

TENTATIVE BUDGET

FISCAL YEAR 2023



OSCEOLA
COUNTY

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TO: Honorable Chair and County Commissioners
THROUGH: Don Fisher, County Manager
FROM: Matt Fuhrer, OMB Director
DATE: September 2, 2022
RE: Fiscal Year 2023 (FY23) Tentative Budget



In preparation for the First Public Hearing, we are pleased to submit the FY23 Tentative Budget. As described in detail below, subsequent to the Recommended Budget in July, there have been changes resulting in a submitted Tentative Budget of \$1,703,854,278. This is an increase of \$8,113,547 from the Recommended Budget, but still a decrease of \$263,772,993 from the FY22 Adopted Budget.

COUNTYWIDE BUDGET SUMMARY - FY23 TENTATIVE BUDGET:

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY22 Adopted Budget, reports are attached to this memorandum that identify both variances. In particular, the first document attached to this memorandum is a Countywide Budget Summary. This report provides a comparison from the FY22 Adopted Budget to the FY23 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled “* **Variance.**” This column is the Tentative Budget minus the Recommended Budget. It is important to note that all funds containing personnel services are subject to changes associated with the implementation of the compensation study along with changes in employee plan selections during Open Enrollment. Operating changes not specifically noted within the fund summary includes overhead allocations and corrections to property and liability insurance. Additionally, reserves were adjusted in accordance with the Budget Policy. As a result, staff respectfully submits the following summary to aid in the review of the reports.

COUNTYWIDE REVENUES: For the Tentative Budget, when compared to FY22, Intergovernmental Revenue (Grant funding) and Fund Balance does not reflect remaining balances for ongoing grants and capital projects as these funds will be included in the Recommended Final Budget to ensure estimates are as accurate as possible.

In addition, staff reviewed prior Fund Balance and Revenue projections, Department of Revenue (DOR) projections, and additional receipts in order to continue to evaluate projections. A summary of this review process is detailed as follows:

- Ad Valorem has no changes from Recommended in correlation to the proposed Millage Rates and distributed TRIM notice; however, a reduction to the neighborhood serving MSTU for Indian Wells may be recommended as a result of change in County-provided services.
- Review of projections for Other Taxes resulted in an increase. In particular, as discussed during the presentation of the Recommended Budget, staff continued to review the additional months

of collections in FY22 for the Tourist Development Taxes (TDT). As a result, staff is recommending an increase, but projections remain conservative with the uncertainty of the potential impacts of elevated inflation on the tourism industry.

- Permits, Fees, and Special Assessments decreased slightly due to finalizing the calculations of the W192 capital and maintenance assessments in accordance with the MSBU program. The calculation of the rates has been finalized; thus, revenues now reflect the needed amounts for FY23.
- Intergovernmental Revenue reflects an increase primarily due to the inclusion of the Master Surface Water Management Plan Grant for the FY23 budget due to the project not starting in FY22. There is still an overall decrease when compared with the current fiscal year as ongoing grant funds have not been incorporated yet. These will be reflected in the Recommended Final Budget.
- Charges for Services increased as a result of adjustments from employee plan selections during Open Enrollment, including all new FTE requests at the full benefit rate.
- Miscellaneous Revenues increased \$488,742 due to the re-establishment of the \$500,000 Transportation Alternatives Set-Aside Grant Program which was partially offset by a small reduction in projected interest earnings.
- Transfers In increased overall due to the closure of Fund 150 and transfer of the remaining fund balance to the General Fund for the continuance of Board approved activities and the increase in the Designated Ad Valorem Tax (DAT). Other notable changes include a reduction due to a reimbursement for HOME funds occurring in FY22.
- Other Sources decreased due to a revision of the projected excess fees to be returned by the Sheriff.
- Fund Balance decreased primarily due to an update of the balance forward within the Intergovernmental Radio Communication Fund and associated decreases in balance forward for the self-insurance funds. This will be adjusted for the Recommended Final Budget as projections will be adjusted and ongoing Capital projects will be incorporated.

COUNTYWIDE EXPENDITURES:

- Personnel Services continues to reflect changes made in the Recommended Budget such as the new recommended Full-Time Equivalent (FTE) positions, the 4% across the board salary adjustment for eligible employees and an increase in costs of employee related benefits. The Tentative Budget includes the compensation plan study impact and now reflects adjustments due to employee plan selections during Open Enrollment.
- Operating adjustments since the Recommended Budget are primarily Overhead Allocations for the Internal Service Funds; inclusion of the Tax Collector’s budget request for FY23; inclusion of the Master Surface Water Management Plan Grant and County match for the FY23 budget due to the project not starting in FY22; and finalization of the allocation of property and general liability insurances across the different Funds and departments.
- Capital Outlay increased from the Recommended Budget due to appropriating TDT funds in accordance with the study for the Boggy Creek Road project and the Sheriff revised budget request for vehicles. Additional changes include phasing the Mosquito Control Facility renovations

over FY23 and FY24. Remaining efforts for all ongoing projects will be carried forward for inclusion in the Recommended Final Budget.

- Debt Service decreased from the Recommended Budget due to the TDT Revenue Refunding Bond 2022.
- Grants and Aids were revised to include funding for the new Heart of Florida United Way 988 Support Line.
- Transfers Out increased due to additional support of Transportation, Road Resurfacing, and adjustments to the Clerk of the Circuit Court's budget request. The increase was offset by eliminating the transfer to the West 192 Development Authority as funds will remain in the General Fund to continue to support the Board approved programs along the W192 corridor. Additionally, the Transfer to the HOME Fund was removed as it was completed in FY22, and the Sheriff's budget was reduced based on their revised submission.
- Reserves continue to be set in accordance with Policy, State Statutes, actuarial reports, approved agreements, and bond covenants. Funds remain set aside for disaster recovery expenses pending reimbursement from FEMA for Hurricane Irma. In addition, the largest reserve is to support the ongoing, approved complete streets projects. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
 - Reserves - Operating, Debt, Claims, and Stability were all adjusted in accordance with the requirements within each specific Fund;
 - Reserves – Capital decreased as a result of balancing Funds and the closeout of Fund 150 and the transfer of remaining fund balance to the General Fund to continue Board approved activities;
 - Reserves – Restricted increased due to actuarial requirements associated with the Property and Casualty Insurance Internal Service Fund;
 - Reserves – Debt have been adjusted in accordance with bond requirements resulting in an increase of \$1.6M over the Recommended Budget;
 - Reserves – Claims were adjusted in accordance with the adjustments to Fund Balance and in accordance with the actuarial studies;
 - Reserves – Assigned decreased in order to appropriate funds for the Debris Management Plan for Hurricane Irma and for the Master Surface Water Management Plan project.

FUND SUMMARY GROUPS - FY23 TENTATIVE BUDGET:

Immediately following the Countywide Budget Summary are the Fund Summary Groups. These reports are presented in the same format as the Countywide Budget Summary and are summarized below. Since some of the impacts for Countywide also impact the individual Fund Groups, the following will attempt to concentrate on what is unique to the Fund Group to avoid duplication.

GENERAL FUNDS: The General Funds include Fund 001 - General Fund and the sub-fund for the Dedicated Ad Valorem Tax (DAT). Cumulatively, the Tentative Budget for these two Funds for FY23 is \$476,237,819 which is an increase of \$7,246,999 from the Recommended FY23 Budget. The DAT Fund (\$16,816,503) is dedicated to transportation needs and only accounts for the transfer to Fund 102-Transportation Trust Fund and is also reflected in the Transfers-Out line in the General Fund, the rest

of this section will specifically speak to Fund 001 - General Fund as compared to the Recommended Budget submitted in July.

Revenues: Consistent with the changes that were implemented and noted under the Countywide discussion, Transfers In from Fund 150 and an increase in the DAT Transfer were adjusted.

Expenditures:

- There were no changes to Personnel Services other than those noted in the Countywide summary.
- Operating Expenses increased from the Recommended Budget by more than \$5.7M due to the inclusion of the Tax Collector's submitted budget to reflect their FY23 request, planning for the implementation of the updated compensation study and overhead allocations.
- Capital Outlay decreased by \$1.2M from the Recommended Budget due to the phasing of the Mosquito Control Facility renovations in FY23 and FY24.
- There were no adjustments to Debt Service.
- Transfers Out has decreased due to the closeout of Fund 150 and a revised Sheriff budget request.
- Reserves were adjusted in accordance with the Budget Policy.

SPECIAL REVENUE FUNDS: The County has 44 Special Revenue Funds and each one is detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds \$657,877,531 is a decrease of \$65,043,268 from FY22 Adopted Budget but an increase of \$13,996,811 from the FY23 Recommended Budget.

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

- Ad Valorem Taxes reflects no changes from Recommended in correlation to the proposed Millage Rates and distributed TRIM notice; however, a reduction to the neighborhood serving MSTU for Indian Wells may be recommended as a result of change in County-provided services.
- Other Taxes which includes Tourist Development Taxes have been revised and increased based on additional months of revenue collections in FY22 since the Recommended Budget projection was completed.
- Permits, Fees & Special Assessments decreased primarily due to the reduction in W192 Special Assessments as noted in the Countywide summary.
- Intergovernmental Revenue reflects an increase due to the Master Surface Water Management Plan grant and matching revenue due to the project not starting in FY22.
- Charges for Services reflect no change since the Recommended Budget.
- Miscellaneous Revenues increased due to the re-establishment of the \$500,000 TAPS Grant.
- Transfers In was reduced from the Recommended Budget due to the closeout of Fund 150 as noted earlier.
- The increases in Fund Balance are due to revised projections of TDT revenue and updated projected Fund Balance in Fund 177 due to additional collections of fire impact fees in FY22. Staff

anticipates additional increases as ongoing grants and projects are included for the Recommended Final Budget.

Expenditures:

- Personnel Services reflects an increase primarily due to the implementation of the compensation plan study and adjustments to employee plan selections during Open Enrollment.
- Operating increased primarily due to contractual obligations associated with the Experience Kissimmee contract, additional funding for annual roadway resurfacing, the Master Surface Water Management Plan Grant adjustments including overhead allocations, and property & liability insurances.
- Capital Outlay increased due to appropriating TDT funds in accordance with the study for the Boggy Creek Road project; however, ongoing capital projects from FY22 have not been included but will be for the Recommended Final Budget.
- Grants & Aids reflect no changes compared to the Recommended Budget.
- Transfers Out increased from the Recommended budget primarily due to the closure of Fund 150 and transfer of the remaining fund balance to the General Fund for the continuance of Board approved activities.
- Reserves decreased from the Recommended Budget primarily due to the closure of Fund 150 , with the exception of an increase in Reserves Restricted. All other were adjusted in accordance with the Budget Policy or specific requirements of the funding source.

DEBT SERVICE FUNDS: The County has 20 Debt Service Funds included in the Tentative Budget Book. These Funds establish payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget. Adjustments include a decrease due to the TDT Revenue Refunding Bond 2022 (closing Fund 240, opening Fund 252) and the W192 Phase IIC (Fund 210) debt to reflect the amount of revenue needed as rates have been finalized. Reserves were adjusted as required per the debt requirements.

CAPITAL PROJECT FUNDS: The County's 8 Capital Project Funds account for management of the County's capital projects. These Funds are separated in accordance with the different funding sources and currently reflects a decrease from the FY22 Adopted of approximately (\$195M). This will be addressed in the Recommended Final Budget as staff will incorporate ongoing projects at that time. For the Tentative Budget adjustments from Recommended include a decrease in Fund Balance due to utilizing funding in FY22 for the Poinciana and Simpson Road projects and due to the revised budget submission from the Sheriff's Office for vehicles.

ENTERPRISE FUNDS: The County has two Enterprise Funds – Landfill / Solid Waste and Osceola Parkway. There are no adjustments to revenues from the Recommended Budget.

From the Recommended Budget, very slight changes were made to Expenditures. Personnel Services were adjusted slightly due to employee plan selections during Open Enrollment and the implementation of the compensation study. Operating increased slightly due to overhead allocations.

Reserves were adjusted in accordance with the Budget Policy and in accordance with the bond documents.

INTERNAL SERVICE FUNDS: Osceola County has 8 Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement basis. Since the Recommended Budget, several of these Funds were impacted as a result of the completion of Open Enrollment. As a result of plan selections and required Reserve accounts, Revenues in Charges for Services have increased.

The Open Enrollment changes also impacted Expenditures as Personnel Services increased slightly due to employee plan selections. Operating Expenses were adjusted as a result of overhead allocations. Reserves - Operating was adjusted in accordance with the Budget Policy, Reserves - Claims was adjusted in accordance with the adjustments to Fund Balance, and Reserves – Restricted in accordance with the actuarial studies.

CONCLUSION: Within the Fund Groups are a number of individual, balanced Funds that are accounted for separately based on their specific requirements. As a result, in addition to the information provided in this memorandum, the FY23 Tentative Budget Book also includes the following for each Fund:

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

As noted in the beginning of this memorandum the reports will provide a comparison from the FY22 Adopted Budget to the FY23 Tentative Budget and identification of changes made to the budget since the Recommended Budget through the shaded column that is labeled “*Variance.”

The FY23 Tentative Budget increased by \$8,113,547 since the Recommended Budget was presented in July, but reflects a decrease from the FY22 Adopted (\$263,772,993). However, it should be noted that the ongoing capital projects or grant funds have not yet been included, as they are included in the Recommended Final Budget to ensure that the estimates are as accurate as possible. As mentioned, the majority of the changes can be reconciled through the aforementioned adjustments to revenue projections, Personnel Services, Operating, Capital, and Debt Service.

As always, should you have any questions related to the Tentative Budget, staff will make themselves available to assist.

Countywide Budget Summary

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 273,653,841	\$ 319,453,146	\$ 319,453,146	\$ 0	\$ 45,799,305
PY Delinquent Ad Valorem Tax	\$ 83,224	\$ 82,024	\$ 82,024	\$ 0	\$(1,200)
Other Taxes	\$ 106,291,367	\$ 120,406,219	\$ 124,384,483	\$ 3,978,264	\$ 18,093,116
Permits, Fees & Special Assessments	\$ 142,286,351	\$ 157,635,111	\$ 157,250,223	\$(384,888)	\$ 14,963,872
Intergovernmental Revenue	\$ 191,951,602	\$ 120,296,538	\$ 121,555,817	\$ 1,259,279	\$(70,395,785)
Charges For Services	\$ 82,841,748	\$ 89,044,933	\$ 93,656,969	\$ 4,612,036	\$ 10,815,221
Judgment, Fines & Forfeits	\$ 2,466,483	\$ 2,478,545	\$ 2,478,545	\$ 0	\$ 12,062
Miscellaneous Revenues	\$ 44,404,591	\$ 9,543,019	\$ 10,031,761	\$ 488,742	\$(34,372,830)
Less 5% Statutory Reduction	\$(30,797,767)	\$(34,919,740)	\$(35,098,844)	\$(179,104)	\$(4,301,077)
Subtotal:	\$ 813,181,440	\$ 784,019,795	\$ 793,794,124	\$ 9,774,329	\$(19,387,316)
Transfers In	\$ 158,953,648	\$ 140,580,881	\$ 145,384,715	\$ 4,803,834	\$(13,568,933)
Other Sources	\$ 49,439,525	\$ 16,156,621	\$ 14,533,366	\$(1,623,255)	\$(34,906,159)
Fund Balance	\$ 946,052,658	\$ 754,983,434	\$ 750,142,073	\$(4,841,361)	\$(195,910,585)
REVENUES TOTAL:	\$ 1,967,627,271	\$ 1,695,740,731	\$ 1,703,854,278	\$ 8,113,547	\$(263,772,993)
EXPENDITURES:					
Personnel Services	\$ 152,361,088	\$ 165,033,429	\$ 165,419,738	\$ 386,309	\$ 13,058,650
Operating Expenses	\$ 355,496,094	\$ 329,079,348	\$ 343,328,838	\$ 14,249,490	\$(12,167,256)
Capital Outlay	\$ 429,575,137	\$ 293,130,173	\$ 298,154,133	\$ 5,023,960	\$(131,421,004)
Debt Service	\$ 61,792,927	\$ 62,248,604	\$ 57,714,094	\$(4,534,510)	\$(4,078,833)
Grants and Aids	\$ 123,261,488	\$ 32,510,424	\$ 32,657,336	\$ 146,912	\$(90,604,152)
Subtotal:	\$ 1,122,486,734	\$ 882,001,978	\$ 897,274,139	\$ 15,272,161	\$(225,212,595)
Transfers Out	\$ 262,445,426	\$ 254,700,052	\$ 257,890,088	\$ 3,190,036	\$(4,555,338)
Reserves - Operating	\$ 125,473,940	\$ 132,600,429	\$ 133,003,140	\$ 402,711	\$ 7,529,200
Reserves - Debt	\$ 66,954,100	\$ 66,495,405	\$ 68,154,537	\$ 1,659,132	\$ 1,200,437
Reserves - Capital	\$ 246,096,992	\$ 195,644,940	\$ 183,857,685	\$(11,787,255)	\$(62,239,307)
Reserves - Claims	\$ 13,081,999	\$ 11,813,987	\$ 13,007,611	\$ 1,193,624	\$(74,388)
Reserves - Assigned	\$ 79,526,790	\$ 82,333,465	\$ 80,394,077	\$(1,939,388)	\$ 867,287
Reserves - Restricted	\$ 24,721,892	\$ 29,374,102	\$ 31,869,247	\$ 2,495,145	\$ 7,147,355
Reserves - Stability	\$ 26,839,398	\$ 40,776,373	\$ 38,403,754	\$(2,372,619)	\$ 11,564,356
EXPENDITURES TOTAL:	\$ 1,967,627,271	\$ 1,695,740,731	\$ 1,703,854,278	\$ 8,113,547	\$(263,772,993)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)

GENERAL FUND – FUND GROUP					
	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 228,538,006	\$ 266,699,821	\$ 266,699,821	\$ 0	\$ 38,161,815
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 76,524	\$ 76,524	\$ 0	\$ 0
Other Taxes	\$ 23,737,725	\$ 23,647,135	\$ 23,647,135	\$ 0	\$(90,590)
Permits, Fees & Special Assessments	\$ 7,340,842	\$ 8,448,507	\$ 8,448,507	\$ 0	\$ 1,107,665
Intergovernmental Revenue	\$ 36,162,649	\$ 39,274,044	\$ 39,274,044	\$ 0	\$ 3,111,395
Charges For Services	\$ 2,021,825	\$ 1,853,572	\$ 1,853,572	\$ 0	\$(168,253)
Judgment, Fines & Forfeits	\$ 1,352,548	\$ 1,348,438	\$ 1,348,438	\$ 0	\$(4,110)
Miscellaneous Revenues	\$ 5,458,004	\$ 2,485,421	\$ 2,485,421	\$ 0	\$(2,972,583)
Less 5% Statutory Reduction	\$(15,089,440)	\$(17,217,571)	\$(17,217,571)	\$ 0	\$(2,128,131)
Subtotal:	\$ 289,598,683	\$ 326,615,891	\$ 326,615,891	\$ 0	\$ 37,017,208
Transfers In	\$ 27,511,130	\$ 28,748,487	\$ 38,023,086	\$ 9,274,599	\$ 10,511,956
Other Sources	\$ 3,881,768	\$ 4,765,815	\$ 2,765,815	\$(2,000,000)	\$(1,115,953)
Fund Balance	\$ 162,708,473	\$ 108,860,627	\$ 108,833,027	\$(27,600)	\$(53,875,446)
REVENUES TOTAL:	\$ 483,700,054	\$ 468,990,820	\$ 476,237,819	\$ 7,246,999	\$(7,462,235)
EXPENDITURES:					
Personnel Services	\$ 70,375,239	\$ 77,127,992	\$ 77,147,364	\$ 19,372	\$ 6,772,125
Operating Expenses	\$ 94,770,490	\$ 81,632,653	\$ 87,338,186	\$ 5,705,533	\$(7,432,304)
Capital Outlay	\$ 15,322,312	\$ 17,685,796	\$ 16,480,496	\$(1,205,300)	\$ 1,158,184
Debt Service	\$ 2,033,796	\$ 2,260,975	\$ 2,260,975	\$ 0	\$ 227,179
Grants and Aids	\$ 36,600,707	\$ 23,879,709	\$ 24,026,621	\$ 146,912	\$(12,574,086)
Subtotal:	\$ 219,102,544	\$ 202,587,125	\$ 207,253,642	\$ 4,666,517	\$(11,848,902)
Transfers Out	\$ 193,084,865	\$ 184,916,660	\$ 180,487,938	\$(4,428,722)	\$(12,596,927)
Reserves - Operating	\$ 64,523,274	\$ 63,308,499	\$ 63,544,266	\$ 235,767	\$(979,008)
Reserves - Debt	\$ 419,357	\$ 559,262	\$ 559,262	\$ 0	\$ 139,905
Reserves - Capital	\$ 2,118,723	\$ 2,379,439	\$ 9,550,928	\$ 7,171,489	\$ 7,432,205
Reserves - Assigned	\$ 4,042,798	\$ 12,816,201	\$ 12,418,149	\$(398,052)	\$ 8,375,351
Reserves - Stability	\$ 408,493	\$ 2,423,634	\$ 2,423,634	\$ 0	\$ 2,015,141
EXPENDITURES TOTAL:	\$ 483,700,054	\$ 468,990,820	\$ 476,237,819	\$ 7,246,999	\$(7,462,235)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)

SPECIAL REVENUE FUND GROUP					
	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 41,780,547	\$ 49,346,381	\$ 49,346,381	\$ 0	\$ 7,565,834
PY Delinquent Ad Valorem Tax	\$ 6,700	\$ 5,500	\$ 5,500	\$ 0	\$(1,200)
Other Taxes	\$ 52,434,066	\$ 62,579,260	\$ 66,557,524	\$ 3,978,264	\$ 14,123,458
Permits, Fees & Special Assessments	\$ 106,312,640	\$ 116,397,171	\$ 116,250,336	\$(146,835)	\$ 9,937,696
Intergovernmental Revenue	\$ 135,077,338	\$ 81,022,494	\$ 82,281,773	\$ 1,259,279	\$(52,795,565)
Charges For Services	\$ 19,804,373	\$ 20,544,120	\$ 20,544,120	\$ 0	\$ 739,747
Judgment, Fines & Forfeits	\$ 1,113,935	\$ 1,130,107	\$ 1,130,107	\$ 0	\$ 16,172
Miscellaneous Revenues	\$ 4,375,373	\$ 5,442,229	\$ 5,942,229	\$ 500,000	\$ 1,566,856
Less 5% Statutory Reduction	\$(11,636,714)	\$(13,143,771)	\$(13,335,341)	\$(191,570)	\$(1,698,627)
Subtotal:	\$ 349,268,258	\$ 323,323,491	\$ 328,722,629	\$ 5,399,138	\$(20,545,629)
Transfers In	\$ 39,826,137	\$ 41,217,169	\$ 37,381,963	\$(3,835,206)	\$(2,444,174)
Other Sources	\$ 4,004,184	\$ 2,355,536	\$ 2,355,536	\$ 0	\$(1,648,648)
Fund Balance	\$ 329,822,220	\$ 276,984,524	\$ 289,417,403	\$ 12,432,879	\$(40,404,817)
REVENUES TOTAL:	\$ 722,920,799	\$ 643,880,720	\$ 657,877,531	\$ 13,996,811	\$(65,043,268)
EXPENDITURES:					
Personnel Services	\$ 78,292,968	\$ 83,596,360	\$ 83,989,250	\$ 392,890	\$ 5,696,282
Operating Expenses	\$ 191,203,335	\$ 171,418,496	\$ 180,240,623	\$ 8,822,127	\$(10,962,712)
Capital Outlay	\$ 215,852,192	\$ 98,338,773	\$ 104,191,288	\$ 5,852,515	\$(111,660,904)
Debt Service	\$ 5,433,664	\$ 6,436,654	\$ 6,436,654	\$ 0	\$ 1,002,990
Grants and Aids	\$ 16,745,183	\$ 8,630,715	\$ 8,630,715	\$ 0	\$(8,114,468)
Subtotal:	\$ 507,527,342	\$ 368,420,998	\$ 383,488,530	\$ 15,067,532	\$(124,038,812)
Transfers Out	\$ 51,544,142	\$ 44,217,280	\$ 51,836,038	\$ 7,618,758	\$ 291,896
Reserves - Operating	\$ 51,832,154	\$ 57,007,505	\$ 56,725,275	\$(282,230)	\$ 4,893,121
Reserves - Debt	\$ 4,026,799	\$ 4,611,496	\$ 4,611,496	\$ 0	\$ 584,697
Reserves - Capital	\$ 70,881,548	\$ 118,519,622	\$ 113,482,834	\$(5,036,788)	\$ 42,601,286
Reserves - Assigned	\$ 3,379,565	\$ 6,338,732	\$ 5,338,732	\$(1,000,000)	\$ 1,959,167
Reserves - Restricted	\$ 12,047,604	\$ 15,159,722	\$ 15,161,240	\$ 1,518	\$ 3,113,636
Reserves - Stability	\$ 21,681,645	\$ 29,605,365	\$ 27,233,386	\$(2,371,979)	\$ 5,551,741
EXPENDITURES TOTAL:	\$ 722,920,799	\$ 643,880,720	\$ 657,877,531	\$ 13,996,811	\$(65,043,268)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)

DEBT SERVICE FUND GROUP					
	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,335,288	\$ 3,406,944	\$ 3,406,944	\$ 0	\$ 71,656
Permits, Fees & Special Assessments	\$ 595,582	\$ 687,053	\$ 449,000	\$(238,053)	\$(146,582)
Miscellaneous Revenues	\$ 80,014	\$ 83,809	\$ 72,551	\$(11,258)	\$(7,463)
<u>Less 5% Statutory Reduction</u>	<u>\$(200,544)</u>	<u>\$(208,890)</u>	<u>\$(196,424)</u>	<u>\$ 12,466</u>	<u>\$ 4,120</u>
Subtotal:	\$ 3,810,340	\$ 3,968,916	\$ 3,732,071	\$(236,845)	\$(78,269)
Transfers In	\$ 39,072,960	\$ 37,752,498	\$ 37,736,392	\$(16,106)	\$(1,336,568)
<u>Fund Balance</u>	<u>\$ 36,592,174</u>	<u>\$ 37,519,323</u>	<u>\$ 34,900,346</u>	<u>\$(2,618,977)</u>	<u>\$(1,691,828)</u>
REVENUES TOTAL:	<u>\$ 79,475,474</u>	<u>\$ 79,240,737</u>	<u>\$ 76,368,809</u>	<u>\$(2,871,928)</u>	<u>\$(3,106,665)</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 66,714	\$ 64,689	\$ 68,139	\$ 3,450	\$ 1,425
<u>Debt Service</u>	<u>\$ 42,045,744</u>	<u>\$ 42,229,937</u>	<u>\$ 37,695,427</u>	<u>\$(4,534,510)</u>	<u>\$(4,350,317)</u>
Subtotal:	\$ 42,112,458	\$ 42,294,626	\$ 37,763,566	\$(4,531,060)	\$(4,348,892)
<u>Reserves - Debt</u>	<u>\$ 37,363,016</u>	<u>\$ 36,946,111</u>	<u>\$ 38,605,243</u>	<u>\$ 1,659,132</u>	<u>\$ 1,242,227</u>
EXPENDITURES TOTAL:	<u>\$ 79,475,474</u>	<u>\$ 79,240,737</u>	<u>\$ 76,368,809</u>	<u>\$(2,871,928)</u>	<u>\$(3,106,665)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)

CAPITAL PROJECTS FUND GROUP					
	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Other Taxes	\$ 30,119,576	\$ 34,179,824	\$ 34,179,824	\$ 0	\$ 4,060,248
Intergovernmental Revenue	\$ 20,711,615	\$ 0	\$ 0	\$ 0	\$(20,711,615)
Miscellaneous Revenues	\$ 33,247,252	\$ 287,039	\$ 287,039	\$ 0	\$(32,960,213)
Less 5% Statutory Reduction	\$(1,520,331)	\$(1,723,343)	\$(1,723,343)	\$ 0	\$(203,012)
Subtotal:	\$ 82,558,112	\$ 32,743,520	\$ 32,743,520	\$ 0	\$(49,814,592)
Transfers In	\$ 51,620,967	\$ 32,738,631	\$ 32,243,274	\$(495,357)	\$(19,377,693)
Other Sources	\$ 41,553,573	\$ 8,996,179	\$ 9,372,924	\$ 376,745	\$(32,180,649)
Fund Balance	\$ 307,455,271	\$ 227,509,338	\$ 214,082,739	\$(13,426,599)	\$(93,372,532)
REVENUES TOTAL:	\$ 483,187,923	\$ 301,987,668	\$ 288,442,457	\$(13,545,211)	\$(194,745,466)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 184,754,411	\$ 176,701,942	\$ 177,078,687	\$ 376,745	\$(7,675,724)
Debt Service	\$ 3,015,423	\$ 2,054,929	\$ 2,054,929	\$ 0	\$(960,494)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
Subtotal:	\$ 257,685,432	\$ 178,756,871	\$ 179,133,616	\$ 376,745	\$(78,551,816)
Transfers Out	\$ 15,910,887	\$ 15,240,949	\$ 15,240,949	\$ 0	\$(669,938)
Reserves - Debt	\$ 1,263,269	\$ 672,101	\$ 672,101	\$ 0	\$(591,168)
Reserves - Capital	\$ 156,422,013	\$ 63,311,532	\$ 49,389,576	\$(13,921,956)	\$(107,032,437)
Reserves - Assigned	\$ 51,906,322	\$ 44,006,215	\$ 44,006,215	\$ 0	\$(7,900,107)
EXPENDITURES TOTAL:	\$ 483,187,923	\$ 301,987,668	\$ 288,442,457	\$(13,545,211)	\$(194,745,466)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)

ENTERPRISE FUND GROUP

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 28,037,287	\$ 32,102,380	\$ 32,102,380	\$ 0	\$ 4,065,093
Charges For Services	\$ 17,733,523	\$ 19,176,390	\$ 19,176,390	\$ 0	\$ 1,442,867
Miscellaneous Revenues	\$ 363,948	\$ 364,521	\$ 364,521	\$ 0	\$ 573
Less 5% Statutory Reduction	\$(2,306,738)	\$(2,582,165)	\$(2,582,165)	\$ 0	\$(275,427)
Subtotal:	\$ 43,828,020	\$ 49,061,126	\$ 49,061,126	\$ 0	\$ 5,233,106
Other Sources	\$ 0	\$ 39,091	\$ 39,091	\$ 0	\$ 39,091
Fund Balance	\$ 87,124,610	\$ 84,405,023	\$ 84,405,023	\$ 0	\$(2,719,587)
REVENUES TOTAL:	\$ 130,952,630	\$ 133,505,240	\$ 133,505,240	\$ 0	\$ 2,552,610
EXPENDITURES:					
Personnel Services	\$ 1,708,113	\$ 1,981,953	\$ 1,948,506	\$(33,447)	\$ 240,393
Operating Expenses	\$ 29,398,878	\$ 33,575,885	\$ 33,593,365	\$ 17,480	\$ 4,194,487
Capital Outlay	\$ 12,540,151	\$ 395,091	\$ 395,091	\$ 0	\$(12,145,060)
Debt Service	\$ 9,241,183	\$ 9,239,494	\$ 9,239,494	\$ 0	\$(1,689)
Subtotal:	\$ 52,888,325	\$ 45,192,423	\$ 45,176,456	\$(15,967)	\$(7,711,869)
Transfers Out	\$ 927,379	\$ 9,242,640	\$ 9,242,640	\$ 0	\$ 8,315,261
Reserves - Operating	\$ 8,356,516	\$ 12,151,837	\$ 12,709,780	\$ 557,943	\$ 4,353,264
Reserves - Debt	\$ 23,870,100	\$ 23,693,127	\$ 23,693,127	\$ 0	\$(176,973)
Reserves - Capital	\$ 16,674,708	\$ 11,434,347	\$ 11,434,347	\$ 0	\$(5,240,361)
Reserves - Assigned	\$ 20,198,105	\$ 19,172,317	\$ 18,630,981	\$(541,336)	\$(1,567,124)
Reserves - Restricted	\$ 3,288,237	\$ 3,871,175	\$ 3,871,175	\$ 0	\$ 582,938
Reserves - Stability	\$ 4,749,260	\$ 8,747,374	\$ 8,746,734	\$(640)	\$ 3,997,474
EXPENDITURES TOTAL:	\$ 130,952,630	\$ 133,505,240	\$ 133,505,240	\$ 0	\$ 2,552,610

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)

INTERNAL SERVICE FUND GROUP					
	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 43,282,027	\$ 47,470,851	\$ 52,082,887	\$ 4,612,036	\$ 8,800,860
Miscellaneous Revenues	\$ 880,000	\$ 880,000	\$ 880,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(44,000)	\$(44,000)	\$(44,000)	\$ 0	\$ 0
Subtotal:	\$ 44,118,027	\$ 48,306,851	\$ 52,918,887	\$ 4,612,036	\$ 8,800,860
Transfers In	\$ 922,454	\$ 124,096	\$ 0	\$(124,096)	\$(922,454)
Fund Balance	\$ 22,349,910	\$ 19,704,599	\$ 18,503,535	\$(1,201,064)	\$(3,846,375)
REVENUES TOTAL:	\$ 67,390,391	\$ 68,135,546	\$ 71,422,422	\$ 3,286,876	\$ 4,032,031
EXPENDITURES:					
Personnel Services	\$ 1,984,768	\$ 2,327,124	\$ 2,334,618	\$ 7,494	\$ 349,850
Operating Expenses	\$ 40,056,677	\$ 42,387,625	\$ 42,088,525	\$(299,100)	\$ 2,031,848
Capital Outlay	\$ 1,106,071	\$ 8,571	\$ 8,571	\$ 0	\$(1,097,500)
Debt Service	\$ 23,117	\$ 26,615	\$ 26,615	\$ 0	\$ 3,498
Subtotal:	\$ 43,170,633	\$ 44,749,935	\$ 44,458,329	\$(291,606)	\$ 1,287,696
Transfers Out	\$ 978,153	\$ 1,082,523	\$ 1,082,523	\$ 0	\$ 104,370
Reserves - Operating	\$ 761,996	\$ 132,588	\$ 23,819	\$(108,769)	\$(738,177)
Reserves - Debt	\$ 11,559	\$ 13,308	\$ 13,308	\$ 0	\$ 1,749
Reserves - Claims	\$ 13,081,999	\$ 11,813,987	\$ 13,007,611	\$ 1,193,624	\$(74,388)
Reserves - Restricted	\$ 9,386,051	\$ 10,343,205	\$ 12,836,832	\$ 2,493,627	\$ 3,450,781
EXPENDITURES TOTAL:	\$ 67,390,391	\$ 68,135,546	\$ 71,422,422	\$ 3,286,876	\$ 4,032,031

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)

CAPITAL PROJECTS for the FY23 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 001 - General Fund				
Administration Building 2nd Floor Reconfiguration	\$ 2,495,500	\$ 2,495,500	\$ -	\$ 2,495,500
Animal Services Renovations	\$ 3,477,000	\$ 3,477,000	\$ -	\$ 3,477,000
Animal Services-Upgrade & Replace Generator	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Corrections - D&F Recreation Yards	\$ 254,232	\$ 254,232	\$ -	\$ 254,232
Community Corrections Facility Renovations at 110 W. Neptune	\$ 875,000	\$ 875,000	\$ -	\$ 875,000
Corrections - Jail Control Room Interface Rehab	\$ 28,000	\$ 28,000	\$ -	\$ 28,000
Corrections - Jail HVAC Chilled Water and Hot Water Piping System Replacement PHASE 2	\$ 280,000	\$ 280,000	\$ -	\$ 280,000
Corrections - Lobby Security Enhancements	\$ 441,600	\$ 441,600	\$ -	\$ 441,600
Corrections - Storage Warehouse (Support)	\$ 205,500	\$ 205,500	\$ -	\$ 205,500
Emergency Management - Generator Replacements	\$ 251,178	\$ 251,178	\$ -	\$ 251,178
Facilities Management - Warehouse Forklift/Picker	\$ 48,392	\$ 48,392	\$ -	\$ 48,392
McCormick Veteran's Center	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Mobile Emergency Generator Unit	\$ 276,014	\$ 276,014	\$ -	\$ 276,014
Mosquito Control Facility	\$ 2,300,000	\$ 1,150,000	\$ -	\$ 1,150,000
Parks - Vehicle and Equipment Requests Main	\$ 128,184	\$ 128,184	\$ -	\$ 128,184
Sheriff Administration/Fleet - Automatic Transfer Switch for Generator	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Supervisor of Elections - Lobby & Tabulation Room Design/ Reconfiguration	\$ 1,207,000	\$ 1,207,000	\$ -	\$ 1,207,000
Tax Collector - Modifications to Lobby and Walk Up Counter	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
Total:	\$ 14,242,600	\$ 13,092,600	\$ -	\$ 13,092,600
Difference between Tentative and Recommended:				\$ (1,150,000)
Fund 102 - Transportation Trust Fund				
FY23 Fleet Vehicle Replacements	\$ 46,640	\$ 46,640	\$ -	\$ 46,640
Total:	\$ 46,640	\$ 46,640	\$ -	\$ 46,640
Difference between Tentative and Recommended:				\$ -
Fund 104 - Tourist Development Tax				
Austin Tindall Sod/Tree Farm	\$ 777,000	\$ 777,000	\$ -	\$ 777,000
Boggy Creek Road (Simpson to Narcoossee)*	\$ 6,000,000	\$ 6,000,000	\$ -	\$ 6,000,000
FY23 Fleet Vehicle Replacements	\$ 288,711	\$ 288,711	\$ -	\$ 288,711
Lake Cypress Parking	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
OHP - Arena & Event Center Exhaust Fan Upgrades	\$ 433,230	\$ 433,230	\$ -	\$ 433,230
OHP - BDA (Bi-Directional Amplification) System Installation in West Warehouse, Arena, and Stadium	\$ 165,000	\$ 165,000	\$ -	\$ 165,000
OHP - Food Waste Reduction System	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
OHP - Smoke Evacuation System Modifications	\$ 609,500	\$ 609,500	\$ -	\$ 609,500
Thor Guard Lightning System	\$ 26,000	\$ 26,000	\$ -	\$ 26,000
Turf Tank Robot Painter	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Total:	\$ 9,549,441	\$ 9,549,441	\$ -	\$ 9,549,441
Difference between Tentative and Recommended:				\$ -
Fund 107 - Library District Fund				
Hart Memorial Library - AC Replacement	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Hart Memorial Library - Internet Café	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Total:	\$ 650,000	\$ 650,000	\$ -	\$ 650,000
Difference between Tentative and Recommended:				\$ -

CAPITAL PROJECTS for the FY23 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 115 - Court Facilities Fund				
Admin Bldg - 3rd Floor Reconfiguration	\$ 73,500	\$ 73,500	\$ -	\$ 73,500
Courthouse Courtroom Addition	\$ 2,139,000	\$ 2,139,000	\$ -	\$ 2,139,000
Courthouse Elevator Re-build and Modernization	\$ 727,600	\$ 727,600	\$ -	\$ 727,600
Courthouse Hearing Room Reconfiguration	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
Design and Construction for Courthouse Employee Parking Lot Security Enhancements	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Total:	\$ 3,405,100	\$ 3,405,100	\$ -	\$ 3,405,100
Difference between Tentative and Recommended:				\$ -
Fund 143 - Mobility Fee West Zone				
Michigan Ave Pedestrian Safety	\$ 390,000	\$ 390,000	\$ -	\$ 390,000
Old Lake Wilson Road	\$ 7,000,000	\$ 7,000,000	\$ -	\$ 7,000,000
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way)	\$ 30,459,798	\$ 30,459,798	\$ -	\$ 30,459,798
Westside Blvd. Extension	\$ 10,454,060	\$ 10,454,060	\$ -	\$ 10,454,060
Total:	\$ 48,303,858	\$ 48,303,858	\$ -	\$ 48,303,858
Difference between Tentative and Recommended:				\$ -
Fund 148 - Building Fund				
Electric Vehicle (EV) Charging Stations for Office of Building Safety	\$ 170,000	\$ 170,000	\$ -	\$ 170,000
Total:	\$ 170,000	\$ 170,000	\$ -	\$ 170,000
Difference between Tentative and Recommended:				\$ -
Fund 151 - CDBG Fund				
Playground Surface at Robert Guevara	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Playground Surface at Tropical Park	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Total:	\$ 225,000	\$ 225,000	\$ -	\$ 225,000
Difference between Tentative and Recommended:				\$ -
Fund 154 - Constitutional Gas Tax Fund				
FY23 Fleet Vehicle Replacements	\$ 1,354,719	\$ 1,354,719	\$ -	\$ 1,354,719
Total:	\$ 1,354,719	\$ 1,354,719	\$ -	\$ 1,354,719
Difference between Tentative and Recommended:				\$ -
Fund 155 - West 192 MSBU Phase I Fund				
W192 Irrigation Upgrades	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Total:	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Difference between Tentative and Recommended:				\$ -
Fund 156 - Federal and State Grants Fund				
Buenaventura Drainage Improvements	\$ 4,500,000	\$ -	\$ 4,500,000	\$ 4,500,000
Fortune-Simpson Intersection Improvement	\$ 4,953,978	\$ -	\$ 4,953,978	\$ 4,953,978
Kissimmee St. Cloud Connector Trail	\$ 3,451,000	\$ -	\$ 3,451,000	\$ 3,451,000
Lake Runnymede Boat Ramp Improvements	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
Magnolia Bridge Replacement	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
Marigold Safety Improvements	\$ 4,841,235	\$ -	\$ 4,841,235	\$ 4,841,235
Neptune Road (Partin Settlement to US 192)	\$ 2,712,309	\$ -	\$ 2,712,309	\$ 2,712,309
North Lake Toho Restoration & Water Quality	\$ 400,000	\$ -	\$ 400,000	\$ 400,000
Total:	\$ 22,458,522	\$ -	\$ 22,458,522	\$ 22,458,522
Difference between Tentative and Recommended:				\$ -

CAPITAL PROJECTS for the FY23 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 158 - Intergovernmental Radio Communications				
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units	\$ 90,000	\$ 90,000	\$ -	\$ 90,000
Total:	\$ 90,000	\$ 90,000	\$ -	\$ 90,000
Difference between Tentative and Recommended:				\$ -
Fund 177 - Fire Impact Fee Fund				
Austin Tindall Fire Station 67	\$ 502,675	\$ 502,675	\$ -	\$ 502,675
Station 45 Calypso Cay (535 Area Station)	\$ 612,496	\$ 612,496	\$ -	\$ 612,496
Total:	\$ 1,115,171	\$ 1,115,171	\$ -	\$ 1,115,171
Difference between Tentative and Recommended:				\$ -
Fund 178 - Parks Impact Fee Fund				
65th Infantry Veterans Park	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Holopaw Community Park	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Kings Highway Park	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
Marydia Community Center (Teen Center)	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 1,300,000
Oren Brown Replacement Park	\$ 4,500,000	\$ 4,500,000	\$ -	\$ 4,500,000
Quina Park	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Total:	\$ 7,200,000	\$ 7,200,000	\$ -	\$ 7,200,000
Difference between Tentative and Recommended:				\$ -
Fund 190 - Mobility Fee Northeast District Fund				
Fortune-Simpson Intersection Improvement	\$ 6,018,325	\$ 6,018,325	\$ -	\$ 6,018,325
Nova (US192 to Sunbridge Boundary)	\$ 1,035,000	\$ 1,035,000	\$ -	\$ 1,035,000
Total:	\$ 7,053,325	\$ 7,053,325	\$ -	\$ 7,053,325
Difference between Tentative and Recommended:				\$ -
Fund 306 - Local Option Sales Tax Fund				
Buenaventura Drainage Improvements	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
Buenaventura Drainage Improvements Phase 2	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
County Sidewalks/Trails	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
Countywide Signals	\$ 870,000	\$ 870,000	\$ -	\$ 870,000
Crabgrass Road over Crabgrass Creek Bridge 924001	\$ 1,625,000	\$ 1,625,000	\$ -	\$ 1,625,000
Culvert Upgrades/ Replacements	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Hickory Tree over Brick-Alligator Lake Canal Bridge 924051	\$ 308,000	\$ 308,000	\$ -	\$ 308,000
Holopaw 800 MHz Radio Tower	\$ 2,875,000	\$ 2,875,000	\$ -	\$ 2,875,000
Intersection Safety & Efficiency Projects (TSM)	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Lake Lizzie Drainage Improvements	\$ 420,000	\$ 420,000	\$ -	\$ 420,000
Magnolia Bridge Replacement	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
North Lake Toho Restoration & Water Quality	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Old Tampa Hwy over Shingle Creek Bridge 924145	\$ 1,625,000	\$ 1,625,000	\$ -	\$ 1,625,000
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way)	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 10,000,000
Radio Services Hardware Upgrades	\$ 205,400	\$ 205,400	\$ -	\$ 205,400
S.O. Vehicles	\$ 3,576,528	\$ 3,953,273	\$ -	\$ 3,953,273
Traffic Control Equipment	\$ 175,000	\$ 175,000	\$ -	\$ 175,000
Traffic Signal Replacement Mast Arm Upgrades	\$ 900,000	\$ 900,000	\$ -	\$ 900,000
Total:	\$ 26,529,928	\$ 26,906,673	\$ -	\$ 26,906,673
Difference between Tentative and Recommended:				\$ 376,745

CAPITAL PROJECTS for the FY23 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 315 - General Capital Outlay Fund				
Correctional Facility Expansion and Renovations	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 1,100,000
Neovation Way	\$ 8,106,201	\$ 8,106,201	\$ -	\$ 8,106,201
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way)	\$ 8,000,000	\$ 8,000,000	\$ -	\$ 8,000,000
Total:	\$ 17,206,201	\$ 17,206,201	\$ -	\$ 17,206,201
	Difference between Tentative and Recommended:			\$ -
Fund 331 - Countywide Fire Capital Fund				
Cypress Parkway Fire Station 85	\$ 3,891,643	\$ 3,891,643	\$ -	\$ 3,891,643
EMS Equipment	\$ 1,267,968	\$ 1,267,968	\$ -	\$ 1,267,968
EMS Small Equipment	\$ 31,069	\$ 31,069	\$ -	\$ 31,069
Fire Equipment	\$ 5,879,927	\$ 5,879,927	\$ -	\$ 5,879,927
Fire Station 42 Poinciana - Replace generator	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Fire Station 51-Narcoossee - AC Replacement	\$ 62,000	\$ 62,000	\$ -	\$ 62,000
Fire Station 72 Celebration - Replace Generator	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Fire Station 75 Funie Steed Road	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 10,000,000
LifePak Cardiac Monitors	\$ 196,891	\$ 196,891	\$ -	\$ 196,891
Total:	\$ 21,479,498	\$ 21,479,498	\$ -	\$ 21,479,498
	Difference between Tentative and Recommended:			\$ -
Fund 332 - Public Imp Rev Bonds Series 2017				
OC 1st Floor Buildout	\$ 700,000	\$ 700,000	\$ -	\$ 700,000
Total:	\$ 700,000	\$ 700,000	\$ -	\$ 700,000
	Difference between Tentative and Recommended:			\$ -
Fund 334 - Transportation Imp Construction Fund				
Boggy Creek Road (Simpson to Narcoossee)	\$ 33,883,580	\$ 33,883,580	\$ -	\$ 33,883,580
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 28,929,775	\$ 28,929,775	\$ -	\$ 28,929,775
Simpson Road (Myers Road to US 192)	\$ 47,972,960	\$ 47,972,960	\$ -	\$ 47,972,960
Total:	\$ 110,786,315	\$ 110,786,315	\$ -	\$ 110,786,315
	Difference between Tentative and Recommended:			\$ -
Fund 401 - Solid Waste Fund				
FY23 Fleet Vehicle Replacements	\$ 241,000	\$ 241,000	\$ -	\$ 241,000
Paint Can Crusher	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Relocation of Household Chemical Waste St. Cloud	\$ 55,000	\$ 55,000	\$ -	\$ 55,000
Total:	\$ 341,000	\$ 341,000	\$ -	\$ 341,000
	Difference between Tentative and Recommended:			\$ -
Capital Projects in Tentative Budget:	\$ 293,207,318	\$ 269,975,541	\$ 22,458,522	\$ 292,434,063
	Difference between Tentative and Recommended:			\$ (773,255)

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2023</u> <u>Revenues</u>	<u>2023</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	459,421,316	459,421,316	0
010-Designated Ad Valorem Tax	16,816,503	16,816,503	0
101-TDT RIDA Tax Bond 2012 Project	6,709,055	6,709,055	0
102-Transportation Trust Fund	37,179,044	37,179,044	0
103-Drug Abuse Treatment Fund	47,431	47,431	0
104-Tourist Development Tax Fund	76,757,551	76,757,551	0
105-Fifth Cent Tourist Development Tax Fund	21,937,197	21,937,197	0
106-Sixth Cent Tourist Development Tax Fund	18,322,936	18,322,936	0
107-Library District Fund	18,545,428	18,545,428	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	12,073,933	12,073,933	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	1,616,487	1,616,487	0
129-Street Lighting MSBU	406,420	406,420	0
130-Court Related Technology Fund	2,209,826	2,209,826	0
134-Countywide Fire Fund	126,913,694	126,913,694	0
137-HOME Fund	8,063,245	8,063,245	0
139-Criminal Justice Training	78,280	78,280	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	0	0	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	8,269,886	8,269,886	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	18,590,866	18,590,866	0
155-West 192 MSBU Phase I	4,841,154	4,841,154	0
156-Federal And State Grants Fund	36,204,603	36,204,603	0
158-Intergovernmental Radio Communications	3,475,513	3,475,513	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	4,840,626	4,840,626	0
178-Parks Impact Fee Fund	26,688,819	26,688,819	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	883,563	883,563	0
211 - Sales Tax Revenue Bonds Series 2015A	5,978,418	5,978,418	0
239-Infra S Tax Rev Refunding 2011	3,685,488	3,685,488	0
240-TDT Ref & Imp 2012 Debt Svc	0	0	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	3,884,106	3,884,106	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
252-TDT Revenue Refunding Bond, Series 2022	6,231,502	6,231,502	0
306-Local Option Sales Tax Fund	82,525,572	82,525,572	0
315-Gen Cap Outlay Fund	50,012,416	50,012,416	0
331-Countywide Fire Capital Fund	38,122,690	38,122,690	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	8,789,428	8,789,428	0
502-Property & Casualty Insurance Internal Service Fund	13,585,862	13,585,862	0
503-Dental Insurance Internal Service Fund	2,463,417	2,463,417	0
504-Health Insurance Internal Service Fund	38,601,297	38,601,297	0
505-Life, LTD, Vol. Life Internal Service Fund	1,804,191	1,804,191	0
509-Fleet General Oversight Internal Service Fund	255,287	255,287	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2023</u> <u>Revenues</u>	<u>2023</u> <u>Expenditures</u>	<u>Balance</u>
510-Fleet Maintenance Internal Service Fund	3,263,020	3,263,020	0
511-Fleet Fuel Internal Service Fund	2,659,920	2,659,920	0
Total Budget	1,703,854,278	1,703,854,278	0



SPECIAL ASSESSMENTS

RESOLUTION

Resolution No. 22-427R	2-1
Resolution No. 22-428R	2-27

RESOLUTION NO. 22-427R

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

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

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

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

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

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

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

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

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

SECTION 2. REVISION OF FIRE RESCUE ASSESSMENTS. In compliance with Chapter 2016-89, Florida Statutes, Fire Rescue Assessments will no longer be imposed against Agricultural Property, Pursuant to Section 3(H) of Resolution No. 15-069R, the shortfall in the expected Fire Rescue Assessment proceeds resulting therefrom shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

SECTION 3. PROPERTY SPECIALLY BENEFITED. It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the respective MSBUs is specially benefited by the services, facilities, programs and improvements funded by the assessments approved herein and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

SECTION 4. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL.

(A) The rates for the Waste Assessments and special assessments being imposed within the MSBUs, as set forth in Appendix A are hereby approved for Fiscal Year 2022-2023. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

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

SECTION 5. COLLECTION OF ASSESSMENTS.

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

(B) The Waste Assessments and assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2023, the lien date for ad valorem taxes.

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

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DULY ADOPTED this 8th day of September, 2022.

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

By: _____
Chair/Vice Chair

**ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD**

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2022-2023

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2022-2023

Municipal Service Benefit Unit (MSBU)	RATE
<u>Cane Brake</u>	
Residential Properties (per parcel)	\$ 162.00
<u>Emerald Lakes (at the Fountains)</u>	
Residential Properties (per parcel)	\$ 275.00
<u>Fire Rescue</u>	
Residential Property Use Category	
Residential (per dwelling unit)	\$ 225.25
Non-Residential Property Use Category	
Commercial (per square foot)	\$ 0.4832
Industrial/Warehouse (per square foot)	\$ 0.0758
Institutional (per square foot)	\$ 0.5496
Transient Occupancy (per room/unit/space)	\$ 277.60
<u>Land Category</u>	
Agricultural Land (per acre)	\$ 0.0182
Vacant Land (per acre)	\$ 0.2527
<u>Household Chemical Waste</u>	
Residential Properties (per unit)	\$ 4.00
<u>Residential Solid Waste</u>	
Urban Services Area	\$ 346.88
Rural Services Area	\$ 346.88
<u>Tops Terrace</u>	
Residential Properties (per lot)	\$ 55.00
<u>STREET LIGHTING MSBUs</u>	
Adriane Park	\$ 110.00
Alamo Estates & Oak Pointe	\$ 40.00
Blackstone	\$ 150.00
Brighton Place	\$ 80.00
BVL Street Lighting	\$ 12.00
Chisholm Estates	\$ 210.00
CJ's Landing	\$ 100.00
Country Crossing	\$ 45.00
Hamilton's Reserve	\$ 42.00
Hilliard Place	\$ 115.00
Hyde Park	\$ 100.00
Indian Point	\$ 32.00

**APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2022-2023**

STREET LIGHTING MSBUs	
Kaliga Drive	\$ 60.00
Legacy Park	\$ 100.00
Moreland	\$ 60.00
Neptune Shores	\$ 105.00
Orange Vista	\$ 55.00
Pebble Pointe	\$ 25.00
Pine Grove Estates	\$ 120.00
Pine Grove Park	\$ 15.00
Plaza Drive Street Lighting	\$ 0.01
Quail Wood	\$ 90.00
Regal Oak Shores	\$ 115.00
Rolling Hills Estates	\$ 100.00
Sailfish Court	\$ 150.00
Southport Bay	\$ 95.00
The Wilderness	\$ 50.00
Turnberry Reserve	\$ 64.76
Whispering Oaks	\$ 55.00
Woods at Kings Crest	\$ 35.00
Wren Drive	\$ 155.00
STORMWATER MSBUs	
Adriane Park	\$ 100.00
Amberely Park	\$ 55.00
Bass Slough	\$ 80.00
Boggy Creek	\$ 60.00
Brighton Landings & Little Creek	\$ 32.00
Brighton Place	\$ 165.00
Chisholm Estates	\$ 155.00
C.J.'s Landing	\$ 210.00
Coralwood	\$ 100.00
Cornelius Place I	\$ 600.00
Cornelius Place II	\$ 675.00
Country Crossing	\$ 63.00
Country Green	\$ 67.00
Eagle Bay	\$ 46.00
Eagle Trace	\$ 190.00
Emerald Lake at Lizzia Brown	\$ 85.00
Fish Lake	\$ 11,000.00
Fryer Oaks	\$ 325.00
Green Meadows	\$ 300.00
Hamilton's Reserve	\$ 25.00
Hammock Pointe	\$ 135.00
Heritage Key Villas	\$ 28.00
Hickory Hollow	\$ 350.00

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2022-2023

STORMWATER MSBUs	
Hidden Pines	\$ 315.00
Hilliard Place	\$ 168.00
Hunter's Ridge	\$ 400.00
Hyde Park	\$ 200.00
Indian Point	\$ 65.00
International House of Pancakes	\$ 1,750.00
Johnson's Landing	\$ 225.00
Legacy Park	\$ 105.00
Live Oak	\$ 280.00
Lost Lake Estates	\$ 300.00
Monica Terrace	\$ 425.00
Moreland Estates	\$ 157.00
Morningside Village	\$ 135.00
Narcoossee Half Acres	\$ 400.00
Neptune Shores	\$ 250.00
North Shore Village	\$ 42.00
Oak Pointe	\$ 70.00
Orange Vista	\$ 150.00
Parkway Plaza	\$ 650.00
Pebble Pointe	\$ 82.00
Pine Grove Estates	\$ 250.00
Pleasant Hill Lakes	\$ 31.00
Raintree at Springlake Village	\$ 40.00
Regal Oak Shores	\$ 175.00
Rolling Hills Estates	\$ 95.00
Royale Oaks	\$ 179.00
Saratoga Park	\$ 100.00
Silver Lake Drive	\$ 150.00
Silverlake Estates	\$ 125.00
Southport Bay	\$ 110.00
Steeplechase	\$ 375.00
Sylvan Lake Estates	\$ 200.00
Tierra Del Sol	\$ 150.00
Vacation Villas	\$ 41.35
Valencia Woods	\$ 160.00
Whispering Oaks	\$ 78.80
Windmill Point	\$ 80.00
Windward Cay	\$ 96.00
Woods At Kings Crest and Ashley Reserve	\$ 80.00

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

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

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

2. On or before August 19, 2022, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the MSBUs and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.



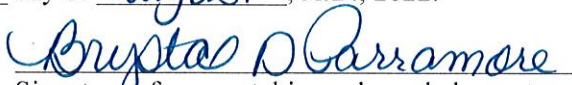
 Affiant

STATE OF FLORIDA
 COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 22 day of August, A.D., 2022.




 Signature of person taking acknowledgment

Brystal D Parramore
 Name of acknowledger (printed)

My commission expires: 3/9/2024

APPENDIX C
PROOFS OF PUBLICATION

633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223

To Whom It May Concern:

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

Publication Date: Aug 14, 2022

Ad Caption: Emerald Lakes

Section: Osceola Zone

Size: 1/2V (3 x 21)

Order ID: 7265754

Cost: \$559.40

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

Sincerely,

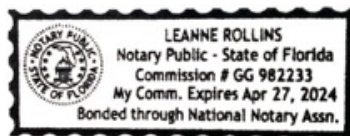


Rose Williams
Account Representative Assistant
The Orlando Sentinel

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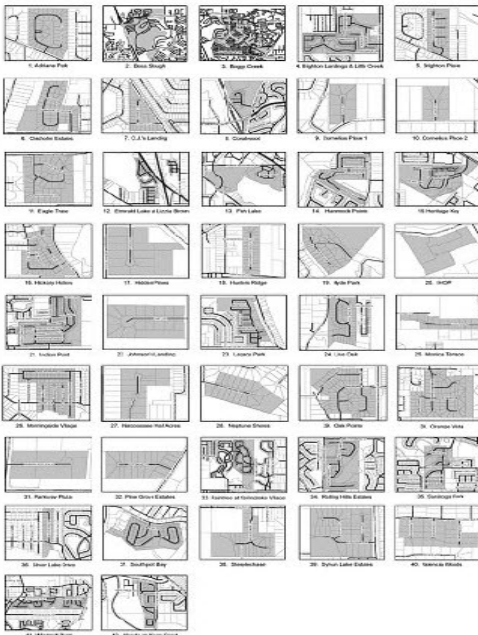
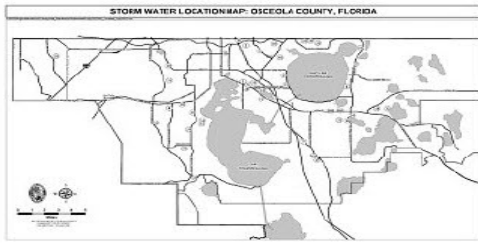
State of Florida
County of Orange

The foregoing instrument was acknowledged before me this
18 day of August, 2022, by Rose Williams,
who is personally known to me.



Notary Public
State of Florida at Large

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Adams Park, Bass Slough, Boggy Creek, Brighton Landings and Little Creek, Dogleg Place, Chisholm Estates, C/O Landing, Greenwood, Cornwell Place 1, Cornwell Place 2, Eagle Trace, Emerald Lake at Little Brown, Fish Lake, Hemlock Pointe, Heritage Key, Hickory Hollow, Hidden Pines, Hunters Ridge, Hyde Park, IHOI, Indian Point, Johnson's Landing, Legacy Park, Live Oak, Monica Terrace, Morningstar Village, Marcossee Hall Acres, Neptune Shores, Oak Pointe, Orange Vista, Parkway Plaza, Pine Grove Estates, Rainreef at Springlake Village, Rolling Hills Estates, Seaview Park, Silver Lake Drive, Southport Bay, Steepcliffchase, Syban Lake Estates, Valencia Woods, Windmill Point, Woods at King Crest and Ashley Reserve.

The public hearing for consideration of the proposed annual budget and imposition of non-ad valorem assessments for Osceola County will be held on Thursday, September 8, 2022, at 6:30 p.m. or soon thereafter as it may be heard, at Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, interior/outlet cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in Resolutions adopted by the Board: Resolution No. 10-044R adopted on May 3, 2010; Resolution No. 11-007R adopted on August 8, 2011; Resolution No. 12-070R adopted on July 2, 2012; and Resolution No. 12-160R adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

Municipal Service Benefit Units	RATE	Municipal Service Benefit Units	RATE	Municipal Service Benefit Units	RATE
Adams Park	\$ 100.00	Heritage Key	\$ 20.00	Dak Terrace	\$ 30.00
Ashe Valley	\$ 100.00	Johnson's Landing	\$ 20.00	Deer Creek	\$ 30.00
Boggy Creek	\$ 60.00	Little Creek	\$ 20.00	Dogleg Place	\$ 60.00
Chisholm Estates & other areas	\$ 30.00	Monica Terrace	\$ 20.00	Emerald Lake	\$ 20.00
Brighton Trace	\$ 140.00	Northwest Village	\$ 20.00	Northwest Village	\$ 20.00
Chisholm Estates	\$ 100.00	Orange Vista	\$ 20.00	Orange Vista	\$ 20.00
C/O Landing	\$ 110.00	Paradise Pointe	\$ 20.00	Paradise Pointe	\$ 20.00
Greenwood	\$ 100.00	Rolling Hills Estates	\$ 20.00	Rolling Hills Estates	\$ 20.00
Cornwell Place 1	\$ 80.00	Seaview Park	\$ 20.00	Seaview Park	\$ 20.00
Cornwell Place 2	\$ 80.00	Syban Lake Estates	\$ 20.00	Syban Lake Estates	\$ 20.00
Emerald Lake at Little Brown	\$ 80.00	Valencia Woods	\$ 20.00	Valencia Woods	\$ 20.00
Fish Lake	\$ 100.00	Woods at King Crest	\$ 20.00	Woods at King Crest	\$ 20.00
Hidden Pines	\$ 100.00	Woods at King Crest	\$ 20.00	Woods at King Crest	\$ 20.00
Monica Terrace	\$ 100.00	Woods at King Crest	\$ 20.00	Woods at King Crest	\$ 20.00
Morningstar Village	\$ 100.00	Woods at King Crest	\$ 20.00	Woods at King Crest	\$ 20.00
Neptune Shores	\$ 100.00	Woods at King Crest	\$ 20.00	Woods at King Crest	\$ 20.00
Northwest Village	\$ 100.00	Woods at King Crest	\$ 20.00	Woods at King Crest	\$ 20.00
Orange Vista	\$ 100.00	Woods at King Crest	\$ 20.00	Woods at King Crest	\$ 20.00
Paradise Pointe	\$ 100.00	Woods at King Crest	\$ 20.00	Woods at King Crest	\$ 20.00

The County expects to collect a total of \$1,136,240.00 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-007R, 12-070R, and 12-160R. Copies of Resolution Nos. 10-044R, 11-007R, 12-070R, 12-160R and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Kissimmee, Florida.

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

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

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

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



1. Emerald Lakes (at the Fountains)

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2022-2023 special non-ad valorem assessments will be increased from \$250.00 to \$275.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$275.00 per parcel. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2022-2023 is \$28,400.



2. Cane Brake

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Cane Brake MSBU pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management/retention facilities and landscaping in the publicly dedicated buffer areas, and the installation, maintenance, and repair of street lighting. The proposed fiscal year 2022-2023 special non-ad valorem assessments will increase from \$160.52 to \$162.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$162.00 per parcel. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2022-2023 is \$11,178.



3. Top's Terrace

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Top's Terrace MSBU pursuant to the Top's Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for installation and maintenance of street lighting. The proposed fiscal year 2022-2023 special non-ad valorem assessment will be increased from \$53.00 to \$55.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$55.00 per Lot. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per lot charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2022-2023 is \$2,970.00.

The hearing will be held at 5:30 p.m. on Thursday, September 8, 2022, or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

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

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

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223

To Whom It May Concern:

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

Publication Date: Aug 14, 2022

Ad Caption: Stormwater Subdivision

Section: Osceola Zone

Size: 1/2V (3 x 21)

Order ID: 7265756

Cost: \$559.40

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

Sincerely,

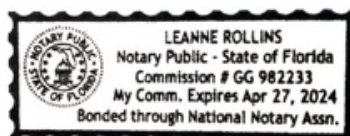


Rose Williams
Account Representative Assistant
The Orlando Sentinel

/mdu

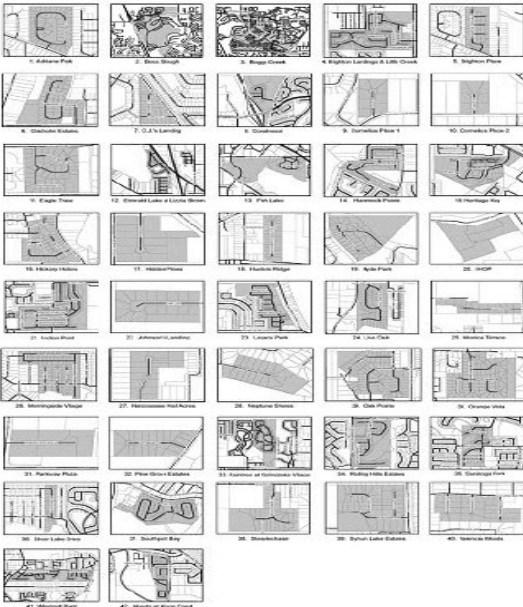
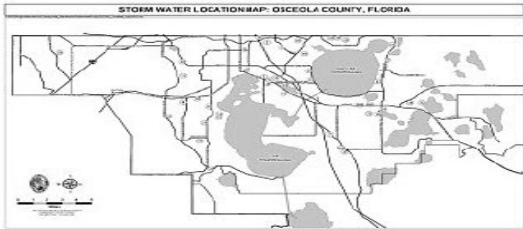
State of Florida
County of Orange

The foregoing instrument was acknowledged before me this
18 day of August, 2022, by Rose Williams,
who is personally known to me.



Notary Public
State of Florida at Large

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Adams Park, Bass Slough, Boggy Creek, Brighton Landings and Lake Creek, Brighton Place, Chisholm Estates, CJ's Landing, Coralwood, Cornelius Place 1, Cornelius Place 2, Eagle Trace, Emerald Lakes at Lizzie Brown, Fish Lake, Hemmock Points, Heritage Key, Hickory Hollow, Hidden Pines, Hunters Ridge, Hyde Park, 1100's Indian Point, Johnson's Landing, Legacy Park, Live Oak, Monica Terrace, Morningdale Village, Moccasin Hill Acres, Neptune Shores, Oak Pointe, Orange Vista, Parkway Plaza, Pine Grove Estates, Raintree at Springlake Village, Rolling Hills Estates, Saratoga Park, Silver Lake Drive, Southport Bay, Steeplechase, Syban Lake Estates, Valencia Woods, Woodhill Park, Woods at King Creek and Ashley Reserve.

The public hearing for consideration of the proposed annual budget and imposition of non-ad valorem assessments for Osceola County will be held on Thursday, September 8, 2022, at 5:30 p.m. or soon thereafter as it may be heard, at Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial-711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, insect/rodent clearing, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in Resolutions adopted by the Board: Resolution Nos. 10-044R adopted on May 2, 2010; Resolution No. 11-067R adopted on August 8, 2011; Resolution No. 12-078R adopted on July 2, 2012; and Resolution No. 12-103R adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

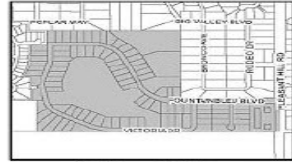
Municipal Service Benefit Units	RATE	Municipal Service Benefit Units	RATE	Municipal Service Benefit Units	RATE
Adams Park	\$ 180.00	Heritage Key	\$ 280.00	Live Oak	\$ 180.00
Bass Slough	\$ 20.00	Hickory Hollow	\$ 280.00	Monica Terrace	\$ 180.00
Boggy Creek	\$ 20.00	Hidden Pines	\$ 280.00	Neptune Shores	\$ 180.00
Brighton Landings & Lake Creek	\$ 22.00	Hunters Ridge	\$ 280.00	Orange Vista	\$ 180.00
Chisholm Estates	\$ 20.00	Johnson's Landing	\$ 280.00	Parkway Plaza	\$ 180.00
CJ's Landing	\$ 20.00	Legacy Park	\$ 280.00	Pine Grove Estates	\$ 180.00
Cornelius Place 1	\$ 20.00	Legacy Park	\$ 280.00	Raintree at Springlake Village	\$ 180.00
Cornelius Place 2	\$ 20.00	Live Oak	\$ 280.00	Rolling Hills Estates	\$ 180.00
Eagle Trace	\$ 180.00	Live Oak	\$ 280.00	Saratoga Park	\$ 180.00
Emerald Lakes at Lizzie Brown	\$ 180.00	Monica Terrace	\$ 280.00	Silver Lake Drive	\$ 180.00
Fish Lake	\$ 180.00	Neptune Shores	\$ 280.00	Southport Bay	\$ 180.00
Heritage Key	\$ 280.00	Orange Vista	\$ 280.00	Steeplechase	\$ 180.00
Hickory Hollow	\$ 280.00	Parkway Plaza	\$ 280.00	Syban Lake Estates	\$ 180.00
Hidden Pines	\$ 280.00	Pine Grove Estates	\$ 280.00	Valencia Woods	\$ 180.00
Hunters Ridge	\$ 280.00	Raintree at Springlake Village	\$ 280.00	Woodhill Park	\$ 180.00
Johnson's Landing	\$ 280.00	Rolling Hills Estates	\$ 280.00	Woods at Kings Creek	\$ 180.00
Legacy Park	\$ 280.00	Saratoga Park	\$ 280.00		
Live Oak	\$ 280.00	Silver Lake Drive	\$ 280.00		
Monica Terrace	\$ 280.00	Southport Bay	\$ 280.00		
Neptune Shores	\$ 280.00	Steeplechase	\$ 280.00		
Orange Vista	\$ 280.00	Syban Lake Estates	\$ 280.00		
Parkway Plaza	\$ 280.00	Valencia Woods	\$ 280.00		
Pine Grove Estates	\$ 280.00	Woodhill Park	\$ 280.00		
Raintree at Springlake Village	\$ 280.00	Woods at Kings Creek	\$ 280.00		
Rolling Hills Estates	\$ 280.00				
Saratoga Park	\$ 280.00				
Silver Lake Drive	\$ 280.00				
Southport Bay	\$ 280.00				
Steeplechase	\$ 280.00				
Syban Lake Estates	\$ 280.00				
Valencia Woods	\$ 280.00				
Woodhill Park	\$ 280.00				
Woods at Kings Creek	\$ 280.00				

The County expects to collect a total of \$1,126,240.00 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-078R, 12-103R and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Kissimmee, Florida. Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

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

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

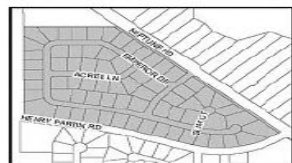
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



1. Emerald Lakes (at the Fountains)

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2022-2023 special non-ad valorem assessments will be increased from \$250.00 to \$275.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$275.00 per parcel. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2022-2023 is \$26,400.



2. Cane Brake

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Cane Brake MSBU pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management/retention facilities and landscaping in the publicly dedicated buffer areas, and the installation, maintenance, and repair of street lighting. The proposed fiscal year 2022-2023 special non-ad valorem assessments will increase from \$160.52 to \$162.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$162.00 per parcel. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2022-2023 is \$111,178.



3. Tops Terrace

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Tops Terrace MSBU pursuant to the Tops Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for installation and maintenance of street lighting. The proposed fiscal year 2022-2023 special non-ad valorem assessment will be increased from \$53.00 to \$55.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$55.00 per lot. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per lot charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2022-2023 is \$2,070.00.

The hearing will be held at 5:30 p.m. on Thursday, September 8, 2022, or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial-711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

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

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

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223

To Whom It May Concern:

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

Publication Date: Aug 14, 2022

Ad Caption: street lighting

Section: Osceola Zone

Size: 1/2V (3 x 21)

Order ID: 7265757

Cost: \$559.40

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

Sincerely,

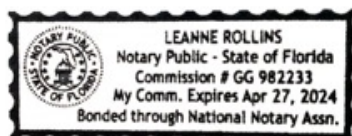


Rose Williams
Account Representative Assistant
The Orlando Sentinel

/mdu

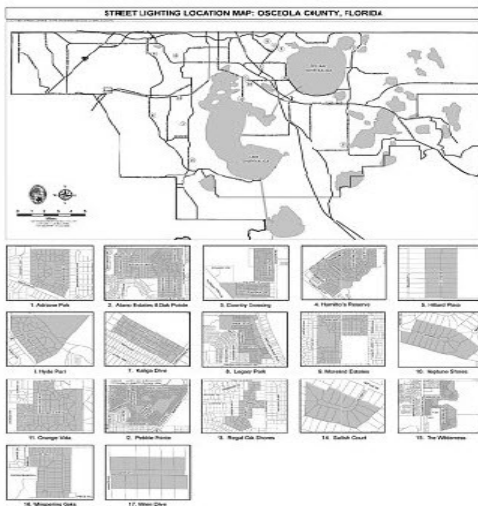
State of Florida
County of Orange

The foregoing instrument was acknowledged before me this
18 day of August, 2022, by Rose Williams,
who is personally known to me.



Notary Public
State of Florida at Large

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Adriane Park, Alamo Estates & Oak Pointe, Country Crossing, Hamilton's Reserve, Hilliard Place, Hyde Park, Kaliga Drive, Legacy Park, Moreland Estates, Neptune Shores, Orange Vista, Pebble Pointe, Regal Oak Shores, Saffish Court, The Wilderness, Whispering Oaks, and Wren Drive.

The hearing will be held at 5:30 p.m. on **Thursday, September 8, 2022** or soon thereafter as it may be heard. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 4 days prior to the date of the hearing.

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

Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:
Adriane Park	\$ 110.00	Neptune Shores	\$ 105.00
Alamo Estates & Oak Pointe	\$ 40.00	Orange Vista	\$ 55.00
Country Crossing	\$ 45.00	Pebble Pointe	\$ 25.00
Hamilton's Reserve	\$ 42.00	Regal Oak Shores	\$ 115.00
Hilliard Place	\$ 115.00	Saffish Court	\$ 150.00
Hyde Park	\$ 100.00	The Wilderness	\$ 50.00
Kaliga Drive	\$ 60.00	Whispering Oaks	\$ 55.00
Legacy Park	\$ 100.00	Wren Drive	\$ 155.00
Moreland Estates	\$ 60.00		

The County expects to collect a total of \$300,732.00 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R and 11-068R. Copies of Resolutions Nos. 10-050R and 11-068R, and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

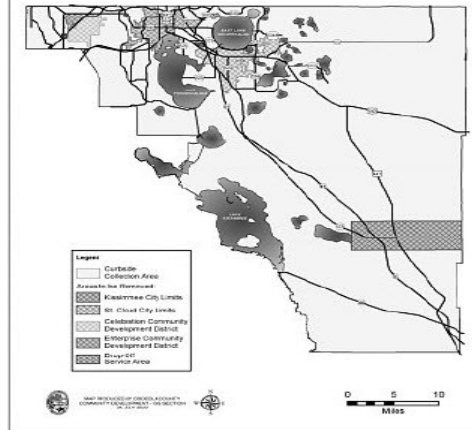
Because the streetlight assessment will be collected on the ad valorem tax bill, failure to pay the streetlight assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

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

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

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

Solid Waste Service Assessment Area Map



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

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2022-2023 assessment is \$346.88, which is equal to approximately \$28.91 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

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

- \$342.78 (contract collectors or drop-off stations and customer service)
- 8.32 (assessment roll preparation and Tax Collector fees)
- (18.26) (reduction) ⁽¹⁾
- 14.04 (early payment discount) ⁽²⁾
- \$346.88**

⁽¹⁾ The assessment for fiscal year 2022-2023 has been reduced by \$14.04 by action of the Board on **07/18/2022** designating \$1,403,000 of other available funds for this purpose.

⁽²⁾ The \$14.04 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$332.84. Smaller discounts are available if the tax bill is paid in December, January or February.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 19-075R, adopted by the Board on June 10, 2019. Copies of Resolution No. 19-075R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 8, 2022, at 5:30 p.m.** or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida for the purpose of receiving public comment on the proposed solid waste service assessment.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial:711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7765.

633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223

To Whom It May Concern:

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

Publication Date: Aug 14, 2022

Ad Caption: Solid Waste

Section: Osceola Zone

Size: 1/2V (3 x 21)

Order ID: 7265758

Cost: \$559.40

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

Sincerely,

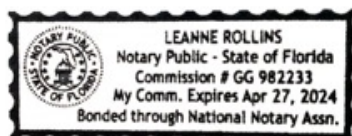


Rose Williams
Account Representative Assistant
The Orlando Sentinel

/mdu

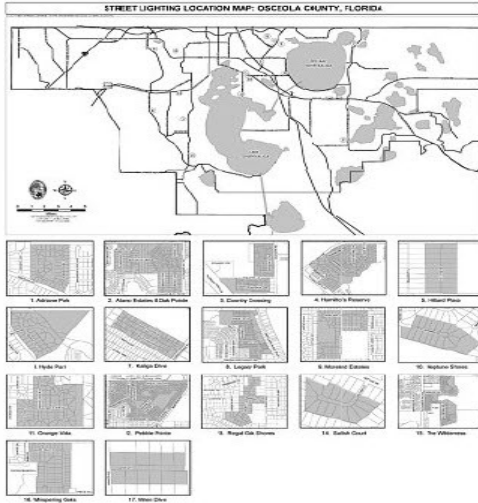
State of Florida
County of Orange

The foregoing instrument was acknowledged before me this
18 day of August, 2022, by Rose Williams,
who is personally known to me.



Notary Public
State of Florida at Large

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Adriane Park, Alamo Estates & Oak Pointe, Country Crossing, Hamilton's Reserve, Hilliard Place, Hyde Park, Kaliga Drive, Legacy Park, Moreland Estates, Neptune Shores, Orange Vista, Pebble Pointe, Regal Oak Shores, Salfish Court, The Wilderness, Whispering Oaks, and Wren Drive.

The hearing will be held at 5:30 p.m. on **Thursday, September 8, 2022** or soon thereafter as it may be heard. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 4 days prior to the date of the hearing.

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

Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:
Adriane Park	\$ 110.00	Neptune Shores	\$ 105.00
Alamo Estates & Oak Pointe	\$ 40.00	Orange Vista	\$ 55.00
Country Crossing	\$ 45.00	Pebble Pointe	\$ 25.00
Hamilton's Reserve	\$ 42.00	Regal Oak Shores	\$ 115.00
Hilliard Place	\$ 115.00	Salfish Court	\$ 150.00
Hyde Park	\$ 100.00	The Wilderness	\$ 50.00
Kaliga Drive	\$ 60.00	Whispering Oaks	\$ 55.00
Legacy Park	\$ 100.00	Wren Drive	\$ 155.00
Moreland Estates	\$ 60.00		

The County expects to collect a total of \$300,732.00 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R and 11-068R. Copies of Resolutions Nos. 10-050R and 11-068R, and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

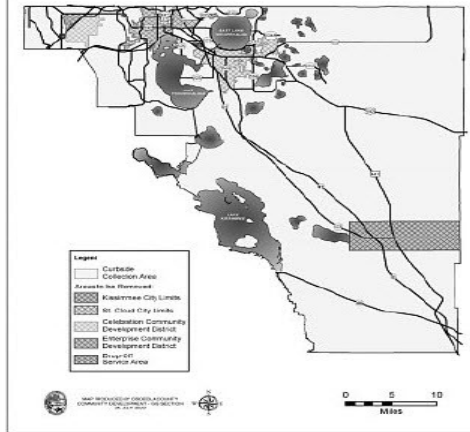
Because the streetlight assessment will be collected on the ad valorem tax bill, failure to pay the streetlight assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

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

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

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

Solid Waste Service Assessment Area Map



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

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2022-2023 assessment is \$346.88, which is equal to approximately \$28.91 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

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

\$342.78 (contract collectors or drop-off stations and customer service)
 8.32 (assessment roll preparation and Tax Collector fees)
 (18.26) (reduction) ⁽¹⁾
 14.04 (early payment discount) ⁽²⁾
\$346.88

⁽¹⁾ The assessment for fiscal year 2022-2023 has been reduced by \$14.04 by action of the Board on **07/18/2022** designating \$1,403,000 of other available funds for this purpose.

⁽²⁾ The \$14.04 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$332.84. Smaller discounts are available if the tax bill is paid in December, January or February.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 19-076R, adopted by the Board on June 10, 2019. Copies of Resolution No. 19-076R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 8, 2022, at 5:30 p.m.** or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida for the purpose of receiving public comment on the proposed solid waste service assessment.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7765.

633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223

To Whom It May Concern:

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

Publication Date: Aug 14, 2022

Ad Caption: Fire Rescue

Section: Osceola Zone

Size: 1/4V (3 x 10.5)

Order ID: 7265759

Cost: \$282.20

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

Sincerely,

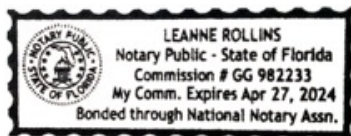


Rose Williams
Account Representative Assistant
The Orlando Sentinel

/mdu

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this
18 day of August, 2022, by Rose Williams,
who is personally known to me.



Notary Public
State of Florida at Large

Events

from Page 1

ery, Newbery, will speak on "Stories and Vignettes Involving Heritage Roses," 2:30 p.m. Sept. 11, Harry P. Lau Gardens, 1020 N. Forest Ave., Orlando, free, 407-407-1630.

Music in the Library: The Latin pop band, La Calle Band delivers the quintessential Latin street party—a seamless mix of music and dance. 11 a.m. Sept. 17, Orlando Public Library, 101 E. Central Blvd., Orlando, free, 407-935-7323.

Puerto Rican Arts & Culture Five Years After Maria: Learn how Hurricane Maria affected the cultural expression of people in Puerto Rico and in the diaspora through language, music, performance and literature from a panel of four Puerto Rican speakers. 5 p.m. Sept. 20, Chickasaw branch of the Orange County Library System, 870 N. Chickasaw Trail, Orlando, free, 407-835-7323.

Dave's House Party: There will be festive entertainment, food, beverages including beers from local breweries, and live and silent auctions. A tiki bar is also featured. Proceeds will benefit Dave's House, which offers programs and services to provide stability of affordable permanent supportive housing for residents with serious mental illness. Reservations required. 7-10 p.m. Oct. 14, The Acre Orlando, 4421 Edgewater Drive, Orlando, \$100. Dave's House, 407-407-1630.

21st Annual Windermere Run among The Lakes: The course goes through downtown Windermere, running along the sandy dirt roads among the Butler Chain of Lakes. Two distances available: 5K and 10K. All runners receive a t-shirt and finisher medals. Hosted by Windermere Parks and Recreation. 7 a.m. Oct. 15, Windermere Town Hall, 520 Main St., Windermere, \$38-\$53. TownWindermere.t.us

Senior Expo: The SOPIUS FYI Resource Expo is presented by Orange County Commission on Aging, SOPIUS Resource Network, Seminole County Tread and the Senior Resource Alliance. Meet area service providers, agencies, housing specialists, health care representatives, Social Security and Medicare specialists, VA advisors and other professionals who provide products and services to the community. Find out "what's hot and what's not" as it relates to healthy lifestyle options and available resources.

9:00 a.m.-2:30 p.m. Oct. 21, Winter Park Community Center, 721 W. New England Ave., Winter Park, admission and parking are free, 407-265-0534, 5 PUPUSFL.org.

Tai chi and qigong classes: Learn how to improve wellness, range of motion, breathing capacity and many other benefits. 11:30 a.m.-12:30 p.m. Mondays and Fridays, Winter Park Presbyterian Church, 400 S. Lakemont Ave., Winter Park, \$10 per class, info@mindandbodyexercises.com, 407-234-0110.

Central Florida African Violets Society: 10 a.m.-12:30 p.m. the third Wednesday of the month, September through May. Informal meetings June through August. Beardsall Senior Center, 800 S. Delaney Ave., Orlando, free, 407-246-4440.

Tai chi and qigong classes: Learn how to improve wellness, range of motion, breathing capacity and many other benefits. 11:30 a.m.-12:30 p.m. Thursdays, The University Club of Winter Park, 841 N. Park Ave., Winter Park, \$10 per class, info@mindandbodyexercises.com, 407-234-0110.

TOPS Club Inc. (TALKING OFF POUNDS SENSIBLY): 9-10 a.m. Saturdays, Eastland Baptist Church, 9000 Lake Underhill Road, Orlando. First visit free, then \$5 monthly dues, 685-513-2866.

Knitting/Crochet Classes: Free instruction. All ages and skill levels are welcome. Yarn is provided. 3:30-5 p.m. Wednesdays, St. Luke's United Methodist Church, 4851 S. Apopka Valley Road, Orlando, free, email care@stlukes.org or call 407-896-4901, Ext. 262.

Plant Clinic: Orange County homeowners can bring their questions and samples to UF/IFAS Extension Master Gardener volunteers. 9 a.m.-noon Tuesdays, UF/IFAS Mid-Florida Research Education Center, 2725 Biron Road, Apopka, free, 407-254-9200.

Duplicate Bridge: Intermediate bridge classes are being offered twice a week by an ACBL sanctioned game. 10:30 a.m. Thursdays, 11:30 a.m. Sundays, Orlando Metropolitan Center, 2756 Semoran Road, Orlando, \$15 includes pizza, lesson, and game, 407-905-1043 or email davidfoe@gmail.com.

Central Florida Fruit Society: Learn about growing and enjoying fruit in Central Florida. Discover new species and varieties of ambrosial

fruits from around the world and grow locally. 6:30-8:30 p.m. the third Monday of the month, Harry P. Lau Gardens 1020 N. Forest Ave., Orlando, free, Jenc@centralfloridafruitociety.org.

Central Florida Stamp Club: Meetings include auctions and informative lectures. 6 p.m. the first and third Thursdays of the month, Marks Street Senior Recreation Complex, 90 E. Marks St., Orlando, free, 407-880-9328.

'FashionAbility' American Sewing Guild, Orlando Chapter: A group dedicated specifically to the art and skill of garment sewing. All levels welcome. 10:30 a.m.-noon the fourth Thursday of the months of October, January, April, and July. The Sewing Studio, 9605 U.S. Highway 17-92, Maitland, first two visits are free, then \$5 membership is required, 407-697-0882.

TOPS Club Inc. (TALKING OFF POUNDS SENSIBLY): 7 p.m. Thursdays, Delaney Street Baptist Church, 1910 Delaney Ave., Orlando, first visit is free, 407-808-6215.

Tai Chi for Health: Featuring simple Tai Chi forms and qigong (energy) work, Call for localities and COVID restrictions. 9-10 a.m. Tuesdays, Thursdays and Saturdays, 1st Unitarian Church of Orlando, 1901 E. Robinson St., Orlando, \$5 facility fee donation requested but not required, 407-703-3357.

Male Alzheimer's caregivers group: The Men's Breakfast Club is an informal and unstructured gathering of male caregivers.

Sponsored by the Alzheimer's & Dementia Resource Center. 10 a.m. the first Thursday of the month, Perkins Restaurant & Bakery, 701 E. State Road 434, Winter Springs, free, by your own food, adoptions, org/adac-events/ or 407-436-7750.

United States Submarine Veterans, Central Florida Chapter: Open to all Navy personnel and veterans who are qualified in submarines. Guests are welcome at meetings. Meetings for now are held both in person or Zoom. 7 a.m. the fourth Thursday of every month, Cassberry Veterans Club, 200 Concord Drive, Cassberry, 407-920-0347 or email jmcack34@gmail.com.

RASO'S (Parents and Spouses of Solds) Grievance Support Group: A program of the nonprofit First Nature Foundation, offers a virtual Zoom meeting twice monthly (for safety during the pandemic), the

first and third Wednesday of each month at 6:30 p.m. The group is licensed and supported by a Licensed Mental Health Counselor with grief counseling experience. If you are interested in participating as a parent or spouse of a suicide, email firstnaturefoundation.org. There is no charge to join. Donations are not required but are welcome.

Italian American Social Club of Central Florida: All nationalities are welcome. Dinner dances, with live bands, 6-10 p.m. every second and fourth Saturdays (6:00 for members, \$45 for guests, includes open bar); Italian American Social Club of Central Florida, 5900 Hillcrest Road, Orlando, 407-273-2830.

Blings: Proceeds benefit the Bahá Shrine Center Apopka. Doors open at 4 p.m. Early bird games start at 6 p.m. regular games at 7 p.m. Wednesdays. Bahá Shrine Center 3101 E. Semoran Blvd., Apopka, 407-660-8811, Ext. 306.

Young Adult Grief Group: Support for New Hope for Kids. This safe virtual setting is designed to provide young adults, ages 10-25, with an environment where they will be supported by their peers and given the opportunity to participate in conversations to help them heal and adjust to their new normal. Group meets 7:30-9 p.m. every other Wednesday. Registration is required to attend. Call Dana Duffe, 407-331-3050, Ext. 10.

Terminator Corps: A meeting of the nonprofit Order of the Skywatcher Clan's (Native American tribe and SOIAC charity) caving group, which takes monthly trips to the tribe's cave near Belleview to explore, dig out and map. Training is provided, if needed. Also potluck lunch, socializing, fossil hunting and camping. Advance registration required. 11 a.m.-2 p.m. the first Saturday of the month, a private residence, 3415 Silverwood Drive, Orlando, free, 407-203-1739, or megatdt19@juno.com.

Homelessness in Seminole County Panel Presentation: The Seminole County Board of Commissioners, partnering with several other organizations, is sponsoring a forum on "Addressing Homelessness." The panel will be moderated by Joel Hunter and include panelists Meghan Killingsworth, Theodor Fraser and Jillian Finklestein. The panelists represent those involved in the Homelessness Prevention and Services currently available. Learn what you

can do individually and politically. 6-8:30 p.m. Aug. 18, First United Methodist Church of Sanford, 410 S. Park Ave., Sanford, one show supply item to donate (optional), lw@seminole.org.

Bromeliad and tropical plant show and sale: The Seminole Bromeliad and Tropical Plant Society event will include hundreds of bromeliads, other tropical plants, and plant accessories. Club members will be available to answer questions and assist in selecting the best plants for your conditions. 9 a.m.-4 p.m. Aug. 20-21, Sanford Garden Club, 200 Fairmont Drive, Sanford, free, bromeliads.club, 407-342-2500.

Golden Oldies Dance: Sing and dance to your favorite '50s and '60s music performed by a live band. 5-11 p.m. Aug. 20, Orlando German Club, 381 Orange Lane, Casselberry, \$10 (admission only to \$25 (admission and dinner combo), orlandogermanclub.com.

Sealing and Expiration Work-shops: The Seminole County Legal Aid Office and Goodwill Industries of Central Florida host a monthly sealing and expiration workshop where attorneys learn from an experienced volunteer attorney how to seal or expunge their arrest record as well as get resources to help them land the job. 3:30 p.m. Sept. 7, Oct. 5, Dec. 7, north branch of the Seminole County Public Library, 150 N. Palmtoe Ave., Sanford, free, 407-834-1660, Ext. 114 or cammy@public.com

Driver safety program: The AARP Driver Safety Program's Smart Driver Course helps participants refine driving skills and develop safe driving habits. Upon completion of the course, Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required. 8:45 a.m.-4 p.m. Sept. 9, Oct. 13, Nov. 10, Dec. 8, Winter Springs Senior Center, 400 Edgemoor Ave., Winter Springs, \$20 for AARP members, \$25 for nonmembers, 407-712-0370.

St. Luke's Concert Series: The St. Luke's band of former students, partnering with several other organizations, is sponsoring a forum on "Addressing Homelessness." The panel will be moderated by Joel Hunter and include panelists Meghan Killingsworth, Theodor Fraser and Jillian Finklestein. The panelists represent those involved in the Homelessness Prevention and Services currently available. Learn what you

can do individually and politically. 6-8:30 p.m. Aug. 18, First United Methodist Church of Sanford, 410 S. Park Ave., Sanford, one show supply item to donate (optional), lw@seminole.org.

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

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

The hearing will be held at 6:00 p.m. on Thursday, September 8, 2022, or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407) 742-2110, at least 4 days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2022:

FIRE RESCUE ASSESSMENTS	
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$226.25
Non-Residential Property Use Categories	
Commercial	\$0.4832
Industrial/Warehouse	\$0.0758
Institutional	\$0.5498
Transient Occupancy Property Use Category	
Transient Occupancy	\$277.60
Land Property Use Categories	
Vacant Land	\$0.2527
Agricultural Land	\$0.0182

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

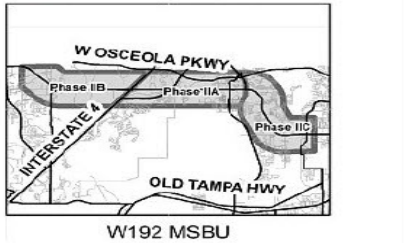
The assessments will be collected on the ad valorem tax bill to be mailed in November 2022, as authorized by section 197.2622, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

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



COUNTY COMMISSION
OSCEOLA COUNTY, FLORIDA

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



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeauVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on Thursday, September 8, 2022, at 6:00 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 1100 in the Administration Building, 1 Courthouse Square, Kissimmee, Florida for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,500 feet east of State Road 939). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeauVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeauVacation Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 210, Kissimmee, Florida.

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

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

BOARD OF COUNTY COMMISSIONERS OF
OSCEOLA COUNTY, FLORIDA

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

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

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

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

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 14, 2022.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Rolls this ____ day of _____, 2022.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 22-428R

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

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

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

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

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

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

WHEREAS, on April 19, 1999, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area

Phase IIB Project (the "Original Phase IIB Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIB Project (as defined therein) against the real property that will be specially benefited thereby; and

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 3. APPROVAL OF PHASE I CAPITAL ASSESSMENT ROLL. Since the Phase I Obligations have been retired and the imposition of Phase I Capital Assessments is no longer required, no Phase I Capital Assessments will be imposed for Fiscal Year 2022-2023.

SECTION 4. APPROVAL OF PHASE IIA CAPITAL ASSESSMENT ROLL. Since the Phase IIA Obligations have been retired and the imposition of Phase IIA Capital Assessments is no longer required, no Phase IIA Capital Assessments will be imposed for Fiscal Year 2022-2023.

SECTION 5. APPROVAL OF PHASE IIB CAPITAL ASSESSMENT ROLL. Since the Phase IIB Obligations have been retired and the imposition of Phase IIB Capital Assessments is no longer required, no Phase IIB Capital Assessments will be imposed for Fiscal Year 2022-2023.

SECTION 6. APPROVAL OF PHASE IIC CAPITAL ASSESSMENT ROLL. The Phase IIC Capital Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2022-2023, based upon the rates set forth below:

(A) The Phase IIC Pedestrian Capital Assessment Rate is hereby established at \$ 189.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Phase IIC Vehicular Capital Assessment Rate is hereby established at \$ 145.00 per \$1,000,000 of Factored Vehicular Value.

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

Unit, is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2022-2023, based upon the rates set forth below:

(A) The Maintenance Assessment Rate is hereby established at \$ 489.80 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate is hereby established at \$ 337.10 per \$1,000,000 of Factored Vehicular Value.

SECTION 8. COLLECTION OF ASSESSMENTS.

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

(B) The Phase IIC Capital Assessments and Maintenance Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included Phase IIC Capital Assessment Roll and Maintenance Assessment Roll as of January 1, 2023, the lien date for ad valorem taxes.

SECTION 9. APPLICATION OF PHASE IIC ASSESSMENT PROCEEDS

(A) Due to a software irregularity, the Phase IIC Capital Assessments and Phase IIC Maintenance Assessments were erroneously calculated for Fiscal Year 2021-2022. Property located in the Phase IIC Benefit Area was inadvertently overcharged for the Capital Assessment and undercharged for the Maintenance Assessment. As a result, the Phase IIC Capital Assessments have been reduced for Fiscal Year 2022-2023 and will be eliminated for Fiscal Year 2023-2024. The Phase IIC Maintenance Assessments have been calculated on a uniform basis within the Phase I Benefit Area for Fiscal Year 2022-2023 and will be calculated in the same manner for Fiscal Year 2023-2024. The Phase IIC Maintenance Assessment shortfall will be addressed in Fiscal Year 2023-2024, as described in the following subsection (B).

(B) Since the Phase IIC Capital Assessments and Phase IIC Maintenance Assessments utilize the same apportionment methodology, any excess amount on deposit in the Phase IIC Debt Service Fund shall be used to cover the shortfall in the Phase IIC Benefit Area's contribution to the West 192 Maintenance Fund in Fiscal Year 2023-2024, but only after the Osceola County, Florida West 192 Redevelopment Area Municipal Service Benefit Unit Special Assessment Bonds (Phase IIC), Series 2003, are retired.

SECTION 10. CERTIFICATION OF ASSESSMENT ROLLS. The Phase IIC Capital Assessment Roll and Maintenance Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Phase IIC Capital Assessment Roll and Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 8th day of September 2022.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

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

2. On or before August 19, 2022, I mailed, or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Capital Assessment or Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

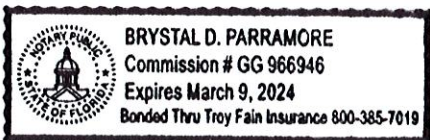
FURTHER AFFIANT SAYETH NOT.

Matthew Fuhrer
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

WITNESS, my hand and official seal this 22 day of August, A.D., 2022.



Brystal D Parramore
Signature of person taking acknowledgment

Brystal D Parramore
Name of acknowledger (printed)

My commission expires: 3/9/2024

APPENDIX B
PROOF OF PUBLICATION

633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223

To Whom It May Concern:

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

Publication Date: Aug 14, 2022

Ad Caption: W192

Section: Osceola Zone

Size: 1/4V (3 x 10.5)

Order ID: 7265761

Cost: \$282.20

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

Sincerely,

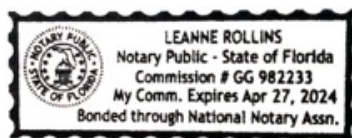


Rose Williams
Account Representative Assistant
The Orlando Sentinel

/mdu

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this
18 day of August, 2022, by Rose Williams,
who is personally known to me.



Notary Public
State of Florida at Large

Events
from Page 1

ery, Newberry, will speak on "Stories and Vignettes Involving Heritage Roses" 2:20 p.m. Sept. 11, Harry P. Leu Gardens, 1020 N. Forest Ave., Orlando, free, 407-407-1630.

Music in the Library: The Latin pop band, La Calle Band delivers the quintessential Latin street party—a seamless blend of music and dance. 11 a.m. Sept. 17, Orlando Public Library, 101 E. Central Blvd., Orlando, free, 407-835-7323.

Puerto Rican Arts & Culture Five Years After Maria: Learn how Hurricane Maria affected the cultural expression of people in Puerto Rico and in the diaspora through language, music, performance and literature from a panel of four Puerto Rican speakers. 5 p.m. Sept. 20, Chickasaw branch of the Orange County Library System, 870 N. Chickasaw Trail, Orlando, free, 407-835-7323.

Dave's House Party: There will be festive entertainment, food, beverages including beers from local breweries, and silent auctions. Attire is outdoor Florida festive. Proceeds will benefit Dave's House, which offers programs, food and services to provide stability of affordable permanent supportive housing for residents with serious mental illness. Reservations required. 7-10 p.m. Oct. 14, The Acre Orlando, 4422 Edgewater Drive, Orlando, \$100, Dave'sHouse.org.

21st Annual Windermere Run Among The Lakes: The course goes through downtown Windermere, running along the sandy dirt paths among the Butter chain of Lakes. Two distances available: 5K and 10K. All runners receive a T-shirt and finisher medals. Hosted by Windermere Parks and Recreation. 7 a.m. Oct. 15, Windermere Town Hall, 520 Main St., Windermere, 328-353, TownWindermere.FL

Senior Expo: The 50Plus FYI Resource Expo is presented by Orange County Commission on Aging, 50Plus Resource Network, Seminole County T1ad and the Senior Resource Alliance. Meet area service providers, agencies, housing specialists, health care representatives, Social Security and Medicare specialists, VA advocates and other professionals who provide products and services to the community. Find out "what's hot and what's not" as it relates to healthy lifestyle options and available resources.

9:30 a.m.-2:30 p.m. Oct. 21, Winter Park Community Center, 721 W. New England Ave., Winter Park, admission and parking are free, 407-265-0534, 50PlusFYI.org.

Tai chi and qigong classes: Learn how to improve wellness, range of motion, breathing capacity and many other benefits. 11:30 a.m.-12:30 p.m. Mondays and Fridays, Winter Park Presbyterian Church, 400 S. Lakefront Ave., Winter Park, \$10 per class, info@mindsandbodyexercises.com, 407-234-0110.

Central Florida African Violet Society: 10 a.m.-12:30 p.m. the third Wednesday of the month, September through May, with informal meetings June through August. Beardsall Senior Center, 800 S. Delaney Ave., Orlando, free, 407-246-4440.

Tai chi and qigong classes: Learn how to improve wellness, range of motion, breathing capacity and many other benefits. 11:30 a.m.-12:30 p.m. Thursdays, The University Club of Winter Park, 84 N. Park Ave., Winter Park, \$10 per class, info@mindsandbodyexercises.com, 407-234-0110.

TOPS Club Inc., (Taking Off Pounds Sensibly): 9-10 a.m. Thursdays and Saturdays, 1st Unitarian Church of Orlando, 1001 E. Robinson St., Orlando, \$5 facility fee donation requested but not required, 407-701-3357.

Knitting/Crochet Classes: Free instruction. All ages and skill levels are welcome. Yarn is provided. 3:30-5 p.m. Wednesdays, St. Luke's United Methodist Church, 4851 S. Apopka-Vineyard Road, Orlando, free, email cec@stluke.org or call 407-876-4991, Ext. 262.

Plant Clinic: Orange County home-owners can bring their questions and samples to UF/IFAS Extension Master Gardener volunteers. 9 a.m.-noon Tuesdays, UF/IFAS Mid-Florida Research Education Center, 2725 Benton Road, Apopka, free, 407-254-9200.

Duplicate Bridge: Intermediate bridge classes are being offered followed by an ACBL sanctioned game. 10:30 a.m. Thursdays, 11:30 a.m. Sundays, Orlando Metropolitan Bridge Center, 756 Bennett Road, Orlando, \$15 includes pizza, lesson, and game, 407-805-1043 or email dave@orbj.com, 407-805-1043.

Central Florida Fruit Society: Learn about growing and enjoying fruit in Central Florida. Discover new species and varieties of ambrosial

fruits from around the world and grow locally. 6:30-8:30 p.m. the third Monday of the month, Harry P. Leu Gardens 1020 N. Forest Ave., Orlando, free, Jenc@CentralFloridaFruitSociety.org.

Central Florida Stamp Club: Meetings include auctions and informative lectures. 6 p.m. the first and third Thursdays of the month, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, 407-890-0528.

"FashionAbility" American Sewing Guild, Orlando Chapter: A group dedicated specifically to the art and skill of garment sewing. All levels welcome. 10:30 a.m.-noon the fourth Thursday of the month of October, January, April, and July. The Sewing Studio, 9605 U.S. Highway 17-02, Maitland, first two visits are free, then ASG membership is required, 407-607-0862.

TOPS Club Inc., (Taking Off Pounds Sensibly): 7 p.m. Thursdays, Delaney Street Baptist Church, 1010 Delaney Ave., Orlando, free visit is free, 407-409-8215.

Tai Chi for Health: Restoring simple Tai Chi forms and qigong (energy work). Call for location and COVID restrictions. 9-10 a.m. Tuesdays, Thursdays and Saturdays, 1st Unitarian Church of Orlando, 1001 E. Robinson St., Orlando, \$5 facility fee donation requested but not required, 407-701-3357.

Male Alzheimer's caregivers group: The Men's Breakfast Club is an informal and unstructured gathering of male caregivers. Sponsored by the Alzheimer's & Dementia Resource Center. 10 a.m. the first Thursday of the month, free, buy your own food, advocates.org/acrc-events/ or 407-436-7750.

United States Submarine Veterans, Central Florida Chapter: Open to all Navy personnel and veterans who are qualified submariners. Guests are welcome at meetings. Meetings for now are held both in person or Zoom. 7 p.m. the fourth Thursday of every month, Casseberry Veterans Club, 200 Concord Drive, Casselberry, 407-220-0367 or email jmac@cs40@gmail.com.

PASOS (Parents and Spouses of a Served) Grief Support Group: A support of the nonprofit First Nature Foundation, offers a virtual Zoom meeting twice monthly (for safety during the pandemic), the

first and third Wednesday of each month at 6:30 p.m. The group is facilitated and supported by a Licensed Mental Health counselor with grief counseling experience. If you are interested in participating as a parent or spouse of a suicide, email keru@firstnaturefoundation.org. There is no charge to join. Meetings are not required but are welcome.

Italian American Social Club of Central Florida: All nationalities are welcome. Dinner dances, with Italian music every second and fourth Saturday (\$40 for members, \$45 for guests, includes open bar). Italian American Social Club of Central Florida, 5000 Hibiscus Road, Orlando, 407-273-2830.

Bingo: Proceeds benefit the Bahia Shrine Center Apopka. Doors open at 4 p.m. Early bird games start at 6 p.m., regular games at 7 p.m. Wednesdays. Bahia Shrine Center 3101 E. Semoran Blvd., Apopka, 407-660-8811, Ext. 306.

Young Adult Grief Group: Presided by New Hope for Kids. This safe virtual setting is designed to provide young adults, ages 10-25, with an environment where they will be supported by peers and given the opportunity to participate in conversations to help them heal and adjust to their new normal. Group meets 7:30-9 p.m. every other Wednesday. Registration is not required to attend. Call Dana Duffie, 407-331-3059, Ext. 10.

Terranaut Corps: A meeting of the nonprofit Order of the Skywatcher Charitable American Tribe and 501(c)3 charity) caving group, which takes monthly trips to the tribe's cave near Bellevue to explore, dig out and map. Training is provided, if needed. Also potluck lunch, socializing, fossil hunting and gemstones. Advance registration required. 11 a.m.-2 p.m. the first Saturday of the month, a phone interview, 3415 Silverwood Drive, Orlando, free, 407-203-7130, emegat15@junco.com.

Homelessness in Seminole County Panel Presentation: The Seminole League of Women Voters, partnering with several other organizations, is sponsoring a forum on "The New Faces of Homelessness." The panel will be moderated by Joel Hunter and include panelists Meghan Killingsworth, Trevor Raser and Jillian Finklestein. The panelists represent those involved with housing issues, the Seminole County Public Library, and services currently available. Learn what you

can do individually and politically. 6-8:30 p.m. Aug. 16, First United Methodist Church of Sanford, 410 S. Park Ave., Sanford, one school supply item to donate (optional), lwvseminole.org.

Bromeliad and tropical plant show and sale: The Seminole Bromeliad and Tropical Plant Society event will include hundreds of bromeliads, other tropical plants, and plant accessories. Club members will be available to answer questions and assist in selecting the best plants for your conditions. 9 a.m.-4 p.m. Aug. 20-21, Sanford Garden Club, 205 Palmont Drive, Sanford, free, bromeliadclub, 407-342-2500.

Golden Oldies Dancer: Sing and dance to your favorite '50s and '60s music performed by a live band. 5-11 p.m. Aug. 20, Orlando German Club, 381 Orange Lane, Casselberry, \$10 (admission only) to \$25 (admission and dinner combo), orlando-germanclub.com.

Sealing and Expungement Workshop: The Seminole County Legal Aid office and Goodwill Industries of Central Florida host a monthly sealing and expungement work shop where attendees learn from an experienced volunteer attorney how to seal or expunge their arrest record as well as get resources to help them land the job. 5:30 p.m. Sept. 7, Oct. 5, Dec. 7, north branch of the Seminole County Public Library, 150 N. Palmetto Ave., Sanford, free, 407-336-1600, Ext. 114 or camryn@scblas.com.

Driver safety program: The AARP Driver Safety Program's Smart Driver Course helps participants refine driving skills and develop safe driving habits. Upon completion of the course, Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required. 8:45 a.m.-4 p.m. Sept. 8, Oct. 13, Nov. 10, Dec. 9, Winter Springs Senior Center, 400 Edgewood Ave., Winter Springs, 320 For AARP members, \$25 for nonmembers, 407-712-0370.

St. Luke's Concert Series: The Brass Band of Central Florida will perform music from Juassik Park, Westside Story, Gone with the Wind, and more. 7 p.m. Sept. 9, St. Luke's Lutheran Church, 2021 W. State Road 426, Oviedo, free. To watch online visit slcsc.org/concert-series.

Joseph Bland of the Sentinel staff completed the report. To submit an item, email comment@sentinel.orlando.com

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

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

The hearing will be held at 6:00 p.m. on Thursday, September 8, 2022, or soon thereafter as it may be held, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 30 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407) 742-2100, at least 4 days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2022.

FIRE RESCUE ASSESSMENTS	
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$225.25
Non-Residential Property Use Categories	
Commercial	\$0.4832
Industrial/Warehouse	\$0.0758
Institutional	\$0.5496
Transient Occupancy Property Use Category	
Transient Occupancy	\$277.60
Land Property Use Categories	
Vacant Land	\$0.2527
Agricultural Land	\$0.0182

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

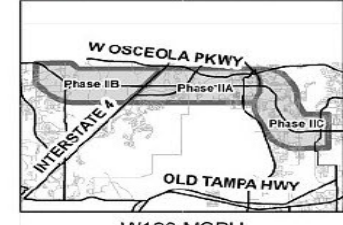
The assessments will be collected on the ad valorem tax bill to be mailed in November 2022, as authorized by section 197.3622, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

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



COUNTY COMMISSION OSCEOLA COUNTY, FLORIDA

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



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 Beautiful Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on the November's ad valorem tax bills. The hearing will be held on Thursday, September 8, 2022, at 6:30 p.m., or soon thereafter as it may be held, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 30 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signs, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoegland Boulevard and east of a point approximately 1,690 feet east of State Road 393). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 Beautiful Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 Beautiful Area Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

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

The Capital Assessments and Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3622, Florida Statutes. Failure to pay the Capital Assessments and Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

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

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

APPENDIX C

FORM OF CERTIFICATE

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

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

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 14, 2022.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _____, 2022.

OSCEOLA COUNTY, FLORIDA

By: _____

Chair/Vice Chair

Board of County Commissioners



MILLAGE RESOLUTION

Title	Page
Resolution 22-435R.....	3-1
Resolution 22-436R.....	3-4

RESOLUTION NO. 22-435R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2022-2023 BY TWO-THIRDS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

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

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

DULY ADOPTED by not less than a two-thirds vote of the Board of County Commissioners this 8th day of September, 2022.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 22-435R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2022-2023

Taxing Entity:	FY23 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
EMS MSTU	0.9604	1.0682	11.22%
ANORADA	2.2935	2.6250	14.45%
EMERALD LAKES	0.4483	0.5550	23.80%
INDIAN WELLS	3.5836	4.1836	16.74%
KING'S CREST	1.7235	1.9616	13.81%
RAINTREE PARK	1.1033	1.2500	13.30%
SHADOW OAKS	0.3764	0.5944	57.92%
ST JAMES PARK	2.2810	2.5150	10.26%
WINDWARD CAY	0.6711	0.8593	28.04%

RESOLUTION NO. 22-436R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2022-2023 BY MAJORITY VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

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

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

DULY ADOPTED this 8th day of September, 2022.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 22-436R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2022-2023

Taxing Entity:	FY23 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	5.9239	6.7000	13.10%
LIBRARY DISTRICT	0.2700	0.3000	11.11%
SAVE OSCEOLA-DEBT*		0.0853	0.00%
SAVE OSCEOLA-OPERATING	0.0587	0.0773	31.69%
BELLALAGO	0.1812	0.1750	-3.42%
BLACKSTONE LANDING PH 1	0.8048	0.9250	14.94%
HAMMOCK POINT	0.2276	0.2000	-12.13%
HAMMOCK TRAILS	1.0308	1.0000	-2.99%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE	3.4786	4.0000	14.99%
INDIAN RIDGE VILLAS	0.0000	0.0000	0.00%
INTERCESSION CITY	0.6659	0.5000	-24.91%
ISLE OF BELLALAGO	1.8298	1.7500	-4.36%
KISSIMMEE ISLES	0.5187	0.5937	14.46%
LINDFIELDS	0.5866	1.1649	98.59%
LIVE OAK SPRINGS	0.2371	0.2500	5.44%
ORANGE VISTA	0.9282	1.1000	18.51%
QUAIL RIDGE	0.8932	1.0000	11.96%
REMINGTON	0.3057	0.2500	-18.22%
RESERVES @ PLEASANT HILL	0.3482	0.3689	5.94%
ROYAL OAKS PHASE 2-5	0.8595	1.0500	22.16%
THE OAKS	0.1781	0.2000	12.30%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.3914	0.5000	27.75%
WINNERS PARK	1.9839	2.1000	5.85%

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

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



BUDGET RESOLUTION

Title	Page
Resolution 22-437R.....	4-1
Schedule A.....	4-3

RESOLUTION NO. 22-437R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

WHEREAS, the Board has adopted Resolution Nos. 22-435R and 22-436R, adopting the proposed millage rates for Fiscal Year 2022-2023;

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

SECTION 1. ADOPTION OF TENTATIVE BUDGET. The tentative budget by fund and revenue/expense category for fiscal year 2022-2023 attached hereto as Schedule A is hereby approved and adopted.

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

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

DULY ADOPTED this 8th day of September, 2022.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Total Summary

**Tentative
 FY23**

Revenues

Current Ad Valorem Taxes	319,453,146
PY Delinquent Ad Valorem Tax	82,024
Other Taxes	124,384,483
Permits, Fees & Special Assessments	157,250,223
Intergovernmental Revenue	121,555,817
Charges For Services	93,656,969
Judgment, Fines & Forfeits	2,478,545
Miscellaneous Revenues	10,031,761
Less 5% Statutory Reduction	-35,098,844

Subtotal 793,794,124

Transfers In	145,384,715
Other Sources	14,533,366
Fund Balance	750,142,073

Total Revenues 1,703,854,278

Expenditures

Personnel Services	165,419,738
Operating Expenses	343,328,838
Capital Outlay	298,154,133
Debt Service	57,714,094
Grants and Aids	32,657,336

Subtotal 897,274,139

Transfers Out	257,890,088
Reserves - Operating	133,003,140
Reserves - Debt	68,154,537
Reserves - Capital	183,857,685
Reserves - Claims	13,007,611
Reserves - Assigned	80,394,077
Reserves - Restricted	31,869,247
Reserves - Stability	38,403,754

Total Expenditures 1,703,854,278

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

001-General Fund

Revenues

Current Ad Valorem Taxes	266,699,821
PY Delinquent Ad Valorem Tax	76,524
Other Taxes	23,647,135
Permits, Fees & Special Assessments	8,448,507
Intergovernmental Revenue	39,274,044
Charges For Services	1,853,572
Judgment, Fines & Forfeits	1,348,438
Miscellaneous Revenues	2,485,421
Less 5% Statutory Reduction	-17,217,571
Subtotal	326,615,891
Transfers In	21,206,583
Other Sources	2,765,815
Fund Balance	108,833,027
Total Revenues	459,421,316

Expenditures

Personnel Services	77,147,364
Operating Expenses	87,338,186
Capital Outlay	16,480,496
Debt Service	2,260,975
Grants and Aids	24,026,621
Subtotal	207,253,642
Transfers Out	163,671,435
Reserves - Operating	63,544,266
Reserves - Debt	559,262
Reserves - Capital	9,550,928
Reserves - Assigned	12,418,149
Reserves - Stability	2,423,634
Total Expenditures	459,421,316

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY23

010-Designated Ad Valorem Tax

Revenues

Transfers In		16,816,503
	Total Revenues	16,816,503

Expenditures

Transfers Out		16,816,503
	Total Expenditures	16,816,503

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY23

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		6,709,055
	Total Revenues	6,709,055

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		6,366,006
	Total Expenditures	6,709,055

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

102-Transportation Trust Fund

Revenues

Other Taxes		8,744,827
Permits, Fees & Special Assessments		369,235
Intergovernmental Revenue		2,046,151
Charges For Services		482,755
Miscellaneous Revenues		586,658
Less 5% Statutory Reduction		-586,482
	Subtotal	11,643,144

Transfers In		16,831,597
Other Sources		104,016
Fund Balance		8,600,287
	Total Revenues	37,179,044

Expenditures

Personnel Services		13,699,717
Operating Expenses		18,032,422
Capital Outlay		151,016
Debt Service		1,466,322
	Subtotal	33,349,477

Transfers Out		2,411,254
Reserves - Debt		1,418,313
	Total Expenditures	37,179,044

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY23

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits 49,927
Less 5% Statutory Reduction -2,496

Subtotal 47,431

Total Revenues 47,431

Expenditures

Transfers Out 47,431

Total Expenditures 47,431

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

104-Tourist Development Tax Fund

Revenues

Other Taxes		33,198,529
Charges For Services		2,479,532
Miscellaneous Revenues		440,000
Less 5% Statutory Reduction		-1,805,903
	Subtotal	34,312,158
Other Sources		250,711
Fund Balance		42,194,682
	Total Revenues	76,757,551

Expenditures

Personnel Services		2,178,351
Operating Expenses		20,954,631
Capital Outlay		9,898,879
Debt Service		22,313
	Subtotal	33,054,174
Transfers Out		3,993,079
Reserves - Operating		17,077,200
Reserves - Debt		11,157
Reserves - Capital		11,000,000
Reserves - Stability		11,621,941
	Total Expenditures	76,757,551

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		8,299,632
Miscellaneous Revenues		119,873
Less 5% Statutory Reduction		-420,975
	Subtotal	7,998,530
Other Sources		47,149
Fund Balance		13,891,518
	Total Revenues	21,937,197

Expenditures

Operating Expenses		6,685,037
	Subtotal	6,685,037
Transfers Out		3,676,330
Reserves - Operating		4,878,919
Reserves - Stability		6,696,911
	Total Expenditures	21,937,197

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		8,299,632
Miscellaneous Revenues		64,170
Less 5% Statutory Reduction		-418,190
	Subtotal	7,945,612
Other Sources		47,149
Fund Balance		10,330,175
	Total Revenues	18,322,936

Expenditures

Operating Expenses		10,729,080
	Subtotal	10,729,080
Transfers Out		20,218
Reserves - Operating		3,633,115
Reserves - Stability		3,940,523
	Total Expenditures	18,322,936

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

107-Library District Fund

Revenues

Current Ad Valorem Taxes	11,982,218
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	155,822
Charges For Services	51,742
Judgment, Fines & Forfeits	15,000
Miscellaneous Revenues	85,370
Less 5% Statutory Reduction	-606,635

Subtotal 11,685,517

Fund Balance 6,859,911

Total Revenues 18,545,428

Expenditures

Personnel Services	103,320
Operating Expenses	6,870,887
Capital Outlay	885,108
Debt Service	557,792

Subtotal 8,417,107

Transfers Out 454,580

Reserves - Operating 1,797,283

Reserves - Debt 278,896

Reserves - Assigned 5,000,000

Reserves - Stability 2,597,562

Total Expenditures 18,545,428

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

109-Law Enforcement Trust Fund

Revenues

Miscellaneous Revenues		2,500
Less 5% Statutory Reduction		-125

	Subtotal	2,375
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Other Sources		27,667
Fund Balance		312,417

	Total Revenues	342,459
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Expenditures

Transfers Out		342,459
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	Total Expenditures	342,459
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		2,066,480
	Subtotal	2,066,480
Fund Balance		2,668,969
	Total Revenues	4,735,449

Expenditures

Personnel Services		134,538
Operating Expenses		4,569,858
Capital Outlay		31,053
	Subtotal	4,735,449
	Total Expenditures	4,735,449

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue		1,787,366
Charges For Services		134,653
Miscellaneous Revenues		8,018
Less 5% Statutory Reduction		-96,502
	Subtotal	1,833,535
Fund Balance		2,882,482
	Total Revenues	4,716,017

Expenditures

Transfers Out		2,184,705
Reserves - Operating		276,790
Reserves - Capital		2,254,522
	Total Expenditures	4,716,017

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

115-Court Facilities Fund

Revenues

Charges For Services		1,313,227
Miscellaneous Revenues		85,527
Less 5% Statutory Reduction		-69,938
	Subtotal	1,328,816
Fund Balance		10,745,117
	Total Revenues	12,073,933

Expenditures

Operating Expenses		50,700
Capital Outlay		3,405,100
	Subtotal	3,455,800
Transfers Out		658,925
Reserves - Operating		189,234
Reserves - Capital		7,769,974
	Total Expenditures	12,073,933

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		331,952
	Subtotal	331,952
Fund Balance		42,955
	Total Revenues	374,907

Expenditures

Operating Expenses		374,907
	Subtotal	374,907
	Total Expenditures	374,907

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

122-NEIGHBORHOOD STABIL PROGRAM 3

<u>Revenues</u>		
Fund Balance		97,728
	Total Revenues	97,728
 <u>Expenditures</u>		
Operating Expenses		97,728
	Subtotal	97,728
	Total Expenditures	97,728

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	3,087,418	
Miscellaneous Revenues	132,431	
Less 5% Statutory Reduction	-160,992	
Subtotal	3,058,857	
Fund Balance	6,061,940	
Total Revenues	9,120,797	

Expenditures

Personnel Services	363,677	
Operating Expenses	824,460	
Debt Service	4,476	
Subtotal	1,192,613	
Transfers Out	164,001	
Reserves - Operating	496,617	
Reserves - Debt	2,238	
Reserves - Restricted	7,265,328	
Total Expenditures	9,120,797	

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments		1,136,240
Less 5% Statutory Reduction		-56,817
	Subtotal	1,079,423
Fund Balance		537,064
	Total Revenues	1,616,487

Expenditures

Operating Expenses		1,210,701
	Subtotal	1,210,701
Transfers Out		405,786
	Total Expenditures	1,616,487

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		300,732
Less 5% Statutory Reduction		-15,039
	Subtotal	285,693
Fund Balance		120,727
	Total Revenues	406,420

Expenditures

Operating Expenses		336,584
	Subtotal	336,584
Transfers Out		69,836
	Total Expenditures	406,420

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

130-Court Related Technology Fund

Revenues

Charges For Services		1,348,644
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-67,657
	Subtotal	1,285,487
Fund Balance		924,339
	Total Revenues	2,209,826

Expenditures

Personnel Services		550,362
Operating Expenses		844,967
Capital Outlay		133,000
	Subtotal	1,528,329
Transfers Out		117,115
Reserves - Operating		403,318
Reserves - Capital		161,064
	Total Expenditures	2,209,826

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	32,644,714
PY Delinquent Ad Valorem Tax	3,500
Permits, Fees & Special Assessments	44,014,697
Intergovernmental Revenue	97,000
Charges For Services	13,417,257
Miscellaneous Revenues	2,540,531
Less 5% Statutory Reduction	-4,635,384

Subtotal	88,082,315
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Transfers In	5,168,978
Other Sources	164,185
Fund Balance	33,498,216

Total Revenues	126,913,694
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Expenditures

Personnel Services	52,360,604
Operating Expenses	19,668,323
Capital Outlay	685,597
Debt Service	2,847,851

Subtotal	75,562,375
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Transfers Out	26,361,428
Reserves - Operating	21,317,911
Reserves - Debt	2,131,941
Reserves - Capital	1,201,307
Reserves - Assigned	338,732

Total Expenditures	126,913,694
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

137-HOME Fund

Revenues

Intergovernmental Revenue		6,748,465
	Subtotal	6,748,465
Fund Balance		1,314,780
	Total Revenues	8,063,245

Expenditures

Personnel Services		101,635
Operating Expenses		6,394,537
Grants and Aids		1,567,073
	Subtotal	8,063,245
	Total Expenditures	8,063,245

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits		62,915
Miscellaneous Revenues		136
Less 5% Statutory Reduction		-3,153
	Subtotal	59,898
Fund Balance		18,382
	Total Revenues	78,280

Expenditures

Transfers Out		78,280
	Total Expenditures	78,280

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments	93,107	
Miscellaneous Revenues	19,266	
Less 5% Statutory Reduction	-5,618	
Subtotal	106,755	
Fund Balance	243,251	
Total Revenues	350,006	

Expenditures

Transfers Out	10,475	
Reserves - Operating	50,050	
Reserves - Capital	289,481	
Total Expenditures	350,006	

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments		24,662,785
Miscellaneous Revenues		349,751
Less 5% Statutory Reduction		-1,250,627
	Subtotal	23,761,909
Fund Balance		57,682,769
	Total Revenues	81,444,678

Expenditures

Operating Expenses		150,000
Capital Outlay		48,303,858
	Subtotal	48,453,858
Transfers Out		91,346
Reserves - Capital		32,899,474
	Total Expenditures	81,444,678

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits		730,490
Miscellaneous Revenues		6,262
Less 5% Statutory Reduction		-36,838
	Subtotal	699,914
Fund Balance		1,467,946
	Total Revenues	2,167,860

Expenditures

Operating Expenses		657,700
	Subtotal	657,700
Transfers Out		12,516
Reserves - Restricted		1,497,644
	Total Expenditures	2,167,860

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY23

147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

Miscellaneous Revenues		88,985
Less 5% Statutory Reduction		-4,449
	Subtotal	84,536
Fund Balance		1,253,788
	Total Revenues	1,338,324

Expenditures

Operating Expenses		1,338,324
	Subtotal	1,338,324
	Total Expenditures	1,338,324

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

148-Building Fund

Revenues

Permits, Fees & Special Assessments	10,072,380
Charges For Services	231,536
Judgment, Fines & Forfeits	5,075
Miscellaneous Revenues	316,683
Less 5% Statutory Reduction	-531,284

Subtotal 10,094,390

Other Sources	359,940
Fund Balance	14,099,617

Total Revenues 24,553,947

Expenditures

Personnel Services	7,893,857
Operating Expenses	9,171,322
Capital Outlay	694,940

Subtotal 17,760,119

Transfers Out	853,078
Reserves - Operating	4,738,333
Reserves - Stability	1,202,417

Total Expenditures 24,553,947

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

149-East 192 CRA

Revenues

Miscellaneous Revenues		3,500
Less 5% Statutory Reduction		-175
	Subtotal	3,325
Transfers In		1,817,295
Fund Balance		588,212
	Total Revenues	2,408,832

Expenditures

Personnel Services		60,205
Operating Expenses		506,851
	Subtotal	567,056
Transfers Out		31,176
Reserves - Operating		73,965
Reserves - Capital		1,736,635
	Total Expenditures	2,408,832

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY23

150-West 192 Development Authority

Revenues

Fund Balance		8,269,886
	Total Revenues	8,269,886

Expenditures

Transfers Out		8,269,886
	Total Expenditures	8,269,886

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

151-CDBG Fund

Revenues

Intergovernmental Revenue		5,065,838
	Subtotal	5,065,838
Fund Balance		85,123
	Total Revenues	5,150,961

Expenditures

Personnel Services		223,430
Operating Expenses		4,602,531
Capital Outlay		225,000
Grants and Aids		100,000
	Subtotal	5,150,961
	Total Expenditures	5,150,961

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,632,031
Less 5% Statutory Reduction		-81,603
	Subtotal	1,550,428
Fund Balance		558,780
	Total Revenues	2,109,208

Expenditures

Operating Expenses		1,713,080
	Subtotal	1,713,080
Transfers Out		326,128
Reserves - Operating		70,000
	Total Expenditures	2,109,208

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		40,548
Less 5% Statutory Reduction		-1,908
	Subtotal	38,640
Fund Balance		54,745
	Total Revenues	93,385

Expenditures

Operating Expenses		46,744
	Subtotal	46,744
Transfers Out		14,379
Reserves - Restricted		32,262
	Total Expenditures	93,385

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue		4,254,420
Miscellaneous Revenues		19,516
Less 5% Statutory Reduction		-213,697
	Subtotal	4,060,239

Transfers In		11,911,675
Other Sources		1,354,719
Fund Balance		1,264,233
	Total Revenues	18,590,866

Expenditures

Operating Expenses		14,750,000
Capital Outlay		1,354,719
Debt Service		1,537,900
	Subtotal	17,642,619

Transfers Out		179,296
Reserves - Debt		768,951
	Total Expenditures	18,590,866

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments		2,700,749
Miscellaneous Revenues		162,820
Less 5% Statutory Reduction		-143,178
	Subtotal	2,720,391
Fund Balance		2,120,763
	Total Revenues	4,841,154

Expenditures

Personnel Services		255,295
Operating Expenses		2,814,774
Capital Outlay		300,000
	Subtotal	3,370,069
Transfers Out		125,678
Reserves - Operating		845,407
Reserves - Capital		500,000
	Total Expenditures	4,841,154

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		36,204,603
	Subtotal	36,204,603
	Total Revenues	36,204,603

Expenditures

Personnel Services		4,572,337
Operating Expenses		2,210,102
Capital Outlay		22,458,522
Grants and Aids		6,963,642
	Subtotal	36,204,603
	Total Expenditures	36,204,603

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

158-Intergovernmental Radio Communications

Revenues

Charges For Services		1,006,661
Judgment, Fines & Forfeits		266,700
Miscellaneous Revenues		38,751
Less 5% Statutory Reduction		-65,606
	Subtotal	1,246,506
Transfers In		1,402,195
Fund Balance		826,812
	Total Revenues	3,475,513

Expenditures

Personnel Services		342,474
Operating Expenses		2,133,663
Capital Outlay		90,000
	Subtotal	2,566,137
Transfers Out		347,201
Reserves - Operating		562,175
	Total Expenditures	3,475,513

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

168-Section 8 Fund

Revenues

Intergovernmental Revenue		23,523,676
Miscellaneous Revenues		962
Less 5% Statutory Reduction		-48
	Subtotal	23,524,590
Fund Balance		3,810,397
	Total Revenues	27,334,987

Expenditures

Personnel Services		1,006,069
Operating Expenses		26,256,918
	Subtotal	27,262,987
Transfers Out		72,000
	Total Expenditures	27,334,987

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		3,668,073
Miscellaneous Revenues		26,000
Less 5% Statutory Reduction		-184,704
	Subtotal	3,509,369
Fund Balance		1,331,257
	Total Revenues	4,840,626

Expenditures

Operating Expenses		60,000
Capital Outlay		1,115,171
	Subtotal	1,175,171
Transfers Out		70,508
Reserves - Operating		34,803
Reserves - Capital		3,560,144
	Total Expenditures	4,840,626

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		11,998,597
Less 5% Statutory Reduction		-599,930
	Subtotal	11,398,667
Fund Balance		15,290,152
	Total Revenues	26,688,819

Expenditures

Operating Expenses		3,519,409
Capital Outlay		7,200,000
	Subtotal	10,719,409
Transfers Out		55,079
Reserves - Capital		15,914,331
	Total Expenditures	26,688,819

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

180-Inmate Welfare Fund

Revenues

Charges For Services		78,113
Miscellaneous Revenues		757,453
Less 5% Statutory Reduction		-4,854
	Subtotal	830,712
Fund Balance		1,880,058
	Total Revenues	2,710,770

Expenditures

Personnel Services		143,379
Operating Expenses		831,683
Capital Outlay		206,000
	Subtotal	1,181,062
Transfers Out		75,521
Reserves - Operating		280,155
Reserves - Stability		1,174,032
	Total Expenditures	2,710,770

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

187-Road Impact Fee Poinciana Overlay

Revenues

Miscellaneous Revenues		2,000
Less 5% Statutory Reduction		-100

	Subtotal	1,900
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Fund Balance		481,464
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	Total Revenues	483,364
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Expenditures

Reserves - Capital		483,364
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	Total Expenditures	483,364
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes		8,014,904
Miscellaneous Revenues		80,566
Less 5% Statutory Reduction		-404,774
	Subtotal	7,690,696
Transfers In		250,223
Fund Balance		3,492,381
	Total Revenues	11,433,300

Expenditures

Operating Expenses		11,409,651
	Subtotal	11,409,651
Transfers Out		23,649
	Total Expenditures	11,433,300

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments		11,728,977
Less 5% Statutory Reduction		-586,449
	Subtotal	11,142,528
Fund Balance		15,490,176
	Total Revenues	26,632,704

Expenditures

Operating Expenses		60,000
Capital Outlay		7,053,325
	Subtotal	7,113,325
Transfers Out		183,434
Reserves - Capital		19,335,945
	Total Expenditures	26,632,704

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments		5,464,216
Less 5% Statutory Reduction		-273,211
	Subtotal	5,191,005
Fund Balance		11,314,849
	Total Revenues	16,505,854

Expenditures

Operating Expenses		20,000
	Subtotal	20,000
Transfers Out		109,261
Reserves - Capital		16,376,593
	Total Expenditures	16,505,854

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes		1,242,157
Less 5% Statutory Reduction		-62,108
	Subtotal	1,180,049
Fund Balance		1,082,779
	Total Revenues	2,262,828

Expenditures

Operating Expenses		24,843
Debt Service		1,118,987
	Subtotal	1,143,830
Reserves - Debt		1,118,998
	Total Expenditures	2,262,828

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments		149,000
Miscellaneous Revenues		1,304
Less 5% Statutory Reduction		-7,515
	Subtotal	142,789
Fund Balance		740,774
	Total Revenues	883,563

Expenditures

Debt Service		388,200
	Subtotal	388,200
Reserves - Debt		495,363
	Total Expenditures	883,563

Schedule A
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 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues		5,947
Less 5% Statutory Reduction		-297

	Subtotal	5,650
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Transfers In		3,374,774
Fund Balance		2,597,994

	Total Revenues	5,978,418
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Expenditures

Debt Service		3,358,158
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	Subtotal	3,358,158
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Reserves - Debt		2,620,260
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	Total Expenditures	5,978,418
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY23

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In	300
Fund Balance	3,685,188
Total Revenues	<u>3,685,488</u>

Expenditures

Debt Service	3,685,488
Subtotal	<u>3,685,488</u>
Total Expenditures	<u>3,685,488</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues		15,141
Less 5% Statutory Reduction		-757
	Subtotal	14,384
Transfers In		5,165,898
Fund Balance		5,046,886
	Total Revenues	10,227,168

Expenditures

Debt Service		5,144,608
	Subtotal	5,144,608
Reserves - Debt		5,082,560
	Total Expenditures	10,227,168

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY23

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues		6,563
Less 5% Statutory Reduction		-328
	Subtotal	6,235
Transfers In		2,938,925
Fund Balance		2,187,722
	Total Revenues	5,132,882

Expenditures

Debt Service		2,919,888
	Subtotal	2,919,888
Reserves - Debt		2,212,994
	Total Expenditures	5,132,882

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

243-DS TDT Rev Bond Series 2016

Revenues

Transfers In		1,380,871
Fund Balance		2,503,235
	Total Revenues	3,884,106

Expenditures

Debt Service		1,373,419
	Subtotal	1,373,419
Reserves - Debt		2,510,687
	Total Expenditures	3,884,106

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In		4,635,717
Fund Balance		462,967
	Total Revenues	5,098,684

Expenditures

Debt Service		550,325
	Subtotal	550,325
Reserves - Debt		4,548,359
	Total Expenditures	5,098,684

Schedule A
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 Fund Summary

Tentative
FY23

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues		11,769
Less 5% Statutory Reduction		-588
	Subtotal	11,181
Transfers In		4,002,722
Fund Balance		3,922,903
	Total Revenues	7,936,806

Expenditures

Debt Service		3,988,397
	Subtotal	3,988,397
Reserves - Debt		3,948,409
	Total Expenditures	7,936,806

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In		1,483,272
Fund Balance		1,036,517
	Total Revenues	2,519,789

Expenditures

Debt Service		1,475,651
	Subtotal	1,475,651
Reserves - Debt		1,044,138
	Total Expenditures	2,519,789

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments		300,000
Miscellaneous Revenues		4,932
Less 5% Statutory Reduction		-15,247
	Subtotal	289,685
Transfers In		288,020
Fund Balance		1,644,100
	Total Revenues	2,221,805

Expenditures

Debt Service		796,662
	Subtotal	796,662
Reserves - Debt		1,425,143
	Total Expenditures	2,221,805

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY23

248-Communications Equipment Upgrade (Motorola)

Revenues

Transfers In		1,026,713
Fund Balance		1,026,711
	Total Revenues	<u>2,053,424</u>

Expenditures

Debt Service		2,053,424
	Subtotal	<u>2,053,424</u>
	Total Expenditures	<u>2,053,424</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

249-DS CIRB 2019

Revenues

Miscellaneous Revenues		17,212
Less 5% Statutory Reduction		-861

	Subtotal	16,351
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Transfers In		7,361,826
Fund Balance		5,737,499

	Total Revenues	13,115,676
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Expenditures

Debt Service		7,365,774
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	Subtotal	7,365,774
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Reserves - Debt		5,749,902
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	Total Expenditures	13,115,676
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

250-GO BONDS SERIES 2020

Revenues

Current Ad Valorem Taxes		2,164,787
Miscellaneous Revenues		5,819
Less 5% Statutory Reduction		-108,530
	Subtotal	2,062,076
Fund Balance		1,937,113
	Total Revenues	3,999,189

Expenditures

Operating Expenses		43,296
Debt Service		1,969,525
	Subtotal	2,012,821
Reserves - Debt		1,986,368
	Total Expenditures	3,999,189

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY23

251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Miscellaneous Revenues		1,679
Less 5% Statutory Reduction		-84
	Subtotal	1,595
Transfers In		576,268
Fund Balance		559,618
	Total Revenues	1,137,481

Expenditures

Debt Service		576,049
	Subtotal	576,049
Reserves - Debt		561,432
	Total Expenditures	1,137,481

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

252-TDT Revenue Refunding Bond, Series 2022

Revenues

Miscellaneous Revenues		2,185
Less 5% Statutory Reduction		-109
	Subtotal	2,076
Transfers In		5,501,086
Fund Balance		728,340
	Total Revenues	6,231,502

Expenditures

Debt Service		930,872
	Subtotal	930,872
Reserves - Debt		5,300,630
	Total Expenditures	6,231,502

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

306-Local Option Sales Tax Fund

Revenues

Other Taxes		34,179,824
Miscellaneous Revenues		287,039
Less 5% Statutory Reduction		-1,723,343
	Subtotal	32,743,520
Other Sources		3,953,273
Fund Balance		45,828,779
	Total Revenues	82,525,572

Expenditures

Capital Outlay		26,906,673
Debt Service		2,054,929
	Subtotal	28,961,602
Transfers Out		15,125,246
Reserves - Debt		672,101
Reserves - Capital		26,566,623
Reserves - Assigned		11,200,000
	Total Expenditures	82,525,572

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

315-Gen Cap Outlay Fund

Revenues

Transfers In		13,000,000
Fund Balance		37,012,416
	Total Revenues	50,012,416

Expenditures

Capital Outlay		17,206,201
	Subtotal	17,206,201
Reserves - Assigned		32,806,215
	Total Expenditures	50,012,416

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

331-Countywide Fire Capital Fund

Revenues

Transfers In		19,243,274
Other Sources		5,419,651
Fund Balance		13,459,765
Total Revenues		38,122,690

Expenditures

Capital Outlay		21,479,498
Subtotal		21,479,498
Transfers Out		115,703
Reserves - Capital		16,527,489
Total Expenditures		38,122,690

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		700,000
Total Revenues		700,000

Expenditures

Capital Outlay		700,000
Subtotal		700,000
Total Expenditures		700,000

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

334 - Transportation Imp Construction Fund

Revenues

Fund Balance		117,081,779
	Total Revenues	117,081,779

Expenditures

Capital Outlay		110,786,315
	Subtotal	110,786,315
Reserves - Capital		6,295,464
	Total Expenditures	117,081,779

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		32,102,380
Charges For Services		4,227,242
Miscellaneous Revenues		276,891
Less 5% Statutory Reduction		-1,830,326
	Subtotal	34,776,187
Other Sources		39,091
Fund Balance		47,855,240
	Total Revenues	82,670,518

Expenditures

Personnel Services		1,727,692
Operating Expenses		27,699,706
Capital Outlay		395,091
Debt Service		24,444
	Subtotal	29,846,933
Transfers Out		9,130,903
Reserves - Operating		11,049,457
Reserves - Debt		12,222
Reserves - Capital		11,434,347
Reserves - Assigned		18,630,981
Reserves - Restricted		2,565,675
	Total Expenditures	82,670,518

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

407-Osceola Parkway

Revenues

Charges For Services		14,949,148
Miscellaneous Revenues		87,630
Less 5% Statutory Reduction		-751,839
	Subtotal	14,284,939
Fund Balance		36,549,783
	Total Revenues	50,834,722

Expenditures

Personnel Services		220,814
Operating Expenses		5,893,659
Debt Service		9,215,050
	Subtotal	15,329,523
Transfers Out		111,737
Reserves - Operating		1,660,323
Reserves - Debt		23,680,905
Reserves - Restricted		1,305,500
Reserves - Stability		8,746,734
	Total Expenditures	50,834,722

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,983,705
	Subtotal	3,983,705
 Fund Balance		 4,805,723
	Total Revenues	8,789,428

Expenditures

Personnel Services		207,372
Operating Expenses		3,091,422
	Subtotal	3,298,794
 Transfers Out		 61,353
Reserves - Claims		2,024,050
Reserves - Restricted		3,405,231
	Total Expenditures	8,789,428

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY23

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		8,257,736
	Subtotal	8,257,736
Fund Balance		5,328,126
	Total Revenues	13,585,862

Expenditures

Personnel Services		187,352
Operating Expenses		6,252,826
	Subtotal	6,440,178
Transfers Out		57,436
Reserves - Claims		631,102
Reserves - Restricted		6,457,146
	Total Expenditures	13,585,862

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,314,401
	Subtotal	1,314,401
Fund Balance		1,149,016
	Total Revenues	2,463,417

Expenditures

Personnel Services		77,435
Operating Expenses		1,009,064
	Subtotal	1,086,499
Transfers Out		55,103
Reserves - Operating		10,000
Reserves - Claims		1,273,452
Reserves - Restricted		38,363
	Total Expenditures	2,463,417

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		32,311,186
Miscellaneous Revenues		880,000
Less 5% Statutory Reduction		-44,000
	Subtotal	33,147,186
Fund Balance		5,454,111
	Total Revenues	38,601,297

Expenditures

Personnel Services		144,434
Operating Expenses		27,262,265
	Subtotal	27,406,699
Transfers Out		258,012
Reserves - Claims		8,000,494
Reserves - Restricted		2,936,092
	Total Expenditures	38,601,297

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

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

Revenues

Charges For Services		790,481
	Subtotal	790,481
 Fund Balance		 1,013,710
	Total Revenues	1,804,191

Expenditures

Personnel Services		59,450
Operating Expenses		613,903
	Subtotal	673,353
 Transfers Out		 38,506
Reserves - Operating		13,819
Reserves - Claims		1,078,513
	Total Expenditures	1,804,191

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		147,634
	Subtotal	147,634
Fund Balance		107,653
	Total Revenues	255,287

Expenditures

Personnel Services		126,807
Operating Expenses		53,999
Debt Service		26,615
	Subtotal	207,421
Transfers Out		34,558
Reserves - Debt		13,308
	Total Expenditures	255,287

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		3,263,020
	Subtotal	3,263,020
	Total Revenues	3,263,020

Expenditures

Personnel Services		1,449,868
Operating Expenses		1,327,516
Capital Outlay		8,571
	Subtotal	2,785,955
Transfers Out		477,065
	Total Expenditures	3,263,020

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY23**

511-Fleet Fuel Internal Service Fund

Revenues


Charges For Services		2,014,724
	Subtotal	2,014,724
 Fund Balance		 645,196
	Total Revenues	2,659,920

Expenditures

Personnel Services		81,900
Operating Expenses		2,477,530
	Subtotal	2,559,430
 Transfers Out		 100,490
	Total Expenditures	2,659,920

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001-GENERAL FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 228,538,006	\$ 266,699,821	\$ 266,699,821	\$ 0	\$ 38,161,815
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 76,524	\$ 76,524	\$ 0	\$ 0
Other Taxes	\$ 23,737,725	\$ 23,647,135	\$ 23,647,135	\$ 0	\$(90,590)
Permits, Fees & Special Assessments	\$ 7,340,842	\$ 8,448,507	\$ 8,448,507	\$ 0	\$ 1,107,665
Intergovernmental Revenue	\$ 36,162,649	\$ 39,274,044	\$ 39,274,044	\$ 0	\$ 3,111,395
Charges For Services	\$ 2,021,825	\$ 1,853,572	\$ 1,853,572	\$ 0	\$(168,253)
Judgment, Fines & Forfeits	\$ 1,352,548	\$ 1,348,438	\$ 1,348,438	\$ 0	\$(4,110)
Miscellaneous Revenues	\$ 5,458,004	\$ 2,485,421	\$ 2,485,421	\$ 0	\$(2,972,583)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,089,440)</u>	<u>\$(17,217,571)</u>	<u>\$(17,217,571)</u>	<u>\$ 0</u>	<u>\$(2,128,131)</u>
Subtotal:	\$ 289,598,683	\$ 326,615,891	\$ 326,615,891	\$ 0	\$ 37,017,208
Transfers In	\$ 12,300,072	\$ 12,936,697	\$ 21,206,583	\$ 8,269,886	\$ 8,906,511
Other Sources	\$ 3,881,768	\$ 4,765,815	\$ 2,765,815	\$(2,000,000)	\$(1,115,953)
<u>Fund Balance</u>	<u>\$ 162,708,473</u>	<u>\$ 108,860,627</u>	<u>\$ 108,833,027</u>	<u>\$(27,600)</u>	<u>\$(53,875,446)</u>
REVENUES TOTAL:	\$ 468,488,996	\$ 453,179,030	\$ 459,421,316	\$ 6,242,286	\$(9,067,680)
EXPENDITURES:					
Personnel Services	\$ 70,375,239	\$ 77,127,992	\$ 77,147,364	\$ 19,372	\$ 6,772,125
Operating Expenses	\$ 94,770,490	\$ 81,632,653	\$ 87,338,186	\$ 5,705,533	\$(7,432,304)
Capital Outlay	\$ 15,322,312	\$ 17,685,796	\$ 16,480,496	\$(1,205,300)	\$ 1,158,184
Debt Service	\$ 2,033,796	\$ 2,260,975	\$ 2,260,975	\$ 0	\$ 227,179
<u>Grants and Aids</u>	<u>\$ 36,600,707</u>	<u>\$ 23,879,709</u>	<u>\$ 24,026,621</u>	<u>\$ 146,912</u>	<u>\$(12,574,086)</u>
Subtotal:	\$ 219,102,544	\$ 202,587,125	\$ 207,253,642	\$ 4,666,517	\$(11,848,902)
Transfers Out	\$ 177,873,807	\$ 169,104,870	\$ 163,671,435	\$(5,433,435)	\$(14,202,372)
Reserves - Operating	\$ 64,523,274	\$ 63,308,499	\$ 63,544,266	\$ 235,767	\$(979,008)
Reserves - Debt	\$ 419,357	\$ 559,262	\$ 559,262	\$ 0	\$ 139,905
Reserves - Capital	\$ 2,118,723	\$ 2,379,439	\$ 9,550,928	\$ 7,171,489	\$ 7,432,205
Reserves - Assigned	\$ 4,042,798	\$ 12,816,201	\$ 12,418,149	\$(398,052)	\$ 8,375,351
<u>Reserves - Stability</u>	<u>\$ 408,493</u>	<u>\$ 2,423,634</u>	<u>\$ 2,423,634</u>	<u>\$ 0</u>	<u>\$ 2,015,141</u>
EXPENDITURES TOTAL:	\$ 468,488,996	\$ 453,179,030	\$ 459,421,316	\$ 6,242,286	\$(9,067,680)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

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. The General Fund's Tentative Budget totals \$459,421,316.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased to include the Tax Collector's budget, the revised allocation based on the Medical Examiner's contract, increase in Repairs & Maintenance to re-budget the Corrections fire alarm panel repairs, the allocation of funding for the Florida Animal Friends Grant, and adjustments to Property & Liability insurances, as well as overhead allocations as noted on the subsequent Fund Summary**
- **Capital Outlay decreased due to the Mosquito Control facility renovation being phased over FY23 and FY24**
- **Grants & Aids were revised to include funding for the new Heart of Florida United Way 988 Support Line**
- **Transfers Out decreased to account for the West 192 Development Authority sunsetting in September 2022. The funds will remain in the General Fund to continue to the support of the Board approved programs along the W192 corridor. Additionally, the Transfer to the HOME Fund was removed as it was completed in FY22 and the Sheriff's budget was reduced based on their revised submission. These reductions were partially offset by increased Transportation and Road Resurfacing support, and adjustments to the Clerk of the Court**
- **Reserves Assigned were adjusted due to the revised amount for funds yet to be reimbursed by FEMA due to Hurricane Irma expenses and other reserves were adjusted in accordance with Policy**

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. The West 192 Development Authority sunsets prior to FY22 and Fund 150 will be closed. The anticipated TIF payment and Fund Balance is being utilized to continue associated activities in the General Fund. Also included is an allocation for the Designated Ad Valorem Tax, in the amount of \$16.8M, 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 an increase for Transfers In as noted below. This Fund also receives revenues from Fund Balance, which will continue to be evaluated throughout the Budget development process and revised as necessary.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **The remaining balance from the West 192 Development Authority was transferred back to the General Fund in order to properly close out the Fund and continue to support the programs along the corridor in accordance with Board direction**
- **Other Sources decreased based on the Sheriff's estimated returned excess fees**

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

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

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 and grants.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
ANIMAL SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 2,772,437	\$ 2,809,138	\$ 36,701
Operating Expenses	\$ 689,452	\$ 706,765	\$ 17,313
Capital Outlay	\$ 13,322	\$ 13,322	\$ 0
Grants and Aids	\$ 80,000	\$ 80,000	\$ 0
Subtotal:	\$ 3,555,211	\$ 3,609,225	\$ 54,014
EXPENDITURES TOTAL:	\$ 3,555,211	\$ 3,609,225	\$ 54,014

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – ANIMAL SERVICES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,208,215	1,606,776	1,506,279	1,169,727	1,806,452	199,676
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	-32,822	-3,480
5140000 - Overtime	60,835	70,300	70,300	66,987	69,300	-1,000
5160000 - Compensated Annual Leave	69,048	0	0	66,737	0	0
5160010 - Compensated Ann Leave Payoff	6,359	0	0	3,746	0	0
5160020 - Compensated Admin Leave	5,509	0	0	5,871	0	0
5170000 - Compensated Sick Leave	42,431	0	0	43,711	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	104,224	143,494	15,198
5220000 - Retirement Contributions	160,616	199,768	199,768	157,859	234,392	34,624
5230000 - Health Insurance	320,946	419,320	419,320	311,982	541,338	122,018
5231000 - Life Insurance	1,298	1,701	1,701	1,261	1,901	200
5232000 - Dental Insurance	8,885	10,557	10,557	8,694	12,448	1,891
5233000 - Lt Disability Insurance	2,030	2,685	2,685	2,001	2,992	307
5233100 - St Disability Insurance	3,675	4,850	4,850	3,613	5,398	548
5240000 - Workers' Compensation	20,987	24,076	24,076	18,911	24,245	169
5250000 - Unemployment Compensation	206	0	0	2,139	0	0
Personnel Services:	\$2,035,286	\$2,438,987	\$2,338,490	\$2,022,307	\$2,809,138	\$370,151
Operating Expenses:						
5310000 - Professional Services	146,360	149,514	260,214	210,239	140,761	-8,753
5340000 - Other Contractual Services	7,923	4,092	4,092	28,850	2,912	-1,180
5400000 - Travel And Per Diem	2,975	11,800	11,800	3,722	11,600	-200
5410000 - Communications	17,217	17,140	17,140	13,026	17,572	432
5420000 - Freight & Postage Services	518	750	750	577	1,250	500
5430000 - Utility Services	780	1,200	1,200	747	1,200	0
5435100 - Utilities-Radios	48	0	0	105	0	0
5440000 - Rentals And Leases	2,263	1,540	1,540	2,596	1,540	0
5450000 - Insurance	23,321	23,878	23,878	23,878	43,498	19,620
5460000 - Repair & Maintenance Svcs	4,643	3,600	11,600	2,718	3,500	-100
5462000 - Rep & Maint-automotive	29,695	30,000	21,648	21,379	27,285	-2,715
5470000 - Printing And Binding	4,464	8,000	8,000	5,271	8,728	728
5480000 - Promotional Activities	14,647	17,000	17,000	8,331	15,000	-2,000
5490000 - Oth Current Chgs & Obligations	170	1,160	1,160	648	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	11,943	3,873
5490502 - OH-Property & Liability Insurance	3,666	3,904	3,904	3,904	3,862	-42
5490503 - OH-Dental Insurance	2,886	2,859	2,859	2,859	3,065	206
5490504 - OH-Health Insurance	8,765	9,011	9,011	9,011	12,809	3,798
5490505 - OH-Life/AD&D, STD, LTD	1,882	1,882	1,882	1,882	2,279	397
5490509 - OH-Fleet Oversight	3,150	4,264	4,264	4,264	4,850	586
5490510 - OH-Fleet Maint	0	0	0	0	4,315	4,315
5490511 - OH-Fleet Fuel	4,560	9,256	9,256	9,256	0	-9,256
5511000 - Office Supplies	12,102	13,500	13,500	12,104	14,870	1,370
5520000 - Operating Supplies	34,139	62,824	75,824	36,044	61,006	-1,818

DEPARTMENT SUMMARY – ANIMAL SERVICES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520010 - Computer Software	2,649	2,656	2,656	2,574	2,656	0
5521000 - Gas & Oil	56,280	55,000	85,000	49,628	91,665	36,665
5521005 - Gas & Oil-Direct	1,617	3,500	3,500	2,519	3,500	0
5522000 - Chemicals	795	0	0	0	0	0
5522500 - Food	22,611	25,250	36,747	32,391	28,525	3,275
5524500 - Cleaning Supplies	8,532	11,500	11,500	10,660	14,659	3,159
5525000 - Tools	4,338	18,800	18,800	8,350	18,800	0
5526000 - Clothing	9,603	13,700	14,700	9,653	16,825	3,125
5528000 - Medicine	77,409	103,970	103,970	89,547	118,890	14,920
5540000 - Books,pubs,subs & Memberships	1,982	4,070	4,070	1,843	3,570	-500
5541000 - Registration Fees	3,573	10,200	10,200	3,869	11,420	1,220
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$524,550	\$634,390	\$800,235	\$620,517	\$706,765	\$72,375
Capital Outlay:						
5640000 - Machinery & Equipment	112,400	5,500	13,852	13,849	13,322	7,822
Capital Outlay:	\$112,400	\$5,500	\$13,852	\$13,849	\$13,322	\$7,822
Grants and Aids:						
5820000 - Aids To Private Organization	54,518	126,728	118,942	88,942	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	\$142,159	\$80,000	-\$46,728
TOTAL EXPENDITURES:	\$2,760,078	\$3,205,605	\$3,324,736	\$2,798,831	\$3,609,225	\$403,620

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.

REVENUES

This office is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
BOARD SUPPORT SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 299,346	\$ 299,346	\$ 0
Operating Expenses	\$ 22,018	\$ 22,720	\$ 702
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 82,620	\$ 82,620	\$ 0
Subtotal:	\$ 403,984	\$ 404,686	\$ 702
EXPENDITURES TOTAL:	\$ 403,984	\$ 404,686	\$ 702

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	222,878	201,514	201,514	144,291	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	18,508	0	0
5160010 - Compensated Ann Leave Payoff	4,910	0	0	0	0	0
5160020 - Compensated Admin Leave	1,564	0	0	1,792	0	0
5170000 - Compensated Sick Leave	1,697	0	0	13,668	0	0
5170010 - Compensated Sick Leave Payoff	5,562	0	0	0	0	0
5210000 - Fica Taxes	18,277	15,493	15,493	12,882	16,252	759
5220000 - Retirement Contributions	28,916	25,027	25,027	22,652	29,164	4,137
5230000 - Health Insurance	52,153	39,694	39,694	34,452	42,739	3,045
5231000 - Life Insurance	248	206	206	177	216	10
5232000 - Dental Insurance	1,371	1,017	1,017	882	1,017	0
5233000 - Lt Disability Insurance	394	325	325	283	338	13
5233100 - St Disability Insurance	705	570	570	496	590	20
5240000 - Workers' Compensation	432	323	323	290	339	16
5250000 - Unemployment Compensation	118	0	0	0	0	0
Personnel Services:	\$358,650	\$281,624	\$281,624	\$253,372	\$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	1,784	1,800	0
5450000 - Insurance	2,069	1,482	1,482	1,482	1,763	281
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	942	251
5490502 - OH-Property & Liability Insurance	325	242	242	242	157	-85
5490503 - OH-Dental Insurance	496	245	245	245	242	-3
5490504 - OH-Health Insurance	1,506	772	772	772	1,011	239
5490505 - OH-Life/AD&D, STD, LTD	290	161	161	161	180	19
5511000 - Office Supplies	534	5,000	5,000	1,584	5,300	300
5520000 - Operating Supplies	656	1,200	1,200	126	1,200	0
5540000 - Books,pubs,subs & Memberships	5,348	9,000	9,000	4,622	9,000	0
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$71,419	\$22,018	\$22,018	\$11,709	\$22,720	\$702
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	\$273,403	\$404,686	\$59,494

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).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenditures were revised based on the Medical Examiner's contract**

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.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
BOCC/COUNTY MANAGER			
PROJECTED EXPENDITURES			
Personnel Services	\$ 2,281,216	\$ 2,273,573	\$(7,643)
Operating Expenses	\$ 1,510,384	\$ 1,812,461	\$ 302,077
Grants and Aids	\$ 29,061	\$ 29,061	\$ 0
Subtotal:	\$ 3,820,661	\$ 4,115,095	\$ 294,434
EXPENDITURES TOTAL:	\$ 3,820,661	\$ 4,115,095	\$ 294,434

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – BOCC/COUNTY MANAGER

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	434,073	444,516	456,036	393,822	454,291	9,775
5120000 - Regular Salaries And Wages	772,832	900,065	942,712	757,985	986,955	86,890
5120002 - Disaster Relief	381	0	0	0	0	0
5122000 - Car Allowance	9,600	9,600	9,600	8,000	9,600	0
5122001 - Cell Phone Allowance	3,420	4,656	4,656	3,330	4,656	0
5123000 - Exec Insurance Supplemental	6,020	0	0	5,651	0	0
5124000 - Exec Deferred Compensation	31,486	0	0	27,852	0	0
5126000 - Other Salary	0	0	0	10,750	0	0
5130001 - Vacancy Factor	0	-23,547	-23,547	0	-25,237	-1,690
5140000 - Overtime	0	1,500	1,500	0	1,500	0
5160000 - Compensated Annual Leave	77,594	0	0	48,185	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	40,420	0	0
5160020 - Compensated Admin Leave	11,884	0	0	16,883	0	0
5170000 - Compensated Sick Leave	18,100	0	0	10,672	0	0
5170010 - Compensated Sick Leave Payoff	4,330	0	0	41,145	0	0
5210000 - Fica Taxes	90,955	102,941	103,822	87,074	110,332	7,391
5220000 - Retirement Contributions	385,689	409,511	415,435	381,556	479,117	69,606
5220001 - Retirement Contr 401A	13,038	0	0	11,475	0	0
5230000 - Health Insurance	201,385	210,868	210,868	178,854	232,736	21,868
5231000 - Life Insurance	1,337	1,361	1,373	1,181	1,459	98
5232000 - Dental Insurance	4,898	4,920	4,920	4,099	4,920	0
5233000 - Lt Disability Insurance	2,013	2,044	2,062	1,722	2,044	0
5233100 - St Disability Insurance	3,293	3,348	3,381	2,812	3,354	6
5240000 - Workers' Compensation	2,228	2,152	2,190	4,515	7,846	5,694
5250000 - Unemployment Compensation	-413	0	0	0	0	0
Personnel Services:	\$2,074,146	\$2,073,935	\$2,135,008	\$2,037,982	\$2,273,573	\$199,638
Operating Expenses:						
5340000 - Other Contractual Services	1,214,173	1,315,880	1,315,880	981,285	1,589,387	273,507
5340008 - Other Contractual Svc- Auction	0	0	0	53	0	0
5400000 - Travel And Per Diem	411	5,550	5,550	1,266	3,500	-2,050
5400003 - Travel & Per Diem- BCC	29,581	41,417	41,417	39,487	45,500	4,083
5410000 - Communications	2,282	3,500	3,500	2,008	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	1,914	2,850	0
5450000 - Insurance	8,854	17,198	17,198	17,198	39,157	21,959
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	921	4,000	4,000	437	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	4,560	1,215
5490502 - OH-Property & Liability Insurance	1,392	2,811	2,811	2,811	3,477	666
5490503 - OH-Dental Insurance	1,230	1,185	1,185	1,185	1,170	-15
5490504 - OH-Health Insurance	3,735	3,735	3,735	3,735	4,890	1,155
5490505 - OH-Life/AD&D, STD, LTD	768	780	780	780	870	90
5511000 - Office Supplies	1,212	6,000	6,000	1,376	5,000	-1,000
5512000 - Office Equipment	0	300	300	0	300	0
5520000 - Operating Supplies	5,208	8,500	8,500	9,485	9,300	800
5521000 - Gas & Oil	30	300	300	110	300	0

DEPARTMENT SUMMARY – BOCC/COUNTY MANAGER

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	13,967	8,600	8,600	4,305	9,900	1,300
5540103 - Books, Pubs, Subs, Memberships	52,318	60,100	60,100	57,365	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	9,710	15,000	-2,900
Operating Expenses:	\$1,347,488	\$1,513,551	\$1,613,551	\$1,138,293	\$1,812,461	\$298,910
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	\$3,205,336	\$4,115,095	\$498,548

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

The Business Services Office provides various services to support the operations of Osceola County which includes support of the Board of County Commissioners' Strategic Plan, Countywide training, as well as special projects.

REVENUES

This office is supported by General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
BUSINESS SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 152,215	\$ 152,215	\$ 0
Operating Expenses	\$ 8,503	\$ 8,886	\$ 383
Subtotal:	\$ 160,718	\$ 161,101	\$ 383
EXPENDITURES TOTAL:	\$ 160,718	\$ 161,101	\$ 383

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

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	79,142	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	2,719	0	0
5160020 - Compensated Admin Leave	331	0	0	591	0	0
5170000 - Compensated Sick Leave	1,050	0	0	2,713	0	0
5210000 - Fica Taxes	2,558	7,395	7,395	6,563	8,535	1,140
5220000 - Retirement Contributions	6,720	12,069	12,069	11,785	17,273	5,204
5230000 - Health Insurance	3,928	22,720	22,720	10,229	15,656	-7,064
5231000 - Life Insurance	37	97	97	76	113	16
5232000 - Dental Insurance	33	289	289	224	361	72
5233000 - Lt Disability Insurance	58	154	154	118	175	21
5233100 - St Disability Insurance	89	271	271	202	299	28
5240000 - Workers' Compensation	61	154	154	138	178	24
Personnel Services:	\$49,697	\$138,112	\$138,112	\$116,374	\$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	698	150
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	486	140
5490502 - OH-Property & Liability Insuranc	0	90	90	90	62	-28
5490503 - OH-Dental Insurance	37	123	123	123	125	2
5490504 - OH-Health Insurance	112	385	385	385	522	137
5490505 - OH-Life/AD&D, STD, LTD	22	81	81	81	93	12
5511000 - Office Supplies	73	500	500	250	500	0
5540000 - Books,pubs,subs & Memberships	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	\$8,886	\$463
TOTAL EXPENDITURES:	\$52,234	\$146,535	\$146,535	\$119,924	\$161,101	\$14,566

DEPARTMENT SUMMARY – COMMUNICATIONS

TRENDS & ISSUES

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

This department is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
COMMUNICATIONS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 952,782	\$ 953,836	\$ 1,054
Operating Expenses	\$ 426,714	\$ 428,367	\$ 1,653
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,379,496	\$ 1,382,203	\$ 2,707
EXPENDITURES TOTAL:	\$ 1,379,496	\$ 1,382,203	\$ 2,707

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

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	384,583	675,984	160,116
5122000 - Car Allowance	3,600	0	0	3,175	0	0
5126000 - Other Salary	0	0	0	4,750	0	0
5130001 - Vacancy Factor	0	-9,029	-9,029	0	-11,831	-2,802
5140000 - Overtime	22	50	50	12	50	0
5160000 - Compensated Annual Leave	16,061	0	0	20,387	0	0
5160020 - Compensated Admin Leave	7,516	0	0	7,914	0	0
5170000 - Compensated Sick Leave	6,118	0	0	16,419	0	0
5210000 - Fica Taxes	33,477	39,467	39,467	32,120	51,718	12,251
5220000 - Retirement Contributions	46,259	55,818	55,818	48,978	84,242	28,424
5230000 - Health Insurance	71,929	92,313	92,313	68,472	145,963	53,650
5231000 - Life Insurance	460	524	524	426	688	164
5232000 - Dental Insurance	1,972	2,241	2,241	1,773	2,930	689
5233000 - Lt Disability Insurance	723	825	825	678	1,081	256
5233100 - St Disability Insurance	1,308	1,493	1,493	1,217	1,929	436
5240000 - Workers' Compensation	766	825	825	694	1,082	257
Personnel Services:	\$612,516	\$700,395	\$755,799	\$591,598	\$953,836	\$253,441
Operating Expenses:						
5310000 - Professional Services	107,401	100,000	215,000	35,346	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	2,269	5,000	1,700
5420000 - Freight & Postage Services	6	325	325	18	325	0
5450000 - Insurance	2,724	3,509	3,509	3,509	4,204	695
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	6,493	10,000	5,000
5486000 - Promotional-Public Relat Prog	6,621	30,000	30,000	18,025	30,000	0
5490000 - Oth Current Chgs & Obligations	9,072	17,000	17,000	13,944	17,000	0
5490008 - Oth Curr Chgs. Special Event	5,001	20,000	20,000	11,653	45,000	25,000
5490501 - OH-Workers' Compensation	1,440	1,561	1,561	1,561	2,766	1,205
5490502 - OH-Property & Liability Insuranc	428	573	573	573	373	-200
5490503 - OH-Dental Insurance	492	553	553	553	710	157
5490504 - OH-Health Insurance	1,494	1,743	1,743	1,743	2,967	1,224
5490505 - OH-Life/AD&D, STD, LTD	288	364	364	364	528	164
5490509 - OH-Fleet Oversight	105	164	164	164	194	30
5490511 - OH-Fleet Fuel	152	356	356	356	0	-356
5511000 - Office Supplies	1,533	1,300	1,300	783	1,300	0
5520000 - Operating Supplies	3,729	4,000	4,000	3,459	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	2,859	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	4,781	6,000	0
5550000 - Training	1,950	2,000	2,000	0	2,000	0
Operating Expenses:	\$170,731	\$236,848	\$351,848	\$120,241	\$428,367	\$191,519
TOTAL EXPENDITURES:	\$783,247	\$937,243	\$1,107,647	\$711,839	\$1,382,203	\$444,960

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development department in the General Fund consists of the following cost centers: Community Development Projects (1400), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), 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). Roadway Bank (1404) was moved from Transportation to Community Development to align with the County's organizational structure.

The following cost centers were moved in FY22 from the General Fund into a new separate Fund, Fund 147 which now includes: Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), and Poinciana Scrub (7465).

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.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
COMMUNITY DEVELOPMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 8,910,765	\$ 8,897,388	\$(13,377)
Operating Expenses	\$ 4,129,546	\$ 4,286,610	\$ 157,064
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 13,040,311	\$ 13,183,998	\$ 143,687
Reserves - Capital	\$ 309,181	\$ 309,181	\$ 0
EXPENDITURES TOTAL:	\$ 13,349,492	\$ 13,493,179	\$ 143,687

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	4,278,285	5,451,549	5,022,749	3,795,869	6,067,275	615,726
5120002 - Disaster Relief	12,081	0	0	0	0	0
5122000 - Car Allowance	0	0	0	420	0	0
5122001 - Cell Phone Allowance	0	0	0	90	0	0
5124000 - Exec Deferred Compensation	0	0	0	540	0	0
5126000 - Other Salary	0	0	0	105,675	0	0
5130000 - Other Salaries & Wages	3,314	0	0	681	0	0
5130001 - Vacancy Factor	0	-95,834	-95,834	0	-106,657	-10,823
5140000 - Overtime	18,359	24,705	24,705	37,382	27,700	2,995
5140002 - Overtime- Code Enforcement	4,507	0	0	4,197	0	0
5150300 - Class C Meals	17	0	0	33	0	0
5160000 - Compensated Annual Leave	281,659	0	0	224,429	0	0
5160010 - Compensated Ann Leave Payoff	31,117	0	0	32,493	0	0
5160020 - Compensated Admin Leave	49,375	0	0	43,762	0	0
5170000 - Compensated Sick Leave	106,359	0	0	121,132	0	0
5170010 - Compensated Sick Leave Payoff	1,017	0	0	36,571	0	0
5210000 - Fica Taxes	351,550	418,913	418,913	322,801	466,239	47,326
5220000 - Retirement Contributions	509,510	600,987	600,987	505,704	764,375	163,388
5230000 - Health Insurance	1,004,977	1,313,239	1,313,239	861,258	1,547,810	234,571
5231000 - Life Insurance	4,757	5,547	5,547	4,099	6,154	607
5232000 - Dental Insurance	26,570	30,629	30,629	22,397	33,517	2,888
5233000 - Lt Disability Insurance	7,480	8,771	8,771	6,517	9,691	920
5233100 - St Disability Insurance	13,384	15,655	15,655	11,612	17,305	1,650
5240000 - Workers' Compensation	51,784	57,700	57,700	44,048	63,979	6,279
5250000 - Unemployment Compensation	2,431	0	0	0	0	0
Personnel Services:	\$6,758,535	\$7,831,861	\$7,403,061	\$6,181,709	\$8,897,388	\$1,065,527
Operating Expenses:						
5310000 - Professional Services	418,847	464,909	1,123,682	384,926	839,909	375,000
5310006 - Legal Fees	17,462	29,000	29,000	13,320	29,000	0
5312000 - Tax Collector Fees	9,729	10,955	10,955	3,737	5,755	-5,200
5340000 - Other Contractual Services	747,132	891,727	1,125,527	757,044	922,422	30,695
5340007 - Other Contractual Services-Penn Cr	13,819	15,000	15,000	6,473	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	7,314	37,999	3,194
5410000 - Communications	45,637	46,021	46,021	42,150	54,177	8,156
5420000 - Freight & Postage Services	31,022	22,015	22,015	19,980	23,015	1,000
5430000 - Utility Services	132,447	137,327	137,327	112,425	145,272	7,945
5440000 - Rentals And Leases	21,758	23,305	23,305	17,543	18,604	-4,701
5450000 - Insurance	107,583	119,765	119,765	119,765	282,719	162,954
5460000 - Repair & Maintenance Svcs	344,376	563,002	863,002	209,923	1,079,344	516,342
5460007 - R&M Road Milling and Resurfacing	0	0	0	90,401	0	0
5462000 - Rep & Maint-automotive	95,035	65,860	65,860	67,283	55,498	-10,362
5470000 - Printing And Binding	5,774	6,810	6,810	9,995	10,845	4,035
5490000 - Oth Current Chgs & Obligations	10,121	22,010	22,010	13,447	21,410	-600
5490400 - Bad Debt	515	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	506	0	0	17,885	0	0
5490501 - OH-Workers' Compensation	24,552	22,562	22,562	22,562	33,347	10,785
5490502 - OH-Property & Liability Insurance	16,908	19,545	19,545	19,545	25,102	5,557

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490503 - OH-Dental Insurance	8,391	7,907	7,907	7,907	8,451	544
5490504 - OH-Health Insurance	25,478	24,959	24,959	24,959	35,338	10,379
5490505 - OH-Life/AD&D, STD, LTD	4,991	5,352	5,352	5,352	6,283	931
5490509 - OH-Fleet Oversight	14,280	14,596	14,596	14,596	18,042	3,446
5490510 - OH-Fleet Maint	0	0	0	0	20,652	20,652
5490511 - OH-Fleet Fuel	20,672	31,684	31,684	31,684	0	-31,684
5511000 - Office Supplies	16,407	39,994	39,994	15,517	33,222	-6,772
5512000 - Office Equipment	4,900	26,000	26,000	8,854	12,000	-14,000
5520000 - Operating Supplies	98,849	167,584	167,584	115,929	185,179	17,595
5520010 - Computer Software	4,110	0	0	597	0	0
5520011 - Computer Software, SAAS	0	0	0	5,402	0	0
5520020 - Computer Hardware, Non-Capital	14,480	0	0	2,930	0	0
5521000 - Gas & Oil	90,919	106,328	106,328	78,077	149,120	42,792
5522000 - Chemicals	25,166	29,558	29,558	33,402	46,028	16,470
5522500 - Food	16	2,000	2,000	0	1,500	-500
5525000 - Tools	11,376	12,523	12,523	8,539	19,273	6,750
5526000 - Clothing	0	720	720	0	970	250
5540000 - Books,pubs,subs & Memberships	87,664	95,933	95,933	90,431	102,062	6,129
5541000 - Registration Fees	1,711	3,350	3,350	2,524	3,050	-300
5550000 - Training	4,151	31,532	31,532	25,005	46,022	14,490
Operating Expenses:	\$2,478,922	\$3,094,638	\$4,287,211	\$2,407,967	\$4,286,610	\$1,191,972
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	56,024	0	-1,051,787
Capital Outlay:	\$481,411	\$1,077,787	\$793,682	\$72,274	\$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
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:	\$9,718,868	\$12,327,251	\$12,919,785	\$8,736,950	\$13,493,179	\$1,165,928

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of the Constitutional Offices, to include the Clerk of the Circuit Court, 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, as well as auditor, recorder, and custodian of all County funds. The budget for the court related functions is submitted directly to the State. The Clerk's FY23 budget request is \$3,315,829, which does not include \$82,620 in Value Adjustment Board (VAB) Operating expenses. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These costs include building maintenance as well as costs associated with Property & Liability Insurances (and corresponding overhead costs) which were updated for the Tentative Budget. The only **change between the Recommended and Tentative Budgets was due to adjustments to the Cost Allocation, Property & Liability insurances and associated overhead allocations, as well as a re-budget for furniture purchases in the amount of \$125,000.** With these additional costs, the overall FY23 Budget is \$4,145,802, plus actual VAB expenses incurred.

- **Property Appraiser:** This Office is funded by the General Fund as well as other Funds to which Ad Valorem is assessed. Of the total submitted budget request (\$7,837,024), \$6,988,194 is allocated to the General Fund and is included in the Tentative Budget. In addition, included in the General Fund are costs that are not considered in their submitted budget, including costs that are associated with Property & Liability Insurances, TRIM postage and building maintenance, as well as overhead costs which were updated for the Tentative. **Changes between the Recommended and Tentative Budgets for the Property Appraiser reflect adjustments to Overhead allocations and Property & Liability insurances.** Overall funding provided from the General Fund is \$7,338,786.

- **Sheriff's Office:** The Sheriff's Office (SO) submitted a revised budget request of \$92,215,978 which represents an overall increase of 9.04% over the FY22 Adopted Budget. Personnel Services represents an increase of 11.18% over the FY22 Adopted Budget. The request includes funding for 23 new Deputy positions and 10 civilian positions. 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 were updated for the Tentative Budget. The only other **changes between the Recommended and Tentative Budgets were to Overhead allocations and Property & Liability insurances.** Overall, the FY23 General Fund budget totals \$96,796,766.

- **Supervisor of Elections:** For FY23, the Supervisor of Elections submitted a budget request of \$4,608,808, which includes a contingency request of \$10,000 and reflects an increase of 14.16% over the FY22 Adopted Budget. Also included are funds associated with Property & Liability Insurances, building maintenance and Overhead costs that were the only areas with **changes between the Recommended and Tentative Budget.** The overall FY23 Budget totals \$4,815,896.

- **Tax Collector:** The Tax Collector (TC) participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics, and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The TC receives fees for providing a variety of services and historically has returned unused fees to the County. As an independent constitutional

officer elected by the voters of Osceola County, the TC submitted a budget request for FY23 to the Florida Department of Revenue of \$15,670,285 (of which \$11,603,428 is in General Fund), and to the Board by the required August 1st deadline. As a result, the Tentative Budget reflects the FY23 request. Also included in the General Fund are expenses related to insurances, building maintenance, postage, and intergovernmental radio. Overall, the TC's Personnel Services increased due to the inclusion of a 4% salary increase in coordination with the County. Operating expense requests increased 12.65% or \$247,599. The request for Capital Outlay increased to \$1,710,000 for office equipment. Operating includes funding for Rentals and Leases for office space at the BVL location. The office continues to have additional services added by the State which are managed with as little increase as possible. The overall FY23 Budget totals \$12,006,961.

REVENUES

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

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:				
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:	% Change:
CLERK OF THE CIRCUIT COURT				
COUNTYWIDE PROJECTED REVENUES:				
Charges For Services	\$ 0	\$ 0	\$ 0	0.0%
Judgment, Fines & Forfeits	\$ 151,045	\$ 151,045	\$ 0	0.0%
Less 5% Statutory Reduction	\$(7,552)	\$(7,552)	\$ 0	0.0%
Subtotal:	\$ 143,493	\$ 143,493	\$ 0	0.0%
REVENUES TOTAL:	\$ 143,493	\$ 143,493	\$ 0	0.0%
COUNTYWIDE PROJECTED EXPENDITURES:				
Operating Expenses	\$ 323,587	\$ 319,650	\$(3,937)	-1.2%
Subtotal:	\$ 323,587	\$ 319,650	\$(3,937)	-1.2%
Transfers Out	\$ 2,886,787	\$ 3,440,829	\$ 554,042	19.2%
EXPENDITURES TOTAL:	\$ 3,210,374	\$ 3,760,479	\$ 550,105	17.1%

**FY23 Recommended Budget versus FY23 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:	% Change:
PROPERTY APPRAISER				
COUNTYWIDE PROJECTED EXPENDITURES:				
Operating Expenses	\$ 163,583	\$ 165,745	\$ 2,162	1.3%
Subtotal:	\$ 163,583	\$ 165,745	\$ 2,162	1.3%
Transfers Out	\$ 6,988,194	\$ 6,988,194	\$ 0	0.0%
EXPENDITURES TOTAL:	\$ 7,151,777	\$ 7,153,939	\$ 2,162	0.0%

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:				
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:	% Change:
SHERIFF				
COUNTYWIDE PROJECTED REVENUES:				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	0.0%
Charges For Services	\$ 204,226	\$ 204,226	\$ 0	0.0%
Judgment, Fines & Forfeits	\$ 91,263	\$ 91,263	\$ 0	0.0%
Miscellaneous Revenues	\$ 1,800	\$ 1,800	\$ 0	0.0%
Less 5% Statutory Reduction	\$(14,864)	\$(14,864)	\$ 0	0.0%
Subtotal:	\$ 282,425	\$ 282,425	\$ 0	0.0%
Other Sources	\$ 3,000,000	\$ 1,000,000	\$(2,000,000)	-66.7%
REVENUES TOTAL:	\$ 3,282,425	\$ 1,282,425	\$(2,000,000)	-60.9%
COUNTYWIDE PROJECTED EXPENDITURES:				
Operating Expenses	\$ 710,881	\$ 2,431,093	\$ 1,720,212	242.0%
Capital Outlay	\$ 0	\$ 0	\$ 0	0.0%
Subtotal:	\$ 710,881	\$ 2,431,093	\$ 1,720,212	242.0%
Transfers Out	\$ 94,962,716	\$ 92,810,445	\$(2,152,271)	-2.3%
EXPENDITURES TOTAL:	\$ 95,673,597	\$ 95,241,538	\$(432,059)	-0.5%

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:				
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:	% Change:
SUPERVISOR OF ELECTIONS				
COUNTYWIDE PROJECTED REVENUES:				
Other Sources	\$ 0	\$ 0	\$ 0	0.0%
REVENUES TOTAL:	\$ 0	\$ 0	\$ 0	0.0%
COUNTYWIDE PROJECTED EXPENDITURES:				
Operating Expenses	\$ 30,478	\$ 18,705	\$(11,773)	-38.6%
Subtotal:	\$ 30,478	\$ 18,705	\$(11,773)	-38.6%
Transfers Out	\$ 4,598,808	\$ 4,598,808	\$ 0	0.0%
Reserves - Assigned	\$ 10,000	\$ 10,000	\$ 0	0.0%
EXPENDITURES TOTAL:	\$ 4,639,286	\$ 4,627,513	\$(11,773)	-0.3%

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
TAX COLLECTOR			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 9,873,335	\$ 11,728,099	\$ 1,854,764
Subtotal:	\$ 9,873,335	\$ 11,728,099	\$ 1,854,764
Transfers Out	\$ 18,562	\$ 18,562	\$ 0
EXPENDITURES TOTAL:	\$ 9,891,897	\$ 11,746,661	\$ 1,854,764

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	201,394	278,125	278,125	278,125	293,583	15,458
5490502 - OH-Property & Liability Insurance	31,653	45,462	45,462	45,462	26,067	-19,395
Operating Expenses:	\$233,047	\$323,587	\$323,587	\$323,587	\$319,650	-\$3,937
Transfers Out:						
5910701 - Transfer Out Clerk of Court	1,590,270	2,721,888	2,721,888	2,721,888	3,440,829	718,941
Transfers Out:	\$1,590,270	\$2,721,888	\$2,721,888	\$2,721,888	\$3,440,829	\$718,941
TOTAL EXPENDITURES:	\$1,823,317	\$3,045,475	\$3,045,475	\$3,045,475	\$3,760,479	\$715,004

DEPARTMENT SUMMARY - PROPERTY APPRAISER

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	119,166	130,000	129,999	80,000	130,000	0
5450000 - Insurance	22,012	28,865	28,865	28,865	32,830	3,965
5490502 - OH-Property & Liability Insurance	3,460	4,718	4,718	4,718	2,915	-1,803
Operating Expenses:	\$144,638	\$163,583	\$163,582	\$113,583	\$165,745	\$2,162
Transfers Out:						
5910704 - Transfers out-Property Appr	6,495,435	6,685,303	6,688,843	6,688,842	6,988,194	302,891
Transfers Out:	\$6,495,435	\$6,685,303	\$6,688,843	\$6,688,842	\$6,988,194	\$302,891
TOTAL EXPENDITURES:	\$6,640,072	\$6,848,886	\$6,852,425	\$6,802,425	\$7,153,939	\$305,053

DEPARTMENT SUMMARY - SHERIFF

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	836,527	611,006	611,006	611,006	2,232,837	1,621,831
5490502 - OH-Property & Liability Insurance	131,504	99,875	99,875	99,875	198,256	98,381
Operating Expenses:	\$968,031	\$710,881	\$710,881	\$710,881	\$2,431,093	\$1,720,212
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	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	84,409,011	92,215,978	7,646,967
Transfers Out:	\$64,491,713	\$85,078,899	\$85,078,899	\$84,791,427	\$92,810,445	\$7,731,546
TOTAL EXPENDITURES:	\$65,459,744	\$85,789,780	\$85,789,780	\$85,502,308	\$95,241,538	\$9,451,758

DEPARTMENT SUMMARY - SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	11,968	26,196	26,196	26,196	17,180	-9,016
5490502 - OH-Property & Liability Insurance	1,881	4,282	4,282	4,282	1,525	-2,757
Operating Expenses:	\$13,849	\$30,478	\$30,478	\$30,478	\$18,705	-\$11,773
Transfers Out:						
5910702 - Transfers Out-Supr Elections	3,727,527	4,070,581	4,115,895	3,756,632	4,598,808	528,227
Transfers Out:	\$3,727,527	\$4,070,581	\$4,115,895	\$3,756,632	\$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	\$4,156,373	\$3,787,110	\$4,627,513	\$516,454

DEPARTMENT SUMMARY - TAX COLLECTOR

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	7,980,489	9,755,178	9,755,178	8,535,217	11,603,428	1,848,250
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	68,582	10,001
5490502 - OH-Property & Liability Insurance	7,026	9,576	9,576	9,576	6,089	-3,487
Operating Expenses:	\$8,082,215	\$9,873,335	\$9,873,335	\$8,660,634	\$11,728,099	\$1,854,764
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	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	\$8,674,047	\$11,746,661	\$1,855,442

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and provides a safe, secure, and humane environment for the public, staff, and those requiring detention or supervision in Osceola County. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118), and Courthouse Security (2161).

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.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
CORRECTIONS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 38,817,035	\$ 38,886,856	\$ 69,821
Operating Expenses	\$ 11,318,951	\$ 11,521,609	\$ 202,658
Capital Outlay	\$ 39,663	\$ 39,663	\$ 0
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 50,175,649	\$ 50,448,128	\$ 272,479
Transfers Out	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 50,175,649	\$ 50,448,128	\$ 272,479

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – CORRECTIONS

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	16,365,398	23,477,849	22,673,202	16,342,320	23,959,964	482,115
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	86,724	0	0
5130001 - Vacancy Factor	0	-359,515	-359,515	0	-427,865	-68,350
5140000 - Overtime	2,195,571	508,000	608,000	2,139,792	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	26,210	30,000	0
5150035 - Educ Incentive Corrections	94,293	91,572	91,572	77,011	91,572	0
5150300 - Class C Meals	56	0	0	220	0	0
5160000 - Compensated Annual Leave	1,049,399	0	0	866,527	0	0
5160010 - Compensated Ann Leave Payoff	79,689	0	0	141,032	0	0
5160020 - Compensated Admin Leave	30,301	0	0	41,343	0	0
5170000 - Compensated Sick Leave	745,068	0	0	588,301	0	0
5170010 - Compensated Sick Leave Payoff	48,398	0	0	70,524	0	0
5170020 - Sick Bank Leave	0	0	0	9,763	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	1,507,859	1,870,242	298,572
5220000 - Retirement Contributions	4,126,301	4,154,688	4,154,688	4,126,988	4,993,410	838,722
5230000 - Health Insurance	4,190,318	5,341,342	5,341,342	3,773,162	6,364,400	1,023,058
5231000 - Life Insurance	17,271	20,744	20,744	15,963	24,310	3,566
5232000 - Dental Insurance	106,687	122,821	122,821	92,386	134,400	11,579
5233000 - Lt Disability Insurance	27,142	32,340	32,340	25,310	37,652	5,312
5233100 - St Disability Insurance	49,075	58,244	58,244	45,455	67,302	9,058
5240000 - Workers' Compensation	642,236	668,632	668,632	615,680	775,720	107,088
5250000 - Unemployment Compensation	18,052	0	0	3,657	0	0
Personnel Services:	\$29,571,694	\$35,976,136	\$35,271,489	\$30,784,446	\$38,886,856	\$2,910,720
Operating Expenses:						
5310000 - Professional Services	5,407,527	3,200,936	1,844,283	1,326,002	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	658,981	1,076,295	1,073,295
5340000 - Other Contractual Services	2,786,275	3,857,446	4,225,451	1,769,645	4,452,841	595,395
5340002 - Other Contr Svcs Pre Booking	335,435	1,200,000	2,700,000	944,339	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	33,289	60,500	16,500
5410000 - Communications	47,584	74,604	84,604	28,476	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	7,102	9,636	974
5440000 - Rentals And Leases	28,343	36,297	40,297	31,293	48,624	12,327
5450000 - Insurance	320,086	338,421	338,421	338,421	770,872	432,451
5460000 - Repair & Maintenance Svcs	76,245	97,825	100,000	123,855	102,550	4,725
5462000 - Rep & Maint-automotive	24,946	46,000	27,886	11,632	37,897	-8,103
5470000 - Printing And Binding	50,168	34,800	39,800	35,565	37,500	2,700
5490000 - Oth Current Chgs & Obligations	10	1,052,875	0	74	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 Tentative:	FY23 Tentative 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	134,808	44,939
5490502 - OH-Property & Liability Insurance	50,310	55,317	55,317	55,317	68,446	13,129
5490503 - OH-Dental Insurance	32,281	31,837	31,837	31,837	34,379	2,542
5490504 – OH-Health Insurance	98,024	100,347	100,347	100,347	143,684	43,337
5490505 – OH-Life/AD&D, STD, LTD	19,040	20,956	20,956	20,956	25,593	4,637
5490509 - OH-Fleet Oversight	5,460	7,052	7,052	7,052	7,372	320
5490510 - OH-Fleet Maint	0	0	0	0	8,103	8,103
5490511 - OH-Fleet Fuel	7,904	15,308	15,308	15,308	0	-15,308
5511000 - Office Supplies	108,950	130,800	140,800	135,025	172,002	41,202
5512000 - Office Equipment	53,551	72,583	102,583	42,163	109,067	36,484
5520000 - Operating Supplies	548,560	193,263	268,263	240,977	403,783	210,520
5520010 - Computer Software	0	0	0	326	0	0
5520020 - Computer Hardware, Non-Capital	5,698	5,000	20,000	37,909	17,000	12,000
5520200 - Ammunition	12,911	25,000	25,000	6,675	36,350	11,350
5521000 - Gas & Oil	39,377	51,176	51,176	34,496	60,169	8,993
5521005 - Gas & Oil-Direct	0	0	0	5,000	0	0
5522000 - Chemicals	58,209	130,000	130,000	46,153	133,000	3,000
5522500 - Food	504	0	0	1,059	0	0
5524000 - Oper Supp-miscellaneous	181,959	367,000	367,000	259,022	387,000	20,000
5526000 - Clothing	69,010	147,800	152,300	60,095	152,300	4,500
5528000 - Medicine	0	375,000	500,000	350,619	601,000	226,000
5540000 - Books,pubs,subs & Memberships	14,174	26,300	38,300	12,636	32,300	6,000
5541000 - Registration Fees	33,332	53,100	58,100	31,132	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	\$6,891,184	\$11,521,609	-\$256,952
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	\$37,675,629	\$50,448,128	\$2,596,342

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

This office is supported by General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
COUNTY ATTORNEY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,119,843	\$ 1,119,843	\$ 0
Operating Expenses	\$ 796,991	\$ 799,415	\$ 2,424
Subtotal:	\$ 1,916,834	\$ 1,919,258	\$ 2,424
EXPENDITURES TOTAL:	\$ 1,916,834	\$ 1,919,258	\$ 2,424

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

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	590,646	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	6,500	7,800	0
5123000 - Exec Insurance Supplemental	1,943	0	0	3,871	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	15,975	0	0
5160010 - Compensated Ann Leave Payoff	64,068	0	0	3,319	0	0
5160020 - Compensated Admin Leave	9,903	0	0	15,621	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	45,417	58,160	2,699
5220000 - Retirement Contributions	154,057	172,052	172,052	139,428	178,647	6,595
5230000 - Health Insurance	106,517	120,942	120,942	97,624	121,108	166
5231000 - Life Insurance	646	735	735	633	772	37
5232000 - Dental Insurance	2,074	2,241	2,241	1,992	2,296	55
5233000 - Lt Disability Insurance	995	1,125	1,125	978	1,168	43
5233100 - St Disability Insurance	1,600	1,859	1,859	1,607	1,908	49
5240000 - Workers' Compensation	1,018	1,031	1,031	910	1,011	-20
Personnel Services:	\$1,089,888	\$1,075,527	\$1,075,527	\$939,247	\$1,119,843	\$44,316
Operating Expenses:						
5310000 - Professional Services	0	0	0	1,500	0	0
5310006 - Legal Fees	555,892	750,000	750,000	271,472	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	1,457	1,800	800
5420000 - Freight & Postage Services	360	800	800	401	500	-300
5450000 - Insurance	3,639	4,272	4,272	4,272	5,743	1,471
5460000 - Repair & Maintenance Svcs	307	600	600	233	500	-100
5470000 - Printing And Binding	188	200	200	116	200	0
5490000 - Oth Current Chgs & Obligations	2,324	700	700	1,072	500	-200
5490501 - OH-Workers' Compensation	1,680	1,561	1,561	1,561	2,128	567
5490502 - OH-Property & Liability Insuranc	572	698	698	698	510	-188
5490503 - OH-Dental Insurance	574	553	553	553	546	-7
5490504 - OH-Health Insurance	1,743	1,743	1,743	1,743	2,282	539
5490505 - OH-Life/AD&D, STD, LTD	336	364	364	364	406	42
5511000 - Office Supplies	3,517	4,500	4,500	2,586	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	12,782	17,000	0
5541000 - Registration Fees	2,875	3,000	3,000	1,348	3,000	0
Operating Expenses:	\$592,909	\$796,791	\$796,791	\$307,283	\$799,415	\$2,624
TOTAL EXPENDITURES:	\$1,682,798	\$1,872,318	\$1,872,318	\$1,246,530	\$1,919,258	\$46,940

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.

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.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
COURT ADMINISTRATION			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,289,558	\$ 1,288,240	\$(1,318)
Operating Expenses	\$ 841,209	\$ 843,870	\$ 2,661
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,130,767	\$ 2,132,110	\$ 1,343
EXPENDITURES TOTAL:	\$ 2,130,767	\$ 2,132,110	\$ 1,343

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – COURT ADMINISTRATION

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	675,879	836,479	836,479	564,970	870,925	34,446
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	10,131	0	0
5130001 - Vacancy Factor	0	-14,639	-14,639	0	-15,246	-607
5140000 - Overtime	23	150	150	118	100	-50
5160000 - Compensated Annual Leave	38,511	0	0	38,518	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	32,549	0	0
5210000 - Fica Taxes	54,634	63,997	63,997	49,236	66,632	2,635
5220000 - Retirement Contributions	77,120	85,497	85,497	70,924	98,692	13,195
5230000 - Health Insurance	214,002	245,398	245,398	169,049	255,826	10,428
5231000 - Life Insurance	746	851	851	621	841	-10
5232000 - Dental Insurance	5,338	5,794	5,794	4,356	5,356	-438
5233000 - Lt Disability Insurance	1,178	1,338	1,338	986	1,324	-14
5233100 - St Disability Insurance	2,133	2,420	2,420	1,784	2,398	-22
5240000 - Workers' Compensation	1,281	1,338	1,338	1,080	1,392	54
5250000 - Unemployment Compensation	1,701	0	0	10	0	0
Personnel Services:	\$1,117,000	\$1,228,623	\$1,228,623	\$975,029	\$1,288,240	\$59,617
Operating Expenses:						
5340000 - Other Contractual Services	144,189	244,000	244,000	63,753	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	13,660	17,000	-5,300
5420000 - Freight & Postage Services	3,830	5,650	5,650	2,730	5,450	-200
5440000 - Rentals And Leases	14,027	38,900	38,900	25,235	34,160	-4,740
5450000 - Insurance	68,993	70,579	70,579	70,579	75,527	4,948
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	5,964	1,591
5490502 - OH-Property & Liability Insurance	10,679	11,538	11,538	11,538	6,706	-4,832
5490503 - OH-Dental Insurance	1,610	1,548	1,548	1,548	1,404	-144
5490504 - OH-Health Insurance	4,886	4,886	4,886	4,886	5,868	982
5490505 - OH-Life/AD&D, STD, LTD	1,296	1,404	1,404	1,404	1,044	-360
5490509 - OH-Fleet Oversight	105	164	164	164	0	-164
5490511 - OH-Fleet Fuel	152	356	356	356	0	-356
5490900 - Other Current Charges-courts	0	314,282	408,128	0	408,013	93,731
5511000 - Office Supplies	8,095	20,225	20,225	6,354	9,625	-10,600
5512000 - Office Equipment	1,230	800	800	368	0	-800
5520000 - Operating Supplies	6,482	16,825	16,825	8,345	7,825	-9,000
5520020 - Computer Hardware, Non-Capital	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 & Memberships	5,887	9,050	9,050	7,625	9,155	105
5541000 - Registration Fees	549	1,570	1,570	2,933	4,695	3,125
5550000 - Training	0	200	200	0	200	0
Operating Expenses:	\$326,707	\$880,300	\$987,688	\$252,862	\$843,870	-\$36,430

DEPARTMENT SUMMARY – COURT ADMINISTRATION

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
TOTAL EXPENDITURES:	\$1,443,708	\$2,108,923	\$2,216,311	\$1,227,891	\$2,132,110	\$23,187

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

The Emergency Management Office (2141) protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters.

REVENUES

This office is supported by the General Fund and grants.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
EMERGENCY MANAGEMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 462,832	\$ 459,021	\$(3,811)
Operating Expenses	\$ 268,337	\$ 267,895	\$(442)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 731,169	\$ 726,916	\$(4,253)
EXPENDITURES TOTAL:	\$ 731,169	\$ 726,916	\$(4,253)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	250,266	301,853	301,853	228,251	325,491	23,638
5120002 - Disaster Relief	349	0	0	0	0	0
5126000 - Other Salary	0	0	0	4,898	0	0
5130001 - Vacancy Factor	0	-5,304	-5,304	0	-5,717	-413
5140000 - Overtime	0	1,200	1,200	0	1,200	0
5150300 - Class C Meals	0	0	0	5	0	0
5160000 - Compensated Annual Leave	14,526	0	0	20,782	0	0
5160010 - Compensated Ann Leave Payoff	1,014	0	0	1,670	0	0
5160020 - Compensated Admin Leave	5,427	0	0	8,411	0	0
5170000 - Compensated Sick Leave	7,837	0	0	10,568	0	0
5210000 - Fica Taxes	20,515	23,181	23,181	19,897	24,993	1,812
5220000 - Retirement Contributions	35,567	32,792	32,792	46,302	60,858	28,066
5230000 - Health Insurance	49,457	66,461	66,461	40,579	48,838	-17,623
5231000 - Life Insurance	275	308	308	262	332	24
5232000 - Dental Insurance	1,147	1,376	1,376	950	1,064	-312
5233000 - Lt Disability Insurance	433	485	485	420	519	34
5233100 - St Disability Insurance	785	877	877	753	921	44
5240000 - Workers' Compensation	474	485	485	436	522	37
Personnel Services:	\$388,071	\$423,714	\$423,714	\$384,185	\$459,021	\$35,307
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	15,075	15,480	245
5340008 - Other Contractual Svc- Auction	0	0	0	118	0	0
5400000 - Travel And Per Diem	618	1,950	1,950	3,230	4,500	2,550
5410000 - Communications	4,725	4,560	4,560	5,664	8,568	4,008
5420000 - Freight & Postage Services	225	300	300	264	300	0
5430000 - Utility Services	4,481	5,000	5,000	3,318	5,200	200
5440000 - Rentals And Leases	84,436	68,500	68,500	67,258	70,488	1,988
5450000 - Insurance	9,723	10,962	10,962	10,962	15,705	4,743
5460000 - Repair & Maintenance Svcs	42,273	62,298	62,298	42,655	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	349	6,361	1,361
5470000 - Printing And Binding	8,339	4,000	4,000	1,319	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	1,290	354
5490502 - OH-Property & Liability Insurance	1,487	1,792	1,792	1,792	1,394	-398
5490503 - OH-Dental Insurance	345	332	332	332	332	0
5490504 - OH-Health Insurance	1,045	1,045	1,045	1,045	1,385	340
5490505 - OH-Life/AD&D, STD, LTD	248	220	220	220	246	26
5490509 - OH-Fleet Oversight	1,890	2,952	2,952	2,952	3,880	928
5490510 - OH-Fleet Maint	0	0	0	0	1,139	1,139
5490511 - OH-Fleet Fuel	2,736	6,408	6,408	6,408	0	-6,408
5511000 - Office Supplies	6,438	7,040	7,040	3,197	7,040	0
5512000 - Office Equipment	1,540	500	500	290	500	0
5520000 - Operating Supplies	13,431	6,500	6,500	1,755	6,500	0
5520010 - Computer Software	210	1,000	1,000	417	1,000	0
5520020 - Computer Hardware, Non-Capital	3,013	0	0	0	0	0

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
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
5522500 - Food	7,020	0	0	103	0	0
5526000 - Clothing	0	0	0	1,192	0	0
5540000 - Books,pubs,subs & Memberships	2,795	1,930	1,930	2,438	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	\$197,248	\$267,895	\$13,029
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	\$581,434	\$726,916	\$48,336

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

The Finance Office (1271) is responsible for financial reporting, payroll, grants compliance, debt management, and fixed assets.

REVENUES

This office is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
FINANCE			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,260,816	\$ 1,269,970	\$ 9,154
Operating Expenses	\$ 54,718	\$ 57,523	\$ 2,805
Capital Outlay	\$ 5,000	\$ 5,000	\$ 0
Subtotal:	\$ 1,320,534	\$ 1,332,493	\$ 11,959
EXPENDITURES TOTAL:	\$ 1,320,534	\$ 1,332,493	\$ 11,959

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – FINANCE

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	621,646	700,918	700,918	592,860	886,998	186,080
5120002 - Disaster Relief	1,973	0	0	130	0	0
5122000 - Car Allowance	0	0	0	210	0	0
5122001 - Cell Phone Allowance	0	0	0	45	0	0
5124000 - Exec Deferred Compensation	0	0	0	270	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	324	1,500	0
5160000 - Compensated Annual Leave	33,689	0	0	26,080	0	0
5160010 - Compensated Ann Leave Payoff	34,972	0	0	0	0	0
5160020 - Compensated Admin Leave	9,183	0	0	6,089	0	0
5170000 - Compensated Sick Leave	31,062	0	0	11,469	0	0
5170010 - Compensated Sick Leave Payoff	32,016	0	0	0	0	0
5210000 - Fica Taxes	56,555	53,735	53,735	47,945	67,969	14,234
5220000 - Retirement Contributions	90,625	92,328	92,328	84,826	139,490	47,162
5230000 - Health Insurance	142,412	149,148	149,148	110,574	179,752	30,604
5231000 - Life Insurance	678	713	713	631	902	189
5232000 - Dental Insurance	3,299	3,094	3,094	2,668	3,619	525
5233000 - Lt Disability Insurance	1,081	1,124	1,124	996	1,415	291
5233100 - St Disability Insurance	1,909	1,981	1,981	1,753	2,454	473
5240000 - Workers' Compensation	1,302	1,124	1,124	1,031	1,420	296
5250000 - Unemployment Compensation	1,273	0	0	0	0	0
Personnel Services:	\$1,069,836	\$993,373	\$993,373	\$897,400	\$1,269,970	\$276,597
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	47	400	0
5420000 - Freight & Postage Services	3,364	1,500	1,500	939	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	8,387	1,519
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	3,708	1,344
5490502 - OH-Property & Liability Insurance	1,376	1,123	1,123	1,123	745	-378
5490503 - OH-Dental Insurance	1,689	838	838	838	952	114
5490504 - OH-Health Insurance	5,129	2,639	2,639	2,639	3,978	1,339
5490505 - OH-Life/AD&D, STD, LTD	1,037	551	551	551	708	157
5490509 - OH-Fleet Oversight	105	164	164	164	194	30
5490511 - OH-Fleet Fuel	152	356	356	356	0	-356
5511000 - Office Supplies	8,117	8,000	8,000	6,915	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 & Memberships	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	\$34,114	\$57,523	\$5,799

DEPARTMENT SUMMARY – FINANCE

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	\$931,515	\$1,332,493	\$287,396

DEPARTMENT SUMMARY – FINANCIAL & ADMINISTRATIVE PROJECTS

TRENDS & ISSUES

<p>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.</p>

REVENUES

<p>This cost center is supported by the General Fund and Fund Balance.</p>
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FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
FINANCIAL & ADMINISTRATIVE PROJECTS			
PROJECTED EXPENDITURES			
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PUBLIC SAFETY PROJECTS

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5610000 - Land	0	0	393,300	393,300	0	0
5620000 - Buildings	0	0	3,150,700	3,149,887	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 FUND DEBT

TRENDS & ISSUES

This cost center (9961) 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.

REVENUES

This cost center is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
DEBT SERVICES			
PROJECTED EXPENDITURES			
Debt Service	\$ 2,260,975	\$ 2,260,975	\$ 0
Subtotal:	\$ 2,260,975	\$ 2,260,975	\$ 0
Reserves - Debt	\$ 559,262	\$ 559,262	\$ 0
EXPENDITURES TOTAL:	\$ 2,820,237	\$ 2,820,237	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - DEBT SERVICES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	993,449	1,900,956	1,900,956	1,503,118	2,140,904	239,948
5720000 - Interest	146,344	132,840	132,840	120,878	120,071	-12,769
Debt Service:	\$1,139,792	\$2,033,796	\$2,033,796	\$1,623,996	\$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	\$1,623,996	\$2,820,237	\$367,084

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center (1212) 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, consulting expenses, and CARES Replacement funding (cost centers 1214, 1215, 1216, 1217).

Overall, this budget decreased \$44,856,054 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.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenses increased due to an increase for the Juvenile Justice Share based on updated amounts from the Florida Department of Juvenile Justice. Additionally, funding was included for the Compensation Study which can be transferred as needed to the individual departments that are impacted**

REVENUES

This cost center is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
GENERAL GOVERNMENT			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 7,123,210	\$ 7,849,824	\$ 726,614
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 35,000	\$ 35,000	\$ 0
Subtotal:	\$ 7,158,210	\$ 7,884,824	\$ 726,614
EXPENDITURES TOTAL:	\$ 7,158,210	\$ 7,884,824	\$ 726,614

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	1,021,931	106,469	2,120,930	1,020,250
5320000 - Accounting & Auditing Svcs	267,309	262,131	262,131	273,595	262,300	169
5340000 - Other Contractual Services	3,597,240	524,414	524,414	403,083	415,000	-109,414
5340008 - Other Contractual Svc- Auction	0	0	0	4,047	0	0
5420000 - Freight & Postage Services	5,565	0	845	2,451	0	0
5440000 - Rentals And Leases	169,667	5,400	5,589	125,102	5,400	0
5450000 - Insurance	0	0	0	0	19,424	19,424
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	4,070,738	3,947,403	3,544,320	4,934,336	863,598
5490001 - Other- Adm Costs CST	41,661	41,451	41,451	27,528	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	15,790	9,757
5490502 - OH-Property & Liability Insurance	1,055	0	0	0	1,729	1,729
5490503 - OH-Dental Insurance	1,575	1,575	1,575	1,575	3,986	2,411
5490504 - OH-Health Insurance	5,833	5,833	5,833	5,833	16,696	10,863
5490505 - OH-Life/AD&D, STD, LTD	1,091	1,091	1,091	1,091	2,940	1,849
5490509 - OH-Fleet Oversight	630	492	492	492	970	478
5490511 - OH-Fleet Fuel	153	0	0	0	0	0
5511000 - Office Supplies	6,324	500	519	293	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-Capital	48,723	20,077	21,916	0	0	-20,077
Operating Expenses:	\$7,816,913	\$6,108,970	\$5,911,066	\$4,547,908	\$7,849,824	\$1,740,854
Capital Outlay:						
5640000 - Machinery & Equipment	7,576	22,101	22,101	0	0	-22,101
Capital Outlay:	\$7,576	\$22,101	\$22,101	\$0	\$0	-\$22,101
Grants and Aids:						
5810000 - Aids To Gov't Agencies	16,375	0	0	0	0	0
5820000 - Aids To Private Organization	25,491,478	12,876,456	9,893,199	404,286	0	-12,876,456
5820001 - Aids To Private Organization-FQHC	385,000	46,099	46,099	46,750	0	-46,099
5820002 - Aids to Private Organization-Park Pl	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	480,697	0	-821,525
5820006 - Hope Center/Homeless Services Ne	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 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Grants and Aids:						
5830002 - Health Department Mobile Units	199,976	0	0	0	0	0
5830003 - Rent Assistance	3,560,613	0	955,720	1,023,573	0	0
5830004 - Mortgage Assistance	5,157,586	347,452	927,310	2,110,095	0	-347,452
5830005 - Utilities Assistance	440,179	0	161,643	292,142	0	0
5830006 - Community Events	0	35,000	35,000	5,943	35,000	0
Grants and Aids:	\$43,910,053	\$15,117,194	\$13,559,627	\$4,401,943	\$35,000	-\$15,082,194
TOTAL EXPENDITURES:	\$52,344,086	\$21,248,265	\$19,493,407	\$8,950,601	\$7,884,824	-\$13,363,441

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS & INTERNAL COMPLIANCE

TRENDS & ISSUES

Cost center 1213 includes the Government Affairs office, which 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 grant development and administration. Also included in this cost center is the Office of Audit and Operational Improvement (AOI), which is responsible for conducting performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance the efficiency and effectiveness of programs and processes. AOI provides consulting or advisory services including facilitation of process mapping, improvement, or reengineering.

REVENUES

This office is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
GOVERNMENT AFFAIRS & INTERNAL COMPLIANCE			
PROJECTED EXPENDITURES			
Personnel Services	\$ 419,292	\$ 419,292	\$ 0
Operating Expenses	\$ 684,666	\$ 685,789	\$ 1,123
Subtotal:	\$ 1,103,958	\$ 1,105,081	\$ 1,123
EXPENDITURES TOTAL:	\$ 1,103,958	\$ 1,105,081	\$ 1,123

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - GOVERNMENT AFFAIRS AND 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	378,686	320,650	-62,561
5122000 - Car Allowance	3,600	3,600	3,600	3,000	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	20,909	0	0
5160020 - Compensated Admin Leave	4,134	0	0	7,627	0	0
5170000 - Compensated Sick Leave	5,125	0	0	14,917	0	0
5210000 - Fica Taxes	21,266	29,315	37,579	31,861	24,530	-4,785
5220000 - Retirement Contributions	28,970	41,463	53,152	46,516	38,189	-3,274
5230000 - Health Insurance	39,960	53,610	64,652	55,140	34,708	-18,902
5231000 - Life Insurance	283	389	499	422	325	-64
5232000 - Dental Insurance	971	1,312	1,574	1,343	984	-328
5233000 - Lt Disability Insurance	449	614	787	675	514	-100
5233100 - St Disability Insurance	801	1,087	1,364	1,166	890	-197
5240000 - Workers' Compensation	475	614	787	677	514	-100
Personnel Services:	\$377,750	\$508,509	\$653,320	\$564,440	\$419,292	-\$89,217
Operating Expenses:						
5310000 - Professional Services	84,500	239,200	519,740	331,030	299,200	60,000
5310006 - Legal Fees	188,761	220,000	220,000	164,007	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	3,948	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	2,150	683
5470000 - Printing And Binding	52	50	50	136	100	50
5490501 - OH-Workers' Compensation	480	892	892	892	912	20
5490502 - OH-Property & Liability Insuranc	82	240	240	240	191	-49
5490503 - OH-Dental Insurance	164	316	316	316	234	-82
5490504 - OH-Health Insurance	498	996	996	996	978	-18
5490505 - OH-Life/AD&D, STD, LTD	96	208	208	208	174	-34
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	3,055	7,150	750
5541000 - Registration Fees	3,490	5,500	5,500	1,993	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	\$590,714	\$685,789	\$113,270
TOTAL EXPENDITURES:	\$746,629	\$1,081,028	\$1,506,379	\$1,155,154	\$1,105,081	\$24,053

DEPARTMENT SUMMARY – HOUSING AND COMMUNITY SERVICES

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Grants & Aids were revised to include funding for the new Heart of Florida United Way 988 Support Line**

REVENUES

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

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
HOUSING AND COMMUNITY SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,715,598	\$ 1,692,232	\$(23,366)
Operating Expenses	\$ 10,213,410	\$ 10,237,841	\$ 24,431
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 20,403,028	\$ 20,549,940	\$ 146,912
Subtotal:	\$ 32,332,036	\$ 32,480,013	\$ 147,977
EXPENDITURES TOTAL:	\$ 32,332,036	\$ 32,480,013	\$ 147,977

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	657,753	928,021	950,641	760,005	1,175,374	247,353
5120002 - Disaster Relief	1,340	0	0	0	0	0
5122000 - Car Allowance	0	0	0	105	0	0
5122001 - Cell Phone Allowance	0	0	0	23	0	0
5124000 - Exec Deferred Compensation	0	0	0	135	0	0
5126000 - Other Salary	0	0	0	19,525	0	0
5130001 - Vacancy Factor	0	-16,318	-16,318	0	-20,649	-4,331
5140000 - Overtime	9,846	4,500	4,500	6,512	4,500	0
5160000 - Compensated Annual Leave	41,912	0	0	51,000	0	0
5160010 - Compensated Ann Leave Payoff	10,740	0	0	9,566	0	0
5160020 - Compensated Admin Leave	7,815	0	0	7,798	0	0
5170000 - Compensated Sick Leave	27,356	0	0	25,896	0	0
5170010 - Compensated Sick Leave Payoff	5,261	0	0	7,877	0	0
5210000 - Fica Taxes	56,811	71,339	73,069	65,791	90,258	18,919
5220000 - Retirement Contributions	106,909	132,575	135,022	122,170	172,783	40,208
5230000 - Health Insurance	129,725	194,502	203,342	149,619	253,078	58,576
5231000 - Life Insurance	740	943	966	828	1,199	256
5232000 - Dental Insurance	3,663	4,608	4,745	3,928	6,116	1,508
5233000 - Lt Disability Insurance	1,159	1,491	1,527	1,320	1,885	394
5233100 - St Disability Insurance	2,096	2,686	2,751	2,360	3,349	663
5240000 - Workers' Compensation	3,808	3,998	4,034	3,755	4,339	341
5250000 - Unemployment Compensation	619	0	0	0	0	0
Personnel Services:	\$1,067,551	\$1,328,345	\$1,364,279	\$1,238,211	\$1,692,232	\$363,887
Operating Expenses:						
5310000 - Professional Services	49,295	66,360	66,360	46,400	66,360	0
5314000 - Medical Svcs	7,614,636	7,735,131	7,735,131	7,054,215	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	1,086,322	1,607,344	340
5400000 - Travel And Per Diem	1,695	6,500	6,500	5,371	6,500	0
5410000 - Communications	155,522	168,619	168,619	76,909	168,619	0
5420000 - Freight & Postage Services	2,481	3,000	3,000	1,492	3,000	0
5440000 - Rentals And Leases	1,758	55,197	55,197	57,988	55,197	0
5450000 - Insurance	33,268	39,341	39,341	39,341	46,709	7,368
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	3,470	7,500	0
5490000 - Oth Current Chgs & Obligations	135,262	421,158	421,158	209,091	441,000	19,842
5490501 - OH-Workers' Compensation	3,492	3,690	3,690	3,690	6,125	2,435
5490502 - OH-Property & Liability Insurance	4,436	6,431	6,431	6,431	4,147	-2,284
5490503 - OH-Dental Insurance	1,193	1,307	1,307	1,307	1,572	265
5490504 - OH-Health Insurance	3,624	4,122	4,122	4,122	6,569	2,447
5490505 - OH-Life/AD&D, STD, LTD	747	860	860	860	1,169	309
5490509 - OH-Fleet Oversight	735	1,804	1,804	1,804	1,940	136
5490511 - OH-Fleet Fuel	1,064	3,916	3,916	3,916	0	-3,916
5511000 - Office Supplies	7,265	7,700	7,700	9,106	7,700	0
5512000 - Office Equipment	33	300	300	0	300	0

DEPARTMENT SUMMARY - HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 & Memberships	80	400	400	40	400	0
5541000 - Registration Fees	814	4,140	4,140	3,923	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	\$8,694,161	\$10,237,841	\$4,761
Grants and Aids:						
5820000 - Aids To Private Organization	2,181,769	3,036,174	3,044,272	2,274,188	20,549,940	17,513,766
Grants and Aids:	\$2,181,769	\$3,036,174	\$3,044,272	\$2,274,188	\$20,549,940	\$17,513,766
TOTAL EXPENDITURES:	\$12,858,043	\$14,597,599	\$14,641,631	\$12,206,560	\$32,480,013	\$17,882,414

DEPARTMENT SUMMARY- HUMAN RESOURCES

TRENDS & ISSUES

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

REVENUES

This office is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
HUMAN RESOURCES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 943,520	\$ 927,145	\$(16,375)
Operating Expenses	\$ 553,913	\$ 553,268	\$(645)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,497,433	\$ 1,480,413	\$(17,020)
EXPENDITURES TOTAL:	\$ 1,497,433	\$ 1,480,413	\$(17,020)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

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	462,334	631,720	-108,863
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	-11,073	1,906
5140000 - Overtime	167	1,000	1,000	56	1,000	0
5160000 - Compensated Annual Leave	25,370	0	0	25,656	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	5,728	0	0
5160020 - Compensated Admin Leave	7,282	0	0	8,906	0	0
5170000 - Compensated Sick Leave	9,810	0	0	8,161	0	0
5210000 - Fica Taxes	42,326	56,729	56,729	38,377	48,403	-8,326
5220000 - Retirement Contributions	66,652	74,299	74,299	63,334	84,208	9,909
5230000 - Health Insurance	136,201	150,602	150,602	120,798	165,060	14,458
5231000 - Life Insurance	585	753	753	506	643	-110
5232000 - Dental Insurance	3,305	3,496	3,496	2,816	3,338	-158
5233000 - Lt Disability Insurance	918	1,186	1,186	805	1,013	-173
5233100 - St Disability Insurance	1,660	2,118	2,118	1,451	1,820	-298
5240000 - Workers' Compensation	977	1,186	1,186	835	1,013	-173
5250000 - Unemployment Compensation	1,045	0	0	0	0	0
Personnel Services:	\$832,442	\$1,018,973	\$1,018,973	\$750,998	\$927,145	-\$91,828
Operating Expenses:						
5310000 - Professional Services	195,288	236,838	236,838	189,496	260,227	23,389
5314000 - Medical Svcs	71,483	119,859	119,859	93,302	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	4,208	5,051	0
5450000 - Insurance	5,972	8,092	8,092	8,092	7,491	-601
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	15,445	74,000	26,750
5490501 - OH-Workers' Compensation	3,288	2,841	2,841	2,841	3,236	395
5490502 - OH-Property & Liability Insuranc	939	1,323	1,323	1,323	665	-658
5490503 - OH-Dental Insurance	1,125	1,005	1,005	1,005	828	-177
5490504 - OH-Health Insurance	3,413	3,175	3,175	3,175	3,471	296
5490505 - OH-Life/AD&D, STD, LTD	706	714	714	714	672	-42
5490509 - OH-Fleet Oversight	105	164	164	164	0	-164
5490511 - OH-Fleet Fuel	152	356	356	356	0	-356
5511000 - Office Supplies	1,771	4,000	4,000	2,492	4,100	100
5520000 - Operating Supplies	2,030	6,500	6,500	2,015	6,650	150
5522500 - Food	0	1,400	1,400	5,708	1,540	140
5540000 - Books,pubs,subs & Membership	3,887	4,400	4,400	1,697	4,400	0
5550000 - Training	1,378	2,000	2,000	480	2,000	0
5551000 - Tuition Reimbursement	0	50,000	50,000	21,985	50,000	0
Operating Expenses:	\$332,229	\$504,046	\$524,046	\$356,178	\$553,268	\$49,222
TOTAL EXPENDITURES:	\$1,164,671	\$1,523,019	\$1,543,019	\$1,107,176	\$1,480,413	-\$42,606

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

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

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.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
INFORMATION TECHNOLOGY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 5,242,811	\$ 5,169,432	\$(73,379)
Operating Expenses	\$ 9,435,489	\$ 9,444,822	\$ 9,333
Capital Outlay	\$ 2,185,330	\$ 2,185,330	\$ 0
Subtotal:	\$ 16,863,630	\$ 16,799,584	\$(64,046)
EXPENDITURES TOTAL:	\$ 16,863,630	\$ 16,799,584	\$(64,046)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	2,900,165	3,495,625	3,495,625	2,510,949	3,689,320	193,695
5120002 - Disaster Relief	5,419	0	0	0	0	0
5122000 - Car Allowance	0	0	0	175	0	0
5126000 - Other Salary	0	0	0	22,975	0	0
5130000 - Other Salaries & Wages	0	0	0	1,473	0	0
5130001 - Vacancy Factor	0	-61,758	-61,758	0	-65,150	-3,392
5140000 - Overtime	32,088	33,500	33,500	22,860	33,500	0
5160000 - Compensated Annual Leave	123,882	0	0	147,847	0	0
5160010 - Compensated Ann Leave Payoff	54,895	0	0	8,937	0	0
5160020 - Compensated Admin Leave	46,825	0	0	43,749	0	0
5170000 - Compensated Sick Leave	67,675	0	0	91,667	0	0
5170010 - Compensated Sick Leave Payoff	19,125	0	0	0	0	0
5210000 - Fica Taxes	237,677	269,978	269,978	208,090	284,795	14,817
5220000 - Retirement Contributions	366,648	418,954	418,954	344,570	483,653	64,699
5230000 - Health Insurance	563,715	682,036	682,036	503,012	703,862	21,826
5231000 - Life Insurance	3,100	3,584	3,584	2,742	3,781	197
5232000 - Dental Insurance	11,567	12,867	12,867	9,910	12,977	110
5233000 - Lt Disability Insurance	4,886	5,647	5,647	4,376	5,957	310
5233100 - St Disability Insurance	8,742	10,104	10,104	7,814	10,617	513
5240000 - Workers' Compensation	5,560	5,829	5,829	4,582	6,120	291
5250000 - Unemployment Compensation	417	0	0	3,307	0	0
Personnel Services:	\$4,452,386	\$4,876,366	\$4,876,366	\$3,939,033	\$5,169,432	\$293,066
Operating Expenses:						
5310000 - Professional Services	618,740	1,316,995	1,118,155	732,615	2,789,945	1,472,950
5340000 - Other Contractual Services	143,086	184,000	184,000	166,457	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	559,382	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	24,695	4,365
5460000 - Repair & Maintenance Svcs	2,953,879	3,368,882	3,337,597	3,008,576	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	13,193	3,515
5490502 - OH-Property & Liability Insurance	2,568	3,323	3,323	3,323	2,193	-1,130
5490503 - OH-Dental Insurance	3,459	3,429	3,429	3,429	3,386	-43
5490504 - OH-Health Insurance	10,508	10,807	10,807	10,807	14,149	3,342
5490505 - OH-Life/AD&D, STD, LTD	2,074	2,256	2,256	2,256	2,518	262
5490509 - OH-Fleet Oversight	105	492	492	492	582	90
5490511 - OH-Fleet Fuel	152	1,068	1,068	1,068	0	-1,068
5511000 - Office Supplies	1,200	2,200	2,200	354	2,200	0
5512000 - Office Equipment	40,966	22,600	22,600	62,797	22,600	0
5520000 - Operating Supplies	70,916	64,200	64,200	43,884	64,200	0
5520010 - Computer Software	305,943	527,174	547,316	331,247	585,950	58,776
5520011 - Computer Software, SAAS	0	150,000	150,000	46,686	178,802	28,802
5520020 - Computer Hardware, Non-Capital	516,949	307,786	307,786	228,465	468,612	160,826
5520021 - Computer Hardware, Operating	53,999	82,000	82,000	47,083	82,000	0

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520300 - Fingerprinting & Photograph	0	0	0	3,020	0	0
5521000 - Gas & Oil	1,520	1,500	1,500	1,275	1,500	0
5540000 - Books,pubs,subs & Memberships	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	38,589	130,180	-5,485
Operating Expenses:	\$5,451,816	\$7,102,231	\$6,892,248	\$5,330,644	\$9,444,822	\$2,342,591
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	490,174	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	\$554,192	\$2,185,330	\$1,199,640
TOTAL EXPENDITURES:	\$10,573,621	\$12,964,287	\$12,739,747	\$9,823,869	\$16,799,584	\$3,835,297

DEPARTMENT SUMMARY – OC BUILDING

TRENDS & ISSUES

The purpose of this cost center (1274) is to capture the revenue and costs related to the OC Building, a Class A Office Building located within NeoCity.

REVENUES

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

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
OC BUILDING			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 816,763	\$ 816,556	\$(207)
Subtotal:	\$ 816,763	\$ 816,556	\$(207)
Transfers Out	\$ 641,334	\$ 641,334	\$ 0
EXPENDITURES TOTAL:	\$ 1,458,097	\$ 1,457,890	\$(207)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

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	97,522	162,142	13,837
5430000 - Utility Services	123,311	164,700	164,700	111,998	164,700	0
5440000 - Rentals And Leases	0	0	0	325	0	0
5450000 - Insurance	40,056	39,469	39,469	39,469	41,986	2,517
5460000 - Repair & Maintenance Svcs	120,045	420,500	420,500	135,425	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	3,728	-2,724
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	\$394,116	\$816,556	-\$33,870
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	\$714,783	\$1,457,890	-\$33,870

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

TRENDS & ISSUES

The Office of Management and Budget (1241) 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).

REVENUES

This office is funded by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
OFFICE OF MANAGEMENT & BUDGET			
PROJECTED EXPENDITURES			
Personnel Services	\$ 868,171	\$ 868,171	\$ 0
Operating Expenses	\$ 26,982	\$ 27,761	\$ 779
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 895,153	\$ 895,932	\$ 779
EXPENDITURES TOTAL:	\$ 895,153	\$ 895,932	\$ 779

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	594,599	823,807	823,807	564,679	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	22,076	0	0
5160010 - Compensated Ann Leave Payoff	8,629	0	0	0	0	0
5160020 - Compensated Admin Leave	11,512	0	0	7,099	0	0
5170000 - Compensated Sick Leave	15,637	0	0	17,338	0	0
5210000 - Fica Taxes	47,140	63,027	63,027	44,570	46,570	-16,457
5220000 - Retirement Contributions	96,762	125,617	125,617	97,374	83,828	-41,789
5230000 - Health Insurance	110,321	190,117	190,117	119,735	132,586	-57,531
5231000 - Life Insurance	636	836	836	589	622	-214
5232000 - Dental Insurance	2,289	3,257	3,257	2,467	2,722	-535
5233000 - Lt Disability Insurance	1,010	1,317	1,317	936	975	-342
5233100 - St Disability Insurance	1,783	2,332	2,332	1,654	1,762	-570
5240000 - Workers' Compensation	1,101	1,317	1,317	987	975	-342
5250000 - Unemployment Compensation	632	0	0	0	0	0
Personnel Services:	\$909,517	\$1,197,259	\$1,197,259	\$887,014	\$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	5,664	-130
5470000 - Printing And Binding	541	84	84	65	0	-84
5490000 - Oth Current Chgs & Obligations	7,651	11,298	11,298	6,462	5,000	-6,298
5490501 - OH-Workers' Compensation	2,304	2,363	2,363	2,363	2,523	160
5490502 - OH-Property & Liability Insurance	1,531	947	947	947	503	-444
5490503 - OH-Dental Insurance	787	837	837	837	647	-190
5490504 - OH-Health Insurance	2,391	2,640	2,640	2,640	2,706	66
5490505 - OH-Life/AD&D, STD, LTD	461	551	551	551	481	-70
5511000 - Office Supplies	1,570	3,700	3,700	2,938	5,200	1,500
5540000 - Books,pubs,subs & Memberships	1,053	1,014	1,014	722	1,566	552
5550000 - Training	995	2,000	2,000	0	2,000	0
Operating Expenses:	\$30,440	\$32,699	\$32,699	\$24,675	\$27,761	-\$4,938
TOTAL EXPENDITURES:	\$939,957	\$1,229,958	\$1,229,958	\$911,689	\$895,932	-\$334,026

**DEPARTMENT SUMMARY –
OTHER GOVERNMENT SUPPORT SERVICES**

TRENDS & ISSUES

This cost center (9819) captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Transfers Out decreased as the Transfer to Fund 150 (West 192 Development Authority) was removed; however, funding has been established in General Fund to continue support of ongoing activities consistent with the activities supported by the Board. Additionally, the Transfer to the HOME Fund was removed as it was completed in FY22 and the Sheriff’s budget was reduced based on their revised submission. These reductions were partially offset by increased Transportation and Road Resurfacing support, and adjustments to the Clerk of the Court**
- **Reserves continue to be established per Policy and reflect additional Capital needs and adjustments to Assigned due to the revised amount for funds yet to be reimbursed by FEMA due to Hurricane Irma expenses**

REVENUES

This cost center is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
OTHER GOV'T SUPPORT SERVICES			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Debt Service	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 250,000	\$ 250,000	\$ 0
Subtotal:	\$ 250,000	\$ 250,000	\$ 0
Transfers Out	\$ 59,008,469	\$ 55,173,263	\$(3,835,206)
Reserves - Operating	\$ 63,308,499	\$ 63,544,266	\$ 235,767
Reserves - Capital	\$ 2,070,258	\$ 9,241,747	\$ 7,171,489
Reserves - Assigned	\$ 12,806,201	\$ 12,408,149	\$(398,052)
Reserves - Restricted	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 2,423,634	\$ 2,423,634	\$ 0
EXPENDITURES TOTAL:	\$ 139,867,061	\$ 143,041,059	\$ 3,173,998

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OTHER GOV'T SUPPORT SERVICES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	161,566	250,000	455,952	265,151	250,000	0
Grants and Aids:	\$161,566	\$250,000	\$455,952	\$265,151	\$250,000	\$0
Transfers Out:						
5910010 - Transfers Out to DAT	18,231,447	15,211,058	15,211,058	11,408,294	16,816,503	1,605,445
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
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	0	-4,548,890
5910154 - Tran Out-constitutional Gas Tx	8,939,359	9,368,270	9,368,270	7,026,203	11,911,675	2,543,405
5910158 - Tran Out-intergov Radio Commun	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 Bonds Se	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 Bonds	503,478	501,642	501,653	250,821	504,268	2,626
5910315 - Tran Out-General Capital Outlay Fur	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	\$55,173,263	-\$22,512,162
Reserves - Operating:						
5990010 - Reserve For Cash	0	53,908,280	53,908,280	0	54,880,020	971,740
5990020 - Reserve For Contingency	0	10,614,994	8,045,287	0	8,664,246	-1,950,748
Reserves - Operating:	\$0	\$64,523,274	\$61,953,567	\$0	\$63,544,266	-\$979,008
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	8,171,489	8,171,489
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	\$9,241,747	\$7,445,989
Reserves - Assigned:						
5990060 - Reserves Assigned	0	4,032,798	4,657,244	0	12,408,149	8,375,351
Reserves - Assigned:	\$0	\$4,032,798	\$4,657,244	\$0	\$12,408,149	\$8,375,351
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	\$146,229,849	\$52,920,349	\$143,041,059	-\$5,654,689

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office (1251) 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 public trust by adhering to the highest level of professional and ethical standards.

REVENUES

This office is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
PROCUREMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,639,841	\$ 1,629,350	\$(10,491)
Operating Expenses	\$ 57,742	\$ 53,999	\$(3,743)
Subtotal:	\$ 1,697,583	\$ 1,683,349	\$(14,234)
EXPENDITURES TOTAL:	\$ 1,697,583	\$ 1,683,349	\$(14,234)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

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	777,554	1,164,043	145,208
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	-20,373	-2,542
5160000 - Compensated Annual Leave	52,092	0	0	58,557	0	0
5160010 - Compensated Ann Leave Payoff	24,198	0	0	2,878	0	0
5160020 - Compensated Admin Leave	13,252	0	0	12,172	0	0
5170000 - Compensated Sick Leave	35,374	0	0	18,048	0	0
5170010 - Compensated Sick Leave Payoff	14,631	0	0	0	0	0
5210000 - Fica Taxes	73,409	77,938	77,938	64,578	89,048	11,110
5220000 - Retirement Contributions	125,430	137,822	137,822	112,095	145,480	7,658
5230000 - Health Insurance	163,693	177,007	177,007	155,749	238,117	61,110
5231000 - Life Insurance	963	1,036	1,036	851	1,184	148
5232000 - Dental Insurance	4,559	4,498	4,498	3,855	4,788	290
5233000 - Lt Disability Insurance	1,522	1,629	1,629	1,355	1,859	230
5233100 - St Disability Insurance	2,746	2,940	2,940	2,440	3,342	402
5240000 - Workers' Compensation	1,674	1,629	1,629	1,382	1,862	233
5250000 - Unemployment Compensation	0	0	0	9,064	0	0
Personnel Services:	\$1,362,836	\$1,405,503	\$1,405,503	\$1,232,330	\$1,629,350	\$223,847
Operating Expenses:						
5310000 - Professional Services	0	0	5,000	1,980	0	0
5340000 - Other Contractual Services	0	0	25,000	23,015	0	0
5400000 - Travel And Per Diem	0	1,500	1,500	465	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	8,633	-5,060
5470000 - Printing And Binding	2,887	2,000	2,000	1,653	2,500	500
5490000 - Oth Current Chgs & Obligations	6,187	6,000	6,000	6,273	6,500	500
5490501 - OH-Workers' Compensation	3,372	3,356	3,356	3,356	5,198	1,842
5490502 - OH-Property & Liability Insuranc	822	2,238	2,238	2,238	767	-1,471
5490503 - OH-Dental Insurance	1,152	1,189	1,189	1,189	1,334	145
5490504 - OH-Health Insurance	3,498	3,747	3,747	3,747	5,575	1,828
5490505 - OH-Life/AD&D, STD, LTD	722	783	783	783	992	209
5511000 - Office Supplies	5,694	3,500	3,500	3,759	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	3,300	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	\$72,178	\$53,999	-\$2,807
TOTAL EXPENDITURES:	\$1,404,138	\$1,462,309	\$1,492,309	\$1,304,507	\$1,683,349	\$221,040

DEPARTMENT SUMMARY – PUBLIC DEFENDER

TRENDS & ISSUES

The Public Defender's Office (1561) 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.

REVENUES

This department is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
PUBLIC DEFENDER			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 7,000	\$ 7,000	\$ 0
Subtotal:	\$ 7,000	\$ 7,000	\$ 0
EXPENDITURES TOTAL:	\$ 7,000	\$ 7,000	\$ 0

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DEPARTMENT SUMMARY – PUBLIC DEFENDER

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	6,181	2,000	2,000	5,050	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	\$5,235	\$7,000	\$0
TOTAL EXPENDITURES:	\$6,953	\$7,000	\$7,000	\$5,235	\$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.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
PUBLIC SAFETY PROJECTS			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 710,910	\$ 710,910	\$ 0
Subtotal:	\$ 710,910	\$ 710,910	\$ 0
EXPENDITURES TOTAL:	\$ 710,910	\$ 710,910	\$ 0

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DEPARTMENT SUMMARY - PUBLIC SAFETY PROJECTS

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenditures were adjusted primarily due to increases in Repairs & Maintenance to re-budget the Corrections fire alarm panel repairs and Other Contractual Obligations for the Mill Creek Property CAM payments**
- **Capital Outlay decreased due to the Mosquito Control facility renovation being phased over FY23 and FY24 and a vehicle for Animal Services being purchased in FY22**

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.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
PUBLIC WORKS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 6,497,883	\$ 6,543,117	\$ 45,234
Operating Expenses	\$ 17,765,915	\$ 18,439,054	\$ 673,139
Capital Outlay	\$ 14,731,571	\$ 13,526,271	\$(1,205,300)
Subtotal:	\$ 38,995,369	\$ 38,508,442	\$(486,927)
EXPENDITURES TOTAL:	\$ 38,995,369	\$ 38,508,442	\$(486,927)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,223,427	3,887,290	3,907,290	2,881,597	4,240,686	353,396
5120002 - Disaster Relief	12,713	0	0	0	0	0
5122000 - Car Allowance	0	0	0	263	0	0
5126000 - Other Salary	0	0	0	105,675	0	0
5130000 - Other Salaries & Wages	65,073	0	0	63,721	0	0
5130001 - Vacancy Factor	0	-70,391	-70,391	0	-76,578	-6,187
5140000 - Overtime	77,612	135,000	135,000	98,348	135,000	0
5140003 - Overtime- Disaster Relief	258	0	0	0	0	0
5160000 - Compensated Annual Leave	237,199	0	0	180,193	0	0
5160010 - Compensated Ann Leave Payoff	29,096	0	0	57,069	0	0
5160020 - Compensated Admin Leave	24,874	0	0	23,523	0	0
5170000 - Compensated Sick Leave	136,780	0	0	106,718	0	0
5170010 - Compensated Sick Leave Payoff	12,107	0	0	38,129	0	0
5170020 - Sick Bank Leave	0	0	0	1,159	0	0
5210000 - Fica Taxes	279,609	307,700	307,700	260,167	334,742	27,042
5220000 - Retirement Contributions	439,852	495,171	495,171	422,175	561,444	66,273
5230000 - Health Insurance	849,365	1,015,874	1,015,874	778,123	1,169,809	153,935
5231000 - Life Insurance	3,620	4,086	4,086	3,118	4,383	297
5232000 - Dental Insurance	21,211	23,120	23,120	18,516	24,431	1,311
5233000 - Lt Disability Insurance	5,691	6,441	6,441	4,951	6,891	450
5233100 - St Disability Insurance	10,175	11,491	11,491	8,889	12,389	898
5240000 - Workers' Compensation	132,355	128,811	128,811	116,441	129,920	1,109
5250000 - Unemployment Compensation	883	0	0	4,950	0	0
Personnel Services:	\$5,561,901	\$5,944,593	\$5,964,593	\$5,173,725	\$6,543,117	\$598,524
Operating Expenses:						
5310000 - Professional Services	303,875	791,000	928,562	378,847	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	3,712,675	5,901,326	1,134,477
5340013 - Other Contractual - NM	59,905	1,190,673	1,090,673	135,470	728,010	-462,663
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-56,033	-73,957	0
5400000 - Travel And Per Diem	312	8,710	8,710	1,351	7,710	-1,000
5410000 - Communications	64,167	73,775	73,775	57,691	78,763	4,988
5420000 - Freight & Postage Services	672	815	815	131	815	0
5430000 - Utility Services	2,941,914	3,220,431	3,282,431	2,561,143	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	110,590	119,010	3,000
5450000 - Insurance	162,293	96,752	96,752	96,752	433,169	336,417
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	3,450,491	5,545,260	6,182,786	3,080,804	5,651,480	106,220
5460008 - R&M Parking re-paving	32,458	130,600	130,600	110,212	20,000	-110,600
5462000 - Rep & Maint-automotive	45,149	57,290	57,290	50,607	56,178	-1,112
5470000 - Printing And Binding	18,972	12,550	12,550	22,166	15,050	2,500
5480005 - Other Contractual Obligations	0	0	0	420	87,898	87,898
5490000 - Oth Current Chgs & Obligations	191,510	562,389	772,236	21,776	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	24,550	7,804

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490502 - OH-Property & Liability Insurance	25,382	40,715	40,715	40,715	38,462	-2,253
5490503 - OH-Dental Insurance	6,153	5,934	5,934	5,934	6,145	211
5490504 - OH-Health Insurance	18,701	18,701	18,701	18,701	25,692	6,991
5490505 - OH-Life/AD&D, STD, LTD	4,400	4,245	4,245	4,245	4,569	324
5490509 - OH-Fleet Oversight	11,130	15,252	15,252	15,252	18,430	3,178
5490510 - OH-Fleet Maint	0	0	0	0	6,362	6,362
5490511 - OH-Fleet Fuel	16,111	33,108	33,108	33,108	0	-33,108
5511000 - Office Supplies	12,629	19,200	19,200	9,634	20,250	1,050
5512000 - Office Equipment	10,535	220,000	220,000	74,591	100,000	-120,000
5520000 - Operating Supplies	56,724	67,550	67,550	80,592	87,075	19,525
5520010 - Computer Software	1,395	0	0	804	0	0
5520020 - Computer Hardware, Non-Capital	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	176,153	251,489	23,766
5522000 - Chemicals	59,005	122,899	122,899	123,488	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	6,850	6,100	250
5525000 - Tools	20,962	20,250	20,250	14,555	18,650	-1,600
5526000 - Clothing	0	700	700	3,284	400	-300
5528000 - Medicine	481	375	375	36	375	0
5540000 - Books,pubs,subs & Memberships	14,850	16,320	16,320	26,610	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	\$18,471,461	\$10,941,966	\$18,439,054	\$918,587
Capital Outlay:						
5628000 - Buildings Improvements	0	312,000	317,776	0	0	-312,000
5640000 - Machinery & Equipment	119,333	463,000	508,692	232,835	345,786	-117,214
5640100 - Vehicles	89,012	0	0	0	798,795	798,795
5650000 - Construction In Progress	441,772	11,169,092	15,868,081	1,755,435	12,381,690	1,212,598
Capital Outlay:	\$650,117	\$11,944,092	\$16,694,549	\$1,988,270	\$13,526,271	\$1,582,179
Uncategorized Expenses:						
5460012 - Repairs & Maint NeoCity	0	0	0	4,296	0	0
Uncategorized Expenses:	\$0	\$0	\$0	\$4,296	\$0	\$0
TOTAL EXPENDITURES:	\$18,110,973	\$35,409,152	\$41,130,603	\$18,108,258	\$38,508,442	\$3,099,290

DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS

TRENDS & ISSUES

The Special Assessments Office (1242) provides for the administration of the County's Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU), as well as District Clerk services for the Common Facilities Districts. 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.

REVENUES

This Office is funded by the General Fund and from various entities that receive services from Special Assessments. 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.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
SPECIAL ASSESSMENTS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 754,730	\$ 752,529	\$(2,201)
Operating Expenses	\$ 103,598	\$ 105,136	\$ 1,538
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 858,328	\$ 857,665	\$(663)
EXPENDITURES TOTAL:	\$ 858,328	\$ 857,665	\$(663)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	329,252	387,912	387,912	344,780	508,809	120,897
5126000 - Other Salary	0	0	0	8,125	0	0
5130001 - Vacancy Factor	0	-6,815	-6,815	0	-8,932	-2,117
5140000 - Overtime	1,020	1,500	1,500	363	1,500	0
5150300 - Class C Meals	99	0	0	0	0	0
5160000 - Compensated Annual Leave	18,218	0	0	15,100	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,575	0	0
5160020 - Compensated Admin Leave	3,300	0	0	4,052	0	0
5170000 - Compensated Sick Leave	13,695	0	0	10,793	0	0
5210000 - Fica Taxes	26,619	29,791	29,791	27,617	39,037	9,246
5220000 - Retirement Contributions	41,853	46,969	46,969	48,196	72,106	25,137
5230000 - Health Insurance	90,379	101,768	101,768	96,506	131,465	29,697
5231000 - Life Insurance	366	393	393	373	519	126
5232000 - Dental Insurance	1,723	1,689	1,689	1,888	2,526	837
5233000 - Lt Disability Insurance	574	623	623	594	817	194
5233100 - St Disability Insurance	1,015	1,103	1,103	1,065	1,475	372
5240000 - Workers' Compensation	2,386	2,837	2,837	2,609	3,207	370
5250000 - Unemployment Compensation	1,100	0	0	275	0	0
Personnel Services:	\$531,599	\$567,770	\$567,770	\$564,911	\$752,529	\$184,759
Operating Expenses:						
5410000 - Communications	3,178	3,100	3,100	2,442	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	4,339	1,292
5460000 - Repair & Maintenance Svcs	0	57,928	57,928	14,201	57,928	0
5462000 - Rep & Maint-automotive	2,402	2,100	2,100	307	2,025	-75
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	2,493	1,011
5490502 - OH-Property & Liability Insurance	297	498	498	498	385	-113
5490503 - OH-Dental Insurance	557	525	525	525	640	115
5490504 - OH-Health Insurance	1,693	1,656	1,656	1,656	2,673	1,017
5490505 - OH-Life/AD&D, STD, LTD	374	346	346	346	476	130
5490509 - OH-Fleet Oversight	315	492	492	492	582	90
5490510 - OH-Fleet Maint	0	0	0	0	75	75
5490511 - OH-Fleet Fuel	456	1,068	1,068	1,068	0	-1,068
5511000 - Office Supplies	1,141	1,200	1,200	1,634	2,000	800
5520000 - Operating Supplies	2,490	1,700	1,700	1,137	1,700	0
5521000 - Gas & Oil	6,826	8,000	8,000	7,593	10,000	2,000
5540000 - Books,pubs,subs & Memberships	0	0	0	0	200	200
5550000 - Training	650	1,000	1,000	500	2,100	1,100
Operating Expenses:	\$27,174	\$86,362	\$86,362	\$38,066	\$105,136	\$18,774
TOTAL EXPENDITURES:	\$558,773	\$654,132	\$654,132	\$602,976	\$857,665	\$203,533

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The goal of the State Attorney's Office (1551) 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 County provides funding for communication services for the State Attorney's office.

REVENUES

This department is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
STATE ATTORNEY			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 8,000	\$ 8,000	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 8,000	\$ 8,000	\$ 0
EXPENDITURES TOTAL:	\$ 8,000	\$ 8,000	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – STATE ATTORNEY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 that were completed in FY22.

REVENUES

This department is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
STRATEGIC INITIATIVES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 581,968	\$ 591,337	\$ 9,369
Operating Expenses	\$ 2,806,220	\$ 2,798,615	\$(7,605)
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 3,000,000	\$ 3,000,000	\$ 0
Subtotal:	\$ 6,388,188	\$ 6,389,952	\$ 1,764
EXPENDITURES TOTAL:	\$ 6,388,188	\$ 6,389,952	\$ 1,764

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	139,075	253,840	253,840	119,454	404,499	150,659
5122000 - Car Allowance	0	0	0	210	0	0
5122001 - Cell Phone Allowance	0	0	0	45	0	0
5124000 - Exec Deferred Compensation	0	0	0	270	0	0
5126000 - Other Salary	0	0	0	438	0	0
5130001 - Vacancy Factor	0	-4,441	-4,441	0	-7,079	-2,638
5140000 - Overtime	926	200	200	0	0	-200
5160000 - Compensated Annual Leave	7,415	0	0	5,202	0	0
5160010 - Compensated Ann Leave Payoff	12,197	0	0	734	0	0
5160020 - Compensated Admin Leave	1,073	0	0	1,982	0	0
5170000 - Compensated Sick Leave	2,561	0	0	1,694	0	0
5170010 - Compensated Sick Leave Payoff	16,107	0	0	0	0	0
5210000 - Fica Taxes	11,442	19,420	19,420	9,200	30,948	11,528
5220000 - Retirement Contributions	23,371	46,015	46,015	17,371	81,674	35,659
5230000 - Health Insurance	29,024	48,085	48,085	26,799	77,369	29,284
5231000 - Life Insurance	154	258	258	127	410	152
5232000 - Dental Insurance	496	761	761	429	1,202	441
5233000 - Lt Disability Insurance	242	407	407	200	632	225
5233100 - St Disability Insurance	414	682	682	345	1,036	354
5240000 - Workers' Compensation	304	407	407	207	646	239
Personnel Services:	\$244,801	\$365,634	\$365,634	\$184,706	\$591,337	\$225,703
Operating Expenses:						
5310000 - Professional Services	1,107,593	215,000	215,000	252,728	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	752,720	1,033,670	82,350
5400000 - Travel And Per Diem	3,696	10,000	10,000	13,564	10,500	500
5410000 - Communications	2,389	2,400	2,400	1,520	3,563	1,163
5420000 - Freight & Postage Services	11	250	250	11	250	0
5440000 - Rentals And Leases	2,035	1,200	1,200	1,084	2,800	1,600
5450000 - Insurance	1,843	1,775	1,775	1,775	2,090	315
5462000 - Rep & Maint-automotive	254	500	500	172	600	100
5470000 - Printing And Binding	642	5,000	5,000	2,904	5,000	0
5480000 - Promotional Activities	5,462	22,500	22,500	4,241	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	97,628	874,336	180,000
5490501 - OH-Workers' Compensation	600	601	601	601	1,157	556
5490502 - OH-Property & Liability Insurance	30,757	290	290	290	186	-104
5490503 - OH-Dental Insurance	206	213	213	213	292	79
5490504 - OH-Health Insurance	624	672	672	672	1,241	569
5490505 - OH-Life/AD&D, STD, LTD	121	141	141	141	216	75
5490509 - OH-Fleet Oversight	105	164	164	164	194	30
5490511 - OH-Fleet Fuel	152	356	356	356	0	-356
5511000 - Office Supplies	274	500	500	299	1,650	1,150
5520000 - Operating Supplies	62	1,000	1,000	997	1,000	0
5521000 - Gas & Oil	167	500	500	0	2,000	1,500
5540000 - Books,pubs,subs & Memberships	12,109	12,805	12,805	15,800	21,145	8,340
5541000 - Registration Fees	660	8,500	8,500	1,405	8,700	200

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:	\$1,754,100	\$1,963,023	\$2,985,324	\$1,149,366	\$2,798,615	\$835,592
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	6,326,609	3,000,000	-2,500,000
Grants and Aids:	\$11,673,391	\$5,500,000	\$6,326,609	\$6,326,609	\$3,000,000	-\$2,500,000
TOTAL EXPENDITURES:	\$13,672,292	\$7,831,694	\$9,680,604	\$7,660,680	\$6,389,952	-\$1,441,742

DEPARTMENT SUMMARY – SUSTAINABILITY

TRENDS & ISSUES

The Office of Sustainability (1224) is responsible for planning, organizing, guiding, and coordinating sustainability initiatives within County Government and throughout the County.

REVENUES

This office is supported by the General Fund.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
SUSTAINABILITY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 145,333	\$ 145,333	\$ 0
Operating Expenses	\$ 391,668	\$ 391,798	\$ 130
Subtotal:	\$ 537,001	\$ 537,131	\$ 130
EXPENDITURES TOTAL:	\$ 537,001	\$ 537,131	\$ 130

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

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	243	243
5490503 - OH-Dental Insurance	0	0	0	0	62	62
5490504 - OH-Health Insurance	0	0	0	0	261	261
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	46	46
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	\$391,798	\$391,798
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$537,131	\$537,131

DEPARTMENT SUMMARY – TRAFFIC EDUCATION (DORI SLOSBERG)

TRENDS & ISSUES

Per Florida Statute 318.1215, a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. Ordinance 03-01, allows the County to collect an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. This cost center (1541) allocates funds that are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an annual basis.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenses increased due to the revised Fund Balance estimate**

REVENUES

Revenues include Traffic Court Cost Fees and Fund Balance.

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
TRAFFIC EDUCATION (DORI SLOSBERG)			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 238,010	\$ 267,930	\$ 29,920
Subtotal:	\$ 238,010	\$ 267,930	\$ 29,920
EXPENDITURES TOTAL:	\$ 238,010	\$ 267,930	\$ 29,920

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – TRAFFIC EDUCATION (DORI SLOSBERG)

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	280,549	216,894	246,988	212,187	267,930	51,036
Operating Expenses:	\$280,549	\$216,894	\$246,988	\$212,187	\$267,930	\$51,036
TOTAL EXPENDITURES:	\$280,549	\$216,894	\$246,988	\$212,187	\$267,930	\$51,036

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.

REVENUES

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

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
TRANSPORTATION & TRANSIT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 231,380	\$ 231,380	\$ 0
Subtotal:	\$ 231,380	\$ 231,380	\$ 0
EXPENDITURES TOTAL:	\$ 231,380	\$ 231,380	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - TRANSPORTATION & TRANSIT

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

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

REVENUES

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

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

FY23 Recommended Budget versus FY23 Tentative Budget - DEPARTMENT COMPARISON:			
	FY23 Recommended Budget:	FY23 Tentative Budget:	Difference:
010-DESIGNATED AD VALOREM TAX SUMMARY			
PROJECTED EXPENDITURES			
Transfers Out	\$ 15,811,790	\$ 16,816,503	\$ 1,004,713
EXPENDITURES TOTAL:	\$ 15,811,790	\$ 16,816,503	\$ 1,004,713

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - 010 – DESIGNATED AD VALOREM TAX

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	18,231,447	15,211,058	15,211,058	11,408,294	16,816,503	1,605,445
Transfers Out:	\$18,231,447	\$15,211,058	\$15,211,058	\$11,408,294	\$16,816,503	\$1,605,445
TOTAL EXPENDITURES:	\$18,231,447	\$15,211,058	\$15,211,058	\$11,408,294	\$16,816,503	\$1,605,445

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Fund Balance	\$ 6,346,866	\$ 6,709,055	\$ 6,709,055	\$ 0	\$ 362,189
REVENUES TOTAL:	\$ 6,346,866	\$ 6,709,055	\$ 6,709,055	\$ 0	\$ 362,189
EXPENDITURES:					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 6,003,817	\$ 6,366,006	\$ 6,366,006	\$ 0	\$ 362,189
EXPENDITURES TOTAL:	\$ 6,346,866	\$ 6,709,055	\$ 6,709,055	\$ 0	\$ 362,189

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

101 - TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	343,049	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$343,049	\$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	\$343,049	\$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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures increased for Consultant Services for Transportation, the County Match for the Master Surface Water Management Plan grant, and funds for the TAPS grant match**
- **Reserves Assigned were reduced to support the above items**

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).

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax - DAT) in the amount of \$16,816,503 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Miscellaneous Revenues increased to reestablish the TAPS grant match funds**
- **Transfers In from General Fund (DAT) was adjusted to support Transportation expenses**
- **Fund Balance was increased to bring forward County Match funds for the Master Surface Water Management Plan grant**

102-TRANSPORTATION TRUST FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Other Taxes	\$ 8,422,919	\$ 8,744,827	\$ 8,744,827	\$ 0	\$ 321,908
Permits, Fees & Special Assessments	\$ 336,361	\$ 369,235	\$ 369,235	\$ 0	\$ 32,874
Intergovernmental Revenue	\$ 1,987,076	\$ 2,046,151	\$ 2,046,151	\$ 0	\$ 59,075
Charges For Services	\$ 460,481	\$ 482,755	\$ 482,755	\$ 0	\$ 22,274
Miscellaneous Revenues	\$ 48,714	\$ 86,658	\$ 586,658	\$ 500,000	\$ 537,944
Less 5% Statutory Reduction	\$(562,777)	\$(586,482)	\$(586,482)	\$ 0	\$(23,705)
Subtotal:	\$ 10,692,774	\$ 11,143,144	\$ 11,643,144	\$ 500,000	\$ 950,370
Transfers In	\$ 15,226,148	\$ 15,826,884	\$ 16,831,597	\$ 1,004,713	\$ 1,605,449
Other Sources	\$ 213,100	\$ 104,016	\$ 104,016	\$ 0	\$(109,084)
Fund Balance	\$ 7,097,740	\$ 8,360,287	\$ 8,600,287	\$ 240,000	\$ 1,502,547
REVENUES TOTAL:	\$ 33,229,762	\$ 35,434,331	\$ 37,179,044	\$ 1,744,713	\$ 3,949,282
EXPENDITURES:					
Personnel Services	\$ 12,912,129	\$ 13,573,712	\$ 13,699,717	\$ 126,005	\$ 787,588
Operating Expenses	\$ 13,187,674	\$ 15,413,714	\$ 18,032,422	\$ 2,618,708	\$ 4,844,748
Capital Outlay	\$ 464,337	\$ 151,016	\$ 151,016	\$ 0	\$(313,321)
Debt Service	\$ 1,418,146	\$ 1,466,322	\$ 1,466,322	\$ 0	\$ 48,176
Subtotal:	\$ 27,982,286	\$ 30,604,764	\$ 33,349,477	\$ 2,744,713	\$ 5,367,191
Transfers Out	\$ 2,357,059	\$ 2,411,254	\$ 2,411,254	\$ 0	\$ 54,195
Reserves - Debt	\$ 1,390,417	\$ 1,418,313	\$ 1,418,313	\$ 0	\$ 27,896
Reserves - Assigned	\$ 1,500,000	\$ 1,000,000	\$ 0	\$(1,000,000)	\$(1,500,000)
EXPENDITURES TOTAL:	\$ 33,229,762	\$ 35,434,331	\$ 37,179,044	\$ 1,744,713	\$ 3,949,282

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	6,446,095	8,493,888	8,530,085	5,780,330	8,872,326	378,438
5120002 - Disaster Relief	36,602	0	0	8	0	0
5122000 - Car Allowance	3,150	3,150	3,150	2,188	3,150	0
5126000 - Other Salary	0	0	0	192,863	0	0
5130001 - Vacancy Factor	0	-146,588	-146,588	0	-154,209	-7,621
5140000 - Overtime	67,503	82,506	82,506	87,124	82,506	0
5160000 - Compensated Annual Leave	425,571	0	0	347,291	0	0
5160010 - Compensated Ann Leave Payoff	56,454	0	0	81,304	0	0
5160020 - Compensated Admin Leave	53,712	0	0	52,056	0	0
5170000 - Compensated Sick Leave	273,586	0	0	191,744	0	0
5170010 - Compensated Sick Leave Payoff	32,822	0	0	85,018	0	0
5170020 - Sick Bank Leave	0	0	0	4,542	0	0
5210000 - Fica Taxes	539,906	640,793	640,793	500,388	674,094	33,301
5220000 - Retirement Contributions	828,773	975,243	975,243	804,043	1,133,808	158,565
5230000 - Health Insurance	1,771,864	2,253,429	2,253,429	1,488,700	2,488,141	234,712
5231000 - Life Insurance	7,253	8,505	8,505	6,294	8,945	440
5232000 - Dental Insurance	45,109	52,338	52,338	37,503	51,558	-780
5233000 - Lt Disability Insurance	11,406	13,403	13,403	10,017	14,088	685
5233100 - St Disability Insurance	20,409	23,923	23,923	17,855	25,100	1,177
5240000 - Workers' Compensation	476,756	511,539	511,539	409,224	500,210	-11,329
5250000 - Unemployment Compensation	4,252	0	0	550	0	0
Personnel Services:	\$11,101,223	\$12,912,129	\$12,948,326	\$10,099,041	\$13,699,717	\$787,588
Operating Expenses:						
5310000 - Professional Services	2,219,400	5,515,561	8,016,169	2,051,376	7,835,292	2,319,731
5310006 - Legal Fees	48,121	0	0	303	0	0
5340000 - Other Contractual Services	415,010	827,736	862,236	376,087	995,165	167,429
5340008 - Other Contractual Svc- Auction	0	0	0	346	0	0
5400000 - Travel And Per Diem	4,147	10,433	10,433	6,577	11,783	1,350
5410000 - Communications	20,297	24,621	24,621	15,015	25,149	528
5420000 - Freight & Postage Services	3,629	3,400	3,400	2,156	3,350	-50
5430000 - Utility Services	568,848	668,726	668,726	508,301	809,519	140,793
5440000 - Rentals And Leases	6,923	33,491	33,491	6,448	31,810	-1,681
5450000 - Insurance	617,552	503,614	503,614	503,614	1,774,744	1,271,130
5460000 - Repair & Maintenance Svcs	1,488,932	1,956,149	2,109,491	1,221,044	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	659,490	460,195	-381,489
5470000 - Printing And Binding	416	1,050	1,050	204	1,250	200
5490000 - Oth Current Chgs & Obligations	2,564	8,390	8,390	1,959	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	51,604	14,082
5490502 - OH-Property & Liability Insurance	97,060	82,321	82,321	82,321	157,582	75,261
5490503 - OH-Dental Insurance	13,472	13,292	13,292	13,292	13,240	-52
5490504 - OH-Health Insurance	40,899	41,895	41,895	41,895	55,337	13,442
5490505 - OH-Life/AD&D, STD, LTD	8,124	8,749	8,749	8,749	9,844	1,095
5490509 - OH-Fleet Oversight	27,930	41,328	41,328	41,328	35,696	-5,632

102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490510 - OH-Fleet Maint	0	0	0	0	381,739	381,739
5490511 - OH-Fleet Fuel	40,432	89,712	89,712	89,712	0	-89,712
5511000 - Office Supplies	13,719	18,445	18,445	13,934	17,421	-1,024
5512000 - Office Equipment	8,647	1,500	1,500	828	0	-1,500
5520000 - Operating Supplies	25,650	47,975	47,975	30,945	49,510	1,535
5520010 - Computer Software	14,330	9,025	9,025	5,240	8,290	-735
5520020 - Computer Hardware, Non-Capital	11,539	6,095	6,095	2,531	25,250	19,155
5521000 - Gas & Oil	474,996	604,882	604,882	422,474	786,779	181,897
5522000 - Chemicals	18,142	40,000	40,000	37,242	50,000	10,000
5523000 - Protective Clothing	0	800	800	0	0	-800
5524000 - Oper Supp-miscellaneous	15,397	23,000	23,000	15,564	23,000	0
5525000 - Tools	30,521	45,675	45,675	37,635	34,100	-11,575
5530000 - Road Materials & Supplies	1,087,369	1,426,103	1,626,103	910,108	1,591,947	165,844
5540000 - Books,pubs,subs & Memberships	191,479	204,666	204,666	205,783	211,831	7,165
5541000 - Registration Fees	4,569	5,045	5,045	3,364	6,495	1,450
5550000 - Training	17,496	44,589	44,589	13,025	45,270	681
Operating Expenses:	\$8,388,851	\$13,187,674	\$16,076,124	\$7,366,776	\$18,032,422	\$4,844,748
Capital Outlay:						
5610000 - Land	9,817	0	0	0	0	0
5640000 - Machinery & Equipment	152,049	83,500	160,665	70,661	47,000	-36,500
5640100 - Vehicles	0	0	5,101	4,960	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	\$75,621	\$151,016	-\$313,321
Debt Service:						
5710000 - Principal	915,012	944,093	945,262	948,691	1,013,247	69,154
5720000 - Interest	496,018	474,053	474,053	473,966	453,075	-20,978
Debt Service:	\$1,411,030	\$1,418,146	\$1,419,315	\$1,422,657	\$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 Commun	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	0	-1,500,000
Reserves - Assigned:	\$0	\$1,500,000	\$4,743,979	\$0	\$0	-\$1,500,000
TOTAL EXPENDITURES:	\$23,382,800	\$33,229,762	\$39,413,823	\$20,731,889	\$37,179,044	\$3,949,282

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 the 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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Judgment, Fines & Forfeits	\$ 70,879	\$ 49,927	\$ 49,927	\$ 0	\$(20,952)
<u>Less 5% Statutory Reduction</u>	<u>\$(3,544)</u>	<u>\$(2,496)</u>	<u>\$(2,496)</u>	<u>\$ 0</u>	<u>\$ 1,048</u>
Subtotal:	\$ 67,335	\$ 47,431	\$ 47,431	\$ 0	\$(19,904)
Fund Balance	\$ 5,754	\$ 0	\$ 0	\$ 0	\$(5,754)
REVENUES TOTAL:	<u>\$ 73,089</u>	<u>\$ 47,431</u>	<u>\$ 47,431</u>	<u>\$ 0</u>	<u>\$(25,658)</u>
EXPENDITURES:					
Transfers Out	\$ 73,089	\$ 47,431	\$ 47,431	\$ 0	\$(25,658)
EXPENDITURES TOTAL:	<u>\$ 73,089</u>	<u>\$ 47,431</u>	<u>\$ 47,431</u>	<u>\$ 0</u>	<u>\$(25,658)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

103 - DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased as a result of the revised revenue projections for TDT collections. This update impacted both Marketing and Promotions to account for Experience Kissimmee's allocation, as well as an increase in the Tax Collector Fees.**
- **Capital Outlay increased due to the inclusion of the Boggy Creek Road (Simpson to Narcoossee) Project which was inadvertently not included in the Recommended Budget**
- **Transfer Out decreased due to reduction for debt refunding**
- **Reserves continue to be budgeted per Policy**

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. In addition, this Fund also generates Interest on the Fund Balance. For FY23, it is estimated that TDT taxes will increase \$8.6M over the FY22 Adopted Budget based on the current year's trend of collections. Staff has continued to review projections and recommend adjustments as noted below.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Taxes increased due to revised projection for Tourist Development Taxes**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Other Taxes	\$ 24,508,881	\$ 30,546,353	\$ 33,198,529	\$ 2,652,176	\$ 8,689,648
Charges For Services	\$ 2,399,713	\$ 2,479,532	\$ 2,479,532	\$ 0	\$ 79,819
Miscellaneous Revenues	\$ 573,980	\$ 440,000	\$ 440,000	\$ 0	\$(133,980)
Less 5% Statutory Reduction	\$(1,374,129)	\$(1,673,295)	\$(1,805,903)	\$(132,608)	\$(431,774)
Subtotal:	\$ 26,108,445	\$ 31,792,590	\$ 34,312,158	\$ 2,519,568	\$ 8,203,713
Other Sources	\$ 255,273	\$ 250,711	\$ 250,711	\$ 0	\$(4,562)
Fund Balance	\$ 32,049,592	\$ 35,879,703	\$ 42,194,682	\$ 6,314,979	\$ 10,145,090
REVENUES TOTAL:	\$ 58,413,310	\$ 67,923,004	\$ 76,757,551	\$ 8,834,547	\$ 18,344,241
EXPENDITURES:					
Personnel Services	\$ 1,959,980	\$ 2,165,336	\$ 2,178,351	\$ 13,015	\$ 218,371
Operating Expenses	\$ 27,545,083	\$ 19,774,297	\$ 20,954,631	\$ 1,180,334	\$(6,590,452)
Capital Outlay	\$ 2,570,824	\$ 3,898,879	\$ 9,898,879	\$ 6,000,000	\$ 7,328,055
Debt Service	\$ 0	\$ 22,313	\$ 22,313	\$ 0	\$ 22,313
Grants and Aids	\$ 166,667	\$ 0	\$ 0	\$ 0	\$(166,667)
Subtotal:	\$ 32,242,554	\$ 25,860,825	\$ 33,054,174	\$ 7,193,349	\$ 811,620
Transfers Out	\$ 4,779,931	\$ 4,017,344	\$ 3,993,079	\$(24,265)	\$(786,852)
Reserves - Operating	\$ 15,427,350	\$ 17,077,200	\$ 17,077,200	\$ 0	\$ 1,649,850
Reserves - Debt	\$ 0	\$ 11,157	\$ 11,157	\$ 0	\$ 11,157
Reserves - Capital	\$ 0	\$ 11,000,000	\$ 11,000,000	\$ 0	\$ 11,000,000
Reserves - Stability	\$ 5,963,475	\$ 9,956,478	\$ 11,621,941	\$ 1,665,463	\$ 5,658,466
EXPENDITURES TOTAL:	\$ 58,413,310	\$ 67,923,004	\$ 76,757,551	\$ 8,834,547	\$ 18,344,241

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	967,227	1,330,318	1,226,304	912,197	1,418,000	87,682
5120002 - Disaster Relief	3,367	0	0	0	0	0
5122000 - Car Allowance	0	0	0	315	0	0
5122001 - Cell Phone Allowance	0	0	0	68	0	0
5124000 - Exec Deferred Compensation	0	0	0	405	0	0
5126000 - Other Salary	0	0	0	35,325	0	0
5130000 - Other Salaries & Wages	60,233	0	0	30,995	0	0
5130001 - Vacancy Factor	0	-23,924	-22,506	0	-26,125	-2,201
5140000 - Overtime	55,830	43,850	43,850	35,828	76,850	33,000
5150300 - Class C Meals	17	0	0	0	0	0
5160000 - Compensated Annual Leave	71,841	0	0	61,471	0	0
5160010 - Compensated Ann Leave Payoff	1,611	0	0	17,704	0	0
5160020 - Compensated Admin Leave	9,669	0	0	10,397	0	0
5170000 - Compensated Sick Leave	28,898	0	0	26,801	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	24,515	0	0
5210000 - Fica Taxes	89,400	104,608	100,476	86,411	114,207	9,599
5220000 - Retirement Contributions	121,236	148,317	142,472	134,203	199,263	50,946
5230000 - Health Insurance	213,098	301,085	295,564	201,636	340,140	39,055
5231000 - Life Insurance	1,045	1,401	1,346	974	1,368	-33
5232000 - Dental Insurance	6,514	7,684	7,553	5,914	7,415	-269
5233000 - Lt Disability Insurance	1,647	2,182	2,095	1,545	2,145	-37
5233100 - St Disability Insurance	2,944	3,905	3,766	2,741	3,776	-129
5240000 - Workers' Compensation	37,006	40,554	40,467	32,552	41,312	758
5250000 - Unemployment Compensation	1,553	0	0	0	0	0
Personnel Services:	\$1,673,135	\$1,959,980	\$1,841,387	\$1,621,996	\$2,178,351	\$218,371
Operating Expenses:						
5310000 - Professional Services	535,685	598,157	1,926,397	561,511	975,822	377,665
5312000 - Tax Collector Fees	61,167	735,266	735,266	1,000,649	995,956	260,690
5314000 - Medical Svcs	0	200	200	0	200	0
5340000 - Other Contractual Services	12,542,322	17,198,584	20,315,922	19,516,035	15,754,929	-1,443,655
5400000 - Travel And Per Diem	110	400	400	110	7,412	7,012
5410000 - Communications	33,070	40,780	40,780	25,016	40,780	0
5420000 - Freight & Postage Services	275	700	700	1,940	700	0
5430000 - Utility Services	86,235	98,220	98,220	79,478	116,832	18,612
5440000 - Rentals And Leases	9,304	8,302	8,302	7,738	16,666	8,364
5450000 - Insurance	112,932	113,131	113,131	113,131	120,763	7,632
5460000 - Repair & Maintenance Svcs	1,346,048	3,322,756	4,866,267	2,960,759	2,342,769	-979,987
5460008 - R&M Parking re-paving	0	0	0	67,257	80,000	80,000
5462000 - Rep & Maint-automotive	4,173	3,700	3,700	6,375	3,280	-420
5470000 - Printing And Binding	2,047	2,500	2,500	13,117	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 & Obligations-E	104,505	100,000	100,000	96,400	140,000	40,000
5490500 - Reimbursement Of Py Revenue	1,287	0	0	0	0	0
5490501 - OH-Workers' Compensation	7,116	6,608	6,608	6,608	8,897	2,289
5490502 - OH-Property & Liability Insurance	17,750	18,491	18,491	18,491	10,722	-7,769

104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490503 - OH-Dental Insurance	2,451	2,355	2,355	2,355	1,811	-544
5490504 - OH-Health Insurance	7,410	7,394	7,394	7,394	7,569	175
5490505 - OH-Life/AD&D, STD, LTD	3,339	3,413	3,413	3,413	1,401	-2,012
5490509 - OH-Fleet Oversight	8,820	14,432	14,432	14,432	3,880	-10,552
5490510 - OH-Fleet Maint	0	0	0	0	916	916
5490511 - OH-Fleet Fuel	12,768	31,328	31,328	31,328	0	-31,328
5511000 - Office Supplies	7,367	12,008	12,008	7,497	11,958	-50
5512000 - Office Equipment	0	1,500	1,500	2,272	0	-1,500
5520000 - Operating Supplies	59,329	80,760	80,760	44,199	106,274	25,514
5520020 - Computer Hardware, Non-Capital	6,235	30,300	30,300	879	0	-30,300
5521000 - Gas & Oil	13,683	18,528	18,528	15,257	25,150	6,622
5522000 - Chemicals	74,927	79,200	79,200	31,468	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	1,778	10,325	6,475
5528000 - Medicine	0	0	0	0	100	100
5540000 - Books,pubs,subs & Memberships	1,111	1,200	1,200	805	2,448	1,248
5550000 - Training	0	6,020	6,020	627	13,620	7,600
Operating Expenses:	\$15,154,085	\$27,545,083	\$28,534,172	\$24,643,983	\$20,954,631	-\$6,590,452
Capital Outlay:						
5640000 - Machinery & Equipment	0	229,680	229,680	51,376	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	276,801	9,549,441	7,208,297
Capital Outlay:	\$374,684	\$2,570,824	\$3,171,294	\$328,176	\$9,898,879	\$7,328,055
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 Refunding a	3,555,347	3,566,569	3,566,569	1,783,285	0	-3,566,569
5910252 - Transfer Out - TDT Revenue Refund	0	0	0	0	3,520,695	3,520,695
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	\$3,993,079	-\$786,852
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	3,352,805	0	6,792,300	1,649,850
Reserves - Operating:	\$0	\$15,427,350	\$13,637,705	\$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

104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	0	3,401,024	0	11,000,000	11,000,000
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	11,621,941	5,658,466
Reserves - Stability:	\$0	\$5,963,475	\$13,903,456	\$0	\$11,621,941	\$5,658,466
TOTAL EXPENDITURES:	\$27,537,422	\$58,413,310	\$69,435,636	\$29,454,128	\$76,757,551	\$18,344,241

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased as a result of the revised revenue projections for TDT collections. This update impacted both Marketing and Promotions to account for Experience Kissimmee's allocation, as well as an increase in the Tax Collector Fees.**
- **Transfer Out increased due to debt refunding**
- **Reserves continue to be budgeted per Policy**

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 \$2.1M over the FY22 Adopted Budget based on the current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund includes Other Sources, as well as Interest generated from the Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Taxes increased due to revised projection for Tourist Development Taxes**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Other Taxes	\$ 6,127,220	\$ 7,636,588	\$ 8,299,632	\$ 663,044	\$ 2,172,412
Miscellaneous Revenues	\$ 119,873	\$ 119,873	\$ 119,873	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(312,355)</u>	<u>\$(387,823)</u>	<u>\$(420,975)</u>	<u>\$(33,152)</u>	<u>\$(108,620)</u>
Subtotal:	\$ 5,934,738	\$ 7,368,638	\$ 7,998,530	\$ 629,892	\$ 2,063,792
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 9,279,977</u>	<u>\$ 10,849,679</u>	<u>\$ 13,891,518</u>	<u>\$ 3,041,839</u>	<u>\$ 4,611,541</u>
REVENUES TOTAL:	<u>\$ 15,261,864</u>	<u>\$ 18,265,466</u>	<u>\$ 21,937,197</u>	<u>\$ 3,671,731</u>	<u>\$ 6,675,333</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 2,720,485</u>	<u>\$ 6,390,645</u>	<u>\$ 6,685,037</u>	<u>\$ 294,392</u>	<u>\$ 3,964,552</u>
Subtotal:	\$ 2,720,485	\$ 6,390,645	\$ 6,685,037	\$ 294,392	\$ 3,964,552
Transfers Out	\$ 4,314,994	\$ 3,668,171	\$ 3,676,330	\$ 8,159	\$(638,664)
Reserves - Operating	\$ 4,578,559	\$ 4,878,919	\$ 4,878,919	\$ 0	\$ 300,360
<u>Reserves - Stability</u>	<u>\$ 3,647,826</u>	<u>\$ 3,327,731</u>	<u>\$ 6,696,911</u>	<u>\$ 3,369,180</u>	<u>\$ 3,049,085</u>
EXPENDITURES TOTAL:	<u>\$ 15,261,864</u>	<u>\$ 18,265,466</u>	<u>\$ 21,937,197</u>	<u>\$ 3,671,731</u>	<u>\$ 6,675,333</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

105 - FIFTH CENT TOURIST DEVELOPMENT FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	15,292	183,816	183,816	250,162	248,989	65,173
5340000 - Other Contractual Services	7,232,651	2,536,669	3,295,959	3,087,190	6,436,048	3,899,379
Operating Expenses:	\$7,247,942	\$2,720,485	\$3,479,775	\$3,337,352	\$6,685,037	\$3,964,552
Transfers Out:						
5910001 - Tran Out-general Fund	267,401	141,471	141,471	106,103	27,048	-114,423
5910240 - Tran Out-TDT Revenue Refunding a	1,978,011	1,984,254	1,984,254	992,127	0	-1,984,254
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
5910252 - Transfer Out - TDT Revenue Refund	0	0	0	0	1,980,391	1,980,391
Transfers Out:	\$3,775,988	\$4,314,994	\$4,316,807	\$2,192,865	\$3,676,330	-\$638,664
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	6,696,911	3,049,085
Reserves - Stability:	\$0	\$3,647,826	\$7,152,873	\$0	\$6,696,911	\$3,049,085
TOTAL EXPENDITURES:	\$11,023,930	\$15,261,864	\$19,528,014	\$5,530,217	\$21,937,197	\$6,675,333

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased as a result of the revised revenue projections for TDT collections. This update impacted both Marketing and Promotions to account for Experience Kissimmee's allocation, as well as an increase in the Tax Collector Fees**

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 \$2.1M over the FY22 Adopted Budget based on the current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources, as well as Interest generated from the Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Taxes increased due to the revised projection for Tourist Development Taxes**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Other Taxes	\$ 6,127,220	\$ 7,636,588	\$ 8,299,632	\$ 663,044	\$ 2,172,412
Miscellaneous Revenues	\$ 64,170	\$ 64,170	\$ 64,170	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(309,570)	\$(385,038)	\$(418,190)	\$(33,152)	\$(108,620)
Subtotal:	\$ 5,881,820	\$ 7,315,720	\$ 7,945,612	\$ 629,892	\$ 2,063,792
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 3,789,222	\$ 9,531,905	\$ 10,330,175	\$ 798,270	\$ 6,540,953
REVENUES TOTAL:	\$ 9,718,191	\$ 16,894,774	\$ 18,322,936	\$ 1,428,162	\$ 8,604,745
EXPENDITURES:					
Operating Expenses	\$ 5,989,528	\$ 9,976,492	\$ 10,729,080	\$ 752,588	\$ 4,739,552
Subtotal:	\$ 5,989,528	\$ 9,976,492	\$ 10,729,080	\$ 752,588	\$ 4,739,552
Transfers Out	\$ 149,561	\$ 20,218	\$ 20,218	\$ 0	\$(129,343)
Reserves - Operating	\$ 2,915,457	\$ 3,633,115	\$ 3,633,115	\$ 0	\$ 717,658
Reserves - Stability	\$ 663,645	\$ 3,264,949	\$ 3,940,523	\$ 675,574	\$ 3,276,878
EXPENDITURES TOTAL:	\$ 9,718,191	\$ 16,894,774	\$ 18,322,936	\$ 1,428,162	\$ 8,604,745

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

106 - SIXTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	15,292	183,816	183,816	250,162	248,989	65,173
5340000 - Other Contractual Services	2,709,118	2,536,669	3,295,959	3,087,190	6,436,048	3,899,379
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	\$4,907,428	\$10,729,080	\$4,739,552
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	3,940,523	3,276,878
Reserves - Stability:	\$0	\$663,645	\$3,369,673	\$0	\$3,940,523	\$3,276,878
TOTAL EXPENDITURES:	\$5,834,622	\$9,718,191	\$13,183,509	\$5,019,599	\$18,322,936	\$8,604,745

FUND 107 – LIBRARY DISTRICT FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay decreased slightly to match the estimate for the State Library Grant**

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, Interest, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Intergovernmental Revenue decreased slightly to match the estimate for the State Library Grant**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

107-LIBRARY DISTRICT FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 10,272,960	\$ 11,982,218	\$ 11,982,218	\$ 0	\$ 1,709,258
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 156,543	\$ 156,543	\$ 155,822	\$(721)	\$(721)
Charges For Services	\$ 58,135	\$ 51,742	\$ 51,742	\$ 0	\$(6,393)
Judgment, Fines & Forfeits	\$ 20,000	\$ 15,000	\$ 15,000	\$ 0	\$(5,000)
Miscellaneous Revenues	\$ 76,970	\$ 85,370	\$ 85,370	\$ 0	\$ 8,400
Less 5% Statutory Reduction	\$(521,336)	\$(606,635)	\$(606,635)	\$ 0	\$(85,299)
Subtotal:	\$ 10,065,272	\$ 11,686,238	\$ 11,685,517	\$(721)	\$ 1,620,245
Fund Balance	\$ 5,333,524	\$ 5,837,338	\$ 6,859,911	\$ 1,022,573	\$ 1,526,387
REVENUES TOTAL:	\$ 15,398,796	\$ 17,523,576	\$ 18,545,428	\$ 1,021,852	\$ 3,146,632
EXPENDITURES:					
Personnel Services	\$ 63,976	\$ 103,320	\$ 103,320	\$ 0	\$ 39,344
Operating Expenses	\$ 6,630,603	\$ 6,871,809	\$ 6,870,887	\$(922)	\$ 240,284
Capital Outlay	\$ 298,141	\$ 886,015	\$ 885,108	\$(907)	\$ 586,967
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
Subtotal:	\$ 7,550,512	\$ 8,418,936	\$ 8,417,107	\$(1,829)	\$ 866,595
Transfers Out	\$ 639,346	\$ 454,580	\$ 454,580	\$ 0	\$(184,766)
Reserves - Operating	\$ 1,955,713	\$ 1,796,690	\$ 1,797,283	\$ 593	\$(158,430)
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Assigned	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000
Reserves - Stability	\$ 4,974,329	\$ 1,574,474	\$ 2,597,562	\$ 1,023,088	\$(2,376,767)
EXPENDITURES TOTAL:	\$ 15,398,796	\$ 17,523,576	\$ 18,545,428	\$ 1,021,852	\$ 3,146,632

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	41,911	50,593	50,593	39,035	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	887	0	0
5170000 - Compensated Sick Leave	2,746	0	0	1,001	0	0
5210000 - Fica Taxes	3,712	3,870	3,870	3,351	6,039	2,169
5220000 - Retirement Contributions	5,042	5,474	5,474	4,898	9,401	3,927
5230000 - Health Insurance	4,288	4,400	4,400	3,819	9,437	5,037
5231000 - Life Insurance	50	52	52	45	80	28
5232000 - Dental Insurance	164	164	164	142	328	164
5233000 - Lt Disability Insurance	79	81	81	71	126	45
5233100 - St Disability Insurance	143	147	147	129	228	81
5240000 - Workers' Compensation	82	81	81	70	126	45
Personnel Services:	\$62,825	\$63,976	\$63,976	\$56,979	\$103,320	\$39,344
Operating Expenses:						
5310000 - Professional Services	5,320,048	5,842,025	6,022,725	5,320,249	6,046,055	204,030
5312000 - Tax Collector Fees	181,750	205,460	205,460	197,631	239,645	34,185
5340000 - Other Contractual Services	427,269	373,750	373,750	352,375	434,940	61,190
5430000 - Utility Services	182,944	208,500	208,500	151,592	208,500	0
5440000 - Rentals And Leases	0	750	750	0	750	0
5450000 - Insurance	32,279	32,389	32,389	32,389	34,512	2,123
5460000 - Repair & Maintenance Svcs	103,053	218,100	218,100	128,883	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	439	0	0
5490400 - Bad Debt	236	0	0	0	0	0
5490501 - OH-Workers' Compensation	120	112	112	112	304	192
5490502 - OH-Property & Liability Insurance	5,073	5,294	5,294	5,294	3,064	-2,230
5490503 - OH-Dental Insurance	41	40	40	40	78	38
5490504 - OH-Health Insurance	124	124	124	124	326	202
5490505 - OH-Life/AD&D, STD, LTD	24	26	26	26	58	32
5490509 - OH-Fleet Oversight	315	492	492	492	582	90
5490511 - OH-Fleet Fuel	456	1,068	1,068	1,068	0	-1,068
5520000 - Operating Supplies	6,461	32,000	32,000	2,883	12,000	-20,000
5520010 - Computer Software	18,897	10,000	10,000	8,920	12,000	2,000
5520020 - Computer Hardware, Non-Capital	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	-304,317	-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	\$5,873,133	\$6,870,887	\$240,284
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	125,161	650,000	650,000
5660000 - Books, Publ & Library Material	433,072	256,141	256,141	0	223,108	-33,033
Capital Outlay:	\$433,072	\$298,141	\$778,141	\$164,661	\$885,108	\$586,967
Debt Service:						

107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	511,184	523,277	523,277	435,200	534,702	11,425
5720000 - Interest	46,607	34,515	34,515	29,626	23,090	-11,425
Debt Service:	\$557,791	\$557,792	\$557,792	\$464,826	\$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	152,625	161,768	9,223
Transfers Out:	\$477,578	\$639,346	\$639,427	\$517,726	\$454,580	-\$184,766
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,222,321	1,222,321	0	1,238,131	15,810
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	\$1,797,283	-\$158,430
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	2,597,562	-2,376,767
Reserves - Stability:	\$0	\$4,974,329	\$4,313,629	\$0	\$2,597,562	-\$2,376,767
TOTAL EXPENDITURES:	\$7,609,260	\$15,398,796	\$16,205,029	\$7,077,325	\$18,545,428	\$3,146,632

FUND 109 – LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

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

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. The primary revenue source is Fund Balance.
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*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(125)</u>	<u>\$(125)</u>	<u>\$(125)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 2,375	\$ 2,375	\$ 2,375	\$ 0	\$ 0
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 636,187</u>	<u>\$ 312,417</u>	<u>\$ 312,417</u>	<u>\$ 0</u>	<u>\$(323,770)</u>
REVENUES TOTAL:	<u>\$ 666,229</u>	<u>\$ 342,459</u>	<u>\$ 342,459</u>	<u>\$ 0</u>	<u>\$(323,770)</u>
EXPENDITURES:					
<u>Transfers Out</u>	<u>\$ 666,229</u>	<u>\$ 342,459</u>	<u>\$ 342,459</u>	<u>\$ 0</u>	<u>\$(323,770)</u>
EXPENDITURES TOTAL:	<u>\$ 666,229</u>	<u>\$ 342,459</u>	<u>\$ 342,459</u>	<u>\$ 0</u>	<u>\$(323,770)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

109 - LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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

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.

REVENUES

The SHIP program is funded by State Grants. FY23 funding is reflective of Program Income and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 1,728,744	\$ 2,066,480	\$ 2,066,480	\$ 0	\$ 337,736
Subtotal:	\$ 1,728,744	\$ 2,066,480	\$ 2,066,480	\$ 0	\$ 337,736
<u>Fund Balance</u>	\$ 655,862	\$ 2,668,969	\$ 2,668,969	\$ 0	\$ 2,013,107
REVENUES TOTAL:	\$ 2,384,606	\$ 4,735,449	\$ 4,735,449	\$ 0	\$ 2,350,843
EXPENDITURES:					
Personnel Services	\$ 55,641	\$ 134,538	\$ 134,538	\$ 0	\$ 78,897
Operating Expenses	\$ 2,328,965	\$ 4,569,858	\$ 4,569,858	\$ 0	\$ 2,240,893
<u>Capital Outlay</u>	\$ 0	\$ 31,053	\$ 31,053	\$ 0	\$ 31,053
Subtotal:	\$ 2,384,606	\$ 4,735,449	\$ 4,735,449	\$ 0	\$ 2,350,843
EXPENDITURES TOTAL:	\$ 2,384,606	\$ 4,735,449	\$ 4,735,449	\$ 0	\$ 2,350,843

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

111 - SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	77,824	40,278	40,278	17,688	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	636	500	0
5160000 - Compensated Annual Leave	915	0	0	1,046	0	0
5160020 - Compensated Admin Leave	30	0	0	0	0	0
5170000 - Compensated Sick Leave	241	0	0	208	0	0
5210000 - Fica Taxes	6,599	3,118	3,118	1,461	7,038	3,920
5220000 - Retirement Contributions	8,888	4,358	4,358	2,272	10,897	6,539
5230000 - Health Insurance	16,827	7,543	7,543	4,901	24,900	17,357
5231000 - Life Insurance	72	42	42	19	94	52
5232000 - Dental Insurance	515	269	269	128	656	387
5233000 - Lt Disability Insurance	127	65	65	27	147	82
5233100 - St Disability Insurance	230	118	118	49	266	148
5240000 - Workers' Compensation	146	64	64	32	146	82
Personnel Services:	\$120,764	\$55,641	\$55,641	\$29,090	\$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	282,019	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	116	0	0
5540000 - Books,pubs,subs & Memberships	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	\$287,154	\$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	\$316,244	\$4,735,449	\$2,350,843

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers Out had a slight adjustment based on the revised Sheriff's Office budget submission**

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Intergovernmental Revenue	\$ 1,616,884	\$ 1,787,366	\$ 1,787,366	\$ 0	\$ 170,482
Charges For Services	\$ 111,835	\$ 134,653	\$ 134,653	\$ 0	\$ 22,818
Miscellaneous Revenues	\$ 8,018	\$ 8,018	\$ 8,018	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(86,837)</u>	<u>\$(96,502)</u>	<u>\$(96,502)</u>	<u>\$ 0</u>	<u>\$(9,665)</u>
Subtotal:	\$ 1,649,900	\$ 1,833,535	\$ 1,833,535	\$ 0	\$ 183,635
<u>Fund Balance</u>	<u>\$ 2,448,742</u>	<u>\$ 2,882,482</u>	<u>\$ 2,882,482</u>	<u>\$ 0</u>	<u>\$ 433,740</u>
REVENUES TOTAL:	<u>\$ 4,098,642</u>	<u>\$ 4,716,017</u>	<u>\$ 4,716,017</u>	<u>\$ 0</u>	<u>\$ 617,375</u>
EXPENDITURES:					
Transfers Out	\$ 2,068,678	\$ 2,185,975	\$ 2,184,705	\$(1,270)	\$ 116,027
Reserves - Operating	\$ 275,520	\$ 275,520	\$ 276,790	\$ 1,270	\$ 1,270
<u>Reserves - Capital</u>	<u>\$ 1,754,444</u>	<u>\$ 2,254,522</u>	<u>\$ 2,254,522</u>	<u>\$ 0</u>	<u>\$ 500,078</u>
EXPENDITURES TOTAL:	<u>\$ 4,098,642</u>	<u>\$ 4,716,017</u>	<u>\$ 4,716,017</u>	<u>\$ 0</u>	<u>\$ 617,375</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

112 - EMERGENCY (911) COMMUNICATIONS

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	1,796,532	1,856,307	59,775
Transfers Out:	\$2,159,327	\$2,068,678	\$2,068,678	\$2,000,642	\$2,184,705	\$116,027
Reserves - Operating:						
5990020 - Reserve For Contingency	0	275,520	275,520	0	276,790	1,270
Reserves - Operating:	\$0	\$275,520	\$275,520	\$0	\$276,790	\$1,270
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	\$2,000,642	\$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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

115-COURT FACILITIES FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 1,326,253	\$ 1,313,227	\$ 1,313,227	\$ 0	\$(13,026)
Miscellaneous Revenues	\$ 85,527	\$ 85,527	\$ 85,527	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(70,589)	\$(69,938)	\$(69,938)	\$ 0	\$ 651
Subtotal:	\$ 1,341,191	\$ 1,328,816	\$ 1,328,816	\$ 0	\$(12,375)
Fund Balance	\$ 11,765,589	\$ 9,489,246	\$ 10,745,117	\$ 1,255,871	\$(1,020,472)
REVENUES TOTAL:	\$ 13,106,780	\$ 10,818,062	\$ 12,073,933	\$ 1,255,871	\$(1,032,847)
EXPENDITURES:					
Operating Expenses	\$ 564,700	\$ 50,700	\$ 50,700	\$ 0	\$(514,000)
Capital Outlay	\$ 1,386,499	\$ 3,405,100	\$ 3,405,100	\$ 0	\$ 2,018,601
Subtotal:	\$ 1,951,199	\$ 3,455,800	\$ 3,455,800	\$ 0	\$ 1,504,601
Transfers Out	\$ 628,603	\$ 658,925	\$ 658,925	\$ 0	\$ 30,322
Reserves - Operating	\$ 318,214	\$ 348,126	\$ 189,234	\$(158,892)	\$(128,980)
Reserves - Capital	\$ 10,208,764	\$ 6,355,211	\$ 7,769,974	\$ 1,414,763	\$(2,438,790)
EXPENDITURES TOTAL:	\$ 13,106,780	\$ 10,818,062	\$ 12,073,933	\$ 1,255,871	\$(1,032,847)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

115 - COURT FACILITIES FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	35,000	35,000	35,000	14,000	-21,000
5460000 - Repair & Maintenance Svcs	191,645	510,000	510,000	345,554	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-Capital	0	13,500	13,500	0	0	-13,500
Operating Expenses:	\$206,317	\$564,700	\$564,700	\$382,339	\$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	87,262	3,405,100	2,018,601
Capital Outlay:	\$458,306	\$1,386,499	\$1,360,643	\$87,262	\$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	70,963	-48,367
Reserves - Operating:	\$0	\$318,214	\$318,214	\$0	\$189,234	-\$128,980
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,208,764	11,635,255	0	7,769,974	-2,438,790
Reserves - Capital:	\$0	\$10,208,764	\$11,635,255	\$0	\$7,769,974	-\$2,438,790
TOTAL EXPENDITURES:	\$1,271,228	\$13,106,780	\$14,507,415	\$793,542	\$12,073,933	-\$1,032,847

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES
<p>Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and the Rapid Re-Housing Program; this includes 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.</p> <p>The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.</p>

REVENUES
<p>This Fund is supported by the Fund Balance of the US Department of Housing and Urban Development for the Shelter Plus Care Grant, as well as federal funding for the Emergency Solutions Grant and the Shelter Plus Care Fund.</p>

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 344,513	\$ 331,952	\$ 331,952	\$ 0	\$(12,561)
Subtotal:	\$ 344,513	\$ 331,952	\$ 331,952	\$ 0	\$(12,561)
<u>Fund Balance</u>	\$ 47,875	\$ 42,955	\$ 42,955	\$ 0	\$(4,920)
REVENUES TOTAL:	\$ 392,388	\$ 374,907	\$ 374,907	\$ 0	\$(17,481)
EXPENDITURES:					
<u>Operating Expenses</u>	\$ 392,388	\$ 374,907	\$ 374,907	\$ 0	\$(17,481)
Subtotal:	\$ 392,388	\$ 374,907	\$ 374,907	\$ 0	\$(17,481)
EXPENDITURES TOTAL:	\$ 392,388	\$ 374,907	\$ 374,907	\$ 0	\$(17,481)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

118 - HOMELESS PREVENTION & RAPID REHOUSING

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	147,863	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 & Memberships	0	2,250	2,250	0	2,250	0
5541000 - Registration Fees	0	500	500	0	500	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$196,431	\$392,388	\$394,753	\$147,863	\$374,907	-\$17,481
TOTAL EXPENDITURES:	\$196,431	\$392,388	\$394,753	\$147,863	\$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. This Fund includes the remaining balances in anticipation of this Fund being closed out.

REVENUES

The only revenue source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Fund Balance	\$ 0	\$ 97,728	\$ 97,728	\$ 0	\$ 97,728
REVENUES TOTAL:	\$ 0	\$ 97,728	\$ 97,728	\$ 0	\$ 97,728
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 0	\$ 97,728	\$ 97,728	\$ 0	\$ 97,728
Subtotal:	\$ 0	\$ 97,728	\$ 97,728	\$ 0	\$ 97,728
EXPENDITURES TOTAL:	\$ 0	\$ 97,728	\$ 97,728	\$ 0	\$ 97,728

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

122 - NEIGHBORHOOD STABIL PROGRAM 3

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

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 Revenues.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 2,232,657	\$ 3,087,418	\$ 3,087,418	\$ 0	\$ 854,761
Miscellaneous Revenues	\$ 132,431	\$ 132,431	\$ 132,431	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(118,254)</u>	<u>\$(160,992)</u>	<u>\$(160,992)</u>	<u>\$ 0</u>	<u>\$(42,738)</u>
Subtotal:	\$ 2,246,834	\$ 3,058,857	\$ 3,058,857	\$ 0	\$ 812,023
<u>Fund Balance</u>	<u>\$ 4,279,011</u>	<u>\$ 6,061,940</u>	<u>\$ 6,061,940</u>	<u>\$ 0</u>	<u>\$ 1,782,929</u>
REVENUES TOTAL:	<u>\$ 6,525,845</u>	<u>\$ 9,120,797</u>	<u>\$ 9,120,797</u>	<u>\$ 0</u>	<u>\$ 2,594,952</u>
EXPENDITURES:					
Personnel Services	\$ 347,725	\$ 368,296	\$ 363,677	\$(4,619)	\$ 15,952
Operating Expenses	\$ 748,322	\$ 826,148	\$ 824,460	\$(1,688)	\$ 76,138
<u>Debt Service</u>	<u>\$ 3,888</u>	<u>\$ 4,476</u>	<u>\$ 4,476</u>	<u>\$ 0</u>	<u>\$ 588</u>
Subtotal:	\$ 1,099,935	\$ 1,198,920	\$ 1,192,613	\$(6,307)	\$ 92,678
Transfers Out	\$ 167,974	\$ 164,001	\$ 164,001	\$ 0	\$(3,973)
Reserves - Operating	\$ 447,520	\$ 491,828	\$ 496,617	\$ 4,789	\$ 49,097
Reserves - Debt	\$ 1,944	\$ 2,238	\$ 2,238	\$ 0	\$ 294
<u>Reserves - Restricted</u>	<u>\$ 4,808,472</u>	<u>\$ 7,263,810</u>	<u>\$ 7,265,328</u>	<u>\$ 1,518</u>	<u>\$ 2,456,856</u>
EXPENDITURES TOTAL:	<u>\$ 6,525,845</u>	<u>\$ 9,120,797</u>	<u>\$ 9,120,797</u>	<u>\$ 0</u>	<u>\$ 2,594,952</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

125 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	204,340	236,182	236,182	185,744	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	236	2,500	0
5160000 - Compensated Annual Leave	13,460	0	0	11,175	0	0
5160010 - Compensated Ann Leave Payoff	282	0	0	0	0	0
5160020 - Compensated Admin Leave	1,562	0	0	1,647	0	0
5170000 - Compensated Sick Leave	4,852	0	0	5,149	0	0
5210000 - Fica Taxes	16,285	18,260	18,260	15,196	19,070	810
5220000 - Retirement Contributions	23,146	25,554	25,554	22,910	29,389	3,835
5230000 - Health Insurance	59,052	62,643	62,643	52,095	63,444	801
5231000 - Life Insurance	230	239	239	206	251	12
5232000 - Dental Insurance	1,466	1,509	1,509	1,277	1,509	0
5233000 - Lt Disability Insurance	362	381	381	327	398	17
5233100 - St Disability Insurance	654	691	691	593	720	29
5240000 - Workers' Compensation	3,957	3,943	3,943	3,471	3,987	44
Personnel Services:	\$331,348	\$347,725	\$347,725	\$305,825	\$363,677	\$15,952
Operating Expenses:						
5312000 - Tax Collector Fees	39,503	44,653	44,653	42,955	61,749	17,096
5340000 - Other Contractual Services	51,244	45,518	45,518	5,407	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	4,413	5,850	1,572
5420000 - Freight & Postage Services	0	0	0	300	0	0
5430000 - Utility Services	5,058	6,121	6,121	4,868	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	4,995	1,809
5460000 - Repair & Maintenance Svcs	316,307	598,440	583,500	183,293	642,190	43,750
5462000 - Rep & Maint-automotive	3,736	1,400	1,400	1,854	4,459	3,059
5470000 - Printing And Binding	16	1,500	1,500	3,262	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	1,399	371
5490502 - OH-Property & Liability Insurance	214	521	521	521	443	-78
5490503 - OH-Dental Insurance	377	366	366	366	359	-7
5490504 - OH-Health Insurance	1,143	1,143	1,143	1,143	1,500	357
5490505 - OH-Life/AD&D, STD, LTD	221	239	239	239	267	28
5490509 - OH-Fleet Oversight	0	1,804	1,804	1,804	1,552	-252
5490510 - OH-Fleet Maint	0	0	0	0	141	141
5490511 - OH-Fleet Fuel	0	3,916	3,916	3,916	0	-3,916
5520000 - Operating Supplies	4,683	5,500	5,500	5,558	6,500	1,000
5520010 - Computer Software	1,001	0	0	699	700	700
5520020 - Computer Hardware, Non-Capital	5,721	0	0	0	0	0
5521000 - Gas & Oil	2,728	3,949	3,949	3,146	5,143	1,194
5522000 - Chemicals	3,506	6,000	6,000	9,096	12,000	6,000
5525000 - Tools	5,085	5,250	5,250	3,702	5,750	500
5540000 - Books,pubs,subs & Memberships	648	185	185	121	185	0
5550000 - Training	550	3,040	3,040	459	2,490	-550
Operating Expenses:	\$454,310	\$748,322	\$733,382	\$281,540	\$824,460	\$76,138

125 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	4,992	0	14,940	0	0	0
5650000 - Construction In Progress	137,126	0	0	0	0	0
Capital Outlay:	\$142,118	\$0	\$14,940	\$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	83,181	87,678	4,541
Transfers Out:	\$165,820	\$167,974	\$168,018	\$146,809	\$164,001	-\$3,973
Reserves - Operating:						
5990010 - Reserve For Cash	0	210,670	210,670	0	225,356	14,686
5990020 - Reserve For Contingency	0	236,850	236,806	0	271,261	34,411
Reserves - Operating:	\$0	\$447,520	\$447,476	\$0	\$496,617	\$49,097
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	7,265,328	2,456,856
Reserves - Restricted:	\$0	\$4,808,472	\$5,918,098	\$0	\$7,265,328	\$2,456,856
TOTAL EXPENDITURES:	\$1,097,482	\$6,525,845	\$7,635,471	\$738,649	\$9,120,797	\$2,594,952

FUND 128 – SUBDIVISION POND MAINTENANCE

MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES
<p>The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall only encompass 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 the conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.</p> <p>This Fund includes 63 individual MSBUs which provides funding for costs associated with 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.</p> <p>Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:</p> <ul style="list-style-type: none">• Operating Expenses were revised based on the revenue changes mentioned below and resulted in a decrease in Repairs & Maintenance costs.

REVENUES
<p>An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.</p> <p>Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:</p> <ul style="list-style-type: none">• Revenues were revised as a correction was needed to match the rates approved by the Board during the Recommended Budget with a slight adjustment to Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

128-SUBDIVISION POND MSBU SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 1,050,450	\$ 1,149,343	\$ 1,136,240	\$(13,103)	\$ 85,790
<u>Less 5% Statutory Reduction</u>	<u>\$(52,528)</u>	<u>\$(57,472)</u>	<u>\$(56,817)</u>	<u>\$ 655</u>	<u>\$(4,289)</u>
Subtotal:	\$ 997,922	\$ 1,091,871	\$ 1,079,423	\$(12,448)	\$ 81,501
<u>Fund Balance</u>	<u>\$ 599,849</u>	<u>\$ 536,768</u>	<u>\$ 537,064</u>	<u>\$ 296</u>	<u>\$(62,785)</u>
REVENUES TOTAL:	<u>\$ 1,597,771</u>	<u>\$ 1,628,639</u>	<u>\$ 1,616,487</u>	<u>\$(12,152)</u>	<u>\$ 18,716</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 1,214,178</u>	<u>\$ 1,222,853</u>	<u>\$ 1,210,701</u>	<u>\$(12,152)</u>	<u>\$(3,477)</u>
Subtotal:	\$ 1,214,178	\$ 1,222,853	\$ 1,210,701	\$(12,152)	\$(3,477)
<u>Transfers Out</u>	<u>\$ 383,593</u>	<u>\$ 405,786</u>	<u>\$ 405,786</u>	<u>\$ 0</u>	<u>\$ 22,193</u>
EXPENDITURES TOTAL:	<u>\$ 1,597,771</u>	<u>\$ 1,628,639</u>	<u>\$ 1,616,487</u>	<u>\$(12,152)</u>	<u>\$ 18,716</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

128 - SUBDIVISION POND MSBU

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	17,456	21,009	21,009	20,299	22,727	1,718
5460000 - Repair & Maintenance Svcs	499,221	1,193,169	1,317,307	498,830	1,187,974	-5,195
5470000 - Printing And Binding	112	0	0	0	0	0
Operating Expenses:	\$516,789	\$1,214,178	\$1,338,316	\$519,129	\$1,210,701	-\$3,477
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	\$806,824	\$1,616,487	\$18,716

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 only encompass 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 the conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 31 MSBUs which 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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

129-STREET LIGHTING MSBU SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 288,262	\$ 300,732	\$ 300,732	\$ 0	\$ 12,470
<u>Less 5% Statutory Reduction</u>	<u>\$(14,416)</u>	<u>\$(15,039)</u>	<u>\$(15,039)</u>	<u>\$ 0</u>	<u>\$(623)</u>
Subtotal:	\$ 273,846	\$ 285,693	\$ 285,693	\$ 0	\$ 11,847
<u>Fund Balance</u>	<u>\$ 141,454</u>	<u>\$ 120,727</u>	<u>\$ 120,727</u>	<u>\$ 0</u>	<u>\$(20,727)</u>
REVENUES TOTAL:	<u>\$ 415,300</u>	<u>\$ 406,420</u>	<u>\$ 406,420</u>	<u>\$ 0</u>	<u>\$(8,880)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 351,822</u>	<u>\$ 336,584</u>	<u>\$ 336,584</u>	<u>\$ 0</u>	<u>\$(15,238)</u>
Subtotal:	\$ 351,822	\$ 336,584	\$ 336,584	\$ 0	\$(15,238)
<u>Transfers Out</u>	<u>\$ 63,478</u>	<u>\$ 69,836</u>	<u>\$ 69,836</u>	<u>\$ 0</u>	<u>\$ 6,358</u>
EXPENDITURES TOTAL:	<u>\$ 415,300</u>	<u>\$ 406,420</u>	<u>\$ 406,420</u>	<u>\$ 0</u>	<u>\$(8,880)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

129 - STREET LIGHTING MSBU

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	240,342	330,569	-15,487
5490500 - Reimbursement Of Py Revenue	889	0	0	0	0	0
Operating Expenses:	\$264,366	\$351,822	\$406,150	\$245,903	\$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	\$293,511	\$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 include, but are 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.

REVENUES

The revenues deposited in this Fund are \$2.00 of a \$4.00 recording fee which is collected by the Clerk of the Circuit Court. Other sources of revenue include Interest and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 1,176,456	\$ 1,348,644	\$ 1,348,644	\$ 0	\$ 172,188
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(59,048)	\$(67,657)	\$(67,657)	\$ 0	\$(8,609)
Subtotal:	\$ 1,121,908	\$ 1,285,487	\$ 1,285,487	\$ 0	\$ 163,579
Fund Balance	\$ 686,645	\$ 776,058	\$ 924,339	\$ 148,281	\$ 237,694
REVENUES TOTAL:	\$ 1,808,553	\$ 2,061,545	\$ 2,209,826	\$ 148,281	\$ 401,273
EXPENDITURES:					
Personnel Services	\$ 522,066	\$ 543,458	\$ 550,362	\$ 6,904	\$ 28,296
Operating Expenses	\$ 706,459	\$ 840,425	\$ 844,967	\$ 4,542	\$ 138,508
Capital Outlay	\$ 174,600	\$ 133,000	\$ 133,000	\$ 0	\$(41,600)
Subtotal:	\$ 1,403,125	\$ 1,516,883	\$ 1,528,329	\$ 11,446	\$ 125,204
Transfers Out	\$ 90,352	\$ 117,115	\$ 117,115	\$ 0	\$ 26,763
Reserves - Operating	\$ 315,076	\$ 397,600	\$ 403,318	\$ 5,718	\$ 88,242
Reserves - Capital	\$ 0	\$ 29,947	\$ 161,064	\$ 131,117	\$ 161,064
EXPENDITURES TOTAL:	\$ 1,808,553	\$ 2,061,545	\$ 2,209,826	\$ 148,281	\$ 401,273

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	314,241	361,465	361,465	279,315	373,952	12,487
5126000 - Other Salary	0	0	0	3,250	0	0
5130001 - Vacancy Factor	0	-6,344	-6,344	0	-6,587	-243
5140000 - Overtime	12	1,000	1,000	422	2,500	1,500
5160000 - Compensated Annual Leave	22,211	0	0	29,204	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	8,311	0	0
5210000 - Fica Taxes	24,587	27,729	27,729	23,298	28,798	1,069
5220000 - Retirement Contributions	35,174	39,218	39,218	35,150	44,836	5,618
5230000 - Health Insurance	85,272	94,831	94,831	74,403	102,599	7,768
5231000 - Life Insurance	333	369	369	317	384	15
5232000 - Dental Insurance	1,504	1,585	1,585	1,403	1,585	0
5233000 - Lt Disability Insurance	524	582	582	503	603	21
5233100 - St Disability Insurance	949	1,049	1,049	910	1,089	40
5240000 - Workers' Compensation	583	582	582	513	603	21
Personnel Services:	\$492,975	\$522,066	\$522,066	\$458,834	\$550,362	\$28,296
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	96,960	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	5,311	3,544
5460000 - Repair & Maintenance Svcs	41,340	66,185	76,085	68,564	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	1,520	405
5490502 - OH-Property & Liability Insurance	205	289	289	289	472	183
5490503 - OH-Dental Insurance	410	395	395	395	390	-5
5490504 - OH-Health Insurance	1,245	1,245	1,245	1,245	1,630	385
5490505 - OH-Life/AD&D, STD, LTD	288	260	260	260	290	30
5511000 - Office Supplies	4,748	6,775	6,775	1,494	6,775	0
5512000 - Office Equipment	43,849	46,010	46,010	27,077	44,410	-1,600
5520000 - Operating Supplies	37,013	84,974	84,974	28,615	69,390	-15,584
5520010 - Computer Software	26,213	180,781	180,781	79,226	289,781	109,000
5520020 - Computer Hardware, Non-Capital	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 & Memberships	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	\$716,359	\$349,235	\$844,967	\$138,508
Capital Outlay:						
5640000 - Machinery & Equipment	0	30,800	30,800	0	30,000	-800
5640020 - Computer Hardware, Capital	18,620	143,800	133,900	12,391	103,000	-40,800
Capital Outlay:	\$18,620	\$174,600	\$164,700	\$12,391	\$133,000	-\$41,600
Transfers Out:						

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	252,074	32,625
5990020 - Reserve For Contingency	0	95,627	131,888	0	151,244	55,617
Reserves - Operating:	\$0	\$315,076	\$351,337	\$0	\$403,318	\$88,242
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	311,772	0	161,064	161,064
Reserves - Capital:	\$0	\$0	\$311,772	\$0	\$161,064	\$161,064
TOTAL EXPENDITURES:	\$1,040,828	\$1,808,553	\$2,156,586	\$888,225	\$2,209,826	\$401,273

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

The Countywide Fire Fund provides funding to operate Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. For FY22 the County approved the construction of 2 new fire stations based on priority system needs bringing the total from 15 stations to 17. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), Medical Director (2146), and Fire Marshal (2133). Other departments that support the fire function are Information Technology (1245, 1246, 1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819), and Debt Service (9961).

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating was adjusted in accordance with the agreements for Medicaid reimbursements**
- **Capital Outlay was adjusted due to the purchase of all Thermal Imaging Cameras being completed in FY22, resulting in their removal from the FY23 Budget**
- **Transfers Out were adjusted based on the revised Sheriff's Office budget submission for dispatch and reduction in transfers to the Fire's Capital Fund due to insurance and overhead increases in this Fund**

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. While there are no proposed increases to the Special Assessment rates, due to additional units from growth as well as projects, there is an increase in revenue generated by the program. These two revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Interest, Transfers In, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

134-COUNTYWIDE FIRE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 27,860,253	\$ 32,644,714	\$ 32,644,714	\$ 0	\$ 4,784,461
PY Delinquent Ad Valorem Tax	\$ 4,700	\$ 3,500	\$ 3,500	\$ 0	\$(1,200)
Permits, Fees & Special Assessments	\$ 42,893,193	\$ 44,014,697	\$ 44,014,697	\$ 0	\$ 1,121,504
Intergovernmental Revenue	\$ 98,000	\$ 97,000	\$ 97,000	\$ 0	\$(1,000)
Charges For Services	\$ 13,118,678	\$ 13,417,257	\$ 13,417,257	\$ 0	\$ 298,579
Miscellaneous Revenues	\$ 1,317,137	\$ 2,540,531	\$ 2,540,531	\$ 0	\$ 1,223,394
Less 5% Statutory Reduction	\$(4,264,598)	\$(4,635,384)	\$(4,635,384)	\$ 0	\$(370,786)
Subtotal:	\$ 81,027,363	\$ 88,082,315	\$ 88,082,315	\$ 0	\$ 7,054,952
Transfers In	\$ 4,846,506	\$ 5,168,978	\$ 5,168,978	\$ 0	\$ 322,472
Other Sources	\$ 0	\$ 164,185	\$ 164,185	\$ 0	\$ 164,185
Fund Balance	\$ 36,277,578	\$ 33,498,216	\$ 33,498,216	\$ 0	\$(2,779,362)
REVENUES TOTAL:	\$ 122,151,447	\$ 126,913,694	\$ 126,913,694	\$ 0	\$ 4,762,247
EXPENDITURES:					
Personnel Services	\$ 46,426,958	\$ 52,174,643	\$ 52,360,604	\$ 185,961	\$ 5,933,646
Operating Expenses	\$ 17,273,138	\$ 19,115,415	\$ 19,668,323	\$ 552,908	\$ 2,395,185
Capital Outlay	\$ 11,500	\$ 832,175	\$ 685,597	\$(146,578)	\$ 674,097
Debt Service	\$ 2,666,566	\$ 2,847,851	\$ 2,847,851	\$ 0	\$ 181,285
Subtotal:	\$ 66,378,162	\$ 74,970,084	\$ 75,562,375	\$ 592,291	\$ 9,184,213
Transfers Out	\$ 32,965,624	\$ 26,984,071	\$ 26,361,428	\$(622,643)	\$(6,604,196)
Reserves - Operating	\$ 18,868,020	\$ 21,287,559	\$ 21,317,911	\$ 30,352	\$ 2,449,891
Reserves - Debt	\$ 2,082,369	\$ 2,131,941	\$ 2,131,941	\$ 0	\$ 49,572
Reserves - Capital	\$ 1,175,424	\$ 1,201,307	\$ 1,201,307	\$ 0	\$ 25,883
Reserves - Assigned	\$ 681,848	\$ 338,732	\$ 338,732	\$ 0	\$(343,116)
EXPENDITURES TOTAL:	\$ 122,151,447	\$ 126,913,694	\$ 126,913,694	\$ 0	\$ 4,762,247

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	18,912,962	22,681,443	26,548,240	20,289,949	25,678,830	2,997,387
5120002 - Disaster Relief	183,677	0	0	0	0	0
5120030 - Holiday Pay	442,063	500,000	500,000	402,867	553,000	53,000
5124000 - Exec Deferred Compensation	36,091	27,065	27,065	24,422	29,052	1,987
5126000 - Other Salary	0	0	0	34,565	0	0
5130001 - Vacancy Factor	0	-515,718	-515,718	0	-575,394	-59,676
5130002 - Other Salaries & Wages-Standby	352,850	345,000	345,000	298,836	370,000	25,000
5130003 - Other Salaries & Wages-Deploym	355	0	0	4,740	0	0
5130004 - Other Salaries & Wages-BC Work	314,613	400,000	400,000	291,613	400,000	0
5140000 - Overtime	3,561,243	2,609,500	2,863,134	3,447,118	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	2,545,940	2,669,539	157,734
5150010 - Uniform Allowance	99,225	104,100	104,227	74,800	122,400	18,300
5150030 - Educ Incentive Firefighters	99,320	102,000	102,000	82,680	105,960	3,960
5150031 - Tuition Reimbursement - CBA	6,753	50,000	50,000	2,300	50,000	0
5150032 - Tuition Reimbursement - Non-CBA	2,027	10,000	10,000	2,269	10,000	0
5150100 - Wellness Incentive	142,895	130,650	130,870	123,356	212,160	81,510
5150300 - Class C Meals	135	0	0	12	0	0
5160000 - Compensated Annual Leave	1,697,606	0	0	1,541,185	0	0
5160010 - Compensated Ann Leave Payoff	28,839	0	0	34,876	0	0
5160020 - Compensated Admin Leave	21,217	0	0	25,071	0	0
5170000 - Compensated Sick Leave	1,232,369	0	0	1,265,605	0	0
5170010 - Compensated Sick Leave Payoff	56,456	0	0	39,744	0	0
5210000 - Fica Taxes	2,193,405	2,173,661	2,489,520	2,234,705	2,418,157	244,496
5220000 - Retirement Contributions	6,967,662	7,213,579	8,281,096	7,340,645	8,626,795	1,413,216
5230000 - Health Insurance	5,546,675	6,393,209	6,464,711	4,875,831	7,091,398	698,189
5231000 - Life Insurance	21,577	29,868	31,430	19,365	33,203	3,335
5232000 - Dental Insurance	132,317	137,520	138,643	106,026	132,826	-4,694
5233000 - Lt Disability Insurance	33,967	38,936	41,400	30,838	43,608	4,672
5233100 - St Disability Insurance	61,401	69,267	73,878	55,724	77,517	8,250
5240000 - Workers' Compensation	1,384,463	1,415,073	1,625,361	1,349,880	1,588,446	173,373
5250000 - Unemployment Compensation	9,216	0	0	550	0	0
Personnel Services:	\$46,307,945	\$46,426,958	\$52,230,749	\$46,555,101	\$52,360,604	\$5,933,646
Operating Expenses:						
5310000 - Professional Services	33,685	92,500	110,483	18,983	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	1,392,703	1,507,056	117,130
5314000 - Medical Svcs	217,911	304,506	331,962	108,794	320,882	16,376
5340000 - Other Contractual Services	1,214,539	1,304,300	1,324,642	480,243	1,442,073	137,773
5340008 - Other Contractual Svc- Auction	0	0	0	1,239	0	0
5400000 - Travel And Per Diem	18,358	41,648	41,648	12,750	47,102	5,454
5410000 - Communications	273,677	294,981	294,981	219,596	302,521	7,540
5420000 - Freight & Postage Services	1,179	5,835	5,835	3,637	5,500	-335
5430000 - Utility Services	335,161	344,840	344,840	292,002	385,188	40,348
5440000 - Rentals And Leases	239,657	394,667	397,572	226,425	105,688	-288,979
5450000 - Insurance	246,937	226,185	226,185	226,185	721,704	495,519
5460000 - Repair & Maintenance Svcs	902,379	1,083,547	1,138,433	668,764	1,325,698	242,151
5462000 - Rep & Maint-automotive	1,756,429	1,823,000	1,816,095	1,401,585	1,135,173	-687,827

134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5470000 - Printing And Binding	4,313	3,800	3,800	6,759	4,800	1,000
5480000 - Promotional Activities	5,334	16,000	16,000	8,543	16,000	0
5490000 - Oth Current Chgs & Obligations	181,894	346,500	346,500	260,371	655,506	309,006
5490400 - Bad Debt	6,710,912	6,710,946	6,710,946	5,248,944	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	131,918	46,376
5490502 - OH-Property & Liability Insurance	38,811	36,972	36,972	36,972	64,081	27,109
5490503 - OH-Dental Insurance	31,405	30,298	30,298	30,298	33,766	3,468
5490504 - OH-Health Insurance	95,364	95,533	95,533	95,533	141,132	45,599
5490505 - OH-Life/AD&D, STD, LTD	19,440	20,416	20,416	20,416	25,109	4,693
5490509 - OH-Fleet Oversight	17,010	21,812	21,812	21,812	31,234	9,422
5490510 - OH-Fleet Maint	0	0	0	0	916,827	916,827
5490511 - OH-Fleet Fuel	24,624	47,348	47,348	47,348	0	-47,348
5491000 - Other Government Agencies	17	0	0	0	0	0
5511000 - Office Supplies	29,990	33,316	33,316	26,003	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	858,795	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	52,689	133,655	64,646
5520011 - Computer Software, SAAS	1,439	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	40,692	34,300	34,300	34,283	64,100	29,800
5521000 - Gas & Oil	266,290	352,632	352,632	266,662	453,335	100,703
5521005 - Gas & Oil-Direct	240,104	251,166	251,166	281,178	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	326,907	252,458	351,756	70,106
5540000 - Books,pubs,subs & Memberships	10,247	13,166	13,166	5,732	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	60,574	286,735	47,500
Operating Expenses:	\$15,897,666	\$17,273,138	\$17,612,771	\$12,765,776	\$19,668,323	\$2,395,185
Capital Outlay:						
5640000 - Machinery & Equipment	174,572	0	273,105	159,504	444,925	444,925
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	\$284,605	\$169,678	\$685,597	\$674,097
Debt Service:						
5710000 - Principal	2,164,302	2,184,017	2,234,738	2,115,577	2,392,711	208,694
5720000 - Interest	533,662	482,549	490,272	465,244	455,140	-27,409
Debt Service:	\$2,697,964	\$2,666,566	\$2,725,010	\$2,580,821	\$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 Commun	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	19,243,274	-6,797,835
5910510 - Tran Out Fleet	42,918	44,454	44,454	33,341	0	-44,454

134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Transfers Out:						
5910511 - Tran Out Fleet Fuel F511	77,380	313,500	313,500	235,125	0	-313,500
5910704 - Transfers out-Property Appr	391,971	413,061	413,280	413,280	438,484	25,423
5910705 - Transfers out-Sheriff	2,052,986	2,074,884	2,074,884	2,074,884	2,247,625	172,741
Transfers Out:	\$19,690,630	\$32,965,624	\$27,483,175	\$22,397,635	\$26,361,428	-\$6,604,196
Reserves - Operating:						
5990010 - Reserve For Cash	0	16,110,953	16,110,953	0	16,398,393	287,440
5990020 - Reserve For Contingency	0	2,757,067	4,277,208	0	4,919,518	2,162,451
Reserves - Operating:	\$0	\$18,868,020	\$20,388,161	\$0	\$21,317,911	\$2,449,891
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	\$84,469,011	\$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, 2017, but it was automatically renewed as outlined in the original agreement for an additional three fiscal years (ending on September 30, 2020). A new agreement was created on July 6, 2020, ending on September 30, 2023.

REVENUES

The HOME 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 \$6,061,664.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **The Transfer In from General Fund was removed as it will be completed in FY22 resulting in an increase in Fund Balance**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

137-HOME FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Intergovernmental Revenue	\$ 2,147,662	\$ 6,748,465	\$ 6,748,465	\$ 0	\$ 4,600,803
Subtotal:	\$ 2,147,662	\$ 6,748,465	\$ 6,748,465	\$ 0	\$ 4,600,803
Transfers In	\$ 0	\$ 943,187	\$ 0	\$(943,187)	\$ 0
Fund Balance	\$ 353,314	\$ 347,308	\$ 1,314,780	\$ 967,472	\$ 961,466
REVENUES TOTAL:	\$ 2,500,976	\$ 8,038,960	\$ 8,063,245	\$ 24,285	\$ 5,562,269
EXPENDITURES:					
Personnel Services	\$ 91,724	\$ 101,635	\$ 101,635	\$ 0	\$ 9,911
Operating Expenses	\$ 1,308,207	\$ 6,370,252	\$ 6,394,537	\$ 24,285	\$ 5,086,330
Grants and Aids	\$ 1,101,045	\$ 1,567,073	\$ 1,567,073	\$ 0	\$ 466,028
Subtotal:	\$ 2,500,976	\$ 8,038,960	\$ 8,063,245	\$ 24,285	\$ 5,562,269
EXPENDITURES TOTAL:	\$ 2,500,976	\$ 8,038,960	\$ 8,063,245	\$ 24,285	\$ 5,562,269

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

137 - HOME FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	17,987	55,943	238,523	1,886	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	917	0	0
5170000 - Compensated Sick Leave	3,478	0	0	40	0	0
5210000 - Fica Taxes	1,596	4,471	19,015	217	5,237	766
5220000 - Retirement Contributions	2,431	6,322	25,330	339	8,155	1,833
5230000 - Health Insurance	7,952	22,685	103,247	548	19,996	-2,689
5231000 - Life Insurance	24	60	242	3	70	10
5232000 - Dental Insurance	171	410	1,906	20	492	82
5233000 - Lt Disability Insurance	37	94	397	5	109	15
5233100 - St Disability Insurance	67	169	718	8	198	29
5240000 - Workers' Compensation	40	94	418	5	109	15
Personnel Services:	\$36,879	\$91,724	\$392,650	\$3,988	\$101,635	\$9,911
Operating Expenses:						
5310000 - Professional Services	4,500	5,000	57,500	47,938	60,000	55,000
5400000 - Travel And Per Diem	0	2,000	4,000	132	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	171,739	6,303,137	5,009,604
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 & Memberships	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	\$226,475	\$6,394,537	\$5,086,330
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	\$230,462	\$8,063,245	\$5,562,269

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.

REVENUES

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 66,843	\$ 62,915	\$ 62,915	\$ 0	\$(3,928)
Miscellaneous Revenues	\$ 136	\$ 136	\$ 136	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(3,349)</u>	<u>\$(3,153)</u>	<u>\$(3,153)</u>	<u>\$ 0</u>	<u>\$ 196</u>
Subtotal:	<u>\$ 63,630</u>	<u>\$ 59,898</u>	<u>\$ 59,898</u>	<u>\$ 0</u>	<u>\$(3,732)</u>
<u>Fund Balance</u>	<u>\$ 20,611</u>	<u>\$ 29,491</u>	<u>\$ 18,382</u>	<u>\$(11,109)</u>	<u>\$(2,229)</u>
REVENUES TOTAL:	<u>\$ 84,241</u>	<u>\$ 89,389</u>	<u>\$ 78,280</u>	<u>\$(11,109)</u>	<u>\$(5,961)</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 84,241</u>	<u>\$ 89,389</u>	<u>\$ 78,280</u>	<u>\$(11,109)</u>	<u>\$(5,961)</u>
EXPENDITURES TOTAL:	<u>\$ 84,241</u>	<u>\$ 89,389</u>	<u>\$ 78,280</u>	<u>\$(11,109)</u>	<u>\$(5,961)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

139 - CRIMINAL JUSTICE TRAINING

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	41,590	78,280	-5,961
Transfers Out:	\$59,386	\$84,241	\$79,271	\$41,590	\$78,280	-\$5,961
TOTAL EXPENDITURES:	\$74,914	\$84,241	\$79,271	\$41,590	\$78,280	-\$5,961

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

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

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 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 95,113	\$ 93,107	\$ 93,107	\$ 0	\$(2,006)
Miscellaneous Revenues	\$ 19,322	\$ 19,266	\$ 19,266	\$ 0	\$(56)
Less 5% Statutory Reduction	\$(5,722)	\$(5,618)	\$(5,618)	\$ 0	\$ 104
Subtotal:	\$ 108,713	\$ 106,755	\$ 106,755	\$ 0	\$(1,958)
Fund Balance	\$ 643,628	\$ 243,251	\$ 243,251	\$ 0	\$(400,377)
REVENUES TOTAL:	\$ 752,341	\$ 350,006	\$ 350,006	\$ 0	\$(402,335)
EXPENDITURES:					
Capital Outlay	\$ 552,093	\$ 0	\$ 0	\$ 0	\$(552,093)
Subtotal:	\$ 552,093	\$ 0	\$ 0	\$ 0	\$(552,093)
Transfers Out	\$ 8,849	\$ 10,475	\$ 10,475	\$ 0	\$ 1,626
Reserves - Operating	\$ 50,050	\$ 50,050	\$ 50,050	\$ 0	\$ 0
Reserves - Capital	\$ 141,349	\$ 289,481	\$ 289,481	\$ 0	\$ 148,132
EXPENDITURES TOTAL:	\$ 752,341	\$ 350,006	\$ 350,006	\$ 0	\$(402,335)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

141 - BOATING IMPROVEMENT FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

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 is determined.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

142 - MOBILITY FEE EAST DISTRICT SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Fund Balance	\$ 20,924,543	\$ 0	\$ 0	\$ 0	\$(20,924,543)
REVENUES TOTAL:	\$ 20,924,543	\$ 0	\$ 0	\$ 0	\$(20,924,543)
EXPENDITURES:					
Operating Expenses	\$ 100,000	\$ 0	\$ 0	\$ 0	\$(100,000)
Capital Outlay	\$ 20,824,543	\$ 0	\$ 0	\$ 0	\$(20,824,543)
Subtotal:	\$ 20,924,543	\$ 0	\$ 0	\$ 0	\$(20,924,543)
EXPENDITURES TOTAL:	\$ 20,924,543	\$ 0	\$ 0	\$ 0	\$(20,924,543)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

142 - MOBILITY FEE EAST DISTRICT SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	958,664	0	-20,824,543
Capital Outlay:	\$2,673,667	\$20,824,543	\$20,417,832	\$958,664	\$0	-\$20,824,543
TOTAL EXPENDITURES:	\$2,673,667	\$20,924,543	\$20,474,959	\$967,719	\$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 originating Ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. Ordinance #2020-63 restructured the East District Mobility Fee Funds into two separate funds, but the West District remains unchanged with only an increase in fees effective March 1, 2021, per the new Ordinance. This Fund represents the West District.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

143 - MOBILITY FEE WEST DISTRICT SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 20,793,070	\$ 24,662,785	\$ 24,662,785	\$ 0	\$ 3,869,715
Miscellaneous Revenues	\$ 349,751	\$ 349,751	\$ 349,751	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(1,057,141)</u>	<u>\$(1,250,627)</u>	<u>\$(1,250,627)</u>	\$ 0	<u>\$(193,486)</u>
Subtotal:	\$ 20,085,680	\$ 23,761,909	\$ 23,761,909	\$ 0	\$ 3,676,229
Fund Balance	\$ 102,200,703	\$ 57,682,769	\$ 57,682,769	\$ 0	\$(44,517,934)
REVENUES TOTAL:	<u>\$ 122,286,383</u>	<u>\$ 81,444,678</u>	<u>\$ 81,444,678</u>	\$ 0	<u>\$(40,841,705)</u>
EXPENDITURES:					
Operating Expenses	\$ 100,000	\$ 150,000	\$ 150,000	\$ 0	\$ 50,000
Capital Outlay	<u>\$ 92,036,808</u>	<u>\$ 48,303,858</u>	<u>\$ 48,303,858</u>	\$ 0	<u>\$(43,732,950)</u>
Subtotal:	\$ 92,136,808	\$ 48,453,858	\$ 48,453,858	\$ 0	\$(43,682,950)
Transfers Out	\$ 35,533	\$ 91,346	\$ 91,346	\$ 0	\$ 55,813
Reserves - Capital	<u>\$ 30,114,042</u>	<u>\$ 32,899,474</u>	<u>\$ 32,899,474</u>	\$ 0	<u>\$ 2,785,432</u>
EXPENDITURES TOTAL:	<u>\$ 122,286,383</u>	<u>\$ 81,444,678</u>	<u>\$ 81,444,678</u>	\$ 0	<u>\$(40,841,705)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

143 - MOBILITY FEE WEST DISTRICT SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	7,145,521	48,303,858	-43,732,950
Capital Outlay:	\$30,770,784	\$92,036,808	\$84,251,891	\$7,145,521	\$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	\$7,242,151	\$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 is to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees, and charges as set forth in the new provision of the safety act.

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. Additional revenues include Interest and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

145 - RED LIGHT CAMERAS SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Judgment, Fines & Forfeits	\$ 730,490	\$ 730,490	\$ 730,490	\$ 0	\$ 0
Miscellaneous Revenues	\$ 6,262	\$ 6,262	\$ 6,262	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(36,838)</u>	<u>\$(36,838)</u>	<u>\$(36,838)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 699,914	\$ 699,914	\$ 699,914	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 1,180,539</u>	<u>\$ 1,467,946</u>	<u>\$ 1,467,946</u>	<u>\$ 0</u>	<u>\$ 287,407</u>
REVENUES TOTAL:	<u>\$ 1,880,453</u>	<u>\$ 2,167,860</u>	<u>\$ 2,167,860</u>	<u>\$ 0</u>	<u>\$ 287,407</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 670,200</u>	<u>\$ 657,700</u>	<u>\$ 657,700</u>	<u>\$ 0</u>	<u>\$(12,500)</u>
Subtotal:	\$ 670,200	\$ 657,700	\$ 657,700	\$ 0	\$(12,500)
Transfers Out	\$ 7,200	\$ 12,516	\$ 12,516	\$ 0	\$ 5,316
<u>Reserves - Restricted</u>	<u>\$ 1,203,053</u>	<u>\$ 1,497,644</u>	<u>\$ 1,497,644</u>	<u>\$ 0</u>	<u>\$ 294,591</u>
EXPENDITURES TOTAL:	<u>\$ 1,880,453</u>	<u>\$ 2,167,860</u>	<u>\$ 2,167,860</u>	<u>\$ 0</u>	<u>\$ 287,407</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

145 - RED LIGHT CAMERAS SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	450,693	655,200	655,200	345,932	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	\$346,090	\$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	\$351,490	\$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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Expenditure adjustments are due to Fund closing and remaining funds allocated to Fund 243 - TDT Revenue Bonds Series 2016**

REVENUES

This Fund has no revenue.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue adjustments are due to Fund closing and remaining funds allocated to Fund 243 - TDT Revenue Bonds Series 2016**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Fund Balance	\$ 150,606	\$ 150,665	\$ 0	\$(150,665)	\$(150,606)
REVENUES TOTAL:	\$ 150,606	\$ 150,665	\$ 0	\$(150,665)	\$(150,606)
<u>EXPENDITURES:</u>					
Reserves - Capital	\$ 150,606	\$ 150,665	\$ 0	\$(150,665)	\$(150,606)
EXPENDITURES TOTAL:	\$ 150,606	\$ 150,665	\$ 0	\$(150,665)	\$(150,606)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY

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

FUND 147 – CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION FUND

TRENDS & ISSUES

<p>The Conservation Lands Perpetual Maintenance & Acquisition Fund includes revenues and appropriations related to perpetual maintenance accounts and acquisition accounts. The Fund consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oaks & Lake Lizzie (7241), Hignite Conservation Area (7242), Holopaw Conservation Area (7295), Poinciana Conservation Area (7465). The cost centers were moved from the General Fund into this new separate Fund to exclusively account for perpetual maintenance funds. The Hignite Conservation Area (7242) is a new cost center that will be established in FY23.</p>

REVENUES

<p>This Fund generates revenues for Rents and Royalties for maintenance and acquisition of conservation properties. Fund Balance includes the remaining balances that were transferred in during FY22 to establish the individual maintenance budgets.</p>
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*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 6,542	\$ 88,985	\$ 88,985	\$ 0	\$ 82,443
Less 5% Statutory Reduction	\$(327)	\$(4,449)	\$(4,449)	\$ 0	\$(4,122)
Subtotal:	\$ 6,215	\$ 84,536	\$ 84,536	\$ 0	\$ 78,321
Transfers In	\$ 972,493	\$ 0	\$ 0	\$ 0	\$(972,493)
Fund Balance	\$ 0	\$ 1,253,788	\$ 1,253,788	\$ 0	\$ 1,253,788
REVENUES TOTAL:	\$ 978,708	\$ 1,338,324	\$ 1,338,324	\$ 0	\$ 359,616
EXPENDITURES:					
Operating Expenses	\$ 978,708	\$ 1,338,324	\$ 1,338,324	\$ 0	\$ 359,616
Subtotal:	\$ 978,708	\$ 1,338,324	\$ 1,338,324	\$ 0	\$ 359,616
EXPENDITURES TOTAL:	\$ 978,708	\$ 1,338,324	\$ 1,338,324	\$ 0	\$ 359,616

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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).

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

148-BUILDING FUND SUMMARY					
	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 9,595,823	\$ 10,072,380	\$ 10,072,380	\$ 0	\$ 476,557
Charges For Services	\$ 200,000	\$ 231,536	\$ 231,536	\$ 0	\$ 31,536
Judgment, Fines & Forfeits	\$ 5,075	\$ 5,075	\$ 5,075	\$ 0	\$ 0
Miscellaneous Revenues	\$ 315,000	\$ 316,683	\$ 316,683	\$ 0	\$ 1,683
Less 5% Statutory Reduction	\$(505,795)	\$(531,284)	\$(531,284)	\$ 0	\$(25,489)
Subtotal:	\$ 9,610,103	\$ 10,094,390	\$ 10,094,390	\$ 0	\$ 484,287
Other Sources	\$ 0	\$ 359,940	\$ 359,940	\$ 0	\$ 359,940
Fund Balance	\$ 20,168,106	\$ 14,099,617	\$ 14,099,617	\$ 0	\$(6,068,489)
REVENUES TOTAL:	\$ 29,778,209	\$ 24,553,947	\$ 24,553,947	\$ 0	\$(5,224,262)
EXPENDITURES:					
Personnel Services	\$ 7,521,437	\$ 7,832,122	\$ 7,893,857	\$ 61,735	\$ 372,420
Operating Expenses	\$ 5,018,390	\$ 9,028,111	\$ 9,171,322	\$ 143,211	\$ 4,152,932
Capital Outlay	\$ 6,653,317	\$ 694,940	\$ 694,940	\$ 0	\$(5,958,377)
Subtotal:	\$ 19,193,144	\$ 17,555,173	\$ 17,760,119	\$ 204,946	\$(1,433,025)
Transfers Out	\$ 856,856	\$ 853,078	\$ 853,078	\$ 0	\$(3,778)
Reserves - Operating	\$ 4,309,252	\$ 4,723,550	\$ 4,738,333	\$ 14,783	\$ 429,081
Reserves - Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 5,418,957	\$ 1,422,146	\$ 1,202,417	\$(219,729)	\$(4,216,540)
EXPENDITURES TOTAL:	\$ 29,778,209	\$ 24,553,947	\$ 24,553,947	\$ 0	\$(5,224,262)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

148-BUILDING FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,558,809	5,195,436	5,195,436	3,289,223	5,392,758	197,322
5120002 - Disaster Relief	8,543	0	0	0	0	0
5122000 - Car Allowance	0	0	0	420	0	0
5122001 - Cell Phone Allowance	0	0	0	90	0	0
5124000 - Exec Deferred Compensation	0	0	0	540	0	0
5126000 - Other Salary	0	0	0	73,350	0	0
5130001 - Vacancy Factor	0	-92,672	-92,672	0	-95,529	-2,857
5140000 - Overtime	27,093	100,500	100,500	50,716	100,500	0
5140002 - Overtime- Code Enforcement	237	0	0	221	0	0
5150300 - Class C Meals	8	0	0	33	0	0
5160000 - Compensated Annual Leave	199,100	0	0	155,313	0	0
5160010 - Compensated Ann Leave Payoff	24,580	0	0	44,174	0	0
5160020 - Compensated Admin Leave	37,802	0	0	36,153	0	0
5170000 - Compensated Sick Leave	87,860	0	0	94,204	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	32,791	0	0
5210000 - Fica Taxes	291,103	405,152	405,152	277,893	417,594	12,442
5220000 - Retirement Contributions	413,792	582,938	582,938	415,048	665,667	82,729
5230000 - Health Insurance	799,631	1,197,944	1,197,944	756,695	1,286,065	88,121
5231000 - Life Insurance	3,910	5,373	5,373	3,550	5,550	177
5232000 - Dental Insurance	20,414	26,521	26,521	18,340	25,874	-647
5233000 - Lt Disability Insurance	6,165	8,486	8,486	5,663	8,725	239
5233100 - St Disability Insurance	11,087	15,253	15,253	10,157	15,641	388
5240000 - Workers' Compensation	52,133	76,506	76,506	43,808	71,012	-5,494
5250000 - Unemployment Compensation	-1,166	0	0	918	0	0
Personnel Services:	\$5,541,102	\$7,521,437	\$7,521,437	\$5,309,301	\$7,893,857	\$372,420
Operating Expenses:						
5310000 - Professional Services	413,313	1,156,500	1,358,162	284,721	4,040,000	2,883,500
5310006 - Legal Fees	81,082	0	0	51,774	0	0
5340000 - Other Contractual Services	1,832,934	2,117,000	2,117,000	1,528,461	3,117,000	1,000,000
5400000 - Travel And Per Diem	5,055	26,751	26,751	6,944	35,825	9,074
5410000 - Communications	31,787	57,675	57,675	25,247	60,160	2,485
5420000 - Freight & Postage Services	1,653	2,240	2,240	914	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	174,519	133,695
5460000 - Repair & Maintenance Svcs	472,463	615,970	615,970	430,462	691,357	75,387
5462000 - Rep & Maint-automotive	13,812	27,360	27,360	17,635	28,970	1,610
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	10,150	0	0
5490501 - OH-Workers' Compensation	19,404	18,893	18,893	18,893	25,218	6,325
5490502 - OH-Property & Liability Insurance	3,851	6,672	6,672	6,672	15,495	8,823
5490503 - OH-Dental Insurance	6,629	6,697	6,697	6,697	6,476	-221
5490504 - OH-Health Insurance	20,131	21,086	21,086	21,086	27,039	5,953
5490505 - OH-Life/AD&D, STD, LTD	3,931	4,402	4,402	4,402	4,817	415
5490509 - OH-Fleet Oversight	2,625	6,068	6,068	6,068	6,402	334
5490510 - OH-Fleet Maint	0	0	0	0	30	30
5490511 - OH-Fleet Fuel	3,800	13,172	13,172	13,172	0	-13,172

148-BUILDING FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	7,494	26,729	26,729	16,323	21,451	-5,278
5512000 - Office Equipment	214	0	0	1,116	0	0
5520000 - Operating Supplies	19,494	49,710	49,710	16,420	45,969	-3,741
5520010 - Computer Software	3,990	11,100	11,100	16,392	22,002	10,902
5520011 - Computer Software, SAAS	106,433	235,000	235,000	5,724	431,630	196,630
5520020 - Computer Hardware, Non-Capital	159,313	259,000	259,000	53,399	64,250	-194,750
5521000 - Gas & Oil	61,905	63,336	63,336	72,242	81,900	18,564
5540000 - Books,pubs,subs & Memberships	7,233	21,115	21,115	10,943	30,452	9,337
5541000 - Registration Fees	6	0	0	0	0	0
5550000 - Training	36,621	102,345	102,345	45,183	113,210	10,865
Operating Expenses:	\$3,703,409	\$5,018,390	\$6,617,587	\$2,780,474	\$9,171,322	\$4,152,932
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	10,961,369	1,662,414	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	\$10,967,369	\$1,662,414	\$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	2,962,807	730,026
5990020 - Reserve For Contingency	0	2,076,471	2,076,471	0	1,775,526	-300,945
Reserves - Operating:	\$0	\$4,309,252	\$4,309,252	\$0	\$4,738,333	\$429,081
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	818,957	0	1,202,417	-4,216,540
Reserves - Stability:	\$0	\$5,418,957	\$818,957	\$0	\$1,202,417	-\$4,216,540
TOTAL EXPENDITURES:	\$10,818,608	\$29,778,209	\$34,739,942	\$10,394,831	\$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) revenues received based on the taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

149-EAST 192 CRA SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 7,511	\$ 3,500	\$ 3,500	\$ 0	\$(4,011)
Less 5% Statutory Reduction	\$(376)	\$(175)	\$(175)	\$ 0	\$ 201
Subtotal:	\$ 7,135	\$ 3,325	\$ 3,325	\$ 0	\$(3,810)
Transfers In	\$ 1,318,111	\$ 1,817,295	\$ 1,817,295	\$ 0	\$ 499,184
Fund Balance	\$ 1,446,861	\$ 588,212	\$ 588,212	\$ 0	\$(858,649)
REVENUES TOTAL:	\$ 2,772,107	\$ 2,408,832	\$ 2,408,832	\$ 0	\$(363,275)
EXPENDITURES:					
Personnel Services	\$ 63,343	\$ 59,812	\$ 60,205	\$ 393	\$(3,138)
Operating Expenses	\$ 289,452	\$ 506,681	\$ 506,851	\$ 170	\$ 217,399
Capital Outlay	\$ 2,344,437	\$ 0	\$ 0	\$ 0	\$(2,344,437)
Subtotal:	\$ 2,697,232	\$ 566,493	\$ 567,056	\$ 563	\$(2,130,176)
Transfers Out	\$ 24,413	\$ 31,176	\$ 31,176	\$ 0	\$ 6,763
Reserves - Operating	\$ 50,462	\$ 59,767	\$ 73,965	\$ 14,198	\$ 23,503
Reserves - Capital	\$ 0	\$ 1,751,396	\$ 1,736,635	\$(14,761)	\$ 1,736,635
EXPENDITURES TOTAL:	\$ 2,772,107	\$ 2,408,832	\$ 2,408,832	\$ 0	\$(363,275)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

149-EAST 192 CRA SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	38,535	43,851	43,851	32,713	41,775	-2,076
5126000 - Other Salary	0	0	0	875	0	0
5130001 - Vacancy Factor	0	-767	-767	0	-732	35
5160000 - Compensated Annual Leave	3,035	0	0	957	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,447	0	0
5160020 - Compensated Admin Leave	93	0	0	92	0	0
5170000 - Compensated Sick Leave	828	0	0	908	0	0
5210000 - Fica Taxes	3,028	3,354	3,354	2,711	3,194	-160
5220000 - Retirement Contributions	4,457	4,745	4,745	4,084	4,977	232
5230000 - Health Insurance	11,208	11,670	11,670	8,289	10,448	-1,222
5231000 - Life Insurance	43	43	43	31	42	-1
5232000 - Dental Insurance	180	180	180	150	246	66
5233000 - Lt Disability Insurance	68	70	70	49	67	-3
5233100 - St Disability Insurance	123	127	127	88	121	-6
5240000 - Workers' Compensation	73	70	70	61	67	-3
Personnel Services:	\$61,671	\$63,343	\$63,343	\$53,454	\$60,205	-\$3,138
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	327	62
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	228	60
5490502 - OH-Property & Liability Insurance	0	43	43	43	29	-14
5490503 - OH-Dental Insurance	62	59	59	59	59	0
5490504 - OH-Health Insurance	187	187	187	187	244	57
5490505 - OH-Life/AD&D, STD, LTD	36	39	39	39	44	5
5540000 - Books,pubs,subs & Memberships	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	\$506,851	\$217,399
Capital Outlay:						
5650000 - Construction In Progress	0	2,344,437	2,344,437	211,323	0	-2,344,437
Capital Outlay:	\$0	\$2,344,437	\$2,344,437	\$211,323	\$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	73,965	23,503
Reserves - Operating:	\$0	\$50,462	\$50,046	\$0	\$73,965	\$23,503
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	608,757	0	1,736,635	1,736,635
Reserves - Capital:	\$0	\$0	\$608,757	\$0	\$1,736,635	\$1,736,635

149-EAST 192 CRA SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
TOTAL EXPENDITURES:	\$87,837	\$2,772,107	\$3,380,448	\$463,466	\$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 the 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.

Changes between the Recommended and Tentative Budgets include preparation for the close-out of the Fund. As a result, the Transfer In and Reserves have been eliminated as all ongoing activities are now reflected in the General Fund. Additionally, the estimated remaining Fund Balance is being transferred out to the General Fund.

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.

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 50,629	\$ 0	\$ 0	\$ 0	\$(50,629)
Less 5% Statutory Reduction	\$(2,531)	\$ 0	\$ 0	\$ 0	\$ 2,531
Subtotal:	\$ 48,098	\$ 0	\$ 0	\$ 0	\$(48,098)
Transfers In	\$ 4,548,890	\$ 5,896,732	\$ 0	\$(5,896,732)	\$(4,548,890)
Fund Balance	\$ 4,147,219	\$ 8,269,886	\$ 8,269,886	\$ 0	\$ 4,122,667
REVENUES TOTAL:	\$ 8,744,207	\$ 14,166,618	\$ 8,269,886	\$(5,896,732)	\$(474,321)
EXPENDITURES:					
Personnel Services	\$ 337,353	\$ 0	\$ 0	\$ 0	\$(337,353)
Operating Expenses	\$ 4,882,882	\$ 0	\$ 0	\$ 0	\$(4,882,882)
Capital Outlay	\$ 3,100,000	\$ 0	\$ 0	\$ 0	\$(3,100,000)
Subtotal:	\$ 8,320,235	\$ 0	\$ 0	\$ 0	\$(8,320,235)
Transfers Out	\$ 70,024	\$ 0	\$ 8,269,886	\$ 8,269,886	\$ 8,199,862
Reserves - Operating	\$ 353,948	\$ 0	\$ 0	\$ 0	\$(353,948)
Reserves - Capital	\$ 0	\$ 5,896,732	\$ 0	\$(5,896,732)	\$ 0
Reserves - Stability	\$ 0	\$ 8,269,886	\$ 0	\$(8,269,886)	\$ 0
EXPENDITURES TOTAL:	\$ 8,744,207	\$ 14,166,618	\$ 8,269,886	\$(5,896,732)	\$(474,321)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	160,989	246,145	246,145	130,621	0	-246,145
5120002 - Disaster Relief	292	0	0	0	0	0
5122000 - Car Allowance	0	0	0	315	0	0
5122001 - Cell Phone Allowance	0	0	0	68	0	0
5124000 - Exec Deferred Compensation	0	0	0	405	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	6,877	0	0
5160010 - Compensated Ann Leave Payoff	8,538	0	0	1,830	0	0
5160020 - Compensated Admin Leave	1,265	0	0	735	0	0
5170000 - Compensated Sick Leave	7,003	0	0	2,815	0	0
5170010 - Compensated Sick Leave Payoff	11,275	0	0	0	0	0
5210000 - Fica Taxes	14,034	18,836	18,836	10,331	0	-18,836
5220000 - Retirement Contributions	24,599	36,576	36,576	20,465	0	-36,576
5230000 - Health Insurance	24,141	35,093	35,093	21,704	0	-35,093
5231000 - Life Insurance	190	247	247	136	0	-247
5232000 - Dental Insurance	924	1,086	1,086	565	0	-1,086
5233000 - Lt Disability Insurance	299	396	396	213	0	-396
5233100 - St Disability Insurance	524	674	674	360	0	-674
5240000 - Workers' Compensation	2,521	2,610	2,610	1,384	0	-2,610
5250000 - Unemployment Compensation	258	0	0	5,225	0	0
Personnel Services:	\$272,138	\$337,353	\$337,353	\$205,860	\$0	-\$337,353
Operating Expenses:						
5310000 - Professional Services	373,054	3,322,409	3,322,409	219,544	0	-3,322,409
5340000 - Other Contractual Services	129	530	530	64	0	-530
5400000 - Travel And Per Diem	0	5,300	5,300	28	0	-5,300
5410000 - Communications	2,404	3,407	3,407	2,228	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	131	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 Insurance	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	674	0	-600
5512000 - Office Equipment	0	800	800	0	0	-800
5520000 - Operating Supplies	286	1,250	1,250	281	0	-1,250
5521000 - Gas & Oil	2,034	5,770	5,770	137	0	-5,770
5540000 - Books,pubs,subs & Memberships	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 SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:	\$400,160	\$4,882,882	\$4,882,882	\$246,073	\$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	8,269,886	8,199,862
Transfers Out:	\$118,555	\$70,024	\$70,024	\$70,024	\$8,269,886	\$8,199,862
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	0	0
Reserves - Capital:	\$0	\$0	\$7,064,764	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$825,886	\$8,744,207	\$15,984,048	\$3,119,348	\$8,269,886	-\$474,321

FUND 151 – CDBG FUND

TRENDS & ISSUES

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

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

151-CDBG FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 5,288,966	\$ 5,065,838	\$ 5,065,838	\$ 0	\$(223,128)
Subtotal:	\$ 5,288,966	\$ 5,065,838	\$ 5,065,838	\$ 0	\$(223,128)
<u>Fund Balance</u>	\$ 305,649	\$ 85,123	\$ 85,123	\$ 0	\$(220,526)
REVENUES TOTAL:	\$ 5,594,615	\$ 5,150,961	\$ 5,150,961	\$ 0	\$(443,654)
EXPENDITURES:					
Personnel Services	\$ 250,157	\$ 223,430	\$ 223,430	\$ 0	\$(26,727)
Operating Expenses	\$ 4,918,809	\$ 4,602,531	\$ 4,602,531	\$ 0	\$(316,278)
Capital Outlay	\$ 305,649	\$ 225,000	\$ 225,000	\$ 0	\$(80,649)
<u>Grants and Aids</u>	\$ 120,000	\$ 100,000	\$ 100,000	\$ 0	\$(20,000)
Subtotal:	\$ 5,594,615	\$ 5,150,961	\$ 5,150,961	\$ 0	\$(443,654)
EXPENDITURES TOTAL:	\$ 5,594,615	\$ 5,150,961	\$ 5,150,961	\$ 0	\$(443,654)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

151-CDBG FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	63,575	168,255	168,255	99,865	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	1,630	2,500	0
5160000 - Compensated Annual Leave	4,034	0	0	3,647	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,196	0	0
5160020 - Compensated Admin Leave	409	0	0	1,163	0	0
5170000 - Compensated Sick Leave	3,686	0	0	1,710	0	0
5210000 - Fica Taxes	5,344	13,062	13,062	8,239	11,651	-1,411
5220000 - Retirement Contributions	8,091	18,476	18,476	12,207	18,138	-338
5230000 - Health Insurance	22,059	47,220	47,220	29,937	40,575	-6,645
5231000 - Life Insurance	75	172	172	104	155	-17
5232000 - Dental Insurance	553	1,077	1,077	621	918	-159
5233000 - Lt Disability Insurance	116	272	272	162	243	-29
5233100 - St Disability Insurance	210	494	494	293	441	-53
5240000 - Workers' Compensation	225	1,617	1,617	1,393	1,696	79
Personnel Services:	\$115,136	\$250,157	\$250,157	\$167,191	\$223,430	-\$26,727
Operating Expenses:						
5310000 - Professional Services	20,744	21,357	21,357	18,275	50,000	28,643
5400000 - Travel And Per Diem	325	9,000	9,000	3,594	10,000	1,000
5410000 - Communications	433	500	500	483	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	336	950	0
5480000 - Promotional Activities	0	5,000	5,000	7,393	5,000	0
5488000 - Promotional-ads/media Buys	5,657	5,000	5,000	4,381	7,500	2,500
5490000 - Oth Current Chgs & Obligations	1,670,237	4,855,702	4,930,986	985,401	4,503,581	-352,121
5511000 - Office Supplies	1,133	5,000	5,000	2,531	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 & Memberships	4,190	3,600	3,600	2,740	3,600	0
5541000 - Registration Fees	600	5,000	5,000	5,380	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	\$4,994,093	\$1,033,582	\$4,602,531	-\$316,278
Capital Outlay:						
5650000 - Construction In Progress	391,320	305,649	932,293	188,819	225,000	-80,649
Capital Outlay:	\$391,320	\$305,649	\$932,293	\$188,819	\$225,000	-\$80,649
Grants and Aids:						
5810000 - Aids To Gov't Agencies	100,993	120,000	139,020	136,979	100,000	-20,000
Grants and Aids:	\$100,993	\$120,000	\$139,020	\$136,979	\$100,000	-\$20,000
TOTAL EXPENDITURES:	\$2,311,939	\$5,594,615	\$6,315,563	\$1,526,571	\$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 29 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

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. Additional revenues include Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,414,677	\$ 1,632,031	\$ 1,632,031	\$ 0	\$ 217,354
<u>Less 5% Statutory Reduction</u>	<u>\$(70,734)</u>	<u>\$(81,603)</u>	<u>\$(81,603)</u>	<u>\$ 0</u>	<u>\$(10,869)</u>
Subtotal:	\$ 1,343,943	\$ 1,550,428	\$ 1,550,428	\$ 0	\$ 206,485
<u>Fund Balance</u>	<u>\$ 764,998</u>	<u>\$ 558,780</u>	<u>\$ 558,780</u>	<u>\$ 0</u>	<u>\$(206,218)</u>
REVENUES TOTAL:	<u>\$ 2,108,941</u>	<u>\$ 2,109,208</u>	<u>\$ 2,109,208</u>	<u>\$ 0</u>	<u>\$ 267</u>
EXPENDITURES:					
Operating Expenses	\$ 1,736,289	\$ 1,713,080	\$ 1,713,080	\$ 0	\$(23,209)
<u>Capital Outlay</u>	<u>\$ 44,378</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(44,378)</u>
Subtotal:	\$ 1,780,667	\$ 1,713,080	\$ 1,713,080	\$ 0	\$(67,587)
Transfers Out	\$ 298,274	\$ 326,128	\$ 326,128	\$ 0	\$ 27,854
<u>Reserves - Operating</u>	<u>\$ 30,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 0</u>	<u>\$ 40,000</u>
EXPENDITURES TOTAL:	<u>\$ 2,108,941</u>	<u>\$ 2,109,208</u>	<u>\$ 2,109,208</u>	<u>\$ 0</u>	<u>\$ 267</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	72,807	66,580	-21,180
5410000 - Communications	2,795	3,260	3,260	2,752	3,260	0
5430000 - Utility Services	573,503	676,416	710,559	526,109	769,389	92,973
5440000 - Rentals And Leases	9,350	10,800	10,800	10,800	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	978,170	327,576	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	\$1,959,574	\$979,235	\$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	42,904	23,026	48,963	6,523
Transfers Out:	\$286,787	\$298,274	\$298,620	\$214,813	\$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	\$1,194,048	\$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 5 subdivisions. The budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

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. Additional revenues include Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 37,938	\$ 40,548	\$ 40,548	\$ 0	\$ 2,610
<u>Less 5% Statutory Reduction</u>	<u>\$(1,897)</u>	<u>\$(1,908)</u>	<u>\$(1,908)</u>	<u>\$ 0</u>	<u>\$(11)</u>
Subtotal:	\$ 36,041	\$ 38,640	\$ 38,640	\$ 0	\$ 2,599
<u>Fund Balance</u>	<u>\$ 54,065</u>	<u>\$ 54,745</u>	<u>\$ 54,745</u>	<u>\$ 0</u>	<u>\$ 680</u>
REVENUES TOTAL:	<u>\$ 90,106</u>	<u>\$ 93,385</u>	<u>\$ 93,385</u>	<u>\$ 0</u>	<u>\$ 3,279</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 42,441</u>	<u>\$ 46,744</u>	<u>\$ 46,744</u>	<u>\$ 0</u>	<u>\$ 4,303</u>
Subtotal:	\$ 42,441	\$ 46,744	\$ 46,744	\$ 0	\$ 4,303
Transfers Out	\$ 15,403	\$ 14,379	\$ 14,379	\$ 0	\$(1,024)
<u>Reserves - Restricted</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 90,106</u>	<u>\$ 93,385</u>	<u>\$ 93,385</u>	<u>\$ 0</u>	<u>\$ 3,279</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	7,398	10,445	376
5460000 - Repair & Maintenance Svcs	14,451	31,613	36,587	10,969	35,487	3,874
Operating Expenses:	\$23,221	\$42,441	\$48,260	\$19,098	\$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	\$30,650	\$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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures increased \$2,000,000 for Road Milling and Resurfacing, based on Board direction to ensure the County can maintain its commitment of annual milling/resurfacing in light of the rising cost of materials**

REVENUES

The major revenue sources for this Fund are the 2 cent tax per gallon on motor fuel and Transfers In. The Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses. Additionally, other revenues include lease proceeds for vehicles, Interest, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers In from the General Fund increased \$2,000,000 in order to fund the increase for Road Milling and Resurfacing**

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Intergovernmental Revenue	\$ 3,946,316	\$ 4,254,420	\$ 4,254,420	\$ 0	\$ 308,104
Miscellaneous Revenues	\$ 19,516	\$ 19,516	\$ 19,516	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(198,292)	\$(213,697)	\$(213,697)	\$ 0	\$(15,405)
Subtotal:	\$ 3,767,540	\$ 4,060,239	\$ 4,060,239	\$ 0	\$ 292,699
Transfers In	\$ 9,368,270	\$ 9,911,675	\$ 11,911,675	\$ 2,000,000	\$ 2,543,405
Other Sources	\$ 3,413,846	\$ 1,354,719	\$ 1,354,719	\$ 0	\$(2,059,127)
Fund Balance	\$ 812,294	\$ 1,264,233	\$ 1,264,233	\$ 0	\$ 451,939
REVENUES TOTAL:	\$ 17,361,950	\$ 16,590,866	\$ 18,590,866	\$ 2,000,000	\$ 1,228,916
EXPENDITURES:					
Operating Expenses	\$ 12,750,000	\$ 12,750,000	\$ 14,750,000	\$ 2,000,000	\$ 2,000,000
Capital Outlay	\$ 3,413,846	\$ 1,354,719	\$ 1,354,719	\$ 0	\$(2,059,127)
Debt Service	\$ 787,272	\$ 1,537,900	\$ 1,537,900	\$ 0	\$ 750,628
Subtotal:	\$ 16,951,118	\$ 15,642,619	\$ 17,642,619	\$ 2,000,000	\$ 691,501
Transfers Out	\$ 137,659	\$ 179,296	\$ 179,296	\$ 0	\$ 41,637
Reserves - Debt	\$ 273,173	\$ 768,951	\$ 768,951	\$ 0	\$ 495,778
EXPENDITURES TOTAL:	\$ 17,361,950	\$ 16,590,866	\$ 18,590,866	\$ 2,000,000	\$ 1,228,916

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 Resurfacing	12,032,650	12,000,000	12,235,587	12,211,449	14,000,000	2,000,000
5460009 - Dirt Road Maintenance/Paving	578,067	750,000	921,933	241,815	750,000	0
Operating Expenses:	\$12,658,221	\$12,750,000	\$13,157,520	\$12,453,264	\$14,750,000	\$2,000,000
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	747,002	1,428,318	724,578
5720000 - Interest	80,901	83,532	83,532	82,728	109,582	26,050
Debt Service:	\$546,342	\$787,272	\$787,272	\$829,730	\$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	\$13,932,392	\$18,590,866	\$1,228,916

FUND 155 – WEST 192 MSBU PHASE 1 FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures increased primarily due to Printing & Binding for the mailing of W192 Notices, which were partially offset by decreases to the Tax Collector's fees**
- **Reserves were adjusted per Policy and to offset the needed adjustments**

REVENUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenues decreased due to a reduction in the anticipated Special Assessments revenue based on qualifying units**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

155-WEST 192 MSBU PHASE I SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,834,481	\$ 2,834,481	\$ 2,700,749	\$(133,732)	\$(133,732)
Miscellaneous Revenues	\$ 202,381	\$ 162,820	\$ 162,820	\$ 0	\$(39,561)
Less 5% Statutory Reduction	\$(151,843)	\$(149,865)	\$(143,178)	\$ 6,687	\$ 8,665
Subtotal:	\$ 2,885,019	\$ 2,847,436	\$ 2,720,391	\$(127,045)	\$(164,628)
Fund Balance	\$ 3,109,322	\$ 2,217,212	\$ 2,120,763	\$(96,449)	\$(988,559)
REVENUES TOTAL:	\$ 5,994,341	\$ 5,064,648	\$ 4,841,154	\$(223,494)	\$(1,153,187)
EXPENDITURES:					
Personnel Services	\$ 261,639	\$ 259,276	\$ 255,295	\$(3,981)	\$(6,344)
Operating Expenses	\$ 2,742,384	\$ 2,805,431	\$ 2,814,774	\$ 9,343	\$ 72,390
Capital Outlay	\$ 1,000,000	\$ 300,000	\$ 300,000	\$ 0	\$(700,000)
Subtotal:	\$ 4,004,023	\$ 3,364,707	\$ 3,370,069	\$ 5,362	\$(633,954)
Transfers Out	\$ 144,219	\$ 125,678	\$ 125,678	\$ 0	\$(18,541)
Reserves - Operating	\$ 846,100	\$ 850,768	\$ 845,407	\$(5,361)	\$(693)
Reserves - Capital	\$ 999,999	\$ 723,495	\$ 500,000	\$(223,495)	\$(499,999)
EXPENDITURES TOTAL:	\$ 5,994,341	\$ 5,064,648	\$ 4,841,154	\$(223,494)	\$(1,153,187)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

155-WEST 192 MSBU PHASE I SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	84,492	178,086	178,086	82,623	174,881	-3,205
5122000 - Car Allowance	0	0	0	105	0	0
5122001 - Cell Phone Allowance	0	0	0	23	0	0
5124000 - Exec Deferred Compensation	0	0	0	135	0	0
5126000 - Other Salary	0	0	0	1,625	0	0
5130001 - Vacancy Factor	0	-3,118	-3,118	0	-2,976	142
5140002 - Overtime- Code Enforcement	0	0	0	271	0	0
5160000 - Compensated Annual Leave	8,257	0	0	4,490	0	0
5160010 - Compensated Ann Leave Payoff	3,659	0	0	734	0	0
5160020 - Compensated Admin Leave	632	0	0	392	0	0
5170000 - Compensated Sick Leave	2,341	0	0	1,130	0	0
5170010 - Compensated Sick Leave Payoff	4,832	0	0	0	0	0
5210000 - Fica Taxes	7,278	13,622	13,622	6,516	13,012	-610
5220000 - Retirement Contributions	13,973	29,234	29,234	13,517	29,620	386
5230000 - Health Insurance	15,799	38,717	38,717	15,435	35,601	-3,116
5231000 - Life Insurance	97	180	180	82	172	-8
5232000 - Dental Insurance	416	711	711	362	825	114
5233000 - Lt Disability Insurance	153	284	284	128	270	-14
5233100 - St Disability Insurance	270	487	487	220	462	-25
5240000 - Workers' Compensation	2,629	3,436	3,436	2,318	3,428	-8
Personnel Services:	\$144,828	\$261,639	\$261,639	\$130,105	\$255,295	-\$6,344
Operating Expenses:						
5312000 - Tax Collector Fees	66,381	62,776	62,776	61,754	56,690	-6,086
5340000 - Other Contractual Services	662	765	765	251	765	0
5400000 - Travel And Per Diem	0	650	650	0	650	0
5410000 - Communications	5,262	6,122	6,122	4,655	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	252,202	315,000	250
5440000 - Rentals And Leases	845	780	780	585	780	0
5450000 - Insurance	7,620	1,669	1,669	1,669	12,413	10,744
5460000 - Repair & Maintenance Svcs	2,132,878	2,282,988	2,327,788	1,882,977	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	7,577	6,000	5,000
5490501 - OH-Workers' Compensation	648	612	612	612	775	163
5490502 - OH-Property & Liability Insurance	1,198	273	273	273	1,102	829
5490503 - OH-Dental Insurance	221	217	217	217	200	-17
5490504 - OH-Health Insurance	671	685	685	685	830	145
5490505 - OH-Life/AD&D, STD, LTD	129	143	143	143	149	6
5490509 - OH-Fleet Oversight	210	492	492	492	0	-492
5490511 - OH-Fleet Fuel	304	1,068	1,068	1,068	0	-1,068
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	3,103	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 & Memberships	1,245	4,000	4,000	2,495	4,045	45
5550000 - Training	89	550	550	0	600	50

155-WEST 192 MSBU PHASE I SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:	\$2,514,553	\$2,742,384	\$2,787,184	\$2,222,118	\$2,814,774	\$72,390
Capital Outlay:						
5650000 - Construction In Progress	0	1,000,000	1,000,000	212,279	300,000	-700,000
Capital Outlay:	\$0	\$1,000,000	\$1,000,000	\$212,279	\$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	532,625	10,361
5990020 - Reserve For Contingency	0	323,836	323,836	0	312,782	-11,054
Reserves - Operating:	\$0	\$846,100	\$846,100	\$0	\$845,407	-\$693
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	500,000	500,000
Reserves - Capital:	\$0	\$999,999	\$1,452,787	\$0	\$500,000	-\$499,999
TOTAL EXPENDITURES:	\$2,726,631	\$5,994,341	\$6,491,929	\$2,672,667	\$4,841,154	-\$1,153,187

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 for ongoing projects and grants will be carried forward later on in the budget process to ensure estimates are as accurate as possible.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating increased due to the addition of the Master Surface Water Management Plan Grant**

REVENUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue increased due to the addition of the grant mentioned above**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 98,242,447	\$ 34,944,603	\$ 36,204,603	\$ 1,260,000	\$(62,037,844)
Subtotal:	\$ 98,242,447	\$ 34,944,603	\$ 36,204,603	\$ 1,260,000	\$(62,037,844)
<u>Fund Balance</u>	\$ 209,133	\$ 0	\$ 0	\$ 0	\$(209,133)
REVENUES TOTAL:	\$ 98,451,580	\$ 34,944,603	\$ 36,204,603	\$ 1,260,000	\$(62,246,977)
EXPENDITURES:					
Personnel Services	\$ 6,034,717	\$ 4,559,674	\$ 4,572,337	\$ 12,663	\$(1,462,380)
Operating Expenses	\$ 38,143,844	\$ 962,765	\$ 2,210,102	\$ 1,247,337	\$(35,933,742)
Capital Outlay	\$ 38,783,622	\$ 22,458,522	\$ 22,458,522	\$ 0	\$(16,325,100)
<u>Grants and Aids</u>	\$ 15,357,471	\$ 6,963,642	\$ 6,963,642	\$ 0	\$(8,393,829)
Subtotal:	\$ 98,319,654	\$ 34,944,603	\$ 36,204,603	\$ 1,260,000	\$(62,115,051)
<u>Transfers Out</u>	\$ 131,926	\$ 0	\$ 0	\$ 0	\$(131,926)
EXPENDITURES TOTAL:	\$ 98,451,580	\$ 34,944,603	\$ 36,204,603	\$ 1,260,000	\$(62,246,977)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

156-FEDERAL AND STATE GRANTS FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	357,226	5,902,572	2,977,886	727,383	3,917,211	-1,985,361
5120002 - Disaster Relief	558	0	0	0	0	0
5126000 - Other Salary	0	0	0	3,750	0	0
5130001 - Vacancy Factor	0	-2,475	-2,475	0	0	2,475
5130002 - Other Salaries & Wages-Standby	0	0	0	2,470	0	0
5140000 - Overtime	9,325	20,000	20,000	36,657	0	-20,000
5150000 - Incentive Pay	0	0	631,575	6,355	0	0
5150010 - Uniform Allowance	0	0	0	3,150	0	0
5150030 - Educ Incentive Firefighters	0	0	0	1,620	0	0
5150100 - Wellness Incentive	0	0	0	5,160	0	0
5160000 - Compensated Annual Leave	21,169	0	0	9,543	0	0
5160010 - Compensated Ann Leave Payoff	873	0	0	0	0	0
5160020 - Compensated Admin Leave	2,277	0	0	928	0	0
5170000 - Compensated Sick Leave	11,239	0	0	14,335	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	60,899	76,082	56,125
5220000 - Retirement Contributions	41,752	28,226	846,724	173,910	256,954	228,728
5230000 - Health Insurance	78,730	63,014	1,030,329	125,223	264,136	201,122
5231000 - Life Insurance	398	267	3,772	566	1,001	734
5232000 - Dental Insurance	2,255	1,568	24,935	3,660	7,216	5,648
5233000 - Lt Disability Insurance	621	417	5,728	905	1,595	1,178
5233100 - St Disability Insurance	1,123	754	10,558	1,640	2,880	2,126
5240000 - Workers' Compensation	674	417	157,140	27,871	45,262	44,845
5250000 - Unemployment Compensation	138	0	0	0	0	0
Personnel Services:	\$15,684,091	\$6,034,717	\$5,971,808	\$1,206,024	\$4,572,337	-\$1,462,380
Operating Expenses:						
5310000 - Professional Services	1,043	10,000	2,038,270	183,423	1,261,000	1,251,000
5310007 - Inmate Medical Reimb	1,342,895	0	0	0	0	0
5340000 - Other Contractual Services	627,154	416,025	6,824,714	3,563,199	416,025	0
5400000 - Travel And Per Diem	332	8,284	9,702	3,588	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	814	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	57,751,682	74,914	368,902	-37,134,610
5490501 - OH-Workers' Compensation	0	844	844	844	0	-844
5490503 - OH-Dental Insurance	0	299	299	299	0	-299
5490504 - OH-Health Insurance	0	940	940	940	0	-940
5490505 - OH-Life/AD&D, STD, LTD	0	197	197	197	0	-197
5511000 - Office Supplies	23,747	20,000	20,000	13,669	20,000	0
5512000 - Office Equipment	2,408	0	40,303	51,785	0	0
5520000 - Operating Supplies	64,251	67,114	141,839	90,931	13,989	-53,125
5520003 - Operating Supplies - Communicatio	23,882	0	0	0	0	0
5520010 - Computer Software	1,492	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	0	0	32,604	22,150	0	0

156-FEDERAL AND STATE GRANTS FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5522000 - Chemicals	53,836	31,916	31,916	31,916	31,916	0
5523000 - Protective Clothing	0	0	3,268	481	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 & Memberships	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	\$66,991,201	\$4,067,070	\$2,210,102	-\$35,933,742
Capital Outlay:						
5640000 - Machinery & Equipment	88,073	121,180	166,356	75,670	0	-121,180
5650000 - Construction In Progress	2,356,299	38,662,442	57,077,895	6,795,550	22,458,522	-16,203,920
Capital Outlay:	\$2,444,372	\$38,783,622	\$57,244,251	\$6,871,220	\$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	12,475,000	0	0
5820004 - AIDS TO NON-PROFITS ORG	0	0	0	150,000	0	0
5830003 - Rent Assistance	5,189,484	14,725,499	13,949,536	6,036,161	6,963,642	-7,761,857
5830005 - Utilities Assistance	429,419	631,972	570,582	477,273	0	-631,972
Grants and Aids:	\$5,673,338	\$15,357,471	\$27,714,347	\$19,200,918	\$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	\$158,032,708	\$31,426,137	\$36,204,603	-\$62,246,977

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.

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from inter-local agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority, and the Osceola School District, who pay for the service they receive. Inter-fund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios. Additional revenues include Interest, Rents and Royalties, and Fund Balance.

Between the Recommended and Tentative Budgets, a correction was made to the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 872,851	\$ 1,006,661	\$ 1,006,661	\$ 0	\$ 133,810
Judgment, Fines & Forfeits	\$ 220,648	\$ 266,700	\$ 266,700	\$ 0	\$ 46,052
Miscellaneous Revenues	\$ 37,044	\$ 38,751	\$ 38,751	\$ 0	\$ 1,707
Less 5% Statutory Reduction	\$(56,527)	\$(65,606)	\$(65,606)	\$ 0	\$(9,079)
Subtotal:	\$ 1,074,016	\$ 1,246,506	\$ 1,246,506	\$ 0	\$ 172,490
Transfers In	\$ 1,278,479	\$ 1,402,195	\$ 1,402,195	\$ 0	\$ 123,716
Fund Balance	\$ 809,340	\$ 1,628,276	\$ 826,812	\$(801,464)	\$ 17,472
REVENUES TOTAL:	\$ 3,161,835	\$ 4,276,977	\$ 3,475,513	\$(801,464)	\$ 313,678
EXPENDITURES:					
Personnel Services	\$ 248,337	\$ 338,119	\$ 342,474	\$ 4,355	\$ 94,137
Operating Expenses	\$ 2,053,230	\$ 2,134,585	\$ 2,133,663	\$(922)	\$ 80,433
Capital Outlay	\$ 60,000	\$ 90,000	\$ 90,000	\$ 0	\$ 30,000
Subtotal:	\$ 2,361,567	\$ 2,562,704	\$ 2,566,137	\$ 3,433	\$ 204,570
Transfers Out	\$ 121,190	\$ 347,201	\$ 347,201	\$ 0	\$ 226,011
Reserves - Operating	\$ 646,069	\$ 751,975	\$ 562,175	\$(189,800)	\$(83,894)
Reserves - Stability	\$ 33,009	\$ 615,097	\$ 0	\$(615,097)	\$(33,009)
EXPENDITURES TOTAL:	\$ 3,161,835	\$ 4,276,977	\$ 3,475,513	\$(801,464)	\$ 313,678

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	151,880	172,186	172,186	139,785	226,300	54,114
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	-4,001	-901
5140000 - Overtime	6,454	5,000	5,000	5,760	7,110	2,110
5160000 - Compensated Annual Leave	9,103	0	0	7,536	0	0
5160020 - Compensated Admin Leave	684	0	0	672	0	0
5170000 - Compensated Sick Leave	4,733	0	0	3,017	0	0
5210000 - Fica Taxes	12,545	13,552	13,552	11,519	17,490	3,938
5220000 - Retirement Contributions	18,503	20,150	20,150	18,897	31,212	11,062
5230000 - Health Insurance	33,490	35,166	35,166	30,572	57,014	21,848
5231000 - Life Insurance	158	181	181	138	233	52
5232000 - Dental Insurance	770	768	768	667	1,042	274
5233000 - Lt Disability Insurance	249	283	283	221	365	82
5233100 - St Disability Insurance	451	511	511	401	661	150
5240000 - Workers' Compensation	3,713	3,640	3,640	3,276	5,048	1,408
Personnel Services:	\$242,969	\$248,337	\$248,337	\$225,009	\$342,474	\$94,137
Operating Expenses:						
5310000 - Professional Services	142,438	195,565	195,565	184,467	201,431	5,866
5313000 - Legal & Engineering Svcs	0	450	450	450	100	-350
5340000 - Other Contractual Services	718	650	650	384	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	18,693	22,772	6
5420000 - Freight & Postage Services	475	400	400	535	800	400
5430000 - Utility Services	68,120	70,000	70,000	64,693	71,400	1,400
5440000 - Rentals And Leases	55,562	63,959	63,959	58,297	67,474	3,515
5450000 - Insurance	49,621	49,423	49,423	49,423	52,799	3,376
5460000 - Repair & Maintenance Svcs	1,519,095	1,588,964	1,588,964	1,398,858	1,624,852	35,888
5462000 - Rep & Maint-automotive	1,468	1,200	1,200	147	1,040	-160
5490000 - Oth Current Chgs & Obligations	75	0	0	0	0	0
5490501 - OH-Workers' Compensation	804	522	522	522	1,016	494
5490502 - OH-Property & Liability Insurance	7,799	8,079	8,079	8,079	4,688	-3,391
5490503 - OH-Dental Insurance	274	185	185	185	261	76
5490504 - OH-Health Insurance	834	583	583	583	1,090	507
5490505 - OH-Life/AD&D, STD, LTD	305	121	121	121	194	73
5490509 - OH-Fleet Oversight	525	328	328	328	388	60
5490510 - OH-Fleet Maint	0	0	0	0	160	160
5490511 - OH-Fleet Fuel	760	712	712	712	0	-712
5511000 - Office Supplies	933	900	900	355	900	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	6,646	18,331	18,331	1,028	41,079	22,748
5520010 - Computer Software	8,500	0	0	0	8,500	8,500
5520020 - Computer Hardware, Non-Capital	0	0	0	0	1,500	1,500
5521000 - Gas & Oil	3,326	16,500	16,500	8,164	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 & Memberships	345	499	499	201	499	0

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	440	440	440	0	440	0
5550000 - Training	0	7,125	7,125	400	7,575	450
Operating Expenses:	\$1,894,039	\$2,053,230	\$2,053,230	\$1,797,517	\$2,133,663	\$80,433
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	470,556	66,763
5990020 - Reserve For Contingency	0	242,276	328,655	0	91,619	-150,657
Reserves - Operating:	\$0	\$646,069	\$732,448	\$0	\$562,175	-\$83,894
Reserves - Stability:						
5990080 - Reserve For Stability	0	33,009	71,350	0	0	-33,009
Reserves - Stability:	\$0	\$33,009	\$71,350	\$0	\$0	-\$33,009
TOTAL EXPENDITURES:	\$2,284,089	\$3,161,835	\$3,286,555	\$2,113,418	\$3,475,513	\$313,678

FUND 168 – SECTION 8 FUND

TRENDS & ISSUES

<p>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.</p>
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REVENUES

<p>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.</p>

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

168-SECTION 8 FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Intergovernmental Revenue	\$ 19,520,187	\$ 23,523,676	\$ 23,523,676	\$ 0	\$ 4,003,489
Miscellaneous Revenues	\$ 1,440	\$ 962	\$ 962	\$ 0	\$(478)
Less 5% Statutory Reduction	\$(72)	\$(48)	\$(48)	\$ 0	\$ 24
Subtotal:	\$ 19,521,555	\$ 23,524,590	\$ 23,524,590	\$ 0	\$ 4,003,035
Fund Balance	\$ 3,143,730	\$ 3,810,397	\$ 3,810,397	\$ 0	\$ 666,667
REVENUES TOTAL:	\$ 22,665,285	\$ 27,334,987	\$ 27,334,987	\$ 0	\$ 4,669,702
EXPENDITURES:					
Personnel Services	\$ 998,774	\$ 1,015,610	\$ 1,006,069	\$(9,541)	\$ 7,295
Operating Expenses	\$ 21,581,156	\$ 26,247,377	\$ 26,256,918	\$ 9,541	\$ 4,675,762
Capital Outlay	\$ 13,355	\$ 0	\$ 0	\$ 0	\$(13,355)
Subtotal:	\$ 22,593,285	\$ 27,262,987	\$ 27,262,987	\$ 0	\$ 4,669,702
Transfers Out	\$ 72,000	\$ 72,000	\$ 72,000	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 22,665,285	\$ 27,334,987	\$ 27,334,987	\$ 0	\$ 4,669,702

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

168-SECTION 8 FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	467,642	656,262	656,262	474,041	678,707	22,445
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	-11,868	-297
5140000 - Overtime	29,162	5,000	5,000	5,452	5,000	0
5150300 - Class C Meals	0	0	0	85	0	0
5160000 - Compensated Annual Leave	30,852	0	0	20,650	0	0
5160010 - Compensated Ann Leave Payoff	3,818	0	0	1,864	0	0
5160020 - Compensated Admin Leave	2,368	0	0	2,376	0	0
5170000 - Compensated Sick Leave	22,966	0	0	10,007	0	0
5210000 - Fica Taxes	40,114	50,583	50,583	38,064	51,884	1,301
5220000 - Retirement Contributions	62,631	65,382	65,382	56,656	80,771	15,389
5230000 - Health Insurance	154,091	221,863	221,863	135,930	190,358	-31,505
5231000 - Life Insurance	512	667	667	498	687	20
5232000 - Dental Insurance	3,322	4,421	4,421	3,164	4,094	-327
5233000 - Lt Disability Insurance	803	1,058	1,058	793	1,083	25
5233100 - St Disability Insurance	1,453	1,912	1,912	1,435	1,961	49
5240000 - Workers' Compensation	2,854	3,197	3,197	2,768	3,392	195
Personnel Services:	\$822,745	\$998,774	\$998,774	\$767,359	\$1,006,069	\$7,295
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	5,422	20,000	0
5400000 - Travel And Per Diem	0	9,000	9,000	4,194	9,000	0
5410000 - Communications	2,953	2,500	2,500	1,999	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	38,202	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	2,271,361	6,113,799	1,051,695
5490022 - Preliminary Fees	0	20,800	20,800	0	10,000	-10,800
5490023 - Service Fees	0	182,000	182,000	38,359	30,000	-152,000
5491000 - Other Government Agencies	15,897,198	16,141,133	16,141,133	15,597,639	20,000,000	3,858,867
5511000 - Office Supplies	14,046	19,500	19,500	24,064	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-Capital	0	0	0	9,518	0	0
5521000 - Gas & Oil	1,408	3,000	3,000	1,625	3,000	0
5522500 - Food	0	0	0	323	0	0
5540000 - Books,pubs,subs & Memberships	730	500	500	734	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	\$18,000,188	\$26,256,918	\$4,675,762
Capital Outlay:						

168-SECTION 8 FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	5,795	5,795	0	0	-5,795
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 Bonds	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	\$18,803,547	\$27,334,987	\$4,669,702

FUND 177 – FIRE IMPACT FEE FUND

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 217-96 and can only be used as directed by the Ordinance for needs related to new growth.

REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. Revenues are projected to increase for FY23. This Fund is also supported by Interest and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

177-FIRE IMPACT FEE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 3,425,000	\$ 3,668,073	\$ 3,668,073	\$ 0	\$ 243,073
Miscellaneous Revenues	\$ 26,000	\$ 26,000	\$ 26,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(172,550)	\$(184,704)	\$(184,704)	\$ 0	\$(12,154)
Subtotal:	\$ 3,278,450	\$ 3,509,369	\$ 3,509,369	\$ 0	\$ 230,919
Fund Balance	\$ 10,274,376	\$ 1,048,700	\$ 1,331,257	\$ 282,557	\$(8,943,119)
REVENUES TOTAL:	\$ 13,552,826	\$ 4,558,069	\$ 4,840,626	\$ 282,557	\$(8,712,200)
EXPENDITURES:					
Operating Expenses	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0	\$ 0
Capital Outlay	\$ 12,904,664	\$ 1,115,171	\$ 1,115,171	\$ 0	\$(11,789,493)
Subtotal:	\$ 12,964,664	\$ 1,175,171	\$ 1,175,171	\$ 0	\$(11,789,493)
Transfers Out	\$ 18,164	\$ 70,508	\$ 70,508	\$ 0	\$ 52,344
Reserves - Operating	\$ 13,027	\$ 34,803	\$ 34,803	\$ 0	\$ 21,776
Reserves - Capital	\$ 556,971	\$ 3,277,587	\$ 3,560,144	\$ 282,557	\$ 3,003,173
EXPENDITURES TOTAL:	\$ 13,552,826	\$ 4,558,069	\$ 4,840,626	\$ 282,557	\$(8,712,200)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

177-FIRE IMPACT FEE FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	2,346	0	0
Operating Expenses:	\$18,029	\$60,000	\$60,000	\$7,134	\$60,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	332,039	12,904,664	12,805,744	623,807	1,115,171	-11,789,493
Capital Outlay:	\$332,039	\$12,904,664	\$12,805,744	\$623,807	\$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	3,560,144	3,003,173
Reserves - Capital:	\$0	\$556,971	\$1,009,531	\$0	\$3,560,144	\$3,003,173
TOTAL EXPENDITURES:	\$362,539	\$13,552,826	\$13,906,466	\$644,564	\$4,840,626	-\$8,712,200

FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth related impact fees that the County currently levies on developments affecting the County’s Park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The Parks Impact Fee Ordinance and program was revised in FY19 which resulted in an increase in the fees and a redesign of the program. The most significant revision resulted in a reduction to just three zones to aid in the management, oversight, and success of the program.

REVENUES

The main revenue source is from impact fees collected on new developments as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

178-PARKS IMPACT FEE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 9,779,583	\$ 11,998,597	\$ 11,998,597	\$ 0	\$ 2,219,014
<u>Less 5% Statutory Reduction</u>	<u>\$(488,979)</u>	<u>\$(599,930)</u>	<u>\$(599,930)</u>	<u>\$ 0</u>	<u>\$(110,951)</u>
Subtotal:	\$ 9,290,604	\$ 11,398,667	\$ 11,398,667	\$ 0	\$ 2,108,063
<u>Fund Balance</u>	<u>\$ 18,071,700</u>	<u>\$ 15,869,724</u>	<u>\$ 15,290,152</u>	<u>\$(579,572)</u>	<u>\$(2,781,548)</u>
REVENUES TOTAL:	<u>\$ 27,362,304</u>	<u>\$ 27,268,391</u>	<u>\$ 26,688,819</u>	<u>\$(579,572)</u>	<u>\$(673,485)</u>
EXPENDITURES:					
Operating Expenses	\$ 3,319,409	\$ 3,519,409	\$ 3,519,409	\$ 0	\$ 200,000
<u>Capital Outlay</u>	<u>\$ 16,925,655</u>	<u>\$ 7,200,000</u>	<u>\$ 7,200,000</u>	<u>\$ 0</u>	<u>\$(9,725,655)</u>
Subtotal:	\$ 20,245,064	\$ 10,719,409	\$ 10,719,409	\$ 0	\$(9,525,655)
Transfers Out	\$ 51,972	\$ 55,079	\$ 55,079	\$ 0	\$ 3,107
<u>Reserves - Capital</u>	<u>\$ 7,065,268</u>	<u>\$ 16,493,903</u>	<u>\$ 15,914,331</u>	<u>\$(579,572)</u>	<u>\$ 8,849,063</u>
EXPENDITURES TOTAL:	<u>\$ 27,362,304</u>	<u>\$ 27,268,391</u>	<u>\$ 26,688,819</u>	<u>\$(579,572)</u>	<u>\$(673,485)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

178-PARKS IMPACT FEE FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	116,426	270,000	200,000
Operating Expenses:	\$4,592,694	\$3,319,409	\$3,519,409	\$1,877,851	\$3,519,409	\$200,000
Capital Outlay:						
5650000 - Construction In Progress	4,422,386	16,925,655	16,291,496	3,777,519	7,200,000	-9,725,655
Capital Outlay:	\$4,422,386	\$16,925,655	\$16,291,496	\$3,777,519	\$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	15,914,331	8,849,063
Reserves - Capital:	\$0	\$7,065,268	\$10,760,502	\$0	\$15,914,331	\$8,849,063
TOTAL EXPENDITURES:	\$9,057,502	\$27,362,304	\$30,623,379	\$5,694,349	\$26,688,819	-\$673,485

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 for those requiring detention or supervision in Osceola County.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

180-INMATE WELFARE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 79,971	\$ 78,113	\$ 78,113	\$ 0	\$(1,858)
Miscellaneous Revenues	\$ 757,453	\$ 757,453	\$ 757,453	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(4,947)	\$(4,854)	\$(4,854)	\$ 0	\$ 93
Subtotal:	\$ 832,477	\$ 830,712	\$ 830,712	\$ 0	\$(1,765)
Fund Balance	\$ 1,796,647	\$ 1,880,058	\$ 1,880,058	\$ 0	\$ 83,411
REVENUES TOTAL:	\$ 2,629,124	\$ 2,710,770	\$ 2,710,770	\$ 0	\$ 81,646
EXPENDITURES:					
Personnel Services	\$ 197,012	\$ 143,379	\$ 143,379	\$ 0	\$(53,633)
Operating Expenses	\$ 767,350	\$ 831,231	\$ 831,683	\$ 452	\$ 64,333
Capital Outlay	\$ 186,000	\$ 206,000	\$ 206,000	\$ 0	\$ 20,000
Subtotal:	\$ 1,150,362	\$ 1,180,610	\$ 1,181,062	\$ 452	\$ 30,700
Transfers Out	\$ 66,541	\$ 75,521	\$ 75,521	\$ 0	\$ 8,980
Reserves - Operating	\$ 431,817	\$ 280,035	\$ 280,155	\$ 120	\$(151,662)
Reserves - Stability	\$ 980,404	\$ 1,174,604	\$ 1,174,032	\$(572)	\$ 193,628
EXPENDITURES TOTAL:	\$ 2,629,124	\$ 2,710,770	\$ 2,710,770	\$ 0	\$ 81,646

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

180-INMATE WELFARE FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	72,955	149,070	149,070	69,592	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	4,709	0	0
5170000 - Compensated Sick Leave	4,618	0	0	3,287	0	0
5210000 - Fica Taxes	6,191	7,374	7,374	6,002	7,638	264
5220000 - Retirement Contributions	8,707	10,429	10,429	10,818	14,537	4,108
5230000 - Health Insurance	17,817	17,598	17,598	15,275	18,874	1,276
5231000 - Life Insurance	85	99	99	76	102	3
5232000 - Dental Insurance	657	656	656	569	656	0
5233000 - Lt Disability Insurance	134	154	154	121	159	5
5233100 - St Disability Insurance	243	279	279	219	288	9
5240000 - Workers' Compensation	2,882	3,040	3,040	2,859	3,034	-6
Personnel Services:	\$121,824	\$197,012	\$197,012	\$117,693	\$143,379	-\$53,633
Operating Expenses:						
5310000 - Professional Services	16,652	118,964	118,964	29,364	118,964	0
5340000 - Other Contractual Services	251,075	307,403	507,403	256,993	317,403	10,000
5430000 - Utility Services	1,208	9,447	9,447	7,118	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	872	165
5460000 - Repair & Maintenance Svcs	1,617	7,540	7,540	37,322	7,540	0
5490501 - OH-Workers' Compensation	480	446	446	446	608	162
5490502 - OH-Property & Liability Insurance	82	116	116	116	77	-39
5490503 - OH-Dental Insurance	164	158	158	158	156	-2
5490504 - OH-Health Insurance	498	498	498	498	652	154
5490505 - OH-Life/AD&D, STD, LTD	144	104	104	104	116	12
5511000 - Office Supplies	10,587	18,000	20,500	10,711	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	64,150	268,000	63,169
5520020 - Computer Hardware, Non-Capital	0	0	2,500	0	0	0
5540000 - Books,pubs,subs & Memberships	14,149	25,500	28,500	10,059	25,500	0
5541000 - Registration Fees	0	0	5,000	0	0	0
Operating Expenses:	\$496,905	\$767,350	\$1,024,747	\$443,167	\$831,683	\$64,333
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	175,097	3,280
5990020 - Reserve For Contingency	0	260,000	329,111	0	105,058	-154,942
Reserves - Operating:	\$0	\$431,817	\$500,928	\$0	\$280,155	-\$151,662

180-INMATE WELFARE FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	980,404	1,300,282	0	1,174,032	193,628
Reserves - Stability:	\$0	\$980,404	\$1,300,282	\$0	\$1,174,032	\$193,628
TOTAL EXPENDITURES:	\$683,256	\$2,629,124	\$3,291,113	\$625,874	\$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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(100)</u>	<u>\$(100)</u>	<u>\$(100)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,900	\$ 1,900	\$ 1,900	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 481,279</u>	<u>\$ 481,464</u>	<u>\$ 481,464</u>	<u>\$ 0</u>	<u>\$ 185</u>
REVENUES TOTAL:	<u>\$ 483,179</u>	<u>\$ 483,364</u>	<u>\$ 483,364</u>	<u>\$ 0</u>	<u>\$ 185</u>
EXPENDITURES:					
<u>Reserves - Capital</u>	<u>\$ 483,179</u>	<u>\$ 483,364</u>	<u>\$ 483,364</u>	<u>\$ 0</u>	<u>\$ 185</u>
EXPENDITURES TOTAL:	<u>\$ 483,179</u>	<u>\$ 483,364</u>	<u>\$ 483,364</u>	<u>\$ 0</u>	<u>\$ 185</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. Other sources of revenue include Interest, Fund Balance, and Transfer In from the General Fund to support operations.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Other Taxes	\$ 7,247,826	\$ 8,014,904	\$ 8,014,904	\$ 0	\$ 767,078
Miscellaneous Revenues	\$ 80,566	\$ 80,566	\$ 80,566	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(366,420)</u>	<u>\$(404,774)</u>	<u>\$(404,774)</u>	<u>\$ 0</u>	<u>\$(38,354)</u>
Subtotal:	\$ 6,961,972	\$ 7,690,696	\$ 7,690,696	\$ 0	\$ 728,724
Transfers In	\$ 2,267,240	\$ 250,223	\$ 250,223	\$ 0	\$(2,017,017)
<u>Fund Balance</u>	<u>\$ 1,728,748</u>	<u>\$ 3,492,381</u>	<u>\$ 3,492,381</u>	<u>\$ 0</u>	<u>\$ 1,763,633</u>
REVENUES TOTAL:	<u>\$ 10,957,960</u>	<u>\$ 11,433,300</u>	<u>\$ 11,433,300</u>	<u>\$ 0</u>	<u>\$ 475,340</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 9,734,190</u>	<u>\$ 11,409,651</u>	<u>\$ 11,409,651</u>	<u>\$ 0</u>	<u>\$ 1,675,461</u>
Subtotal:	\$ 9,734,190	\$ 11,409,651	\$ 11,409,651	\$ 0	\$ 1,675,461
Transfers Out	\$ 26,053	\$ 23,649	\$ 23,649	\$ 0	\$(2,404)
<u>Reserves - Assigned</u>	<u>\$ 1,197,717</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,197,717)</u>
EXPENDITURES TOTAL:	<u>\$ 10,957,960</u>	<u>\$ 11,433,300</u>	<u>\$ 11,433,300</u>	<u>\$ 0</u>	<u>\$ 475,340</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	9,449,269	9,734,190	9,734,190	9,734,190	11,409,651	1,675,461
Operating Expenses:	\$9,449,269	\$9,734,190	\$9,734,190	\$9,734,190	\$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	\$9,753,730	\$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.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 10,045,782	\$ 11,728,977	\$ 11,728,977	\$ 0	\$ 1,683,195
Less 5% Statutory Reduction	<u>\$(502,289)</u>	<u>\$(586,449)</u>	<u>\$(586,449)</u>	<u>\$ 0</u>	<u>\$(84,160)</u>
Subtotal:	\$ 9,543,493	\$ 11,142,528	\$ 11,142,528	\$ 0	\$ 1,599,035
Fund Balance	\$ 9,813,815	\$ 15,490,176	\$ 15,490,176	\$ 0	\$ 5,676,361
REVENUES TOTAL:	<u>\$ 19,357,308</u>	<u>\$ 26,632,704</u>	<u>\$ 26,632,704</u>	<u>\$ 0</u>	<u>\$ 7,275,396</u>
EXPENDITURES:					
Operating Expenses	\$ 5,000	\$ 60,000	\$ 60,000	\$ 0	\$ 55,000
Capital Outlay	<u>\$ 11,047,315</u>	<u>\$ 7,053,325</u>	<u>\$ 7,053,325</u>	<u>\$ 0</u>	<u>\$(3,993,990)</u>
Subtotal:	\$ 11,052,315	\$ 7,113,325	\$ 7,113,325	\$ 0	\$(3,938,990)
Transfers Out	\$ 17,079	\$ 183,434	\$ 183,434	\$ 0	\$ 166,355
Reserves - Capital	<u>\$ 8,287,914</u>	<u>\$ 19,335,945</u>	<u>\$ 19,335,945</u>	<u>\$ 0</u>	<u>\$ 11,048,031</u>
EXPENDITURES TOTAL:	<u>\$ 19,357,308</u>	<u>\$ 26,632,704</u>	<u>\$ 26,632,704</u>	<u>\$ 0</u>	<u>\$ 7,275,396</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	89,990	5,000	60,000	37,759	60,000	55,000
Operating Expenses:	\$89,990	\$5,000	\$60,000	\$37,759	\$60,000	\$55,000
Capital Outlay:						
5650000 - Construction In Progress	3,775,351	11,047,315	33,617,163	241,286	7,053,325	-3,993,990
Capital Outlay:	\$3,775,351	\$11,047,315	\$33,617,163	\$241,286	\$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	\$291,854	\$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.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 5,137,584	\$ 5,464,216	\$ 5,464,216	\$ 0	\$ 326,632
Miscellaneous Revenues	\$ 60,000	\$ 0	\$ 0	\$ 0	\$(60,000)
Less 5% Statutory Reduction	\$(259,879)	\$(273,211)	\$(273,211)	\$ 0	\$(13,332)
Subtotal:	\$ 4,937,705	\$ 5,191,005	\$ 5,191,005	\$ 0	\$ 253,300
Fund Balance	\$ 5,769,527	\$ 11,314,849	\$ 11,314,849	\$ 0	\$ 5,545,322
REVENUES TOTAL:	\$ 10,707,232	\$ 16,505,854	\$ 16,505,854	\$ 0	\$ 5,798,622
EXPENDITURES:					
Operating Expenses	\$ 5,000	\$ 20,000	\$ 20,000	\$ 0	\$ 15,000
Capital Outlay	\$ 750,609	\$ 0	\$ 0	\$ 0	\$(750,609)
Subtotal:	\$ 755,609	\$ 20,000	\$ 20,000	\$ 0	\$(735,609)
Transfers Out	\$ 8,035	\$ 109,261	\$ 109,261	\$ 0	\$ 101,226
Reserves - Capital	\$ 9,943,588	\$ 16,376,593	\$ 16,376,593	\$ 0	\$ 6,433,005
EXPENDITURES TOTAL:	\$ 10,707,232	\$ 16,505,854	\$ 16,505,854	\$ 0	\$ 5,798,622

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures had a slight adjustment for Tax Collector Fees, which was offset by Reserves Debt**

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,215,634	\$ 1,242,157	\$ 1,242,157	\$ 0	\$ 26,523
<u>Less 5% Statutory Reduction</u>	<u>\$(60,782)</u>	<u>\$(62,108)</u>	<u>\$(62,108)</u>	<u>\$ 0</u>	<u>\$(1,326)</u>
Subtotal:	\$ 1,154,852	\$ 1,180,049	\$ 1,180,049	\$ 0	\$ 25,197
<u>Fund Balance</u>	<u>\$ 1,141,326</u>	<u>\$ 1,082,779</u>	<u>\$ 1,082,779</u>	<u>\$ 0</u>	<u>\$(58,547)</u>
REVENUES TOTAL:	<u>\$ 2,296,178</u>	<u>\$ 2,262,828</u>	<u>\$ 2,262,828</u>	<u>\$ 0</u>	<u>\$(33,350)</u>
EXPENDITURES:					
Operating Expenses	\$ 24,312	\$ 24,353	\$ 24,843	\$ 490	\$ 531
<u>Debt Service</u>	<u>\$ 1,126,892</u>	<u>\$ 1,118,987</u>	<u>\$ 1,118,987</u>	<u>\$ 0</u>	<u>\$(7,905)</u>
Subtotal:	\$ 1,151,204	\$ 1,143,340	\$ 1,143,830	\$ 490	\$(7,374)
<u>Reserves - Debt</u>	<u>\$ 1,144,974</u>	<u>\$ 1,119,488</u>	<u>\$ 1,118,998</u>	<u>\$(490)</u>	<u>\$(25,976)</u>
EXPENDITURES TOTAL:	<u>\$ 2,296,178</u>	<u>\$ 2,262,828</u>	<u>\$ 2,262,828</u>	<u>\$ 0</u>	<u>\$(33,350)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	24,479	24,312	24,312	24,312	24,843	531
Operating Expenses:	\$24,479	\$24,312	\$24,312	\$24,312	\$24,843	\$531
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	22,773	-39,439
Reserves - Debt:	\$0	\$1,144,974	\$1,082,779	\$0	\$1,118,998	-\$25,976
TOTAL EXPENDITURES:	\$1,148,830	\$2,296,178	\$2,233,983	\$1,151,204	\$2,262,828	-\$33,350

FUND 204 – TDT TAXABLE 5TH CENT REVENUE BOND SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. This bond is expected to be closed in FY2022.

REVENUES

The primary funding source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

204-TDT TAX BONDS SERIES 2012 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Fund Balance	\$ 275,732	\$ 0	\$ 0	\$ 0	\$(275,732)
REVENUES TOTAL:	\$ 275,732	\$ 0	\$ 0	\$ 0	\$(275,732)
<u>EXPENDITURES:</u>					
Debt Service	\$ 270,632	\$ 0	\$ 0	\$ 0	\$(270,632)
Subtotal:	\$ 270,632	\$ 0	\$ 0	\$ 0	\$(270,632)
Reserves - Debt	\$ 5,100	\$ 0	\$ 0	\$ 0	\$(5,100)
EXPENDITURES TOTAL:	\$ 275,732	\$ 0	\$ 0	\$ 0	\$(275,732)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

204-TDT TAX BONDS SERIES 2012 SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 PHASE IIC FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- Reserves were adjusted per Policy and to offset the needed adjustments.

REVENUES

Funding sources include Special Assessments, Fund Balance, and Interest.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- Revenues decreased due to a reduction in the anticipated Special Assessments revenue based on qualifying units.
- Fund Balance increased due to revised estimates.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

210-W 192 PHASE IIC SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 295,582	\$ 387,053	\$ 149,000	\$(238,053)	\$(146,582)
Miscellaneous Revenues	\$ 1,595	\$ 1,304	\$ 1,304	\$ 0	\$(291)
<u>Less 5% Statutory Reduction</u>	<u>\$(14,859)</u>	<u>\$(19,418)</u>	<u>\$(7,515)</u>	<u>\$ 11,903</u>	<u>\$ 7,344</u>
Subtotal:	\$ 282,318	\$ 368,939	\$ 142,789	\$(226,150)	\$(139,529)
<u>Fund Balance</u>	<u>\$ 450,458</u>	<u>\$ 367,868</u>	<u>\$ 740,774</u>	<u>\$ 372,906</u>	<u>\$ 290,316</u>
REVENUES TOTAL:	<u>\$ 732,776</u>	<u>\$ 736,807</u>	<u>\$ 883,563</u>	<u>\$ 146,756</u>	<u>\$ 150,787</u>
<u>EXPENDITURES:</u>					
<u>Debt Service</u>	<u>\$ 365,469</u>	<u>\$ 388,200</u>	<u>\$ 388,200</u>	<u>\$ 0</u>	<u>\$ 22,731</u>
Subtotal:	\$ 365,469	\$ 388,200	\$ 388,200	\$ 0	\$ 22,731
<u>Reserves - Debt</u>	<u>\$ 367,307</u>	<u>\$ 348,607</u>	<u>\$ 495,363</u>	<u>\$ 146,756</u>	<u>\$ 128,056</u>
EXPENDITURES TOTAL:	<u>\$ 732,776</u>	<u>\$ 736,807</u>	<u>\$ 883,563</u>	<u>\$ 146,756</u>	<u>\$ 150,787</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

210-W 192 PHASE IIC SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	180,838	109,444
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	314,129	18,216
5990034 - Bond Reserves - Other	0	0	561	0	396	396
Reserves - Debt:	\$0	\$367,307	\$367,868	\$0	\$495,363	\$128,056
TOTAL EXPENDITURES:	\$329,631	\$732,776	\$733,337	\$364,719	\$883,563	\$150,787

FUND 211 – SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

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

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 5,915	\$ 5,947	\$ 5,947	\$ 0	\$ 32
<u>Less 5% Statutory Reduction</u>	<u>\$(296)</u>	<u>\$(297)</u>	<u>\$(297)</u>	<u>\$ 0</u>	<u>\$(1)</u>
Subtotal:	\$ 5,619	\$ 5,650	\$ 5,650	\$ 0	\$ 31
Transfers In	\$ 3,369,192	\$ 3,374,774	\$ 3,374,774	\$ 0	\$ 5,582
<u>Fund Balance</u>	<u>\$ 1,966,757</u>	<u>\$ 1,988,094</u>	<u>\$ 2,597,994</u>	<u>\$ 609,900</u>	<u>\$ 631,237</u>
REVENUES TOTAL:	<u>\$ 5,341,568</u>	<u>\$ 5,368,518</u>	<u>\$ 5,978,418</u>	<u>\$ 609,900</u>	<u>\$ 636,850</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,359,308</u>	<u>\$ 3,358,158</u>	<u>\$ 3,358,158</u>	<u>\$ 0</u>	<u>\$(1,150)</u>
Subtotal:	\$ 3,359,308	\$ 3,358,158	\$ 3,358,158	\$ 0	\$(1,150)
<u>Reserves - Debt</u>	<u>\$ 1,982,260</u>	<u>\$ 2,010,360</u>	<u>\$ 2,620,260</u>	<u>\$ 609,900</u>	<u>\$ 638,000</u>
EXPENDITURES TOTAL:	<u>\$ 5,341,568</u>	<u>\$ 5,368,518</u>	<u>\$ 5,978,418</u>	<u>\$ 609,900</u>	<u>\$ 636,850</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	539	539	0
Debt Service:	\$3,346,808	\$3,359,308	\$3,359,308	\$3,359,308	\$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	609,900	609,900
Reserves - Debt:	\$0	\$1,982,260	\$1,988,093	\$0	\$2,620,260	\$638,000
TOTAL EXPENDITURES:	\$3,346,808	\$5,341,568	\$5,347,401	\$3,359,308	\$5,978,418	\$636,850

FUND 236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

TRENDS & ISSUES

This Fund accounts for principal, interest, and other debt service expenses related to this bond which was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. This Fund is closed due to refunding in FY20. The remaining funds were transferred to the refunded Fund, DS CIRB 2019 (Fund 249).

REVENUES

This Fund has no revenue.

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 service costs related to this bond which was issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilized dedicated ad valorem funding as well as Balance Forward and Interest to provide funds for debt service expenses. This bond was refunded during FY20 with the Limited General Obligation Refunding Bond, Series 2020 (Fund 250) and remaining funds were moved to Fund 250.

REVENUES

This Fund has no revenue.

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

238 – G.O. BONDS SERIES 2010					
	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

- * Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
- * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

238 – G.O. BONDS SERIES 2010

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Transfers In	\$ 3,770,673	\$ 300	\$ 300	\$ 0	\$(3,770,373)
Fund Balance	\$ 3,595,815	\$ 3,685,188	\$ 3,685,188	\$ 0	\$ 89,373
REVENUES TOTAL:	\$ 7,366,488	\$ 3,685,488	\$ 3,685,488	\$ 0	\$(3,681,000)
EXPENDITURES:					
Debt Service	\$ 3,681,300	\$ 3,685,488	\$ 3,685,488	\$ 0	\$ 4,188
Subtotal:	\$ 3,681,300	\$ 3,685,488	\$ 3,685,488	\$ 0	\$ 4,188
Reserves - Debt	\$ 3,685,188	\$ 0	\$ 0	\$ 0	\$(3,685,188)
EXPENDITURES TOTAL:	\$ 7,366,488	\$ 3,685,488	\$ 3,685,488	\$ 0	\$(3,681,000)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 REVENUE REFUNDING BONDS SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was refunded in FY22 and the remaining funds were transferred to Fund 252 – Debt Services TDT Revenue Refunding Bond, Series 2022. Fund 240 is expected to close in FY22.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Expenditure adjustments are due to Fund closing and remaining funds allocated to Fund 252 - Debt Services TDT Revenue Refunding Bond, Series 2022**

REVENUES

This Fund has no revenue.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue adjustments are due to Fund closing and remaining funds allocated to Fund 252 - Debt Services TDT Revenue Refunding Bond, Series 2022**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 13,109	\$ 13,443	\$ 0	\$(13,443)	\$(13,109)
<u>Less 5% Statutory Reduction</u>	<u>\$(655)</u>	<u>\$(672)</u>	<u>\$ 0</u>	<u>\$ 672</u>	<u>\$ 655</u>
Subtotal:	\$ 12,454	\$ 12,771	\$ 0	\$(12,771)	\$(12,454)
Transfers In	\$ 5,550,823	\$ 5,517,192	\$ 0	\$(5,517,192)	\$(5,550,823)
<u>Fund Balance</u>	<u>\$ 4,369,771</u>	<u>\$ 4,480,710</u>	<u>\$ 0</u>	<u>\$(4,480,710)</u>	<u>\$(4,369,771)</u>
REVENUES TOTAL:	\$ 9,933,048	\$ 10,010,673	\$ 0	\$(10,010,673)	\$(9,933,048)
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,465,257</u>	<u>\$ 5,465,382</u>	<u>\$ 0</u>	<u>\$(5,465,382)</u>	<u>\$(5,465,257)</u>
Subtotal:	\$ 5,465,257	\$ 5,465,382	\$ 0	\$(5,465,382)	\$(5,465,257)
<u>Reserves - Debt</u>	<u>\$ 4,467,791</u>	<u>\$ 4,545,291</u>	<u>\$ 0</u>	<u>\$(4,545,291)</u>	<u>\$(4,467,791)</u>
EXPENDITURES TOTAL:	\$ 9,933,048	\$ 10,010,673	\$ 0	\$(10,010,673)	\$(9,933,048)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,065,000	3,215,000	3,215,000	3,215,000	0	-3,215,000
5720000 - Interest	2,406,956	2,249,957	2,249,957	2,249,956	0	-2,249,957
5730000 - Other Debt Service Costs	300	300	300	300	0	-300
5740000 - Pmt Refunded Bond Escrow Agent	0	0	0	3,739,913	0	0
Debt Service:	\$5,472,256	\$5,465,257	\$5,465,257	\$9,205,169	\$0	-\$5,465,257
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,467,791	4,467,791	0	0	-4,467,791
5990034 - Bond Reserves - Other	0	0	12,919	0	0	0
Reserves - Debt:	\$0	\$4,467,791	\$4,480,710	\$0	\$0	-\$4,467,791
TOTAL EXPENDITURES:	\$5,472,256	\$9,933,048	\$9,945,967	\$9,205,169	\$0	-\$9,933,048

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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 14,940	\$ 15,141	\$ 15,141	\$ 0	\$ 201
<u>Less 5% Statutory Reduction</u>	<u>\$(747)</u>	<u>\$(757)</u>	<u>\$(757)</u>	<u>\$ 0</u>	<u>\$(10)</u>
Subtotal:	\$ 14,193	\$ 14,384	\$ 14,384	\$ 0	\$ 191
Transfers In	\$ 5,195,520	\$ 5,165,898	\$ 5,165,898	\$ 0	\$(29,622)
<u>Fund Balance</u>	<u>\$ 4,979,855</u>	<u>\$ 5,046,886</u>	<u>\$ 5,046,886</u>	<u>\$ 0</u>	<u>\$ 67,031</u>
REVENUES TOTAL:	<u>\$ 10,189,568</u>	<u>\$ 10,227,168</u>	<u>\$ 10,227,168</u>	<u>\$ 0</u>	<u>\$ 37,600</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,157,520</u>	<u>\$ 5,144,608</u>	<u>\$ 5,144,608</u>	<u>\$ 0</u>	<u>\$(12,912)</u>
Subtotal:	\$ 5,157,520	\$ 5,144,608	\$ 5,144,608	\$ 0	\$(12,912)
<u>Reserves - Debt</u>	<u>\$ 5,032,048</u>	<u>\$ 5,082,560</u>	<u>\$ 5,082,560</u>	<u>\$ 0</u>	<u>\$ 50,512</u>
EXPENDITURES TOTAL:	<u>\$ 10,189,568</u>	<u>\$ 10,227,168</u>	<u>\$ 10,227,168</u>	<u>\$ 0</u>	<u>\$ 37,600</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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. Additionally, the remaining funds from Fund 202 were transferred into this Fund.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 6,443	\$ 6,563	\$ 6,563	\$ 0	\$ 120
<u>Less 5% Statutory Reduction</u>	<u>\$(322)</u>	<u>\$(328)</u>	<u>\$(328)</u>	<u>\$ 0</u>	<u>\$(6)</u>
Subtotal:	\$ 6,121	\$ 6,235	\$ 6,235	\$ 0	\$ 114
Transfers In	\$ 2,942,687	\$ 2,938,925	\$ 2,938,925	\$ 0	\$(3,762)
<u>Fund Balance</u>	<u>\$ 2,147,775</u>	<u>\$ 2,187,722</u>	<u>\$ 2,187,722</u>	<u>\$ 0</u>	<u>\$ 39,947</u>
REVENUES TOTAL:	<u>\$ 5,096,583</u>	<u>\$ 5,132,882</u>	<u>\$ 5,132,882</u>	<u>\$ 0</u>	<u>\$ 36,299</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 2,915,288</u>	<u>\$ 2,919,888</u>	<u>\$ 2,919,888</u>	<u>\$ 0</u>	<u>\$ 4,600</u>
Subtotal:	\$ 2,915,288	\$ 2,919,888	\$ 2,919,888	\$ 0	\$ 4,600
<u>Reserves - Debt</u>	<u>\$ 2,181,295</u>	<u>\$ 2,212,994</u>	<u>\$ 2,212,994</u>	<u>\$ 0</u>	<u>\$ 31,699</u>
EXPENDITURES TOTAL:	<u>\$ 5,096,583</u>	<u>\$ 5,132,882</u>	<u>\$ 5,132,882</u>	<u>\$ 0</u>	<u>\$ 36,299</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 the costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Transfers In	\$ 1,369,253	\$ 1,380,871	\$ 1,380,871	\$ 0	\$ 11,618
Fund Balance	\$ 2,361,175	\$ 2,352,648	\$ 2,503,235	\$ 150,587	\$ 142,060
REVENUES TOTAL:	\$ 3,730,428	\$ 3,733,519	\$ 3,884,106	\$ 150,587	\$ 153,678
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,377,780	\$ 1,373,419	\$ 1,373,419	\$ 0	\$(4,361)
Subtotal:	\$ 1,377,780	\$ 1,373,419	\$ 1,373,419	\$ 0	\$(4,361)
Reserves - Debt	\$ 2,352,648	\$ 2,360,100	\$ 2,510,687	\$ 150,587	\$ 158,039
EXPENDITURES TOTAL:	\$ 3,730,428	\$ 3,733,519	\$ 3,884,106	\$ 150,587	\$ 153,678

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

243-DS TDT REV BOND SERIES 2016 SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	539	539	0
Debt Service:	\$1,375,687	\$1,377,780	\$1,377,780	\$1,377,780	\$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
5990034 - Bond Reserves - Other	0	0	0	0	150,587	150,587
Reserves - Debt:	\$0	\$2,352,648	\$2,352,648	\$0	\$2,510,687	\$158,039
TOTAL EXPENDITURES:	\$1,375,687	\$3,730,428	\$3,730,428	\$1,377,780	\$3,884,106	\$153,678

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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Transfers In	\$ 501,727	\$ 4,635,717	\$ 4,635,717	\$ 0	\$ 4,133,990
Fund Balance	\$ 508,685	\$ 462,967	\$ 462,967	\$ 0	\$(45,718)
REVENUES TOTAL:	\$ 1,010,412	\$ 5,098,684	\$ 5,098,684	\$ 0	\$ 4,088,272
EXPENDITURES:					
Debt Service	\$ 547,445	\$ 550,325	\$ 550,325	\$ 0	\$ 2,880
Subtotal:	\$ 547,445	\$ 550,325	\$ 550,325	\$ 0	\$ 2,880
Reserves - Debt	\$ 462,967	\$ 4,548,359	\$ 4,548,359	\$ 0	\$ 4,085,392
EXPENDITURES TOTAL:	\$ 1,010,412	\$ 5,098,684	\$ 5,098,684	\$ 0	\$ 4,088,272

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 11,603	\$ 11,769	\$ 11,769	\$ 0	\$ 166
<u>Less 5% Statutory Reduction</u>	<u>\$(580)</u>	<u>\$(588)</u>	<u>\$(588)</u>	<u>\$ 0</u>	<u>\$(8)</u>
Subtotal:	\$ 11,023	\$ 11,181	\$ 11,181	\$ 0	\$ 158
Transfers In	\$ 4,022,221	\$ 4,002,722	\$ 4,002,722	\$ 0	\$(19,499)
<u>Fund Balance</u>	<u>\$ 3,867,580</u>	<u>\$ 3,922,903</u>	<u>\$ 3,922,903</u>	<u>\$ 0</u>	<u>\$ 55,323</u>
REVENUES TOTAL:	<u>\$ 7,900,824</u>	<u>\$ 7,936,806</u>	<u>\$ 7,936,806</u>	<u>\$ 0</u>	<u>\$ 35,982</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,989,835</u>	<u>\$ 3,988,397</u>	<u>\$ 3,988,397</u>	<u>\$ 0</u>	<u>\$(1,438)</u>
Subtotal:	\$ 3,989,835	\$ 3,988,397	\$ 3,988,397	\$ 0	\$(1,438)
<u>Reserves - Debt</u>	<u>\$ 3,910,989</u>	<u>\$ 3,948,409</u>	<u>\$ 3,948,409</u>	<u>\$ 0</u>	<u>\$ 37,420</u>
EXPENDITURES TOTAL:	<u>\$ 7,900,824</u>	<u>\$ 7,936,806</u>	<u>\$ 7,936,806</u>	<u>\$ 0</u>	<u>\$ 35,982</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

245 - SALES TAX REVENUE REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Transfers In	\$ 1,483,027	\$ 1,483,272	\$ 1,483,272	\$ 0	\$ 245
Fund Balance	\$ 1,028,125	\$ 1,036,517	\$ 1,036,517	\$ 0	\$ 8,392
REVENUES TOTAL:	\$ 2,511,152	\$ 2,519,789	\$ 2,519,789	\$ 0	\$ 8,637
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,474,639	\$ 1,475,651	\$ 1,475,651	\$ 0	\$ 1,012
Subtotal:	\$ 1,474,639	\$ 1,475,651	\$ 1,475,651	\$ 0	\$ 1,012
Reserves - Debt	\$ 1,036,513	\$ 1,044,138	\$ 1,044,138	\$ 0	\$ 7,625
EXPENDITURES TOTAL:	\$ 2,511,152	\$ 2,519,789	\$ 2,519,789	\$ 0	\$ 8,637

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

246 - DS PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

247-DS TDT REFUNDING BONDS 2019 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 2,023	\$ 4,932	\$ 4,932	\$ 0	\$ 2,909
<u>Less 5% Statutory Reduction</u>	<u>\$(15,101)</u>	<u>\$(15,247)</u>	<u>\$(15,247)</u>	<u>\$ 0</u>	<u>\$(146)</u>
Subtotal:	<u>\$ 286,922</u>	<u>\$ 289,685</u>	<u>\$ 289,685</u>	<u>\$ 0</u>	<u>\$ 2,763</u>
Transfers In	\$ 820,016	\$ 288,020	\$ 288,020	\$ 0	\$(531,996)
<u>Fund Balance</u>	<u>\$ 674,333</u>	<u>\$ 1,644,100</u>	<u>\$ 1,644,100</u>	<u>\$ 0</u>	<u>\$ 969,767</u>
REVENUES TOTAL:	<u><u>\$ 1,781,271</u></u>	<u><u>\$ 2,221,805</u></u>	<u><u>\$ 2,221,805</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 440,534</u></u>
<u>EXPENDITURES:</u>					
<u>Debt Service</u>	<u>\$ 356,395</u>	<u>\$ 796,662</u>	<u>\$ 796,662</u>	<u>\$ 0</u>	<u>\$ 440,267</u>
Subtotal:	<u>\$ 356,395</u>	<u>\$ 796,662</u>	<u>\$ 796,662</u>	<u>\$ 0</u>	<u>\$ 440,267</u>
<u>Reserves - Debt</u>	<u>\$ 1,424,876</u>	<u>\$ 1,425,143</u>	<u>\$ 1,425,143</u>	<u>\$ 0</u>	<u>\$ 267</u>
EXPENDITURES TOTAL:	<u><u>\$ 1,781,271</u></u>	<u><u>\$ 2,221,805</u></u>	<u><u>\$ 2,221,805</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 440,534</u></u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

247 - DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 new in FY20 to account for the payment of principal and interest expenses for the Equipment Lease-Purchase agreement, in the amount of \$7,771,033, which the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually beginning December 2019. The new loan will sunset in December 2022.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Transfers In	\$ 2,053,424	\$ 1,026,713	\$ 1,026,713	\$ 0	\$(1,026,711)
Fund Balance	\$ 1,026,713	\$ 1,026,711	\$ 1,026,711	\$ 0	\$(2)
REVENUES TOTAL:	<u>\$ 3,080,137</u>	<u>\$ 2,053,424</u>	<u>\$ 2,053,424</u>	<u>\$ 0</u>	<u>\$(1,026,713)</u>
<u>EXPENDITURES:</u>					
Debt Service	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Subtotal:	<u>\$ 2,053,424</u>	<u>\$ 2,053,424</u>	<u>\$ 2,053,424</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reserves - Debt	\$ 1,026,713	\$ 0	\$ 0	\$ 0	\$(1,026,713)
EXPENDITURES TOTAL:	<u>\$ 3,080,137</u>	<u>\$ 2,053,424</u>	<u>\$ 2,053,424</u>	<u>\$ 0</u>	<u>\$(1,026,713)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

248 - COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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

<p>This Fund was established in FY20 to account for the payment of principal, interest, and other debt service expenses, which was issued to refund the County’s outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A and Series 2009B (Direct Subsidy Build America Bonds) and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). This bond will sunset in October 2039. Additionally, the remaining funds from Fund 236 – Capital Improvement Bond Series 2009 were transferred into this Fund.</p>
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REVENUES

<p>Funding sources include Interest, Transfer In from Fund 001 – General Fund, Fund 115 – Court Facilities Fund, Fund 306 – Local Option Sales Tax Fund, and Fund Balance.</p>
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*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

249-DS CIRB 2019 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 16,943	\$ 17,212	\$ 17,212	\$ 0	\$ 269
<u>Less 5% Statutory Reduction</u>	<u>\$(847)</u>	<u>\$(861)</u>	<u>\$(861)</u>	<u>\$ 0</u>	<u>\$(14)</u>
Subtotal:	\$ 16,096	\$ 16,351	\$ 16,351	\$ 0	\$ 255
Transfers In	\$ 7,420,755	\$ 7,361,826	\$ 7,361,826	\$ 0	\$(58,929)
<u>Fund Balance</u>	<u>\$ 5,647,764</u>	<u>\$ 5,737,499</u>	<u>\$ 5,737,499</u>	<u>\$ 0</u>	<u>\$ 89,735</u>
REVENUES TOTAL:	<u>\$ 13,084,615</u>	<u>\$ 13,115,676</u>	<u>\$ 13,115,676</u>	<u>\$ 0</u>	<u>\$ 31,061</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 7,368,235</u>	<u>\$ 7,365,774</u>	<u>\$ 7,365,774</u>	<u>\$ 0</u>	<u>\$(2,461)</u>
Subtotal:	\$ 7,368,235	\$ 7,365,774	\$ 7,365,774	\$ 0	\$(2,461)
<u>Reserves - Debt</u>	<u>\$ 5,716,380</u>	<u>\$ 5,749,902</u>	<u>\$ 5,749,902</u>	<u>\$ 0</u>	<u>\$ 33,522</u>
EXPENDITURES TOTAL:	<u>\$ 13,084,615</u>	<u>\$ 13,115,676</u>	<u>\$ 13,115,676</u>	<u>\$ 0</u>	<u>\$ 31,061</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

249 - DS CIRB 2019

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures had a slight adjustment for Tax Collector Fees, which are offset by the Reserves Debt**

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

250-GO BONDS SERIES 2020 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 2,119,654	\$ 2,164,787	\$ 2,164,787	\$ 0	\$ 45,133
Miscellaneous Revenues	\$ 5,788	\$ 5,819	\$ 5,819	\$ 0	\$ 31
<u>Less 5% Statutory Reduction</u>	<u>\$(106,272)</u>	<u>\$(108,530)</u>	<u>\$(108,530)</u>	<u>\$ 0</u>	<u>\$(2,258)</u>
Subtotal:	\$ 2,019,170	\$ 2,062,076	\$ 2,062,076	\$ 0	\$ 42,906
<u>Fund Balance</u>	<u>\$ 1,998,573</u>	<u>\$ 1,937,113</u>	<u>\$ 1,937,113</u>	<u>\$ 0</u>	<u>\$(61,460)</u>
REVENUES TOTAL:	<u>\$ 4,017,743</u>	<u>\$ 3,999,189</u>	<u>\$ 3,999,189</u>	<u>\$ 0</u>	<u>\$(18,554)</u>
EXPENDITURES:					
Operating Expenses	\$ 42,402	\$ 40,336	\$ 43,296	\$ 2,960	\$ 894
<u>Debt Service</u>	<u>\$ 1,968,992</u>	<u>\$ 1,969,525</u>	<u>\$ 1,969,525</u>	<u>\$ 0</u>	<u>\$ 533</u>
Subtotal:	\$ 2,011,394	\$ 2,009,861	\$ 2,012,821	\$ 2,960	\$ 1,427
<u>Reserves - Debt</u>	<u>\$ 2,006,349</u>	<u>\$ 1,989,328</u>	<u>\$ 1,986,368</u>	<u>\$(2,960)</u>	<u>\$(19,981)</u>
EXPENDITURES TOTAL:	<u>\$ 4,017,743</u>	<u>\$ 3,999,189</u>	<u>\$ 3,999,189</u>	<u>\$ 0</u>	<u>\$(18,554)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

250 - GO BONDS SERIES 2020

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	35,084	42,402	42,402	39,835	43,296	894
Operating Expenses:	\$35,084	\$42,402	\$42,402	\$39,835	\$43,296	\$894
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	36,498	-30,196
Reserves - Debt:	\$0	\$2,006,349	\$1,937,113	\$0	\$1,986,368	-\$19,981
TOTAL EXPENDITURES:	\$103,059	\$4,017,743	\$3,948,507	\$2,008,719	\$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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 1,655	\$ 1,679	\$ 1,679	\$ 0	\$ 24
<u>Less 5% Statutory Reduction</u>	<u>\$(83)</u>	<u>\$(84)</u>	<u>\$(84)</u>	<u>\$ 0</u>	<u>\$(1)</u>
Subtotal:	\$ 1,572	\$ 1,595	\$ 1,595	\$ 0	\$ 23
Transfers In	\$ 573,642	\$ 576,268	\$ 576,268	\$ 0	\$ 2,626
<u>Fund Balance</u>	<u>\$ 551,737</u>	<u>\$ 559,618</u>	<u>\$ 559,618</u>	<u>\$ 0</u>	<u>\$ 7,881</u>
REVENUES TOTAL:	<u>\$ 1,126,951</u>	<u>\$ 1,137,481</u>	<u>\$ 1,137,481</u>	<u>\$ 0</u>	<u>\$ 10,530</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 567,333</u>	<u>\$ 576,049</u>	<u>\$ 576,049</u>	<u>\$ 0</u>	<u>\$ 8,716</u>
Subtotal:	\$ 567,333	\$ 576,049	\$ 576,049	\$ 0	\$ 8,716
<u>Reserves - Debt</u>	<u>\$ 559,618</u>	<u>\$ 561,432</u>	<u>\$ 561,432</u>	<u>\$ 0</u>	<u>\$ 1,814</u>
EXPENDITURES TOTAL:	<u>\$ 1,126,951</u>	<u>\$ 1,137,481</u>	<u>\$ 1,137,481</u>	<u>\$ 0</u>	<u>\$ 10,530</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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

FUND 252 – DEBT SERVICES TDT REVENUE REFUNDING BOND, SERIES 2022

TRENDS & ISSUES

This Fund was established in FY22 to account for the refunding of the outstanding Tourist Development Tax Revenue Refunding and Improvement Bonds, Series 2012 \$47,720,000 (Fund 240). This bond will sunset in October 2034.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Increased Debt Service and Reserves - Debt due to the refunding of Fund 240 - TDT Revenue Refunding Bonds, Series 2012**

REVENUES

Funding sources include Debt Proceeds to provide for the debt service expenses.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Increased Interest, Transfers In, and Fund Balance to support debt payments due to the refunding of Fund 240 - TDT Revenue Refunding Bonds, Series 2012**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

252-TDT REVENUE REFUNDING BOND, SERIES 2022 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 0	\$ 2,185	\$ 2,185	\$ 2,185
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(109)</u>	<u>\$(109)</u>	<u>\$(109)</u>
Subtotal:	\$ 0	\$ 0	\$ 2,076	\$ 2,076	\$ 2,076
Transfers In	\$ 0	\$ 0	\$ 5,501,086	\$ 5,501,086	\$ 5,501,086
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 728,340</u>	<u>\$ 728,340</u>	<u>\$ 728,340</u>
REVENUES TOTAL:	\$ 0	\$ 0	\$ 6,231,502	\$ 6,231,502	\$ 6,231,502
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 930,872</u>	<u>\$ 930,872</u>	<u>\$ 930,872</u>
Subtotal:	\$ 0	\$ 0	\$ 930,872	\$ 930,872	\$ 930,872
<u>Reserves - Debt</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,300,630</u>	<u>\$ 5,300,630</u>	<u>\$ 5,300,630</u>
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 6,231,502	\$ 6,231,502	\$ 6,231,502

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

252 - TDT REVENUE REFUNDING BOND, SERIES 2022

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	0	0	0	0	930,872	930,872
5731000 - Debt Issuance Costs	0	0	0	90,950	0	0
Debt Service:	\$0	\$0	\$0	\$90,950	\$930,872	\$930,872
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	4,572,290	4,572,290
5990034 - Bond Reserves - Other	0	0	0	0	728,340	728,340
Reserves - Debt:	\$0	\$0	\$0	\$0	\$5,300,630	\$5,300,630
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$90,950	\$6,231,502	\$6,231,502

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.

Ongoing projects, which are funded by Fund Balance, will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay increased due to the revised request from the Sheriff's Office for vehicles in FY23.**
- **Reserves for Capital were reduced as funding for Simpson Road and South Poinciana Boulevard were added in FY22 and thus will be incorporated into the Recommended Final Budget.**

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. Also included are Fund Balance, Interest, and lease proceeds for vehicle purchases in FY23.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Sources increased to record leave revenues for the vehicles mentioned above.**
- **Fund Balance estimate has been revised due to the funding for capital projects mentioned above; the remaining balance will be incorporated in the Recommended Final Budget.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Other Taxes	\$ 30,119,576	\$ 34,179,824	\$ 34,179,824	\$ 0	\$ 4,060,248
Miscellaneous Revenues	\$ 287,039	\$ 287,039	\$ 287,039	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(1,520,331)	\$(1,723,343)	\$(1,723,343)	\$ 0	\$(203,012)
Subtotal:	\$ 28,886,284	\$ 32,743,520	\$ 32,743,520	\$ 0	\$ 3,857,236
Other Sources	\$ 3,352,394	\$ 3,576,528	\$ 3,953,273	\$ 376,745	\$ 600,879
Fund Balance	\$ 46,969,399	\$ 59,255,378	\$ 45,828,779	\$(13,426,599)	\$(1,140,620)
REVENUES TOTAL:	\$ 79,208,077	\$ 95,575,426	\$ 82,525,572	\$(13,049,854)	\$ 3,317,495
EXPENDITURES:					
Capital Outlay	\$ 26,743,662	\$ 26,529,928	\$ 26,906,673	\$ 376,745	\$ 163,011
Debt Service	\$ 3,015,423	\$ 2,054,929	\$ 2,054,929	\$ 0	\$(960,494)
Subtotal:	\$ 29,759,085	\$ 28,584,857	\$ 28,961,602	\$ 376,745	\$(797,483)
Transfers Out	\$ 15,636,254	\$ 15,125,246	\$ 15,125,246	\$ 0	\$(511,008)
Reserves - Debt	\$ 1,263,269	\$ 672,101	\$ 672,101	\$ 0	\$(591,168)
Reserves - Capital	\$ 11,349,469	\$ 39,993,222	\$ 26,566,623	\$(13,426,599)	\$ 15,217,154
Reserves - Assigned	\$ 21,200,000	\$ 11,200,000	\$ 11,200,000	\$ 0	\$(10,000,000)
EXPENDITURES TOTAL:	\$ 79,208,077	\$ 95,575,426	\$ 82,525,572	\$(13,049,854)	\$ 3,317,495

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

306-LOCAL OPTION SALES TAX FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	7,537,939	26,743,662	46,440,223	4,858,391	26,906,673	163,011
Capital Outlay:	\$7,537,939	\$26,743,662	\$46,440,223	\$4,858,391	\$26,906,673	\$163,011
Debt Service:						
5710000 - Principal	1,434,961	1,938,245	2,037,095	2,037,093	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	54,179	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	\$3,108,927	\$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 Seri	3,766,925	3,770,673	3,770,673	1,885,337	300	-3,770,373
5910241 - Tran Out Infrastructure Sales Surtax	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	26,566,623	15,217,154
Reserves - Capital:	\$0	\$11,349,469	\$8,316,807	\$0	\$26,566,623	\$15,217,154
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	\$15,834,232	\$82,525,572	\$3,317,495

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

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 a Transfer In from the General Fund and from Fund 401.

315-GEN CAP OUTLAY FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Transfers In	\$ 25,579,858	\$ 13,000,000	\$ 13,000,000	\$ 0	\$(12,579,858)
Fund Balance	\$ 41,343,133	\$ 37,012,416	\$ 37,012,416	\$ 0	\$(4,330,717)
REVENUES TOTAL:	\$ 66,922,991	\$ 50,012,416	\$ 50,012,416	\$ 0	\$(16,910,575)
EXPENDITURES:					
Capital Outlay	\$ 36,216,669	\$ 17,206,201	\$ 17,206,201	\$ 0	\$(19,010,468)
Subtotal:	\$ 36,216,669	\$ 17,206,201	\$ 17,206,201	\$ 0	\$(19,010,468)
Reserves - Assigned	\$ 30,706,322	\$ 32,806,215	\$ 32,806,215	\$ 0	\$ 2,099,893
EXPENDITURES TOTAL:	\$ 66,922,991	\$ 50,012,416	\$ 50,012,416	\$ 0	\$(16,910,575)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

315 - GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,669,604	36,216,669	37,963,239	3,350,887	17,206,201	-19,010,468
Capital Outlay:	\$2,669,604	\$36,216,669	\$37,963,239	\$3,350,887	\$17,206,201	-\$19,010,468
Reserves - Assigned:						
5990060 - Reserves Assigned	0	30,706,322	37,012,416	0	32,806,215	2,099,893
Reserves - Assigned:	\$0	\$30,706,322	\$37,012,416	\$0	\$32,806,215	\$2,099,893
TOTAL EXPENDITURES:	\$2,669,604	\$66,922,991	\$74,975,655	\$3,350,887	\$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 in order to provide the most accurate carry forward estimate possible.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Intergovernmental Revenue	\$ 20,711,615	\$ 0	\$ 0	\$ 0	\$(20,711,615)
Miscellaneous Revenues	\$ 32,960,213	\$ 0	\$ 0	\$ 0	\$(32,960,213)
Subtotal:	\$ 53,671,828	\$ 0	\$ 0	\$ 0	\$(53,671,828)
Other Sources	\$ 36,955,385	\$ 0	\$ 0	\$ 0	\$(36,955,385)
Fund Balance	\$ 438,732	\$ 0	\$ 0	\$ 0	\$(438,732)
REVENUES TOTAL:	\$ 91,065,945	\$ 0	\$ 0	\$ 0	\$(91,065,945)
EXPENDITURES:					
Capital Outlay	\$ 21,150,347	\$ 0	\$ 0	\$ 0	\$(21,150,347)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
Subtotal:	\$ 91,065,945	\$ 0	\$ 0	\$ 0	\$(91,065,945)
EXPENDITURES TOTAL:	\$ 91,065,945	\$ 0	\$ 0	\$ 0	\$(91,065,945)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

328 - SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,431,656	21,150,347	42,776,025	1,123,802	0	-21,150,347
Capital Outlay:	\$2,431,656	\$21,150,347	\$42,776,025	\$1,123,802	\$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	\$126,539,295	\$84,887,072	\$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.

REVENUES

The revenue source for FY23 will be Fund Balance.

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
<u>REVENUES:</u>					
Fund Balance	\$ 609,257	\$ 0	\$ 0	\$ 0	\$(609,257)
REVENUES TOTAL:	\$ 609,257	\$ 0	\$ 0	\$ 0	\$(609,257)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 609,257	\$ 0	\$ 0	\$ 0	\$(609,257)
Subtotal:	\$ 609,257	\$ 0	\$ 0	\$ 0	\$(609,257)
EXPENDITURES TOTAL:	\$ 609,257	\$ 0	\$ 0	\$ 0	\$(609,257)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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.

Ongoing projects, which are funded by Fund Balance, will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers In were reduced as a result of the adjustments in Fund 134.**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted based on the change mentioned above.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Transfers In	\$ 26,041,109	\$ 19,738,631	\$ 19,243,274	\$(495,357)	\$(6,797,835)
Other Sources	\$ 1,245,794	\$ 5,419,651	\$ 5,419,651	\$ 0	\$ 4,173,857
Fund Balance	\$ 21,508,886	\$ 13,459,765	\$ 13,459,765	\$ 0	\$(8,049,121)
REVENUES TOTAL:	\$ 48,795,789	\$ 38,618,047	\$ 38,122,690	\$(495,357)	\$(10,673,099)
EXPENDITURES:					
Capital Outlay	\$ 22,264,978	\$ 21,479,498	\$ 21,479,498	\$ 0	\$(785,480)
Subtotal:	\$ 22,264,978	\$ 21,479,498	\$ 21,479,498	\$ 0	\$(785,480)
Transfers Out	\$ 274,633	\$ 115,703	\$ 115,703	\$ 0	\$(158,930)
Reserves - Capital	\$ 26,256,178	\$ 17,022,846	\$ 16,527,489	\$(495,357)	\$(9,728,689)
EXPENDITURES TOTAL:	\$ 48,795,789	\$ 38,618,047	\$ 38,122,690	\$(495,357)	\$(10,673,099)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

331 - COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520005 - OS Personal Protect Equip	0	0	0	1,474,148	0	0
Operating Expenses:	\$0	\$0	\$0	\$1,474,148	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	4,114,924	22,264,978	28,634,801	4,939,261	21,479,498	-785,480
Capital Outlay:	\$4,114,924	\$22,264,978	\$28,634,801	\$4,939,261	\$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	13,563,777	0	16,527,489	-9,728,689
Reserves - Capital:	\$0	\$26,256,178	\$13,563,777	\$0	\$16,527,489	-\$9,728,689
TOTAL EXPENDITURES:	\$4,255,414	\$48,795,789	\$42,473,211	\$6,619,384	\$38,122,690	-\$10,673,099

FUND 332 – PUBLIC IMP REV BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity. The balance for the project will be included later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

Revenue anticipated for FY23 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Fund Balance	\$ 1,858,997	\$ 700,000	\$ 700,000	\$ 0	\$(1,158,997)
REVENUES TOTAL:	\$ 1,858,997	\$ 700,000	\$ 700,000	\$ 0	\$(1,158,997)
EXPENDITURES:					
Capital Outlay	\$ 1,858,997	\$ 700,000	\$ 700,000	\$ 0	\$(1,158,997)
Subtotal:	\$ 1,858,997	\$ 700,000	\$ 700,000	\$ 0	\$(1,158,997)
EXPENDITURES TOTAL:	\$ 1,858,997	\$ 700,000	\$ 700,000	\$ 0	\$(1,158,997)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

332 - PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	8,864	1,858,997	3,092,107	-132,806	700,000	-1,158,997
Capital Outlay:	\$8,864	\$1,858,997	\$3,092,107	-\$132,806	\$700,000	-\$1,158,997
TOTAL EXPENDITURES:	\$8,864	\$1,858,997	\$3,092,107	-\$132,806	\$700,000	-\$1,158,997

FUND 333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND

TRENDS & ISSUES

<p>This Fund was established in FY20 by Resolution 18-153R as a result of the refunding of the Capital Improvement Revenue Bonds, Series 2009 (Fund 236). As a result, the Fund's bond reserve requirement was released, allowing for the appropriation of capital projects. The County expects to spend all of the Original Proceeds of the Series 2019 Bond deposited in the Construction Fund and any investment proceeds related thereto on or before October 2nd, 2022.</p>

REVENUES

<p>This Fund is expected to close in FY22.</p>
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*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND					
	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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 Bond Proceeds.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Fund Balance	\$ 194,726,867	\$ 117,081,779	\$ 117,081,779	\$ 0	\$(77,645,088)
REVENUES TOTAL:	\$ 194,726,867	\$ 117,081,779	\$ 117,081,779	\$ 0	\$(77,645,088)
EXPENDITURES:					
Capital Outlay	\$ 75,910,501	\$ 110,786,315	\$ 110,786,315	\$ 0	\$ 34,875,814
Subtotal:	\$ 75,910,501	\$ 110,786,315	\$ 110,786,315	\$ 0	\$ 34,875,814
Reserves - Capital	\$ 118,816,366	\$ 6,295,464	\$ 6,295,464	\$ 0	\$(112,520,902)
EXPENDITURES TOTAL:	\$ 194,726,867	\$ 117,081,779	\$ 117,081,779	\$ 0	\$(77,645,088)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

334 - TRANSPORTATION IMP CONSTRUCTION FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,708,438	75,910,501	75,533,903	13,301,184	110,786,315	34,875,814
Capital Outlay:	\$6,708,438	\$75,910,501	\$75,533,903	\$13,301,184	\$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	\$13,301,184	\$117,081,779	-\$77,645,088

ENTERPRISE FUNDS

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FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures experienced a nominal change due to an adjustment to Tax Collector Fees to match the Special Assessment in accordance with the curbside collection agreement.**
- **Reserves Operating was adjusted in accordance with Policy and Reserves Assigned decreased to appropriate funds for the Debris Management Plan for Hurricane Irma.**

REVENUES

The major revenue source for this Fund comes from Special Assessments. FY23 will be the first year of a two-year buy down of the increase in the curbside collection program rate, as a result of the change in the consumer price index. This buy down utilizes funding restricted to the Special Assessments program. 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 SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Permits, Fees & Special Assessments	\$ 28,037,287	\$ 32,102,380	\$ 32,102,380	\$ 0	\$ 4,065,093
Charges For Services	\$ 4,490,554	\$ 4,227,242	\$ 4,227,242	\$ 0	\$(263,312)
Miscellaneous Revenues	\$ 276,891	\$ 276,891	\$ 276,891	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(1,640,237)	\$(1,830,326)	\$(1,830,326)	\$ 0	\$(190,089)
Subtotal:	\$ 31,164,495	\$ 34,776,187	\$ 34,776,187	\$ 0	\$ 3,611,692
Other Sources	\$ 0	\$ 39,091	\$ 39,091	\$ 0	\$ 39,091
Fund Balance	\$ 41,323,096	\$ 47,855,240	\$ 47,855,240	\$ 0	\$ 6,532,144
REVENUES TOTAL:	\$ 72,487,591	\$ 82,670,518	\$ 82,670,518	\$ 0	\$ 10,182,927
EXPENDITURES:					
Personnel Services	\$ 1,510,054	\$ 1,761,193	\$ 1,727,692	\$(33,501)	\$ 217,638
Operating Expenses	\$ 24,343,501	\$ 27,682,678	\$ 27,699,706	\$ 17,028	\$ 3,356,205
Capital Outlay	\$ 0	\$ 395,091	\$ 395,091	\$ 0	\$ 395,091
Debt Service	\$ 21,383	\$ 24,444	\$ 24,444	\$ 0	\$ 3,061
Subtotal:	\$ 25,874,938	\$ 29,863,406	\$ 29,846,933	\$(16,473)	\$ 3,971,995
Transfers Out	\$ 819,562	\$ 9,130,903	\$ 9,130,903	\$ 0	\$ 8,311,341
Reserves - Operating	\$ 6,926,849	\$ 10,491,648	\$ 11,049,457	\$ 557,809	\$ 4,122,608
Reserves - Debt	\$ 10,692	\$ 12,222	\$ 12,222	\$ 0	\$ 1,530
Reserves - Capital	\$ 16,674,708	\$ 11,434,347	\$ 11,434,347	\$ 0	\$(5,240,361)
Reserves - Assigned	\$ 20,198,105	\$ 19,172,317	\$ 18,630,981	\$(541,336)	\$(1,567,124)
Reserves - Restricted	\$ 1,982,737	\$ 2,565,675	\$ 2,565,675	\$ 0	\$ 582,938
EXPENDITURES TOTAL:	\$ 72,487,591	\$ 82,670,518	\$ 82,670,518	\$ 0	\$ 10,182,927

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

401-SOLID WASTE FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	864,831	984,964	984,964	756,447	1,133,851	148,887
5120002 - Disaster Relief	1,871	0	0	0	0	0
5122000 - Car Allowance	0	0	0	88	0	0
5126000 - Other Salary	0	0	0	30,075	0	0
5130001 - Vacancy Factor	0	-17,314	-17,314	0	-19,713	-2,399
5140000 - Overtime	4,312	4,418	4,418	3,913	5,500	1,082
5160000 - Compensated Annual Leave	63,974	0	0	51,957	0	0
5160010 - Compensated Ann Leave Payoff	5,038	0	0	18,933	0	0
5160020 - Compensated Admin Leave	1,430	0	0	638	0	0
5170000 - Compensated Sick Leave	28,959	0	0	25,780	0	0
5170010 - Compensated Sick Leave Payoff	5,311	0	0	1,627	0	0
5210000 - Fica Taxes	70,287	75,684	75,684	64,249	86,169	10,485
5220000 - Retirement Contributions	102,774	109,965	109,965	104,963	148,100	38,135
5221000 - Opeb Gasb 45	84,113	0	0	0	0	0
5230000 - Health Insurance	273,875	293,413	293,413	231,499	313,837	20,424
5231000 - Life Insurance	944	1,004	1,004	827	1,143	139
5232000 - Dental Insurance	6,520	6,906	6,906	5,492	7,427	521
5233000 - Lt Disability Insurance	1,479	1,585	1,585	1,319	1,799	214
5233100 - St Disability Insurance	2,658	2,829	2,829	2,354	3,198	369
5240000 - Workers' Compensation	48,459	46,600	46,600	39,869	46,381	-219
Personnel Services:	\$1,566,835	\$1,510,054	\$1,510,054	\$1,340,030	\$1,727,692	\$217,638
Operating Expenses:						
5310000 - Professional Services	70,958	39,995	147,190	17,321	189,995	150,000
5310006 - Legal Fees	3,038	0	0	2,250	0	0
5312000 - Tax Collector Fees	412,470	494,685	494,685	478,246	571,955	77,270
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	21,468,961	23,368,848	23,314,330	17,309,537	26,442,654	3,073,806
5342000 - Landfill LT Care and Closure	284,452	603,000	603,000	169,572	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	4,712	8,116	0
5420000 - Freight & Postage Services	337	1,950	1,950	459	1,950	0
5430000 - Utility Services	6,343	9,300	14,800	5,315	7,500	-1,800
5440000 - Rentals And Leases	3,054	8,200	8,200	2,777	8,200	0
5450000 - Insurance	11,001	12,112	12,112	12,112	30,400	18,288
5460000 - Repair & Maintenance Svcs	13,869	52,500	68,911	16,317	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	59,648	69,031	-18,469
5470000 - Printing And Binding	2,909	5,000	5,000	742	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	35	38,275	0
5490011 - Cash over/shorts	3	0	0	40	0	0
5490400 - Bad Debt	42	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	32,607	32,606	0	0
5490501 - OH-Workers' Compensation	5,100	4,738	4,738	4,738	7,083	2,345
5490502 - OH-Property & Liability Insurance	1,740	1,979	1,979	1,979	2,699	720
5490503 - OH-Dental Insurance	1,742	1,679	1,679	1,679	1,818	139
5490504 - OH-Health Insurance	5,290	5,290	5,290	5,290	7,595	2,305

401-SOLID WASTE FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	1,115	1,106	1,106	1,106	1,352	246
5490509 - OH-Fleet Oversight	2,940	4,264	4,264	4,264	4,656	392
5490510 - OH-Fleet Maint	0	0	0	0	27,469	27,469
5490511 - OH-Fleet Fuel	4,256	9,256	9,256	9,256	0	-9,256
5511000 - Office Supplies	2,330	3,350	3,350	1,636	3,350	0
5512000 - Office Equipment	0	0	0	390	0	0
5520000 - Operating Supplies	21,927	48,947	48,947	18,656	49,197	250
5520020 - Computer Hardware, Non-Capital	0	0	0	0	10,197	10,197
5521000 - Gas & Oil	40,305	47,428	47,428	37,505	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 & Memberships	0	1,265	1,265	878	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	\$24,478,405	\$18,200,194	\$27,699,706	\$3,356,205
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 Commun	24,076	22,924	22,924	17,193	23,738	814
5910315 - Tran Out-General Capital Outlay Ful	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	6,426,383	2,002,849
5990020 - Reserve For Contingency	0	2,503,315	7,873,040	0	4,623,074	2,119,759
Reserves - Operating:	\$0	\$6,926,849	\$12,296,574	\$0	\$11,049,457	\$4,122,608
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	7,006,493	-1,567,124
Reserves - Assigned:	\$0	\$20,198,105	\$20,198,105	\$0	\$18,630,981	-\$1,567,124

401-SOLID WASTE FUND SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,982,737	2,565,675	0	2,565,675	582,938
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	\$20,156,672	\$82,670,518	\$10,182,927

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund managed by 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.

REVENUES

The primary revenue sources are Fund Balance and Tolls from roads and bridges.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

407-OSCEOLA PARKWAY SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 13,242,969	\$ 14,949,148	\$ 14,949,148	\$ 0	\$ 1,706,179
Miscellaneous Revenues	\$ 87,057	\$ 87,630	\$ 87,630	\$ 0	\$ 573
Less 5% Statutory Reduction	\$(666,501)	\$(751,839)	\$(751,839)	\$ 0	\$(85,338)
Subtotal:	\$ 12,663,525	\$ 14,284,939	\$ 14,284,939	\$ 0	\$ 1,621,414
Fund Balance	\$ 45,801,514	\$ 36,549,783	\$ 36,549,783	\$ 0	\$(9,251,731)
REVENUES TOTAL:	\$ 58,465,039	\$ 50,834,722	\$ 50,834,722	\$ 0	\$(7,630,317)
EXPENDITURES:					
Personnel Services	\$ 198,059	\$ 220,760	\$ 220,814	\$ 54	\$ 22,755
Operating Expenses	\$ 5,055,377	\$ 5,893,207	\$ 5,893,659	\$ 452	\$ 838,282
Capital Outlay	\$ 12,540,151	\$ 0	\$ 0	\$ 0	\$(12,540,151)
Debt Service	\$ 9,219,800	\$ 9,215,050	\$ 9,215,050	\$ 0	\$(4,750)
Subtotal:	\$ 27,013,387	\$ 15,329,017	\$ 15,329,523	\$ 506	\$(11,683,864)
Transfers Out	\$ 107,817	\$ 111,737	\$ 111,737	\$ 0	\$ 3,920
Reserves - Operating	\$ 1,429,667	\$ 1,660,189	\$ 1,660,323	\$ 134	\$ 230,656
Reserves - Debt	\$ 23,859,408	\$ 23,680,905	\$ 23,680,905	\$ 0	\$(178,503)
Reserves - Restricted	\$ 1,305,500	\$ 1,305,500	\$ 1,305,500	\$ 0	\$ 0
Reserves - Stability	\$ 4,749,260	\$ 8,747,374	\$ 8,746,734	\$(640)	\$ 3,997,474
EXPENDITURES TOTAL:	\$ 58,465,039	\$ 50,834,722	\$ 50,834,722	\$ 0	\$(7,630,317)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

407-OSCEOLA PARKWAY SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	111,920	126,123	126,123	107,416	142,874	16,751
5120002 - Disaster Relief	835	0	0	0	0	0
5122000 - Car Allowance	1,050	0	0	613	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	258	50	0
5160000 - Compensated Annual Leave	7,029	0	0	6,171	0	0
5160020 - Compensated Admin Leave	1,312	0	0	910	0	0
5170000 - Compensated Sick Leave	6,113	0	0	2,290	0	0
5210000 - Fica Taxes	8,951	9,651	9,651	8,304	10,934	1,283
5220000 - Retirement Contributions	22,100	23,185	23,185	22,446	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	21,110	28,144	5,896
5231000 - Life Insurance	125	129	129	117	146	17
5232000 - Dental Insurance	493	492	492	442	525	33
5233000 - Lt Disability Insurance	197	203	203	186	228	25
5233100 - St Disability Insurance	321	327	327	305	374	47
5240000 - Workers' Compensation	3,046	2,858	2,858	2,621	2,780	-78
Personnel Services:	\$187,107	\$198,059	\$198,059	\$175,114	\$220,814	\$22,755
Operating Expenses:						
5310000 - Professional Services	70,894	200,000	283,477	49,029	200,000	0
5340000 - Other Contractual Services	1,471,525	1,848,970	1,848,970	1,532,498	2,412,082	563,112
5340001 - Miscellaneous Contractual Svcs	9,703	0	0	10,858	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	164,563	506,337	302,532
5430000 - Utility Services	58,504	60,000	60,000	50,124	63,900	3,900
5440000 - Rentals And Leases	0	0	0	465	0	0
5450000 - Insurance	443	601	601	601	785	184
5460000 - Repair & Maintenance Svcs	426,041	799,610	784,610	412,717	756,921	-42,689
5460008 - R&M Parking re-paving	0	0	0	3,126	0	0
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	547	167
5490502 - OH-Property & Liability Insurance	70	98	98	98	70	-28
5490503 - OH-Dental Insurance	139	135	135	135	142	7
5490504 - OH-Health Insurance	424	423	423	423	586	163
5490505 - OH-Life/AD&D, STD, LTD	82	88	88	88	106	18
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 & Memberships	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	\$5,124,497	\$2,233,711	\$5,893,659	\$838,282
Capital Outlay:						

407-OSCEOLA PARKWAY SUMMARY

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	15,000	0	0	0
5650000 - Construction In Progress	0	12,540,151	11,549,760	1,871,098	0	-12,540,151
Capital Outlay:	\$0	\$12,540,151	\$11,564,760	\$1,871,098	\$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	1,037,702	144,160
5990020 - Reserve For Contingency	0	536,125	536,125	0	622,621	86,496
Reserves - Operating:	\$0	\$1,429,667	\$1,429,667	\$0	\$1,660,323	\$230,656
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	8,746,734	3,997,474
Reserves - Stability:	\$0	\$4,749,260	\$8,734,225	\$0	\$8,746,734	\$3,997,474
TOTAL EXPENDITURES:	\$11,126,860	\$58,465,039	\$61,556,032	\$11,730,586	\$50,834,722	-\$7,630,317

INTERNAL SERVICE FUNDS

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FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

TRENDS & ISSUES

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

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program which was offset in Operating and Reserves - Claims.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 3,503,699	\$ 3,848,217	\$ 3,983,705	\$ 135,488	\$ 480,006
Subtotal:	\$ 3,503,699	\$ 3,848,217	\$ 3,983,705	\$ 135,488	\$ 480,006
Fund Balance	\$ 4,691,796	\$ 4,805,723	\$ 4,805,723	\$ 0	\$ 113,927
REVENUES TOTAL:	\$ 8,195,495	\$ 8,653,940	\$ 8,789,428	\$ 135,488	\$ 593,933
EXPENDITURES:					
Personnel Services	\$ 151,771	\$ 207,372	\$ 207,372	\$ 0	\$ 55,601
Operating Expenses	\$ 2,636,076	\$ 3,090,896	\$ 3,091,422	\$ 526	\$ 455,346
Subtotal:	\$ 2,787,847	\$ 3,298,268	\$ 3,298,794	\$ 526	\$ 510,947
Transfers Out	\$ 52,923	\$ 61,353	\$ 61,353	\$ 0	\$ 8,430
Reserves - Operating	\$ 24,992	\$ 0	\$ 0	\$ 0	\$(24,992)
Reserves - Claims	\$ 2,458,748	\$ 1,889,088	\$ 2,024,050	\$ 134,962	\$(434,698)
Reserves - Restricted	\$ 2,870,985	\$ 3,405,231	\$ 3,405,231	\$ 0	\$ 534,246
EXPENDITURES TOTAL:	\$ 8,195,495	\$ 8,653,940	\$ 8,789,428	\$ 135,488	\$ 593,933

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	98,215	110,197	131,764	92,355	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	3,298	0	0
5160020 - Compensated Admin Leave	1,834	0	0	1,977	0	0
5170000 - Compensated Sick Leave	5,178	0	0	1,067	0	0
5210000 - Fica Taxes	8,484	8,429	8,429	7,504	11,164	2,735
5220000 - Retirement Contributions	16,575	17,550	17,550	15,893	23,708	6,158
5221000 - Opeb Gasb 45	1,945	0	0	0	0	0
5230000 - Health Insurance	15,530	16,201	16,201	14,347	27,375	11,174
5231000 - Life Insurance	109	111	111	99	149	38
5232000 - Dental Insurance	493	492	492	437	646	154
5233000 - Lt Disability Insurance	172	176	176	158	233	57
5233100 - St Disability Insurance	310	317	317	282	416	99
5240000 - Workers' Compensation	182	176	176	160	233	57
Personnel Services:	\$156,383	\$151,771	\$173,338	\$138,831	\$207,372	\$55,601
Operating Expenses:						
5310000 - Professional Services	116,300	117,500	117,500	97,250	202,500	85,000
5340000 - Other Contractual Services	12,455	29,018	29,018	11,766	38,494	9,476
5450000 - Insurance	391	530	530	530	894	364
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	2,179,985	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 Insurance	61	87	87	87	79	-8
5490503 - OH-Dental Insurance	123	118	118	118	161	43
5490504 - OH-Health Insurance	372	374	374	374	668	294
5490505 - OH-Life/AD&D, STD, LTD	72	78	78	78	120	42
5521000 - Gas & Oil	36	1,000	1,000	95	1,000	0
5540000 - Books,pubs,subs & Memberships	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	\$2,630,198	\$3,091,422	\$455,346
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	2,024,050	-434,698
Reserves - Claims:	\$0	\$2,458,748	\$2,485,463	\$0	\$2,024,050	-\$434,698

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	\$2,808,721	\$8,789,428	\$593,933

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 insurance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted in accordance with Policy and per the actuarial report**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program as well as to meet the required Reserve levels for the actuarial report**
- **Fund Balance decreased due to a correction**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 3,485,408	\$ 3,784,281	\$ 8,257,736	\$ 4,473,455	\$ 4,772,328
Subtotal:	\$ 3,485,408	\$ 3,784,281	\$ 8,257,736	\$ 4,473,455	\$ 4,772,328
Transfers In	\$ 300,000	\$ 0	\$ 0	\$ 0	\$(300,000)
Fund Balance	\$ 8,347,394	\$ 6,676,332	\$ 5,328,126	\$(1,348,206)	\$(3,019,268)
REVENUES TOTAL:	\$ 12,132,802	\$ 10,460,613	\$ 13,585,862	\$ 3,125,249	\$ 1,453,060
EXPENDITURES:					
Personnel Services	\$ 136,454	\$ 187,352	\$ 187,352	\$ 0	\$ 50,898
Operating Expenses	\$ 5,832,435	\$ 6,252,306	\$ 6,252,826	\$ 520	\$ 420,391
Subtotal:	\$ 5,968,889	\$ 6,439,658	\$ 6,440,178	\$ 520	\$ 471,289
Transfers Out	\$ 65,320	\$ 57,436	\$ 57,436	\$ 0	\$(7,884)
Reserves - Operating	\$ 723,039	\$ 0	\$ 0	\$ 0	\$(723,039)
Reserves - Claims	\$ 47,691	\$ 0	\$ 631,102	\$ 631,102	\$ 583,411
Reserves - Restricted	\$ 5,327,863	\$ 3,963,519	\$ 6,457,146	\$ 2,493,627	\$ 1,129,283
EXPENDITURES TOTAL:	\$ 12,132,802	\$ 10,460,613	\$ 13,585,862	\$ 3,125,249	\$ 1,453,060

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	89,472	100,027	121,594	82,671	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	2,718	0	0
5160020 - Compensated Admin Leave	1,487	0	0	1,689	0	0
5170000 - Compensated Sick Leave	5,016	0	0	1,067	0	0
5210000 - Fica Taxes	7,714	7,652	7,652	6,709	10,150	2,498
5220000 - Retirement Contributions	12,337	13,073	13,073	11,721	18,332	5,259
5221000 - Opeb Gasb 45	1,945	0	0	0	0	0
5230000 - Health Insurance	15,531	16,203	16,203	14,064	26,886	10,683
5231000 - Life Insurance	99	100	100	88	134	34
5232000 - Dental Insurance	493	493	493	427	629	136
5233000 - Lt Disability Insurance	156	160	160	141	212	52
5233100 - St Disability Insurance	282	289	289	253	382	93
5240000 - Workers' Compensation	165	160	160	143	212	52
Personnel Services:	\$141,240	\$136,454	\$158,021	\$123,087	\$187,352	\$50,898
Operating Expenses:						
5310000 - Professional Services	144,541	250,500	250,500	153,925	362,500	112,000
5310006 - Legal Fees	584,259	724,893	724,893	691,722	856,134	131,241
5450001 - Insurance Premium	2,115,734	3,128,218	3,128,218	2,659,167	3,390,000	261,782
5450003 - Bonded Insurance	-650	3,400	3,400	545	3,400	0
5490000 - Oth Current Chgs & Obligations	22,361	30,000	30,000	19,388	46,000	16,000
5490300 - Claims	1,307,530	1,691,418	1,691,418	2,200,479	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	608	272
5490503 - OH-Dental Insurance	122	120	120	120	157	37
5490504 - OH-Health Insurance	375	373	373	373	652	279
5490505 - OH-Life/AD&D, STD, LTD	73	77	77	77	117	40
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5540000 - Books,pubs,subs & Memberships	0	750	750	599	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	\$5,726,732	\$6,252,826	\$420,391
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	631,102	583,411
Reserves - Claims:	\$0	\$47,691	\$47,691	\$0	\$631,102	\$583,411
Reserves - Restricted:						

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Reserves - Restricted:						
5990070 - Reserves Restricted	0	5,327,863	5,327,863	0	6,457,146	1,129,283
Reserves - Restricted:	\$0	\$5,327,863	\$5,327,863	\$0	\$6,457,146	\$1,129,283
TOTAL EXPENDITURES:	\$5,513,959	\$12,132,802	\$11,483,083	\$5,898,808	\$13,585,862	\$1,453,060

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.

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments, and employee contributions. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges For Services were adjusted due to finalized open enrollment and overhead costs for administration of the program which was offset in Reserves per Policy**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 1,303,531	\$ 1,328,399	\$ 1,314,401	\$(13,998)	\$ 10,870
Subtotal:	\$ 1,303,531	\$ 1,328,399	\$ 1,314,401	\$(13,998)	\$ 10,870
Fund Balance	\$ 1,010,254	\$ 1,149,016	\$ 1,149,016	\$ 0	\$ 138,762
REVENUES TOTAL:	\$ 2,313,785	\$ 2,477,415	\$ 2,463,417	\$(13,998)	\$ 149,632
EXPENDITURES:					
Personnel Services	\$ 71,900	\$ 77,435	\$ 77,435	\$ 0	\$ 5,535
Operating Expenses	\$ 1,008,875	\$ 1,008,875	\$ 1,009,064	\$ 189	\$ 189
Subtotal:	\$ 1,080,775	\$ 1,086,310	\$ 1,086,499	\$ 189	\$ 5,724
Transfers Out	\$ 53,337	\$ 55,103	\$ 55,103	\$ 0	\$ 1,766
Reserves - Operating	\$ 6,548	\$ 118,769	\$ 10,000	\$(108,769)	\$ 3,452
Reserves - Claims	\$ 1,134,762	\$ 1,178,870	\$ 1,273,452	\$ 94,582	\$ 138,690
Reserves - Restricted	\$ 38,363	\$ 38,363	\$ 38,363	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 2,313,785	\$ 2,477,415	\$ 2,463,417	\$(13,998)	\$ 149,632

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

503-DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	44,793	50,629	50,629	41,068	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	2,500	0	0
5160020 - Compensated Admin Leave	411	0	0	359	0	0
5170000 - Compensated Sick Leave	1,005	0	0	620	0	0
5210000 - Fica Taxes	3,678	3,874	3,874	3,388	4,035	161
5220000 - Retirement Contributions	6,171	6,604	6,604	5,912	7,549	945
5221000 - Opeb Gasb 45	1,076	0	0	0	0	0
5230000 - Health Insurance	10,666	10,998	10,998	10,801	13,385	2,387
5231000 - Life Insurance	51	51	51	45	55	4
5232000 - Dental Insurance	273	272	272	236	206	-66
5233000 - Lt Disability Insurance	79	81	81	71	84	3
5233100 - St Disability Insurance	142	146	146	128	151	5
5240000 - Workers' Compensation	83	81	81	73	84	3
Personnel Services:	\$72,200	\$71,900	\$71,900	\$66,031	\$77,435	\$5,535
Operating Expenses:						
5450000 - Insurance	216	293	293	293	362	69
5450002 - Insurance Admin Fees	57,592	58,100	58,100	43,165	58,100	0
5490300 - Claims	878,436	950,000	950,000	723,290	950,000	0
5490302 - Adjustment to Claim Liabilitie	13,309	0	0	0	0	0
5490501 - OH-Workers' Compensation	199	186	186	186	252	66
5490502 - OH-Property & Liability Insurance	34	48	48	48	32	-16
5490503 - OH-Dental Insurance	0	-1	-1	0	0	1
5490504 - OH-Health Insurance	206	206	206	206	269	63
5490505 - OH-Life/AD&D, STD, LTD	40	43	43	43	49	6
Operating Expenses:	\$950,032	\$1,008,875	\$1,008,875	\$767,231	\$1,009,064	\$189
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	10,000	3,452
Reserves - Operating:	\$0	\$6,548	\$6,548	\$0	\$10,000	\$3,452
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,134,762	1,163,846	0	1,273,452	138,690
Reserves - Claims:	\$0	\$1,134,762	\$1,163,846	\$0	\$1,273,452	\$138,690
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	\$873,265	\$2,463,417	\$149,632

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%.

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officers, retirees, and employee contributions for health insurance. Also included is Fund Balance and Miscellaneous Revenue.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges For Services were adjusted due to finalized open enrollment and overhead costs for administration of the program with an offset to Reserves per Policy.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 29,216,740	\$ 31,980,126	\$ 32,311,186	\$ 331,060	\$ 3,094,446
Miscellaneous Revenues	\$ 880,000	\$ 880,000	\$ 880,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(44,000)	\$(44,000)	\$(44,000)	\$ 0	\$ 0
Subtotal:	\$ 30,052,740	\$ 32,816,126	\$ 33,147,186	\$ 331,060	\$ 3,094,446
Fund Balance	\$ 6,831,415	\$ 5,461,157	\$ 5,454,111	\$(7,046)	\$(1,377,304)
REVENUES TOTAL:	\$ 36,884,155	\$ 38,277,283	\$ 38,601,297	\$ 324,014	\$ 1,717,142
EXPENDITURES:					
Personnel Services	\$ 129,622	\$ 144,434	\$ 144,434	\$ 0	\$ 14,812
Operating Expenses	\$ 26,897,540	\$ 27,262,375	\$ 27,262,265	\$(110)	\$ 364,725
Subtotal:	\$ 27,027,162	\$ 27,406,809	\$ 27,406,699	\$(110)	\$ 379,537
Transfers Out	\$ 175,970	\$ 258,012	\$ 258,012	\$ 0	\$ 82,042
Reserves - Claims	\$ 8,532,183	\$ 7,676,370	\$ 8,000,494	\$ 324,124	\$(531,689)
Reserves - Restricted	\$ 1,148,840	\$ 2,936,092	\$ 2,936,092	\$ 0	\$ 1,787,252
EXPENDITURES TOTAL:	\$ 36,884,155	\$ 38,277,283	\$ 38,601,297	\$ 324,014	\$ 1,717,142

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	81,770	92,157	92,157	76,437	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	4,800	0	0
5160020 - Compensated Admin Leave	1,089	0	0	1,042	0	0
5170000 - Compensated Sick Leave	1,728	0	0	636	0	0
5210000 - Fica Taxes	6,749	7,049	7,049	6,371	7,579	530
5220000 - Retirement Contributions	13,592	14,471	14,471	13,151	16,859	2,388
5221000 - Opeb Gasb 45	15,761	0	0	0	0	0
5230000 - Health Insurance	15,995	16,428	16,428	17,365	21,666	5,238
5231000 - Life Insurance	91	93	93	83	99	6
5232000 - Dental Insurance	424	425	425	377	293	-132
5233000 - Lt Disability Insurance	144	148	148	132	157	9
5233100 - St Disability Insurance	259	266	266	237	283	17
5240000 - Workers' Compensation	152	148	148	134	157	9
Personnel Services:	\$144,496	\$129,622	\$129,622	\$121,865	\$144,434	\$14,812
Operating Expenses:						
5310000 - Professional Services	89,750	93,500	93,500	89,667	93,500	0
5340009 - Other Contractual Services-Operatio	607,392	767,000	767,000	530,111	767,000	0
5340010 - Other Contractual Services- Prescrip	278,478	351,000	351,000	237,512	351,000	0
5340011 - Other Contractual Services- Fixed Fe	375,562	396,000	396,000	359,942	396,000	0
5340012 - Other Contractual Services- Tech, Li	54,000	54,000	54,000	45,000	54,000	0
5420000 - Freight & Postage Services	0	1,500	1,500	907	1,700	200
5450000 - Insurance	336	456	456	456	584	128
5450001 - Insurance Premium	1,158,967	1,432,791	1,432,791	872,729	1,551,011	118,220
5450002 - Insurance Admin Fees	795,869	812,868	812,868	597,450	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	4,794	45,351	0
5490300 - Claims	22,063,440	21,802,919	21,802,919	18,333,895	21,911,933	109,014
5490301 - HRA Claims Payment	772,781	1,130,951	1,130,951	877,445	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	409	122
5490502 - OH-Property & Liability Insurance	53	75	75	75	52	-23
5490503 - OH-Dental Insurance	105	102	102	102	104	2
5490505 - OH-Life/AD&D, STD, LTD	63	66	66	66	79	13
5540000 - Books,pubs,subs & Memberships	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	\$21,950,438	\$27,262,265	\$364,725
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	8,000,494	-531,689

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Reserves - Claims:	\$0	\$8,532,183	\$8,863,115	\$0	\$8,000,494	-\$531,689
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	\$22,204,280	\$38,601,297	\$1,717,142

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.

REVENUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges For Services were adjusted due to finalized open enrollment and overhead costs for administration of the program with an offset to Reserves per Policy**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

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

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 722,950	\$ 781,483	\$ 790,481	\$ 8,998	\$ 67,531
Subtotal:	\$ 722,950	\$ 781,483	\$ 790,481	\$ 8,998	\$ 67,531
Fund Balance	\$ 895,583	\$ 1,013,710	\$ 1,013,710	\$ 0	\$ 118,127
REVENUES TOTAL:	\$ 1,618,533	\$ 1,795,193	\$ 1,804,191	\$ 8,998	\$ 185,658
EXPENDITURES:					
Personnel Services	\$ 55,889	\$ 59,450	\$ 59,450	\$ 0	\$ 3,561
Operating Expenses	\$ 607,689	\$ 613,759	\$ 613,903	\$ 144	\$ 6,214
Subtotal:	\$ 663,578	\$ 673,209	\$ 673,353	\$ 144	\$ 9,775
Transfers Out	\$ 38,923	\$ 38,506	\$ 38,506	\$ 0	\$(417)
Reserves - Operating	\$ 7,417	\$ 13,819	\$ 13,819	\$ 0	\$ 6,402
Reserves - Claims	\$ 908,615	\$ 1,069,659	\$ 1,078,513	\$ 8,854	\$ 169,898
EXPENDITURES TOTAL:	\$ 1,618,533	\$ 1,795,193	\$ 1,804,191	\$ 8,998	\$ 185,658

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

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

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	34,146	38,828	38,828	31,707	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	1,648	0	0
5160020 - Compensated Admin Leave	213	0	0	205	0	0
5170000 - Compensated Sick Leave	777	0	0	620	0	0
5210000 - Fica Taxes	2,829	2,972	2,972	2,569	3,098	126
5220000 - Retirement Contributions	4,975	5,328	5,328	4,770	6,085	757
5221000 - Opeb Gasb 45	-10,431	0	0	0	0	0
5230000 - Health Insurance	8,577	8,900	8,900	8,038	9,948	1,048
5231000 - Life Insurance	39	40	40	34	40	0
5232000 - Dental Insurance	223	220	220	193	204	-16
5233000 - Lt Disability Insurance	61	60	60	55	66	6
5233100 - St Disability Insurance	109	109	109	98	114	5
5240000 - Workers' Compensation	64	60	60	56	66	6
Personnel Services:	\$44,655	\$55,889	\$55,889	\$50,748	\$59,450	\$3,561
Operating Expenses:						
5450000 - Insurance	177	240	240	240	297	57
5450001 - Insurance Premium	414,266	607,032	607,032	329,586	613,102	6,070
5490500 - Reimbursement Of Py Revenue	7	0	0	0	0	0
5490501 - OH-Workers' Compensation	163	150	150	150	205	55
5490502 - OH-Property & Liability Insurance	28	39	39	39	26	-13
5490503 - OH-Dental Insurance	57	53	53	53	52	-1
5490504 - OH-Health Insurance	167	167	167	167	221	54
5490505 - OH-Life/AD&D, STD, LTD	0	8	8	0	0	-8
Operating Expenses:	\$414,866	\$607,689	\$607,689	\$330,235	\$613,903	\$6,214
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	1,078,513	169,898
Reserves - Claims:	\$0	\$908,615	\$962,878	\$0	\$1,078,513	\$169,898
TOTAL EXPENDITURES:	\$481,129	\$1,618,533	\$1,672,796	\$410,175	\$1,804,191	\$185,658

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.

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges For Services increased due to incorporating the finalized overhead costs associated with the program**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 147,272	\$ 146,452	\$ 147,634	\$ 1,182	\$ 362
Subtotal:	\$ 147,272	\$ 146,452	\$ 147,634	\$ 1,182	\$ 362
Fund Balance	\$ 0	\$ 107,653	\$ 107,653	\$ 0	\$ 107,653
REVENUES TOTAL:	\$ 147,272	\$ 254,105	\$ 255,287	\$ 1,182	\$ 108,015
EXPENDITURES:					
Personnel Services	\$ 39,761	\$ 125,950	\$ 126,807	\$ 857	\$ 87,046
Operating Expenses	\$ 13,067	\$ 53,674	\$ 53,999	\$ 325	\$ 40,932
Capital Outlay	\$ 18,950	\$ 0	\$ 0	\$ 0	\$(18,950)
Debt Service	\$ 23,117	\$ 26,615	\$ 26,615	\$ 0	\$ 3,498
Subtotal:	\$ 94,895	\$ 206,239	\$ 207,421	\$ 1,182	\$ 112,526
Transfers Out	\$ 40,818	\$ 34,558	\$ 34,558	\$ 0	\$(6,260)
Reserves - Debt	\$ 11,559	\$ 13,308	\$ 13,308	\$ 0	\$ 1,749
EXPENDITURES TOTAL:	\$ 147,272	\$ 254,105	\$ 255,287	\$ 1,182	\$ 108,015

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

509 - FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	25,745	29,070	29,070	24,307	85,212	56,142
5126000 - Other Salary	0	0	0	75	0	0
5130001 - Vacancy Factor	0	-509	-509	0	-1,486	-977
5160000 - Compensated Annual Leave	2,329	0	0	1,134	0	0
5160010 - Compensated Ann Leave Payoff	391	0	0	533	0	0
5160020 - Compensated Admin Leave	560	0	0	621	0	0
5170000 - Compensated Sick Leave	1,089	0	0	208	0	0
5210000 - Fica Taxes	2,225	2,223	2,223	1,984	6,497	4,274
5220000 - Retirement Contributions	3,022	3,145	3,145	2,955	10,117	6,972
5221000 - Opeb Gasb 45	-1,647	0	0	0	0	0
5230000 - Health Insurance	3,969	4,941	4,941	3,770	24,907	19,966
5231000 - Life Insurance	28	29	29	25	86	57
5232000 - Dental Insurance	84	96	96	70	349	253
5233000 - Lt Disability Insurance	43	47	47	41	136	89
5233100 - St Disability Insurance	79	84	84	73	244	160
5240000 - Workers' Compensation	643	635	635	578	745	110
Personnel Services:	\$38,559	\$39,761	\$39,761	\$36,374	\$126,807	\$87,046
Operating Expenses:						
5340000 - Other Contractual Services	1,451	1,028	107,792	825	40,481	39,453
5400000 - Travel And Per Diem	412	385	385	6	385	0
5410000 - Communications	2,212	2,850	2,850	1,807	3,750	900
5430000 - Utility Services	1,130	1,350	1,350	1,010	1,377	27
5450000 - Insurance	2,941	546	546	546	770	224
5460000 - Repair & Maintenance Svcs	349	1,570	1,570	307	1,570	0
5470000 - Printing And Binding	63	0	0	0	0	0
5490501 - OH-Workers' Compensation	72	66	66	66	395	329
5490502 - OH-Property & Liability Insurance	462	89	89	89	68	-21
5490503 - OH-Dental Insurance	24	24	24	24	102	78
5490504 - OH-Health Insurance	74	74	74	74	424	350
5490505 - OH-Life/AD&D, STD, LTD	14	16	16	16	76	60
5490511 - OH-Fleet Fuel	760	1,068	1,068	1,068	0	-1,068
5511000 - Office Supplies	247	2,120	2,120	1,766	2,720	600
5520000 - Operating Supplies	0	426	426	421	426	0
5590000 - Depreciation	515	1,455	1,455	0	1,455	0
Operating Expenses:	\$10,726	\$13,067	\$119,831	\$8,025	\$53,999	\$40,932
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 Commun	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 Tentative:	FY23 Tentative 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	\$76,780	\$255,287	\$108,015

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 the maintenance of large vehicles.

REVENUES

Revenues are generated from the Overhead Rate and Charges for Services based on each department's actual use of repair services.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges For Services decreased due to incorporating the finalized overhead costs associated with the program.**
- **Transfers In was reduced from the Countywide Fire Fund (134) with an offset to operating, as the cost will be incorporated into the billable hourly rate assessed instead of a direct transfer.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 3,000,994	\$ 3,269,261	\$ 3,263,020	\$(6,241)	\$ 262,026
Subtotal:	\$ 3,000,994	\$ 3,269,261	\$ 3,263,020	\$(6,241)	\$ 262,026
Transfers In	\$ 44,454	\$ 124,096	\$ 0	\$(124,096)	\$(44,454)
REVENUES TOTAL:	\$ 3,045,448	\$ 3,393,357	\$ 3,263,020	\$(130,337)	\$ 217,572
EXPENDITURES:					
Personnel Services	\$ 1,322,399	\$ 1,444,409	\$ 1,449,868	\$ 5,459	\$ 127,469
Operating Expenses	\$ 1,284,159	\$ 1,463,312	\$ 1,327,516	\$(135,796)	\$ 43,357
Capital Outlay	\$ 0	\$ 8,571	\$ 8,571	\$ 0	\$ 8,571
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,606,558	\$ 2,916,292	\$ 2,785,955	\$(130,337)	\$ 179,397
Transfers Out	\$ 438,890	\$ 477,065	\$ 477,065	\$ 0	\$ 38,175
EXPENDITURES TOTAL:	\$ 3,045,448	\$ 3,393,357	\$ 3,263,020	\$(130,337)	\$ 217,572

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

510 - FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	743,458	858,599	858,599	656,846	961,032	102,433
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	-16,921	-1,339
5140000 - Overtime	20,250	31,955	31,955	16,599	31,955	0
5160000 - Compensated Annual Leave	48,317	0	0	38,481	0	0
5160010 - Compensated Ann Leave Payoff	4,766	0	0	4,549	0	0
5160020 - Compensated Admin Leave	1,956	0	0	2,119	0	0
5170000 - Compensated Sick Leave	32,756	0	0	27,647	0	0
5210000 - Fica Taxes	61,377	68,127	68,127	55,906	73,960	5,833
5220000 - Retirement Contributions	88,136	96,357	96,357	82,769	115,141	18,784
5221000 - Opeb Gasb 45	40,979	0	0	0	0	0
5230000 - Health Insurance	229,525	253,158	253,158	182,329	253,942	784
5231000 - Life Insurance	834	898	898	704	978	80
5232000 - Dental Insurance	4,670	4,963	4,963	3,772	5,275	312
5233000 - Lt Disability Insurance	1,308	1,424	1,424	1,121	1,545	121
5233100 - St Disability Insurance	2,368	2,578	2,578	2,029	2,798	220
5240000 - Workers' Compensation	21,872	19,922	19,922	17,741	20,163	241
Personnel Services:	\$1,304,029	\$1,322,399	\$1,322,399	\$1,115,949	\$1,449,868	\$127,469
Operating Expenses:						
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	9,988	10,260	10,260	6,725	12,493	2,233
5400000 - Travel And Per Diem	1,549	3,300	3,300	1,626	3,300	0
5410000 - Communications	3,809	3,700	3,700	3,244	4,110	410
5420000 - Freight & Postage Services	314	550	550	164	550	0
5430000 - Utility Services	8,474	10,125	10,125	7,573	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	17,005	722
5460000 - Repair & Maintenance Svcs	9,914	53,975	53,975	27,048	50,400	-3,575
5462000 - Rep & Maint-automotive	1,030,315	927,645	957,393	895,031	994,751	67,106
5462999 - Rep & Maint-Auto Contra Acct	-12,684	0	0	-11,317	-27,000	-27,000
5490501 - OH-Workers' Compensation	4,152	3,858	3,858	3,858	5,564	1,706
5490502 - OH-Property & Liability Insurance	2,331	2,662	2,662	2,662	1,510	-1,152
5490503 - OH-Dental Insurance	1,419	1,366	1,366	1,366	1,426	60
5490504 - OH-Health Insurance	4,307	4,307	4,307	4,307	5,965	1,658
5490505 - OH-Life/AD&D, STD, LTD	878	900	900	900	1,061	161
5490509 - OH-Fleet Oversight	4,200	7,216	7,216	7,216	4,656	-2,560
5490511 - OH-Fleet Fuel	6,080	15,664	15,664	15,664	0	-15,664
5511000 - Office Supplies	620	1,070	1,070	819	1,070	0
5520000 - Operating Supplies	5,445	8,492	8,492	8,908	9,092	600
5520020 - Computer Hardware, Non-Capital	2,370	0	0	0	0	0
5521000 - Gas & Oil	45,630	83,571	83,571	41,719	92,425	8,854
5524000 - Oper Supp-miscellaneous	1,628	2,700	2,700	2,783	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 & Memberships	597	5,600	5,600	5,020	5,600	0
5550000 - Training	2,426	25,000	25,000	9,795	25,000	0

510 - FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative 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	\$1,060,603	\$1,327,516	\$43,357
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 Commun	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	\$2,505,720	\$3,263,020	\$217,572

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.

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges For Services were reduced due to an overhead charge not being assessed for FY23 as Fund Balance and direct charges are sufficient to support the total cost of operations for FY23.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY22 Adopted Budget:	FY23 Recommended Budget:	FY23 Tentative Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Charges For Services	\$ 1,901,433	\$ 2,332,632	\$ 2,014,724	\$(317,908)	\$ 113,291
Subtotal:	\$ 1,901,433	\$ 2,332,632	\$ 2,014,724	\$(317,908)	\$ 113,291
Transfers In	\$ 578,000	\$ 0	\$ 0	\$ 0	\$(578,000)
Fund Balance	\$ 573,468	\$ 491,008	\$ 645,196	\$ 154,188	\$ 71,728
REVENUES TOTAL:	\$ 3,052,901	\$ 2,823,640	\$ 2,659,920	\$(163,720)	\$(392,981)
EXPENDITURES:					
Personnel Services	\$ 76,972	\$ 80,722	\$ 81,900	\$ 1,178	\$ 4,928
Operating Expenses	\$ 1,776,836	\$ 2,642,428	\$ 2,477,530	\$(164,898)	\$ 700,694
Capital Outlay	\$ 1,087,121	\$ 0	\$ 0	\$ 0	\$(1,087,121)
Subtotal:	\$ 2,940,929	\$ 2,723,150	\$ 2,559,430	\$(163,720)	\$(381,499)
Transfers Out	\$ 111,972	\$ 100,490	\$ 100,490	\$ 0	\$(11,482)
EXPENDITURES TOTAL:	\$ 3,052,901	\$ 2,823,640	\$ 2,659,920	\$(163,720)	\$(392,981)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY23 Tentative - FY23 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

511 - FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	46,751	53,934	53,934	39,769	55,537	1,603
5126000 - Other Salary	0	0	0	1,800	0	0
5130001 - Vacancy Factor	0	-978	-978	0	-1,006	-28
5140000 - Overtime	92	2,000	2,000	0	2,000	0
5160000 - Compensated Annual Leave	3,576	0	0	3,658	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,066	0	0
5160020 - Compensated Admin Leave	249	0	0	292	0	0
5170000 - Compensated Sick Leave	1,687	0	0	2,043	0	0
5210000 - Fica Taxes	4,062	4,281	4,281	3,704	4,401	120
5220000 - Retirement Contributions	5,369	6,052	6,052	5,148	6,853	801
5221000 - Opeb Gasb 45	5,999	0	0	0	0	0
5230000 - Health Insurance	8,854	9,659	9,659	8,013	12,157	2,498
5231000 - Life Insurance	51	57	57	47	58	1
5232000 - Dental Insurance	67	345	345	286	334	-11
5233000 - Lt Disability Insurance	79	88	88	74	91	3
5233100 - St Disability Insurance	144	161	161	134	167	6
5240000 - Workers' Compensation	1,448	1,373	1,373	1,235	1,308	-65
Personnel Services:	\$78,429	\$76,972	\$76,972	\$67,267	\$81,900	\$4,928
Operating Expenses:						
5340000 - Other Contractual Services	503	582	582	423	680	98
5410000 - Communications	550	2,360	2,360	283	2,360	0
5430000 - Utility Services	1,694	2,025	2,025	1,514	2,065	40
5450000 - Insurance	221	371	371	371	712	341
5460000 - Repair & Maintenance Svcs	58,671	74,355	74,355	61,768	74,355	0
5462000 - Rep & Maint-automotive	110	1,000	1,000	57	942	-58
5490501 - OH-Workers' Compensation	252	235	235	235	320	85
5490502 - OH-Property & Liability Insurance	35	61	61	61	63	2
5490503 - OH-Dental Insurance	86	83	83	83	82	-1
5490504 - OH-Health Insurance	262	262	262	262	342	80
5490505 - OH-Life/AD&D, STD, LTD	99	54	54	54	61	7
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5490510 - OH-Fleet Maint	0	0	0	0	58	58
5520000 - Operating Supplies	0	125	125	111	150	25
5521000 - Gas & Oil	981,050	1,646,762	2,096,659	1,471,275	2,349,602	702,840
5521999 - Gas & Oil Contra Acct	-1,115	0	0	-2,058	-3,125	-3,125
5524000 - Oper Supp-miscellaneous	45	500	500	0	500	0
5525000 - Tools	0	250	250	179	250	0
5540000 - Books,pubs,subs & Memberships	1,863	1,886	1,886	1,962	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	\$1,537,231	\$2,477,530	\$700,694
Capital Outlay:						
5650000 - Construction In Progress	0	1,087,121	1,087,121	401,531	0	-1,087,121
Capital Outlay:	\$0	\$1,087,121	\$1,087,121	\$401,531	\$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 Commun	2,930	2,947	2,947	2,210	3,007	60

511 - FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY21 Actuals:	FY22 Adopted:	FY22 Revised:	FY22 YTD:	FY23 Tentative:	FY23 Tentative minus FY22 Adopted:
EXPENDITURES:						
Transfers Out:	\$89,994	\$111,972	\$111,972	\$83,979	\$100,490	-\$11,482
TOTAL EXPENDITURES:	\$1,289,654	\$3,052,901	\$3,502,798	\$2,090,008	\$2,659,920	-\$392,981

RESOLUTION NO. 22-438R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING A FIVE-YEAR CAPITAL IMPROVEMENT PLAN; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board"), has reviewed the capital needs of the County and has identified the necessary capital projects for the next five years; and

WHEREAS, the funding for the first year of the Capital Improvement Plan is either included in the budget for Fiscal Year 2022-2023, or will be included, if necessary, when bond financing is obtained;

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

SECTION 1. ADOPTION OF CAPITAL IMPROVEMENT PLAN. The five-year Capital Improvement Plan summarized in Schedule A is hereby approved. The Capital Improvement Plan shall be reviewed not less than annually and may be amended, as necessary, by the Board of County Commissioners.

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

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

DULY ADOPTED this 8th day of September, 2022.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Safety						
2100 - Public Safety Projects						
Corrections Storage Warehouse (Support) - O23-002	205,500	0	0	0	0	205,500
D&F Recreation Yards - O23-004	254,232	0	0	0	0	254,232
EM Generator Replacements - O23-006	251,178	263,736	276,923	290,769	303,307	1,385,913
Total: 2100 - Public Safety Projects	710,910	263,736	276,923	290,769	303,307	1,845,645
Total: Public Safety	710,910	263,736	276,923	290,769	303,307	1,845,645
Public Works						
1418 - Mosquito Control						
Mosquito Control Facility - 1433	1,150,000	1,150,000	0	0	0	2,300,000
Total: 1418 - Mosquito Control	1,150,000	1,150,000	0	0	0	2,300,000
4100 - Public Works Projects						
Administration Building 2nd Floor Reconfiguration - P23-007	2,495,500	0	0	0	0	2,495,500
Animal Services Renovations - P23-006	3,477,000	885,000	0	0	0	4,362,000
Animal Services-Upgrade & Replace Generator - P23-021	75,000	0	0	0	0	75,000
Community Corrections Facility Renovations at 110 W. Neptune - P23-004	875,000	0	0	0	0	875,000
Corrections Lobby Security Enhancements - P23-013	441,600	0	0	0	0	441,600
Government Center Tax Collector Modifications to Lobby and Walk Up Counter - P23-016	1,500,000	0	0	0	0	1,500,000
Jail - HVAC Chilled water and hot Water piping system replacement PHASE 2 - 4182	280,000	0	0	0	0	280,000
Jail Control Room Interface Rehab - 4209	28,000	0	0	0	0	28,000
McCormick Veteran's Center - P23-020	350,000	0	0	0	0	350,000
Sheriff Administration/Fleet - Automatic Transfer Switch for Generator - P23-024	50,000	0	0	0	0	50,000
Supervisor of Elections Lobby and Tabulation Room Design and Reconfiguration - P23-005	1,207,000	0	0	0	0	1,207,000
Total: 4100 - Public Works Projects	10,779,100	885,000	0	0	0	11,664,100
4144 - Fleet Vehicles/Equipment						
FY23 Parks Vehicle and Equipment Requests Main - C23-034	128,184	0	0	0	0	128,184
Mobile Emergency Generator Unit - P23-022	276,014	0	0	0	0	276,014
Warehouse Forklift/Picker - P23-023	48,392	0	0	0	0	48,392
Total: 4144 - Fleet Vehicles/Equipment	452,590	0	0	0	0	452,590
Total: Public Works	12,381,690	2,035,000	0	0	0	14,416,690
Total: 001	13,092,600	2,298,736	276,923	290,769	303,307	16,262,335

Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
4100 - Public Works Projects						
Road & Bridge - Yard 1 Improvements - P23-033	0	650,000	9,000,000	3,500,000	0	13,150,000
Road & Bridge - Yard 2 Improvements - P23-035	0	500,000	4,000,000	0	0	4,500,000
Total: 4100 - Public Works Projects	0	1,150,000	13,000,000	3,500,000	0	17,650,000
4144 - Fleet Vehicles/Equipment						
FY23 Fleet Vehicle Replacements - P23-001	46,640	0	0	0	0	46,640
Scissor Lift Truck - T23-010	0	203,162	0	0	0	203,162
Total: 4144 - Fleet Vehicles/Equipment	46,640	203,162	0	0	0	249,802
Total: Public Works	46,640	1,353,162	13,000,000	3,500,000	0	17,899,802
Transportation						
4300 - Transportation Projects						
Wire Carousel - T23-009	0	54,749	0	0	0	54,749
Total: 4300 - Transportation Projects	0	54,749	0	0	0	54,749
Total: Transportation	0	54,749	0	0	0	54,749
Total: 102	46,640	1,407,911	13,000,000	3,500,000	0	17,954,551

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Community Development						
7500 - TDT Projects						
Additional Parking Lot for Orlando City - C21-011	0	0	0	0	233,400	233,400
Austin Tindall Sod/Tree Farm - 7568	777,000	0	0	0	0	777,000
Food Waste Reduction System - C23-004	200,000	0	0	0	0	200,000
LED Lights/Controls at Stadium/Practice Fields - C23-007	0	0	1,000,000	0	1,000,000	2,000,000
OHP - Arena & Event Center Exhaust Fan Upgrades - 7008	433,230	0	0	0	0	433,230
Stadium - Picnic Cover - 7566	0	0	0	0	75,000	75,000
Stadium Automated Gate Entrance - C21-007	0	0	0	0	30,000	30,000
Stadium Berm Project/Artificial Turf - C23-023	0	0	0	30,000	0	30,000
Stadium Club Renovation - C23-015	0	0	0	0	150,000	150,000
Thor Guard Lightning System - C23-021	26,000	0	0	0	0	26,000
Turf Tank Robot Painter - C23-022	50,000	0	0	0	0	50,000
Total: 7500 - TDT Projects	1,486,230	0	1,000,000	30,000	1,488,400	4,004,630
Total: Community Development	1,486,230	0	1,000,000	30,000	1,488,400	4,004,630
Public Works						
4100 - Public Works Projects						
Lake Cypress Parking - 4141	1,000,000	0	0	0	0	1,000,000
OHP - BDA (Bi-Directional Amplification) System Installation in West Warehouse, Arena, and Stadium - P23-028	165,000	0	0	0	0	165,000
OHP Smoke Evacuation System Modifications - P23-009	609,500	0	0	0	0	609,500
Performing Arts Center - P23-034	0	6,000,000	56,750,000	0	0	62,750,000
Total: 4100 - Public Works Projects	1,774,500	6,000,000	56,750,000	0	0	64,524,500
4144 - Fleet Vehicles/Equipment						
FY23 Fleet Vehicle Replacements - P23-001	288,711	0	0	0	0	288,711
Total: 4144 - Fleet Vehicles/Equipment	288,711	0	0	0	0	288,711
Total: Public Works	2,063,211	6,000,000	56,750,000	0	0	64,813,211
Transportation						
4300 - Transportation Projects						
Bill Johnston Park - 4357	0	584,346	0	0	0	584,346
Boggy Creek Road (Simpson to Narcoossee) - 4171	6,000,000	0	0	0	0	6,000,000
Lake Toho Water Restoration Pond Trail - 4350	0	4,655,254	0	0	0	4,655,254
Neptune Connector - 4355	0	0	1,342,691	5,370,762	0	6,713,453
Total: 4300 - Transportation Projects	6,000,000	5,239,600	1,342,691	5,370,762	0	17,953,053
Total: Transportation	6,000,000	5,239,600	1,342,691	5,370,762	0	17,953,053
Total: 104	9,549,441	11,239,600	59,092,691	5,400,762	1,488,400	86,770,894

Fund 107-Library District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Library						
7100 - Library Projects						
Hart Memorial Library - AC Replacement (9 Split Systems) - P23-029	350,000	0	0	0	0	350,000
Hart Memorial Library - Internet Cafe - P23-044	300,000	0	0	0	0	300,000
St Cloud Library - Internet Cafe - P23-045	0	375,000	0	0	0	375,000
Total: 7100 - Library Projects	650,000	375,000	0	0	0	1,025,000
Total: Library	650,000	375,000	0	0	0	1,025,000
Total: 107	650,000	375,000	0	0	0	1,025,000

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
4100 - Public Works Projects						
Admin Bldg - 3rd Floor Reconfiguration - 4127	73,500	0	0	0	0	73,500
Courthouse Courtroom Addition - P23-018	2,139,000	0	0	0	0	2,139,000
Courthouse Elevator re-build and modernization - 4215	727,600	740,000	0	0	0	1,467,600
Courthouse Hearing Room Reconfiguration - P23-017	400,000	0	0	0	0	400,000
Design and Construction for Courthouse Employee Parking Lot Security Enhancements - P23-012	65,000	800,000	0	0	0	865,000
Total: 4100 - Public Works Projects	3,405,100	1,540,000	0	0	0	4,945,100
Total: Public Works	3,405,100	1,540,000	0	0	0	4,945,100
Total: 115	3,405,100	1,540,000	0	0	0	4,945,100

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Community Development						
1400 - Community Development Projects						
Shingle Creek Babb Playground - C21-016	0	0	132,000	0	0	132,000
Total: 1400 - Community Development Projects	0	0	132,000	0	0	132,000
Total: Community Development	0	0	132,000	0	0	132,000
Total: 125	0	0	132,000	0	0	132,000

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Transportation						
4300 - Transportation Projects						
Michigan Ave Pedestrian Safety - 4406	390,000	1,589,280	0	0	0	1,979,280
Old Lake Wilson Road - 4404	7,000,000	0	0	0	0	7,000,000
Osceola Parkway Arterial Improvements - T22-017	0	213,989	0	1,854,574	0	2,068,563
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177	30,459,798	0	0	0	0	30,459,798
Westside Blvd. Extension - 4407	10,454,060	0	0	0	0	10,454,060
Total: 4300 - Transportation Projects	48,303,858	1,803,269	0	1,854,574	0	51,961,701
Total: Transportation	48,303,858	1,803,269	0	1,854,574	0	51,961,701
Total: 143	48,303,858	1,803,269	0	1,854,574	0	51,961,701

Fund 148-Building Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
4100 - Public Works Projects						
Electric Vehicle (EV) Charging Stations for the Office of Building Safety - C23-017	170,000	0	0	0	0	170,000
Total: 4100 - Public Works Projects	170,000	0	0	0	0	170,000
Total: Public Works	170,000	0	0	0	0	170,000
Total: 148	170,000	0	0	0	0	170,000

Fund 151-CDBG Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Community Development						
7200 - Parks Projects						
Archie Gordon Memorial Park - 7220	0	132,000	0	0	0	132,000
Holopaw Neighborhood Park Playground - C22-007	0	0	0	0	150,000	150,000
Kenansville Community Park Playground - C22-006	0	0	0	0	150,000	150,000
Playground Surface at Robert Guevara - C23-031	150,000	0	0	0	0	150,000
Playground Surface at Tropical Park - C23-030	75,000	0	0	0	0	75,000
Royal Palms Playground - C22-004	0	0	200,000	0	0	200,000
Shelby Cox Playground - C22-005	0	0	0	232,000	0	232,000
Total: 7200 - Parks Projects	225,000	132,000	200,000	232,000	300,000	1,089,000
Total: Community Development	225,000	132,000	200,000	232,000	300,000	1,089,000
Total: 151	225,000	132,000	200,000	232,000	300,000	1,089,000

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
4144 - Fleet Vehicles/Equipment						
FY23 Fleet Vehicle Replacements - P23-001	1,354,719	0	0	0	0	1,354,719
Total: 4144 - Fleet Vehicles/Equipment	1,354,719	0	0	0	0	1,354,719
Total: Public Works	1,354,719	0	0	0	0	1,354,719
Total: 154	1,354,719	0	0	0	0	1,354,719

Fund 155-West 192 MSBU Phase I

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Community Development						
1400 - Community Development Projects						
W192 Irrigation Upgrades - O23-001	300,000	0	0	0	0	300,000
Total: 1400 - Community Development Projects	300,000	0	0	0	0	300,000
Total: Community Development	300,000	0	0	0	0	300,000
Total: 155	300,000	0	0	0	0	300,000

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
3800 - Stormwater Projects						
Buenaventura Drainage Improvements - 3101	4,500,000	0	0	0	0	4,500,000
East Lake Toho Water Quality Improvements - 3830	0	120,000	0	0	0	120,000
North Lake Toho Restoration & Water Quality - P23-002	400,000	0	1,500,000	0	0	1,900,000
Total: 3800 - Stormwater Projects	4,900,000	120,000	1,500,000	0	0	6,520,000
4100 - Public Works Projects						
Lake Runnymede Boat Ramp Improvements - 4225	100,000	0	0	0	0	100,000
Magnolia Bridge Replacement - P23-003	1,500,000	0	0	0	0	1,500,000
Total: 4100 - Public Works Projects	1,600,000	0	0	0	0	1,600,000
Total: Public Works	6,500,000	120,000	1,500,000	0	0	8,120,000
Transportation						
4300 - Transportation Projects						
ATMS Phase 7 - T22-006	0	0	282,972	3,254,168	0	3,537,140
ATMS Phase 9 - T22-007	0	0	205,075	2,665,973	0	2,871,048
Boggy Creek Elementary & Parkway Middle School SW - T22-018	0	0	651,998	0	0	651,998
Buenaventura Blvd Complete Streets - T21-005	0	0	11,269,252	0	0	11,269,252
Buenaventura Safety Improvements - 4416	0	0	1,886,253	0	0	1,886,253
Deerwood Elementary Sidewalk II - 4371	0	884,914	0	0	0	884,914
Fortune Road Widening - T21-006	0	0	1,000,000	2,034,915	0	3,034,915
Fortune-Simpson Intersection Improvement - 4374	4,953,978	0	0	0	0	4,953,978
Hickory Tree Elementary Sidewalk - T22-001	0	0	165,945	0	0	165,945
Kissimmee St.Cloud Connector Trail - 4011	3,451,000	0	0	0	0	3,451,000
Marigold Safety Improvements - 4417	4,841,235	0	0	0	0	4,841,235
Neptune Road (Partin Settlement to US 192) - 4178	2,712,309	0	0	0	0	2,712,309
Nolte ATMS - T22-003	0	0	0	280,999	0	280,999
Total: 4300 - Transportation Projects	15,958,522	884,914	15,461,495	8,236,055	0	40,540,986
Total: Transportation	15,958,522	884,914	15,461,495	8,236,055	0	40,540,986
Total: 156	22,458,522	1,004,914	16,961,495	8,236,055	0	48,660,986

Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
4100 - Public Works Projects						
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units - 9802	90,000	0	0	0	0	90,000
Total: 4100 - Public Works Projects	90,000	0	0	0	0	90,000
Total: Public Works	90,000	0	0	0	0	90,000
Total: 158	90,000	0	0	0	0	90,000

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Safety						
2100 - Public Safety Projects						
Austin Tindall Fire Station 67 - 2112	502,675	0	0	0	0	502,675
Poinciana Fire Station #83 - 2204	0	9,000,000	0	0	0	9,000,000
Station 45 Calypso Cay (535 Area Station) - 2008	612,496	0	0	0	0	612,496
Station 77 - Stoneybrook Area - 2115	0	0	0	0	12,155,063	12,155,063
Total: 2100 - Public Safety Projects	1,115,171	9,000,000	0	0	12,155,063	22,270,234
Total: Public Safety	1,115,171	9,000,000	0	0	12,155,063	22,270,234
Total: 177	1,115,171	9,000,000	0	0	12,155,063	22,270,234

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Community Development						
7208 - Parks District 1						
East 192 CRA Parks - 7215	0	0	500,000	2,000,000	500,000	3,000,000
Kings Highway Park - 7231	400,000	0	0	0	0	400,000
Marydia Community Center (Teen Center) - 7248	1,300,000	0	0	0	0	1,300,000
Oren Brown Replacement Park - C23-027	4,500,000	0	0	0	0	4,500,000
Quina Park - 7232	250,000	1,750,000	0	0	0	2,000,000
Total: 7208 - Parks District 1	6,450,000	1,750,000	500,000	2,000,000	500,000	11,200,000
7209 - Parks District 2						
65th Infantry Veterans Park (final phase) - 4155	250,000	1,750,000	0	0	0	2,000,000
Archie Gordon Memorial Park Stormwater System and Parking Lot - C23-038	0	0	0	400,000	2,500,000	2,900,000
Holowpaw Community Park - C23-028	500,000	1,000,000	0	0	0	1,500,000
Total: 7209 - Parks District 2	750,000	2,750,000	0	400,000	2,500,000	6,400,000
Total: Community Development	7,200,000	4,500,000	500,000	2,400,000	3,000,000	17,600,000
Total: 178	7,200,000	4,500,000	500,000	2,400,000	3,000,000	17,600,000

Fund 190 - Mobility Fee Northeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Transportation						
4300 - Transportation Projects						
Fortune-Simpson Intersection Improvement - 4374	6,018,325	0	0	0	0	6,018,325
Jack Brack (Narcoossee to Absher) - T23-001	0	11,012,193	0	44,233,099	0	55,245,292
Jack Brack ROW (Absher to Sunbridge Boundary) - T23-005	0	1,013,379	0	0	0	1,013,379
Jones Road (Narcoossee to Sunbridge Boundary) - T23-004	0	0	0	3,026,018	13,919,684	16,945,702
Nova (US192 to Sunbridge Boundary) - T23-002	1,035,000	4,521,641	20,799,547	0	52,945,102	79,301,290
Total: 4300 - Transportation Projects	7,053,325	16,547,213	20,799,547	47,259,117	66,864,786	158,523,988
Total: Transportation	7,053,325	16,547,213	20,799,547	47,259,117	66,864,786	158,523,988
Total: 190	7,053,325	16,547,213	20,799,547	47,259,117	66,864,786	158,523,988

Fund 191 - Mobility Fee Southeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Transportation						
4300 - Transportation Projects						
Sunbridge Parkway (US 192 to Nova Rd) - T23-003	0	0	0	4,854,022	22,328,503	27,182,525
Total: 4300 - Transportation Projects	0	0	0	4,854,022	22,328,503	27,182,525
Total: Transportation	0	0	0	4,854,022	22,328,503	27,182,525
Total: 191	0	0	0	4,854,022	22,328,503	27,182,525

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Constitutionals/Elected Officials						
9100 - Constitutionals Projects						
S.O. Vehicles - 3398	3,953,273	0	0	0	0	3,953,273
Total: 9100 - Constitutionals Projects	3,953,273	0	0	0	0	3,953,273
Total: Constitutionals/Elected Officials	3,953,273	0	0	0	0	3,953,273
Public Safety						
2100 - Public Safety Projects						
Holopaw 800 Mhz Radio Tower - O23-008	2,875,000	0	0	0	0	2,875,000
Radio Services Hardware Upgrades - O23-009	205,400	0	0	0	0	205,400
Unified Event Manager Upgrades - O23-010	0	309,000	0	0	0	309,000
Total: 2100 - Public Safety Projects	3,080,400	309,000	0	0	0	3,389,400
Total: Public Safety	3,080,400	309,000	0	0	0	3,389,400
Public Works						
3800 - Stormwater Projects						
Buenaventura Drainage Improvements - 3101	1,500,000	0	0	0	0	1,500,000
BVL Drainage Improvements Ph 2 - 3812	600,000	0	0	0	0	600,000
Culvert Upgrades/ Replacements - 3802	500,000	500,000	500,000	500,000	500,000	2,500,000
East Lake Toho Water Quality Improvements - 3830	0	120,000	0	0	0	120,000
Lake Lizzie Drainage Improvements - 3831	420,000	0	0	0	0	420,000
North Lake Toho Restoration & Water Quality - P23-002	100,000	0	500,000	0	0	600,000
Total: 3800 - Stormwater Projects	3,120,000	620,000	1,000,000	500,000	500,000	5,740,000
4100 - Public Works Projects						
Celebration Place over C-2 Canal & Old Lake Wilson Road over I-4 Bridges - P23-042	0	500,000	0	0	0	500,000
Crabgrass Road over Crabgrass Creek Bridge 924001 - P23-040	1,625,000	0	0	0	0	1,625,000
Hickory Tree over Brick-Alligator Lake Canal Bridge 924051 - P23-041	308,000	0	0	0	0	308,000
Magnolia Bridge Replacement - P23-003	500,000	0	0	0	0	500,000
Nova Road Bridges 924114, 115, 116, 117 - P23-043	0	637,000	0	0	0	637,000
Old Tampa Hwy over Shingle Creek Bridge 924145 - P23-039	1,625,000	0	0	0	0	1,625,000
Pennewaugh Creek Bridge - 180073	0	0	0	660,000	6,600,000	7,260,000
Wolf Creek Bridge Replacement - P19-030	0	0	0	660,000	6,600,000	7,260,000
Total: 4100 - Public Works Projects	4,058,000	1,137,000	0	1,320,000	13,200,000	19,715,000
Total: Public Works	7,178,000	1,757,000	1,000,000	1,820,000	13,700,000	25,455,000
Transportation						
4300 - Transportation Projects						
County Sidewalks/Trails - 4655	400,000	0	0	0	0	400,000
Countywide Signals - 4401	870,000	0	0	0	0	870,000
Intersection Safety & Efficiency Projects (TSM) - 3480	350,000	200,000	200,000	200,000	200,000	1,150,000
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177	10,000,000	0	0	0	0	10,000,000
Traffic Control Equipment - 3780	175,000	175,000	175,000	175,000	175,000	875,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	900,000	0	0	0	0	900,000
Total: 4300 - Transportation Projects	12,695,000	375,000	375,000	375,000	375,000	14,195,000
Total: Transportation	12,695,000	375,000	375,000	375,000	375,000	14,195,000
Total: 306	26,906,673	2,441,000	1,375,000	2,195,000	14,075,000	46,992,673

Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
4100 - Public Works Projects						
Correctional Facility Expansion and Renovations - P23-008	1,100,000	9,140,507	19,172,050	13,899,317	67,861,370	111,173,244
Total: 4100 - Public Works Projects	1,100,000	9,140,507	19,172,050	13,899,317	67,861,370	111,173,244
Total: Public Works	1,100,000	9,140,507	19,172,050	13,899,317	67,861,370	111,173,244
Transportation						
4300 - Transportation Projects						
Neovation Way - 4418	8,106,201	0	0	0	0	8,106,201
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177	8,000,000	0	0	0	0	8,000,000
Total: 4300 - Transportation Projects	16,106,201	0	0	0	0	16,106,201
Total: Transportation	16,106,201	0	0	0	0	16,106,201
Total: 315	17,206,201	9,140,507	19,172,050	13,899,317	67,861,370	127,279,445

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Safety						
2100 - Public Safety Projects						
Campbell City Fire Station 43 - 2203	0	0	11,025,000	0	0	11,025,000
Cypress Parkway Fire Station 85 - 2128	3,891,643	0	0	0	0	3,891,643
EMS Equipment - 2702	1,267,968	943,510	990,686	427,611	1,092,231	4,722,006
EMS Small Equipment - F23-001	31,069	0	0	0	0	31,069
Fire Equipment - 2700	5,879,927	3,731,768	2,103,548	1,150,508	2,319,162	15,184,913
Fire Station 23 - Northeast DRI - West - F22-003	0	0	0	2,328,318	0	2,328,318
Fire Station 25 - Northeast DRI - North - F22-004	0	0	0	2,328,318	0	2,328,318
Fire Station 63 - Relocation to Partin Settlement - 2233	0	0	11,576,250	0	0	11,576,250
Fire Station 71 Replacement (Lindfields/Westside Blvd) - 2010	0	10,500,000	0	0	0	10,500,000
Fire Station 87 - West Big Lake-Southport - F21-008	0	0	2,238,767	0	0	2,238,767
LifePak Cardiac Monitors - 2123	196,891	372,123	390,729	410,266	430,779	1,800,788
Motorola Radio Replacements - F22-005	0	0	2,225,000	0	0	2,225,000
Poinciana Fire Station #83 - 2204	0	1,500,000	0	0	0	1,500,000
Station 27 NE DRI South - F23-002	0	0	0	0	2,421,450	2,421,450
Station 29 NE DRI East - F23-003	0	0	0	0	2,421,450	2,421,450
Station 75 Funie Steed Road - 2009	10,000,000	0	0	0	0	10,000,000
Station 81 - South Big Lake/West of Canal - F20-003	0	2,152,660	0	0	0	2,152,660
Total: 2100 - Public Safety Projects	21,267,498	19,200,061	30,549,980	6,645,021	8,685,072	86,347,632
Total: Public Safety	21,267,498	19,200,061	30,549,980	6,645,021	8,685,072	86,347,632
Public Works						
4100 - Public Works Projects						
Fire Station 42 Poinciana - Replace generator - P23-032	75,000	0	0	0	0	75,000
Fire Station 51-Narcoossee - AC Replacement (2 Split Systems) - P23-030	62,000	0	0	0	0	62,000
Fire Station 72 Celebration - Replace generator - P23-031	75,000	0	0	0	0	75,000
Total: 4100 - Public Works Projects	212,000	0	0	0	0	212,000
Total: Public Works	212,000	0	0	0	0	212,000
Total: 331	21,479,498	19,200,061	30,549,980	6,645,021	8,685,072	86,559,632

Fund 332-Public Imp Rev Bonds Series 2017

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
4100 - Public Works Projects						
OC 1st Floor Buildout - P23-011	700,000	0	0	0	0	700,000
Total: 4100 - Public Works Projects	700,000	0	0	0	0	700,000
Total: Public Works	700,000	0	0	0	0	700,000
Total: 332	700,000	0	0	0	0	700,000

Fund 334-Transportation Imp Construction Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Transportation						
4300 - Transportation Projects						
Boggy Creek Road (Simpson to Narcoossee) - 4171	33,883,580	0	0	0	0	33,883,580
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	28,929,775	0	0	0	0	28,929,775
Simpson Road (Myers Road to US 192) - 4170	47,972,960	0	0	0	0	47,972,960
Total: 4300 - Transportation Projects	110,786,315	0	0	0	0	110,786,315
Total: Transportation	110,786,315	0	0	0	0	110,786,315
Total: 334	110,786,315	0	0	0	0	110,786,315

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2023/27
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Public Works						
3100 - Environmental Services Projects						
Paint Can Crusher - P23-037	45,000	0	0	0	0	45,000
Relocation of Household Chemical Waste St Cloud - P23-036	55,000	0	0	0	0	55,000
Total: 3100 - Environmental Services Projects	100,000	0	0	0	0	100,000
4144 - Fleet Vehicles/Equipment						
FY23 Fleet Vehicle Replacements - P23-001	241,000	0	0	0	0	241,000
Total: 4144 - Fleet Vehicles/Equipment	241,000	0	0	0	0	241,000
Total: Public Works	341,000	0	0	0	0	341,000
Total: 401	341,000	0	0	0	0	341,000

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	2023/27
Report Grand Total:	292,434,063	80,630,211	162,059,686	96,766,637	197,061,501	828,952,098