

RECOMMENDED BUDGET

FISCAL YEAR 2023



OSCEOLA
COUNTY be first
to what's next.

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TO: Chair and County Commissioners
FROM: Donald S. Fisher, County Manager
DATE: July 15, 2022
RE: Fiscal Year 2023 (FY23) Recommended Budget



Overview:

Please find included, the Recommended Fiscal Year 2022-2023 (FY23) Budget for Osceola County. The Budget represents a continued effort to provide a high level of service to Osceola County residents, business owners, and visitors along with an investment in supporting infrastructure. The County continues to be positioned well financially, as recently supported by multiple surveillance analyses completed by Fitch Ratings in which, analysts wrote that “the upgrade of Osceola County’s IDR to ‘AA+’ from ‘AA’ reflects the county’s superior operating performance, strong revenue framework and low long term liability burden.”

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 FY23 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.

During the preparation of the FY23 Budget, the County experienced a return to pre-pandemic revenues impacted by the global pandemic such as Tourist Development Taxes, Tolls, State Shared Revenues, Local Government Half-Cent Sales Taxes, and Gas Taxes. The FY23 property valuations did reflect an increase over prior year with valuations at \$39,805,943,460. This represents an increase of 16.91% over FY22, which is a significant percent increase when compared to historical valuations. Although revenues have returned to pre-pandemic levels, economic trends continue to be evaluated for inflation and recessionary impacts on the County’s revenue streams and adjustments to the projections will be continuously evaluated until budget adoption.

Overall, the proposed Recommended FY23 Budget decreased from the current year’s Adopted FY22 Budget by \$-271,886,540 (-14%) to a Recommended FY23 Budget of \$1,695,740,731. It should be noted that this does not include estimates for continuing capital and grant projects which will be included for the Recommended Final Budget.

Successes:

In FY22 the County continued to support an ongoing program to improve County infrastructure and enhance the level of service to Osceola County residents. Some projects and efforts include multiple phases or cross Fiscal Years, while others are a direct result of competitive federal funding awarded to assist the County and residents. Successes noted below are from prior and current Fiscal Years as follows:

- Osceola County was able to continue to leverage the CARES Act Relief funding. These funds have supported the Board’s adopted strategies for individuals, families, and businesses impacted by the

pandemic. 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 continue to support many critical initiatives with the remaining funding in FY22 as follows:

- Assisted Osceola County residents through individual housing assistance needs in the amount of \$3.2M to date.
 - 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 provided assistance 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.
 - The County provided a total of \$800,000 towards the Salvation Army's Pathway to Housing program.
 - An investment of \$2.1M was committed to Liberty High School to aid in the implementation of a career and technical education program.
 - Supported Osceola Technical College in the amount of \$282,300 to provide technical job training.
- The Board was able to implement a funding strategy for the American Rescue Plan Act funds received. In July of 2021, the Board adopted 5 strategy areas to address rapid recovery needs associated with the pandemic. The following categories and funding were Board approved to allow for immediate associated recovery activities:
 - County Infrastructure (\$35.4M): Dedicated for the extension of utilities and roads that could spur economic development. Where possible, an extension of utilities would be structured based on reimbursement to the County. Also includes land acquisition that supports the County's Strategic plan for economic development and perhaps affordable housing.
 - Education/Training/Infrastructure (\$12.5M): Dedicated for workforce development, scholarships, wrap-around services, and potentially infrastructure.
 - On March 21, 2022, the Osceola County Commission launched *Osceola Prosper*, which allocated \$12.4 million to allow every 2022 graduating senior a free college or technical education through Valencia College and Osceola Technical College.
 - Enhance/Recovery of Tourism/Quality of Life (\$15M): Dedicated for the recovery of the tourism industry through the development of a performing arts center and support for the County's tourism partner, Experience Kissimmee.
 - Assisted Experience Kissimmee with a \$3M commitment for targeted promotional activities to aid in the recovery of the tourism industry.
 - Committed \$12M to the development of a Performing Arts Center to further establish Osceola County as a tourist destination.
 - Targeted Recovery Efforts (\$5M): Dedicated for specific projects targeted to address the discrete needs of each County District.
 - Partnered with the Salvation Army to bridge the gap to affordable housing with an emphasis on homeownership through the Pathway to Housing initiative.
 - Contributed to the MASA Fund Foundation to conduct outreach to disadvantaged, non-English speaking, and culturally diverse communities.
 - Partnered with Liberty High School to fund a career and technical education program
 - Assisted the YMCA to make necessary pool repairs to provide essential swim training for Osceola County residents.
 - Installed additional sunshade in SENSES Park to enhance the useability of outdoor public spaces.

- Coordinated with Park Place Behavioral Health Care Fellowship House to provide operational funding to assist mental health needs.
 - Enhanced Transit (\$5M): Dedicated for the expansion of enhanced public transportation within the Osceola County community.
- Public Safety
 - Began construction on a new Fire Station (67) at Austin Tindall with a groundbreaking ceremony on May 26, 2022, which will provide improved Fire and Emergency Medical Services to the Boggy Creek road area.
 - Began construction on a new Fire Station (45) at Calypso Cay with a groundbreaking ceremony on July 5, 2022, which will provide improved Fire and Emergency Medical Services to the West 192 and 535 area.
 - Replaced handheld infrared cameras (\$257,111.40) that enhance firefighters' ability to quickly search and rescue victims of structure fires by being able to see through smoke.
 - Added 21 Firefighter positions made possible with the \$5.4M dollar grant from FEMA Staffing for Adequate Fire and Emergency Response Grant (SAFER) as well as 12 positions for an additional Engine Crew to support the heavy demand for services in our tourism corridor.
 - Corrections received a \$952k criminal justice, mental health, and substance abuse reinvestment grant from the Florida Department of Children and Families. Through this grant, they initiated the *EMERGE* reentry program targeted at reducing recidivism through programs and case management including meeting one-on-one with a reentry specialist to create an individualized transition plan. Once released, participants are linked with community resources and partners.
 - Corrections successfully assumed the daily operations and management of the medical unit from the contracted healthcare services while maintaining compliance with Florida Model Jail Standards as well as National Commission on Corrections Health Care standards
 - Facilities management, in partnership with Corrections, initiated the initial activities of the Phase 1 Jail Needs Assessment.
 - Completed the public safety radio network enhancement project (\$2.7M) to increase system redundancy and network reliability for critical communication needs for all county public safety agencies.
 - Expansion of the Emergency Management Resource Center (EMRC) in partnership with the Florida Department of Health in Osceola County to increase storage of supplies and equipment for disasters and public health emergencies impacting the county.
 - Completion of a 16,000 Sq Ft Sheriff's Training Facility including classrooms, shooting simulator, defensive tactics room, and office space for training staff.
- Osceola County Sustainability
 - Completed a Sustainability Audit for Osceola Heritage Park that identified more than 50 recommendations for energy and water conservation, reduction of waste, and other measures. Implementation is ongoing.
 - Osceola County Parks and Recreation completed an Urban Forest Management Plan countywide that will allow for conservation, protection, and enhancement of the community's tree canopy.
- Economic Development
 - Osceola County in collaboration with a coalition of partners consisting of the Orlando Economic Partnership, the University of Central Florida (UCF), and Bridging the Innovation

Development Gap (BRIDG) submitted a concept narrative to the National Science Foundation Engines program, which resulted in an invitation to submit a proposal for an opportunity to be awarded \$160M over a 10 year period for additional development of the semiconductor manufacturing industry. The NSF Regional Innovation Engines funding opportunity will drive both the near-term and long-term durable change to the semiconductor industry, NeoCity, and the region creating a viable Regional Innovation Ecosystem.

- Osceola County received a \$6 million grant from the State of Florida for a key piece of transportation infrastructure that will elevate its NeoCity technology district. The Florida Job Growth Grant Fund dollars fast tracks work on the new road (NeoVation Way). The road will ideally position the County and its partners to better market the NeoCity complex to potential investors and development interests, provide new, high-wage job opportunities to residents in a cutting edge “live-work-play” community.
 - Osceola County, in partnership with the Orlando Economic Partnership, the University of Central Florida, and BRIDG, was awarded half a million dollars from the U.S. Department of Commerce to develop a proposal to expand NeoCity’s semiconductor research, development, and manufacturing capabilities. The County completed and successfully submitted this proposal, which is now under evaluation by the EDA. The Osceola-led Central Florida semiconductor coalition was the only organization to be awarded a grant in Florida - and is one of only eight advanced manufacturing submissions in the nation to receive funding from the Department of Commerce's Build Back Better Regional Challenge. This semiconductor coalition will build upon the initial success of NeoCity, by investing in infrastructure, workforce development, and community reinvestment that leverages new, high-demand production processes, to propel Central Florida as a leading region for semiconductor R&D and manufacturing.
- Transportation & Transit
 - 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 underway in FY22; Phases 2, 3 and 4 of Simpson Road from Osceola Parkway to US 192 are currently in design with construction expected to begin in 2023.
 - 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 underway for a new 2-lane road approximately 1.13 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 advanced through design and right-of-way acquisition with construction anticipated in early FY23. The County continues to receive additional federal funding for this project (approximately \$5.1 million) to offset local obligations.
 - 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.

- Cyrils Drive intersection improvements began construction in July 2021 with completion early in FY22; 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 currently under construction.
 - 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 is currently underway 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:
 - Sidewalk Projects completed so far in FY22 includes new sidewalk connections for safe passage to Bellalago Academy, Parkway Middle School, Boggy Creek Elementary School and Deerwood Elementary School.
 - Sidewalk project design was completed for two additional sidewalk projects serving Parkway Middle School, Boggy Creek Elementary School, and Deerwood Elementary School with construction pending receipt of federal grant funds.
 - The County has also applied for federal funds to design and construct new sidewalk access for school children at Hickory Tree Elementary School, Boggy Creek Elementary School and Parkway Middle School.
 - 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 began construction and completion is estimated in 2024.
 - 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.
 - The County began design efforts on the NeoCity Pond Loop Trail connecting the NeoCity complex with construction expected in FY24 and funding from Tourism Development Taxes.
 - Signal Projects Underway: The County constructed a total of six new traffic signals, with seven more currently under construction. Nearly a dozen additional signals advanced into the design phase of development. With aid of a federal \$1.4M grant, the County also prepared to design and replace 4 traffic signals that have reached their useful life.
- Affordable Housing Projects approved by the County in FY22:
 - The County is moving forward with \$3.8M in gap funding for 60 senior living units at Buen Vecino being developed by the Osceola Council on Aging for a total project investment of \$9.4M. The Buen Vecino project will address community needs in Buenaventura Lakes.
 - An additional \$2.7M for the construction of 80 affordable housing rental units at Cameron Preserve Phase II for a total project investment of \$8.2M. The development will assist in addressing the affordable housing needs along the US192 corridor.
 - \$1.8M is being provided to cover the remaining gap for the Dillingham Apartments, which will create 30 units of permanent supportive housing for the chronically homeless in partnership with the Park Place mental health facility for overall project support of \$2.25M.
 - The County affirmed a \$14.75M commitment towards Falcon Trace II, an affordable housing project consisting of 354 units near the Poinciana SunRail Station.

- Public Works Improvements:
 - Natural Resources completed removal of the Shingle Creek and Thacker Lagoon Shoals to improve boating access to Lake Tohopekaliga from Shingle Creek and Thacker Lagoon, \$1,288,904. The Cypress Lake Shoal project to improve access to Cypress Lake from the C-35 Canal, \$1,420,619 was also completed
 - Stormwater Achieved a Class 5 rating for the Community Rating System for FEMA Flood Insurance
 - Facilities management completed a number of projects that supported enhanced and expanded County operations.
 - Completion of 16,000 Sq Ft Sheriff’s Training Facility including classrooms, shooting simulator, defensive tactics room, and office space for training staff.
 - Completion of 28,720 Sq Ft Fire Logistics & Building Maintenance Warehouse to include space for warehousing supplies, medicines, equipment, and gear maintenance.
 - Completion of Administration Building 1st floor renovations to support greater space efficiency and improved customer experience.
- The County continued its effort to maintain \$12M towards resurfacing our extensive road network through 62.7 lane miles of micro-surfacing and 89.8 lane miles of resurfacing.
- Florida Association of Public Procurement Officials (FAPPO) once again awarded Osceola County with the Award of Excellence in Public Procurement.

Impacts to Revenues:

The County experienced the 10th year in a row of a positive increase in the valuations for FY23 which includes \$1.9B in new construction valuation. 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 FY23 are unchanged. In particular, the General Fund millage rate is proposed at the same rate for the 12th year in a row.

The table reflects the millage rates along with the corresponding impact to the Ad Valorem revenue.

There are increases in the Ad Valorem, Utility Taxes, and Communication Services tax revenues. These include State Shared, Local Government Half-Cent Sales Tax, Gas Taxes, Tourist Development Taxes and Tolls.

| TAXING ENTITY: | FY22 MILLAGE: | FY22 ADOPTED: | PROPOSED MILLAGE: | FY23 RECOMMENDED: | FY23-FY22: |
|------------------|------------------|----------------------|----------------------|-----------------------|----------------------|
| General Fund | 6.7000 | \$228,117,377 | 6.7000 | \$ 266,699,821 | \$ 38,582,444 |
| EMS | 1.0682 | \$ 27,796,715 | 1.0682 | \$ 32,644,714 | \$ 4,847,999 |
| Library | 0.3000 | \$ 10,254,935 | 0.3000 | \$ 11,982,218 | \$ 1,727,283 |
| Env. Land Maint. | 0.0652 | \$ 2,232,657 | 0.0773 | \$ 3,087,418 | \$ 854,761 |
| Env. Land Debt | 0.0974 | \$ 3,335,288 | 0.0853 | \$ 3,406,944 | \$ 71,656 |
| TOTALS: | 8.2308 | \$271,736,972 | 8.2308 | \$ 317,821,115 | \$ 46,084,143 |

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 hit hardest by the COVID-19 pandemic. Osceola County was awarded and has received over \$72M in available funding.

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

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 (-\$136,444,964) from FY22. 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 the ability to estimate remaining balances as accurately as possible without delaying the ongoing projects in the new Fiscal Year.

Personnel Services increased because of increases to Retirement, Worker's Compensation with minimal increases to Health rates (7%) in an effort to lessen the impacts of historic economic inflation. 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 implemented a 4% salary adjustment for eligible County employees mid-year in FY22 prior to the start of the new fiscal year; but there were no adjustments included for the IAFF union pending union negotiations. In an effort to enhance the County's level of service, position requests were carefully evaluated to expand public safety service levels and fulfill deferred needs resulting in a requested increase of 58.5 Full Time Equivalent (FTE) positions over the current authorized FTE count as detailed in the attached list.

Operating expenditures decreased by more than \$26.4M due to federal and state grants related to ARPA funds as these funds were adjusted in accordance with the Final Rule from Treasury. Other reductions are due to reductions associated with CDBG and CARES Act Funds as part of the COVID-19 pandemic recovery efforts. These reductions are offset by increases for payments to the Community Redevelopment Agencies (CRAs), facility maintenance, rental assistance in the Section 8 Fund, contractual services and projected Claims payments among others. Transfers Out reflect a decrease primarily due to the General Fund as is detailed later in this document, as well as the Designated Ad Valorem Fund to support Transportation needs and 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 decrease in Reserves - Debt in accordance with bond documents and Capital Lease payments, Reserves - Capital decreased due to the allocation of funds for capital projects. Reserves - Assigned reflects support for future major capital projects such as the Performing Arts Center, Sunrail maintenance and operation obligation, and the Jail HVAC/Piping. 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 replenish the availability of funds to offset reductions in revenues.

An additional \$2M is being increased in General Fund to restore funding to pre-pandemic levels and prepare for future revenue fluctuations.

Capital Improvement Program:

The Recommended Budget includes capital requests that are detailed later on in this document. As mentioned previously, the Recommended Final Budget for FY23 will also include those Capital Projects that will be carried over to the new Fiscal Year. This budget includes funding for identified capital outlay such as needed renovations and improvements to County facilities such as Mosquito Control, Animal Services, and the Government Center (including the Tax Collector and Supervisor of Elections), 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 FY22 was \$468,488,996 while the FY23 Recommended Budget is \$453,179,030, which is a decrease of \$15,309,966. This Fund Group also includes a sub-fund for the Designated Ad Valorem Tax (DAT). For FY23, this is projected at \$15,811,790 and is transferred to the Transportation Trust Fund to support operations. As there are only two 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 an increase for FY23. The overall increase in Ad Valorem revenue available for General Fund obligations is mitigated by the obligations for the Designated Ad Valorem Tax, East 192 CRA, the Cities' CRAs, and support of the West 192 Development Authority's initiatives. Those commitments along with increases for the Constitutionals, investment in deferred operating and capital improvements, and 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 continue to trend towards pre-pandemic levels. Overall, General Fund's revenues are projected to increase primarily due to increases in Ad Valorem revenue but will be adjusted as estimates of remaining dollars for ongoing projects and grants are included for the Recommended Final Budget.

On the expense side, Personnel 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 the 4% across-the-board adjustment implemented in FY22. Additionally, included are requests for 15.20 FTEs for Procurement, Animal Services, Community Development, Public Works, Communications, and Court Administration as well as the reclassification of existing positions to support the increases in service demands. The budget does not reflect salary adjustments for the IUPA union employees pending union negotiations.

Operating Expenses 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 CRA's for the City of Kissimmee (\$1,585,860), City of St. Cloud (\$1,177,157), and Vine Street (\$827,354), as well as to support the Community Services grants.

Capital Outlay for FY23 includes some funding for identified capital outlay such as the facility renovations mentioned earlier as well as vehicles and various equipment.

Grants and Aids decreased primarily due to the FY22 adjustment to the ARPA funds in accordance with the Final Rule from Treasury.

Transfers Out is projected to decrease by approximately \$8.7M but still provides support as follows:

- To facilitate the payments to the Constitutional Officers which reflect the following for FY23:
 - *Clerk of Circuit Courts*: FY23 request reflects an increase of \$268,333 over the annualized FY22 funding in the amount of \$3,409,985, which includes a more than 15% increase to their health insurance costs.
 - *Property Appraiser*: FY23 request represents an increase of \$294,751, and includes a 4% salary adjustment along with five new position requests.
 - *Supervisor of Elections*: FY23 request represents an increase of \$530,028, and includes a salary adjustment and position requests for temporary labor for the upcoming general election.
 - *Sheriff's Office*: FY23 budget request represents an increase of \$9.7M that includes salary adjustments to be competitive in the market and retain personnel, and a request to fund 23 Deputy Positions and 10 civilian positions.
 - *Tax Collector*: This budget is not due until August 1st. As a result, the FY22 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 support of the W192 Development Authority's initiatives.
- To support the Fire Assessment program by providing the funding for properties that are exempt in accordance with the adopted Fire Assessment program and Florida Statutes.
- To support transportation and transit operations: Fund 102 - Transportation Trust Fund (\$15.8M), Fund 154 - Constitutional Gas Tax Fund (\$9.9M), and Fund 189 - 2nd Local Option Fuel Tax Fund (\$250K).
- To process the required transfers to fund the various debt service payments.

Reserve for Cash was adjusted in accordance with operating budgets and is budgeted per Policy (2 months Personnel Services, Operating and Transfers). Reserves for Contingency includes required funding for the HCRA obligation. Reserves for Capital increased due to the inclusion of funds to support potential increases in project costs due to inflation as well as funding specified for the Roadway Bank and Jail Project.

Reserves-Debt are in accordance with vehicle lease documents. Reserves-Assigned increased to set aside funds for future needs to include the Performing Arts Center, and future SunRail obligation, 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 FY23 budget request. Reserves for Stability increased \$2M to position the General Fund for future economic downturns and reductions in revenue.

SPECIAL REVENUE FUNDS:

The County has 44 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 FY22 was \$722,920,799 while the Recommended FY23 Budget is \$643,880,720 that represents a decrease (\$79,040,079). 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 2021. Others such as Tourism Development Taxes and Gas Taxes (Other Taxes) have returned to pre-pandemic levels. Although they are projected to increase for FY23, we remain cautiously optimistic the trend continues.

In addition, Permits, Fees & Special Assessments are projected to increase by more than \$10M 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 FY22 adjustment of the ARPA funding awarded in FY21. Charges for Services, Judgment, Fines & Forfeits, Miscellaneous Revenues, and Transfers in reflect increases. Other Sources decreased based on the anticipated vehicle leases for FY23. Fund Balance is decreasing by more than \$52.8M for the Recommended Budget. Fund Balance projections will be adjusted later in the process when ongoing Capital Projects are included in the budget to allow for the most accurate amounts.

Personnel Services increased for the reasons noted in the Countywide discussion (Health Insurance, Retirement, Worker's Compensation rates and a 4% salary adjustment for eligible employees in FY22). The budget does not reflect salary adjustments for the IAFF union employees pending union negotiations. Included is a request for 39.30 FTEs for Library, Community Development, Radio Communications, Fire Rescue, and Transportation, as well as changes for employee allocations due to organizational changes.

Operating Expenses decreased more than \$19M, Capital Outlay decreased more than \$117M 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 FY23 as noted in the individual Funds within this book. Although it should be noted that any projects in the TDT Fund will not proceed until revenue receipts are verified.

Transfers Out decreased more than \$7M from FY22 while still supporting 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 increased in the Mobility Fee District Funds to allocate funding for additional roadway needs and in the Parks Impact Fee Fund (Fund 178) to support FY23 Capital requests.

DEBT SERVICE FUNDS:

The overall Adopted Budget for FY22 was \$79,475,474 while the FY23 Recommended Budget for the Debt Service Funds totals \$79,240,737. The decrease is primarily due to Transfers In 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 \$181M with a total of \$301,987,668, but this is due to Fund Balance not including ongoing projects at this time. The

Infrastructure Sales Surtax Fund is the only revenue generating Fund. Revenues (Other Taxes) are projected to increase by a little more than \$4M over FY22 that reflects a stabilization of this source. In addition, as with Fund Balance, Capital Outlay reflects a corresponding reduction as on-going projects are not included at this time; 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 FY23. Finally, Reserves are established in accordance with policy, the Reserves-Capital decreased due to funding for projects moving forward in the FY23 CIP. Reserves-Assigned decreased as funds needed for the transportation program are appropriated to the assigned project.

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 \$2.5M dollars for a total budget of \$133,505,240.

In the Solid Waste Fund, Permit Fees & Special Assessments are projected to increase, in accordance with the June Consumer Price Index (CPI) at 9.8% (CPI-U for the South), to support the Curbside Collection Contract, which is reflected in the increase to the Special Assessment rates for FY23. As a result of the change in the CPI, staff are proposing a two-year buy down of the increase of the curbside collection program at \$1.4m for FY23. In Osceola Parkway, Tolls are projected to increase over FY22, as traffic counts return to 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.

Personnel Services increased slightly due to adjustments mentioned in the Countywide section above and the addition of 2.00 FTEs to support the Solid Waste program as well as adjustments due to organizational changes. 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, to support a buy-down in the FY23 solid waste rate, 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 FY22. 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. Included for FY23 is a request for 2.00 FTEs for Fleet Management to support operations.

Conclusion:

In conclusion, I would like to express my appreciation to all of our partners, Clerk of the Circuit Court, County Attorney, Ninth Judicial Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and the Tax Collector. In addition, I want to commend staff for their efforts in assisting me to present a Recommended Budget that improves service levels, as the County strives to improve the quality of life for residents, businesses, and visitors. Through the leadership of the Board and efforts of our partners, we are able to submit a budget for Fiscal Year 2023 that provides services to the citizens with prudent fiscal stewardship.

FY23 Recommended Budget

58.50 New Full Time Equivalent (FTE) Positions:

| | |
|---|-------|
| <u>001 – GENERAL FUND:</u> | |
| <u>Procurement Services</u> | |
| Compliance Analyst I | 1.00 |
| Compliance Analyst II | 1.00 |
| <u>Animal Services</u> | |
| Animal Services Officer | 1.00 |
| Animal Services Officer | 1.00 |
| Community Cat Coordinator | 1.00 |
| <u>Community Development</u> | |
| Tradesworker – Urban Forestry | 1.00 |
| Development Review Coordinator II | 1.00 |
| Development Review Inspector I | 1.00 |
| Development Review Inspector II | 1.00 |
| Senior Development Review Engineer* | 0.70 |
| <u>Court Administration</u> | |
| Graphic Design & Digital Content Creation Specialist | 1.00 |
| <u>Communications</u> | |
| Social Media Content Creator | 1.00 |
| <u>Public Works</u> | |
| Intern – Construction Management (Part-Time) | 0.50 |
| Assistant Project Manager | 1.00 |
| Tradesworker – Facilities Management | 1.00 |
| Tradesworker – Facilities Management | 1.00 |
| <u>102 – TRANSPORTATION TRUST FUND:</u> | |
| Warehouse Manager | 1.00 |
| <u>107 – LIBRARY FUND:</u> | |
| Library Services Manager | 1.00 |
| <u>134 – COUNTYWIDE FIRE FUND:</u> | |
| Firefighters (Funie Steed @ 3 Months; Cypress Parkway) | 30.00 |
| Fire Inspectors | 5.00 |
| EMS Training Lieutenant | 1.00 |
| <u>148 – BUILDING FUND:</u> | |
| Senior Development Review Engineer* | 0.30 |
| <u>158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS:</u> | |
| Radio Communication Service Technician | 1.00 |
| <u>401 – SOLID WASTE FUND:</u> | |
| Residential Customer Service Representative | 1.00 |
| Solid Waste Customer Service Field Inspector | 1.00 |
| <u>509 – FLEET GENERAL OVERSIGHT FUND:</u> | |
| Fleet Acquisition & Replacement Coordinator | 1.00 |
| <u>510 – FLEET MAINTENANCE FUND:</u> | |
| Heavy Equipment Mechanic | 1.00 |

*Denotes position is split-funded

**CAPITAL PROJECTS for
FY23 RECOMMENDED BUDGET**

| FUND / PROJECT NAME: | COUNTY FUNDING: | GRANT FUNDING: | TOTAL: |
|--|----------------------------|---------------------------|----------------------|
| Fund 001 - General Fund | | | |
| Administration Building - 2nd Floor Reconfiguration | \$ 2,495,500 | \$ - | \$ 2,495,500 |
| Animal Services Renovations | \$ 3,477,000 | \$ - | \$ 3,477,000 |
| Animal Services - Upgrade & Replace Generator | \$ 75,000 | \$ - | \$ 75,000 |
| Corrections - D & F Recreation Yards | \$ 254,232 | \$ - | \$ 254,232 |
| Corrections - Facility Renovations at 110 W. Neptune | \$ 875,000 | \$ - | \$ 875,000 |
| Corrections - Jail Control Room Interface Rehab | \$ 28,000 | \$ - | \$ 28,000 |
| Corrections - Jail HVAC Chilled water and hot Water piping system replacement PHASE 2 | \$ 280,000 | \$ - | \$ 280,000 |
| Corrections - Lobby Security Enhancements | \$ 441,600 | \$ - | \$ 441,600 |
| Corrections - Storage Warehouse (Support) | \$ 205,500 | \$ - | \$ 205,500 |
| Emergency Management - Generator Replacements | \$ 251,178 | \$ - | \$ 251,178 |
| Facilities Management - Warehouse Forklift/Picker | \$ 48,392 | \$ - | \$ 48,392 |
| McCormick Veteran's Center | \$ 350,000 | \$ - | \$ 350,000 |
| Mobile Emergency Generator Unit | \$ 276,014 | \$ - | \$ 276,014 |
| Mosquito Control Facility | \$ 2,300,000 | \$ - | \$ 2,300,000 |
| Parks - Vehicle and Equipment Requests | \$ 128,184 | \$ - | \$ 128,184 |
| Sheriff Administration/Fleet - Automatic Transfer Switch for Generator | \$ 50,000 | \$ - | \$ 50,000 |
| Supervisor of Elections - Lobby and Tabulation Room Design and Reconfiguration | \$ 1,207,000 | \$ - | \$ 1,207,000 |
| Tax Collector - Modifications to Lobby and Walk Up Counter | \$ 1,500,000 | \$ - | \$ 1,500,000 |
| Total: | \$ 14,242,600 | \$ - | \$ 14,242,600 |
| Fund 102 - Transportation Trust Fund | | | |
| | | | \$ - |
| FY23 Fleet Vehicle Replacements | \$ 46,640 | \$ - | \$ 46,640 |
| Total: | \$ 46,640 | \$ - | \$ 46,640 |
| Fund 104 - Tourist Development Fund | | | |
| Austin Tindall Sod/Tree Farm | \$ 777,000 | \$ - | \$ 777,000 |
| Boggy Creek Road - Simpson Rd to Narcoossee Rd | \$ 6,000,000 | \$ - | \$ 6,000,000 |
| FY23 Fleet Vehicle Replacements | \$ 288,711 | \$ - | \$ 288,711 |
| Lake Cypress Parking | \$ 1,000,000 | \$ - | \$ 1,000,000 |
| OHP - Arena & Event Center Exhaust Fan Upgrades | \$ 433,230 | \$ - | \$ 433,230 |
| OHP - BDA (Bi-Directional Amplification) System Installation in West Warehouse, Arena, and Stadium | \$ 165,000 | \$ - | \$ 165,000 |
| OHP - Food Waste Reduction System | \$ 200,000 | \$ - | \$ 200,000 |
| OHP - Smoke Evacuation System Modifications | \$ 609,500 | \$ - | \$ 609,500 |
| Thor Guard Lightning System | \$ 26,000 | \$ - | \$ 26,000 |
| Turf Tank Robot Painter | \$ 50,000 | \$ - | \$ 50,000 |
| Total: | \$ 9,549,441 | \$ - | \$ 9,549,441 |

**CAPITAL PROJECTS for
FY23 RECOMMENDED BUDGET**

| FUND / PROJECT NAME: | COUNTY FUNDING: | GRANT FUNDING: | TOTAL: |
|---|----------------------|-------------------|----------------------|
| <u>Fund 107 - Library District Fund</u> | | | |
| Hart Memorial Library - AC Replacement | \$ 350,000 | \$ - | \$ 350,000 |
| Hart Memorial Library - Internet Café | \$ 300,000 | \$ - | \$ 300,000 |
| Total: | \$ 650,000 | \$ - | \$ 650,000 |
| <u>Fund 115 - Court Facilities Fund</u> | | | |
| Admin Bldg - 3rd Floor Reconfiguration | \$ 73,500 | \$ - | \$ 73,500 |
| Courthouse Courtroom Addition | \$ 2,139,000 | \$ - | \$ 2,139,000 |
| Courthouse Elevator re-build and modernization | \$ 727,600 | \$ - | \$ 727,600 |
| Courthouse Hearing Room Reconfiguration | \$ 400,000 | \$ - | \$ 400,000 |
| Design and Construction for Courthouse Employee Parking | \$ 65,000 | \$ - | \$ 65,000 |
| Lot Security Enhancements | | | |
| Total: | \$ 3,405,100 | \$ - | \$ 3,405,100 |
| <u>Fund 143 - Mobility Fee West Zone Fund</u> | | | |
| Michigan Ave Pedestrian Safety | \$ 390,000 | \$ - | \$ 390,000 |
| Old Lake Wilson Road | \$ 7,000,000 | \$ - | \$ 7,000,000 |
| Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) | \$ 30,459,798 | \$ - | \$ 30,459,798 |
| Westside Blvd. Extension | \$ 10,454,060 | \$ - | \$ 10,454,060 |
| Total: | \$ 48,303,858 | \$ - | \$ 48,303,858 |
| <u>Fund 148 - Building Fund</u> | | | |
| Electric Vehicle (EV) Charging Stations for the Office of Building Safety | \$ 170,000 | \$ - | \$ 170,000 |
| Total: | \$ 170,000 | \$ - | \$ 170,000 |
| <u>Fund 151 -CDBG Fund</u> | | | |
| Playground Surface at Robert Guevara | \$ 150,000 | \$ - | \$ 150,000 |
| Playground Surface at Tropical Park | \$ 75,000 | \$ - | \$ 75,000 |
| Total: | \$ 225,000 | \$ - | \$ 225,000 |
| <u>Fund 154 - Constitutional Gas Tax Fund</u> | | | |
| FY23 Fleet Vehicle Replacements | \$ 1,354,719 | \$ - | \$ 1,354,719 |
| Total: | \$ 1,354,719 | \$ - | \$ 1,354,719 |
| <u>Fund 155-West 192 MSBU Phase I Fund</u> | | | |
| W192 Irrigation Upgrades | \$ 300,000 | \$ - | \$ 300,000 |
| Total: | \$ 300,000 | \$ - | \$ 300,000 |
| <u>Fund 156-Federal And State Grants Fund</u> | | | |
| Buenaventura Drainage Improvements | \$ - | \$ 4,500,000 | \$ 4,500,000 |
| Fortune-Simpson Intersection Improvement | \$ - | \$ 4,953,978 | \$ 4,953,978 |
| Kissimmee St. Cloud Connector Trail | \$ - | \$ 3,451,000 | \$ 3,451,000 |
| Lake Runnymede Boat Ramp Improvements | \$ - | \$ 100,000 | \$ 100,000 |

**CAPITAL PROJECTS for
FY23 RECOMMENDED BUDGET**

| FUND / PROJECT NAME: | COUNTY FUNDING: | GRANT FUNDING: | TOTAL: |
|--|----------------------------|---------------------------|----------------------|
| <u>Fund 156-Federal And State Grants Fund (cont'd)</u> | | | |
| Magnolia Bridge Replacement | \$ - | \$ 1,500,000 | \$ 1,500,000 |
| Marigold Safety Improvements | \$ - | \$ 4,841,235 | \$ 4,841,235 |
| Neptune Road (Partin Settlement to US 192) | \$ - | \$ 2,712,309 | \$ 2,712,309 |
| North Lake Toho Restoration & Water Quality | \$ - | \$ 400,000 | \$ 400,000 |
| Total: | \$ - | \$ 22,458,522 | \$ 22,458,522 |
| <u>Fund 158-Intergovernmental Radio Communications Fund</u> | | | |
| Communication Tower Sites B, C, D, E & G Replace HVAC | \$ 90,000 | \$ - | \$ 90,000 |
| Total: | \$ 90,000 | \$ - | \$ 90,000 |
| <u>Fund 177-Fire Impact Fee Fund</u> | | | |
| Austin Tindall Fire Station 67 | \$ 502,675 | \$ - | \$ 502,675 |
| Station 45 Calypso Cay (535 Area Station) | \$ 612,496 | \$ - | \$ 612,496 |
| Total: | \$ 1,115,171 | \$ - | \$ 1,115,171 |
| <u>Fund 178-Parks Impact Fee Fund</u> | | | |
| 65th Infantry Veterans Park | \$ 250,000 | \$ - | \$ 250,000 |
| Holopaw Community Park | \$ 500,000 | \$ - | \$ 500,000 |
| Kings Highway Park | \$ 400,000 | \$ - | \$ 400,000 |
| Marydia Community Center (Teen Center) | \$ 1,300,000 | \$ - | \$ 1,300,000 |
| Oren Brown Replacement Park | \$ 4,500,000 | \$ - | \$ 4,500,000 |
| Quina Park | \$ 250,000 | \$ - | \$ 250,000 |
| Total: | \$ 7,200,000 | \$ - | \$ 7,200,000 |
| <u>Fund 190 - Mobility Fee Northeast District Fund</u> | | | |
| Fortune-Simpson Intersection Improvement | \$ 6,018,325 | \$ - | \$ 6,018,325 |
| Nova (US192 to Sunbridge Boundary) | \$ 1,035,000 | \$ - | \$ 1,035,000 |
| Total: | \$ 7,053,325 | \$ - | \$ 7,053,325 |
| <u>Fund 306-Local Option Sales Tax Fund</u> | | | |
| Buenaventura Drainage Improvements | \$ 1,500,000 | \$ - | \$ 1,500,000 |
| Buenaventura Drainage Improvements Phase 2 | \$ 600,000 | \$ - | \$ 600,000 |
| County Sidewalks/Trails | \$ 400,000 | \$ - | \$ 400,000 |
| Countywide Signals | \$ 870,000 | \$ - | \$ 870,000 |
| Crabgrass Road over Crabgrass Creek Bridge 924001 | \$ 1,625,000 | \$ - | \$ 1,625,000 |
| Culvert Upgrades/ Replacements | \$ 500,000 | \$ - | \$ 500,000 |
| Hickory Tree over Brick-Alligator Lake Canal Bridge 924051 | \$ 308,000 | \$ - | \$ 308,000 |
| Holopaw 800 MHz Radio Tower | \$ 2,875,000 | \$ - | \$ 2,875,000 |
| Intersection Safety & Efficiency Projects (TSM) | \$ 350,000 | \$ - | \$ 350,000 |
| Lake Lizzie Drainage Improvements | \$ 420,000 | \$ - | \$ 420,000 |
| Magnolia Bridge Replacement | \$ 500,000 | \$ - | \$ 500,000 |
| North Lake Toho Restoration & Water Quality | \$ 100,000 | \$ - | \$ 100,000 |

**CAPITAL PROJECTS for
FY23 RECOMMENDED BUDGET**

| FUND / PROJECT NAME: | COUNTY FUNDING: | GRANT FUNDING: | TOTAL: |
|---|-----------------------|-------------------|-----------------------|
| <u>Fund 306-Local Option Sales Tax Fund (cont'd)</u> | | | |
| Old Tampa Hwy over Shingle Creek Bridge 924145 | \$ 1,625,000 | \$ - | \$ 1,625,000 |
| Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) | \$ 10,000,000 | \$ - | \$ 10,000,000 |
| Radio Services Hardware Upgrades | \$ 205,400 | \$ - | \$ 205,400 |
| S.O. Vehicles | \$ 3,576,528 | \$ - | \$ 3,576,528 |
| Traffic Control Equipment | \$ 175,000 | \$ - | \$ 175,000 |
| Traffic Signal Replacement Mast Arm Upgrades | \$ 900,000 | \$ - | \$ 900,000 |
| Total: | \$ 26,529,928 | \$ - | \$ 26,529,928 |
| <u>Fund 315-Gen Cap Outlay Fund</u> | | | |
| Correctional Facility Expansion and Renovations | \$ 1,100,000 | \$ - | \$ 1,100,000 |
| Neovation Way | \$ 8,106,201 | \$ - | \$ 8,106,201 |
| Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) | \$ 8,000,000 | \$ - | \$ 8,000,000 |
| Total: | \$ 17,206,201 | \$ - | \$ 17,206,201 |
| <u>Fund 331-Countywide Fire Capital Fund</u> | | | |
| Cypress Parkway Fire Station 85 | \$ 3,891,643 | \$ - | \$ 3,891,643 |
| EMS Equipment | \$ 1,267,968 | \$ - | \$ 1,267,968 |
| EMS Small Equipment | \$ 31,069 | \$ - | \$ 31,069 |
| Fire Equipment | \$ 5,879,927 | \$ - | \$ 5,879,927 |
| Fire Station 42 Poinciana - Replace generator | \$ 75,000 | \$ - | \$ 75,000 |
| Fire Station 51-Narcoossee - AC Replacement | \$ 62,000 | \$ - | \$ 62,000 |
| Fire Station 72 Celebration - Replace Generator | \$ 75,000 | \$ - | \$ 75,000 |
| Fire Station 75 Funie Steed Road | \$ 10,000,000 | \$ - | \$ 10,000,000 |
| LifePak Cardiac Monitors | \$ 196,891 | \$ - | \$ 196,891 |
| Total: | \$ 21,479,498 | \$ - | \$ 21,479,498 |
| <u>Fund 332-Public Imp Rev Bonds Series 2017</u> | | | |
| OC 1st Floor Buildout | \$ 700,000 | \$ - | \$ 700,000 |
| Total: | \$ 700,000 | \$ - | \$ 700,000 |
| <u>Fund 334-Transportation Imp Construction Fund</u> | | | |
| Boggy Creek Road (Simpson to Narcoossee) | \$ 33,883,580 | \$ - | \$ 33,883,580 |
| Partin Settlement Road (Neptune Road to E. Lakeshore) | \$ 28,929,775 | \$ - | \$ 28,929,775 |
| Simpson Road (Myers Road to US 192) | \$ 47,972,960 | \$ - | \$ 47,972,960 |
| Total: | \$ 110,786,315 | \$ - | \$ 110,786,315 |
| <u>Fund 401-Solid Waste Fund</u> | | | |
| FY23 Fleet Vehicle Replacements | \$ 241,000 | \$ - | \$ 241,000 |
| Paint Can Crusher | \$ 45,000 | \$ - | \$ 45,000 |
| Relocation of Household Chemical Waste St Cloud | \$ 55,000 | \$ - | \$ 55,000 |
| Total: | \$ 341,000 | \$ - | \$ 341,000 |

| |
|---|
| Capital Projects in Recommended Budget: \$270,748,796 \$22,458,522 \$293,207,318 |
|---|

Fund Balance Revenues and Expenditures

6B - Recommended Budget

| <u>Fund</u> | <u>2023</u> <u>Revenues</u> | <u>2023</u> <u>Expenditures</u> | <u>Balance</u> |
|--|--------------------------------|------------------------------------|----------------|
| 001-General Fund | 453,179,030 | 453,179,030 | 0 |
| 010-Designated Ad Valorem Tax | 15,811,790 | 15,811,790 | 0 |
| 101-TDT RIDA Tax Bond 2012 Project | 6,709,055 | 6,709,055 | 0 |
| 102-Transportation Trust Fund | 35,434,331 | 35,434,331 | 0 |
| 103-Drug Abuse Treatment Fund | 47,431 | 47,431 | 0 |
| 104-Tourist Development Tax Fund | 67,923,004 | 67,923,004 | 0 |
| 105-Fifth Cent Tourist Development Tax Fund | 18,265,466 | 18,265,466 | 0 |
| 106-Sixth Cent Tourist Development Tax Fund | 16,894,774 | 16,894,774 | 0 |
| 107-Library District Fund | 17,523,576 | 17,523,576 | 0 |
| 109-Law Enforcement Trust Fund | 342,459 | 342,459 | 0 |
| 111-SHIP State Housing Initiative Program | 4,735,449 | 4,735,449 | 0 |
| 112-Emergency(911)Communications | 4,716,017 | 4,716,017 | 0 |
| 115-Court Facilities Fund | 10,818,062 | 10,818,062 | 0 |
| 118-Homeless Prevention & Rapid Rehousing | 374,907 | 374,907 | 0 |
| 122-NEIGHBORHOOD STABIL PROGRAM 3 | 97,728 | 97,728 | 0 |
| 125-Environmental Land Maintenance | 9,120,797 | 9,120,797 | 0 |
| 128-Subdivision Pond MSBU | 1,628,639 | 1,628,639 | 0 |
| 129-Street Lighting MSBU | 406,420 | 406,420 | 0 |
| 130-Court Related Technology Fund | 2,061,545 | 2,061,545 | 0 |
| 134-Countywide Fire Fund | 126,913,694 | 126,913,694 | 0 |
| 137-HOME Fund | 8,038,960 | 8,038,960 | 0 |
| 139-Criminal Justice Training | 89,389 | 89,389 | 0 |
| 141-Boating Improvement Fund | 350,006 | 350,006 | 0 |
| 142 - Mobility Fee East District | 0 | 0 | 0 |
| 143 - Mobility Fee West District | 81,444,678 | 81,444,678 | 0 |
| 145 - Red Light Cameras | 2,167,860 | 2,167,860 | 0 |
| 146 - TDT RIDA Phase II Tax Bond 2016 Project | 150,665 | 150,665 | 0 |
| 147 - Conservation Lands Perpetual Maintenance & Acquisition | 1,338,324 | 1,338,324 | 0 |
| 148-Building Fund | 24,553,947 | 24,553,947 | 0 |
| 149-East 192 CRA | 2,408,832 | 2,408,832 | 0 |
| 150-West 192 Development Authority | 14,166,618 | 14,166,618 | 0 |
| 151-CDBG Fund | 5,150,961 | 5,150,961 | 0 |
| 152-Muni Svcs Tax Units MSTU Fund | 2,109,208 | 2,109,208 | 0 |
| 153-Muni Svcs Benefit Units MSBU Fund | 93,385 | 93,385 | 0 |
| 154-Constitutional Gas Tax Fund | 16,590,866 | 16,590,866 | 0 |
| 155-West 192 MSBU Phase I | 5,064,648 | 5,064,648 | 0 |
| 156-Federal And State Grants Fund | 34,944,603 | 34,944,603 | 0 |
| 158-Intergovernmental Radio Communications | 4,276,977 | 4,276,977 | 0 |
| 168-Section 8 Fund | 27,334,987 | 27,334,987 | 0 |

Fund Balance Revenues and Expenditures

| <u>Fund</u> | <u>2023</u> <u>Revenues</u> | <u>2023</u> <u>Expenditures</u> | <u>Balance</u> |
|--|--------------------------------|------------------------------------|----------------|
| 177-Fire Impact Fee Fund | 4,558,069 | 4,558,069 | 0 |
| 178-Parks Impact Fee Fund | 27,268,391 | 27,268,391 | 0 |
| 180-Inmate Welfare Fund | 2,710,770 | 2,710,770 | 0 |
| 187-Road Impact Fee Poinciana Overlay | 483,364 | 483,364 | 0 |
| 189 - Second Local Option Fuel Tax Fund | 11,433,300 | 11,433,300 | 0 |
| 190 - Mobility Fee Northeast District Fund | 26,632,704 | 26,632,704 | 0 |
| 191 - Mobility Fee Southeast District Fund | 16,505,854 | 16,505,854 | 0 |
| 201-Limited GO Refunding Bonds, Series 2015 | 2,262,828 | 2,262,828 | 0 |
| 210-W 192 Phase IIC | 736,807 | 736,807 | 0 |
| 211 - Sales Tax Revenue Bonds Series 2015A | 5,368,518 | 5,368,518 | 0 |
| 239-Infra S Tax Rev Refunding 2011 | 3,685,488 | 3,685,488 | 0 |
| 240-TDT Ref & Imp 2012 Debt Svc | 10,010,673 | 10,010,673 | 0 |
| 241-Infrastructure Sales Surtax Series 2015 | 10,227,168 | 10,227,168 | 0 |
| 242 - Sales Tax Revenue Refunding Bonds, Series 2016 | 5,132,882 | 5,132,882 | 0 |
| 243-DS TDT Rev Bond Series 2016 | 3,733,519 | 3,733,519 | 0 |
| 244-Infrastructure Sales Tax Refunding Bonds Series 2017 | 5,098,684 | 5,098,684 | 0 |
| 245-Sales Tax Revenue Refunding Bonds Series 2017 | 7,936,806 | 7,936,806 | 0 |
| 246 - DS Public Imp Rev Bonds Series 2017 | 2,519,789 | 2,519,789 | 0 |
| 247-DS TDT Refunding Bonds 2019 | 2,221,805 | 2,221,805 | 0 |
| 248-Communications Equipment Upgrade (Motorola) | 2,053,424 | 2,053,424 | 0 |
| 249-DS CIRB 2019 | 13,115,676 | 13,115,676 | 0 |
| 250-GO BONDS SERIES 2020 | 3,999,189 | 3,999,189 | 0 |
| 251 - Public Improvement Revenue Bonds, Series 2020 | 1,137,481 | 1,137,481 | 0 |
| 306-Local Option Sales Tax Fund | 95,575,426 | 95,575,426 | 0 |
| 315-Gen Cap Outlay Fund | 50,012,416 | 50,012,416 | 0 |
| 331-Countywide Fire Capital Fund | 38,618,047 | 38,618,047 | 0 |
| 332 - Public Imp Rev Bonds Series 2017 | 700,000 | 700,000 | 0 |
| 334 - Transportation Imp Construction Fund | 117,081,779 | 117,081,779 | 0 |
| 401-Solid Waste Fund | 82,670,518 | 82,670,518 | 0 |
| 407-Osceola Parkway | 50,834,722 | 50,834,722 | 0 |
| 501-Workers' Comp Internal Service Fund | 8,653,940 | 8,653,940 | 0 |
| 502-Property & Casualty Insurance Internal Service Fund | 10,460,613 | 10,460,613 | 0 |
| 503-Dental Insurance Internal Service Fund | 2,477,415 | 2,477,415 | 0 |
| 504-Health Insurance Internal Service Fund | 38,277,283 | 38,277,283 | 0 |
| 505-Life, LTD, Vol. Life Internal Service Fund | 1,795,193 | 1,795,193 | 0 |
| 509-Fleet General Oversight Internal Service Fund | 254,105 | 254,105 | 0 |
| 510-Fleet Maintenance Internal Service Fund | 3,393,357 | 3,393,357 | 0 |

Fund Balance Revenues and Expenditures

| <u>Fund</u> | <u>2023</u> <u>Revenues</u> | <u>2023</u> <u>Expenditures</u> | <u>Balance</u> |
|--------------------------------------|--------------------------------|------------------------------------|----------------|
| 511-Fleet Fuel Internal Service Fund | 2,823,640 | 2,823,640 | 0 |
| Total Budget | 1,695,740,731 | 1,695,740,731 | 0 |

COUNTYWIDE BUDGET SUMMARY

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 242,967,682 | 273,653,841 | 273,653,841 | 262,965,477 | 319,453,146 | 45,799,305 |
| PY Delinquent Ad Valorem Tax | 75,208 | 83,224 | 83,224 | -152,408 | 82,024 | -1,200 |
| Other Taxes | 124,002,795 | 106,291,367 | 106,291,367 | 96,313,871 | 120,406,219 | 14,114,852 |
| Permits, Fees & Special Assessments | 176,294,626 | 142,286,351 | 190,292,288 | 155,645,701 | 157,635,111 | 15,348,760 |
| Intergovernmental Revenue | 103,595,890 | 191,951,602 | 259,268,176 | 143,755,735 | 120,296,538 | -71,655,064 |
| Charges For Services | 77,386,007 | 82,841,748 | 82,761,748 | 56,180,895 | 89,044,933 | 6,203,185 |
| Judgment, Fines & Forfeits | 2,266,186 | 2,466,483 | 2,466,483 | 1,697,073 | 2,478,545 | 12,062 |
| Miscellaneous Revenues | 23,258,601 | 44,404,591 | 58,702,670 | 4,382,035 | 9,543,019 | -34,861,572 |
| Less 5% Statutory Reduction | 0 | -30,797,767 | -30,784,318 | 0 | -34,919,740 | -4,121,973 |
| Transfers In | 132,919,768 | 158,953,648 | 153,633,992 | 104,523,593 | 140,580,881 | -18,372,767 |
| Other Sources | 15,328,342 | 49,439,525 | 48,582,268 | 8,010,760 | 16,156,621 | -33,282,904 |
| Fund Balance | 0 | 946,052,658 | 1,002,404,754 | 0 | 754,983,434 | -191,069,224 |
| Total | <u>898,095,105</u> | <u>1,967,627,271</u> | <u>2,147,356,493</u> | <u>833,322,733</u> | <u>1,695,740,731</u> | <u>-271,886,540</u> |
| Expenditures | | | | | | |
| Personnel Services | 148,603,430 | 152,361,088 | 157,488,022 | 112,992,276 | 165,033,429 | 12,672,341 |
| Operating Expenses | 252,276,703 | 355,496,094 | 384,182,316 | 199,561,121 | 329,079,348 | -26,416,746 |
| Capital Outlay | 79,201,385 | 429,575,137 | 502,082,091 | 46,018,742 | 293,130,173 | -136,444,964 |
| Debt Service | 55,059,893 | 61,792,927 | 61,951,978 | 62,617,067 | 62,248,604 | 455,677 |
| Grants and Aids | 64,024,002 | 123,261,488 | 136,588,579 | 102,443,861 | 32,510,424 | -90,751,064 |
| Transfers Out | 213,729,813 | 262,445,426 | 257,165,596 | 197,021,071 | 254,700,052 | -7,745,374 |
| Reserves - Operating | 0 | 125,473,940 | 129,575,116 | 0 | 132,600,429 | 7,126,489 |
| Reserves - Debt | 0 | 66,954,100 | 67,109,823 | 0 | 66,495,405 | -458,695 |
| Reserves - Capital | 0 | 246,096,992 | 272,585,787 | 0 | 195,644,940 | -50,452,052 |
| Reserves - Claims | 0 | 13,081,999 | 13,522,993 | 0 | 11,813,987 | -1,268,012 |
| Reserves - Assigned | 0 | 79,526,790 | 93,089,334 | 0 | 82,333,465 | 2,806,675 |
| Reserves - Restricted | 0 | 24,721,892 | 27,341,920 | 0 | 29,374,102 | 4,652,210 |
| Reserves - Stability | 0 | 26,839,398 | 44,672,938 | 0 | 40,776,373 | 13,936,975 |
| Total | <u>812,895,225</u> | <u>1,967,627,271</u> | <u>2,147,356,493</u> | <u>720,654,138</u> | <u>1,695,740,731</u> | <u>-271,886,540</u> |

GENERAL FUND FUND GROUP

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 203,009,436 | 228,538,006 | 228,538,006 | 219,612,894 | 266,699,821 | 38,161,815 |
| PY Delinquent Ad Valorem Tax | 66,480 | 76,524 | 76,524 | -123,881 | 76,524 | 0 |
| Other Taxes | 24,415,003 | 23,737,725 | 23,737,725 | 15,471,470 | 23,647,135 | -90,590 |
| Permits, Fees & Special Assessments | 9,387,429 | 7,340,842 | 7,340,842 | 7,921,769 | 8,448,507 | 1,107,665 |
| Intergovernmental Revenue | 39,057,005 | 36,162,649 | 36,072,863 | 28,360,815 | 39,274,044 | 3,111,395 |
| Charges For Services | 1,993,640 | 2,021,825 | 2,021,825 | 1,387,858 | 1,853,572 | -168,253 |
| Judgment, Fines & Forfeits | 1,118,563 | 1,352,548 | 1,352,548 | 791,476 | 1,348,438 | -4,110 |
| Miscellaneous Revenues | 16,832,806 | 5,458,004 | 5,458,004 | 1,319,202 | 2,485,421 | -2,972,583 |
| Less 5% Statutory Reduction | 0 | -15,089,440 | -15,089,440 | 0 | -17,217,571 | -2,128,131 |
| Transfers In | 30,707,759 | 27,511,130 | 27,508,321 | 20,620,509 | 28,748,487 | 1,237,357 |
| Other Sources | 9,967,006 | 3,881,768 | 3,600,679 | 604,775 | 4,765,815 | 884,047 |
| Fund Balance | 0 | 162,708,473 | 140,320,138 | 0 | 108,860,627 | -53,847,846 |
| Total | <u>336,555,127</u> | <u>483,700,054</u> | <u>460,938,035</u> | <u>295,966,886</u> | <u>468,990,820</u> | <u>-14,709,234</u> |
| Expenditures | | | | | | |
| Personnel Services | 61,735,899 | 70,375,239 | 69,449,627 | 51,489,434 | 77,127,992 | 6,752,753 |
| Operating Expenses | 62,705,495 | 94,770,490 | 80,267,176 | 47,475,179 | 81,632,653 | -13,137,837 |
| Capital Outlay | 2,901,064 | 15,322,312 | 23,120,570 | 6,097,763 | 17,685,796 | 2,363,484 |
| Debt Service | 1,139,792 | 2,033,796 | 2,033,796 | 1,469,177 | 2,260,975 | 227,179 |
| Grants and Aids | 58,039,182 | 36,600,707 | 23,704,230 | 12,554,841 | 23,879,709 | -12,720,998 |
| Transfers Out | 153,457,506 | 193,084,865 | 193,249,086 | 153,476,365 | 184,916,660 | -8,168,205 |
| Reserves - Operating | 0 | 64,523,274 | 62,187,367 | 0 | 63,308,499 | -1,214,775 |
| Reserves - Debt | 0 | 419,357 | 419,357 | 0 | 559,262 | 139,905 |
| Reserves - Capital | 0 | 2,118,723 | 1,393,223 | 0 | 2,379,439 | 260,716 |
| Reserves - Assigned | 0 | 4,042,798 | 4,667,244 | 0 | 12,816,201 | 8,773,403 |
| Reserves - Restricted | 0 | 0 | 37,866 | 0 | 0 | 0 |
| Reserves - Stability | 0 | 408,493 | 408,493 | 0 | 2,423,634 | 2,015,141 |
| Total | <u>339,978,938</u> | <u>483,700,054</u> | <u>460,938,035</u> | <u>272,562,758</u> | <u>468,990,820</u> | <u>-14,709,234</u> |

SPECIAL REVENUE FUND GROUP

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 36,987,681 | 41,780,547 | 41,780,547 | 40,147,176 | 49,346,381 | 7,565,834 |
| PY Delinquent Ad Valorem Tax | 8,729 | 6,700 | 6,700 | -25,731 | 5,500 | -1,200 |
| Other Taxes | 61,586,478 | 52,434,066 | 52,434,066 | 52,839,462 | 62,579,260 | 10,145,194 |
| Permits, Fees & Special Assessments | 141,325,813 | 106,312,640 | 154,318,577 | 119,629,282 | 116,397,171 | 10,084,531 |
| Intergovernmental Revenue | 61,730,591 | 135,077,338 | 194,106,623 | 115,096,992 | 81,022,494 | -54,054,844 |
| Charges For Services | 20,451,422 | 19,804,373 | 19,724,373 | 12,433,238 | 20,544,120 | 739,747 |
| Judgment, Fines & Forfeits | 1,147,623 | 1,113,935 | 1,113,935 | 905,597 | 1,130,107 | 16,172 |
| Miscellaneous Revenues | 4,240,469 | 4,375,373 | 4,768,836 | 2,074,499 | 5,442,229 | 1,066,856 |
| Less 5% Statutory Reduction | 0 | -11,636,714 | -11,623,265 | 0 | -13,143,771 | -1,507,057 |
| Transfers In | 45,467,471 | 39,826,137 | 39,986,213 | 27,700,373 | 41,217,169 | 1,391,032 |
| Other Sources | 3,226,417 | 4,004,184 | 4,014,320 | 3,733,946 | 2,355,536 | -1,648,648 |
| Fund Balance | 0 | 329,822,220 | 374,048,098 | 0 | 276,984,524 | -52,837,696 |
| Total | <u>376,172,693</u> | <u>722,920,799</u> | <u>874,679,023</u> | <u>374,534,835</u> | <u>643,880,720</u> | <u>-79,040,079</u> |
| Expenditures | | | | | | |
| Personnel Services | 83,133,598 | 78,292,968 | 84,302,380 | 58,702,948 | 83,596,360 | 5,303,392 |
| Operating Expenses | 124,186,049 | 191,203,335 | 233,694,633 | 103,400,674 | 171,418,496 | -19,784,839 |
| Capital Outlay | 49,977,912 | 215,852,192 | 247,001,400 | 16,008,587 | 98,338,773 | -117,513,419 |
| Debt Service | 5,217,014 | 5,433,664 | 5,493,865 | 5,127,783 | 6,436,654 | 1,002,990 |
| Grants and Aids | 5,984,820 | 16,745,183 | 29,121,079 | 6,125,751 | 8,630,715 | -8,114,468 |
| Transfers Out | 43,783,492 | 51,544,142 | 46,096,170 | 34,042,669 | 44,217,280 | -7,326,862 |
| Reserves - Operating | 0 | 51,832,154 | 53,485,170 | 0 | 57,007,505 | 5,175,351 |
| Reserves - Debt | 0 | 4,026,799 | 4,026,211 | 0 | 4,611,496 | 584,697 |
| Reserves - Capital | 0 | 70,881,548 | 113,411,965 | 0 | 118,519,622 | 47,638,074 |
| Reserves - Assigned | 0 | 3,379,565 | 8,481,401 | 0 | 6,338,732 | 2,959,167 |
| Reserves - Restricted | 0 | 12,047,604 | 14,034,529 | 0 | 15,159,722 | 3,112,118 |
| Reserves - Stability | 0 | 21,681,645 | 35,530,220 | 0 | 29,605,365 | 7,923,720 |
| Total | <u>312,282,885</u> | <u>722,920,799</u> | <u>874,679,023</u> | <u>223,408,412</u> | <u>643,880,720</u> | <u>-79,040,079</u> |

DEBT SERVICE FUND GROUP

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 2,970,565 | 3,335,288 | 3,335,288 | 3,205,406 | 3,406,944 | 71,656 |
| PY Delinquent Ad Valorem Tax | 0 | 0 | 0 | -2,796 | 0 | 0 |
| Permits, Fees & Special Assessments | 512,977 | 595,582 | 595,582 | 935,230 | 687,053 | 91,471 |
| Miscellaneous Revenues | 73,499 | 80,014 | 80,014 | 2,660 | 83,809 | 3,795 |
| Less 5% Statutory Reduction | 0 | -200,544 | -200,544 | 0 | -208,890 | -8,346 |
| Transfers In | 38,493,604 | 39,072,960 | 39,078,705 | 19,536,480 | 37,752,498 | -1,320,462 |
| Fund Balance | 0 | 36,592,174 | 36,742,740 | 0 | 37,519,323 | 927,149 |
| Total | 42,050,645 | 79,475,474 | 79,631,785 | 23,676,981 | 79,240,737 | -234,737 |
| Expenditures | | | | | | |
| Operating Expenses | 59,563 | 66,714 | 66,714 | 64,127 | 64,689 | -2,025 |
| Debt Service | 39,582,424 | 42,045,744 | 42,045,744 | 45,782,447 | 42,229,937 | 184,193 |
| Transfers Out | 63,739 | 0 | 0 | 0 | 0 | 0 |
| Reserves - Debt | 0 | 37,363,016 | 37,519,327 | 0 | 36,946,111 | -416,905 |
| Total | 39,705,726 | 79,475,474 | 79,631,785 | 45,846,574 | 79,240,737 | -234,737 |

CAPITAL PROJECTS FUND GROUP

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------|---------------------------|---------------------------|--------------------|-------------------------------|--|
| Revenues | | | | | | |
| Other Taxes | 38,001,314 | 30,119,576 | 30,119,576 | 28,002,939 | 34,179,824 | 4,060,248 |
| Intergovernmental Revenue | 2,808,294 | 20,711,615 | 29,088,690 | 297,928 | 0 | -20,711,615 |
| Miscellaneous Revenues | 358,160 | 33,247,252 | 47,151,868 | -292,132 | 287,039 | -32,960,213 |
| Less 5% Statutory Reduction | 0 | -1,520,331 | -1,520,331 | 0 | -1,723,343 | -203,012 |
| Transfers In | 16,562,015 | 51,620,967 | 46,138,299 | 35,974,391 | 32,738,631 | -18,882,336 |
| Other Sources | 1,992,908 | 41,553,573 | 40,967,269 | 3,672,039 | 8,996,179 | -32,557,394 |
| Fund Balance | 0 | 307,455,271 | 331,035,822 | 0 | 227,509,338 | -79,945,933 |
| Total | 59,722,691 | 483,187,923 | 522,981,193 | 67,655,165 | 301,987,668 | -181,200,255 |
| Expenditures | | | | | | |
| Operating Expenses | 0 | 0 | 0 | 1,244,228 | 0 | 0 |
| Capital Outlay | 26,322,408 | 184,754,411 | 219,304,290 | 21,945,923 | 176,701,942 | -8,052,469 |
| Debt Service | 2,526,534 | 3,015,423 | 3,114,273 | 2,864,316 | 2,054,929 | -960,494 |
| Grants and Aids | 0 | 69,915,598 | 83,763,270 | 83,763,269 | 0 | -69,915,598 |
| Transfers Out | 14,627,068 | 15,910,887 | 15,914,808 | 8,072,888 | 15,240,949 | -669,938 |
| Reserves - Debt | 0 | 1,263,269 | 1,263,269 | 0 | 672,101 | -591,168 |
| Reserves - Capital | 0 | 156,422,013 | 139,878,699 | 0 | 63,311,532 | -93,110,481 |
| Reserves - Assigned | 0 | 51,906,322 | 59,742,584 | 0 | 44,006,215 | -7,900,107 |
| Total | 43,476,011 | 483,187,923 | 522,981,193 | 117,890,624 | 301,987,668 | -181,200,255 |

ENTERPRISE FUNDS FUND GROUP


| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 25,068,407 | 28,037,287 | 28,037,287 | 27,159,420 | 32,102,380 | 4,065,093 |
| Charges For Services | 17,887,533 | 17,733,523 | 17,733,523 | 12,914,245 | 19,176,390 | 1,442,867 |
| Miscellaneous Revenues | 277,271 | 363,948 | 363,948 | 2,323 | 364,521 | 573 |
| Less 5% Statutory Reduction | 0 | -2,306,738 | -2,306,738 | 0 | -2,582,165 | -275,427 |
| Transfers In | 1,500,000 | 0 | 0 | 0 | 0 | 0 |
| Other Sources | 142,010 | 0 | 0 | 0 | 39,091 | 39,091 |
| Fund Balance | 0 | 87,124,610 | 97,530,362 | 0 | 84,405,023 | -2,719,587 |
| Total | 44,875,222 | 130,952,630 | 141,358,382 | 40,075,987 | 133,505,240 | 2,552,610 |
| Expenditures | | | | | | |
| Personnel Services | 1,753,942 | 1,708,113 | 1,708,113 | 1,308,499 | 1,981,953 | 273,840 |
| Operating Expenses | 26,140,457 | 29,398,878 | 29,510,707 | 17,859,736 | 33,575,885 | 4,177,007 |
| Capital Outlay | 0 | 12,540,151 | 11,549,760 | 1,652,719 | 395,091 | -12,145,060 |
| Debt Service | 6,592,294 | 9,241,183 | 9,241,183 | 7,371,577 | 9,239,494 | -1,689 |
| Transfers Out | 986,053 | 927,379 | 927,379 | 695,534 | 9,242,640 | 8,315,261 |
| Reserves - Operating | 0 | 8,356,516 | 13,833,436 | 0 | 12,151,837 | 3,795,321 |
| Reserves - Debt | 0 | 23,870,100 | 23,870,100 | 0 | 23,693,127 | -176,973 |
| Reserves - Capital | 0 | 16,674,708 | 17,901,900 | 0 | 11,434,347 | -5,240,361 |
| Reserves - Assigned | 0 | 20,198,105 | 20,198,105 | 0 | 19,172,317 | -1,025,788 |
| Reserves - Restricted | 0 | 3,288,237 | 3,883,474 | 0 | 3,871,175 | 582,938 |
| Reserves - Stability | 0 | 4,749,260 | 8,734,225 | 0 | 8,747,374 | 3,998,114 |
| Total | 35,472,746 | 130,952,630 | 141,358,382 | 28,888,065 | 133,505,240 | 2,552,610 |

INTERNAL SERVICE FUND GROUP

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 37,053,412 | 43,282,027 | 43,282,027 | 29,445,555 | 47,470,851 | 4,188,824 |
| Miscellaneous Revenues | 1,476,396 | 880,000 | 880,000 | 1,275,483 | 880,000 | 0 |
| Less 5% Statutory Reduction | 0 | -44,000 | -44,000 | 0 | -44,000 | 0 |
| Transfers In | 188,918 | 922,454 | 922,454 | 691,841 | 124,096 | -798,358 |
| Fund Balance | 0 | 22,349,910 | 22,727,594 | 0 | 19,704,599 | -2,645,311 |
| Total | 38,718,726 | 67,390,391 | 67,768,075 | 31,412,878 | 68,135,546 | 745,155 |
| Expenditures | | | | | | |
| Personnel Services | 1,979,991 | 1,984,768 | 2,027,902 | 1,491,396 | 2,327,124 | 342,356 |
| Operating Expenses | 39,185,139 | 40,056,677 | 40,643,086 | 29,517,177 | 42,387,625 | 2,330,948 |
| Capital Outlay | 0 | 1,106,071 | 1,106,071 | 313,750 | 8,571 | -1,097,500 |
| Debt Service | 1,834 | 23,117 | 23,117 | 1,767 | 26,615 | 3,498 |
| Transfers Out | 811,955 | 978,153 | 978,153 | 733,615 | 1,082,523 | 104,370 |
| Reserves - Operating | 0 | 761,996 | 69,143 | 0 | 132,588 | -629,408 |
| Reserves - Debt | 0 | 11,559 | 11,559 | 0 | 13,308 | 1,749 |
| Reserves - Claims | 0 | 13,081,999 | 13,522,993 | 0 | 11,813,987 | -1,268,012 |
| Reserves - Restricted | 0 | 9,386,051 | 9,386,051 | 0 | 10,343,205 | 957,154 |
| Total | 41,978,919 | 67,390,391 | 67,768,075 | 32,057,705 | 68,135,546 | 745,155 |

GENERAL FUNDS

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include Constitutional Officers, Corrections, Community Development, Strategic Initiatives, Court Administration, Housing & Community Services, Facilities Management, IT, OMB, Procurement, Finance, Human Resources, and Animal Services.

A total of 866.45 Full-Time Equivalent (FTEs) positions are supported by the General Fund which is an increase of 26 FTEs over the FY22 Adopted Budget. This increase is due to the request for the addition of 15.20 FTEs for Procurement, Facilities, Communications, Court Administration, Parks and Public Lands, Development Review, and Animal Services as detailed in the introduction memo. Additionally, there were mid-year allocations of 4 FTEs in support of the countywide organizational changes and various mid-year adjustments (increases/decreases) between other Funds which account for the total increase. Personnel 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 4% salary adjustment as noted in the County Manager's introduction memo. These adjustments, along with the FTE changes mentioned above resulted in an increase in Personnel Services.

Operating decreased primarily due to the reallocation of the American Rescue Plan Act (ARPA) funding to the Federal and State Grants Fund (156) during FY22. This budget also includes funding to support departmental operations as listed in the individual department summaries and specific funding for the County's Baker Act and the Juvenile Justice Detention 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 FY23 includes needed equipment, computers, HVAC replacements, as well as vehicle replacements, and new additions to the fleet. In addition, funds are appropriated to support CIP projects for FY23 such as improvements to County facilities including Mosquito Control, Corrections/Probation, Animal Services, Administration 2nd Floor, and the Government Center building. The Recommended Budget excludes CIP carry forwards, which will be included later in the budget process.

Debt Service is due to the vehicle lease program and the interlocal agreement with TOHO (effective January 31, 2020). Grants and Aids decreased primarily due to the reallocation of the ARPA funding as noted above, and provides funding for costs such as homeless assistance, affordable housing assistance, Osceola Reads, and the competitive community grant process.

Transfers Out decreased from FY22 primarily due to the one-time transfer to support the future Jail Expansion/Courthouse Annex which was offset by increases listed below. FY23 funding provides for the following:

- > To facilitate the payments to the Constitutional Officers (increase of \$10,795,255);
- > To support Countywide transportation activities Transportation Trust Fund (\$15.8M), Constitutional Gas Tax Fund (\$9.9M) and the 2nd Local Option Fuel Tax (LOFT) Fund (\$250k);
- > 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; and
- > To various debt service funds for debt payments.

Operating Reserve levels were established per Policy. Reserves for Contingency allocates funding for future needs and the required HCRA obligation. Reserves for Capital increased due to the inclusion of funds to support potential increases in project costs due to inflation as well as funding specified for the Roadway Bank and Jail Project.

Reserves Assigned increased due to the Birdsong Property Affordable Housing Agreement, funding in anticipation of the SunRail transition, an allocation for the Performing Arts Center, as well as maintaining the previous amounts due to excess fees, funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, and the requested reserves submitted by the Supervisor of Elections as a part of their FY23 budget request. Reserves for Debt is established to ensure funds are secured for debt obligations. Stability provides funding for fluctuations in revenues.

Overall, the Recommended Budget reflects a decrease of approximately \$15.3M from the FY22 Adopted Budget.

REVENUES

The General Fund's functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem Tax, which represents approximately a 17% increase over the FY22 Adopted Budget or an increase of \$38.1M in revenues. However, these revenues are offset by funding obligations for entities that receive Tax Increment Funds (TIFs) including the East 192, Vine Street, St. Cloud and Kissimmee CRAs totaling \$5.4M and support of the Constitutional Officers noted above. In addition, funds are being transferred to the West 192 Development Authority Fund (150) pending the sunset and identification of the proper accounting of the activities supported to move forward. Also included is an allocation for the Designated Ad Valorem Tax, in the amount of \$15.8M, which is recorded as an expense in the General Fund, also reduces available Ad Valorem revenue in FY23. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues (Intergovernmental Revenues) are projected to increase. In addition, there are increases in Permit Fees & Special Assessments as a result of increases in permits, Communication Services Tax, and Other Sources. Miscellaneous Revenues decreased as it previously accounted for the approved settlement payments from UCF to the County which was completed in FY22. There are minimal decreases to Charges for Services, Judgment, Fines and Forfeits, and a minimal increase for Transfers In. This Fund also receives revenues from Fund Balance, which will continue to be evaluated throughout the Budget development process and revised as necessary.

001-GENERAL FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|--------------------|---------------------------|---------------------------|--------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 203,009,436 | 228,538,006 | 228,538,006 | 219,612,894 | 266,699,821 | 38,161,815 |
| PY Delinquent Ad Valorem Tax | 66,480 | 76,524 | 76,524 | -123,881 | 76,524 | 0 |
| Other Taxes | 24,415,003 | 23,737,725 | 23,737,725 | 14,994,560 | 23,647,135 | -90,590 |
| Permits, Fees & Special Assessments | 9,387,429 | 7,340,842 | 7,340,842 | 7,843,770 | 8,448,507 | 1,107,665 |
| Intergovernmental Revenue | 39,057,005 | 36,162,649 | 36,072,863 | 28,360,815 | 39,274,044 | 3,111,395 |
| Charges For Services | 1,993,640 | 2,021,825 | 2,021,825 | 1,357,537 | 1,853,572 | -168,253 |
| Judgment, Fines & Forfeits | 1,118,563 | 1,352,548 | 1,352,548 | 730,346 | 1,348,438 | -4,110 |
| Miscellaneous Revenues | 16,832,806 | 5,458,004 | 5,458,004 | 1,315,915 | 2,485,421 | -2,972,583 |
| Less 5% Statutory Reduction | 0 | -15,089,440 | -15,089,440 | 0 | -17,217,571 | -2,128,131 |
| Transfers In | 12,476,312 | 12,300,072 | 12,297,263 | 9,212,216 | 12,936,697 | 636,625 |
| Other Sources | 9,967,006 | 3,881,768 | 3,600,679 | 604,775 | 4,765,815 | 884,047 |
| Fund Balance | 0 | 162,708,473 | 140,320,138 | 0 | 108,860,627 | -53,847,846 |
| Total | 318,323,680 | 468,488,996 | 445,726,977 | 283,908,946 | 453,179,030 | -15,309,966 |
| Expenditures | | | | | | |
| Personnel Services | 61,735,899 | 70,375,239 | 69,449,627 | 51,489,434 | 77,127,992 | 6,752,753 |
| Operating Expenses | 62,705,495 | 94,770,490 | 80,267,176 | 47,462,882 | 81,632,653 | -13,137,837 |
| Capital Outlay | 2,901,064 | 15,322,312 | 23,120,570 | 6,097,763 | 17,685,796 | 2,363,484 |
| Debt Service | 1,139,792 | 2,033,796 | 2,033,796 | 1,469,177 | 2,260,975 | 227,179 |
| Grants and Aids | 58,039,182 | 36,600,707 | 23,704,230 | 12,554,841 | 23,879,709 | -12,720,998 |
| Transfers Out | 135,226,059 | 177,873,807 | 178,038,028 | 142,068,071 | 169,104,870 | -8,768,937 |
| Reserves - Operating | 0 | 64,523,274 | 62,187,367 | 0 | 63,308,499 | -1,214,775 |
| Reserves - Debt | 0 | 419,357 | 419,357 | 0 | 559,262 | 139,905 |
| Reserves - Capital | 0 | 2,118,723 | 1,393,223 | 0 | 2,379,439 | 260,716 |
| Reserves - Assigned | 0 | 4,042,798 | 4,667,244 | 0 | 12,816,201 | 8,773,403 |
| Reserves - Restricted | 0 | 0 | 37,866 | 0 | 0 | 0 |
| Reserves - Stability | 0 | 408,493 | 408,493 | 0 | 2,423,634 | 2,015,141 |
| Total | 321,747,491 | 468,488,996 | 445,726,977 | 261,142,168 | 453,179,030 | -15,309,966 |

001-GENERAL FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5110000 - Executive Salaries | 434,073 | 444,516 | 456,036 | 341,464 | 454,291 | 9,775 |
| 5120000 - Regular Salaries And Wages | 35,245,098 | 46,733,618 | 45,643,663 | 28,909,506 | 49,715,132 | 2,981,514 |
| 5120002 - Disaster Relief | 704,557 | 0 | 570 | 834 | 0 | 0 |
| 5120030 - Holiday Pay | 1,388 | 182,749 | 182,749 | 0 | 182,749 | 0 |
| 5120040 - Reduction In Force Pay | 90,251 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 23,400 | 21,000 | 21,000 | 19,728 | 21,000 | 0 |
| 5122001 - Cell Phone Allowance | 3,420 | 4,656 | 4,656 | 3,094 | 4,656 | 0 |
| 5123000 - Exec Insurance Supplemental | 7,963 | 0 | 0 | 8,256 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 31,486 | 0 | 0 | 24,973 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 598,514 | 0 | 0 |
| 5130000 - Other Salaries & Wages | 71,861 | 0 | 0 | 133,599 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -779,083 | -779,083 | 0 | -891,756 | -112,673 |
| 5140000 - Overtime | 2,407,580 | 784,155 | 884,155 | 2,012,521 | 985,900 | 201,745 |
| 5140002 - Overtime- Code Enforcement | 4,639 | 0 | 0 | 3,649 | 0 | 0 |
| 5140003 - Overtime- Disaster Relief | 258 | 0 | 0 | 0 | 0 | 0 |
| 5150010 - Uniform Allowance | 61,007 | 75,000 | 75,000 | 86 | 75,000 | 0 |
| 5150020 - FTO Training | 28,128 | 30,000 | 30,000 | 22,495 | 30,000 | 0 |
| 5150035 - Educ Incentive Corrections | 94,293 | 91,572 | 91,572 | 67,724 | 91,572 | 0 |
| 5150300 - Class C Meals | 172 | 0 | 0 | 236 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 2,174,045 | 0 | 0 | 1,522,023 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 426,692 | 0 | 0 | 286,767 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 267,082 | 0 | 0 | 232,712 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,325,839 | 0 | 0 | 989,536 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 221,746 | 0 | 0 | 178,380 | 0 | 0 |
| 5170020 - Sick Bank Leave | 2,497 | 0 | 0 | 6,905 | 0 | 0 |
| 5180003 - PS Corrections Payroll Reimb. | -1,934,127 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 3,179,476 | 3,405,786 | 3,416,703 | 2,578,581 | 3,898,013 | 492,227 |
| 5220000 - Retirement Contributions | 6,969,632 | 7,359,422 | 7,379,482 | 5,866,749 | 8,849,795 | 1,490,373 |
| 5220001 - Retirement Contr 401A | 13,038 | 0 | 0 | 9,788 | 0 | 0 |
| 5230000 - Health Insurance | 8,536,580 | 10,635,046 | 10,654,928 | 6,626,298 | 12,156,410 | 1,521,364 |
| 5231000 - Life Insurance | 38,538 | 45,065 | 45,210 | 29,518 | 51,090 | 6,025 |
| 5232000 - Dental Insurance | 213,565 | 240,587 | 240,986 | 160,439 | 255,443 | 14,856 |
| 5233000 - Lt Disability Insurance | 60,526 | 70,571 | 70,798 | 47,474 | 79,456 | 8,885 |
| 5233100 - St Disability Insurance | 108,353 | 126,111 | 126,486 | 84,695 | 141,428 | 15,317 |
| 5240000 - Workers' Compensation | 892,964 | 904,468 | 904,716 | 703,647 | 1,027,813 | 123,345 |
| 5250000 - Unemployment Compensation | 29,881 | 0 | 0 | 19,243 | 0 | 0 |
| Personnel Services: | \$61,735,899 | \$70,375,239 | \$69,449,627 | \$51,489,434 | \$77,127,992 | \$6,752,753 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 8,622,840 | 7,932,678 | 7,693,215 | 3,417,178 | 9,068,999 | 1,136,321 |
| 5310006 - Legal Fees | 774,463 | 1,069,000 | 1,119,000 | 346,874 | 1,159,000 | 90,000 |
| 5310007 - Inmate Medical Reimb | -1,342,895 | 0 | 0 | 0 | 0 | 0 |
| 5312000 - Tax Collector Fees | 7,990,218 | 9,766,133 | 9,766,133 | 8,535,308 | 9,760,933 | -5,200 |
| 5314000 - Medical Svcs | 7,687,625 | 7,859,390 | 8,709,390 | 7,090,272 | 8,883,304 | 1,023,914 |
| 5314002 - Medical Svcs HCRA | 47,412 | 74,000 | 74,000 | 77,338 | 100,000 | 26,000 |
| 5320000 - Accounting & Auditing Svcs | 267,309 | 262,131 | 262,131 | 268,855 | 262,300 | 169 |
| 5330000 - Court Reporter Svcs | 0 | 200 | 200 | 0 | 200 | 0 |
| 5340000 - Other Contractual Services | 15,230,221 | 14,836,652 | 16,489,817 | 8,099,859 | 16,501,497 | 1,664,845 |
| 5340002 - Other Contr Svcs Pre Booking | 335,435 | 1,200,000 | 2,700,000 | 267,439 | 1,476,295 | 276,295 |

001-GENERAL FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340007 - Other Contractual Services-Penr | 13,819 | 15,000 | 15,000 | 3,046 | 15,000 | 0 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 2,748 | 0 | 0 |
| 5340013 - Other Contractual - NM | 59,905 | 1,190,673 | 1,190,673 | 99,781 | 728,010 | -462,663 |
| 5349999 - Oth Svcs - Contra | -67,240 | -73,957 | -73,957 | -50,430 | -73,957 | 0 |
| 5390000 - Training | 800 | 0 | 0 | 0 | 0 | 0 |
| 5400000 - Travel And Per Diem | 35,816 | 161,265 | 168,765 | 53,788 | 193,835 | 32,570 |
| 5400003 - Travel & Per Diem- BCC | 29,581 | 41,417 | 41,417 | 29,440 | 45,500 | 4,083 |
| 5410000 - Communications | 1,030,521 | 1,284,666 | 1,294,666 | 692,090 | 1,304,056 | 19,390 |
| 5420000 - Freight & Postage Services | 235,320 | 233,101 | 235,446 | 94,306 | 234,451 | 1,350 |
| 5430000 - Utility Services | 3,210,195 | 3,537,320 | 3,539,820 | 2,248,764 | 3,507,089 | -30,231 |
| 5430005 - Utility Services - NM | 0 | 12,900 | 12,900 | 0 | 12,900 | 0 |
| 5435100 - Utilities-Radios | 48 | 0 | 0 | 63 | 0 | 0 |
| 5440000 - Rentals And Leases | 490,736 | 374,980 | 379,169 | 357,773 | 380,154 | 5,174 |
| 5450000 - Insurance | 1,954,048 | 1,830,015 | 1,830,015 | 1,830,015 | 2,138,827 | 308,812 |
| 5450004 - Insurance-NM | 0 | 152,337 | 152,337 | 0 | 152,337 | 0 |
| 5460000 - Repair & Maintenance Svcs | 7,056,407 | 10,151,345 | 11,021,761 | 5,698,708 | 11,147,074 | 995,729 |
| 5460007 - R&M Road Milling and Resurfaci | 0 | 0 | 0 | 90,401 | 0 | 0 |
| 5460008 - R&M Parking re-paving | 32,458 | 130,600 | 130,600 | 48,328 | 20,000 | -110,600 |
| 5460010 - Repairs & Maint Software | 15,360 | 0 | 0 | 15,360 | 0 | 0 |
| 5462000 - Rep & Maint-automotive | 208,591 | 209,550 | 183,084 | 129,128 | 229,290 | 19,740 |
| 5470000 - Printing And Binding | 112,190 | 86,702 | 92,990 | 71,086 | 107,951 | 21,249 |
| 5480000 - Promotional Activities | 26,938 | 50,500 | 50,500 | 18,745 | 53,000 | 2,500 |
| 5480005 - Other Contractual Obligations | 0 | 0 | 0 | 420 | 10,000 | 10,000 |
| 5486000 - Promotional-Public Relat Prog | 6,621 | 30,000 | 30,000 | 15,525 | 30,000 | 0 |
| 5488000 - Promotional-ads/media Buys | 360 | 10,500 | 10,500 | 2,397 | 10,500 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 4,206,841 | 26,139,271 | 6,500,965 | 3,852,825 | 6,764,541 | -19,374,730 |
| 5490001 - Other- Adm Costs CST | 41,661 | 41,451 | 41,451 | 20,528 | 41,451 | 0 |
| 5490008 - Oth Curr Chgs. Special Event | 5,001 | 20,000 | 20,000 | 11,043 | 45,000 | 25,000 |
| 5490011 - Cash over/shorts | 1 | 0 | 0 | 1 | 0 | 0 |
| 5490021 - Regal Bay MSTU | 0 | 122 | 122 | 0 | 122 | 0 |
| 5490090 - Property Taxes | 96 | 8,250 | 8,250 | 100 | 8,250 | 0 |
| 5490400 - Bad Debt | 3,925 | 0 | 0 | 0 | 0 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 506 | 0 | 49,172 | 18,008 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 198,652 | 183,360 | 183,360 | 183,360 | 198,126 | 14,766 |
| 5490502 - OH-Property & Liability Insuranc | 331,251 | 324,003 | 324,003 | 324,003 | 324,118 | 115 |
| 5490503 - OH-Dental Insurance | 67,386 | 64,310 | 64,310 | 64,310 | 69,049 | 4,739 |
| 5490504 - OH-Health Insurance | 205,688 | 203,614 | 203,614 | 203,614 | 218,533 | 14,919 |
| 5490505 - OH-Life/AD&D, STD, LTD | 41,566 | 43,310 | 43,310 | 43,310 | 45,621 | 2,311 |
| 5490509 - OH-Fleet Oversight | 38,430 | 48,216 | 48,216 | 48,216 | 48,216 | 0 |
| 5490511 - OH-Fleet Fuel | 54,872 | 103,596 | 103,596 | 103,596 | 103,596 | 0 |
| 5490900 - Other Current Charges-courts | 0 | 314,282 | 408,128 | 0 | 408,013 | 93,731 |
| 5511000 - Office Supplies | 205,897 | 280,109 | 290,128 | 184,576 | 311,159 | 31,050 |
| 5512000 - Office Equipment | 128,889 | 403,566 | 433,566 | 165,999 | 245,167 | -158,399 |
| 5520000 - Operating Supplies | 884,607 | 639,596 | 715,596 | 480,663 | 860,718 | 221,122 |
| 5520010 - Computer Software | 323,588 | 534,930 | 555,072 | 304,216 | 595,106 | 60,176 |
| 5520011 - Computer Software, SAAS | 0 | 150,000 | 150,000 | 51,019 | 178,802 | 28,802 |
| 5520020 - Computer Hardware, Non-Capit | 608,416 | 339,663 | 356,502 | 258,492 | 492,112 | 152,449 |
| 5520021 - Computer Hardware, Operating | 56,628 | 82,000 | 82,000 | 43,581 | 82,000 | 0 |

001-GENERAL FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5520200 - Ammunition | 12,911 | 25,000 | 25,000 | 6,559 | 36,350 | 11,350 |
| 5520300 - Fingerprinting & Photograph | 0 | 0 | 0 | 3,020 | 0 | 0 |
| 5521000 - Gas & Oil | 378,086 | 456,527 | 456,527 | 341,832 | 572,443 | 115,916 |
| 5521005 - Gas & Oil-Direct | 4,148 | 7,300 | 7,300 | 8,038 | 7,500 | 200 |
| 5522000 - Chemicals | 143,175 | 282,457 | 282,457 | 126,951 | 301,927 | 19,470 |
| 5522500 - Food | 30,660 | 32,750 | 33,750 | 31,362 | 34,115 | 1,365 |
| 5523000 - Protective Clothing | 0 | 275 | 275 | 110 | 4,300 | 4,025 |
| 5524000 - Oper Supp-miscellaneous | 181,959 | 367,000 | 367,000 | 234,385 | 387,000 | 20,000 |
| 5524500 - Cleaning Supplies | 13,742 | 17,350 | 17,350 | 14,630 | 20,759 | 3,409 |
| 5525000 - Tools | 36,677 | 51,573 | 51,573 | 26,939 | 56,723 | 5,150 |
| 5526000 - Clothing | 78,613 | 162,920 | 168,420 | 71,684 | 170,495 | 7,575 |
| 5528000 - Medicine | 77,890 | 479,345 | 604,345 | 341,805 | 720,265 | 240,920 |
| 5540000 - Books,pubs,subs & Membership | 201,992 | 243,352 | 255,352 | 172,513 | 277,649 | 34,297 |
| 5540103 - Books, Pubs, Subs, Membership | 52,318 | 60,100 | 60,100 | 49,570 | 62,600 | 2,500 |
| 5541000 - Registration Fees | 50,209 | 109,070 | 114,070 | 53,392 | 125,265 | 16,195 |
| 5541003 - Registration Fee- BCC | 5,175 | 17,900 | 17,900 | 9,610 | 15,000 | -2,900 |
| 5550000 - Training | 51,456 | 254,937 | 254,937 | 61,116 | 292,017 | 37,080 |
| 5551000 - Tuition Reimbursement | 0 | 50,000 | 50,000 | 15,004 | 50,000 | 0 |
| 5551001 - Reimbursements LSSI | -82,516 | -200,113 | -200,113 | 0 | 0 | 200,113 |
| 5551002 - Reimbursements LSSI Security | 0 | 0 | 0 | -21,704 | 0 | 0 |
| Operating Expenses: | \$62,705,495 | \$94,770,490 | \$80,267,176 | \$47,462,882 | \$81,632,653 | -\$13,137,837 |
| Capital Outlay: | | | | | | |
| 5600000 - Capital Outlay | 0 | 0 | 0 | 0 | 5,000 | 5,000 |
| 5620000 - Buildings | 0 | 0 | 3,544,000 | 3,543,187 | 0 | 0 |
| 5628000 - Buildings Improvements | 152,554 | 322,000 | 373,868 | 24,518 | 312,630 | -9,370 |
| 5630000 - Improv Other Than Bldgs | 20,776 | 0 | 0 | 0 | 0 | 0 |
| 5636000 - Improv Parks & Recreation | 87,967 | 20,000 | 20,000 | 10,261 | 0 | -20,000 |
| 5640000 - Machinery & Equipment | 266,889 | 623,190 | 611,055 | 198,564 | 428,271 | -194,919 |
| 5640020 - Computer Hardware, Capital | 481,604 | 596,190 | 596,190 | 473,864 | 668,200 | 72,010 |
| 5640100 - Vehicles | 89,012 | 0 | 0 | 0 | 854,095 | 854,095 |
| 5650000 - Construction In Progress | 1,787,778 | 13,410,932 | 17,691,882 | 1,807,869 | 14,242,600 | 831,668 |
| 5680010 - Computer Software, Capital | 14,484 | 350,000 | 283,575 | 39,500 | 1,175,000 | 825,000 |
| Capital Outlay: | \$2,901,064 | \$15,322,312 | \$23,120,570 | \$6,097,763 | \$17,685,796 | \$2,363,484 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 993,449 | 1,900,956 | 1,900,956 | 1,360,857 | 2,140,904 | 239,948 |
| 5720000 - Interest | 146,344 | 132,840 | 132,840 | 108,320 | 120,071 | -12,769 |
| Debt Service: | \$1,139,792 | \$2,033,796 | \$2,033,796 | \$1,469,177 | \$2,260,975 | \$227,179 |
| Grants and Aids: | | | | | | |
| 5810000 - Aids To Gov't Agencies | 16,375 | 41,550 | 41,550 | 8,322 | 82,620 | 41,070 |
| 5820000 - Aids To Private Organization | 39,591,783 | 34,318,419 | 19,943,035 | 8,702,223 | 23,762,089 | -10,556,330 |
| 5820001 - Aids To Private Organization-FQ | 385,000 | 46,099 | 46,099 | 46,750 | 0 | -46,099 |
| 5820002 - Aids to Private Organization-Par | 0 | 75,000 | 75,000 | 0 | 0 | -75,000 |
| 5820004 - AIDS TO NON-PROFITS ORG | 705,029 | 0 | 0 | 0 | 0 | 0 |
| 5820005 - AIDS TO FOOD BANKS | 1,571,454 | 821,525 | 511,538 | 479,940 | 0 | -821,525 |
| 5820006 - Hope Center/Homeless Services | 795,291 | 0 | 38,456 | 38,456 | 0 | 0 |
| 5821000 - Aids Private Organization-cap | 33,324 | 0 | 53,217 | 53,216 | 0 | 0 |
| 5830000 - Other Grants and Aids | 5,582,572 | 915,662 | 915,662 | 0 | 0 | -915,662 |

001-GENERAL FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|----------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Grants and Aids: | | | | | | |
| 5830002 - Health Department Mobile Unit | 199,976 | 0 | 0 | 0 | 0 | 0 |
| 5830003 - Rent Assistance | 3,560,613 | 0 | 955,720 | 983,837 | 0 | 0 |
| 5830004 - Mortgage Assistance | 5,157,586 | 347,452 | 927,310 | 1,963,330 | 0 | -347,452 |
| 5830005 - Utilities Assistance | 440,179 | 0 | 161,643 | 274,082 | 0 | 0 |
| 5830006 - Community Events | 0 | 35,000 | 35,000 | 4,683 | 35,000 | 0 |
| Grants and Aids: | \$58,039,182 | \$36,600,707 | \$23,704,230 | \$12,554,841 | \$23,879,709 | -\$12,720,998 |
| Transfers Out: | | | | | | |
| 5910010 - Transfers Out to DAT | 18,231,447 | 15,211,058 | 15,211,058 | 11,408,294 | 15,811,790 | 600,732 |
| 5910130 - Tran Out-Court Tech Fund | 104,937 | 0 | 0 | 0 | 0 | 0 |
| 5910134 - Tran Out - Fire | 4,910,177 | 4,846,506 | 4,846,506 | 0 | 5,168,978 | 322,472 |
| 5910137 - Tran Out HOME Fund | 0 | 0 | 0 | 0 | 943,187 | 943,187 |
| 5910147 - Tran Out Fund 147 | 0 | 972,493 | 1,133,670 | 729,370 | 0 | -972,493 |
| 5910149 - Tran Out E192 | 727,669 | 1,318,111 | 1,317,695 | 1,317,695 | 1,817,295 | 499,184 |
| 5910150 - Tran Out W192 | 4,197,958 | 4,548,890 | 4,548,205 | 4,548,205 | 5,896,732 | 1,347,842 |
| 5910154 - Tran Out-constitutional Gas Tx | 8,939,359 | 9,368,270 | 9,368,270 | 7,026,203 | 9,911,675 | 543,405 |
| 5910158 - Tran Out-intergov Radio Comm | 944,260 | 994,421 | 994,421 | 745,816 | 1,081,779 | 87,358 |
| 5910189 - Tran Out - 2nd LOFT | 2,267,240 | 2,267,240 | 2,267,240 | 1,700,430 | 250,223 | -2,017,017 |
| 5910211 - Tran Out Sales Tax Rev 2015A | 3,368,016 | 3,369,192 | 3,369,192 | 1,684,596 | 3,374,774 | 5,582 |
| 5910242 - Transfers Out Fund 242 | 2,635,970 | 1,321,327 | 1,321,327 | 660,664 | 1,319,209 | -2,118 |
| 5910245 - Tran Out Sales Tax Rev Ref Bonc | 4,015,752 | 4,022,221 | 4,022,221 | 2,011,111 | 4,002,722 | -19,499 |
| 5910246 - Tran Out Fund 246 | 1,481,252 | 1,483,027 | 1,483,027 | 741,514 | 1,483,272 | 245 |
| 5910249 - Tran Out-Fund 249 | 3,702,506 | 3,702,488 | 3,702,488 | 1,851,244 | 3,696,928 | -5,560 |
| 5910251 - Transfer Out - Public Imp Rev Bc | 503,478 | 501,642 | 501,653 | 250,821 | 504,268 | 2,626 |
| 5910315 - Tran Out-General Capital Outlay | 3,378,495 | 25,579,858 | 25,579,858 | 19,184,894 | 5,000,000 | -20,579,858 |
| 5910502 - Tran Out - Prop & Casualty | 0 | 300,000 | 300,000 | 225,000 | 0 | -300,000 |
| 5910511 - Tran Out Fleet Fuel F511 | 20,440 | 20,280 | 20,280 | 15,210 | 0 | -20,280 |
| 5910701 - Transfer Out Clerk of Court | 1,590,270 | 2,721,888 | 2,721,888 | 2,041,416 | 2,886,787 | 164,899 |
| 5910702 - Transfers Out-Supr Elections | 3,727,527 | 4,070,581 | 4,071,176 | 3,442,087 | 4,598,808 | 528,227 |
| 5910704 - Transfers out-Property Appr | 6,495,435 | 6,685,303 | 6,688,842 | 5,016,632 | 6,988,194 | 302,891 |
| 5910705 - Transfers out-Sheriff | 63,983,871 | 84,569,011 | 84,569,011 | 77,466,873 | 94,368,249 | 9,799,238 |
| Transfers Out: | \$135,226,059 | \$177,873,807 | \$178,038,028 | \$142,068,071 | \$169,104,870 | -\$8,768,937 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 53,908,280 | 53,908,280 | 0 | 54,644,253 | 735,973 |
| 5990020 - Reserve For Contingency | 0 | 10,614,994 | 8,279,087 | 0 | 8,664,246 | -1,950,748 |
| Reserves - Operating: | \$0 | \$64,523,274 | \$62,187,367 | \$0 | \$63,308,499 | -\$1,214,775 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 419,357 | 419,357 | 0 | 559,262 | 139,905 |
| Reserves - Debt: | \$0 | \$419,357 | \$419,357 | \$0 | \$559,262 | \$139,905 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 322,965 | 322,965 | 0 | 1,309,181 | 986,216 |
| 5990041 - Res For Capital - Designated | 0 | 1,795,758 | 1,070,258 | 0 | 1,070,258 | -725,500 |
| Reserves - Capital: | \$0 | \$2,118,723 | \$1,393,223 | \$0 | \$2,379,439 | \$260,716 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 4,042,798 | 4,667,244 | 0 | 12,816,201 | 8,773,403 |
| Reserves - Assigned: | \$0 | \$4,042,798 | \$4,667,244 | \$0 | \$12,816,201 | \$8,773,403 |

001-GENERAL FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 0 | 37,866 | 0 | 0 | 0 |
| Reserves - Restricted: | \$0 | \$0 | \$37,866 | \$0 | \$0 | \$0 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 408,493 | 408,493 | 0 | 2,423,634 | 2,015,141 |
| Reserves - Stability: | \$0 | \$408,493 | \$408,493 | \$0 | \$2,423,634 | \$2,015,141 |
| TOTAL EXPENDITURES: | \$321,747,491 | \$468,488,996 | \$445,726,977 | \$261,142,168 | \$453,179,030 | -\$15,309,966 |

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.

Personnel Services supports 39.29 FTEs, which is an increase of 3.10 FTEs from the FY22 Adopted Budget due to the request to add a Community Cat Assistant position (1.00 FTE) and two new Animal Services Officer positions (2.00 FTEs). Additionally, the overall FTEs were increased by .10 FTEs due to the mid-year Countywide organizational changes approved by the board. Personnel Services increased \$333,450 due to the above mentioned position changes as well as the following:

- Workers' Compensation and Retirement Contributions which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23, which was partially offset due to a new employee waving coverage; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$55,062 primarily due to increased costs for Medicine and Gas & Oil based on current trends and in accordance with the Budget Assumption Document. Other costs were revised based on anticipated needs for FY23. These increases were partially offset by a decrease in Professional Services as funds were transferred from Salaries and Wages to cover costs for veterinary services incurred due to the extended amount of time the Veterinarian position has been vacant.

Capital Outlay is requested for FY23 for Mobile and Portable radios for the 2 new Animal Services Officer positions mentioned above.

Grants and Aids include anticipated support for outside organizations.

Overall, this department increased \$349,606 over the FY22 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: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 1,208,215 | 1,606,776 | 1,516,776 | 1,011,841 | 1,811,706 | 204,930 |
| 5120002 - Disaster Relief | 9,204 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 54,845 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -29,342 | -29,342 | 0 | -32,915 | -3,573 |
| 5140000 - Overtime | 60,835 | 70,300 | 70,300 | 54,618 | 69,300 | -1,000 |
| 5160000 - Compensated Annual Leave | 69,048 | 0 | 0 | 50,007 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 6,359 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 5,509 | 0 | 0 | 4,865 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 42,431 | 0 | 0 | 39,443 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 8,938 | 0 | 0 | 0 | 0 | 0 |
| 5170020 - Sick Bank Leave | 2,497 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 103,607 | 128,296 | 128,296 | 89,780 | 143,894 | 15,598 |
| 5220000 - Retirement Contributions | 160,616 | 199,768 | 199,768 | 133,177 | 234,811 | 35,043 |
| 5230000 - Health Insurance | 320,946 | 419,320 | 419,320 | 269,868 | 499,050 | 79,730 |
| 5231000 - Life Insurance | 1,298 | 1,701 | 1,701 | 1,071 | 1,907 | 206 |
| 5232000 - Dental Insurance | 8,885 | 10,557 | 10,557 | 7,497 | 11,957 | 1,400 |
| 5233000 - Lt Disability Insurance | 2,030 | 2,685 | 2,685 | 1,726 | 3,000 | 315 |
| 5233100 - St Disability Insurance | 3,675 | 4,850 | 4,850 | 3,118 | 5,413 | 563 |
| 5240000 - Workers' Compensation | 20,987 | 24,076 | 24,076 | 16,211 | 24,314 | 238 |
| 5250000 - Unemployment Compensation | 206 | 0 | 0 | 481 | 0 | 0 |
| Personnel Services: | \$2,035,286 | \$2,438,987 | \$2,348,987 | \$1,738,549 | \$2,772,437 | \$333,450 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 146,360 | 149,514 | 250,214 | 156,431 | 140,761 | -8,753 |
| 5340000 - Other Contractual Services | 7,923 | 4,092 | 4,092 | 13,844 | 2,912 | -1,180 |
| 5400000 - Travel And Per Diem | 2,975 | 11,800 | 11,800 | 3,077 | 11,600 | -200 |
| 5410000 - Communications | 17,217 | 17,140 | 17,140 | 11,509 | 17,572 | 432 |
| 5420000 - Freight & Postage Services | 518 | 750 | 750 | 577 | 1,250 | 500 |
| 5430000 - Utility Services | 780 | 1,200 | 1,200 | 513 | 1,200 | 0 |
| 5435100 - Utilities-Radios | 48 | 0 | 0 | 63 | 0 | 0 |
| 5440000 - Rentals And Leases | 2,263 | 1,540 | 1,540 | 2,293 | 1,540 | 0 |
| 5450000 - Insurance | 23,321 | 23,878 | 23,878 | 23,878 | 23,878 | 0 |
| 5460000 - Repair & Maintenance Svcs | 4,643 | 3,600 | 3,600 | 2,718 | 3,500 | -100 |
| 5462000 - Rep & Maint-automotive | 29,695 | 30,000 | 21,648 | 14,579 | 31,600 | 1,600 |
| 5470000 - Printing And Binding | 4,464 | 8,000 | 8,000 | 5,057 | 8,728 | 728 |
| 5480000 - Promotional Activities | 14,647 | 17,000 | 17,000 | 7,591 | 15,000 | -2,000 |
| 5490000 - Oth Current Chgs & Obligations | 170 | 1,160 | 1,160 | 595 | 1,910 | 750 |
| 5490011 - Cash over/shorts | 1 | 0 | 0 | 0 | 0 | 0 |
| 5490400 - Bad Debt | 537 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 8,448 | 8,070 | 8,070 | 8,070 | 8,761 | 691 |
| 5490502 - OH-Property & Liability Insuranc | 3,666 | 3,904 | 3,904 | 3,904 | 3,904 | 0 |
| 5490503 - OH-Dental Insurance | 2,886 | 2,859 | 2,859 | 2,859 | 3,104 | 245 |
| 5490504 - OH-Health Insurance | 8,765 | 9,011 | 9,011 | 9,011 | 9,783 | 772 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,882 | 1,882 | 1,882 | 1,882 | 2,043 | 161 |
| 5490509 - OH-Fleet Oversight | 3,150 | 4,264 | 4,264 | 4,264 | 4,264 | 0 |
| 5490511 - OH-Fleet Fuel | 4,560 | 9,256 | 9,256 | 9,256 | 9,256 | 0 |
| 5511000 - Office Supplies | 12,102 | 13,500 | 13,500 | 9,947 | 14,870 | 1,370 |
| 5520000 - Operating Supplies | 34,139 | 62,824 | 63,824 | 32,099 | 61,006 | -1,818 |
| 5520010 - Computer Software | 2,649 | 2,656 | 2,656 | 2,125 | 2,656 | 0 |

DEPARTMENT SUMMARY – ANIMAL SERVICES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5521000 - Gas & Oil | 56,280 | 55,000 | 55,000 | 49,628 | 91,665 | 36,665 |
| 5521005 - Gas & Oil-Direct | 1,617 | 3,500 | 3,500 | 2,473 | 3,500 | 0 |
| 5522000 - Chemicals | 795 | 0 | 0 | 0 | 0 | 0 |
| 5522500 - Food | 22,611 | 25,250 | 26,250 | 24,282 | 28,525 | 3,275 |
| 5524500 - Cleaning Supplies | 8,532 | 11,500 | 11,500 | 8,362 | 14,659 | 3,159 |
| 5525000 - Tools | 4,338 | 18,800 | 18,800 | 7,129 | 18,800 | 0 |
| 5526000 - Clothing | 9,603 | 13,700 | 14,700 | 8,455 | 16,825 | 3,125 |
| 5528000 - Medicine | 77,409 | 103,970 | 103,970 | 70,758 | 118,890 | 14,920 |
| 5540000 - Books,pubs,subs & Membership | 1,982 | 4,070 | 4,070 | 1,743 | 3,570 | -500 |
| 5541000 - Registration Fees | 3,573 | 10,200 | 10,200 | 3,020 | 11,420 | 1,220 |
| 5550000 - Training | 0 | 500 | 500 | 0 | 500 | 0 |
| Operating Expenses: | \$524,550 | \$634,390 | \$729,738 | \$501,993 | \$689,452 | \$55,062 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 112,400 | 5,500 | 13,852 | 0 | 13,322 | 7,822 |
| Capital Outlay: | \$112,400 | \$5,500 | \$13,852 | \$0 | \$13,322 | \$7,822 |
| Grants and Aids: | | | | | | |
| 5820000 - Aids To Private Organization | 54,518 | 126,728 | 118,942 | 78,942 | 80,000 | -46,728 |
| 5821000 - Aids Private Organization-cap | 33,324 | 0 | 53,217 | 53,216 | 0 | 0 |
| Grants and Aids: | \$87,841 | \$126,728 | \$172,159 | \$132,159 | \$80,000 | -\$46,728 |
| TOTAL EXPENDITURES: | \$2,760,078 | \$3,205,605 | \$3,264,736 | \$2,372,701 | \$3,555,211 | \$349,606 |

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

TRENDS & ISSUES

The Board Support Services Office's responsibilities 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. In addition, the Office coordinates with the Clerk of the Court to manage the Board's share of the costs of the Value Adjustment Board process.

The Board Support Services supports 3.10 FTEs, which is unchanged from the FY22 Adopted Budget.

Personnel Services increased \$17,722 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures remain unchanged from FY22.

Overall, this budget increased \$58,792 over the FY22 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - BOARD SUPPORT SERVICES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 222,878 | 201,514 | 201,514 | 124,308 | 211,409 | 9,895 |
| 5126000 - Other Salary | 0 | 0 | 0 | 3,000 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -3,545 | -3,545 | 0 | -3,718 | -173 |
| 5140000 - Overtime | 1,126 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5160000 - Compensated Annual Leave | 18,299 | 0 | 0 | 14,340 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 4,910 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,564 | 0 | 0 | 1,772 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,697 | 0 | 0 | 13,522 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 5,562 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 18,277 | 15,493 | 15,493 | 11,129 | 16,252 | 759 |
| 5220000 - Retirement Contributions | 28,916 | 25,027 | 25,027 | 19,296 | 29,164 | 4,137 |
| 5230000 - Health Insurance | 52,153 | 39,694 | 39,694 | 29,872 | 42,739 | 3,045 |
| 5231000 - Life Insurance | 248 | 206 | 206 | 151 | 216 | 10 |
| 5232000 - Dental Insurance | 1,371 | 1,017 | 1,017 | 765 | 1,017 | 0 |
| 5233000 - Lt Disability Insurance | 394 | 325 | 325 | 244 | 338 | 13 |
| 5233100 - St Disability Insurance | 705 | 570 | 570 | 429 | 590 | 20 |
| 5240000 - Workers' Compensation | 432 | 323 | 323 | 251 | 339 | 16 |
| 5250000 - Unemployment Compensation | 118 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$358,650 | \$281,624 | \$281,624 | \$219,079 | \$299,346 | \$17,722 |
| Operating Expenses: | | | | | | |
| 5310006 - Legal Fees | 7,000 | 0 | 0 | 0 | 0 | 0 |
| 5340000 - Other Contractual Services | 47,571 | 0 | 0 | 0 | 0 | 0 |
| 5400000 - Travel And Per Diem | 0 | 100 | 100 | 0 | 100 | 0 |
| 5420000 - Freight & Postage Services | 20 | 25 | 25 | 0 | 25 | 0 |
| 5440000 - Rentals And Leases | 3,531 | 1,800 | 1,800 | 1,490 | 1,800 | 0 |
| 5450000 - Insurance | 2,069 | 1,482 | 1,482 | 1,482 | 1,482 | 0 |
| 5460000 - Repair & Maintenance Svcs | 232 | 800 | 800 | 0 | 500 | -300 |
| 5470000 - Printing And Binding | 16 | 0 | 0 | 0 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 374 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 1,452 | 691 | 691 | 691 | 691 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 325 | 242 | 242 | 242 | 242 | 0 |
| 5490503 - OH-Dental Insurance | 496 | 245 | 245 | 245 | 245 | 0 |
| 5490504 - OH-Health Insurance | 1,506 | 772 | 772 | 772 | 772 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 290 | 161 | 161 | 161 | 161 | 0 |
| 5511000 - Office Supplies | 534 | 5,000 | 5,000 | 1,385 | 5,300 | 300 |
| 5520000 - Operating Supplies | 656 | 1,200 | 1,200 | 0 | 1,200 | 0 |
| 5540000 - Books,pubs,subs & Membership | 5,348 | 9,000 | 9,000 | 3,120 | 9,000 | 0 |
| 5550000 - Training | 0 | 500 | 500 | 0 | 500 | 0 |
| Operating Expenses: | \$71,419 | \$22,018 | \$22,018 | \$9,587 | \$22,018 | \$0 |
| Grants and Aids: | | | | | | |
| 5810000 - Aids To Gov't Agencies | 0 | 41,550 | 41,550 | 8,322 | 82,620 | 41,070 |
| Grants and Aids: | \$0 | \$41,550 | \$41,550 | \$8,322 | \$82,620 | \$41,070 |
| TOTAL EXPENDITURES: | \$430,070 | \$345,192 | \$345,192 | \$236,988 | \$403,984 | \$58,792 |

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.

Personnel Services supports 15.00 FTEs, which is unchanged from FY22 Adopted Budget. Personnel Services increased \$207,281 due to mid-year organizational changes and the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$3,167 based on operational needs.

Overall, this budget increased \$204,114 from the FY22 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: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5110000 - Executive Salaries | 434,073 | 444,516 | 456,036 | 341,464 | 454,291 | 9,775 |
| 5120000 - Regular Salaries And Wages | 772,832 | 900,065 | 942,712 | 645,945 | 987,112 | 87,047 |
| 5120002 - Disaster Relief | 381 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 9,600 | 9,600 | 9,600 | 7,200 | 9,600 | 0 |
| 5122001 - Cell Phone Allowance | 3,420 | 4,656 | 4,656 | 2,925 | 4,656 | 0 |
| 5123000 - Exec Insurance Supplemental | 6,020 | 0 | 0 | 4,900 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 31,486 | 0 | 0 | 24,062 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 10,750 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -23,547 | -23,547 | 0 | -25,240 | -1,693 |
| 5140000 - Overtime | 0 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5160000 - Compensated Annual Leave | 77,594 | 0 | 0 | 41,538 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 0 | 0 | 0 | 39,280 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 11,884 | 0 | 0 | 15,781 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 18,100 | 0 | 0 | 9,769 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 4,330 | 0 | 0 | 37,725 | 0 | 0 |
| 5210000 - Fica Taxes | 90,955 | 102,941 | 103,822 | 76,084 | 110,344 | 7,403 |
| 5220000 - Retirement Contributions | 385,689 | 409,511 | 415,435 | 328,140 | 479,135 | 69,624 |
| 5220001 - Retirement Contr 401A | 13,038 | 0 | 0 | 9,788 | 0 | 0 |
| 5230000 - Health Insurance | 201,385 | 210,868 | 210,868 | 153,407 | 240,194 | 29,326 |
| 5231000 - Life Insurance | 1,337 | 1,361 | 1,373 | 995 | 1,460 | 99 |
| 5232000 - Dental Insurance | 4,898 | 4,920 | 4,920 | 3,519 | 4,920 | 0 |
| 5233000 - Lt Disability Insurance | 2,013 | 2,044 | 2,062 | 1,481 | 2,044 | 0 |
| 5233100 - St Disability Insurance | 3,293 | 3,348 | 3,381 | 2,417 | 3,354 | 6 |
| 5240000 - Workers' Compensation | 2,228 | 2,152 | 2,190 | 3,615 | 7,846 | 5,694 |
| 5250000 - Unemployment Compensation | -413 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$2,074,146 | \$2,073,935 | \$2,135,008 | \$1,760,784 | \$2,281,216 | \$207,281 |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 1,214,173 | 1,315,880 | 1,315,880 | 654,190 | 1,312,380 | -3,500 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 53 | 0 | 0 |
| 5400000 - Travel And Per Diem | 411 | 5,550 | 5,550 | 1,221 | 3,500 | -2,050 |
| 5400003 - Travel & Per Diem- BCC | 29,581 | 41,417 | 41,417 | 29,440 | 45,500 | 4,083 |
| 5410000 - Communications | 2,282 | 3,500 | 3,500 | 1,727 | 3,500 | 0 |
| 5420000 - Freight & Postage Services | 487 | 1,500 | 1,500 | 143 | 1,000 | -500 |
| 5440000 - Rentals And Leases | 1,840 | 2,850 | 2,850 | 1,738 | 2,850 | 0 |
| 5450000 - Insurance | 8,854 | 17,198 | 17,198 | 17,198 | 17,198 | 0 |
| 5460000 - Repair & Maintenance Svcs | 0 | 200 | 200 | 0 | 200 | 0 |
| 5470000 - Printing And Binding | 921 | 4,000 | 4,000 | 284 | 4,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 500 | 100,500 | 0 | 500 | 0 |
| 5490008 - Oth Curr Chgs. Special Event | 0 | 0 | 0 | 69 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 3,600 | 3,345 | 3,345 | 3,345 | 3,345 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 1,392 | 2,811 | 2,811 | 2,811 | 2,811 | 0 |
| 5490503 - OH-Dental Insurance | 1,230 | 1,185 | 1,185 | 1,185 | 1,185 | 0 |
| 5490504 - OH-Health Insurance | 3,735 | 3,735 | 3,735 | 3,735 | 3,735 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 768 | 780 | 780 | 780 | 780 | 0 |
| 5511000 - Office Supplies | 1,212 | 6,000 | 6,000 | 1,152 | 5,000 | -1,000 |
| 5512000 - Office Equipment | 0 | 300 | 300 | 0 | 300 | 0 |
| 5520000 - Operating Supplies | 5,208 | 8,500 | 8,500 | 7,722 | 9,300 | 800 |
| 5521000 - Gas & Oil | 30 | 300 | 300 | 110 | 300 | 0 |

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5540000 - Books,pubs,subs & Membership | 13,967 | 8,600 | 8,600 | 3,937 | 9,900 | 1,300 |
| 5540103 - Books, Pubs, Subs, Membership | 52,318 | 60,100 | 60,100 | 49,570 | 62,600 | 2,500 |
| 5541000 - Registration Fees | 305 | 7,400 | 7,400 | 226 | 5,500 | -1,900 |
| 5541003 - Registration Fee- BCC | 5,175 | 17,900 | 17,900 | 9,610 | 15,000 | -2,900 |
| Operating Expenses: | \$1,347,488 | \$1,513,551 | \$1,613,551 | \$790,246 | \$1,510,384 | -\$3,167 |
| Grants and Aids: | | | | | | |
| 5820000 - Aids To Private Organization | 29,061 | 29,061 | 29,061 | 29,061 | 29,061 | 0 |
| Grants and Aids: | \$29,061 | \$29,061 | \$29,061 | \$29,061 | \$29,061 | \$0 |
| TOTAL EXPENDITURES: | \$3,450,695 | \$3,616,547 | \$3,777,620 | \$2,580,091 | \$3,820,661 | \$204,114 |

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

This cost center supports 1.60 FTEs, which is an increase of .05 FTEs from the FY22 Adopted Budget due to the partial reallocation of the Deputy County Manager position.

Personnel Services increased \$14,103 over the FY22 Adopted Budget due to the change mentioned above as well as the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY23; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$80 based operational needs. Overhead rates will continue to fluctuate pending the finalization of Personnel Services.

Capital Outlay is not requested in FY23.

Overall, this budget decreased \$14,183 over the FY22 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - BUSINESS SERVICES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 32,479 | 96,655 | 96,655 | 68,144 | 111,578 | 14,923 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,875 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -1,692 | -1,692 | 0 | -1,953 | -261 |
| 5160000 - Compensated Annual Leave | 2,353 | 0 | 0 | 1,948 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 331 | 0 | 0 | 571 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,050 | 0 | 0 | 1,625 | 0 | 0 |
| 5210000 - Fica Taxes | 2,558 | 7,395 | 7,395 | 5,579 | 8,535 | 1,140 |
| 5220000 - Retirement Contributions | 6,720 | 12,069 | 12,069 | 9,792 | 17,273 | 5,204 |
| 5230000 - Health Insurance | 3,928 | 22,720 | 22,720 | 8,535 | 15,656 | -7,064 |
| 5231000 - Life Insurance | 37 | 97 | 97 | 62 | 113 | 16 |
| 5232000 - Dental Insurance | 33 | 289 | 289 | 182 | 361 | 72 |
| 5233000 - Lt Disability Insurance | 58 | 154 | 154 | 98 | 175 | 21 |
| 5233100 - St Disability Insurance | 89 | 271 | 271 | 168 | 299 | 28 |
| 5240000 - Workers' Compensation | 61 | 154 | 154 | 118 | 178 | 24 |
| Personnel Services: | \$49,697 | \$138,112 | \$138,112 | \$98,698 | \$152,215 | \$14,103 |
| Operating Expenses: | | | | | | |
| 5400000 - Travel And Per Diem | 0 | 1,000 | 1,000 | 0 | 2,000 | 1,000 |
| 5420000 - Freight & Postage Services | 0 | 150 | 150 | 0 | 100 | -50 |
| 5440000 - Rentals And Leases | 1,264 | 3,000 | 3,000 | 671 | 1,200 | -1,800 |
| 5450000 - Insurance | 0 | 548 | 548 | 548 | 548 | 0 |
| 5460000 - Repair & Maintenance Svcs | 0 | 200 | 200 | 0 | 200 | 0 |
| 5470000 - Printing And Binding | 0 | 0 | 0 | 39 | 500 | 500 |
| 5490501 - OH-Workers' Compensation | 108 | 346 | 346 | 346 | 357 | 11 |
| 5490502 - OH-Property & Liability Insuranc | 0 | 90 | 90 | 90 | 90 | 0 |
| 5490503 - OH-Dental Insurance | 37 | 123 | 123 | 123 | 127 | 4 |
| 5490504 - OH-Health Insurance | 112 | 385 | 385 | 385 | 398 | 13 |
| 5490505 - OH-Life/AD&D, STD, LTD | 22 | 81 | 81 | 81 | 83 | 2 |
| 5511000 - Office Supplies | 73 | 500 | 500 | 250 | 500 | 0 |
| 5540000 - Books,pubs,subs & Membership | 591 | 750 | 750 | 1,016 | 1,000 | 250 |
| 5541000 - Registration Fees | 330 | 750 | 750 | 0 | 1,200 | 450 |
| 5550000 - Training | 0 | 500 | 500 | 0 | 200 | -300 |
| Operating Expenses: | \$2,537 | \$8,423 | \$8,423 | \$3,550 | \$8,503 | \$80 |
| TOTAL EXPENDITURES: | \$52,234 | \$146,535 | \$146,535 | \$102,247 | \$160,718 | \$14,183 |

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 9.10 FTEs, which is an increase of 2.10 FTEs over the FY22 Adopted Budget due to the transfer of the Government Affairs Coordinator previously budgeted in Government Affairs, the addition of a Social Media Content Creator position, and the partial allocation of the Assistant County Manager Assistant.

Personnel Services increased \$252,387 due to the above mentioned position changes as well as the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance increased as a result of the reallocation of positions listed above and rate increases for FY23; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$189,866 mainly due to an increase in Professional Services to support new contracts and changes to the scope of services for existing ones. Also, Other Current Charges-Special Events increased to support future Commissioner events. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Overall, this budget increased \$442,253 over the FY22 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - COMMUNICATIONS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 422,305 | 515,868 | 571,272 | 332,211 | 678,052 | 162,184 |
| 5122000 - Car Allowance | 3,600 | 0 | 0 | 2,840 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 4,750 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -9,029 | -9,029 | 0 | -11,867 | -2,838 |
| 5140000 - Overtime | 22 | 50 | 50 | 0 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 16,061 | 0 | 0 | 13,255 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 7,516 | 0 | 0 | 6,504 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 6,118 | 0 | 0 | 13,477 | 0 | 0 |
| 5210000 - Fica Taxes | 33,477 | 39,467 | 39,467 | 27,424 | 51,876 | 12,409 |
| 5220000 - Retirement Contributions | 46,259 | 55,818 | 55,818 | 40,941 | 84,488 | 28,670 |
| 5230000 - Health Insurance | 71,929 | 92,313 | 92,313 | 57,307 | 142,514 | 50,201 |
| 5231000 - Life Insurance | 460 | 524 | 524 | 356 | 690 | 166 |
| 5232000 - Dental Insurance | 1,972 | 2,241 | 2,241 | 1,505 | 2,875 | 634 |
| 5233000 - Lt Disability Insurance | 723 | 825 | 825 | 576 | 1,084 | 259 |
| 5233100 - St Disability Insurance | 1,308 | 1,493 | 1,493 | 1,035 | 1,935 | 442 |
| 5240000 - Workers' Compensation | 766 | 825 | 825 | 592 | 1,085 | 260 |
| Personnel Services: | \$612,516 | \$700,395 | \$755,799 | \$502,773 | \$952,782 | \$252,387 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 107,401 | 100,000 | 215,000 | 30,854 | 250,000 | 150,000 |
| 5340000 - Other Contractual Services | 9,711 | 25,000 | 25,000 | 5,752 | 25,000 | 0 |
| 5400000 - Travel And Per Diem | 0 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| 5410000 - Communications | 2,725 | 3,300 | 3,300 | 2,104 | 5,000 | 1,700 |
| 5420000 - Freight & Postage Services | 6 | 325 | 325 | 18 | 325 | 0 |
| 5450000 - Insurance | 2,724 | 3,509 | 3,509 | 3,509 | 3,509 | 0 |
| 5462000 - Rep & Maint-automotive | 490 | 0 | 0 | 0 | 0 | 0 |
| 5470000 - Printing And Binding | 0 | 3,000 | 3,000 | 5,377 | 6,000 | 3,000 |
| 5480000 - Promotional Activities | 2,766 | 5,000 | 5,000 | 6,218 | 10,000 | 5,000 |
| 5486000 - Promotional-Public Relat Prog | 6,621 | 30,000 | 30,000 | 15,525 | 30,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 9,072 | 17,000 | 17,000 | 13,539 | 17,000 | 0 |
| 5490008 - Oth Curr Chgs. Special Event | 5,001 | 20,000 | 20,000 | 10,973 | 45,000 | 25,000 |
| 5490501 - OH-Workers' Compensation | 1,440 | 1,561 | 1,561 | 1,561 | 2,029 | 468 |
| 5490502 - OH-Property & Liability Insuranc | 428 | 573 | 573 | 573 | 573 | 0 |
| 5490503 - OH-Dental Insurance | 492 | 553 | 553 | 553 | 719 | 166 |
| 5490504 - OH-Health Insurance | 1,494 | 1,743 | 1,743 | 1,743 | 2,266 | 523 |
| 5490505 - OH-Life/AD&D, STD, LTD | 288 | 364 | 364 | 364 | 473 | 109 |
| 5490509 - OH-Fleet Oversight | 105 | 164 | 164 | 164 | 164 | 0 |
| 5490511 - OH-Fleet Fuel | 152 | 356 | 356 | 356 | 356 | 0 |
| 5511000 - Office Supplies | 1,533 | 1,300 | 1,300 | 264 | 1,300 | 0 |
| 5520000 - Operating Supplies | 3,729 | 4,000 | 4,000 | 3,387 | 4,000 | 0 |
| 5520010 - Computer Software | 2,947 | 4,100 | 4,100 | 617 | 5,500 | 1,400 |
| 5520020 - Computer Hardware, Non-Capit. | 4,396 | 4,000 | 4,000 | 0 | 6,500 | 2,500 |
| 5522500 - Food | 372 | 1,000 | 1,000 | 42 | 1,000 | 0 |
| 5540000 - Books,pubs,subs & Membership | 4,889 | 6,000 | 6,000 | 4,720 | 6,000 | 0 |
| 5550000 - Training | 1,950 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| Operating Expenses: | \$170,731 | \$236,848 | \$351,848 | \$108,215 | \$426,714 | \$189,866 |
| TOTAL EXPENDITURES: | \$783,247 | \$937,243 | \$1,107,647 | \$610,988 | \$1,379,496 | \$442,253 |

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: Community Development Projects (1400), The Roadway Bank (1404), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Hauling Permit Road Repair (1435), Development Review (1453), Planning and Design (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Code Enforcement (1461), Parks Projects, (7200), Parks (7201), Shingle Creek (7222), and Heritage Park (7503).

Cost center 1404 (The Roadway Bank) was moved from Transportation to Community Development to align with the County's organizational structure.

Personnel Services supports 109.70 FTEs, which is an increase of 8.50 FTEs over the FY22 Adopted Budget; 3.80 FTEs of which are due to the annual reevaluation of positions. The remaining 4.70 FTEs are a result of the requests to include a Tradesworker-Urban Forestry (1.00 FTE), a Development Review Inspector I (1.00 FTE), a Development Review Inspector II (1.00 FTE), and a Senior Development Review Engineer (.70 FTE) which is split funded with Building Safety. Overall, Personnel Services increased \$1,078,904 from FY22 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 FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses increased \$1,034,908 primarily due to increases in Professional Services and Other Contractual Services for anticipated increases in event activity; Repair & Maintenance Services for one-time additions related to the Roof replacement at Robert Guevara Community Center and water fountains at the Holopaw, Kenansville, Marydia and Narcoossee Community Centers; Operating Supplies due to additional park amenities; cost increases for Gas & Oil and Chemicals; and increased Training due to anticipated needs for FY23.

Capital Outlay includes funding for vehicles for Code Enforcement, Parks, and Mosquito Control. Ongoing projects will be funded by Fund Balance which will be included later in the budget process to ensure estimates are as accurate as possible.

Overall, this budget increased \$1,022,241 over the FY22 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 permits, 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: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 4,278,285 | 5,451,549 | 5,022,749 | 3,273,864 | 6,133,120 | 681,571 |
| 5120002 - Disaster Relief | 12,081 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 350 | 0 | 0 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 75 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 0 | 0 | 0 | 405 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 105,675 | 0 | 0 |
| 5130000 - Other Salaries & Wages | 3,314 | 0 | 0 | 546 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -95,834 | -95,834 | 0 | -107,814 | -11,980 |
| 5140000 - Overtime | 18,359 | 24,705 | 24,705 | 29,132 | 27,700 | 2,995 |
| 5140002 - Overtime- Code Enforcement | 4,507 | 0 | 0 | 3,649 | 0 | 0 |
| 5150300 - Class C Meals | 17 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 281,659 | 0 | 0 | 175,815 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 31,117 | 0 | 0 | 31,535 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 49,375 | 0 | 0 | 39,010 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 106,359 | 0 | 0 | 100,837 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 1,017 | 0 | 0 | 36,571 | 0 | 0 |
| 5210000 - Fica Taxes | 351,550 | 418,913 | 418,913 | 278,114 | 471,273 | 52,360 |
| 5220000 - Retirement Contributions | 509,510 | 600,987 | 600,987 | 427,930 | 767,471 | 166,484 |
| 5230000 - Health Insurance | 1,004,977 | 1,313,239 | 1,313,239 | 743,558 | 1,488,286 | 175,047 |
| 5231000 - Life Insurance | 4,757 | 5,547 | 5,547 | 3,457 | 6,232 | 685 |
| 5232000 - Dental Insurance | 26,570 | 30,629 | 30,629 | 19,301 | 32,727 | 2,098 |
| 5233000 - Lt Disability Insurance | 7,480 | 8,771 | 8,771 | 5,586 | 9,807 | 1,036 |
| 5233100 - St Disability Insurance | 13,384 | 15,655 | 15,655 | 9,954 | 17,516 | 1,861 |
| 5240000 - Workers' Compensation | 51,784 | 57,700 | 57,700 | 37,806 | 64,447 | 6,747 |
| 5250000 - Unemployment Compensation | 2,431 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$6,758,535 | \$7,831,861 | \$7,403,061 | \$5,323,170 | \$8,910,765 | \$1,078,904 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 418,847 | 464,909 | 1,123,682 | 284,831 | 839,909 | 375,000 |
| 5310006 - Legal Fees | 17,462 | 29,000 | 29,000 | 11,717 | 29,000 | 0 |
| 5312000 - Tax Collector Fees | 9,729 | 10,955 | 10,955 | 1,754 | 5,755 | -5,200 |
| 5340000 - Other Contractual Services | 747,132 | 891,727 | 1,125,527 | 617,288 | 922,422 | 30,695 |
| 5340007 - Other Contractual Services-Penr | 13,819 | 15,000 | 15,000 | 3,046 | 15,000 | 0 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 545 | 0 | 0 |
| 5400000 - Travel And Per Diem | 2,138 | 34,805 | 34,805 | 4,741 | 37,999 | 3,194 |
| 5410000 - Communications | 45,637 | 46,021 | 46,021 | 37,381 | 54,177 | 8,156 |
| 5420000 - Freight & Postage Services | 31,022 | 22,015 | 22,015 | 19,952 | 23,015 | 1,000 |
| 5430000 - Utility Services | 132,447 | 137,327 | 137,327 | 96,410 | 145,272 | 7,945 |
| 5440000 - Rentals And Leases | 21,758 | 23,305 | 23,305 | 15,649 | 18,604 | -4,701 |
| 5450000 - Insurance | 107,583 | 119,765 | 119,765 | 119,765 | 120,472 | 707 |
| 5460000 - Repair & Maintenance Svcs | 383,231 | 563,002 | 863,002 | 178,018 | 1,079,344 | 516,342 |
| 5460007 - R&M Road Milling and Resurfaci | 0 | 0 | 0 | 90,401 | 0 | 0 |
| 5462000 - Rep & Maint-automotive | 95,035 | 65,860 | 65,860 | 60,544 | 76,150 | 10,290 |
| 5470000 - Printing And Binding | 5,774 | 6,810 | 6,810 | 7,651 | 10,845 | 4,035 |
| 5490000 - Oth Current Chgs & Obligations | 10,121 | 22,010 | 22,010 | 11,738 | 21,410 | -600 |
| 5490400 - Bad Debt | 515 | 0 | 0 | 0 | 0 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 506 | 0 | 0 | 17,958 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 24,552 | 22,562 | 22,562 | 22,562 | 24,463 | 1,901 |
| 5490502 - OH-Property & Liability Insuranc | 16,908 | 19,545 | 19,545 | 19,545 | 19,660 | 115 |

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490503 - OH-Dental Insurance | 8,391 | 7,907 | 7,907 | 7,907 | 8,584 | 677 |
| 5490504 - OH-Health Insurance | 25,478 | 24,959 | 24,959 | 24,959 | 27,070 | 2,111 |
| 5490505 - OH-Life/AD&D, STD, LTD | 4,991 | 5,352 | 5,352 | 5,352 | 5,689 | 337 |
| 5490509 - OH-Fleet Oversight | 14,280 | 14,596 | 14,596 | 14,596 | 14,596 | 0 |
| 5490511 - OH-Fleet Fuel | 20,672 | 31,684 | 31,684 | 31,684 | 31,684 | 0 |
| 5511000 - Office Supplies | 16,407 | 39,994 | 39,994 | 11,169 | 33,222 | -6,772 |
| 5512000 - Office Equipment | 4,900 | 26,000 | 26,000 | 8,755 | 12,000 | -14,000 |
| 5520000 - Operating Supplies | 98,849 | 167,584 | 167,584 | 95,545 | 185,179 | 17,595 |
| 5520010 - Computer Software | 4,110 | 0 | 0 | 0 | 0 | 0 |
| 5520011 - Computer Software, SAAS | 0 | 0 | 0 | 5,402 | 0 | 0 |
| 5520020 - Computer Hardware, Non-Capit | 14,480 | 0 | 0 | 2,930 | 0 | 0 |
| 5521000 - Gas & Oil | 90,919 | 106,328 | 106,328 | 78,057 | 149,120 | 42,792 |
| 5522000 - Chemicals | 25,166 | 29,558 | 29,558 | 24,070 | 46,028 | 16,470 |
| 5522500 - Food | 16 | 2,000 | 2,000 | 0 | 1,500 | -500 |
| 5525000 - Tools | 11,376 | 12,523 | 12,523 | 6,567 | 19,273 | 6,750 |
| 5526000 - Clothing | 0 | 720 | 720 | 0 | 970 | 250 |
| 5540000 - Books,pubs,subs & Membership | 87,664 | 95,933 | 95,933 | 89,540 | 102,062 | 6,129 |
| 5541000 - Registration Fees | 1,711 | 3,350 | 3,350 | 1,199 | 3,050 | -300 |
| 5550000 - Training | 4,151 | 31,532 | 31,532 | 17,579 | 46,022 | 14,490 |
| Operating Expenses: | \$2,517,777 | \$3,094,638 | \$4,287,211 | \$2,046,805 | \$4,129,546 | \$1,034,908 |
| Capital Outlay: | | | | | | |
| 5636000 - Improv Parks & Recreation | 87,967 | 20,000 | 20,000 | 10,261 | 0 | -20,000 |
| 5640000 - Machinery & Equipment | 27,580 | 6,000 | 6,000 | 5,989 | 0 | -6,000 |
| 5650000 - Construction In Progress | 365,864 | 1,051,787 | 767,682 | 441,879 | 0 | -1,051,787 |
| Capital Outlay: | \$481,411 | \$1,077,787 | \$793,682 | \$458,129 | \$0 | -\$1,077,787 |
| Grants and Aids: | | | | | | |
| 5820000 - Aids To Private Organization | 0 | 0 | 75,000 | 75,000 | 0 | 0 |
| Grants and Aids: | \$0 | \$0 | \$75,000 | \$75,000 | \$0 | \$0 |
| Transfers Out: | | | | | | |
| 5910147 - Tran Out Fund 147 | 0 | 972,493 | 1,133,670 | 729,370 | 0 | -972,493 |
| Transfers Out: | \$0 | \$972,493 | \$1,133,670 | \$729,370 | \$0 | -\$972,493 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 322,965 | 322,965 | 0 | 309,181 | -13,784 |
| Reserves - Capital: | \$0 | \$322,965 | \$322,965 | \$0 | \$309,181 | -\$13,784 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 0 | 37,866 | 0 | 0 | 0 |
| Reserves - Restricted: | \$0 | \$0 | \$37,866 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$9,757,723 | \$13,299,744 | \$14,053,455 | \$8,632,474 | \$13,349,492 | \$49,748 |

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of the Constitutional Offices, including the Clerk of the Circuit Court, the Property Appraiser, Sheriff's Office, Supervisor of Elections, and the Tax Collector.

- **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 is submitted directly to the State. The Clerk has realized increases of 15% in Health and 5% in Dental insurance. The Personnel Services request does not include a salary adjustment; also a Vacancy Factor was not included as the Clerk's team did not feel it was feasible. As a result, the impact to Personnel Services over the FY22 budget is an 8% increase. In FY22, the Clerk completed an Indirect Cost Allocation Study resulting in a change to the General Administrative Service Overhead that is currently being evaluated by County staff. 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 funding provided from the General Fund represents an overall increase of 8% over the Adopted Budget for a total FY23 General Fund Recommended Budget of \$3,678,317.

- **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 (\$7,837,024), \$6,988,194 is allocated to the General Fund and is included in the Recommended Budget. The total submitted reflects a slight increase of 3.6% over the FY22 approved budget. Personnel Services request includes 5 new positions and includes a 4% salary increase reflecting an 8% increase over FY22. There is no change to Operating or Capital Outlay, which provides funding for a replacement backup system as well as a Contingency Reserve of \$101,727. In addition, included in the General Fund are costs that are not included in the Property Appraiser'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 funding provided from the General Fund represents an overall increase of 4.53% over the Adopted Budget for a total FY23 General Fund Recommended Budget of \$6,988,194.

- **Sheriff's Office:** The Sheriff's Office (SO) submitted a budget request of \$94,368,249 which represents an overall increase of 11.59% over the FY22 Adopted Budget. Personnel Services represents an increase of 10.38% over the FY22 Adopted. It includes a request to fund 23 new Deputy positions to support areas such as the "Cure Violence" Program, Intelligence-Led Policing Unit, Aggressive Driving and Motor Unit Divisions, and Prisoner Transportation Unit. The request includes 10 additional civilian positions throughout the agency to support law enforcement functions. Personnel Services also includes pay structure adjustments to allow the agency to compete regionally in salary, benefits, and total compensation to allow for the recruitment and retention of qualified employees. 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 FY23 General Fund Recommended Budget totals \$97,228,825.

- **Supervisor of Elections:** For FY23, the Supervisor of Elections (SOE) submitted a budget request of \$4,608,808, which includes a contingency request of \$10,000 and reflects an increase of 12.94% over the FY22 Adopted Budget. Personnel Services increased 9.70% and Operating increased 16.27%. Capital Outlay request of \$67,311 provides funding for a replacement vehicle and new utility vehicle along with IT system and network additions. In addition, included in the General Fund are costs that are not included in the Supervisor of

Election's budget submittal. The FY23 request incorporates costs associated with the general election occurring in November of 2022. 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 funding provided from the General Fund represents an overall increase of 12.30% over the Adopted Budget for a total FY23 General Fund Recommended Budget of \$4,827,669.

- **Tax Collector** At this point in the budget process there is no change to the Tax Collector's budget from FY22 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 FY23 Recommended Budget totals \$10,152,197.

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: | FY21 Actuals: | FY22 Adopted : | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended - FY22 Adopted: |
|--|----------------------|-----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 201,394 | 278,125 | 278,125 | 278,125 | 278,125 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 31,653 | 45,462 | 45,462 | 45,462 | 45,462 | 0 |
| Operating Expenses: | \$233,047 | \$323,587 | \$323,587 | \$323,587 | \$323,587 | \$0 |
| Transfers Out: | | | | | | |
| 5910701 - Transfer Out Clerk of Court | 1,590,270 | 2,721,888 | 2,721,888 | 2,041,416 | 2,886,787 | 164,899 |
| Transfers Out: | \$1,590,270 | \$2,721,888 | \$2,721,888 | \$2,041,416 | \$2,886,787 | \$164,899 |
| TOTAL EXPENDITURES: | \$1,823,317 | \$3,045,475 | \$3,045,475 | \$2,365,003 | \$3,210,374 | \$164,899 |

9141 - PROPERTY APPRAISER

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted : | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended - FY22 Adopted: |
|--|----------------------|-----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5420000 - Freight & Postage Services | 119,166 | 130,000 | 130,000 | 0 | 130,000 | 0 |
| 5450000 - Insurance | 22,012 | 28,865 | 28,865 | 28,865 | 28,865 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 3,460 | 4,718 | 4,718 | 4,718 | 4,718 | 0 |
| Operating Expenses: | \$144,638 | \$163,583 | \$163,583 | \$33,583 | \$163,583 | \$0 |
| Transfers Out: | | | | | | |
| 5910704 - Transfers out-Property Appr | 6,495,435 | 6,685,303 | 6,688,842 | 5,016,632 | 6,988,194 | 302,891 |
| Transfers Out: | \$6,495,435 | \$6,685,303 | \$6,688,842 | \$5,016,632 | \$6,988,194 | \$302,891 |
| TOTAL EXPENDITURES: | \$6,640,072 | \$6,848,886 | \$6,852,425 | \$5,050,215 | \$7,151,777 | \$302,891 |

9151 - SHERIFF

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted : | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended - FY22 Adopted: |
|--|--------------------------|---------------------------|--------------------------|----------------------|------------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 836,527 | 611,006 | 611,006 | 611,006 | 611,006 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 131,504 | 99,875 | 99,875 | 99,875 | 99,875 | 0 |
| Operating Expenses: | \$968,031 | \$710,881 | \$710,881 | \$710,881 | \$710,881 | \$0 |
| Transfers Out: | | | | | | |
| 5910158 - Tran Out-intergov Radio Commu | 507,842 | 509,888 | 509,888 | 382,416 | 594,467 | 84,579 |
| 5910705 - Transfers out-Sheriff | 63,983,871 | 84,569,011 | 84,569,011 | 77,466,873 | 94,368,249 | 9,799,238 |
| Transfers Out: | \$64,491,713 | \$85,078,899 | \$85,078,899 | \$77,849,289 | \$94,962,716 | \$9,883,817 |
| TOTAL EXPENDITURES: | \$65,459,744 | \$85,789,780 | \$85,789,780 | \$78,560,170 | \$95,673,597 | \$9,883,817 |

9121 - SUPERVISOR OF ELECTIONS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted : | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended - FY22 Adopted: |
|--|----------------------|-----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 11,968 | 26,196 | 26,196 | 26,196 | 26,196 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 1,881 | 4,282 | 4,282 | 4,282 | 4,282 | 0 |
| Operating Expenses: | \$13,849 | \$30,478 | \$30,478 | \$30,478 | \$30,478 | \$0 |
| Transfers Out: | | | | | | |
| 5910702 - Transfers Out-Supr Elections | 3,727,527 | 4,070,581 | 4,071,176 | 3,127,542 | 4,598,808 | 528,227 |
| Transfers Out: | \$3,727,527 | \$4,070,581 | \$4,071,176 | \$3,127,542 | \$4,598,808 | \$528,227 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 10,000 | 10,000 | 0 | 10,000 | 0 |
| Reserves - Assigned: | \$0 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| TOTAL EXPENDITURES: | \$3,741,376 | \$4,111,059 | \$4,111,654 | \$3,158,020 | \$4,639,286 | \$528,227 |

9131 - TAX COLLECTOR

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted : | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended - FY22 Adopted: |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 7,980,489 | 9,755,178 | 9,755,178 | 8,532,694 | 9,755,178 | 0 |
| 5320000 - Accounting & Auditing Svcs | 0 | 0 | 0 | 1,760 | 0 | 0 |
| 5420000 - Freight & Postage Services | 50,000 | 50,000 | 50,000 | 55,500 | 50,000 | 0 |
| 5450000 - Insurance | 44,700 | 58,581 | 58,581 | 58,581 | 58,581 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 7,026 | 9,576 | 9,576 | 9,576 | 9,576 | 0 |
| Operating Expenses: | \$8,082,215 | \$9,873,335 | \$9,873,335 | \$8,658,111 | \$9,873,335 | \$0 |
| Transfers Out: | | | | | | |
| 5910158 - Tran Out-intergov Radio Commu | 16,817 | 17,884 | 17,884 | 13,413 | 18,562 | 678 |
| Transfers Out: | \$16,817 | \$17,884 | \$17,884 | \$13,413 | \$18,562 | \$678 |
| TOTAL EXPENDITURES: | \$8,099,032 | \$9,891,219 | \$9,891,219 | \$8,671,524 | \$9,891,897 | \$678 |

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan. 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).

Personnel Services supports 446.45 FTEs which is a decrease of .75 FTEs from the FY22 Adopted Budget due to the reallocation of the Discharge Planner position to the Inmate Welfare Fund (180) as it was allocated to Inmate Medical in error. This decrease was partially offset by salary equity adjustments to Corrections employees and the allocation of .25 FTEs for the Deputy County Manager's position in accordance with the organizational chart changes that occurred during FY22. Personnel Services increased \$2,840,899 due to the changes, but primarily due to the following:

- In FY22, Inmate Medical service delivery was transitioned from an outside contracted provider to County in-house services. In anticipation of those changes, Personnel Services was budgeted for 9-months. As a result, for FY23, the positions are budgeted for the full year.
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY23; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$459,610 primarily due to reductions in Professional Services and in Other Current Charges for funds associated with the previously contracted inmate medical services provider, and the above mentioned transition. These reductions were partially offset by increases to the Allied Universal contract personnel costs, and the elimination of the LS&S reimbursement associated with the libraries, as the reimbursements will be allocated directly to the Library Fund (107).

Capital Outlay includes requests for Smart Boards for Briefing and Chief's rooms, and Stretchers for Inmate Medical.

Overall, this Department's budget increased \$2,323,863 over the FY22 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: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 16,365,398 | 23,477,849 | 22,673,202 | 14,163,868 | 24,032,408 | 554,559 |
| 5120002 - Disaster Relief | 107,683 | 0 | 0 | 134 | 0 | 0 |
| 5120030 - Holiday Pay | 0 | 182,749 | 182,749 | 0 | 182,749 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 188,000 | 0 | 0 |
| 5130000 - Other Salaries & Wages | 0 | 0 | 0 | 73,391 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -359,515 | -359,515 | 0 | -429,493 | -69,978 |
| 5140000 - Overtime | 2,195,571 | 508,000 | 608,000 | 1,820,437 | 708,000 | 200,000 |
| 5150010 - Uniform Allowance | 61,007 | 75,000 | 75,000 | 86 | 75,000 | 0 |
| 5150020 - FTO Training | 28,128 | 30,000 | 30,000 | 22,495 | 30,000 | 0 |
| 5150035 - Educ Incentive Corrections | 94,293 | 91,572 | 91,572 | 67,724 | 91,572 | 0 |
| 5150300 - Class C Meals | 56 | 0 | 0 | 220 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 1,049,399 | 0 | 0 | 713,077 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 79,689 | 0 | 0 | 125,739 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 30,301 | 0 | 0 | 35,294 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 745,068 | 0 | 0 | 502,594 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 48,398 | 0 | 0 | 64,586 | 0 | 0 |
| 5170020 - Sick Bank Leave | 0 | 0 | 0 | 6,905 | 0 | 0 |
| 5180003 - PS Corrections Payroll Reimb. | -1,934,127 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 1,523,750 | 1,571,670 | 1,571,670 | 1,304,158 | 1,877,345 | 305,675 |
| 5220000 - Retirement Contributions | 4,126,301 | 4,154,688 | 4,154,688 | 3,532,553 | 5,017,048 | 862,360 |
| 5230000 - Health Insurance | 4,190,318 | 5,341,342 | 5,341,342 | 3,271,067 | 6,193,341 | 851,999 |
| 5231000 - Life Insurance | 17,271 | 20,744 | 20,744 | 13,518 | 24,407 | 3,663 |
| 5232000 - Dental Insurance | 106,687 | 122,821 | 122,821 | 80,070 | 130,468 | 7,647 |
| 5233000 - Lt Disability Insurance | 27,142 | 32,340 | 32,340 | 21,777 | 37,800 | 5,460 |
| 5233100 - St Disability Insurance | 49,075 | 58,244 | 58,244 | 39,129 | 67,572 | 9,328 |
| 5240000 - Workers' Compensation | 642,236 | 668,632 | 668,632 | 528,486 | 778,818 | 110,186 |
| 5250000 - Unemployment Compensation | 18,052 | 0 | 0 | 2,600 | 0 | 0 |
| Personnel Services: | \$29,571,694 | \$35,976,136 | \$35,271,489 | \$26,577,908 | \$38,817,035 | \$2,840,899 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 5,407,527 | 3,200,936 | 1,844,283 | 1,249,026 | 617,396 | -2,583,540 |
| 5310006 - Legal Fees | 2,958 | 40,000 | 90,000 | 12,000 | 90,000 | 50,000 |
| 5310007 - Inmate Medical Reimb | -1,342,895 | 0 | 0 | 0 | 0 | 0 |
| 5314000 - Medical Svcs | 1,506 | 3,000 | 853,000 | 600,126 | 1,076,295 | 1,073,295 |
| 5340000 - Other Contractual Services | 2,786,275 | 3,857,446 | 4,225,451 | 1,597,346 | 4,452,841 | 595,395 |
| 5340002 - Other Contr Svcs Pre Booking | 335,435 | 1,200,000 | 2,700,000 | 267,439 | 1,476,295 | 276,295 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 306 | 0 | 0 |
| 5400000 - Travel And Per Diem | 23,980 | 44,000 | 51,500 | 28,013 | 60,500 | 16,500 |
| 5410000 - Communications | 47,584 | 74,604 | 84,604 | 27,743 | 88,647 | 14,043 |
| 5420000 - Freight & Postage Services | 11,880 | 11,400 | 12,900 | 7,883 | 12,200 | 800 |
| 5430000 - Utility Services | 7,261 | 8,662 | 11,162 | 6,249 | 9,636 | 974 |
| 5440000 - Rentals And Leases | 28,343 | 36,297 | 40,297 | 25,355 | 48,624 | 12,327 |
| 5450000 - Insurance | 320,086 | 338,421 | 338,421 | 338,421 | 638,421 | 300,000 |
| 5460000 - Repair & Maintenance Svcs | 76,245 | 97,825 | 100,000 | 79,781 | 102,550 | 4,725 |
| 5462000 - Rep & Maint-automotive | 24,946 | 46,000 | 27,886 | 10,593 | 46,000 | 0 |
| 5470000 - Printing And Binding | 50,168 | 34,800 | 39,800 | 29,350 | 37,500 | 2,700 |
| 5490000 - Oth Current Chgs & Obligations | 10 | 1,052,875 | 0 | 44 | 0 | -1,052,875 |
| 5490011 - Cash over/shorts | 0 | 0 | 0 | 1 | 0 | 0 |
| 5490400 - Bad Debt | 195 | 0 | 0 | 0 | 0 | 0 |

DEPARTMENT SUMMARY – CORRECTIONS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490500 - Reimbursement Of Py Revenue | 0 | 0 | 0 | 50 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 94,481 | 89,869 | 89,869 | 89,869 | 98,887 | 9,018 |
| 5490502 - OH-Property & Liability Insuranc | 50,310 | 55,317 | 55,317 | 55,317 | 55,317 | 0 |
| 5490503 - OH-Dental Insurance | 32,281 | 31,837 | 31,837 | 31,837 | 34,819 | 2,982 |
| 5490504 - OH-Health Insurance | 98,024 | 100,347 | 100,347 | 100,347 | 109,747 | 9,400 |
| 5490505 - OH-Life/AD&D, STD, LTD | 19,040 | 20,956 | 20,956 | 20,956 | 22,945 | 1,989 |
| 5490509 - OH-Fleet Oversight | 5,460 | 7,052 | 7,052 | 7,052 | 7,052 | 0 |
| 5490511 - OH-Fleet Fuel | 7,904 | 15,308 | 15,308 | 15,308 | 15,308 | 0 |
| 5511000 - Office Supplies | 108,950 | 130,800 | 140,800 | 118,402 | 172,002 | 41,202 |
| 5512000 - Office Equipment | 53,551 | 72,583 | 102,583 | 41,603 | 109,067 | 36,484 |
| 5520000 - Operating Supplies | 548,560 | 193,263 | 268,263 | 211,912 | 403,783 | 210,520 |
| 5520010 - Computer Software | 0 | 0 | 0 | 326 | 0 | 0 |
| 5520020 - Computer Hardware, Non-Capit. | 5,698 | 5,000 | 20,000 | 16,501 | 17,000 | 12,000 |
| 5520200 - Ammunition | 12,911 | 25,000 | 25,000 | 6,559 | 36,350 | 11,350 |
| 5521000 - Gas & Oil | 39,377 | 51,176 | 51,176 | 34,168 | 60,169 | 8,993 |
| 5521005 - Gas & Oil-Direct | 0 | 0 | 0 | 3,682 | 0 | 0 |
| 5522000 - Chemicals | 58,209 | 130,000 | 130,000 | 39,831 | 133,000 | 3,000 |
| 5522500 - Food | 504 | 0 | 0 | 719 | 0 | 0 |
| 5524000 - Oper Supp-miscellaneous | 181,959 | 367,000 | 367,000 | 203,779 | 387,000 | 20,000 |
| 5526000 - Clothing | 69,010 | 147,800 | 152,300 | 58,947 | 152,300 | 4,500 |
| 5528000 - Medicine | 0 | 375,000 | 500,000 | 268,983 | 601,000 | 226,000 |
| 5540000 - Books,pubs,subs & Membership | 14,174 | 26,300 | 38,300 | 12,446 | 32,300 | 6,000 |
| 5541000 - Registration Fees | 33,332 | 53,100 | 58,100 | 27,123 | 58,000 | 4,900 |
| 5550000 - Training | 0 | 34,700 | 34,700 | 0 | 56,000 | 21,300 |
| 5551001 - Reimbursements LSSI | -82,516 | -200,113 | -200,113 | 0 | 0 | 200,113 |
| 5551002 - Reimbursements LSSI Security | 0 | 0 | 0 | -21,704 | 0 | 0 |
| Operating Expenses: | \$9,132,726 | \$11,778,561 | \$12,428,099 | \$5,623,690 | \$11,318,951 | -\$459,610 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 0 | 97,089 | 68,114 | 0 | 39,663 | -57,426 |
| Capital Outlay: | \$0 | \$97,089 | \$68,114 | \$0 | \$39,663 | -\$57,426 |
| TOTAL EXPENDITURES: | \$38,704,420 | \$47,851,786 | \$47,767,702 | \$32,201,598 | \$50,175,649 | \$2,323,863 |

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

Personnel Services supports 7.00 FTEs which remains unchanged from the FY22 Adopted Budget and increased \$44,316 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$200 based on operational needs.

Overall, this budget increased \$44,516 over the FY22 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - COUNTY ATTORNEY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 602,894 | 724,968 | 724,968 | 512,351 | 760,278 | 35,310 |
| 5120030 - Holiday Pay | 753 | 0 | 0 | 0 | 0 | 0 |
| 5120040 - Reduction In Force Pay | 48,948 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 5,700 | 7,800 | 7,800 | 5,850 | 7,800 | 0 |
| 5123000 - Exec Insurance Supplemental | 1,943 | 0 | 0 | 3,356 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 4,250 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -12,687 | -12,687 | 0 | -13,305 | -618 |
| 5150300 - Class C Meals | 0 | 0 | 0 | 16 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 17,788 | 0 | 0 | 10,585 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 64,068 | 0 | 0 | 3,319 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 9,903 | 0 | 0 | 11,584 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 8,200 | 0 | 0 | 10,459 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 9,507 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 53,279 | 55,461 | 55,461 | 38,802 | 58,160 | 2,699 |
| 5220000 - Retirement Contributions | 154,057 | 172,052 | 172,052 | 118,815 | 178,647 | 6,595 |
| 5230000 - Health Insurance | 106,517 | 120,942 | 120,942 | 84,648 | 121,108 | 166 |
| 5231000 - Life Insurance | 646 | 735 | 735 | 537 | 772 | 37 |
| 5232000 - Dental Insurance | 2,074 | 2,241 | 2,241 | 1,727 | 2,296 | 55 |
| 5233000 - Lt Disability Insurance | 995 | 1,125 | 1,125 | 843 | 1,168 | 43 |
| 5233100 - St Disability Insurance | 1,600 | 1,859 | 1,859 | 1,387 | 1,908 | 49 |
| 5240000 - Workers' Compensation | 1,018 | 1,031 | 1,031 | 785 | 1,011 | -20 |
| Personnel Services: | \$1,089,888 | \$1,075,527 | \$1,075,527 | \$809,316 | \$1,119,843 | \$44,316 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 0 | 0 | 0 | 500 | 0 | 0 |
| 5310006 - Legal Fees | 555,892 | 750,000 | 750,000 | 183,736 | 750,000 | 0 |
| 5330000 - Court Reporter Svcs | 0 | 200 | 200 | 0 | 200 | 0 |
| 5400000 - Travel And Per Diem | 0 | 9,000 | 9,000 | 3,767 | 8,000 | -1,000 |
| 5410000 - Communications | 1,116 | 1,000 | 1,000 | 1,169 | 1,800 | 800 |
| 5420000 - Freight & Postage Services | 360 | 800 | 800 | 216 | 500 | -300 |
| 5450000 - Insurance | 3,639 | 4,272 | 4,272 | 4,272 | 4,272 | 0 |
| 5460000 - Repair & Maintenance Svcs | 307 | 600 | 600 | 233 | 500 | -100 |
| 5470000 - Printing And Binding | 188 | 200 | 200 | 0 | 200 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 2,324 | 700 | 700 | 988 | 500 | -200 |
| 5490501 - OH-Workers' Compensation | 1,680 | 1,561 | 1,561 | 1,561 | 1,561 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 572 | 698 | 698 | 698 | 698 | 0 |
| 5490503 - OH-Dental Insurance | 574 | 553 | 553 | 553 | 553 | 0 |
| 5490504 - OH-Health Insurance | 1,743 | 1,743 | 1,743 | 1,743 | 1,743 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 336 | 364 | 364 | 364 | 364 | 0 |
| 5511000 - Office Supplies | 3,517 | 4,500 | 4,500 | 2,055 | 4,000 | -500 |
| 5512000 - Office Equipment | 658 | 100 | 100 | 0 | 100 | 0 |
| 5520000 - Operating Supplies | 411 | 500 | 500 | 1,358 | 2,000 | 1,500 |
| 5540000 - Books,pubs,subs & Membership | 16,719 | 17,000 | 17,000 | 10,783 | 17,000 | 0 |
| 5541000 - Registration Fees | 2,875 | 3,000 | 3,000 | 1,299 | 3,000 | 0 |
| Operating Expenses: | \$592,909 | \$796,791 | \$796,791 | \$215,295 | \$796,991 | \$200 |
| TOTAL EXPENDITURES: | \$1,682,798 | \$1,872,318 | \$1,872,318 | \$1,024,611 | \$1,916,834 | \$44,516 |

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), Juvenile Alternative Sanctions (1525), Supervised Visitations (1528), Domestic Violence (1529), and Mediation (1542).

Under the umbrella of Problem Solving Courts is the Adult Drug Court (1522), Mental Health Court (1524), and Veteran’s Treatment Court (1526). The operating expenditures were previously budgeted in these three cost centers, however, for FY23 they will be consolidated into Drug Court (1522) cost center.

Personnel Services supports 20.62 FTEs which is an increase of 1.00 FTE over the FY22 Adopted Budget due to the request for a Graphic Design & Digital Content Creation Specialist position. Personnel Services increased \$60,935 due to the above mentioned 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 FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager’s memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$39,091 primarily due to reduction in Other Contractual Services for Outpatient/Residential Drug Treatment Services and Lab Testing as well as other reductions in various operating expenditures based on anticipated needs in FY23. These decreases were partially offset by an increase in Other Current Charges-Courts, as self-balancing offices’ estimated balances from prior year are budgeted in this account.

Overall, the Recommended Budget reflects an increase of \$21,844 over the FY22 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: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 675,879 | 836,479 | 836,479 | 489,461 | 889,369 | 52,890 |
| 5120002 - Disaster Relief | 4,476 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 24,000 | 0 | 0 |
| 5130000 - Other Salaries & Wages | 3,474 | 0 | 0 | 9,097 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -14,639 | -14,639 | 0 | -15,569 | -930 |
| 5140000 - Overtime | 23 | 150 | 150 | 118 | 100 | -50 |
| 5160000 - Compensated Annual Leave | 38,511 | 0 | 0 | 32,621 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 2,661 | 0 | 0 | 5,829 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 456 | 0 | 0 | 870 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 33,386 | 0 | 0 | 29,160 | 0 | 0 |
| 5210000 - Fica Taxes | 54,634 | 63,997 | 63,997 | 42,982 | 68,043 | 4,046 |
| 5220000 - Retirement Contributions | 77,120 | 85,497 | 85,497 | 60,825 | 99,611 | 14,114 |
| 5230000 - Health Insurance | 214,002 | 245,398 | 245,398 | 147,869 | 236,512 | -8,886 |
| 5231000 - Life Insurance | 746 | 851 | 851 | 529 | 849 | -2 |
| 5232000 - Dental Insurance | 5,338 | 5,794 | 5,794 | 3,801 | 5,466 | -328 |
| 5233000 - Lt Disability Insurance | 1,178 | 1,338 | 1,338 | 853 | 1,336 | -2 |
| 5233100 - St Disability Insurance | 2,133 | 2,420 | 2,420 | 1,545 | 2,420 | 0 |
| 5240000 - Workers' Compensation | 1,281 | 1,338 | 1,338 | 943 | 1,421 | 83 |
| 5250000 - Unemployment Compensation | 1,701 | 0 | 0 | 10 | 0 | 0 |
| Personnel Services: | \$1,117,000 | \$1,228,623 | \$1,228,623 | \$850,513 | \$1,289,558 | \$60,935 |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 144,189 | 244,000 | 244,000 | 48,667 | 145,600 | -98,400 |
| 5400000 - Travel And Per Diem | 0 | 5,000 | 5,000 | 0 | 10,876 | 5,876 |
| 5410000 - Communications | 15,973 | 22,300 | 22,300 | 11,025 | 17,000 | -5,300 |
| 5420000 - Freight & Postage Services | 3,830 | 5,650 | 5,650 | 2,235 | 5,450 | -200 |
| 5440000 - Rentals And Leases | 14,027 | 38,900 | 38,900 | 20,162 | 34,160 | -4,740 |
| 5450000 - Insurance | 68,993 | 70,579 | 70,579 | 70,579 | 70,579 | 0 |
| 5460000 - Repair & Maintenance Svcs | 24,721 | 28,750 | 28,750 | 24,418 | 28,350 | -400 |
| 5470000 - Printing And Binding | 812 | 850 | 850 | 600 | 800 | -50 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 71,150 | 84,692 | 0 | 64,058 | -7,092 |
| 5490501 - OH-Workers' Compensation | 4,706 | 4,373 | 4,373 | 4,373 | 4,375 | 2 |
| 5490502 - OH-Property & Liability Insuranc | 10,679 | 11,538 | 11,538 | 11,538 | 11,538 | 0 |
| 5490503 - OH-Dental Insurance | 1,610 | 1,548 | 1,548 | 1,548 | 1,422 | -126 |
| 5490504 - OH-Health Insurance | 4,886 | 4,886 | 4,886 | 4,886 | 4,482 | -404 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,296 | 1,404 | 1,404 | 1,404 | 936 | -468 |
| 5490509 - OH-Fleet Oversight | 105 | 164 | 164 | 164 | 164 | 0 |
| 5490511 - OH-Fleet Fuel | 152 | 356 | 356 | 356 | 356 | 0 |
| 5490900 - Other Current Charges-courts | 0 | 314,282 | 408,128 | 0 | 408,013 | 93,731 |
| 5511000 - Office Supplies | 8,095 | 20,225 | 20,225 | 5,724 | 9,625 | -10,600 |
| 5512000 - Office Equipment | 1,230 | 800 | 800 | 368 | 0 | -800 |
| 5520000 - Operating Supplies | 6,482 | 16,825 | 16,825 | 4,779 | 7,825 | -9,000 |
| 5520020 - Computer Hardware, Non-Capit | 8,348 | 2,800 | 2,800 | 1,225 | 0 | -2,800 |
| 5522500 - Food | 138 | 3,100 | 3,100 | 767 | 1,550 | -1,550 |
| 5540000 - Books,pubs,subs & Membership | 5,887 | 9,050 | 9,050 | 7,515 | 9,155 | 105 |
| 5541000 - Registration Fees | 549 | 1,570 | 1,570 | 749 | 4,695 | 3,125 |
| 5550000 - Training | 0 | 200 | 200 | 0 | 200 | 0 |
| Operating Expenses: | \$326,707 | \$880,300 | \$987,688 | \$223,082 | \$841,209 | -\$39,091 |

DEPARTMENT SUMMARY - COURT ADMINISTRATION

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|----------------------------|------------------|------------------|------------------|--------------|----------------------|---|
| TOTAL EXPENDITURES: | \$1,443,708 | \$2,108,923 | \$2,216,311 | \$1,073,595 | \$2,130,767 | \$21,844 |

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 \$2,820,237 which is a slight increase over FY22 Adopted Budget.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY – GENERAL FUND - DEBT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 993,449 | 1,900,956 | 1,900,956 | 1,360,857 | 2,140,904 | 239,948 |
| 5720000 - Interest | 146,344 | 132,840 | 132,840 | 108,320 | 120,071 | -12,769 |
| Debt Service: | \$1,139,792 | \$2,033,796 | \$2,033,796 | \$1,469,177 | \$2,260,975 | \$227,179 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 419,357 | 419,357 | 0 | 559,262 | 139,905 |
| Reserves - Debt: | \$0 | \$419,357 | \$419,357 | \$0 | \$559,262 | \$139,905 |
| TOTAL EXPENDITURES: | \$1,139,792 | \$2,453,153 | \$2,453,153 | \$1,469,177 | \$2,820,237 | \$367,084 |

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 4.25 FTEs which is an increase of .05 FTEs over the FY22 Adopted Budget. This is the result of the partial reallocation of the Financial & Compliance Manager and the partial allocation of the Deputy County Manager. Overall, Personnel Services increased \$39,118 due to these positions' changes and in addition to the following:

- Workers' Compensation and Retirement Contributions which were adjusted based on rates set by the State
- Health Insurance decreased as a result of mid-year staffing changes and employee plan selections which was partially offset by rate increases for FY23; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased by \$13,471 primarily due to Travel and Per Diem based on planned training in FY23, Communication Services to replace all of the EOC's back-up cell phones as the old ones were no longer supported, Utility Services based on current trends, Rentals/Leases due to the annual increase of the warehouse lease agreement, Repair and Maintenance - Automotive due to the communication trailer tower repair, and Registration Fees due to additional conferences for training and continuing education.

Overall, this budget increased \$52,589 over the FY22 Adopted Budget.

REVENUES

This office is supported by General Fund revenues and grants.

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 250,266 | 301,853 | 301,853 | 194,549 | 328,250 | 26,397 |
| 5120002 - Disaster Relief | 349 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 3,148 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -5,304 | -5,304 | 0 | -5,765 | -461 |
| 5140000 - Overtime | 0 | 1,200 | 1,200 | 0 | 1,200 | 0 |
| 5160000 - Compensated Annual Leave | 14,526 | 0 | 0 | 15,524 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 1,014 | 0 | 0 | 1,670 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 5,427 | 0 | 0 | 5,255 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 7,837 | 0 | 0 | 8,132 | 0 | 0 |
| 5210000 - Fica Taxes | 20,515 | 23,181 | 23,181 | 16,753 | 25,204 | 2,023 |
| 5220000 - Retirement Contributions | 35,567 | 32,792 | 32,792 | 38,326 | 61,729 | 28,937 |
| 5230000 - Health Insurance | 49,457 | 66,461 | 66,461 | 34,199 | 48,838 | -17,623 |
| 5231000 - Life Insurance | 275 | 308 | 308 | 216 | 334 | 26 |
| 5232000 - Dental Insurance | 1,147 | 1,376 | 1,376 | 788 | 1,064 | -312 |
| 5233000 - Lt Disability Insurance | 433 | 485 | 485 | 349 | 523 | 38 |
| 5233100 - St Disability Insurance | 785 | 877 | 877 | 625 | 929 | 52 |
| 5240000 - Workers' Compensation | 474 | 485 | 485 | 365 | 526 | 41 |
| Personnel Services: | \$388,071 | \$423,714 | \$423,714 | \$319,899 | \$462,832 | \$39,118 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 9,507 | 1,246 | 1,246 | 300 | 1,246 | 0 |
| 5340000 - Other Contractual Services | 17,990 | 15,235 | 15,235 | 0 | 15,480 | 245 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 118 | 0 | 0 |
| 5400000 - Travel And Per Diem | 618 | 1,950 | 1,950 | 2,753 | 4,500 | 2,550 |
| 5410000 - Communications | 4,725 | 4,560 | 4,560 | 4,459 | 8,568 | 4,008 |
| 5420000 - Freight & Postage Services | 225 | 300 | 300 | 232 | 300 | 0 |
| 5430000 - Utility Services | 4,481 | 5,000 | 5,000 | 1,985 | 5,200 | 200 |
| 5440000 - Rentals And Leases | 84,436 | 68,500 | 68,500 | 56,453 | 70,488 | 1,988 |
| 5450000 - Insurance | 9,723 | 10,962 | 10,962 | 10,962 | 10,962 | 0 |
| 5460000 - Repair & Maintenance Svcs | 42,273 | 62,298 | 62,298 | 33,212 | 62,651 | 353 |
| 5460010 - Repairs & Maint Software | 15,360 | 0 | 0 | 15,360 | 0 | 0 |
| 5462000 - Rep & Maint-automotive | 3,201 | 5,000 | 5,000 | 156 | 7,500 | 2,500 |
| 5470000 - Printing And Binding | 8,339 | 4,000 | 4,000 | 1,133 | 4,000 | 0 |
| 5480000 - Promotional Activities | 1,549 | 3,500 | 3,500 | 1,650 | 3,000 | -500 |
| 5490000 - Oth Current Chgs & Obligations | 192 | 19,000 | 19,000 | 417 | 19,000 | 0 |
| 5490501 - OH-Workers' Compensation | 1,008 | 936 | 936 | 936 | 946 | 10 |
| 5490502 - OH-Property & Liability Insuranc | 1,487 | 1,792 | 1,792 | 1,792 | 1,792 | 0 |
| 5490503 - OH-Dental Insurance | 345 | 332 | 332 | 332 | 336 | 4 |
| 5490504 - OH-Health Insurance | 1,045 | 1,045 | 1,045 | 1,045 | 1,057 | 12 |
| 5490505 - OH-Life/AD&D, STD, LTD | 248 | 220 | 220 | 220 | 221 | 1 |
| 5490509 - OH-Fleet Oversight | 1,890 | 2,952 | 2,952 | 2,952 | 2,952 | 0 |
| 5490511 - OH-Fleet Fuel | 2,736 | 6,408 | 6,408 | 6,408 | 6,408 | 0 |
| 5511000 - Office Supplies | 6,438 | 7,040 | 7,040 | 2,932 | 7,040 | 0 |
| 5512000 - Office Equipment | 1,540 | 500 | 500 | 290 | 500 | 0 |
| 5520000 - Operating Supplies | 13,431 | 6,500 | 6,500 | 1,428 | 6,500 | 0 |
| 5520010 - Computer Software | 210 | 1,000 | 1,000 | 417 | 1,000 | 0 |
| 5520020 - Computer Hardware, Non-Capit | 3,013 | 0 | 0 | 0 | 0 | 0 |
| 5521000 - Gas & Oil | 3,070 | 3,300 | 3,300 | 947 | 3,500 | 200 |
| 5521005 - Gas & Oil-Direct | 2,531 | 3,800 | 3,800 | 1,883 | 4,000 | 200 |

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5522500 - Food | 7,020 | 0 | 0 | 103 | 0 | 0 |
| 5526000 - Clothing | 0 | 0 | 0 | 440 | 0 | 0 |
| 5540000 - Books,pubs,subs & Membership | 2,795 | 1,930 | 1,930 | 1,798 | 2,130 | 200 |
| 5541000 - Registration Fees | 100 | 560 | 560 | 3,120 | 2,060 | 1,500 |
| 5550000 - Training | 600 | 15,000 | 15,000 | 284 | 15,000 | 0 |
| Operating Expenses: | \$252,124 | \$254,866 | \$254,866 | \$156,517 | \$268,337 | \$13,471 |
| Grants and Aids: | | | | | | |
| 5830000 - Other Grants and Aids | -4,500 | 0 | 0 | 0 | 0 | 0 |
| Grants and Aids: | -\$4,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$635,694 | \$678,580 | \$678,580 | \$476,415 | \$731,169 | \$52,589 |

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

The Finance Office is responsible for financial reporting, payroll, grants compliance, debt management and fixed assets.

Personnel Services supports 12.20 FTEs which is an increase of 1.60 FTEs over the FY22 Adopted Budget. The increase in FTEs is due to the reallocation of the Financial Services Administrator, Deputy County Manager, and Senior Administrative Assistant Positions.

Personnel Services increased \$267,443 due to the above-mentioned changes and the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$2,994 compared to FY22 based on operational needs. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Capital Outlay includes funding in the amount of \$5,000 for replacement furniture and equipment items.

Overall, this budget reflects a decrease of \$275,437 over the FY22 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – FINANCE

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 621,646 | 700,918 | 700,918 | 513,858 | 886,998 | 186,080 |
| 5120002 - Disaster Relief | 1,973 | 0 | 0 | 130 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 175 | 0 | 0 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 38 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 0 | 0 | 0 | 203 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 9,500 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -12,292 | -12,292 | 0 | -15,549 | -3,257 |
| 5140000 - Overtime | 6,160 | 1,500 | 1,500 | 283 | 1,500 | 0 |
| 5160000 - Compensated Annual Leave | 33,689 | 0 | 0 | 19,797 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 34,972 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 9,183 | 0 | 0 | 5,931 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 31,062 | 0 | 0 | 9,564 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 32,016 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 56,555 | 53,735 | 53,735 | 41,442 | 67,969 | 14,234 |
| 5220000 - Retirement Contributions | 90,625 | 92,328 | 92,328 | 72,232 | 139,490 | 47,162 |
| 5230000 - Health Insurance | 142,412 | 149,148 | 149,148 | 95,530 | 170,631 | 21,483 |
| 5231000 - Life Insurance | 678 | 713 | 713 | 535 | 902 | 189 |
| 5232000 - Dental Insurance | 3,299 | 3,094 | 3,094 | 2,304 | 3,586 | 492 |
| 5233000 - Lt Disability Insurance | 1,081 | 1,124 | 1,124 | 857 | 1,415 | 291 |
| 5233100 - St Disability Insurance | 1,909 | 1,981 | 1,981 | 1,509 | 2,454 | 473 |
| 5240000 - Workers' Compensation | 1,302 | 1,124 | 1,124 | 891 | 1,420 | 296 |
| 5250000 - Unemployment Compensation | 1,273 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$1,069,836 | \$993,373 | \$993,373 | \$774,779 | \$1,260,816 | \$267,443 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 0 | 0 | 0 | 37 | 0 | 0 |
| 5340000 - Other Contractual Services | 149,574 | 10,000 | 10,000 | 6,500 | 10,000 | 0 |
| 5400000 - Travel And Per Diem | 0 | 400 | 400 | 0 | 400 | 0 |
| 5420000 - Freight & Postage Services | 3,364 | 1,500 | 1,500 | 897 | 1,500 | 0 |
| 5440000 - Rentals And Leases | 2,251 | 3,960 | 3,960 | 1,716 | 3,960 | 0 |
| 5450000 - Insurance | 8,756 | 6,868 | 6,868 | 6,868 | 6,868 | 0 |
| 5460000 - Repair & Maintenance Svcs | 340 | 0 | 0 | 200 | 0 | 0 |
| 5462000 - Rep & Maint-automotive | 2,151 | 300 | 300 | 0 | 300 | 0 |
| 5470000 - Printing And Binding | 2,183 | 430 | 430 | 594 | 600 | 170 |
| 5490000 - Oth Current Chgs & Obligations | 157 | 1,200 | 1,200 | 0 | 1,200 | 0 |
| 5490501 - OH-Workers' Compensation | 4,944 | 2,364 | 2,364 | 2,364 | 2,720 | 356 |
| 5490502 - OH-Property & Liability Insuranc | 1,376 | 1,123 | 1,123 | 1,123 | 1,123 | 0 |
| 5490503 - OH-Dental Insurance | 1,689 | 838 | 838 | 838 | 964 | 126 |
| 5490504 - OH-Health Insurance | 5,129 | 2,639 | 2,639 | 2,639 | 3,038 | 399 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,037 | 551 | 551 | 551 | 634 | 83 |
| 5490509 - OH-Fleet Oversight | 105 | 164 | 164 | 164 | 164 | 0 |
| 5490511 - OH-Fleet Fuel | 152 | 356 | 356 | 356 | 356 | 0 |
| 5511000 - Office Supplies | 8,117 | 8,000 | 8,000 | 5,934 | 8,000 | 0 |
| 5520000 - Operating Supplies | 0 | 7,250 | 7,250 | 0 | 9,000 | 1,750 |
| 5521000 - Gas & Oil | 0 | 200 | 200 | 0 | 200 | 0 |
| 5540000 - Books,pubs,subs & Membership | 3,703 | 1,831 | 1,831 | 1,562 | 1,941 | 110 |
| 5541000 - Registration Fees | 280 | 1,750 | 1,750 | 700 | 1,750 | 0 |
| Operating Expenses: | \$195,308 | \$51,724 | \$51,724 | \$33,044 | \$54,718 | \$2,994 |

DEPARTMENT SUMMARY – FINANCE

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5600000 - Capital Outlay | 0 | 0 | 0 | 0 | 5,000 | 5,000 |
| Capital Outlay: | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$5,000 |
| TOTAL EXPENDITURES: | \$1,265,144 | \$1,045,097 | \$1,045,097 | \$807,823 | \$1,320,534 | \$275,437 |

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 FY23; 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 & ADMIN PROJECTS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5620000 - Buildings | 0 | 0 | 3,544,000 | 3,543,187 | 0 | 0 |
| 5650000 - Construction In Progress | 643,716 | 72,436 | 249,422 | 24,250 | 0 | -72,436 |
| Capital Outlay: | \$643,716 | \$72,436 | \$3,793,422 | \$3,567,437 | \$0 | -\$72,436 |
| TOTAL EXPENDITURES: | \$643,716 | \$72,436 | \$3,793,422 | \$3,567,437 | \$0 | -\$72,436 |

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, as well as arbitrage, litigation, and consulting expenses.

Overall, this budget decreased \$45,582,668 primarily due to the reallocation of the American Rescue Plan Act funding during FY22 to the Federal & State Grants Fund (156) which was partly offset by the revised funding for the CRA's and the inclusion of a Countywide Master Plan Study.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120002 - Disaster Relief | 543,430 | 0 | 570 | 570 | 0 | 0 |
| 5140000 - Overtime | 3,817 | 0 | 0 | 0 | 0 | 0 |
| 5140002 - Overtime- Code Enforcement | 131 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 41,544 | 0 | 42 | 42 | 0 | 0 |
| 5240000 - Workers' Compensation | 20,622 | 0 | 1 | 1 | 0 | 0 |
| 5250000 - Unemployment Compensation | 0 | 0 | 0 | 138 | 0 | 0 |
| Personnel Services: | \$609,545 | \$0 | \$613 | \$750 | \$0 | \$0 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 170,954 | 1,100,680 | 1,119,135 | 106,969 | 2,120,930 | 1,020,250 |
| 5320000 - Accounting & Auditing Svcs | 267,309 | 262,131 | 262,131 | 267,095 | 262,300 | 169 |
| 5340000 - Other Contractual Services | 3,597,240 | 524,414 | 524,414 | 370,240 | 415,000 | -109,414 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 1,726 | 0 | 0 |
| 5420000 - Freight & Postage Services | 5,565 | 0 | 845 | 2,451 | 0 | 0 |
| 5440000 - Rentals And Leases | 169,667 | 5,400 | 5,589 | 124,914 | 5,400 | 0 |
| 5462000 - Rep & Maint-automotive | 3,888 | 0 | 0 | 0 | 0 | 0 |
| 5470000 - Printing And Binding | 13,270 | 0 | 1,288 | 1,288 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 3,413,437 | 22,993,351 | 3,992,122 | 3,442,696 | 4,254,233 | -18,739,118 |
| 5490001 - Other- Adm Costs CST | 41,661 | 41,451 | 41,451 | 20,528 | 41,451 | 0 |
| 5490021 - Regal Bay MSTU | 0 | 122 | 122 | 0 | 122 | 0 |
| 5490090 - Property Taxes | 0 | 8,250 | 8,250 | 0 | 8,250 | 0 |
| 5490400 - Bad Debt | 2,678 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 6,033 | 6,033 | 6,033 | 6,033 | 6,033 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 1,055 | 0 | 0 | 0 | 0 | 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 | 630 | 492 | 492 | 492 | 492 | 0 |
| 5490511 - OH-Fleet Fuel | 153 | 0 | 0 | 0 | 0 | 0 |
| 5511000 - Office Supplies | 6,324 | 500 | 519 | 19 | 500 | 0 |
| 5512000 - Office Equipment | 15,474 | 60,183 | 60,183 | 44,708 | 0 | -60,183 |
| 5520000 - Operating Supplies | 38,019 | 0 | 0 | 0 | 0 | 0 |
| 5520010 - Computer Software | 6,334 | 0 | 0 | 0 | 0 | 0 |
| 5520020 - Computer Hardware, Non-Capit. | 48,723 | 20,077 | 21,916 | 0 | 0 | -20,077 |
| Operating Expenses: | \$7,816,913 | \$25,031,583 | \$6,052,989 | \$4,397,659 | \$7,123,210 | -\$17,908,373 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 7,576 | 22,101 | 22,101 | 0 | 0 | -22,101 |
| 5650000 - Construction In Progress | 0 | 70,000 | 0 | 0 | 0 | -70,000 |
| Capital Outlay: | \$7,576 | \$92,101 | \$22,101 | \$0 | \$0 | -\$92,101 |
| Grants and Aids: | | | | | | |
| 5810000 - Aids To Gov't Agencies | 16,375 | 0 | 0 | 0 | 0 | 0 |
| 5820000 - Aids To Private Organization | 25,491,478 | 25,376,456 | 9,893,199 | 396,832 | 0 | -25,376,456 |
| 5820001 - Aids To Private Organization-FQ | 385,000 | 46,099 | 46,099 | 46,750 | 0 | -46,099 |
| 5820002 - Aids to Private Organization-Par | 0 | 75,000 | 75,000 | 0 | 0 | -75,000 |
| 5820004 - AIDS TO NON-PROFITS ORG | 705,029 | 0 | 0 | 0 | 0 | 0 |
| 5820005 - AIDS TO FOOD BANKS | 1,571,454 | 821,525 | 511,538 | 479,940 | 0 | -821,525 |
| 5820006 - Hope Center/Homeless Services | 795,291 | 0 | 38,456 | 38,456 | 0 | 0 |
| 5830000 - Other Grants and Aids | 5,587,072 | 915,662 | 915,662 | 0 | 0 | -915,662 |

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Grants and Aids: | | | | | | |
| 5830002 - Health Department Mobile Unit | 199,976 | 0 | 0 | 0 | 0 | 0 |
| 5830003 - Rent Assistance | 3,560,613 | 0 | 955,720 | 973,141 | 0 | 0 |
| 5830004 - Mortgage Assistance | 5,157,586 | 347,452 | 927,310 | 1,942,246 | 0 | -347,452 |
| 5830005 - Utilities Assistance | 440,179 | 0 | 161,643 | 273,140 | 0 | 0 |
| 5830006 - Community Events | 0 | 35,000 | 35,000 | 4,683 | 35,000 | 0 |
| Grants and Aids: | \$43,910,053 | \$27,617,194 | \$13,559,627 | \$4,155,188 | \$35,000 | -\$27,582,194 |
| TOTAL EXPENDITURES: | \$52,344,086 | \$52,740,878 | \$19,635,330 | \$8,553,597 | \$7,158,210 | -\$45,582,668 |

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 3.00 FTEs which is a decrease of 1.00 FTE from the FY22 Adopted Budget due to a reallocation of the Government Affairs Coordinator to Communications.

Personnel Services decreased \$89,217 due to the above-mentioned FTE change and the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$112,147 over the FY22 Adopted Budget primarily due to the increase in Professional Services and Legal fees for lobbying and consulting services. Overhead rates will continue to fluctuate pending the finalization of Personnel Services.

Overall, this budget increased \$22,930 over the FY22 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - GOVERNMENT AFFAIRS & INTERNAL COMPLIANCE

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 252,912 | 383,211 | 496,032 | 327,912 | 320,650 | -62,561 |
| 5122000 - Car Allowance | 3,600 | 3,600 | 3,600 | 2,700 | 3,600 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,500 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -6,706 | -6,706 | 0 | -5,612 | 1,094 |
| 5160000 - Compensated Annual Leave | 18,804 | 0 | 0 | 15,604 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 4,134 | 0 | 0 | 7,521 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 5,125 | 0 | 0 | 12,151 | 0 | 0 |
| 5210000 - Fica Taxes | 21,266 | 29,315 | 37,579 | 27,434 | 24,530 | -4,785 |
| 5220000 - Retirement Contributions | 28,970 | 41,463 | 53,152 | 39,495 | 38,189 | -3,274 |
| 5230000 - Health Insurance | 39,960 | 53,610 | 64,652 | 47,680 | 34,708 | -18,902 |
| 5231000 - Life Insurance | 283 | 389 | 499 | 358 | 325 | -64 |
| 5232000 - Dental Insurance | 971 | 1,312 | 1,574 | 1,161 | 984 | -328 |
| 5233000 - Lt Disability Insurance | 449 | 614 | 787 | 580 | 514 | -100 |
| 5233100 - St Disability Insurance | 801 | 1,087 | 1,364 | 1,006 | 890 | -197 |
| 5240000 - Workers' Compensation | 475 | 614 | 787 | 583 | 514 | -100 |
| Personnel Services: | \$377,750 | \$508,509 | \$653,320 | \$485,686 | \$419,292 | -\$89,217 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 84,500 | 239,200 | 519,740 | 223,022 | 299,200 | 60,000 |
| 5310006 - Legal Fees | 188,761 | 220,000 | 220,000 | 139,341 | 260,000 | 40,000 |
| 5340000 - Other Contractual Services | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 0 |
| 5400000 - Travel And Per Diem | 0 | 10,100 | 10,100 | 763 | 15,100 | 5,000 |
| 5410000 - Communications | 1,090 | 1,000 | 1,000 | 722 | 1,000 | 0 |
| 5420000 - Freight & Postage Services | 0 | 100 | 100 | 0 | 100 | 0 |
| 5440000 - Rentals And Leases | 192 | 1,000 | 1,000 | 538 | 0 | -1,000 |
| 5450000 - Insurance | 521 | 1,467 | 1,467 | 1,467 | 1,467 | 0 |
| 5470000 - Printing And Binding | 52 | 50 | 50 | 136 | 100 | 50 |
| 5490501 - OH-Workers' Compensation | 480 | 892 | 892 | 892 | 669 | -223 |
| 5490502 - OH-Property & Liability Insuranc | 82 | 240 | 240 | 240 | 240 | 0 |
| 5490503 - OH-Dental Insurance | 164 | 316 | 316 | 316 | 237 | -79 |
| 5490504 - OH-Health Insurance | 498 | 996 | 996 | 996 | 747 | -249 |
| 5490505 - OH-Life/AD&D, STD, LTD | 96 | 208 | 208 | 208 | 156 | -52 |
| 5511000 - Office Supplies | 508 | 750 | 750 | 77 | 2,500 | 1,750 |
| 5512000 - Office Equipment | 0 | 200 | 200 | 0 | 300 | 100 |
| 5520000 - Operating Supplies | 0 | 100 | 100 | 0 | 200 | 100 |
| 5540000 - Books,pubs,subs & Membership | 8,034 | 6,400 | 6,400 | 2,535 | 7,150 | 750 |
| 5541000 - Registration Fees | 3,490 | 5,500 | 5,500 | 193 | 9,500 | 4,000 |
| 5550000 - Training | 410 | 4,000 | 4,000 | 1,090 | 6,000 | 2,000 |
| Operating Expenses: | \$368,879 | \$572,519 | \$853,059 | \$452,535 | \$684,666 | \$112,147 |
| TOTAL EXPENDITURES: | \$746,629 | \$1,081,028 | \$1,506,379 | \$938,221 | \$1,103,958 | \$22,930 |

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

TRENDS & ISSUES

The Housing & Community 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 5.00 FTEs which is an increase in .50 FTEs from the FY22 Adopted Budget due to the reallocation of the Housing & Community Services Manager position from the Library Fund (107). Personnel Services increased \$59,701 primarily due to the FTE mentioned above as well as the following:

- Workers’ Compensation and Retirement Contributions which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager’s memorandum at the beginning of the Recommended Budget Book

Operating Expenditures for Homeless Assistance increased \$302 over FY22 Adopted Budget due to Overhead rates which will continue to fluctuate pending the finalization of Personnel Services. Grants and Aids increased \$24,000 for operational support for the Homeless Services Network.

Veteran’s Services supports 3 FTEs, which remains unchanged from the FY22 Adopted Budget. Personnel Services increased \$11,027 due to the same items listed above.

Operating Expenditures for Veteran’s Services increased \$1,600 for a printer machine due to the increase in the client’s services.

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. Personnel Services supports 12.15 FTEs, which is an increase of 3.10 FTE from the FY22 Adopted Budget due to the reallocation of the Support Services Coordinator position and the Grants Control Compliance Examiner from the Emergency Rental Assistance Cares account and the addition of a Senior Disability Affairs Program Coordinator in FY22, the Deputy County Manager and Senior Admin Assistant. Personnel Services increased \$316,525 primarily due to the above-mentioned staffing change and the same items listed above.

Operating Expenditures for Human Services and Social Services decreased \$23,472 primarily due to the County’s required contribution to Medicaid. Grant and Aids includes the Affordable Housing commitments approved by the Board on June 27, 2022.

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 FY23, \$2,115,699 has been budgeted in Grants and Aids for contributions to private organizations.

The Health Unit budget provides funding for primary and obstetric services at three Osceola County Health Department locations (Fortune Road Clinic, Poinciana Clinic, and St. Cloud Clinic). 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 Housing and Community Services Department's budget increased \$17,734,437 over the FY22 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- HOUSING AND COMMUNITY SERVICES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 657,753 | 928,021 | 950,641 | 650,458 | 1,191,817 | 263,796 |
| 5120002 - Disaster Relief | 1,340 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 88 | 0 | 0 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 19 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 0 | 0 | 0 | 101 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 19,525 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -16,318 | -16,318 | 0 | -20,936 | -4,618 |
| 5140000 - Overtime | 9,846 | 4,500 | 4,500 | 5,979 | 4,500 | 0 |
| 5160000 - Compensated Annual Leave | 41,912 | 0 | 0 | 42,263 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 10,740 | 0 | 0 | 9,566 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 7,815 | 0 | 0 | 3,994 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 27,356 | 0 | 0 | 21,839 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 5,261 | 0 | 0 | 7,877 | 0 | 0 |
| 5210000 - Fica Taxes | 56,811 | 71,339 | 73,069 | 56,400 | 91,515 | 20,176 |
| 5220000 - Retirement Contributions | 106,909 | 132,575 | 135,022 | 103,213 | 175,721 | 43,146 |
| 5230000 - Health Insurance | 129,725 | 194,502 | 203,342 | 129,222 | 256,703 | 62,201 |
| 5231000 - Life Insurance | 740 | 943 | 966 | 693 | 1,217 | 274 |
| 5232000 - Dental Insurance | 3,663 | 4,608 | 4,745 | 3,376 | 5,389 | 781 |
| 5233000 - Lt Disability Insurance | 1,159 | 1,491 | 1,527 | 1,125 | 1,911 | 420 |
| 5233100 - St Disability Insurance | 2,096 | 2,686 | 2,751 | 2,014 | 3,396 | 710 |
| 5240000 - Workers' Compensation | 3,808 | 3,998 | 4,034 | 3,276 | 4,365 | 367 |
| 5250000 - Unemployment Compensation | 619 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$1,067,551 | \$1,328,345 | \$1,364,279 | \$1,061,028 | \$1,715,598 | \$387,253 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 49,295 | 66,360 | 66,360 | 35,850 | 66,360 | 0 |
| 5314000 - Medical Svcs | 7,614,636 | 7,735,131 | 7,735,131 | 6,412,819 | 7,685,350 | -49,781 |
| 5314002 - Medical Svcs HCRA | 47,412 | 74,000 | 74,000 | 77,338 | 100,000 | 26,000 |
| 5340000 - Other Contractual Services | 1,538,026 | 1,607,004 | 1,607,004 | 818,966 | 1,607,344 | 340 |
| 5400000 - Travel And Per Diem | 1,695 | 6,500 | 6,500 | 3,934 | 6,500 | 0 |
| 5410000 - Communications | 155,522 | 168,619 | 168,619 | 46,352 | 168,619 | 0 |
| 5420000 - Freight & Postage Services | 2,481 | 3,000 | 3,000 | 1,592 | 3,000 | 0 |
| 5440000 - Rentals And Leases | 1,758 | 55,197 | 55,197 | 20,650 | 55,197 | 0 |
| 5450000 - Insurance | 33,268 | 39,341 | 39,341 | 39,341 | 39,341 | 0 |
| 5460000 - Repair & Maintenance Svcs | 0 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5462000 - Rep & Maint-automotive | 225 | 500 | 500 | 353 | 500 | 0 |
| 5470000 - Printing And Binding | 2,475 | 500 | 500 | 393 | 2,100 | 1,600 |
| 5480000 - Promotional Activities | 2,514 | 2,500 | 2,500 | 0 | 2,500 | 0 |
| 5488000 - Promotional-ads/media Buys | 360 | 7,500 | 7,500 | 1,352 | 7,500 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 135,262 | 421,158 | 421,158 | 199,852 | 421,158 | 0 |
| 5490501 - OH-Workers' Compensation | 3,492 | 3,690 | 3,690 | 3,690 | 4,493 | 803 |
| 5490502 - OH-Property & Liability Insuranc | 4,436 | 6,431 | 6,431 | 6,431 | 6,431 | 0 |
| 5490503 - OH-Dental Insurance | 1,193 | 1,307 | 1,307 | 1,307 | 1,592 | 285 |
| 5490504 - OH-Health Insurance | 3,624 | 4,122 | 4,122 | 4,122 | 5,017 | 895 |
| 5490505 - OH-Life/AD&D, STD, LTD | 747 | 860 | 860 | 860 | 1,048 | 188 |
| 5490509 - OH-Fleet Oversight | 735 | 1,804 | 1,804 | 1,804 | 1,804 | 0 |
| 5490511 - OH-Fleet Fuel | 1,064 | 3,916 | 3,916 | 3,916 | 3,916 | 0 |
| 5511000 - Office Supplies | 7,265 | 7,700 | 7,700 | 8,406 | 7,700 | 0 |
| 5512000 - Office Equipment | 33 | 300 | 300 | 0 | 300 | 0 |

DEPARTMENT SUMMARY- HOUSING AND COMMUNITY SERVICES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5520000 - Operating Supplies | 191 | 3,600 | 3,600 | 110 | 3,600 | 0 |
| 5521000 - Gas & Oil | 121 | 2,500 | 2,500 | 167 | 2,500 | 0 |
| 5540000 - Books,pubs,subs & Membership | 80 | 400 | 400 | 40 | 400 | 0 |
| 5541000 - Registration Fees | 814 | 4,140 | 4,140 | 3,763 | 4,140 | 0 |
| 5550000 - Training | 0 | 3,500 | 3,500 | 0 | 3,500 | 0 |
| Operating Expenses: | \$9,608,723 | \$10,233,080 | \$10,233,080 | \$7,693,410 | \$10,213,410 | -\$19,670 |
| Grants and Aids: | | | | | | |
| 5820000 - Aids To Private Organization | 2,181,769 | 3,036,174 | 3,044,272 | 1,809,314 | 20,403,028 | 17,366,854 |
| Grants and Aids: | \$2,181,769 | \$3,036,174 | \$3,044,272 | \$1,809,314 | \$20,403,028 | \$17,366,854 |
| TOTAL EXPENDITURES: | \$12,858,043 | \$14,597,599 | \$14,641,631 | \$10,563,752 | \$32,332,036 | \$17,734,437 |

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 12.64 FTEs which is a decrease of 1.10 FTEs from the FY22 Adopted Budget due to reallocation of 1.00 FTE for the Deputy County Manager as well as the annual reevaluation of position appropriations.

Personnel Services decreased \$75,453 from the FY22 Adopted Budget due to the adjustments listed above as well as the following:

- Worker's Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY23 which was partially offset by the reallocation changes mentioned above; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$49,867 primarily due to adjustments to Professional Services and Other Current Charges & Obligations related to employee recruitment and onboarding services.

Overall, the FY23 Budget decreased \$25,586 from the FY22 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - HUMAN RESOURCES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 536,133 | 740,583 | 740,583 | 395,907 | 641,887 | -98,696 |
| 5120002 - Disaster Relief | 11 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 11,234 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -12,979 | -12,979 | 0 | -11,251 | 1,728 |
| 5140000 - Overtime | 167 | 1,000 | 1,000 | 56 | 1,000 | 0 |
| 5160000 - Compensated Annual Leave | 25,370 | 0 | 0 | 21,618 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 0 | 0 | 0 | 5,728 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 7,282 | 0 | 0 | 8,519 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 9,810 | 0 | 0 | 7,503 | 0 | 0 |
| 5210000 - Fica Taxes | 42,326 | 56,729 | 56,729 | 33,140 | 49,182 | -7,547 |
| 5220000 - Retirement Contributions | 66,652 | 74,299 | 74,299 | 53,796 | 85,418 | 11,119 |
| 5230000 - Health Insurance | 136,201 | 150,602 | 150,602 | 104,337 | 169,440 | 18,838 |
| 5231000 - Life Insurance | 585 | 753 | 753 | 428 | 653 | -100 |
| 5232000 - Dental Insurance | 3,305 | 3,496 | 3,496 | 2,433 | 3,283 | -213 |
| 5233000 - Lt Disability Insurance | 918 | 1,186 | 1,186 | 691 | 1,029 | -157 |
| 5233100 - St Disability Insurance | 1,660 | 2,118 | 2,118 | 1,246 | 1,850 | -268 |
| 5240000 - Workers' Compensation | 977 | 1,186 | 1,186 | 721 | 1,029 | -157 |
| 5250000 - Unemployment Compensation | 1,045 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$832,442 | \$1,018,973 | \$1,018,973 | \$647,356 | \$943,520 | -\$75,453 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 195,288 | 236,838 | 236,838 | 148,975 | 260,227 | 23,389 |
| 5314000 - Medical Svcs | 71,483 | 119,859 | 119,859 | 77,327 | 119,859 | 0 |
| 5400000 - Travel And Per Diem | 0 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5410000 - Communications | 1,747 | 2,000 | 2,000 | 1,096 | 2,000 | 0 |
| 5420000 - Freight & Postage Services | 2,128 | 1,400 | 1,400 | 293 | 1,400 | 0 |
| 5440000 - Rentals And Leases | 5,050 | 5,051 | 5,051 | 3,788 | 5,051 | 0 |
| 5450000 - Insurance | 5,972 | 8,092 | 8,092 | 8,092 | 8,092 | 0 |
| 5462000 - Rep & Maint-automotive | 27 | 500 | 500 | 7 | 500 | 0 |
| 5470000 - Printing And Binding | 26 | 4,178 | 4,178 | 284 | 4,178 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 31,715 | 47,250 | 67,250 | 13,666 | 74,000 | 26,750 |
| 5490501 - OH-Workers' Compensation | 3,288 | 2,841 | 2,841 | 2,841 | 2,596 | -245 |
| 5490502 - OH-Property & Liability Insuranc | 939 | 1,323 | 1,323 | 1,323 | 1,323 | 0 |
| 5490503 - OH-Dental Insurance | 1,125 | 1,005 | 1,005 | 1,005 | 918 | -87 |
| 5490504 - OH-Health Insurance | 3,413 | 3,175 | 3,175 | 3,175 | 2,902 | -273 |
| 5490505 - OH-Life/AD&D, STD, LTD | 706 | 714 | 714 | 714 | 657 | -57 |
| 5490509 - OH-Fleet Oversight | 105 | 164 | 164 | 164 | 164 | 0 |
| 5490511 - OH-Fleet Fuel | 152 | 356 | 356 | 356 | 356 | 0 |
| 5511000 - Office Supplies | 1,771 | 4,000 | 4,000 | 2,120 | 4,100 | 100 |
| 5520000 - Operating Supplies | 2,030 | 6,500 | 6,500 | 1,420 | 6,650 | 150 |
| 5522500 - Food | 0 | 1,400 | 1,400 | 5,539 | 1,540 | 140 |
| 5540000 - Books,pubs,subs & Membership | 3,887 | 4,400 | 4,400 | 1,502 | 4,400 | 0 |
| 5550000 - Training | 1,378 | 2,000 | 2,000 | 480 | 2,000 | 0 |
| 5551000 - Tuition Reimbursement | 0 | 50,000 | 50,000 | 15,004 | 50,000 | 0 |
| Operating Expenses: | \$332,229 | \$504,046 | \$524,046 | \$289,169 | \$553,913 | \$49,867 |
| TOTAL EXPENDITURES: | \$1,164,671 | \$1,523,019 | \$1,543,019 | \$936,524 | \$1,497,433 | -\$25,586 |

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).

Personnel Services supports 43.40 FTEs, which remains unchanged from the FY22 Adopted Budget. Personnel Services increased \$366,445 due to the reclassification of the Application Developer II position to Application Developer Team Lead and funding the Software Support Engineer II position that was unfunded in FY22, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$2,333,258 primarily due to Professional Services for the planned enterprise systems enhancements and integrations, such as Osceola.org Website Improvements, ServiceNow Process and Workflow Automation, Transportation and Public Works GIS, Corrections Cogent Fingerprint System replacement, GIS Map Standards; and upgrades and managed services related to the County's telephony solution, data storage and core network solutions refresh, and firewall security; Repair & Maintenance Services due to increases in annual maintenance costs for the Spillman application, as well as increases in maintenance and support contracts for network and storage devices, CheckPoint firewall devices, Entrust certificates, VPN remote working solutions, multifactor authentication (DUO), telephony maintenance, operating systems patching solution, and CyberArk password solution. Computer Software also increased to support licensing costs for infrastructure projects and improvements such as upgrading the CheckPoint firewall solution, server replacements, security system upgrades, phone licenses, and reporting software. Computer Hardware, Non-Capital increased for the purchase of computers for Corrections Field Training Officers program and the replacement of networking devices.

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, Right of Way Automation Software, Document Management Software, and ServiceNow Process and Workflow Automation

Overall, this budget increased \$3,899,343 over the FY22 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: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 2,900,165 | 3,495,625 | 3,495,625 | 2,162,573 | 3,720,123 | 224,498 |
| 5120002 - Disaster Relief | 5,419 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 140 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 22,975 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -61,758 | -61,758 | 0 | -65,688 | -3,930 |
| 5140000 - Overtime | 32,088 | 33,500 | 33,500 | 19,473 | 33,500 | 0 |
| 5160000 - Compensated Annual Leave | 123,882 | 0 | 0 | 122,565 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 54,895 | 0 | 0 | 8,937 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 46,825 | 0 | 0 | 39,625 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 67,675 | 0 | 0 | 78,324 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 19,125 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 237,677 | 269,978 | 269,978 | 179,147 | 287,150 | 17,172 |
| 5220000 - Retirement Contributions | 366,648 | 418,954 | 418,954 | 292,918 | 487,321 | 68,367 |
| 5230000 - Health Insurance | 563,715 | 682,036 | 682,036 | 434,557 | 740,407 | 58,371 |
| 5231000 - Life Insurance | 3,100 | 3,584 | 3,584 | 2,326 | 3,812 | 228 |
| 5232000 - Dental Insurance | 11,567 | 12,867 | 12,867 | 8,596 | 13,305 | 438 |
| 5233000 - Lt Disability Insurance | 4,886 | 5,647 | 5,647 | 3,771 | 6,006 | 359 |
| 5233100 - St Disability Insurance | 8,742 | 10,104 | 10,104 | 6,736 | 10,706 | 602 |
| 5240000 - Workers' Compensation | 5,560 | 5,829 | 5,829 | 3,948 | 6,169 | 340 |
| 5250000 - Unemployment Compensation | 417 | 0 | 0 | 1,940 | 0 | 0 |
| Personnel Services: | \$4,452,386 | \$4,876,366 | \$4,876,366 | \$3,388,550 | \$5,242,811 | \$366,445 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 618,740 | 1,316,995 | 1,118,155 | 625,383 | 2,789,945 | 1,472,950 |
| 5340000 - Other Contractual Services | 143,086 | 184,000 | 184,000 | 164,370 | 184,000 | 0 |
| 5400000 - Travel And Per Diem | 0 | 7,850 | 7,850 | 128 | 7,850 | 0 |
| 5410000 - Communications | 653,136 | 851,347 | 851,347 | 475,293 | 840,747 | -10,600 |
| 5420000 - Freight & Postage Services | 19 | 200 | 200 | 1 | 200 | 0 |
| 5440000 - Rentals And Leases | 3,003 | 3,000 | 3,000 | 1,251 | 3,000 | 0 |
| 5450000 - Insurance | 16,343 | 20,330 | 20,330 | 20,330 | 20,330 | 0 |
| 5460000 - Repair & Maintenance Svcs | 2,953,879 | 3,368,882 | 3,337,597 | 2,903,034 | 3,995,871 | 626,989 |
| 5462000 - Rep & Maint-automotive | 1,092 | 1,500 | 1,500 | 606 | 1,500 | 0 |
| 5470000 - Printing And Binding | 0 | 150 | 150 | 0 | 150 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 10 | 0 | 0 | 10 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 10,128 | 9,678 | 9,678 | 9,678 | 9,678 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 2,568 | 3,323 | 3,323 | 3,323 | 3,323 | 0 |
| 5490503 - OH-Dental Insurance | 3,459 | 3,429 | 3,429 | 3,429 | 3,429 | 0 |
| 5490504 - OH-Health Insurance | 10,508 | 10,807 | 10,807 | 10,807 | 10,807 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 2,074 | 2,256 | 2,256 | 2,256 | 2,256 | 0 |
| 5490509 - OH-Fleet Oversight | 105 | 492 | 492 | 492 | 492 | 0 |
| 5490511 - OH-Fleet Fuel | 152 | 1,068 | 1,068 | 1,068 | 1,068 | 0 |
| 5511000 - Office Supplies | 1,200 | 2,200 | 2,200 | 198 | 2,200 | 0 |
| 5512000 - Office Equipment | 40,966 | 22,600 | 22,600 | 59,567 | 22,600 | 0 |
| 5520000 - Operating Supplies | 70,916 | 64,200 | 64,200 | 35,055 | 64,200 | 0 |
| 5520010 - Computer Software | 305,943 | 527,174 | 547,316 | 299,926 | 585,950 | 58,776 |
| 5520011 - Computer Software, SAAS | 0 | 150,000 | 150,000 | 32,934 | 178,802 | 28,802 |
| 5520020 - Computer Hardware, Non-Capit | 516,949 | 307,786 | 307,786 | 210,845 | 468,612 | 160,826 |
| 5520021 - Computer Hardware, Operating | 53,999 | 82,000 | 82,000 | 37,512 | 82,000 | 0 |
| 5520300 - Fingerprinting & Photograph | 0 | 0 | 0 | 3,020 | 0 | 0 |

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5521000 - Gas & Oil | 1,520 | 1,500 | 1,500 | 1,275 | 1,500 | 0 |
| 5540000 - Books,pubs,subs & Membership | 839 | 18,549 | 18,549 | 839 | 18,549 | 0 |
| 5541000 - Registration Fees | 0 | 5,250 | 5,250 | 5,997 | 6,250 | 1,000 |
| 5550000 - Training | 41,183 | 135,665 | 135,665 | 36,593 | 130,180 | -5,485 |
| Operating Expenses: | \$5,451,816 | \$7,102,231 | \$6,892,248 | \$4,945,220 | \$9,435,489 | \$2,333,258 |
| Capital Outlay: | | | | | | |
| 5628000 - Buildings Improvements | 152,554 | 10,000 | 61,868 | 24,518 | 312,630 | 302,630 |
| 5630000 - Improv Other Than Bldgs | 20,776 | 0 | 0 | 0 | 0 | 0 |
| 5640000 - Machinery & Equipment | 0 | 29,500 | 29,500 | 0 | 29,500 | 0 |
| 5640020 - Computer Hardware, Capital | 481,604 | 596,190 | 596,190 | 473,864 | 668,200 | 72,010 |
| 5680010 - Computer Software, Capital | 14,484 | 350,000 | 283,575 | 39,500 | 1,175,000 | 825,000 |
| Capital Outlay: | \$669,418 | \$985,690 | \$971,133 | \$537,882 | \$2,185,330 | \$1,199,640 |
| TOTAL EXPENDITURES: | \$10,573,621 | \$12,964,287 | \$12,739,747 | \$8,871,652 | \$16,863,630 | \$3,899,343 |

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 \$33,663 largely due to a decrease in Professional Services for Osprey nesting monitoring as well as Operating Supplies based on prior year trends. This decrease was partially offset by increased Other Contractual Services based on needs.

Overall, this budget decreased \$33,663 from the FY22 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY - OC BUILDING

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 2,953 | 50,000 | 50,000 | 1,777 | 2,500 | -47,500 |
| 5340000 - Other Contractual Services | 89,830 | 148,305 | 148,305 | 73,901 | 162,142 | 13,837 |
| 5430000 - Utility Services | 123,311 | 164,700 | 164,700 | 83,646 | 164,700 | 0 |
| 5440000 - Rentals And Leases | 0 | 0 | 0 | 325 | 0 | 0 |
| 5450000 - Insurance | 40,056 | 39,469 | 39,469 | 39,469 | 39,469 | 0 |
| 5460000 - Repair & Maintenance Svcs | 120,045 | 420,500 | 420,500 | 85,794 | 440,500 | 20,000 |
| 5470000 - Printing And Binding | 0 | 0 | 0 | 944 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 0 | 16,539 | 0 | 0 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 0 | 0 | 49,172 | 0 | 0 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 0 | 6,452 | 6,452 | 6,452 | 6,452 | 0 |
| 5520000 - Operating Supplies | 734 | 21,000 | 21,000 | 203 | 1,000 | -20,000 |
| 5524500 - Cleaning Supplies | 4 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | \$376,934 | \$850,426 | \$916,137 | \$292,511 | \$816,763 | -\$33,663 |
| Transfers Out: | | | | | | |
| 5910246 - Tran Out Fund 246 | 641,334 | 641,334 | 641,334 | 320,667 | 641,334 | 0 |
| Transfers Out: | \$641,334 | \$641,334 | \$641,334 | \$320,667 | \$641,334 | \$0 |
| TOTAL EXPENDITURES: | \$1,018,268 | \$1,491,760 | \$1,557,471 | \$613,178 | \$1,458,097 | -\$33,663 |

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 Special Districts, non-ad valorem assessments, and certification of the tax roll to the Tax Collector.

Personnel Services supports 8.30 FTEs which is a decrease of 2.30 FTEs from the FY22 Adopted Budget due to the Countywide organizational changes as well as the annual reevaluation of existing position appropriations between OMB and Special Assessments. Personnel Services decreased \$329,088 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 FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$5,717 primarily due to a reduction in Other Current Charges as legal ads will be accounted for in the Special Assessments Cost Center 1242 for FY23 as a result of the above mentioned changes. This decrease was partially offset by increases for office supplies and FGFOA membership for budget staff.

Overall, this Office decreased \$334,805 from the FY22 Adopted Budget.

REVENUES

This department is funded by the General Fund.

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 594,599 | 823,807 | 823,807 | 495,708 | 608,735 | -215,072 |
| 5126000 - Other Salary | 0 | 0 | 0 | 7,500 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -14,418 | -14,418 | 0 | -10,654 | 3,764 |
| 5140000 - Overtime | 8 | 50 | 50 | 8 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 17,456 | 0 | 0 | 17,276 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 8,629 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 11,512 | 0 | 0 | 6,602 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 15,637 | 0 | 0 | 13,372 | 0 | 0 |
| 5210000 - Fica Taxes | 47,140 | 63,027 | 63,027 | 38,898 | 46,570 | -16,457 |
| 5220000 - Retirement Contributions | 96,762 | 125,617 | 125,617 | 85,050 | 83,828 | -41,789 |
| 5230000 - Health Insurance | 110,321 | 190,117 | 190,117 | 104,312 | 132,586 | -57,531 |
| 5231000 - Life Insurance | 636 | 836 | 836 | 502 | 622 | -214 |
| 5232000 - Dental Insurance | 2,289 | 3,257 | 3,257 | 2,134 | 2,722 | -535 |
| 5233000 - Lt Disability Insurance | 1,010 | 1,317 | 1,317 | 810 | 975 | -342 |
| 5233100 - St Disability Insurance | 1,783 | 2,332 | 2,332 | 1,431 | 1,762 | -570 |
| 5240000 - Workers' Compensation | 1,101 | 1,317 | 1,317 | 862 | 975 | -342 |
| 5250000 - Unemployment Compensation | 632 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$909,517 | \$1,197,259 | \$1,197,259 | \$774,467 | \$868,171 | -\$329,088 |
| Operating Expenses: | | | | | | |
| 5420000 - Freight & Postage Services | 201 | 121 | 121 | 516 | 121 | 0 |
| 5440000 - Rentals And Leases | 1,214 | 1,350 | 1,350 | 839 | 1,350 | 0 |
| 5450000 - Insurance | 9,741 | 5,794 | 5,794 | 5,794 | 5,794 | 0 |
| 5470000 - Printing And Binding | 541 | 84 | 84 | 65 | 0 | -84 |
| 5490000 - Oth Current Chgs & Obligations | 7,651 | 11,298 | 11,298 | 6,182 | 5,000 | -6,298 |
| 5490501 - OH-Workers' Compensation | 2,304 | 2,363 | 2,363 | 2,363 | 1,850 | -513 |
| 5490502 - OH-Property & Liability Insuranc | 1,531 | 947 | 947 | 947 | 947 | 0 |
| 5490503 - OH-Dental Insurance | 787 | 837 | 837 | 837 | 655 | -182 |
| 5490504 - OH-Health Insurance | 2,391 | 2,640 | 2,640 | 2,640 | 2,067 | -573 |
| 5490505 - OH-Life/AD&D, STD, LTD | 461 | 551 | 551 | 551 | 432 | -119 |
| 5511000 - Office Supplies | 1,570 | 3,700 | 3,700 | 2,560 | 5,200 | 1,500 |
| 5540000 - Books,pubs,subs & Membership | 1,053 | 1,014 | 1,014 | 672 | 1,566 | 552 |
| 5550000 - Training | 995 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| Operating Expenses: | \$30,440 | \$32,699 | \$32,699 | \$23,966 | \$26,982 | -\$5,717 |
| TOTAL EXPENDITURES: | \$939,957 | \$1,229,958 | \$1,229,958 | \$798,433 | \$895,153 | -\$334,805 |

**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 FY22 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 funding for major capital projects (Jail Expansion and Courthouse Improvements).

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 and project inflation costs.

Reserves Assigned increased to reflect the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, Birdsong Property Affordable Housing Project, and an estimate of excess funds. Stability provides funding for fluctuations in revenues and increased over FY22.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|---------------------|----------------------|----------------------|---------------------|----------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Grants and Aids: | | | | | | |
| 5820000 - Aids To Private Organization | 161,566 | 250,000 | 455,952 | 192,204 | 250,000 | 0 |
| Grants and Aids: | \$161,566 | \$250,000 | \$455,952 | \$192,204 | \$250,000 | \$0 |
| Transfers Out: | | | | | | |
| 5910010 - Transfers Out to DAT | 18,231,447 | 15,211,058 | 15,211,058 | 11,408,294 | 15,811,790 | 600,732 |
| 5910130 - Tran Out-Court Tech Fund | 104,937 | 0 | 0 | 0 | 0 | 0 |
| 5910134 - Tran Out - Fire | 4,910,177 | 4,846,506 | 4,846,506 | 0 | 5,168,978 | 322,472 |
| 5910137 - Tran Out HOME Fund | 0 | 0 | 0 | 0 | 943,187 | 943,187 |
| 5910149 - Tran Out E192 | 727,669 | 1,318,111 | 1,317,695 | 1,317,695 | 1,817,295 | 499,184 |
| 5910150 - Tran Out W192 | 4,197,958 | 4,548,890 | 4,548,205 | 4,548,205 | 5,896,732 | 1,347,842 |
| 5910154 - Tran Out-constitutional Gas Tx | 8,939,359 | 9,368,270 | 9,368,270 | 7,026,203 | 9,911,675 | 543,405 |
| 5910158 - Tran Out-intergov Radio Comm | 419,601 | 466,649 | 466,649 | 349,987 | 468,750 | 2,101 |
| 5910189 - Tran Out - 2nd LOFT | 2,267,240 | 2,267,240 | 2,267,240 | 1,700,430 | 250,223 | -2,017,017 |
| 5910211 - Tran Out Sales Tax Rev 2015A | 3,368,016 | 3,369,192 | 3,369,192 | 1,684,596 | 3,374,774 | 5,582 |
| 5910242 - Transfers Out Fund 242 | 2,635,970 | 1,321,327 | 1,321,327 | 660,664 | 1,319,209 | -2,118 |
| 5910245 - Tran Out Sales Tax Rev Ref Bonc | 4,015,752 | 4,022,221 | 4,022,221 | 2,011,111 | 4,002,722 | -19,499 |
| 5910246 - Tran Out Fund 246 | 839,918 | 841,693 | 841,693 | 420,847 | 841,938 | 245 |
| 5910249 - Tran Out-Fund 249 | 3,702,506 | 3,702,488 | 3,702,488 | 1,851,244 | 3,696,928 | -5,560 |
| 5910251 - Transfer Out - Public Imp Rev Bc | 503,478 | 501,642 | 501,653 | 250,821 | 504,268 | 2,626 |
| 5910315 - Tran Out-General Capital Outlay | 3,378,495 | 25,579,858 | 25,579,858 | 19,184,894 | 5,000,000 | -20,579,858 |
| 5910502 - Tran Out - Prop & Casualty | 0 | 300,000 | 300,000 | 225,000 | 0 | -300,000 |
| 5910511 - Tran Out Fleet Fuel F511 | 20,440 | 20,280 | 20,280 | 15,210 | 0 | -20,280 |
| Transfers Out: | \$58,262,963 | \$77,685,425 | \$77,684,335 | \$52,655,198 | \$59,008,469 | -\$18,676,956 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 53,908,280 | 53,908,280 | 0 | 54,644,253 | 735,973 |
| 5990020 - Reserve For Contingency | 0 | 10,614,994 | 8,279,087 | 0 | 8,664,246 | -1,950,748 |
| Reserves - Operating: | \$0 | \$64,523,274 | \$62,187,367 | \$0 | \$63,308,499 | -\$1,214,775 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| 5990041 - Res For Capital - Designated | 0 | 1,795,758 | 1,070,258 | 0 | 1,070,258 | -725,500 |
| Reserves - Capital: | \$0 | \$1,795,758 | \$1,070,258 | \$0 | \$2,070,258 | \$274,500 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 4,032,798 | 4,657,244 | 0 | 12,806,201 | 8,773,403 |
| Reserves - Assigned: | \$0 | \$4,032,798 | \$4,657,244 | \$0 | \$12,806,201 | \$8,773,403 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 408,493 | 408,493 | 0 | 2,423,634 | 2,015,141 |
| Reserves - Stability: | \$0 | \$408,493 | \$408,493 | \$0 | \$2,423,634 | \$2,015,141 |
| TOTAL EXPENDITURES: | \$58,424,529 | \$148,695,748 | \$146,463,649 | \$52,847,401 | \$139,867,061 | -\$8,828,687 |

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.

Personnel Services supports 17.10 FTEs which is an increase of 2.05 FTEs from the FY22 Adopted Budget as a result of the annual reevaluation of position appropriations. In addition, two positions (Compliance Analyst I and Compliance Analyst II) are requested for consideration for FY23. Personnel Services increased \$234,338 due to the above-mentioned FTE changes in addition to the reclassification of existing positions that will meet the higher level qualifications and certifications within FY23 as well as the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$936 based on operational needs. Overhead rates will continue to fluctuate pending the finalization of Personnel Services.

Overall, this budget increased \$235,274 over the FY22 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – PROCUREMENT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 846,559 | 1,018,835 | 1,018,835 | 673,552 | 1,166,012 | 147,177 |
| 5120002 - Disaster Relief | 2,735 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 11,750 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -17,831 | -17,831 | 0 | -20,407 | -2,576 |
| 5160000 - Compensated Annual Leave | 52,092 | 0 | 0 | 50,681 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 24,198 | 0 | 0 | 2,878 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 13,252 | 0 | 0 | 11,583 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 35,374 | 0 | 0 | 15,306 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 14,631 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 73,409 | 77,938 | 77,938 | 56,115 | 89,199 | 11,261 |
| 5220000 - Retirement Contributions | 125,430 | 137,822 | 137,822 | 95,995 | 145,714 | 7,892 |
| 5230000 - Health Insurance | 163,693 | 177,007 | 177,007 | 135,520 | 245,946 | 68,939 |
| 5231000 - Life Insurance | 963 | 1,036 | 1,036 | 727 | 1,186 | 150 |
| 5232000 - Dental Insurance | 4,559 | 4,498 | 4,498 | 3,359 | 5,116 | 618 |
| 5233000 - Lt Disability Insurance | 1,522 | 1,629 | 1,629 | 1,174 | 1,862 | 233 |
| 5233100 - St Disability Insurance | 2,746 | 2,940 | 2,940 | 2,115 | 3,348 | 408 |
| 5240000 - Workers' Compensation | 1,674 | 1,629 | 1,629 | 1,198 | 1,865 | 236 |
| 5250000 - Unemployment Compensation | 0 | 0 | 0 | 8,851 | 0 | 0 |
| Personnel Services: | \$1,362,836 | \$1,405,503 | \$1,405,503 | \$1,070,805 | \$1,639,841 | \$234,338 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 0 | 0 | 5,000 | 0 | 0 | 0 |
| 5340000 - Other Contractual Services | 0 | 0 | 25,000 | 20,387 | 0 | 0 |
| 5400000 - Travel And Per Diem | 0 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5420000 - Freight & Postage Services | 1,655 | 1,800 | 1,800 | 1,282 | 1,800 | 0 |
| 5440000 - Rentals And Leases | 3,459 | 5,500 | 5,500 | 1,330 | 4,000 | -1,500 |
| 5450000 - Insurance | 5,228 | 13,693 | 13,693 | 13,693 | 13,693 | 0 |
| 5470000 - Printing And Binding | 2,887 | 2,000 | 2,000 | 685 | 2,500 | 500 |
| 5490000 - Oth Current Chgs & Obligations | 6,187 | 6,000 | 6,000 | 4,178 | 6,500 | 500 |
| 5490501 - OH-Workers' Compensation | 3,372 | 3,356 | 3,356 | 3,356 | 3,813 | 457 |
| 5490502 - OH-Property & Liability Insuranc | 822 | 2,238 | 2,238 | 2,238 | 2,238 | 0 |
| 5490503 - OH-Dental Insurance | 1,152 | 1,189 | 1,189 | 1,189 | 1,351 | 162 |
| 5490504 - OH-Health Insurance | 3,498 | 3,747 | 3,747 | 3,747 | 4,258 | 511 |
| 5490505 - OH-Life/AD&D, STD, LTD | 722 | 783 | 783 | 783 | 889 | 106 |
| 5511000 - Office Supplies | 5,694 | 3,500 | 3,500 | 2,723 | 3,700 | 200 |
| 5520000 - Operating Supplies | 1,478 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5540000 - Books,pubs,subs & Membership | 2,958 | 3,000 | 3,000 | 3,007 | 3,000 | 0 |
| 5541000 - Registration Fees | 2,190 | 2,000 | 2,000 | 3,368 | 2,000 | 0 |
| 5550000 - Training | 0 | 5,000 | 5,000 | 747 | 5,000 | 0 |
| Operating Expenses: | \$41,302 | \$56,806 | \$86,806 | \$62,714 | \$57,742 | \$936 |
| TOTAL EXPENDITURES: | \$1,404,138 | \$1,462,309 | \$1,492,309 | \$1,133,519 | \$1,697,583 | \$235,274 |

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 FY22 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY – PUBLIC DEFENDER

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5410000 - Communications | 6,181 | 2,000 | 2,000 | 4,040 | 2,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 317 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5520000 - Operating Supplies | 455 | 4,000 | 4,000 | 185 | 4,000 | 0 |
| Operating Expenses: | \$6,953 | \$7,000 | \$7,000 | \$4,225 | \$7,000 | \$0 |
| TOTAL EXPENDITURES: | \$6,953 | \$7,000 | \$7,000 | \$4,225 | \$7,000 | \$0 |

DEPARTMENT SUMMARY – PUBLIC SAFETY PROJECTS

TRENDS & ISSUES

The purpose of this cost center (2100) is to capture capital projects for the various Public Safety Departments in the General Fund (Animal Services, Corrections, and Emergency Management).

FY23 projects include an Emergency Management generator replacement, Corrections D&F Pod improvements, and Corrections storage warehouse; 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 - PUBLIC SAFETY PROJECTS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 336,425 | 1,044,580 | 1,037,460 | 515,227 | 710,910 | -333,670 |
| Capital Outlay: | \$336,425 | \$1,044,580 | \$1,037,460 | \$515,227 | \$710,910 | -\$333,670 |
| TOTAL EXPENDITURES: | \$336,425 | \$1,044,580 | \$1,037,460 | \$515,227 | \$710,910 | -\$333,670 |

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 increased \$3,586,217 over the FY22 Adopted Budget as detailed below.

Personnel Services support a total of 80.75 FTEs for the Public Works Department, which is a net increase of 5.65 FTEs due to the requests for an Assistant Project Manager (1.00 FTE), Intern-Construction Management (0.50 FTE), and two (2) Tradesworker (1.00 FTE each) positions. Mid-year changes account for the remainder of the changes to the FTE count, including the transfers of an Accounting Specialist position from Road & Bridge (1.00 FTE) and a Maintenance Technician from the Building Maintenance OHP budget (1.00 FTE), as well as the mid-year Countywide organizational changes approved by the Board (0.15 FTE).

Overall, Personnel Services increased \$553,290 primarily due to the above, as well as the following:

- Worker's Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY23; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

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 \$549,795 which reflects an overall increase of \$91,629 over the FY22 Adopted Budget due to repair & maintenance services for navigational sign replacements.

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 \$3,627,725, which is an increase of \$2,007,602, due largely to a \$2,300,000 Capital Outlay request for an updated Mosquito Control facility.

Public Works Projects (4100) include modifications to the Supervisor of Elections facility at Government Center, the McCormick Veteran's Center, Corrections facility renovations, and BOCC Administration building reconfiguration. Ongoing projects will be funded by Fund Balance and will be included later 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 \$1,223,608, which is a decrease of \$161,321 from the FY22 Adopted Budget primarily due to a decrease in Professional Services, which was partially offset by salary adjustments as noted above.

Facilities Maintenance (4125) supports expenditures needed to provide general repair, maintenance, and cleaning services for all County buildings. The total request is \$15,067,181, which is a decrease of \$229,947. Overall, the changes are a result of decreases in Repair & Maintenance services for planned maintenance projects in FY23, including re-paving, as well as a decrease in Office Equipment. In addition, Capital Outlay requests total \$235,000 for improvements to the cooling towers at Government Center and Courthouse Square.

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 \$387,438, which remains unchanged from the FY22 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 \$172,817, which is an increase of \$5,259 over the FY22 Adopted Budget primarily due to Personnel Services as noted on the previous page.

Fleet Vehicles/Equipment (4144) was established in FY21 to centralize the purchasing and tracking of countywide fleet assets managed by Fleet. A total of \$1,417,471 is being requested in Capital Outlay, which includes requests for new and replacement Fleet vehicles for multiple departments supported by the General Fund.

The Mowing Unit (4158) was established to centralize contract management for mowing. The total request is \$5,770,234 and reflects an increase of \$425,016, primarily due to increases in Other Contractual Services related largely to inflation.

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: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 3,223,427 | 3,887,290 | 3,887,290 | 2,478,328 | 4,212,459 | 325,169 |
| 5120002 - Disaster Relief | 12,713 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 210 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 105,675 | 0 | 0 |
| 5130000 - Other Salaries & Wages | 65,073 | 0 | 0 | 50,566 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -70,391 | -70,391 | 0 | -76,087 | -5,696 |
| 5140000 - Overtime | 77,612 | 135,000 | 135,000 | 82,285 | 135,000 | 0 |
| 5140003 - Overtime- Disaster Relief | 258 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 237,199 | 0 | 0 | 146,718 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 29,096 | 0 | 0 | 48,977 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 24,874 | 0 | 0 | 21,904 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 136,780 | 0 | 0 | 91,828 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 12,107 | 0 | 0 | 31,621 | 0 | 0 |
| 5210000 - Fica Taxes | 279,609 | 307,700 | 307,700 | 223,638 | 332,583 | 24,883 |
| 5220000 - Retirement Contributions | 439,852 | 495,171 | 495,171 | 359,494 | 557,871 | 62,700 |
| 5230000 - Health Insurance | 849,365 | 1,015,874 | 1,015,874 | 669,416 | 1,161,099 | 145,225 |
| 5231000 - Life Insurance | 3,620 | 4,086 | 4,086 | 2,642 | 4,352 | 266 |
| 5232000 - Dental Insurance | 21,211 | 23,120 | 23,120 | 15,957 | 23,999 | 879 |
| 5233000 - Lt Disability Insurance | 5,691 | 6,441 | 6,441 | 4,260 | 6,844 | 403 |
| 5233100 - St Disability Insurance | 10,175 | 11,491 | 11,491 | 7,640 | 12,301 | 810 |
| 5240000 - Workers' Compensation | 132,355 | 128,811 | 128,811 | 100,567 | 127,462 | -1,349 |
| 5250000 - Unemployment Compensation | 883 | 0 | 0 | 4,950 | 0 | 0 |
| Personnel Services: | \$5,561,901 | \$5,944,593 | \$5,944,593 | \$4,446,677 | \$6,497,883 | \$553,290 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 303,875 | 791,000 | 928,562 | 281,382 | 533,000 | -258,000 |
| 5310006 - Legal Fees | 2,390 | 0 | 0 | 0 | 0 | 0 |
| 5312000 - Tax Collector Fees | 0 | 0 | 0 | 12 | 0 | 0 |
| 5314000 - Medical Svcs | 0 | 1,400 | 1,400 | 0 | 1,800 | 400 |
| 5340000 - Other Contractual Services | 4,080,323 | 4,766,849 | 4,770,908 | 2,935,390 | 5,901,326 | 1,134,477 |
| 5340013 - Other Contractual - NM | 59,905 | 1,190,673 | 1,190,673 | 88,081 | 728,010 | -462,663 |
| 5349999 - Oth Svcs - Contra | -67,240 | -73,957 | -73,957 | -50,430 | -73,957 | 0 |
| 5400000 - Travel And Per Diem | 312 | 8,710 | 8,710 | 1,251 | 7,710 | -1,000 |
| 5410000 - Communications | 64,167 | 73,775 | 73,775 | 49,093 | 78,763 | 4,988 |
| 5420000 - Freight & Postage Services | 672 | 815 | 815 | 115 | 815 | 0 |
| 5430000 - Utility Services | 2,941,914 | 3,220,431 | 3,220,431 | 1,962,173 | 3,181,081 | -39,350 |
| 5430005 - Utility Services - NM | 0 | 12,900 | 12,900 | 0 | 12,900 | 0 |
| 5440000 - Rentals And Leases | 140,752 | 116,010 | 116,010 | 76,145 | 119,010 | 3,000 |
| 5450000 - Insurance | 162,293 | 96,752 | 96,752 | 96,752 | 96,752 | 0 |
| 5450004 - Insurance-NM | 0 | 152,337 | 152,337 | 0 | 152,337 | 0 |
| 5460000 - Repair & Maintenance Svcs | 3,450,491 | 5,545,260 | 6,144,786 | 2,215,670 | 5,373,480 | -171,780 |
| 5460008 - R&M Parking re-paving | 32,458 | 130,600 | 130,600 | 48,328 | 20,000 | -110,600 |
| 5462000 - Rep & Maint-automotive | 45,149 | 57,290 | 57,290 | 42,022 | 62,540 | 5,250 |
| 5470000 - Printing And Binding | 18,972 | 12,550 | 12,550 | 14,811 | 15,050 | 2,500 |
| 5480005 - Other Contractual Obligations | 0 | 0 | 0 | 210 | 10,000 | 10,000 |
| 5490000 - Oth Current Chgs & Obligations | 191,510 | 562,389 | 798,012 | 9,506 | 757,226 | 194,837 |
| 5490090 - Property Taxes | 96 | 0 | 0 | 100 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 18,024 | 16,746 | 16,746 | 16,746 | 18,005 | 1,259 |
| 5490502 - OH-Property & Liability Insuranc | 25,382 | 40,715 | 40,715 | 40,715 | 40,715 | 0 |

DEPARTMENT SUMMARY - PUBLIC WORKS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490503 - OH-Dental Insurance | 6,153 | 5,934 | 5,934 | 5,934 | 6,225 | 291 |
| 5490504 - OH-Health Insurance | 18,701 | 18,701 | 18,701 | 18,701 | 19,622 | 921 |
| 5490505 - OH-Life/AD&D, STD, LTD | 4,400 | 4,245 | 4,245 | 4,245 | 4,097 | -148 |
| 5490509 - OH-Fleet Oversight | 11,130 | 15,252 | 15,252 | 15,252 | 15,252 | 0 |
| 5490511 - OH-Fleet Fuel | 16,111 | 33,108 | 33,108 | 33,108 | 33,108 | 0 |
| 5511000 - Office Supplies | 12,629 | 19,200 | 19,200 | 7,008 | 20,250 | 1,050 |
| 5512000 - Office Equipment | 10,535 | 220,000 | 220,000 | 10,706 | 100,000 | -120,000 |
| 5520000 - Operating Supplies | 56,724 | 67,550 | 67,550 | 70,485 | 87,075 | 19,525 |
| 5520010 - Computer Software | 1,395 | 0 | 0 | 804 | 0 | 0 |
| 5520020 - Computer Hardware, Non-Capit | 6,809 | 0 | 0 | 230 | 0 | 0 |
| 5520021 - Computer Hardware, Operating | 2,629 | 0 | 0 | 0 | 0 | 0 |
| 5521000 - Gas & Oil | 179,750 | 227,723 | 227,723 | 169,685 | 251,489 | 23,766 |
| 5522000 - Chemicals | 59,005 | 122,899 | 122,899 | 57,994 | 122,899 | 0 |
| 5523000 - Protective Clothing | 0 | 275 | 275 | 110 | 4,300 | 4,025 |
| 5524000 - Oper Supp-miscellaneous | 0 | 0 | 0 | 15 | 0 | 0 |
| 5524500 - Cleaning Supplies | 5,206 | 5,850 | 5,850 | 6,268 | 6,100 | 250 |
| 5525000 - Tools | 20,962 | 20,250 | 20,250 | 13,099 | 18,650 | -1,600 |
| 5526000 - Clothing | 0 | 700 | 700 | 2,798 | 400 | -300 |
| 5528000 - Medicine | 481 | 375 | 375 | 36 | 375 | 0 |
| 5540000 - Books,pubs,subs & Membership | 14,850 | 16,320 | 16,320 | 10,835 | 16,170 | -150 |
| 5541000 - Registration Fees | 0 | 2,000 | 2,000 | 1,255 | 4,000 | 2,000 |
| 5550000 - Training | 40 | 16,840 | 16,840 | 4,343 | 19,340 | 2,500 |
| Operating Expenses: | \$11,898,955 | \$17,520,467 | \$18,497,237 | \$8,260,984 | \$17,765,915 | \$245,448 |
| Capital Outlay: | | | | | | |
| 5628000 - Buildings Improvements | 0 | 312,000 | 312,000 | 0 | 0 | -312,000 |
| 5640000 - Machinery & Equipment | 119,333 | 463,000 | 471,488 | 192,575 | 345,786 | -117,214 |
| 5640100 - Vehicles | 89,012 | 0 | 0 | 0 | 854,095 | 854,095 |
| 5650000 - Construction In Progress | 441,772 | 11,169,092 | 15,634,281 | 826,513 | 13,531,690 | 2,362,598 |
| Capital Outlay: | \$650,117 | \$11,944,092 | \$16,417,769 | \$1,019,088 | \$14,731,571 | \$2,787,479 |
| TOTAL EXPENDITURES: | \$18,110,973 | \$35,409,152 | \$40,859,599 | \$13,726,749 | \$38,995,369 | \$3,586,217 |

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.

Personnel Services supports 8.20 FTEs which is an increase of 1.55 FTEs from the FY22 Adopted Budget due to the Countywide organizational changes as well as the annual reevaluation of existing position appropriations between OMB and Special Assessments. Personnel Services increased \$186,960 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 FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$17,236 primarily due to transferring the advertisements and printing costs into this Cost Center which were previously budgeted in Cost Center 1241 as a result of the above mentioned changes.

Overall, this Office increased \$204,196 over the FY22 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY - SPECIAL ASSESSMENTS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 329,252 | 387,912 | 387,912 | 291,700 | 510,981 | 123,069 |
| 5126000 - Other Salary | 0 | 0 | 0 | 8,125 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -6,815 | -6,815 | 0 | -8,970 | -2,155 |
| 5140000 - Overtime | 1,020 | 1,500 | 1,500 | 131 | 1,500 | 0 |
| 5150300 - Class C Meals | 99 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 18,218 | 0 | 0 | 12,774 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 0 | 0 | 0 | 2,575 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 3,300 | 0 | 0 | 3,567 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 13,695 | 0 | 0 | 9,146 | 0 | 0 |
| 5210000 - Fica Taxes | 26,619 | 29,791 | 29,791 | 23,426 | 39,203 | 9,412 |
| 5220000 - Retirement Contributions | 41,853 | 46,969 | 46,969 | 40,008 | 72,364 | 25,395 |
| 5230000 - Health Insurance | 90,379 | 101,768 | 101,768 | 82,418 | 131,094 | 29,326 |
| 5231000 - Life Insurance | 366 | 393 | 393 | 309 | 521 | 128 |
| 5232000 - Dental Insurance | 1,723 | 1,689 | 1,689 | 1,597 | 2,526 | 837 |
| 5233000 - Lt Disability Insurance | 574 | 623 | 623 | 500 | 820 | 197 |
| 5233100 - St Disability Insurance | 1,015 | 1,103 | 1,103 | 895 | 1,481 | 378 |
| 5240000 - Workers' Compensation | 2,386 | 2,837 | 2,837 | 2,249 | 3,210 | 373 |
| 5250000 - Unemployment Compensation | 1,100 | 0 | 0 | 275 | 0 | 0 |
| Personnel Services: | \$531,599 | \$567,770 | \$567,770 | \$479,696 | \$754,730 | \$186,960 |
| Operating Expenses: | | | | | | |
| 5410000 - Communications | 3,178 | 3,100 | 3,100 | 2,154 | 3,100 | 0 |
| 5420000 - Freight & Postage Services | 1,598 | 1,000 | 1,000 | 362 | 1,100 | 100 |
| 5440000 - Rentals And Leases | 1,214 | 1,120 | 1,120 | 776 | 1,120 | 0 |
| 5450000 - Insurance | 1,889 | 3,047 | 3,047 | 3,047 | 3,047 | 0 |
| 5460000 - Repair & Maintenance Svcs | 0 | 57,928 | 57,928 | 10,664 | 57,928 | 0 |
| 5462000 - Rep & Maint-automotive | 2,402 | 2,100 | 2,100 | 278 | 2,100 | 0 |
| 5470000 - Printing And Binding | 461 | 100 | 100 | 0 | 5,200 | 5,100 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 0 | 0 | 0 | 7,000 | 7,000 |
| 5490501 - OH-Workers' Compensation | 1,632 | 1,482 | 1,482 | 1,482 | 1,829 | 347 |
| 5490502 - OH-Property & Liability Insuranc | 297 | 498 | 498 | 498 | 498 | 0 |
| 5490503 - OH-Dental Insurance | 557 | 525 | 525 | 525 | 648 | 123 |
| 5490504 - OH-Health Insurance | 1,693 | 1,656 | 1,656 | 1,656 | 2,042 | 386 |
| 5490505 - OH-Life/AD&D, STD, LTD | 374 | 346 | 346 | 346 | 426 | 80 |
| 5490509 - OH-Fleet Oversight | 315 | 492 | 492 | 492 | 492 | 0 |
| 5490511 - OH-Fleet Fuel | 456 | 1,068 | 1,068 | 1,068 | 1,068 | 0 |
| 5511000 - Office Supplies | 1,141 | 1,200 | 1,200 | 1,634 | 2,000 | 800 |
| 5520000 - Operating Supplies | 2,490 | 1,700 | 1,700 | 695 | 1,700 | 0 |
| 5521000 - Gas & Oil | 6,826 | 8,000 | 8,000 | 7,593 | 10,000 | 2,000 |
| 5540000 - Books,pubs,subs & Membership | 0 | 0 | 0 | 0 | 200 | 200 |
| 5550000 - Training | 650 | 1,000 | 1,000 | 0 | 2,100 | 1,100 |
| Operating Expenses: | \$27,174 | \$86,362 | \$86,362 | \$33,270 | \$103,598 | \$17,236 |
| TOTAL EXPENDITURES: | \$558,773 | \$654,132 | \$654,132 | \$512,966 | \$858,328 | \$204,196 |

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 FY22 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY – STATE ATTORNEY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5410000 - Communications | 5,503 | 8,000 | 8,000 | 2,816 | 8,000 | 0 |
| Operating Expenses: | \$5,503 | \$8,000 | \$8,000 | \$2,816 | \$8,000 | \$0 |
| TOTAL EXPENDITURES: | \$5,503 | \$8,000 | \$8,000 | \$2,816 | \$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 accounted for the approved settlement payments from UCF to the County which were completed in FY22.

Personnel Services supports 3.80 FTEs which is an increase of 1.10 FTEs from the FY22 Adopted Budget due to the reallocation of positions from the West 192 Redevelopment Fund (150) as a result of its sunset. Personnel Services increased \$216,334 over the FY22 Adopted Budget due to the allocation changes mentioned above 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 FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$843,197 primarily due to the reallocation of expenditures from Fund 150, as well as increases in Professional Services for a consultant for Economic Strategic Initiatives, Books & Publications for new CoStar membership, Other Current Charges & Obligations for Mainstreet Grant Program, other targeted industry incentives program, and Technology Development.

There is no Capital Outlay budgeted for FY23 at this time. Ongoing projects will be supported by Fund Balance and included later in the budget process to ensure as accurate of estimates as possible.

Grants & Aids decreased as a result of the final payment for Center for Neovation Trust being completed in FY22.

Overall, the Department's budget decreased \$1,443,506 the FY22 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 139,075 | 253,840 | 253,840 | 102,965 | 399,840 | 146,000 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 175 | 0 | 0 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 38 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 0 | 0 | 0 | 203 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 438 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -4,441 | -4,441 | 0 | -6,997 | -2,556 |
| 5140000 - Overtime | 926 | 200 | 200 | 0 | 0 | -200 |
| 5160000 - Compensated Annual Leave | 7,415 | 0 | 0 | 4,017 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 12,197 | 0 | 0 | 734 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,073 | 0 | 0 | 1,960 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 2,561 | 0 | 0 | 1,484 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 16,107 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 11,442 | 19,420 | 19,420 | 7,899 | 30,591 | 11,171 |
| 5220000 - Retirement Contributions | 23,371 | 46,015 | 46,015 | 14,752 | 81,121 | 35,106 |
| 5230000 - Health Insurance | 29,024 | 48,085 | 48,085 | 22,975 | 73,596 | 25,511 |
| 5231000 - Life Insurance | 154 | 258 | 258 | 107 | 406 | 148 |
| 5232000 - Dental Insurance | 496 | 761 | 761 | 366 | 1,120 | 359 |
| 5233000 - Lt Disability Insurance | 242 | 407 | 407 | 172 | 625 | 218 |
| 5233100 - St Disability Insurance | 414 | 682 | 682 | 297 | 1,027 | 345 |
| 5240000 - Workers' Compensation | 304 | 407 | 407 | 179 | 639 | 232 |
| Personnel Services: | \$244,801 | \$365,634 | \$365,634 | \$158,759 | \$581,968 | \$216,334 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 1,107,593 | 215,000 | 215,000 | 229,688 | 772,525 | 557,525 |
| 5310006 - Legal Fees | 0 | 30,000 | 30,000 | 82 | 30,000 | 0 |
| 5340000 - Other Contractual Services | 466,554 | 951,320 | 1,973,621 | 558,290 | 1,033,670 | 82,350 |
| 5400000 - Travel And Per Diem | 3,696 | 10,000 | 10,000 | 4,141 | 10,500 | 500 |
| 5410000 - Communications | 2,389 | 2,400 | 2,400 | 1,380 | 3,563 | 1,163 |
| 5420000 - Freight & Postage Services | 11 | 250 | 250 | 11 | 250 | 0 |
| 5440000 - Rentals And Leases | 2,035 | 1,200 | 1,200 | 628 | 2,800 | 1,600 |
| 5450000 - Insurance | 1,843 | 1,775 | 1,775 | 1,775 | 9,880 | 8,105 |
| 5462000 - Rep & Maint-automotive | 254 | 500 | 500 | 16 | 600 | 100 |
| 5470000 - Printing And Binding | 642 | 5,000 | 5,000 | 2,395 | 5,000 | 0 |
| 5480000 - Promotional Activities | 5,462 | 22,500 | 22,500 | 3,286 | 22,500 | 0 |
| 5488000 - Promotional-ads/media Buys | 0 | 3,000 | 3,000 | 0 | 3,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 117,783 | 694,336 | 694,336 | 74,479 | 874,336 | 180,000 |
| 5490501 - OH-Workers' Compensation | 600 | 601 | 601 | 601 | 847 | 246 |
| 5490502 - OH-Property & Liability Insuranc | 30,757 | 290 | 290 | 290 | 290 | 0 |
| 5490503 - OH-Dental Insurance | 206 | 213 | 213 | 213 | 298 | 85 |
| 5490504 - OH-Health Insurance | 624 | 672 | 672 | 672 | 948 | 276 |
| 5490505 - OH-Life/AD&D, STD, LTD | 121 | 141 | 141 | 141 | 198 | 57 |
| 5490509 - OH-Fleet Oversight | 105 | 164 | 164 | 164 | 164 | 0 |
| 5490511 - OH-Fleet Fuel | 152 | 356 | 356 | 356 | 356 | 0 |
| 5511000 - Office Supplies | 274 | 500 | 500 | 203 | 1,650 | 1,150 |
| 5520000 - Operating Supplies | 62 | 1,000 | 1,000 | 300 | 1,000 | 0 |
| 5521000 - Gas & Oil | 167 | 500 | 500 | 0 | 2,000 | 1,500 |
| 5540000 - Books,pubs,subs & Membership | 12,109 | 12,805 | 12,805 | 14,905 | 21,145 | 8,340 |
| 5541000 - Registration Fees | 660 | 8,500 | 8,500 | 1,380 | 8,700 | 200 |

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | \$1,754,100 | \$1,963,023 | \$2,985,324 | \$895,398 | \$2,806,220 | \$843,197 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 0 | 3,037 | 3,037 | 0 | 0 | -3,037 |
| Capital Outlay: | \$0 | \$3,037 | \$3,037 | \$0 | \$0 | -\$3,037 |
| Grants and Aids: | | | | | | |
| 5820000 - Aids To Private Organization | 11,673,391 | 5,500,000 | 6,326,609 | 6,120,870 | 3,000,000 | -2,500,000 |
| Grants and Aids: | \$11,673,391 | \$5,500,000 | \$6,326,609 | \$6,120,870 | \$3,000,000 | -\$2,500,000 |
| TOTAL EXPENDITURES: | \$13,672,292 | \$7,831,694 | \$9,680,604 | \$7,175,026 | \$6,388,188 | -\$1,443,506 |

DEPARTMENT SUMMARY – SUSTAINABILITY

TRENDS & ISSUES

The Office of Sustainability is responsible for planning, organizing, guiding, and coordinating sustainability initiatives within County Government and throughout the County.

The Office of Sustainability supports .80 FTEs for the Director of Sustainability. This is a new orgkey that was created for FY23 whereas previously the Office of Sustainability was combined with Government Affairs and Internal Compliance.

Personnel Services overall totals \$145,333 for FY23 and includes the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures overall is \$391,668 largely due to Professional Services. Overhead rates will continue to fluctuate pending the finalization of Personnel Services.

Overall, this budget is \$537,001 for FY23.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - SUSTAINABILITY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 0 | 0 | 0 | 0 | 112,348 | 112,348 |
| 5130001 - Vacancy Factor | 0 | 0 | 0 | 0 | -1,966 | -1,966 |
| 5210000 - Fica Taxes | 0 | 0 | 0 | 0 | 8,595 | 8,595 |
| 5220000 - Retirement Contributions | 0 | 0 | 0 | 0 | 13,381 | 13,381 |
| 5230000 - Health Insurance | 0 | 0 | 0 | 0 | 11,962 | 11,962 |
| 5231000 - Life Insurance | 0 | 0 | 0 | 0 | 114 | 114 |
| 5232000 - Dental Insurance | 0 | 0 | 0 | 0 | 262 | 262 |
| 5233000 - Lt Disability Insurance | 0 | 0 | 0 | 0 | 180 | 180 |
| 5233100 - St Disability Insurance | 0 | 0 | 0 | 0 | 277 | 277 |
| 5240000 - Workers' Compensation | 0 | 0 | 0 | 0 | 180 | 180 |
| Personnel Services: | \$0 | \$0 | \$0 | \$0 | \$145,333 | \$145,333 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 0 | 0 | 0 | 0 | 375,000 | 375,000 |
| 5400000 - Travel And Per Diem | 0 | 0 | 0 | 0 | 2,200 | 2,200 |
| 5470000 - Printing And Binding | 0 | 0 | 0 | 0 | 500 | 500 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 0 | 0 | 0 | 500 | 500 |
| 5490501 - OH-Workers' Compensation | 0 | 0 | 0 | 0 | 178 | 178 |
| 5490503 - OH-Dental Insurance | 0 | 0 | 0 | 0 | 63 | 63 |
| 5490504 - OH-Health Insurance | 0 | 0 | 0 | 0 | 199 | 199 |
| 5490505 - OH-Life/AD&D, STD, LTD | 0 | 0 | 0 | 0 | 42 | 42 |
| 5511000 - Office Supplies | 0 | 0 | 0 | 0 | 500 | 500 |
| 5540000 - Books,pubs,subs & Membership | 0 | 0 | 0 | 0 | 11,011 | 11,011 |
| 5550000 - Training | 0 | 0 | 0 | 0 | 1,475 | 1,475 |
| Operating Expenses: | \$0 | \$0 | \$0 | \$0 | \$391,668 | \$391,668 |
| TOTAL EXPENDITURES: | \$0 | \$0 | \$0 | \$0 | \$537,001 | \$537,001 |

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: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490000 - Oth Current Chgs & Obligations | 280,549 | 216,894 | 246,988 | 74,565 | 238,010 | 21,116 |
| Operating Expenses: | \$280,549 | \$216,894 | \$246,988 | \$74,565 | \$238,010 | \$21,116 |
| TOTAL EXPENDITURES: | \$280,549 | \$216,894 | \$246,988 | \$74,565 | \$238,010 | \$21,116 |

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

TRENDS & ISSUES

The Transportation and Transit Department in the General Fund consists of the Mobility Fee Coordination (1405) and Transit Shelter (1408). Roadway Bank (1404) has been moved back to Community Development to align with the County's organizational structure.

Mobility Fee Coordination (1405) administers and maintains various Impact Fees including fire, parks, and schools. The total request is \$120,000, which is solely attributed to charges when payments are made by credit cards. This is an increase of \$20,000 due to the projected increase in credit card payments.

Transit Shelter (1408) collects fees from developers who opted-out of building a shelter per development review requirements and instead provides funding for the County to construct. The total request is \$111,380 which is unchanged from the FY22 Adopted Budget.

Overall, this Department's budget totals \$231,380 which is an increase of \$20,000 over the FY22 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--------------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 110,625 | 211,380 | 211,380 | 97,280 | 231,380 | 20,000 |
| Operating Expenses: | \$110,625 | \$211,380 | \$211,380 | \$97,280 | \$231,380 | \$20,000 |
| TOTAL EXPENDITURES: | \$110,625 | \$211,380 | \$211,380 | \$97,280 | \$231,380 | \$20,000 |

FUND 010 – DESIGNATED AD VALOREM TAX

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was established by Ordinance #12-40 which provides funds to support Transportation. 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. FY23 appropriations include \$15,811,790 to support Transportation.

REVENUES

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

010-DESIGNATED AD VALOREM TAX

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Transfers In | 18,231,447 | 15,211,058 | 15,211,058 | 11,408,294 | 15,811,790 | 600,732 |
| Total | 18,231,447 | 15,211,058 | 15,211,058 | 11,408,294 | 15,811,790 | 600,732 |
| Expenditures | | | | | | |
| Transfers Out | 18,231,447 | 15,211,058 | 15,211,058 | 11,408,294 | 15,811,790 | 600,732 |
| Total | 18,231,447 | 15,211,058 | 15,211,058 | 11,408,294 | 15,811,790 | 600,732 |

DEPARTMENT SUMMARY - DESIGNATED AD VALOREM TAX

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910102 - Tran Out-transportation Trust | 18,231,447 | 15,211,058 | 15,211,058 | 11,408,294 | 15,811,790 | 600,732 |
| Transfers Out: | \$18,231,447 | \$15,211,058 | \$15,211,058 | \$11,408,294 | \$15,811,790 | \$600,732 |
| TOTAL EXPENDITURES: | \$18,231,447 | \$15,211,058 | \$15,211,058 | \$11,408,294 | \$15,811,790 | \$600,732 |

SPECIAL REVENUE FUNDS

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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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 143 | 0 | 0 | -80 | 0 | 0 |
| Fund Balance | 0 | 6,346,866 | 7,052,151 | 0 | 6,709,055 | 362,189 |
| Total | 143 | 6,346,866 | 7,052,151 | -80 | 6,709,055 | 362,189 |
| Expenditures | | | | | | |
| Operating Expenses | 343,049 | 343,049 | 343,049 | 171,525 | 343,049 | 0 |
| Reserves - Restricted | 0 | 6,003,817 | 6,709,102 | 0 | 6,366,006 | 362,189 |
| Total | 343,049 | 6,346,866 | 7,052,151 | 171,525 | 6,709,055 | 362,189 |

101-TDT RIDA TAX BOND 2012 PROJECT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 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 | 6,003,817 | 6,709,102 | 0 | 6,366,006 | 362,189 |
| Reserves - Restricted: | \$0 | \$6,003,817 | \$6,709,102 | \$0 | \$6,366,006 | \$362,189 |
| TOTAL EXPENDITURES: | \$343,049 | \$6,346,866 | \$7,052,151 | \$171,525 | \$6,709,055 | \$362,189 |

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund is comprised of two departments, Transportation & Transit and Public Works, which support expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Personnel Services support 169.75 FTEs, which is a net increase of 1.50 FTEs due to a request for 1.00 new FTE for a Warehouse Manager (Transportation), as well as mid-year reclassifications between funds (.50 FTEs).

Overall, Personnel Services increased \$661,583 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 FY23; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$2,226,040 over the FY22 Adopted Budget, primarily due to an increase in Professional Services for Consultant Services, repair and maintenance services, utilities, and other contractual services, such as janitorial services, based on anticipated needs for FY23.

Capital Outlay has decreased \$313,321 from the FY22 Adopted Budget. Requests include Fleet vehicles, as well as an asphalt grinder for Traffic Engineering.

Debt Service increased \$48,176 which provides funding associated with Sunrail and lease payments for vehicles purchased in prior years.

Transfers Out increased \$54,195 over the FY22 Adopted Budget primarily due to the cost allocation plan.

Reserves – Assigned decreased \$500,000 from the FY22 Adopted Budget, as funds were utilized to begin the work required of unfunded mandate (HB53) for a stormwater plan requirement.

Overall, the FY23 Recommended Budget reflects an increase of \$2,204,569 over the FY22 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). 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 continue to reflect a stabilization from prior years.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) in the amount of \$15,811,790 to support operations, as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Other Taxes | 9,034,235 | 8,422,919 | 8,422,919 | 4,640,961 | 8,744,827 | 321,908 |
| Permits, Fees & Special Assessments | 427,961 | 336,361 | 336,361 | 338,913 | 369,235 | 32,874 |
| Intergovernmental Revenue | 2,041,018 | 1,987,076 | 1,987,076 | 1,078,546 | 2,046,151 | 59,075 |
| Charges For Services | 565,862 | 460,481 | 460,481 | 374,439 | 482,755 | 22,274 |
| Miscellaneous Revenues | 214,966 | 48,714 | 548,714 | 12,296 | 86,658 | 37,944 |
| Less 5% Statutory Reduction | 0 | -562,777 | -562,777 | 0 | -586,482 | -23,705 |
| Transfers In | 18,350,844 | 15,226,148 | 15,226,148 | 11,419,611 | 15,826,884 | 600,736 |
| Other Sources | 34,714 | 213,100 | 213,100 | 213,100 | 104,016 | -109,084 |
| Fund Balance | 0 | 7,097,740 | 12,781,801 | 0 | 8,360,287 | 1,262,547 |
| Total | 30,669,599 | 33,229,762 | 39,413,823 | 18,077,865 | 35,434,331 | 2,204,569 |
| Expenditures | | | | | | |
| Personnel Services | 11,101,223 | 12,912,129 | 12,948,326 | 8,787,205 | 13,573,712 | 661,583 |
| Operating Expenses | 8,388,851 | 13,187,674 | 16,076,124 | 6,122,502 | 15,413,714 | 2,226,040 |
| Capital Outlay | 393,707 | 464,337 | 478,603 | 70,661 | 151,016 | -313,321 |
| Debt Service | 1,411,030 | 1,418,146 | 1,419,315 | 1,419,110 | 1,466,322 | 48,176 |
| Transfers Out | 2,087,988 | 2,357,059 | 2,357,059 | 1,767,794 | 2,411,254 | 54,195 |
| Reserves - Debt | 0 | 1,390,417 | 1,390,417 | 0 | 1,418,313 | 27,896 |
| Reserves - Assigned | 0 | 1,500,000 | 4,743,979 | 0 | 1,000,000 | -500,000 |
| Total | 23,382,800 | 33,229,762 | 39,413,823 | 18,167,272 | 35,434,331 | 2,204,569 |

102-TRANSPORTATION TRUST FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 6,446,095 | 8,493,888 | 8,530,085 | 5,032,687 | 8,780,629 | 286,741 |
| 5120002 - Disaster Relief | 36,602 | 0 | 0 | 8 | 0 | 0 |
| 5122000 - Car Allowance | 3,150 | 3,150 | 3,150 | 2,013 | 3,150 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 192,863 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -146,588 | -146,588 | 0 | -155,114 | -8,526 |
| 5140000 - Overtime | 67,503 | 82,506 | 82,506 | 70,175 | 82,506 | 0 |
| 5160000 - Compensated Annual Leave | 425,571 | 0 | 0 | 292,209 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 56,454 | 0 | 0 | 67,675 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 53,712 | 0 | 0 | 47,879 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 273,586 | 0 | 0 | 157,559 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 32,822 | 0 | 0 | 73,547 | 0 | 0 |
| 5170020 - Sick Bank Leave | 0 | 0 | 0 | 4,542 | 0 | 0 |
| 5210000 - Fica Taxes | 539,906 | 640,793 | 640,793 | 434,811 | 678,030 | 37,237 |
| 5220000 - Retirement Contributions | 828,773 | 975,243 | 975,243 | 688,173 | 1,141,524 | 166,281 |
| 5230000 - Health Insurance | 1,771,864 | 2,253,429 | 2,253,429 | 1,304,442 | 2,439,070 | 185,641 |
| 5231000 - Life Insurance | 7,253 | 8,505 | 8,505 | 5,402 | 8,997 | 492 |
| 5232000 - Dental Insurance | 45,109 | 52,338 | 52,338 | 32,837 | 52,216 | -122 |
| 5233000 - Lt Disability Insurance | 11,406 | 13,403 | 13,403 | 8,723 | 14,172 | 769 |
| 5233100 - St Disability Insurance | 20,409 | 23,923 | 23,923 | 15,547 | 25,251 | 1,328 |
| 5240000 - Workers' Compensation | 476,756 | 511,539 | 511,539 | 355,840 | 503,281 | -8,258 |
| 5250000 - Unemployment Compensation | 4,252 | 0 | 0 | 275 | 0 | 0 |
| Personnel Services: | \$11,101,223 | \$12,912,129 | \$12,948,326 | \$8,787,205 | \$13,573,712 | \$661,583 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 2,219,400 | 5,515,561 | 8,016,169 | 1,670,055 | 6,495,292 | 979,731 |
| 5310006 - Legal Fees | 48,121 | 0 | 0 | 303 | 0 | 0 |
| 5340000 - Other Contractual Services | 415,010 | 827,736 | 862,236 | 287,402 | 995,165 | 167,429 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 259 | 0 | 0 |
| 5400000 - Travel And Per Diem | 4,147 | 10,433 | 10,433 | 5,083 | 11,783 | 1,350 |
| 5410000 - Communications | 20,297 | 24,621 | 24,621 | 12,323 | 25,149 | 528 |
| 5420000 - Freight & Postage Services | 3,629 | 3,400 | 3,400 | 1,954 | 3,350 | -50 |
| 5430000 - Utility Services | 568,848 | 668,726 | 668,726 | 433,839 | 809,519 | 140,793 |
| 5440000 - Rentals And Leases | 6,923 | 33,491 | 33,491 | 5,003 | 31,810 | -1,681 |
| 5450000 - Insurance | 617,552 | 503,614 | 503,614 | 503,614 | 503,614 | 0 |
| 5460000 - Repair & Maintenance Svcs | 1,488,932 | 1,956,149 | 2,109,491 | 982,989 | 2,525,810 | 569,661 |
| 5460008 - R&M Parking re-paving | 1,398 | 0 | 0 | 0 | 0 | 0 |
| 5460010 - Repairs & Maint Software | 16,448 | 0 | 0 | 0 | 0 | 0 |
| 5462000 - Rep & Maint-automotive | 790,207 | 841,684 | 841,684 | 529,334 | 841,934 | 250 |
| 5470000 - Printing And Binding | 416 | 1,050 | 1,050 | 204 | 1,250 | 200 |
| 5490000 - Oth Current Chgs & Obligations | 2,564 | 8,390 | 8,390 | 1,488 | 3,220 | -5,170 |
| 5490090 - Property Taxes | 162 | 200 | 200 | 217 | 200 | 0 |
| 5490400 - Bad Debt | 1,866 | 0 | 0 | 0 | 0 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 1,743 | 0 | 0 | 150 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 39,420 | 37,522 | 37,522 | 37,522 | 37,858 | 336 |
| 5490502 - OH-Property & Liability Insuranc | 97,060 | 82,321 | 82,321 | 82,321 | 82,321 | 0 |
| 5490503 - OH-Dental Insurance | 13,472 | 13,292 | 13,292 | 13,292 | 13,410 | 118 |
| 5490504 - OH-Health Insurance | 40,899 | 41,895 | 41,895 | 41,895 | 42,269 | 374 |
| 5490505 - OH-Life/AD&D, STD, LTD | 8,124 | 8,749 | 8,749 | 8,749 | 8,827 | 78 |
| 5490509 - OH-Fleet Oversight | 27,930 | 41,328 | 41,328 | 41,328 | 41,328 | 0 |

102-TRANSPORTATION TRUST FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490511 - OH-Fleet Fuel | 40,432 | 89,712 | 89,712 | 89,712 | 89,712 | 0 |
| 5511000 - Office Supplies | 13,719 | 18,445 | 18,445 | 11,268 | 17,421 | -1,024 |
| 5512000 - Office Equipment | 8,647 | 1,500 | 1,500 | 0 | 0 | -1,500 |
| 5520000 - Operating Supplies | 25,650 | 47,975 | 47,975 | 26,917 | 49,510 | 1,535 |
| 5520010 - Computer Software | 14,330 | 9,025 | 9,025 | 5,060 | 8,290 | -735 |
| 5520020 - Computer Hardware, Non-Capit | 11,539 | 6,095 | 6,095 | 0 | 25,250 | 19,155 |
| 5521000 - Gas & Oil | 474,996 | 604,882 | 604,882 | 359,189 | 786,779 | 181,897 |
| 5522000 - Chemicals | 18,142 | 40,000 | 40,000 | 37,010 | 50,000 | 10,000 |
| 5523000 - Protective Clothing | 0 | 800 | 800 | 0 | 0 | -800 |
| 5524000 - Oper Supp-miscellaneous | 15,397 | 23,000 | 23,000 | 12,434 | 23,000 | 0 |
| 5525000 - Tools | 30,521 | 45,675 | 45,675 | 36,488 | 34,100 | -11,575 |
| 5530000 - Road Materials & Supplies | 1,087,369 | 1,426,103 | 1,626,103 | 667,568 | 1,591,947 | 165,844 |
| 5540000 - Books,pubs,subs & Membership | 191,479 | 204,666 | 204,666 | 204,900 | 211,831 | 7,165 |
| 5541000 - Registration Fees | 4,569 | 5,045 | 5,045 | 2,558 | 6,495 | 1,450 |
| 5550000 - Training | 17,496 | 44,589 | 44,589 | 10,076 | 45,270 | 681 |
| Operating Expenses: | \$8,388,851 | \$13,187,674 | \$16,076,124 | \$6,122,502 | \$15,413,714 | \$2,226,040 |
| Capital Outlay: | | | | | | |
| 5610000 - Land | 9,817 | 0 | 0 | 0 | 0 | 0 |
| 5640000 - Machinery & Equipment | 152,049 | 83,500 | 165,766 | 70,661 | 47,000 | -36,500 |
| 5640100 - Vehicles | 0 | 0 | 0 | 0 | 57,376 | 57,376 |
| 5650000 - Construction In Progress | 231,841 | 380,837 | 312,837 | 0 | 46,640 | -334,197 |
| Capital Outlay: | \$393,707 | \$464,337 | \$478,603 | \$70,661 | \$151,016 | -\$313,321 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 915,012 | 944,093 | 945,262 | 945,262 | 1,013,247 | 69,154 |
| 5720000 - Interest | 496,018 | 474,053 | 474,053 | 473,848 | 453,075 | -20,978 |
| Debt Service: | \$1,411,030 | \$1,418,146 | \$1,419,315 | \$1,419,110 | \$1,466,322 | \$48,176 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 2,026,382 | 2,271,740 | 2,271,740 | 1,703,805 | 2,386,671 | 114,931 |
| 5910158 - Tran Out-intergov Radio Commu | 22,916 | 24,479 | 24,479 | 18,359 | 24,583 | 104 |
| 5910511 - Tran Out Fleet Fuel F511 | 38,690 | 60,840 | 60,840 | 45,630 | 0 | -60,840 |
| Transfers Out: | \$2,087,988 | \$2,357,059 | \$2,357,059 | \$1,767,794 | \$2,411,254 | \$54,195 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 1,390,417 | 1,390,417 | 0 | 1,418,313 | 27,896 |
| Reserves - Debt: | \$0 | \$1,390,417 | \$1,390,417 | \$0 | \$1,418,313 | \$27,896 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 1,500,000 | 4,743,979 | 0 | 1,000,000 | -500,000 |
| Reserves - Assigned: | \$0 | \$1,500,000 | \$4,743,979 | \$0 | \$1,000,000 | -\$500,000 |
| TOTAL EXPENDITURES: | \$23,382,800 | \$33,229,762 | \$39,413,823 | \$18,167,272 | \$35,434,331 | \$2,204,569 |

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. |
|---|

| |
|-----------------|
| 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. For FY23, projected revenues will support \$47,431 of the required funding for the Drug Court program. |
|--|

103-DRUG ABUSE TREATMENT FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-----------------|---------------------------|---------------------------|---------------|-------------------------------|--|
| Revenues | | | | | | |
| Judgment, Fines & Forfeits | 63,018 | 70,879 | 70,879 | 25,785 | 49,927 | -20,952 |
| Miscellaneous Revenues | 6 | 0 | 0 | -3 | 0 | 0 |
| Less 5% Statutory Reduction | 0 | -3,544 | -3,544 | 0 | -2,496 | 1,048 |
| Fund Balance | 0 | 5,754 | 3,063 | 0 | 0 | -5,754 |
| Total | 63,024 | 73,089 | 70,398 | 25,782 | 47,431 | -25,658 |
| Expenditures | | | | | | |
| Transfers Out | 64,340 | 73,089 | 70,398 | 18,369 | 47,431 | -25,658 |
| Total | 64,340 | 73,089 | 70,398 | 18,369 | 47,431 | -25,658 |

103-DRUG ABUSE TREATMENT FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 64,340 | 73,089 | 70,398 | 18,369 | 47,431 | -25,658 |
| Transfers Out: | \$64,340 | \$73,089 | \$70,398 | \$18,369 | \$47,431 | -\$25,658 |
| TOTAL EXPENDITURES: | \$64,340 | \$73,089 | \$70,398 | \$18,369 | \$47,431 | -\$25,658 |

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

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

Personnel Services supports 29.27 FTEs, which is a reduction of .45 FTEs from the FY22 Adopted Budget, due to organizational changes. Overall, Personnel Services increased \$205,356 from the FY22 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 FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased by \$7,770,786 primarily due to a decrease from the prior fiscal year related to tourism recovery grant funding from the American Rescue Plan Act (ARPA) and the allocation of Promotional Expenses between the TDT Funds. For FY23, this Fund will support \$6,646,191 of the total (\$18,969,285) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Capital Outlay supports a limited number of Machinery & Equipment, Vehicles, and Capital Projects for FY23 including Boggy Creek Road, Lake Cypress Parking, and various projects for Osceola Heritage Park and Austin Tindall. Ongoing projects will be adjusted later in the budget process to ensure project estimates are as accurate as possible.

Debt Service includes the required principal and interest payments for prior year vehicle and equipment leases.

Transfers Out include a transfer to the General Fund for the cost allocation plan as well as transfers for Debt payments.

Reserves are established in accordance with the Budget Policy, but will continue to be reviewed along with Revenues. Included in Reserves for Capital-Designated is funding to support future trails projects.

Overall, the Recommended Budget reflects an increase of \$9,509,694 over the FY22 Adopted Budget. 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. In addition, this Fund also generates Interest on the Fund Balance. For

FY23, it is estimated that TDT taxes will increase \$6M over the FY22 Adopted Budget based on the current year's trend of collections. The FY23 revenue collections are projected to return to pre-pandemic levels. Staff will continue to review projections and adjust throughout the budget process if appropriate.

104-TOURIST DEVELOPMENT TAX FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Other Taxes | 29,396,641 | 24,508,881 | 24,508,881 | 28,338,672 | 30,546,353 | 6,037,472 |
| Charges For Services | 2,341,271 | 2,399,713 | 2,319,713 | 2,243,843 | 2,479,532 | 79,819 |
| Miscellaneous Revenues | 719,685 | 573,980 | 385,000 | 392,641 | 440,000 | -133,980 |
| Less 5% Statutory Reduction | 0 | -1,374,129 | -1,360,680 | 0 | -1,673,295 | -299,166 |
| Other Sources | 314,715 | 255,273 | 255,273 | 107,000 | 250,711 | -4,562 |
| Fund Balance | 0 | 32,049,592 | 43,327,449 | 0 | 35,879,703 | 3,830,111 |
| Total | 32,772,312 | 58,413,310 | 69,435,636 | 31,082,156 | 67,923,004 | 9,509,694 |
| Expenditures | | | | | | |
| Personnel Services | 1,673,135 | 1,959,980 | 1,891,387 | 1,429,495 | 2,165,336 | 205,356 |
| Operating Expenses | 15,154,085 | 27,545,083 | 27,734,172 | 21,367,006 | 19,774,297 | -7,770,786 |
| Capital Outlay | 374,684 | 2,570,824 | 3,171,294 | 320,176 | 3,898,879 | 1,328,055 |
| Debt Service | 0 | 0 | 0 | 0 | 22,313 | 22,313 |
| Grants and Aids | 166,667 | 166,667 | 166,667 | 166,666 | 0 | -166,667 |
| Transfers Out | 10,168,852 | 4,779,931 | 4,779,931 | 2,693,306 | 4,017,344 | -762,587 |
| Reserves - Operating | 0 | 15,427,350 | 14,387,705 | 0 | 17,077,200 | 1,649,850 |
| Reserves - Debt | 0 | 0 | 0 | 0 | 11,157 | 11,157 |
| Reserves - Capital | 0 | 0 | 3,401,024 | 0 | 11,000,000 | 11,000,000 |
| Reserves - Stability | 0 | 5,963,475 | 13,903,456 | 0 | 9,956,478 | 3,993,003 |
| Total | 27,537,422 | 58,413,310 | 69,435,636 | 25,976,650 | 67,923,004 | 9,509,694 |

104-TOURIST DEVELOPMENT TAX FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 967,227 | 1,330,318 | 1,276,304 | 796,889 | 1,427,362 | 97,044 |
| 5120002 - Disaster Relief | 3,367 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 263 | 0 | 0 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 56 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 0 | 0 | 0 | 304 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 35,325 | 0 | 0 |
| 5130000 - Other Salaries & Wages | 60,233 | 0 | 0 | 30,269 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -23,924 | -22,506 | 0 | -26,324 | -2,400 |
| 5140000 - Overtime | 55,830 | 43,850 | 43,850 | 34,926 | 76,850 | 33,000 |
| 5150300 - Class C Meals | 17 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 71,841 | 0 | 0 | 52,016 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 1,611 | 0 | 0 | 17,704 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 9,669 | 0 | 0 | 8,434 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 28,898 | 0 | 0 | 21,009 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 24,515 | 0 | 0 |
| 5210000 - Fica Taxes | 89,400 | 104,608 | 100,476 | 76,414 | 115,071 | 10,463 |
| 5220000 - Retirement Contributions | 121,236 | 148,317 | 142,472 | 116,191 | 201,400 | 53,083 |
| 5230000 - Health Insurance | 213,098 | 301,085 | 295,564 | 176,823 | 314,842 | 13,757 |
| 5231000 - Life Insurance | 1,045 | 1,401 | 1,346 | 834 | 1,379 | -22 |
| 5232000 - Dental Insurance | 6,514 | 7,684 | 7,553 | 5,197 | 7,474 | -210 |
| 5233000 - Lt Disability Insurance | 1,647 | 2,182 | 2,095 | 1,342 | 2,164 | -18 |
| 5233100 - St Disability Insurance | 2,944 | 3,905 | 3,766 | 2,384 | 3,808 | -97 |
| 5240000 - Workers' Compensation | 37,006 | 40,554 | 40,467 | 28,600 | 41,310 | 756 |
| 5250000 - Unemployment Compensation | 1,553 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$1,673,135 | \$1,959,980 | \$1,891,387 | \$1,429,495 | \$2,165,336 | \$205,356 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 535,685 | 598,157 | 1,176,397 | 433,933 | 975,822 | 377,665 |
| 5312000 - Tax Collector Fees | 61,167 | 735,266 | 735,266 | 0 | 916,391 | 181,125 |
| 5314000 - Medical Svcs | 0 | 200 | 200 | 0 | 200 | 0 |
| 5340000 - Other Contractual Services | 12,542,322 | 17,198,584 | 20,315,922 | 17,706,540 | 14,656,929 | -2,541,655 |
| 5400000 - Travel And Per Diem | 110 | 400 | 400 | 55 | 7,412 | 7,012 |
| 5410000 - Communications | 33,070 | 40,780 | 40,780 | 21,277 | 40,780 | 0 |
| 5420000 - Freight & Postage Services | 275 | 700 | 700 | 888 | 700 | 0 |
| 5430000 - Utility Services | 86,235 | 98,220 | 98,220 | 72,489 | 116,832 | 18,612 |
| 5440000 - Rentals And Leases | 9,304 | 8,302 | 8,302 | 4,546 | 16,666 | 8,364 |
| 5450000 - Insurance | 112,932 | 113,131 | 113,131 | 113,131 | 113,131 | 0 |
| 5460000 - Repair & Maintenance Svcs | 1,346,048 | 3,322,756 | 4,816,267 | 2,738,921 | 2,342,769 | -979,987 |
| 5460008 - R&M Parking re-paving | 0 | 0 | 0 | 30,766 | 80,000 | 80,000 |
| 5462000 - Rep & Maint-automotive | 4,173 | 3,700 | 3,700 | 4,931 | 3,700 | 0 |
| 5470000 - Printing And Binding | 2,047 | 2,500 | 2,500 | 10,223 | 4,500 | 2,000 |
| 5480000 - Promotional Activities | 11,324 | 3,500 | 3,500 | 4,913 | 10,800 | 7,300 |
| 5480007 - Production | 75,000 | 0 | 0 | 0 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 5,000,000 | 0 | 0 | 0 | -5,000,000 |
| 5490011 - Cash over/shorts | -60 | 0 | 0 | 0 | 0 | 0 |
| 5490018 - Other Current Chgs & Obligatior | 104,505 | 100,000 | 100,000 | 68,000 | 100,000 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 1,287 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 7,116 | 6,608 | 6,608 | 6,608 | 6,519 | -89 |
| 5490502 - OH-Property & Liability Insuranc | 17,750 | 18,491 | 18,491 | 18,491 | 18,491 | 0 |

104-TOURIST DEVELOPMENT TAX FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490503 - OH-Dental Insurance | 2,451 | 2,355 | 2,355 | 2,355 | 1,835 | -520 |
| 5490504 - OH-Health Insurance | 7,410 | 7,394 | 7,394 | 7,394 | 5,777 | -1,617 |
| 5490505 - OH-Life/AD&D, STD, LTD | 3,339 | 3,413 | 3,413 | 3,413 | 1,257 | -2,156 |
| 5490509 - OH-Fleet Oversight | 8,820 | 14,432 | 14,432 | 14,432 | 14,432 | 0 |
| 5490511 - OH-Fleet Fuel | 12,768 | 31,328 | 31,328 | 31,328 | 31,328 | 0 |
| 5511000 - Office Supplies | 7,367 | 12,008 | 12,008 | 6,326 | 11,958 | -50 |
| 5512000 - Office Equipment | 0 | 1,500 | 1,500 | 2,394 | 0 | -1,500 |
| 5520000 - Operating Supplies | 59,329 | 80,760 | 80,760 | 25,148 | 106,274 | 25,514 |
| 5520020 - Computer Hardware, Non-Capit | 6,235 | 30,300 | 30,300 | 879 | 0 | -30,300 |
| 5521000 - Gas & Oil | 13,683 | 18,528 | 18,528 | 12,901 | 25,150 | 6,622 |
| 5522000 - Chemicals | 74,927 | 79,200 | 79,200 | 23,345 | 136,651 | 57,451 |
| 5524500 - Cleaning Supplies | 1,625 | 1,500 | 1,500 | 754 | 1,500 | 0 |
| 5525000 - Tools | 4,731 | 3,850 | 3,850 | 0 | 10,325 | 6,475 |
| 5528000 - Medicine | 0 | 0 | 0 | 0 | 100 | 100 |
| 5540000 - Books,pubs,subs & Membership | 1,111 | 1,200 | 1,200 | 0 | 2,448 | 1,248 |
| 5550000 - Training | 0 | 6,020 | 6,020 | 627 | 13,620 | 7,600 |
| Operating Expenses: | \$15,154,085 | \$27,545,083 | \$27,734,172 | \$21,367,006 | \$19,774,297 | -\$7,770,786 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 0 | 229,680 | 229,680 | 43,386 | 247,000 | 17,320 |
| 5640100 - Vehicles | 0 | 0 | 0 | 0 | 102,438 | 102,438 |
| 5650000 - Construction In Progress | 374,684 | 2,341,144 | 2,941,614 | 276,791 | 3,549,441 | 1,208,297 |
| Capital Outlay: | \$374,684 | \$2,570,824 | \$3,171,294 | \$320,176 | \$3,898,879 | \$1,328,055 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 0 | 0 | 0 | 0 | 21,058 | 21,058 |
| 5720000 - Interest | 0 | 0 | 0 | 0 | 1,255 | 1,255 |
| Debt Service: | \$0 | \$0 | \$0 | \$0 | \$22,313 | \$22,313 |
| Grants and Aids: | | | | | | |
| 5820000 - Aids To Private Organization | 166,667 | 166,667 | 166,667 | 166,666 | 0 | -166,667 |
| Grants and Aids: | \$166,667 | \$166,667 | \$166,667 | \$166,666 | \$0 | -\$166,667 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 1,898,795 | 1,149,982 | 1,149,982 | 862,487 | 472,384 | -677,598 |
| 5910105 - Tran Out-5th Cent Resort Tax | 4,713,980 | 0 | 0 | 0 | 0 | 0 |
| 5910240 - Tran Out-TDT Revenue Refundir | 3,555,347 | 3,566,569 | 3,566,569 | 1,783,285 | 3,544,960 | -21,609 |
| 5910511 - Tran Out Fleet Fuel F511 | 730 | 63,380 | 63,380 | 47,535 | 0 | -63,380 |
| Transfers Out: | \$10,168,852 | \$4,779,931 | \$4,779,931 | \$2,693,306 | \$4,017,344 | -\$762,587 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 10,284,900 | 10,284,900 | 0 | 10,284,900 | 0 |
| 5990020 - Reserve For Contingency | 0 | 5,142,450 | 4,102,805 | 0 | 6,792,300 | 1,649,850 |
| Reserves - Operating: | \$0 | \$15,427,350 | \$14,387,705 | \$0 | \$17,077,200 | \$1,649,850 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 0 | 0 | 0 | 11,157 | 11,157 |
| Reserves - Debt: | \$0 | \$0 | \$0 | \$0 | \$11,157 | \$11,157 |
| Reserves - Capital: | | | | | | |
| 5990041 - Res For Capital - Designated | 0 | 0 | 3,401,024 | 0 | 11,000,000 | 11,000,000 |

104-TOURIST DEVELOPMENT TAX FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|--------------------------|--------------------------|--------------------------|----------------------|------------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Capital: | \$0 | \$0 | \$3,401,024 | \$0 | \$11,000,000 | \$11,000,000 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 5,963,475 | 13,903,456 | 0 | 9,956,478 | 3,993,003 |
| Reserves - Stability: | \$0 | \$5,963,475 | \$13,903,456 | \$0 | \$9,956,478 | \$3,993,003 |
| TOTAL EXPENDITURES: | \$27,537,422 | \$58,413,310 | \$69,435,636 | \$25,976,650 | \$67,923,004 | \$9,509,694 |

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 Personnel Services.

The Operating budget increased \$3,670,160 primarily due to an increase in the support of Promotional expenses of which this Fund will allocate \$6,161,547 in FY23 of the total (\$18,969,285) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Transfers Out support the debt payment to Fund 247 and a transfer out to the General Fund for the cost allocation.

Reserves are established in accordance with the Budget Policy, but will continue to be reviewed along with Revenues.

Overall, the FY23 budget is projected to increase \$3,003,602 over the FY22 Adopted Budget. 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 FY23, it is estimated that TDT taxes will increase \$1,509,368 over the FY22 Adopted Budget based on current year's trend and projection of collections. The FY23 revenue collections are projected to return to pre-pandemic levels. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund includes Other Sources and Interest generated from the Fund Balance.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Other Taxes | 7,349,160 | 6,127,220 | 6,127,220 | 7,084,668 | 7,636,588 | 1,509,368 |
| Miscellaneous Revenues | 21,068 | 119,873 | 119,873 | -13,099 | 119,873 | 0 |
| Less 5% Statutory Reduction | 0 | -312,355 | -312,355 | 0 | -387,823 | -75,468 |
| Transfers In | 4,713,980 | 0 | 0 | 0 | 0 | 0 |
| Other Sources | 78,679 | 47,149 | 47,149 | 0 | 47,149 | 0 |
| Fund Balance | 0 | 9,279,977 | 13,546,127 | 0 | 10,849,679 | 1,569,702 |
| Total | 12,162,887 | 15,261,864 | 19,528,014 | 7,071,569 | 18,265,466 | 3,003,602 |
| Expenditures | | | | | | |
| Operating Expenses | 7,247,942 | 2,720,485 | 3,479,775 | 2,664,412 | 6,390,645 | 3,670,160 |
| Transfers Out | 3,775,988 | 4,314,994 | 4,316,807 | 2,192,865 | 3,668,171 | -646,823 |
| Reserves - Operating | 0 | 4,578,559 | 4,578,559 | 0 | 4,878,919 | 300,360 |
| Reserves - Stability | 0 | 3,647,826 | 7,152,873 | 0 | 3,327,731 | -320,095 |
| Total | 11,023,930 | 15,261,864 | 19,528,014 | 4,857,276 | 18,265,466 | 3,003,602 |

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 15,292 | 183,816 | 183,816 | 0 | 229,098 | 45,282 |
| 5340000 - Other Contractual Services | 7,232,651 | 2,536,669 | 3,295,959 | 2,664,412 | 6,161,547 | 3,624,878 |
| Operating Expenses: | \$7,247,942 | \$2,720,485 | \$3,479,775 | \$2,664,412 | \$6,390,645 | \$3,670,160 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 267,401 | 141,471 | 141,471 | 106,103 | 27,048 | -114,423 |
| 5910240 - Tran Out-TDT Revenue Refundir | 1,978,011 | 1,984,254 | 1,984,254 | 992,127 | 1,972,232 | -12,022 |
| 5910243 - Transfer Out - 243 | 1,384,592 | 1,369,253 | 1,371,066 | 684,627 | 1,380,871 | 11,618 |
| 5910247 - Tran Out - 247 | 145,984 | 820,016 | 820,016 | 410,008 | 288,020 | -531,996 |
| Transfers Out: | \$3,775,988 | \$4,314,994 | \$4,316,807 | \$2,192,865 | \$3,668,171 | -\$646,823 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 3,052,373 | 3,052,373 | 0 | 3,052,373 | 0 |
| 5990020 - Reserve For Contingency | 0 | 1,526,186 | 1,526,186 | 0 | 1,826,546 | 300,360 |
| Reserves - Operating: | \$0 | \$4,578,559 | \$4,578,559 | \$0 | \$4,878,919 | \$300,360 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 3,647,826 | 7,152,873 | 0 | 3,327,731 | -320,095 |
| Reserves - Stability: | \$0 | \$3,647,826 | \$7,152,873 | \$0 | \$3,327,731 | -\$320,095 |
| TOTAL EXPENDITURES: | \$11,023,930 | \$15,261,864 | \$19,528,014 | \$4,857,276 | \$18,265,466 | \$3,003,602 |

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 Personnel Services.

The Operating budget increased \$3,986,964 primarily due to an increase in the support of Promotional expenses of which this Fund will allocate \$6,161,547 in FY23 of the total (\$18,969,285) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Transfers Out support a transfer out to the General Fund for the cost allocation plan.

Reserves are established in accordance with the Budget Policy, but will continue to be reviewed along with Revenues.

Overall, the FY23 budget is projected to increase \$7,176,583 over the FY22 Adopted Budget. 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 FY23, it is estimated that TDT taxes will increase \$1,509,368 over the FY22 Adopted Budget based on current year's trend of collections. The FY23 revenue collections are projected to return to pre-pandemic levels. 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 from the Fund Balance.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Other Taxes | 7,349,160 | 6,127,220 | 6,127,220 | 7,084,668 | 7,636,588 | 1,509,368 |
| Miscellaneous Revenues | 10,457 | 64,170 | 64,170 | -7,689 | 64,170 | 0 |
| Less 5% Statutory Reduction | 0 | -309,570 | -309,570 | 0 | -385,038 | -75,468 |
| Other Sources | 78,679 | 47,149 | 47,149 | 0 | 47,149 | 0 |
| Fund Balance | 0 | 3,789,222 | 7,254,540 | 0 | 9,531,905 | 5,742,683 |
| Total | 7,438,295 | 9,718,191 | 13,183,509 | 7,076,979 | 16,894,774 | 7,176,583 |
| Expenditures | | | | | | |
| Operating Expenses | 5,578,403 | 5,989,528 | 6,748,818 | 4,234,488 | 9,976,492 | 3,986,964 |
| Transfers Out | 256,219 | 149,561 | 149,561 | 112,171 | 20,218 | -129,343 |
| Reserves - Operating | 0 | 2,915,457 | 2,915,457 | 0 | 3,633,115 | 717,658 |
| Reserves - Stability | 0 | 663,645 | 3,369,673 | 0 | 3,264,949 | 2,601,304 |
| Total | 5,834,622 | 9,718,191 | 13,183,509 | 4,346,658 | 16,894,774 | 7,176,583 |

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 15,292 | 183,816 | 183,816 | 0 | -229,098 | -412,914 |
| 5340000 - Other Contractual Services | 2,709,118 | 2,536,669 | 3,295,959 | 2,664,412 | 6,161,547 | 3,624,878 |
| 5480000 - Promotional Activities | 35,000 | 225,000 | 225,000 | 38,207 | 1,000,000 | 775,000 |
| 5490000 - Oth Current Chgs & Obligations | 2,818,993 | 3,044,043 | 3,044,043 | 1,531,869 | 3,044,043 | 0 |
| Operating Expenses: | \$5,578,403 | \$5,989,528 | \$6,748,818 | \$4,234,488 | \$9,976,492 | \$3,986,964 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 256,219 | 149,561 | 149,561 | 112,171 | 20,218 | -129,343 |
| Transfers Out: | \$256,219 | \$149,561 | \$149,561 | \$112,171 | \$20,218 | -\$129,343 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 1,943,638 | 1,943,638 | 0 | 1,943,638 | 0 |
| 5990020 - Reserve For Contingency | 0 | 971,819 | 971,819 | 0 | 1,689,477 | 717,658 |
| Reserves - Operating: | \$0 | \$2,915,457 | \$2,915,457 | \$0 | \$3,633,115 | \$717,658 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 663,645 | 3,369,673 | 0 | 3,264,949 | 2,601,304 |
| Reserves - Stability: | \$0 | \$663,645 | \$3,369,673 | \$0 | \$3,264,949 | \$2,601,304 |
| TOTAL EXPENDITURES: | \$5,834,622 | \$9,718,191 | \$13,183,509 | \$4,346,658 | \$16,894,774 | \$7,176,583 |

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.

Personnel Services supports 1.00 FTEs, which is an increase of .50 FTEs over the FY22 Adopted Budget due to the reallocation of the Housing & Community Services Manager position to Homeless Assistance (6101) in the General Fund (-.50 FTE) and the request for a full-time Library Services Manager position (1.00 FTE). Personnel Services increased \$39,344 due to changes mentioned above and the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses increased \$241,206 over the FY22 Adopted Budget primarily due to Professional Services resulting from the incremental annual increase to the LS&S Contract, Tax Collector Fees, and Other Contractual Services; which was offset by Repair and Maintenance and Operating Supplies decreasing. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

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

Overall, this Fund increased \$2,124,780 over the FY22 Adopted Budget.

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY23 Budget reflects an increase in Ad Valorem of \$1,709,258 which is calculated at the same millage rate (0.3000) as FY22. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, Interest and Fund Balance.

107-LIBRARY DISTRICT FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------------|-------------------------|---------------------------|---------------------------|--------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 9,072,347 | 10,272,960 | 10,272,960 | 9,872,700 | 11,982,218 | 1,709,258 |
| PY Delinquent Ad Valorem Tax | 2,652 | 2,000 | 2,000 | -5,205 | 2,000 | 0 |
| Intergovernmental Revenue | 131,616 | 156,543 | 156,543 | 156,729 | 156,543 | 0 |
| Charges For Services | 61,889 | 58,135 | 58,135 | 41,299 | 51,742 | -6,393 |
| Judgment, Fines & Forfeits | 1,936 | 20,000 | 20,000 | 36,940 | 15,000 | -5,000 |
| Miscellaneous Revenues | 86,650 | 76,970 | 76,970 | 90,678 | 85,370 | 8,400 |
| Less 5% Statutory Reduction | 0 | -521,336 | -521,336 | 0 | -606,635 | -85,299 |
| Other Sources | 88,235 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 5,333,524 | 6,139,757 | 0 | 5,837,338 | 503,814 |
| Total | <u>9,445,326</u> | <u>15,398,796</u> | <u>16,205,029</u> | <u>10,193,141</u> | <u>17,523,576</u> | <u>2,124,780</u> |
| Expenditures | | | | | | |
| Personnel Services | 62,825 | 63,976 | 63,976 | 49,156 | 103,320 | 39,344 |
| Operating Expenses | 6,077,994 | 6,630,603 | 6,811,303 | 5,374,736 | 6,871,809 | 241,206 |
| Capital Outlay | 433,072 | 298,141 | 778,141 | 90,162 | 886,015 | 587,874 |
| Debt Service | 557,791 | 557,792 | 557,792 | 418,343 | 557,792 | 0 |
| Transfers Out | 477,578 | 639,346 | 639,427 | 479,570 | 454,580 | -184,766 |
| Reserves - Operating | 0 | 1,955,713 | 2,761,865 | 0 | 1,796,690 | -159,023 |
| Reserves - Debt | 0 | 278,896 | 278,896 | 0 | 278,896 | 0 |
| Reserves - Assigned | 0 | 0 | 0 | 0 | 5,000,000 | 5,000,000 |
| Reserves - Stability | 0 | 4,974,329 | 4,313,629 | 0 | 1,574,474 | -3,399,855 |
| Total | <u>7,609,260</u> | <u>15,398,796</u> | <u>16,205,029</u> | <u>6,411,966</u> | <u>17,523,576</u> | <u>2,124,780</u> |

107-LIBRARY DISTRICT FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 41,911 | 50,593 | 50,593 | 33,418 | 78,936 | 28,343 |
| 5120002 - Disaster Relief | 189 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -886 | -886 | 0 | -1,381 | -495 |
| 5160000 - Compensated Annual Leave | 3,716 | 0 | 0 | 3,531 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 704 | 0 | 0 | 634 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 2,746 | 0 | 0 | 798 | 0 | 0 |
| 5210000 - Fica Taxes | 3,712 | 3,870 | 3,870 | 2,893 | 6,039 | 2,169 |
| 5220000 - Retirement Contributions | 5,042 | 5,474 | 5,474 | 4,175 | 9,401 | 3,927 |
| 5230000 - Health Insurance | 4,288 | 4,400 | 4,400 | 3,311 | 9,437 | 5,037 |
| 5231000 - Life Insurance | 50 | 52 | 52 | 38 | 80 | 28 |
| 5232000 - Dental Insurance | 164 | 164 | 164 | 123 | 328 | 164 |
| 5233000 - Lt Disability Insurance | 79 | 81 | 81 | 61 | 126 | 45 |
| 5233100 - St Disability Insurance | 143 | 147 | 147 | 111 | 228 | 81 |
| 5240000 - Workers' Compensation | 82 | 81 | 81 | 60 | 126 | 45 |
| Personnel Services: | \$62,825 | \$63,976 | \$63,976 | \$49,156 | \$103,320 | \$39,344 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 5,320,048 | 5,842,025 | 6,022,725 | 4,834,576 | 6,046,055 | 204,030 |
| 5312000 - Tax Collector Fees | 181,750 | 205,460 | 205,460 | 197,573 | 239,645 | 34,185 |
| 5340000 - Other Contractual Services | 427,269 | 373,750 | 373,750 | 272,164 | 434,940 | 61,190 |
| 5430000 - Utility Services | 182,944 | 208,500 | 208,500 | 110,929 | 208,500 | 0 |
| 5440000 - Rentals And Leases | 0 | 750 | 750 | 0 | 750 | 0 |
| 5450000 - Insurance | 32,279 | 32,389 | 32,389 | 32,389 | 32,389 | 0 |
| 5460000 - Repair & Maintenance Svcs | 103,053 | 218,100 | 218,100 | 101,268 | 176,100 | -42,000 |
| 5470000 - Printing And Binding | 90 | 0 | 0 | 0 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 175 | 175 | 175 | 175 | 175 | 0 |
| 5490011 - Cash over/shorts | 15 | 0 | 0 | 436 | 0 | 0 |
| 5490400 - Bad Debt | 236 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 120 | 112 | 112 | 112 | 223 | 111 |
| 5490502 - OH-Property & Liability Insuranc | 5,073 | 5,294 | 5,294 | 5,294 | 5,294 | 0 |
| 5490503 - OH-Dental Insurance | 41 | 40 | 40 | 40 | 79 | 39 |
| 5490504 - OH-Health Insurance | 124 | 124 | 124 | 124 | 249 | 125 |
| 5490505 - OH-Life/AD&D, STD, LTD | 24 | 26 | 26 | 26 | 52 | 26 |
| 5490509 - OH-Fleet Oversight | 315 | 492 | 492 | 492 | 492 | 0 |
| 5490511 - OH-Fleet Fuel | 456 | 1,068 | 1,068 | 1,068 | 1,068 | 0 |
| 5520000 - Operating Supplies | 6,461 | 32,000 | 32,000 | 383 | 12,000 | -20,000 |
| 5520010 - Computer Software | 18,897 | 10,000 | 10,000 | 8,920 | 12,000 | 2,000 |
| 5520020 - Computer Hardware, Non-Capit. | 96,184 | 30,865 | 30,865 | 20,199 | 32,365 | 1,500 |
| 5524500 - Cleaning Supplies | 0 | 1,415 | 1,415 | 0 | 1,415 | 0 |
| 5551001 - Reimbursements LSSI | -297,559 | -331,982 | -331,982 | -165,991 | -331,982 | 0 |
| 5551002 - Reimbursements LSSI Security | 0 | 0 | 0 | -45,442 | 0 | 0 |
| Operating Expenses: | \$6,077,994 | \$6,630,603 | \$6,811,303 | \$5,374,736 | \$6,871,809 | \$241,206 |
| Capital Outlay: | | | | | | |
| 5640020 - Computer Hardware, Capital | 0 | 42,000 | 42,000 | 39,500 | 12,000 | -30,000 |
| 5650000 - Construction In Progress | 0 | 0 | 480,000 | 50,662 | 650,000 | 650,000 |
| 5660000 - Books, Publ & Library Material | 433,072 | 256,141 | 256,141 | 0 | 224,015 | -32,126 |
| Capital Outlay: | \$433,072 | \$298,141 | \$778,141 | \$90,162 | \$886,015 | \$587,874 |
| Debt Service: | | | | | | |

107-LIBRARY DISTRICT FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 511,184 | 523,277 | 523,277 | 391,318 | 534,702 | 11,425 |
| 5720000 - Interest | 46,607 | 34,515 | 34,515 | 27,025 | 23,090 | -11,425 |
| Debt Service: | \$557,791 | \$557,792 | \$557,792 | \$418,343 | \$557,792 | \$0 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 332,349 | 486,801 | 486,801 | 365,101 | 292,812 | -193,989 |
| 5910704 - Transfers out-Property Appr | 145,229 | 152,545 | 152,626 | 114,469 | 161,768 | 9,223 |
| Transfers Out: | \$477,578 | \$639,346 | \$639,427 | \$479,570 | \$454,580 | -\$184,766 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 1,222,321 | 1,222,321 | 0 | 1,237,538 | 15,217 |
| 5990020 - Reserve For Contingency | 0 | 733,392 | 1,539,544 | 0 | 559,152 | -174,240 |
| Reserves - Operating: | \$0 | \$1,955,713 | \$2,761,865 | \$0 | \$1,796,690 | -\$159,023 |
| 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 - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 0 | 0 | 0 | 5,000,000 | 5,000,000 |
| Reserves - Assigned: | \$0 | \$0 | \$0 | \$0 | \$5,000,000 | \$5,000,000 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 4,974,329 | 4,313,629 | 0 | 1,574,474 | -3,399,855 |
| Reserves - Stability: | \$0 | \$4,974,329 | \$4,313,629 | \$0 | \$1,574,474 | -\$3,399,855 |
| TOTAL EXPENDITURES: | \$7,609,260 | \$15,398,796 | \$16,205,029 | \$6,411,966 | \$17,523,576 | \$2,124,780 |

FUND 109 – LAW ENFORCEMENT TRUST FUND

| |
|----------------------------|
| TRENDS & ISSUES |
|----------------------------|

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

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

109-LAW ENFORCEMENT TRUST FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 1,248 | 2,500 | 2,500 | -689 | 2,500 | 0 |
| Less 5% Statutory Reduction | 0 | -125 | -125 | 0 | -125 | 0 |
| Other Sources | 106,292 | 27,667 | 27,667 | 0 | 27,667 | 0 |
| Fund Balance | 0 | 636,187 | 696,956 | 0 | 312,417 | -323,770 |
| Total | 107,540 | 666,229 | 726,998 | -689 | 342,459 | -323,770 |
| Expenditures | | | | | | |
| Transfers Out | 228,974 | 666,229 | 726,998 | 349,429 | 342,459 | -323,770 |
| Total | 228,974 | 666,229 | 726,998 | 349,429 | 342,459 | -323,770 |

109-LAW ENFORCEMENT TRUST FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910705 - Transfers out-Sheriff | 228,974 | 666,229 | 726,998 | 349,429 | 342,459 | -323,770 |
| Transfers Out: | \$228,974 | \$666,229 | \$726,998 | \$349,429 | \$342,459 | -\$323,770 |
| TOTAL EXPENDITURES: | \$228,974 | \$666,229 | \$726,998 | \$349,429 | \$342,459 | -\$323,770 |

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 Personnel Services Budget supports 2.00 FTEs, which is an increase of 1.18 FTEs due to three Community Grants Program Specialist positions being reallocated from COVID 19 ERA 2 (5566116525). Personnel Services increased \$78,897 due to the changes mentioned above and due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures reflect funding that will be received during FY23 and utilized to support the activities allowed by this grant source.

Overall, the FY23 Recommended Budget reflects an increase of \$2,350,843 over the FY22 Adopted Budget.

REVENUES

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

111-SHIP STATE HOUSING INITIATIVE PROGRAM

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 3,984,346 | 1,728,744 | 1,728,744 | 1,706,319 | 2,066,480 | 337,736 |
| Charges For Services | 198,529 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 4,580 | 0 | 0 | 50,360 | 0 | 0 |
| Fund Balance | 0 | 655,862 | 1,417,243 | 0 | 2,668,969 | 2,013,107 |
| Total | 4,187,455 | 2,384,606 | 3,145,987 | 1,756,680 | 4,735,449 | 2,350,843 |
| Expenditures | | | | | | |
| Personnel Services | 120,764 | 55,641 | 55,641 | 9,861 | 134,538 | 78,897 |
| Operating Expenses | 3,608,919 | 2,328,965 | 3,090,346 | 144,526 | 4,569,858 | 2,240,893 |
| Capital Outlay | 0 | 0 | 0 | 0 | 31,053 | 31,053 |
| Total | 3,729,683 | 2,384,606 | 3,145,987 | 154,387 | 4,735,449 | 2,350,843 |

111-SHIP STATE HOUSING INITIATIVE PROGRAM

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|--------------------|--------------------|--------------------|------------------|--------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 77,824 | 40,278 | 40,278 | 6,220 | 91,504 | 51,226 |
| 5126000 - Other Salary | 0 | 0 | 0 | 625 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -714 | -714 | 0 | -1,610 | -896 |
| 5140000 - Overtime | 8,350 | 500 | 500 | 301 | 500 | 0 |
| 5160000 - Compensated Annual Leave | 915 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 30 | 0 | 0 | 0 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 241 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 6,599 | 3,118 | 3,118 | 512 | 7,038 | 3,920 |
| 5220000 - Retirement Contributions | 8,888 | 4,358 | 4,358 | 717 | 10,897 | 6,539 |
| 5230000 - Health Insurance | 16,827 | 7,543 | 7,543 | 1,417 | 24,900 | 17,357 |
| 5231000 - Life Insurance | 72 | 42 | 42 | 5 | 94 | 52 |
| 5232000 - Dental Insurance | 515 | 269 | 269 | 33 | 656 | 387 |
| 5233000 - Lt Disability Insurance | 127 | 65 | 65 | 7 | 147 | 82 |
| 5233100 - St Disability Insurance | 230 | 118 | 118 | 12 | 266 | 148 |
| 5240000 - Workers' Compensation | 146 | 64 | 64 | 11 | 146 | 82 |
| Personnel Services: | \$120,764 | \$55,641 | \$55,641 | \$9,861 | \$134,538 | \$78,897 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 2,379 | 500 | 500 | 0 | 500 | 0 |
| 5400000 - Travel And Per Diem | 0 | 2,500 | 2,500 | 0 | 5,000 | 2,500 |
| 5420000 - Freight & Postage Services | 46 | 1,000 | 1,000 | 73 | 1,000 | 0 |
| 5440000 - Rentals And Leases | 57 | 1,000 | 1,000 | 2 | 1,000 | 0 |
| 5462000 - Rep & Maint-automotive | 66 | 0 | 0 | 0 | 0 | 0 |
| 5470000 - Printing And Binding | 0 | 1,000 | 1,000 | 73 | 1,000 | 0 |
| 5480000 - Promotional Activities | 0 | 1,000 | 1,000 | 0 | 2,000 | 1,000 |
| 5488000 - Promotional-ads/media Buys | 0 | 1,000 | 1,000 | 894 | 2,000 | 1,000 |
| 5490000 - Oth Current Chgs & Obligations | 3,605,052 | 2,309,965 | 3,071,346 | 139,446 | 4,538,358 | 2,228,393 |
| 5511000 - Office Supplies | 92 | 1,500 | 1,500 | 2 | 2,500 | 1,000 |
| 5520000 - Operating Supplies | 112 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5521000 - Gas & Oil | 115 | 0 | 0 | 61 | 0 | 0 |
| 5540000 - Books,pubs,subs & Membership | 0 | 3,000 | 3,000 | 0 | 10,000 | 7,000 |
| 5541000 - Registration Fees | 1,000 | 3,000 | 3,000 | 3,975 | 3,000 | 0 |
| 5550000 - Training | 0 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| Operating Expenses: | \$3,608,919 | \$2,328,965 | \$3,090,346 | \$144,526 | \$4,569,858 | \$2,240,893 |
| Capital Outlay: | | | | | | |
| 5640100 - Vehicles | 0 | 0 | 0 | 0 | 31,053 | 31,053 |
| Capital Outlay: | \$0 | \$0 | \$0 | \$0 | \$31,053 | \$31,053 |
| TOTAL EXPENDITURES: | \$3,729,683 | \$2,384,606 | \$3,145,987 | \$154,387 | \$4,735,449 | \$2,350,843 |

FUND 112 – EMERGENCY (911) COMMUNICATIONS

| |
|----------------------------|
| TRENDS & ISSUES |
|----------------------------|

| |
|--|
| <p>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.</p> |
|--|

| |
|--|
| <p>Overall, the FY23 budget is projected to increase \$617,375 over the FY22 Adopted Budget.</p> |
|--|

| |
|-----------------|
| REVENUES |
|-----------------|

| |
|---|
| <p>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.</p> |
|---|

112-EMERGENCY(911)COMMUNICATIONS

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 1,966,657 | 1,616,884 | 1,616,884 | 1,026,933 | 1,787,366 | 170,482 |
| Charges For Services | 166,014 | 111,835 | 111,835 | 119,192 | 134,653 | 22,818 |
| Miscellaneous Revenues | 4,234 | 8,018 | 8,018 | -2,470 | 8,018 | 0 |
| Less 5% Statutory Reduction | 0 | -86,837 | -86,837 | 0 | -96,502 | -9,665 |
| Other Sources | 176,627 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 2,448,742 | 3,075,646 | 0 | 2,882,482 | 433,740 |
| Total | 2,313,532 | 4,098,642 | 4,725,546 | 1,143,655 | 4,716,017 | 617,375 |
| Expenditures | | | | | | |
| Transfers Out | 2,159,327 | 2,068,678 | 2,068,678 | 1,865,010 | 2,185,975 | 117,297 |
| Reserves - Operating | 0 | 275,520 | 275,520 | 0 | 275,520 | 0 |
| Reserves - Capital | 0 | 1,754,444 | 1,754,444 | 0 | 2,254,522 | 500,078 |
| Reserves - Assigned | 0 | 0 | 626,904 | 0 | 0 | 0 |
| Total | 2,159,327 | 4,098,642 | 4,725,546 | 1,865,010 | 4,716,017 | 617,375 |

112-EMERGENCY(911)COMMUNICATIONS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 520,420 | 272,146 | 272,146 | 204,110 | 328,398 | 56,252 |
| 5910705 - Transfers out-Sheriff | 1,638,907 | 1,796,532 | 1,796,532 | 1,660,900 | 1,857,577 | 61,045 |
| Transfers Out: | \$2,159,327 | \$2,068,678 | \$2,068,678 | \$1,865,010 | \$2,185,975 | \$117,297 |
| 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 | 1,754,444 | 1,754,444 | 0 | 2,254,522 | 500,078 |
| Reserves - Capital: | \$0 | \$1,754,444 | \$1,754,444 | \$0 | \$2,254,522 | \$500,078 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 0 | 626,904 | 0 | 0 | 0 |
| Reserves - Assigned: | \$0 | \$0 | \$626,904 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$2,159,327 | \$4,098,642 | \$4,725,546 | \$1,865,010 | \$4,716,017 | \$617,375 |

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 \$514,000 from the FY22 Adopted Budget primarily due to maintenance projects that were completed in FY22. This decrease was partially offset by funding to replace furniture for the Judicial Conference Room at the Courthouse.

Capital Outlay includes funding for the Administration Bldg. 3rd Floor Reconfiguration, Courthouse Elevator re-build and modernization, Design and Construction for Courthouse Employee Parking Lot Security Enhancements, Courthouse Hearing Room Reconfiguration, and Courthouse Courtroom Addition.

Transfers Out include 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 decreased by \$2,288,718 from the FY22 Adopted Budget.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to decrease by \$13,026 in FY23. Other sources of revenue include Fund Balance and Interest.

115-COURT FACILITIES FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------------|---------------------------|---------------------------|-----------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 1,328,519 | 1,326,253 | 1,326,253 | 908,334 | 1,313,227 | -13,026 |
| Miscellaneous Revenues | 23,619 | 85,527 | 85,527 | -13,639 | 85,527 | 0 |
| Less 5% Statutory Reduction | 0 | -70,589 | -70,589 | 0 | -69,938 | 651 |
| Fund Balance | 0 | 11,765,589 | 13,166,224 | 0 | 9,489,246 | -2,276,343 |
| Total | <u>1,352,138</u> | <u>13,106,780</u> | <u>14,507,415</u> | <u>894,695</u> | <u>10,818,062</u> | <u>-2,288,718</u> |
| Expenditures | | | | | | |
| Operating Expenses | 206,317 | 564,700 | 564,700 | 200,739 | 50,700 | -514,000 |
| Capital Outlay | 458,306 | 1,386,499 | 1,360,643 | 87,252 | 3,405,100 | 2,018,601 |
| Transfers Out | 606,605 | 628,603 | 628,603 | 323,941 | 658,925 | 30,322 |
| Reserves - Operating | 0 | 318,214 | 318,214 | 0 | 348,126 | 29,912 |
| Reserves - Capital | 0 | 10,208,764 | 11,635,255 | 0 | 6,355,211 | -3,853,553 |
| Total | <u>1,271,228</u> | <u>13,106,780</u> | <u>14,507,415</u> | <u>611,933</u> | <u>10,818,062</u> | <u>-2,288,718</u> |

115-COURT FACILITIES FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|--------------------|---------------------|---------------------|------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 0 | 35,000 | 35,000 | 0 | 14,000 | -21,000 |
| 5460000 - Repair & Maintenance Svcs | 191,645 | 510,000 | 510,000 | 198,954 | 15,000 | -495,000 |
| 5520000 - Operating Supplies | 14,672 | 5,000 | 5,000 | 1,786 | 21,700 | 16,700 |
| 5520010 - Computer Software | 0 | 1,200 | 1,200 | 0 | 0 | -1,200 |
| 5520020 - Computer Hardware, Non-Capit | 0 | 13,500 | 13,500 | 0 | 0 | -13,500 |
| Operating Expenses: | \$206,317 | \$564,700 | \$564,700 | \$200,739 | \$50,700 | -\$514,000 |
| Capital Outlay: | | | | | | |
| 5628000 - Buildings Improvements | 44,761 | 0 | 0 | 0 | 0 | 0 |
| 5640020 - Computer Hardware, Capital | 64,653 | 0 | 0 | 0 | 0 | 0 |
| 5650000 - Construction In Progress | 348,892 | 1,386,499 | 1,360,643 | 87,252 | 3,405,100 | 2,018,601 |
| Capital Outlay: | \$458,306 | \$1,386,499 | \$1,360,643 | \$87,252 | \$3,405,100 | \$2,018,601 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 16,545 | 38,558 | 38,558 | 28,919 | 73,585 | 35,027 |
| 5910249 - Tran Out-Fund 249 | 590,060 | 590,045 | 590,045 | 295,023 | 585,340 | -4,705 |
| Transfers Out: | \$606,605 | \$628,603 | \$628,603 | \$323,941 | \$658,925 | \$30,322 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 198,884 | 198,884 | 0 | 118,271 | -80,613 |
| 5990020 - Reserve For Contingency | 0 | 119,330 | 119,330 | 0 | 229,855 | 110,525 |
| Reserves - Operating: | \$0 | \$318,214 | \$318,214 | \$0 | \$348,126 | \$29,912 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 10,208,764 | 11,635,255 | 0 | 6,355,211 | -3,853,553 |
| Reserves - Capital: | \$0 | \$10,208,764 | \$11,635,255 | \$0 | \$6,355,211 | -\$3,853,553 |
| TOTAL EXPENDITURES: | \$1,271,228 | \$13,106,780 | \$14,507,415 | \$611,933 | \$10,818,062 | -\$2,288,718 |

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 including the Economic Recovery and Reinvestment Act of 2009 and Shelter Plus Care (2013). The budget provides for the administration of the remaining balance for the Shelter Plus Care Grant as well as for the Emergency Solutions Grant. There are no Personnel Services associated with these Grants.

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

Overall, this Fund decreased \$17,481 from the FY22 Adopted Budget.

REVENUES

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

118-HOMELESS PREVENTION & RAPID REHOUSING

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 190,606 | 344,513 | 344,513 | 105,107 | 331,952 | -12,561 |
| Miscellaneous Revenues | 112 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 47,875 | 50,240 | 0 | 42,955 | -4,920 |
| Total | 190,719 | 392,388 | 394,753 | 105,107 | 374,907 | -17,481 |
| Expenditures | | | | | | |
| Operating Expenses | 196,431 | 392,388 | 394,753 | 119,916 | 374,907 | -17,481 |
| Total | 196,431 | 392,388 | 394,753 | 119,916 | 374,907 | -17,481 |

118-HOMELESS PREVENTION & RAPID REHOUSING

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|------------------|------------------|------------------|------------------|-------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5488000 - Promotional-ads/media Buys | 0 | 500 | 500 | 0 | 500 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 196,431 | 385,654 | 388,019 | 119,916 | 368,173 | -17,481 |
| 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 | 0 | 2,250 | 2,250 | 0 | 2,250 | 0 |
| 5541000 - Registration Fees | 0 | 500 | 500 | 0 | 500 | 0 |
| 5550000 - Training | 0 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| Operating Expenses: | \$196,431 | \$392,388 | \$394,753 | \$119,916 | \$374,907 | -\$17,481 |
| TOTAL EXPENDITURES: | \$196,431 | \$392,388 | \$394,753 | \$119,916 | \$374,907 | -\$17,481 |

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.

The budget has increased \$97,728 from the FY22 Adopted Budget and includes the carry forward balance as they are no longer receiving grant funding, since this Fund is being closed out.

REVENUES

The only revenue source is Fund Balance.

122-NEIGHBORHOOD STABIL PROGRAM 3

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------------|-----------------|---------------------------|---------------------------|---------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 0 | 0 | 0 | 30,000 | 0 | 0 |
| Miscellaneous Revenues | 59,237 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 0 | 67,728 | 0 | 97,728 | 97,728 |
| Total | 59,237 | 0 | 67,728 | 30,000 | 97,728 | 97,728 |
| Expenditures | | | | | | |
| Operating Expenses | 9,450 | 0 | 67,728 | 0 | 97,728 | 97,728 |
| Total | 9,450 | 0 | 67,728 | 0 | 97,728 | 97,728 |

122-NEIGHBORHOOD STABIL PROGRAM 3

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 9,450 | 0 | 0 | 0 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 0 | 67,728 | 0 | 97,728 | 97,728 |
| Operating Expenses: | \$9,450 | \$0 | \$67,728 | \$0 | \$97,728 | \$97,728 |
| TOTAL EXPENDITURES: | \$9,450 | \$0 | \$67,728 | \$0 | \$97,728 | \$97,728 |

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 the preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Personnel Services supports 4.60 FTEs, which remains unchanged from the FY22 Adopted Budget and increased \$20,571 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 FY23; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$77,826 over the FY22 Adopted Budget primarily due to increases related to Tax Collector fees, Repair & Maintenance Services at Cherokee Point and Twin Oaks, and Chemicals due to increased costs.

Capital Outlay includes no 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.

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

Transfers Out include 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 \$2,594,952 over the FY22 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 the 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 the acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The last debt service payment will be issued on October 1, 2024. Other sources of revenue include Fund Balance and miscellaneous revenue.

125-ENVIRONMENTAL LAND MAINTENANCE

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------------|-------------------------|---------------------------|---------------------------|-------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 1,973,930 | 2,232,657 | 2,232,657 | 2,145,738 | 3,087,418 | 854,761 |
| PY Delinquent Ad Valorem Tax | 1,683 | 0 | 0 | -1,001 | 0 | 0 |
| Miscellaneous Revenues | 81,680 | 132,431 | 132,431 | 47,995 | 132,431 | 0 |
| Less 5% Statutory Reduction | 0 | -118,254 | -118,254 | 0 | -160,992 | -42,738 |
| Other Sources | 53,252 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 4,279,011 | 5,388,637 | 0 | 6,061,940 | 1,782,929 |
| Total | <u>2,110,545</u> | <u>6,525,845</u> | <u>7,635,471</u> | <u>2,192,732</u> | <u>9,120,797</u> | <u>2,594,952</u> |
| Expenditures | | | | | | |
| Personnel Services | 331,348 | 347,725 | 347,725 | 264,398 | 368,296 | 20,571 |
| Operating Expenses | 454,310 | 748,322 | 748,322 | 166,362 | 826,148 | 77,826 |
| Capital Outlay | 142,118 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 3,887 | 3,888 | 4,476 | 4,475 | 4,476 | 588 |
| Transfers Out | 165,820 | 167,974 | 168,018 | 126,013 | 164,001 | -3,973 |
| Reserves - Operating | 0 | 447,520 | 447,476 | 0 | 491,828 | 44,308 |
| Reserves - Debt | 0 | 1,944 | 1,356 | 0 | 2,238 | 294 |
| Reserves - Restricted | 0 | 4,808,472 | 5,918,098 | 0 | 7,263,810 | 2,455,338 |
| Total | <u>1,097,482</u> | <u>6,525,845</u> | <u>7,635,471</u> | <u>561,249</u> | <u>9,120,797</u> | <u>2,594,952</u> |

125-ENVIRONMENTAL LAND MAINTENANCE

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|------------------|------------------|------------------|------------------|-------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 204,340 | 236,182 | 236,182 | 161,905 | 246,772 | 10,590 |
| 5126000 - Other Salary | 0 | 0 | 0 | 5,800 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -4,177 | -4,177 | 0 | -4,363 | -186 |
| 5140000 - Overtime | 1,701 | 2,500 | 2,500 | 139 | 2,500 | 0 |
| 5160000 - Compensated Annual Leave | 13,460 | 0 | 0 | 8,739 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 282 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,562 | 0 | 0 | 645 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 4,852 | 0 | 0 | 4,155 | 0 | 0 |
| 5210000 - Fica Taxes | 16,285 | 18,260 | 18,260 | 13,134 | 19,070 | 810 |
| 5220000 - Retirement Contributions | 23,146 | 25,554 | 25,554 | 19,531 | 29,389 | 3,835 |
| 5230000 - Health Insurance | 59,052 | 62,643 | 62,643 | 45,283 | 68,091 | 5,448 |
| 5231000 - Life Insurance | 230 | 239 | 239 | 175 | 251 | 12 |
| 5232000 - Dental Insurance | 1,466 | 1,509 | 1,509 | 1,103 | 1,481 | -28 |
| 5233000 - Lt Disability Insurance | 362 | 381 | 381 | 282 | 398 | 17 |
| 5233100 - St Disability Insurance | 654 | 691 | 691 | 510 | 720 | 29 |
| 5240000 - Workers' Compensation | 3,957 | 3,943 | 3,943 | 2,997 | 3,987 | 44 |
| Personnel Services: | \$331,348 | \$347,725 | \$347,725 | \$264,398 | \$368,296 | \$20,571 |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 39,503 | 44,653 | 44,653 | 42,943 | 61,749 | 17,096 |
| 5340000 - Other Contractual Services | 51,244 | 45,518 | 45,518 | 4,308 | 47,018 | 1,500 |
| 5400000 - Travel And Per Diem | 0 | 2,275 | 2,275 | 0 | 2,225 | -50 |
| 5410000 - Communications | 3,749 | 4,278 | 4,278 | 3,763 | 5,850 | 1,572 |
| 5420000 - Freight & Postage Services | 0 | 0 | 0 | 300 | 0 | 0 |
| 5430000 - Utility Services | 5,058 | 6,121 | 6,121 | 3,137 | 5,515 | -606 |
| 5440000 - Rentals And Leases | 5,671 | 5,000 | 5,000 | 70 | 5,000 | 0 |
| 5450000 - Insurance | 1,362 | 3,186 | 3,186 | 3,186 | 3,186 | 0 |
| 5460000 - Repair & Maintenance Svcs | 316,307 | 598,440 | 598,440 | 75,932 | 642,190 | 43,750 |
| 5462000 - Rep & Maint-automotive | 3,736 | 1,400 | 1,400 | 1,505 | 4,600 | 3,200 |
| 5470000 - Printing And Binding | 16 | 1,500 | 1,500 | 3,214 | 3,500 | 2,000 |
| 5490000 - Oth Current Chgs & Obligations | 683 | 3,010 | 3,010 | 134 | 3,530 | 520 |
| 5490501 - OH-Workers' Compensation | 1,104 | 1,028 | 1,028 | 1,028 | 1,028 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 214 | 521 | 521 | 521 | 521 | 0 |
| 5490503 - OH-Dental Insurance | 377 | 366 | 366 | 366 | 366 | 0 |
| 5490504 - OH-Health Insurance | 1,143 | 1,143 | 1,143 | 1,143 | 1,143 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 221 | 239 | 239 | 239 | 239 | 0 |
| 5490509 - OH-Fleet Oversight | 0 | 1,804 | 1,804 | 1,804 | 1,804 | 0 |
| 5490511 - OH-Fleet Fuel | 0 | 3,916 | 3,916 | 3,916 | 3,916 | 0 |
| 5520000 - Operating Supplies | 4,683 | 5,500 | 5,500 | 5,253 | 6,500 | 1,000 |
| 5520010 - Computer Software | 1,001 | 0 | 0 | 699 | 700 | 700 |
| 5520020 - Computer Hardware, Non-Capit. | 5,721 | 0 | 0 | 0 | 0 | 0 |
| 5521000 - Gas & Oil | 2,728 | 3,949 | 3,949 | 2,550 | 5,143 | 1,194 |
| 5522000 - Chemicals | 3,506 | 6,000 | 6,000 | 6,192 | 12,000 | 6,000 |
| 5525000 - Tools | 5,085 | 5,250 | 5,250 | 3,702 | 5,750 | 500 |
| 5540000 - Books,pubs,subs & Membership | 648 | 185 | 185 | 0 | 185 | 0 |
| 5550000 - Training | 550 | 3,040 | 3,040 | 459 | 2,490 | -550 |
| Operating Expenses: | \$454,310 | \$748,322 | \$748,322 | \$166,362 | \$826,148 | \$77,826 |
| Capital Outlay: | | | | | | |

125-ENVIRONMENTAL LAND MAINTENANCE

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|--------------------|--------------------|--------------------|------------------|--------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 4,992 | 0 | 0 | 0 | 0 | 0 |
| 5650000 - Construction In Progress | 137,126 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay: | \$142,118 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 3,579 | 3,579 | 4,178 | 4,178 | 4,251 | 672 |
| 5720000 - Interest | 308 | 309 | 298 | 297 | 225 | -84 |
| Debt Service: | \$3,887 | \$3,888 | \$4,476 | \$4,475 | \$4,476 | \$588 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 75,875 | 84,837 | 84,837 | 63,628 | 76,323 | -8,514 |
| 5910704 - Transfers out-Property Appr | 89,945 | 83,137 | 83,181 | 62,386 | 87,678 | 4,541 |
| Transfers Out: | \$165,820 | \$167,974 | \$168,018 | \$126,013 | \$164,001 | -\$3,973 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 210,670 | 210,670 | 0 | 223,558 | 12,888 |
| 5990020 - Reserve For Contingency | 0 | 236,850 | 236,806 | 0 | 268,270 | 31,420 |
| Reserves - Operating: | \$0 | \$447,520 | \$447,476 | \$0 | \$491,828 | \$44,308 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 1,944 | 1,356 | 0 | 2,238 | 294 |
| Reserves - Debt: | \$0 | \$1,944 | \$1,356 | \$0 | \$2,238 | \$294 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 4,808,472 | 5,918,098 | 0 | 7,263,810 | 2,455,338 |
| Reserves - Restricted: | \$0 | \$4,808,472 | \$5,918,098 | \$0 | \$7,263,810 | \$2,455,338 |
| TOTAL EXPENDITURES: | \$1,097,482 | \$6,525,845 | \$7,635,471 | \$561,249 | \$9,120,797 | \$2,594,952 |

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 62 individual MSBUs that provide funding for costs associated with the repair and maintenance of stormwater management systems within the specific subdivision that receives 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 FY22 Adopted Budget 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-----------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 871,961 | 1,050,450 | 1,050,450 | 1,013,904 | 1,149,343 | 98,893 |
| Miscellaneous Revenues | 2,584 | 0 | 0 | 408 | 0 | 0 |
| Less 5% Statutory Reduction | 0 | -52,528 | -52,528 | 0 | -57,472 | -4,944 |
| Transfers In | 24,283 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 599,849 | 723,987 | 0 | 536,768 | -63,081 |
| Total | 898,828 | 1,597,771 | 1,721,909 | 1,014,312 | 1,628,639 | 30,868 |
| Expenditures | | | | | | |
| Operating Expenses | 516,789 | 1,214,178 | 1,338,316 | 407,597 | 1,222,853 | 8,675 |
| Transfers Out | 366,462 | 383,593 | 383,593 | 287,695 | 405,786 | 22,193 |
| Total | 883,251 | 1,597,771 | 1,721,909 | 695,292 | 1,628,639 | 30,868 |

128-SUBDIVISION POND MSBU

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 17,456 | 21,009 | 21,009 | 20,301 | 22,988 | 1,979 |
| 5460000 - Repair & Maintenance Svcs | 499,221 | 1,193,169 | 1,317,307 | 387,296 | 1,199,865 | 6,696 |
| 5470000 - Printing And Binding | 112 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | \$516,789 | \$1,214,178 | \$1,338,316 | \$407,597 | \$1,222,853 | \$8,675 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 351,405 | 368,503 | 368,503 | 276,377 | 390,692 | 22,189 |
| 5910102 - Tran Out-transportation Trust | 15,058 | 15,090 | 15,090 | 11,318 | 15,094 | 4 |
| Transfers Out: | \$366,462 | \$383,593 | \$383,593 | \$287,695 | \$405,786 | \$22,193 |
| TOTAL EXPENDITURES: | \$883,251 | \$1,597,771 | \$1,721,909 | \$695,292 | \$1,628,639 | \$30,868 |

**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 that provide funding for costs associated with the 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.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 249,835 | 288,262 | 288,262 | 277,753 | 300,732 | 12,470 |
| Miscellaneous Revenues | 1,737 | 0 | 0 | 101 | 0 | 0 |
| Less 5% Statutory Reduction | 0 | -14,416 | -14,416 | 0 | -15,039 | -623 |
| Transfers In | 17,690 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 141,454 | 195,782 | 0 | 120,727 | -20,727 |
| Total | 269,262 | 415,300 | 469,628 | 277,855 | 406,420 | -8,880 |
| Expenditures | | | | | | |
| Operating Expenses | 264,366 | 351,822 | 406,150 | 209,684 | 336,584 | -15,238 |
| Transfers Out | 57,640 | 63,478 | 63,478 | 47,609 | 69,836 | 6,358 |
| Total | 322,007 | 415,300 | 469,628 | 257,292 | 406,420 | -8,880 |

129-STREET LIGHTING MSBU

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---------------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 5,002 | 5,766 | 5,766 | 5,561 | 6,015 | 249 |
| 5430000 - Utility Services | 258,475 | 346,056 | 400,384 | 204,123 | 330,569 | -15,487 |
| 5490500 - Reimbursement Of Py Revenue | 889 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | \$264,366 | \$351,822 | \$406,150 | \$209,684 | \$336,584 | -\$15,238 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 57,640 | 63,478 | 63,478 | 47,609 | 69,836 | 6,358 |
| Transfers Out: | \$57,640 | \$63,478 | \$63,478 | \$47,609 | \$69,836 | \$6,358 |
| TOTAL EXPENDITURES: | \$322,007 | \$415,300 | \$469,628 | \$257,292 | \$406,420 | -\$8,880 |

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.

This Fund supports 5.00 FTEs, which remains unchanged from the FY22 Adopted Budget. Personnel Services increased \$21,392 from the FY22 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 FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses increased \$133,966 primarily due to increases in Repair & Maintenance for the addition of backup and recovery software support and maintenance costs, Computer Software for Document Management Software, and Computer Hardware – Non-Capital to replace judicial and staff 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 the courtrooms. Capital Outlay also includes six (6) Tesira Audio Mixers to ensure clear recordings for the courts, Video Presentation System (2), UPS for Server Room, and Data Storage System.

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

Overall, the Recommended Budget increased \$252,992 over the FY22 Adopted Budget.

REVENUES

Revenues are derived from \$2.00 of the \$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 FY23. Other sources of revenue include Interest and Fund Balance.

130-COURT RELATED TECHNOLOGY FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------------|---------------------------|---------------------------|-----------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 1,347,136 | 1,176,456 | 1,176,456 | 903,414 | 1,348,644 | 172,188 |
| Miscellaneous Revenues | 3,092 | 4,500 | 4,500 | 2,436 | 4,500 | 0 |
| Less 5% Statutory Reduction | 0 | -59,048 | -59,048 | 0 | -67,657 | -8,609 |
| Transfers In | 104,937 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 686,645 | 1,034,678 | 0 | 776,058 | 89,413 |
| Total | <u>1,455,165</u> | <u>1,808,553</u> | <u>2,156,586</u> | <u>905,850</u> | <u>2,061,545</u> | <u>252,992</u> |
| Expenditures | | | | | | |
| Personnel Services | 492,975 | 522,066 | 522,066 | 397,529 | 543,458 | 21,392 |
| Operating Expenses | 449,149 | 706,459 | 706,459 | 317,201 | 840,425 | 133,966 |
| Capital Outlay | 18,620 | 174,600 | 174,600 | 12,391 | 133,000 | -41,600 |
| Transfers Out | 80,084 | 90,352 | 90,352 | 67,764 | 117,115 | 26,763 |
| Reserves - Operating | 0 | 315,076 | 351,337 | 0 | 397,600 | 82,524 |
| Reserves - Capital | 0 | 0 | 311,772 | 0 | 29,947 | 29,947 |
| Total | <u>1,040,828</u> | <u>1,808,553</u> | <u>2,156,586</u> | <u>794,885</u> | <u>2,061,545</u> | <u>252,992</u> |

130-COURT RELATED TECHNOLOGY FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 314,241 | 361,465 | 361,465 | 244,942 | 375,921 | 14,456 |
| 5126000 - Other Salary | 0 | 0 | 0 | 3,250 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -6,344 | -6,344 | 0 | -6,621 | -277 |
| 5140000 - Overtime | 12 | 1,000 | 1,000 | 221 | 2,500 | 1,500 |
| 5160000 - Compensated Annual Leave | 22,211 | 0 | 0 | 22,665 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 1,310 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 2,091 | 0 | 0 | 1,835 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 4,183 | 0 | 0 | 6,748 | 0 | 0 |
| 5210000 - Fica Taxes | 24,587 | 27,729 | 27,729 | 20,215 | 28,949 | 1,220 |
| 5220000 - Retirement Contributions | 35,174 | 39,218 | 39,218 | 30,067 | 45,070 | 5,852 |
| 5230000 - Health Insurance | 85,272 | 94,831 | 94,831 | 64,440 | 93,306 | -1,525 |
| 5231000 - Life Insurance | 333 | 369 | 369 | 269 | 386 | 17 |
| 5232000 - Dental Insurance | 1,504 | 1,585 | 1,585 | 1,214 | 1,640 | 55 |
| 5233000 - Lt Disability Insurance | 524 | 582 | 582 | 434 | 606 | 24 |
| 5233100 - St Disability Insurance | 949 | 1,049 | 1,049 | 785 | 1,095 | 46 |
| 5240000 - Workers' Compensation | 583 | 582 | 582 | 445 | 606 | 24 |
| Personnel Services: | \$492,975 | \$522,066 | \$522,066 | \$397,529 | \$543,458 | \$21,392 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 128,000 | 125,000 | 125,000 | 0 | 125,000 | 0 |
| 5340000 - Other Contractual Services | 76,461 | 110,000 | 110,000 | 91,835 | 110,000 | 0 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 572 | 0 | 0 |
| 5400000 - Travel And Per Diem | 0 | 1,800 | 1,800 | 134 | 5,500 | 3,700 |
| 5410000 - Communications | 0 | 0 | 0 | 1,099 | 0 | 0 |
| 5440000 - Rentals And Leases | 2,398 | 0 | 0 | 799 | 0 | 0 |
| 5450000 - Insurance | 1,302 | 1,767 | 1,767 | 1,767 | 1,767 | 0 |
| 5460000 - Repair & Maintenance Svcs | 41,340 | 66,185 | 66,185 | 65,676 | 71,935 | 5,750 |
| 5490000 - Oth Current Chgs & Obligations | 192 | 2,813 | 2,813 | 0 | 2,813 | 0 |
| 5490501 - OH-Workers' Compensation | 1,200 | 1,115 | 1,115 | 1,115 | 1,115 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 205 | 289 | 289 | 289 | 289 | 0 |
| 5490503 - OH-Dental Insurance | 410 | 395 | 395 | 395 | 395 | 0 |
| 5490504 - OH-Health Insurance | 1,245 | 1,245 | 1,245 | 1,245 | 1,245 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 288 | 260 | 260 | 260 | 260 | 0 |
| 5511000 - Office Supplies | 4,748 | 6,775 | 6,775 | 1,494 | 6,775 | 0 |
| 5512000 - Office Equipment | 43,849 | 46,010 | 46,010 | 26,777 | 44,410 | -1,600 |
| 5520000 - Operating Supplies | 37,013 | 84,974 | 84,974 | 23,797 | 69,390 | -15,584 |
| 5520010 - Computer Software | 26,213 | 180,781 | 180,781 | 60,322 | 289,781 | 109,000 |
| 5520020 - Computer Hardware, Non-Capit | 46,267 | 60,050 | 60,050 | 33,229 | 87,650 | 27,600 |
| 5520021 - Computer Hardware, Operating | 32,005 | 10,000 | 10,000 | 4,134 | 10,000 | 0 |
| 5540000 - Books,pubs,subs & Membership | 1,812 | 1,000 | 1,000 | 1,512 | 2,500 | 1,500 |
| 5541000 - Registration Fees | 0 | 0 | 0 | 750 | 3,600 | 3,600 |
| 5550000 - Training | 4,200 | 6,000 | 6,000 | 0 | 6,000 | 0 |
| Operating Expenses: | \$449,149 | \$706,459 | \$706,459 | \$317,201 | \$840,425 | \$133,966 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 0 | 30,800 | 30,800 | 0 | 30,000 | -800 |
| 5640020 - Computer Hardware, Capital | 18,620 | 143,800 | 143,800 | 12,391 | 103,000 | -40,800 |
| Capital Outlay: | \$18,620 | \$174,600 | \$174,600 | \$12,391 | \$133,000 | -\$41,600 |
| Transfers Out: | | | | | | |

130-COURT RELATED TECHNOLOGY FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 80,084 | 90,352 | 90,352 | 67,764 | 117,115 | 26,763 |
| Transfers Out: | \$80,084 | \$90,352 | \$90,352 | \$67,764 | \$117,115 | \$26,763 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 219,449 | 219,449 | 0 | 248,500 | 29,051 |
| 5990020 - Reserve For Contingency | 0 | 95,627 | 131,888 | 0 | 149,100 | 53,473 |
| Reserves - Operating: | \$0 | \$315,076 | \$351,337 | \$0 | \$397,600 | \$82,524 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 0 | 311,772 | 0 | 29,947 | 29,947 |
| Reserves - Capital: | \$0 | \$0 | \$311,772 | \$0 | \$29,947 | \$29,947 |
| TOTAL EXPENDITURES: | \$1,040,828 | \$1,808,553 | \$2,156,586 | \$794,885 | \$2,061,545 | \$252,992 |

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).

Personnel Services supports 433.93 FTEs, which is an increase of 50.30 FTEs from the FY22 Adopted Budget, of which 1.30 FTEs are due to the annual reevaluation of positions; 13.00 FTEs were approved to move forward in the FY22 Second Budget Amendment; and the request to add 36.00 new positions in FY23 as follows: Fire Inspectors (5.00 FTEs) in order to meet the new state mandates for inspections; Firefighters (30.00 FTEs) in support of the new stations including Calypso Cay, Cypress Parkway, and Funie Steed although these are only funded for the final 3 months of the fiscal year; and an EMS Training Lieutenant (1.00 FTE).

Personnel Services increased \$5,747,685 over the FY22 Adopted Budget. However, the FY22 budget was Revised once the IAFF Union contract was settled. As a result, there is a small decrease between the FY22 Revised Budget and the FY23 request. Overall, however, in addition to the changes just noted, Personnel Services reflects 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 FY23; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment.
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book for eligible non-IAFF employees
- No adjustment is currently reflected in the budget for IAFF employees pending union negotiations
- 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 increase based on anticipated needs for FY23

Operating Expenditures increased by \$1,842,277 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 stand up rescue equipment, thermal imaging cameras, and gym equipment. However, most capital items are accounted for in Fund 331 - Countywide Fire Capital Fund which are funded through a Transfer Out from this Fund. Additional Transfers Out include a transfer to the General Fund for the cost allocation, transfer for intergovernmental radios, transfer to the Fleet Fund to support two positions, and a transfer for debt service payments. Reserves are established in accordance with Policy.

Overall, the Recommended Budget reflects an increase of \$4,762,247 over the FY22 Adopted Budget.

REVENUES

The primary funding sources anticipate increases for FY23. Ad Valorem increased due to the property valuation increase although no change to the millage rate of 1.0682 is proposed. There are proposed adjustments to the Special Assessment rates to maintain the Assessment Methodology with the updated change in units as a part of the fourth year of the five-year program. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees which reflect an increase due to the new state-mandated inspection schedule, ambulance fees, standby fees, Interest, Transfers In, and Fund Balance.

134-COUNTYWIDE FIRE FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 24,580,592 | 27,860,253 | 27,860,253 | 26,767,370 | 32,644,714 | 4,784,461 |
| PY Delinquent Ad Valorem Tax | 3,554 | 4,700 | 4,700 | -19,881 | 3,500 | -1,200 |
| Permits, Fees & Special Assessments | 42,736,912 | 42,893,193 | 42,893,193 | 43,565,459 | 44,014,697 | 1,121,504 |
| Intergovernmental Revenue | 105,681 | 98,000 | 98,000 | 46,771 | 97,000 | -1,000 |
| Charges For Services | 13,265,680 | 13,118,678 | 13,118,678 | 6,822,136 | 13,417,257 | 298,579 |
| Judgment, Fines & Forfeits | 0 | 0 | 0 | 1,000 | 0 | 0 |
| Miscellaneous Revenues | 1,321,729 | 1,317,137 | 1,317,137 | 758,906 | 2,540,531 | 1,223,394 |
| Less 5% Statutory Reduction | 0 | -4,264,598 | -4,264,598 | 0 | -4,635,384 | -370,786 |
| Transfers In | 4,910,177 | 4,846,506 | 4,846,506 | 0 | 5,168,978 | 322,472 |
| Other Sources | 1,091,596 | 0 | 0 | 0 | 164,185 | 164,185 |
| Fund Balance | 0 | 36,277,578 | 38,447,127 | 0 | 33,498,216 | -2,779,362 |
| Total | 88,015,922 | 122,151,447 | 124,320,996 | 77,941,761 | 126,913,694 | 4,762,247 |
| Expenditures | | | | | | |
| Personnel Services | 46,307,945 | 46,426,958 | 52,230,749 | 40,708,964 | 52,174,643 | 5,747,685 |
| Operating Expenses | 15,897,666 | 17,273,138 | 17,599,271 | 9,578,312 | 19,115,415 | 1,842,277 |
| Capital Outlay | 219,403 | 11,500 | 298,105 | 169,678 | 832,175 | 820,675 |
| Debt Service | 2,697,964 | 2,666,566 | 2,725,010 | 2,460,292 | 2,847,851 | 181,285 |
| Transfers Out | 19,690,630 | 32,965,624 | 27,483,175 | 22,123,353 | 26,984,071 | -5,981,553 |
| Reserves - Operating | 0 | 18,868,020 | 20,388,161 | 0 | 21,287,559 | 2,419,539 |
| Reserves - Debt | 0 | 2,082,369 | 2,082,369 | 0 | 2,131,941 | 49,572 |
| Reserves - Capital | 0 | 1,175,424 | 1,175,424 | 0 | 1,201,307 | 25,883 |
| Reserves - Assigned | 0 | 681,848 | 338,732 | 0 | 338,732 | -343,116 |
| Total | 84,813,608 | 122,151,447 | 124,320,996 | 75,040,599 | 126,913,694 | 4,762,247 |

134-COUNTYWIDE FIRE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 18,912,962 | 22,681,443 | 26,548,240 | 17,955,527 | 25,589,444 | 2,908,001 |
| 5120002 - Disaster Relief | 183,677 | 0 | 0 | 0 | 0 | 0 |
| 5120030 - Holiday Pay | 442,063 | 500,000 | 500,000 | 397,731 | 553,000 | 53,000 |
| 5124000 - Exec Deferred Compensation | 36,091 | 27,065 | 27,065 | 21,176 | 29,052 | 1,987 |
| 5126000 - Other Salary | 0 | 0 | 0 | 34,565 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -515,718 | -515,718 | 0 | -574,604 | -58,886 |
| 5130002 - Other Salaries & Wages-Standb | 352,850 | 345,000 | 345,000 | 256,851 | 370,000 | 25,000 |
| 5130003 - Other Salaries & Wages-Deploy | 355 | 0 | 0 | 4,740 | 0 | 0 |
| 5130004 - Other Salaries & Wages-BC Woi | 314,613 | 400,000 | 400,000 | 263,440 | 400,000 | 0 |
| 5140000 - Overtime | 3,561,243 | 2,609,500 | 2,863,134 | 2,913,565 | 2,723,107 | 113,607 |
| 5140001 - Overtime-Deployment | 3,107 | 0 | 0 | 9,591 | 0 | 0 |
| 5150000 - Incentive Pay | 2,763,460 | 2,511,805 | 2,519,892 | 2,202,363 | 2,669,539 | 157,734 |
| 5150010 - Uniform Allowance | 99,225 | 104,100 | 104,227 | 74,775 | 122,400 | 18,300 |
| 5150030 - Educ Incentive Firefighters | 99,320 | 102,000 | 102,000 | 74,520 | 105,960 | 3,960 |
| 5150031 - Tuition Reimbursement - CBA | 6,753 | 50,000 | 50,000 | 1,590 | 50,000 | 0 |
| 5150032 - Tuition Reimbursement - Non-C | 2,027 | 10,000 | 10,000 | 2,269 | 10,000 | 0 |
| 5150100 - Wellness Incentive | 142,895 | 130,650 | 130,870 | 106,806 | 212,160 | 81,510 |
| 5150300 - Class C Meals | 135 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 1,697,606 | 0 | 0 | 1,300,071 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 28,839 | 0 | 0 | 21,771 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 21,217 | 0 | 0 | 24,563 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,232,369 | 0 | 0 | 1,079,843 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 56,456 | 0 | 0 | 29,909 | 0 | 0 |
| 5210000 - Fica Taxes | 2,193,405 | 2,173,661 | 2,489,520 | 1,959,639 | 2,414,675 | 241,014 |
| 5220000 - Retirement Contributions | 6,967,662 | 7,213,579 | 8,281,096 | 6,359,846 | 8,602,642 | 1,389,063 |
| 5230000 - Health Insurance | 5,546,675 | 6,393,209 | 6,464,711 | 4,247,882 | 7,024,078 | 630,869 |
| 5231000 - Life Insurance | 21,577 | 29,868 | 31,430 | 16,530 | 33,156 | 3,288 |
| 5232000 - Dental Insurance | 132,317 | 137,520 | 138,643 | 92,654 | 133,017 | -4,503 |
| 5233000 - Lt Disability Insurance | 33,967 | 38,936 | 41,400 | 26,716 | 43,535 | 4,599 |
| 5233100 - St Disability Insurance | 61,401 | 69,267 | 73,878 | 48,278 | 77,387 | 8,120 |
| 5240000 - Workers' Compensation | 1,384,463 | 1,415,073 | 1,625,361 | 1,181,754 | 1,586,095 | 171,022 |
| 5250000 - Unemployment Compensation | 9,216 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$46,307,945 | \$46,426,958 | \$52,230,749 | \$40,708,964 | \$52,174,643 | \$5,747,685 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 33,685 | 92,500 | 110,483 | 17,983 | 88,000 | -4,500 |
| 5310006 - Legal Fees | 53,495 | 50,000 | 50,000 | 8,142 | 55,000 | 5,000 |
| 5312000 - Tax Collector Fees | 1,324,864 | 1,389,926 | 1,389,926 | 1,392,478 | 1,511,952 | 122,026 |
| 5314000 - Medical Svcs | 217,911 | 304,506 | 331,962 | 1,286 | 320,882 | 16,376 |
| 5340000 - Other Contractual Services | 1,214,539 | 1,304,300 | 1,324,642 | 403,178 | 1,442,073 | 137,773 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 638 | 0 | 0 |
| 5400000 - Travel And Per Diem | 18,358 | 41,648 | 41,648 | 11,095 | 47,102 | 5,454 |
| 5410000 - Communications | 273,677 | 294,981 | 294,981 | 187,662 | 302,521 | 7,540 |
| 5420000 - Freight & Postage Services | 1,179 | 5,835 | 5,835 | 3,194 | 5,500 | -335 |
| 5430000 - Utility Services | 335,161 | 344,840 | 344,840 | 229,458 | 385,188 | 40,348 |
| 5440000 - Rentals And Leases | 239,657 | 394,667 | 397,572 | 191,366 | 105,688 | -288,979 |
| 5450000 - Insurance | 246,937 | 226,185 | 226,185 | 226,185 | 226,185 | 0 |
| 5460000 - Repair & Maintenance Svcs | 902,379 | 1,083,547 | 1,138,433 | 561,225 | 1,325,698 | 242,151 |
| 5462000 - Rep & Maint-automotive | 1,756,429 | 1,823,000 | 1,816,095 | 1,098,377 | 2,052,000 | 229,000 |

134-COUNTYWIDE FIRE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5470000 - Printing And Binding | 4,313 | 3,800 | 3,800 | 3,565 | 4,800 | 1,000 |
| 5480000 - Promotional Activities | 5,334 | 16,000 | 16,000 | 5,903 | 16,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 181,894 | 346,500 | 346,500 | 88 | 653,047 | 306,547 |
| 5490400 - Bad Debt | 6,710,912 | 6,710,946 | 6,710,946 | 3,370,775 | 6,710,946 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 115 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 91,915 | 85,542 | 85,542 | 85,542 | 96,769 | 11,227 |
| 5490502 - OH-Property & Liability Insuranc | 38,811 | 36,972 | 36,972 | 36,972 | 36,972 | 0 |
| 5490503 - OH-Dental Insurance | 31,405 | 30,298 | 30,298 | 30,298 | 34,201 | 3,903 |
| 5490504 - OH-Health Insurance | 95,364 | 95,533 | 95,533 | 95,533 | 107,798 | 12,265 |
| 5490505 - OH-Life/AD&D, STD, LTD | 19,440 | 20,416 | 20,416 | 20,416 | 22,514 | 2,098 |
| 5490509 - OH-Fleet Oversight | 17,010 | 21,812 | 21,812 | 21,812 | 21,812 | 0 |
| 5490511 - OH-Fleet Fuel | 24,624 | 47,348 | 47,348 | 47,348 | 47,348 | 0 |
| 5491000 - Other Government Agencies | 17 | 0 | 0 | 0 | 0 | 0 |
| 5511000 - Office Supplies | 29,990 | 33,316 | 33,316 | 22,351 | 35,521 | 2,205 |
| 5512000 - Office Equipment | 4,512 | 4,000 | 4,000 | 700 | 4,500 | 500 |
| 5520000 - Operating Supplies | 995,316 | 1,205,722 | 1,383,431 | 727,049 | 1,369,992 | 164,270 |
| 5520005 - OS Personal Protect Equip | 0 | 0 | 0 | 0 | 344,141 | 344,141 |
| 5520010 - Computer Software | 50,524 | 69,009 | 69,009 | 52,428 | 133,655 | 64,646 |
| 5520011 - Computer Software, SAAS | 1,439 | 0 | 0 | 0 | 0 | 0 |
| 5520020 - Computer Hardware, Non-Capit | 40,692 | 34,300 | 34,300 | 34,283 | 64,100 | 29,800 |
| 5521000 - Gas & Oil | 266,290 | 352,632 | 352,632 | 219,436 | 453,335 | 100,703 |
| 5521005 - Gas & Oil-Direct | 240,104 | 251,166 | 251,166 | 218,111 | 412,138 | 160,972 |
| 5524500 - Cleaning Supplies | 0 | 0 | 0 | 29 | 0 | 0 |
| 5525000 - Tools | 1,913 | 0 | 0 | 808 | 0 | 0 |
| 5526000 - Clothing | 256,288 | 281,650 | 313,407 | 204,535 | 351,756 | 70,106 |
| 5540000 - Books,pubs,subs & Membership | 10,247 | 13,166 | 13,166 | 4,699 | 17,456 | 4,290 |
| 5541000 - Registration Fees | 4,301 | 17,840 | 17,840 | 2,280 | 22,090 | 4,250 |
| 5550000 - Training | 156,623 | 239,235 | 239,235 | 41,084 | 286,735 | 47,500 |
| Operating Expenses: | \$15,897,666 | \$17,273,138 | \$17,599,271 | \$9,578,312 | \$19,115,415 | \$1,842,277 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 174,572 | 0 | 286,605 | 159,504 | 591,503 | 591,503 |
| 5640020 - Computer Hardware, Capital | 10,159 | 11,500 | 11,500 | 10,174 | 19,800 | 8,300 |
| 5640100 - Vehicles | 0 | 0 | 0 | 0 | 220,872 | 220,872 |
| 5680010 - Computer Software, Capital | 34,673 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay: | \$219,403 | \$11,500 | \$298,105 | \$169,678 | \$832,175 | \$820,675 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 2,164,302 | 2,184,017 | 2,234,738 | 2,010,124 | 2,392,711 | 208,694 |
| 5720000 - Interest | 533,662 | 482,549 | 490,272 | 450,168 | 455,140 | -27,409 |
| Debt Service: | \$2,697,964 | \$2,666,566 | \$2,725,010 | \$2,460,292 | \$2,847,851 | \$181,285 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 2,909,155 | 3,031,787 | 3,031,787 | 2,273,840 | 3,614,595 | 582,808 |
| 5910158 - Tran Out-intergov Radio Commu | 202,553 | 217,012 | 217,012 | 162,759 | 252,051 | 35,039 |
| 5910242 - Transfers Out Fund 242 | 300,363 | 300,033 | 300,033 | 150,017 | 300,507 | 474 |
| 5910248 - Tran Out - 248 | 529,784 | 529,784 | 529,784 | 264,892 | 264,892 | -264,892 |
| 5910331 - Tran Out - Fire Capital Fund | 13,183,520 | 26,041,109 | 20,558,441 | 16,789,498 | 19,738,631 | -6,302,478 |
| 5910510 - Tran Out Fleet | 42,918 | 44,454 | 44,454 | 33,341 | 124,096 | 79,642 |
| 5910511 - Tran Out Fleet Fuel F511 | 77,380 | 313,500 | 313,500 | 235,125 | 0 | -313,500 |

134-COUNTYWIDE FIRE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|---------------------|----------------------|----------------------|---------------------|----------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910704 - Transfers out-Property Appr | 391,971 | 413,061 | 413,280 | 309,960 | 438,484 | 25,423 |
| 5910705 - Transfers out-Sheriff | 2,052,986 | 2,074,884 | 2,074,884 | 1,903,922 | 2,250,815 | 175,931 |
| Transfers Out: | \$19,690,630 | \$32,965,624 | \$27,483,175 | \$22,123,353 | \$26,984,071 | -\$5,981,553 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 16,110,953 | 16,110,953 | 0 | 16,378,314 | 267,361 |
| 5990020 - Reserve For Contingency | 0 | 2,757,067 | 4,277,208 | 0 | 4,909,245 | 2,152,178 |
| Reserves - Operating: | \$0 | \$18,868,020 | \$20,388,161 | \$0 | \$21,287,559 | \$2,419,539 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 2,082,369 | 2,082,369 | 0 | 2,131,941 | 49,572 |
| Reserves - Debt: | \$0 | \$2,082,369 | \$2,082,369 | \$0 | \$2,131,941 | \$49,572 |
| Reserves - Capital: | | | | | | |
| 5990041 - Res For Capital - Designated | 0 | 1,175,424 | 1,175,424 | 0 | 1,201,307 | 25,883 |
| Reserves - Capital: | \$0 | \$1,175,424 | \$1,175,424 | \$0 | \$1,201,307 | \$25,883 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 681,848 | 338,732 | 0 | 338,732 | -343,116 |
| Reserves - Assigned: | \$0 | \$681,848 | \$338,732 | \$0 | \$338,732 | -\$343,116 |
| TOTAL EXPENDITURES: | \$84,813,608 | \$122,151,447 | \$124,320,996 | \$75,040,599 | \$126,913,694 | \$4,762,247 |

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, 2019, but it was automatically renewed as outlined in the original agreement for an additional four fiscal years (ending on September 30, 2023).

Personnel Services supports 1.50 FTEs which is an increase of .25 FTEs due to the Community Grants Program Housing Specialist position no longer being split with the COVID 19 HS CARES orgkey. Overall, Personnel Services increased \$9,911 due to the reallocation of the FTE mentioned above and due to the following:

- Workers' Compensation and Retirement Contributions which were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures total \$6,370,252 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 \$5,537,984 over the FY22 Adopted Budget due to anticipated funding.

REVENUES

The HOME Fund is funded by Intergovernmental (grant) revenue and Fund Balance. The new FY23 allocation anticipated from the Department of Housing and Urban Development (HUD) totals \$1,058,394 and the remaining grant funds from prior years which total \$6,037,379. FY23 also reflects a transfer in from the General Fund to replenish funds utilized for an affordable housing project in order to change projects due to timeliness requirements.

137-HOME FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 150,917 | 2,147,662 | 5,626,172 | -54,489 | 6,748,465 | 4,600,803 |
| Miscellaneous Revenues | 614 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 943,187 | 943,187 |
| Fund Balance | 0 | 353,314 | 412,881 | 0 | 347,308 | -6,006 |
| Total | 151,531 | 2,500,976 | 6,039,053 | -54,489 | 8,038,960 | 5,537,984 |
| Expenditures | | | | | | |
| Personnel Services | 36,879 | 91,724 | 392,650 | 129 | 101,635 | 9,911 |
| Operating Expenses | 50,520 | 1,308,207 | 4,545,358 | 87,767 | 6,370,252 | 5,062,045 |
| Grants and Aids | 43,822 | 1,101,045 | 1,101,045 | 0 | 1,567,073 | 466,028 |
| Total | 131,221 | 2,500,976 | 6,039,053 | 87,896 | 8,038,960 | 5,537,984 |

137-HOME FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 17,987 | 55,943 | 238,523 | 92 | 65,968 | 10,025 |
| 5120002 - Disaster Relief | 902 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -1,024 | -1,024 | 0 | -1,199 | -175 |
| 5140000 - Overtime | 707 | 2,500 | 3,878 | 0 | 2,500 | 0 |
| 5160000 - Compensated Annual Leave | 1,487 | 0 | 0 | 0 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 3,478 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 1,596 | 4,471 | 19,015 | 7 | 5,237 | 766 |
| 5220000 - Retirement Contributions | 2,431 | 6,322 | 25,330 | 11 | 8,155 | 1,833 |
| 5230000 - Health Insurance | 7,952 | 22,685 | 103,247 | 18 | 19,996 | -2,689 |
| 5231000 - Life Insurance | 24 | 60 | 242 | 0 | 70 | 10 |
| 5232000 - Dental Insurance | 171 | 410 | 1,906 | 1 | 492 | 82 |
| 5233000 - Lt Disability Insurance | 37 | 94 | 397 | 0 | 109 | 15 |
| 5233100 - St Disability Insurance | 67 | 169 | 718 | 0 | 198 | 29 |
| 5240000 - Workers' Compensation | 40 | 94 | 418 | 0 | 109 | 15 |
| Personnel Services: | \$36,879 | \$91,724 | \$392,650 | \$129 | \$101,635 | \$9,911 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 4,500 | 5,000 | 57,500 | 47,500 | 60,000 | 55,000 |
| 5400000 - Travel And Per Diem | 0 | 2,000 | 4,000 | 61 | 7,000 | 5,000 |
| 5420000 - Freight & Postage Services | 0 | 100 | 600 | 0 | 600 | 500 |
| 5440000 - Rentals And Leases | 0 | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 5480000 - Promotional Activities | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 5488000 - Promotional-ads/media Buys | 0 | 3,074 | 5,074 | 5,165 | 7,000 | 3,926 |
| 5490000 - Oth Current Chgs & Obligations | 46,020 | 1,293,533 | 4,462,684 | 33,541 | 6,278,852 | 4,985,319 |
| 5511000 - Office Supplies | 0 | 1,000 | 3,000 | 0 | 3,000 | 2,000 |
| 5512000 - Office Equipment | 0 | 500 | 500 | 0 | 500 | 0 |
| 5520000 - Operating Supplies | 0 | 0 | 500 | 0 | 500 | 500 |
| 5521000 - Gas & Oil | 0 | 200 | 200 | 0 | 1,500 | 1,300 |
| 5540000 - Books,pubs,subs & Membership | 0 | 300 | 1,800 | 0 | 1,800 | 1,500 |
| 5541000 - Registration Fees | 0 | 1,000 | 2,000 | 0 | 2,000 | 1,000 |
| 5550000 - Training | 0 | 1,500 | 4,500 | 1,500 | 4,500 | 3,000 |
| Operating Expenses: | \$50,520 | \$1,308,207 | \$4,545,358 | \$87,767 | \$6,370,252 | \$5,062,045 |
| Grants and Aids: | | | | | | |
| 5810000 - Aids To Gov't Agencies | 0 | 805,131 | 805,131 | 0 | 1,141,053 | 335,922 |
| 5811000-Aids To Gov't Agencies | 43,822 | 295,914 | 295,914 | 0 | 426,020 | 130,106 |
| Grants and Aids: | \$43,822 | \$1,101,045 | \$1,101,045 | \$0 | \$1,567,073 | \$466,028 |
| TOTAL EXPENDITURES: | \$131,221 | \$2,500,976 | \$6,039,053 | \$87,896 | \$8,038,960 | \$5,537,984 |

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 \$5,148 over the FY22 Adopted Budget. |
|---|

| |
|-----------------|
| REVENUES |
|-----------------|

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|--|
| Revenues are based on an additional \$2.00, 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-----------------|---------------------------|---------------------------|---------------|-------------------------------|--|
| Revenues | | | | | | |
| Judgment, Fines & Forfeits | 64,436 | 66,843 | 66,843 | 41,610 | 62,915 | -3,928 |
| Miscellaneous Revenues | 37 | 136 | 136 | -19 | 136 | 0 |
| Less 5% Statutory Reduction | 0 | -3,349 | -3,349 | 0 | -3,153 | 196 |
| Fund Balance | 0 | 20,611 | 15,641 | 0 | 29,491 | 8,880 |
| Total | 64,473 | 84,241 | 79,271 | 41,590 | 89,389 | 5,148 |
| Expenditures | | | | | | |
| Operating Expenses | 15,529 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 59,386 | 84,241 | 79,271 | 31,318 | 89,389 | 5,148 |
| Total | 74,914 | 84,241 | 79,271 | 31,318 | 89,389 | 5,148 |

139-CRIMINAL JUSTICE TRAINING

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490000 - Oth Current Chgs & Obligations | 15,529 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | \$15,529 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers Out: | | | | | | |
| 5910705 - Transfers out-Sheriff | 59,386 | 84,241 | 79,271 | 31,318 | 89,389 | 5,148 |
| Transfers Out: | \$59,386 | \$84,241 | \$79,271 | \$31,318 | \$89,389 | \$5,148 |
| TOTAL EXPENDITURES: | \$74,914 | \$84,241 | \$79,271 | \$31,318 | \$89,389 | \$5,148 |

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only, and then distributed to county governments for expenditure on a variety of recreational boating-related purposes. (Sections 328.66 and 328.72, Florida Statutes)

This Fund does not support Personnel Services or Operating Expenditures. This Fund includes Transfers Out to the General Fund for the Cost Allocation. Reserves were established in accordance with policy.

Capital Outlay decreased \$552,093 from the FY22 Adopted Budget, as there were no requests for new capital projects in this Fund. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

Overall, this Fund decreased \$402,335 from the FY22 Adopted Budget.

REVENUES

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.

141-BOATING IMPROVEMENT FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-----------------|---------------------------|---------------------------|---------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 96,560 | 95,113 | 95,113 | 67,444 | 93,107 | -2,006 |
| Miscellaneous Revenues | 8,546 | 19,322 | 19,322 | 4,648 | 19,266 | -56 |
| Less 5% Statutory Reduction | 0 | -5,722 | -5,722 | 0 | -5,618 | 104 |
| Fund Balance | 0 | 643,628 | 706,599 | 0 | 243,251 | -400,377 |
| Total | 105,106 | 752,341 | 815,312 | 72,092 | 350,006 | -402,335 |
| Expenditures | | | | | | |
| Capital Outlay | 25,771 | 552,093 | 534,375 | 26,265 | 0 | -552,093 |
| Transfers Out | 8,158 | 8,849 | 8,849 | 6,637 | 10,475 | 1,626 |
| Reserves - Operating | 0 | 50,050 | 50,050 | 0 | 50,050 | 0 |
| Reserves - Capital | 0 | 141,349 | 222,038 | 0 | 289,481 | 148,132 |
| Total | 33,929 | 752,341 | 815,312 | 32,902 | 350,006 | -402,335 |

141-BOATING IMPROVEMENT FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 25,771 | 552,093 | 534,375 | 26,265 | 0 | -552,093 |
| Capital Outlay: | \$25,771 | \$552,093 | \$534,375 | \$26,265 | \$0 | -\$552,093 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 8,158 | 8,849 | 8,849 | 6,637 | 10,475 | 1,626 |
| Transfers Out: | \$8,158 | \$8,849 | \$8,849 | \$6,637 | \$10,475 | \$1,626 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 50,050 | 50,050 | 0 | 50,050 | 0 |
| Reserves - Operating: | \$0 | \$50,050 | \$50,050 | \$0 | \$50,050 | \$0 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 141,349 | 222,038 | 0 | 289,481 | 148,132 |
| Reserves - Capital: | \$0 | \$141,349 | \$222,038 | \$0 | \$289,481 | \$148,132 |
| TOTAL EXPENDITURES: | \$33,929 | \$752,341 | \$815,312 | \$32,902 | \$350,006 | -\$402,335 |

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.

The FY23 balance for the projects in this fund will be included later in the budget process to ensure the estimates are as accurate as possible.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|------------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 878,771 | 0 | 133,465 | 8,706 | 0 | 0 |
| Intergovernmental Revenue | 435,290 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 | -21,535 | 0 | 0 |
| Fund Balance | 0 | 20,924,543 | 20,341,494 | 0 | 0 | -20,924,543 |
| Total | 1,314,061 | 20,924,543 | 20,474,959 | -12,829 | 0 | -20,924,543 |
| Expenditures | | | | | | |
| Operating Expenses | 0 | 100,000 | 57,127 | 9,055 | 0 | -100,000 |
| Capital Outlay | 2,673,667 | 20,824,543 | 20,417,832 | 543,846 | 0 | -20,824,543 |
| Total | 2,673,667 | 20,924,543 | 20,474,959 | 552,901 | 0 | -20,924,543 |

142 - MOBILITY FEE EAST DISTRICT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---------------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490500 - Reimbursement Of Py Revenue | 0 | 100,000 | 57,127 | 9,055 | 0 | -100,000 |
| Operating Expenses: | \$0 | \$100,000 | \$57,127 | \$9,055 | \$0 | -\$100,000 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 2,673,667 | 20,824,543 | 20,417,832 | 543,846 | 0 | -20,824,543 |
| Capital Outlay: | \$2,673,667 | \$20,824,543 | \$20,417,832 | \$543,846 | \$0 | -\$20,824,543 |
| TOTAL EXPENDITURES: | \$2,673,667 | \$20,924,543 | \$20,474,959 | \$552,901 | \$0 | -\$20,924,543 |

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 the County portion of Michigan Avenue Pedestrian Safety, Old Lake Wilson Road, Poinciana Boulevard, and Westside Boulevard Extension. 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 \$40,841,705 from the FY22 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 Construction 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 is determined.

143 - MOBILITY FEE WEST DISTRICT

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 43,681,666 | 20,793,070 | 43,642,716 | 26,140,555 | 24,662,785 | 3,869,715 |
| Intergovernmental Revenue | 0 | 0 | 0 | 1,834,624 | 0 | 0 |
| Miscellaneous Revenues | 133,178 | 349,751 | 349,751 | -94,811 | 349,751 | 0 |
| Less 5% Statutory Reduction | 0 | -1,057,141 | -1,057,141 | 0 | -1,250,627 | -193,486 |
| Fund Balance | 0 | 102,200,703 | 89,145,560 | 0 | 57,682,769 | -44,517,934 |
| Total | 43,814,845 | 122,286,383 | 132,080,886 | 27,880,368 | 81,444,678 | -40,841,705 |
| Expenditures | | | | | | |
| Operating Expenses | 120,251 | 100,000 | 150,000 | 69,980 | 150,000 | 50,000 |
| Capital Outlay | 30,770,784 | 92,036,808 | 84,251,891 | 3,354,899 | 48,303,858 | -43,732,950 |
| Transfers Out | 1,521,431 | 35,533 | 35,533 | 26,650 | 91,346 | 55,813 |
| Reserves - Capital | 0 | 30,114,042 | 47,643,462 | 0 | 32,899,474 | 2,785,432 |
| Total | 32,412,466 | 122,286,383 | 132,080,886 | 3,451,529 | 81,444,678 | -40,841,705 |

143 - MOBILITY FEE WEST DISTRICT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490500 - Reimbursement Of Py Revenue | 120,251 | 100,000 | 150,000 | 69,980 | 150,000 | 50,000 |
| Operating Expenses: | \$120,251 | \$100,000 | \$150,000 | \$69,980 | \$150,000 | \$50,000 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 30,770,784 | 92,036,808 | 84,251,891 | 3,354,899 | 48,303,858 | -43,732,950 |
| Capital Outlay: | \$30,770,784 | \$92,036,808 | \$84,251,891 | \$3,354,899 | \$48,303,858 | -\$43,732,950 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 21,431 | 35,533 | 35,533 | 26,650 | 91,346 | 55,813 |
| 5910407 - Trans Our Osc Pkway | 1,500,000 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$1,521,431 | \$35,533 | \$35,533 | \$26,650 | \$91,346 | \$55,813 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 30,114,042 | 30,064,042 | 0 | 17,899,474 | -12,214,568 |
| 5990041 - Res For Capital - Designated | 0 | 0 | 17,579,420 | 0 | 15,000,000 | 15,000,000 |
| Reserves - Capital: | \$0 | \$30,114,042 | \$47,643,462 | \$0 | \$32,899,474 | \$2,785,432 |
| TOTAL EXPENDITURES: | \$32,412,466 | \$122,286,383 | \$132,080,886 | \$3,451,529 | \$81,444,678 | -\$40,841,705 |

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 are 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 Personnel Services.

Operating Expenditures decreased by \$12,500 due to red light camera notices being mailed by American Traffic Solutions now. Reserves Restricted are 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 \$287,407 over the FY22 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Judgment, Fines & Forfeits | 775,229 | 730,490 | 730,490 | 562,200 | 730,490 | 0 |
| Miscellaneous Revenues | 2,581 | 6,262 | 6,262 | -1,458 | 6,262 | 0 |
| Less 5% Statutory Reduction | 0 | -36,838 | -36,838 | 0 | -36,838 | 0 |
| Fund Balance | 0 | 1,180,539 | 1,348,283 | 0 | 1,467,946 | 287,407 |
| Total | 777,810 | 1,880,453 | 2,048,197 | 560,742 | 2,167,860 | 287,407 |
| Expenditures | | | | | | |
| Operating Expenses | 450,865 | 670,200 | 670,200 | 264,880 | 657,700 | -12,500 |
| Transfers Out | 5,476 | 7,200 | 7,200 | 5,400 | 12,516 | 5,316 |
| Reserves - Restricted | 0 | 1,203,053 | 1,370,797 | 0 | 1,497,644 | 294,591 |
| Total | 456,341 | 1,880,453 | 2,048,197 | 270,280 | 2,167,860 | 287,407 |

145 - RED LIGHT CAMERAS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---------------------------------------|------------------|--------------------|--------------------|------------------|--------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 450,693 | 655,200 | 655,200 | 264,722 | 655,200 | 0 |
| 5420000 - Freight & Postage Services | 0 | 15,000 | 15,000 | 0 | 0 | -15,000 |
| 5490500 - Reimbursement Of Py Revenue | 172 | 0 | 0 | 158 | 2,500 | 2,500 |
| Operating Expenses: | \$450,865 | \$670,200 | \$670,200 | \$264,880 | \$657,700 | -\$12,500 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 5,476 | 7,200 | 7,200 | 5,400 | 12,516 | 5,316 |
| Transfers Out: | \$5,476 | \$7,200 | \$7,200 | \$5,400 | \$12,516 | \$5,316 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 1,203,053 | 1,370,797 | 0 | 1,497,644 | 294,591 |
| Reserves - Restricted: | \$0 | \$1,203,053 | \$1,370,797 | \$0 | \$1,497,644 | \$294,591 |
| TOTAL EXPENDITURES: | \$456,341 | \$1,880,453 | \$2,048,197 | \$270,280 | \$2,167,860 | \$287,407 |

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|-----------------|---------------------------|---------------------------|-------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 281 | 0 | 0 | -156 | 0 | 0 |
| Fund Balance | 0 | 150,606 | 150,758 | 0 | 150,665 | 59 |
| Total | 281 | 150,606 | 150,758 | -156 | 150,665 | 59 |
| Expenditures | | | | | | |
| Reserves - Capital | 0 | 150,606 | 150,758 | 0 | 150,665 | 59 |
| Total | 0 | 150,606 | 150,758 | 0 | 150,665 | 59 |

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 150,606 | 150,758 | 0 | 150,665 | 59 |
| Reserves - Capital: | \$0 | \$150,606 | \$150,758 | \$0 | \$150,665 | \$59 |
| TOTAL EXPENDITURES: | \$0 | \$150,606 | \$150,758 | \$0 | \$150,665 | \$59 |

**FUND 147 – CONSERVATION LANDS PERPETUAL
MAINTENANCE & ACQUISITION FUND**

TRENDS & ISSUES

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

Personnel Services are not included in this Fund.

Operating Expenditures of \$1,338,324 include: Other Contractual Services for Controlled Burns at Split Oak & 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, this budget increased \$359,616 over the FY22 Adopted Budget.

REVENUES

This Fund generates revenues for Rents and Royalties for maintenance and acquisition for conservation properties. Fund Balance includes the remaining balances that were transferred in during FY22 to establish the individual maintenance budgets.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 0 | 6,542 | 88,985 | 243,037 | 88,985 | 82,443 |
| Less 5% Statutory Reduction | 0 | -327 | -327 | 0 | -4,449 | -4,122 |
| Transfers In | 0 | 972,493 | 1,133,670 | 729,370 | 0 | -972,493 |
| Fund Balance | 0 | 0 | 0 | 0 | 1,253,788 | 1,253,788 |
| Total | 0 | 978,708 | 1,222,328 | 972,407 | 1,338,324 | 359,616 |
| Expenditures | | | | | | |
| Operating Expenses | 0 | 978,708 | 1,222,328 | 32,420 | 1,338,324 | 359,616 |
| Total | 0 | 978,708 | 1,222,328 | 32,420 | 1,338,324 | 359,616 |

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 0 | 31,500 | 31,500 | 25,000 | 76,307 | 44,807 |
| 5460000 - Repair & Maintenance Svcs | 0 | 150,308 | 154,084 | 7,420 | 136,418 | -13,890 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 796,900 | 1,036,744 | 0 | 1,125,599 | 328,699 |
| Operating Expenses: | \$0 | \$978,708 | \$1,222,328 | \$32,420 | \$1,338,324 | \$359,616 |
| TOTAL EXPENDITURES: | \$0 | \$978,708 | \$1,222,328 | \$32,420 | \$1,338,324 | \$359,616 |

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Office of Building Safety, which is managed by the Community Development Department, 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 Fund is comprised of Community Development Projects (1400), Customer Resources (1450), Building Safety (1452), and IT Support (1200, 1245, 1246, 1247).

Personnel Services supports 82.95 FTEs, which is a decrease of 1.75 FTEs from the FY22 Adopted Budget due to the reorganization of the building office and the annual evaluation of position appropriations. These changes are partially offset with the request for a Senior Development Review Engineer (.30 FTE) which is split funded with Development Review (1453) in the General Fund. Overall Personnel Services increased \$310,685 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 FY23; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$4,009,721 primarily due to increases in costs for Professional Services and Other Contractual Services for Building Code Enforcement as well as Inspection and Plans Review Services.

Capital Outlay includes funding for electric vehicle charging stations, vehicles, and computer hardware. Ongoing projects will be funded by Fund Balance which will be included later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes funding for the cost allocation plan.

Reserves were established in accordance with the Budget Policy.

Overall, this Fund decreased \$5,224,262 from the FY22 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 \$476,557 over the FY22 Adopted Budget based on the current year's trend.

148-BUILDING FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 11,395,805 | 9,595,823 | 9,595,823 | 10,431,823 | 10,072,380 | 476,557 |
| Charges For Services | 237,403 | 200,000 | 200,000 | 283,667 | 231,536 | 31,536 |
| Judgment, Fines & Forfeits | 0 | 5,075 | 5,075 | 2,975 | 5,075 | 0 |
| Miscellaneous Revenues | 79,907 | 315,000 | 315,000 | -23,442 | 316,683 | 1,683 |
| Less 5% Statutory Reduction | 0 | -505,795 | -505,795 | 0 | -531,284 | -25,489 |
| Other Sources | 0 | 0 | 0 | 0 | 359,940 | 359,940 |
| Fund Balance | 0 | 20,168,106 | 25,129,839 | 0 | 14,099,617 | -6,068,489 |
| Total | 11,713,115 | 29,778,209 | 34,739,942 | 10,695,023 | 24,553,947 | -5,224,262 |
| Expenditures | | | | | | |
| Personnel Services | 5,541,102 | 7,521,437 | 7,521,437 | 4,633,354 | 7,832,122 | 310,685 |
| Operating Expenses | 3,703,409 | 5,018,390 | 6,617,587 | 2,476,777 | 9,028,111 | 4,009,721 |
| Capital Outlay | 915,284 | 6,653,317 | 6,367,369 | 1,060,044 | 694,940 | -5,958,377 |
| Transfers Out | 658,812 | 856,856 | 856,856 | 642,642 | 853,078 | -3,778 |
| Reserves - Operating | 0 | 4,309,252 | 4,309,252 | 0 | 4,723,550 | 414,298 |
| Reserves - Capital | 0 | 0 | 3,648,484 | 0 | 0 | 0 |
| Reserves - Stability | 0 | 5,418,957 | 5,418,957 | 0 | 1,422,146 | -3,996,811 |
| Total | 10,818,608 | 29,778,209 | 34,739,942 | 8,812,818 | 24,553,947 | -5,224,262 |

148-BUILDING FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 3,558,809 | 5,195,436 | 5,195,436 | 2,872,222 | 5,370,913 | 175,477 |
| 5120002 - Disaster Relief | 8,543 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 350 | 0 | 0 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 75 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 0 | 0 | 0 | 405 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 73,350 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -92,672 | -92,672 | 0 | -95,748 | -3,076 |
| 5140000 - Overtime | 27,093 | 100,500 | 100,500 | 44,445 | 100,500 | 0 |
| 5140002 - Overtime- Code Enforcement | 237 | 0 | 0 | 192 | 0 | 0 |
| 5150300 - Class C Meals | 8 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 199,100 | 0 | 0 | 123,812 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 24,580 | 0 | 0 | 44,174 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 37,802 | 0 | 0 | 34,891 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 87,860 | 0 | 0 | 75,287 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 32,791 | 0 | 0 |
| 5210000 - Fica Taxes | 291,103 | 405,152 | 405,152 | 242,844 | 418,556 | 13,404 |
| 5220000 - Retirement Contributions | 413,792 | 582,938 | 582,938 | 355,853 | 667,166 | 84,228 |
| 5230000 - Health Insurance | 799,631 | 1,197,944 | 1,197,944 | 661,367 | 1,243,945 | 46,001 |
| 5231000 - Life Insurance | 3,910 | 5,373 | 5,373 | 3,036 | 5,563 | 190 |
| 5232000 - Dental Insurance | 20,414 | 26,521 | 26,521 | 16,026 | 25,688 | -833 |
| 5233000 - Lt Disability Insurance | 6,165 | 8,486 | 8,486 | 4,917 | 8,745 | 259 |
| 5233100 - St Disability Insurance | 11,087 | 15,253 | 15,253 | 8,822 | 15,677 | 424 |
| 5240000 - Workers' Compensation | 52,133 | 76,506 | 76,506 | 37,578 | 71,117 | -5,389 |
| 5250000 - Unemployment Compensation | -1,166 | 0 | 0 | 918 | 0 | 0 |
| Personnel Services: | \$5,541,102 | \$7,521,437 | \$7,521,437 | \$4,633,354 | \$7,832,122 | \$310,685 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 413,313 | 1,156,500 | 1,358,162 | 258,634 | 4,040,000 | 2,883,500 |
| 5310006 - Legal Fees | 81,082 | 0 | 0 | 50,294 | 0 | 0 |
| 5340000 - Other Contractual Services | 1,832,934 | 2,117,000 | 2,117,000 | 1,292,343 | 3,117,000 | 1,000,000 |
| 5400000 - Travel And Per Diem | 5,055 | 26,751 | 26,751 | 5,086 | 35,825 | 9,074 |
| 5410000 - Communications | 31,787 | 57,675 | 57,675 | 20,397 | 60,160 | 2,485 |
| 5420000 - Freight & Postage Services | 1,653 | 2,240 | 2,240 | 823 | 2,240 | 0 |
| 5440000 - Rentals And Leases | 1,160 | 7,670 | 7,670 | 2,876 | 3,835 | -3,835 |
| 5450000 - Insurance | 24,501 | 40,824 | 40,824 | 40,824 | 40,824 | 0 |
| 5460000 - Repair & Maintenance Svcs | 472,463 | 615,970 | 615,970 | 427,748 | 691,357 | 75,387 |
| 5462000 - Rep & Maint-automotive | 13,812 | 27,360 | 27,360 | 14,491 | 29,000 | 1,640 |
| 5470000 - Printing And Binding | 2,113 | 6,275 | 6,275 | 474 | 6,275 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 229,865 | 114,800 | 1,512,335 | 65,260 | 114,800 | 0 |
| 5490011 - Cash over/shorts | 0 | 0 | 0 | 0 | 0 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 130,597 | 0 | 0 | 10,052 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 19,404 | 18,893 | 18,893 | 18,893 | 18,498 | -395 |
| 5490502 - OH-Property & Liability Insuranc | 3,851 | 6,672 | 6,672 | 6,672 | 6,672 | 0 |
| 5490503 - OH-Dental Insurance | 6,629 | 6,697 | 6,697 | 6,697 | 6,554 | -143 |
| 5490504 - OH-Health Insurance | 20,131 | 21,086 | 21,086 | 21,086 | 20,656 | -430 |
| 5490505 - OH-Life/AD&D, STD, LTD | 3,931 | 4,402 | 4,402 | 4,402 | 4,311 | -91 |
| 5490509 - OH-Fleet Oversight | 2,625 | 6,068 | 6,068 | 6,068 | 6,068 | 0 |
| 5490511 - OH-Fleet Fuel | 3,800 | 13,172 | 13,172 | 13,172 | 13,172 | 0 |
| 5511000 - Office Supplies | 7,494 | 26,729 | 26,729 | 13,206 | 21,451 | -5,278 |

148-BUILDING FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5512000 - Office Equipment | 214 | 0 | 0 | 514 | 0 | 0 |
| 5520000 - Operating Supplies | 19,494 | 49,710 | 49,710 | 15,620 | 45,969 | -3,741 |
| 5520010 - Computer Software | 3,990 | 11,100 | 11,100 | 14,392 | 22,002 | 10,902 |
| 5520011 - Computer Software, SAAS | 106,433 | 235,000 | 235,000 | 5,724 | 431,630 | 196,630 |
| 5520020 - Computer Hardware, Non-Capit | 159,313 | 259,000 | 259,000 | 53,399 | 64,250 | -194,750 |
| 5521000 - Gas & Oil | 61,905 | 63,336 | 63,336 | 61,375 | 81,900 | 18,564 |
| 5540000 - Books,pubs,subs & Membership | 7,233 | 21,115 | 21,115 | 9,105 | 30,452 | 9,337 |
| 5541000 - Registration Fees | 6 | 0 | 0 | 0 | 0 | 0 |
| 5550000 - Training | 36,621 | 102,345 | 102,345 | 37,150 | 113,210 | 10,865 |
| Operating Expenses: | \$3,703,409 | \$5,018,390 | \$6,617,587 | \$2,476,777 | \$9,028,111 | \$4,009,721 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 0 | 0 | 0 | 0 | 65,000 | 65,000 |
| 5640020 - Computer Hardware, Capital | 22,178 | 0 | 0 | 0 | 100,000 | 100,000 |
| 5640100 - Vehicles | 0 | 0 | 0 | 0 | 359,940 | 359,940 |
| 5650000 - Construction In Progress | 893,106 | 6,647,317 | 6,361,369 | 1,060,044 | 170,000 | -6,477,317 |
| 5680010 - Computer Software, Capital | 0 | 6,000 | 6,000 | 0 | 0 | -6,000 |
| Capital Outlay: | \$915,284 | \$6,653,317 | \$6,367,369 | \$1,060,044 | \$694,940 | -\$5,958,377 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 658,812 | 856,856 | 856,856 | 642,642 | 853,078 | -3,778 |
| Transfers Out: | \$658,812 | \$856,856 | \$856,856 | \$642,642 | \$853,078 | -\$3,778 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 2,232,781 | 2,232,781 | 0 | 2,952,219 | 719,438 |
| 5990020 - Reserve For Contingency | 0 | 2,076,471 | 2,076,471 | 0 | 1,771,331 | -305,140 |
| Reserves - Operating: | \$0 | \$4,309,252 | \$4,309,252 | \$0 | \$4,723,550 | \$414,298 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 0 | 3,648,484 | 0 | 0 | 0 |
| Reserves - Capital: | \$0 | \$0 | \$3,648,484 | \$0 | \$0 | \$0 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 5,418,957 | 5,418,957 | 0 | 1,422,146 | -3,996,811 |
| Reserves - Stability: | \$0 | \$5,418,957 | \$5,418,957 | \$0 | \$1,422,146 | -\$3,996,811 |
| TOTAL EXPENDITURES: | \$10,818,608 | \$29,778,209 | \$34,739,942 | \$8,812,818 | \$24,553,947 | -\$5,224,262 |

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) revenue 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 as provided by law.

Personnel Services supports .75 FTEs, which remains unchanged from the FY22 Adopted Budget and decreased \$3,531 due to mid-year staffing changes which was offset by 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 FY23; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$217,229 primarily due to professional services for beautification of the E192 area.

Capital Outlay is not requested for FY23. Balances from ongoing projects will be included later in the process to ensure estimates are as accurate as possible.

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

Reserves were established in accordance with the Budget Policy.

Overall, this Fund decreased \$363,275 from the FY22 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. The estimated TIF revenues for FY23 increased by \$499,184; however, that was offset by a reduction in the anticipated prior year Fund Balance. Other revenue sources include Interest.

149-EAST 192 CRA

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-----------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 3,784 | 7,511 | 7,511 | -3,067 | 3,500 | -4,011 |
| Less 5% Statutory Reduction | 0 | -376 | -376 | 0 | -175 | 201 |
| Transfers In | 727,669 | 1,318,111 | 1,317,695 | 1,317,695 | 1,817,295 | 499,184 |
| Fund Balance | 0 | 1,446,861 | 2,055,618 | 0 | 588,212 | -858,649 |
| Total | 731,453 | 2,772,107 | 3,380,448 | 1,314,628 | 2,408,832 | -363,275 |
| Expenditures | | | | | | |
| Personnel Services | 61,671 | 63,343 | 63,343 | 46,666 | 59,812 | -3,531 |
| Operating Expenses | 1,410 | 289,452 | 289,452 | 174,277 | 506,681 | 217,229 |
| Capital Outlay | 0 | 2,344,437 | 2,344,437 | 144,764 | 0 | -2,344,437 |
| Transfers Out | 24,756 | 24,413 | 24,413 | 24,413 | 31,176 | 6,763 |
| Reserves - Operating | 0 | 50,462 | 50,046 | 0 | 59,767 | 9,305 |
| Reserves - Capital | 0 | 0 | 608,757 | 0 | 1,751,396 | 1,751,396 |
| Total | 87,837 | 2,772,107 | 3,380,448 | 390,120 | 2,408,832 | -363,275 |

149-EAST 192 CRA

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 38,535 | 43,851 | 43,851 | 28,479 | 41,443 | -2,408 |
| 5126000 - Other Salary | 0 | 0 | 0 | 875 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -767 | -767 | 0 | -726 | 41 |
| 5160000 - Compensated Annual Leave | 3,035 | 0 | 0 | 835 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 0 | 0 | 0 | 2,447 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 93 | 0 | 0 | 71 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 828 | 0 | 0 | 583 | 0 | 0 |
| 5210000 - Fica Taxes | 3,028 | 3,354 | 3,354 | 2,368 | 3,169 | -185 |
| 5220000 - Retirement Contributions | 4,457 | 4,745 | 4,745 | 3,524 | 4,937 | 192 |
| 5230000 - Health Insurance | 11,208 | 11,670 | 11,670 | 7,169 | 10,448 | -1,222 |
| 5231000 - Life Insurance | 43 | 43 | 43 | 25 | 42 | -1 |
| 5232000 - Dental Insurance | 180 | 180 | 180 | 122 | 246 | 66 |
| 5233000 - Lt Disability Insurance | 68 | 70 | 70 | 41 | 66 | -4 |
| 5233100 - St Disability Insurance | 123 | 127 | 127 | 74 | 121 | -6 |
| 5240000 - Workers' Compensation | 73 | 70 | 70 | 53 | 66 | -4 |
| Personnel Services: | \$61,671 | \$63,343 | \$63,343 | \$46,666 | \$59,812 | -\$3,531 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 0 | 285,496 | 285,496 | 172,346 | 203,000 | -82,496 |
| 5340000 - Other Contractual Services | 0 | 0 | 0 | 0 | 300,000 | 300,000 |
| 5400000 - Travel And Per Diem | 0 | 600 | 600 | 0 | 600 | 0 |
| 5450000 - Insurance | 0 | 265 | 265 | 265 | 265 | 0 |
| 5470000 - Printing And Binding | 0 | 500 | 500 | 0 | 250 | -250 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 400 | 400 | 0 | 400 | 0 |
| 5490501 - OH-Workers' Compensation | 180 | 168 | 168 | 168 | 168 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 0 | 43 | 43 | 43 | 43 | 0 |
| 5490503 - OH-Dental Insurance | 62 | 59 | 59 | 59 | 59 | 0 |
| 5490504 - OH-Health Insurance | 187 | 187 | 187 | 187 | 187 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 36 | 39 | 39 | 39 | 39 | 0 |
| 5540000 - Books,pubs,subs & Membership | 945 | 995 | 995 | 1,170 | 1,170 | 175 |
| 5541000 - Registration Fees | 0 | 700 | 700 | 0 | 500 | -200 |
| Operating Expenses: | \$1,410 | \$289,452 | \$289,452 | \$174,277 | \$506,681 | \$217,229 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 0 | 2,344,437 | 2,344,437 | 144,764 | 0 | -2,344,437 |
| Capital Outlay: | \$0 | \$2,344,437 | \$2,344,437 | \$144,764 | \$0 | -\$2,344,437 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 24,756 | 24,413 | 24,413 | 24,413 | 31,176 | 6,763 |
| Transfers Out: | \$24,756 | \$24,413 | \$24,413 | \$24,413 | \$31,176 | \$6,763 |
| Reserves - Operating: | | | | | | |
| 5990020 - Reserve For Contingency | 0 | 50,462 | 50,046 | 0 | 59,767 | 9,305 |
| Reserves - Operating: | \$0 | \$50,462 | \$50,046 | \$0 | \$59,767 | \$9,305 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 0 | 608,757 | 0 | 1,751,396 | 1,751,396 |
| Reserves - Capital: | \$0 | \$0 | \$608,757 | \$0 | \$1,751,396 | \$1,751,396 |

149-EAST 192 CRA

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|----------------------------|------------------|------------------|------------------|--------------|----------------------|---|
| TOTAL EXPENDITURES: | \$87,837 | \$2,772,107 | \$3,380,448 | \$390,120 | \$2,408,832 | -\$363,275 |

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. The West 192 Development Authority expires in FY22, per the Ordinance.

In anticipation of the expiration, Personnel Services and Operating Expenditures have been reallocated to the Economic Development cost center (5101) and Code Enforcement cost center (1461), both within the General Fund. It should be noted, however, that the County Manager is recommending to continue to support similar improvement initiatives for the West 192 area that the Authority had focused on, just not as a separate fund. As a result, the current budget reflects a Transfer In which has been allocated to Reserves for Capital-Undesignated as well as Fund Balance which has been allocated to Reserves for Stability pending final direction on supported activities. Staff will make any necessary adjustments for the Tentative Budget to reflect the supported activities within the correct Fund(s) in accordance with proper accounting.

REVENUES

This fund was previously funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance and Fund Balance. Included in the FY23 Budget at this time are the estimated Fund Balance and a transfer pending identification of the proper accounting of the activities supported to move forward.

150-WEST 192 DEVELOPMENT AUTHORITY

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 21,973 | 50,629 | 50,629 | -15,046 | 0 | -50,629 |
| Less 5% Statutory Reduction | 0 | -2,531 | -2,531 | 0 | 0 | 2,531 |
| Transfers In | 4,197,958 | 4,548,890 | 4,548,205 | 4,548,205 | 5,896,732 | 1,347,842 |
| Fund Balance | 0 | 4,147,219 | 11,387,745 | 0 | 8,269,886 | 4,122,667 |
| Total | 4,219,931 | 8,744,207 | 15,984,048 | 4,533,159 | 14,166,618 | 5,422,411 |
| Expenditures | | | | | | |
| Personnel Services | 272,138 | 337,353 | 337,353 | 168,543 | 0 | -337,353 |
| Operating Expenses | 400,160 | 4,882,882 | 4,882,882 | 240,609 | 0 | -4,882,882 |
| Capital Outlay | 35,034 | 3,100,000 | 3,100,000 | 2,597,391 | 0 | -3,100,000 |
| Transfers Out | 118,555 | 70,024 | 70,024 | 70,024 | 0 | -70,024 |
| Reserves - Operating | 0 | 353,948 | 529,025 | 0 | 0 | -353,948 |
| Reserves - Capital | 0 | 0 | 7,064,764 | 0 | 5,896,732 | 5,896,732 |
| Reserves - Stability | 0 | 0 | 0 | 0 | 8,269,886 | 8,269,886 |
| Total | 825,886 | 8,744,207 | 15,984,048 | 3,076,567 | 14,166,618 | 5,422,411 |

150-WEST 192 DEVELOPMENT AUTHORITY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 160,989 | 246,145 | 246,145 | 107,844 | 0 | -246,145 |
| 5120002 - Disaster Relief | 292 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 263 | 0 | 0 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 56 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 0 | 0 | 0 | 304 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,813 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -4,310 | -4,310 | 0 | 0 | 4,310 |
| 5160000 - Compensated Annual Leave | 15,286 | 0 | 0 | 5,478 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 8,538 | 0 | 0 | 1,830 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,265 | 0 | 0 | 708 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 7,003 | 0 | 0 | 2,525 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 11,275 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 14,034 | 18,836 | 18,836 | 8,547 | 0 | -18,836 |
| 5220000 - Retirement Contributions | 24,599 | 36,576 | 36,576 | 16,818 | 0 | -36,576 |
| 5230000 - Health Insurance | 24,141 | 35,093 | 35,093 | 16,667 | 0 | -35,093 |
| 5231000 - Life Insurance | 190 | 247 | 247 | 109 | 0 | -247 |
| 5232000 - Dental Insurance | 924 | 1,086 | 1,086 | 448 | 0 | -1,086 |
| 5233000 - Lt Disability Insurance | 299 | 396 | 396 | 175 | 0 | -396 |
| 5233100 - St Disability Insurance | 524 | 674 | 674 | 295 | 0 | -674 |
| 5240000 - Workers' Compensation | 2,521 | 2,610 | 2,610 | 1,089 | 0 | -2,610 |
| 5250000 - Unemployment Compensation | 258 | 0 | 0 | 3,575 | 0 | 0 |
| Personnel Services: | \$272,138 | \$337,353 | \$337,353 | \$168,543 | \$0 | -\$337,353 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 373,054 | 3,322,409 | 3,322,409 | 214,725 | 0 | -3,322,409 |
| 5340000 - Other Contractual Services | 129 | 530 | 530 | 58 | 0 | -530 |
| 5400000 - Travel And Per Diem | 0 | 5,300 | 5,300 | 0 | 0 | -5,300 |
| 5410000 - Communications | 2,404 | 3,407 | 3,407 | 2,003 | 0 | -3,407 |
| 5420000 - Freight & Postage Services | 1 | 2,000 | 2,000 | 0 | 0 | -2,000 |
| 5450000 - Insurance | 1,485 | 8,812 | 8,812 | 8,812 | 0 | -8,812 |
| 5462000 - Rep & Maint-automotive | 1,048 | 1,300 | 1,300 | 11 | 0 | -1,300 |
| 5470000 - Printing And Binding | 26 | 1,500 | 1,500 | 1,088 | 0 | -1,500 |
| 5480000 - Promotional Activities | 15,097 | 20,000 | 20,000 | 6,373 | 0 | -20,000 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 1,500,000 | 1,500,000 | 0 | 0 | -1,500,000 |
| 5490501 - OH-Workers' Compensation | 924 | 817 | 817 | 817 | 0 | -817 |
| 5490502 - OH-Property & Liability Insuranc | 234 | 1,440 | 1,440 | 1,440 | 0 | -1,440 |
| 5490503 - OH-Dental Insurance | 316 | 288 | 288 | 288 | 0 | -288 |
| 5490504 - OH-Health Insurance | 959 | 910 | 910 | 910 | 0 | -910 |
| 5490505 - OH-Life/AD&D, STD, LTD | 185 | 189 | 189 | 189 | 0 | -189 |
| 5490509 - OH-Fleet Oversight | 315 | 820 | 820 | 820 | 0 | -820 |
| 5490511 - OH-Fleet Fuel | 456 | 1,780 | 1,780 | 1,780 | 0 | -1,780 |
| 5511000 - Office Supplies | 357 | 600 | 600 | 459 | 0 | -600 |
| 5512000 - Office Equipment | 0 | 800 | 800 | 0 | 0 | -800 |
| 5520000 - Operating Supplies | 286 | 1,250 | 1,250 | 230 | 0 | -1,250 |
| 5521000 - Gas & Oil | 2,034 | 5,770 | 5,770 | 137 | 0 | -5,770 |
| 5540000 - Books,pubs,subs & Membership | 200 | 860 | 860 | 175 | 0 | -860 |
| 5541000 - Registration Fees | 0 | 1,000 | 1,000 | 295 | 0 | -1,000 |
| 5550000 - Training | 650 | 1,100 | 1,100 | 0 | 0 | -1,100 |

150-WEST 192 DEVELOPMENT AUTHORITY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | \$400,160 | \$4,882,882 | \$4,882,882 | \$240,609 | \$0 | -\$4,882,882 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 35,034 | 3,100,000 | 3,100,000 | 2,597,391 | 0 | -3,100,000 |
| Capital Outlay: | \$35,034 | \$3,100,000 | \$3,100,000 | \$2,597,391 | \$0 | -\$3,100,000 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 118,555 | 70,024 | 70,024 | 70,024 | 0 | -70,024 |
| Transfers Out: | \$118,555 | \$70,024 | \$70,024 | \$70,024 | \$0 | -\$70,024 |
| Reserves - Operating: | | | | | | |
| 5990020 - Reserve For Contingency | 0 | 353,948 | 529,025 | 0 | 0 | -353,948 |
| Reserves - Operating: | \$0 | \$353,948 | \$529,025 | \$0 | \$0 | -\$353,948 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 0 | 7,064,764 | 0 | 5,896,732 | 5,896,732 |
| Reserves - Capital: | \$0 | \$0 | \$7,064,764 | \$0 | \$5,896,732 | \$5,896,732 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 0 | 0 | 0 | 8,269,886 | 8,269,886 |
| Reserves - Stability: | \$0 | \$0 | \$0 | \$0 | \$8,269,886 | \$8,269,886 |
| TOTAL EXPENDITURES: | \$825,886 | \$8,744,207 | \$15,984,048 | \$3,076,567 | \$14,166,618 | \$5,422,411 |

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.

Personnel Services supports 2.80 FTEs, which is a decrease of .65 FTEs as the Community Grants Program Specialist I is now fully allocated in the HOME (1376112554) orgkey.

Overall Personnel Services decreased \$26,727 due to the above mentioned changes 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 FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$316,278 from FY22 primarily due to a decrease in estimated funds from prior years in Other Current Charges & Obligations.

Capital Outlay includes funding for playground surface replacements at Tropical Park and Robert Guevara Park.

Grants and Aids in the amount of \$100,000 is to support the BVL after Hours Clinic.

Overall, this Fund decreased \$443,654 from the FY22 Adopted Budget due to anticipated funding for FY23.

REVENUES

The CDBG Fund is funded by grant revenue and Fund Balance. Intergovernmental Revenue includes the new FY23 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining grant funds from the prior year which total \$5,150,961.

151-CDBG FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 2,370,958 | 5,288,966 | 6,216,004 | 229,034 | 5,065,838 | -223,128 |
| Miscellaneous Revenues | 34,422 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 305,649 | 99,559 | 0 | 85,123 | -220,526 |
| Total | 2,405,380 | 5,594,615 | 6,315,563 | 229,034 | 5,150,961 | -443,654 |
| Expenditures | | | | | | |
| Personnel Services | 115,136 | 250,157 | 250,157 | 137,396 | 223,430 | -26,727 |
| Operating Expenses | 1,704,490 | 4,918,809 | 5,209,794 | 926,896 | 4,602,531 | -316,278 |
| Capital Outlay | 391,320 | 305,649 | 716,592 | 58,798 | 225,000 | -80,649 |
| Grants and Aids | 100,993 | 120,000 | 139,020 | 131,979 | 100,000 | -20,000 |
| Total | 2,311,939 | 5,594,615 | 6,315,563 | 1,255,068 | 5,150,961 | -443,654 |

151-CDBG FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 63,575 | 168,255 | 168,255 | 81,760 | 149,779 | -18,476 |
| 5120002 - Disaster Relief | 902 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 4,025 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -2,988 | -2,988 | 0 | -2,666 | 322 |
| 5140000 - Overtime | 5,857 | 2,500 | 2,500 | 935 | 2,500 | 0 |
| 5160000 - Compensated Annual Leave | 4,034 | 0 | 0 | 3,286 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 0 | 0 | 0 | 2,196 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 409 | 0 | 0 | 232 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 3,686 | 0 | 0 | 1,506 | 0 | 0 |
| 5210000 - Fica Taxes | 5,344 | 13,062 | 13,062 | 6,753 | 11,651 | -1,411 |
| 5220000 - Retirement Contributions | 8,091 | 18,476 | 18,476 | 9,790 | 18,138 | -338 |
| 5230000 - Health Insurance | 22,059 | 47,220 | 47,220 | 24,771 | 40,575 | -6,645 |
| 5231000 - Life Insurance | 75 | 172 | 172 | 82 | 155 | -17 |
| 5232000 - Dental Insurance | 553 | 1,077 | 1,077 | 496 | 918 | -159 |
| 5233000 - Lt Disability Insurance | 116 | 272 | 272 | 130 | 243 | -29 |
| 5233100 - St Disability Insurance | 210 | 494 | 494 | 236 | 441 | -53 |
| 5240000 - Workers' Compensation | 225 | 1,617 | 1,617 | 1,199 | 1,696 | 79 |
| Personnel Services: | \$115,136 | \$250,157 | \$250,157 | \$137,396 | \$223,430 | -\$26,727 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 20,744 | 21,357 | 21,357 | 12,062 | 50,000 | 28,643 |
| 5400000 - Travel And Per Diem | 325 | 9,000 | 9,000 | 898 | 10,000 | 1,000 |
| 5410000 - Communications | 433 | 500 | 500 | 395 | 500 | 0 |
| 5420000 - Freight & Postage Services | 143 | 500 | 500 | 0 | 500 | 0 |
| 5440000 - Rentals And Leases | 183 | 500 | 500 | 9 | 500 | 0 |
| 5460000 - Repair & Maintenance Svcs | 0 | 400 | 400 | 0 | 400 | 0 |
| 5470000 - Printing And Binding | 784 | 950 | 950 | 233 | 950 | 0 |
| 5480000 - Promotional Activities | 0 | 5,000 | 5,000 | 0 | 5,000 | 0 |
| 5488000 - Promotional-ads/media Buys | 5,657 | 5,000 | 5,000 | 3,821 | 7,500 | 2,500 |
| 5490000 - Oth Current Chgs & Obligations | 1,670,237 | 4,855,702 | 5,146,687 | 900,518 | 4,503,581 | -352,121 |
| 5511000 - Office Supplies | 1,133 | 5,000 | 5,000 | 1,758 | 5,000 | 0 |
| 5512000 - Office Equipment | 0 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5520000 - Operating Supplies | 60 | 2,000 | 2,000 | 60 | 2,000 | 0 |
| 5521000 - Gas & Oil | 0 | 300 | 300 | 0 | 1,000 | 700 |
| 5540000 - Books,pubs,subs & Membership | 4,190 | 3,600 | 3,600 | 2,740 | 3,600 | 0 |
| 5541000 - Registration Fees | 600 | 5,000 | 5,000 | 1,400 | 6,000 | 1,000 |
| 5550000 - Training | 0 | 3,000 | 3,000 | 3,000 | 5,000 | 2,000 |
| Operating Expenses: | \$1,704,490 | \$4,918,809 | \$5,209,794 | \$926,896 | \$4,602,531 | -\$316,278 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 391,320 | 305,649 | 716,592 | 58,798 | 225,000 | -80,649 |
| Capital Outlay: | \$391,320 | \$305,649 | \$716,592 | \$58,798 | \$225,000 | -\$80,649 |
| Grants and Aids: | | | | | | |
| 5810000 - Aids To Gov't Agencies | 100,993 | 120,000 | 139,020 | 131,979 | 100,000 | -20,000 |
| Grants and Aids: | \$100,993 | \$120,000 | \$139,020 | \$131,979 | \$100,000 | -\$20,000 |
| TOTAL EXPENDITURES: | \$2,311,939 | \$5,594,615 | \$6,315,563 | \$1,255,068 | \$5,150,961 | -\$443,654 |

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 27 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.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 1,360,811 | 1,414,677 | 1,414,677 | 1,361,369 | 1,632,031 | 217,354 |
| PY Delinquent Ad Valorem Tax | 839 | 0 | 0 | 356 | 0 | 0 |
| Miscellaneous Revenues | 17,290 | 0 | 0 | 10,855 | 0 | 0 |
| Less 5% Statutory Reduction | 0 | -70,734 | -70,734 | 0 | -81,603 | -10,869 |
| Other Sources | 3,486 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 764,998 | 988,629 | 0 | 558,780 | -206,218 |
| Total | 1,382,426 | 2,108,941 | 2,332,572 | 1,372,580 | 2,109,208 | 267 |
| Expenditures | | | | | | |
| Operating Expenses | 1,281,836 | 1,736,289 | 1,959,664 | 814,321 | 1,713,080 | -23,209 |
| Capital Outlay | 0 | 44,378 | 44,378 | 0 | 0 | -44,378 |
| Transfers Out | 286,787 | 298,274 | 298,530 | 209,056 | 326,128 | 27,854 |
| Reserves - Operating | 0 | 30,000 | 30,000 | 0 | 70,000 | 40,000 |
| Total | 1,568,623 | 2,108,941 | 2,332,572 | 1,023,377 | 2,109,208 | 267 |

152-MUNI SVCS TAX UNITS MSTU FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 27,276 | 28,295 | 28,295 | 27,268 | 32,641 | 4,346 |
| 5340000 - Other Contractual Services | 7,369 | 87,760 | 87,760 | 61,648 | 66,580 | -21,180 |
| 5410000 - Communications | 2,795 | 3,260 | 3,260 | 2,247 | 3,260 | 0 |
| 5430000 - Utility Services | 573,503 | 676,416 | 710,559 | 450,359 | 769,389 | 92,973 |
| 5440000 - Rentals And Leases | 9,350 | 10,800 | 10,800 | 9,000 | 10,800 | 0 |
| 5450005 - Insurance MSTU | 9,885 | 11,862 | 11,862 | 10,758 | 13,754 | 1,892 |
| 5460000 - Repair & Maintenance Svcs | 552,727 | 788,654 | 978,260 | 251,876 | 766,478 | -22,176 |
| 5470000 - Printing And Binding | 0 | 0 | 0 | 515 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 96,835 | 129,242 | 128,868 | 650 | 50,178 | -79,064 |
| 5490500 - Reimbursement Of Py Revenue | 2,098 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | \$1,281,836 | \$1,736,289 | \$1,959,664 | \$814,321 | \$1,713,080 | -\$23,209 |
| Capital Outlay: | | | | | | |
| 5635000 - Improv-stormwater Facilities | 0 | 44,378 | 44,378 | 0 | 0 | -44,378 |
| Capital Outlay: | \$0 | \$44,378 | \$44,378 | \$0 | \$0 | -\$44,378 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 262,533 | 255,834 | 255,716 | 191,787 | 277,165 | 21,331 |
| 5910704 - Transfers out-Property Appr | 24,254 | 42,440 | 42,814 | 17,269 | 48,963 | 6,523 |
| Transfers Out: | \$286,787 | \$298,274 | \$298,530 | \$209,056 | \$326,128 | \$27,854 |
| Reserves - Operating: | | | | | | |
| 5990020 - Reserve For Contingency | 0 | 30,000 | 30,000 | 0 | 70,000 | 40,000 |
| Reserves - Operating: | \$0 | \$30,000 | \$30,000 | \$0 | \$70,000 | \$40,000 |
| TOTAL EXPENDITURES: | \$1,568,623 | \$2,108,941 | \$2,332,572 | \$1,023,377 | \$2,109,208 | \$267 |

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 4 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.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-----------------|---------------------------|---------------------------|---------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 35,193 | 37,938 | 37,938 | 36,525 | 40,548 | 2,610 |
| Miscellaneous Revenues | 183 | 0 | 0 | -33 | 0 | 0 |
| Less 5% Statutory Reduction | 0 | -1,897 | -1,897 | 0 | -1,908 | -11 |
| Fund Balance | 0 | 54,065 | 64,154 | 0 | 54,745 | 680 |
| Total | 35,375 | 90,106 | 100,195 | 36,491 | 93,385 | 3,279 |
| Expenditures | | | | | | |
| Operating Expenses | 23,221 | 42,441 | 48,260 | 15,390 | 46,744 | 4,303 |
| Transfers Out | 16,233 | 15,403 | 15,403 | 11,552 | 14,379 | -1,024 |
| Reserves - Restricted | 0 | 32,262 | 36,532 | 0 | 32,262 | 0 |
| Total | 39,454 | 90,106 | 100,195 | 26,943 | 93,385 | 3,279 |

153-MUNI SVCS BENEFIT UNITS MSBU FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|-------------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 705 | 759 | 759 | 731 | 812 | 53 |
| 5430000 - Utility Services | 8,066 | 10,069 | 10,914 | 6,407 | 10,445 | 376 |
| 5460000 - Repair & Maintenance Svcs | 14,451 | 31,613 | 36,587 | 8,897 | 35,487 | 3,874 |
| Operating Expenses: | \$23,221 | \$42,441 | \$48,260 | \$16,035 | \$46,744 | \$4,303 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 16,233 | 15,403 | 15,403 | 11,552 | 14,379 | -1,024 |
| Transfers Out: | \$16,233 | \$15,403 | \$15,403 | \$11,552 | \$14,379 | -\$1,024 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 32,262 | 36,532 | 0 | 32,262 | 0 |
| Reserves - Restricted: | \$0 | \$32,262 | \$36,532 | \$0 | \$32,262 | \$0 |
| TOTAL EXPENDITURES: | \$39,454 | \$90,106 | \$100,195 | \$27,588 | \$93,385 | \$3,279 |

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 Personnel Services.

Operating Expenditures remains unchanged from the FY22 Adopted Budget. The overall Road Resurfacing program is proposed to remain the same as FY22 at \$12,000,000. The dirt road maintenance/paving program remains at the same annual amount as prior years at \$750,000.

Capital Outlay includes funding for replacements and purchases of heavy equipment and fleet vehicles. Staff is recommending utilization of the capital lease program for these purchases.

Overall, this Fund is decreasing \$771,084 from the FY22 Adopted Budget.

REVENUES

The major revenue sources for this Fund are the 2 cent tax per gallon on motor fuel and Transfers In. Intergovernmental revenue is projected to increase \$308,104 due to estimated projections; 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 capital lease expenses, Interest and Fund Balance.

154-CONSTITUTIONAL GAS TAX FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 4,176,480 | 3,946,316 | 3,946,316 | 2,168,086 | 4,254,420 | 308,104 |
| Miscellaneous Revenues | 3,954 | 19,516 | 19,516 | -2,203 | 19,516 | 0 |
| Less 5% Statutory Reduction | 0 | -198,292 | -198,292 | 0 | -213,697 | -15,405 |
| Transfers In | 8,939,359 | 9,368,270 | 9,368,270 | 7,026,203 | 9,911,675 | 543,405 |
| Other Sources | 1,180,063 | 3,413,846 | 3,423,982 | 3,413,846 | 1,354,719 | -2,059,127 |
| Fund Balance | 0 | 812,294 | 1,824,845 | 0 | 1,264,233 | 451,939 |
| Total | 14,299,856 | 17,361,950 | 18,384,637 | 12,605,932 | 16,590,866 | -771,084 |
| Expenditures | | | | | | |
| Operating Expenses | 12,658,221 | 12,750,000 | 13,157,520 | 10,717,757 | 12,750,000 | 0 |
| Capital Outlay | 880,172 | 3,413,846 | 3,462,303 | 546,154 | 1,354,719 | -2,059,127 |
| Debt Service | 546,342 | 787,272 | 787,272 | 709,262 | 1,537,900 | 750,628 |
| Transfers Out | 73,797 | 137,659 | 137,659 | 103,244 | 179,296 | 41,637 |
| Reserves - Debt | 0 | 273,173 | 273,173 | 0 | 768,951 | 495,778 |
| Reserves - Assigned | 0 | 0 | 566,710 | 0 | 0 | 0 |
| Total | 14,158,532 | 17,361,950 | 18,384,637 | 12,076,417 | 16,590,866 | -771,084 |

154-CONSTITUTIONAL GAS TAX FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 47,345 | 0 | 0 | 0 | 0 | 0 |
| 5460000 - Repair & Maintenance Svcs | 159 | 0 | 0 | 0 | 0 | 0 |
| 5460007 - R&M Road Milling and Resurfaci | 12,032,650 | 12,000,000 | 12,235,587 | 10,489,121 | 12,000,000 | 0 |
| 5460009 - Dirt Road Maintenance/Paving | 578,067 | 750,000 | 921,933 | 228,636 | 750,000 | 0 |
| Operating Expenses: | \$12,658,221 | \$12,750,000 | \$13,157,520 | \$10,717,757 | \$12,750,000 | \$0 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 880,172 | 3,413,846 | 3,462,303 | 546,154 | 1,354,719 | -2,059,127 |
| Capital Outlay: | \$880,172 | \$3,413,846 | \$3,462,303 | \$546,154 | \$1,354,719 | -\$2,059,127 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 465,442 | 703,740 | 703,740 | 630,540 | 1,428,318 | 724,578 |
| 5720000 - Interest | 80,901 | 83,532 | 83,532 | 78,722 | 109,582 | 26,050 |
| Debt Service: | \$546,342 | \$787,272 | \$787,272 | \$709,262 | \$1,537,900 | \$750,628 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 73,797 | 137,659 | 137,659 | 103,244 | 179,296 | 41,637 |
| Transfers Out: | \$73,797 | \$137,659 | \$137,659 | \$103,244 | \$179,296 | \$41,637 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 273,173 | 273,173 | 0 | 768,951 | 495,778 |
| Reserves - Debt: | \$0 | \$273,173 | \$273,173 | \$0 | \$768,951 | \$495,778 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 0 | 566,710 | 0 | 0 | 0 |
| Reserves - Assigned: | \$0 | \$0 | \$566,710 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$14,158,532 | \$17,361,950 | \$18,384,637 | \$12,076,417 | \$16,590,866 | -\$771,084 |

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.

Personnel Services supports 2.55 FTEs, which is a decrease of .20 FTE from the FY22 Adopted Budget due to the removal of Compliance Analyst II percentage allocation. Overall, Personnel Services decreased \$2,363 due to changes mentioned above 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 FY23; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased by \$63,047 primarily due to increases in Repair & Maintenance Services for Asset Management Contract and various operating expenditures.

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

Transfers Out decreased \$18,541 due to the cost allocation plan.

Reserves were established in accordance with the Budget Policy.

Overall, there is a decrease of \$929,693 from the FY22 Adopted Budget.

REVENUES

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

155-WEST 192 MSBU PHASE I

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------------|---------------------------|---------------------------|-------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 2,998,527 | 2,834,481 | 2,834,481 | 2,429,738 | 2,834,481 | 0 |
| Charges For Services | 0 | 0 | 0 | 66 | 0 | 0 |
| Miscellaneous Revenues | 238,119 | 202,381 | 202,381 | 69,946 | 162,820 | -39,561 |
| Less 5% Statutory Reduction | 0 | -151,843 | -151,843 | 0 | -149,865 | 1,978 |
| Other Sources | 20,080 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 3,109,322 | 3,606,910 | 0 | 2,217,212 | -892,110 |
| Total | <u>3,256,725</u> | <u>5,994,341</u> | <u>6,491,929</u> | <u>2,499,749</u> | <u>5,064,648</u> | <u>-929,693</u> |
| Expenditures | | | | | | |
| Personnel Services | 144,828 | 261,639 | 261,639 | 106,500 | 259,276 | -2,363 |
| Operating Expenses | 2,514,553 | 2,742,384 | 2,787,184 | 1,996,577 | 2,805,431 | 63,047 |
| Capital Outlay | 0 | 1,000,000 | 1,000,000 | 80,000 | 300,000 | -700,000 |
| Transfers Out | 67,250 | 144,219 | 144,219 | 108,164 | 125,678 | -18,541 |
| Reserves - Operating | 0 | 846,100 | 846,100 | 0 | 850,768 | 4,668 |
| Reserves - Capital | 0 | 999,999 | 1,452,787 | 0 | 723,495 | -276,504 |
| Total | <u>2,726,631</u> | <u>5,994,341</u> | <u>6,491,929</u> | <u>2,291,241</u> | <u>5,064,648</u> | <u>-929,693</u> |

155-WEST 192 MSBU PHASE I

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 84,492 | 178,086 | 178,086 | 68,039 | 170,311 | -7,775 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 88 | 0 | 0 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 19 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 0 | 0 | 0 | 101 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,625 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -3,118 | -3,118 | 0 | -2,980 | 138 |
| 5160000 - Compensated Annual Leave | 8,257 | 0 | 0 | 3,446 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 3,659 | 0 | 0 | 734 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 632 | 0 | 0 | 354 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 2,341 | 0 | 0 | 928 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 4,832 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 7,278 | 13,622 | 13,622 | 5,323 | 13,028 | -594 |
| 5220000 - Retirement Contributions | 13,973 | 29,234 | 29,234 | 11,209 | 29,645 | 411 |
| 5230000 - Health Insurance | 15,799 | 38,717 | 38,717 | 12,100 | 44,139 | 5,422 |
| 5231000 - Life Insurance | 97 | 180 | 180 | 64 | 172 | -8 |
| 5232000 - Dental Insurance | 416 | 711 | 711 | 275 | 754 | 43 |
| 5233000 - Lt Disability Insurance | 153 | 284 | 284 | 103 | 270 | -14 |
| 5233100 - St Disability Insurance | 270 | 487 | 487 | 176 | 463 | -24 |
| 5240000 - Workers' Compensation | 2,629 | 3,436 | 3,436 | 1,915 | 3,474 | 38 |
| Personnel Services: | \$144,828 | \$261,639 | \$261,639 | \$106,500 | \$259,276 | -\$2,363 |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 66,381 | 62,776 | 62,776 | 61,751 | 62,776 | 0 |
| 5340000 - Other Contractual Services | 662 | 765 | 765 | 200 | 765 | 0 |
| 5400000 - Travel And Per Diem | 0 | 650 | 650 | 0 | 650 | 0 |
| 5410000 - Communications | 5,262 | 6,122 | 6,122 | 3,904 | 7,672 | 1,550 |
| 5420000 - Freight & Postage Services | 3,059 | 3,700 | 3,700 | 0 | 3,700 | 0 |
| 5430000 - Utility Services | 287,332 | 314,750 | 314,750 | 214,739 | 315,000 | 250 |
| 5440000 - Rentals And Leases | 845 | 780 | 780 | 520 | 780 | 0 |
| 5450000 - Insurance | 7,620 | 1,669 | 1,669 | 1,669 | 1,669 | 0 |
| 5460000 - Repair & Maintenance Svcs | 2,132,878 | 2,282,988 | 2,327,788 | 1,702,316 | 2,343,034 | 60,046 |
| 5462000 - Rep & Maint-automotive | 1,111 | 1,800 | 1,800 | 1,261 | 1,800 | 0 |
| 5470000 - Printing And Binding | 20 | 1,000 | 1,000 | 1,512 | 1,000 | 0 |
| 5490501 - OH-Workers' Compensation | 648 | 612 | 612 | 612 | 569 | -43 |
| 5490502 - OH-Property & Liability Insuranc | 1,198 | 273 | 273 | 273 | 273 | 0 |
| 5490503 - OH-Dental Insurance | 221 | 217 | 217 | 217 | 203 | -14 |
| 5490504 - OH-Health Insurance | 671 | 685 | 685 | 685 | 633 | -52 |
| 5490505 - OH-Life/AD&D, STD, LTD | 129 | 143 | 143 | 143 | 133 | -10 |
| 5490509 - OH-Fleet Oversight | 210 | 492 | 492 | 492 | 492 | 0 |
| 5490511 - OH-Fleet Fuel | 304 | 1,068 | 1,068 | 1,068 | 1,068 | 0 |
| 5511000 - Office Supplies | 253 | 300 | 300 | 100 | 300 | 0 |
| 5520000 - Operating Supplies | 111 | 3,001 | 3,001 | 0 | 3,376 | 375 |
| 5521000 - Gas & Oil | 4,304 | 3,693 | 3,693 | 2,621 | 4,543 | 850 |
| 5525000 - Tools | 0 | 350 | 350 | 0 | 350 | 0 |
| 5530000 - Road Materials & Supplies | 0 | 50,000 | 50,000 | 0 | 50,000 | 0 |
| 5540000 - Books,pubs,subs & Membership | 1,245 | 4,000 | 4,000 | 2,495 | 4,045 | 45 |
| 5550000 - Training | 89 | 550 | 550 | 0 | 600 | 50 |
| Operating Expenses: | \$2,514,553 | \$2,742,384 | \$2,787,184 | \$1,996,577 | \$2,805,431 | \$63,047 |

155-WEST 192 MSBU PHASE I

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 0 | 1,000,000 | 1,000,000 | 80,000 | 300,000 | -700,000 |
| Capital Outlay: | \$0 | \$1,000,000 | \$1,000,000 | \$80,000 | \$300,000 | -\$700,000 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 67,250 | 144,219 | 144,219 | 108,164 | 125,678 | -18,541 |
| Transfers Out: | \$67,250 | \$144,219 | \$144,219 | \$108,164 | \$125,678 | -\$18,541 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 522,264 | 522,264 | 0 | 531,730 | 9,466 |
| 5990020 - Reserve For Contingency | 0 | 323,836 | 323,836 | 0 | 319,038 | -4,798 |
| Reserves - Operating: | \$0 | \$846,100 | \$846,100 | \$0 | \$850,768 | \$4,668 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 999,999 | 1,452,787 | 0 | 0 | -999,999 |
| 5990041 - Res For Capital - Designated | 0 | 0 | 0 | 0 | 723,495 | 723,495 |
| Reserves - Capital: | \$0 | \$999,999 | \$1,452,787 | \$0 | \$723,495 | -\$276,504 |
| TOTAL EXPENDITURES: | \$2,726,631 | \$5,994,341 | \$6,491,929 | \$2,291,241 | \$5,064,648 | -\$929,693 |

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. Funds will be carried forward later in the budget process to ensure estimates are as accurate as possible.

This Fund supports 23.00 grant funded FTEs, which is a decrease of 3.78 FTEs due to the reallocation of 3.78 FTEs for the Emergency Rental Assistance grant back to their regular departments.

Included in the request are anticipated grant funding for the following FY23 CIP projects: Buenaventura Drainage Improvements, North Lake Toho Restoration & Water Quality, Lake Runnymede Boat Ramp Improvements, Magnolia Bridge Replacement, Fortune-Simpson Intersection Improvement, Kissimmee-St. Cloud Connector Trail, Marigold Safety Improvements, and Neptune Road (Partin Settlement to US 192).

REVENUES

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

156-FEDERAL AND STATE GRANTS FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 26,484,225 | 98,242,447 | 153,103,948 | 93,937,272 | 34,944,603 | -63,297,844 |
| Miscellaneous Revenues | 32 | 0 | 0 | 318 | 0 | 0 |
| Fund Balance | 0 | 209,133 | 0 | 0 | 0 | -209,133 |
| Total | 26,484,257 | 98,451,580 | 153,103,948 | 93,937,591 | 34,944,603 | -63,506,977 |
| Expenditures | | | | | | |
| Personnel Services | 15,684,091 | 6,034,717 | 5,971,808 | 997,327 | 4,559,674 | -1,475,043 |
| Operating Expenses | 2,301,165 | 38,143,844 | 67,001,316 | 3,273,016 | 962,765 | -37,181,079 |
| Capital Outlay | 2,444,372 | 38,783,622 | 52,305,376 | 3,924,714 | 22,458,522 | -16,325,100 |
| Grants and Aids | 5,673,338 | 15,357,471 | 27,714,347 | 5,775,265 | 6,963,642 | -8,393,829 |
| Transfers Out | 381,291 | 131,926 | 111,101 | 80,905 | 0 | -131,926 |
| Total | 26,484,257 | 98,451,580 | 153,103,948 | 14,051,228 | 34,944,603 | -63,506,977 |

156-FEDERAL AND STATE GRANTS FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 357,226 | 5,902,572 | 2,977,886 | 619,461 | 3,917,025 | -1,985,547 |
| 5120002 - Disaster Relief | 558 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 5,500 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -2,475 | -2,475 | 0 | -15,351 | -12,876 |
| 5130002 - Other Salaries & Wages-Standb | 0 | 0 | 0 | 1,188 | 0 | 0 |
| 5140000 - Overtime | 9,325 | 20,000 | 20,000 | 19,071 | 0 | -20,000 |
| 5150000 - Incentive Pay | 0 | 0 | 631,575 | 4,922 | 0 | 0 |
| 5150010 - Uniform Allowance | 0 | 0 | 0 | 3,150 | 0 | 0 |
| 5150030 - Educ Incentive Firefighters | 0 | 0 | 0 | 1,300 | 0 | 0 |
| 5150100 - Wellness Incentive | 0 | 0 | 0 | 4,080 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 21,169 | 0 | 0 | 9,491 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 873 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 2,277 | 0 | 0 | 3,262 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 11,239 | 0 | 0 | 9,699 | 0 | 0 |
| 5180002 - PS Sheriff's Payroll Reimb | 13,191,955 | 0 | 0 | 0 | 0 | 0 |
| 5180003 - PS Corrections Payroll Reimb. | 1,934,127 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 29,653 | 19,957 | 265,636 | 50,925 | 76,617 | 56,660 |
| 5220000 - Retirement Contributions | 41,752 | 28,226 | 846,724 | 138,463 | 258,895 | 230,669 |
| 5230000 - Health Insurance | 78,730 | 63,014 | 1,030,329 | 99,463 | 264,136 | 201,122 |
| 5231000 - Life Insurance | 398 | 267 | 3,772 | 448 | 1,008 | 741 |
| 5232000 - Dental Insurance | 2,255 | 1,568 | 24,935 | 2,903 | 7,216 | 5,648 |
| 5233000 - Lt Disability Insurance | 621 | 417 | 5,728 | 739 | 1,606 | 1,189 |
| 5233100 - St Disability Insurance | 1,123 | 754 | 10,558 | 1,339 | 2,900 | 2,146 |
| 5240000 - Workers' Compensation | 674 | 417 | 157,140 | 21,924 | 45,622 | 45,205 |
| 5250000 - Unemployment Compensation | 138 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$15,684,091 | \$6,034,717 | \$5,971,808 | \$997,327 | \$4,559,674 | -\$1,475,043 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 1,043 | 10,000 | 2,038,270 | 123,141 | 1,000 | -9,000 |
| 5310007 - Inmate Medical Reimb | 1,342,895 | 0 | 0 | 0 | 0 | 0 |
| 5340000 - Other Contractual Services | 627,154 | 416,025 | 6,824,714 | 2,916,988 | 416,025 | 0 |
| 5400000 - Travel And Per Diem | 332 | 8,284 | 9,702 | 2,306 | 5,784 | -2,500 |
| 5410000 - Communications | 19,396 | 12,454 | 18,644 | 16,871 | 19,032 | 6,578 |
| 5420000 - Freight & Postage Services | 33 | 0 | 0 | 457 | 0 | 0 |
| 5440000 - Rentals And Leases | 3,946 | 65,000 | 65,000 | 693 | 65,000 | 0 |
| 5460000 - Repair & Maintenance Svcs | 52 | 0 | 0 | 3,821 | 0 | 0 |
| 5470000 - Printing And Binding | 333 | 0 | 0 | 837 | 0 | 0 |
| 5488000 - Promotional-ads/media Buys | 312 | 0 | 0 | 0 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 128,693 | 37,503,512 | 57,795,582 | 65,734 | 368,902 | -37,134,610 |
| 5490501 - OH-Workers' Compensation | 0 | 844 | 844 | 844 | 4,683 | 3,839 |
| 5490503 - OH-Dental Insurance | 0 | 299 | 299 | 299 | 1,659 | 1,360 |
| 5490504 - OH-Health Insurance | 0 | 940 | 940 | 940 | 5,229 | 4,289 |
| 5490505 - OH-Life/AD&D, STD, LTD | 0 | 197 | 197 | 197 | 1,092 | 895 |
| 5511000 - Office Supplies | 23,747 | 20,000 | 20,000 | 13,114 | 20,000 | 0 |
| 5512000 - Office Equipment | 2,408 | 0 | 40,303 | 22,101 | 0 | 0 |
| 5520000 - Operating Supplies | 64,251 | 67,114 | 138,094 | 66,824 | 13,989 | -53,125 |
| 5520003 - Operating Supplies - Communic | 23,882 | 0 | 0 | 0 | 0 | 0 |
| 5520010 - Computer Software | 1,492 | 0 | 2,564 | 0 | 0 | 0 |
| 5522000 - Chemicals | 53,836 | 31,916 | 31,916 | 31,916 | 31,916 | 0 |

156-FEDERAL AND STATE GRANTS FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5523000 - Protective Clothing | 0 | 0 | 3,268 | 0 | 0 | 0 |
| 5524000 - Oper Supp-miscellaneous | 0 | 0 | 3,000 | 1,666 | 0 | 0 |
| 5525000 - Tools | 1,823 | 0 | 0 | 0 | 0 | 0 |
| 5540000 - Books,pubs,subs & Membership | 1,512 | 1,407 | 1,557 | 1,467 | 2,600 | 1,193 |
| 5541000 - Registration Fees | 0 | 0 | 570 | 0 | 0 | 0 |
| 5550000 - Training | 4,025 | 5,852 | 5,852 | 2,800 | 5,854 | 2 |
| Operating Expenses: | \$2,301,165 | \$38,143,844 | \$67,001,316 | \$3,273,016 | \$962,765 | -\$37,181,079 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 88,073 | 121,180 | 156,241 | 46,051 | 0 | -121,180 |
| 5650000 - Construction In Progress | 2,356,299 | 38,662,442 | 52,149,135 | 3,878,663 | 22,458,522 | -16,203,920 |
| Capital Outlay: | \$2,444,372 | \$38,783,622 | \$52,305,376 | \$3,924,714 | \$22,458,522 | -\$16,325,100 |
| Grants and Aids: | | | | | | |
| 5810000 - Aids To Gov't Agencies | 54,435 | 0 | 15,000 | 0 | 0 | 0 |
| 5811000-Aids To Gov't Agencies | 0 | 0 | 104,229 | 62,483 | 0 | 0 |
| 5820000 - Aids To Private Organization | 0 | 0 | 13,075,000 | 75,000 | 0 | 0 |
| 5830003 - Rent Assistance | 5,189,484 | 14,725,499 | 13,949,536 | 5,214,515 | 6,963,642 | -7,761,857 |
| 5830005 - Utilities Assistance | 429,419 | 631,972 | 570,582 | 423,267 | 0 | -631,972 |
| Grants and Aids: | \$5,673,338 | \$15,357,471 | \$27,714,347 | \$5,775,265 | \$6,963,642 | -\$8,393,829 |
| Transfers Out: | | | | | | |
| 5910705 - Transfers out-Sheriff | 381,291 | 131,926 | 111,101 | 80,905 | 0 | -131,926 |
| Transfers Out: | \$381,291 | \$131,926 | \$111,101 | \$80,905 | \$0 | -\$131,926 |
| TOTAL EXPENDITURES: | \$26,484,257 | \$98,451,580 | \$153,103,948 | \$14,051,228 | \$34,944,603 | -\$63,506,977 |

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.

Personnel Services supports 4.34 FTEs which is an increase of 1.00 FTE over the FY22 Adopted Budget due to the creation of a Radio Communications Services Tech position. The Radio Services Supervisor position remains frozen for FY23. Personnel Services increased \$89,782 due to the position mentioned above as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; however, these costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating expenditures increased \$81,355 primarily due to Professional Services for the Motorola System Manager, Travel and Per Diem for the International Wireless Communications Expo (IWCE) training, Rentals and Leases due to the tower lease agreements, Repair and Maintenance Services due to the Motorola Services agreement, Operating Supplies for UPS Batteries for Tower A and C, and Computer Software for inventory programming.

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 to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the Cost Allocation and a one-time payback for radio equipment.

Reserves were established in accordance with policy.

Overall, this budget increased \$1,115,142 over the FY22 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------------|---------------------------|---------------------------|-------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 846,029 | 872,851 | 872,851 | 556,613 | 1,006,661 | 133,810 |
| Judgment, Fines & Forfeits | 243,004 | 220,648 | 220,648 | 179,032 | 266,700 | 46,052 |
| Miscellaneous Revenues | 30,276 | 37,044 | 37,044 | 23,402 | 38,751 | 1,707 |
| Less 5% Statutory Reduction | 0 | -56,527 | -56,527 | 0 | -65,606 | -9,079 |
| Transfers In | 1,213,335 | 1,278,479 | 1,278,479 | 958,859 | 1,402,195 | 123,716 |
| Fund Balance | 0 | 809,340 | 934,060 | 0 | 1,628,276 | 818,936 |
| Total | <u>2,332,644</u> | <u>3,161,835</u> | <u>3,286,555</u> | <u>1,717,906</u> | <u>4,276,977</u> | <u>1,115,142</u> |
| Expenditures | | | | | | |
| Personnel Services | 242,969 | 248,337 | 248,337 | 195,280 | 338,119 | 89,782 |
| Operating Expenses | 1,894,039 | 2,053,230 | 2,053,230 | 1,584,219 | 2,134,585 | 81,355 |
| Capital Outlay | 40,396 | 60,000 | 60,000 | 0 | 90,000 | 30,000 |
| Transfers Out | 106,685 | 121,190 | 121,190 | 90,893 | 347,201 | 226,011 |
| Reserves - Operating | 0 | 646,069 | 732,448 | 0 | 751,975 | 105,906 |
| Reserves - Stability | 0 | 33,009 | 71,350 | 0 | 615,097 | 582,088 |
| Total | <u>2,284,089</u> | <u>3,161,835</u> | <u>3,286,555</u> | <u>1,870,392</u> | <u>4,276,977</u> | <u>1,115,142</u> |

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 151,880 | 172,186 | 172,186 | 120,633 | 221,825 | 49,639 |
| 5120002 - Disaster Relief | 236 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 2,546 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -3,100 | -3,100 | 0 | -4,006 | -906 |
| 5140000 - Overtime | 6,454 | 5,000 | 5,000 | 4,857 | 7,110 | 2,110 |
| 5160000 - Compensated Annual Leave | 9,103 | 0 | 0 | 7,421 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 684 | 0 | 0 | 517 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 4,733 | 0 | 0 | 2,511 | 0 | 0 |
| 5210000 - Fica Taxes | 12,545 | 13,552 | 13,552 | 10,015 | 17,514 | 3,962 |
| 5220000 - Retirement Contributions | 18,503 | 20,150 | 20,150 | 16,177 | 31,309 | 11,159 |
| 5230000 - Health Insurance | 33,490 | 35,166 | 35,166 | 26,508 | 57,014 | 21,848 |
| 5231000 - Life Insurance | 158 | 181 | 181 | 118 | 234 | 53 |
| 5232000 - Dental Insurance | 770 | 768 | 768 | 578 | 1,042 | 274 |
| 5233000 - Lt Disability Insurance | 249 | 283 | 283 | 191 | 366 | 83 |
| 5233100 - St Disability Insurance | 451 | 511 | 511 | 346 | 662 | 151 |
| 5240000 - Workers' Compensation | 3,713 | 3,640 | 3,640 | 2,862 | 5,049 | 1,409 |
| Personnel Services: | \$242,969 | \$248,337 | \$248,337 | \$195,280 | \$338,119 | \$89,782 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 142,438 | 195,565 | 195,565 | 162,970 | 201,431 | 5,866 |
| 5313000 - Legal & Engineering Svcs | 0 | 450 | 450 | 450 | 100 | -350 |
| 5340000 - Other Contractual Services | 718 | 650 | 650 | 256 | 650 | 0 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 171 | 0 | 0 |
| 5400000 - Travel And Per Diem | 1,628 | 4,028 | 4,028 | 422 | 5,355 | 1,327 |
| 5410000 - Communications | 22,364 | 22,766 | 22,766 | 14,957 | 22,772 | 6 |
| 5420000 - Freight & Postage Services | 475 | 400 | 400 | 535 | 800 | 400 |
| 5430000 - Utility Services | 68,120 | 70,000 | 70,000 | 50,892 | 71,400 | 1,400 |
| 5440000 - Rentals And Leases | 55,562 | 63,959 | 63,959 | 35,920 | 67,474 | 3,515 |
| 5450000 - Insurance | 49,621 | 49,423 | 49,423 | 49,423 | 49,621 | 198 |
| 5460000 - Repair & Maintenance Svcs | 1,519,095 | 1,588,964 | 1,588,964 | 1,247,875 | 1,624,852 | 35,888 |
| 5462000 - Rep & Maint-automotive | 1,468 | 1,200 | 1,200 | 145 | 1,200 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 75 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 804 | 522 | 522 | 522 | 968 | 446 |
| 5490502 - OH-Property & Liability Insuranc | 7,799 | 8,079 | 8,079 | 8,079 | 8,079 | 0 |
| 5490503 - OH-Dental Insurance | 274 | 185 | 185 | 185 | 343 | 158 |
| 5490504 - OH-Health Insurance | 834 | 583 | 583 | 583 | 1,082 | 499 |
| 5490505 - OH-Life/AD&D, STD, LTD | 305 | 121 | 121 | 121 | 225 | 104 |
| 5490509 - OH-Fleet Oversight | 525 | 328 | 328 | 328 | 328 | 0 |
| 5490511 - OH-Fleet Fuel | 760 | 712 | 712 | 712 | 712 | 0 |
| 5511000 - Office Supplies | 933 | 900 | 900 | 150 | 900 | 0 |
| 5512000 - Office Equipment | 0 | 500 | 500 | 0 | 500 | 0 |
| 5520000 - Operating Supplies | 6,646 | 18,331 | 18,331 | 953 | 41,079 | 22,748 |
| 5520010 - Computer Software | 8,500 | 0 | 0 | 0 | 8,500 | 8,500 |
| 5520020 - Computer Hardware, Non-Capit. | 0 | 0 | 0 | 0 | 1,500 | 1,500 |
| 5521000 - Gas & Oil | 3,326 | 16,500 | 16,500 | 7,669 | 14,200 | -2,300 |
| 5525000 - Tools | 646 | 600 | 600 | 189 | 1,200 | 600 |
| 5526000 - Clothing | 336 | 400 | 400 | 110 | 800 | 400 |
| 5540000 - Books,pubs,subs & Membership | 345 | 499 | 499 | 201 | 499 | 0 |
| 5541000 - Registration Fees | 440 | 440 | 440 | 0 | 440 | 0 |

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5550000 - Training | 0 | 7,125 | 7,125 | 400 | 7,575 | 450 |
| Operating Expenses: | \$1,894,039 | \$2,053,230 | \$2,053,230 | \$1,584,219 | \$2,134,585 | \$81,355 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 18,843 | 0 | 0 | 0 | 0 | 0 |
| 5640100 - Vehicles | 21,553 | 0 | 0 | 0 | 0 | 0 |
| 5650000 - Construction In Progress | 0 | 60,000 | 60,000 | 0 | 90,000 | 30,000 |
| Capital Outlay: | \$40,396 | \$60,000 | \$60,000 | \$0 | \$90,000 | \$30,000 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 98,655 | 121,190 | 121,190 | 90,893 | 347,201 | 226,011 |
| 5910511 - Tran Out Fleet Fuel F511 | 8,030 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$106,685 | \$121,190 | \$121,190 | \$90,893 | \$347,201 | \$226,011 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 403,793 | 403,793 | 0 | 469,984 | 66,191 |
| 5990020 - Reserve For Contingency | 0 | 242,276 | 328,655 | 0 | 281,991 | 39,715 |
| Reserves - Operating: | \$0 | \$646,069 | \$732,448 | \$0 | \$751,975 | \$105,906 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 33,009 | 71,350 | 0 | 615,097 | 582,088 |
| Reserves - Stability: | \$0 | \$33,009 | \$71,350 | \$0 | \$615,097 | \$582,088 |
| TOTAL EXPENDITURES: | \$2,284,089 | \$3,161,835 | \$3,286,555 | \$1,870,392 | \$4,276,977 | \$1,115,142 |

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.

Personnel Services supports 13.65 FTEs which is unchanged from FY22. Overall, Personnel Services increased \$16,836 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$4,666,221, which represents the anticipated FY23 allocations.

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

Overall, this Fund increased \$4,669,702 over the FY22 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 19,692,797 | 19,520,187 | 19,282,423 | 10,721,467 | 23,523,676 | 4,003,489 |
| Miscellaneous Revenues | 40,318 | 1,440 | 1,440 | 23,718 | 962 | -478 |
| Less 5% Statutory Reduction | 0 | -72 | -72 | 0 | -48 | 24 |
| Fund Balance | 0 | 3,143,730 | 4,317,653 | 0 | 3,810,397 | 666,667 |
| Total | 19,733,114 | 22,665,285 | 23,601,444 | 10,745,184 | 27,334,987 | 4,669,702 |
| Expenditures | | | | | | |
| Personnel Services | 822,745 | 998,774 | 998,774 | 667,366 | 1,015,610 | 16,836 |
| Operating Expenses | 18,010,213 | 21,581,156 | 22,515,099 | 16,300,405 | 26,247,377 | 4,666,221 |
| Capital Outlay | 130,224 | 13,355 | 15,571 | 0 | 0 | -13,355 |
| Transfers Out | 72,000 | 72,000 | 72,000 | 36,000 | 72,000 | 0 |
| Total | 19,035,181 | 22,665,285 | 23,601,444 | 17,003,771 | 27,334,987 | 4,669,702 |

168-SECTION 8 FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 467,642 | 656,262 | 656,262 | 409,613 | 674,836 | 18,574 |
| 5120002 - Disaster Relief | 158 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 13,575 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -11,571 | -11,571 | 0 | -11,896 | -325 |
| 5140000 - Overtime | 29,162 | 5,000 | 5,000 | 4,809 | 5,000 | 0 |
| 5150300 - Class C Meals | 0 | 0 | 0 | 85 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 30,852 | 0 | 0 | 17,602 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 3,818 | 0 | 0 | 1,864 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 2,368 | 0 | 0 | 1,815 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 22,966 | 0 | 0 | 8,173 | 0 | 0 |
| 5210000 - Fica Taxes | 40,114 | 50,583 | 50,583 | 32,935 | 52,008 | 1,425 |
| 5220000 - Retirement Contributions | 62,631 | 65,382 | 65,382 | 48,258 | 80,963 | 15,581 |
| 5230000 - Health Insurance | 154,091 | 221,863 | 221,863 | 121,066 | 203,471 | -18,392 |
| 5231000 - Life Insurance | 512 | 667 | 667 | 428 | 689 | 22 |
| 5232000 - Dental Insurance | 3,322 | 4,421 | 4,421 | 2,799 | 4,094 | -327 |
| 5233000 - Lt Disability Insurance | 803 | 1,058 | 1,058 | 692 | 1,085 | 27 |
| 5233100 - St Disability Insurance | 1,453 | 1,912 | 1,912 | 1,252 | 1,966 | 54 |
| 5240000 - Workers' Compensation | 2,854 | 3,197 | 3,197 | 2,399 | 3,394 | 197 |
| Personnel Services: | \$822,745 | \$998,774 | \$998,774 | \$667,366 | \$1,015,610 | \$16,836 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 0 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5320000 - Accounting & Auditing Svcs | 3,160 | 4,000 | 4,000 | 0 | 4,000 | 0 |
| 5340000 - Other Contractual Services | 35,999 | 20,000 | 20,000 | 3,972 | 20,000 | 0 |
| 5400000 - Travel And Per Diem | 0 | 9,000 | 9,000 | 4,433 | 9,000 | 0 |
| 5410000 - Communications | 2,953 | 2,500 | 2,500 | 1,740 | 2,500 | 0 |
| 5420000 - Freight & Postage Services | 8,369 | 5,000 | 5,000 | 3,136 | 5,000 | 0 |
| 5440000 - Rentals And Leases | 67,738 | 77,819 | 77,819 | 38,352 | 5,819 | -72,000 |
| 5460000 - Repair & Maintenance Svcs | 0 | 300 | 300 | 0 | 300 | 0 |
| 5462000 - Rep & Maint-automotive | 757 | 1,000 | 1,000 | 342 | 1,000 | 0 |
| 5470000 - Printing And Binding | 2,273 | 500 | 500 | 327 | 500 | 0 |
| 5480000 - Promotional Activities | 0 | 5,000 | 5,000 | 0 | 5,000 | 0 |
| 5488000 - Promotional-ads/media Buys | 0 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 1,970,643 | 5,062,104 | 5,996,047 | 2,037,529 | 6,104,258 | 1,042,154 |
| 5490022 - Preliminary Fees | 0 | 20,800 | 20,800 | 0 | 10,000 | -10,800 |
| 5490023 - Service Fees | 0 | 182,000 | 182,000 | 34,748 | 30,000 | -152,000 |
| 5491000 - Other Government Agencies | 15,897,198 | 16,141,133 | 16,141,133 | 14,140,943 | 20,000,000 | 3,858,867 |
| 5511000 - Office Supplies | 14,046 | 19,500 | 19,500 | 20,871 | 19,500 | 0 |
| 5512000 - Office Equipment | 0 | 500 | 500 | 0 | 500 | 0 |
| 5520000 - Operating Supplies | 3,747 | 8,500 | 8,500 | 0 | 8,500 | 0 |
| 5520020 - Computer Hardware, Non-Capit. | 0 | 0 | 0 | 9,518 | 0 | 0 |
| 5521000 - Gas & Oil | 1,408 | 3,000 | 3,000 | 1,237 | 3,000 | 0 |
| 5540000 - Books,pubs,subs & Membership | 730 | 500 | 500 | 315 | 500 | 0 |
| 5541000 - Registration Fees | 1,193 | 8,000 | 8,000 | 2,943 | 8,000 | 0 |
| 5550000 - Training | 0 | 8,000 | 8,000 | 0 | 8,000 | 0 |
| Operating Expenses: | \$18,010,213 | \$21,581,156 | \$22,515,099 | \$16,300,405 | \$26,247,377 | \$4,666,221 |
| Capital Outlay: | | | | | | |
| 5640020 - Computer Hardware, Capital | 0 | 5,795 | 5,795 | 0 | 0 | -5,795 |

168-SECTION 8 FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 130,224 | 7,560 | 9,776 | 0 | 0 | -7,560 |
| Capital Outlay: | \$130,224 | \$13,355 | \$15,571 | \$0 | \$0 | -\$13,355 |
| Transfers Out: | | | | | | |
| 5910251 - Transfer Out - Public Imp Rev Bc | 72,000 | 72,000 | 72,000 | 36,000 | 72,000 | 0 |
| Transfers Out: | \$72,000 | \$72,000 | \$72,000 | \$36,000 | \$72,000 | \$0 |
| TOTAL EXPENDITURES: | \$19,035,181 | \$22,665,285 | \$23,601,444 | \$17,003,771 | \$27,334,987 | \$4,669,702 |

FUND 177 – FIRE IMPACT FEE FUND

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| TRENDS & ISSUES |
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| <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 Personnel Services.</p> |
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| <p>Operating Expenditures remain the same as the FY22 Adopted Budget.</p> |
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| <p>Capital Outlay includes additional funding for the Austin Tindall Fire Station 67 and Station 45 Calypso Cay (535 Area Station) projects. Ongoing projects will be funded by Fund Balance, which will be included later in the budget process in order to have as accurate of an estimate as possible.</p> |
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| <p>Transfer Out includes a transfer to the General Fund for the cost allocation.</p> |
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| <p>Reserves were established in accordance with policy.</p> |
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| <p>Overall, the budget for this Fund has decreased \$8,994,757 from the FY22 Adopted Budget but that is due to the ongoing projects not included at this point in the Budget process.</p> |
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| REVENUES |
|-----------------|

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| <p>Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. This Fund is also supported by Interest and Fund Balance.</p> |
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177-FIRE IMPACT FEE FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 3,590,021 | 3,425,000 | 3,425,000 | 2,782,661 | 3,668,073 | 243,073 |
| Miscellaneous Revenues | 15,727 | 26,000 | 26,000 | -11,457 | 26,000 | 0 |
| Less 5% Statutory Reduction | 0 | -172,550 | -172,550 | 0 | -184,704 | -12,154 |
| Fund Balance | 0 | 10,274,376 | 10,628,016 | 0 | 1,048,700 | -9,225,676 |
| Total | 3,605,748 | 13,552,826 | 13,906,466 | 2,771,204 | 4,558,069 | -8,994,757 |
| Expenditures | | | | | | |
| Operating Expenses | 18,029 | 60,000 | 60,000 | 7,525 | 60,000 | 0 |
| Capital Outlay | 332,039 | 12,904,664 | 12,805,744 | 241,336 | 1,115,171 | -11,789,493 |
| Transfers Out | 12,471 | 18,164 | 18,164 | 13,623 | 70,508 | 52,344 |
| Reserves - Operating | 0 | 13,027 | 13,027 | 0 | 34,803 | 21,776 |
| Reserves - Capital | 0 | 556,971 | 1,009,531 | 0 | 3,277,587 | 2,720,616 |
| Total | 362,539 | 13,552,826 | 13,906,466 | 262,484 | 4,558,069 | -8,994,757 |

177-FIRE IMPACT FEE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|------------------|---------------------|---------------------|------------------|--------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 0 | 50,000 | 50,000 | 0 | 50,000 | 0 |
| 5340000 - Other Contractual Services | 7,050 | 10,000 | 10,000 | 4,788 | 10,000 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 10,979 | 0 | 0 | 2,737 | 0 | 0 |
| Operating Expenses: | \$18,029 | \$60,000 | \$60,000 | \$7,525 | \$60,000 | \$0 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 332,039 | 12,904,664 | 12,805,744 | 241,336 | 1,115,171 | -11,789,493 |
| Capital Outlay: | \$332,039 | \$12,904,664 | \$12,805,744 | \$241,336 | \$1,115,171 | -\$11,789,493 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 12,471 | 18,164 | 18,164 | 13,623 | 70,508 | 52,344 |
| Transfers Out: | \$12,471 | \$18,164 | \$18,164 | \$13,623 | \$70,508 | \$52,344 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 13,027 | 13,027 | 0 | 21,752 | 8,725 |
| 5990020 - Reserve For Contingency | 0 | 0 | 0 | 0 | 13,051 | 13,051 |
| Reserves - Operating: | \$0 | \$13,027 | \$13,027 | \$0 | \$34,803 | \$21,776 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 556,971 | 1,009,531 | 0 | 3,277,587 | 2,720,616 |
| Reserves - Capital: | \$0 | \$556,971 | \$1,009,531 | \$0 | \$3,277,587 | \$2,720,616 |
| TOTAL EXPENDITURES: | \$362,539 | \$13,552,826 | \$13,906,466 | \$262,484 | \$4,558,069 | -\$8,994,757 |

FUND 178 – PARKS IMPACT FEE FUND

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| TRENDS & ISSUES |
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| <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 \$200,000 primarily due to Reimbursement of Prior Year Revenue anticipated in FY23, which are transferred to the City of St. Cloud quarterly per the Board approved Interlocal Agreement.</p> |
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| <p>Capital Outlay includes funding for capital projects in Parks District 1 & 2; requests include Kings Highway Park project, Quina (Ancient Island Ridge) Park, Oren Brown Replacement Park, 65th Infantry Veterans Park (final phase), Holopaw Community Park, and the Marydia Community Center project.</p> |
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| <p>Transfers Out includes a transfer to the General Fund for the Cost Allocation.</p> |
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|---|
| <p>Reserves for Capital includes funds for future anticipated capital projects.</p> |
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| <p>Overall, this Fund decreased \$93,913 from the FY22 Adopted Budget.</p> |
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| REVENUES |
|-----------------|

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| <p>The main revenue source is from impact fees collected on new developments, which reflects an increase over the FY22 Adopted Budget, as well as Fund Balance.</p> |
|---|

178-PARKS IMPACT FEE FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 14,369,223 | 9,779,583 | 9,779,583 | 12,413,488 | 11,998,597 | 2,219,014 |
| Miscellaneous Revenues | 34,316 | 0 | 0 | -22,800 | 0 | 0 |
| Less 5% Statutory Reduction | 0 | -488,979 | -488,979 | 0 | -599,930 | -110,951 |
| Fund Balance | 0 | 18,071,700 | 21,332,775 | 0 | 15,869,724 | -2,201,976 |
| Total | 14,403,540 | 27,362,304 | 30,623,379 | 12,390,688 | 27,268,391 | -93,913 |
| Expenditures | | | | | | |
| Operating Expenses | 4,592,694 | 3,319,409 | 3,519,409 | 1,878,775 | 3,519,409 | 200,000 |
| Capital Outlay | 4,422,386 | 16,925,655 | 16,291,496 | 1,897,016 | 7,200,000 | -9,725,655 |
| Transfers Out | 42,422 | 51,972 | 51,972 | 38,979 | 55,079 | 3,107 |
| Reserves - Capital | 0 | 7,065,268 | 10,760,502 | 0 | 16,493,903 | 9,428,635 |
| Total | 9,057,502 | 27,362,304 | 30,623,379 | 3,814,769 | 27,268,391 | -93,913 |

178-PARKS IMPACT FEE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 0 | 0 | 0 | 1,000 | 0 | 0 |
| 5340000 - Other Contractual Services | 24,295 | 49,409 | 49,409 | 21,147 | 49,409 | 0 |
| 5420000 - Freight & Postage Services | 7 | 0 | 0 | 0 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 4,529,285 | 3,200,000 | 3,200,000 | 1,739,277 | 3,200,000 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 39,106 | 70,000 | 270,000 | 117,350 | 270,000 | 200,000 |
| Operating Expenses: | \$4,592,694 | \$3,319,409 | \$3,519,409 | \$1,878,775 | \$3,519,409 | \$200,000 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 4,422,386 | 16,925,655 | 16,291,496 | 1,897,016 | 7,200,000 | -9,725,655 |
| Capital Outlay: | \$4,422,386 | \$16,925,655 | \$16,291,496 | \$1,897,016 | \$7,200,000 | -\$9,725,655 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 42,422 | 51,972 | 51,972 | 38,979 | 55,079 | 3,107 |
| Transfers Out: | \$42,422 | \$51,972 | \$51,972 | \$38,979 | \$55,079 | \$3,107 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 7,065,268 | 10,760,502 | 0 | 16,493,903 | 9,428,635 |
| Reserves - Capital: | \$0 | \$7,065,268 | \$10,760,502 | \$0 | \$16,493,903 | \$9,428,635 |
| TOTAL EXPENDITURES: | \$9,057,502 | \$27,362,304 | \$30,623,379 | \$3,814,769 | \$27,268,391 | -\$93,913 |

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. Some of the services provided by the Inmate Welfare Fund include a jail ministry program, recreational equipment, supplies, GED tests, and research materials to those requiring detention or supervision in Osceola County.

Personnel Services support 3.00 FTEs which is an increase of 1.00 FTE from the FY22 Adopted Budget. In FY22, the Discharge Planner/Reintegration Specialist position was budgeted however, the FTE was inadvertently allocated to Inmate Medical (General Fund). This FTE has been reallocated however, the position will not be funded in FY23. Personnel Services decreased \$53,633 due to the unfunded position mentioned above and the following:

- Health Insurance increased as a result of rate increases for FY23; 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
- 4% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$63,881 primarily due to increases in the Back-on-Track contract, equipment and furniture needs for inmate classrooms, and various operating supplies. These increases were partially offset by the reappropriation of funds to purchase one of the leased copiers in FY22.

Capital Outlay provides funding for a trailer for the sewing program, storage containers for inmate property, and Smart Boards (2) for inmate classrooms.

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

Overall, the budget reflects an increase of \$81,646 over the FY22 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 93,089 | 79,971 | 79,971 | 43,947 | 78,113 | -1,858 |
| Miscellaneous Revenues | 964,369 | 757,453 | 757,453 | 554,625 | 757,453 | 0 |
| Less 5% Statutory Reduction | 0 | -4,947 | -4,947 | 0 | -4,854 | 93 |
| Fund Balance | 0 | 1,796,647 | 2,458,636 | 0 | 1,880,058 | 83,411 |
| Total | 1,057,458 | 2,629,124 | 3,291,113 | 598,572 | 2,710,770 | 81,646 |
| Expenditures | | | | | | |
| Personnel Services | 121,824 | 197,012 | 197,012 | 102,621 | 143,379 | -53,633 |
| Operating Expenses | 496,905 | 767,350 | 1,024,747 | 351,688 | 831,231 | 63,881 |
| Capital Outlay | 0 | 186,000 | 201,603 | 15,108 | 206,000 | 20,000 |
| Transfers Out | 64,527 | 66,541 | 66,541 | 49,906 | 75,521 | 8,980 |
| Reserves - Operating | 0 | 431,817 | 500,928 | 0 | 280,035 | -151,782 |
| Reserves - Stability | 0 | 980,404 | 1,300,282 | 0 | 1,174,604 | 194,200 |
| Total | 683,256 | 2,629,124 | 3,291,113 | 519,322 | 2,710,770 | 81,646 |

180-INMATE WELFARE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 72,955 | 149,070 | 149,070 | 61,027 | 89,838 | -59,232 |
| 5126000 - Other Salary | 0 | 0 | 0 | 4,000 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -1,687 | -1,687 | 0 | -1,747 | -60 |
| 5140000 - Overtime | 990 | 10,000 | 10,000 | 166 | 10,000 | 0 |
| 5160000 - Compensated Annual Leave | 6,543 | 0 | 0 | 3,011 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 4,618 | 0 | 0 | 3,287 | 0 | 0 |
| 5210000 - Fica Taxes | 6,191 | 7,374 | 7,374 | 5,251 | 7,638 | 264 |
| 5220000 - Retirement Contributions | 8,707 | 10,429 | 10,429 | 9,282 | 14,537 | 4,108 |
| 5230000 - Health Insurance | 17,817 | 17,598 | 17,598 | 13,245 | 18,874 | 1,276 |
| 5231000 - Life Insurance | 85 | 99 | 99 | 65 | 102 | 3 |
| 5232000 - Dental Insurance | 657 | 656 | 656 | 494 | 656 | 0 |
| 5233000 - Lt Disability Insurance | 134 | 154 | 154 | 105 | 159 | 5 |
| 5233100 - St Disability Insurance | 243 | 279 | 279 | 189 | 288 | 9 |
| 5240000 - Workers' Compensation | 2,882 | 3,040 | 3,040 | 2,500 | 3,034 | -6 |
| Personnel Services: | \$121,824 | \$197,012 | \$197,012 | \$102,621 | \$143,379 | -\$53,633 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 16,652 | 118,964 | 118,964 | 22,164 | 118,964 | 0 |
| 5340000 - Other Contractual Services | 251,075 | 307,403 | 507,403 | 196,451 | 317,403 | 10,000 |
| 5430000 - Utility Services | 1,208 | 9,447 | 9,447 | 6,197 | 9,447 | 0 |
| 5440000 - Rentals And Leases | 43,278 | 42,636 | 27,033 | 18,557 | 21,348 | -21,288 |
| 5450000 - Insurance | 521 | 707 | 707 | 707 | 707 | 0 |
| 5460000 - Repair & Maintenance Svcs | 1,617 | 7,540 | 7,540 | 37,322 | 7,540 | 0 |
| 5490501 - OH-Workers' Compensation | 480 | 446 | 446 | 446 | 446 | 0 |
| 5490502 - OH-Property & Liability Insurance | 82 | 116 | 116 | 116 | 116 | 0 |
| 5490503 - OH-Dental Insurance | 164 | 158 | 158 | 158 | 158 | 0 |
| 5490504 - OH-Health Insurance | 498 | 498 | 498 | 498 | 498 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 144 | 104 | 104 | 104 | 104 | 0 |
| 5511000 - Office Supplies | 10,587 | 18,000 | 20,500 | 5,020 | 18,000 | 0 |
| 5512000 - Office Equipment | 0 | 31,000 | 91,000 | 6,864 | 43,000 | 12,000 |
| 5520000 - Operating Supplies | 156,452 | 204,831 | 204,831 | 50,225 | 268,000 | 63,169 |
| 5520020 - Computer Hardware, Non-Capit. | 0 | 0 | 2,500 | 0 | 0 | 0 |
| 5540000 - Books,pubs,subs & Membership | 14,149 | 25,500 | 28,500 | 6,858 | 25,500 | 0 |
| 5541000 - Registration Fees | 0 | 0 | 5,000 | 0 | 0 | 0 |
| Operating Expenses: | \$496,905 | \$767,350 | \$1,024,747 | \$351,688 | \$831,231 | \$63,881 |
| Capital Outlay: | | | | | | |
| 5620000 - Buildings | 0 | 150,000 | 150,000 | 0 | 150,000 | 0 |
| 5640000 - Machinery & Equipment | 0 | 36,000 | 51,603 | 15,108 | 56,000 | 20,000 |
| Capital Outlay: | \$0 | \$186,000 | \$201,603 | \$15,108 | \$206,000 | \$20,000 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 64,527 | 66,541 | 66,541 | 49,906 | 75,521 | 8,980 |
| Transfers Out: | \$64,527 | \$66,541 | \$66,541 | \$49,906 | \$75,521 | \$8,980 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 171,817 | 171,817 | 0 | 175,022 | 3,205 |
| 5990020 - Reserve For Contingency | 0 | 260,000 | 329,111 | 0 | 105,013 | -154,987 |
| Reserves - Operating: | \$0 | \$431,817 | \$500,928 | \$0 | \$280,035 | -\$151,782 |

180-INMATE WELFARE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 980,404 | 1,300,282 | 0 | 1,174,604 | 194,200 |
| Reserves - Stability: | \$0 | \$980,404 | \$1,300,282 | \$0 | \$1,174,604 | \$194,200 |
| TOTAL EXPENDITURES: | \$683,256 | \$2,629,124 | \$3,291,113 | \$519,322 | \$2,710,770 | \$81,646 |

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-----------------|---------------------------|---------------------------|-------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 899 | 2,000 | 2,000 | -499 | 2,000 | 0 |
| Less 5% Statutory Reduction | 0 | -100 | -100 | 0 | -100 | 0 |
| Fund Balance | 0 | 481,279 | 481,761 | 0 | 481,464 | 185 |
| Total | 899 | 483,179 | 483,661 | -499 | 483,364 | 185 |
| Expenditures | | | | | | |
| Reserves - Capital | 0 | 483,179 | 483,661 | 0 | 483,364 | 185 |
| Total | 0 | 483,179 | 483,661 | 0 | 483,364 | 185 |

187-ROAD IMPACT FEE POINCIANA OVERLAY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|--------------------------|--------------------------|--------------------------|----------------------|------------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Capital: | | | | | | |
| 5990041 - Res For Capital - Designated | 0 | 483,179 | 483,661 | 0 | 483,364 | 185 |
| Reserves - Capital: | \$0 | \$483,179 | \$483,661 | \$0 | \$483,364 | \$185 |
| TOTAL EXPENDITURES: | \$0 | \$483,179 | \$483,661 | \$0 | \$483,364 | \$185 |

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 \$1,675,461 for LYNX funding.

Capital Outlay includes no 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 an estimate as possible.

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

Overall, this Fund increased \$475,340 over the FY22 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 \$767,078 however, they 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 Transfer In from the General Fund to support operations.

189 - SECOND LOCAL OPTION FUEL TAX FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Other Taxes | 8,457,281 | 7,247,826 | 7,247,826 | 4,306,699 | 8,014,904 | 767,078 |
| Miscellaneous Revenues | 300 | 80,566 | 80,566 | -1,078 | 80,566 | 0 |
| Less 5% Statutory Reduction | 0 | -366,420 | -366,420 | 0 | -404,774 | -38,354 |
| Transfers In | 2,267,240 | 2,267,240 | 2,267,240 | 1,700,430 | 250,223 | -2,017,017 |
| Fund Balance | 0 | 1,728,748 | 2,736,107 | 0 | 3,492,381 | 1,763,633 |
| Total | 10,724,821 | 10,957,960 | 11,965,319 | 6,006,051 | 11,433,300 | 475,340 |
| Expenditures | | | | | | |
| Operating Expenses | 9,449,269 | 9,734,190 | 9,734,190 | 8,111,830 | 11,409,651 | 1,675,461 |
| Capital Outlay | 518,353 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 25,487 | 26,053 | 26,053 | 19,540 | 23,649 | -2,404 |
| Reserves - Assigned | 0 | 1,197,717 | 2,205,076 | 0 | 0 | -1,197,717 |
| Total | 9,993,109 | 10,957,960 | 11,965,319 | 8,131,370 | 11,433,300 | 475,340 |

189 - SECOND LOCAL OPTION FUEL TAX FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340005 - LYNX | 9,449,269 | 9,734,190 | 9,734,190 | 8,111,830 | 11,409,651 | 1,675,461 |
| Operating Expenses: | \$9,449,269 | \$9,734,190 | \$9,734,190 | \$8,111,830 | \$11,409,651 | \$1,675,461 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 518,353 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay: | \$518,353 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 25,487 | 26,053 | 26,053 | 19,540 | 23,649 | -2,404 |
| Transfers Out: | \$25,487 | \$26,053 | \$26,053 | \$19,540 | \$23,649 | -\$2,404 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 1,197,717 | 2,205,076 | 0 | 0 | -1,197,717 |
| Reserves - Assigned: | \$0 | \$1,197,717 | \$2,205,076 | \$0 | \$0 | -\$1,197,717 |
| TOTAL EXPENDITURES: | \$9,993,109 | \$10,957,960 | \$11,965,319 | \$8,131,370 | \$11,433,300 | \$475,340 |

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.

Capital Outlay includes funding for the Fortune-Simpson Intersection Improvement project, as well as the Nova (US192 to Sunbridge Boundary) project. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Reserves include funding set aside for future capital projects.

Overall, this Fund increased \$7,275,396 over the FY22 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 Construction 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 13,337,515 | 10,045,782 | 32,615,333 | 10,788,896 | 11,728,977 | 1,683,195 |
| Miscellaneous Revenues | 35,210 | 0 | 0 | -14,549 | 0 | 0 |
| Less 5% Statutory Reduction | 0 | -502,289 | -502,289 | 0 | -586,449 | -84,160 |
| Fund Balance | 0 | 9,813,815 | 12,707,881 | 0 | 15,490,176 | 5,676,361 |
| Total | <u>13,372,725</u> | <u>19,357,308</u> | <u>44,820,925</u> | <u>10,774,348</u> | <u>26,632,704</u> | <u>7,275,396</u> |
| Expenditures | | | | | | |
| Operating Expenses | 89,990 | 5,000 | 60,000 | 46,465 | 60,000 | 55,000 |
| Capital Outlay | 3,775,351 | 11,047,315 | 33,617,163 | 194,240 | 7,053,325 | -3,993,990 |
| Transfers Out | 6,452 | 17,079 | 17,079 | 12,809 | 183,434 | 166,355 |
| Reserves - Capital | 0 | 8,287,914 | 11,126,683 | 0 | 19,335,945 | 11,048,031 |
| Total | <u>3,871,793</u> | <u>19,357,308</u> | <u>44,820,925</u> | <u>253,514</u> | <u>26,632,704</u> | <u>7,275,396</u> |

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490500 - Reimbursement Of Py Revenue | 89,990 | 5,000 | 60,000 | 46,465 | 60,000 | 55,000 |
| Operating Expenses: | \$89,990 | \$5,000 | \$60,000 | \$46,465 | \$60,000 | \$55,000 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 3,775,351 | 11,047,315 | 33,617,163 | 194,240 | 7,053,325 | -3,993,990 |
| Capital Outlay: | \$3,775,351 | \$11,047,315 | \$33,617,163 | \$194,240 | \$7,053,325 | -\$3,993,990 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 6,452 | 17,079 | 17,079 | 12,809 | 183,434 | 166,355 |
| Transfers Out: | \$6,452 | \$17,079 | \$17,079 | \$12,809 | \$183,434 | \$166,355 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 8,287,914 | 11,126,683 | 0 | 19,335,945 | 11,048,031 |
| Reserves - Capital: | \$0 | \$8,287,914 | \$11,126,683 | \$0 | \$19,335,945 | \$11,048,031 |
| TOTAL EXPENDITURES: | \$3,871,793 | \$19,357,308 | \$44,820,925 | \$253,514 | \$26,632,704 | \$7,275,396 |

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 no new requests. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Reserves include funding set aside for the Sunbridge Parkway project.

Overall, this Fund increased \$5,798,622 over the FY22 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 Construction 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 6,655,863 | 5,137,584 | 7,590,859 | 4,801,604 | 5,464,216 | 326,632 |
| Miscellaneous Revenues | 17,323 | 60,000 | 60,000 | -7,707 | 0 | -60,000 |
| Less 5% Statutory Reduction | 0 | -259,879 | -259,879 | 0 | -273,211 | -13,332 |
| Fund Balance | 0 | 5,769,527 | 6,803,558 | 0 | 11,314,849 | 5,545,322 |
| Total | 6,673,186 | 10,707,232 | 14,194,538 | 4,793,897 | 16,505,854 | 5,798,622 |
| Expenditures | | | | | | |
| Operating Expenses | 15,559 | 5,000 | 20,000 | 0 | 20,000 | 15,000 |
| Capital Outlay | 582,850 | 750,609 | 3,203,884 | 0 | 0 | -750,609 |
| Transfers Out | 3,036 | 8,035 | 8,035 | 6,026 | 109,261 | 101,226 |
| Reserves - Capital | 0 | 9,943,588 | 10,962,619 | 0 | 16,376,593 | 6,433,005 |
| Total | 601,445 | 10,707,232 | 14,194,538 | 6,026 | 16,505,854 | 5,798,622 |

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490500 - Reimbursement Of Py Revenue | 15,559 | 5,000 | 20,000 | 0 | 20,000 | 15,000 |
| Operating Expenses: | \$15,559 | \$5,000 | \$20,000 | \$0 | \$20,000 | \$15,000 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 582,850 | 750,609 | 3,203,884 | 0 | 0 | -750,609 |
| Capital Outlay: | \$582,850 | \$750,609 | \$3,203,884 | \$0 | \$0 | -\$750,609 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 3,036 | 8,035 | 8,035 | 6,026 | 109,261 | 101,226 |
| Transfers Out: | \$3,036 | \$8,035 | \$8,035 | \$6,026 | \$109,261 | \$101,226 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 9,943,588 | 10,962,619 | 0 | 0 | -9,943,588 |
| 5990041 - Res For Capital - Designated | 0 | 0 | 0 | 0 | 16,376,593 | 16,376,593 |
| Reserves - Capital: | \$0 | \$9,943,588 | \$10,962,619 | \$0 | \$16,376,593 | \$6,433,005 |
| TOTAL EXPENDITURES: | \$601,445 | \$10,707,232 | \$14,194,538 | \$6,026 | \$16,505,854 | \$5,798,622 |

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 decrease \$33,350 over the FY22 Adopted Budget in accordance with the bond covenants.

REVENUES

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

201-LIMITED GO REFUNDING BONDS, SERIES 2015

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 1,162,740 | 1,215,634 | 1,215,634 | 1,215,634 | 1,242,157 | 26,523 |
| PY Delinquent Ad Valorem Tax | 0 | 0 | 0 | -2,796 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 | 3,727 | 0 | 0 |
| Less 5% Statutory Reduction | 0 | -60,782 | -60,782 | 0 | -62,108 | -1,326 |
| Fund Balance | 0 | 1,141,326 | 1,079,131 | 0 | 1,082,779 | -58,547 |
| Total | 1,162,740 | 2,296,178 | 2,233,983 | 1,216,565 | 2,262,828 | -33,350 |
| Expenditures | | | | | | |
| Operating Expenses | 24,479 | 24,312 | 24,312 | 24,312 | 24,353 | 41 |
| Debt Service | 1,124,351 | 1,126,892 | 1,126,892 | 1,126,892 | 1,118,987 | -7,905 |
| Reserves - Debt | 0 | 1,144,974 | 1,082,779 | 0 | 1,119,488 | -25,486 |
| Total | 1,148,830 | 2,296,178 | 2,233,983 | 1,151,204 | 2,262,828 | -33,350 |

201-LIMITED GO REFUNDING BONDS, SERIES 2015

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 24,479 | 24,312 | 24,312 | 24,312 | 24,353 | 41 |
| Operating Expenses: | \$24,479 | \$24,312 | \$24,312 | \$24,312 | \$24,353 | \$41 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 995,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,035,000 | 15,000 |
| 5720000 - Interest | 129,351 | 106,892 | 106,892 | 106,892 | 83,987 | -22,905 |
| Debt Service: | \$1,124,351 | \$1,126,892 | \$1,126,892 | \$1,126,892 | \$1,118,987 | -\$7,905 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 1,082,762 | 1,082,762 | 0 | 1,096,225 | 13,463 |
| 5990034 - Bond Reserves - Other | 0 | 62,212 | 17 | 0 | 23,263 | -38,949 |
| Reserves - Debt: | \$0 | \$1,144,974 | \$1,082,779 | \$0 | \$1,119,488 | -\$25,486 |
| TOTAL EXPENDITURES: | \$1,148,830 | \$2,296,178 | \$2,233,983 | \$1,151,204 | \$2,262,828 | -\$33,350 |

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. The final payment was completed in FY22 and as a result, this Fund is being closed.

REVENUES

The primary funding source is Fund Balance.

204-TDT TAX BONDS SERIES 2012

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Fund Balance | 0 | 275,732 | 270,633 | 0 | 0 | -275,732 |
| Total | 0 | 275,732 | 270,633 | 0 | 0 | -275,732 |
| Expenditures | | | | | | |
| Debt Service | 271,681 | 270,632 | 270,632 | 270,631 | 0 | -270,632 |
| Transfers Out | 7,080 | 0 | 0 | 0 | 0 | 0 |
| Reserves - Debt | 0 | 5,100 | 1 | 0 | 0 | -5,100 |
| Total | 278,761 | 275,732 | 270,633 | 270,631 | 0 | -275,732 |

204-TDT TAX BONDS SERIES 2012

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 255,000 | 265,000 | 265,000 | 265,000 | 0 | -265,000 |
| 5720000 - Interest | 16,681 | 5,632 | 5,632 | 5,631 | 0 | -5,632 |
| Debt Service: | \$271,681 | \$270,632 | \$270,632 | \$270,631 | \$0 | -\$270,632 |
| Transfers Out: | | | | | | |
| 5910247 - Tran Out - 247 | 7,080 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$7,080 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reserves - Debt: | | | | | | |
| 5990034 - Bond Reserves - Other | 0 | 5,100 | 1 | 0 | 0 | -5,100 |
| Reserves - Debt: | \$0 | \$5,100 | \$1 | \$0 | \$0 | -\$5,100 |
| TOTAL EXPENDITURES: | \$278,761 | \$275,732 | \$270,633 | \$270,631 | \$0 | -\$275,732 |

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 the 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 \$4,031 from the FY22 Adopted Budget in accordance with the bond covenants.

REVENUES

The funding sources for FY23 are Special Assessments, Interest, and Fund Balance.

210-W 192 PHASE IIC

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 314,443 | 295,582 | 295,582 | 653,656 | 387,053 | 91,471 |
| Miscellaneous Revenues | 1,695 | 1,595 | 1,595 | 823 | 1,304 | -291 |
| Less 5% Statutory Reduction | 0 | -14,859 | -14,859 | 0 | -19,418 | -4,559 |
| Fund Balance | 0 | 450,458 | 451,019 | 0 | 367,868 | -82,590 |
| Total | 316,139 | 732,776 | 733,337 | 654,479 | 736,807 | 4,031 |
| Expenditures | | | | | | |
| Debt Service | 329,631 | 365,469 | 365,469 | 364,719 | 388,200 | 22,731 |
| Reserves - Debt | 0 | 367,307 | 367,868 | 0 | 348,607 | -18,700 |
| Total | 329,631 | 732,776 | 733,337 | 364,719 | 736,807 | 4,031 |

210-W 192 PHASE IIC

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 55,000 | 45,000 | 45,000 | 45,000 | 50,000 | 5,000 |
| 5710001 - Princ. Early Redemption | 215,000 | 275,000 | 275,000 | 275,000 | 310,000 | 35,000 |
| 5720000 - Interest | 58,281 | 43,969 | 43,969 | 43,969 | 26,700 | -17,269 |
| 5730000 - Other Debt Service Costs | 1,350 | 1,500 | 1,500 | 750 | 1,500 | 0 |
| Debt Service: | \$329,631 | \$365,469 | \$365,469 | \$364,719 | \$388,200 | \$22,731 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 71,394 | 71,394 | 0 | 52,694 | -18,700 |
| 5990033 - Res For Debt - Bond Covenant | 0 | 295,913 | 295,913 | 0 | 295,913 | 0 |
| 5990034 - Bond Reserves - Other | 0 | 0 | 561 | 0 | 0 | 0 |
| Reserves - Debt: | \$0 | \$367,307 | \$367,868 | \$0 | \$348,607 | -\$18,700 |
| TOTAL EXPENDITURES: | \$329,631 | \$732,776 | \$733,337 | \$364,719 | \$736,807 | \$4,031 |

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 \$26,950 over the FY22 Adopted Budget in accordance with the bond covenants.

REVENUES

The funding sources for FY23 are a transfer in from the General Fund, Interest, and Fund Balance.

211 - SALES TAX REVENUE BONDS SERIES 2015A

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 5,834 | 5,915 | 5,915 | -1 | 5,947 | 32 |
| Less 5% Statutory Reduction | 0 | -296 | -296 | 0 | -297 | -1 |
| Transfers In | 3,368,016 | 3,369,192 | 3,369,192 | 1,684,596 | 3,374,774 | 5,582 |
| Fund Balance | 0 | 1,966,757 | 1,972,590 | 0 | 1,988,094 | 21,337 |
| Total | 3,373,850 | 5,341,568 | 5,347,401 | 1,684,595 | 5,368,518 | 26,950 |
| Expenditures | | | | | | |
| Debt Service | 3,346,808 | 3,359,308 | 3,359,308 | 3,358,769 | 3,358,158 | -1,150 |
| Reserves - Debt | 0 | 1,982,260 | 1,988,093 | 0 | 2,010,360 | 28,100 |
| Total | 3,346,808 | 5,341,568 | 5,347,401 | 3,358,769 | 5,368,518 | 26,950 |

211 - SALES TAX REVENUE BONDS SERIES 2015A

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 530,000 | 570,000 | 570,000 | 570,000 | 595,000 | 25,000 |
| 5720000 - Interest | 2,816,269 | 2,788,769 | 2,788,769 | 2,788,769 | 2,762,619 | -26,150 |
| 5730000 - Other Debt Service Costs | 539 | 539 | 539 | 0 | 539 | 0 |
| Debt Service: | \$3,346,808 | \$3,359,308 | \$3,359,308 | \$3,358,769 | \$3,358,158 | -\$1,150 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 1,982,260 | 1,982,260 | 0 | 2,010,360 | 28,100 |
| 5990034 - Bond Reserves - Other | 0 | 0 | 5,833 | 0 | 0 | 0 |
| Reserves - Debt: | \$0 | \$1,982,260 | \$1,988,093 | \$0 | \$2,010,360 | \$28,100 |
| TOTAL EXPENDITURES: | \$3,346,808 | \$5,341,568 | \$5,347,401 | \$3,358,769 | \$5,368,518 | \$26,950 |

FUND 236 – CAPITAL IMPROVEMENT BOND SERIES 2009

| |
|----------------------------|
| TRENDS & ISSUES |
|----------------------------|

| |
|---|
| <p>This Fund accounts for principal, interest, and other debt service expenses related to this bond which was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff’s Training Facility. Funding sources included Transfers In from the General Fund and Fund 115 – Courthouse Facilities Fund to support debt service payments associated with the Parking Garage. In addition, 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).</p> |
|---|

| |
|-----------------|
| 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------|-----------------|---------------------------|---------------------------|----------|-------------------------------|--|
| Expenditures | | | | | | |
| Transfers Out | 39,500 | 0 | 0 | 0 | 0 | 0 |
| Total | 39,500 | 0 | 0 | 0 | 0 | 0 |

FUND 236 – CAPITAL IMPROVEMENT BOND SERIES 2009

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910249 - Tran Out-Fund 249 | 39,500 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$39,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$39,500 | \$0 | \$0 | \$0 | \$0 | \$0 |

FUND 238 – G.O. BONDS SERIES 2010

TRENDS & ISSUES

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

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------|-----------------|---------------------------|---------------------------|----------|-------------------------------|--|
| Expenditures | | | | | | |
| Transfers Out | 17,159 | 0 | 0 | 0 | 0 | 0 |
| Total | 17,159 | 0 | 0 | 0 | 0 | 0 |

FUND 238 – G.O. BONDS SERIES 2010

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910250 - Transfer Out - GO Bonds Series | 17,159 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$17,159 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$17,159 | \$0 | \$0 | \$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 decrease \$3,681,000 over the FY22 Adopted Budget in accordance with the bond covenants.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 3,766,925 | 3,770,673 | 3,770,673 | 1,885,337 | 300 | -3,770,373 |
| Fund Balance | 0 | 3,595,815 | 3,595,815 | 0 | 3,685,188 | 89,373 |
| Total | 3,766,925 | 7,366,488 | 7,366,488 | 1,885,337 | 3,685,488 | -3,681,000 |
| Expenditures | | | | | | |
| Debt Service | 3,693,925 | 3,681,300 | 3,681,300 | 3,681,300 | 3,685,488 | 4,188 |
| Reserves - Debt | 0 | 3,685,188 | 3,685,188 | 0 | 0 | -3,685,188 |
| Total | 3,693,925 | 7,366,488 | 7,366,488 | 3,681,300 | 3,685,488 | -3,681,000 |

239-INFRA S TAX REV REFUNDING 2011

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 3,280,000 | 3,425,000 | 3,425,000 | 3,425,000 | 3,600,000 | 175,000 |
| 5720000 - Interest | 413,625 | 256,000 | 256,000 | 256,000 | 85,188 | -170,812 |
| 5730000 - Other Debt Service Costs | 300 | 300 | 300 | 300 | 300 | 0 |
| Debt Service: | \$3,693,925 | \$3,681,300 | \$3,681,300 | \$3,681,300 | \$3,685,488 | \$4,188 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 3,685,188 | 3,685,188 | 0 | 0 | -3,685,188 |
| Reserves - Debt: | \$0 | \$3,685,188 | \$3,685,188 | \$0 | \$0 | -\$3,685,188 |
| TOTAL EXPENDITURES: | \$3,693,925 | \$7,366,488 | \$7,366,488 | \$3,681,300 | \$3,685,488 | -\$3,681,000 |

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 \$77,625 over the FY22 Adopted Budget in accordance with the bond covenants.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 12,920 | 13,109 | 13,109 | -3 | 13,443 | 334 |
| Less 5% Statutory Reduction | 0 | -655 | -655 | 0 | -672 | -17 |
| Transfers In | 5,533,358 | 5,550,823 | 5,550,823 | 2,775,412 | 5,517,192 | -33,631 |
| Fund Balance | 0 | 4,369,771 | 4,382,690 | 0 | 4,480,710 | 110,939 |
| Total | 5,546,278 | 9,933,048 | 9,945,967 | 2,775,409 | 10,010,673 | 77,625 |
| Expenditures | | | | | | |
| Debt Service | 5,472,256 | 5,465,257 | 5,465,257 | 9,205,169 | 5,465,382 | 125 |
| Reserves - Debt | 0 | 4,467,791 | 4,480,710 | 0 | 4,545,291 | 77,500 |
| Total | 5,472,256 | 9,933,048 | 9,945,967 | 9,205,169 | 10,010,673 | 77,625 |

240-TDT REF & IMP 2012 DEBT SVC

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 3,065,000 | 3,215,000 | 3,215,000 | 3,215,000 | 3,380,000 | 165,000 |
| 5720000 - Interest | 2,406,956 | 2,249,957 | 2,249,957 | 2,249,956 | 2,085,082 | -164,875 |
| 5730000 - Other Debt Service Costs | 300 | 300 | 300 | 300 | 300 | 0 |
| 5740000 - Pmt Refunded Bond Escrow Age | 0 | 0 | 0 | 3,739,913 | 0 | 0 |
| Debt Service: | \$5,472,256 | \$5,465,257 | \$5,465,257 | \$9,205,169 | \$5,465,382 | \$125 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 4,467,791 | 4,467,791 | 0 | 4,545,291 | 77,500 |
| 5990034 - Bond Reserves - Other | 0 | 0 | 12,919 | 0 | 0 | 0 |
| Reserves - Debt: | \$0 | \$4,467,791 | \$4,480,710 | \$0 | \$4,545,291 | \$77,500 |
| TOTAL EXPENDITURES: | \$5,472,256 | \$9,933,048 | \$9,945,967 | \$9,205,169 | \$10,010,673 | \$77,625 |

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 \$37,600 over the FY22 Adopted Budget in accordance with the bond covenants.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 14,843 | 14,940 | 14,940 | -4 | 15,141 | 201 |
| Less 5% Statutory Reduction | 0 | -747 | -747 | 0 | -757 | -10 |
| Transfers In | 5,196,843 | 5,195,520 | 5,195,520 | 2,597,760 | 5,165,898 | -29,622 |
| Fund Balance | 0 | 4,979,855 | 4,994,693 | 0 | 5,046,886 | 67,031 |
| Total | 5,211,686 | 10,189,568 | 10,204,406 | 2,597,756 | 10,227,168 | 37,600 |
| Expenditures | | | | | | |
| Debt Service | 5,168,304 | 5,157,520 | 5,157,520 | 5,157,520 | 5,144,608 | -12,912 |
| Reserves - Debt | 0 | 5,032,048 | 5,046,886 | 0 | 5,082,560 | 50,512 |
| Total | 5,168,304 | 10,189,568 | 10,204,406 | 5,157,520 | 10,227,168 | 37,600 |

241-INFRASTRUCTURE SALES SURTAX SERIES 2015

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 4,675,000 | 4,770,000 | 4,770,000 | 4,770,000 | 4,865,000 | 95,000 |
| 5720000 - Interest | 493,304 | 387,520 | 387,520 | 387,520 | 279,608 | -107,912 |
| Debt Service: | \$5,168,304 | \$5,157,520 | \$5,157,520 | \$5,157,520 | \$5,144,608 | -\$12,912 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 5,032,048 | 5,032,048 | 0 | 5,082,560 | 50,512 |
| 5990034 - Bond Reserves - Other | 0 | 0 | 14,838 | 0 | 0 | 0 |
| Reserves - Debt: | \$0 | \$5,032,048 | \$5,046,886 | \$0 | \$5,082,560 | \$50,512 |
| TOTAL EXPENDITURES: | \$5,168,304 | \$10,189,568 | \$10,204,406 | \$5,157,520 | \$10,227,168 | \$37,600 |

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

Overall, this Fund is projected to increase \$36,299 over the FY22 Adopted Budget in accordance with the bond covenants and debt service schedule.

REVENUES

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

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 6,374 | 6,443 | 6,443 | -6 | 6,563 | 120 |
| Less 5% Statutory Reduction | 0 | -322 | -322 | 0 | -328 | -6 |
| Transfers In | 2,936,333 | 2,942,687 | 2,942,687 | 1,471,344 | 2,938,925 | -3,762 |
| Fund Balance | 0 | 2,147,775 | 2,154,203 | 0 | 2,187,722 | 39,947 |
| Total | 2,942,707 | 5,096,583 | 5,103,011 | 1,471,337 | 5,132,882 | 36,299 |
| Expenditures | | | | | | |
| Debt Service | 2,918,426 | 2,915,288 | 2,915,288 | 2,915,226 | 2,919,888 | 4,600 |
| Reserves - Debt | 0 | 2,181,295 | 2,187,723 | 0 | 2,212,994 | 31,699 |
| Total | 2,918,426 | 5,096,583 | 5,103,011 | 2,915,226 | 5,132,882 | 36,299 |

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 1,305,000 | 1,355,000 | 1,355,000 | 1,355,000 | 1,415,000 | 60,000 |
| 5720000 - Interest | 1,612,888 | 1,559,688 | 1,559,688 | 1,559,688 | 1,504,288 | -55,400 |
| 5730000 - Other Debt Service Costs | 539 | 600 | 600 | 539 | 600 | 0 |
| Debt Service: | \$2,918,426 | \$2,915,288 | \$2,915,288 | \$2,915,226 | \$2,919,888 | \$4,600 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 2,181,294 | 2,181,294 | 0 | 2,212,994 | 31,700 |
| 5990034 - Bond Reserves - Other | 0 | 1 | 6,429 | 0 | 0 | -1 |
| Reserves - Debt: | \$0 | \$2,181,295 | \$2,187,723 | \$0 | \$2,212,994 | \$31,699 |
| TOTAL EXPENDITURES: | \$2,918,426 | \$5,096,583 | \$5,103,011 | \$2,915,226 | \$5,132,882 | \$36,299 |

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 \$3,091 over the FY22 Adopted Budget in accordance with the bond covenants.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 0 | 0 | 0 | -1,445 | 0 | 0 |
| Transfers In | 1,384,592 | 1,369,253 | 1,371,066 | 684,627 | 1,380,871 | 11,618 |
| Fund Balance | 0 | 2,361,175 | 2,359,362 | 0 | 2,352,648 | -8,527 |
| Total | 1,384,592 | 3,730,428 | 3,730,428 | 683,182 | 3,733,519 | 3,091 |
| Expenditures | | | | | | |
| Debt Service | 1,375,687 | 1,377,780 | 1,377,780 | 1,377,241 | 1,373,419 | -4,361 |
| Reserves - Debt | 0 | 2,352,648 | 2,352,648 | 0 | 2,360,100 | 7,452 |
| Total | 1,375,687 | 3,730,428 | 3,730,428 | 1,377,241 | 3,733,519 | 3,091 |

243-DS TDT REV BOND SERIES 2016

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 530,000 | 545,000 | 545,000 | 545,000 | 555,000 | 10,000 |
| 5720000 - Interest | 845,148 | 832,241 | 832,241 | 832,241 | 817,880 | -14,361 |
| 5730000 - Other Debt Service Costs | 539 | 539 | 539 | 0 | 539 | 0 |
| Debt Service: | \$1,375,687 | \$1,377,780 | \$1,377,780 | \$1,377,241 | \$1,373,419 | -\$4,361 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 967,714 | 967,714 | 0 | 975,166 | 7,452 |
| 5990033 - Res For Debt - Bond Covenant | 0 | 1,384,934 | 1,384,934 | 0 | 1,384,934 | 0 |
| Reserves - Debt: | \$0 | \$2,352,648 | \$2,352,648 | \$0 | \$2,360,100 | \$7,452 |
| TOTAL EXPENDITURES: | \$1,375,687 | \$3,730,428 | \$3,730,428 | \$1,377,241 | \$3,733,519 | \$3,091 |

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 in October 2024.

Overall, this Fund is projected to increase \$4,088,272 over the FY22 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 0 | 0 | 0 | -54 | 0 | 0 |
| Transfers In | 550,956 | 501,727 | 501,794 | 250,864 | 4,635,717 | 4,133,990 |
| Fund Balance | 0 | 508,685 | 508,618 | 0 | 462,967 | -45,718 |
| Total | 550,956 | 1,010,412 | 1,010,412 | 250,810 | 5,098,684 | 4,088,272 |
| Expenditures | | | | | | |
| Debt Service | 548,409 | 547,445 | 547,445 | 547,445 | 550,325 | 2,880 |
| Reserves - Debt | 0 | 462,967 | 462,967 | 0 | 4,548,359 | 4,085,392 |
| Total | 548,409 | 1,010,412 | 1,010,412 | 547,445 | 5,098,684 | 4,088,272 |

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 356,000 | 362,000 | 362,000 | 362,000 | 372,000 | 10,000 |
| 5720000 - Interest | 192,409 | 185,445 | 185,445 | 185,445 | 178,325 | -7,120 |
| Debt Service: | \$548,409 | \$547,445 | \$547,445 | \$547,445 | \$550,325 | \$2,880 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 462,967 | 462,967 | 0 | 4,548,359 | 4,085,392 |
| Reserves - Debt: | \$0 | \$462,967 | \$462,967 | \$0 | \$4,548,359 | \$4,085,392 |
| TOTAL EXPENDITURES: | \$548,409 | \$1,010,412 | \$1,010,412 | \$547,445 | \$5,098,684 | \$4,088,272 |

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 \$35,982 over the FY22 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 11,517 | 11,603 | 11,603 | -5 | 11,769 | 166 |
| Less 5% Statutory Reduction | 0 | -580 | -580 | 0 | -588 | -8 |
| Transfers In | 4,015,752 | 4,022,221 | 4,022,221 | 2,011,111 | 4,002,722 | -19,499 |
| Fund Balance | 0 | 3,867,580 | 3,879,494 | 0 | 3,922,903 | 55,323 |
| Total | 4,027,269 | 7,900,824 | 7,912,738 | 2,011,106 | 7,936,806 | 35,982 |
| Expenditures | | | | | | |
| Debt Service | 3,990,436 | 3,989,835 | 3,989,835 | 3,989,425 | 3,988,397 | -1,438 |
| Reserves - Debt | 0 | 3,910,989 | 3,922,903 | 0 | 3,948,409 | 37,420 |
| Total | 3,990,436 | 7,900,824 | 7,912,738 | 3,989,425 | 7,936,806 | 35,982 |

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 3,651,000 | 3,723,000 | 3,723,000 | 3,723,000 | 3,796,000 | 73,000 |
| 5720000 - Interest | 339,436 | 266,835 | 266,835 | 266,425 | 192,397 | -74,438 |
| Debt Service: | \$3,990,436 | \$3,989,835 | \$3,989,835 | \$3,989,425 | \$3,988,397 | -\$1,438 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 3,910,989 | 3,910,989 | 0 | 3,948,409 | 37,420 |
| 5990034 - Bond Reserves - Other | 0 | 0 | 11,914 | 0 | 0 | 0 |
| Reserves - Debt: | \$0 | \$3,910,989 | \$3,922,903 | \$0 | \$3,948,409 | \$37,420 |
| TOTAL EXPENDITURES: | \$3,990,436 | \$7,900,824 | \$7,912,738 | \$3,989,425 | \$7,936,806 | \$35,982 |

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 \$8,637 over the FY22 Adopted Budget in accordance with bond covenants.

REVENUES

The primary funding source is a transfer from any legally available source. For FY23, the Transfer In is from the General Fund. Also, included is Fund Balance.

246 - DS PUBLIC IMP REV BONDS SERIES 2017

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Transfers In | 1,481,252 | 1,483,027 | 1,483,027 | 741,514 | 1,483,272 | 245 |
| Fund Balance | 0 | 1,028,125 | 1,028,129 | 0 | 1,036,517 | 8,392 |
| Total | 1,481,252 | 2,511,152 | 2,511,156 | 741,514 | 2,519,789 | 8,637 |
| Expenditures | | | | | | |
| Debt Service | 1,477,042 | 1,474,639 | 1,474,639 | 1,474,638 | 1,475,651 | 1,012 |
| Reserves - Debt | 0 | 1,036,513 | 1,036,517 | 0 | 1,044,138 | 7,625 |
| Total | 1,477,042 | 2,511,152 | 2,511,156 | 1,474,638 | 2,519,789 | 8,637 |

246 - DS PUBLIC IMP REV BONDS SERIES 2017

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 565,000 | 575,000 | 575,000 | 575,000 | 590,000 | 15,000 |
| 5720000 - Interest | 912,042 | 899,639 | 899,639 | 899,638 | 885,651 | -13,988 |
| Debt Service: | \$1,477,042 | \$1,474,639 | \$1,474,639 | \$1,474,638 | \$1,475,651 | \$1,012 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 1,036,513 | 1,036,513 | 0 | 1,044,138 | 7,625 |
| 5990034 - Bond Reserves - Other | 0 | 0 | 4 | 0 | 0 | 0 |
| Reserves - Debt: | \$0 | \$1,036,513 | \$1,036,517 | \$0 | \$1,044,138 | \$7,625 |
| TOTAL EXPENDITURES: | \$1,477,042 | \$2,511,152 | \$2,511,156 | \$1,474,638 | \$2,519,789 | \$8,637 |

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 \$440,534 over the FY22 Adopted Budget in accordance with the bond covenants.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 198,534 | 300,000 | 300,000 | 281,574 | 300,000 | 0 |
| Miscellaneous Revenues | 2,940 | 2,023 | 2,023 | -742 | 4,932 | 2,909 |
| Less 5% Statutory Reduction | 0 | -15,101 | -15,101 | 0 | -15,247 | -146 |
| Transfers In | 153,064 | 820,016 | 820,016 | 410,008 | 288,020 | -531,996 |
| Fund Balance | 0 | 674,333 | 893,557 | 0 | 1,644,100 | 969,767 |
| Total | 354,538 | 1,781,271 | 2,000,495 | 690,840 | 2,221,805 | 440,534 |
| Expenditures | | | | | | |
| Debt Service | 356,394 | 356,395 | 356,395 | 356,394 | 796,662 | 440,267 |
| Reserves - Debt | 0 | 1,424,876 | 1,644,100 | 0 | 1,425,143 | 267 |
| Total | 356,394 | 1,781,271 | 2,000,495 | 356,394 | 2,221,805 | 440,534 |

247-DS TDT REFUNDING BONDS 2019

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 0 | 0 | 0 | 0 | 445,000 | 445,000 |
| 5720000 - Interest | 355,644 | 355,645 | 355,645 | 355,644 | 350,912 | -4,733 |
| 5730000 - Other Debt Service Costs | 0 | 0 | 0 | 750 | 0 | 0 |
| 5731000 - Debt Issuance Costs | 750 | 750 | 750 | 0 | 750 | 0 |
| Debt Service: | \$356,394 | \$356,395 | \$356,395 | \$356,394 | \$796,662 | \$440,267 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 622,823 | 622,823 | 0 | 623,090 | 267 |
| 5990033 - Res For Debt - Bond Covenant | 0 | 802,053 | 802,053 | 0 | 802,053 | 0 |
| 5990034 - Bond Reserves - Other | 0 | 0 | 219,224 | 0 | 0 | 0 |
| Reserves - Debt: | \$0 | \$1,424,876 | \$1,644,100 | \$0 | \$1,425,143 | \$267 |
| TOTAL EXPENDITURES: | \$356,394 | \$1,781,271 | \$2,000,495 | \$356,394 | \$2,221,805 | \$440,534 |

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 in December 2019. The new bond will sunset in December 2022.

The FY23 Budget includes funding for the final payment.

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)

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 0 | 0 | 0 | 430 | 0 | 0 |
| Transfers In | 2,053,424 | 2,053,424 | 2,053,424 | 1,026,712 | 1,026,713 | -1,026,711 |
| Fund Balance | 0 | 1,026,713 | 1,026,714 | 0 | 1,026,711 | -2 |
| Total | 2,053,424 | 3,080,137 | 3,080,138 | 1,027,142 | 2,053,424 | -1,026,713 |
| Expenditures | | | | | | |
| Debt Service | 2,053,423 | 2,053,424 | 2,053,424 | 2,053,423 | 2,053,424 | 0 |
| Reserves - Debt | 0 | 1,026,713 | 1,026,714 | 0 | 0 | -1,026,713 |
| Total | 2,053,423 | 3,080,137 | 3,080,138 | 2,053,423 | 2,053,424 | -1,026,713 |

248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 1,957,930 | 1,989,258 | 1,989,258 | 1,989,257 | 2,021,086 | 31,828 |
| 5720000 - Interest | 95,492 | 64,166 | 64,166 | 64,165 | 32,338 | -31,828 |
| 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 | 1,026,711 | 1,026,711 | 0 | 0 | -1,026,711 |
| 5990034 - Bond Reserves - Other | 0 | 2 | 3 | 0 | 0 | -2 |
| Reserves - Debt: | \$0 | \$1,026,713 | \$1,026,714 | \$0 | \$0 | -\$1,026,713 |
| TOTAL EXPENDITURES: | \$2,053,423 | \$3,080,137 | \$3,080,138 | \$2,053,423 | \$2,053,424 | -\$1,026,713 |

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, 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 \$31,061 over the FY22 Adopted Budget in accordance with the bond covenants.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 16,603 | 16,943 | 16,943 | -57 | 17,212 | 269 |
| Less 5% Statutory Reduction | 0 | -847 | -847 | 0 | -861 | -14 |
| Transfers In | 7,460,452 | 7,420,755 | 7,424,609 | 3,710,378 | 7,361,826 | -58,929 |
| Fund Balance | 0 | 5,647,764 | 5,665,029 | 0 | 5,737,499 | 89,735 |
| Total | 7,477,055 | 13,084,615 | 13,105,734 | 3,710,321 | 13,115,676 | 31,061 |
| Expenditures | | | | | | |
| Debt Service | 7,359,913 | 7,368,235 | 7,368,235 | 7,367,473 | 7,365,774 | -2,461 |
| Reserves - Debt | 0 | 5,716,380 | 5,737,499 | 0 | 5,749,902 | 33,522 |
| Total | 7,359,913 | 13,084,615 | 13,105,734 | 7,367,473 | 13,115,676 | 31,061 |

249 – DS CIRB 2019

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 3,642,000 | 3,784,000 | 3,784,000 | 3,784,000 | 3,921,000 | 137,000 |
| 5720000 - Interest | 3,717,913 | 3,584,235 | 3,584,235 | 3,583,473 | 3,444,774 | -139,461 |
| Debt Service: | \$7,359,913 | \$7,368,235 | \$7,368,235 | \$7,367,473 | \$7,365,774 | -\$2,461 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 5,678,872 | 5,678,872 | 0 | 5,749,902 | 71,030 |
| 5990034 - Bond Reserves - Other | 0 | 37,508 | 58,627 | 0 | 0 | -37,508 |
| Reserves - Debt: | \$0 | \$5,716,380 | \$5,737,499 | \$0 | \$5,749,902 | \$33,522 |
| TOTAL EXPENDITURES: | \$7,359,913 | \$13,084,615 | \$13,105,734 | \$7,367,473 | \$13,115,676 | \$31,061 |

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 decrease \$18,554 from the FY22 Adopted Budget in accordance with the bond covenants.

REVENUES

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

250-GO BONDS SERIES 2020

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Current Ad Valorem Taxes | 1,807,825 | 2,119,654 | 2,119,654 | 1,989,772 | 2,164,787 | 45,133 |
| Miscellaneous Revenues | 773 | 5,788 | 5,788 | 0 | 5,819 | 31 |
| Less 5% Statutory Reduction | 0 | -106,272 | -106,272 | 0 | -108,530 | -2,258 |
| Transfers In | 17,159 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 1,998,573 | 1,929,337 | 0 | 1,937,113 | -61,460 |
| Total | 1,825,757 | 4,017,743 | 3,948,507 | 1,989,772 | 3,999,189 | -18,554 |
| Expenditures | | | | | | |
| Operating Expenses | 35,084 | 42,402 | 42,402 | 39,815 | 40,336 | -2,066 |
| Debt Service | 67,975 | 1,968,992 | 1,968,992 | 1,968,884 | 1,969,525 | 533 |
| Reserves - Debt | 0 | 2,006,349 | 1,937,113 | 0 | 1,989,328 | -17,021 |
| Total | 103,059 | 4,017,743 | 3,948,507 | 2,008,699 | 3,999,189 | -18,554 |

250-GO BONDS SERIES 2020

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 35,084 | 42,402 | 42,402 | 39,815 | 40,336 | -2,066 |
| Operating Expenses: | \$35,084 | \$42,402 | \$42,402 | \$39,815 | \$40,336 | -\$2,066 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 0 | 1,880,000 | 1,880,000 | 1,880,000 | 1,900,000 | 20,000 |
| 5720000 - Interest | 67,975 | 88,992 | 88,992 | 88,884 | 69,525 | -19,467 |
| Debt Service: | \$67,975 | \$1,968,992 | \$1,968,992 | \$1,968,884 | \$1,969,525 | \$533 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 1,939,655 | 1,937,113 | 0 | 1,949,870 | 10,215 |
| 5990034 - Bond Reserves - Other | 0 | 66,694 | 0 | 0 | 39,458 | -27,236 |
| Reserves - Debt: | \$0 | \$2,006,349 | \$1,937,113 | \$0 | \$1,989,328 | -\$17,021 |
| TOTAL EXPENDITURES: | \$103,059 | \$4,017,743 | \$3,948,507 | \$2,008,699 | \$3,999,189 | -\$18,554 |

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 Housing & Community Services Department. This bond will sunset in October 2027.

Overall, this Fund is projected to increase \$10,530 over the FY22 Adopted Budget in accordance with the bond covenants.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 0 | 1,655 | 1,655 | -4 | 1,679 | 24 |
| Less 5% Statutory Reduction | 0 | -83 | -83 | 0 | -84 | -1 |
| Transfers In | 575,478 | 573,642 | 573,653 | 286,821 | 576,268 | 2,626 |
| Fund Balance | 0 | 551,737 | 551,726 | 0 | 559,618 | 7,881 |
| Total | 575,478 | 1,126,951 | 1,126,951 | 286,817 | 1,137,481 | 10,530 |
| Expenditures | | | | | | |
| Debt Service | 27,763 | 567,333 | 567,333 | 567,298 | 576,049 | 8,716 |
| Reserves - Debt | 0 | 559,618 | 559,618 | 0 | 561,432 | 1,814 |
| Total | 27,763 | 1,126,951 | 1,126,951 | 567,298 | 1,137,481 | 10,530 |

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 0 | 525,000 | 525,000 | 525,000 | 540,000 | 15,000 |
| 5720000 - Interest | 27,763 | 42,333 | 42,333 | 42,298 | 36,049 | -6,284 |
| Debt Service: | \$27,763 | \$567,333 | \$567,333 | \$567,298 | \$576,049 | \$8,716 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 559,618 | 559,618 | 0 | 561,432 | 1,814 |
| Reserves - Debt: | \$0 | \$559,618 | \$559,618 | \$0 | \$561,432 | \$1,814 |
| TOTAL EXPENDITURES: | \$27,763 | \$1,126,951 | \$1,126,951 | \$567,298 | \$1,137,481 | \$10,530 |

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 FY23, the Recommended Budget is projected to increase over the FY22 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 FY23 includes a number of recommended CIP projects: vehicle replacements for the Sheriff's Office, public safety projects (800 Mhz radio tower, radio services hardware upgrades), stormwater projects (Buenaventura drainage improvements, culvert upgrades/replacements, Lake Lizzie drainage improvements, North Lake Toho restoration and water quality improvements), road & bridge projects (bridge rehabilitation, bridge scour countermeasures, bridge replacement, and safety features/repairs) and transportation projects (sidewalks, trails, signals, intersection safety, widening of Poinciana Blvd, traffic control equipment, signal replacement mast arm upgrades). All of these requests total just over \$26.5M.

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

Transfers Out total just over \$15.1M primarily to support debt obligations and to the General Fund for the Cost Allocation.

Reserves for Capital – Undesignated increased \$28,643,753 for future capital project needs, such as roads. Reserves Assigned includes funding 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 \$4M from FY22 Adopted Budget; also included is Interest and Lease Proceeds for vehicle purchases. 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 is determined.

306-LOCAL OPTION SALES TAX FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|--------------------------|---------------------------|---------------------------|--------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Other Taxes | 38,001,314 | 30,119,576 | 30,119,576 | 28,002,939 | 34,179,824 | 4,060,248 |
| Miscellaneous Revenues | 192,616 | 287,039 | 287,039 | -61,306 | 287,039 | 0 |
| Less 5% Statutory Reduction | 0 | -1,520,331 | -1,520,331 | 0 | -1,723,343 | -203,012 |
| Other Sources | 1,453,124 | 3,352,394 | 2,766,090 | 2,515,456 | 3,576,528 | 224,134 |
| Fund Balance | 0 | 46,969,399 | 64,318,519 | 0 | 59,255,378 | 12,285,979 |
| Total | <u>39,647,054</u> | <u>79,208,077</u> | <u>95,970,893</u> | <u>30,457,089</u> | <u>95,575,426</u> | <u>16,367,349</u> |
| Expenditures | | | | | | |
| Capital Outlay | 7,537,939 | 26,743,662 | 46,440,223 | 3,055,336 | 26,529,928 | -213,734 |
| Debt Service | 2,526,534 | 3,015,423 | 3,114,273 | 2,864,316 | 2,054,929 | -960,494 |
| Transfers Out | 14,245,135 | 15,636,254 | 15,636,321 | 7,866,913 | 15,125,246 | -511,008 |
| Reserves - Debt | 0 | 1,263,269 | 1,263,269 | 0 | 672,101 | -591,168 |
| Reserves - Capital | 0 | 11,349,469 | 8,316,807 | 0 | 39,993,222 | 28,643,753 |
| Reserves - Assigned | 0 | 21,200,000 | 21,200,000 | 0 | 11,200,000 | -10,000,000 |
| Total | <u>24,309,609</u> | <u>79,208,077</u> | <u>95,970,893</u> | <u>13,786,565</u> | <u>95,575,426</u> | <u>16,367,349</u> |

306 - LOCAL OPTION SALES TAX FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 7,537,939 | 26,743,662 | 46,440,223 | 3,055,336 | 26,529,928 | -213,734 |
| Capital Outlay: | \$7,537,939 | \$26,743,662 | \$46,440,223 | \$3,055,336 | \$26,529,928 | -\$213,734 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 1,434,961 | 1,938,245 | 2,037,095 | 1,795,942 | 2,016,780 | 78,535 |
| 5710003 - Principal- Capital Lease | 965,790 | 991,383 | 991,383 | 991,383 | 0 | -991,383 |
| 5720000 - Interest | 73,918 | 59,523 | 59,523 | 50,719 | 38,149 | -21,374 |
| 5720003 - Interest - Capital Lease | 51,865 | 26,272 | 26,272 | 26,272 | 0 | -26,272 |
| Debt Service: | \$2,526,534 | \$3,015,423 | \$3,114,273 | \$2,864,316 | \$2,054,929 | -\$960,494 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 78,385 | 195,145 | 195,145 | 146,359 | 162,743 | -32,402 |
| 5910239 - Tran Out - 239 Refunding Bond ! | 3,766,925 | 3,770,673 | 3,770,673 | 1,885,337 | 300 | -3,770,373 |
| 5910241 - Tran Out Infrastructure Sales Su | 5,196,843 | 5,195,520 | 5,195,520 | 2,597,760 | 5,165,898 | -29,622 |
| 5910242 - Transfers Out Fund 242 | 0 | 1,321,327 | 1,321,327 | 660,664 | 1,319,209 | -2,118 |
| 5910244 - Tran Out Fund 244 | 550,956 | 501,727 | 501,794 | 250,864 | 4,635,717 | 4,133,990 |
| 5910248 - Tran Out - 248 | 1,523,640 | 1,523,640 | 1,523,640 | 761,820 | 761,821 | -761,819 |
| 5910249 - Tran Out-Fund 249 | 3,128,386 | 3,128,222 | 3,128,222 | 1,564,111 | 3,079,558 | -48,664 |
| Transfers Out: | \$14,245,135 | \$15,636,254 | \$15,636,321 | \$7,866,913 | \$15,125,246 | -\$511,008 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 1,263,269 | 1,263,269 | 0 | 672,101 | -591,168 |
| Reserves - Debt: | \$0 | \$1,263,269 | \$1,263,269 | \$0 | \$672,101 | -\$591,168 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 11,349,469 | 8,316,807 | 0 | 39,993,222 | 28,643,753 |
| Reserves - Capital: | \$0 | \$11,349,469 | \$8,316,807 | \$0 | \$39,993,222 | \$28,643,753 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 21,200,000 | 21,200,000 | 0 | 11,200,000 | -10,000,000 |
| Reserves - Assigned: | \$0 | \$21,200,000 | \$21,200,000 | \$0 | \$11,200,000 | -\$10,000,000 |
| TOTAL EXPENDITURES: | \$24,309,609 | \$79,208,077 | \$95,970,893 | \$13,786,565 | \$95,575,426 | \$16,367,349 |

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

The intent of this Fund is to allocate funds for general capital outlay projects not funded by the local infrastructure sales surtax.

Capital Outlay requests include the correctional facility expansion and renovation, as well as transportation projects including Carroll Street (John Young Parkway to Michigan) and Poinciana Boulevard (Pleasant Hill Road to Crescent Lakes Way). 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 includes funding to support the Complete Streets projects from various remaining capital project funds, as well as a sinking fund for future correctional facility expansion and renovation.

Overall, the fund decreased \$16,910,575 from the FY22 Adopted Budget.

REVENUES

This is not a revenue generating fund; funding is transferred in from other County sources to support capital projects. Revenue anticipated for FY23 is Fund Balance, as well as Transfers In from General Fund and Fund 401.

315-GEN CAP OUTLAY FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------|------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Transfers In | 3,378,495 | 25,579,858 | 25,579,858 | 19,184,894 | 13,000,000 | -12,579,858 |
| Fund Balance | 0 | 41,343,133 | 49,395,797 | 0 | 37,012,416 | -4,330,717 |
| Total | 3,378,495 | 66,922,991 | 74,975,655 | 19,184,894 | 50,012,416 | -16,910,575 |
| Expenditures | | | | | | |
| Capital Outlay | 2,669,604 | 36,216,669 | 36,433,071 | 2,640,407 | 17,206,201 | -19,010,468 |
| Reserves - Assigned | 0 | 30,706,322 | 38,542,584 | 0 | 32,806,215 | 2,099,893 |
| Total | 2,669,604 | 66,922,991 | 74,975,655 | 2,640,407 | 50,012,416 | -16,910,575 |

315-GEN CAP OUTLAY FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 2,669,604 | 36,216,669 | 36,433,071 | 2,640,407 | 17,206,201 | -19,010,468 |
| Capital Outlay: | \$2,669,604 | \$36,216,669 | \$36,433,071 | \$2,640,407 | \$17,206,201 | -\$19,010,468 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 30,706,322 | 38,542,584 | 0 | 32,806,215 | 2,099,893 |
| Reserves - Assigned: | \$0 | \$30,706,322 | \$38,542,584 | \$0 | \$32,806,215 | \$2,099,893 |
| TOTAL EXPENDITURES: | \$2,669,604 | \$66,922,991 | \$74,975,655 | \$2,640,407 | \$50,012,416 | -\$16,910,575 |

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This Fund was created in FY15 to capture those projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds.

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

REVENUES

This Fund does not generate revenue. Revenues will be included later in the budget process to support ongoing capital projects.

328 - SPECIAL PURPOSE CAPITAL FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|---------------------------|------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Intergovernmental Revenue | 2,808,294 | 20,711,615 | 29,088,690 | 297,928 | 0 | -20,711,615 |
| Miscellaneous Revenues | -297,156 | 32,960,213 | 46,864,829 | -731 | 0 | -32,960,213 |
| Other Sources | 0 | 36,955,385 | 36,955,385 | 0 | 0 | -36,955,385 |
| Fund Balance | 0 | 438,732 | 330,291 | 0 | 0 | -438,732 |
| Total | 2,511,138 | 91,065,945 | 113,239,195 | 297,196 | 0 | -91,065,945 |
| Expenditures | | | | | | |
| Capital Outlay | 2,431,656 | 21,150,347 | 29,475,925 | 1,131,355 | 0 | -21,150,347 |
| Grants and Aids | 0 | 69,915,598 | 83,763,270 | 83,763,269 | 0 | -69,915,598 |
| Transfers Out | 241,443 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,673,099 | 91,065,945 | 113,239,195 | 84,894,624 | 0 | -91,065,945 |

328 - SPECIAL PURPOSE CAPITAL FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|--------------------|---------------------|----------------------|---------------------|-------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 2,431,656 | 21,150,347 | 29,475,925 | 1,131,355 | 0 | -21,150,347 |
| Capital Outlay: | \$2,431,656 | \$21,150,347 | \$29,475,925 | \$1,131,355 | \$0 | -\$21,150,347 |
| Grants and Aids: | | | | | | |
| 5820000 - Aids To Private Organization | 0 | 69,915,598 | 83,763,270 | 83,763,269 | 0 | -69,915,598 |
| Grants and Aids: | \$0 | \$69,915,598 | \$83,763,270 | \$83,763,269 | \$0 | -\$69,915,598 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 137,104 | 0 | 0 | 0 | 0 | 0 |
| 5910102 - Tran Out-transportation Trust | 104,339 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$241,443 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$2,673,099 | \$91,065,945 | \$113,239,195 | \$84,894,624 | \$0 | -\$91,065,945 |

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 FY23 balance for this project will be included later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

The revenue source for FY23 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|-----------------|---------------------------|---------------------------|-------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 1,339 | 0 | 0 | -638 | 0 | 0 |
| Fund Balance | 0 | 609,257 | 610,596 | 0 | 0 | -609,257 |
| Total | 1,339 | 609,257 | 610,596 | -638 | 0 | -609,257 |
| Expenditures | | | | | | |
| Capital Outlay | 0 | 609,257 | 610,596 | 0 | 0 | -609,257 |
| Total | 0 | 609,257 | 610,596 | 0 | 0 | -609,257 |

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 0 | 609,257 | 610,596 | 0 | 0 | -609,257 |
| Capital Outlay: | \$0 | \$609,257 | \$610,596 | \$0 | \$0 | -\$609,257 |
| TOTAL EXPENDITURES: | \$0 | \$609,257 | \$610,596 | \$0 | \$0 | -\$609,257 |

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

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

The FY23 capital projects included in this Fund are Cypress Parkway Fire Station 85, Fire/EMS Equipment, LifePak Cardiac Monitors, Station 75 Funie Steed Road, replacement of generators, and one HVAC unit. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

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

Reserves account for funding from a transfer in from the Countywide Fire Fund for future capital projects.

REVENUES

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.

331-COUNTYWIDE FIRE CAPITAL FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|--------------------------|---------------------------|---------------------------|--------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 80,978 | 0 | 0 | -26,123 | 0 | 0 |
| Transfers In | 13,183,520 | 26,041,109 | 20,558,441 | 16,789,498 | 19,738,631 | -6,302,478 |
| Other Sources | 539,784 | 1,245,794 | 1,245,794 | 1,156,583 | 5,419,651 | 4,173,857 |
| Fund Balance | 0 | 21,508,886 | 20,668,976 | 0 | 13,459,765 | -8,049,121 |
| Total | <u>13,804,282</u> | <u>48,795,789</u> | <u>42,473,211</u> | <u>17,919,958</u> | <u>38,618,047</u> | <u>-10,177,742</u> |
| Expenditures | | | | | | |
| Operating Expenses | 0 | 0 | 0 | 1,244,228 | 0 | 0 |
| Capital Outlay | 4,114,924 | 22,264,978 | 27,718,465 | 4,138,278 | 21,479,498 | -785,480 |
| Transfers Out | 140,490 | 274,633 | 274,633 | 205,975 | 115,703 | -158,930 |
| Reserves - Capital | 0 | 26,256,178 | 14,480,113 | 0 | 17,022,846 | -9,233,332 |
| Total | <u>4,255,414</u> | <u>48,795,789</u> | <u>42,473,211</u> | <u>5,588,481</u> | <u>38,618,047</u> | <u>-10,177,742</u> |

331-COUNTYWIDE FIRE CAPITAL FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5520005 - OS Personal Protect Equip | 0 | 0 | 0 | 1,244,228 | 0 | 0 |
| Operating Expenses: | \$0 | \$0 | \$0 | \$1,244,228 | \$0 | \$0 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 4,114,924 | 22,264,978 | 27,718,465 | 4,138,278 | 21,479,498 | -785,480 |
| Capital Outlay: | \$4,114,924 | \$22,264,978 | \$27,718,465 | \$4,138,278 | \$21,479,498 | -\$785,480 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 140,490 | 274,633 | 274,633 | 205,975 | 115,703 | -158,930 |
| Transfers Out: | \$140,490 | \$274,633 | \$274,633 | \$205,975 | \$115,703 | -\$158,930 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 26,256,178 | 14,480,113 | 0 | 17,022,846 | -9,233,332 |
| Reserves - Capital: | \$0 | \$26,256,178 | \$14,480,113 | \$0 | \$17,022,846 | -\$9,233,332 |
| TOTAL EXPENDITURES: | \$4,255,414 | \$48,795,789 | \$42,473,211 | \$5,588,481 | \$38,618,047 | -\$10,177,742 |

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.

Capital Outlay includes funding the OC 1st Floor Buildout. 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.

REVENUES

Revenue anticipated for FY23 is Fund Balance.

332 - PUBLIC IMP REV BONDS SERIES 2017

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 6,728 | 0 | 0 | -3,203 | 0 | 0 |
| Fund Balance | 0 | 1,858,997 | 3,092,107 | 0 | 700,000 | -1,158,997 |
| Total | 6,728 | 1,858,997 | 3,092,107 | -3,203 | 700,000 | -1,158,997 |
| Expenditures | | | | | | |
| Capital Outlay | 8,864 | 1,858,997 | 3,092,107 | -36,030 | 700,000 | -1,158,997 |
| Total | 8,864 | 1,858,997 | 3,092,107 | -36,030 | 700,000 | -1,158,997 |

332 - PUBLIC IMP REV BONDS SERIES 2017

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 8,864 | 1,858,997 | 3,092,107 | -36,030 | 700,000 | -1,158,997 |
| Capital Outlay: | \$8,864 | \$1,858,997 | \$3,092,107 | -\$36,030 | \$700,000 | -\$1,158,997 |
| TOTAL EXPENDITURES: | \$8,864 | \$1,858,997 | \$3,092,107 | -\$36,030 | \$700,000 | -\$1,158,997 |

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).

All funds were expensed in FY22 and this Fund has been closed.

REVENUES

This fund is being included for historical purposes.

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

333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|-----------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 3,853 | 0 | 0 | -4 | 0 | 0 |
| Fund Balance | 0 | 0 | 3,854 | 0 | 0 | 0 |
| Total | 3,853 | 0 | 3,854 | -4 | 0 | 0 |
| Expenditures | | | | | | |
| Capital Outlay | 2,850,984 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 3,854 | 0 | 0 | 0 |
| Total | 2,850,984 | 0 | 3,854 | 0 | 0 | 0 |

333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 2,850,984 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay: | \$2,850,984 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers Out: | | | | | | |
| 5910249 - Tran Out-Fund 249 | 0 | 0 | 3,854 | 0 | 0 | 0 |
| Transfers Out: | \$0 | \$0 | \$3,854 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$2,850,984 | \$0 | \$3,854 | \$0 | \$0 | \$0 |

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. Projects funded by these proceeds are being cash-flowed each year based on the funding needs for that year.

Capital Outlay reflects funding for the next phase of Boggy Creek Road, Partin Settlement Road, and Simpson Road. 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.

REVENUES

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

334 - TRANSPORTATION IMP CONSTRUCTION FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Miscellaneous Revenues | 369,802 | 0 | 0 | -200,127 | 0 | 0 |
| Fund Balance | 0 | 194,726,867 | 192,615,682 | 0 | 117,081,779 | -77,645,088 |
| Total | 369,802 | 194,726,867 | 192,615,682 | -200,127 | 117,081,779 | -77,645,088 |
| Expenditures | | | | | | |
| Capital Outlay | 6,708,438 | 75,910,501 | 75,533,903 | 10,665,778 | 110,786,315 | 34,875,814 |
| Reserves - Capital | 0 | 118,816,366 | 117,081,779 | 0 | 6,295,464 | -112,520,902 |
| Total | 6,708,438 | 194,726,867 | 192,615,682 | 10,665,778 | 117,081,779 | -77,645,088 |

334 - TRANSPORTATION IMP CONSTRUCTION FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|--------------------|----------------------|----------------------|---------------------|----------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 6,708,438 | 75,910,501 | 75,533,903 | 10,665,778 | 110,786,315 | 34,875,814 |
| Capital Outlay: | \$6,708,438 | \$75,910,501 | \$75,533,903 | \$10,665,778 | \$110,786,315 | \$34,875,814 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 118,816,366 | 117,081,779 | 0 | 6,295,464 | -112,520,902 |
| Reserves - Capital: | \$0 | \$118,816,366 | \$117,081,779 | \$0 | \$6,295,464 | -\$112,520,902 |
| TOTAL EXPENDITURES: | \$6,708,438 | \$194,726,867 | \$192,615,682 | \$10,665,778 | \$117,081,779 | -\$77,645,088 |



ENTERPRISE FUNDS

Fund - Fund Title Page

401 – Solid Waste Fund..... 6-1

407 – Osceola Parkway Fund 6-6

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 23.30 FTEs, which is an increase of 2.05 FTEs over the FY22 Adopted Budget due to the requests for a Residential Customer Service Representative (1 FTE) and a Solid Waste Customer Service Field Inspector (1 FTE) position, as well as the mid-year Countywide organizational changes approved by the Board (.05 FTE). Personnel Services increased \$251,139 due to the above mentioned position changes, as well as the following:

- Health Insurance rates increased as a result of rate increases for FY23; 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
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$3,339,177 primarily due to the estimated increase in the curbside collection program.

Capital Outlay increased \$395,091 over the FY22 Adopted Budget, which will allow for the replacement of the office trailer at the Kenansville drop-off site and relocation of the Household Chemical Waste disposal site in St. Cloud, as well as the purchase of one new fleet vehicle and the replacement of others.

Debt Service includes payments for prior year vehicle leases.

Transfers Out increased \$8,311,341 primarily due to a transfer to Fund 315 for the Poinciana Boulevard (Pleasant Hill Rd to Crescent Lakes Way) project, which was previously in Reserves Assigned. Also included are transfers for the cost allocation plan and for intergovernmental radio.

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

Overall, the FY23 Recommended Budget reflects an increase of \$10,182,927 over the FY22 Adopted Budget.

REVENUES

The major revenue source for this Fund comes from Special Assessments. Staff are proposing to utilize funding restricted to the Special Assessments program for a two-year buy down of the increase of the curbside collection program as a result of the change in the consumer price index. 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-------------------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Permits, Fees & Special Assessments | 25,068,407 | 28,037,287 | 28,037,287 | 27,152,296 | 32,102,380 | 4,065,093 |
| Charges For Services | 4,290,557 | 4,490,554 | 4,490,554 | 1,964,038 | 4,227,242 | -263,312 |
| Miscellaneous Revenues | 201,707 | 276,891 | 276,891 | -4,494 | 276,891 | 0 |
| Less 5% Statutory Reduction | 0 | -1,640,237 | -1,640,237 | 0 | -1,830,326 | -190,089 |
| Other Sources | 142,010 | 0 | 0 | 0 | 39,091 | 39,091 |
| Fund Balance | 0 | 41,323,096 | 48,637,855 | 0 | 47,855,240 | 6,532,144 |
| Total | 29,702,681 | 72,487,591 | 79,802,350 | 29,111,839 | 82,670,518 | 10,182,927 |
| Expenditures | | | | | | |
| Personnel Services | 1,566,835 | 1,510,054 | 1,510,054 | 1,158,048 | 1,761,193 | 251,139 |
| Operating Expenses | 21,909,552 | 24,343,501 | 24,371,210 | 14,109,431 | 27,682,678 | 3,339,177 |
| Capital Outlay | 0 | 0 | 0 | 0 | 395,091 | 395,091 |
| Debt Service | 1,860 | 21,383 | 21,383 | 1,777 | 24,444 | 3,061 |
| Transfers Out | 867,639 | 819,562 | 819,562 | 614,672 | 9,130,903 | 8,311,341 |
| Reserves - Operating | 0 | 6,926,849 | 12,403,769 | 0 | 10,491,648 | 3,564,799 |
| Reserves - Debt | 0 | 10,692 | 10,692 | 0 | 12,222 | 1,530 |
| Reserves - Capital | 0 | 16,674,708 | 17,901,900 | 0 | 11,434,347 | -5,240,361 |
| Reserves - Assigned | 0 | 20,198,105 | 20,198,105 | 0 | 19,172,317 | -1,025,788 |
| Reserves - Restricted | 0 | 1,982,737 | 2,565,675 | 0 | 2,565,675 | 582,938 |
| Total | 24,345,887 | 72,487,591 | 79,802,350 | 15,883,927 | 82,670,518 | 10,182,927 |

401-SOLID WASTE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 864,831 | 984,964 | 984,964 | 652,021 | 1,119,229 | 134,265 |
| 5120002 - Disaster Relief | 1,871 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 70 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 30,075 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -17,314 | -17,314 | 0 | -19,685 | -2,371 |
| 5140000 - Overtime | 4,312 | 4,418 | 4,418 | 3,129 | 5,500 | 1,082 |
| 5160000 - Compensated Annual Leave | 63,974 | 0 | 0 | 43,695 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 5,038 | 0 | 0 | 17,044 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,430 | 0 | 0 | 638 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 28,959 | 0 | 0 | 22,497 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 5,311 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 70,287 | 75,684 | 75,684 | 55,544 | 86,042 | 10,358 |
| 5220000 - Retirement Contributions | 102,774 | 109,965 | 109,965 | 89,229 | 147,903 | 37,938 |
| 5221000 - Opeb Gasb 45 | 84,113 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 273,875 | 293,413 | 293,413 | 200,945 | 362,469 | 69,056 |
| 5231000 - Life Insurance | 944 | 1,004 | 1,004 | 703 | 1,141 | 137 |
| 5232000 - Dental Insurance | 6,520 | 6,906 | 6,906 | 4,772 | 7,372 | 466 |
| 5233000 - Lt Disability Insurance | 1,479 | 1,585 | 1,585 | 1,140 | 1,797 | 212 |
| 5233100 - St Disability Insurance | 2,658 | 2,829 | 2,829 | 2,033 | 3,193 | 364 |
| 5240000 - Workers' Compensation | 48,459 | 46,600 | 46,600 | 34,514 | 46,232 | -368 |
| Personnel Services: | \$1,566,835 | \$1,510,054 | \$1,510,054 | \$1,158,048 | \$1,761,193 | \$251,139 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 70,958 | 39,995 | 39,995 | 15,211 | 189,995 | 150,000 |
| 5310006 - Legal Fees | 3,038 | 0 | 0 | 0 | 0 | 0 |
| 5312000 - Tax Collector Fees | 412,470 | 494,685 | 494,685 | 478,270 | 568,870 | 74,185 |
| 5314000 - Medical Svcs | 0 | 450 | 450 | 0 | 450 | 0 |
| 5340000 - Other Contractual Services | 21,468,961 | 23,368,848 | 23,368,848 | 13,363,126 | 26,442,654 | 3,073,806 |
| 5342000 - Landfill LT Care and Closure | 284,452 | 603,000 | 603,000 | 92,530 | 603,000 | 0 |
| 5342001 - Landfill LT-CONTRA ACCT | -284,452 | -603,000 | -603,000 | 0 | -603,000 | 0 |
| 5400000 - Travel And Per Diem | 0 | 6,615 | 6,615 | 0 | 6,615 | 0 |
| 5410000 - Communications | 6,546 | 8,116 | 8,116 | 4,167 | 8,116 | 0 |
| 5420000 - Freight & Postage Services | 337 | 1,950 | 1,950 | 459 | 1,950 | 0 |
| 5430000 - Utility Services | 6,343 | 9,300 | 9,300 | 3,739 | 7,500 | -1,800 |
| 5440000 - Rentals And Leases | 3,054 | 8,200 | 8,200 | 2,120 | 8,200 | 0 |
| 5450000 - Insurance | 11,001 | 12,112 | 12,112 | 12,112 | 12,112 | 0 |
| 5460000 - Repair & Maintenance Svcs | 13,869 | 52,500 | 52,500 | 11,702 | 60,500 | 8,000 |
| 5460008 - R&M Parking re-paving | 9,750 | 0 | 0 | 0 | 0 | 0 |
| 5462000 - Rep & Maint-automotive | 55,519 | 87,500 | 87,500 | 50,726 | 96,500 | 9,000 |
| 5470000 - Printing And Binding | 2,909 | 5,000 | 5,000 | 710 | 5,000 | 0 |
| 5480000 - Promotional Activities | 1,551 | 8,000 | 8,000 | 1,117 | 8,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | -339,005 | 38,275 | 38,275 | 0 | 38,275 | 0 |
| 5490011 - Cash over/shorts | 3 | 0 | 0 | -6 | 0 | 0 |
| 5490400 - Bad Debt | 42 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 5,100 | 4,738 | 4,738 | 4,738 | 5,195 | 457 |
| 5490502 - OH-Property & Liability Insuranc | 1,740 | 1,979 | 1,979 | 1,979 | 1,979 | 0 |
| 5490503 - OH-Dental Insurance | 1,742 | 1,679 | 1,679 | 1,679 | 1,841 | 162 |
| 5490504 - OH-Health Insurance | 5,290 | 5,290 | 5,290 | 5,290 | 5,800 | 510 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,115 | 1,106 | 1,106 | 1,106 | 1,213 | 107 |

401-SOLID WASTE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490509 - OH-Fleet Oversight | 2,940 | 4,264 | 4,264 | 4,264 | 4,264 | 0 |
| 5490511 - OH-Fleet Fuel | 4,256 | 9,256 | 9,256 | 9,256 | 9,256 | 0 |
| 5511000 - Office Supplies | 2,330 | 3,350 | 3,350 | 1,355 | 3,350 | 0 |
| 5512000 - Office Equipment | 0 | 0 | 0 | 390 | 0 | 0 |
| 5520000 - Operating Supplies | 21,927 | 48,947 | 48,947 | 10,256 | 49,197 | 250 |
| 5520020 - Computer Hardware, Non-Capit | 0 | 0 | 0 | 0 | 10,197 | 10,197 |
| 5521000 - Gas & Oil | 40,305 | 47,428 | 47,428 | 32,445 | 61,731 | 14,303 |
| 5524500 - Cleaning Supplies | 0 | 0 | 0 | 12 | 0 | 0 |
| 5525000 - Tools | 0 | 500 | 500 | 0 | 500 | 0 |
| 5540000 - Books,pubs,subs & Membership | 0 | 1,265 | 1,265 | 679 | 1,265 | 0 |
| 5550000 - Training | 751 | 5,150 | 5,150 | 0 | 5,150 | 0 |
| 5590000 - Depreciation | 94,712 | 67,003 | 94,712 | 0 | 67,003 | 0 |
| Operating Expenses: | \$21,909,552 | \$24,343,501 | \$24,371,210 | \$14,109,431 | \$27,682,678 | \$3,339,177 |
| Capital Outlay: | | | | | | |
| 5620000 - Buildings | 0 | 0 | 0 | 0 | 15,000 | 15,000 |
| 5640100 - Vehicles | 0 | 0 | 0 | 0 | 39,091 | 39,091 |
| 5650000 - Construction In Progress | 0 | 0 | 0 | 0 | 341,000 | 341,000 |
| Capital Outlay: | \$0 | \$0 | \$0 | \$0 | \$395,091 | \$395,091 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 0 | 19,548 | 19,548 | 0 | 23,069 | 3,521 |
| 5720000 - Interest | 1,860 | 1,835 | 1,835 | 1,777 | 1,375 | -460 |
| Debt Service: | \$1,860 | \$21,383 | \$21,383 | \$1,777 | \$24,444 | \$3,061 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 842,833 | 676,638 | 676,638 | 507,479 | 1,107,165 | 430,527 |
| 5910158 - Tran Out-intergov Radio Commu | 24,076 | 22,924 | 22,924 | 17,193 | 23,738 | 814 |
| 5910315 - Tran Out-General Capital Outlay | 0 | 0 | 0 | 0 | 8,000,000 | 8,000,000 |
| 5910511 - Tran Out Fleet Fuel F511 | 730 | 120,000 | 120,000 | 90,000 | 0 | -120,000 |
| Transfers Out: | \$867,639 | \$819,562 | \$819,562 | \$614,672 | \$9,130,903 | \$8,311,341 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 4,423,534 | 4,423,534 | 0 | 6,557,280 | 2,133,746 |
| 5990020 - Reserve For Contingency | 0 | 2,503,315 | 7,980,235 | 0 | 3,934,368 | 1,431,053 |
| Reserves - Operating: | \$0 | \$6,926,849 | \$12,403,769 | \$0 | \$10,491,648 | \$3,564,799 |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 10,692 | 10,692 | 0 | 12,222 | 1,530 |
| Reserves - Debt: | \$0 | \$10,692 | \$10,692 | \$0 | \$12,222 | \$1,530 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 16,674,708 | 17,901,900 | 0 | 11,434,347 | -5,240,361 |
| Reserves - Capital: | \$0 | \$16,674,708 | \$17,901,900 | \$0 | \$11,434,347 | -\$5,240,361 |
| Reserves - Assigned: | | | | | | |
| 5990052 - Reserve For Landfill Closure | 0 | 11,624,488 | 11,624,488 | 0 | 11,624,488 | 0 |
| 5990060 - Reserves Assigned | 0 | 8,573,617 | 8,573,617 | 0 | 7,547,829 | -1,025,788 |
| Reserves - Assigned: | \$0 | \$20,198,105 | \$20,198,105 | \$0 | \$19,172,317 | -\$1,025,788 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 1,982,737 | 2,565,675 | 0 | 2,565,675 | 582,938 |

401-SOLID WASTE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Reserves - Restricted: | \$0 | \$1,982,737 | \$2,565,675 | \$0 | \$2,565,675 | \$582,938 |
| TOTAL EXPENDITURES: | \$24,345,887 | \$72,487,591 | \$79,802,350 | \$15,883,927 | \$82,670,518 | \$10,182,927 |

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.

Personnel Services supports 1.8 FTEs, which is an increase of .10 FTEs over the FY22 Adopted Budget, due to the reallocation of the Assistant County Manager position based on the countywide organizational changes. Personnel Services increased \$22,701 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 FY23; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$837,830 over the FY22 Adopted Budget primarily due to Other Contractual Services for the Toll Collection Agreement with Faneuil, Inc., and Communications which increased based on FY22’s actuals for AT&T.

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, this Fund currently reflects a decrease of \$7,630,317 from the FY22 Adopted Budget.

REVENUES

The primary revenue sources are Fund Balance and Tolls from roads and bridges, which are projected to increase for FY23.

407-OSCEOLA PARKWAY

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|-------------------|---------------------------|---------------------------|-------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 13,596,976 | 13,242,969 | 13,242,969 | 10,947,084 | 14,949,148 | 1,706,179 |
| Miscellaneous Revenues | 75,564 | 87,057 | 87,057 | 6,817 | 87,630 | 573 |
| Less 5% Statutory Reduction | 0 | -666,501 | -666,501 | 0 | -751,839 | -85,338 |
| Transfers In | 1,500,000 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | 0 | 45,801,514 | 48,892,507 | 0 | 36,549,783 | -9,251,731 |
| Total | 15,172,541 | 58,465,039 | 61,556,032 | 10,953,901 | 50,834,722 | -7,630,317 |
| Expenditures | | | | | | |
| Personnel Services | 187,107 | 198,059 | 198,059 | 150,452 | 220,760 | 22,701 |
| Operating Expenses | 4,230,904 | 5,055,377 | 5,139,497 | 1,827,347 | 5,893,207 | 837,830 |
| Capital Outlay | 0 | 12,540,151 | 11,549,760 | 1,652,719 | 0 | -12,540,151 |
| Debt Service | 6,590,434 | 9,219,800 | 9,219,800 | 7,369,800 | 9,215,050 | -4,750 |
| Transfers Out | 118,414 | 107,817 | 107,817 | 80,863 | 111,737 | 3,920 |
| Reserves - Operating | 0 | 1,429,667 | 1,429,667 | 0 | 1,660,189 | 230,522 |
| Reserves - Debt | 0 | 23,859,408 | 23,859,408 | 0 | 23,680,905 | -178,503 |
| Reserves - Restricted | 0 | 1,305,500 | 1,317,799 | 0 | 1,305,500 | 0 |
| Reserves - Stability | 0 | 4,749,260 | 8,734,225 | 0 | 8,747,374 | 3,998,114 |
| Total | 11,126,860 | 58,465,039 | 61,556,032 | 11,081,180 | 50,834,722 | -7,630,317 |

407-OSCEOLA PARKWAY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 111,920 | 126,123 | 126,123 | 92,290 | 142,874 | 16,751 |
| 5120002 - Disaster Relief | 835 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 1,050 | 0 | 0 | 578 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,925 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -2,207 | -2,207 | 0 | -2,502 | -295 |
| 5140000 - Overtime | 26 | 50 | 50 | 236 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 7,029 | 0 | 0 | 5,172 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,312 | 0 | 0 | 839 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 6,113 | 0 | 0 | 1,999 | 0 | 0 |
| 5210000 - Fica Taxes | 8,951 | 9,651 | 9,651 | 7,090 | 10,934 | 1,283 |
| 5220000 - Retirement Contributions | 22,100 | 23,185 | 23,185 | 19,053 | 22,261 | -924 |
| 5221000 - Opeb Gasb 45 | 2,204 | 15,000 | 15,000 | 0 | 15,000 | 0 |
| 5230000 - Health Insurance | 21,384 | 22,248 | 22,248 | 18,090 | 28,090 | 5,842 |
| 5231000 - Life Insurance | 125 | 129 | 129 | 99 | 146 | 17 |
| 5232000 - Dental Insurance | 493 | 492 | 492 | 381 | 525 | 33 |
| 5233000 - Lt Disability Insurance | 197 | 203 | 203 | 160 | 228 | 25 |
| 5233100 - St Disability Insurance | 321 | 327 | 327 | 262 | 374 | 47 |
| 5240000 - Workers' Compensation | 3,046 | 2,858 | 2,858 | 2,276 | 2,780 | -78 |
| Personnel Services: | \$187,107 | \$198,059 | \$198,059 | \$150,452 | \$220,760 | \$22,701 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 70,894 | 200,000 | 283,477 | 45,308 | 200,000 | 0 |
| 5340000 - Other Contractual Services | 1,471,525 | 1,848,970 | 1,848,970 | 1,245,601 | 2,412,082 | 563,112 |
| 5340001 - Miscellaneous Contractual Svcs | 9,703 | 0 | 0 | 9,260 | 13,000 | 13,000 |
| 5340008 - Other Contractual Svc- Auction | 0 | 0 | 0 | 168 | 0 | 0 |
| 5400000 - Travel And Per Diem | 0 | 100 | 100 | 0 | 0 | -100 |
| 5410000 - Communications | 252,172 | 203,805 | 203,805 | 160,687 | 506,337 | 302,532 |
| 5430000 - Utility Services | 58,504 | 60,000 | 60,000 | 38,322 | 63,900 | 3,900 |
| 5440000 - Rentals And Leases | 0 | 0 | 0 | 465 | 0 | 0 |
| 5450000 - Insurance | 443 | 601 | 601 | 601 | 601 | 0 |
| 5460000 - Repair & Maintenance Svcs | 426,041 | 799,610 | 799,610 | 317,373 | 756,921 | -42,689 |
| 5470000 - Printing And Binding | 4,625 | 0 | 0 | 0 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 5,000 | 5,060 | 5,060 | 5,000 | 5,060 | 0 |
| 5490501 - OH-Workers' Compensation | 408 | 380 | 380 | 380 | 401 | 21 |
| 5490502 - OH-Property & Liability Insuranc | 70 | 98 | 98 | 98 | 98 | 0 |
| 5490503 - OH-Dental Insurance | 139 | 135 | 135 | 135 | 142 | 7 |
| 5490504 - OH-Health Insurance | 424 | 423 | 423 | 423 | 449 | 26 |
| 5490505 - OH-Life/AD&D, STD, LTD | 82 | 88 | 88 | 88 | 93 | 5 |
| 5511000 - Office Supplies | 0 | 250 | 250 | 0 | 250 | 0 |
| 5512000 - Office Equipment | 0 | 0 | 0 | 733 | 0 | 0 |
| 5520000 - Operating Supplies | 0 | 1,000 | 1,000 | 48 | 0 | -1,000 |
| 5521000 - Gas & Oil | 0 | 4,000 | 4,000 | 0 | 3,000 | -1,000 |
| 5524500 - Cleaning Supplies | 0 | 0 | 0 | 158 | 0 | 0 |
| 5540000 - Books,pubs,subs & Membership | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| 5590000 - Depreciation | 1,928,373 | 1,928,357 | 1,929,000 | 0 | 1,928,373 | 16 |
| Operating Expenses: | \$4,230,904 | \$5,055,377 | \$5,139,497 | \$1,827,347 | \$5,893,207 | \$837,830 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 0 | 12,540,151 | 11,549,760 | 1,652,719 | 0 | -12,540,151 |

407-OSCEOLA PARKWAY

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|------------------------------------|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | \$0 | \$12,540,151 | \$11,549,760 | \$1,652,719 | \$0 | -\$12,540,151 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 0 | 1,850,000 | 1,850,000 | 0 | 1,940,000 | 90,000 |
| 5720000 - Interest | 6,588,934 | 7,368,300 | 7,368,300 | 7,368,300 | 7,273,550 | -94,750 |
| 5730000 - Other Debt Service Costs | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| Debt Service: | \$6,590,434 | \$9,219,800 | \$9,219,800 | \$7,369,800 | \$9,215,050 | -\$4,750 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 118,414 | 107,817 | 107,817 | 80,863 | 111,737 | 3,920 |
| Transfers Out: | \$118,414 | \$107,817 | \$107,817 | \$80,863 | \$111,737 | \$3,920 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 893,542 | 893,542 | 0 | 1,037,618 | 144,076 |
| 5990020 - Reserve For Contingency | 0 | 536,125 | 536,125 | 0 | 622,571 | 86,446 |
| Reserves - Operating: | \$0 | \$1,429,667 | \$1,429,667 | \$0 | \$1,660,189 | \$230,522 |
| Reserves - Debt: | | | | | | |
| 5990030 - Reserve for Debt | 0 | 23,859,408 | 23,859,408 | 0 | 23,680,905 | -178,503 |
| Reserves - Debt: | \$0 | \$23,859,408 | \$23,859,408 | \$0 | \$23,680,905 | -\$178,503 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 1,305,500 | 1,317,799 | 0 | 1,305,500 | 0 |
| Reserves - Restricted: | \$0 | \$1,305,500 | \$1,317,799 | \$0 | \$1,305,500 | \$0 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 4,749,260 | 8,734,225 | 0 | 8,747,374 | 3,998,114 |
| Reserves - Stability: | \$0 | \$4,749,260 | \$8,734,225 | \$0 | \$8,747,374 | \$3,998,114 |
| TOTAL EXPENDITURES: | \$11,126,860 | \$58,465,039 | \$61,556,032 | \$11,081,180 | \$50,834,722 | -\$7,630,317 |

INTERNAL SERVICE FUNDS

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| 511 – Fleet Fuel Internal Service Fund | 7-27 |

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.

Personnel Services supports 2.05 FTEs, which is an increase of .55 FTEs from the FY22 Adopted Budget due to the addition of Safety Program Coordinator position paid in part by this cost center, as well as the re-allocation of Human Resources support personnel. Personnel Services increased \$55,601 over the FY22 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$454,820 primarily due to anticipated increases in Professional Services for the anticipated increase for Third Party Administrator services, as well as anticipated Claims.

Transfers Out increased \$8,430 over the FY22 Adopted Budget due to the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claims expenses.

Overall, at this stage in the budget process, this Fund is reflecting an increase of \$458,445 over the FY22 Adopted Budget; however, this Fund will have changes after the finalization of Overhead Costs.

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY23 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

501-WORKERS' COMP INTERNAL SERVICE FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 3,392,712 | 3,503,699 | 3,503,699 | 2,786,404 | 3,848,217 | 344,518 |
| Miscellaneous Revenues | 111,615 | 0 | 0 | 90,002 | 0 | 0 |
| Fund Balance | 0 | 4,691,796 | 4,718,511 | 0 | 4,805,723 | 113,927 |
| Total | 3,504,328 | 8,195,495 | 8,222,210 | 2,876,406 | 8,653,940 | 458,445 |
| Expenditures | | | | | | |
| Personnel Services | 156,383 | 151,771 | 173,338 | 119,802 | 207,372 | 55,601 |
| Operating Expenses | 3,608,087 | 2,636,076 | 2,636,076 | 2,391,178 | 3,090,896 | 454,820 |
| Transfers Out | 79,538 | 52,923 | 52,923 | 39,692 | 61,353 | 8,430 |
| Reserves - Operating | 0 | 24,992 | 3,425 | 0 | 0 | -24,992 |
| Reserves - Claims | 0 | 2,458,748 | 2,485,463 | 0 | 1,889,088 | -569,660 |
| Reserves - Restricted | 0 | 2,870,985 | 2,870,985 | 0 | 3,405,231 | 534,246 |
| Total | 3,844,009 | 8,195,495 | 8,222,210 | 2,550,672 | 8,653,940 | 458,445 |

501-WORKERS' COMP INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 98,215 | 110,197 | 131,764 | 80,254 | 145,953 | 35,756 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,250 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -1,928 | -1,928 | 0 | -2,555 | -627 |
| 5140000 - Overtime | 15 | 50 | 50 | 5 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 7,342 | 0 | 0 | 2,146 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,834 | 0 | 0 | 1,977 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 5,178 | 0 | 0 | 736 | 0 | 0 |
| 5210000 - Fica Taxes | 8,484 | 8,429 | 8,429 | 6,485 | 11,164 | 2,735 |
| 5220000 - Retirement Contributions | 16,575 | 17,550 | 17,550 | 13,545 | 23,708 | 6,158 |
| 5221000 - Opeb Gasb 45 | 1,945 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 15,530 | 16,201 | 16,201 | 12,425 | 27,375 | 11,174 |
| 5231000 - Life Insurance | 109 | 111 | 111 | 84 | 149 | 38 |
| 5232000 - Dental Insurance | 493 | 492 | 492 | 378 | 646 | 154 |
| 5233000 - Lt Disability Insurance | 172 | 176 | 176 | 136 | 233 | 57 |
| 5233100 - St Disability Insurance | 310 | 317 | 317 | 244 | 416 | 99 |
| 5240000 - Workers' Compensation | 182 | 176 | 176 | 138 | 233 | 57 |
| Personnel Services: | \$156,383 | \$151,771 | \$173,338 | \$119,802 | \$207,372 | \$55,601 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 116,300 | 117,500 | 117,500 | 87,725 | 202,500 | 85,000 |
| 5340000 - Other Contractual Services | 12,455 | 29,018 | 29,018 | 9,723 | 38,494 | 9,476 |
| 5450000 - Insurance | 391 | 530 | 530 | 530 | 530 | 0 |
| 5450001 - Insurance Premium | 281,537 | 342,128 | 342,128 | 314,278 | 383,183 | 41,055 |
| 5450002 - Insurance Admin Fees | 24,644 | 26,000 | 26,000 | 25,625 | 30,000 | 4,000 |
| 5462000 - Rep & Maint-automotive | 0 | 500 | 500 | 12 | 500 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 11 | 0 | 0 | 0 | 0 | 0 |
| 5490300 - Claims | 2,283,418 | 2,115,769 | 2,115,769 | 1,952,533 | 2,430,823 | 315,054 |
| 5490302 - Adjustment to Claim Liabilitie | 885,021 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 0 | -26 | -26 | 0 | 0 | 26 |
| 5490502 - OH-Property & Liability Insuranc | 61 | 87 | 87 | 87 | 87 | 0 |
| 5490503 - OH-Dental Insurance | 123 | 118 | 118 | 118 | 161 | 43 |
| 5490504 - OH-Health Insurance | 372 | 374 | 374 | 374 | 512 | 138 |
| 5490505 - OH-Life/AD&D, STD, LTD | 72 | 78 | 78 | 78 | 106 | 28 |
| 5521000 - Gas & Oil | 36 | 1,000 | 1,000 | 95 | 1,000 | 0 |
| 5540000 - Books,pubs,subs & Membership | 225 | 500 | 500 | 0 | 500 | 0 |
| 5550000 - Training | 0 | 2,500 | 2,500 | 0 | 2,500 | 0 |
| 5590000 - Depreciation | 3,421 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | \$3,608,087 | \$2,636,076 | \$2,636,076 | \$2,391,178 | \$3,090,896 | \$454,820 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 79,538 | 52,923 | 52,923 | 39,692 | 61,353 | 8,430 |
| Transfers Out: | \$79,538 | \$52,923 | \$52,923 | \$39,692 | \$61,353 | \$8,430 |
| Reserves - Operating: | | | | | | |
| 5990020 - Reserve For Contingency | 0 | 24,992 | 3,425 | 0 | 0 | -24,992 |
| Reserves - Operating: | \$0 | \$24,992 | \$3,425 | \$0 | \$0 | -\$24,992 |
| Reserves - Claims: | | | | | | |
| 5990053 - Reserve For Claims | 0 | 2,458,748 | 2,485,463 | 0 | 1,889,088 | -569,660 |
| Reserves - Claims: | \$0 | \$2,458,748 | \$2,485,463 | \$0 | \$1,889,088 | -\$569,660 |

501-WORKERS' COMP INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--------------------------------|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 2,870,985 | 2,870,985 | 0 | 3,405,231 | 534,246 |
| Reserves - Restricted: | \$0 | \$2,870,985 | \$2,870,985 | \$0 | \$3,405,231 | \$534,246 |
| TOTAL EXPENDITURES: | \$3,844,009 | \$8,195,495 | \$8,222,210 | \$2,550,672 | \$8,653,940 | \$458,445 |

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.

Personnel Services supports 2.00 FTEs which is an increase of .50 FTEs over the FY22 Adopted Budget due to the addition of a Safety Program Coordinator paid in part by this cost center. Personnel Services increased \$50,898 over the FY22 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$419,871 over the FY22 Adopted Budget primarily due to anticipated increases in Professional Services for the anticipated increase in broker fees, Legal Fees for claims, and Insurance Premiums, which was partially offset by a decrease in Claims.

Transfers Out decreased \$7,884 from the FY22 Adopted Budget due to the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claims expenses which will be revised pending the finalization of property and liability insurance rates.

Overall, at this stage in the budget process, this Fund is reflecting a decrease of \$1,672,189 from the FY22 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 3,765,281 | 3,485,408 | 3,485,408 | 3,333,071 | 3,784,281 | 298,873 |
| Miscellaneous Revenues | 63,710 | 0 | 0 | 187,097 | 0 | 0 |
| Transfers In | 0 | 300,000 | 300,000 | 225,000 | 0 | -300,000 |
| Fund Balance | 0 | 8,347,394 | 7,697,675 | 0 | 6,676,332 | -1,671,062 |
| Total | 3,828,991 | 12,132,802 | 11,483,083 | 3,745,168 | 10,460,613 | -1,672,189 |
| Expenditures | | | | | | |
| Personnel Services | 141,240 | 136,454 | 158,021 | 106,392 | 187,352 | 50,898 |
| Operating Expenses | 5,321,123 | 5,832,435 | 5,832,435 | 4,514,030 | 6,252,306 | 419,871 |
| Transfers Out | 51,597 | 65,320 | 65,320 | 48,990 | 57,436 | -7,884 |
| Reserves - Operating | 0 | 723,039 | 51,753 | 0 | 0 | -723,039 |
| Reserves - Claims | 0 | 47,691 | 47,691 | 0 | 0 | -47,691 |
| Reserves - Restricted | 0 | 5,327,863 | 5,327,863 | 0 | 3,963,519 | -1,364,344 |
| Total | 5,513,959 | 12,132,802 | 11,483,083 | 4,669,411 | 10,460,613 | -1,672,189 |

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 89,472 | 100,027 | 121,594 | 71,803 | 132,687 | 32,660 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,375 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -1,753 | -1,753 | 0 | -2,322 | -569 |
| 5140000 - Overtime | 61 | 50 | 50 | 20 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 6,483 | 0 | 0 | 1,863 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,487 | 0 | 0 | 1,689 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 5,016 | 0 | 0 | 736 | 0 | 0 |
| 5210000 - Fica Taxes | 7,714 | 7,652 | 7,652 | 5,807 | 10,150 | 2,498 |
| 5220000 - Retirement Contributions | 12,337 | 13,073 | 13,073 | 9,994 | 18,332 | 5,259 |
| 5221000 - Opeb Gasb 45 | 1,945 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 15,531 | 16,203 | 16,203 | 12,195 | 26,886 | 10,683 |
| 5231000 - Life Insurance | 99 | 100 | 100 | 75 | 134 | 34 |
| 5232000 - Dental Insurance | 493 | 493 | 493 | 370 | 629 | 136 |
| 5233000 - Lt Disability Insurance | 156 | 160 | 160 | 122 | 212 | 52 |
| 5233100 - St Disability Insurance | 282 | 289 | 289 | 219 | 382 | 93 |
| 5240000 - Workers' Compensation | 165 | 160 | 160 | 124 | 212 | 52 |
| Personnel Services: | \$141,240 | \$136,454 | \$158,021 | \$106,392 | \$187,352 | \$50,898 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 144,541 | 250,500 | 250,500 | 148,950 | 362,500 | 112,000 |
| 5310006 - Legal Fees | 584,259 | 724,893 | 724,893 | 579,758 | 856,134 | 131,241 |
| 5450001 - Insurance Premium | 2,115,734 | 3,128,218 | 3,128,218 | 2,181,712 | 3,390,000 | 261,782 |
| 5450003 - Bonded Insurance | -650 | 3,400 | 3,400 | 445 | 3,400 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 22,361 | 30,000 | 30,000 | 15,450 | 46,000 | 16,000 |
| 5490300 - Claims | 1,307,530 | 1,691,418 | 1,691,418 | 1,586,808 | 1,589,964 | -101,454 |
| 5490302 - Adjustment to Claim Liabilitie | 1,124,475 | 0 | 0 | 0 | 0 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 21,943 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 360 | 336 | 336 | 336 | 448 | 112 |
| 5490503 - OH-Dental Insurance | 122 | 120 | 120 | 120 | 160 | 40 |
| 5490504 - OH-Health Insurance | 375 | 373 | 373 | 373 | 497 | 124 |
| 5490505 - OH-Life/AD&D, STD, LTD | 73 | 77 | 77 | 77 | 103 | 26 |
| 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: | \$5,321,123 | \$5,832,435 | \$5,832,435 | \$4,514,030 | \$6,252,306 | \$419,871 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 51,597 | 65,320 | 65,320 | 48,990 | 57,436 | -7,884 |
| Transfers Out: | \$51,597 | \$65,320 | \$65,320 | \$48,990 | \$57,436 | -\$7,884 |
| Reserves - Operating: | | | | | | |
| 5990020 - Reserve For Contingency | 0 | 723,039 | 51,753 | 0 | 0 | -723,039 |
| Reserves - Operating: | \$0 | \$723,039 | \$51,753 | \$0 | \$0 | -\$723,039 |
| Reserves - Claims: | | | | | | |
| 5990053 - Reserve For Claims | 0 | 47,691 | 47,691 | 0 | 0 | -47,691 |
| Reserves - Claims: | \$0 | \$47,691 | \$47,691 | \$0 | \$0 | -\$47,691 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 5,327,863 | 5,327,863 | 0 | 3,963,519 | -1,364,344 |

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|----------------------------|---------------|---------------|---------------|-------------|-------------------|--------------------------------------|
| EXPENDITURES: | | | | | | |
| Reserves - Restricted: | \$0 | \$5,327,863 | \$5,327,863 | \$0 | \$3,963,519 | -\$1,364,344 |
| TOTAL EXPENDITURES: | \$5,513,959 | \$12,132,802 | \$11,483,083 | \$4,669,411 | \$10,460,613 | -\$1,672,189 |

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 FY23.

Personnel Services supports 0.83 FTEs, which remains unchanged from the FY22 Adopted Budget. Personnel Services increased \$5,535 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures is unchanged from the FY22 Adopted Budget.

Transfers Out increased \$1,766 over the FY22 Adopted Budget due to the cost allocation plan.

Reserves increased \$156,329 over the FY22 Adopted Budget due to an increase for Reserves-Operating and Claims.

Overall, at this point in time in the budget process, this Fund is reflecting an increase of \$163,630 as Open Enrollment for FY23 has not been completed. Once completed, this Fund will be adjusted to reflect costs 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 1,212,860 | 1,303,531 | 1,303,531 | 910,921 | 1,328,399 | 24,868 |
| Miscellaneous Revenues | 1,845 | 0 | 0 | -1,134 | 0 | 0 |
| Fund Balance | 0 | 1,010,254 | 1,039,338 | 0 | 1,149,016 | 138,762 |
| Total | 1,214,705 | 2,313,785 | 2,342,869 | 909,787 | 2,477,415 | 163,630 |
| Expenditures | | | | | | |
| Personnel Services | 72,200 | 71,900 | 71,900 | 57,110 | 77,435 | 5,535 |
| Operating Expenses | 950,032 | 1,008,875 | 1,008,875 | 670,612 | 1,008,875 | 0 |
| Transfers Out | 59,508 | 53,337 | 53,337 | 40,003 | 55,103 | 1,766 |
| Reserves - Operating | 0 | 6,548 | 6,548 | 0 | 118,769 | 112,221 |
| Reserves - Claims | 0 | 1,134,762 | 1,163,846 | 0 | 1,178,870 | 44,108 |
| Reserves - Restricted | 0 | 38,363 | 38,363 | 0 | 38,363 | 0 |
| Total | 1,081,740 | 2,313,785 | 2,342,869 | 767,725 | 2,477,415 | 163,630 |

503-DENTAL INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 44,793 | 50,629 | 50,629 | 35,361 | 52,760 | 2,131 |
| 5120002 - Disaster Relief | 125 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 825 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -886 | -886 | 0 | -924 | -38 |
| 5140000 - Overtime | 15 | 50 | 50 | 5 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 3,632 | 0 | 0 | 2,202 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 411 | 0 | 0 | 359 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,005 | 0 | 0 | 537 | 0 | 0 |
| 5210000 - Fica Taxes | 3,678 | 3,874 | 3,874 | 2,937 | 4,035 | 161 |
| 5220000 - Retirement Contributions | 6,171 | 6,604 | 6,604 | 5,041 | 7,549 | 945 |
| 5221000 - Opeb Gasb 45 | 1,076 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 10,666 | 10,998 | 10,998 | 9,365 | 13,385 | 2,387 |
| 5231000 - Life Insurance | 51 | 51 | 51 | 38 | 55 | 4 |
| 5232000 - Dental Insurance | 273 | 272 | 272 | 205 | 206 | -66 |
| 5233000 - Lt Disability Insurance | 79 | 81 | 81 | 62 | 84 | 3 |
| 5233100 - St Disability Insurance | 142 | 146 | 146 | 111 | 151 | 5 |
| 5240000 - Workers' Compensation | 83 | 81 | 81 | 63 | 84 | 3 |
| Personnel Services: | \$72,200 | \$71,900 | \$71,900 | \$57,110 | \$77,435 | \$5,535 |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 216 | 293 | 293 | 293 | 293 | 0 |
| 5450002 - Insurance Admin Fees | 57,592 | 58,100 | 58,100 | 38,337 | 58,100 | 0 |
| 5490300 - Claims | 878,436 | 950,000 | 950,000 | 631,498 | 950,000 | 0 |
| 5490302 - Adjustment to Claim Liabilitie | 13,309 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 199 | 186 | 186 | 186 | 186 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 34 | 48 | 48 | 48 | 48 | 0 |
| 5490503 - OH-Dental Insurance | 0 | -1 | -1 | 0 | -1 | 0 |
| 5490504 - OH-Health Insurance | 206 | 206 | 206 | 206 | 206 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 40 | 43 | 43 | 43 | 43 | 0 |
| Operating Expenses: | \$950,032 | \$1,008,875 | \$1,008,875 | \$670,612 | \$1,008,875 | \$0 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 59,508 | 53,337 | 53,337 | 40,003 | 55,103 | 1,766 |
| Transfers Out: | \$59,508 | \$53,337 | \$53,337 | \$40,003 | \$55,103 | \$1,766 |
| Reserves - Operating: | | | | | | |
| 5990020 - Reserve For Contingency | 0 | 6,548 | 6,548 | 0 | 118,769 | 112,221 |
| Reserves - Operating: | \$0 | \$6,548 | \$6,548 | \$0 | \$118,769 | \$112,221 |
| Reserves - Claims: | | | | | | |
| 5990053 - Reserve For Claims | 0 | 1,134,762 | 1,163,846 | 0 | 1,178,870 | 44,108 |
| Reserves - Claims: | \$0 | \$1,134,762 | \$1,163,846 | \$0 | \$1,178,870 | \$44,108 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 38,363 | 38,363 | 0 | 38,363 | 0 |
| Reserves - Restricted: | \$0 | \$38,363 | \$38,363 | \$0 | \$38,363 | \$0 |
| TOTAL EXPENDITURES: | \$1,081,740 | \$2,313,785 | \$2,342,869 | \$767,725 | \$2,477,415 | \$163,630 |

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. For FY23, Health Insurance rates increased 7%.

Personnel Services supports 1.34 FTEs which is an increase of .05 FTEs over the FY22 Adopted Budget due to the re-allocation of Human Resources support personnel. Personnel Services increased \$14,812 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance rates increases for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$364,835 over the FY22 Adopted Budget primarily due to increases in Insurance Premium, Claims and HRA Claims Payments.

Transfers Out increased \$82,042 over the FY22 Adopted Budget due to the cost allocation plan.

Reserves were established based on the actuarial report (State) and for other general Claims expenses.

Overall, at this stage in the budget process this Fund is reflecting an increase of \$1,393,128 over the FY22 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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|-----------------------------|--------------------------|---------------------------|---------------------------|--------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 24,148,977 | 29,216,740 | 29,216,740 | 18,541,664 | 31,980,126 | 2,763,386 |
| Miscellaneous Revenues | 1,272,800 | 880,000 | 880,000 | 1,002,201 | 880,000 | 0 |
| Less 5% Statutory Reduction | 0 | -44,000 | -44,000 | 0 | -44,000 | 0 |
| Fund Balance | 0 | 6,831,415 | 7,162,347 | 0 | 5,461,157 | -1,370,258 |
| Total | <u>25,421,777</u> | <u>36,884,155</u> | <u>37,215,087</u> | <u>19,543,865</u> | <u>38,277,283</u> | <u>1,393,128</u> |
| Expenditures | | | | | | |
| Personnel Services | 144,496 | 129,622 | 129,622 | 105,168 | 144,434 | 14,812 |
| Operating Expenses | 26,498,772 | 26,897,540 | 26,897,540 | 19,003,786 | 27,262,375 | 364,835 |
| Transfers Out | 161,133 | 175,970 | 175,970 | 131,978 | 258,012 | 82,042 |
| Reserves - Claims | 0 | 8,532,183 | 8,863,115 | 0 | 7,676,370 | -855,813 |
| Reserves - Restricted | 0 | 1,148,840 | 1,148,840 | 0 | 2,936,092 | 1,787,252 |
| Total | <u>26,804,401</u> | <u>36,884,155</u> | <u>37,215,087</u> | <u>19,240,932</u> | <u>38,277,283</u> | <u>1,393,128</u> |

504-HEALTH INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 81,770 | 92,157 | 92,157 | 65,843 | 99,073 | 6,916 |
| 5120002 - Disaster Relief | 129 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,088 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -1,613 | -1,613 | 0 | -1,732 | -119 |
| 5140000 - Overtime | 30 | 50 | 50 | 10 | 0 | -50 |
| 5160000 - Compensated Annual Leave | 6,583 | 0 | 0 | 4,047 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,089 | 0 | 0 | 1,042 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,728 | 0 | 0 | 551 | 0 | 0 |
| 5210000 - Fica Taxes | 6,749 | 7,049 | 7,049 | 5,508 | 7,579 | 530 |
| 5220000 - Retirement Contributions | 13,592 | 14,471 | 14,471 | 11,206 | 16,859 | 2,388 |
| 5221000 - Opeb Gasb 45 | 15,761 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 15,995 | 16,428 | 16,428 | 15,041 | 21,666 | 5,238 |
| 5231000 - Life Insurance | 91 | 93 | 93 | 70 | 99 | 6 |
| 5232000 - Dental Insurance | 424 | 425 | 425 | 327 | 293 | -132 |
| 5233000 - Lt Disability Insurance | 144 | 148 | 148 | 114 | 157 | 9 |
| 5233100 - St Disability Insurance | 259 | 266 | 266 | 205 | 283 | 17 |
| 5240000 - Workers' Compensation | 152 | 148 | 148 | 116 | 157 | 9 |
| Personnel Services: | \$144,496 | \$129,622 | \$129,622 | \$105,168 | \$144,434 | \$14,812 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 89,750 | 93,500 | 93,500 | 67,250 | 93,500 | 0 |
| 5340009 - Other Contractual Services-Open | 607,392 | 767,000 | 767,000 | 423,899 | 767,000 | 0 |
| 5340010 - Other Contractual Services- Pres | 278,478 | 351,000 | 351,000 | 189,967 | 351,000 | 0 |
| 5340011 - Other Contractual Services- Fixe | 375,562 | 396,000 | 396,000 | 261,448 | 396,000 | 0 |
| 5340012 - Other Contractual Services- Tecl | 54,000 | 54,000 | 54,000 | 31,500 | 54,000 | 0 |
| 5420000 - Freight & Postage Services | 0 | 1,500 | 1,500 | 907 | 1,700 | 200 |
| 5450000 - Insurance | 336 | 456 | 456 | 456 | 456 | 0 |
| 5450001 - Insurance Premium | 1,158,967 | 1,432,791 | 1,432,791 | 775,311 | 1,551,011 | 118,220 |
| 5450002 - Insurance Admin Fees | 795,869 | 812,868 | 812,868 | 529,889 | 812,868 | 0 |
| 5470000 - Printing And Binding | 337 | 5,000 | 5,000 | 0 | 5,000 | 0 |
| 5490016 - Other-Wellness | 7,677 | 45,351 | 45,351 | 3,777 | 45,351 | 0 |
| 5490300 - Claims | 22,063,440 | 21,802,919 | 21,802,919 | 15,929,906 | 21,911,933 | 109,014 |
| 5490301 - HRA Claims Payment | 772,781 | 1,130,951 | 1,130,951 | 788,946 | 1,268,000 | 137,049 |
| 5490302 - Adjustment to Claim Liabilitie | 288,376 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 310 | 287 | 287 | 287 | 298 | 11 |
| 5490502 - OH-Property & Liability Insuranc | 53 | 75 | 75 | 75 | 75 | 0 |
| 5490503 - OH-Dental Insurance | 105 | 102 | 102 | 102 | 106 | 4 |
| 5490504 - OH-Health Insurance | 0 | 0 | 0 | 0 | 334 | 334 |
| 5490505 - OH-Life/AD&D, STD, LTD | 63 | 66 | 66 | 66 | 69 | 3 |
| 5540000 - Books,pubs,subs & Membership | 0 | 500 | 500 | 0 | 500 | 0 |
| 5550000 - Training | 0 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5590000 - Depreciation | 5,277 | 2,174 | 2,174 | 0 | 2,174 | 0 |
| Operating Expenses: | \$26,498,772 | \$26,897,540 | \$26,897,540 | \$19,003,786 | \$27,262,375 | \$364,835 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 161,133 | 175,970 | 175,970 | 131,978 | 258,012 | 82,042 |
| Transfers Out: | \$161,133 | \$175,970 | \$175,970 | \$131,978 | \$258,012 | \$82,042 |
| Reserves - Claims: | | | | | | |
| 5990053 - Reserve For Claims | 0 | 8,532,183 | 8,863,115 | 0 | 7,676,370 | -855,813 |

504-HEALTH INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Claims: | \$0 | \$8,532,183 | \$8,863,115 | \$0 | \$7,676,370 | -\$855,813 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 1,148,840 | 1,148,840 | 0 | 2,936,092 | 1,787,252 |
| Reserves - Restricted: | \$0 | \$1,148,840 | \$1,148,840 | \$0 | \$2,936,092 | \$1,787,252 |
| TOTAL EXPENDITURES: | \$26,804,401 | \$36,884,155 | \$37,215,087 | \$19,240,932 | \$38,277,283 | \$1,393,128 |

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.

Personnel Services supports 0.68 FTEs, which remains unchanged from the FY22 Adopted Budget. Personnel Services increased \$3,561 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$6,070 over the FY22 Adopted Budget due to an increase for Insurance Premiums.

Transfers Out decreased \$417 from the FY22 Adopted Budget due to the cost allocation plan.

Reserves were established in accordance with the Budget Policy.

Overall, at this point in time in the budget process, this Fund is reflecting an increase of \$176,660 as Open Enrollment for FY23 has not been completed. Once completed, this Fund will be adjusted to reflect costs associated with plan selections as well as revised Overhead rates.

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

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 499,885 | 722,950 | 722,950 | 410,720 | 781,483 | 58,533 |
| Miscellaneous Revenues | 1,918 | 0 | 0 | -1,085 | 0 | 0 |
| Fund Balance | 0 | 895,583 | 949,846 | 0 | 1,013,710 | 118,127 |
| Total | 501,803 | 1,618,533 | 1,672,796 | 409,635 | 1,795,193 | 176,660 |
| Expenditures | | | | | | |
| Personnel Services | 44,655 | 55,889 | 55,889 | 43,906 | 59,450 | 3,561 |
| Operating Expenses | 414,866 | 607,689 | 607,689 | 294,808 | 613,759 | 6,070 |
| Transfers Out | 21,609 | 38,923 | 38,923 | 29,192 | 38,506 | -417 |
| Reserves - Operating | 0 | 7,417 | 7,417 | 0 | 13,819 | 6,402 |
| Reserves - Claims | 0 | 908,615 | 962,878 | 0 | 1,069,659 | 161,044 |
| Total | 481,129 | 1,618,533 | 1,672,796 | 367,907 | 1,795,193 | 176,660 |

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

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 34,146 | 38,828 | 38,828 | 27,322 | 40,489 | 1,661 |
| 5120002 - Disaster Relief | 125 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 750 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -678 | -678 | 0 | -710 | -32 |
| 5140000 - Overtime | 15 | 50 | 50 | 5 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 2,934 | 0 | 0 | 1,444 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 213 | 0 | 0 | 205 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 777 | 0 | 0 | 537 | 0 | 0 |
| 5210000 - Fica Taxes | 2,829 | 2,972 | 2,972 | 2,229 | 3,098 | 126 |
| 5220000 - Retirement Contributions | 4,975 | 5,328 | 5,328 | 4,068 | 6,085 | 757 |
| 5221000 - Opeb Gasb 45 | -10,431 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 8,577 | 8,900 | 8,900 | 6,969 | 9,948 | 1,048 |
| 5231000 - Life Insurance | 39 | 40 | 40 | 29 | 40 | 0 |
| 5232000 - Dental Insurance | 223 | 220 | 220 | 168 | 204 | -16 |
| 5233000 - Lt Disability Insurance | 61 | 60 | 60 | 47 | 66 | 6 |
| 5233100 - St Disability Insurance | 109 | 109 | 109 | 85 | 114 | 5 |
| 5240000 - Workers' Compensation | 64 | 60 | 60 | 48 | 66 | 6 |
| Personnel Services: | \$44,655 | \$55,889 | \$55,889 | \$43,906 | \$59,450 | \$3,561 |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 177 | 240 | 240 | 240 | 240 | 0 |
| 5450001 - Insurance Premium | 414,266 | 607,032 | 607,032 | 294,159 | 613,102 | 6,070 |
| 5490500 - Reimbursement Of Py Revenue | 7 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 163 | 150 | 150 | 150 | 150 | 0 |
| 5490502 - OH-Property & Liability Insurance | 28 | 39 | 39 | 39 | 39 | 0 |
| 5490503 - OH-Dental Insurance | 57 | 53 | 53 | 53 | 53 | 0 |
| 5490504 - OH-Health Insurance | 167 | 167 | 167 | 167 | 167 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 0 | 8 | 8 | 0 | 8 | 0 |
| Operating Expenses: | \$414,866 | \$607,689 | \$607,689 | \$294,808 | \$613,759 | \$6,070 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 21,609 | 38,923 | 38,923 | 29,192 | 38,506 | -417 |
| Transfers Out: | \$21,609 | \$38,923 | \$38,923 | \$29,192 | \$38,506 | -\$417 |
| Reserves - Operating: | | | | | | |
| 5990020 - Reserve For Contingency | 0 | 7,417 | 7,417 | 0 | 13,819 | 6,402 |
| Reserves - Operating: | \$0 | \$7,417 | \$7,417 | \$0 | \$13,819 | \$6,402 |
| Reserves - Claims: | | | | | | |
| 5990053 - Reserve For Claims | 0 | 908,615 | 962,878 | 0 | 1,069,659 | 161,044 |
| Reserves - Claims: | \$0 | \$908,615 | \$962,878 | \$0 | \$1,069,659 | \$161,044 |
| TOTAL EXPENDITURES: | \$481,129 | \$1,618,533 | \$1,672,796 | \$367,907 | \$1,795,193 | \$176,660 |

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 1.30 FTEs, which is an increase of 1.00 FTE over the FY22 Adopted Budget due to the request for a Fleet Acquisition & Replacement Coordinator position in FY23. Personnel Services increased \$86,189 due to the above FTE addition and the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses increased \$40,607 over the FY22 Adopted Budget primarily due to Other Contractual Services, which include costs for the new positions and the remaining available balance of the Fund to support operations.

Debt Service as well as Reserves for Debt are budgeted to support vehicle leases.

Transfers Out include 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 \$106,833 over the FY22 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, which will be revised for the next stage of the Budget.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 103,320 | 147,272 | 147,272 | 147,272 | 146,452 | -820 |
| Miscellaneous Revenues | -347 | 0 | 0 | -208 | 0 | 0 |
| Fund Balance | 0 | 0 | 106,764 | 0 | 107,653 | 107,653 |
| Total | 102,973 | 147,272 | 254,036 | 147,064 | 254,105 | 106,833 |
| Expenditures | | | | | | |
| Personnel Services | 38,559 | 39,761 | 39,761 | 31,255 | 125,950 | 86,189 |
| Operating Expenses | 10,726 | 13,067 | 119,831 | 7,245 | 53,674 | 40,607 |
| Capital Outlay | 0 | 18,950 | 18,950 | 0 | 0 | -18,950 |
| Debt Service | 1,834 | 23,117 | 23,117 | 1,767 | 26,615 | 3,498 |
| Transfers Out | 39,555 | 40,818 | 40,818 | 30,614 | 34,558 | -6,260 |
| Reserves - Debt | 0 | 11,559 | 11,559 | 0 | 13,308 | 1,749 |
| Total | 90,673 | 147,272 | 254,036 | 70,881 | 254,105 | 106,833 |

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 25,745 | 29,070 | 29,070 | 21,336 | 85,220 | 56,150 |
| 5126000 - Other Salary | 0 | 0 | 0 | 75 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -509 | -509 | 0 | -1,491 | -982 |
| 5160000 - Compensated Annual Leave | 2,329 | 0 | 0 | 874 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 391 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 560 | 0 | 0 | 621 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,089 | 0 | 0 | 182 | 0 | 0 |
| 5210000 - Fica Taxes | 2,225 | 2,223 | 2,223 | 1,703 | 6,519 | 4,296 |
| 5220000 - Retirement Contributions | 3,022 | 3,145 | 3,145 | 2,504 | 10,150 | 7,005 |
| 5221000 - Opeb Gasb 45 | -1,647 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 3,969 | 4,941 | 4,941 | 3,284 | 23,978 | 19,037 |
| 5231000 - Life Insurance | 28 | 29 | 29 | 22 | 86 | 57 |
| 5232000 - Dental Insurance | 84 | 96 | 96 | 62 | 355 | 259 |
| 5233000 - Lt Disability Insurance | 43 | 47 | 47 | 35 | 137 | 90 |
| 5233100 - St Disability Insurance | 79 | 84 | 84 | 63 | 245 | 161 |
| 5240000 - Workers' Compensation | 643 | 635 | 635 | 496 | 751 | 116 |
| Personnel Services: | \$38,559 | \$39,761 | \$39,761 | \$31,255 | \$125,950 | \$86,189 |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 1,451 | 1,028 | 107,792 | 765 | 39,505 | 38,477 |
| 5400000 - Travel And Per Diem | 412 | 385 | 385 | 6 | 385 | 0 |
| 5410000 - Communications | 2,212 | 2,850 | 2,850 | 1,627 | 3,750 | 900 |
| 5430000 - Utility Services | 1,130 | 1,350 | 1,350 | 771 | 1,377 | 27 |
| 5450000 - Insurance | 2,941 | 546 | 546 | 546 | 546 | 0 |
| 5460000 - Repair & Maintenance Svcs | 349 | 1,570 | 1,570 | 244 | 1,570 | 0 |
| 5470000 - Printing And Binding | 63 | 0 | 0 | 0 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 72 | 66 | 66 | 66 | 289 | 223 |
| 5490502 - OH-Property & Liability Insuranc | 462 | 89 | 89 | 89 | 89 | 0 |
| 5490503 - OH-Dental Insurance | 24 | 24 | 24 | 24 | 103 | 79 |
| 5490504 - OH-Health Insurance | 74 | 74 | 74 | 74 | 323 | 249 |
| 5490505 - OH-Life/AD&D, STD, LTD | 14 | 16 | 16 | 16 | 68 | 52 |
| 5490511 - OH-Fleet Fuel | 760 | 1,068 | 1,068 | 1,068 | 1,068 | 0 |
| 5511000 - Office Supplies | 247 | 2,120 | 2,120 | 1,637 | 2,720 | 600 |
| 5520000 - Operating Supplies | 0 | 426 | 426 | 313 | 426 | 0 |
| 5590000 - Depreciation | 515 | 1,455 | 1,455 | 0 | 1,455 | 0 |
| Operating Expenses: | \$10,726 | \$13,067 | \$119,831 | \$7,245 | \$53,674 | \$40,607 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 0 | 18,950 | 18,950 | 0 | 0 | -18,950 |
| Capital Outlay: | \$0 | \$18,950 | \$18,950 | \$0 | \$0 | -\$18,950 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 0 | 21,283 | 21,283 | 0 | 25,278 | 3,995 |
| 5720000 - Interest | 1,834 | 1,834 | 1,834 | 1,767 | 1,337 | -497 |
| Debt Service: | \$1,834 | \$23,117 | \$23,117 | \$1,767 | \$26,615 | \$3,498 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 37,602 | 38,853 | 38,853 | 29,140 | 32,554 | -6,299 |
| 5910158 - Tran Out-intergov Radio Commu | 1,953 | 1,965 | 1,965 | 1,474 | 2,004 | 39 |
| Transfers Out: | \$39,555 | \$40,818 | \$40,818 | \$30,614 | \$34,558 | -\$6,260 |

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Debt: | | | | | | |
| 5990032 - Res For Debt - Future Payment | 0 | 11,559 | 11,559 | 0 | 13,308 | 1,749 |
| Reserves - Debt: | \$0 | \$11,559 | \$11,559 | \$0 | \$13,308 | \$1,749 |
| TOTAL EXPENDITURES: | \$90,673 | \$147,272 | \$254,036 | \$70,881 | \$254,105 | \$106,833 |

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 18.30 FTEs, which is an increase of 1.00 FTE over the FY22 Adopted Budget due to the request for a Heavy Equipment Mechanic position which is 100% supported by the Countywide Fire Fund (134). Personnel Services increased \$122,010 primarily due to the above FTE addition and the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating increased \$179,153 over the FY22 Adopted Budget primarily due to costs associated with repair and maintenance for vehicles.

Capital Outlay includes a trailer mounted pressure washer.

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 FY22 are as accurate as possible. This Fund will continue to be evaluated and any changes, if necessary, will be made.

Overall, this Fund increased \$347,909 from the FY22 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 two positions.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|-------------------------|---------------------------|---------------------------|-------------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 2,614,269 | 3,000,994 | 3,000,994 | 1,603,276 | 3,269,261 | 268,267 |
| Miscellaneous Revenues | 23,082 | 0 | 0 | -30 | 0 | 0 |
| Transfers In | 42,918 | 44,454 | 44,454 | 33,341 | 124,096 | 79,642 |
| Fund Balance | 0 | 0 | 29,748 | 0 | 0 | 0 |
| Total | <u>2,680,269</u> | <u>3,045,448</u> | <u>3,075,196</u> | <u>1,636,586</u> | <u>3,393,357</u> | <u>347,909</u> |
| Expenditures | | | | | | |
| Personnel Services | 1,304,029 | 1,322,399 | 1,322,399 | 967,495 | 1,444,409 | 122,010 |
| Operating Expenses | 1,260,303 | 1,284,159 | 1,313,907 | 931,655 | 1,463,312 | 179,153 |
| Capital Outlay | 0 | 0 | 0 | 0 | 8,571 | 8,571 |
| Transfers Out | 309,021 | 438,890 | 438,890 | 329,168 | 477,065 | 38,175 |
| Total | <u>2,873,353</u> | <u>3,045,448</u> | <u>3,075,196</u> | <u>2,228,318</u> | <u>3,393,357</u> | <u>347,909</u> |

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 743,458 | 858,599 | 858,599 | 566,576 | 938,364 | 79,765 |
| 5120002 - Disaster Relief | 1,456 | 0 | 0 | 0 | 0 | 0 |
| 5126000 - Other Salary | 0 | 0 | 0 | 23,338 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -15,582 | -15,582 | 0 | -16,983 | -1,401 |
| 5140000 - Overtime | 20,250 | 31,955 | 31,955 | 13,128 | 31,955 | 0 |
| 5160000 - Compensated Annual Leave | 48,317 | 0 | 0 | 33,677 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 4,766 | 0 | 0 | 1,349 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,956 | 0 | 0 | 2,119 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 32,756 | 0 | 0 | 25,768 | 0 | 0 |
| 5210000 - Fica Taxes | 61,377 | 68,127 | 68,127 | 48,334 | 74,230 | 6,103 |
| 5220000 - Retirement Contributions | 88,136 | 96,357 | 96,357 | 70,428 | 115,563 | 19,206 |
| 5221000 - Opeb Gasb 45 | 40,979 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 229,525 | 253,158 | 253,158 | 160,768 | 270,771 | 17,613 |
| 5231000 - Life Insurance | 834 | 898 | 898 | 603 | 982 | 84 |
| 5232000 - Dental Insurance | 4,670 | 4,963 | 4,963 | 3,301 | 4,924 | -39 |
| 5233000 - Lt Disability Insurance | 1,308 | 1,424 | 1,424 | 974 | 1,549 | 125 |
| 5233100 - St Disability Insurance | 2,368 | 2,578 | 2,578 | 1,762 | 2,807 | 229 |
| 5240000 - Workers' Compensation | 21,872 | 19,922 | 19,922 | 15,370 | 20,247 | 325 |
| Personnel Services: | \$1,304,029 | \$1,322,399 | \$1,322,399 | \$967,495 | \$1,444,409 | \$122,010 |
| Operating Expenses: | | | | | | |
| 5314000 - Medical Svcs | 0 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5340000 - Other Contractual Services | 9,988 | 10,260 | 10,260 | 5,577 | 12,493 | 2,233 |
| 5400000 - Travel And Per Diem | 1,549 | 3,300 | 3,300 | 1,436 | 3,300 | 0 |
| 5410000 - Communications | 3,809 | 3,700 | 3,700 | 2,920 | 4,110 | 410 |
| 5420000 - Freight & Postage Services | 314 | 550 | 550 | 164 | 550 | 0 |
| 5430000 - Utility Services | 8,474 | 10,125 | 10,125 | 5,785 | 10,328 | 203 |
| 5440000 - Rentals And Leases | 912 | 1,790 | 1,790 | 1,300 | 2,485 | 695 |
| 5450000 - Insurance | 14,834 | 16,283 | 16,283 | 16,283 | 16,283 | 0 |
| 5460000 - Repair & Maintenance Svcs | 9,914 | 53,975 | 53,975 | 26,053 | 50,400 | -3,575 |
| 5462000 - Rep & Maint-automotive | 1,030,315 | 927,645 | 957,393 | 776,588 | 1,114,875 | 187,230 |
| 5462999 - Rep & Maint-Auto Contra Acct | -12,684 | 0 | 0 | -8,490 | -27,000 | -27,000 |
| 5490501 - OH-Workers' Compensation | 4,152 | 3,858 | 3,858 | 3,858 | 4,081 | 223 |
| 5490502 - OH-Property & Liability Insuranc | 2,331 | 2,662 | 2,662 | 2,662 | 2,662 | 0 |
| 5490503 - OH-Dental Insurance | 1,419 | 1,366 | 1,366 | 1,366 | 1,445 | 79 |
| 5490504 - OH-Health Insurance | 4,307 | 4,307 | 4,307 | 4,307 | 4,556 | 249 |
| 5490505 - OH-Life/AD&D, STD, LTD | 878 | 900 | 900 | 900 | 952 | 52 |
| 5490509 - OH-Fleet Oversight | 4,200 | 7,216 | 7,216 | 7,216 | 7,216 | 0 |
| 5490511 - OH-Fleet Fuel | 6,080 | 15,664 | 15,664 | 15,664 | 15,664 | 0 |
| 5511000 - Office Supplies | 620 | 1,070 | 1,070 | 739 | 1,070 | 0 |
| 5520000 - Operating Supplies | 5,445 | 8,492 | 8,492 | 8,473 | 9,092 | 600 |
| 5520020 - Computer Hardware, Non-Capit. | 2,370 | 0 | 0 | 0 | 0 | 0 |
| 5521000 - Gas & Oil | 45,630 | 83,571 | 83,571 | 36,336 | 92,425 | 8,854 |
| 5524000 - Oper Supp-miscellaneous | 1,628 | 2,700 | 2,700 | 2,673 | 2,700 | 0 |
| 5524500 - Cleaning Supplies | 1,620 | 2,500 | 2,500 | 715 | 2,500 | 0 |
| 5525000 - Tools | 4,414 | 4,250 | 4,250 | 4,254 | 11,150 | 6,900 |
| 5525500 - Allowance | 3,571 | 3,500 | 3,500 | 2,944 | 5,500 | 2,000 |
| 5540000 - Books,pubs,subs & Membership | 597 | 5,600 | 5,600 | 3,098 | 5,600 | 0 |
| 5550000 - Training | 2,426 | 25,000 | 25,000 | 8,837 | 25,000 | 0 |

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5590000 - Depreciation | 101,193 | 82,875 | 82,875 | 0 | 82,875 | 0 |
| Operating Expenses: | \$1,260,303 | \$1,284,159 | \$1,313,907 | \$931,655 | \$1,463,312 | \$179,153 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 0 | 0 | 0 | 0 | 8,571 | 8,571 |
| Capital Outlay: | \$0 | \$0 | \$0 | \$0 | \$8,571 | \$8,571 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 294,374 | 424,159 | 424,159 | 318,119 | 462,032 | 37,873 |
| 5910158 - Tran Out-intergov Radio Commu | 14,647 | 14,731 | 14,731 | 11,048 | 15,033 | 302 |
| Transfers Out: | \$309,021 | \$438,890 | \$438,890 | \$329,168 | \$477,065 | \$38,175 |
| TOTAL EXPENDITURES: | \$2,873,353 | \$3,045,448 | \$3,075,196 | \$2,228,318 | \$3,393,357 | \$347,909 |

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 FY22 Adopted Budget. Personnel Services increased \$3,750 from the FY22 Adopted Budget due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates increased for FY23; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 4% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating increased \$865,592 over the FY22 Adopted Budget primarily due to increases in Gas & Oil costs.

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.

Transfers Out include 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 \$229,261 from the FY22 Adopted Budget.

REVENUES

The Fleet Fuel Internal Service Fund accounts for costs 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, which will be revised for the next stage of the Budget.

511-FLEET FUEL INTERNAL SERVICE FUND

| | FY21 Actuals | FY22 Adopted Budget | FY22 Revised Budget | FY22 YTD | FY23 Recommended Budget | FY23 Recommended minus FY22 Adopted |
|------------------------|------------------|---------------------------|---------------------------|------------------|-------------------------------|--|
| Revenues | | | | | | |
| Charges For Services | 1,316,107 | 1,901,433 | 1,901,433 | 1,261,907 | 2,332,632 | 431,199 |
| Miscellaneous Revenues | 1,772 | 0 | 0 | -1,359 | 0 | 0 |
| Transfers In | 146,000 | 578,000 | 578,000 | 433,500 | 0 | -578,000 |
| Fund Balance | 0 | 573,468 | 1,023,365 | 0 | 491,008 | -82,460 |
| Total | 1,463,879 | 3,052,901 | 3,502,798 | 1,694,047 | 2,823,640 | -229,261 |
| Expenditures | | | | | | |
| Personnel Services | 78,429 | 76,972 | 76,972 | 60,267 | 80,722 | 3,750 |
| Operating Expenses | 1,121,232 | 1,776,836 | 2,226,733 | 1,211,146 | 2,642,428 | 865,592 |
| Capital Outlay | 0 | 1,087,121 | 1,087,121 | 313,750 | 0 | -1,087,121 |
| Transfers Out | 89,994 | 111,972 | 111,972 | 83,979 | 100,490 | -11,482 |
| Total | 1,289,654 | 3,052,901 | 3,502,798 | 1,669,142 | 2,823,640 | -229,261 |

511-FLEET FUEL INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|--------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 46,751 | 53,934 | 53,934 | 36,726 | 56,091 | 2,157 |
| 5126000 - Other Salary | 0 | 0 | 0 | 1,800 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -978 | -978 | 0 | -1,016 | -38 |
| 5140000 - Overtime | 92 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| 5160000 - Compensated Annual Leave | 3,576 | 0 | 0 | 3,057 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 249 | 0 | 0 | 292 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,687 | 0 | 0 | 1,671 | 0 | 0 |
| 5210000 - Fica Taxes | 4,062 | 4,281 | 4,281 | 3,316 | 4,443 | 162 |
| 5220000 - Retirement Contributions | 5,369 | 6,052 | 6,052 | 4,542 | 6,919 | 867 |
| 5221000 - Opeb Gasb 45 | 5,999 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 8,854 | 9,659 | 9,659 | 7,270 | 10,299 | 640 |
| 5231000 - Life Insurance | 51 | 57 | 57 | 42 | 59 | 2 |
| 5232000 - Dental Insurance | 67 | 345 | 345 | 259 | 345 | 0 |
| 5233000 - Lt Disability Insurance | 79 | 88 | 88 | 67 | 92 | 4 |
| 5233100 - St Disability Insurance | 144 | 161 | 161 | 120 | 169 | 8 |
| 5240000 - Workers' Compensation | 1,448 | 1,373 | 1,373 | 1,106 | 1,321 | -52 |
| Personnel Services: | \$78,429 | \$76,972 | \$76,972 | \$60,267 | \$80,722 | \$3,750 |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 503 | 582 | 582 | 331 | 680 | 98 |
| 5410000 - Communications | 550 | 2,360 | 2,360 | 283 | 2,360 | 0 |
| 5430000 - Utility Services | 1,694 | 2,025 | 2,025 | 1,157 | 2,065 | 40 |
| 5450000 - Insurance | 221 | 371 | 371 | 371 | 371 | 0 |
| 5460000 - Repair & Maintenance Svcs | 58,671 | 74,355 | 74,355 | 52,114 | 74,355 | 0 |
| 5462000 - Rep & Maint-automotive | 110 | 1,000 | 1,000 | 57 | 1,000 | 0 |
| 5490501 - OH-Workers' Compensation | 252 | 235 | 235 | 235 | 235 | 0 |
| 5490502 - OH-Property & Liability Insuranc | 35 | 61 | 61 | 61 | 61 | 0 |
| 5490503 - OH-Dental Insurance | 86 | 83 | 83 | 83 | 83 | 0 |
| 5490504 - OH-Health Insurance | 262 | 262 | 262 | 262 | 262 | 0 |
| 5490505 - OH-Life/AD&D, STD, LTD | 99 | 54 | 54 | 54 | 54 | 0 |
| 5520000 - Operating Supplies | 0 | 125 | 125 | 111 | 150 | 25 |
| 5521000 - Gas & Oil | 981,050 | 1,646,762 | 2,096,659 | 1,155,723 | 2,515,208 | 868,446 |
| 5521999 - Gas & Oil Contra Acct | -1,115 | 0 | 0 | -1,804 | -3,125 | -3,125 |
| 5524000 - Oper Supp-miscellaneous | 45 | 500 | 500 | 0 | 500 | 0 |
| 5525000 - Tools | 0 | 250 | 250 | 0 | 250 | 0 |
| 5540000 - Books,pubs,subs & Membership | 1,863 | 1,886 | 1,886 | 1,458 | 1,994 | 108 |
| 5541000 - Registration Fees | 700 | 1,600 | 1,600 | 650 | 1,600 | 0 |
| 5590000 - Depreciation | 76,206 | 44,325 | 44,325 | 0 | 44,325 | 0 |
| Operating Expenses: | \$1,121,232 | \$1,776,836 | \$2,226,733 | \$1,211,146 | \$2,642,428 | \$865,592 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 0 | 1,087,121 | 1,087,121 | 313,750 | 0 | -1,087,121 |
| Capital Outlay: | \$0 | \$1,087,121 | \$1,087,121 | \$313,750 | \$0 | -\$1,087,121 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 87,064 | 109,025 | 109,025 | 81,769 | 97,483 | -11,542 |
| 5910158 - Tran Out-intergov Radio Commu | 2,930 | 2,947 | 2,947 | 2,210 | 3,007 | 60 |
| Transfers Out: | \$89,994 | \$111,972 | \$111,972 | \$83,979 | \$100,490 | -\$11,482 |

511-FLEET FUEL INTERNAL SERVICE FUND

| Expenditure Categories: | FY21 Actuals: | FY22 Adopted: | FY22 Revised: | FY22 YTD: | FY23 Recommended: | FY23 Recommended minus FY22 Adopted: |
|----------------------------|------------------|------------------|------------------|--------------|----------------------|---|
| TOTAL EXPENDITURES: | \$1,289,654 | \$3,052,901 | \$3,502,798 | \$1,669,142 | \$2,823,640 | -\$229,261 |