

RECOMMENDED BUDGET

FISCAL YEAR 2022



TO: Chair and County Commissioners
FROM: Donald S. Fisher, County Manager
DATE: July 21, 2021
RE: Fiscal Year 2022 (FY22) Recommended Budget



Overview:

Please find attached the Recommended Fiscal Year 2021-2022 (FY22) Budget for Osceola County. During the preparation of the FY22 Budget, the County experienced some stabilization of revenues impacted by the global pandemic such as Tourist Development Taxes, Tolls, State Shared Revenues, Local Government Half-Cent Sales Taxes and Gas Taxes. Although there have been improvements, they are yet to achieve pre-pandemic levels, but the projections will continue to be evaluated through the budget process. The FY22 property valuations did reflect an increase over prior year with valuations at \$34,110,150,127. This represents an increase of 8.49% over FY21, which is a smaller percent increase when compared to valuations at this time last year, but have yet to experience significant impacts due to the pandemic.

The budget process began in March of the current Fiscal Year (FY) for a new FY that does not begin until October 1st. All Departmental budget requests are reviewed by County Administration prior to inclusion in the FY22 Recommended Budget. Administration will also continue to review all County program costs and will recommend adjustments, if needed, as the budget process progresses. Other proposed additions and reductions will be discussed throughout this memorandum and Budget Book.

Overall, the proposed Recommended FY22 Budget decreased from the current year's Adopted FY21 Budget by \$-134,246,832 (-8.26%) to a Recommended FY22 Budget of \$1,490,846,438. It should be noted that this does not include estimates for continuing capital and grant projects which will be included later on in the budget process.

Successes:

Although the County continues to experience challenges as a result of the COVID-19 pandemic, there have been many successes. Some projects and efforts include multiple phases or cross Fiscal Years, while others are a direct result of federal funding awarded to assist the County and residents during these difficult times. Successes noted below are from prior and current Fiscal Years as follows:

- Osceola County was able to leverage the CARES Act Relief funding through the costs of Public Safety payroll. These funds were then able to support the Board's adopted strategies for individuals, families and business impacted by COVID-19. Combining additional SHIP and CDBG funds awarded to the County to support housing initiatives to aid in the pandemic response, Osceola County was able to support many critical initiatives as follows:
 - Assisted 3,852 with \$23,664,451 in housing and utilities assistance from CARES Replacement funds, Coronavirus Relief Funds (state), and ERA 1.
 - Cameron Preserve Phase II was provided \$5,500,000 to support the development of 80 additional units.

- More than \$170,000 was provided to the School District of Osceola County families in the Transition Program to support families that includes more than 1,584 school-age children by providing easier access to groceries via \$50 gift cards during the winter and spring breaks.
- Funding was also provided to address food insecurity of our residents through partnerships with food pantries, drive-through food give-a-way events, etc.
- The County supported the Health Department through the purchase of 2 mobile medical units and a freezer.
- On July 6, 2021, the County opened a new assistance program for the elderly and disabled residents who have been affected by the COVID-19 Pandemic, leaving many isolated, mentally, physically and financially vulnerable. This program provides assistance in areas of rent/mortgage and utilities.
- Mortgage Foreclosure and Rental Assistance: Osceola County received an additional \$3M Coronavirus Relief Fund (CRF) through the State Housing Initiatives Partnership (SHIP) in October 2020 to assist residents impacted by COVID-19. The County was in line to receive these additional funds due to the diligent efforts of the Human Services Department in distributing the initial CARES Act funds. In addition, on November 9, 2020 the County received an additional \$3,320,306 of CRF funds, bringing the total to \$6.3M. These funds were also passed through the SHIP Program.
- Over \$1M has been provided to assist agencies combatting homelessness during the pandemic.
- The County has committed to providing \$12.5M assisting the developer with CARES Replacement funds for the development of 300 units of workforce housing at the SunRail Poinciana vacant land that was purchased by the County.
- Section 8 received 51 new Emergency Housing Vouchers under the American Rescue Plan.
- Funding has been dedicated to Dillingham Apartments (more than \$900,000), which is being developed through a partnership with Park Place Behavioral to provide low income housing tax credit award for mental health individuals/families.
- Gannette Pointe recently opened 100 units targeted for chronic homeless individuals/families including case management.
- The Business Grant Program assisted more than 1,300 businesses through \$17.5M. In addition, the Commercial Utility Program assisted 611 businesses. The County collaborated with five Utility Companies (Toho Water, Duke Energy, KUA, OUC and St Cloud Utility) and disbursed just over \$1M. Combining the two programs, the County disbursed a total of more than \$18.5M in assistance to Osceola County businesses and non-profits that were negatively affected by the COVID-19 pandemic
- Supported the School District with \$2.3M for program, equipment, rapid job training, and basic education and language programs. Funding supported 138 eligible students to complete a GED program (115 students) and 23 students earn credentials leading to gainful employment.
- Experience Kissimmee was provided more than \$4M to develop and implement a marketing campaign for Osceola County small businesses to drive tourism to Osceola County and to help citizens get back to work. During the campaign, the Experience Kissimmee's website saw almost two times more sessions and four times more partner referrals weekly than average, as compared to 3 months prior to the campaign. Local campaign traffic represented ~ 27% of total website traffic with Paid Search and Social Ads driving the majority of sessions. 18 billboards along and around the West 192 highway also generated more than 25 million impressions across 8 weeks.
- Supported Valencia College with \$859,078 to provide free tuition for up to 300 residents for skills training by September 2021. Under the agreement with Valencia, the College's Accelerated Skills Training (AST) programs recruited eligible students for a variety of short-term courses such as Commercial Truck Driving, Electronic Board Assembly Operator, Medical Office Specialist, Clinical

Medical Assisting, and Distribution Operations Technician. Also included under the umbrella of the Accelerated Skills Training (AST) Program was enrollment in an English as a Second Language (ESOL) program or Intensive English Program (IEP), based on individual need.

- Osceola County Human Services relocated into a newly renovated office space that provided desperately needed expansion (Mill Creek) allowing all services to be housed under a single roof.
- One area that saw huge strides last year, which will continue for years to come, was the partnership between Osceola County and SkyWater Technology. This partnership was finalized at the beginning of FY21, and will result in SkyWater assuming the operation of the Center for Neovation from UCF. This partnership will drive both commercial and U.S. government programs to the region, bringing high-paying technology jobs to Osceola County. With the U.S. Congress approving the National Defense Authorization Act of 2021, many hope it will lead to the resurgence in chip manufacturing in the United States and the investment of billions of dollars of financial incentives for construction and modernization of facilities. The Center for Neovation is poised to capitalize on this focus.
- Osceola County received \$1.26M in State funding in January 2021 to update and expand its surface water management plan to assess and enhance the community's resiliency for flooding.
- Complete Streets Projects Underway: The County continues to utilize all available resources, including Mobility Fees, grant funds, Sales Taxes, and bond funds received from leveraging an existing asset (Osceola Parkway), etc., to improve our transportation network in order to improve the lives of our residents.
 - Simpson Road - Phase 1 from Osceola Parkway to Boggy Creek Road includes \$14 million in FDOT funding with construction expected to be advertised in December of 2021; Phases 2, 3 and 4 of Simpson Road from Osceola Parkway to US 192 are currently in design with construction expected to begin in early 2023; and Fortune Road/Simpson Road intersection improvements is currently in design.
 - Boggy Creek Road/Partin Settlement Road/Poinciana Boulevard design is underway for these road widening projects, utilizing bond funds associated with the refinancing of bonds from Osceola Parkway. Construction is expected to begin in FY23.
 - Bill Beck Boulevard construction is anticipated to begin in the fall 2021 for a new 2-lane road approximately .7 miles long from Osceola Parkway to Woodcrest Boulevard.
 - Neptune Road widening and improvement project approximately 3.9 miles from Partin Settlement Road to US 192 is currently in design, with construction anticipated in FY 2022. The County continues to receive additional federal funding for this project (approximately \$5.1 million) to offset local.
 - County Road 532 (CR532) improvements will widen approximately 2.89 miles from Old Lake Wilson Road to US 17-92 (in partnership with CFX as part of the Poinciana Parkway Extension Project) and is currently under design with construction anticipated no later than FY24.
 - Cross Prairie Parkway opened February 2021. This new and improved stretch of road provides motorists with enhanced options to access Florida's Turnpike and U.S. Highway 192 commercial corridor from Neptune and Partin Settlement Roads.
 - The newest stretch of Hoagland Boulevard, more than 3 miles long, opened October 2020, which should relieve traffic congestion at the intersection of Clay Street, Old Tampa Highway, Jack Calhoun Drive and Hoagland Boulevard. Osceola County's partnerships with MetroPlan Orlando and The Florida Department of Transportation (FDOT) made this road construction a possibility.
 - NEOCITY Way, the central transportation corridor for Osceola County's emerging technology hub opened May 2021. Completion of this gateway road assists NEOCITY in realizing its full growth and expansion potentials. It will also enhance access to surrounding businesses, help to relieve traffic congestion and provide outdoor enthusiasts with new recreational opportunities. The

design of the Carroll Street intersection improvements was completed in the summer of 2021, with construction expected to advertise by December 2021.

- Cyrils Drive intersection improvements began construction in July 2021; the widening of Cyrils Drive from Narcoossee Road to Absher Drive is in design.
- Diverging Diamond interchange at I-4 and CR532 has been designed by the County and construction (by FDOT) is scheduled to begin in July 2021.
- A Project Development and Environment (PD&E) study to four-lane Old Lake Wilson Road from Sinclair Road to the Osceola-Polk County line began in December 2020; design is anticipated in FY23 and construction is anticipated in FY25.
- A PD&E study to four-lane Canoe Creek Road from Deer Run to US 192 was advertised in July 2021 in coordination with (and with partial funding from) the City of St. Cloud.
- Sidewalk improvement projects: Numerous projects are underway funded through multiple sources such as FDOT, School District, Sales Taxes and mobility fees and include the following accomplishments:
 - A Sidewalk Master Plan that identifies ADA-compliant needs in the County is expected to be complete by late 2021. This document is key to receiving additional federal and state funds to identify, prioritize and improve pedestrian connectivity in the County, particularly for the disabled population
 - Sidewalk Projects completed so far in FY21 includes Laurel Avenue from Koa Street to Berkshire in the vicinity of Koa Elementary School; Canoe Creek Road in the vicinity of the Canoe Creek Charter School (partially funded by the Osceola County School District); and Lake Villa Way to the Dog Park.
- Trail Projects utilizing grant funding and Mobility Fees are underway including the following:
 - A new 6.9-mile recreational trail from Fortune Road to Lakeshore Boulevard recently completed design and was advertised for construction in June 2021.
 - The 1.5-mile long Kissimmee-St. Cloud Connector Trail from Neptune Road at Partin Triangle Park, running east along the C-31 Canal and connecting to the Fortune-Lakeshore Trail is in design with FDOT-funded construction expected to begin in FY23.
- Signal Projects Underway: The County has many new and replacement signals currently being designed and under construction. For FY21, successes include:
 - An arterial study to make safety improvements along Osceola Parkway and is currently pending allocation of FDOT safety funds for implementation and construction.
 - The County also is developing a Signals Master Plan which will assist with the prioritization, design and construction of new signals in the future that is expected to be completed in late 2021.
 - Traffic signals completed in FY21 include Marigold Avenue @ Koa Street, Neptune Road @ Cross Prairie Parkway, Partin Settlement Road @ Cross Prairie Parkway, CR532 @ South Heritage Pass (developer signal), CR532 @ North Heritage Pass (developer signal) and Pleasant Hill Road @ Eagle Lake.
- Road Resurfacing: The County continued its effort to maintain \$12M towards resurfacing our extensive road network.
- Parks & Recreations: Osceola County opened two neighborhood parks and acquired property for future parks.
 - Approximately 40 acres were purchased for what will be the first park on the County's Westside. Technology will be utilized to set this Park aside from others as a "smart park" allowing users to learn about and register for park events and activities from smartphone apps or interactive displays.
 - The second park acquisition secured 175 acres along Kings Highway for a future park, bike trail and Community Center. The third park acquisition added 620 acres to the Holopaw Conservation

Area in preparation for the Florida National Scenic Trail to pass through the northern portion of Osceola County. This former wetland mitigation bank site will be opened in the near future for hiking and bank fishing.

- Marydia Neighborhood Park opened in February 2021 after an approximate \$208,000 renovation project funded with CDBG funds which included an additional playground, shade structures and renovated picnic pavilion.
- Tropical Neighborhood Park was renovated with a new playground, picnic shelters and landscaping.
- Marsh Landing, part of the Shingle Creek Regional Park System, opened in February after being closed for about two years due to the construction of Hoagland Boulevard.
- In addition to Park openings, new batting cages opened at Buenaventura Lakes Baseball Park. This new facility, located next to Archie Gordon Memorial Park, is the heart of local sports activities in Buenaventura Lakes.
- The County's new facility for the Tax Collector in Campbell City fully opened right at the end of last fiscal year providing much needed services to the surrounding area as well as additional space for the Tax Collector.
- Countywide Fire Rescue continues to pursue the expansion of its system by adding additional locations throughout the County to improve response times. One such location includes the Austin Tindall station which is currently being designed and will be adjacent to the County's Austin Tindall Sports Complex.
- Gatorade will invest \$30 million at its plant located at 1650 S. Poinciana Blvd. to install a new manufacturing line, which is expected to begin operations in mid-2021 and will result in the creation of 40 additional jobs, bringing the total of full-time positions at the plant to nearly 200. Approved in October of 2021, Osceola County is supporting this effort through the Job Creation Incentive and an annual Economic Development Ad Valorem Tax Refund. For Gatorade to benefit from these incentives, the capital investment of \$30 million must be made by December 31, 2021, while the 40 new full-time positions must be created by January 1, 2022 and maintained until January 1, 2027.
- Florida Association of Public Procurement Officials (FAPPO) awarded Osceola County with the Award of Excellence in Public Procurement.
- The County's Jail received the Excelsior Recognition in light of the pandemic. The Excelsior is awarded to Florida's criminal justice agencies who demonstrate exceptional commitment to the accreditation process. Osceola County Correction Department is one of only 23 Excelsior agencies statewide.
- Fitch Ratings has completed multiple surveillance analyses affirming the County's rating at AA. Included in their report under Operating Performance, Fitch noted that they "expect the county to manage through the current economic decline while maintaining a sound financial cushion on the basis of its superior level of budgetary flexibility and strong reserves. Disciplined budget management practices support the county's favorable operating performance." In a recent update, they further upgraded the County's outlook from "Stable" to "Positive".

Impacts to Revenues:

The County experienced the 9th year in a row of a positive increase in the valuations for FY22. The relationship between values and Ad Valorem revenues can result in an increase to revenues without changes to the millage rates. As a result, an overall change to the Proposed Millage Rates for FY22 are unchanged. In particular, the General Fund millage rate is proposed at the same rate for the 11th year in a row. The exception is the debt millage rate for Environmental Land as it is adjusted to account for the required payments.

The table reflects the millage rates along with the corresponding impact to the Ad Valorem revenue. While there are increases in the Ad Valorem, Utility taxes, and Communication Services tax revenues, others have started to stabilize, but are still a decline when compared to pre-pandemic levels. These include State Shared, Local Government Half-Cent Sales Tax, Gas Taxes, Tourist Development Taxes and Tolls.

TAXING ENTITY:	FY21 MILLAGE:	FY22 PROPOSED MILLAGE:	FY22 RECOMMENDED:	FY22-FY21:
General Fund	6.7000	6.7000	\$ 228,538,006	\$ 17,882,175
EMS	1.0682	1.0682	\$ 27,860,253	\$ 2,254,091
Library	0.3000	0.3000	\$ 10,272,960	\$ 802,329
Env. Land Maint.	0.0652	0.0652	\$ 2,232,657	\$ 174,373
Env. Land Debt	0.0983	0.0974	\$ 3,335,288	\$ 232,078
TOTALS:	8.2317	8.2308	\$ 272,239,164	\$ 21,345,046

In a continued effort to provide relief to residents and communities impacted by COVID-19, the federal government, in addition to CARES dollars, has awarded local governments with the American Rescue Plan Act (ARPA) funds to support the economic recovery efforts. The U.S. Department of the Treasury, Office of Public Affairs, awarded emergency funding for state, local, territorial, and Tribal governments to respond to acute pandemic-response needs, fill revenue shortfalls among state and local governments, and support the communities and populations hardest-hit by the COVID-19 crisis. Osceola County was awarded over \$72M with the first tranche (\$36.4M) received on May 21, 2021, which represents the first portion of the available funding. While the spending plan for the ARPA funds is still being finalized, the Board’s adopted strategies for individuals, families and business impacted by COVID-19 and the economic recovery efforts remain the leading force behind the plan.

Over the next month, revenue sources will continue to be reviewed and adjusted. Once the State’s projections are released and additional receipts in FY21 are received, this will allow for further refinement of our estimates. Taking into consideration the economic situation, impacts to revenue in the current year and the continued impacts into FY22, the County projected revenues conservatively. Any adjustments to the recommended revenues, based on additional information received, will be communicated to the Board.

Impacts to Expenditures:

Overall there is a decrease to Countywide expenditures largely as a result of the ongoing expenditures for capital projects not being included at this time resulting in a current decrease in Capital Outlay of (-\$152,418,658). As previously noted, the County has ongoing capital projects and grants that will be carried over into the new fiscal year. These estimates are not reflected in the Recommended Budget and will not be incorporated until the final public hearing. This allows staff to estimate remaining balances as accurately as possible without delaying the ongoing projects in the new Fiscal Year.

Personal Services increased because of increases to Retirement, Worker’s Compensation with minimal increases to Health rates (5.5%), resulting in a modest increase in expenses for both the County and its employees. However, there are no increases to Dental rates. While Health, Dental and ancillary Insurance product rates and plans have been updated accordingly, plan selections by employees (Open Enrollment) are currently underway. All budgeted amounts for Employee Benefits (insurance options) will change over the next month as Open Enrollment is completed. These budgets will be updated after selections are processed. In addition to the above adjustments, the County Manager is recommending a 3% salary adjustment for eligible County employees for FY22; but there are no adjustments included for the IAFF union pending union negotiations. There is no net increase to Full Time Equivalent (FTE) positions in the

Recommended Budget, however the County Manager evaluated resource requests from departments and was able to reallocate positions to meet departmental needs.

Operating expenditures decreased by more than \$37.3M due to federal and state grants related to CARES funds as these funds will be appropriated as a carry forward later on in the budget process. Other reductions are due to contractual services in the Tourist Development Tax Fund for OHP Promotional Activities, which are directly related to projected revenues, and CDBG CARES Act Funds. These reductions are offset by increases for payments to the Community Redevelopment Areas (CRAs), facility maintenance, rental assistance in the Section 8 Fund, contractual services and projected Claims payments among others. Transfers Out reflect an increase due to the General Fund as is detailed later in this document, the Designated Ad Valorem Fund to support Transportation needs, as well as the Countywide Fire Fund which transfers funds to the Countywide Fire Capital Fund for capital projects.

Due to the reasons noted earlier, Capital Outlay and Grants reflect a decline at this point, but will include ongoing items later on in the budget process. Finally, Reserves - Operating were established per policy. There is a slight increase in Reserves - Debt in accordance with bond documents and Capital Lease payments, Reserves - Capital increased to allocate funds for future capital projects. Reserves - Assigned reflects an increase to fund a stormwater assessment study due to HB53, to fully fund ongoing complete streets projects, and to support future major capital projects Jail Expansion & Courthouse Annex projects. Reserves - Restricted reflect an increase associated with the perpetual maintenance of environmental lands, and funds associated with the Solid Waste program. Reserves - Stability reflect an increase, primarily in the Tourist Development Tax Fund, Library Fund and Osceola Parkway to ensure availability of funds to offset reductions in revenues.

Capital Improvement Program:

The Recommended Budget includes capital requests that are detailed later on. As mentioned previously, the Final Budget for FY22 will also include those Capital Projects that will be carried over to the new Fiscal Year. This budget includes some funding for identified capital outlay such as replacement of computer hardware that have met the required threshold for replacement, firewall replacement, A/V equipment, server replacements, portable A/C units, traffic engineering equipment, building generator, mowing deck replacement, cargo trailer, as well as vehicles and various equipment.

Recommended Budget Book:

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

GENERAL FUND GROUP/General Fund:

The General Fund's Adopted Budget for FY21 was \$369,748,865 while the Recommended FY22 Budget is \$407,264,157, which is an increase of \$37,515,292. This Fund Group also includes a sub-fund for the Designated Ad Valorem Tax (DAT). For FY22, this is projected at \$15,211,058 and is transferred to the Transportation Trust Fund to support operations. As there are only 2 Funds in this Fund Group, and the purpose of the DAT is only for the transfer just noted, the following will concentrate specifically on the General Fund.

In addition to Ad Valorem, other revenues show a moderate increase for FY22. The overall increase in Ad Valorem revenue available for General Fund obligations is mitigated by the obligations for the Designated

Ad Valorem Tax, East and West 192 Tax Increment Funds (TIFs), and the Cities' CRAs. Those commitments along with increases for the Constitutionals, support of transportation and transit needs, are supported by the additional revenue.

There are projected increases in the Utility Services Tax which is in the Other Taxes category, Permit, Fees & Special Assessments primarily due to projected increases for permits in Community Development. Intergovernmental Revenue associated with State Shared Revenues and Local Government Half-Cent Sales Taxes were heavily impacted in FY21 by the global pandemic; however, both have shown increases over FY21 Adopted but still are below pre-pandemic levels. In addition, Miscellaneous Revenue are increasing primarily due to the final payment for the settlement agreement with UCF, as well as minimal increases in Other Sources. Overall, General Fund's revenues are projected to increase primarily due to increases in Ad Valorem revenue and Fund Balance, but will be adjusted as estimates of remaining dollars for ongoing projects and grants are included for the Final Recommended.

On the expense side, Personal Services was updated with increased rates for Health, Retirement, and Workers' Compensation with no change to Dental rates; other ancillary product rates and Open Enrollment impacts will be incorporated once the process is finalized. In addition, the budget includes a 3% across the board adjustment and reclassification of existing positions to support increases in service demands.

Operating Expenses increased primarily due to Professional Services, which includes Inmate Medical and Medical Services associated with Medicaid, Communications relating to IT Administration and Infrastructure, and Repair & Maintenance associated with Facilities Management. This budget also includes specific funding for the Baker Act, Juvenile Justice Detention, state share obligation, as well as unfunded mandates such as burials and cremations. Funding is also provided for the County's tax increment obligations for the Cities' CRAs, including Vine Street, and to support the Community Services grants.

Capital Outlay for FY22 includes limited equipment, computers, HVAC replacements, Server Room units, Kitchen equipment and vehicle replacement. A complete list of all recommended CIP projects are attached to this memorandum. In addition, ongoing projects will be included later on in the budgeting process.

Grants and Aids increased primarily due to funds from a settlement agreement with UCF and provides funding for the Licensing Program in Animal Services, Osceola Reads, Homeless Assistance as well as the outside agencies program in Human Services.

Transfers Out is projected to increase by just under \$33.5M for FY22 due to the following reasons:

- To facilitate the payments to the Constitutional Officers which reflect the following for FY22:
 - *Clerk of Circuit Courts*: FY22 request reflects an increase of \$358,977 over the annualized FY21 funding in the amount of \$2,721,888, which includes a more than 9% increase to their health insurance costs, 3% salary adjustment but excludes funding for the VAB operating expenses as the County is only responsible for 3/5ths of actual costs.
 - *Property Appraiser*: FY22 request represents a slight increase of \$210,939, and includes a 3% salary adjustment with no new position requests.
 - *Supervisor of Elections*: FY22 request represents a slight increase of \$350,512, and includes a 3% salary adjustment and position requests for temporary labor.
 - *Sheriff's Office*: FY22 budget request represents an increase of just under \$7.2M that includes a 3.5% salary adjustment, and a request to fund 15 Deputy Positions, which were previously

allocated to the Charter Schools, and 24 new positions that are staggered throughout the fiscal year.

- *Tax Collector*: This budget is not due until August 1st. As a result, the FY21 budget is still reflected with adjustments to budgets that are not a part of their overall requests, and changes will be made for the Tentative Budget.
- To facilitate the payment to the County's tax increment obligations for East 192 CRA and West 192 Development Authority.
- To support the Fire Assessment program and fund exempted properties from this fee in accordance with the adopted Fire Resolution.
- To support transportation and transit operations: Fund 102 - Transportation Trust Fund (\$15.2M), Fund 154 - Constitutional Gas Tax Fund (\$9.36M), and Fund 189 - 2nd Local Option Fuel Tax Fund (\$2.2M).
- To process the required transfers to fund the various debt service payments.
- To allocate funds to Fund 315 – Capital Outlay Fund to establish a sinking fund to support the needed Jail Expansion and Courthouse Annex projects.
- To provide for the General Fund's share of a Fleet capital project for Dispenser & Monitoring Upgrades.

Reserve for Cash was adjusted in accordance with operating budgets and is budgeted per Policy (2 months Personal Services, Operating and Transfers). Reserves for Contingency is budgeted at 3.5% but includes required funding for the HCRA obligation and to provide mobility fee credits for eligible affordable housing projects. Reserves for Capital remains the same as prior year and includes funding specified for the Roadway Bank, and sets funds aside for anticipated needs, such as additional support for the Jail project as the final costs are still being determined.

Reserves-Debt are in accordance with vehicle lease documents. Reserves-Assigned increased to set aside anticipated excess fees for future needs, the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, as well as, requested reserves for the Supervisor of Elections as a part of their FY22 budget request. Reserves for Stability remains the same as FY21 to support revenue reductions in FY22, especially those still impacted by COVID-19.

SPECIAL REVENUE FUNDS:

The County has 43 Special Revenue Funds that are detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds' Adopted Budget for FY21 was \$589,071,551 while the Recommended FY22 Budget is \$536,856,690 that represents a decrease (\$52,214,861). The decrease, however, is primarily due to ongoing grants and capital projects not being included at this point in the budget process. Ad Valorem (Library, Environmental Lands and Fire) is projected to increase as valuations are reflective of calendar year 2020, and have yet to be impacted by the pandemic. Others such as Tourism Development Taxes and Gas Taxes (Other Taxes) continue to be impacted by COVID-19. Although they are projected to increase for FY22, they still represent a reduction when compared to pre-pandemic levels.

This Fund Group includes a new Fund for FY22, Fund 147 - Conservation Lands Perpetual Maintenance Fund to account for the individual maintenance budgets for specific conservation areas (Shingle Creek, Split Oak & Lake Lizzie, Holopaw Conservation Area and Poinciana Conservation Area) previously budgeted in the General Fund. Funding is provided through a Transfer In from the individual cost centers in the General Fund.

In addition, Permits, Fees & Special Assessments are projected to increase by more than \$13M primarily associated with Mobility Fees. Intergovernmental Revenue is decreasing primarily resulting from grants associated with ongoing projects not being included at this stage. This includes the remaining balance from the ARPA funding awarded in FY21. Charges for Services and Other Sources reflect increases while Judgment, Fines & Forfeits, Miscellaneous Revenues and Transfers in reflect decreases. Fund Balance is decreasing by more than \$19.7M for the Recommended Budget. Fund Balance projections will be adjusted later on in the process when on-going Capital Projects are included in the budget to allow for the most accurate amounts.

Personal Services increased for the reasons noted in the Countywide discussion (Health Insurance, Retirement, Worker's Compensation rates and a 3% salary adjustment for eligible employees). The budget does not reflect health insurance increases or salary adjustments for the IAFF union employees pending union negotiations. There were reevaluations of employee allocations and reclassification of existing positions to support transportation and grants.

Operating Expenses decreased more than \$44M, Capital Outlay decreased more than \$6M as carried forward grants and capital projects have not yet been included to ensure estimates are as accurate as possible. However, there are a few new capital projects included for FY22. Although it should be noted that any projects in the TDT Fund will not proceed until revenue receipts are verified.

Transfers Out increased more than \$14.6M from FY21 to support capital projects in the Countywide Fire Capital Fund (Fund 331) and the updated Cost Allocation. Reserves were established per Policy and in accordance with the individual Funds' specific requirements. In addition, Reserves-Capital decreased in the Mobility Fee District Funds (East and West 192) to allocate funding for the Neptune project and in the Parks Impact Fee Fund (Fund 178) to support FY22 Capital requests.

DEBT SERVICE FUNDS:

The overall Adopted Budget for FY21 was \$76,269,283 while the Recommended FY21 Budget for the Debt Service Funds totals \$79,556,898. The increase is primarily due to Fund Balance to support Debt payments. Debt Service Funds are solely for the purpose of tracking and making debt payments. As most payments are made twice a year (October and April), funds are reserved a year in advance to make the first payment in October. As such, Reserves are established in accordance with these payments and any Bond Covenant / loan document requirements.

CAPITAL PROJECT FUNDS:

For the Recommended Budget, the Capital Project Funds reflect a reduction of more than \$140M dollars with a total of \$263,785,072. The Infrastructure Sales Surtax Fund is the only revenue generating Fund. Revenues (Other Taxes) are projected to increase by a little more than \$3M over FY21 that reflects a stabilization of this source. As with other revenues, this is not at pre-pandemic levels but will be reevaluated based on the State's estimates and as additional receipts are realized. In addition, Capital Outlay reflects a reduction as this does not include on-going projects, as those will be carried forward as a part of the final public hearing to ensure accurate estimates. The attached list details the limited CIP projects that are included in the Recommended Budget for FY22. Finally, Reserves are established in accordance with policy, the Reserves-Capital increased to allocate funds for future capital projects. Reserves-Assigned increased to allocate funds for the ongoing complete street projects in Fund 306 - Local Option Infrastructure Sales Surtax Fund as well as for the needed Jail Expansion and Courthouse Annex projects in Fund 315 – General Capital Outlay.

ENTERPRISE FUNDS:

The County has two Enterprise Funds – Landfill/Solid Waste and Osceola Parkway. These Funds operate similar to a business and operate off the fees they generate. The Enterprise Fund Group is proposed to increase by \$10.2M dollars for a total budget of \$119,305,223.

In the Solid Waste Fund, Permit Fees & Special Assessments are projected to increase, in accordance with the June CPI (5.8%), to support the Curbside Collection Contract, which is reflected in the increase to the Special Assessment rates for FY22. In Osceola Parkway, Tolls are projected to increase over FY21, as increases in tourism have increased the use of this facility; however, this revenue source is still below pre-pandemic levels. Tolls will continue to be re-evaluated throughout the budget process as additional receipts are received and adjustments will be made, if any, for the Tentative Budget.

Personal Services increased slightly due to adjustments mentioned in the Countywide section above. Capital Outlay for these funds reflect a reduction; however, remaining funds for ongoing projects will be included later on in the budget process. Reserves were established in accordance with Policy and specific requirements of the Funds including bond covenants. Specifically, Fund 401 – Solid Waste, Reserves-Assigned allocates funds for the landfill closure requirements, funds associated with disaster recovery due to Hurricane Irma have been adjusted to reflect remaining funds pending FEMA reimbursement, as well as, for the ongoing Complete Streets projects.

INTERNAL SERVICE FUNDS:

Osceola County currently has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement rate. Five of the funds are established to manage the County's insurance products. As a result, these Funds will be adjusted over the next month. Workers' Compensation and Health insurance rates have increased, while other Employee Benefit Insurance rates, including Dental, have remained unchanged from FY21. All of these Funds will be revised after Open Enrollment has been completed. In addition, changes and adjustments to the individual departmental budgets usually have a corresponding impact to these Funds. Consequently, these are often the last Funds to be truly finalized during the entire budget process.

The County also has three Fleet Funds. One Fund is for general oversight of the Fleet program, another to manage the maintenance and repair of the County's fleet and the last for management of the fuel system. These funds provide for centralized management of the County's Fleet, services and resources needed for the fleet. All of these Funds will also be evaluated in conjunction with usage and market prices and adjustments will be made, if necessary, throughout the budget process.

Conclusion:

In conclusion, I would like to express my appreciation to all of our partners (the Ninth Judicial Circuit Court, the County Attorney, Constitutional Officers, etc.). In addition, my staff was again diligent in their efforts to present a Recommended Budget that maintains service levels, as we continue to face challenges stemming from the COVID-19 pandemic. Through the leadership of the Board and efforts of our partners, I believe we were able to submit a budget for Fiscal Year 2022 that still provides services to the citizens with minimal impact to taxes.

**CAPITAL PROJECTS for
FY22 RECOMMENDED BUDGET**

Fund / Project Name:	County Funding:	Grant Funding:	Total:
<u>Fund 001 - General Fund</u>			
Admin Bldg. - 3rd Floor Renovation	\$ 700,000	\$ -	\$ 700,000
Corrections - Jail Control Room Interface Rehab	\$ 400,000	\$ -	\$ 400,000
Corrections - Kitchen Equipment	\$ 25,000	\$ -	\$ 25,000
Corrections - New Vehicles	\$ 116,000	\$ -	\$ 116,000
Corrections - Replacement of HVAC units for Booking & Reclassification	\$ 150,000	\$ -	\$ 150,000
Corrections - Security Cameras (Facility-Wide)	\$ 439,376	\$ -	\$ 439,376
Courthouse - COC Office Reconfiguration (County functions)	\$ 75,000	\$ -	\$ 75,000
Courthouse - Elevator re-build and modernization	\$ 680,000	\$ -	\$ 680,000
Emergency Management - Vehicle Replacement	\$ 41,000	\$ -	\$ 41,000
Equestrian Center Modular (purchase existing)	\$ 60,000	\$ -	\$ 60,000
General Fund (multiple) - Fleet Vehicle Replacements	\$ 326,520	\$ -	\$ 326,520
Parks - Equipment	\$ 55,000	\$ -	\$ 55,000
Parks - Scotty's Cove Conservation Area	\$ 75,000	\$ -	\$ 75,000
Parks - Yeehaw Junction Playground (replacement)	\$ 100,000	\$ -	\$ 100,000
Sheriff Admin - Air Handler 1&2 Replacement	\$ 160,000	\$ -	\$ 160,000
Total:	\$ 3,402,896	\$ -	\$ 3,402,896
<u>Fund 102 - Transportation Trust Fund</u>			
Bucket Truck	\$ 213,100	\$ -	\$ 213,100
Road & Bridge Yard 1 Building B Generator	\$ 75,000	\$ -	\$ 75,000
Total:	\$ 288,100	\$ -	\$ 288,100
<u>Fund 104 - Tourist Development Tax</u> <i>No TDT projects will commence until actual revenue receipts are verified.</i>			
Fleet Vehicle Replacements	\$ 55,000	\$ -	\$ 55,000
OHP - Exhibition Hall Sound System	\$ 45,154	\$ -	\$ 45,154
Total:	\$ 100,154	\$ -	\$ 100,154
<u>Fund 115 - Court Facilities Fund</u>			
Admin Bldg. 3rd Floor Reconfiguration	\$ 1,050,000	\$ -	\$ 1,050,000
Courthouse - COC Office Reconfiguration (Court functions)	\$ 60,000	\$ -	\$ 60,000
Total:	\$ 1,110,000	\$ -	\$ 1,110,000
<u>Fund 141 - Boating Improvement Fund</u>			
Lake Runnymede Boat Ramp Improvements	\$ 50,000	\$ -	\$ 50,000
Total:	\$ 50,000	\$ -	\$ 50,000
<u>Fund 142 - Mobility Fee East Zone</u>			
Neptune Road	\$ 4,995,117	\$ -	\$ 4,995,117
Total:	\$ 4,995,117	\$ -	\$ 4,995,117
<u>Fund 143 - Mobility Fee West Zone</u>			
Neptune Road	\$ 33,393,375	\$ -	\$ 33,393,375
Total:	\$ 33,393,375	\$ -	\$ 33,393,375

**CAPITAL PROJECTS for
FY22 RECOMMENDED BUDGET**

Fund / Project Name:	County Funding:	Grant Funding:	Total:
Fund 149 - East 192 CRA			
Landscape E192	\$ 1,844,437	\$ -	\$ 1,844,437
Total:	\$ 1,844,437	\$ -	\$ 1,844,437
Fund 154 - Constitutional Gas Tax Fund			
Crane Truck with Auger	\$ 273,000	\$ -	\$ 273,000
R&B Fleet Vehicle Replacements	\$ 2,636,000	\$ -	\$ 2,636,000
Transportation New Vehicles	\$ 140,000	\$ -	\$ 140,000
Total:	\$ 3,049,000	\$ -	\$ 3,049,000
Fund 156 - Federal and State Grants Fund			
Bellalago Academy Sidewalk	\$ -	\$ 86,121	\$ 86,121
Buenaventura Drainage Improvements	\$ -	\$ 1,200,000	\$ 1,200,000
Buenaventura Safety Improvements	\$ -	\$ 332,869	\$ 332,869
Deerwood Elementary Sidewalk Gaps	\$ -	\$ 786,835	\$ 786,835
Kempfer Road Culvert Upgrade	\$ -	\$ 1,878,247	\$ 1,878,247
Landscape E192	\$ -	\$ 2,500,000	\$ 2,500,000
Marigold Safety Improvements	\$ -	\$ 1,316,507	\$ 1,316,507
Neovation Way	\$ -	\$ 1,020,760	\$ 1,020,760
Simpson Road Phase I	\$ -	\$ 13,999,000	\$ 13,999,000
Sunrail Poinciana Parking Lot	\$ -	\$ 324,902	\$ 324,902
Sunrail Tupperware Parking Lot	\$ -	\$ 266,403	\$ 266,403
Total:	\$ -	\$ 23,711,644	\$ 23,711,644
Fund 158 - Intergovernmental Radio Communications			
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units	\$ 60,000	\$ -	\$ 60,000
Total:	\$ 60,000	\$ -	\$ 60,000
Fund 178 - Parks Impact Fee Fund			
65th Infantry Veterans Park	\$ 150,000	\$ -	\$ 150,000
Campbell City Park/Community Center	\$ 4,157,010	\$ -	\$ 4,157,010
East 192 CRA Parks	\$ 2,000,000	\$ -	\$ 2,000,000
Kings Highway Park	\$ 250,000	\$ -	\$ 250,000
Marydia Community Center	\$ 2,500,000	\$ -	\$ 2,500,000
Oren Brown Park Improvements	\$ 150,000	\$ -	\$ 150,000
Park Property Purchase (District 2)	\$ 500,000	\$ -	\$ 500,000
Parks Property Purchase (District 1)	\$ 2,000,000	\$ -	\$ 2,000,000
Quina Park	\$ 50,000	\$ -	\$ 50,000
Rachel Lane (Park)	\$ 70,000	\$ -	\$ 70,000
Total:	\$ 11,827,010	\$ -	\$ 11,827,010
Fund 190 - Mobility Fee Northeast District Fund			
Cyrils Drive Improvements	\$ 8,797,315	\$ -	\$ 8,797,315
Total:	\$ 8,797,315	\$ -	\$ 8,797,315

**CAPITAL PROJECTS for
FY22 RECOMMENDED BUDGET**

Fund / Project Name:	County Funding:	Grant Funding:	Total:
Fund 191 - Mobility Fee Southeast District Fund			
Neptune Road (Partin Settlement to US 192)	\$ 750,609	\$ -	\$ 750,609
Total:	\$ 750,609	\$ -	\$ 750,609
Fund 306 - Local Option Sales Tax Fund <i>No projects will commence until actual revenue receipts are verified.</i>			
Bridge Rehabilitation	\$ 350,000	\$ -	\$ 350,000
Bridge Scour Countermeasures	\$ 300,000	\$ -	\$ 300,000
Buenaventura Drainage Improvements	\$ 400,000	\$ -	\$ 400,000
C-Gate Boat Ramp Safety Repairs & ADA Improvements	\$ 100,000	\$ -	\$ 100,000
Countywide Signals	\$ 1,682,974	\$ -	\$ 1,682,974
Culvert Upgrades	\$ 400,000	\$ -	\$ 400,000
East Lake Toho Water Quality Improvements	\$ 75,000	\$ -	\$ 75,000
Hickory Tree Stormwater Outfall	\$ 300,000	\$ -	\$ 300,000
Kempfer Road Culvert Replacement	\$ 644,082	\$ -	\$ 644,082
Lake Lizzie Drainage Improvements	\$ 80,000	\$ -	\$ 80,000
Lake Runnymede Boat Ramp Improvements	\$ 250,000	\$ -	\$ 250,000
Mac Overstreet Boat Ramp	\$ 600,000	\$ -	\$ 600,000
Old Canoe Creek Rd Culvert Crossing for WPA Canal	\$ 1,000,000	\$ -	\$ 1,000,000
Overstreet Landing Boat Ramp Improvements	\$ 500,000	\$ -	\$ 500,000
Probation Offices Building Purchase	\$ 600,000	\$ -	\$ 600,000
Roadway and Bridge Safety Features	\$ 300,000	\$ -	\$ 300,000
S.O. Vehicles	\$ 2,426,843	\$ -	\$ 2,426,843
Traffic Control Equipment	\$ 250,000	\$ -	\$ 250,000
Traffic Signal Replacement Mast Arm Upgrades	\$ 162,850	\$ -	\$ 162,850
Trout Lake Boat Ramp Improvements	\$ 100,000	\$ -	\$ 100,000
Water Quality Monitoring Network	\$ 1,000,000	\$ -	\$ 1,000,000
Total:	\$ 11,521,749	\$ -	\$ 11,521,749
Fund 328 - Special Purpose Capital Fund			
Carroll Street - JYP to Michigan	\$ -	\$ 4,104,394	\$ 4,104,394
Total:	\$ -	\$ 4,104,394	\$ 4,104,394
Fund 331 - Countywide Fire Capital Fund			
Bunker Gear	\$ 2,000,000	\$ -	\$ 2,000,000
EMS Equipment	\$ 458,168	\$ -	\$ 458,168
Fire Station 72 Celebration-Replacement AC Units	\$ 90,000	\$ -	\$ 90,000
Fire/EMS Equipment	\$ 1,120,051	\$ -	\$ 1,120,051
Portable Self Contained Breathing Apparatus (SCBA) Filling Station	\$ 150,150	\$ -	\$ 150,150
Total:	\$ 3,818,369	\$ -	\$ 3,818,369
Fund 334 - Transportation Imp Construction Fund			
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 409,300	\$ -	\$ 409,300
Poinciana Blvd (Pleasant Hill to Crescent Lake Way)	\$ 4,880,585	\$ -	\$ 4,880,585
Total:	\$ 5,289,885	\$ -	\$ 5,289,885

**CAPITAL PROJECTS for
FY22 RECOMMENDED BUDGET**

Fund / Project Name:	County Funding:	Grant Funding:	Total:
Fund 511 - Fleet Fuel Internal Service Fund			
Fire Station 42 DEF Dispenser and monitoring upgrade	\$ 169,000	\$ -	\$ 169,000
Fire Station 55 DEF Dispenser and monitoring upgrade	\$ 169,000	\$ -	\$ 169,000
Improve/Upgrade Fuel Sites	\$ 240,000	\$ -	\$ 240,000
Total:	\$ 578,000	\$ -	\$ 578,000

Capital Projects in Recommended Budget: \$ 90,876,016 \$ 27,816,038 \$ 118,692,054

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Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	407,264,157	407,264,157	0
010-Designated Ad Valorem Tax	15,211,058	15,211,058	0
101-TDT RIDA Tax Bond 2012 Project	6,346,866	6,346,866	0
102-Transportation Trust Fund	33,155,489	33,155,489	0
103-Drug Abuse Treatment Fund	73,089	73,089	0
104-Tourist Development Tax Fund	51,424,500	51,424,500	0
105-Fifth Cent Tourist Development Tax Fund	15,261,864	15,261,864	0
106-Sixth Cent Tourist Development Tax Fund	9,718,191	9,718,191	0
107-Library District Fund	15,366,670	15,366,670	0
109-Law Enforcement Trust Fund	666,229	666,229	0
111-SHIP State Housing Initiative Program	2,384,606	2,384,606	0
112-Emergency(911)Communications	4,098,642	4,098,642	0
115-Court Facilities Fund	12,830,281	12,830,281	0
118-Homeless Prevention & Rapid Rehousing	392,388	392,388	0
125-Environmental Land Maintenance	6,525,845	6,525,845	0
128-Subdivision Pond MSBU	1,597,771	1,597,771	0
129-Street Lighting MSBU	415,300	415,300	0
130-Court Related Technology Fund	1,808,553	1,808,553	0
134-Countywide Fire Fund	121,033,134	121,033,134	0
137-HOME Fund	2,500,976	2,500,976	0
139-Criminal Justice Training	84,241	84,241	0
141-Boating Improvement Fund	250,248	250,248	0
142 - Mobility Fee East District	5,095,117	5,095,117	0
143 - Mobility Fee West District	63,642,950	63,642,950	0
145 - Red Light Cameras	1,880,453	1,880,453	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	150,606	150,606	0
147 - Conservation Lands Perpetual Maintenance	978,708	978,708	0
148-Building Fund	23,130,892	23,130,892	0
149-East 192 CRA	2,272,107	2,272,107	0
150-West 192 Development Authority	5,644,207	5,644,207	0
151-CDBG Fund	5,288,966	5,288,966	0
152-Muni Svcs Tax Units MSTU Fund	2,156,378	2,156,378	0
153-Muni Svcs Benefit Units MSBU Fund	90,106	90,106	0
154-Constitutional Gas Tax Fund	16,997,104	16,997,104	0
155-West 192 MSBU Phase I	5,268,766	5,268,766	0
156-Federal And State Grants Fund	24,116,219	24,116,219	0
158-Intergovernmental Radio Communications	3,161,835	3,161,835	0
168-Section 8 Fund	22,148,516	22,148,516	0
177-Fire Impact Fee Fund	6,048,395	6,048,395	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
178-Parks Impact Fee Fund	21,022,679	21,022,679	0
180-Inmate Welfare Fund	2,629,124	2,629,124	0
187-Road Impact Fee Poinciana Overlay	483,179	483,179	0
189 - Second Local Option Fuel Tax Fund	10,957,960	10,957,960	0
190 - Mobility Fee Northeast District Fund	17,107,308	17,107,308	0
191 - Mobility Fee Southeast District Fund	10,650,232	10,650,232	0
201-Limited GO Refunding Bonds, Series 2015	2,296,161	2,296,161	0
204-TDT Tax Bonds Series 2012	275,732	275,732	0
210-W 192 Phase IIC	813,801	813,801	0
211 - Sales Tax Revenue Bonds Series 2015A	5,341,568	5,341,568	0
239-Infra S Tax Rev Refunding 2011	7,366,488	7,366,488	0
240-TDT Ref & Imp 2012 Debt Svc	9,933,048	9,933,048	0
241-Infrastructure Sales Surtax Series 2015	10,189,568	10,189,568	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,096,583	5,096,583	0
243-DS TDT Rev Bond Series 2016	3,730,428	3,730,428	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	1,010,412	1,010,412	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,900,824	7,900,824	0
246 - DS Public Imp Rev Bonds Series 2017	2,511,152	2,511,152	0
247-DS TDT Refunding Bonds 2019	1,781,271	1,781,271	0
248-Communications Equipment Upgrade (Motorola)	3,080,137	3,080,137	0
249-DS CIRB 2019	13,084,615	13,084,615	0
250-GO BONDS SERIES 2020	4,018,159	4,018,159	0
251 - Public Improvement Revenue Bonds, Series 2020	1,126,951	1,126,951	0
306-Local Option Sales Tax Fund	63,986,164	63,986,164	0
315-Gen Cap Outlay Fund	30,706,322	30,706,322	0
328 - Special Purpose Capital Fund	4,104,394	4,104,394	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	0	0	0
331-Countywide Fire Capital Fund	40,881,941	40,881,941	0
332 - Public Imp Rev Bonds Series 2017	0	0	0
333 - Capital Imp Rv Bonds Construction Fund	0	0	0
334 - Transportation Imp Construction Fund	124,106,251	124,106,251	0
401-Solid Waste Fund	72,316,213	72,316,213	0
407-Osceola Parkway	46,989,010	46,989,010	0
501-Workers' Comp Internal Service Fund	8,203,445	8,203,445	0
502-Property & Casualty Insurance Internal Service Fund	13,669,257	13,669,257	0
503-Dental Insurance Internal Service Fund	2,243,445	2,243,445	0
504-Health Insurance Internal Service Fund	37,565,936	37,565,936	0

Fund Balance Revenues and Expenditures


<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
505-Life, LTD, Vol. Life Internal Service Fund	1,617,143	1,617,143	0
509-Fleet General Oversight Internal Service Fund	149,310	149,310	0
510-Fleet Maintenance Internal Service Fund	3,045,448	3,045,448	0
511-Fleet Fuel Internal Service Fund	2,373,356	2,373,356	0
Total Budget	1,490,846,438	1,490,846,438	0

COUNTYWIDE BUDGET SUMMARY

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	220,074,969	252,321,572	252,321,572	242,864,094	273,657,208	21,335,636
PY Delinquent Ad Valorem Tax	59,812	83,024	83,024	83,508	83,224	200
Other Taxes	106,207,342	101,628,380	101,628,380	68,419,728	106,521,069	4,892,689
Permits, Fees & Special Assessments	127,232,757	122,491,497	156,851,067	130,164,830	140,631,119	18,139,622
Intergovernmental Revenue	136,753,939	143,470,694	138,659,979	75,340,464	97,359,240	-46,111,454
Charges For Services	71,827,736	72,404,229	72,462,686	49,978,976	81,162,464	8,758,235
Judgment, Fines & Forfeits	2,890,256	2,594,303	2,594,303	1,538,156	2,466,483	-127,820
Miscellaneous Revenues	54,201,360	42,650,070	56,664,523	15,329,189	11,356,948	-31,293,122
Less 5% Statutory Reduction	0	-27,680,843	-28,016,609	0	-30,576,310	-2,895,467
Transfers In	362,203,283	121,858,508	132,932,877	41,854,978	158,075,977	36,217,469
Other Sources	145,616,289	44,675,191	44,072,046	614,784	10,447,118	-34,228,073
Fund Balance	0	748,596,645	888,485,437	0	639,661,898	-108,934,747
Total	<u>1,227,067,744</u>	<u>1,625,093,270</u>	<u>1,818,739,285</u>	<u>626,188,708</u>	<u>1,490,846,438</u>	<u>-134,246,832</u>
Expenditures						
Personal Services	167,182,334	139,737,579	155,079,506	114,905,903	142,450,302	2,712,723
Operating Expenses	244,277,597	326,411,256	305,700,700	182,882,984	289,102,884	-37,308,372
Capital Outlay	84,957,121	273,967,320	352,307,076	30,368,189	121,548,662	-152,418,658
Debt Service	172,902,333	56,623,538	56,623,539	55,274,708	61,792,927	5,169,389
Grants and Aids	10,130,269	90,013,290	155,690,363	50,406,772	9,607,612	-80,405,678
Other Non Operating Expenses	67,278,581	0	0	0	0	0
Transfers Out	421,302,855	214,684,280	214,365,716	113,405,662	261,435,917	46,751,637
Reserves - Operating	0	122,159,180	122,490,939	0	124,952,366	2,793,186
Reserves - Debt	0	65,908,569	66,265,067	0	67,037,650	1,129,081
Reserves - Capital	0	256,556,347	275,934,209	0	262,333,175	5,776,828
Reserves - Claims	0	18,934,788	24,056,743	0	25,263,982	6,329,194
Reserves - Assigned	0	28,979,911	57,389,237	0	79,424,800	50,444,889
Reserves - Restricted	0	12,713,019	15,653,827	0	15,335,841	2,622,822
Reserves - Stability	0	18,404,193	17,182,363	0	30,560,320	12,156,127
Total	<u>1,168,031,091</u>	<u>1,625,093,270</u>	<u>1,818,739,285</u>	<u>547,244,219</u>	<u>1,490,846,438</u>	<u>-134,246,832</u>

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

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

A total of 795.25 Full-Time Equivalent (FTEs) positions are supported by the General Fund which is a decrease of -9.34 FTEs from the FY21 Adopted Budget. This reduction is due to the reallocation of several FTEs; -3.85 FTEs to the Building Fund (Fund 148), -4 FTE to the Transportation Fund (Fund 102), -3 FTEs to the Grants Fund (Fund 156), including various mid-year adjustments (increases/decreases) between other Funds which account for the total reduction. Personal Services includes adjustments for Retirement and Workers' Compensation set by the State, increases to Health Insurance rates with no changes to Dental rates but those costs will be updated after Open Enrollment. Also included is a recommended 3% salary adjustment for eligible employees. These adjustments, along with the FTE changes mentioned above resulted in an increase in Personal Services.

Operating increased to support departmental operations that are primarily due to Professional Services, which includes Inmate Medical, Medical Services associated with Medicaid, Communications, and Repair & Maintenance associated with Facilities Management. This budget also includes specific funding for the County's Baker Act and Juvenile Justice Detention (DJJ) required obligations, as well as, unfunded mandates such as burials and cremations. In addition, increases are associated with appropriations for the tax increment obligations for the Cities' CRAs, including Vine Street, and to support the Community Services grants.

Capital Outlay for FY22 includes limited equipment, computers, HVAC replacements, Server Room units, Kitchen equipment and vehicle replacement. In addition, funds are appropriated to support CIP projects for FY22 such as the Administration Building – 3rd Floor Renovation, Courthouse Elevator re-build and modernization, and Security Cameras (Facility-Wide at Corrections), amongst others, but excludes CIP carry forwards, which will be included in the Final Recommended Budget.

Debt Service is due the vehicle lease program and the interlocal agreement with TOHO (effective January 31, 2020). Grants and Aids increased as a result of a settlement agreement with UCF, but also provides funding for costs such as homeless assistance, affordable housing assistance, Osceola Reads and the competitive community grant process.

Transfers Out increased substantially from FY21 (\$33.4M) and provides for the following:

- > To facilitate the payments to the Constitutional Officers (increase of \$10.4M);
- > To support Countywide transportation activities Transportation Trust Fund (\$15.2M), Constitutional Gas Tax Fund (\$9.3M) and the 2nd Local Option Fuel Tax (LOFT) Fund (\$2.2M);
- > To fund the County's tax increment obligations for East and West 192;
- > To provide payment for the parcels that are subsidized /exempt from the Countywide Fire Fees;
- > To account for the Intergovernmental Radio Fund's user fees for various General Fund departments and Constitutional Officers for use of the 800MHz radio;
- > To various debt service funds for debt payments;
- > To establish a sinking fund for major Capital facility needs (Jail Expansion / Courthouse Annex); and

> To the Fleet Internal Service Fund for the General Fund's pro-rated share of a capital project for Dispenser & Monitoring Upgrades.

Operating Reserve levels are established per Policy. Reserves for Contingency allocates funding for the required HCRA obligation and mobility fee credits for eligible affordable housing projects. Reserves for Capital remained the same as FY21 which includes reserves specified for the Roadway Bank.

Reserves Assigned increased to set aside anticipated excess fees for future needs, the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, as well as, the requested reserves submitted by the Supervisor of Elections as a part of their FY22 budget request. Reserves for Debt is established to ensure funds are secured for debt obligations. Stability provides funding for fluctuations in revenues and remains at the same level as FY21.

Overall, the Recommended Budget reflects a 10% increase over the FY21 Adopted Budget.

REVENUES

The General Fund's functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem, which represents approximately an 8% increase from the FY21 Adopted Budget or an increase of \$17.8M in revenues. However, these revenues are quickly reduced by funding obligations for entities that receive Tax Increment Funds (TIFs) including the West 192 Development Authority, and East 192, Vine Street, St. Cloud and Kissimmee CRAs totaling \$8.9M. The allocation for the Designated Ad Valorem Tax, in the amount of \$15.2M, which is recorded as an expense in the General Fund, also reduces available Ad Valorem revenue in FY22. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues (Intergovernmental Revenues) are projected to increase, each a little over \$2M, but are still below pre-pandemic levels. In addition, there are increases in Permit Fees & Special Assessments as a result of increases in permits, Communication Services Tax at 4% and Other Sources, as well as Miscellaneous Revenues due to a settlement agreement with UCF. There are minimal decreases to Charges for Services, Judgment, Fines and Forfeits, and Transfers In. This Fund also receives revenues from Fund Balance, which will continue to be evaluated throughout the Budget development process to increase the accuracy of projections.

001-GENERAL FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	183,120,397	210,655,831	210,655,831	202,921,654	228,538,006	17,882,175
PY Delinquent Ad Valorem Tax	51,896	76,524	76,524	72,996	76,524	0
Other Taxes	22,823,906	23,957,064	23,957,064	14,565,505	23,967,427	10,363
Permits, Fees & Special Assessments	7,473,680	5,837,698	5,837,698	6,742,009	7,340,842	1,503,144
Intergovernmental Revenue	32,591,976	27,359,117	27,359,117	22,570,100	33,186,946	5,827,829
Charges For Services	1,921,278	2,038,713	2,097,170	1,392,466	2,021,825	-16,888
Judgment, Fines & Forfeits	1,608,005	1,365,772	1,365,772	728,089	1,352,548	-13,224
Miscellaneous Revenues	29,071,861	3,152,236	17,321,731	11,037,811	5,446,004	2,293,768
Less 5% Statutory Reduction	0	-13,702,719	-13,705,642	0	-14,957,200	-1,254,481
Transfers In	29,104,076	12,355,111	12,489,336	6,221,347	12,302,259	-52,852
Other Sources	24,923,502	3,361,354	3,436,354	75,000	3,810,040	448,686
Fund Balance	0	93,292,164	141,708,933	0	104,178,936	10,886,772
Total	332,690,577	369,748,865	432,599,888	266,326,978	407,264,157	37,515,292
Expenditures						
Personal Services	47,408,818	66,008,021	62,600,067	45,996,016	66,677,887	669,866
Operating Expenses	68,383,303	74,835,367	81,607,793	48,402,720	76,319,783	1,484,416
Capital Outlay	6,740,376	10,542,187	10,923,797	1,781,728	5,220,086	-5,322,101
Debt Service	202,012	1,981,166	1,981,166	913,695	2,033,796	52,630
Grants and Aids	9,662,328	5,635,805	74,457,800	46,933,358	8,219,900	2,584,095
Transfers Out	137,028,260	143,502,105	135,387,272	87,563,866	176,993,949	33,491,844
Reserves - Operating	0	61,635,177	60,032,956	0	63,311,688	1,676,511
Reserves - Debt	0	419,357	419,357	0	419,357	0
Reserves - Capital	0	2,118,723	2,118,723	0	2,118,723	0
Reserves - Assigned	0	1,744,625	1,744,625	0	4,622,656	2,878,031
Reserves - Stability	0	1,326,332	1,326,332	0	1,326,332	0
Total	269,425,096	369,748,865	432,599,888	231,591,383	407,264,157	37,515,292

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

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

Personal Services supports 36.19 FTEs, which is an increase of 0.99 FTEs from the FY21 Adopted Budget due to the mid-year reallocation of a position from Finance to create the Community Cat Coordinator position (1FTE); in addition, the overall FTE's were reduced by .01 FTE due to the annual evaluation of position appropriations. Personal Services increased \$59,184 due to the above mentioned position changes as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY22, which was partially offset due to a new employee waving Health Insurance coverage; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$57,883 primarily due to decreases in Professional Services, Repair & Maintenance-automotive, Operating Supplies, and Medicine.

Capital Outlay is requested for FY22 for a cargo trailer.

Grants and Aids include anticipated support for outside organizations.

Overall, this department increased \$26,835 from the FY21 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,282,481	1,563,127	1,534,955	911,356	1,615,753	52,626
5120002 - Disaster Relief	8,155	0	0	8,979	0	0
5130001 - Vacancy Factor	0	-28,754	-28,754	0	-29,500	-746
5140000 - Overtime	56,353	80,173	80,173	43,834	70,300	-9,873
5160000 - Compensated Annual Leave	84,220	0	0	48,020	0	0
5160010 - Compensated Ann Leave Payoff	13,713	0	0	4,026	0	0
5160020 - Compensated Admin Leave	8,448	0	0	4,879	0	0
5170000 - Compensated Sick Leave	73,305	0	0	31,276	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,240	0	0
5170020 - Sick Bank Leave	7,067	0	0	2,497	0	0
5210000 - Fica Taxes	112,987	125,715	127,385	77,279	128,983	3,268
5220000 - Retirement Contributions	152,892	181,491	183,340	118,574	200,739	19,248
5230000 - Health Insurance	359,055	418,330	428,695	242,435	415,276	-3,054
5231000 - Life Insurance	1,462	1,672	1,693	951	1,710	38
5232000 - Dental Insurance	9,714	10,670	10,815	6,650	10,339	-331
5233000 - Lt Disability Insurance	2,289	2,628	2,667	1,529	2,699	71
5233100 - St Disability Insurance	4,143	4,750	4,764	2,767	4,875	125
5240000 - Workers' Compensation	27,794	26,394	26,951	15,777	24,206	-2,188
Personal Services:	\$2,204,077	\$2,386,196	\$2,372,684	\$1,525,068	\$2,445,380	\$59,184
Operating Expenses:						
5310000 - Professional Services	100,942	155,687	195,317	94,486	124,514	-31,173
5340000 - Other Contractual Services	3,919	5,214	5,214	1,458	4,092	-1,122
5340007 - Other Contractual Services-Penn Credit	0	659	659	0	0	-659
5400000 - Travel And Per Diem	2,854	10,300	10,650	2,175	11,800	1,500
5410000 - Communications	16,684	17,140	17,350	11,738	17,140	0
5420000 - Freight & Postage Services	397	750	750	474	750	0
5430000 - Utility Services	526	1,500	1,500	561	1,200	-300
5435100 - Utilities-Radios	0	0	0	48	0	0
5440000 - Rentals And Leases	1,299	1,540	1,540	1,675	1,540	0
5450000 - Insurance	78,169	23,321	23,321	23,321	23,321	0
5460000 - Repair & Maintenance Svcs	5,163	3,600	3,600	4,283	3,600	0
5462000 - Rep & Maint-automotive	21,420	42,500	42,500	11,541	30,000	-12,500
5470000 - Printing And Binding	3,780	5,000	5,000	2,181	8,000	3,000
5480000 - Promotional Activities	9,462	17,000	17,000	11,711	17,000	0
5490000 - Oth Current Chgs & Obligations	276	500	500	87	1,160	660
5490011 - Cash over/shorts	0	0	0	1	0	0
5490501 - OH-Workers' Compensation	9,044	8,448	8,448	8,448	8,686	238
5490502 - OH-Property & Liability Insuranc	13,953	3,666	3,666	3,666	3,666	0
5490503 - OH-Dental Insurance	2,358	2,886	2,886	2,886	2,967	81
5490504 - OH-Health Insurance	8,762	8,765	8,765	8,765	9,011	246
5490505 - OH-Life/AD&D, STD, LTD	2,090	1,882	1,882	1,882	1,737	-145
5490509 - OH-Fleet Oversight	2,320	3,150	3,150	3,150	3,150	0
5490511 - OH-Fleet Fuel	13,050	4,560	4,560	4,560	4,560	0
5511000 - Office Supplies	14,224	13,500	13,500	9,189	13,500	0
5520000 - Operating Supplies	59,825	81,099	81,099	29,030	62,824	-18,275
5520010 - Computer Software	1,981	1,740	1,740	2,034	2,656	916
5521000 - Gas & Oil	40,553	53,000	54,190	24,890	55,000	2,000
5521005 - Gas & Oil-Direct	1,901	3,500	3,500	1,617	3,500	0

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5522000 - Chemicals	0	0	0	795	0	0
5522500 - Food	21,485	25,250	25,250	17,066	25,250	0
5524500 - Cleaning Supplies	9,188	10,000	10,875	5,168	11,500	1,500
5525000 - Tools	5,508	8,800	16,063	3,085	18,800	10,000
5526000 - Clothing	10,436	14,050	14,350	5,918	13,700	-350
5528000 - Medicine	92,721	114,670	114,670	52,580	103,970	-10,700
5540000 - Books,pubs,subs & Membership	2,262	4,370	4,370	1,149	4,070	-300
5541000 - Registration Fees	5,299	12,200	12,200	1,238	10,200	-2,000
5550000 - Training	0	1,000	1,000	0	500	-500
Operating Expenses:	\$561,848	\$661,247	\$711,065	\$352,855	\$603,364	-\$57,883
Capital Outlay:						
5630000 - Improv Other Than Bldgs	4,058	0	0	0	0	0
5640000 - Machinery & Equipment	2,127	0	96,400	0	5,500	5,500
Capital Outlay:	\$6,185	\$0	\$96,400	\$0	\$5,500	\$5,500
Grants and Aids:						
5820000 - Aids To Private Organization	56,250	59,966	124,247	20,199	80,000	20,034
5821000 - Aids Private Organization-cap	0	0	78,753	0	0	0
Grants and Aids:	\$56,250	\$59,966	\$203,000	\$20,199	\$80,000	\$20,034
TOTAL EXPENDITURES:	\$2,828,360	\$3,107,409	\$3,383,149	\$1,898,122	\$3,134,244	\$26,835

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

TRENDS & ISSUES

The Board Support Services Office was affected by the transition of duties to the Clerk of the Court due to the passing of the 2018 Statewide referendum of Amendment 10, which became effective January 05, 2021. Responsibilities that remained with the County include the preparation and distribution of the Board of County Commission meeting agendas, posting public notices of the meetings, assuring that all documents are delivered to the Clerk of the Court; submission of Ordinances to Municode for codification of the Code of Ordinances, the Comprehensive Plan, and the Land Development Code; the Records Management Liaison Officer for all other County documents; Recording Secretary for the Charter Review Advisory Commission and the Redistricting Committee; and assists other County Departments that provide Recording Secretary Services for Advisory Boards to assure compliance with required laws. The duties no longer supported by this cost center include attending and taking the minutes of the Board of County Commission meetings; custodian of County Commission records associated with those meetings and fulfilling public record requests for those documents, and the Value Adjustment Board process.

The Board Support Services supports 3.10 FTEs, which is a decrease of 2.95 FTEs from the FY21 Adopted Budget due to the transition of certain functions to the Clerk of the Circuit Courts.

Personal Services decreased \$202,975 due to the above mentioned FTE changes as a result of the Amendment 10 transition, as well as the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance decreased as a result of the FTE changes however, there are rate increases for FY22; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$48,555 primarily due to a reduction of a contractual employee hired as a result of the Amendment 10 transition and no longer needed in FY22; and reductions to operating expenditures due to the transition mentioned above.

Overall, this budget decreased \$251,530 from the FY21 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	307,998	339,489	319,489	178,689	201,514	-137,975
5130001 - Vacancy Factor	0	-5,943	-5,943	0	-3,527	2,416
5140000 - Overtime	12	0	0	1,126	0	0
5160000 - Compensated Annual Leave	25,156	0	0	10,658	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	4,910	0	0
5160020 - Compensated Admin Leave	1,476	0	0	383	0	0
5170000 - Compensated Sick Leave	8,485	0	0	1,129	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,562	0	0
5210000 - Fica Taxes	24,322	25,970	25,970	14,429	15,416	-10,554
5220000 - Retirement Contributions	35,727	39,474	39,474	22,657	25,027	-14,447
5230000 - Health Insurance	79,999	80,121	80,121	41,245	39,694	-40,427
5231000 - Life Insurance	349	343	343	189	204	-139
5232000 - Dental Insurance	1,939	1,984	1,984	1,085	1,017	-967
5233000 - Lt Disability Insurance	550	543	543	308	323	-220
5233100 - St Disability Insurance	988	974	974	552	567	-407
5240000 - Workers' Compensation	616	578	578	342	323	-255
Personal Services:	\$487,616	\$483,533	\$463,533	\$283,265	\$280,558	-\$202,975
Operating Expenses:						
5310000 - Professional Services	0	2,500	2,500	0	0	-2,500
5310006 - Legal Fees	6,500	11,000	11,000	7,000	0	-11,000
5340000 - Other Contractual Services	23,134	31,000	51,000	47,571	0	-31,000
5400000 - Travel And Per Diem	0	100	100	0	100	0
5420000 - Freight & Postage Services	23	50	50	20	25	-25
5440000 - Rentals And Leases	2,647	4,800	4,800	2,074	4,800	0
5450000 - Insurance	1,139	2,069	2,069	2,069	1,978	-91
5460000 - Repair & Maintenance Svcs	0	1,000	1,000	232	800	-200
5490000 - Oth Current Chgs & Obligations	321	900	900	374	0	-900
5490501 - OH-Workers' Compensation	1,568	1,452	1,452	1,452	744	-708
5490502 - OH-Property & Liability Insuranc	203	325	325	325	311	-14
5490503 - OH-Dental Insurance	409	496	496	496	254	-242
5490504 - OH-Health Insurance	1,519	1,506	1,506	1,506	772	-734
5490505 - OH-Life/AD&D, STD, LTD	317	290	290	290	149	-141
5511000 - Office Supplies	1,584	3,000	3,000	108	2,000	-1,000
5520000 - Operating Supplies	768	1,200	1,200	358	1,200	0
5540000 - Books,pubs,subs & Membership	4,209	9,000	9,000	5,147	9,000	0
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$44,341	\$71,188	\$91,188	\$69,021	\$22,633	-\$48,555
TOTAL EXPENDITURES:	\$531,957	\$554,721	\$554,721	\$352,286	\$303,191	-\$251,530

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

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

Personal Services supports 15 FTEs, which is unchanged from FY21 Adopted Budget. Personal Services increased \$104,387 due to the following:

- Recommended across the board adjustment for eligible employees
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased and these costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures increased \$5,672 primarily due to increases in Membership costs.

Grants & Aids increased \$29,061 from the Adopted Budget for Osceola Reads but remains at the same level as the Revised Budget.

Overall, this budget increased \$139,120 over the FY21 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	408,506	422,221	446,226	324,172	444,516	22,295
5120000 - Regular Salaries And Wages	814,621	873,850	873,850	582,941	900,065	26,215
5120002 - Disaster Relief	2,054	0	0	381	0	0
5122000 - Car Allowance	9,600	9,600	9,600	7,200	9,600	0
5122001 - Cell Phone Allowance	2,155	4,656	4,656	2,565	4,656	0
5123000 - Exec Insurance Supplemental	5,345	0	0	4,513	0	0
5124000 - Exec Deferred Compensation	30,324	0	0	23,609	0	0
5130001 - Vacancy Factor	0	-22,697	-22,697	0	-23,547	-850
5140000 - Overtime	0	1,500	1,500	0	1,500	0
5150300 - Class C Meals	14	0	0	0	0	0
5160000 - Compensated Annual Leave	38,206	0	0	56,855	0	0
5160010 - Compensated Ann Leave Payoff	14,723	0	0	0	0	0
5160020 - Compensated Admin Leave	11,884	0	0	11,009	0	0
5170000 - Compensated Sick Leave	15,931	0	0	13,237	0	0
5170010 - Compensated Sick Leave Payoff	4,330	0	0	4,330	0	0
5210000 - Fica Taxes	88,741	99,224	101,060	70,041	102,941	3,717
5220000 - Retirement Contributions	358,936	371,999	383,805	285,656	409,511	37,512
5220001 - Retirement Contr 401A	12,570	0	0	9,555	0	0
5230000 - Health Insurance	185,473	195,521	195,521	150,855	210,868	15,347
5231000 - Life Insurance	1,311	1,317	1,341	978	1,361	44
5232000 - Dental Insurance	4,686	4,920	4,920	3,682	4,920	0
5233000 - Lt Disability Insurance	1,972	1,987	2,025	1,513	2,044	57
5233100 - St Disability Insurance	3,213	3,246	3,315	2,473	3,348	102
5240000 - Workers' Compensation	2,348	2,204	2,245	1,682	2,152	-52
Personal Services:	\$2,016,945	\$1,969,548	\$2,007,367	\$1,557,247	\$2,073,935	\$104,387
Operating Expenses:						
5340000 - Other Contractual Services	1,175,634	1,218,174	1,218,174	605,337	1,218,174	0
5400000 - Travel And Per Diem	1,629	5,850	5,850	327	5,550	-300
5400003 - Travel & Per Diem- BCC	39,803	41,417	41,417	21,233	41,417	0
5410000 - Communications	2,951	3,500	3,500	1,769	3,500	0
5420000 - Freight & Postage Services	351	1,500	1,500	317	1,500	0
5440000 - Rentals And Leases	2,515	2,850	2,850	1,380	2,850	0
5450000 - Insurance	6,804	8,854	8,854	8,854	8,854	0
5460000 - Repair & Maintenance Svcs	16	200	200	0	200	0
5470000 - Printing And Binding	1,567	4,000	4,000	901	4,000	0
5490000 - Oth Current Chgs & Obligations	674	500	500	0	500	0
5490501 - OH-Workers' Compensation	3,855	3,600	3,600	3,600	3,600	0
5490502 - OH-Property & Liability Insuranc	1,215	1,392	1,392	1,392	1,392	0
5490503 - OH-Dental Insurance	1,005	1,230	1,230	1,230	1,230	0
5490504 - OH-Health Insurance	3,735	3,735	3,735	3,735	3,735	0
5490505 - OH-Life/AD&D, STD, LTD	832	768	768	768	720	-48
5511000 - Office Supplies	3,167	4,000	4,000	870	6,000	2,000
5512000 - Office Equipment	1,067	750	750	0	300	-450
5520000 - Operating Supplies	9,446	11,000	11,000	4,436	8,500	-2,500
5521000 - Gas & Oil	204	300	300	0	300	0
5540000 - Books,pubs,subs & Membership	7,567	8,600	8,600	7,920	8,600	0
5540103 - Books, Pubs, Subs, Membership	63,769	54,280	54,280	46,331	60,100	5,820
5541000 - Registration Fees	4,000	7,300	7,300	255	7,400	100

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541003 - Registration Fee- BCC	3,748	16,850	16,850	2,931	17,900	1,050
Operating Expenses:	\$1,335,554	\$1,400,650	\$1,400,650	\$713,585	\$1,406,322	\$5,672
Grants and Aids:						
5820000 - Aids To Private Organization	0	0	29,061	29,061	29,061	29,061
Grants and Aids:	\$0	\$0	\$29,061	\$29,061	\$29,061	\$29,061
TOTAL EXPENDITURES:	\$3,352,498	\$3,370,198	\$3,437,078	\$2,299,894	\$3,509,318	\$139,120

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

This cost center supports 1.60 FTEs, which is an increase of 1.10 FTEs from the FY21 Adopted Budget due to the reallocation of an FTE from a former department for a Training & Special Projects Coordinator position and the annual reevaluation of existing position appropriations.

Personal Services increased \$88,987 over the FY21 Adopted Budget due to the reallocation mentioned above as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$2,179 due to increases in Rental & Leases, Books, Publications and Subscriptions, and Registration Fees based on anticipated needs for FY22; and minor increases in the overhead rates which will continue to fluctuate pending the finalization of Personal Services.

Overall, this budget increased \$91,166 from the FY21 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – BUSINESS SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	34,553	36,203	36,203	24,404	96,655	60,452
5130001 - Vacancy Factor	0	-634	-634	0	-1,692	-1,058
5160000 - Compensated Annual Leave	2,334	0	0	1,676	0	0
5160020 - Compensated Admin Leave	386	0	0	289	0	0
5170000 - Compensated Sick Leave	1,588	0	0	871	0	0
5210000 - Fica Taxes	2,600	2,769	2,769	1,874	7,395	4,626
5220000 - Retirement Contributions	6,349	6,594	6,594	4,988	12,069	5,475
5230000 - Health Insurance	6,066	3,915	3,915	2,940	22,720	18,805
5231000 - Life Insurance	39	36	36	27	97	61
5232000 - Dental Insurance	136	33	33	25	289	256
5233000 - Lt Disability Insurance	64	58	58	44	154	96
5233100 - St Disability Insurance	100	90	90	67	271	181
5240000 - Workers' Compensation	69	61	61	46	154	93
Personal Services:	\$54,284	\$49,125	\$49,125	\$37,251	\$138,112	\$88,987
Operating Expenses:						
5310006 - Legal Fees	0	0	0	0	0	0
5400000 - Travel And Per Diem	324	1,000	1,000	0	1,000	0
5420000 - Freight & Postage Services	0	150	150	0	150	0
5440000 - Rentals And Leases	628	2,000	2,000	942	3,000	1,000
5450000 - Insurance	140	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5490501 - OH-Workers' Compensation	77	108	108	108	372	264
5490502 - OH-Property & Liability Insuranc	25	0	0	0	0	0
5490503 - OH-Dental Insurance	20	37	37	37	127	90
5490504 - OH-Health Insurance	75	112	112	112	385	273
5490505 - OH-Life/AD&D, STD, LTD	15	22	22	22	74	52
5511000 - Office Supplies	62	500	500	40	500	0
5520000 - Operating Supplies	161	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	2,621	500	500	516	750	250
5541000 - Registration Fees	0	500	500	330	750	250
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$4,147	\$5,629	\$5,629	\$2,107	\$7,808	\$2,179
TOTAL EXPENDITURES:	\$58,432	\$54,754	\$54,754	\$39,358	\$145,920	\$91,166

DEPARTMENT SUMMARY – COMMISSION AUDITOR

TRENDS & ISSUES

The Office of Commission Auditor was affected by the transition of duties to the Clerk of the Court due to the passing of the 2018 Statewide referendum of Amendment 10, which became effective January 05, 2021. The role of Auditor transferred to the Clerk of the Court.

The Office of Audit and Operational Improvement (AOI) was created during FY21 under the Governmental Affairs Department to perform the responsibilities that remain with the County. The Office of Audit and Operational Improvement is responsible for conducting performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance efficiency and effectiveness of programs and processes. AOI provides consulting or advisory services including facilitation of process mapping, improvement or reengineering.

Costs related to the remaining functions are reflected in the Government Affairs/Audit and Operational Improvement office.

REVENUES

There is no revenue associated with this Office for FY22.

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

DEPARTMENT SUMMARY - COMMISSION AUDITOR

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	894,805	899,392	811,533	312,148	0	-899,392
5120002 - Disaster Relief	2,501	0	0	2,761	0	0
5120030 - Holiday Pay	0	0	0	635	0	0
5120040 - Reduction In Force Pay	0	0	0	41,304	0	0
5122000 - Car Allowance	5,400	5,400	5,400	900	0	-5,400
5130001 - Vacancy Factor	0	-15,740	-15,740	0	0	15,740
5160000 - Compensated Annual Leave	31,675	0	0	12,770	0	0
5160010 - Compensated Ann Leave Payoff	4,921	0	0	62,147	0	0
5160020 - Compensated Admin Leave	17,107	0	0	15,568	0	0
5170000 - Compensated Sick Leave	20,087	0	0	10,519	0	0
5170010 - Compensated Sick Leave Payoff	11,238	0	0	44,745	0	0
5210000 - Fica Taxes	70,228	68,803	63,238	32,475	0	-68,803
5220000 - Retirement Contributions	114,698	118,504	109,718	51,807	0	-118,504
5230000 - Health Insurance	166,639	151,782	137,213	66,171	0	-151,782
5231000 - Life Insurance	983	911	838	338	0	-911
5232000 - Dental Insurance	3,767	3,608	3,280	1,504	0	-3,608
5233000 - Lt Disability Insurance	1,551	1,440	1,324	548	0	-1,440
5233100 - St Disability Insurance	2,672	2,470	2,260	963	0	-2,470
5240000 - Workers' Compensation	3,050	2,901	2,777	1,133	0	-2,901
5250000 - Unemployment Compensation	1,819	0	0	303	0	0
Personal Services:	\$1,353,140	\$1,239,471	\$1,121,841	\$658,739	\$0	-\$1,239,471
Operating Expenses:						
5310000 - Professional Services	13,150	0	0	0	0	0
5390000 - Training	0	0	0	800	0	0
5400000 - Travel And Per Diem	272	1,200	0	-31	0	-1,200
5410000 - Communications	963	1,382	1,382	285	0	-1,382
5420000 - Freight & Postage Services	730	1,240	1,209	111	0	-1,240
5440000 - Rentals And Leases	3,484	3,484	3,153	2,613	0	-3,484
5450000 - Insurance	3,150	4,545	4,545	4,545	0	-4,545
5462000 - Rep & Maint-automotive	36	300	300	36	0	-300
5470000 - Printing And Binding	167	325	275	0	0	-325
5490501 - OH-Workers' Compensation	3,341	2,880	2,880	2,880	0	-2,880
5490502 - OH-Property & Liability Insuranc	562	715	715	715	0	-715
5490503 - OH-Dental Insurance	871	984	984	984	0	-984
5490504 - OH-Health Insurance	3,237	2,988	2,988	2,988	0	-2,988
5490505 - OH-Life/AD&D, STD, LTD	676	576	576	576	0	-576
5490509 - OH-Fleet Oversight	160	210	210	210	0	-210
5490511 - OH-Fleet Fuel	900	304	304	304	0	-304
5511000 - Office Supplies	984	2,404	1,400	264	0	-2,404
5520000 - Operating Supplies	854	3,032	1,658	43	0	-3,032
5521000 - Gas & Oil	224	1,050	800	26	0	-1,050
5522500 - Food	777	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	2,913	2,733	1,043	465	0	-2,733
5550000 - Training	4,058	9,750	2,549	99	0	-9,750
Operating Expenses:	\$41,509	\$40,102	\$26,971	\$17,913	\$0	-\$40,102
TOTAL EXPENDITURES:	\$1,394,649	\$1,279,573	\$1,148,812	\$676,652	\$0	-\$1,279,573

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

TRENDS & ISSUES

The Communications Department ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. The Communications Department supports 7.00 FTEs which is an increase of 1 FTE from the FY21 Adopted Budget due to a reclassification of a Board Support Specialist position to a Social Media Specialist position. Personal Services increased \$101,247 due to the addition of the Social Media Specialist position and increases to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$1,823 due to a reduction in Books, Publications and Memberships based on previous year's trends, which was partially offset by an increase in the overhead rates, which will continue to fluctuate pending the finalization of Personal Services.

Capital Outlay is not requested for FY22.

Overall, this budget increased \$99,424 from the FY21 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	394,371	450,653	450,653	320,458	515,868	65,215
5120002 - Disaster Relief	27,591	0	0	0	0	0
5122000 - Car Allowance	3,300	0	0	2,700	0	0
5130001 - Vacancy Factor	0	-7,886	-7,886	0	-9,028	-1,142
5140000 - Overtime	0	0	0	22	0	0
5160000 - Compensated Annual Leave	7,142	0	0	7,987	0	0
5160020 - Compensated Admin Leave	4,857	0	0	6,908	0	0
5170000 - Compensated Sick Leave	5,678	0	0	5,063	0	0
5210000 - Fica Taxes	32,615	34,476	34,476	25,220	39,463	4,987
5220000 - Retirement Contributions	39,189	45,065	45,065	34,186	55,818	10,753
5230000 - Health Insurance	68,371	71,567	71,567	54,061	92,313	20,746
5231000 - Life Insurance	435	459	459	337	523	64
5232000 - Dental Insurance	1,813	1,968	1,968	1,486	2,241	273
5233000 - Lt Disability Insurance	682	721	721	544	825	104
5233100 - St Disability Insurance	1,233	1,304	1,304	985	1,493	189
5240000 - Workers' Compensation	789	767	767	579	825	58
Personal Services:	\$588,067	\$599,094	\$599,094	\$460,536	\$700,341	\$101,247
Operating Expenses:						
5310000 - Professional Services	55,000	100,000	163,000	57,500	100,000	0
5340000 - Other Contractual Services	19,961	25,000	25,000	9,330	25,000	0
5400000 - Travel And Per Diem	390	2,000	2,000	0	2,000	0
5410000 - Communications	2,831	2,700	2,700	1,822	3,300	600
5420000 - Freight & Postage Services	195	325	325	6	325	0
5450000 - Insurance	1,807	2,724	2,724	2,724	2,724	0
5462000 - Rep & Maint-automotive	174	600	600	490	0	-600
5470000 - Printing And Binding	5,254	3,000	3,000	0	3,000	0
5480000 - Promotional Activities	1,733	5,000	5,000	1,599	5,000	0
5486000 - Promotional-Public Relat Prog	3,300	30,000	30,000	0	30,000	0
5490000 - Oth Current Chgs & Obligations	17,639	17,000	17,000	7,857	17,000	0
5490008 - Oth Curr Chgs. Special Event	7,096	20,000	20,000	4,232	20,000	0
5490501 - OH-Workers' Compensation	1,542	1,440	1,440	1,440	1,680	240
5490502 - OH-Property & Liability Insuranc	323	428	428	428	428	0
5490503 - OH-Dental Insurance	402	492	492	492	574	82
5490504 - OH-Health Insurance	1,494	1,494	1,494	1,494	1,743	249
5490505 - OH-Life/AD&D, STD, LTD	312	288	288	288	336	48
5490509 - OH-Fleet Oversight	80	105	105	105	105	0
5490511 - OH-Fleet Fuel	450	152	152	152	152	0
5511000 - Office Supplies	965	1,300	1,300	1,533	1,300	0
5520000 - Operating Supplies	2,217	4,000	4,000	1,939	4,000	0
5520010 - Computer Software	1,337	6,100	6,100	1,070	4,100	-2,000
5520020 - Computer Hardware, Non-Capit.	0	2,000	2,000	3,199	4,000	2,000
5521000 - Gas & Oil	31	592	592	0	0	-592
5522500 - Food	0	1,000	1,000	372	1,000	0
5540000 - Books,pubs,subs & Membership	5,824	7,850	7,850	4,739	6,000	-1,850
5550000 - Training	165	2,000	2,000	0	2,000	0
Operating Expenses:	\$130,522	\$237,590	\$300,590	\$102,810	\$235,767	-\$1,823
Capital Outlay:						

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5644000 - Office Equipment Capital	2,198	0	0	0	0	0
Capital Outlay:	\$2,198	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$720,787	\$836,684	\$899,684	\$563,346	\$936,108	\$99,424

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), Parks Projects, (7200), Parks (7201), Shingle Creek (7222), and Heritage Park (7503).

The following cost centers were moved from the General Fund into a new separate Fund, Fund 147 which now includes: Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465).

A total of 101.20 FTEs are allocated to Community Development in the General Fund for FY21, which is a decrease of 1.10 FTE from the FY21 Adopted Budget due to annual reevaluation of positions. Personal Services increased \$66,588 from the FY21 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenses decreased \$882,912 primarily due to the above mentioned reallocation of cost centers to Fund 147 which was partially offset by increases in Repair & Maintenance Services for one-time additions and anticipated needs for FY22, and Operating Supplies due to additional park amenities, the conversion of parks building to a master key system, and the addition of rye seed for FY22.

Capital Outlay includes funding for Machinery and Equipment at various parks and community centers including for Shade Structures at Friendship Park. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

Overall, Community Development in the General Fund increased \$90,933 from the FY21 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	4,742,153	5,432,803	5,252,803	3,292,621	5,451,549	18,746
5120002 - Disaster Relief	5,675	0	0	12,063	0	0
5130000 - Other Salaries & Wages	0	0	0	1,179	0	0
5130001 - Vacancy Factor	0	-95,290	-95,290	0	-95,834	-544
5140000 - Overtime	10,048	12,005	12,005	15,346	24,505	12,500
5140002 - Overtime- Code Enforcement	1,818	0	0	3,152	0	0
5150300 - Class C Meals	273	0	0	0	0	0
5160000 - Compensated Annual Leave	191,134	0	0	162,899	0	0
5160010 - Compensated Ann Leave Payoff	50,533	0	0	22,543	0	0
5160020 - Compensated Admin Leave	56,064	0	0	40,784	0	0
5170000 - Compensated Sick Leave	145,441	0	0	70,812	0	0
5170010 - Compensated Sick Leave Payoff	31,656	0	0	0	0	0
5170020 - Sick Bank Leave	5,993	0	0	0	0	0
5210000 - Fica Taxes	385,943	416,531	416,531	265,966	418,913	2,382
5220000 - Retirement Contributions	488,645	570,310	570,310	377,880	600,987	30,677
5230000 - Health Insurance	1,081,014	1,269,928	1,269,928	760,661	1,279,076	9,148
5231000 - Life Insurance	5,183	5,522	5,522	3,508	5,547	25
5232000 - Dental Insurance	28,124	31,549	31,549	20,216	30,002	-1,547
5233000 - Lt Disability Insurance	8,161	8,721	8,721	5,665	8,771	50
5233100 - St Disability Insurance	14,615	15,600	15,600	10,138	15,655	55
5240000 - Workers' Compensation	60,127	62,604	62,604	39,538	57,700	-4,904
5250000 - Unemployment Compensation	518	0	0	1,615	0	0
Personal Services:	\$7,313,118	\$7,730,283	\$7,550,283	\$5,106,588	\$7,796,871	\$66,588
Operating Expenses:						
5310000 - Professional Services	935,452	509,909	799,097	266,138	464,909	-45,000
5310006 - Legal Fees	8,964	29,000	29,000	13,325	29,000	0
5312000 - Tax Collector Fees	8,312	10,955	10,955	3,229	10,955	0
5340000 - Other Contractual Services	652,635	906,579	818,915	573,251	891,727	-14,852
5340007 - Other Contractual Services-Penn	7,937	29,070	29,070	9,175	15,000	-14,070
5400000 - Travel And Per Diem	3,961	40,245	40,245	1,115	34,805	-5,440
5410000 - Communications	41,959	43,536	43,536	32,469	46,021	2,485
5420000 - Freight & Postage Services	32,821	22,015	22,015	16,694	22,015	0
5430000 - Utility Services	128,293	127,679	127,679	89,330	137,327	9,648
5440000 - Rentals And Leases	23,624	23,296	23,296	12,817	23,305	9
5450000 - Insurance	93,519	107,583	107,583	107,583	107,783	200
5460000 - Repair & Maintenance Svcs	441,568	606,578	685,883	221,008	563,002	-43,576
5462000 - Rep & Maint-automotive	72,163	64,900	64,900	51,454	65,860	960
5470000 - Printing And Binding	6,623	9,948	9,948	2,930	6,810	-3,138
5490000 - Oth Current Chgs & Obligations	15,246	859,913	871,831	7,229	22,010	-837,903
5490500 - Reimbursement Of Py Revenue	3,004	0	0	146	0	0
5490501 - OH-Workers' Compensation	25,715	24,552	24,552	24,552	24,288	-264
5490502 - OH-Property & Liability Insuranc	16,658	16,908	16,908	16,908	16,908	0
5490503 - OH-Dental Insurance	6,705	8,391	8,391	8,391	8,218	-173
5490504 - OH-Health Insurance	24,912	25,478	25,478	25,478	24,959	-519
5490505 - OH-Life/AD&D, STD, LTD	5,292	4,991	4,991	4,991	4,938	-53
5490509 - OH-Fleet Oversight	8,320	14,280	14,280	14,280	14,280	0
5490511 - OH-Fleet Fuel	46,800	20,672	20,672	20,672	20,672	0
5511000 - Office Supplies	12,637	21,173	21,173	11,264	39,994	18,821

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	6,248	2,000	2,000	4,900	26,000	24,000
5520000 - Operating Supplies	111,899	143,360	143,360	71,598	167,584	24,224
5520010 - Computer Software	6,259	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	665	0	0	1,479	0	0
5521000 - Gas & Oil	77,441	105,327	105,327	39,548	106,328	1,001
5522000 - Chemicals	28,863	29,500	29,500	15,114	29,558	58
5522500 - Food	292	2,000	2,000	16	2,000	0
5525000 - Tools	11,019	11,750	11,750	8,568	12,523	773
5526000 - Clothing	403	720	720	0	720	0
5540000 - Books,pubs,subs & Membership	87,730	92,796	92,796	86,658	95,933	3,137
5541000 - Registration Fees	1,664	3,350	3,350	1,511	3,350	0
5550000 - Training	7,428	34,772	34,772	2,263	31,532	-3,240
Operating Expenses:	\$2,963,031	\$3,953,226	\$4,245,973	\$1,766,083	\$3,070,314	-\$882,912
Capital Outlay:						
5628000 - Buildings Improvements	59,066	115,000	50,225	0	0	-115,000
5630000 - Improv Other Than Bldgs	0	42,420	0	0	0	-42,420
5636000 - Improv Parks & Recreation	0	0	47,890	47,889	20,000	20,000
5640000 - Machinery & Equipment	47,700	20,000	35,000	27,580	6,000	-14,000
5650000 - Construction In Progress	215,619	143,816	252,797	81,758	230,000	86,184
Capital Outlay:	\$322,385	\$321,236	\$385,912	\$157,227	\$256,000	-\$65,236
Transfers Out:						
5910147 - Tran Out Fund 147	0	0	0	0	972,493	972,493
Transfers Out:	\$0	\$0	\$0	\$0	\$972,493	\$972,493
TOTAL EXPENDITURES:	\$10,598,534	\$12,004,745	\$12,182,168	\$7,029,898	\$12,095,678	\$90,933

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, Sheriff, and the Clerk of the Circuit Court.

- **Clerk of the Circuit Court:** This Office provides both court related services and services directly to the Board of County Commissioners serving as ex-officio clerk and accountant of the Board, and auditor, recorder, and custodian of all county funds. The budget for the court related functions are submitted directly to the State. Implementation of the transfer of the above mentioned Board functions to the Clerk occurred mid-year FY21. As such, the Clerk's FY22 request reflects an entire year of Personal Services and Operating for the services provided to the Board in the amount of \$2,791,138 but includes \$69,250 in Value Adjustment Board (VAB) Operating expenses. The Clerk has realized increases of 9.2% in Health and 3% in Dental insurances. In an effort to better manage these expenses, the Clerk is implementing new programs to reduce claims in the hopes of rejoining the County's program at some point. The Personal Services request also includes a 3% increase, but does not include a Vacancy Factor as the Clerk's team did not feel it was feasible. As a result, the impact to Personal Services over the annualized FY21 budget is a 12% increase. As the County is only responsible for 3/5ths of actual costs of the VAB, the amount included in the Recommended Budget is reduced by the VAB Operating expenses to reflect a transfer of \$2,721,888. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall FY22 Budget is \$2,954,935, plus whatever actual VAB expenses are incurred.

- **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 (\$7,493,002), \$6,685,303 is allocated to the General Fund and is included in the Recommended Budget. The total submitted reflects a slight increase of 2.9% over the FY21 approved budget. Personal Services request does not include any new positions but does include a 3% salary increase and reflects a 1.7% increase over FY21. Operating increased by 2.5% 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 \$198,012. In addition, included in the General Fund are costs that are not considered in their submitted budget, these costs are associated with Property & Liability Insurances, TRIM postage and building maintenance, as well as overhead costs that will be updated for the Tentative. Considering these items were not included in their submitted budget, overall funding provided from the General Fund represents a slight increase of 2.8% over the FY21 Adopted Budget for a total FY22 General Fund budget of \$6,840,775.

- **Sheriff's Office:** The Sheriff's Office submitted a budget request of \$84,569,011 which represents an overall increase of 9.35% over the FY21 Adopted Budget. Personal Services represents an increase of 9.76% over the FY21 Adopted. It includes a request to fund 15 Deputies previously assigned to Charter Schools and for 24 new positions to support areas such as Community Outreach, Human Trafficking, Juvenile Services Unit, Real Time Crime Center, and Aggressive Driving Unit Divisions. The request staggers the hiring of the new positions throughout the Fiscal Year to reduce the budgetary impact. Personal Services also includes a 3.5% pay adjustment based on a Step Plan. Operating includes debt service costs for tasers as well as body cameras for Deputies. In addition, to the SO's specific budget requests, the County also provides for other costs in the General Fund, as well as other Funds, associated with Property & Liability Insurances, building maintenance and intergovernmental radio communication, as well as overhead costs which will be updated for the Tentative. Overall, the FY21 General Fund budget totals \$86,046,930.

• **Supervisor of Election's:** For FY22, the SOE submitted a budget request of \$4,070,581, which includes a contingency request of \$10,000 and reflects an increase of 9.4% over the FY21 Adopted Budget. Personal Services increased 9.11% due to including temporary election workers as well as a 3% salary adjustment requested for FY22. Operating also increased 10.71%. Capital Outlay request of \$38,402 provides funding for computers and servers based on their replacement cycle. Also included are funds associated with Property & Liability Insurances, building maintenance and Overhead costs (which will be updated for the Tentative) that are not a part of their submitted budget. The overall FY22 Budget totals \$4,094,430.

• **Tax Collector** At this point in the budget process there is no change to the Tax Collector's budget from FY21 Adopted. Per State Statute 195.087, this budget is to be furnished to the BOCC by August 1st. As this Office is fee based, the submitted budget will be for fees associated with the collection of taxes on behalf of the County. Adjustments will be made once the budget is received. However, Property & Liability Insurances, postage, Other Contractual Services for Bank fees, building maintenance and intergovernmental radio communications have been updated, but overhead costs will be updated for the Tentative. The overall FY22 Recommended Budget totals \$9,298,614.

REVENUES

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

9111 - CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	35,669	201,394	201,394	201,394	201,394	0
5490502 - OH-Property & Liability Insuranc	6,367	31,653	31,653	31,653	31,653	0
Operating Expenses:	\$42,036	\$233,047	\$233,047	\$233,047	\$233,047	\$0
Transfers Out:						
5910701 - Transfer Out Clerk of Court	0	0	1,590,270	1,590,270	2,721,888	2,721,888
Transfers Out:	\$0	\$0	\$1,590,270	\$1,590,270	\$2,721,888	\$2,721,888
TOTAL EXPENDITURES:	\$42,036	\$233,047	\$1,823,317	\$1,823,317	\$2,954,935	\$2,721,888

9121 - SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	9,685	11,968	11,968	11,968	11,968	0
5490502 - OH-Property & Liability Insuranc	1,729	1,881	1,881	1,881	1,881	0
Operating Expenses:	\$11,414	\$13,849	\$13,849	\$13,849	\$13,849	\$0
Transfers Out:						
5910702 - Transfers Out-Supr Elections	4,136,192	3,720,069	3,727,527	3,218,993	4,070,581	350,512
Transfers Out:	\$4,136,192	\$3,720,069	\$3,727,527	\$3,218,993	\$4,070,581	\$350,512
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$4,147,606	\$3,743,918	\$3,751,376	\$3,232,842	\$4,094,430	\$350,512

9131 - TAX COLLECTOR

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	7,379,964	9,179,004	9,179,004	7,976,264	9,179,004	0
5420000 - Freight & Postage Services	49,000	50,000	50,000	50,000	50,000	0
5450000 - Insurance	27,317	44,700	44,700	44,700	44,700	0
5490502 - OH-Property & Liability Insuranc	4,876	7,026	7,026	7,026	7,026	0
Operating Expenses:	\$7,461,157	\$9,280,730	\$9,280,730	\$8,077,990	\$9,280,730	\$0
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	16,402	16,817	16,817	8,409	17,884	1,067
Transfers Out:	\$16,402	\$16,817	\$16,817	\$8,409	\$17,884	\$1,067
TOTAL EXPENDITURES:	\$7,477,559	\$9,297,547	\$9,297,547	\$8,086,399	\$9,298,614	\$1,067

9141 - PROPERTY APPRAISER

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	234	0	0	0	0	0
5420000 - Freight & Postage Services	110,651	130,000	130,000	0	130,000	0
5450000 - Insurance	14,992	22,012	22,012	22,012	22,012	0
5490502 - OH-Property & Liability Insuranc	2,676	3,460	3,460	3,460	3,460	0
Operating Expenses:	\$128,553	\$155,472	\$155,472	\$25,472	\$155,472	\$0
Transfers Out:						
5910704 - Transfers out-Property Appr	6,487,111	6,496,648	6,496,648	4,871,576	6,685,303	188,655
Transfers Out:	\$6,487,111	\$6,496,648	\$6,496,648	\$4,871,576	\$6,685,303	\$188,655
TOTAL EXPENDITURES:	\$6,615,664	\$6,652,120	\$6,652,120	\$4,897,048	\$6,840,775	\$188,655

9151 - SHERIFF

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	431,013	836,527	836,527	836,527	836,527	0
5490502 - OH-Property & Liability Insuranc	76,937	131,504	131,504	131,504	131,504	0
Operating Expenses:	\$507,950	\$968,031	\$968,031	\$968,031	\$968,031	\$0
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	694,132	507,842	507,842	253,921	509,888	2,046
5910705 - Transfers out-Sheriff	44,069,797	77,335,826	64,143,871	57,703,558	84,569,011	7,233,185
Transfers Out:	\$44,763,929	\$77,843,668	\$64,651,713	\$57,957,479	\$85,078,899	\$7,235,231
TOTAL EXPENDITURES:	\$45,271,879	\$78,811,699	\$65,619,744	\$58,925,510	\$86,046,930	\$7,235,231

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan: Great Place to Live This department is comprised of the following cost centers: Probation (1571), Public Safety Projects (2100), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118) and Courthouse Security (2161).

Personal Services supports 403 FTEs, which is an increase of 9.33 FTEs over the FY21 Adopted Budget due to the County Manager's recommendation of 8 new Corrections Officer positions for FY22, as well as Fire Rescue no longer sharing .33 FTE for the Investigator position and the reallocation of an FTE from a former department for a Business Manager position. Personal Services increased \$1,447,878 due to the above FTE changes and the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$213,745 primarily due to increases in Professional Services for the Inmate Medical Program in accordance with the current contract although there may be changes for the Tentative Budget pending ongoing review of the service delivery, Communications for Language line services for facility use, Operating Supplies to purchase additional Motorola radios, and for COVID 19 testing for inmates, which were partially offset by lower rates for Universal Security which provides Courthouse Security.

Capital Outlay includes requests for Security Cameras, Insulated Mobile Heated Carts (2), Steam Kettle, and Diesel Kubota for Security Operations.

Overall, this Department's budget increased \$1,121,810 over the FY21 Adopted Budget.

REVENUE

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

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	16,498,765	19,251,377	19,251,377	12,366,138	20,041,476	790,099
5120002 - Disaster Relief	96,208	0	0	107,404	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-345,839	-345,839	0	-359,589	-13,750
5140000 - Overtime	2,109,172	508,000	508,000	1,736,768	508,000	0
5150010 - Uniform Allowance	60,408	75,000	75,000	1,092	75,000	0
5150020 - FTO Training	9,662	19,000	19,000	23,788	30,000	11,000
5150035 - Educ Incentive Corrections	89,572	91,572	91,572	70,268	91,572	0
5160000 - Compensated Annual Leave	824,951	0	0	771,235	0	0
5160010 - Compensated Ann Leave Payoff	79,175	0	0	67,075	0	0
5160020 - Compensated Admin Leave	27,746	0	0	27,577	0	0
5170000 - Compensated Sick Leave	749,662	0	0	520,423	0	0
5170010 - Compensated Sick Leave Payoff	49,855	0	0	22,093	0	0
5180003 - PS Corrections Payroll Reimb.	-16,709,190	0	-3,277,023	-1,934,127	0	0
5210000 - Fica Taxes	1,509,908	1,511,671	1,511,671	1,151,994	1,571,996	60,325
5220000 - Retirement Contributions	4,050,991	3,813,780	3,813,780	3,087,812	4,144,561	330,781
5230000 - Health Insurance	4,156,761	5,052,991	5,052,991	3,146,437	5,285,793	232,802
5231000 - Life Insurance	17,584	20,012	20,012	12,591	20,750	738
5232000 - Dental Insurance	104,898	120,578	120,578	80,023	122,876	2,298
5233000 - Lt Disability Insurance	27,593	31,049	31,049	20,357	32,347	1,298
5233100 - St Disability Insurance	49,895	55,977	55,977	36,809	58,257	2,280
5240000 - Workers' Compensation	708,185	635,639	635,639	486,584	665,646	30,007
5250000 - Unemployment Compensation	8,024	0	0	12,553	0	0
Personal Services:	\$14,519,825	\$31,023,556	\$27,746,533	\$21,814,893	\$32,471,434	\$1,447,878
Operating Expenses:						
5310000 - Professional Services	4,731,253	5,977,706	5,977,706	4,140,124	6,332,372	354,666
5310006 - Legal Fees	564	40,000	40,000	0	40,000	0
5310007 - Inmate Medical Reimb	0	0	0	-1,342,895	0	0
5314000 - Medical Svcs	82	3,000	3,000	879	3,000	0
5340000 - Other Contractual Services	2,547,467	4,367,411	4,367,411	2,070,718	4,018,314	-349,097
5340002 - Other Contr Svcs Pre Booking	485,713	1,200,000	1,200,000	215,722	1,200,000	0
5400000 - Travel And Per Diem	12,881	42,000	42,000	17,003	44,000	2,000
5410000 - Communications	41,164	38,604	38,604	34,280	74,604	36,000
5420000 - Freight & Postage Services	11,671	11,400	11,400	7,948	11,400	0
5430000 - Utility Services	3,892	3,749	3,749	5,677	8,662	4,913
5440000 - Rentals And Leases	27,065	33,497	33,497	22,198	36,297	2,800
5450000 - Insurance	1,073,425	320,086	320,086	320,086	320,086	0
5460000 - Repair & Maintenance Svcs	120,968	99,825	99,825	42,341	97,825	-2,000
5462000 - Rep & Maint-automotive	46,475	46,000	46,000	14,999	46,000	0
5470000 - Printing And Binding	34,523	32,800	32,800	24,350	34,800	2,000
5490500 - Reimbursement Of Py Revenue	15	0	0	0	0	0
5490501 - OH-Workers' Compensation	101,173	94,481	94,481	94,481	96,720	2,239
5490502 - OH-Property & Liability Insuranc	191,610	50,310	50,310	50,310	50,310	0
5490503 - OH-Dental Insurance	26,376	32,281	32,281	32,281	33,046	765
5490504 - OH-Health Insurance	98,024	98,024	98,024	98,024	100,347	2,323
5490505 - OH-Life/AD&D, STD, LTD	20,679	19,040	19,040	19,040	19,344	304
5490509 - OH-Fleet Oversight	2,480	5,460	5,460	5,460	5,460	0
5490511 - OH-Fleet Fuel	13,950	7,904	7,904	7,904	7,904	0

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	100,725	124,675	124,675	85,153	130,800	6,125
5512000 - Office Equipment	53,518	69,083	69,083	49,347	72,583	3,500
5520000 - Operating Supplies	256,360	178,263	178,263	430,341	193,263	15,000
5520010 - Computer Software	850	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	7,066	5,000	5,000	2,372	5,000	0
5520021 - Computer Hardware, Operating	490	0	0	0	0	0
5520200 - Ammunition	9,904	25,000	25,000	12,911	25,000	0
5521000 - Gas & Oil	36,176	51,176	51,176	18,067	51,176	0
5522000 - Chemicals	92,225	130,000	130,000	44,508	130,000	0
5524000 - Oper Supp-miscellaneous	296,731	367,000	367,000	159,527	367,000	0
5526000 - Clothing	64,690	147,800	147,800	41,415	147,800	0
5540000 - Books,pubs,subs & Membership	13,240	13,800	13,800	13,460	26,300	12,500
5541000 - Registration Fees	20,940	46,600	46,600	15,921	53,100	6,500
5550000 - Training	0	34,700	34,700	0	34,700	0
5551001 - Reimbursements LSSI	-69,675	-313,320	-313,320	-39,006	-200,113	113,207
Operating Expenses:	\$10,474,691	\$13,403,355	\$13,403,355	\$6,714,941	\$13,617,100	\$213,745
Capital Outlay:						
5640000 - Machinery & Equipment	145,908	116,089	116,089	0	25,000	-91,089
5640020 - Computer Hardware, Capital	4,375	0	0	0	0	0
5650000 - Construction In Progress	407,110	888,100	944,695	329,305	439,376	-448,724
Capital Outlay:	\$557,392	\$1,004,189	\$1,060,784	\$329,305	\$464,376	-\$539,813
TOTAL EXPENDITURES:	\$25,551,909	\$45,431,100	\$42,210,672	\$28,859,139	\$46,552,910	\$1,121,810

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

Personal Services supports 7 FTEs which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$156 due to the following:

- Regular Salaries & Wages decreased as a result of mid-year staffing changes which was partially offset by the recommended across the board adjustment for eligible employees
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased as a result of the mid-year staffing changes however, there are rate increases for FY22; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$200 primarily due to Office Supplies based on trends and Books, Publications and Membership costs which was partially offset by reductions in Travel & Per Diem, Repairs & Maintenance, and Operating Supplies.

Overall, this budget increased \$356 over the FY21 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - COUNTY ATTORNEY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	674,724	728,707	728,707	457,890	724,752	-3,955
5120030 - Holiday Pay	0	0	0	753	0	0
5120040 - Reduction In Force Pay	0	0	0	48,948	0	0
5122000 - Car Allowance	5,400	5,400	5,400	3,750	7,800	2,400
5123000 - Exec Insurance Supplemental	0	0	0	926	0	0
5130001 - Vacancy Factor	0	-12,752	-12,752	0	-12,683	69
5150300 - Class C Meals	16	0	0	0	0	0
5160000 - Compensated Annual Leave	19,416	0	0	7,622	0	0
5160010 - Compensated Ann Leave Payoff	2,675	0	0	61,564	0	0
5160020 - Compensated Admin Leave	14,067	0	0	7,712	0	0
5170000 - Compensated Sick Leave	16,910	0	0	6,555	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	9,507	0	0
5210000 - Fica Taxes	50,457	55,746	55,746	42,437	55,444	-302
5220000 - Retirement Contributions	147,488	163,555	163,555	118,273	171,990	8,435
5230000 - Health Insurance	117,424	127,431	127,431	81,281	120,942	-6,489
5231000 - Life Insurance	730	739	739	478	735	-4
5232000 - Dental Insurance	2,194	2,241	2,241	1,570	2,241	0
5233000 - Lt Disability Insurance	1,123	1,140	1,140	757	1,125	-15
5233100 - St Disability Insurance	1,797	1,831	1,831	1,212	1,859	28
5240000 - Workers' Compensation	1,108	1,041	1,041	789	1,030	-11
Personal Services:	\$1,055,531	\$1,075,079	\$1,075,079	\$852,021	\$1,075,235	\$156
Operating Expenses:						
5310000 - Professional Services	1,500	0	0	0	0	0
5310006 - Legal Fees	692,840	750,000	750,000	299,090	750,000	0
5330000 - Court Reporter Svcs	1,768	200	200	0	200	0
5400000 - Travel And Per Diem	1,596	10,000	10,000	0	9,000	-1,000
5410000 - Communications	1,063	1,200	1,200	791	1,000	-200
5420000 - Freight & Postage Services	767	1,000	1,000	179	800	-200
5450000 - Insurance	2,368	3,639	3,639	3,639	3,639	0
5460000 - Repair & Maintenance Svcs	568	1,000	1,000	222	600	-400
5470000 - Printing And Binding	78	200	200	0	200	0
5490000 - Oth Current Chgs & Obligations	29	200	200	2,324	700	500
5490501 - OH-Workers' Compensation	1,799	1,680	1,680	1,680	1,680	0
5490502 - OH-Property & Liability Insuranc	423	572	572	572	572	0
5490503 - OH-Dental Insurance	469	574	574	574	574	0
5490504 - OH-Health Insurance	1,743	1,743	1,743	1,743	1,743	0
5490505 - OH-Life/AD&D, STD, LTD	364	336	336	336	336	0
5511000 - Office Supplies	1,228	3,500	3,500	2,078	4,500	1,000
5512000 - Office Equipment	0	100	100	0	100	0
5520000 - Operating Supplies	802	1,000	1,000	81	500	-500
5540000 - Books,pubs,subs & Membership	16,163	16,000	16,000	12,585	17,000	1,000
5541000 - Registration Fees	1,434	3,000	3,000	1,975	3,000	0
Operating Expenses:	\$727,001	\$795,944	\$795,944	\$327,870	\$796,144	\$200
TOTAL EXPENDITURES:	\$1,782,532	\$1,871,023	\$1,871,023	\$1,179,891	\$1,871,379	\$356

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

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

Personal Services supports 19.62 FTEs which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$13,096 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased as a result of mid-year status changes however, there are rate increases for FY22; those costs as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$19,387 primarily due to a decrease in Other Current Charges-Courts, as self-balancing offices' estimated balances from prior year are budgeted in this account, and operating expenditures based on department needs for FY22. These decreases were partially offset by increased cost of school facility rental, which now will include a mandated fee for cleaning and sanitizing, and increases in various operating expenditures.

Overall, the Recommended Budget reflects a decrease of \$6,291 from the FY21 Adopted Budget.

REVENUES

This Department is funded by the General Fund; however, there are 4 offices within this Department that bring in revenues to support operations which are as follows:

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

DEPARTMENT SUMMARY – COURT ADMINISTRATION

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	665,722	811,933	811,933	523,779	835,949	24,016
5120002 - Disaster Relief	7,529	0	0	4,476	0	0
5130000 - Other Salaries & Wages	12,888	0	0	705	0	0
5130001 - Vacancy Factor	0	-14,210	-14,210	0	-14,629	-419
5140000 - Overtime	171	0	0	23	150	150
5160000 - Compensated Annual Leave	30,545	0	0	25,491	0	0
5160010 - Compensated Ann Leave Payoff	11,190	0	0	1,224	0	0
5160020 - Compensated Admin Leave	1,305	0	0	456	0	0
5170000 - Compensated Sick Leave	22,948	0	0	22,526	0	0
5210000 - Fica Taxes	54,662	62,115	62,115	41,765	63,957	1,842
5220000 - Retirement Contributions	66,955	76,733	76,733	58,052	85,497	8,764
5230000 - Health Insurance	218,290	249,902	249,902	163,828	228,436	-21,466
5231000 - Life Insurance	731	822	822	559	850	28
5232000 - Dental Insurance	4,956	5,466	5,466	4,109	5,576	110
5233000 - Lt Disability Insurance	1,142	1,300	1,300	906	1,338	38
5233100 - St Disability Insurance	2,067	2,346	2,346	1,640	2,419	73
5240000 - Workers' Compensation	1,349	1,378	1,378	984	1,338	-40
5250000 - Unemployment Compensation	286	0	0	1,701	0	0
Personal Services:	\$1,102,735	\$1,197,785	\$1,197,785	\$852,223	\$1,210,881	\$13,096
Operating Expenses:						
5340000 - Other Contractual Services	132,452	248,000	248,000	128,120	244,000	-4,000
5390000 - Training	80	0	0	0	0	0
5400000 - Travel And Per Diem	1,833	5,450	5,450	0	5,000	-450
5410000 - Communications	17,788	24,000	24,000	12,595	22,300	-1,700
5420000 - Freight & Postage Services	2,458	5,600	5,600	2,706	5,650	50
5440000 - Rentals And Leases	17,687	29,900	29,900	8,817	38,900	9,000
5450000 - Insurance	60,471	68,993	68,993	68,993	68,993	0
5460000 - Repair & Maintenance Svcs	26,092	29,300	29,300	24,021	28,750	-550
5470000 - Printing And Binding	491	850	850	216	850	0
5490000 - Oth Current Chgs & Obligations	0	30,518	44,781	0	59,431	28,913
5490501 - OH-Workers' Compensation	4,525	4,706	4,706	4,706	4,706	0
5490502 - OH-Property & Liability Insuranc	10,795	10,679	10,679	10,679	10,679	0
5490503 - OH-Dental Insurance	1,180	1,610	1,610	1,610	1,610	0
5490504 - OH-Health Insurance	4,388	4,886	4,886	4,886	4,886	0
5490505 - OH-Life/AD&D, STD, LTD	1,300	1,296	1,296	1,296	1,296	0
5490509 - OH-Fleet Oversight	0	105	105	105	105	0
5490511 - OH-Fleet Fuel	0	152	152	152	152	0
5490900 - Other Current Charges-courts	0	357,020	434,297	0	303,405	-53,615
5511000 - Office Supplies	11,780	6,025	6,025	6,491	20,225	14,200
5512000 - Office Equipment	449	400	400	864	800	400
5520000 - Operating Supplies	7,767	33,525	33,525	4,040	16,825	-16,700
5520020 - Computer Hardware, Non-Capit	5,356	1,400	1,400	8,348	2,800	1,400
5522500 - Food	198	3,100	3,100	0	3,100	0
5540000 - Books,pubs,subs & Membership	5,862	5,385	5,385	5,777	9,050	3,665
5541000 - Registration Fees	1,145	1,570	1,570	100	1,570	0
5550000 - Training	0	200	200	0	200	0
Operating Expenses:	\$314,099	\$874,670	\$966,210	\$294,523	\$855,283	-\$19,387

DEPARTMENT SUMMARY – COURT ADMINISTRATION

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
TOTAL EXPENDITURES:	\$1,416,834	\$2,072,455	\$2,163,995	\$1,146,746	\$2,066,164	-\$6,291

DEPARTMENT SUMMARY – GENERAL FUND - DEBT

TRENDS & ISSUES

This cost center captures Principal, Interest and Reserves for Debt costs associated with debt payments due from the General Fund. Debt Service Principal and Interest expenses are for the TWA Interlocal Agreement and Vehicle Leases, and Reserves for Debt-Future Payment is for Tools, Sheriff's Vehicles and Fleet Vehicles.

Overall, this budget is \$2,453,153 which is a slight increase from FY21 Adopted Budget.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY - GENERAL FUND - DEBT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	148,276	1,850,172	1,850,172	793,650	1,900,956	50,784
5720000 - Interest	53,736	130,994	130,994	120,046	132,840	1,846
Debt Service:	\$202,012	\$1,981,166	\$1,981,166	\$913,695	\$2,033,796	\$52,630
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	419,357	419,357	0	419,357	0
Reserves - Debt:	\$0	\$419,357	\$419,357	\$0	\$419,357	\$0
TOTAL EXPENDITURES:	\$202,012	\$2,400,523	\$2,400,523	\$913,695	\$2,453,153	\$52,630

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

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

Personal Services supports 4.20 FTEs, which is unchanged from FY21. Personal Services increased \$11,652 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance decreased due to a newly vacant position being budgeted as a new position which was partially offset by rate increases for FY22; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased by \$17,876 primarily due to Utility Services based on current trends, Rentals/Leases due to the annual increase of 3.5% of the warehouse lease agreement, Repair and Maintenance for increased cost of generator maintenance, Automotive Repair and Maintenance due to necessary tire replacements for the trailers and vehicles, Other Current Charges and Obligations for the Emergency Management Accreditation Program (EMAP) On-Site visit (this is a reimbursable item). These increases were partially offset by Printing and Binding as the Comprehensive Emergency Management Plan (CEMP) and Local Mitigation Strategy Plan (LMS) as these Plans are updated every four to five years, Office Supplies and Office Equipment based on current trends, and Computer Hardware, Non Capital as this was a one-time replacement of the previous GIS computer system.

Overall, this budget increased \$29,528 over the FY21 Adopted Budget.

REVENUES

This office is supported by General Fund revenues and grants.

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	235,930	293,062	293,062	188,614	301,853	8,791
5120002 - Disaster Relief	22,077	0	0	11	0	0
5130001 - Vacancy Factor	0	-5,150	-5,150	0	-5,304	-154
5140000 - Overtime	0	1,200	1,200	0	1,200	0
5160000 - Compensated Annual Leave	8,040	0	0	6,564	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,014	0	0
5160020 - Compensated Admin Leave	5,618	0	0	4,952	0	0
5170000 - Compensated Sick Leave	11,848	0	0	5,782	0	0
5210000 - Fica Taxes	21,384	22,512	22,512	15,171	23,181	669
5220000 - Retirement Contributions	25,174	29,428	29,428	23,766	32,792	3,364
5230000 - Health Insurance	48,022	63,599	63,599	38,597	62,604	-995
5231000 - Life Insurance	289	298	298	195	308	10
5232000 - Dental Insurance	1,281	1,376	1,376	888	1,321	-55
5233000 - Lt Disability Insurance	456	470	470	317	485	15
5233100 - St Disability Insurance	825	853	853	575	877	24
5240000 - Workers' Compensation	507	502	502	352	485	-17
Personal Services:	\$381,452	\$408,150	\$408,150	\$286,798	\$419,802	\$11,652
Operating Expenses:						
5310000 - Professional Services	86,700	1,246	1,246	4,753	1,246	0
5340000 - Other Contractual Services	19,794	14,935	14,935	1,395	15,235	300
5400000 - Travel And Per Diem	1,424	2,450	2,450	366	1,950	-500
5410000 - Communications	3,187	4,560	4,560	3,137	4,560	0
5420000 - Freight & Postage Services	449	450	450	63	300	-150
5430000 - Utility Services	3,749	4,200	4,200	2,654	5,000	800
5440000 - Rentals And Leases	62,890	66,357	66,357	57,396	68,500	2,143
5450000 - Insurance	13,423	9,723	9,723	9,723	9,723	0
5460000 - Repair & Maintenance Svcs	61,010	61,387	61,387	37,124	62,298	911
5460010 - Repairs & Maint Software	0	0	0	15,360	0	0
5462000 - Rep & Maint-automotive	2,367	2,000	2,000	952	5,000	3,000
5470000 - Printing And Binding	1,368	7,400	7,400	4,047	4,000	-3,400
5480000 - Promotional Activities	1,640	3,000	3,000	762	3,500	500
5490000 - Oth Current Chgs & Obligations	15,420	0	0	5,692	19,000	19,000
5490501 - OH-Workers' Compensation	1,003	1,008	1,008	1,008	1,008	0
5490502 - OH-Property & Liability Insuranc	2,396	1,487	1,487	1,487	1,487	0
5490503 - OH-Dental Insurance	261	345	345	345	345	0
5490504 - OH-Health Insurance	970	1,045	1,045	1,045	1,045	0
5490505 - OH-Life/AD&D, STD, LTD	308	248	248	248	200	-48
5490509 - OH-Fleet Oversight	640	1,890	1,890	1,890	1,890	0
5490511 - OH-Fleet Fuel	3,600	2,736	2,736	2,736	2,736	0
5511000 - Office Supplies	3,822	8,040	8,040	5,090	7,040	-1,000
5512000 - Office Equipment	0	1,500	1,500	0	500	-1,000
5520000 - Operating Supplies	49,207	6,500	6,500	11,465	6,500	0
5520010 - Computer Software	0	1,150	1,150	210	1,000	-150
5520020 - Computer Hardware, Non-Capit.	0	2,800	2,800	173	0	-2,800
5521000 - Gas & Oil	1,010	3,300	3,300	612	3,300	0
5521005 - Gas & Oil-Direct	2,744	3,680	3,680	1,587	3,800	120
5522500 - Food	31,750	0	0	5,574	0	0
5540000 - Books,pubs,subs & Membership	650	1,780	1,780	2,064	1,930	150

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	710	560	560	300	560	0
5550000 - Training	10,480	15,000	15,000	600	15,000	0
Operating Expenses:	\$382,969	\$230,777	\$230,777	\$179,858	\$248,653	\$17,876
Capital Outlay:						
5640000 - Machinery & Equipment	27,822	0	0	0	0	0
Capital Outlay:	\$27,822	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5830000 - Other Grants and Aids	95,400	0	0	-4,500	0	0
Grants and Aids:	\$95,400	\$0	\$0	-\$4,500	\$0	\$0
TOTAL EXPENDITURES:	\$887,642	\$638,927	\$638,927	\$462,156	\$668,455	\$29,528

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

The Finance Office is responsible for financial reporting, payroll, grants compliance, debt management and fixed assets. The FY22 budget reflects the changes that occurred during FY21 as a result of the transition of certain functions and staff to the Clerk of the Court's Office due to Amendment 10

Personal Services supports 10.60 funded FTEs, which is a decrease of 10.00 FTEs from the FY21 Adopted Budget. The decrease on FTEs reflects the division of certain responsibilities with the Clerk of the Court (COC). Personal Services decreased \$812,528 due to the above mentioned transition, which was partially offset by increases to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased as a result of Amendment 10 transition which was partially offset by rate increases for FY22; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$75,822 when compared to the FY21 Adopted Budget as a result of certain functions transferring to the Clerk of the Court's Office, and the reallocation of Bank Analysis Fees to Cost Center 1212. Some items were removed in their entirety or reduced as they will be captured in the FY22 COC Budget Request.

Overall, this budget reflects a decrease of \$888,350 from the FY21 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – FINANCE

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,185,476	1,256,995	1,186,757	498,341	684,614	-572,381
5120002 - Disaster Relief	726	0	0	1,973	0	0
5130001 - Vacancy Factor	0	-22,021	-22,021	0	-12,007	10,014
5140000 - Overtime	858	1,500	1,500	6,150	1,500	0
5160000 - Compensated Annual Leave	45,800	0	0	21,316	0	0
5160010 - Compensated Ann Leave Payoff	10,242	0	0	34,972	0	0
5160020 - Compensated Admin Leave	17,392	0	0	9,142	0	0
5170000 - Compensated Sick Leave	23,729	0	0	24,654	0	0
5170010 - Compensated Sick Leave Payoff	6,079	0	0	32,016	0	0
5210000 - Fica Taxes	93,746	96,273	96,273	45,947	52,488	-43,785
5220000 - Retirement Contributions	147,075	145,301	145,301	71,321	90,564	-54,737
5230000 - Health Insurance	276,732	284,165	284,165	120,985	140,397	-143,768
5231000 - Life Insurance	1,252	1,274	1,274	547	696	-578
5232000 - Dental Insurance	6,111	6,319	6,319	2,797	2,656	-3,663
5233000 - Lt Disability Insurance	1,971	2,016	2,016	890	1,097	-919
5233100 - St Disability Insurance	3,475	3,601	3,601	1,576	1,933	-1,668
5240000 - Workers' Compensation	2,313	2,140	2,140	1,064	1,097	-1,043
5250000 - Unemployment Compensation	100	0	0	1,497	0	0
Personal Services:	\$1,823,077	\$1,777,563	\$1,707,325	\$875,189	\$965,035	-\$812,528
Operating Expenses:						
5310000 - Professional Services	37	0	0	0	0	0
5340000 - Other Contractual Services	65,192	67,376	137,614	125,137	10,000	-57,376
5400000 - Travel And Per Diem	93	400	400	0	400	0
5410000 - Communications	-10	0	0	0	0	0
5420000 - Freight & Postage Services	6,717	7,400	7,400	3,199	1,500	-5,900
5440000 - Rentals And Leases	3,359	3,600	3,600	2,519	3,960	360
5450000 - Insurance	5,290	8,756	8,756	8,756	8,756	0
5460000 - Repair & Maintenance Svcs	340	340	340	340	0	-340
5462000 - Rep & Maint-automotive	1,296	300	300	639	300	0
5470000 - Printing And Binding	4,332	4,558	4,558	2,151	430	-4,128
5490000 - Oth Current Chgs & Obligations	0	1,200	1,200	0	1,200	0
5490501 - OH-Workers' Compensation	5,705	4,944	4,944	4,944	2,544	-2,400
5490502 - OH-Property & Liability Insuranc	944	1,376	1,376	1,376	1,376	0
5490503 - OH-Dental Insurance	1,489	1,689	1,689	1,689	869	-820
5490504 - OH-Health Insurance	5,528	5,129	5,129	5,129	2,639	-2,490
5490505 - OH-Life/AD&D, STD, LTD	1,207	1,037	1,037	1,037	509	-528
5490509 - OH-Fleet Oversight	80	105	105	105	105	0
5490511 - OH-Fleet Fuel	450	152	152	152	152	0
5511000 - Office Supplies	12,148	8,000	8,000	5,045	8,000	0
5520000 - Operating Supplies	5,683	7,700	7,700	0	7,250	-450
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	1,457	2,631	2,631	3,003	1,831	-800
5541000 - Registration Fees	190	2,700	2,700	0	1,750	-950
Operating Expenses:	\$121,527	\$129,593	\$199,831	\$165,221	\$53,771	-\$75,822
TOTAL EXPENDITURES:	\$1,944,604	\$1,907,156	\$1,907,156	\$1,040,410	\$1,018,806	-\$888,350

DEPARTMENT SUMMARY – FINANCIAL & ADMINISTRATIVE PROJECTS

TRENDS & ISSUES

The purpose of this cost center (1200) is to capture capital projects for various General Fund Departments. There are no new projects requested for FY22; balances for ongoing projects will be included later in the budget process to ensure as accurate of estimates as possible.

REVENUES

This cost center is supported by the General Fund and Fund Balance.

DEPARTMENT SUMMARY - FINANCIAL & ADMINISTRATIVE PROJECTS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	302,414	596,879	559,737	409,279	0	-596,879
Capital Outlay:	\$302,414	\$596,879	\$559,737	\$409,279	\$0	-\$596,879
TOTAL EXPENDITURES:	\$302,414	\$596,879	\$559,737	\$409,279	\$0	-\$596,879

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. Additionally, this budget accounts for the CARES Replacement funding which will be carried forward later in the budget process to ensure as accurate of estimates as possible.

Overall, this budget increased \$495,673 primarily due to funding for the CRA’s as well as funding for the creation of the Annual Report, Merchant Services and Bank Analysis fees.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	243,991	1,073,680	1,073,680	92,592	1,100,680	27,000
5310006 - Legal Fees	34,050	0	0	0	0	0
5320000 - Accounting & Auditing Svcs	261,046	262,131	262,131	224,179	262,131	0
5340000 - Other Contractual Services	1,318,580	170,000	3,155,557	3,074,315	350,000	180,000
5420000 - Freight & Postage Services	421	0	2,222	3,813	0	0
5440000 - Rentals And Leases	78,685	34,690	34,690	136,857	5,400	-29,290
5462000 - Rep & Maint-automotive	36,868	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	11,457,269	3,625,402	4,903,338	3,292,144	3,908,184	282,782
5490001 - Other- Adm Costs CST	39,007	41,451	41,451	24,272	41,451	0
5490021 - Regal Bay MSTU	0	0	0	0	122	122
5490090 - Property Taxes	0	8,191	8,191	0	8,250	59
5490501 - OH-Workers' Compensation	6,033	6,033	6,033	6,033	6,033	0
5490502 - OH-Property & Liability Insuranc	533	1,055	1,055	1,055	1,055	0
5490503 - OH-Dental Insurance	1,575	1,575	1,575	1,575	1,575	0
5490504 - OH-Health Insurance	5,833	5,833	5,833	5,833	5,833	0
5490505 - OH-Life/AD&D, STD, LTD	1,091	1,091	1,091	1,091	1,091	0
5490509 - OH-Fleet Oversight	2,480	630	630	630	630	0
5490511 - OH-Fleet Fuel	13,950	153	153	153	153	0
5511000 - Office Supplies	459	500	500	5,060	500	0
5520000 - Operating Supplies	22,532	0	24,887	38,019	0	0
5520020 - Computer Hardware, Non-Capit	0	0	70,638	48,723	0	0
Operating Expenses:	\$13,524,403	\$5,232,415	\$9,593,655	\$6,956,344	\$5,693,088	\$460,673
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	29,677	7,576	0	0
Capital Outlay:	\$0	\$0	\$29,677	\$7,576	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	16,375	16,375	0	0
5820000 - Aids To Private Organization	3,746,476	0	40,905,751	23,911,176	0	0
5820001 - Aids To Private Organization-FQ	150,000	0	431,099	385,000	0	0
5820002 - Aids to Private Organization-Par	75,000	0	75,000	0	0	0
5820004 - AIDS TO NON-PROFITS ORG	42,500	0	485,029	705,029	0	0
5820005 - AIDS TO FOOD BANKS	87,708	0	2,082,992	1,207,747	0	0
5820006 - Hope Center/Homeless Services	0	0	312,750	656,887	0	0
5830000 - Other Grants and Aids	27,631	0	6,502,734	5,587,072	0	0
5830002 - Health Department Mobile Unit	0	0	199,977	199,976	0	0
5830003 - Rent Assistance	0	0	44,568	2,296,382	0	0
5830004 - Mortgage Assistance	0	0	4,911,305	3,520,697	0	0
5830005 - Utilities Assistance	0	0	2,302	239,405	0	0
5830006 - Community Events	0	0	0	0	35,000	35,000
Grants and Aids:	\$4,129,315	\$0	\$55,969,882	\$38,725,746	\$35,000	\$35,000
TOTAL EXPENDITURES:	\$17,653,719	\$5,232,415	\$65,593,214	\$45,689,666	\$5,728,088	\$495,673

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS & INTERNAL COMPLIANCE

TRENDS & ISSUES

The Government Affairs office is responsible for developing federal, state, and local advocacy platforms and a comprehensive legislative affairs strategy. This office coordinates intergovernmental resources and support for county projects, including grants development and administration. The Office of Audit and Operational Improvement (AOI) was created during FY21 under the Governmental Affairs Department to perform the responsibilities that remain with the County as a result of Amendment 10 transition. The Office of Audit and Operational Improvement (AOI) office is responsible for conducting performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance efficiency and effectiveness of programs and processes. AOI provides consulting or advisory services including facilitation of process mapping, improvement or reengineering.

The Government Affairs & Audit and Operational Improvement office supports 4.00 FTEs which is an increase of 2 FTEs over the FY21 Adopted Budget due to a reallocation of the Internal Audit Manager and the Internal Auditor II positions from Cost Center 1811 (former Commission Auditor cost center). Changes reflect retained internal compliance responsibilities due to Amendment 10 transition.

Personal Services increased \$246,166 due to the above mentioned FTE changes as a result of Amendment 10 transition and the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$10,838 over the FY21 Adopted Budget primarily due to the addition of associated operating expenses as a result of Amendment 10 transition and overhead rates which will continue to fluctuate pending the finalization of Personal Services.

Overall, this budget increased \$257,004 over the FY21 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS & INTERNAL COMPLIANCE

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	198,785	196,331	284,190	172,134	383,211	186,880
5122000 - Car Allowance	4,200	3,600	3,600	2,700	3,600	0
5130001 - Vacancy Factor	0	-3,436	-3,436	0	-6,706	-3,270
5160000 - Compensated Annual Leave	559	0	0	9,886	0	0
5160020 - Compensated Admin Leave	2,103	0	0	4,134	0	0
5170000 - Compensated Sick Leave	2,646	0	0	2,702	0	0
5210000 - Fica Taxes	15,511	15,018	20,583	14,301	29,315	14,297
5220000 - Retirement Contributions	18,137	19,633	28,419	19,003	41,463	21,830
5230000 - Health Insurance	29,752	29,138	43,707	27,136	53,610	24,472
5231000 - Life Insurance	207	199	272	183	389	190
5232000 - Dental Insurance	658	656	984	647	1,312	656
5233000 - Lt Disability Insurance	326	314	430	302	614	300
5233100 - St Disability Insurance	579	556	766	538	1,087	531
5240000 - Workers' Compensation	366	334	458	321	614	280
Personal Services:	\$273,829	\$262,343	\$379,973	\$253,986	\$508,509	\$246,166
Operating Expenses:						
5310000 - Professional Services	160,180	179,200	179,200	48,000	179,200	0
5310006 - Legal Fees	197,535	220,000	220,000	139,428	220,000	0
5340000 - Other Contractual Services	80,000	80,000	80,000	80,000	80,000	0
5400000 - Travel And Per Diem	3,070	10,000	11,200	0	10,100	100
5410000 - Communications	1,094	1,000	1,000	729	1,000	0
5420000 - Freight & Postage Services	0	100	131	0	100	0
5440000 - Rentals And Leases	0	0	331	0	1,000	1,000
5450000 - Insurance	0	521	521	521	521	0
5470000 - Printing And Binding	0	0	50	0	50	50
5490501 - OH-Workers' Compensation	514	480	480	480	960	480
5490502 - OH-Property & Liability Insuranc	0	82	82	82	82	0
5490503 - OH-Dental Insurance	134	164	164	164	328	164
5490504 - OH-Health Insurance	498	498	498	498	996	498
5490505 - OH-Life/AD&D, STD, LTD	104	96	96	96	192	96
5511000 - Office Supplies	316	500	1,504	154	750	250
5512000 - Office Equipment	3,201	0	0	0	200	200
5520000 - Operating Supplies	0	0	1,374	0	100	100
5521000 - Gas & Oil	0	0	250	0	0	0
5540000 - Books,pubs,subs & Membership	4,225	5,500	7,190	7,824	6,400	900
5541000 - Registration Fees	819	1,500	4,500	3,440	5,500	4,000
5550000 - Training	0	1,000	5,201	0	4,000	3,000
Operating Expenses:	\$451,689	\$500,641	\$513,772	\$281,416	\$511,479	\$10,838
TOTAL EXPENDITURES:	\$725,518	\$762,984	\$893,745	\$535,402	\$1,019,988	\$257,004

DEPARTMENT SUMMARY- HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of Employee Benefits (1263) and Human Resources (1265). The Human Resources Department supports 13.74 FTEs which is a decrease of 0.96 FTE from the FY21 Adopted Budget due to mid-year staffing changes.

Personal Services decreased \$49,970 from the FY21 Adopted Budget due to the adjustment listed above as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$63,383 primarily due to adjustments to Professional Services and Tuition Reimbursement.

Overall, the FY21 budget increased \$13,413 from the FY21 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - HUMAN RESOURCES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	518,992	767,965	702,965	400,634	740,583	-27,382
5120002 - Disaster Relief	0	0	0	11	0	0
5130001 - Vacancy Factor	0	-13,457	-13,457	0	-12,979	478
5140000 - Overtime	135	1,000	1,000	0	1,000	0
5150035 - Educ Incentive Corrections	19	0	0	0	0	0
5160000 - Compensated Annual Leave	18,089	0	0	19,617	0	0
5160010 - Compensated Ann Leave Payoff	5,577	0	0	0	0	0
5160020 - Compensated Admin Leave	7,248	0	0	6,471	0	0
5170000 - Compensated Sick Leave	11,792	0	0	6,560	0	0
5210000 - Fica Taxes	40,916	58,832	58,832	31,679	56,729	-2,103
5220000 - Retirement Contributions	57,105	71,770	71,770	49,017	74,299	2,529
5230000 - Health Insurance	119,383	172,940	172,940	101,577	150,105	-22,835
5231000 - Life Insurance	559	780	780	426	753	-27
5232000 - Dental Insurance	2,685	3,864	3,864	2,466	3,496	-368
5233000 - Lt Disability Insurance	881	1,230	1,230	687	1,186	-44
5233100 - St Disability Insurance	1,594	2,212	2,212	1,244	2,118	-94
5240000 - Workers' Compensation	1,006	1,310	1,310	736	1,186	-124
5250000 - Unemployment Compensation	1,650	0	0	825	0	0
Personal Services:	\$787,631	\$1,068,446	\$1,003,446	\$621,949	\$1,018,476	-\$49,970
Operating Expenses:						
5310000 - Professional Services	138,012	182,612	215,112	138,617	196,588	13,976
5314000 - Medical Svcs	24,120	65,559	98,059	55,752	65,559	0
5400000 - Travel And Per Diem	0	1,000	1,000	0	1,000	0
5410000 - Communications	1,614	2,000	2,000	1,302	2,000	0
5420000 - Freight & Postage Services	1,051	1,400	1,400	1,263	1,400	0
5440000 - Rentals And Leases	5,050	5,051	5,051	3,788	5,051	0
5450000 - Insurance	29,372	5,972	5,972	5,972	5,972	0
5462000 - Rep & Maint-automotive	3	500	500	27	500	0
5470000 - Printing And Binding	130	4,178	4,178	26	4,178	0
5490000 - Oth Current Chgs & Obligations	20,171	47,250	47,250	28,475	47,250	0
5490501 - OH-Workers' Compensation	3,017	3,288	3,288	3,288	3,058	-230
5490502 - OH-Property & Liability Insuranc	5,243	939	939	939	939	0
5490503 - OH-Dental Insurance	789	1,125	1,125	1,125	1,046	-79
5490504 - OH-Health Insurance	2,925	3,413	3,413	3,413	3,175	-238
5490505 - OH-Life/AD&D, STD, LTD	662	706	706	706	660	-46
5490509 - OH-Fleet Oversight	0	105	105	105	105	0
5490511 - OH-Fleet Fuel	0	152	152	152	152	0
5511000 - Office Supplies	762	1,000	1,000	1,284	4,000	3,000
5520000 - Operating Supplies	7,364	9,500	9,500	2,030	6,500	-3,000
5522500 - Food	234	1,400	1,400	0	1,400	0
5540000 - Books,pubs,subs & Membership	1,298	4,400	4,400	1,144	4,400	0
5550000 - Training	1,537	2,000	2,000	1,273	2,000	0
5551000 - Tuition Reimbursement	0	0	0	0	50,000	50,000
Operating Expenses:	\$243,353	\$343,550	\$408,550	\$250,680	\$406,933	\$63,383
TOTAL EXPENDITURES:	\$1,030,985	\$1,411,996	\$1,411,996	\$872,629	\$1,425,409	\$13,413

DEPARTMENT SUMMARY – HUMAN SERVICES

TRENDS & ISSUES

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

Homeless Assistance supports 4.50 FTEs which is unchanged from the FY21 Adopted Budget. However, the department received an FTE from Human Resources and transferred an FTE to Human Services Department (6173). Personal Services decreased \$6,369 primarily due to a new employee being hired at the minimum pay grade and the associated Health Insurance coverage selected. This decrease was partially offset by the following:

- Workers’ Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY22; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures for Homeless Assistance remains unchanged from the FY21 Adopted Budget. Overhead rates will continue to fluctuate pending the finalization of Personal Services.

Veteran’s Services supports 3 FTEs, which remains unchanged from the FY21 Adopted Budget. Personal Services decreased \$2,244 primarily due to a new employee waiving Health Insurance coverage, which was partially offset by the same adjustments noted above for Health Insurance, Worker’s Compensation, Retirement, and salary adjustment.

Operating Expenditures for Veteran’s Services increased \$360 in order to provide interpreting services (reasonable accommodations) to our clients.

The Human Services and Social Services programs provide assistance to Osceola County residents, including residents without health insurance coverage and citizens who are facing economic and financial difficulties. Personal Services supports 8.05 FTEs, which is an increase of 1.00 FTE from the FY21 Adopted Budget due to the reallocation of the Community Resource Coordinator position from the Homeless Assistance Department. Personal Services increased \$111,426 primarily due to the above mentioned staffing change, an employee selecting the DROP option as well as the adjustments noted above for Health Insurance, Worker’s Compensation, Retirement, and salary adjustment.

Operating Expenditures for Human Services and Social Services increased \$110,916 primarily due to the County’s required contribution to Medicaid.

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

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

Outside Agencies provides funding to various community groups such as Community Service Grant funds which are awarded based on a competitive application and ranking process. Other funding includes separate items designated by the Board of County Commissioners and County Manager. In FY22, \$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 Statutes, Operating costs include the County's contribution for Repairs and Maintenance for the buildings, insurance, and telephone services.

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

Overall, the Human Services Department's budget increased \$215,961 from the FY21 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY – HUMAN SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	673,417	775,602	775,602	555,022	852,006	76,404
5120002 - Disaster Relief	1,414	0	0	1,340	0	0
5130001 - Vacancy Factor	0	-13,583	-13,583	0	-14,918	-1,335
5140000 - Overtime	8,758	500	500	9,669	500	0
5150300 - Class C Meals	19	0	0	0	0	0
5160000 - Compensated Annual Leave	31,040	0	0	26,690	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	10,740	0	0
5160020 - Compensated Admin Leave	7,554	0	0	4,595	0	0
5170000 - Compensated Sick Leave	21,438	0	0	16,206	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,261	0	0
5210000 - Fica Taxes	55,168	59,375	59,375	46,889	65,218	5,843
5220000 - Retirement Contributions	90,898	102,703	102,703	84,542	124,189	21,486
5230000 - Health Insurance	131,072	152,279	152,279	107,426	151,922	-357
5231000 - Life Insurance	740	786	786	583	862	76
5232000 - Dental Insurance	3,543	4,062	4,062	3,013	4,390	328
5233000 - Lt Disability Insurance	1,160	1,242	1,242	945	1,364	122
5233100 - St Disability Insurance	2,098	2,243	2,243	1,708	2,454	211
5240000 - Workers' Compensation	3,844	3,840	3,840	2,966	3,875	35
Personal Services:	\$1,032,163	\$1,089,049	\$1,089,049	\$877,597	\$1,191,862	\$102,813
Operating Expenses:						
5310000 - Professional Services	114,897	65,000	65,000	32,075	66,360	1,360
5314000 - Medical Svcs	7,489,232	7,619,786	7,619,786	6,322,648	7,735,131	115,345
5314002 - Medical Svcs HCRA	59,355	74,000	74,000	40,681	74,000	0
5340000 - Other Contractual Services	1,567,642	1,611,132	1,611,132	1,081,660	1,607,004	-4,128
5400000 - Travel And Per Diem	388	6,500	6,500	1,243	6,500	0
5410000 - Communications	170,201	168,619	168,619	81,502	168,619	0
5420000 - Freight & Postage Services	3,493	3,000	3,000	1,946	3,000	0
5440000 - Rentals And Leases	21,614	55,197	55,197	4,042	55,197	0
5450000 - Insurance	21,014	33,268	33,268	33,268	33,268	0
5460000 - Repair & Maintenance Svcs	750	1,500	1,500	0	1,500	0
5462000 - Rep & Maint-automotive	2,162	500	500	225	500	0
5470000 - Printing And Binding	1,272	500	500	2,240	500	0
5480000 - Promotional Activities	256	2,500	2,500	0	2,500	0
5488000 - Promotional-ads/media Buys	727	7,500	7,500	360	7,500	0
5490000 - Oth Current Chgs & Obligations	194,848	421,158	421,158	25,343	421,158	0
5490501 - OH-Workers' Compensation	3,740	3,492	3,492	3,492	3,732	240
5490502 - OH-Property & Liability Insuranc	3,750	4,436	4,436	4,436	4,436	0
5490503 - OH-Dental Insurance	976	1,193	1,193	1,193	1,275	82
5490504 - OH-Health Insurance	3,623	3,624	3,624	3,624	3,873	249
5490505 - OH-Life/AD&D, STD, LTD	808	747	747	747	747	0
5490509 - OH-Fleet Oversight	320	735	735	735	735	0
5490511 - OH-Fleet Fuel	1,800	1,064	1,064	1,064	1,064	0
5511000 - Office Supplies	7,291	7,700	7,700	5,312	7,700	0
5512000 - Office Equipment	300	300	300	33	300	0
5520000 - Operating Supplies	2,575	3,600	3,600	191	3,600	0
5521000 - Gas & Oil	611	2,500	2,500	17	2,500	0
5528000 - Medicine	10	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	0	400	400	40	400	0

DEPARTMENT SUMMARY – HUMAN SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	354	4,140	4,140	355	4,140	0
5550000 - Training	364	3,500	3,500	0	3,500	0
Operating Expenses:	\$9,674,372	\$10,107,591	\$10,107,591	\$7,648,472	\$10,220,739	\$113,148
Grants and Aids:						
5820000 - Aids To Private Organization	2,077,213	2,325,839	2,388,339	1,356,327	2,325,839	0
5830000 - Other Grants and Aids	45,000	0	0	0	0	0
Grants and Aids:	\$2,122,213	\$2,325,839	\$2,388,339	\$1,356,327	\$2,325,839	\$0
TOTAL EXPENDITURES:	\$12,828,748	\$13,522,479	\$13,584,979	\$9,882,396	\$13,738,440	\$215,961

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

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

Personal Services supports 43.40 FTEs, which is an increase of 1.20 FTEs from the FY21 Adopted Budget as a result of the reclassification and reallocation of the IT Application Development Manager position to the Project Manager III position from the Building Fund (Fund 148) (0.25 FTEs) and due to the reallocation of an FTE from a former department for a Software Support Engineer II position. These positions were partially offset by the annual evaluation of position appropriations (-0.05 FTEs). Personal Services increased \$238,951 due to the changes mentioned above, as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$746,287 primarily due to Professional Services for the planned enterprise systems enhancements and integrations, such as Finance Enterprise, Maximo Facility Maintenance and the Agenda Request to Speak Project; Communications as a result of new internet circuit requests and upgrades; Repair & Maintenance Services due to the purchase of new Microsoft advanced threat protection security tools, as well as increases in annual maintenance costs for the Spillman application. Computer Software also increased to support licensing costs for infrastructure projects and improvements such as refreshing the CheckPoint firewall solution, server replacements, security system upgrades, phone licenses, and reporting software.

Capital Outlay includes requests for computer hardware and software such as switch and router replacements, checkpoint firewall replacement, server replacements, A/V equipment refresh, Enterprise UPS replacements, security archivers, portable A/C units, physical security building improvements, Work Order and Asset Management system, Enterprise Content Management, and the replacement of LiveScan Desktops and Palm Scanners.

Overall, this budget increased \$853,399 from the FY21 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,836,287	3,415,263	3,415,263	2,224,947	3,538,553	123,290
5120002 - Disaster Relief	2,265	0	0	5,353	0	0
5130001 - Vacancy Factor	0	-59,979	-59,979	0	-62,481	-2,502
5140000 - Overtime	25,977	12,000	12,000	25,242	32,000	20,000
5160000 - Compensated Annual Leave	103,004	0	0	80,452	0	0
5160010 - Compensated Ann Leave Payoff	10,819	0	0	42,818	0	0
5160020 - Compensated Admin Leave	45,906	0	0	42,426	0	0
5170000 - Compensated Sick Leave	66,919	0	0	46,587	0	0
5170010 - Compensated Sick Leave Payoff	7,257	0	0	19,125	0	0
5210000 - Fica Taxes	227,021	262,185	262,185	181,819	273,147	10,962
5220000 - Retirement Contributions	311,417	369,735	369,735	274,746	423,599	53,864
5230000 - Health Insurance	535,809	662,654	662,654	433,533	695,178	32,524
5231000 - Life Insurance	3,008	3,481	3,481	2,307	3,625	144
5232000 - Dental Insurance	11,016	13,088	13,088	8,918	13,250	162
5233000 - Lt Disability Insurance	4,742	5,486	5,486	3,729	5,712	226
5233100 - St Disability Insurance	8,481	9,825	9,825	6,671	10,224	399
5240000 - Workers' Compensation	5,779	6,015	6,015	4,270	5,897	-118
5250000 - Unemployment Compensation	193	0	0	193	0	0
Personal Services:	\$4,205,902	\$4,699,753	\$4,699,753	\$3,403,137	\$4,938,704	\$238,951
Operating Expenses:						
5310000 - Professional Services	763,197	986,995	986,995	630,094	1,316,995	330,000
5340000 - Other Contractual Services	280,791	184,000	184,000	140,538	184,000	0
5400000 - Travel And Per Diem	0	7,850	7,850	0	7,850	0
5410000 - Communications	574,970	594,547	594,547	481,080	851,347	256,800
5420000 - Freight & Postage Services	43	200	200	19	200	0
5440000 - Rentals And Leases	3,003	0	0	2,252	3,000	3,000
5450000 - Insurance	9,264	16,343	16,343	16,343	16,343	0
5460000 - Repair & Maintenance Svcs	2,492,686	3,222,255	3,222,255	1,831,693	3,368,882	146,627
5462000 - Rep & Maint-automotive	879	2,000	2,000	691	1,500	-500
5470000 - Printing And Binding	0	150	150	0	150	0
5490000 - Oth Current Chgs & Obligations	7	0	0	10	0	0
5490501 - OH-Workers' Compensation	10,576	10,128	10,128	10,128	10,416	288
5490502 - OH-Property & Liability Insuranc	1,654	2,568	2,568	2,568	2,568	0
5490503 - OH-Dental Insurance	2,757	3,459	3,459	3,459	3,558	99
5490504 - OH-Health Insurance	10,246	10,508	10,508	10,508	10,807	299
5490505 - OH-Life/AD&D, STD, LTD	2,399	2,074	2,074	2,074	2,084	10
5490509 - OH-Fleet Oversight	320	105	105	105	105	0
5490511 - OH-Fleet Fuel	1,800	152	152	152	152	0
5511000 - Office Supplies	929	1,600	1,600	919	2,200	600
5512000 - Office Equipment	20,927	20,600	20,600	25,748	22,600	2,000
5520000 - Operating Supplies	62,938	58,500	58,500	63,424	64,200	5,700
5520010 - Computer Software	316,394	424,148	409,663	157,104	527,174	103,026
5520011 - Computer Software, SAAS	0	10,000	10,000	0	150,000	140,000
5520020 - Computer Hardware, Non-Capit	200,455	556,113	556,113	304,257	287,786	-268,327
5520021 - Computer Hardware, Operating	37,963	77,000	77,000	25,647	82,000	5,000
5521000 - Gas & Oil	1,179	2,500	2,500	599	1,500	-1,000
5540000 - Books,pubs,subs & Membership	1,108	3,549	3,549	839	18,549	15,000
5541000 - Registration Fees	300	5,250	5,250	0	5,250	0

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	56,993	128,000	136,500	30,248	135,665	7,665
Operating Expenses:	\$4,853,779	\$6,330,594	\$6,324,609	\$3,740,500	\$7,076,881	\$746,287
Capital Outlay:						
5628000 - Buildings Improvements	21,954	10,000	14,003	14,003	10,000	0
5630000 - Improv Other Than Bldgs	30,713	0	20,776	20,776	0	0
5640000 - Machinery & Equipment	18,913	29,500	29,500	0	29,500	0
5640020 - Computer Hardware, Capital	624,358	628,029	624,026	481,604	596,190	-31,839
5680010 - Computer Software, Capital	12,360	450,000	455,985	14,484	350,000	-100,000
Capital Outlay:	\$708,297	\$1,117,529	\$1,144,290	\$530,867	\$985,690	-\$131,839
TOTAL EXPENDITURES:	\$9,767,978	\$12,147,876	\$12,168,652	\$7,674,504	\$13,001,275	\$853,399

DEPARTMENT SUMMARY – OC BUILDING

TRENDS & ISSUES

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

Operating Expenses decreased \$75,595 due to Repairs and Maintenance for Fire Alarm PM & Repairs, Bi-Directional Amplification Inspections, Elevator PM & Repairs cost, Routine Maintenance based on usage; and Utility Services based on usage and building occupancy. This decrease was partially offset by increased Operating Supplies based on needs.

Overall, this budget decreased \$75,595 from the FY21 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY – OC BUILDING

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	31,725	10,000	10,000	989	50,000	40,000
5340000 - Other Contractual Services	57,969	146,410	146,410	70,706	148,305	1,895
5430000 - Utility Services	149,266	226,200	226,200	78,711	164,700	-61,500
5450000 - Insurance	0	40,056	40,056	40,056	40,056	0
5460000 - Repair & Maintenance Svcs	32,258	496,490	496,490	74,683	420,500	-75,990
5490000 - Oth Current Chgs & Obligations	0	0	8,914	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	31,888	0	0	0
5520000 - Operating Supplies	11,654	1,000	1,000	392	21,000	20,000
5524500 - Cleaning Supplies	0	0	0	4	0	0
Operating Expenses:	\$282,872	\$920,156	\$960,958	\$265,541	\$844,561	-\$75,595
Transfers Out:						
5910246 - Tran Out Fund 246	641,334	641,334	641,334	0	641,334	0
Transfers Out:	\$641,334	\$641,334	\$641,334	\$0	\$641,334	\$0
TOTAL EXPENDITURES:	\$924,206	\$1,561,490	\$1,602,292	\$265,541	\$1,485,895	-\$75,595

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). In addition, this office is responsible for administration of non-ad valorem assessments and certification of the tax roll to the Tax Collector.

Personal Services supports 10.60 FTEs which is an increase of 1.00 FTEs from the FY21 Adopted Budget due to the reallocation of a position for a Budget Analyst II position as well as the annual reevaluation of existing position appropriations. Personal Services increased \$135,685 due to the above mentioned FTE changes as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$9,155 primarily due to transferring the advertisements costs into this Cost Center from Special Assessments which were previously budgeted in Cost Center 1242; and other minor adjustments to overhead rates which will continue to fluctuate pending the finalization of Personal Services.

Overall, this Office increased \$144,840 over the FY21 Adopted Budget.

REVENUES

This department is funded by the General Fund, as well as revenues received from Independent Special Districts, to compensate the General Fund, for administrative support provided.

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	506,398	726,160	726,160	441,022	810,867	84,707
5130001 - Vacancy Factor	0	-12,707	-12,707	0	-14,191	-1,484
5140000 - Overtime	0	0	0	8	0	0
5160000 - Compensated Annual Leave	15,687	0	0	13,278	0	0
5160010 - Compensated Ann Leave Payoff	1,901	0	0	8,629	0	0
5160020 - Compensated Admin Leave	7,640	0	0	9,346	0	0
5170000 - Compensated Sick Leave	10,753	0	0	10,069	0	0
5210000 - Fica Taxes	39,347	55,551	55,551	35,173	62,032	6,481
5220000 - Retirement Contributions	65,267	105,924	105,924	69,179	123,250	17,326
5230000 - Health Insurance	99,983	153,631	153,631	77,624	181,784	28,153
5231000 - Life Insurance	530	738	738	461	822	84
5232000 - Dental Insurance	1,746	3,094	3,094	1,681	3,202	108
5233000 - Lt Disability Insurance	830	1,163	1,163	750	1,297	134
5233100 - St Disability Insurance	1,471	2,058	2,058	1,324	2,294	236
5240000 - Workers' Compensation	1,031	1,357	1,357	823	1,297	-60
5250000 - Unemployment Compensation	1,769	0	0	632	0	0
Personal Services:	\$754,352	\$1,036,969	\$1,036,969	\$669,999	\$1,172,654	\$135,685
Operating Expenses:						
5420000 - Freight & Postage Services	7	121	121	155	121	0
5440000 - Rentals And Leases	1,378	1,120	1,120	933	1,350	230
5450000 - Insurance	2,379	9,741	9,741	9,741	9,741	0
5460000 - Repair & Maintenance Svcs	1,522	700	700	0	0	-700
5470000 - Printing And Binding	0	0	84	0	84	84
5490000 - Oth Current Chgs & Obligations	5,218	3,500	6,918	5,403	11,298	7,798
5490501 - OH-Workers' Compensation	1,839	2,304	2,304	2,304	2,544	240
5490502 - OH-Property & Liability Insuranc	425	1,531	1,531	1,531	1,531	0
5490503 - OH-Dental Insurance	480	787	787	787	869	82
5490504 - OH-Health Insurance	1,779	2,391	2,391	2,391	2,640	249
5490505 - OH-Life/AD&D, STD, LTD	372	461	461	461	509	48
5511000 - Office Supplies	1,113	2,500	2,500	833	3,700	1,200
5520000 - Operating Supplies	569	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	305	1,090	1,090	953	1,014	-76
5550000 - Training	85	2,000	2,000	680	2,000	0
Operating Expenses:	\$17,471	\$28,246	\$31,748	\$26,171	\$37,401	\$9,155
TOTAL EXPENDITURES:	\$771,823	\$1,065,215	\$1,068,717	\$696,170	\$1,210,055	\$144,840

**DEPARTMENT SUMMARY –
OTHER GOVERNMENT SUPPORT SERVICES**

TRENDS & ISSUES

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

Grants & Aids remains unchanged from the FY21 Adopted Budget.

Transfers Out supports funding for debt services, road resurfacing, transportation, as well as funding for the East 192 CRA for community redevelopment purposes and the West 192 Development Authority. In addition, funding is provided for the intergovernmental radio system and fire subsidies, as well as to establish a sinking fund for major capital projects (Jail Expansion and Courthouse Annex).

Operating Reserve levels are established per Policy. Reserves for Contingency allocates funding for the required HCRA obligation and mobility fee credits for eligible affordable housing projects. Reserves for Capital includes funding for an identified Jail project.

Reserves Assigned increased to reflect the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses and an estimate of excess funds. Stability provides funding for fluctuations in revenues and remains at the same level as FY21.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	2,000	0	0	0	0	0
Capital Outlay:	\$2,000	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5820000 - Aids To Private Organization	231,150	250,000	367,518	101,652	250,000	0
Grants and Aids:	\$231,150	\$250,000	\$367,518	\$101,652	\$250,000	\$0
Transfers Out:						
5910010 - Transfers Out to DAT	12,618,266	18,231,447	18,231,447	9,115,724	15,211,058	-3,020,389
5910102 - Tran Out-transportation Trust	1,523,170	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	219,334	104,937	104,937	52,469	0	-104,937
5910134 - Tran Out - Fire	4,413,786	4,786,055	4,910,177	0	4,846,506	60,451
5910149 - Tran Out E192	568,749	729,589	727,669	727,669	1,318,111	588,522
5910150 - Tran Out W192	6,090,783	4,219,261	4,197,958	4,197,958	4,548,890	329,629
5910154 - Tran Out-constitutional Gas Tx	5,290,953	8,939,359	8,939,359	4,469,680	9,368,270	428,911
5910158 - Tran Out-intergov Radio Commu	621,431	419,601	419,601	209,801	466,649	47,048
5910189 - Tran Out - 2nd LOFT	0	2,267,240	2,267,240	1,133,620	2,267,240	0
5910211 - Tran Out Sales Tax Rev 2015A	3,354,609	3,368,016	3,368,016	0	3,369,192	1,176
5910242 - Transfers Out Fund 242	1,318,789	2,635,970	2,635,970	0	1,321,327	-1,314,643
5910245 - Tran Out Sales Tax Rev Ref Bonc	4,016,142	4,015,752	4,015,752	0	4,022,221	6,469
5910246 - Tran Out Fund 246	841,500	839,918	839,918	0	841,693	1,775
5910249 - Tran Out-Fund 249	2,569,791	3,702,506	3,702,506	0	3,702,488	-18
5910251 - Transfer Out - Public Imp Rev Bc	0	503,478	503,478	0	501,642	-1,836
5910315 - Tran Out-General Capital Outlay	34,091,629	0	3,378,495	0	25,000,000	25,000,000
5910502 - Tran Out - Prop & Casualty	3,356,752	0	0	0	0	0
5910510 - Tran Out Fleet	60,728	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	26,880	20,440	20,440	10,220	20,280	-160
Transfers Out:	\$80,983,292	\$54,783,569	\$58,262,963	\$19,917,139	\$76,805,567	\$22,021,998
Reserves - Operating:						
5990010 - Reserve For Cash	0	47,723,170	47,723,170	0	49,203,169	1,479,999
5990020 - Reserve For Contingency	0	13,912,007	12,309,786	0	14,108,519	196,512
Reserves - Operating:	\$0	\$61,635,177	\$60,032,956	\$0	\$63,311,688	\$1,676,511
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	1,795,758	1,795,758	0	1,795,758	0
Reserves - Capital:	\$0	\$1,795,758	\$1,795,758	\$0	\$1,795,758	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	1,734,625	1,734,625	0	4,612,656	2,878,031
Reserves - Assigned:	\$0	\$1,734,625	\$1,734,625	\$0	\$4,612,656	\$2,878,031
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,326,332	1,326,332	0	1,326,332	0
Reserves - Stability:	\$0	\$1,326,332	\$1,326,332	\$0	\$1,326,332	\$0
TOTAL EXPENDITURES:	\$81,216,442	\$121,525,461	\$123,520,152	\$20,018,791	\$148,102,001	\$26,576,540

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

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

Personal Services supports 15.05 FTEs, which is an increase of 1 FTE from the FY21 Adopted Budget due to the reallocation of a position from another department to reflect a change in responsibilities. Personal Services increased \$100,207 due to the above mentioned FTE change and the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$571 due to adjustments to overhead rates which will continue to fluctuate pending the finalization of Personal Services.

Overall, this budget increased \$100,778 over the FY21 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – PROCUREMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	822,859	924,919	924,919	654,367	999,403	74,484
5120002 - Disaster Relief	0	0	0	2,735	0	0
5130001 - Vacancy Factor	0	-16,187	-16,187	0	-17,490	-1,303
5160000 - Compensated Annual Leave	52,673	0	0	33,873	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	9,513	0	0
5160020 - Compensated Admin Leave	13,360	0	0	9,398	0	0
5170000 - Compensated Sick Leave	20,327	0	0	28,361	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	6,983	0	0
5210000 - Fica Taxes	66,965	70,756	70,756	55,300	76,453	5,697
5220000 - Retirement Contributions	112,741	120,586	120,586	93,515	134,477	13,891
5230000 - Health Insurance	154,952	165,388	165,388	126,778	172,062	6,674
5231000 - Life Insurance	926	938	938	719	1,015	77
5232000 - Dental Insurance	4,017	4,280	4,280	3,527	4,608	328
5233000 - Lt Disability Insurance	1,456	1,481	1,481	1,167	1,598	117
5233100 - St Disability Insurance	2,605	2,667	2,667	2,107	2,884	217
5240000 - Workers' Compensation	1,630	1,573	1,573	1,265	1,598	25
Personal Services:	\$1,254,511	\$1,276,401	\$1,276,401	\$1,029,610	\$1,376,608	\$100,207
Operating Expenses:						
5400000 - Travel And Per Diem	292	1,500	1,500	0	1,500	0
5420000 - Freight & Postage Services	1,958	1,800	1,800	1,197	1,800	0
5440000 - Rentals And Leases	2,927	5,500	5,500	2,395	5,500	0
5450000 - Insurance	2,963	5,228	5,228	5,228	5,228	0
5470000 - Printing And Binding	2,497	2,000	2,000	1,888	2,000	0
5490000 - Oth Current Chgs & Obligations	8,420	6,000	6,000	4,482	6,000	0
5490501 - OH-Workers' Compensation	3,637	3,372	3,372	3,372	3,612	240
5490502 - OH-Property & Liability Insuranc	529	822	822	822	822	0
5490503 - OH-Dental Insurance	948	1,152	1,152	1,152	1,234	82
5490504 - OH-Health Insurance	3,523	3,498	3,498	3,498	3,747	249
5490505 - OH-Life/AD&D, STD, LTD	788	722	722	722	722	0
5511000 - Office Supplies	3,463	3,500	3,500	2,702	3,500	0
5512000 - Office Equipment	260	0	0	0	0	0
5520000 - Operating Supplies	1,460	1,500	1,500	65	1,500	0
5540000 - Books,pubs,subs & Membership	2,756	3,000	3,000	2,958	3,000	0
5541000 - Registration Fees	3,700	2,000	2,000	2,140	2,000	0
5550000 - Training	0	5,000	5,000	0	5,000	0
Operating Expenses:	\$40,122	\$46,594	\$46,594	\$32,621	\$47,165	\$571
TOTAL EXPENDITURES:	\$1,294,633	\$1,322,995	\$1,322,995	\$1,062,231	\$1,423,773	\$100,778

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 FY21 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY – PUBLIC DEFENDER

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	6,060	2,000	2,000	4,040	2,000	0
5490000 - Oth Current Chgs & Obligations	922	1,000	1,000	317	1,000	0
5520000 - Operating Supplies	0	4,000	4,000	455	4,000	0
Operating Expenses:	\$6,982	\$7,000	\$7,000	\$4,812	\$7,000	\$0
TOTAL EXPENDITURES:	\$6,982	\$7,000	\$7,000	\$4,812	\$7,000	\$0

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), Hoagland Industrial Park (4129), Small Engine Repair (4136), Fleet Vehicles/Equipment (4144) and Mowing (4158).

Overall, this Department's budget decreased \$2,848,837 from the FY21 Adopted Budget as detailed below.

A total of 75.10 FTEs are allocated to the Public Works Department in the General Fund which is unchanged from the FY21 Adopted. Overall, Personal Services increased \$180,714 primarily due to the following:

- Worker's Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance decreased slightly due to mid-year staffing changes which was offset by rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Lakes Management (1417) is responsible for the coordination with local, state and federal agencies in the management of the County's lakes and waterways. The total request is \$444,325 which reflects an overall decrease of \$67,109 from the FY21 Adopted Budget.

Mosquito Control (1418) is responsible for the inspection and treatment of immature mosquitoes (larviciding), trapping, identification (surveillance), control of adult mosquitoes by ground or aerial treatment (adulticiding), and site inspection for customer service requests. Mosquito Control is committed to protecting the public health of residents and visitors through the implementation of environmentally sound practices, utilizing an integrated pest management approach to control mosquitoes throughout Osceola County. The total request is \$1,268,901 which is a decrease of \$521,860 due to ongoing projects not being included at this time; these will be funded by Fund Balance and will be included later on in the budget process in order to have as accurate of estimates as possible.

Public Works Projects (4100) includes the Equestrian Center Modular, reconfiguration of the 3rd floor in the Admin Building, replacement of handlers for the Sheriff Department, kitchen equipment for Corrections, replacement of HVAC units in Corrections, upgrade of video surveillance system, upgrade of Courthouse elevator, and BOCC Courthouse reconfiguration. Ongoing projects will be funded by Fund Balance and will be included later on in the budget process in order to have as accurate of estimates as possible

Construction Management (4123) manages the vertical construction for Osceola County and oversees the design and construction of new County projects and renovations to ensure quality, timely and fiscally responsible delivery. The total request is \$1,382,145 which is an increase of \$389,485 from the FY21 Adopted Budget mostly due to an increase in Professional Services costs associated with the Sheriff's space needs study for 13 locations, Clerk of the Court space needs study, and the Geotechnical/Environmental/Indoor air quality surveys.

Facilities Maintenance (4125) supports expenditures needed to provide general repair, maintenance and cleaning services for all County buildings. The total request is \$15,073,323 which is an increase of \$953,201. Overall, the changes are a result of the ASHRAE energy audit, janitorial services due to the minimum wage initiative, additional parking repaving projects, and additional maintenance projects. In addition, Capital Outlay is being requested for the replacement of server room split units for the Government Center, kennel sun shades, HVAC units replacement, pressure washing units, replacement of dryers and kitchen equipment for Corrections, ADA stair evacuation chair, and construction in the Admin Building.

The Hoagland Industrial Park (4129) office was established to track costs for Hoagland Industrial Park operations. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project. The total request is \$341,940 which remains unchanged from the FY21 Adopted Budget.

The Small Engine Repair (4136) office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The total request is \$167,228 which is an increase of \$1,650 over the FY21 Adopted Budget.

Fleet Vehicles/Equipment (4144) was established in FY21 to centralize the purchasing and tracking of countywide fleet assets managed by Fleet. A total of \$563,020 is being requested in Capital Outlay (including CIP).

The Mowing Unit (4158) was established to centralize contract management for mowing. The total request is \$5,333,012 and reflects an increase of \$253,710 primarily due to Personal Services and Other Contractual - NM for pond maintenance, which was partially offset due to a decrease in Contractual Services as certain contracts came in lower than anticipated.

REVENUES

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

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	3,148,968	3,777,192	3,777,192	2,465,740	3,891,264	114,072
5120002 - Disaster Relief	75,952	0	0	12,669	0	0
5130000 - Other Salaries & Wages	57,516	0	0	43,308	0	0
5130001 - Vacancy Factor	0	-68,274	-68,274	0	-70,375	-2,101
5140000 - Overtime	86,083	124,000	124,000	50,203	130,000	6,000
5140003 - Overtime- Disaster Relief	11,654	0	0	258	0	0
5160000 - Compensated Annual Leave	174,818	0	0	164,437	0	0
5160010 - Compensated Ann Leave Payoff	913	0	0	20,119	0	0
5160020 - Compensated Admin Leave	20,756	0	0	20,672	0	0
5170000 - Compensated Sick Leave	120,816	0	0	100,931	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	12,107	0	0
5210000 - Fica Taxes	271,314	298,445	298,445	211,482	307,622	9,177
5220000 - Retirement Contributions	376,581	440,538	440,538	327,182	495,386	54,848
5230000 - Health Insurance	803,935	995,863	995,863	638,053	995,813	-50
5231000 - Life Insurance	3,536	3,970	3,970	2,673	4,086	116
5232000 - Dental Insurance	20,045	22,997	22,997	16,049	22,405	-592
5233000 - Lt Disability Insurance	5,548	6,249	6,249	4,318	6,439	190
5233100 - St Disability Insurance	9,916	11,160	11,160	7,721	11,488	328
5240000 - Workers' Compensation	131,030	130,205	130,205	100,043	128,931	-1,274
5250000 - Unemployment Compensation	548	0	0	196	0	0
Personal Services:	\$5,319,927	\$5,742,345	\$5,742,345	\$4,198,162	\$5,923,059	\$180,714
Operating Expenses:						
5310000 - Professional Services	525,190	588,500	896,808	208,026	791,000	202,500
5314000 - Medical Svcs	0	1,400	1,400	0	1,400	0
5340000 - Other Contractual Services	3,883,576	4,758,936	4,758,936	2,836,941	4,766,849	7,913
5340013 - Other Contractual - NM	0	940,673	940,673	16,579	1,190,673	250,000
5349999 - Oth Svcs - Contra	-73,957	-73,957	-73,957	-44,826	-73,957	0
5400000 - Travel And Per Diem	1,060	6,205	6,205	212	8,710	2,505
5410000 - Communications	48,835	67,219	67,219	41,936	73,775	6,556
5420000 - Freight & Postage Services	417	915	915	183	815	-100
5430000 - Utility Services	2,867,409	3,231,231	3,231,231	1,938,060	3,220,431	-10,800
5430005 - Utility Services - NM	0	12,900	12,900	0	12,900	0
5440000 - Rentals And Leases	30,739	89,760	169,332	110,571	116,010	26,250
5450000 - Insurance	263,032	162,293	162,293	162,293	162,293	0
5450004 - Insurance-NM	0	153,792	153,792	0	153,792	0
5460000 - Repair & Maintenance Svcs	4,169,685	5,146,210	4,986,583	2,171,639	5,327,260	181,050
5460008 - R&M Parking re-paving	58,382	80,800	80,800	0	130,600	49,800
5462000 - Rep & Maint-automotive	64,728	58,790	58,790	23,781	57,290	-1,500
5470000 - Printing And Binding	9,149	12,550	12,550	5,928	12,550	0
5490000 - Oth Current Chgs & Obligations	7,084	631,321	737,218	190,840	640,521	9,200
5490090 - Property Taxes	72	0	0	96	0	0
5490501 - OH-Workers' Compensation	18,826	18,024	18,024	18,024	18,024	0
5490502 - OH-Property & Liability Insuranc	12,073	25,382	25,382	25,382	25,382	0
5490503 - OH-Dental Insurance	4,883	6,153	6,153	6,153	6,153	0
5490504 - OH-Health Insurance	18,153	18,701	18,701	18,701	18,701	0
5490505 - OH-Life/AD&D, STD, LTD	4,669	4,400	4,400	4,400	3,920	-480
5490509 - OH-Fleet Oversight	5,600	11,130	11,130	11,130	11,130	0
5490511 - OH-Fleet Fuel	31,500	16,111	16,111	16,111	16,111	0

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	16,837	13,400	13,400	10,347	19,200	5,800
5512000 - Office Equipment	5,330	5,000	5,000	356	200,000	195,000
5520000 - Operating Supplies	57,273	63,780	63,780	48,057	67,550	3,770
5520010 - Computer Software	10	0	0	1,395	0	0
5520020 - Computer Hardware, Non-Capit	0	0	0	5,510	0	0
5520021 - Computer Hardware, Operating	0	0	0	2,629	0	0
5521000 - Gas & Oil	138,951	239,867	239,867	103,263	227,723	-12,144
5522000 - Chemicals	89,403	122,899	122,899	92,720	122,899	0
5523000 - Protective Clothing	0	0	0	0	275	275
5524500 - Cleaning Supplies	8,961	7,250	7,250	3,759	5,850	-1,400
5525000 - Tools	10,993	10,050	14,750	18,820	20,250	10,200
5526000 - Clothing	0	0	0	0	700	700
5528000 - Medicine	128	375	375	481	375	0
5540000 - Books,pubs,subs & Membership	19,030	17,555	17,555	14,587	16,320	-1,235
5541000 - Registration Fees	0	2,000	2,000	0	2,000	0
5550000 - Training	1,469	4,896	4,896	40	16,840	11,944
Operating Expenses:	\$12,299,489	\$16,456,511	\$16,795,361	\$8,064,125	\$17,392,315	\$935,804
Capital Outlay:						
5628000 - Buildings Improvements	493,160	207,000	207,000	0	312,000	105,000
5640000 - Machinery & Equipment	129,687	136,300	132,064	94,051	463,000	326,700
5640100 - Vehicles	97,604	0	89,012	89,012	0	0
5650000 - Construction In Progress	28,678	7,130,575	7,215,884	164,411	2,733,520	-4,397,055
Capital Outlay:	\$749,129	\$7,473,875	\$7,643,960	\$347,474	\$3,508,520	-\$3,965,355
Grants and Aids:						
5820000 - Aids To Private Organization	28,000	0	0	0	0	0
Grants and Aids:	\$28,000	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$18,396,545	\$29,672,731	\$30,181,666	\$12,609,761	\$26,823,894	-\$2,848,837

DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS

TRENDS & ISSUES

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

Personal Services supports 6.65 FTEs which is a decrease of 0.15 FTE from the FY21 Adopted Budget due to the reallocation of a position to reflect actual administrative support. Personal Services increased \$21,087 due to the following:

- Reclassification of the Senior Inspector position
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$44,817 primarily due to an increase in Repair and Maintenance due to transferring costs previously accounted for in Community Development's budget. This cost center will be assuming the maintenance of additional ponds in BVL to ensure they are being treated and maintained at the same level prior to inclusion into the program. This increase was partially offset by a reduction in Other Current Charges as legal ads will be accounted for in the OMB Cost Center 1241 for FY22, and Operating Supplies and Gas & Oil based on trends.

Overall, this Office increased \$65,904 over the FY21 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	375,441	386,129	386,129	268,216	387,912	1,783
5130001 - Vacancy Factor	0	-6,775	-6,775	0	-6,807	-32
5140000 - Overtime	674	1,000	1,000	884	1,000	0
5160000 - Compensated Annual Leave	14,423	0	0	13,466	0	0
5160010 - Compensated Ann Leave Payoff	13,281	0	0	0	0	0
5160020 - Compensated Admin Leave	3,295	0	0	3,750	0	0
5170000 - Compensated Sick Leave	9,113	0	0	9,849	0	0
5210000 - Fica Taxes	30,039	29,616	29,616	21,636	29,753	137
5220000 - Retirement Contributions	45,846	43,173	43,173	37,468	46,915	3,742
5230000 - Health Insurance	93,898	90,180	90,180	69,543	106,713	16,533
5231000 - Life Insurance	401	393	393	286	393	0
5232000 - Dental Insurance	1,703	1,689	1,689	1,305	1,907	218
5233000 - Lt Disability Insurance	629	620	620	463	623	3
5233100 - St Disability Insurance	1,130	1,098	1,098	821	1,102	4
5240000 - Workers' Compensation	3,781	4,138	4,138	1,726	2,837	-1,301
Personal Services:	\$593,653	\$551,261	\$551,261	\$429,414	\$572,348	\$21,087
Operating Expenses:						
5410000 - Communications	1,298	3,076	3,076	2,316	3,100	24
5420000 - Freight & Postage Services	326	1,000	1,000	1,011	1,000	0
5440000 - Rentals And Leases	306	1,120	1,120	933	1,120	0
5450000 - Insurance	6,207	1,889	1,889	1,889	1,889	0
5460000 - Repair & Maintenance Svcs	1,903	4,200	4,200	0	57,928	53,728
5462000 - Rep & Maint-automotive	3,011	2,100	2,100	979	2,100	0
5470000 - Printing And Binding	837	185	101	90	100	-85
5490000 - Oth Current Chgs & Obligations	6,880	6,000	2,582	0	0	-6,000
5490501 - OH-Workers' Compensation	2,042	1,632	1,632	1,632	1,596	-36
5490502 - OH-Property & Liability Insuranc	1,108	297	297	297	297	0
5490503 - OH-Dental Insurance	531	557	557	557	545	-12
5490504 - OH-Health Insurance	1,980	1,693	1,693	1,693	1,656	-37
5490505 - OH-Life/AD&D, STD, LTD	466	374	374	374	319	-55
5490509 - OH-Fleet Oversight	240	315	315	315	315	0
5490511 - OH-Fleet Fuel	1,350	456	456	456	456	0
5511000 - Office Supplies	821	1,500	1,500	1,015	1,200	-300
5520000 - Operating Supplies	1,088	3,110	3,110	1,972	1,700	-1,410
5521000 - Gas & Oil	5,394	9,000	9,000	2,615	8,000	-1,000
5540000 - Books,pubs,subs & Membership	110	0	0	0	0	0
5550000 - Training	0	1,000	1,000	0	1,000	0
Operating Expenses:	\$35,900	\$39,504	\$36,002	\$18,143	\$84,321	\$44,817
Capital Outlay:						
5640100 - Vehicles	24,803	0	0	0	0	0
Capital Outlay:	\$24,803	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$654,356	\$590,765	\$587,263	\$447,556	\$656,669	\$65,904

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

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

The budget reflects funding for communication services, which remains unchanged from the FY21 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY – STATE ATTORNEY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	3,283	8,000	8,000	4,416	8,000	0
Operating Expenses:	\$3,283	\$8,000	\$8,000	\$4,416	\$8,000	\$0
TOTAL EXPENDITURES:	\$3,283	\$8,000	\$8,000	\$4,416	\$8,000	\$0

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives Department directly supports the BOCC Strategic Plan. This Department consists of Economic Development (5101), Economic Incentives (5105), Technology Development (5115) and Center for Neovation Trust (5116) which is a new cost center established in FY21 to account for the approved settlement payments from UCF to the County.

Cost Center 5101 is the only one with personnel costs and supports 2.70 FTEs which is an increase of 0.20 FTEs from the FY21 Adopted Budget due to mid-year staffing re-allocations. Personal Services increased \$56,012 from the FY21 Adopted Budget due to the allocation changes and the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$147,611 due to anticipated increases for Communications, but primarily due to increases to Other Current Charges & Obligations for Economic Incentives for the Ameratrail Agreement, which is partially offset by decreases for Professional Services for Technology Development.

Grants & Aids increased in accordance with the Settlement Agreement. The amount in FY22 reflects the final payment due.

There is no Capital Outlay budgeted for FY22. Ongoing projects will be supported by Fund Balance and included later in the budget process to ensure as accurate of estimates as possible.

Overall, the Department's budget increased \$2,675,144 from the FY21 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	127,583	240,434	240,434	104,870	281,645	41,211
5130001 - Vacancy Factor	0	-4,204	-4,204	0	-4,928	-724
5140000 - Overtime	166	0	0	926	0	0
5160000 - Compensated Annual Leave	2,041	0	0	4,891	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	6,098	0	0
5160020 - Compensated Admin Leave	1,658	0	0	797	0	0
5170000 - Compensated Sick Leave	5,733	0	0	2,286	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	8,054	0	0
5210000 - Fica Taxes	9,712	18,397	18,397	8,341	21,547	3,150
5220000 - Retirement Contributions	19,004	42,652	42,652	16,477	49,023	6,371
5230000 - Health Insurance	26,596	42,406	42,406	21,781	48,085	5,679
5231000 - Life Insurance	140	244	244	112	286	42
5232000 - Dental Insurance	466	711	711	373	761	50
5233000 - Lt Disability Insurance	221	381	381	182	451	70
5233100 - St Disability Insurance	370	642	642	311	762	120
5240000 - Workers' Compensation	246	408	408	217	451	43
Personal Services:	\$193,936	\$342,071	\$342,071	\$175,717	\$398,083	\$56,012
Operating Expenses:						
5310000 - Professional Services	749,717	811,000	1,051,264	767,585	215,000	-596,000
5310006 - Legal Fees	0	30,000	30,000	0	30,000	0
5340000 - Other Contractual Services	397,266	448,320	1,751,922	240,192	951,320	503,000
5400000 - Travel And Per Diem	1,191	10,000	10,000	2,279	10,000	0
5410000 - Communications	433	444	444	1,595	2,400	1,956
5420000 - Freight & Postage Services	9	250	250	10	250	0
5440000 - Rentals And Leases	2,128	5,000	5,000	1,716	1,200	-3,800
5450000 - Insurance	33,657	1,843	1,843	1,843	1,843	0
5462000 - Rep & Maint-automotive	0	500	500	214	500	0
5470000 - Printing And Binding	193	5,000	5,000	642	5,000	0
5480000 - Promotional Activities	7,367	22,500	22,500	5,447	22,500	0
5488000 - Promotional-ads/media Buys	4,730	3,000	3,000	0	3,000	0
5490000 - Oth Current Chgs & Obligations	154,402	452,000	452,000	82,878	694,336	242,336
5490501 - OH-Workers' Compensation	411	600	600	600	648	48
5490502 - OH-Property & Liability Insurance	6,008	30,757	30,757	30,757	30,757	0
5490503 - OH-Dental Insurance	107	206	206	206	221	15
5490504 - OH-Health Insurance	398	624	624	624	672	48
5490505 - OH-Life/AD&D, STD, LTD	83	121	121	121	129	8
5490509 - OH-Fleet Oversight	80	105	105	105	105	0
5490511 - OH-Fleet Fuel	450	152	152	152	152	0
5511000 - Office Supplies	631	500	500	274	500	0
5520000 - Operating Supplies	559	1,000	1,000	62	1,000	0
5521000 - Gas & Oil	543	500	500	84	500	0
5540000 - Books,pubs,subs & Membership	8,972	12,805	12,805	7,015	12,805	0
5541000 - Registration Fees	3,389	8,500	8,500	250	8,500	0
Operating Expenses:	\$1,372,722	\$1,845,727	\$3,389,593	\$1,144,649	\$1,993,338	\$147,611
Capital Outlay:						
5650000 - Construction In Progress	4,037,751	28,479	3,037	0	0	-28,479
Capital Outlay:	\$4,037,751	\$28,479	\$3,037	\$0	\$0	-\$28,479

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	3,000,000	3,000,000	15,500,000	6,917,203	5,500,000	2,500,000
Grants and Aids:	\$3,000,000	\$3,000,000	\$15,500,000	\$6,917,203	\$5,500,000	\$2,500,000
TOTAL EXPENDITURES:	\$8,604,409	\$5,216,277	\$19,234,701	\$8,237,569	\$7,891,421	\$2,675,144

DEPARTMENT SUMMARY – TRAFFIC EDUCATION DORI SLOSBERG

TRENDS & ISSUES

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

REVENUES

Revenues include Traffic Court Cost Fees and Fund Balance.

DEPARTMENT SUMMARY – TRAFFIC EDUCATION DORI SLOSBERG

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	154,323	302,358	323,668	98,467	216,894	-85,464
Operating Expenses:	\$154,323	\$302,358	\$323,668	\$98,467	\$216,894	-\$85,464
TOTAL EXPENDITURES:	\$154,323	\$302,358	\$323,668	\$98,467	\$216,894	-\$85,464

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

TRENDS & ISSUES

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

The Roadway Bank receives proportionate fair share payments from developers wishing to pay for impacts to the roadway network when construction costs are prohibitive for the individual development or when required by the land development regulations. Funds are used to facilitate roadway construction to complete the adopted roadway networks in the County, consistent with the Comprehensive Plan and Land Development Code. The total request is \$322,965 which is unchanged from the FY21 Adopted Budget.

Mobility Fee Coordination (1405) administers and maintains various Impact Fees including fire, parks and schools. The total request is \$100,000 which are solely attributed to charges when payments are made by credit cards.

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

Overall, this Department's budget totals \$534,345 which remains unchanged from the FY21 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	74,234	211,380	211,380	72,804	211,380	0
5490500 - Reimbursement Of Py Revenue	13	0	0	0	0	0
Operating Expenses:	\$74,247	\$211,380	\$211,380	\$72,804	\$211,380	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	322,965	322,965	0	322,965	0
Reserves - Capital:	\$0	\$322,965	\$322,965	\$0	\$322,965	\$0
TOTAL EXPENDITURES:	\$74,247	\$534,345	\$534,345	\$72,804	\$534,345	\$0

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. The originating Ordinance was repealed and replaced with Ordinance #2015-89 to revise and simplify the calculation. Annual appropriation is the Board's decision and is not an automatic source of revenue each year. FY22 appropriations include \$15,211,058 to support Transportation.

REVENUES

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

010-DESIGNATED AD VALOREM TAX

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Transfers In	12,618,266	18,231,447	18,231,447	9,115,724	15,211,058	-3,020,389
Total	<u>12,618,266</u>	<u>18,231,447</u>	<u>18,231,447</u>	<u>9,115,724</u>	<u>15,211,058</u>	<u>-3,020,389</u>
Expenditures						
Transfers Out	12,618,266	18,231,447	18,231,447	9,115,724	15,211,058	-3,020,389
Total	<u>12,618,266</u>	<u>18,231,447</u>	<u>18,231,447</u>	<u>9,115,724</u>	<u>15,211,058</u>	<u>-3,020,389</u>

FUND 010 – DESIGNATED AD VALOREM TAX

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	12,618,266	18,231,447	18,231,447	9,115,724	15,211,058	-3,020,389
Transfers Out:	\$12,618,266	\$18,231,447	\$18,231,447	\$9,115,724	\$15,211,058	-\$3,020,389
TOTAL EXPENDITURES:	\$12,618,266	\$18,231,447	\$18,231,447	\$9,115,724	\$15,211,058	-\$3,020,389

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FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

TRENDS & ISSUES

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

REVENUES

The primary revenue source is Fund Balance.

101-TDT RIDA TAX BOND 2012 PROJECT

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	998	0	0	66	0	0
Fund Balance	0	7,394,403	7,395,056	0	6,346,866	-1,047,537
Total	998	7,394,403	7,395,056	66	6,346,866	-1,047,537
Expenditures						
Operating Expenses	343,049	343,049	343,049	171,525	343,049	0
Reserves - Restricted	0	7,051,354	7,052,007	0	6,003,817	-1,047,537
Total	343,049	7,394,403	7,395,056	171,525	6,346,866	-1,047,537

101 - TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	171,525	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$171,525	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	7,051,354	7,052,007	0	6,003,817	-1,047,537
Reserves - Restricted:	\$0	\$7,051,354	\$7,052,007	\$0	\$6,003,817	-\$1,047,537
TOTAL EXPENDITURES:	\$343,049	\$7,394,403	\$7,395,056	\$171,525	\$6,346,866	-\$1,047,537

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

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

Personal Services support 168.25 FTEs, which is an increase of 4 FTEs due to a request for 1 FTE for a Foreman, 2 FTEs for Traffic Technicians, and 1 FTE added mid-year.

Overall, Personal Services increased \$938,630 primarily due to the above as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$779,567 from the FY21 Adopted Budget, primarily due to an increase in Professional Services for Consultant Services; repairs and maintenance services, road materials, and supplies are based on anticipated needs for FY22.

Capital Outlay is limited and requests include Yard 1 Building Generator and Mowing Deck replacement for Road & Bridge, Bucket Truck for Fleet, and machinery and equipment for Traffic Engineering.

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

Transfers Out increased \$269,071 from the FY21 Adopted Budget primarily due to the cost allocation plan.

Reserves – Assigned increased \$1.5M from the FY21 Adopted Budget due to the unknown costs of a new unfunded mandate (HB53) for a stormwater plan requirement.

Overall, the FY22 Recommended Budget reflects an increase of \$3,411,117 over the FY21 Adopted Budget.

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). Estimates are based on projections at this point in the process. These revenues will be reviewed throughout the budget process and will be updated once the Department of Revenue releases its estimates and additional months of receipts are collected. However, trends from the current year reflect a stabilization from prior years.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) to support operations as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. For FY22, the Transfer In from the General Fund is \$15,211,058 to support FY22 operations which is a decrease from FY21. Other sources of income are Interest, lease proceeds for vehicles, City of Kissimmee payments for signal maintenance, miscellaneous revenues, engineering fees and Fund Balance.

102-TRANSPORTATION TRUST FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Other Taxes	8,097,277	7,984,675	7,984,675	4,948,720	8,422,919	438,244
Permits, Fees & Special Assessments	243,672	242,790	242,790	339,722	336,361	93,571
Intergovernmental Revenue	1,895,618	1,965,415	1,965,415	1,177,068	1,987,076	21,661
Charges For Services	400,997	558,026	558,026	417,525	460,481	-97,545
Miscellaneous Revenues	368,030	83,971	83,971	91,025	48,714	-35,257
Less 5% Statutory Reduction	0	-541,745	-541,745	0	-562,777	-21,032
Transfers In	14,141,436	18,246,589	18,350,928	9,123,295	15,226,148	-3,020,441
Other Sources	158,836	35,000	35,000	0	213,100	178,100
Fund Balance	0	1,169,651	5,607,056	0	7,023,467	5,853,816
Total	25,305,866	29,744,372	34,286,116	16,097,353	33,155,489	3,411,117
Expenditures						
Personal Services	11,179,419	11,949,406	11,949,406	8,364,094	12,888,036	938,630
Operating Expenses	7,173,227	12,450,664	13,650,424	5,867,469	13,230,231	779,567
Capital Outlay	300,714	454,364	550,790	195,994	371,600	-82,764
Debt Service	1,380,673	1,411,033	1,411,033	1,411,030	1,418,146	7,113
Transfers Out	4,960,370	2,087,988	2,087,988	1,043,994	2,357,059	269,071
Reserves - Debt	0	1,390,917	1,390,917	0	1,390,417	-500
Reserves - Assigned	0	0	3,245,558	0	1,500,000	1,500,000
Total	24,994,403	29,744,372	34,286,116	16,882,581	33,155,489	3,411,117

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	6,768,536	7,908,082	7,908,082	4,917,306	8,488,272	580,190
5120002 - Disaster Relief	34,121	0	0	36,451	0	0
5122000 - Car Allowance	3,150	3,150	3,150	2,363	3,150	0
5130001 - Vacancy Factor	0	-139,602	-139,602	0	-146,446	-6,844
5140000 - Overtime	63,545	69,006	69,006	50,578	80,006	11,000
5140003 - Overtime- Disaster Relief	2,839	0	0	0	0	0
5160000 - Compensated Annual Leave	335,921	0	0	282,739	0	0
5160010 - Compensated Ann Leave Payoff	32,530	0	0	32,108	0	0
5160020 - Compensated Admin Leave	50,656	0	0	46,615	0	0
5170000 - Compensated Sick Leave	235,979	0	0	183,235	0	0
5170010 - Compensated Sick Leave Payoff	22,725	0	0	19,448	0	0
5210000 - Fica Taxes	553,418	610,247	610,247	406,388	640,174	29,927
5220000 - Retirement Contributions	733,166	873,279	873,279	613,424	974,366	101,087
5230000 - Health Insurance	1,771,766	2,011,379	2,011,379	1,344,079	2,239,539	228,160
5231000 - Life Insurance	7,431	8,096	8,096	5,346	8,497	401
5232000 - Dental Insurance	44,419	51,053	51,053	34,201	51,549	496
5233000 - Lt Disability Insurance	11,668	12,772	12,772	8,638	13,390	618
5233100 - St Disability Insurance	20,908	22,850	22,850	15,459	23,921	1,071
5240000 - Workers' Compensation	485,353	519,094	519,094	363,505	511,618	-7,476
5250000 - Unemployment Compensation	1,290	0	0	2,212	0	0
Personal Services:	\$11,179,419	\$11,949,406	\$11,949,406	\$8,364,094	\$12,888,036	\$938,630
Operating Expenses:						
5310000 - Professional Services	2,376,096	5,106,537	6,210,234	1,314,561	5,515,561	409,024
5310006 - Legal Fees	27,795	0	0	46,234	0	0
5340000 - Other Contractual Services	683,276	1,147,346	1,147,346	290,271	801,601	-345,745
5400000 - Travel And Per Diem	6,592	9,310	9,310	3,529	10,433	1,123
5410000 - Communications	17,640	20,201	20,201	13,399	24,621	4,420
5420000 - Freight & Postage Services	1,858	4,100	4,100	2,894	3,400	-700
5430000 - Utility Services	472,143	635,867	635,867	387,542	668,726	32,859
5440000 - Rentals And Leases	23,599	32,221	32,221	4,932	33,491	1,270
5450000 - Insurance	400,159	617,552	617,552	617,552	617,552	0
5460000 - Repair & Maintenance Svcs	873,197	1,264,550	1,256,274	1,086,896	1,644,080	379,530
5460010 - Repairs & Maint Software	0	0	0	16,448	0	0
5462000 - Rep & Maint-automotive	759,555	815,200	815,200	466,303	841,684	26,484
5470000 - Printing And Binding	491	1,050	1,050	82	1,050	0
5490000 - Oth Current Chgs & Obligations	2,525	2,500	106,839	1,960	8,390	5,890
5490090 - Property Taxes	153	0	0	162	200	200
5490501 - OH-Workers' Compensation	41,915	39,420	39,420	39,420	40,380	960
5490502 - OH-Property & Liability Insuranc	71,429	97,060	97,060	97,060	97,060	0
5490503 - OH-Dental Insurance	10,929	13,472	13,472	13,472	13,800	328
5490504 - OH-Health Insurance	40,613	40,899	40,899	40,899	41,895	996
5490505 - OH-Life/AD&D, STD, LTD	8,741	8,124	8,124	8,124	8,076	-48
5490509 - OH-Fleet Oversight	19,040	27,930	27,930	27,930	27,930	0
5490511 - OH-Fleet Fuel	107,100	40,432	40,432	40,432	40,432	0
5511000 - Office Supplies	15,266	15,615	15,615	10,424	18,445	2,830
5512000 - Office Equipment	23,416	1,600	1,600	8,486	1,500	-100
5520000 - Operating Supplies	34,472	52,045	52,045	20,324	47,975	-4,070
5520010 - Computer Software	6,323	8,830	8,830	540	9,025	195

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capit	3,134	11,000	11,000	8,034	6,095	-4,905
5521000 - Gas & Oil	417,031	533,361	533,361	213,179	604,882	71,521
5522000 - Chemicals	39,812	40,000	40,000	15,611	40,000	0
5523000 - Protective Clothing	0	0	0	0	800	800
5524000 - Oper Supp-miscellaneous	18,892	23,000	23,000	10,383	23,000	0
5525000 - Tools	30,562	35,185	35,185	25,805	45,675	10,490
5530000 - Road Materials & Supplies	445,470	1,590,166	1,590,166	835,416	1,738,172	148,006
5540000 - Books,pubs,subs & Membership	167,120	173,799	173,799	191,031	204,666	30,867
5541000 - Registration Fees	8,548	19,251	19,251	4,060	5,045	-14,206
5550000 - Training	18,334	23,041	23,041	4,074	44,589	21,548
Operating Expenses:	\$7,173,227	\$12,450,664	\$13,650,424	\$5,867,469	\$13,230,231	\$779,567
Capital Outlay:						
5640000 - Machinery & Equipment	89,105	129,500	194,063	89,416	83,500	-46,000
5640020 - Computer Hardware, Capital	21,663	0	0	0	0	0
5640100 - Vehicles	72,165	0	0	0	0	0
5650000 - Construction In Progress	117,781	324,864	356,727	106,578	288,100	-36,764
Capital Outlay:	\$300,714	\$454,364	\$550,790	\$195,994	\$371,600	-\$82,764
Debt Service:						
5710000 - Principal	865,359	915,013	915,013	915,012	944,093	29,080
5720000 - Interest	515,314	496,020	496,020	496,018	474,053	-21,967
Debt Service:	\$1,380,673	\$1,411,033	\$1,411,033	\$1,411,030	\$1,418,146	\$7,113
Transfers Out:						
5910001 - Tran Out-general Fund	2,496,328	2,026,382	2,026,382	1,013,191	2,271,740	245,358
5910158 - Tran Out-intergov Radio Commu	23,235	22,916	22,916	11,458	24,479	1,563
5910502 - Tran Out - Prop & Casualty	2,389,927	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	50,880	38,690	38,690	19,345	60,840	22,150
Transfers Out:	\$4,960,370	\$2,087,988	\$2,087,988	\$1,043,994	\$2,357,059	\$269,071
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,390,917	1,390,917	0	1,390,417	-500
Reserves - Debt:	\$0	\$1,390,917	\$1,390,917	\$0	\$1,390,417	-\$500
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	3,245,558	0	1,500,000	1,500,000
Reserves - Assigned:	\$0	\$0	\$3,245,558	\$0	\$1,500,000	\$1,500,000
TOTAL EXPENDITURES:	\$24,994,403	\$29,744,372	\$34,286,116	\$16,882,581	\$33,155,489	\$3,411,117

FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration. For FY22, projected revenues will support \$73,089 of the required funding for the Drug Court program.
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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. FY22 total revenues are projected to decrease \$4,851 from the FY21 Adopted Budget due to estimated Fund Balance.

103-DRUG ABUSE TREATMENT FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Judgment, Fines & Forfeits	67,072	74,526	74,526	49,150	70,879	-3,647
Miscellaneous Revenues	158	0	0	-3	0	0
Less 5% Statutory Reduction	0	-3,726	-3,726	0	-3,544	182
Fund Balance	0	7,140	4,379	0	5,754	-1,386
Total	67,230	77,940	75,179	49,147	73,089	-4,851
Expenditures						
Transfers Out	67,800	77,940	75,179	15,987	73,089	-4,851
Total	67,800	77,940	75,179	15,987	73,089	-4,851

FUND 103 – DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	67,800	77,940	75,179	15,987	73,089	-4,851
Transfers Out:	\$67,800	\$77,940	\$75,179	\$15,987	\$73,089	-\$4,851
TOTAL EXPENDITURES:	\$67,800	\$77,940	\$75,179	\$15,987	\$73,089	-\$4,851

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

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

Personal Services supports 29.72 FTEs, which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$33,742 from the FY21 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased by \$2,447,517 primarily due to decrease in OHP's Other Contractual Services and decreases in Repair & Maintenance for Traffic Lights, Lakes Management and Building Maintenance OHP. This Fund will allocate \$8,646,677 of the total (\$13,720,015) to be transferred to Osceola CVB in accordance with the Tourism Promotion Agreement.

Capital Outlay includes a limited number of Machinery & Equipment, Computer Hardware and CIP for FY22. In addition, many projects funded in FY21 were also put on hold. As a result there is a large decrease in Capital. However, the few projects that continued will be adjusted for the Final Recommended to ensure project estimates are as accurate as possible.

Transfers Out decreased \$674,941 from the FY21 Adopted Budget primarily due to the cost allocation plan and transfer to Commission Auditor now allocated to operating expenses for Tax Collector Fees.

Reserves reflect an increase of \$9,972,678 from FY21's Adopted Budget but are in line with the Revised Budget. Reserves are established in accordance with the budget policy, but will continue to be reviewed along with Revenues.

Overall, the Recommended Budget reflects an increase of \$572,323 from FY21. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. For FY22, it is estimated that TDT taxes will increase slightly (\$621,232) from the FY21 Adopted Budget based on current year's trend of collections. Both FY21's and FY22's projected revenue collections are starting to improve from being negatively impacted due to COVID-19's effect on tourism/travel. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also generates interest on the Fund Balance.

104-TOURIST DEVELOPMENT TAX FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Other Taxes	24,903,534	23,887,649	23,887,649	13,247,859	24,508,881	621,232
Charges For Services	2,184,304	1,888,115	1,888,115	1,668,531	2,399,713	511,598
Miscellaneous Revenues	999,381	296,980	296,980	487,338	573,980	277,000
Less 5% Statutory Reduction	0	-1,303,637	-1,303,637	0	-1,374,129	-70,492
Other Sources	132,192	200,273	200,273	0	203,273	3,000
Fund Balance	0	25,882,797	38,092,115	0	25,112,782	-770,015
Total	<u>28,219,412</u>	<u>50,852,177</u>	<u>63,061,495</u>	<u>15,403,729</u>	<u>51,424,500</u>	<u>572,323</u>
Expenditures						
Personal Services	1,848,244	1,888,590	1,888,590	1,213,064	1,922,332	33,742
Operating Expenses	18,837,013	23,592,836	20,947,424	12,135,854	21,145,319	-2,447,517
Capital Outlay	4,206,903	6,641,473	6,813,838	130,593	329,834	-6,311,639
Grants and Aids	166,667	166,667	166,667	166,667	166,667	0
Transfers Out	7,714,586	5,454,872	10,168,852	949,763	4,779,931	-674,941
Reserves - Operating	0	11,840,633	11,840,633	0	15,427,350	3,586,717
Reserves - Assigned	0	0	9,968,385	0	0	0
Reserves - Stability	0	1,267,106	1,267,106	0	7,653,067	6,385,961
Total	<u>32,773,413</u>	<u>50,852,177</u>	<u>63,061,495</u>	<u>14,595,941</u>	<u>51,424,500</u>	<u>572,323</u>

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,098,087	1,318,226	1,318,226	702,271	1,331,213	12,987
5120002 - Disaster Relief	2,768	0	0	3,367	0	0
5130000 - Other Salaries & Wages	48,601	0	0	52,793	0	0
5130001 - Vacancy Factor	0	-23,723	-23,723	0	-23,940	-217
5140000 - Overtime	33,337	36,850	36,850	47,510	36,850	0
5160000 - Compensated Annual Leave	71,042	0	0	44,605	0	0
5160010 - Compensated Ann Leave Payoff	11,993	0	0	1,611	0	0
5160020 - Compensated Admin Leave	11,843	0	0	7,295	0	0
5170000 - Compensated Sick Leave	35,142	0	0	17,998	0	0
5170010 - Compensated Sick Leave Payoff	17,893	0	0	0	0	0
5210000 - Fica Taxes	98,995	103,668	103,668	65,466	104,677	1,009
5220000 - Retirement Contributions	119,572	140,494	140,494	85,005	148,435	7,941
5230000 - Health Insurance	239,563	254,758	254,758	148,175	269,713	14,955
5231000 - Life Insurance	1,167	1,384	1,384	715	1,402	18
5232000 - Dental Insurance	6,976	7,356	7,356	4,591	7,301	-55
5233000 - Lt Disability Insurance	1,836	2,171	2,171	1,167	2,184	13
5233100 - St Disability Insurance	3,285	3,885	3,885	2,086	3,909	24
5240000 - Workers' Compensation	43,578	43,521	43,521	27,153	40,588	-2,933
5250000 - Unemployment Compensation	2,567	0	0	1,255	0	0
Personal Services:	\$1,848,244	\$1,888,590	\$1,888,590	\$1,213,064	\$1,922,332	\$33,742
Operating Expenses:						
5310000 - Professional Services	694,477	1,000,738	1,177,194	232,412	598,157	-402,581
5312000 - Tax Collector Fees	373,553	358,315	358,315	61,167	735,266	376,951
5314000 - Medical Svcs	0	200	200	0	200	0
5340000 - Other Contractual Services	15,747,024	17,236,867	13,469,872	10,512,365	15,878,584	-1,358,283
5400000 - Travel And Per Diem	273	4,400	4,400	55	400	-4,000
5410000 - Communications	37,942	40,080	40,080	23,601	40,780	700
5420000 - Freight & Postage Services	1,197	800	800	233	700	-100
5430000 - Utility Services	73,465	98,220	98,220	62,511	98,220	0
5440000 - Rentals And Leases	8,532	9,302	9,302	6,116	8,302	-1,000
5450000 - Insurance	194,855	112,932	112,932	112,932	112,932	0
5460000 - Repair & Maintenance Svcs	1,258,349	4,162,248	4,103,282	762,462	3,267,756	-894,492
5460008 - R&M Parking re-paving	14,459	0	0	0	0	0
5462000 - Rep & Maint-automotive	4,530	3,700	3,700	2,828	3,700	0
5470000 - Printing And Binding	3,960	2,500	2,500	2,000	2,500	0
5480000 - Promotional Activities	20,385	40,380	40,380	11,056	3,500	-36,880
5480004 - Marketing & Event Mgmt	84,282	0	0	0	0	0
5480005 - Other Contractual Obligations	1,825	0	0	0	0	0
5480007 - Production	43,750	75,000	75,000	75,000	0	-75,000
5490000 - Oth Current Chgs & Obligations	4,675	0	0	0	0	0
5490011 - Cash over/shorts	5	0	0	-60	0	0
5490018 - Other Current Chgs & Obligatior	81,599	100,000	1,100,000	104,505	100,000	0
5490500 - Reimbursement Of Py Revenue	1,417	0	0	0	0	0
5490501 - OH-Workers' Compensation	7,902	7,116	7,116	7,116	7,132	16
5490502 - OH-Property & Liability Insuranc	34,783	17,750	17,750	17,750	17,750	0
5490503 - OH-Dental Insurance	2,064	2,451	2,451	2,451	2,445	-6
5490504 - OH-Health Insurance	7,643	7,410	7,410	7,410	7,394	-16
5490505 - OH-Life/AD&D, STD, LTD	2,061	3,339	3,339	3,339	3,147	-192

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490509 - OH-Fleet Oversight	1,040	8,820	8,820	8,820	8,820	0
5490511 - OH-Fleet Fuel	5,850	12,768	12,768	12,768	12,768	0
5511000 - Office Supplies	4,156	4,850	4,850	4,773	12,008	7,158
5512000 - Office Equipment	0	4,500	4,500	0	1,500	-3,000
5520000 - Operating Supplies	31,069	119,078	123,171	46,823	80,760	-38,318
5520010 - Computer Software	825	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit.	0	35,234	35,234	0	30,300	-4,934
5521000 - Gas & Oil	14,177	17,599	17,599	7,170	18,528	929
5522000 - Chemicals	68,336	94,200	94,200	41,821	79,200	-15,000
5524500 - Cleaning Supplies	1,188	1,800	1,800	1,494	1,500	-300
5525000 - Tools	3,812	7,150	7,150	3,826	3,850	-3,300
5540000 - Books,pubs,subs & Membership	1,056	2,189	2,189	1,111	1,200	-989
5550000 - Training	498	900	900	0	6,020	5,120
Operating Expenses:	\$18,837,013	\$23,592,836	\$20,947,424	\$12,135,854	\$21,145,319	-\$2,447,517
Capital Outlay:						
5640000 - Machinery & Equipment	205,739	272,680	272,680	0	229,680	-43,000
5650000 - Construction In Progress	4,001,164	6,368,793	6,541,158	130,593	100,154	-6,268,639
Capital Outlay:	\$4,206,903	\$6,641,473	\$6,813,838	\$130,593	\$329,834	-\$6,311,639
Grants and Aids:						
5820000 - Aids To Private Organization	166,667	166,667	166,667	166,667	166,667	0
Grants and Aids:	\$166,667	\$166,667	\$166,667	\$166,667	\$166,667	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	4,381,820	1,898,795	1,898,795	949,398	1,149,982	-748,813
5910105 - Tran Out-5th Cent Resort Tax	0	0	4,713,980	0	0	0
5910240 - Tran Out-TDT Revenue Refundir	3,224,643	3,555,347	3,555,347	0	3,566,569	11,222
5910502 - Tran Out - Prop & Casualty	107,001	0	0	0	0	0
5910510 - Tran Out Fleet	162	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	960	730	730	365	63,380	62,650
Transfers Out:	\$7,714,586	\$5,454,872	\$10,168,852	\$949,763	\$4,779,931	-\$674,941
Reserves - Operating:						
5990010 - Reserve For Cash	0	6,904,964	6,904,964	0	10,284,900	3,379,936
5990020 - Reserve For Contingency	0	4,935,669	4,935,669	0	5,142,450	206,781
Reserves - Operating:	\$0	\$11,840,633	\$11,840,633	\$0	\$15,427,350	\$3,586,717
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	9,968,385	0	0	0
Reserves - Assigned:	\$0	\$0	\$9,968,385	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,267,106	1,267,106	0	7,653,067	6,385,961
Reserves - Stability:	\$0	\$1,267,106	\$1,267,106	\$0	\$7,653,067	\$6,385,961
TOTAL EXPENDITURES:	\$32,773,413	\$50,852,177	\$63,061,495	\$14,595,941	\$51,424,500	\$572,323

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida; to pay the debt service on bonds issued for a convention center; and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

This Fund does not support Personal Services.

The Operating budget has an increase of \$158,534 primarily due to a slight increase in projected Tourist Development Tax collection which increases Osceola CVB's allocation (45% of net TDT revenues). This Fund will allocate \$2,536,669 of the total (\$13,720,015) to be transferred to Osceola CVB in accordance with the Tourism Promotion Agreement.

Transfers Out increased \$618,368 from the FY21 Adopted Budget primarily due to debt payment to Fund 247.

Reserves reflect a decrease of \$922,843 from FY21. Reserves are established in accordance with the budget policy.

Overall, the FY22 budget decreased \$145,941 from the FY21 Adopted Budget as the recovery begins from the negative impact on tourism and travel by the Coronavirus pandemic. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY22, it is estimated that TDT taxes will increase slightly (\$155,308) from the FY21 Adopted Budget based on current year's trend of collections. Both FY21's and FY22's projected revenue collections are starting to improve from being negatively impacted due to COVID-19's effect on tourism/travel. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund includes Other Sources and interest generated on the Fund Balance.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Other Taxes	6,225,883	5,971,912	5,971,912	3,311,965	6,127,220	155,308
Miscellaneous Revenues	180,465	119,873	119,873	10,337	119,873	0
Less 5% Statutory Reduction	0	-304,589	-304,589	0	-312,355	-7,766
Transfers In	0	0	4,713,980	0	0	0
Other Sources	33,048	47,149	47,149	0	47,149	0
Fund Balance	0	9,573,460	12,407,171	0	9,279,977	-293,483
Total	<u>6,439,397</u>	<u>15,407,805</u>	<u>22,955,496</u>	<u>3,322,302</u>	<u>15,261,864</u>	<u>-145,941</u>
Expenditures						
Operating Expenses	2,736,129	2,561,951	7,512,677	3,406,722	2,720,485	158,534
Transfers Out	3,721,497	3,696,626	3,775,988	133,701	4,314,994	618,368
Reserves - Operating	0	4,444,809	4,444,809	0	4,578,559	133,750
Reserves - Assigned	0	0	2,517,603	0	0	0
Reserves - Stability	0	4,704,419	4,704,419	0	3,647,826	-1,056,593
Total	<u>6,457,626</u>	<u>15,407,805</u>	<u>22,955,496</u>	<u>3,540,423</u>	<u>15,261,864</u>	<u>-145,941</u>

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	93,388	89,579	89,579	15,292	183,816	94,237
5340000 - Other Contractual Services	2,642,741	2,472,372	7,423,098	3,391,430	2,536,669	64,297
Operating Expenses:	\$2,736,129	\$2,561,951	\$7,512,677	\$3,406,722	\$2,720,485	\$158,534
Transfers Out:						
5910001 - Tran Out-general Fund	138,996	267,401	267,401	133,701	141,471	-125,930
5910240 - Tran Out-TDT Revenue Refundir	1,967,670	1,978,011	1,978,011	0	1,984,254	6,243
5910243 - Transfer Out - 243	1,381,783	1,384,592	1,384,592	0	1,369,253	-15,339
5910247 - Tran Out - 247	233,048	66,622	145,984	0	820,016	753,394
Transfers Out:	\$3,721,497	\$3,696,626	\$3,775,988	\$133,701	\$4,314,994	\$618,368
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,963,206	2,963,206	0	3,052,373	89,167
5990020 - Reserve For Contingency	0	1,481,603	1,481,603	0	1,526,186	44,583
Reserves - Operating:	\$0	\$4,444,809	\$4,444,809	\$0	\$4,578,559	\$133,750
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	2,517,603	0	0	0
Reserves - Assigned:	\$0	\$0	\$2,517,603	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	4,704,419	4,704,419	0	3,647,826	-1,056,593
Reserves - Stability:	\$0	\$4,704,419	\$4,704,419	\$0	\$3,647,826	-\$1,056,593
TOTAL EXPENDITURES:	\$6,457,626	\$15,407,805	\$22,955,496	\$3,540,423	\$15,261,864	-\$145,941

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund (Fund 106) includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

This Fund does not support Personal Services.

The Operating budget has a decrease of \$616,466 primarily due to decrease in Promotional Activities at OHP. This Fund will allocate \$2,536,669 of the total (\$13,720,015) to be transferred to Osceola CVB in accordance with the Tourism Promotion Agreement.

Transfers Out decreased \$106,658 from the FY21 Adopted Budget primarily due to transfer to Commission Auditor now allocated to operating expenses for Tax Collector Fees and the cost allocation plan.

Reserves reflect a decrease of \$1,156,639 from FY21. Reserves are established in accordance with the budget policy.

Overall, the FY22 budget decreased \$1,879,763 from the FY21 Adopted Budget, primarily due to a reduction of Fund Balance, this is offset by an increase in revenues as the recovery begins from the negative impact on tourism and travel by the Coronavirus pandemic. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY22, it is estimated that TDT taxes will increase slightly (\$155,308) from the FY21 Adopted Budget based on current year's trend of collections. Both FY21's and FY22's projected revenue collections are starting to improve from being negatively impacted due to COVID-19's effect on tourism/travel. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources and interest generated on the Fund Balance.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Other Taxes	6,225,883	5,971,912	5,971,912	3,311,965	6,127,220	155,308
Miscellaneous Revenues	91,316	64,170	64,170	4,731	64,170	0
Less 5% Statutory Reduction	0	-301,804	-301,804	0	-309,570	-7,766
Other Sources	33,048	47,149	47,149	0	47,149	0
Fund Balance	0	5,816,527	5,650,866	0	3,789,222	-2,027,305
Total	<u>6,350,247</u>	<u>11,597,954</u>	<u>11,432,293</u>	<u>3,316,696</u>	<u>9,718,191</u>	<u>-1,879,763</u>
Expenditures						
Operating Expenses	8,776,371	6,605,994	6,842,740	3,012,318	5,989,528	-616,466
Transfers Out	146,914	256,219	256,219	128,110	149,561	-106,658
Reserves - Operating	0	3,479,386	3,076,979	0	2,915,457	-563,929
Reserves - Stability	0	1,256,355	1,256,355	0	663,645	-592,710
Total	<u>8,923,285</u>	<u>11,597,954</u>	<u>11,432,293</u>	<u>3,140,428</u>	<u>9,718,191</u>	<u>-1,879,763</u>

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	93,388	89,579	89,579	15,292	183,816	94,237
5340000 - Other Contractual Services	5,704,304	2,472,372	2,709,118	1,505,224	2,536,669	64,297
5480000 - Promotional Activities	173,911	1,000,000	1,000,000	0	225,000	-775,000
5490000 - Oth Current Chgs & Obligations	2,804,768	3,044,043	3,044,043	1,491,803	3,044,043	0
Operating Expenses:	\$8,776,371	\$6,605,994	\$6,842,740	\$3,012,318	\$5,989,528	-\$616,466
Transfers Out:						
5910001 - Tran Out-general Fund	146,914	256,219	256,219	128,110	149,561	-106,658
Transfers Out:	\$146,914	\$256,219	\$256,219	\$128,110	\$149,561	-\$106,658
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,319,591	2,286,459	0	1,943,638	-375,953
5990020 - Reserve For Contingency	0	1,159,795	790,520	0	971,819	-187,976
Reserves - Operating:	\$0	\$3,479,386	\$3,076,979	\$0	\$2,915,457	-\$563,929
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,256,355	1,256,355	0	663,645	-592,710
Reserves - Stability:	\$0	\$1,256,355	\$1,256,355	\$0	\$663,645	-\$592,710
TOTAL EXPENDITURES:	\$8,923,285	\$11,597,954	\$11,432,293	\$3,140,428	\$9,718,191	-\$1,879,763

FUND 107 – LIBRARY DISTRICT FUND

TRENDS & ISSUES

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

Personal Services supports .50 FTEs, which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$2,259 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenses increased \$88,090 from the FY21 Adopted Budget primarily due to Professional Services resulting from the incremental annual increase to the LS&S Contract; Repair and Maintenance due to additional maintenance projects such as rekeying buildings and installing card readers at employee entrances, as well as new contract rates for window and pressure washing; Computer Software as a result of additional software licenses for management of public-use Chromebooks.

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

Overall, this fund increased \$2,375,109 from the FY21 Adopted Budget.

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY22 Budget reflects an increase in Ad Valorem of \$802,329 which is calculated at the same millage rate (0.3000) as FY21. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, Interest and Fund Balance.

107-LIBRARY DISTRICT FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	8,235,868	9,470,631	9,470,631	8,871,556	10,272,960	802,329
PY Delinquent Ad Valorem Tax	2,272	2,000	2,000	2,699	2,000	0
Intergovernmental Revenue	166,122	124,417	124,417	131,616	124,417	0
Charges For Services	56,551	57,207	57,207	39,181	58,135	928
Judgment, Fines & Forfeits	20,385	35,000	35,000	1,151	20,000	-15,000
Miscellaneous Revenues	182,383	197,407	197,407	52,576	76,970	-120,437
Less 5% Statutory Reduction	0	-487,930	-487,930	0	-521,336	-33,406
Other Sources	78,829	0	0	0	0	0
Fund Balance	0	3,592,829	4,303,060	0	5,333,524	1,740,695
Total	<u>8,742,410</u>	<u>12,991,561</u>	<u>13,701,792</u>	<u>9,098,779</u>	<u>15,366,670</u>	<u>2,375,109</u>
Expenditures						
Personal Services	62,553	61,717	61,717	47,239	63,976	2,259
Operating Expenses	5,894,389	6,539,985	6,649,985	5,212,251	6,628,075	88,090
Capital Outlay	800,571	250,654	250,654	200,000	266,015	15,361
Debt Service	557,791	557,792	557,792	371,861	557,792	0
Transfers Out	986,254	477,354	477,354	275,096	639,346	161,992
Reserves - Operating	0	1,179,843	1,890,074	0	1,955,040	775,197
Reserves - Debt	0	278,896	278,896	0	278,896	0
Reserves - Stability	0	3,645,320	3,535,320	0	4,977,530	1,332,210
Total	<u>8,301,559</u>	<u>12,991,561</u>	<u>13,701,792</u>	<u>6,106,446</u>	<u>15,366,670</u>	<u>2,375,109</u>

107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	44,602	49,119	49,119	31,344	50,593	1,474
5120002 - Disaster Relief	0	0	0	189	0	0
5130001 - Vacancy Factor	0	-859	-859	0	-886	-27
5160000 - Compensated Annual Leave	2,885	0	0	2,310	0	0
5160020 - Compensated Admin Leave	831	0	0	704	0	0
5170000 - Compensated Sick Leave	1,292	0	0	2,557	0	0
5210000 - Fica Taxes	3,727	3,758	3,758	2,795	3,870	112
5220000 - Retirement Contributions	4,415	4,912	4,912	3,726	5,474	562
5230000 - Health Insurance	4,277	4,270	4,270	3,225	4,400	130
5231000 - Life Insurance	51	50	50	37	52	2
5232000 - Dental Insurance	160	164	164	124	164	0
5233000 - Lt Disability Insurance	80	78	78	59	81	3
5233100 - St Disability Insurance	144	142	142	107	147	5
5240000 - Workers' Compensation	89	83	83	62	81	-2
Personal Services:	\$62,553	\$61,717	\$61,717	\$47,239	\$63,976	\$2,259
Operating Expenses:						
5310000 - Professional Services	5,202,112	5,601,875	5,711,875	4,636,704	5,842,025	240,150
5312000 - Tax Collector Fees	165,017	189,413	189,413	177,592	205,460	16,047
5340000 - Other Contractual Services	350,048	373,250	373,250	199,470	373,750	500
5400000 - Travel And Per Diem	0	450	450	0	0	-450
5430000 - Utility Services	182,145	208,500	208,500	113,829	208,500	0
5440000 - Rentals And Leases	0	750	750	0	750	0
5450000 - Insurance	30,424	32,279	32,279	32,279	32,279	0
5460000 - Repair & Maintenance Svcs	130,295	215,150	215,150	80,655	218,100	2,950
5470000 - Printing And Binding	0	0	0	32	0	0
5490000 - Oth Current Chgs & Obligations	175	0	0	175	175	175
5490011 - Cash over/shorts	13	0	0	15	0	0
5490501 - OH-Workers' Compensation	128	120	120	120	120	0
5490502 - OH-Property & Liability Insuranc	5,431	5,073	5,073	5,073	5,073	0
5490503 - OH-Dental Insurance	33	41	41	41	41	0
5490504 - OH-Health Insurance	125	124	124	124	124	0
5490505 - OH-Life/AD&D, STD, LTD	26	24	24	24	24	0
5490509 - OH-Fleet Oversight	240	315	315	315	315	0
5490511 - OH-Fleet Fuel	1,350	456	456	456	456	0
5520000 - Operating Supplies	25,881	30,300	30,300	150	32,000	1,700
5520010 - Computer Software	704	2,500	2,500	582	10,000	7,500
5520020 - Computer Hardware, Non-Capit	72,834	125,865	125,865	96,184	30,865	-95,000
5551001 - Reimbursements LSSI	-272,591	-246,500	-246,500	-131,568	-331,982	-85,482
Operating Expenses:	\$5,894,389	\$6,539,985	\$6,649,985	\$5,212,251	\$6,628,075	\$88,090
Capital Outlay:						
5640000 - Machinery & Equipment	62,477	0	0	0	0	0
5640020 - Computer Hardware, Capital	31,069	46,000	46,000	0	42,000	-4,000
5650000 - Construction In Progress	177,840	0	0	0	0	0
5660000 - Books, Publ & Library Material	529,186	204,654	204,654	200,000	224,015	19,361
Capital Outlay:	\$800,571	\$250,654	\$250,654	\$200,000	\$266,015	\$15,361
Debt Service:						
5710000 - Principal	501,155	512,097	512,097	339,255	523,277	11,180

107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	56,636	45,695	45,695	32,606	34,515	-11,180
Debt Service:	\$557,791	\$557,792	\$557,792	\$371,861	\$557,792	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	827,550	332,349	332,349	166,175	486,801	154,452
5910502 - Tran Out - Prop & Casualty	14,998	0	0	0	0	0
5910704 - Transfers out-Property Appr	143,706	145,005	145,005	108,922	152,545	7,540
Transfers Out:	\$986,254	\$477,354	\$477,354	\$275,096	\$639,346	\$161,992
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,179,843	1,179,843	0	1,221,900	42,057
5990020 - Reserve For Contingency	0	0	710,231	0	733,140	733,140
Reserves - Operating:	\$0	\$1,179,843	\$1,890,074	\$0	\$1,955,040	\$775,197
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$278,896	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	3,645,320	3,535,320	0	4,977,530	1,332,210
Reserves - Stability:	\$0	\$3,645,320	\$3,535,320	\$0	\$4,977,530	\$1,332,210
TOTAL EXPENDITURES:	\$8,301,559	\$12,991,561	\$13,701,792	\$6,106,446	\$15,366,670	\$2,375,109

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.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. The primary revenue source is Fund Balance.
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109-LAW ENFORCEMENT TRUST FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	10,692	8,264	8,264	636	2,500	-5,764
Less 5% Statutory Reduction	0	-413	-413	0	-125	288
Other Sources	64,976	27,667	27,667	0	27,667	0
Fund Balance	0	636,187	818,390	0	636,187	0
Total	75,668	671,705	853,908	636	666,229	-5,476
Expenditures						
Transfers Out	145,250	671,705	853,908	212,974	666,229	-5,476
Total	145,250	671,705	853,908	212,974	666,229	-5,476

FUND 109 – LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	145,250	671,705	853,908	212,974	666,229	-5,476
Transfers Out:	\$145,250	\$671,705	\$853,908	\$212,974	\$666,229	-\$5,476
TOTAL EXPENDITURES:	\$145,250	\$671,705	\$853,908	\$212,974	\$666,229	-\$5,476

FUND 111 – SHIP STATE HOUSING INITIATIVE PROGRAM

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.

The Personal Services Budget supports .82 FTEs, which is a reduction of .78 FTE due to several positions (Human Services Assistant Director, Community Grants Program Specialist, and Community Grants Program Specialist II) being split with the Emergency Rental Assistance (ERA) account. Personal Services decreased \$48,050 due to the reallocation of FTEs mentioned above and associated benefits which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY22; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures reflect funding that will be received during FY22 and utilized to support the activities allowed by this grant source.

Overall, the FY22 Recommended Budget reflects an increase of \$238,204 over the FY21 Adopted Budget.

REVENUES

The SHIP program is funded by State Grants and Fund Balance.

111-SHIP STATE HOUSING INITIATIVE PROGRAM

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	3,413,738	1,194,921	5,525,623	3,447,272	1,728,744	533,823
Charges For Services	37,817	6,000	6,000	137,124	0	-6,000
Miscellaneous Revenues	13,678	0	0	3,759	0	0
Less 5% Statutory Reduction	0	-300	-300	0	0	300
Fund Balance	0	945,781	932,465	0	655,862	-289,919
Total	<u>3,465,232</u>	<u>2,146,402</u>	<u>6,463,788</u>	<u>3,588,155</u>	<u>2,384,606</u>	<u>238,204</u>
Expenditures						
Personal Services	226,530	103,159	235,295	106,720	55,109	-48,050
Operating Expenses	3,495,775	2,039,243	6,224,493	3,501,231	2,329,497	290,254
Capital Outlay	0	4,000	4,000	0	0	-4,000
Transfers Out	78	0	0	0	0	0
Total	<u>3,722,383</u>	<u>2,146,402</u>	<u>6,463,788</u>	<u>3,607,951</u>	<u>2,384,606</u>	<u>238,204</u>

111 - SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	155,779	68,981	145,821	68,926	40,278	-28,703
5130001 - Vacancy Factor	0	-1,207	-1,207	0	-705	502
5140000 - Overtime	5,926	0	3,793	7,589	0	0
5150300 - Class C Meals	3	0	0	0	0	0
5160000 - Compensated Annual Leave	614	0	0	915	0	0
5160020 - Compensated Admin Leave	203	0	0	30	0	0
5170000 - Compensated Sick Leave	888	0	0	241	0	0
5210000 - Fica Taxes	12,356	5,277	14,929	5,923	3,080	-2,197
5220000 - Retirement Contributions	14,795	6,898	18,292	7,896	4,358	-2,540
5230000 - Health Insurance	33,769	22,242	50,940	14,237	7,543	-14,699
5231000 - Life Insurance	161	71	214	64	41	-30
5232000 - Dental Insurance	1,022	470	1,270	452	269	-201
5233000 - Lt Disability Insurance	256	110	317	113	64	-46
5233100 - St Disability Insurance	463	200	575	204	117	-83
5240000 - Workers' Compensation	295	117	351	130	64	-53
Personal Services:	\$226,530	\$103,159	\$235,295	\$106,720	\$55,109	-\$48,050
Operating Expenses:						
5310000 - Professional Services	1,903	0	0	0	500	500
5400000 - Travel And Per Diem	360	0	0	0	2,500	2,500
5420000 - Freight & Postage Services	174	0	0	26	1,000	1,000
5440000 - Rentals And Leases	520	1,000	1,000	11	1,000	0
5462000 - Rep & Maint-automotive	0	0	0	66	0	0
5470000 - Printing And Binding	0	1,000	1,000	0	1,000	0
5480000 - Promotional Activities	0	0	0	0	1,000	1,000
5488000 - Promotional-ads/media Buys	0	1,000	1,000	0	1,000	0
5490000 - Oth Current Chgs & Obligations	3,492,165	2,034,243	6,219,493	3,500,978	2,310,497	276,254
5511000 - Office Supplies	325	500	500	15	1,500	1,000
5520000 - Operating Supplies	37	500	500	112	1,500	1,000
5521000 - Gas & Oil	291	0	0	23	0	0
5540000 - Books,pubs,subs & Membership	0	1,000	1,000	0	3,000	2,000
5541000 - Registration Fees	0	0	0	0	3,000	3,000
5550000 - Training	0	0	0	0	2,000	2,000
Operating Expenses:	\$3,495,775	\$2,039,243	\$6,224,493	\$3,501,231	\$2,329,497	\$290,254
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	4,000	4,000	0	0	-4,000
Capital Outlay:	\$0	\$4,000	\$4,000	\$0	\$0	-\$4,000
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	78	0	0	0	0	0
Transfers Out:	\$78	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,722,383	\$2,146,402	\$6,463,788	\$3,607,951	\$2,384,606	\$238,204

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency (911) Communications (commonly referred to as Dispatch) program which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue and Animal Services). This Fund supports the Law Enforcement Dispatch services; the Countywide Fire Fund pays for its services; and the General Fund supports Animal Services. Remaining funds are reserved for future needed improvements to the equipment and technology utilized.

Overall, the FY22 budget is projected to decrease \$18,810 from the FY21 Adopted Budget.

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. Additional revenues include Interest and Balance Forward.

112-EMERGENCY(911)COMMUNICATIONS

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	1,756,577	1,494,073	1,494,073	1,069,088	1,616,884	122,811
Charges For Services	98,694	83,809	83,809	126,218	111,835	28,026
Miscellaneous Revenues	25,881	19,109	19,109	2,005	8,018	-11,091
Less 5% Statutory Reduction	0	-79,850	-79,850	0	-86,837	-6,987
Other Sources	181,150	0	0	0	0	0
Fund Balance	0	2,600,311	2,921,441	0	2,448,742	-151,569
Total	2,062,303	4,117,452	4,438,582	1,197,310	4,098,642	-18,810
Expenditures						
Transfers Out	1,574,066	2,159,327	2,159,327	1,772,454	2,068,678	-90,649
Reserves - Operating	0	275,520	275,520	0	275,520	0
Reserves - Capital	0	1,682,605	2,003,735	0	1,754,444	71,839
Total	1,574,066	4,117,452	4,438,582	1,772,454	4,098,642	-18,810

FUND 112 – EMERGENCY (911) COMMUNICATIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	13,666	520,420	520,420	260,210	272,146	-248,274
5910705 - Transfers out-Sheriff	1,560,400	1,638,907	1,638,907	1,512,244	1,796,532	157,625
Transfers Out:	\$1,574,066	\$2,159,327	\$2,159,327	\$1,772,454	\$2,068,678	-\$90,649
Reserves - Operating:						
5990020 - Reserve For Contingency	0	275,520	275,520	0	275,520	0
Reserves - Operating:	\$0	\$275,520	\$275,520	\$0	\$275,520	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,682,605	2,003,735	0	1,754,444	71,839
Reserves - Capital:	\$0	\$1,682,605	\$2,003,735	\$0	\$1,754,444	\$71,839
TOTAL EXPENDITURES:	\$1,574,066	\$4,117,452	\$4,438,582	\$1,772,454	\$4,098,642	-\$18,810

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 right of way landscaping was absorbed by the Mowing Unit, and the management and maintenance of the community center was moved to the Parks Department both within the General Fund. This Fund is anticipated to close at the end of FY21.

REVENUES

The Fund has no revenue.

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

113-BUENAVENTURA LAKES MSBU

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	544	0	0	36	0	0
Fund Balance	0	32,970	41,973	0	0	-32,970
Total	544	32,970	41,973	36	0	-32,970
Expenditures						
Capital Outlay	0	32,970	0	0	0	-32,970
Transfers Out	0	0	41,973	0	0	0
Total	0	32,970	41,973	0	0	-32,970

113-BUENAVENTURA LAKES MSBU

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	32,970	0	0	0	-32,970
Capital Outlay:	\$0	\$32,970	\$0	\$0	\$0	-\$32,970
Transfers Out:						
5910128 - Tran Out-Subdivision Pond MSB	0	0	24,283	0	0	0
5910129 - Tran Out-Streetlights MSBU	0	0	17,690	0	0	0
Transfers Out:	\$0	\$0	\$41,973	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$32,970	\$41,973	\$0	\$0	-\$32,970

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

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

Operating Expenditures decreased \$64,000 from the FY21 Adopted Budget primarily due to maintenance projects that were completed in FY21. This decrease was partially offset by funding for a maintenance project to replace the carpet in the Clerk of Courts' area at the Courthouse.

Capital Outlay includes funding for the continuation of the Clerk of Circuit Courts Office Reconfiguration Project and the Third Floor Administration Building Reconfiguration Project.

Transfers Out includes a transfer to the General Fund for the cost allocation plan and to Fund 249 for debt service obligation. Reserves are established in accordance with policy.

Overall, the Recommended Budget increased by \$372,839 from the FY21 Adopted Budget.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to increase by \$409,053 in FY22. Other sources of revenue include Fund Balance and Interest.

115-COURT FACILITIES FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	1,245,360	917,200	917,200	768,594	1,326,253	409,053
Miscellaneous Revenues	170,682	85,527	85,527	11,367	85,527	0
Less 5% Statutory Reduction	0	-50,136	-50,136	0	-70,589	-20,453
Fund Balance	0	11,504,851	13,085,315	0	11,489,090	-15,761
Total	1,416,043	12,457,442	14,037,906	779,961	12,830,281	372,839
Expenditures						
Operating Expenses	177,825	378,700	378,700	5,596	314,700	-64,000
Capital Outlay	341,677	723,530	669,115	306,252	1,110,000	386,470
Transfers Out	557,330	606,605	606,605	8,273	628,603	21,998
Reserves - Operating	0	18,120	18,120	0	205,000	186,880
Reserves - Capital	0	10,730,487	12,365,366	0	10,571,978	-158,509
Total	1,076,832	12,457,442	14,037,906	320,120	12,830,281	372,839

115-COURT FACILITIES FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	20,000	20,000	0	35,000	15,000
5460000 - Repair & Maintenance Svcs	117,101	330,000	330,000	0	260,000	-70,000
5520000 - Operating Supplies	59,628	14,000	14,000	5,596	5,000	-9,000
5520010 - Computer Software	1,097	1,200	1,200	0	1,200	0
5520020 - Computer Hardware, Non-Capit	0	13,500	13,500	0	13,500	0
Operating Expenses:	\$177,825	\$378,700	\$378,700	\$5,596	\$314,700	-\$64,000
Capital Outlay:						
5628000 - Buildings Improvements	0	50,000	50,000	0	0	-50,000
5640020 - Computer Hardware, Capital	12,630	0	0	0	0	0
5650000 - Construction In Progress	329,046	673,530	619,115	306,252	1,110,000	436,470
Capital Outlay:	\$341,677	\$723,530	\$669,115	\$306,252	\$1,110,000	\$386,470
Transfers Out:						
5910001 - Tran Out-general Fund	14,134	16,545	16,545	8,273	38,558	22,013
5910249 - Tran Out-Fund 249	543,196	590,060	590,060	0	590,045	-15
Transfers Out:	\$557,330	\$606,605	\$606,605	\$8,273	\$628,603	\$21,998
Reserves - Operating:						
5990020 - Reserve For Contingency	0	18,120	18,120	0	205,000	186,880
Reserves - Operating:	\$0	\$18,120	\$18,120	\$0	\$205,000	\$186,880
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,730,487	12,365,366	0	10,571,978	-158,509
Reserves - Capital:	\$0	\$10,730,487	\$12,365,366	\$0	\$10,571,978	-\$158,509
TOTAL EXPENDITURES:	\$1,076,832	\$12,457,442	\$14,037,906	\$320,120	\$12,830,281	\$372,839

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 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and the Shelter Plus Care 2 Grant as well as for the Emergency Solutions Grant. There are no Personal Services associated with these Grants.

The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

Overall, this Fund increased \$34,691 from the FY21 Adopted Budget. The budget reflects the balance of the two Shelter Plus Care Grants in addition to the new funding for the Emergency Solutions Grant.

REVENUES

This Fund is supported by Fund Balance and the US Department Housing and Urban Development for the Shelter Plus Care Grant, and the Shelter Plus Care 2 Grant as well as funding for the Emergency Solutions Grant.

118-HOMELESS PREVENTION & RAPID REHOUSING

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	210,090	324,471	324,471	148,563	344,513	20,042
Miscellaneous Revenues	524	0	0	41	0	0
Fund Balance	0	33,226	55,952	0	47,875	14,649
Total	210,614	357,697	380,423	148,604	392,388	34,691
Expenditures						
Operating Expenses	191,578	357,697	380,423	149,248	392,388	34,691
Total	191,578	357,697	380,423	149,248	392,388	34,691

118 - HOMELESS PREVENTION & RAPID REHOUSING

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5488000 - Promotional-ads/media Buys	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	189,328	350,963	373,689	149,248	385,654	34,691
5511000 - Office Supplies	0	500	500	0	500	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	0	484	484	0	484	0
5540000 - Books,pubs,subs & Membership	2,250	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
Operating Expenses:	\$191,578	\$357,697	\$380,423	\$149,248	\$392,388	\$34,691
TOTAL EXPENDITURES:	\$191,578	\$357,697	\$380,423	\$149,248	\$392,388	\$34,691

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 in the process of being closed out.

REVENUES

This Fund has no revenue.

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

122-NEIGHBORHOOD STABIL PROGRAM 3

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
<u>Revenues</u>						
Intergovernmental Revenue	149,737	0	0	33,986	0	0
Miscellaneous Revenues	0	0	0	14	0	0
Fund Balance	0	0	17,941	0	0	0
Total	149,737	0	17,941	34,001	0	0
<u>Expenditures</u>						
Operating Expenses	313,105	0	17,941	9,450	0	0
Transfers Out	56	0	0	0	0	0
Total	313,161	0	17,941	9,450	0	0

122 - NEIGHBORHOOD STABIL PROGRAM 3

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	2,280	0	0	0	0	0
5340000 - Other Contractual Services	35,799	0	11,858	9,450	0	0
5450000 - Insurance	135	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	274,891	0	6,083	0	0	0
Operating Expenses:	\$313,105	\$0	\$17,941	\$9,450	\$0	\$0
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	56	0	0	0	0	0
Transfers Out:	\$56	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$313,161	\$0	\$17,941	\$9,450	\$0	\$0

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Parks and Public Lands Office of Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Personal Services supports 4.60 FTEs, which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$5,625 from the FY21 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$27,124 from the FY21 Adopted Budget primarily due to increases related to Repair & Maintenance Services at Cherokee Point and Twin Oaks.

Capital Outlay includes no new requests. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

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

Transfers Out includes a transfer to the General Fund for the cost allocation plan and to the Property Appraiser for associated fees.

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

Overall, this Fund increased \$1,077,005 from the FY21 Adopted Budget.

REVENUES

Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding for preservation and protection of environmentally significant lands. On July 11, 2016, Ordinance No. 2016-23 was adopted and amended the program deeming the acquisition complete. As a result, the remaining activities are the payment of debt service and maintenance.

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. Other sources of revenue include Fund Balance and miscellaneous revenue.

125-ENVIRONMENTAL LAND MAINTENANCE

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	1,856,566	2,059,630	2,059,630	1,971,222	2,232,657	173,027
PY Delinquent Ad Valorem Tax	500	0	0	290	0	0
Miscellaneous Revenues	119,143	155,618	155,618	55,450	132,431	-23,187
Less 5% Statutory Reduction	0	-110,762	-110,762	0	-118,254	-7,492
Other Sources	72,371	0	0	0	0	0
Fund Balance	0	3,344,354	4,063,795	0	4,279,011	934,657
Total	<u>2,048,579</u>	<u>5,448,840</u>	<u>6,168,281</u>	<u>2,026,963</u>	<u>6,525,845</u>	<u>1,077,005</u>
Expenditures						
Personal Services	333,582	342,100	342,100	249,160	347,725	5,625
Operating Expenses	383,617	713,416	713,416	167,827	740,540	27,124
Capital Outlay	152,303	340,814	345,806	4,992	0	-340,814
Debt Service	0	3,888	3,888	3,887	3,888	0
Transfers Out	396,992	165,681	165,681	105,396	167,974	2,293
Reserves - Operating	0	455,302	455,302	0	455,302	0
Reserves - Debt	0	1,944	1,944	0	1,944	0
Reserves - Restricted	0	3,425,695	4,140,144	0	4,808,472	1,382,777
Total	<u>1,266,493</u>	<u>5,448,840</u>	<u>6,168,281</u>	<u>531,261</u>	<u>6,525,845</u>	<u>1,077,005</u>

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	209,566	232,441	232,441	155,608	236,182	3,741
5130001 - Vacancy Factor	0	-4,069	-4,069	0	-4,177	-108
5140000 - Overtime	2,115	0	0	1,201	2,500	2,500
5150300 - Class C Meals	21	0	0	0	0	0
5160000 - Compensated Annual Leave	8,225	0	0	9,479	0	0
5160010 - Compensated Ann Leave Payoff	158	0	0	282	0	0
5160020 - Compensated Admin Leave	1,562	0	0	1,562	0	0
5170000 - Compensated Sick Leave	9,791	0	0	2,505	0	0
5210000 - Fica Taxes	16,727	17,784	17,784	12,289	18,260	476
5220000 - Retirement Contributions	20,564	23,244	23,244	17,134	25,554	2,310
5230000 - Health Insurance	57,905	65,659	65,659	44,073	62,643	-3,016
5231000 - Life Insurance	234	235	235	168	239	4
5232000 - Dental Insurance	1,436	1,509	1,509	1,093	1,509	0
5233000 - Lt Disability Insurance	368	371	371	271	381	10
5233100 - St Disability Insurance	666	671	671	490	691	20
5240000 - Workers' Compensation	4,245	4,255	4,255	3,007	3,943	-312
Personal Services:	\$333,582	\$342,100	\$342,100	\$249,160	\$347,725	\$5,625
Operating Expenses:						
5312000 - Tax Collector Fees	35,908	41,215	41,215	39,479	44,653	3,438
5340000 - Other Contractual Services	24,492	45,784	45,784	14,154	45,518	-266
5400000 - Travel And Per Diem	315	2,275	2,275	0	2,275	0
5410000 - Communications	3,252	2,592	2,592	2,796	4,278	1,686
5430000 - Utility Services	5,073	5,110	5,110	2,800	6,121	1,011
5440000 - Rentals And Leases	382	5,000	5,000	5,671	5,000	0
5450000 - Insurance	4,361	1,362	1,362	1,362	1,362	0
5460000 - Repair & Maintenance Svcs	288,499	577,407	577,407	84,995	598,440	21,033
5461000 - Rep & Maint-Bldgs & Grounds	370	0	0	0	0	0
5462000 - Rep & Maint-automotive	5,116	1,400	1,400	599	1,400	0
5470000 - Printing And Binding	0	1,500	1,500	16	1,500	0
5490000 - Oth Current Chgs & Obligations	787	3,010	3,010	71	3,010	0
5490501 - OH-Workers' Compensation	1,180	1,104	1,104	1,104	1,104	0
5490502 - OH-Property & Liability Insuranc	779	214	214	214	214	0
5490503 - OH-Dental Insurance	306	377	377	377	377	0
5490504 - OH-Health Insurance	1,147	1,143	1,143	1,143	1,143	0
5490505 - OH-Life/AD&D, STD, LTD	239	221	221	221	221	0
5490509 - OH-Fleet Oversight	80	0	0	0	0	0
5490511 - OH-Fleet Fuel	450	0	0	0	0	0
5520000 - Operating Supplies	3,007	5,500	5,500	3,405	5,500	0
5520010 - Computer Software	0	700	700	699	0	-700
5521000 - Gas & Oil	1,073	3,892	3,892	1,035	3,949	57
5522000 - Chemicals	3,011	5,000	5,000	3,349	6,000	1,000
5525000 - Tools	2,223	5,250	5,250	3,787	5,250	0
5540000 - Books,pubs,subs & Membership	1,012	185	185	0	185	0
5550000 - Training	555	3,175	3,175	550	3,040	-135
Operating Expenses:	\$383,617	\$713,416	\$713,416	\$167,827	\$740,540	\$27,124
Capital Outlay:						
5640000 - Machinery & Equipment	82,948	0	4,992	4,992	0	0

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	69,355	340,814	340,814	0	0	-340,814
Capital Outlay:	\$152,303	\$340,814	\$345,806	\$4,992	\$0	-\$340,814
Debt Service:						
5710000 - Principal	0	3,579	3,579	3,579	3,579	0
5720000 - Interest	0	309	309	308	309	0
Debt Service:	\$0	\$3,888	\$3,888	\$3,887	\$3,888	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	63,274	75,875	75,875	37,938	84,837	8,962
5910502 - Tran Out - Prop & Casualty	244,683	0	0	0	0	0
5910510 - Tran Out Fleet	33	0	0	0	0	0
5910704 - Transfers out-Property Appr	89,002	89,806	89,806	67,459	83,137	-6,669
Transfers Out:	\$396,992	\$165,681	\$165,681	\$105,396	\$167,974	\$2,293
Reserves - Operating:						
5990010 - Reserve For Cash	0	203,533	203,533	0	209,381	5,848
5990020 - Reserve For Contingency	0	251,769	251,769	0	245,921	-5,848
Reserves - Operating:	\$0	\$455,302	\$455,302	\$0	\$455,302	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,944	1,944	0	1,944	0
Reserves - Debt:	\$0	\$1,944	\$1,944	\$0	\$1,944	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,425,695	4,140,144	0	4,808,472	1,382,777
Reserves - Restricted:	\$0	\$3,425,695	\$4,140,144	\$0	\$4,808,472	\$1,382,777
TOTAL EXPENDITURES:	\$1,266,493	\$5,448,840	\$6,168,281	\$531,261	\$6,525,845	\$1,077,005

FUND 128 – SUBDIVISION POND MAINTENANCE

MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

This Fund includes 63 individual MSBUs which provides funding for costs associated with repair and maintenance of stormwater management systems within the specific subdivision that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

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

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

128-SUBDIVISION POND MSBU

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	727,164	911,047	911,047	855,314	1,050,450	139,403
Miscellaneous Revenues	13,076	0	0	990	0	0
Less 5% Statutory Reduction	0	-45,557	-45,557	0	-52,528	-6,971
Transfers In	0	0	24,283	0	0	0
Fund Balance	0	489,303	708,410	0	599,849	110,546
Total	740,240	1,354,793	1,598,183	856,304	1,597,771	242,978
Expenditures						
Operating Expenses	470,068	986,380	1,229,770	319,577	1,214,178	227,798
Transfers Out	168,614	368,413	368,413	184,207	383,593	15,180
Total	638,682	1,354,793	1,598,183	503,784	1,597,771	242,978

128-SUBDIVISION POND MSBU

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	14,562	18,220	18,220	17,113	21,009	2,789
5460000 - Repair & Maintenance Svcs	455,506	968,160	1,211,550	302,464	1,193,169	225,009
Operating Expenses:	\$470,068	\$986,380	\$1,229,770	\$319,577	\$1,214,178	\$227,798
Transfers Out:						
5910001 - Tran Out-general Fund	168,614	353,271	353,271	176,636	368,503	15,232
5910102 - Tran Out-transportation Trust	0	15,142	15,142	7,571	15,090	-52
Transfers Out:	\$168,614	\$368,413	\$368,413	\$184,207	\$383,593	\$15,180
TOTAL EXPENDITURES:	\$638,682	\$1,354,793	\$1,598,183	\$503,784	\$1,597,771	\$242,978

**FUND 129 – SUBDIVISION STREETLIGHT
MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 31 MSBUs which provides funding for costs associated with repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Overall, the Recommended Budget reflects a decrease from the FY21 Adopted Budget.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

129-STREET LIGHTING MSBU

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	308,338	260,846	260,846	245,594	288,262	27,416
Miscellaneous Revenues	4,967	0	0	367	0	0
Less 5% Statutory Reduction	0	-13,041	-13,041	0	-14,416	-1,375
Transfers In	0	0	17,690	0	0	0
Fund Balance	0	217,311	248,527	0	141,454	-75,857
Total	313,305	465,116	514,022	245,962	415,300	-49,816
Expenditures						
Operating Expenses	261,300	407,157	456,063	194,246	351,822	-55,335
Transfers Out	29,238	57,959	57,959	28,980	63,478	5,519
Total	290,538	465,116	514,022	223,226	415,300	-49,816

129-STREET LIGHTING MSBU

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	6,174	5,219	5,219	4,915	5,766	547
5430000 - Utility Services	255,126	401,938	450,844	189,332	346,056	-55,882
Operating Expenses:	\$261,300	\$407,157	\$456,063	\$194,246	\$351,822	-\$55,335
Transfers Out:						
5910001 - Tran Out-general Fund	29,238	57,959	57,959	28,980	63,478	5,519
Transfers Out:	\$29,238	\$57,959	\$57,959	\$28,980	\$63,478	\$5,519
TOTAL EXPENDITURES:	\$290,538	\$465,116	\$514,022	\$223,226	\$415,300	-\$49,816

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

A total of 5 FTEs are allocated to the Court Related Technology Fund which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$1,931 from the FY21 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees
- The increase was partially offset by mid-year staffing changes

Operating Expenses increased \$52,548 primarily due to increases in Operating Supplies based on department needs, Repair & Maintenance for the addition of Cisco VTC annual license and support costs, and Computer Hardware – Non-Capital to upgrade the cyber café computers. These increases were partially offset by decreases in various operating expenditures.

Capital Outlay provides funding for replacements of computer equipment including printers, laptops, monitors, scanners, servers, video presentation, cameras, and audio equipment for courtroom. Capital Outlay also includes a Cisco VTC Room System for the four large courtrooms, six (6) Creston UC-C160, which are TEAMS room devices for six court venues, and Extreme AVB/ POE Switches (13 Venues).

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

Overall, the Recommended Budget increased \$385,605 over the FY21 Adopted Budget.

REVENUES

Revenues are derived from the \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court. Revenues for this Fund can support expenses therefore, a transfer from the General Fund is not anticipated for FY22. Other sources of revenue include Interest and Fund Balance.

130-COURT RELATED TECHNOLOGY FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	1,089,645	926,641	926,641	1,007,794	1,176,456	249,815
Miscellaneous Revenues	8,844	4,500	4,500	518	4,500	0
Less 5% Statutory Reduction	0	-46,557	-46,557	0	-59,048	-12,491
Transfers In	219,334	104,937	104,937	52,469	0	-104,937
Fund Balance	0	433,427	620,340	0	686,645	253,218
Total	<u>1,317,823</u>	<u>1,422,948</u>	<u>1,609,861</u>	<u>1,060,780</u>	<u>1,808,553</u>	<u>385,605</u>
Expenditures						
Personal Services	519,013	518,422	518,422	378,094	520,353	1,931
Operating Expenses	384,436	653,442	653,442	278,393	705,990	52,548
Capital Outlay	150,240	171,000	171,000	0	174,600	3,600
Transfers Out	62,723	80,084	80,084	40,042	90,352	10,268
Reserves - Operating	0	0	186,913	0	317,258	317,258
Total	<u>1,116,412</u>	<u>1,422,948</u>	<u>1,609,861</u>	<u>696,529</u>	<u>1,808,553</u>	<u>385,605</u>

130 – COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	325,669	372,632	372,632	237,120	361,465	-11,167
5130001 - Vacancy Factor	0	-6,543	-6,543	0	-6,344	199
5140000 - Overtime	110	1,300	1,300	12	1,000	-300
5160000 - Compensated Annual Leave	15,734	0	0	8,746	0	0
5160010 - Compensated Ann Leave Payoff	13,190	0	0	0	0	0
5160020 - Compensated Admin Leave	1,781	0	0	1,781	0	0
5170000 - Compensated Sick Leave	11,511	0	0	2,590	0	0
5210000 - Fica Taxes	26,578	28,606	28,606	17,889	27,729	-877
5220000 - Retirement Contributions	32,653	37,394	37,394	25,025	39,218	1,824
5230000 - Health Insurance	87,642	81,026	81,026	62,359	93,063	12,037
5231000 - Life Insurance	359	380	380	234	369	-11
5232000 - Dental Insurance	1,524	1,312	1,312	1,104	1,640	328
5233000 - Lt Disability Insurance	570	598	598	380	582	-16
5233100 - St Disability Insurance	1,032	1,082	1,082	688	1,049	-33
5240000 - Workers' Compensation	659	635	635	425	582	-53
Personal Services:	\$519,013	\$518,422	\$518,422	\$358,352	\$520,353	\$1,931
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	3,000	125,000	0
5340000 - Other Contractual Services	80,500	110,000	110,000	26,669	110,000	0
5400000 - Travel And Per Diem	0	3,750	3,750	0	1,800	-1,950
5440000 - Rentals And Leases	0	0	0	1,799	0	0
5450000 - Insurance	583	1,302	1,302	1,302	1,302	0
5460000 - Repair & Maintenance Svcs	81,916	53,910	53,910	28,330	66,185	12,275
5490000 - Oth Current Chgs & Obligations	0	2,765	2,765	192	2,765	0
5490501 - OH-Workers' Compensation	1,285	1,200	1,200	1,200	1,200	0
5490502 - OH-Property & Liability Insuranc	104	205	205	205	205	0
5490503 - OH-Dental Insurance	335	410	410	410	410	0
5490504 - OH-Health Insurance	1,245	1,245	1,245	1,245	1,245	0
5490505 - OH-Life/AD&D, STD, LTD	312	288	288	288	288	0
5511000 - Office Supplies	1,611	6,775	6,775	4,063	6,775	0
5512000 - Office Equipment	4,130	44,665	44,665	30,864	46,010	1,345
5520000 - Operating Supplies	37,212	68,446	68,446	32,844	84,974	16,528
5520010 - Computer Software	18,724	180,781	180,781	5,168	180,781	0
5520020 - Computer Hardware, Non-Capit	28,350	33,200	33,200	29,905	60,050	26,850
5520021 - Computer Hardware, Operating	975	10,000	10,000	29,003	10,000	0
5540000 - Books,pubs,subs & Membership	354	4,400	4,400	1,319	1,000	-3,400
5541000 - Registration Fees	0	900	900	0	0	-900
5550000 - Training	1,799	4,200	4,200	4,200	6,000	1,800
Operating Expenses:	\$384,436	\$653,442	\$653,442	\$202,005	\$705,990	\$52,548
Capital Outlay:						
5640000 - Machinery & Equipment	88,921	96,000	96,000	0	30,800	-65,200
5640020 - Computer Hardware, Capital	61,318	75,000	75,000	0	143,800	68,800
Capital Outlay:	\$150,240	\$171,000	\$171,000	\$0	\$174,600	\$3,600
Transfers Out:						
5910001 - Tran Out-general Fund	62,436	80,084	80,084	40,042	90,352	10,268
5910502 - Tran Out - Prop & Casualty	287	0	0	0	0	0

FUND 130 – COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:	\$62,723	\$80,084	\$80,084	\$40,042	\$90,352	\$10,268
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	186,913	0	219,449	219,449
5990020 - Reserve For Contingency	0	0	0	0	97,809	97,809
Reserves - Operating:	\$0	\$0	\$186,913	\$0	\$317,258	\$317,258
TOTAL EXPENDITURES:	\$1,116,412	\$1,422,948	\$1,609,861	\$600,399	\$1,808,553	\$385,605

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), Fire Marshal (2133), Medical Director (2146), and other departments that support the fire function, Information Technology (1245), (1246), (1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Personal Services supports 382.63 FTEs, which is a decrease of 0.35 FTEs from the FY21 Adopted Budget, 0.33 of which is due to the discontinuation of a shared position with the Corrections Department; .02 is due to changes in the allocation of the Human Resources Supervisor.

Personal Services increased \$256,710 primarily due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased for non-union employees as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment.
- Health insurance rates for union personnel still reflect 2016 rates. After Open Enrollment is completed and the difference is calculated between the current rates and the 2016 rates, a Transfer Out will established from this Fund to Fund 504 - Health Insurance Internal Service Fund.
- Recommended across the Board adjustment for eligible non-IAFF employees
- No adjustment is currently reflected in the budget for IAFF employees pending union negotiations

These increases were partially offset by the following decreases:

- Regular Salaries and Wages decreased due to the retirement of long-term employees
- Holiday Pay, Exec Deferred Compensation, Other Salaries & Wages-Standby, Other Salaries & Wages-BC Workback, Overtime, Incentive Pay, Uniform Allowance, Tuition Reimbursement - Non-CBA, and Wellness Incentives reflect an overall decrease based on anticipated needs for FY22

Operating Expenditures increased by \$654,966 primarily due to Bad Debt, which is a percentage of Ambulance Fee Revenues; Repair & Maintenance – Automotive based on recent trends and the Tax Collector's fees which are a percentage of Ad Valorem and Special Assessments.

Capital Outlay reflects new switches for Station 67. However, most capital items are accounted for in Fund 331 - Countywide Fire Capital Fund which are funded through a Transfer Out from this Fund. As a result, Transfers Out reflects the transfer to the Capital Fund, to the General Fund for the cost allocation and to Fleet for upgrades to Fire fueling stations. Reserves are established in accordance with Policy.

Overall, the Recommended Budget reflects an increase of \$13,495,931 over the FY21 Adopted Budget.

REVENUES

The primary funding sources anticipate increases for FY22. Ad Valorem increased due to the property valuation increase (8.80%) although no change to the millage rate of 1.0682 is proposed. There is also no proposed increases to the Special Assessment rates, but due to additional units from growth also projects an increase in revenue generated by the 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, Interest, Transfers In and Fund Balance.

134-COUNTYWIDE FIRE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	22,242,876	25,606,162	25,606,162	24,019,665	27,860,253	2,254,091
PY Delinquent Ad Valorem Tax	5,010	4,500	4,500	5,580	4,700	200
Permits, Fees & Special Assessments	41,020,570	41,428,207	41,428,207	40,910,644	42,893,193	1,464,986
Intergovernmental Revenue	87,874	0	0	55,858	98,000	98,000
Charges For Services	10,155,510	10,978,561	10,978,561	5,007,008	11,941,507	962,946
Miscellaneous Revenues	2,139,618	1,898,141	1,898,141	679,600	1,317,137	-581,004
Less 5% Statutory Reduction	0	-3,995,779	-3,995,779	0	-4,205,740	-209,961
Transfers In	4,413,786	4,786,055	4,910,177	0	4,846,506	60,451
Other Sources	1,062,677	0	0	0	0	0
Fund Balance	0	26,831,356	26,893,444	0	36,277,578	9,446,222
Total	<u>81,127,923</u>	<u>107,537,203</u>	<u>107,723,413</u>	<u>70,678,356</u>	<u>121,033,134</u>	<u>13,495,931</u>
Expenditures						
Personal Services	45,685,740	45,824,588	45,824,588	34,915,450	46,081,298	256,710
Operating Expenses	13,882,017	15,983,115	15,990,658	8,682,814	16,638,081	654,966
Capital Outlay	340,807	177,585	232,130	197,317	11,500	-166,085
Debt Service	2,549,064	2,552,448	2,552,448	2,429,024	2,666,566	114,118
Transfers Out	12,580,540	18,730,689	19,690,025	9,903,977	32,965,624	14,234,935
Reserves - Operating	0	19,403,777	19,527,899	0	19,412,272	8,495
Reserves - Debt	0	1,954,492	1,954,492	0	2,082,369	127,877
Reserves - Capital	0	2,910,509	1,951,173	0	1,175,424	-1,735,085
Total	<u>75,038,168</u>	<u>107,537,203</u>	<u>107,723,413</u>	<u>56,128,583</u>	<u>121,033,134</u>	<u>13,495,931</u>

134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	19,156,698	22,744,670	22,744,670	14,406,007	22,623,515	-121,155
5120002 - Disaster Relief	144,170	0	0	159,353	0	0
5120030 - Holiday Pay	430,491	540,000	540,000	440,352	500,000	-40,000
5124000 - Exec Deferred Compensation	21,559	12,000	12,000	29,380	27,065	15,065
5130001 - Vacancy Factor	0	-517,485	-517,485	0	-514,688	2,797
5130002 - Other Salaries & Wages-Standb	414,757	345,000	345,000	301,013	345,000	0
5130003 - Other Salaries & Wages-Deploy	4,319	0	0	0	0	0
5130004 - Other Salaries & Wages-BC Woi	305,053	400,000	400,000	239,513	400,000	0
5140000 - Overtime	3,353,197	2,499,254	2,499,254	2,597,794	2,608,900	109,646
5150000 - Incentive Pay	2,725,927	2,661,415	2,661,415	2,080,273	2,511,805	-149,610
5150010 - Uniform Allowance	118,676	104,100	104,100	75,075	104,100	0
5150030 - Educ Incentive Firefighters	97,580	75,600	75,600	74,340	102,000	26,400
5150031 - Tuition Reimbursement - CBA	9,068	50,000	50,000	6,003	50,000	0
5150032 - Tuition Reimbursement - Non-C	0	10,000	10,000	2,027	10,000	0
5150100 - Wellness Incentive	139,630	130,650	130,650	109,400	130,650	0
5160000 - Compensated Annual Leave	1,526,490	0	0	1,209,305	0	0
5160010 - Compensated Ann Leave Payoff	25,700	0	0	13,184	0	0
5160020 - Compensated Admin Leave	13,656	0	0	17,976	0	0
5170000 - Compensated Sick Leave	1,084,776	0	0	851,024	0	0
5170010 - Compensated Sick Leave Payoff	54,762	0	0	27,494	0	0
5210000 - Fica Taxes	2,173,470	2,179,220	2,179,220	1,660,128	2,169,185	-10,035
5220000 - Retirement Contributions	6,922,923	6,848,680	6,848,680	5,203,232	7,210,603	361,923
5230000 - Health Insurance	5,359,010	6,010,445	6,010,445	4,169,608	6,111,022	100,577
5231000 - Life Insurance	21,741	29,967	29,967	15,866	29,808	-159
5232000 - Dental Insurance	121,008	138,619	138,619	99,932	138,792	173
5233000 - Lt Disability Insurance	34,216	38,978	38,978	25,663	38,848	-130
5233100 - St Disability Insurance	61,848	69,477	69,477	46,390	69,099	-378
5240000 - Workers' Compensation	1,356,648	1,453,998	1,453,998	1,050,156	1,415,594	-38,404
5250000 - Unemployment Compensation	8,368	0	0	4,965	0	0
Personal Services:	\$45,685,740	\$45,824,588	\$45,824,588	\$34,915,450	\$46,081,298	\$256,710
Operating Expenses:						
5310000 - Professional Services	26,602	32,500	50,915	21,665	92,500	60,000
5310006 - Legal Fees	54,776	50,000	50,000	25,513	50,000	0
5312000 - Tax Collector Fees	1,244,861	1,264,946	1,264,946	1,283,826	1,389,926	124,980
5314000 - Medical Svcs	254,804	306,006	306,006	2,841	304,506	-1,500
5340000 - Other Contractual Services	1,120,082	1,234,936	1,234,936	762,662	1,304,300	69,364
5400000 - Travel And Per Diem	15,488	40,348	40,348	11,835	41,648	1,300
5410000 - Communications	249,551	282,651	282,651	197,844	294,981	12,330
5420000 - Freight & Postage Services	2,870	5,930	5,930	734	5,835	-95
5430000 - Utility Services	326,256	350,200	350,200	218,206	344,840	-5,360
5440000 - Rentals And Leases	208,471	251,127	251,127	192,503	394,667	143,540
5450000 - Insurance	156,027	246,937	246,937	246,937	246,937	0
5460000 - Repair & Maintenance Svcs	843,907	1,575,577	1,573,240	669,990	1,084,863	-490,714
5460008 - R&M Parking re-paving	110,306	0	0	0	0	0
5462000 - Rep & Maint-automotive	1,730,809	1,523,000	1,523,000	911,943	1,823,000	300,000
5470000 - Printing And Binding	1,322	3,800	3,800	3,942	3,800	0
5480000 - Promotional Activities	4,470	16,000	16,000	0	16,000	0
5490000 - Oth Current Chgs & Obligations	203,955	225,502	225,502	181,894	346,500	120,998

134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490400 - Bad Debt	5,160,953	5,722,791	5,722,791	2,410,823	6,075,274	352,483
5490500 - Reimbursement Of Py Revenue	251	0	0	0	0	0
5490501 - OH-Workers' Compensation	98,368	91,915	91,915	91,915	91,830	-85
5490502 - OH-Property & Liability Insuranc	27,851	38,811	38,811	38,811	38,811	0
5490503 - OH-Dental Insurance	25,643	31,405	31,405	31,405	31,377	-28
5490504 - OH-Health Insurance	95,309	95,364	95,364	95,364	95,285	-79
5490505 - OH-Life/AD&D, STD, LTD	21,099	19,440	19,440	19,440	18,847	-593
5490509 - OH-Fleet Oversight	13,120	17,010	17,010	17,010	17,010	0
5490511 - OH-Fleet Fuel	73,800	24,624	24,624	24,624	24,624	0
5491000 - Other Government Agencies	0	0	0	17	0	0
5511000 - Office Supplies	25,293	32,000	32,000	23,343	32,000	0
5512000 - Office Equipment	3,381	4,000	4,000	1,000	4,000	0
5520000 - Operating Supplies	832,202	1,263,149	1,254,614	577,174	1,205,722	-57,427
5520010 - Computer Software	149,912	45,000	45,000	50,524	69,009	24,009
5520011 - Computer Software, SAAS	0	1,500	1,500	1,439	0	-1,500
5520020 - Computer Hardware, Non-Capit	101,068	128,233	128,233	26,938	34,300	-93,933
5521000 - Gas & Oil	226,800	292,115	292,115	111,796	352,632	60,517
5521005 - Gas & Oil-Direct	166,788	178,482	178,482	144,130	251,166	72,684
5524500 - Cleaning Supplies	14	0	0	0	0	0
5525000 - Tools	1,698	1,800	1,800	1,913	0	-1,800
5526000 - Clothing	241,003	283,350	283,350	159,180	281,650	-1,700
5540000 - Books,pubs,subs & Membership	5,693	15,351	15,351	9,928	13,166	-2,185
5541000 - Registration Fees	4,708	17,840	17,840	3,589	17,840	0
5550000 - Training	52,507	269,475	269,475	110,118	239,235	-30,240
Operating Expenses:	\$13,882,017	\$15,983,115	\$15,990,658	\$8,682,814	\$16,638,081	\$654,966
Capital Outlay:						
5640000 - Machinery & Equipment	260,082	157,785	168,657	152,485	0	-157,785
5640020 - Computer Hardware, Capital	80,725	19,800	19,800	10,159	11,500	-8,300
5680010 - Computer Software, Capital	0	0	43,673	34,673	0	0
Capital Outlay:	\$340,807	\$177,585	\$232,130	\$197,317	\$11,500	-\$166,085
Debt Service:						
5710000 - Principal	1,989,564	2,032,244	2,032,244	1,939,028	2,184,017	151,773
5720000 - Interest	559,500	520,204	520,204	489,997	482,549	-37,655
Debt Service:	\$2,549,064	\$2,552,448	\$2,552,448	\$2,429,024	\$2,666,566	\$114,118
Transfers Out:						
5910001 - Tran Out-general Fund	5,886,096	2,909,155	2,909,155	1,454,578	3,031,787	122,632
5910158 - Tran Out-intergov Radio Commu	228,748	202,553	202,553	101,277	217,012	14,459
5910240 - Tran Out-TDT Revenue Refundir	344,500	0	0	0	0	0
5910242 - Transfers Out Fund 242	301,011	300,363	300,363	0	300,033	-330
5910248 - Tran Out - 248	794,676	529,784	529,784	0	529,784	0
5910331 - Tran Out - Fire Capital Fund	1,725,647	12,224,184	13,183,520	6,112,092	26,041,109	13,816,925
5910502 - Tran Out - Prop & Casualty	653,523	0	0	0	0	0
5910510 - Tran Out Fleet	182,251	42,918	42,918	21,459	44,454	1,536
5910511 - Tran Out Fleet Fuel F511	101,760	77,380	77,380	38,690	313,500	236,120
5910704 - Transfers out-Property Appr	390,546	391,366	391,366	293,978	413,061	21,695
5910705 - Transfers out-Sheriff	1,971,782	2,052,986	2,052,986	1,881,904	2,074,884	21,898

134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:	\$12,580,540	\$18,730,689	\$19,690,025	\$9,903,977	\$32,965,624	\$14,234,935
Reserves - Operating:						
5990010 - Reserve For Cash	0	13,281,939	13,281,939	0	12,132,670	-1,149,269
5990020 - Reserve For Contingency	0	6,121,838	6,245,960	0	7,279,602	1,157,764
Reserves - Operating:	\$0	\$19,403,777	\$19,527,899	\$0	\$19,412,272	\$8,495
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,954,492	1,954,492	0	2,082,369	127,877
Reserves - Debt:	\$0	\$1,954,492	\$1,954,492	\$0	\$2,082,369	\$127,877
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	2,910,509	1,951,173	0	0	-2,910,509
5990041 - Res For Capital - Designated	0	0	0	0	1,175,424	1,175,424
Reserves - Capital:	\$0	\$2,910,509	\$1,951,173	\$0	\$1,175,424	-\$1,735,085
TOTAL EXPENDITURES:	\$75,038,168	\$107,537,203	\$107,723,413	\$56,128,583	\$121,033,134	\$13,495,931

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 four fiscal years (ending on September 30, 2022).

Personal Services supports 1.25 FTEs, which is a reduction of .25 FTE, as the Community Grants Program Housing Specialist position is being split with the Emergency Rental Assistance (ERA) account. Overall, Personal Services decreased \$9,513 due to the reallocation of the FTE mentioned above and associated benefits which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures total \$1,308,207 for administration and program activities.

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

Overall, this Fund increased \$849,555 from the FY21 Adopted Budget due to anticipated funding.

REVENUES

The HOME Fund is funded by grant revenue and Fund Balance. Intergovernmental Revenue includes the new FY22 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining grant funds from prior years which total \$2,147,662.

137-HOME FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
<u>Revenues</u>						
Intergovernmental Revenue	1,274,095	1,414,544	1,414,544	-2,425	2,147,662	733,118
Miscellaneous Revenues	650,000	0	0	205	0	0
Fund Balance	0	236,877	392,571	0	353,314	116,437
Total	<u>1,924,095</u>	<u>1,651,421</u>	<u>1,807,115</u>	<u>-2,221</u>	<u>2,500,976</u>	<u>849,555</u>
<u>Expenditures</u>						
Personal Services	63,547	101,237	101,237	36,483	91,724	-9,513
Operating Expenses	1,624,003	860,953	1,016,647	46,020	1,308,207	447,254
Grants and Aids	107,009	689,231	689,231	14,428	1,101,045	411,814
Transfers Out	160	0	0	0	0	0
Total	<u>1,794,720</u>	<u>1,651,421</u>	<u>1,807,115</u>	<u>96,931</u>	<u>2,500,976</u>	<u>849,555</u>

137 - HOME FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	35,797	60,860	60,860	17,496	55,943	-4,917
5120002 - Disaster Relief	0	0	0	902	0	0
5130001 - Vacancy Factor	0	-1,109	-1,109	0	-1,024	85
5140000 - Overtime	793	2,500	2,500	910	2,500	0
5150300 - Class C Meals	13	0	0	0	0	0
5160000 - Compensated Annual Leave	1,815	0	0	1,394	0	0
5160020 - Compensated Admin Leave	282	0	0	0	0	0
5170000 - Compensated Sick Leave	1,461	0	0	3,478	0	0
5210000 - Fica Taxes	2,587	4,848	4,848	1,612	4,471	-377
5220000 - Retirement Contributions	3,504	6,336	6,336	2,412	6,322	-14
5230000 - Health Insurance	16,716	26,854	26,854	7,943	22,685	-4,169
5231000 - Life Insurance	40	64	64	23	60	-4
5232000 - Dental Insurance	299	492	492	170	410	-82
5233000 - Lt Disability Insurance	61	101	101	37	94	-7
5233100 - St Disability Insurance	111	183	183	67	169	-14
5240000 - Workers' Compensation	69	108	108	40	94	-14
Personal Services:	\$63,547	\$101,237	\$101,237	\$36,483	\$91,724	-\$9,513
Operating Expenses:						
5310000 - Professional Services	5,063	5,000	5,000	0	5,000	0
5400000 - Travel And Per Diem	0	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5488000 - Promotional-ads/media Buys	0	3,074	3,074	0	3,074	0
5490000 - Oth Current Chgs & Obligations	1,618,941	846,279	1,001,973	46,020	1,293,533	447,254
5490500 - Reimbursement Of Py Revenue	0	0	0	0	0	0
5511000 - Office Supplies	0	1,000	1,000	0	1,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	0	300	300	0	300	0
5541000 - Registration Fees	0	1,000	1,000	0	1,000	0
5550000 - Training	0	1,500	1,500	0	1,500	0
Operating Expenses:	\$1,624,003	\$860,953	\$1,016,647	\$46,020	\$1,308,207	\$447,254
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	541,274	541,274	0	805,131	263,857
5811000-Aids To Gov't Agencies	107,009	147,957	147,957	14,428	295,914	147,957
Grants and Aids:	\$107,009	\$689,231	\$689,231	\$14,428	\$1,101,045	\$411,814
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	160	0	0	0	0	0
Transfers Out:	\$160	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,794,720	\$1,651,421	\$1,807,115	\$96,931	\$2,500,976	\$849,555

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the budget represents an increase of \$14,447 from the FY21 Adopted Budget.
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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.

139-CRIMINAL JUSTICE TRAINING

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Judgment, Fines & Forfeits	65,888	65,961	65,961	41,861	66,843	882
Miscellaneous Revenues	256	136	136	19	136	0
Less 5% Statutory Reduction	0	-3,305	-3,305	0	-3,349	-44
Fund Balance	0	7,002	26,083	0	20,611	13,609
Total	66,144	69,794	88,875	41,880	84,241	14,447
Expenditures						
Transfers Out	50,614	69,794	88,875	41,153	84,241	14,447
Total	50,614	69,794	88,875	41,153	84,241	14,447

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	50,614	69,794	88,875	41,153	84,241	14,447
Transfers Out:	\$50,614	\$69,794	\$88,875	\$41,153	\$84,241	\$14,447
TOTAL EXPENDITURES:	\$50,614	\$69,794	\$88,875	\$41,153	\$84,241	\$14,447

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

<p>This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only, and then distributed to county governments for expenditure on a variety of recreational boating-related purposes. (Sections 328.66 and 328.72, Florida Statutes)</p>
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<p>This Fund does not support Personal Services or Operating Expenditures. This Fund includes Transfers Out to the General Fund for the Cost Allocation, Capital Outlay for Lake Runnymede boat ramp Improvements, as well as Reserves in accordance with policy. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.</p>
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<p>Overall, this Fund decreased \$507,598 from the FY21 Adopted Budget.</p>

REVENUES

<p>Revenues are derived from boat registration fees collected by the State, Interest, Rents and Royalties as well as Fund Balance. Estimated revenue is based on calculated trends.</p>

141-BOATING IMPROVEMENT FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	53,551	90,666	90,666	20,912	95,113	4,447
Miscellaneous Revenues	14,867	18,092	18,092	6,702	19,322	1,230
Less 5% Statutory Reduction	0	-5,438	-5,438	0	-5,722	-284
Fund Balance	0	654,526	635,422	0	141,535	-512,991
Total	68,418	757,846	738,742	27,613	250,248	-507,598
Expenditures						
Capital Outlay	46,522	486,566	510,147	8,054	50,000	-436,566
Transfers Out	5,904	8,158	8,158	4,079	8,849	691
Reserves - Operating	0	54,256	54,256	0	50,050	-4,206
Reserves - Capital	0	208,866	166,181	0	141,349	-67,517
Total	52,426	757,846	738,742	12,133	250,248	-507,598

FUND 141 - BOATING IMPROVEMENT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	46,522	486,566	510,147	8,054	50,000	-436,566
Capital Outlay:	\$46,522	\$486,566	\$510,147	\$8,054	\$50,000	-\$436,566
Transfers Out:						
5910001 - Tran Out-general Fund	5,904	8,158	8,158	4,079	8,849	691
Transfers Out:	\$5,904	\$8,158	\$8,158	\$4,079	\$8,849	\$691
Reserves - Operating:						
5990010 - Reserve For Cash	0	54,256	54,256	0	50,050	-4,206
Reserves - Operating:	\$0	\$54,256	\$54,256	\$0	\$50,050	-\$4,206
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	208,866	166,181	0	141,349	-67,517
Reserves - Capital:	\$0	\$208,866	\$166,181	\$0	\$141,349	-\$67,517
TOTAL EXPENDITURES:	\$52,426	\$757,846	\$738,742	\$12,133	\$250,248	-\$507,598

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. However, Ordinance No. 2020-63 restructured the East Mobility Fee Funds dividing this District (East District) into 2 separate Districts. As a result, two new Funds (190 and 191) have been created for revenue receipts moving forward. This Fund reflects remaining funds from the prior program.

Operating Expenses includes an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

Proposed projects include Neptune Road Project #4178. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Overall, this Fund decreased \$24,297,561 from the FY21 Adopted Budget.

REVENUES

Due to the restructuring of the Mobility Fee District, this fund will no longer receive new revenue and will only include Fund Balance, which will be revised once the balance remaining from currently funded capital projects are determined.

142 - MOBILITY FEE EAST DISTRICT

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	10,818,513	8,321,753	172,038	-1,919	0	-8,321,753
Intergovernmental Revenue	0	0	435,290	435,290	0	0
Miscellaneous Revenues	217,158	155,042	0	19,129	0	-155,042
Less 5% Statutory Reduction	0	-423,840	0	0	0	423,840
Fund Balance	0	21,339,723	21,701,100	0	5,095,117	-16,244,606
Total	<u>11,035,671</u>	<u>29,392,678</u>	<u>22,308,428</u>	<u>452,500</u>	<u>5,095,117</u>	<u>-24,297,561</u>
Expenditures						
Operating Expenses	245,544	0	100,000	83,486	100,000	100,000
Capital Outlay	2,547,501	18,744,275	17,211,392	1,149,506	4,995,117	-13,749,158
Transfers Out	6,529	9,488	0	0	0	-9,488
Reserves - Capital	0	10,638,915	4,997,036	0	0	-10,638,915
Total	<u>2,799,574</u>	<u>29,392,678</u>	<u>22,308,428</u>	<u>1,232,992</u>	<u>5,095,117</u>	<u>-24,297,561</u>

142 - MOBILITY FEE EAST DISTRICT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	245,544	0	100,000	83,486	100,000	100,000
Operating Expenses:	\$245,544	\$0	\$100,000	\$83,486	\$100,000	\$100,000
Capital Outlay:						
5650000 - Construction In Progress	2,547,501	18,744,275	17,211,392	1,149,506	4,995,117	-13,749,158
Capital Outlay:	\$2,547,501	\$18,744,275	\$17,211,392	\$1,149,506	\$4,995,117	-\$13,749,158
Transfers Out:						
5910001 - Tran Out-general Fund	6,529	9,488	0	0	0	-9,488
Transfers Out:	\$6,529	\$9,488	\$0	\$0	\$0	-\$9,488
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	176,851	0	0	0	-176,851
5990041 - Res For Capital - Designated	0	10,462,064	4,997,036	0	0	-10,462,064
Reserves - Capital:	\$0	\$10,638,915	\$4,997,036	\$0	\$0	-\$10,638,915
TOTAL EXPENDITURES:	\$2,799,574	\$29,392,678	\$22,308,428	\$1,232,992	\$5,095,117	-\$24,297,561

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.

Operating Expenses includes an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

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

Proposed projects include Neptune Road Project #4178. Reserves for Capital – Undesignated is for future projects. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Overall, this Fund decreased \$12,402,988 from the FY21 Adopted Budget.

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 based on estimates for fees and development activity which will be reevaluated through the budget process. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects are determined.

143 - MOBILITY FEE WEST DISTRICT

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	19,913,323	18,335,154	45,710,769	18,629,176	20,793,070	2,457,916
Miscellaneous Revenues	735,182	349,751	349,751	57,326	349,751	0
Less 5% Statutory Reduction	0	-934,245	-934,245	0	-1,057,141	-122,896
Fund Balance	0	58,295,278	64,046,256	0	43,557,270	-14,738,008
Total	<u>20,648,505</u>	<u>76,045,938</u>	<u>109,172,531</u>	<u>18,686,502</u>	<u>63,642,950</u>	<u>-12,402,988</u>
Expenditures						
Operating Expenses	254,812	0	100,000	97,905	100,000	100,000
Capital Outlay	2,907,862	26,731,029	61,202,109	2,453,924	33,393,375	6,662,346
Transfers Out	12,723	21,431	1,521,431	10,716	35,533	14,102
Reserves - Capital	0	49,293,478	46,348,991	0	30,114,042	-19,179,436
Total	<u>3,175,397</u>	<u>76,045,938</u>	<u>109,172,531</u>	<u>2,562,545</u>	<u>63,642,950</u>	<u>-12,402,988</u>

143 - MOBILITY FEE WEST DISTRICT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	254,812	0	100,000	97,905	100,000	100,000
Operating Expenses:	\$254,812	\$0	\$100,000	\$97,905	\$100,000	\$100,000
Capital Outlay:						
5650000 - Construction In Progress	2,907,862	26,731,029	61,202,109	2,453,924	33,393,375	6,662,346
Capital Outlay:	\$2,907,862	\$26,731,029	\$61,202,109	\$2,453,924	\$33,393,375	\$6,662,346
Transfers Out:						
5910001 - Tran Out-general Fund	12,723	21,431	21,431	10,716	35,533	14,102
5910407 - Trans Our Osc Pkway	0	0	1,500,000	0	0	0
Transfers Out:	\$12,723	\$21,431	\$1,521,431	\$10,716	\$35,533	\$14,102
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	22,141,530	19,670,214	0	30,114,042	7,972,512
5990041 - Res For Capital - Designated	0	27,151,948	26,678,777	0	0	-27,151,948
Reserves - Capital:	\$0	\$49,293,478	\$46,348,991	\$0	\$30,114,042	-\$19,179,436
TOTAL EXPENDITURES:	\$3,175,397	\$76,045,938	\$109,172,531	\$2,562,545	\$63,642,950	-\$12,402,988

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

Ordinance #2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff / designees to enforce Florida Statutes Chapter 316 allowing for the installation of cameras at intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allowed for the use of a Local Hearing Officer and future camera relocation. The purpose and intent is to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

This Fund does not support Personal Services.

Operating Expenditures remained the same as the FY21 Adopted Budget to fund the required contractual services. Reserves Restricted is funded in compliance with the American Traffic Solutions (ATS) Agreement Section 8.6. which can be used to fund Intersection Safety needs upon confirmation of funds.

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

Overall, this Fund increased \$306,569 from the FY21 Adopted Budget.

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.

145 - RED LIGHT CAMERAS

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
<u>Revenues</u>						
Judgment, Fines & Forfeits	867,320	809,532	809,532	537,555	730,490	-79,042
Miscellaneous Revenues	10,492	6,262	6,262	1,289	6,262	0
Less 5% Statutory Reduction	0	-40,790	-40,790	0	-36,838	3,952
Fund Balance	0	798,880	1,026,815	0	1,180,539	381,659
Total	<u>877,812</u>	<u>1,573,884</u>	<u>1,801,819</u>	<u>538,844</u>	<u>1,880,453</u>	<u>306,569</u>
<u>Expenditures</u>						
Operating Expenses	474,067	670,200	670,200	296,446	670,200	0
Transfers Out	0	5,476	5,476	2,738	7,200	1,724
Reserves - Restricted	0	898,208	1,126,143	0	1,203,053	304,845
Total	<u>474,067</u>	<u>1,573,884</u>	<u>1,801,819</u>	<u>299,184</u>	<u>1,880,453</u>	<u>306,569</u>

145 - RED LIGHT CAMERAS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	474,067	655,200	655,200	296,274	655,200	0
5420000 - Freight & Postage Services	0	15,000	15,000	0	15,000	0
5490500 - Reimbursement Of Py Revenue	0	0	0	172	0	0
Operating Expenses:	\$474,067	\$670,200	\$670,200	\$296,446	\$670,200	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	0	5,476	5,476	2,738	7,200	1,724
Transfers Out:	\$0	\$5,476	\$5,476	\$2,738	\$7,200	\$1,724
Reserves - Restricted:						
5990070 - Reserves Restricted	0	898,208	1,126,143	0	1,203,053	304,845
Reserves - Restricted:	\$0	\$898,208	\$1,126,143	\$0	\$1,203,053	\$304,845
TOTAL EXPENDITURES:	\$474,067	\$1,573,884	\$1,801,819	\$299,184	\$1,880,453	\$306,569

FUND 146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT

TRENDS & ISSUES

The Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.

REVENUES

The primary revenue source is Fund Balance.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	1,959	0	0	130	0	0
Fund Balance	0	149,994	150,476	0	150,606	612
Total	1,959	149,994	150,476	130	150,606	612
Expenditures						
Reserves - Capital	0	149,994	150,476	0	150,606	612
Total	0	149,994	150,476	0	150,606	612

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	149,994	150,476	0	150,606	612
Reserves - Capital:	\$0	\$149,994	\$150,476	\$0	\$150,606	\$612
TOTAL EXPENDITURES:	\$0	\$149,994	\$150,476	\$0	\$150,606	\$612

FUND 147 – CONSERVATION LANDS PERPETUAL MAINTENANCE FUND

TRENDS & ISSUES

The Conservation Lands Perpetual Maintenance Fund includes revenues and appropriations related to perpetual maintenance accounts. The Fund consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oaks & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Conservation Area (7465). The cost centers were moved from the General Fund into this new separate Fund to exclusively account for perpetual maintenance funds.

Personal Services are not included in this Fund.

Operating Expenditures of \$978,708 include Other Contractual Services for Controlled Burns at Split Oaks & Lake Lizzie and Holopaw Conservation Areas; Repair & Maintenance at Lake Lizzie and Poinciana Conservation Areas, and Other Current Charges for Land Management expenses at Shingle Creek, Lake Lizzie and Holopaw Conservation Areas.

Overall, the Recommended Budget reflects a total of \$978,708.

REVENUES

This Fund generates revenues for Rents and Royalties, and a Transfer In from the General Fund, which is the Fund Balance from the cost centers when they were previously in the General Fund.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	0	0	0	0	6,542	6,542
Less 5% Statutory Reduction	0	0	0	0	-327	-327
Transfers In	0	0	0	0	972,493	972,493
Total	0	0	0	0	978,708	978,708
Expenditures						
Operating Expenses	0	0	0	0	978,708	978,708
Total	0	0	0	0	978,708	978,708

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	0	0	0	31,500	31,500
5460000 - Repair & Maintenance Svcs	0	0	0	0	150,308	150,308
5490000 - Oth Current Chgs & Obligations	0	0	0	0	796,900	796,900
Operating Expenses:	\$0	\$0	\$0	\$0	\$978,708	\$978,708
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$978,708	\$978,708

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service and by administering and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting Office is a part of the Building Fund which is managed by the Community Development Department. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450) Building and Permitting (1452) and IT Applications Support (1246).

Personal Services supports 84.70 FTEs, which is an increase of 3.85 FTEs over the FY21 Adopted Budget due to the reorganization of the building office and the annual evaluation of position appropriations. Overall Personal Services increased \$654,927 due to the adjustments mentioned above and for the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$409,961 primarily due to increases in costs for Professional Services and Computer Software systems.

Capital Outlay includes funding for ESRI ArcGIS Licensing. Ongoing projects will be funded by Fund Balance which will be included later in the budget process in order to have as accurate of estimates as possible.

Transfers Out increased \$198,044 due to the cost allocation plan.

Reserves were established in accordance with the Budget Policy.

Overall this Fund decreased \$5,512,137 from the FY21 Adopted Budget.

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. In general, this Fund is self-sustaining as revenues are able to provide for all needed expenditures. It is estimated that Building Permits, Fees & Special Assessments will increase (\$637,445) from the FY21 Adopted Budget based on current year's trend.

148-BUILDING FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	8,752,518	8,958,378	8,958,378	8,091,675	9,595,823	637,445
Charges For Services	225,669	156,452	156,452	166,808	200,000	43,548
Judgment, Fines & Forfeits	9,870	5,075	5,075	0	5,075	0
Miscellaneous Revenues	394,495	250,967	250,967	41,381	315,000	64,033
Less 5% Statutory Reduction	0	-468,544	-468,544	0	-505,795	-37,251
Fund Balance	0	19,740,701	24,235,331	0	13,520,789	-6,219,912
Total	<u>9,382,552</u>	<u>28,643,029</u>	<u>33,137,659</u>	<u>8,299,864</u>	<u>23,130,892</u>	<u>-5,512,137</u>
Expenditures						
Personal Services	5,257,749	6,850,159	6,850,159	3,884,162	7,505,086	654,927
Operating Expenses	2,938,074	4,577,819	7,844,883	2,173,457	4,987,780	409,961
Capital Outlay	884,362	7,008,794	7,065,465	209,350	6,000	-7,002,794
Transfers Out	403,459	658,812	658,812	329,406	856,856	198,044
Reserves - Operating	0	4,180,389	2,355,389	0	4,356,213	175,824
Reserves - Capital	0	0	4,587,959	0	0	0
Reserves - Stability	0	5,367,056	3,774,992	0	5,418,957	51,901
Total	<u>9,483,644</u>	<u>28,643,029</u>	<u>33,137,659</u>	<u>6,596,376</u>	<u>23,130,892</u>	<u>-5,512,137</u>

148-BUILDING FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	3,444,358	4,770,629	4,770,629	2,514,343	5,187,637	417,008
5120002 - Disaster Relief	6,906	0	0	8,543	0	0
5130001 - Vacancy Factor	0	-85,226	-85,226	0	-92,536	-7,310
5140000 - Overtime	31,718	100,000	100,000	17,070	100,500	500
5140002 - Overtime- Code Enforcement	96	0	0	166	0	0
5160000 - Compensated Annual Leave	136,864	0	0	126,192	0	0
5160010 - Compensated Ann Leave Payoff	20,389	0	0	10,642	0	0
5160020 - Compensated Admin Leave	28,427	0	0	28,673	0	0
5170000 - Compensated Sick Leave	93,858	0	0	61,754	0	0
5170010 - Compensated Sick Leave Payoff	22,276	0	0	0	0	0
5210000 - Fica Taxes	279,276	372,596	372,596	204,371	404,555	31,959
5220000 - Retirement Contributions	347,454	500,089	500,089	284,519	582,094	82,005
5230000 - Health Insurance	755,959	1,068,871	1,068,871	562,587	1,191,300	122,429
5231000 - Life Insurance	3,732	4,921	4,921	2,669	5,365	444
5232000 - Dental Insurance	19,075	24,549	24,549	14,447	25,973	1,424
5233000 - Lt Disability Insurance	5,884	7,797	7,797	4,358	8,474	677
5233100 - St Disability Insurance	10,579	14,029	14,029	7,836	15,230	1,201
5240000 - Workers' Compensation	45,930	71,904	71,904	37,441	76,494	4,590
5250000 - Unemployment Compensation	4,970	0	0	-1,448	0	0
Personal Services:	\$5,257,749	\$6,850,159	\$6,850,159	\$3,884,162	\$7,505,086	\$654,927
Operating Expenses:						
5310000 - Professional Services	383,850	850,000	1,500,000	208,363	1,156,500	306,500
5310006 - Legal Fees	0	0	0	33,431	0	0
5340000 - Other Contractual Services	1,449,559	2,035,000	2,035,000	1,247,257	2,117,000	82,000
5400000 - Travel And Per Diem	4,817	25,850	25,850	2,734	26,751	901
5410000 - Communications	28,213	45,471	45,471	21,814	57,675	12,204
5420000 - Freight & Postage Services	1,818	2,240	2,240	552	2,240	0
5440000 - Rentals And Leases	3,533	3,480	3,480	1,160	7,670	4,190
5450000 - Insurance	86,575	24,501	24,501	24,501	24,501	0
5460000 - Repair & Maintenance Svcs	469,557	700,515	725,515	168,550	615,970	-84,545
5462000 - Rep & Maint-automotive	19,041	31,920	31,920	3,902	27,360	-4,560
5470000 - Printing And Binding	603	8,540	8,540	2,043	6,275	-2,265
5490000 - Oth Current Chgs & Obligations	21,233	29,800	1,621,864	76,622	114,800	85,000
5490500 - Reimbursement Of Py Revenue	222,792	0	0	130,334	0	0
5490501 - OH-Workers' Compensation	21,508	19,404	19,404	19,404	20,328	924
5490502 - OH-Property & Liability Insuranc	15,454	3,851	3,851	3,851	3,851	0
5490503 - OH-Dental Insurance	5,608	6,629	6,629	6,629	6,945	316
5490504 - OH-Health Insurance	20,842	20,131	20,131	20,131	21,086	955
5490505 - OH-Life/AD&D, STD, LTD	4,454	3,931	3,931	3,931	4,068	137
5490509 - OH-Fleet Oversight	2,080	2,625	2,625	2,625	2,625	0
5490511 - OH-Fleet Fuel	11,700	3,800	3,800	3,800	3,800	0
5511000 - Office Supplies	8,759	14,150	14,150	6,096	26,729	12,579
5512000 - Office Equipment	350	0	0	214	0	0
5520000 - Operating Supplies	15,472	45,859	45,859	15,452	49,710	3,851
5520010 - Computer Software	2,783	12,024	12,024	3,741	11,100	-924
5520011 - Computer Software, SAAS	0	0	1,000,000	106,433	235,000	235,000
5520020 - Computer Hardware, Non-Capit	30,249	505,972	505,972	2,496	259,000	-246,972
5521000 - Gas & Oil	44,456	62,455	62,455	23,589	63,336	881

148-BUILDING FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Membership	25,371	22,787	22,787	5,620	21,115	-1,672
5541000 - Registration Fees	0	0	0	6	0	0
5550000 - Training	37,397	96,884	96,884	28,177	102,345	5,461
Operating Expenses:	\$2,938,074	\$4,577,819	\$7,844,883	\$2,173,457	\$4,987,780	\$409,961
Capital Outlay:						
5640000 - Machinery & Equipment	1,366	0	0	0	0	0
5640020 - Computer Hardware, Capital	110,098	25,000	25,000	0	0	-25,000
5650000 - Construction In Progress	772,897	6,983,794	7,040,465	209,350	0	-6,983,794
5680010 - Computer Software, Capital	0	0	0	0	6,000	6,000
Capital Outlay:	\$884,362	\$7,008,794	\$7,065,465	\$209,350	\$6,000	-\$7,002,794
Transfers Out:						
5910001 - Tran Out-general Fund	320,858	658,812	658,812	329,406	856,856	198,044
5910502 - Tran Out - Prop & Casualty	71,535	0	0	0	0	0
5910510 - Tran Out Fleet	506	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	10,560	0	0	0	0	0
Transfers Out:	\$403,459	\$658,812	\$658,812	\$329,406	\$856,856	\$198,044
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,014,465	2,014,465	0	2,190,289	175,824
5990020 - Reserve For Contingency	0	2,165,924	340,924	0	2,165,924	0
Reserves - Operating:	\$0	\$4,180,389	\$2,355,389	\$0	\$4,356,213	\$175,824
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	4,587,959	0	0	0
Reserves - Capital:	\$0	\$0	\$4,587,959	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,367,056	3,774,992	0	5,418,957	51,901
Reserves - Stability:	\$0	\$5,367,056	\$3,774,992	\$0	\$5,418,957	\$51,901
TOTAL EXPENDITURES:	\$9,483,644	\$28,643,029	\$33,137,659	\$6,596,376	\$23,130,892	-\$5,512,137

FUND 149 – EAST U.S. 192 CRA FUND

TRENDS & ISSUES

Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

Personal Services supports .75 FTEs, which remains unchanged from the FY21 Adopted Budget and increased \$2,293 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$214,604 primarily due to professional services for beautification.

Capital Outlay includes a recommended CIP project request for landscaping on East 192. Ongoing projects will be funded by Fund Balance which will be included later in the budget process in order to have as accurate of estimates as possible.

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

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

Overall, this Fund increased \$488,803 from the FY21 Adopted Budget.

REVENUES

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

149-EAST 192 CRA

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	17,909	7,511	7,511	1,697	7,511	0
Less 5% Statutory Reduction	0	-376	-376	0	-376	0
Transfers In	568,749	729,589	727,669	727,669	1,318,111	588,522
Fund Balance	0	1,046,580	1,412,002	0	946,861	-99,719
Total	586,658	1,783,304	2,146,806	729,366	2,272,107	488,803
Expenditures						
Personal Services	657	61,050	61,050	47,313	63,343	2,293
Operating Expenses	1,107	503,760	503,760	1,410	289,156	-214,604
Capital Outlay	0	500,000	500,000	0	1,844,437	1,344,437
Transfers Out	4,412	24,756	24,756	24,756	24,413	-343
Reserves - Operating	0	128,241	126,321	0	50,758	-77,483
Reserves - Capital	0	565,497	930,919	0	0	-565,497
Total	6,176	1,783,304	2,146,806	73,479	2,272,107	488,803

FUND 149 – EAST U.S. 192 CRA FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	380	42,575	42,575	29,773	43,851	1,276
5130001 - Vacancy Factor	0	-745	-745	0	-767	-22
5140000 - Overtime	63	0	0	1,084	0	0
5160000 - Compensated Annual Leave	14	0	0	1,341	0	0
5160020 - Compensated Admin Leave	7	0	0	91	0	0
5170000 - Compensated Sick Leave	0	0	0	667	0	0
5210000 - Fica Taxes	33	3,258	3,258	2,293	3,354	96
5220000 - Retirement Contributions	46	4,257	4,257	3,309	4,745	488
5230000 - Health Insurance	109	11,216	11,216	8,391	11,670	454
5231000 - Life Insurance	0	42	42	32	43	1
5232000 - Dental Insurance	2	180	180	135	180	0
5233000 - Lt Disability Insurance	1	70	70	51	70	0
5233100 - St Disability Insurance	1	124	124	92	127	3
5240000 - Workers' Compensation	1	73	73	55	70	-3
Personal Services:	\$657	\$61,050	\$61,050	\$47,313	\$63,343	\$2,293
Operating Expenses:						
5310000 - Professional Services	0	500,000	500,000	0	285,496	-214,504
5400000 - Travel And Per Diem	0	600	600	0	600	0
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	0	400	400	0	400	0
5490501 - OH-Workers' Compensation	77	180	180	180	180	0
5490503 - OH-Dental Insurance	20	62	62	62	62	0
5490504 - OH-Health Insurance	75	187	187	187	187	0
5490505 - OH-Life/AD&D, STD, LTD	15	36	36	36	36	0
5540000 - Books,pubs,subs & Membership	920	795	795	945	995	200
5541000 - Registration Fees	0	1,000	1,000	0	700	-300
Operating Expenses:	\$1,107	\$503,760	\$503,760	\$1,410	\$289,156	-\$214,604
Capital Outlay:						
5650000 - Construction In Progress	0	500,000	500,000	0	1,844,437	1,344,437
Capital Outlay:	\$0	\$500,000	\$500,000	\$0	\$1,844,437	\$1,344,437
Transfers Out:						
5910001 - Tran Out-general Fund	4,412	24,756	24,756	24,756	24,413	-343
Transfers Out:	\$4,412	\$24,756	\$24,756	\$24,756	\$24,413	-\$343
Reserves - Operating:						
5990020 - Reserve For Contingency	0	128,241	126,321	0	50,758	-77,483
Reserves - Operating:	\$0	\$128,241	\$126,321	\$0	\$50,758	-\$77,483
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	365,422	0	0	0
5990041 - Res For Capital - Designated	0	565,497	565,497	0	0	-565,497
Reserves - Capital:	\$0	\$565,497	\$930,919	\$0	\$0	-\$565,497
TOTAL EXPENDITURES:	\$6,176	\$1,783,304	\$2,146,806	\$73,479	\$2,272,107	\$488,803

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

TRENDS & ISSUES

As approved on September 10, 2012, Ordinance 12-23 created the West 192 Development Authority. The West 192 Development Authority is funded by tax increment funds (TIF) revenues received based on taxable value within the Development Area and will be used for community development purposes.

This Fund supports 3.65 FTEs which is a decrease of .20 FTE from the FY21 Adopted Budget due to the annual reevaluation of position appropriations. Personal Services increased \$35,244 due to the following however, these changes were partially offset by the above mentioned position changes:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased as a result of mid-year staffing changes which was partially offset by rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$235,935 primarily due to professional services for targeted projects along the W192 Corridor.

Capital Outlay is not requested for FY22. Ongoing projects will be funded by Fund Balance which will be included later in the budget process in order to have as accurate of estimates as possible.

Transfers Out decreased \$48,531 due to the cost allocation plan.

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

Overall, this Fund's budget decreased \$6,454,621 from the FY21 Adopted Budget. In addition, the Recommended Budget supports the requests of the Development Authority.

REVENUES

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

150-WEST 192 DEVELOPMENT AUTHORITY

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	112,067	50,629	50,629	10,215	50,629	0
Less 5% Statutory Reduction	0	-2,531	-2,531	0	-2,531	0
Transfers In	6,090,783	4,219,261	4,197,958	4,197,958	4,548,890	329,629
Fund Balance	0	7,831,469	7,993,701	0	1,047,219	-6,784,250
Total	<u>6,202,850</u>	<u>12,098,828</u>	<u>12,239,757</u>	<u>4,208,173</u>	<u>5,644,207</u>	<u>-6,454,621</u>
Expenditures						
Personal Services	368,602	327,505	327,505	211,263	362,749	35,244
Operating Expenses	1,053,413	5,108,514	5,289,474	218,086	4,872,579	-235,935
Capital Outlay	314,461	5,391,690	5,396,864	35,034	0	-5,391,690
Transfers Out	78,258	118,555	118,555	118,555	70,024	-48,531
Reserves - Operating	0	338,855	317,552	0	338,855	0
Reserves - Capital	0	813,709	789,807	0	0	-813,709
Total	<u>1,814,734</u>	<u>12,098,828</u>	<u>12,239,757</u>	<u>582,938</u>	<u>5,644,207</u>	<u>-6,454,621</u>

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	249,145	239,250	239,250	123,209	267,770	28,520
5120002 - Disaster Relief	0	0	0	292	0	0
5130001 - Vacancy Factor	0	-4,188	-4,188	0	-4,688	-500
5140000 - Overtime	469	0	0	1,163	0	0
5140002 - Overtime- Code Enforcement	263	0	0	0	0	0
5160000 - Compensated Annual Leave	7,687	0	0	9,792	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	8,538	0	0
5160020 - Compensated Admin Leave	778	0	0	1,197	0	0
5170000 - Compensated Sick Leave	14,685	0	0	4,501	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	11,275	0	0
5210000 - Fica Taxes	19,579	18,302	18,302	10,664	20,490	2,188
5220000 - Retirement Contributions	33,753	31,613	31,613	18,851	38,916	7,303
5230000 - Health Insurance	35,928	37,469	37,469	18,168	35,093	-2,376
5231000 - Life Insurance	278	243	243	139	269	26
5232000 - Dental Insurance	1,108	1,137	1,137	697	1,086	-51
5233000 - Lt Disability Insurance	436	383	383	226	431	48
5233100 - St Disability Insurance	748	669	669	396	737	68
5240000 - Workers' Compensation	2,573	2,627	2,627	1,898	2,645	18
5250000 - Unemployment Compensation	1,173	0	0	258	0	0
Personal Services:	\$368,602	\$327,505	\$327,505	\$211,263	\$362,749	\$35,244
Operating Expenses:						
5310000 - Professional Services	1,035,076	5,050,733	5,231,693	204,543	3,322,409	-1,728,324
5310006 - Legal Fees	4,418	0	0	0	0	0
5340000 - Other Contractual Services	143	530	530	98	530	0
5400000 - Travel And Per Diem	0	5,300	5,300	0	5,300	0
5410000 - Communications	2,722	3,407	3,407	1,582	3,407	0
5420000 - Freight & Postage Services	0	2,000	2,000	1	2,000	0
5450000 - Insurance	496	1,485	1,485	1,485	1,485	0
5462000 - Rep & Maint-automotive	22	1,600	1,600	996	1,300	-300
5470000 - Printing And Binding	237	3,000	3,000	26	1,500	-1,500
5480000 - Promotional Activities	0	20,000	20,000	4,377	20,000	0
5490000 - Oth Current Chgs & Obligations	0	0	0	0	1,500,000	1,500,000
5490501 - OH-Workers' Compensation	1,247	924	924	924	876	-48
5490502 - OH-Property & Liability Insuranc	88	234	234	234	234	0
5490503 - OH-Dental Insurance	325	316	316	316	301	-15
5490504 - OH-Health Insurance	1,210	959	959	959	910	-49
5490505 - OH-Life/AD&D, STD, LTD	252	185	185	185	176	-9
5490509 - OH-Fleet Oversight	240	315	315	315	315	0
5490511 - OH-Fleet Fuel	1,350	456	456	456	456	0
5511000 - Office Supplies	144	600	600	357	600	0
5512000 - Office Equipment	0	800	800	0	800	0
5520000 - Operating Supplies	491	1,750	1,750	250	1,250	-500
5521000 - Gas & Oil	2,994	7,760	7,760	807	5,770	-1,990
5540000 - Books,pubs,subs & Membership	175	860	860	175	860	0
5541000 - Registration Fees	1,784	3,000	3,000	0	1,000	-2,000
5550000 - Training	0	2,300	2,300	0	1,100	-1,200
Operating Expenses:	\$1,053,413	\$5,108,514	\$5,289,474	\$218,086	\$4,872,579	-\$235,935

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	314,461	5,391,690	5,396,864	35,034	0	-5,391,690
Capital Outlay:	\$314,461	\$5,391,690	\$5,396,864	\$35,034	\$0	-\$5,391,690
Transfers Out:						
5910001 - Tran Out-general Fund	78,014	118,555	118,555	118,555	70,024	-48,531
5910502 - Tran Out - Prop & Casualty	244	0	0	0	0	0
Transfers Out:	\$78,258	\$118,555	\$118,555	\$118,555	\$70,024	-\$48,531
Reserves - Operating:						
5990020 - Reserve For Contingency	0	338,855	317,552	0	338,855	0
Reserves - Operating:	\$0	\$338,855	\$317,552	\$0	\$338,855	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	813,709	789,807	0	0	-813,709
Reserves - Capital:	\$0	\$813,709	\$789,807	\$0	\$0	-\$813,709
TOTAL EXPENDITURES:	\$1,814,734	\$12,098,828	\$12,239,757	\$582,938	\$5,644,207	-\$6,454,621

FUND 151 – CDBG FUND

TRENDS & ISSUES

The Community Development Block Grant (CDBG) Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

Personal Services supports 3.45 FTEs, which is an increase of .25 FTEs as the Community Grants Program Specialist II position is no longer split funded (50/50) with SHIP, but rather split 75/25 with the COVID 19 Human Services CARES account.

Overall Personal Services increased \$26,589 due to the above mentioned changes as well as following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$1,290,679 primarily due to Other Current Charges & Obligations.

Capital Outlay is not included at this time as remaining funds for ongoing projects will be brought forward later on in the budget process to ensure the estimates are as accurate as possible.

Grants and Aids in the amount of \$120,000 is to support the BVL after Hours Clinic.

Overall, this Fund decreased \$1,342,328 from the FY21 Adopted Budget due to anticipated funding for FY22.

REVENUES

The CDBG Fund is funded by grant revenue and Fund Balance. Intergovernmental Revenue includes the new FY22 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining grant funds from the prior year which total \$5,288,966.

151-CDBG FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	1,507,103	6,629,518	6,629,518	625,237	5,288,966	-1,340,552
Fund Balance	0	1,776	6,119	0	0	-1,776
Total	<u>1,507,103</u>	<u>6,631,294</u>	<u>6,635,637</u>	<u>625,237</u>	<u>5,288,966</u>	<u>-1,342,328</u>
Expenditures						
Personal Services	130,338	223,568	223,568	89,110	250,157	26,589
Operating Expenses	1,184,029	6,209,488	5,538,749	1,734,767	4,918,809	-1,290,679
Capital Outlay	0	0	675,082	261,457	0	0
Grants and Aids	188,238	198,238	198,238	0	120,000	-78,238
Transfers Out	156	0	0	0	0	0
Total	<u>1,502,760</u>	<u>6,631,294</u>	<u>6,635,637</u>	<u>2,085,333</u>	<u>5,288,966</u>	<u>-1,342,328</u>

151 - CDBG FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	84,471	150,204	150,204	49,177	168,255	18,051
5120002 - Disaster Relief	0	0	0	902	0	0
5130001 - Vacancy Factor	0	-2,673	-2,673	0	-2,988	-315
5140000 - Overtime	2,192	2,500	2,500	5,566	2,500	0
5150300 - Class C Meals	44	0	0	0	0	0
5160000 - Compensated Annual Leave	4,411	0	0	1,760	0	0
5160020 - Compensated Admin Leave	771	0	0	228	0	0
5170000 - Compensated Sick Leave	5,190	0	0	3,602	0	0
5210000 - Fica Taxes	6,966	11,681	11,681	4,199	13,062	1,381
5220000 - Retirement Contributions	7,776	15,270	15,270	6,118	18,476	3,206
5230000 - Health Insurance	16,802	43,139	43,139	16,723	47,220	4,081
5231000 - Life Insurance	96	155	155	56	172	17
5232000 - Dental Insurance	559	995	995	431	1,077	82
5233000 - Lt Disability Insurance	150	245	245	89	272	27
5233100 - St Disability Insurance	272	442	442	161	494	52
5240000 - Workers' Compensation	638	1,610	1,610	100	1,617	7
Personal Services:	\$130,338	\$223,568	\$223,568	\$89,110	\$250,157	\$26,589
Operating Expenses:						
5310000 - Professional Services	76,478	50,000	50,000	14,365	21,357	-28,643
5400000 - Travel And Per Diem	5,209	9,000	9,000	-111	9,000	0
5410000 - Communications	433	500	500	253	500	0
5420000 - Freight & Postage Services	641	500	500	24	500	0
5440000 - Rentals And Leases	720	500	500	13	500	0
5460000 - Repair & Maintenance Svcs	0	400	400	0	400	0
5470000 - Printing And Binding	351	950	950	300	950	0
5480000 - Promotional Activities	164	10,000	10,000	0	5,000	-5,000
5488000 - Promotional-ads/media Buys	1,564	20,000	20,000	1,014	5,000	-15,000
5490000 - Oth Current Chgs & Obligations	1,081,982	6,096,738	5,425,999	1,713,769	4,855,702	-1,241,036
5511000 - Office Supplies	5,301	5,000	5,000	350	5,000	0
5512000 - Office Equipment	120	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	17	2,000	2,000	0	2,000	0
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Membership	8,525	3,600	3,600	4,190	3,600	0
5541000 - Registration Fees	2,524	5,000	5,000	600	5,000	0
5550000 - Training	0	4,000	4,000	0	3,000	-1,000
Operating Expenses:	\$1,184,029	\$6,209,488	\$5,538,749	\$1,734,767	\$4,918,809	-\$1,290,679
Capital Outlay:						
5650000 - Construction In Progress	0	0	675,082	261,457	0	0
Capital Outlay:	\$0	\$0	\$675,082	\$261,457	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	160,000	120,000	120,000	0	120,000	0
5811000-Aids To Gov't Agencies	28,238	78,238	78,238	0	0	-78,238
Grants and Aids:	\$188,238	\$198,238	\$198,238	\$0	\$120,000	-\$78,238
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	156	0	0	0	0	0
Transfers Out:	\$156	\$0	\$0	\$0	\$0	\$0

151 - CDBG FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$1,502,760	\$6,631,294	\$6,635,637	\$2,085,333	\$5,288,966	-\$1,342,328

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 are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

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

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is restricted for expenditures in the respective area.

152-MUNI SVCS TAX UNITS MSTU FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	1,375,024	1,427,454	1,427,454	1,360,736	1,417,624	-9,830
PY Delinquent Ad Valorem Tax	-878	0	0	0	0	0
Miscellaneous Revenues	25,908	0	0	2,589	0	0
Less 5% Statutory Reduction	0	-71,370	-71,370	0	-70,881	489
Other Sources	3,743	0	0	0	0	0
Fund Balance	0	782,786	1,174,826	0	809,635	26,849
Total	1,403,797	2,138,870	2,530,910	1,363,326	2,156,378	17,508
Expenditures						
Operating Expenses	984,943	1,759,018	2,151,166	822,319	1,781,451	22,433
Capital Outlay	0	44,378	44,378	0	44,378	0
Transfers Out	74,967	305,474	305,366	149,379	300,549	-4,925
Reserves - Operating	0	30,000	30,000	0	30,000	0
Total	1,059,910	2,138,870	2,530,910	971,698	2,156,378	17,508

152-MUNI SVCS TAX UNITS MSTU FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	27,516	28,547	28,547	27,245	28,354	-193
5340000 - Other Contractual Services	10,272	28,780	28,780	6,037	87,760	58,980
5410000 - Communications	1,934	3,111	3,111	1,944	3,260	149
5430000 - Utility Services	556,656	716,050	725,362	421,409	676,416	-39,634
5440000 - Rentals And Leases	9,350	10,200	10,200	7,650	10,800	600
5450000 - Insurance	33,321	0	0	0	0	0
5450005 - Insurance MSTU	0	36,413	36,413	9,885	11,862	-24,551
5460000 - Repair & Maintenance Svcs	345,244	840,255	1,126,906	251,316	833,757	-6,498
5490000 - Oth Current Chgs & Obligations	650	95,662	191,847	96,835	129,242	33,580
Operating Expenses:	\$984,943	\$1,759,018	\$2,151,166	\$822,319	\$1,781,451	\$22,433
Capital Outlay:						
5635000 - Improv-stormwater Facilities	0	44,378	44,378	0	44,378	0
Capital Outlay:	\$0	\$44,378	\$44,378	\$0	\$44,378	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	53,273	262,651	262,533	131,189	258,021	-4,630
5910704 - Transfers out-Property Appr	21,694	42,823	42,833	18,190	42,528	-295
Transfers Out:	\$74,967	\$305,474	\$305,366	\$149,379	\$300,549	-\$4,925
Reserves - Operating:						
5990020 - Reserve For Contingency	0	30,000	30,000	0	30,000	0
Reserves - Operating:	\$0	\$30,000	\$30,000	\$0	\$30,000	\$0
TOTAL EXPENDITURES:	\$1,059,910	\$2,138,870	\$2,530,910	\$971,698	\$2,156,378	\$17,508

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 budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Overall, the Recommended Budget reflects a decrease from the FY21 Adopted Budget.

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or resolution for that community. As such, revenue collected is restricted to the individual community.

153-MUNI SVCS BENEFIT UNITS MSBU FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	29,621	36,792	36,792	35,193	37,938	1,146
Miscellaneous Revenues	980	0	0	103	0	0
Less 5% Statutory Reduction	0	-1,840	-1,840	0	-1,897	-57
Fund Balance	0	63,413	68,234	0	54,065	-9,348
Total	30,601	98,365	103,186	35,296	90,106	-8,259
Expenditures						
Operating Expenses	18,598	49,870	49,497	15,551	42,441	-7,429
Transfers Out	2,650	16,233	16,233	8,117	15,403	-830
Reserves - Restricted	0	32,262	37,456	0	32,262	0
Total	21,248	98,365	103,186	23,667	90,106	-8,259

153-MUNI SVCS BENEFIT UNITS MSBU FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	593	736	736	690	759	23
5430000 - Utility Services	7,778	13,005	13,499	6,011	10,069	-2,936
5460000 - Repair & Maintenance Svcs	10,227	36,129	35,262	8,835	31,613	-4,516
Operating Expenses:	\$18,598	\$49,870	\$49,497	\$15,536	\$42,441	-\$7,429
Transfers Out:						
5910001 - Tran Out-general Fund	2,650	16,233	16,233	8,117	15,403	-830
Transfers Out:	\$2,650	\$16,233	\$16,233	\$8,117	\$15,403	-\$830
Reserves - Restricted:						
5990070 - Reserves Restricted	0	32,262	37,456	0	32,262	0
Reserves - Restricted:	\$0	\$32,262	\$37,456	\$0	\$32,262	\$0
TOTAL EXPENDITURES:	\$21,248	\$98,365	\$103,186	\$23,653	\$90,106	-\$8,259

FUND 154 – CONSTITUTIONAL GAS TAX FUND

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance.

This Fund does not support Personal Services.

Operating Expenditures remains unchanged from the FY21 Adopted Budget. The overall Road Resurfacing program is proposed to remain the same as FY21 at \$12,000,000. The dirt road maintenance/paving program remains at the same annual amount as prior years at \$750,000.

Also included in the budget are Capital Expenses related to replacing and purchasing heavy equipment and fleet vehicles. As with FY21, staff is recommending to utilize the capital lease program for these purchases.

Overall, this Fund is increasing \$2,149,635 from the FY21 Adopted Budget primarily due to Capital Lease purchases and transfer out to the General Fund for the cost allocation.

REVENUES

The major revenue sources for this Fund are the 2 cent tax per gallon on motor fuel and Transfers In. Revenues are projected to increase \$451,782 due to the anticipated recovery from the negative impact of COVID-19; revenue will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. 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 lease proceeds for vehicles, Interest and Fund Balance.

154-CONSTITUTIONAL GAS TAX FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	3,926,780	3,494,534	3,494,534	2,379,973	3,946,316	451,782
Miscellaneous Revenues	38,244	19,516	19,516	2,405	19,516	0
Less 5% Statutory Reduction	0	-175,702	-175,702	0	-198,292	-22,590
Transfers In	5,290,953	8,939,359	8,939,359	4,469,680	9,368,270	428,911
Other Sources	1,496,000	1,204,154	1,204,154	0	3,049,000	1,844,846
Fund Balance	0	1,365,608	1,683,521	0	812,294	-553,314
Total	10,751,977	14,847,469	15,165,382	6,852,057	16,997,104	2,149,635
Expenditures						
Operating Expenses	9,750,958	12,750,000	13,064,582	10,151,355	12,750,000	0
Capital Outlay	1,624,848	1,204,154	1,207,485	621,063	3,049,000	1,844,846
Debt Service	265,838	546,345	546,345	546,342	787,272	240,927
Transfers Out	7,567	73,797	73,797	36,899	137,659	63,862
Reserves - Debt	0	273,173	273,173	0	273,173	0
Total	11,649,211	14,847,469	15,165,382	11,355,660	16,997,104	2,149,635

154-CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	95,428	0	47,345	0	0	0
5460000 - Repair & Maintenance Svcs	0	0	0	159	0	0
5460007 - R&M Road Milling and Resurfaci	8,976,351	12,000,000	12,267,237	9,886,104	12,000,000	0
5460009 - Dirt Road Maintenance/Paving	679,179	750,000	750,000	265,093	750,000	0
Operating Expenses:	\$9,750,958	\$12,750,000	\$13,064,582	\$10,151,355	\$12,750,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	1,624,848	1,204,154	1,207,485	621,063	3,049,000	1,844,846
Capital Outlay:	\$1,624,848	\$1,204,154	\$1,207,485	\$621,063	\$3,049,000	\$1,844,846
Debt Service:						
5710000 - Principal	201,528	465,443	465,443	465,442	703,740	238,297
5720000 - Interest	64,310	80,902	80,902	80,901	83,532	2,630
Debt Service:	\$265,838	\$546,345	\$546,345	\$546,342	\$787,272	\$240,927
Transfers Out:						
5910001 - Tran Out-general Fund	7,567	73,797	73,797	36,899	137,659	63,862
Transfers Out:	\$7,567	\$73,797	\$73,797	\$36,899	\$137,659	\$63,862
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	273,173	273,173	0	273,173	0
Reserves - Debt:	\$0	\$273,173	\$273,173	\$0	\$273,173	\$0
TOTAL EXPENDITURES:	\$11,649,211	\$14,847,469	\$15,165,382	\$11,355,660	\$16,997,104	\$2,149,635

FUND 155 – WEST 192 MSBU PHASE 1 FUND

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

Personal Services supports 2.75 FTEs, which is an increase of .05 FTE from the FY21 Adopted Budget due to mid-year staffing changes. Personal Services increased \$46,099 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased by \$613,314 primarily due to decreases in Repair & Maintenance Services and Utility Services.

Capital Outlay does not include any new requests. Ongoing projects will be funded by Fund Balance which will be included later in the budget process in order to have as accurate of estimates as possible.

Transfers Out increased \$76,969 due to the cost allocation plan.

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

Overall, there is a decrease of \$282,870 over the FY21 Adopted Budget.

REVENUES

Revenue is provided from Special Assessments, Interest and Fund Balance.

155-WEST 192 MSBU PHASE I

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	3,285,798	3,138,780	3,138,780	2,891,453	3,138,780	0
Miscellaneous Revenues	289,781	192,259	192,259	64,445	186,951	-5,308
Less 5% Statutory Reduction	0	-166,552	-166,552	0	-166,287	265
Other Sources	22,403	0	0	0	0	0
Fund Balance	0	2,387,149	3,076,815	0	2,109,322	-277,827
Total	<u>3,597,982</u>	<u>5,551,636</u>	<u>6,241,302</u>	<u>2,955,898</u>	<u>5,268,766</u>	<u>-282,870</u>
Expenditures						
Personal Services	193,468	230,053	230,053	113,523	276,152	46,099
Operating Expenses	2,483,073	3,346,914	3,346,914	1,714,548	2,733,600	-613,314
Capital Outlay	0	1,000,000	1,000,000	0	0	-1,000,000
Transfers Out	137,609	67,250	67,250	33,625	144,219	76,969
Reserves - Operating	0	907,419	907,419	0	932,003	24,584
Reserves - Capital	0	0	689,666	0	1,182,792	1,182,792
Total	<u>2,814,150</u>	<u>5,551,636</u>	<u>6,241,302</u>	<u>1,861,696</u>	<u>5,268,766</u>	<u>-282,870</u>

155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	128,717	162,860	162,860	65,159	190,443	27,583
5130001 - Vacancy Factor	0	-2,852	-2,852	0	-3,334	-482
5140000 - Overtime	535	0	0	1,570	0	0
5140002 - Overtime- Code Enforcement	263	0	0	131	0	0
5160000 - Compensated Annual Leave	3,801	0	0	5,065	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,659	0	0
5160020 - Compensated Admin Leave	161	0	0	557	0	0
5170000 - Compensated Sick Leave	5,212	0	0	1,656	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,832	0	0
5210000 - Fica Taxes	10,080	12,458	12,458	5,586	14,568	2,110
5220000 - Retirement Contributions	17,630	23,961	23,961	10,539	30,571	6,610
5230000 - Health Insurance	22,307	28,499	28,499	12,055	38,717	10,218
5231000 - Life Insurance	141	165	165	71	193	28
5232000 - Dental Insurance	657	749	749	327	711	-38
5233000 - Lt Disability Insurance	221	261	261	116	304	43
5233100 - St Disability Insurance	383	454	454	205	523	69
5240000 - Workers' Compensation	3,360	3,498	3,498	1,993	3,456	-42
Personal Services:	\$193,468	\$230,053	\$230,053	\$113,523	\$276,152	\$46,099
Operating Expenses:						
5310000 - Professional Services	2,752	10,000	10,000	0	0	-10,000
5312000 - Tax Collector Fees	72,292	65,127	65,127	63,787	65,127	0
5340000 - Other Contractual Services	10,901	60,565	60,565	374	765	-59,800
5400000 - Travel And Per Diem	40	1,400	1,400	0	650	-750
5410000 - Communications	5,810	7,888	7,888	3,898	6,122	-1,766
5420000 - Freight & Postage Services	3,191	3,000	3,000	0	3,700	700
5430000 - Utility Services	342,197	507,854	507,854	202,116	314,750	-193,104
5440000 - Rentals And Leases	780	780	780	390	780	0
5450000 - Insurance	7,853	7,620	7,620	7,620	7,620	0
5460000 - Repair & Maintenance Svcs	1,959,526	2,566,155	2,566,155	1,428,053	2,268,329	-297,826
5462000 - Rep & Maint-automotive	1,335	1,100	1,100	988	1,800	700
5470000 - Printing And Binding	0	2,000	2,000	20	1,000	-1,000
5490501 - OH-Workers' Compensation	694	648	648	648	660	12
5490502 - OH-Property & Liability Insuranc	1,402	1,198	1,198	1,198	1,198	0
5490503 - OH-Dental Insurance	180	221	221	221	225	4
5490504 - OH-Health Insurance	672	671	671	671	685	14
5490505 - OH-Life/AD&D, STD, LTD	140	129	129	129	132	3
5490509 - OH-Fleet Oversight	80	210	210	210	210	0
5490511 - OH-Fleet Fuel	450	304	304	304	304	0
5511000 - Office Supplies	235	300	300	241	300	0
5520000 - Operating Supplies	347	650	650	111	650	0
5521000 - Gas & Oil	3,384	4,094	4,094	2,235	3,693	-401
5525000 - Tools	0	450	450	0	350	-100
5530000 - Road Materials & Supplies	66,818	100,000	100,000	0	50,000	-50,000
5540000 - Books,pubs,subs & Membership	1,995	4,000	4,000	1,245	4,000	0
5550000 - Training	0	550	550	89	550	0
Operating Expenses:	\$2,483,073	\$3,346,914	\$3,346,914	\$1,714,548	\$2,733,600	-\$613,314
Capital Outlay:						

155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	1,000,000	1,000,000	0	0	-1,000,000
Capital Outlay:	\$0	\$1,000,000	\$1,000,000	\$0	\$0	-\$1,000,000
Transfers Out:						
5910001 - Tran Out-general Fund	133,738	67,250	67,250	33,625	144,219	76,969
5910502 - Tran Out - Prop & Casualty	3,871	0	0	0	0	0
Transfers Out:	\$137,609	\$67,250	\$67,250	\$33,625	\$144,219	\$76,969
Reserves - Operating:						
5990010 - Reserve For Cash	0	607,369	607,369	0	523,579	-83,790
5990020 - Reserve For Contingency	0	300,050	300,050	0	408,424	108,374
Reserves - Operating:	\$0	\$907,419	\$907,419	\$0	\$932,003	\$24,584
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	689,666	0	1,182,792	1,182,792
Reserves - Capital:	\$0	\$0	\$689,666	\$0	\$1,182,792	\$1,182,792
TOTAL EXPENDITURES:	\$2,814,150	\$5,551,636	\$6,241,302	\$1,861,696	\$5,268,766	-\$282,870

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. Funds will be carried forward from FY21 and included later on in the budget process to ensure estimates are as accurate as possible.

This Fund supports 5.78 grant funded FTEs, which is an increase of 1.78 FTEs primarily due to the reallocation of 3.78 FTEs from a former department to the Emergency Rental Assistance grant, which were partially offset by the reduction of 2 FTEs as the County will not be applying for the VOCA grant in FY22.

Included in the request are anticipated grant funding for the following FY22 CIP projects: Landscape for E192, Kempfer Road Culvert Replacement, BVL Drainage Improvement, Simpson Road Phase I, Sunrail Poinciana Parking Lot, Sunrail Tupperware Parking Lot, Bellalago Academy Sidewalk, Neovation Way, Buenaventura Safety Improvements, Marigold Safety Improvements, and Deerwood Sidewalk Gaps.

REVENUES

Revenues are received from various Federal, State and private grants. Additional revenue source is Fund Balance.

156-FEDERAL AND STATE GRANTS FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	71,194,171	79,861,421	49,025,031	32,167,026	23,971,791	-55,889,630
Miscellaneous Revenues	338	0	0	0	0	0
Fund Balance	0	0	0	0	144,428	144,428
Total	<u>71,194,509</u>	<u>79,861,421</u>	<u>49,025,031</u>	<u>32,167,026</u>	<u>24,116,219</u>	<u>-55,745,202</u>
Expenditures						
Personal Services	49,338,664	244,673	18,857,173	15,409,025	308,260	63,587
Operating Expenses	364,422	49,524,905	1,329,155	1,900,888	83,315	-49,441,590
Capital Outlay	21,451,918	16,513,255	18,405,037	1,675,138	23,724,644	7,211,389
Grants and Aids	6,026	13,407,751	10,262,829	3,292,319	0	-13,407,751
Transfers Out	33,479	170,837	170,837	29,463	0	-170,837
Total	<u>71,194,509</u>	<u>79,861,421</u>	<u>49,025,031</u>	<u>22,306,833</u>	<u>24,116,219</u>	<u>-55,745,202</u>

156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	159,654	180,669	270,855	187,045	193,356	12,687
5120002 - Disaster Relief	9,446	0	0	558	0	0
5130001 - Vacancy Factor	0	-1,132	-1,132	0	-1,293	-161
5140000 - Overtime	12	0	0	3,012	0	0
5160000 - Compensated Annual Leave	4,321	0	0	8,011	0	0
5160020 - Compensated Admin Leave	2,033	0	0	962	0	0
5170000 - Compensated Sick Leave	2,211	0	0	5,314	0	0
5180002 - PS Sheriff's Payroll Reimb	32,387,485	0	14,184,779	13,191,955	0	0
5180003 - PS Corrections Payroll Reimb.	16,709,190	0	4,293,359	1,934,127	0	0
5210000 - Fica Taxes	13,156	13,823	20,446	15,178	14,790	967
5220000 - Retirement Contributions	15,806	18,066	27,084	20,607	20,920	2,854
5230000 - Health Insurance	33,113	30,957	58,141	39,627	77,217	46,260
5231000 - Life Insurance	171	184	275	203	198	14
5232000 - Dental Insurance	990	984	1,701	1,172	1,896	912
5233000 - Lt Disability Insurance	270	290	435	325	309	19
5233100 - St Disability Insurance	488	524	781	587	558	34
5240000 - Workers' Compensation	317	308	449	344	309	1
Personal Services:	\$49,338,664	\$244,673	\$18,857,173	\$15,409,025	\$308,260	\$63,587
Operating Expenses:						
5310000 - Professional Services	0	0	0	373	0	0
5310007 - Inmate Medical Reimb	0	0	0	1,342,895	0	0
5340000 - Other Contractual Services	0	49,578	776,550	419,286	0	-49,578
5390000 - Training	0	1,100	1,100	0	0	-1,100
5400000 - Travel And Per Diem	5,819	13,307	8,284	129	8,284	-5,023
5410000 - Communications	13,862	17,803	20,479	14,638	12,454	-5,349
5462000 - Rep & Maint-automotive	0	0	0	436	0	0
5470000 - Printing And Binding	2,902	0	0	0	0	0
5480000 - Promotional Activities	822	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	183,922	49,229,902	279,875	31,025	0	-49,229,902
5490501 - OH-Workers' Compensation	0	0	0	0	907	907
5490503 - OH-Dental Insurance	0	0	0	0	311	311
5490504 - OH-Health Insurance	0	0	0	0	940	940
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	181	181
5511000 - Office Supplies	1,081	692	30,692	664	0	-692
5512000 - Office Equipment	495	0	0	2,408	0	0
5520000 - Operating Supplies	110,864	178,741	172,173	53,459	21,063	-157,678
5520010 - Computer Software	0	0	0	1,492	0	0
5522000 - Chemicals	36,821	22,144	31,916	27,022	31,916	9,772
5525000 - Tools	0	0	0	1,823	0	0
5540000 - Books,pubs,subs & Membership	4,686	2,321	2,234	1,512	1,407	-914
5541000 - Registration Fees	600	600	0	0	0	-600
5550000 - Training	2,547	8,717	5,852	3,725	5,852	-2,865
Operating Expenses:	\$364,422	\$49,524,905	\$1,329,155	\$1,900,888	\$83,315	-\$49,441,590
Capital Outlay:						
5640000 - Machinery & Equipment	87,872	12,000	88,073	79,078	13,000	1,000
5650000 - Construction In Progress	21,364,046	16,501,255	18,316,964	1,596,060	23,711,644	7,210,389
Capital Outlay:	\$21,451,918	\$16,513,255	\$18,405,037	\$1,675,138	\$23,724,644	\$7,211,389

156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Grants and Aids:						
5810000 - Aids To Gov't Agencies	6,026	14,747	36,975	9,946	0	-14,747
5820000 - Aids To Private Organization	0	13,242,980	14,400	14,220	0	-13,242,980
5820001 - Aids To Private Organization-FQ	0	75,000	0	0	0	-75,000
5820002 - Aids to Private Organization-Par	0	75,000	0	0	0	-75,000
5830002 - Health Department Mobile Unit	0	24	0	0	0	-24
5830003 - Rent Assistance	0	0	9,211,454	3,059,367	0	0
5830004 - Mortgage Assistance	0	0	0	2,870	0	0
5830005 - Utilities Assistance	0	0	1,000,000	205,917	0	0
Grants and Aids:	\$6,026	\$13,407,751	\$10,262,829	\$3,292,319	\$0	-\$13,407,751
Transfers Out:						
5910705 - Transfers out-Sheriff	33,479	170,837	170,837	29,463	0	-170,837
Transfers Out:	\$33,479	\$170,837	\$170,837	\$29,463	\$0	-\$170,837
TOTAL EXPENDITURES:	\$71,194,509	\$79,861,421	\$49,025,031	\$22,306,833	\$24,116,219	-\$55,745,202

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by both cities, the School District and the County for public safety and supporting agency communications.

Personal Services supports 3.34 FTEs which is a decrease of 0.01 FTEs from FY21 Adopted Budget due to the annual evaluation of position appropriations. Personal Services decreased \$83,186 primarily due to the freezing of the Radio Services Supervisor position, as this will be performed through contract labor in FY22, which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY22; however, these costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating expenditures increased \$204,050 primarily due to Professional Services for the Motorola System Manager.

Capital Outlay is requested to replace HVAC Bard Units in several Communication Tower Sites. Ongoing projects will be funded by Fund Balance, which will be included later in the budget process in order to have as accurate of estimates as possible.

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

Overall, this budget increased \$167,716 from the FY21 Adopted Budget.

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal 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. Interfund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios. Additional revenues include Interest, Rents and Royalties, and Fund Balance.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	1,015,190	846,029	846,029	816,896	872,851	26,822
Judgment, Fines & Forfeits	251,717	238,437	238,437	129,660	220,648	-17,789
Miscellaneous Revenues	40,385	37,044	37,044	21,806	37,044	0
Less 5% Statutory Reduction	0	-56,076	-56,076	0	-56,527	-451
Transfers In	1,622,951	1,213,335	1,213,335	606,668	1,278,479	65,144
Fund Balance	0	715,350	885,504	0	809,340	93,990
Total	<u>2,930,243</u>	<u>2,994,119</u>	<u>3,164,273</u>	<u>1,575,030</u>	<u>3,161,835</u>	<u>167,716</u>
Expenditures						
Personal Services	330,746	328,679	328,679	179,254	245,493	-83,186
Operating Expenses	1,874,193	1,849,381	1,991,782	1,554,441	2,053,431	204,050
Capital Outlay	242,301	44,999	44,999	21,553	60,000	15,001
Transfers Out	235,901	106,685	106,685	53,343	121,190	14,505
Reserves - Operating	0	664,375	692,128	0	645,363	-19,012
Reserves - Stability	0	0	0	0	36,358	36,358
Total	<u>2,683,142</u>	<u>2,994,119</u>	<u>3,164,273</u>	<u>1,808,591</u>	<u>3,161,835</u>	<u>167,716</u>

158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	193,086	226,277	226,277	113,494	172,186	-54,091
5120002 - Disaster Relief	1,488	0	0	11	0	0
5130001 - Vacancy Factor	0	-4,013	-4,013	0	-3,065	948
5140000 - Overtime	1,680	3,000	3,000	3,029	3,000	0
5160000 - Compensated Annual Leave	10,858	0	0	7,035	0	0
5160010 - Compensated Ann Leave Payoff	12,963	0	0	0	0	0
5160020 - Compensated Admin Leave	2,294	0	0	684	0	0
5170000 - Compensated Sick Leave	3,155	0	0	3,515	0	0
5170010 - Compensated Sick Leave Payoff	16,201	0	0	0	0	0
5210000 - Fica Taxes	17,565	17,539	17,539	9,258	13,399	-4,140
5220000 - Retirement Contributions	23,228	27,920	27,920	13,159	19,934	-7,986
5230000 - Health Insurance	39,875	50,293	50,293	25,105	34,669	-15,624
5231000 - Life Insurance	206	234	234	116	179	-55
5232000 - Dental Insurance	920	1,044	1,044	580	768	-276
5233000 - Lt Disability Insurance	324	367	367	188	280	-87
5233100 - St Disability Insurance	587	663	663	340	506	-157
5240000 - Workers' Compensation	6,315	5,355	5,355	2,739	3,637	-1,718
Personal Services:	\$330,746	\$328,679	\$328,679	\$179,254	\$245,493	-\$83,186
Operating Expenses:						
5310000 - Professional Services	160,224	0	0	110,794	195,565	195,565
5313000 - Legal & Engineering Svcs	0	0	0	0	450	450
5340000 - Other Contractual Services	5,528	2,000	2,000	478	650	-1,350
5400000 - Travel And Per Diem	599	6,287	6,287	700	4,028	-2,259
5410000 - Communications	21,480	23,294	23,294	16,522	22,766	-528
5420000 - Freight & Postage Services	656	800	800	223	400	-400
5430000 - Utility Services	64,714	85,000	85,000	42,620	70,000	-15,000
5440000 - Rentals And Leases	53,873	56,918	56,918	55,472	63,959	7,041
5450000 - Insurance	45,896	49,621	49,621	49,621	49,621	0
5460000 - Repair & Maintenance Svcs	1,485,468	1,551,348	1,693,749	1,249,874	1,588,964	37,616
5462000 - Rep & Maint-automotive	980	1,800	1,800	1,152	1,200	-600
5490000 - Oth Current Chgs & Obligations	10,648	0	0	75	0	0
5490501 - OH-Workers' Compensation	858	804	804	804	562	-242
5490502 - OH-Property & Liability Insuranc	8,193	7,799	7,799	7,799	7,799	0
5490503 - OH-Dental Insurance	224	274	274	274	191	-83
5490504 - OH-Health Insurance	832	834	834	834	583	-251
5490505 - OH-Life/AD&D, STD, LTD	329	305	305	305	113	-192
5490509 - OH-Fleet Oversight	160	525	525	525	525	0
5490511 - OH-Fleet Fuel	900	760	760	760	760	0
5511000 - Office Supplies	494	750	750	326	900	150
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	120	6,700	6,700	5,533	18,331	11,631
5520010 - Computer Software	0	10,800	10,800	7,300	0	-10,800
5520020 - Computer Hardware, Non-Capit.	0	2,700	2,700	0	0	-2,700
5521000 - Gas & Oil	11,376	20,700	20,700	1,317	16,500	-4,200
5525000 - Tools	543	1,000	1,000	188	600	-400
5526000 - Clothing	100	900	900	160	400	-500
5540000 - Books,pubs,subs & Membership	0	912	912	345	499	-413
5541000 - Registration Fees	0	1,800	1,800	440	440	-1,360

158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	0	14,250	14,250	0	7,125	-7,125
Operating Expenses:	\$1,874,193	\$1,849,381	\$1,991,782	\$1,554,441	\$2,053,431	\$204,050
Capital Outlay:						
5628000 - Buildings Improvements	159,840	0	0	0	0	0
5640000 - Machinery & Equipment	0	20,000	20,000	0	0	-20,000
5640020 - Computer Hardware, Capital	29,526	0	0	0	0	0
5640100 - Vehicles	20,602	24,999	24,999	21,553	0	-24,999
5650000 - Construction In Progress	32,333	0	0	0	60,000	60,000
Capital Outlay:	\$242,301	\$44,999	\$44,999	\$21,553	\$60,000	\$15,001
Transfers Out:						
5910001 - Tran Out-general Fund	213,248	98,655	98,655	49,328	121,190	22,535
5910502 - Tran Out - Prop & Casualty	22,626	0	0	0	0	0
5910510 - Tran Out Fleet	27	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	8,030	8,030	4,015	0	-8,030
Transfers Out:	\$235,901	\$106,685	\$106,685	\$53,343	\$121,190	\$14,505
Reserves - Operating:						
5990010 - Reserve For Cash	0	380,791	380,791	0	403,352	22,561
5990020 - Reserve For Contingency	0	283,584	311,337	0	242,011	-41,573
Reserves - Operating:	\$0	\$664,375	\$692,128	\$0	\$645,363	-\$19,012
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	0	0	36,358	36,358
Reserves - Stability:	\$0	\$0	\$0	\$0	\$36,358	\$36,358
TOTAL EXPENDITURES:	\$2,683,142	\$2,994,119	\$3,164,273	\$1,808,591	\$3,161,835	\$167,716

FUND 168 – SECTION 8 FUND

TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

Personal Services supports 13.65 FTEs which is an increase of 1 FTE due to the addition of a Housing Inspector. Overall, Personal Services increased \$47,113 due to the FTE change as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance decreased due to new hires waiving Health Insurance coverage; however, there are rate increases for FY22; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$3,811,222, which represents the anticipated FY22 allocations.

Transfers Out includes a transfer to Fund 251 for the debt service payment for Mill Creek Plaza.

Overall, this Fund increased \$3,733,335 over the FY21 Adopted Budget.

REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue sources are Interest and Fund Balance.

168-SECTION 8 FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	16,767,472	15,957,530	15,941,112	8,674,625	18,813,531	2,856,001
Miscellaneous Revenues	72,282	17,016	17,016	24,248	1,440	-15,576
Less 5% Statutory Reduction	0	-851	-851	0	-72	779
Fund Balance	0	2,441,486	3,619,720	0	3,333,617	892,131
Total	16,839,754	18,415,181	19,576,997	8,698,873	22,148,516	3,733,335
Expenditures						
Personal Services	783,553	911,990	911,990	611,102	959,103	47,113
Operating Expenses	15,711,812	17,300,396	18,447,212	13,384,145	21,111,618	3,811,222
Capital Outlay	14,205	130,795	145,795	134,331	5,795	-125,000
Transfers Out	707	72,000	72,000	0	72,000	0
Total	16,510,276	18,415,181	19,576,997	14,129,578	22,148,516	3,733,335

168 - SECTION 8 FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	466,008	606,801	606,801	341,759	645,592	38,791
5120002 - Disaster Relief	987	0	0	158	0	0
5130001 - Vacancy Factor	0	-10,706	-10,706	0	-11,385	-679
5140000 - Overtime	8,392	5,000	5,000	27,233	5,000	0
5150300 - Class C Meals	16	0	0	0	0	0
5160000 - Compensated Annual Leave	22,235	0	0	22,074	0	0
5160010 - Compensated Ann Leave Payoff	145	0	0	3,818	0	0
5160020 - Compensated Admin Leave	1,638	0	0	1,763	0	0
5170000 - Compensated Sick Leave	32,031	0	0	17,168	0	0
5210000 - Fica Taxes	38,675	46,801	46,801	29,742	49,767	2,966
5220000 - Retirement Contributions	53,761	55,646	55,646	46,043	64,228	8,582
5230000 - Health Insurance	149,946	196,597	196,597	114,771	195,432	-1,165
5231000 - Life Insurance	531	618	618	369	657	39
5232000 - Dental Insurance	3,352	4,038	4,038	2,434	3,710	-328
5233000 - Lt Disability Insurance	832	980	980	595	1,041	61
5233100 - St Disability Insurance	1,506	1,771	1,771	1,078	1,881	110
5240000 - Workers' Compensation	2,961	4,444	4,444	2,097	3,180	-1,264
5250000 - Unemployment Compensation	539	0	0	0	0	0
Personal Services:	\$783,553	\$911,990	\$911,990	\$611,102	\$959,103	\$47,113
Operating Expenses:						
5310000 - Professional Services	3,080	1,000	1,000	0	1,000	0
5320000 - Accounting & Auditing Svcs	0	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	20,041	18,000	18,000	12,699	20,000	2,000
5400000 - Travel And Per Diem	0	9,000	9,000	-183	9,000	0
5410000 - Communications	4,064	2,500	2,500	2,223	2,500	0
5420000 - Freight & Postage Services	8,629	5,000	5,000	5,414	5,000	0
5440000 - Rentals And Leases	32,926	4,000	4,000	59,360	77,819	73,819
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	1,381	1,000	1,000	529	1,000	0
5470000 - Printing And Binding	200	500	500	463	500	0
5480000 - Promotional Activities	5,466	5,000	5,000	0	5,000	0
5488000 - Promotional-ads/media Buys	195	1,000	1,000	0	1,000	0
5490000 - Oth Current Chgs & Obligations	1,698,588	3,125,864	4,272,680	1,453,168	4,673,071	1,547,207
5491000 - Other Government Agencies	13,910,667	14,084,732	14,084,732	11,833,735	16,263,428	2,178,696
5511000 - Office Supplies	16,898	15,000	15,000	15,570	19,500	4,500
5512000 - Office Equipment	600	500	500	0	500	0
5520000 - Operating Supplies	874	7,500	7,500	229	8,500	1,000
5521000 - Gas & Oil	2,312	3,000	3,000	625	3,000	0
5540000 - Books,pubs,subs & Membership	726	500	500	311	500	0
5541000 - Registration Fees	2,168	7,000	7,000	0	8,000	1,000
5550000 - Training	3,000	5,000	5,000	0	8,000	3,000
Operating Expenses:	\$15,711,812	\$17,300,396	\$18,447,212	\$13,384,145	\$21,111,618	\$3,811,222
Capital Outlay:						
5640020 - Computer Hardware, Capital	14,205	5,795	5,795	0	5,795	0
5650000 - Construction In Progress	0	125,000	140,000	134,331	0	-125,000
Capital Outlay:	\$14,205	\$130,795	\$145,795	\$134,331	\$5,795	-\$125,000
Transfers Out:						

168 - SECTION 8 FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910251 - Transfer Out - Public Imp Rev Bc	0	72,000	72,000	0	72,000	0
5910502 - Tran Out - Prop & Casualty	707	0	0	0	0	0
Transfers Out:	\$707	\$72,000	\$72,000	\$0	\$72,000	\$0
TOTAL EXPENDITURES:	\$16,510,276	\$18,415,181	\$19,576,997	\$14,129,578	\$22,148,516	\$3,733,335

FUND 177 – FIRE IMPACT FEE FUND

TRENDS & ISSUES

<p>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. 2017-96 and can only be used as directed by the Ordinance for needs related to new growth.</p>
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<p>The Fire Impact Fee Fund does not support Personal Services.</p>

<p>Operating Expenditures increased \$40,000 to provide for an outside consultant to update the fire impact fee program.</p>
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<p>Capital Outlay does not include new projects. Ongoing projects will be funded by Fund Balance which will be included later in the budget process in order to have as accurate estimates as possible.</p>

<p>Overall, at this time of the process, this Fund decreased \$3,552,986 from the FY21 Adopted Budget.</p>
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REVENUES

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

177-FIRE IMPACT FEE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	2,404,974	2,428,049	2,428,049	2,263,910	2,817,000	388,951
Miscellaneous Revenues	78,058	54,322	54,322	6,603	26,000	-28,322
Less 5% Statutory Reduction	0	-124,119	-124,119	0	-142,150	-18,031
Fund Balance	0	7,243,129	7,384,807	0	3,347,545	-3,895,584
Total	<u>2,483,032</u>	<u>9,601,381</u>	<u>9,743,059</u>	<u>2,270,513</u>	<u>6,048,395</u>	<u>-3,552,986</u>
Expenditures						
Operating Expenses	24,284	20,000	20,000	13,877	60,000	40,000
Capital Outlay	0	6,196,290	6,657,173	125	0	-6,196,290
Transfers Out	61,225	12,471	12,471	6,236	18,164	5,693
Reserves - Operating	0	5,412	5,412	0	13,027	7,615
Reserves - Capital	0	3,367,208	3,048,003	0	5,957,204	2,589,996
Total	<u>85,509</u>	<u>9,601,381</u>	<u>9,743,059</u>	<u>20,238</u>	<u>6,048,395</u>	<u>-3,552,986</u>

177 - FIRE IMPACT FEE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	10,000	10,000	0	50,000	40,000
5340000 - Other Contractual Services	6,234	10,000	10,000	4,853	10,000	0
5490500 - Reimbursement Of Py Revenue	18,050	0	0	9,024	0	0
Operating Expenses:	\$24,284	\$20,000	\$20,000	\$13,877	\$60,000	\$40,000
Capital Outlay:						
5650000 - Construction In Progress	0	6,196,290	6,657,173	125	0	-6,196,290
Capital Outlay:	\$0	\$6,196,290	\$6,657,173	\$125	\$0	-\$6,196,290
Transfers Out:						
5910001 - Tran Out-general Fund	61,225	12,471	12,471	6,236	18,164	5,693
Transfers Out:	\$61,225	\$12,471	\$12,471	\$6,236	\$18,164	\$5,693
Reserves - Operating:						
5990010 - Reserve For Cash	0	5,412	5,412	0	13,027	7,615
Reserves - Operating:	\$0	\$5,412	\$5,412	\$0	\$13,027	\$7,615
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	2,589,996	2,589,996
5990041 - Res For Capital - Designated	0	3,367,208	3,048,003	0	3,367,208	0
Reserves - Capital:	\$0	\$3,367,208	\$3,048,003	\$0	\$5,957,204	\$2,589,996
TOTAL EXPENDITURES:	\$85,509	\$9,601,381	\$9,743,059	\$20,238	\$6,048,395	-\$3,552,986

FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

<p>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.</p>
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<p>Operating Expenditures increased \$2,053,429, primarily due to Other Current Charges & Obligations as a result of anticipated revenues in FY22, which are transferred to the City of St. Cloud quarterly per the Board approved Interlocal Agreement.</p>
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<p>Capital Outlay increased \$7,756,088 primarily due to capital projects in Parks District 1; requests include East 192 CRA Parks project, Campbell City Park/Community Center project and the Marydia Community Center project.</p>

<p>Transfers Out includes a transfer to the General Fund for the Cost Allocation.</p>

<p>Reserves for Capital includes funds for anticipated capital projects.</p>
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<p>Overall, this Fund increased \$1,188,216 from the FY21 Adopted Budget.</p>

REVENUES

<p>The main revenue source is from impact fees collected on new developments as well as Fund Balance. The Impact Fee revenue reflects an increase over the FY21 Adopted Budget.</p>

178-PARKS IMPACT FEE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	8,440,268	7,418,219	9,166,550	9,384,463	8,538,603	1,120,384
Miscellaneous Revenues	192,286	0	0	16,118	0	0
Less 5% Statutory Reduction	0	-370,911	-458,328	0	-426,930	-56,019
Fund Balance	0	12,787,155	15,986,737	0	12,911,006	123,851
Total	8,632,554	19,834,463	24,694,959	9,400,582	21,022,679	1,188,216
Expenditures						
Operating Expenses	42,977	25,000	4,808,925	2,809,138	2,078,429	2,053,429
Capital Outlay	4,823,653	4,070,922	8,122,082	3,421,950	11,827,010	7,756,088
Transfers Out	59,247	42,422	42,422	21,211	51,972	9,550
Reserves - Capital	0	15,696,119	11,721,530	0	7,065,268	-8,630,851
Total	4,925,877	19,834,463	24,694,959	6,252,298	21,022,679	1,188,216

FUND 178 – PARKS IMPACT FEE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	15,864	0	0	0	0	0
5340000 - Other Contractual Services	16,908	25,000	50,000	16,286	49,409	24,409
5490000 - Oth Current Chgs & Obligations	0	0	4,698,925	2,759,279	1,959,020	1,959,020
5490500 - Reimbursement Of Py Revenue	10,204	0	60,000	33,572	70,000	70,000
Operating Expenses:	\$42,977	\$25,000	\$4,808,925	\$2,809,138	\$2,078,429	\$2,053,429
Capital Outlay:						
5650000 - Construction In Progress	4,823,653	4,070,922	8,122,082	3,421,950	11,827,010	7,756,088
Capital Outlay:	\$4,823,653	\$4,070,922	\$8,122,082	\$3,421,950	\$11,827,010	\$7,756,088
Transfers Out:						
5910001 - Tran Out-general Fund	59,247	42,422	42,422	21,211	51,972	9,550
Transfers Out:	\$59,247	\$42,422	\$42,422	\$21,211	\$51,972	\$9,550
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	14,694,989	11,721,530	0	7,065,268	-7,629,721
5990041 - Res For Capital - Designated	0	1,001,130	0	0	0	-1,001,130
Reserves - Capital:	\$0	\$15,696,119	\$11,721,530	\$0	\$7,065,268	-\$8,630,851
TOTAL EXPENDITURES:	\$4,925,877	\$19,834,463	\$24,694,959	\$6,252,298	\$21,022,679	\$1,188,216

FUND 180 – INMATE WELFARE FUND

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED tests and research materials to those requiring detention or supervision in Osceola County.

Personal Services support 2 FTEs which remain unchanged from the FY21 Adopted Budget. Personal Services decreased \$363 due to the following:

- Health Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY22; however those costs as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Retirement Contributions and Workers' Compensation were adjusted based on rates set by the State
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$8,195 primarily due to changing cable services from Dish to Spectrum.

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

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

Overall, the Recommended Budget reflects an increase of \$249,699 from the FY21 Adopted Budget.

REVENUES

The County contracts with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, charges for printing services, Interest and Fund Balance.

180-INMATE WELFARE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	81,783	75,874	75,874	40,982	79,971	4,097
Miscellaneous Revenues	882,945	757,453	757,453	652,690	757,453	0
Less 5% Statutory Reduction	0	-4,741	-4,741	0	-4,947	-206
Fund Balance	0	1,550,839	2,084,433	0	1,796,647	245,808
Total	964,728	2,379,425	2,913,019	693,672	2,629,124	249,699
Expenditures						
Personal Services	124,519	134,687	134,687	92,047	134,324	-363
Operating Expenses	509,967	758,967	758,967	405,696	767,162	8,195
Capital Outlay	26,559	186,000	186,000	0	186,000	0
Transfers Out	37,457	64,527	64,527	32,264	66,541	2,014
Reserves - Operating	0	397,639	450,999	0	452,144	54,505
Reserves - Stability	0	837,605	1,317,839	0	1,022,953	185,348
Total	698,503	2,379,425	2,913,019	530,007	2,629,124	249,699

180-INMATE WELFARE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	77,318	83,866	83,866	55,526	86,382	2,516
5130001 - Vacancy Factor	0	-1,642	-1,642	0	-1,687	-45
5140000 - Overtime	158	10,000	10,000	990	10,000	0
5160000 - Compensated Annual Leave	5,299	0	0	4,466	0	0
5170000 - Compensated Sick Leave	2,158	0	0	3,359	0	0
5210000 - Fica Taxes	5,924	7,180	7,180	4,673	7,374	194
5220000 - Retirement Contributions	7,664	9,386	9,386	6,461	10,429	1,043
5230000 - Health Insurance	21,902	21,830	21,830	13,565	17,598	-4,232
5231000 - Life Insurance	86	95	95	62	99	4
5232000 - Dental Insurance	641	656	656	495	656	0
5233000 - Lt Disability Insurance	136	150	150	101	154	4
5233100 - St Disability Insurance	246	272	272	183	279	7
5240000 - Workers' Compensation	2,988	2,894	2,894	2,166	3,040	146
Personal Services:	\$124,519	\$134,687	\$134,687	\$92,047	\$134,324	-\$363
Operating Expenses:						
5310000 - Professional Services	46,764	118,964	118,964	12,377	118,964	0
5340000 - Other Contractual Services	227,584	307,403	307,403	196,068	307,403	0
5430000 - Utility Services	1,204	1,204	1,204	1,003	9,447	8,243
5440000 - Rentals And Leases	21,848	42,636	42,636	32,622	42,636	0
5450000 - Insurance	233	521	521	521	521	0
5460000 - Repair & Maintenance Svcs	27,392	7,540	7,540	1,617	7,540	0
5490501 - OH-Workers' Compensation	514	480	480	480	480	0
5490502 - OH-Property & Liability Insuranc	42	82	82	82	82	0
5490503 - OH-Dental Insurance	134	164	164	164	164	0
5490504 - OH-Health Insurance	498	498	498	498	498	0
5490505 - OH-Life/AD&D, STD, LTD	156	144	144	144	96	-48
5511000 - Office Supplies	4,101	18,000	18,000	6,911	18,000	0
5512000 - Office Equipment	348	31,000	31,000	0	31,000	0
5520000 - Operating Supplies	168,683	204,831	204,831	142,100	204,831	0
5522000 - Chemicals	240	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	10,227	25,500	25,500	11,111	25,500	0
Operating Expenses:	\$509,967	\$758,967	\$758,967	\$405,696	\$767,162	\$8,195
Capital Outlay:						
5620000 - Buildings	0	150,000	150,000	0	150,000	0
5640000 - Machinery & Equipment	26,559	36,000	36,000	0	36,000	0
Capital Outlay:	\$26,559	\$186,000	\$186,000	\$0	\$186,000	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	37,342	64,527	64,527	32,264	66,541	2,014
5910502 - Tran Out - Prop & Casualty	115	0	0	0	0	0
Transfers Out:	\$37,457	\$64,527	\$64,527	\$32,264	\$66,541	\$2,014
Reserves - Operating:						
5990010 - Reserve For Cash	0	159,697	159,697	0	192,144	32,447
5990020 - Reserve For Contingency	0	237,942	291,302	0	260,000	22,058
Reserves - Operating:	\$0	\$397,639	\$450,999	\$0	\$452,144	\$54,505
Reserves - Stability:						

180-INMATE WELFARE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	837,605	1,317,839	0	1,022,953	185,348
Reserves - Stability:	\$0	\$837,605	\$1,317,839	\$0	\$1,022,953	\$185,348
TOTAL EXPENDITURES:	\$698,503	\$2,379,425	\$2,913,019	\$530,007	\$2,629,124	\$249,699

FUND 184 – ROAD IMPACT FEE ZONE 4

TRENDS & ISSUES

The Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. This is essentially an inactive Fund as it is from the old Transportation Impact Fee program.

REVENUES

This Fund has no revenue for FY22.

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

184-ROAD IMPACT FEE ZONE 4

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	1	0	0	0	0	0
Total	1	0	0	0	0	0
Expenditures						
Transfers Out	3,074	0	0	0	0	0
Total	3,074	0	0	0	0	0

184-ROAD IMPACT FEE ZONE 4

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910244 - Tran Out Fund 244	3,074	0	0	0	0	0
Transfers Out:	\$3,074	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,074	\$0	\$0	\$0	\$0	\$0

FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY FUND

TRENDS & ISSUES

The Road Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County’s transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor.

REVENUES

Revenue sources include Interest and Fund Balance.

187-ROAD IMPACT FEE POINCIANA OVERLAY

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	6,261	0	0	417	2,000	2,000
Less 5% Statutory Reduction	0	0	0	0	-100	-100
Fund Balance	0	479,322	480,862	0	481,279	1,957
Total	6,261	479,322	480,862	417	483,179	3,857
Expenditures						
Reserves - Capital	0	479,322	480,862	0	483,179	3,857
Total	0	479,322	480,862	0	483,179	3,857

FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	479,322	480,862	0	483,179	3,857
Reserves - Capital:	\$0	\$479,322	\$480,862	\$0	\$483,179	\$3,857
TOTAL EXPENDITURES:	\$0	\$479,322	\$480,862	\$0	\$483,179	\$3,857

FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

TRENDS & ISSUES

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

Operating Expenditures increased \$284,921 for LYNX funding.

Capital Outlay includes no new requests. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

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

Reserves – Assigned reserves funds for a potential route expansion / grant opportunity.

Overall, this Fund increased \$964,851 from the FY21 Adopted Budget.

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. Revenues are projected to increase \$457,794 due to slightly projected improvements from being negatively impacted by the COVID-19 pandemic, but will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. Other sources of revenue include Interest, Fund Balance and a Transfer In from the General Fund to support LYNX as revenue generated by fuel tax is not sufficient to cover expenses.

189 - SECOND LOCAL OPTION FUEL TAX FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Other Taxes	7,572,525	6,790,032	6,790,032	4,580,763	7,247,826	457,794
Miscellaneous Revenues	43,650	80,566	80,566	358	80,566	0
Less 5% Statutory Reduction	0	-343,530	-343,530	0	-366,420	-22,890
Transfers In	0	2,267,240	2,267,240	1,133,620	2,267,240	0
Fund Balance	0	1,198,801	2,004,394	0	1,728,748	529,947
Total	<u>7,616,175</u>	<u>9,993,109</u>	<u>10,798,702</u>	<u>5,714,741</u>	<u>10,957,960</u>	<u>964,851</u>
Expenditures						
Operating Expenses	12,449,258	9,449,269	9,449,269	8,661,829	9,734,190	284,921
Capital Outlay	299,273	518,353	518,353	518,353	0	-518,353
Transfers Out	9,179	25,487	25,487	12,744	26,053	566
Reserves - Assigned	0	0	805,593	0	1,197,717	1,197,717
Total	<u>12,757,710</u>	<u>9,993,109</u>	<u>10,798,702</u>	<u>9,192,925</u>	<u>10,957,960</u>	<u>964,851</u>

189 - SECOND LOCAL OPTION FUEL TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	9,449,269	9,449,269	9,449,269	8,661,829	9,734,190	284,921
5460007 - R&M Road Milling and Resurfaci	2,999,989	0	0	0	0	0
Operating Expenses:	\$12,449,258	\$9,449,269	\$9,449,269	\$8,661,829	\$9,734,190	\$284,921
Capital Outlay:						
5650000 - Construction In Progress	299,273	518,353	518,353	518,353	0	-518,353
Capital Outlay:	\$299,273	\$518,353	\$518,353	\$518,353	\$0	-\$518,353
Transfers Out:						
5910001 - Tran Out-general Fund	9,179	25,487	25,487	12,744	26,053	566
Transfers Out:	\$9,179	\$25,487	\$25,487	\$12,744	\$26,053	\$566
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	805,593	0	1,197,717	1,197,717
Reserves - Assigned:	\$0	\$0	\$805,593	\$0	\$1,197,717	\$1,197,717
TOTAL EXPENDITURES:	\$12,757,710	\$9,993,109	\$10,798,702	\$9,192,925	\$10,957,960	\$964,851

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT FUND

TRENDS & ISSUES

This fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

Operating Expenses includes an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

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

Proposed projects include Cyrils Drive Improvement project. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Overall, this Fund’s total budget is \$17,107,308.

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 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.

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	377,177	0	9,102,613	9,039,264	10,045,782	10,045,782
Miscellaneous Revenues	0	0	0	1,216	0	0
Less 5% Statutory Reduction	0	0	-455,130	0	-502,289	-502,289
Fund Balance	0	0	377,177	0	7,563,815	7,563,815
Total	377,177	0	9,024,660	9,040,480	17,107,308	17,107,308
Expenditures						
Operating Expenses	0	0	5,000	0	5,000	5,000
Capital Outlay	0	0	2,908,290	657,994	8,797,315	8,797,315
Transfers Out	0	0	6,452	0	17,079	17,079
Reserves - Capital	0	0	6,104,918	0	8,287,914	8,287,914
Total	0	0	9,024,660	657,994	17,107,308	17,107,308

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	0	0	5,000	0	5,000	5,000
Operating Expenses:	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
Capital Outlay:						
5650000 - Construction In Progress	0	0	2,908,290	657,994	8,797,315	8,797,315
Capital Outlay:	\$0	\$0	\$2,908,290	\$657,994	\$8,797,315	\$8,797,315
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	6,452	0	17,079	17,079
Transfers Out:	\$0	\$0	\$6,452	\$0	\$17,079	\$17,079
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	6,104,918	0	8,287,914	8,287,914
Reserves - Capital:	\$0	\$0	\$6,104,918	\$0	\$8,287,914	\$8,287,914
TOTAL EXPENDITURES:	\$0	\$0	\$9,024,660	\$657,994	\$17,107,308	\$17,107,308

FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT FUND

TRENDS & ISSUES

This fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

Operating Expenses includes an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

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

Capital Outlay includes funding for Neptune Road. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Overall, this Fund’s total budget is \$10,650,232.

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 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.

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	148,966	0	4,282,726	4,943,335	5,137,584	5,137,584
Miscellaneous Revenues	0	0	0	471	0	0
Less 5% Statutory Reduction	0	0	-214,136	0	-256,879	-256,879
Fund Balance	0	0	148,966	0	5,769,527	5,769,527
Total	148,966	0	4,217,556	4,943,806	10,650,232	10,650,232
Expenditures						
Operating Expenses	0	0	5,000	0	5,000	5,000
Capital Outlay	0	0	0	0	750,609	750,609
Transfers Out	0	0	3,036	0	8,035	8,035
Reserves - Capital	0	0	4,209,520	0	9,886,588	9,886,588
Total	0	0	4,217,556	0	10,650,232	10,650,232

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	0	0	5,000	0	5,000	5,000
Operating Expenses:	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	750,609	750,609
Capital Outlay:	\$0	\$0	\$0	\$0	\$750,609	\$750,609
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	3,036	0	8,035	8,035
Transfers Out:	\$0	\$0	\$3,036	\$0	\$8,035	\$8,035
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	3,458,911	0	9,886,588	9,886,588
5990041 - Res For Capital - Designated	0	0	750,609	0	0	0
Reserves - Capital:	\$0	\$0	\$4,209,520	\$0	\$9,886,588	\$9,886,588
TOTAL EXPENDITURES:	\$0	\$0	\$4,217,556	\$0	\$10,650,232	\$10,650,232

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.

Overall, this Fund is projected to increase \$68,199 over the FY21 Adopted Budget.

REVENUES

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

201-LIMITED GO REFUNDING BONDS, SERIES 2015

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	1,124,672	1,223,938	1,223,938	1,223,938	1,215,616	-8,322
PY Delinquent Ad Valorem Tax	439	0	0	648	0	0
Miscellaneous Revenues	1,719	0	0	207	0	0
Less 5% Statutory Reduction	0	-61,197	-61,197	0	-60,781	416
Fund Balance	0	1,065,221	1,065,221	0	1,141,326	76,105
Total	1,126,829	2,227,962	2,227,962	1,224,793	2,296,161	68,199
Expenditures						
Operating Expenses	24,376	24,479	24,479	24,479	24,312	-167
Debt Service	1,126,309	1,124,352	1,124,352	1,124,351	1,126,892	2,540
Reserves - Debt	0	1,079,131	1,079,131	0	1,144,957	65,826
Total	1,150,685	2,227,962	2,227,962	1,148,830	2,296,161	68,199

FUND 201 – DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	24,376	24,479	24,479	24,479	24,312	-167
Operating Expenses:	\$24,376	\$24,479	\$24,479	\$24,479	\$24,312	-\$167
Debt Service:						
5710000 - Principal	975,000	995,000	995,000	995,000	1,020,000	25,000
5720000 - Interest	151,309	129,352	129,352	129,351	106,892	-22,460
Debt Service:	\$1,126,309	\$1,124,352	\$1,124,352	\$1,124,351	\$1,126,892	\$2,540
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,079,131	1,079,131	0	1,082,762	3,631
5990034 - Bond Reserves - Other	0	0	0	0	62,195	62,195
Reserves - Debt:	\$0	\$1,079,131	\$1,079,131	\$0	\$1,144,957	\$65,826
TOTAL EXPENDITURES:	\$1,150,685	\$2,227,962	\$2,227,962	\$1,148,830	\$2,296,161	\$68,199

FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

TRENDS & ISSUES

This Fund was established in FY09 to account for the payment of principal, interest and other debt service costs. This bond was issued to provide funds to finance costs of acquisition; construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. As this bond sunset in October 2018, the final payment in FY19 was made utilizing Fund Balance. This Fund is closed due to refunding in FY19. FY20 had a fund balance due to remaining cash from interest. These funds were moved to Fund 242.

REVENUES

This Fund has no revenue.

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

202-D/S SALES TAX REV 2009

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
<u>Expenditures</u>						
Transfers Out	4,500	0	0	0	0	0
Total	4,500	0	0	0	0	0

202 - DEBT SERVICE SALES TAX REVENUE BONDS 2009

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910242 - Transfers Out Fund 242	4,500	0	0	0	0	0
Transfers Out:	\$4,500	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,500	\$0	\$0	\$0	\$0	\$0

FUND 204 – DEBT SERVICE TAXABLE 5TH CENT REVENUE BOND SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. This bond will sunset in October 2045.

Overall, this Fund is projected to decrease \$268,562 from the FY21 Adopted Budget.

REVENUES

The primary funding source is Fund Balance.

204-TDT TAX BONDS SERIES 2012

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Fund Balance	0	544,294	549,394	0	275,732	-268,562
Total	0	544,294	549,394	0	275,732	-268,562
Expenditures						
Debt Service	267,200	271,682	271,682	271,681	270,632	-1,050
Transfers Out	653,681	1,980	7,080	0	0	-1,980
Reserves - Debt	0	270,632	270,632	0	5,100	-265,532
Total	920,881	544,294	549,394	271,681	275,732	-268,562

FUND 204 – DEBT SERVICE TAXABLE 5TH CENT REVENUE BOND SERIES 2012

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	240,000	255,000	255,000	255,000	265,000	10,000
5720000 - Interest	27,200	16,682	16,682	16,681	5,632	-11,050
Debt Service:	\$267,200	\$271,682	\$271,682	\$271,681	\$270,632	-\$1,050
Transfers Out:						
5910247 - Tran Out - 247	653,681	1,980	7,080	0	0	-1,980
Transfers Out:	\$653,681	\$1,980	\$7,080	\$0	\$0	-\$1,980
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	270,632	270,632	0	0	-270,632
5990034 - Bond Reserves - Other	0	0	0	0	5,100	5,100
Reserves - Debt:	\$0	\$270,632	\$270,632	\$0	\$5,100	-\$265,532
TOTAL EXPENDITURES:	\$920,881	\$544,294	\$549,394	\$271,681	\$275,732	-\$268,562

FUND 210 – DEBT SERVICE WEST 192 IIC FUND

TRENDS & ISSUES

This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033.

Overall, this Fund is projected to increase \$99,687 from the FY21 Adopted Budget.

REVENUES

The funding sources for FY22 are Special Assessments, Fund Balance and Interest.

210-W 192 PHASE IIC

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	320,719	329,843	329,843	314,443	365,430	35,587
Miscellaneous Revenues	8,256	4,500	4,500	1,195	1,595	-2,905
Less 5% Statutory Reduction	0	-16,717	-16,717	0	-18,351	-1,634
Fund Balance	0	396,488	464,512	0	465,127	68,639
Total	328,975	714,114	782,138	315,639	813,801	99,687
Expenditures						
Debt Service	353,950	329,782	329,782	329,631	365,469	35,687
Reserves - Debt	0	384,332	452,356	0	448,332	64,000
Total	353,950	714,114	782,138	329,631	813,801	99,687

FUND 210 – DEBT SERVICE WEST 192 IIC FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	70,000	55,000	55,000	55,000	45,000	-10,000
5710001 - Princ. Early Redemption	210,000	215,000	215,000	215,000	275,000	60,000
5720000 - Interest	72,900	58,282	58,282	58,281	43,969	-14,313
5730000 - Other Debt Service Costs	1,050	1,500	1,500	1,350	1,500	0
Debt Service:	\$353,950	\$329,782	\$329,782	\$329,631	\$365,469	\$35,687
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	88,419	88,419	0	71,394	-17,025
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
5990034 - Bond Reserves - Other	0	0	68,024	0	81,025	81,025
Reserves - Debt:	\$0	\$384,332	\$452,356	\$0	\$448,332	\$64,000
TOTAL EXPENDITURES:	\$353,950	\$714,114	\$782,138	\$329,631	\$813,801	\$99,687

FUND 211 – DEBT SERVICE SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was established in FY15 to account for principal, interest and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

Overall, this Fund is projected to increase \$23,250 over the FY21 Adopted Budget in accordance with the bond covenants.

REVENUES

The funding sources for FY22 are a transfer in from the General Fund, Fund Balance and Interest.

211 - SALES TAX REVENUE BONDS SERIES 2015A

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	5,736	5,834	5,834	1	5,915	81
Less 5% Statutory Reduction	0	-292	-292	0	-296	-4
Transfers In	3,354,609	3,368,016	3,368,016	0	3,369,192	1,176
Fund Balance	0	1,944,760	1,945,548	0	1,966,757	21,997
Total	3,360,345	5,318,318	5,319,106	1	5,341,568	23,250
Expenditures						
Debt Service	3,327,183	3,346,808	3,346,808	3,346,808	3,359,308	12,500
Reserves - Debt	0	1,971,510	1,972,298	0	1,982,260	10,750
Total	3,327,183	5,318,318	5,319,106	3,346,808	5,341,568	23,250

FUND 211 – DEBT SERVICE SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	485,000	530,000	530,000	530,000	570,000	40,000
5720000 - Interest	2,841,644	2,816,269	2,816,269	2,816,269	2,788,769	-27,500
5730000 - Other Debt Service Costs	539	539	539	539	539	0
Debt Service:	\$3,327,183	\$3,346,808	\$3,346,808	\$3,346,808	\$3,359,308	\$12,500
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,971,510	1,971,510	0	1,982,260	10,750
5990034 - Bond Reserves - Other	0	0	788	0	0	0
Reserves - Debt:	\$0	\$1,971,510	\$1,972,298	\$0	\$1,982,260	\$10,750
TOTAL EXPENDITURES:	\$3,327,183	\$5,318,318	\$5,319,106	\$3,346,808	\$5,341,568	\$23,250

FUND 236 – CAPITAL IMPROVEMENT BOND SERIES 2009

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. Funding sources included Transfers In from the General Fund and Fund 115 – Courthouse Facilities Fund to support debt service payments associated with the Parking Garage. Also, there was a Transfer In from the General Fund and Fund 306 – Local Infrastructure Sales Surtax to support the remaining debt service previously paid by Impact Fees. Additional revenue was received from a Federal Subsidy on the Build America & Recovery Zone Economic Development Bonds, as well as Interest and Fund Balance. This Fund is closed due to refunding in FY20. Remaining funds were transferred to the refunded Fund, DS CIRB 2019 (Fund 249).

REVENUES

This Fund has no revenue.

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

236-CAPITAL IMPROVEMENT BOND SERIES 2009

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	1,034,728	0	0	0	0	0
Other Sources	96,359,522	0	0	0	0	0
Fund Balance	0	0	39,501	0	0	0
Total	97,394,250	0	39,501	0	0	0
Expenditures						
Debt Service	111,055,335	0	0	0	0	0
Transfers Out	310,003	0	39,501	0	0	0
Total	111,365,338	0	39,501	0	0	0

FUND 236 – CAPITAL IMPROVEMENT BOND SERIES 2009

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,280,000	0	0	0	0	0
5720000 - Interest	3,446,552	0	0	0	0	0
5740000 - Pmt Refunded Bond Escrow Age	104,328,783	0	0	0	0	0
Debt Service:	\$111,055,335	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910249 - Tran Out-Fund 249	310,003	0	39,501	0	0	0
Transfers Out:	\$310,003	\$0	\$39,501	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$111,365,338	\$0	\$39,501	\$0	\$0	\$0

FUND 238 – G.O. BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt services costs related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025.

This Fund is closed due to refunding in FY20. Remaining funds were transferred to Fund 250 - G.O. Bonds Series 2020.

REVENUES

This Fund has no revenue.

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

238-GO BONDS 2010

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	2,119,566	0	0	0	0	0
PY Delinquent Ad Valorem Tax	573	0	0	0	0	0
Miscellaneous Revenues	21,560	0	0	0	0	0
Other Sources	9,527,550	0	0	0	0	0
Fund Balance	0	0	17,159	0	0	0
Total	11,669,249	0	17,159	0	0	0
Expenditures						
Operating Expenses	41,923	0	0	0	0	0
Debt Service	13,426,628	0	0	0	0	0
Transfers Out	205,266	0	17,159	0	0	0
Total	13,673,817	0	17,159	0	0	0

FUND 238 – G.O. BONDS SERIES 2010

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	41,923	0	0	0	0	0
Operating Expenses:	\$41,923	\$0	\$0	\$0	\$0	\$0
Debt Service:						
5710000 - Principal	1,680,000	0	0	0	0	0
5720000 - Interest	382,819	0	0	0	0	0
5740000 - Pmt Refunded Bond Escrow Age	11,363,809	0	0	0	0	0
Debt Service:	\$13,426,628	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910250 - Transfer Out - GO Bonds Series	205,266	0	17,159	0	0	0
Transfers Out:	\$205,266	\$0	\$17,159	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$13,673,817	\$0	\$17,159	\$0	\$0	\$0

FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

TRENDS & ISSUES

This Fund was established in FY12 to account for the payments of principal, interest and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

Overall, this Fund is projected to increase \$76,750 over the FY21 Adopted Budget.

REVENUES

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

239-INFRA S TAX REV REFUNDING 2011

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	0	0	0	0	0	0
Transfers In	3,765,925	3,766,925	3,766,925	0	3,770,673	3,748
Fund Balance	0	3,522,813	3,522,815	0	3,595,815	73,002
Total	3,765,925	7,289,738	7,289,740	0	7,366,488	76,750
Expenditures						
Debt Service	3,694,175	3,693,925	3,693,925	3,693,925	3,681,300	-12,625
Reserves - Debt	0	3,595,813	3,595,815	0	3,685,188	89,375
Total	3,694,175	7,289,738	7,289,740	3,693,925	7,366,488	76,750

FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,130,000	3,280,000	3,280,000	3,280,000	3,425,000	145,000
5720000 - Interest	563,875	413,625	413,625	413,625	256,000	-157,625
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$3,694,175	\$3,693,925	\$3,693,925	\$3,693,925	\$3,681,300	-\$12,625
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,595,813	3,595,813	0	3,685,188	89,375
5990034 - Bond Reserves - Other	0	0	2	0	0	0
Reserves - Debt:	\$0	\$3,595,813	\$3,595,815	\$0	\$3,685,188	\$89,375
TOTAL EXPENDITURES:	\$3,694,175	\$7,289,738	\$7,289,740	\$3,693,925	\$7,366,488	\$76,750

FUND 240 – TDT REFUNDING & IMPROVEMENT BONDS SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A and will sunset in October 2034.

Overall, this Fund is projected to increase \$80,625 over the FY21 Adopted Budget.

REVENUES

Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund, Fund 105 – the 5th Cent Resort Tax Fund, as well as Interest and Fund Balance.

240-TDT REF & IMP 2012 DEBT SVC

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	12,704	12,920	12,920	2	13,109	189
Less 5% Statutory Reduction	0	-646	-646	0	-655	-9
Transfers In	5,536,813	5,533,358	5,533,358	0	5,550,823	17,465
Fund Balance	0	4,306,791	4,308,668	0	4,369,771	62,980
Total	5,549,517	9,852,423	9,854,300	2	9,933,048	80,625
Expenditures						
Debt Service	5,476,881	5,472,257	5,472,257	5,472,256	5,465,257	-7,000
Reserves - Debt	0	4,380,166	4,382,043	0	4,467,791	87,625
Total	5,476,881	9,852,423	9,854,300	5,472,256	9,933,048	80,625

FUND 240 – TDT REFUNDING & IMPROVEMENT BONDS SERIES 2012

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,920,000	3,065,000	3,065,000	3,065,000	3,215,000	150,000
5720000 - Interest	2,556,581	2,406,957	2,406,957	2,406,956	2,249,957	-157,000
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$5,476,881	\$5,472,257	\$5,472,257	\$5,472,256	\$5,465,257	-\$7,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,380,166	4,380,166	0	4,467,791	87,625
5990034 - Bond Reserves - Other	0	0	1,877	0	0	0
Reserves - Debt:	\$0	\$4,380,166	\$4,382,043	\$0	\$4,467,791	\$87,625
TOTAL EXPENDITURES:	\$5,476,881	\$9,852,423	\$9,854,300	\$5,472,256	\$9,933,048	\$80,625

FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

Overall, this Fund is projected to increase \$30,792 over the FY21 Adopted Budget.

REVENUES

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

241-INFRASTRUCTURE SALES SURTAX SERIES 2015

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	2,047	14,843	14,843	3	14,940	97
Less 5% Statutory Reduction	0	-742	-742	0	-747	-5
Transfers In	5,218,719	5,196,843	5,196,843	0	5,195,520	-1,323
Fund Balance	0	4,947,832	4,951,311	0	4,979,855	32,023
Total	5,220,766	10,158,776	10,162,255	3	10,189,568	30,792
Expenditures						
Debt Service	955,200	5,168,304	5,168,304	5,168,304	5,157,520	-10,784
Reserves - Debt	0	4,990,472	4,993,951	0	5,032,048	41,576
Total	955,200	10,158,776	10,162,255	5,168,304	10,189,568	30,792

FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	405,000	4,675,000	4,675,000	4,675,000	4,770,000	95,000
5720000 - Interest	550,200	493,304	493,304	493,304	387,520	-105,784
Debt Service:	\$955,200	\$5,168,304	\$5,168,304	\$5,168,304	\$5,157,520	-\$10,784
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,990,472	4,990,472	0	5,032,048	41,576
5990034 - Bond Reserves - Other	0	0	3,479	0	0	0
Reserves - Debt:	\$0	\$4,990,472	\$4,993,951	\$0	\$5,032,048	\$41,576
TOTAL EXPENDITURES:	\$955,200	\$10,158,776	\$10,162,255	\$5,168,304	\$10,189,568	\$30,792

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 (Fund 202). Additionally, remaining funds from Fund 202 were transferred to this Fund.

Overall, this Fund is projected to increase \$29,701 over the FY21 Adopted Budget in accordance with the bond covenants and debt service schedule.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 306 – Local Option Sales Tax Fund, Fund 134 – Countywide Fire Fund, as well as Interest and Fund Balance.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	6,314	6,374	6,374	5	6,443	69
Less 5% Statutory Reduction	0	-319	-319	0	-322	-3
Transfers In	2,943,090	2,936,333	2,936,333	0	2,942,687	6,354
Fund Balance	0	2,124,494	2,129,923	0	2,147,775	23,281
Total	2,949,404	5,066,882	5,072,311	5	5,096,583	29,701
Expenditures						
Debt Service	2,924,726	2,918,488	2,918,488	2,917,888	2,915,288	-3,200
Reserves - Debt	0	2,148,394	2,153,823	0	2,181,295	32,901
Total	2,924,726	5,066,882	5,072,311	2,917,888	5,096,583	29,701

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,260,000	1,305,000	1,305,000	1,305,000	1,355,000	50,000
5720000 - Interest	1,664,188	1,612,888	1,612,888	1,612,888	1,559,688	-53,200
5730000 - Other Debt Service Costs	539	600	600	0	600	0
Debt Service:	\$2,924,726	\$2,918,488	\$2,918,488	\$2,917,888	\$2,915,288	-\$3,200
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,148,394	2,148,394	0	2,181,294	32,900
5990034 - Bond Reserves - Other	0	0	5,429	0	1	1
Reserves - Debt:	\$0	\$2,148,394	\$2,153,823	\$0	\$2,181,295	\$32,901
TOTAL EXPENDITURES:	\$2,924,726	\$5,066,882	\$5,072,311	\$2,917,888	\$5,096,583	\$29,701

FUND 243 – TDT REVENUE BONDS SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payments of principal, interest and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

Overall, this Fund is projected to increase \$5,280 over the FY21 Adopted Budget.

REVENUES

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

243-DS TDT REV BOND SERIES 2016

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	0	0	0	1,209	0	0
Transfers In	1,381,783	1,384,592	1,384,592	0	1,369,253	-15,339
Fund Balance	0	2,340,556	2,350,457	0	2,361,175	20,619
Total	1,381,783	3,725,148	3,735,049	1,209	3,730,428	5,280
Expenditures						
Debt Service	1,377,110	1,375,687	1,375,688	1,375,148	1,377,780	2,093
Reserves - Debt	0	2,349,461	2,359,361	0	2,352,648	3,187
Total	1,377,110	3,725,148	3,735,049	1,375,148	3,730,428	5,280

FUND 243 – TDT REVENUE BONDS SERIES 2016

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	520,000	530,000	530,000	530,000	545,000	15,000
5720000 - Interest	856,571	845,148	845,149	845,148	832,241	-12,907
5730000 - Other Debt Service Costs	539	539	539	0	539	0
Debt Service:	\$1,377,110	\$1,375,687	\$1,375,688	\$1,375,148	\$1,377,780	\$2,093
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	964,527	964,527	0	967,714	3,187
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	0	9,900	0	0	0
Reserves - Debt:	\$0	\$2,349,461	\$2,359,361	\$0	\$2,352,648	\$3,187
TOTAL EXPENDITURES:	\$1,377,110	\$3,725,148	\$3,735,049	\$1,375,148	\$3,730,428	\$5,280

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY17 to account for the payments of principal, interest and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The new bond will sunset October 2024.

Overall, this Fund is projected to increase \$5,524 from the FY21 Adopted Budget in accordance with the bond covenants and approved debt service schedule.

REVENUES

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

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	0	0	0	45	0	0
Transfers In	551,863	550,956	550,956	0	501,727	-49,229
Fund Balance	0	453,932	506,071	0	508,685	54,753
Total	551,863	1,004,888	1,057,027	45	1,010,412	5,524
Expenditures						
Debt Service	4,764,755	548,410	548,410	548,409	547,445	-965
Reserves - Debt	0	456,478	508,617	0	462,967	6,489
Total	4,764,755	1,004,888	1,057,027	548,409	1,010,412	5,524

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,525,000	356,000	356,000	356,000	362,000	6,000
5720000 - Interest	239,755	192,410	192,410	192,409	185,445	-6,965
Debt Service:	\$4,764,755	\$548,410	\$548,410	\$548,409	\$547,445	-\$965
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	456,478	456,478	0	462,967	6,489
5990034 - Bond Reserves - Other	0	0	52,139	0	0	0
Reserves - Debt:	\$0	\$456,478	\$508,617	\$0	\$462,967	\$6,489
TOTAL EXPENDITURES:	\$4,764,755	\$1,004,888	\$1,057,027	\$548,409	\$1,010,412	\$5,524

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$26,078,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

Overall, this Fund is projected to increase \$35,139 from the FY21 Adopted Budget in accordance with the bond covenants and approved debt service schedule.

REVENUES

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

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	11,410	11,517	11,517	3	11,603	86
Less 5% Statutory Reduction	0	-576	-576	0	-580	-4
Transfers In	4,016,142	4,015,752	4,015,752	0	4,022,221	6,469
Fund Balance	0	3,838,992	3,842,661	0	3,867,580	28,588
Total	4,027,552	7,865,685	7,869,354	3	7,900,824	35,139
Expenditures						
Debt Service	3,990,637	3,990,838	3,990,838	3,990,436	3,989,835	-1,003
Reserves - Debt	0	3,874,847	3,878,516	0	3,910,989	36,142
Total	3,990,637	7,865,685	7,869,354	3,990,436	7,900,824	35,139

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,580,000	3,651,000	3,651,000	3,651,000	3,723,000	72,000
5720000 - Interest	410,637	339,838	339,838	339,436	266,835	-73,003
Debt Service:	\$3,990,637	\$3,990,838	\$3,990,838	\$3,990,436	\$3,989,835	-\$1,003
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,874,847	3,874,847	0	3,910,989	36,142
5990034 - Bond Reserves - Other	0	0	3,669	0	0	0
Reserves - Debt:	\$0	\$3,874,847	\$3,878,516	\$0	\$3,910,989	\$36,142
TOTAL EXPENDITURES:	\$3,990,637	\$7,865,685	\$7,869,354	\$3,990,436	\$7,900,824	\$35,139

FUND 246 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 to account for the principal, interest, and other debt service costs associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

Overall, this Fund is projected to increase \$5,983 from the FY21 Adopted Budget in accordance with bond covenants.

REVENUES

The primary funding source are Transfers In from any legally available sources. For FY22, the Transfer In is from the General Fund. Also, included is Fund Balance.

246 - DS PUBLIC IMP REV BONDS SERIES 2017

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Transfers In	1,482,834	1,481,252	1,481,252	0	1,483,027	1,775
Fund Balance	0	1,023,917	1,023,919	0	1,028,125	4,208
Total	1,482,834	2,505,169	2,505,171	0	2,511,152	5,983
Expenditures						
Debt Service	1,477,939	1,477,043	1,477,043	1,477,042	1,474,639	-2,404
Reserves - Debt	0	1,028,126	1,028,128	0	1,036,513	8,387
Total	1,477,939	2,505,169	2,505,171	1,477,042	2,511,152	5,983

246 - DS PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	555,000	565,000	565,000	565,000	575,000	10,000
5720000 - Interest	922,939	912,043	912,043	912,042	899,639	-12,404
Debt Service:	\$1,477,939	\$1,477,043	\$1,477,043	\$1,477,042	\$1,474,639	-\$2,404
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,028,126	1,028,126	0	1,036,513	8,387
5990034 - Bond Reserves - Other	0	0	2	0	0	0
Reserves - Debt:	\$0	\$1,028,126	\$1,028,128	\$0	\$1,036,513	\$8,387
TOTAL EXPENDITURES:	\$1,477,939	\$2,505,169	\$2,505,171	\$1,477,042	\$2,511,152	\$5,983

FUND 247 – DS TDT REFUNDING BONDS 2019

TRENDS & ISSUES

This Fund was established in FY19 to account for the payments of principal, interest and other debt service expenses for the \$11,595,000 DS TDT Refunding Bonds 2019 bonds which were issued due to the partial refunding of the County’s outstanding Taxable 5th Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

Overall, this Fund is projected to increase \$445,000 from the FY21 Adopted Budget.

REVENUES

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

247-DS TDT REFUNDING BONDS 2019

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	242,734	300,000	300,000	102,244	300,000	0
Miscellaneous Revenues	11,802	2,940	2,940	869	2,023	-917
Less 5% Statutory Reduction	0	-15,147	-15,147	0	-15,101	46
Transfers In	886,729	68,602	153,064	0	820,016	751,414
Fund Balance	0	979,876	895,414	0	674,333	-305,543
Total	1,141,265	1,336,271	1,336,271	103,113	1,781,271	445,000
Expenditures						
Debt Service	251,677	356,395	356,395	355,644	356,395	0
Reserves - Debt	0	979,876	979,876	0	1,424,876	445,000
Total	251,677	1,336,271	1,336,271	355,644	1,781,271	445,000

247-DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	250,927	355,645	355,645	355,644	355,645	0
5730000 - Other Debt Service Costs	750	0	0	0	0	0
5731000 - Debt Issuance Costs	0	750	750	0	750	0
Debt Service:	\$251,677	\$356,395	\$356,395	\$355,644	\$356,395	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	177,823	177,823	0	622,823	445,000
5990033 - Res For Debt - Bond Covenant	0	802,053	802,053	0	802,053	0
Reserves - Debt:	\$0	\$979,876	\$979,876	\$0	\$1,424,876	\$445,000
TOTAL EXPENDITURES:	\$251,677	\$1,336,271	\$1,336,271	\$355,644	\$1,781,271	\$445,000

FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

TRENDS & ISSUES

This Fund was established 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 which began December 2019. The new loan will sunset in October 2022.

Overall, this Fund is projected to increase \$1 from the FY21 Adopted Budget due to rounding of the Fund Balance from the prior year.

REVENUES

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

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	0	0	0	-507	0	0
Transfers In	3,080,135	2,053,424	2,053,424	0	2,053,424	0
Fund Balance	0	1,026,712	1,026,713	0	1,026,713	1
Total	3,080,135	3,080,136	3,080,137	-507	3,080,137	1
Expenditures						
Debt Service	2,053,423	2,053,424	2,053,424	2,053,423	2,053,424	0
Reserves - Debt	0	1,026,712	1,026,713	0	1,026,713	1
Total	2,053,423	3,080,136	3,080,137	2,053,423	3,080,137	1

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,802,760	1,957,931	1,957,931	1,957,930	1,989,258	31,327
5720000 - Interest	250,662	95,493	95,493	95,492	64,166	-31,327
Debt Service:	\$2,053,423	\$2,053,424	\$2,053,424	\$2,053,423	\$2,053,424	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,026,712	1,026,712	0	1,026,711	-1
5990034 - Bond Reserves - Other	0	0	1	0	2	2
Reserves - Debt:	\$0	\$1,026,712	\$1,026,713	\$0	\$1,026,713	\$1
TOTAL EXPENDITURES:	\$2,053,423	\$3,080,136	\$3,080,137	\$2,053,423	\$3,080,137	\$1

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 - Capital Improvement Bond Series 2009 were transferred to this Fund.

Overall, this Fund is projected to increase \$113,607 from the FY21 Adopted Budget.

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.

249-DS CIRB 2019

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	275,199	16,603	16,603	46	16,943	340
Less 5% Statutory Reduction	0	-830	-830	0	-847	-17
Transfers In	7,141,569	7,420,952	7,460,453	0	7,420,755	-197
Other Sources	217,217	0	0	0	0	0
Fund Balance	0	5,534,283	5,547,887	0	5,647,764	113,481
Total	7,633,985	12,971,008	13,024,113	46	13,084,615	113,607
Expenditures						
Debt Service	2,086,099	7,360,645	7,360,645	7,359,913	7,368,235	7,590
Reserves - Debt	0	5,610,363	5,663,468	0	5,716,380	106,017
Total	2,086,099	12,971,008	13,024,113	7,359,913	13,084,615	113,607

249-DS CIRB 2019

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	3,642,000	3,642,000	3,642,000	3,784,000	142,000
5720000 - Interest	1,881,770	3,718,645	3,718,645	3,717,913	3,584,235	-134,410
5731000 - Debt Issuance Costs	204,329	0	0	0	0	0
Debt Service:	\$2,086,099	\$7,360,645	\$7,360,645	\$7,359,913	\$7,368,235	\$7,590
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,610,363	5,610,363	0	5,678,872	68,509
5990034 - Bond Reserves - Other	0	0	53,105	0	37,508	37,508
Reserves - Debt:	\$0	\$5,610,363	\$5,663,468	\$0	\$5,716,380	\$106,017
TOTAL EXPENDITURES:	\$2,086,099	\$12,971,008	\$13,024,113	\$7,359,913	\$13,084,615	\$113,607

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). This bond will sunset in October 2025.

Overall, this Fund is projected to increase \$1,985,166 from the FY21 Adopted Budget.

REVENUES

Funding sources include Ad Valorem Taxes, Interest and Fund Balance.

250-GO BONDS SERIES 2020

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Current Ad Valorem Taxes	0	1,877,926	1,877,926	1,682,997	2,120,092	242,166
PY Delinquent Ad Valorem Tax	0	0	0	496	0	0
Miscellaneous Revenues	24	773	773	1,976	5,788	5,015
Less 5% Statutory Reduction	0	-93,935	-93,935	0	-106,294	-12,359
Transfers In	205,266	0	17,159	0	0	0
Other Sources	52,450	0	0	0	0	0
Fund Balance	0	248,229	206,640	0	1,998,573	1,750,344
Total	257,739	2,032,993	2,008,563	1,685,469	4,018,159	1,985,166
Expenditures						
Operating Expenses	0	35,680	35,680	33,719	40,276	4,596
Debt Service	51,100	67,976	67,976	67,975	1,968,992	1,901,016
Reserves - Debt	0	1,929,337	1,904,907	0	2,008,891	79,554
Total	51,100	2,032,993	2,008,563	101,694	4,018,159	1,985,166

250-GO BONDS SERIES 2020

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	0	35,680	35,680	33,719	40,276	4,596
Operating Expenses:	\$0	\$35,680	\$35,680	\$33,719	\$40,276	\$4,596
Debt Service:						
5710000 - Principal	0	0	0	0	1,880,000	1,880,000
5720000 - Interest	0	67,976	67,976	67,975	88,992	21,016
5731000 - Debt Issuance Costs	51,100	0	0	0	0	0
Debt Service:	\$51,100	\$67,976	\$67,976	\$67,975	\$1,968,992	\$1,901,016
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,929,337	1,904,907	0	1,939,655	10,318
5990034 - Bond Reserves - Other	0	0	0	0	69,236	69,236
Reserves - Debt:	\$0	\$1,929,337	\$1,904,907	\$0	\$2,008,891	\$79,554
TOTAL EXPENDITURES:	\$51,100	\$2,032,993	\$2,008,563	\$101,694	\$4,018,159	\$1,985,166

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. This bond will sunset in October 2027

Overall, this Fund is projected to increase \$551,473 from the FY21 Adopted Budget.

REVENUES

Funding sources include Transfers In from the General Fund (Fund 001) from budgeted Non-Ad Valorem revenue, as well as a transfer from Section 8 Fund (Fund 168), Interest and Fund Balance.

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	10	0	0	7	1,655	1,655
Less 5% Statutory Reduction	0	0	0	0	-83	-83
Transfers In	0	575,478	575,478	0	573,642	-1,836
Other Sources	50,000	0	0	0	0	0
Fund Balance	0	0	4,010	0	551,737	551,737
Total	50,010	575,478	579,488	7	1,126,951	551,473
Expenditures						
Debt Service	46,000	27,763	27,763	27,763	567,333	539,570
Reserves - Debt	0	547,715	551,725	0	559,618	11,903
Total	46,000	575,478	579,488	27,763	1,126,951	551,473

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	525,000	525,000
5720000 - Interest	0	27,763	27,763	27,763	42,333	14,570
5731000 - Debt Issuance Costs	46,000	0	0	0	0	0
Debt Service:	\$46,000	\$27,763	\$27,763	\$27,763	\$567,333	\$539,570
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	547,715	547,715	0	559,618	11,903
5990034 - Bond Reserves - Other	0	0	4,010	0	0	0
Reserves - Debt:	\$0	\$547,715	\$551,725	\$0	\$559,618	\$11,903
TOTAL EXPENDITURES:	\$46,000	\$575,478	\$579,488	\$27,763	\$1,126,951	\$551,473

CAPITAL FUNDS

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FUND 306 – LOCAL INFRASTRUCTURE SALES SURTAX FUND

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax (which is shared with the School District and 2 Cities) levied for the County's infrastructure needs. For FY22, the Recommended Budget is projected to increase from the FY21 Adopted Budget, but funding does not include carry forwards for the continuation of currently funded capital projects. Remaining funds will be incorporated into the budget during the Recommended Final Budget to have the most accurate estimates possible.

Capital Outlay for FY22 includes a number of recommended CIP projects: Vehicle Replacements for the Sheriff's Office, Probation Offices, Stormwater projects (BVL drainage improvements, water quality improvements, outfall ditches and culvert upgrades), road & bridge projects (bridge rehabilitation, bridge scour countermeasures, boat ramp improvements and safety features/repairs) and transportation projects (signals, traffic control equipment, signal replacement mast arm upgrades). All of these requests total just over \$11.5M.

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

Transfers Out total just over \$15.6M primarily to support debt obligations and to the General Fund for the Cost Allocation.

Reserves Capital reflects funding to respond to any unanticipated Countywide infrastructure needs throughout the year. Reserves Assigned increased for funding allocated in FY21 for the Complete Streets program.

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County of which the County receives 54.67% as the rest is shared with the School District and 2 Cities. It is projected to increase by a little over \$3M from FY21 Adopted Budget, a conservative estimate but still below pre-pandemic levels due to the anticipated recovery from the impacts of COVID-19. Also included are Interest and lease proceeds for vehicle purchases in FY22. Revenues will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. The Fund Balance is an estimate and will be revised once the balance remaining from currently funded capital projects are determined.

306-LOCAL OPTION SALES TAX FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Other Taxes	30,358,333	27,065,136	27,065,136	20,083,575	30,119,576	3,054,440
Miscellaneous Revenues	596,091	287,039	287,039	107,505	287,039	0
Less 5% Statutory Reduction	0	-1,367,609	-1,367,609	0	-1,520,331	-152,722
Other Sources	1,973,550	2,203,825	1,525,680	0	2,426,843	223,018
Fund Balance	0	33,351,413	48,981,073	0	32,673,037	-678,376
Total	32,927,974	61,539,804	76,491,319	20,191,080	63,986,164	2,446,360
Expenditures						
Capital Outlay	7,667,641	23,694,038	23,424,961	4,732,517	11,521,749	-12,172,289
Debt Service	4,848,289	2,526,537	2,526,537	2,526,534	3,015,423	488,886
Transfers Out	17,351,378	14,245,135	14,245,135	39,193	15,636,254	1,391,119
Reserves - Debt	0	1,263,269	1,263,269	0	1,263,269	0
Reserves - Capital	0	8,610,825	13,831,417	0	11,349,469	2,738,644
Reserves - Assigned	0	11,200,000	21,200,000	0	21,200,000	10,000,000
Total	29,867,309	61,539,804	76,491,319	7,298,244	63,986,164	2,446,360

FUND 306 – LOCAL INFRASTRUCTURE SALES SURTAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	7,667,641	23,694,038	23,424,961	4,732,517	11,521,749	-12,172,289
Capital Outlay:	\$7,667,641	\$23,694,038	\$23,424,961	\$4,732,517	\$11,521,749	-\$12,172,289
Debt Service:						
5710000 - Principal	1,603,714	1,434,962	1,434,962	1,434,961	1,938,245	503,283
5710003 - Principal- Capital Lease	3,024,685	965,790	965,790	965,790	991,383	25,593
5720000 - Interest	106,729	73,919	73,919	73,918	59,523	-14,396
5720003 - Interest - Capital Lease	113,161	51,866	51,866	51,865	26,272	-25,594
Debt Service:	\$4,848,289	\$2,526,537	\$2,526,537	\$2,526,534	\$3,015,423	\$488,886
Transfers Out:						
5910001 - Tran Out-general Fund	495,117	78,385	78,385	39,193	195,145	116,760
5910239 - Tran Out - 239 Refunding Bond !	3,765,925	3,766,925	3,766,925	0	3,770,673	3,748
5910241 - Tran Out Infrastructure Sales Su	5,218,719	5,196,843	5,196,843	0	5,195,520	-1,323
5910242 - Transfers Out Fund 242	1,318,790	0	0	0	1,321,327	1,321,327
5910244 - Tran Out Fund 244	548,789	550,956	550,956	0	501,727	-49,229
5910248 - Tran Out - 248	2,285,459	1,523,640	1,523,640	0	1,523,640	0
5910249 - Tran Out-Fund 249	3,718,579	3,128,386	3,128,386	0	3,128,222	-164
Transfers Out:	\$17,351,378	\$14,245,135	\$14,245,135	\$39,193	\$15,636,254	\$1,391,119
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,263,269	1,263,269	0	1,263,269	0
Reserves - Debt:	\$0	\$1,263,269	\$1,263,269	\$0	\$1,263,269	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	8,610,825	13,831,417	0	11,349,469	2,738,644
Reserves - Capital:	\$0	\$8,610,825	\$13,831,417	\$0	\$11,349,469	\$2,738,644
Reserves - Assigned:						
5990060 - Reserves Assigned	0	11,200,000	21,200,000	0	21,200,000	10,000,000
Reserves - Assigned:	\$0	\$11,200,000	\$21,200,000	\$0	\$21,200,000	\$10,000,000
TOTAL EXPENDITURES:	\$29,867,309	\$61,539,804	\$76,491,319	\$7,298,244	\$63,986,164	\$2,446,360

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

This Fund is not a revenue generating fund. Revenues are transferred in from other County funding sources to support projects. The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible. Reserves Assigned increased from FY21 Adopted to include funding to support the Complete Streets projects from remaining Hoagland Blvd. and to establish a sinking fund for the future “Jail Expansion / Courthouse Annex” building needs.

REVENUES

This is not a revenue generating Fund, funding is transferred in from other County sources to support capital projects. Revenue anticipated for FY22 is Fund Balance and a transfer in from the General Fund for the reasons noted above.

315-GEN CAP OUTLAY FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Transfers In	34,091,629	0	3,378,495	0	25,000,000	25,000,000
Fund Balance	0	41,296,023	48,686,906	0	5,706,322	-35,589,701
Total	34,091,629	41,296,023	52,065,401	0	30,706,322	-10,589,701
Expenditures						
Capital Outlay	11,595,185	37,398,908	46,359,079	1,888,057	0	-37,398,908
Transfers Out	6,347,195	0	0	0	0	0
Reserves - Capital	0	1,144,502	0	0	0	-1,144,502
Reserves - Assigned	0	2,752,613	5,706,322	0	30,706,322	27,953,709
Total	17,942,380	41,296,023	52,065,401	1,888,057	30,706,322	-10,589,701

FUND 315 – GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	11,595,185	37,398,908	46,359,079	1,888,057	0	-37,398,908
Capital Outlay:	\$11,595,185	\$37,398,908	\$46,359,079	\$1,888,057	\$0	-\$37,398,908
Transfers Out:						
5910001 - Tran Out-general Fund	347,195	0	0	0	0	0
5910401 - Tran Out-solid Waste	6,000,000	0	0	0	0	0
Transfers Out:	\$6,347,195	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,144,502	0	0	0	-1,144,502
Reserves - Capital:	\$0	\$1,144,502	\$0	\$0	\$0	-\$1,144,502
Reserves - Assigned:						
5990060 - Reserves Assigned	0	2,752,613	5,706,322	0	30,706,322	27,953,709
Reserves - Assigned:	\$0	\$2,752,613	\$5,706,322	\$0	\$30,706,322	\$27,953,709
TOTAL EXPENDITURES:	\$17,942,380	\$41,296,023	\$52,065,401	\$1,888,057	\$30,706,322	-\$10,589,701

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.

For FY22, capital outlay includes the Carroll Street-JYP to Michigan project. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

REVENUES

This Fund does not generate revenue. Revenues included at this time are Intergovernmental Revenue to support the above mentioned capital project. Fund Balance, Miscellaneous Revenues and Other Sources will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

328 - SPECIAL PURPOSE CAPITAL FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Intergovernmental Revenue	777,858	3,650,733	24,926,834	2,422,715	4,104,394	453,661
Miscellaneous Revenues	21,559	32,960,213	32,960,213	1,089	0	-32,960,213
Other Sources	0	36,955,385	36,955,385	0	0	-36,955,385
Fund Balance	0	699,506	1,362,678	0	0	-699,506
Total	799,417	74,265,837	96,205,110	2,423,805	4,104,394	-70,161,443
Expenditures						
Capital Outlay	1,218,284	4,350,239	26,048,069	1,347,582	4,104,394	-245,845
Grants and Aids	0	69,915,598	69,915,598	0	0	-69,915,598
Transfers Out	0	0	241,443	0	0	0
Total	1,218,284	74,265,837	96,205,110	1,347,582	4,104,394	-70,161,443

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,218,284	4,350,239	26,048,069	1,347,582	4,104,394	-245,845
Capital Outlay:	\$1,218,284	\$4,350,239	\$26,048,069	\$1,347,582	\$4,104,394	-\$245,845
Grants and Aids:						
5820000 - Aids To Private Organization	0	69,915,598	69,915,598	0	0	-69,915,598
Grants and Aids:	\$0	\$69,915,598	\$69,915,598	\$0	\$0	-\$69,915,598
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	137,104	0	0	0
5910102 - Tran Out-transportation Trust	0	0	104,339	0	0	0
Transfers Out:	\$0	\$0	\$241,443	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,218,284	\$74,265,837	\$96,205,110	\$1,347,582	\$4,104,394	-\$70,161,443

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 FY22 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 FY21.

REVENUES

If the above project is not completed in FY21, the revenue source for FY22 will be Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	11,252	0	0	722	0	0
Fund Balance	0	852,934	609,257	0	0	-852,934
Total	11,252	852,934	609,257	722	0	-852,934
Expenditures						
Capital Outlay	254,929	852,934	609,257	0	0	-852,934
Total	254,929	852,934	609,257	0	0	-852,934

FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	254,929	852,934	609,257	0	0	-852,934
Capital Outlay:	\$254,929	\$852,934	\$609,257	\$0	\$0	-\$852,934
TOTAL EXPENDITURES:	\$254,929	\$852,934	\$609,257	\$0	\$0	-\$852,934

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

<p>This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department and to manage Fire Capital Projects.</p>

<p>The FY22 capital projects included in this Fund are Bunker Gear, Portable Self Contained Breathing Apparatus (SCBA) Filling Station, Fire/EMS Equipment, Fire Station 72 Celebration Replacement AC Units and EMS Equipment. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.</p>
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<p>Transfers Out includes a transfer to the General Fund for the Cost Allocation.</p>

<p>Reserves accounts for funding from a transfer in from the Countywide Fire Fund for future capital projects as the specific projects are still being reviewed and ranked for priority. It is anticipated this process will be finalized as a part of the Tentative Budget.</p>
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REVENUES

<p>Revenues include 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.</p>
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331-COUNTYWIDE FIRE CAPITAL FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	168,356	0	0	62,244	0	0
Transfers In	1,725,647	12,224,184	13,183,520	6,112,092	26,041,109	13,816,925
Other Sources	1,070,846	593,235	593,235	539,784	622,897	29,662
Fund Balance	0	9,922,856	11,120,108	0	14,217,935	4,295,079
Total	<u>2,964,849</u>	<u>22,740,275</u>	<u>24,896,863</u>	<u>6,714,120</u>	<u>40,881,941</u>	<u>18,141,666</u>
Expenditures						
Capital Outlay	6,372,505	7,731,685	10,148,754	2,791,601	3,818,369	-3,913,316
Transfers Out	0	140,490	140,490	70,245	274,633	134,143
Reserves - Capital	0	14,868,100	14,607,619	0	36,788,939	21,920,839
Total	<u>6,372,505</u>	<u>22,740,275</u>	<u>24,896,863</u>	<u>2,861,846</u>	<u>40,881,941</u>	<u>18,141,666</u>

331-COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,372,505	7,731,685	10,148,754	2,792,654	3,818,369	-3,913,316
Capital Outlay:	\$6,372,505	\$7,731,685	\$10,148,754	\$2,792,654	\$3,818,369	-\$3,913,316
Transfers Out:						
5910001 - Tran Out-general Fund	0	140,490	140,490	70,245	274,633	134,143
Transfers Out:	\$0	\$140,490	\$140,490	\$70,245	\$274,633	\$134,143
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	14,868,100	14,607,619	0	36,788,939	21,920,839
Reserves - Capital:	\$0	\$14,868,100	\$14,607,619	\$0	\$36,788,939	\$21,920,839
TOTAL EXPENDITURES:	\$6,372,505	\$22,740,275	\$24,896,863	\$2,862,899	\$40,881,941	\$18,141,666

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

REVENUES

Revenue anticipated for FY22 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

332 - PUBLIC IMP REV BONDS SERIES 2017

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	72,240	0	0	3,452	0	0
Fund Balance	0	1,681,264	3,094,243	0	0	-1,681,264
Total	72,240	1,681,264	3,094,243	3,452	0	-1,681,264
Expenditures						
Capital Outlay	2,524,237	1,681,264	3,094,243	3,372	0	-1,681,264
Total	2,524,237	1,681,264	3,094,243	3,372	0	-1,681,264

332 - PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,524,237	1,681,264	3,094,243	3,372	0	-1,681,264
Capital Outlay:	\$2,524,237	\$1,681,264	\$3,094,243	\$3,372	\$0	-\$1,681,264
TOTAL EXPENDITURES:	\$2,524,237	\$1,681,264	\$3,094,243	\$3,372	\$0	-\$1,681,264

FUND 333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND

TRENDS & ISSUES

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

REVENUES

Revenue anticipated for FY22 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	83,612	0	0	2,659	0	0
Other Sources	7,969,261	0	0	0	0	0
Fund Balance	0	3,180,423	2,850,985	0	0	-3,180,423
Total	8,052,874	3,180,423	2,850,985	2,659	0	-3,180,423
Expenditures						
Capital Outlay	5,201,889	3,180,423	2,850,985	1,933,021	0	-3,180,423
Total	5,201,889	3,180,423	2,850,985	1,933,021	0	-3,180,423

FUND 333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	5,201,889	3,180,423	2,850,985	1,933,021	0	-3,180,423
Capital Outlay:	\$5,201,889	\$3,180,423	\$2,850,985	\$1,933,021	\$0	-\$3,180,423
TOTAL EXPENDITURES:	\$5,201,889	\$3,180,423	\$2,850,985	\$1,933,021	\$0	-\$3,180,423

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 will be included later in the budget process in order to provide the most accurate carry forward estimates possible. The new funding needed for the next phase of each project for FY22 is reflected as a part of the Capital Outlay. Projects included in this Fund are Partin Settlement Road and Poinciana Boulevard.

REVENUES

This Fund's primary revenue source is Fund Balance from the Bond Proceeds.

334 - TRANSPORTATION IMP CONSTRUCTION FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	1,585,927	0	0	172,597	0	0
Transfers In	199,273,785	0	0	0	0	0
Fund Balance	0	198,509,354	198,954,318	0	124,106,251	-74,403,103
Total	<u>200,859,711</u>	<u>198,509,354</u>	<u>198,954,318</u>	<u>172,597</u>	<u>124,106,251</u>	<u>-74,403,103</u>
Expenditures						
Capital Outlay	1,905,394	75,211,381	74,977,607	3,443,360	5,289,885	-69,921,496
Reserves - Capital	0	123,297,973	123,976,711	0	118,816,366	-4,481,607
Total	<u>1,905,394</u>	<u>198,509,354</u>	<u>198,954,318</u>	<u>3,443,360</u>	<u>124,106,251</u>	<u>-74,403,103</u>

FUND 334 – TRANSPORTATION IMP CONSTRUCTION FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,905,394	75,211,381	74,977,607	3,443,360	5,289,885	-69,921,496
Capital Outlay:	\$1,905,394	\$75,211,381	\$74,977,607	\$3,443,360	\$5,289,885	-\$69,921,496
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	123,297,973	123,976,711	0	118,816,366	-4,481,607
Reserves - Capital:	\$0	\$123,297,973	\$123,976,711	\$0	\$118,816,366	-\$4,481,607
TOTAL EXPENDITURES:	\$1,905,394	\$198,509,354	\$198,954,318	\$3,443,360	\$124,106,251	-\$74,403,103



ENTERPRISE FUNDS

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FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates from rates that are established by the County to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund is used to account for the operation of the County's off-site collection centers, curbside collections and closure of the County's landfills.

This Fund supports 21.25 FTEs, which remains unchanged from the FY21 Adopted Budget. Overall, Personal Services increased \$34,673 primarily due to the following:

- Although Health Insurance rates increased, there is an overall reduction as a result of mid-year status changes which was partially offset by the increases for FY22; those costs as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Retirement Contributions and Workers' Compensation were adjusted based on rates set by the State
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$2,003,365 primarily due to the curbside collection program, the anticipated Interlocal Agreement of cost sharing personnel at the City of St. Cloud Transfer Station, and repair materials for the yard waste pad at Bass Road Landfill. These increases were partially offset by decreases in cost of sharps containers due to a new vendor contract, solid waste consultants to prepare a Debris plan as required by FEMA that is not needed in FY22, and adjustments to various operating expenditures.

Capital Outlay is not requested for FY22 and Transfers Out reflects costs associated with the cost allocation, a prorated share for the fuel dispenser and monitoring project, and a transfer for intergovernmental radios.

Debt Service includes payments for Fleet Vehicle Replacement.

Reserves includes the required amounts per policy. Specifically Reserves Assigned includes the required reserves for the Landfill Closure Liability, Complete Streets projects, and funds to offset the remaining reimbursement due from FEMA for Hurricane Irma. Reserves Restricted includes funds to support the Solid Waste Assessment program.

Overall, the FY22 Recommended Budget reflects an increase of \$14,474,977 over the FY21 Adopted Budget.

REVENUES

The major revenue source for this Fund comes from Special Assessments which will be updated for the Tentative Budget. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

401-SOLID WASTE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Permits, Fees & Special Assessments	22,671,172	24,453,275	24,453,275	22,909,746	27,856,888	3,403,613
Charges For Services	4,164,790	3,768,904	3,768,904	2,308,152	4,490,554	721,650
Miscellaneous Revenues	608,071	276,891	276,891	69,884	276,891	0
Less 5% Statutory Reduction	0	-1,424,953	-1,424,953	0	-1,631,216	-206,263
Transfers In	6,000,000	0	0	0	0	0
Other Sources	133,116	0	0	0	0	0
Fund Balance	0	30,767,119	43,266,016	0	41,323,096	10,555,977
Total	33,577,149	57,841,236	70,340,133	25,287,782	72,316,213	14,474,977
Expenditures						
Personal Services	1,223,655	1,498,247	1,498,247	1,096,217	1,532,920	34,673
Operating Expenses	21,122,341	22,178,815	22,282,242	13,357,404	24,182,180	2,003,365
Capital Outlay	0	12,000	14,168	0	0	-12,000
Debt Service	281	21,383	21,383	1,860	21,383	0
Transfers Out	1,440,214	867,639	867,639	433,820	819,562	-48,077
Reserves - Operating	0	9,990,272	10,608,277	0	7,079,744	-2,910,528
Reserves - Debt	0	10,692	10,692	0	10,692	0
Reserves - Capital	0	9,979,515	20,853,597	0	16,488,890	6,509,375
Reserves - Assigned	0	13,282,673	12,201,151	0	20,198,105	6,915,432
Reserves - Restricted	0	0	1,982,737	0	1,982,737	1,982,737
Total	23,786,491	57,841,236	70,340,133	14,889,300	72,316,213	14,474,977

401 - SOLID WASTE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	778,877	961,681	961,681	656,657	984,964	23,283
5120002 - Disaster Relief	1,572	0	0	1,871	0	0
5130001 - Vacancy Factor	0	-16,908	-16,908	0	-17,314	-406
5140000 - Overtime	2,687	4,418	4,418	2,173	4,418	0
5160000 - Compensated Annual Leave	47,244	0	0	31,745	0	0
5160010 - Compensated Ann Leave Payoff	7,952	0	0	5,038	0	0
5160020 - Compensated Admin Leave	1,722	0	0	1,295	0	0
5170000 - Compensated Sick Leave	11,532	0	0	16,581	0	0
5170010 - Compensated Sick Leave Payoff	8,548	0	0	5,311	0	0
5210000 - Fica Taxes	62,343	73,910	73,910	51,841	75,684	1,774
5220000 - Retirement Contributions	83,249	97,165	97,165	74,372	109,965	12,800
5221000 - Opeb Gasb 45	-67,304	0	0	0	0	0
5230000 - Health Insurance	229,122	316,550	316,550	204,346	316,334	-216
5231000 - Life Insurance	855	981	981	685	1,004	23
5232000 - Dental Insurance	5,443	6,639	6,639	4,835	6,851	212
5233000 - Lt Disability Insurance	1,344	1,544	1,544	1,104	1,585	41
5233100 - St Disability Insurance	2,414	2,772	2,772	1,983	2,829	57
5240000 - Workers' Compensation	46,054	49,495	49,495	36,381	46,600	-2,895
Personal Services:	\$1,223,655	\$1,498,247	\$1,498,247	\$1,096,217	\$1,532,920	\$34,673
Operating Expenses:						
5310000 - Professional Services	50,126	30,000	135,595	58,705	39,995	9,995
5310006 - Legal Fees	13,838	0	0	3,038	0	0
5312000 - Tax Collector Fees	377,432	426,833	426,833	412,447	426,833	0
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	20,485,153	21,313,199	21,313,199	12,575,297	23,282,715	1,969,516
5342000 - Landfill LT Care and Closure	377,223	603,000	603,000	171,641	603,000	0
5342001 - Landfill LT-CONTRA ACCT	-377,223	-603,000	-603,000	0	-603,000	0
5400000 - Travel And Per Diem	0	6,615	6,615	0	6,615	0
5410000 - Communications	5,258	7,536	7,536	4,748	8,116	580
5420000 - Freight & Postage Services	357	1,950	1,950	277	1,950	0
5430000 - Utility Services	7,276	9,300	9,300	4,095	9,300	0
5440000 - Rentals And Leases	2,760	7,000	7,000	2,310	8,200	1,200
5450000 - Insurance	11,349	11,001	11,001	11,001	11,001	0
5460000 - Repair & Maintenance Svcs	118,885	23,700	23,700	10,489	52,500	28,800
5460008 - R&M Parking re-paving	0	7,800	7,800	9,750	0	-7,800
5462000 - Rep & Maint-automotive	55,902	86,350	84,182	35,326	87,500	1,150
5470000 - Printing And Binding	2,708	5,000	5,000	2,269	5,000	0
5480000 - Promotional Activities	2,355	7,000	7,000	1,551	8,000	1,000
5490000 - Oth Current Chgs & Obligations	-245,649	38,275	38,275	421	38,275	0
5490011 - Cash over/shorts	4	0	0	-1	0	0
5490501 - OH-Workers' Compensation	5,462	5,100	5,100	5,100	5,100	0
5490502 - OH-Property & Liability Insuranc	2,026	1,740	1,740	1,740	1,740	0
5490503 - OH-Dental Insurance	1,423	1,742	1,742	1,742	1,742	0
5490504 - OH-Health Insurance	5,290	5,290	5,290	5,290	5,290	0
5490505 - OH-Life/AD&D, STD, LTD	1,210	1,115	1,115	1,115	1,019	-96
5490509 - OH-Fleet Oversight	2,160	2,940	2,940	2,940	2,940	0
5490511 - OH-Fleet Fuel	12,150	4,256	4,256	4,256	4,256	0
5511000 - Office Supplies	2,223	3,165	3,165	1,507	3,350	185

401 - SOLID WASTE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	31,519	54,840	54,840	12,094	48,947	-5,893
5521000 - Gas & Oil	28,186	42,700	42,700	17,669	47,428	4,728
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Membership	373	1,265	1,265	0	1,265	0
5550000 - Training	-765	5,150	5,150	586	5,150	0
5590000 - Depreciation	143,329	67,003	67,003	0	67,003	0
Operating Expenses:	\$21,122,341	\$22,178,815	\$22,282,242	\$13,357,404	\$24,182,180	\$2,003,365
Capital Outlay:						
5640000 - Machinery & Equipment	0	12,000	14,168	0	0	-12,000
Capital Outlay:	\$0	\$12,000	\$14,168	\$0	\$0	-\$12,000
Debt Service:						
5710000 - Principal	0	19,522	19,522	0	19,548	26
5720000 - Interest	281	1,861	1,861	1,860	1,835	-26
Debt Service:	\$281	\$21,383	\$21,383	\$1,860	\$21,383	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	1,374,973	842,833	842,833	421,417	676,638	-166,195
5910158 - Tran Out-intergov Radio Commu	19,836	24,076	24,076	12,038	22,924	-1,152
5910502 - Tran Out - Prop & Casualty	40,353	0	0	0	0	0
5910510 - Tran Out Fleet	4,092	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	960	730	730	365	120,000	119,270
Transfers Out:	\$1,440,214	\$867,639	\$867,639	\$433,820	\$819,562	-\$48,077
Reserves - Operating:						
5990010 - Reserve For Cash	0	4,198,534	4,198,534	0	4,422,444	223,910
5990020 - Reserve For Contingency	0	5,791,738	6,409,743	0	2,657,300	-3,134,438
Reserves - Operating:	\$0	\$9,990,272	\$10,608,277	\$0	\$7,079,744	-\$2,910,528
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	10,692	10,692	0	10,692	0
Reserves - Debt:	\$0	\$10,692	\$10,692	\$0	\$10,692	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	9,979,515	20,853,597	0	16,488,890	6,509,375
Reserves - Capital:	\$0	\$9,979,515	\$20,853,597	\$0	\$16,488,890	\$6,509,375
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	11,624,488	11,624,488	0	11,624,488	0
5990060 - Reserves Assigned	0	1,658,185	576,663	0	8,573,617	6,915,432
Reserves - Assigned:	\$0	\$13,282,673	\$12,201,151	\$0	\$20,198,105	\$6,915,432
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	1,982,737	0	1,982,737	1,982,737
Reserves - Restricted:	\$0	\$0	\$1,982,737	\$0	\$1,982,737	\$1,982,737
TOTAL EXPENDITURES:	\$23,786,491	\$57,841,236	\$70,340,133	\$14,889,300	\$72,316,213	\$14,474,977

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Improvement and Refunding Revenue Bonds (Osceola Parkway), Series 2019A1-2, and the Osceola Parkway project.

Personal Services supports 1.7 FTEs which is unchanged from the FY21 Adopted Budget. Personal Services increased \$6,856 primarily due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$395,017 from the FY21 Adopted Budget primarily due to Other Contractual Services for the Toll Collection Agreement with Faneuil, Inc. as the minimum wage will increase starting on October 1, 2021; Communications increased based on FY21's actuals for AT&T; and Repairs and Maintenance due to the TransCore Maintenance Agreement.

Capital Outlay is not included at this point in the process as ongoing capital projects will be carried forward later in the budget process to ensure project estimates are as accurate as possible.

Debt Service is established in accordance with the Bond Documents.

Transfers Out reflects the transfer to the General Fund for the cost allocation.

Reserves support the required reserve levels per the Bond documents and the Budget Policy.

Overall, the Recommended Budget reflects a decrease of \$4,219,243 from the FY21 Adopted Budget.

REVENUES

The primary revenue sources are Fund Balance and Tolls from roads and bridges, which are projected to increase for FY22.

407-OSCEOLA PARKWAY

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	12,262,883	9,324,213	9,324,213	7,996,827	14,363,098	5,038,885
Miscellaneous Revenues	221,909	87,057	87,057	33,505	87,057	0
Less 5% Statutory Reduction	0	-470,564	-470,564	0	-722,508	-251,944
Transfers In	0	0	1,500,000	0	0	0
Fund Balance	0	42,267,547	44,727,427	0	33,261,363	-9,006,184
Total	<u>12,484,792</u>	<u>51,208,253</u>	<u>55,168,133</u>	<u>8,030,332</u>	<u>46,989,010</u>	<u>-4,219,243</u>
Expenditures						
Personal Services	181,345	191,149	191,149	134,866	198,005	6,856
Operating Expenses	4,714,262	4,660,200	4,811,843	1,529,118	5,055,217	395,017
Capital Outlay	0	11,200,000	12,355,668	0	0	-11,200,000
Debt Service	3,910,360	7,416,050	7,416,050	7,416,050	9,219,800	1,803,750
Other Non Operating Expenses	67,278,581	0	0	0	0	0
Transfers Out	199,600,290	118,414	118,414	59,207	107,817	-10,597
Reserves - Operating	0	2,636,035	5,100,261	0	1,429,611	-1,206,424
Reserves - Debt	0	23,680,905	23,859,408	0	23,859,408	178,503
Reserves - Restricted	0	1,305,500	1,315,340	0	1,305,500	0
Reserves - Stability	0	0	0	0	5,813,652	5,813,652
Total	<u>275,684,839</u>	<u>51,208,253</u>	<u>55,168,133</u>	<u>9,139,240</u>	<u>46,989,010</u>	<u>-4,219,243</u>

407 - OSCEOLA PARKWAY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	112,358	122,451	122,451	84,234	126,123	3,672
5120002 - Disaster Relief	113	0	0	835	0	0
5122000 - Car Allowance	1,050	0	0	788	0	0
5130001 - Vacancy Factor	0	-2,142	-2,142	0	-2,206	-64
5140000 - Overtime	197	0	0	26	0	0
5160000 - Compensated Annual Leave	6,364	0	0	2,987	0	0
5160020 - Compensated Admin Leave	1,312	0	0	1,312	0	0
5170000 - Compensated Sick Leave	4,316	0	0	3,160	0	0
5210000 - Fica Taxes	8,783	9,368	9,368	6,362	9,647	279
5220000 - Retirement Contributions	19,775	21,013	21,013	15,936	23,185	2,172
5221000 - Opeb Gasb 45	1,636	15,000	15,000	0	15,000	0
5230000 - Health Insurance	21,122	21,274	21,274	16,069	22,248	974
5231000 - Life Insurance	126	125	125	91	128	3
5232000 - Dental Insurance	481	492	492	371	492	0
5233000 - Lt Disability Insurance	198	197	197	148	203	6
5233100 - St Disability Insurance	323	319	319	241	327	8
5240000 - Workers' Compensation	3,192	3,052	3,052	2,305	2,858	-194
Personal Services:	\$181,345	\$191,149	\$191,149	\$134,866	\$198,005	\$6,856
Operating Expenses:						
5310000 - Professional Services	367,673	200,000	351,000	55,106	200,000	0
5340000 - Other Contractual Services	1,393,616	1,524,594	1,524,594	949,966	1,848,970	324,376
5340001 - Miscellaneous Contractual Svcs	8,964	0	0	6,309	0	0
5400000 - Travel And Per Diem	0	100	100	0	100	0
5410000 - Communications	166,335	150,667	150,667	179,547	203,805	53,138
5430000 - Utility Services	57,133	70,000	70,000	38,948	60,000	-10,000
5450000 - Insurance	243,125	443	443	443	443	0
5460000 - Repair & Maintenance Svcs	500,495	762,106	762,106	290,176	799,610	37,504
5490000 - Oth Current Chgs & Obligations	0	60	60	5,000	5,060	5,000
5490501 - OH-Workers' Compensation	437	408	408	408	408	0
5490502 - OH-Property & Liability Insuranc	43,399	70	70	70	70	0
5490503 - OH-Dental Insurance	114	139	139	139	139	0
5490504 - OH-Health Insurance	423	424	424	424	423	-1
5490505 - OH-Life/AD&D, STD, LTD	88	82	82	82	82	0
5511000 - Office Supplies	0	250	250	0	250	0
5520000 - Operating Supplies	0	1,000	1,000	0	1,000	0
5521000 - Gas & Oil	1,378	4,000	4,000	0	4,000	0
5540000 - Books,pubs,subs & Membership	16,445	17,500	17,500	2,500	2,500	-15,000
5590000 - Depreciation	1,914,638	1,928,357	1,929,000	0	1,928,357	0
Operating Expenses:	\$4,714,262	\$4,660,200	\$4,811,843	\$1,529,118	\$5,055,217	\$395,017
Capital Outlay:						
5650000 - Construction In Progress	0	11,200,000	12,355,668	0	0	-11,200,000
Capital Outlay:	\$0	\$11,200,000	\$12,355,668	\$0	\$0	-\$11,200,000
Debt Service:						
5710000 - Principal	0	0	0	0	1,850,000	1,850,000
5720000 - Interest	1,688,994	7,414,550	7,414,550	7,414,550	7,368,300	-46,250
5730000 - Other Debt Service Costs	4,148	1,500	1,500	1,500	1,500	0
5731000 - Debt Issuance Costs	2,217,218	0	0	0	0	0

407 - OSCEOLA PARKWAY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:	\$3,910,360	\$7,416,050	\$7,416,050	\$7,416,050	\$9,219,800	\$1,803,750
Other Non Operating Expenses:						
5950000 - Other Non-oper Uses	67,278,581	0	0	0	0	0
Other Non Operating Expenses:	\$67,278,581	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	206,650	118,414	118,414	59,207	107,817	-10,597
5910334 - Tran Out - Fund 334	199,273,785	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	119,855	0	0	0	0	0
Transfers Out:	\$199,600,290	\$118,414	\$118,414	\$59,207	\$107,817	-\$10,597
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,526,042	1,526,042	0	893,507	-632,535
5990020 - Reserve For Contingency	0	1,109,993	3,574,219	0	536,104	-573,889
Reserves - Operating:	\$0	\$2,636,035	\$5,100,261	\$0	\$1,429,611	-\$1,206,424
Reserves - Debt:						
5990030 - Reserve for Debt	0	23,680,905	23,859,408	0	23,859,408	178,503
Reserves - Debt:	\$0	\$23,680,905	\$23,859,408	\$0	\$23,859,408	\$178,503
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,305,500	1,315,340	0	1,305,500	0
Reserves - Restricted:	\$0	\$1,305,500	\$1,315,340	\$0	\$1,305,500	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	0	0	5,813,652	5,813,652
Reserves - Stability:	\$0	\$0	\$0	\$0	\$5,813,652	\$5,813,652
TOTAL EXPENDITURES:	\$275,684,839	\$51,208,253	\$55,168,133	\$9,139,240	\$46,989,010	-\$4,219,243

FUND 408 – POINCIANA PARKWAY

TRENDS & ISSUES

The Poinciana Parkway Fund was established in FY14 to receive Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. The State of Florida State Infrastructure Bank (SIB) Loan was received in FY15, fully funding the project.

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

REVENUES

This Fund has no revenue for FY22.

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

408-POINCIANA PARKWAY

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Miscellaneous Revenues	11,437,999	0	0	0	0	0
Total	11,437,999	0	0	0	0	0
Expenditures						
Debt Service	481,699	0	0	0	0	0
Transfers Out	11,019,883	0	0	0	0	0
Total	11,501,582	0	0	0	0	0

408-POINCIANA PARKWAY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	481,699	0	0	0	0	0
Debt Service:	\$481,699	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	11,019,883	0	0	0	0	0
Transfers Out:	\$11,019,883	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$11,501,582	\$0	\$0	\$0	\$0	\$0

INTERNAL SERVICE FUNDS

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FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

TRENDS & ISSUES

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

Personal Services supports 1.50 FTEs, which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$7,050 from the FY21 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$2,745 over the FY21 Adopted Budget primarily due to anticipated increases in Insurance Premiums which was partly offset by Claims.

Transfers Out decreased \$26,615 from the FY21 Adopted Budget due to the cost allocation plan.

Reserves increased \$1,443,729 from the FY21 Adopted Budget due to an increase for Reserves-Claims.

Overall, at this stage in the budget process this Fund is reflecting an increase of \$1,417,875 from the FY21 Adopted Budget; however, this Fund will have changes after the completion of Open Enrollment.

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY22 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

501-WORKERS' COMP INTERNAL SERVICE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	3,461,807	3,547,882	3,547,882	2,632,503	3,511,649	-36,233
Miscellaneous Revenues	265,391	0	0	17,550	0	0
Fund Balance	0	3,237,688	4,340,920	0	4,691,796	1,454,108
Total	<u>3,727,198</u>	<u>6,785,570</u>	<u>7,888,802</u>	<u>2,650,053</u>	<u>8,203,445</u>	<u>1,417,875</u>
Expenditures						
Personal Services	152,708	144,671	145,720	111,575	151,721	7,050
Operating Expenses	2,313,893	2,633,191	2,674,076	1,946,638	2,635,936	2,745
Transfers Out	124,324	79,538	79,538	39,769	52,923	-26,615
Reserves - Operating	0	33,713	33,713	0	24,679	-9,034
Reserves - Claims	0	3,894,457	4,955,755	0	5,338,186	1,443,729
Total	<u>2,590,925</u>	<u>6,785,570</u>	<u>7,888,802</u>	<u>2,097,982</u>	<u>8,203,445</u>	<u>1,417,875</u>

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	96,411	105,939	106,988	76,345	110,197	4,258
5120002 - Disaster Relief	522	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,856	-1,856	0	-1,928	-72
5140000 - Overtime	12	0	0	0	0	0
5160000 - Compensated Annual Leave	5,773	0	0	2,258	0	0
5160020 - Compensated Admin Leave	1,834	0	0	1,393	0	0
5170000 - Compensated Sick Leave	2,682	0	0	821	0	0
5210000 - Fica Taxes	8,106	8,101	8,101	6,090	8,429	328
5220000 - Retirement Contributions	15,255	15,786	15,786	12,048	17,550	1,764
5221000 - Opeb Gasb 45	8,171	0	0	0	0	0
5230000 - Health Insurance	12,751	15,446	15,446	11,669	16,201	755
5231000 - Life Insurance	105	107	107	80	111	4
5232000 - Dental Insurance	441	492	492	371	492	0
5233000 - Lt Disability Insurance	165	170	170	129	176	6
5233100 - St Disability Insurance	297	306	306	234	317	11
5240000 - Workers' Compensation	184	180	180	137	176	-4
Personal Services:	\$152,708	\$144,671	\$145,720	\$111,575	\$151,721	\$7,050
Operating Expenses:						
5310000 - Professional Services	106,775	117,500	117,500	87,725	117,500	0
5340000 - Other Contractual Services	9,179	25,553	25,553	7,668	29,018	3,465
5450000 - Insurance	152	391	391	391	391	0
5450001 - Insurance Premium	231,816	279,560	321,494	281,537	342,128	62,568
5450002 - Insurance Admin Fees	28,635	30,000	30,000	12,322	26,000	-4,000
5462000 - Rep & Maint-automotive	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	0	0	0	11	0	0
5490300 - Claims	1,588,123	2,174,699	2,173,650	1,557,104	2,115,769	-58,930
5490302 - Adjustment to Claim Liabilitie	344,921	0	0	0	0	0
5490501 - OH-Workers' Compensation	0	360	360	0	0	-360
5490502 - OH-Property & Liability Insuranc	27	61	61	61	61	0
5490503 - OH-Dental Insurance	86	123	123	123	123	0
5490504 - OH-Health Insurance	324	372	372	372	374	2
5490505 - OH-Life/AD&D, STD, LTD	68	72	72	72	72	0
5521000 - Gas & Oil	106	1,000	1,000	36	1,000	0
5540000 - Books,pubs,subs & Membership	260	500	500	225	500	0
5550000 - Training	0	2,500	2,500	0	2,500	0
5590000 - Depreciation	3,421	0	0	0	0	0
Operating Expenses:	\$2,313,893	\$2,633,191	\$2,674,076	\$1,947,648	\$2,635,936	\$2,745
Transfers Out:						
5910001 - Tran Out-general Fund	124,249	79,538	79,538	39,769	52,923	-26,615
5910502 - Tran Out - Prop & Casualty	75	0	0	0	0	0
Transfers Out:	\$124,324	\$79,538	\$79,538	\$39,769	\$52,923	-\$26,615
Reserves - Operating:						
5990020 - Reserve For Contingency	0	33,713	33,713	0	24,679	-9,034
Reserves - Operating:	\$0	\$33,713	\$33,713	\$0	\$24,679	-\$9,034
Reserves - Claims:						
5990053 - Reserve For Claims	0	3,894,457	4,955,755	0	5,338,186	1,443,729

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Reserves - Claims:	\$0	\$3,894,457	\$4,955,755	\$0	\$5,338,186	\$1,443,729
TOTAL EXPENDITURES:	\$2,590,925	\$6,785,570	\$7,888,802	\$2,098,991	\$8,203,445	\$1,417,875

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261) which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances.

Personal Services supports 1.50 FTEs, which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$6,354 from the FY21 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$1,033,306 from the FY21 Adopted Budget primarily due to anticipated increases in Insurance Premiums and Legal Fees.

Transfers Out increased \$65,320 from the FY21 Adopted Budget due to the cost allocation plan.

Reserves increased \$3,992,698 from the FY21 Adopted Budget due to an increase for Reserves – Operating and Reserves - Claims.

Overall, at this stage in the budget process this Fund is reflecting an increase of \$5,046,081 from the FY21 Adopted Budget; however, this Fund will have changes after the completion of the Cost of Risk Analysis (C.O.R.A.).

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. Also included is Fund Balance.

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	4,191,976	3,779,267	3,779,267	3,589,062	3,737,689	-41,578
Miscellaneous Revenues	281,043	0	0	220,504	0	0
Transfers In	7,036,613	0	0	0	0	0
Fund Balance	0	4,843,909	8,698,451	0	9,931,568	5,087,659
Total	11,509,632	8,623,176	12,477,718	3,809,566	13,669,257	5,046,081
Expenditures						
Personal Services	137,333	130,050	131,099	100,383	136,404	6,354
Operating Expenses	4,081,464	4,799,151	5,623,102	2,548,576	5,832,457	1,033,306
Transfers Out	99,952	51,597	51,597	25,799	65,320	13,723
Reserves - Operating	0	0	0	0	683,463	683,463
Reserves - Claims	0	3,642,378	6,671,920	0	6,951,613	3,309,235
Total	4,318,749	8,623,176	12,477,718	2,674,757	13,669,257	5,046,081

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	87,190	96,065	97,114	69,468	100,027	3,962
5120002 - Disaster Relief	522	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,681	-1,681	0	-1,753	-72
5140000 - Overtime	49	0	0	0	0	0
5160000 - Compensated Annual Leave	5,360	0	0	2,022	0	0
5160020 - Compensated Admin Leave	1,487	0	0	1,047	0	0
5170000 - Compensated Sick Leave	2,572	0	0	821	0	0
5210000 - Fica Taxes	7,337	7,349	7,349	5,519	7,652	303
5220000 - Retirement Contributions	10,777	11,683	11,683	8,939	13,073	1,390
5221000 - Opeb Gasb 45	8,171	0	0	0	0	0
5230000 - Health Insurance	12,750	15,449	15,449	11,669	16,203	754
5231000 - Life Insurance	95	98	98	73	100	2
5232000 - Dental Insurance	441	493	493	372	493	0
5233000 - Lt Disability Insurance	149	153	153	117	160	7
5233100 - St Disability Insurance	268	279	279	212	289	10
5240000 - Workers' Compensation	166	162	162	124	160	-2
Personal Services:	\$137,333	\$130,050	\$131,099	\$100,383	\$136,404	\$6,354
Operating Expenses:						
5310000 - Professional Services	178,456	290,500	290,500	129,616	250,500	-40,000
5310006 - Legal Fees	473,098	600,000	800,000	347,689	724,893	124,893
5450001 - Insurance Premium	1,948,977	2,182,260	2,356,211	1,097,409	3,128,218	945,958
5450003 - Bonded Insurance	0	1,280	1,280	-650	3,400	2,120
5490000 - Oth Current Chgs & Obligations	24,340	30,000	30,000	16,580	30,000	0
5490300 - Claims	997,205	1,691,081	2,141,081	959,058	1,691,418	337
5490302 - Adjustment to Claim Liabilitie	458,174	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	21,943	0	0
5490501 - OH-Workers' Compensation	206	360	360	360	360	0
5490503 - OH-Dental Insurance	88	122	122	122	122	0
5490504 - OH-Health Insurance	323	375	375	375	373	-2
5490505 - OH-Life/AD&D, STD, LTD	67	73	73	73	73	0
5490509 - OH-Fleet Oversight	80	0	0	0	0	0
5490511 - OH-Fleet Fuel	450	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$4,081,464	\$4,799,151	\$5,623,102	\$2,572,576	\$5,832,457	\$1,033,306
Transfers Out:						
5910001 - Tran Out-general Fund	99,952	51,597	51,597	25,799	65,320	13,723
Transfers Out:	\$99,952	\$51,597	\$51,597	\$25,799	\$65,320	\$13,723
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	0	0	683,463	683,463
Reserves - Operating:	\$0	\$0	\$0	\$0	\$683,463	\$683,463
Reserves - Claims:						
5990053 - Reserve For Claims	0	3,642,378	6,671,920	0	6,951,613	3,309,235
Reserves - Claims:	\$0	\$3,642,378	\$6,671,920	\$0	\$6,951,613	\$3,309,235

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
TOTAL EXPENDITURES:	\$4,318,749	\$8,623,176	\$12,477,718	\$2,698,757	\$13,669,257	\$5,046,081

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. There are no changes to Dental rates for FY22.

Personal Services supports 0.83 FTEs, which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$3,908 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$496 from the FY21 Adopted Budget primarily due to anticipated increases in administration fees.

Transfers Out decreased \$6,171 from the FY21 Adopted Budget due to the cost allocation plan.

Reserves increased \$245,649 from the FY21 Adopted Budget due to an increase for Reserves-Claims.

Overall, at this point in time in the budget process this Fund is reflecting an increase of \$243,882 as Open Enrollment for FY22 has not been completed. Once completed, this Fund will be adjusted to reflect cost associated with plan selections.

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments and employee contributions. Also included is Fund Balance.

503-DENTAL INSURANCE INTERNAL SERVICE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	1,126,008	1,237,110	1,237,110	948,359	1,233,191	-3,919
Miscellaneous Revenues	10,197	0	0	845	0	0
Fund Balance	0	762,453	891,322	0	1,010,254	247,801
Total	1,136,205	1,999,563	2,128,432	949,205	2,243,445	243,882
Expenditures						
Personal Services	72,149	67,942	68,991	52,801	71,850	3,908
Operating Expenses	864,883	1,008,299	1,007,250	730,129	1,008,795	496
Transfers Out	55	59,508	59,508	29,754	53,337	-6,171
Reserves - Operating	0	8,740	8,740	0	6,493	-2,247
Reserves - Claims	0	855,074	983,943	0	1,102,970	247,896
Total	937,087	1,999,563	2,128,432	812,684	2,243,445	243,882

503-DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	45,457	48,105	49,154	33,854	50,629	2,524
5120002 - Disaster Relief	0	0	0	125	0	0
5130001 - Vacancy Factor	0	-842	-842	0	-886	-44
5140000 - Overtime	12	0	0	0	0	0
5160000 - Compensated Annual Leave	2,796	0	0	2,488	0	0
5160010 - Compensated Ann Leave Payoff	980	0	0	0	0	0
5160020 - Compensated Admin Leave	409	0	0	380	0	0
5170000 - Compensated Sick Leave	2,288	0	0	283	0	0
5210000 - Fica Taxes	3,759	3,678	3,678	2,728	3,874	196
5220000 - Retirement Contributions	5,625	5,849	5,849	4,515	6,604	755
5221000 - Opeb Gasb 45	592	0	0	0	0	0
5230000 - Health Insurance	9,592	10,532	10,532	7,956	10,998	466
5231000 - Life Insurance	51	50	50	37	51	1
5232000 - Dental Insurance	273	272	272	205	272	0
5233000 - Lt Disability Insurance	80	77	77	59	81	4
5233100 - St Disability Insurance	144	139	139	107	146	7
5240000 - Workers' Compensation	90	82	82	63	81	-1
Personal Services:	\$72,149	\$67,942	\$68,991	\$52,801	\$71,850	\$3,908
Operating Expenses:						
5450000 - Insurance	112	216	216	216	216	0
5450002 - Insurance Admin Fees	58,132	57,600	57,600	38,558	58,100	500
5490000 - Oth Current Chgs & Obligations	3	0	0	0	0	0
5490300 - Claims	798,584	950,000	948,951	702,021	950,000	0
5490302 - Adjustment to Claim Liabilitie	7,497	0	0	0	0	0
5490501 - OH-Workers' Compensation	247	199	199	199	199	0
5490502 - OH-Property & Liability Insuranc	20	34	34	34	34	0
5490503 - OH-Dental Insurance	0	4	4	0	0	-4
5490504 - OH-Health Insurance	238	206	206	206	206	0
5490505 - OH-Life/AD&D, STD, LTD	50	40	40	40	40	0
Operating Expenses:	\$864,883	\$1,008,299	\$1,007,250	\$741,275	\$1,008,795	\$496
Transfers Out:						
5910001 - Tran Out-general Fund	0	59,508	59,508	29,754	53,337	-6,171
5910502 - Tran Out - Prop & Casualty	55	0	0	0	0	0
Transfers Out:	\$55	\$59,508	\$59,508	\$29,754	\$53,337	-\$6,171
Reserves - Operating:						
5990020 - Reserve For Contingency	0	8,740	8,740	0	6,493	-2,247
Reserves - Operating:	\$0	\$8,740	\$8,740	\$0	\$6,493	-\$2,247
Reserves - Claims:						
5990053 - Reserve For Claims	0	855,074	983,943	0	1,102,970	247,896
Reserves - Claims:	\$0	\$855,074	\$983,943	\$0	\$1,102,970	\$247,896
TOTAL EXPENDITURES:	\$937,087	\$1,999,563	\$2,128,432	\$823,830	\$2,243,445	\$243,882

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund.

Personal Services supports 1.29 FTEs which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$6,139 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$2,039,380 from the FY21 Adopted Budget primarily due to increases in Insurance Premium, administration fees, and Claims.

Transfers Out increased \$14,837 from the FY21 Adopted Budget due to the cost allocation plan.

Reserves increased \$1,133,241 from the FY21 Adopted Budget due to an increase for Reserves-Claims.

Overall, at this stage in the budget process this Fund is reflecting an increase of \$3,193,597 from the FY21 Adopted Budget; however, this Fund will have changes after the completion of Open Enrollment.

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officer, retirees and employee contributions for health insurance. Also included is Fund Balance and Miscellaneous Revenue.

504-HEALTH INSURANCE INTERNAL SERVICE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	23,695,347	27,070,807	27,070,807	18,243,238	27,574,383	503,576
Miscellaneous Revenues	1,224,002	880,204	880,204	1,166,024	880,000	-204
Less 5% Statutory Reduction	0	-44,010	-44,010	0	-44,000	10
Fund Balance	0	6,465,338	8,261,653	0	9,155,553	2,690,215
Total	<u>24,919,349</u>	<u>34,372,339</u>	<u>36,168,654</u>	<u>19,409,262</u>	<u>37,565,936</u>	<u>3,193,597</u>
Expenditures						
Personal Services	128,507	123,433	124,482	95,194	129,572	6,139
Operating Expenses	24,636,948	24,258,041	25,234,692	19,392,758	26,297,421	2,039,380
Capital Outlay	0	0	22,300	22,300	0	0
Transfers Out	112,586	161,133	161,133	80,567	175,970	14,837
Reserves - Operating	0	39,435	39,435	0	0	-39,435
Reserves - Claims	0	9,790,297	10,586,612	0	10,962,973	1,172,676
Total	<u>24,878,041</u>	<u>34,372,339</u>	<u>36,168,654</u>	<u>19,590,818</u>	<u>37,565,936</u>	<u>3,193,597</u>

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	83,837	88,425	89,474	61,748	92,157	3,732
5120002 - Disaster Relief	0	0	0	129	0	0
5130001 - Vacancy Factor	0	-1,549	-1,549	0	-1,613	-64
5140000 - Overtime	24	0	0	0	0	0
5160000 - Compensated Annual Leave	4,449	0	0	4,362	0	0
5160010 - Compensated Ann Leave Payoff	1,010	0	0	0	0	0
5160020 - Compensated Admin Leave	1,123	0	0	1,057	0	0
5170000 - Compensated Sick Leave	2,874	0	0	291	0	0
5210000 - Fica Taxes	6,820	6,763	6,763	4,984	7,049	286
5220000 - Retirement Contributions	12,468	12,995	12,995	9,933	14,471	1,476
5230000 - Health Insurance	14,816	15,737	15,737	11,886	16,428	691
5231000 - Life Insurance	93	89	89	67	93	4
5232000 - Dental Insurance	421	425	425	320	425	0
5233000 - Lt Disability Insurance	146	142	142	108	148	6
5233100 - St Disability Insurance	263	256	256	195	266	10
5240000 - Workers' Compensation	164	150	150	115	148	-2
Personal Services:	\$128,507	\$123,433	\$124,482	\$95,194	\$129,572	\$6,139
Operating Expenses:						
5310000 - Professional Services	91,450	92,500	92,500	70,833	93,500	1,000
5340009 - Other Contractual Services-Open	652,147	767,000	767,000	421,801	767,000	0
5340010 - Other Contractual Services- Pres	292,547	351,000	351,000	187,535	351,000	0
5340011 - Other Contractual Services- Fixe	367,730	396,000	396,000	311,740	396,000	0
5340012 - Other Contractual Services- Tecl	54,000	54,000	54,000	36,000	54,000	0
5420000 - Freight & Postage Services	1,158	1,300	1,300	0	1,500	200
5450000 - Insurance	167	336	336	336	336	0
5450001 - Insurance Premium	1,029,858	1,157,274	1,157,274	776,241	1,432,791	275,517
5450002 - Insurance Admin Fees	811,688	762,654	762,654	530,643	812,868	50,214
5470000 - Printing And Binding	140	5,000	5,000	337	5,000	0
5490000 - Oth Current Chgs & Obligations	102	0	0	0	0	0
5490016 - Other-Wellness	18,863	34,807	12,507	4,348	45,351	10,544
5490300 - Claims	20,156,556	19,500,000	20,500,000	16,655,711	21,202,919	1,702,919
5490301 - HRA Claims Payment	930,225	1,132,000	1,130,951	642,750	1,130,951	-1,049
5490302 - Adjustment to Claim Liabilitie	229,618	0	0	0	0	0
5490501 - OH-Workers' Compensation	367	310	310	310	310	0
5490502 - OH-Property & Liability Insuranc	30	53	53	53	53	0
5490503 - OH-Dental Insurance	97	105	105	105	105	0
5490504 - OH-Health Insurance	0	-35	0	0	0	35
5490505 - OH-Life/AD&D, STD, LTD	74	63	63	63	63	0
5540000 - Books,pubs,subs & Membership	130	500	465	0	500	0
5550000 - Training	0	1,000	1,000	0	1,000	0
5590000 - Depreciation	0	2,174	2,174	0	2,174	0
Operating Expenses:	\$24,636,948	\$24,258,041	\$25,234,692	\$19,638,806	\$26,297,421	\$2,039,380
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	22,300	22,300	0	0
Capital Outlay:	\$0	\$0	\$22,300	\$22,300	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	112,504	161,133	161,133	80,567	175,970	14,837

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	82	0	0	0	0	0
Transfers Out:	\$112,586	\$161,133	\$161,133	\$80,567	\$175,970	\$14,837
Reserves - Operating:						
5990020 - Reserve For Contingency	0	39,435	39,435	0	0	-39,435
Reserves - Operating:	\$0	\$39,435	\$39,435	\$0	\$0	-\$39,435
Reserves - Claims:						
5990053 - Reserve For Claims	0	9,790,297	10,586,612	0	10,962,973	1,172,676
Reserves - Claims:	\$0	\$9,790,297	\$10,586,612	\$0	\$10,962,973	\$1,172,676
TOTAL EXPENDITURES:	\$24,878,041	\$34,372,339	\$36,168,654	\$19,836,867	\$37,565,936	\$3,193,597

FUND 505 – LIFE, LTD, VOL. LIFE INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

Personal Services supports 0.68 FTEs, which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$3,327 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$109,221 from the FY21 Adopted Budget primarily due to decreases for Insurance Premiums.

Transfers Out increased \$17,314 from the FY21 Adopted Budget due to the cost allocation plan.

Reserves increased \$153,373 from the FY21 Adopted Budget due to an increase for Reserves-Claims.

Overall, at this point in time in the budget process this Fund is reflecting an increase of \$64,793 as Open Enrollment for FY22 has not been completed. Once completed, this Fund will be adjusted to reflect cost associated with plan selections.

REVENUES

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

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

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	507,667	719,071	719,071	404,799	721,560	2,489
Miscellaneous Revenues	13,340	0	0	897	0	0
Fund Balance	0	833,279	939,210	0	895,583	62,304
Total	521,006	1,552,350	1,658,281	405,696	1,617,143	64,793
Expenditures						
Personal Services	66,000	52,512	53,561	41,033	55,839	3,327
Operating Expenses	423,329	716,845	715,796	286,572	607,624	-109,221
Transfers Out	21,877	21,609	21,609	10,805	38,923	17,314
Reserves - Operating	0	8,802	8,802	0	6,517	-2,285
Reserves - Claims	0	752,582	858,513	0	908,240	155,658
Total	511,205	1,552,350	1,658,281	338,410	1,617,143	64,793

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

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	34,607	36,650	37,699	25,999	38,828	2,178
5120002 - Disaster Relief	0	0	0	125	0	0
5130001 - Vacancy Factor	0	-640	-640	0	-678	-38
5140000 - Overtime	12	0	0	0	0	0
5160000 - Compensated Annual Leave	2,339	0	0	1,887	0	0
5160010 - Compensated Ann Leave Payoff	980	0	0	0	0	0
5160020 - Compensated Admin Leave	189	0	0	182	0	0
5170000 - Compensated Sick Leave	2,099	0	0	283	0	0
5210000 - Fica Taxes	2,917	2,804	2,804	2,108	2,972	168
5220000 - Retirement Contributions	4,568	4,704	4,704	3,646	5,328	624
5221000 - Opeb Gasb 45	10,207	0	0	0	0	0
5230000 - Health Insurance	7,576	8,510	8,510	6,430	8,900	390
5231000 - Life Insurance	39	38	38	28	40	2
5232000 - Dental Insurance	224	220	220	168	220	0
5233000 - Lt Disability Insurance	62	57	57	46	60	3
5233100 - St Disability Insurance	111	105	105	82	109	4
5240000 - Workers' Compensation	69	64	64	48	60	-4
Personal Services:	\$66,000	\$52,512	\$53,561	\$41,033	\$55,839	\$3,327
Operating Expenses:						
5450000 - Insurance	2,230	177	177	177	177	0
5450001 - Insurance Premium	420,237	716,266	715,204	285,973	607,032	-109,234
5490000 - Oth Current Chgs & Obligations	2	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	7	0	0
5490501 - OH-Workers' Compensation	209	163	163	163	163	0
5490502 - OH-Property & Liability Insuranc	398	28	28	28	28	0
5490503 - OH-Dental Insurance	53	57	57	57	57	0
5490504 - OH-Health Insurance	200	167	167	167	167	0
5490505 - OH-Life/AD&D, STD, LTD	0	-13	0	0	0	13
Operating Expenses:	\$423,329	\$716,845	\$715,796	\$286,572	\$607,624	-\$109,221
Transfers Out:						
5910001 - Tran Out-general Fund	20,778	21,609	21,609	10,805	38,923	17,314
5910502 - Tran Out - Prop & Casualty	1,099	0	0	0	0	0
Transfers Out:	\$21,877	\$21,609	\$21,609	\$10,805	\$38,923	\$17,314
Reserves - Operating:						
5990020 - Reserve For Contingency	0	8,802	8,802	0	6,517	-2,285
Reserves - Operating:	\$0	\$8,802	\$8,802	\$0	\$6,517	-\$2,285
Reserves - Claims:						
5990053 - Reserve For Claims	0	752,582	858,513	0	908,240	155,658
Reserves - Claims:	\$0	\$752,582	\$858,513	\$0	\$908,240	\$155,658
TOTAL EXPENDITURES:	\$511,205	\$1,552,350	\$1,658,281	\$338,410	\$1,617,143	\$64,793

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established in FY19 for capturing indirect costs associated with the general oversight of the Fleet operations.

This Fund supports 0.30 FTEs which remains unchanged from the FY21 Adopted Budget. Personal Services decreased \$2,032 due to mid-year staffing changes and the associated plan selections for Health and Dental. This decrease was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY22; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating increased \$828 from the FY21 Adopted Budget primarily due to Communications funds being previously budgeted in Fund 510 – Fleet Maintenance Internal Service Fund for monthly Verizon MiFi hotspots.

Capital Outlay is requested for improved key control system at Fleet Management for Countywide vehicles and equipment that enables digital key tracking. Debt Service as well as Reserves for Debt are budgeted to cover a vehicle lease.

Transfers Out includes a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

Overall, this Fund increased \$15,979 over the FY21 Adopted Budget.

REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	61,440	123,432	123,432	103,320	149,310	25,878
Miscellaneous Revenues	489	0	0	40	0	0
Fund Balance	0	9,899	16,681	0	0	-9,899
Total	61,929	133,331	140,113	103,360	149,310	15,979
Expenditures						
Personal Services	39,070	41,793	41,793	27,588	39,761	-2,032
Operating Expenses	9,209	14,277	21,059	8,986	15,105	828
Capital Outlay	0	0	0	0	18,950	18,950
Debt Service	0	23,117	23,117	23,116	23,117	0
Transfers Out	1,934	39,555	39,555	19,778	40,818	1,263
Reserves - Operating	0	3,030	3,030	0	0	-3,030
Reserves - Debt	0	11,559	11,559	0	11,559	0
Total	50,213	133,331	140,113	79,468	149,310	15,979

509 - FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	26,149	30,782	30,782	18,752	29,070	-1,712
5130001 - Vacancy Factor	0	-539	-539	0	-509	30
5160000 - Compensated Annual Leave	1,864	0	0	973	0	0
5160010 - Compensated Ann Leave Payoff	185	0	0	391	0	0
5160020 - Compensated Admin Leave	558	0	0	238	0	0
5170000 - Compensated Sick Leave	676	0	0	194	0	0
5210000 - Fica Taxes	2,176	2,355	2,355	1,516	2,223	-132
5220000 - Retirement Contributions	2,618	3,078	3,078	2,055	3,145	67
5221000 - Opeb Gasb 45	-199	0	0	0	0	0
5230000 - Health Insurance	4,143	5,154	5,154	2,847	4,941	-213
5231000 - Life Insurance	31	32	32	19	29	-3
5232000 - Dental Insurance	90	92	92	61	96	4
5233000 - Lt Disability Insurance	48	50	50	30	47	-3
5233100 - St Disability Insurance	86	89	89	55	84	-5
5240000 - Workers' Compensation	645	700	700	459	635	-65
Personal Services:	\$39,070	\$41,793	\$41,793	\$27,588	\$39,761	-\$2,032
Operating Expenses:						
5340000 - Other Contractual Services	4,001	1,033	7,815	1,340	1,028	-5
5400000 - Travel And Per Diem	557	385	385	412	385	0
5410000 - Communications	939	1,307	1,307	1,851	2,850	1,543
5430000 - Utility Services	1,111	1,350	1,350	721	1,350	0
5450000 - Insurance	35	2,941	2,941	2,941	2,941	0
5460000 - Repair & Maintenance Svcs	262	2,280	2,280	81	1,570	-710
5470000 - Printing And Binding	0	0	0	31	0	0
5490501 - OH-Workers' Compensation	78	72	72	72	72	0
5490502 - OH-Property & Liability Insuranc	6	462	462	462	462	0
5490503 - OH-Dental Insurance	20	24	24	24	24	0
5490504 - OH-Health Insurance	74	74	74	74	74	0
5490505 - OH-Life/AD&D, STD, LTD	16	14	14	14	14	0
5490511 - OH-Fleet Fuel	0	760	760	760	760	0
5511000 - Office Supplies	1,347	2,120	2,120	204	2,120	0
5590000 - Depreciation	763	1,455	1,455	0	1,455	0
Operating Expenses:	\$9,209	\$14,277	\$21,059	\$8,986	\$15,105	\$828
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	18,950	18,950
Capital Outlay:	\$0	\$0	\$0	\$0	\$18,950	\$18,950
Debt Service:						
5710000 - Principal	0	21,283	21,283	21,282	21,283	0
5720000 - Interest	0	1,834	1,834	1,834	1,834	0
Debt Service:	\$0	\$23,117	\$23,117	\$23,116	\$23,117	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	0	37,602	37,602	18,801	38,853	1,251
5910158 - Tran Out-intergov Radio Commu	1,917	1,953	1,953	977	1,965	12
5910502 - Tran Out - Prop & Casualty	17	0	0	0	0	0
Transfers Out:	\$1,934	\$39,555	\$39,555	\$19,778	\$40,818	\$1,263

509 - FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990020 - Reserve For Contingency	0	3,030	3,030	0	0	-3,030
Reserves - Operating:	\$0	\$3,030	\$3,030	\$0	\$0	-\$3,030
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	11,559	11,559	0	11,559	0
Reserves - Debt:	\$0	\$11,559	\$11,559	\$0	\$11,559	\$0
TOTAL EXPENDITURES:	\$50,213	\$133,331	\$140,113	\$79,468	\$149,310	\$15,979

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund was divided into three separate Funds in FY19. This Fund accounts for the cost incurred by the County for maintenance of large vehicles.

This Fund supports 17.30 FTEs which remains unchanged from the FY21 Adopted Budget. Personal Services increased \$6,114 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY22; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees
- These increases were partially offset by mid-year staffing changes and the associated plan selections for Health and Dental.

Operating increased \$177,987 over the FY21 Adopted Budget primarily due to costs associated with repair and maintenance for vehicles.

Funds for ongoing capital projects will be included later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

As maintenance activities can fluctuate, the Fund Balance will require additional review throughout the budget process to ensure balances from FY21 are as accurate as possible. This Fund will continue to be evaluated and any changes, if necessary, will be made.

Overall, this Fund increased \$313,970 from the FY21 Adopted Budget.

REVENUES

Departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance. Also included is a Transfer In from Fund 134 –Countywide Fire Fund to support one shared position.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	2,501,691	2,688,560	2,688,560	1,397,073	3,000,994	312,434
Miscellaneous Revenues	5,156	0	0	143	0	0
Transfers In	247,799	42,918	42,918	21,459	44,454	1,536
Fund Balance	0	0	279,972	0	0	0
Total	<u>2,754,647</u>	<u>2,731,478</u>	<u>3,011,450</u>	<u>1,418,675</u>	<u>3,045,448</u>	<u>313,970</u>
Expenditures						
Personal Services	1,267,815	1,298,316	1,298,316	960,477	1,304,430	6,114
Operating Expenses	1,300,342	1,124,141	1,281,030	871,330	1,302,128	177,987
Capital Outlay	0	0	123,083	123,082	0	0
Transfers Out	22,558	309,021	309,021	154,511	438,890	129,869
Total	<u>2,590,716</u>	<u>2,731,478</u>	<u>3,011,450</u>	<u>2,109,400</u>	<u>3,045,448</u>	<u>313,970</u>

510 - FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	751,107	847,007	847,007	579,325	858,599	11,592
5120002 - Disaster Relief	1,892	0	0	1,456	0	0
5130001 - Vacancy Factor	0	-15,382	-15,382	0	-15,582	-200
5140000 - Overtime	26,155	31,955	31,955	15,135	31,955	0
5160000 - Compensated Annual Leave	42,378	0	0	28,768	0	0
5160010 - Compensated Ann Leave Payoff	3,853	0	0	4,539	0	0
5160020 - Compensated Admin Leave	2,187	0	0	1,421	0	0
5170000 - Compensated Sick Leave	27,098	0	0	21,023	0	0
5210000 - Fica Taxes	61,819	67,244	67,244	47,005	68,127	883
5220000 - Retirement Contributions	76,713	87,893	87,893	65,450	96,357	8,464
5221000 - Opeb Gasb 45	14,087	0	0	0	0	0
5230000 - Health Insurance	228,697	248,231	248,231	172,685	235,478	-12,753
5231000 - Life Insurance	820	886	886	612	898	12
5232000 - Dental Insurance	4,545	4,915	4,915	3,533	4,674	-241
5233000 - Lt Disability Insurance	1,290	1,408	1,408	985	1,424	16
5233100 - St Disability Insurance	2,331	2,542	2,542	1,784	2,578	36
5240000 - Workers' Compensation	22,845	21,617	21,617	16,756	19,922	-1,695
Personal Services:	\$1,267,815	\$1,298,316	\$1,298,316	\$960,477	\$1,304,430	\$6,114
Operating Expenses:						
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	7,184	7,944	7,944	6,122	10,260	2,316
5400000 - Travel And Per Diem	1,327	3,300	3,300	1,188	3,300	0
5410000 - Communications	3,590	4,155	4,155	2,571	3,700	-455
5420000 - Freight & Postage Services	0	550	550	314	550	0
5430000 - Utility Services	8,346	10,125	10,125	5,406	10,125	0
5440000 - Rentals And Leases	751	135	135	608	1,790	1,655
5450000 - Insurance	16,599	14,834	14,834	14,834	14,834	0
5460000 - Repair & Maintenance Svcs	29,287	23,800	23,800	6,824	53,975	30,175
5462000 - Rep & Maint-automotive	1,071,481	829,423	986,312	771,256	959,717	130,294
5462999 - Rep & Maint-Auto Contra Acct	-25,015	0	0	-3,927	0	0
5490501 - OH-Workers' Compensation	4,446	4,152	4,152	4,152	4,152	0
5490502 - OH-Property & Liability Insuranc	2,963	2,331	2,331	2,331	2,331	0
5490503 - OH-Dental Insurance	1,159	1,419	1,419	1,419	1,419	0
5490504 - OH-Health Insurance	4,307	4,307	4,307	4,307	4,307	0
5490505 - OH-Life/AD&D, STD, LTD	952	878	878	878	830	-48
5490509 - OH-Fleet Oversight	0	4,200	4,200	4,200	4,200	0
5490511 - OH-Fleet Fuel	11,700	6,080	6,080	6,080	6,080	0
5511000 - Office Supplies	40	250	250	595	1,070	820
5520000 - Operating Supplies	5,668	8,492	8,492	4,976	8,492	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	2,370	0	0
5521000 - Gas & Oil	32,560	71,881	71,881	20,609	83,571	11,690
5524000 - Oper Supp-miscellaneous	1,674	2,700	2,700	1,590	2,700	0
5524500 - Cleaning Supplies	1,394	2,500	2,500	1,620	2,500	0
5525000 - Tools	686	4,250	4,250	4,414	4,250	0
5525500 - Allowance	3,168	3,500	3,500	3,571	3,500	0
5540000 - Books,pubs,subs & Membership	5,588	4,060	4,060	597	5,600	1,540
5550000 - Training	21,250	25,000	25,000	2,426	25,000	0
5590000 - Depreciation	89,238	82,875	82,875	0	82,875	0

510 - FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:	\$1,300,342	\$1,124,141	\$1,281,030	\$871,330	\$1,302,128	\$177,987
Capital Outlay:						
5650000 - Construction In Progress	0	0	123,083	123,082	0	0
Capital Outlay:	\$0	\$0	\$123,083	\$123,082	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	0	294,374	294,374	147,187	424,159	129,785
5910158 - Tran Out-intergov Radio Commu	14,375	14,647	14,647	7,324	14,731	84
5910502 - Tran Out - Prop & Casualty	8,183	0	0	0	0	0
Transfers Out:	\$22,558	\$309,021	\$309,021	\$154,511	\$438,890	\$129,869
TOTAL EXPENDITURES:	\$2,590,716	\$2,731,478	\$3,011,450	\$2,109,400	\$3,045,448	\$313,970

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established in FY19 to capture the costs associated with the purchase of fuel by County departments.

This Fund supports 1.05 FTEs which remains unchanged from the FY21 Adopted Budget. Personal Services decreased \$3,169 from the FY21 Adopted Budget due to mid-year staffing changes and the associated plan selections for Health and Dental, which were partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY22; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating decreased \$137,996 from the FY21 Adopted Budget primarily due to increases in Gas & Oil costs.

Capital Outlay includes funding for Dispenser and monitoring upgrade for various departments for a total of \$578,000. Ongoing projects will be funded by Fund Balance, which will be included later on in the budget process in order to have as accurate of estimates as possible.

Transfers Out includes a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

Overall, this Fund decreased \$85,558 from the FY21 Adopted Budget.

REVENUES

The Fleet Fuel Internal Service Fund accounts for cost associated with the purchase of fuel by County Departments. This Fund is supported by Fund Balance as well as Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel. Transfers In reflects funding from the General Fund (001), Transportation Trust Fund (102), Tourist Development Tax Fund (104), Countywide Fire Fund (134), and Solid Waste Fund (401) to support the above mentioned capital project.

511-FLEET FUEL INTERNAL SERVICE FUND

	FY20 Actuals	FY21 Adopted Budget	FY21 Revised Budget	FY21 YTD	FY22 Recommended Budget	FY22 Recommended minus FY21 Adopted
Revenues						
Charges For Services	1,341,328	1,612,356	1,612,356	648,725	1,731,009	118,653
Miscellaneous Revenues	10,201	0	0	774	0	0
Transfers In	192,000	146,000	146,000	73,000	578,000	432,000
Fund Balance	0	700,558	827,892	0	64,347	-636,211
Total	<u>1,543,529</u>	<u>2,458,914</u>	<u>2,586,248</u>	<u>722,499</u>	<u>2,373,356</u>	<u>-85,558</u>
Expenditures						
Personal Services	58,009	79,862	79,862	53,916	76,693	-3,169
Operating Expenses	1,051,889	1,744,687	1,899,271	776,573	1,606,691	-137,996
Capital Outlay	0	544,371	517,121	0	578,000	33,629
Transfers Out	3,050	89,994	89,994	44,997	111,972	21,978
Total	<u>1,112,948</u>	<u>2,458,914</u>	<u>2,586,248</u>	<u>875,485</u>	<u>2,373,356</u>	<u>-85,558</u>

511 - FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	36,735	55,887	55,887	35,138	53,934	-1,953
5130001 - Vacancy Factor	0	-1,013	-1,013	0	-978	35
5140000 - Overtime	434	2,000	2,000	92	2,000	0
5160000 - Compensated Annual Leave	2,239	0	0	2,623	0	0
5160010 - Compensated Ann Leave Payoff	369	0	0	0	0	0
5160020 - Compensated Admin Leave	326	0	0	71	0	0
5170000 - Compensated Sick Leave	2,033	0	0	1,132	0	0
5210000 - Fica Taxes	3,597	4,428	4,428	3,051	4,281	-147
5220000 - Retirement Contributions	3,749	5,788	5,788	3,922	6,052	264
5221000 - Opeb Gasb 45	-45	0	0	0	0	0
5230000 - Health Insurance	7,023	10,832	10,832	6,557	9,659	-1,173
5231000 - Life Insurance	47	58	58	36	57	-1
5232000 - Dental Insurance	51	55	55	35	66	11
5233000 - Lt Disability Insurance	72	92	92	59	88	-4
5233100 - St Disability Insurance	128	167	167	106	161	-6
5240000 - Workers' Compensation	1,251	1,568	1,568	1,093	1,373	-195
Personal Services:	\$58,009	\$79,862	\$79,862	\$53,916	\$76,693	-\$3,169
Operating Expenses:						
5340000 - Other Contractual Services	516	589	589	372	582	-7
5410000 - Communications	1,073	2,360	2,360	370	2,360	0
5430000 - Utility Services	1,671	2,025	2,025	1,081	2,025	0
5450000 - Insurance	355	221	221	221	221	0
5460000 - Repair & Maintenance Svcs	52,592	75,422	75,422	48,640	74,355	-1,067
5462000 - Rep & Maint-automotive	680	1,000	1,000	51	1,000	0
5490501 - OH-Workers' Compensation	269	252	252	252	252	0
5490502 - OH-Property & Liability Insuranc	63	35	35	35	35	0
5490503 - OH-Dental Insurance	70	86	86	86	86	0
5490504 - OH-Health Insurance	262	262	262	262	262	0
5490505 - OH-Life/AD&D, STD, LTD	106	99	99	99	51	-48
5520000 - Operating Supplies	0	125	125	0	125	0
5521000 - Gas & Oil	936,864	1,613,806	1,768,390	723,355	1,476,776	-137,030
5521999 - Gas & Oil Contra Acct	-2,490	0	0	-372	0	0
5524000 - Oper Supp-miscellaneous	286	500	500	45	500	0
5525000 - Tools	0	250	250	0	250	0
5540000 - Books,pubs,subs & Membership	1,952	1,730	1,730	1,377	1,886	156
5541000 - Registration Fees	0	1,600	1,600	700	1,600	0
5590000 - Depreciation	57,621	44,325	44,325	0	44,325	0
Operating Expenses:	\$1,051,889	\$1,744,687	\$1,899,271	\$776,573	\$1,606,691	-\$137,996
Capital Outlay:						
5640000 - Machinery & Equipment	0	8,000	8,000	0	0	-8,000
5650000 - Construction In Progress	0	536,371	509,121	0	578,000	41,629
Capital Outlay:	\$0	\$544,371	\$517,121	\$0	\$578,000	\$33,629
Transfers Out:						
5910001 - Tran Out-general Fund	0	87,064	87,064	43,532	109,025	21,961
5910158 - Tran Out-intergov Radio Commu	2,875	2,930	2,930	1,465	2,947	17
5910502 - Tran Out - Prop & Casualty	175	0	0	0	0	0

511 - FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Recommended:	FY22 Recommended minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:	\$3,050	\$89,994	\$89,994	\$44,997	\$111,972	\$21,978
TOTAL EXPENDITURES:	\$1,112,948	\$2,458,914	\$2,586,248	\$875,485	\$2,373,356	-\$85,558