

# TENTATIVE BUDGET

FISCAL YEAR 2021



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**TO:** Honorable Chair and County Commissioners  
**THROUGH:** Donna L. Renberg, Asst. County Manager  
**FROM:** Sharon Chauharjasingh, OMB Director  
**DATE:** September 2, 2020  
**RE:** Fiscal Year 2021 (FY21) Tentative Budget



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In preparation for the First Public Hearing, we are pleased to submit the FY21 Tentative Budget. As described in detail below, subsequent to the Recommended Budget there have been changes implemented since July resulting in a submitted Tentative Budget of \$1,283,749,441. This is an increase of \$1,006,509 from the Recommended Budget, but still a decrease of \$84,821,271 from the FY20 Adopted Budget.

**COUNTYWIDE BUDGET SUMMARY - FY21 TENTATIVE BUDGET:**

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY20 Adopted Budget, reports are attached to this memorandum that identify both variances. In particular, the first document attached to this memorandum is a Countywide Budget Summary. This report provides a comparison from the FY20 Adopted Budget to the FY21 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled “\* **Variance.**” This column is the Tentative Budget minus the Recommended Budget. As a result, staff respectfully submits the following summary to aid in the review of the reports.

**COUNTYWIDE REVENUES:** For the Tentative Budget, when compared to FY20 Adopted, Intergovernmental Revenue (Grant funding), including any remaining CARES funds, and Fund Balance still does not reflect remaining balances for ongoing grants and capital projects as these funds will be included in the Final Recommended to allow for accurate as possible estimate. Since submission of the FY21 Recommended Budget, however, staff reviewed Fund Balance and Revenue projections in light of the pandemic, Department of Revenue (DOR) projections and as additional receipts were received. This review warranted adjustments in a few categories which are detailed as follows:

- Ad Valorem shows a decrease from Recommended due to the refunding of debt, resulting in lower payments, associated with Environmental Lands program and the reduction of the Hidden Heights Municipal Service Taxing Unit (MSTU) to zero. The residents of Hidden Heights were individually mailed notices requesting their input on retaining or eliminating their services and the outcome resulted in the elimination of the millage rate.
- Other Taxes decreased based on revised estimates for 9<sup>th</sup> and 1-6<sup>th</sup> cents Gas Taxes to match estimates from the Department of Revenue, which were offset by a slight increase to Tourist Development Taxes.
- Permits, Fees, and Special Assessments increased due to revised estimates for Fire Impact Fees and adjustments to revenues associated with curbside collections. Although the Solid Waste rates

were calculated for the Recommended, the budget was not updated to reflect the change in rates which resulted in an increase. These increases were offset by reductions in other Funds due to refining revenue estimates.

- Intergovernmental Revenue decreased primarily due to reductions to the Half-Cent Sales Tax and the 7<sup>th</sup> cent Gas Tax in conjunction with the Department of Revenue's estimates.
- Charges for Services decreased as a result of adjustments from employee plan selections during Open Enrollment.
- Miscellaneous Revenues increased primarily due to the addition of funds for Medicaid reimbursement by the State to offset expenses associated with emergency medical services.
- Transfers In increased to reflect adjustments due to appropriating the correct proportionate share of Fleet costs among user departments and in TDT revenues to support TDC Audit and TDT Enforcement & Compliance.
- Fund Balance increased primarily due to revised estimates and re-budgeting funds from the prior year to support the continuation of tasks in the new fiscal year which was offset by a reduction to Fund Balance in Fund 334 – Transportation Improvement Construction Fund.

**COUNTYWIDE EXPENDITURES:**

- Personal Services continues to reflect changes made in the Recommended, including no salary adjustments, no new positions and increase in employee related benefits, but since the Recommended Budget, primary changes are due to employee plan selections during Open Enrollment.
- Operating adjustments since the Recommended Budget are primarily related to re-budgeted projects (\$4.0M) from FY20 for improvements at Lake Cypress, Lake Toho at Shingle Creek, and Professional Services improvements and redevelopment grants in the W192 Corridor; reallocating Capital Outlay to Operating as a result of the change in threshold (from \$1,000 to \$5,000) in accordance with revised accounting guidelines; Overhead Allocations for the Internal Service Funds; inclusion of the Tax Collector's budget request for FY21; finalization of funding for inmate medical and juvenile justice share; and finalization of the amount for the curbside collection contract based on the correct number of units.
- Capital Outlay decreased from the Recommended Budget due to the changes in threshold as items were moved to Operating. It does still include limited new capital requests as proposed in the 5 Year Capital Improvement Plan (FY21-FY25) which is included in the back of this book. The attached sheet details the difference between the Recommended and Tentative Budgets, which reflects an adjustment to Fund 115 – Court Facilities Fund for a Hearing Room Reconfiguration project as this project was started in FY20. Remaining efforts for this project, along with all ongoing projects, will be carried forward for inclusion in the FY21 Final Recommended Budget.
- Debt Service decreased due to the refunding of Fund 238 - Limited GO Bonds Series 2010 associated with Environmental Lands.
- There were no adjustments to Grants and Aids.
- Transfers Out increased from FY20 primarily due to increased support from the General Fund for the Constitutional Officers and for transportation activities due to the negative impacts on the revenue streams related to COVID 19. Since the Recommended Budget, additional changes were

required as the General Fund had to further increase its support to the Transportation Trust Fund (Fund 102) and in Countywide Fire (Fund 134) to adjust this Fund's proportionate share of Fleet costs which created offsets in other Funds.

- Reserves continue to be established in accordance with Policy, State Statutes, actuarial reports, approved agreements and bond covenants. Funds remain set aside for disaster recovery expenses pending reimbursement from FEMA for Hurricane Irma. In addition, the largest reserve is for the continuation of the Neptune Road projects in the Mobility Fee Funds. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
  - Reserves - Operating, Debt, Claims, and Stability were all adjusted in accordance with the requirements within each specific Fund;
  - Reserves - Capital decreased primarily due to a shifting of funds to Reserves Assigned for the same ongoing complete street projects in a different fund and appropriating additional funds for Neptune and Fire Station #45;
  - Reserves - Restricted increased to set aside funds in accordance with bond documents for Osceola Parkway;

#### **FUND SUMMARY GROUPS - FY21 TENTATIVE BUDGET:**

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

**GENERAL FUNDS:** The General Funds include Fund 001 - General Fund and the sub-fund for the Dedicated Ad Valorem Tax (DAT). Cumulatively, the Tentative Budget for these two funds for FY21 is \$383,787,106 which is an increase of \$338,246 from the Recommended FY21 Budget. The DAT Fund (\$18,231,447) is dedicated to transportation needs and only accounts for the transfer to Fund 102-Transportation Trust Fund and is also reflected in the Transfers Out line in the General Fund, the rest of this section will specifically speak to Fund 001 - General Fund as compared to the Recommended Budget submitted in July.

**Revenues:** In addition to the changes that were implemented Countywide after the Recommended Budget was submitted, Fund Balance and Revenues were reevaluated with additional receipts and information from DOR which resulted in a reduction to the Local Government Half-Cent Sales Tax.

#### **Expenditures:**

- Personal Services increased by \$149,364 from the Recommended Budget as a result of adjustments from employee plan selections during Open Enrollment.
- Operating Expenses increased from the Recommended Budget by \$1,710,601 due to adjustments to the Tax Collector's budget resulting from their submission for FY21, additional maintenance items at the Jail and Sheriff's Office, finalizing the Medical Examiner's and inmate medical contracts, reallocating Capital Outlay equipment to Operating, and Overhead allocations, all of which offset a slight reduction to the Juvenile Detention cost.

- Capital Outlay decreased \$67,862 from the Recommended Budget due to the reallocation of items to Operating as noted above.
- There were no adjustments to Debt Service or Grants and Aids.
- Transfers Out increased \$1,602,606 from the Recommended Budget for funds transferred to the Designated Ad Valorem Fund to support Transportation and Debt Service.
- Reserves – Operating were adjusted in accordance with the Budget Policy, including a reduction to offset the increases noted above.

**SPECIAL REVENUE FUNDS:** The County has 47 Special Revenue Funds and each one is detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds (\$442,280,726) is a decrease of \$95,532,411 from FY20 Adopted Budget but an increase of \$7,229,915 from the Recommended Budget.

**Revenues:** Although there will be additional adjustments to Intergovernmental Revenue and Fund Balance in the Final Recommended Budget as a result of including ongoing grants and capital projects, the following changes are specific to the Special Revenue Funds from the Recommended Budget submitted in July:

- Ad Valorem Taxes decreased slightly due to adjustments noted earlier in the Countywide overview.
- Other Taxes decreased due to a reduction in gas taxes which was offset by a slight increase to Tourist Development Taxes resulting from revised estimates and additional receipts in FY20.
- Additional revenues reflected in Permits, Fees & Special Assessments are primarily due to Fire Impact Fees.
- Intergovernmental Revenue reflects a reduction due to adjustments in gas taxes.
- Miscellaneous Revenues increased as a result of additional funding for Medicaid reimbursements for transport services in the Countywide Fire Fund.
- Transfers In increased from the General Fund as noted previously.
- The increase in Fund Balance is due to re-budgeting projects from FY20 which was the primary reason for the overall increase from the Recommended Budget.

**Expenditures:**

- Personal Services reflects an increase due to employee plan selections during Open Enrollment.
- Operating increased \$5,429,248 primarily due to re-budgets, as noted in the Countywide overview, with adjustments to contractual services for Experience Kissimmee as a result of refining revenue projections.
- Capital Outlay decreased primarily due to changes in the Capital threshold previously noted; however, ongoing capital projects from FY20 have not been included, but will be for the Final Recommended Budget.
- Transfers Out increased primarily due to a cost shared position with Fleet, as well as a transfer from Section 8 (Fund 168) for the Debt Service associated with the Mill Creek property.

- Reserves are in accordance with the Budget Policy, specific requirements of the funding source and commitments. In particular, Reserves – Capital increased primarily for funds associated with Station #45 and Neptune.

**DEBT SERVICE FUNDS:** The County has 22 Debt Service Funds included in the Tentative Budget Book which is an increase of two Funds. These Funds establish payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget. Adjustments include establishing a new debt service Fund 250 – Ltd GO Refunding, Series 2020 due to the refunding of Fund 238 – Limited GO Bonds Series 2010 associated with Environmental Lands. Fund 238 will be closed as a result of the refunding which is reflected in the reduction in Ad Valorem as payments will decrease. In addition, Fund 251 – Public Improvement Revenue Bonds Series 2020 is also new for FY21 to track Principal and Interest payments associated with the Mill Creek property for the Human Services Department. Reserves were adjusted as required per the debt requirements.

**CAPITAL PROJECT FUNDS:** The County’s 10 Capital Project Funds account for management of the County’s capital projects. These Funds are separated in accordance with the different funding sources and currently reflects an increase from the FY20 Adopted of approximately (\$11.9M). Since the Recommended Budget, Fund Balance was reduced with an offsetting reduction to Reserves Capital, as it relates to an ongoing capital project in FY20. In addition, Reserves Assigned was increased due to shifting funds from Reserves Capital for the same ongoing complete street projects. This Fund Group, however, will be adjusted for the Final Recommended as a result of incorporating capital projects from the prior year so that they may continue in the new fiscal year.

**ENTERPRISE FUNDS:** The County has two Enterprise Funds – Landfill/Solid Waste and Osceola Parkway. Adjustments to revenues from the Recommended Budget reflect decreases in Permits, Fees & Special Assessments for the Solid Waste Fund that decreased due to refining revenue estimates which was offset by a slight increase in revenues associated with curbside collections. Charges for Services in Osceola Parkway was further reduced due to reevaluating Toll revenues in light of additional receipts and assumptions as a result of the pandemic. In addition, Fund Balance was refined and adjusted.

From the Recommended Budget, changes were also made to expenditures. Personal Services in the Solid Waste Fund increased slightly due to employee plan selections during Open Enrollment. Operating decreased for the curbside collection contract due to adjustments to the number of residential units, as well as adjustments to Tax Collector fees. Osceola Parkway decreased slightly due to overhead allocations. Reserves were adjusted in accordance with the Budget Policy and in accordance with the bond documents.

**INTERNAL SERVICE FUNDS:** Osceola County has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement basis. Since the Recommended Budget several of these funds were impacted as a result of the completion of Open Enrollment. Open Enrollment impacted Charges for Services due to changes in Constitutional and BOCC employees and retirees’ plan selections which resulted in an overall decrease in revenue (\$31,215). Transfers In changed in the Fleet funds due to the changes previously noted. Fund Balance was reevaluated which



resulted in an increase. The Open Enrollment changes also impacted expenditures as Personal Services increased slightly due to employee plan selections. Operating Expenses decreased primarily due to adjustments to Fleet Maintenance and Fuel as well as to Property & Liability claims, and adjustments to Overhead allocations. Reserves were adjusted in accordance with the Budget Policy and Actuarial Study.

**CONCLUSION:** Within the Fund Groups are a number of individual balanced Funds that are accounted for separately based on their specific requirements. As a result, in addition to the information provided in this memorandum, the FY21 Tentative Budget Book also includes the following for each Fund:

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

These reports will provide a comparison from the FY20 Adopted Budget to the FY21 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled “\***Variance.**” This column is the Tentative Budget minus the Recommended Budget.

The FY21 Tentative Budget increased by \$1,006,509 since the Recommended Budget was presented in July, but reflects a decrease from the FY20 Adopted (-\$84,821,271). However, it should be noted that the ongoing capital projects and CARES funds have not yet been included; they will be included for the Final Recommended Budget to ensure that the estimates are as accurate as possible. As mentioned, the majority of the changes can be reconciled through the aforementioned adjustments to revenue projections, Personal Services, Operating, Capital and Debt Service.

### Countywide Budget Summary

	FY20 Adopted Budget:	FY21 Recommended Budget:	FY21 Tentative Budget:	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 229,122,038	\$ 252,679,069	\$ 252,321,572	\$(357,497)	\$ 23,199,534
PY Delinquent Ad Valorem Tax	\$ 1,006,000	\$ 83,024	\$ 83,024	\$ 0	\$(922,976)
Other Taxes	\$ 140,675,348	\$ 102,083,938	\$ 101,628,380	\$(455,558)	\$(39,046,968)
Permits, Fees & Special Assessments	\$ 124,778,797	\$ 121,591,685	\$ 122,491,497	\$ 899,812	\$(2,287,300)
Intergovernmental Revenue	\$ 109,316,852	\$ 63,561,312	\$ 62,443,285	\$(1,118,027)	\$(46,873,567)
Charges For Services	\$ 85,033,892	\$ 73,575,587	\$ 72,404,229	\$(1,171,358)	\$(12,629,663)
Judgment, Fines & Forfeits	\$ 2,687,451	\$ 2,594,303	\$ 2,594,303	\$ 0	\$(93,148)
Miscellaneous Revenues	\$ 42,291,052	\$ 9,451,750	\$ 9,689,857	\$ 238,107	\$(32,601,195)
Less 5% Statutory Reduction	\$(29,849,388)	\$(27,775,608)	\$(27,680,843)	\$ 94,765	\$ 2,168,545
<b>Subtotal:</b>	<b>\$ 705,062,042</b>	<b>\$ 597,845,060</b>	<b>\$ 595,975,304</b>	<b>\$(1,869,756)</b>	<b>\$(109,086,738)</b>
Transfers In	\$ 109,044,731	\$ 119,014,232	\$ 121,831,634	\$ 2,817,402	\$ 12,786,903
Other Sources	\$ 45,214,309	\$ 7,639,806	\$ 7,639,806	\$ 0	\$(37,574,503)
Fund Balance	\$ 509,249,630	\$ 558,243,834	\$ 558,302,697	\$ 58,863	\$ 49,053,067
<b>REVENUES TOTAL:</b>	<b>\$ 1,368,570,712</b>	<b>1,282,742,932</b>	<b>1,283,749,441</b>	<b>\$ 1,006,509</b>	<b>\$(84,821,271)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 139,642,807	\$ 139,305,557	\$ 139,737,579	\$ 432,022	\$ 94,772
Operating Expenses	\$ 273,295,162	\$ 266,950,419	\$ 272,349,887	\$ 5,399,468	\$(945,275)
Capital Outlay	\$ 216,894,858	\$ 71,566,878	\$ 70,605,337	\$(961,541)	\$(146,289,521)
Debt Service	\$ 65,689,961	\$ 58,584,670	\$ 56,623,538	\$(1,961,132)	\$(9,066,423)
Grants and Aids	\$ 76,428,909	\$ 6,689,941	\$ 6,689,941	\$ 0	\$(69,738,968)
<b>Subtotal:</b>	<b>\$ 771,951,697</b>	<b>\$ 543,097,465</b>	<b>\$ 546,006,282</b>	<b>\$ 2,908,817</b>	<b>\$(225,945,415)</b>
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$(3,820,851)
Transfers Out	\$ 201,400,228	\$ 216,147,466	\$ 218,968,860	\$ 2,821,394	\$ 17,568,632
Reserves - Operating	\$ 110,146,990	\$ 120,158,710	\$ 117,670,777	\$(2,487,933)	\$ 7,523,787
Reserves - Debt	\$ 53,340,163	\$ 62,208,129	\$ 65,908,569	\$ 3,700,440	\$ 12,568,406
Reserves - Capital	\$ 143,270,881	\$ 275,949,132	\$ 255,788,879	\$(20,160,253)	\$ 112,517,998
Reserves - Claims	\$ 18,000,936	\$ 17,351,971	\$ 18,934,788	\$ 1,582,817	\$ 933,852
Reserves - Assigned	\$ 25,850,520	\$ 18,272,636	\$ 29,324,512	\$ 11,051,876	\$ 3,473,992
Reserves - Restricted	\$ 10,467,801	\$ 12,035,519	\$ 12,713,019	\$ 677,500	\$ 2,245,218
Reserves - Stability	\$ 30,320,645	\$ 17,521,904	\$ 18,433,755	\$ 911,851	\$(11,886,890)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,368,570,712</b>	<b>1,282,742,932</b>	<b>1,283,749,441</b>	<b>\$ 1,006,509</b>	<b>\$(84,821,271)</b>

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

**GENERAL FUND – FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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	\$ 28,027,148	\$ 27,256,642	\$(770,506)	\$(10,353,852)
Charges For Services	\$ 2,346,091	\$ 2,054,010	\$ 2,038,713	\$(15,297)	\$(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)	\$(13,742,009)	\$(13,702,719)	\$ 39,290	\$(491,786)
<b>Subtotal:</b>	<b>\$ 251,366,396</b>	<b>\$ 261,384,274</b>	<b>\$ 260,637,761</b>	<b>\$(746,513)</b>	<b>\$ 9,271,365</b>
Transfers In	\$ 31,000,003	\$ 29,433,832	\$ 30,559,684	\$ 1,125,852	\$(440,319)
Other Sources	\$ 2,696,892	\$ 3,281,354	\$ 3,281,354	\$ 0	\$ 584,462
Fund Balance	\$ 86,933,237	\$ 89,349,400	\$ 89,308,307	\$(41,093)	\$ 2,375,070
<b>REVENUES TOTAL:</b>	<b>\$ 371,996,528</b>	<b>\$ 383,448,860</b>	<b>\$ 383,787,106</b>	<b>\$ 338,246</b>	<b>\$ 11,790,578</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 65,454,214	\$ 65,858,657	\$ 66,008,021	\$ 149,364	\$ 553,807
Operating Expenses	\$ 68,770,277	\$ 72,909,355	\$ 74,619,956	\$ 1,710,601	\$ 5,849,679
Capital Outlay	\$ 6,576,244	\$ 6,293,765	\$ 6,225,903	\$(67,862)	\$(350,341)
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)
<b>Subtotal:</b>	<b>\$ 146,751,711</b>	<b>\$ 152,678,748</b>	<b>\$ 154,470,851</b>	<b>\$ 1,792,103</b>	<b>\$ 7,719,140</b>
Transfers Out	\$ 149,452,299	\$ 163,505,103	\$ 166,215,843	\$ 2,710,740	\$ 16,763,544
Reserves - Operating	\$ 60,137,845	\$ 61,655,972	\$ 57,491,375	\$(4,164,597)	\$(2,646,470)
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
<b>EXPENDITURES TOTAL:</b>	<b>\$ 371,996,528</b>	<b>\$ 383,448,860</b>	<b>\$ 383,787,106</b>	<b>\$ 338,246</b>	<b>\$ 11,790,578</b>

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

<b>SPECIAL REVENUE FUND GROUP</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 35,015,740	\$ 38,568,918	\$ 38,563,877	\$(5,041)	\$ 3,548,137
PY Delinquent Ad Valorem Tax	\$ 6,000	\$ 6,500	\$ 6,500	\$ 0	\$ 500
Other Taxes	\$ 81,131,744	\$ 51,061,738	\$ 50,606,180	\$(455,558)	\$(30,525,564)
Permits, Fees & Special Assessments	\$ 95,377,137	\$ 90,590,723	\$ 91,570,681	\$ 979,958	\$(3,806,456)
Intergovernmental Revenue	\$ 63,402,035	\$ 35,534,164	\$ 35,186,643	\$(347,521)	\$(28,215,392)
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	\$ 4,682,792	\$ 4,930,126	\$ 247,334	\$ 489,750
Less 5% Statutory Reduction	\$(12,107,101)	\$(10,457,729)	\$(10,480,587)	\$(22,858)	\$ 1,626,514
<b>Subtotal:</b>	<b>\$ 285,688,436</b>	<b>\$ 227,709,551</b>	<b>\$ 228,105,865</b>	<b>\$ 396,314</b>	<b>\$(57,582,571)</b>
Transfers In	\$ 30,627,538	\$ 39,412,771	\$ 40,506,365	\$ 1,093,594	\$ 9,878,827
Other Sources	\$ 1,945,804	\$ 1,561,392	\$ 1,561,392	\$ 0	\$(384,412)
Fund Balance	\$ 219,551,359	\$ 166,367,097	\$ 172,107,104	\$ 5,740,007	\$(47,444,255)
<b>REVENUES TOTAL:</b>	<b>\$ 537,813,137</b>	<b>\$ 435,050,811</b>	<b>\$ 442,280,726</b>	<b>\$ 7,229,915</b>	<b>\$(95,532,411)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 70,624,931	\$ 69,837,988	\$ 70,101,583	\$ 263,595	\$(523,348)
Operating Expenses	\$ 139,465,990	\$ 129,013,554	\$ 134,442,802	\$ 5,429,248	\$(5,023,188)
Capital Outlay	\$ 115,362,972	\$ 19,181,925	\$ 18,288,246	\$(893,679)	\$(97,074,726)
Debt Service	\$ 4,953,797	\$ 5,071,506	\$ 5,071,506	\$ 0	\$ 117,709
Grants and Aids	\$ 612,472	\$ 1,054,136	\$ 1,054,136	\$ 0	\$ 441,664
<b>Subtotal:</b>	<b>\$ 331,020,162</b>	<b>\$ 224,159,109</b>	<b>\$ 228,958,273</b>	<b>\$ 4,799,164</b>	<b>\$(102,061,889)</b>
Transfers Out	\$ 32,393,196	\$ 36,457,480	\$ 36,567,404	\$ 109,924	\$ 4,174,208
Reserves - Operating	\$ 43,838,438	\$ 47,660,981	\$ 47,459,375	\$(201,606)	\$ 3,620,937
Reserves - Debt	\$ 2,221,852	\$ 3,899,422	\$ 3,899,422	\$ 0	\$ 1,677,570
Reserves - Capital	\$ 88,789,375	\$ 94,926,127	\$ 96,536,709	\$ 1,610,582	\$ 7,747,334
Reserves - Assigned	\$ 88,000	\$ 344,601	\$ 344,601	\$ 0	\$ 256,601
Reserves - Restricted	\$ 10,467,801	\$ 11,407,519	\$ 11,407,519	\$ 0	\$ 939,718
Reserves - Stability	\$ 28,994,313	\$ 16,195,572	\$ 17,107,423	\$ 911,851	\$(11,886,890)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 537,813,137</b>	<b>\$ 435,050,811</b>	<b>\$ 442,280,726</b>	<b>\$ 7,229,915</b>	<b>\$(95,532,411)</b>

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

**DEBT SERVICE FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 3,445,689	\$ 3,454,320	\$ 3,101,864	\$(352,456)	\$(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	\$ 85,531	\$ 76,304	\$(9,227)	\$(31,855)
Less 5% Statutory Reduction	\$(211,911)	\$(208,485)	\$(190,401)	\$ 18,084	\$ 21,510
<b>Subtotal:</b>	<b>\$ 6,095,768</b>	<b>\$ 3,961,209</b>	<b>\$ 3,617,610</b>	<b>\$(343,599)</b>	<b>\$(2,478,158)</b>
Transfers In	\$ 40,105,260	\$ 37,777,005	\$ 38,352,483	\$ 575,478	\$(1,752,777)
Fund Balance	\$ 43,639,870	\$ 35,954,770	\$ 34,299,190	\$(1,655,580)	\$(9,340,680)
<b>REVENUES TOTAL:</b>	<b>\$ 89,840,898</b>	<b>\$ 77,692,984</b>	<b>\$ 76,269,283</b>	<b>\$(1,423,701)</b>	<b>\$(13,571,615)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 66,677	\$ 66,846	\$ 60,159	\$(6,687)	\$(6,518)
Debt Service	\$ 44,218,085	\$ 41,544,911	\$ 39,583,779	\$(1,961,132)	\$(4,634,306)
<b>Subtotal:</b>	<b>\$ 44,284,762</b>	<b>\$ 41,611,757</b>	<b>\$ 39,643,938</b>	<b>\$(1,967,819)</b>	<b>\$(4,640,824)</b>
Transfers Out	\$ 653,681	\$ 1,980	\$ 1,980	\$ 0	\$(651,701)
Reserves - Debt	\$ 44,902,455	\$ 36,079,247	\$ 36,623,365	\$ 544,118	\$(8,279,090)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 89,840,898</b>	<b>\$ 77,692,984</b>	<b>\$ 76,269,283</b>	<b>\$(1,423,701)</b>	<b>\$(13,571,615)</b>

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

**CAPITAL PROJECTS FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 37,139,969	\$ 27,065,136	\$ 27,065,136	\$ 0	\$(10,074,833)
Intergovernmental Revenue	\$ 6,234,867	\$ 0	\$ 0	\$ 0	\$(6,234,867)
Miscellaneous Revenues	\$ 33,172,191	\$ 287,039	\$ 287,039	\$ 0	\$(32,885,152)
Less 5% Statutory Reduction	\$(1,867,597)	\$(1,367,609)	\$(1,367,609)	\$ 0	\$ 499,988
<b>Subtotal:</b>	<b>\$ 74,679,430</b>	<b>\$ 25,984,566</b>	<b>\$ 25,984,566</b>	<b>\$ 0</b>	<b>\$(48,694,864)</b>
Transfers In	\$ 7,070,147	\$ 12,224,184	\$ 12,224,184	\$ 0	\$ 5,154,037
Other Sources	\$ 40,340,487	\$ 2,797,060	\$ 2,797,060	\$ 0	\$(37,543,427)
Fund Balance	\$ 91,243,031	\$ 195,490,677	\$ 184,290,677	\$(11,200,000)	\$ 93,047,646
<b>REVENUES TOTAL:</b>	<b>\$ 213,333,095</b>	<b>\$ 236,496,487</b>	<b>\$ 225,296,487</b>	<b>\$(11,200,000)</b>	<b>\$ 11,963,392</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 85,211,166	\$ 45,925,188	\$ 45,925,188	\$ 0	\$(39,285,978)
Debt Service	\$ 5,561,490	\$ 2,526,537	\$ 2,526,537	\$ 0	\$(3,034,953)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
<b>Subtotal:</b>	<b>\$ 160,688,254</b>	<b>\$ 48,451,725</b>	<b>\$ 48,451,725</b>	<b>\$ 0</b>	<b>\$(112,236,529)</b>
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	\$ 169,643,255	\$ 147,243,255	\$(22,400,000)	\$ 117,272,920
Reserves - Assigned	\$ 5,752,523	\$ 2,752,613	\$ 13,952,613	\$ 11,200,000	\$ 8,200,090
<b>EXPENDITURES TOTAL:</b>	<b>\$ 213,333,095</b>	<b>\$ 236,496,487</b>	<b>\$ 225,296,487</b>	<b>\$(11,200,000)</b>	<b>\$ 11,963,392</b>

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

**ENTERPRISE FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 22,760,630	\$ 24,533,421	\$ 24,453,275	\$ (80,146)	\$ 1,692,645
Charges For Services	\$ 25,009,511	\$ 14,217,963	\$ 13,093,117	\$ (1,124,846)	\$ (11,916,394)
Miscellaneous Revenues	\$ 386,574	\$ 363,948	\$ 363,948	\$ 0	\$ (22,626)
Less 5% Statutory Reduction	\$ (2,407,836)	\$ (1,955,766)	\$ (1,895,517)	\$ 60,249	\$ 512,319
<b>Subtotal:</b>	<b>\$ 45,748,879</b>	<b>\$ 37,159,566</b>	<b>\$ 36,014,823</b>	<b>\$ (1,144,743)</b>	<b>\$ (9,734,056)</b>
Other Sources	\$ 107,842	\$ 0	\$ 0	\$ 0	\$ (107,842)
Fund Balance	\$ 51,752,288	\$ 55,017,043	\$ 61,834,666	\$ 6,817,623	\$ 10,082,378
<b>REVENUES TOTAL:</b>	<b>\$ 97,609,009</b>	<b>\$ 92,176,609</b>	<b>\$ 97,849,489</b>	<b>\$ 5,672,880</b>	<b>\$ 240,480</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,661,168	\$ 1,681,172	\$ 1,689,396	\$ 8,224	\$ 28,228
Operating Expenses	\$ 28,217,734	\$ 27,537,810	\$ 26,928,338	\$ (609,472)	\$ (1,289,396)
Capital Outlay	\$ 9,009,292	\$ 12,000	\$ 12,000	\$ 0	\$ (8,997,292)
Debt Service	\$ 10,892,140	\$ 7,437,433	\$ 7,437,433	\$ 0	\$ (3,454,707)
<b>Subtotal:</b>	<b>\$ 49,780,334</b>	<b>\$ 36,668,415</b>	<b>\$ 36,067,167</b>	<b>\$ (601,248)</b>	<b>\$ (13,713,167)</b>
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$ (3,820,851)
Transfers Out	\$ 1,602,419	\$ 985,323	\$ 986,053	\$ 730	\$ (616,366)
Reserves - Operating	\$ 5,996,722	\$ 10,667,772	\$ 12,626,307	\$ 1,958,535	\$ 6,629,585
Reserves - Debt	\$ 6,215,856	\$ 20,535,275	\$ 23,691,597	\$ 3,156,322	\$ 17,475,741
Reserves - Capital	\$ 14,090,937	\$ 9,261,027	\$ 9,890,192	\$ 629,165	\$ (4,200,745)
Reserves - Assigned	\$ 16,101,890	\$ 13,430,797	\$ 13,282,673	\$ (148,124)	\$ (2,819,217)
Reserves - Restricted	\$ 0	\$ 628,000	\$ 1,305,500	\$ 677,500	\$ 1,305,500
<b>EXPENDITURES TOTAL:</b>	<b>\$ 97,609,009</b>	<b>\$ 92,176,609</b>	<b>\$ 97,849,489</b>	<b>\$ 5,672,880</b>	<b>\$ 240,480</b>

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

**INTERNAL SERVICE FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 40,646,939	\$ 40,809,700	\$ 40,778,485	\$ (31,215)	\$ 131,546
Miscellaneous Revenues	\$ 880,204	\$ 880,204	\$ 880,204	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(44,010)</u>	<u>\$(44,010)</u>	<u>\$(44,010)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 41,483,133</b>	<b>\$ 41,645,894</b>	<b>\$ 41,614,679</b>	<b>\$ (31,215)</b>	<b>\$ 131,546</b>
Transfers In	\$ 241,783	\$ 166,440	\$ 188,918	\$ 22,478	\$(52,865)
Other Sources	\$ 123,284	\$ 0	\$ 0	\$ 0	\$(123,284)
Fund Balance	<u>\$ 16,129,845</u>	<u>\$ 16,064,847</u>	<u>\$ 16,462,753</u>	<u>\$ 397,906</u>	<u>\$ 332,908</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 57,978,045</u></b>	<b><u>\$ 57,877,181</u></b>	<b><u>\$ 58,266,350</u></b>	<b><u>\$ 389,169</u></b>	<b><u>\$ 288,305</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,902,494	\$ 1,927,740	\$ 1,938,579	\$ 10,839	\$ 36,085
Operating Expenses	\$ 36,774,484	\$ 37,422,854	\$ 36,298,632	\$(1,124,222)	\$(475,852)
Capital Outlay	\$ 735,184	\$ 154,000	\$ 154,000	\$ 0	\$(581,184)
Debt Service	<u>\$ 14,312</u>	<u>\$ 23,117</u>	<u>\$ 23,117</u>	<u>\$ 0</u>	<u>\$ 8,805</u>
<b>Subtotal:</b>	<b>\$ 39,426,474</b>	<b>\$ 39,527,711</b>	<b>\$ 38,414,328</b>	<b>\$ (1,113,383)</b>	<b>\$(1,012,146)</b>
Transfers Out	\$ 376,650	\$ 811,955	\$ 811,955	\$ 0	\$ 435,305
Reserves - Operating	\$ 173,985	\$ 173,985	\$ 93,720	\$(80,265)	\$(80,265)
Reserves - Debt	\$ 0	\$ 11,559	\$ 11,559	\$ 0	\$ 11,559
Reserves - Claims	<u>\$ 18,000,936</u>	<u>\$ 17,351,971</u>	<u>\$ 18,934,788</u>	<u>\$ 1,582,817</u>	<u>\$ 933,852</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 57,978,045</u></b>	<b><u>\$ 57,877,181</u></b>	<b><u>\$ 58,266,350</u></b>	<b><u>\$ 389,169</u></b>	<b><u>\$ 288,305</u></b>

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



**CAPITAL PROJECTS for the FY21 TENTATIVE BUDGET**

<b>* Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget are shaded.</b>				
<b>Fund / Project Name:</b>	<b>Total in the Recommended Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Tentative Budget:</b>
<b>Fund 001 - General Fund</b>				
Corrections - Rear Gate Improvements	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Corrections - Replacement of Fuel Tank	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Security Cameras (Facility Wide)	\$ 276,040	\$ 276,040	\$ -	\$ 276,040
FY21 Fleet Vehicle Replacement	\$ 281,354	\$ 281,354	\$ -	\$ 281,354
Jail - HVAC Chilled & Hot Water Piping System Replacement Ph 2	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000
NiftyLift Gas Boom	\$ 27,300	\$ 27,300	\$ -	\$ 27,300
Parks Tractor	\$ 115,000	\$ 115,000	\$ -	\$ 115,000
<b>Total:</b>	<b>\$ 4,809,694</b>	<b>\$ 4,809,694</b>	<b>\$ -</b>	<b>\$ 4,809,694</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ -</b>
<b>Fund 102 - Transportation Trust Fund</b>				
Yard 1 Propane Site	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Pickup Truck (Thermo Crew)	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
<b>Total:</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ 185,000</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ -</b>
<b>Fund 104 - Tourist Development Tax    <i>No TDT projects will commence until actual revenue receipts are verified.</i></b>				
OHP - Concession Stand Upgrade & Signage*	\$ 233,290	\$ 233,290	\$ -	\$ 233,290
OHP - Administrative Office/Box Office Renovations*	\$ 511,765	\$ 511,765	\$ -	\$ 511,765
OHP - Arena Sound System*	\$ 54,616	\$ 54,616	\$ -	\$ 54,616
OHP - Bollards	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
OHP - Events Center & Arena Lobby Lighting System	\$ 900,000	\$ 900,000	\$ -	\$ 900,000
OHP - Fencing	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
OHP - Improved Exterior Signage	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
OHP - Improved Interior Signage	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
OHP - Maintenance Workshop, Office and Storage Unit	\$ 61,000	\$ 61,000	\$ -	\$ 61,000
OHP - PA System (Box Office, Bowl, General, and Outdoors)*	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
OHP - POS System	\$ 180,000	\$ 180,000	\$ -	\$ 180,000
OHP - Surveillance System/Metal Detectors	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
OHP - Telephone/Voicemail System	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
OHP - Utility Distribution (Arena, Events Center, Parking Lots)	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
FY21 Fleet Vehicle Replacement	\$ 52,000	\$ 52,000	\$ -	\$ 52,000
OHP - Replace Fire Alarm Panels	\$ 435,000	\$ 435,000	\$ -	\$ 435,000
<b>Total:</b>	<b>\$ 4,352,671</b>	<b>\$ 4,352,671</b>	<b>\$ -</b>	<b>\$ 4,352,671</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ -</b>
<b>Fund 115 - Court Facilities Fund</b>				
9th Circuit Court - Hearing Room Reconfiguration	\$ 361,200	\$ -	\$ -	\$ -
Clerk of Court Criminal Division Office Reconfiguration	\$ 82,000	\$ 82,000	\$ -	\$ 82,000
Courthouse Bi-Directional Amplifier System	\$ 63,000	\$ 63,000	\$ -	\$ 63,000
<b>Total:</b>	<b>\$ 506,200</b>	<b>\$ 145,000</b>	<b>\$ -</b>	<b>\$ 145,000</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ (361,200)</b>
<b>Fund 125 -Environmental Land Maintenance</b>				
Twin Oaks Conservation Area	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
<b>Total:</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ -</b>

**CAPITAL PROJECTS for the FY21 TENTATIVE BUDGET**

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

**CAPITAL PROJECTS for the FY21 TENTATIVE BUDGET**

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

<b>Fund / Project Name:</b>	<b>Total in the Recommended Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Tentative Budget:</b>	
<b>Fund 306 - Local Option Sales Tax Fund (Continued)</b> <i>No projects will commence until actual revenue receipts are verified.</i>					
Traffic Signal Replacement Mast Arm Upgrades	\$ 387,150	\$ 387,150	\$ -	\$ 387,150	
<b>Total:</b>	<b>\$ 7,703,521</b>	<b>\$ 7,703,521</b>	<b>\$ -</b>	<b>\$ 7,703,521</b>	
Difference between Tentative and Recommended: \$ -					
<b>Fund 331 - Countywide Fire Capital Fund</b>					
Fire/EMS Equipment	\$ 1,571,667	\$ 1,571,667	\$ -	\$ 1,571,667	
<b>Total:</b>	<b>\$ 1,571,667</b>	<b>\$ 1,571,667</b>	<b>\$ -</b>	<b>\$ 1,571,667</b>	
Difference between Tentative and Recommended: \$ -					
<b>Fund 334 - Transportation Imp Construction Fund</b>					
Bill Beck Blvd, Segment B	\$ 8,000,000	\$ 8,000,000	\$ -	\$ 8,000,000	
Boggy Creek Road (Simpson to Narcoossee)	\$ 17,700,000	\$ 17,700,000	\$ -	\$ 17,700,000	
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 8,100,000	\$ 8,100,000	\$ -	\$ 8,100,000	
Poinciana Blvd (Pleasant Hill to Crescent Lake Way)	\$ 2,850,000	\$ 2,850,000	\$ -	\$ 2,850,000	
<b>Total:</b>	<b>\$ 36,650,000</b>	<b>\$ 36,650,000</b>	<b>\$ -</b>	<b>\$ 36,650,000</b>	
Difference between Tentative and Recommended: \$ -					
<b>Fund 511 - Fleet Fuel Internal Service Fund</b>					
Fire Station 42 DEF Dispenser and monitoring upgrade	\$ 73,000	\$ 73,000	\$ -	\$ 73,000	
Fire Station 55 DEF Dispenser and monitoring upgrade	\$ 73,000	\$ 73,000	\$ -	\$ 73,000	
<b>Total:</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>\$ -</b>	<b>\$ 146,000</b>	
Difference between Tentative and Recommended: \$ -					
<b>Capital Projects in Tentative Budget:</b>		<b>\$ 68,213,532</b>	<b>\$ 61,537,207</b>	<b>\$ 6,315,125</b>	<b>\$ 67,852,332</b>
Difference between Tentative and Recommended: \$ (361,200)					

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

## 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	365,555,659	365,555,659	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	29,569,508	29,569,508	0
103-Drug Abuse Treatment Fund	77,940	77,940	0
104-Tourist Development Tax Fund	48,836,055	48,836,055	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	506,576	506,576	0
112-Emergency(911)Communications	4,117,452	4,117,452	0
115-Court Facilities Fund	11,928,912	11,928,912	0
118-Homeless Prevention & Rapid Rehousing	357,697	357,697	0
125-Environmental Land Maintenance	5,408,026	5,408,026	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	271,280	271,280	0
142 - Mobility Fee East District Zone	12,898,403	12,898,403	0
143 - Mobility Fee West District Zone	49,373,409	49,373,409	0
145 - Red Light Cameras	1,573,884	1,573,884	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	149,994	149,994	0
148-Building Fund	21,659,235	21,659,235	0
149-East 192 CRA	1,283,304	1,283,304	0
150-West 192 Development Authority	7,743,138	7,743,138	0
151-CDBG Fund	3,769,271	3,769,271	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	6,660,582	6,660,582	0
158-Intergovernmental Radio Communications	2,994,119	2,994,119	0
168-Section 8 Fund	18,273,763	18,273,763	0
177-Fire Impact Fee Fund	3,405,091	3,405,091	0
178-Parks Impact Fee Fund	15,888,541	15,888,541	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
180-Inmate Welfare Fund	2,379,425	2,379,425	0
187-Road Impact Fee Poinciana Overlay	479,322	479,322	0
189 - Second Local Option Fuel Tax Fund	9,474,756	9,474,756	0
201-Limited GO Refunding Bonds, Series 2015	2,227,962	2,227,962	0
204-TDT Tax Bonds Series 2012	544,294	544,294	0
210-W 192 Phase IIC	714,114	714,114	0
211 - Sales Tax Revenue Bonds Series 2015A	5,318,318	5,318,318	0
236-Capital Improvement Bond Series 2009	0	0	0
238-GO Bonds 2010	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	44,871,142	44,871,142	0
315-Gen Cap Outlay Fund	3,897,115	3,897,115	0
328 - Special Purpose Capital Fund	0	0	0
331-Countywide Fire Capital Fund	16,580,257	16,580,257	0
334 - Transportation Imp Construction Fund	159,947,973	159,947,973	0
401-Solid Waste Fund	57,841,236	57,841,236	0
407-Osceola Parkway	40,008,253	40,008,253	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
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

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
511-Fleet Fuel Internal Service Fund	2,068,543	2,068,543	0
<b>Total Budget</b>	1,283,749,441	1,283,749,441	0



# **SPECIAL ASSESSMENTS**

## **RESOLUTION**

Resolution No. 20-147R .....	2-1
Resolution No. 20-148R .....	2-24
Resolution No. 20-149R .....	2-36

## RESOLUTION NO. 20-147R

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

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



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

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

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

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

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

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

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

**SECTION 2. PROPERTY SPECIALLY BENEFITED.** It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the

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

**SECTION 3. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL.**

(A) The rates for the Waste Assessments and special assessments being imposed within the MSBUs, as set forth in Appendix A are hereby approved for Fiscal Year 2020-2021. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

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

**SECTION 4. COLLECTION OF ASSESSMENTS.**

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

(B) The Waste Assessments and assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2020, the lien date for ad valorem taxes.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

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**DULY ADOPTED** this 10<sup>th</sup> 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:

\_\_\_\_\_

**APPENDIX A**  
**SPECIAL ASSESSMENT RATE SCHEDULE**  
**FISCAL YEAR 2020-2021**

**APPENDIX A  
SPECIAL ASSESSMENTS RATE SCHEDULE  
FISCAL YEAR 2020-2021**

<b>Municipal Service Benefit Unit (MSBU)</b>	<b>RATE</b>
<b><u>Cane Brake</u></b>	
Residential Properties (per parcel)	\$ 150.00
<b><u>Emerald Lakes (at the Fountains)</u></b>	
Residential Properties (per parcel)	\$ 240.00
<b><u>Household Chemical Waste</u></b>	
Residential Properties (per unit)	\$ 4.00
<b><u>Residential Solid Waste</u></b>	
Urban Services Area	\$ 292.99
Rural Services Area	\$ 292.99
<b><u>Tops Terrace</u></b>	
Residential Properties (per lot)	\$ 63.00
<b><u>STREET LIGHTING MSBUs</u></b>	
Adriane Park	\$ 79.00
Alamo Estates & Oak Pointe	\$ 35.75
Blackstone	\$ 175.00
Brighton Place	\$ 87.00
BVL Street Lighting	\$ 11.00
Chisholm Estates	\$ 235.00
CJ.'s Landing	\$ 62.08
Country Crossing	\$ 36.00
Hamilton's Reserve	\$ 31.50
Hilliard Place	\$ 85.00
Hyde Park	\$ 63.41
Indian Point	\$ 22.00
Kaliga Drive	\$ 27.00
Legacy Park	\$ 120.00
Moreland	\$ 42.00
Neptune Shores	\$ 55.00
Orange Vista	\$ 38.00
Pebble Pointe	\$ 15.00
Pine Grove Estates	\$ 80.00
Pine Grove Park	\$ 13.00
Plaza Drive Street Lighting	\$ 0.01
Quail Wood	\$ 49.00
Regal Oak Shores	\$ 60.00
Rolling Hills Estates	\$ 95.00
Sailfish Court	\$ 79.00

**APPENDIX A  
SPECIAL ASSESSMENTS RATE SCHEDULE  
FISCAL YEAR 2020-2021**

<b>STREET LIGHTING MSBUs</b>	
Southport Bay	\$ 93.74
The Wilderness	\$ 30.00
Turnberry Reserve	\$ 64.76
Whispering Oaks	\$ 45.00
Woods at Kings Crest	\$ 25.00
Wren Drive	\$ 81.00
<b>STORMWATER MSBUs</b>	
Adriane Park	\$ 89.50
Amberely Park	\$ 70.00
Bass Slough	\$ 76.73
Boggy Creek	\$ 58.52
Brighton Landings & Little Creek	\$ 25.30
Brighton Place	\$ 95.00
Chisholm Estates	\$ 117.90
C.J.'s Landing	\$ 136.00
Coralwood	\$ 84.53
Cornelius Place I	\$ 320.00
Cornelius Place II	\$ 351.20
Country Crossing	\$ 50.80
Country Green	\$ 80.00
Eagle Bay	\$ 35.83
Eagle Trace	\$ 117.00
Emerald Lake at Lizzia Brown	\$ 41.33
Fish Lake	\$ 10,000.00
Fryer Oaks	\$ 180.00
Green Meadows	\$ 120.00
Hamilton's Reserve	\$ 22.32
Hammock Pointe	\$ 100.40
Heritage Key Villas	\$ 22.00
Hickory Hollow	\$ 176.80
Hidden Pines	\$ 231.00
Hilliard Place	\$ 168.00
Hunter's Ridge	\$ 252.00
Hyde Park	\$ 85.00
Indian Point	\$ 25.50
International House of Pancakes	\$ 744.00
Johnson's Landing	\$ 160.00
Legacy Park	\$ 90.00
Live Oak	\$ 220.30
Lost Lake Estates	\$ 408.00
Monica Terrace	\$ 342.00
Moreland Estates	\$ 106.50
Morningside Village	\$ 91.70

**APPENDIX A  
SPECIAL ASSESSMENTS RATE SCHEDULE  
FISCAL YEAR 2020-2021**

<b>STORMWATER MSBUs</b>	
Narcoossee Half Acres	\$ 235.00
Neptune Shores	\$ 180.00
North Shore Village	\$ 30.00
Oak Pointe	\$ 25.44
Orange Vista	\$ 75.00
Parkway Plaza	\$ 575.00
Pebble Pointe	\$ 60.35
Pine Grove Estates	\$ 154.40
Pleasant Hill Lakes	\$ 29.13
Raintree at Springlake Village	\$ 40.00
Regal Oak Shores	\$ 212.00
Rolling Hills Estates	\$ 53.00
Royale Oaks	\$ 79.00
Saratoga Park	\$ 61.00
Silver Lake Drive	\$ 145.00
Silverlake Estates	\$ 88.00
Southport Bay	\$ 69.00
Steeplechase	\$ 180.00
Sylvan Lake Estates	\$ 107.00
Tierra Del Sol	\$ 86.20
Vacation Villas	\$ 41.35
Valencia Woods	\$ 121.00
Whispering Oaks	\$ 58.80
Windmill Point	\$ 42.58
Windward Cay	\$ 54.00
Woods At Kings Crest and Ashley Reserve	\$ 48.18

**APPENDIX B**  
**AFFIDAVIT OF MAILING**



## AFFIDAVIT OF MAILING

STATE OF FLORIDA  
COUNTY OF OSCEOLA

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

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

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

2. On or before August 21, 2020, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the MSBUs and other applicable provisions of law.

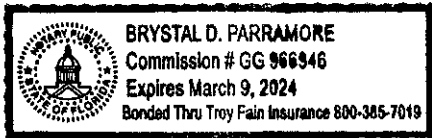
FURTHER AFFIANT SAYETH NOT.

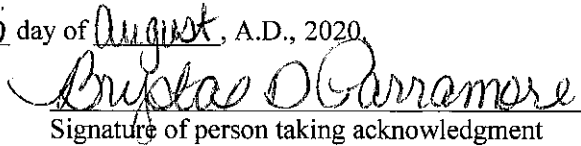
  
Affiant

STATE OF FLORIDA  
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Sharon Chauharjasingh who is personally known to me or who has produced \_\_\_\_\_ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 25 day of August, A.D., 2020.



  
Signature of person taking acknowledgment

Brystal D Parramore  
Name of acknowledger (printed)

My commission expires: 3/9/2024

**APPENDIX C**  
**PROOFS OF PUBLICATION**

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name:** Osceola County Special Assessments  
**Account Number:** CU00125396  
**Attn:** Clerk of BCC

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date:** Aug 16, 2020

**Ad Caption:** Emerald Lakes/Cane Brake/Tops Terrace

**Section:** Osceola Zone

**Size:** 1/2V (3 x 21)

**Order ID:** 6731279

**Cost:** \$729.96

Should you need further information, please feel free to contact me.

Sincerely,

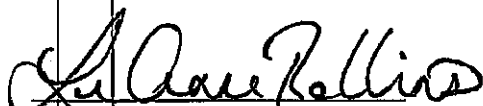


Account Representative  
The Orlando Sentinel

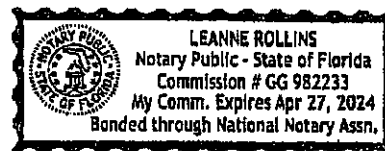
/mdu

State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
20 day of August, 2020, by Kristen Stahl,  
who is personally known to me.



Notary Public  
State of Florida at Large



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

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 10, 2020 at 5:30 p.m., or soon thereafter as it may be heard** for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Members of the public will be able to participate either telephonically or by attending the hearing in person. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**In Person Attendance:** If the Governor's Executive Order authorizing telephonic meetings is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 5 days prior to the date of the hearing.

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

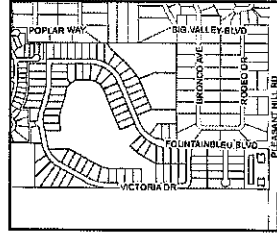
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments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

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

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

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

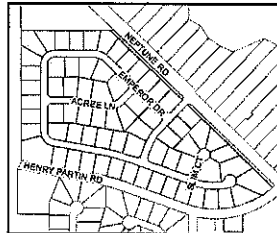
## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



**Emerald Lakes  
(at the Fountains)**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-20 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway systems within the Municipal Service Benefit Unit. The proposed fiscal year 2020-2021 special non-ad valorem assessments will be increased from \$233.22 to \$240.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

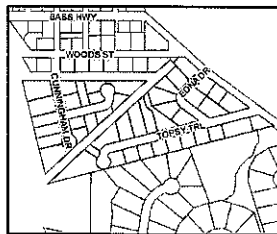
The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$240.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$23,040.



**Cane Brake**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Cane Brake MSBU pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management/retention facilities and landscaping in the publicly dedicated buffer areas; and, the installation, maintenance, and repair of street lighting. The proposed fiscal year 2020-2021 special non-ad valorem assessments will increase from \$50.81 to \$150.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$150.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$10,350.



**Tops Terrace**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Top's Terrace MSBU pursuant to the Top's Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for installation and maintenance of street lighting. The proposed fiscal year 2020-2021 special non-ad valorem assessment will be increased from \$51.43 to \$63.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$63.00 per lot**. The unit of measurement to be applied against each lot to determine the assessment is a uniform, flat rate per lot charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$2,402.

The hearing will be held at 5:30 p.m. on **Thursday, September 10, 2020** or soon thereafter as it may be heard. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. In person, a person wishing to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least five days prior to the date of the hearing.

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

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

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

Account Name: Osceola County Special Assessments  
Account Number: CU00125396  
Attn: Toni Daugherty

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 16, 2020

Ad Caption: Streetlighting Notice

Section: Osceola Zone

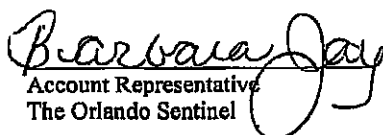
Size: 1/2V (3 x 21)

Order ID: 6731267

Cost: \$729.96

Should you need further information, please feel free to contact me.

Sincerely,

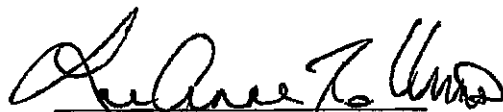
  
Account Representative  
The Orlando Sentinel

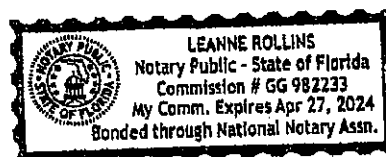
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State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



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

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

The hearing will be held at 5:30 p.m. on September 10, 2020, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Members of the public will be able to participate either telephonically or by attending the hearing in person. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**In Person Attendance:** If the Governor's Executive Order authorizing telephonic meetings is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407) 742-2100, at least 5 days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2020:

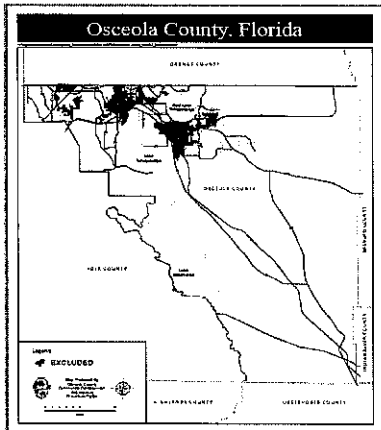
FIRE RESCUE ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$232.70
Non-Residential Property Use Categories	
	Rate Per Square Foot
Commercial	\$0.4726
Industrial/Warehouse	\$0.0753
Institutional	\$0.5342
Transient Occupancy Property Use Category	
	Rate Per Room/Space/Unit
Transient Occupancy	\$275.87
Land Property Use Categories	
	Rate Per Acre
Vacant Land	\$0.2165
Agricultural Land	\$0.0166

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

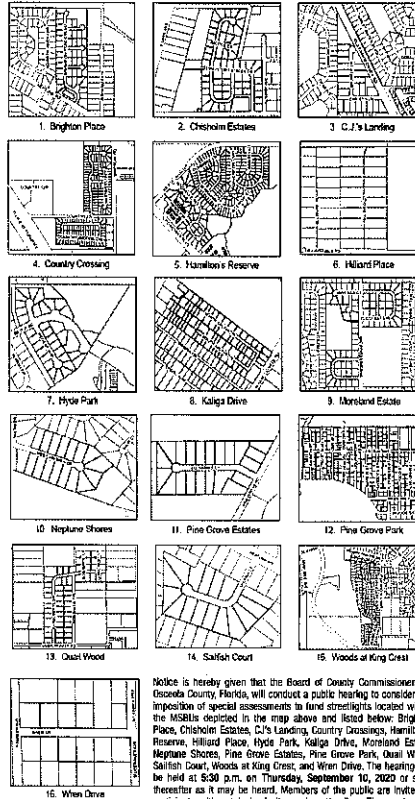
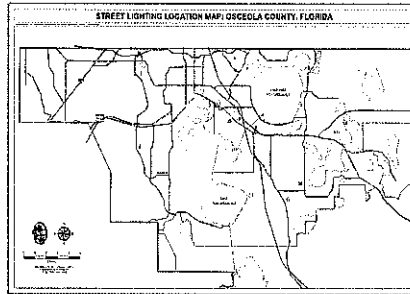
The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Brighton Place, Chisholm Estates, C.J.'s Landing, Country Crossing, Hamilton's Reserve, Hillard Place, Hyde Park, Kalga Drive, Moreland Estate, Neptune Shores, Pine Grove Estates, Pine Grove Park, Quail Wood, Sailfish Court, Woods of King Crest, and Wren Drive. The hearing will be held at 5:00 p.m. on Thursday, September 10, 2020 or soon thereafter as it may be heard. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 5 days prior to the date of the hearing.

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

MSBU	RATE	MSBU	RATE
1. Brighton Place	\$ 87.00	9. Moreland Estate	\$ 42.00
2. Chisholm Estates	\$ 235.00	10. Neptune Shores	\$ 55.00
3. C.J.'s Landing	\$ 62.08	11. Pine Grove Estates	\$ 60.00
4. Country Crossings	\$ 35.00	12. Pine Grove Park	\$ 13.00
5. Hamilton's Reserve	\$ 31.50	13. Quail Wood	\$ 49.00
6. Hillard Place	\$ 85.00	14. Sailfish Court	\$ 79.00
7. Hyde Park	\$ 63.41	15. Woods of King Crest	\$ 25.00
8. Kalga Drive	\$ 27.00	16. Wren Drive	\$ 81.00

The County expects to collect a total of \$56,408 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R and 11-068R. Copies of Resolutions Nos. 10-050R and 11-068R, and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

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

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

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name:** Osceola County Special Assessments  
**Account Number:** CU00125396  
**Attn:** \_Toni Daugherty

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date:** Aug 16, 2020

**Ad Caption:** Stormwater Subdivision Notice

**Section:** Osceola Zone

**Size:** 1/2V (3 x 21)

**Order ID:** 6731271

**Cost:** \$729.96

Should you need further information, please feel free to contact me.

Sincerely,


  
Account Representative  
The Orlando Sentinel

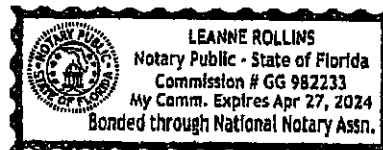
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State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

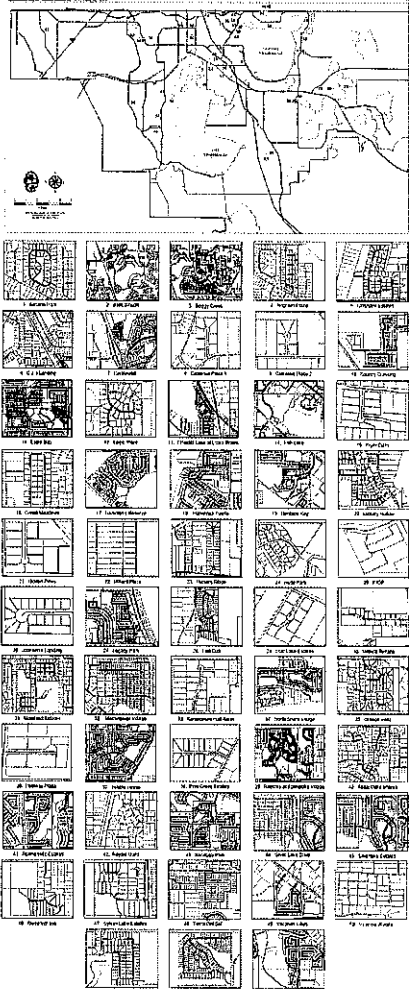
  
Notary Public  
State of Florida at Large





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

STORM WATER LOCATION MAP, OSCEOLA COUNTY, FLORIDA



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Adkins Park, Bass Slough, Boggy Creek, Brighton Place, Chisholm Estates, CJA's Landing, Cranwood, Dellwood Place 1, Dellwood Place 2, Country Crossing, Eagle Ridge, Eagle Trace, Emerald Lake at Lakes Brown, Fish Lake, Flyer Creek, Green Meadows, Hamilton's Reserve, Hammock Pointe, Heritage Key, Hickory Hollow, Hidden Pines, Hilliard Plaza, Hunter Ridge, Hyde Park, JWP, Johnson's Landing, Legacy Park, Live Oak, Lost Lake Estates, Monica Terrace, Mountain Estates, Northridge Village, Narcoossee Hill Farms, North Shire Village, Orange Vista, Parkway Plaza, Pebble Pointe, Pine Grove Estates, Riverside at Stonegate Village, Rolling Hills Estates, Royal Oak Shores, Royal Oaks, Sunrise Park, Silver Lake Drive, Silverstone Estates, Silverstone, Sylvan Lake Estates, Suna Del Sol, Vacation Homes, Valencia Woods, Whispering Oaks, Wildwood Way, Woods at King Crest and Ashley Reserve.

The public hearing for consideration of the proposed annual budget and imposition of non-ad valorem assessments for Osceola County will be held on Thursday, September 10, 2020 at 5:30 p.m. or soon thereafter as it may be amended. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. TELEPHONIC PARTICIPATION: In light of the current Coronavirus (COVID-19) pandemic, those are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order EO #20-150, as amended by EO #20-151, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order is amended or expires, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing if you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. ATTENDING: If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made in accordance with the Americans with Disabilities Act; persons needing a special accommodation or an interpreter to participate in the proceeding should call the Clerk of the Board at (407) 742-2100 at least five days prior to the date of the hearing.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, intertidal cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in the regulations adopted by the Board of Commissioners in Resolution No. 10-044R, as amended by Resolution No. 11-067R, adopted on August 5, 2011, Resolution No. 12-076R adopted on July 2, 2012, and Resolution No. 12-103R adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

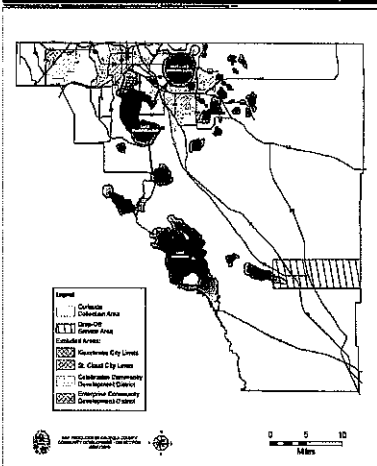
AREA	RATE	AREA	RATE	AREA	RATE
Adrian Park	\$ 87.50	Hemlock Ridge	\$ 22.00	Palma Pointe	\$ 82.55
Blue Dunes	\$ 78.72	Highway 170	\$ 176.00	Palma Vista Estates	\$ 84.44
Clayton Cove	\$ 55.00	Highway 170	\$ 211.00	Palma Vista Estates	\$ 82.00
Country Club	\$ 90.00	Highway 170	\$ 188.00	Palma Vista Estates	\$ 50.00
Country Estates	\$ 117.00	Highway 170	\$ 236.00	Palma Vista Estates	\$ 212.00
Country Lakes	\$ 75.00	Highway 170	\$ 83.00	Palma Vista Estates	\$ 73.00
Country Lakes	\$ 84.33	Highway 170	\$ 444.00	Palma Vista Estates	\$ 11.00
Country Lakes	\$ 58.00	Highway 170	\$ 850.00	Palma Vista Estates	\$ 145.00
Country Lakes	\$ 264.00	Highway 170	\$ 30.00	Palma Vista Estates	\$ 85.00
Country Lakes	\$ 39.00	Highway 170	\$ 260.00	Palma Vista Estates	\$ 10.00
Country Lakes	\$ 35.45	Highway 170	\$ 409.00	Palma Vista Estates	\$ 107.00
Country Lakes	\$ 117.00	Highway 170	\$ 242.00	Palma Vista Estates	\$ 86.20
Country Lakes at Lakes Brown	\$ 41.33	Highway 170	\$ 188.00	Palma Vista Estates	\$ 51.20
Country Lakes	\$ 10,000.00	Highway 170	\$ 94.70	Palma Vista Estates	\$ 10,000.00
Country Lakes	\$ 180.00	Highway 170	\$ 295.00	Palma Vista Estates	\$ 58.80
Country Lakes	\$ 192.00	Highway 170	\$ 30.00	Palma Vista Estates	\$ 42.00
Country Lakes	\$ 22.22	Highway 170	\$ 75.00	Palma Vista Estates	\$ 48.18
Country Lakes	\$ 192.00	Highway 170	\$ 514.00	Palma Vista Estates	\$ 514.00

This County expects to collect a total of \$439,830.56 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-076R, 12-103R, and the Preliminary Assessment Rate are available for copies in the Office of Management and Budget located at 11 Court Square, Kissimmee, Florida 34744. Because the maintenance assessments will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property. Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENT

Solid Waste Service Assessment Area Map



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose a solid waste service assessment against certain improved residential property located within those portions of the unincorporated area of the County designated as "Curbside Collection Area" and "Drop-Off Service Area" in the map shown above. Assessments in the Curbside Collection Area will fund curbside pick-up of household waste, yard waste, bulky waste, white goods and recyclable materials. Assessments in the Drop-Off Service Area will fund rural drop-off facilities for household waste, yard waste, bulky waste, white goods and recyclable materials. Assessments will not be imposed against dwelling units served by a dumpster or compactor.

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2020-2021 assessment is \$292.99, which is equal to \$24.42 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

The assessment breakdown for each residential service unit is as follows:

\$289.41	(contract collectors or drop-off stations and customer service)
6.31	(assessment roll preparation and Tax Collector fees)
(14.00)	(reduction) <sup>(1)</sup>
11.27	(early payment discount) <sup>(2)</sup>
\$292.99	

<sup>(1)</sup> The assessment for fiscal year 2020-2021 has been reduced by \$14.00 as directed in Resolution No. 19-107, adopted by the Board of County Commissioners on August 5, 2019.

<sup>(2)</sup> The \$11.27 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$281.72. Smaller discounts are available if the tax bill is paid in December, January or February.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 19-075R, adopted by the Board on June 10, 2019. Copies of Resolution No. 19-075R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. A public hearing will be held by the Osceola County Board of Commissioners on Thursday, September 10, 2020 at 5:30 p.m. or soon thereafter as it may be amended for the purpose of receiving public comment on the proposed solid waste service assessment. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

Telephonic Participation  
In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order EO #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

Attendance  
If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least five days prior to the date of the hearing. Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7765.

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name:** Osceola County Special Assessments  
**Account Number:** CU00125396  
**Attn:** Toni Daugherty

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date:** Aug 16, 2020

**Ad Caption:** Solid Waste Notice

**Section:** Osceola Zone

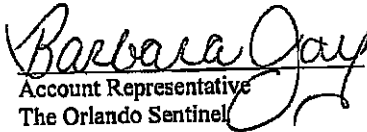
**Size:** 1/2V (3 x 21)

**Order ID:** 6731281

**Cost:** \$729.96

Should you need further information, please feel free to contact me.

Sincerely,

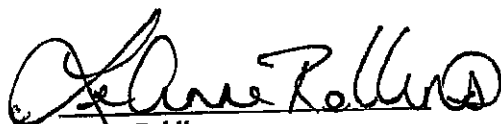
  
Account Representative  
The Orlando Sentinel

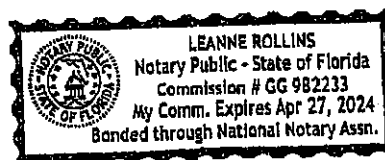
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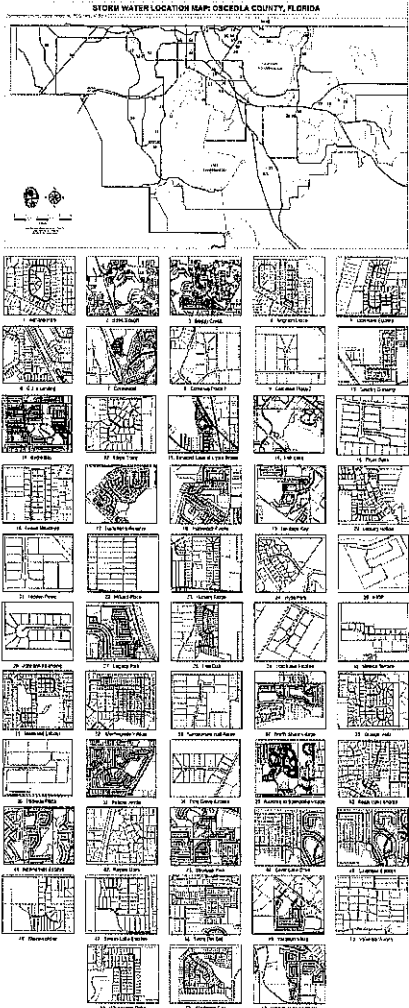
State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Adrenaline Park, Snake Slough, Slough Creek, Brighton Place, Chiverton Estates, City Landing, Coralwood, Correll's Place 1, Correll's Place 2, Country Crossing, Eagle Bay, Eagle Trace, Emerald Lake at Lizzia Brown, Fish Lake, Fryer Oaks, Green Meadows, Hamilton's Reserve, Hammock Pointe, Heritage Key, Hickory Hollow, Hidden Pines, Hilliard Place, Hunter Ridge, Hycor Park, HWP, Johnson's Landing, Legacy Park, Lone Oak, Lost Lake Estates, Morca Terrace, Mountain Estates, Montecito Village, Montecito West, North Green Village, Orange Vista, Parkway Place, Pinnacle Pointe, Pine Grove Estates, Rainrose at Springlake Village, Rolling Hills Estates, Royal Oak Shores, Royale Oaks, Saratoga Park, Silver Lake Drive, Silverstone Estates, Shalimar, Sylvan Lake Estates, Tierra Del Sol, Vizcaya Villas, Vizcaya Woods, Whispering Oaks, Windward Cay, Woodcreek at Kings Creek and Astley Reserves.

The public hearing for consideration of the proposed annual budget and imposition of new-ad valorem assessments for Osceola County will be held on Thursday, September 10, 2020 at 5:30 p.m. or soon thereafter as it may be heard. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" on www.osceola.org or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-59, as amended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at www.osceola.org prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and must request that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least five days prior to the date of the hearing.

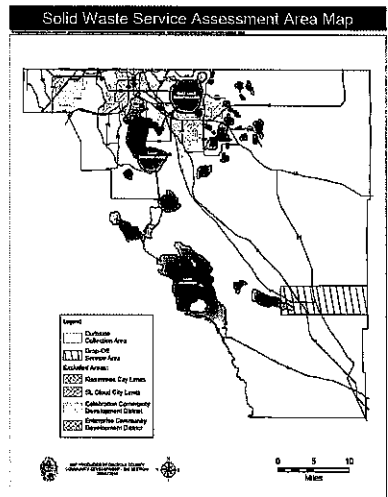
The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, individual cleaning, aquatic weed control, pond aquatic structure inspections, maintenance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in Resolutions adopted by the Board. Resolution Nos. 10-044R, adopted on May 3, 2010; Resolution No. 11-057R, adopted on August 8, 2011; Resolution No. 12-072R, adopted on July 2, 2012; and Resolution No. 12-103R, adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE	MSBU	RATE
Adrenaline Park	\$ 89.55	Heritage Key	\$ 22.00	Orchid Park	\$ 60.25
Blue Slough	\$ 76.73	Hickory Hollow	\$ 176.00	Pine Grove Estates	\$ 104.44
Brighton Creek	\$ 66.32	Hidden Pines	\$ 211.00	Rainrose at Springlake Village	\$ 32.00
Brighton Place	\$ 64.00	Hilliard Place	\$ 168.00	Rolling Hills Estates	\$ 43.00
Chiverton Estates	\$ 117.50	Hunter Ridge	\$ 212.00	Royal Oak Shores	\$ 292.00
City Landing	\$ 126.00	Hycor Park	\$ 65.00	Saratoga Park	\$ 21.00
City Landing	\$ 84.53	HWP	\$ 744.00	Seaside Park	\$ 61.00
Coralwood	\$ 209.00	Johnson's Landing	\$ 160.00	Silver Lake Drive	\$ 145.00
Correll's Place 1	\$ 301.80	Legacy Park	\$ 91.00	Silverstone Estates	\$ 18.00
Country Crossing	\$ 59.80	Lost Lake Estates	\$ 439.00	Sylvan Lake Estates	\$ 107.00
Eagle Bay	\$ 95.40	Lost Lake Estates	\$ 439.00	Tierra Del Sol	\$ 29.00
Eagle Trace	\$ 92.00	Montecito Village	\$ 241.00	Vizcaya Villas	\$ 56.00
Emerald Lake at Lizzia Brown	\$ 41.33	Montecito West	\$ 108.50	Vizcaya Woods	\$ 41.25
Fish Lake	\$ 10,000.00	Montecito West	\$ 108.50	Vizcaya Woods	\$ 41.25
Fryer Oaks	\$ 112.00	North Green Village	\$ 232.00	Whispering Oaks	\$ 38.00
Green Meadows	\$ 100.00	Orange Vista	\$ 30.00	Windward Cay	\$ 54.00
Hammock Pointe	\$ 22.22	Orchid Park	\$ 75.00	Woodcreek at Kings Creek and Astley Reserves	\$ 48.94
Hamilton's Reserve	\$ 100.40	Paradise Place	\$ 575.00		

The County expects to collect a total of \$430,830.58 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-072R, and 12-103R. Copies of Resolution Nos. 10-044R, 11-067R, 12-072R, and 12-103R and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Kissimmee, Florida.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a lien of title to your property. Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENT



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose a solid waste service assessment against certain improved residential property located within those portions of the unincorporated area of the County designated as "Curbside Collection Area" and "Drop-Off Service Area" in the map shown above. Assessments in the Curbside Collection Area will fund curbside pick-up of household waste, yard waste, bulky waste, white goods and recyclable materials. Assessments in the Drop-Off Service Area will fund rural drop-off facilities for household waste, yard waste, bulky waste, white goods and recyclable materials. Assessments will not be imposed against dwelling units served by a dumpster or compactor.

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2020-2021 assessment is \$292.99, which is equal to \$24.42 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

The assessment breakdown for each residential service unit is as follows:

\$289.41	(contract collectors or drop-off stations and customer service)
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(14.00)	(reduction) <sup>1)</sup>
<u>11.27</u>	(early payment discount) <sup>2)</sup>
\$292.99	

<sup>1)</sup> The assessment for fiscal year 2020-2021 has been reduced by \$14.00 as directed in Resolution No. 19-107, adopted by the Board of County Commissioners on August 5, 2019.

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

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

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

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

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Rolls this \_\_\_\_ day of \_\_\_\_\_, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

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

## RESOLUTION NO. 20-148R

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

**SECTION 3. APPROVAL OF PHASE I CAPITAL ASSESSMENT ROLL.** Since the Phase I Obligations have been retired and the imposition of Phase I Capital Assessments is no longer required, no Phase I Capital Assessments will be imposed for Fiscal Year 2020-2021.

**SECTION 4. APPROVAL OF PHASE IIA CAPITAL ASSESSMENT ROLL.** Since the Phase IIA Obligations have been retired and the imposition of Phase IIA Capital Assessments is no longer required, no Phase IIA Capital Assessments will be imposed for Fiscal Year 2020-2021.

**SECTION 5. APPROVAL OF PHASE IIB CAPITAL ASSESSMENT ROLL.** Since the Phase IIB Obligations have been retired and the imposition of Phase IIB Capital Assessments is no longer required, no Phase IIB Capital Assessments will be imposed for Fiscal Year 2020-2021.

**SECTION 6. APPROVAL OF PHASE IIC CAPITAL ASSESSMENT ROLL.** The Phase IIC Capital Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2020-2021, based upon the rates set forth below:

(A) The Phase IIC Pedestrian Capital Assessment Rate is hereby established at \$389.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Phase IIC Vehicular Capital Assessment Rate is hereby established at \$331.00 per \$1,000,000 of Factored Vehicular Value.

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

Unit, is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2020-2021, based upon the rates set forth below:

(A) The Maintenance Assessment Rate is hereby established at \$590.40 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate is hereby established at \$418.70 per \$1,000,000 of Factored Vehicular Value.

#### **SECTION 8. COLLECTION OF ASSESSMENTS.**

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

(B) The Phase IIC Capital Assessments and Maintenance Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included Phase IIC Capital Assessment Roll and Maintenance Assessment Roll as of January 1, 2020, the lien date for ad valorem taxes.

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

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

**DULY ADOPTED** this 10<sup>th</sup> day of September, 2020.

OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair  
Board of County Commissioners

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

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

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

\_\_\_\_\_

**APPENDIX A**  
**AFFIDAVIT OF MAILING**

**AFFIDAVIT OF MAILING**

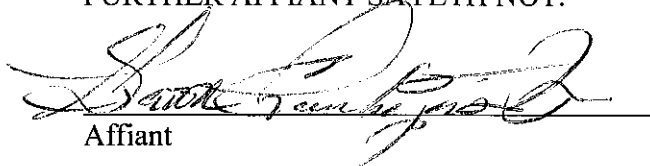
STATE OF FLORIDA  
COUNTY OF OSCEOLA

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

1. I, Sharon Chauharjasingh, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property located within West 192 Redevelopment Area Municipal Service Benefit Unit, as required by Section 3.08 of Ordinance No. 95-08, as amended by Ordinance No. 07-21 (collectively, the "Ordinance"), creating the West 192 Redevelopment Area Municipal Service Benefit Unit.

2. On or before August 21, 2020, I mailed, or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Capital Assessment or Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

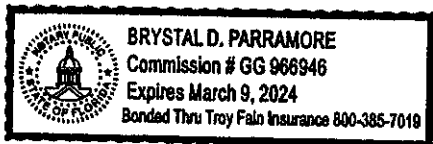
FURTHER AFFIANT SAYETH NOT.

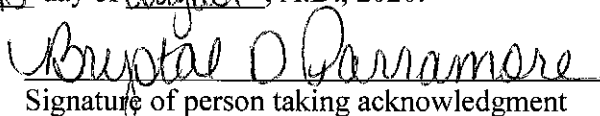
  
Affiant

STATE OF FLORIDA  
COUNTY OF OSCEOLA

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

WITNESS, my hand and official seal this 25 day of August, A.D., 2020.



  
Signature of person taking acknowledgment

Brystal D Parramore  
Name of acknowledger (printed)

My commission expires: 3/9/2024

**APPENDIX B**  
**PROOF OF PUBLICATION**

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name: Osceola County Special Assessments**  
**Account Number: CU00125396**  
**Attn: Toni Daugherty**

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date: Aug 16, 2020**

**Ad Caption: W-192 Notice**

**Section: Osceola Zone**


**Size: 1/2V (3 x 21)**

**Order ID: 6731288**

**Cost: \$729.96**

Should you need further information, please feel free to contact me.

Sincerely,

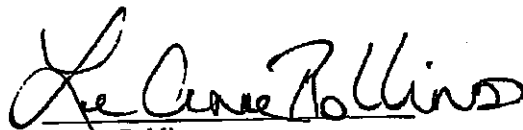
  
Account Representative  
The Orlando Sentinel

/mdu

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State of Florida  
County of Orange

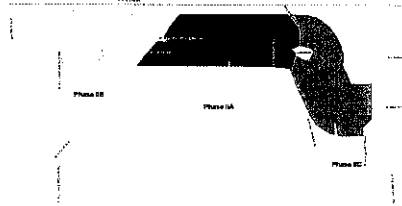
The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



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

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 10, 2020 at 5:30 p.m., or soon thereafter as it may be heard** for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Members of the public will be able to participate either telephonically or by attending the hearing in person. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**In Person Attendance:** If the Governor's Executive Order authorizing telephonic meetings is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 5 days prior to the date of the hearing.

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

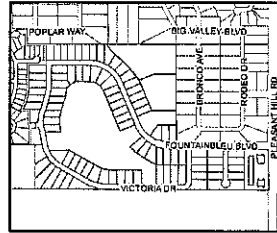
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments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

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

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

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

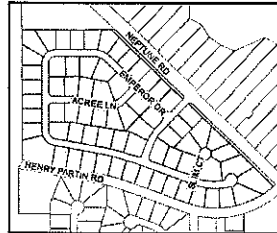
## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



**Emerald Lakes  
(at the Fountains)**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 06-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2020-2021 special non-ad valorem assessments will be increased from \$233.22 to \$240.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

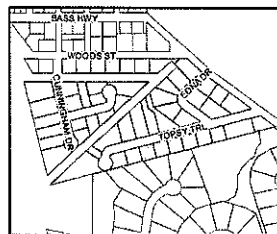
The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$240.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$25,040.



**Cane Brake**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Cane Brake MSBU pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management/retention facilities and landscaping in the publicly dedicated buffer areas; and, the installation, maintenance, and repair of street lighting. The proposed fiscal year 2020-2021 special non-ad valorem assessments will increase from \$50.91 to \$150.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$150.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$10,350.



**Tops Terrace**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Top's Terrace MSBU pursuant to the Top's Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for installation and maintenance of street lighting. The proposed fiscal year 2020-2021 special non-ad valorem assessment will be increased from \$51.43 to \$53.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$53.00 per lot**. The unit of measurement to be applied against each lot to determine the assessment is a uniform, flat rate per lot charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$3,402.

The hearing will be held at 5:30 p.m. on **Thursday, September 10, 2020** or soon thereafter as it may be heard. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person wishes to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in the proceeding should call the Clerk of the Board at (407) 742-2100 at least 5 days prior to the date of the hearing.

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

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



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

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

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

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair  
Board of County Commissioners

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**OSCEOLA COUNTY, FLORIDA**

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**AMENDED AND RESTATED  
FINAL ASSESSMENT RESOLUTION**

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**ADOPTED SEPTEMBER 10, 2020**

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**RESOLUTION NO. 20-149R**

**A RESOLUTION OF OSCEOLA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE OSCEOLA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE OSCEOLA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE RESCUE SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Osceola County, Florida, has enacted Ordinance No. 99-25 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the Osceola County Municipal Services Benefit Unit for Fire Rescue Services;

**WHEREAS**, the reimposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property;

**WHEREAS**, the Board recently examined its existing Fire Rescue Assessment program and revised said program to reflect the current costs and practices for delivering fire rescue services to properties within the Osceola County Municipal Service Benefit Unit for Fire Rescue Services; and

**WHEREAS**, the Board desires to reimpose an annual fire rescue assessment program in the Osceola County Municipal Service Benefit Unit for Fire Rescue Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2020;

**WHEREAS**, the Board, on August 3, 2020, adopted Resolution No. 20-130R (the "Amended and Restated Initial Assessment Resolution");

**WHEREAS**, pursuant to the Ordinance, the Board is required to confirm or repeal the Amended and Restated Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties;

**WHEREAS**, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

**WHEREAS**, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B;

**WHEREAS**, a public hearing was held on September 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of Ordinance No. 99-25 (the "Ordinance"), Resolution No. 20-130R (the "Amended and Restated Initial Assessment Resolution"), the Osceola County Home Rule Charter, Article VIII, Section 1 of the Florida Constitution, section 125.01, Florida Statutes, and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.**

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has updated its program components for the Fiscal Year beginning October 1, 2020, this resolution shall also amend and restate the Final Assessment Resolution in its entirety and hereinafter be referred to as the "Amended and Restated Final Assessment Resolution."

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Assessment Resolution.

**SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Amended and Restated Initial Assessment Resolution in the amount of the Fire Rescue Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the Fire Rescue Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Assessment Roll pursuant to Section 119.07(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Osceola County Municipal Service Benefit Unit for Fire Rescue Services will be specially benefitted by the County's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Assessment Resolution.

(C) Adoption of this Amended and Restated Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Amended and Restated Initial Assessment Resolution from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Amended and Restated Initial Assessment Resolution.

(D) The method for computing Fire Rescue Assessments described and referenced in the Amended and Restated Initial Assessment is hereby approved. The Cost Apportionment methodology adopted in Section 7, the Cost Factor adopted in Section 8, and the Parcel Apportionment methodology adopted in Section 9 of the Initial Assessment Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2020, the estimated Fire Rescue Assessed Cost to be assessed is \$45,346,610.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2020, are hereby established as follows:



<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$232.70
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.4726
Industrial/Warehouse	\$0.0753
Institutional	\$0.5342
<b>Transient Occupancy Property Use Category</b>	<b>Rate Per Room/Space/Unit</b>
Transient Occupancy	\$275.67
<b>Land Property Use Categories</b>	<b>Rate Per Acre</b>
Vacant Land	\$0.2165
Agricultural Land	\$0.0166

(F) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property included in such Assessment Roll for the Fiscal Year beginning October 1, 2020.

(G) The following exemptions are approved for the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment.

(2) No Fire Rescue Assessment shall be imposed upon Buildings of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(3) No Fire Rescue Assessment shall be imposed against any Land that is classified as agricultural land pursuant to section 193.471, Florida Statutes or

Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

(H) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

(I) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Assessment Resolution based upon the rates of assessment approved herein.

(J) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(K) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 4. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION.** The Amended and Restated Initial Assessment Resolution is hereby confirmed.

**SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Amended and Restated Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final Assessment Resolution.

**SECTION 6. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this resolution.

**SECTION 7. EFFECTIVE DATE.** This Amended and Restated Final Assessment Resolution shall take effect immediately upon its passage and adoption.

**PASSED, ADOPTED AND APPROVED** this 10th 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:

\_\_\_\_\_

**APPENDIX A**  
**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

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

1. Sharon Chauharjasingh, as the OMB Director of Osceola County, (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Ordinance No. 99-25 adopted by the Board on August 2, 1999 (the "Ordinance") in conformance with the Amended and Restated Initial Assessment Resolution adopted by the Board on August 3, 2020 (the "Amended and Restated Initial Assessment Resolution").

2. In accordance with the Ordinance and the Amended and Restated Initial Assessment Resolution, Ms. Chauharjasingh timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Osceola County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written


objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

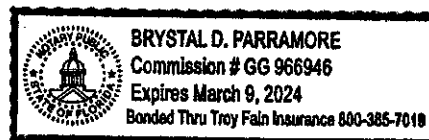
FURTHER AFFIANT SAYETH NOT.

  
Sharon Chauharjasingh, affiant

STATE OF FLORIDA  
COUNTY OF OSCEOLA

The foregoing Affidavit of Mailing was sworn to and subscribed before me by means of  physical presence or  online notarization, this 20 day of August, 2020 by Sharon Chauharjasingh, the OMB Director, Osceola County, Florida. She is personally known to me or has produced as identification and did take an oath.

  
Printed Name: Brystal D. Parramore  
Notary Public,  
State of Florida At Large  
My Commission Expires: 3/9/2024  
Commission No.: \_\_\_\_\_



**APPENDIX B**  
**PROOF OF PUBLICATION**



# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name:** Osceola County Special Assessments  
**Account Number:** CU00125396  
**Attn:** Toni Daugherty

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date:** Aug 16, 2020

**Ad Caption:** Fire Rescue Notice

**Section:** Osceola Zone

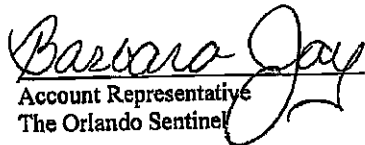
**Size:** 1/2V (3 x 21)

**Order ID:** 6731285

**Cost:** \$729.96

Should you need further information, please feel free to contact me.

Sincerely,

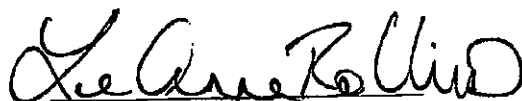
  
Account Representative  
The Orlando Sentinel

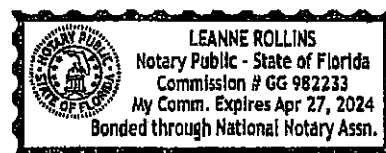
/mdu

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State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



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

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

The hearing will be held at 5:30 p.m. on September 10, 2020, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Members of the public will be able to participate either telephonically or by attending the hearing in person. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**In Person Attendance:** If the Governor's Executive Order authorizing telephonic meetings is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407) 742-2100, at least 5 days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2020:

**FIRE RESCUE ASSESSMENTS**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$232.70

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.4726
Industrial/Warehouse	\$0.0753
Institutional	\$0.5342

Transient Occupancy Property Use Category	Rate Per Room/Space/Unit
Transient Occupancy	\$275.67

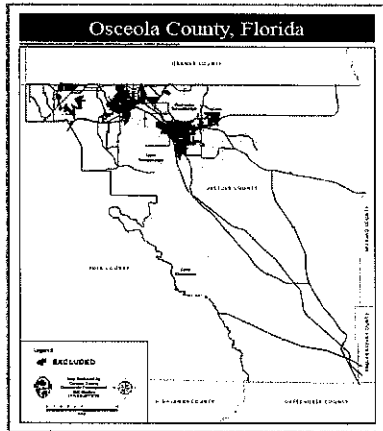
  

Land Property Use Categories	Rate Per Acre
Vacant Land	\$0.2185
Agricultural Land	\$0.0166

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

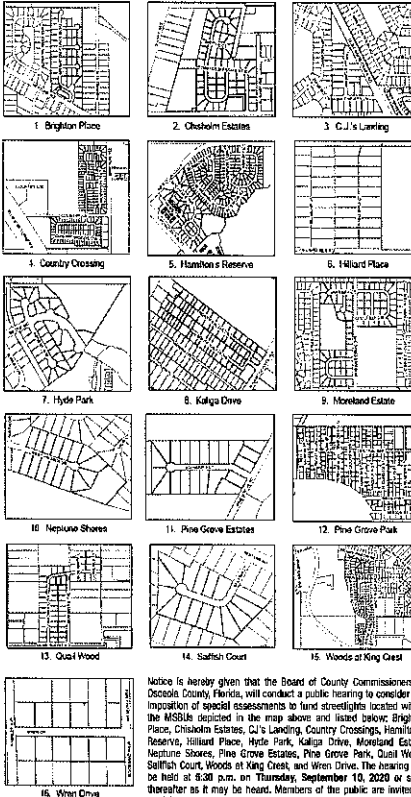
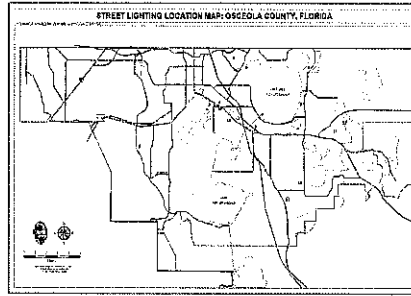
The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Brighton Place, Chisholm Estates, C.J.'s Landing, Country Crossings, Hamilton's Reserve, Hilliard Place, Hyde Park, Kaliga Drive, Moreland Estate, Neptune Shores, Pine Grove Estates, Pine Grove Park, Quail Wood, Sailfish Court, Woods at King Crest, and Wren Drive. The hearing will be held at 6:30 p.m. on Thursday, September 10, 2020, at such thereafter as it may be held. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 5 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of planted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-05OR adopted on May 3, 2016, and 11-06SR adopted on August 8, 2011. The proposed assessment rates for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Brighton Place	\$ 87.00	9. Moreland Estate	\$ 42.00
2. Chisholm Estates	\$ 235.00	10. Neptune Shores	\$ 55.00
3. C.J.'s Landing	\$ 62.06	11. Pine Grove Estates	\$ 80.00
4. Country Crossings	\$ 36.00	12. Pine Grove Park	\$ 13.00
5. Hamilton's Reserve	\$ 31.50	13. Quail Wood	\$ 49.00
6. Hilliard Place	\$ 85.00	14. Sailfish Court	\$ 79.00
7. Hyde Park	\$ 83.41	15. Woods at King Crest	\$ 25.00
8. Kaliga Drive	\$ 27.00	16. Wren Drive	\$ 81.00

The County expects to collect a total of \$68,408 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-05OR and 11-06SR. Copies of Resolutions Nos. 10-05OR and 11-06SR, and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

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

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

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

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

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

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

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

**OSCEOLA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Chair  
Board of County Commissioners

**[to be delivered to Tax Collector prior to September 15]**

# MILLAGE RESOLUTION

<b>Title .....</b>	<b>Page</b>
Resolution 20-150R.....	3-1
Resolution 20-151R.....	3-4
Resolution 20-152R.....	3-7

**RESOLUTION NO. 20-150R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2020-2021 BY MAJORITY VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

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

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

**DULY ADOPTED** this 10th 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 # 20-150R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

Taxing Entity:	FY20 Rolled Back Millage Rate:	Current Year Tentative Operating 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.



**RESOLUTION NO. 20-151R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2020-2021 BY TWO-THIRDS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

**WHEREAS**, the proposed millage rates set forth in Schedule A exceed 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 a two-thirds vote of the Board;

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

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

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

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

**DULY ADOPTED** by not less than a two-thirds vote of the Board of County Commissioners this 10th 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 # 20-151R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

Taxing Entity:	FY20 Rolled Back Millage Rate:	Current Year Tentative Operating 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. 20-152R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2020-2021 BY UNANIMOUS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

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

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

**DULY ADOPTED** this 10th 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 # 20-152R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

Taxing Entity:	FY20 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
ST JAMES PARK	1.0618	2.5150	136.86%

# BUDGET RESOLUTION

<b>Title .....</b>	<b>Page</b>
Resolution 20-153R.....	4-1
Schedule A.....	4-3

**RESOLUTION NO. 20-153R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2020-2021; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

**WHEREAS**, the Board has adopted Resolution Nos. 20-150R, 20-151R and 20-152R, adopting the proposed millage rates for Fiscal Year 2020-2021;

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

**SECTION 1. ADOPTION OF TENTATIVE BUDGET.** The tentative budget by fund and revenue/expense category for fiscal year 2020-2021 attached hereto as Schedule A is hereby approved and adopted.

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

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



**DULY ADOPTED** this 10th 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  
 First Public Hearing  
 BOCC Osceola County  
 Total Summary

**Tentative  
 FY21**

**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	62,443,285
Charges For Services	72,404,229
Judgment, Fines & Forfeits	2,594,303
Miscellaneous Revenues	9,689,857
Less 5% Statutory Reduction	-27,680,843
<b>Subtotal</b>	<b>595,975,304</b>
Transfers In	121,831,634
Other Sources	7,639,806
Fund Balance	558,302,697
<b>Total Revenues</b>	<b>1,283,749,441</b>

**Expenditures**

Personal Services	139,737,579
Operating Expenses	272,349,887
Capital Outlay	70,605,337
Debt Service	56,623,538
Grants and Aids	6,689,941
<b>Subtotal</b>	<b>546,006,282</b>
Other Non Operating Expenses	0
Transfers Out	218,968,860
Reserves - Operating	117,670,777
Reserves - Debt	65,908,569
Reserves - Capital	255,788,879
Reserves - Claims	18,934,788
Reserves - Assigned	29,324,512
Reserves - Restricted	12,713,019
Reserves - Stability	18,433,755
<b>Total Expenditures</b>	<b>1,283,749,441</b>

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**Tentative  
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**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	27,256,642
Charges For Services	2,038,713
Judgment, Fines & Forfeits	1,365,772
Miscellaneous Revenues	3,152,236
Less 5% Statutory Reduction	-13,702,719
<b>Subtotal</b>	<b>260,637,761</b>
Transfers In	12,328,237
Other Sources	3,281,354
Fund Balance	89,308,307
<b>Total Revenues</b>	<b>365,555,659</b>

**Expenditures**

Personal Services	66,008,021
Operating Expenses	74,619,956
Capital Outlay	6,225,903
Debt Service	1,981,166
Grants and Aids	5,635,805
<b>Subtotal</b>	<b>154,470,851</b>
Transfers Out	147,984,396
Reserves - Operating	57,491,375
Reserves - Debt	419,357
Reserves - Capital	2,118,723
Reserves - Assigned	1,744,625
Reserves - Stability	1,326,332
<b>Total Expenditures</b>	<b>365,555,659</b>

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**010-Designated Ad Valorem Tax**

**Revenues**

Transfers In		18,231,447
	<b>Total Revenues</b>	<b>18,231,447</b>

**Expenditures**

Transfers Out		18,231,447
	<b>Total Expenditures</b>	<b>18,231,447</b>

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

**Revenues**

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

**Expenditures**

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

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**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
<b>Subtotal</b>	<b>10,293,132</b>

Transfers In	18,246,589
Other Sources	35,000
Fund Balance	994,787
<b>Total Revenues</b>	<b>29,569,508</b>

**Expenditures**

Personal Services	11,949,406
Operating Expenses	12,450,664
Capital Outlay	279,500
Debt Service	1,411,033
<b>Subtotal</b>	<b>26,090,603</b>

Transfers Out	2,087,988
Reserves - Debt	1,390,917
<b>Total Expenditures</b>	<b>29,569,508</b>

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**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

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**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
<b>Subtotal</b>	<b>24,769,107</b>

Other Sources	200,273
Fund Balance	23,866,675
<b>Total Revenues</b>	<b>48,836,055</b>

**Expenditures**

Personal Services	1,888,590
Operating Expenses	23,591,044
Capital Outlay	4,625,351
Grants and Aids	166,667
<b>Subtotal</b>	<b>30,271,652</b>

Transfers Out	5,436,956
Reserves - Operating	11,496,032
Reserves - Assigned	344,601
Reserves - Stability	1,286,814
<b>Total Expenditures</b>	<b>48,836,055</b>



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

**Revenues**

Other Taxes	5,971,912
Miscellaneous Revenues	119,873
Less 5% Statutory Reduction	-304,589
<b>Subtotal</b>	<b>5,787,196</b>

Other Sources	47,149
Fund Balance	9,573,460
<b>Total Revenues</b>	<b>15,407,805</b>

**Expenditures**

Operating Expenses	2,561,503
<b>Subtotal</b>	<b>2,561,503</b>

Transfers Out	3,692,147
Reserves - Operating	4,444,809
Reserves - Stability	4,709,346
<b>Total Expenditures</b>	<b>15,407,805</b>

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

**Revenues**

Other Taxes	5,971,912
Miscellaneous Revenues	64,170
Less 5% Statutory Reduction	-301,804
<b>Subtotal</b>	<b>5,734,278</b>

Other Sources	47,149
Fund Balance	5,816,527
<b>Total Revenues</b>	<b>11,597,954</b>

**Expenditures**

Operating Expenses	6,605,546
<b>Subtotal</b>	<b>6,605,546</b>

Transfers Out	251,740
Reserves - Operating	3,479,386
Reserves - Stability	1,261,282
<b>Total Expenditures</b>	<b>11,597,954</b>

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**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	<u>-487,930</u>

**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	<u>557,792</u>

**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

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**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

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**111-SHIP State Housing Initiative Program**

**Revenues**

Charges For Services 6,000  
Less 5% Statutory Reduction -300

**Subtotal** 5,700

Fund Balance 500,876

**Total Revenues** 506,576

**Expenditures**

Personal Services 103,159  
Operating Expenses 403,417

**Subtotal** 506,576

**Total Expenditures** 506,576

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**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

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**115-Court Facilities Fund**

**Revenues**

Charges For Services	917,200
Miscellaneous Revenues	85,527
Less 5% Statutory Reduction	<u>-50,136</u>
<b>Subtotal</b>	<b>952,591</b>
Fund Balance	<u>10,976,321</u>
<b>Total Revenues</b>	<b><u>11,928,912</u></b>

**Expenditures**

Operating Expenses	378,700
Capital Outlay	<u>195,000</u>
<b>Subtotal</b>	<b>573,700</b>
Transfers Out	606,605
Reserves - Operating	18,120
Reserves - Capital	<u>10,730,487</u>
<b>Total Expenditures</b>	<b><u>11,928,912</u></b>

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**118-Homeless Prevention & Rapid Rehousing**

**Revenues**

Intergovernmental Revenue		324,471
	<b>Subtotal</b>	<b>324,471</b>
Fund Balance		33,226
	<b>Total Revenues</b>	<b>357,697</b>

**Expenditures**

Operating Expenses		357,697
	<b>Subtotal</b>	<b>357,697</b>
	<b>Total Expenditures</b>	<b>357,697</b>



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**125-Environmental Land Maintenance**

**Revenues**

Current Ad Valorem Taxes	2,059,630
Miscellaneous Revenues	155,618
Less 5% Statutory Reduction	<u>-110,762</u>
<b>Subtotal</b>	<b>2,104,486</b>
Fund Balance	<u>3,303,540</u>
<b>Total Revenues</b>	<b><u>5,408,026</u></b>

**Expenditures**

Personal Services	342,100
Operating Expenses	713,416
Capital Outlay	300,000
Debt Service	<u>3,888</u>
<b>Subtotal</b>	<b>1,359,404</b>
Transfers Out	165,681
Reserves - Operating	455,302
Reserves - Debt	1,944
Reserves - Restricted	<u>3,425,695</u>
<b>Total Expenditures</b>	<b><u>5,408,026</u></b>

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**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**

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**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

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**130-Court Related Technology Fund**

**Revenues**

Charges For Services	926,641
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-46,557
<b>Subtotal</b>	<b>884,584</b>

Transfers In	104,937
Fund Balance	433,427
<b>Total Revenues</b>	<b>1,422,948</b>

**Expenditures**

Personal Services	518,422
Operating Expenses	653,442
Capital Outlay	171,000
<b>Subtotal</b>	<b>1,342,864</b>

Transfers Out	80,084
<b>Total Expenditures</b>	<b>1,422,948</b>

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**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>
<b>Subtotal</b>	<b>75,919,792</b>
Transfers In	4,786,055
Fund Balance	<u>26,831,356</u>
<b>Total Revenues</b>	<b><u>107,537,203</u></b>

**Expenditures**

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

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**137-HOME Fund**

**Revenues**

Intergovernmental Revenue		1,414,544
	<b>Subtotal</b>	<b>1,414,544</b>
Fund Balance		236,877
	<b>Total Revenues</b>	<b>1,651,421</b>

**Expenditures**

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

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**139-Criminal Justice Training**

**Revenues**

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

**Expenditures**

Transfers Out	<u>69,794</u>
<b>Total Expenditures</b>	<b><u><u>69,794</u></u></b>

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**141-Boating Improvement Fund**

**Revenues**

Permits, Fees & Special Assessments	90,666
Miscellaneous Revenues	18,092
Less 5% Statutory Reduction	<u>-5,438</u>
<b>Subtotal</b>	<b>103,320</b>
Fund Balance	<u>167,960</u>
<b>Total Revenues</b>	<b><u>271,280</u></b>

**Expenditures**

Transfers Out	8,158
Reserves - Operating	54,256
Reserves - Capital	<u>208,866</u>
<b>Total Expenditures</b>	<b><u>271,280</u></b>



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**142 - Mobility Fee East District Zone**

**Revenues**

Permits, Fees & Special Assessments	8,321,753
Miscellaneous Revenues	155,042
Less 5% Statutory Reduction	<u>-423,840</u>
<b>Subtotal</b>	<b>8,052,955</b>
Fund Balance	<u>4,845,448</u>
<b>Total Revenues</b>	<b><u>12,898,403</u></b>

**Expenditures**

Capital Outlay	<u>2,250,000</u>
<b>Subtotal</b>	<b>2,250,000</b>
Transfers Out	9,488
Reserves - Capital	<u>10,638,915</u>
<b>Total Expenditures</b>	<b><u>12,898,403</u></b>

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**143 - Mobility Fee West District Zone**

**Revenues**

Permits, Fees & Special Assessments	18,335,154
Miscellaneous Revenues	349,751
Less 5% Statutory Reduction	<u>-934,245</u>
<b>Subtotal</b>	<b>17,750,660</b>
Fund Balance	<u>31,622,749</u>
<b>Total Revenues</b>	<b><u>49,373,409</u></b>

**Expenditures**

Capital Outlay	<u>58,500</u>
<b>Subtotal</b>	<b>58,500</b>
Transfers Out	21,431
Reserves - Capital	<u>49,293,478</u>
<b>Total Expenditures</b>	<b><u>49,373,409</u></b>

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**145 - Red Light Cameras**

**Revenues**

Judgment, Fines & Forfeits	809,532
Miscellaneous Revenues	6,262
Less 5% Statutory Reduction	<u>-40,790</u>
<b>Subtotal</b>	<b><u>775,004</u></b>

Fund Balance	798,880
<b>Total Revenues</b>	<b><u><u>1,573,884</u></u></b>

**Expenditures**

Operating Expenses	670,200
<b>Subtotal</b>	<b><u>670,200</u></b>

Transfers Out	5,476
Reserves - Restricted	<u>898,208</u>
<b>Total Expenditures</b>	<b><u><u>1,573,884</u></u></b>

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

**Revenues**

Fund Balance		149,994
	<b>Total Revenues</b>	<b>149,994</b>

**Expenditures**

Reserves - Capital		149,994
	<b>Total Expenditures</b>	<b>149,994</b>

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**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
<b>Subtotal</b>	<b>8,902,328</b>

Fund Balance	12,756,907
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<b>Total Revenues</b>	<b>21,659,235</b>
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**Expenditures**

Personal Services	6,850,159
Operating Expenses	4,577,819
Capital Outlay	25,000
<b>Subtotal</b>	<b>11,452,978</b>

Transfers Out	658,812
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Reserves - Operating	4,180,389
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Reserves - Stability	5,367,056
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<b>Total Expenditures</b>	<b>21,659,235</b>
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**149-East 192 CRA**

**Revenues**

Miscellaneous Revenues 7,511  
Less 5% Statutory Reduction -376

**Subtotal** 7,135

Transfers In 729,589  
Fund Balance 546,580

**Total Revenues** 1,283,304

**Expenditures**

Personal Services 61,050  
Operating Expenses 503,760

**Subtotal** 564,810

Transfers Out 24,756  
Reserves - Operating 128,241  
Reserves - Capital 565,497

**Total Expenditures** 1,283,304

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**150-West 192 Development Authority**

**Revenues**

Miscellaneous Revenues	50,629
Less 5% Statutory Reduction	<u>-2,531</u>
<b>Subtotal</b>	<b>48,098</b>
Transfers In	4,219,261
Fund Balance	<u>3,475,779</u>
<b>Total Revenues</b>	<b><u>7,743,138</u></b>

**Expenditures**

Personal Services	327,505
Operating Expenses	5,108,514
Capital Outlay	<u>1,036,000</u>
<b>Subtotal</b>	<b>6,472,019</b>
Transfers Out	118,555
Reserves - Operating	338,855
Reserves - Capital	<u>813,709</u>
<b>Total Expenditures</b>	<b><u>7,743,138</u></b>

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**151-CDBG Fund**

**Revenues**

Intergovernmental Revenue		3,767,495
	<b>Subtotal</b>	<b>3,767,495</b>
Fund Balance		1,776
	<b>Total Revenues</b>	<b>3,769,271</b>

**Expenditures**

Personal Services		223,568
Operating Expenses		3,347,465
Grants and Aids		198,238
	<b>Subtotal</b>	<b>3,769,271</b>
	<b>Total Expenditures</b>	<b>3,769,271</b>



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**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

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**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

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**154-Constitutional Gas Tax Fund**

**Revenues**

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

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

**Expenditures**

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

Transfers Out	73,797
Reserves - Debt	273,173
<b>Total Expenditures</b>	<b>14,847,469</b>

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**155-West 192 MSBU Phase I**

**Revenues**

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

**Expenditures**

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

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**156-Federal And State Grants Fund**

**Revenues**

Intergovernmental Revenue		6,660,582
	<b>Subtotal</b>	<b>6,660,582</b>
	<b>Total Revenues</b>	<b>6,660,582</b>

**Expenditures**

Personal Services		244,673
Operating Expenses		100,784
Capital Outlay		6,315,125
	<b>Subtotal</b>	<b>6,660,582</b>
	<b>Total Expenditures</b>	<b>6,660,582</b>

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**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
<b>Subtotal</b>	<b>1,065,434</b>
Transfers In	1,213,335
Fund Balance	715,350
<b>Total Revenues</b>	<b>2,994,119</b>

**Expenditures**

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

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**168-Section 8 Fund**

**Revenues**

Intergovernmental Revenue	15,941,112
Miscellaneous Revenues	17,016
Less 5% Statutory Reduction	<u>-851</u>
<b>Subtotal</b>	<b><u>15,957,277</u></b>
Fund Balance	<u>2,316,486</u>
<b>Total Revenues</b>	<b><u><u>18,273,763</u></u></b>

**Expenditures**

Personal Services	911,990
Operating Expenses	<u>17,289,773</u>
<b>Subtotal</b>	<b><u>18,201,763</u></b>
Transfers Out	<u>72,000</u>
<b>Total Expenditures</b>	<b><u><u>18,273,763</u></u></b>

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**177-Fire Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	2,428,049
Miscellaneous Revenues	54,322
Less 5% Statutory Reduction	<u>-124,119</u>
<b>Subtotal</b>	<b><u>2,358,252</u></b>
Fund Balance	<u>1,046,839</u>
<b>Total Revenues</b>	<b><u><u>3,405,091</u></u></b>

**Expenditures**

Operating Expenses	<u>20,000</u>
<b>Subtotal</b>	<b><u>20,000</u></b>
Transfers Out	12,471
Reserves - Operating	5,412
Reserves - Capital	<u>3,367,208</u>
<b>Total Expenditures</b>	<b><u><u>3,405,091</u></u></b>



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**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 8,841,233

**Total Revenues** 15,888,541

**Expenditures**

Operating Expenses 25,000  
Capital Outlay 125,000

**Subtotal** 150,000

Transfers Out 42,422

Reserves - Capital 15,696,119

**Total Expenditures** 15,888,541

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**180-Inmate Welfare Fund**

**Revenues**

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

**Expenditures**

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

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**187-Road Impact Fee Poinciana Overlay**

**Revenues**

Fund Balance		479,322
	<b>Total Revenues</b>	<b>479,322</b>

**Expenditures**

Reserves - Capital		479,322
	<b>Total Expenditures</b>	<b>479,322</b>

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

**Revenues**

Other Taxes	6,790,032
Miscellaneous Revenues	80,566
Less 5% Statutory Reduction	-343,530
<b>Subtotal</b>	<b>6,527,068</b>

Transfers In	2,267,240
Fund Balance	680,448
<b>Total Revenues</b>	<b>9,474,756</b>

**Expenditures**

Operating Expenses	9,449,269
<b>Subtotal</b>	<b>9,449,269</b>

Transfers Out	25,487
<b>Total Expenditures</b>	<b>9,474,756</b>

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

**Revenues**

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

**Expenditures**

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

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**204-TDT Tax Bonds Series 2012**

**Revenues**

Fund Balance		544,294
	<b>Total Revenues</b>	<b>544,294</b>

**Expenditures**

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

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**210-W 192 Phase IIC**

**Revenues**

Permits, Fees & Special Assessments	329,843
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	<u>-16,717</u>
<b>Subtotal</b>	<b>317,626</b>

Fund Balance	<u>396,488</u>
<b>Total Revenues</b>	<b><u>714,114</u></b>

**Expenditures**

Debt Service	<u>329,782</u>
<b>Subtotal</b>	<b>329,782</b>

Reserves - Debt	<u>384,332</u>
<b>Total Expenditures</b>	<b><u>714,114</u></b>

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**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



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

**Revenues**

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

**Expenditures**

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

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**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

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**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

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**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

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

**Revenues**

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

**Expenditures**

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

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

**Revenues**

Transfers In	550,956
Fund Balance	453,932
<b>Total Revenues</b>	<b><u>1,004,888</u></b>

**Expenditures**

Debt Service	548,410
<b>Subtotal</b>	<b><u>548,410</u></b>
Reserves - Debt	456,478
<b>Total Expenditures</b>	<b><u>1,004,888</u></b>

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

**Revenues**

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

**Expenditures**

Debt Service	<u>3,990,838</u>
<b>Subtotal</b>	<b>3,990,838</b>
Reserves - Debt	<u>3,874,847</u>
<b>Total Expenditures</b>	<b><u>7,865,685</u></b>

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

**Revenues**

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

**Expenditures**

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



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**247-DS TDT Refunding Bonds 2019**

**Revenues**

Permits, Fees & Special Assessments	300,000
Miscellaneous Revenues	2,940
Less 5% Statutory Reduction	-15,147
<b>Subtotal</b>	<b>287,793</b>

Transfers In	68,602
Fund Balance	979,876

<b>Total Revenues</b>	<b>1,336,271</b>
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**Expenditures**

Debt Service	356,395
<b>Subtotal</b>	<b>356,395</b>

Reserves - Debt	979,876
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<b>Total Expenditures</b>	<b>1,336,271</b>
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**248-Communications Equipment Upgrade (Motorola)**

**Revenues**

Transfers In	2,053,424
Fund Balance	1,026,712
<b>Total Revenues</b>	<b><u>3,080,136</u></b>

**Expenditures**

Debt Service	2,053,424
<b>Subtotal</b>	<b><u>2,053,424</u></b>
Reserves - Debt	1,026,712
<b>Total Expenditures</b>	<b><u>3,080,136</u></b>

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**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

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**250-GO BONDS SERIES 2020**

**Revenues**

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

**Expenditures**

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

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**251 - Public Improvement Revenue Bonds, Series 2020**

**Revenues**

Transfers In		575,478
	<b>Total Revenues</b>	<b>575,478</b>

**Expenditures**

Debt Service		27,763
	<b>Subtotal</b>	<b>27,763</b>
Reserves - Debt		547,715
	<b>Total Expenditures</b>	<b>575,478</b>

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**306-Local Option Sales Tax Fund**

**Revenues**

Other Taxes	27,065,136
Miscellaneous Revenues	287,039
Less 5% Statutory Reduction	<u>-1,367,609</u>
<b>Subtotal</b>	<b>25,984,566</b>
Other Sources	2,203,825
Fund Balance	<u>16,682,751</u>
<b>Total Revenues</b>	<b><u><u>44,871,142</u></u></b>

**Expenditures**

Capital Outlay	7,703,521
Debt Service	<u>2,526,537</u>
<b>Subtotal</b>	<b>10,230,058</b>
Transfers Out	14,245,135
Reserves - Debt	1,263,269
Reserves - Capital	7,932,680
Reserves - Assigned	<u>11,200,000</u>
<b>Total Expenditures</b>	<b><u><u>44,871,142</u></u></b>

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**315-Gen Cap Outlay Fund**

**Revenues**

Fund Balance		3,897,115
	<b>Total Revenues</b>	<b><u>3,897,115</u></b>

**Expenditures**

Reserves - Capital		1,144,502
Reserves - Assigned		2,752,613
	<b>Total Expenditures</b>	<b><u>3,897,115</u></b>

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**331-Countywide Fire Capital Fund**

**Revenues**

Transfers In	12,224,184
Other Sources	593,235
Fund Balance	3,762,838
<b>Total Revenues</b>	<b><u>16,580,257</u></b>

**Expenditures**

Capital Outlay	1,571,667
<b>Subtotal</b>	<b><u>1,571,667</u></b>
Transfers Out	140,490
Reserves - Capital	14,868,100
<b>Total Expenditures</b>	<b><u>16,580,257</u></b>



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**334 - Transportation Imp Construction Fund**

**Revenues**

Fund Balance		159,947,973
	<b>Total Revenues</b>	<b>159,947,973</b>

**Expenditures**

Capital Outlay		36,650,000
	<b>Subtotal</b>	<b>36,650,000</b>
Reserves - Capital		123,297,973
	<b>Total Expenditures</b>	<b>159,947,973</b>

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**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
	<b>Subtotal</b>	<b>27,074,117</b>
Fund Balance		30,767,119
	<b>Total Revenues</b>	<b>57,841,236</b>

**Expenditures**

Personal Services		1,498,247
Operating Expenses		22,268,138
Capital Outlay		12,000
Debt Service		21,383
	<b>Subtotal</b>	<b>23,799,768</b>
Transfers Out		867,639
Reserves - Operating		9,990,272
Reserves - Debt		10,692
Reserves - Capital		9,890,192
Reserves - Assigned		13,282,673
	<b>Total Expenditures</b>	<b>57,841,236</b>

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**407-Osceola Parkway**

**Revenues**

Charges For Services	9,324,213
Miscellaneous Revenues	87,057
Less 5% Statutory Reduction	-470,564
<b>Subtotal</b>	<b>8,940,706</b>
Fund Balance	31,067,547
<b>Total Revenues</b>	<b>40,008,253</b>

**Expenditures**

Personal Services	191,149
Operating Expenses	4,660,200
Debt Service	7,416,050
<b>Subtotal</b>	<b>12,267,399</b>
Transfers Out	118,414
Reserves - Operating	2,636,035
Reserves - Debt	23,680,905
Reserves - Restricted	1,305,500
<b>Total Expenditures</b>	<b>40,008,253</b>

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**501-Workers' Comp Internal Service Fund**

**Revenues**

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

**Expenditures**

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

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

**Revenues**

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

**Expenditures**

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

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**503-Dental Insurance Internal Service Fund**

**Revenues**

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

**Expenditures**

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

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**504-Health Insurance Internal Service Fund**

**Revenues**

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

**Expenditures**

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

Schedule A  
First Public Hearing  
BOCC Osceola County  
Fund Summary

Tentative  
FY21

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

**Revenues**

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

**Expenditures**

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



Schedule A  
First Public Hearing  
BOCC Osceola County  
Fund Summary

Tentative  
FY21

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

**Revenues**

Charges For Services		123,432
	<b>Subtotal</b>	<b>123,432</b>
Fund Balance		9,899
	<b>Total Revenues</b>	<b>133,331</b>

**Expenditures**

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

Schedule A  
First Public Hearing  
BOCC Osceola County  
Fund Summary

Tentative  
FY21

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**510-Fleet Maintenance Internal Service Fund**

**Revenues**

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

**Expenditures**

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

Schedule A  
First Public Hearing  
BOCC Osceola County  
Fund Summary

Tentative  
FY21

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**511-Fleet Fuel Internal Service Fund**

**Revenues**


Charges For Services		1,612,356
	<b>Subtotal</b>	<b>1,612,356</b>
Transfers In		146,000
Fund Balance		310,187
	<b>Total Revenues</b>	<b>2,068,543</b>

**Expenditures**

Personal Services		79,862
Operating Expenses		1,744,687
Capital Outlay		154,000
	<b>Subtotal</b>	<b>1,978,549</b>
Transfers Out		89,994
	<b>Total Expenditures</b>	<b>2,068,543</b>

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## FUND 001 – GENERAL FUND SUMMARY

### TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include our constitutional officers, corrections, community development, economic development, strategic initiatives, court administration, human services, facilities management, IT, OMB, procurement, finance, human resources, and animal services, to name a few. The General Fund's Tentative Budget totals \$365,555,659.

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

- **Personal Services increased by \$149,364 due to adjustments from Open Enrollment.**
- **Operating Expenses increased by \$1,710,601 primarily resulting from updates to the Tax Collector's budget and appropriating funds for additional Repair & Maintenance projects for the Jail and Sheriff's Office.**
- **Transfers Out increased primarily due to additional funds being needed to support Transportation operations as a result of further declines in revenue estimates.**
- **Reserves were adjusted in accordance with the Budget Policy with the decreases in revenues noted below and increases in expenses being offset through Operating Reserves.**

**Any necessary changes due to Amendment 10 will be incorporated into the Recommended Final Budget. Overall, the FY21 Tentative Budget reflects a decrease from the Recommended Budget and a 2% increase over the FY20 Adopted Budget.**

**001-GENERAL FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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	\$ 28,027,148	\$ 27,256,642	\$(770,506)	\$(10,353,852)
Charges For Services	\$ 2,346,091	\$ 2,054,010	\$ 2,038,713	\$(15,297)	\$(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)
<u>Less 5% Statutory Reduction</u>	<u>\$(13,210,933)</u>	<u>\$(13,742,009)</u>	<u>\$(13,702,719)</u>	<u>\$ 39,290</u>	<u>\$(491,786)</u>
<b>Subtotal:</b>	<b>\$ 251,366,396</b>	<b>\$ 261,384,274</b>	<b>\$ 260,637,761</b>	<b>\$(746,513)</b>	<b>\$ 9,271,365</b>
Transfers In	\$ 18,381,737	\$ 12,310,519	\$ 12,328,237	\$ 17,718	\$(6,053,500)
Other Sources	\$ 2,696,892	\$ 3,281,354	\$ 3,281,354	\$ 0	\$ 584,462
<u>Fund Balance</u>	<u>\$ 86,933,237</u>	<u>\$ 89,349,400</u>	<u>\$ 89,308,307</u>	<u>\$(41,093)</u>	<u>\$ 2,375,070</u>
<b>REVENUES TOTAL:</b>	<b>\$ 359,378,262</b>	<b>\$ 366,325,547</b>	<b>\$ 365,555,659</b>	<b>\$(769,888)</b>	<b>\$ 6,177,397</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 65,454,214	\$ 65,858,657	\$ 66,008,021	\$ 149,364	\$ 553,807
Operating Expenses	\$ 68,770,277	\$ 72,909,355	\$ 74,619,956	\$ 1,710,601	\$ 5,849,679
Capital Outlay	\$ 6,576,244	\$ 6,293,765	\$ 6,225,903	\$(67,862)	\$(350,341)
Debt Service	\$ 50,137	\$ 1,981,166	\$ 1,981,166	\$ 0	\$ 1,931,029
<u>Grants and Aids</u>	<u>\$ 5,900,839</u>	<u>\$ 5,635,805</u>	<u>\$ 5,635,805</u>	<u>\$ 0</u>	<u>\$(265,034)</u>
<b>Subtotal:</b>	<b>\$ 146,751,711</b>	<b>\$ 152,678,748</b>	<b>\$ 154,470,851</b>	<b>\$ 1,792,103</b>	<b>\$ 7,719,140</b>
Transfers Out	\$ 136,834,033	\$ 146,381,790	\$ 147,984,396	\$ 1,602,606	\$ 11,150,363
Reserves - Operating	\$ 60,137,845	\$ 61,655,972	\$ 57,491,375	\$(4,164,597)	\$(2,646,470)
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)
<u>Reserves - Stability</u>	<u>\$ 1,326,332</u>	<u>\$ 1,326,332</u>	<u>\$ 1,326,332</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 359,378,262</b>	<b>\$ 366,325,547</b>	<b>\$ 365,555,659</b>	<b>\$(769,888)</b>	<b>\$ 6,177,397</b>

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

## DEPARTMENT SUMMARY – ANIMAL SERVICES

### TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment**
- **Operating decreased due to adjustments to Overhead**

### REVENUES

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

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

- **Revenues were reevaluated which resulted in an increase in Animal Control & Shelter Fees**



**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>ANIMAL SERVICES</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 2,378,069	\$ 2,386,196	\$ 8,127
Operating Expenses	\$ 596,722	\$ 578,547	\$(18,175)
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 59,966	\$ 59,966	\$ 0
<b>Subtotal:</b>	<b>\$ 3,034,757</b>	<b>\$ 3,024,709</b>	<b>\$(10,048)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,034,757</b>	<b>\$ 3,024,709</b>	<b>\$(10,048)</b>

**DEPARTMENT SUMMARY - ANIMAL SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,300,515	1,574,273	1,562,273	1,131,540	1,563,127	-11,146
5120002 - Disaster Relief	10,875	0	0	8,155	0	0
5130001 - Vacancy Factor	0	-28,948	-28,948	0	-28,754	194
5130003 - Other Salaries & Wages-Deploym	1,569	0	0	0	0	0
5140000 - Overtime	76,543	80,173	80,173	48,834	80,173	0
5140003 - Overtime- Disaster Relief	264	0	0	0	0	0
5160000 - Compensated Annual Leave	77,113	0	0	72,758	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	10,036	0	0
5160020 - Compensated Admin Leave	8,832	0	0	8,311	0	0
5170000 - Compensated Sick Leave	61,549	0	0	66,763	0	0
5170020 - Sick Bank Leave	412	0	0	7,067	0	0
5210000 - Fica Taxes	112,758	126,566	126,566	99,803	125,715	-851
5220000 - Retirement Contributions	143,379	156,954	156,954	132,650	181,491	24,537
5230000 - Health Insurance	340,654	426,987	426,987	316,354	418,330	-8,657
5231000 - Life Insurance	1,567	1,551	1,551	1,279	1,672	121
5232000 - Dental Insurance	9,019	10,614	10,614	8,556	10,670	56
5233000 - Lt Disability Insurance	2,269	2,731	2,731	2,023	2,628	-103
5233100 - St Disability Insurance	4,106	3,640	3,640	3,663	4,750	1,110
5240000 - Workers' Compensation	31,461	29,447	29,447	21,801	26,394	-3,053
<b>Personal Services:</b>	<b>\$2,182,887</b>	<b>\$2,383,988</b>	<b>\$2,371,988</b>	<b>\$1,939,594</b>	<b>\$2,386,196</b>	<b>\$2,208</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	94,935	74,701	92,090	86,985	72,987	-1,714
5340000 - Other Contractual Services	5,674	5,214	5,214	3,538	5,214	0
5340007 - Other Contractual Services-Penn Cr	0	659	659	0	659	0
5400000 - Travel And Per Diem	6,291	13,300	13,300	2,754	10,300	-3,000
5410000 - Communications	19,156	19,160	19,160	14,692	17,140	-2,020
5420000 - Freight & Postage Services	10,061	15,750	15,750	343	750	-15,000
5430000 - Utility Services	1,038	1,500	1,500	505	1,500	0
5440000 - Rentals And Leases	1,246	1,540	1,540	1,190	1,540	0
5450000 - Insurance	21,566	78,169	78,169	78,169	23,321	-54,848
5460000 - Repair & Maintenance Svcs	1,947	3,600	3,600	5,163	3,600	0
5462000 - Rep & Maint-automotive	30,656	52,500	52,500	17,522	42,500	-10,000
5470000 - Printing And Binding	4,248	5,500	5,500	2,918	5,000	-500
5480000 - Promotional Activities	13,155	17,000	17,000	9,727	17,000	0
5490000 - Oth Current Chgs & Obligations	61	1,283	29,356	276	500	-783
5490011 - Cash over/shorts	1	0	0	0	0	0
5490400 - Bad Debt	47	0	0	0	0	0
5490501 - OH-Workers' Compensation	13,164	9,044	9,044	9,044	8,448	-596
5490502 - OH-Property & Liability Insurance	4,163	13,953	13,953	13,953	3,666	-10,287
5490503 - OH-Dental Insurance	1,972	2,358	2,358	2,358	2,886	528
5490504 - OH-Health Insurance	9,292	8,762	8,762	8,762	8,765	3
5490505 - OH-Life/AD&D, STD, LTD	2,235	2,090	2,090	2,090	1,882	-208
5490509 - OH-Fleet Oversight	2,134	2,320	2,320	2,320	3,150	830
5490511 - OH-Fleet Fuel	3,960	13,050	13,050	13,050	4,560	-8,490
5511000 - Office Supplies	13,390	13,000	13,000	13,001	13,500	500
5512000 - Office Equipment	964	0	0	0	0	0
5520000 - Operating Supplies	56,160	78,711	78,711	54,118	81,099	2,388
5520010 - Computer Software	2,934	2,740	2,740	1,828	1,740	-1,000

**DEPARTMENT SUMMARY - ANIMAL SERVICES**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5521000 - Gas & Oil	54,230	58,000	58,000	33,587	53,000	-5,000
5521005 - Gas & Oil-Direct	2,442	3,500	3,500	1,845	3,500	0
5522500 - Food	26,198	21,000	21,000	20,143	25,250	4,250
5524500 - Cleaning Supplies	8,658	8,000	8,000	8,897	10,000	2,000
5525000 - Tools	8,774	8,800	8,800	5,508	8,800	0
5526000 - Clothing	10,024	13,800	13,800	9,204	14,050	250
5528000 - Medicine	102,934	113,170	113,170	83,075	114,670	1,500
5540000 - Books,pubs,subs & Memberships	2,935	2,715	2,715	2,262	4,370	1,655
5541000 - Registration Fees	7,947	15,700	15,700	5,025	12,200	-3,500
5550000 - Training	110	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$544,702</b>	<b>\$681,589</b>	<b>\$727,051</b>	<b>\$513,851</b>	<b>\$578,547</b>	<b>-\$103,042</b>
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	11,000	11,000	4,058	0	-11,000
5640000 - Machinery & Equipment	2,982	99,590	99,590	0	0	-99,590
<b>Capital Outlay:</b>	<b>\$2,982</b>	<b>\$110,590</b>	<b>\$110,590</b>	<b>\$4,058</b>	<b>\$0</b>	<b>-\$110,590</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	75,000	75,000	75,000	56,250	59,966	-15,034
<b>Grants and Aids:</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$56,250</b>	<b>\$59,966</b>	<b>-\$15,034</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,805,572</b>	<b>\$3,251,167</b>	<b>\$3,284,629</b>	<b>\$2,513,753</b>	<b>\$3,024,709</b>	<b>-\$226,458</b>

## DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

### TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating decreased primarily due to adjustments to the Medical Examiner's budget, which was partially offset by adjustments to Overhead allocations.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>BOCC AND COUNTY MANAGER</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,957,900	<b>\$ 1,969,548</b>	\$ 11,648
Operating Expenses	\$ 1,500,550	<b>\$ 1,400,650</b>	\$(99,900)
<b>Subtotal:</b>	<b>\$ 3,458,450</b>	<b>\$ 3,370,198</b>	<b>\$(88,252)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,458,450</b>	<b>\$ 3,370,198</b>	<b>\$(88,252)</b>

**DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5110000 - Executive Salaries	415,365	415,886	422,221	365,044	422,221	6,335
5120000 - Regular Salaries And Wages	781,277	880,119	880,119	713,003	873,850	-6,269
5120002 - Disaster Relief	-447	0	0	1,840	0	0
5122000 - Car Allowance	9,600	9,600	9,600	8,000	9,600	0
5122001 - Cell Phone Allowance	3,019	4,656	4,656	1,865	4,656	0
5123000 - Exec Insurance Supplemental	5,279	0	0	4,613	0	0
5124000 - Exec Deferred Compensation	34,456	0	0	26,208	0	0
5130001 - Vacancy Factor	0	-22,697	-22,806	0	-22,697	0
5140000 - Overtime	310	1,500	1,500	0	1,500	0
5140003 - Overtime- Disaster Relief	671	0	0	0	0	0
5150300 - Class C Meals	0	0	0	14	0	0
5160000 - Compensated Annual Leave	52,950	0	0	33,384	0	0
5160010 - Compensated Ann Leave Payoff	24,963	0	0	12,991	0	0
5160020 - Compensated Admin Leave	11,538	0	0	8,738	0	0
5170000 - Compensated Sick Leave	13,275	0	0	10,205	0	0
5170010 - Compensated Sick Leave Payoff	25,022	0	0	4,330	0	0
5210000 - Fica Taxes	89,197	99,225	99,705	79,560	99,224	-1
5220000 - Retirement Contributions	350,326	352,425	355,519	315,126	371,999	19,574
5220001 - Retirement Contr 401A	12,969	0	0	10,750	0	0
5230000 - Health Insurance	174,640	200,430	200,430	162,182	195,521	-4,909
5231000 - Life Insurance	1,386	1,219	1,305	1,139	1,317	98
5232000 - Dental Insurance	4,273	4,673	4,673	4,106	4,920	247
5233000 - Lt Disability Insurance	1,949	2,140	2,151	1,733	1,987	-153
5233100 - St Disability Insurance	3,176	2,669	3,038	2,825	3,246	577
5240000 - Workers' Compensation	3,016	2,338	2,347	2,066	2,204	-134
<b>Personal Services:</b>	<b>\$2,018,208</b>	<b>\$1,954,183</b>	<b>\$1,964,458</b>	<b>\$1,769,723</b>	<b>\$1,969,548</b>	<b>\$15,365</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,181,030	1,182,977	1,182,977	881,607	1,218,174	35,197
5400000 - Travel And Per Diem	2,950	5,850	5,850	1,629	5,850	0
5400003 - Travel & Per Diem- BCC	38,154	41,717	41,717	37,721	41,417	-300
5410000 - Communications	2,668	3,500	3,500	2,546	3,500	0
5420000 - Freight & Postage Services	914	1,500	1,500	217	1,500	0
5440000 - Rentals And Leases	2,994	2,850	2,850	1,862	2,850	0
5450000 - Insurance	7,393	6,804	6,804	6,804	8,854	2,050
5460000 - Repair & Maintenance Svcs	2,039	2,500	2,500	16	200	-2,300
5470000 - Printing And Binding	1,777	4,000	4,000	481	4,000	0
5490000 - Oth Current Chgs & Obligations	0	500	500	75	500	0
5490501 - OH-Workers' Compensation	5,610	3,855	3,855	3,855	3,600	-255
5490502 - OH-Property & Liability Insurance	1,427	1,215	1,215	1,215	1,392	177
5490503 - OH-Dental Insurance	840	1,005	1,005	1,005	1,230	225
5490504 - OH-Health Insurance	3,960	3,735	3,735	3,735	3,735	0
5490505 - OH-Life/AD&D, STD, LTD	855	832	832	832	768	-64
5511000 - Office Supplies	2,140	4,500	4,500	1,894	4,000	-500
5512000 - Office Equipment	0	1,200	1,200	1,067	750	-450
5520000 - Operating Supplies	8,332	8,500	8,500	6,568	11,000	2,500
5521000 - Gas & Oil	0	0	0	204	300	300
5540000 - Books,pubs,subs & Memberships	9,125	8,600	8,600	7,567	8,600	0
5540103 - Books, Pubs, Subs, Memberships	38,130	48,663	48,663	63,769	54,280	5,617

**DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5541000 - Registration Fees	5,400	7,200	7,200	4,000	7,300	100
5541003 - Registration Fee- BCC	15,037	15,800	15,800	3,673	16,850	1,050
<b>Operating Expenses:</b>	<b>\$1,330,775</b>	<b>\$1,357,303</b>	<b>\$1,357,303</b>	<b>\$1,032,342</b>	<b>\$1,400,650</b>	<b>\$43,347</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,348,984</b>	<b>\$3,311,486</b>	<b>\$3,321,761</b>	<b>\$2,802,065</b>	<b>\$3,370,198</b>	<b>\$58,712</b>

## DEPARTMENT SUMMARY – BUSINESS SERVICES

### TRENDS & ISSUES

This office directly supports the BOCC Strategic Plan.

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

- **Operating decreased due to adjustments to Overhead allocations**

### REVENUES

This office is supported by General Fund.

**There were no changes between the Recommended and Tentative Budgets.**



<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>BUSINESS SERVICES</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 49,125	\$ 49,125	\$ 0
Operating Expenses	\$ 5,657	\$ 5,629	\$(28)
<b>Subtotal:</b>	<b>\$ 54,782</b>	<b>\$ 54,754</b>	<b>\$(28)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 54,782</b>	<b>\$ 54,754</b>	<b>\$(28)</b>

**DEPARTMENT SUMMARY – BUSINESS SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	94,987	39,832	39,832	31,904	36,203	-3,629
5130001 - Vacancy Factor	0	-697	-697	0	-634	63
5140000 - Overtime	1	0	0	0	0	0
5160000 - Compensated Annual Leave	5,057	0	0	1,987	0	0
5160020 - Compensated Admin Leave	321	0	0	386	0	0
5170000 - Compensated Sick Leave	4,022	0	0	1,532	0	0
5210000 - Fica Taxes	7,415	3,048	3,048	2,368	2,769	-279
5220000 - Retirement Contributions	11,384	9,202	9,202	5,659	6,594	-2,608
5230000 - Health Insurance	20,879	2,537	2,537	5,825	3,915	1,378
5231000 - Life Insurance	114	37	37	36	36	-1
5232000 - Dental Insurance	352	63	63	132	33	-30
5233000 - Lt Disability Insurance	166	66	66	59	58	-8
5233100 - St Disability Insurance	287	85	85	93	90	5
5240000 - Workers' Compensation	234	72	72	63	61	-11
<b>Personal Services:</b>	<b>\$145,219</b>	<b>\$54,245</b>	<b>\$54,245</b>	<b>\$50,044</b>	<b>\$49,125</b>	<b>-\$5,120</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	21,600	0	0	0	0	0
5310006 - Legal Fees	179,030	0	0	0	0	0
5340000 - Other Contractual Services	80,000	0	0	0	0	0
5390000 - Training	358	0	0	0	0	0
5400000 - Travel And Per Diem	1,912	1,000	1,000	324	1,000	0
5410000 - Communications	632	0	0	0	0	0
5420000 - Freight & Postage Services	0	150	150	0	150	0
5440000 - Rentals And Leases	1,004	2,000	2,000	628	2,000	0
5450000 - Insurance	202	140	140	140	0	-140
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	65	0	0	0	0	0
5490501 - OH-Workers' Compensation	505	77	77	77	108	31
5490502 - OH-Property & Liability Insurance	39	25	25	25	0	-25
5490503 - OH-Dental Insurance	77	20	20	20	37	17
5490504 - OH-Health Insurance	355	75	75	75	112	37
5490505 - OH-Life/AD&D, STD, LTD	75	15	15	15	22	7
5511000 - Office Supplies	257	500	500	62	500	0
5520000 - Operating Supplies	0	0	0	161	0	0
5522500 - Food	233	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	4,155	500	500	2,621	500	0
5541000 - Registration Fees	785	500	500	0	500	0
5550000 - Training	0	500	500	0	500	0
<b>Operating Expenses:</b>	<b>\$291,283</b>	<b>\$5,702</b>	<b>\$5,702</b>	<b>\$4,147</b>	<b>\$5,629</b>	<b>-\$73</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$436,502</b>	<b>\$59,947</b>	<b>\$59,947</b>	<b>\$54,192</b>	<b>\$54,754</b>	<b>-\$5,193</b>

## DEPARTMENT SUMMARY – CLERK OF THE BOARD

### TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Impacts and revisions, if any, as a result of Amendment 10, will be coordinated in conjunction with the Clerk of the Court and will be reflected in the Recommended Final Budget. Reductions, if any, to this Cost Center will be offset by an increase in the Transfer Out to the Clerk of the Court.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>CLERK OF THE BOARD</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 483,260	\$ 483,533	\$ 273
Operating Expenses	\$ 71,103	\$ 71,188	\$ 85
Capital Outlay	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 554,363</b>	<b>\$ 554,721</b>	<b>\$ 358</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 554,363</b>	<b>\$ 554,721</b>	<b>\$ 358</b>

**DEPARTMENT SUMMARY – CLERK OF THE BOARD**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	295,666	348,052	348,052	265,530	339,489	-8,563
5120002 - Disaster Relief	3,473	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,090	-6,090	0	-5,943	147
5140000 - Overtime	591	0	0	0	0	0
5140003 - Overtime- Disaster Relief	734	0	0	0	0	0
5150300 - Class C Meals	15	0	0	0	0	0
5160000 - Compensated Annual Leave	17,428	0	0	23,954	0	0
5160020 - Compensated Admin Leave	1,518	0	0	1,476	0	0
5170000 - Compensated Sick Leave	14,005	0	0	8,282	0	0
5210000 - Fica Taxes	23,854	26,623	26,623	21,198	25,970	-653
5220000 - Retirement Contributions	29,087	32,395	32,395	30,625	39,474	7,079
5230000 - Health Insurance	65,519	72,457	72,457	69,744	80,121	7,664
5231000 - Life Insurance	363	326	326	301	343	17
5232000 - Dental Insurance	1,742	1,922	1,922	1,688	1,984	62
5233000 - Lt Disability Insurance	526	574	574	480	543	-31
5233100 - St Disability Insurance	946	763	763	862	974	211
5240000 - Workers' Compensation	758	626	626	539	578	-48
<b>Personal Services:</b>	<b>\$456,224</b>	<b>\$477,648</b>	<b>\$477,648</b>	<b>\$424,679</b>	<b>\$483,533</b>	<b>\$5,885</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	800	2,500	2,500	0	2,500	0
5310006 - Legal Fees	5,100	13,000	13,000	6,300	11,000	-2,000
5340000 - Other Contractual Services	20,110	31,600	31,600	23,134	31,000	-600
5400000 - Travel And Per Diem	148	400	400	0	100	-300
5420000 - Freight & Postage Services	17	150	150	7	50	-100
5440000 - Rentals And Leases	2,509	4,800	4,800	2,203	4,800	0
5450000 - Insurance	1,316	1,139	1,139	1,139	2,069	930
5460000 - Repair & Maintenance Svcs	306	1,000	1,000	0	1,000	0
5470000 - Printing And Binding	53	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	668	2,500	2,500	321	900	-1,600
5490501 - OH-Workers' Compensation	2,281	1,568	1,568	1,568	1,452	-116
5490502 - OH-Property & Liability Insurance	254	203	203	203	325	122
5490503 - OH-Dental Insurance	342	409	409	409	496	87
5490504 - OH-Health Insurance	1,610	1,519	1,519	1,519	1,506	-13
5490505 - OH-Life/AD&D, STD, LTD	348	317	317	317	290	-27
5511000 - Office Supplies	1,639	3,000	3,000	634	3,000	0
5520000 - Operating Supplies	347	1,200	1,200	768	1,200	0
5540000 - Books,pubs,subs & Memberships	4,415	9,000	9,000	3,237	9,000	0
5550000 - Training	90	500	500	0	500	0
<b>Operating Expenses:</b>	<b>\$42,352</b>	<b>\$74,805</b>	<b>\$74,805</b>	<b>\$41,759</b>	<b>\$71,188</b>	<b>-\$3,617</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$498,576</b>	<b>\$552,453</b>	<b>\$552,453</b>	<b>\$466,437</b>	<b>\$554,721</b>	<b>\$2,268</b>

## DEPARTMENT SUMMARY – COMMISSION AUDITOR

### TRENDS & ISSUES

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

This office supports 13 funded Full Time Equivalent positions although 1 Full Time Equivalent position from the FY20 Adopted Budget is frozen for FY21. The Office of Commission Auditor is partially supported by Tourist Development Tax revenues. There is a significant decline in TDT revenue projected for FY21 which directly impact the Commission Auditor’s budget. As a result, the decision was made to freeze a vacant position to offset loss in revenue.

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

- **Personal Services decreased due to the above mentioned un-funding of 1 FTE position as well as adjustments to employee plan selections during Open Enrollment.**
- **Operating decreased due to adjustments to Overhead allocations and additional reductions made by the Department due to the anticipated decline in TDT revenues.**

### REVENUES

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

**As a result of reevaluating Tourist Development Taxes, revenues increased slightly, which resulted in an increase in funds to support this office.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>COMMISSION AUDITOR</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,348,609	<b>\$ 1,239,471</b>	\$(109,138)
Operating Expenses	\$ 53,418	<b>\$ 40,102</b>	\$(13,316)
Capital Outlay	\$ 0	<b>\$ 0</b>	\$ 0
<b>Subtotal:</b>	<b>\$ 1,402,027</b>	<b>\$ 1,279,573</b>	<b>\$(122,454)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,402,027</b>	<b>\$ 1,279,573</b>	<b>\$(122,454)</b>

**DEPARTMENT SUMMARY – COMMISSION AUDITOR**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	850,821	975,199	975,199	785,843	899,392	-75,807
5120002 - Disaster Relief	0	0	0	1,787	0	0
5122000 - Car Allowance	5,400	5,400	5,400	4,500	5,400	0
5130001 - Vacancy Factor	0	-17,066	-17,066	0	-15,740	1,326
5160000 - Compensated Annual Leave	39,416	0	0	27,466	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	4,921	0	0
5160020 - Compensated Admin Leave	16,240	0	0	16,437	0	0
5170000 - Compensated Sick Leave	31,951	0	0	18,414	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	11,238	0	0
5210000 - Fica Taxes	66,389	74,604	74,604	61,665	68,803	-5,801
5220000 - Retirement Contributions	103,999	110,588	110,588	99,384	118,504	7,916
5230000 - Health Insurance	154,864	169,057	169,057	147,238	151,782	-17,275
5231000 - Life Insurance	1,021	916	916	855	911	-5
5232000 - Dental Insurance	3,344	3,780	3,780	3,311	3,608	-172
5233000 - Lt Disability Insurance	1,486	1,610	1,610	1,365	1,440	-170
5233100 - St Disability Insurance	2,571	2,146	2,146	2,353	2,470	324
5240000 - Workers' Compensation	3,358	3,025	3,025	2,676	2,901	-124
<b>Personal Services:</b>	<b>\$1,280,860</b>	<b>\$1,329,259</b>	<b>\$1,329,259</b>	<b>\$1,189,452</b>	<b>\$1,239,471</b>	<b>-\$89,788</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	13,150	13,150	0	0
5310006 - Legal Fees	0	6,000	6,000	0	0	-6,000
5400000 - Travel And Per Diem	4,371	10,408	10,408	272	1,200	-9,208
5410000 - Communications	1,185	1,770	1,770	829	1,382	-388
5420000 - Freight & Postage Services	852	1,500	1,500	512	1,240	-260
5440000 - Rentals And Leases	4,010	4,303	4,303	3,193	3,484	-819
5450000 - Insurance	3,406	3,150	3,150	3,150	4,545	1,395
5462000 - Rep & Maint-automotive	26	300	300	36	300	0
5470000 - Printing And Binding	156	325	325	167	325	0
5490501 - OH-Workers' Compensation	4,862	3,341	3,341	3,341	2,880	-461
5490502 - OH-Property & Liability Insurance	658	562	562	562	715	153
5490503 - OH-Dental Insurance	728	871	871	871	984	113
5490504 - OH-Health Insurance	3,432	3,237	3,237	3,237	2,988	-249
5490505 - OH-Life/AD&D, STD, LTD	741	676	676	676	576	-100
5490509 - OH-Fleet Oversight	194	160	160	160	210	50
5490511 - OH-Fleet Fuel	360	900	900	900	304	-596
5511000 - Office Supplies	1,265	2,404	2,404	947	2,404	0
5512000 - Office Equipment	0	3,530	3,530	0	0	-3,530
5520000 - Operating Supplies	645	2,137	2,137	854	3,032	895
5520010 - Computer Software	1,441	0	0	0	0	0
5521000 - Gas & Oil	370	1,225	1,225	224	1,050	-175
5522500 - Food	1,031	1,220	1,220	777	0	-1,220
5540000 - Books,pubs,subs & Memberships	3,030	3,370	3,370	2,913	2,733	-637
5550000 - Training	8,191	17,300	17,300	4,058	9,750	-7,550
<b>Operating Expenses:</b>	<b>\$40,954</b>	<b>\$68,689</b>	<b>\$81,839</b>	<b>\$40,830</b>	<b>\$40,102</b>	<b>-\$28,587</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,321,814</b>	<b>\$1,397,948</b>	<b>\$1,411,098</b>	<b>\$1,230,282</b>	<b>\$1,279,573</b>	<b>-\$118,375</b>



## DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

### TRENDS & ISSUES

The Communications Department ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government.

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

- **Operating increased, which is offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code. These changes were also partially offset due to a reduction in Overhead allocations.**

### REVENUES

This department is supported by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>COMMUNICATIONS DEPARTMENT</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 599,094	\$ 599,094	\$ 0
Operating Expenses	\$ 232,294	\$ 237,590	\$ 5,296
Capital Outlay	\$ 5,500	\$ 0	\$(5,500)
<b>Subtotal:</b>	<b>\$ 836,888</b>	<b>\$ 836,684</b>	<b>\$(204)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 836,888</b>	<b>\$ 836,684</b>	<b>\$(204)</b>

**DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	327,139	458,238	458,238	339,160	450,653	-7,585
5120002 - Disaster Relief	266	0	0	27,591	0	0
5120030 - Holiday Pay	426	0	0	0	0	0
5120040 - Reduction In Force Pay	12,782	0	0	0	0	0
5122000 - Car Allowance	0	0	0	2,700	0	0
5130000 - Other Salaries & Wages	1,269	0	0	0	0	0
5130001 - Vacancy Factor	0	-8,019	-8,019	0	-7,886	133
5150300 - Class C Meals	26	0	0	0	0	0
5160000 - Compensated Annual Leave	14,191	0	0	6,120	0	0
5160010 - Compensated Ann Leave Payoff	14,280	0	0	0	0	0
5160020 - Compensated Admin Leave	6,144	0	0	3,922	0	0
5170000 - Compensated Sick Leave	5,416	0	0	4,608	0	0
5170010 - Compensated Sick Leave Payoff	11,157	0	0	0	0	0
5210000 - Fica Taxes	29,027	35,054	35,054	28,285	34,476	-578
5220000 - Retirement Contributions	30,620	38,812	38,812	33,365	45,065	6,253
5230000 - Health Insurance	51,003	78,479	78,479	59,222	71,567	-6,912
5231000 - Life Insurance	378	429	429	371	459	30
5232000 - Dental Insurance	1,312	1,838	1,838	1,565	1,968	130
5233000 - Lt Disability Insurance	551	755	755	589	721	-34
5233100 - St Disability Insurance	997	1,009	1,009	1,065	1,304	295
5240000 - Workers' Compensation	864	824	824	687	767	-57
<b>Personal Services:</b>	<b>\$507,849</b>	<b>\$607,419</b>	<b>\$607,419</b>	<b>\$509,249</b>	<b>\$599,094</b>	<b>-\$8,325</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	99,542	100,000	100,000	25,000	100,000	0
5340000 - Other Contractual Services	27,613	25,000	25,000	12,835	25,000	0
5400000 - Travel And Per Diem	941	2,000	2,000	390	2,000	0
5410000 - Communications	2,624	2,000	2,000	2,375	2,700	700
5420000 - Freight & Postage Services	22	325	325	195	325	0
5450000 - Insurance	1,627	1,807	1,807	1,807	2,724	917
5462000 - Rep & Maint-automotive	0	600	600	174	600	0
5470000 - Printing And Binding	4,329	3,000	3,000	254	3,000	0
5480000 - Promotional Activities	4,031	5,000	5,000	1,733	5,000	0
5486000 - Promotional-Public Relat Prog	0	30,000	30,000	3,300	30,000	0
5490000 - Oth Current Chgs & Obligations	27,220	17,000	17,000	15,707	17,000	0
5490008 - Oth Curr Chgs. Special Event	17,468	20,000	20,000	6,542	20,000	0
5490080 - Water Hookups Marydia	150	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,870	1,542	1,542	1,542	1,440	-102
5490502 - OH-Property & Liability Insurance	314	323	323	323	428	105
5490503 - OH-Dental Insurance	280	402	402	402	492	90
5490504 - OH-Health Insurance	1,320	1,494	1,494	1,494	1,494	0
5490505 - OH-Life/AD&D, STD, LTD	285	312	312	312	288	-24
5490509 - OH-Fleet Oversight	97	80	80	80	105	25
5490511 - OH-Fleet Fuel	180	450	450	450	152	-298
5511000 - Office Supplies	2,428	1,300	1,300	965	1,300	0
5520000 - Operating Supplies	6,472	4,000	4,000	2,217	4,000	0
5520010 - Computer Software	1,958	2,600	2,600	938	6,100	3,500
5520020 - Computer Hardware, Non-Capital	0	0	0	0	2,000	2,000
5521000 - Gas & Oil	73	592	592	31	592	0

**DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5522500 - Food	555	1,000	1,000	0	1,000	0
5540000 - Books,pubs,subs & Memberships	5,537	7,850	7,850	5,695	7,850	0
5550000 - Training	577	2,000	2,000	165	2,000	0
<b>Operating Expenses:</b>	<b>\$207,514</b>	<b>\$230,677</b>	<b>\$230,677</b>	<b>\$84,926</b>	<b>\$237,590</b>	<b>\$6,913</b>
<b>Capital Outlay:</b>						
5644000 - Office Equipment Capital	6,713	6,000	6,000	2,198	0	-6,000
<b>Capital Outlay:</b>	<b>\$6,713</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$2,198</b>	<b>\$0</b>	<b>-\$6,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$722,075</b>	<b>\$844,096</b>	<b>\$844,096</b>	<b>\$596,372</b>	<b>\$836,684</b>	<b>-\$7,412</b>

## DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

### TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: Community Development Projects (1400), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Design (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465), and Heritage Park (7503).

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Overhead allocations. These reductions were partially offset by an increase as a result of a change in the capital threshold for equipment, which resulted in a decrease to Capital Outlay. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>COMMUNITY DEVELOPMENT</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 7,683,625	<b>\$ 7,730,283</b>	\$ 46,658
Operating Expenses	\$ 3,971,302	<b>\$ 3,953,226</b>	\$(18,076)
Capital Outlay	\$ 179,569	<b>\$ 177,420</b>	\$(2,149)
<b>Subtotal:</b>	<b>\$ 11,834,496</b>	<b>\$ 11,860,929</b>	<b>\$ 26,433</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 11,834,496</b>	<b>\$ 11,860,929</b>	<b>\$ 26,433</b>

**DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	4,471,565	5,516,145	5,516,145	4,152,635	5,432,803	-83,342
5120002 - Disaster Relief	9,030	0	0	3,990	0	0
5130001 - Vacancy Factor	0	-96,748	-96,748	0	-95,290	1,458
5140000 - Overtime	12,519	12,005	12,005	6,841	12,005	0
5140002 - Overtime- Code Enforcement	2,574	0	0	1,510	0	0
5140003 - Overtime- Disaster Relief	260	0	0	0	0	0
5150300 - Class C Meals	419	0	0	273	0	0
5160000 - Compensated Annual Leave	312,629	0	0	165,916	0	0
5160010 - Compensated Ann Leave Payoff	31,494	0	0	50,224	0	0
5160020 - Compensated Admin Leave	56,371	0	0	51,483	0	0
5170000 - Compensated Sick Leave	203,050	0	0	132,631	0	0
5170010 - Compensated Sick Leave Payoff	58,893	0	0	31,656	0	0
5170020 - Sick Bank Leave	5,818	0	0	5,993	0	0
5210000 - Fica Taxes	382,166	422,912	422,912	339,246	416,531	-6,381
5220000 - Retirement Contributions	476,455	512,264	512,264	423,687	570,310	58,046
5230000 - Health Insurance	964,843	1,189,412	1,189,412	948,154	1,269,928	80,516
5231000 - Life Insurance	5,507	5,201	5,201	4,503	5,522	321
5232000 - Dental Insurance	25,325	29,230	29,230	24,659	31,549	2,319
5233000 - Lt Disability Insurance	8,000	9,123	9,123	7,172	8,721	-402
5233100 - St Disability Insurance	14,319	12,161	12,161	12,846	15,600	3,439
5240000 - Workers' Compensation	67,353	63,965	63,965	53,330	62,604	-1,361
5250000 - Unemployment Compensation	3,300	0	0	161	0	0
<b>Personal Services:</b>	<b>\$7,111,890</b>	<b>\$7,675,670</b>	<b>\$7,675,670</b>	<b>\$6,416,909</b>	<b>\$7,730,283</b>	<b>\$54,613</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	764,317	830,000	1,382,861	758,715	509,909	-320,091
5310006 - Legal Fees	10,327	29,000	29,000	7,364	29,000	0
5312000 - Tax Collector Fees	8,046	10,955	10,955	3,954	10,955	0
5340000 - Other Contractual Services	627,799	872,575	872,575	567,003	906,579	34,004
5340007 - Other Contractual Services-Penn Cr	10,066	29,070	29,070	4,176	29,070	0
5400000 - Travel And Per Diem	24,940	40,302	40,302	3,655	40,245	-57
5410000 - Communications	40,805	43,675	43,675	35,366	43,536	-139
5420000 - Freight & Postage Services	24,595	19,815	19,815	27,864	22,015	2,200
5430000 - Utility Services	154,876	138,623	138,623	100,005	127,679	-10,944
5440000 - Rentals And Leases	41,751	50,042	50,042	20,978	23,296	-26,746
5450000 - Insurance	90,443	93,519	93,519	93,519	107,583	14,064
5450502 - Insurance Claims - Prop & Casualty	52,144	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	394,702	866,759	746,834	402,243	606,578	-260,181
5462000 - Rep & Maint-automotive	59,675	63,300	63,300	62,643	64,900	1,600
5470000 - Printing And Binding	7,282	9,398	9,398	5,996	9,948	550
5490000 - Oth Current Chgs & Obligations	10,877	797,350	865,774	13,522	859,913	62,563
5490400 - Bad Debt	50	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	438	0	0	801	0	0
5490501 - OH-Workers' Compensation	37,045	25,715	25,715	25,715	24,552	-1,163
5490502 - OH-Property & Liability Insurance	17,592	16,658	16,658	16,658	16,908	250
5490503 - OH-Dental Insurance	5,547	6,705	6,705	6,705	8,391	1,686
5490504 - OH-Health Insurance	26,149	24,912	24,912	24,912	25,478	566
5490505 - OH-Life/AD&D, STD, LTD	5,741	5,292	5,292	5,292	4,991	-301
5490509 - OH-Fleet Oversight	5,820	8,320	8,320	8,320	14,280	5,960

**DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490511 - OH-Fleet Fuel	10,800	46,800	46,800	46,800	20,672	-26,128
5511000 - Office Supplies	16,493	21,993	21,993	10,029	21,173	-820
5512000 - Office Equipment	7,201	14,000	14,000	5,748	2,000	-12,000
5520000 - Operating Supplies	57,110	91,644	91,644	59,340	143,360	51,716
5520010 - Computer Software	29,414	3,270	3,270	5,848	0	-3,270
5520020 - Computer Hardware, Non-Capital	5,235	0	0	665	0	0
5520021 - Computer Hardware, Operating	2,986	0	0	0	0	0
5521000 - Gas & Oil	85,970	102,898	102,898	64,568	105,327	2,429
5522000 - Chemicals	21,603	26,500	26,500	28,039	29,500	3,000
5522500 - Food	1,024	2,000	2,000	292	2,000	0
5525000 - Tools	9,434	11,750	11,750	6,123	11,750	0
5526000 - Clothing	0	1,183	1,183	403	720	-463
5540000 - Books,pubs,subs & Memberships	83,408	87,412	87,412	86,225	92,796	5,384
5541000 - Registration Fees	475	3,600	3,600	1,065	3,350	-250
5550000 - Training	17,331	33,089	33,089	7,163	34,772	1,683
<b>Operating Expenses:</b>	<b>\$2,769,511</b>	<b>\$4,428,124</b>	<b>\$4,929,484</b>	<b>\$2,517,714</b>	<b>\$3,953,226</b>	<b>-\$474,898</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	0	75,840	59,066	115,000	115,000
5630000 - Improv Other Than Bldgs	0	30,000	0	0	42,420	12,420
5640000 - Machinery & Equipment	35,452	51,500	73,685	30,037	20,000	-31,500
5640020 - Computer Hardware, Capital	4,050	0	0	0	0	0
5650000 - Construction In Progress	89,154	138,378	194,198	41,894	0	-138,378
5680010 - Computer Software, Capital	0	6,000	6,000	0	0	-6,000
<b>Capital Outlay:</b>	<b>\$128,656</b>	<b>\$225,878</b>	<b>\$349,723</b>	<b>\$130,997</b>	<b>\$177,420</b>	<b>-\$48,458</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,010,056</b>	<b>\$12,329,672</b>	<b>\$12,954,877</b>	<b>\$9,065,620</b>	<b>\$11,860,929</b>	<b>-\$468,743</b>



## DEPARTMENT SUMMARY - CONSTITUTIONALS

### TRENDS & ISSUES

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

**Changes between the Recommended and Tentative Budgets for the Clerk of the Circuit Court reflect adjustments to Overhead allocations.**

- **Clerk of the Circuit Court:** This Office submits their budget request to the State. Operating expenditures associated with this office pertain to building maintenance, property and liability insurances as well as overhead costs. Overall total FY21 Budget is \$589,949.

**Changes between the Recommended and Tentative Budgets for the Property Appraiser reflect adjustments to Overhead allocations.**

- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$7,270,829), \$6,485,414 is allocated to the General Fund and is included in the Tentative Budget. The total submitted reflects a slight increase (less than 1%) over the FY20 approved budget. Personal Services request does not include any new positions or salary increases and reflects a 1.3% reduction over FY20. Operating increased by 7.1% primarily due to costs associated with aerial photos, operating supplies and legal fees with no change to Capital Outlay, which provides funding for a replacement backup system as well as a Contingency Reserve of \$120,000. In addition, included in the General Fund are costs that are not considered in their submitted budget, these costs are associated with Property & Liability Insurances, TRIM postage, building maintenance, and overhead cost. Considering these items were not included in their submitted budget, overall funding provided from the General Fund represents a slight increase (less than 1%) over the FY20 Adopted Budget for a total FY21 General Fund budget of \$6,808,020.

**Changes between the Recommended and Tentative Budgets for the Sheriff reflect adjustments to Overhead allocations.**

- **Sheriff's Office:** The Sheriff's Office submitted a budget request of \$81,829,351 which represents an overall increase of 6.7% over the FY20 Adopted Budget. Personal Services represents an increase of 5% over FY20 Adopted which includes a request for 10 new full-time positions (5 Deputy Sheriffs, 3 Communication Officers, 1 School Resource Officers and 1 Civilian positions) in which funding is requested for 6 months with a start date of April 2021. Personal Services also includes a 3.5% pay adjustment based on a Step Plan. In addition, to the SO's specific budget requests, the County also provides for other costs associated with Property & Liability Insurances, building maintenance and intergovernmental radio communication, as well as overhead costs. Overall, the FY21 General Fund budget totals \$85,519,356.

**Changes between the Recommended and Tentative Budgets for the Supervisor of Election reflect adjustments to Overhead allocations.**

- **Supervisor of Election's:** For FY21, the SOE submitted a budget request of \$3,730,069, which includes a contingency request of \$10,000 and reflects a decrease of 12.37% over the FY20 Adopted Budget. Personal Services decreased 2.8% as no new positions or salary adjustments were requested for FY21. Operating also decreased 15%. Capital Outlay request of \$46,295 provides funding for disaster recovery and replacement

cycle for computers. Also included are funds associated with Property & Liability Insurances, building maintenance and Overhead costs that are not a part of their submitted budget. The overall FY21 Budget totals \$3,904,367.

**Changes between the Recommended and Tentative Budgets for the Tax Collector reflect adjustments to Tax Collector fees and Overhead allocations.**

- **Tax Collector:** The Tax Collector participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The TC receives fees for providing a variety of services and historically has returned unused fees to the County. As an independent constitutional officer elected by the voters of Osceola County, the TC submitted a budget request for FY21 to the Florida Department of Revenue of \$11,793,980, which represents an overall increase of 1.66% over the FY20 Budget. Specific to the General Fund, the request was \$9,189,959. Also included in the General Fund are expenses related to insurances, building maintenance, postage and intergovernmental radio. Overall, however, the TC's Personnel Services increased 3.06% or \$293,307 over the FY20 Budget. Operating expenses decreased by 2.15% or \$41,547. Capital Outlay remains the same at \$10,000. Operating includes funding for Rentals and Leases for office space at the BVL location. The office continues to have additional services added by the State which are managed with as little increase as possible. Most recently issuance of concealed weapons permits, Florida birth certificates and CFX Toll Violation Clearances were added as new services.

**REVENUES**

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

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>9111 - Clerk Of The Circuit Court</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 207,761	\$ 233,047	\$ 25,286
<b>Subtotal:</b>	<b>\$ 207,761</b>	<b>\$ 233,047</b>	<b>\$ 25,286</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 207,761</b>	<b>\$ 233,047</b>	<b>\$ 25,286</b>

**9111 - CLERK OF THE CIRCUIT COURT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted :</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative - FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	37,647	35,669	40,618	35,669	201,394	165,725
5490502 - OH-Property & Liability Insuranc	7,266	6,367	6,367	6,367	31,653	25,286
<b>Operating Expenses:</b>	<b>\$44,913</b>	<b>\$42,036</b>	<b>\$46,985</b>	<b>\$42,036</b>	<b>\$233,047</b>	<b>\$191,011</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$44,913</b>	<b>\$42,036</b>	<b>\$46,985</b>	<b>\$42,036</b>	<b>\$233,047</b>	<b>\$191,011</b>

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>9121 - Supervisor Of Elections</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 13,697	\$ 13,849	\$ 152
<b>Subtotal:</b>	<b>\$ 13,697</b>	<b>\$ 13,849</b>	<b>\$ 152</b>
Transfers Out	\$ 3,720,069	\$ 3,720,069	\$ 0
Reserves - Assigned	\$ 10,000	\$ 10,000	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,743,766</b>	<b>\$ 3,743,918</b>	<b>\$ 152</b>

**9121 - SUPERVISOR OF ELECTIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted :</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative - FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	8,912	9,685	9,685	9,685	11,968	2,283
5490502 - OH-Property & Liability Insuranc	1,720	1,729	1,729	1,729	1,881	152
<b>Operating Expenses:</b>	<b>\$10,632</b>	<b>\$11,414</b>	<b>\$11,414</b>	<b>\$11,414</b>	<b>\$13,849</b>	<b>\$2,435</b>
<b>Transfers Out:</b>						
5910702 - Transfers Out-Supr Elections	3,354,910	4,136,192	4,136,192	3,835,378	3,720,069	-416,123
<b>Transfers Out:</b>	<b>\$3,354,910</b>	<b>\$4,136,192</b>	<b>\$4,136,192</b>	<b>\$3,835,378</b>	<b>\$3,720,069</b>	<b>-\$416,123</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,365,542</b>	<b>\$4,157,606</b>	<b>\$4,157,606</b>	<b>\$3,846,792</b>	<b>\$3,743,918</b>	<b>-\$413,688</b>

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>9131 - Tax Collector</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 8,030,235	\$ 9,280,730	\$ 1,250,495
<b>Subtotal:</b>	<b>\$ 8,030,235</b>	<b>\$ 9,280,730</b>	<b>\$ 1,250,495</b>
Transfers Out	\$ 16,817	\$ 16,817	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,047,052</b>	<b>\$ 9,297,547</b>	<b>\$ 1,250,495</b>

### 9131 - TAX COLLECTOR

Expenditure Categories:	FY19 Actuals:	FY20 Adopted :	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative - FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	6,720,730	7,930,659	7,930,659	7,378,460	9,179,004	1,248,345
5420000 - Freight & Postage Services	46,000	50,000	50,000	49,000	50,000	0
5450000 - Insurance	33,010	27,317	27,317	27,317	44,700	17,383
5490502 - OH-Property & Liability Insurance	6,371	4,876	4,876	4,876	7,026	2,150
<b>Operating Expenses:</b>	<b>\$6,806,111</b>	<b>\$8,012,852</b>	<b>\$8,012,852</b>	<b>\$7,459,653</b>	<b>\$9,280,730</b>	<b>\$1,267,878</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	14,074	16,402	16,402	16,402	16,817	415
<b>Transfers Out:</b>	<b>\$14,074</b>	<b>\$16,402</b>	<b>\$16,402</b>	<b>\$16,402</b>	<b>\$16,817</b>	<b>\$415</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,820,185</b>	<b>\$8,029,254</b>	<b>\$8,029,254</b>	<b>\$7,476,055</b>	<b>\$9,297,547</b>	<b>\$1,268,293</b>



**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>9141 - Property Appraiser</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 154,688	\$ 155,472	\$ 784
<b>Subtotal:</b>	<b>\$ 154,688</b>	<b>\$ 155,472</b>	<b>\$ 784</b>
Transfers Out	\$ 6,485,414	\$ 6,485,414	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,640,102</b>	<b>\$ 6,640,886</b>	<b>\$ 784</b>

**9141 - PROPERTY APPRAISER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted :</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative - FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	123	0	0	234	0	0
5420000 - Freight & Postage Services	109,288	130,000	130,000	65,000	130,000	0
5450000 - Insurance	15,917	14,992	14,992	14,992	22,012	7,020
5490502 - OH-Property & Liability Insuranc	3,072	2,676	2,676	2,676	3,460	784
<b>Operating Expenses:</b>	<b>\$128,400</b>	<b>\$147,668</b>	<b>\$147,668</b>	<b>\$82,902</b>	<b>\$155,472</b>	<b>\$7,804</b>
<b>Transfers Out:</b>						
5910704 - Transfers out-Property Appr	6,312,019	6,485,240	6,485,240	6,487,111	6,485,414	174
<b>Transfers Out:</b>	<b>\$6,312,019</b>	<b>\$6,485,240</b>	<b>\$6,485,240</b>	<b>\$6,487,111</b>	<b>\$6,485,414</b>	<b>\$174</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,440,419</b>	<b>\$6,632,908</b>	<b>\$6,632,908</b>	<b>\$6,570,013</b>	<b>\$6,640,886</b>	<b>\$7,978</b>

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>9151 - Sheriff</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 888,580	\$ 939,208	\$ 50,628
Capital Outlay	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 888,580</b>	<b>\$ 939,208</b>	<b>\$ 50,628</b>
Transfers Out	\$ 82,337,193	\$ 82,337,193	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 83,225,773</b>	<b>\$ 83,276,401</b>	<b>\$ 50,628</b>

### 9151 - SHERIFF

Expenditure Categories:	FY19 Actuals:	FY20 Adopted :	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative - FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	999,972	431,013	431,013	431,013	811,643	380,630
5490502 - OH-Property & Liability Insuranc	193,001	76,937	76,937	76,937	127,565	50,628
<b>Operating Expenses:</b>	<b>\$1,192,973</b>	<b>\$507,950</b>	<b>\$507,950</b>	<b>\$507,950</b>	<b>\$939,208</b>	<b>\$431,258</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	471,710	694,132	694,132	694,132	507,842	-186,290
5910705 - Transfers out-Sheriff	72,452,112	76,657,682	76,657,682	76,457,282	81,829,351	5,171,669
<b>Transfers Out:</b>	<b>\$72,923,822</b>	<b>\$77,351,814</b>	<b>\$77,351,814</b>	<b>\$77,151,414</b>	<b>\$82,337,193</b>	<b>\$4,985,379</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$74,116,795</b>	<b>\$77,859,764</b>	<b>\$77,859,764</b>	<b>\$77,659,364</b>	<b>\$83,276,401</b>	<b>\$5,416,637</b>

## DEPARTMENT SUMMARY - CORRECTIONS

### TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating increased, which is offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code. Operating Expenses also increased due to adjustments to Overhead allocations.**

### REVENUE

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

**There were no changes between the Recommended and Tentative Budgets.**

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>CORRECTIONS</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 30,897,798	<b>\$ 31,023,556</b>	\$ 125,758
Operating Expenses	\$ 13,219,642	<b>\$ 13,270,644</b>	\$ 51,002
Capital Outlay	\$ 86,463	<b>\$ 54,000</b>	\$(32,463)
Grants and Aids	\$ 0	<b>\$ 0</b>	\$ 0
<b>Subtotal:</b>	<b>\$ 44,203,903</b>	<b>\$ 44,348,200</b>	<b>\$ 144,297</b>
Transfers Out	\$ 0	<b>\$ 0</b>	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 44,203,903</b>	<b>\$ 44,348,200</b>	<b>\$ 144,297</b>

**DEPARTMENT SUMMARY – CORRECTIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	16,568,889	19,440,998	19,440,998	14,450,898	19,251,377	-189,621
5120002 - Disaster Relief	198,115	0	0	66,833	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-349,064	-349,064	0	-345,839	3,225
5140000 - Overtime	2,527,584	508,000	508,000	1,843,825	508,000	0
5140003 - Overtime- Disaster Relief	13,813	0	0	0	0	0
5150010 - Uniform Allowance	124,500	75,000	75,000	1,950	75,000	0
5150020 - FTO Training	24,510	19,000	19,000	8,835	19,000	0
5150035 - Educ Incentive Corrections	93,258	91,572	91,572	77,524	91,572	0
5150300 - Class C Meals	265	0	0	0	0	0
5160000 - Compensated Annual Leave	949,233	0	0	730,969	0	0
5160010 - Compensated Ann Leave Payoff	65,752	0	0	75,629	0	0
5160020 - Compensated Admin Leave	25,873	0	0	24,786	0	0
5170000 - Compensated Sick Leave	666,490	0	0	640,950	0	0
5170010 - Compensated Sick Leave Payoff	25,586	0	0	45,299	0	0
5170020 - Sick Bank Leave	-1,375	0	0	0	0	0
5210000 - Fica Taxes	1,564,117	1,525,993	1,525,993	1,316,539	1,511,671	-14,322
5220000 - Retirement Contributions	4,133,092	3,873,206	3,873,206	3,549,398	3,813,780	-59,426
5230000 - Health Insurance	3,714,605	4,862,897	4,862,897	3,626,569	5,052,991	190,094
5231000 - Life Insurance	18,725	18,742	18,742	15,191	20,012	1,270
5232000 - Dental Insurance	95,740	117,146	117,146	91,509	120,578	3,432
5233000 - Lt Disability Insurance	27,156	32,959	32,959	24,121	31,049	-1,910
5233100 - St Disability Insurance	49,099	43,141	43,141	43,618	55,977	12,836
5240000 - Workers' Compensation	812,720	719,405	719,405	622,790	635,639	-83,766
5250000 - Unemployment Compensation	275	0	0	62	0	0
<b>Personal Services:</b>	<b>\$31,698,023</b>	<b>\$31,161,744</b>	<b>\$31,161,744</b>	<b>\$27,257,293</b>	<b>\$31,023,556</b>	<b>-\$138,188</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,655,482	5,154,317	5,154,317	4,315,384	5,977,706	823,389
5310006 - Legal Fees	1,169	40,000	40,000	564	40,000	0
5314000 - Medical Svcs	1,027	3,000	3,000	82	3,000	0
5340000 - Other Contractual Services	3,106,151	3,650,256	3,705,086	2,246,310	4,324,023	673,767
5340002 - Other Contr Svcs Pre Booking	1,502,896	780,000	780,000	354,612	1,200,000	420,000
5400000 - Travel And Per Diem	37,826	42,000	42,000	12,871	42,000	0
5410000 - Communications	33,356	36,320	36,320	34,195	38,604	2,284
5420000 - Freight & Postage Services	12,245	11,400	11,400	9,929	11,400	0
5430000 - Utility Services	3,469	3,749	3,749	3,685	3,749	0
5440000 - Rentals And Leases	21,576	25,973	25,973	23,607	33,497	7,524
5450000 - Insurance	788,225	1,073,425	1,073,425	1,073,425	242,897	-830,528
5460000 - Repair & Maintenance Svcs	110,519	99,825	99,825	97,397	99,825	0
5462000 - Rep & Maint-automotive	37,236	24,000	24,000	40,449	46,000	22,000
5470000 - Printing And Binding	49,757	32,800	32,800	27,646	32,800	0
5490000 - Oth Current Chgs & Obligations	600	0	0	0	0	0
5490400 - Bad Debt	8	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	15	0	0
5490501 - OH-Workers' Compensation	142,494	101,173	101,173	101,173	94,481	-6,692
5490502 - OH-Property & Liability Insurance	152,132	191,610	191,610	191,610	38,176	-153,434
5490503 - OH-Dental Insurance	21,336	26,376	26,376	26,376	32,281	5,905
5490504 - OH-Health Insurance	100,584	98,024	98,024	98,024	98,024	0

**DEPARTMENT SUMMARY – CORRECTIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490505 – OH-Life/AD&D, STD, LTD	21,831	20,679	20,679	20,679	19,040	-1,639
5490509 - OH-Fleet Oversight	3,104	2,480	2,480	2,480	5,460	2,980
5490511 - OH-Fleet Fuel	5,760	13,950	13,950	13,950	7,904	-6,046
5511000 - Office Supplies	121,169	114,200	114,200	90,063	124,675	10,475
5512000 - Office Equipment	37,363	69,083	69,083	51,535	69,083	0
5520000 - Operating Supplies	118,833	156,275	156,275	137,738	178,263	21,988
5520010 - Computer Software	0	0	0	850	0	0
5520020 - Computer Hardware, Non-Capital	20,581	5,000	5,000	7,066	5,000	0
5520021 - Computer Hardware, Operating	2,322	0	0	490	0	0
5520200 - Ammunition	21,358	25,000	25,000	9,904	25,000	0
5521000 - Gas & Oil	54,756	51,176	51,176	32,204	51,176	0
5522000 - Chemicals	119,515	130,000	130,000	76,488	130,000	0
5524000 - Oper Supp-miscellaneous	265,407	317,000	317,000	256,663	367,000	50,000
5526000 - Clothing	114,863	127,800	127,800	57,031	147,800	20,000
5540000 - Books,pubs,subs & Memberships	11,060	14,175	14,175	13,240	13,800	-375
5541000 - Registration Fees	21,419	46,600	46,600	14,140	46,600	0
5550000 - Training	0	0	0	0	34,700	34,700
5551001 - Reimbursements LSSI	-178,366	-246,854	-246,854	-45,097	-313,320	-66,466
<b>Operating Expenses:</b>	<b>\$11,539,062</b>	<b>\$12,240,812</b>	<b>\$12,295,642</b>	<b>\$9,396,778</b>	<b>\$13,270,644</b>	<b>\$1,029,832</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	30,790	81,463	160,471	54,964	54,000	-27,463
5640020 - Computer Hardware, Capital	11,582	5,000	5,000	4,375	0	-5,000
5670000 - Works of Arts/Collections	3,500	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$45,872</b>	<b>\$86,463</b>	<b>\$165,471</b>	<b>\$59,339</b>	<b>\$54,000</b>	<b>-\$32,463</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$43,282,958</b>	<b>\$43,489,019</b>	<b>\$43,622,857</b>	<b>\$36,713,410</b>	<b>\$44,348,200</b>	<b>\$859,181</b>



## DEPARTMENT SUMMARY – COUNTY ATTORNEY

### TRENDS & ISSUES

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

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

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

### REVENUES

This office is supported by General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>COUNTY ATTORNEY</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,074,806	\$ 1,075,079	\$ 273
Operating Expenses	\$ 795,837	\$ 795,944	\$ 107
<b>Subtotal:</b>	<b>\$ 1,870,643</b>	<b>\$ 1,871,023</b>	<b>\$ 380</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,870,643</b>	<b>\$ 1,871,023</b>	<b>\$ 380</b>

**DEPARTMENT SUMMARY – COUNTY ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	619,700	718,732	718,732	586,263	728,707	9,975
5120002 - Disaster Relief	2,285	0	0	0	0	0
5122000 - Car Allowance	5,400	5,400	5,400	4,500	5,400	0
5130001 - Vacancy Factor	0	-12,577	-12,577	0	-12,752	-175
5150300 - Class C Meals	30	0	0	16	0	0
5160000 - Compensated Annual Leave	44,180	0	0	17,324	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,675	0	0
5160020 - Compensated Admin Leave	11,206	0	0	13,014	0	0
5170000 - Compensated Sick Leave	23,141	0	0	16,042	0	0
5210000 - Fica Taxes	48,308	54,980	54,980	44,439	55,746	766
5220000 - Retirement Contributions	141,053	150,199	150,199	128,602	163,555	13,356
5230000 - Health Insurance	106,396	116,998	116,998	102,190	127,431	10,433
5231000 - Life Insurance	766	676	676	629	739	63
5232000 - Dental Insurance	2,015	2,205	2,205	1,904	2,241	36
5233000 - Lt Disability Insurance	1,100	1,185	1,185	979	1,140	-45
5233100 - St Disability Insurance	1,769	1,514	1,514	1,565	1,831	317
5240000 - Workers' Compensation	1,225	1,100	1,100	971	1,041	-59
<b>Personal Services:</b>	<b>\$1,008,574</b>	<b>\$1,040,412</b>	<b>\$1,040,412</b>	<b>\$921,112</b>	<b>\$1,075,079</b>	<b>\$34,667</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	1,500	0	0	1,500	0	0
5310006 - Legal Fees	459,752	550,000	550,000	344,816	750,000	200,000
5330000 - Court Reporter Svcs	0	500	500	0	200	-300
5400000 - Travel And Per Diem	6,038	7,000	7,000	1,596	10,000	3,000
5410000 - Communications	1,433	1,500	1,500	937	1,200	-300
5420000 - Freight & Postage Services	617	1,000	1,000	662	1,000	0
5450000 - Insurance	2,244	2,368	2,368	2,368	3,639	1,271
5460000 - Repair & Maintenance Svcs	919	800	800	550	1,000	200
5470000 - Printing And Binding	78	200	200	53	200	0
5490000 - Oth Current Chgs & Obligations	93	700	700	29	200	-500
5490501 - OH-Workers' Compensation	2,618	1,799	1,799	1,799	1,680	-119
5490502 - OH-Property & Liability Insurance	433	423	423	423	572	149
5490503 - OH-Dental Insurance	392	469	469	469	574	105
5490504 - OH-Health Insurance	1,848	1,743	1,743	1,743	1,743	0
5490505 - OH-Life/AD&D, STD, LTD	399	364	364	364	336	-28
5511000 - Office Supplies	2,484	2,500	2,500	1,228	3,500	1,000
5512000 - Office Equipment	0	250	250	0	100	-150
5520000 - Operating Supplies	1,506	1,500	1,500	802	1,000	-500
5540000 - Books,pubs,subs & Memberships	14,533	16,000	16,000	14,398	16,000	0
5541000 - Registration Fees	1,625	2,000	2,000	1,434	3,000	1,000
<b>Operating Expenses:</b>	<b>\$498,511</b>	<b>\$591,116</b>	<b>\$591,116</b>	<b>\$375,170</b>	<b>\$795,944</b>	<b>\$204,828</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,507,086</b>	<b>\$1,631,528</b>	<b>\$1,631,528</b>	<b>\$1,296,282</b>	<b>\$1,871,023</b>	<b>\$239,495</b>

## DEPARTMENT SUMMARY – COURT ADMINISTRATION

### TRENDS & ISSUES

The Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Mental Health Court (1524), Juvenile Alternative Sanctions (1525), Veteran’s Court (1526), Supervised Visitations (1528), Domestic Violence (1529), and Mediation (1542).

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Overhead allocations. These reductions were partially offset by an increase as a result of a change in the capital threshold for equipment, which resulted in a decrease to Capital Outlay. This adjustment is in accordance with the Florida Administrative Code and the County’s Finance Code.**

### REVENUES

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

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

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

- **Fund Balance for Jury Services was reevaluated based on the current year actuals which resulted in a decrease.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>COURT ADMINISTRATION</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,191,035	<b>\$ 1,197,785</b>	\$ 6,750
Operating Expenses	\$ 895,976	<b>\$ 874,670</b>	\$(21,306)
Capital Outlay	\$ 1,400	<b>\$ 0</b>	\$(1,400)
<b>Subtotal:</b>	<b>\$ 2,088,411</b>	<b>\$ 2,072,455</b>	<b>\$(15,956)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,088,411</b>	<b>\$ 2,072,455</b>	<b>\$(15,956)</b>

**DEPARTMENT SUMMARY – COURT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	695,433	746,767	818,153	576,289	811,933	65,166
5120002 - Disaster Relief	0	0	0	2,127	0	0
5130000 - Other Salaries & Wages	26,201	0	0	12,888	0	0
5130001 - Vacancy Factor	0	-13,066	-14,315	0	-14,210	-1,144
5140000 - Overtime	567	0	0	171	0	0
5160000 - Compensated Annual Leave	42,490	0	0	26,676	0	0
5160010 - Compensated Ann Leave Payoff	669	0	0	11,190	0	0
5160020 - Compensated Admin Leave	1,153	0	0	1,305	0	0
5170000 - Compensated Sick Leave	34,835	0	0	18,310	0	0
5210000 - Fica Taxes	58,435	57,126	62,587	47,230	62,115	4,989
5220000 - Retirement Contributions	66,216	61,346	67,392	56,626	76,733	15,387
5230000 - Health Insurance	219,846	215,183	248,603	185,872	249,902	34,719
5231000 - Life Insurance	852	704	785	617	822	118
5232000 - Dental Insurance	5,392	4,725	5,250	4,215	5,466	741
5233000 - Lt Disability Insurance	1,236	1,234	1,352	977	1,300	66
5233100 - St Disability Insurance	2,238	1,640	1,857	1,769	2,346	706
5240000 - Workers' Compensation	1,826	1,343	1,471	1,167	1,378	35
5250000 - Unemployment Compensation	3,300	0	0	0	0	0
<b>Personal Services:</b>	<b>\$1,160,689</b>	<b>\$1,077,002</b>	<b>\$1,193,135</b>	<b>\$947,429</b>	<b>\$1,197,785</b>	<b>\$120,783</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	173,853	275,200	275,200	112,747	248,000	-27,200
5390000 - Training	0	0	0	80	0	0
5400000 - Travel And Per Diem	8,551	4,950	10,778	1,833	5,450	500
5410000 - Communications	20,742	24,200	24,200	15,710	24,000	-200
5420000 - Freight & Postage Services	4,062	6,150	6,150	2,390	5,600	-550
5440000 - Rentals And Leases	20,729	28,500	28,500	15,614	29,900	1,400
5450000 - Insurance	32,005	60,471	60,471	60,471	68,993	8,522
5460000 - Repair & Maintenance Svcs	21,277	43,470	43,470	25,893	29,300	-14,170
5470000 - Printing And Binding	528	850	850	491	850	0
5490000 - Oth Current Chgs & Obligations	0	65,407	33,510	0	30,518	-34,889
5490501 - OH-Workers' Compensation	7,707	4,525	4,525	4,525	4,706	181
5490502 - OH-Property & Liability Insurance	6,180	10,795	10,795	10,795	10,679	-116
5490503 - OH-Dental Insurance	1,154	1,180	1,180	1,180	1,610	430
5490504 - OH-Health Insurance	5,446	4,388	4,388	4,388	4,886	498
5490505 - OH-Life/AD&D, STD, LTD	1,596	1,300	1,300	1,300	1,296	-4
5490509 - OH-Fleet Oversight	0	0	0	0	105	105
5490511 - OH-Fleet Fuel	0	0	0	0	152	152
5490900 - Other Current Charges-courts	0	423,829	488,641	0	357,020	-66,809
5511000 - Office Supplies	3,953	5,375	5,375	9,497	6,025	650
5512000 - Office Equipment	890	0	0	285	400	400
5520000 - Operating Supplies	11,284	17,325	17,325	8,091	33,525	16,200
5520020 - Computer Hardware, Non-Capital	1,690	5,120	5,120	4,496	1,400	-3,720
5522500 - Food	1,483	2,475	2,475	198	3,100	625
5540000 - Books,pubs,subs & Memberships	3,086	4,455	4,455	5,462	5,385	930
5541000 - Registration Fees	3,909	1,570	1,570	1,145	1,570	0
5550000 - Training	0	0	0	0	200	200
<b>Operating Expenses:</b>	<b>\$330,125</b>	<b>\$991,535</b>	<b>\$1,030,278</b>	<b>\$286,591</b>	<b>\$874,670</b>	<b>-\$116,865</b>

**DEPARTMENT SUMMARY – COURT ADMINISTRATION**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>TOTAL EXPENDITURES:</b>	<b>\$1,490,814</b>	<b>\$2,068,537</b>	<b>\$2,223,413</b>	<b>\$1,234,021</b>	<b>\$2,072,455</b>	<b>\$3,918</b>

## DEPARTMENT SUMMARY – ECONOMIC DEVELOPMENT

### TRENDS & ISSUES

The Economic Development Department directly supports the BOCC Strategic Plan. This Department consists of Economic Development (5101), Economic Incentives (5105) and Technology Development (5115). This is a decrease of one cost center Strategic Initiatives (1428) due to the retirement of the director; some of these costs were reallocated into other cost centers.

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

- **Operating increased due to adjustments to Overhead.**

### REVENUES

This department is supported by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**



**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>ECONOMIC DEVELOPMENT</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 342,071	\$ 342,071	\$ 0
Operating Expenses	\$ 1,821,260	\$ 1,845,727	\$ 24,467
Grants and Aids	\$ 3,000,000	\$ 3,000,000	\$ 0
<b>Subtotal:</b>	<b>\$ 5,163,331</b>	<b>\$ 5,187,798</b>	<b>\$ 24,467</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,163,331</b>	<b>\$ 5,187,798</b>	<b>\$ 24,467</b>

**DEPARTMENT SUMMARY - ECONOMIC DEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	168,701	337,687	337,687	162,561	240,434	-97,253
5120002 - Disaster Relief	948	0	0	0	0	0
5122000 - Car Allowance	280	0	0	0	0	0
5122001 - Cell Phone Allowance	60	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,911	-5,911	0	-4,204	1,707
5160000 - Compensated Annual Leave	5,150	0	0	3,256	0	0
5160010 - Compensated Ann Leave Payoff	1,417	0	0	0	0	0
5160020 - Compensated Admin Leave	402	0	0	1,628	0	0
5170000 - Compensated Sick Leave	1,457	0	0	11,254	0	0
5170010 - Compensated Sick Leave Payoff	1,512	0	0	0	0	0
5210000 - Fica Taxes	12,688	25,835	25,835	12,496	18,397	-7,438
5220000 - Retirement Contributions	26,012	51,270	51,270	27,485	42,652	-8,618
5230000 - Health Insurance	19,052	56,685	56,685	29,450	42,406	-14,279
5231000 - Life Insurance	181	316	316	180	244	-72
5232000 - Dental Insurance	417	983	983	544	711	-272
5233000 - Lt Disability Insurance	264	557	557	287	381	-176
5233100 - St Disability Insurance	414	742	742	469	642	-100
5240000 - Workers' Compensation	409	607	607	322	408	-199
<b>Personal Services:</b>	<b>\$239,363</b>	<b>\$468,771</b>	<b>\$468,771</b>	<b>\$249,930</b>	<b>\$342,071</b>	<b>-\$126,700</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	251,809	779,000	1,179,196	611,342	811,000	32,000
5310006 - Legal Fees	1,865	30,000	30,000	0	30,000	0
5340000 - Other Contractual Services	405,864	432,000	1,932,000	305,862	448,320	16,320
5400000 - Travel And Per Diem	13,480	14,000	14,000	1,191	10,000	-4,000
5410000 - Communications	1,621	1,560	1,560	1,921	444	-1,116
5420000 - Freight & Postage Services	812	350	350	213	250	-100
5440000 - Rentals And Leases	2,550	5,000	5,000	1,746	5,000	0
5450000 - Insurance	113,886	33,867	33,867	33,867	1,843	-32,024
5462000 - Rep & Maint-automotive	39	500	500	0	500	0
5470000 - Printing And Binding	3,447	5,500	4,710	226	5,000	-500
5480000 - Promotional Activities	10,955	22,500	22,500	7,292	22,500	0
5488000 - Promotional-ads/media Buys	0	3,000	3,000	4,730	3,000	0
5490000 - Oth Current Chgs & Obligations	215,655	543,750	476,750	144,519	452,000	-91,750
5490501 - OH-Workers' Compensation	1,086	937	937	937	600	-337
5490502 - OH-Property & Liability Insurance	21,982	6,045	6,045	6,045	30,757	24,712
5490503 - OH-Dental Insurance	163	245	245	245	206	-39
5490504 - OH-Health Insurance	765	907	907	907	624	-283
5490505 - OH-Life/AD&D, STD, LTD	164	191	191	191	121	-70
5490509 - OH-Fleet Oversight	97	80	80	80	105	25
5490511 - OH-Fleet Fuel	180	450	450	450	152	-298
5511000 - Office Supplies	835	800	800	818	500	-300
5520000 - Operating Supplies	592	1,100	1,890	547	1,000	-100
5521000 - Gas & Oil	613	300	300	543	500	200
5540000 - Books,pubs,subs & Memberships	11,676	14,065	14,065	11,245	12,805	-1,260
5541000 - Registration Fees	3,857	11,500	11,500	3,454	8,500	-3,000
5550000 - Training	0	3,000	3,000	0	0	-3,000
<b>Operating Expenses:</b>	<b>\$1,063,992</b>	<b>\$1,910,647</b>	<b>\$3,743,843</b>	<b>\$1,138,371</b>	<b>\$1,845,727</b>	<b>-\$64,920</b>

**DEPARTMENT SUMMARY - ECONOMIC DEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	4,040,787	4,012,309	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,040,787</b>	<b>\$4,012,309</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	3,448,375	3,000,000	3,400,000	0	3,000,000	0
<b>Grants and Aids:</b>	<b>\$3,448,375</b>	<b>\$3,000,000</b>	<b>\$3,400,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,751,730</b>	<b>\$5,379,418</b>	<b>\$11,653,401</b>	<b>\$5,400,610</b>	<b>\$5,187,798</b>	<b>-\$191,620</b>

## DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

### TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating increased, which is offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code. Additionally, Overhead allocations were adjusted.**

### REVENUES

This office is supported by General Fund revenues and grants.

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>EMERGENCY MANAGEMENT</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 390,356	<b>\$ 408,150</b>	\$ 17,794
Operating Expenses	\$ 228,532	<b>\$ 230,777</b>	\$ 2,245
Capital Outlay	\$ 2,800	<b>\$ 0</b>	\$(2,800)
<b>Subtotal:</b>	<b>\$ 621,688</b>	<b>\$ 638,927</b>	<b>\$ 17,239</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 621,688</b>	<b>\$ 638,927</b>	<b>\$ 17,239</b>

**DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	221,735	283,826	283,826	202,276	293,062	9,236
5120002 - Disaster Relief	9,511	0	0	22,077	0	0
5130001 - Vacancy Factor	0	-4,990	-4,990	0	-5,150	-160
5130003 - Other Salaries & Wages-Deploym	3,976	0	0	0	0	0
5140000 - Overtime	243	1,200	1,200	0	1,200	0
5160000 - Compensated Annual Leave	9,049	0	0	7,836	0	0
5160010 - Compensated Ann Leave Payoff	1,563	0	0	0	0	0
5160020 - Compensated Admin Leave	4,636	0	0	5,052	0	0
5170000 - Compensated Sick Leave	6,056	0	0	9,050	0	0
5170010 - Compensated Sick Leave Payoff	5,316	0	0	0	0	0
5210000 - Fica Taxes	19,285	21,805	21,805	18,295	22,512	707
5220000 - Retirement Contributions	21,348	24,142	24,142	21,426	29,428	5,286
5230000 - Health Insurance	38,399	42,786	42,786	39,882	63,599	20,813
5231000 - Life Insurance	264	269	269	247	298	29
5232000 - Dental Insurance	765	1,228	1,228	1,107	1,376	148
5233000 - Lt Disability Insurance	385	470	470	395	470	0
5233100 - St Disability Insurance	697	628	628	716	853	225
5240000 - Workers' Compensation	598	513	513	442	502	-11
<b>Personal Services:</b>	<b>\$343,829</b>	<b>\$371,877</b>	<b>\$371,877</b>	<b>\$328,802</b>	<b>\$408,150</b>	<b>\$36,273</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	-75,915	1,246	1,246	4,263	1,246	0
5340000 - Other Contractual Services	24,978	14,635	14,635	14,744	14,935	300
5400000 - Travel And Per Diem	2,245	3,000	3,000	1,424	2,450	-550
5410000 - Communications	6,008	12,280	12,280	4,939	4,560	-7,720
5420000 - Freight & Postage Services	308	650	650	376	450	-200
5430000 - Utility Services	2,106	5,400	5,400	2,487	4,200	-1,200
5440000 - Rentals And Leases	51,176	61,791	61,791	60,869	66,357	4,566
5450000 - Insurance	9,989	13,423	13,423	13,423	9,723	-3,700
5460000 - Repair & Maintenance Svcs	49,851	63,930	63,930	50,831	61,387	-2,543
5462000 - Rep & Maint-automotive	4,988	2,000	2,000	2,200	2,000	0
5470000 - Printing And Binding	936	3,000	3,000	1,265	7,400	4,400
5480000 - Promotional Activities	2,323	2,000	2,000	1,640	3,000	1,000
5490000 - Oth Current Chgs & Obligations	183	0	0	784	0	0
5490501 - OH-Workers' Compensation	1,459	1,003	1,003	1,003	1,008	5
5490502 - OH-Property & Liability Insurance	1,928	2,396	2,396	2,396	1,487	-909
5490503 - OH-Dental Insurance	218	261	261	261	345	84
5490504 - OH-Health Insurance	1,030	970	970	970	1,045	75
5490505 - OH-Life/AD&D, STD, LTD	280	308	308	308	248	-60
5490509 - OH-Fleet Oversight	582	640	640	640	1,890	1,250
5490511 - OH-Fleet Fuel	1,080	3,600	3,600	3,600	2,736	-864
5511000 - Office Supplies	2,704	4,000	4,000	729	8,040	4,040
5512000 - Office Equipment	0	1,500	1,500	0	1,500	0
5520000 - Operating Supplies	4,391	6,000	6,000	2,951	6,500	500
5520010 - Computer Software	6,753	1,000	1,000	0	1,150	150
5520020 - Computer Hardware, Non-Capital	0	0	0	0	2,800	2,800
5521000 - Gas & Oil	4,254	2,800	2,800	175	3,300	500
5521005 - Gas & Oil-Direct	3,609	3,840	3,840	2,308	3,680	-160
5522500 - Food	270	0	0	0	0	0

**DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5526000 - Clothing	97	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	645	365	365	320	1,780	1,415
5541000 - Registration Fees	25	55	55	710	560	505
5550000 - Training	14,325	20,300	20,300	10,480	15,000	-5,300
<b>Operating Expenses:</b>	<b>\$122,825</b>	<b>\$232,393</b>	<b>\$232,393</b>	<b>\$186,095</b>	<b>\$230,777</b>	<b>-\$1,616</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	32,355	32,355	27,822	0	-32,355
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$32,355</b>	<b>\$32,355</b>	<b>\$27,822</b>	<b>\$0</b>	<b>-\$32,355</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$466,654</b>	<b>\$636,625</b>	<b>\$636,625</b>	<b>\$542,720</b>	<b>\$638,927</b>	<b>\$2,302</b>

## DEPARTMENT SUMMARY – GENERAL GOVERNMENT

### TRENDS & ISSUES

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

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

- **Operating Expenses decreased due to adjustments to Juvenile Justice Share based on updated amounts from the Florida Department of Juvenile Justice, as well as Overhead allocations associated with grant funds, as these costs are not allowable expenses and will not be reimbursed by the Grantor.**

### REVENUES

This cost center is supported by General Fund.

**There were no changes between the Recommended and Tentative Budgets.**



<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>GENERAL GOVERNMENT</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 5,299,688	\$ 5,232,415	\$(67,273)
Grants and Aids	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 5,299,688</b>	<b>\$ 5,232,415</b>	<b>\$(67,273)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,299,688</b>	<b>\$ 5,232,415</b>	<b>\$(67,273)</b>

**DEPARTMENT SUMMARY – GENERAL GOVERNMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	171,425	1,148,680	1,133,680	214,654	1,073,680	-75,000
5310006 - Legal Fees	22,391	0	0	31,685	0	0
5320000 - Accounting & Auditing Svcs	254,124	262,131	262,131	246,699	262,131	0
5340000 - Other Contractual Services	290,368	170,000	170,000	191,534	170,000	0
5440000 - Rentals And Leases	5,713	5,400	5,400	61,222	34,690	29,290
5462000 - Rep & Maint-automotive	77,480	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,941,823	3,375,752	11,351,565	11,417,413	3,625,402	249,650
5490001 - Other- Adm Costs CST	37,837	41,451	41,451	25,894	41,451	0
5490021 - Regal Bay MSTU	0	0	4	0	0	0
5490090 - Property Taxes	0	4,950	4,950	0	8,191	3,241
5490501 - OH-Workers' Compensation	9,535	6,033	6,033	6,033	6,033	0
5490502 - OH-Property & Liability Insurance	664	533	533	533	1,055	522
5490503 - OH-Dental Insurance	1,413	1,575	1,575	1,575	1,575	0
5490504 - OH-Health Insurance	6,764	5,833	5,833	5,833	5,833	0
5490505 - OH-Life/AD&D, STD, LTD	1,482	1,091	1,091	1,091	1,091	0
5490509 - OH-Fleet Oversight	1,649	2,480	2,480	2,480	630	-1,850
5490511 - OH-Fleet Fuel	3,060	13,950	13,950	13,950	153	-13,797
5511000 - Office Supplies	321	500	500	-31	500	0
5520000 - Operating Supplies	699	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,826,747</b>	<b>\$5,040,359</b>	<b>\$13,001,176</b>	<b>\$12,220,566</b>	<b>\$5,232,415</b>	<b>\$192,056</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	57,716	0	0	0	0	0
<b>Grants and Aids:</b>	<b>\$57,716</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,884,463</b>	<b>\$5,040,359</b>	<b>\$13,001,176</b>	<b>\$12,220,566</b>	<b>\$5,232,415</b>	<b>\$192,056</b>

## DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

### TRENDS & ISSUES

The Government Affairs office is responsible for developing federal, state, and local advocacy platforms and a comprehensive legislative affairs strategy. This office coordinates intergovernmental resources and support for county projects, including grants development and administration.

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

- **Operating Expenses increased due to adjustments to Overhead allocations.**

### REVENUES

This department is supported by General Fund.

**There were no changes between the Recommended and Tentative Budget.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>GOVERNMENT AFFAIRS</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 262,343	<b>\$ 262,343</b>	\$ 0
Operating Expenses	\$ 500,571	<b>\$ 500,641</b>	\$ 70
<b>Subtotal:</b>	<b>\$ 762,914</b>	<b>\$ 762,984</b>	<b>\$ 70</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 762,914</b>	<b>\$ 762,984</b>	<b>\$ 70</b>

**DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	196,672	196,672	173,715	196,331	-341
5122000 - Car Allowance	0	300	300	3,600	3,600	3,300
5130001 - Vacancy Factor	0	-3,441	-3,441	0	-3,436	5
5160000 - Compensated Annual Leave	0	0	0	559	0	0
5160020 - Compensated Admin Leave	0	0	0	1,902	0	0
5170000 - Compensated Sick Leave	0	0	0	2,545	0	0
5210000 - Fica Taxes	0	15,044	15,044	13,578	15,018	-26
5220000 - Retirement Contributions	0	16,658	16,658	15,600	19,633	2,975
5230000 - Health Insurance	0	40,104	40,104	26,031	29,138	-10,966
5231000 - Life Insurance	0	185	185	179	199	14
5232000 - Dental Insurance	0	630	630	575	656	26
5233000 - Lt Disability Insurance	0	325	325	286	314	-11
5233100 - St Disability Insurance	0	433	433	507	556	123
5240000 - Workers' Compensation	0	354	354	322	334	-20
<b>Personal Services:</b>	<b>\$0</b>	<b>\$267,264</b>	<b>\$267,264</b>	<b>\$239,398</b>	<b>\$262,343</b>	<b>-\$4,921</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	179,200	194,200	148,180	179,200	0
5310006 - Legal Fees	0	220,000	220,000	181,740	220,000	0
5340000 - Other Contractual Services	0	80,000	80,000	80,000	80,000	0
5400000 - Travel And Per Diem	0	5,000	5,000	3,070	10,000	5,000
5410000 - Communications	0	800	800	911	1,000	200
5420000 - Freight & Postage Services	0	100	100	0	100	0
5450000 - Insurance	0	0	0	0	521	521
5490501 - OH-Workers' Compensation	0	514	514	514	480	-34
5490502 - OH-Property & Liability Insurance	0	0	0	0	82	82
5490503 - OH-Dental Insurance	0	134	134	134	164	30
5490504 - OH-Health Insurance	0	498	498	498	498	0
5490505 - OH-Life/AD&D, STD, LTD	0	104	104	104	96	-8
5511000 - Office Supplies	0	1,000	1,000	316	500	-500
5512000 - Office Equipment	0	0	0	3,201	0	0
5540000 - Books,pubs,subs & Memberships	0	5,500	5,500	3,925	5,500	0
5541000 - Registration Fees	0	1,500	1,500	819	1,500	0
5550000 - Training	0	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$495,350</b>	<b>\$510,350</b>	<b>\$423,412</b>	<b>\$500,641</b>	<b>\$5,291</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$762,614</b>	<b>\$777,614</b>	<b>\$662,810</b>	<b>\$762,984</b>	<b>\$370</b>

## DEPARTMENT SUMMARY- HUMAN RESOURCES

### TRENDS & ISSUES

The Human Resources Department is comprised of Employee Benefits (1263) and Human Resources (1265).

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

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

### REVENUES

This office is supported by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>HUMAN RESOURCES</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,054,763	<b>\$ 1,068,446</b>	\$ 13,683
Operating Expenses	\$ 347,682	<b>\$ 343,550</b>	\$(4,132)
Capital Outlay	\$ 0	<b>\$ 0</b>	\$ 0
<b>Subtotal:</b>	<b>\$ 1,402,445</b>	<b>\$ 1,411,996</b>	<b>\$ 9,551</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,402,445</b>	<b>\$ 1,411,996</b>	<b>\$ 9,551</b>

**DEPARTMENT SUMMARY - HUMAN RESOURCES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	393,455	640,461	640,461	453,012	767,965	127,504
5120002 - Disaster Relief	285	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,225	-11,225	0	-13,457	-2,232
5140000 - Overtime	0	1,000	1,000	135	1,000	0
5150035 - Educ Incentive Corrections	0	0	0	19	0	0
5160000 - Compensated Annual Leave	19,059	0	0	16,066	0	0
5160010 - Compensated Ann Leave Payoff	1,391	0	0	5,577	0	0
5160020 - Compensated Admin Leave	5,952	0	0	4,839	0	0
5170000 - Compensated Sick Leave	15,852	0	0	11,029	0	0
5210000 - Fica Taxes	31,667	49,075	49,075	35,702	58,832	9,757
5220000 - Retirement Contributions	42,846	61,454	61,454	49,048	71,770	10,316
5230000 - Health Insurance	96,227	173,132	173,132	104,478	172,940	-192
5231000 - Life Insurance	465	603	603	481	780	177
5232000 - Dental Insurance	2,151	3,829	3,829	2,326	3,864	35
5233000 - Lt Disability Insurance	674	1,059	1,059	767	1,230	171
5233100 - St Disability Insurance	1,220	1,409	1,409	1,388	2,212	803
5240000 - Workers' Compensation	989	1,154	1,154	880	1,310	156
5250000 - Unemployment Compensation	1,387	0	0	0	0	0
<b>Personal Services:</b>	<b>\$613,620</b>	<b>\$921,951</b>	<b>\$921,951</b>	<b>\$685,748</b>	<b>\$1,068,446</b>	<b>\$146,495</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	97,644	182,981	182,981	112,891	182,612	-369
5314000 - Medical Svcs	33,464	56,396	56,396	20,295	65,559	9,163
5400000 - Travel And Per Diem	0	1,000	1,000	0	1,000	0
5410000 - Communications	1,623	2,000	2,000	1,612	2,000	0
5420000 - Freight & Postage Services	787	1,400	1,400	987	1,400	0
5440000 - Rentals And Leases	9,455	7,847	7,847	4,208	5,051	-2,796
5450000 - Insurance	3,679	29,372	29,372	29,372	5,972	-23,400
5450502 - Insurance Claims - Prop & Casualty	5,400	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	-1	0	0	0	0	0
5462000 - Rep & Maint-automotive	14	500	500	0	500	0
5470000 - Printing And Binding	1,762	4,178	4,178	130	4,178	0
5490000 - Oth Current Chgs & Obligations	23,459	47,250	47,250	19,415	47,250	0
5490501 - OH-Workers' Compensation	3,626	3,017	3,017	3,017	3,288	271
5490502 - OH-Property & Liability Insurance	710	5,243	5,243	5,243	939	-4,304
5490503 - OH-Dental Insurance	542	789	789	789	1,125	336
5490504 - OH-Health Insurance	2,562	2,925	2,925	2,925	3,413	488
5490505 - OH-Life/AD&D, STD, LTD	553	662	662	662	706	44
5490509 - OH-Fleet Oversight	97	0	0	0	105	105
5490511 - OH-Fleet Fuel	180	0	0	0	152	152
5511000 - Office Supplies	768	1,000	1,000	399	1,000	0
5520000 - Operating Supplies	5,992	6,500	6,500	7,161	9,500	3,000
5521000 - Gas & Oil	0	250	250	0	0	-250
5522500 - Food	1,246	1,400	1,400	234	1,400	0
5540000 - Books,pubs,subs & Memberships	2,874	4,400	4,400	1,152	4,400	0
5550000 - Training	1,535	2,000	2,000	854	2,000	0
<b>Operating Expenses:</b>	<b>\$197,969</b>	<b>\$361,110</b>	<b>\$361,110</b>	<b>\$211,345</b>	<b>\$343,550</b>	<b>-\$17,560</b>



**DEPARTMENT SUMMARY - HUMAN RESOURCES**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>TOTAL EXPENDITURES:</b>	<b>\$811,589</b>	<b>\$1,283,061</b>	<b>\$1,283,061</b>	<b>\$897,093</b>	<b>\$1,411,996</b>	<b>\$128,935</b>

## DEPARTMENT SUMMARY – HUMAN SERVICES

### TRENDS & ISSUES

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

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

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

Outside Agencies provides funding to various community groups such as Community Service Grant funds which are awarded based on a competitive application and ranking process. Other funding includes separate items designated by the Board of County Commissioners and County Manager. In FY21, \$1,829,177 has been budgeted in Grants and Aids for contributions to private organizations.

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

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

### REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services.

**There were no changes between the Recommended and Tentative Budgets.**

**FY21 Recommended Budget versus FY21 Tentative Budget -  
DEPARTMENT COMPARISON:**

	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>HUMAN SERVICES</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,083,698	<b>\$ 1,089,049</b>	\$ 5,351
Operating Expenses	\$ 10,107,317	<b>\$ 10,107,591</b>	\$ 274
Capital Outlay	\$ 0	<b>\$ 0</b>	\$ 0
Grants and Aids	\$ 2,325,839	<b>\$ 2,325,839</b>	\$ 0
<b>Subtotal:</b>	<b>\$ 13,516,854</b>	<b>\$ 13,522,479</b>	<b>\$ 5,625</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,516,854</b>	<b>\$ 13,522,479</b>	<b>\$ 5,625</b>

**DEPARTMENT SUMMARY - HUMAN SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	640,179	785,118	785,118	619,565	775,602	-9,516
5120002 - Disaster Relief	1,295	0	0	1,414	0	0
5130001 - Vacancy Factor	0	-13,748	-13,748	0	-13,583	165
5140000 - Overtime	238	500	500	8,202	500	0
5150300 - Class C Meals	14	0	0	19	0	0
5160000 - Compensated Annual Leave	34,553	0	0	29,069	0	0
5160010 - Compensated Ann Leave Payoff	3,458	0	0	0	0	0
5160020 - Compensated Admin Leave	6,397	0	0	5,919	0	0
5170000 - Compensated Sick Leave	26,280	0	0	19,514	0	0
5210000 - Fica Taxes	52,644	60,098	60,098	50,683	59,375	-723
5220000 - Retirement Contributions	80,937	90,687	90,687	81,120	102,703	12,016
5230000 - Health Insurance	114,241	143,712	143,712	121,713	152,279	8,567
5231000 - Life Insurance	751	738	738	673	786	48
5232000 - Dental Insurance	3,042	3,954	3,954	3,349	4,062	108
5233000 - Lt Disability Insurance	1,089	1,298	1,298	1,069	1,242	-56
5233100 - St Disability Insurance	1,971	1,728	1,728	1,932	2,243	515
5240000 - Workers' Compensation	4,056	3,748	3,748	3,430	3,840	92
5250000 - Unemployment Compensation	177	0	0	0	0	0
<b>Personal Services:</b>	<b>\$971,320</b>	<b>\$1,077,833</b>	<b>\$1,077,833</b>	<b>\$947,670</b>	<b>\$1,089,049</b>	<b>\$11,216</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	39,778	165,000	165,000	108,597	65,000	-100,000
5314000 - Medical Svcs	7,067,873	7,459,786	7,469,786	6,860,193	7,619,786	160,000
5314002 - Medical Svcs HCRA	13,462	74,000	74,000	32,845	74,000	0
5340000 - Other Contractual Services	1,292,804	1,609,193	1,609,193	1,147,441	1,611,132	1,939
5400000 - Travel And Per Diem	2,976	6,500	6,500	788	6,500	0
5410000 - Communications	146,223	169,619	169,619	85,630	168,619	-1,000
5420000 - Freight & Postage Services	2,545	3,000	3,000	3,053	3,000	0
5440000 - Rentals And Leases	4,948	55,197	55,197	29,255	55,197	0
5450000 - Insurance	19,098	21,014	21,014	21,014	33,268	12,254
5460000 - Repair & Maintenance Svcs	750	2,250	2,250	750	1,500	-750
5462000 - Rep & Maint-automotive	183	500	500	2,162	500	0
5470000 - Printing And Binding	275	400	400	1,272	500	100
5480000 - Promotional Activities	42	2,500	2,500	256	2,500	0
5488000 - Promotional-ads/media Buys	4,663	7,500	7,500	727	7,500	0
5490000 - Oth Current Chgs & Obligations	919,297	1,203,000	421,158	192,325	421,158	-781,842
5490501 - OH-Workers' Compensation	5,721	3,740	3,740	3,740	3,492	-248
5490502 - OH-Property & Liability Insurance	3,687	3,750	3,750	3,750	4,436	686
5490503 - OH-Dental Insurance	857	976	976	976	1,193	217
5490504 - OH-Health Insurance	4,039	3,623	3,623	3,623	3,624	1
5490505 - OH-Life/AD&D, STD, LTD	872	808	808	808	747	-61
5490509 - OH-Fleet Oversight	194	320	320	320	735	415
5490511 - OH-Fleet Fuel	360	1,800	1,800	1,800	1,064	-736
5511000 - Office Supplies	9,679	7,700	7,700	8,192	7,700	0
5512000 - Office Equipment	216	300	300	300	300	0
5520000 - Operating Supplies	1,873	3,600	3,600	2,137	3,600	0
5521000 - Gas & Oil	765	2,500	2,500	584	2,500	0
5540000 - Books,pubs,subs & Memberships	461	400	400	0	400	0
5541000 - Registration Fees	1,032	3,820	3,820	354	4,140	320

**DEPARTMENT SUMMARY - HUMAN SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5550000 - Training	2,154	3,500	3,500	364	3,500	0
<b>Operating Expenses:</b>	<b>\$9,546,826</b>	<b>\$10,816,296</b>	<b>\$10,044,454</b>	<b>\$8,513,255</b>	<b>\$10,107,591</b>	<b>-\$708,705</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	18,802	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$18,802</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	2,391,021	2,575,839	2,575,839	1,731,314	2,325,839	-250,000
<b>Grants and Aids:</b>	<b>\$2,391,021</b>	<b>\$2,575,839</b>	<b>\$2,575,839</b>	<b>\$1,731,314</b>	<b>\$2,325,839</b>	<b>-\$250,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,927,969</b>	<b>\$14,469,968</b>	<b>\$13,698,126</b>	<b>\$11,192,240</b>	<b>\$13,522,479</b>	<b>-\$947,489</b>

## DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

### TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating increased, which is offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code. These adjustments were also partially offset due to the revised Overhead allocations.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>INFORMATION TECHNOLOGY</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 4,681,235	<b>\$ 4,699,753</b>	\$ 18,518
Operating Expenses	\$ 6,101,251	<b>\$ 6,330,594</b>	\$ 229,343
Capital Outlay	\$ 1,348,079	<b>\$ 1,117,529</b>	\$(230,550)
<b>Subtotal:</b>	<b>\$ 12,130,565</b>	<b>\$ 12,147,876</b>	<b>\$ 17,311</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 12,130,565</b>	<b>\$ 12,147,876</b>	<b>\$ 17,311</b>

**DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	2,210,542	3,351,149	3,351,149	2,473,054	3,415,263	64,114
5120002 - Disaster Relief	5,253	0	0	2,265	0	0
5130001 - Vacancy Factor	0	-58,854	-58,854	0	-59,979	-1,125
5140000 - Overtime	23,643	12,000	12,000	23,202	12,000	0
5160000 - Compensated Annual Leave	110,418	0	0	88,137	0	0
5160010 - Compensated Ann Leave Payoff	12,089	0	0	10,819	0	0
5160020 - Compensated Admin Leave	40,336	0	0	39,086	0	0
5170000 - Compensated Sick Leave	67,770	0	0	59,101	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	7,257	0	0
5210000 - Fica Taxes	180,665	257,275	257,275	197,993	262,185	4,910
5220000 - Retirement Contributions	238,633	324,964	324,964	267,047	369,735	44,771
5230000 - Health Insurance	395,140	644,053	644,053	466,163	662,654	18,601
5231000 - Life Insurance	2,540	3,164	3,164	2,603	3,481	317
5232000 - Dental Insurance	8,260	12,443	12,443	9,595	13,088	645
5233000 - Lt Disability Insurance	3,699	5,553	5,553	4,151	5,486	-67
5233100 - St Disability Insurance	6,620	7,397	7,397	7,425	9,825	2,428
5240000 - Workers' Compensation	5,850	6,286	6,286	5,058	6,015	-271
5250000 - Unemployment Compensation	984	0	0	0	0	0
<b>Personal Services:</b>	<b>\$3,312,442</b>	<b>\$4,565,430</b>	<b>\$4,565,430</b>	<b>\$3,662,957</b>	<b>\$4,699,753</b>	<b>\$134,323</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	659,733	943,235	1,396,835	623,663	986,995	43,760
5340000 - Other Contractual Services	288,070	304,100	304,100	341,604	184,000	-120,100
5400000 - Travel And Per Diem	2,211	9,190	9,190	0	7,850	-1,340
5410000 - Communications	580,186	566,179	716,179	435,250	594,547	28,368
5420000 - Freight & Postage Services	16	200	200	43	200	0
5440000 - Rentals And Leases	0	0	0	2,503	0	0
5450000 - Insurance	10,056	9,264	9,264	9,264	16,343	7,079
5460000 - Repair & Maintenance Svcs	2,403,288	2,872,160	2,880,160	2,424,399	3,222,255	350,095
5462000 - Rep & Maint-automotive	851	2,000	2,000	666	2,000	0
5470000 - Printing And Binding	15	150	150	0	150	0
5490000 - Oth Current Chgs & Obligations	0	0	0	7	0	0
5490501 - OH-Workers' Compensation	14,866	10,576	10,576	10,576	10,128	-448
5490502 - OH-Property & Liability Insurance	1,941	1,654	1,654	1,654	2,568	914
5490503 - OH-Dental Insurance	2,226	2,757	2,757	2,757	3,459	702
5490504 - OH-Health Insurance	10,494	10,246	10,246	10,246	10,508	262
5490505 - OH-Life/AD&D, STD, LTD	2,552	2,399	2,399	2,399	2,074	-325
5490509 - OH-Fleet Oversight	388	320	320	320	105	-215
5490511 - OH-Fleet Fuel	720	1,800	1,800	1,800	152	-1,648
5511000 - Office Supplies	1,247	1,600	1,600	920	1,600	0
5512000 - Office Equipment	17,395	20,600	20,600	19,337	20,600	0
5520000 - Operating Supplies	59,455	48,000	48,000	58,918	58,500	10,500
5520010 - Computer Software	151,088	340,423	340,423	204,802	424,148	83,725
5520011 - Computer Software, SAAS	0	0	0	0	10,000	10,000
5520020 - Computer Hardware, Non-Capital	136,644	212,500	222,500	200,455	556,113	343,613
5520021 - Computer Hardware, Operating	70,008	67,500	47,500	37,334	77,000	9,500
5521000 - Gas & Oil	1,764	2,500	2,500	1,055	2,500	0
5540000 - Books,pubs,subs & Memberships	990	3,549	3,549	1,108	3,549	0
5541000 - Registration Fees	300	9,050	9,050	300	5,250	-3,800



**DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5550000 - Training	43,001	116,000	141,500	40,228	128,000	12,000
<b>Operating Expenses:</b>	<b>\$4,459,507</b>	<b>\$5,557,952</b>	<b>\$6,185,052</b>	<b>\$4,431,606</b>	<b>\$6,330,594</b>	<b>\$772,642</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	6,221	10,000	30,000	19,421	10,000	0
5630000 - Improv Other Than Bldgs	0	0	51,490	20,359	0	0
5640000 - Machinery & Equipment	54,726	44,500	44,500	18,913	29,500	-15,000
5640020 - Computer Hardware, Capital	677,620	741,429	696,429	607,650	628,029	-113,400
5680010 - Computer Software, Capital	46,920	450,000	89,240	4,739	450,000	0
<b>Capital Outlay:</b>	<b>\$785,486</b>	<b>\$1,245,929</b>	<b>\$911,659</b>	<b>\$671,081</b>	<b>\$1,117,529</b>	<b>-\$128,400</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,557,435</b>	<b>\$11,369,311</b>	<b>\$11,662,141</b>	<b>\$8,765,644</b>	<b>\$12,147,876</b>	<b>\$778,565</b>

## DEPARTMENT SUMMARY – OC BUILDING

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>OC BUILDING</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 920,156	<b>\$ 920,156</b>	\$ 0
<b>Subtotal:</b>	<b>\$ 920,156</b>	<b>\$ 920,156</b>	<b>\$ 0</b>
Transfers Out	\$ 641,334	<b>\$ 641,334</b>	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,561,490</b>	<b>\$ 1,561,490</b>	<b>\$ 0</b>

**DEPARTMENT SUMMARY – OC BUILDING**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	31,725	10,000	10,000
5340000 - Other Contractual Services	6,878	146,100	146,100	47,856	146,410	310
5430000 - Utility Services	21,799	282,200	282,200	115,934	226,200	-56,000
5450000 - Insurance	0	0	0	0	40,056	40,056
5460000 - Repair & Maintenance Svcs	4,283	202,480	202,480	29,245	496,490	294,010
5511000 - Office Supplies	38	0	0	0	0	0
5520000 - Operating Supplies	111	1,000	1,000	11,654	1,000	0
<b>Operating Expenses:</b>	<b>\$33,108</b>	<b>\$631,780</b>	<b>\$631,780</b>	<b>\$236,414</b>	<b>\$920,156</b>	<b>\$288,376</b>
<b>Transfers Out:</b>						
5910246 - Tran Out Fund 246	0	641,334	641,334	641,334	641,334	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$641,334</b>	<b>\$641,334</b>	<b>\$641,334</b>	<b>\$641,334</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$33,108</b>	<b>\$1,273,114</b>	<b>\$1,273,114</b>	<b>\$877,748</b>	<b>\$1,561,490</b>	<b>\$288,376</b>

## DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER

### TRENDS & ISSUES

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

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

- **Personal Services decreased due to employee plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

**Impacts and revisions, if any, as a result of Amendment 10, will be coordinated in conjunction with the Clerk of the Court and will be reflected in the Recommended Final Budget. Reductions, if any, to this Cost Center will be offset by an increase in the Transfer Out to the Clerk of the Court.**

### REVENUES

This office is supported by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>OFFICE OF THE COMPTROLLER</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,786,430	<b>\$ 1,777,563</b>	\$(8,867)
Operating Expenses	\$ 129,562	<b>\$ 129,593</b>	\$ 31
Capital Outlay	\$ 0	<b>\$ 0</b>	\$ 0
<b>Subtotal:</b>	<b>\$ 1,915,992</b>	<b>\$ 1,907,156</b>	<b>\$(8,836)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,915,992</b>	<b>\$ 1,907,156</b>	<b>\$(8,836)</b>

**DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,054,336	1,388,827	1,340,095	1,041,079	1,256,995	-131,832
5120002 - Disaster Relief	3,887	0	0	551	0	0
5130001 - Vacancy Factor	0	-24,329	-24,329	0	-22,021	2,308
5140000 - Overtime	2,805	1,500	1,500	476	1,500	0
5140003 - Overtime- Disaster Relief	783	0	0	0	0	0
5150300 - Class C Meals	16	0	0	0	0	0
5160000 - Compensated Annual Leave	54,816	0	0	38,447	0	0
5160010 - Compensated Ann Leave Payoff	12,380	0	0	9,385	0	0
5160020 - Compensated Admin Leave	18,631	0	0	16,749	0	0
5170000 - Compensated Sick Leave	48,635	0	0	20,371	0	0
5170010 - Compensated Sick Leave Payoff	7,859	0	0	6,079	0	0
5210000 - Fica Taxes	86,667	106,365	106,365	82,271	96,273	-10,092
5220000 - Retirement Contributions	127,801	149,068	149,068	127,607	145,301	-3,767
5230000 - Health Insurance	257,051	334,650	334,650	243,048	284,165	-50,485
5231000 - Life Insurance	1,265	1,308	1,308	1,079	1,274	-34
5232000 - Dental Insurance	5,200	6,785	6,785	5,347	6,319	-466
5233000 - Lt Disability Insurance	1,844	2,292	2,292	1,719	2,016	-276
5233100 - St Disability Insurance	3,290	3,053	3,053	3,031	3,601	548
5240000 - Workers' Compensation	2,737	2,505	2,505	2,037	2,140	-365
5250000 - Unemployment Compensation	611	0	0	100	0	0
<b>Personal Services:</b>	<b>\$1,690,612</b>	<b>\$1,972,024</b>	<b>\$1,923,292</b>	<b>\$1,599,375</b>	<b>\$1,777,563</b>	<b>-\$194,461</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	37	0	0
5340000 - Other Contractual Services	74,263	67,675	116,407	44,519	67,376	-299
5400000 - Travel And Per Diem	180	400	400	93	400	0
5410000 - Communications	365	450	450	-10	0	-450
5420000 - Freight & Postage Services	6,140	7,400	7,400	5,544	7,400	0
5440000 - Rentals And Leases	3,359	3,700	3,700	2,799	3,600	-100
5450000 - Insurance	5,618	5,290	5,290	5,290	8,756	3,466
5460000 - Repair & Maintenance Svcs	340	340	340	340	340	0
5462000 - Rep & Maint-automotive	0	300	300	1,296	300	0
5470000 - Printing And Binding	4,357	3,285	3,285	4,332	4,558	1,273
5490000 - Oth Current Chgs & Obligations	877	865	865	0	1,200	335
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	8,284	5,705	5,705	5,705	4,944	-761
5490502 - OH-Property & Liability Insurance	1,085	944	944	944	1,376	432
5490503 - OH-Dental Insurance	1,240	1,489	1,489	1,489	1,689	200
5490504 - OH-Health Insurance	5,848	5,528	5,528	5,528	5,129	-399
5490505 - OH-Life/AD&D, STD, LTD	1,263	1,207	1,207	1,207	1,037	-170
5490509 - OH-Fleet Oversight	97	80	80	80	105	25
5490511 - OH-Fleet Fuel	180	450	450	450	152	-298
5511000 - Office Supplies	6,071	8,000	8,000	6,311	8,000	0
5512000 - Office Equipment	356	0	0	0	0	0
5520000 - Operating Supplies	2,518	7,700	7,700	3,088	7,700	0
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	2,849	2,463	2,463	1,132	2,631	168
5541000 - Registration Fees	0	2,700	2,700	190	2,700	0
5550000 - Training	0	400	400	0	0	-400

**DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
Operating Expenses:	\$125,290	\$126,571	\$175,303	\$90,364	\$129,593	\$3,022
<b>TOTAL EXPENDITURES:</b>	\$1,815,902	\$2,098,595	\$2,098,595	\$1,689,739	\$1,907,156	-\$191,439



## DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

### TRENDS & ISSUES

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

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

- **Personal Services decreased due to employee plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

### REVENUES

This department is funded by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>OFFICE OF MANAGEMENT &amp; BUDGET</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,038,572	\$ 1,036,969	\$(1,603)
Operating Expenses	\$ 27,198	\$ 28,246	\$ 1,048
Capital Outlay	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 1,065,770</b>	<b>\$ 1,065,215</b>	<b>\$(555)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,065,770</b>	<b>\$ 1,065,215</b>	<b>\$(555)</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	383,130	519,881	519,881	437,559	726,160	206,279
5130001 - Vacancy Factor	0	-9,098	-9,098	0	-12,707	-3,609
5140000 - Overtime	4	0	0	0	0	0
5160000 - Compensated Annual Leave	14,987	0	0	14,421	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,901	0	0
5160020 - Compensated Admin Leave	5,951	0	0	6,092	0	0
5170000 - Compensated Sick Leave	9,289	0	0	9,744	0	0
5210000 - Fica Taxes	30,483	39,773	39,773	34,074	55,551	15,778
5220000 - Retirement Contributions	49,691	59,126	59,126	55,726	105,924	46,798
5230000 - Health Insurance	57,379	108,822	108,822	85,194	153,631	44,809
5231000 - Life Insurance	407	487	487	451	738	251
5232000 - Dental Insurance	973	1,733	1,733	1,466	3,094	1,361
5233000 - Lt Disability Insurance	592	858	858	714	1,163	305
5233100 - St Disability Insurance	1,044	1,142	1,142	1,265	2,058	916
5240000 - Workers' Compensation	970	998	998	896	1,357	359
<b>Personal Services:</b>	<b>\$554,902</b>	<b>\$723,722</b>	<b>\$723,722</b>	<b>\$649,503</b>	<b>\$1,036,969</b>	<b>\$313,247</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	1,200	1,200	0	0	-1,200
5420000 - Freight & Postage Services	3	121	121	7	121	0
5440000 - Rentals And Leases	0	1,120	1,120	1,085	1,120	0
5450000 - Insurance	2,146	2,379	2,379	2,379	9,741	7,362
5460000 - Repair & Maintenance Svcs	483	700	700	1,160	700	0
5470000 - Printing And Binding	53	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	3,338	3,500	3,500	1,816	3,500	0
5490501 - OH-Workers' Compensation	2,487	1,839	1,839	1,839	2,304	465
5490502 - OH-Property & Liability Insurance	414	425	425	425	1,531	1,106
5490503 - OH-Dental Insurance	372	480	480	480	787	307
5490504 - OH-Health Insurance	1,756	1,779	1,779	1,779	2,391	612
5490505 - OH-Life/AD&D, STD, LTD	379	372	372	372	461	89
5511000 - Office Supplies	2,496	2,500	2,500	1,020	2,500	0
5520000 - Operating Supplies	0	0	0	569	0	0
5520010 - Computer Software	2,392	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	820	1,090	1,090	305	1,090	0
5541000 - Registration Fees	195	680	680	0	0	-680
5550000 - Training	325	2,000	2,000	85	2,000	0
<b>Operating Expenses:</b>	<b>\$17,658</b>	<b>\$20,185</b>	<b>\$20,185</b>	<b>\$13,321</b>	<b>\$28,246</b>	<b>\$8,061</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$572,560</b>	<b>\$743,907</b>	<b>\$743,907</b>	<b>\$662,824</b>	<b>\$1,065,215</b>	<b>\$321,308</b>

**DEPARTMENT SUMMARY –  
OTHER GOVERNMENT SUPPORT SERVICES**

**TRENDS & ISSUES**

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

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

- **Transfers Out increased to provide additional support for transportation, due to revised revenue estimates resulting in a decrease in Fund 102 – Transportation Trust Fund, as well as a transfer to Fund 251 – Public Improvement Revenue Bond Series 2020 for the debt obligation. These increases were offset by a reduction in Transfers to Fund 130 – Court Related Technology Fund due to the revised Fund Balance estimate.**
- **Reserves have been adjusted in accordance with the Budget Policy.**

**REVENUES**

This cost center is supported by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>OTHER GOVERNMENT SUPPORT SERVICES</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Debt Service	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 250,000	\$ 250,000	\$ 0
<b>Subtotal:</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>
Transfers Out	\$ 53,180,963	\$ 54,783,569	\$ 1,602,606
Reserves - Operating	\$ 61,655,972	\$ 57,491,375	\$(4,164,597)
Reserves - Capital	\$ 1,795,758	\$ 1,795,758	\$ 0
Reserves - Assigned	\$ 1,734,625	\$ 1,734,625	\$ 0
Reserves - Restricted	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 119,943,650</b>	<b>\$ 117,381,659</b>	<b>\$(2,561,991)</b>

**DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	284,137	250,000	350,667	211,141	250,000	0
<b>Grants and Aids:</b>	<b>\$284,137</b>	<b>\$250,000</b>	<b>\$350,667</b>	<b>\$211,141</b>	<b>\$250,000</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910010 - Transfers Out to DAT	9,920,599	12,618,266	12,618,266	12,618,266	18,231,447	5,613,181
5910102 - Tran Out-transportation Trust	0	0	1,523,170	1,523,170	0	0
5910130 - Tran Out-Court Tech Fund	133,529	219,334	219,334	219,334	104,937	-114,397
5910134 - Tran Out - Fire	4,044,781	4,171,447	4,413,787	4,413,786	4,786,055	614,608
5910149 - Tran Out E192	450,058	568,385	568,385	568,749	729,589	161,204
5910150 - Tran Out W192	5,464,083	6,115,822	6,115,822	6,090,783	4,219,261	-1,896,561
5910152 - Tran Out	53,708	0	0	0	0	0
5910153 - Tran Out MSBU	8,426	0	0	0	0	0
5910154 - Tran Out-constitutional Gas Tx	1,479,083	5,290,953	5,290,953	5,290,953	8,939,359	3,648,406
5910158 - Tran Out-intergov Radio Commun	333,411	621,431	621,431	621,431	419,601	-201,830
5910189 - Tran Out - 2nd LOFT	0	0	0	0	2,267,240	2,267,240
5910211 - Tran Out Sales Tax Rev 2015A	3,333,927	3,354,609	3,354,609	3,354,609	3,368,016	13,407
5910236 - Tran Out Debt Svc	774,447	4,039,493	0	0	0	-4,039,493
5910242 - Transfers Out Fund 242	0	1,318,789	1,318,789	1,318,789	2,635,970	1,317,181
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	4,016,127	4,016,142	4,016,142	4,016,142	4,015,752	-390
5910246 - Tran Out Fund 246	1,468,832	841,500	841,500	841,500	839,918	-1,582
5910249 - Tran Out-Fund 249	0	0	2,270,925	2,270,925	3,702,506	3,702,506
5910251 - Transfer Out - Public Imp Rev Bonds	0	0	0	0	503,478	503,478
5910315 - Tran Out-General Capital Outlay Fur	4,012,000	5,000,000	34,091,629	34,091,629	0	-5,000,000
5910502 - Tran Out - Prop & Casualty	0	0	3,356,752	3,356,752	0	0
5910511 - Tran Out Fleet Fuel F511	77,280	26,880	26,880	26,880	20,440	-6,440
<b>Transfers Out:</b>	<b>\$35,570,291</b>	<b>\$48,203,051</b>	<b>\$80,648,374</b>	<b>\$80,623,698</b>	<b>\$54,783,569</b>	<b>\$6,580,518</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	45,176,421	45,176,421	0	48,102,062	2,925,641
5990020 - Reserve For Contingency	0	14,961,424	8,885,835	0	9,389,313	-5,572,111
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$60,137,845</b>	<b>\$54,062,256</b>	<b>\$0</b>	<b>\$57,491,375</b>	<b>-\$2,646,470</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	4,713,743	4,713,743	0	0	-4,713,743
5990041 - Res For Capital - Designated	0	5,400,000	5,400,000	0	1,795,758	-3,604,242
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$10,113,743</b>	<b>\$10,113,743</b>	<b>\$0</b>	<b>\$1,795,758</b>	<b>-\$8,317,985</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	3,898,107	3,898,107	0	1,734,625	-2,163,482
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$3,898,107</b>	<b>\$3,898,107</b>	<b>\$0</b>	<b>\$1,734,625</b>	<b>-\$2,163,482</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,326,332	1,326,332	0	1,326,332	0
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,326,332</b>	<b>\$1,326,332</b>	<b>\$0</b>	<b>\$1,326,332</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$35,854,428</b>	<b>\$123,929,078</b>	<b>\$150,399,479</b>	<b>\$80,834,839</b>	<b>\$117,381,659</b>	<b>-\$6,547,419</b>

## DEPARTMENT SUMMARY – PROCUREMENT

### TRENDS & ISSUES

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

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

- **Operating Expenses increased due to adjustments to Overhead allocations.**

**If there are changes necessary from Amendment 10, there may also be changes to this Department so if necessary will be made for the Recommended Final Budget.**

### REVENUES

This office is supported by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>PROCUREMENT</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 1,276,401	<b>\$ 1,276,401</b>	\$ 0
Operating Expenses	\$ 46,390	<b>\$ 46,594</b>	\$ 204
<b>Subtotal:</b>	<b>\$ 1,322,791</b>	<b>\$ 1,322,995</b>	<b>\$ 204</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,322,791</b>	<b>\$ 1,322,995</b>	<b>\$ 204</b>



**DEPARTMENT SUMMARY – PROCUREMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	794,429	940,291	940,291	712,557	924,919	-15,372
5120002 - Disaster Relief	1,987	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,456	-16,456	0	-16,187	269
5150300 - Class C Meals	17	0	0	0	0	0
5160000 - Compensated Annual Leave	50,534	0	0	46,954	0	0
5160010 - Compensated Ann Leave Payoff	3,663	0	0	0	0	0
5160020 - Compensated Admin Leave	7,401	0	0	11,095	0	0
5170000 - Compensated Sick Leave	27,018	0	0	17,951	0	0
5210000 - Fica Taxes	65,238	71,935	71,935	58,040	70,756	-1,179
5220000 - Retirement Contributions	102,875	109,152	109,152	96,506	120,586	11,434
5230000 - Health Insurance	138,344	159,864	159,864	133,905	165,388	5,524
5231000 - Life Insurance	965	884	884	793	938	54
5232000 - Dental Insurance	3,666	4,090	4,090	3,471	4,280	190
5233000 - Lt Disability Insurance	1,405	1,552	1,552	1,263	1,481	-71
5233100 - St Disability Insurance	2,516	2,064	2,064	2,260	2,667	603
5240000 - Workers' Compensation	2,016	1,693	1,693	1,418	1,573	-120
<b>Personal Services:</b>	<b>\$1,202,074</b>	<b>\$1,275,069</b>	<b>\$1,275,069</b>	<b>\$1,086,213</b>	<b>\$1,276,401</b>	<b>\$1,332</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	2,770	1,500	1,500	292	1,500	0
5420000 - Freight & Postage Services	1,868	1,800	1,800	1,743	1,800	0
5440000 - Rentals And Leases	5,744	5,500	5,500	2,661	5,500	0
5450000 - Insurance	3,290	2,963	2,963	2,963	5,228	2,265
5470000 - Printing And Binding	951	2,000	2,000	2,359	2,000	0
5490000 - Oth Current Chgs & Obligations	7,025	6,000	6,000	7,376	6,000	0
5490501 - OH-Workers' Compensation	5,292	3,637	3,637	3,637	3,372	-265
5490502 - OH-Property & Liability Insurance	635	529	529	529	822	293
5490503 - OH-Dental Insurance	792	948	948	948	1,152	204
5490504 - OH-Health Insurance	3,736	3,523	3,523	3,523	3,498	-25
5490505 - OH-Life/AD&D, STD, LTD	807	788	788	788	722	-66
5511000 - Office Supplies	5,635	3,000	3,000	2,882	3,500	500
5512000 - Office Equipment	0	1,000	1,000	260	0	-1,000
5520000 - Operating Supplies	169	1,500	1,500	1,319	1,500	0
5540000 - Books,pubs,subs & Memberships	2,032	3,000	3,000	2,643	3,000	0
5541000 - Registration Fees	3,160	2,000	2,000	3,454	2,000	0
5550000 - Training	1,149	5,000	5,000	0	5,000	0
<b>Operating Expenses:</b>	<b>\$45,054</b>	<b>\$44,688</b>	<b>\$44,688</b>	<b>\$37,378</b>	<b>\$46,594</b>	<b>\$1,906</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,247,129</b>	<b>\$1,319,757</b>	<b>\$1,319,757</b>	<b>\$1,123,591</b>	<b>\$1,322,995</b>	<b>\$3,238</b>

## DEPARTMENT SUMMARY – PUBLIC DEFENDER

### TRENDS & ISSUES

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

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This department is supported by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>PUBLIC DEFENDER</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 7,000	\$ 7,000	\$ 0
Subtotal:	\$ 7,000	\$ 7,000	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 0</b>

**DEPARTMENT SUMMARY - PUBLIC DEFENDER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	6,537	2,000	2,000	4,545	2,000	0
5490000 - Oth Current Chgs & Obligations	261	1,000	1,000	724	1,000	0
5520000 - Operating Supplies	132	4,000	4,000	0	4,000	0
<b>Operating Expenses:</b>	<b>\$6,929</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$5,269</b>	<b>\$7,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,929</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$5,269</b>	<b>\$7,000</b>	<b>\$0</b>

## DEPARTMENT SUMMARY – PUBLIC WORKS

### TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating Expenditures increased due to the addition of mowing services for the new Tax Collector Building as well as Overhead adjustments.**
- **Capital Outlay increased due to expenses for the design and construction of an Emergency Exit Corridor and Office Space in the County Administration Building.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>PUBLIC WORKS</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 5,731,660	<b>\$ 5,742,345</b>	\$ 10,685
Operating Expenses	\$ 16,146,966	<b>\$ 16,485,334</b>	\$ 338,368
Capital Outlay	\$ 4,669,954	<b>\$ 4,876,954</b>	\$ 207,000
<b>Subtotal:</b>	<b>\$ 26,548,580</b>	<b>\$ 27,104,633</b>	<b>\$ 556,053</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 26,548,580</b>	<b>\$ 27,104,633</b>	<b>\$ 556,053</b>

**DEPARTMENT SUMMARY – PUBLIC WORKS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	3,020,712	3,672,506	3,672,506	2,717,708	3,777,192	104,686
5120002 - Disaster Relief	29,884	0	0	73,036	0	0
5130000 - Other Salaries & Wages	43,298	0	0	48,493	0	0
5130001 - Vacancy Factor	0	-65,637	-65,637	0	-68,274	-2,637
5140000 - Overtime	96,798	78,100	78,100	79,622	124,000	45,900
5140003 - Overtime- Disaster Relief	15,305	0	0	10,795	0	0
5160000 - Compensated Annual Leave	195,913	0	0	155,642	0	0
5160010 - Compensated Ann Leave Payoff	23,222	0	0	778	0	0
5160020 - Compensated Admin Leave	19,930	0	0	18,678	0	0
5170000 - Compensated Sick Leave	118,832	0	0	104,074	0	0
5170010 - Compensated Sick Leave Payoff	31,572	0	0	0	0	0
5210000 - Fica Taxes	262,995	286,916	286,916	235,403	298,445	11,529
5220000 - Retirement Contributions	333,479	353,353	353,353	321,599	440,538	87,185
5230000 - Health Insurance	711,717	866,349	866,349	698,451	995,863	129,514
5231000 - Life Insurance	3,594	3,527	3,527	3,035	3,970	443
5232000 - Dental Insurance	17,848	20,985	20,985	17,410	22,997	2,012
5233000 - Lt Disability Insurance	5,223	6,190	6,190	4,820	6,249	59
5233100 - St Disability Insurance	9,364	8,253	8,253	8,614	11,160	2,907
5240000 - Workers' Compensation	147,926	137,626	137,626	113,691	130,205	-7,421
<b>Personal Services:</b>	<b>\$5,087,611</b>	<b>\$5,368,168</b>	<b>\$5,368,168</b>	<b>\$4,611,851</b>	<b>\$5,742,345</b>	<b>\$374,177</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	127,746	221,000	769,546	462,311	588,500	367,500
5314000 - Medical Svcs	0	200	200	0	1,400	1,200
5340000 - Other Contractual Services	3,858,031	4,510,551	4,557,551	3,201,251	4,758,936	248,385
5340013 - Other Contractual - NM	0	0	0	0	940,673	940,673
5349999 - Oth Svcs - Contra	-73,957	-74,951	-74,951	-61,631	-73,957	994
5400000 - Travel And Per Diem	4,212	5,520	5,520	965	6,205	685
5410000 - Communications	43,084	50,500	50,500	41,223	67,219	16,719
5420000 - Freight & Postage Services	282	715	715	314	915	200
5430000 - Utility Services	2,952,785	3,230,548	3,230,548	2,210,344	3,231,231	683
5430005 - Utility Services - NM	0	0	0	0	12,900	12,900
5440000 - Rentals And Leases	117,086	74,880	74,880	28,700	89,760	14,880
5450000 - Insurance	251,498	263,032	263,032	263,032	187,093	-75,939
5450004 - Insurance-NM	0	0	0	0	153,792	153,792
5460000 - Repair & Maintenance Svcs	5,157,481	4,147,510	4,176,170	3,126,127	5,146,210	998,700
5460008 - R&M Parking re-paving	31,382	75,000	75,000	58,382	80,800	5,800
5462000 - Rep & Maint-automotive	52,008	57,590	57,590	49,544	58,790	1,200
5470000 - Printing And Binding	9,352	6,975	16,975	6,674	12,550	5,575
5490000 - Oth Current Chgs & Obligations	24,236	563,147	600,368	6,237	631,321	68,174
5490090 - Property Taxes	66	0	0	72	0	0
5490501 - OH-Workers' Compensation	26,834	18,826	18,826	18,826	18,024	-802
5490502 - OH-Property & Liability Insurance	42,241	12,073	12,073	12,073	29,405	17,332
5490503 - OH-Dental Insurance	4,016	4,883	4,883	4,883	6,153	1,270
5490504 - OH-Health Insurance	18,944	18,153	18,153	18,153	18,701	548
5490505 - OH-Life/AD&D, STD, LTD	4,920	4,669	4,669	4,669	4,400	-269
5490509 - OH-Fleet Oversight	4,850	5,600	5,600	5,600	11,130	5,530
5490511 - OH-Fleet Fuel	9,000	31,500	31,500	31,500	16,111	-15,389
5511000 - Office Supplies	12,726	12,400	12,400	15,016	13,400	1,000

**DEPARTMENT SUMMARY – PUBLIC WORKS**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5512000 - Office Equipment	1,577	2,370	2,370	5,330	5,000	2,630
5520000 - Operating Supplies	85,836	61,462	82,962	49,443	63,780	2,318
5520010 - Computer Software	11,888	0	0	10	0	0
5520020 - Computer Hardware, Non-Capital	4,351	310	310	0	0	-310
5521000 - Gas & Oil	183,416	239,827	239,827	106,395	239,867	40
5522000 - Chemicals	165,051	32,481	37,337	35,810	122,899	90,418
5524500 - Cleaning Supplies	4,249	7,000	7,000	4,586	7,250	250
5525000 - Tools	6,614	10,250	10,250	9,903	10,050	-200
5525500 - Allowance	292	0	0	0	0	0
5528000 - Medicine	357	375	375	128	375	0
5540000 - Books,pubs,subs & Memberships	30,805	14,355	29,355	18,774	17,555	3,200
5541000 - Registration Fees	0	2,000	2,000	0	2,000	0
5550000 - Training	2,951	4,386	4,386	1,419	4,896	510
<b>Operating Expenses:</b>	<b>\$13,176,211</b>	<b>\$13,615,137</b>	<b>\$14,327,920</b>	<b>\$9,736,065</b>	<b>\$16,485,334</b>	<b>\$2,870,197</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	103,190	1,053,600	1,045,809	493,160	207,000	-846,600
5640000 - Machinery & Equipment	138,132	105,000	138,640	63,347	136,300	31,300
5640020 - Computer Hardware, Capital	7,256	1,200	1,200	0	0	-1,200
5640100 - Vehicles	0	74,997	99,996	72,754	0	-74,997
5650000 - Construction In Progress	469,322	2,132,440	2,637,528	42,591	4,533,654	2,401,214
<b>Capital Outlay:</b>	<b>\$717,900</b>	<b>\$3,367,237</b>	<b>\$3,923,173</b>	<b>\$671,852</b>	<b>\$4,876,954</b>	<b>\$1,509,717</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	0	28,000	28,000	0	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,981,722</b>	<b>\$22,350,542</b>	<b>\$23,647,261</b>	<b>\$15,047,767</b>	<b>\$27,104,633</b>	<b>\$4,754,091</b>



## DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS

### TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Overhead allocations.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>SPECIAL ASSESSMENTS</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 547,807	\$ 551,261	\$ 3,454
Operating Expenses	\$ 41,180	\$ 39,504	\$(1,676)
Capital Outlay	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 588,987</b>	<b>\$ 590,765</b>	<b>\$ 1,778</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 588,987</b>	<b>\$ 590,765</b>	<b>\$ 1,778</b>

**DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	328,179	471,757	471,757	324,196	386,129	-85,628
5130001 - Vacancy Factor	0	-8,275	-8,275	0	-6,775	1,500
5140000 - Overtime	5	1,000	1,000	674	1,000	0
5160000 - Compensated Annual Leave	19,333	0	0	12,890	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	13,281	0	0
5160020 - Compensated Admin Leave	3,948	0	0	2,105	0	0
5170000 - Compensated Sick Leave	9,792	0	0	8,431	0	0
5210000 - Fica Taxes	26,249	36,167	36,167	26,099	29,616	-6,551
5220000 - Retirement Contributions	38,026	48,646	48,646	39,220	43,173	-5,473
5230000 - Health Insurance	80,099	122,612	122,612	80,482	90,180	-32,432
5231000 - Life Insurance	392	446	446	340	393	-53
5232000 - Dental Insurance	1,581	2,269	2,269	1,456	1,689	-580
5233000 - Lt Disability Insurance	569	779	779	542	620	-159
5233100 - St Disability Insurance	1,023	1,037	1,037	973	1,098	61
5240000 - Workers' Compensation	2,992	4,097	4,097	3,261	4,138	41
5250000 - Unemployment Compensation	413	0	0	0	0	0
<b>Personal Services:</b>	<b>\$512,601</b>	<b>\$680,535</b>	<b>\$680,535</b>	<b>\$513,951</b>	<b>\$551,261</b>	<b>-\$129,274</b>
<b>Operating Expenses:</b>						
5410000 - Communications	667	1,308	1,308	1,079	3,076	1,768
5420000 - Freight & Postage Services	1,087	1,000	1,000	307	1,000	0
5440000 - Rentals And Leases	0	1,120	1,120	306	1,120	0
5450000 - Insurance	1,420	6,207	6,207	6,207	1,889	-4,318
5460000 - Repair & Maintenance Svcs	294	5,700	5,700	1,536	4,200	-1,500
5462000 - Rep & Maint-automotive	1,096	1,500	1,500	2,913	2,100	600
5470000 - Printing And Binding	188	200	200	707	185	-15
5490000 - Oth Current Chgs & Obligations	4,745	6,500	6,500	2,500	6,000	-500
5490011 - Cash over/shorts	1	0	0	0	0	0
5490501 - OH-Workers' Compensation	2,413	2,042	2,042	2,042	1,632	-410
5490502 - OH-Property & Liability Insurance	274	1,108	1,108	1,108	297	-811
5490503 - OH-Dental Insurance	361	531	531	531	557	26
5490504 - OH-Health Insurance	1,703	1,980	1,980	1,980	1,693	-287
5490505 - OH-Life/AD&D, STD, LTD	368	466	466	466	374	-92
5490509 - OH-Fleet Oversight	194	240	240	240	315	75
5490511 - OH-Fleet Fuel	360	1,350	1,350	1,350	456	-894
5511000 - Office Supplies	260	1,630	1,630	728	1,500	-130
5520000 - Operating Supplies	332	1,490	1,490	840	3,110	1,620
5520020 - Computer Hardware, Non-Capital	0	1,744	1,744	0	0	-1,744
5521000 - Gas & Oil	5,209	9,000	9,000	4,212	9,000	0
5540000 - Books,pubs,subs & Memberships	0	0	0	110	0	0
5541000 - Registration Fees	0	100	100	0	0	-100
5550000 - Training	0	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$20,971</b>	<b>\$46,216</b>	<b>\$46,216</b>	<b>\$29,163</b>	<b>\$39,504</b>	<b>-\$6,712</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	0	24,999	24,999	24,803	0	-24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$24,999</b>	<b>\$24,999</b>	<b>\$24,803</b>	<b>\$0</b>	<b>-\$24,999</b>

**DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>TOTAL EXPENDITURES:</b>	\$533,573	\$751,750	\$751,750	\$567,917	\$590,765	-\$160,985

## DEPARTMENT SUMMARY – STATE ATTORNEY

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This department is supported by the General Fund.

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>STATE ATTORNEY</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 8,000	<b>\$ 8,000</b>	\$ 0
Capital Outlay	\$ 0	<b>\$ 0</b>	\$ 0
<b>Subtotal:</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 0</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 0</b>

**DEPARTMENT SUMMARY – STATE ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	4,630	8,000	8,000	3,283	8,000	0
<b>Operating Expenses:</b>	<b>\$4,630</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$3,283</b>	<b>\$8,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,630</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$3,283</b>	<b>\$8,000</b>	<b>\$0</b>

## DEPARTMENT SUMMARY – TRAFFIC EDUCATION DORI SLOSBERG

### TRENDS & ISSUES

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

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

- **Operating was adjusted due to the revised Fund Balance projections.**

### REVENUES

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

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

- **Fund Balance estimates were revised which resulted in a decrease.**



<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>TRAFFIC EDUCATION DORI SLOSBERG</b>			
<b>PROJECTED EXPENDITURES</b>			
Operating Expenses	\$ 327,760	\$ 302,358	\$(25,402)
Subtotal:	\$ 327,760	\$ 302,358	\$(25,402)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 327,760</b>	<b>\$ 302,358</b>	<b>\$(25,402)</b>

**DEPARTMENT SUMMARY - TRAFFIC EDUCATION DORI SLOSBERG**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	198,935	252,901	290,487	154,323	302,358	49,457
<b>Operating Expenses:</b>	<b>\$198,935</b>	<b>\$252,901</b>	<b>\$290,487</b>	<b>\$154,323</b>	<b>\$302,358</b>	<b>\$49,457</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$198,935</b>	<b>\$252,901</b>	<b>\$290,487</b>	<b>\$154,323</b>	<b>\$302,358</b>	<b>\$49,457</b>

## DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

<b>FY21 Recommended Budget versus FY21 Tentative Budget - DEPARTMENT COMPARISON:</b>			
	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>Difference:</b>
<b>TRANSPORTATION &amp; TRANSIT</b>			
<b>PROJECTED EXPENDITURES</b>			
Personal Services	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 211,380	\$ 211,380	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 211,380</b>	<b>\$ 211,380</b>	<b>\$ 0</b>
Reserves - Capital	\$ 322,965	\$ 322,965	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 534,345</b>	<b>\$ 534,345</b>	<b>\$ 0</b>

**DEPARTMENT SUMMARY - TRANSPORTATION & TRANSIT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	95,251	211,380	211,380	56,946	211,380	0
5490500 - Reimbursement Of Py Revenue	257	0	0	13	0	0
<b>Operating Expenses:</b>	<b>\$95,509</b>	<b>\$211,380</b>	<b>\$211,380</b>	<b>\$56,959</b>	<b>\$211,380</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	306,491	306,491	0	322,965	16,474
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$306,491</b>	<b>\$306,491</b>	<b>\$0</b>	<b>\$322,965</b>	<b>\$16,474</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$95,509</b>	<b>\$517,871</b>	<b>\$517,871</b>	<b>\$56,959</b>	<b>\$534,345</b>	<b>\$16,474</b>

## FUND 010 – DESIGNATED AD VALOREM TAX

### TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was established by Ordinance #12-40 which provides funds to support Transportation. Annual appropriation is the Board's decision and is not an automatic source of revenue each year.

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

### REVENUES

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

**Between the Recommended and Tentative Budgets, Transfers In increased to provide additional funding needed to support Transportation.**

**010-DESIGNATED AD VALOREM TAX SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Transfers In	\$ 12,618,266	\$ 17,123,313	\$ 18,231,447	\$ 1,108,134	\$ 5,613,181
<b>REVENUES TOTAL:</b>	<b>\$ 12,618,266</b>	<b>\$ 17,123,313</b>	<b>\$ 18,231,447</b>	<b>\$ 1,108,134</b>	<b>\$ 5,613,181</b>
<b>EXPENDITURES:</b>					
Transfers Out	\$ 12,618,266	\$ 17,123,313	\$ 18,231,447	\$ 1,108,134	\$ 5,613,181
<b>EXPENDITURES TOTAL:</b>	<b>\$ 12,618,266</b>	<b>\$ 17,123,313</b>	<b>\$ 18,231,447</b>	<b>\$ 1,108,134</b>	<b>\$ 5,613,181</b>

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

**FUND 010 - DESIGNATED AD VALOREM TAX FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910102 - Tran Out-transportation Trust	9,920,599	12,618,266	12,618,266	12,618,266	18,231,447	5,613,181
<b>Transfers Out:</b>	<b>\$9,920,599</b>	<b>\$12,618,266</b>	<b>\$12,618,266</b>	<b>\$12,618,266</b>	<b>\$18,231,447</b>	<b>\$5,613,181</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,920,599</b>	<b>\$12,618,266</b>	<b>\$12,618,266</b>	<b>\$12,618,266</b>	<b>\$18,231,447</b>	<b>\$5,613,181</b>



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## FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

The primary revenue source is Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

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

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

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

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

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

## FUND 102 – TRANSPORTATION TRUST FUND

### TRENDS & ISSUES

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

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

- **Personal Services decreased due to employee plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Overhead allocations. These reductions were partially offset by an increase as a result of a change in the capital threshold for equipment, which resulted in a decrease to Capital Outlay. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code.**
- **Transfers Out was adjusted for this Fund's share of two Fleet capital projects for Dispenser and Monitoring Upgrades of fuel sites.**

### REVENUES

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

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) to support operations as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. Other sources of income are interest, City of Kissimmee payments for signal maintenance, miscellaneous revenues, engineering fees and Fund Balance.

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

- **Revenues were reevaluated in conjunction with the State of Florida's estimates which resulted in a decrease in Other Taxes and Intergovernmental Revenues, associated with gas taxes, resulting in the increased transfer from the General Fund to offset the reduction. Additionally Transfers In from Fund 128 – Subdivision Pond Maintenance Municipal Service Benefit Unit were adjusted in accordance with Resolution #20-146R as it relates to the structural inspections of stormwater ponds.**

**102-TRANSPORTATION TRUST FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 9,249,298	\$ 8,936,466	\$ 7,984,675	\$(951,791)	\$(1,264,623)
Permits, Fees & Special Assessments	\$ 313,959	\$ 242,790	\$ 242,790	\$ 0	\$(71,169)
Intergovernmental Revenue	\$ 2,094,297	\$ 2,177,229	\$ 1,965,415	\$(211,814)	\$(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)	\$(599,925)	\$(541,745)	\$ 58,180	\$ 52,828
<b>Subtotal:</b>	<b>\$ 11,296,904</b>	<b>\$ 11,398,557</b>	<b>\$ 10,293,132</b>	<b>\$(1,105,425)</b>	<b>\$(1,003,772)</b>
Transfers In	\$ 12,638,646	\$ 17,143,989	\$ 18,246,589	\$ 1,102,600	\$ 5,607,943
Other Sources	\$ 158,836	\$ 35,000	\$ 35,000	\$ 0	\$(123,836)
Fund Balance	\$ 2,886,071	\$ 994,787	\$ 994,787	\$ 0	\$(1,891,284)
<b>REVENUES TOTAL:</b>	<b>\$ 26,980,457</b>	<b>\$ 29,572,333</b>	<b>\$ 29,569,508</b>	<b>\$(2,825)</b>	<b>\$ 2,589,051</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 11,736,641	\$ 11,957,773	\$ 11,949,406	\$(8,367)	\$ 212,765
Operating Expenses	\$ 10,636,653	\$ 12,479,762	\$ 12,450,664	\$(29,098)	\$ 1,814,011
Capital Outlay	\$ 640,899	\$ 283,550	\$ 279,500	\$(4,050)	\$(361,399)
Debt Service	\$ 1,395,821	\$ 1,411,033	\$ 1,411,033	\$ 0	\$ 15,212
<b>Subtotal:</b>	<b>\$ 24,410,014</b>	<b>\$ 26,132,118</b>	<b>\$ 26,090,603</b>	<b>\$(41,515)</b>	<b>\$ 1,680,589</b>
Transfers Out	\$ 2,570,443	\$ 2,049,298	\$ 2,087,988	\$ 38,690	\$(482,455)
Reserves - Debt	\$ 0	\$ 1,390,917	\$ 1,390,917	\$ 0	\$ 1,390,917
<b>EXPENDITURES TOTAL:</b>	<b>\$ 26,980,457</b>	<b>\$ 29,572,333</b>	<b>\$ 29,569,508</b>	<b>\$(2,825)</b>	<b>\$ 2,589,051</b>

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



**FUND 102-TRANSPORTATION TRUST FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	5,972,874	7,871,472	7,871,472	5,897,008	7,908,082	36,610
5120002 - Disaster Relief	60,508	0	0	28,995	0	0
5122000 - Car Allowance	3,150	3,150	3,150	2,625	3,150	0
5130001 - Vacancy Factor	0	-138,793	-138,793	0	-139,602	-809
5140000 - Overtime	72,565	59,006	69,006	49,113	69,006	10,000
5140003 - Overtime- Disaster Relief	23,791	0	0	2,552	0	0
5160000 - Compensated Annual Leave	345,912	0	0	298,473	0	0
5160010 - Compensated Ann Leave Payoff	61,169	0	0	32,094	0	0
5160020 - Compensated Admin Leave	45,856	0	0	43,711	0	0
5170000 - Compensated Sick Leave	218,463	0	0	205,418	0	0
5170010 - Compensated Sick Leave Payoff	47,885	0	0	22,725	0	0
5210000 - Fica Taxes	503,883	606,681	606,681	482,228	610,247	3,566
5220000 - Retirement Contributions	625,034	754,123	754,123	627,724	873,279	119,156
5230000 - Health Insurance	1,462,544	1,972,538	1,972,538	1,539,456	2,011,379	38,841
5231000 - Life Insurance	7,133	7,452	7,452	6,389	8,096	644
5232000 - Dental Insurance	37,191	46,542	46,542	38,568	51,053	4,511
5233000 - Lt Disability Insurance	10,344	13,085	13,085	10,156	12,772	-313
5233100 - St Disability Insurance	18,582	17,450	17,450	18,202	22,850	5,400
5240000 - Workers' Compensation	550,171	523,935	523,935	422,995	519,094	-4,841
<b>Personal Services:</b>	<b>\$10,067,055</b>	<b>\$11,736,641</b>	<b>\$11,746,641</b>	<b>\$9,728,431</b>	<b>\$11,949,406</b>	<b>\$212,765</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	1,273,529	4,183,255	6,067,738	1,887,350	5,106,537	923,282
5310006 - Legal Fees	0	0	0	708	0	0
5330000 - Court Reporter Svcs	2,090	0	0	0	0	0
5340000 - Other Contractual Services	575,099	977,080	977,080	581,115	1,147,346	170,266
5400000 - Travel And Per Diem	15,930	12,050	12,050	5,964	9,310	-2,740
5410000 - Communications	13,887	17,245	17,245	13,414	20,201	2,956
5420000 - Freight & Postage Services	1,351	4,100	4,100	1,122	4,100	0
5430000 - Utility Services	513,209	660,594	660,594	391,953	635,867	-24,727
5440000 - Rentals And Leases	19,340	21,036	20,917	21,735	32,221	11,185
5450000 - Insurance	328,542	400,159	400,159	400,159	617,552	217,393
5450502 - Insurance Claims - Prop & Casualty	77,707	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	1,215,337	843,738	1,266,452	693,890	1,264,550	420,812
5462000 - Rep & Maint-automotive	833,793	809,200	809,200	640,601	815,200	6,000
5470000 - Printing And Binding	606	1,145	1,145	491	1,050	-95
5490000 - Oth Current Chgs & Obligations	855	3,000	3,000	2,012	2,500	-500
5490090 - Property Taxes	12,160	0	0	153	0	0
5490501 - OH-Workers' Compensation	55,949	41,915	41,915	41,915	39,420	-2,495
5490502 - OH-Property & Liability Insurance	63,411	71,429	71,429	71,429	97,060	25,631
5490503 - OH-Dental Insurance	8,380	10,929	10,929	10,929	13,472	2,543
5490504 - OH-Health Insurance	39,492	40,613	40,613	40,613	40,899	286
5490505 - OH-Life/AD&D, STD, LTD	8,754	8,741	8,741	8,741	8,124	-617
5490509 - OH-Fleet Oversight	15,908	19,040	19,040	19,040	27,930	8,890
5490511 - OH-Fleet Fuel	29,520	107,100	107,100	107,100	40,432	-66,668
5511000 - Office Supplies	14,079	14,191	14,191	13,468	15,615	1,424
5512000 - Office Equipment	3,516	4,243	4,243	23,416	1,600	-2,643
5520000 - Operating Supplies	25,050	44,343	44,462	32,790	52,045	7,702
5520010 - Computer Software	4,849	8,305	8,305	5,910	8,830	525

**FUND 102-TRANSPORTATION TRUST FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5520020 - Computer Hardware, Non-Capital	6,145	12,388	12,388	2,859	11,000	-1,388
5521000 - Gas & Oil	461,972	537,705	537,705	339,837	533,361	-4,344
5521001 - Gas & Oil- Marketing	354	0	0	0	0	0
5522000 - Chemicals	39,540	40,000	40,000	39,812	40,000	0
5524000 - Oper Supp-miscellaneous	18,774	20,600	20,600	18,400	23,000	2,400
5525000 - Tools	18,273	41,973	41,973	24,961	35,185	-6,788
5530000 - Road Materials & Supplies	1,090,125	1,465,340	1,565,340	1,007,642	1,590,166	124,826
5540000 - Books,pubs,subs & Memberships	159,822	168,765	168,765	164,734	173,799	5,034
5541000 - Registration Fees	10,592	16,875	16,875	8,192	19,251	2,376
5550000 - Training	8,323	29,556	29,556	17,204	23,041	-6,515
<b>Operating Expenses:</b>	<b>\$6,966,263</b>	<b>\$10,636,653</b>	<b>\$13,043,850</b>	<b>\$6,639,655</b>	<b>\$12,450,664</b>	<b>\$1,814,011</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	186,028	242,626	193,816	84,988	129,500	-113,126
5640020 - Computer Hardware, Capital	0	27,440	28,120	21,663	0	-27,440
5640100 - Vehicles	94,952	74,997	74,997	72,165	0	-74,997
5650000 - Construction In Progress	354,835	295,836	295,836	117,781	150,000	-145,836
<b>Capital Outlay:</b>	<b>\$635,816</b>	<b>\$640,899</b>	<b>\$592,769</b>	<b>\$296,597</b>	<b>\$279,500</b>	<b>-\$361,399</b>
<b>Debt Service:</b>						
5710000 - Principal	837,428	876,842	876,842	865,359	915,013	38,171
5720000 - Interest	533,722	518,979	518,979	515,314	496,020	-22,959
<b>Debt Service:</b>	<b>\$1,371,150</b>	<b>\$1,395,821</b>	<b>\$1,395,821</b>	<b>\$1,380,673</b>	<b>\$1,411,033</b>	<b>\$15,212</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,068,903	2,496,328	2,496,328	2,496,328	2,026,382	-469,946
5910158 - Tran Out-intergov Radio Commun	20,492	23,235	23,235	23,235	22,916	-319
5910502 - Tran Out - Prop & Casualty	0	0	2,389,927	2,389,927	0	0
5910511 - Tran Out Fleet Fuel F511	68,880	50,880	50,880	50,880	38,690	-12,190
<b>Transfers Out:</b>	<b>\$2,158,275</b>	<b>\$2,570,443</b>	<b>\$4,960,370</b>	<b>\$4,960,370</b>	<b>\$2,087,988</b>	<b>-\$482,455</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,390,917	1,390,917
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,390,917</b>	<b>\$1,390,917</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,198,559</b>	<b>\$26,980,457</b>	<b>\$31,739,451</b>	<b>\$23,005,726</b>	<b>\$29,569,508</b>	<b>\$2,589,051</b>

## FUND 103 – DRUG ABUSE TREATMENT FUND

### TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

Revenues collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC.

**There were no changes between the Recommended and Tentative Budgets.**

**103-DRUG ABUSE TREATMENT FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
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>
<b>Subtotal:</b>	<b>\$ 70,800</b>	<b>\$ 70,800</b>	<b>\$ 70,800</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 7,140</u>	<u>\$ 7,140</u>	<u>\$ 0</u>	<u>\$ 7,140</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 70,800</u></b>	<b><u>\$ 77,940</u></b>	<b><u>\$ 77,940</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 7,140</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 70,800</u>	<u>\$ 77,940</u>	<u>\$ 77,940</u>	<u>\$ 0</u>	<u>\$ 7,140</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 70,800</u></b>	<b><u>\$ 77,940</u></b>	<b><u>\$ 77,940</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 7,140</u></b>

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

**FUND 103 - DRUG ABUSE TREATMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	72,790	70,800	75,749	53,825	77,940	7,140
<b>Transfers Out:</b>	<b>\$72,790</b>	<b>\$70,800</b>	<b>\$75,749</b>	<b>\$53,825</b>	<b>\$77,940</b>	<b>\$7,140</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$72,790</b>	<b>\$70,800</b>	<b>\$75,749</b>	<b>\$53,825</b>	<b>\$77,940</b>	<b>\$7,140</b>

## FUND 104 – TOURIST DEVELOPMENT TAX FUND

### TRENDS & ISSUES

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

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

- **Personal Services decreased due to employee plan selections during Open Enrollment.**
- **Operating increased, which is offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County’s Finance Code. Operating also increased due to a slight adjustment for the allocation to Experience Kissimmee and Tax Collector Fees based on revised revenues, adjustments to Overhead allocations as well as Repair & Maintenance associated with re-budget requests for shoal removal at Lake Cypress and Lake Toho at Shingle Creek and a Carpet replacement project at Osceola Heritage Park.**
- **Transfers Out also increased slightly due to an increase to Commission Auditors fees.**
- **Reserves were adjusted in accordance with the Budget Policy.**

### REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. In addition, this Fund also generates Interest on the Fund's balance.

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

- **Revenue projections were revised, which resulted in a small increase to Other Taxes due to additional revenue receipts being slightly higher than anticipated.**
- **Fund Balance projections were revised, which resulted in an increase; also, included in the increase were funds from projects that will not start in FY20 and were re-budgeted into FY21.**

**104-TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 42,155,310	\$ 23,556,826	\$ 23,887,649	\$ 330,823	\$(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)	\$(1,287,096)	\$(1,303,637)	\$(16,541)	\$ 924,385
<b>Subtotal:</b>	<b>\$ 42,332,416</b>	<b>\$ 24,454,825</b>	<b>\$ 24,769,107</b>	<b>\$ 314,282</b>	<b>\$(17,563,309)</b>
Other Sources	\$ 148,273	\$ 200,273	\$ 200,273	\$ 0	\$ 52,000
Fund Balance	\$ 38,327,843	\$ 21,255,579	\$ 23,866,675	\$ 2,611,096	\$(14,461,168)
<b>REVENUES TOTAL:</b>	<b>\$ 80,808,532</b>	<b>\$ 45,910,677</b>	<b>\$ 48,836,055</b>	<b>\$ 2,925,378</b>	<b>\$(31,972,477)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 2,000,491	\$ 1,899,691	\$ 1,888,590	\$(11,101)	\$(111,901)
Operating Expenses	\$ 26,229,675	\$ 21,138,881	\$ 23,591,044	\$ 2,452,163	\$(2,638,631)
Capital Outlay	\$ 19,236,907	\$ 4,744,895	\$ 4,625,351	\$(119,544)	\$(14,611,556)
Grants and Aids	\$ 1,000	\$ 166,667	\$ 166,667	\$ 0	\$ 165,667
<b>Subtotal:</b>	<b>\$ 47,468,073</b>	<b>\$ 27,950,134</b>	<b>\$ 30,271,652</b>	<b>\$ 2,321,518</b>	<b>\$(17,196,421)</b>
Transfers Out	\$ 8,129,817	\$ 5,431,512	\$ 5,436,956	\$ 5,444	\$(2,692,861)
Reserves - Operating	\$ 11,698,749	\$ 11,496,032	\$ 11,496,032	\$ 0	\$(202,717)
Reserves - Capital	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$(2,000,000)
Reserves - Assigned	\$ 0	\$ 344,601	\$ 344,601	\$ 0	\$ 344,601
Reserves - Stability	\$ 11,511,893	\$ 688,398	\$ 1,286,814	\$ 598,416	\$(10,225,079)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 80,808,532</b>	<b>\$ 45,910,677</b>	<b>\$ 48,836,055</b>	<b>\$ 2,925,378</b>	<b>\$(31,972,477)</b>

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

**FUND 104 - TOURIST DEVELOPMENT TAX**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,089,511	1,396,985	1,396,985	966,341	1,318,226	-78,759
5120002 - Disaster Relief	2,823	0	0	1,839	0	0
5130000 - Other Salaries & Wages	124,326	0	0	40,485	0	0
5130001 - Vacancy Factor	0	-24,980	-24,980	0	-23,723	1,257
5140000 - Overtime	60,190	30,180	30,180	31,192	36,850	6,670
5140003 - Overtime- Disaster Relief	1,299	0	0	0	0	0
5150300 - Class C Meals	27	0	0	0	0	0
5160000 - Compensated Annual Leave	86,485	0	0	64,282	0	0
5160010 - Compensated Ann Leave Payoff	39,204	0	0	10,091	0	0
5160020 - Compensated Admin Leave	11,885	0	0	11,836	0	0
5170000 - Compensated Sick Leave	48,066	0	0	30,482	0	0
5170010 - Compensated Sick Leave Payoff	41,102	0	0	17,893	0	0
5210000 - Fica Taxes	111,424	109,172	109,172	87,320	103,668	-5,504
5220000 - Retirement Contributions	115,739	123,189	123,189	104,273	140,494	17,305
5230000 - Health Insurance	237,512	302,535	302,535	212,069	254,758	-47,777
5231000 - Life Insurance	1,309	1,342	1,342	1,019	1,384	42
5232000 - Dental Insurance	6,952	7,541	7,541	6,123	7,356	-185
5233000 - Lt Disability Insurance	1,897	2,352	2,352	1,621	2,171	-181
5233100 - St Disability Insurance	3,412	3,143	3,143	2,901	3,885	742
5240000 - Workers' Compensation	58,235	49,032	49,032	38,470	43,521	-5,511
<b>Personal Services:</b>	<b>\$2,041,399</b>	<b>\$2,000,491</b>	<b>\$2,000,491</b>	<b>\$1,628,237</b>	<b>\$1,888,590</b>	<b>-\$111,901</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	745,102	1,066,491	1,225,203	470,856	1,000,738	-65,753
5310006 - Legal Fees	1,575	0	0	0	0	0
5312000 - Tax Collector Fees	610,978	632,330	632,330	321,035	340,399	-291,931
5314000 - Medical Svcs	0	0	0	0	200	200
5340000 - Other Contractual Services	14,858,039	19,135,165	21,416,454	16,499,053	17,252,991	-1,882,174
5400000 - Travel And Per Diem	8,561	2,400	400	273	4,400	2,000
5410000 - Communications	67,194	36,970	36,970	30,604	40,080	3,110
5420000 - Freight & Postage Services	550	800	800	1,146	800	0
5430000 - Utility Services	165,326	96,946	96,946	61,537	98,220	1,274
5440000 - Rentals And Leases	60,409	18,800	18,800	6,967	9,302	-9,498
5450000 - Insurance	135,921	194,855	194,855	194,855	112,932	-81,923
5460000 - Repair & Maintenance Svcs	1,887,120	2,669,595	4,920,127	878,740	4,162,248	1,492,653
5460008 - R&M Parking re-paving	80,740	37,000	37,000	14,459	0	-37,000
5462000 - Rep & Maint-automotive	5,219	3,700	3,700	4,171	3,700	0
5470000 - Printing And Binding	4,246	5,250	3,907	2,933	2,500	-2,750
5480000 - Promotional Activities	4,893	18,700	23,700	20,385	40,380	21,680
5480002 - PCRA-Line Items	1,149,341	1,148,800	0	0	0	-1,148,800
5480003 - WPRA-Line Items	83,050	105,950	0	0	0	-105,950
5480004 - Marketing & Event Mgmt	372,718	300,000	84,132	84,282	0	-300,000
5480005 - Other Contractual Obligations	0	20,000	1,825	1,825	0	-20,000
5480006 - Accomodations	34,851	45,000	0	0	0	-45,000
5480007 - Production	140,395	150,000	75,000	43,750	75,000	-75,000
5480009 - Venue - O & M	178,188	200,000	0	0	0	-200,000
5490000 - Oth Current Chgs & Obligations	610,413	0	0	4,175	0	0
5490011 - Cash over/shorts	-44	0	0	0	0	0
5490018 - Other Current Chgs & Obligations-E	54,000	100,000	1,100,000	551,314	100,000	0



**FUND 104 - TOURIST DEVELOPMENT TAX**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490501 - OH-Workers' Compensation	14,698	7,902	7,902	7,902	7,116	-786
5490502 - OH-Property & Liability Insurance	26,234	34,783	34,783	34,783	17,750	-17,033
5490503 - OH-Dental Insurance	2,183	2,064	2,064	2,064	2,451	387
5490504 - OH-Health Insurance	10,366	7,643	7,643	7,643	7,410	-233
5490505 - OH-Life/AD&D, STD, LTD	5,054	2,061	2,061	2,061	3,339	1,278
5490509 - OH-Fleet Oversight	679	1,040	1,040	1,040	8,820	7,780
5490511 - OH-Fleet Fuel	1,260	5,850	5,850	5,850	12,768	6,918
5511000 - Office Supplies	4,310	4,600	4,600	3,579	4,850	250
5512000 - Office Equipment	230	0	0	0	4,500	4,500
5520000 - Operating Supplies	73,079	67,310	67,310	28,432	119,078	51,768
5520010 - Computer Software	0	0	0	825	0	0
5520020 - Computer Hardware, Non-Capital	1,731	985	985	0	35,234	34,249
5521000 - Gas & Oil	17,290	14,271	14,271	11,907	17,599	3,328
5522000 - Chemicals	83,618	84,200	84,200	67,639	94,200	10,000
5524500 - Cleaning Supplies	1,370	1,800	1,800	705	1,800	0
5525000 - Tools	5,796	4,400	4,400	2,937	7,150	2,750
5540000 - Books,pubs,subs & Memberships	3,528	2,014	2,014	1,056	2,189	175
5550000 - Training	910	0	0	498	900	900
<b>Operating Expenses:</b>	<b>\$21,511,120</b>	<b>\$26,229,675</b>	<b>\$30,113,072</b>	<b>\$19,371,279</b>	<b>\$23,591,044</b>	<b>-\$2,638,631</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	286,516	467,229	236,011	205,739	272,680	-194,549
5640020 - Computer Hardware, Capital	3,495	5,371	5,371	0	0	-5,371
5650000 - Construction In Progress	23,340,223	18,761,307	17,646,344	3,847,742	4,352,671	-14,408,636
5680010 - Computer Software, Capital	0	3,000	3,000	0	0	-3,000
<b>Capital Outlay:</b>	<b>\$23,630,235</b>	<b>\$19,236,907</b>	<b>\$17,890,726</b>	<b>\$4,053,481</b>	<b>\$4,625,351</b>	<b>-\$14,611,556</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	1,000	1,000	166,667	166,667	166,667	165,667
<b>Grants and Aids:</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$166,667</b>	<b>\$166,667</b>	<b>\$166,667</b>	<b>\$165,667</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,165,014	4,873,211	4,873,211	4,873,211	1,880,879	-2,992,332
5910240 - Tran Out-TDT Revenue Refunding a	3,255,879	3,255,646	2,911,146	2,911,146	3,555,347	299,701
5910315 - Tran Out-General Capital Outlay Fut	5,485,822	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	0	0	107,001	107,001	0	0
5910511 - Tran Out Fleet Fuel F511	2,940	960	960	960	730	-230
<b>Transfers Out:</b>	<b>\$12,909,655</b>	<b>\$8,129,817</b>	<b>\$7,892,318</b>	<b>\$7,892,318</b>	<b>\$5,436,956</b>	<b>-\$2,692,861</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	8,078,970	8,078,970	0	6,904,964	-1,174,006
5990020 - Reserve For Contingency	0	3,619,779	5,122,933	0	4,591,068	971,289
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$11,698,749</b>	<b>\$13,201,903</b>	<b>\$0</b>	<b>\$11,496,032</b>	<b>-\$202,717</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	2,000,000	2,000,000	0	0	-2,000,000
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,000,000</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	0	344,061	0	344,601	344,601

**FUND 104 - TOURIST DEVELOPMENT TAX**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Reserves - Assigned:</b>	\$0	\$0	\$344,061	\$0	\$344,601	\$344,601
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	11,511,893	11,511,893	0	1,286,814	-10,225,079
<b>Reserves - Stability:</b>	\$0	\$11,511,893	\$11,511,893	\$0	\$1,286,814	-\$10,225,079
<b>TOTAL EXPENDITURES:</b>	\$60,093,408	\$80,808,532	\$85,121,131	\$33,111,981	\$48,836,055	-\$31,972,477

## FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

### TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida; to pay the debt service on bonds issued for a convention center; and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

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

- **Operating increased due to a slight adjustment for the allocation to Experience Kissimmee and Tax Collector Fees based on revised revenue estimates.**
- **Transfers Out also increased slightly due to an increase to Commission Auditors fees.**
- **Reserves were adjusted in accordance with the Budget Policy.**

### REVENUES

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

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

- **Revenue projections were revised, which resulted in an increase to Other Taxes due to additional revenue receipts being slightly higher than anticipated.**
- **Fund Balance projections were reviewed and adjusted resulting in an increase.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 10,538,827	\$ 5,889,207	\$ 5,971,912	\$ 82,705	\$(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>\$(300,454)</u>	<u>\$(304,589)</u>	<u>\$(4,135)</u>	<u>\$ 232,097</u>
<b>Subtotal:</b>	<b>\$ 10,197,028</b>	<b>\$ 5,708,626</b>	<b>\$ 5,787,196</b>	<b>\$ 78,570</b>	<b>\$(4,409,832)</b>
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 11,048,999</u>	<u>\$ 9,060,256</u>	<u>\$ 9,573,460</u>	<u>\$ 513,204</u>	<u>\$(1,475,539)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 21,293,176</u></b>	<b><u>\$ 14,816,031</u></b>	<b><u>\$ 15,407,805</u></b>	<b><u>\$ 591,774</u></b>	<b><u>\$(5,885,371)</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 6,953,731</u>	<u>\$ 2,526,028</u>	<u>\$ 2,561,503</u>	<u>\$ 35,475</u>	<u>\$(4,392,228)</u>
<b>Subtotal:</b>	<b>\$ 6,953,731</b>	<b>\$ 2,526,028</b>	<b>\$ 2,561,503</b>	<b>\$ 35,475</b>	<b>\$(4,392,228)</b>
Transfers Out	\$ 4,040,562	\$ 3,690,968	\$ 3,692,147	\$ 1,179	\$(348,415)
Reserves - Operating	\$ 5,362,935	\$ 4,444,809	\$ 4,444,809	\$ 0	\$(918,126)
<u>Reserves - Stability</u>	<u>\$ 4,935,948</u>	<u>\$ 4,154,226</u>	<u>\$ 4,709,346</u>	<u>\$ 555,120</u>	<u>\$(226,602)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 21,293,176</u></b>	<b><u>\$ 14,816,031</u></b>	<b><u>\$ 15,407,805</u></b>	<b><u>\$ 591,774</u></b>	<b><u>\$(5,885,371)</u></b>

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

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

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310006 - Legal Fees	1,913	0	0	0	0	0
5312000 - Tax Collector Fees	152,744	158,082	158,082	80,259	85,100	-72,982
5340000 - Other Contractual Services	9,953,634	3,751,606	4,205,910	2,642,741	2,476,403	-1,275,203
5480000 - Promotional Activities	2,000,000	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,670,647	3,044,043	3,044,043	0	0	-3,044,043
<b>Operating Expenses:</b>	<b>\$14,778,938</b>	<b>\$6,953,731</b>	<b>\$7,408,035</b>	<b>\$2,723,000</b>	<b>\$2,561,503</b>	<b>-\$4,392,228</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	176,557	211,843	211,843	211,843	262,922	51,079
5910204 - Tran Out-TDT Rev Bnds Series 2012	594,775	0	0	0	0	0
5910240 - Tran Out-TDT Revenue Refunding a	2,282,135	2,281,167	2,281,167	2,281,167	1,978,011	-303,156
5910243 - Transfer Out - 243	1,381,898	1,381,783	1,381,783	1,381,783	1,384,592	2,809
5910247 - Tran Out - 247	0	165,769	233,048	233,048	66,622	-99,147
<b>Transfers Out:</b>	<b>\$4,435,365</b>	<b>\$4,040,562</b>	<b>\$4,107,841</b>	<b>\$4,107,841</b>	<b>\$3,692,147</b>	<b>-\$348,415</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	4,258,635	4,258,635	0	2,963,206	-1,295,429
5990020 - Reserve For Contingency	0	1,104,300	1,959,118	0	1,481,603	377,303
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$5,362,935</b>	<b>\$6,217,753</b>	<b>\$0</b>	<b>\$4,444,809</b>	<b>-\$918,126</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	4,935,948	4,935,948	0	4,709,346	-226,602
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$4,935,948</b>	<b>\$4,935,948</b>	<b>\$0</b>	<b>\$4,709,346</b>	<b>-\$226,602</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$19,214,303</b>	<b>\$21,293,176</b>	<b>\$22,669,577</b>	<b>\$6,830,841</b>	<b>\$15,407,805</b>	<b>-\$5,885,371</b>

## FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

### TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund (Fund 106) includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

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

- **Operating increased due to a slight adjustment for the allocation to Experience Kissimmee and Tax Collector Fees based on revised revenues.**
- **Transfers Out also increased slightly due to an increase to Commission Auditors fees.**
- **Reserves were adjusted in accordance with the Budget Policy.**

### REVENUES

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

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

- **Revenue projections were revised, which resulted in an increase to Other Taxes due to additional revenue receipts being slightly higher than anticipated.**
- **Fund Balance projections were reviewed and adjusted resulting in a decrease**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 10,538,827	\$ 5,889,207	\$ 5,971,912	\$ 82,705	\$(4,566,915)
Miscellaneous Revenues	\$ 65,828	\$ 64,170	\$ 64,170	\$ 0	\$(1,658)
Less 5% Statutory Reduction	\$(530,233)	\$(297,669)	\$(301,804)	\$(4,135)	\$ 228,429
<b>Subtotal:</b>	<b>\$ 10,074,422</b>	<b>\$ 5,655,708</b>	<b>\$ 5,734,278</b>	<b>\$ 78,570</b>	<b>\$(4,340,144)</b>
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 7,201,012	\$ 6,225,944	\$ 5,816,527	\$(409,417)	\$(1,384,485)
<b>REVENUES TOTAL:</b>	<b>\$ 17,322,583</b>	<b>\$ 11,928,801</b>	<b>\$ 11,597,954</b>	<b>\$(330,847)</b>	<b>\$(5,724,629)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 10,158,082	\$ 6,570,071	\$ 6,605,546	\$ 35,475	\$(3,552,536)
<b>Subtotal:</b>	<b>\$ 10,158,082</b>	<b>\$ 6,570,071</b>	<b>\$ 6,605,546</b>	<b>\$ 35,475</b>	<b>\$(3,552,536)</b>
Transfers Out	\$ 219,761	\$ 250,561	\$ 251,740	\$ 1,179	\$ 31,979
Reserves - Operating	\$ 1,888,945	\$ 3,578,640	\$ 3,479,386	\$(99,254)	\$ 1,590,441
Reserves - Stability	\$ 5,055,795	\$ 1,529,529	\$ 1,261,282	\$(268,247)	\$(3,794,513)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 17,322,583</b>	<b>\$ 11,928,801</b>	<b>\$ 11,597,954</b>	<b>\$(330,847)</b>	<b>\$(5,724,629)</b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	152,744	158,082	158,082	80,259	85,100	-72,982
5340000 - Other Contractual Services	6,953,635	9,000,000	9,454,304	5,704,304	2,476,403	-6,523,597
5480000 - Promotional Activities	768,264	1,000,000	1,000,000	54,020	1,000,000	0
5490000 - Oth Current Chgs & Obligations	0	0	0	1,596,709	3,044,043	3,044,043
<b>Operating Expenses:</b>	<b>\$7,874,644</b>	<b>\$10,158,082</b>	<b>\$10,612,386</b>	<b>\$7,435,292</b>	<b>\$6,605,546</b>	<b>-\$3,552,536</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	179,559	219,761	219,761	219,761	251,740	31,979
<b>Transfers Out:</b>	<b>\$179,559</b>	<b>\$219,761</b>	<b>\$219,761</b>	<b>\$219,761</b>	<b>\$251,740</b>	<b>\$31,979</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	851,335	851,335	0	2,319,591	1,468,256
5990020 - Reserve For Contingency	0	1,037,610	1,606,198	0	1,159,795	122,185
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$1,888,945</b>	<b>\$2,457,533</b>	<b>\$0</b>	<b>\$3,479,386</b>	<b>\$1,590,441</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	5,055,795	5,055,795	0	1,261,282	-3,794,513
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$5,055,795</b>	<b>\$5,055,795</b>	<b>\$0</b>	<b>\$1,261,282</b>	<b>-\$3,794,513</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,054,203</b>	<b>\$17,322,583</b>	<b>\$18,345,475</b>	<b>\$7,655,053</b>	<b>\$11,597,954</b>	<b>-\$5,724,629</b>



## FUND 107 – LIBRARY DISTRICT FUND

### TRENDS & ISSUES

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

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

- **Operating increased, which is offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County’s Finance Code. Another minor decrease to operating is due to adjustments to Overhead allocations.**
- **Reserves were adjusted in accordance with the Budget Policy.**

### REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, Interest and Fund Balance.

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

- **Revenue was updated based on the released estimates for the State Library Grant.**

**107-LIBRARY DISTRICT FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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	\$ 162,424	\$ 124,417	\$(38,007)	\$(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)
<b>Subtotal:</b>	<b>\$ 8,604,665</b>	<b>\$ 9,436,739</b>	<b>\$ 9,398,732</b>	<b>\$(38,007)</b>	<b>\$ 794,067</b>
Fund Balance	\$ 2,678,801	\$ 3,592,829	\$ 3,592,829	\$ 0	\$ 914,028
<b>REVENUES TOTAL:</b>	<b>\$ 11,283,466</b>	<b>\$ 13,029,568</b>	<b>\$ 12,991,561</b>	<b>\$(38,007)</b>	<b>\$ 1,708,095</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 60,868	\$ 61,717	\$ 61,717	\$ 0	\$ 849
Operating Expenses	\$ 6,256,808	\$ 6,476,165	\$ 6,539,985	\$ 63,820	\$ 283,177
Capital Outlay	\$ 279,327	\$ 315,654	\$ 250,654	\$(65,000)	\$(28,673)
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 7,154,795</b>	<b>\$ 7,411,328</b>	<b>\$ 7,410,148</b>	<b>\$(1,180)</b>	<b>\$ 255,353</b>
Transfers Out	\$ 971,215	\$ 477,354	\$ 477,354	\$ 0	\$(493,861)
Reserves - Operating	\$ 1,590,242	\$ 1,169,206	\$ 1,179,843	\$ 10,637	\$(410,399)
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 1,288,318	\$ 3,692,784	\$ 3,645,320	\$(47,464)	\$ 2,357,002
<b>EXPENDITURES TOTAL:</b>	<b>\$ 11,283,466</b>	<b>\$ 13,029,568</b>	<b>\$ 12,991,561</b>	<b>\$(38,007)</b>	<b>\$ 1,708,095</b>

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

**FUND 107 - LIBRARY DISTRICT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	39,935	49,114	49,114	38,764	49,119	5
5120002 - Disaster Relief	275	0	0	0	0	0
5130001 - Vacancy Factor	0	-859	-859	0	-859	0
5150300 - Class C Meals	14	0	0	0	0	0
5160000 - Compensated Annual Leave	2,533	0	0	2,881	0	0
5160020 - Compensated Admin Leave	917	0	0	484	0	0
5170000 - Compensated Sick Leave	4,207	0	0	1,134	0	0
5210000 - Fica Taxes	3,602	3,757	3,757	3,251	3,758	1
5220000 - Retirement Contributions	3,981	4,160	4,160	3,780	4,912	752
5230000 - Health Insurance	3,827	4,215	4,215	3,729	4,270	55
5231000 - Life Insurance	52	46	46	44	50	4
5232000 - Dental Insurance	144	157	157	140	164	7
5233000 - Lt Disability Insurance	76	81	81	69	78	-3
5233100 - St Disability Insurance	138	108	108	126	142	34
5240000 - Workers' Compensation	109	89	89	78	83	-6
<b>Personal Services:</b>	<b>\$59,811</b>	<b>\$60,868</b>	<b>\$60,868</b>	<b>\$54,479</b>	<b>\$61,717</b>	<b>\$849</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,953,903	5,491,819	5,541,819	5,010,175	5,601,875	110,056
5312000 - Tax Collector Fees	148,873	171,477	171,477	164,984	189,413	17,936
5340000 - Other Contractual Services	308,035	344,100	454,100	324,405	373,250	29,150
5400000 - Travel And Per Diem	0	450	450	0	450	0
5430000 - Utility Services	197,876	208,500	208,500	149,389	208,500	0
5440000 - Rentals And Leases	4,906	750	750	0	750	0
5450000 - Insurance	25,748	30,424	30,424	30,424	32,279	1,855
5460000 - Repair & Maintenance Svcs	201,832	146,290	146,290	122,648	215,150	68,860
5460008 - R&M Parking re-paving	2,872	0	0	0	0	0
5462000 - Rep & Maint-automotive	284	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	175	0	0	175	0	0
5490011 - Cash over/shorts	-25	0	0	8	0	0
5490501 - OH-Workers' Compensation	187	128	128	128	120	-8
5490502 - OH-Property & Liability Insurance	4,970	5,431	5,431	5,431	5,073	-358
5490503 - OH-Dental Insurance	28	33	33	33	41	8
5490504 - OH-Health Insurance	132	125	125	125	124	-1
5490505 - OH-Life/AD&D, STD, LTD	29	26	26	26	24	-2
5490509 - OH-Fleet Oversight	291	240	240	240	315	75
5490511 - OH-Fleet Fuel	540	1,350	1,350	1,350	456	-894
5511000 - Office Supplies	266	0	0	0	0	0
5520000 - Operating Supplies	31,521	30,300	30,300	15,683	30,300	0
5520010 - Computer Software	1,478	1,500	1,500	704	2,500	1,000
5520020 - Computer Hardware, Non-Capital	97,813	70,365	70,365	72,834	125,865	55,500
5524500 - Cleaning Supplies	39	0	0	0	0	0
5551001 - Reimbursements LSSI	-290,363	-246,500	-246,500	-200,060	-246,500	0
<b>Operating Expenses:</b>	<b>\$5,691,410</b>	<b>\$6,256,808</b>	<b>\$6,416,808</b>	<b>\$5,698,702</b>	<b>\$6,539,985</b>	<b>\$283,177</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	62,500	62,500	0	0	-62,500
5640020 - Computer Hardware, Capital	26,622	11,000	11,000	8,989	46,000	35,000
5640100 - Vehicles	47,970	0	0	0	0	0

### FUND 107 - LIBRARY DISTRICT

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	84,505	0	273,614	177,840	0	0
5660000 - Books, Publ & Library Material	615,363	205,827	205,827	200,000	204,654	-1,173
<b>Capital Outlay:</b>	<b>\$774,460</b>	<b>\$279,327</b>	<b>\$552,941</b>	<b>\$386,829</b>	<b>\$250,654</b>	<b>-\$28,673</b>
<b>Debt Service:</b>						
5710000 - Principal	490,447	501,155	622,973	458,977	512,097	10,942
5720000 - Interest	67,344	56,637	56,637	52,331	45,695	-10,942
<b>Debt Service:</b>	<b>\$557,791</b>	<b>\$557,792</b>	<b>\$679,610</b>	<b>\$511,308</b>	<b>\$557,792</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,012,007	827,550	827,550	827,550	332,349	-495,201
5910502 - Tran Out - Prop & Casualty	0	0	14,998	14,998	0	0
5910511 - Tran Out Fleet Fuel F511	1,260	0	0	0	0	0
5910704 - Transfers out-Property Appr	136,522	143,665	143,665	143,706	145,005	1,340
<b>Transfers Out:</b>	<b>\$1,149,789</b>	<b>\$971,215</b>	<b>\$986,213</b>	<b>\$986,254</b>	<b>\$477,354</b>	<b>-\$493,861</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	1,214,815	1,214,815	0	1,179,843	-34,972
5990020 - Reserve For Contingency	0	375,427	989,083	0	0	-375,427
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$1,590,242</b>	<b>\$2,203,898</b>	<b>\$0</b>	<b>\$1,179,843</b>	<b>-\$410,399</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$278,896</b>	<b>\$278,896</b>	<b>\$0</b>	<b>\$278,896</b>	<b>\$0</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,288,318	1,288,318	0	3,645,320	2,357,002
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,288,318</b>	<b>\$1,288,318</b>	<b>\$0</b>	<b>\$3,645,320</b>	<b>\$2,357,002</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,233,261</b>	<b>\$11,283,466</b>	<b>\$12,467,552</b>	<b>\$7,637,572</b>	<b>\$12,991,561</b>	<b>\$1,708,095</b>

## FUND 109 – LAW ENFORCEMENT TRUST FUND

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. The primary revenue source for FY21 includes Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

**109-LAW ENFORCEMENT TRUST FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 5,329</b>	<b>\$ 7,851</b>	<b>\$ 7,851</b>	<b>\$ 0</b>	<b>\$ 2,522</b>
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>
<b>REVENUES TOTAL:</b>	<b><u>\$ 808,295</u></b>	<b><u>\$ 671,705</u></b>	<b><u>\$ 671,705</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(136,590)</u></b>
<b>EXPENDITURES:</b>					
<u>Transfers Out</u>	<u>\$ 808,295</u>	<u>\$ 671,705</u>	<u>\$ 671,705</u>	<u>\$ 0</u>	<u>\$(136,590)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 808,295</u></b>	<b><u>\$ 671,705</u></b>	<b><u>\$ 671,705</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(136,590)</u></b>

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

**FUND 109 - LAW ENFORCEMENT TRUST FUND**

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

## FUND 111 - SHIP

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

The SHIP program is funded by State Grants. FY21 funding is reflective of Program Income and Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**



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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 461,358	\$ 0	\$ 0	\$ 0	\$(461,358)
Charges For Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(23,368)</u>	<u>\$(300)</u>	<u>\$(300)</u>	<u>\$ 0</u>	<u>\$ 23,068</u>
<b>Subtotal:</b>	<b>\$ 443,990</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 0</b>	<b>\$(438,290)</b>
<u>Fund Balance</u>	<u>\$ 1,690,700</u>	<u>\$ 500,876</u>	<u>\$ 500,876</u>	<u>\$ 0</u>	<u>\$(1,189,824)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,134,690</u></b>	<b><u>\$ 506,576</u></b>	<b><u>\$ 506,576</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(1,628,114)</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 93,457	\$ 103,159	\$ 103,159	\$ 0	\$ 9,702
<u>Operating Expenses</u>	<u>\$ 2,041,233</u>	<u>\$ 403,417</u>	<u>\$ 403,417</u>	<u>\$ 0</u>	<u>\$(1,637,816)</u>
<b>Subtotal:</b>	<b>\$ 2,134,690</b>	<b>\$ 506,576</b>	<b>\$ 506,576</b>	<b>\$ 0</b>	<b>\$(1,628,114)</b>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,134,690</u></b>	<b><u>\$ 506,576</u></b>	<b><u>\$ 506,576</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(1,628,114)</u></b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	52,559	68,978	198,498	37,280	68,981	3
5130001 - Vacancy Factor	0	-1,208	-1,208	0	-1,207	1
5140000 - Overtime	28	0	3,793	941	0	0
5150300 - Class C Meals	0	0	0	3	0	0
5160000 - Compensated Annual Leave	2,317	0	0	601	0	0
5160010 - Compensated Ann Leave Payoff	862	0	0	0	0	0
5160020 - Compensated Admin Leave	176	0	0	135	0	0
5170000 - Compensated Sick Leave	2,414	0	0	809	0	0
5210000 - Fica Taxes	4,240	5,276	14,928	3,016	5,277	1
5220000 - Retirement Contributions	4,849	5,843	17,237	3,540	6,898	1,055
5230000 - Health Insurance	16,459	13,608	43,240	6,967	22,242	8,634
5231000 - Life Insurance	60	65	208	38	71	6
5232000 - Dental Insurance	360	504	1,304	258	470	-34
5233000 - Lt Disability Insurance	86	115	322	62	110	-5
5233100 - St Disability Insurance	155	151	526	112	200	49
5240000 - Workers' Compensation	134	125	359	70	117	-8
<b>Personal Services:</b>	<b>\$84,699</b>	<b>\$93,457</b>	<b>\$279,207</b>	<b>\$53,833</b>	<b>\$103,159</b>	<b>\$9,702</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	2,150	300	300	1,903	0	-300
5400000 - Travel And Per Diem	733	1,000	1,000	360	0	-1,000
5410000 - Communications	0	200	200	0	0	-200
5420000 - Freight & Postage Services	418	250	250	164	0	-250
5440000 - Rentals And Leases	277	300	1,300	284	0	-300
5450000 - Insurance	0	187	187	0	0	-187
5460000 - Repair & Maintenance Svcs	0	250	250	0	0	-250
5462000 - Rep & Maint-automotive	37	250	250	0	0	-250
5470000 - Printing And Binding	0	250	1,250	0	0	-250
5480000 - Promotional Activities	11	1,000	1,000	0	0	-1,000
5488000 - Promotional-ads/media Buys	1,922	1,000	2,000	0	0	-1,000
5490000 - Oth Current Chgs & Obligations	1,537,957	2,032,996	3,444,652	1,264,031	403,417	-1,629,579
5490500 - Reimbursement Of Py Revenue	149,029	0	0	0	0	0
5511000 - Office Supplies	69	250	750	29	0	-250
5512000 - Office Equipment	108	250	250	0	0	-250
5520000 - Operating Supplies	568	500	1,000	202	0	-500
5521000 - Gas & Oil	397	250	250	280	0	-250
5540000 - Books,pubs,subs & Memberships	1,019	500	1,500	0	0	-500
5541000 - Registration Fees	175	500	500	0	0	-500
5550000 - Training	0	1,000	1,000	0	0	-1,000
<b>Operating Expenses:</b>	<b>\$1,694,869</b>	<b>\$2,041,233</b>	<b>\$3,457,889</b>	<b>\$1,267,253</b>	<b>\$403,417</b>	<b>-\$1,637,816</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	4,000	0	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	78	78	0	0
5910511 - Tran Out Fleet Fuel F511	840	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$840</b>	<b>\$0</b>	<b>\$78</b>	<b>\$78</b>	<b>\$0</b>	<b>\$0</b>

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

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>TOTAL EXPENDITURES:</b>	\$1,780,408	\$2,134,690	\$3,741,174	\$1,321,163	\$506,576	-\$1,628,114

## FUND 112 – EMERGENCY (911) COMMUNICATIONS

### TRENDS & ISSUES

Funding supports the operations of the Emergency (911) Communications (commonly referred to as Dispatch) program which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue and Animal Services). This Fund supports the Law Enforcement Dispatch services; the Countywide Fire Fund pays for its services; and the General Fund supports Animal Services. Remaining funds are reserved for future needed improvements to the equipment and technology utilized.

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

- Reserves were adjusted in accordance with the Budget Policy.

### REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. Additional revenues include Interest and Balance Forward.

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

- Fund Balance estimates were revised which resulted in a decrease.

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 1,401,356</b>	<b>\$ 1,517,141</b>	<b>\$ 1,517,141</b>	<b>\$ 0</b>	<b>\$ 115,785</b>
<u>Fund Balance</u>	<u>\$ 1,567,677</u>	<u>\$ 2,912,479</u>	<u>\$ 2,600,311</u>	<u>\$(312,168)</u>	<u>\$ 1,032,634</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,969,033</u></b>	<b><u>\$ 4,429,620</u></b>	<b><u>\$ 4,117,452</u></b>	<b><u>\$(312,168)</u></b>	<b><u>\$ 1,148,419</u></b>
<b>EXPENDITURES:</b>					
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>\$ 1,994,773</u>	<u>\$ 1,682,605</u>	<u>\$(312,168)</u>	<u>\$ 706,831</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,969,033</u></b>	<b><u>\$ 4,429,620</u></b>	<b><u>\$ 4,117,452</u></b>	<b><u>\$(312,168)</u></b>	<b><u>\$ 1,148,419</u></b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	9,539	13,666	13,666	13,666	520,420	506,754
5910705 - Transfers out-Sheriff	1,699,682	1,560,400	1,560,400	1,560,400	1,638,907	78,507
<b>Transfers Out:</b>	<b>\$1,709,221</b>	<b>\$1,574,066</b>	<b>\$1,574,066</b>	<b>\$1,574,066</b>	<b>\$2,159,327</b>	<b>\$585,261</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	261,786	261,786	0	0	-261,786
5990020 - Reserve For Contingency	0	157,407	276,469	0	275,520	118,113
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$419,193</b>	<b>\$538,255</b>	<b>\$0</b>	<b>\$275,520</b>	<b>-\$143,673</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	975,774	1,722,239	0	1,682,605	706,831
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$975,774</b>	<b>\$1,722,239</b>	<b>\$0</b>	<b>\$1,682,605</b>	<b>\$706,831</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,709,221</b>	<b>\$2,969,033</b>	<b>\$3,834,560</b>	<b>\$1,574,066</b>	<b>\$4,117,452</b>	<b>\$1,148,419</b>

## FUND 113 – BUENAVENTURA LAKES MSBU

### TRENDS & ISSUES

As a result of Board action approved on June 2, 2014, the Buenaventura Lakes MSBU was repealed. The only remaining expenses associated with this Fund is a Capital Improvement Project (Major Lane Cleanup), which will be funded by Fund Balance and included later on the budget process in order to have as accurate of an estimate as possible. Once this project is completed, this Fund will be closed.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**113-BUENAVENTURA LAKES MSBU SUMMARY**

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

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



**FUND 113-BUENAVENTURA LAKES MSBU**

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

## FUND 115 – COURT FACILITIES FUND

### TRENDS & ISSUES

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

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

- **Operating increased due to adjustments to Overhead allocations, re-budget for the replacement of seating in Prose Waiting Area and Children Visitations Area, and items previously budgeted as capital, as a result of the change in capital threshold, and in accordance with proper accounting procedures.**
- **Capital decreased due to the reasons noted above as well as the 9th Circuit Court - Hearing Room Reconfiguration Project being removed as it was started in Fiscal Year 2020; remaining funds will be carried forward in the Recommended Final Budget to ensure as accurate of an estimate as possible.**

### REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to decrease by 46% in FY21. Other sources of revenue include Fund Balance and Interest.

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

- **Fund Balance decreased due to starting the 9th Circuit Court - Hearing Room Reconfiguration Project in Fiscal Year 2020.**

**115-COURT FACILITIES FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<b>Subtotal:</b>	<b>\$ 1,729,563</b>	<b>\$ 952,591</b>	<b>\$ 952,591</b>	<b>\$ 0</b>	<b>\$(776,972)</b>
Fund Balance	\$ 11,969,255	\$ 11,323,521	\$ 10,976,321	\$(347,200)	\$(992,934)
<b>REVENUES TOTAL:</b>	<b>\$ 13,698,818</b>	<b>\$ 12,276,112</b>	<b>\$ 11,928,912</b>	<b>\$(347,200)</b>	<b>\$(1,769,906)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 65,200	\$ 351,200	\$ 378,700	\$ 27,500	\$ 313,500
Capital Outlay	\$ 650,785	\$ 569,700	\$ 195,000	\$(374,700)	\$(455,785)
<b>Subtotal:</b>	<b>\$ 715,985</b>	<b>\$ 920,900</b>	<b>\$ 573,700</b>	<b>\$(347,200)</b>	<b>\$(142,285)</b>
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)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,698,818</b>	<b>\$ 12,276,112</b>	<b>\$ 11,928,912</b>	<b>\$(347,200)</b>	<b>\$(1,769,906)</b>

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

**FUND 115-COURT FACILITIES FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	0	20,000	20,000
5460000 - Repair & Maintenance Svcs	0	50,000	245,000	57,511	330,000	280,000
5520000 - Operating Supplies	39,080	14,000	73,928	59,628	14,000	0
5520010 - Computer Software	0	1,200	1,200	1,097	1,200	0
5520020 - Computer Hardware, Non-Capital	0	0	0	0	13,500	13,500
<b>Operating Expenses:</b>	<b>\$39,080</b>	<b>\$65,200</b>	<b>\$320,128</b>	<b>\$118,235</b>	<b>\$378,700</b>	<b>\$313,500</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	0	0	0	50,000	50,000
5640020 - Computer Hardware, Capital	0	13,500	13,500	12,630	0	-13,500
5650000 - Construction In Progress	65,917	637,285	903,135	264,831	145,000	-492,285
<b>Capital Outlay:</b>	<b>\$65,917</b>	<b>\$650,785</b>	<b>\$916,635</b>	<b>\$277,461</b>	<b>\$195,000</b>	<b>-\$455,785</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	16,933	14,134	14,134	14,134	16,545	2,411
5910236 - Tran Out Debt Svc	650,486	632,794	0	0	0	-632,794
5910249 - Tran Out-Fund 249	0	0	480,023	480,023	590,060	590,060
<b>Transfers Out:</b>	<b>\$667,419</b>	<b>\$646,928</b>	<b>\$494,157</b>	<b>\$494,157</b>	<b>\$606,605</b>	<b>-\$40,323</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	18,120	170,891	0	18,120	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$18,120</b>	<b>\$170,891</b>	<b>\$0</b>	<b>\$18,120</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	12,317,785	12,573,856	0	10,730,487	-1,587,298
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$12,317,785</b>	<b>\$12,573,856</b>	<b>\$0</b>	<b>\$10,730,487</b>	<b>-\$1,587,298</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$772,417</b>	<b>\$13,698,818</b>	<b>\$14,475,667</b>	<b>\$889,854</b>	<b>\$11,928,912</b>	<b>-\$1,769,906</b>

**FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND**

**TRENDS & ISSUES**

Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and Rapid Re-Housing Program: Economic Recovery and Reinvestment Act of 2009, Shelter Plus Care (2010) and Shelter Plus Care 2 (2013). The FY21 Budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and the Shelter Plus Care 2 Grant as well as for the Emergency Solutions Grant. There are no Personal Services associated with these Grants.

The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

**There were no changes between the Recommended and Tentative Budgets.**

**REVENUES**

For FY21, this Fund is supported by the Fund Balance of the US Department of Housing and Urban Development for the Shelter Plus Care Grant, and the Shelter Plus Care 2 Grant as well as funding for the Emergency Solutions Grant.

**There were no changes between the Recommended and Tentative Budgets.**

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

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

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5488000 - Promotional-ads/media Buys	0	1,500	1,500	0	500	-1,000
5490000 - Oth Current Chgs & Obligations	176,151	375,493	406,287	187,559	350,963	-24,530
5511000 - Office Supplies	0	1,000	1,000	0	500	-500
5512000 - Office Equipment	0	1,000	1,000	0	500	-500
5520000 - Operating Supplies	0	484	484	0	484	0
5540000 - Books,pubs,subs & Memberships	0	2,250	2,250	0	2,250	0
5541000 - Registration Fees	0	500	500	0	500	0
5550000 - Training	0	2,000	2,000	0	2,000	0
<b>Operating Expenses:</b>	<b>\$176,151</b>	<b>\$384,227</b>	<b>\$415,021</b>	<b>\$187,559</b>	<b>\$357,697</b>	<b>-\$26,530</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$176,151</b>	<b>\$384,227</b>	<b>\$415,021</b>	<b>\$187,559</b>	<b>\$357,697</b>	<b>-\$26,530</b>

## FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

### TRENDS & ISSUES

The Neighborhood Stabilization Program (NSP), which first began in Fiscal Year 2010, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. This Fund is anticipated to close at the end of FY20.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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



**122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY**

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

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

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

**FUND 122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	12,220	10,000	10,000	2,280	0	-10,000
5340000 - Other Contractual Services	0	399,263	399,263	11,952	0	-399,263
5450000 - Insurance	135	135	135	135	0	-135
5490000 - Oth Current Chgs & Obligations	0	13,311	994	274,891	0	-13,311
5511000 - Office Supplies	0	500	500	0	0	-500
5520000 - Operating Supplies	0	500	500	0	0	-500
<b>Operating Expenses:</b>	<b>\$12,355</b>	<b>\$423,709</b>	<b>\$411,392</b>	<b>\$289,257</b>	<b>\$0</b>	<b>-\$423,709</b>
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	56	56	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56</b>	<b>\$56</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,355</b>	<b>\$423,709</b>	<b>\$411,448</b>	<b>\$289,313</b>	<b>\$0</b>	<b>-\$423,709</b>

## FUND 124 – ENVIRONMENTAL LAND ACQUISITION FUND

### TRENDS & ISSUES

Environmental Land Acquisition is part of the Environmental Lands Conservation Program managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source.

On July 11, 2016, the Board adopted Ordinance No. 2016-23 which amended the program, enabling the Board to deem acquisition of environmentally significant land complete. Fund 124 – Environmental Land Acquisition Fund is closed. All allowable costs were transferred to Fund 125 – Environmental Land Maintenance Fund.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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

<b>124 - ENVIRONMENTAL LAND ACQUISITION FUND</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**FUND 124 – ENVIRONMENTAL LAND ACQUISITION FUND**

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

## FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

### TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Parks and Public Lands Office of Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating decreased due to adjustments to Overhead allocations.**
- **Reserves – Operating decreased to offset reductions in revenues and adjustments primarily due to Open Enrollment.**

### REVENUES

Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding for preservation and protection of environmentally significant lands. On July 11, 2016, Ordinance No. 2016-23 was adopted and amended the program deeming the acquisition complete. As a result, the remaining activities are the payment of debt service and maintenance.

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance.

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

- **Ad Valorem was adjusted as a result of the overall environmental lands calculation for debt and maintenance. As a result of refunding the debt, the millage rate was reduced, which impacted the allocation of Ad Valorem amongst the SAVE Environmental Funds.**

**125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,863,380	\$ 2,060,744	\$ 2,059,630	\$ (1,114)	\$ 196,250
Miscellaneous Revenues	\$ 120,606	\$ 155,618	\$ 155,618	\$ 0	\$ 35,012
Less 5% Statutory Reduction	\$(99,199)	\$(110,818)	\$(110,762)	\$ 56	\$(11,563)
<b>Subtotal:</b>	<b>\$ 1,884,787</b>	<b>\$ 2,105,544</b>	<b>\$ 2,104,486</b>	<b>\$(1,058)</b>	<b>\$ 219,699</b>
Other Sources	\$ 20,730	\$ 0	\$ 0	\$ 0	\$(20,730)
Fund Balance	\$ 2,258,207	\$ 3,303,540	\$ 3,303,540	\$ 0	\$ 1,045,333
<b>REVENUES TOTAL:</b>	<b>\$ 4,163,724</b>	<b>\$ 5,409,084</b>	<b>\$ 5,408,026</b>	<b>\$(1,058)</b>	<b>\$ 1,244,302</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 328,207	\$ 336,002	\$ 342,100	\$ 6,098	\$ 13,893
Operating Expenses	\$ 669,748	\$ 714,538	\$ 713,416	\$(1,122)	\$ 43,668
Capital Outlay	\$ 244,259	\$ 300,000	\$ 300,000	\$ 0	\$ 55,741
Debt Service	\$ 0	\$ 3,888	\$ 3,888	\$ 0	\$ 3,888
<b>Subtotal:</b>	<b>\$ 1,242,214</b>	<b>\$ 1,354,428</b>	<b>\$ 1,359,404</b>	<b>\$ 4,976</b>	<b>\$ 117,190</b>
Transfers Out	\$ 152,250	\$ 165,681	\$ 165,681	\$ 0	\$ 13,431
Reserves - Operating	\$ 301,000	\$ 461,336	\$ 455,302	\$(6,034)	\$ 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
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,163,724</b>	<b>\$ 5,409,084</b>	<b>\$ 5,408,026</b>	<b>\$(1,058)</b>	<b>\$ 1,244,302</b>

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

**FUND 125-ENVIRONMENTAL LAND MAINTENANCE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	202,935	229,784	229,784	183,878	232,441	2,657
5120002 - Disaster Relief	106	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,021	-4,021	0	-4,069	-48
5140000 - Overtime	1,390	0	0	1,379	0	0
5150300 - Class C Meals	0	0	0	21	0	0
5160000 - Compensated Annual Leave	12,274	0	0	6,782	0	0
5160010 - Compensated Ann Leave Payoff	6,675	0	0	0	0	0
5160020 - Compensated Admin Leave	1,273	0	0	748	0	0
5170000 - Compensated Sick Leave	7,766	0	0	9,553	0	0
5170010 - Compensated Sick Leave Payoff	1,044	0	0	0	0	0
5210000 - Fica Taxes	17,246	17,580	17,580	14,628	17,784	204
5220000 - Retirement Contributions	19,474	19,463	19,463	17,657	23,244	3,781
5230000 - Health Insurance	48,238	58,566	58,566	50,562	65,659	7,093
5231000 - Life Insurance	244	215	215	203	235	20
5232000 - Dental Insurance	1,242	1,447	1,447	1,256	1,509	62
5233000 - Lt Disability Insurance	354	379	379	323	371	-8
5233100 - St Disability Insurance	641	505	505	584	671	166
5240000 - Workers' Compensation	5,183	4,289	4,289	3,734	4,255	-34
<b>Personal Services:</b>	<b>\$326,085</b>	<b>\$328,207</b>	<b>\$328,207</b>	<b>\$291,308</b>	<b>\$342,100</b>	<b>\$13,893</b>
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	25,246	37,267	37,267	35,887	41,215	3,948
5340000 - Other Contractual Services	30,648	27,552	27,552	22,433	45,784	18,232
5400000 - Travel And Per Diem	792	2,355	2,355	315	2,275	-80
5410000 - Communications	2,355	2,652	2,652	2,576	2,592	-60
5430000 - Utility Services	4,097	4,724	4,724	4,190	5,110	386
5440000 - Rentals And Leases	1,290	1,500	1,500	382	5,000	3,500
5450000 - Insurance	1,978	4,361	4,361	4,361	1,362	-2,999
5460000 - Repair & Maintenance Svcs	231,891	560,757	560,757	244,789	577,407	16,650
5461000 - Rep & Maint-Bldgs & Grounds	0	0	0	370	0	0
5462000 - Rep & Maint-automotive	2,861	1,400	1,400	4,932	1,400	0
5470000 - Printing And Binding	0	1,500	1,500	0	1,500	0
5490000 - Oth Current Chgs & Obligations	1,155	2,940	2,940	787	3,010	70
5490501 - OH-Workers' Compensation	1,720	1,180	1,180	1,180	1,104	-76
5490502 - OH-Property & Liability Insurance	409	779	779	779	214	-565
5490503 - OH-Dental Insurance	258	306	306	306	377	71
5490504 - OH-Health Insurance	1,214	1,147	1,147	1,147	1,143	-4
5490505 - OH-Life/AD&D, STD, LTD	264	239	239	239	221	-18
5490509 - OH-Fleet Oversight	97	80	80	80	0	-80
5490511 - OH-Fleet Fuel	180	450	450	450	0	-450
5520000 - Operating Supplies	2,117	6,000	6,000	2,209	5,500	-500
5520010 - Computer Software	699	700	700	0	700	0
5521000 - Gas & Oil	1,269	3,574	3,574	867	3,892	318
5522000 - Chemicals	2,483	3,000	3,000	3,011	5,000	2,000
5525000 - Tools	1,097	2,600	2,600	2,223	5,250	2,650
5540000 - Books,pubs,subs & Memberships	175	180	180	1,012	185	5
5550000 - Training	940	2,505	2,505	555	3,175	670
<b>Operating Expenses:</b>	<b>\$315,236</b>	<b>\$669,748</b>	<b>\$669,748</b>	<b>\$335,079</b>	<b>\$713,416</b>	<b>\$43,668</b>



**FUND 125-ENVIRONMENTAL LAND MAINTENANCE**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	19,594	91,500	91,500	82,948	0	-91,500
5650000 - Construction In Progress	468,875	152,759	110,169	69,355	300,000	147,241
<b>Capital Outlay:</b>	<b>\$488,470</b>	<b>\$244,259</b>	<b>\$201,669</b>	<b>\$152,303</b>	<b>\$300,000</b>	<b>\$55,741</b>
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	3,579	3,579
5720000 - Interest	0	0	0	0	309	309
<b>Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,888</b>	<b>\$3,888</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	100,735	63,274	63,274	63,274	75,875	12,601
5910502 - Tran Out - Prop & Casualty	0	0	244,683	244,683	0	0
5910511 - Tran Out Fleet Fuel F511	420	0	0	0	0	0
5910704 - Transfers out-Property Appr	90,878	88,976	88,976	89,002	89,806	830
<b>Transfers Out:</b>	<b>\$192,033</b>	<b>\$152,250</b>	<b>\$396,933</b>	<b>\$396,959</b>	<b>\$165,681</b>	<b>\$13,431</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	184,956	184,956	0	203,533	18,577
5990020 - Reserve For Contingency	0	116,044	116,044	0	251,769	135,725
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$301,000</b>	<b>\$301,000</b>	<b>\$0</b>	<b>\$455,302</b>	<b>\$154,302</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,944	1,944
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,944</b>	<b>\$1,944</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	2,468,260	2,992,249	0	3,425,695	957,435
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$2,468,260</b>	<b>\$2,992,249</b>	<b>\$0</b>	<b>\$3,425,695</b>	<b>\$957,435</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,321,824</b>	<b>\$4,163,724</b>	<b>\$4,889,806</b>	<b>\$1,175,648</b>	<b>\$5,408,026</b>	<b>\$1,244,302</b>

**FUND 128 – SUBDIVISION POND MAINTENANCE**

**MUNICIPAL SERVICE BENEFIT UNIT (MSBU)**

<b>TRENDS &amp; ISSUES</b>
<p>The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.</p> <p>This Fund includes 63 individual MSBUs which provides funding for costs associated with repair and maintenance of stormwater management systems within the specific subdivision that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.</p> <p><b>Changes between the Recommended and Tentative Budgets are as follows:</b></p> <ul style="list-style-type: none"><li>• <b>In accordance with Resolution #20-146R, slight adjustments were made to Operating and Transfers Out. No changes to the rates are recommended.</b></li></ul>

<b>REVENUES</b>
<p>An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.</p> <p><b>There were no changes between the Recommended and Tentative Budgets.</b></p>

**128-SUBDIVISION POND MSBU SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 716,044</b>	<b>\$ 865,490</b>	<b>\$ 865,490</b>	<b>\$ 0</b>	<b>\$ 149,446</b>
<u>Fund Balance</u>	<u>\$ 393,050</u>	<u>\$ 489,303</u>	<u>\$ 489,303</u>	<u>\$ 0</u>	<u>\$ 96,253</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,109,094</u></b>	<b><u>\$ 1,354,793</u></b>	<b><u>\$ 1,354,793</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 245,699</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 920,100</u>	<u>\$ 992,069</u>	<u>\$ 986,380</u>	<u>\$(5,689)</u>	<u>\$ 66,280</u>
<b>Subtotal:</b>	<b>\$ 920,100</b>	<b>\$ 992,069</b>	<b>\$ 986,380</b>	<b>\$(5,689)</b>	<b>\$ 66,280</b>
<u>Transfers Out</u>	<u>\$ 188,994</u>	<u>\$ 362,724</u>	<u>\$ 368,413</u>	<u>\$ 5,689</u>	<u>\$ 179,419</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,109,094</u></b>	<b><u>\$ 1,354,793</u></b>	<b><u>\$ 1,354,793</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 245,699</u></b>

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

**FUND 128-SUBDIVISION POND MSBU**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	13,239	15,074	15,074	14,562	18,220	3,146
5450000 - Insurance	2,604	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	403,094	905,026	1,118,829	368,787	968,160	63,134
<b>Operating Expenses:</b>	<b>\$418,937</b>	<b>\$920,100</b>	<b>\$1,133,903</b>	<b>\$383,350</b>	<b>\$986,380</b>	<b>\$66,280</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	58,658	168,614	168,614	168,614	353,271	184,657
5910102 - Tran Out-transportation Trust	20,388	20,380	20,380	0	15,142	-5,238
<b>Transfers Out:</b>	<b>\$79,046</b>	<b>\$188,994</b>	<b>\$188,994</b>	<b>\$168,614</b>	<b>\$368,413</b>	<b>\$179,419</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$497,983</b>	<b>\$1,109,094</b>	<b>\$1,322,897</b>	<b>\$551,964</b>	<b>\$1,354,793</b>	<b>\$245,699</b>

**FUND 129 – SUBDIVISION STREETLIGHT  
MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

**TRENDS & ISSUES**

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 31 MSBUs which provides funding for costs associated with repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

**There were no changes as the adjustments due to Resolution #20-145R were incorporated into the Recommended Budget.**

**REVENUES**

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

**There were no changes between the Recommended and Tentative Budgets.**

**129-STREET LIGHTING MSBU SUMMARY**

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

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

**FUND 129-STREET LIGHTING MSBU SUMMARY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	5,916	6,397	6,397	6,174	5,219	-1,178
5430000 - Utility Services	253,748	405,899	493,988	220,872	401,938	-3,961
<b>Operating Expenses:</b>	<b>\$259,664</b>	<b>\$412,296</b>	<b>\$500,385</b>	<b>\$227,046</b>	<b>\$407,157</b>	<b>-\$5,139</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	15,894	29,238	29,238	29,238	57,959	28,721
<b>Transfers Out:</b>	<b>\$15,894</b>	<b>\$29,238</b>	<b>\$29,238</b>	<b>\$29,238</b>	<b>\$57,959</b>	<b>\$28,721</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$275,558</b>	<b>\$441,534</b>	<b>\$529,623</b>	<b>\$256,284</b>	<b>\$465,116</b>	<b>\$23,582</b>

## FUND 130 – COURT RELATED TECHNOLOGY FUND

### TRENDS & ISSUES

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the Offices of the Clerks of the Circuit performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

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

- **Personal Services decreased due to employee plan selections during Open Enrollment.**
- **Operating increased, which is offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code. Operating also increased due to adjustments to Overhead allocations.**
- **Capital Outlay decreased due to the reasons noted above; these reductions were offset by an increase in Computer Hardware associated with a re-budget request for the installation of new servers as part of the System upgrade for the Court Record.**

### REVENUES

The revenues deposited in this Fund are \$2.00 of a \$4.00 recording fee which is collected by the Clerk of the Circuit Court; however, these funds do not cover all of the expenses included in this Fund. In order to balance, there is a Transfer In from the General Fund. Other sources of revenue include Interest and Fund Balance.

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

- **Transfers In from the General Fund were reduced due to the adjustment to revenue.**
- **Fund Balance estimates were revised which resulted in an increase.**



**130-COURT RELATED TECHNOLOGY FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<b>Subtotal:</b>	<b>\$ 960,970</b>	<b>\$ 884,584</b>	<b>\$ 884,584</b>	<b>\$ 0</b>	<b>\$(76,386)</b>
Transfers In	\$ 219,334	\$ 113,943	\$ 104,937	\$(9,006)	\$(114,397)
Fund Balance	\$ 234,290	\$ 423,427	\$ 433,427	\$ 10,000	\$ 199,137
<b>REVENUES TOTAL:</b>	<b>\$ 1,414,594</b>	<b>\$ 1,421,954</b>	<b>\$ 1,422,948</b>	<b>\$ 994</b>	<b>\$ 8,354</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 520,141	\$ 527,495	\$ 518,422	\$(9,073)	\$(1,719)
Operating Expenses	\$ 591,375	\$ 611,475	\$ 653,442	\$ 41,967	\$ 62,067
Capital Outlay	\$ 218,100	\$ 202,900	\$ 171,000	\$(31,900)	\$(47,100)
<b>Subtotal:</b>	<b>\$ 1,329,616</b>	<b>\$ 1,341,870</b>	<b>\$ 1,342,864</b>	<b>\$ 994</b>	<b>\$ 13,248</b>
Transfers Out	\$ 62,436	\$ 80,084	\$ 80,084	\$ 0	\$ 17,648
Reserves - Operating	\$ 22,542	\$ 0	\$ 0	\$ 0	\$(22,542)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,414,594</b>	<b>\$ 1,421,954</b>	<b>\$ 1,422,948</b>	<b>\$ 994</b>	<b>\$ 8,354</b>

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

**FUND 130 - COURT RELATED TECHNOLOGY**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	317,871	372,627	372,627	289,973	372,632	5
5130001 - Vacancy Factor	0	-6,543	-6,543	0	-6,543	0
5140000 - Overtime	0	1,300	1,300	41	1,300	0
5160000 - Compensated Annual Leave	22,707	0	0	14,584	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	13,190	0	0
5160020 - Compensated Admin Leave	3,232	0	0	1,781	0	0
5170000 - Compensated Sick Leave	10,886	0	0	11,173	0	0
5210000 - Fica Taxes	25,953	28,605	28,605	23,937	28,606	1
5220000 - Retirement Contributions	29,504	31,671	31,671	28,928	37,394	5,723
5230000 - Health Insurance	70,052	88,441	88,441	77,255	81,026	-7,415
5231000 - Life Insurance	379	352	352	319	380	28
5232000 - Dental Insurance	1,274	1,575	1,575	1,359	1,312	-263
5233000 - Lt Disability Insurance	551	617	617	511	598	-19
5233100 - St Disability Insurance	997	823	823	925	1,082	259
5240000 - Workers' Compensation	808	673	673	594	635	-38
<b>Personal Services:</b>	<b>\$484,216</b>	<b>\$520,141</b>	<b>\$520,141</b>	<b>\$464,570</b>	<b>\$518,422</b>	<b>-\$1,719</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	125,000	125,000	125,000	125,000	125,000	0
5340000 - Other Contractual Services	91,619	120,100	116,322	76,507	110,000	-10,100
5400000 - Travel And Per Diem	1,237	1,500	1,500	0	3,750	2,250
5410000 - Communications	65	0	0	0	0	0
5440000 - Rentals And Leases	0	0	1,854	0	0	0
5450000 - Insurance	843	583	583	583	1,302	719
5460000 - Repair & Maintenance Svcs	20,722	52,960	52,960	70,167	53,910	950
5490000 - Oth Current Chgs & Obligations	0	0	0	0	2,765	2,765
5490501 - OH-Workers' Compensation	1,870	1,285	1,285	1,285	1,200	-85
5490502 - OH-Property & Liability Insurance	163	104	104	104	205	101
5490503 - OH-Dental Insurance	280	335	335	335	410	75
5490504 - OH-Health Insurance	1,320	1,245	1,245	1,245	1,245	0
5490505 - OH-Life/AD&D, STD, LTD	342	312	312	312	288	-24
5511000 - Office Supplies	2,214	3,925	3,925	1,611	6,775	2,850
5512000 - Office Equipment	35,915	10,935	10,935	4,130	44,665	33,730
5520000 - Operating Supplies	35,336	60,060	61,984	35,592	68,446	8,386
5520010 - Computer Software	22,604	180,781	180,781	18,724	180,781	0
5520020 - Computer Hardware, Non-Capital	41,918	18,050	46,304	12,254	33,200	15,150
5520021 - Computer Hardware, Operating	1,625	10,000	10,000	975	10,000	0
5540000 - Books,pubs,subs & Memberships	0	0	0	354	4,400	4,400
5541000 - Registration Fees	800	0	0	0	900	900
5550000 - Training	0	4,200	4,200	1,799	4,200	0
<b>Operating Expenses:</b>	<b>\$383,873</b>	<b>\$591,375</b>	<b>\$619,629</b>	<b>\$350,977</b>	<b>\$653,442</b>	<b>\$62,067</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	2,313	82,200	109,400	52,431	96,000	13,800
5640020 - Computer Hardware, Capital	37,271	88,400	112,146	58,987	75,000	-13,400
5646000 - Other Equipment	0	0	0	2,331	0	0
5680010 - Computer Software, Capital	0	47,500	47,500	0	0	-47,500
<b>Capital Outlay:</b>	<b>\$39,584</b>	<b>\$218,100</b>	<b>\$269,046</b>	<b>\$113,750</b>	<b>\$171,000</b>	<b>-\$47,100</b>
<b>Transfers Out:</b>						

**FUND 130 - COURT RELATED TECHNOLOGY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	72,322	62,436	62,436	62,436	80,084	17,648
5910502 - Tran Out - Prop & Casualty	0	0	287	287	0	0
<b>Transfers Out:</b>	<b>\$72,322</b>	<b>\$62,436</b>	<b>\$62,723</b>	<b>\$62,723</b>	<b>\$80,084</b>	<b>\$17,648</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	22,542	22,542	0	0	-22,542
5990020 - Reserve For Contingency	0	0	105,152	0	0	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$22,542</b>	<b>\$127,694</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$22,542</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$979,995</b>	<b>\$1,414,594</b>	<b>\$1,599,233</b>	<b>\$992,020</b>	<b>\$1,422,948</b>	<b>\$8,354</b>

## FUND 134 – COUNTYWIDE FIRE FUND

### TRENDS & ISSUES

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), Medical Director (2146), and Fire Marshal (2133) and other departments that support the fire function, Information Technology (1245), (1246), (1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating increased, which was offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code. Other adjustments to Operating included minor adjustments to Overhead allocations, along with contractual increases for bunker gear repair & cleaning, paramedic training, fire alarm systems installs, and HVAC assessment, design & replacement.**
- **Transfers Out were adjusted for this Fund's proportionate share of two capital projects for Dispenser and Monitoring Upgrades of fuel sites as well as an increase for a cost-shared position with Fleet.**
- **Reserves - Operating were adjusted in accordance with the Budget Policy.**

### REVENUES

The primary funding sources anticipate increases for FY21. Ad Valorem increased due to the property valuation increase (10.61%) although no change to the millage rate of 1.0682 has been proposed. There is a proposed increase to the Special Assessment program in accordance with the County's revised Five Year Fire Rescue Special Assessment Program. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

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

- **Revenues were reevaluated which resulted in an increase in Miscellaneous Revenues and Permits, Fees & Special Assessments which were partially offset by a decrease to Intergovernmental Revenue for the Firefighter's Supplemental Compensation Program anticipating that the State will be suspending this program due to revenue shortfalls.**

**134-COUNTYWIDE FIRE FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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	\$ 41,228,207	\$ 41,428,207	\$ 200,000	\$ 1,182,717
Intergovernmental Revenue	\$ 99,900	\$ 97,700	\$ 0	\$(97,700)	\$(99,900)
Charges For Services	\$ 10,648,909	\$ 10,978,561	\$ 10,978,561	\$ 0	\$ 329,652
Miscellaneous Revenues	\$ 1,613,196	\$ 1,650,807	\$ 1,898,141	\$ 247,334	\$ 284,945
Less 5% Statutory Reduction	\$(3,788,083)	\$(3,978,298)	\$(3,995,779)	\$(17,481)	\$(207,696)
<b>Subtotal:</b>	<b>\$ 71,973,558</b>	<b>\$ 75,587,639</b>	<b>\$ 75,919,792</b>	<b>\$ 332,153</b>	<b>\$ 3,946,234</b>
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
<b>REVENUES TOTAL:</b>	<b>\$ 97,734,511</b>	<b>\$ 107,205,050</b>	<b>\$ 107,537,203</b>	<b>\$ 332,153</b>	<b>\$ 9,802,692</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 45,923,594	\$ 45,505,809	\$ 45,824,588	\$ 318,779	\$(99,006)
Operating Expenses	\$ 14,847,914	\$ 15,429,434	\$ 15,983,115	\$ 553,681	\$ 1,135,201
Capital Outlay	\$ 568,778	\$ 447,499	\$ 177,585	\$(269,914)	\$(391,193)
Debt Service	\$ 2,549,069	\$ 2,552,448	\$ 2,552,448	\$ 0	\$ 3,379
<b>Subtotal:</b>	<b>\$ 63,889,355</b>	<b>\$ 63,935,190</b>	<b>\$ 64,537,736</b>	<b>\$ 602,546</b>	<b>\$ 648,381</b>
Transfers Out	\$ 11,794,437	\$ 18,756,391	\$ 18,730,689	\$(25,702)	\$ 6,936,252
Reserves - Operating	\$ 17,197,249	\$ 19,648,468	\$ 19,403,777	\$(244,691)	\$ 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)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 97,734,511</b>	<b>\$ 107,205,050</b>	<b>\$ 107,537,203</b>	<b>\$ 332,153</b>	<b>\$ 9,802,692</b>

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

**FUND 134 - COUNTYWIDE FIRE**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	19,324,259	23,204,033	23,090,379	16,643,813	22,744,670	-459,363
5120002 - Disaster Relief	17,254	0	0	114,877	0	0
5120030 - Holiday Pay	461,133	535,000	535,000	430,491	540,000	5,000
5124000 - Exec Deferred Compensation	10,567	0	0	18,642	12,000	12,000
5130001 - Vacancy Factor	0	-519,928	-517,939	0	-517,485	2,443
5130002 - Other Salaries & Wages-Standby	287,442	225,000	225,000	358,864	345,000	120,000
5130003 - Other Salaries & Wages-Deploym	24,445	0	0	0	0	0
5130004 - Other Salaries & Wages-BC Work	256,166	359,312	359,312	268,810	400,000	40,688
5140000 - Overtime	2,090,733	2,357,704	2,357,704	2,843,546	2,499,254	141,550
5140001 - Overtime-Deployment	85,695	0	0	0	0	0
5140003 - Overtime- Disaster Relief	935	0	0	0	0	0
5150000 - Incentive Pay	2,596,279	2,633,679	2,633,679	2,374,961	2,661,415	27,736
5150010 - Uniform Allowance	95,585	99,000	99,000	94,850	104,100	5,100
5150030 - Educ Incentive Firefighters	99,730	115,200	115,200	80,960	75,600	-39,600
5150031 - Tuition Reimbursement - CBA	9,687	50,000	50,000	8,972	50,000	0
5150032 - Tuition Reimbursement - Non-CBA	0	5,000	5,000	0	10,000	5,000
5150100 - Wellness Incentive	128,407	127,920	127,920	122,420	130,650	2,730
5160000 - Compensated Annual Leave	1,513,125	0	0	1,329,070	0	0
5160010 - Compensated Ann Leave Payoff	81,091	0	0	25,700	0	0
5160020 - Compensated Admin Leave	23,738	0	0	10,461	0	0
5170000 - Compensated Sick Leave	1,043,194	0	0	924,614	0	0
5170010 - Compensated Sick Leave Payoff	128,915	0	0	54,339	0	0
5180001 - PY Salary Repayment	-3,887	0	0	0	0	0
5210000 - Fica Taxes	2,078,534	2,199,573	2,190,878	1,884,604	2,179,220	-20,353
5220000 - Retirement Contributions	6,793,569	7,107,226	7,097,599	6,034,495	6,848,680	-258,546
5230000 - Health Insurance	4,531,276	5,721,850	5,721,850	4,669,985	6,010,445	288,595
5231000 - Life Insurance	23,290	27,936	27,829	18,765	29,967	2,031
5232000 - Dental Insurance	98,196	126,004	126,004	105,189	138,619	12,615
5233000 - Lt Disability Insurance	33,870	49,028	48,840	29,888	38,978	-10,050
5233100 - St Disability Insurance	61,241	54,218	53,968	54,024	69,477	15,259
5240000 - Workers' Compensation	1,464,900	1,445,839	1,445,839	1,182,309	1,453,998	8,159
<b>Personal Services:</b>	<b>\$43,359,368</b>	<b>\$45,923,594</b>	<b>\$45,793,062</b>	<b>\$39,684,650</b>	<b>\$45,824,588</b>	<b>-\$99,006</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	14,410	42,600	63,810	25,080	32,500	-10,100
5310006 - Legal Fees	141,531	60,000	77,015	36,910	50,000	-10,000
5312000 - Tax Collector Fees	1,133,157	1,215,825	1,215,825	1,243,556	1,264,946	49,121
5314000 - Medical Svcs	264,958	314,476	314,476	254,804	306,006	-8,470
5340000 - Other Contractual Services	1,133,927	1,205,985	1,257,214	843,540	1,234,936	28,951
5400000 - Travel And Per Diem	27,212	53,896	49,886	11,523	40,348	-13,548
5410000 - Communications	245,079	268,252	268,252	198,418	282,651	14,399
5420000 - Freight & Postage Services	4,559	2,550	2,550	2,716	5,930	3,380
5430000 - Utility Services	336,516	327,100	327,100	268,614	350,200	23,100
5440000 - Rentals And Leases	161,332	239,687	239,687	187,075	251,127	11,440
5450000 - Insurance	131,020	156,027	156,027	156,027	246,937	90,910
5450502 - Insurance Claims - Prop & Casualty	31,254	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	789,024	1,206,116	1,250,916	769,676	1,575,577	369,461
5460008 - R&M Parking re-paving	37,204	0	110,306	110,306	0	0
5462000 - Rep & Maint-automotive	1,531,673	1,523,000	1,567,722	1,371,941	1,523,000	0

**FUND 134 - COUNTYWIDE FIRE**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5470000 - Printing And Binding	1,735	3,700	3,700	895	3,800	100
5480000 - Promotional Activities	3,253	16,000	16,000	3,437	16,000	0
5490000 - Oth Current Chgs & Obligations	4,158	204,100	212,371	203,955	225,502	21,402
5490011 - Cash over/shorts	1	0	0	0	0	0
5490400 - Bad Debt	5,136,686	5,327,269	5,327,269	3,822,438	5,722,791	395,522
5490500 - Reimbursement Of Py Revenue	734	0	0	241	0	0
5490501 - OH-Workers' Compensation	135,744	98,368	98,368	98,368	91,915	-6,453
5490502 - OH-Property & Liability Insurance	25,288	27,851	27,851	27,851	38,811	10,960
5490503 - OH-Dental Insurance	20,324	25,643	25,643	25,643	31,405	5,762
5490504 - OH-Health Insurance	95,820	95,309	95,309	95,309	95,364	55
5490505 - OH-Life/AD&D, STD, LTD	21,911	21,099	21,099	21,099	19,440	-1,659
5490509 - OH-Fleet Oversight	13,483	13,120	13,120	13,120	17,010	3,890
5490511 - OH-Fleet Fuel	25,020	73,800	73,800	73,800	24,624	-49,176
5511000 - Office Supplies	29,232	32,500	32,500	23,384	32,000	-500
5512000 - Office Equipment	3,359	4,500	4,500	3,381	4,000	-500
5520000 - Operating Supplies	856,823	1,204,320	1,205,470	632,997	1,263,149	58,829
5520010 - Computer Software	42,653	111,595	133,555	47,332	45,000	-66,595
5520011 - Computer Software, SAAS	5,400	0	0	0	1,500	1,500
5520020 - Computer Hardware, Non-Capital	38,602	90,500	106,620	83,926	128,233	37,733
5521000 - Gas & Oil	241,670	257,951	257,951	191,030	292,115	34,164
5521005 - Gas & Oil-Direct	181,787	203,278	203,278	138,767	178,482	-24,796
5524500 - Cleaning Supplies	10	0	0	14	0	0
5525000 - Tools	1,947	1,800	1,800	1,698	1,800	0
5526000 - Clothing	212,437	233,756	233,756	187,665	283,350	49,594
5540000 - Books,pubs,subs & Memberships	10,283	15,151	13,951	4,293	15,351	200
5541000 - Registration Fees	10,093	21,240	19,790	3,773	17,840	-3,400
5550000 - Training	188,552	149,550	146,355	51,739	269,475	119,925
<b>Operating Expenses:</b>	<b>\$13,289,858</b>	<b>\$14,847,914</b>	<b>\$15,174,842</b>	<b>\$11,236,341</b>	<b>\$15,983,115</b>	<b>\$1,135,201</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	367,354	339,978	339,908	238,164	157,785	-182,193
5640020 - Computer Hardware, Capital	168,644	228,800	176,800	69,713	19,800	-209,000
5640100 - Vehicles	102,946	0	0	0	0	0
5680010 - Computer Software, Capital	0	0	123,879	73,548	0	0
<b>Capital Outlay:</b>	<b>\$638,945</b>	<b>\$568,778</b>	<b>\$640,587</b>	<b>\$381,425</b>	<b>\$177,585</b>	<b>-\$391,193</b>
<b>Debt Service:</b>						
5710000 - Principal	1,812,308	1,982,983	1,982,983	1,904,158	2,032,244	49,261
5720000 - Interest	547,277	566,086	566,086	534,175	520,204	-45,882
<b>Debt Service:</b>	<b>\$2,359,584</b>	<b>\$2,549,069</b>	<b>\$2,549,069</b>	<b>\$2,438,333</b>	<b>\$2,552,448</b>	<b>\$3,379</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	5,907,575	5,886,096	5,886,096	5,886,096	2,909,155	-2,976,941
5910158 - Tran Out-intergov Radio Commun	250,005	228,748	228,748	228,748	202,553	-26,195
5910240 - Tran Out-TDT Revenue Refunding a	0	0	344,500	344,500	0	0
5910242 - Transfers Out Fund 242	0	301,011	301,011	301,011	300,363	-648
5910248 - Tran Out - 248	0	794,676	794,676	794,676	529,784	-264,892
5910306 - Tran Out-local Opt Infra Sales	2,296,065	0	0	0	0	0
5910331 - Tran Out - Fire Capital Fund	9,834,726	2,070,147	1,725,647	1,725,647	12,224,184	10,154,037
5910502 - Tran Out - Prop & Casualty	0	0	653,523	653,523	0	0

**FUND 134 - COUNTYWIDE FIRE**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910510 - Tran Out Fleet	120,000	49,783	49,783	49,783	42,918	-6,865
5910511 - Tran Out Fleet Fuel F511	58,380	101,760	101,760	101,760	77,380	-24,380
5910704 - Transfers out-Property Appr	371,374	390,434	390,434	390,546	391,366	932
5910705 - Transfers out-Sheriff	1,860,885	1,971,782	1,971,782	1,971,782	2,052,986	81,204
<b>Transfers Out:</b>	<b>\$20,699,010</b>	<b>\$11,794,437</b>	<b>\$12,447,960</b>	<b>\$12,448,072</b>	<b>\$18,730,689</b>	<b>\$6,936,252</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	11,995,452	11,995,452	0	13,281,939	1,286,487
5990020 - Reserve For Contingency	0	5,201,797	5,444,137	0	6,121,838	920,041
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$17,197,249</b>	<b>\$17,439,589</b>	<b>\$0</b>	<b>\$19,403,777</b>	<b>\$2,206,528</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,942,956	1,942,956	0	1,954,492	11,536
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,942,956</b>	<b>\$1,942,956</b>	<b>\$0</b>	<b>\$1,954,492</b>	<b>\$11,536</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	2,910,509	2,910,509
5990041 - Res For Capital - Designated	0	2,910,514	2,910,514	0	0	-2,910,514
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,910,514</b>	<b>\$2,910,514</b>	<b>\$0</b>	<b>\$2,910,509</b>	<b>-\$5</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$80,346,765</b>	<b>\$97,734,511</b>	<b>\$98,898,579</b>	<b>\$66,188,821</b>	<b>\$107,537,203</b>	<b>\$9,802,692</b>



## FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

### TRENDS & ISSUES

This Special Revenue Fund was created to support costs associated with the mediation program. This fund was closed in FY19 as there were no longer sufficient revenues to support the program.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue for FY21.

**There were no changes between the Recommended and Tentative Budgets.**

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

**136 - HOMESTEAD FORECLOSURE MEDIATION FUND**

	FY20 Adopted Budget:	FY21 Recommended Budget:	FY21 Tentative Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Mediation Fees	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND**

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

## FUND 137 – HOME FUND

### TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2018, but it was automatically renewed as outlined in the original agreement for an additional three fiscal years (ending on September 30, 2021).

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**137-HOME FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 1,037,320	\$ 1,414,544	\$ 1,414,544	\$ 0	\$ 377,224
<b>Subtotal:</b>	<b>\$ 1,037,320</b>	<b>\$ 1,414,544</b>	<b>\$ 1,414,544</b>	<b>\$ 0</b>	<b>\$ 377,224</b>
<u>Fund Balance</u>	\$ 244,187	\$ 236,877	\$ 236,877	\$ 0	\$(7,310)
<b>REVENUES TOTAL:</b>	<b>\$ 1,281,507</b>	<b>\$ 1,651,421</b>	<b>\$ 1,651,421</b>	<b>\$ 0</b>	<b>\$ 369,914</b>
<b>EXPENDITURES:</b>					
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
<b>Subtotal:</b>	<b>\$ 1,281,507</b>	<b>\$ 1,651,421</b>	<b>\$ 1,651,421</b>	<b>\$ 0</b>	<b>\$ 369,914</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,281,507</b>	<b>\$ 1,651,421</b>	<b>\$ 1,651,421</b>	<b>\$ 0</b>	<b>\$ 369,914</b>

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

**FUND 137 - HOME FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	40,373	60,866	60,866	50,075	60,860	-6
5130001 - Vacancy Factor	0	-1,083	-1,083	0	-1,109	-26
5140000 - Overtime	17	1,000	1,000	750	2,500	1,500
5150300 - Class C Meals	0	0	0	13	0	0
5160000 - Compensated Annual Leave	1,591	0	0	1,815	0	0
5160020 - Compensated Admin Leave	459	0	0	282	0	0
5170000 - Compensated Sick Leave	1,210	0	0	1,423	0	0
5210000 - Fica Taxes	2,937	4,734	4,734	3,607	4,848	114
5220000 - Retirement Contributions	3,639	5,240	5,240	4,752	6,336	1,096
5230000 - Health Insurance	15,827	26,540	26,540	23,477	26,854	314
5231000 - Life Insurance	47	58	58	54	64	6
5232000 - Dental Insurance	301	473	473	419	492	19
5233000 - Lt Disability Insurance	68	103	103	86	101	-2
5233100 - St Disability Insurance	123	136	136	156	183	47
5240000 - Workers' Compensation	99	111	111	97	108	-3
5250000 - Unemployment Compensation	106	0	0	0	0	0
<b>Personal Services:</b>	<b>\$66,799</b>	<b>\$98,178</b>	<b>\$98,178</b>	<b>\$87,007</b>	<b>\$101,237</b>	<b>\$3,059</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	3,250	5,000	5,000	2,625	5,000	0
5400000 - Travel And Per Diem	356	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5450000 - Insurance	0	382	382	0	0	-382
5488000 - Promotional-ads/media Buys	1,167	3,074	3,074	0	3,074	0
5490000 - Oth Current Chgs & Obligations	1,062,479	795,039	1,824,533	1,646,046	846,279	51,240
5511000 - Office Supplies	0	1,000	1,000	0	1,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	0	300	300	0	300	0
5541000 - Registration Fees	1,100	1,000	1,000	0	1,000	0
5550000 - Training	0	1,500	1,500	0	1,500	0
<b>Operating Expenses:</b>	<b>\$1,068,352</b>	<b>\$810,095</b>	<b>\$1,839,589</b>	<b>\$1,648,671</b>	<b>\$860,953</b>	<b>\$50,858</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	33,003	239,138	239,138	0	541,274	302,136
5811000-Aids To Gov't Agencies	10,000	134,096	134,096	56,700	147,957	13,861
<b>Grants and Aids:</b>	<b>\$43,003</b>	<b>\$373,234</b>	<b>\$373,234</b>	<b>\$56,700</b>	<b>\$689,231</b>	<b>\$315,997</b>
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	160	160	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160</b>	<b>\$160</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,178,154</b>	<b>\$1,281,507</b>	<b>\$2,311,161</b>	<b>\$1,792,538</b>	<b>\$1,651,421</b>	<b>\$369,914</b>

## FUND 139 – CRIMINAL JUSTICE TRAINING FUND

### TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC.

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

- **Transfers Out increased due to the revised Fund Balance.**

### REVENUES

Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. Additional revenue includes Interest and Fund Balance.

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

- **Fund Balance estimates were revised which resulted in an increase.**

**139-CRIMINAL JUSTICE TRAINING SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
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>
<b>Subtotal:</b>	<b>\$ 54,733</b>	<b>\$ 62,792</b>	<b>\$ 62,792</b>	<b>\$ 0</b>	<b>\$ 8,059</b>
<u>Fund Balance</u>	<u>\$ 7,194</u>	<u>\$ 2,892</u>	<u>\$ 7,002</u>	<u>\$ 4,110</u>	<u>\$(192)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 61,927</u></b>	<b><u>\$ 65,684</u></b>	<b><u>\$ 69,794</u></b>	<b><u>\$ 4,110</u></b>	<b><u>\$ 7,867</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 61,927</u>	<u>\$ 65,684</u>	<u>\$ 69,794</u>	<u>\$ 4,110</u>	<u>\$ 7,867</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 61,927</u></b>	<b><u>\$ 65,684</u></b>	<b><u>\$ 69,794</u></b>	<b><u>\$ 4,110</u></b>	<b><u>\$ 7,867</u></b>

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



**FUND 139 - CRIMINAL JUSTICE TRAINING**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	63,045	61,927	65,286	50,614	69,794	7,867
<b>Transfers Out:</b>	<b>\$63,045</b>	<b>\$61,927</b>	<b>\$65,286</b>	<b>\$50,614</b>	<b>\$69,794</b>	<b>\$7,867</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$63,045</b>	<b>\$61,927</b>	<b>\$65,286</b>	<b>\$50,614</b>	<b>\$69,794</b>	<b>\$7,867</b>

## FUND 141 – BOATING IMPROVEMENT FUND

### TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-related purposes (Section 328.66 and 328.72, Florida Statutes).

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**141-BOATING IMPROVEMENT FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 105,053	\$ 90,666	\$ 90,666	\$ 0	\$(14,387)
Miscellaneous Revenues	\$ 18,466	\$ 18,092	\$ 18,092	\$ 0	\$(374)
Less 5% Statutory Reduction	\$(6,176)	\$(5,438)	\$(5,438)	\$ 0	\$ 738
<b>Subtotal:</b>	<b>\$ 117,343</b>	<b>\$ 103,320</b>	<b>\$ 103,320</b>	<b>\$ 0</b>	<b>\$(14,023)</b>
Fund Balance	\$ 662,402	\$ 167,960	\$ 167,960	\$ 0	\$(494,442)
<b>REVENUES TOTAL:</b>	<b>\$ 779,745</b>	<b>\$ 271,280</b>	<b>\$ 271,280</b>	<b>\$ 0</b>	<b>\$(508,465)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 602,449	\$ 0	\$ 0	\$ 0	\$(602,449)
<b>Subtotal:</b>	<b>\$ 602,449</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(602,449)</b>
Transfers Out	\$ 5,904	\$ 8,158	\$ 8,158	\$ 0	\$ 2,254
Reserves - Operating	\$ 0	\$ 54,256	\$ 54,256	\$ 0	\$ 54,256
Reserves - Capital	\$ 171,392	\$ 208,866	\$ 208,866	\$ 0	\$ 37,474
<b>EXPENDITURES TOTAL:</b>	<b>\$ 779,745</b>	<b>\$ 271,280</b>	<b>\$ 271,280</b>	<b>\$ 0</b>	<b>\$(508,465)</b>

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

**FUND 141 - BOATING IMPROVEMENT FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	108,983	602,449	531,870	38,103	0	-602,449
<b>Capital Outlay:</b>	<b>\$108,983</b>	<b>\$602,449</b>	<b>\$531,870</b>	<b>\$38,103</b>	<b>\$0</b>	<b>-\$602,449</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	7,353	5,904	5,904	5,904	8,158	2,254
<b>Transfers Out:</b>	<b>\$7,353</b>	<b>\$5,904</b>	<b>\$5,904</b>	<b>\$5,904</b>	<b>\$8,158</b>	<b>\$2,254</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	0	0	0	54,256	54,256
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,256</b>	<b>\$54,256</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	171,392	199,000	0	208,866	37,474
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$171,392</b>	<b>\$199,000</b>	<b>\$0</b>	<b>\$208,866</b>	<b>\$37,474</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$116,336</b>	<b>\$779,745</b>	<b>\$736,774</b>	<b>\$44,007</b>	<b>\$271,280</b>	<b>-\$508,465</b>

## FUND 142 – MOBILITY FEE EAST DISTRICT FUND

### TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the East District.

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

- **Reserves - Capital increased due to the revised Fund Balance, which were allocated to Neptune.**

### REVENUES

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

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

- **Fund Balance estimates were revised which resulted in an increase.**

**142 - MOBILITY FEE EAST DISTRICT SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
Less 5% Statutory Reduction	\$(395,063)	\$(423,840)	\$(423,840)	\$ 0	\$(28,777)
<b>Subtotal:</b>	<b>\$ 7,506,205</b>	<b>\$ 8,052,955</b>	<b>\$ 8,052,955</b>	<b>\$ 0</b>	<b>\$ 546,750</b>
Fund Balance	\$ 12,455,435	\$ 3,813,225	\$ 4,845,448	\$ 1,032,223	\$(7,609,987)
<b>REVENUES TOTAL:</b>	<b>\$ 19,961,640</b>	<b>\$ 11,866,180</b>	<b>\$ 12,898,403</b>	<b>\$ 1,032,223</b>	<b>\$(7,063,237)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 8,103,017	\$ 2,250,000	\$ 2,250,000	\$ 0	\$(5,853,017)
<b>Subtotal:</b>	<b>\$ 8,103,017</b>	<b>\$ 2,250,000</b>	<b>\$ 2,250,000</b>	<b>\$ 0</b>	<b>\$(5,853,017)</b>
Transfers Out	\$ 6,529	\$ 9,488	\$ 9,488	\$ 0	\$ 2,959
Reserves - Capital	\$ 11,852,094	\$ 9,606,692	\$ 10,638,915	\$ 1,032,223	\$(1,213,179)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 19,961,640</b>	<b>\$ 11,866,180</b>	<b>\$ 12,898,403</b>	<b>\$ 1,032,223</b>	<b>\$(7,063,237)</b>

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

**FUND 142 - MOBILITY FEE EAST DISTRICT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490500 - Reimbursement Of Py Revenue	20,356	0	0	41,509	0	0
<b>Operating Expenses:</b>	<b>\$20,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,509</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,223,997	8,103,017	17,974,473	954,555	2,250,000	-5,853,017
<b>Capital Outlay:</b>	<b>\$1,223,997</b>	<b>\$8,103,017</b>	<b>\$17,974,473</b>	<b>\$954,555</b>	<b>\$2,250,000</b>	<b>-\$5,853,017</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,967	6,529	6,529	6,529	9,488	2,959
<b>Transfers Out:</b>	<b>\$4,967</b>	<b>\$6,529</b>	<b>\$6,529</b>	<b>\$6,529</b>	<b>\$9,488</b>	<b>\$2,959</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	822,012	0	176,851	176,851
5990041 - Res For Capital - Designated	0	11,852,094	2,168,194	0	10,462,064	-1,390,030
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$11,852,094</b>	<b>\$2,990,206</b>	<b>\$0</b>	<b>\$10,638,915</b>	<b>-\$1,213,179</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,249,320</b>	<b>\$19,961,640</b>	<b>\$20,971,208</b>	<b>\$1,002,592</b>	<b>\$12,898,403</b>	<b>-\$7,063,237</b>

## FUND 143 – MOBILITY FEE WEST DISTRICT FUND

### TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**



**143 - MOBILITY FEE WEST DISTRICT SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<b>Subtotal:</b>	<b>\$ 23,633,396</b>	<b>\$ 17,750,660</b>	<b>\$ 17,750,660</b>	<b>\$ 0</b>	<b>\$(5,882,736)</b>
Fund Balance	\$ 43,718,997	\$ 31,622,749	\$ 31,622,749	\$ 0	\$(12,096,248)
<b>REVENUES TOTAL:</b>	<b>\$ 67,352,393</b>	<b>\$ 49,373,409</b>	<b>\$ 49,373,409</b>	<b>\$ 0</b>	<b>\$(17,978,984)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 23,546,395	\$ 58,500	\$ 58,500	\$ 0	\$(23,487,895)
<b>Subtotal:</b>	<b>\$ 23,546,395</b>	<b>\$ 58,500</b>	<b>\$ 58,500</b>	<b>\$ 0</b>	<b>\$(23,487,895)</b>
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
<b>EXPENDITURES TOTAL:</b>	<b>\$ 67,352,393</b>	<b>\$ 49,373,409</b>	<b>\$ 49,373,409</b>	<b>\$ 0</b>	<b>\$(17,978,984)</b>

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

**FUND 143 - MOBILITY FEE WEST DISTRICT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490500 - Reimbursement Of Py Revenue	93,537	0	0	251,238	0	0
<b>Operating Expenses:</b>	<b>\$93,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$251,238</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,419,443	23,546,395	33,987,434	2,187,400	58,500	-23,487,895
<b>Capital Outlay:</b>	<b>\$1,419,443</b>	<b>\$23,546,395</b>	<b>\$33,987,434</b>	<b>\$2,187,400</b>	<b>\$58,500</b>	<b>-\$23,487,895</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	8,549	12,723	12,723	12,723	21,431	8,708
<b>Transfers Out:</b>	<b>\$8,549</b>	<b>\$12,723</b>	<b>\$12,723</b>	<b>\$12,723</b>	<b>\$21,431</b>	<b>\$8,708</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	2,813,013	0	22,141,530	22,141,530
5990041 - Res For Capital - Designated	0	43,793,275	33,393,375	0	27,151,948	-16,641,327
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$43,793,275</b>	<b>\$36,206,388</b>	<b>\$0</b>	<b>\$49,293,478</b>	<b>\$5,500,203</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,521,529</b>	<b>\$67,352,393</b>	<b>\$70,206,545</b>	<b>\$2,451,361</b>	<b>\$49,373,409</b>	<b>-\$17,978,984</b>

## FUND 145 – RED LIGHT CAMERAS

### TRENDS & ISSUES

Ordinance #2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff / designees to enforce Florida Statutes Chapter 316 allowing for the installation of cameras at intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allowed for the use of a Local Hearing Officer and future camera relocation. The purpose and intent is to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

Resolution #14-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violations. Revenues will cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks and street lighting.

**There were no changes between the Recommended and Tentative Budgets.**

**145 - RED LIGHT CAMERAS SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 937,568</b>	<b>\$ 775,004</b>	<b>\$ 775,004</b>	<b>\$ 0</b>	<b>\$(162,564)</b>
<u>Fund Balance</u>	<u>\$ 299,152</u>	<u>\$ 798,880</u>	<u>\$ 798,880</u>	<u>\$ 0</u>	<u>\$ 499,728</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,236,720</u></b>	<b><u>\$ 1,573,884</u></b>	<b><u>\$ 1,573,884</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 337,164</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 670,200</u>	<u>\$ 670,200</u>	<u>\$ 670,200</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 670,200</b>	<b>\$ 670,200</b>	<b>\$ 670,200</b>	<b>\$ 0</b>	<b>\$ 0</b>
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>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,236,720</u></b>	<b><u>\$ 1,573,884</u></b>	<b><u>\$ 1,573,884</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 337,164</u></b>

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

**FUND 145 - RED LIGHT CAMERAS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	590,681	655,200	655,200	447,998	655,200	0
5420000 - Freight & Postage Services	0	15,000	15,000	0	15,000	0
<b>Operating Expenses:</b>	<b>\$590,681</b>	<b>\$670,200</b>	<b>\$670,200</b>	<b>\$447,998</b>	<b>\$670,200</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	5,476	5,476
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,476</b>	<b>\$5,476</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	566,520	890,439	0	898,208	331,688
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$566,520</b>	<b>\$890,439</b>	<b>\$0</b>	<b>\$898,208</b>	<b>\$331,688</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$590,681</b>	<b>\$1,236,720</b>	<b>\$1,560,639</b>	<b>\$447,998</b>	<b>\$1,573,884</b>	<b>\$337,164</b>

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

### TRENDS & ISSUES

The Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

The primary revenue source is Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

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

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

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

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

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



## FUND 148 – BUILDING FUND

### TRENDS & ISSUES

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service and by administering and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting Office is a part of the Building Fund which is managed by the Community Development Department. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450) Building and Permitting (1452) and IT Applications Support (1246).

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

- **Personal Services decreased due to employee plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Overhead allocations. These reductions were partially offset by an increase as a result of a change in the capital threshold for equipment, which resulted in a decrease to Capital Outlay. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code.**
- **Reserves were adjusted in accordance with the Budget Policy.**

### REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. In general, this Fund is self-sustaining as revenues are able to provide for all needed expenditures.

**There were no changes between the Recommended and Tentative Budgets.**

**148-BUILDING FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<b>Subtotal:</b>	<b>\$ 9,416,551</b>	<b>\$ 8,902,328</b>	<b>\$ 8,902,328</b>	<b>\$ 0</b>	<b>\$(514,223)</b>
Fund Balance	\$ 21,117,857	\$ 12,756,907	\$ 12,756,907	\$ 0	\$(8,360,950)
<b>REVENUES TOTAL:</b>	<b>\$ 30,534,408</b>	<b>\$ 21,659,235</b>	<b>\$ 21,659,235</b>	<b>\$ 0</b>	<b>\$(8,875,173)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 7,038,000	\$ 6,899,747	\$ 6,850,159	\$(49,588)	\$(187,841)
Operating Expenses	\$ 5,259,392	\$ 4,595,100	\$ 4,577,819	\$(17,281)	\$(681,573)
Capital Outlay	\$ 4,570,036	\$ 27,472	\$ 25,000	\$(2,472)	\$(4,545,036)
<b>Subtotal:</b>	<b>\$ 16,867,428</b>	<b>\$ 11,522,319</b>	<b>\$ 11,452,978</b>	<b>\$(69,341)</b>	<b>\$(5,414,450)</b>
Transfers Out	\$ 331,418	\$ 658,812	\$ 658,812	\$ 0	\$ 327,394
Reserves - Operating	\$ 2,885,538	\$ 4,191,534	\$ 4,180,389	\$(11,145)	\$ 1,294,851
Reserves - Capital	\$ 4,916,503	\$ 0	\$ 0	\$ 0	\$(4,916,503)
Reserves - Stability	\$ 5,533,521	\$ 5,286,570	\$ 5,367,056	\$ 80,486	\$(166,465)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 30,534,408</b>	<b>\$ 21,659,235</b>	<b>\$ 21,659,235</b>	<b>\$ 0</b>	<b>\$(8,875,173)</b>

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

**FUND 148 - BUILDING FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	2,659,217	4,958,006	4,883,006	2,995,860	4,770,629	-187,377
5120002 - Disaster Relief	2,255	0	0	6,031	0	0
5130001 - Vacancy Factor	0	-88,503	-88,503	0	-85,226	3,277
5140000 - Overtime	55,268	100,000	100,000	30,355	100,000	0
5140002 - Overtime- Code Enforcement	135	0	0	79	0	0
5140003 - Overtime- Disaster Relief	695	0	0	0	0	0
5150300 - Class C Meals	7	0	0	0	0	0
5160000 - Compensated Annual Leave	159,627	0	0	114,089	0	0
5160010 - Compensated Ann Leave Payoff	11,560	0	0	19,036	0	0
5160020 - Compensated Admin Leave	24,456	0	0	25,060	0	0
5170000 - Compensated Sick Leave	92,245	0	0	82,832	0	0
5170010 - Compensated Sick Leave Payoff	11,003	0	0	22,276	0	0
5210000 - Fica Taxes	223,158	386,932	386,932	243,169	372,596	-14,336
5220000 - Retirement Contributions	263,800	439,841	439,841	296,347	500,089	60,248
5230000 - Health Insurance	532,645	1,125,282	1,125,282	657,660	1,068,871	-56,411
5231000 - Life Insurance	3,154	4,752	4,752	3,198	4,921	169
5232000 - Dental Insurance	14,059	24,378	24,378	16,559	24,549	171
5233000 - Lt Disability Insurance	4,581	8,355	8,355	5,105	7,797	-558
5233100 - St Disability Insurance	8,232	11,125	11,125	9,178	14,029	2,904
5240000 - Workers' Compensation	38,048	67,832	67,832	39,637	71,904	4,072
5250000 - Unemployment Compensation	2,475	0	0	4,530	0	0
<b>Personal Services:</b>	<b>\$4,106,621</b>	<b>\$7,038,000</b>	<b>\$6,963,000</b>	<b>\$4,571,000</b>	<b>\$6,850,159</b>	<b>-\$187,841</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	637,635	1,500,000	1,500,000	352,440	850,000	-650,000
5340000 - Other Contractual Services	1,717,605	2,035,000	2,035,000	1,135,462	2,035,000	0
5400000 - Travel And Per Diem	10,880	26,384	26,384	4,342	25,850	-534
5410000 - Communications	23,301	28,326	28,326	23,113	45,471	17,145
5420000 - Freight & Postage Services	1,615	2,240	2,240	1,599	2,240	0
5440000 - Rentals And Leases	4,151	4,993	4,993	2,663	3,480	-1,513
5450000 - Insurance	24,598	86,575	86,575	86,575	24,501	-62,074
5460000 - Repair & Maintenance Svcs	446,150	655,394	730,394	184,983	700,515	45,121
5462000 - Rep & Maint-automotive	10,392	17,400	17,400	17,510	31,920	14,520
5470000 - Printing And Binding	704	9,415	9,415	603	8,540	-875
5490000 - Oth Current Chgs & Obligations	23,928	29,800	29,800	20,283	29,800	0
5490011 - Cash over/shorts	-1	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	222,172	0	0
5490501 - OH-Workers' Compensation	22,835	21,508	21,508	21,508	19,404	-2,104
5490502 - OH-Property & Liability Insurance	4,748	15,454	15,454	15,454	3,851	-11,603
5490503 - OH-Dental Insurance	3,417	5,608	5,608	5,608	6,629	1,021
5490504 - OH-Health Insurance	16,119	20,842	20,842	20,842	20,131	-711
5490505 - OH-Life/AD&D, STD, LTD	3,533	4,454	4,454	4,454	3,931	-523
5490509 - OH-Fleet Oversight	2,037	2,080	2,080	2,080	2,625	545
5490511 - OH-Fleet Fuel	3,780	11,700	11,700	11,700	3,800	-7,900
5511000 - Office Supplies	8,330	13,772	13,772	7,985	14,150	378
5512000 - Office Equipment	2,600	0	0	350	0	0
5520000 - Operating Supplies	25,035	50,744	50,744	13,159	45,859	-4,885
5520010 - Computer Software	913	0	0	964	12,024	12,024
5520020 - Computer Hardware, Non-Capital	8,852	501,000	393,602	1,901	505,972	4,972

**FUND 148 - BUILDING FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5520021 - Computer Hardware, Operating	108	0	0	0	0	0
5521000 - Gas & Oil	41,020	74,921	74,921	38,735	62,455	-12,466
5540000 - Books,pubs,subs & Memberships	7,689	44,759	44,759	9,446	22,787	-21,972
5550000 - Training	25,107	97,023	97,023	30,555	96,884	-139
<b>Operating Expenses:</b>	<b>\$3,077,081</b>	<b>\$5,259,392</b>	<b>\$5,226,994</b>	<b>\$2,236,484</b>	<b>\$4,577,819</b>	<b>-\$681,573</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	3,298	3,298	0	0	-3,298
5640020 - Computer Hardware, Capital	1,655	35,600	142,998	2,701	25,000	-10,600
5650000 - Construction In Progress	1,292,914	4,531,138	7,678,169	666,519	0	-4,531,138
<b>Capital Outlay:</b>	<b>\$1,294,569</b>	<b>\$4,570,036</b>	<b>\$7,824,465</b>	<b>\$669,220</b>	<b>\$25,000</b>	<b>-\$4,545,036</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	279,779	320,858	320,858	320,858	658,812	337,954
5910502 - Tran Out - Prop & Casualty	0	0	71,535	71,535	0	0
5910511 - Tran Out Fleet Fuel F511	8,820	10,560	10,560	10,560	0	-10,560
<b>Transfers Out:</b>	<b>\$288,599</b>	<b>\$331,418</b>	<b>\$402,953</b>	<b>\$402,953</b>	<b>\$658,812</b>	<b>\$327,394</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	1,894,322	1,894,322	0	2,014,465	120,143
5990020 - Reserve For Contingency	0	991,216	991,216	0	2,165,924	1,174,708
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$2,885,538</b>	<b>\$2,885,538</b>	<b>\$0</b>	<b>\$4,180,389</b>	<b>\$1,294,851</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	2,916,503	2,916,503	0	0	-2,916,503
5990041 - Res For Capital - Designated	0	2,000,000	2,000,000	0	0	-2,000,000
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$4,916,503</b>	<b>\$4,916,503</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$4,916,503</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	5,533,521	5,533,521	0	5,367,056	-166,465
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$5,533,521</b>	<b>\$5,533,521</b>	<b>\$0</b>	<b>\$5,367,056</b>	<b>-\$166,465</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,766,870</b>	<b>\$30,534,408</b>	<b>\$33,752,974</b>	<b>\$7,879,656</b>	<b>\$21,659,235</b>	<b>-\$8,875,173</b>

## FUND 149 – EAST U.S. 192 CRA FUND

### TRENDS & ISSUES

Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

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

- **Operating decreased due to adjustments to Overhead allocations.**
- **Reserves were adjusted in accordance with the Budget Policy.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**149-EAST 192 CRA SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 5,175	\$ 7,511	\$ 7,511	\$ 0	\$ 2,336
Less 5% Statutory Reduction	\$(259)	\$(376)	\$(376)	\$ 0	\$(117)
<b>Subtotal:</b>	<b>\$ 4,916</b>	<b>\$ 7,135</b>	<b>\$ 7,135</b>	<b>\$ 0</b>	<b>\$ 2,219</b>
Transfers In	\$ 568,385	\$ 729,589	\$ 729,589	\$ 0	\$ 161,204
Fund Balance	\$ 624,465	\$ 546,580	\$ 546,580	\$ 0	\$(77,885)
<b>REVENUES TOTAL:</b>	<b>\$ 1,197,766</b>	<b>\$ 1,283,304</b>	<b>\$ 1,283,304</b>	<b>\$ 0</b>	<b>\$ 85,538</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 52,862	\$ 61,050	\$ 61,050	\$ 0	\$ 8,188
Operating Expenses	\$ 303,482	\$ 503,763	\$ 503,760	\$(3)	\$ 200,278
Capital Outlay	\$ 500,000	\$ 0	\$ 0	\$ 0	\$(500,000)
<b>Subtotal:</b>	<b>\$ 856,344</b>	<b>\$ 564,813</b>	<b>\$ 564,810</b>	<b>\$(3)</b>	<b>\$(291,534)</b>
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	\$ 565,494	\$ 565,497	\$ 3	\$ 374,379
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,197,766</b>	<b>\$ 1,283,304</b>	<b>\$ 1,283,304</b>	<b>\$ 0</b>	<b>\$ 85,538</b>

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

**FUND 149 - EAST 192 CRA**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	58,347	37,511	37,511	0	42,575	5,064
5122000 - Car Allowance	140	0	0	0	0	0
5122001 - Cell Phone Allowance	30	0	0	0	0	0
5130001 - Vacancy Factor	0	-656	-656	0	-745	-89
5160000 - Compensated Annual Leave	602	0	0	0	0	0
5160020 - Compensated Admin Leave	1,205	0	0	0	0	0
5210000 - Fica Taxes	4,181	2,870	2,870	0	3,258	388
5220000 - Retirement Contributions	6,119	7,797	7,797	0	4,257	-3,540
5230000 - Health Insurance	9,724	5,013	5,013	0	11,216	6,203
5231000 - Life Insurance	67	36	36	0	42	6
5232000 - Dental Insurance	160	79	79	0	180	101
5233000 - Lt Disability Insurance	97	62	62	0	70	8
5233100 - St Disability Insurance	169	83	83	0	124	41
5240000 - Workers' Compensation	138	67	67	0	73	6
<b>Personal Services:</b>	<b>\$80,981</b>	<b>\$52,862</b>	<b>\$52,862</b>	<b>\$0</b>	<b>\$61,050</b>	<b>\$8,188</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	88,180	300,000	300,000	0	500,000	200,000
5400000 - Travel And Per Diem	0	600	600	0	600	0
5410000 - Communications	27	0	0	0	0	0
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	204	400	400	0	400	0
5490501 - OH-Workers' Compensation	392	77	77	77	180	103
5490503 - OH-Dental Insurance	59	20	20	20	62	42
5490504 - OH-Health Insurance	277	75	75	75	187	112
5490505 - OH-Life/AD&D, STD, LTD	60	15	15	15	36	21
5540000 - Books,pubs,subs & Memberships	0	795	795	920	795	0
5541000 - Registration Fees	684	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$89,883</b>	<b>\$303,482</b>	<b>\$303,482</b>	<b>\$1,107</b>	<b>\$503,760</b>	<b>\$200,278</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	40,538	500,000	500,000	0	0	-500,000
<b>Capital Outlay:</b>	<b>\$40,538</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$500,000</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	3,764	4,412	4,412	4,412	24,756	20,344
<b>Transfers Out:</b>	<b>\$3,764</b>	<b>\$4,412</b>	<b>\$4,412</b>	<b>\$4,412</b>	<b>\$24,756</b>	<b>\$20,344</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	59,817	59,817	0	0	-59,817
5990020 - Reserve For Contingency	0	86,075	86,075	0	128,241	42,166
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$145,892</b>	<b>\$145,892</b>	<b>\$0</b>	<b>\$128,241</b>	<b>-\$17,651</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	38,428	245,484	0	0	-38,428
5990041 - Res For Capital - Designated	0	152,690	152,690	0	565,497	412,807
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$191,118</b>	<b>\$398,174</b>	<b>\$0</b>	<b>\$565,497</b>	<b>\$374,379</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$215,166</b>	<b>\$1,197,766</b>	<b>\$1,404,822</b>	<b>\$5,519</b>	<b>\$1,283,304</b>	<b>\$85,538</b>

## FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

### TRENDS & ISSUES

As approved on September 10, 2012, Ordinance 12-23 created the West 192 Development Authority. The West 192 Development Authority is funded by Tax Increment Fund (TIF) revenues received based on taxable value within the Development Area and will be used for community development purposes.

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

- **Operating increased due to the re-budget for Professional Services improvements and redevelopment grants in the W192 Corridor, which was offset by an adjustment to Overhead allocations.**
- **Reserves were adjusted in accordance with the Budget Policy.**

### REVENUES

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

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

- **Fund Balance projections were revised, which resulted in an increase to support the re-budget request.**



**150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 37,208	\$ 50,629	\$ 50,629	\$ 0	\$ 13,421
Less 5% Statutory Reduction	\$(1,860)	\$(2,531)	\$(2,531)	\$ 0	\$(671)
<b>Subtotal:</b>	<b>\$ 35,348</b>	<b>\$ 48,098</b>	<b>\$ 48,098</b>	<b>\$ 0</b>	<b>\$ 12,750</b>
Transfers In	\$ 6,115,822	\$ 4,219,261	\$ 4,219,261	\$ 0	\$(1,896,561)
Fund Balance	\$ 1,895,661	\$ 1,362,402	\$ 3,475,779	\$ 2,113,377	\$ 1,580,118
<b>REVENUES TOTAL:</b>	<b>\$ 8,046,831</b>	<b>\$ 5,629,761</b>	<b>\$ 7,743,138</b>	<b>\$ 2,113,377</b>	<b>\$(303,693)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 502,052	\$ 327,505	\$ 327,505	\$ 0	\$(174,547)
Operating Expenses	\$ 2,808,810	\$ 2,995,834	\$ 5,108,514	\$ 2,112,680	\$ 2,299,704
Capital Outlay	\$ 4,195,661	\$ 1,036,000	\$ 1,036,000	\$ 0	\$(3,159,661)
<b>Subtotal:</b>	<b>\$ 7,506,523</b>	<b>\$ 4,359,339</b>	<b>\$ 6,472,019</b>	<b>\$ 2,112,680</b>	<b>\$(1,034,504)</b>
Transfers Out	\$ 78,014	\$ 118,555	\$ 118,555	\$ 0	\$ 40,541
Reserves - Operating	\$ 338,158	\$ 338,158	\$ 338,855	\$ 697	\$ 697
Reserves - Capital	\$ 124,136	\$ 813,709	\$ 813,709	\$ 0	\$ 689,573
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,046,831</b>	<b>\$ 5,629,761</b>	<b>\$ 7,743,138</b>	<b>\$ 2,113,377</b>	<b>\$(303,693)</b>

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

**FUND 150-WEST 192 DEVELOPMENT AUTHORITY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	209,987	362,230	362,230	216,353	239,250	-122,980
5120002 - Disaster Relief	85	0	0	0	0	0
5122000 - Car Allowance	140	0	0	0	0	0
5122001 - Cell Phone Allowance	30	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,339	-6,339	0	-4,188	2,151
5140000 - Overtime	-16	0	0	16	0	0
5140002 - Overtime- Code Enforcement	1,159	0	0	131	0	0
5160000 - Compensated Annual Leave	9,057	0	0	6,844	0	0
5160010 - Compensated Ann Leave Payoff	868	0	0	0	0	0
5160020 - Compensated Admin Leave	341	0	0	527	0	0
5170000 - Compensated Sick Leave	1,885	0	0	14,396	0	0
5170010 - Compensated Sick Leave Payoff	9,391	0	0	0	0	0
5210000 - Fica Taxes	16,670	27,708	27,708	17,019	18,302	-9,406
5220000 - Retirement Contributions	28,364	44,703	44,703	29,117	31,613	-13,090
5230000 - Health Insurance	33,111	67,934	67,934	31,515	37,469	-30,465
5231000 - Life Insurance	222	343	343	240	243	-100
5232000 - Dental Insurance	736	1,365	1,365	964	1,137	-228
5233000 - Lt Disability Insurance	323	598	598	380	383	-215
5233100 - St Disability Insurance	542	798	798	653	669	-129
5240000 - Workers' Compensation	2,408	2,712	2,712	2,236	2,627	-85
<b>Personal Services:</b>	<b>\$315,303</b>	<b>\$502,052</b>	<b>\$502,052</b>	<b>\$320,392</b>	<b>\$327,505</b>	<b>-\$174,547</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	869,278	2,750,815	3,158,434	954,140	5,050,733	2,299,918
5310006 - Legal Fees	0	0	0	4,418	0	0
5340000 - Other Contractual Services	547	530	530	121	530	0
5400000 - Travel And Per Diem	295	5,250	5,250	0	5,300	50
5410000 - Communications	3,995	3,337	3,337	2,221	3,407	70
5420000 - Freight & Postage Services	736	2,000	2,000	0	2,000	0
5450000 - Insurance	0	496	496	496	1,485	989
5460000 - Repair & Maintenance Svcs	866	0	0	0	0	0
5462000 - Rep & Maint-automotive	34	1,600	1,600	22	1,600	0
5470000 - Printing And Binding	904	3,000	3,000	237	3,000	0
5480000 - Promotional Activities	9,377	20,000	20,000	0	20,000	0
5490000 - Oth Current Chgs & Obligations	175	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,813	1,247	1,247	1,247	924	-323
5490502 - OH-Property & Liability Insurance	0	88	88	88	234	146
5490503 - OH-Dental Insurance	272	325	325	325	316	-9
5490504 - OH-Health Insurance	1,280	1,210	1,210	1,210	959	-251
5490505 - OH-Life/AD&D, STD, LTD	277	252	252	252	185	-67
5490509 - OH-Fleet Oversight	194	240	240	240	315	75
5490511 - OH-Fleet Fuel	360	1,350	1,350	1,350	456	-894
5511000 - Office Supplies	218	600	600	72	600	0
5512000 - Office Equipment	0	800	800	0	800	0
5520000 - Operating Supplies	1,200	1,750	1,750	491	1,750	0
5521000 - Gas & Oil	2,815	7,760	7,760	2,487	7,760	0
5540000 - Books,pubs,subs & Memberships	848	860	860	175	860	0
5541000 - Registration Fees	689	3,000	3,000	1,784	3,000	0
5550000 - Training	0	2,300	2,300	0	2,300	0

**FUND 150-WEST 192 DEVELOPMENT AUTHORITY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	<b>\$896,172</b>	<b>\$2,808,810</b>	<b>\$3,216,429</b>	<b>\$971,376</b>	<b>\$5,108,514</b>	<b>\$2,299,704</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,133,788	4,195,661	4,675,324	319,635	1,036,000	-3,159,661
<b>Capital Outlay:</b>	<b>\$2,133,788</b>	<b>\$4,195,661</b>	<b>\$4,675,324</b>	<b>\$319,635</b>	<b>\$1,036,000</b>	<b>-\$3,159,661</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	51,965	78,014	78,014	78,014	118,555	40,541
5910502 - Tran Out - Prop & Casualty	0	0	244	244	0	0
5910511 - Tran Out Fleet Fuel F511	840	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$52,805</b>	<b>\$78,014</b>	<b>\$78,258</b>	<b>\$78,258</b>	<b>\$118,555</b>	<b>\$40,541</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	338,158	338,158	0	338,855	697
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$338,158</b>	<b>\$338,158</b>	<b>\$0</b>	<b>\$338,855</b>	<b>\$697</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	124,136	946,534	0	813,709	689,573
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$124,136</b>	<b>\$946,534</b>	<b>\$0</b>	<b>\$813,709</b>	<b>\$689,573</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,398,068</b>	<b>\$8,046,831</b>	<b>\$9,756,755</b>	<b>\$1,689,661</b>	<b>\$7,743,138</b>	<b>-\$303,693</b>

## FUND 151 – CDBG FUND

### TRENDS & ISSUES

The Community Development Block Grant Program (CDBG) is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

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

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

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**151-CDBG FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 1,588,255	\$ 3,767,495	\$ 3,767,495	\$ 0	\$ 2,179,240
<b>Subtotal:</b>	<b>\$ 1,588,255</b>	<b>\$ 3,767,495</b>	<b>\$ 3,767,495</b>	<b>\$ 0</b>	<b>\$ 2,179,240</b>
<u>Fund Balance</u>	\$ 85,368	\$ 1,776	\$ 1,776	\$ 0	\$(83,592)
<b>REVENUES TOTAL:</b>	<b>\$ 1,673,623</b>	<b>\$ 3,769,271</b>	<b>\$ 3,769,271</b>	<b>\$ 0</b>	<b>\$ 2,095,648</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 198,896	\$ 219,022	\$ 223,568	\$ 4,546	\$ 24,672
Operating Expenses	\$ 1,236,489	\$ 3,352,011	\$ 3,347,465	\$(4,546)	\$ 2,110,976
<u>Grants and Aids</u>	\$ 238,238	\$ 198,238	\$ 198,238	\$ 0	\$(40,000)
<b>Subtotal:</b>	<b>\$ 1,673,623</b>	<b>\$ 3,769,271</b>	<b>\$ 3,769,271</b>	<b>\$ 0</b>	<b>\$ 2,095,648</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,673,623</b>	<b>\$ 3,769,271</b>	<b>\$ 3,769,271</b>	<b>\$ 0</b>	<b>\$ 2,095,648</b>

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

**FUND 151-CDBG FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	127,573	151,862	151,862	95,692	150,204	-1,658
5130001 - Vacancy Factor	0	-2,676	-2,676	0	-2,673	3
5140000 - Overtime	31	1,000	1,000	1,403	2,500	1,500
5150300 - Class C Meals	17	0	0	44	0	0
5160000 - Compensated Annual Leave	6,244	0	0	4,385	0	0
5160020 - Compensated Admin Leave	1,875	0	0	636	0	0
5170000 - Compensated Sick Leave	5,361	0	0	4,626	0	0
5210000 - Fica Taxes	10,332	11,694	11,694	7,780	11,681	-13
5220000 - Retirement Contributions	9,995	12,948	12,948	8,573	15,270	2,322
5230000 - Health Insurance	17,192	21,083	21,083	18,655	43,139	22,056
5231000 - Life Insurance	154	144	144	106	155	11
5232000 - Dental Insurance	562	693	693	614	995	302
5233000 - Lt Disability Insurance	223	251	251	169	245	-6
5233100 - St Disability Insurance	404	335	335	306	442	107
5240000 - Workers' Compensation	1,559	1,562	1,562	658	1,610	48
5250000 - Unemployment Compensation	71	0	0	0	0	0
<b>Personal Services:</b>	<b>\$181,593</b>	<b>\$198,896</b>	<b>\$198,896</b>	<b>\$143,647</b>	<b>\$223,568</b>	<b>\$24,672</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	49,036	50,000	51,975	65,978	50,000	0
5400000 - Travel And Per Diem	4,797	9,000	9,000	5,209	9,000	0
5410000 - Communications	433	500	500	397	500	0
5420000 - Freight & Postage Services	677	500	500	616	500	0
5440000 - Rentals And Leases	819	500	500	671	500	0
5450000 - Insurance	0	373	373	0	0	-373
5460000 - Repair & Maintenance Svcs	95	400	400	0	400	0
5470000 - Printing And Binding	176	950	950	351	950	0
5480000 - Promotional Activities	4,405	9,000	9,000	164	10,000	1,000
5488000 - Promotional-ads/media Buys	4,182	20,000	20,000	1,564	20,000	0
5490000 - Oth Current Chgs & Obligations	1,240,131	1,126,194	3,743,505	789,828	3,234,715	2,108,521
5511000 - Office Supplies	8,269	5,000	5,000	5,135	5,000	0
5512000 - Office Equipment	0	1,000	1,000	120	1,000	0
5520000 - Operating Supplies	1,385	1,000	1,000	157	2,000	1,000
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Memberships	6,351	3,772	3,772	4,025	3,600	-172
5541000 - Registration Fees	4,096	4,000	4,000	2,524	5,000	1,000
5550000 - Training	139	4,000	4,000	0	4,000	0
<b>Operating Expenses:</b>	<b>\$1,324,993</b>	<b>\$1,236,489</b>	<b>\$3,855,775</b>	<b>\$876,739</b>	<b>\$3,347,465</b>	<b>\$2,110,976</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	131,501	160,000	160,000	157,786	120,000	-40,000
5811000-Aids To Gov't Agencies	0	78,238	78,238	16,824	78,238	0
<b>Grants and Aids:</b>	<b>\$131,501</b>	<b>\$238,238</b>	<b>\$238,238</b>	<b>\$174,610</b>	<b>\$198,238</b>	<b>-\$40,000</b>
<b>Transfers Out:</b>						
5910111 - Tran Out-ship State Housing	28,775	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	0	0	156	156	0	0
<b>Transfers Out:</b>	<b>\$28,775</b>	<b>\$0</b>	<b>\$156</b>	<b>\$156</b>	<b>\$0</b>	<b>\$0</b>

**FUND 151-CDBG FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>TOTAL EXPENDITURES:</b>	\$1,666,861	\$1,673,623	\$4,293,065	\$1,195,152	\$3,769,271	\$2,095,648

## FUND 152 – MUNICIPAL SERVICE TAXING UNIT (MSTU)

### TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of Ad Valorem taxes to be imposed therein.

This Fund includes 29 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets for FY21 are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

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

- **The Hidden Heights Trail MSTU has requested that the County remove the proposed millage rate during the FY21 Tentative Public Hearing as the costs to collect as a taxing unit are more than the service being provided. Effective October 1, 2020 (FY21), the residents will assume responsibility for the maintenance of the right-of-way along Hidden Heights Trail. Reductions were made to the Budget to reflect a zero millage rate and no ongoing services, which also resulted in a decrease to Transfers Out.**

### REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is restricted for expenditures in the respective area.

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

- **Revenues decreased as a result of the adjustments made to the Hidden Heights Trail Cost Center as noted above.**



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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,428,379	\$ 1,431,381	\$ 1,427,454	\$(3,927)	\$(925)
Less 5% Statutory Reduction	<u>\$(71,418)</u>	<u>\$(71,566)</u>	<u>\$(71,370)</u>	\$ 196	\$ 48
<b>Subtotal:</b>	<b>\$ 1,356,961</b>	<b>\$ 1,359,815</b>	<b>\$ 1,356,084</b>	<b>\$(3,731)</b>	<b>\$(877)</b>
Fund Balance	<u>\$ 486,347</u>	<u>\$ 782,786</u>	<u>\$ 782,786</u>	\$ 0	\$ 296,439
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,843,308</u></b>	<b><u>\$ 2,142,601</u></b>	<b><u>\$ 2,138,870</u></b>	<b><u>\$(3,731)</u></b>	<b><u>\$ 295,562</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 1,615,118	\$ 1,762,054	\$ 1,759,018	\$(3,036)	\$ 143,900
Capital Outlay	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 1,659,496</b>	<b>\$ 1,806,432</b>	<b>\$ 1,803,396</b>	<b>\$(3,036)</b>	<b>\$ 143,900</b>
Transfers Out	\$ 75,812	\$ 306,169	\$ 305,474	\$(695)	\$ 229,662
Reserves - Operating	\$ 20,000	\$ 30,000	\$ 30,000	\$ 0	\$ 10,000
Reserves - Assigned	<u>\$ 88,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	\$ 0	\$(88,000)
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,843,308</u></b>	<b><u>\$ 2,142,601</u></b>	<b><u>\$ 2,138,870</u></b>	<b><u>\$(3,731)</u></b>	<b><u>\$ 295,562</u></b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	22,333	41,337	41,337	27,517	28,547	-12,790
5340000 - Other Contractual Services	15,330	23,380	23,380	8,839	28,780	5,400
5410000 - Communications	1,707	1,851	1,851	1,760	3,111	1,260
5430000 - Utility Services	564,469	739,653	759,591	469,041	716,050	-23,603
5440000 - Rentals And Leases	9,350	10,200	10,200	9,350	10,200	0
5450000 - Insurance	29,179	30,344	30,344	33,321	0	-30,344
5450005 - Insurance MSTU	0	0	0	0	36,413	36,413
5460000 - Repair & Maintenance Svcs	282,231	766,753	1,091,402	284,619	840,255	73,502
5490000 - Oth Current Chgs & Obligations	1,068	1,600	1,600	650	95,662	94,062
<b>Operating Expenses:</b>	<b>\$925,667</b>	<b>\$1,615,118</b>	<b>\$1,959,705</b>	<b>\$835,098</b>	<b>\$1,759,018</b>	<b>\$143,900</b>
<b>Capital Outlay:</b>						
5635000 - Improv-stormwater Facilities	0	44,378	44,378	0	44,378	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$44,378</b>	<b>\$44,378</b>	<b>\$0</b>	<b>\$44,378</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	49,519	53,269	53,273	53,273	262,651	209,382
5910704 - Transfers out-Property Appr	22,948	22,543	22,543	21,694	42,823	20,280
<b>Transfers Out:</b>	<b>\$72,467</b>	<b>\$75,812</b>	<b>\$75,816</b>	<b>\$74,967</b>	<b>\$305,474</b>	<b>\$229,662</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	20,000	20,000	0	30,000	10,000
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$10,000</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	88,000	88,000	0	0	-88,000
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$88,000</b>	<b>\$88,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$88,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$998,135</b>	<b>\$1,843,308</b>	<b>\$2,187,899</b>	<b>\$910,064</b>	<b>\$2,138,870</b>	<b>\$295,562</b>

## FUND 153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

### TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein.

This Fund currently provides a variety of services to 5 subdivisions. The FY21 Budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the individual MSBU boundaries for the maintenance activities detailed in the respective governing documents.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or resolution for that community. As such, revenue collected is restricted to the individual community.

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 37,410</b>	<b>\$ 34,952</b>	<b>\$ 34,952</b>	<b>\$ 0</b>	<b>\$(2,458)</b>
<u>Fund Balance</u>	<u>\$ 48,823</u>	<u>\$ 63,413</u>	<u>\$ 63,413</u>	<u>\$ 0</u>	<u>\$ 14,590</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 86,233</u></b>	<b><u>\$ 98,365</u></b>	<b><u>\$ 98,365</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 12,132</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 39,009</u>	<u>\$ 49,870</u>	<u>\$ 49,870</u>	<u>\$ 0</u>	<u>\$ 10,861</u>
<b>Subtotal:</b>	<b>\$ 39,009</b>	<b>\$ 49,870</b>	<b>\$ 49,870</b>	<b>\$ 0</b>	<b>\$ 10,861</b>
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>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 86,233</u></b>	<b><u>\$ 98,365</u></b>	<b><u>\$ 98,365</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 12,132</u></b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	705	789	789	593	736	-53
5430000 - Utility Services	8,151	14,274	15,510	22,112	13,005	-1,269
5450000 - Insurance	84	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	15,326	23,946	31,392	6,621	36,129	12,183
<b>Operating Expenses:</b>	<b>\$24,266</b>	<b>\$39,009</b>	<b>\$47,691</b>	<b>\$29,326</b>	<b>\$49,870</b>	<b>\$10,861</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,371	7,308	2,650	2,650	16,233	8,925
<b>Transfers Out:</b>	<b>\$4,371</b>	<b>\$7,308</b>	<b>\$2,650</b>	<b>\$2,650</b>	<b>\$16,233</b>	<b>\$8,925</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	39,916	45,950	0	32,262	-7,654
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$39,916</b>	<b>\$45,950</b>	<b>\$0</b>	<b>\$32,262</b>	<b>-\$7,654</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$28,637</b>	<b>\$86,233</b>	<b>\$96,291</b>	<b>\$31,976</b>	<b>\$98,365</b>	<b>\$12,132</b>

## FUND 154 – CONSTITUTIONAL GAS TAX FUND

### TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**154-CONSTITUTIONAL GAS TAX FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<b>Subtotal:</b>	<b>\$ 4,260,766</b>	<b>\$ 3,338,348</b>	<b>\$ 3,338,348</b>	<b>\$ 0</b>	<b>\$(922,418)</b>
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
<b>REVENUES TOTAL:</b>	<b>\$ 12,040,874</b>	<b>\$ 14,847,469</b>	<b>\$ 14,847,469</b>	<b>\$ 0</b>	<b>\$ 2,806,595</b>
<b>EXPENDITURES:</b>					
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
<b>Subtotal:</b>	<b>\$ 12,033,307</b>	<b>\$ 14,500,499</b>	<b>\$ 14,500,499</b>	<b>\$ 0</b>	<b>\$ 2,467,192</b>
Transfers Out	\$ 7,567	\$ 73,797	\$ 73,797	\$ 0	\$ 66,230
Reserves - Debt	\$ 0	\$ 273,173	\$ 273,173	\$ 0	\$ 273,173
<b>EXPENDITURES TOTAL:</b>	<b>\$ 12,040,874</b>	<b>\$ 14,847,469</b>	<b>\$ 14,847,469</b>	<b>\$ 0</b>	<b>\$ 2,806,595</b>

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

**FUND 154-CONSTITUTIONAL GAS TAX**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460007 - R&M Road Milling and Resurfacing	6,823,438	9,000,000	9,730,144	6,892,111	12,000,000	3,000,000
5460009 - Dirt Road Maintenance/Paving	731,891	750,000	750,000	673,294	750,000	0
<b>Operating Expenses:</b>	<b>\$7,555,330</b>	<b>\$9,750,000</b>	<b>\$10,480,144</b>	<b>\$7,565,404</b>	<b>\$12,750,000</b>	<b>\$3,000,000</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,131,135	1,832,192	1,832,193	1,720,276	1,204,154	-628,038
<b>Capital Outlay:</b>	<b>\$2,131,135</b>	<b>\$1,832,192</b>	<b>\$1,832,193</b>	<b>\$1,720,276</b>	<b>\$1,204,154</b>	<b>-\$628,038</b>
<b>Debt Service:</b>						
5710000 - Principal	0	341,983	341,983	201,528	465,443	123,460
5720000 - Interest	0	109,132	109,132	64,310	80,902	-28,230
<b>Debt Service:</b>	<b>\$0</b>	<b>\$451,115</b>	<b>\$451,115</b>	<b>\$265,838</b>	<b>\$546,345</b>	<b>\$95,230</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	10,186	7,567	7,567	7,567	73,797	66,230
<b>Transfers Out:</b>	<b>\$10,186</b>	<b>\$7,567</b>	<b>\$7,567</b>	<b>\$7,567</b>	<b>\$73,797</b>	<b>\$66,230</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	273,173	273,173
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$273,173</b>	<b>\$273,173</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	857,455	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$857,455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,696,651</b>	<b>\$12,040,874</b>	<b>\$13,628,474</b>	<b>\$9,559,085</b>	<b>\$14,847,469</b>	<b>\$2,806,595</b>



## FUND 155 – WEST 192 MSBU PHASE 1 FUND

### TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating increased due to Repair & Maintenance re-budget requests for bus shelter and street furniture upgrades which were delayed in FY20. This increase was offset by an adjustment to Overhead allocations.**
- **Reserves are adjusted in accordance with the Budget Policy.**

### REVENUES

Revenue is provided from Special Assessments, Interest and Fund Balance.

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

- **Revenue projections were revised due to finalization of the MSBU rates.**
- **Fund Balance projections were reevaluated resulting in an increase.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 3,430,288	\$ 3,413,800	\$ 3,138,780	\$(275,020)	\$(291,508)
Miscellaneous Revenues	\$ 216,725	\$ 192,259	\$ 192,259	\$ 0	\$(24,466)
Less 5% Statutory Reduction	\$(182,351)	\$(180,303)	\$(166,552)	\$ 13,751	\$ 15,799
<b>Subtotal:</b>	<b>\$ 3,464,662</b>	<b>\$ 3,425,756</b>	<b>\$ 3,164,487</b>	<b>\$(261,269)</b>	<b>\$(300,175)</b>
Fund Balance	\$ 1,634,608	\$ 1,737,367	\$ 2,387,149	\$ 649,782	\$ 752,541
<b>REVENUES TOTAL:</b>	<b>\$ 5,099,270</b>	<b>\$ 5,163,123</b>	<b>\$ 5,551,636</b>	<b>\$ 388,513</b>	<b>\$ 452,366</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 234,508	\$ 229,847	\$ 230,053	\$ 206	\$(4,455)
Operating Expenses	\$ 3,750,183	\$ 2,997,162	\$ 3,346,914	\$ 349,752	\$(403,269)
Capital Outlay	\$ 86,360	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 913,640
<b>Subtotal:</b>	<b>\$ 4,071,051</b>	<b>\$ 4,227,009</b>	<b>\$ 4,576,967</b>	<b>\$ 349,958</b>	<b>\$ 505,916</b>
Transfers Out	\$ 133,738	\$ 67,250	\$ 67,250	\$ 0	\$(66,488)
Reserves - Operating	\$ 894,481	\$ 757,159	\$ 907,419	\$ 150,260	\$ 12,938
Reserves - Capital	\$ 0	\$ 111,705	\$ 0	\$(111,705)	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,099,270</b>	<b>\$ 5,163,123</b>	<b>\$ 5,551,636</b>	<b>\$ 388,513</b>	<b>\$ 452,366</b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	104,951	169,599	169,599	111,497	162,860	-6,739
5120002 - Disaster Relief	85	0	0	0	0	0
5122000 - Car Allowance	140	0	0	0	0	0
5122001 - Cell Phone Allowance	30	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,969	-2,969	0	-2,852	117
5140000 - Overtime	109	0	0	111	0	0
5140002 - Overtime- Code Enforcement	131	0	0	131	0	0
5160000 - Compensated Annual Leave	5,063	0	0	3,593	0	0
5160010 - Compensated Ann Leave Payoff	1,539	0	0	0	0	0
5160020 - Compensated Admin Leave	60	0	0	93	0	0
5170000 - Compensated Sick Leave	3,525	0	0	5,136	0	0
5170010 - Compensated Sick Leave Payoff	3,169	0	0	0	0	0
5210000 - Fica Taxes	8,577	12,976	12,976	8,732	12,458	-518
5220000 - Retirement Contributions	14,665	23,012	23,012	15,136	23,961	949
5230000 - Health Insurance	18,991	26,981	26,981	19,434	28,499	1,518
5231000 - Life Insurance	117	159	159	121	165	6
5232000 - Dental Insurance	433	724	724	572	749	25
5233000 - Lt Disability Insurance	170	280	280	193	261	-19
5233100 - St Disability Insurance	286	373	373	334	454	81
5240000 - Workers' Compensation	3,531	3,373	3,373	2,922	3,498	125
<b>Personal Services:</b>	<b>\$165,572</b>	<b>\$234,508</b>	<b>\$234,508</b>	<b>\$168,003</b>	<b>\$230,053</b>	<b>-\$4,455</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	16,558	10,000	16,115	2,752	10,000	0
5312000 - Tax Collector Fees	69,577	65,137	65,137	72,254	65,127	-10
5340000 - Other Contractual Services	11,967	60,565	60,565	9,333	60,565	0
5400000 - Travel And Per Diem	136	1,400	1,400	40	1,400	0
5410000 - Communications	5,567	7,888	7,888	5,160	7,888	0
5420000 - Freight & Postage Services	2,795	3,000	3,000	0	3,000	0
5430000 - Utility Services	318,758	522,000	522,000	310,717	507,854	-14,146
5440000 - Rentals And Leases	650	780	780	585	780	0
5450000 - Insurance	7,033	7,853	7,853	7,853	7,620	-233
5460000 - Repair & Maintenance Svcs	2,083,495	2,955,599	3,089,346	1,639,697	2,566,155	-389,444
5462000 - Rep & Maint-automotive	1,157	1,100	1,100	1,255	1,100	0
5470000 - Printing And Binding	1,463	2,000	2,000	0	2,000	0
5490501 - OH-Workers' Compensation	1,010	694	694	694	648	-46
5490502 - OH-Property & Liability Insurance	1,357	1,402	1,402	1,402	1,198	-204
5490503 - OH-Dental Insurance	150	180	180	180	221	41
5490504 - OH-Health Insurance	714	672	672	672	671	-1
5490505 - OH-Life/AD&D, STD, LTD	155	140	140	140	129	-11
5490509 - OH-Fleet Oversight	291	80	80	80	210	130
5490511 - OH-Fleet Fuel	540	450	450	450	304	-146
5511000 - Office Supplies	309	300	300	224	300	0
5520000 - Operating Supplies	303	650	650	222	650	0
5521000 - Gas & Oil	2,615	3,293	3,293	2,621	4,094	801
5525000 - Tools	0	450	450	0	450	0
5530000 - Road Materials & Supplies	0	100,000	100,000	66,818	100,000	0
5540000 - Books,pubs,subs & Memberships	995	4,000	4,000	1,995	4,000	0
5550000 - Training	0	550	550	0	550	0

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	<b>\$2,527,596</b>	<b>\$3,750,183</b>	<b>\$3,890,045</b>	<b>\$2,125,143</b>	<b>\$3,346,914</b>	<b>-\$403,269</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	86,360	0	0	1,000,000	913,640
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$86,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$913,640</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	149,219	133,738	133,738	133,738	67,250	-66,488
5910502 - Tran Out - Prop & Casualty	0	0	3,871	3,871	0	0
5910511 - Tran Out Fleet Fuel F511	1,260	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$150,479</b>	<b>\$133,738</b>	<b>\$137,609</b>	<b>\$137,609</b>	<b>\$67,250</b>	<b>-\$66,488</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	686,404	686,404	0	607,369	-79,035
5990020 - Reserve For Contingency	0	208,077	208,077	0	300,050	91,973
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$894,481</b>	<b>\$894,481</b>	<b>\$0</b>	<b>\$907,419</b>	<b>\$12,938</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	601,002	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$601,002</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,843,646</b>	<b>\$5,099,270</b>	<b>\$5,757,645</b>	<b>\$2,430,755</b>	<b>\$5,551,636</b>	<b>\$452,366</b>

## FUND 156 – FEDERAL AND STATE GRANTS FUND

### TRENDS & ISSUES

In order to ensure proper accounting of grants, Federal and State grant funds are budgeted in this Fund to allow for improved management. Additionally, this Fund includes appropriations associated with the CARES Act grant from the Florida Division of Emergency Management with an expiration date of December 30, 2020. Funds will be carried forward from FY20 and included later on in the budget process to ensure estimates are as accurate as possible.

#### **Changes between the Recommended and Tentative Budgets include:**

- **Operating increased, which was offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 35,969,109	\$ 6,660,582	\$ 6,660,582	\$ 0	\$(29,308,527)
<b>Subtotal:</b>	<b>\$ 35,969,109</b>	<b>\$ 6,660,582</b>	<b>\$ 6,660,582</b>	<b>\$ 0</b>	<b>\$(29,308,527)</b>
<b>REVENUES TOTAL:</b>	<b>\$ 35,969,109</b>	<b>\$ 6,660,582</b>	<b>\$ 6,660,582</b>	<b>\$ 0</b>	<b>\$(29,308,527)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 452,596	\$ 244,673	\$ 244,673	\$ 0	\$(207,923)
Operating Expenses	\$ 85,842	\$ 92,785	\$ 100,784	\$ 7,999	\$ 14,942
Capital Outlay	\$ 35,402,310	\$ 6,323,124	\$ 6,315,125	\$(7,999)	\$(29,087,185)
<b>Subtotal:</b>	<b>\$ 35,940,748</b>	<b>\$ 6,660,582</b>	<b>\$ 6,660,582</b>	<b>\$ 0</b>	<b>\$(29,280,166)</b>
Transfers Out	\$ 28,361	\$ 0	\$ 0	\$ 0	\$(28,361)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 35,969,109</b>	<b>\$ 6,660,582</b>	<b>\$ 6,660,582</b>	<b>\$ 0</b>	<b>\$(29,308,527)</b>

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

**FUND 156-FEDERAL AND STATE GRANTS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	146,375	310,382	170,752	143,024	180,669	-129,713
5120002 - Disaster Relief	763	0	8,919	8,918	0	0
5130001 - Vacancy Factor	0	-3,402	-1,150	0	-1,132	2,270
5130003 - Other Salaries & Wages-Deploym	2,545	0	0	0	0	0
5140000 - Overtime	0	0	0	12	0	0
5160000 - Compensated Annual Leave	4,019	0	2,359	3,841	0	0
5160010 - Compensated Ann Leave Payoff	2,997	0	0	0	0	0
5160020 - Compensated Admin Leave	1,817	0	66	590	0	0
5170000 - Compensated Sick Leave	3,162	0	0	2,063	0	0
5210000 - Fica Taxes	11,839	23,746	13,656	11,710	13,823	-9,923
5220000 - Retirement Contributions	13,440	26,289	15,424	13,909	18,066	-8,223
5230000 - Health Insurance	39,474	91,799	52,523	31,135	30,957	-60,842
5231000 - Life Insurance	169	291	171	150	184	-107
5232000 - Dental Insurance	964	1,735	1,161	902	984	-751
5233000 - Lt Disability Insurance	245	511	289	239	290	-221
5233100 - St Disability Insurance	443	687	451	433	524	-163
5240000 - Workers' Compensation	367	558	325	284	308	-250
<b>Personal Services:</b>	<b>\$228,620</b>	<b>\$452,596</b>	<b>\$264,946</b>	<b>\$217,209</b>	<b>\$244,673</b>	<b>-\$207,923</b>
<b>Operating Expenses:</b>						
5390000 - Training	0	1,100	1,100	0	1,100	0
5400000 - Travel And Per Diem	8,808	16,423	7,664	5,819	13,307	-3,116
5410000 - Communications	10,332	8,978	15,164	9,740	17,803	8,825
5460000 - Repair & Maintenance Svcs	2,007	7,500	0	0	0	-7,500
5462000 - Rep & Maint-automotive	10	0	0	0	0	0
5470000 - Printing And Binding	1,859	0	2,766	2,902	0	0
5480000 - Promotional Activities	0	0	823	822	0	0
5490000 - Oth Current Chgs & Obligations	0	0	49,174,239	0	7,663	7,663
5511000 - Office Supplies	6,577	2,742	1,677	1,081	692	-2,050
5512000 - Office Equipment	0	0	3,597	495	0	0
5520000 - Operating Supplies	49,627	18,478	222,349	44,275	29,302	10,824
5522000 - Chemicals	22,777	22,774	35,604	36,821	22,144	-630
5526000 - Clothing	118	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	1,085	1,125	1,345	4,612	2,321	1,196
5541000 - Registration Fees	4,179	870	600	600	600	-270
5550000 - Training	2,724	5,852	8,717	2,547	5,852	0
<b>Operating Expenses:</b>	<b>\$110,101</b>	<b>\$85,842</b>	<b>\$49,475,645</b>	<b>\$109,716</b>	<b>\$100,784</b>	<b>\$14,942</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	80,559	37,985	153,652	44,749	0	-37,985
5650000 - Construction In Progress	13,047,192	35,364,325	32,536,663	16,281,849	6,315,125	-29,049,200
<b>Capital Outlay:</b>	<b>\$13,127,750</b>	<b>\$35,402,310</b>	<b>\$32,690,315</b>	<b>\$16,326,598</b>	<b>\$6,315,125</b>	<b>-\$29,087,185</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	26,231	0	23,462	0	0	0
5820000 - Aids To Private Organization	59,881	0	16,391,413	1,240,672	0	0
<b>Grants and Aids:</b>	<b>\$86,112</b>	<b>\$0</b>	<b>\$16,414,875</b>	<b>\$1,240,672</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	48,361	28,361	215,389	33,479	0	-28,361

**FUND 156-FEDERAL AND STATE GRANTS**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
Transfers Out:	\$48,361	\$28,361	\$215,389	\$33,479	\$0	-\$28,361
<b>TOTAL EXPENDITURES:</b>	\$13,600,944	\$35,969,109	\$99,061,170	\$17,927,673	\$6,660,582	-\$29,308,527



## FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

### TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by both cities, the School District and the County for public safety and supporting agency communications.

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating increased, which was offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code. These changes were partially offset by an adjustment to Overhead allocations.**
- **Transfers Out were adjusted for this Fund's proportionate share of two capital projects for Dispenser and Monitoring Upgrades of fuel sites.**
- **Reserves – Operating were adjusted in accordance with the Budget Policy.**

### REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from inter-local agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Inter-fund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios. Additional revenues include Interest, Rents and Royalties, and Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

**158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<b>Subtotal:</b>	<b>\$ 1,224,608</b>	<b>\$ 1,065,434</b>	<b>\$ 1,065,434</b>	<b>\$ 0</b>	<b>\$(159,174)</b>
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
<b>REVENUES TOTAL:</b>	<b>\$ 3,464,345</b>	<b>\$ 2,994,119</b>	<b>\$ 2,994,119</b>	<b>\$ 0</b>	<b>\$(470,226)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 351,039	\$ 327,996	\$ 328,679	\$ 683	\$(22,360)
Operating Expenses	\$ 2,014,352	\$ 1,844,382	\$ 1,849,381	\$ 4,999	\$(164,971)
Capital Outlay	\$ 450,795	\$ 50,199	\$ 44,999	\$(5,200)	\$(405,796)
<b>Subtotal:</b>	<b>\$ 2,816,186</b>	<b>\$ 2,222,577</b>	<b>\$ 2,223,059</b>	<b>\$ 482</b>	<b>\$(593,127)</b>
Transfers Out	\$ 213,248	\$ 98,655	\$ 106,685	\$ 8,030	\$(106,563)
Reserves - Operating	\$ 434,911	\$ 672,887	\$ 664,375	\$(8,512)	\$ 229,464
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,464,345</b>	<b>\$ 2,994,119</b>	<b>\$ 2,994,119</b>	<b>\$ 0</b>	<b>\$(470,226)</b>

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

**FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	212,576	250,236	250,236	172,783	226,277	-23,959
5120002 - Disaster Relief	1,398	0	0	1,488	0	0
5130001 - Vacancy Factor	0	-4,431	-4,431	0	-4,013	418
5140000 - Overtime	3,615	3,000	3,000	1,252	3,000	0
5160000 - Compensated Annual Leave	21,206	0	0	10,131	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	12,963	0	0
5160020 - Compensated Admin Leave	2,005	0	0	2,173	0	0
5170000 - Compensated Sick Leave	9,285	0	0	2,876	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	16,201	0	0
5210000 - Fica Taxes	17,783	19,372	19,372	15,985	17,539	-1,833
5220000 - Retirement Contributions	25,755	27,717	27,717	21,042	27,920	203
5230000 - Health Insurance	44,066	46,095	46,095	35,629	50,293	4,198
5231000 - Life Insurance	254	238	238	184	234	-4
5232000 - Dental Insurance	924	1,053	1,053	823	1,044	-9
5233000 - Lt Disability Insurance	370	418	418	292	367	-51
5233100 - St Disability Insurance	670	557	557	529	663	106
5240000 - Workers' Compensation	7,289	6,784	6,784	5,822	5,355	-1,429
<b>Personal Services:</b>	<b>\$347,195</b>	<b>\$351,039</b>	<b>\$351,039</b>	<b>\$300,175</b>	<b>\$328,679</b>	<b>-\$22,360</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	160,474	160,474	160,224	0	-160,474
5340000 - Other Contractual Services	1,600	2,000	2,000	400	2,000	0
5400000 - Travel And Per Diem	2,446	1,320	1,320	599	6,287	4,967
5410000 - Communications	21,252	21,644	21,644	16,234	23,294	1,650
5420000 - Freight & Postage Services	390	800	800	556	800	0
5430000 - Utility Services	72,554	85,000	85,000	52,760	85,000	0
5440000 - Rentals And Leases	62,302	56,006	56,006	53,783	56,918	912
5450000 - Insurance	38,305	45,896	45,896	45,896	49,621	3,725
5460000 - Repair & Maintenance Svcs	1,452,471	1,574,501	1,574,501	1,470,667	1,551,348	-23,153
5462000 - Rep & Maint-automotive	1,012	2,000	2,000	543	1,800	-200
5490000 - Oth Current Chgs & Obligations	0	33,636	33,636	9,708	0	-33,636
5490501 - OH-Workers' Compensation	1,253	858	858	858	804	-54
5490502 - OH-Property & Liability Insurance	7,393	8,193	8,193	8,193	7,799	-394
5490503 - OH-Dental Insurance	188	224	224	224	274	50
5490504 - OH-Health Insurance	884	832	832	832	834	2
5490505 - OH-Life/AD&D, STD, LTD	305	329	329	329	305	-24
5490509 - OH-Fleet Oversight	194	160	160	160	525	365
5490511 - OH-Fleet Fuel	360	900	900	900	760	-140
5511000 - Office Supplies	503	500	500	494	750	250
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	1,047	1,500	1,500	120	6,700	5,200
5520010 - Computer Software	0	0	0	0	10,800	10,800
5520020 - Computer Hardware, Non-Capital	0	0	0	0	2,700	2,700
5521000 - Gas & Oil	4,600	14,200	14,200	8,885	20,700	6,500
5525000 - Tools	0	1,000	1,000	543	1,000	0
5526000 - Clothing	343	600	600	100	900	300
5540000 - Books,pubs,subs & Memberships	137	279	279	0	912	633
5541000 - Registration Fees	0	1,000	1,000	0	1,800	800
5550000 - Training	0	0	0	0	14,250	14,250

**FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	<b>\$1,669,542</b>	<b>\$2,014,352</b>	<b>\$2,014,352</b>	<b>\$1,833,008</b>	<b>\$1,849,381</b>	<b>-\$164,971</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	197,982	0	159,840	159,840	0	0
5640000 - Machinery & Equipment	51,885	0	0	0	20,000	20,000
5640020 - Computer Hardware, Capital	0	29,526	29,526	29,526	0	-29,526
5640100 - Vehicles	0	21,000	21,000	20,602	24,999	3,999
5650000 - Construction In Progress	607,240	400,269	32,333	32,333	0	-400,269
<b>Capital Outlay:</b>	<b>\$857,107</b>	<b>\$450,795</b>	<b>\$242,699</b>	<b>\$242,301</b>	<b>\$44,999</b>	<b>-\$405,796</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	173,709	213,248	213,248	213,248	98,655	-114,593
5910502 - Tran Out - Prop & Casualty	0	0	22,626	22,626	0	0
5910511 - Tran Out Fleet Fuel F511	840	0	0	0	8,030	8,030
<b>Transfers Out:</b>	<b>\$174,549</b>	<b>\$213,248</b>	<b>\$235,874</b>	<b>\$235,874</b>	<b>\$106,685</b>	<b>-\$106,563</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	434,911	434,911	0	380,791	-54,120
5990020 - Reserve For Contingency	0	0	207,087	0	283,584	283,584
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$434,911</b>	<b>\$641,998</b>	<b>\$0</b>	<b>\$664,375</b>	<b>\$229,464</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,048,393</b>	<b>\$3,464,345</b>	<b>\$3,485,962</b>	<b>\$2,611,357</b>	<b>\$2,994,119</b>	<b>-\$470,226</b>

## FUND 168 – SECTION 8 FUND

### TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating Expenses decreased to offset the adjustments in Personal Services, Transfers Out and the revised Fund Balance estimate.**
- **Transfers Out increased to support Debt Service obligations for Fund 251 - Public Improvement Revenue Bonds, Series 2020 associated with the Mill Creek property per the Human Services Department.**

### REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue source is Interest and Fund Balance.

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

- **Fund Balance estimates were reevaluated which resulted in a reduction.**

**168-SECTION 8 FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 15,542,718	\$ 15,941,112	\$ 15,941,112	\$ 0	\$ 398,394
Miscellaneous Revenues	\$ 24,841	\$ 17,016	\$ 17,016	\$ 0	\$(7,825)
<u>Less 5% Statutory Reduction</u>	<u>\$(1,242)</u>	<u>\$(851)</u>	<u>\$(851)</u>	<u>\$ 0</u>	<u>\$ 391</u>
<b>Subtotal:</b>	<b>\$ 15,566,317</b>	<b>\$ 15,957,277</b>	<b>\$ 15,957,277</b>	<b>\$ 0</b>	<b>\$ 390,960</b>
<u>Fund Balance</u>	<u>\$ 2,574,368</u>	<u>\$ 2,441,486</u>	<u>\$ 2,316,486</u>	<u>\$(125,000)</u>	<u>\$(257,882)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 18,140,685</u></b>	<b><u>\$ 18,398,763</u></b>	<b><u>\$ 18,273,763</u></b>	<b><u>\$(125,000)</u></b>	<b><u>\$ 133,078</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 900,161	\$ 900,578	\$ 911,990	\$ 11,412	\$ 11,829
<u>Operating Expenses</u>	<u>\$ 17,240,524</u>	<u>\$ 17,498,185</u>	<u>\$ 17,289,773</u>	<u>\$(208,412)</u>	<u>\$ 49,249</u>
<b>Subtotal:</b>	<b>\$ 18,140,685</b>	<b>\$ 18,398,763</b>	<b>\$ 18,201,763</b>	<b>\$(197,000)</b>	<b>\$ 61,078</b>
<u>Transfers Out</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 18,140,685</u></b>	<b><u>\$ 18,398,763</u></b>	<b><u>\$ 18,273,763</u></b>	<b><u>\$(125,000)</u></b>	<b><u>\$ 133,078</u></b>

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

**FUND 168-SECTION 8**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	481,494	614,547	614,547	426,223	606,801	-7,746
5120002 - Disaster Relief	0	0	0	987	0	0
5130001 - Vacancy Factor	0	-10,839	-10,839	0	-10,706	133
5140000 - Overtime	1,300	5,000	5,000	2,559	5,000	0
5150300 - Class C Meals	153	0	0	16	0	0
5160000 - Compensated Annual Leave	30,997	0	0	20,107	0	0
5160010 - Compensated Ann Leave Payoff	7	0	0	145	0	0
5160020 - Compensated Admin Leave	2,907	0	0	1,233	0	0
5170000 - Compensated Sick Leave	19,458	0	0	23,213	0	0
5210000 - Fica Taxes	38,817	47,395	47,395	34,628	46,801	-594
5220000 - Retirement Contributions	51,033	47,788	47,788	47,042	55,646	7,858
5230000 - Health Insurance	138,166	185,161	185,161	132,005	196,597	11,436
5231000 - Life Insurance	573	582	582	473	618	36
5232000 - Dental Insurance	2,703	3,932	3,932	2,984	4,038	106
5233000 - Lt Disability Insurance	832	1,021	1,021	751	980	-41
5233100 - St Disability Insurance	1,506	1,362	1,362	1,359	1,771	409
5240000 - Workers' Compensation	3,262	4,212	4,212	2,583	4,444	232
<b>Personal Services:</b>	<b>\$773,208</b>	<b>\$900,161</b>	<b>\$900,161</b>	<b>\$696,309</b>	<b>\$911,990</b>	<b>\$11,829</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	1,000	1,000	3,080	1,000	0
5320000 - Accounting & Auditing Svcs	2,600	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	19,864	18,000	18,000	18,250	18,000	0
5400000 - Travel And Per Diem	4,772	9,000	9,000	0	9,000	0
5410000 - Communications	3,372	2,500	2,500	3,530	2,500	0
5420000 - Freight & Postage Services	8,271	5,000	5,000	7,134	5,000	0
5440000 - Rentals And Leases	4,764	4,000	4,000	27,305	4,000	0
5450000 - Insurance	0	1,691	1,691	0	0	-1,691
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	48	1,000	1,000	1,381	1,000	0
5470000 - Printing And Binding	524	500	500	200	500	0
5480000 - Promotional Activities	2,602	5,000	5,000	5,466	5,000	0
5488000 - Promotional-ads/media Buys	0	1,000	1,000	195	1,000	0
5490000 - Oth Current Chgs & Obligations	1,480,786	4,252,653	4,980,846	1,534,047	3,115,241	-1,137,412
5491000 - Other Government Agencies	13,012,539	12,896,880	12,896,880	12,658,696	14,084,732	1,187,852
5511000 - Office Supplies	18,042	15,000	15,000	15,564	15,000	0
5512000 - Office Equipment	216	500	500	600	500	0
5520000 - Operating Supplies	6,992	7,500	7,500	2,198	7,500	0
5521000 - Gas & Oil	3,618	3,000	3,000	2,127	3,000	0
5540000 - Books,pubs,subs & Memberships	349	0	0	726	500	500
5541000 - Registration Fees	5,283	7,000	7,000	2,168	7,000	0
5550000 - Training	0	5,000	5,000	3,000	5,000	0
<b>Operating Expenses:</b>	<b>\$14,574,640</b>	<b>\$17,240,524</b>	<b>\$17,968,717</b>	<b>\$14,285,666</b>	<b>\$17,289,773</b>	<b>\$49,249</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	20,000	14,205	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$14,205</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910251 - Transfer Out - Public Imp Rev Bonds	0	0	0	0	72,000	72,000

**FUND 168-SECTION 8**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	707	707	0	0
5910511 - Tran Out Fleet Fuel F511	840	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$840</b>	<b>\$0</b>	<b>\$707</b>	<b>\$707</b>	<b>\$72,000</b>	<b>\$72,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,348,688</b>	<b>\$18,140,685</b>	<b>\$18,889,585</b>	<b>\$14,996,887</b>	<b>\$18,273,763</b>	<b>\$133,078</b>



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

### TRENDS & ISSUES

The Road Impact Fee Zone 1/Shared Fund was established to account for revenues and appropriations realized from Impact Fees levied on developments affecting this zone's transportation system. This Fund closed in FY19.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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

<b>174 – ROAD IMPACT FEE ZONE 1/SHARED</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

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

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

## FUND 177 – FIRE IMPACT FEE FUND

### TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 217-96 and can only be used as directed by the Ordinance for needs related to new growth.

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

- **Reserves increased to allocate the additional revenue to Station #45.**

### REVENUES

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

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

- **Revenues were revised which resulted in an increase to Permits, Fees and Special Assessments.**

**177-FIRE IMPACT FEE FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 2,562,930	\$ 1,373,071	\$ 2,428,049	\$ 1,054,978	\$(134,881)
Miscellaneous Revenues	\$ 54,322	\$ 54,322	\$ 54,322	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(130,863)	\$(71,370)	\$(124,119)	\$(52,749)	\$ 6,744
<b>Subtotal:</b>	<b>\$ 2,486,389</b>	<b>\$ 1,356,023</b>	<b>\$ 2,358,252</b>	<b>\$ 1,002,229</b>	<b>\$(128,137)</b>
<u>Fund Balance</u>	<u>\$ 3,972,967</u>	<u>\$ 1,046,839</u>	<u>\$ 1,046,839</u>	<u>\$ 0</u>	<u>\$(2,926,128)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 6,459,356</u></b>	<b><u>\$ 2,402,862</u></b>	<b><u>\$ 3,405,091</u></b>	<b><u>\$ 1,002,229</u></b>	<b><u>\$(3,054,265)</u></b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 15,000	\$ 20,000	\$ 20,000	\$ 0	\$ 5,000
Capital Outlay	\$ 6,196,290	\$ 0	\$ 0	\$ 0	\$(6,196,290)
<b>Subtotal:</b>	<b>\$ 6,211,290</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 0</b>	<b>\$(6,191,290)</b>
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	\$ 2,364,979	\$ 3,367,208	\$ 1,002,229	\$ 3,193,071
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 6,459,356</u></b>	<b><u>\$ 2,402,862</u></b>	<b><u>\$ 3,405,091</u></b>	<b><u>\$ 1,002,229</u></b>	<b><u>\$(3,054,265)</u></b>

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

**FUND 177-FIRE IMPACT FEE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	0	10,000	10,000
5340000 - Other Contractual Services	6,755	15,000	15,000	4,774	10,000	-5,000
5490500 - Reimbursement Of Py Revenue	4,093	0	0	4,348	0	0
<b>Operating Expenses:</b>	<b>\$10,848</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$9,122</b>	<b>\$20,000</b>	<b>\$5,000</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	13,692	6,196,290	6,196,290	0	0	-6,196,290
<b>Capital Outlay:</b>	<b>\$13,692</b>	<b>\$6,196,290</b>	<b>\$6,196,290</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$6,196,290</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	22,185	61,225	61,225	61,225	12,471	-48,754
<b>Transfers Out:</b>	<b>\$22,185</b>	<b>\$61,225</b>	<b>\$61,225</b>	<b>\$61,225</b>	<b>\$12,471</b>	<b>-\$48,754</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	12,704	12,704	0	5,412	-7,292
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$12,704</b>	<b>\$12,704</b>	<b>\$0</b>	<b>\$5,412</b>	<b>-\$7,292</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	174,137	1,188,455	0	3,367,208	3,193,071
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$174,137</b>	<b>\$1,188,455</b>	<b>\$0</b>	<b>\$3,367,208</b>	<b>\$3,193,071</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$46,725</b>	<b>\$6,459,356</b>	<b>\$7,473,674</b>	<b>\$70,347</b>	<b>\$3,405,091</b>	<b>-\$3,054,265</b>

## FUND 178 – PARKS IMPACT FEE FUND

### TRENDS & ISSUES

The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth related impact fees that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The Parks Impact Fee Ordinance and program was revised in FY19 which resulted in an increase in the fees and a redesign of the program. The most significant revision resulted in a reduction to just three zones to aid in the management, oversight and success of the program.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**178-PARKS IMPACT FEE FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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)
<b>Subtotal:</b>	<b>\$ 5,237,631</b>	<b>\$ 7,047,308</b>	<b>\$ 7,047,308</b>	<b>\$ 0</b>	<b>\$ 1,809,677</b>
Fund Balance	\$ 8,555,593	\$ 8,841,233	\$ 8,841,233	\$ 0	\$ 285,640
<b>REVENUES TOTAL:</b>	<b>\$ 13,793,224</b>	<b>\$ 15,888,541</b>	<b>\$ 15,888,541</b>	<b>\$ 0</b>	<b>\$ 2,095,317</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 6,000	\$ 25,000	\$ 25,000	\$ 0	\$ 19,000
Capital Outlay	\$ 4,980,600	\$ 125,000	\$ 125,000	\$ 0	\$(4,855,600)
<b>Subtotal:</b>	<b>\$ 4,986,600</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 0</b>	<b>\$(4,836,600)</b>
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
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,793,224</b>	<b>\$ 15,888,541</b>	<b>\$ 15,888,541</b>	<b>\$ 0</b>	<b>\$ 2,095,317</b>

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



**FUND 178-PARKS IMPACT FEE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	17,999	0	19,057	13,764	0	0
5310006 - Legal Fees	1,350	0	0	0	0	0
5340000 - Other Contractual Services	11,256	6,000	25,000	9,969	25,000	19,000
5490500 - Reimbursement Of Py Revenue	13,261	0	2,000	7,433	0	0
<b>Operating Expenses:</b>	<b>\$43,867</b>	<b>\$6,000</b>	<b>\$46,057</b>	<b>\$31,166</b>	<b>\$25,000</b>	<b>\$19,000</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	526,942	4,980,600	9,327,957	436,200	125,000	-4,855,600
<b>Capital Outlay:</b>	<b>\$526,942</b>	<b>\$4,980,600</b>	<b>\$9,327,957</b>	<b>\$436,200</b>	<b>\$125,000</b>	<b>-\$4,855,600</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	130,580	59,247	59,247	59,247	42,422	-16,825
<b>Transfers Out:</b>	<b>\$130,580</b>	<b>\$59,247</b>	<b>\$59,247</b>	<b>\$59,247</b>	<b>\$42,422</b>	<b>-\$16,825</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	7,746,247	7,083,300	0	14,694,989	6,948,742
5990041 - Res For Capital - Designated	0	1,001,130	1,001,130	0	1,001,130	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$8,747,377</b>	<b>\$8,084,430</b>	<b>\$0</b>	<b>\$15,696,119</b>	<b>\$6,948,742</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$701,389</b>	<b>\$13,793,224</b>	<b>\$17,517,691</b>	<b>\$526,613</b>	<b>\$15,888,541</b>	<b>\$2,095,317</b>

## FUND 180 – INMATE WELFARE FUND

### TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED tests and research materials to those requiring detention or supervision in Osceola County.

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

- **Operating increased, which is offset by a reduction in Capital Outlay, as a result of a change in the capital threshold for equipment. This adjustment is in accordance with the Florida Administrative Code and the County's Finance Code. Additionally, there were adjustments to Overhead allocations.**
- **Reserves were adjusted in accordance with the Budget Policy.**

### REVENUES

The County contracts with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, charges for printing services, interest and Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

**180-INMATE WELFARE FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<b>Subtotal:</b>	<b>\$ 855,520</b>	<b>\$ 828,586</b>	<b>\$ 828,586</b>	<b>\$ 0</b>	<b>\$(26,934)</b>
Fund Balance	\$ 1,006,592	\$ 1,550,839	\$ 1,550,839	\$ 0	\$ 544,247
<b>REVENUES TOTAL:</b>	<b>\$ 1,862,112</b>	<b>\$ 2,379,425</b>	<b>\$ 2,379,425</b>	<b>\$ 0</b>	<b>\$ 517,313</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 133,240	\$ 134,687	\$ 134,687	\$ 0	\$ 1,447
Operating Expenses	\$ 741,117	\$ 746,043	\$ 758,967	\$ 12,924	\$ 17,850
Capital Outlay	\$ 201,100	\$ 198,900	\$ 186,000	\$(12,900)	\$(15,100)
<b>Subtotal:</b>	<b>\$ 1,075,457</b>	<b>\$ 1,079,630</b>	<b>\$ 1,079,654</b>	<b>\$ 24</b>	<b>\$ 4,197</b>
Transfers Out	\$ 37,342	\$ 64,527	\$ 64,527	\$ 0	\$ 27,185
Reserves - Operating	\$ 80,475	\$ 391,203	\$ 397,639	\$ 6,436	\$ 317,164
Reserves - Stability	\$ 668,838	\$ 844,065	\$ 837,605	\$(6,460)	\$ 168,767
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,862,112</b>	<b>\$ 2,379,425</b>	<b>\$ 2,379,425</b>	<b>\$ 0</b>	<b>\$ 517,313</b>

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

**FUND 180-INMATE WELFARE**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	56,536	83,854	83,854	67,267	83,866	12
5130001 - Vacancy Factor	0	-1,642	-1,642	0	-1,642	0
5140000 - Overtime	8,261	10,000	10,000	8,197	10,000	0
5160000 - Compensated Annual Leave	1,918	0	0	4,719	0	0
5170000 - Compensated Sick Leave	1,429	0	0	1,951	0	0
5210000 - Fica Taxes	4,824	7,180	7,180	5,785	7,180	0
5220000 - Retirement Contributions	5,680	7,949	7,949	7,181	9,386	1,437
5230000 - Health Insurance	14,184	21,590	21,590	19,099	21,830	240
5231000 - Life Insurance	65	88	88	74	95	7
5232000 - Dental Insurance	421	630	630	558	656	26
5233000 - Lt Disability Insurance	95	155	155	118	150	-5
5233100 - St Disability Insurance	172	206	206	215	272	66
5240000 - Workers' Compensation	2,757	3,230	3,230	2,982	2,894	-336
<b>Personal Services:</b>	<b>\$96,344</b>	<b>\$133,240</b>	<b>\$133,240</b>	<b>\$118,146</b>	<b>\$134,687</b>	<b>\$1,447</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	43,764	118,964	118,964	43,164	118,964	0
5340000 - Other Contractual Services	197,663	307,403	307,403	203,398	307,403	0
5430000 - Utility Services	1,176	1,174	1,174	1,104	1,204	30
5440000 - Rentals And Leases	42,538	21,288	21,288	19,932	42,636	21,348
5450000 - Insurance	0	233	233	233	521	288
5460000 - Repair & Maintenance Svcs	11,298	36,280	36,280	25,686	7,540	-28,740
5490501 - OH-Workers' Compensation	0	514	514	514	480	-34
5490502 - OH-Property & Liability Insurance	0	42	42	42	82	40
5490503 - OH-Dental Insurance	0	134	134	134	164	30
5490504 - OH-Health Insurance	0	498	498	498	498	0
5490505 - OH-Life/AD&D, STD, LTD	0	156	156	156	144	-12
5511000 - Office Supplies	1,878	6,000	6,000	125	18,000	12,000
5512000 - Office Equipment	5,671	31,000	31,000	348	31,000	0
5520000 - Operating Supplies	128,283	191,931	191,931	122,782	204,831	12,900
5520020 - Computer Hardware, Non-Capital	5,650	0	0	0	0	0
5522000 - Chemicals	0	0	0	240	0	0
5540000 - Books,pubs,subs & Memberships	12,301	25,500	25,500	7,938	25,500	0
<b>Operating Expenses:</b>	<b>\$450,222</b>	<b>\$741,117</b>	<b>\$741,117</b>	<b>\$426,293</b>	<b>\$758,967</b>	<b>\$17,850</b>
<b>Capital Outlay:</b>						
5620000 - Buildings	0	150,000	150,000	0	150,000	0
5640000 - Machinery & Equipment	8,461	48,900	48,900	-7,502	36,000	-12,900
5640020 - Computer Hardware, Capital	0	2,200	2,200	0	0	-2,200
<b>Capital Outlay:</b>	<b>\$8,461</b>	<b>\$201,100</b>	<b>\$201,100</b>	<b>-\$7,502</b>	<b>\$186,000</b>	<b>-\$15,100</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	28,494	37,342	37,342	37,342	64,527	27,185
5910502 - Tran Out - Prop & Casualty	0	0	115	115	0	0
<b>Transfers Out:</b>	<b>\$28,494</b>	<b>\$37,342</b>	<b>\$37,457</b>	<b>\$37,457</b>	<b>\$64,527</b>	<b>\$27,185</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	0	0	0	159,697	159,697
5990020 - Reserve For Contingency	0	80,475	240,475	0	237,942	157,467
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$80,475</b>	<b>\$240,475</b>	<b>\$0</b>	<b>\$397,639</b>	<b>\$317,164</b>

**FUND 180-INMATE WELFARE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	668,838	1,320,339	0	837,605	168,767
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$668,838</b>	<b>\$1,320,339</b>	<b>\$0</b>	<b>\$837,605</b>	<b>\$168,767</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$583,520</b>	<b>\$1,862,112</b>	<b>\$2,673,728</b>	<b>\$574,394</b>	<b>\$2,379,425</b>	<b>\$517,313</b>

## FUND 183 –ROAD IMPACT ZONE 3

### TRENDS & ISSUES

The Transportation Impact Fee Zone 3 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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

<b>183 –ROAD IMPACT ZONE 3</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**FUND 183 –ROAD IMPACT ZONE 3**

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



## FUND 184 – ROAD IMPACT FEE ZONE 4

### TRENDS & ISSUES

The Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. This is essentially an inactive Fund as it is from the old Transportation Impact Fee program.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue for FY21.

**There were no changes between the Recommended and Tentative Budgets.**

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

<b>184 – ROAD IMPACT FEE ZONE 4</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**FUND 184 – ROAD IMPACT FEE ZONE 4**

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

## FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY FUND

### TRENDS & ISSUES

The Road Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County's transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

The only revenue source is Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

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

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

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

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

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

## FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 8,293,546</b>	<b>\$ 6,527,068</b>	<b>\$ 6,527,068</b>	<b>\$ 0</b>	<b>\$(1,766,478)</b>
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>\$ 680,448</u>	<u>\$ 0</u>	<u>\$(6,520,604)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 15,494,598</u></b>	<b><u>\$ 9,474,756</u></b>	<b><u>\$ 9,474,756</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(6,019,842)</u></b>
<b>EXPENDITURES:</b>					
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>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,771,538)</u>
<b>Subtotal:</b>	<b>\$ 14,958,115</b>	<b>\$ 9,449,269</b>	<b>\$ 9,449,269</b>	<b>\$ 0</b>	<b>\$(5,508,846)</b>
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>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 15,494,598</u></b>	<b><u>\$ 9,474,756</u></b>	<b><u>\$ 9,474,756</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(6,019,842)</u></b>

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

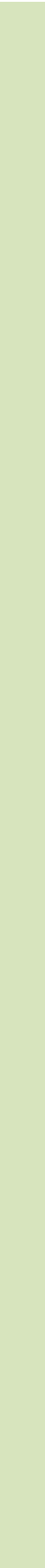


**FUND 189 - SECOND LOCAL OPTION FUEL TAX**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340005 - LYNX	7,626,542	9,186,577	9,449,269	9,449,269	9,449,269	262,692
5450000 - Insurance	1,344	0	0	0	0	0
5460007 - R&M Road Milling and Resurfacing	2,994,516	3,000,000	3,000,000	2,999,989	0	-3,000,000
5490502 - OH-Property & Liability Insurance	259	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$10,622,661</b>	<b>\$12,186,577</b>	<b>\$12,449,269</b>	<b>\$12,449,258</b>	<b>\$9,449,269</b>	<b>-\$2,737,308</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	90,000	2,771,538	2,681,538	299,273	0	-2,771,538
<b>Capital Outlay:</b>	<b>\$90,000</b>	<b>\$2,771,538</b>	<b>\$2,681,538</b>	<b>\$299,273</b>	<b>\$0</b>	<b>-\$2,771,538</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	23,115	9,179	9,179	9,179	25,487	16,308
<b>Transfers Out:</b>	<b>\$23,115</b>	<b>\$9,179</b>	<b>\$9,179</b>	<b>\$9,179</b>	<b>\$25,487</b>	<b>\$16,308</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	527,304	299,489	0	0	-527,304
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$527,304</b>	<b>\$299,489</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$527,304</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,735,776</b>	<b>\$15,494,598</b>	<b>\$15,439,475</b>	<b>\$12,757,710</b>	<b>\$9,474,756</b>	<b>-\$6,019,842</b>

# DEBT SERVICE FUNDS

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## FUND 201 – DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

### TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 \$8,600,000 (Fund 234). This bond will sunset in October 2025.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 1,157,870</b>	<b>\$ 1,162,741</b>	<b>\$ 1,162,741</b>	<b>\$ 0</b>	<b>\$ 4,871</b>
<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>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,215,907</u></b>	<b><u>\$ 2,227,962</u></b>	<b><u>\$ 2,227,962</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 12,055</u></b>
<b>EXPENDITURES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 1,150,686</b>	<b>\$ 1,148,831</b>	<b>\$ 1,148,831</b>	<b>\$ 0</b>	<b>\$(1,855)</b>
<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>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,215,907</u></b>	<b><u>\$ 2,227,962</u></b>	<b><u>\$ 2,227,962</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 12,055</u></b>

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

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

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

## FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

### TRENDS & ISSUES

This Fund was established in FY09 to account for the payment of principal, interest and other debt service costs. This bond was issued to provide funds to finance costs of acquisition; construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. As this bond sunset in October 2018, the final payment in FY19 was made utilizing Fund Balance. This Fund is closed due to refunding in FY19. FY20 had a fund balance due to remaining cash from interest. These funds were moved to Fund 242.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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

<b>202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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



**FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009**

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

**FUND 204 – TDT TAXABLE 5<sup>TH</sup> CENT REVENUE BOND SERIES 2012**

**TRENDS & ISSUES**

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. This bond will sunset in October 2045.

**There were no changes between the Recommended and Tentative Budgets.**

**REVENUES**

The primary funding source is Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

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

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

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

**FUND 204 – TDT TAXABLE 5TH CENT REVENUE BOND SERIES 2012**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	235,000	240,000	240,000	240,000	255,000	15,000
5720000 - Interest	693,218	32,300	32,300	27,200	16,682	-15,618
5740000 - Pmt Refunded Bond Escrow Agent	11,615,830	0	0	0	0	0
<b>Debt Service:</b>	<b>\$12,544,047</b>	<b>\$272,300</b>	<b>\$272,300</b>	<b>\$267,200</b>	<b>\$271,682</b>	<b>-\$618</b>
<b>Transfers Out:</b>						
5910247 - Tran Out - 247	0	653,681	653,681	653,681	1,980	-651,701
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$653,681</b>	<b>\$653,681</b>	<b>\$653,681</b>	<b>\$1,980</b>	<b>-\$651,701</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	266,050	266,050	0	270,632	4,582
5990034 - Bond Reserves - Other	0	0	278,244	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$266,050</b>	<b>\$544,294</b>	<b>\$0</b>	<b>\$270,632</b>	<b>\$4,582</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,544,047</b>	<b>\$1,192,031</b>	<b>\$1,470,275</b>	<b>\$920,881</b>	<b>\$544,294</b>	<b>-\$647,737</b>

## FUND 210 – DEBT SERVICE WEST 192 IIC FUND

### TRENDS & ISSUES

This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**210-W 192 PHASE IIC SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
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>
<b>Subtotal:</b>	<b>\$ 326,681</b>	<b>\$ 317,626</b>	<b>\$ 317,626</b>	<b>\$ 0</b>	<b>\$(9,055)</b>
<u>Fund Balance</u>	<u>\$ 424,207</u>	<u>\$ 396,488</u>	<u>\$ 396,488</u>	<u>\$ 0</u>	<u>\$(27,719)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 750,888</u></b>	<b><u>\$ 714,114</u></b>	<b><u>\$ 714,114</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(36,774)</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Debt Service</u>	<u>\$ 354,400</u>	<u>\$ 329,782</u>	<u>\$ 329,782</u>	<u>\$ 0</u>	<u>\$(24,618)</u>
<b>Subtotal:</b>	<b>\$ 354,400</b>	<b>\$ 329,782</b>	<b>\$ 329,782</b>	<b>\$ 0</b>	<b>\$(24,618)</b>
<u>Reserves - Debt</u>	<u>\$ 396,488</u>	<u>\$ 384,332</u>	<u>\$ 384,332</u>	<u>\$ 0</u>	<u>\$(12,156)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 750,888</u></b>	<b><u>\$ 714,114</u></b>	<b><u>\$ 714,114</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(36,774)</u></b>

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

**FUND 210 – DEBT SERVICE WEST 192 IIC FUND**

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

## FUND 211 – SALES TAX REVENUE BONDS SERIES 2015A

### TRENDS & ISSUES

This Fund was established in FY15 to account for principal, interest and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**



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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 5,449</b>	<b>\$ 5,542</b>	<b>\$ 5,542</b>	<b>\$ 0</b>	<b>\$ 93</b>
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>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,271,943</u></b>	<b><u>\$ 5,318,318</u></b>	<b><u>\$ 5,318,318</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 46,375</u></b>
<b>EXPENDITURES:</b>					
<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>
<b>Subtotal:</b>	<b>\$ 3,327,183</b>	<b>\$ 3,346,808</b>	<b>\$ 3,346,808</b>	<b>\$ 0</b>	<b>\$ 19,625</b>
<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>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,271,943</u></b>	<b><u>\$ 5,318,318</u></b>	<b><u>\$ 5,318,318</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 46,375</u></b>

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

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

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

## FUND 234 – LTD GO BONDS 2006

### TRENDS & ISSUES

A portion of the monies collected pursuant to Ordinance 06-25 and Resolution No. 04-055R were appropriated to this Fund for the payments of principal, interest and other debt service costs related to the \$15,295,000 Save Osceola General Obligation Bond Series 2006. These bonds were issued to provide funding for the SAVE (Save And Value the Environment) Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. This Fund is closed due to refunding in FY18.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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

<b>234-LTD GO BONDS 2006</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**FUND 234-LTD GO BONDS 2006**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910201 - Tran Out - LTD GO Bond Series 2015	5,294	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$5,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FUND 235 – INFRA SALES SURTAX SERIES 2007

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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

**235 – INFRA SALES SURTAX SERIES 2007**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**FUND 235 – INFRA SALES SURTAX SERIES 2007**

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



## FUND 236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

### TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses related to this bond which was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. This fund is closed due to refunding in FY20.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 2,111,632</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(2,111,632)</b>
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>
<b>REVENUES TOTAL:</b>	<b>\$ 24,868,544</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(24,868,544)</b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 10,108,331</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(10,108,331)</u>
<b>Subtotal:</b>	<b>\$ 10,108,331</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(10,108,331)</b>
<u>Reserves - Debt</u>	<u>\$ 14,760,213</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(14,760,213)</u>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 24,868,544</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(24,868,544)</b>

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

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

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

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

## FUND 238 – G.O. BONDS SERIES 2010

### TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt service costs related to this bond which was issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding as well as Balance Forward and Interest to provide funds for debt service expenses. This bond was refunded during FY20 with the Limited General Obligation Refunding Bond, Series 2020 (Fund 250).

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

- **Funding is being eliminated, as the closeout process for this Fund will take place in FY20. All remaining funds will be re-established in Fund 250 – Limited GO Refunding Bond, Series 2020**

### REVENUES

This Fund has no revenue.

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

- **Revenues are being eliminated for the reason noted above.**

**238-GO BONDS 2010 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 2,226,878	\$ 2,230,382	\$ 0	\$(2,230,382)	\$(2,226,878)
Miscellaneous Revenues	\$ 10,000	\$ 10,000	\$ 0	\$(10,000)	\$(10,000)
<u>Less 5% Statutory Reduction</u>	<u>\$(111,844)</u>	<u>\$(112,019)</u>	<u>\$ 0</u>	<u>\$ 112,019</u>	<u>\$ 111,844</u>
<b>Subtotal:</b>	<b>\$ 2,125,034</b>	<b>\$ 2,128,363</b>	<b>\$ 0</b>	<b>\$(2,128,363)</b>	<b>\$(2,125,034)</b>
<u>Fund Balance</u>	<u>\$ 1,884,010</u>	<u>\$ 1,903,809</u>	<u>\$ 0</u>	<u>\$(1,903,809)</u>	<u>\$(1,884,010)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 4,009,044</u></b>	<b><u>\$ 4,032,172</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(4,032,172)</u></b>	<b><u>\$(4,009,044)</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 42,301	\$ 42,367	\$ 0	\$(42,367)	\$(42,301)
<u>Debt Service</u>	<u>\$ 2,062,934</u>	<u>\$ 2,056,871</u>	<u>\$ 0</u>	<u>\$(2,056,871)</u>	<u>\$(2,062,934)</u>
<b>Subtotal:</b>	<b>\$ 2,105,235</b>	<b>\$ 2,099,238</b>	<b>\$ 0</b>	<b>\$(2,099,238)</b>	<b>\$(2,105,235)</b>
<u>Reserves - Debt</u>	<u>\$ 1,903,809</u>	<u>\$ 1,932,934</u>	<u>\$ 0</u>	<u>\$(1,932,934)</u>	<u>\$(1,903,809)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 4,009,044</u></b>	<b><u>\$ 4,032,172</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(4,032,172)</u></b>	<b><u>\$(4,009,044)</u></b>

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

**FUND 238 – G.O. BONDS SERIES 2010**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	42,411	42,301	42,301	41,923	0	-42,301
<b>Operating Expenses:</b>	<b>\$42,411</b>	<b>\$42,301</b>	<b>\$42,301</b>	<b>\$41,923</b>	<b>\$0</b>	<b>-\$42,301</b>
<b>Debt Service:</b>						
5710000 - Principal	1,630,000	1,680,000	1,680,000	1,680,000	0	-1,680,000
5720000 - Interest	432,469	382,819	382,819	382,819	0	-382,819
5730000 - Other Debt Service Costs	127	115	115	0	0	-115
5740000 - Pmt Refunded Bond Escrow Agent	0	0	0	1,836,259	0	0
<b>Debt Service:</b>	<b>\$2,062,595</b>	<b>\$2,062,934</b>	<b>\$2,062,934</b>	<b>\$3,899,078</b>	<b>\$0</b>	<b>-\$2,062,934</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,903,809	1,903,809	0	0	-1,903,809
5990034 - Bond Reserves - Other	0	0	137,717	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,903,809</b>	<b>\$2,041,526</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,903,809</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,105,006</b>	<b>\$4,009,044</b>	<b>\$4,146,761</b>	<b>\$3,941,001</b>	<b>\$0</b>	<b>-\$4,009,044</b>

**FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011**

**TRENDS & ISSUES**

This Fund was established in FY12 to account for the payments of principal, interest and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

**There were no changes between the Recommended and Tentative Budgets.**

**REVENUES**

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<b>REVENUES TOTAL:</b>	<b>\$ 7,216,988</b>	<b>\$ 7,289,738</b>	<b>\$ 7,289,738</b>	<b>\$ 0</b>	<b>\$ 72,750</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 3,694,175	\$ 3,693,925	\$ 3,693,925	\$ 0	\$(250)
<b>Subtotal:</b>	<b>\$ 3,694,175</b>	<b>\$ 3,693,925</b>	<b>\$ 3,693,925</b>	<b>\$ 0</b>	<b>\$(250)</b>
Reserves - Debt	\$ 3,522,813	\$ 3,595,813	\$ 3,595,813	\$ 0	\$ 73,000
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,216,988</b>	<b>\$ 7,289,738</b>	<b>\$ 7,289,738</b>	<b>\$ 0</b>	<b>\$ 72,750</b>

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



**FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011**

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

## FUND 240 – TDT REVENUE REFUNDING BONDS SERIES 2012

### TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A and will sunset in October 2034.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund, Fund 105 – the 5th Cent Resort Tax Fund, as well as Interest and Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

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

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

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

**FUND 240 – TDT REVENUE REFUNDING BONDS SERIES 2012**

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

## FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

### TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 1,945</b>	<b>\$ 14,101</b>	<b>\$ 14,101</b>	<b>\$ 0</b>	<b>\$ 12,156</b>
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>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,903,032</u></b>	<b><u>\$ 10,158,776</u></b>	<b><u>\$ 10,158,776</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 4,255,744</u></b>
<b>EXPENDITURES:</b>					
<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>
<b>Subtotal:</b>	<b>\$ 955,200</b>	<b>\$ 5,168,304</b>	<b>\$ 5,168,304</b>	<b>\$ 0</b>	<b>\$ 4,213,104</b>
<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>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,903,032</u></b>	<b><u>\$ 10,158,776</u></b>	<b><u>\$ 10,158,776</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 4,255,744</u></b>

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

**FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015**

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

## FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

### TRENDS & ISSUES

This Fund was established in FY16 to account for the payment of principal, interest and other debt service expenses for the \$39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County's outstanding Sales Tax Bonds, Series 2009. Additionally, remaining funds from Fund 202 were transferred into this fund.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

Funding sources include Transfers In from the General Fund, Fund 306 – Local Option Sales Tax Fund, Fund 134 – Countywide Fire Fund, as well as Interest and Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**



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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 5,998</b>	<b>\$ 6,055</b>	<b>\$ 6,055</b>	<b>\$ 0</b>	<b>\$ 57</b>
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>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,049,282</u></b>	<b><u>\$ 5,066,882</u></b>	<b><u>\$ 5,066,882</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 17,600</u></b>
<b>EXPENDITURES:</b>					
<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>
<b>Subtotal:</b>	<b>\$ 2,924,788</b>	<b>\$ 2,918,488</b>	<b>\$ 2,918,488</b>	<b>\$ 0</b>	<b>\$(6,300)</b>
<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>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,049,282</u></b>	<b><u>\$ 5,066,882</u></b>	<b><u>\$ 5,066,882</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 17,600</u></b>

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

**FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016**

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

## FUND 243 – TDT REVENUE BONDS SERIES 2016

### TRENDS & ISSUES

This Fund was established in FY16 to account for the payments of principal, interest and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
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
<b>REVENUES TOTAL:</b>	<b>\$ 3,717,666</b>	<b>\$ 3,725,148</b>	<b>\$ 3,725,148</b>	<b>\$ 0</b>	<b>\$ 7,482</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,377,110	\$ 1,375,687	\$ 1,375,687	\$ 0	\$(1,423)
<b>Subtotal:</b>	<b>\$ 1,377,110</b>	<b>\$ 1,375,687</b>	<b>\$ 1,375,687</b>	<b>\$ 0</b>	<b>\$(1,423)</b>
Reserves - Debt	\$ 2,340,556	\$ 2,349,461	\$ 2,349,461	\$ 0	\$ 8,905
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,717,666</b>	<b>\$ 3,725,148</b>	<b>\$ 3,725,148</b>	<b>\$ 0</b>	<b>\$ 7,482</b>

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

**FUND 243 – TDT REVENUE BONDS SERIES 2016**

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

## FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

### TRENDS & ISSUES

This Fund was established in FY17 to account for the payments of principal, interest and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The new bond will sunset October 2024.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

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

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

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

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



## FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

### TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$26,078,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 10,841</b>	<b>\$ 10,941</b>	<b>\$ 10,941</b>	<b>\$ 0</b>	<b>\$ 100</b>
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>
<b>REVENUES TOTAL:</b>	<b><u>\$ 7,830,417</u></b>	<b><u>\$ 7,865,685</u></b>	<b><u>\$ 7,865,685</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 35,268</u></b>
<b>EXPENDITURES:</b>					
<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>
<b>Subtotal:</b>	<b>\$ 3,991,425</b>	<b>\$ 3,990,838</b>	<b>\$ 3,990,838</b>	<b>\$ 0</b>	<b>\$(587)</b>
<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>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 7,830,417</u></b>	<b><u>\$ 7,865,685</u></b>	<b><u>\$ 7,865,685</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 35,268</u></b>

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

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

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

## FUND 246 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

### TRENDS & ISSUES

This Fund was established in FY18 to account for the principal, interest, and other debt service costs associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
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
<b>REVENUES TOTAL:</b>	<b>\$ 2,501,857</b>	<b>\$ 2,505,169</b>	<b>\$ 2,505,169</b>	<b>\$ 0</b>	<b>\$ 3,312</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,477,940	\$ 1,477,043	\$ 1,477,043	\$ 0	\$(897)
<b>Subtotal:</b>	<b>\$ 1,477,940</b>	<b>\$ 1,477,043</b>	<b>\$ 1,477,043</b>	<b>\$ 0</b>	<b>\$(897)</b>
Reserves - Debt	\$ 1,023,917	\$ 1,028,126	\$ 1,028,126	\$ 0	\$ 4,209
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,501,857</b>	<b>\$ 2,505,169</b>	<b>\$ 2,505,169</b>	<b>\$ 0</b>	<b>\$ 3,312</b>

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

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

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

**FUND 247 – DS TDT REFUNDING BONDS 2019**

**TRENDS & ISSUES**

This Fund was established in FY19 to account for the payments of principal, interest and other debt service expenses for the \$11,595,000 DS TDT Refunding Bonds 2019 bonds which were issued due to the partial refunding of the County’s outstanding Taxable 5<sup>th</sup> Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

**There were no changes between the Recommended and Tentative Budgets.**

**REVENUES**

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

**There were no changes between the Recommended and Tentative Budgets.**

**247-DS TDT REFUNDING BONDS 2019 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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>
<b>Subtotal:</b>	<b>\$ 338,249</b>	<b>\$ 287,793</b>	<b>\$ 287,793</b>	<b>\$ 0</b>	<b>\$(50,456)</b>
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>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,230,804</u></b>	<b><u>\$ 1,336,271</u></b>	<b><u>\$ 1,336,271</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 105,467</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 250,928</u>	<u>\$ 356,395</u>	<u>\$ 356,395</u>	<u>\$ 0</u>	<u>\$ 105,467</u>
<b>Subtotal:</b>	<b>\$ 250,928</b>	<b>\$ 356,395</b>	<b>\$ 356,395</b>	<b>\$ 0</b>	<b>\$ 105,467</b>
<u>Reserves - Debt</u>	<u>\$ 979,876</u>	<u>\$ 979,876</u>	<u>\$ 979,876</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,230,804</u></b>	<b><u>\$ 1,336,271</u></b>	<b><u>\$ 1,336,271</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 105,467</u></b>

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



**FUND 247-DS TDT REFUNDING BONDS 2019**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5720000 - Interest	0	250,928	250,928	250,927	355,645	104,717
5730000 - Other Debt Service Costs	0	0	0	750	0	0
5731000 - Debt Issuance Costs	300,016	0	0	0	750	750
<b>Debt Service:</b>	<b>\$300,016</b>	<b>\$250,928</b>	<b>\$250,928</b>	<b>\$251,677</b>	<b>\$356,395</b>	<b>\$105,467</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	177,823	177,823	0	177,823	0
5990033 - Res For Debt - Bond Covenant	0	802,053	802,053	0	802,053	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$979,876</b>	<b>\$979,876</b>	<b>\$0</b>	<b>\$979,876</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$300,016</b>	<b>\$1,230,804</b>	<b>\$1,230,804</b>	<b>\$251,677</b>	<b>\$1,336,271</b>	<b>\$105,467</b>

## FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

### TRENDS & ISSUES

This Fund was new in FY20 to account for the payment of principal and interest expenses for the Equipment Lease-Purchase agreement, in the amount of \$7,771,033, which the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually beginning December 2019. The new loan will sunset in October 2022.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

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

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

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

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

## FUND 249 – DS CIRB 2019

### TRENDS & ISSUES

This Fund was established in FY20 to account for the payment of principal, interest and other debt service expenses, which was issued to refund the County's outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A and Series 2009B (Direct Subsidy Build America Bonds) and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). This bond will sunset in October 2039. Additionally, remaining funds from Fund 236 will be transferred into this Fund.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

Funding sources include Interest, Transfer In from Fund 001 – General Fund, Fund 115 – Court Facilities Fund, Fund 306 – Local Option Sales Tax Fund and Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

**249-DS CIRB 2019 SUMMARY**

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

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

**FUND 249-DS CIRB 2019**

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

## FUND 250 – G.O. BONDS SERIES 2020

### TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt service expenses for the \$9,875,000 DS Limited General Obligation Refunding Bond, Series 2020 which was issued to fully refund the County's outstanding Limited General Obligation Bond, Series 2010 (Fund 238). The funding source comes from dedicated ad valorem revenue as well as Balance Forward and Interest to provide funds for debt service expenses. This new bond will sunset in October 2025.

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

- **Operating established to fund Tax Collector Fees**
- **Debt and Reserves were established in accordance with the bond documents**

### REVENUES

Funding sources include Ad Valorem Taxes, Interest and Fund Balance.

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

- **Ad Valorem Taxes and Miscellaneous revenues established to fund debt obligations**
- **Fund Balance reflects the anticipated balance from the refunded bond that will be closed out in FY20**



**250-GO BONDS SERIES 2020 SUMMARY**

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

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

**FUND 250 – G.O. BONDS SERIES 2020**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	0	0	0	0	35,680	35,680
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,680</b>	<b>\$35,680</b>
<b>Debt Service:</b>						
5720000 - Interest	0	0	0	0	67,976	67,976
5731000 - Debt Issuance Costs	0	0	0	33,500	0	0
<b>Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,500</b>	<b>\$67,976</b>	<b>\$67,976</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,929,337	1,929,337
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,929,337</b>	<b>\$1,929,337</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,500</b>	<b>\$2,032,993</b>	<b>\$2,032,993</b>

## FUND 251 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2020

### TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt service expenses for the \$3,850,000 DS Public Improvement Revenue Bonds, Series 2020 which was issued to provide for the acquisition and improvement of certain governmental facilities to house the Osceola County Human Services Department. The funding source for this bond comes from budgeted Non-Ad Valorem Revenues. This bond will sunset in October 2027

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

- **Debt and Reserves were established in accordance with the bond documents**

### REVENUES

Funding sources include Transfers In from the General Fund (Fund 001) and Section 8 Fund (Fund 168).

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

- **Transfers In established to fund debt obligations**

**251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY**

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

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

**FUND 251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5720000 - Interest	0	0	0	0	27,763	27,763
<b>Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,763</b>	<b>\$27,763</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	547,715	547,715
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$547,715</b>	<b>\$547,715</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$575,478</b>	<b>\$575,478</b>

# CAPITAL FUNDS

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## FUND 305 – DEFICIENT ROADS FUND

### TRENDS & ISSUES

The Deficient Roads Fund was created to recognize and reserve funds to be used for repairing deficiencies in roads which were ineligible for impact fee revenue. Per Ordinance No. 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources.

As Impact Fees have been repealed, this Fund is closed and remaining funds were returned to the original funding source.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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

<b>305 - DEFICIENT ROADS FUND</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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



**FUND 305 - DEFICIENT ROADS FUND**

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

## FUND 306 – LOCAL INFRASTRUCTURE SALES SURTAX FUND

### TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax (which is shared with the School District and 2 Cities) levied for the County's infrastructure needs.

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

- **Reserves were adjusted to assign funds to the approved, ongoing complete street projects in order to ensure the Osceola Parkway technology improvement project proceeds.**

### REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. The Fund Balance is an estimate and will be revised once the balance remaining from currently funded capital projects are determined.

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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
<u>Less 5% Statutory Reduction</u>	<u>\$(1,867,597)</u>	<u>\$(1,367,609)</u>	<u>\$(1,367,609)</u>	<u>\$ 0</u>	<u>\$ 499,988</u>
<b>Subtotal:</b>	<b>\$ 35,484,350</b>	<b>\$ 25,984,566</b>	<b>\$ 25,984,566</b>	<b>\$ 0</b>	<b>\$(9,499,784)</b>
Other Sources	\$ 2,024,816	\$ 2,203,825	\$ 2,203,825	\$ 0	\$ 179,009
<u>Fund Balance</u>	<u>\$ 35,180,375</u>	<u>\$ 16,682,751</u>	<u>\$ 16,682,751</u>	<u>\$ 0</u>	<u>\$(18,497,624)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 72,689,541</u></b>	<b><u>\$ 44,871,142</u></b>	<b><u>\$ 44,871,142</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(27,818,399)</u></b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 23,067,238	\$ 7,703,521	\$ 7,703,521	\$ 0	\$(15,363,717)
<u>Debt Service</u>	<u>\$ 5,561,490</u>	<u>\$ 2,526,537</u>	<u>\$ 2,526,537</u>	<u>\$ 0</u>	<u>\$(3,034,953)</u>
<b>Subtotal:</b>	<b>\$ 28,628,728</b>	<b>\$ 10,230,058</b>	<b>\$ 10,230,058</b>	<b>\$ 0</b>	<b>\$(18,398,670)</b>
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	\$ 19,132,680	\$ 7,932,680	\$(11,200,000)	\$(16,206,150)
<u>Reserves - Assigned</u>	<u>\$ 3,000,000</u>	<u>\$ 0</u>	<u>\$ 11,200,000</u>	<u>\$ 11,200,000</u>	<u>\$ 8,200,000</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 72,689,541</u></b>	<b><u>\$ 44,871,142</u></b>	<b><u>\$ 44,871,142</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(27,818,399)</u></b>

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

**FUND 306-LOCAL OPTION SALES TAX**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	5,405,703	23,067,238	23,611,150	5,257,511	7,703,521	-15,363,717
<b>Capital Outlay:</b>	<b>\$5,405,703</b>	<b>\$23,067,238</b>	<b>\$23,611,150</b>	<b>\$5,257,511</b>	<b>\$7,703,521</b>	<b>-\$15,363,717</b>
<b>Debt Service:</b>						
5710000 - Principal	740,886	2,260,050	2,260,050	1,603,714	1,434,962	-825,088
5710003 - Principal- Capital Lease	2,964,657	3,024,686	3,024,686	3,024,685	965,790	-2,058,896
5720000 - Interest	77,712	163,593	163,593	106,729	73,919	-89,674
5720003 - Interest - Capital Lease	173,189	113,161	113,161	113,161	51,866	-61,295
<b>Debt Service:</b>	<b>\$3,956,443</b>	<b>\$5,561,490</b>	<b>\$5,561,490</b>	<b>\$4,848,289</b>	<b>\$2,526,537</b>	<b>-\$3,034,953</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	557,892	495,117	495,117	495,117	78,385	-416,732
5910236 - Tran Out Debt Svc	6,755,964	3,286,110	0	0	0	-3,286,110
5910239 - Tran Out - 239 Refunding Bond Seri	3,772,425	3,765,925	3,765,925	3,765,925	3,766,925	1,000
5910241 - Tran Out Infrastructure Sales Surtax	977,982	5,218,719	5,218,719	5,218,719	5,196,843	-21,876
5910242 - Transfers Out Fund 242	2,947,581	1,318,790	1,318,790	1,318,790	0	-1,318,790
5910244 - Tran Out Fund 244	4,790,718	551,863	548,789	548,789	550,956	-907
5910248 - Tran Out - 248	0	2,285,459	2,285,459	2,285,459	1,523,640	-761,819
5910249 - Tran Out-Fund 249	0	0	3,286,110	3,286,110	3,128,386	3,128,386
<b>Transfers Out:</b>	<b>\$19,802,562</b>	<b>\$16,921,983</b>	<b>\$16,918,909</b>	<b>\$16,918,909</b>	<b>\$14,245,135</b>	<b>-\$2,676,848</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,263,269	1,263,269
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,263,269</b>	<b>\$1,263,269</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	24,138,830	24,294,446	0	7,932,680	-16,206,150
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$24,138,830</b>	<b>\$24,294,446</b>	<b>\$0</b>	<b>\$7,932,680</b>	<b>-\$16,206,150</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	3,000,000	3,000,000	0	11,200,000	8,200,000
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$11,200,000</b>	<b>\$8,200,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$29,164,708</b>	<b>\$72,689,541</b>	<b>\$73,385,995</b>	<b>\$27,024,710</b>	<b>\$44,871,142</b>	<b>-\$27,818,399</b>

## FUND 315 – GENERAL CAPITAL OUTLAY FUND

### TRENDS & ISSUES

This Fund is not a revenue generating Fund. Revenues are transferred in from other County funding sources to support projects. The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. There are no new projects for FY21. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates as possible.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**315-GEN CAP OUTLAY FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Transfers In	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$(5,000,000)
Fund Balance	\$ 32,597,124	\$ 3,897,115	\$ 3,897,115	\$ 0	\$(28,700,009)
<b>REVENUES TOTAL:</b>	<b>\$ 37,597,124</b>	<b>\$ 3,897,115</b>	<b>\$ 3,897,115</b>	<b>\$ 0</b>	<b>\$(33,700,009)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 34,844,601	\$ 0	\$ 0	\$ 0	\$(34,844,601)
<b>Subtotal:</b>	<b>\$ 34,844,601</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(34,844,601)</b>
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
<b>EXPENDITURES TOTAL:</b>	<b>\$ 37,597,124</b>	<b>\$ 3,897,115</b>	<b>\$ 3,897,115</b>	<b>\$ 0</b>	<b>\$(33,700,009)</b>

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

**FUND 315-GEN CAP OUTLAY FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	10,587,668	34,844,601	62,490,326	9,722,642	0	-34,844,601
<b>Capital Outlay:</b>	<b>\$10,587,668</b>	<b>\$34,844,601</b>	<b>\$62,490,326</b>	<b>\$9,722,642</b>	<b>\$0</b>	<b>-\$34,844,601</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	442,707	0	241,845	241,845	0	0
<b>Transfers Out:</b>	<b>\$442,707</b>	<b>\$0</b>	<b>\$241,845</b>	<b>\$241,845</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	1,144,502	1,144,502
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,144,502</b>	<b>\$1,144,502</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	2,752,523	3,897,115	0	2,752,613	90
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$2,752,523</b>	<b>\$3,897,115</b>	<b>\$0</b>	<b>\$2,752,613</b>	<b>\$90</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,030,375</b>	<b>\$37,597,124</b>	<b>\$66,629,286</b>	<b>\$9,964,487</b>	<b>\$3,897,115</b>	<b>-\$33,700,009</b>

## FUND 327 – INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

### TRENDS & ISSUES

This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budgets.**

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



**327 – INFRASTRUCTURE AND EQUIPMENT CAPTIAL FUND**

	FY20 Adopted Budget:	FY21 Recommended Budget:	FY21 Tentative Budget:	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

**327 – INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND**

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

## FUND 328 – SPECIAL PURPOSE CAPITAL FUND

### TRENDS & ISSUES

This Fund was created in FY15 to capture those projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds.

Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

**328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 6,234,867	\$ 0	\$ 0	\$ 0	\$(6,234,867)
Miscellaneous Revenues	\$ 32,960,213	\$ 0	\$ 0	\$ 0	\$(32,960,213)
<b>Subtotal:</b>	<b>\$ 39,195,080</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(39,195,080)</b>
Other Sources	\$ 36,955,385	\$ 0	\$ 0	\$ 0	\$(36,955,385)
Fund Balance	\$ 300,000	\$ 0	\$ 0	\$ 0	\$(300,000)
<b>REVENUES TOTAL:</b>	<b>\$ 76,450,465</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(76,450,465)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 6,534,867	\$ 0	\$ 0	\$ 0	\$(6,534,867)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
<b>Subtotal:</b>	<b>\$ 76,450,465</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(76,450,465)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 76,450,465</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(76,450,465)</b>

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

**FUND 328 - SPECIAL PURPOSE CAPITAL FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	7,154,291	6,534,867	9,692,755	1,641,627	0	-6,534,867
<b>Capital Outlay:</b>	<b>\$7,154,291</b>	<b>\$6,534,867</b>	<b>\$9,692,755</b>	<b>\$1,641,627</b>	<b>\$0</b>	<b>-\$6,534,867</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	69,915,598	69,915,598	0	0	-69,915,598
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$69,915,598</b>	<b>\$69,915,598</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$69,915,598</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,154,291</b>	<b>\$76,450,465</b>	<b>\$79,608,353</b>	<b>\$1,641,627</b>	<b>\$0</b>	<b>-\$76,450,465</b>

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

**TRENDS & ISSUES**

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

**There were no changes between the Recommended and Tentative Budgets.**

**REVENUES**

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 829,556	\$ 0	\$ 0	\$ 0	\$(829,556)
<b>REVENUES TOTAL:</b>	<b>\$ 829,556</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(829,556)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 829,556	\$ 0	\$ 0	\$ 0	\$(829,556)
<b>Subtotal:</b>	<b>\$ 829,556</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(829,556)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 829,556</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(829,556)</b>

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

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

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



## FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

### TRENDS & ISSUES

This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department, and to manage Fire Capital Projects.

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

Revenues for FY21 are Transfers In from the Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment) and Fund Balance.

**There were no changes between the Recommended and Tentative Budgets.**

**331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
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	\$ 3,762,838	\$ 0	\$(11,403,923)
<b>REVENUES TOTAL:</b>	<b>\$ 18,597,194</b>	<b>\$ 16,580,257</b>	<b>\$ 16,580,257</b>	<b>\$ 0</b>	<b>\$(2,016,937)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 12,765,689	\$ 1,571,667	\$ 1,571,667	\$ 0	\$(11,194,022)
<b>Subtotal:</b>	<b>\$ 12,765,689</b>	<b>\$ 1,571,667</b>	<b>\$ 1,571,667</b>	<b>\$ 0</b>	<b>\$(11,194,022)</b>
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
<b>EXPENDITURES TOTAL:</b>	<b>\$ 18,597,194</b>	<b>\$ 16,580,257</b>	<b>\$ 16,580,257</b>	<b>\$ 0</b>	<b>\$(2,016,937)</b>

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

**FUND 331-COUNTYWIDE FIRE CAPITAL**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	9,129,134	12,765,689	12,954,197	6,372,411	1,571,667	-11,194,022
<b>Capital Outlay:</b>	<b>\$9,129,134</b>	<b>\$12,765,689</b>	<b>\$12,954,197</b>	<b>\$6,372,411</b>	<b>\$1,571,667</b>	<b>-\$11,194,022</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	140,490	140,490
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,490</b>	<b>\$140,490</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	14,868,100	14,868,100
5990041 - Res For Capital - Designated	0	5,831,505	4,659,500	0	0	-5,831,505
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$5,831,505</b>	<b>\$4,659,500</b>	<b>\$0</b>	<b>\$14,868,100</b>	<b>\$9,036,595</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,129,134</b>	<b>\$18,597,194</b>	<b>\$17,613,697</b>	<b>\$6,372,411</b>	<b>\$16,580,257</b>	<b>-\$2,016,937</b>

## FUND 332 – PUBLIC IMP REV BONDS SERIES 2017

### TRENDS & ISSUES

This Fund was established in FY18 from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity. The FY21 balance for the building will be included later in the budget process to ensure the estimates are as accurate as possible.

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 7,169,215	\$ 0	\$ 0	\$ 0	\$(7,169,215)
<b>REVENUES TOTAL:</b>	<b>\$ 7,169,215</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(7,169,215)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 7,169,215	\$ 0	\$ 0	\$ 0	\$(7,169,215)
<b>Subtotal:</b>	<b>\$ 7,169,215</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(7,169,215)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,169,215</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(7,169,215)</b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	13,815,302	7,169,215	5,546,240	1,835,922	0	-7,169,215
<b>Capital Outlay:</b>	<b>\$13,815,302</b>	<b>\$7,169,215</b>	<b>\$5,546,240</b>	<b>\$1,835,922</b>	<b>\$0</b>	<b>-\$7,169,215</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,815,302</b>	<b>\$7,169,215</b>	<b>\$5,546,240</b>	<b>\$1,835,922</b>	<b>\$0</b>	<b>-\$7,169,215</b>

## FUND 333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND

### TRENDS & ISSUES

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

**There were no changes between the Recommended and Tentative Budgets.**

### REVENUES

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

**There were no changes between the Recommended and Tentative Budgets.**

<b>333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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



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

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	7,969,262	4,163,321	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,969,262</b>	<b>\$4,163,321</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,969,262</b>	<b>\$4,163,321</b>	<b>\$0</b>	<b>\$0</b>

## FUND 334 – TRANSPORTATION IMP CONSTRUCTION FUND

### TRENDS & ISSUES

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

Each project that is being funded by these proceeds are being cash-flowed each year based on the funding needs for that year. As a result, the remaining balance for each project from FY20 will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

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

- Reserves were adjusted to offset the reduction in Fund Balance.

### REVENUES

This Fund's revenue source is Fund Balance from the Bond Proceeds.

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

- Fund Balance was adjusted to ensure the Osceola Parkway technology improvement project proceeds, but is offset by the same amount reserved in Fund 306 – Infrastructure Sales Surtax.

**334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 0	\$ 171,147,973	\$ 159,947,973	\$(11,200,000)	\$ 159,947,973
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 171,147,973</b>	<b>\$ 159,947,973</b>	<b>\$(11,200,000)</b>	<b>\$ 159,947,973</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 0	\$ 36,650,000	\$ 36,650,000	\$ 0	\$ 36,650,000
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 36,650,000</b>	<b>\$ 36,650,000</b>	<b>\$ 0</b>	<b>\$ 36,650,000</b>
Reserves - Capital	\$ 0	\$ 134,497,973	\$ 123,297,973	\$(11,200,000)	\$ 123,297,973
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 171,147,973</b>	<b>\$ 159,947,973</b>	<b>\$(11,200,000)</b>	<b>\$ 159,947,973</b>

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

**FUND 334 - TRANSPORTATION IMP CONSTRUCTION**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	40,233,000	415,017	36,650,000	36,650,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,233,000</b>	<b>\$415,017</b>	<b>\$36,650,000</b>	<b>\$36,650,000</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	123,297,973	123,297,973
5990041 - Res For Capital - Designated	0	0	170,240,785	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$170,240,785</b>	<b>\$0</b>	<b>\$123,297,973</b>	<b>\$123,297,973</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$210,473,785</b>	<b>\$415,017</b>	<b>\$159,947,973</b>	<b>\$159,947,973</b>

# **ENTERPRISE FUNDS**

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## FUND 401 – SOLID WASTE FUND

### TRENDS & ISSUES

The Solid Waste Fund operates from rates that are established by the County to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund is used to account for the operation of the County's off-site collection centers, curbside collections and closure of the County's landfills.

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

- **Personal Services increased due to employee plan selections during Open Enrollment.**
- **Operating decreased due to adjustments to Other Contractual Services for the curbside collection contract, as a result of adjusting the number of residential units, as well as adjustments to Tax Collector fees and Overhead allocations.**
- **Transfers Out was adjusted for this Fund's share of two Fleet capital projects for Dispenser and Monitoring Upgrades of fuel sites.**
- **Reserves Capital was adjusted in accordance with the Budget Policy. Reserves Assigned was reduced to reflect the additional funds required to support the Solid Waste program due to the buy-down.**

### REVENUES

The major revenue source for this Fund comes from Special Assessments. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

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

- **Permit, Fees & Special Assessments were adjusted due to revised revenue estimates, which were offset by estimated revenues associated with the Solid Waste rate for curbside collection.**

**401-SOLID WASTE FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 22,760,630	\$ 24,533,421	\$ 24,453,275	\$ (80,146)	\$ 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	<u>\$ (1,385,416)</u>	<u>\$ (1,428,960)</u>	<u>\$ (1,424,953)</u>	\$ 4,007	<u>\$ (39,537)</u>
<b>Subtotal:</b>	<b>\$ 26,322,901</b>	<b>\$ 27,150,256</b>	<b>\$ 27,074,117</b>	<b>\$ (76,139)</b>	<b>\$ 751,216</b>
Other Sources	\$ 107,842	\$ 0	\$ 0	\$ 0	\$ (107,842)
Fund Balance	<u>\$ 24,429,464</u>	<u>\$ 30,767,119</u>	<u>\$ 30,767,119</u>	\$ 0	<u>\$ 6,337,655</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 50,860,207</u></b>	<b><u>\$ 57,917,375</u></b>	<b><u>\$ 57,841,236</u></b>	<b><u>\$ (76,139)</u></b>	<b><u>\$ 6,981,029</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,473,937	\$ 1,490,023	\$ 1,498,247	\$ 8,224	\$ 24,310
Operating Expenses	\$ 23,475,699	\$ 22,834,272	\$ 22,268,138	\$ (566,134)	\$ (1,207,561)
Capital Outlay	\$ 268,591	\$ 12,000	\$ 12,000	\$ 0	\$ (256,591)
Debt Service	<u>\$ 19,677</u>	<u>\$ 21,383</u>	<u>\$ 21,383</u>	\$ 0	<u>\$ 1,706</u>
<b>Subtotal:</b>	<b>\$ 25,237,904</b>	<b>\$ 24,357,678</b>	<b>\$ 23,799,768</b>	<b>\$ (557,910)</b>	<b>\$ (1,438,136)</b>
Transfers Out	\$ 1,395,769	\$ 866,909	\$ 867,639	\$ 730	\$ (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	\$ 9,261,027	\$ 9,890,192	\$ 629,165	\$ 6,908,191
Reserves - Assigned	<u>\$ 16,101,890</u>	<u>\$ 13,430,797</u>	<u>\$ 13,282,673</u>	<u>\$ (148,124)</u>	<u>\$ (2,819,217)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 50,860,207</u></b>	<b><u>\$ 57,917,375</u></b>	<b><u>\$ 57,841,236</u></b>	<b><u>\$ (76,139)</u></b>	<b><u>\$ 6,981,029</u></b>

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

**FUND 401 - SOLID WASTE FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	803,745	984,727	984,727	679,967	961,681	-23,046
5120002 - Disaster Relief	4,403	0	0	0	0	0
5130001 - Vacancy Factor	0	-17,308	-17,308	0	-16,908	400
5140000 - Overtime	3,239	4,418	4,418	2,509	4,418	0
5140003 - Overtime- Disaster Relief	883	0	0	0	0	0
5160000 - Compensated Annual Leave	63,899	0	0	42,796	0	0
5160010 - Compensated Ann Leave Payoff	821	0	0	7,952	0	0
5160020 - Compensated Admin Leave	652	0	0	1,701	0	0
5170000 - Compensated Sick Leave	37,511	0	0	16,342	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	8,548	0	0
5210000 - Fica Taxes	66,906	75,664	75,664	55,126	73,910	-1,754
5220000 - Retirement Contributions	82,477	91,357	91,357	71,144	97,165	5,808
5221000 - Opeb Gasb 45	45,894	0	0	0	0	0
5230000 - Health Insurance	222,519	270,087	270,087	199,502	316,550	46,463
5231000 - Life Insurance	964	931	931	739	981	50
5232000 - Dental Insurance	5,478	6,642	6,642	4,753	6,639	-3
5233000 - Lt Disability Insurance	1,395	1,637	1,637	1,176	1,544	-93
5233100 - St Disability Insurance	2,521	2,171	2,171	2,111	2,772	601
5240000 - Workers' Compensation	60,592	53,611	53,611	40,637	49,495	-4,116
<b>Personal Services:</b>	<b>\$1,403,899</b>	<b>\$1,473,937</b>	<b>\$1,473,937</b>	<b>\$1,135,003</b>	<b>\$1,498,247</b>	<b>\$24,310</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	12,604	45,000	45,000	89,103	30,000	-15,000
5310006 - Legal Fees	40,731	0	0	12,263	0	0
5312000 - Tax Collector Fees	280,956	445,346	445,346	377,449	426,833	-18,513
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	16,964,812	22,560,744	22,610,744	15,236,002	21,313,199	-1,247,545
5342000 - Landfill LT Care and Closure	417,653	638,438	638,438	211,045	603,000	-35,438
5342001 - Landfill LT-CONTRA ACCT	-417,653	-638,438	-638,438	0	-603,000	35,438
5400000 - Travel And Per Diem	127	6,615	4,215	0	6,615	0
5410000 - Communications	4,339	6,153	6,153	4,208	7,536	1,383
5420000 - Freight & Postage Services	418	1,950	1,950	312	1,950	0
5430000 - Utility Services	8,812	9,000	7,100	5,580	9,300	300
5440000 - Rentals And Leases	1,179	6,600	6,600	2,348	7,000	400
5450000 - Insurance	10,055	11,349	11,349	11,349	88,201	76,852
5460000 - Repair & Maintenance Svcs	10,537	18,650	18,650	37,117	23,700	5,050
5460008 - R&M Parking re-paving	0	0	0	0	7,800	7,800
5462000 - Rep & Maint-automotive	69,535	49,650	49,650	47,985	86,350	36,700
5470000 - Printing And Binding	3,201	6,000	6,000	1,516	5,000	-1,000
5480000 - Promotional Activities	4,801	7,000	7,000	1,793	7,000	0
5490000 - Oth Current Chgs & Obligations	-205,339	75,693	75,693	1,006	38,275	-37,418
5490011 - Cash over/shorts	-6	0	0	3	0	0
5490500 - Reimbursement Of Py Revenue	236	0	0	0	0	0
5490501 - OH-Workers' Compensation	7,574	5,462	5,462	5,462	5,100	-362
5490502 - OH-Property & Liability Insurance	1,941	2,026	2,026	2,026	13,863	11,837
5490503 - OH-Dental Insurance	1,134	1,423	1,423	1,423	1,742	319
5490504 - OH-Health Insurance	5,346	5,290	5,290	5,290	5,290	0
5490505 - OH-Life/AD&D, STD, LTD	1,269	1,210	1,210	1,210	1,115	-95
5490509 - OH-Fleet Oversight	2,716	2,160	2,160	2,160	2,940	780



**FUND 401 - SOLID WASTE FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490511 - OH-Fleet Fuel	5,040	12,150	12,150	12,150	4,256	-7,894
5511000 - Office Supplies	1,959	2,750	2,750	1,803	3,165	415
5512000 - Office Equipment	110	0	0	0	0	0
5520000 - Operating Supplies	89,376	77,660	77,660	29,738	54,840	-22,820
5520020 - Computer Hardware, Non-Capital	990	0	0	0	0	0
5521000 - Gas & Oil	35,020	41,450	41,450	22,978	42,700	1,250
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Memberships	240	1,265	1,265	373	1,265	0
5550000 - Training	1,627	5,150	5,150	-765	5,150	0
5590000 - Depreciation	136,141	67,003	67,003	0	67,003	0
<b>Operating Expenses:</b>	<b>\$17,497,479</b>	<b>\$23,475,699</b>	<b>\$23,521,399</b>	<b>\$16,122,926</b>	<b>\$22,268,138</b>	<b>-\$1,207,561</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	17,000	18,900	18,900	0	-17,000
5630000 - Improv Other Than Bldgs	0	100,000	100,000	0	0	-100,000
5640000 - Machinery & Equipment	0	16,000	18,400	13,496	12,000	-4,000
5640020 - Computer Hardware, Capital	0	2,750	2,750	2,615	0	-2,750
5640100 - Vehicles	0	24,999	24,999	24,115	0	-24,999
5650000 - Construction In Progress	0	107,842	113,442	96,945	0	-107,842
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$268,591</b>	<b>\$278,491</b>	<b>\$156,071</b>	<b>\$12,000</b>	<b>-\$256,591</b>
<b>Debt Service:</b>						
5710000 - Principal	0	14,916	14,916	0	19,522	4,606
5720000 - Interest	0	4,761	4,761	281	1,861	-2,900
<b>Debt Service:</b>	<b>\$0</b>	<b>\$19,677</b>	<b>\$19,677</b>	<b>\$281</b>	<b>\$21,383</b>	<b>\$1,706</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	632,102	1,374,973	1,374,973	1,374,973	842,833	-532,140
5910154 - Tran Out-constitutional Gas Tx	1,000,000	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commun	18,661	19,836	19,836	19,836	24,076	4,240
5910502 - Tran Out - Prop & Casualty	0	0	40,353	40,353	0	0
5910511 - Tran Out Fleet Fuel F511	11,760	960	960	960	730	-230
<b>Transfers Out:</b>	<b>\$1,662,523</b>	<b>\$1,395,769</b>	<b>\$1,436,122</b>	<b>\$1,436,122</b>	<b>\$867,639</b>	<b>-\$528,130</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	4,390,901	4,390,901	0	4,198,534	-192,367
5990020 - Reserve For Contingency	0	749,835	6,134,609	0	5,791,738	5,041,903
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$5,140,736</b>	<b>\$10,525,510</b>	<b>\$0</b>	<b>\$9,990,272</b>	<b>\$4,849,536</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,907	1,907	0	10,692	8,785
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,907</b>	<b>\$1,907</b>	<b>\$0</b>	<b>\$10,692</b>	<b>\$8,785</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	2,982,001	8,611,260	0	9,890,192	6,908,191
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,982,001</b>	<b>\$8,611,260</b>	<b>\$0</b>	<b>\$9,890,192</b>	<b>\$6,908,191</b>
<b>Reserves - Assigned:</b>						
5990052 - Reserve For Landfill Closure	0	12,872,244	12,248,366	0	11,624,488	-1,247,756
5990060 - Reserves Assigned	0	3,229,646	3,229,646	0	1,658,185	-1,571,461
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$16,101,890</b>	<b>\$15,478,012</b>	<b>\$0</b>	<b>\$13,282,673</b>	<b>-\$2,819,217</b>

**FUND 401 - SOLID WASTE FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>TOTAL EXPENDITURES:</b>	\$20,563,901	\$50,860,207	\$61,346,315	\$18,850,403	\$57,841,236	\$6,981,029

## FUND 407 – OSCEOLA PARKWAY

### TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Revenue Bonds, Series 2004, and the Osceola Parkway project.

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

- **Operating decreased due to adjustments for overhead allocations.**
- **Reserves were adjusted in accordance with Policy and the Bond Covenants.**

### REVENUES

The primary revenue sources for this Fund is Tolls. This Fund also includes Interest and Fund Balance.

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

- **Revenue projections were re-evaluated and further decreased based on additional actual receipts for Toll revenue.**
- **Fund Balance reflects an increase as a part of the required reserve levels per the Bond documents and due to the required depreciation.**

**407-OSCEOLA PARKWAY SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 20,407,785	\$ 10,449,059	\$ 9,324,213	\$ (1,124,846)	\$ (11,083,572)
Miscellaneous Revenues	\$ 40,613	\$ 87,057	\$ 87,057	\$ 0	\$ 46,444
<u>Less 5% Statutory Reduction</u>	<u>\$ (1,022,420)</u>	<u>\$ (526,806)</u>	<u>\$ (470,564)</u>	<u>\$ 56,242</u>	<u>\$ 551,856</u>
<b>Subtotal:</b>	<b>\$ 19,425,978</b>	<b>\$ 10,009,310</b>	<b>\$ 8,940,706</b>	<b>\$ (1,068,604)</b>	<b>\$ (10,485,272)</b>
<u>Fund Balance</u>	<u>\$ 13,302,532</u>	<u>\$ 24,249,924</u>	<u>\$ 31,067,547</u>	<u>\$ 6,817,623</u>	<u>\$ 17,765,015</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 32,728,510</u></b>	<b><u>\$ 34,259,234</u></b>	<b><u>\$ 40,008,253</u></b>	<b><u>\$ 5,749,019</u></b>	<b><u>\$ 7,279,743</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 187,231	\$ 191,149	\$ 191,149	\$ 0	\$ 3,918
Operating Expenses	\$ 4,742,035	\$ 4,703,538	\$ 4,660,200	\$ (43,338)	\$ (81,835)
Capital Outlay	\$ 5,357,330	\$ 0	\$ 0	\$ 0	\$ (5,357,330)
<u>Debt Service</u>	<u>\$ 9,331,404</u>	<u>\$ 7,416,050</u>	<u>\$ 7,416,050</u>	<u>\$ 0</u>	<u>\$ (1,915,354)</u>
<b>Subtotal:</b>	<b>\$ 19,618,000</b>	<b>\$ 12,310,737</b>	<b>\$ 12,267,399</b>	<b>\$ (43,338)</b>	<b>\$ (7,350,601)</b>
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	\$ 677,500	\$ 2,636,035	\$ 1,958,535	\$ 1,780,049
Reserves - Debt	\$ 4,679,640	\$ 20,524,583	\$ 23,680,905	\$ 3,156,322	\$ 19,001,265
Reserves - Capital	\$ 3,547,383	\$ 0	\$ 0	\$ 0	\$ (3,547,383)
<u>Reserves - Restricted</u>	<u>\$ 0</u>	<u>\$ 628,000</u>	<u>\$ 1,305,500</u>	<u>\$ 677,500</u>	<u>\$ 1,305,500</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 32,728,510</u></b>	<b><u>\$ 34,259,234</u></b>	<b><u>\$ 40,008,253</u></b>	<b><u>\$ 5,749,019</u></b>	<b><u>\$ 7,279,743</u></b>

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

**FUND 407 - OSCEOLA PARKWAY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	111,090	122,452	122,452	98,139	122,451	-1
5120002 - Disaster Relief	1,044	0	0	113	0	0
5122000 - Car Allowance	1,050	0	0	875	0	0
5130001 - Vacancy Factor	0	-2,142	-2,142	0	-2,142	0
5140000 - Overtime	1,215	0	0	193	0	0
5140003 - Overtime- Disaster Relief	720	0	0	0	0	0
5160000 - Compensated Annual Leave	1,493	0	0	5,587	0	0
5160010 - Compensated Ann Leave Payoff	4,250	0	0	0	0	0
5160020 - Compensated Admin Leave	1,302	0	0	1,312	0	0
5170000 - Compensated Sick Leave	3,502	0	0	2,833	0	0
5170010 - Compensated Sick Leave Payoff	4,536	0	0	0	0	0
5210000 - Fica Taxes	9,268	9,368	9,368	7,559	9,368	0
5220000 - Retirement Contributions	17,444	17,517	17,517	16,810	21,013	3,496
5221000 - Opeb Gasb 45	492	15,000	15,000	0	15,000	0
5230000 - Health Insurance	19,140	20,809	20,809	18,409	21,274	465
5231000 - Life Insurance	133	116	116	109	125	9
5232000 - Dental Insurance	469	473	473	419	492	19
5233000 - Lt Disability Insurance	194	203	203	173	197	-6
5233100 - St Disability Insurance	322	267	267	282	319	52
5240000 - Workers' Compensation	3,881	3,168	3,168	2,789	3,052	-116
<b>Personal Services:</b>	<b>\$181,544</b>	<b>\$187,231</b>	<b>\$187,231</b>	<b>\$155,602</b>	<b>\$191,149</b>	<b>\$3,918</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	552,907	0	517,023	324,787	200,000	200,000
5340000 - Other Contractual Services	1,403,569	1,463,475	1,463,475	1,050,324	1,524,594	61,119
5340001 - Miscellaneous Contractual Svcs	8,067	0	0	7,166	0	0
5400000 - Travel And Per Diem	239	600	600	0	100	-500
5410000 - Communications	118,067	105,000	105,000	150,095	150,667	45,667
5410001 - Communication Services - Marketin	472	0	0	0	0	0
5420000 - Freight & Postage Services	1	500	500	0	0	-500
5430000 - Utility Services	62,601	74,240	74,240	42,102	70,000	-4,240
5450000 - Insurance	1,558	243,125	243,125	243,125	443	-242,682
5460000 - Repair & Maintenance Svcs	410,324	856,734	846,970	352,943	762,106	-94,628
5470000 - Printing And Binding	2	500	500	0	0	-500
5490000 - Oth Current Chgs & Obligations	0	60	60	0	60	0
5490501 - OH-Workers' Compensation	637	437	437	437	408	-29
5490502 - OH-Property & Liability Insurance	301	43,399	43,399	43,399	70	-43,329
5490503 - OH-Dental Insurance	94	114	114	114	139	25
5490504 - OH-Health Insurance	450	423	423	423	424	1
5490505 - OH-Life/AD&D, STD, LTD	96	88	88	88	82	-6
5511000 - Office Supplies	230	250	250	0	250	0
5512000 - Office Equipment	4,387	2,400	2,400	0	0	-2,400
5520000 - Operating Supplies	0	1,000	1,000	0	1,000	0
5520010 - Computer Software	0	2,000	2,000	0	0	-2,000
5521000 - Gas & Oil	664	2,000	2,000	1,378	4,000	2,000
5540000 - Books,pubs,subs & Memberships	14,600	17,333	17,333	16,445	17,500	167
5590000 - Depreciation	1,906,591	1,928,357	1,928,357	0	1,928,357	0
<b>Operating Expenses:</b>	<b>\$4,485,857</b>	<b>\$4,742,035</b>	<b>\$5,249,294</b>	<b>\$2,232,825</b>	<b>\$4,660,200</b>	<b>-\$81,835</b>

**FUND 407 - OSCEOLA PARKWAY**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	73,547	73,547	0	0
5650000 - Construction In Progress	0	5,357,330	5,343,641	148,979	0	-5,357,330
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$5,357,330</b>	<b>\$5,417,188</b>	<b>\$222,526</b>	<b>\$0</b>	<b>-\$5,357,330</b>
<b>Debt Service:</b>						
5710000 - Principal	0	8,255,000	0	0	0	-8,255,000
5720000 - Interest	977,777	1,069,304	2,514,611	2,514,610	7,414,550	6,345,246
5730000 - Other Debt Service Costs	4,148	7,100	7,100	4,148	1,500	-5,600
5731000 - Debt Issuance Costs	0	0	2,238,013	2,217,218	0	0
5740000 - Pmt Refunded Bond Escrow Agent	0	0	44,421,089	0	0	0
<b>Debt Service:</b>	<b>\$981,926</b>	<b>\$9,331,404</b>	<b>\$49,180,813</b>	<b>\$4,735,976</b>	<b>\$7,416,050</b>	<b>-\$1,915,354</b>
<b>Other Non Operating Expenses:</b>						
5950000 - Other Non-oper Uses	3,820,851	3,820,851	67,278,582	67,278,581	0	-3,820,851
<b>Other Non Operating Expenses:</b>	<b>\$3,820,851</b>	<b>\$3,820,851</b>	<b>\$67,278,582</b>	<b>\$67,278,581</b>	<b>\$0</b>	<b>-\$3,820,851</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	172,163	206,650	206,650	206,650	118,414	-88,236
5910334 - Tran Out - Fund 334	0	0	210,473,785	210,473,785	0	0
5910502 - Tran Out - Prop & Casualty	0	0	119,855	119,855	0	0
<b>Transfers Out:</b>	<b>\$172,163</b>	<b>\$206,650</b>	<b>\$210,800,290</b>	<b>\$210,800,290</b>	<b>\$118,414</b>	<b>-\$88,236</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	855,986	677,500	0	1,526,042	670,056
5990020 - Reserve For Contingency	0	0	0	0	1,109,993	1,109,993
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$855,986</b>	<b>\$677,500</b>	<b>\$0</b>	<b>\$2,636,035</b>	<b>\$1,780,049</b>
<b>Reserves - Debt:</b>						
5990030 - Reserve for Debt	0	0	23,680,905	0	23,680,905	23,680,905
5990032 - Res For Debt - Future Payment	0	4,679,640	0	0	0	-4,679,640
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,679,640</b>	<b>\$23,680,905</b>	<b>\$0</b>	<b>\$23,680,905</b>	<b>\$19,001,265</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	3,547,383	0	0	0	-3,547,383
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$3,547,383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,547,383</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	0	628,000	0	1,305,500	1,305,500
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$628,000</b>	<b>\$0</b>	<b>\$1,305,500</b>	<b>\$1,305,500</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	0	5,613,323	0	0	0
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,613,323</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,642,341</b>	<b>\$32,728,510</b>	<b>\$368,713,126</b>	<b>\$285,425,800</b>	<b>\$40,008,253</b>	<b>\$7,279,743</b>

## FUND 408 – POINCIANA PARKWAY

### TRENDS & ISSUES

The Poinciana Parkway Fund was established in FY14 to receive Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. The State of Florida State Infrastructure Bank (SIB) Load was received in FY15, fully funding the project.

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

**There were no changes between the Recommended and Tentative Budget.**

### REVENUES

This Fund has no revenue.

**There were no changes between the Recommended and Tentative Budget.**

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

**408-POINCIANA PARKWAY SUMMARY**

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

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

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



**408-POINCIANA PARKWAY FUND**

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

# **INTERNAL SERVICE FUNDS**

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# FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

## TRENDS & ISSUES

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

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

- **Personal Services increased due to employee plan selections during Open Enrollment**
- **Operating increased due to adjustments to Overhead**
- **Reserves were adjusted in accordance with the Budget Policy and are in compliance with the actuarial study**

## REVENUES

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

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

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program**
- **Fund Balance estimates were revised which resulted in a decrease**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,687,420	\$ 3,580,777	\$ 3,547,882	\$(32,895)	\$(139,538)
<b>Subtotal:</b>	<b>\$ 3,687,420</b>	<b>\$ 3,580,777</b>	<b>\$ 3,547,882</b>	<b>\$(32,895)</b>	<b>\$(139,538)</b>
Fund Balance	\$ 4,712,879	\$ 4,059,571	\$ 3,237,688	\$(821,883)	\$(1,475,191)
<b>REVENUES TOTAL:</b>	<b>\$ 8,400,299</b>	<b>\$ 7,640,348</b>	<b>\$ 6,785,570</b>	<b>\$(854,778)</b>	<b>\$(1,614,729)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 129,363	\$ 131,358	\$ 144,671	\$ 13,313	\$ 15,308
Operating Expenses	\$ 2,546,182	\$ 2,633,041	\$ 2,633,191	\$ 150	\$ 87,009
<b>Subtotal:</b>	<b>\$ 2,675,545</b>	<b>\$ 2,764,399</b>	<b>\$ 2,777,862</b>	<b>\$ 13,463</b>	<b>\$ 102,317</b>
Transfers Out	\$ 124,249	\$ 79,538	\$ 79,538	\$ 0	\$(44,711)
Reserves - Operating	\$ 55,329	\$ 55,329	\$ 33,713	\$(21,616)	\$(21,616)
Reserves - Claims	\$ 5,545,176	\$ 4,741,082	\$ 3,894,457	\$(846,625)	\$(1,650,719)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,400,299</b>	<b>\$ 7,640,348</b>	<b>\$ 6,785,570</b>	<b>\$(854,778)</b>	<b>\$(1,614,729)</b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	90,726	98,078	98,078	84,073	105,939	7,861
5120002 - Disaster Relief	326	0	0	522	0	0
5130001 - Vacancy Factor	0	-1,718	-1,718	0	-1,856	-138
5140000 - Overtime	0	0	0	12	0	0
5160000 - Compensated Annual Leave	4,050	0	0	1,853	0	0
5160020 - Compensated Admin Leave	1,781	0	0	1,009	0	0
5170000 - Compensated Sick Leave	2,088	0	0	1,153	0	0
5210000 - Fica Taxes	7,529	7,500	7,500	6,701	8,101	601
5220000 - Retirement Contributions	12,952	13,394	13,394	12,715	15,786	2,392
5221000 - Opeb Gasb 45	246	0	0	0	0	0
5230000 - Health Insurance	10,102	11,055	11,055	10,784	15,446	4,391
5231000 - Life Insurance	105	92	92	90	107	15
5232000 - Dental Insurance	375	409	409	378	492	83
5233000 - Lt Disability Insurance	152	162	162	142	170	8
5233100 - St Disability Insurance	275	215	215	257	306	91
5240000 - Workers' Compensation	217	176	176	160	180	4
<b>Personal Services:</b>	<b>\$130,923</b>	<b>\$129,363</b>	<b>\$129,363</b>	<b>\$119,850</b>	<b>\$144,671</b>	<b>\$15,308</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	125,825	117,500	117,500	97,250	117,500	0
5340000 - Other Contractual Services	13,236	23,185	23,185	7,962	25,553	2,368
5450000 - Insurance	160	152	152	152	391	239
5450001 - Insurance Premium	228,535	244,860	244,860	231,816	279,560	34,700
5450002 - Insurance Admin Fees	46,022	48,000	48,000	21,476	30,000	-18,000
5462000 - Rep & Maint-automotive	356	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	210,623	0	0	0	0	0
5490300 - Claims	1,608,970	2,107,480	2,107,480	1,396,686	2,174,699	67,219
5490302 - Adjustment to Claim Liabilitie	1,030,196	0	0	0	0	0
5490501 - OH-Workers' Compensation	0	0	0	0	360	360
5490502 - OH-Property & Liability Insurance	31	27	27	27	61	34
5490503 - OH-Dental Insurance	73	86	86	86	123	37
5490504 - OH-Health Insurance	343	324	324	324	372	48
5490505 - OH-Life/AD&D, STD, LTD	73	68	68	68	72	4
5521000 - Gas & Oil	148	1,000	1,000	106	1,000	0
5540000 - Books,pubs,subs & Memberships	0	500	500	260	500	0
5550000 - Training	279	2,500	2,500	0	2,500	0
5590000 - Depreciation	2,566	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,267,435</b>	<b>\$2,546,182</b>	<b>\$2,546,182</b>	<b>\$1,756,214</b>	<b>\$2,633,191</b>	<b>\$87,009</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,923,283	124,249	124,249	124,249	79,538	-44,711
5910102 - Tran Out-transportation Trust	1,008,104	0	0	0	0	0
5910104 - Tran Out-104	185,119	0	0	0	0	0
5910107 - Tran Out Library Fund	525	0	0	0	0	0
5910111 - Tran Out-ship State Housing	242	0	0	0	0	0
5910122 - Transfers Out NSP3	93	0	0	0	0	0
5910125 - Tran Out-env Land Maintenance	15,732	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	4,556	0	0	0	0	0
5910134 - Tran Out - Fire	2,978,884	0	0	0	0	0

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910137 - Tran Out HOME Fund	84	0	0	0	0	0
5910148 - Tran Out-building Fund	82,134	0	0	0	0	0
5910150 - Tran Out W192	5,697	0	0	0	0	0
5910151 - Tran Out- CDBG Fund	3,791	0	0	0	0	0
5910155 - Tran Out-w192 Phase I	11,021	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commun	14,000	0	0	0	0	0
5910168 - Trans Out Section 8	6,491	0	0	0	0	0
5910189 - Tran Out - 2nd LOFT	271	0	0	0	0	0
5910401 - Tran Out-solid Waste	132,472	0	0	0	0	0
5910407 - Trans Our Osc Pkway	2,104	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	808	0	75	75	0	0
5910503 - Tran Out Dental	641	0	0	0	0	0
5910504 - Tran Out-health Insurance	656	0	0	0	0	0
5910505 - Tran Out- Life, LTD & STD	638	0	0	0	0	0
5910510 - Tran Out Fleet	59,164	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$7,436,510</b>	<b>\$124,249</b>	<b>\$124,324</b>	<b>\$124,324</b>	<b>\$79,538</b>	<b>-\$44,711</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	55,329	55,329	0	33,713	-21,616
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$55,329</b>	<b>\$55,329</b>	<b>\$0</b>	<b>\$33,713</b>	<b>-\$21,616</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	5,545,176	3,718,511	0	3,894,457	-1,650,719
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$5,545,176</b>	<b>\$3,718,511</b>	<b>\$0</b>	<b>\$3,894,457</b>	<b>-\$1,650,719</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,834,869</b>	<b>\$8,400,299</b>	<b>\$6,573,709</b>	<b>\$2,000,388</b>	<b>\$6,785,570</b>	<b>-\$1,614,729</b>

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

### **TRENDS & ISSUES**

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261) which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances.

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

- **Personal Services increased due to employee plan selections during Open Enrollment**
- **Operating decreased due to Overhead allocations and a reduction to Claims to offset adjustments within this Fund**
- **Reserves were adjusted in accordance with the Budget Policy and are in compliance with the actuarial study**

### **REVENUES**

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage.

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

- **Charges For Services and finalized overhead costs were adjusted for administration of the program**
- **Fund Balance estimates were revised which resulted in an increase**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 4,053,965	\$ 3,848,775	\$ 3,779,267	\$(69,508)	\$(274,698)
<b>Subtotal:</b>	<b>\$ 4,053,965</b>	<b>\$ 3,848,775</b>	<b>\$ 3,779,267</b>	<b>\$(69,508)</b>	<b>\$(274,698)</b>
Fund Balance	\$ 2,536,906	\$ 3,295,855	\$ 4,843,909	\$ 1,548,054	\$ 2,307,003
<b>REVENUES TOTAL:</b>	<b>\$ 6,590,871</b>	<b>\$ 7,144,630</b>	<b>\$ 8,623,176</b>	<b>\$ 1,478,546</b>	<b>\$ 2,032,305</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 114,965	\$ 116,737	\$ 130,050	\$ 13,313	\$ 15,085
Operating Expenses	\$ 5,045,736	\$ 5,267,321	\$ 4,799,151	\$(468,170)	\$(246,585)
<b>Subtotal:</b>	<b>\$ 5,160,701</b>	<b>\$ 5,384,058</b>	<b>\$ 4,929,201</b>	<b>\$(454,857)</b>	<b>\$(231,500)</b>
Transfers Out	\$ 99,952	\$ 51,597	\$ 51,597	\$ 0	\$(48,355)
Reserves - Operating	\$ 61,679	\$ 61,679	\$ 0	\$(61,679)	\$(61,679)
Reserves - Claims	\$ 1,268,539	\$ 1,647,296	\$ 3,642,378	\$ 1,995,082	\$ 2,373,839
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,590,871</b>	<b>\$ 7,144,630</b>	<b>\$ 8,623,176</b>	<b>\$ 1,478,546</b>	<b>\$ 2,032,305</b>

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



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

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	81,081	88,202	88,202	75,738	96,065	7,863
5120002 - Disaster Relief	259	0	0	522	0	0
5130001 - Vacancy Factor	0	-1,543	-1,543	0	-1,681	-138
5140000 - Overtime	0	0	0	49	0	0
5160000 - Compensated Annual Leave	3,986	0	0	1,787	0	0
5160020 - Compensated Admin Leave	1,444	0	0	706	0	0
5170000 - Compensated Sick Leave	2,148	0	0	1,159	0	0
5210000 - Fica Taxes	6,765	6,748	6,748	6,038	7,349	601
5220000 - Retirement Contributions	9,274	9,506	9,506	8,800	11,683	2,177
5221000 - Opeb Gasb 45	246	0	0	0	0	0
5230000 - Health Insurance	10,102	11,058	11,058	10,783	15,449	4,391
5231000 - Life Insurance	94	83	83	81	98	15
5232000 - Dental Insurance	374	411	411	378	493	82
5233000 - Lt Disability Insurance	137	146	146	128	153	7
5233100 - St Disability Insurance	247	194	194	232	279	85
5240000 - Workers' Compensation	196	160	160	144	162	2
<b>Personal Services:</b>	<b>\$116,353</b>	<b>\$114,965</b>	<b>\$114,965</b>	<b>\$106,546</b>	<b>\$130,050</b>	<b>\$15,085</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	305,155	325,500	325,500	173,481	290,500	-35,000
5310006 - Legal Fees	349,566	0	0	364,676	600,000	600,000
5450000 - Insurance	0	162	162	0	0	-162
5450001 - Insurance Premium	1,732,400	2,440,386	2,440,386	1,923,977	2,182,260	-258,126
5450003 - Bonded Insurance	680	1,920	1,920	0	1,280	-640
5470000 - Printing And Binding	150	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	18,066	30,000	30,000	19,956	30,000	0
5490300 - Claims	1,525,765	2,243,425	2,900,000	890,710	1,691,081	-552,344
5490302 - Adjustment to Claim Liabilitie	3,627,575	0	0	0	0	0
5490501 - OH-Workers' Compensation	486	206	206	206	360	154
5490502 - OH-Property & Liability Insurance	0	29	29	0	0	-29
5490503 - OH-Dental Insurance	73	88	88	88	122	34
5490504 - OH-Health Insurance	343	323	323	323	375	52
5490505 - OH-Life/AD&D, STD, LTD	75	67	67	67	73	6
5490509 - OH-Fleet Oversight	97	80	80	80	0	-80
5490511 - OH-Fleet Fuel	180	450	450	450	0	-450
5540000 - Books,pubs,subs & Memberships	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
<b>Operating Expenses:</b>	<b>\$7,560,611</b>	<b>\$5,045,736</b>	<b>\$5,702,311</b>	<b>\$3,374,014</b>	<b>\$4,799,151</b>	<b>-\$246,585</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	85,243	99,952	99,952	99,952	51,597	-48,355
5910501 - Tran Out-Workers' Compensation	12,500	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	420	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$98,163</b>	<b>\$99,952</b>	<b>\$99,952</b>	<b>\$99,952</b>	<b>\$51,597</b>	<b>-\$48,355</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	61,679	38,907	0	0	-61,679
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$61,679</b>	<b>\$38,907</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$61,679</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	1,268,539	3,500,000	0	3,642,378	2,373,839
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$1,268,539</b>	<b>\$3,500,000</b>	<b>\$0</b>	<b>\$3,642,378</b>	<b>\$2,373,839</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,775,127</b>	<b>\$6,590,871</b>	<b>\$9,456,135</b>	<b>\$3,580,512</b>	<b>\$8,623,176</b>	<b>\$2,032,305</b>

## FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

### TRENDS & ISSUES

The Dental Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office administers the self-insured dental insurance program for the County.

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

- **Personal Services decreased due to employee plan selections during Open Enrollment**
- **Operating decreased due to adjustments to Overhead**
- **Reserves were adjusted in accordance with the Budget Policy**

### REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments and employee contributions. Also included is Fund Balance.

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

- **Charges For Services and finalized overhead costs were adjusted for administration of the program**
- **Fund Balance estimates were revised which resulted in an increase**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,224,825	\$ 1,234,233	\$ 1,237,110	\$ 2,877	\$ 12,285
<b>Subtotal:</b>	<b>\$ 1,224,825</b>	<b>\$ 1,234,233</b>	<b>\$ 1,237,110</b>	<b>\$ 2,877</b>	<b>\$ 12,285</b>
Fund Balance	\$ 629,679	\$ 709,356	\$ 762,453	\$ 53,097	\$ 132,774
<b>REVENUES TOTAL:</b>	<b>\$ 1,854,504</b>	<b>\$ 1,943,589</b>	<b>\$ 1,999,563</b>	<b>\$ 55,974</b>	<b>\$ 145,059</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 73,658	\$ 75,456	\$ 67,942	\$(7,514)	\$(5,716)
Operating Expenses	\$ 1,119,650	\$ 1,008,371	\$ 1,008,299	\$(72)	\$(111,351)
<b>Subtotal:</b>	<b>\$ 1,193,308</b>	<b>\$ 1,083,827</b>	<b>\$ 1,076,241</b>	<b>\$(7,586)</b>	<b>\$(117,067)</b>
Transfers Out	\$ 0	\$ 59,508	\$ 59,508	\$ 0	\$ 59,508
Reserves - Operating	\$ 8,740	\$ 8,740	\$ 8,740	\$ 0	\$ 0
Reserves - Claims	\$ 652,456	\$ 791,514	\$ 855,074	\$ 63,560	\$ 202,618
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,854,504</b>	<b>\$ 1,943,589</b>	<b>\$ 1,999,563</b>	<b>\$ 55,974</b>	<b>\$ 145,059</b>

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

**FUND 503-DENTAL INSURANCE INTERNAL SERVICE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	47,499	53,604	53,604	39,315	48,105	-5,499
5120002 - Disaster Relief	108	0	0	0	0	0
5130001 - Vacancy Factor	0	-938	-938	0	-842	96
5140000 - Overtime	0	0	0	12	0	0
5160000 - Compensated Annual Leave	3,024	0	0	2,227	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	980	0	0
5160020 - Compensated Admin Leave	397	0	0	395	0	0
5170000 - Compensated Sick Leave	2,019	0	0	986	0	0
5210000 - Fica Taxes	3,883	4,099	4,099	3,172	3,678	-421
5220000 - Retirement Contributions	5,348	5,558	5,558	4,735	5,849	291
5221000 - Opeb Gasb 45	246	0	0	0	0	0
5230000 - Health Insurance	9,508	10,679	10,679	8,247	10,532	-147
5231000 - Life Insurance	58	51	51	44	50	-1
5232000 - Dental Insurance	276	303	303	238	272	-31
5233000 - Lt Disability Insurance	83	88	88	70	77	-11
5233100 - St Disability Insurance	150	118	118	126	139	21
5240000 - Workers' Compensation	119	96	96	79	82	-14
<b>Personal Services:</b>	<b>\$72,718</b>	<b>\$73,658</b>	<b>\$73,658</b>	<b>\$60,626</b>	<b>\$67,942</b>	<b>-\$5,716</b>
<b>Operating Expenses:</b>						
5450000 - Insurance	136	112	112	112	216	104
5450002 - Insurance Admin Fees	56,835	57,000	57,000	48,480	57,600	600
5490000 - Oth Current Chgs & Obligations	0	0	0	3	0	0
5490300 - Claims	876,844	1,061,983	1,061,983	685,048	950,000	-111,983
5490302 - Adjustment to Claim Liabilitie	6,600	0	0	0	0	0
5490501 - OH-Workers' Compensation	359	247	247	247	199	-48
5490502 - OH-Property & Liability Insurance	26	20	20	20	34	14
5490503 - OH-Dental Insurance	0	0	0	0	4	4
5490504 - OH-Health Insurance	253	238	238	238	206	-32
5490505 - OH-Life/AD&D, STD, LTD	55	50	50	50	40	-10
<b>Operating Expenses:</b>	<b>\$941,108</b>	<b>\$1,119,650</b>	<b>\$1,119,650</b>	<b>\$734,198</b>	<b>\$1,008,299</b>	<b>-\$111,351</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,433	0	0	0	59,508	59,508
5910502 - Tran Out - Prop & Casualty	0	0	55	55	0	0
<b>Transfers Out:</b>	<b>\$2,433</b>	<b>\$0</b>	<b>\$55</b>	<b>\$55</b>	<b>\$59,508</b>	<b>\$59,508</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	8,740	8,740	0	8,740	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$8,740</b>	<b>\$8,740</b>	<b>\$0</b>	<b>\$8,740</b>	<b>\$0</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	652,456	704,969	0	855,074	202,618
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$652,456</b>	<b>\$704,969</b>	<b>\$0</b>	<b>\$855,074</b>	<b>\$202,618</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,016,259</b>	<b>\$1,854,504</b>	<b>\$1,907,072</b>	<b>\$794,879</b>	<b>\$1,999,563</b>	<b>\$145,059</b>

## FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

### TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund.

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

- **Personal Services decreased due to employee plan selections during Open Enrollment**
- **Operating decreased due to adjustments to Overhead allocations**
- **Reserves were adjusted in accordance with the Budget Policy**

### REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officer, retirees and employee contributions for health insurance. Also included is Fund Balance.

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

- **Charges For Services and finalized overhead costs were adjusted for administration of the program**
- **Fund Balance estimates were revised which resulted in a decrease**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 26,557,843	\$ 26,861,420	\$ 27,070,807	\$ 209,387	\$ 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>
<b>Subtotal:</b>	<b>\$ 27,394,037</b>	<b>\$ 27,697,614</b>	<b>\$ 27,907,001</b>	<b>\$ 209,387</b>	<b>\$ 512,964</b>
<u>Fund Balance</u>	<u>\$ 6,734,148</u>	<u>\$ 6,554,486</u>	<u>\$ 6,465,338</u>	<u>\$(89,148)</u>	<u>\$(268,810)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 34,128,185</u></b>	<b><u>\$ 34,252,100</u></b>	<b><u>\$ 34,372,339</u></b>	<b><u>\$ 120,239</u></b>	<b><u>\$ 244,154</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 128,935	\$ 131,579	\$ 123,433	\$(8,146)	\$(5,502)
<u>Operating Expenses</u>	<u>\$ 24,034,518</u>	<u>\$ 24,258,113</u>	<u>\$ 24,258,041</u>	<u>\$(72)</u>	<u>\$ 223,523</u>
<b>Subtotal:</b>	<b>\$ 24,163,453</b>	<b>\$ 24,389,692</b>	<b>\$ 24,381,474</b>	<b>\$(8,218)</b>	<b>\$ 218,021</b>
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>\$ 9,661,840</u>	<u>\$ 9,790,297</u>	<u>\$ 128,457</u>	<u>\$(22,496)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 34,128,185</u></b>	<b><u>\$ 34,252,100</u></b>	<b><u>\$ 34,372,339</u></b>	<b><u>\$ 120,239</u></b>	<b><u>\$ 244,154</u></b>

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

**FUND 504-HEALTH INSURANCE INTERNAL SERVICE**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	84,076	94,329	94,329	72,974	88,425	-5,904
5120002 - Disaster Relief	282	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,652	-1,652	0	-1,549	103
5140000 - Overtime	0	0	0	24	0	0
5160000 - Compensated Annual Leave	4,958	0	0	3,536	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,010	0	0
5160020 - Compensated Admin Leave	1,090	0	0	1,065	0	0
5170000 - Compensated Sick Leave	3,186	0	0	1,017	0	0
5210000 - Fica Taxes	6,888	7,216	7,216	5,813	6,763	-453
5220000 - Retirement Contributions	11,548	12,060	12,060	10,552	12,995	935
5230000 - Health Insurance	14,164	15,909	15,909	12,807	15,737	-172
5231000 - Life Insurance	100	88	88	80	89	1
5232000 - Dental Insurance	412	450	450	367	425	-25
5233000 - Lt Disability Insurance	146	156	156	127	142	-14
5233100 - St Disability Insurance	265	208	208	230	256	48
5240000 - Workers' Compensation	209	171	171	143	150	-21
<b>Personal Services:</b>	<b>\$127,325</b>	<b>\$128,935</b>	<b>\$128,935</b>	<b>\$109,746</b>	<b>\$123,433</b>	<b>-\$5,502</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	91,450	92,250	92,250	84,367	92,500	250
5340009 - Other Contractual Services-Operatio	645,522	767,000	767,000	557,214	767,000	0
5340010 - Other Contractual Services- Prescrip	260,966	351,000	351,000	220,738	351,000	0
5340011 - Other Contractual Services- Fixed Fe	359,568	396,000	396,000	336,974	396,000	0
5340012 - Other Contractual Services- Tech, Li	54,000	54,000	54,000	45,000	54,000	0
5420000 - Freight & Postage Services	795	1,100	1,100	1,158	1,300	200
5450000 - Insurance	140	167	167	167	336	169
5450001 - Insurance Premium	920,868	0	0	860,348	1,157,274	1,157,274
5450002 - Insurance Admin Fees	798,136	1,751,079	1,751,079	674,877	762,654	-988,425
5470000 - Printing And Binding	309	4,000	4,000	140	5,000	1,000
5490000 - Oth Current Chgs & Obligations	0	0	0	102	0	0
5490016 - Other-Wellness	16,131	42,529	50,577	16,946	34,807	-7,722
5490300 - Claims	19,029,009	19,489,651	19,489,651	17,438,855	19,500,000	10,349
5490301 - HRA Claims Payment	925,627	1,081,500	1,081,500	866,733	1,132,000	50,500
5490302 - Adjustment to Claim Liabilitie	59,245	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	154	0	0	0	0	0
5490501 - OH-Workers' Compensation	536	367	367	367	310	-57
5490502 - OH-Property & Liability Insurance	27	30	30	30	53	23
5490503 - OH-Dental Insurance	82	97	97	97	105	8
5490504 - OH-Health Insurance	0	0	0	0	-35	-35
5490505 - OH-Life/AD&D, STD, LTD	81	74	74	74	63	-11
5540000 - Books,pubs,subs & Memberships	0	500	500	130	500	0
5550000 - Training	279	1,000	1,000	0	1,000	0
5590000 - Depreciation	2,174	2,174	2,174	0	2,174	0
<b>Operating Expenses:</b>	<b>\$23,165,100</b>	<b>\$24,034,518</b>	<b>\$24,042,566</b>	<b>\$21,104,317</b>	<b>\$24,258,041</b>	<b>\$223,523</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	117,491	112,504	112,504	112,504	161,133	48,629
5910502 - Tran Out - Prop & Casualty	0	0	82	82	0	0
<b>Transfers Out:</b>	<b>\$117,491</b>	<b>\$112,504</b>	<b>\$112,586</b>	<b>\$112,586</b>	<b>\$161,133</b>	<b>\$48,629</b>



**FUND 504-HEALTH INSURANCE INTERNAL SERVICE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	39,435	39,435	0	39,435	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$39,435</b>	<b>\$39,435</b>	<b>\$0</b>	<b>\$39,435</b>	<b>\$0</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	9,812,793	11,026,456	0	9,790,297	-22,496
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$9,812,793</b>	<b>\$11,026,456</b>	<b>\$0</b>	<b>\$9,790,297</b>	<b>-\$22,496</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$23,409,916</b>	<b>\$34,128,185</b>	<b>\$35,349,978</b>	<b>\$21,326,649</b>	<b>\$34,372,339</b>	<b>\$244,154</b>

## **FUND 505 – LIFE, LTD, VOL. LIFE INSURANCE INTERNAL SERVICE FUND**

### **TRENDS & ISSUES**

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

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

- **Personal Services decreased due to employee plan selections during Open Enrollment**
- **Operating decreased due to adjustments to Overhead**
- **Reserves were adjusted in accordance with the Budget Policy**

### **REVENUES**

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

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

- **Charges For Services and finalized overhead costs were adjusted for administration of the program**
- **Fund Balance estimates were revised which resulted in an increase**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 646,096	\$ 694,295	\$ 719,071	\$ 24,776	\$ 72,975
<b>Subtotal:</b>	<b>\$ 646,096</b>	<b>\$ 694,295</b>	<b>\$ 719,071</b>	<b>\$ 24,776</b>	<b>\$ 72,975</b>
Fund Balance	\$ 883,257	\$ 623,682	\$ 833,279	\$ 209,597	\$(49,978)
<b>REVENUES TOTAL:</b>	<b>\$ 1,529,353</b>	<b>\$ 1,317,977</b>	<b>\$ 1,552,350</b>	<b>\$ 234,373</b>	<b>\$ 22,997</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 58,445	\$ 60,024	\$ 52,512	\$(7,512)	\$(5,933)
Operating Expenses	\$ 719,356	\$ 717,303	\$ 716,845	\$(458)	\$(2,511)
<b>Subtotal:</b>	<b>\$ 777,801</b>	<b>\$ 777,327</b>	<b>\$ 769,357</b>	<b>\$(7,970)</b>	<b>\$(8,444)</b>
Transfers Out	\$ 20,778	\$ 21,609	\$ 21,609	\$ 0	\$ 831
Reserves - Operating	\$ 8,802	\$ 8,802	\$ 8,802	\$ 0	\$ 0
Reserves - Claims	\$ 721,972	\$ 510,239	\$ 752,582	\$ 242,343	\$ 30,610
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,529,353</b>	<b>\$ 1,317,977</b>	<b>\$ 1,552,350</b>	<b>\$ 234,373</b>	<b>\$ 22,997</b>

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

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	37,342	42,148	42,148	29,885	36,650	-5,498
5120002 - Disaster Relief	44	0	0	0	0	0
5130001 - Vacancy Factor	0	-738	-738	0	-640	98
5140000 - Overtime	0	0	0	12	0	0
5160000 - Compensated Annual Leave	2,288	0	0	1,787	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	980	0	0
5160020 - Compensated Admin Leave	183	0	0	175	0	0
5170000 - Compensated Sick Leave	1,772	0	0	986	0	0
5210000 - Fica Taxes	3,060	3,223	3,223	2,447	2,804	-419
5220000 - Retirement Contributions	4,411	4,587	4,587	3,853	4,704	117
5221000 - Opeb Gasb 45	246	0	0	0	0	0
5230000 - Health Insurance	7,748	8,691	8,691	6,489	8,510	-181
5231000 - Life Insurance	45	41	41	34	38	-3
5232000 - Dental Insurance	233	256	256	196	220	-36
5233000 - Lt Disability Insurance	65	69	69	54	57	-12
5233100 - St Disability Insurance	118	92	92	97	105	13
5240000 - Workers' Compensation	94	76	76	61	64	-12
<b>Personal Services:</b>	<b>\$57,650</b>	<b>\$58,445</b>	<b>\$58,445</b>	<b>\$47,055</b>	<b>\$52,512</b>	<b>-\$5,933</b>
<b>Operating Expenses:</b>						
5450000 - Insurance	136	2,230	2,230	2,230	177	-2,053
5450001 - Insurance Premium	379,696	716,266	716,266	321,849	716,266	0
5490000 - Oth Current Chgs & Obligations	0	0	0	2	0	0
5490501 - OH-Workers' Compensation	303	209	209	209	163	-46
5490502 - OH-Property & Liability Insurance	26	398	398	398	28	-370
5490503 - OH-Dental Insurance	45	53	53	53	57	4
5490504 - OH-Health Insurance	213	200	200	200	167	-33
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	-13	-13
<b>Operating Expenses:</b>	<b>\$380,419</b>	<b>\$719,356</b>	<b>\$719,356</b>	<b>\$324,941</b>	<b>\$716,845</b>	<b>-\$2,511</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	22,556	20,778	20,778	20,778	21,609	831
5910502 - Tran Out - Prop & Casualty	0	0	1,099	1,099	0	0
<b>Transfers Out:</b>	<b>\$22,556</b>	<b>\$20,778</b>	<b>\$21,877</b>	<b>\$21,877</b>	<b>\$21,609</b>	<b>\$831</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	8,802	8,802	0	8,802	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$8,802</b>	<b>\$8,802</b>	<b>\$0</b>	<b>\$8,802</b>	<b>\$0</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	721,972	755,247	0	752,582	30,610
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$721,972</b>	<b>\$755,247</b>	<b>\$0</b>	<b>\$752,582</b>	<b>\$30,610</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$460,625</b>	<b>\$1,529,353</b>	<b>\$1,563,727</b>	<b>\$393,873</b>	<b>\$1,552,350</b>	<b>\$22,997</b>

## FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

### TRENDS & ISSUES

This Fund was established in FY19 for capturing indirect costs associated with the general oversight of the Fleet operations.

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

- **Personal Services increased due to employee plan selections during Open Enrollment**
- **Operating increased due to adjustments to Overhead allocations**
- **Debt Service and Reserves - Debt were allocated for a lease payment for a vehicle purchased in a prior year. This expense was previously appropriated in Fund 510 – Fleet Maintenance Internal Service Fund.**
- **Reserves – Operating increased to offset the changes in this Fund**

### REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Fund Balance as well as Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

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

- **Charges For Services increased due to incorporating the finalized overhead costs associated with the program**
- **Fund Balance estimates were revised which resulted in a decrease**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 61,440	\$ 81,552	\$ 123,432	\$ 41,880	\$ 61,992
<b>Subtotal:</b>	<b>\$ 61,440</b>	<b>\$ 81,552</b>	<b>\$ 123,432</b>	<b>\$ 41,880</b>	<b>\$ 61,992</b>
Fund Balance	\$ 4,017	\$ 12,022	\$ 9,899	\$(2,123)	\$ 5,882
<b>REVENUES TOTAL:</b>	<b>\$ 65,457</b>	<b>\$ 93,574</b>	<b>\$ 133,331</b>	<b>\$ 39,757</b>	<b>\$ 67,874</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 40,391	\$ 40,954	\$ 41,793	\$ 839	\$ 1,402
Operating Expenses	\$ 23,149	\$ 13,065	\$ 14,277	\$ 1,212	\$(8,872)
Debt Service	\$ 0	\$ 0	\$ 23,117	\$ 23,117	\$ 23,117
<b>Subtotal:</b>	<b>\$ 63,540</b>	<b>\$ 54,019</b>	<b>\$ 79,187</b>	<b>\$ 25,168</b>	<b>\$ 15,647</b>
Transfers Out	\$ 1,917	\$ 39,555	\$ 39,555	\$ 0	\$ 37,638
Reserves - Operating	\$ 0	\$ 0	\$ 3,030	\$ 3,030	\$ 3,030
Reserves - Debt	\$ 0	\$ 0	\$ 11,559	\$ 11,559	\$ 11,559
<b>EXPENDITURES TOTAL:</b>	<b>\$ 65,457</b>	<b>\$ 93,574</b>	<b>\$ 133,331</b>	<b>\$ 39,757</b>	<b>\$ 67,874</b>

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

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

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	25,807	30,780	30,780	23,339	30,782	2
5120002 - Disaster Relief	466	0	0	0	0	0
5130001 - Vacancy Factor	0	-539	-539	0	-539	0
5160000 - Compensated Annual Leave	4,091	0	0	2,015	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	185	0	0
5160020 - Compensated Admin Leave	575	0	0	558	0	0
5170000 - Compensated Sick Leave	4,781	0	0	350	0	0
5210000 - Fica Taxes	2,193	2,354	2,354	1,957	2,355	1
5220000 - Retirement Contributions	2,167	2,608	2,608	2,303	3,078	470
5221000 - Opeb Gasb 45	158	0	0	0	0	0
5230000 - Health Insurance	3,879	4,255	4,255	3,700	5,154	899
5231000 - Life Insurance	33	29	29	28	32	3
5232000 - Dental Insurance	86	95	95	81	92	-3
5233000 - Lt Disability Insurance	48	51	51	43	50	-1
5233100 - St Disability Insurance	87	68	68	77	89	21
5240000 - Workers' Compensation	723	690	690	588	700	10
<b>Personal Services:</b>	<b>\$45,092</b>	<b>\$40,391</b>	<b>\$40,391</b>	<b>\$35,224</b>	<b>\$41,793</b>	<b>\$1,402</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	698	14,263	14,172	3,834	1,033	-13,230
5400000 - Travel And Per Diem	320	385	385	557	385	0
5410000 - Communications	1,688	1,307	1,307	787	1,307	0
5430000 - Utility Services	1,254	1,350	1,350	919	1,350	0
5450000 - Insurance	4,192	35	35	35	2,941	2,906
5460000 - Repair & Maintenance Svcs	549	2,040	2,040	216	2,280	240
5490501 - OH-Workers' Compensation	112	78	78	78	72	-6
5490502 - OH-Property & Liability Insurance	809	6	6	6	462	456
5490503 - OH-Dental Insurance	17	20	20	20	24	4
5490504 - OH-Health Insurance	79	74	74	74	74	0
5490505 - OH-Life/AD&D, STD, LTD	18	16	16	16	14	-2
5490511 - OH-Fleet Fuel	0	0	0	0	760	760
5511000 - Office Supplies	1,848	2,120	2,120	1,347	2,120	0
5590000 - Depreciation	825	1,455	1,455	0	1,455	0
<b>Operating Expenses:</b>	<b>\$12,408</b>	<b>\$23,149</b>	<b>\$23,058</b>	<b>\$7,889</b>	<b>\$14,277</b>	<b>-\$8,872</b>
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	21,283	21,283
5720000 - Interest	0	0	0	0	1,834	1,834
<b>Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,117</b>	<b>\$23,117</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	37,602	37,602
5910158 - Tran Out-intergov Radio Commun	1,867	1,917	1,917	1,917	1,953	36
5910502 - Tran Out - Prop & Casualty	0	0	17	17	0	0
<b>Transfers Out:</b>	<b>\$1,867</b>	<b>\$1,917</b>	<b>\$1,934</b>	<b>\$1,934</b>	<b>\$39,555</b>	<b>\$37,638</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	0	0	0	3,030	3,030
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,030</b>	<b>\$3,030</b>

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

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	11,559	11,559
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,559</b>	<b>\$11,559</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$59,367</b>	<b>\$65,457</b>	<b>\$65,383</b>	<b>\$45,047</b>	<b>\$133,331</b>	<b>\$67,874</b>



## FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

### TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund was divided into three separate Funds in FY19. This Fund accounts for the cost incurred by the County for maintenance of large vehicles.

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

- **Personal Services increased due to employee Plan selections during Open Enrollment**
- **Operating decreased due to Overhead allocations and Repair & Maintenance Automotive to offset adjustments within this Fund**
- **Debt Service and Reserves - Debt decreased as this expense was reallocated to Fund 509 – Fleet General Oversight Internal Service Fund**

### REVENUES

Revenue for the Fund includes Fund Balance. Additionally, departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance.

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

- **Transfers In increased to support cost associated with a shared position**
- **Fund Balance estimates were revised which resulted in a decrease**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 2,617,590	\$ 2,688,560	\$ 2,688,560	\$ 0	\$ 70,970
<b>Subtotal:</b>	<b>\$ 2,617,590</b>	<b>\$ 2,688,560</b>	<b>\$ 2,688,560</b>	<b>\$ 0</b>	<b>\$ 70,970</b>
Transfers In	\$ 49,783	\$ 0	\$ 42,918	\$ 42,918	\$(6,865)
Other Sources	\$ 123,284	\$ 0	\$ 0	\$ 0	\$(123,284)
Fund Balance	\$ 181,960	\$ 201,118	\$ 0	\$(201,118)	\$(181,960)
<b>REVENUES TOTAL:</b>	<b>\$ 2,972,617</b>	<b>\$ 2,889,678</b>	<b>\$ 2,731,478</b>	<b>\$(158,200)</b>	<b>\$(241,139)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,279,582	\$ 1,293,450	\$ 1,298,316	\$ 4,866	\$ 18,734
Operating Expenses	\$ 1,400,599	\$ 1,252,531	\$ 1,124,141	\$(128,390)	\$(276,458)
Capital Outlay	\$ 263,749	\$ 0	\$ 0	\$ 0	\$(263,749)
Debt Service	\$ 14,312	\$ 23,117	\$ 0	\$(23,117)	\$(14,312)
<b>Subtotal:</b>	<b>\$ 2,958,242</b>	<b>\$ 2,569,098</b>	<b>\$ 2,422,457</b>	<b>\$(146,641)</b>	<b>\$(535,785)</b>
Transfers Out	\$ 14,375	\$ 309,021	\$ 309,021	\$ 0	\$ 294,646
Reserves - Debt	\$ 0	\$ 11,559	\$ 0	\$(11,559)	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,972,617</b>	<b>\$ 2,889,678</b>	<b>\$ 2,731,478</b>	<b>\$(158,200)</b>	<b>\$(241,139)</b>

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

**FUND 510-FLEET MAINTENANCE INTERNAL SERVICE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	706,506	848,343	848,343	653,529	847,007	-1,336
5120002 - Disaster Relief	409	0	0	1,892	0	0
5130001 - Vacancy Factor	0	-15,405	-15,405	0	-15,382	23
5140000 - Overtime	27,007	31,955	31,955	23,253	31,955	0
5160000 - Compensated Annual Leave	64,934	0	0	37,580	0	0
5160010 - Compensated Ann Leave Payoff	1,923	0	0	1,299	0	0
5160020 - Compensated Admin Leave	2,210	0	0	2,187	0	0
5170000 - Compensated Sick Leave	51,453	0	0	23,270	0	0
5210000 - Fica Taxes	48,532	67,347	67,347	53,750	67,244	-103
5220000 - Retirement Contributions	53,241	74,560	74,560	64,909	87,893	13,333
5221000 - Opeb Gasb 45	4,320	0	0	0	0	0
5230000 - Health Insurance	193,612	239,446	239,446	199,881	248,231	8,785
5231000 - Life Insurance	836	829	829	712	886	57
5232000 - Dental Insurance	4,086	4,750	4,750	3,972	4,915	165
5233000 - Lt Disability Insurance	1,214	1,452	1,452	1,132	1,408	-44
5233100 - St Disability Insurance	2,197	1,936	1,936	2,046	2,542	606
5240000 - Workers' Compensation	26,729	24,369	24,369	19,999	21,617	-2,752
<b>Personal Services:</b>	<b>\$1,189,211</b>	<b>\$1,279,582</b>	<b>\$1,279,582</b>	<b>\$1,089,412</b>	<b>\$1,298,316</b>	<b>\$18,734</b>
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	8,125	7,854	7,854	5,929	7,944	90
5400000 - Travel And Per Diem	1,283	3,300	3,300	1,152	3,300	0
5410000 - Communications	2,989	3,105	3,105	3,077	4,155	1,050
5420000 - Freight & Postage Services	58	550	550	0	550	0
5430000 - Utility Services	8,330	10,125	10,125	6,907	10,125	0
5440000 - Rentals And Leases	1,327	2,000	2,000	751	135	-1,865
5450000 - Insurance	22,441	16,599	16,599	16,599	14,834	-1,765
5460000 - Repair & Maintenance Svcs	7,784	21,950	21,950	11,874	23,800	1,850
5462000 - Rep & Maint-automotive	1,206,911	1,112,896	1,043,724	1,026,536	829,423	-283,473
5462999 - Rep & Maint-Auto Contra Acct	-23,544	0	0	-9,940	0	0
5490501 - OH-Workers' Compensation	6,228	4,446	4,446	4,446	4,152	-294
5490502 - OH-Property & Liability Insurance	4,331	2,963	2,963	2,963	2,331	-632
5490503 - OH-Dental Insurance	931	1,159	1,159	1,159	1,419	260
5490504 - OH-Health Insurance	4,397	4,307	4,307	4,307	4,307	0
5490505 - OH-Life/AD&D, STD, LTD	1,006	952	952	952	878	-74
5490509 - OH-Fleet Oversight	0	0	0	0	4,200	4,200
5490511 - OH-Fleet Fuel	0	11,700	11,700	11,700	6,080	-5,620
5511000 - Office Supplies	0	250	250	40	250	0
5520000 - Operating Supplies	3,272	7,587	7,587	5,492	8,492	905
5521000 - Gas & Oil	27,474	71,881	71,881	27,858	71,881	0
5524000 - Oper Supp-miscellaneous	1,967	2,250	2,250	1,674	2,700	450
5524500 - Cleaning Supplies	1,762	2,500	2,500	1,394	2,500	0
5525000 - Tools	6,078	4,250	4,250	686	4,250	0
5525500 - Allowance	2,635	3,500	3,500	3,168	3,500	0
5540000 - Books,pubs,subs & Memberships	2,157	4,060	4,060	5,588	4,060	0
5550000 - Training	5,458	16,540	16,540	21,250	25,000	8,460
5590000 - Depreciation	75,282	82,875	82,875	0	82,875	0

**FUND 510-FLEET MAINTENANCE INTERNAL SERVICE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	<b>\$1,378,682</b>	<b>\$1,400,599</b>	<b>\$1,331,427</b>	<b>\$1,155,561</b>	<b>\$1,124,141</b>	<b>-\$276,458</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	18,000	18,000	17,585	0	-18,000
5640020 - Computer Hardware, Capital	0	2,465	2,465	2,070	0	-2,465
5650000 - Construction In Progress	0	243,284	243,284	119,805	0	-243,284
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$263,749</b>	<b>\$263,749</b>	<b>\$139,460</b>	<b>\$0</b>	<b>-\$263,749</b>
<b>Debt Service:</b>						
5710000 - Principal	0	10,850	10,850	0	0	-10,850
5720000 - Interest	0	3,462	3,462	0	0	-3,462
<b>Debt Service:</b>	<b>\$0</b>	<b>\$14,312</b>	<b>\$14,312</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$14,312</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	294,374	294,374
5910102 - Tran Out-transportation Trust	6,506	0	0	0	0	0
5910134 - Tran Out - Fire	13,984	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commun	14,001	14,375	14,375	14,375	14,647	272
5910401 - Tran Out-solid Waste	796	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	0	0	8,183	8,183	0	0
<b>Transfers Out:</b>	<b>\$35,287</b>	<b>\$14,375</b>	<b>\$22,558</b>	<b>\$22,558</b>	<b>\$309,021</b>	<b>\$294,646</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,603,180</b>	<b>\$2,972,617</b>	<b>\$2,911,628</b>	<b>\$2,406,992</b>	<b>\$2,731,478</b>	<b>-\$241,139</b>

## FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

### TRENDS & ISSUES

This Fund was established in FY19 to capture the costs associated with the purchase of fuel by County departments.

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

- **Personal Services increased due to employee plan selections during Open Enrollment**
- **Operating decreased due to Overhead allocations and an adjustment to Gas & Oil to offset adjustments within this Fund**

### REVENUES

The Fleet Fuel Internal Service Fund accounts for cost associated with the purchase of fuel by County Departments. This Fund is supported by Fund Balance as well as Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel. Transfers In reflects funding from the Countywide Fire Fund (134) to support capital projects.

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

- **Charges For Services decreased due to incorporating the finalized overhead costs associated with the program**
- **Transfers In decreased as funds were inadvertently duplicated to support two capital projects for Dispenser and Monitoring Upgrades for fuel sites**
- **Fund Balance estimates were revised which resulted in a decrease**

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,797,760	\$ 1,820,088	\$ 1,612,356	\$(207,732)	\$(185,404)
<b>Subtotal:</b>	<b>\$ 1,797,760</b>	<b>\$ 1,820,088</b>	<b>\$ 1,612,356</b>	<b>\$(207,732)</b>	<b>\$(185,404)</b>
Transfers In	\$ 192,000	\$ 166,440	\$ 146,000	\$(20,440)	\$(46,000)
Fund Balance	\$ 446,999	\$ 608,757	\$ 310,187	\$(298,570)	\$(136,812)
<b>REVENUES TOTAL:</b>	<b>\$ 2,436,759</b>	<b>\$ 2,595,285</b>	<b>\$ 2,068,543</b>	<b>\$(526,742)</b>	<b>\$(368,216)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 77,155	\$ 78,182	\$ 79,862	\$ 1,680	\$ 2,707
Operating Expenses	\$ 1,885,294	\$ 2,273,109	\$ 1,744,687	\$(528,422)	\$(140,607)
Capital Outlay	\$ 471,435	\$ 154,000	\$ 154,000	\$ 0	\$(317,435)
<b>Subtotal:</b>	<b>\$ 2,433,884</b>	<b>\$ 2,505,291</b>	<b>\$ 1,978,549</b>	<b>\$(526,742)</b>	<b>\$(455,335)</b>
Transfers Out	\$ 2,875	\$ 89,994	\$ 89,994	\$ 0	\$ 87,119
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,436,759</b>	<b>\$ 2,595,285</b>	<b>\$ 2,068,543</b>	<b>\$(526,742)</b>	<b>\$(368,216)</b>

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

**FUND 511-FLEET FUEL INTERNAL SERVICE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Tentative:</b>	<b>FY21 Tentative minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	32,579	55,888	55,888	34,555	55,887	-1
5120002 - Disaster Relief	79	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,013	-1,013	0	-1,013	0
5140000 - Overtime	156	2,000	2,000	386	2,000	0
5160000 - Compensated Annual Leave	1,713	0	0	1,173	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	369	0	0
5160020 - Compensated Admin Leave	317	0	0	326	0	0
5170000 - Compensated Sick Leave	2,120	0	0	1,584	0	0
5210000 - Fica Taxes	2,040	4,429	4,429	3,311	4,428	-1
5220000 - Retirement Contributions	2,265	4,903	4,903	3,366	5,788	885
5221000 - Opeb Gasb 45	199	0	0	0	0	0
5230000 - Health Insurance	5,358	8,915	8,915	6,078	10,832	1,917
5231000 - Life Insurance	43	55	55	41	58	3
5232000 - Dental Insurance	58	63	63	51	55	-8
5233000 - Lt Disability Insurance	62	95	95	64	92	-3
5233100 - St Disability Insurance	112	127	127	114	167	40
5240000 - Workers' Compensation	1,365	1,693	1,693	1,156	1,568	-125
<b>Personal Services:</b>	<b>\$48,465</b>	<b>\$77,155</b>	<b>\$77,155</b>	<b>\$52,573</b>	<b>\$79,862</b>	<b>\$2,707</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	511	571	571	428	589	18
5410000 - Communications	1,252	2,360	2,360	733	2,360	0
5430000 - Utility Services	1,478	2,025	2,025	1,383	2,025	0
5450000 - Insurance	250	355	355	355	221	-134
5460000 - Repair & Maintenance Svcs	104,616	75,062	75,062	49,983	75,422	360
5462000 - Rep & Maint-automotive	735	1,000	1,000	680	1,000	0
5490501 - OH-Workers' Compensation	262	269	269	269	252	-17
5490502 - OH-Property & Liability Insurance	48	63	63	63	35	-28
5490503 - OH-Dental Insurance	39	70	70	70	86	16
5490504 - OH-Health Insurance	185	262	262	262	262	0
5490505 - OH-Life/AD&D, STD, LTD	39	106	106	106	99	-7
5520000 - Operating Supplies	196	125	125	0	125	0
5521000 - Gas & Oil	1,081,939	1,754,771	1,692,514	794,126	1,613,806	-140,965
5521999 - Gas & Oil Contra Acct	-2,288	0	0	-2,437	0	0
5524000 - Oper Supp-miscellaneous	0	500	500	286	500	0
5525000 - Tools	243	250	250	0	250	0
5540000 - Books,pubs,subs & Memberships	1,677	1,730	1,730	1,952	1,730	0
5541000 - Registration Fees	775	1,450	1,450	0	1,600	150
5590000 - Depreciation	57,621	44,325	44,325	0	44,325	0
<b>Operating Expenses:</b>	<b>\$1,249,578</b>	<b>\$1,885,294</b>	<b>\$1,823,037</b>	<b>\$848,259</b>	<b>\$1,744,687</b>	<b>-\$140,607</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	46,500	46,500	40,875	8,000	-38,500
5650000 - Construction In Progress	0	424,935	421,996	31,625	146,000	-278,935
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$471,435</b>	<b>\$468,496</b>	<b>\$72,500</b>	<b>\$154,000</b>	<b>-\$317,435</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	87,064	87,064
5910158 - Tran Out-intergov Radio Commun	2,800	2,875	2,875	2,875	2,930	55
5910502 - Tran Out - Prop & Casualty	0	0	175	175	0	0

**FUND 511-FLEET FUEL INTERNAL SERVICE**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Tentative:	FY21 Tentative minus FY20 Adopted:
<b>EXPENDITURES:</b>						
Transfers Out:	\$2,800	\$2,875	\$3,050	\$3,050	\$89,994	\$87,119
<b>TOTAL EXPENDITURES:</b>	\$1,300,843	\$2,436,759	\$2,371,738	\$976,382	\$2,068,543	-\$368,216



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

<b>AGENCY:</b>	COUNTY ADMINISTRATION	<b>MEETING DATE:</b>	9/10/2020
<b>DIVISION/OFFICE:</b>	OMB	<b>MEETING TYPE:</b>	MEETING
<b>DIRECTOR/MANAGER:</b>	SHARON CHAUHARJASINGH	<b>REQUEST TYPE:</b>	REGULAR

**AGENDA REQUEST**

Adoption of Resolution #20-154R, adopting the Five Year Capital Improvement Plan for Fiscal Year (FY) 2021-2025 of which FY21 projects are included in the Tentative Budget.

**STRATEGIC PLAN GOAL**

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

**STRATEGIC PLAN ACTION ITEM**

**FINANCIAL INFORMATION**

**TOTAL REQUESTED AMOUNT: \$**

FY21's Capital Improvement Projects have been included in the FY21 Tentative Budget in the amount of \$67,852,332.00. Funds are budgeted in the various applicable Funds as detailed in the attachment. However, projects will not commence until actual revenues have been verified.

Appropriations beyond the current fiscal year are subject to future Board approval.

**APPROVING DEPARTMENTS**

**BACKGROUND INFORMATION**

- As required by the Administrative Code 4.04 Capital Improvement Program (CIP), each year, the County's major capital projects are reviewed, revised and the needs of the County for the next five years are identified.
- Due to limited funding, County Administration reviewed the projects (new and ongoing) as recommended by Departments.
- Only the projects based on identified needs and levels of service have been included throughout the 5 years.
- Funding for the first year of the CIP is included in the Tentative Budget for FY21, or if necessary, will be included once any applicable financing is obtained.
- Attached are reports that separate the total project request by funding sources for all 5 years.
- As a result, staff submits the recommended Fiscal Year 2021-2025 attached CIP for the Board's consideration.
- Staff recommends approval.

**RESOLUTION NO. 20-154R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING A FIVE-YEAR CAPITAL IMPROVEMENT PLAN; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Osceola County, Florida (the "Board"), has reviewed the capital needs of the County and has identified the necessary capital projects for the next five years; and

**WHEREAS**, the funding for the first year of the Capital Improvement Plan is either included in the budget for Fiscal Year 2020-2021, or will be included, if necessary, when bond financing is obtained;

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

**SECTION 1. ADOPTION OF CAPITAL IMPROVEMENT PLAN.** The five-year Capital Improvement Plan summarized in Schedule A is hereby approved. The Capital Improvement Plan shall be reviewed not less than annually and may be amended, as necessary, by the Board of County Commissioners.

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

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

**DULY ADOPTED** this 10<sup>th</sup> 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:

\_\_\_\_\_

# Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b><u>Community Development</u></b>						
<b>1400 - Community Development Projects</b>						
Urban Farm - C20-011	0	500,000	900,000	1,000,000	0	2,400,000
<b>Total: 1400 - Community Development</b>	<b>0</b>	<b>500,000</b>	<b>900,000</b>	<b>1,000,000</b>	<b>0</b>	<b>2,400,000</b>
<b>7200 - Parks Projects</b>						
Parks Equipment - 7007	0	115,000	0	175,000	200,000	490,000
<b>Total: 7200 - Parks Projects</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>175,000</b>	<b>200,000</b>	<b>490,000</b>
<b>Total: Community Development</b>	<b>0</b>	<b>615,000</b>	<b>900,000</b>	<b>1,175,000</b>	<b>200,000</b>	<b>2,890,000</b>
<b><u>Public Safety</u></b>						
<b>2100 - Public Safety Projects</b>						
Security Cameras (Facility-wide) - O21-003	276,040	0	0	0	0	276,040
<b>Total: 2100 - Public Safety Projects</b>	<b>276,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276,040</b>
<b>Total: Public Safety</b>	<b>276,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276,040</b>
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Corrections - Rear Gate Improvements - P21-011	60,000	0	0	0	0	60,000
Corrections - Replacement of Fuel Tank - P21-013	50,000	0	0	0	0	50,000
Fleet Vehicle Replacements - Out Years - P22-001	0	349,838	0	0	0	349,838
FY21 Fleet Vehicle Replacement - P21-001	281,354	0	0	0	0	281,354
Jail - HVAC Chilled water and hot Water piping system replacement PHASE 2 - 180028	4,000,000	0	0	0	0	4,000,000
<b>Total: 4100 - Public Works Projects</b>	<b>4,391,354</b>	<b>349,838</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,741,192</b>
<b>4144 - Fleet Vehicles/Equipment</b>						
NiftyLift Gas Boom - C21-014	27,300	0	0	0	0	27,300
Parks Tractor - C21-012	115,000	0	0	0	0	115,000
<b>Total: 4144 - Fleet Vehicles/Equipment</b>	<b>142,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>142,300</b>
<b>Total: Public Works</b>	<b>4,533,654</b>	<b>349,838</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,883,492</b>
<b>Total: 001</b>	<b>4,809,694</b>	<b>964,838</b>	<b>900,000</b>	<b>1,175,000</b>	<b>200,000</b>	<b>8,049,532</b>

# Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Public Works</b>						
<b>4100 - Public Works Projects</b>						
Yard 1 Propane Site - P21-004	150,000	0	0	0	0	150,000
<b>Total: 4100 - Public Works Projects</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>4144 - Fleet Vehicles/Equipment</b>						
Bucket Truck - T21-002	0	213,100	0	0	0	213,100
Pickup Truck (Thermo Crew) - T21-001	35,000	0	0	0	0	35,000
<b>Total: 4144 - Fleet Vehicles/Equipment</b>	<b>35,000</b>	<b>213,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>248,100</b>
<b>Total: Public Works</b>	<b>185,000</b>	<b>213,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,100</b>
<b>Total: 102</b>	<b>185,000</b>	<b>213,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,100</b>

# Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b><u>Community Development</u></b>						
<b>7500 - TDT Projects</b>						
Additional Parking Lot for Orlando City - C21-011	0	0	233,400	0	0	233,400
Concession Stand Upgrade & Signage - 7511	233,290	0	0	0	0	233,290
OHP - Administrative Office/Box Office Renovations - 7559	511,765	0	0	0	0	511,765
OHP - Arena Concourse Expansions - C19-011	0	0	0	0	2,390,000	2,390,000
OHP - Arena Lobby Floor - 17053	0	0	375,000	375,000	0	750,000
OHP - Arena Sound System - 7549	54,616	0	0	0	0	54,616
OHP - Bollards - C21-004	125,000	150,000	150,000	150,000	0	575,000
OHP - Carpet - Removable/Storable - C19-017	0	0	0	0	150,000	150,000
OHP - Covered Walkway between Arena & Exhibition Building - C19-055	0	0	0	0	2,000,000	2,000,000
OHP - Escalators - 16065	0	0	0	0	2,000,000	2,000,000
OHP - Event Center Box Office Awning - C20-005	0	0	300,000	0	0	300,000
OHP - Events Center & Arena Lobby Lighting System - 7017	900,000	500,000	0	0	1,000,000	2,400,000
OHP - Fencing - 7505	100,000	100,000	100,000	0	0	300,000
OHP - Gazebo - 180009	0	0	0	0	250,000	250,000
OHP - Heritage Club Upgrades - 7018	0	100,000	200,000	250,000	1,400,000	1,950,000
OHP - Improved Exterior Signage - 7507	400,000	400,000	400,000	0	0	1,200,000
OHP - Improved Interior Signage - 7537	300,000	300,000	300,000	300,000	0	1,200,000
OHP - Maintenance Workshop, Office and Storage Unit - 7021	61,000	2,000,000	1,500,000	0	0	3,561,000
OHP - Multipurpose Pavilion (West Lot) - 7564	0	0	0	0	1,000,000	1,000,000
OHP - PA System (Box Office, Bowl, General, and Outdoors) - 7572	200,000	0	0	0	0	200,000
OHP - POS Systems - C21-005	180,000	0	0	0	0	180,000
OHP - Remodel Suites and Furniture (Arena) - 7546	0	0	0	150,000	0	150,000
OHP - Site Grading & Drainage - C20-007	0	0	500,000	500,000	0	1,000,000
OHP - Spotlight Replacements - C19-056	0	0	0	250,000	0	250,000
OHP - Surveillance System/Metal Detectors - 7593	100,000	100,000	100,000	100,000	0	400,000
OHP - Telephone/Voicemail System - C21-006	200,000	0	0	0	0	200,000
OHP - Utility Distribution (Arena, Events Center, Parking Lots) - 7558	500,000	500,000	0	0	0	1,000,000
OHP - Wall Panels/Air Wall/Acoustical Panels - 17104	0	0	0	0	200,000	200,000
OHP Parking and Hardscape - 7548	0	0	0	250,000	250,000	500,000
Stadium Automated Gate Entrance - C21-007	0	0	30,000	0	0	30,000
Stadium Concession Stand Upgrades - C21-008	0	0	0	0	500,000	500,000
Stadium Permanent Seating - C21-009	0	0	0	600,000	0	600,000

# Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Stadium Video Scoreboard - C21-010	0	0	0	1,000,000	0	1,000,000
<b>Total: 7500 - TDT Projects</b>	<b>3,865,671</b>	<b>4,150,000</b>	<b>4,188,400</b>	<b>3,925,000</b>	<b>11,140,000</b>	<b>27,269,071</b>
<b>Total: Community Development</b>	<b>3,865,671</b>	<b>4,150,000</b>	<b>4,188,400</b>	<b>3,925,000</b>	<b>11,140,000</b>	<b>27,269,071</b>
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
FY21 Fleet Vehicle Replacement - P21-001	52,000	0	0	0	0	52,000
Mac Overstreet Boat Ramp - 17010	0	600,000	800,000	0	0	1,400,000
OHP - Replace Fire Alarm Panels - P21-015	435,000	0	0	0	0	435,000
<b>Total: 4100 - Public Works Projects</b>	<b>487,000</b>	<b>600,000</b>	<b>800,000</b>	<b>0</b>	<b>0</b>	<b>1,887,000</b>
<b>Total: Public Works</b>	<b>487,000</b>	<b>600,000</b>	<b>800,000</b>	<b>0</b>	<b>0</b>	<b>1,887,000</b>
<b><u>Transportation</u></b>						
<b>4300 - Transportation Projects</b>						
Bill Johnston Park - 4357	0	27,050	0	0	0	27,050
Lake Toho Water Restoration Pond Trail - 4350	0	772,950	0	0	0	772,950
Neptune Connector - 4355	0	2,000,000	5,370,762	0	0	7,370,762
<b>Total: 4300 - Transportation Projects</b>	<b>0</b>	<b>2,800,000</b>	<b>5,370,762</b>	<b>0</b>	<b>0</b>	<b>8,170,762</b>
<b>Total: Transportation</b>	<b>0</b>	<b>2,800,000</b>	<b>5,370,762</b>	<b>0</b>	<b>0</b>	<b>8,170,762</b>
<b>Total: 104</b>	<b>4,352,671</b>	<b>7,550,000</b>	<b>10,359,162</b>	<b>3,925,000</b>	<b>11,140,000</b>	<b>37,326,833</b>

# Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Public Works</b>						
<b>4100 - Public Works Projects</b>						
Clerk of Court Criminal Division Office Reconfiguration - P21-016	82,000	0	0	0	0	82,000
Courthouse Bi-Directional Amplifier System - P21-014	63,000	0	0	0	0	63,000
<b>Total: 4100 - Public Works Projects</b>	<b>145,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,000</b>
<b>Total: Public Works</b>	<b>145,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,000</b>
<b>Total: 115</b>	<b>145,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,000</b>



## Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b><u>Community Development</u></b>						
<b>1400 - Community Development Projects</b>						
Shingle Creek Babb Playground - C21-016	0	0	0	0	100,000	100,000
Twin Oaks Conservation Area - 1494	300,000	0	0	0	0	300,000
<b>Total: 1400 - Community Development</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>400,000</b>
<b>Total: Community Development</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>400,000</b>
<b>Total: 125</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>400,000</b>

## Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Transportation</b>						
<b>4300 - Transportation Projects</b>						
Fortune Lakeshore Multi-Use Trail - 4104	1,500,000	0	0	0	0	1,500,000
Fortune-Simpson Intersection Improvement - 4374	750,000	0	0	0	0	750,000
Neptune Road (Partin Settlement to US 192) - 4178	0	11,834,460	0	0	0	11,834,460
<b>Total: 4300 - Transportation Projects</b>	<b>2,250,000</b>	<b>11,834,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,084,460</b>
<b>Total: Transportation</b>	<b>2,250,000</b>	<b>11,834,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,084,460</b>
<b>Total: 142</b>	<b>2,250,000</b>	<b>11,834,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,084,460</b>

## Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Transportation</b>						
<b>4300 - Transportation Projects</b>						
Michigan Ave Pedestrian Safety - T21-009	58,500	390,000	0	0	0	448,500
Neptune Road (Partin Settlement to US 192) - 4178	0	27,613,740	0	0	0	27,613,740
<b>Total: 4300 - Transportation Projects</b>	<b>58,500</b>	<b>28,003,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,062,240</b>
<b>Total: Transportation</b>	<b>58,500</b>	<b>28,003,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,062,240</b>
<b>Total: 143</b>	<b>58,500</b>	<b>28,003,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,062,240</b>

# Fund 149-East 192 CRA

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b><u>Economic Development/Strategic Initiatives</u></b>						
<b>01400 - Economic Development Projects</b>						
Landscape E192 - 1421	0	1,844,437	0	0	0	1,844,437
<b>Total: 01400 - Economic Development</b>	<b>0</b>	<b>1,844,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,844,437</b>
<b>Total: Economic Development/Strategic</b>	<b>0</b>	<b>1,844,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,844,437</b>
<b>Total: 149</b>	<b>0</b>	<b>1,844,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,844,437</b>

# Fund 150-West 192 Development Authority

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b><u>Community Development</u></b>						
<b>1400 - Community Development Projects</b>						
LED Lights - 1432	1,000,000	0	0	0	0	1,000,000
<b>Total: 1400 - Community Development</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<hr/>						
<b>Total: Community Development</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
FY21 Fleet Vehicle Replacement - P21-001	36,000	0	0	0	0	36,000
<b>Total: 4100 - Public Works Projects</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,000</b>
<hr/>						
<b>Total: Public Works</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,000</b>
<hr/>						
<b>Total: 150</b>	<b>1,036,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,036,000</b>

# Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Public Works</b>						
<b>4100 - Public Works Projects</b>						
Fleet Vehicle Replacements - Out Years - P22-001	0	815,000	1,671,000	1,359,000	1,389,000	5,234,000
FY21 Fleet Vehicle Replacement - P21-001	1,204,154	0	0	0	0	1,204,154
<b>Total: 4100 - Public Works Projects</b>	<b>1,204,154</b>	<b>815,000</b>	<b>1,671,000</b>	<b>1,359,000</b>	<b>1,389,000</b>	<b>6,438,154</b>
<b>Total: Public Works</b>	<b>1,204,154</b>	<b>815,000</b>	<b>1,671,000</b>	<b>1,359,000</b>	<b>1,389,000</b>	<b>6,438,154</b>
<b>Total: 154</b>	<b>1,204,154</b>	<b>815,000</b>	<b>1,671,000</b>	<b>1,359,000</b>	<b>1,389,000</b>	<b>6,438,154</b>

# Fund 155-West 192 MSBU Phase I

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b><u>Community Development</u></b>						
<b>1400 - Community Development Projects</b>						
LED Lights - 1432	1,000,000	0	0	0	0	1,000,000
<b>Total: 1400 - Community Development</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<hr/>						
<b>Total: Community Development</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>Total: 155</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>

# Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b><u>Economic Development/Strategic Initiatives</u></b>						
<b>01400 - Economic Development Projects</b>						
Landscape E192 - 1421	0	2,000,000	0	0	0	2,000,000
<b>Total: 01400 - Economic Development</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
<b>Total: Economic Development/Strategic</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
<b><u>Public Works</u></b>						
<b>3800 - Stormwater Projects</b>						
Buenaventura/Floral Ave Outfall - 3812	0	3,160,000	0	0	0	3,160,000
Buenaventura/Simpson Outfall - 3101	1,675,125	0	0	0	0	1,675,125
East Lake Toho Water Quality Improvements - P21-006	0	37,500	0	120,000	0	157,500
Kempfer Road Culvert Replacement - 3102	150,000	0	0	0	0	150,000
<b>Total: 3800 - Stormwater Projects</b>	<b>1,825,125</b>	<b>3,197,500</b>	<b>0</b>	<b>120,000</b>	<b>0</b>	<b>5,142,625</b>
<b>4100 - Public Works Projects</b>						
C-Gate Boat Ramp Safety Repairs & ADA Improvements - P21-002	0	0	200,000	0	0	200,000
<b>Total: 4100 - Public Works Projects</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
<b>Total: Public Works</b>	<b>1,825,125</b>	<b>3,197,500</b>	<b>200,000</b>	<b>120,000</b>	<b>0</b>	<b>5,342,625</b>
<b><u>Transportation</u></b>						
<b>4300 - Transportation Projects</b>						
Advanced Traffic Management System (ATMS) Phase VI - T20-019	0	0	0	3,500,000	0	3,500,000
Bellalago Academy Sidewalk - 4370	0	0	0	86,121	0	86,121
Bill Beck Trail - T20-009	0	0	0	0	209,590	209,590
Buenaventura Blvd Complete Streets - T21-005	0	0	0	1,223,870	9,382,999	10,606,869
Canoe Creek Road (CR523) - 4395	0	0	0	0	2,000,000	2,000,000
Deerwood Elementary Sidewalk Gaps - 4382	0	786,835	0	0	0	786,835
Deerwood Elementary Sidewalk II - 4371	0	0	0	1,034,225	0	1,034,225
Fortune Lakeshore Multi-Use Trail - 4104	4,490,000	0	0	0	0	4,490,000
Fortune Road Widening - T21-006	0	0	0	1,000,000	2,034,915	3,034,915
Fortune-Simpson Intersection Improvement - 4374	0	0	4,953,978	0	0	4,953,978
Kissimmee St.Cloud Connector Trail - 4011	0	0	3,451,000	0	0	3,451,000
Parkway Middle Ventura Elementary Sidewalk - 4367	0	0	0	568,649	0	568,649
Simpson Road Phase I - 7011	0	13,999,000	0	0	0	13,999,000
SunRail Poinciana Parking Lot - T21-007	0	324,902	2,490,915	0	0	2,815,817



## Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
SunRail Tupperware Parking Lot - T21-008	0	266,403	2,042,423	0	0	2,308,826
<b>Total: 4300 - Transportation Projects</b>	<b>4,490,000</b>	<b>15,377,140</b>	<b>12,938,316</b>	<b>7,412,865</b>	<b>13,627,504</b>	<b>53,845,825</b>
<b>Total: Transportation</b>	<b>4,490,000</b>	<b>15,377,140</b>	<b>12,938,316</b>	<b>7,412,865</b>	<b>13,627,504</b>	<b>53,845,825</b>
<b>Total: 156</b>	<b>6,315,125</b>	<b>20,574,640</b>	<b>13,138,316</b>	<b>7,532,865</b>	<b>13,627,504</b>	<b>61,188,450</b>

## Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Public Safety</b>						
<b>2100 - Public Safety Projects</b>						
Campbell City Fire Station 43 - 2203	0	2,367,197	0	0	0	2,367,197
Fire Station 63 - Shady Lane (Replacement) - 2233	0	0	0	6,455,992	0	6,455,992
Station 45 Kyngs Heath (535 Area Station) - 2008	0	6,728,598	0	0	0	6,728,598
<b>Total: 2100 - Public Safety Projects</b>	<b>0</b>	<b>9,095,795</b>	<b>0</b>	<b>6,455,992</b>	<b>0</b>	<b>15,551,787</b>
<b>Total: Public Safety</b>	<b>0</b>	<b>9,095,795</b>	<b>0</b>	<b>6,455,992</b>	<b>0</b>	<b>15,551,787</b>
<b>Total: 177</b>	<b>0</b>	<b>9,095,795</b>	<b>0</b>	<b>6,455,992</b>	<b>0</b>	<b>15,551,787</b>

# Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Community Development</b>						
<b>7208 - Parks District 1</b>						
Campbell City Park/Community Center - 7003	0	4,157,010	0	0	0	4,157,010
East 192 CRA Parks - 7215	0	2,000,000	500,000	2,000,000	500,000	5,000,000
Fletcher Park - C21-001	0	250,000	250,000	0	0	500,000
Intercession City Community Center - C21-002	0	0	100,000	2,000,000	0	2,100,000
Kings Highway Park - C21-003	0	250,000	2,500,000	0	1,000,000	3,750,000
Mac Overstreet Park - C21-013	0	0	0	0	100,000	100,000
Marydia Community Center - 7248	0	250,000	0	0	0	250,000
Oren Brown Park Improvements - 1423	0	150,000	600,000	225,000	0	975,000
Park Property Purchase (District 1) - 7028	0	3,070,000	3,070,000	3,070,000	3,070,000	12,280,000
Scotty's Cove Conservation Area - C20-001	0	34,000	0	0	0	34,000
<b>Total: 7208 - Parks District 1</b>	<b>0</b>	<b>10,161,010</b>	<b>7,020,000</b>	<b>7,295,000</b>	<b>4,670,000</b>	<b>29,146,010</b>
<b>7209 - Parks District 2</b>						
65th Infantry Veterans Park - 4155	0	850,000	0	150,000	0	1,000,000
Archie Gordon Memorial Park - 7220	0	0	700,000	100,000	0	800,000
District 2 Park - C21-015	0	0	0	0	100,000	100,000
Park Property Purchase (District 2) - C20-014	0	500,000	500,000	500,000	500,000	2,000,000
<b>Total: 7209 - Parks District 2</b>	<b>0</b>	<b>1,350,000</b>	<b>1,200,000</b>	<b>750,000</b>	<b>600,000</b>	<b>3,900,000</b>
<b>7217 - Parks District 3</b>						
HANOVER LAKES PROJECT - 7005	125,000	0	0	0	0	125,000
<b>Total: 7217 - Parks District 3</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>
<b>Total: Community Development</b>	<b>125,000</b>	<b>11,511,010</b>	<b>8,220,000</b>	<b>8,045,000</b>	<b>5,270,000</b>	<b>33,171,010</b>
<b>Total: 178</b>	<b>125,000</b>	<b>11,511,010</b>	<b>8,220,000</b>	<b>8,045,000</b>	<b>5,270,000</b>	<b>33,171,010</b>



## Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Wolf Creek Bridge Replacement - P19-030	0	0	600,000	6,000,000	0	6,600,000
<b>Total: 4100 - Public Works Projects</b>	<b>950,000</b>	<b>1,050,000</b>	<b>2,725,000</b>	<b>12,950,000</b>	<b>950,000</b>	<b>18,625,000</b>
<b>Total: Public Works</b>	<b>2,008,375</b>	<b>8,827,500</b>	<b>3,375,000</b>	<b>15,470,000</b>	<b>1,350,000</b>	<b>31,030,875</b>
<b><u>Transportation</u></b>						
<b>4300 - Transportation Projects</b>						
Countywide Signals - 4401	450,000	0	0	0	0	450,000
Traffic Control Equipment - 3780	375,000	175,000	175,000	175,000	175,000	1,075,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	387,150	0	0	0	0	387,150
<b>Total: 4300 - Transportation Projects</b>	<b>1,212,150</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>1,912,150</b>
<b>Total: Transportation</b>	<b>1,212,150</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>1,912,150</b>
<b>Total: 306</b>	<b>7,703,521</b>	<b>11,652,500</b>	<b>21,294,280</b>	<b>18,345,000</b>	<b>4,225,000</b>	<b>63,220,301</b>

## Fund 328 - Special Purpose Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Transportation</b>						
<b>4300 - Transportation Projects</b>						
Boggy Creek Road (Simpson to Narcoossee) - 4171	0	0	10,823,868	0	0	10,823,868
Carroll St - JYP to Michigan - 4316	0	5,633,100	0	0	0	5,633,100
<b>Total: 4300 - Transportation Projects</b>	<b>0</b>	<b>5,633,100</b>	<b>10,823,868</b>	<b>0</b>	<b>0</b>	<b>16,456,968</b>
<b>Total: Transportation</b>	<b>0</b>	<b>5,633,100</b>	<b>10,823,868</b>	<b>0</b>	<b>0</b>	<b>16,456,968</b>
<b>Total: 328</b>	<b>0</b>	<b>5,633,100</b>	<b>10,823,868</b>	<b>0</b>	<b>0</b>	<b>16,456,968</b>

## Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Public Safety</b>						
<b>2100 - Public Safety Projects</b>						
Bunker Gear - 2185	0	1,484,586	0	0	0	1,484,586
Campbell City Fire Station 43 - 2203	0	4,806,127	0	0	0	4,806,127
Fire Station 63 - Shady Lane (Replacement) - 2233	0	0	0	717,332	0	717,332
Fire Station 87 - F21-008	0	0	0	0	2,238,767	2,238,767
Fire/EMS Equipment - 2700	1,571,667	4,856,290	3,157,999	2,628,216	5,296,445	17,510,617
Poinciana Fire Station #83 - 2204	0	0	0	0	7,460,257	7,460,257
Portable SCBA Filling Station - F21-007	0	150,150	0	0	0	150,150
Portable Shower/Bathroom Unit - F21-006	0	149,336	0	0	0	149,336
Station 75 Funie Steed Road - 2009	0	0	7,173,324	0	0	7,173,324
Station 81 - South Big Lake/West of Canal - F20-003	0	0	0	2,152,660	0	2,152,660
<b>Total: 2100 - Public Safety Projects</b>	<b>1,571,667</b>	<b>11,446,489</b>	<b>10,331,323</b>	<b>5,498,208</b>	<b>14,995,469</b>	<b>43,843,156</b>
<b>Total: Public Safety</b>	<b>1,571,667</b>	<b>11,446,489</b>	<b>10,331,323</b>	<b>5,498,208</b>	<b>14,995,469</b>	<b>43,843,156</b>
<b>Total: 331</b>	<b>1,571,667</b>	<b>11,446,489</b>	<b>10,331,323</b>	<b>5,498,208</b>	<b>14,995,469</b>	<b>43,843,156</b>

## Fund 334-Transportation Imp Construction Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Transportation</b>						
<b>4300 - Transportation Projects</b>						
Bill Beck Blvd, Segment B - 4398	8,000,000	0	0	0	0	8,000,000
Boggy Creek Road (Simpson to Narcoossee) - 4171	17,700,000	0	0	52,067,500	0	69,767,500
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	8,100,000	0	0	23,827,500	0	31,927,500
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177	2,850,000	0	0	50,302,500	0	53,152,500
Simpson Road (Myers Road to US 192) - 4170	0	0	48,382,500	0	0	48,382,500
<b>Total: 4300 - Transportation Projects</b>	<b>36,650,000</b>	<b>0</b>	<b>48,382,500</b>	<b>126,197,500</b>	<b>0</b>	<b>211,230,000</b>
<b>Total: Transportation</b>	<b>36,650,000</b>	<b>0</b>	<b>48,382,500</b>	<b>126,197,500</b>	<b>0</b>	<b>211,230,000</b>
<b>Total: 334</b>	<b>36,650,000</b>	<b>0</b>	<b>48,382,500</b>	<b>126,197,500</b>	<b>0</b>	<b>211,230,000</b>



## Fund 511-Fleet Fuel Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2021/25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Public Works</b>						
<b>4100 - Public Works Projects</b>						
Fire Station 42 DEF Dispenser and monitoring upgrade - 4163	73,000	0	0	0	0	73,000
Fire Station 55 DEF Dispenser and monitoring upgrade - 4164	73,000	0	0	0	0	73,000
Fire Station 57 DEF Dispenser and monitoring upgrade - P20-014	0	169,000	0	0	0	169,000
Fire Station 71 DEF Dispenser and monitoring upgrade - P20-015	0	169,000	0	0	0	169,000
<b>Total: 4100 - Public Works Projects</b>	<b>146,000</b>	<b>338,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>484,000</b>
<b>Total: Public Works</b>	<b>146,000</b>	<b>338,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>484,000</b>
<b>Total: 511</b>	<b>146,000</b>	<b>338,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>484,000</b>

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	2021/25
<b>Report Grand Total:</b>	<b>67,852,332</b>	<b>121,477,109</b>	<b>125,120,449</b>	<b>178,533,565</b>	<b>50,946,973</b>	<b>543,930,428</b>