

RECOMMENDED FINAL BUDGET

FISCAL YEAR 2021



TABLE OF CONTENTS

Overview Section 1

Millage Rate Resolutions Section 2

Budget Resolution Section 3

Fund Detail

General Funds Section 4

Special Revenue Funds Section 5

Debt Service Funds Section 6

Capital Projects Funds Section 7

Enterprise Funds Section 8

Internal Service Funds Section 9

Other

Organizational Chart Section 10

OVERVIEW

Memo	1-1
Capital Projects Summary	1-4
Fund Balance Revenues and Expenditures	1-10
Countywide Fund Summary Report	1-13

TO: Honorable Chair and County Commissioners
THROUGH: Donna L. Renberg, Asst. County Manager
FROM: Sharon Chauharjasingh, OMB Director
DATE: September 17, 2020
RE: Fiscal Year 2021 (FY21) Recommended Final Budget



The preparation of the Fiscal Year 2020-21 (FY21) budget, that began many months ago, concludes September 21, 2020 with the Final Public Hearing. This year's process was faced with many challenges due to the COVID-19 Pandemic, but throughout the process, adjustments were made to ensure statutory compliance is met. Although previously mentioned, staff would like to once again express appreciation to all of our partners, (the Ninth Judicial Circuit Court, Constitutional Officers, the County Attorney, Commission Auditor, etc.), and the County Departments for their efforts to manage the impacts of the pandemic while still requesting a Budget that maintains service levels. Additionally, we would like to recognize the efforts of the OMB team that worked many long hours to prepare the budget and documents for each stage throughout the process is much appreciated.

Through the leadership of the Board of County Commissioners and County Administration, we are able to submit a budget for FY21 at the same millage rates for the General Fund, County EMS, Library and SAVE Maintenance. Although the millage rates didn't increase, the Budget continues to provide necessary services to the citizens, with a continued focus on transportation, housing services and public safety.

As required by State Statutes, the Second and Final Public Hearing must be advertised within 15 days after the Tentative Budget hearing and then held 2-5 days after the advertisement is published. As a result, there is limited time to finalize the budget from the First Public Hearing to the Final Public Hearing. The following memorandum, with an attached listing of capital projects, provides a summary of the adjustments that are recommended.

It should be noted, that Resolution #20-153R as included in the agenda package, must reflect the budget formally approved by the Board at the First Public Hearing on September 10, 2020. This corresponds to what was advertised and begins the discussion when the Second Public Hearing is called to order. Also included in the book, however, is a revised version. The Recommended Final Budget - Resolution #20-181R (with Schedule A) incorporates the recommended changes and are summarized in this memorandum. In addition, a Fund Summary is submitted that highlights any recommended changes between the approved Tentative Budget and the Recommended Final Budget for FY21 for the Board's consideration.

RECOMMENDED FINAL BUDGET ADJUSTMENTS:

As discussed with the Board during the First Public Hearing, ongoing grants/contractual services and capital projects have been incorporated into the Recommended Final Budget and account for almost all of the changes from the Tentative Budget. Of those changes, Capital Projects account for **59.7%** and **40%** is specifically related to Grants, including the CARES Act, carried forward funds. Two of the biggest impacts to the FY21 Budget is the inclusion of the Transportation Improvement Construction Bonds (\$198,509,354) and the CARES Act funding (\$66,734,360). Waiting to incorporate these items into the Recommended Final Budget allows estimates of remaining balances to be as accurate as

possible. In addition, based on the discussion with the Board, the funding for the Sheriff's Office has been reduced by \$2.5M. While finalizing and reviewing the budget, additional needed adjustments are identified. All recommended adjustments are detailed as follows:

GENERAL FUNDS: Staff is recommending adjustments to Fund 001 – General Fund resulting in an increase of \$4,193,206 from the Tentative Budget due to the following reasons:

- ✓ Intergovernmental Revenue reflects an increase of \$102,475 to re-establish grants.
- ✓ Transfers In increased slightly to reflect adjustments to the Commission Auditor's allocation and Other Sources adjusted (\$80,000) to reflect donations for the Animal Services Department.
- ✓ Fund Balance increased (\$3,983,857) to carry forward ongoing grants and capital projects.
- ✓ Operating Expenses increased due to allocating grant funding, donations, Commission Auditor and correcting expenses related to the CORA to the correct department per Human Resources.
- ✓ Capital Outlay increased due to carry forwards to continue projects in the new fiscal year without interruption as identified in the attached summary report.
- ✓ Transfers Out decreased (\$2,488,766) due to the reduction to the Sheriff's budget which was slightly offset by an increase to the Property Appraiser's budget as approved and set by the Department of Revenue.
- ✓ Reserves were adjusted to reflect the reduction to the Sheriff's budget and to balance the additional corrections noted above.

SPECIAL REVENUE FUNDS: The following Special Revenue Funds are recommended to increase in Intergovernmental Revenues and Fund Balance, with offsetting increases to Operating and/or Capital, to allocate funds for carry forward grants and capital projects into the new fiscal year without interruption. Each individual Fund in the book provides a detail for the following, and capital funds are listed in the attached report:

- Fund 102 – Transportation Trust Fund: \$174,864
- Fund 104 – Tourist Development Tax Fund: \$2,016,122 in Capital projects; this Fund also had minor corrections to the calculation for the Tax Collector, Commission Auditor and reallocating a previously assigned Reserve (\$344,601) to Operating Reserves with the balance to Stability.
- Funds 105 & 106 – 5th and 6th Cent Tourist Development Tax Fund: Same minor corrections to the calculation for the Tax Collector, Commission Auditor and Reserve Stability.
- Fund 111 – SHIP: \$1,639,826
- Fund 113 – Buenaventura Lakes MSBU Fund: \$32,970
- Fund 115 – Court Facilities Fund: \$528,530
- Fund 125 – Environmental Land Maintenance Fund: \$40,814
- Fund 141 – Boating Improvement Fund: \$486,566
- Fund 142 – Mobility Fee East Zone: \$16,494,275
- Fund 143 – Mobility Fee West Zone: \$26,672,529
- Fund 148 – Building Fund: \$6,983,794
- Fund 149 – East 192 CRA Fund: \$500,000
- Fund 150 – West 192 Development Authority Fund: \$4,355,690
- Fund 151 – CDBG Fund: \$2,862,023
- Fund 156 – Federal & State Grants Fund: \$73,200,839
- Fund 168 – Section 8 Fund: \$141,418
- Fund 177 – Fire Impact Fee Fund: \$6,196,290

- Fund 178 – Parks Impact Fee Fund: \$3,945,922
- Fund 189 – Second Local Option Fuel Tax Fund: \$518,353

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

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

- Fund 306 – Local Infrastructure Sales Surtax Fund: \$16,668,662
- Fund 315 – General Capital Outlay Fund: \$37,398,908
- Fund 328 – Special Purpose Capital Fund: \$74,265,837
- Fund 329 – Sales Tax Revenue Bond Series 2015A Fund: \$852,934
- Fund 331 – Countywide Fire Capital Fund: \$6,160,018
- Fund 332 – Public Improvement Revenue Bonds Series 2017 Fund: \$1,681,264
- Fund 333 – Capital Improvement Revenue Bonds Construction Fund: \$3,180,423
- Fund 334 – Transportation Improvement Construction Fund: \$38,561,381

ENTERPRISE FUNDS: The Funds are recommended to change to incorporate a correction and an increase to the Fund Balance in Fund 407 to carry forward the technology improvement project into the new fiscal year without interruption.

- Fund 401 – Solid Waste Fund: Operating expenses decreased due to a correction to the CORA as the expense was actually the General Fund's and was appropriated in Reserves Capital.
- Fund 407 - Osceola Parkway Fund: \$11,200,000

INTERNAL SERVICE FUNDS: The following Fleet Fund is recommended to increase the Fund Balance to carry forward projects as detailed in the attached report into the new fiscal year without interruption:

- Fund 511 – Fleet Fuel Internal Service Fund: \$390,371

CONCLUSION:

The overall impact of the recommended changes is an increase of \$341,343,829 to a Countywide budget of \$1,625,093,270 that is almost exclusively due to ongoing grants and projects appropriated to Capital Outlay. Including carry forward balances into the Recommended Final Budget has made the administration of ongoing projects much more efficient. Staff recommends continuing in this manner and recommends approval.

CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
Fund 001 - General Fund				
CAFM Software Replacement	\$ -	\$ 110,804	\$ -	\$ 110,804
Corrections - Rear Gate Improvements	\$ 60,000	\$ -	\$ -	\$ 60,000
Corrections - Replacement of Fuel Tank	\$ 50,000	\$ -	\$ -	\$ 50,000
Eagle Bay	\$ -	\$ 138,378	\$ -	\$ 138,378
Finance/HR System Upgrade	\$ -	\$ 111,075	\$ -	\$ 111,075
HS Mill Creek Building Improvements	\$ -	\$ 375,000	\$ -	\$ 375,000
FY21 Fleet Vehicle Replacement	\$ 281,354	\$ 64,980	\$ -	\$ 346,334
Jail - HVAC Chilled & Hot Water Piping System Replacement Ph 2	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000
Jail Domestic Hot/Cold Water Piping	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Jail Tile Encapsulation	\$ -	\$ 14,132	\$ -	\$ 14,132
Jail Encapsulation Phase 2	\$ -	\$ 192,861	\$ -	\$ 192,861
Jail Encapsulation Phase 3	\$ -	\$ 290,267	\$ -	\$ 290,267
Mosquito Control Facility	\$ -	\$ 500,000	\$ -	\$ 500,000
Mosquito Control Vehicle	\$ -	\$ 31,941	\$ -	\$ 31,941
NiftyLift Gas Boom	\$ 27,300	\$ -	\$ -	\$ 27,300
Padded Cells-FB	\$ -	\$ 114,800	\$ -	\$ 114,800
Park/Community Center Site	\$ -	\$ 5,438	\$ -	\$ 5,438
Parks Tractor	\$ 115,000	\$ -	\$ -	\$ 115,000
Security Cameras (Facility Wide)	\$ -	\$ 276,040	\$ -	\$ 276,040
Specialized Tools	\$ -	\$ 28,479	\$ -	\$ 28,479
Total:	\$ 4,533,654	\$ 4,254,195	\$ -	\$ 8,787,849

Difference between Recommended Final and Tentative: \$ 4,254,195

Fund 102 - Transportation Trust Fund

Laminator Sign Shop	\$ -	\$ 28,000	\$ -	\$ 28,000
Pickup Truck (Thermo Crew)	\$ -	\$ 35,000	\$ -	\$ 35,000
Silk Screen System	\$ -	\$ 40,000	\$ -	\$ 40,000
Traffic Engineering Freightliner Van	\$ -	\$ 71,864	\$ -	\$ 71,864
Yard 1 Propane Site	\$ 150,000	\$ -	\$ -	\$ 150,000
Total:	\$ 150,000	\$ 174,864	\$ -	\$ 324,864

Difference between Recommended Final and Tentative: \$ 174,864

Fund 104 - Tourist Development Tax *No TDT projects will commence until actual revenue receipts are verified.*

Denn John Retail Center	\$ -	\$ 149,925	\$ -	\$ 149,925
Exhibition Hall Sound System	\$ -	\$ 45,154	\$ -	\$ 45,154
Fortune Lakeshore Multi-Use	\$ -	\$ 57,056	\$ -	\$ 57,056
FY21 Fleet Vehicle Replacement	\$ 52,000	\$ -	\$ -	\$ 52,000
Kissimmee St. Cloud Connector	\$ -	\$ 531,413	\$ -	\$ 531,413
Lake Cypress Parking	\$ -	\$ 100,000	\$ -	\$ 100,000
Lake Toho Pond Loop Trail	\$ -	\$ 700,000	\$ -	\$ 700,000
OHP - PA System (Box Office, Bowl, General, and Outdoors)*	\$ 200,000	\$ -	\$ -	\$ 200,000
OHP - Administrative Office/Box Office Renovations*	\$ 511,765	\$ -	\$ -	\$ 511,765
OHP - Arena & Event Exhaust Fan	\$ -	\$ 300,000	\$ -	\$ 300,000
OHP - Arena Sound System*	\$ 54,616	\$ -	\$ -	\$ 54,616
OHP - Bollards	\$ 125,000	\$ -	\$ -	\$ 125,000
OHP - Concession Stand Upgrade & Signage*	\$ 233,290	\$ -	\$ -	\$ 233,290
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 - POS System	\$ 180,000	\$ -	\$ -	\$ 180,000
OHP - Replace Fire Alarm Panels	\$ 435,000	\$ -	\$ -	\$ 435,000
OHP - Surveillance System/Metal Detectors	\$ 100,000	\$ 101,255	\$ -	\$ 201,255

CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
Fund 104 - Tourist Development Tax...Continued <i>No TDT projects will commence until actual revenue receipts are verified.</i>				
OHP - Telephone/Voicemail System	\$ 200,000	\$ -	\$ -	\$ 200,000
OHP - Utility Distribution (Arena, Events Center, Parking Lots)	\$ 500,000	\$ -	\$ -	\$ 500,000
Trailers	\$ -	\$ 31,319	\$ -	\$ 31,319
Total:	\$ 4,352,671	\$ 2,016,122	\$ -	\$ 6,368,793
Difference between Recommended Final and Tentative:				\$ 2,016,122
Fund 113 - BVL MSBU Fund				
Boggy Creek Stormwater Project	\$ -	\$ 32,970	\$ -	\$ 32,970
Total:	\$ -	\$ 32,970	\$ -	\$ 32,970
Difference between Recommended Final and Tentative:				\$ 32,970
Fund 115 - Court Facilities Fund				
Admin Bldg 3rd Floor Reconfiguration	\$ -	\$ 41,668	\$ -	\$ 41,668
Clerk of Court Criminal Division Office Reconfiguration	\$ 82,000	\$ -	\$ -	\$ 82,000
Court Facility Wayfinding	\$ -	\$ 100,662	\$ -	\$ 100,662
Courthouse Bi-Directional Amplifier System	\$ 63,000	\$ -	\$ -	\$ 63,000
Courthouse Improvement	\$ -	\$ 361,200	\$ -	\$ 361,200
Prose Service Window Expansion	\$ -	\$ 25,000	\$ -	\$ 25,000
Total:	\$ 145,000	\$ 528,530	\$ -	\$ 673,530
Difference between Recommended Final and Tentative:				\$ 528,530
Fund 125 - Environmental Land Maintenance				
Cherokee Point	\$ -	\$ 9,233	\$ -	\$ 9,233
Twin Oaks Conservation Area	\$ 300,000	\$ 31,581	\$ -	\$ 331,581
Total:	\$ 300,000	\$ 40,814	\$ -	\$ 340,814
Difference between Recommended Final and Tentative:				\$ 40,814
Fund 141 - Boating Improvement Fund				
Lake Gentry Boat Ramp Renovation	\$ -	\$ 333,494	\$ -	\$ 333,494
Lake Marian Boat Ramp	\$ -	\$ 153,072	\$ -	\$ 153,072
Total:	\$ -	\$ 486,566	\$ -	\$ 486,566
Difference between Recommended Final and Tentative:				\$ 486,566
Fund 142 - Mobility Fee East Zone				
ADA Sidewalk Improvements	\$ -	\$ 50,000	\$ -	\$ 50,000
Adv. Traffic Management System (ATMS)	\$ -	\$ 245,000	\$ -	\$ 245,000
Boggy Creek Road Imp. Simpson/Narcoossee	\$ -	\$ 1,679,500	\$ -	\$ 1,679,500
Fortune Lakeshore Multi-Use Trail	\$ 1,500,000	\$ 1,110,000	\$ -	\$ 2,610,000
Fortune-Simpson Intersection Improvement	\$ 750,000	\$ 750,000	\$ -	\$ 1,500,000
Neptune Road	\$ -	\$ 12,315,431	\$ -	\$ 12,315,431
Parkway Ventura Elementary Sidewalk	\$ -	\$ 141,003	\$ -	\$ 141,003
Simpson Road (Myers Road-192)	\$ -	\$ 32,355	\$ -	\$ 32,355
Simpson Road Phase 1	\$ -	\$ 170,986	\$ -	\$ 170,986
Total:	\$ 2,250,000	\$ 16,494,275	\$ -	\$ 18,744,275
Difference between Recommended Final and Tentative:				\$ 16,494,275
Fund 143 - Mobility Fee West Zone				
ADA Sidewalk Improvements	\$ -	\$ 300,000	\$ -	\$ 300,000
Adv. Traffic Management System (ATMS)	\$ -	\$ 381,360	\$ -	\$ 381,360
Bill Beck Blvd. Segment B	\$ -	\$ 366,895	\$ -	\$ 366,895
Deerwood Elementary Sidewalk	\$ -	\$ 229,995	\$ -	\$ 229,995
Doverplum Rd. at San Remo Rd. Intersection	\$ -	\$ 545,485	\$ -	\$ 545,485
Fortune Lakeshore Multi-Use Trail	\$ -	\$ 285,365	\$ -	\$ 285,365

CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
Fund 143 - Mobility Fee West Zone...Continued				
Hoagland Blvd Phase II	\$ -	\$ 47,685	\$ -	\$ 47,685
KOA Elementary Sidewalk	\$ -	\$ 28,631	\$ -	\$ 28,631
Michigan Ave Pedestrian Safety	\$ 58,500	\$ -	\$ -	\$ 58,500
Neptune Road	\$ -	\$ 20,083,164	\$ -	\$ 20,083,164
Old Lake Wilson	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Poinciana Blvd at Reaves Intersection	\$ -	\$ 50,000	\$ -	\$ 50,000
Simpson Road (Myers Road-192)	\$ -	\$ 11,803	\$ -	\$ 11,803
Storey Creek Boulevard	\$ -	\$ 1,498,329	\$ -	\$ 1,498,329
Traffic Signal Replacement	\$ -	\$ 1,343,817	\$ -	\$ 1,343,817
Total:	\$ 58,500	\$ 26,672,529	\$ -	\$ 26,731,029
Difference between Recommended Final and Tentative:				\$ 26,672,529
Fund 148 - Building Fund				
Onsite Technology Improvements for Inspections	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Permit Office Renovation	\$ -	\$ 4,067,911	\$ -	\$ 4,067,911
Permits Plus Upgrade	\$ -	\$ 915,883	\$ -	\$ 915,883
Total:	\$ -	\$ 6,983,794	\$ -	\$ 6,983,794
Difference between Recommended Final and Tentative:				\$ 6,983,794
Fund 149 - East 192 Development Authority Fund				
Beautification/Landscaping	\$ -	\$ 500,000	\$ -	\$ 500,000
Total:	\$ -	\$ 500,000	\$ -	\$ 500,000
Difference between Recommended Final and Tentative:				\$ 500,000
Fund 150 - West 192 Development Authority				
FY21 Fleet Vehicle Replacement	\$ 36,000	\$ -	\$ -	\$ 36,000
Gateways and Pedestrian Bridge	\$ -	\$ 400,000	\$ -	\$ 400,000
Landscape W192	\$ -	\$ 261,622	\$ -	\$ 261,622
LED Lights	\$ 1,000,000	\$ 2,100,000	\$ -	\$ 3,100,000
Streetscape Improvements	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Wayfinding	\$ -	\$ 94,068	\$ -	\$ 94,068
Total:	\$ 1,036,000	\$ 4,355,690	\$ -	\$ 5,391,690
Difference between Recommended Final and Tentative:				\$ 4,355,690
Fund 154 - Constitutional Gas Tax Fund				
FY21 Fleet Vehicle Replacement	\$ 1,204,154	\$ -	\$ -	\$ 1,204,154
Total:	\$ 1,204,154	\$ -	\$ -	\$ 1,204,154
Difference between Recommended Final and Tentative:				\$ -
Fund 155 - West 192 MSBU Phase I Fund				
LED Lights	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total:	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Difference between Recommended Final and Tentative:				\$ -
Fund 156 - Federal and State Grants Fund				
Buenaventura/Simpson Outfall	\$ 1,675,125	\$ -	\$ -	\$ 1,675,125
BVL Drainage Improvement	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000
Deerwood Sidewalk Gaps	\$ -	\$ -	\$ 25,111	\$ 25,111
Fortune-Lakeshore Multi-Use Trail	\$ 4,490,000	\$ -	\$ 3,122,038	\$ 7,612,038
Fortune-Simpson Intersection	\$ -	\$ -	\$ 490,598	\$ 490,598
Hoagland Blvd Phase II	\$ -	\$ -	\$ 407,007	\$ 407,007
Hoagland Blvd Ph 3	\$ -	\$ -	\$ 525,490	\$ 525,490
Kempfer Road Culvert Upgrade	\$ 150,000	\$ -	\$ 1,023,671	\$ 1,173,671
Kissimee St. Cloud Connector	\$ -	\$ -	\$ 193,975	\$ 193,975

CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
Fund 156 - Federal and State Grants Fund...Continued				
Landscape E192	\$ -	\$ -	\$ 1,092,464	\$ 1,092,464
Landscape W192	\$ -	\$ -	\$ 530,364	\$ 530,364
NeoCity Way	\$ -	\$ -	\$ 350,864	\$ 350,864
Seven Dwarfs Lane Drainage Improvement	\$ -	\$ -	\$ 174,548	\$ 174,548
Total:	\$ 6,315,125	\$ -	\$ 10,186,130	\$ 16,501,255
Difference between Recommended Final and Tentative:				\$ 10,186,130
Fund 168 - Section 8 Fund				
HS Mill Creek Building Improvements	\$ -	\$ 125,000	\$ -	\$ 125,000
Total:	\$ -	\$ 125,000	\$ -	\$ 125,000
Difference between Recommended Final and Tentative:				\$ 125,000
Fund 177 - Fire Impact Fee Fund				
Austin Tindall Fire Station	\$ -	\$ 6,196,290	\$ -	\$ 6,196,290
Total:	\$ -	\$ 6,196,290	\$ -	\$ 6,196,290
Difference between Recommended Final and Tentative:				\$ 6,196,290
Fund 178 - Parks Impact Fee Fund				
65th Infantry Veteran's Park	\$ -	\$ 1,024,800	\$ -	\$ 1,024,800
Archie Gordon Memorial Park	\$ -	\$ 247,675	\$ -	\$ 247,675
East 192 CRA Parks	\$ -	\$ 500,000	\$ -	\$ 500,000
Hanover Lakes Project	\$ 125,000	\$ 250,010	\$ -	\$ 375,010
Holopaw Conservation Area	\$ -	\$ 46,927	\$ -	\$ 46,927
Lake Lizzie Conservation Area	\$ -	\$ 27,000	\$ -	\$ 27,000
Marydia Community Center	\$ -	\$ 50,000	\$ -	\$ 50,000
Marydia Neighborhood Park Restroom	\$ -	\$ 80,000	\$ -	\$ 80,000
Park Property Purchase	\$ -	\$ 28,824	\$ -	\$ 28,824
Park/Community Center Site	\$ -	\$ 1,651,459	\$ -	\$ 1,651,459
Tropical Park	\$ -	\$ 39,227	\$ -	\$ 39,227
Total:	\$ 125,000	\$ 3,945,922	\$ -	\$ 4,070,922
Difference between Recommended Final and Tentative:				\$ 3,945,922
Fund 189 - Second Local Option Fuel Tax Fund				
NeoCity Way	\$ -	\$ 518,353	\$ -	\$ 518,353
Total:	\$ -	\$ 518,353	\$ -	\$ 518,353
Difference between Recommended Final and Tentative:				\$ 518,353
Fund 306 - Local Option Sales Tax Fund				
<i>No projects will commence until actual revenue receipts are verified.</i>				
800 MHz System Upgrades	\$ 2,279,171	\$ -	\$ -	\$ 2,279,171
ADA Sidewalk Improvements	\$ -	\$ 133,765	\$ -	\$ 133,765
Bridge Rehabilitation	\$ 350,000	\$ 304,995	\$ -	\$ 654,995
Bridge Safety Features	\$ -	\$ 271,633	\$ -	\$ 271,633
Bridge Scour Countermeasures	\$ 300,000	\$ 275,680	\$ -	\$ 575,680
Buenaventura/Simpson Outfall	\$ 558,375	\$ -	\$ -	\$ 558,375
BVL C1, 2 & 3 Alternate Outfall	\$ -	\$ 170,000	\$ -	\$ 170,000
BVL Drainage Improvement	\$ -	\$ 750,000	\$ -	\$ 750,000
BVL Simpson Rd. Ditch Upgrade	\$ -	\$ 441,926	\$ -	\$ 441,926
Concrete Road Replacement	\$ -	\$ 271,212	\$ -	\$ 271,212
Countywide Sidewalks	\$ -	\$ 923,928	\$ -	\$ 923,928
Countywide Signals	\$ 450,000	\$ 1,211,950	\$ -	\$ 1,661,950
Culvert Upgrades	\$ 200,000	\$ 498,517	\$ -	\$ 698,517
Diversion Wall	\$ -	\$ 700,000	\$ -	\$ 700,000
Eagle Bay	\$ -	\$ 76,084	\$ -	\$ 76,084
EOC Equipment Upgrade	\$ -	\$ 246,605	\$ -	\$ 246,605
Ethos Park	\$ -	\$ 344,333	\$ -	\$ 344,333

CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
Fund 306 - Local Option Sales Tax Fund...Continued				
<i>No projects will commence until actual revenue receipts are verified.</i>				
Hickory Tree Pond	\$ -	\$ 24,370	\$ -	\$ 24,370
Hoagland Blvd. Phase II	\$ -	\$ 75,948	\$ -	\$ 75,948
Intersection Safety & Efficiency	\$ -	\$ 857,068	\$ -	\$ 857,068
Kempfer Road Culvert Replacement	\$ 50,000	\$ 342,000	\$ -	\$ 392,000
Lake Toho Water Restoration	\$ -	\$ 1,950	\$ -	\$ 1,950
Maintenance & Storage Warehouse	\$ -	\$ 800,175	\$ -	\$ 800,175
Misc. ROW Acquisition & Appraisals	\$ -	\$ 79,293	\$ -	\$ 79,293
NeoCity Way	\$ -	\$ 2,495,987	\$ -	\$ 2,495,987
Old Canoe Creek Rd Culvert Crossing for WPA Canal	\$ 250,000	\$ -	\$ -	\$ 250,000
Pleasant Hill-Hoagland Blvd. D3	\$ -	\$ 86,678	\$ -	\$ 86,678
Road & Bridge Gate Security System	\$ -	\$ 44,065	\$ -	\$ 44,065
Roadway and Bridge Safety Features	\$ 300,000	\$ -	\$ -	\$ 300,000
Royal Palm Sidewalk	\$ -	\$ 24,034	\$ -	\$ 24,034
S.O. Vehicle Replacement	\$ 2,203,825	\$ 1,236,002	\$ -	\$ 3,439,827
Seven Dwarfs Lane Drainage Improvement	\$ -	\$ 58,182	\$ -	\$ 58,182
Survey Grade Trimble GPS Unit	\$ -	\$ 4,151	\$ -	\$ 4,151
Tax Collector Site	\$ -	\$ 144,207	\$ -	\$ 144,207
Traffic Control Equipment	\$ 375,000	\$ 663,344	\$ -	\$ 1,038,344
Traffic Signal Replacement Mast Arm Upgrades	\$ 387,150	\$ 3,110,580	\$ -	\$ 3,497,730
Total:	\$ 7,703,521	\$ 16,668,662	\$ -	\$ 24,372,183

Difference between Recommended Final and Tentative: \$ 16,668,662

Fund 315 - General Capital Outlay Fund

Buenaventura Blvd. Widening	\$ -	\$ 110,225	\$ -	\$ 110,225
Carroll St. - JYP to Michigan	\$ -	\$ 210,532	\$ -	\$ 210,532
Champions Gate DDI Improvement	\$ -	\$ 187,876	\$ -	\$ 187,876
CR 532 Widening	\$ -	\$ 23,591,629	\$ -	\$ 23,591,629
Hoagland Blvd. Phase II	\$ -	\$ 2,129,613	\$ -	\$ 2,129,613
Hoagland Blvd. Phase 3	\$ -	\$ 537,551	\$ -	\$ 537,551
Lake Toho Water Restoration	\$ -	\$ 5,394,853	\$ -	\$ 5,394,853
Simpson Road Phase I	\$ -	\$ 195,081	\$ -	\$ 195,081
Tax Collector Site	\$ -	\$ 61,548	\$ -	\$ 61,548
Sheriff Training Facility	\$ -	\$ 4,980,000	\$ -	\$ 4,980,000
Total:	\$ -	\$ 37,398,908	\$ -	\$ 37,398,908

Difference between Recommended Final and Tentative: \$ 37,398,908

Fund 328 - Special Purpose Capital Fund

Carroll St. - JYP to Michigan	\$ -	\$ -	\$ 2,216,748	\$ 2,216,748
FL Advanced Manufacturing - FLEX	\$ -	\$ -	\$ 399,506	\$ 399,506
Hoagland Blvd. Phase II	\$ -	\$ -	\$ 54,164	\$ 54,164
Hoagland Blvd. Phase 3	\$ -	\$ -	\$ 509,171	\$ 509,171
Lake Toho Water Restoration	\$ -	\$ -	\$ 370,650	\$ 370,650
Simpson Road Phase 1	\$ -	\$ -	\$ 500,000	\$ 500,000
Storey Creek Boulevard	\$ -	\$ -	\$ 300,000	\$ 300,000
Total:	\$ -	\$ -	\$ 4,350,239	\$ 4,350,239

Difference between Recommended Final and Tentative: \$ 4,350,239

Fund 329 - Sales Tax Rev. Bonds Series 2015A Fund

FL Advanced Manufacturing Research Facility	\$ -	\$ 852,934	\$ -	\$ 852,934
Total:	\$ -	\$ 852,934	\$ -	\$ 852,934

Difference between Recommended Final and Tentative: \$ 852,934

CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:	
Fund 331 - Countywide Fire Capital Fund					
535 Area Fire Station	\$ -	\$ 9,312	\$ -	\$ 9,312	
Austin Tindall Fire Station	\$ -	\$ 163,166	\$ -	\$ 163,166	
Campbell City Fire Station	\$ -	\$ 55,861	\$ -	\$ 55,861	
Fire Rescue & EMS Warehouse	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000	
Fire Rescue/EMS Training Facility	\$ -	\$ 541,127	\$ -	\$ 541,127	
Fire/EMS Equipment	\$ 1,571,667	\$ 2,168,273	\$ -	\$ 3,739,940	
Poinciana Fire Station #83	\$ -	\$ 14,529	\$ -	\$ 14,529	
Shady Lane Fire Station	\$ -	\$ 67,496	\$ -	\$ 67,496	
Station 75 Funie Steed Road	\$ -	\$ 17,262	\$ -	\$ 17,262	
Station 77 - Stoneybrook Area	\$ -	\$ 22,992	\$ -	\$ 22,992	
Total:	\$ 1,571,667	\$ 6,160,018	\$ -	\$ 7,731,685	
Difference between Recommended Final and Tentative:				\$ 6,160,018	
Fund 332 - Public Improvement Rev. Bonds Series 2017					
OC Building	\$ -	\$ 1,681,264	\$ -	\$ 1,681,264	
Total:	\$ -	\$ 1,681,264	\$ -	\$ 1,681,264	
Difference between Recommended Final and Tentative:				\$ 1,681,264	
Fund 333 - Capital Improvement Revenue Bonds Series 2019					
Hoagland Blvd. Phase II	\$ -	\$ 1,931,213	\$ -	\$ 1,931,213	
Hoagland Blvd Phase 3	\$ -	\$ 396,824	\$ -	\$ 396,824	
NeoCity Way	\$ -	\$ 852,386	\$ -	\$ 852,386	
Total:	\$ -	\$ 3,180,423	\$ -	\$ 3,180,423	
Difference between Recommended Final and Tentative:				\$ 3,180,423	
Fund 334 - Transportation Imp Construction Fund					
Bill Beck Blvd, Segment B	\$ 8,000,000	\$ -	\$ -	\$ 8,000,000	
Boggy Creek Road (Simpson to Narcoossee)	\$ 17,700,000	\$ 5,796,744	\$ -	\$ 23,496,744	
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 8,100,000	\$ 4,160,063	\$ -	\$ 12,260,063	
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way)	\$ 2,850,000	\$ 5,482,879	\$ -	\$ 8,332,879	
Simpson Road (Myers Road-192)	\$ -	\$ 23,121,695	\$ -	\$ 23,121,695	
Total:	\$ 36,650,000	\$ 38,561,381	\$ -	\$ 75,211,381	
Difference between Recommended Final and Tentative:				\$ 38,561,381	
Fund 407 - Osceola Parkway					
Fiber Optic Installation	\$ -	\$ 10,396,800	\$ -	\$ 10,396,800	
Osceola Pkwy. Toll Equipment Upgrade	\$ -	\$ 803,200	\$ -	\$ 803,200	
Total:	\$ -	\$ 11,200,000	\$ -	\$ 11,200,000	
Difference between Recommended Final and Tentative:				\$ 11,200,000	
Fund 511 - Fleet Fuel Internal Service Fund					
Fire Station 42 DEF Dispenser and monitoring upgrade	\$ 73,000	\$ 96,000	\$ -	\$ 169,000	
Fire Station 55 DEF Dispenser and monitoring upgrade	\$ 73,000	\$ 96,000	\$ -	\$ 169,000	
Fuel Proximity Sensors	\$ -	\$ 198,371	\$ -	\$ 198,371	
Total:	\$ 146,000	\$ 390,371	\$ -	\$ 536,371	
Difference between Recommended Final and Tentative:				\$ 390,371	
Capital Projects in Recommended Final Budget:		\$ 67,541,292	\$ 189,419,875	\$ 14,536,369	\$ 271,497,536
Difference between Recommended Final and Tentative:				\$ 203,956,244	

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	369,748,865	369,748,865	0
010-Designated Ad Valorem Tax	18,231,447	18,231,447	0
101-TDT RIDA Tax Bond 2012 Project	7,394,403	7,394,403	0
102-Transportation Trust Fund	29,744,372	29,744,372	0
103-Drug Abuse Treatment Fund	77,940	77,940	0
104-Tourist Development Tax Fund	50,852,177	50,852,177	0
105-Fifth Cent Tourist Development Tax Fund	15,407,805	15,407,805	0
106-Sixth Cent Tourist Development Tax Fund	11,597,954	11,597,954	0
107-Library District Fund	12,991,561	12,991,561	0
109-Law Enforcement Trust Fund	671,705	671,705	0
111-SHIP State Housing Initiative Program	2,146,402	2,146,402	0
112-Emergency(911)Communications	4,117,452	4,117,452	0
113-Buenaventura Lakes MSBU	32,970	32,970	0
115-Court Facilities Fund	12,457,442	12,457,442	0
118-Homeless Prevention & Rapid Rehousing	357,697	357,697	0
125-Environmental Land Maintenance	5,448,840	5,448,840	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	1,422,948	1,422,948	0
134-Countywide Fire Fund	107,537,203	107,537,203	0
137-HOME Fund	1,651,421	1,651,421	0
139-Criminal Justice Training	69,794	69,794	0
141-Boating Improvement Fund	757,846	757,846	0
142 - Mobility Fee East District	29,392,678	29,392,678	0
143 - Mobility Fee West District	76,045,938	76,045,938	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	28,643,029	28,643,029	0
149-East 192 CRA	1,783,304	1,783,304	0
150-West 192 Development Authority	12,098,828	12,098,828	0
151-CDBG Fund	6,631,294	6,631,294	0
152-Muni Svcs Tax Units MSTU Fund	2,138,870	2,138,870	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	5,551,636	5,551,636	0
156-Federal And State Grants Fund	79,861,421	79,861,421	0
158-Intergovernmental Radio Communications	2,994,119	2,994,119	0
168-Section 8 Fund	18,415,181	18,415,181	0
177-Fire Impact Fee Fund	9,601,381	9,601,381	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
178-Parks Impact Fee Fund	19,834,463	19,834,463	0
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	9,993,109	9,993,109	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	0	0	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
250-GO BONDS SERIES 2020	2,032,993	2,032,993	0
251 - Public Improvement Revenue Bonds, Series 2020	575,478	575,478	0
306-Local Option Sales Tax Fund	61,539,804	61,539,804	0
315-Gen Cap Outlay Fund	41,296,023	41,296,023	0
328 - Special Purpose Capital Fund	74,265,837	74,265,837	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	852,934	852,934	0
331-Countywide Fire Capital Fund	22,740,275	22,740,275	0
332 - Public Imp Rev Bonds Series 2017	1,681,264	1,681,264	0
333 - Capital Imp Rv Bonds Construction Fund	3,180,423	3,180,423	0
334 - Transportation Imp Construction Fund	198,509,354	198,509,354	0
401-Solid Waste Fund	57,841,236	57,841,236	0
407-Osceola Parkway	51,208,253	51,208,253	0
501-Workers' Comp Internal Service Fund	6,785,570	6,785,570	0
502-Property & Casualty Insurance Internal Service Fund	8,623,176	8,623,176	0
503-Dental Insurance Internal Service Fund	1,999,563	1,999,563	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
504-Health Insurance Internal Service Fund	34,372,339	34,372,339	0
505-Life, LTD, Vol. Life Internal Service Fund	1,552,350	1,552,350	0
509-Fleet General Oversight Internal Service Fund	133,331	133,331	0
510-Fleet Maintenance Internal Service Fund	2,731,478	2,731,478	0
511-Fleet Fuel Internal Service Fund	2,458,914	2,458,914	0
Total Budget	1,625,093,270	1,625,093,270	0

Countywide Budget Summary

	FY20 Adopted Budget:	FY 21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Current Ad Valorem Taxes	\$ 229,122,038	\$ 252,321,572	\$ 252,321,572	\$ 0	\$ 23,199,534
PY Delinquent Ad Valorem Tax	\$ 1,006,000	\$ 83,024	\$ 83,024	\$ 0	\$(922,976)
Other Taxes	\$ 140,675,348	\$ 101,628,380	\$ 101,628,380	\$ 0	\$(39,046,968)
Permits, Fees & Special Assessments	\$ 124,778,797	\$ 122,491,497	\$ 122,491,497	\$ 0	\$(2,287,300)
Intergovernmental Revenue	\$ 109,316,852	\$ 62,443,285	\$ 143,470,694	\$ 81,027,409	\$ 34,153,842
Charges For Services	\$ 85,033,892	\$ 72,404,229	\$ 72,404,229	\$ 0	\$(12,629,663)
Judgment, Fines & Forfeits	\$ 2,687,451	\$ 2,594,303	\$ 2,594,303	\$ 0	\$(93,148)
Miscellaneous Revenues	\$ 42,291,052	\$ 9,689,857	\$ 42,650,070	\$ 32,960,213	\$ 359,018
Less 5% Statutory Reduction	\$ -29,849,388	\$(27,680,843)	\$(27,680,843)	\$ 0	\$ 2,168,545
Subtotal:	\$ 705,062,042	\$ 595,975,304	\$ 709,962,926	\$ 113,987,622	\$ 4,900,884
Transfers In	\$ 109,044,731	\$ 121,831,634	\$ 121,858,508	\$ 26,874	\$ 12,813,777
Other Sources	\$ 45,214,309	\$ 7,639,806	\$ 44,675,191	\$ 37,035,385	\$(539,118)
Fund Balance	\$ 509,249,630	\$ 558,302,697	\$ 748,596,645	\$ 190,293,948	\$ 239,347,015
REVENUES TOTAL:	\$ 1,368,570,712	\$ 1,283,749,441	\$ 1,625,093,270	\$ 341,343,829	\$ 256,522,558
EXPENDITURES:					
Personal Services	\$ 139,642,807	\$ 139,737,579	\$ 139,737,579	\$ 0	\$ 94,772
Operating Expenses	\$ 273,295,162	\$ 272,349,887	\$ 326,411,256	\$ 54,061,369	\$ 53,116,094
Capital Outlay	\$ 216,894,858	\$ 70,605,337	\$ 274,645,465	\$ 204,040,128	\$ 57,750,607
Debt Service	\$ 65,689,961	\$ 56,623,538	\$ 56,623,538	\$ 0	\$(9,066,423)
Grants and Aids	\$ 76,428,909	\$ 6,689,941	\$ 90,013,290	\$ 83,323,349	\$ 13,584,381
Subtotal:	\$ 771,951,697	\$ 546,006,282	\$ 887,431,128	\$ 341,424,846	\$ 115,479,431
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$(3,820,851)
Transfers Out	\$ 201,400,228	\$ 218,968,860	\$ 216,677,805	\$(2,291,055)	\$ 15,277,577
Reserves - Operating	\$ 110,146,990	\$ 117,670,777	\$ 120,165,655	\$ 2,494,878	\$ 10,018,665
Reserves - Debt	\$ 53,340,163	\$ 65,908,569	\$ 65,908,569	\$ 0	\$ 12,568,406
Reserves - Capital	\$ 143,270,881	\$ 255,788,879	\$ 255,878,202	\$ 89,323	\$ 112,607,321
Reserves - Claims	\$ 18,000,936	\$ 18,934,788	\$ 18,934,788	\$ 0	\$ 933,852
Reserves - Assigned	\$ 25,850,520	\$ 29,324,512	\$ 28,979,911	\$(344,601)	\$ 3,129,391
Reserves - Restricted	\$ 10,467,801	\$ 12,713,019	\$ 12,713,019	\$ 0	\$ 2,245,218
Reserves - Stability	\$ 30,320,645	\$ 18,433,755	\$ 18,404,193	\$(29,562)	\$(11,916,452)
EXPENDITURES TOTAL:	\$ 1,368,570,712	\$ 1,283,749,441	\$ 1,625,093,270	\$ 341,343,829	\$ 256,522,558

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

MILLAGE RESOLUTION

Title	Page
Resolution 20-178R.....	2-1
Resolution 20-179R.....	2-4
Resolution 20-180R.....	2-7

RESOLUTION NO. 20-178R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2020-2021 BY UNANIMOUS VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 10, 2020, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 20-152R adopting certain proposed millage rates for Fiscal Year 2020-2021 by unanimous vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2020-2021, pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2020-2021, as required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed 110 percent of the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, and may be imposed only by unanimous vote of the Board;

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2020-2021 at the millage rates specified in Schedule A.

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

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

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

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

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

DULY ADOPTED by unanimous vote this 21st day of September, 2020.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 20-178R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2020-2021

FY21			
Taxing Entity:	FY20 Rolled Back Millage Rate:	Proposed Millage Rate:	% Change Over Rolled Back Rate:
ST JAMES PARK	1.0618	2.5150	136.86%

RESOLUTION NO. 20-179R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2020-2021 BY TWO-THIRDS VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 10, 2020, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 20-151R adopting certain proposed millage rates for Fiscal Year 2020-2021 by not less than a two-thirds vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2020-2021, pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of final millage rates and final budget for Fiscal Year 2020-2021, required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, but do not exceed 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, and may be adopted if approved by not less than a two-thirds vote of the Board;

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2020-2021 at the millage rates specified in Schedule A.

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

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

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

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

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

DULY ADOPTED by not less than a two-thirds vote of the Board of County Commissioners this 21st day of September, 2020.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 20-179R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2020-2021

FY21			
Taxing Entity:	FY20 Rolled Back Millage Rate:	Proposed Millage Rate:	% Change Over Rolled Back Rate:
LIVE OAK SPRINGS	0.8977	0.9724	8.32%
RAINTREE PARK	1.1040	1.2500	13.22%
RESERVES AT PLEASANT HILL	0.2504	0.6720	168.37%

RESOLUTION NO. 20-180R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2020-2021 BY MAJORITY VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 10, 2020, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 20-150R adopting certain proposed millage rates for Fiscal Year 2020-2021 by majority vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2020-2021, pursuant to Section 200.065, Florida Statutes, and

WHEREAS, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2020-2021, as required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2020-2021 at the millage rates specified in Schedule A.

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

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

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

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

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

DULY ADOPTED by majority vote of the Board of County Commissioners this 21st day of September, 2020.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 20-180R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2020-2021

FY21			
Taxing Entity:	FY20 Rolled Back Millage Rate:	Proposed Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.3084	6.7000	6.21%
EMS MSTU	1.0169	1.0682	5.04%
LIBRARY DISTRICT	0.2850	0.3000	5.26%
SAVE OSCEOLA-DEBT*		0.0983	0.00%
SAVE OSCEOLA-OPERATING	0.0619	0.0652	5.33%
ANORADA	1.1972	2.4000	100.47%
BELLALAGO	0.4146	0.2500	-39.70%
BLACKSTONE LANDING PH 1	1.3195	1.1000	-16.64%
EMERALD LAKES	0.3758	0.4250	13.09%
HAMMOCK POINT	0.3647	0.3000	-17.74%
HAMMOCK TRAILS	1.3433	1.6800	25.07%
HIDDEN HEIGHTS TRAIL	0.4192	0.0000	-100.00%
INDIAN RIDGE	3.5692	3.8374	7.51%
INDIAN RIDGE VILLAS	0.6317	0.5000	-20.85%
INDIAN WELLS	3.3848	3.8890	14.90%
INTERCESSION CITY	0.7401	0.6583	-11.05%
ISLE OF BELLALAGO	2.6574	2.2500	-15.33%
KING'S CREST	1.0953	1.6450	50.19%
KISSIMMEE ISLES	0.5665	0.5937	4.80%
LINDFIELDS	0.7262	0.6475	-10.84%
ORANGE VISTA	1.3359	1.6250	21.64%
QUAIL RIDGE	0.9197	1.0000	8.73%
REMINGTON	0.4790	0.3995	-16.60%
ROYAL OAKS PHASE 2-5	0.6776	0.8264	21.96%
SHADOW OAKS	0.3067	0.4000	30.42%
THE OAKS	0.2832	0.2400	-15.25%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4663	0.4735	1.54%
WINDWARD CAY	0.3969	0.5350	34.79%
WINNERS PARK	1.2891	1.7500	35.75%

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

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

BUDGET RESOLUTION

Title	Page
Resolution 20-181R.....	3-1
Schedule A	3-3

RESOLUTION NO. 20-181R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2020-2021; DIRECTING THE COUNTY MANAGER TO DELIVER A LETTER OF NOTIFICATION TO THE SHERIFF; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 10, 2020, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 20-153R, approving the tentative budget for Fiscal Year 2020-2021; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2020-2021, the Board prepared and advertised a statement summarizing all of the adopted tentative budgets, as required by Section 129.03, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2020-2021 and the millage rates necessary to fund the final budget, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board has adopted Resolutions No. 20-178, 20-179R and 20-180R adopting the final millage rates for Fiscal Year 2020-2021;

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

SECTION 1. ADOPTION OF FINAL BUDGET

(A) The final Osceola County budget for Fiscal Year 2020-2021, totaling \$1,625,093,270 as summarized by fund and revenue/expense category in Schedule A, is hereby approved and adopted. There are hereby appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget

(B) It is hereby found and determined that each of the expenditures authorized by the budget for Fiscal Year 2020-2021, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Osceola County or which are legally mandated by applicable law.

SECTION 2. LETTER OF NOTIFICATION. The County Manager is hereby authorized and directed to prepare, execute and deliver a letter of notification informing the Sheriff of budget changes subsequent to his request and stating the Sheriff's budget for Fiscal Year 2020-2021.

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

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

DULY ADOPTED this 21st day of September, 2020.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Countywide Summary

FY21
 Final
 Recommended
 Budget

Revenues

Current Ad Valorem Taxes	252,321,572
PY Delinquent Ad Valorem Tax	83,024
Other Taxes	101,628,380
Permits, Fees & Special Assessments	122,491,497
Intergovernmental Revenue	143,470,694
Charges For Services	72,404,229
Judgment, Fines & Forfeits	2,594,303
Miscellaneous Revenues	42,650,070
Less 5% Statutory Reduction	-27,680,843

Subtotal 709,962,926

Transfers In	121,858,508
Other Sources	44,675,191
Fund Balance	748,596,645

Total Revenues 1,625,093,270

Expenditures

Personal Services	139,737,579
Operating Expenses	326,411,256
Capital Outlay	274,645,465
Debt Service	56,623,538
Grants and Aids	90,013,290

Subtotal 887,431,128

Other Non Operating Expenses	0
Transfers Out	216,677,805
Reserves - Operating	120,165,655
Reserves - Debt	65,908,569
Reserves - Capital	255,878,202
Reserves - Claims	18,934,788
Reserves - Assigned	28,979,911
Reserves - Restricted	12,713,019
Reserves - Stability	18,404,193

Total Expenditures 1,625,093,270

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

001-General Fund

Revenues

Current Ad Valorem Taxes	210,655,831
PY Delinquent Ad Valorem Tax	76,524
Other Taxes	23,957,064
Permits, Fees & Special Assessments	5,837,698
Intergovernmental Revenue	27,359,117
Charges For Services	2,038,713
Judgment, Fines & Forfeits	1,365,772
Miscellaneous Revenues	3,152,236
Less 5% Statutory Reduction	-13,702,719
Subtotal	260,740,236

Transfers In	12,355,111
Other Sources	3,361,354
Fund Balance	93,292,164

Total Revenues 369,748,865

Expenditures

Personal Services	66,008,021
Operating Expenses	74,835,367
Capital Outlay	10,542,187
Debt Service	1,981,166
Grants and Aids	5,635,805
Subtotal	159,002,546

Transfers Out	145,495,630
Reserves - Operating	59,641,652
Reserves - Debt	419,357
Reserves - Capital	2,118,723
Reserves - Assigned	1,744,625
Reserves - Stability	1,326,332

Total Expenditures 369,748,865

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY21
Final
Recommended
Budget

010-Designated Ad Valorem Tax

Revenues

Transfers In

18,231,447

Total Revenues

18,231,447

Expenditures

Transfers Out

18,231,447

Total Expenditures

18,231,447

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		7,394,403
	Total Revenues	<u>7,394,403</u>

Expenditures

Operating Expenses		343,049
	Subtotal	<u>343,049</u>
Reserves - Restricted		7,051,354
	Total Expenditures	<u>7,394,403</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

102-Transportation Trust Fund

Revenues

Other Taxes		7,984,675
Permits, Fees & Special Assessments		242,790
Intergovernmental Revenue		1,965,415
Charges For Services		558,026
Miscellaneous Revenues		83,971
Less 5% Statutory Reduction		-541,745
	Subtotal	10,293,132
Transfers In		18,246,589
Other Sources		35,000
Fund Balance		1,169,651
	Total Revenues	29,744,372

Expenditures

Personal Services		11,949,406
Operating Expenses		12,450,664
Capital Outlay		454,364
Debt Service		1,411,033
	Subtotal	26,265,467
Transfers Out		2,087,988
Reserves - Debt		1,390,917
	Total Expenditures	29,744,372

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

103-Drug Abuse Treatment Fund

Revenues

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

	Subtotal	70,800
--	-----------------	---------------

Fund Balance		7,140
--------------	--	-------

	Total Revenues	77,940
--	-----------------------	---------------

Expenditures

Transfers Out		77,940
---------------	--	--------

	Total Expenditures	77,940
--	---------------------------	---------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY21
 Final
 Recommended
 Budget**

104-Tourist Development Tax Fund

Revenues

Other Taxes		23,887,649
Charges For Services		1,888,115
Miscellaneous Revenues		296,980
Less 5% Statutory Reduction		-1,303,637
	Subtotal	24,769,107
Other Sources		200,273
Fund Balance		25,882,797
	Total Revenues	50,852,177

Expenditures

Personal Services		1,888,590
Operating Expenses		23,592,836
Capital Outlay		6,641,473
Grants and Aids		166,667
	Subtotal	32,289,566
Transfers Out		5,454,872
Reserves - Operating		11,840,633
Reserves - Stability		1,267,106
	Total Expenditures	50,852,177

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		5,971,912
Miscellaneous Revenues		119,873
Less 5% Statutory Reduction		-304,589
	Subtotal	5,787,196
Other Sources		47,149
Fund Balance		9,573,460
	Total Revenues	15,407,805

Expenditures

Operating Expenses		2,561,951
	Subtotal	2,561,951
Transfers Out		3,696,626
Reserves - Operating		4,444,809
Reserves - Stability		4,704,419
	Total Expenditures	15,407,805

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		5,971,912
Miscellaneous Revenues		64,170
Less 5% Statutory Reduction		-301,804
	Subtotal	5,734,278
Other Sources		47,149
Fund Balance		5,816,527
	Total Revenues	11,597,954

Expenditures

Operating Expenses		6,605,994
	Subtotal	6,605,994
Transfers Out		256,219
Reserves - Operating		3,479,386
Reserves - Stability		1,256,355
	Total Expenditures	11,597,954

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

107-Library District Fund

Revenues

Current Ad Valorem Taxes		9,470,631
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		124,417
Charges For Services		57,207
Judgment, Fines & Forfeits		35,000
Miscellaneous Revenues		197,407
Less 5% Statutory Reduction		-487,930
	Subtotal	9,398,732
Fund Balance		3,592,829
	Total Revenues	12,991,561

Expenditures

Personal Services		61,717
Operating Expenses		6,539,985
Capital Outlay		250,654
Debt Service		557,792
	Subtotal	7,410,148
Transfers Out		477,354
Reserves - Operating		1,179,843
Reserves - Debt		278,896
Reserves - Stability		3,645,320
	Total Expenditures	12,991,561

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

109-Law Enforcement Trust Fund

Revenues

Miscellaneous Revenues		8,264
Less 5% Statutory Reduction		-413

	Subtotal	7,851
--	-----------------	--------------

Other Sources		27,667
Fund Balance		636,187

	Total Revenues	671,705
--	-----------------------	----------------

Expenditures

Transfers Out		671,705
---------------	--	---------

	Total Expenditures	671,705
--	---------------------------	----------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		1,194,921
Charges For Services		6,000
Less 5% Statutory Reduction		-300
	Subtotal	1,200,621
Fund Balance		945,781
	Total Revenues	2,146,402

Expenditures

Personal Services		103,159
Operating Expenses		2,039,243
Capital Outlay		4,000
	Subtotal	2,146,402
	Total Expenditures	2,146,402

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue		1,494,073
Charges For Services		83,809
Miscellaneous Revenues		19,109
Less 5% Statutory Reduction		-79,850
	Subtotal	1,517,141
Fund Balance		2,600,311
	Total Revenues	4,117,452

Expenditures

Transfers Out		2,159,327
Reserves - Operating		275,520
Reserves - Capital		1,682,605
	Total Expenditures	4,117,452

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

113-Buena Ventura Lakes MSBU

Revenues

Fund Balance		32,970
	Total Revenues	32,970

Expenditures

Capital Outlay		32,970
	Subtotal	32,970
	Total Expenditures	32,970

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

115-Court Facilities Fund

Revenues

Charges For Services		917,200
Miscellaneous Revenues		85,527
Less 5% Statutory Reduction		-50,136
	Subtotal	952,591
Fund Balance		11,504,851
	Total Revenues	12,457,442

Expenditures

Operating Expenses		378,700
Capital Outlay		723,530
	Subtotal	1,102,230
Transfers Out		606,605
Reserves - Operating		18,120
Reserves - Capital		10,730,487
	Total Expenditures	12,457,442

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY21
Final
Recommended
Budget

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		324,471
	Subtotal	324,471
Fund Balance		33,226
	Total Revenues	357,697

Expenditures

Operating Expenses		357,697
	Subtotal	357,697
	Total Expenditures	357,697

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	2,059,630	
Miscellaneous Revenues	155,618	
Less 5% Statutory Reduction	-110,762	
Subtotal	2,104,486	
Fund Balance	3,344,354	
Total Revenues	5,448,840	

Expenditures

Personal Services	342,100	
Operating Expenses	713,416	
Capital Outlay	340,814	
Debt Service	3,888	
Subtotal	1,400,218	
Transfers Out	165,681	
Reserves - Operating	455,302	
Reserves - Debt	1,944	
Reserves - Restricted	3,425,695	
Total Expenditures	5,448,840	

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments		911,047
Less 5% Statutory Reduction		-45,557
	Subtotal	865,490
Fund Balance		489,303
	Total Revenues	1,354,793

Expenditures

Operating Expenses		986,380
	Subtotal	986,380
Transfers Out		368,413
	Total Expenditures	1,354,793

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		260,846
Less 5% Statutory Reduction		-13,041
	Subtotal	247,805
Fund Balance		217,311
	Total Revenues	465,116

Expenditures

Operating Expenses		407,157
	Subtotal	407,157
Transfers Out		57,959
	Total Expenditures	465,116

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY21
 Final
 Recommended
 Budget**

130-Court Related Technology Fund

Revenues

Charges For Services		926,641
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-46,557
	Subtotal	884,584
Transfers In		104,937
Fund Balance		433,427
	Total Revenues	1,422,948

Expenditures

Personal Services		518,422
Operating Expenses		653,442
Capital Outlay		171,000
	Subtotal	1,342,864
Transfers Out		80,084
	Total Expenditures	1,422,948

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes		25,606,162
PY Delinquent Ad Valorem Tax		4,500
Permits, Fees & Special Assessments		41,428,207
Charges For Services		10,978,561
Miscellaneous Revenues		1,898,141
Less 5% Statutory Reduction		<u>-3,995,779</u>
Subtotal		75,919,792
Transfers In		4,786,055
Fund Balance		<u>26,831,356</u>
Total Revenues		<u>107,537,203</u>

Expenditures

Personal Services		45,824,588
Operating Expenses		15,983,115
Capital Outlay		177,585
Debt Service		<u>2,552,448</u>
Subtotal		64,537,736
Transfers Out		18,730,689
Reserves - Operating		19,403,777
Reserves - Debt		1,954,492
Reserves - Capital		<u>2,910,509</u>
Total Expenditures		<u>107,537,203</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

137-HOME Fund

Revenues

Intergovernmental Revenue		1,414,544
	Subtotal	1,414,544
Fund Balance		236,877
	Total Revenues	1,651,421

Expenditures

Personal Services		101,237
Operating Expenses		860,953
Grants and Aids		689,231
	Subtotal	1,651,421
	Total Expenditures	1,651,421

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits		65,961
Miscellaneous Revenues		136
Less 5% Statutory Reduction		-3,305
	Subtotal	62,792
Fund Balance		7,002
	Total Revenues	69,794

Expenditures

Transfers Out		69,794
	Total Expenditures	69,794

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments		90,666
Miscellaneous Revenues		18,092
Less 5% Statutory Reduction		-5,438
	Subtotal	103,320
Fund Balance		654,526
	Total Revenues	757,846

Expenditures

Capital Outlay		486,566
	Subtotal	486,566
Transfers Out		8,158
Reserves - Operating		54,256
Reserves - Capital		208,866
	Total Expenditures	757,846

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

142 - Mobility Fee East District

Revenues

Permits, Fees & Special Assessments		8,321,753
Miscellaneous Revenues		155,042
Less 5% Statutory Reduction		-423,840
	Subtotal	8,052,955
Fund Balance		21,339,723
	Total Revenues	29,392,678

Expenditures

Capital Outlay		18,744,275
	Subtotal	18,744,275
Transfers Out		9,488
Reserves - Capital		10,638,915
	Total Expenditures	29,392,678

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments		18,335,154
Miscellaneous Revenues		349,751
Less 5% Statutory Reduction		-934,245
	Subtotal	17,750,660
Fund Balance		58,295,278
	Total Revenues	76,045,938

Expenditures

Capital Outlay		26,731,029
	Subtotal	26,731,029
Transfers Out		21,431
Reserves - Capital		49,293,478
	Total Expenditures	76,045,938

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits		809,532
Miscellaneous Revenues		6,262
Less 5% Statutory Reduction		-40,790
	Subtotal	775,004
Fund Balance		798,880
	Total Revenues	1,573,884

Expenditures

Operating Expenses		670,200
	Subtotal	670,200
Transfers Out		5,476
Reserves - Restricted		898,208
	Total Expenditures	1,573,884

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY21
Final
Recommended
Budget

146 - TDT RIDA Phase II Tax Bond 2016 Project

Revenues

Fund Balance		149,994
	Total Revenues	149,994

Expenditures

Reserves - Capital		149,994
	Total Expenditures	149,994

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY21
 Final
 Recommended
 Budget**

148-Building Fund

Revenues

Permits, Fees & Special Assessments	8,958,378
Charges For Services	156,452
Judgment, Fines & Forfeits	5,075
Miscellaneous Revenues	250,967
Less 5% Statutory Reduction	-468,544
Subtotal	8,902,328

Fund Balance	19,740,701
Total Revenues	28,643,029

Expenditures

Personal Services	6,850,159
Operating Expenses	4,577,819
Capital Outlay	7,008,794
Subtotal	18,436,772

Transfers Out	658,812
Reserves - Operating	4,180,389
Reserves - Stability	5,367,056
Total Expenditures	28,643,029

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

149-East 192 CRA

Revenues

Miscellaneous Revenues		7,511
Less 5% Statutory Reduction		-376
	Subtotal	7,135
Transfers In		729,589
Fund Balance		1,046,580
	Total Revenues	1,783,304

Expenditures

Personal Services		61,050
Operating Expenses		503,760
Capital Outlay		500,000
	Subtotal	1,064,810
Transfers Out		24,756
Reserves - Operating		128,241
Reserves - Capital		565,497
	Total Expenditures	1,783,304

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

150-West 192 Development Authority

Revenues

Miscellaneous Revenues	50,629
Less 5% Statutory Reduction	-2,531
Subtotal	48,098
Transfers In	4,219,261
Fund Balance	7,831,469
Total Revenues	12,098,828

Expenditures

Personal Services	327,505
Operating Expenses	5,108,514
Capital Outlay	5,391,690
Subtotal	10,827,709
Transfers Out	118,555
Reserves - Operating	338,855
Reserves - Capital	813,709
Total Expenditures	12,098,828

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

151-CDBG Fund

Revenues

Intergovernmental Revenue		6,629,518
	Subtotal	6,629,518
 Fund Balance		 1,776
	Total Revenues	6,631,294

Expenditures

Personal Services		223,568
Operating Expenses		6,209,488
Grants and Aids		198,238
	Subtotal	6,631,294
	Total Expenditures	6,631,294

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,427,454
Less 5% Statutory Reduction		-71,370
	Subtotal	1,356,084
Fund Balance		782,786
	Total Revenues	2,138,870

Expenditures

Operating Expenses		1,759,018
Capital Outlay		44,378
	Subtotal	1,803,396
Transfers Out		305,474
Reserves - Operating		30,000
	Total Expenditures	2,138,870

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		36,792
Less 5% Statutory Reduction		-1,840
	Subtotal	34,952
Fund Balance		63,413
	Total Revenues	98,365

Expenditures

Operating Expenses		49,870
	Subtotal	49,870
Transfers Out		16,233
Reserves - Restricted		32,262
	Total Expenditures	98,365

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	3,494,534
Miscellaneous Revenues	19,516
Less 5% Statutory Reduction	-175,702
Subtotal	3,338,348

Transfers In	8,939,359
Other Sources	1,204,154
Fund Balance	1,365,608
Total Revenues	14,847,469

Expenditures

Operating Expenses	12,750,000
Capital Outlay	1,204,154
Debt Service	546,345
Subtotal	14,500,499

Transfers Out	73,797
Reserves - Debt	273,173
Total Expenditures	14,847,469

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments		3,138,780
Miscellaneous Revenues		192,259
Less 5% Statutory Reduction		-166,552
	Subtotal	3,164,487
Fund Balance		2,387,149
	Total Revenues	5,551,636

Expenditures

Personal Services		230,053
Operating Expenses		3,346,914
Capital Outlay		1,000,000
	Subtotal	4,576,967
Transfers Out		67,250
Reserves - Operating		907,419
	Total Expenditures	5,551,636

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		79,861,421
	Subtotal	79,861,421
	Total Revenues	79,861,421

Expenditures

Personal Services		244,673
Operating Expenses		49,524,905
Capital Outlay		16,513,255
Grants and Aids		13,407,751
	Subtotal	79,690,584
Transfers Out		170,837
	Total Expenditures	79,861,421

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

158-Intergovernmental Radio Communications

Revenues

Charges For Services		846,029
Judgment, Fines & Forfeits		238,437
Miscellaneous Revenues		37,044
Less 5% Statutory Reduction		-56,076
	Subtotal	1,065,434
Transfers In		1,213,335
Fund Balance		715,350
	Total Revenues	2,994,119

Expenditures

Personal Services		328,679
Operating Expenses		1,849,381
Capital Outlay		44,999
	Subtotal	2,223,059
Transfers Out		106,685
Reserves - Operating		664,375
	Total Expenditures	2,994,119

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

168-Section 8 Fund

Revenues

Intergovernmental Revenue		15,957,530
Miscellaneous Revenues		17,016
Less 5% Statutory Reduction		-851
	Subtotal	15,973,695
Fund Balance		2,441,486
	Total Revenues	18,415,181

Expenditures

Personal Services		911,990
Operating Expenses		17,300,396
Capital Outlay		130,795
	Subtotal	18,343,181
Transfers Out		72,000
	Total Expenditures	18,415,181

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		2,428,049
Miscellaneous Revenues		54,322
Less 5% Statutory Reduction		-124,119
	Subtotal	2,358,252
Fund Balance		7,243,129
	Total Revenues	9,601,381

Expenditures

Operating Expenses		20,000
Capital Outlay		6,196,290
	Subtotal	6,216,290
Transfers Out		12,471
Reserves - Operating		5,412
Reserves - Capital		3,367,208
	Total Expenditures	9,601,381

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		7,418,219
Less 5% Statutory Reduction		-370,911
	Subtotal	7,047,308
Fund Balance		12,787,155
	Total Revenues	19,834,463

Expenditures

Operating Expenses		25,000
Capital Outlay		4,070,922
	Subtotal	4,095,922
Transfers Out		42,422
Reserves - Capital		15,696,119
	Total Expenditures	19,834,463

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

180-Inmate Welfare Fund

Revenues

Charges For Services		75,874
Miscellaneous Revenues		757,453
Less 5% Statutory Reduction		-4,741
	Subtotal	828,586
Fund Balance		1,550,839
	Total Revenues	2,379,425

Expenditures

Personal Services		134,687
Operating Expenses		758,967
Capital Outlay		186,000
	Subtotal	1,079,654
Transfers Out		64,527
Reserves - Operating		397,639
Reserves - Stability		837,605
	Total Expenditures	2,379,425

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY21
Final
Recommended
Budget

187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance		479,322
	Total Revenues	479,322

Expenditures

Reserves - Capital		479,322
	Total Expenditures	479,322

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes		6,790,032
Miscellaneous Revenues		80,566
Less 5% Statutory Reduction		-343,530
	Subtotal	6,527,068
Transfers In		2,267,240
Fund Balance		1,198,801
	Total Revenues	9,993,109

Expenditures

Operating Expenses		9,449,269
Capital Outlay		518,353
	Subtotal	9,967,622
Transfers Out		25,487
	Total Expenditures	9,993,109

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes		1,223,938
Less 5% Statutory Reduction		-61,197
	Subtotal	1,162,741
Fund Balance		1,065,221
	Total Revenues	2,227,962

Expenditures

Operating Expenses		24,479
Debt Service		1,124,352
	Subtotal	1,148,831
Reserves - Debt		1,079,131
	Total Expenditures	2,227,962

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

204-TDT Tax Bonds Series 2012

Revenues

Fund Balance		544,294
Total Revenues		544,294

Expenditures

Debt Service		271,682
Subtotal		271,682
Transfers Out		1,980
Reserves - Debt		270,632
Total Expenditures		544,294

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments		329,843
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-16,717
	Subtotal	317,626
Fund Balance		396,488
	Total Revenues	714,114

Expenditures

Debt Service		329,782
	Subtotal	329,782
Reserves - Debt		384,332
	Total Expenditures	714,114

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues		5,834
Less 5% Statutory Reduction		-292

	Subtotal	5,542
--	-----------------	--------------

Transfers In		3,368,016
Fund Balance		1,944,760

	Total Revenues	5,318,318
--	-----------------------	------------------

Expenditures

Debt Service		3,346,808
--------------	--	-----------

	Subtotal	3,346,808
--	-----------------	------------------

Reserves - Debt		1,971,510
-----------------	--	-----------

	Total Expenditures	5,318,318
--	---------------------------	------------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In		3,766,925
Fund Balance		3,522,813
	Total Revenues	<u>7,289,738</u>

Expenditures

Debt Service		3,693,925
	Subtotal	<u>3,693,925</u>
Reserves - Debt		3,595,813
	Total Expenditures	<u>7,289,738</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

240-TDT Ref & Imp 2012 Debt Svc

Revenues

Miscellaneous Revenues		12,920
Less 5% Statutory Reduction		-646

	Subtotal	12,274
--	-----------------	---------------

Transfers In		5,533,358
Fund Balance		4,306,791

	Total Revenues	9,852,423
--	-----------------------	------------------

Expenditures

Debt Service		5,472,257
--------------	--	-----------

	Subtotal	5,472,257
--	-----------------	------------------

Reserves - Debt		4,380,166
-----------------	--	-----------

	Total Expenditures	9,852,423
--	---------------------------	------------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues		14,843
Less 5% Statutory Reduction		-742

	Subtotal	14,101
--	-----------------	---------------

Transfers In		5,196,843
Fund Balance		4,947,832

	Total Revenues	10,158,776
--	-----------------------	-------------------

Expenditures

Debt Service		5,168,304
--------------	--	-----------

	Subtotal	5,168,304
--	-----------------	------------------

Reserves - Debt		4,990,472
-----------------	--	-----------

	Total Expenditures	10,158,776
--	---------------------------	-------------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues		6,374
Less 5% Statutory Reduction		-319

	Subtotal	6,055
--	-----------------	--------------

Transfers In		2,936,333
Fund Balance		2,124,494

	Total Revenues	5,066,882
--	-----------------------	------------------

Expenditures

Debt Service		2,918,488
--------------	--	-----------

	Subtotal	2,918,488
--	-----------------	------------------

Reserves - Debt		2,148,394
-----------------	--	-----------

	Total Expenditures	5,066,882
--	---------------------------	------------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

243-DS TDT Rev Bond Series 2016

Revenues

Transfers In		1,384,592
Fund Balance		2,340,556
	Total Revenues	<u>3,725,148</u>

Expenditures

Debt Service		1,375,687
	Subtotal	<u>1,375,687</u>
Reserves - Debt		2,349,461
	Total Expenditures	<u>3,725,148</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In		550,956
Fund Balance		453,932
	Total Revenues	1,004,888

Expenditures

Debt Service		548,410
	Subtotal	548,410
Reserves - Debt		456,478
	Total Expenditures	1,004,888

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues		11,517
Less 5% Statutory Reduction		-576
	Subtotal	10,941
Transfers In		4,015,752
Fund Balance		3,838,992
	Total Revenues	7,865,685

Expenditures

Debt Service		3,990,838
	Subtotal	3,990,838
Reserves - Debt		3,874,847
	Total Expenditures	7,865,685

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In		1,481,252
Fund Balance		1,023,917
	Total Revenues	<u>2,505,169</u>

Expenditures

Debt Service		1,477,043
	Subtotal	<u>1,477,043</u>
Reserves - Debt		1,028,126
	Total Expenditures	<u>2,505,169</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments		300,000
Miscellaneous Revenues		2,940
Less 5% Statutory Reduction		-15,147
	Subtotal	287,793
Transfers In		68,602
Fund Balance		979,876
	Total Revenues	1,336,271

Expenditures

Debt Service		356,395
	Subtotal	356,395
Reserves - Debt		979,876
	Total Expenditures	1,336,271

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

248-Communications Equipment Upgrade (Motorola)

Revenues

Transfers In		2,053,424
Fund Balance		1,026,712
Total Revenues		3,080,136

Expenditures

Debt Service		2,053,424
Subtotal		2,053,424
Reserves - Debt		1,026,712
Total Expenditures		3,080,136

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

249-DS CIRB 2019

Revenues

Miscellaneous Revenues		16,603
Less 5% Statutory Reduction		-830

	Subtotal	15,773
--	-----------------	---------------

Transfers In		7,420,952
Fund Balance		5,534,283

	Total Revenues	12,971,008
--	-----------------------	-------------------

Expenditures

Debt Service		7,360,645
--------------	--	-----------

	Subtotal	7,360,645
--	-----------------	------------------

Reserves - Debt		5,610,363
-----------------	--	-----------

	Total Expenditures	12,971,008
--	---------------------------	-------------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

250-GO BONDS SERIES 2020

Revenues

Current Ad Valorem Taxes		1,877,926
Miscellaneous Revenues		773
Less 5% Statutory Reduction		-93,935
	Subtotal	1,784,764
Fund Balance		248,229
	Total Revenues	2,032,993

Expenditures

Operating Expenses		35,680
Debt Service		67,976
	Subtotal	103,656
Reserves - Debt		1,929,337
	Total Expenditures	2,032,993

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Transfers In		575,478
	Total Revenues	575,478

Expenditures

Debt Service		27,763
	Subtotal	27,763
Reserves - Debt		547,715
	Total Expenditures	575,478

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

306-Local Option Sales Tax Fund

Revenues

Other Taxes		27,065,136
Miscellaneous Revenues		287,039
Less 5% Statutory Reduction		-1,367,609
	Subtotal	25,984,566
Other Sources		2,203,825
Fund Balance		33,351,413
	Total Revenues	61,539,804

Expenditures

Capital Outlay		24,372,183
Debt Service		2,526,537
	Subtotal	26,898,720
Transfers Out		14,245,135
Reserves - Debt		1,263,269
Reserves - Capital		7,932,680
Reserves - Assigned		11,200,000
	Total Expenditures	61,539,804

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

315-Gen Cap Outlay Fund

Revenues

Fund Balance		41,296,023
	Total Revenues	41,296,023

Expenditures

Capital Outlay		37,398,908
	Subtotal	37,398,908
Reserves - Capital		1,144,502
Reserves - Assigned		2,752,613
	Total Expenditures	41,296,023

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue		3,650,733
Miscellaneous Revenues		32,960,213
	Subtotal	36,610,946
Other Sources		36,955,385
Fund Balance		699,506
	Total Revenues	74,265,837

Expenditures

Capital Outlay		4,350,239
Grants and Aids		69,915,598
	Subtotal	74,265,837
	Total Expenditures	74,265,837

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY21
Final
Recommended
Budget

329 - Sales Tax Revenue Bonds Series 2015A Capital

Revenues

Fund Balance		852,934
	Total Revenues	852,934

Expenditures

Capital Outlay		852,934
	Subtotal	852,934
	Total Expenditures	852,934

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

331-Countywide Fire Capital Fund

Revenues

Transfers In		12,224,184
Other Sources		593,235
Fund Balance		9,922,856
	Total Revenues	<u>22,740,275</u>

Expenditures

Capital Outlay		7,731,685
	Subtotal	<u>7,731,685</u>
Transfers Out		140,490
Reserves - Capital		14,868,100
	Total Expenditures	<u>22,740,275</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY21
Final
Recommended
Budget

332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		1,681,264
	Total Revenues	1,681,264

Expenditures

Capital Outlay		1,681,264
	Subtotal	1,681,264
	Total Expenditures	1,681,264

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY21
Final
Recommended
Budget

333 - Capital Imp Rv Bonds Construction Fund

Revenues

Fund Balance

3,180,423

Total Revenues

3,180,423

Expenditures

Capital Outlay

3,180,423

Subtotal

3,180,423

Total Expenditures

3,180,423

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

334 - Transportation Imp Construction Fund

Revenues

Fund Balance		198,509,354
	Total Revenues	<u>198,509,354</u>

Expenditures

Capital Outlay		75,211,381
	Subtotal	<u>75,211,381</u>
Reserves - Capital		123,297,973
	Total Expenditures	<u>198,509,354</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		24,453,275
Charges For Services		3,768,904
Miscellaneous Revenues		276,891
Less 5% Statutory Reduction		-1,424,953
	Subtotal	27,074,117
Fund Balance		30,767,119
	Total Revenues	57,841,236

Expenditures

Personal Services		1,498,247
Operating Expenses		22,178,815
Capital Outlay		12,000
Debt Service		21,383
	Subtotal	23,710,445
Transfers Out		867,639
Reserves - Operating		9,990,272
Reserves - Debt		10,692
Reserves - Capital		9,979,515
Reserves - Assigned		13,282,673
	Total Expenditures	57,841,236

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

407-Osceola Parkway

Revenues

Charges For Services		9,324,213
Miscellaneous Revenues		87,057
Less 5% Statutory Reduction		-470,564
	Subtotal	8,940,706
Fund Balance		42,267,547
	Total Revenues	51,208,253

Expenditures

Personal Services		191,149
Operating Expenses		4,660,200
Capital Outlay		11,200,000
Debt Service		7,416,050
	Subtotal	23,467,399
Transfers Out		118,414
Reserves - Operating		2,636,035
Reserves - Debt		23,680,905
Reserves - Restricted		1,305,500
	Total Expenditures	51,208,253

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,547,882
	Subtotal	3,547,882
Fund Balance		3,237,688
	Total Revenues	6,785,570

Expenditures

Personal Services		144,671
Operating Expenses		2,633,191
	Subtotal	2,777,862
Transfers Out		79,538
Reserves - Operating		33,713
Reserves - Claims		3,894,457
	Total Expenditures	6,785,570

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		3,779,267
	Subtotal	3,779,267
 Fund Balance		 4,843,909
	Total Revenues	8,623,176

Expenditures

Personal Services		130,050
Operating Expenses		4,799,151
	Subtotal	4,929,201
 Transfers Out		 51,597
Reserves - Claims		3,642,378
	Total Expenditures	8,623,176

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,237,110
	Subtotal	1,237,110
 Fund Balance		 762,453
	Total Revenues	1,999,563

Expenditures

Personal Services		67,942
Operating Expenses		1,008,299
	Subtotal	1,076,241
 Transfers Out		 59,508
Reserves - Operating		8,740
Reserves - Claims		855,074
	Total Expenditures	1,999,563

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		27,070,807
Miscellaneous Revenues		880,204
Less 5% Statutory Reduction		-44,010
	Subtotal	27,907,001
Fund Balance		6,465,338
	Total Revenues	34,372,339

Expenditures

Personal Services		123,433
Operating Expenses		24,258,041
	Subtotal	24,381,474
Transfers Out		161,133
Reserves - Operating		39,435
Reserves - Claims		9,790,297
	Total Expenditures	34,372,339

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

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

Revenues

Charges For Services		719,071
	Subtotal	719,071
Fund Balance		833,279
	Total Revenues	1,552,350

Expenditures

Personal Services		52,512
Operating Expenses		716,845
	Subtotal	769,357
Transfers Out		21,609
Reserves - Operating		8,802
Reserves - Claims		752,582
	Total Expenditures	1,552,350

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		123,432
	Subtotal	123,432
Fund Balance		9,899
	Total Revenues	133,331

Expenditures

Personal Services		41,793
Operating Expenses		14,277
Debt Service		23,117
	Subtotal	79,187
Transfers Out		39,555
Reserves - Operating		3,030
Reserves - Debt		11,559
	Total Expenditures	133,331

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY21
 Final
 Recommended
Budget

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		2,688,560
	Subtotal	2,688,560
Transfers In		42,918
	Total Revenues	2,731,478

Expenditures

Personal Services		1,298,316
Operating Expenses		1,124,141
	Subtotal	2,422,457
Transfers Out		309,021
	Total Expenditures	2,731,478

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY21
 Final
 Recommended
 Budget**

511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		1,612,356
	Subtotal	1,612,356
Transfers In		146,000
Fund Balance		700,558
	Total Revenues	2,458,914

Expenditures

Personal Services		79,862
Operating Expenses		1,744,687
Capital Outlay		544,371
	Subtotal	2,368,920
Transfers Out		89,994
	Total Expenditures	2,458,914

GENERAL FUNDS

Fund - Fund Title	Page
Changes Between Stages	4-1
Fund Group Budget Summary.....	4-2
001 – General Fund	4-3
010 – Designated Ad Valorem Tax (DAT) Fund.....	4-5

Change Between Stages

Adjustments have been made to the General Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

001-GENERAL FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Current Ad Valorem Taxes	\$ 190,660,609	\$ 210,655,831	\$ 210,655,831	\$ 0	\$ 19,995,222
PY Delinquent Ad Valorem Tax	\$ 1,000,000	\$ 76,524	\$ 76,524	\$ 0	\$(923,476)
Other Taxes	\$ 22,403,635	\$ 23,957,064	\$ 23,957,064	\$ 0	\$ 1,553,429
Permits, Fees & Special Assessments	\$ 5,956,655	\$ 5,837,698	\$ 5,837,698	\$ 0	\$(118,957)
Intergovernmental Revenue	\$ 37,610,494	\$ 27,256,642	\$ 27,359,117	\$ 102,475	\$(10,251,377)
Charges For Services	\$ 2,346,091	\$ 2,038,713	\$ 2,038,713	\$ 0	\$(307,378)
Judgment, Fines & Forfeits	\$ 1,296,297	\$ 1,365,772	\$ 1,365,772	\$ 0	\$ 69,475
Miscellaneous Revenues	\$ 3,303,548	\$ 3,152,236	\$ 3,152,236	\$ 0	\$(151,312)
Less 5% Statutory Reduction	\$(13,210,933)	\$(13,702,719)	\$(13,702,719)	\$ 0	\$(491,786)
Subtotal:	\$ 251,366,396	\$ 260,637,761	\$ 260,740,236	\$ 102,475	\$ 9,373,840
Transfers In	\$ 18,381,737	\$ 12,328,237	\$ 12,355,111	\$ 26,874	\$(6,026,626)
Other Sources	\$ 2,696,892	\$ 3,281,354	\$ 3,361,354	\$ 80,000	\$ 664,462
Fund Balance	\$ 86,933,237	\$ 89,308,307	\$ 93,292,164	\$ 3,983,857	\$ 6,358,927
REVENUES TOTAL:	\$ 359,378,262	\$ 365,555,659	\$ 369,748,865	\$ 4,193,206	\$ 10,370,603
EXPENDITURES:					
Personal Services	\$ 65,454,214	\$ 66,008,021	\$ 66,008,021	\$ 0	\$ 553,807
Operating Expenses	\$ 68,770,277	\$ 74,619,956	\$ 74,835,367	\$ 215,411	\$ 6,065,090
Capital Outlay	\$ 6,576,244	\$ 6,225,903	\$ 10,542,187	\$ 4,316,284	\$ 3,965,943
Debt Service	\$ 50,137	\$ 1,981,166	\$ 1,981,166	\$ 0	\$ 1,931,029
Grants and Aids	\$ 5,900,839	\$ 5,635,805	\$ 5,635,805	\$ 0	\$(265,034)
Subtotal:	\$ 146,751,711	\$ 154,470,851	\$ 159,002,546	\$ 4,531,695	\$ 12,250,835
Transfers Out	\$ 136,834,033	\$ 147,984,396	\$ 145,495,630	\$(2,488,766)	\$ 8,661,597
Reserves - Operating	\$ 60,137,845	\$ 57,491,375	\$ 59,641,652	\$ 2,150,277	\$(496,193)
Reserves - Debt	\$ 0	\$ 419,357	\$ 419,357	\$ 0	\$ 419,357
Reserves - Capital	\$ 10,420,234	\$ 2,118,723	\$ 2,118,723	\$ 0	\$(8,301,511)
Reserves - Assigned	\$ 3,908,107	\$ 1,744,625	\$ 1,744,625	\$ 0	\$(2,163,482)
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 1,326,332	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 359,378,262	\$ 365,555,659	\$ 369,748,865	\$ 4,193,206	\$ 10,370,603

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

GENERAL FUND – FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 190,660,609	\$ 210,655,831	\$ 210,655,831	\$ 0	\$ 19,995,222
PY Delinquent Ad Valorem Tax	\$ 1,000,000	\$ 76,524	\$ 76,524	\$ 0	\$(923,476)
Other Taxes	\$ 22,403,635	\$ 23,957,064	\$ 23,957,064	\$ 0	\$ 1,553,429
Permits, Fees & Special Assessments	\$ 5,956,655	\$ 5,837,698	\$ 5,837,698	\$ 0	\$(118,957)
Intergovernmental Revenue	\$ 37,610,494	\$ 27,256,642	\$ 27,359,117	\$ 102,475	\$(10,251,377)
Charges For Services	\$ 2,346,091	\$ 2,038,713	\$ 2,038,713	\$ 0	\$(307,378)
Judgment, Fines & Forfeits	\$ 1,296,297	\$ 1,365,772	\$ 1,365,772	\$ 0	\$ 69,475
Miscellaneous Revenues	\$ 3,303,548	\$ 3,152,236	\$ 3,152,236	\$ 0	\$(151,312)
Less 5% Statutory Reduction	\$(13,210,933)	\$(13,702,719)	\$(13,702,719)	\$ 0	\$(491,786)
Subtotal:	\$ 251,366,396	\$ 260,637,761	\$ 260,740,236	\$ 102,475	\$ 9,373,840
Transfers In	\$ 31,000,003	\$ 30,559,684	\$ 30,586,558	\$ 26,874	\$(413,445)
Other Sources	\$ 2,696,892	\$ 3,281,354	\$ 3,361,354	\$ 80,000	\$ 664,462
Fund Balance	\$ 86,933,237	\$ 89,308,307	\$ 93,292,164	\$ 3,983,857	\$ 6,358,927
REVENUES TOTAL:	\$ 371,996,528	\$ 383,787,106	\$ 387,980,312	\$ 4,193,206	\$ 15,983,784
<u>EXPENDITURES:</u>					
Personal Services	\$ 65,454,214	\$ 66,008,021	\$ 66,008,021	\$ 0	\$ 553,807
Operating Expenses	\$ 68,770,277	\$ 74,619,956	\$ 74,835,367	\$ 215,411	\$ 6,065,090
Capital Outlay	\$ 6,576,244	\$ 6,225,903	\$ 10,542,187	\$ 4,316,284	\$ 3,965,943
Debt Service	\$ 50,137	\$ 1,981,166	\$ 1,981,166	\$ 0	\$ 1,931,029
Grants and Aids	\$ 5,900,839	\$ 5,635,805	\$ 5,635,805	\$ 0	\$(265,034)
Subtotal:	\$ 146,751,711	\$ 154,470,851	\$ 159,002,546	\$ 4,531,695	\$ 12,250,835
Transfers Out	\$ 149,452,299	\$ 166,215,843	\$ 163,727,077	\$(2,488,766)	\$ 14,274,778
Reserves - Operating	\$ 60,137,845	\$ 57,491,375	\$ 59,641,652	\$ 2,150,277	\$(496,193)
Reserves - Debt	\$ 0	\$ 419,357	\$ 419,357	\$ 0	\$ 419,357
Reserves - Capital	\$ 10,420,234	\$ 2,118,723	\$ 2,118,723	\$ 0	\$(8,301,511)
Reserves - Assigned	\$ 3,908,107	\$ 1,744,625	\$ 1,744,625	\$ 0	\$(2,163,482)
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 1,326,332	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 371,996,528	\$ 383,787,106	\$ 387,980,312	\$ 4,193,206	\$ 15,983,784

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY21 Tentative - FY21 Recommended)

CHANGES BETWEEN STAGES

FUND 001 – GENERAL FUND

REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$102,475 to re-establish the Life of Riley Planning grant in Animal Services and the State Criminal Alien Assistance Program (SCAAP) grant in Corrections.
- ✓ Transfers In increased due to refined estimates for TDC Audit and TDT Enforcement & Compliance.
- ✓ Other Sources reflects an increase of \$80,000 to reflect donations from Franklin's Friends and PetSmart Charities.
- ✓ Fund Balance reflects an increase of \$3,983,857 to account for funding that will be carried forward from the prior Fiscal Year to continue/complete ongoing projects and grants.

EXPENDITURES

- ✓ There were no changes for Personal Services.
- ✓ Operating Expenses increased to appropriate grants and donations as well as to make needed corrections to the CORA as identified by Human Resources and support for TDC Audit and Enforcement & Compliance.
- ✓ Capital Outlay increased to allocate grant funding as well as funds for the following projects:
 - CAFM Software Replacement – \$110,804
 - Eagle Bay – \$138,378
 - HR/Financial System Upgrade – \$111,075
 - FY21 Fleet Vehicle Replacement – \$64,980
 - Jail Tile Encapsulation – \$14,132
 - Jail Tile Encapsulation Phase 2 – \$192,861
 - Jail Tile Encapsulation Phase 3 – \$290,267
 - Jail Domestic Hot/Cold Water Piping – \$2,000,000
 - HS Mill Creek Building Improvements – \$375,000
 - Mosquito Control Facility – \$500,000
 - Mosquito Control Vehicle – \$31,941
 - Padded Cells-FB – \$114,800
 - Park/Community Center Site – \$5,438
 - Security Cameras (Facility Wide) – \$276,040
 - Specialized Tools - \$28,479
- ✓ Transfers Out decreased due to the reduction to the Sheriff's budget which was slightly offset by an increase to the Property Appraiser's budget as approved and set by the Department of Revenue.
- ✓ Reserves were adjusted to reflect the reduction to the Sheriff's budget and to balance the additional corrections noted above.

010-DESIGNATED AD VALOREM TAX SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Transfers In	\$ 12,618,266	\$ 18,231,447	\$ 18,231,447	\$ 0	\$ 5,613,181
REVENUES TOTAL:	\$ 12,618,266	\$ 18,231,447	\$ 18,231,447	\$ 0	\$ 5,613,181
<u>EXPENDITURES:</u>					
Transfers Out	\$ 12,618,266	\$ 18,231,447	\$ 18,231,447	\$ 0	\$ 5,613,181
EXPENDITURES TOTAL:	\$ 12,618,266	\$ 18,231,447	\$ 18,231,447	\$ 0	\$ 5,613,181

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

SPECIAL REVENUE FUNDS

Fund - Fund Title.....	Page
Changes Between Stages	5-1
Fund Group Budget Summary.....	5-2
101 – TDT RIDA Tax Bonds 2012	5-3
102 – Transportation Trust Fund	5-4
103 – Drug Abuse Treatment Fund	5-6
104 – Tourist Development Tax Fund.....	5-7
105 – Fifth Cent Tourist Development Tax Fund	5-9
106 – Sixth Cent Tourist Development Tax Fund.....	5-11
107 – Library District Fund	5-13
109 – Law Enforcement Trust Fund	5-14
111 – SHIP Fund	5-15
112 – Emergency 911 Communications Fund	5-17
113 – Buenaventura Lakes MSBU Fund	5-18
115 – Court Facilities Fund	5-20
118 – Homeless Prevention & Rapid Re-Housing Fund	5-22
122 – Neighborhood Stabilization Program 3	5-23
125 – Environmental Land Maintenance Fund.....	5-25
128 – Subdivision Pond Maintenance MSBU.....	5-26
129 – Subdivision Streetlights MSBU	5-27
130 – Court Technology Fund.....	5-28
134 – Countywide Fire Fund	5-29
137 – Home Investment Partnership (HOME) Fund.....	5-30
139 – Criminal Justice Training Fund.....	5-31
141 – Boating Improvement Fund.....	5-32
142 – Mobility Fee East District Fund	5-34

143 – Mobility Fee West District Fund	5-36
145 – Red Light Camera Fund	5-38
146 – TDT Revenue Bonds Series 2016 (RIDA Phase II)	5-39
148 – Building Fund.....	5-40
149 – East U.S. 192 CRA	5-42
150 – West 192 Development Authority	5-44
151 – Community Development Block Grant (CDBG) Fund	5-46
152 – Municipal Services Tax Unit (MSTU) Fund	5-48
153 – Municipal Services Benefit Unit (MSBU) Fund	5-49
154 – Constitutional Gas Tax Fund.....	5-50
155 – West 192 Redevelopment Fund.....	5-51
156 – Federal and State Grant Fund	5-52
158 – Intergovernmental Radio Fund	5-54
168 – Section 8 Fund	5-55
177 – Fire Impact Fee Fund	5-57
178 – Parks Impact Fee Fund	5-59
180 – Inmate Welfare Fund.....	5-61
187 – Transportation Impact Fee Poinciana Overlay Fund	5-62
189 – Second Local Option Fuel Tax Fund	5-63

Changes Between Stages

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

SPECIAL REVENUE FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
REVENUES:					
Current Ad Valorem Taxes	\$ 35,015,740	\$ 38,563,877	\$ 38,563,877	\$ 0	\$ 3,548,137
PY Delinquent Ad Valorem Tax	\$ 6,000	\$ 6,500	\$ 6,500	\$ 0	\$ 500
Other Taxes	\$ 81,131,744	\$ 50,606,180	\$ 50,606,180	\$ 0	\$(30,525,564)
Permits, Fees & Special Assessments	\$ 95,377,137	\$ 91,570,681	\$ 91,570,681	\$ 0	\$(3,806,456)
Intergovernmental Revenue	\$ 63,402,035	\$ 35,186,643	\$ 112,460,844	\$ 77,274,201	\$ 49,058,809
Charges For Services	\$ 17,031,351	\$ 16,493,914	\$ 16,493,914	\$ 0	\$(537,437)
Judgment, Fines & Forfeits	\$ 1,391,154	\$ 1,228,531	\$ 1,228,531	\$ 0	\$(162,623)
Miscellaneous Revenues	\$ 4,440,376	\$ 4,930,126	\$ 4,930,126	\$ 0	\$ 489,750
Less 5% Statutory Reduction	\$(12,107,101)	\$(10,480,587)	\$(10,480,587)	\$ 0	\$ 1,626,514
Subtotal:	\$ 285,688,436	\$ 228,105,865	\$ 305,380,066	\$ 77,274,201	\$ 19,691,630
Transfers In	\$ 30,627,538	\$ 40,506,365	\$ 40,506,365	\$ 0	\$ 9,878,827
Other Sources	\$ 1,945,804	\$ 1,561,392	\$ 1,561,392	\$ 0	\$(384,412)
Fund Balance	\$ 219,551,359	\$ 172,107,104	\$ 241,623,728	\$ 69,516,624	\$ 22,072,369
REVENUES TOTAL:	\$ 537,813,137	\$ 442,280,726	\$ 589,071,551	\$ 146,790,825	\$ 51,258,414
EXPENDITURES:					
Personal Services	\$ 70,624,931	\$ 70,101,583	\$ 70,101,583	\$ 0	\$(523,348)
Operating Expenses	\$ 139,465,990	\$ 134,442,802	\$ 188,378,083	\$ 53,935,281	\$ 48,912,093
Capital Outlay	\$ 115,362,972	\$ 18,288,246	\$ 97,567,890	\$ 79,279,644	\$(17,795,082)
Debt Service	\$ 4,953,797	\$ 5,071,506	\$ 5,071,506	\$ 0	\$ 117,709
Grants and Aids	\$ 612,472	\$ 1,054,136	\$ 14,461,887	\$ 13,407,751	\$ 13,849,415
Subtotal:	\$ 331,020,162	\$ 228,958,273	\$ 375,580,949	\$ 146,622,676	\$ 44,560,787
Transfers Out	\$ 32,393,196	\$ 36,567,404	\$ 36,765,115	\$ 197,711	\$ 4,371,919
Reserves - Operating	\$ 43,838,438	\$ 47,459,375	\$ 47,803,976	\$ 344,601	\$ 3,965,538
Reserves - Debt	\$ 2,221,852	\$ 3,899,422	\$ 3,899,422	\$ 0	\$ 1,677,570
Reserves - Capital	\$ 88,789,375	\$ 96,536,709	\$ 96,536,709	\$ 0	\$ 7,747,334
Reserves - Assigned	\$ 88,000	\$ 344,601	\$ 0	\$(344,601)	\$(88,000)
Reserves - Restricted	\$ 10,467,801	\$ 11,407,519	\$ 11,407,519	\$ 0	\$ 939,718
Reserves - Stability	\$ 28,994,313	\$ 17,107,423	\$ 17,077,861	\$(29,562)	\$(11,916,452)
EXPENDITURES TOTAL:	\$ 537,813,137	\$ 442,280,726	\$ 589,071,551	\$ 146,790,825	\$ 51,258,414

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY21 Tentative - FY21 Recommended)

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Fund Balance	\$ 7,736,154	\$ 7,394,403	\$ 7,394,403	\$ 0	\$(341,751)
REVENUES TOTAL:	\$ 7,736,154	\$ 7,394,403	\$ 7,394,403	\$ 0	\$(341,751)
EXPENDITURES:					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 7,393,105	\$ 7,051,354	\$ 7,051,354	\$ 0	\$(341,751)
EXPENDITURES TOTAL:	\$ 7,736,154	\$ 7,394,403	\$ 7,394,403	\$ 0	\$(341,751)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 102 – TRANSPORTATION TRUST FUND

REVENUES

- ✓ Fund Balance increased \$174,864 primarily to account for funding that will be carried from the prior Fiscal year to continue/complete projects.

EXPENDITURES

- ✓ The budget for Capital Outlay reflects the following projects:
 - Laminator Sign Shop - \$28,000
 - Silk Screen System - \$40,000
 - Traffic Engineering - Freightliner Van - \$71,864
 - Pickup Truck (Thermo Crew) - \$35,000

102-TRANSPORTATION TRUST FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Other Taxes	\$ 9,249,298	\$ 7,984,675	\$ 7,984,675	\$ 0	\$(1,264,623)
Permits, Fees & Special Assessments	\$ 313,959	\$ 242,790	\$ 242,790	\$ 0	\$(71,169)
Intergovernmental Revenue	\$ 2,094,297	\$ 1,965,415	\$ 1,965,415	\$ 0	\$(128,882)
Charges For Services	\$ 194,003	\$ 558,026	\$ 558,026	\$ 0	\$ 364,023
Miscellaneous Revenues	\$ 39,920	\$ 83,971	\$ 83,971	\$ 0	\$ 44,051
Less 5% Statutory Reduction	\$(594,573)	\$(541,745)	\$(541,745)	\$ 0	\$ 52,828
Subtotal:	\$ 11,296,904	\$ 10,293,132	\$ 10,293,132	\$ 0	\$(1,003,772)
Transfers In	\$ 12,638,646	\$ 18,246,589	\$ 18,246,589	\$ 0	\$ 5,607,943
Other Sources	\$ 158,836	\$ 35,000	\$ 35,000	\$ 0	\$(123,836)
Fund Balance	\$ 2,886,071	\$ 994,787	\$ 1,169,651	\$ 174,864	\$(1,716,420)
REVENUES TOTAL:	\$ 26,980,457	\$ 29,569,508	\$ 29,744,372	\$ 174,864	\$ 2,763,915
EXPENDITURES:					
Personal Services	\$ 11,736,641	\$ 11,949,406	\$ 11,949,406	\$ 0	\$ 212,765
Operating Expenses	\$ 10,636,653	\$ 12,450,664	\$ 12,450,664	\$ 0	\$ 1,814,011
Capital Outlay	\$ 640,899	\$ 279,500	\$ 454,364	\$ 174,864	\$(186,535)
Debt Service	\$ 1,395,821	\$ 1,411,033	\$ 1,411,033	\$ 0	\$ 15,212
Subtotal:	\$ 24,410,014	\$ 26,090,603	\$ 26,265,467	\$ 174,864	\$ 1,855,453
Transfers Out	\$ 2,570,443	\$ 2,087,988	\$ 2,087,988	\$ 0	\$(482,455)
Reserves - Debt	\$ 0	\$ 1,390,917	\$ 1,390,917	\$ 0	\$ 1,390,917
EXPENDITURES TOTAL:	\$ 26,980,457	\$ 29,569,508	\$ 29,744,372	\$ 174,864	\$ 2,763,915

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 74,526	\$ 74,526	\$ 74,526	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(3,726)</u>	<u>\$(3,726)</u>	<u>\$(3,726)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 70,800	\$ 70,800	\$ 70,800	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 7,140</u>	<u>\$ 7,140</u>	<u>\$ 0</u>	<u>\$ 7,140</u>
REVENUES TOTAL:	<u>\$ 70,800</u>	<u>\$ 77,940</u>	<u>\$ 77,940</u>	<u>\$ 0</u>	<u>\$ 7,140</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 70,800</u>	<u>\$ 77,940</u>	<u>\$ 77,940</u>	<u>\$ 0</u>	<u>\$ 7,140</u>
EXPENDITURES TOTAL:	<u>\$ 70,800</u>	<u>\$ 77,940</u>	<u>\$ 77,940</u>	<u>\$ 0</u>	<u>\$ 7,140</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 104 – TOURIST DEVELOPMENT TAX FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$2,016,122 to account for ongoing funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects ongoing funding for the following projects implemented in FY20:
 - Kissimmee St. Cloud Connector Trail - \$531,413
 - Fortune Lakeshore Multi-Use Trail - \$57,056
 - Lake Cypress Parking - \$100,000
 - Lake Toho Pond Loop Trail - \$700,000
 - OHP Arena & Event Exhaust Fan Upgrades - \$300,000
 - Denn John Retail Center - \$149,925
 - Exhibition Hall Sound System - \$45,154
 - Trailers - \$31,319
 - OHP - Surveillance System/Metal Detectors - \$101,255
- ✓ Additional adjustments have been made based on refinement of estimates for Tax Collector Fees and TDC Audit and Enforcement as well as Reserves.

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Other Taxes	\$ 42,155,310	\$ 23,887,649	\$ 23,887,649	\$ 0	\$(18,267,661)
Charges For Services	\$ 2,085,128	\$ 1,888,115	\$ 1,888,115	\$ 0	\$(197,013)
Miscellaneous Revenues	\$ 320,000	\$ 296,980	\$ 296,980	\$ 0	\$(23,020)
Less 5% Statutory Reduction	\$(2,228,022)	\$(1,303,637)	\$(1,303,637)	\$ 0	\$ 924,385
Subtotal:	\$ 42,332,416	\$ 24,769,107	\$ 24,769,107	\$ 0	\$(17,563,309)
Other Sources	\$ 148,273	\$ 200,273	\$ 200,273	\$ 0	\$ 52,000
Fund Balance	\$ 38,327,843	\$ 23,866,675	\$ 25,882,797	\$ 2,016,122	\$(12,445,046)
REVENUES TOTAL:	\$ 80,808,532	\$ 48,836,055	\$ 50,852,177	\$ 2,016,122	\$(29,956,355)
<u>EXPENDITURES:</u>					
Personal Services	\$ 2,000,491	\$ 1,888,590	\$ 1,888,590	\$ 0	\$(111,901)
Operating Expenses	\$ 26,229,675	\$ 23,591,044	\$ 23,592,836	\$ 1,792	\$(2,636,839)
Capital Outlay	\$ 19,236,907	\$ 4,625,351	\$ 6,641,473	\$ 2,016,122	\$(12,595,434)
Grants and Aids	\$ 1,000	\$ 166,667	\$ 166,667	\$ 0	\$ 165,667
Subtotal:	\$ 47,468,073	\$ 30,271,652	\$ 32,289,566	\$ 2,017,914	\$(15,178,507)
Transfers Out	\$ 8,129,817	\$ 5,436,956	\$ 5,454,872	\$ 17,916	\$(2,674,945)
Reserves - Operating	\$ 11,698,749	\$ 11,496,032	\$ 11,840,633	\$ 344,601	\$ 141,884
Reserves - Capital	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$(2,000,000)
Reserves - Assigned	\$ 0	\$ 344,601	\$ 0	\$(344,601)	\$ 0
Reserves - Stability	\$ 11,511,893	\$ 1,286,814	\$ 1,267,106	\$(19,708)	\$(10,244,787)
EXPENDITURES TOTAL:	\$ 80,808,532	\$ 48,836,055	\$ 50,852,177	\$ 2,016,122	\$(29,956,355)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX FUND

REVENUES

- ✓ No changes

EXPENDITURES

- ✓ Additional adjustments have been made based on refinement of estimates for Tax Collector Fees and TDC Audit and Enforcement

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Other Taxes	\$ 10,538,827	\$ 5,971,912	\$ 5,971,912	\$ 0	\$(4,566,915)
Miscellaneous Revenues	\$ 194,887	\$ 119,873	\$ 119,873	\$ 0	\$(75,014)
<u>Less 5% Statutory Reduction</u>	<u>\$(536,686)</u>	<u>\$(304,589)</u>	<u>\$(304,589)</u>	<u>\$ 0</u>	<u>\$ 232,097</u>
Subtotal:	\$ 10,197,028	\$ 5,787,196	\$ 5,787,196	\$ 0	\$(4,409,832)
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 11,048,999</u>	<u>\$ 9,573,460</u>	<u>\$ 9,573,460</u>	<u>\$ 0</u>	<u>\$(1,475,539)</u>
REVENUES TOTAL:	<u>\$ 21,293,176</u>	<u>\$ 15,407,805</u>	<u>\$ 15,407,805</u>	<u>\$ 0</u>	<u>\$(5,885,371)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 6,953,731</u>	<u>\$ 2,561,503</u>	<u>\$ 2,561,951</u>	<u>\$ 448</u>	<u>\$(4,391,780)</u>
Subtotal:	\$ 6,953,731	\$ 2,561,503	\$ 2,561,951	\$ 448	\$(4,391,780)
Transfers Out	\$ 4,040,562	\$ 3,692,147	\$ 3,696,626	\$ 4,479	\$(343,936)
Reserves - Operating	\$ 5,362,935	\$ 4,444,809	\$ 4,444,809	\$ 0	\$(918,126)
<u>Reserves - Stability</u>	<u>\$ 4,935,948</u>	<u>\$ 4,709,346</u>	<u>\$ 4,704,419</u>	<u>\$(4,927)</u>	<u>\$(231,529)</u>
EXPENDITURES TOTAL:	<u>\$ 21,293,176</u>	<u>\$ 15,407,805</u>	<u>\$ 15,407,805</u>	<u>\$ 0</u>	<u>\$(5,885,371)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX FUND

REVENUES

- ✓ No changes

EXPENDITURES

- ✓ Additional adjustments have been made based on refinement of estimates for Tax Collector Fees and TDC Audit and Enforcement

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Other Taxes	\$ 10,538,827	\$ 5,971,912	\$ 5,971,912	\$ 0	\$(4,566,915)
Miscellaneous Revenues	\$ 65,828	\$ 64,170	\$ 64,170	\$ 0	\$(1,658)
Less 5% Statutory Reduction	\$(530,233)	\$(301,804)	\$(301,804)	\$ 0	\$ 228,429
Subtotal:	\$ 10,074,422	\$ 5,734,278	\$ 5,734,278	\$ 0	\$(4,340,144)
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 7,201,012	\$ 5,816,527	\$ 5,816,527	\$ 0	\$(1,384,485)
REVENUES TOTAL:	\$ 17,322,583	\$ 11,597,954	\$ 11,597,954	\$ 0	\$(5,724,629)
EXPENDITURES:					
Operating Expenses	\$ 10,158,082	\$ 6,605,546	\$ 6,605,994	\$ 448	\$(3,552,088)
Subtotal:	\$ 10,158,082	\$ 6,605,546	\$ 6,605,994	\$ 448	\$(3,552,088)
Transfers Out	\$ 219,761	\$ 251,740	\$ 256,219	\$ 4,479	\$ 36,458
Reserves - Operating	\$ 1,888,945	\$ 3,479,386	\$ 3,479,386	\$ 0	\$ 1,590,441
Reserves - Stability	\$ 5,055,795	\$ 1,261,282	\$ 1,256,355	\$(4,927)	\$(3,799,440)
EXPENDITURES TOTAL:	\$ 17,322,583	\$ 11,597,954	\$ 11,597,954	\$ 0	\$(5,724,629)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

107-LIBRARY DISTRICT FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 8,573,835	\$ 9,470,631	\$ 9,470,631	\$ 0	\$ 896,796
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 162,424	\$ 124,417	\$ 124,417	\$ 0	\$(38,007)
Charges For Services	\$ 72,959	\$ 57,207	\$ 57,207	\$ 0	\$(15,752)
Judgment, Fines & Forfeits	\$ 35,000	\$ 35,000	\$ 35,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 202,407	\$ 197,407	\$ 197,407	\$ 0	\$(5,000)
Less 5% Statutory Reduction	\$(443,960)	\$(487,930)	\$(487,930)	\$ 0	\$(43,970)
Subtotal:	\$ 8,604,665	\$ 9,398,732	\$ 9,398,732	\$ 0	\$ 794,067
Fund Balance	\$ 2,678,801	\$ 3,592,829	\$ 3,592,829	\$ 0	\$ 914,028
REVENUES TOTAL:	\$ 11,283,466	\$ 12,991,561	\$ 12,991,561	\$ 0	\$ 1,708,095
<u>EXPENDITURES:</u>					
Personal Services	\$ 60,868	\$ 61,717	\$ 61,717	\$ 0	\$ 849
Operating Expenses	\$ 6,256,808	\$ 6,539,985	\$ 6,539,985	\$ 0	\$ 283,177
Capital Outlay	\$ 279,327	\$ 250,654	\$ 250,654	\$ 0	\$(28,673)
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
Subtotal:	\$ 7,154,795	\$ 7,410,148	\$ 7,410,148	\$ 0	\$ 255,353
Transfers Out	\$ 971,215	\$ 477,354	\$ 477,354	\$ 0	\$(493,861)
Reserves - Operating	\$ 1,590,242	\$ 1,179,843	\$ 1,179,843	\$ 0	\$(410,399)
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 1,288,318	\$ 3,645,320	\$ 3,645,320	\$ 0	\$ 2,357,002
EXPENDITURES TOTAL:	\$ 11,283,466	\$ 12,991,561	\$ 12,991,561	\$ 0	\$ 1,708,095

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$ 5,609	\$ 8,264	\$ 8,264	\$ 0	\$ 2,655
<u>Less 5% Statutory Reduction</u>	<u>\$(280)</u>	<u>\$(413)</u>	<u>\$(413)</u>	<u>\$ 0</u>	<u>\$(133)</u>
Subtotal:	\$ 5,329	\$ 7,851	\$ 7,851	\$ 0	\$ 2,522
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 775,299</u>	<u>\$ 636,187</u>	<u>\$ 636,187</u>	<u>\$ 0</u>	<u>\$(139,112)</u>
REVENUES TOTAL:	<u>\$ 808,295</u>	<u>\$ 671,705</u>	<u>\$ 671,705</u>	<u>\$ 0</u>	<u>\$(136,590)</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 808,295</u>	<u>\$ 671,705</u>	<u>\$ 671,705</u>	<u>\$ 0</u>	<u>\$(136,590)</u>
EXPENDITURES TOTAL:	<u>\$ 808,295</u>	<u>\$ 671,705</u>	<u>\$ 671,705</u>	<u>\$ 0</u>	<u>\$(136,590)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 111 – SHIP STATE HOUSING INITIATIVE PROGRAM

REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$1,194,921 to re-establish SHIP CARES Act Funding
- ✓ Fund Balance reflects an increase of \$444,905 due to revised estimates

EXPENDITURES

- ✓ The budget for Operating Expenses and Capital Outlay increased \$1,635,826 and \$4,000 respectively to reflect CARES Act Funds and to allocate the additional Fund Balance

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 461,358	\$ 0	\$ 1,194,921	\$ 1,194,921	\$ 733,563
Charges For Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(23,368)	\$(300)	\$(300)	\$ 0	\$ 23,068
Subtotal:	\$ 443,990	\$ 5,700	\$ 1,200,621	\$ 1,194,921	\$ 756,631
Fund Balance	\$ 1,690,700	\$ 500,876	\$ 945,781	\$ 444,905	\$(744,919)
REVENUES TOTAL:	\$ 2,134,690	\$ 506,576	\$ 2,146,402	\$ 1,639,826	\$ 11,712
<u>EXPENDITURES:</u>					
Personal Services	\$ 93,457	\$ 103,159	\$ 103,159	\$ 0	\$ 9,702
Operating Expenses	\$ 2,041,233	\$ 403,417	\$ 2,039,243	\$ 1,635,826	\$(1,990)
Capital Outlay	\$ 0	\$ 0	\$ 4,000	\$ 4,000	\$ 4,000
Subtotal:	\$ 2,134,690	\$ 506,576	\$ 2,146,402	\$ 1,639,826	\$ 11,712
EXPENDITURES TOTAL:	\$ 2,134,690	\$ 506,576	\$ 2,146,402	\$ 1,639,826	\$ 11,712

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 1,405,939	\$ 1,494,073	\$ 1,494,073	\$ 0	\$ 88,134
Charges For Services	\$ 56,089	\$ 83,809	\$ 83,809	\$ 0	\$ 27,720
Miscellaneous Revenues	\$ 13,084	\$ 19,109	\$ 19,109	\$ 0	\$ 6,025
<u>Less 5% Statutory Reduction</u>	<u>\$(73,756)</u>	<u>\$(79,850)</u>	<u>\$(79,850)</u>	<u>\$ 0</u>	<u>\$(6,094)</u>
Subtotal:	\$ 1,401,356	\$ 1,517,141	\$ 1,517,141	\$ 0	\$ 115,785
<u>Fund Balance</u>	<u>\$ 1,567,677</u>	<u>\$ 2,600,311</u>	<u>\$ 2,600,311</u>	<u>\$ 0</u>	<u>\$ 1,032,634</u>
REVENUES TOTAL:	<u>\$ 2,969,033</u>	<u>\$ 4,117,452</u>	<u>\$ 4,117,452</u>	<u>\$ 0</u>	<u>\$ 1,148,419</u>
<u>EXPENDITURES:</u>					
Transfers Out	\$ 1,574,066	\$ 2,159,327	\$ 2,159,327	\$ 0	\$ 585,261
Reserves - Operating	\$ 419,193	\$ 275,520	\$ 275,520	\$ 0	\$(143,673)
<u>Reserves - Capital</u>	<u>\$ 975,774</u>	<u>\$ 1,682,605</u>	<u>\$ 1,682,605</u>	<u>\$ 0</u>	<u>\$ 706,831</u>
EXPENDITURES TOTAL:	<u>\$ 2,969,033</u>	<u>\$ 4,117,452</u>	<u>\$ 4,117,452</u>	<u>\$ 0</u>	<u>\$ 1,148,419</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 113 – BUENAVENTURA LAKES MSBU

REVENUES

- ✓ Fund Balance reflects an increase of \$32,970 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - Boggy Creek Stormwater - \$32,970

113-BUENAVENTURA LAKES MSBU SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Fund Balance	\$ 40,796	\$ 0	\$ 32,970	\$ 32,970	\$(7,826)
REVENUES TOTAL:	\$ 40,796	\$ 0	\$ 32,970	\$ 32,970	\$(7,826)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 40,796	\$ 0	\$ 32,970	\$ 32,970	\$(7,826)
Subtotal:	\$ 40,796	\$ 0	\$ 32,970	\$ 32,970	\$(7,826)
EXPENDITURES TOTAL:	\$ 40,796	\$ 0	\$ 32,970	\$ 32,970	\$(7,826)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 115 – COURT FACILITIES FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$528,530 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Court Facility Wayfinding - \$100,662
 - Adm. Bldg. 3rd Floor Reconfiguration - \$41,668
 - Prose Service Window Expansion - \$25,000
 - Courthouse Improvement - \$361,200

115-COURT FACILITIES FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 1,697,188	\$ 917,200	\$ 917,200	\$ 0	\$(779,988)
Miscellaneous Revenues	\$ 123,405	\$ 85,527	\$ 85,527	\$ 0	\$(37,878)
Less 5% Statutory Reduction	\$(91,030)	\$(50,136)	\$(50,136)	\$ 0	\$ 40,894
Subtotal:	\$ 1,729,563	\$ 952,591	\$ 952,591	\$ 0	\$(776,972)
Fund Balance	\$ 11,969,255	\$ 10,976,321	\$ 11,504,851	\$ 528,530	\$(464,404)
REVENUES TOTAL:	\$ 13,698,818	\$ 11,928,912	\$ 12,457,442	\$ 528,530	\$(1,241,376)
EXPENDITURES:					
Operating Expenses	\$ 65,200	\$ 378,700	\$ 378,700	\$ 0	\$ 313,500
Capital Outlay	\$ 650,785	\$ 195,000	\$ 723,530	\$ 528,530	\$ 72,745
Subtotal:	\$ 715,985	\$ 573,700	\$ 1,102,230	\$ 528,530	\$ 386,245
Transfers Out	\$ 646,928	\$ 606,605	\$ 606,605	\$ 0	\$(40,323)
Reserves - Operating	\$ 18,120	\$ 18,120	\$ 18,120	\$ 0	\$ 0
Reserves - Capital	\$ 12,317,785	\$ 10,730,487	\$ 10,730,487	\$ 0	\$(1,587,298)
EXPENDITURES TOTAL:	\$ 13,698,818	\$ 11,928,912	\$ 12,457,442	\$ 528,530	\$(1,241,376)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
<u>Intergovernmental Revenue</u>	\$ 378,104	\$ 324,471	\$ 324,471	\$ 0	\$(53,633)
Subtotal:	\$ 378,104	\$ 324,471	\$ 324,471	\$ 0	\$(53,633)
<u>Fund Balance</u>	\$ 6,123	\$ 33,226	\$ 33,226	\$ 0	\$ 27,103
REVENUES TOTAL:	\$ 384,227	\$ 357,697	\$ 357,697	\$ 0	\$(26,530)
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	\$ 384,227	\$ 357,697	\$ 357,697	\$ 0	\$(26,530)
Subtotal:	\$ 384,227	\$ 357,697	\$ 357,697	\$ 0	\$(26,530)
EXPENDITURES TOTAL:	\$ 384,227	\$ 357,697	\$ 357,697	\$ 0	\$(26,530)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
<u>Intergovernmental Revenue</u>	\$ 230,083	\$ 0	\$ 0	\$ 0	\$(230,083)
Subtotal:	\$ 230,083	\$ 0	\$ 0	\$ 0	\$(230,083)
<u>Fund Balance</u>	\$ 193,626	\$ 0	\$ 0	\$ 0	\$(193,626)
REVENUES TOTAL:	\$ 423,709	\$ 0	\$ 0	\$ 0	\$(423,709)
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	\$ 423,709	\$ 0	\$ 0	\$ 0	\$(423,709)
Subtotal:	\$ 423,709	\$ 0	\$ 0	\$ 0	\$(423,709)
EXPENDITURES TOTAL:	\$ 423,709	\$ 0	\$ 0	\$ 0	\$(423,709)

*This Fund is being included for historical purposes only.

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$40,814 to account for funding that will be carried from the prior Fiscal year to continue/complete capital projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Cherokee Point - \$9,233
 - Twin Oaks Conservation Area - \$31,581

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,863,380	\$ 2,059,630	\$ 2,059,630	\$ 0	\$ 196,250
Miscellaneous Revenues	\$ 120,606	\$ 155,618	\$ 155,618	\$ 0	\$ 35,012
Less 5% Statutory Reduction	\$(99,199)	\$(110,762)	\$(110,762)	\$ 0	\$(11,563)
Subtotal:	\$ 1,884,787	\$ 2,104,486	\$ 2,104,486	\$ 0	\$ 219,699
Other Sources	\$ 20,730	\$ 0	\$ 0	\$ 0	\$(20,730)
Fund Balance	\$ 2,258,207	\$ 3,303,540	\$ 3,344,354	\$ 40,814	\$ 1,086,147
REVENUES TOTAL:	\$ 4,163,724	\$ 5,408,026	\$ 5,448,840	\$ 40,814	\$ 1,285,116
EXPENDITURES:					
Personal Services	\$ 328,207	\$ 342,100	\$ 342,100	\$ 0	\$ 13,893
Operating Expenses	\$ 669,748	\$ 713,416	\$ 713,416	\$ 0	\$ 43,668
Capital Outlay	\$ 244,259	\$ 300,000	\$ 340,814	\$ 40,814	\$ 96,555
Debt Service	\$ 0	\$ 3,888	\$ 3,888	\$ 0	\$ 3,888
Subtotal:	\$ 1,242,214	\$ 1,359,404	\$ 1,400,218	\$ 40,814	\$ 158,004
Transfers Out	\$ 152,250	\$ 165,681	\$ 165,681	\$ 0	\$ 13,431
Reserves - Operating	\$ 301,000	\$ 455,302	\$ 455,302	\$ 0	\$ 154,302
Reserves - Debt	\$ 0	\$ 1,944	\$ 1,944	\$ 0	\$ 1,944
Reserves - Restricted	\$ 2,468,260	\$ 3,425,695	\$ 3,425,695	\$ 0	\$ 957,435
EXPENDITURES TOTAL:	\$ 4,163,724	\$ 5,408,026	\$ 5,448,840	\$ 40,814	\$ 1,285,116

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

128-SUBDIVISION POND MSBU SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 753,731	\$ 911,047	\$ 911,047	\$ 0	\$ 157,316
<u>Less 5% Statutory Reduction</u>	<u>\$(37,687)</u>	<u>\$(45,557)</u>	<u>\$(45,557)</u>	<u>\$ 0</u>	<u>\$(7,870)</u>
Subtotal:	\$ 716,044	\$ 865,490	\$ 865,490	\$ 0	\$ 149,446
<u>Fund Balance</u>	<u>\$ 393,050</u>	<u>\$ 489,303</u>	<u>\$ 489,303</u>	<u>\$ 0</u>	<u>\$ 96,253</u>
REVENUES TOTAL:	<u>\$ 1,109,094</u>	<u>\$ 1,354,793</u>	<u>\$ 1,354,793</u>	<u>\$ 0</u>	<u>\$ 245,699</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 920,100</u>	<u>\$ 986,380</u>	<u>\$ 986,380</u>	<u>\$ 0</u>	<u>\$ 66,280</u>
Subtotal:	\$ 920,100	\$ 986,380	\$ 986,380	\$ 0	\$ 66,280
<u>Transfers Out</u>	<u>\$ 188,994</u>	<u>\$ 368,413</u>	<u>\$ 368,413</u>	<u>\$ 0</u>	<u>\$ 179,419</u>
EXPENDITURES TOTAL:	<u>\$ 1,109,094</u>	<u>\$ 1,354,793</u>	<u>\$ 1,354,793</u>	<u>\$ 0</u>	<u>\$ 245,699</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

129-STREET LIGHTING MSBU SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 319,855	\$ 260,846	\$ 260,846	\$ 0	\$(59,009)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,992)</u>	<u>\$(13,041)</u>	<u>\$(13,041)</u>	<u>\$ 0</u>	<u>\$ 2,951</u>
Subtotal:	\$ 303,863	\$ 247,805	\$ 247,805	\$ 0	\$(56,058)
<u>Fund Balance</u>	<u>\$ 137,671</u>	<u>\$ 217,311</u>	<u>\$ 217,311</u>	<u>\$ 0</u>	<u>\$ 79,640</u>
REVENUES TOTAL:	<u>\$ 441,534</u>	<u>\$ 465,116</u>	<u>\$ 465,116</u>	<u>\$ 0</u>	<u>\$ 23,582</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 412,296</u>	<u>\$ 407,157</u>	<u>\$ 407,157</u>	<u>\$ 0</u>	<u>\$(5,139)</u>
Subtotal:	\$ 412,296	\$ 407,157	\$ 407,157	\$ 0	\$(5,139)
<u>Transfers Out</u>	<u>\$ 29,238</u>	<u>\$ 57,959</u>	<u>\$ 57,959</u>	<u>\$ 0</u>	<u>\$ 28,721</u>
EXPENDITURES TOTAL:	<u>\$ 441,534</u>	<u>\$ 465,116</u>	<u>\$ 465,116</u>	<u>\$ 0</u>	<u>\$ 23,582</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 1,007,047	\$ 926,641	\$ 926,641	\$ 0	\$(80,406)
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(50,577)	\$(46,557)	\$(46,557)	\$ 0	\$ 4,020
Subtotal:	\$ 960,970	\$ 884,584	\$ 884,584	\$ 0	\$(76,386)
Transfers In	\$ 219,334	\$ 104,937	\$ 104,937	\$ 0	\$(114,397)
Fund Balance	\$ 234,290	\$ 433,427	\$ 433,427	\$ 0	\$ 199,137
REVENUES TOTAL:	\$ 1,414,594	\$ 1,422,948	\$ 1,422,948	\$ 0	\$ 8,354
EXPENDITURES:					
Personal Services	\$ 520,141	\$ 518,422	\$ 518,422	\$ 0	\$(1,719)
Operating Expenses	\$ 591,375	\$ 653,442	\$ 653,442	\$ 0	\$ 62,067
Capital Outlay	\$ 218,100	\$ 171,000	\$ 171,000	\$ 0	\$(47,100)
Subtotal:	\$ 1,329,616	\$ 1,342,864	\$ 1,342,864	\$ 0	\$ 13,248
Transfers Out	\$ 62,436	\$ 80,084	\$ 80,084	\$ 0	\$ 17,648
Reserves - Operating	\$ 22,542	\$ 0	\$ 0	\$ 0	\$(22,542)
EXPENDITURES TOTAL:	\$ 1,414,594	\$ 1,422,948	\$ 1,422,948	\$ 0	\$ 8,354

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

134-COUNTYWIDE FIRE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Current Ad Valorem Taxes	\$ 23,150,146	\$ 25,606,162	\$ 25,606,162	\$ 0	\$ 2,456,016
PY Delinquent Ad Valorem Tax	\$ 4,000	\$ 4,500	\$ 4,500	\$ 0	\$ 500
Permits, Fees & Special Assessments	\$ 40,245,490	\$ 41,428,207	\$ 41,428,207	\$ 0	\$ 1,182,717
Intergovernmental Revenue	\$ 99,900	\$ 0	\$ 0	\$ 0	\$(99,900)
Charges For Services	\$ 10,648,909	\$ 10,978,561	\$ 10,978,561	\$ 0	\$ 329,652
Miscellaneous Revenues	\$ 1,613,196	\$ 1,898,141	\$ 1,898,141	\$ 0	\$ 284,945
Less 5% Statutory Reduction	\$(3,788,083)	\$(3,995,779)	\$(3,995,779)	\$ 0	\$(207,696)
Subtotal:	\$ 71,973,558	\$ 75,919,792	\$ 75,919,792	\$ 0	\$ 3,946,234
Transfers In	\$ 4,171,447	\$ 4,786,055	\$ 4,786,055	\$ 0	\$ 614,608
Fund Balance	\$ 21,589,506	\$ 26,831,356	\$ 26,831,356	\$ 0	\$ 5,241,850
REVENUES TOTAL:	\$ 97,734,511	\$ 107,537,203	\$ 107,537,203	\$ 0	\$ 9,802,692
EXPENDITURES:					
Personal Services	\$ 45,923,594	\$ 45,824,588	\$ 45,824,588	\$ 0	\$(99,006)
Operating Expenses	\$ 14,847,914	\$ 15,983,115	\$ 15,983,115	\$ 0	\$ 1,135,201
Capital Outlay	\$ 568,778	\$ 177,585	\$ 177,585	\$ 0	\$(391,193)
Debt Service	\$ 2,549,069	\$ 2,552,448	\$ 2,552,448	\$ 0	\$ 3,379
Subtotal:	\$ 63,889,355	\$ 64,537,736	\$ 64,537,736	\$ 0	\$ 648,381
Transfers Out	\$ 11,794,437	\$ 18,730,689	\$ 18,730,689	\$ 0	\$ 6,936,252
Reserves - Operating	\$ 17,197,249	\$ 19,403,777	\$ 19,403,777	\$ 0	\$ 2,206,528
Reserves - Debt	\$ 1,942,956	\$ 1,954,492	\$ 1,954,492	\$ 0	\$ 11,536
Reserves - Capital	\$ 2,910,514	\$ 2,910,509	\$ 2,910,509	\$ 0	\$(5)
EXPENDITURES TOTAL:	\$ 97,734,511	\$ 107,537,203	\$ 107,537,203	\$ 0	\$ 9,802,692

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

137-HOME FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 1,037,320	\$ 1,414,544	\$ 1,414,544	\$ 0	\$ 377,224
Subtotal:	\$ 1,037,320	\$ 1,414,544	\$ 1,414,544	\$ 0	\$ 377,224
<u>Fund Balance</u>	\$ 244,187	\$ 236,877	\$ 236,877	\$ 0	\$(7,310)
REVENUES TOTAL:	\$ 1,281,507	\$ 1,651,421	\$ 1,651,421	\$ 0	\$ 369,914
EXPENDITURES:					
Personal Services	\$ 98,178	\$ 101,237	\$ 101,237	\$ 0	\$ 3,059
Operating Expenses	\$ 810,095	\$ 860,953	\$ 860,953	\$ 0	\$ 50,858
<u>Grants and Aids</u>	\$ 373,234	\$ 689,231	\$ 689,231	\$ 0	\$ 315,997
Subtotal:	\$ 1,281,507	\$ 1,651,421	\$ 1,651,421	\$ 0	\$ 369,914
EXPENDITURES TOTAL:	\$ 1,281,507	\$ 1,651,421	\$ 1,651,421	\$ 0	\$ 369,914

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 57,464	\$ 65,961	\$ 65,961	\$ 0	\$ 8,497
Miscellaneous Revenues	\$ 150	\$ 136	\$ 136	\$ 0	\$(14)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,881)</u>	<u>\$(3,305)</u>	<u>\$(3,305)</u>	<u>\$ 0</u>	<u>\$(424)</u>
Subtotal:	\$ 54,733	\$ 62,792	\$ 62,792	\$ 0	\$ 8,059
<u>Fund Balance</u>	<u>\$ 7,194</u>	<u>\$ 7,002</u>	<u>\$ 7,002</u>	<u>\$ 0</u>	<u>\$(192)</u>
REVENUES TOTAL:	<u>\$ 61,927</u>	<u>\$ 69,794</u>	<u>\$ 69,794</u>	<u>\$ 0</u>	<u>\$ 7,867</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 61,927</u>	<u>\$ 69,794</u>	<u>\$ 69,794</u>	<u>\$ 0</u>	<u>\$ 7,867</u>
EXPENDITURES TOTAL:	<u>\$ 61,927</u>	<u>\$ 69,794</u>	<u>\$ 69,794</u>	<u>\$ 0</u>	<u>\$ 7,867</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 141 – BOATING IMPROVEMENT FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$486,566 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Lake Marian Boat Ramp - \$153,072
 - Lake Gentry Boat Ramp Renovation - \$333,494

141-BOATING IMPROVEMENT FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 105,053	\$ 90,666	\$ 90,666	\$ 0	\$(14,387)
Miscellaneous Revenues	\$ 18,466	\$ 18,092	\$ 18,092	\$ 0	\$(374)
<u>Less 5% Statutory Reduction</u>	<u>\$(6,176)</u>	<u>\$(5,438)</u>	<u>\$(5,438)</u>	<u>\$ 0</u>	<u>\$ 738</u>
Subtotal:	\$ 117,343	\$ 103,320	\$ 103,320	\$ 0	\$(14,023)
<u>Fund Balance</u>	<u>\$ 662,402</u>	<u>\$ 167,960</u>	<u>\$ 654,526</u>	<u>\$ 486,566</u>	<u>\$(7,876)</u>
REVENUES TOTAL:	<u>\$ 779,745</u>	<u>\$ 271,280</u>	<u>\$ 757,846</u>	<u>\$ 486,566</u>	<u>\$(21,899)</u>
<u>EXPENDITURES:</u>					
<u>Capital Outlay</u>	<u>\$ 602,449</u>	<u>\$ 0</u>	<u>\$ 486,566</u>	<u>\$ 486,566</u>	<u>\$(115,883)</u>
Subtotal:	\$ 602,449	\$ 0	\$ 486,566	\$ 486,566	\$(115,883)
Transfers Out	\$ 5,904	\$ 8,158	\$ 8,158	\$ 0	\$ 2,254
Reserves - Operating	\$ 0	\$ 54,256	\$ 54,256	\$ 0	\$ 54,256
<u>Reserves - Capital</u>	<u>\$ 171,392</u>	<u>\$ 208,866</u>	<u>\$ 208,866</u>	<u>\$ 0</u>	<u>\$ 37,474</u>
EXPENDITURES TOTAL:	<u>\$ 779,745</u>	<u>\$ 271,280</u>	<u>\$ 757,846</u>	<u>\$ 486,566</u>	<u>\$(21,899)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 142 – MOBILITY FEE EAST DISTRICT ZONE

REVENUES

- ✓ Fund Balance reflects an increase of \$16,494,275 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Boggy Creek Road Improvement Simpson/Narcoossee - \$1,679,500
 - Fortune Lakeshore Multi-Use - \$1,110,000
 - Simpson Road (Myers Road-192) - \$32,355
 - Neptune Road - \$12,315,431
 - ADA Sidewalk Improvements - \$50,000
 - Advanced Traffic Management System (ATMS) - \$245,000
 - Parkway Ventura Elementary Sidewalk - \$141,003
 - Fortune-Simpson Intersection Improvement - \$750,000
 - Simpson Rd Phase I - \$170,986

142 - MOBILITY FEE EAST DISTRICT SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 7,814,692	\$ 8,321,753	\$ 8,321,753	\$ 0	\$ 507,061
Miscellaneous Revenues	\$ 86,576	\$ 155,042	\$ 155,042	\$ 0	\$ 68,466
<u>Less 5% Statutory Reduction</u>	<u>\$(395,063)</u>	<u>\$(423,840)</u>	<u>\$(423,840)</u>	<u>\$ 0</u>	<u>\$(28,777)</u>
Subtotal:	\$ 7,506,205	\$ 8,052,955	\$ 8,052,955	\$ 0	\$ 546,750
<u>Fund Balance</u>	<u>\$ 12,455,435</u>	<u>\$ 4,845,448</u>	<u>\$ 21,339,723</u>	<u>\$ 16,494,275</u>	<u>\$ 8,884,288</u>
REVENUES TOTAL:	<u>\$ 19,961,640</u>	<u>\$ 12,898,403</u>	<u>\$ 29,392,678</u>	<u>\$ 16,494,275</u>	<u>\$ 9,431,038</u>
EXPENDITURES:					
<u>Capital Outlay</u>	<u>\$ 8,103,017</u>	<u>\$ 2,250,000</u>	<u>\$ 18,744,275</u>	<u>\$ 16,494,275</u>	<u>\$ 10,641,258</u>
Subtotal:	\$ 8,103,017	\$ 2,250,000	\$ 18,744,275	\$ 16,494,275	\$ 10,641,258
Transfers Out	\$ 6,529	\$ 9,488	\$ 9,488	\$ 0	\$ 2,959
<u>Reserves - Capital</u>	<u>\$ 11,852,094</u>	<u>\$ 10,638,915</u>	<u>\$ 10,638,915</u>	<u>\$ 0</u>	<u>\$(1,213,179)</u>
EXPENDITURES TOTAL:	<u>\$ 19,961,640</u>	<u>\$ 12,898,403</u>	<u>\$ 29,392,678</u>	<u>\$ 16,494,275</u>	<u>\$ 9,431,038</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 143 – MOBILITY FEE WEST DISTRICT ZONE

REVENUES

- ✓ Fund Balance reflects an increase of \$26,672,529 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Old Lake Wilson - \$1,500,000
 - Fortune Lakeshore Multi-Use Trail - \$285,365
 - Simpson Road (Myers-192) - \$11,803
 - Neptune Road - \$20,083,164
 - ADA Sidewalk Improvements - \$300,000
 - Advanced Traffic Management System - \$381,360
 - Hoagland Boulevard Phase II - \$47,685
 - Poinciana Blvd at Reaves Rd Intersection Improvements - \$50,000
 - Doverplum Rd. at San Remo Rd. Intersection Improvements - \$545,485
 - Traffic Signal Replacement - \$1,343,817
 - KOA Elementary Sidewalk - \$28,631
 - Deerwood Elementary Sidewalk II - \$229,995
 - Storey Creek Boulevard - \$1,498,329
 - Bill Beck Blvd Segment 8 - \$366,895

143 - MOBILITY FEE WEST DISTRICT SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 24,606,603	\$ 18,335,154	\$ 18,335,154	\$ 0	\$(6,271,449)
Charges For Services	\$ 529	\$ 0	\$ 0	\$ 0	\$(529)
Miscellaneous Revenues	\$ 270,127	\$ 349,751	\$ 349,751	\$ 0	\$ 79,624
Less 5% Statutory Reduction	\$(1,243,863)	\$(934,245)	\$(934,245)	\$ 0	\$ 309,618
Subtotal:	\$ 23,633,396	\$ 17,750,660	\$ 17,750,660	\$ 0	\$(5,882,736)
Fund Balance	\$ 43,718,997	\$ 31,622,749	\$ 58,295,278	\$ 26,672,529	\$ 14,576,281
REVENUES TOTAL:	\$ 67,352,393	\$ 49,373,409	\$ 76,045,938	\$ 26,672,529	\$ 8,693,545
EXPENDITURES:					
Capital Outlay	\$ 23,546,395	\$ 58,500	\$ 26,731,029	\$ 26,672,529	\$ 3,184,634
Subtotal:	\$ 23,546,395	\$ 58,500	\$ 26,731,029	\$ 26,672,529	\$ 3,184,634
Transfers Out	\$ 12,723	\$ 21,431	\$ 21,431	\$ 0	\$ 8,708
Reserves - Capital	\$ 43,793,275	\$ 49,293,478	\$ 49,293,478	\$ 0	\$ 5,500,203
EXPENDITURES TOTAL:	\$ 67,352,393	\$ 49,373,409	\$ 76,045,938	\$ 26,672,529	\$ 8,693,545

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

145 - RED LIGHT CAMERAS SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Judgment, Fines & Forfeits	\$ 980,652	\$ 809,532	\$ 809,532	\$ 0	\$(171,120)
Miscellaneous Revenues	\$ 6,262	\$ 6,262	\$ 6,262	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(49,346)</u>	<u>\$(40,790)</u>	<u>\$(40,790)</u>	<u>\$ 0</u>	<u>\$ 8,556</u>
Subtotal:	\$ 937,568	\$ 775,004	\$ 775,004	\$ 0	\$(162,564)
<u>Fund Balance</u>	<u>\$ 299,152</u>	<u>\$ 798,880</u>	<u>\$ 798,880</u>	<u>\$ 0</u>	<u>\$ 499,728</u>
REVENUES TOTAL:	<u>\$ 1,236,720</u>	<u>\$ 1,573,884</u>	<u>\$ 1,573,884</u>	<u>\$ 0</u>	<u>\$ 337,164</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 670,200</u>	<u>\$ 670,200</u>	<u>\$ 670,200</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 670,200	\$ 670,200	\$ 670,200	\$ 0	\$ 0
Transfers Out	\$ 0	\$ 5,476	\$ 5,476	\$ 0	\$ 5,476
<u>Reserves - Restricted</u>	<u>\$ 566,520</u>	<u>\$ 898,208</u>	<u>\$ 898,208</u>	<u>\$ 0</u>	<u>\$ 331,688</u>
EXPENDITURES TOTAL:	<u>\$ 1,236,720</u>	<u>\$ 1,573,884</u>	<u>\$ 1,573,884</u>	<u>\$ 0</u>	<u>\$ 337,164</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Fund Balance	\$ 146,646	\$ 149,994	\$ 149,994	\$ 0	\$ 3,348
REVENUES TOTAL:	\$ 146,646	\$ 149,994	\$ 149,994	\$ 0	\$ 3,348
<u>EXPENDITURES:</u>					
Reserves - Capital	\$ 146,646	\$ 149,994	\$ 149,994	\$ 0	\$ 3,348
EXPENDITURES TOTAL:	\$ 146,646	\$ 149,994	\$ 149,994	\$ 0	\$ 3,348

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 148 – BUILDING FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$6,983,794 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Permitting Office Renovations - \$4,067,911
 - Permits Plus Upgrade - \$915,883
 - Onsite Technology Improvements for Inspections - \$2,000,000

148-BUILDING FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 9,671,862	\$ 8,958,378	\$ 8,958,378	\$ 0	\$(713,484)
Charges For Services	\$ 145,833	\$ 156,452	\$ 156,452	\$ 0	\$ 10,619
Judgment, Fines & Forfeits	\$ 5,075	\$ 5,075	\$ 5,075	\$ 0	\$ 0
Miscellaneous Revenues	\$ 89,389	\$ 250,967	\$ 250,967	\$ 0	\$ 161,578
Less 5% Statutory Reduction	\$(495,608)	\$(468,544)	\$(468,544)	\$ 0	\$ 27,064
Subtotal:	\$ 9,416,551	\$ 8,902,328	\$ 8,902,328	\$ 0	\$(514,223)
Fund Balance	\$ 21,117,857	\$ 12,756,907	\$ 19,740,701	\$ 6,983,794	\$(1,377,156)
REVENUES TOTAL:	\$ 30,534,408	\$ 21,659,235	\$ 28,643,029	\$ 6,983,794	\$(1,891,379)
EXPENDITURES:					
Personal Services	\$ 7,038,000	\$ 6,850,159	\$ 6,850,159	\$ 0	\$(187,841)
Operating Expenses	\$ 5,259,392	\$ 4,577,819	\$ 4,577,819	\$ 0	\$(681,573)
Capital Outlay	\$ 4,570,036	\$ 25,000	\$ 7,008,794	\$ 6,983,794	\$ 2,438,758
Subtotal:	\$ 16,867,428	\$ 11,452,978	\$ 18,436,772	\$ 6,983,794	\$ 1,569,344
Transfers Out	\$ 331,418	\$ 658,812	\$ 658,812	\$ 0	\$ 327,394
Reserves - Operating	\$ 2,885,538	\$ 4,180,389	\$ 4,180,389	\$ 0	\$ 1,294,851
Reserves - Capital	\$ 4,916,503	\$ 0	\$ 0	\$ 0	\$(4,916,503)
Reserves - Stability	\$ 5,533,521	\$ 5,367,056	\$ 5,367,056	\$ 0	\$(166,465)
EXPENDITURES TOTAL:	\$ 30,534,408	\$ 21,659,235	\$ 28,643,029	\$ 6,983,794	\$(1,891,379)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 149 – EAST 192 CRA FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$500,000 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - East 192 Beautification/Landscaping - \$500,000

149-EAST 192 CRA SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Miscellaneous Revenues	\$ 5,175	\$ 7,511	\$ 7,511	\$ 0	\$ 2,336
Less 5% Statutory Reduction	\$(259)	\$(376)	\$(376)	\$ 0	\$(117)
Subtotal:	\$ 4,916	\$ 7,135	\$ 7,135	\$ 0	\$ 2,219
Transfers In	\$ 568,385	\$ 729,589	\$ 729,589	\$ 0	\$ 161,204
Fund Balance	\$ 624,465	\$ 546,580	\$ 1,046,580	\$ 500,000	\$ 422,115
REVENUES TOTAL:	\$ 1,197,766	\$ 1,283,304	\$ 1,783,304	\$ 500,000	\$ 585,538
EXPENDITURES:					
Personal Services	\$ 52,862	\$ 61,050	\$ 61,050	\$ 0	\$ 8,188
Operating Expenses	\$ 303,482	\$ 503,760	\$ 503,760	\$ 0	\$ 200,278
Capital Outlay	\$ 500,000	\$ 0	\$ 500,000	\$ 500,000	\$ 0
Subtotal:	\$ 856,344	\$ 564,810	\$ 1,064,810	\$ 500,000	\$ 208,466
Transfers Out	\$ 4,412	\$ 24,756	\$ 24,756	\$ 0	\$ 20,344
Reserves - Operating	\$ 145,892	\$ 128,241	\$ 128,241	\$ 0	\$(17,651)
Reserves - Capital	\$ 191,118	\$ 565,497	\$ 565,497	\$ 0	\$ 374,379
EXPENDITURES TOTAL:	\$ 1,197,766	\$ 1,283,304	\$ 1,783,304	\$ 500,000	\$ 585,538

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$4,355,690 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Wayfinding - \$94,068
 - Gateway & Pedestrian Bridge - \$400,000
 - Streetscape Improvements - \$1,500,000
 - LED Lights - \$2,100,000
 - Landscape W192 - \$261,622

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Miscellaneous Revenues	\$ 37,208	\$ 50,629	\$ 50,629	\$ 0	\$ 13,421
Less 5% Statutory Reduction	<u>\$(1,860)</u>	<u>\$(2,531)</u>	<u>\$(2,531)</u>	\$ 0	<u>\$(671)</u>
Subtotal:	\$ 35,348	\$ 48,098	\$ 48,098	\$ 0	\$ 12,750
Transfers In	\$ 6,115,822	\$ 4,219,261	\$ 4,219,261	\$ 0	\$(1,896,561)
Fund Balance	<u>\$ 1,895,661</u>	<u>\$ 3,475,779</u>	<u>\$ 7,831,469</u>	<u>\$ 4,355,690</u>	<u>\$ 5,935,808</u>
REVENUES TOTAL:	<u>\$ 8,046,831</u>	<u>\$ 7,743,138</u>	<u>\$ 12,098,828</u>	<u>\$ 4,355,690</u>	<u>\$ 4,051,997</u>
EXPENDITURES:					
Personal Services	\$ 502,052	\$ 327,505	\$ 327,505	\$ 0	\$(174,547)
Operating Expenses	\$ 2,808,810	\$ 5,108,514	\$ 5,108,514	\$ 0	\$ 2,299,704
Capital Outlay	<u>\$ 4,195,661</u>	<u>\$ 1,036,000</u>	<u>\$ 5,391,690</u>	<u>\$ 4,355,690</u>	<u>\$ 1,196,029</u>
Subtotal:	\$ 7,506,523	\$ 6,472,019	\$ 10,827,709	\$ 4,355,690	\$ 3,321,186
Transfers Out	\$ 78,014	\$ 118,555	\$ 118,555	\$ 0	\$ 40,541
Reserves - Operating	\$ 338,158	\$ 338,855	\$ 338,855	\$ 0	\$ 697
Reserves - Capital	<u>\$ 124,136</u>	<u>\$ 813,709</u>	<u>\$ 813,709</u>	<u>\$ 0</u>	<u>\$ 689,573</u>
EXPENDITURES TOTAL:	<u>\$ 8,046,831</u>	<u>\$ 7,743,138</u>	<u>\$ 12,098,828</u>	<u>\$ 4,355,690</u>	<u>\$ 4,051,997</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 151 – CDBG FUND

REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$2,862,023 to account for new and re-established CARES Act Funding for the Community Development Block Grant (CDBG) program.

EXPENDITURES

- ✓ The increase in Operating Expenses is due to the allocation of the CARES Act Funding mentioned above.

151-CDBG FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 1,588,255	\$ 3,767,495	\$ 6,629,518	\$ 2,862,023	\$ 5,041,263
Subtotal:	\$ 1,588,255	\$ 3,767,495	\$ 6,629,518	\$ 2,862,023	\$ 5,041,263
<u>Fund Balance</u>	\$ 85,368	\$ 1,776	\$ 1,776	\$ 0	\$(83,592)
REVENUES TOTAL:	\$ 1,673,623	\$ 3,769,271	\$ 6,631,294	\$ 2,862,023	\$ 4,957,671
EXPENDITURES:					
Personal Services	\$ 198,896	\$ 223,568	\$ 223,568	\$ 0	\$ 24,672
Operating Expenses	\$ 1,236,489	\$ 3,347,465	\$ 6,209,488	\$ 2,862,023	\$ 4,972,999
<u>Grants and Aids</u>	\$ 238,238	\$ 198,238	\$ 198,238	\$ 0	\$(40,000)
Subtotal:	\$ 1,673,623	\$ 3,769,271	\$ 6,631,294	\$ 2,862,023	\$ 4,957,671
EXPENDITURES TOTAL:	\$ 1,673,623	\$ 3,769,271	\$ 6,631,294	\$ 2,862,023	\$ 4,957,671

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,428,379	\$ 1,427,454	\$ 1,427,454	\$ 0	\$(925)
<u>Less 5% Statutory Reduction</u>	<u>\$(71,418)</u>	<u>\$(71,370)</u>	<u>\$(71,370)</u>	<u>\$ 0</u>	<u>\$ 48</u>
Subtotal:	\$ 1,356,961	\$ 1,356,084	\$ 1,356,084	\$ 0	\$(877)
<u>Fund Balance</u>	<u>\$ 486,347</u>	<u>\$ 782,786</u>	<u>\$ 782,786</u>	<u>\$ 0</u>	<u>\$ 296,439</u>
REVENUES TOTAL:	<u>\$ 1,843,308</u>	<u>\$ 2,138,870</u>	<u>\$ 2,138,870</u>	<u>\$ 0</u>	<u>\$ 295,562</u>
EXPENDITURES:					
Operating Expenses	\$ 1,615,118	\$ 1,759,018	\$ 1,759,018	\$ 0	\$ 143,900
<u>Capital Outlay</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,659,496	\$ 1,803,396	\$ 1,803,396	\$ 0	\$ 143,900
Transfers Out	\$ 75,812	\$ 305,474	\$ 305,474	\$ 0	\$ 229,662
Reserves - Operating	\$ 20,000	\$ 30,000	\$ 30,000	\$ 0	\$ 10,000
<u>Reserves - Assigned</u>	<u>\$ 88,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(88,000)</u>
EXPENDITURES TOTAL:	<u>\$ 1,843,308</u>	<u>\$ 2,138,870</u>	<u>\$ 2,138,870</u>	<u>\$ 0</u>	<u>\$ 295,562</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 39,378	\$ 36,792	\$ 36,792	\$ 0	\$(2,586)
<u>Less 5% Statutory Reduction</u>	<u>\$(1,968)</u>	<u>\$(1,840)</u>	<u>\$(1,840)</u>	<u>\$ 0</u>	<u>\$ 128</u>
Subtotal:	\$ 37,410	\$ 34,952	\$ 34,952	\$ 0	\$(2,458)
<u>Fund Balance</u>	<u>\$ 48,823</u>	<u>\$ 63,413</u>	<u>\$ 63,413</u>	<u>\$ 0</u>	<u>\$ 14,590</u>
REVENUES TOTAL:	\$ 86,233	\$ 98,365	\$ 98,365	\$ 0	\$ 12,132
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 39,009</u>	<u>\$ 49,870</u>	<u>\$ 49,870</u>	<u>\$ 0</u>	<u>\$ 10,861</u>
Subtotal:	\$ 39,009	\$ 49,870	\$ 49,870	\$ 0	\$ 10,861
Transfers Out	\$ 7,308	\$ 16,233	\$ 16,233	\$ 0	\$ 8,925
<u>Reserves - Restricted</u>	<u>\$ 39,916</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 0</u>	<u>\$(7,654)</u>
EXPENDITURES TOTAL:	\$ 86,233	\$ 98,365	\$ 98,365	\$ 0	\$ 12,132

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Intergovernmental Revenue	\$ 4,432,528	\$ 3,494,534	\$ 3,494,534	\$ 0	\$(937,994)
Miscellaneous Revenues	\$ 52,489	\$ 19,516	\$ 19,516	\$ 0	\$(32,973)
Less 5% Statutory Reduction	\$(224,251)	\$(175,702)	\$(175,702)	\$ 0	\$ 48,549
Subtotal:	\$ 4,260,766	\$ 3,338,348	\$ 3,338,348	\$ 0	\$(922,418)
Transfers In	\$ 5,290,953	\$ 8,939,359	\$ 8,939,359	\$ 0	\$ 3,648,406
Other Sources	\$ 1,496,000	\$ 1,204,154	\$ 1,204,154	\$ 0	\$(291,846)
Fund Balance	\$ 993,155	\$ 1,365,608	\$ 1,365,608	\$ 0	\$ 372,453
REVENUES TOTAL:	\$ 12,040,874	\$ 14,847,469	\$ 14,847,469	\$ 0	\$ 2,806,595
EXPENDITURES:					
Operating Expenses	\$ 9,750,000	\$ 12,750,000	\$ 12,750,000	\$ 0	\$ 3,000,000
Capital Outlay	\$ 1,832,192	\$ 1,204,154	\$ 1,204,154	\$ 0	\$(628,038)
Debt Service	\$ 451,115	\$ 546,345	\$ 546,345	\$ 0	\$ 95,230
Subtotal:	\$ 12,033,307	\$ 14,500,499	\$ 14,500,499	\$ 0	\$ 2,467,192
Transfers Out	\$ 7,567	\$ 73,797	\$ 73,797	\$ 0	\$ 66,230
Reserves - Debt	\$ 0	\$ 273,173	\$ 273,173	\$ 0	\$ 273,173
EXPENDITURES TOTAL:	\$ 12,040,874	\$ 14,847,469	\$ 14,847,469	\$ 0	\$ 2,806,595

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

155-WEST 192 MSBU PHASE I SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 3,430,288	\$ 3,138,780	\$ 3,138,780	\$ 0	\$(291,508)
Miscellaneous Revenues	\$ 216,725	\$ 192,259	\$ 192,259	\$ 0	\$(24,466)
Less 5% Statutory Reduction	\$(182,351)	\$(166,552)	\$(166,552)	\$ 0	\$ 15,799
Subtotal:	\$ 3,464,662	\$ 3,164,487	\$ 3,164,487	\$ 0	\$(300,175)
<u>Fund Balance</u>	<u>\$ 1,634,608</u>	<u>\$ 2,387,149</u>	<u>\$ 2,387,149</u>	<u>\$ 0</u>	<u>\$ 752,541</u>
REVENUES TOTAL:	<u>\$ 5,099,270</u>	<u>\$ 5,551,636</u>	<u>\$ 5,551,636</u>	<u>\$ 0</u>	<u>\$ 452,366</u>
<u>EXPENDITURES:</u>					
Personal Services	\$ 234,508	\$ 230,053	\$ 230,053	\$ 0	\$(4,455)
Operating Expenses	\$ 3,750,183	\$ 3,346,914	\$ 3,346,914	\$ 0	\$(403,269)
Capital Outlay	\$ 86,360	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 913,640
Subtotal:	\$ 4,071,051	\$ 4,576,967	\$ 4,576,967	\$ 0	\$ 505,916
Transfers Out	\$ 133,738	\$ 67,250	\$ 67,250	\$ 0	\$(66,488)
Reserves - Operating	\$ 894,481	\$ 907,419	\$ 907,419	\$ 0	\$ 12,938
Reserves - Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	<u>\$ 5,099,270</u>	<u>\$ 5,551,636</u>	<u>\$ 5,551,636</u>	<u>\$ 0</u>	<u>\$ 452,366</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 156 – FEDERAL AND STATE GRANTS FUND

REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$73,200,839 to account for the following ongoing items:
 - Funding that will be carried from the prior Fiscal year to continue/complete projects
 - Establishing grants including the CARES Act funds which began in FY20, but need to be re-established in FY21
 - Establishing new JAG grants

EXPENDITURES

- ✓ The budget for Operating Expenses and Grants and Aids increased \$49,424,121 and \$13,407,751 respectively to allocate funding for the above mentioned grants including CARES Act funds
- ✓ Transfers Out increased \$170,837 to allocate grant funding for the Sheriff
- ✓ The budget for Capital Outlay reflects funding for the following projects:
 - Landscape E192 - \$1,092,464
 - BVL Drainage Improvement - \$2,250,000
 - Kempfer Road Culvert Replacement - \$1,023,671
 - Seven Dwarfs Lane Improvement - \$174,548
 - Kissimmee St Cloud Connector - \$193,975
 - Fortune Lakeshore Multi-Use Trail - \$3,122,038
 - Hoagland Blvd Phase II - \$407,007
 - NeoCity Way - \$350,864
 - Hoagland Blvd Phase 3 - \$525,490
 - Fortune-Simpson Intersection - \$490,598
 - Deerwood Sidewalk Gaps - \$25,111
 - Landscape W192 - \$530,364

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 35,969,109	\$ 6,660,582	\$ 79,861,421	\$ 73,200,839	\$ 43,892,312
Subtotal:	\$ 35,969,109	\$ 6,660,582	\$ 79,861,421	\$ 73,200,839	\$ 43,892,312
REVENUES TOTAL:	\$ 35,969,109	\$ 6,660,582	\$ 79,861,421	\$ 73,200,839	\$ 43,892,312
EXPENDITURES:					
Personal Services	\$ 452,596	\$ 244,673	\$ 244,673	\$ 0	\$(207,923)
Operating Expenses	\$ 85,842	\$ 100,784	\$ 49,524,905	\$ 49,424,121	\$ 49,439,063
Capital Outlay	\$ 35,402,310	\$ 6,315,125	\$ 16,513,255	\$ 10,198,130	\$(18,889,055)
Grants and Aids	\$ 0	\$ 0	\$ 13,407,751	\$ 13,407,751	\$ 13,407,751
Subtotal:	\$ 35,940,748	\$ 6,660,582	\$ 79,690,584	\$ 73,030,002	\$ 43,749,836
<u>Transfers Out</u>	\$ 28,361	\$ 0	\$ 170,837	\$ 170,837	\$ 142,476
EXPENDITURES TOTAL:	\$ 35,969,109	\$ 6,660,582	\$ 79,861,421	\$ 73,200,839	\$ 43,892,312

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 1,015,190	\$ 846,029	\$ 846,029	\$ 0	\$(169,161)
Judgment, Fines & Forfeits	\$ 238,437	\$ 238,437	\$ 238,437	\$ 0	\$ 0
Miscellaneous Revenues	\$ 35,434	\$ 37,044	\$ 37,044	\$ 0	\$ 1,610
Less 5% Statutory Reduction	\$(64,453)	\$(56,076)	\$(56,076)	\$ 0	\$ 8,377
Subtotal:	\$ 1,224,608	\$ 1,065,434	\$ 1,065,434	\$ 0	\$(159,174)
Transfers In	\$ 1,622,951	\$ 1,213,335	\$ 1,213,335	\$ 0	\$(409,616)
Fund Balance	\$ 616,786	\$ 715,350	\$ 715,350	\$ 0	\$ 98,564
REVENUES TOTAL:	\$ 3,464,345	\$ 2,994,119	\$ 2,994,119	\$ 0	\$(470,226)
EXPENDITURES:					
Personal Services	\$ 351,039	\$ 328,679	\$ 328,679	\$ 0	\$(22,360)
Operating Expenses	\$ 2,014,352	\$ 1,849,381	\$ 1,849,381	\$ 0	\$(164,971)
Capital Outlay	\$ 450,795	\$ 44,999	\$ 44,999	\$ 0	\$(405,796)
Subtotal:	\$ 2,816,186	\$ 2,223,059	\$ 2,223,059	\$ 0	\$(593,127)
Transfers Out	\$ 213,248	\$ 106,685	\$ 106,685	\$ 0	\$(106,563)
Reserves - Operating	\$ 434,911	\$ 664,375	\$ 664,375	\$ 0	\$ 229,464
EXPENDITURES TOTAL:	\$ 3,464,345	\$ 2,994,119	\$ 2,994,119	\$ 0	\$(470,226)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 168 – SECTION 8 FUND

REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$16,418 to re-establish Section 8 CARES Act funds.
- ✓ Fund Balance reflects an increase of \$125,000 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The budgets for Operating Expenses and Capital Outlay increased \$10,623 and \$5,795 respectively to reflect CARES Act funds.
- ✓ The remaining increase in Capital Outlay reflects funding for the following project:
 - HS Mill Creek Building Improvements - \$125,000

168-SECTION 8 FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Intergovernmental Revenue	\$ 15,542,718	\$ 15,941,112	\$ 15,957,530	\$ 16,418	\$ 414,812
Miscellaneous Revenues	\$ 24,841	\$ 17,016	\$ 17,016	\$ 0	\$(7,825)
Less 5% Statutory Reduction	\$(1,242)	\$(851)	\$(851)	\$ 0	\$ 391
Subtotal:	\$ 15,566,317	\$ 15,957,277	\$ 15,973,695	\$ 16,418	\$ 407,378
Fund Balance	\$ 2,574,368	\$ 2,316,486	\$ 2,441,486	\$ 125,000	\$(132,882)
REVENUES TOTAL:	\$ 18,140,685	\$ 18,273,763	\$ 18,415,181	\$ 141,418	\$ 274,496
EXPENDITURES:					
Personal Services	\$ 900,161	\$ 911,990	\$ 911,990	\$ 0	\$ 11,829
Operating Expenses	\$ 17,240,524	\$ 17,289,773	\$ 17,300,396	\$ 10,623	\$ 59,872
Capital Outlay	\$ 0	\$ 0	\$ 130,795	\$ 130,795	\$ 130,795
Subtotal:	\$ 18,140,685	\$ 18,201,763	\$ 18,343,181	\$ 141,418	\$ 202,496
Transfers Out	\$ 0	\$ 72,000	\$ 72,000	\$ 0	\$ 72,000
EXPENDITURES TOTAL:	\$ 18,140,685	\$ 18,273,763	\$ 18,415,181	\$ 141,418	\$ 274,496

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 177 – FIRE IMPACT FEE FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$6,196,290 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - Austin Tindall Fire Station - \$6,196,290

177-FIRE IMPACT FEE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,562,930	\$ 2,428,049	\$ 2,428,049	\$ 0	\$(134,881)
Miscellaneous Revenues	\$ 54,322	\$ 54,322	\$ 54,322	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(130,863)	\$(124,119)	\$(124,119)	\$ 0	\$ 6,744
Subtotal:	\$ 2,486,389	\$ 2,358,252	\$ 2,358,252	\$ 0	\$(128,137)
Fund Balance	\$ 3,972,967	\$ 1,046,839	\$ 7,243,129	\$ 6,196,290	\$ 3,270,162
REVENUES TOTAL:	\$ 6,459,356	\$ 3,405,091	\$ 9,601,381	\$ 6,196,290	\$ 3,142,025
EXPENDITURES:					
Operating Expenses	\$ 15,000	\$ 20,000	\$ 20,000	\$ 0	\$ 5,000
Capital Outlay	\$ 6,196,290	\$ 0	\$ 6,196,290	\$ 6,196,290	\$ 0
Subtotal:	\$ 6,211,290	\$ 20,000	\$ 6,216,290	\$ 6,196,290	\$ 5,000
Transfers Out	\$ 61,225	\$ 12,471	\$ 12,471	\$ 0	\$(48,754)
Reserves - Operating	\$ 12,704	\$ 5,412	\$ 5,412	\$ 0	\$(7,292)
Reserves - Capital	\$ 174,137	\$ 3,367,208	\$ 3,367,208	\$ 0	\$ 3,193,071
EXPENDITURES TOTAL:	\$ 6,459,356	\$ 3,405,091	\$ 9,601,381	\$ 6,196,290	\$ 3,142,025

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 178 – PARKS IMPACT FEE FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$3,945,922 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The budget for Capital Outlay reflects funding for the following projects:
 - Park/Community Center Site - \$1,651,459
 - Marydia Neighborhood Park Restroom - \$80,000
 - Tropical Park - \$39,227
 - Park Property Purchase - \$28,824
 - East 192 CRA Parks - \$500,000
 - Marydia Community Center - \$50,000
 - Holopaw Conservation Area - \$46,927
 - 65th Infantry Veterans Park - \$1,024,800
 - Lake Lizzie Conservation Area - \$27,000
 - Archie Gordon Memorial Park - \$247,675
 - Hanover Lakes - \$250,010

178-PARKS IMPACT FEE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 5,513,296	\$ 7,418,219	\$ 7,418,219	\$ 0	\$ 1,904,923
Less 5% Statutory Reduction	\$(275,665)	\$(370,911)	\$(370,911)	\$ 0	\$(95,246)
Subtotal:	\$ 5,237,631	\$ 7,047,308	\$ 7,047,308	\$ 0	\$ 1,809,677
Fund Balance	\$ 8,555,593	\$ 8,841,233	\$ 12,787,155	\$ 3,945,922	\$ 4,231,562
REVENUES TOTAL:	\$ 13,793,224	\$ 15,888,541	\$ 19,834,463	\$ 3,945,922	\$ 6,041,239
EXPENDITURES:					
Operating Expenses	\$ 6,000	\$ 25,000	\$ 25,000	\$ 0	\$ 19,000
Capital Outlay	\$ 4,980,600	\$ 125,000	\$ 4,070,922	\$ 3,945,922	\$(909,678)
Subtotal:	\$ 4,986,600	\$ 150,000	\$ 4,095,922	\$ 3,945,922	\$(890,678)
Transfers Out	\$ 59,247	\$ 42,422	\$ 42,422	\$ 0	\$(16,825)
Reserves - Capital	\$ 8,747,377	\$ 15,696,119	\$ 15,696,119	\$ 0	\$ 6,948,742
EXPENDITURES TOTAL:	\$ 13,793,224	\$ 15,888,541	\$ 19,834,463	\$ 3,945,922	\$ 6,041,239

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

180-INMATE WELFARE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 102,476	\$ 75,874	\$ 75,874	\$ 0	\$(26,602)
Miscellaneous Revenues	\$ 759,204	\$ 757,453	\$ 757,453	\$ 0	\$(1,751)
Less 5% Statutory Reduction	\$(6,160)	\$(4,741)	\$(4,741)	\$ 0	\$ 1,419
Subtotal:	\$ 855,520	\$ 828,586	\$ 828,586	\$ 0	\$(26,934)
Fund Balance	\$ 1,006,592	\$ 1,550,839	\$ 1,550,839	\$ 0	\$ 544,247
REVENUES TOTAL:	\$ 1,862,112	\$ 2,379,425	\$ 2,379,425	\$ 0	\$ 517,313
EXPENDITURES:					
Personal Services	\$ 133,240	\$ 134,687	\$ 134,687	\$ 0	\$ 1,447
Operating Expenses	\$ 741,117	\$ 758,967	\$ 758,967	\$ 0	\$ 17,850
Capital Outlay	\$ 201,100	\$ 186,000	\$ 186,000	\$ 0	\$(15,100)
Subtotal:	\$ 1,075,457	\$ 1,079,654	\$ 1,079,654	\$ 0	\$ 4,197
Transfers Out	\$ 37,342	\$ 64,527	\$ 64,527	\$ 0	\$ 27,185
Reserves - Operating	\$ 80,475	\$ 397,639	\$ 397,639	\$ 0	\$ 317,164
Reserves - Stability	\$ 668,838	\$ 837,605	\$ 837,605	\$ 0	\$ 168,767
EXPENDITURES TOTAL:	\$ 1,862,112	\$ 2,379,425	\$ 2,379,425	\$ 0	\$ 517,313

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Fund Balance	\$ 468,624	\$ 479,322	\$ 479,322	\$ 0	\$ 10,698
REVENUES TOTAL:	\$ 468,624	\$ 479,322	\$ 479,322	\$ 0	\$ 10,698
<u>EXPENDITURES:</u>					
Reserves - Capital	\$ 468,624	\$ 479,322	\$ 479,322	\$ 0	\$ 10,698
EXPENDITURES TOTAL:	\$ 468,624	\$ 479,322	\$ 479,322	\$ 0	\$ 10,698

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$518,353 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - NeoCity Way - \$518,353

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Other Taxes	\$ 8,649,482	\$ 6,790,032	\$ 6,790,032	\$ 0	\$(1,859,450)
Miscellaneous Revenues	\$ 80,566	\$ 80,566	\$ 80,566	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(436,502)</u>	<u>\$(343,530)</u>	<u>\$(343,530)</u>	<u>\$ 0</u>	<u>\$ 92,972</u>
Subtotal:	\$ 8,293,546	\$ 6,527,068	\$ 6,527,068	\$ 0	\$(1,766,478)
Transfers In	\$ 0	\$ 2,267,240	\$ 2,267,240	\$ 0	\$ 2,267,240
<u>Fund Balance</u>	<u>\$ 7,201,052</u>	<u>\$ 680,448</u>	<u>\$ 1,198,801</u>	<u>\$ 518,353</u>	<u>\$(6,002,251)</u>
REVENUES TOTAL:	<u>\$ 15,494,598</u>	<u>\$ 9,474,756</u>	<u>\$ 9,993,109</u>	<u>\$ 518,353</u>	<u>\$(5,501,489)</u>
EXPENDITURES:					
Operating Expenses	\$ 12,186,577	\$ 9,449,269	\$ 9,449,269	\$ 0	\$(2,737,308)
<u>Capital Outlay</u>	<u>\$ 2,771,538</u>	<u>\$ 0</u>	<u>\$ 518,353</u>	<u>\$ 518,353</u>	<u>\$(2,253,185)</u>
Subtotal:	\$ 14,958,115	\$ 9,449,269	\$ 9,967,622	\$ 518,353	\$(4,990,493)
Transfers Out	\$ 9,179	\$ 25,487	\$ 25,487	\$ 0	\$ 16,308
<u>Reserves - Operating</u>	<u>\$ 527,304</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(527,304)</u>
EXPENDITURES TOTAL:	<u>\$ 15,494,598</u>	<u>\$ 9,474,756</u>	<u>\$ 9,993,109</u>	<u>\$ 518,353</u>	<u>\$(5,501,489)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

DEBT SERVICES

Fund - Fund Title	Page
Changes Between Stages	6-1
Fund Group Budget Summary.....	6-2
201 – Debt Services Limited G.O Ref. Bonds, Series 2015	6-3
204 – Debt Service TDT Taxable 5th Cent Rev. Bond Series 2012.....	6-4
210 – Debt Service West 192 Phase IIC Fund	6-5
211 – Debt Services Sales Tax Revenue Bonds Series 2015A.....	6-6
236 – Capital Improvement Revenue Bonds Series 2009	6-7
238 – Limited G.O Bonds Series 2010	6-8
239 – Infrastructure Sales Tax Rev Refunding Series 2011	6-9
240 – TDT Revenue Refunding Bonds Series 2012.....	6-10
241 – Debt Services Infrastructure Sales Surtax Series 2015	6-11
242 – Sales Tax Revenue Refunding Bonds Series 2016A.....	6-12
243 – TDT Revenue Bonds Series 2016.....	6-13
244 – Infrastructure Sales Surtax Ref. Rev. Bond Series 2017	6-14
245 – Sales Tax Revenue Refunding Bonds Series 2017	6-15
246 – DS Public Improvement Revenue Bonds Series 2017	6-16
247 – DS TDT Refunding Bonds Series 2019	6-17
248 – Communications Equipment Upgrade (MOTOROLA).....	6-18
249 – DS CIRB 2019	6-19
250 – G .O. Bonds Series 2020.....	6-20
251 – DS Public Improvement Revenue Bonds Series 2020	6-21

Change Between Stages

No adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 9/10/2020.

DEBT SERVICE FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,445,689	\$ 3,101,864	\$ 3,101,864	\$ 0	\$(343,825)
Permits, Fees & Special Assessments	\$ 684,375	\$ 629,843	\$ 629,843	\$ 0	\$(54,532)
Intergovernmental Revenue	\$ 2,069,456	\$ 0	\$ 0	\$ 0	\$(2,069,456)
Miscellaneous Revenues	\$ 108,159	\$ 76,304	\$ 76,304	\$ 0	\$(31,855)
Less 5% Statutory Reduction	\$(211,911)	\$(190,401)	\$(190,401)	\$ 0	\$ 21,510
Subtotal:	\$ 6,095,768	\$ 3,617,610	\$ 3,617,610	\$ 0	\$(2,478,158)
Transfers In	\$ 40,105,260	\$ 38,352,483	\$ 38,352,483	\$ 0	\$(1,752,777)
Fund Balance	\$ 43,639,870	\$ 34,299,190	\$ 34,299,190	\$ 0	\$(9,340,680)
REVENUES TOTAL:	\$ 89,840,898	\$ 76,269,283	\$ 76,269,283	\$ 0	\$(13,571,615)
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 66,677	\$ 60,159	\$ 60,159	\$ 0	\$(6,518)
Debt Service	\$ 44,218,085	\$ 39,583,779	\$ 39,583,779	\$ 0	\$(4,634,306)
Subtotal:	\$ 44,284,762	\$ 39,643,938	\$ 39,643,938	\$ 0	\$(4,640,824)
Transfers Out	\$ 653,681	\$ 1,980	\$ 1,980	\$ 0	\$(651,701)
Reserves - Debt	\$ 44,902,455	\$ 36,623,365	\$ 36,623,365	\$ 0	\$(8,279,090)
EXPENDITURES TOTAL:	\$ 89,840,898	\$ 76,269,283	\$ 76,269,283	\$ 0	\$(13,571,615)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY21 Tentative - FY21 Recommended)

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,218,811	\$ 1,223,938	\$ 1,223,938	\$ 0	\$ 5,127
<u>Less 5% Statutory Reduction</u>	<u>\$(60,941)</u>	<u>\$(61,197)</u>	<u>\$(61,197)</u>	<u>\$ 0</u>	<u>\$(256)</u>
Subtotal:	\$ 1,157,870	\$ 1,162,741	\$ 1,162,741	\$ 0	\$ 4,871
<u>Fund Balance</u>	<u>\$ 1,058,037</u>	<u>\$ 1,065,221</u>	<u>\$ 1,065,221</u>	<u>\$ 0</u>	<u>\$ 7,184</u>
REVENUES TOTAL:	<u>\$ 2,215,907</u>	<u>\$ 2,227,962</u>	<u>\$ 2,227,962</u>	<u>\$ 0</u>	<u>\$ 12,055</u>
EXPENDITURES:					
Operating Expenses	\$ 24,376	\$ 24,479	\$ 24,479	\$ 0	\$ 103
<u>Debt Service</u>	<u>\$ 1,126,310</u>	<u>\$ 1,124,352</u>	<u>\$ 1,124,352</u>	<u>\$ 0</u>	<u>\$(1,958)</u>
Subtotal:	\$ 1,150,686	\$ 1,148,831	\$ 1,148,831	\$ 0	\$(1,855)
<u>Reserves - Debt</u>	<u>\$ 1,065,221</u>	<u>\$ 1,079,131</u>	<u>\$ 1,079,131</u>	<u>\$ 0</u>	<u>\$ 13,910</u>
EXPENDITURES TOTAL:	<u>\$ 2,215,907</u>	<u>\$ 2,227,962</u>	<u>\$ 2,227,962</u>	<u>\$ 0</u>	<u>\$ 12,055</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

204-TDT TAX BONDS SERIES 2012 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Fund Balance	\$ 1,192,031	\$ 544,294	\$ 544,294	\$ 0	\$(647,737)
REVENUES TOTAL:	\$ 1,192,031	\$ 544,294	\$ 544,294	\$ 0	\$(647,737)
EXPENDITURES:					
Debt Service	\$ 272,300	\$ 271,682	\$ 271,682	\$ 0	\$(618)
Subtotal:	\$ 272,300	\$ 271,682	\$ 271,682	\$ 0	\$(618)
Transfers Out	\$ 653,681	\$ 1,980	\$ 1,980	\$ 0	\$(651,701)
Reserves - Debt	\$ 266,050	\$ 270,632	\$ 270,632	\$ 0	\$ 4,582
EXPENDITURES TOTAL:	\$ 1,192,031	\$ 544,294	\$ 544,294	\$ 0	\$(647,737)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

210-W 192 PHASE IIC SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 339,375	\$ 329,843	\$ 329,843	\$ 0	\$(9,532)
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(17,194)</u>	<u>\$(16,717)</u>	<u>\$(16,717)</u>	<u>\$ 0</u>	<u>\$ 477</u>
Subtotal:	\$ 326,681	\$ 317,626	\$ 317,626	\$ 0	\$(9,055)
<u>Fund Balance</u>	<u>\$ 424,207</u>	<u>\$ 396,488</u>	<u>\$ 396,488</u>	<u>\$ 0</u>	<u>\$(27,719)</u>
REVENUES TOTAL:	<u>\$ 750,888</u>	<u>\$ 714,114</u>	<u>\$ 714,114</u>	<u>\$ 0</u>	<u>\$(36,774)</u>
<u>EXPENDITURES:</u>					
<u>Debt Service</u>	<u>\$ 354,400</u>	<u>\$ 329,782</u>	<u>\$ 329,782</u>	<u>\$ 0</u>	<u>\$(24,618)</u>
Subtotal:	\$ 354,400	\$ 329,782	\$ 329,782	\$ 0	\$(24,618)
<u>Reserves - Debt</u>	<u>\$ 396,488</u>	<u>\$ 384,332</u>	<u>\$ 384,332</u>	<u>\$ 0</u>	<u>\$(12,156)</u>
EXPENDITURES TOTAL:	<u>\$ 750,888</u>	<u>\$ 714,114</u>	<u>\$ 714,114</u>	<u>\$ 0</u>	<u>\$(36,774)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Miscellaneous Revenues	\$ 5,736	\$ 5,834	\$ 5,834	\$ 0	\$ 98
<u>Less 5% Statutory Reduction</u>	<u>\$(287)</u>	<u>\$(292)</u>	<u>\$(292)</u>	<u>\$ 0</u>	<u>\$(5)</u>
Subtotal:	\$ 5,449	\$ 5,542	\$ 5,542	\$ 0	\$ 93
Transfers In	\$ 3,354,609	\$ 3,368,016	\$ 3,368,016	\$ 0	\$ 13,407
<u>Fund Balance</u>	<u>\$ 1,911,885</u>	<u>\$ 1,944,760</u>	<u>\$ 1,944,760</u>	<u>\$ 0</u>	<u>\$ 32,875</u>
REVENUES TOTAL:	<u>\$ 5,271,943</u>	<u>\$ 5,318,318</u>	<u>\$ 5,318,318</u>	<u>\$ 0</u>	<u>\$ 46,375</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,327,183</u>	<u>\$ 3,346,808</u>	<u>\$ 3,346,808</u>	<u>\$ 0</u>	<u>\$ 19,625</u>
Subtotal:	\$ 3,327,183	\$ 3,346,808	\$ 3,346,808	\$ 0	\$ 19,625
<u>Reserves - Debt</u>	<u>\$ 1,944,760</u>	<u>\$ 1,971,510</u>	<u>\$ 1,971,510</u>	<u>\$ 0</u>	<u>\$ 26,750</u>
EXPENDITURES TOTAL:	<u>\$ 5,271,943</u>	<u>\$ 5,318,318</u>	<u>\$ 5,318,318</u>	<u>\$ 0</u>	<u>\$ 46,375</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

236-CAPITAL IMPROVEMENT BOND SERIES 2009 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Intergovernmental Revenue	\$ 2,069,456	\$ 0	\$ 0	\$ 0	\$(2,069,456)
Miscellaneous Revenues	\$ 44,396	\$ 0	\$ 0	\$ 0	\$(44,396)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,220)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,220</u>
Subtotal:	\$ 2,111,632	\$ 0	\$ 0	\$ 0	\$(2,111,632)
Transfers In	\$ 7,958,397	\$ 0	\$ 0	\$ 0	\$(7,958,397)
<u>Fund Balance</u>	<u>\$ 14,798,515</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(14,798,515)</u>
REVENUES TOTAL:	\$ 24,868,544	\$ 0	\$ 0	\$ 0	\$(24,868,544)
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 10,108,331</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(10,108,331)</u>
Subtotal:	\$ 10,108,331	\$ 0	\$ 0	\$ 0	\$(10,108,331)
<u>Reserves - Debt</u>	<u>\$ 14,760,213</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(14,760,213)</u>
EXPENDITURES TOTAL:	\$ 24,868,544	\$ 0	\$ 0	\$ 0	\$(24,868,544)

*This Fund is being included for historical purposes only.

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

238-GO BONDS 2010 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 2,226,878	\$ 0	\$ 0	\$ 0	\$(2,226,878)
Miscellaneous Revenues	\$ 10,000	\$ 0	\$ 0	\$ 0	\$(10,000)
<u>Less 5% Statutory Reduction</u>	<u>\$(111,844)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 111,844</u>
Subtotal:	\$ 2,125,034	\$ 0	\$ 0	\$ 0	\$(2,125,034)
<u>Fund Balance</u>	<u>\$ 1,884,010</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,884,010)</u>
REVENUES TOTAL:	<u>\$ 4,009,044</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,009,044)</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 42,301	\$ 0	\$ 0	\$ 0	\$(42,301)
<u>Debt Service</u>	<u>\$ 2,062,934</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,062,934)</u>
Subtotal:	\$ 2,105,235	\$ 0	\$ 0	\$ 0	\$(2,105,235)
<u>Reserves - Debt</u>	<u>\$ 1,903,809</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,903,809)</u>
EXPENDITURES TOTAL:	<u>\$ 4,009,044</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,009,044)</u>

*This Fund is being included for historical purposes only.

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Transfers In	\$ 3,765,925	\$ 3,766,925	\$ 3,766,925	\$ 0	\$ 1,000
Fund Balance	\$ 3,451,063	\$ 3,522,813	\$ 3,522,813	\$ 0	\$ 71,750
REVENUES TOTAL:	\$ 7,216,988	\$ 7,289,738	\$ 7,289,738	\$ 0	\$ 72,750
<u>EXPENDITURES:</u>					
Debt Service	\$ 3,694,175	\$ 3,693,925	\$ 3,693,925	\$ 0	\$(250)
Subtotal:	\$ 3,694,175	\$ 3,693,925	\$ 3,693,925	\$ 0	\$(250)
Reserves - Debt	\$ 3,522,813	\$ 3,595,813	\$ 3,595,813	\$ 0	\$ 73,000
EXPENDITURES TOTAL:	\$ 7,216,988	\$ 7,289,738	\$ 7,289,738	\$ 0	\$ 72,750

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Miscellaneous Revenues	\$ 12,704	\$ 12,920	\$ 12,920	\$ 0	\$ 216
Less 5% Statutory Reduction	\$(635)	\$(646)	\$(646)	\$ 0	\$(11)
Subtotal:	\$ 12,069	\$ 12,274	\$ 12,274	\$ 0	\$ 205
Transfers In	\$ 5,536,813	\$ 5,533,358	\$ 5,533,358	\$ 0	\$(3,455)
Fund Balance	\$ 4,234,791	\$ 4,306,791	\$ 4,306,791	\$ 0	\$ 72,000
REVENUES TOTAL:	\$ 9,783,673	\$ 9,852,423	\$ 9,852,423	\$ 0	\$ 68,750
EXPENDITURES:					
Debt Service	\$ 5,476,882	\$ 5,472,257	\$ 5,472,257	\$ 0	\$(4,625)
Subtotal:	\$ 5,476,882	\$ 5,472,257	\$ 5,472,257	\$ 0	\$(4,625)
Reserves - Debt	\$ 4,306,791	\$ 4,380,166	\$ 4,380,166	\$ 0	\$ 73,375
EXPENDITURES TOTAL:	\$ 9,783,673	\$ 9,852,423	\$ 9,852,423	\$ 0	\$ 68,750

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Miscellaneous Revenues	\$ 2,047	\$ 14,843	\$ 14,843	\$ 0	\$ 12,796
<u>Less 5% Statutory Reduction</u>	<u>\$(102)</u>	<u>\$(742)</u>	<u>\$(742)</u>	<u>\$ 0</u>	<u>\$(640)</u>
Subtotal:	\$ 1,945	\$ 14,101	\$ 14,101	\$ 0	\$ 12,156
Transfers In	\$ 5,218,719	\$ 5,196,843	\$ 5,196,843	\$ 0	\$(21,876)
<u>Fund Balance</u>	<u>\$ 682,368</u>	<u>\$ 4,947,832</u>	<u>\$ 4,947,832</u>	<u>\$ 0</u>	<u>\$ 4,265,464</u>
REVENUES TOTAL:	<u>\$ 5,903,032</u>	<u>\$ 10,158,776</u>	<u>\$ 10,158,776</u>	<u>\$ 0</u>	<u>\$ 4,255,744</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 955,200</u>	<u>\$ 5,168,304</u>	<u>\$ 5,168,304</u>	<u>\$ 0</u>	<u>\$ 4,213,104</u>
Subtotal:	\$ 955,200	\$ 5,168,304	\$ 5,168,304	\$ 0	\$ 4,213,104
<u>Reserves - Debt</u>	<u>\$ 4,947,832</u>	<u>\$ 4,990,472</u>	<u>\$ 4,990,472</u>	<u>\$ 0</u>	<u>\$ 42,640</u>
EXPENDITURES TOTAL:	<u>\$ 5,903,032</u>	<u>\$ 10,158,776</u>	<u>\$ 10,158,776</u>	<u>\$ 0</u>	<u>\$ 4,255,744</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Miscellaneous Revenues	\$ 6,314	\$ 6,374	\$ 6,374	\$ 0	\$ 60
<u>Less 5% Statutory Reduction</u>	<u>\$(316)</u>	<u>\$(319)</u>	<u>\$(319)</u>	<u>\$ 0</u>	<u>\$(3)</u>
Subtotal:	\$ 5,998	\$ 6,055	\$ 6,055	\$ 0	\$ 57
Transfers In	\$ 2,938,590	\$ 2,936,333	\$ 2,936,333	\$ 0	\$(2,257)
<u>Fund Balance</u>	<u>\$ 2,104,694</u>	<u>\$ 2,124,494</u>	<u>\$ 2,124,494</u>	<u>\$ 0</u>	<u>\$ 19,800</u>
REVENUES TOTAL:	<u>\$ 5,049,282</u>	<u>\$ 5,066,882</u>	<u>\$ 5,066,882</u>	<u>\$ 0</u>	<u>\$ 17,600</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 2,924,788</u>	<u>\$ 2,918,488</u>	<u>\$ 2,918,488</u>	<u>\$ 0</u>	<u>\$(6,300)</u>
Subtotal:	\$ 2,924,788	\$ 2,918,488	\$ 2,918,488	\$ 0	\$(6,300)
<u>Reserves - Debt</u>	<u>\$ 2,124,494</u>	<u>\$ 2,148,394</u>	<u>\$ 2,148,394</u>	<u>\$ 0</u>	<u>\$ 23,900</u>
EXPENDITURES TOTAL:	<u>\$ 5,049,282</u>	<u>\$ 5,066,882</u>	<u>\$ 5,066,882</u>	<u>\$ 0</u>	<u>\$ 17,600</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Transfers In	\$ 1,381,783	\$ 1,384,592	\$ 1,384,592	\$ 0	\$ 2,809
Fund Balance	\$ 2,335,883	\$ 2,340,556	\$ 2,340,556	\$ 0	\$ 4,673
REVENUES TOTAL:	\$ 3,717,666	\$ 3,725,148	\$ 3,725,148	\$ 0	\$ 7,482
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,377,110	\$ 1,375,687	\$ 1,375,687	\$ 0	\$(1,423)
Subtotal:	\$ 1,377,110	\$ 1,375,687	\$ 1,375,687	\$ 0	\$(1,423)
Reserves - Debt	\$ 2,340,556	\$ 2,349,461	\$ 2,349,461	\$ 0	\$ 8,905
EXPENDITURES TOTAL:	\$ 3,717,666	\$ 3,725,148	\$ 3,725,148	\$ 0	\$ 7,482

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Transfers In	\$ 551,863	\$ 550,956	\$ 550,956	\$ 0	\$(907)
Fund Balance	\$ 4,666,824	\$ 453,932	\$ 453,932	\$ 0	\$(4,212,892)
REVENUES TOTAL:	\$ 5,218,687	\$ 1,004,888	\$ 1,004,888	\$ 0	\$(4,213,799)
<u>EXPENDITURES:</u>					
Debt Service	\$ 4,764,755	\$ 548,410	\$ 548,410	\$ 0	\$(4,216,345)
Subtotal:	\$ 4,764,755	\$ 548,410	\$ 548,410	\$ 0	\$(4,216,345)
Reserves - Debt	\$ 453,932	\$ 456,478	\$ 456,478	\$ 0	\$ 2,546
EXPENDITURES TOTAL:	\$ 5,218,687	\$ 1,004,888	\$ 1,004,888	\$ 0	\$(4,213,799)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Miscellaneous Revenues	\$ 11,410	\$ 11,517	\$ 11,517	\$ 0	\$ 107
<u>Less 5% Statutory Reduction</u>	<u>\$(569)</u>	<u>\$(576)</u>	<u>\$(576)</u>	<u>\$ 0</u>	<u>\$(7)</u>
Subtotal:	\$ 10,841	\$ 10,941	\$ 10,941	\$ 0	\$ 100
Transfers In	\$ 4,016,142	\$ 4,015,752	\$ 4,015,752	\$ 0	\$(390)
<u>Fund Balance</u>	<u>\$ 3,803,434</u>	<u>\$ 3,838,992</u>	<u>\$ 3,838,992</u>	<u>\$ 0</u>	<u>\$ 35,558</u>
REVENUES TOTAL:	<u>\$ 7,830,417</u>	<u>\$ 7,865,685</u>	<u>\$ 7,865,685</u>	<u>\$ 0</u>	<u>\$ 35,268</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,991,425</u>	<u>\$ 3,990,838</u>	<u>\$ 3,990,838</u>	<u>\$ 0</u>	<u>\$(587)</u>
Subtotal:	\$ 3,991,425	\$ 3,990,838	\$ 3,990,838	\$ 0	\$(587)
<u>Reserves - Debt</u>	<u>\$ 3,838,992</u>	<u>\$ 3,874,847</u>	<u>\$ 3,874,847</u>	<u>\$ 0</u>	<u>\$ 35,855</u>
EXPENDITURES TOTAL:	<u>\$ 7,830,417</u>	<u>\$ 7,865,685</u>	<u>\$ 7,865,685</u>	<u>\$ 0</u>	<u>\$ 35,268</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Transfers In	\$ 1,482,834	\$ 1,481,252	\$ 1,481,252	\$ 0	\$(1,582)
Fund Balance	\$ 1,019,023	\$ 1,023,917	\$ 1,023,917	\$ 0	\$ 4,894
REVENUES TOTAL:	\$ 2,501,857	\$ 2,505,169	\$ 2,505,169	\$ 0	\$ 3,312
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,477,940	\$ 1,477,043	\$ 1,477,043	\$ 0	\$(897)
Subtotal:	\$ 1,477,940	\$ 1,477,043	\$ 1,477,043	\$ 0	\$(897)
Reserves - Debt	\$ 1,023,917	\$ 1,028,126	\$ 1,028,126	\$ 0	\$ 4,209
EXPENDITURES TOTAL:	\$ 2,501,857	\$ 2,505,169	\$ 2,505,169	\$ 0	\$ 3,312

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

247-DS TDT REFUNDING BONDS 2019 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 345,000	\$ 300,000	\$ 300,000	\$ 0	\$(45,000)
Miscellaneous Revenues	\$ 11,052	\$ 2,940	\$ 2,940	\$ 0	\$(8,112)
<u>Less 5% Statutory Reduction</u>	<u>\$(17,803)</u>	<u>\$(15,147)</u>	<u>\$(15,147)</u>	<u>\$ 0</u>	<u>\$ 2,656</u>
Subtotal:	\$ 338,249	\$ 287,793	\$ 287,793	\$ 0	\$(50,456)
Transfers In	\$ 819,450	\$ 68,602	\$ 68,602	\$ 0	\$(750,848)
<u>Fund Balance</u>	<u>\$ 73,105</u>	<u>\$ 979,876</u>	<u>\$ 979,876</u>	<u>\$ 0</u>	<u>\$ 906,771</u>
REVENUES TOTAL:	<u>\$ 1,230,804</u>	<u>\$ 1,336,271</u>	<u>\$ 1,336,271</u>	<u>\$ 0</u>	<u>\$ 105,467</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 250,928</u>	<u>\$ 356,395</u>	<u>\$ 356,395</u>	<u>\$ 0</u>	<u>\$ 105,467</u>
Subtotal:	\$ 250,928	\$ 356,395	\$ 356,395	\$ 0	\$ 105,467
<u>Reserves - Debt</u>	<u>\$ 979,876</u>	<u>\$ 979,876</u>	<u>\$ 979,876</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 1,230,804</u>	<u>\$ 1,336,271</u>	<u>\$ 1,336,271</u>	<u>\$ 0</u>	<u>\$ 105,467</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Transfers In	\$ 3,080,135	\$ 2,053,424	\$ 2,053,424	\$ 0	\$(1,026,711)
Fund Balance	\$ 0	\$ 1,026,712	\$ 1,026,712	\$ 0	\$ 1,026,712
REVENUES TOTAL:	\$ 3,080,135	\$ 3,080,136	\$ 3,080,136	\$ 0	\$ 1
<u>EXPENDITURES:</u>					
Debt Service	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Subtotal:	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Reserves - Debt	\$ 1,026,711	\$ 1,026,712	\$ 1,026,712	\$ 0	\$ 1
EXPENDITURES TOTAL:	\$ 3,080,135	\$ 3,080,136	\$ 3,080,136	\$ 0	\$ 1

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

249-DS CIRB 2019 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 16,603	\$ 16,603	\$ 0	\$ 16,603
Less 5% Statutory Reduction	\$ 0	\$(830)	\$(830)	\$ 0	\$(830)
Subtotal:	\$ 0	\$ 15,773	\$ 15,773	\$ 0	\$ 15,773
Transfers In	\$ 0	\$ 7,420,952	\$ 7,420,952	\$ 0	\$ 7,420,952
Fund Balance	\$ 0	\$ 5,534,283	\$ 5,534,283	\$ 0	\$ 5,534,283
REVENUES TOTAL:	\$ 0	\$ 12,971,008	\$ 12,971,008	\$ 0	\$ 12,971,008
EXPENDITURES:					
Debt Service	\$ 0	\$ 7,360,645	\$ 7,360,645	\$ 0	\$ 7,360,645
Subtotal:	\$ 0	\$ 7,360,645	\$ 7,360,645	\$ 0	\$ 7,360,645
Reserves - Debt	\$ 0	\$ 5,610,363	\$ 5,610,363	\$ 0	\$ 5,610,363
EXPENDITURES TOTAL:	\$ 0	\$ 12,971,008	\$ 12,971,008	\$ 0	\$ 12,971,008

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

250-GO BONDS SERIES 2020 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 0	\$ 1,877,926	\$ 1,877,926	\$ 0	\$ 1,877,926
Miscellaneous Revenues	\$ 0	\$ 773	\$ 773	\$ 0	\$ 773
<u>Less 5% Statutory Reduction</u>	\$ 0	\$(93,935)	\$(93,935)	\$ 0	\$(93,935)
Subtotal:	\$ 0	\$ 1,784,764	\$ 1,784,764	\$ 0	\$ 1,784,764
<u>Fund Balance</u>	\$ 0	\$ 248,229	\$ 248,229	\$ 0	\$ 248,229
REVENUES TOTAL:	\$ 0	\$ 2,032,993	\$ 2,032,993	\$ 0	\$ 2,032,993
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 0	\$ 35,680	\$ 35,680	\$ 0	\$ 35,680
<u>Debt Service</u>	\$ 0	\$ 67,976	\$ 67,976	\$ 0	\$ 67,976
Subtotal:	\$ 0	\$ 103,656	\$ 103,656	\$ 0	\$ 103,656
<u>Reserves - Debt</u>	\$ 0	\$ 1,929,337	\$ 1,929,337	\$ 0	\$ 1,929,337
EXPENDITURES TOTAL:	\$ 0	\$ 2,032,993	\$ 2,032,993	\$ 0	\$ 2,032,993

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 575,478	\$ 575,478	\$ 0	\$ 575,478
REVENUES TOTAL:	\$ 0	\$ 575,478	\$ 575,478	\$ 0	\$ 575,478
<u>EXPENDITURES:</u>					
Debt Service	\$ 0	\$ 27,763	\$ 27,763	\$ 0	\$ 27,763
Subtotal:	\$ 0	\$ 27,763	\$ 27,763	\$ 0	\$ 27,763
Reserves - Debt	\$ 0	\$ 547,715	\$ 547,715	\$ 0	\$ 547,715
EXPENDITURES TOTAL:	\$ 0	\$ 575,478	\$ 575,478	\$ 0	\$ 575,478

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CAPITAL FUNDS

Fund- Fund Title.....	Page
Changes Between Stages	7-1
Fund Group Budget Summary.....	7-2
306 – Local Option Sales Tax Fund.....	7-3
315 – General Capital Outlay Fund.....	7-5
328 – Special Purpose Capital Fund	7-7
329 – Sales Tax Revenue Bonds Series 2015A Capital Fund.....	7-9
331 – Countywide Fire Capital Fund	7-11
332 – Public Improvement Revenue Bonds Series 2017 Fund	7-13
333 – Capital Imp Rev Bonds Construction Fund.....	7-15
334 – Transportation Imp Construction Fund.....	7-17

Change Between Stages

Adjustments have been made to the Capital Projects Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

CAPITAL PROJECTS FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Other Taxes	\$ 37,139,969	\$ 27,065,136	\$ 27,065,136	\$ 0	\$(10,074,833)
Intergovernmental Revenue	\$ 6,234,867	\$ 0	\$ 3,650,733	\$ 3,650,733	\$(2,584,134)
Miscellaneous Revenues	\$ 33,172,191	\$ 287,039	\$ 33,247,252	\$ 32,960,213	\$ 75,061
Less 5% Statutory Reduction	\$(1,867,597)	\$(1,367,609)	\$(1,367,609)	\$ 0	\$ 499,988
Subtotal:	\$ 74,679,430	\$ 25,984,566	\$ 62,595,512	\$ 36,610,946	\$(12,083,918)
Transfers In	\$ 7,070,147	\$ 12,224,184	\$ 12,224,184	\$ 0	\$ 5,154,037
Other Sources	\$ 40,340,487	\$ 2,797,060	\$ 39,752,445	\$ 36,955,385	\$(588,042)
Fund Balance	\$ 91,243,031	\$ 184,290,677	\$ 289,493,773	\$ 105,203,096	\$ 198,250,742
REVENUES TOTAL:	\$ 213,333,095	\$ 225,296,487	\$ 404,065,914	\$ 178,769,427	\$ 190,732,819
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 85,211,166	\$ 45,925,188	\$ 154,779,017	\$ 108,853,829	\$ 69,567,851
Debt Service	\$ 5,561,490	\$ 2,526,537	\$ 2,526,537	\$ 0	\$(3,034,953)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 69,915,598	\$ 69,915,598	\$ 0
Subtotal:	\$ 160,688,254	\$ 48,451,725	\$ 227,221,152	\$ 178,769,427	\$ 66,532,898
Transfers Out	\$ 16,921,983	\$ 14,385,625	\$ 14,385,625	\$ 0	\$(2,536,358)
Reserves - Debt	\$ 0	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 1,263,269
Reserves - Capital	\$ 29,970,335	\$ 147,243,255	\$ 147,243,255	\$ 0	\$ 117,272,920
Reserves - Assigned	\$ 5,752,523	\$ 13,952,613	\$ 13,952,613	\$ 0	\$ 8,200,090
EXPENDITURES TOTAL:	\$ 213,333,095	\$ 225,296,487	\$ 404,065,914	\$ 178,769,427	\$ 190,732,819

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

CHANGES BETWEEN STAGES

FUND 306 – LOCAL OPTION SALES TAX FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$16,668,662 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Tax Collector Site - \$144,207
 - Eagle Bay - \$76,084
 - EOC Equipment Upgrade - \$246,605
 - Hickory Tree Pond - \$24,370
 - BVL Drainage Improvement - \$750,000
 - Kempfer Rd Culvert Replacement - \$342,000
 - Seven Dwarfs Lane Drainage Improvements - \$58,182
 - Misc ROW Acquisitions & Appraisals - \$79,293
 - Sheriff Vehicle Replacement - \$1,236,002
 - Intersection Safety & Efficiency - \$857,068
 - Traffic Control Equipment - \$663,344
 - Culvert Upgrades - \$498,517
 - BVL C1, 2 & 3 Alternate Outfall - \$170,000
 - BVL Simpson Road Ditch Upgrade - \$441,926
 - Survey Grade Trimble GPS Unit - \$4,151
 - Road & Bridge Gate Security System - \$44,065
 - Diversion Wall - \$700,000
 - Bridge Scour Countermeasures - \$275,680
 - Maintenance & Storage Warehouse - \$800,175
 - ADA Sidewalk Improvements - \$133,765
 - Concrete Road Replacement - \$271,212
 - Hoagland Blvd Phase II - \$75,948
 - NeoCity Way - \$2,495,987
 - Bridge Safety Features - \$271,633
 - Traffic Signal Replacement Mast Arm Upgrades- \$3,110,580
 - Royal Palm Sidewalk - \$24,034
 - Bridge Rehabilitation - \$304,995
 - Ethos Park - \$344,333
 - Countywide Signals - \$1,211,950
 - Countywide Sidewalks - \$923,928
 - Pleasant Hill-Hoagland Blvd D3 - \$86,678
 - Lake Toho Water Restoration - \$1,950

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Other Taxes	\$ 37,139,969	\$ 27,065,136	\$ 27,065,136	\$ 0	\$(10,074,833)
Miscellaneous Revenues	\$ 211,978	\$ 287,039	\$ 287,039	\$ 0	\$ 75,061
Less 5% Statutory Reduction	<u>\$(1,867,597)</u>	<u>\$(1,367,609)</u>	<u>\$(1,367,609)</u>	\$ 0	<u>\$ 499,988</u>
Subtotal:	\$ 35,484,350	\$ 25,984,566	\$ 25,984,566	\$ 0	\$(9,499,784)
Other Sources	\$ 2,024,816	\$ 2,203,825	\$ 2,203,825	\$ 0	\$ 179,009
Fund Balance	<u>\$ 35,180,375</u>	<u>\$ 16,682,751</u>	<u>\$ 33,351,413</u>	<u>\$ 16,668,662</u>	<u>\$(1,828,962)</u>
REVENUES TOTAL:	<u>\$ 72,689,541</u>	<u>\$ 44,871,142</u>	<u>\$ 61,539,804</u>	<u>\$ 16,668,662</u>	<u>\$(11,149,737)</u>
EXPENDITURES:					
Capital Outlay	\$ 23,067,238	\$ 7,703,521	\$ 24,372,183	\$ 16,668,662	\$ 1,304,945
Debt Service	<u>\$ 5,561,490</u>	<u>\$ 2,526,537</u>	<u>\$ 2,526,537</u>	\$ 0	<u>\$(3,034,953)</u>
Subtotal:	\$ 28,628,728	\$ 10,230,058	\$ 26,898,720	\$ 16,668,662	\$(1,730,008)
Transfers Out	\$ 16,921,983	\$ 14,245,135	\$ 14,245,135	\$ 0	\$(2,676,848)
Reserves - Debt	\$ 0	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 1,263,269
Reserves - Capital	\$ 24,138,830	\$ 7,932,680	\$ 7,932,680	\$ 0	\$(16,206,150)
Reserves - Assigned	<u>\$ 3,000,000</u>	<u>\$ 11,200,000</u>	<u>\$ 11,200,000</u>	\$ 0	<u>\$ 8,200,000</u>
EXPENDITURES TOTAL:	<u>\$ 72,689,541</u>	<u>\$ 44,871,142</u>	<u>\$ 61,539,804</u>	<u>\$ 16,668,662</u>	<u>\$(11,149,737)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 315 – GENERAL CAPITAL OUTLAY FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$37,398,908 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Tax Collector Site - \$61,548
 - Sheriff Training Facility - \$4,980,000
 - Buenaventura Blvd Widening - \$110,225
 - Hoagland Blvd Phase II - \$2,129,613
 - Carroll Street-JYP to Michigan - \$210,532
 - Hoagland Blvd Phase 3 - \$537,551
 - Champions Gate DDI Improvement - \$187,876
 - CR 532 Widening - \$23,591,629
 - Simpson Road Phase 1 - \$195,081
 - Lake Toho Water Restoration - \$5,394,853

315-GEN CAP OUTLAY FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Transfers In	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$(5,000,000)
Fund Balance	\$ 32,597,124	\$ 3,897,115	\$ 41,296,023	\$ 37,398,908	\$ 8,698,899
REVENUES TOTAL:	\$ 37,597,124	\$ 3,897,115	\$ 41,296,023	\$ 37,398,908	\$ 3,698,899
EXPENDITURES:					
Capital Outlay	\$ 34,844,601	\$ 0	\$ 37,398,908	\$ 37,398,908	\$ 2,554,307
Subtotal:	\$ 34,844,601	\$ 0	\$ 37,398,908	\$ 37,398,908	\$ 2,554,307
Reserves - Capital	\$ 0	\$ 1,144,502	\$ 1,144,502	\$ 0	\$ 1,144,502
Reserves - Assigned	\$ 2,752,523	\$ 2,752,613	\$ 2,752,613	\$ 0	\$ 90
EXPENDITURES TOTAL:	\$ 37,597,124	\$ 3,897,115	\$ 41,296,023	\$ 37,398,908	\$ 3,698,899

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$3,650,733 for funding from other non-County entities that will be carried from the prior Fiscal Year to continue/complete projects.
- ✓ Miscellaneous Revenues and Other Sources reflects an increase of \$69,915,598 due to ongoing grant/contractual obligations.
- ✓ Fund Balance reflects an increase of \$699,506 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - FL Advance Manufacturing Research –FLEX - \$399,506
 - Hoagland Blvd Phase II - \$54,164
 - Carroll St – JYP to Michigan - \$2,216,748
 - Hoagland Blvd Phase 3 - \$509,171
 - Story Creek Blvd - \$300,000
 - Simpson Road Phase 1 - \$500,000
 - Lake Toho Water Restoration - \$370,650
- ✓ Grants and Aids increased \$69,915,598 due to ongoing grant/contractual obligations with FDOT in accordance with the Osceola Parkway Extension Agreement.

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Intergovernmental Revenue	\$ 6,234,867	\$ 0	\$ 3,650,733	\$ 3,650,733	\$(2,584,134)
Miscellaneous Revenues	\$ 32,960,213	\$ 0	\$ 32,960,213	\$ 32,960,213	\$ 0
Subtotal:	\$ 39,195,080	\$ 0	\$ 36,610,946	\$ 36,610,946	\$(2,584,134)
Other Sources	\$ 36,955,385	\$ 0	\$ 36,955,385	\$ 36,955,385	\$ 0
Fund Balance	\$ 300,000	\$ 0	\$ 699,506	\$ 699,506	\$ 399,506
REVENUES TOTAL:	\$ 76,450,465	\$ 0	\$ 74,265,837	\$ 74,265,837	\$(2,184,628)
EXPENDITURES:					
Capital Outlay	\$ 6,534,867	\$ 0	\$ 4,350,239	\$ 4,350,239	\$(2,184,628)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 69,915,598	\$ 69,915,598	\$ 0
Subtotal:	\$ 76,450,465	\$ 0	\$ 74,265,837	\$ 74,265,837	\$(2,184,628)
EXPENDITURES TOTAL:	\$ 76,450,465	\$ 0	\$ 74,265,837	\$ 74,265,837	\$(2,184,628)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

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

REVENUES

- ✓ Fund Balance reflects an increase of \$852,934 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - Advanced Manufacturing Research Facility - \$852,934

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Fund Balance	\$ 829,556	\$ 0	\$ 852,934	\$ 852,934	\$ 23,378
REVENUES TOTAL:	\$ 829,556	\$ 0	\$ 852,934	\$ 852,934	\$ 23,378
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 829,556	\$ 0	\$ 852,934	\$ 852,934	\$ 23,378
Subtotal:	\$ 829,556	\$ 0	\$ 852,934	\$ 852,934	\$ 23,378
EXPENDITURES TOTAL:	\$ 829,556	\$ 0	\$ 852,934	\$ 852,934	\$ 23,378

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$6,160,018 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - 535 Area Fire Station - \$9,312
 - Station 75 - Funie Steed Rd - \$17,262
 - Austin Tindall Fire Station - \$163,166
 - Station 77-Stoneybrook Area - \$22,992
 - Fire Rescue & EMS Warehouse - \$3,100,000
 - Fire Rescue/EMS Training Facility - \$541,127
 - Campbell City Fire Station - \$55,861
 - Poinciana Fire Station #83 - \$14,529
 - Shady Lane Fire Station - \$67,496
 - Fire/EMS Equipment - \$2,168,273

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Transfers In	\$ 2,070,147	\$ 12,224,184	\$ 12,224,184	\$ 0	\$ 10,154,037
Other Sources	\$ 1,360,286	\$ 593,235	\$ 593,235	\$ 0	\$(767,051)
Fund Balance	\$ 15,166,761	\$ 3,762,838	\$ 9,922,856	\$ 6,160,018	\$(5,243,905)
REVENUES TOTAL:	\$ 18,597,194	\$ 16,580,257	\$ 22,740,275	\$ 6,160,018	\$ 4,143,081
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 12,765,689	\$ 1,571,667	\$ 7,731,685	\$ 6,160,018	\$(5,034,004)
Subtotal:	\$ 12,765,689	\$ 1,571,667	\$ 7,731,685	\$ 6,160,018	\$(5,034,004)
Transfers Out	\$ 0	\$ 140,490	\$ 140,490	\$ 0	\$ 140,490
Reserves - Capital	\$ 5,831,505	\$ 14,868,100	\$ 14,868,100	\$ 0	\$ 9,036,595
EXPENDITURES TOTAL:	\$ 18,597,194	\$ 16,580,257	\$ 22,740,275	\$ 6,160,018	\$ 4,143,081

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 332 – PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017 FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$1,681,264 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - OC Building - \$1,681,264

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Fund Balance	\$ 7,169,215	\$ 0	\$ 1,681,264	\$ 1,681,264	\$(5,487,951)
REVENUES TOTAL:	\$ 7,169,215	\$ 0	\$ 1,681,264	\$ 1,681,264	\$(5,487,951)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 7,169,215	\$ 0	\$ 1,681,264	\$ 1,681,264	\$(5,487,951)
Subtotal:	\$ 7,169,215	\$ 0	\$ 1,681,264	\$ 1,681,264	\$(5,487,951)
EXPENDITURES TOTAL:	\$ 7,169,215	\$ 0	\$ 1,681,264	\$ 1,681,264	\$(5,487,951)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 333 – CAPITAL IMP REVENUE BONDS CONSTRUCTION FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$3,180,423 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The budget for Capital Outlay reflects funding for the following projects:
 - Hoagland Blvd Phase II - \$1,931,213
 - NeoCity Way - \$852,386
 - Hoagland Blvd Phase 3 - \$396,824

333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Fund Balance	\$ 0	\$ 0	\$ 3,180,423	\$ 3,180,423	\$ 3,180,423
REVENUES TOTAL:	\$ 0	\$ 0	\$ 3,180,423	\$ 3,180,423	\$ 3,180,423
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 0	\$ 0	\$ 3,180,423	\$ 3,180,423	\$ 3,180,423
Subtotal:	\$ 0	\$ 0	\$ 3,180,423	\$ 3,180,423	\$ 3,180,423
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 3,180,423	\$ 3,180,423	\$ 3,180,423

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 334 – TRANSPORTATION IMPROVEMENT CONSTRUCTION FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$38,561,381 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Simpson Road (Myers Road-192) - \$23,121,695
 - Boggy Creek Road (Simpson to Narcoossee) - \$5,796,744
 - Partin Settlement Road (Neptune Rd. to E. Lakeshore) - \$4,160,063
 - Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - \$5,482,879

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Fund Balance	\$ 0	\$ 159,947,973	\$ 198,509,354	\$ 38,561,381	\$ 198,509,354
REVENUES TOTAL:	\$ 0	\$ 159,947,973	\$ 198,509,354	\$ 38,561,381	\$ 198,509,354
EXPENDITURES:					
Capital Outlay	\$ 0	\$ 36,650,000	\$ 75,211,381	\$ 38,561,381	\$ 75,211,381
Subtotal:	\$ 0	\$ 36,650,000	\$ 75,211,381	\$ 38,561,381	\$ 75,211,381
Reserves - Capital	\$ 0	\$ 123,297,973	\$ 123,297,973	\$ 0	\$ 123,297,973
EXPENDITURES TOTAL:	\$ 0	\$ 159,947,973	\$ 198,509,354	\$ 38,561,381	\$ 198,509,354

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

ENTERPRISE FUNDS

Fund - Fund Title	Page
Changes Between Stages	8-1
Fund Group Budget Summary.....	8-2
401 – Solid Waste Fund	8-3
407 – Osceola Parkway Fund.....	8-5
408 – Poinciana Parkway Fund	8-7

Change Between Stages

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

ENTERPRISE FUND GROUP

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 22,760,630	\$ 24,453,275	\$ 24,453,275	\$ 0	\$ 1,692,645
Charges For Services	\$ 25,009,511	\$ 13,093,117	\$ 13,093,117	\$ 0	\$(11,916,394)
Miscellaneous Revenues	\$ 386,574	\$ 363,948	\$ 363,948	\$ 0	\$(22,626)
Less 5% Statutory Reduction	\$(2,407,836)	\$(1,895,517)	\$(1,895,517)	\$ 0	\$ 512,319
Subtotal:	\$ 45,748,879	\$ 36,014,823	\$ 36,014,823	\$ 0	\$(9,734,056)
Other Sources	\$ 107,842	\$ 0	\$ 0	\$ 0	\$(107,842)
Fund Balance	\$ 51,752,288	\$ 61,834,666	\$ 73,034,666	\$ 11,200,000	\$ 21,282,378
REVENUES TOTAL:	\$ 97,609,009	\$ 97,849,489	\$ 109,049,489	\$ 11,200,000	\$ 11,440,480
EXPENDITURES:					
Personal Services	\$ 1,661,168	\$ 1,689,396	\$ 1,689,396	\$ 0	\$ 28,228
Operating Expenses	\$ 28,217,734	\$ 26,928,338	\$ 26,839,015	\$(89,323)	\$(1,378,719)
Capital Outlay	\$ 9,009,292	\$ 12,000	\$ 11,212,000	\$ 11,200,000	\$ 2,202,708
Debt Service	\$ 10,892,140	\$ 7,437,433	\$ 7,437,433	\$ 0	\$(3,454,707)
Subtotal:	\$ 49,780,334	\$ 36,067,167	\$ 47,177,844	\$ 11,110,677	\$(2,602,490)
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$(3,820,851)
Transfers Out	\$ 1,602,419	\$ 986,053	\$ 986,053	\$ 0	\$(616,366)
Reserves - Operating	\$ 5,996,722	\$ 12,626,307	\$ 12,626,307	\$ 0	\$ 6,629,585
Reserves - Debt	\$ 6,215,856	\$ 23,691,597	\$ 23,691,597	\$ 0	\$ 17,475,741
Reserves - Capital	\$ 14,090,937	\$ 9,890,192	\$ 9,979,515	\$ 89,323	\$(4,111,422)
Reserves - Assigned	\$ 16,101,890	\$ 13,282,673	\$ 13,282,673	\$ 0	\$(2,819,217)
Reserves - Restricted	\$ 0	\$ 1,305,500	\$ 1,305,500	\$ 0	\$ 1,305,500
EXPENDITURES TOTAL:	\$ 97,609,009	\$ 97,849,489	\$ 109,049,489	\$ 11,200,000	\$ 11,440,480

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

CHANGES BETWEEN STAGES

FUND 401 – SOLID WASTE FUND

REVENUES

- ✓ No changes

EXPENDITURES

- ✓ Operating decreased due to needed corrections to the CORA as identified by Human Resources which was offset by Reserves.

401-SOLID WASTE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Permits, Fees & Special Assessments	\$ 22,760,630	\$ 24,453,275	\$ 24,453,275	\$ 0	\$ 1,692,645
Charges For Services	\$ 4,601,726	\$ 3,768,904	\$ 3,768,904	\$ 0	\$(832,822)
Miscellaneous Revenues	\$ 345,961	\$ 276,891	\$ 276,891	\$ 0	\$(69,070)
Less 5% Statutory Reduction	\$(1,385,416)	\$(1,424,953)	\$(1,424,953)	\$ 0	\$(39,537)
Subtotal:	\$ 26,322,901	\$ 27,074,117	\$ 27,074,117	\$ 0	\$ 751,216
Other Sources	\$ 107,842	\$ 0	\$ 0	\$ 0	\$(107,842)
Fund Balance	\$ 24,429,464	\$ 30,767,119	\$ 30,767,119	\$ 0	\$ 6,337,655
REVENUES TOTAL:	\$ 50,860,207	\$ 57,841,236	\$ 57,841,236	\$ 0	\$ 6,981,029
EXPENDITURES:					
Personal Services	\$ 1,473,937	\$ 1,498,247	\$ 1,498,247	\$ 0	\$ 24,310
Operating Expenses	\$ 23,475,699	\$ 22,268,138	\$ 22,178,815	\$(89,323)	\$(1,296,884)
Capital Outlay	\$ 268,591	\$ 12,000	\$ 12,000	\$ 0	\$(256,591)
Debt Service	\$ 19,677	\$ 21,383	\$ 21,383	\$ 0	\$ 1,706
Subtotal:	\$ 25,237,904	\$ 23,799,768	\$ 23,710,445	\$(89,323)	\$(1,527,459)
Transfers Out	\$ 1,395,769	\$ 867,639	\$ 867,639	\$ 0	\$(528,130)
Reserves - Operating	\$ 5,140,736	\$ 9,990,272	\$ 9,990,272	\$ 0	\$ 4,849,536
Reserves - Debt	\$ 1,907	\$ 10,692	\$ 10,692	\$ 0	\$ 8,785
Reserves - Capital	\$ 2,982,001	\$ 9,890,192	\$ 9,979,515	\$ 89,323	\$ 6,997,514
Reserves - Assigned	\$ 16,101,890	\$ 13,282,673	\$ 13,282,673	\$ 0	\$(2,819,217)
EXPENDITURES TOTAL:	\$ 50,860,207	\$ 57,841,236	\$ 57,841,236	\$ 0	\$ 6,981,029

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 407 – OSCEOLA PARKWAY FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$11,200,000 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Fiber Optic Installation - \$10,396,800
 - Osceola Parkway Toll Equipment Upgrade - \$803,200

407-OSCEOLA PARKWAY SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 20,407,785	\$ 9,324,213	\$ 9,324,213	\$ 0	\$(11,083,572)
Miscellaneous Revenues	\$ 40,613	\$ 87,057	\$ 87,057	\$ 0	\$ 46,444
Less 5% Statutory Reduction	\$(1,022,420)	\$(470,564)	\$(470,564)	\$ 0	\$ 551,856
Subtotal:	\$ 19,425,978	\$ 8,940,706	\$ 8,940,706	\$ 0	\$(10,485,272)
Fund Balance	\$ 13,302,532	\$ 31,067,547	\$ 42,267,547	\$ 11,200,000	\$ 28,965,015
REVENUES TOTAL:	\$ 32,728,510	\$ 40,008,253	\$ 51,208,253	\$ 11,200,000	\$ 18,479,743
EXPENDITURES:					
Personal Services	\$ 187,231	\$ 191,149	\$ 191,149	\$ 0	\$ 3,918
Operating Expenses	\$ 4,742,035	\$ 4,660,200	\$ 4,660,200	\$ 0	\$(81,835)
Capital Outlay	\$ 5,357,330	\$ 0	\$ 11,200,000	\$ 11,200,000	\$ 5,842,670
Debt Service	\$ 9,331,404	\$ 7,416,050	\$ 7,416,050	\$ 0	\$(1,915,354)
Subtotal:	\$ 19,618,000	\$ 12,267,399	\$ 23,467,399	\$ 11,200,000	\$ 3,849,399
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$(3,820,851)
Transfers Out	\$ 206,650	\$ 118,414	\$ 118,414	\$ 0	\$(88,236)
Reserves - Operating	\$ 855,986	\$ 2,636,035	\$ 2,636,035	\$ 0	\$ 1,780,049
Reserves - Debt	\$ 4,679,640	\$ 23,680,905	\$ 23,680,905	\$ 0	\$ 19,001,265
Reserves - Capital	\$ 3,547,383	\$ 0	\$ 0	\$ 0	\$(3,547,383)
Reserves - Restricted	\$ 0	\$ 1,305,500	\$ 1,305,500	\$ 0	\$ 1,305,500
EXPENDITURES TOTAL:	\$ 32,728,510	\$ 40,008,253	\$ 51,208,253	\$ 11,200,000	\$ 18,479,743

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

408-POINCIANA PARKWAY SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Fund Balance	\$ 14,020,292	\$ 0	\$ 0	\$ 0	\$(14,020,292)
REVENUES TOTAL:	\$ 14,020,292	\$ 0	\$ 0	\$ 0	\$(14,020,292)
EXPENDITURES:					
Capital Outlay	\$ 3,383,371	\$ 0	\$ 0	\$ 0	\$(3,383,371)
Debt Service	\$ 1,541,059	\$ 0	\$ 0	\$ 0	\$(1,541,059)
Subtotal:	\$ 4,924,430	\$ 0	\$ 0	\$ 0	\$(4,924,430)
Reserves - Debt	\$ 1,534,309	\$ 0	\$ 0	\$ 0	\$(1,534,309)
Reserves - Capital	\$ 7,561,553	\$ 0	\$ 0	\$ 0	\$(7,561,553)
EXPENDITURES TOTAL:	\$ 14,020,292	\$ 0	\$ 0	\$ 0	\$(14,020,292)

***This Fund is being included for historical purposes only.**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

INTERNAL SERVICE FUNDS

Fund- Fund Title.....	Page
Changes Between Stages	9-1
Fund Group Budget Summary.....	9-2
501 – Workers’ Compensation Fund	9-3
502 – Property & Casualty Insurance ISF	9-4
503 – Dental Insurance Internal Service Fund	9-5
504 – Health Insurance Internal Service Fund	9-6
505 – Life, LTD, and Voluntary Life ISF	9-7
509 – Fleet General Oversight Internal Service Fund	9-8
510 – Fleet Maintenance Internal Service Fund.....	9-9
511 – Fleet Fuel Internal Service Fund	9-10

Change Between Stages

Adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

INTERNAL SERVICE FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Charges For Services	\$ 40,646,939	\$ 40,778,485	\$ 40,778,485	\$ 0	\$ 131,546
Miscellaneous Revenues	\$ 880,204	\$ 880,204	\$ 880,204	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(44,010)</u>	<u>\$(44,010)</u>	<u>\$(44,010)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	<u>\$ 41,483,133</u>	<u>\$ 41,614,679</u>	<u>\$ 41,614,679</u>	<u>\$ 0</u>	<u>\$ 131,546</u>
Transfers In	\$ 241,783	\$ 188,918	\$ 188,918	\$ 0	\$(52,865)
Other Sources	\$ 123,284	\$ 0	\$ 0	\$ 0	\$(123,284)
<u>Fund Balance</u>	<u>\$ 16,129,845</u>	<u>\$ 16,462,753</u>	<u>\$ 16,853,124</u>	<u>\$ 390,371</u>	<u>\$ 723,279</u>
REVENUES TOTAL:	<u>\$ 57,978,045</u>	<u>\$ 58,266,350</u>	<u>\$ 58,656,721</u>	<u>\$ 390,371</u>	<u>\$ 678,676</u>
<u>EXPENDITURES:</u>					
Personal Services	\$ 1,902,494	\$ 1,938,579	\$ 1,938,579	\$ 0	\$ 36,085
Operating Expenses	\$ 36,774,484	\$ 36,298,632	\$ 36,298,632	\$ 0	\$(475,852)
Capital Outlay	\$ 735,184	\$ 154,000	\$ 544,371	\$ 390,371	\$(190,813)
<u>Debt Service</u>	<u>\$ 14,312</u>	<u>\$ 23,117</u>	<u>\$ 23,117</u>	<u>\$ 0</u>	<u>\$ 8,805</u>
Subtotal:	<u>\$ 39,426,474</u>	<u>\$ 38,414,328</u>	<u>\$ 38,804,699</u>	<u>\$ 390,371</u>	<u>\$(621,775)</u>
Transfers Out	\$ 376,650	\$ 811,955	\$ 811,955	\$ 0	\$ 435,305
Reserves - Operating	\$ 173,985	\$ 93,720	\$ 93,720	\$ 0	\$(80,265)
Reserves - Debt	\$ 0	\$ 11,559	\$ 11,559	\$ 0	\$ 11,559
<u>Reserves - Claims</u>	<u>\$ 18,000,936</u>	<u>\$ 18,934,788</u>	<u>\$ 18,934,788</u>	<u>\$ 0</u>	<u>\$ 933,852</u>
EXPENDITURES TOTAL:	<u>\$ 57,978,045</u>	<u>\$ 58,266,350</u>	<u>\$ 58,656,721</u>	<u>\$ 390,371</u>	<u>\$ 678,676</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 3,687,420	\$ 3,547,882	\$ 3,547,882	\$ 0	\$(139,538)
Subtotal:	\$ 3,687,420	\$ 3,547,882	\$ 3,547,882	\$ 0	\$(139,538)
Fund Balance	\$ 4,712,879	\$ 3,237,688	\$ 3,237,688	\$ 0	\$(1,475,191)
REVENUES TOTAL:	\$ 8,400,299	\$ 6,785,570	\$ 6,785,570	\$ 0	\$(1,614,729)
EXPENDITURES:					
Personal Services	\$ 129,363	\$ 144,671	\$ 144,671	\$ 0	\$ 15,308
Operating Expenses	\$ 2,546,182	\$ 2,633,191	\$ 2,633,191	\$ 0	\$ 87,009
Subtotal:	\$ 2,675,545	\$ 2,777,862	\$ 2,777,862	\$ 0	\$ 102,317
Transfers Out	\$ 124,249	\$ 79,538	\$ 79,538	\$ 0	\$(44,711)
Reserves - Operating	\$ 55,329	\$ 33,713	\$ 33,713	\$ 0	\$(21,616)
Reserves - Claims	\$ 5,545,176	\$ 3,894,457	\$ 3,894,457	\$ 0	\$(1,650,719)
EXPENDITURES TOTAL:	\$ 8,400,299	\$ 6,785,570	\$ 6,785,570	\$ 0	\$(1,614,729)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 4,053,965	\$ 3,779,267	\$ 3,779,267	\$ 0	\$(274,698)
Subtotal:	\$ 4,053,965	\$ 3,779,267	\$ 3,779,267	\$ 0	\$(274,698)
Fund Balance	\$ 2,536,906	\$ 4,843,909	\$ 4,843,909	\$ 0	\$ 2,307,003
REVENUES TOTAL:	\$ 6,590,871	\$ 8,623,176	\$ 8,623,176	\$ 0	\$ 2,032,305
EXPENDITURES:					
Personal Services	\$ 114,965	\$ 130,050	\$ 130,050	\$ 0	\$ 15,085
Operating Expenses	\$ 5,045,736	\$ 4,799,151	\$ 4,799,151	\$ 0	\$(246,585)
Subtotal:	\$ 5,160,701	\$ 4,929,201	\$ 4,929,201	\$ 0	\$(231,500)
Transfers Out	\$ 99,952	\$ 51,597	\$ 51,597	\$ 0	\$(48,355)
Reserves - Operating	\$ 61,679	\$ 0	\$ 0	\$ 0	\$(61,679)
Reserves - Claims	\$ 1,268,539	\$ 3,642,378	\$ 3,642,378	\$ 0	\$ 2,373,839
EXPENDITURES TOTAL:	\$ 6,590,871	\$ 8,623,176	\$ 8,623,176	\$ 0	\$ 2,032,305

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 1,224,825	\$ 1,237,110	\$ 1,237,110	\$ 0	\$ 12,285
Subtotal:	\$ 1,224,825	\$ 1,237,110	\$ 1,237,110	\$ 0	\$ 12,285
Fund Balance	\$ 629,679	\$ 762,453	\$ 762,453	\$ 0	\$ 132,774
REVENUES TOTAL:	\$ 1,854,504	\$ 1,999,563	\$ 1,999,563	\$ 0	\$ 145,059
EXPENDITURES:					
Personal Services	\$ 73,658	\$ 67,942	\$ 67,942	\$ 0	\$(5,716)
Operating Expenses	\$ 1,119,650	\$ 1,008,299	\$ 1,008,299	\$ 0	\$(111,351)
Subtotal:	\$ 1,193,308	\$ 1,076,241	\$ 1,076,241	\$ 0	\$(117,067)
Transfers Out	\$ 0	\$ 59,508	\$ 59,508	\$ 0	\$ 59,508
Reserves - Operating	\$ 8,740	\$ 8,740	\$ 8,740	\$ 0	\$ 0
Reserves - Claims	\$ 652,456	\$ 855,074	\$ 855,074	\$ 0	\$ 202,618
EXPENDITURES TOTAL:	\$ 1,854,504	\$ 1,999,563	\$ 1,999,563	\$ 0	\$ 145,059

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 26,557,843	\$ 27,070,807	\$ 27,070,807	\$ 0	\$ 512,964
Miscellaneous Revenues	\$ 880,204	\$ 880,204	\$ 880,204	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(44,010)</u>	<u>\$(44,010)</u>	<u>\$(44,010)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 27,394,037	\$ 27,907,001	\$ 27,907,001	\$ 0	\$ 512,964
<u>Fund Balance</u>	<u>\$ 6,734,148</u>	<u>\$ 6,465,338</u>	<u>\$ 6,465,338</u>	<u>\$ 0</u>	<u>\$(268,810)</u>
REVENUES TOTAL:	<u>\$ 34,128,185</u>	<u>\$ 34,372,339</u>	<u>\$ 34,372,339</u>	<u>\$ 0</u>	<u>\$ 244,154</u>
EXPENDITURES:					
Personal Services	\$ 128,935	\$ 123,433	\$ 123,433	\$ 0	\$(5,502)
<u>Operating Expenses</u>	<u>\$ 24,034,518</u>	<u>\$ 24,258,041</u>	<u>\$ 24,258,041</u>	<u>\$ 0</u>	<u>\$ 223,523</u>
Subtotal:	\$ 24,163,453	\$ 24,381,474	\$ 24,381,474	\$ 0	\$ 218,021
Transfers Out	\$ 112,504	\$ 161,133	\$ 161,133	\$ 0	\$ 48,629
Reserves - Operating	\$ 39,435	\$ 39,435	\$ 39,435	\$ 0	\$ 0
<u>Reserves - Claims</u>	<u>\$ 9,812,793</u>	<u>\$ 9,790,297</u>	<u>\$ 9,790,297</u>	<u>\$ 0</u>	<u>\$(22,496)</u>
EXPENDITURES TOTAL:	<u>\$ 34,128,185</u>	<u>\$ 34,372,339</u>	<u>\$ 34,372,339</u>	<u>\$ 0</u>	<u>\$ 244,154</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

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

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 646,096	\$ 719,071	\$ 719,071	\$ 0	\$ 72,975
Subtotal:	\$ 646,096	\$ 719,071	\$ 719,071	\$ 0	\$ 72,975
Fund Balance	\$ 883,257	\$ 833,279	\$ 833,279	\$ 0	\$(49,978)
REVENUES TOTAL:	\$ 1,529,353	\$ 1,552,350	\$ 1,552,350	\$ 0	\$ 22,997
EXPENDITURES:					
Personal Services	\$ 58,445	\$ 52,512	\$ 52,512	\$ 0	\$(5,933)
Operating Expenses	\$ 719,356	\$ 716,845	\$ 716,845	\$ 0	\$(2,511)
Subtotal:	\$ 777,801	\$ 769,357	\$ 769,357	\$ 0	\$(8,444)
Transfers Out	\$ 20,778	\$ 21,609	\$ 21,609	\$ 0	\$ 831
Reserves - Operating	\$ 8,802	\$ 8,802	\$ 8,802	\$ 0	\$ 0
Reserves - Claims	\$ 721,972	\$ 752,582	\$ 752,582	\$ 0	\$ 30,610
EXPENDITURES TOTAL:	\$ 1,529,353	\$ 1,552,350	\$ 1,552,350	\$ 0	\$ 22,997

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 61,440	\$ 123,432	\$ 123,432	\$ 0	\$ 61,992
Subtotal:	\$ 61,440	\$ 123,432	\$ 123,432	\$ 0	\$ 61,992
Fund Balance	\$ 4,017	\$ 9,899	\$ 9,899	\$ 0	\$ 5,882
REVENUES TOTAL:	\$ 65,457	\$ 133,331	\$ 133,331	\$ 0	\$ 67,874
EXPENDITURES:					
Personal Services	\$ 40,391	\$ 41,793	\$ 41,793	\$ 0	\$ 1,402
Operating Expenses	\$ 23,149	\$ 14,277	\$ 14,277	\$ 0	\$(8,872)
Debt Service	\$ 0	\$ 23,117	\$ 23,117	\$ 0	\$ 23,117
Subtotal:	\$ 63,540	\$ 79,187	\$ 79,187	\$ 0	\$ 15,647
Transfers Out	\$ 1,917	\$ 39,555	\$ 39,555	\$ 0	\$ 37,638
Reserves - Operating	\$ 0	\$ 3,030	\$ 3,030	\$ 0	\$ 3,030
Reserves - Debt	\$ 0	\$ 11,559	\$ 11,559	\$ 0	\$ 11,559
EXPENDITURES TOTAL:	\$ 65,457	\$ 133,331	\$ 133,331	\$ 0	\$ 67,874

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 2,617,590	\$ 2,688,560	\$ 2,688,560	\$ 0	\$ 70,970
Subtotal:	\$ 2,617,590	\$ 2,688,560	\$ 2,688,560	\$ 0	\$ 70,970
Transfers In	\$ 49,783	\$ 42,918	\$ 42,918	\$ 0	\$(6,865)
Other Sources	\$ 123,284	\$ 0	\$ 0	\$ 0	\$(123,284)
Fund Balance	\$ 181,960	\$ 0	\$ 0	\$ 0	\$(181,960)
REVENUES TOTAL:	\$ 2,972,617	\$ 2,731,478	\$ 2,731,478	\$ 0	\$(241,139)
EXPENDITURES:					
Personal Services	\$ 1,279,582	\$ 1,298,316	\$ 1,298,316	\$ 0	\$ 18,734
Operating Expenses	\$ 1,400,599	\$ 1,124,141	\$ 1,124,141	\$ 0	\$(276,458)
Capital Outlay	\$ 263,749	\$ 0	\$ 0	\$ 0	\$(263,749)
Debt Service	\$ 14,312	\$ 0	\$ 0	\$ 0	\$(14,312)
Subtotal:	\$ 2,958,242	\$ 2,422,457	\$ 2,422,457	\$ 0	\$(535,785)
Transfers Out	\$ 14,375	\$ 309,021	\$ 309,021	\$ 0	\$ 294,646
Reserves - Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 2,972,617	\$ 2,731,478	\$ 2,731,478	\$ 0	\$(241,139)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

CHANGES BETWEEN STAGES

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$390,371 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Fuel Proximity Sensors - \$198,371
 - Fire Station 42 DEF Dispenser - \$96,000
 - Fire Station 55 DEF Dispenser - \$96,000

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
REVENUES:					
Charges For Services	\$ 1,797,760	\$ 1,612,356	\$ 1,612,356	\$ 0	\$(185,404)
Subtotal:	\$ 1,797,760	\$ 1,612,356	\$ 1,612,356	\$ 0	\$(185,404)
Transfers In	\$ 192,000	\$ 146,000	\$ 146,000	\$ 0	\$(46,000)
Fund Balance	\$ 446,999	\$ 310,187	\$ 700,558	\$ 390,371	\$ 253,559
REVENUES TOTAL:	\$ 2,436,759	\$ 2,068,543	\$ 2,458,914	\$ 390,371	\$ 22,155
EXPENDITURES:					
Personal Services	\$ 77,155	\$ 79,862	\$ 79,862	\$ 0	\$ 2,707
Operating Expenses	\$ 1,885,294	\$ 1,744,687	\$ 1,744,687	\$ 0	\$(140,607)
Capital Outlay	\$ 471,435	\$ 154,000	\$ 544,371	\$ 390,371	\$ 72,936
Subtotal:	\$ 2,433,884	\$ 1,978,549	\$ 2,368,920	\$ 390,371	\$(64,964)
Transfers Out	\$ 2,875	\$ 89,994	\$ 89,994	\$ 0	\$ 87,119
EXPENDITURES TOTAL:	\$ 2,436,759	\$ 2,068,543	\$ 2,458,914	\$ 390,371	\$ 22,155

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY21 Recommended Final - FY21 Tentative)

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

AGENCY:	COUNTY ADMINISTRATION	MEETING DATE:	09/21/20
DIVISION/OFFICE:	COUNTY ADMINISTRATION	MEETING TYPE:	MEETING
DIRECTOR/MANAGER:	DONNA RENBERG	REQUEST TYPE:	REGULAR

AGENDA REQUEST

Approve the FY21 Organizational Chart submitted by the County Manager.

STRATEGIC PLAN GOAL

Ensure Cost-Effective and High Performing County Government

STRATEGIC PLAN ACTION ITEM

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$

There is no financial impact other than staff time to prepare the item.

APPROVING DEPARTMENTS

BACKGROUND INFORMATION

- Pursuant to Chapter 1 of the Administrative Code, 1.2 County Manager, the County Manager shall submit an Organizational Chart to the Board.
- Staff Recommends approval.

Osceola County Citizens



Osceola County BOARD OF COUNTY COMMISSIONERS

**Commission Auditor
HORACE NWACHUKWU**

**County Manager
DONALD S. FISHER**

**County Attorney
ANDREW W. MAI**

**Deputy County Manager
BETH A. KNIGHT**

Human Resources

- Employee Benefits & Relations
- Risk Mgmt.

Governmental Affairs/Grants

- Lobbying Services
- Federal & State Grants

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

**CONSTITUTIONALS /
ELECTED OFFICIALS:**

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

Community Development

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

Human Services

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

Communications Department

- Community Outreach
- Branding
- Public Information

Public Safety

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

Public Works

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

Transportation & Transit

- Complete Street Construction
- Osceola Parkway
- Traffic Engineering
- Transportation Planning

Business Services

- Agenda Mgmt.
- Board Support
- Contract Mgmt.
- Procurement

Strategic Initiatives

- Economic Development
- W192 & E192

Financial Services

- Budget
- Finance
- Debt Mgmt.
- Maint. District
- Special Assessments

Information Technology

- IT Security
- Project Mgmt.
- Support Services
- System/Network Services
- Web Services