

TENTATIVE BUDGET

FISCAL YEAR 2019



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TO: Honorable Chair and County Commissioners

THROUGH: Donald S. Fisher, County Manager
Beth A. Knight, Deputy County Manager
Donna L. Renberg, Asst. County Manager

FROM: Sharon Chauharjasingh, OMB Director

DATE: August 31, 2018

RE: Fiscal Year 2019 (FY19) Tentative Budget



In preparation for the First Public Hearing, we are pleased to submit the FY19 Tentative Budget. The FY19 Recommended Budget, which was submitted in July, totaled \$978,151,482. As described in detail below, subsequent to the Recommended Budget there have been changes implemented resulting in a submitted Tentative Budget of \$996,392,708. This is an \$18.2M increase from the Recommended Budget, but still a decrease of \$134,543,775 from the FY18 Adopted Budget. To aid in the review of the changes made from the Recommended Budget as well as comparing to the FY18 Adopted Budget, reports are attached to this memorandum that identify both variances. The primary changes, however, are summarized below as follows:

COUNTYWIDE REVENUES: The County's revenues continue to stabilize. The biggest increases, when compared to FY18's Adopted Budget, were a result of Ad Valorem Taxes, Tourist Development Taxes, Permits, Fees & Special Assessments and the Half Cent Sales Tax. Revenues were reviewed after the Recommended Budget and necessary adjustments were made based on trends and actual receipts, Department of Revenue (DOR) projections for revenues distributed by the State and projected growth.

In addition, staff would like to specifically mention that one millage rate for debt in Environmental Lands was approved at the needed rate during the meeting with the BoCC in July. However, because this was an adjustment made after the Recommended Budget was prepared, it shows as a "variance" within Ad Valorem on the Countywide report. The adjustment was minimal but required to ensure that the minimal amount needed to make required debt payments is collected. It should be noted that there will be increases to Intergovernmental Revenue and Fund Balance for the Final Recommended Budget as a result of including ongoing grants and capital projects.

COUNTYWIDE EXPENDITURES:

- Personal Services compared to FY18 Adopted:
 - Incorporates a 3% across the board raise for all eligible non-IAFF employees; this has been included for the Tentative Budget following discussions with the BoCC in July
 - IAFF Union pay adjustments in accordance with their Collective Bargaining Agreement were included in the Recommended Budget

- Increases to FRS and insurances as well as needed changes due to Open Enrollment selections have been made since the Recommended Budget
- Overall Full Time Equivalent (FTE) count is presented at 1480.60 which includes 3.25 new FTEs in the Tentative Budget as detailed in the specific funds to follow
- Operating adjustments compared to FY18 Adopted:
 - Increases in maintenance costs in areas such as right-of-way mowing and building maintenance
 - Increases in contractual obligations including the County's share of Medicaid, HCRA, Medical Examiners, and Juvenile Justice budgets, payments to the Community Redevelopment Agencies, Lynx, haulers' contract, SMG and CVB
 - Continued support of Homelessness Initiatives and services such as Community Vision Project OPEN and Education Foundation's career pipeline for construction
 - Continued support of road resurfacing at the directed \$9M level
- Capital Outlay compared to FY18 Adopted:
 - New CIP requests which are included in the proposed 5 Year Capital Improvement Plan (FY19-FY2023)
 - Ongoing Capital from FY18 will be brought forward into the Final Recommended Budget
- Debt Service Funds established payments in accordance with the Bond Covenants, requirements and were finalized after the Recommended Budget with slight adjustments
- Transfers Out increased from FY18 primarily due to increased support from the General Fund for the Constitutional Officers and transportation activities
- Internal Service Funds were finalized after completion of Open Enrollment
- Reserves:
 - In accordance with Policy, State Statutes, actuarial reports, approved agreements and bond covenants
 - Sets aside funding for disaster recovery expenses pending reimbursement from FEMA for Hurricane Irma

GENERAL FUNDS:

The General Fund's Tentative Budget for FY19 is \$307,502,724 which is an increase of \$3,709,642 from the Recommended FY19 Budget of \$303,793,082; it is also a change of \$19,472,194 from the FY18 Adopted Budget. The Dedicated Ad Valorem Tax (DAT) Fund, a sub-fund of the General Fund, has a budget of \$10,513,964. These two Funds combined reflect an overall Fund Group budget of \$318,016,688. The funding in the DAT is dedicated to transportation needs, as a result, it is transferred directly to Fund 102-Transportation Trust Fund and is reflected in the Transfers Out line in the General Fund.

In addition to the changes that were implemented Countywide after the Recommended Budget was submitted, the following changes only impacted the General Fund. The change in revenue is attributed to a revision to State Shared revenues based on estimates released from the Department of Revenue, in Intergovernmental Revenue, as well as revised projections to other revenue sources. Miscellaneous Revenues was increased due to needed adjustments including estimating lease

revenue for a partial year. Also, adjustments to Transfers In were based on the finalized Cost Allocation.

On the expense side, Personal Services increased by only \$607,969 from the FY18 Adopted Budget, but by \$1,450,551 from the Recommended Budget, due to the addition of the 3% across the board adjustment for eligible employees and adjustments as a result of Health and Dental Plan selections during Open Enrollment. No new position requests are submitted as a part of the Tentative Budget for the General Fund.

Operating Expenditures increased by \$2,297,782 from FY18's Adopted Budget. The increase from the Recommended Budget was slightly higher due to adding major repair and maintenance projects/2 roof replacements, receipt of the Tax Collector's FY19 Budget request in accordance with State Statutes, Medical Examiner's budget, funding associated with Overhead costs for the Internal Service Funds, adjustments to the County's share of Juvenile Justice costs, the inclusion of the funds for Qualified Targeted Industries (QTI) as well as funds for a master plan / study for the Jail. Capital Outlay decreased \$156,500 as the Capital Improvement Project at the Hoagland Industrial Park was delayed pending a decision regarding this property. This change was offset by the addition of high priority HVAC replacement projects.

There were no adjustments to Grants and Aids, but the budget still does not include funding for the YMCA. In addition, Transfers Out decreased as a result of the discussion with the Board and Sheriff, during the Recommended Budget meeting. It was agreed that the next phase of the Sheriff's Training Facility project would be delayed, as well as, an additional reduction submitted by the Sheriff of \$542,348 due to approved contracts with the Charter Schools, to assist in the costs of providing their School Resource Officers. The reduction to Transfers Out was offset by increases for the General Fund's share of the Proximity Project (vehicle fuel efficiency) for the Fleet Fund and an increase in funding for the DAT as noted earlier to support Transportation and high priority roof replacements at Road & Bridge. Reserve accounts were then adjusted due to the changes in the Tentative Budget. Reserves Assigned sets funds aside for disaster recovery due to Hurricane Irma pending FEMA reimbursement.

SPECIAL REVENUE FUNDS:

The County has 45 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 (\$393,346,929) is a decrease from FY18 but an increase of \$13,116,712 from the Recommended Budget of \$380,230,217. The increase from the Recommended Budget was due to Permit Fees & Special Assessments as a result of projected increases in Mobility Fees. Other Taxes increased to reflect the proposed W192 MSBU assessment rates, increases to Tourist Development Taxes projections which were offset by decreases to the projections for gas taxes. Intergovernmental Revenue reflects a decrease from the Recommended Budget due to the revised gas tax projections and adjustments to grant amounts. There will be increases to Intergovernmental Revenue and Fund

Balance for the Final Recommended Budget as a result of including ongoing grants and capital projects.

The changes since the Recommended Budget on the expense side regarding Personal Services include an increase of \$1,239,426 resulting from the 3% raise for eligible non-IAFF personnel, 2.25 new FTEs, and adjustments to Health and Dental Plan selections during Open Enrollment. The overall increase from FY18 also reflects the negotiated pay increases for IAFF in accordance with their approved agreement. Operating increased \$1,988,612 due to adjustments to contractual services, overhead rates, Property and Liability Insurances, and grant funding. Capital Outlay increased primarily due to including new Capital Projects in the Mobility Fee Funds.

The adjustment to Transfers Out is due to transferring funding for the Fleet Proximity Project for fuel efficiency, the finalized Cost Allocation Plan and consolidating the Lake Toho Everglades Water Restoration Project into the appropriate capital project Fund (Fund 315 – General Capital Outlay Fund). The adjustments to Reserves were in accordance with the Budget Policy, specific requirements of the funding source and commitments.

Significant Special Revenue Funds and/or those that had significant changes from the Recommended Budget beyond applying the 3% and making adjustments due to finalizing Open Enrollment, the Overhead calculations and the Cost Allocation Plan, are further summarized as follows:

- Fund 102-Transportation Trust Fund: Increase of \$1.16M from FY18 and \$398,160 from the Recommended Budget
 - Revenue projections from DOR resulted in a reduction of FY19 projections requiring an increase to Transfers In from the General Fund
 - Contribution from DAT (General Fund) to support operations finalized at \$10.5M
 - Personal Services increased from the Recommended Budget as a result of the 3% adjustment and open enrollment, but was mitigated by the reallocation of some of the Transportation & Transit staff to Osceola Parkway
 - Operating increased due to adding funds for high priority roof replacements at Road & Bridge and adjustments to Overhead costs
 - New Capital project for a Roadvista Roadway GIS GPS Machine
 - Transfers Out decreased due to the Cost Allocation plan being finalized which offset the Fund's share of the Proximity Project (vehicle fuel efficiency) for the Fleet Fund
- Funds 104, 105 & 106-Tourist Development Tax Funds: Decrease of \$13.6M from the FY18 Adopted Budgets
 - Tourist Tax revenue projections were reevaluated after the Recommended Budget based on additional receipts and increased by almost \$2.3M resulting in an increase from FY18 by more than \$5.6M
 - Increase in Personal Services:
 - ✓ 3% adjustment for eligible employees

- ✓ Adjustments as a result of Open Enrollment selections
 - ✓ 2 new Maintenance positions recommended for OHP
 - Funds contractual commitments for Experience Kissimmee (\$21,068,660) and the Gaylord Joint Marketing Agreement
 - Establishes the Debt Service payments at \$7.5M
 - Continues funding in Fund 104-Tourist Development Tax Fund for aquatic plant management, dredging and debris removal
 - New capital projects include:
 - ✓ OHP: Arena & Event Center Exhaust Fan Upgrades, Boom Lift, Events Center & Arena Lobbying Lighting System, Heritage Club Upgrades, Ice Production Machine, Maintenance Workshop/Office & Storage Unit, and a Street Sweeper
 - ✓ Stadium: Outfield Mower, Portable Field Covering, and Turf Vacuums
 - ✓ Ongoing Capital Projects will be added to the budget for the Final Recommended stage
 - Transfers Out increased due to a substantial increase in the Cost Allocation for Fund 104 for support of maintenance activities, for the consolidation of a capital project from OHP to the appropriate Capital Project Fund, and for the Fund's share of the Proximity Project (vehicle fuel efficiency) for the Fleet Fund
 - Reserves were established in accordance with Policy and in Fund 104 Reserves – Assigned includes the commitment for Project Magnum (\$20M)
- Fund 134-Countywide Fire Rescue Fund: Increase of \$1.9M from FY18
 - Increase in Ad Valorem of \$1.9M at the same millage rate
 - 4th year of the 5-Year Special Assessment Program; additional \$2.6M to support current service level, as well as ensure the future sustainability of the Fund
 - Increase in Personal Services:
 - ✓ IAFF negotiated increases were included in the Recommended Budget, but the 3% for eligible non-IAFF employees was added for the Tentative Budget
 - ✓ 0.25 of a position is recommended to be added for the Tentative Budget which will combine with 0.25 of a position no longer needed to make a Part-Time Assistant
 - ✓ Open Enrollment adjustments were made for the Tentative Budget
 - Debt service payments for the bank loan for Fire Stations and Training Facility construction and FY19 capital lease payments for equipment purchases
 - Transfers Out increased for the Cost Allocation plan and for the Fund's share of the Proximity Project (vehicle fuel efficiency) for the Fleet Fund
- Fund 142-Mobility Fee East Zone: Decrease of \$115,903 from FY18 but an increase (\$838,468) from the Recommended Budget due to revised revenue projections
 - Estimated revenues are expected to increase from FY18's Adopted Budget
 - Funds from the prior year will be carried forward from FY18 in Fund Balance for the Final Recommended Budget
 - Capital project requests (\$2,200,600) include additional funding to continue Neptune Road Phases III and IV and the Narcoossee Road at Thompkins Intersection Improvements project which was added in FY18

- New Projects include Boggy Creek Road Improvements between Simpson and Narcoossee
- Ongoing capital projects from FY18 have not yet been included
- Transfers Out reflects the first year of this Fund's share of the Cost Allocation Plan

- Fund 143-Mobility Fee West Zone: Decrease of \$7.9M from FY18 but an increase of \$4.2M from the Recommended Budget due to revised revenue projections
 - Estimated revenues are expected to increase in revenue for FY19
 - Funds from the prior year will be carried forward from FY18 in Fund Balance for the Final Recommended Budget
 - Capital project requests (\$3.77M) include additional funding to continue Donegan Avenue @ Smith Street Mast Arm Signal, Neptune Road Phase II, and Poinciana Blvd @ Reaves Road Intersection Improvement
 - New Projects include Intersection Improvements (Doverplum Road @ San Remo Road, Marigold Avenue @ Peabody Road South, and Marigold Avenue @ San Lorenzo Road) Neptune Road Phase IIA & III, Pleasant Hill Road @ Windmill Point, Pleasant Hill Road @ Clay Street Mast Arm, Pleasant Hill Road @ Octavia Blvd. Mast Arm Signal
 - Ongoing capital projects from FY18 have not yet been included
 - Transfers Out reflects the first year of this Fund's share of the Cost Allocation Plan

- Fund 148-Building Fund: Increased slightly from FY18
 - Revenue projections have increased, especially revenue pertaining to construction activities (increase of more than \$1.2M anticipated)
 - Increase in Personal Services due to 3% adjustment for eligible employees, reallocation of positions, additional (2) FTEs from a different fund to support the increased demand in services and Open Enrollment adjustments for employee selections
 - Operating Expenses increased to provide additional funding for contractual services due to the continuation of improvements to Accela and due to the increase in demand for services
 - Transfers Out decreased slightly due to the Cost Allocation
 - Ongoing capital projects from FY18 have not yet been included

- Fund 150-West 192 Development Authority: Increased slightly from FY18 and the Recommended Budget after calculation of the TIF in accordance with the Department of Revenue forms
 - TIF allocation increase of \$1.4M from FY18's Adopted Budget for a total of over \$5.5M
 - Remaining funding for the replacement of electrical poles along the corridor will be included through a carry forward (funding shared with Fund 155-W192 MSBU) as a part of the Final Recommended Budget
 - Personal Services decreased from the Recommended budget due to an adjustment to a position, but from FY18 Adopted it is an increase which reflects the 3% raise for eligible employees, reallocation of positions and Open Enrollment adjustments
 - New Projects for FY19 include the Sheriff's - Command Center West, Gateways and Pedestrian Bridge, Streetscape Improvements

- Transfers Out decreased due to finalizing the Cost Allocation Plan which offset the Fund's share of the Proximity Project (vehicle fuel efficiency) for the Fleet Fund
- Fund 155-West 192 Municipal Services Benefit Unit: Increased from FY18 (\$943,303) and Recommended (\$395,774) as follows:
 - Increase in Special Assessments of \$416,604 from the Recommended Budget as the rates were finalized after the July meeting
 - Remaining funding for the replacement of electrical poles along the corridor will be added through a carry forward (funding shared with Fund 150-W192 Development Authority) as a part of the Final Recommended Budget
 - Decrease in Personal Services from the Recommended Budget was due to an adjustment to a position, but from FY18 Adopted it is an increase due to the 3% raise for eligible employees, reallocation of positions and Open Enrollment adjustments
 - Increase in Operating is due to the increase in annual maintenance expenses/contract
- Fund 189-Second Local Option Gas Tax: Increase of \$3M from FY18 but a reduction from the Recommended Budget as follows:
 - Estimated revenues per DOR resulted in a decreased projection from FY18
 - Funds remaining from the prior year will be carried forward from FY18 in Fund Balance in the Final Recommended Budget
 - Overall, Operating increased from FY18 which includes the LYNX contract (\$7,626,542) and road resurfacing (\$3M); however, there was a decrease from the Recommended Budget as the final LYNX request was a reduction from estimates
 - Transfers Out reflects the first year of this Fund's share of the Cost Allocation Plan
 - Reserves established in accordance with Policy and State Statutes

DEBT SERVICE FUNDS:

The only adjustment made to this Fund Group was a revision to Fund 201-Limited GO Refunding Bonds, Series 2015 due to an adjustment in Ad Valorem revenue associated with Environmental Land Debt which has been allocated to Reserves - Debt. The correct millage rate was approved by the Board as the "Proposed Millage Rate" and was incorporated into the Tentative Budget.

CAPITAL PROJECT FUNDS:

Capital Project Funds account for management of the County's capital projects. The Funds are separated in accordance with the different funding sources and currently reflect a decrease from the FY18 Adopted (-\$95,987,279). The revenues for these funds were adjusted for the Tentative Budget (\$7,338,321), but the biggest change will occur for the Final Recommended Budget when remaining funding for ongoing capital projects will be brought forward. Projections for Other Taxes in Fund 306 – Infrastructure Sales Surtax increased based on the Department of Revenue estimates, Transfers In reflect the consolidation of a budget for a capital project into the correct Capital Fund

(Fund 315 – General Capital Outlay Fund), and Other Sources increased to reflect lease proceeds for financing the purchase of the Sheriff’s replacement vehicles.

As was noted earlier, the Tentative Budget does not represent an impact to currently budgeted projects that will be ongoing into the new fiscal year. Those projects will be carried forward but as a part of the final public hearing to ensure as accurate estimates as possible.

- **Fund 306 – Local Infrastructure Sales Surtax Fund:** This is the only Capital Fund that has a general revenue source that is reoccurring and may be used for miscellaneous purposes. It provides for much of the County’s Capital related debt payments. Decrease of \$6.7M from FY18 as current ongoing projects are yet to be included.
 - Estimated revenues for FY19 increased \$1.3M from the Recommended Budget due to estimates released from the Department of Revenue for an overall increase from FY18 or \$5.4M
 - Transfers In decreased from the Recommended Budget by \$1,663,841 (\$1.98 from FY18) as a result of delaying additional phase of the Sheriff’s Training Facility
 - Capital decreased from the Recommended Budget as a result of delaying the additional phase of the Sheriff’s Training Facility project which is offset with the addition of the Motorola radio project
 - Capital project requests (\$9.35M) include Sheriff Vehicle Replacements, Poinciana Tower Site Relocation-Site F, Drainage Improvements, Kempfer Road Culvert Replacement, Valencia Village agreement
 - Debt Service increased due to the new funding mechanism for the Sheriff’s vehicles identified above
 - Reserves – Assigned sets aside funding (\$9M) for disaster recovery expenses pending reimbursement from FEMA for Hurricane Irma

ENTERPRISE FUNDS:

The County has two Enterprise Funds – Landfill/Solid Waste (increase of \$3.7M from FY18) and Osceola Parkway (increase of \$2.5M from FY18). Poinciana Parkway will be closed for FY19, but is included in the budget book for historical purposes and to document differences in trends from FY18. Specifically, this is reflected in the reduction to the Fund Balance and Capital Outlay. The only change to revenues from the Recommended Budget is a reduction in Fund Balance due to anticipating the investment grade Toll & Revenue Study for Osceola Parkway beginning in FY18. Overall from the FY18 Adopted Budget, however, revenues generated by the services provided show an increase. Although this will still be adjusted for the Final Recommended Budget, it is anticipated this will still be a decrease due to the closure of Poinciana Parkway.

On the expense side, Personal Services increased due to the 3% salary adjustment for eligible employees and employee Health and Dental insurance selections during Open Enrollment. It is recommended that the Solid Waste Fund increase by 1.0 FTE (Customer Service Representative) to provide additional support. In addition, Personal Services in the Osceola Parkway Fund was

adjusted due to cost-sharing positions (Transportation & Transit Department) that support the oversight of the Parkway from the Transportation Trust Fund. Operating reflects adjustments to Overhead allocations which are offset by a reduction to contracted services for the Parkway. Overall, however, there is an increase to the category from FY18 primarily due to the hauler's contract.

Capital Outlay reflects funding for the Bass Road Landfill Security Gate project and improvements to the Parkway's tolling facilities. Transfers Out was updated to reflect adjustments from the finalized Cost Allocation Plan as well as for the Fleet Proximity project for the fueling system. Changes to Reserves are in accordance with the Budget Policy.

INTERNAL SERVICE FUNDS:

Osceola County will now have eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement basis. Two new Funds have been added since the Recommended Budget to provide enhanced management of the different functions provided by Fleet. In addition, to the original Fund, Fund 510, which will still account for the general maintenance activities, Fund 509-Fleet General Oversight and Fund 511-Fleet Fuel Internal Service Funds have been added.

All Internal Service Funds, however, were adjusted over the past month as employees made their FY19 selections during Open Enrollment. The impact of these selections are reflected in Charges for Services, but overall there is a decrease primarily due to revised estimates to Fund Balance. The biggest impact was in Fund 501-Worker's Compensation. As a part of the closeout of FY18's budget, it is anticipated that a return of excess funds to the original source in accordance with proper accounting will be processed. This will impact funds available for FY19.

Transfers In reflects a decrease from the Recommended Budget as it was determined that additional funds from the Fire Fund for the Worker's Compensation Fund was not needed. However, it still includes a direct transfer (\$120,000) for the Fleet Maintenance Fund (Fund 510) from Fire for a vehicle that will specifically support the repair of Fire vehicles.

There is an increase in Personal Services as a result of the 3% adjustment of eligible employees and employee plan selections during Open Enrollment. The reduction in Operating from the Recommended was a result of adjustments made to Property & Liability Insurances and Overhead allocations. Overall, however, the increase in insurance/claims expenses as well as maintenance and fuel costs reflect an increase from FY18's Adopted Budget. Capital Outlay decreased due to a revision in the estimated costs for the upgrade of the Fleet Fueling System (Proximity project). Transfers Out decreased to reflect adjustments from the finalized Cost Allocation Plan. Ongoing capital projects for Fleet have not been included.

CONCLUSION:

In addition to the information provided above, the FY19 Tentative Budget Book includes the following: 1) Summary of the Major Trends/Issues impacting each Fund, 2) Fund Summary by Category as well as Departmental Summary for General Fund departments, and 3) Fund Information by Account. These reports will provide a comparison from the FY18 Adopted Budget to the FY19 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled "Variance." This column is the Tentative Budget minus the Recommended Budget.

The FY19 Tentative Budget has increased (\$18.2M) since the Recommended Budget was presented in July, but reflects a decrease from the FY18 Adopted (-\$134,543,775). However, it should be noted that the ongoing capital projects have not yet been included, as they are included for the Final Recommended Budget to ensure that the estimates are as accurate as possible. As mentioned, the majority of the changes can be reconciled through the aforementioned adjustments to revenue projections, Personal Services, Operating, Capital and Grants and Aids.

GENERAL FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Tentative Budget	FY19 Tentative minus FY18 Adopted
Revenues						
Current Ad Valorem Taxes	135,792,878	153,771,217	153,771,217	148,116,737	170,151,453	16,380,236
PY Delinquent Ad Valorem Tax	58,604	52,000	52,000	69,738	63,533	11,533
Other Taxes	20,411,799	21,245,041	21,245,041	15,930,385	22,251,279	1,006,238
Permits, Fees & Special Assmt	6,028,564	5,775,452	5,775,452	4,522,843	5,713,423	-62,029
Intergovernmental Revenue	32,116,083	32,162,902	32,531,216	25,923,382	34,934,075	2,771,173
Charges For Services	2,423,906	2,323,203	2,323,203	1,991,999	2,209,242	-113,961
Judgment, Fines & Forfeits	1,183,806	1,160,643	1,160,643	881,282	1,085,779	-74,864
Miscellaneous Revenues	2,297,891	2,077,096	6,264,035	8,233,223	3,144,054	1,066,958
Less 5% Statutory Reduction	0	-10,891,215	-10,891,215	0	-11,925,481	-1,034,266
Transfers In	17,623,760	19,059,282	19,060,485	19,032,327	26,702,826	7,643,544
Other Sources	4,957,065	2,306,000	2,330,091	35,000	2,252,000	-54,000
Fund Balance	0	66,089,363	79,226,297	0	61,434,505	-4,654,858
Total	<u>222,894,355</u>	<u>295,130,984</u>	<u>312,848,465</u>	<u>224,736,917</u>	<u>318,016,688</u>	<u>22,885,704</u>
Expenditures						
Personal Services	58,242,743	60,515,056	60,622,298	53,384,516	61,123,025	607,969
Operating Expenses	51,614,073	62,094,793	66,433,633	53,403,390	64,392,575	2,297,782
Capital Outlay	2,433,391	5,342,889	6,417,154	1,816,487	2,194,347	-3,148,542
Grants and Aids	6,755,160	8,886,087	9,056,875	5,748,226	5,761,433	-3,124,654
Transfers Out	109,952,853	110,520,258	118,604,652	118,207,903	125,678,097	15,157,839
Reserves - Operating	0	43,724,244	41,304,676	0	46,172,793	2,448,549
Reserves - Capital	0	117,788	117,788	0	846,495	728,707
Reserves - Assigned	0	1,524,886	10,221,879	0	10,230,039	8,705,153
Reserves - Restricted	0	69,510	69,510	0	69,510	0
Reserves - Stability	0	2,335,473	0	0	1,548,374	-787,099
Total	<u>228,998,220</u>	<u>295,130,984</u>	<u>312,848,465</u>	<u>232,560,523</u>	<u>318,016,688</u>	<u>22,885,704</u>

SPECIAL REVENUE FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Tentative Budget	FY19 Tentative minus FY18 Adopted
Revenues						
Current Ad Valorem Taxes	24,665,688	28,050,445	28,050,445	26,929,898	30,868,926	2,818,481
PY Delinquent Ad Valorem Tax	7,881	11,000	11,000	5,773	11,329	329
Other Taxes	68,294,957	66,463,479	66,463,479	56,956,955	72,466,423	6,002,944
Permits, Fees & Special Assmt	57,829,533	59,439,801	59,439,801	61,549,895	64,390,765	4,950,964
Intergovernmental Revenue	41,855,360	69,329,868	68,916,587	21,977,111	45,107,804	-24,222,064
Charges For Services	13,705,715	13,853,422	13,853,422	11,423,849	13,850,933	-2,489
Judgment, Fines & Forfeits	1,142,787	1,084,649	1,084,649	1,212,283	1,193,667	109,018
Miscellaneous Revenues	4,397,199	3,490,579	6,986,579	8,940,362	2,939,184	-551,395
Less 5% Statutory Reduction	0	-9,036,521	-9,036,521	0	-9,694,975	-658,454
Transfers In	29,037,980	20,035,494	23,474,893	23,463,934	24,522,819	4,487,325
Other Sources	1,112,855	167,667	169,667	2,000	2,503,009	2,335,342
Fund Balance	0	190,495,794	228,469,868	0	145,187,045	-45,308,749
Total	242,049,955	443,385,677	487,883,869	212,462,058	393,346,929	-50,038,748
Expenditures						
Personal Services	55,621,190	61,113,923	61,134,271	52,176,013	64,553,457	3,439,534
Operating Expenses	95,328,975	111,232,141	124,470,391	90,842,331	123,324,079	12,091,938
Capital Outlay	53,721,661	88,460,735	120,359,414	37,365,666	38,422,549	-50,038,186
Debt Service	1,673,019	3,896,705	3,896,705	3,799,511	4,568,475	671,770
Grants and Aids	279,572	1,277,125	1,514,178	799,064	1,039,709	-237,416
Transfers Out	29,716,391	28,416,247	30,590,057	29,804,302	34,564,632	6,148,385
Reserves - Operating	0	37,489,361	40,799,720	0	38,043,102	553,741
Reserves - Debt	0	1,750,650	1,750,650	0	1,762,747	12,097
Reserves - Capital	0	78,304,003	53,821,349	0	31,508,166	-46,795,837
Reserves - Assigned	0	50,000	20,050,000	0	20,116,000	20,066,000
Reserves - Restricted	0	7,734,361	8,165,818	0	8,471,262	736,901
Reserves - Stability	0	23,660,426	21,331,316	0	26,972,751	3,312,325
Total	236,340,809	443,385,677	487,883,869	214,786,887	393,346,929	-50,038,748

DEBT SERVICE FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Tentative Budget	FY19 Tentative minus FY18 Adopted
Revenues						
Current Ad Valorem Taxes	2,997,522	3,450,463	3,450,463	3,427,392	3,464,545	14,082
PY Delinquent Ad Valorem Tax	0	0	0	1,745	0	0
Permits, Fees & Special Assmt	684,839	649,165	649,165	708,049	680,856	31,691
Intergovernmental Revenue	2,055,116	2,029,744	2,029,744	2,057,322	2,054,013	24,269
Miscellaneous Revenues	135,822	71,221	71,221	277,507	103,397	32,176
Less 5% Statutory Reduction	0	-310,029	-310,029	0	-212,440	97,589
Transfers In	35,604,168	35,740,002	35,704,529	35,704,467	37,011,892	1,271,890
Other Sources	45,141,000	0	315,000	315,000	0	0
Fund Balance	0	43,596,817	43,633,380	0	43,341,217	-255,600
Total	86,618,467	85,227,383	85,543,473	42,491,482	86,443,480	1,216,097
Expenditures						
Operating Expenses	57,227	65,672	65,672	65,672	67,007	1,335
Debt Service	88,968,250	37,068,988	37,327,422	37,317,389	42,481,746	5,412,758
Transfers Out	164,077	4,751,506	4,498,991	4,498,991	0	-4,751,506
Reserves - Debt	0	43,341,217	43,651,388	0	43,894,727	553,510
Total	89,189,554	85,227,383	85,543,473	41,882,052	86,443,480	1,216,097

CAPITAL PROJECTS FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Tentative Budget	FY19 Tentative minus FY18 Adopted
Revenues						
Other Taxes	30,449,432	30,118,426	30,118,426	22,914,461	35,553,315	5,434,889
Intergovernmental Revenue	1,290,085	0	12,768,527	160,644	0	0
Miscellaneous Revenues	939,709	200,000	34,275,652	740,140	258,658	58,658
Less 5% Statutory Reduction	0	-1,515,921	-1,515,921	0	-1,790,599	-274,678
Transfers In	7,389,380	17,462,946	23,300,028	23,300,028	6,664,651	-10,798,295
Other Sources	890,593	7,800,000	70,800,000	28,354,566	3,808,581	-3,991,419
Fund Balance	0	115,632,883	77,664,194	0	29,216,449	-86,416,434
Total	40,959,199	169,698,334	247,410,906	75,469,840	73,711,055	-95,987,279
Expenditures						
Capital Outlay	69,503,093	119,031,520	119,982,159	24,009,776	25,272,833	-93,758,687
Debt Service	3,956,618	3,957,494	3,957,494	3,957,492	4,765,458	807,964
Grants and Aids	0	0	70,000,000	84,403	0	0
Transfers Out	27,817,223	21,871,237	23,487,903	23,487,903	19,820,492	-2,050,745
Reserves - Capital	0	20,670,405	16,815,672	0	10,684,594	-9,985,811
Reserves - Assigned	0	4,167,678	13,167,678	0	13,167,678	9,000,000
Total	101,276,935	169,698,334	247,410,906	51,539,574	73,711,055	-95,987,279

ENTERPRISE FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Tentative Budget	FY19 Tentative minus FY18 Adopted
Revenues						
Permits, Fees & Special Assmt	15,294,112	15,630,935	15,630,935	15,580,707	16,692,402	1,061,467
Charges For Services	20,173,217	18,463,408	18,463,408	17,507,246	20,632,931	2,169,523
Miscellaneous Revenues	376,741	179,968	179,968	386,966	300,700	120,732
Less 5% Statutory Reduction	0	-1,713,716	-1,713,716	0	-1,881,302	-167,586
Transfers In	50	0	0	0	0	0
Other Sources	229,413	0	0	0	0	0
Fund Balance	0	49,219,188	59,231,197	0	39,097,075	-10,122,113
Total	36,073,532	81,779,783	91,791,792	33,474,919	74,841,806	-6,937,977
Expenditures						
Personal Services	1,353,266	1,415,007	1,385,007	1,171,022	1,537,833	122,826
Operating Expenses	19,177,490	16,202,177	16,303,773	13,813,400	19,904,191	3,702,014
Capital Outlay	0	6,872,453	7,178,236	205,436	1,181,200	-5,691,253
Debt Service	1,257,623	11,559,143	11,559,143	1,378,128	9,246,488	-2,312,655
Other Non Operating Expenses	3,861,473	0	0	5,082,389	0	0
Transfers Out	470,000	6,535,511	6,550,511	6,550,511	1,834,686	-4,700,825
Reserves - Operating	0	5,190,605	5,272,769	0	4,637,682	-552,923
Reserves - Debt	0	13,124,950	13,124,950	0	4,662,152	-8,462,798
Reserves - Capital	0	6,313,937	8,851,403	0	12,466,724	6,152,787
Reserves - Assigned	0	14,566,000	21,566,000	0	19,370,850	4,804,850
Total	26,119,852	81,779,783	91,791,792	28,200,885	74,841,806	-6,937,977

INTERNAL SERVICE FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Tentative Budget	FY19 Tentative minus FY18 Adopted
Revenues						
Charges For Services	31,145,338	35,254,274	35,351,597	29,578,263	35,751,541	497,267
Miscellaneous Revenues	891,161	0	25,000	1,235,728	0	0
Transfers In	1,185,318	169,257	146,834	146,834	354,780	185,523
Other Sources	7,750	0	0	0	0	0
Fund Balance	0	20,290,791	23,601,977	0	13,926,429	-6,364,362
Total	33,229,567	55,714,322	59,125,408	30,960,825	50,032,750	-5,681,572
Expenditures						
Personal Services	1,375,939	1,614,508	1,614,508	1,301,881	1,784,786	170,278
Operating Expenses	30,703,506	30,511,703	30,732,092	26,552,575	31,718,986	1,207,283
Capital Outlay	0	503,193	347,102	310,814	432,428	-70,765
Transfers Out	440,294	493,633	553,867	553,867	371,003	-122,630
Reserves - Operating	0	296,544	296,544	0	172,370	-124,174
Reserves - Claims	0	22,294,741	25,581,295	0	15,553,177	-6,741,564
Total	32,519,739	55,714,322	59,125,408	28,719,136	50,032,750	-5,681,572

OVERVIEW

Fund Balance Revenues and Expenditures	1
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Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2019</u> <u>Revenues</u>	<u>2019</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	307,502,724	307,502,724	0
010-Designated Ad Valorem Tax	10,513,964	10,513,964	0
101-TDT RIDA Tax Bond 2012 Project	8,077,393	8,077,393	0
102-Transportation Trust Fund	22,746,406	22,746,406	0
103-Drug Abuse Treatment Fund	69,012	69,012	0
104-Tourist Development Tax Fund	75,843,672	75,843,672	0
105-Fifth Cent Tourist Development Tax Fund	27,276,309	27,276,309	0
106-Sixth Cent Tourist Development Tax Fund	13,575,391	13,575,391	0
107-Library District Fund	10,875,129	10,875,129	0
109-Law Enforcement Trust Fund	429,567	429,567	0
111-SHIP State Housing Initiative Program	3,964,704	3,964,704	0
112-Emergency(911)Communications	2,603,560	2,603,560	0
115-Court Facilities Fund	11,321,335	11,321,335	0
118-Homeless Prevention & Rapid Rehousing	225,706	225,706	0
122-NEIGHBORHOOD STABIL PROGRAM 3	372,735	372,735	0
125-Environmental Land Maintenance	2,127,725	2,127,725	0
128-Subdivision Pond MSBU	931,259	931,259	0
129-Street Lighting MSBU	400,191	400,191	0
130-Court Related Technology Fund	1,360,553	1,360,553	0
134-Countywide Fire Fund	91,815,539	91,815,539	0
137-HOME Fund	1,308,855	1,308,855	0
139-Criminal Justice Training	64,766	64,766	0
141-Boating Improvement Fund	376,422	376,422	0
142 - Mobility Fee East Zone	2,626,280	2,626,280	0
143 - Mobility Fee West Zone	8,076,621	8,076,621	0
145 - Red Light Cameras	640,300	640,300	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	133,322	133,322	0
148-Building Fund	21,061,274	21,061,274	0
149-East 192 CRA	1,054,213	1,054,213	0
150-West 192 Development Authority	6,237,654	6,237,654	0
151-CDBG Fund	1,804,561	1,804,561	0
152-Muni Svcs Tax Units MSTU Fund	1,474,043	1,474,043	0
153-Muni Svcs Benefit Units MSBU Fund	84,518	84,518	0
154-Constitutional Gas Tax Fund	9,327,132	9,327,132	0
155-West 192 MSBU Phase I	4,619,842	4,619,842	0
156-Federal And State Grants Fund	17,438,082	17,438,082	0
158-Intergovernmental Radio Communications	3,014,176	3,014,176	0
168-Section 8 Fund	16,689,312	16,689,312	0
177-Fire Impact Fee Fund	1,120,594	1,120,594	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2019</u> <u>Revenues</u>	<u>2019</u> <u>Expenditures</u>	<u>Balance</u>
178-Parks Impact Fee Fund	6,259,655	6,259,655	0
180-Inmate Welfare Fund	1,857,745	1,857,745	0
187-Road Impact Fee Poinciana Overlay	435,518	435,518	0
189 - Second Local Option Fuel Tax Fund	13,625,858	13,625,858	0
201-Limited GO Refunding Bonds, Series 2015	2,210,454	2,210,454	0
202-D/S Sales Tax Rev 2009	1,181,750	1,181,750	0
204-TDT Tax Bonds Series 2012	2,448,211	2,448,211	0
210-W 192 Phase IIC	749,170	749,170	0
211 - Sales Tax Revenue Bonds Series 2015A	5,227,443	5,227,443	0
234-Ltd GO Bonds 2006	0	0	0
236-Capital Improvement Bond Series 2009	24,915,245	24,915,245	0
237-Sales Tax Ref Rev Bonds Series 2010	0	0	0
238-GO Bonds 2010	3,989,005	3,989,005	0
239-Infra S Tax Rev Refunding 2011	7,147,988	7,147,988	0
240-TDT Ref & Imp 2012 Debt Svc	9,714,173	9,714,173	0
241-Infrastructure Sales Surtax Series 2015	1,641,584	1,641,584	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	3,794,682	3,794,682	0
243-DS TDT Rev Bond Series 2016	3,712,629	3,712,629	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	9,434,549	9,434,549	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,795,050	7,795,050	0
246 - DS Public Imp Rev Bonds Series 2017	2,481,547	2,481,547	0
306-Local Option Sales Tax Fund	53,412,660	53,412,660	0
315-Gen Cap Outlay Fund	9,767,883	9,767,883	0
331-Countywide Fire Capital Fund	10,530,512	10,530,512	0
401-Solid Waste Fund	48,490,800	48,490,800	0
407-Osceola Parkway	26,351,006	26,351,006	0
501-Workers Comp Internal Service Fund	8,376,750	8,376,750	0
502-Property & Casualty Insurance Internal Service Fund	6,154,829	6,154,829	0
503-Dental Insurance Internal Service Fund	1,510,622	1,510,622	0
504-Health Insurance Internal Service Fund	28,640,327	28,640,327	0
505-Life, LTD, Vol. Life Internal Service Fund	1,140,953	1,140,953	0
509-Fleet General Oversight Internal Service Fund	55,678	55,678	0
510-Fleet Maintenance Internal Service Fund	2,532,449	2,532,449	0
511-Fleet Fuel Internal Service Fund	1,621,142	1,621,142	0
Total Budget	996,392,708	996,392,708	0

COUNTYWIDE BUDGET SUMMARY

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Tentative Budget	FY19 Tentative minus FY18 Adopted
Revenues						
Current Ad Valorem Taxes	163,456,088	185,272,125	185,272,125	178,474,027	204,484,924	19,212,799
PY Delinquent Ad Valorem Tax	66,485	63,000	63,000	77,255	74,862	11,862
Other Taxes	119,156,188	117,826,946	117,826,946	95,801,801	130,271,017	12,444,071
Permits, Fees & Special Assmt	79,837,047	81,495,353	81,495,353	82,361,495	87,477,446	5,982,093
Intergovernmental Revenue	77,316,644	103,522,514	116,246,074	50,118,459	82,095,892	-21,426,622
Charges For Services	67,448,175	69,894,307	69,991,630	60,501,357	72,444,647	2,550,340
Judgment, Fines & Forfeits	2,326,593	2,245,292	2,245,292	2,093,566	2,279,446	34,154
Miscellaneous Revenues	9,038,523	6,018,864	47,802,455	19,813,925	6,745,993	727,129
Less 5% Statutory Reduction	0	-23,467,402	-23,467,402	0	-25,504,797	-2,037,395
Transfers In	90,840,656	92,466,981	101,686,769	101,647,590	95,256,968	2,789,987
Other Sources	52,338,677	10,273,667	73,614,758	28,706,566	8,563,590	-1,710,077
Fund Balance	0	485,324,836	511,826,913	0	332,202,720	-153,122,116
Total	<u>661,825,074</u>	<u>1,130,936,483</u>	<u>1,284,603,913</u>	<u>619,596,041</u>	<u>996,392,708</u>	<u>-134,543,775</u>
Expenditures						
Personal Services	116,593,138	124,658,494	124,756,084	108,033,432	128,999,101	4,340,607
Operating Expenses	196,881,271	220,106,486	238,005,561	184,677,368	239,406,838	19,300,352
Capital Outlay	125,658,146	220,210,790	254,284,065	63,708,179	67,503,357	-152,707,433
Debt Service	95,855,511	56,482,330	56,740,764	46,452,520	61,062,167	4,579,837
Grants and Aids	7,034,732	10,163,212	80,571,053	6,631,693	6,801,142	-3,362,070
Other Non Operating Expenses	3,861,473	0	0	5,082,389	0	0
Transfers Out	168,560,839	172,588,392	184,285,981	183,103,478	182,268,910	9,680,518
Reserves - Operating	0	86,700,754	87,673,709	0	89,025,947	2,325,193
Reserves - Debt	0	58,216,817	58,526,988	0	50,319,626	-7,897,191
Reserves - Capital	0	105,406,133	79,606,212	0	55,505,979	-49,900,154
Reserves - Claims	0	22,294,741	25,581,295	0	15,553,177	-6,741,564
Reserves - Assigned	0	20,308,564	65,005,557	0	62,884,567	42,576,003
Reserves - Restricted	0	7,803,871	8,235,328	0	8,540,772	736,901
Reserves - Stability	0	25,995,899	21,331,316	0	28,521,125	2,525,226
Total	<u>714,445,110</u>	<u>1,130,936,483</u>	<u>1,284,603,913</u>	<u>597,689,058</u>	<u>996,392,708</u>	<u>-134,543,775</u>

SPECIAL ASSESSMENTS RESOLUTIONS

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RESOLUTION NO. 18-094R

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, Old Oak Trail 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 Assessment 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 Waste Assessments and 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 2018-2019. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Waste 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 each Waste Assessment and 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 each Waste Assessment and 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) 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, 2018, 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 6th day of September, 2018.

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
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2018-2019

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2018-2019

Municipal Service Benefit Unit (MSBU)	RATE
<u>Cane Brake</u>	
Residential Properties (per parcel)	\$ 80.91
<u>Emerald Lakes (at the Fountains)</u>	
Residential Properties (per parcel)	\$ 233.22
<u>Fire Rescue</u>	
Residential Property Use Category	
Residential (per dwelling unit)	\$ 214.09
Non-Residential Property Use Category	
Commercial (per square foot)	\$ 0.4060
Industrial/Warehouse (per square foot)	\$ 0.0578
Institutional (per square foot)	\$ 0.4838
Transient Occupancy (per room/unit/space)	\$ 275.53
Land Category	
Vacant Land (per acre)	\$ 0.2019
<u>Household Chemical Waste</u>	
Residential Properties (per unit)	\$ 4.00
<u>Old Oak Trail- Residential Properties (per parcel)</u>	
Resurfacing Rate	\$ 270.22
Road Improvement & Resurfacing Rate	\$ 1,049.91
Road Improvement & Resurfacing Rate (Lot #17)	\$ 1,757.94
<u>Residential Solid Waste</u>	
Urban Services Area	\$ 213.56
Rural Services Area	\$ 213.56
<u>Tops Terrace</u>	
Residential Properties (per lot)	\$ 18.52
<u>STREET LIGHTING MSBUs</u>	
Adriane Park	\$ 108.55
Alamo Estates & Oak Pointe	\$ 40.45
Blackstone	\$ 302.62
Brighton Place	\$ 72.05
BVL Street Lighting	\$ 14.72
Chisholm Estates	\$ 220.29
CJ.'s Landing	\$ 20.83
Country Crossing	\$ 23.67
Hamilton's Reserve	\$ 30.67

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2018-2019

STREET LIGHTING MSBUs	
Hilliard Place	\$ 21.47
Hyde Park	\$ 20.00
Indian Point	\$ 28.17
Kaliga Drive	\$ 23.08
Legacy Park	\$ 212.92
Moreland Estates	\$ 19.93
Neptune Shores	\$ -
Orange Vista	\$ 23.43
Pebble Pointe	\$ 15.39
Pine Grove Estates	\$ 15.00
Pine Grove Park	\$ 10.59
Plaza Drive Street Lighting	\$ 0.01
Quail Wood	\$ 34.82
Regal Oak Shores	\$ 78.29
Rolling Hills Estates	\$ 127.11
Sailfish Court	\$ 65.00
Southport Bay	\$ -
The Wilderness	\$ 36.60
Turnberry Reserve	\$ 84.76
Whispering Oaks	\$ 45.32
Woods at Kings Crest	\$ 22.42
Wren Drive	\$ 51.33
STORMWATER MSBUs	
Adriane Park	\$ 50.31
Amberely Park	\$ 113.65
Bass Slough	\$ 68.69
Boggy Creek	\$ 38.86
Brighton Landings & Little Creek	\$ 28.40
Brighton Place	\$ 87.30
Chisholm Estates	\$ 65.47
C.J.'s Landing	\$ 91.88
Coralwood	\$ 67.00
Cornelius Place I	\$ 261.71
Cornelius Place II	\$ 322.17
Country Crossing	\$ 20.21
Country Green	\$ 111.30
Eagle Bay	\$ 24.31
Eagle Trace	\$ 102.09
Emerald Lake at Lizzia Brown	\$ 38.37
Fish Lake	\$ 4,468.00
Fryer Oaks	\$ 155.73
Green Meadows	\$ 111.76
Hamilton's Reserve	\$ 18.32

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2018-2019

STORMWATER MSBUs	
Hammock Point	\$ 51.89
Heritage Key Villas	\$ 17.00
Hickory Hollow	\$ 117.64
Hidden Pines	\$ 179.83
Hilliard Place	\$ 149.37
Hunter's Ridge	\$ 204.61
Hyde Park	\$ 63.97
Indian Point	\$ 47.27
International House of Pancakes	\$ 464.88
Johnson's Landing	\$ 120.65
Legacy Park	\$ 58.65
Live Oak	\$ 137.31
Lost Lake Estates	\$ 397.43
Monica Terrace	\$ 243.78
Moreland Estates	\$ 53.47
Morningside Village	\$ 65.25
Narcoossee Half Acres	\$ 204.77
Neptune Shores	\$ 185.63
North Shore Village	\$ 22.50
Oak Pointe	\$ 25.44
Orange Vista	\$ 66.09
Parkway Plaza	\$ 532.75
Pebble Pointe	\$ 37.88
Pine Grove Estates	\$ 118.60
Pleasant Hill Lakes	\$ 29.13
Raintree at Springlake Village	\$ 26.83
Regal Oak Shores	\$ 106.00
Rolling Hills Estates	\$ 49.08
Royale Oaks	\$ 66.80
Saratoga Park	\$ 43.24
Silver Lake Drive	\$ 42.90
Silverlake Estates	\$ 60.79
Southport Bay	\$ 72.41
Steeplechase	\$ 164.57
Sylvan Lake Estates	\$ 103.39
Tierra Del Sol	\$ 42.49
Vacation Villas	\$ 20.57
Valencia Woods	\$ 83.40
Whispering Oaks	\$ 28.90
Windmill Point	\$ 52.62
Windward Cay	\$ 25.29
Woods At Kings Crest and Ashley Reserve	\$ 24.18

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

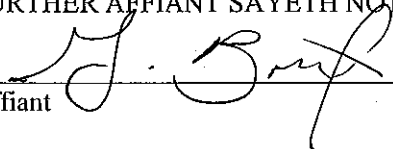
BEFORE ME, the undersigned authority, personally appeared Gilberto Benitez, who, after being duly sworn, deposes and says:

1. I, Gilberto Benitez, as Special Assessments Manager for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Solid Waste and Household Chemical Waste Services 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, Old Oak Trail 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").

2. On or before August 17, 2018, 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 Household Chemical Waste Service Assessment and creating each of the MSBUs and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

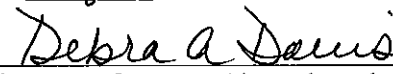


Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Gilberto Benitez 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 23 day of August, A.D., 2018.



Signature of person taking acknowledgment

Debra A. Davis

Name of acknowledger (printed)

My commission expires: 12/17/18



APPENDIX C
PROOFS OF PUBLICATION

Client Name: **Osceola County Special Assessments**
 Advertiser: **Osceola Zone/J003/JOSC**
 Section/Page/Zone: **Osceola Zone/J003/JOSC**
 Description: **Publish notice #1**

Ad Number: **5746031-1**
 Insertion Number: **3 x 10.5**
 Size: **B&W**
 Color Type: **B&W**

Orlando Sentinel
Publication Date: 08/12/2018

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

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

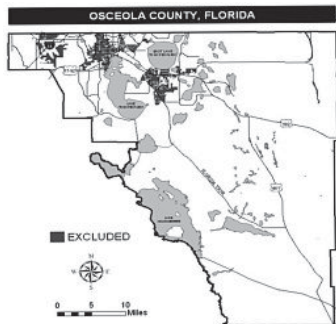
The hearing will be held at 5:30 p.m. on September 6, 2018 or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at 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) 742-2100, at least 3 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, 2018:

Property Use Categories	Rates
Residential	\$214.09 per dwelling unit
Commercial	\$0.4060 per sq. ft.
Industrial/Warehouse	\$0.0578 per sq. ft.
Institutional	\$0.4838 per sq. ft.
Transient Occupancy	\$275.53 per Room/Unit/Space
Vacant Land	\$0.2019 per acre

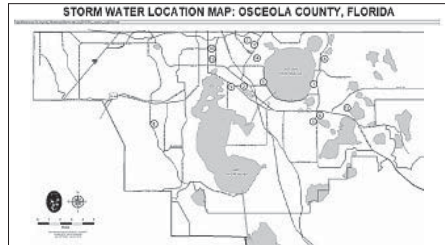
Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Office of Management and Budget Department located at 1 Courthouse Square, Kissimmee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2018, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Chabohm Estates, Fish Lake, Hickory Hollow, Hyde Park, Legacy Park, Live Oak, Moreland Estates, Narcoossee Half Acres, Neptune Shores, Parkway Plaza, Pebble Pointe, Pine Grove Estates, Royale Oaks, and Tierra Del Sol.

The hearing will be held at 5:30 p.m. on Thursday, September 6, 2018 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. 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 3 days prior to the date of the hearing.

MSBU	RATE	MSBU	RATE
1. Chabohm Estates	\$65.47	8. Narcoossee Half Acres	\$204.77
2. Fish Lake	\$4,468.00	9. Neptune Shores	\$185.63
3. Hickory Hollow	\$117.64	10. Parkway Plaza	\$532.75
4. Hyde Park	\$63.97	11. Pebble Pointe	\$37.88
5. Legacy Park	\$58.65	12. Pine Grove Estates	\$118.65
6. Live Oak	\$137.31	13. Royale Oaks	\$66.80
7. Moreland Estates	\$53.47	14. Tierra Del Sol	\$42.49

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, fire-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 site. The number of ERUs for other types of property will be calculated individually, as described in Resolution adopted by the Board, Resolution No. 10-044R on May 3, 2010. The proposed assessment rate for each MSBU is set forth in the following table:

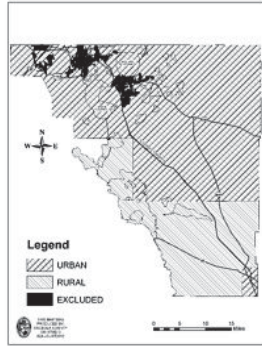
The County expects to collect a total of \$79,803.47 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolutions No. 10-044R, Copies of Resolution No. 10-044R and the Preliminary Assessment Roll are available for inspection in the Office 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 SOLID WASTE SERVICE ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose solid waste service assessments against certain improved residential property located within those portions of the unincorporated area of the County designated as "Urban" and "Rural" in the map shown above.

Assessments in the Urban Service Area will fund curbside pick-up of solid waste and recyclables. Assessments in the Rural Service Area will fund rural drop-off facilities for solid waste and recyclables. Assessments will not be imposed against commercial property, residential parcels twenty acres or larger in size that are served with commercial containers, most multi-family residential property and residential property located in certain resort areas.

The assessment will be computed by multiplying the number of residential service units on each parcel by the rate of assessment. The proposed fiscal year 2018-2019 assessments will increase from \$210.84 per service unit to \$213.56 per service unit to fund the Universal Solid Waste Program.

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

- \$200.89 (contract collectors or drop-off stations and customer service)
- 4.67 (assessment roll preparation and Tax Collector fees)
- 8.21 (early payment discount)
- \$213.56

The \$8.21 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$205.35. Smaller discounts are available if the tax bill is paid in December, January or February.

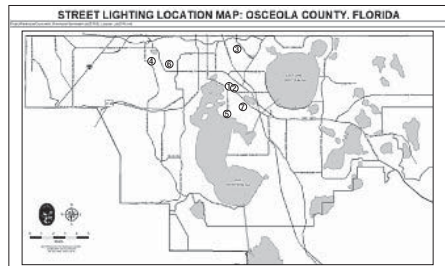
The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 12-081A, adopted by the Board on July 9, 2012 as amended by Resolution No. 13-020R, adopted by the Board on February 25, 2013. Copies of Resolution Nos. 12-081A and 13-020R 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 6, 2018 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 assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least three days prior to the date of the hearing.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750. If you have any questions regarding the solid waste assessment, please contact the Special Assessments Office at (407) 742-1800. 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



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, Brighton Place, Buenaventura Lakes, Hamilton's Reserve, Regal Oak Shores, Whispering Oaks, and Woods at Kings Crest. The hearing will be held at 5:30 p.m. on Thursday, September 6, 2018 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. 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 3 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of planted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-050R adopted on May 3, 2010, and 12-079R adopted on July 2, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Adriane Park	\$108.55	5. Regal Oak Shores	\$38.29
2. Brighton Place	\$72.05	6. Whispering Oaks	\$45.32
3. Buenaventura Lakes	\$14.72	7. Woods at Kings Crest	\$22.42
4. Hamilton's Reserve	\$30.67		

The County expects to collect a total of \$114,705.15 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R, and 12-079R. Copies of Resolutions Nos. 10-050R, and 12-079R 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

Client Name: **Osceola County Special Assessments**
 Advertiser: **Osceola Zone/J003/JOSC**
 Section/Page/Zone: **Osceola Zone/J003/JOSC**
 Description: **Publish notice #2**

Ad Number: **5746284-1**
 Insertion Number:
 Size: **3 x 10.5**
 Color Type: **B&W**

Orlando Sentinel
Publication Date: 08/12/2018

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

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

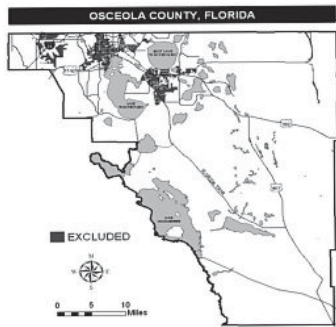
The hearing will be held at 5:30 p.m. on September 6, 2018 or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at 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) 742-2100, at least 3 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, 2018:

FIRE RESCUE ASSESSMENTS	
Property Use Categories	Rates
Residential	\$214.09 per dwelling unit
Commercial	\$0.4060 per sq. ft.
Industrial/Warehouse	\$0.0578 per sq. ft.
Institutional	\$0.4838 per sq. ft.
Transient Occupancy	\$275.53 per Room/Unit/Space
Vacant Land	\$0.2019 per acre

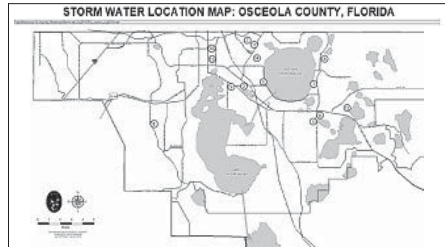
Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Office of Management and Budget Department located at 1 Courthouse Square, Kissimmee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2018, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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



1. Chabohm Estates
2. Fish Lake
3. Hickory Hollow
4. Hyde Park
5. Legacy Park
6. Live Oak
7. Moreland Estates
8. Narcoossee Half Acres
9. Neptune Shores
10. Parkway Plaza
11. Pebble Pointe
12. Pine Grove Estates
13. Royale Oaks
14. Tierra Del Sol

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: Chabohm Estates, Fish Lake, Hickory Hollow, Hyde Park, Legacy Park, Live Oak, Moreland Estates, Narcoossee Half Acres, Neptune Shores, Parkway Plaza, Pebble Pointe, Pine Grove Estates, Royale Oaks, and Tierra Del Sol.

The hearing will be held at 5:30 p.m. on Thursday, September 6, 2018 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. 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 3 days prior to the date of the hearing.

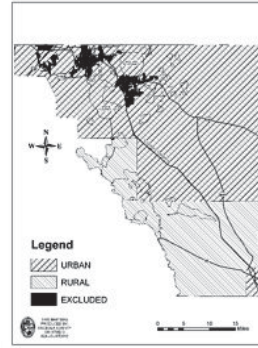
The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, fire-outlet cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBUs and will be 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 site. The number of ERUs for other types of property will be calculated individually, as described in Resolution adopted by the Board, Resolution No. 10-044R on May 3, 2010. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Chabohm Estates	\$65.47	8. Narcoossee Half Acres	\$204.77
2. Fish Lake	\$4,468.00	9. Neptune Shores	\$185.63
3. Hickory Hollow	\$117.64	10. Parkway Plaza	\$532.75
4. Hyde Park	\$63.97	11. Pebble Pointe	\$37.88
5. Legacy Park	\$58.65	12. Pine Grove Estates	\$118.65
6. Live Oak	\$137.31	13. Royale Oaks	\$66.80
7. Moreland Estates	\$53.47	14. Tierra Del Sol	\$42.49

The County expects to collect a total of \$79,803.47 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolutions No. 10-044R, Copies of Resolutions No. 10-044R and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget Department 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 SOLID WASTE SERVICE ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose solid waste service assessments against certain improved residential property located within those portions of the unincorporated area of the County designated as "Urban" and "Rural" in the map shown above.

Assessments in the Urban Service Area will fund curbside pick-up of solid waste and recyclables. Assessments in the Rural Service Area will fund rural drop-off facilities for solid waste and recyclables. Assessments will not be imposed against commercial property, residential parcels twenty acres or larger in size that are served with commercial containers, most multi-family residential property and residential property located in certain resort areas.

The assessment will be computed by multiplying the number of residential service units on each parcel by the rate of assessment. The proposed fiscal year 2018-2019 assessments will increase from \$210.84 per service unit to \$213.56 per service unit to fund the Universal Solid Waste Program.

The assessment breakdown for each residential service unit is as follows:
\$200.89 (contract collectors or drop-off stations and customer service)
4.67 (assessment roll preparation and Tax Collector fees)
8.21 (early payment discount)
\$213.56

The \$8.21 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$205.35. Smaller discounts are available if the tax bill is paid in December, January or February.

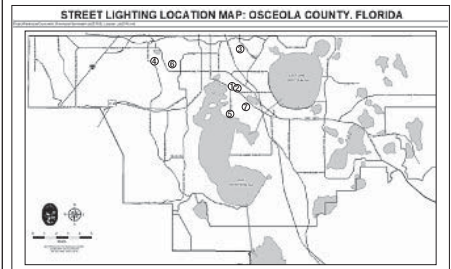
The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 12-081A, adopted by the Board on July 9, 2012 as amended by Resolution No. 13-020R, adopted by the Board on February 25, 2013. Copies of Resolution Nos. 12-081A and 13-020R 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 6, 2018 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 assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least three days prior to the date of the hearing.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750. If you have any questions regarding the solid waste assessment, please contact the Special Assessments Office at (407) 742-1800. 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. Adriane Park
2. Brighton Place
3. Buenaventura Lakes
4. Hamilton's Reserve
5. Regal Oak Shores
6. Whispering Oaks
7. Woods at Kings Crest

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, Brighton Place, Buenaventura Lakes, Hamilton's Reserve, Regal Oak Shores, Whispering Oaks, and Woods at Kings Crest. The hearing will be held at 5:30 p.m. on Thursday, September 6, 2018 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. 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 3 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of planned 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 12-079R adopted on July 2, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Adriane Park	\$108.55	5. Regal Oak Shores	\$38.29
2. Brighton Place	\$72.05	6. Whispering Oaks	\$45.32
3. Buenaventura Lakes	\$14.72	7. Woods at Kings Crest	\$22.42
4. Hamilton's Reserve	\$30.67		

The County expects to collect a total of \$114,705.15 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R, and 12-079R. Copies of Resolutions Nos. 10-050R, and 12-079R, 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

Client Name: **Osceola County Special Assessments**
 Advertiser: **Osceola Zone/J003/JOSC**
 Section/Page/Zone: **Osceola Zone/J003/JOSC**
 Description: **Publish notice #3**

Ad Number: **5746303-1**
 Insertion Number: **3 x 10.5**
 Size: **B&W**
 Color Type: **B&W**

Orlando Sentinel
Publication Date: 08/12/2018

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

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

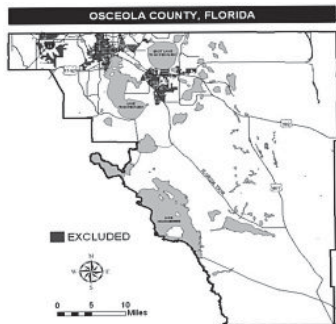
The hearing will be held at 5:30 p.m. on September 6, 2018 or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at 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) 742-2100, at least 3 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, 2018:

Property Use Categories	Rates
Residential	\$214.09 per dwelling unit
Commercial	\$0.4060 per sq. ft.
Industrial/Warehouse	\$0.0578 per sq. ft.
Institutional	\$0.4838 per sq. ft.
Transient Occupancy	\$275.53 per Room/Unit/Space
Vacant Land	\$0.2019 per acre

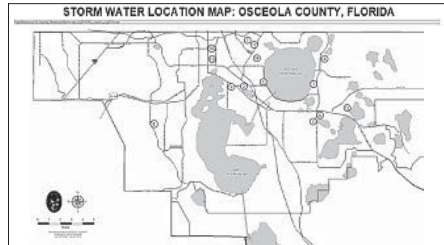
Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Office of Management and Budget Department located at 1 Courthouse Square, Kissimmee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2018, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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



1. Chabohm Estates
2. Fish Lake
3. Hickory Hollow
4. Hyde Park
5. Legacy Park
6. Live Oak
7. Moreland Estates
8. Narcoossee Half Acres
9. Neptune Shores
10. Parkway Plaza
11. Pebble Pointe
12. Pine Grove Estates
13. Royale Oaks
14. Tierra Del Sol

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: Chabohm Estates, Fish Lake, Hickory Hollow, Hyde Park, Legacy Park, Live Oak, Moreland Estates, Narcoossee Half Acres, Neptune Shores, Parkway Plaza, Pebble Pointe, Pine Grove Estates, Royale Oaks, and Tierra Del Sol.

The hearing will be held at 5:30 p.m. on Thursday, September 6, 2018 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. 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 3 days prior to the date of the hearing.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, fire-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 site. The number of ERUs for other types of property will be calculated individually, as described in Resolution adopted by the Board, Resolution No. 10-044R on May 3, 2010. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Chabohm Estates	\$65.47	8. Narcoossee Half Acres	\$204.77
2. Fish Lake	\$4,468.00	9. Neptune Shores	\$185.63
3. Hickory Hollow	\$117.64	10. Parkway Plaza	\$532.75
4. Hyde Park	\$63.97	11. Pebble Pointe	\$37.88
5. Legacy Park	\$58.65	12. Pine Grove Estates	\$118.65
6. Live Oak	\$137.31	13. Royale Oaks	\$66.80
7. Moreland Estates	\$53.47	14. Tierra Del Sol	\$42.49

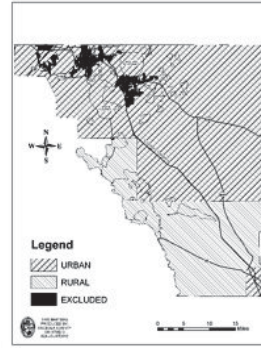
The County expects to collect a total of \$79,803.47 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolutions No. 10-044R, Copies of Resolution No. 10-044R and the Preliminary Assessment Roll are available for inspection in the Office 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 SOLID WASTE SERVICE ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose solid waste service assessments against certain improved residential property located within those portions of the unincorporated area of the County designated as "Urban" and "Rural" in the map shown above.

Assessments in the Urban Service Area will fund curbside pick-up of solid waste and recyclables. Assessments in the Rural Service Area will fund rural drop-off facilities for solid waste and recyclables. Assessments will not be imposed against commercial property, residential parcels twenty acres or larger in size that are served with commercial containers, most multi-family residential property and residential property located in certain resort areas.

The assessment will be computed by multiplying the number of residential service units on each parcel by the rate of assessment. The proposed fiscal year 2018-2019 assessments will increase from \$210.84 per service unit to \$213.56 per service unit to fund the Universal Solid Waste Program.

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

\$200.89 (contract collectors or drop-off stations and customer service)
4.67 (assessment roll preparation and Tax Collector fees)
8.21 (early payment discount)
\$213.56

The \$8.21 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$205.35. Smaller discounts are available if the tax bill is paid in December, January or February.

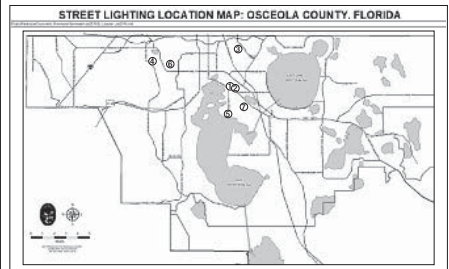
The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 12-081A, adopted by the Board on July 9, 2012 as amended by Resolution No. 13-020R, adopted by the Board on February 25, 2013. Copies of Resolution Nos. 12-081A and 13-020R 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 6, 2018 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 assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least three days prior to the date of the hearing.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750. If you have any questions regarding the solid waste assessment, please contact the Special Assessments Office at (407) 742-1800. 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. Adriane Park
2. Brighton Place
3. Buenaventura Lakes
4. Hamilton's Reserve
5. Regal Oak Shores
6. Whispering Oaks
7. Woods at Kings Crest

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, Brighton Place, Buenaventura Lakes, Hamilton's Reserve, Regal Oak Shores, Whispering Oaks, and Woods at Kings Crest. The hearing will be held at 5:30 p.m. on Thursday, September 6, 2018 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. 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 3 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of planned 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 12-079R adopted on July 2, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Adriane Park	\$108.55	5. Regal Oak Shores	\$38.29
2. Brighton Place	\$72.05	6. Whispering Oaks	\$45.32
3. Buenaventura Lakes	\$14.72	7. Woods at Kings Crest	\$22.42
4. Hamilton's Reserve	\$30.67		

The County expects to collect a total of \$114,705.15 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R, and 12-079R. Copies of Resolutions Nos. 10-050R, and 12-079R, 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

Client Name: **Osceola County Special Assessments**
 Advertiser: **Osceola Zone/J003/JOSC**
 Section/Page/Zone: **Osceola Zone/J003/JOSC**
 Description: **Publish notice #4**

Ad Number: **5746317-1**
 Insertion Number:
 Size: **3 x 10.5**
 Color Type: **B&W**

Orlando Sentinel
Publication Date: 08/12/2018

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

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

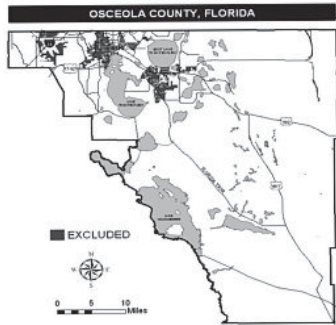
The hearing will be held at 5:30 p.m. on September 6, 2018 or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at 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) 742-2100, at least 3 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, 2018:

FIRE RESCUE ASSESSMENTS	
Property Use Categories	Rates
Residential	\$214.09 per dwelling unit
Commercial	\$0.4060 per sq. ft.
Industrial/Warehouse	\$0.0578 per sq. ft.
Institutional	\$0.4838 per sq. ft.
Transient Occupancy	\$275.53 per Room/Unit/Space
Vacant Land	\$0.2019 per acre

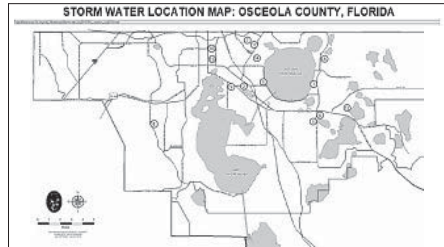
Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Office of Management and Budget Department located at 1 Courthouse Square, Kissimmee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2018, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Chabohm Estates, Fish Lake, Hickory Hollow, Hyde Park, Legacy Park, Live Oak, Moreland Estates, Narcoossee Half Acres, Neptune Shores, Parkway Plaza, Pebble Pointe, Pine Grove Estates, Royale Oaks, and Tierra Del Sol.

The hearing will be held at 5:30 p.m. on Thursday, September 6, 2018 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. 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 3 days prior to the date of the hearing.

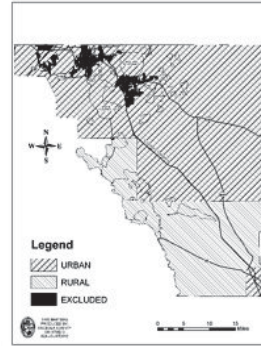
MSBU	RATE	MSBU	RATE
1. Chabohm Estates	\$65.47	8. Narcoossee Half Acres	\$204.77
2. Fish Lake	\$4,468.00	9. Neptune Shores	\$185.63
3. Hickory Hollow	\$117.64	10. Parkway Plaza	\$532.75
4. Hyde Park	\$63.97	11. Pebble Pointe	\$37.88
5. Legacy Park	\$58.65	12. Pine Grove Estates	\$118.65
6. Live Oak	\$137.31	13. Royale Oaks	\$66.80
7. Moreland Estates	\$53.47	14. Tierra Del Sol	\$42.49

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, fire-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 site. The number of ERUs for other types of property will be calculated individually, as described in Resolution adopted by the Board, Resolution No. 10-044R on May 3, 2010. The proposed assessment rate for each MSBU is set forth in the following table:

The County expects to collect a total of \$79,803.47 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolutions No. 10-044R, Copies of Resolution No. 10-044R 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 SOLID WASTE SERVICE ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose solid waste service assessments against certain improved residential property located within those portions of the unincorporated area of the County designated as "Urban" and "Rural" in the map shown above.

Assessments in the Urban Service Area will fund curbside pick-up of solid waste and recyclables. Assessments in the Rural Service Area will fund rural drop-off facilities for solid waste and recyclables. Assessments will not be imposed against commercial property, residential parcels twenty acres or larger in size that are served with commercial containers, most multi-family residential property and residential property located in certain resort areas.

The assessment will be computed by multiplying the number of residential service units on each parcel by the rate of assessment. The proposed fiscal year 2018-2019 assessments will increase from \$210.84 per service unit to \$213.56 per service unit to fund the Universal Solid Waste Program.

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

\$200.89 (contract collectors or drop-off stations and customer service)
4.67 (assessment roll preparation and Tax Collector fees)
8.21 (early payment discount)
\$213.56

The \$8.21 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$205.35. Smaller discounts are available if the tax bill is paid in December, January or February.

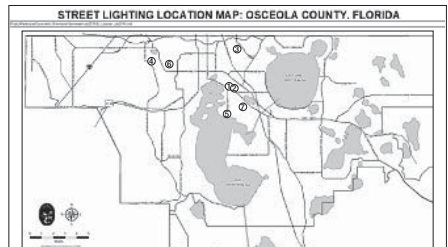
The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 12-081A, adopted by the Board on July 9, 2012 as amended by Resolution No. 13-020R, adopted by the Board on February 25, 2013. Copies of Resolution Nos. 12-081A and 13-020R 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 6, 2018 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 assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least three days prior to the date of the hearing.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750. If you have any questions regarding the solid waste assessment, please contact the Special Assessments Office at (407) 742-1800. 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



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, Brighton Place, Buenaventura Lakes, Hamilton's Reserve, Regal Oak Shores, Whispering Oaks, and Woods at Kings Crest. The hearing will be held at 5:30 p.m. on Thursday, September 6, 2018 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. 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 3 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of planted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-050R adopted on May 3, 2010, and 12-079R adopted on July 2, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Adriane Park	\$108.55	5. Regal Oak Shores	\$38.29
2. Brighton Place	\$72.05	6. Whispering Oaks	\$45.32
3. Buenaventura Lakes	\$14.72	7. Woods at Kings Crest	\$22.42
4. Hamilton's Reserve	\$30.67		

The County expects to collect a total of \$114,705.15 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R, and 12-079R. Copies of Resolutions Nos. 10-050R, and 12-079R, and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

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

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

APPENDIX 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 Assessments, 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, Old Oak Trail 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") (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2018.

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 _____, 2018.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 18-095R

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 2018-2019.

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 2018-2019.

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 2018-2019.

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 2018-2019, based upon the rates set forth below:

(A) The Phase IIC Pedestrian Capital Assessment Rate is hereby established at \$509.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Phase IIC Vehicular Capital Assessment Rate is hereby established at \$437.00 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 2018-2019, based upon the rates set forth below:

(A) The Maintenance Assessment Rate is hereby established at \$738.80 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate is hereby established at \$513.90 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, 2018, the lien date for ad valorem taxes.

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

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

DULY ADOPTED this 6th day of September, 2018.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

1. I, Gilberto Benitez, as Special Assessments Manager 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 17, 2018, I mailed, or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Capital Assessment or Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

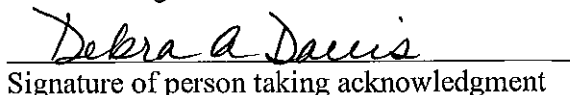


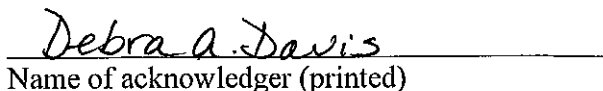
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Gilberto Benitez, 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 23 day of August, A.D., 2018.


Signature of person taking acknowledgment


Name of acknowledger (printed)

My commission expires: 12/17/18



APPENDIX B
PROOF OF PUBLICATION



PHOTO BY CAROL WONSAVAGE

'Divas with Michael Andrew in Concert,' a fundraiser for the Steinyway Society, will be Aug. 19 at the Orlando Museum of Art. Pictured from left: Michael Andrew, Suzy Park, Jacqueline Jones and Michelle Amato, with pianist Michael Kramer.

WHAT'S HAPPENING

Continued from Page J2

Hospital, 201N. Edinburg Drive, Winter Park, free, 877-252-6094.

Caribbean Health Summit:

The Center for Multicultural Wellness and Prevention's 15th annual event offers participants from Central Florida and Caribbean communities of all ages, access to health screenings, information and educational seminars on health maintenance. Health experts will share strategies to prevent illness, improve wellness and quality of life. The summit will offer mammogram screening Sept. 7-8 by appointment only, 8 a.m.-2 p.m. Sept. 8, Central Florida Fairgrounds, 4603 W. Colonial Drive, Orlando, free, 407-648-9440.

Quit Smoking Now five-week program:

Sponsored by the Florida Area Health Education Center Network and the Florida Department of Health. The weekly program offers free carbon monoxide testing workbook and incentives and free nicotine patches for participants (while supplies last). Advance registration required, 1-2 p.m. Thursdays, Sept. 13-Oct. 11, Florida Hospital Winter Garden, 2000 Fowler Grove Blvd., Winter Garden, free, 877-252-6094.

Kids & Family

Movie at Lake Eola Park:

See a classic or current feature film, weather permitting. Gates open at 6 p.m. with lawn games and music, and food is available for purchase. The feature movie will begin at 8:15 p.m. Aug. 31 ("E.T. The Extra-Terrestrial"), Lake Eola Park, East Lawn, 52 E. Washington St., Orlando, free, 407-246-2121.

Movies at Leu Gardens:

See a classic or current feature film on a 32-foot screen, weather permitting. Gates open at 6 p.m. Bring dinner picnics and stroll the 50-acre gardens before the movie. Concessions available, 8 p.m. Sept. 7 ("Indiana Jones and the Raiders of the Lost Ark" rated PG); Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, \$6 for adults, \$3 for children, free for Leu members, 407-246-2620.

Model Train Show:

Hosted by the Southern Division of the National Train Collectors Association Club. Model trains on display and for sale. Approximately 100 vendor tables will have both collector items and brand new trains available. Refreshments on site, 10 a.m.-3 p.m. Sept. 15, Lake Nona Middle School, 13700 Narcoossee Road, Orlando, \$5 for adults, free for ages 11

or younger, 612-382-0325.

Library

Community Volunteer Fair:

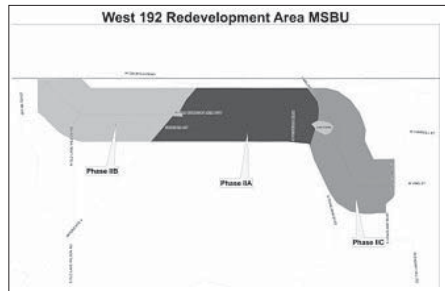
Open to teens and adults. Explore volunteer opportunities and meet people from a variety of local organizations to find a volunteer match that works for you. Organizations include: Cornell Fine Arts Museum; Volunteers for Community Impact; Catch a Healthy Habit; Winter Park Day Nursery; Mead Garden; Seniors First; Hospice of the Comforter; Neighbors Network; Read 2 Succeed; Orlando Fringe; Westminster Winter Park; Fleet Farming; Orange County History Center, 1-3 p.m. Aug. 9, Winter Park Public Library free, 407-623-3300.

"Race: The Power of an Illusion" documentary screening:

A three-part PBS documentary series that investigates and challenges the concept of race in society, science and history. Following each screening, there will be a discussion about the myths associated with race, 5:30-7:30 p.m. Mondays, Aug. 13-27, Orlando Public Library, 101 E. Central Blvd., Orlando, free, 407-835-7323.

Joseph Rassel of the Sentinel staff compiled this report. To submit an item e-mail communityevents@orlandosentinel.com.

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 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 6, 2018 at 5:30 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.** All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 3 days prior to the date of the hearing.

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

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

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

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

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

Client Name: **Osceola County Special Assessments**
 Advertiser: **Osceola Zone/J004/JOSC**
 Section/Page/Zone: **Osceola Zone/J004/JOSC**
 Description: **Publish notice #5**
 Ad Number: **5746323-1**
 Insertion Number: **3 x 10.5**
 Size: **B&W**
 Color Type:

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Orlando Sentinel

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

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

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

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2018.

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 _____, 2018.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

MILLAGE RATE RESOLUTIONS

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Schedule A	3

RESOLUTION NO. 18-096R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2018-2019 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 6th day of September, 2018.

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 # 18-096R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2018-2019

Taxing Entity:	FY19 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.3841	6.7000	4.95%
EMS MSTU	1.0070	1.0682	6.08%
LIBRARY DISTRICT	0.2821	0.3000	6.35%
SAVE OSCEOLA-DEBT	0.1352	0.1358	0.41%
SAVE OSCEOLA-OPERATING	0.0470	0.0500	6.38%
ANORADA	1.8434	0.6951	-62.29%
BELLALAGO	0.3462	0.4273	23.43%
BLACKSTONE LANDING PH 1	1.0378	0.5288	-49.05%
EMERALD LAKES	0.3658	0.3985	8.94%
HAMMOCK POINT	0.2055	0.3746	82.29%
HAMMOCK TRAILS	1.3735	1.3791	0.41%
HIDDEN HEIGHTS TRAIL	2.2829	0.0000	-100.00%
INDIAN RIDGE	3.4320	3.5262	2.74%
INDIAN RIDGE VILLAS	0.4571	0.5169	13.08%
INDIAN WELLS	3.3221	3.6890	11.04%
INTERCESSION CITY	0.7526	0.8583	14.04%
ISLE OF BELLALAGO	2.6747	0.9177	-65.69%
KING'S CREST	1.3749	1.2389	-9.89%
KISSIMMEE ISLES	0.5860	0.5937	1.31%
LINDFIELDS	0.7409	0.7855	6.02%
LIVE OAK SPRINGS	0.3933	0.9753	147.98%
ORANGE VISTA	0.0000	1.4727	0.00%
QUAIL RIDGE	0.9173	1.0045	9.51%
RAINTREE PARK	1.2672	1.2858	1.47%
REMYNGTON	0.4024	0.4995	24.13%
RESERVES AT PLEASANT HILL	0.2524	0.2720	7.77%
ROYAL OAKS PHASE 2-5	0.5864	0.7264	23.87%
SHADOW OAKS	0.2969	0.3044	2.53%
ST JAMES PARK	1.0663	1.1519	8.03%
THE OAKS	0.2333	0.2916	24.99%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4087	0.1923	-52.95%
WINDWARD CAY	0.3259	0.4262	30.78%
WINNERS PARK	1.7728	1.3944	-21.34%

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

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Schedule A	3

RESOLUTION NO. 18-097R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2018-2019; 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 No. 18-096R, adopting the proposed millage rates for Fiscal Year 2018-2019;

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 2018-2019 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 6th day of September, 2018.

**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
 FY19**

Revenues

Current Ad Valorem Taxes	204,484,924
PY Delinquent Ad Valorem Tax	74,862
Other Taxes	130,271,017
Permits, Fees & Special Assessments	87,477,446
Intergovernmental Revenue	82,095,892
Charges For Services	72,444,647
Judgment, Fines & Forfeits	2,279,446
Miscellaneous Revenues	6,745,993
Less 5% Statutory Reduction	-25,504,797

Subtotal 560,369,430

Transfers In	95,256,968
Other Sources	8,563,590
Fund Balance	332,202,720

Total Revenues 996,392,708

Expenditures

Personal Services	128,999,101
Operating Expenses	239,406,838
Capital Outlay	67,503,357
Debt Service	61,062,167
Grants and Aids	6,801,142

Subtotal 503,772,605

Transfers Out	182,268,910
Reserves - Operating	89,025,947
Reserves - Debt	50,319,626
Reserves - Capital	55,505,979
Reserves - Claims	15,553,177
Reserves - Assigned	62,884,567
Reserves - Restricted	8,540,772
Reserves - Stability	28,521,125

Total Expenditures 996,392,708

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY19**

001-General Fund

Revenues

Current Ad Valorem Taxes	170,151,453
PY Delinquent Ad Valorem Tax	63,533
Other Taxes	22,251,279
Permits, Fees & Special Assessments	5,713,423
Intergovernmental Revenue	34,934,075
Charges For Services	2,209,242
Judgment, Fines & Forfeits	1,085,779
Miscellaneous Revenues	3,144,054
Less 5% Statutory Reduction	-11,925,481
Subtotal	<u>227,627,357</u>
Transfers In	16,188,862
Other Sources	2,252,000
Fund Balance	61,434,505
Total Revenues	<u><u>307,502,724</u></u>

Expenditures

Personal Services	61,123,025
Operating Expenses	64,392,575
Capital Outlay	2,194,347
Grants and Aids	5,761,433
Subtotal	<u>133,471,380</u>
Transfers Out	115,164,133
Reserves - Operating	46,172,793
Reserves - Capital	846,495
Reserves - Assigned	10,230,039
Reserves - Restricted	69,510
Reserves - Stability	1,548,374
Total Expenditures	<u><u>307,502,724</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

010-Designated Ad Valorem Tax

Revenues

Transfers In

10,513,964

Total Revenues

10,513,964

Expenditures

Transfers Out

10,513,964

Total Expenditures

10,513,964

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		8,077,393
	Total Revenues	8,077,393

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		7,734,344
	Total Expenditures	8,077,393

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

102-Transportation Trust Fund

Revenues

Other Taxes	9,443,105
Permits, Fees & Special Assessments	242,588
Intergovernmental Revenue	1,892,592
Charges For Services	39,927
Miscellaneous Revenues	20,000
Less 5% Statutory Reduction	-581,910
Subtotal	11,056,302
Transfers In	10,534,352
Fund Balance	1,155,752
Total Revenues	22,746,406

Expenditures

Personal Services	10,488,900
Operating Expenses	8,369,960
Capital Outlay	358,120
Debt Service	1,371,151
Subtotal	20,588,131
Transfers Out	2,158,275
Total Expenditures	22,746,406

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits 72,644
Less 5% Statutory Reduction -3,632

Subtotal 69,012

Total Revenues 69,012

Expenditures

Transfers Out 69,012

Total Expenditures 69,012

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

104-Tourist Development Tax Fund

Revenues

Other Taxes	36,342,448
Charges For Services	2,293,592
Miscellaneous Revenues	457,235
Less 5% Statutory Reduction	-1,954,663

Subtotal	37,138,612
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Other Sources	148,273
Fund Balance	38,556,787

Total Revenues	75,843,672
-----------------------	-------------------

Expenditures

Personal Services	2,357,564
Operating Expenses	20,471,695
Capital Outlay	4,265,256

Subtotal	27,094,515
-----------------	-------------------

Transfers Out	12,988,751
Reserves - Operating	8,487,321
Reserves - Assigned	20,000,000
Reserves - Stability	7,273,085

Total Expenditures	75,843,672
---------------------------	-------------------

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes	9,085,612
Miscellaneous Revenues	64,552
Less 5% Statutory Reduction	<u>-457,508</u>
Subtotal	8,692,656

Other Sources	37,069
Fund Balance	<u>18,546,584</u>
Total Revenues	<u>27,276,309</u>

Expenditures

Operating Expenses	<u>11,761,651</u>
Subtotal	11,761,651

Transfers Out	4,455,983
Reserves - Operating	4,756,011
Reserves - Capital	1,931,090
Reserves - Stability	<u>4,371,574</u>
Total Expenditures	<u>27,276,309</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes	9,085,612
Miscellaneous Revenues	30,000
Less 5% Statutory Reduction	<u>-455,781</u>
Subtotal	8,659,831
Fund Balance	<u>4,915,560</u>
Total Revenues	<u>13,575,391</u>

Expenditures

Operating Expenses	<u>7,430,801</u>
Subtotal	7,430,801
Transfers Out	200,177
Reserves - Operating	1,769,618
Reserves - Stability	<u>4,174,795</u>
Total Expenditures	<u>13,575,391</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

107-Library District Fund

Revenues

Current Ad Valorem Taxes	7,653,633
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	166,946
Charges For Services	84,862
Judgment, Fines & Forfeits	35,000
Miscellaneous Revenues	148,907
Less 5% Statutory Reduction	<u>-395,470</u>

Subtotal 7,695,878

Fund Balance 3,179,251

Total Revenues 10,875,129

Expenditures

Personal Services	58,725
Operating Expenses	6,378,600
Capital Outlay	231,000
Debt Service	<u>557,791</u>

Subtotal 7,226,116

Transfers Out 1,149,509

Reserves - Operating 1,620,303

Reserves - Debt 278,896

Reserves - Stability 600,305

Total Expenditures 10,875,129

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

109-Law Enforcement Trust Fund

Revenues

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

Subtotal 1,900

Other Sources 27,667
Fund Balance 400,000

Total Revenues 429,567

Expenditures

Transfers Out 429,567

Total Expenditures 429,567

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue	1,892,239
Charges For Services	6,000
Less 5% Statutory Reduction	<u>-95,282</u>
Subtotal	<u>1,802,957</u>
Fund Balance	<u>2,161,747</u>
Total Revenues	<u><u>3,964,704</u></u>

Expenditures

Personal Services	101,425
Operating Expenses	<u>3,862,439</u>
Subtotal	<u>3,963,864</u>
Transfers Out	<u>840</u>
Total Expenditures	<u><u>3,964,704</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue	1,399,677
Charges For Services	12,606
Miscellaneous Revenues	7,073
Less 5% Statutory Reduction	-70,968
Subtotal	1,348,388

Fund Balance	1,255,172
Total Revenues	2,603,560

Expenditures

Transfers Out	1,709,221
Reserves - Operating	406,043
Reserves - Capital	488,296
Total Expenditures	2,603,560

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

115-Court Facilities Fund

Revenues

Charges For Services	1,215,558
Miscellaneous Revenues	58,161
Less 5% Statutory Reduction	-63,686
Subtotal	1,210,033
Fund Balance	10,111,302
Total Revenues	11,321,335

Expenditures

Operating Expenses	181,200
Capital Outlay	13,500
Subtotal	194,700
Transfers Out	667,419
Reserves - Operating	18,120
Reserves - Capital	10,441,096
Total Expenditures	11,321,335

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		205,879
	Subtotal	205,879
Fund Balance		19,827
	Total Revenues	225,706

Expenditures

Operating Expenses		225,706
	Subtotal	225,706
	Total Expenditures	225,706

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

Intergovernmental Revenue		247,656
	Subtotal	247,656
Fund Balance		125,079
	Total Revenues	372,735

Expenditures

Operating Expenses		372,735
	Subtotal	372,735
	Total Expenditures	372,735

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	1,275,606
Miscellaneous Revenues	41,000
Less 5% Statutory Reduction	-65,830
Subtotal	1,250,776
Fund Balance	876,949
Total Revenues	2,127,725

Expenditures

Personal Services	320,411
Operating Expenses	589,819
Capital Outlay	42,800
Subtotal	953,030
Transfers Out	191,847
Reserves - Operating	282,589
Reserves - Restricted	700,259
Total Expenditures	2,127,725

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments 682,998
Less 5% Statutory Reduction -34,151

Subtotal 648,847

Fund Balance 282,412

Total Revenues 931,259

Expenditures

Operating Expenses 852,213

Subtotal 852,213

Transfers Out 79,046

Total Expenditures 931,259

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments 312,693
Less 5% Statutory Reduction -15,243

Subtotal 297,450

Fund Balance 102,741

Total Revenues 400,191

Expenditures

Operating Expenses 384,297

Subtotal 384,297

Transfers Out 15,894

Total Expenditures 400,191

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

130-Court Related Technology Fund

Revenues

Charges For Services	944,164
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-47,433
Subtotal	901,231
Transfers In	133,529
Fund Balance	325,793
Total Revenues	1,360,553

Expenditures

Personal Services	481,866
Operating Expenses	648,689
Capital Outlay	115,500
Subtotal	1,246,055
Transfers Out	72,322
Reserves - Operating	42,176
Total Expenditures	1,360,553

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY19

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	20,781,922
PY Delinquent Ad Valorem Tax	9,329
Permits, Fees & Special Assessments	36,430,231
Intergovernmental Revenue	93,320
Charges For Services	8,340,334
Miscellaneous Revenues	847,542
Less 5% Statutory Reduction	-3,297,534
Subtotal	63,205,144
Transfers In	3,918,317
Fund Balance	24,692,078
Total Revenues	91,815,539

Expenditures

Personal Services	43,408,945
Operating Expenses	13,220,349
Capital Outlay	754,351
Debt Service	2,362,587
Subtotal	59,746,232
Transfers Out	9,297,344
Reserves - Operating	15,844,393
Reserves - Debt	1,483,851
Reserves - Capital	5,443,719
Total Expenditures	91,815,539

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

137-HOME Fund

Revenues

Intergovernmental Revenue		1,060,819
	Subtotal	1,060,819
Transfers In		53,598
Fund Balance		194,438
	Total Revenues	1,308,855

Expenditures

Personal Services		32,112
Operating Expenses		979,031
Grants and Aids		297,712
	Subtotal	1,308,855
	Total Expenditures	1,308,855

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits 63,674
Less 5% Statutory Reduction -3,184

Subtotal 60,490

Fund Balance 4,276

Total Revenues 64,766

Expenditures

Transfers Out 64,766

Total Expenditures 64,766

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments	95,055
Miscellaneous Revenues	7,743
Less 5% Statutory Reduction	<u>-5,139</u>
Subtotal	97,659

Fund Balance	<u>278,763</u>
Total Revenues	<u>376,422</u>

Expenditures

Capital Outlay	<u>367,114</u>
Subtotal	367,114

Transfers Out	7,353
Reserves - Capital	<u>1,955</u>
Total Expenditures	<u>376,422</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

142 - Mobility Fee East Zone

Revenues

Permits, Fees & Special Assessments	2,764,505
Less 5% Statutory Reduction	<u>-138,225</u>
Subtotal	<u>2,626,280</u>
Total Revenues	<u><u>2,626,280</u></u>

Expenditures

Capital Outlay	2,200,600
Subtotal	<u>2,200,600</u>
Transfers Out	4,967
Reserves - Capital	<u>420,713</u>
Total Expenditures	<u><u>2,626,280</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

143 - Mobility Fee West Zone

Revenues

Permits, Fees & Special Assessments	8,501,706
Less 5% Statutory Reduction	<u>-425,085</u>
Subtotal	8,076,621
Total Revenues	<u>8,076,621</u>

Expenditures

Capital Outlay	<u>3,771,500</u>
Subtotal	3,771,500
Transfers Out	8,549
Reserves - Capital	<u>4,296,572</u>
Total Expenditures	<u>8,076,621</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits	674,000
Less 5% Statutory Reduction	-33,700
Subtotal	640,300
Total Revenues	640,300

Expenditures

Operating Expenses	640,300
Subtotal	640,300
Total Expenditures	640,300

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

146 - TDT RIDA Phase II Tax Bond 2016 Project

Revenues

Fund Balance		133,322
	Total Revenues	133,322

Expenditures

Reserves - Capital		133,322
	Total Expenditures	133,322

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

148-Building Fund

Revenues

Permits, Fees & Special Assessments	8,819,842
Charges For Services	116,449
Miscellaneous Revenues	89,389
Less 5% Statutory Reduction	-451,284

Subtotal	8,574,396
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Fund Balance	12,486,878
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Total Revenues	21,061,274
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Expenditures

Personal Services	4,809,848
Operating Expenses	3,161,140
Capital Outlay	9,200

Subtotal	7,980,188
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Transfers Out	288,599
Reserves - Operating	1,692,712
Reserves - Capital	1,500,000
Reserves - Stability	9,599,775

Total Expenditures	21,061,274
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

**Tentative
FY19**

149-East 192 CRA

Revenues

Miscellaneous Revenues	2,800
Less 5% Statutory Reduction	-140
Subtotal	2,660
Transfers In	761,824
Fund Balance	289,729
Total Revenues	1,054,213

Expenditures

Personal Services	144,453
Operating Expenses	374,773
Subtotal	519,226
Transfers Out	3,764
Reserves - Operating	139,464
Reserves - Capital	341,759
Reserves - Assigned	50,000
Total Expenditures	1,054,213

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

150-West 192 Development Authority

Revenues

Miscellaneous Revenues	13,575
Less 5% Statutory Reduction	-679
Subtotal	12,896
Transfers In	5,515,095
Fund Balance	709,663
Total Revenues	6,237,654

Expenditures

Personal Services	506,401
Operating Expenses	1,128,592
Capital Outlay	3,700,000
Subtotal	5,334,993
Transfers Out	52,805
Reserves - Operating	820,081
Reserves - Capital	29,775
Total Expenditures	6,237,654

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

151-CDBG Fund

Revenues

Intergovernmental Revenue		1,804,561
	Subtotal	1,804,561
	Total Revenues	1,804,561

Expenditures

Personal Services		175,972
Operating Expenses		1,218,589
Grants and Aids		410,000
	Subtotal	1,804,561
	Total Expenditures	1,804,561

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes 1,157,765
Less 5% Statutory Reduction -57,353

Subtotal 1,100,412

Fund Balance 373,631

Total Revenues 1,474,043

Expenditures

Operating Expenses 1,269,219
Capital Outlay 44,378

Subtotal 1,313,597

Transfers Out 74,331

Reserves - Operating 20,115

Reserves - Assigned 66,000

Total Expenditures 1,474,043

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments	37,601
Less 5% Statutory Reduction	<u>-1,879</u>
Subtotal	35,722
Fund Balance	48,796
Total Revenues	<u>84,518</u>

Expenditures

Operating Expenses	37,344
Subtotal	<u>37,344</u>
Transfers Out	7,308
Reserves - Operating	3,207
Reserves - Restricted	<u>36,659</u>
Total Expenditures	<u>84,518</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

**Tentative
FY19**

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	4,349,691
Miscellaneous Revenues	12,000
Less 5% Statutory Reduction	-218,085
Subtotal	4,143,606

Transfers In	2,479,083
Other Sources	2,290,000
Fund Balance	414,443
Total Revenues	9,327,132

Expenditures

Operating Expenses	6,750,000
Capital Outlay	2,290,000
Debt Service	276,946
Subtotal	9,316,946

Transfers Out	10,186
Total Expenditures	9,327,132

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments	3,256,858
Miscellaneous Revenues	188,183
Less 5% Statutory Reduction	<u>-172,252</u>
Subtotal	3,272,789
Fund Balance	<u>1,347,053</u>
Total Revenues	<u>4,619,842</u>

Expenditures

Personal Services	249,272
Operating Expenses	<u>3,517,377</u>
Subtotal	3,766,649
Transfers Out	150,479
Reserves - Operating	<u>702,714</u>
Total Expenditures	<u>4,619,842</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		17,438,082
	Subtotal	17,438,082
	Total Revenues	17,438,082

Expenditures

Personal Services		247,001
Operating Expenses		183,399
Capital Outlay		16,649,130
Grants and Aids		331,997
	Subtotal	17,411,527
Transfers Out		26,555
	Total Expenditures	17,438,082

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

158-Intergovernmental Radio Communications

Revenues

Charges For Services	722,496
Judgment, Fines & Forfeits	348,349
Miscellaneous Revenues	42,881
Less 5% Statutory Reduction	-55,686
Subtotal	1,058,040
Transfers In	1,127,021
Fund Balance	829,115
Total Revenues	3,014,176

Expenditures

Personal Services	359,991
Operating Expenses	1,781,286
Capital Outlay	480,000
Subtotal	2,621,277
Transfers Out	174,549
Reserves - Operating	218,350
Total Expenditures	3,014,176

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

168-Section 8 Fund

Revenues

Intergovernmental Revenue	14,556,342
Miscellaneous Revenues	2,040
Less 5% Statutory Reduction	-102
Subtotal	14,558,280
Fund Balance	2,131,032
Total Revenues	16,689,312

Expenditures

Personal Services	810,571
Operating Expenses	15,877,901
Subtotal	16,688,472
Transfers Out	840
Total Expenditures	16,689,312

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	786,744
Miscellaneous Revenues	10,000
Less 5% Statutory Reduction	<u>-39,837</u>
Subtotal	756,907
Fund Balance	<u>363,687</u>
Total Revenues	<u><u>1,120,594</u></u>

Expenditures

Operating Expenses	<u>1,500</u>
Subtotal	1,500
Transfers Out	22,185
Reserves - Operating	6,316
Reserves - Capital	<u>1,090,593</u>
Total Expenditures	<u><u>1,120,594</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	2,459,944
Charges For Services	664
Less 5% Statutory Reduction	<u>-123,031</u>
Subtotal	<u>2,337,577</u>
Fund Balance	<u>3,922,078</u>
Total Revenues	<u><u>6,259,655</u></u>

Expenditures

Operating Expenses	8,100
Capital Outlay	<u>3,079,000</u>
Subtotal	<u>3,087,100</u>
Transfers Out	130,580
Reserves - Capital	<u>3,041,975</u>
Total Expenditures	<u><u>6,259,655</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

180-Inmate Welfare Fund

Revenues

Charges For Services	74,281
Miscellaneous Revenues	872,733
Less 5% Statutory Reduction	-3,797
Subtotal	943,217

Fund Balance	914,528
Total Revenues	1,857,745

Expenditures

Operating Expenses	674,180
Capital Outlay	51,100
Subtotal	725,280

Transfers Out	28,494
Reserves - Operating	150,754
Reserves - Stability	953,217
Total Expenditures	1,857,745

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

187-Road Impact Fee Poinciana Overlay

Revenues

Miscellaneous Revenues 1,163
Less 5% Statutory Reduction -58

Subtotal 1,105

Fund Balance 434,413

Total Revenues 435,518

Expenditures

Reserves - Capital 435,518

Total Expenditures 435,518

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes	8,509,646
Miscellaneous Revenues	15,707
Less 5% Statutory Reduction	<u>-426,268</u>
Subtotal	8,099,085
Fund Balance	<u>5,526,773</u>
Total Revenues	<u>13,625,858</u>

Expenditures

Operating Expenses	<u>10,628,145</u>
Subtotal	10,628,145
Transfers Out	23,115
Reserves - Operating	1,062,815
Reserves - Capital	<u>1,911,783</u>
Total Expenditures	<u>13,625,858</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes	1,231,866
Less 5% Statutory Reduction	<u>-61,593</u>
Subtotal	1,170,273
Fund Balance	1,040,181
Total Revenues	<u>2,210,454</u>

Expenditures

Operating Expenses	24,596
Debt Service	<u>1,127,821</u>
Subtotal	1,152,417
Reserves - Debt	1,058,037
Total Expenditures	<u>2,210,454</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

202-D/S Sales Tax Rev 2009

Revenues

Fund Balance		1,181,750
	Total Revenues	1,181,750

Expenditures

Debt Service		1,181,750
	Subtotal	1,181,750
	Total Expenditures	1,181,750

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

204-TDT Tax Bonds Series 2012

Revenues

Permits, Fees & Special Assessments	340,000
Miscellaneous Revenues	11,000
Less 5% Statutory Reduction	<u>-17,550</u>
Subtotal	333,450

Transfers In	594,775
Fund Balance	<u>1,519,986</u>
Total Revenues	<u>2,448,211</u>

Expenditures

Debt Service	<u>928,218</u>
Subtotal	928,218

Reserves - Debt	<u>1,519,993</u>
Total Expenditures	<u>2,448,211</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments	340,856
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	<u>-17,268</u>
Subtotal	328,088
Fund Balance	<u>421,082</u>
Total Revenues	<u>749,170</u>

Expenditures

Debt Service	<u>324,963</u>
Subtotal	324,963
Reserves - Debt	<u>424,207</u>
Total Expenditures	<u>749,170</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues 5,664
Less 5% Statutory Reduction -283

Subtotal 5,381

Transfers In 3,333,927
Fund Balance 1,888,135

Total Revenues 5,227,443

Expenditures

Debt Service 3,315,558

Subtotal 3,315,558

Reserves - Debt 1,911,885

Total Expenditures 5,227,443

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

236-Capital Improvement Bond Series 2009

Revenues

Intergovernmental Revenue	2,054,013
Miscellaneous Revenues	43,916
Less 5% Statutory Reduction	-2,196
Subtotal	<u>2,095,733</u>
Transfers In	8,180,898
Fund Balance	14,638,614
Total Revenues	<u><u>24,915,245</u></u>

Expenditures

Debt Service	10,116,730
Subtotal	<u>10,116,730</u>
Reserves - Debt	14,798,515
Total Expenditures	<u><u>24,915,245</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

238-GO Bonds 2010

Revenues

Current Ad Valorem Taxes	2,232,679
Miscellaneous Revenues	10,000
Less 5% Statutory Reduction	<u>-112,134</u>
Subtotal	2,130,545
Fund Balance	<u>1,858,460</u>
Total Revenues	<u>3,989,005</u>

Expenditures

Operating Expenses	42,411
Debt Service	<u>2,062,584</u>
Subtotal	2,104,995
Reserves - Debt	<u>1,884,010</u>
Total Expenditures	<u>3,989,005</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In	3,772,425
Fund Balance	3,375,563
Total Revenues	<u>7,147,988</u>

Expenditures

Debt Service	3,696,925
Subtotal	<u>3,696,925</u>
Reserves - Debt	3,451,063
Total Expenditures	<u>7,147,988</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

240-TDT Ref & Imp 2012 Debt Svc

Revenues

Miscellaneous Revenues 12,493
Less 5% Statutory Reduction -625

Subtotal 11,868

Transfers In 5,538,014
Fund Balance 4,164,291

Total Revenues 9,714,173

Expenditures

Debt Service 5,479,382

Subtotal 5,479,382

Reserves - Debt 4,234,791

Total Expenditures 9,714,173

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues 1,985
Less 5% Statutory Reduction -99

Subtotal 1,886

Transfers In 977,982
Fund Balance 661,716

Total Revenues 1,641,584

Expenditures

Debt Service 959,216

Subtotal 959,216

Reserves - Debt 682,368

Total Expenditures 1,641,584

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues 2,534
Less 5% Statutory Reduction -127

Subtotal 2,407

Transfers In 2,947,581
Fund Balance 844,694

Total Revenues 3,794,682

Expenditures

Debt Service 1,689,988

Subtotal 1,689,988

Reserves - Debt 2,104,694

Total Expenditures 3,794,682

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

243-DS TDT Rev Bond Series 2016

Revenues

Transfers In	1,381,898
Fund Balance	2,330,731
Total Revenues	<u>3,712,629</u>

Expenditures

Debt Service	1,376,746
Subtotal	<u>1,376,746</u>
Reserves - Debt	2,335,883
Total Expenditures	<u>3,712,629</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In	4,808,647
Fund Balance	4,625,902
Total Revenues	<u>9,434,549</u>

Expenditures

Debt Service	4,767,725
Subtotal	<u>4,767,725</u>
Reserves - Debt	4,666,824
Total Expenditures	<u>9,434,549</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues	11,305
Less 5% Statutory Reduction	<u>-565</u>
Subtotal	10,740
Transfers In	4,016,127
Fund Balance	<u>3,768,183</u>
Total Revenues	<u>7,795,050</u>

Expenditures

Debt Service	<u>3,991,616</u>
Subtotal	3,991,616
Reserves - Debt	<u>3,803,434</u>
Total Expenditures	<u>7,795,050</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In	1,459,618
Fund Balance	1,021,929
Total Revenues	<u>2,481,547</u>

Expenditures

Debt Service	1,462,524
Subtotal	<u>1,462,524</u>
Reserves - Debt	1,019,023
Total Expenditures	<u>2,481,547</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

306-Local Option Sales Tax Fund

Revenues

Other Taxes	35,553,315
Miscellaneous Revenues	200,000
Less 5% Statutory Reduction	<u>-1,787,666</u>
Subtotal	33,965,649
Other Sources	2,207,594
Fund Balance	<u>17,239,417</u>
Total Revenues	<u><u>53,412,660</u></u>

Expenditures

Capital Outlay	9,358,120
Debt Service	<u>4,765,458</u>
Subtotal	14,123,578
Transfers Out	19,820,492
Reserves - Capital	10,468,590
Reserves - Assigned	<u>9,000,000</u>
Total Expenditures	<u><u>53,412,660</u></u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

315-Gen Cap Outlay Fund

Revenues

Miscellaneous Revenues	58,658
Less 5% Statutory Reduction	<u>-2,933</u>

Subtotal	55,725
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Transfers In	5,485,822
Fund Balance	<u>4,226,336</u>

Total Revenues	<u>9,767,883</u>
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Expenditures

Capital Outlay	<u>5,485,822</u>
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Subtotal	5,485,822
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Reserves - Capital	114,383
Reserves - Assigned	<u>4,167,678</u>

Total Expenditures	<u>9,767,883</u>
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

331-Countywide Fire Capital Fund

Revenues

Transfers In	1,178,829
Other Sources	1,600,987
Fund Balance	7,750,696
Total Revenues	<u>10,530,512</u>

Expenditures

Capital Outlay	10,428,891
Subtotal	<u>10,428,891</u>
Reserves - Capital	101,621
Total Expenditures	<u>10,530,512</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY19**

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		16,692,402
Charges For Services		4,159,244
Miscellaneous Revenues		284,927
Less 5% Statutory Reduction		-1,056,829
	Subtotal	20,079,744
Fund Balance		28,411,056
	Total Revenues	48,490,800

Expenditures

Personal Services		1,375,385
Operating Expenses		17,576,838
Capital Outlay		50,200
	Subtotal	19,002,423
Transfers Out		1,662,523
Reserves - Operating		4,194,011
Reserves - Capital		4,260,993
Reserves - Assigned		19,370,850
	Total Expenditures	48,490,800

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

407-Osceola Parkway

Revenues

Charges For Services	16,473,687
Miscellaneous Revenues	15,773
Less 5% Statutory Reduction	-824,473
Subtotal	15,664,987
Fund Balance	10,686,019
Total Revenues	26,351,006

Expenditures

Personal Services	162,448
Operating Expenses	2,327,353
Capital Outlay	1,131,000
Debt Service	9,246,488
Subtotal	12,867,289
Transfers Out	172,163
Reserves - Operating	443,671
Reserves - Debt	4,662,152
Reserves - Capital	8,205,731
Total Expenditures	26,351,006

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

501-Workers Comp Internal Service Fund

Revenues

Charges For Services		4,075,377
	Subtotal	4,075,377
Fund Balance		4,301,373
	Total Revenues	8,376,750

Expenditures

Personal Services		122,986
Operating Expenses		2,954,741
Capital Outlay		12,499
	Subtotal	3,090,226
Transfers Out		124,192
Reserves - Operating		55,329
Reserves - Claims		5,107,003
	Total Expenditures	8,376,750

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		4,045,352
	Subtotal	4,045,352
Fund Balance		2,109,477
	Total Revenues	6,154,829

Expenditures

Personal Services		109,978
Operating Expenses		3,534,322
Capital Outlay		12,500
	Subtotal	3,656,800
Transfers Out		85,663
Reserves - Operating		61,202
Reserves - Claims		2,351,164
	Total Expenditures	6,154,829

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,026,272
	Subtotal	1,026,272
Fund Balance		484,350
	Total Revenues	1,510,622

Expenditures

Personal Services		70,183
Operating Expenses		909,571
	Subtotal	979,754
Transfers Out		2,433
Reserves - Operating		8,363
Reserves - Claims		520,072
	Total Expenditures	1,510,622

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		22,143,992
	Subtotal	22,143,992
Fund Balance		6,496,335
	Total Revenues	28,640,327

Expenditures

Personal Services		122,361
Operating Expenses		21,284,824
	Subtotal	21,407,185
Transfers Out		117,491
Reserves - Operating		39,049
Reserves - Claims		7,076,602
	Total Expenditures	28,640,327

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

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

Revenues

Charges For Services		606,059
	Subtotal	606,059
Fund Balance		534,894
	Total Revenues	1,140,953

Expenditures

Personal Services		55,614
Operating Expenses		556,020
	Subtotal	611,634
Transfers Out		22,556
Reserves - Operating		8,427
Reserves - Claims		498,336
	Total Expenditures	1,140,953

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		55,678
	Subtotal	55,678
	Total Revenues	55,678

Expenditures

Personal Services		39,911
Operating Expenses		13,900
	Subtotal	53,811
Transfers Out		1,867
	Total Expenditures	55,678

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		2,412,449
	Subtotal	2,412,449
Transfers In		120,000
	Total Revenues	2,532,449

Expenditures

Personal Services		1,212,594
Operating Expenses		1,139,505
Capital Outlay		166,349
	Subtotal	2,518,448
Transfers Out		14,001
	Total Expenditures	2,532,449

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY19

511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		1,386,362
	Subtotal	1,386,362
Transfers In		234,780
	Total Revenues	1,621,142

Expenditures

Personal Services		51,159
Operating Expenses		1,326,103
Capital Outlay		241,080
	Subtotal	1,618,342
Transfers Out		2,800
	Total Expenditures	1,621,142

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include our constitutional officers, corrections, community development, economic development, strategic initiatives, court administration, human services, facilities management, IT, OMB, procurement, comptroller, human resources, emergency management and animal services, to name a few. The General Fund's Tentative Budget totals \$307,502,724.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased by \$1,450,551. The increase was primarily due to a 3% across the board raise for eligible employees recommended by the County Manager, but additional adjustments associated with employee status changes/reallocation of positions between funds, Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to receipt of the Tax Collector's FY19 Budget request in accordance with State Statutes, and adjusts funding for the Medical Examiner. Other adjustments include updates to the County's share of Juvenile Justice costs, the addition of two major maintenance projects for roof replacements, inclusion of funding for Qualified Targeted Industries (QTI), funding associated with a study for site improvements at the Jail, and adjustments to Overhead allocations.**
- **Capital Outlay decreased due to delaying the project at the Hoagland Industrial Park pending a decision regarding this property which was offset by the addition of two HVAC replacement projects.**
- **Transfers Out decreased primarily due to an adjustment to the Sheriff's budget, as a result of the Sheriff entering into agreements with the Schools to assist in the costs of providing their School Resource Officers, and costs associated with the Sheriff's Training Facility. These adjustments were offset by an allocation for the General Fund's share of the Fleet Proximity Capital Improvement Project for a wireless fueling system and an increase in funding (DAT) to support the Transportation Trust Fund (including a much needed roof replacement).**
- **Reserves were adjusted in accordance with the Budget Policy.**

Overall, the FY19 Tentative Budget is \$307,502,724, which represents an increase of 7% over the FY18 Adopted Budget, to fund County operations.

REVENUES

The General Fund functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem, which represents a 10.65% increase over the FY18 Adopted Budget and represents an increase of \$16M in revenues, however, revenues are reduced by funding obligations for the East192, West 192 and Vine Street Tax increment Funds (TIFs) in the amount of \$6.2M, allocations for the St. Cloud and Kissimmee CRAS totaling \$2.1m as well as an allocation to the Designated Ad Valorem Tax in the amount of \$10.5M, which are recorded as an expense in the General Fund, and therefore are reductions in Ad Valorem revenue in FY19. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues are projected to increase 7% and 9% respectively while Communication Services Tax and Charges for Services are projected to reduce by 12% and 5% respectively. This Fund also receives revenues from Permits, Fees & Special Assessments, Judgement, Fines & Forfeits, Miscellaneous Revenues, and Other Sources, as well as Fund Balance and Transfers In from other Funds.

Changes between the Recommended and Tentative Budgets are as follows:

- **Other Taxes increased for Communication Service Taxes and Intergovernmental Revenue decreased for State Shared Revenues based on estimates released from the Department of Revenue.**
- **Miscellaneous Revenues increased due to updated projections for FY19 as well as the inclusion of projected lease revenues.**
- **Transfers In increased due to the updated/finalized Cost Allocation Plan.**

001-GENERAL FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Current Ad Valorem Taxes	\$ 153,771,217	\$ 170,151,453	\$ 170,151,453	\$ 0	\$ 16,380,236
PY Delinquent Ad Valorem Tax	\$ 52,000	\$ 63,533	\$ 63,533	\$ 0	\$ 11,533
Other Taxes	\$ 21,245,041	\$ 22,153,971	\$ 22,251,279	\$ 97,308	\$ 1,006,238
Permits, Fees & Special Assessments	\$ 5,775,452	\$ 5,713,423	\$ 5,713,423	\$ 0	\$(62,029)
Intergovernmental Revenue	\$ 32,162,902	\$ 35,006,178	\$ 34,934,075	\$(72,103)	\$ 2,771,173
Charges For Services	\$ 2,323,203	\$ 2,209,242	\$ 2,209,242	\$ 0	\$(113,961)
Judgment, Fines & Forfeits	\$ 1,160,643	\$ 1,085,779	\$ 1,085,779	\$ 0	\$(74,864)
Miscellaneous Revenues	\$ 2,077,096	\$ 2,557,203	\$ 3,144,054	\$ 586,851	\$ 1,066,958
Less 5% Statutory Reduction	\$(10,891,215)	\$(11,924,221)	\$(11,925,481)	\$(1,260)	\$(1,034,266)
Subtotal:	\$ 207,676,339	\$ 227,016,561	\$ 227,627,357	\$ 610,796	\$ 19,951,018
Transfers In	\$ 11,958,828	\$ 13,090,016	\$ 16,188,862	\$ 3,098,846	\$ 4,230,034
Other Sources	\$ 2,306,000	\$ 2,252,000	\$ 2,252,000	\$ 0	\$(54,000)
Fund Balance	\$ 66,089,363	\$ 61,434,505	\$ 61,434,505	\$ 0	\$(4,654,858)
REVENUES TOTAL:	\$ 288,030,530	\$ 303,793,082	\$ 307,502,724	\$ 3,709,642	\$ 19,472,194
EXPENDITURES:					
Personal Services	\$ 60,515,056	\$ 59,672,474	\$ 61,123,025	\$ 1,450,551	\$ 607,969
Operating Expenses	\$ 62,094,793	\$ 61,284,224	\$ 64,392,575	\$ 3,108,351	\$ 2,297,782
Capital Outlay	\$ 5,342,889	\$ 2,350,847	\$ 2,194,347	\$(156,500)	\$(3,148,542)
Grants and Aids	\$ 8,886,087	\$ 5,761,433	\$ 5,761,433	\$ 0	\$(3,124,654)
Subtotal:	\$ 136,838,825	\$ 129,068,978	\$ 133,471,380	\$ 4,402,402	\$(3,367,445)
Transfers Out	\$ 103,419,804	\$ 116,476,351	\$ 115,164,133	\$(1,312,218)	\$ 11,744,329
Reserves - Operating	\$ 43,724,244	\$ 45,631,679	\$ 46,172,793	\$ 541,114	\$ 2,448,549
Reserves - Capital	\$ 117,788	\$ 846,495	\$ 846,495	\$ 0	\$ 728,707
Reserves - Assigned	\$ 1,524,886	\$ 10,230,039	\$ 10,230,039	\$ 0	\$ 8,705,153
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
Reserves - Stability	\$ 2,335,473	\$ 1,470,030	\$ 1,548,374	\$ 78,344	\$(787,099)
EXPENDITURES TOTAL:	\$ 288,030,530	\$ 303,793,082	\$ 307,502,724	\$ 3,709,642	\$ 19,472,194

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations after Open Enrollment, but the biggest increase was due to an increase in the County's share of the Medical Examiner Services.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
BOCC AND COUNTY MANAGER			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,843,941	\$ 1,874,594	\$ 30,653
Operating Expenses	\$ 1,114,452	\$ 1,353,639	\$ 239,187
Subtotal:	\$ 2,958,393	\$ 3,228,233	\$ 269,840
EXPENDITURES TOTAL:	\$ 2,958,393	\$ 3,228,233	\$ 269,840

BOCC AND COUNTY MANAGER

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	382,625	386,790	407,610	360,578	407,610	20,820
5120000 - Regular Salaries And Wages	735,225	832,537	832,537	661,641	857,539	25,002
5120002 - Disaster Relief	10,749	0	0	0	0	0
5122000 - Car Allowance	11,676	11,088	11,088	8,000	11,676	588
5123000 - Exec Insurance Supplemental	4,624	0	0	4,335	0	0
5124000 - Exec Deferred Compensation	41,400	0	0	37,225	0	0
5130001 - Vacancy Factor	0	-21,340	-21,340	0	-22,142	-802
5140000 - Overtime	187	0	0	135	0	0
5150300 - Class C Meals	76	0	0	13	0	0
5160000 - Compensated Annual Leave	46,968	0	0	53,924	0	0
5160010 - Compensated Ann Leave Payoff	3,963	0	0	0	0	0
5160020 - Compensated Admin Leave	10,876	0	0	11,202	0	0
5170000 - Compensated Sick Leave	13,772	0	0	12,073	0	0
5170010 - Compensated Sick Leave Payoff	7,926	0	0	5,409	0	0
5170020 - Sick Bank Leave	5,933	0	0	0	0	0
5210000 - Fica Taxes	83,571	93,281	93,281	77,223	96,783	3,502
5220000 - Retirement Contributions	284,355	303,694	303,694	280,914	337,351	33,657
5220001 - Retirement Contr 401A	12,000	0	0	10,667	0	0
5230000 - Health Insurance	173,612	185,011	185,011	156,388	172,608	-12,403
5231000 - Life Insurance	1,458	1,147	1,147	1,341	1,193	46
5232000 - Dental Insurance	4,258	4,302	4,302	3,783	4,350	48
5233000 - Lt Disability Insurance	1,913	2,012	2,012	1,752	2,090	78
5233100 - St Disability Insurance	3,614	2,551	2,551	3,324	2,624	73
5240000 - Workers' Compensation	2,776	3,170	3,170	2,542	2,912	-258
Personal Services:	\$1,843,556	\$1,804,243	\$1,825,063	\$1,692,469	\$1,874,594	\$70,351
Operating Expenses:						
5122001 - Cell Phone Allowance	0	0	0	1,730	0	0
5340000 - Other Contractual Services	885,162	952,888	952,888	709,601	1,188,530	235,642
5400000 - Travel And Per Diem	413	6,750	6,750	637	6,750	0
5400003 - Travel & Per Diem- BCC	41,233	38,696	38,696	27,885	38,630	-66
5410000 - Communications	2,543	5,000	5,000	2,172	5,000	0
5420000 - Freight & Postage Services	390	1,875	1,875	450	1,875	0
5440000 - Rentals And Leases	1,826	0	0	0	1,850	1,850
5450000 - Insurance	8,797	6,098	6,098	6,098	7,393	1,295
5460000 - Repair & Maintenance Svcs	2,098	3,250	3,250	1,799	2,950	-300
5470000 - Printing And Binding	1,985	3,450	3,450	722	3,450	0
5490000 - Oth Current Chgs & Obligations	151	500	500	67	500	0
5490501 - OH-Workers' Compensation	3,844	4,695	4,695	4,695	5,610	915
5490502 - OH-Property & Liability Insurance	1,436	707	707	707	1,427	720
5490503 - OH-Dental Insurance	713	780	780	780	840	60
5490504 - OH-Health Insurance	3,084	3,885	3,885	3,885	3,960	75
5490505 - OH-Life/AD&D, STD, LTD	1,744	945	945	945	855	-90
5511000 - Office Supplies	5,831	4,500	4,500	2,882	4,500	0
5512000 - Office Equipment	1,364	750	750	0	750	0
5520000 - Operating Supplies	5,156	8,500	8,500	6,718	8,500	0
5540000 - Books,pubs,subs & Memberships	6,528	9,200	9,200	7,611	9,200	0
5540103 - Books, Pubs, Subs, Memberships	29,553	43,694	43,694	37,611	43,694	0
5541000 - Registration Fees	848	3,825	3,825	3,271	3,825	0

BOCC AND COUNTY MANAGER

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541003 - Registration Fee- BCC	12,970	13,650	13,650	8,099	13,550	-100
Operating Expenses:	\$1,017,671	\$1,113,638	\$1,113,638	\$828,365	\$1,353,639	\$240,001
Capital Outlay:						
5670000 - Works of Arts/Collections	1,300	0	0	0	0	0
Capital Outlay:	\$1,300	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$2,862,527	\$2,917,881	\$2,938,701	\$2,520,834	\$3,228,233	\$310,352

DEPARTMENT SUMMARY – PUBLIC INFORMATION OFFICE

TRENDS & ISSUES

The Public Information Office ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental plan selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
PUBLIC INFORMATION OFFICE			
PROJECTED EXPENDITURES			
Personal Services	\$ 401,898	\$ 495,147	\$ 93,249
Operating Expenses	\$ 94,509	\$ 95,240	\$ 731
Capital Outlay	\$ 6,000	\$ 6,000	\$ 0
Subtotal:	\$ 502,407	\$ 596,387	\$ 93,980
EXPENDITURES TOTAL:	\$ 502,407	\$ 596,387	\$ 93,980

PUBLIC INFORMATION OFFICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	357,867	434,522	344,895	246,113	374,921	-59,601
5120002 - Disaster Relief	13,545	0	0	0	0	0
5122000 - Car Allowance	0	3,600	3,600	0	0	-3,600
5130001 - Vacancy Factor	0	-7,604	-7,604	0	-6,561	1,043
5150300 - Class C Meals	0	0	0	28	0	0
5160000 - Compensated Annual Leave	12,819	0	0	11,468	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	927	0	0
5160020 - Compensated Admin Leave	4,466	0	0	6,276	0	0
5170000 - Compensated Sick Leave	5,027	0	0	3,077	0	0
5210000 - Fica Taxes	28,967	33,240	25,856	19,629	28,682	-4,558
5220000 - Retirement Contributions	30,121	34,412	26,768	21,348	30,968	-3,444
5230000 - Health Insurance	59,783	78,545	71,317	46,873	63,076	-15,469
5231000 - Life Insurance	455	409	319	328	353	-56
5232000 - Dental Insurance	1,467	1,692	1,424	1,114	1,402	-290
5233000 - Lt Disability Insurance	611	718	559	441	619	-99
5233100 - St Disability Insurance	1,129	956	744	814	825	-131
5240000 - Workers' Compensation	906	1,130	879	616	862	-268
Personal Services:	\$517,162	\$581,620	\$468,757	\$359,052	\$495,147	-\$86,473
Operating Expenses:						
5310006 - Legal Fees	169,554	209,300	0	0	0	-209,300
5340000 - Other Contractual Services	80,000	85,100	5,100	0	25,000	-60,100
5400000 - Travel And Per Diem	8,725	10,650	0	1,417	2,000	-8,650
5410000 - Communications	2,565	2,100	1,300	1,925	2,000	-100
5420000 - Freight & Postage Services	584	325	325	12	325	0
5450000 - Insurance	1,356	1,737	1,737	1,737	1,627	-110
5462000 - Rep & Maint-automotive	98	600	600	482	600	0
5470000 - Printing And Binding	2,545	6,454	6,454	981	3,000	-3,454
5480000 - Promotional Activities	9,121	5,000	5,000	2,571	5,000	0
5490000 - Oth Current Chgs & Obligations	11,459	12,000	12,000	6,445	12,000	0
5490008 - Oth Curr Chgs. Special Event	10,076	20,000	20,000	4,527	20,000	0
5490501 - OH-Workers' Compensation	1,240	1,878	1,565	1,565	1,870	-8
5490502 - OH-Property & Liability Insurance	206	201	167	167	314	113
5490503 - OH-Dental Insurance	230	312	260	260	280	-32
5490504 - OH-Health Insurance	995	1,554	1,295	1,295	1,320	-234
5490505 - OH-Life/AD&D, STD, LTD	545	378	315	315	285	-93
5490509 - OH-Fleet Oversight	0	0	0	0	97	97
5490511 - OH-Fleet Fuel	0	0	0	0	180	180
5511000 - Office Supplies	564	1,300	1,300	1,145	1,300	0
5520000 - Operating Supplies	2,846	4,000	4,000	6,659	4,000	0
5520010 - Computer Software	139	2,000	2,000	645	2,600	600
5521000 - Gas & Oil	62	592	592	35	592	0
5522500 - Food	1,250	1,000	1,000	279	1,000	0
5540000 - Books,pubs,subs & Memberships	5,747	7,850	7,850	5,753	7,850	0
5550000 - Training	725	2,000	2,000	240	2,000	0
Operating Expenses:	\$310,631	\$376,331	\$74,860	\$38,456	\$95,240	-\$281,091
Capital Outlay:						
5644000 - Office Equipment Capital	0	3,000	3,000	0	6,000	3,000

PUBLIC INFORMATION OFFICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:	\$0	\$3,000	\$3,000	\$0	\$6,000	\$3,000
TOTAL EXPENDITURES:	\$827,794	\$960,951	\$546,617	\$397,508	\$596,387	-\$364,564

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT AND BUDGET

TRENDS & ISSUES

The Office of Management and Budget includes the offices of Budget - 1241 and Special Assessments - 1242.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased to account for the increase in salaries recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
OFFICE OF MANAGEMENT AND BUDGET			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,173,053	\$ 1,202,839	\$ 29,786
Operating Expenses	\$ 46,304	\$ 47,510	\$ 1,206
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,219,357	\$ 1,250,349	\$ 30,992
EXPENDITURES TOTAL:	\$ 1,219,357	\$ 1,250,349	\$ 30,992

OFFICE OF MANAGEMENT AND BUDGET

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	640,312	888,007	888,007	569,851	877,875	-10,132
5130001 - Vacancy Factor	0	-15,538	-15,538	0	-15,362	176
5140000 - Overtime	35	0	0	16	0	0
5140003 - Overtime- Disaster Relief	0	0	0	148	0	0
5160000 - Compensated Annual Leave	32,637	0	0	26,515	0	0
5160010 - Compensated Ann Leave Payoff	1,963	0	0	9,140	0	0
5160020 - Compensated Admin Leave	8,033	0	0	8,903	0	0
5170000 - Compensated Sick Leave	22,716	0	0	18,619	0	0
5210000 - Fica Taxes	52,414	67,934	67,934	46,367	67,161	-773
5220000 - Retirement Contributions	72,260	90,779	90,779	68,822	93,746	2,967
5230000 - Health Insurance	123,233	185,163	185,163	120,338	168,364	-16,799
5231000 - Life Insurance	797	834	834	731	826	-8
5232000 - Dental Insurance	2,882	3,651	3,651	2,253	2,767	-884
5233000 - Lt Disability Insurance	1,068	1,465	1,465	979	1,447	-18
5233100 - St Disability Insurance	1,974	1,955	1,955	1,807	1,931	-24
5240000 - Workers' Compensation	3,441	4,478	4,478	2,989	4,084	-394
5250000 - Unemployment Compensation	0	0	0	1,488	0	0
Personal Services:	\$963,765	\$1,228,728	\$1,228,728	\$878,966	\$1,202,839	-\$25,889
Operating Expenses:						
5400000 - Travel And Per Diem	0	0	0	1,124	1,200	1,200
5410000 - Communications	945	1,105	1,105	665	672	-433
5420000 - Freight & Postage Services	945	1,050	1,050	1,102	1,121	71
5450000 - Insurance	6,237	4,952	4,952	4,952	3,566	-1,386
5460000 - Repair & Maintenance Svcs	691	650	650	1,409	5,650	5,000
5462000 - Rep & Maint-automotive	1,229	1,000	1,000	348	1,000	0
5470000 - Printing And Binding	75	0	0	310	55	55
5490000 - Oth Current Chgs & Obligations	7,825	8,500	8,500	3,293	8,500	0
5490501 - OH-Workers' Compensation	4,005	4,430	4,430	4,430	4,900	470
5490502 - OH-Property & Liability Insurance	932	574	574	574	688	114
5490503 - OH-Dental Insurance	742	736	736	736	733	-3
5490504 - OH-Health Insurance	3,214	3,665	3,665	3,665	3,459	-206
5490505 - OH-Life/AD&D, STD, LTD	1,760	892	892	892	747	-145
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5490511 - OH-Fleet Fuel	0	0	0	0	360	360
5511000 - Office Supplies	3,999	3,805	3,805	3,831	4,305	500
5520000 - Operating Supplies	487	700	700	501	700	0
5521000 - Gas & Oil	5,171	5,000	5,000	4,654	5,000	0
5540000 - Books,pubs,subs & Memberships	857	980	980	437	980	0
5541000 - Registration Fees	360	760	760	45	680	-80
5550000 - Training	1,400	1,000	12,000	64	3,000	2,000
Operating Expenses:	\$40,874	\$39,799	\$50,799	\$33,033	\$47,510	\$7,711
TOTAL EXPENDITURES:	\$1,004,639	\$1,268,527	\$1,279,527	\$911,999	\$1,250,349	-\$18,178

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

This office directly supports the BOCC Strategic Plan.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased to account for the increase in salaries recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Overhead allocations which were partially offset by adjustments to Property and Liability insurance.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
BUSINESS SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 156,498	\$ 160,524	\$ 4,026
Operating Expenses	\$ 324,477	\$ 324,503	\$ 26
Subtotal:	\$ 480,975	\$ 485,027	\$ 4,052
EXPENDITURES TOTAL:	\$ 480,975	\$ 485,027	\$ 4,052

BUSINESS SERVICES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	158,378	112,331	190,263	72,326	115,822	3,491
5120002 - Disaster Relief	297	0	0	0	0	0
5120030 - Holiday Pay	0	0	0	374	0	0
5120040 - Reduction In Force Pay	0	0	0	11,206	0	0
5130001 - Vacancy Factor	0	-1,967	-1,967	0	-2,024	-57
5140098 - H Mathew Force Labor	-375	0	0	0	0	0
5150300 - Class C Meals	8	0	0	0	0	0
5160000 - Compensated Annual Leave	9,760	0	0	2,066	0	0
5160010 - Compensated Ann Leave Payoff	13,696	0	0	9,898	0	0
5160020 - Compensated Admin Leave	3,945	0	0	2,166	0	0
5170000 - Compensated Sick Leave	7,696	0	0	4,359	0	0
5170010 - Compensated Sick Leave Payoff	11,529	0	0	9,268	0	0
5210000 - Fica Taxes	15,010	8,593	15,977	8,218	8,857	264
5220000 - Retirement Contributions	18,564	11,192	18,836	9,323	15,880	4,688
5230000 - Health Insurance	33,709	16,156	23,384	10,907	20,812	4,656
5231000 - Life Insurance	223	106	196	88	106	0
5232000 - Dental Insurance	738	271	539	235	360	89
5233000 - Lt Disability Insurance	298	185	344	118	190	5
5233100 - St Disability Insurance	551	247	459	219	254	7
5240000 - Workers' Compensation	472	291	542	231	267	-24
Personal Services:	\$274,499	\$147,405	\$248,573	\$141,001	\$160,524	\$13,119
Operating Expenses:						
5310006 - Legal Fees	0	0	209,300	157,803	220,000	220,000
5340000 - Other Contractual Services	0	6,000	86,000	80,000	86,000	80,000
5390000 - Training	0	0	0	261	0	0
5400000 - Travel And Per Diem	442	3,250	13,900	1,256	5,000	1,750
5410000 - Communications	0	0	800	275	400	400
5420000 - Freight & Postage Services	0	150	150	0	150	0
5440000 - Rentals And Leases	1,632	2,130	2,130	1,255	2,000	-130
5450000 - Insurance	710	445	445	445	202	-243
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	440	500	500	40	0	-500
5490501 - OH-Workers' Compensation	670	375	688	688	505	130
5490502 - OH-Property & Liability Insurance	108	52	86	86	39	-13
5490503 - OH-Dental Insurance	125	62	114	114	77	15
5490504 - OH-Health Insurance	538	311	570	570	355	44
5490505 - OH-Life/AD&D, STD, LTD	294	75	138	138	75	0
5511000 - Office Supplies	483	1,500	2,195	168	2,000	500
5540000 - Books,pubs,subs & Memberships	22	670	670	5,520	6,000	5,330
5541000 - Registration Fees	0	0	0	275	500	500
5550000 - Training	0	1,275	875	49	1,000	-275
Operating Expenses:	\$5,465	\$16,995	\$318,761	\$248,943	\$324,503	\$307,508
TOTAL EXPENDITURES:	\$279,964	\$164,400	\$567,334	\$389,945	\$485,027	\$320,627

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased to account for the increase in salaries recommended by the County Manager as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
INFORMATION TECHNOLOGY			
PROJECTED EXPENDITURES			
Personal Services	\$ 4,001,678	\$ 4,151,482	\$ 149,804
Operating Expenses	\$ 4,734,348	\$ 4,738,338	\$ 3,990
Capital Outlay	\$ 480,500	\$ 480,500	\$ 0
Subtotal:	\$ 9,216,526	\$ 9,370,320	\$ 153,794
EXPENDITURES TOTAL:	\$ 9,216,526	\$ 9,370,320	\$ 153,794

INFORMATION TECHNOLOGY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,281,474	3,040,729	3,040,729	1,967,418	3,106,211	65,482
5120002 - Disaster Relief	22,520	0	0	0	0	0
5130001 - Vacancy Factor	0	-53,212	-53,212	0	-54,573	-1,361
5140000 - Overtime	14,886	12,000	12,000	16,661	12,000	0
5140003 - Overtime- Disaster Relief	629	0	0	0	0	0
5150300 - Class C Meals	13	0	0	0	0	0
5160000 - Compensated Annual Leave	127,382	0	0	109,634	0	0
5160010 - Compensated Ann Leave Payoff	12,958	0	0	8,269	0	0
5160020 - Compensated Admin Leave	41,141	0	0	38,499	0	0
5170000 - Compensated Sick Leave	76,843	0	0	92,048	0	0
5170010 - Compensated Sick Leave Payoff	14,015	0	0	0	0	0
5210000 - Fica Taxes	192,148	232,617	232,617	164,408	238,554	5,937
5220000 - Retirement Contributions	219,281	264,929	264,929	201,736	284,711	19,782
5230000 - Health Insurance	382,097	507,608	507,608	357,975	531,746	24,138
5231000 - Life Insurance	3,022	2,860	2,860	2,572	2,929	69
5232000 - Dental Insurance	9,474	10,626	10,626	7,359	10,468	-158
5233000 - Lt Disability Insurance	4,057	5,019	5,019	3,452	5,146	127
5233100 - St Disability Insurance	7,490	6,692	6,692	6,375	6,865	173
5240000 - Workers' Compensation	6,008	7,908	7,908	5,348	7,425	-483
5250000 - Unemployment Compensation	228	0	0	6,391	0	0
Personal Services:	\$3,415,665	\$4,037,776	\$4,037,776	\$2,988,145	\$4,151,482	\$113,706
Operating Expenses:						
5310000 - Professional Services	494,943	1,232,235	1,502,708	253,946	510,845	-721,390
5340000 - Other Contractual Services	260,512	289,100	289,100	88,432	354,100	65,000
5400000 - Travel And Per Diem	2,198	51,190	51,190	1,206	26,190	-25,000
5410000 - Communications	464,514	616,347	616,347	410,609	536,179	-80,168
5420000 - Freight & Postage Services	2	450	450	70	450	0
5450000 - Insurance	14,782	11,768	11,768	11,768	10,056	-1,712
5460000 - Repair & Maintenance Svcs	1,460,375	2,390,995	2,401,225	1,939,616	2,571,005	180,010
5462000 - Rep & Maint-automotive	1,520	2,000	2,000	341	2,000	0
5470000 - Printing And Binding	95	0	0	90	150	150
5490501 - OH-Workers' Compensation	9,598	12,457	12,457	12,457	14,866	2,409
5490502 - OH-Property & Liability Insurance	2,243	1,364	1,364	1,364	1,941	577
5490503 - OH-Dental Insurance	1,780	2,069	2,069	2,069	2,226	157
5490504 - OH-Health Insurance	7,702	10,309	10,309	10,309	10,494	185
5490505 - OH-Life/AD&D, STD, LTD	4,327	2,508	2,508	2,508	2,552	44
5490509 - OH-Fleet Oversight	0	0	0	0	388	388
5490511 - OH-Fleet Fuel	0	0	0	0	720	720
5511000 - Office Supplies	4,592	1,600	1,600	1,576	1,600	0
5512000 - Office Equipment	26,332	21,600	21,600	18,117	21,600	0
5520000 - Operating Supplies	33,573	42,800	42,800	37,742	43,800	1,000
5520010 - Computer Software	97,747	130,050	124,050	47,073	229,277	99,227
5520011 - Computer Software, SAAS	22,646	0	0	3,357	0	0
5520020 - Computer Hardware, Non-Capital	128,699	279,100	274,068	171,979	212,800	-66,300
5520021 - Computer Hardware, Operating	27,647	67,000	47,000	27,545	67,500	500
5521000 - Gas & Oil	2,344	2,500	2,500	1,899	2,500	0
5540000 - Books,pubs,subs & Memberships	2,125	13,918	13,918	9,957	3,549	-10,369
5541000 - Registration Fees	895	9,800	9,800	2,375	5,050	-4,750

INFORMATION TECHNOLOGY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	96,124	179,500	179,500	41,798	106,500	-73,000
Operating Expenses:	\$3,167,313	\$5,370,660	\$5,620,331	\$3,098,204	\$4,738,338	-\$632,322
Capital Outlay:						
5628000 - Buildings Improvements	80,633	0	53,946	48,272	0	0
5640000 - Machinery & Equipment	0	44,500	53,051	22,264	44,500	0
5640020 - Computer Hardware, Capital	374,502	460,100	562,489	334,290	430,000	-30,100
5644000 - Office Equipment Capital	1,895	0	0	0	0	0
5680010 - Computer Software, Capital	213,729	600,000	744,000	111,540	6,000	-594,000
Capital Outlay:	\$670,760	\$1,104,600	\$1,413,486	\$516,367	\$480,500	-\$624,100
TOTAL EXPENDITURES:	\$7,253,737	\$10,513,036	\$11,071,593	\$6,602,715	\$9,370,320	-\$1,142,716

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased to account for the increase in salaries recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
PROCUREMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,173,898	\$ 1,204,636	\$ 30,738
Operating Expenses	\$ 44,110	\$ 45,052	\$ 942
Subtotal:	\$ 1,218,008	\$ 1,249,688	\$ 31,680
EXPENDITURES TOTAL:	\$ 1,218,008	\$ 1,249,688	\$ 31,680

PROCUREMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	678,953	888,503	888,503	671,749	908,982	20,479
5120002 - Disaster Relief	8,406	0	0	0	0	0
5130001 - Vacancy Factor	0	-15,550	-15,550	0	-15,905	-355
5150300 - Class C Meals	0	0	0	15	0	0
5160000 - Compensated Annual Leave	41,837	0	0	45,089	0	0
5160020 - Compensated Admin Leave	8,173	0	0	7,695	0	0
5170000 - Compensated Sick Leave	33,575	0	0	26,192	0	0
5210000 - Fica Taxes	56,978	67,971	67,971	56,766	69,537	1,566
5220000 - Retirement Contributions	69,103	81,561	81,561	69,930	86,218	4,657
5230000 - Health Insurance	118,974	157,142	157,142	126,671	145,544	-11,598
5231000 - Life Insurance	915	835	835	937	855	20
5232000 - Dental Insurance	3,351	3,828	3,828	3,205	3,814	-14
5233000 - Lt Disability Insurance	1,225	1,465	1,465	1,254	1,500	35
5233100 - St Disability Insurance	2,263	1,954	1,954	2,317	2,002	48
5240000 - Workers' Compensation	4,192	5,490	5,490	1,724	2,089	-3,401
Personal Services:	\$1,027,946	\$1,193,199	\$1,193,199	\$1,013,546	\$1,204,636	\$11,437
Operating Expenses:						
5340000 - Other Contractual Services	7,665	0	0	0	0	0
5400000 - Travel And Per Diem	712	3,000	3,000	415	1,500	-1,500
5420000 - Freight & Postage Services	1,735	2,000	2,000	1,308	1,500	-500
5440000 - Rentals And Leases	5,192	6,000	6,000	4,183	5,500	-500
5450000 - Insurance	4,929	3,812	3,812	3,812	3,290	-522
5470000 - Printing And Binding	1,791	2,000	2,000	1,062	2,000	0
5490000 - Oth Current Chgs & Obligations	7,033	5,500	5,500	5,418	5,500	0
5490501 - OH-Workers' Compensation	3,025	4,445	4,445	4,445	5,292	847
5490502 - OH-Property & Liability Insurance	749	442	442	442	635	193
5490503 - OH-Dental Insurance	562	738	738	738	792	54
5490504 - OH-Health Insurance	2,427	3,678	3,678	3,678	3,736	58
5490505 - OH-Life/AD&D, STD, LTD	1,330	895	895	895	807	-88
5511000 - Office Supplies	4,852	3,000	3,000	2,930	3,000	0
5512000 - Office Equipment	1,199	500	500	2,029	0	-500
5520000 - Operating Supplies	3,821	3,000	3,000	1,178	2,500	-500
5540000 - Books,pubs,subs & Memberships	2,639	3,000	3,000	1,729	3,000	0
5541000 - Registration Fees	675	3,000	3,000	1,525	2,000	-1,000
5550000 - Training	4,243	7,000	7,000	5,239	4,000	-3,000
Operating Expenses:	\$54,580	\$52,010	\$52,010	\$41,026	\$45,052	-\$6,958
TOTAL EXPENDITURES:	\$1,082,525	\$1,245,209	\$1,245,209	\$1,054,572	\$1,249,688	\$4,479

DEPARTMENT SUMMARY – HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265). This department indirectly supports the BOCC Strategic Plan.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to the reallocation of positions to the Internal Service Funds based on the administrative support provided to each fund. This decrease was partially offset by an increase for the 3% across the board raise for eligible employees recommended by the County Manager as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses decreased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
HUMAN RESOURCES			
PROJECTED EXPENDITURES			
Personal Services	\$ 874,215	\$ 745,848	\$(128,367)
Operating Expenses	\$ 374,659	\$ 274,094	\$(100,565)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,248,874	\$ 1,019,942	\$(228,932)
EXPENDITURES TOTAL:	\$ 1,248,874	\$ 1,019,942	\$(228,932)

HUMAN RESOURCES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	466,868	632,547	632,547	476,525	532,027	-100,520
5120002 - Disaster Relief	4,315	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,068	-11,068	0	-9,312	1,756
5140000 - Overtime	946	0	0	83	0	0
5140003 - Overtime- Disaster Relief	167	0	0	0	0	0
5160000 - Compensated Annual Leave	18,201	0	0	17,719	0	0
5160010 - Compensated Ann Leave Payoff	14,605	0	0	1,378	0	0
5160020 - Compensated Admin Leave	6,118	0	0	7,193	0	0
5170000 - Compensated Sick Leave	10,736	0	0	8,485	0	0
5170010 - Compensated Sick Leave Payoff	17,601	0	0	0	0	0
5210000 - Fica Taxes	39,667	48,397	48,397	37,564	40,703	-7,694
5220000 - Retirement Contributions	52,771	62,231	62,231	51,654	50,174	-12,057
5230000 - Health Insurance	94,070	132,591	132,591	105,645	125,764	-6,827
5231000 - Life Insurance	599	597	597	607	504	-93
5232000 - Dental Insurance	2,685	3,183	3,183	2,518	2,714	-469
5233000 - Lt Disability Insurance	803	1,042	1,042	811	881	-161
5233100 - St Disability Insurance	1,483	1,393	1,393	1,500	1,171	-222
5240000 - Workers' Compensation	1,240	1,643	1,643	1,174	1,222	-421
5250000 - Unemployment Compensation	0	0	0	1,288	0	0
Personal Services:	\$732,875	\$872,556	\$872,556	\$714,146	\$745,848	-\$126,708
Operating Expenses:						
5310000 - Professional Services	147,055	98,722	89,722	80,832	122,624	23,902
5310006 - Legal Fees	11,940	0	0	0	0	0
5314000 - Medical Svcs	29,518	64,575	63,575	30,493	56,396	-8,179
5400000 - Travel And Per Diem	0	2,000	1,000	0	1,000	-1,000
5410000 - Communications	1,333	2,000	2,000	1,386	2,000	0
5420000 - Freight & Postage Services	1,663	1,400	1,400	1,148	1,400	0
5440000 - Rentals And Leases	9,135	6,847	6,847	7,375	6,847	0
5450000 - Insurance	98,788	104,224	104,224	104,224	3,679	-100,545
5450002 - Insurance Admin Fees	6,707	0	0	0	0	0
5450502 - Insurance Claims - Prop & Casualty	5,400	5,400	5,400	5,400	5,400	0
5462000 - Rep & Maint-automotive	9	500	0	0	500	0
5470000 - Printing And Binding	1,636	4,178	4,178	580	4,178	0
5490000 - Oth Current Chgs & Obligations	30,987	47,250	60,000	23,149	47,250	0
5490501 - OH-Workers' Compensation	2,767	3,646	3,646	3,646	3,626	-20
5490502 - OH-Property & Liability Insurance	15,003	630	630	630	710	80
5490503 - OH-Dental Insurance	513	604	604	604	542	-62
5490504 - OH-Health Insurance	2,218	3,017	3,017	3,017	2,562	-455
5490505 - OH-Life/AD&D, STD, LTD	1,218	768	768	768	553	-215
5490509 - OH-Fleet Oversight	0	0	0	0	97	97
5490511 - OH-Fleet Fuel	0	0	0	0	180	180
5511000 - Office Supplies	1,269	1,000	1,000	548	1,000	0
5520000 - Operating Supplies	6,097	7,500	6,500	3,606	5,500	-2,000
5520010 - Computer Software	59	0	0	0	0	0
5521000 - Gas & Oil	0	250	0	0	250	0
5522500 - Food	467	1,400	1,400	1,048	1,400	0
5540000 - Books,pubs,subs & Memberships	1,083	4,400	4,400	632	4,400	0
5550000 - Training	993	2,000	2,000	1,497	2,000	0

HUMAN RESOURCES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:	\$375,859	\$362,311	\$362,311	\$270,582	\$274,094	-\$88,217
TOTAL EXPENDITURES:	\$1,108,734	\$1,234,867	\$1,234,867	\$984,728	\$1,019,942	-\$214,925

DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER

TRENDS & ISSUES

The Office of the Comptroller is responsible for financial reports, vendor and payroll disbursements, accounts receivable, banking, fixed assets, tax collection, and audits. This office directly supports the BOCC Strategic Plan.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations which were partially offset by adjustments to Property and Liability Insurances.**

REVENUES

This office is supported by the General Fund. There are no revenues associated with this office.

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
OFFICE OF THE COMPTROLLER			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,833,361	\$ 1,887,666	\$ 54,305
Operating Expenses	\$ 109,739	\$ 111,608	\$ 1,869
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,943,100	\$ 1,999,274	\$ 56,174
EXPENDITURES TOTAL:	\$ 1,943,100	\$ 1,999,274	\$ 56,174

OFFICE OF THE COMPTROLLER

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	942,966	1,148,625	1,148,625	909,525	1,341,554	192,929
5120002 - Disaster Relief	11,433	0	0	0	0	0
5130001 - Vacancy Factor	0	-20,099	-20,099	0	-23,476	-3,377
5140000 - Overtime	159	0	0	604	0	0
5140003 - Overtime- Disaster Relief	129	0	0	0	0	0
5150300 - Class C Meals	0	0	0	13	0	0
5160000 - Compensated Annual Leave	47,266	0	0	40,360	0	0
5160010 - Compensated Ann Leave Payoff	9,829	0	0	4,995	0	0
5160020 - Compensated Admin Leave	15,022	0	0	15,357	0	0
5170000 - Compensated Sick Leave	23,260	0	0	34,878	0	0
5170010 - Compensated Sick Leave Payoff	10,354	0	0	0	0	0
5210000 - Fica Taxes	76,393	87,873	87,873	72,792	102,632	14,759
5220000 - Retirement Contributions	99,704	113,358	113,358	100,293	134,183	20,825
5230000 - Health Insurance	223,954	312,961	312,961	242,756	317,361	4,400
5231000 - Life Insurance	1,223	1,085	1,085	1,169	1,264	179
5232000 - Dental Insurance	5,653	5,955	5,955	4,783	5,894	-61
5233000 - Lt Disability Insurance	1,638	1,893	1,893	1,562	2,217	324
5233100 - St Disability Insurance	3,025	2,530	2,530	2,885	2,951	421
5240000 - Workers' Compensation	2,434	2,986	2,986	2,313	3,086	100
5250000 - Unemployment Compensation	1,925	0	0	2,685	0	0
Personal Services:	\$1,476,367	\$1,657,167	\$1,657,167	\$1,436,970	\$1,887,666	\$230,499
Operating Expenses:						
5310000 - Professional Services	0	0	89,607	0	0	0
5340000 - Other Contractual Services	60,101	54,175	54,175	38,408	60,175	6,000
5400000 - Travel And Per Diem	411	250	250	87	250	0
5410000 - Communications	0	0	0	152	450	450
5420000 - Freight & Postage Services	6,972	7,100	7,100	5,406	7,100	0
5440000 - Rentals And Leases	4,519	3,700	3,700	2,511	3,700	0
5450000 - Insurance	8,669	6,365	6,365	6,365	5,618	-747
5460000 - Repair & Maintenance Svcs	543	415	415	340	415	0
5462000 - Rep & Maint-automotive	454	300	300	421	300	0
5470000 - Printing And Binding	4,515	2,000	2,000	2,019	2,125	125
5490000 - Oth Current Chgs & Obligations	0	725	725	865	725	0
5490501 - OH-Workers' Compensation	5,258	6,634	6,634	6,634	8,284	1,650
5490502 - OH-Property & Liability Insurance	1,317	738	738	738	1,085	347
5490503 - OH-Dental Insurance	975	1,103	1,103	1,103	1,240	137
5490504 - OH-Health Insurance	4,219	5,490	5,490	5,490	5,848	358
5490505 - OH-Life/AD&D, STD, LTD	2,311	1,335	1,335	1,335	1,263	-72
5490509 - OH-Fleet Oversight	0	0	0	0	97	97
5490511 - OH-Fleet Fuel	0	0	0	0	180	180
5511000 - Office Supplies	8,473	8,000	8,000	5,756	8,000	0
5520000 - Operating Supplies	3,809	2,700	2,700	332	1,000	-1,700
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	1,830	2,149	2,149	1,820	2,403	254
5541000 - Registration Fees	860	2,700	2,700	3,198	750	-1,950
5550000 - Training	0	0	400	0	400	400
Operating Expenses:	\$115,235	\$106,079	\$196,086	\$82,980	\$111,608	\$5,529

OFFICE OF THE COMPTROLLER

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
TOTAL EXPENDITURES:	\$1,591,602	\$1,763,246	\$1,853,253	\$1,519,950	\$1,999,274	\$236,028

DEPARTMENT SUMMARY – CLERK TO THE BOARD

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased to account for the increase in salaries recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Overhead Allocations which was partially offset by adjustments to Property and Liability Insurance.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
CLERK OF THE BOARD			
PROJECTED EXPENDITURES			
Personal Services	\$ 460,283	\$ 471,982	\$ 11,699
Operating Expenses	\$ 75,510	\$ 75,901	\$ 391
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 535,793	\$ 547,883	\$ 12,090
EXPENDITURES TOTAL:	\$ 535,793	\$ 547,883	\$ 12,090

CLERK OF THE BOARD

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	271,564	327,792	327,792	230,454	347,499	19,707
5120002 - Disaster Relief	5,240	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,737	-5,737	0	-6,080	-343
5140000 - Overtime	1,148	0	0	8	0	0
5140003 - Overtime- Disaster Relief	680	0	0	0	0	0
5150300 - Class C Meals	120	0	0	210	0	0
5160000 - Compensated Annual Leave	27,611	0	0	17,935	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	10,982	0	0
5160020 - Compensated Admin Leave	1,672	0	0	2,250	0	0
5170000 - Compensated Sick Leave	14,950	0	0	8,632	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	17,895	0	0
5210000 - Fica Taxes	23,709	25,076	25,076	21,073	26,583	1,507
5220000 - Retirement Contributions	30,038	31,478	31,478	25,641	31,230	-248
5230000 - Health Insurance	52,266	51,763	51,763	45,676	68,565	16,802
5231000 - Life Insurance	392	308	308	319	327	19
5232000 - Dental Insurance	1,448	1,465	1,465	1,171	1,721	256
5233000 - Lt Disability Insurance	524	541	541	425	574	33
5233100 - St Disability Insurance	968	721	721	786	764	43
5240000 - Workers' Compensation	737	852	852	663	799	-53
Personal Services:	\$433,066	\$434,259	\$434,259	\$384,119	\$471,982	\$37,723
Operating Expenses:						
5310000 - Professional Services	0	2,500	2,500	0	2,500	0
5310006 - Legal Fees	9,400	13,000	13,000	7,669	13,000	0
5340000 - Other Contractual Services	28,653	31,600	31,600	18,813	31,600	0
5400000 - Travel And Per Diem	278	700	700	473	400	-300
5420000 - Freight & Postage Services	35	300	300	41	150	-150
5440000 - Rentals And Leases	4,968	4,800	4,800	2,104	4,800	0
5450000 - Insurance	2,857	1,625	1,625	1,625	1,316	-309
5460000 - Repair & Maintenance Svcs	0	1,000	1,000	18	1,000	0
5470000 - Printing And Binding	37	0	0	15	0	0
5490000 - Oth Current Chgs & Obligations	2,183	2,500	2,500	3,982	2,500	0
5490501 - OH-Workers' Compensation	1,500	1,894	1,894	1,894	2,281	387
5490502 - OH-Property & Liability Insurance	434	188	188	188	254	66
5490503 - OH-Dental Insurance	278	315	315	315	342	27
5490504 - OH-Health Insurance	1,204	1,567	1,567	1,567	1,610	43
5490505 - OH-Life/AD&D, STD, LTD	659	381	381	381	348	-33
5511000 - Office Supplies	2,520	3,000	3,000	2,180	3,000	0
5520000 - Operating Supplies	260	1,200	1,200	232	1,200	0
5540000 - Books,pubs,subs & Memberships	6,211	9,000	9,000	8,325	9,000	0
5550000 - Training	1,609	2,900	2,900	2,160	600	-2,300
Operating Expenses:	\$63,084	\$78,470	\$78,470	\$51,980	\$75,901	-\$2,569
TOTAL EXPENDITURES:	\$496,151	\$512,729	\$512,729	\$436,099	\$547,883	\$35,154

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
COUNTY ATTORNEY			
PROJECTED EXPENDITURES			
Personal Services	\$ 969,758	\$ 995,443	\$ 25,685
Operating Expenses	\$ 390,949	\$ 391,434	\$ 485
Subtotal:	\$ 1,360,707	\$ 1,386,877	\$ 26,170
EXPENDITURES TOTAL:	\$ 1,360,707	\$ 1,386,877	\$ 26,170

COUNTY ATTORNEY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	574,429	669,394	669,394	527,279	697,823	28,429
5120002 - Disaster Relief	1,378	0	0	0	0	0
5122000 - Car Allowance	5,400	5,400	5,400	4,500	5,400	0
5130001 - Vacancy Factor	0	-11,715	-11,715	0	-12,212	-497
5140000 - Overtime	9	0	0	0	0	0
5150300 - Class C Meals	15	0	0	41	0	0
5160000 - Compensated Annual Leave	35,632	0	0	39,717	0	0
5160010 - Compensated Ann Leave Payoff	1,925	0	0	0	0	0
5160020 - Compensated Admin Leave	11,353	0	0	10,830	0	0
5170000 - Compensated Sick Leave	18,781	0	0	21,500	0	0
5210000 - Fica Taxes	44,901	51,208	51,208	41,770	53,382	2,174
5220000 - Retirement Contributions	117,647	113,155	113,155	113,622	138,528	25,373
5230000 - Health Insurance	93,340	107,897	107,897	95,447	105,973	-1,924
5231000 - Life Insurance	772	630	630	734	657	27
5232000 - Dental Insurance	1,963	2,030	2,030	1,776	2,030	0
5233000 - Lt Disability Insurance	1,036	1,104	1,104	980	1,153	49
5233100 - St Disability Insurance	1,914	1,431	1,431	1,822	1,481	50
5240000 - Workers' Compensation	1,249	1,501	1,501	1,163	1,228	-273
Personal Services:	\$911,746	\$942,035	\$942,035	\$861,180	\$995,443	\$53,408
Operating Expenses:						
5310000 - Professional Services	3,000	0	0	2,000	0	0
5310006 - Legal Fees	291,257	250,000	250,000	254,246	350,000	100,000
5330000 - Court Reporter Svcs	0	1,000	1,000	365	500	-500
5400000 - Travel And Per Diem	7,218	5,000	5,000	5,631	6,000	1,000
5410000 - Communications	1,954	2,000	2,000	1,424	1,500	-500
5420000 - Freight & Postage Services	794	800	800	1,023	800	0
5450000 - Insurance	4,137	2,597	2,597	2,597	2,244	-353
5460000 - Repair & Maintenance Svcs	1,095	500	500	484	750	250
5470000 - Printing And Binding	63	250	250	93	200	-50
5490000 - Oth Current Chgs & Obligations	1,315	1,000	1,000	227	750	-250
5490501 - OH-Workers' Compensation	1,736	2,191	2,191	2,191	2,618	427
5490502 - OH-Property & Liability Insurance	628	301	301	301	433	132
5490503 - OH-Dental Insurance	322	364	364	364	392	28
5490504 - OH-Health Insurance	1,393	1,813	1,813	1,813	1,848	35
5490505 - OH-Life/AD&D, STD, LTD	763	441	441	441	399	-42
5490900 - Other Current Charges-courts	77	500	500	0	0	-500
5511000 - Office Supplies	1,736	3,500	3,500	2,657	3,000	-500
5512000 - Office Equipment	4,427	750	750	0	500	-250
5520000 - Operating Supplies	1,982	2,500	2,500	1,468	2,000	-500
5540000 - Books,pubs,subs & Memberships	7,358	16,000	16,000	13,917	15,000	-1,000
5541000 - Registration Fees	3,620	3,000	3,000	1,830	2,500	-500
Operating Expenses:	\$334,875	\$294,507	\$294,507	\$293,072	\$391,434	\$96,927
TOTAL EXPENDITURES:	\$1,246,621	\$1,236,542	\$1,236,542	\$1,154,252	\$1,386,877	\$150,335

DEPARTMENT SUMMARY – COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: The Roadway Bank (1404), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Zoning (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465) and Heritage Park (7503). For FY19, Parks (7201) is being combined with Passive Parks (1416).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances, Overhead allocations and Tax Collector Fees.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
COMMUNITY DEVELOPMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 7,193,906	\$ 7,397,291	\$ 203,385
Operating Expenses	\$ 4,388,774	\$ 4,472,191	\$ 83,417
Capital Outlay	\$ 65,400	\$ 65,400	\$ 0
Grants and Aids	\$ 16,987	\$ 16,987	\$ 0
Subtotal:	\$ 11,665,067	\$ 11,951,869	\$ 286,802
Reserves - Capital	\$ 846,495	\$ 846,495	\$ 0
EXPENDITURES TOTAL:	\$ 12,511,562	\$ 12,798,364	\$ 286,802

COMMUNITY DEVELOPMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	4,645,797	5,502,557	5,500,557	4,155,968	5,388,812	-113,745
5120002 - Disaster Relief	31,715	0	0	411	0	0
5130000 - Other Salaries & Wages	2,268	0	0	1,290	0	0
5130001 - Vacancy Factor	0	-96,469	-96,469	0	-94,518	1,951
5140000 - Overtime	10,771	10,005	12,005	27,898	12,005	2,000
5140002 - Overtime- Code Enforcement	274	0	0	2,597	0	0
5140003 - Overtime- Disaster Relief	3,789	0	0	0	0	0
5150300 - Class C Meals	448	0	0	336	0	0
5160000 - Compensated Annual Leave	305,335	0	0	251,346	0	0
5160010 - Compensated Ann Leave Payoff	18,753	0	0	31,296	0	0
5160020 - Compensated Admin Leave	53,492	0	0	58,662	0	0
5170000 - Compensated Sick Leave	214,877	0	0	193,881	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	14,341	0	0
5170020 - Sick Bank Leave	1,009	0	0	0	0	0
5210000 - Fica Taxes	388,293	421,720	421,720	348,305	413,166	-8,554
5220000 - Retirement Contributions	447,321	478,575	478,575	422,053	498,994	20,419
5230000 - Health Insurance	997,085	1,185,946	1,185,946	909,733	1,055,920	-130,026
5231000 - Life Insurance	6,389	5,188	5,188	5,683	5,086	-102
5232000 - Dental Insurance	26,523	27,515	27,515	22,613	26,870	-645
5233000 - Lt Disability Insurance	8,552	9,093	9,093	7,604	8,913	-180
5233100 - St Disability Insurance	15,800	12,135	12,135	14,053	11,885	-250
5240000 - Workers' Compensation	66,110	88,833	88,833	56,878	70,158	-18,675
5250000 - Unemployment Compensation	2,190	0	0	436	0	0
Personal Services:	\$7,246,793	\$7,645,098	\$7,645,098	\$6,525,384	\$7,397,291	-\$247,807
Operating Expenses:						
5310000 - Professional Services	691,679	780,000	970,070	448,359	850,000	70,000
5310006 - Legal Fees	14,477	29,000	29,000	11,283	29,000	0
5312000 - Tax Collector Fees	7,958	9,650	9,650	5,679	10,955	1,305
5340000 - Other Contractual Services	586,026	972,585	970,553	514,005	873,398	-99,187
5340007 - Other Contractual Services-Penn Cr	16,254	29,070	29,070	8,846	29,070	0
5400000 - Travel And Per Diem	23,934	37,943	37,329	11,522	44,530	6,587
5410000 - Communications	43,461	42,798	42,798	30,932	43,149	351
5420000 - Freight & Postage Services	24,477	17,330	17,330	13,357	16,915	-415
5430000 - Utility Services	144,932	155,281	155,281	126,660	140,233	-15,048
5440000 - Rentals And Leases	42,425	50,095	50,095	35,410	46,635	-3,460
5450000 - Insurance	75,132	69,879	69,879	70,043	90,443	20,564
5450502 - Insurance Claims - Prop & Casualty	885	52,144	52,144	52,144	52,144	0
5460000 - Repair & Maintenance Svcs	306,356	870,660	890,132	206,577	822,187	-48,473
5462000 - Rep & Maint-automotive	103,796	60,500	73,938	74,649	61,900	1,400
5470000 - Printing And Binding	3,674	10,325	10,325	3,831	11,183	858
5490000 - Oth Current Chgs & Obligations	41,264	938,065	939,700	27,289	861,532	-76,533
5490011 - Cash over/shorts	0	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	6,950	0	0	11,500	0	0
5490501 - OH-Workers' Compensation	29,038	32,056	32,056	32,056	37,045	4,989
5490502 - OH-Property & Liability Insurance	9,733	13,272	13,272	13,272	17,592	4,320
5490503 - OH-Dental Insurance	5,804	6,147	6,147	6,147	5,547	-600
5490504 - OH-Health Insurance	24,634	29,608	29,608	29,608	26,149	-3,459
5490505 - OH-Life/AD&D, STD, LTD	12,531	7,097	7,097	7,097	5,741	-1,356

COMMUNITY DEVELOPMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490509 - OH-Fleet Oversight	0	0	0	0	5,820	5,820
5490511 - OH-Fleet Fuel	0	0	0	0	10,800	10,800
5511000 - Office Supplies	14,924	21,813	21,813	13,888	21,813	0
5512000 - Office Equipment	24,660	15,000	15,000	9,501	9,000	-6,000
5520000 - Operating Supplies	47,546	55,839	56,200	58,480	73,995	18,156
5520010 - Computer Software	19,895	5,122	5,122	37,323	9,778	4,656
5520020 - Computer Hardware, Non-Capital	5,727	5,495	7,808	8,358	1,608	-3,887
5520021 - Computer Hardware, Operating	0	7,069	7,069	2,536	2,150	-4,919
5521000 - Gas & Oil	81,787	92,236	92,236	81,966	93,287	1,051
5522000 - Chemicals	21,290	22,855	22,855	18,869	26,500	3,645
5522500 - Food	0	2,000	2,000	695	2,793	793
5525000 - Tools	5,246	10,500	10,500	7,268	11,750	1,250
5526000 - Clothing	996	1,183	1,183	179	1,183	0
5540000 - Books,pubs,subs & Memberships	183,277	82,043	82,043	79,613	85,529	3,486
5541000 - Registration Fees	0	3,400	3,400	881	3,600	200
5550000 - Training	14,824	38,823	38,823	13,293	37,237	-1,586
Operating Expenses:	\$2,635,593	\$4,576,883	\$4,801,526	\$2,073,117	\$4,472,191	-\$104,692
Capital Outlay:						
5628000 - Buildings Improvements	16,087	0	0	0	0	0
5630000 - Improv Other Than Bldgs	74,346	23,000	14,514	10,751	24,900	1,900
5640000 - Machinery & Equipment	40,373	85,000	87,072	81,139	29,800	-55,200
5640020 - Computer Hardware, Capital	9,777	6,717	5,018	5,016	3,300	-3,417
5644000 - Office Equipment Capital	3,681	0	0	0	0	0
5650000 - Construction In Progress	247,117	682,013	552,883	552,883	0	-682,013
5680010 - Computer Software, Capital	0	3,900	3,900	0	7,400	3,500
Capital Outlay:	\$391,382	\$800,630	\$663,387	\$649,789	\$65,400	-\$735,230
Grants and Aids:						
5821000 - Aids Private Organization-cap	900,000	900,000	900,000	0	16,987	-883,013
Grants and Aids:	\$900,000	\$900,000	\$900,000	\$0	\$16,987	-\$883,013
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	117,788	117,788	0	846,495	728,707
Reserves - Capital:	\$0	\$117,788	\$117,788	\$0	\$846,495	\$728,707
TOTAL EXPENDITURES:	\$11,173,768	\$14,040,399	\$14,127,799	\$9,248,289	\$12,798,364	-\$1,242,035

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES/ECONOMIC DEVELOPMENT

TRENDS & ISSUES

The Strategic Initiatives/Economic Development Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101), Economic Incentives (5105) and Technology Development (5115).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased to account for the increase in salaries recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Overhead allocations as well as recognizing funding for Qualified Targeted Industry (QTI).**

REVENUES

This Department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
STRATEGIC INITIATIVES / ECONOMIC DEVELOPMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 375,438	\$ 386,931	\$ 11,493
Operating Expenses	\$ 1,511,140	\$ 2,118,597	\$ 607,457
Grants and Aids	\$ 3,000,000	\$ 3,000,000	\$ 0
Subtotal:	\$ 4,886,578	\$ 5,505,528	\$ 618,950
EXPENDITURES TOTAL:	\$ 4,886,578	\$ 5,505,528	\$ 618,950

STRATEGIC INITIATIVES / ECONOMIC DEVELOPMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	242,236	335,836	335,836	180,551	290,536	-45,300
5122000 - Car Allowance	0	0	0	350	0	0
5130001 - Vacancy Factor	0	-5,878	-5,878	0	-5,083	795
5160000 - Compensated Annual Leave	9,276	0	0	9,782	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	8,963	0	0
5160020 - Compensated Admin Leave	1,861	0	0	1,969	0	0
5170000 - Compensated Sick Leave	3,027	0	0	5,854	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	6,678	0	0
5210000 - Fica Taxes	17,728	25,695	25,695	14,784	22,224	-3,471
5220000 - Retirement Contributions	33,729	38,170	38,170	28,682	36,944	-1,226
5230000 - Health Insurance	41,241	42,950	42,950	37,313	39,617	-3,333
5231000 - Life Insurance	316	316	316	245	275	-41
5232000 - Dental Insurance	915	842	842	686	635	-207
5233000 - Lt Disability Insurance	424	555	555	329	479	-76
5233100 - St Disability Insurance	783	739	739	607	634	-105
5240000 - Workers' Compensation	589	873	873	492	670	-203
Personal Services:	\$352,125	\$440,098	\$440,098	\$297,286	\$386,931	-\$53,167
Operating Expenses:						
5122001 - Cell Phone Allowance	0	0	0	75	0	0
5310000 - Professional Services	182,040	429,200	542,529	223,054	429,200	0
5310006 - Legal Fees	25,460	2,000	22,849	24,848	30,000	28,000
5340000 - Other Contractual Services	423,523	530,906	700,439	548,337	425,906	-105,000
5400000 - Travel And Per Diem	18,722	22,000	22,000	10,366	8,000	-14,000
5410000 - Communications	957	1,060	1,060	1,168	1,560	500
5420000 - Freight & Postage Services	14	1,500	1,500	8	350	-1,150
5440000 - Rentals And Leases	2,507	4,178	4,178	2,342	5,000	822
5450000 - Insurance	2,970	111,949	111,949	111,949	113,886	1,937
5462000 - Rep & Maint-automotive	44	500	500	99	500	0
5470000 - Printing And Binding	982	4,000	4,000	1,489	3,000	-1,000
5480000 - Promotional Activities	32,719	20,000	20,000	18,310	22,500	2,500
5486000 - Promotional-Public Relat Prog	0	30,000	30,000	0	30,000	0
5488000 - Promotional-ads/media Buys	0	3,000	3,000	0	3,000	0
5490000 - Oth Current Chgs & Obligations	240,377	251,750	658,089	207,036	991,098	739,348
5490501 - OH-Workers' Compensation	956	1,534	1,534	1,534	1,086	-448
5490502 - OH-Property & Liability Insurance	347	13,003	13,003	13,003	21,982	8,979
5490503 - OH-Dental Insurance	179	254	254	254	163	-91
5490504 - OH-Health Insurance	766	1,270	1,270	1,270	765	-505
5490505 - OH-Life/AD&D, STD, LTD	420	310	310	310	164	-146
5490509 - OH-Fleet Oversight	0	0	0	0	97	97
5490511 - OH-Fleet Fuel	0	0	0	0	180	180
5511000 - Office Supplies	276	3,997	3,997	474	1,000	-2,997
5520000 - Operating Supplies	417	32,000	32,000	553	1,100	-30,900
5521000 - Gas & Oil	217	700	700	376	300	-400
5540000 - Books,pubs,subs & Memberships	38,286	32,760	32,760	11,573	13,260	-19,500
5541000 - Registration Fees	2,882	10,400	10,400	1,969	11,500	1,100
5550000 - Training	0	3,000	3,000	0	3,000	0
Operating Expenses:	\$975,062	\$1,511,271	\$2,221,321	\$1,180,398	\$2,118,597	\$607,326

STRATEGIC INITIATIVES / ECONOMIC DEVELOPMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	3,655,553	5,000,000	4,920,509	3,000,000	3,000,000	-2,000,000
Grants and Aids:	\$3,655,553	\$5,000,000	\$4,920,509	\$3,000,000	\$3,000,000	-\$2,000,000
TOTAL EXPENDITURES:	\$4,982,740	\$6,951,369	\$7,581,928	\$4,477,684	\$5,505,528	-\$1,445,841

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Mental Health Court (1524), Juvenile Alternative Sanctions (1525), Veteran's Court (1526), Injunction Services (1527), Supervised Visitations (1528) and Mediation (1542).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances, Overhead allocations as well as Other Current Charges & Obligations as a result of the above mentioned changes.**

REVENUES

This Department is funded by the General Fund. However, there are five offices within this Department that bring in revenues to support operation. They are as follows:

Court Innovations is funded by 25% of every \$65 collected for traffic violations. Revenues are projected to increase 7.2% over the FY18 Adopted Budget.

Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs. These revenues are projected to decrease 6.9% over the FY18 Adopted Budget.

The Mediation Office is funded by Balance Forward.

Jury and Injunction programs are funded by revenues from the Clerk of Courts due to an inter-local agreement.

Between Recommended and Tentative Budgets, Miscellaneous Revenues increased for reimbursement from the Clerk of Courts for costs related to Jury & Injunction Services.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
COURT ADMINISTRATION			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,149,992	\$ 1,177,644	\$ 27,652
Operating Expenses	\$ 835,392	\$ 886,434	\$ 51,042
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,985,384	\$ 2,064,078	\$ 78,694
EXPENDITURES TOTAL:	\$ 1,985,384	\$ 2,064,078	\$ 78,694

COURT ADMINISTRATION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	605,262	777,765	802,784	569,142	827,861	50,096
5130000 - Other Salaries & Wages	22,957	0	0	23,691	0	0
5130001 - Vacancy Factor	0	-13,611	-13,611	0	-14,484	-873
5140000 - Overtime	872	0	0	507	0	0
5160000 - Compensated Annual Leave	30,153	0	0	30,005	0	0
5160010 - Compensated Ann Leave Payoff	2,101	0	0	1,012	0	0
5160020 - Compensated Admin Leave	400	0	0	315	0	0
5170000 - Compensated Sick Leave	23,641	0	0	25,763	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,240	0	0
5210000 - Fica Taxes	50,680	59,501	61,415	48,020	63,336	3,835
5220000 - Retirement Contributions	52,016	59,865	61,847	51,435	66,532	6,667
5230000 - Health Insurance	166,947	205,430	214,592	171,991	223,156	17,726
5231000 - Life Insurance	797	734	762	748	782	48
5232000 - Dental Insurance	4,587	5,124	5,342	4,291	5,366	242
5233000 - Lt Disability Insurance	1,065	1,282	1,323	996	1,369	87
5233100 - St Disability Insurance	1,968	1,711	1,787	1,840	1,822	111
5240000 - Workers' Compensation	1,574	2,019	2,677	1,508	1,904	-115
Personal Services:	\$965,017	\$1,099,820	\$1,138,918	\$936,503	\$1,177,644	\$77,824
Operating Expenses:						
5340000 - Other Contractual Services	228,455	235,125	235,959	203,348	253,945	18,820
5400000 - Travel And Per Diem	2,872	4,540	4,540	1,860	8,250	3,710
5410000 - Communications	18,200	19,800	19,800	12,605	22,300	2,500
5420000 - Freight & Postage Services	9,812	26,275	26,275	10,325	6,350	-19,925
5440000 - Rentals And Leases	13,804	15,740	15,740	13,402	26,800	11,060
5450000 - Insurance	67,968	32,751	32,751	32,751	32,005	-746
5450502 - Insurance Claims - Prop & Casualty	14,765	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	9,358	14,975	14,975	10,848	15,000	25
5470000 - Printing And Binding	107	550	550	579	550	0
5490000 - Oth Current Chgs & Obligations	0	0	0	0	57,934	57,934
5490501 - OH-Workers' Compensation	4,946	6,137	6,137	6,137	7,707	1,570
5490502 - OH-Property & Liability Insurance	11,684	3,796	3,796	3,796	6,180	2,384
5490503 - OH-Dental Insurance	915	1,017	1,017	1,017	1,154	137
5490504 - OH-Health Insurance	3,968	5,083	5,083	5,083	5,446	363
5490505 - OH-Life/AD&D, STD, LTD	2,943	1,701	1,701	1,701	1,596	-105
5490900 - Other Current Charges-courts	0	379,130	532,334	0	403,182	24,052
5511000 - Office Supplies	3,950	7,000	7,000	3,636	6,325	-675
5512000 - Office Equipment	590	3,135	3,135	1,953	980	-2,155
5520000 - Operating Supplies	15,613	18,455	25,001	22,497	18,075	-380
5520020 - Computer Hardware, Non-Capital	0	3,800	3,800	3,498	1,800	-2,000
5522500 - Food	881	2,400	2,400	929	1,750	-650
5540000 - Books,pubs,subs & Memberships	2,400	3,405	3,405	3,020	4,005	600
5541000 - Registration Fees	1,019	1,990	1,990	2,259	3,880	1,890
5550000 - Training	900	0	0	0	1,220	1,220
Operating Expenses:	\$415,150	\$786,805	\$947,389	\$341,245	\$886,434	\$99,629
Capital Outlay:						
5640000 - Machinery & Equipment	0	3,500	3,500	0	0	-3,500
Capital Outlay:	\$0	\$3,500	\$3,500	\$0	\$0	-\$3,500

COURT ADMINISTRATION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$1,380,166	\$1,890,125	\$2,089,807	\$1,277,747	\$2,064,078	\$173,953

TRAFFIC EDUCATION (DORI SLOSBERG)

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	340,952	282,782	289,194	236,363	282,727	-55
Operating Expenses:	\$340,952	\$282,782	\$289,194	\$236,363	\$282,727	-\$55
TOTAL EXPENDITURES:	\$340,952	\$282,782	\$289,194	\$236,363	\$282,727	-\$55

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible employees recommended by the County Manager, as well as selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations, Inmate Transportation Services, and Allied Universal Agreement which were partially offset by adjustments to Property and Liability Insurances.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
CORRECTIONS			
PROJECTED EXPENDITURES			
Personal Services	\$ 28,207,082	\$ 28,948,527	\$ 741,445
Operating Expenses	\$ 10,793,619	\$ 11,328,926	\$ 535,307
Capital Outlay	\$ 16,463	\$ 16,463	\$ 0
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 39,017,164	\$ 40,293,916	\$ 1,276,752
Transfers Out	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 39,017,164	\$ 40,293,916	\$ 1,276,752

CORRECTIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	15,577,687	18,012,107	18,012,107	14,498,086	18,464,818	452,711
5120002 - Disaster Relief	292,648	0	0	0	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-315,185	-315,185	0	-331,967	-16,782
5140000 - Overtime	1,875,163	500,000	515,000	1,619,501	507,500	7,500
5140003 - Overtime- Disaster Relief	79,097	0	0	0	0	0
5140098 - H Mathew Force Labor	-145,190	0	0	0	0	0
5150020 - FTO Training	8,890	19,000	19,000	17,665	19,000	0
5150035 - Educ Incentive Corrections	87,327	90,660	90,660	81,792	91,208	548
5150300 - Class C Meals	72	0	0	0	0	0
5160000 - Compensated Annual Leave	848,009	0	0	825,712	0	0
5160010 - Compensated Ann Leave Payoff	34,550	0	0	66,670	0	0
5160020 - Compensated Admin Leave	24,428	0	0	27,007	0	0
5170000 - Compensated Sick Leave	608,739	0	0	610,764	0	0
5170010 - Compensated Sick Leave Payoff	52,382	0	0	55,874	0	0
5210000 - Fica Taxes	1,439,168	1,377,965	1,377,965	1,308,786	1,451,311	73,346
5220000 - Retirement Contributions	3,435,814	3,177,810	3,177,810	3,277,524	3,526,085	348,275
5230000 - Health Insurance	3,482,917	4,394,047	4,394,047	3,495,985	4,081,468	-312,579
5231000 - Life Insurance	19,858	16,978	16,978	18,422	17,864	886
5232000 - Dental Insurance	93,931	103,930	103,930	85,880	104,066	136
5233000 - Lt Disability Insurance	26,545	29,675	29,675	24,589	31,347	1,672
5233100 - St Disability Insurance	49,031	39,696	39,696	45,400	41,002	1,306
5240000 - Workers' Compensation	741,018	809,110	809,110	684,713	762,076	-47,034
5250000 - Unemployment Compensation	2,353	0	0	2,266	0	0
Personal Services:	\$28,634,436	\$28,438,542	\$28,453,542	\$26,746,638	\$28,948,527	\$509,985
Operating Expenses:						
5310000 - Professional Services	4,627,080	4,646,945	4,631,945	3,817,622	4,742,704	95,759
5310006 - Legal Fees	42,644	40,000	40,000	22,090	40,000	0
5314000 - Medical Svcs	1,657	7,100	7,100	1,272	3,000	-4,100
5340000 - Other Contractual Services	2,439,334	2,531,480	2,557,480	2,441,650	3,590,699	1,059,219
5340002 - Other Contr Svcs Pre Booking	1,174,679	780,000	780,000	1,062,794	780,000	0
5340008 - Other Contractual Svc- Auction	36	0	0	0	0	0
5400000 - Travel And Per Diem	26,139	22,000	22,000	33,389	32,000	10,000
5410000 - Communications	35,776	36,320	36,320	26,542	36,320	0
5420000 - Freight & Postage Services	11,827	9,500	9,500	7,845	10,600	1,100
5430000 - Utility Services	3,431	3,000	3,000	2,314	3,000	0
5440000 - Rentals And Leases	11,486	29,868	29,868	14,914	18,600	-11,268
5450000 - Insurance	742,929	622,489	622,489	622,489	788,225	165,736
5450502 - Insurance Claims - Prop & Casualty	55,556	248,856	248,856	248,856	0	-248,856
5460000 - Repair & Maintenance Svcs	97,993	98,925	98,925	50,248	98,925	0
5462000 - Rep & Maint-automotive	36,400	24,000	24,000	17,080	24,000	0
5470000 - Printing And Binding	29,610	25,100	25,100	40,709	26,300	1,200
5490000 - Oth Current Chgs & Obligations	652	0	0	108	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	91	0	0
5490501 - OH-Workers' Compensation	94,240	118,940	118,940	118,940	142,494	23,554
5490502 - OH-Property & Liability Insurance	108,431	92,823	92,823	92,823	152,132	59,309
5490503 - OH-Dental Insurance	17,480	19,760	19,760	19,760	21,336	1,576
5490504 - OH-Health Insurance	75,620	98,420	98,420	98,420	100,584	2,164

CORRECTIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	41,965	23,940	23,940	23,940	21,831	-2,109
5490509 - OH-Fleet Oversight	0	0	0	0	3,104	3,104
5490511 - OH-Fleet Fuel	0	0	0	0	5,760	5,760
5511000 - Office Supplies	133,992	91,331	91,331	104,140	112,200	20,869
5512000 - Office Equipment	53,207	20,370	20,370	37,670	20,370	0
5520000 - Operating Supplies	122,764	110,377	110,377	127,455	130,345	19,968
5520010 - Computer Software	0	0	0	60	0	0
5520020 - Computer Hardware, Non-Capital	9,018	0	0	4,742	0	0
5520200 - Ammunition	21,868	35,000	35,000	25,344	25,000	-10,000
5521000 - Gas & Oil	53,614	51,176	51,176	48,126	51,176	0
5522000 - Chemicals	86,338	175,798	175,798	88,069	110,000	-65,798
5524000 - Oper Supp-miscellaneous	248,987	307,000	305,373	212,500	317,000	10,000
5526000 - Clothing	85,115	117,800	117,800	73,273	117,800	0
5540000 - Books,pubs,subs & Memberships	6,515	7,675	7,675	11,628	13,675	6,000
5541000 - Registration Fees	29,912	23,800	23,800	20,793	36,600	12,800
5550000 - Training	8,899	0	0	0	0	0
5551001 - Reimbursements LSSI	-131,706	-130,000	-130,000	-89,189	-246,854	-116,854
Operating Expenses:	\$10,403,487	\$10,289,793	\$10,299,166	\$9,428,507	\$11,328,926	\$1,039,133
Capital Outlay:						
5640000 - Machinery & Equipment	76,961	48,949	22,949	11,324	13,063	-35,886
5640020 - Computer Hardware, Capital	3,586	0	1,627	0	3,400	3,400
Capital Outlay:	\$80,548	\$48,949	\$24,576	\$11,324	\$16,463	-\$32,486
Grants and Aids:						
5820000 - Aids To Private Organization	100	250	250	0	0	-250
Grants and Aids:	\$100	\$250	\$250	\$0	\$0	-\$250
TOTAL EXPENDITURES:	\$39,118,571	\$38,777,534	\$38,777,534	\$36,186,468	\$40,293,916	\$1,516,382

DEPARTMENT SUMMARY – COMMISSION AUDITOR

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections made during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
COMMISSION AUDITOR			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,276,490	\$ 1,313,088	\$ 36,598
Operating Expenses	\$ 59,070	\$ 60,806	\$ 1,736
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,335,560	\$ 1,373,894	\$ 38,334
EXPENDITURES TOTAL:	\$ 1,335,560	\$ 1,373,894	\$ 38,334

COMMISSION AUDITOR

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	757,500	960,197	960,197	671,908	968,944	8,747
5120002 - Disaster Relief	1,842	0	0	0	0	0
5122000 - Car Allowance	5,400	5,400	5,400	4,500	5,400	0
5130001 - Vacancy Factor	0	-16,803	-16,803	0	-16,957	-154
5140000 - Overtime	34	0	0	0	0	0
5160000 - Compensated Annual Leave	55,062	0	0	34,121	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	5,033	0	0
5160020 - Compensated Admin Leave	13,389	0	0	15,048	0	0
5170000 - Compensated Sick Leave	42,502	0	0	23,328	0	0
5210000 - Fica Taxes	61,487	73,454	73,454	52,779	74,122	668
5220000 - Retirement Contributions	88,161	99,081	99,081	80,434	105,377	6,296
5230000 - Health Insurance	150,693	158,072	158,072	122,217	164,730	6,658
5231000 - Life Insurance	1,070	903	903	904	911	8
5232000 - Dental Insurance	3,166	3,142	3,142	2,460	3,384	242
5233000 - Lt Disability Insurance	1,435	1,583	1,583	1,211	1,598	15
5233100 - St Disability Insurance	2,649	2,115	2,115	2,236	2,133	18
5240000 - Workers' Compensation	3,052	3,751	3,751	2,683	3,446	-305
Personal Services:	\$1,187,440	\$1,290,895	\$1,290,895	\$1,018,861	\$1,313,088	\$22,193
Operating Expenses:						
5310000 - Professional Services	87,836	8,438	182,957	168,565	0	-8,438
5310006 - Legal Fees	0	2,000	2,000	4,904	5,000	3,000
5400000 - Travel And Per Diem	2,274	5,050	5,050	2,878	8,770	3,720
5410000 - Communications	595	950	950	925	1,350	400
5420000 - Freight & Postage Services	775	1,175	1,175	506	1,325	150
5440000 - Rentals And Leases	4,327	5,425	5,425	4,096	5,110	-315
5450000 - Insurance	4,446	4,184	4,184	4,184	3,406	-778
5462000 - Rep & Maint-automotive	191	585	585	0	585	0
5470000 - Printing And Binding	15	350	350	196	350	0
5490000 - Oth Current Chgs & Obligations	235	0	0	225	0	0
5490501 - OH-Workers' Compensation	2,976	4,069	4,069	4,069	4,862	793
5490502 - OH-Property & Liability Insurance	675	486	486	486	658	172
5490503 - OH-Dental Insurance	552	676	676	676	728	52
5490504 - OH-Health Insurance	2,388	3,367	3,367	3,367	3,432	65
5490505 - OH-Life/AD&D, STD, LTD	1,308	819	819	819	741	-78
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5490511 - OH-Fleet Fuel	0	0	0	0	360	360
5511000 - Office Supplies	1,815	3,000	3,000	1,075	2,400	-600
5512000 - Office Equipment	0	400	400	0	0	-400
5520000 - Operating Supplies	1,309	1,950	1,950	372	1,955	5
5520010 - Computer Software	0	0	0	0	1,500	1,500
5520020 - Computer Hardware, Non-Capital	0	900	900	1,079	900	0
5520021 - Computer Hardware, Operating	133	350	350	0	0	-350
5521000 - Gas & Oil	536	1,550	1,550	430	1,350	-200
5522500 - Food	1,121	1,190	1,190	891	1,220	30
5540000 - Books,pubs,subs & Memberships	2,428	2,650	2,650	2,851	810	-1,840
5550000 - Training	10,334	13,200	13,200	10,007	13,800	600
Operating Expenses:	\$126,268	\$62,764	\$237,283	\$212,601	\$60,806	-\$1,958

COMMISSION AUDITOR

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	39,798	0	0	0	0	0
5646000 - Other Equipment	0	4,000	4,000	0	0	-4,000
Capital Outlay:	\$39,798	\$4,000	\$4,000	\$0	\$0	-\$4,000
TOTAL EXPENDITURES:	\$1,353,506	\$1,357,659	\$1,532,178	\$1,231,462	\$1,373,894	\$16,235

DEPARTMENT SUMMARY - ANIMAL SERVICES

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan Selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurance and Overhead allocations.**

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.

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
ANIMAL SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 2,134,644	\$ 2,194,013	\$ 59,369
Operating Expenses	\$ 649,950	\$ 662,445	\$ 12,495
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 75,000	\$ 75,000	\$ 0
Subtotal:	\$ 2,859,594	\$ 2,931,458	\$ 71,864
EXPENDITURES TOTAL:	\$ 2,859,594	\$ 2,931,458	\$ 71,864

ANIMAL SERVICES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,170,325	1,408,016	1,408,016	1,088,091	1,505,300	97,284
5120002 - Disaster Relief	30,099	0	0	0	0	0
5130001 - Vacancy Factor	0	-25,840	-25,840	0	-27,548	-1,708
5140000 - Overtime	79,954	68,495	68,495	67,337	68,492	-3
5140003 - Overtime- Disaster Relief	6,578	0	0	0	0	0
5140098 - H Mathew Force Labor	-2,960	0	0	0	0	0
5160000 - Compensated Annual Leave	53,297	0	0	47,005	0	0
5160010 - Compensated Ann Leave Payoff	10,153	0	0	17,442	0	0
5160020 - Compensated Admin Leave	5,982	0	0	5,999	0	0
5170000 - Compensated Sick Leave	37,939	0	0	33,098	0	0
5170010 - Compensated Sick Leave Payoff	824	0	0	13,661	0	0
5210000 - Fica Taxes	102,274	112,955	112,955	93,730	120,395	7,440
5220000 - Retirement Contributions	119,600	131,108	131,108	113,518	145,562	14,454
5230000 - Health Insurance	306,526	420,204	420,204	279,018	332,060	-88,144
5231000 - Life Insurance	1,523	1,387	1,387	1,386	1,479	92
5232000 - Dental Insurance	8,566	9,630	9,630	7,451	8,952	-678
5233000 - Lt Disability Insurance	2,030	2,432	2,432	1,849	2,592	160
5233100 - St Disability Insurance	3,751	3,247	3,247	3,417	3,463	216
5240000 - Workers' Compensation	24,559	31,145	31,145	22,557	33,266	2,121
Personal Services:	\$1,961,021	\$2,162,779	\$2,162,779	\$1,795,560	\$2,194,013	\$31,234
Operating Expenses:						
5310000 - Professional Services	135,209	73,410	87,501	88,085	73,750	340
5340000 - Other Contractual Services	422	400	400	2,577	4,200	3,800
5340007 - Other Contractual Services-Penn Cr	0	659	659	0	659	0
5400000 - Travel And Per Diem	6,937	15,800	15,800	12,690	11,800	-4,000
5410000 - Communications	13,973	17,900	17,900	14,040	17,900	0
5420000 - Freight & Postage Services	12,315	16,750	16,750	10,427	15,250	-1,500
5430000 - Utility Services	1,212	2,300	2,300	886	1,500	-800
5440000 - Rentals And Leases	984	1,070	1,070	820	1,070	0
5450000 - Insurance	28,089	26,783	26,783	26,783	21,566	-5,217
5460000 - Repair & Maintenance Svcs	40,157	3,600	18,511	12,494	3,600	0
5461000 - Rep & Maint-Bldgs & Grounds	0	0	0	188	0	0
5462000 - Rep & Maint-automotive	38,044	52,500	52,500	29,622	52,500	0
5470000 - Printing And Binding	3,419	8,500	8,500	3,482	5,500	-3,000
5480000 - Promotional Activities	13,117	16,000	16,000	16,537	16,500	500
5490000 - Oth Current Chgs & Obligations	3,580	160,534	162,258	1,099	63,379	-97,155
5490011 - Cash over/shorts	79	0	0	92	0	0
5490400 - Bad Debt	107	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	18	0	0	0	0	0
5490501 - OH-Workers' Compensation	8,705	11,017	11,017	11,017	13,164	2,147
5490502 - OH-Property & Liability Insurance	4,265	1,830	1,830	1,830	4,163	2,333
5490503 - OH-Dental Insurance	1,615	1,830	1,830	1,830	1,972	142
5490504 - OH-Health Insurance	6,985	9,117	9,117	9,117	9,292	175
5490505 - OH-Life/AD&D, STD, LTD	4,262	2,469	2,469	2,469	2,235	-234
5490509 - OH-Fleet Oversight	0	0	0	0	2,134	2,134
5490511 - OH-Fleet Fuel	0	0	0	0	3,960	3,960
5511000 - Office Supplies	13,328	13,000	13,000	11,232	13,000	0
5520000 - Operating Supplies	62,844	59,200	59,200	44,360	76,619	17,419

ANIMAL SERVICES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520010 - Computer Software	1,870	2,497	2,497	2,080	2,497	0
5520021 - Computer Hardware, Operating	0	1,350	1,350	3,236	0	-1,350
5521000 - Gas & Oil	50,379	0	0	47,109	55,250	55,250
5521005 - Gas & Oil-Direct	48	60,500	60,500	50	5,250	-55,250
5522500 - Food	19,347	20,000	20,000	19,672	21,000	1,000
5524500 - Cleaning Supplies	4,752	11,000	11,000	6,272	7,000	-4,000
5525000 - Tools	6,686	7,100	7,100	8,950	7,100	0
5526000 - Clothing	14,170	14,850	14,850	10,162	14,850	0
5528000 - Medicine	92,495	115,870	115,870	85,120	114,870	-1,000
5540000 - Books,pubs,subs & Memberships	2,323	2,280	2,280	3,008	2,715	435
5540001 - Library Books - Non capital	125	0	0	0	0	0
5541000 - Registration Fees	8,437	15,500	15,500	9,478	15,700	200
5550000 - Training	773	5,750	5,750	6,565	500	-5,250
Operating Expenses:	\$601,069	\$751,366	\$782,092	\$503,381	\$662,445	-\$88,921
Capital Outlay:						
5640000 - Machinery & Equipment	13,300	44,400	67,239	57,096	0	-44,400
Capital Outlay:	\$13,300	\$44,400	\$67,239	\$57,096	\$0	-\$44,400
Grants and Aids:						
5820000 - Aids To Private Organization	75,000	75,000	75,000	75,000	75,000	0
Grants and Aids:	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0
TOTAL EXPENDITURES:	\$2,650,389	\$3,033,545	\$3,087,110	\$2,431,038	\$2,931,458	-\$102,087

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including Facilities Management (4125), Construction Management (4123), Mowing (4158) and Small Engine Repair (4136), Transit Shelter (1408), Lakes Management (1417) and Mosquito Control (1418) and Hoagland Industrial Park (4129).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections made during Open Enrollment.**
- **Operating Expenses increased for seven (7) HVAC Replacements, a Roof Replacement for the Indian Wells Community Center, as well as funds for a master plan/study for the Jail and adjustments to Overhead allocations.**
- **Capital Outlay increased due to HVAC and Roof Replacement projects.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
PUBLIC WORKS			
PROJECTED EXPENDITURES			
Personal Services	\$ 4,989,157	\$ 5,060,427	\$ 71,270
Operating Expenses	\$ 12,643,828	\$ 13,447,696	\$ 803,868
Capital Outlay	\$ 200,520	\$ 417,520	\$ 217,000
Subtotal:	\$ 17,833,505	\$ 18,925,643	\$ 1,092,138
EXPENDITURES TOTAL:	\$ 17,833,505	\$ 18,925,643	\$ 1,092,138

PUBLIC WORKS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,876,610	3,459,345	3,459,345	2,587,380	3,474,625	15,280
5120002 - Disaster Relief	91,068	0	0	14,204	0	0
5130000 - Other Salaries & Wages	27,484	0	0	28,796	0	0
5130001 - Vacancy Factor	0	-61,254	-61,254	0	-62,135	-881
5140000 - Overtime	84,714	68,600	68,600	90,932	76,100	7,500
5140003 - Overtime- Disaster Relief	8,410	0	0	6,344	0	0
5140098 - H Mathew Force Labor	-524	0	0	0	0	0
5150300 - Class C Meals	148	0	0	132	0	0
5160000 - Compensated Annual Leave	187,895	0	0	162,880	0	0
5160010 - Compensated Ann Leave Payoff	4,773	0	0	26,123	0	0
5160020 - Compensated Admin Leave	20,516	0	0	19,493	0	0
5170000 - Compensated Sick Leave	104,370	0	0	120,945	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	37,660	0	0
5210000 - Fica Taxes	248,766	267,782	267,782	226,649	271,644	3,862
5220000 - Retirement Contributions	272,473	292,398	292,398	265,754	308,190	15,792
5230000 - Health Insurance	715,062	866,354	866,354	684,900	807,158	-59,196
5231000 - Life Insurance	3,942	3,296	3,296	3,485	3,340	44
5232000 - Dental Insurance	17,975	19,622	19,622	16,017	18,790	-832
5233000 - Lt Disability Insurance	5,247	5,768	5,768	4,666	5,859	91
5233100 - St Disability Insurance	10,049	7,704	7,704	8,621	7,816	112
5240000 - Workers' Compensation	136,444	159,462	159,462	124,099	149,040	-10,422
Personal Services:	\$4,815,422	\$5,089,077	\$5,089,077	\$4,429,081	\$5,060,427	-\$28,650
Operating Expenses:						
5310000 - Professional Services	616,097	236,667	306,957	585,293	701,000	464,333
5310006 - Legal Fees	1,169	0	0	80	0	0
5340000 - Other Contractual Services	3,654,221	4,163,242	4,206,456	2,883,309	4,464,404	301,162
5349999 - Oth Svcs - Contra	-70,733	-74,951	-74,951	-61,631	-74,951	0
5400000 - Travel And Per Diem	930	4,254	4,604	630	3,925	-329
5410000 - Communications	40,537	44,737	44,737	32,871	46,925	2,188
5420000 - Freight & Postage Services	284	695	695	682	695	0
5430000 - Utility Services	2,900,309	3,286,245	3,286,245	2,647,876	3,386,375	100,130
5440000 - Rentals And Leases	32,431	31,980	31,980	22,983	31,980	0
5450000 - Insurance	114,249	220,208	220,208	220,208	251,498	31,290
5450502 - Insurance Claims - Prop & Casualty	4,238	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	3,104,097	3,950,700	4,537,187	2,653,926	4,078,390	127,690
5460008 - R&M Parking re-paving	185,670	16,000	16,000	9,000	0	-16,000
5462000 - Rep & Maint-automotive	47,128	62,540	65,540	31,364	64,740	2,200
5470000 - Printing And Binding	570	1,550	1,550	70	6,800	5,250
5490000 - Oth Current Chgs & Obligations	29,097	4,744	4,744	103,080	7,424	2,680
5490501 - OH-Workers' Compensation	17,474	22,428	22,428	22,428	26,834	4,406
5490502 - OH-Property & Liability Insurance	17,386	25,509	25,509	25,509	42,241	16,732
5490503 - OH-Dental Insurance	3,240	3,724	3,724	3,724	4,016	292
5490504 - OH-Health Insurance	14,021	18,559	18,559	18,559	18,944	385
5490505 - OH-Life/AD&D, STD, LTD	8,863	5,414	5,414	5,414	4,920	-494
5490509 - OH-Fleet Oversight	0	0	0	0	4,850	4,850
5490511 - OH-Fleet Fuel	0	0	0	0	9,000	9,000
5511000 - Office Supplies	9,433	10,650	10,750	11,030	11,050	400
5512000 - Office Equipment	4,559	0	0	2,871	0	0

PUBLIC WORKS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	54,304	67,575	67,575	49,257	68,235	660
5520020 - Computer Hardware, Non-Capital	945	1,200	1,308	2,548	1,200	0
5520021 - Computer Hardware, Operating	1,149	0	0	0	0	0
5521000 - Gas & Oil	176,055	225,794	225,794	173,969	227,844	2,050
5522000 - Chemicals	0	28,147	349,892	315,863	28,147	0
5524500 - Cleaning Supplies	4,097	7,000	7,000	5,479	7,000	0
5525000 - Tools	9,785	5,925	5,925	6,832	7,925	2,000
5528000 - Medicine	202	375	375	169	375	0
5540000 - Books,pubs,subs & Memberships	4,492	11,550	11,550	4,923	11,975	425
5541000 - Registration Fees	20	2,000	2,000	0	2,000	0
5550000 - Training	1,743	2,600	2,600	1,142	1,935	-665
5560098 - H Mathew Prev Measures	-181	0	0	0	0	0
Operating Expenses:	\$10,987,880	\$12,387,061	\$13,412,355	\$9,779,459	\$13,447,696	\$1,060,635
Capital Outlay:						
5628000 - Buildings Improvements	0	0	6,216	6,215	280,000	280,000
5640000 - Machinery & Equipment	108,721	23,260	32,799	22,100	131,000	107,740
5640020 - Computer Hardware, Capital	5,678	0	0	0	6,520	6,520
5640100 - Vehicles	64,481	0	0	0	0	0
Capital Outlay:	\$178,880	\$23,260	\$39,015	\$28,316	\$417,520	\$394,260
TOTAL EXPENDITURES:	\$15,982,183	\$17,499,398	\$18,540,447	\$14,236,855	\$18,925,643	\$1,426,245

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This office is not a revenue producing office; therefore, it is solely supported by General Fund revenues and grants.

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
EMERGENCY MANAGEMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 331,163	\$ 346,147	\$ 14,984
Operating Expenses	\$ 217,934	\$ 223,818	\$ 5,884
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 549,097	\$ 569,965	\$ 20,868
EXPENDITURES TOTAL:	\$ 549,097	\$ 569,965	\$ 20,868

EMERGENCY MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	222,475	259,229	259,229	200,012	253,942	-5,287
5120002 - Disaster Relief	16,310	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,559	-4,559	0	-4,465	94
5140000 - Overtime	1,013	1,206	1,206	758	1,200	-6
5140003 - Overtime- Disaster Relief	2,357	0	0	0	0	0
5140098 - H Mathew Force Labor	238,075	0	0	0	0	0
5160000 - Compensated Annual Leave	11,057	0	0	10,261	0	0
5160010 - Compensated Ann Leave Payoff	297	0	0	10,762	0	0
5160020 - Compensated Admin Leave	3,021	0	0	5,220	0	0
5170000 - Compensated Sick Leave	7,348	0	0	10,901	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	10,431	0	0
5210000 - Fica Taxes	19,219	19,922	19,922	18,336	19,517	-405
5220000 - Retirement Contributions	19,932	20,789	20,789	19,885	21,242	453
5230000 - Health Insurance	30,690	32,587	32,587	30,621	51,813	19,226
5231000 - Life Insurance	311	244	244	270	239	-5
5232000 - Dental Insurance	1,119	1,132	1,132	920	1,089	-43
5233000 - Lt Disability Insurance	418	429	429	362	421	-8
5233100 - St Disability Insurance	772	574	574	668	562	-12
5240000 - Workers' Compensation	597	678	678	571	587	-91
5250000 - Unemployment Compensation	330	0	0	0	0	0
Personal Services:	\$575,342	\$332,231	\$332,231	\$319,978	\$346,147	\$13,916
Operating Expenses:						
5310000 - Professional Services	7,509	1,246	1,246	270,405	3,746	2,500
5340000 - Other Contractual Services	13,763	22,075	22,075	22,113	22,375	300
5340008 - Other Contractual Svc- Auction	27	0	0	0	0	0
5400000 - Travel And Per Diem	4,201	1,500	1,500	2,790	1,750	250
5410000 - Communications	4,925	5,630	5,630	4,077	5,630	0
5420000 - Freight & Postage Services	290	875	875	490	875	0
5430000 - Utility Services	3,944	5,400	5,400	2,511	5,400	0
5440000 - Rentals And Leases	48,003	49,741	49,741	49,460	51,214	1,473
5450000 - Insurance	6,248	8,257	8,257	8,257	9,989	1,732
5460000 - Repair & Maintenance Svcs	39,665	54,053	61,323	65,438	65,217	11,164
5462000 - Rep & Maint-automotive	1,361	2,500	2,500	294	2,000	-500
5470000 - Printing And Binding	3,881	4,565	4,565	53	3,000	-1,565
5480000 - Promotional Activities	0	1,000	1,000	512	1,000	0
5490000 - Oth Current Chgs & Obligations	88,615	0	0	0	0	0
5490501 - OH-Workers' Compensation	979	1,221	1,221	1,221	1,459	238
5490502 - OH-Property & Liability Insurance	949	995	995	995	1,928	933
5490503 - OH-Dental Insurance	182	204	204	204	218	14
5490504 - OH-Health Insurance	786	1,010	1,010	1,010	1,030	20
5490505 - OH-Life/AD&D, STD, LTD	539	308	308	308	280	-28
5490509 - OH-Fleet Oversight	0	0	0	0	582	582
5490511 - OH-Fleet Fuel	0	0	0	0	1,080	1,080
5511000 - Office Supplies	4,432	5,000	3,632	248	4,000	-1,000
5512000 - Office Equipment	2,212	1,500	1,500	995	1,500	0
5520000 - Operating Supplies	50,084	7,000	7,000	5,257	3,500	-3,500
5520010 - Computer Software	1,000	1,200	1,200	1,000	8,000	6,800
5521000 - Gas & Oil	8,972	3,700	3,700	408	3,700	0

EMERGENCY MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5521005 - Gas & Oil-Direct	2,639	3,840	3,840	1,835	3,840	0
5522500 - Food	115,006	0	0	78	0	0
5524000 - Oper Supp-miscellaneous	660	0	0	0	0	0
5525000 - Tools	1,348	0	0	0	0	0
5526000 - Clothing	1,001	0	0	0	0	0
5530000 - Road Materials & Supplies	100,113	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	976	50	50	690	205	155
5541000 - Registration Fees	0	0	0	1,840	0	0
5550000 - Training	3,589	23,000	22,703	11,355	20,300	-2,700
5560098 - H Mathew Prev Measures	44,466	0	0	0	0	0
Operating Expenses:	\$562,367	\$205,870	\$211,475	\$453,844	\$223,818	\$17,948
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	6,999	5,515	0	0
5640100 - Vehicles	0	24,999	23,802	23,802	0	-24,999
Capital Outlay:	\$0	\$24,999	\$30,801	\$29,317	\$0	-\$24,999
TOTAL EXPENDITURES:	\$1,137,709	\$563,100	\$574,507	\$803,139	\$569,965	\$6,865

DEPARTMENT SUMMARY – HUMAN SERVICES

TRENDS & ISSUES

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

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

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

Outside Agencies is comprised of the mandated Baker Act and the Child Protection teams’ budgets. In FY19, \$1,859,177 has been budgeted in Grants and Aids for contributions to private organizations to be determined by the BOCC.

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

The Federally Qualified Health Care cost center is new for FY18 although the funding is not new as in previous years it was a part of the funding provided to the Health Department. The FQHC is operated by Primary Care Medical Services of Poinciana which began providing primary and maternity care services to the residents of Osceola County on April 1, 2017 as a separate entity. Operating costs under this cost center include the County’s contribution for primary care services.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to the reallocation of the Housing Specialist II position to Fund 168 – Section 8 and the adjustment to the Human Services Case Manager Specialist position. These reductions are partially offset by the increase in salaries recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**

REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services. Revenues increased for FY18 based on current year collections.

There were no changes between the Recommended and Tentative Budgets.

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
HUMAN SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,126,019	\$ 1,108,796	\$(17,223)
Operating Expenses	\$ 8,901,382	\$ 8,904,157	\$ 2,775
Capital Outlay	\$ 24,999	\$ 24,999	\$ 0
Grants and Aids	\$ 2,390,196	\$ 2,390,196	\$ 0
Subtotal:	\$ 12,442,596	\$ 12,428,148	\$(14,448)
EXPENDITURES TOTAL:	\$ 12,442,596	\$ 12,428,148	\$(14,448)

HUMAN SERVICES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	580,215	782,897	813,983	540,514	792,472	9,575
5120002 - Disaster Relief	5,199	0	0	0	0	0
5130001 - Vacancy Factor	0	-13,700	-13,700	0	-13,866	-166
5140000 - Overtime	613	0	0	2,478	0	0
5140003 - Overtime- Disaster Relief	647	0	0	0	0	0
5150300 - Class C Meals	17	0	0	0	0	0
5160000 - Compensated Annual Leave	30,185	0	0	30,763	0	0
5160010 - Compensated Ann Leave Payoff	551	0	0	4,566	0	0
5160020 - Compensated Admin Leave	6,675	0	0	5,467	0	0
5170000 - Compensated Sick Leave	26,816	0	0	18,903	0	0
5210000 - Fica Taxes	47,646	59,896	62,274	44,050	60,625	729
5220000 - Retirement Contributions	63,833	78,749	81,211	64,134	87,356	8,607
5230000 - Health Insurance	133,412	197,723	205,409	125,221	170,100	-27,623
5231000 - Life Insurance	757	737	772	685	747	10
5232000 - Dental Insurance	3,318	3,979	4,124	2,759	3,387	-592
5233000 - Lt Disability Insurance	1,014	1,291	1,342	917	1,310	19
5233100 - St Disability Insurance	1,874	1,722	1,817	1,693	1,742	20
5240000 - Workers' Compensation	3,342	4,234	4,315	3,484	4,923	689
Personal Services:	\$906,114	\$1,117,528	\$1,161,547	\$845,634	\$1,108,796	-\$8,732
Operating Expenses:						
5310000 - Professional Services	41,500	65,000	65,000	30,650	45,000	-20,000
5314000 - Medical Svcs	5,498,382	5,807,784	5,807,784	5,535,449	6,928,502	1,120,718
5314002 - Medical Svcs HCRA	73,980	1,291,448	1,291,448	13,263	74,000	-1,217,448
5340000 - Other Contractual Services	1,029,059	1,362,561	1,623,580	1,551,748	1,348,541	-14,020
5400000 - Travel And Per Diem	7,178	6,200	6,200	9,524	6,200	0
5410000 - Communications	133,699	169,619	169,619	103,993	169,619	0
5420000 - Freight & Postage Services	3,728	3,500	3,500	1,525	3,000	-500
5430000 - Utility Services	2,714	2,500	2,500	1,011	0	-2,500
5440000 - Rentals And Leases	4,601	59,422	59,422	26,712	57,697	-1,725
5450000 - Insurance	38,342	19,920	19,920	19,920	19,098	-822
5460000 - Repair & Maintenance Svcs	0	3,700	3,700	0	3,350	-350
5462000 - Rep & Maint-automotive	1,215	500	500	2,017	500	0
5470000 - Printing And Binding	300	300	300	270	400	100
5480000 - Promotional Activities	0	0	0	350	0	0
5488000 - Promotional-ads/media Buys	415	0	0	7,492	10,000	10,000
5490000 - Oth Current Chgs & Obligations	248,327	453,500	453,500	117,263	203,000	-250,500
5490501 - OH-Workers' Compensation	3,249	4,867	4,867	4,867	5,721	854
5490502 - OH-Property & Liability Insurance	5,580	2,280	2,280	2,280	3,687	1,407
5490503 - OH-Dental Insurance	603	808	808	808	857	49
5490504 - OH-Health Insurance	2,607	4,027	4,027	4,027	4,039	12
5490505 - OH-Life/AD&D, STD, LTD	1,428	979	979	979	872	-107
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5490511 - OH-Fleet Fuel	0	0	0	0	360	360
5511000 - Office Supplies	8,812	7,900	7,900	9,023	7,400	-500
5512000 - Office Equipment	768	300	300	0	300	0
5520000 - Operating Supplies	1,684	3,300	3,300	6,675	2,800	-500
5520021 - Computer Hardware, Operating	0	1,500	1,500	310	0	-1,500
5521000 - Gas & Oil	1,532	1,300	1,300	1,030	1,300	0

HUMAN SERVICES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	294	400	400	40	400	0
5541000 - Registration Fees	2,885	4,100	4,100	1,114	3,820	-280
5550000 - Training	479	3,500	3,500	0	3,500	0
Operating Expenses:	\$7,113,361	\$9,281,215	\$9,542,234	\$7,452,339	\$8,904,157	-\$377,058
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	0	0	1,099	0	0
5640100 - Vehicles	0	0	0	0	24,999	24,999
Capital Outlay:	\$0	\$0	\$0	\$1,099	\$24,999	\$24,999
Grants and Aids:						
5820000 - Aids To Private Organization	1,891,123	2,631,587	2,587,568	2,406,830	2,390,196	-241,391
Grants and Aids:	\$1,891,123	\$2,631,587	\$2,587,568	\$2,406,830	\$2,390,196	-\$241,391
TOTAL EXPENDITURES:	\$9,910,598	\$13,030,330	\$13,291,349	\$10,705,902	\$12,428,148	-\$602,182

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets for the Clerk of the Circuit reflect an adjustment to Property & Liability Insurances and associated Overhead allocation.

- **Clerk of the Circuit Court:** This Office submits their budget request to the State. Operating expenditures associated with this office pertain to property and liability insurances and overhead in the amount of \$44,913 for FY19.

Changes between the Recommended and Tentative Budgets for the Property Appraiser reflect an adjustment to Property & Liability Insurances and associated Overhead allocation.

- **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 (\$7,060,223), \$6,299,072 is from the General Fund and is included in the Tentative Budget. Personal Services request includes no new positions, but still has an increase due to increasing costs. Personal Services does not include a pay adjustment but they have requested reserves to equal a 3% pending the final decision for BOCC staff. Operating increased 18.5% primarily due to cost associated with aerial photos, although not a requirement for FY19, but is necessary in order to assess the growth the County is experiencing. Also, included in the General Fund are expenses which are not included in their submitted budget to include costs associated with Property & Liability Insurances, overhead and TRIM postage. Overall funding provided from the General Fund represents a total of \$6,443,061.

Changes between the Recommended and Tentative Budgets reflect a reduction to the Sheriff's submitted budget. Also adjustments were made to Property & Liability Insurances and associated Overhead allocation.

- **Sheriff's Office:** As a result of the Sheriff's partnership, they've submitted an additional reduction to their budget request of \$542,348. This reduction is due to a potential increase in revenue from \$2,850,000 to \$3,150,000, as a result of agreements with the Schools to provide funding for School Resource Officers (SROs), and the reduction of three (3) SROs. The \$3,150,000 may need to be supplemented by future budget amendments if there is a reduction in revenue from these contracts. As a result the FY19 Budget request is \$72,654,147. This adjustment represents a decrease of 0.007% over the Recommended Budget and an 8.2% increase over the FY18 Adopted Budget. Funding is also provided for costs, which are not a part of the budget they submit, that are associated with Property & Liability Insurances and associated overhead which have been adjusted since the Recommended, as well as building maintenance, mass alerting and intergovernmental radio communication. Overall the FY19 General Fund budget totals \$74,318,830.

Changes between the Recommended and Tentative Budgets for the Supervisor of Elections reflect an adjustment to Property & Liability Insurances and associated Overhead allocation.

• **Supervisor of Election's:** For FY19, the SOE submitted a budget request of \$3,364,910, includes a contingency request of \$10,000 and reflects an increase of 11.5% over the FY18 Adopted Budget. As is typical for this Office during general election cycles, Personal Services increased 6.7% or \$127,775 due to including temporary election workers. As with the recommendation for BoCC employees, a 3.0% raise is also included. Operating also increased as a result of the general election by 16.9% or \$178,331. Capital Outlay request of \$74,857 provides funding for a Unitrend Recovery 814S Enterprise Plus and WDS TSX Election Asset Tracking System. Also included are funds which are not a part of their submitted budget, for costs associated with Property & Liability Insurances as well as Overhead, which have been adjusted since the Recommended Budget. The overall FY19 Budget totals \$3,375,542.

Changes between the Recommended and Tentative Budgets for the Tax Collector reflect adjustments to Tax Collector fees, Property & Liability Insurances and associated Overhead allocation.

• **Tax Collector:** The Tax Collector participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The TC receives fees for providing a variety of services and historically has returned unused fees to the County. As an independent constitutional officer elected by the voters of Osceola County, the TC submitted a budget request for FY19 to the Florida Department of Revenue of \$10,645,743, which represents an overall decrease of 1.35% over the FY18 Budget. Specific to the General Fund, the request was \$8,063,442. Also included in the General Fund are expenses related to insurances, bank fees, postage and intergovernmental radio. Overall, however, the TC's Personnel Services increased 3.78%, or \$320,703 over the FY18 Budget. The FY19 budget includes a new position for an Enforcement Officer and a 3% overall cost of living increase in keeping with the Board of County Commissioners. Operating expenses also increased by 3.04% or \$51,238. Capital Outlay is decreased by 84.80%, or \$517,793. Operating includes finding for Rentals and Leases for office space at the BVL and Poinciana locations and Capital provides funding for a vehicle associated with the additional FTE. The office continues to have additional services added by the State which are managed with as little increase as possible. Most recently issuance of concealed weapons permits and Florida birth certificated were added as new services.

REVENUES

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

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
CLERK OF THE CIRCUIT COURT			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 45,362	\$ 44,913	\$(449)
Subtotal:	\$ 45,362	\$ 44,913	\$(449)
EXPENDITURES TOTAL:	\$ 45,362	\$ 44,913	\$(449)

CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	98,255	52,066	52,066	52,066	37,647	-14,419
5450502 - Insurance Claims - Prop & Casualty	28,863	0	0	0	0	0
5490502 - OH-Property & Liability Insurance	14,926	6,035	6,035	6,035	7,266	1,231
Operating Expenses:	\$142,044	\$58,101	\$58,101	\$58,101	\$44,913	-\$13,188
TOTAL EXPENDITURES:	\$142,044	\$58,101	\$58,101	\$58,101	\$44,913	-\$13,188

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
SUPERVISOR OF ELECTIONS			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 10,208	\$ 10,632	\$ 424
Subtotal:	\$ 10,208	\$ 10,632	\$ 424
Transfers Out	\$ 3,354,910	\$ 3,354,910	\$ 0
Reserves - Assigned	\$ 10,000	\$ 10,000	\$ 0
EXPENDITURES TOTAL:	\$ 3,375,118	\$ 3,375,542	\$ 424

SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	11,837	13,785	13,785	13,785	8,912	-4,873
5490502 - OH-Property & Liability Insurance	1,798	1,598	1,598	1,598	1,720	122
Operating Expenses:	\$13,635	\$15,383	\$15,383	\$15,383	\$10,632	-\$4,751
Transfers Out:						
5910702 - Transfers Out-Supr Elections	2,923,371	3,008,892	3,015,531	2,804,283	3,354,910	346,018
Transfers Out:	\$2,923,371	\$3,008,892	\$3,015,531	\$2,804,283	\$3,354,910	\$346,018
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:	\$2,937,006	\$3,034,275	\$3,040,914	\$2,819,666	\$3,375,542	\$341,267

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
TAX COLLECTOR			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 7,550,135	\$ 8,238,243	\$ 688,108
Subtotal:	\$ 7,550,135	\$ 8,238,243	\$ 688,108
Transfers Out	\$ 14,074	\$ 14,074	\$ 0
EXPENDITURES TOTAL:	\$ 7,564,209	\$ 8,252,317	\$ 688,108

TAX COLLECTOR

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,725,660	7,379,535	7,379,535	6,173,737	8,063,442	683,907
5340000 - Other Contractual Services	39,789	85,420	85,420	7,839	85,420	0
5420000 - Freight & Postage Services	50,000	50,000	50,000	46,000	50,000	0
5450000 - Insurance	45,130	36,038	36,038	36,038	33,010	-3,028
5490502 - OH-Property & Liability Insurance	6,857	4,177	4,177	4,177	6,371	2,194
Operating Expenses:	\$5,867,436	\$7,555,170	\$7,555,170	\$6,267,791	\$8,238,243	\$683,073
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	13,677	15,772	15,772	15,772	14,074	-1,698
Transfers Out:	\$13,677	\$15,772	\$15,772	\$15,772	\$14,074	-\$1,698
TOTAL EXPENDITURES:	\$5,881,113	\$7,570,942	\$7,570,942	\$6,283,563	\$8,252,317	\$681,375

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
PROPERTY APPRAISER			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 142,832	\$ 143,989	\$ 1,157
Subtotal:	\$ 142,832	\$ 143,989	\$ 1,157
Transfers Out	\$ 6,299,072	\$ 6,299,072	\$ 0
EXPENDITURES TOTAL:	\$ 6,441,904	\$ 6,443,061	\$ 1,157

PROPERTY APPRAISER

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	0	0	1,507	0	0
5420000 - Freight & Postage Services	107,113	125,000	125,000	65,000	125,000	0
5450000 - Insurance	26,580	19,134	19,134	19,134	15,917	-3,217
5490502 - OH-Property & Liability Insurance	4,038	2,218	2,218	2,218	3,072	854
Operating Expenses:	\$137,731	\$146,352	\$146,352	\$87,859	\$143,989	-\$2,363
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	13,646	15,626	15,626	15,626	0	-15,626
5910704 - Transfers out-Property Appr	5,795,041	5,913,715	5,923,469	5,949,327	6,299,072	385,357
Transfers Out:	\$5,808,687	\$5,929,341	\$5,939,095	\$5,964,953	\$6,299,072	\$369,731
TOTAL EXPENDITURES:	\$5,946,418	\$6,075,693	\$6,085,447	\$6,052,812	\$6,443,061	\$367,368

**FY19 Recommended Budget versus FY19 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
SHERIFF			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 1,095,832	\$ 1,192,973	\$ 97,141
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,095,832	\$ 1,192,973	\$ 97,141
Transfers Out	\$ 73,668,205	\$ 73,125,857	\$(542,348)
EXPENDITURES TOTAL:	\$ 74,764,037	\$ 74,318,830	\$(445,207)

SHERIFF

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	450,603	1,208,913	1,208,913	1,208,913	999,972	-208,941
5450502 - Insurance Claims - Prop & Casualty	476,676	476,676	476,676	476,676	0	-476,676
5490502 - OH-Property & Liability Insurance	68,197	140,117	140,117	140,117	193,001	52,884
Operating Expenses:	\$995,476	\$1,825,706	\$1,825,706	\$1,825,706	\$1,192,973	-\$632,733
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	389,992	197,735	197,735	197,735	471,710	273,975
5910705 - Transfers out-Sheriff	63,117,023	67,122,062	67,122,062	66,921,662	72,654,147	5,532,085
Transfers Out:	\$63,507,015	\$67,319,797	\$67,319,797	\$67,119,397	\$73,125,857	\$5,806,060
TOTAL EXPENDITURES:	\$64,502,491	\$69,145,503	\$69,145,503	\$68,945,103	\$74,318,830	\$5,173,327

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee and Vine Street CRAs, the Mass Alerting system as well as arbitrage, litigation and consulting expenses. Grants & Aids include funding for the Literacy Program (Footsteps to Brilliance) with the School Board.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased due to and increase to the required Juvenile Justice Share as well as adjustments to the Overhead allocation.**

REVENUES

This cost center is supported by General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY19 Recommended Budget versus FY19 Tentative Budget - DEPARTMENT COMPARISON:			
	FY19 Recommended Budget:	FY19 Tentative Budget:	Difference:
GENERAL GOVERNMENT			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 4,832,442	\$ 4,902,169	\$ 69,727
Grants and Aids	\$ 29,250	\$ 29,250	\$ 0
Subtotal:	\$ 4,861,692	\$ 4,931,419	\$ 69,727
EXPENDITURES TOTAL:	\$ 4,861,692	\$ 4,931,419	\$ 69,727

GENERAL GOVERNMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	185,562	1,047,600	1,027,405	32,288	1,047,600	0
5310006 - Legal Fees	173,576	0	0	206,073	0	0
5313000 - Legal & Engineering Svcs	625,000	0	0	0	0	0
5320000 - Accounting & Auditing Svcs	266,839	262,131	262,131	236,809	262,131	0
5340000 - Other Contractual Services	124,884	165,757	165,757	100,596	170,000	4,243
5340008 - Other Contractual Svc- Auction	2,513	0	0	0	0	0
5420000 - Freight & Postage Services	16,870	0	0	4,965	0	0
5440000 - Rentals And Leases	2,516	3,884	3,884	4,412	5,400	1,516
5462000 - Rep & Maint-automotive	31,968	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,201,720	3,005,780	3,006,594	2,368,639	3,358,020	352,240
5490001 - Other- Adm Costs CST	39,499	37,400	37,400	24,633	41,451	4,051
5490090 - Property Taxes	0	4,950	4,950	144	4,950	0
5490501 - OH-Workers' Compensation	0	0	0	0	3,886	3,886
5490502 - OH-Property & Liability Insurance	0	0	0	0	110	110
5490503 - OH-Dental Insurance	0	0	0	0	568	568
5490504 - OH-Health Insurance	0	0	0	0	2,777	2,777
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	621	621
5490509 - OH-Fleet Oversight	0	0	0	0	1,455	1,455
5490510 - OH-Fleet Maint	0	7,929	7,929	3,965	0	-7,929
5490511 - OH-Fleet Fuel	0	0	0	0	2,700	2,700
5511000 - Office Supplies	0	0	0	0	500	500
5520000 - Operating Supplies	563	0	0	0	0	0
Operating Expenses:	\$3,671,508	\$4,535,431	\$4,516,050	\$2,982,523	\$4,902,169	\$366,738
Grants and Aids:						
5810000 - Aids To Gov't Agencies	21,000	0	0	0	0	0
5820000 - Aids To Private Organization	29,061	29,250	129,250	0	29,250	0
Grants and Aids:	\$50,061	\$29,250	\$129,250	\$0	\$29,250	\$0
TOTAL EXPENDITURES:	\$3,721,569	\$4,564,681	\$4,645,300	\$2,982,523	\$4,931,419	\$366,738

9819 - OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	183,323	250,000	444,298	262,896	250,000	0
Grants and Aids:	\$183,323	\$250,000	\$444,298	\$262,896	\$250,000	\$0
Transfers Out:						
5910010 - Transfers Out to DAT	4,430,174	7,100,454	7,100,454	7,100,454	10,513,964	3,413,510
5910102 - Tran Out-transportation Trust	13,499,510	0	2,141,421	2,141,421	0	0
5910130 - Tran Out-Court Tech Fund	0	57,293	57,293	57,293	133,529	76,236
5910134 - Tran Out - Fire	3,663,819	3,685,636	3,685,636	3,674,677	3,918,317	232,681
5910137 - Tran Out HOME Fund	0	53,598	53,598	53,598	53,598	0
5910149 - Tran Out E192	230,076	351,195	349,776	349,776	761,824	410,629
5910150 - Tran Out W192	2,508,619	4,092,089	4,088,144	4,088,144	5,515,095	1,423,006
5910154 - Tran Out-constitutional Gas Tx	847,931	2,732,832	2,732,832	2,732,832	1,479,083	-1,253,749
5910158 - Tran Out-intergov Radio Commun	333,476	261,355	261,355	261,355	333,411	72,056
5910189 - Tran Out - 2nd LOFT	0	1,228,107	2,456,215	2,456,215	0	-1,228,107
5910211 - Tran Out Sales Tax Rev 2015A	539	3,322,171	0	0	3,333,927	11,756
5910236 - Tran Out Debt Svc	0	774,482	774,482	774,482	774,447	-35
5910237 - Transfer to Fund 237	4,135,352	0	0	0	0	0
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	0	0	3,922,881	3,922,881	4,016,127	4,016,127
5910246 - Tran Out Fund 246	0	1,524,789	1,440,976	1,440,976	1,459,618	-65,171
5910306 - Tran Out-local Opt Infra Sales	0	1,942,252	1,942,252	1,942,252	0	-1,942,252
5910315 - Tran Out-General Capital Outlay Fun	3,500,000	0	4,186,939	4,186,939	0	0
5910401 - Tran Out-solid Waste	50	0	0	0	0	0
5910510 - Tran Out Fleet	118,858	19,749	19,749	19,749	0	-19,749
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	77,280	77,280
5910704 - Transfers out-Property Appr	1,525	0	0	0	0	0
Transfers Out:	\$33,269,929	\$27,146,002	\$35,214,003	\$35,203,044	\$32,370,220	\$5,224,218
Reserves - Operating:						
5990010 - Reserve For Cash	0	37,925,740	37,925,740	0	40,049,989	2,124,249
5990020 - Reserve For Contingency	0	5,798,504	3,378,936	0	6,059,504	261,000
Reserves - Operating:	\$0	\$43,724,244	\$41,304,676	\$0	\$46,109,493	\$2,385,249
Reserves - Assigned:						
5990060 - Reserves Assigned	0	1,514,886	10,211,879	0	10,220,039	8,705,153
Reserves - Assigned:	\$0	\$1,514,886	\$10,211,879	\$0	\$10,220,039	\$8,705,153
Reserves - Restricted:						
5990070 - Reserves Restricted	0	69,510	69,510	0	69,510	0
Reserves - Restricted:	\$0	\$69,510	\$69,510	\$0	\$69,510	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,335,473	0	0	1,470,030	-865,443
Reserves - Stability:	\$0	\$2,335,473	\$0	\$0	\$1,470,030	-\$865,443
TOTAL EXPENDITURES:	\$33,453,252	\$75,040,115	\$87,244,366	\$35,465,940	\$90,489,292	\$15,449,177

FUND 010 – DESIGNATED AD VALOREM TAX (DAT) FUND

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was approved by the BOCC on November 5, 2012 and subsequently amended on December 14, 2015 to provide funds to support Transportation. The DAT is approved as part of the annual budget process.

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 funds needed in support of Transportation.

010-DESIGNATED AD VALOREM TAX SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Transfers In	\$ 7,100,454	\$ 9,815,661	\$ 10,513,964	\$ 698,303	\$ 3,413,510
REVENUES TOTAL:	\$ 7,100,454	\$ 9,815,661	\$ 10,513,964	\$ 698,303	\$ 3,413,510
<u>EXPENDITURES:</u>					
Transfers Out	\$ 7,100,454	\$ 9,815,661	\$ 10,513,964	\$ 698,303	\$ 3,413,510
EXPENDITURES TOTAL:	\$ 7,100,454	\$ 9,815,661	\$ 10,513,964	\$ 698,303	\$ 3,413,510

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 010 - DESIGNATED AD VALOREM TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	4,430,174	7,100,454	7,100,454	7,100,454	10,513,964	3,413,510
Transfers Out:	\$4,430,174	\$7,100,454	\$7,100,454	\$7,100,454	\$10,513,964	\$3,413,510
TOTAL EXPENDITURES:	\$4,430,174	\$7,100,454	\$7,100,454	\$7,100,454	\$10,513,964	\$3,413,510

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FUND 101 – DEBT SERVICE TDT RIDA BONDS 2012

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary revenue source for this Fund is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Fund Balance	\$ 7,998,937	\$ 8,077,393	\$ 8,077,393	\$ 0	\$ 78,456
REVENUES TOTAL:	\$ 7,998,937	\$ 8,077,393	\$ 8,077,393	\$ 0	\$ 78,456
EXPENDITURES:					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 7,655,888	\$ 7,734,344	\$ 7,734,344	\$ 0	\$ 78,456
EXPENDITURES TOTAL:	\$ 7,998,937	\$ 8,077,393	\$ 8,077,393	\$ 0	\$ 78,456

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 101 - TDT RIDA TAX BOND 2012 PROJECT FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	257,287	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$257,287	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	7,655,888	8,077,208	0	7,734,344	78,456
Reserves - Restricted:	\$0	\$7,655,888	\$8,077,208	\$0	\$7,734,344	\$78,456
TOTAL EXPENDITURES:	\$343,049	\$7,998,937	\$8,420,257	\$257,287	\$8,077,393	\$78,456

FUND 102 - TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation-related expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due the 3% across the board raise for eligible employees recommended by the County Manager, and adjustments to Health and Dental Plan selections during Open Enrollment, which was partially offset by reallocation of positions.**
- **Operating Expenses increased due to including Roof replacements for buildings at Road & Bridge Yard 1, as well as adjustments to Overhead Allocations.**
- **Transfers Out decreased due to the Cost Allocation Plan which was partially offset by a transfer for this Fund's share of the Fleet Fuel Proximity project.**

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon).

These revenues do not provide enough to support the expenditures thus the Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) which is projected to increase for FY19 by 48% over the Adopted FY18. Other sources of income are interest, miscellaneous revenues, engineering fees and Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Revenue estimates were revised which resulted in a decrease to Other Taxes and Intergovernmental Revenue based on the released estimates from the Department of Revenue.**
- **Transfers In increased due to a Transfer from the Designated Ad Valorem Tax (DAT) to support transportation increases.**

102-TRANSPORTATION TRUST FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Other Taxes	\$ 9,016,672	\$ 9,763,920	\$ 9,443,105	\$(320,815)	\$ 426,433
Permits, Fees & Special Assessments	\$ 180,250	\$ 242,588	\$ 242,588	\$ 0	\$ 62,338
Intergovernmental Revenue	\$ 2,008,303	\$ 1,887,717	\$ 1,892,592	\$ 4,875	\$(115,711)
Charges For Services	\$ 29,324	\$ 39,927	\$ 39,927	\$ 0	\$ 10,603
Miscellaneous Revenues	\$ 41,496	\$ 20,000	\$ 20,000	\$ 0	\$(21,496)
Less 5% Statutory Reduction	\$(563,801)	\$(597,707)	\$(581,910)	\$ 15,797	\$(18,109)
Subtotal:	\$ 10,712,244	\$ 11,356,445	\$ 11,056,302	\$(300,143)	\$ 344,058
Transfers In	\$ 7,120,845	\$ 9,836,049	\$ 10,534,352	\$ 698,303	\$ 3,413,507
Fund Balance	\$ 3,751,029	\$ 1,155,752	\$ 1,155,752	\$ 0	\$(2,595,277)
REVENUES TOTAL:	\$ 21,584,118	\$ 22,348,246	\$ 22,746,406	\$ 398,160	\$ 1,162,288
EXPENDITURES:					
Personal Services	\$ 10,476,101	\$ 10,318,138	\$ 10,488,900	\$ 170,762	\$ 12,799
Operating Expenses	\$ 6,839,356	\$ 7,885,964	\$ 8,369,960	\$ 483,996	\$ 1,530,604
Capital Outlay	\$ 463,375	\$ 358,120	\$ 358,120	\$ 0	\$(105,255)
Debt Service	\$ 1,370,550	\$ 1,371,151	\$ 1,371,151	\$ 0	\$ 601
Subtotal:	\$ 19,149,382	\$ 19,933,373	\$ 20,588,131	\$ 654,758	\$ 1,438,749
Transfers Out	\$ 2,237,856	\$ 2,414,873	\$ 2,158,275	\$(256,598)	\$(79,581)
Reserves - Operating	\$ 196,880	\$ 0	\$ 0	\$ 0	\$(196,880)
EXPENDITURES TOTAL:	\$ 21,584,118	\$ 22,348,246	\$ 22,746,406	\$ 398,160	\$ 1,162,288

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	5,242,232	6,986,340	6,986,340	4,999,792	7,021,033	34,693
5120002 - Disaster Relief	264,409	0	0	74,265	0	0
5122000 - Car Allowance	3,150	3,150	3,150	3,413	3,150	0
5130001 - Vacancy Factor	0	-123,013	-123,013	0	-123,902	-889
5140000 - Overtime	46,625	53,896	53,896	53,798	58,756	4,860
5140003 - Overtime- Disaster Relief	70,721	0	0	20,605	0	0
5140098 - H Mathew Force Labor	-22,620	0	0	0	0	0
5150300 - Class C Meals	39	0	0	0	0	0
5160000 - Compensated Annual Leave	311,909	0	0	291,842	0	0
5160010 - Compensated Ann Leave Payoff	43,966	0	0	15,182	0	0
5160020 - Compensated Admin Leave	34,339	0	0	39,833	0	0
5170000 - Compensated Sick Leave	189,557	0	0	186,878	0	0
5170010 - Compensated Sick Leave Payoff	27,136	0	0	5,810	0	0
5210000 - Fica Taxes	457,769	537,776	537,776	416,301	541,624	3,848
5220000 - Retirement Contributions	542,551	629,739	629,739	512,802	652,720	22,981
5230000 - Health Insurance	1,366,367	1,771,735	1,771,735	1,308,624	1,683,234	-88,501
5231000 - Life Insurance	7,232	6,614	6,614	6,751	6,665	51
5232000 - Dental Insurance	35,313	40,819	40,819	31,886	40,554	-265
5233000 - Lt Disability Insurance	9,660	11,600	11,600	9,013	11,675	75
5233100 - St Disability Insurance	17,852	15,489	15,489	16,668	15,595	106
5240000 - Workers' Compensation	445,031	541,956	541,956	388,799	577,796	35,840
Personal Services:	\$9,093,240	\$10,476,101	\$10,476,101	\$8,382,261	\$10,488,900	\$12,799
Operating Expenses:						
5310000 - Professional Services	771,936	1,332,500	1,543,836	813,127	1,653,650	321,150
5310006 - Legal Fees	215	0	0	6,206	0	0
5312000 - Tax Collector Fees	33	0	0	0	0	0
5340000 - Other Contractual Services	531,244	794,981	794,981	299,725	956,281	161,300
5340005 - LYNX	7,088,852	0	0	0	0	0
5400000 - Travel And Per Diem	3,421	4,790	4,790	1,867	10,328	5,538
5410000 - Communications	10,852	13,944	13,944	8,943	16,883	2,939
5420000 - Freight & Postage Services	3,120	5,620	5,620	2,297	4,150	-1,470
5430000 - Utility Services	427,080	587,322	587,322	350,312	687,687	100,365
5440000 - Rentals And Leases	9,081	21,016	21,016	2,782	22,866	1,850
5450000 - Insurance	207,575	139,116	139,116	139,116	328,542	189,426
5450502 - Insurance Claims - Prop & Casualty	77,707	100,768	100,768	100,768	77,707	-23,061
5460000 - Repair & Maintenance Svcs	738,871	1,063,106	1,197,225	531,335	1,555,691	492,585
5460008 - R&M Parking re-paving	0	1,000	1,000	0	0	-1,000
5462000 - Rep & Maint-automotive	751,435	687,294	687,294	576,676	693,294	6,000
5470000 - Printing And Binding	343	1,120	1,120	919	1,220	100
5490000 - Oth Current Chgs & Obligations	19,866	750	750	702	750	0
5490011 - Cash over/shorts	0	0	0	0	0	0
5490090 - Property Taxes	0	0	0	625	0	0
5490501 - OH-Workers' Compensation	35,589	47,106	47,106	47,106	55,949	8,843
5490502 - OH-Property & Liability Insurance	31,405	18,653	18,653	18,653	63,411	44,758
5490503 - OH-Dental Insurance	6,601	7,825	7,825	7,825	8,380	555
5490504 - OH-Health Insurance	28,556	38,979	38,979	38,979	39,492	513
5490505 - OH-Life/AD&D, STD, LTD	16,080	9,547	9,547	9,547	8,754	-793
5490509 - OH-Fleet Oversight	0	0	0	0	15,908	15,908

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490510 - OH-Fleet Maint	0	5,772	5,772	2,886	0	-5,772
5490511 - OH-Fleet Fuel	0	0	0	0	29,520	29,520
5511000 - Office Supplies	8,707	9,720	9,720	11,837	11,624	1,904
5512000 - Office Equipment	1,417	6,300	6,300	5,446	0	-6,300
5520000 - Operating Supplies	21,236	28,903	28,903	32,428	34,333	5,430
5520010 - Computer Software	2,674	11,863	11,863	9,248	7,870	-3,993
5520020 - Computer Hardware, Non-Capital	0	9,629	9,629	7,834	9,300	-329
5520021 - Computer Hardware, Operating	60	0	0	0	0	0
5521000 - Gas & Oil	369,084	402,678	402,678	397,223	462,770	60,092
5522000 - Chemicals	39,116	40,000	40,000	36,398	40,000	0
5524000 - Oper Supp-miscellaneous	14,226	20,600	20,600	14,638	20,600	0
5524500 - Cleaning Supplies	0	650	650	0	0	-650
5525000 - Tools	22,936	30,598	30,598	17,225	24,513	-6,085
5530000 - Road Materials & Supplies	1,174,204	1,215,114	1,215,114	677,496	1,334,964	119,850
5540000 - Books,pubs,subs & Memberships	610	153,576	153,576	151,640	158,713	5,137
5541000 - Registration Fees	13,091	16,396	16,396	12,349	14,694	-1,702
5550000 - Training	2,735	12,120	12,120	4,040	20,116	7,996
5560098 - H Mathew Prev Measures	-39,648	0	0	0	0	0
Operating Expenses:	\$12,390,308	\$6,839,356	\$7,184,811	\$4,338,199	\$8,369,960	\$1,530,604
Capital Outlay:						
5640000 - Machinery & Equipment	195,244	140,775	90,775	22,154	153,920	13,145
5640020 - Computer Hardware, Capital	4,791	26,000	26,000	7,525	6,300	-19,700
5640100 - Vehicles	143,851	0	0	0	99,300	99,300
5650000 - Construction In Progress	3,986,775	292,500	292,500	34,858	98,600	-193,900
5680010 - Computer Software, Capital	11,071	4,100	4,100	0	0	-4,100
Capital Outlay:	\$4,341,732	\$463,375	\$413,375	\$64,537	\$358,120	-\$105,255
Debt Service:						
5710000 - Principal	16,712	816,418	816,418	816,418	837,429	21,011
5720000 - Interest	537,838	554,132	554,132	554,132	533,722	-20,410
Debt Service:	\$554,550	\$1,370,550	\$1,370,550	\$1,370,550	\$1,371,151	\$601
Transfers Out:						
5910001 - Tran Out-general Fund	2,219,928	2,176,710	2,176,710	2,176,710	2,068,903	-107,807
5910158 - Tran Out-intergov Radio Commun	16,724	18,591	18,591	18,591	20,492	1,901
5910189 - Tran Out - 2nd LOFT	2,423,402	0	0	0	0	0
5910510 - Tran Out Fleet	802,277	42,555	42,555	42,555	0	-42,555
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	68,880	68,880
Transfers Out:	\$5,462,331	\$2,237,856	\$2,237,856	\$2,237,856	\$2,158,275	-\$79,581
Reserves - Operating:						
5990020 - Reserve For Contingency	0	196,880	196,880	0	0	-196,880
Reserves - Operating:	\$0	\$196,880	\$196,880	\$0	\$0	-\$196,880
TOTAL EXPENDITURES:	\$31,842,161	\$21,584,118	\$21,879,573	\$16,393,403	\$22,746,406	\$1,162,288

FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration. For FY19, revenues will support \$65,669 of the required funding for the Drug Court program.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. FY19 total revenues are estimated to decrease 13.75% from the FY18 Adopted Budget based on current year collection trends.

There were no changes between the Recommended and Tentative Budgets.

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 81,827	\$ 72,644	\$ 72,644	\$ 0	\$(9,183)
<u>Less 5% Statutory Reduction</u>	<u>\$(4,091)</u>	<u>\$(3,632)</u>	<u>\$(3,632)</u>	<u>\$ 0</u>	<u>\$ 459</u>
Subtotal:	<u>\$ 77,736</u>	<u>\$ 69,012</u>	<u>\$ 69,012</u>	<u>\$ 0</u>	<u>\$(8,724)</u>
<u>Fund Balance</u>	<u>\$ 2,281</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,281)</u>
REVENUES TOTAL:	<u><u>\$ 80,017</u></u>	<u><u>\$ 69,012</u></u>	<u><u>\$ 69,012</u></u>	<u><u>\$ 0</u></u>	<u><u>\$(11,005)</u></u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 80,017</u>	<u>\$ 69,012</u>	<u>\$ 69,012</u>	<u>\$ 0</u>	<u>\$(11,005)</u>
EXPENDITURES TOTAL:	<u><u>\$ 80,017</u></u>	<u><u>\$ 69,012</u></u>	<u><u>\$ 69,012</u></u>	<u><u>\$ 0</u></u>	<u><u>\$(11,005)</u></u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 103 - DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	65,346	80,017	80,851	57,498	69,012	-11,005
Transfers Out:	\$65,346	\$80,017	\$80,851	\$57,498	\$69,012	-\$11,005
TOTAL EXPENDITURES:	\$65,346	\$80,017	\$80,851	\$57,498	\$69,012	-\$11,005

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budget include:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager as well as selections made during Open Enrollment for Health and Dental Insurance and the addition of 2 Full Time Equivalent (FTE) positions for a Chief Facilities Engineer and a Maintenance Worker. These increases were partially offset by a decrease due to the reallocation of the remaining positions tied to the Stadium; two positions are being transferred to Fund 148 – Building Fund and the Temporary Spring Training Staff positions are being eliminated (.22 FTE's).**
- **Operating Expenses decreased due to the reallocation of the Promotion & Marketing budget for Osceola CVB across all three TDT Funds. This decrease was partially offset by an increase to Tax Collector Fees based on an increase to Revenues as well as adjustments to Property & Liability Insurance rates and Overhead Allocations.**
- **Transfers Out increased to consolidate the budget for the Lake Toho Everglades Water Restoration Project into the appropriate capital project fund (Fund 315 – General Capital Outlay Fund) also due to the updated Cost Allocation Plan and this Fund's share of the Fleet Fuel Proximity project.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. For FY19, it is estimated that TDT taxes will increase \$2,222,994 over the FY18 Adopted Budget based on current year's upward trend in collections. Staff will continue to review this projection and adjust throughout the budget process if appropriate. In addition, this Fund also generates interest on the Fund's balance and also carries a significant Balance Forward of which \$20m is currently committed toward the project noted above.

Changes between the Recommended and Tentative Budget include:

- **Revenue projections were revised, which resulted in an increase for Other Taxes and Fund Balance.**

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Other Taxes	\$ 32,592,849	\$ 34,815,843	\$ 36,342,448	\$ 1,526,605	\$ 3,749,599
Charges For Services	\$ 2,484,048	\$ 2,293,592	\$ 2,293,592	\$ 0	\$(190,456)
Miscellaneous Revenues	\$ 1,122,235	\$ 457,235	\$ 457,235	\$ 0	\$(665,000)
Less 5% Statutory Reduction	\$(1,809,956)	\$(1,878,333)	\$(1,954,663)	\$(76,330)	\$(144,707)
Subtotal:	\$ 34,389,176	\$ 35,688,337	\$ 37,138,612	\$ 1,450,275	\$ 2,749,436
Other Sources	\$ 120,000	\$ 148,273	\$ 148,273	\$ 0	\$ 28,273
Fund Balance	\$ 56,103,776	\$ 31,307,783	\$ 38,556,787	\$ 7,249,004	\$(17,546,989)
REVENUES TOTAL:	\$ 90,612,952	\$ 67,144,393	\$ 75,843,672	\$ 8,699,279	\$(14,769,280)
EXPENDITURES:					
Personal Services	\$ 2,837,110	\$ 1,993,852	\$ 2,357,564	\$ 363,712	\$(479,546)
Operating Expenses	\$ 24,560,463	\$ 26,846,559	\$ 20,471,695	\$(6,374,864)	\$(4,088,768)
Capital Outlay	\$ 13,950,963	\$ 4,265,256	\$ 4,265,256	\$ 0	\$(9,685,707)
Subtotal:	\$ 41,348,536	\$ 33,105,667	\$ 27,094,515	\$(6,011,152)	\$(14,254,021)
Transfers Out	\$ 4,858,139	\$ 4,983,723	\$ 12,988,751	\$ 8,005,028	\$ 8,130,612
Reserves - Operating	\$ 7,870,234	\$ 8,487,321	\$ 8,487,321	\$ 0	\$ 617,087
Reserves - Capital	\$ 34,433,880	\$ 0	\$ 0	\$ 0	\$(34,433,880)
Reserves - Assigned	\$ 0	\$ 20,000,000	\$ 20,000,000	\$ 0	\$ 20,000,000
Reserves - Stability	\$ 2,102,163	\$ 567,682	\$ 7,273,085	\$ 6,705,403	\$ 5,170,922
EXPENDITURES TOTAL:	\$ 90,612,952	\$ 67,144,393	\$ 75,843,672	\$ 8,699,279	\$(14,769,280)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,476,665	1,936,592	1,936,592	1,212,562	1,648,438	-288,154
5120002 - Disaster Relief	7,287	0	0	519	0	0
5130000 - Other Salaries & Wages	97,223	0	0	86,151	0	0
5130001 - Vacancy Factor	0	-35,535	-35,535	0	-29,945	5,590
5140000 - Overtime	106,275	94,673	94,673	115,277	62,170	-32,503
5140003 - Overtime- Disaster Relief	1,132	0	0	0	0	0
5150300 - Class C Meals	0	0	0	4	0	0
5160000 - Compensated Annual Leave	98,622	0	0	65,015	0	0
5160010 - Compensated Ann Leave Payoff	20,361	0	0	18,141	0	0
5160020 - Compensated Admin Leave	10,122	0	0	8,989	0	0
5170000 - Compensated Sick Leave	37,097	0	0	51,344	0	0
5170010 - Compensated Sick Leave Payoff	8,979	0	0	23,305	0	0
5170020 - Sick Bank Leave	0	0	0	5,110	0	0
5210000 - Fica Taxes	139,251	155,417	155,417	118,617	130,884	-24,533
5220000 - Retirement Contributions	147,760	163,989	163,989	120,256	136,105	-27,884
5230000 - Health Insurance	345,586	403,476	403,476	291,039	328,350	-75,126
5231000 - Life Insurance	1,937	1,858	1,858	1,509	1,594	-264
5232000 - Dental Insurance	10,433	10,805	10,805	7,929	8,441	-2,364
5233000 - Lt Disability Insurance	2,586	3,278	3,278	2,014	2,823	-455
5233100 - St Disability Insurance	4,780	4,361	4,361	3,726	3,756	-605
5240000 - Workers' Compensation	77,774	98,196	98,196	62,640	64,948	-33,248
5250000 - Unemployment Compensation	0	0	0	1	0	0
Personal Services:	\$2,593,869	\$2,837,110	\$2,837,110	\$2,194,148	\$2,357,564	-\$479,546
Operating Expenses:						
5310000 - Professional Services	552,438	873,093	1,126,860	385,353	1,176,741	303,648
5310006 - Legal Fees	0	0	0	28,359	0	0
5312000 - Tax Collector Fees	516,432	488,893	488,893	452,211	545,137	56,244
5340000 - Other Contractual Services	15,374,958	17,010,801	16,065,722	15,990,526	12,685,408	-4,325,393
5340001 - Miscellaneous Contractual Svcs	5,344	0	0	0	0	0
5340008 - Other Contractual Svc- Auction	573	0	0	0	0	0
5400000 - Travel And Per Diem	23,710	38,800	38,900	26,689	13,381	-25,419
5410000 - Communications	86,621	101,038	101,038	69,415	69,913	-31,125
5420000 - Freight & Postage Services	1,933	2,000	2,000	58	900	-1,100
5430000 - Utility Services	375,759	468,748	468,748	306,913	160,240	-308,508
5440000 - Rentals And Leases	28,455	56,520	56,520	24,225	22,450	-34,070
5450000 - Insurance	248,603	155,300	155,300	155,300	135,921	-19,379
5460000 - Repair & Maintenance Svcs	1,211,847	2,296,515	3,267,632	1,358,758	2,950,725	654,210
5460008 - R&M Parking re-paving	104,196	68,000	68,000	68,000	83,500	15,500
5462000 - Rep & Maint-automotive	4,621	6,700	6,700	1,542	4,900	-1,800
5470000 - Printing And Binding	1,783	4,850	4,850	2,954	10,350	5,500
5480000 - Promotional Activities	1,948,808	2,004,405	1,004,405	549,180	22,000	-1,982,405
5480002 - PCRA-Line Items	0	0	644,850	648,814	1,148,800	1,148,800
5480003 - WPRA-Line Items	0	0	105,050	100,950	105,950	105,950
5480004 - Marketing & Event Mgmt	0	0	250,000	238,340	300,000	300,000
5480005 - Other Contractual Obligations	0	0	0	0	21,000	21,000
5480006 - Accomodations	0	0	0	0	45,000	45,000
5480007 - Production	0	0	0	0	200,000	200,000
5480008 - Tailgating Experience	0	0	0	0	45,000	45,000

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5480009 - Venue - O & M	0	0	0	0	200,000	200,000
5490000 - Oth Current Chgs & Obligations	396,335	417,940	432,940	32,623	152,435	-265,505
5490011 - Cash over/shorts	26	0	0	-3	0	0
5490018 - Other Current Chgs & Obligations-E	0	100,000	100,000	0	100,000	0
5490500 - Reimbursement Of Py Revenue	2,483	0	0	0	0	0
5490501 - OH-Workers' Compensation	11,866	15,388	15,388	15,388	14,698	-690
5490502 - OH-Property & Liability Insurance	32,454	17,610	17,610	17,610	26,234	8,624
5490503 - OH-Dental Insurance	2,208	2,499	2,499	2,499	2,183	-316
5490504 - OH-Health Insurance	9,512	12,475	12,475	12,475	10,366	-2,109
5490505 - OH-Life/AD&D, STD, LTD	11,570	6,630	6,630	6,630	5,054	-1,576
5490509 - OH-Fleet Oversight	0	0	0	0	679	679
5490510 - OH-Fleet Maint	0	908	908	454	0	-908
5490511 - OH-Fleet Fuel	0	0	0	0	1,260	1,260
5511000 - Office Supplies	4,924	8,300	8,300	5,962	5,800	-2,500
5512000 - Office Equipment	1,463	5,300	5,300	0	0	-5,300
5520000 - Operating Supplies	237,302	207,840	207,840	110,992	55,530	-152,310
5520010 - Computer Software	0	0	0	328	0	0
5520020 - Computer Hardware, Non-Capital	8,064	987	987	648	6,074	5,087
5521000 - Gas & Oil	22,953	29,490	29,490	19,554	18,817	-10,673
5522000 - Chemicals	98,618	139,600	139,600	88,581	111,300	-28,300
5524500 - Cleaning Supplies	813	1,000	1,000	1,424	1,800	800
5525000 - Tools	1,966	1,800	1,800	878	6,275	4,475
5528000 - Medicine	0	0	0	0	100	100
5540000 - Books,pubs,subs & Memberships	10,510	6,223	6,223	5,711	3,524	-2,699
5550000 - Training	10,488	10,810	10,810	6,627	2,250	-8,560
Operating Expenses:	\$21,349,636	\$24,560,463	\$24,855,268	\$20,735,967	\$20,471,695	-\$4,088,768
Capital Outlay:						
5610000 - Land	0	0	0	905,689	0	0
5630000 - Improv Other Than Bldgs	0	50,000	50,000	0	87,456	37,456
5640000 - Machinery & Equipment	468,098	396,600	284,979	102,419	227,600	-169,000
5640020 - Computer Hardware, Capital	6,499	0	0	0	0	0
5646000 - Other Equipment	3,357	0	0	0	0	0
5650000 - Construction In Progress	-1,822,859	13,504,363	41,243,547	15,638,897	3,950,200	-9,554,163
Capital Outlay:	-\$1,344,905	\$13,950,963	\$41,578,526	\$16,647,005	\$4,265,256	-\$9,685,707
Grants and Aids:						
5820000 - Aids To Private Organization	0	0	200,000	0	0	0
Grants and Aids:	\$0	\$0	\$200,000	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	1,021,958	1,584,898	1,584,898	1,584,898	4,244,110	2,659,212
5910158 - Tran Out-intergov Radio Commun	15,177	17,362	17,362	17,362	0	-17,362
5910240 - Tran Out-TDT Revenue Refunding a	3,410,141	3,255,879	3,255,879	3,255,879	3,255,879	0
5910315 - Tran Out-General Capital Outlay Ful	0	0	0	0	5,485,822	5,485,822
5910510 - Tran Out Fleet	3,651	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	2,940	2,940
Transfers Out:	\$4,450,927	\$4,858,139	\$4,858,139	\$4,858,139	\$12,988,751	\$8,130,612
Reserves - Operating:						

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990010 - Reserve For Cash	0	5,829,821	5,829,821	0	6,195,020	365,199
5990020 - Reserve For Contingency	0	2,040,413	3,640,102	0	2,292,301	251,888
Reserves - Operating:	\$0	\$7,870,234	\$9,469,923	\$0	\$8,487,321	\$617,087
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	22,901,880	106,481	0	0	-22,901,880
5990041 - Res For Capital - Designated	0	11,532,000	0	0	0	-11,532,000
Reserves - Capital:	\$0	\$34,433,880	\$106,481	\$0	\$0	-\$34,433,880
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	20,000,000	0	20,000,000	20,000,000
Reserves - Assigned:	\$0	\$0	\$20,000,000	\$0	\$20,000,000	\$20,000,000
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,102,163	0	0	7,273,085	5,170,922
Reserves - Stability:	\$0	\$2,102,163	\$0	\$0	\$7,273,085	\$5,170,922
TOTAL EXPENDITURES:	\$27,049,527	\$90,612,952	\$103,905,447	\$44,435,259	\$75,843,672	-\$14,769,280

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

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

This Fund does not support Personal Services.

Changes between the Recommended and Tentative Budget include:

- **Operating Expenses increased due to the reallocation of the Promotion & Marketing budget for Osceola CVB across all three TDT Funds.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budget include:

- **Revenue projections were revised, which resulted in an increase for Other Taxes.**

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Other Taxes	\$ 8,148,212	\$ 8,703,961	\$ 9,085,612	\$ 381,651	\$ 937,400
Miscellaneous Revenues	\$ 64,552	\$ 64,552	\$ 64,552	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(410,638)	\$(438,426)	\$(457,508)	\$(19,082)	\$(46,870)
Subtotal:	\$ 7,802,126	\$ 8,330,087	\$ 8,692,656	\$ 362,569	\$ 890,530
Other Sources	\$ 20,000	\$ 37,069	\$ 37,069	\$ 0	\$ 17,069
Fund Balance	\$ 18,099,956	\$ 18,546,584	\$ 18,546,584	\$ 0	\$ 446,628
REVENUES TOTAL:	\$ 25,922,082	\$ 26,913,740	\$ 27,276,309	\$ 362,569	\$ 1,354,227
EXPENDITURES:					
Operating Expenses	\$ 2,453,074	\$ 5,534,582	\$ 11,761,651	\$ 6,227,069	\$ 9,308,577
Subtotal:	\$ 2,453,074	\$ 5,534,582	\$ 11,761,651	\$ 6,227,069	\$ 9,308,577
Transfers Out	\$ 4,448,854	\$ 4,410,589	\$ 4,455,983	\$ 45,394	\$ 7,129
Reserves - Operating	\$ 6,310,641	\$ 4,756,011	\$ 4,756,011	\$ 0	\$(1,554,630)
Reserves - Capital	\$ 11,000,000	\$ 8,152,434	\$ 1,931,090	\$(6,221,344)	\$(9,068,910)
Reserves - Stability	\$ 1,709,513	\$ 4,060,124	\$ 4,371,574	\$ 311,450	\$ 2,662,061
EXPENDITURES TOTAL:	\$ 25,922,082	\$ 26,913,740	\$ 27,276,309	\$ 362,569	\$ 1,354,227

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 105 - FIFTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310006 - Legal Fees	0	0	0	4,163	0	0
5312000 - Tax Collector Fees	129,108	122,223	122,223	113,053	136,284	14,061
5340000 - Other Contractual Services	0	0	3,323,188	2,611,297	9,294,516	9,294,516
5490000 - Oth Current Chgs & Obligations	2,402,688	2,330,851	2,330,851	0	2,330,851	0
Operating Expenses:	\$2,531,796	\$2,453,074	\$5,776,262	\$2,728,512	\$11,761,651	\$9,308,577
Transfers Out:						
5910001 - Tran Out-general Fund	112,794	141,516	141,516	141,516	197,175	55,659
5910204 - Tran Out-TDT Rev Bnds Series 2012	490,069	644,414	644,414	644,414	594,775	-49,639
5910240 - Tran Out-TDT Revenue Refunding a	2,389,419	2,281,330	2,281,330	2,281,330	2,282,135	805
5910243 - Transfer Out - 243	1,654,078	1,381,594	1,381,594	1,381,594	1,381,898	304
Transfers Out:	\$4,646,360	\$4,448,854	\$4,448,854	\$4,448,854	\$4,455,983	\$7,129
Reserves - Operating:						
5990010 - Reserve For Cash	0	5,620,695	5,620,695	0	4,068,811	-1,551,884
5990020 - Reserve For Contingency	0	689,946	689,946	0	687,200	-2,746
Reserves - Operating:	\$0	\$6,310,641	\$6,310,641	\$0	\$4,756,011	-\$1,554,630
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,000,000	8,152,434	0	1,931,090	-9,068,910
Reserves - Capital:	\$0	\$11,000,000	\$8,152,434	\$0	\$1,931,090	-\$9,068,910
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,709,513	4,409,041	0	4,371,574	2,662,061
Reserves - Stability:	\$0	\$1,709,513	\$4,409,041	\$0	\$4,371,574	\$2,662,061
TOTAL EXPENDITURES:	\$7,178,156	\$25,922,082	\$29,097,232	\$7,177,366	\$27,276,309	\$1,354,227

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

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

This Fund does not support Personal Services.

Changes between the Recommended and Tentative Budget include:

- **Operating Expenses increased due to the reallocation of the Promotion & Marketing budget for Osceola CVB across all three TDT Funds.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budget include:

- **Revenue projections were revised, which resulted in an increase for Other Taxes and a decrease in Fund Balance.**

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Other Taxes	\$ 8,148,212	\$ 8,703,961	\$ 9,085,612	\$ 381,651	\$ 937,400
Miscellaneous Revenues	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(408,911)	\$(436,698)	\$(455,781)	\$(19,083)	\$(46,870)
Subtotal:	\$ 7,769,301	\$ 8,297,263	\$ 8,659,831	\$ 362,568	\$ 890,530
Fund Balance	\$ 6,038,952	\$ 5,915,560	\$ 4,915,560	\$(1,000,000)	\$(1,123,392)
REVENUES TOTAL:	\$ 13,808,253	\$ 14,212,823	\$ 13,575,391	\$(637,432)	\$(232,862)
EXPENDITURES:					
Operating Expenses	\$ 7,270,287	\$ 6,276,903	\$ 7,430,801	\$ 1,153,898	\$ 160,514
Subtotal:	\$ 7,270,287	\$ 6,276,903	\$ 7,430,801	\$ 1,153,898	\$ 160,514
Transfers Out	\$ 141,638	\$ 151,916	\$ 200,177	\$ 48,261	\$ 58,539
Reserves - Operating	\$ 2,135,849	\$ 1,769,618	\$ 1,769,618	\$ 0	\$(366,231)
Reserves - Stability	\$ 4,260,479	\$ 6,014,386	\$ 4,174,795	\$(1,839,591)	\$(85,684)
EXPENDITURES TOTAL:	\$ 13,808,253	\$ 14,212,823	\$ 13,575,391	\$(637,432)	\$(232,862)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 106 - SIXTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	129,108	122,223	122,223	113,053	136,284	14,061
5340000 - Other Contractual Services	10,362,359	6,648,064	7,123,686	6,673,557	6,294,517	-353,547
5400000 - Travel And Per Diem	0	0	2,000	424	0	0
5440000 - Rentals And Leases	0	0	0	40,679	0	0
5470000 - Printing And Binding	0	0	2,000	2,959	0	0
5480000 - Promotional Activities	1,064,224	500,000	0	71,762	1,000,000	500,000
5480002 - PCRA-Line Items	0	0	481,250	462,046	0	0
5480004 - Marketing & Event Mgmt	0	0	0	50,520	0	0
5480005 - Other Contractual Obligations	0	0	21,000	1,000	0	0
5480006 - Accomodations	0	0	45,000	21,426	0	0
5480007 - Production	0	0	250,000	104,270	0	0
5480008 - Tailgating Experience	0	0	45,450	26,146	0	0
5480009 - Venue - O & M	0	0	225,000	11,000	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	122,097	0	0
Operating Expenses:	\$11,555,691	\$7,270,287	\$8,317,609	\$7,700,938	\$7,430,801	\$160,514
Transfers Out:						
5910001 - Tran Out-general Fund	111,952	141,638	141,638	141,638	200,177	58,539
Transfers Out:	\$111,952	\$141,638	\$141,638	\$141,638	\$200,177	\$58,539
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,455,206	1,455,206	0	1,193,549	-261,657
5990020 - Reserve For Contingency	0	680,643	680,643	0	576,069	-104,574
Reserves - Operating:	\$0	\$2,135,849	\$2,135,849	\$0	\$1,769,618	-\$366,231
Reserves - Stability:						
5990080 - Reserve For Stability	0	4,260,479	2,375,633	0	4,174,795	-85,684
Reserves - Stability:	\$0	\$4,260,479	\$2,375,633	\$0	\$4,174,795	-\$85,684
TOTAL EXPENDITURES:	\$11,667,643	\$13,808,253	\$12,970,729	\$7,842,576	\$13,575,391	-\$232,862

FUND 107 – LIBRARY DISTRICT

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental plan selections made during Open Enrollment.**
- **Operating Expenses increased primarily due to anticipated grant funding from the Friends of the Library as well as Overhead allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan and this Fund's share of the Fleet Fuel Proximity project.**
- **Reserves were adjusted to offset the changes noted above not associated with grant funding as well as the reduction in Revenue listed below.**

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY19 Budget reflects an increase of 10.69% in Ad Valorem (\$738,877) which is calculated at the same millage rate (0.3000) as FY18. Other sources of revenue are fees, which are updated annually, a State grant, Interest, Miscellaneous Revenues and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Intergovernmental Revenue decreased due to the revised estimate for the Library State Grant.**
- **Miscellaneous Revenues increased due to anticipated grant revenue from the Friends of the Library.**

107-LIBRARY DISTRICT FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Current Ad Valorem Taxes	\$ 6,914,756	\$ 7,653,633	\$ 7,653,633	\$ 0	\$ 738,877
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 183,512	\$ 200,428	\$ 166,946	\$(33,482)	\$(16,566)
Charges For Services	\$ 88,067	\$ 84,862	\$ 84,862	\$ 0	\$(3,205)
Judgment, Fines & Forfeits	\$ 55,787	\$ 35,000	\$ 35,000	\$ 0	\$(20,787)
Miscellaneous Revenues	\$ 114,543	\$ 118,907	\$ 148,907	\$ 30,000	\$ 34,364
Less 5% Statutory Reduction	\$(358,008)	\$(393,970)	\$(395,470)	\$(1,500)	\$(37,462)
Subtotal:	\$ 7,000,657	\$ 7,700,860	\$ 7,695,878	\$(4,982)	\$ 695,221
Fund Balance	\$ 3,549,553	\$ 3,179,251	\$ 3,179,251	\$ 0	\$(370,302)
REVENUES TOTAL:	\$ 10,550,210	\$ 10,880,111	\$ 10,875,129	\$(4,982)	\$ 324,919
EXPENDITURES:					
Personal Services	\$ 57,088	\$ 57,131	\$ 58,725	\$ 1,594	\$ 1,637
Operating Expenses	\$ 6,090,708	\$ 6,346,556	\$ 6,378,600	\$ 32,044	\$ 287,892
Capital Outlay	\$ 666,774	\$ 231,000	\$ 231,000	\$ 0	\$(435,774)
Debt Service	\$ 557,791	\$ 557,791	\$ 557,791	\$ 0	\$ 0
Subtotal:	\$ 7,372,361	\$ 7,192,478	\$ 7,226,116	\$ 33,638	\$(146,245)
Transfers Out	\$ 529,209	\$ 579,301	\$ 1,149,509	\$ 570,208	\$ 620,300
Reserves - Operating	\$ 1,407,865	\$ 1,481,159	\$ 1,620,303	\$ 139,144	\$ 212,438
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 961,879	\$ 1,348,277	\$ 600,305	\$(747,972)	\$(361,574)
EXPENDITURES TOTAL:	\$ 10,550,210	\$ 10,880,111	\$ 10,875,129	\$(4,982)	\$ 324,919

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	35,820	46,286	46,286	37,956	47,679	1,393
5120002 - Disaster Relief	1,113	0	0	0	0	0
5130001 - Vacancy Factor	0	-810	-810	0	-835	-25
5150300 - Class C Meals	8	0	0	0	0	0
5160000 - Compensated Annual Leave	1,177	0	0	1,302	0	0
5160020 - Compensated Admin Leave	704	0	0	890	0	0
5170000 - Compensated Sick Leave	1,448	0	0	801	0	0
5210000 - Fica Taxes	3,046	3,541	3,541	3,079	3,648	107
5220000 - Retirement Contributions	3,077	3,667	3,667	3,267	3,939	272
5230000 - Health Insurance	3,221	3,916	3,916	3,464	3,812	-104
5231000 - Life Insurance	51	43	43	50	45	2
5232000 - Dental Insurance	126	145	145	127	145	0
5233000 - Lt Disability Insurance	68	77	77	67	78	1
5233100 - St Disability Insurance	126	102	102	125	105	3
5240000 - Workers' Compensation	93	121	121	94	109	-12
Personal Services:	\$50,078	\$57,088	\$57,088	\$51,222	\$58,725	\$1,637
Operating Expenses:						
5310000 - Professional Services	4,788,440	5,304,339	5,304,339	4,860,968	5,373,336	68,997
5312000 - Tax Collector Fees	122,408	138,295	138,295	133,510	153,073	14,778
5340000 - Other Contractual Services	303,187	321,700	323,500	245,787	328,100	6,400
5400000 - Travel And Per Diem	0	450	450	0	450	0
5430000 - Utility Services	190,464	258,500	258,500	147,450	258,500	0
5440000 - Rentals And Leases	271	1,500	1,500	0	1,500	0
5450000 - Insurance	43,907	25,334	25,334	25,334	25,748	414
5460000 - Repair & Maintenance Svcs	154,265	189,800	189,800	75,134	312,550	122,750
5460008 - R&M Parking re-paving	0	35,000	35,000	22,022	10,000	-25,000
5490000 - Oth Current Chgs & Obligations	175	0	0	0	0	0
5490011 - Cash over/shorts	52	0	0	43	0	0
5490400 - Bad Debt	56	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	20	0	0	34	0	0
5490501 - OH-Workers' Compensation	124	156	156	156	187	31
5490502 - OH-Property & Liability Insurance	6,668	2,936	2,936	2,936	4,970	2,034
5490503 - OH-Dental Insurance	23	26	26	26	28	2
5490504 - OH-Health Insurance	99	130	130	130	132	2
5490505 - OH-Life/AD&D, STD, LTD	55	32	32	32	29	-3
5490509 - OH-Fleet Oversight	0	0	0	0	291	291
5490510 - OH-Fleet Maint	0	109	109	55	0	-109
5490511 - OH-Fleet Fuel	0	0	0	0	540	540
5511000 - Office Supplies	0	100	100	0	0	-100
5520000 - Operating Supplies	2,707	300	31,300	21,876	30,300	30,000
5520010 - Computer Software	5,513	5,700	5,700	0	1,500	-4,200
5520020 - Computer Hardware, Non-Capital	14,639	24,300	24,300	4,569	95,365	71,065
5540000 - Books,pubs,subs & Memberships	0	0	3,750	3,533	0	0
5551001 - Reimbursements LSSI	-265,059	-217,999	-217,999	-158,517	-217,999	0
Operating Expenses:	\$5,368,013	\$6,090,708	\$6,127,258	\$5,385,077	\$6,378,600	\$287,892
Capital Outlay:						
5640020 - Computer Hardware, Capital	17,271	22,908	22,908	22,102	31,000	8,092

FUND 107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	0	47,970	0	0	0
5650000 - Construction In Progress	2,439,530	443,866	405,370	3,015	0	-443,866
5660000 - Books, Publ & Library Material	651,803	200,000	200,000	200,000	200,000	0
Capital Outlay:	\$3,108,604	\$666,774	\$676,248	\$225,117	\$231,000	-\$435,774
Debt Service:						
5710000 - Principal	469,713	479,968	479,968	399,252	490,447	10,479
5720000 - Interest	88,078	77,823	77,823	65,574	67,344	-10,479
Debt Service:	\$557,791	\$557,791	\$557,791	\$464,826	\$557,791	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	319,655	402,781	402,781	402,781	1,012,007	609,226
5910510 - Tran Out Fleet	574	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	1,260	1,260
5910704 - Transfers out-Property Appr	120,124	126,428	126,428	127,190	136,242	9,814
Transfers Out:	\$440,353	\$529,209	\$529,209	\$529,971	\$1,149,509	\$620,300
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,112,834	1,112,834	0	1,264,472	151,638
5990020 - Reserve For Contingency	0	295,031	732,921	0	355,831	60,800
Reserves - Operating:	\$0	\$1,407,865	\$1,845,755	\$0	\$1,620,303	\$212,438
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$278,896	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	961,879	1,051,145	0	600,305	-361,574
Reserves - Stability:	\$0	\$961,879	\$1,051,145	\$0	\$600,305	-\$361,574
TOTAL EXPENDITURES:	\$9,524,839	\$10,550,210	\$11,123,390	\$6,656,213	\$10,875,129	\$324,919

FUND 109 – THE 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 request funding approval by the BOCC in support of these programs.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. However, the overall FY19 revenues are based on current year actuals. Other revenue sources include Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(100)</u>	<u>\$(100)</u>	<u>\$ 0</u>	<u>\$(100)</u>
Subtotal:	\$ 0	\$ 1,900	\$ 1,900	\$ 0	\$ 1,900
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
REVENUES TOTAL:	<u>\$ 427,667</u>	<u>\$ 429,567</u>	<u>\$ 429,567</u>	<u>\$ 0</u>	<u>\$ 1,900</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 427,667</u>	<u>\$ 429,567</u>	<u>\$ 429,567</u>	<u>\$ 0</u>	<u>\$ 1,900</u>
EXPENDITURES TOTAL:	<u>\$ 427,667</u>	<u>\$ 429,567</u>	<u>\$ 429,567</u>	<u>\$ 0</u>	<u>\$ 1,900</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 109 - LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	70,000	427,667	931,205	197,160	429,567	1,900
Transfers Out:	\$70,000	\$427,667	\$931,205	\$197,160	\$429,567	\$1,900
TOTAL EXPENDITURES:	\$70,000	\$427,667	\$931,205	\$197,160	\$429,567	\$1,900

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.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental plan selections made during Open Enrollment.**
- **Operating Expenses were reduced due to the adjustments in Personal Services and Transfers Out.**
- **Transfers Out increased due to this Fund's share of the Fleet Fuel Proximity project.**

REVENUES

The SHIP program is funded by State Grants. Grant revenue anticipated for FY19 is \$1,892,239. Additional revenue sources are estimated recaptured revenues due to loan or grant award default and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Intergovernmental Revenue	\$ 1,892,239	\$ 1,892,239	\$ 1,892,239	\$ 0	\$ 0
Charges For Services	\$ 13,400	\$ 6,000	\$ 6,000	\$ 0	\$(7,400)
<u>Less 5% Statutory Reduction</u>	<u>\$(95,282)</u>	<u>\$(95,282)</u>	<u>\$(95,282)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,810,357	\$ 1,802,957	\$ 1,802,957	\$ 0	\$(7,400)
<u>Fund Balance</u>	<u>\$ 2,356,597</u>	<u>\$ 2,161,747</u>	<u>\$ 2,161,747</u>	<u>\$ 0</u>	<u>\$(194,850)</u>
REVENUES TOTAL:	<u>\$ 4,166,954</u>	<u>\$ 3,964,704</u>	<u>\$ 3,964,704</u>	<u>\$ 0</u>	<u>\$(202,250)</u>
EXPENDITURES:					
Personal Services	\$ 101,582	\$ 99,148	\$ 101,425	\$ 2,277	\$(157)
<u>Operating Expenses</u>	<u>\$ 4,065,372</u>	<u>\$ 3,865,556</u>	<u>\$ 3,862,439</u>	<u>\$(3,117)</u>	<u>\$(202,933)</u>
Subtotal:	\$ 4,166,954	\$ 3,964,704	\$ 3,963,864	\$(840)	\$(203,090)
<u>Transfers Out</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 840</u>	<u>\$ 840</u>	<u>\$ 840</u>
EXPENDITURES TOTAL:	<u>\$ 4,166,954</u>	<u>\$ 3,964,704</u>	<u>\$ 3,964,704</u>	<u>\$ 0</u>	<u>\$(202,250)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 111 - SHIP STATE HOUSING INITIATIVE PROGRAM FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	54,475	66,147	66,147	34,551	68,116	1,969
5130001 - Vacancy Factor	0	-1,157	-1,157	0	-1,192	-35
5140000 - Overtime	1,417	0	0	127	0	0
5150300 - Class C Meals	2	0	0	8	0	0
5160000 - Compensated Annual Leave	1,946	0	0	2,334	0	0
5160010 - Compensated Ann Leave Payoff	686	0	0	0	0	0
5160020 - Compensated Admin Leave	166	0	0	171	0	0
5170000 - Compensated Sick Leave	2,254	0	0	2,543	0	0
5170020 - Sick Bank Leave	0	0	0	4,404	0	0
5210000 - Fica Taxes	4,087	5,062	5,062	3,100	5,211	149
5220000 - Retirement Contributions	4,641	5,239	5,239	3,161	5,626	387
5230000 - Health Insurance	21,715	25,338	25,338	13,487	22,719	-2,619
5231000 - Life Insurance	69	62	62	53	64	2
5232000 - Dental Insurance	423	464	464	284	464	0
5233000 - Lt Disability Insurance	92	109	109	70	112	3
5233100 - St Disability Insurance	170	146	146	129	149	3
5240000 - Workers' Compensation	138	172	172	91	156	-16
Personal Services:	\$92,279	\$101,582	\$101,582	\$64,511	\$101,425	-\$157
Operating Expenses:						
5310000 - Professional Services	257	300	300	0	300	0
5340000 - Other Contractual Services	890	0	0	0	0	0
5400000 - Travel And Per Diem	3,682	3,000	3,000	1,582	3,000	0
5410000 - Communications	0	350	350	0	200	-150
5420000 - Freight & Postage Services	44	500	500	211	500	0
5440000 - Rentals And Leases	208	300	300	87	300	0
5450000 - Insurance	0	244	244	0	435	191
5460000 - Repair & Maintenance Svcs	0	250	250	4,122	250	0
5462000 - Rep & Maint-automotive	2	500	500	0	500	0
5470000 - Printing And Binding	290	1,000	1,000	0	500	-500
5480000 - Promotional Activities	0	1,000	1,000	0	1,000	0
5488000 - Promotional-ads/media Buys	2,286	0	0	231	500	500
5490000 - Oth Current Chgs & Obligations	748,055	4,047,592	4,138,039	1,130,420	3,844,086	-203,506
5490503 - OH-Dental Insurance	0	0	0	0	7	7
5490504 - OH-Health Insurance	0	0	0	0	8	8
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	-1	-1
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5490510 - OH-Fleet Maint	0	36	36	18	0	-36
5490511 - OH-Fleet Fuel	0	0	0	0	360	360
5511000 - Office Supplies	385	1,500	1,500	1,236	1,500	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	1,491	1,500	1,500	479	1,500	0
5521000 - Gas & Oil	357	300	300	272	300	0
5540000 - Books,pubs,subs & Memberships	0	500	500	0	500	0
5541000 - Registration Fees	1,395	3,000	3,000	1,920	3,000	0
5550000 - Training	0	3,000	3,000	0	3,000	0
Operating Expenses:	\$759,342	\$4,065,372	\$4,155,819	\$1,140,578	\$3,862,439	-\$202,933
Transfers Out:						

FUND 111 - SHIP STATE HOUSING INITIATIVE PROGRAM FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910510 - Tran Out Fleet	256	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	840	840
Transfers Out:	\$256	\$0	\$0	\$0	\$840	\$840
TOTAL EXPENDITURES:	\$851,877	\$4,166,954	\$4,257,401	\$1,205,089	\$3,964,704	-\$202,250

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency 911 program which is managed by the Sheriff's Department.

Overall, the FY19 budget is projected to decreased 4% from the FY18 Adopted Budget.

Between the Recommended and Tentative Budgets, Transfers Out decreased based on the updated Cost Allocation plan which was offset by adjustments to Reserves.

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. For FY19, these fees are projected to decrease 5.8% from the FY18 Adopted Budget. Additional revenues include Balance Forward.

There were no changes between the Recommended and Tentative Budgets.

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Intergovernmental Revenue	\$ 1,486,123	\$ 1,399,677	\$ 1,399,677	\$ 0	\$(86,446)
Charges For Services	\$ 10,000	\$ 12,606	\$ 12,606	\$ 0	\$ 2,606
Miscellaneous Revenues	\$ 4,000	\$ 7,073	\$ 7,073	\$ 0	\$ 3,073
<u>Less 5% Statutory Reduction</u>	<u>\$(75,006)</u>	<u>\$(70,968)</u>	<u>\$(70,968)</u>	<u>\$ 0</u>	<u>\$ 4,038</u>
Subtotal:	\$ 1,425,117	\$ 1,348,388	\$ 1,348,388	\$ 0	\$(76,729)
<u>Fund Balance</u>	<u>\$ 1,303,676</u>	<u>\$ 1,255,172</u>	<u>\$ 1,255,172</u>	<u>\$ 0</u>	<u>\$(48,504)</u>
REVENUES TOTAL:	<u>\$ 2,728,793</u>	<u>\$ 2,603,560</u>	<u>\$ 2,603,560</u>	<u>\$ 0</u>	<u>\$(125,233)</u>
EXPENDITURES:					
Transfers Out	\$ 1,549,393	\$ 1,712,795	\$ 1,709,221	\$(3,574)	\$ 159,828
Reserves - Operating	\$ 351,774	\$ 407,638	\$ 406,043	\$(1,595)	\$ 54,269
<u>Reserves - Capital</u>	<u>\$ 827,626</u>	<u>\$ 483,127</u>	<u>\$ 488,296</u>	<u>\$ 5,169</u>	<u>\$(339,330)</u>
EXPENDITURES TOTAL:	<u>\$ 2,728,793</u>	<u>\$ 2,603,560</u>	<u>\$ 2,603,560</u>	<u>\$ 0</u>	<u>\$(125,233)</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 112 - EMERGENCY (911) COMMUNICATIONS FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	8,815	11,921	11,921	11,921	9,539	-2,382
5910705 - Transfers out-Sheriff	1,388,056	1,537,472	1,537,472	1,537,472	1,699,682	162,210
Transfers Out:	\$1,396,871	\$1,549,393	\$1,549,393	\$1,549,393	\$1,709,221	\$159,828
Reserves - Operating:						
5990010 - Reserve For Cash	0	229,602	229,602	0	283,871	54,269
5990020 - Reserve For Contingency	0	122,172	122,172	0	122,172	0
Reserves - Operating:	\$0	\$351,774	\$351,774	\$0	\$406,043	\$54,269
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	827,626	1,222,952	0	488,296	-339,330
Reserves - Capital:	\$0	\$827,626	\$1,222,952	\$0	\$488,296	-\$339,330
TOTAL EXPENDITURES:	\$1,396,871	\$2,728,793	\$3,124,119	\$1,549,393	\$2,603,560	-\$125,233

FUND 113 - BUENAVENTURA LAKES MSBU

TRENDS & ISSUES

As a result of Board action approved on June 2, 2014, the Buenaventura Lakes MSBU was repealed. The only remaining expenses associated with this Fund are those related to a BVL MSBU Drainage project, which will be funded by Fund Balance and included later on in the budget process in order to have as accurate of an estimate as possible. Once the funds are completely expended, this Fund will be closed.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The only revenue will be Fund Balance which will be included later in the budget process.

There were no changes between the Recommended and Tentative Budgets.

113-BUENAVENTURA LAKES MSBU SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Fund Balance	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
REVENUES TOTAL:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
Subtotal:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
EXPENDITURES TOTAL:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 113 - BUENAVENTURA LAKES MSBU FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	40,796	40,796	0	0	-40,796
Capital Outlay:	\$0	\$40,796	\$40,796	\$0	\$0	-\$40,796
TOTAL EXPENDITURES:	\$0	\$40,796	\$40,796	\$0	\$0	-\$40,796

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 from the Court Facilities surcharge are anticipated to decrease by 21% in FY19.

Between the Recommended and Tentative Budgets, Transfers Out increased based on the updated Cost Allocation Plan, which was offset by adjustments to Reserves.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions, based on \$30 per infraction. Other revenue sources include Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

115-COURT FACILITIES FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 1,273,482	\$ 1,215,558	\$ 1,215,558	\$ 0	\$(57,924)
Miscellaneous Revenues	\$ 58,161	\$ 58,161	\$ 58,161	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(63,673)	\$(63,686)	\$(63,686)	\$ 0	\$(13)
Subtotal:	\$ 1,267,970	\$ 1,210,033	\$ 1,210,033	\$ 0	\$(57,937)
Fund Balance	\$ 9,776,454	\$ 10,111,302	\$ 10,111,302	\$ 0	\$ 334,848
REVENUES TOTAL:	\$ 11,044,424	\$ 11,321,335	\$ 11,321,335	\$ 0	\$ 276,911
EXPENDITURES:					
Operating Expenses	\$ 103,000	\$ 181,200	\$ 181,200	\$ 0	\$ 78,200
Capital Outlay	\$ 566,286	\$ 13,500	\$ 13,500	\$ 0	\$(552,786)
Subtotal:	\$ 669,286	\$ 194,700	\$ 194,700	\$ 0	\$(474,586)
Transfers Out	\$ 660,354	\$ 661,318	\$ 667,419	\$ 6,101	\$ 7,065
Reserves - Operating	\$ 147,996	\$ 154,796	\$ 18,120	\$(136,676)	\$(129,876)
Reserves - Capital	\$ 9,566,788	\$ 10,310,521	\$ 10,441,096	\$ 130,575	\$ 874,308
EXPENDITURES TOTAL:	\$ 11,044,424	\$ 11,321,335	\$ 11,321,335	\$ 0	\$ 276,911

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 115 - COURT FACILITIES FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460000 - Repair & Maintenance Svcs	0	100,000	367,400	229,185	50,000	-50,000
5520000 - Operating Supplies	69,866	3,000	3,000	2,796	130,000	127,000
5520010 - Computer Software	0	0	0	0	1,200	1,200
Operating Expenses:	\$69,866	\$103,000	\$370,400	\$231,981	\$181,200	\$78,200
Capital Outlay:						
5640000 - Machinery & Equipment	0	125,000	0	0	0	-125,000
5640020 - Computer Hardware, Capital	0	0	0	0	13,500	13,500
5650000 - Construction In Progress	410,789	441,286	606,728	303,319	0	-441,286
Capital Outlay:	\$410,789	\$566,286	\$606,728	\$303,319	\$13,500	-\$552,786
Transfers Out:						
5910001 - Tran Out-general Fund	4,749	9,839	9,839	9,839	16,933	7,094
5910236 - Tran Out Debt Svc	650,023	650,515	650,515	650,515	650,486	-29
Transfers Out:	\$654,772	\$660,354	\$660,354	\$660,354	\$667,419	\$7,065
Reserves - Operating:						
5990010 - Reserve For Cash	0	125,086	125,086	0	0	-125,086
5990020 - Reserve For Contingency	0	22,910	22,910	0	18,120	-4,790
Reserves - Operating:	\$0	\$147,996	\$147,996	\$0	\$18,120	-\$129,876
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	9,566,788	11,176,034	0	10,441,096	874,308
Reserves - Capital:	\$0	\$9,566,788	\$11,176,034	\$0	\$10,441,096	\$874,308
TOTAL EXPENDITURES:	\$1,135,427	\$11,044,424	\$12,961,512	\$1,195,654	\$11,321,335	\$276,911

FUND 118 - HOMELESSNESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

This Fund was established in September 2009 to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the US Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. That Grant ended October 31, 2012, and a new HUD grant was received for the 2010 McKinney-Vento Continuum of Care Homeless Assistance Program "Shelter Plus Care" in the amount of \$554,760 for a five-year period. In FY13, a new grant was received for the "Shelter Plus Care 2" in the amount of \$400,140.

The FY19 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and the Shelter Plus Care 2 Grant. There are no Personal Services associated with these Grants.

In FY14, the County received a McKinney-Vento Homeless Assistance renewal grant to provide rapid re-housing for families in Osceola County. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

The Families in Transition Grant does not include Personal Services or Operating for FY19.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

For FY19, this Fund is supported by the remaining balance of the US Department Housing and Urban Development for the Shelter Plus Care Grant, and the Shelter Plus Care 2 Grant.

There were no changes between the Recommended and Tentative Budgets.

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 427,318	\$ 205,879	\$ 205,879	\$ 0	\$(221,439)
Subtotal:	\$ 427,318	\$ 205,879	\$ 205,879	\$ 0	\$(221,439)
<u>Fund Balance</u>	\$ 0	\$ 19,827	\$ 19,827	\$ 0	\$ 19,827
REVENUES TOTAL:	\$ 427,318	\$ 225,706	\$ 225,706	\$ 0	\$(201,612)
EXPENDITURES:					
<u>Operating Expenses</u>	\$ 427,318	\$ 225,706	\$ 225,706	\$ 0	\$(201,612)
Subtotal:	\$ 427,318	\$ 225,706	\$ 225,706	\$ 0	\$(201,612)
EXPENDITURES TOTAL:	\$ 427,318	\$ 225,706	\$ 225,706	\$ 0	\$(201,612)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 118 - HOMELESS PREVENTION & RAPID REHOUSING FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	287,663	387,318	410,644	179,313	225,706	-161,612
5490013 - Short Term Rent/Mortgage/Utilities	0	35,186	35,186	25,516	0	-35,186
5511000 - Office Supplies	0	2,000	2,000	0	0	-2,000
5520000 - Operating Supplies	0	2,814	2,814	0	0	-2,814
Operating Expenses:	\$287,663	\$427,318	\$450,644	\$204,829	\$225,706	-\$201,612
TOTAL EXPENDITURES:	\$287,663	\$427,318	\$450,644	\$204,829	\$225,706	-\$201,612

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3

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. NSP3 is the third round of program funding which is to be expended for the purchase and rehabilitation of approximately 30 homes in designated areas of the County. The grantor allows the County to retain 90% of the proceeds from 2nd closings to be reinvested in the program. The term of the grant was for 36 months with FY14 the final year of funding. As the funds are continued to be spent down, the grant balance will continue to be carried forward until further direction is provided by the grantor.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The Neighborhood Stabilization Program 3 was funded with a HUD grant award in the amount of \$3,239,646 to be spent over a period of three years beginning in FY12. FY19 revenues are the remaining grant funds from the prior year.

There were no changes between the Recommended and Tentative Budgets.

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 110,326	\$ 247,656	\$ 247,656	\$ 0	\$ 137,330
Subtotal:	\$ 110,326	\$ 247,656	\$ 247,656	\$ 0	\$ 137,330
<u>Fund Balance</u>	\$ 0	\$ 125,079	\$ 125,079	\$ 0	\$ 125,079
REVENUES TOTAL:	\$ 110,326	\$ 372,735	\$ 372,735	\$ 0	\$ 262,409
EXPENDITURES:					
<u>Operating Expenses</u>	\$ 110,326	\$ 372,735	\$ 372,735	\$ 0	\$ 262,409
Subtotal:	\$ 110,326	\$ 372,735	\$ 372,735	\$ 0	\$ 262,409
EXPENDITURES TOTAL:	\$ 110,326	\$ 372,735	\$ 372,735	\$ 0	\$ 262,409

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	12,803	0	0	0
5130001 - Vacancy Factor	0	0	-168	0	0	0
5210000 - Fica Taxes	0	0	734	0	0	0
5220000 - Retirement Contributions	0	0	760	0	0	0
5230000 - Health Insurance	0	0	3,644	0	0	0
5231000 - Life Insurance	0	0	12	0	0	0
5232000 - Dental Insurance	0	0	145	0	0	0
5233000 - Lt Disability Insurance	0	0	16	0	0	0
5233100 - St Disability Insurance	0	0	29	0	0	0
5240000 - Workers' Compensation	0	0	25	0	0	0
Personal Services:	\$0	\$0	\$18,000	\$0	\$0	\$0
Operating Expenses:						
5310000 - Professional Services	3,989	0	17,908	4,470	17,908	17,908
5340000 - Other Contractual Services	6,785	0	13,247	0	222,890	222,890
5420000 - Freight & Postage Services	8	0	0	0	0	0
5440000 - Rentals And Leases	18	0	0	0	0	0
5450000 - Insurance	0	0	0	0	135	135
5490000 - Oth Current Chgs & Obligations	0	110,326	586,324	0	130,802	20,476
5511000 - Office Supplies	510	0	500	0	500	500
5520000 - Operating Supplies	892	0	500	0	500	500
Operating Expenses:	\$12,202	\$110,326	\$618,479	\$4,470	\$372,735	\$262,409
TOTAL EXPENDITURES:	\$12,202	\$110,326	\$636,479	\$4,470	\$372,735	\$262,409

**FUND 123 – TDT REVENUE REFUNDING AND IMPROVEMENT
BOND SERIES 2012**

TRENDS & ISSUES

The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the additional bond money secured on top of those balances. This fund is in the process of close-out. However, as there are prior year expenditures, it is included in the FY19 budget for historical purposes.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

As this Fund is in the process of closure, there are no revenues for FY19.

There were no changes between the Recommended and Tentative Budgets.

123-TDT REF & IMP 2012 PROJECT SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 50,000	\$ 0	\$ 0	\$ 0	\$(50,000)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,500)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,500</u>
Subtotal:	\$ 47,500	\$ 0	\$ 0	\$ 0	\$(47,500)
<u>Fund Balance</u>	<u>\$ 9,406,606</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(9,406,606)</u>
REVENUES TOTAL:	<u>\$ 9,454,106</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(9,454,106)</u>
EXPENDITURES:					
<u>Capital Outlay</u>	<u>\$ 9,403,141</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(9,403,141)</u>
Subtotal:	\$ 9,403,141	\$ 0	\$ 0	\$ 0	\$(9,403,141)
<u>Reserves - Capital</u>	<u>\$ 50,965</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(50,965)</u>
EXPENDITURES TOTAL:	<u>\$ 9,454,106</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(9,454,106)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 123 - TDT REVENUE REF & IMP 2012 PROJECT FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,676,342	9,403,141	3,976,701	1,023,008	0	-9,403,141
Capital Outlay:	\$6,676,342	\$9,403,141	\$3,976,701	\$1,023,008	\$0	-\$9,403,141
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	50,965	50,965	0	0	-50,965
Reserves - Capital:	\$0	\$50,965	\$50,965	\$0	\$0	-\$50,965
TOTAL EXPENDITURES:	\$6,676,342	\$9,454,106	\$4,027,666	\$1,023,008	\$0	-\$9,454,106

FUND 124 – ENVIRONMENTAL LAND ACQUISITION FUND

TRENDS & ISSUES

Environmental Land Acquisition is part of the Environmental Lands Conservation Program managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source.

Fund 124 – Environmental Land Acquisition Fund is in the process of close-out. All allowable costs will be transferred to Fund 125 – Environmental Land Maintenance Fund.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

On July 11, 2016, the Board adopted Ordinance No. 2016-23 which amended the program, enabling the Board to deem acquisition of environmentally significant land complete. As a result, monies collected pursuant to the Ordinance are split between multiple funds. Fund 125 is for maintenance, and Funds 201, 234 and 238 for debt service.

There were no changes between the Recommended and Tentative Budgets.

124-ENVIRONMENTAL LAND ACQUISITIONS

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 124 - ENVIRONMENTAL LAND ACQUISITIONS FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	98,090	0	0	0	0	0
5910125 - Tran Out-env Land Maintenance	294,112	0	0	0	0	0
5910704 - Transfers out-Property Appr	67,510	0	0	0	0	0
Transfers Out:	\$459,712	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	1,235,591	0	0	0
Reserves - Capital:	\$0	\$0	\$1,235,591	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$459,712	\$0	\$1,235,591	\$0	\$0	\$0

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Property & Liability Insurances which was partially offset by adjustments to Overhead allocations and Tax Collector Fees.**
- **Transfers Out increased for this Fund's share of the Fleet Fuel Proximity project.**
- **Reserves were adjusted to offset the above increases.**

REVENUES

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

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The Save Osceola Maintenance millage rate included in the Tentative Budget is the same as FY18, .0500.

There were no changes between the Recommended and Tentative Budgets.

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,152,459	\$ 1,275,606	\$ 1,275,606	\$ 0	\$ 123,147
Miscellaneous Revenues	\$ 11,000	\$ 41,000	\$ 41,000	\$ 0	\$ 30,000
Less 5% Statutory Reduction	\$(58,173)	\$(65,830)	\$(65,830)	\$ 0	\$(7,657)
Subtotal:	\$ 1,105,286	\$ 1,250,776	\$ 1,250,776	\$ 0	\$ 145,490
Transfers In	\$ 32,631	\$ 0	\$ 0	\$ 0	\$(32,631)
Fund Balance	\$ 2,072,156	\$ 876,949	\$ 876,949	\$ 0	\$(1,195,207)
REVENUES TOTAL:	\$ 3,210,073	\$ 2,127,725	\$ 2,127,725	\$ 0	\$(1,082,348)
EXPENDITURES:					
Personal Services	\$ 300,473	\$ 312,462	\$ 320,411	\$ 7,949	\$ 19,938
Operating Expenses	\$ 596,529	\$ 590,379	\$ 589,819	\$(560)	\$(6,710)
Capital Outlay	\$ 739,572	\$ 42,800	\$ 42,800	\$ 0	\$(696,772)
Subtotal:	\$ 1,636,574	\$ 945,641	\$ 953,030	\$ 7,389	\$(683,544)
Transfers Out	\$ 172,828	\$ 191,427	\$ 191,847	\$ 420	\$ 19,019
Reserves - Operating	\$ 290,398	\$ 290,398	\$ 282,589	\$(7,809)	\$(7,809)
Reserves - Restricted	\$ 0	\$ 700,259	\$ 700,259	\$ 0	\$ 700,259
Reserves - Stability	\$ 1,110,273	\$ 0	\$ 0	\$ 0	\$(1,110,273)
EXPENDITURES TOTAL:	\$ 3,210,073	\$ 2,127,725	\$ 2,127,725	\$ 0	\$(1,082,348)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	175,962	209,723	209,723	158,004	233,485	23,762
5120002 - Disaster Relief	738	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,669	-3,669	0	-4,085	-416
5140000 - Overtime	116	0	0	78	0	0
5150300 - Class C Meals	6	0	0	0	0	0
5160000 - Compensated Annual Leave	13,111	0	0	13,227	0	0
5160020 - Compensated Admin Leave	1,396	0	0	1,354	0	0
5170000 - Compensated Sick Leave	7,296	0	0	5,341	0	0
5210000 - Fica Taxes	14,598	16,042	16,042	13,073	17,861	1,819
5220000 - Retirement Contributions	15,138	16,609	16,609	14,211	19,285	2,676
5230000 - Health Insurance	43,893	54,319	54,319	40,743	46,393	-7,926
5231000 - Life Insurance	245	197	197	221	221	24
5232000 - Dental Insurance	1,245	1,286	1,286	983	1,218	-68
5233000 - Lt Disability Insurance	327	344	344	296	386	42
5233100 - St Disability Insurance	606	462	462	548	513	51
5240000 - Workers' Compensation	4,174	5,160	5,160	3,919	5,134	-26
Personal Services:	\$278,849	\$300,473	\$300,473	\$251,999	\$320,411	\$19,938
Operating Expenses:						
5310000 - Professional Services	11,999	0	0	0	0	0
5312000 - Tax Collector Fees	21,459	23,049	23,049	23,213	25,512	2,463
5340000 - Other Contractual Services	20,434	44,708	40,308	19,931	34,708	-10,000
5400000 - Travel And Per Diem	2,904	2,395	2,395	1,780	1,964	-431
5410000 - Communications	2,512	3,132	3,132	2,177	3,132	0
5430000 - Utility Services	2,573	4,066	4,066	1,697	4,388	322
5440000 - Rentals And Leases	2,375	1,500	1,500	1,250	1,500	0
5450000 - Insurance	4,731	4,919	4,919	4,919	1,978	-2,941
5460000 - Repair & Maintenance Svcs	140,485	487,357	471,842	104,411	490,357	3,000
5462000 - Rep & Maint-automotive	724	1,200	1,200	1,297	1,200	0
5470000 - Printing And Binding	0	1,500	1,500	0	1,500	0
5490000 - Oth Current Chgs & Obligations	420	2,740	2,740	0	2,740	0
5490501 - OH-Workers' Compensation	1,214	1,406	1,406	1,406	1,720	314
5490502 - OH-Property & Liability Insurance	718	969	969	969	409	-560
5490503 - OH-Dental Insurance	226	234	234	234	258	24
5490504 - OH-Health Insurance	978	1,168	1,168	1,168	1,214	46
5490505 - OH-Life/AD&D, STD, LTD	535	286	286	286	264	-22
5490509 - OH-Fleet Oversight	0	0	0	0	97	97
5490510 - OH-Fleet Maint	0	36	36	18	0	-36
5490511 - OH-Fleet Fuel	0	0	0	0	180	180
5520000 - Operating Supplies	2,484	6,000	6,000	3,940	6,000	0
5520010 - Computer Software	0	0	0	350	700	700
5521000 - Gas & Oil	1,214	1,784	1,784	655	1,738	-46
5522000 - Chemicals	2,733	2,500	2,500	3,072	3,000	500
5525000 - Tools	2,124	3,100	3,100	1,584	2,600	-500
5540000 - Books,pubs,subs & Memberships	274	150	150	455	180	30
5550000 - Training	780	2,330	2,330	810	2,480	150
Operating Expenses:	\$223,896	\$596,529	\$576,614	\$175,623	\$589,819	-\$6,710
Capital Outlay:						

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	4,708	0	19,915	0	0	0
5650000 - Construction In Progress	975,570	739,572	760,750	7,435	42,800	-696,772
Capital Outlay:	\$980,278	\$739,572	\$780,665	\$7,435	\$42,800	-\$696,772
Transfers Out:						
5910001 - Tran Out-general Fund	18,181	91,577	91,577	91,577	100,735	9,158
5910510 - Tran Out Fleet	653	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	420	420
5910704 - Transfers out-Property Appr	20,021	81,251	81,251	81,741	90,692	9,441
Transfers Out:	\$38,855	\$172,828	\$172,828	\$173,318	\$191,847	\$19,019
Reserves - Operating:						
5990010 - Reserve For Cash	0	178,305	178,305	0	183,757	5,452
5990020 - Reserve For Contingency	0	112,093	112,093	0	98,832	-13,261
Reserves - Operating:	\$0	\$290,398	\$290,398	\$0	\$282,589	-\$7,809
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	700,259	700,259
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$700,259	\$700,259
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,110,273	339,820	0	0	-1,110,273
Reserves - Stability:	\$0	\$1,110,273	\$339,820	\$0	\$0	-\$1,110,273
TOTAL EXPENDITURES:	\$1,521,878	\$3,210,073	\$2,460,798	\$608,374	\$2,127,725	-\$1,082,348

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU

TRENDS & ISSUES

The Board is authorized to create Municipal Serving Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed.

This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance. This Fund includes 64 individual MSBUs which provides funding for costs associated with repair and maintenance of stormwater management systems within the specific subdivision that receive the benefit. Each MSBU may only expend the funds it charges its residents for the permitted maintenance activities.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out decreased based on the updated Cost Allocation Plan which was offset by an increase to Operating Expenses.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

128-SUBDIVISION POND MSBU SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 690,652	\$ 682,998	\$ 682,998	\$ 0	\$(7,654)
Less 5% Statutory Reduction	\$(34,532)	\$(34,151)	\$(34,151)	\$ 0	\$ 381
Subtotal:	\$ 656,120	\$ 648,847	\$ 648,847	\$ 0	\$(7,273)
Fund Balance	\$ 229,340	\$ 282,412	\$ 282,412	\$ 0	\$ 53,072
REVENUES TOTAL:	\$ 885,460	\$ 931,259	\$ 931,259	\$ 0	\$ 45,799
EXPENDITURES:					
Operating Expenses	\$ 744,690	\$ 790,796	\$ 852,213	\$ 61,417	\$ 107,523
Subtotal:	\$ 744,690	\$ 790,796	\$ 852,213	\$ 61,417	\$ 107,523
Transfers Out	\$ 140,770	\$ 140,463	\$ 79,046	\$(61,417)	\$(61,724)
EXPENDITURES TOTAL:	\$ 885,460	\$ 931,259	\$ 931,259	\$ 0	\$ 45,799

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 128 - SUBDIVISION POND MSBU FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	12,955	13,826	13,826	13,354	13,673	-153
5430000 - Utility Services	2,671	0	0	0	0	0
5450000 - Insurance	3,597	3,472	3,472	3,472	2,604	-868
5460000 - Repair & Maintenance Svcs	459,689	727,392	863,054	370,014	835,936	108,544
Operating Expenses:	\$478,911	\$744,690	\$880,352	\$386,839	\$852,213	\$107,523
Transfers Out:						
5910001 - Tran Out-general Fund	114,738	120,379	120,379	120,379	58,658	-61,721
5910102 - Tran Out-transportation Trust	20,395	20,391	20,391	20,391	20,388	-3
Transfers Out:	\$135,133	\$140,770	\$140,770	\$140,770	\$79,046	-\$61,724
TOTAL EXPENDITURES:	\$614,044	\$885,460	\$1,021,122	\$527,609	\$931,259	\$45,799

FUND 129 - SUBDIVISION STREETLIGHT MSBU

TRENDS & ISSUES

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

Included in this Fund are 32 MSBUs which provide funding for costs associated with repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds it charges its residents for the permitted activities.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

129-STREET LIGHTING MSBU SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 286,631	\$ 312,693	\$ 312,693	\$ 0	\$ 26,062
<u>Less 5% Statutory Reduction</u>	<u>\$(14,332)</u>	<u>\$(15,243)</u>	<u>\$(15,243)</u>	<u>\$ 0</u>	<u>\$(911)</u>
Subtotal:	\$ 272,299	\$ 297,450	\$ 297,450	\$ 0	\$ 25,151
<u>Fund Balance</u>	<u>\$ 137,275</u>	<u>\$ 102,741</u>	<u>\$ 102,741</u>	<u>\$ 0</u>	<u>\$(34,534)</u>
REVENUES TOTAL:	<u>\$ 409,574</u>	<u>\$ 400,191</u>	<u>\$ 400,191</u>	<u>\$ 0</u>	<u>\$(9,383)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 394,349</u>	<u>\$ 384,297</u>	<u>\$ 384,297</u>	<u>\$ 0</u>	<u>\$(10,052)</u>
Subtotal:	\$ 394,349	\$ 384,297	\$ 384,297	\$ 0	\$(10,052)
<u>Transfers Out</u>	<u>\$ 15,225</u>	<u>\$ 15,894</u>	<u>\$ 15,894</u>	<u>\$ 0</u>	<u>\$ 669</u>
EXPENDITURES TOTAL:	<u>\$ 409,574</u>	<u>\$ 400,191</u>	<u>\$ 400,191</u>	<u>\$ 0</u>	<u>\$(9,383)</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 129 - STREET LIGHTING MSBU FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	4,651	5,735	5,735	5,532	6,096	361
5430000 - Utility Services	269,507	388,614	466,128	231,427	378,201	-10,413
Operating Expenses:	\$274,157	\$394,349	\$471,863	\$236,960	\$384,297	-\$10,052
Transfers Out:						
5910001 - Tran Out-general Fund	15,037	15,225	15,225	15,225	15,894	669
Transfers Out:	\$15,037	\$15,225	\$15,225	\$15,225	\$15,894	\$669
TOTAL EXPENDITURES:	\$289,194	\$409,574	\$487,088	\$252,185	\$400,191	-\$9,383

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating increased due to adjustments to Property and Liability Insurances as well as Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted to offset the above increases.**

REVENUES

Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court. Other sources of revenue include interest and Fund Balance.

Between the Recommended and Tentative Budgets, Fund Balance projections were revised, which resulted in an increase.

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 897,208	\$ 944,164	\$ 944,164	\$ 0	\$ 46,956
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(45,085)	\$(47,433)	\$(47,433)	\$ 0	\$(2,348)
Subtotal:	\$ 856,623	\$ 901,231	\$ 901,231	\$ 0	\$ 44,608
Transfers In	\$ 57,293	\$ 133,529	\$ 133,529	\$ 0	\$ 76,236
Fund Balance	\$ 334,721	\$ 306,693	\$ 325,793	\$ 19,100	\$(8,928)
REVENUES TOTAL:	\$ 1,248,637	\$ 1,341,453	\$ 1,360,553	\$ 19,100	\$ 111,916
EXPENDITURES:					
Personal Services	\$ 477,648	\$ 469,720	\$ 481,866	\$ 12,146	\$ 4,218
Operating Expenses	\$ 539,645	\$ 647,369	\$ 648,689	\$ 1,320	\$ 109,044
Capital Outlay	\$ 130,900	\$ 115,500	\$ 115,500	\$ 0	\$(15,400)
Subtotal:	\$ 1,148,193	\$ 1,232,589	\$ 1,246,055	\$ 13,466	\$ 97,862
Transfers Out	\$ 84,198	\$ 92,618	\$ 72,322	\$(20,296)	\$(11,876)
Reserves - Operating	\$ 16,246	\$ 16,246	\$ 42,176	\$ 25,930	\$ 25,930
EXPENDITURES TOTAL:	\$ 1,248,637	\$ 1,341,453	\$ 1,360,553	\$ 19,100	\$ 111,916

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	298,802	352,595	352,595	270,663	363,158	10,563
5120002 - Disaster Relief	138	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,170	-6,170	0	-6,379	-209
5140000 - Overtime	404	0	0	650	1,300	1,300
5160000 - Compensated Annual Leave	15,174	0	0	18,092	0	0
5160010 - Compensated Ann Leave Payoff	1,155	0	0	0	0	0
5160020 - Compensated Admin Leave	1,630	0	0	1,679	0	0
5170000 - Compensated Sick Leave	5,673	0	0	13,099	0	0
5210000 - Fica Taxes	23,811	26,975	26,975	22,700	27,882	907
5220000 - Retirement Contributions	24,658	27,926	27,926	24,275	30,103	2,177
5230000 - Health Insurance	55,096	72,314	72,314	53,965	62,059	-10,255
5231000 - Life Insurance	394	331	331	378	342	11
5232000 - Dental Insurance	1,224	1,402	1,402	1,015	1,160	-242
5233000 - Lt Disability Insurance	529	582	582	508	601	19
5233100 - St Disability Insurance	977	776	776	937	802	26
5240000 - Workers' Compensation	741	917	917	699	838	-79
Personal Services:	\$430,406	\$477,648	\$477,648	\$408,660	\$481,866	\$4,218
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	0	125,000	0
5340000 - Other Contractual Services	93,957	109,000	109,000	75,085	105,000	-4,000
5400000 - Travel And Per Diem	758	2,500	2,500	-304	4,000	1,500
5410000 - Communications	0	0	0	795	0	0
5420000 - Freight & Postage Services	0	0	0	437	0	0
5450000 - Insurance	0	0	0	0	843	843
5460000 - Repair & Maintenance Svcs	32,612	51,910	51,219	25,957	51,910	0
5490000 - Oth Current Chgs & Obligations	0	103,500	103,500	0	148,281	44,781
5490501 - OH-Workers' Compensation	1,240	1,565	1,565	1,565	1,870	305
5490502 - OH-Property & Liability Insurance	0	0	0	0	163	163
5490503 - OH-Dental Insurance	230	260	260	260	280	20
5490504 - OH-Health Insurance	995	1,295	1,295	1,295	1,320	25
5490505 - OH-Life/AD&D, STD, LTD	654	315	315	315	342	27
5511000 - Office Supplies	914	3,525	3,525	1,769	2,675	-850
5512000 - Office Equipment	5,386	19,880	19,880	19,411	45,855	25,975
5520000 - Operating Supplies	45,647	52,552	52,552	29,455	54,872	2,320
5520010 - Computer Software	20,925	23,763	23,763	20,139	34,778	11,015
5520020 - Computer Hardware, Non-Capital	34,476	25,880	25,880	28,230	56,400	30,520
5520021 - Computer Hardware, Operating	1,527	6,200	6,200	1,818	10,000	3,800
5541000 - Registration Fees	0	0	0	0	900	900
5550000 - Training	16,725	12,500	12,500	3,390	4,200	-8,300
Operating Expenses:	\$381,046	\$539,645	\$538,954	\$209,616	\$648,689	\$109,044
Capital Outlay:						
5640000 - Machinery & Equipment	0	17,600	17,600	0	35,600	18,000
5640020 - Computer Hardware, Capital	135,951	113,300	118,545	55,466	79,900	-33,400
Capital Outlay:	\$135,951	\$130,900	\$136,145	\$55,466	\$115,500	-\$15,400
Transfers Out:						
5910001 - Tran Out-general Fund	67,236	84,198	84,198	84,198	72,322	-11,876

FUND 130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:	\$67,236	\$84,198	\$84,198	\$84,198	\$72,322	-\$11,876
Reserves - Operating:						
5990010 - Reserve For Cash	0	16,246	16,246	0	35,542	19,296
5990020 - Reserve For Contingency	0	0	68,449	0	6,634	6,634
Reserves - Operating:	\$0	\$16,246	\$84,695	\$0	\$42,176	\$25,930
TOTAL EXPENDITURES:	\$1,014,638	\$1,248,637	\$1,321,640	\$757,940	\$1,360,553	\$111,916

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), and Fire Marshal (2133) and other departments that support the fire function, Information Technology (1245), (1246), (1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Equipment Repair (4133), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased primarily due to a 3% across the board raise for non-IAFF eligible employees recommended by the County Manager, the reclassification of the Assistant Medical Director (0.25 FTE) into a regular part-time position, Senior Office Assistant (0.5 FTE) which resulted in an increase of 0.25 FTE, as well as adjustments to employee insurance benefits selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Overhead allocations, an increase in Tax Collector fees based on Special Assessments, and adjustments to Bad Debt based on Ambulance Fee Revenue which were partially offset by a decrease in Property and Liability Insurance.**
- **Debt Service increased due to the revised Principal and Interest payments.**
- **Transfers Out increased due to the updated Cost Allocation Plan and this Fund's share of the Fleet Fuel Proximity project. The increase was partially offset, however, by a reduced transfer to Fund 501 – Workers Compensation Fund as the additional transfer was determined to be unnecessary after finalizing the budget.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary funding sources anticipate increases for FY19. They are Special Assessments (7.85%) and Ad Valorem taxes (10.43%) in the unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

134-COUNTYWIDE FIRE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Current Ad Valorem Taxes	\$ 18,819,142	\$ 20,781,922	\$ 20,781,922	\$ 0	\$ 1,962,780
PY Delinquent Ad Valorem Tax	\$ 9,000	\$ 9,329	\$ 9,329	\$ 0	\$ 329
Permits, Fees & Special Assessments	\$ 33,779,804	\$ 36,430,231	\$ 36,430,231	\$ 0	\$ 2,650,427
Intergovernmental Revenue	\$ 87,532	\$ 93,320	\$ 93,320	\$ 0	\$ 5,788
Charges For Services	\$ 8,003,555	\$ 8,340,334	\$ 8,340,334	\$ 0	\$ 336,779
Miscellaneous Revenues	\$ 870,540	\$ 847,542	\$ 847,542	\$ 0	\$(22,998)
Less 5% Statutory Reduction	\$(3,050,879)	\$(3,297,534)	\$(3,297,534)	\$ 0	\$(246,655)
Subtotal:	\$ 58,518,694	\$ 63,205,144	\$ 63,205,144	\$ 0	\$ 4,686,450
Transfers In	\$ 3,685,636	\$ 3,918,317	\$ 3,918,317	\$ 0	\$ 232,681
Fund Balance	\$ 27,672,091	\$ 24,692,078	\$ 24,692,078	\$ 0	\$(2,980,013)
REVENUES TOTAL:	\$ 89,876,421	\$ 91,815,539	\$ 91,815,539	\$ 0	\$ 1,939,118
EXPENDITURES:					
Personal Services	\$ 41,283,058	\$ 43,225,632	\$ 43,408,945	\$ 183,313	\$ 2,125,887
Operating Expenses	\$ 12,176,367	\$ 13,033,896	\$ 13,220,349	\$ 186,453	\$ 1,043,982
Capital Outlay	\$ 1,023,403	\$ 754,351	\$ 754,351	\$ 0	\$(269,052)
Debt Service	\$ 1,968,364	\$ 2,256,085	\$ 2,362,587	\$ 106,502	\$ 394,223
Subtotal:	\$ 56,451,192	\$ 59,269,964	\$ 59,746,232	\$ 476,268	\$ 3,295,040
Transfers Out	\$ 11,883,076	\$ 9,121,687	\$ 9,297,344	\$ 175,657	\$(2,585,732)
Reserves - Operating	\$ 14,604,480	\$ 16,496,318	\$ 15,844,393	\$(651,925)	\$ 1,239,913
Reserves - Debt	\$ 1,471,754	\$ 1,483,851	\$ 1,483,851	\$ 0	\$ 12,097
Reserves - Capital	\$ 5,465,919	\$ 5,443,719	\$ 5,443,719	\$ 0	\$(22,200)
Reserves - Stability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 89,876,421	\$ 91,815,539	\$ 91,815,539	\$ 0	\$ 1,939,118

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	18,165,440	21,438,502	21,438,502	16,687,467	22,468,066	1,029,564
5120002 - Disaster Relief	24,690	0	0	0	0	0
5120030 - Holiday Pay	421,983	499,990	499,990	445,879	500,000	10
5124000 - Exec Deferred Compensation	0	0	0	8,007	0	0
5130001 - Vacancy Factor	0	-457,557	-457,557	0	-501,449	-43,892
5130002 - Other Salaries & Wages-Standby	116,763	225,014	225,014	252,501	225,000	-14
5130003 - Other Salaries & Wages-Deploym	1,012	0	0	0	0	0
5130004 - Other Salaries & Wages-BC Work	201,441	335,004	335,004	175,452	352,050	17,046
5140000 - Overtime	1,627,613	2,112,663	2,112,663	1,540,854	2,252,046	139,383
5140003 - Overtime- Disaster Relief	14,310	0	0	0	0	0
5140098 - H Mathew Force Labor	-64,406	0	0	0	0	0
5150000 - Incentive Pay	1,984,818	2,476,181	2,476,181	2,144,585	2,469,849	-6,332
5150010 - Uniform Allowance	147,537	99,008	99,008	72,100	99,000	-8
5150030 - Educ Incentive Firefighters	88,410	99,008	99,008	79,560	105,600	6,592
5150031 - Tuition Reimbursement - CBA	0	50,003	50,003	18,641	50,000	-3
5150032 - Tuition Reimbursement - Non-CBA	0	4,992	4,992	0	5,000	8
5150100 - Wellness Incentive	116,415	127,920	127,920	103,425	127,920	0
5160000 - Compensated Annual Leave	1,385,410	0	0	1,317,025	0	0
5160010 - Compensated Ann Leave Payoff	34,912	0	0	33,430	0	0
5160020 - Compensated Admin Leave	18,300	0	0	22,075	0	0
5170000 - Compensated Sick Leave	1,045,716	0	0	928,581	0	0
5170010 - Compensated Sick Leave Payoff	40,701	0	0	60,594	0	0
5210000 - Fica Taxes	1,865,946	2,033,663	2,033,663	1,755,016	2,134,865	101,202
5220000 - Retirement Contributions	5,362,825	5,936,413	5,936,413	5,185,279	6,644,886	708,473
5230000 - Health Insurance	4,256,090	4,451,708	4,451,708	3,968,404	4,686,007	234,299
5231000 - Life Insurance	24,108	25,610	25,610	23,569	26,950	1,340
5232000 - Dental Insurance	97,947	102,503	102,503	87,092	102,841	338
5233000 - Lt Disability Insurance	32,248	44,589	44,589	31,615	47,273	2,684
5233100 - St Disability Insurance	59,557	49,715	49,715	58,420	52,563	2,848
5240000 - Workers' Compensation	1,278,292	1,628,129	1,628,129	1,217,205	1,560,478	-67,651
5250000 - Unemployment Compensation	3,245	0	0	0	0	0
Personal Services:	\$38,351,324	\$41,283,058	\$41,283,058	\$36,216,777	\$43,408,945	\$2,125,887
Operating Expenses:						
5310000 - Professional Services	56,458	35,485	122,416	42,100	48,500	13,015
5310006 - Legal Fees	24,672	40,000	40,000	1,378	135,000	95,000
5312000 - Tax Collector Fees	999,262	1,039,803	1,039,803	1,056,116	1,130,156	90,353
5314000 - Medical Svcs	193,974	264,625	264,625	0	285,148	20,523
5340000 - Other Contractual Services	845,652	1,187,866	1,201,005	741,606	1,183,635	-4,231
5340008 - Other Contractual Svc- Auction	47	0	0	0	0	0
5400000 - Travel And Per Diem	19,059	28,798	28,798	17,595	38,158	9,360
5410000 - Communications	237,712	236,440	236,440	192,586	255,422	18,982
5420000 - Freight & Postage Services	2,854	1,650	1,650	1,020	2,100	450
5430000 - Utility Services	232,274	295,400	295,400	186,427	302,100	6,700
5440000 - Rentals And Leases	135,265	164,800	164,800	119,643	169,172	4,372
5450000 - Insurance	291,876	284,878	284,878	284,878	131,020	-153,858
5450502 - Insurance Claims - Prop & Casualty	80,836	31,254	31,254	31,254	31,254	0
5460000 - Repair & Maintenance Svcs	659,907	1,130,920	1,404,162	868,518	1,216,121	85,201
5460008 - R&M Parking re-paving	0	0	0	0	165,000	165,000

FUND 134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5462000 - Rep & Maint-automotive	1,535,496	1,327,000	1,327,000	1,415,321	1,432,000	105,000
5470000 - Printing And Binding	3,372	2,100	2,100	3,069	3,400	1,300
5480000 - Promotional Activities	4,972	5,000	5,000	4,152	5,000	0
5490000 - Oth Current Chgs & Obligations	3,975	1,100	1,100	317	4,200	3,100
5490011 - Cash over/shorts	0	0	0	-3	0	0
5490400 - Bad Debt	4,098,137	3,996,000	3,996,000	3,349,163	4,098,137	102,137
5490500 - Reimbursement Of Py Revenue	215	0	0	9,505	0	0
5490501 - OH-Workers' Compensation	89,664	113,526	113,526	113,526	135,744	22,218
5490502 - OH-Property & Liability Insurance	44,329	20,265	20,265	20,265	25,288	5,023
5490503 - OH-Dental Insurance	16,630	18,847	18,847	18,847	20,324	1,477
5490504 - OH-Health Insurance	71,948	93,873	93,873	93,873	95,820	1,947
5490505 - OH-Life/AD&D, STD, LTD	40,063	23,906	23,906	23,906	21,911	-1,995
5490509 - OH-Fleet Oversight	0	0	0	0	13,483	13,483
5490510 - OH-Fleet Maint	0	5,345	5,345	2,673	0	-5,345
5490511 - OH-Fleet Fuel	0	0	0	0	25,020	25,020
5511000 - Office Supplies	32,134	31,850	31,850	27,371	31,800	-50
5512000 - Office Equipment	4,186	5,115	5,115	3,679	4,500	-615
5520000 - Operating Supplies	840,888	863,793	876,143	586,598	1,009,170	145,377
5520010 - Computer Software	32,231	38,100	36,600	31,205	97,125	59,025
5520011 - Computer Software, SAAS	0	30,575	30,575	0	32,000	1,425
5520020 - Computer Hardware, Non-Capital	69,217	33,525	33,525	25,239	60,500	26,975
5521000 - Gas & Oil	164,556	195,800	195,800	199,694	246,174	50,374
5521005 - Gas & Oil-Direct	189,667	175,700	175,700	157,449	219,637	43,937
5525000 - Tools	0	0	0	0	6,121	6,121
5526000 - Clothing	200,967	230,822	230,822	111,623	215,550	-15,272
5540000 - Books,pubs,subs & Memberships	50,390	52,670	52,670	49,381	57,341	4,671
5541000 - Registration Fees	10,323	13,756	13,756	14,365	18,018	4,262
5550000 - Training	193,267	155,780	155,780	50,683	249,300	93,520
Operating Expenses:	\$11,476,474	\$12,176,367	\$12,560,529	\$9,855,021	\$13,220,349	\$1,043,982
Capital Outlay:						
5640000 - Machinery & Equipment	102,539	415,640	543,775	430,923	421,192	5,552
5640020 - Computer Hardware, Capital	30,199	20,110	16,255	10,980	245,160	225,050
5640100 - Vehicles	19,042	63,000	112,949	104,305	87,999	24,999
5642000 - Communications Equipment	0	6,071	0	0	0	-6,071
5650000 - Construction In Progress	9,141	483,582	483,582	481,423	0	-483,582
5680010 - Computer Software, Capital	46,141	35,000	35,000	0	0	-35,000
Capital Outlay:	\$207,063	\$1,023,403	\$1,191,561	\$1,027,630	\$754,351	-\$269,052
Debt Service:						
5710000 - Principal	259,605	1,494,668	1,494,668	1,487,317	1,812,309	317,641
5720000 - Interest	282,969	473,696	473,696	472,589	550,278	76,582
5731000 - Debt Issuance Costs	18,104	0	0	0	0	0
Debt Service:	\$560,678	\$1,968,364	\$1,968,364	\$1,959,906	\$2,362,587	\$394,223
Transfers Out:						
5910001 - Tran Out-general Fund	4,340,980	4,623,960	4,623,960	4,623,960	5,458,633	834,673
5910158 - Tran Out-intergov Radio Commun	254,474	119,907	119,907	119,907	250,005	130,098
5910331 - Tran Out - Fire Capital Fund	3,889,380	5,244,819	6,928,112	6,928,112	1,178,829	-4,065,990
5910510 - Tran Out Fleet	228,086	76,579	76,579	76,579	120,000	43,421

FUND 134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	58,380	58,380
5910704 - Transfers out-Property Appr	326,102	343,620	343,620	345,689	370,612	26,992
5910705 - Transfers out-Sheriff	1,489,770	1,474,191	1,474,191	1,474,191	1,860,885	386,694
Transfers Out:	\$10,528,792	\$11,883,076	\$13,566,369	\$13,568,438	\$9,297,344	-\$2,585,732
Reserves - Operating:						
5990010 - Reserve For Cash	0	10,618,869	10,618,869	0	10,987,773	368,904
5990020 - Reserve For Contingency	0	3,985,611	6,457,892	0	4,856,620	871,009
Reserves - Operating:	\$0	\$14,604,480	\$17,076,761	\$0	\$15,844,393	\$1,239,913
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,471,754	1,471,754	0	1,483,851	12,097
Reserves - Debt:	\$0	\$1,471,754	\$1,471,754	\$0	\$1,483,851	\$12,097
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	5,465,919	5,465,919	0	5,443,719	-22,200
Reserves - Capital:	\$0	\$5,465,919	\$5,465,919	\$0	\$5,443,719	-\$22,200
TOTAL EXPENDITURES:	\$61,124,330	\$89,876,421	\$94,584,315	\$62,627,771	\$91,815,539	\$1,939,118

FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

TRENDS & ISSUES

This Special Revenue Fund was created to support costs associated with the mediation program. This fund is being closed in FY19 as there are no longer sufficient revenues to support the program.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund is supported by revenues based on Administrative Order # 2012-07, which permits the County to receive \$100 per residential foreclosure case filed with the Clerk of the Court, and an additional \$440 per case for mediation services.

As the number of mediation cases is decreasing, the program is being closed in FY19.

There were no changes between the Recommended and Tentative Budgets.

136-HOMESTEAD FORECLOSURE MEDIATION FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Charges For Services	\$ 58,320	\$ 0	\$ 0	\$ 0	\$(58,320)
Miscellaneous Revenues	\$ 440	\$ 0	\$ 0	\$ 0	\$(440)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,938)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,938</u>
Subtotal:	\$ 55,822	\$ 0	\$ 0	\$ 0	\$(55,822)
<u>Fund Balance</u>	<u>\$ 66,072</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(66,072)</u>
REVENUES TOTAL:	<u>\$ 121,894</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(121,894)</u>
<u>EXPENDITURES:</u>					
Personal Services	\$ 60,369	\$ 0	\$ 0	\$ 0	\$(60,369)
<u>Operating Expenses</u>	<u>\$ 13,087</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(13,087)</u>
Subtotal:	\$ 73,456	\$ 0	\$ 0	\$ 0	\$(73,456)
<u>Reserves - Restricted</u>	<u>\$ 48,438</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(48,438)</u>
EXPENDITURES TOTAL:	<u>\$ 121,894</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(121,894)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 136 - HOMESTEAD FORECLOSURE MEDIATION FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	39,175	43,576	43,576	32,672	0	-43,576
5130001 - Vacancy Factor	0	-763	-763	0	0	763
5160000 - Compensated Annual Leave	2,390	0	0	3,101	0	0
5170000 - Compensated Sick Leave	742	0	0	1,100	0	0
5210000 - Fica Taxes	3,164	3,334	3,334	2,599	0	-3,334
5220000 - Retirement Contributions	4,369	5,779	5,779	4,928	0	-5,779
5230000 - Health Insurance	7,309	7,831	7,831	9,999	0	-7,831
5231000 - Life Insurance	53	41	41	45	0	-41
5232000 - Dental Insurance	287	290	290	243	0	-290
5233000 - Lt Disability Insurance	70	72	72	61	0	-72
5233100 - St Disability Insurance	129	96	96	112	0	-96
5240000 - Workers' Compensation	95	113	113	85	0	-113
Personal Services:	\$57,782	\$60,369	\$60,369	\$54,944	\$0	-\$60,369
Operating Expenses:						
5310000 - Professional Services	9,150	10,500	10,500	6,150	0	-10,500
5310006 - Legal Fees	300	0	0	0	0	0
5420000 - Freight & Postage Services	525	800	800	297	0	-800
5460000 - Repair & Maintenance Svcs	773	1,000	1,000	1,314	0	-1,000
5490501 - OH-Workers' Compensation	248	313	313	313	0	-313
5490503 - OH-Dental Insurance	46	52	52	52	0	-52
5490504 - OH-Health Insurance	199	259	259	259	0	-259
5490505 - OH-Life/AD&D, STD, LTD	109	63	63	63	0	-63
5511000 - Office Supplies	0	100	100	0	0	-100
5520000 - Operating Supplies	0	0	0	4	0	0
Operating Expenses:	\$11,350	\$13,087	\$13,087	\$8,452	\$0	-\$13,087
Reserves - Restricted:						
5990070 - Reserves Restricted	0	48,438	66,384	0	0	-48,438
Reserves - Restricted:	\$0	\$48,438	\$66,384	\$0	\$0	-\$48,438
TOTAL EXPENDITURES:	\$69,133	\$121,894	\$139,840	\$63,395	\$0	-\$121,894

FUND 137 – HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2018, but it was automatically renewed as outlined in the original agreement for an additional three fiscal years (ending on September 30, 2021).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment which was offset by a reduction to Operating Expenses.**

REVENUES

The FY19 anticipated allocation from the Department of Housing Urban Development (HUD) is \$1,060,819. Additionally, a required Transfer In of \$53,598 is from the General Fund.

There were no changes between the Recommended and Tentative Budgets.

137-HOME FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Intergovernmental Revenue	\$ 696,402	\$ 1,060,819	\$ 1,060,819	\$ 0	\$ 364,417
Subtotal:	\$ 696,402	\$ 1,060,819	\$ 1,060,819	\$ 0	\$ 364,417
Transfers In	\$ 53,598	\$ 53,598	\$ 53,598	\$ 0	\$ 0
Fund Balance	\$ 0	\$ 194,438	\$ 194,438	\$ 0	\$ 194,438
REVENUES TOTAL:	\$ 750,000	\$ 1,308,855	\$ 1,308,855	\$ 0	\$ 558,855
EXPENDITURES:					
Personal Services	\$ 29,009	\$ 31,352	\$ 32,112	\$ 760	\$ 3,103
Operating Expenses	\$ 435,863	\$ 979,791	\$ 979,031	\$(760)	\$ 543,168
Grants and Aids	\$ 285,128	\$ 297,712	\$ 297,712	\$ 0	\$ 12,584
Subtotal:	\$ 750,000	\$ 1,308,855	\$ 1,308,855	\$ 0	\$ 558,855
EXPENDITURES TOTAL:	\$ 750,000	\$ 1,308,855	\$ 1,308,855	\$ 0	\$ 558,855

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 137 - HOME FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	16,117	21,778	21,778	21,001	22,752	974
5130001 - Vacancy Factor	0	-381	-381	0	-398	-17
5140000 - Overtime	0	0	0	95	0	0
5150300 - Class C Meals	15	0	0	15	0	0
5160000 - Compensated Annual Leave	675	0	0	733	0	0
5160010 - Compensated Ann Leave Payoff	1,393	0	0	0	0	0
5160020 - Compensated Admin Leave	374	0	0	425	0	0
5170000 - Compensated Sick Leave	943	0	0	387	0	0
5210000 - Fica Taxes	1,467	1,666	1,666	1,531	1,741	75
5220000 - Retirement Contributions	1,495	1,724	1,724	1,811	1,879	155
5230000 - Health Insurance	3,392	3,916	3,916	6,893	5,832	1,916
5231000 - Life Insurance	22	21	21	28	21	0
5232000 - Dental Insurance	127	145	145	150	145	0
5233000 - Lt Disability Insurance	30	36	36	37	38	2
5233100 - St Disability Insurance	55	48	48	69	50	2
5240000 - Workers' Compensation	45	56	56	52	52	-4
Personal Services:	\$26,150	\$29,009	\$29,009	\$33,227	\$32,112	\$3,103
Operating Expenses:						
5310000 - Professional Services	0	5,000	5,000	0	5,000	0
5400000 - Travel And Per Diem	0	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5488000 - Promotional-ads/media Buys	1,031	3,074	3,074	0	3,074	0
5490000 - Oth Current Chgs & Obligations	256,700	422,589	649,962	6,707	965,852	543,263
5490503 - OH-Dental Insurance	0	0	0	0	2	2
5490504 - OH-Health Insurance	0	0	0	0	3	3
5511000 - Office Supplies	0	1,000	1,000	196	1,000	0
5521000 - Gas & Oil	0	300	300	0	200	-100
5540000 - Books,pubs,subs & Memberships	0	300	300	0	300	0
5550000 - Training	0	1,500	1,500	0	1,500	0
Operating Expenses:	\$257,732	\$435,863	\$663,236	\$6,903	\$979,031	\$543,168
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	179,571	179,571	216,997	193,252	13,681
5811000-Aids To Gov't Agencies	0	105,557	105,557	0	104,460	-1,097
Grants and Aids:	\$0	\$285,128	\$285,128	\$216,997	\$297,712	\$12,584
TOTAL EXPENDITURES:	\$283,881	\$750,000	\$977,373	\$257,127	\$1,308,855	\$558,855

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the FY19 Budget represents a decrease of 22% from the FY18 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. These revenues are estimated to decrease by 4% in judgments, fines and forfeitures compared to the FY18 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Judgment, Fines & Forfeits	\$ 66,585	\$ 63,674	\$ 63,674	\$ 0	\$(2,911)
<u>Less 5% Statutory Reduction</u>	<u>\$(3,329)</u>	<u>\$(3,184)</u>	<u>\$(3,184)</u>	<u>\$ 0</u>	<u>\$ 145</u>
Subtotal:	\$ 63,256	\$ 60,490	\$ 60,490	\$ 0	\$(2,766)
<u>Fund Balance</u>	<u>\$ 19,583</u>	<u>\$ 4,276</u>	<u>\$ 4,276</u>	<u>\$ 0</u>	<u>\$(15,307)</u>
REVENUES TOTAL:	<u>\$ 82,839</u>	<u>\$ 64,766</u>	<u>\$ 64,766</u>	<u>\$ 0</u>	<u>\$(18,073)</u>
EXPENDITURES:					
<u>Transfers Out</u>	<u>\$ 82,839</u>	<u>\$ 64,766</u>	<u>\$ 64,766</u>	<u>\$ 0</u>	<u>\$(18,073)</u>
EXPENDITURES TOTAL:	<u>\$ 82,839</u>	<u>\$ 64,766</u>	<u>\$ 64,766</u>	<u>\$ 0</u>	<u>\$(18,073)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 139 - CRIMINAL JUSTICE TRAINING FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	73,077	82,839	68,286	46,036	64,766	-18,073
Transfers Out:	\$73,077	\$82,839	\$68,286	\$46,036	\$64,766	-\$18,073
TOTAL EXPENDITURES:	\$73,077	\$82,839	\$68,286	\$46,036	\$64,766	-\$18,073

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-relating purposes. (Sections 328.66 and 328.72, Florida Statutes).

Between the Recommended and Tentative Budgets, Transfers Out decreased based on the updated Cost Allocation Plan, which was offset by an increase to Reserves.

REVENUES

Revenues are derived from boat registration fees collected by the State. For FY19, estimated revenues are based on revenue collection trends.

There were no changes between the Recommended and Tentative Budgets.

141-BOATING IMPROVEMENT FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 102,934	\$ 95,055	\$ 95,055	\$ 0	\$(7,879)
Miscellaneous Revenues	\$ 10,374	\$ 7,743	\$ 7,743	\$ 0	\$(2,631)
Less 5% Statutory Reduction	\$(5,666)	\$(5,139)	\$(5,139)	\$ 0	\$ 527
Subtotal:	\$ 107,642	\$ 97,659	\$ 97,659	\$ 0	\$(9,983)
Fund Balance	\$ 413,644	\$ 278,763	\$ 278,763	\$ 0	\$(134,881)
REVENUES TOTAL:	\$ 521,286	\$ 376,422	\$ 376,422	\$ 0	\$(144,864)
EXPENDITURES:					
Capital Outlay	\$ 286,538	\$ 367,114	\$ 367,114	\$ 0	\$ 80,576
Subtotal:	\$ 286,538	\$ 367,114	\$ 367,114	\$ 0	\$ 80,576
Transfers Out	\$ 8,462	\$ 9,308	\$ 7,353	\$(1,955)	\$(1,109)
Reserves - Capital	\$ 226,286	\$ 0	\$ 1,955	\$ 1,955	\$(224,331)
EXPENDITURES TOTAL:	\$ 521,286	\$ 376,422	\$ 376,422	\$ 0	\$(144,864)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 141 - BOATING IMPROVEMENT FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	286,538	286,538	0	367,114	80,576
Capital Outlay:	\$0	\$286,538	\$286,538	\$0	\$367,114	\$80,576
Transfers Out:						
5910001 - Tran Out-general Fund	6,560	8,462	8,462	8,462	7,353	-1,109
Transfers Out:	\$6,560	\$8,462	\$8,462	\$8,462	\$7,353	-\$1,109
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	226,286	332,800	0	1,955	-224,331
Reserves - Capital:	\$0	\$226,286	\$332,800	\$0	\$1,955	-\$224,331
TOTAL EXPENDITURES:	\$6,560	\$521,286	\$627,800	\$8,462	\$376,422	-\$144,864

FUND 142 –MOBILITY FEE EAST DISTRICT FUND

TRENDS & ISSUES

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the imposition of Mobility Fees which was most recently amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. The most recent amendments revised when the payment of mobility fees was due, the calculation of the mobility fee to reflect increases in construction costs and established annual adjustments moving forward in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. This Fund represents the East District.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay increased due to including FY19 capital projects, which have been prioritized to reflect available funding. The projects include: funding needed to continue Neptune Road Phases III & IV and Simpson Road Phase III, improvements to the intersection of Narcoossee Road at Thompkins, and improvements to Boggy Creek Road between Simpson & Narcoossee Road.**
- **Projects underway in FY18 will be brought forward in the final stage of the budget process.**
- **Transfers Out increased due to the Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue projections were revised, which resulted in an increase in Permits, Fees & Special Assessments.**

142 - MOBILITY FEE EAST ZONE SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 1,098,163	\$ 1,881,907	\$ 2,764,505	\$ 882,598	\$ 1,666,342
Less 5% Statutory Reduction	\$(54,908)	\$(94,095)	\$(138,225)	\$(44,130)	\$(83,317)
Subtotal:	\$ 1,043,255	\$ 1,787,812	\$ 2,626,280	\$ 838,468	\$ 1,583,025
Fund Balance	\$ 1,698,928	\$ 0	\$ 0	\$ 0	\$(1,698,928)
REVENUES TOTAL:	\$ 2,742,183	\$ 1,787,812	\$ 2,626,280	\$ 838,468	\$(115,903)
EXPENDITURES:					
Capital Outlay	\$ 2,321,926	\$ 0	\$ 2,200,600	\$ 2,200,600	\$(121,326)
Subtotal:	\$ 2,321,926	\$ 0	\$ 2,200,600	\$ 2,200,600	\$(121,326)
Transfers Out	\$ 0	\$ 0	\$ 4,967	\$ 4,967	\$ 4,967
Reserves - Capital	\$ 420,257	\$ 1,787,812	\$ 420,713	\$(1,367,099)	\$ 456
EXPENDITURES TOTAL:	\$ 2,742,183	\$ 1,787,812	\$ 2,626,280	\$ 838,468	\$(115,903)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 142 - MOBILITY FEE EAST ZONE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	2,321,926	2,321,926	0	2,200,600	-121,326
Capital Outlay:	\$0	\$2,321,926	\$2,321,926	\$0	\$2,200,600	-\$121,326
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	4,967	4,967
Transfers Out:	\$0	\$0	\$0	\$0	\$4,967	\$4,967
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	420,257	928,264	0	420,713	456
Reserves - Capital:	\$0	\$420,257	\$928,264	\$0	\$420,713	\$456
TOTAL EXPENDITURES:	\$0	\$2,742,183	\$3,250,190	\$0	\$2,626,280	-\$115,903

FUND 143 –MOBILITY FEE WEST DISTRICT FUND

TRENDS & ISSUES

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the imposition of Mobility Fees which was most recently amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. The most recent amendments revised when the payment of mobility fees was due, the calculation of the mobility fee to reflect increases in construction costs and established annual adjustments moving forward in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. This Fund represents the West District.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay increased due to including FY19 capital projects which have been prioritized to reflect available funding. The FY19 projects include eligible mast arm/intersection improvements, ADA and County Sidewalk Improvements, continued funding for Neptune Road Phase IIA, Hoagland Phases II and III, and Poinciana Blvd @ Reaves Road Intersection Improvements, and ATMS.**
- **Transfers Out increased due to the Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue projections were revised, which resulted in an increase in Permits, Fees & Special Assessments.**

143 - MOBILITY FEE WEST ZONE SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 9,588,766	\$ 4,065,959	\$ 8,501,706	\$ 4,435,747	\$(1,087,060)
<u>Less 5% Statutory Reduction</u>	<u>\$(479,438)</u>	<u>\$(203,298)</u>	<u>\$(425,085)</u>	<u>\$(221,787)</u>	<u>\$ 54,353</u>
Subtotal:	\$ 9,109,328	\$ 3,862,661	\$ 8,076,621	\$ 4,213,960	\$(1,032,707)
<u>Fund Balance</u>	<u>\$ 6,879,717</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(6,879,717)</u>
REVENUES TOTAL:	<u>\$ 15,989,045</u>	<u>\$ 3,862,661</u>	<u>\$ 8,076,621</u>	<u>\$ 4,213,960</u>	<u>\$(7,912,424)</u>
EXPENDITURES:					
<u>Capital Outlay</u>	<u>\$ 6,325,300</u>	<u>\$ 0</u>	<u>\$ 3,771,500</u>	<u>\$ 3,771,500</u>	<u>\$(2,553,800)</u>
Subtotal:	\$ 6,325,300	\$ 0	\$ 3,771,500	\$ 3,771,500	\$(2,553,800)
Transfers Out	\$ 0	\$ 0	\$ 8,549	\$ 8,549	\$ 8,549
<u>Reserves - Capital</u>	<u>\$ 9,663,745</u>	<u>\$ 3,862,661</u>	<u>\$ 4,296,572</u>	<u>\$ 433,911</u>	<u>\$(5,367,173)</u>
EXPENDITURES TOTAL:	<u>\$ 15,989,045</u>	<u>\$ 3,862,661</u>	<u>\$ 8,076,621</u>	<u>\$ 4,213,960</u>	<u>\$(7,912,424)</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 143 - MOBILITY FEE WEST ZONE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	9,820	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	43,929	0	0	0	0	0
Operating Expenses:	\$53,749	\$0	\$0	\$0	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	15,275	6,325,300	6,325,300	558,241	3,771,500	-2,553,800
Capital Outlay:	\$15,275	\$6,325,300	\$6,325,300	\$558,241	\$3,771,500	-\$2,553,800
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	8,549	8,549
Transfers Out:	\$0	\$0	\$0	\$0	\$8,549	\$8,549
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	9,663,745	13,276,111	0	4,296,572	-5,367,173
Reserves - Capital:	\$0	\$9,663,745	\$13,276,111	\$0	\$4,296,572	-\$5,367,173
TOTAL EXPENDITURES:	\$69,024	\$15,989,045	\$19,601,411	\$558,241	\$8,076,621	-\$7,912,424

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

On January 6, 2014, the BOCC adopted Ordinance #2014-24 amending Part II of the County Code of Ordinances by replacing Chapter 11, entitled “Intersection Safety”, to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff and his designees to enforce Florida Statutes Chapter 316 and allow for the use of a Local Hearing Officer and future camera relocation. The purpose and intent of Chapter 11 is to specifically authorize the use of traffic infraction detectors within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Resolution #11-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violations. Revenues will cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks and street lighting.

There were no changes between the Recommended and Tentative Budgets.

145 - RED LIGHT CAMERAS SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Judgment, Fines & Forfeits	\$ 523,302	\$ 674,000	\$ 674,000	\$ 0	\$ 150,698
<u>Less 5% Statutory Reduction</u>	<u>\$(26,165)</u>	<u>\$(33,700)</u>	<u>\$(33,700)</u>	<u>\$ 0</u>	<u>\$(7,535)</u>
Subtotal:	\$ 497,137	\$ 640,300	\$ 640,300	\$ 0	\$ 143,163
<u>Fund Balance</u>	<u>\$ 23,952</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(23,952)</u>
REVENUES TOTAL:	<u>\$ 521,089</u>	<u>\$ 640,300</u>	<u>\$ 640,300</u>	<u>\$ 0</u>	<u>\$ 119,211</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 517,000</u>	<u>\$ 640,300</u>	<u>\$ 640,300</u>	<u>\$ 0</u>	<u>\$ 123,300</u>
Subtotal:	\$ 517,000	\$ 640,300	\$ 640,300	\$ 0	\$ 123,300
<u>Reserves - Operating</u>	<u>\$ 4,089</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,089)</u>
EXPENDITURES TOTAL:	<u>\$ 521,089</u>	<u>\$ 640,300</u>	<u>\$ 640,300</u>	<u>\$ 0</u>	<u>\$ 119,211</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 145 - RED LIGHT CAMERAS FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	550,777	492,000	484,296	456,414	625,300	133,300
5420000 - Freight & Postage Services	0	25,000	13,682	13,681	15,000	-10,000
Operating Expenses:	\$550,777	\$517,000	\$497,978	\$470,096	\$640,300	\$123,300
Reserves - Operating:						
5990010 - Reserve For Cash	0	4,089	0	0	0	-4,089
Reserves - Operating:	\$0	\$4,089	\$0	\$0	\$0	-\$4,089
TOTAL EXPENDITURES:	\$550,777	\$521,089	\$497,978	\$470,096	\$640,300	\$119,211

FUND 146 – TDT REVENUE BONDS SERIES 2016 (RIDA PHASE II)

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary revenue source for this Fund is fund balance.

There were no changes between the Recommended and Tentative Budgets.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Fund Balance	\$ 1,124,395	\$ 133,322	\$ 133,322	\$ 0	\$(991,073)
REVENUES TOTAL:	\$ 1,124,395	\$ 133,322	\$ 133,322	\$ 0	\$(991,073)
EXPENDITURES:					
Reserves - Capital	\$ 1,124,395	\$ 133,322	\$ 133,322	\$ 0	\$(991,073)
EXPENDITURES TOTAL:	\$ 1,124,395	\$ 133,322	\$ 133,322	\$ 0	\$(991,073)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	15,955,605	0	1,665,841	758,828	0	0
Capital Outlay:	\$15,955,605	\$0	\$1,665,841	\$758,828	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,124,395	128,062	0	133,322	-991,073
Reserves - Capital:	\$0	\$1,124,395	\$128,062	\$0	\$133,322	-\$991,073
TOTAL EXPENDITURES:	\$15,955,605	\$1,124,395	\$1,793,903	\$758,828	\$133,322	-\$991,073

FUND 148 – THE BUILDING FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to the reallocation of 2 Full Time Equivalent (FTEs) from the Stadium (7501) in Fund 104-Tourist Development Tax Fund, the 3% across the board raise for eligible employees recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurances.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances, Overhead allocations and Accela Automation Enhancements.**
- **Transfers Out decreased based on the updated Cost Allocation plan which was partially offset by a transfer for this Fund's share of the Fleet Fuel Proximity project.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. In general, revenues continue to increase and are able to provide for all needed expenditures.

Changes between the Recommended and Tentative Budgets include:

- **Revenue projections were revised which resulted in an increase to Permits, Fees & Special Assessments.**

148-BUILDING FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 7,548,720	\$ 8,390,097	\$ 8,819,842	\$ 429,745	\$ 1,271,122
Charges For Services	\$ 137,600	\$ 116,449	\$ 116,449	\$ 0	\$(21,151)
Miscellaneous Revenues	\$ 105,289	\$ 89,389	\$ 89,389	\$ 0	\$(15,900)
Less 5% Statutory Reduction	\$(389,580)	\$(429,797)	\$(451,284)	\$(21,487)	\$(61,704)
Subtotal:	\$ 7,402,029	\$ 8,166,138	\$ 8,574,396	\$ 408,258	\$ 1,172,367
Fund Balance	\$ 13,500,035	\$ 12,486,878	\$ 12,486,878	\$ 0	\$(1,013,157)
REVENUES TOTAL:	\$ 20,902,064	\$ 20,653,016	\$ 21,061,274	\$ 408,258	\$ 159,210
EXPENDITURES:					
Personal Services	\$ 3,398,243	\$ 4,363,303	\$ 4,809,848	\$ 446,545	\$ 1,411,605
Operating Expenses	\$ 908,335	\$ 2,690,479	\$ 3,161,140	\$ 470,661	\$ 2,252,805
Capital Outlay	\$ 870,097	\$ 9,200	\$ 9,200	\$ 0	\$(860,897)
Subtotal:	\$ 5,176,675	\$ 7,062,982	\$ 7,980,188	\$ 917,206	\$ 2,803,513
Transfers Out	\$ 347,968	\$ 382,765	\$ 288,599	\$(94,166)	\$(59,369)
Reserves - Operating	\$ 925,758	\$ 1,508,481	\$ 1,692,712	\$ 184,231	\$ 766,954
Reserves - Capital	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0
Reserves - Stability	\$ 12,951,663	\$ 10,198,788	\$ 9,599,775	\$(599,013)	\$(3,351,888)
EXPENDITURES TOTAL:	\$ 20,902,064	\$ 20,653,016	\$ 21,061,274	\$ 408,258	\$ 159,210

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 148 - BUILDING FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,851,127	2,462,201	2,462,201	1,809,735	3,522,380	1,060,179
5120002 - Disaster Relief	10,670	0	0	1,059	0	0
5130001 - Vacancy Factor	0	-43,085	-43,085	0	-61,634	-18,549
5140000 - Overtime	9,745	0	0	42,924	0	0
5140002 - Overtime- Code Enforcement	0	0	0	134	0	0
5150300 - Class C Meals	46	0	0	18	0	0
5160000 - Compensated Annual Leave	111,194	0	0	104,755	0	0
5160010 - Compensated Ann Leave Payoff	12,696	0	0	10,703	0	0
5160020 - Compensated Admin Leave	14,436	0	0	15,586	0	0
5170000 - Compensated Sick Leave	70,833	0	0	64,834	0	0
5170010 - Compensated Sick Leave Payoff	3,981	0	0	16,575	0	0
5170020 - Sick Bank Leave	826	0	0	0	0	0
5210000 - Fica Taxes	154,509	188,363	188,363	153,402	269,453	81,090
5220000 - Retirement Contributions	172,235	211,296	211,296	178,976	311,790	100,494
5230000 - Health Insurance	357,063	517,883	517,883	368,691	690,161	172,278
5231000 - Life Insurance	2,476	2,312	2,312	2,419	3,305	993
5232000 - Dental Insurance	9,988	12,362	12,362	10,015	16,019	3,657
5233000 - Lt Disability Insurance	3,314	4,053	4,053	3,239	5,815	1,762
5233100 - St Disability Insurance	6,119	5,418	5,418	5,982	7,751	2,333
5240000 - Workers' Compensation	28,559	37,440	37,440	25,242	44,808	7,368
5250000 - Unemployment Compensation	0	0	0	1,454	0	0
Personal Services:	\$2,819,817	\$3,398,243	\$3,398,243	\$2,815,744	\$4,809,848	\$1,411,605
Operating Expenses:						
5310000 - Professional Services	16,405	75,000	75,000	1,350	550,000	475,000
5340000 - Other Contractual Services	135,202	344,652	2,857,789	930,454	2,047,736	1,703,084
5400000 - Travel And Per Diem	5,347	9,756	9,756	3,772	10,200	444
5410000 - Communications	19,205	21,933	21,933	15,530	19,574	-2,359
5420000 - Freight & Postage Services	1,375	1,334	1,334	1,083	2,240	906
5440000 - Rentals And Leases	2,271	21,969	21,969	3,642	21,969	0
5450000 - Insurance	17,635	19,550	19,550	19,550	24,598	5,048
5450502 - Insurance Claims - Prop & Casualty	470	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	183,782	232,881	229,409	29,083	269,086	36,205
5462000 - Rep & Maint-automotive	15,127	13,224	13,224	11,983	13,680	456
5470000 - Printing And Binding	2,084	1,794	1,794	2,650	8,395	6,601
5490000 - Oth Current Chgs & Obligations	17,900	29,400	29,400	1,262	29,400	0
5490500 - Reimbursement Of Py Revenue	1,407	0	0	114,253	0	0
5490501 - OH-Workers' Compensation	9,832	14,443	14,443	14,443	22,835	8,392
5490502 - OH-Property & Liability Insurance	2,678	1,735	1,735	1,735	4,748	3,013
5490503 - OH-Dental Insurance	1,822	2,398	2,398	2,398	3,417	1,019
5490504 - OH-Health Insurance	7,892	11,951	11,951	11,951	16,119	4,168
5490505 - OH-Life/AD&D, STD, LTD	4,320	2,908	2,908	2,908	3,533	625
5490509 - OH-Fleet Oversight	0	0	0	0	2,037	2,037
5490510 - OH-Fleet Maint	0	1,053	1,053	527	0	-1,053
5490511 - OH-Fleet Fuel	0	0	0	0	3,780	3,780
5511000 - Office Supplies	3,367	6,750	6,750	4,520	7,700	950
5512000 - Office Equipment	3,276	7,900	7,900	6,799	0	-7,900
5520000 - Operating Supplies	11,626	13,838	13,838	12,636	12,370	-1,468
5520010 - Computer Software	201	0	0	0	4,000	4,000

FUND 148 - BUILDING FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520011 - Computer Software, SAAS	5,665	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	1,300	0	0	19,824	1,000	1,000
5520021 - Computer Hardware, Operating	922	0	0	0	0	0
5521000 - Gas & Oil	40,625	40,799	40,799	33,023	44,460	3,661
5540000 - Books,pubs,subs & Memberships	6,810	11,887	11,887	14,448	15,593	3,706
5550000 - Training	10,645	21,180	21,180	24,038	22,670	1,490
Operating Expenses:	\$529,190	\$908,335	\$3,418,000	\$1,283,861	\$3,161,140	\$2,252,805
Capital Outlay:						
5640000 - Machinery & Equipment	0	25,600	29,072	31,247	3,200	-22,400
5640020 - Computer Hardware, Capital	19,678	2,470	17,733	12,775	6,000	3,530
5650000 - Construction In Progress	1,366,510	842,027	2,142,302	559,465	0	-842,027
Capital Outlay:	\$1,386,187	\$870,097	\$2,189,107	\$603,487	\$9,200	-\$860,897
Transfers Out:						
5910001 - Tran Out-general Fund	327,132	347,968	347,968	347,968	279,779	-68,189
5910510 - Tran Out Fleet	10,421	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	8,820	8,820
Transfers Out:	\$337,553	\$347,968	\$347,968	\$347,968	\$288,599	-\$59,369
Reserves - Operating:						
5990010 - Reserve For Cash	0	775,758	775,758	0	1,376,598	600,840
5990020 - Reserve For Contingency	0	150,000	154,575	0	316,114	166,114
Reserves - Operating:	\$0	\$925,758	\$930,333	\$0	\$1,692,712	\$766,954
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	1,500,000	1,500,000	0	1,500,000	0
Reserves - Capital:	\$0	\$1,500,000	\$1,500,000	\$0	\$1,500,000	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	12,951,663	12,345,679	0	9,599,775	-3,351,888
Reserves - Stability:	\$0	\$12,951,663	\$12,345,679	\$0	\$9,599,775	-\$3,351,888
TOTAL EXPENDITURES:	\$5,072,747	\$20,902,064	\$24,129,330	\$5,051,061	\$21,061,274	\$159,210

FUND 149 – EAST U.S. 192 CRA

TRENDS & ISSUES

As approved on June 2, 2012, Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased to account for the increase in salaries recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurances.**
- **Operating Expenses increased due to the addition of a service agreement with Capital City Consulting as well as adjustments to Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. For FY19, this is projected to increase by \$410,629 from the FY18 Adopted Budget due to the valuation growth in the CRA. Other revenue sources include interest and Fund Balance

There were no changes between the Recommended and Tentative Budgets.

149-EAST 192 CRA SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 1,100	\$ 2,800	\$ 2,800	\$ 0	\$ 1,700
<u>Less 5% Statutory Reduction</u>	<u>\$(55)</u>	<u>\$(140)</u>	<u>\$(140)</u>	<u>\$ 0</u>	<u>\$(85)</u>
Subtotal:	\$ 1,045	\$ 2,660	\$ 2,660	\$ 0	\$ 1,615
Transfers In	\$ 351,195	\$ 761,824	\$ 761,824	\$ 0	\$ 410,629
<u>Fund Balance</u>	<u>\$ 124,548</u>	<u>\$ 289,729</u>	<u>\$ 289,729</u>	<u>\$ 0</u>	<u>\$ 165,181</u>
REVENUES TOTAL:	\$ 476,788	\$ 1,054,213	\$ 1,054,213	\$ 0	\$ 577,425
EXPENDITURES:					
Personal Services	\$ 0	\$ 137,115	\$ 144,453	\$ 7,338	\$ 144,453
<u>Operating Expenses</u>	<u>\$ 248,985</u>	<u>\$ 274,706</u>	<u>\$ 374,773</u>	<u>\$ 100,067</u>	<u>\$ 125,788</u>
Subtotal:	\$ 248,985	\$ 411,821	\$ 519,226	\$ 107,405	\$ 270,241
Transfers Out	\$ 4,317	\$ 4,749	\$ 3,764	\$(985)	\$(553)
Reserves - Operating	\$ 173,486	\$ 432,607	\$ 139,464	\$(293,143)	\$(34,022)
Reserves - Capital	\$ 0	\$ 155,036	\$ 341,759	\$ 186,723	\$ 341,759
<u>Reserves - Assigned</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	\$ 476,788	\$ 1,054,213	\$ 1,054,213	\$ 0	\$ 577,425

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 149-EAST 192 CRA

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	109,172	109,172
5130001 - Vacancy Factor	0	0	0	0	-1,911	-1,911
5210000 - Fica Taxes	0	0	0	0	8,352	8,352
5220000 - Retirement Contributions	0	0	0	0	9,019	9,019
5230000 - Health Insurance	0	0	0	0	18,750	18,750
5231000 - Life Insurance	0	0	0	0	103	103
5232000 - Dental Insurance	0	0	0	0	299	299
5233000 - Lt Disability Insurance	0	0	0	0	181	181
5233100 - St Disability Insurance	0	0	0	0	237	237
5240000 - Workers' Compensation	0	0	0	0	251	251
Personal Services:	\$0	\$0	\$0	\$0	\$144,453	\$144,453
Operating Expenses:						
5310000 - Professional Services	53,463	20,000	20,000	0	145,000	125,000
5400000 - Travel And Per Diem	0	515	515	0	515	0
5410000 - Communications	0	700	700	0	700	0
5430000 - Utility Services	0	25,200	25,200	0	25,200	0
5460000 - Repair & Maintenance Svcs	0	200,000	200,000	0	200,000	0
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	30,155	400	14,789	7,832	400	0
5490501 - OH-Workers' Compensation	0	0	0	0	392	392
5490503 - OH-Dental Insurance	0	0	0	0	59	59
5490504 - OH-Health Insurance	0	0	0	0	277	277
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	60	60
5540000 - Books,pubs,subs & Memberships	495	670	670	370	670	0
5541000 - Registration Fees	495	1,000	1,000	495	1,000	0
Operating Expenses:	\$84,608	\$248,985	\$263,374	\$8,697	\$374,773	\$125,788
Transfers Out:						
5910001 - Tran Out-general Fund	2,367	4,317	4,317	4,317	3,764	-553
Transfers Out:	\$2,367	\$4,317	\$4,317	\$4,317	\$3,764	-\$553
Reserves - Operating:						
5990010 - Reserve For Cash	0	70,459	70,175	0	87,165	16,706
5990020 - Reserve For Contingency	0	103,027	26,769	0	52,299	-50,728
Reserves - Operating:	\$0	\$173,486	\$96,944	\$0	\$139,464	-\$34,022
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	186,723	186,723
5990041 - Res For Capital - Designated	0	0	155,036	0	155,036	155,036
Reserves - Capital:	\$0	\$0	\$155,036	\$0	\$341,759	\$341,759
Reserves - Assigned:						
5990060 - Reserves Assigned	0	50,000	50,000	0	50,000	0
Reserves - Assigned:	\$0	\$50,000	\$50,000	\$0	\$50,000	\$0
TOTAL EXPENDITURES:	\$86,975	\$476,788	\$569,671	\$13,014	\$1,054,213	\$577,425

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Although the 3% across the board raise for eligible employees recommended by the County Manager and adjustments to Health and Dental Plans due to Open Enrollment were made, Personal Services decreased overall due to correcting a position that was inadvertently duplicated.**
- **Operating Expenses increased primarily due to an increase in contracted services for the W192 website design, development and implementation project. Also, as a result of adjustments to Overhead allocations associated with the Internal Service Funds.**
- **Transfers Out decreased based on the updated Cost Allocation Plan which was partially offset by a transfer for this Fund's share of the Fleet Fuel Proximity project.**
- **Reserves were adjusted as a result of increased TIF revenue which were offset by operating increases noted above.**

REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. For FY19, this is projected to increase by \$1,423,006 from the FY18 Adopted Budget due to the valuation growth in the Authority. Other revenue sources include interest and Fund Balance.

Between the Recommended and Tentative Budgets, TIF revenue increased slightly, due to a calculation adjustment in accordance with the completion of the Department of Revenue required forms.

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 22,198	\$ 13,575	\$ 13,575	\$ 0	\$(8,623)
Less 5% Statutory Reduction	\$(1,110)	\$(679)	\$(679)	\$ 0	\$ 431
Subtotal:	\$ 21,088	\$ 12,896	\$ 12,896	\$ 0	\$(8,192)
Transfers In	\$ 4,092,089	\$ 5,418,778	\$ 5,515,095	\$ 96,317	\$ 1,423,006
Fund Balance	\$ 1,608,160	\$ 709,663	\$ 709,663	\$ 0	\$(898,497)
REVENUES TOTAL:	\$ 5,721,337	\$ 6,141,337	\$ 6,237,654	\$ 96,317	\$ 516,317
EXPENDITURES:					
Personal Services	\$ 404,040	\$ 532,714	\$ 506,401	\$(26,313)	\$ 102,361
Operating Expenses	\$ 4,047,061	\$ 1,117,769	\$ 1,128,592	\$ 10,823	\$(2,918,469)
Capital Outlay	\$ 515,000	\$ 3,700,000	\$ 3,700,000	\$ 0	\$ 3,185,000
Subtotal:	\$ 4,966,101	\$ 5,350,483	\$ 5,334,993	\$(15,490)	\$ 368,892
Transfers Out	\$ 55,549	\$ 61,104	\$ 52,805	\$(8,299)	\$(2,744)
Reserves - Operating	\$ 699,687	\$ 729,750	\$ 820,081	\$ 90,331	\$ 120,394
Reserves - Capital	\$ 0	\$ 0	\$ 29,775	\$ 29,775	\$ 29,775
EXPENDITURES TOTAL:	\$ 5,721,337	\$ 6,141,337	\$ 6,237,654	\$ 96,317	\$ 516,317

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 150-WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	216,012	293,858	293,858	210,972	370,050	76,192
5130001 - Vacancy Factor	0	-5,141	-5,141	0	-6,478	-1,337
5140000 - Overtime	263	0	0	0	0	0
5140002 - Overtime- Code Enforcement	248	0	0	638	0	0
5160000 - Compensated Annual Leave	12,160	0	0	8,137	0	0
5160020 - Compensated Admin Leave	629	0	0	2,821	0	0
5170000 - Compensated Sick Leave	2,899	0	0	7,590	0	0
5210000 - Fica Taxes	16,805	22,478	22,478	16,421	28,310	5,832
5220000 - Retirement Contributions	21,426	31,010	31,010	25,253	39,999	8,989
5230000 - Health Insurance	40,675	56,293	56,293	37,916	68,670	12,377
5231000 - Life Insurance	282	277	277	271	348	71
5232000 - Dental Insurance	1,053	1,274	1,274	898	1,201	-73
5233000 - Lt Disability Insurance	380	485	485	363	610	125
5233100 - St Disability Insurance	702	646	646	670	810	164
5240000 - Workers' Compensation	2,308	2,860	2,860	1,957	2,881	21
Personal Services:	\$315,840	\$404,040	\$404,040	\$313,905	\$506,401	\$102,361
Operating Expenses:						
5310000 - Professional Services	2,772,419	3,975,000	4,415,015	3,579,696	1,070,300	-2,904,700
5340000 - Other Contractual Services	507	530	530	472	530	0
5400000 - Travel And Per Diem	9,622	12,000	12,000	9,331	4,800	-7,200
5410000 - Communications	3,363	3,728	3,728	3,363	4,322	594
5420000 - Freight & Postage Services	49	6,000	6,000	2	2,000	-4,000
5460000 - Repair & Maintenance Svcs	0	0	0	147	0	0
5462000 - Rep & Maint-automotive	38	1,200	1,200	143	1,200	0
5470000 - Printing And Binding	313	10,000	10,000	287	3,000	-7,000
5480000 - Promotional Activities	2,354	15,000	15,000	10,934	20,000	5,000
5490000 - Oth Current Chgs & Obligations	410	60	60	0	0	-60
5490501 - OH-Workers' Compensation	980	1,378	1,378	1,378	1,813	435
5490503 - OH-Dental Insurance	180	229	229	229	272	43
5490504 - OH-Health Insurance	786	1,138	1,138	1,138	1,280	142
5490505 - OH-Life/AD&D, STD, LTD	432	277	277	277	277	0
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5490511 - OH-Fleet Fuel	0	0	0	0	360	360
5511000 - Office Supplies	411	976	976	347	600	-376
5512000 - Office Equipment	260	2,000	2,000	349	1,000	-1,000
5520000 - Operating Supplies	382	2,200	2,200	703	1,700	-500
5520010 - Computer Software	0	311	311	0	0	-311
5520021 - Computer Hardware, Operating	1,570	0	0	0	0	0
5521000 - Gas & Oil	4,175	9,349	9,349	3,160	8,784	-565
5540000 - Books,pubs,subs & Memberships	1,525	385	385	775	860	475
5541000 - Registration Fees	2,817	3,000	3,000	1,728	3,000	0
5550000 - Training	605	2,300	2,300	605	2,300	0
Operating Expenses:	\$2,803,200	\$4,047,061	\$4,487,076	\$3,615,065	\$1,128,592	-\$2,918,469
Capital Outlay:						
5640100 - Vehicles	48,582	0	0	0	0	0
5650000 - Construction In Progress	0	515,000	1,083,706	395,863	3,700,000	3,185,000
Capital Outlay:	\$48,582	\$515,000	\$1,083,706	\$395,863	\$3,700,000	\$3,185,000

FUND 150-WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	30,414	55,549	55,549	55,549	51,965	-3,584
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	840	840
Transfers Out:	\$30,414	\$55,549	\$55,549	\$55,549	\$52,805	-\$2,744
Reserves - Operating:						
5990010 - Reserve For Cash	0	699,687	695,742	0	281,299	-418,388
5990020 - Reserve For Contingency	0	0	0	0	538,782	538,782
Reserves - Operating:	\$0	\$699,687	\$695,742	\$0	\$820,081	\$120,394
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	29,775	29,775
Reserves - Capital:	\$0	\$0	\$0	\$0	\$29,775	\$29,775
TOTAL EXPENDITURES:	\$3,198,035	\$5,721,337	\$6,726,113	\$4,380,381	\$6,237,654	\$516,317

FUND 151 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment which was offset by a decrease to Operating Expenses.**

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY19 allocation anticipated from the Department of Housing and Urban Development (HUD) in the amount of \$1,804,561 and the balance of the grant from FY18 will be included in the budget later on in the budget schedule.

There were no changes between the Recommended and Tentative Budgets.

151-CDBG FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Intergovernmental Revenue	\$ 1,486,387	\$ 1,804,561	\$ 1,804,561	\$ 0	\$ 318,174
Subtotal:	\$ 1,486,387	\$ 1,804,561	\$ 1,804,561	\$ 0	\$ 318,174
REVENUES TOTAL:	\$ 1,486,387	\$ 1,804,561	\$ 1,804,561	\$ 0	\$ 318,174
EXPENDITURES:					
Personal Services	\$ 166,858	\$ 171,741	\$ 175,972	\$ 4,231	\$ 9,114
Operating Expenses	\$ 659,529	\$ 1,222,820	\$ 1,218,589	\$(4,231)	\$ 559,060
Grants and Aids	\$ 660,000	\$ 410,000	\$ 410,000	\$ 0	\$(250,000)
Subtotal:	\$ 1,486,387	\$ 1,804,561	\$ 1,804,561	\$ 0	\$ 318,174
EXPENDITURES TOTAL:	\$ 1,486,387	\$ 1,804,561	\$ 1,804,561	\$ 0	\$ 318,174

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 151 - CDBG FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	111,914	122,984	122,984	72,381	125,375	2,391
5120002 - Disaster Relief	68	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,152	-2,152	0	-2,194	-42
5140000 - Overtime	374	0	0	122	0	0
5150300 - Class C Meals	18	0	0	23	0	0
5160000 - Compensated Annual Leave	6,996	0	0	1,712	0	0
5160010 - Compensated Ann Leave Payoff	781	0	0	0	0	0
5160020 - Compensated Admin Leave	1,972	0	0	766	0	0
5170000 - Compensated Sick Leave	3,356	0	0	1,476	0	0
5170010 - Compensated Sick Leave Payoff	6,132	0	0	0	0	0
5210000 - Fica Taxes	9,559	9,408	9,408	5,612	9,590	182
5220000 - Retirement Contributions	11,088	9,741	9,741	5,746	10,356	615
5230000 - Health Insurance	21,928	23,805	23,805	12,062	30,071	6,266
5231000 - Life Insurance	153	115	115	74	119	4
5232000 - Dental Insurance	639	638	638	320	650	12
5233000 - Lt Disability Insurance	204	203	203	98	206	3
5233100 - St Disability Insurance	377	271	271	181	276	5
5240000 - Workers' Compensation	1,582	1,845	1,845	650	1,523	-322
Personal Services:	\$177,140	\$166,858	\$166,858	\$101,222	\$175,972	\$9,114
Operating Expenses:						
5310000 - Professional Services	1,129	42,000	42,000	19,008	50,000	8,000
5340000 - Other Contractual Services	50	0	0	0	0	0
5400000 - Travel And Per Diem	9,745	9,000	9,000	1,414	9,000	0
5410000 - Communications	433	900	900	361	500	-400
5420000 - Freight & Postage Services	732	500	500	284	500	0
5440000 - Rentals And Leases	493	500	500	600	500	0
5450000 - Insurance	14	12	12	0	405	393
5460000 - Repair & Maintenance Svcs	0	400	400	0	400	0
5470000 - Printing And Binding	715	950	950	108	950	0
5480000 - Promotional Activities	4,351	9,000	9,000	3,925	9,000	0
5488000 - Promotional-ads/media Buys	10,839	26,000	26,000	5,860	20,000	-6,000
5490000 - Oth Current Chgs & Obligations	1,567,649	547,980	551,500	157,999	1,104,743	556,763
5490501 - OH-Workers' Compensation	608	689	689	689	917	228
5490502 - OH-Property & Liability Insurance	0	103	103	0	78	-25
5490503 - OH-Dental Insurance	113	114	114	114	137	23
5490504 - OH-Health Insurance	488	570	570	570	647	77
5490505 - OH-Life/AD&D, STD, LTD	267	139	139	139	140	1
5511000 - Office Supplies	3,819	3,200	3,200	3,766	3,200	0
5512000 - Office Equipment	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	1,440	600	600	801	600	0
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Memberships	6,225	8,772	8,772	4,560	8,772	0
5541000 - Registration Fees	5,165	3,300	3,300	2,475	3,300	0
5550000 - Training	402	3,500	3,500	0	3,500	0
Operating Expenses:	\$1,614,677	\$659,529	\$663,049	\$202,672	\$1,218,589	\$559,060
Grants and Aids:						
5810000 - Aids To Gov't Agencies	159,803	160,000	160,000	148,052	160,000	0

FUND 151 - CDBG FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Grants and Aids:						
5811000-Aids To Gov't Agencies	0	500,000	500,000	412,723	250,000	-250,000
Grants and Aids:	\$159,803	\$660,000	\$660,000	\$560,775	\$410,000	-\$250,000
TOTAL EXPENDITURES:	\$1,951,620	\$1,486,387	\$1,489,907	\$864,669	\$1,804,561	\$318,174

FUND 152 - MUNICIPAL SERVICE TAXING UNIT

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.

Between the Recommended and Tentative Budgets, Operating Expenses and Transfers Out decreased due to an adjustment to Fund Balance and the re-appropriation of funds to Reserves Assigned for future playground equipment for an MSTU as well as adjustments to the Cost Allocation Plan and the Property and Liability Insurances.

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.

Between the Recommended and Tentative Budgets, Fund Balance estimates were reviewed and adjusted.

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,164,088	\$ 1,157,765	\$ 1,157,765	\$ 0	\$(6,323)
Less 5% Statutory Reduction	<u>\$(58,206)</u>	<u>\$(57,353)</u>	<u>\$(57,353)</u>	<u>\$ 0</u>	<u>\$ 853</u>
Subtotal:	\$ 1,105,882	\$ 1,100,412	\$ 1,100,412	\$ 0	\$(5,470)
Fund Balance	<u>\$ 390,633</u>	<u>\$ 452,379</u>	<u>\$ 373,631</u>	<u>\$(78,748)</u>	<u>\$(17,002)</u>
REVENUES TOTAL:	<u>\$ 1,496,515</u>	<u>\$ 1,552,791</u>	<u>\$ 1,474,043</u>	<u>\$(78,748)</u>	<u>\$(22,472)</u>
EXPENDITURES:					
Operating Expenses	\$ 1,231,311	\$ 1,398,536	\$ 1,269,219	\$(129,317)	\$ 37,908
Capital Outlay	<u>\$ 65,870</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 0</u>	<u>\$(21,492)</u>
Subtotal:	\$ 1,297,181	\$ 1,442,914	\$ 1,313,597	\$(129,317)	\$ 16,416
Transfers Out	\$ 91,581	\$ 89,762	\$ 74,331	\$(15,431)	\$(17,250)
Reserves - Operating	\$ 64,113	\$ 20,115	\$ 20,115	\$ 0	\$(43,998)
Reserves - Assigned	\$ 0	\$ 0	\$ 66,000	\$ 66,000	\$ 66,000
Reserves - Stability	<u>\$ 43,640</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(43,640)</u>
EXPENDITURES TOTAL:	<u>\$ 1,496,515</u>	<u>\$ 1,552,791</u>	<u>\$ 1,474,043</u>	<u>\$(78,748)</u>	<u>\$(22,472)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 152 - MUNICIPAL SERVICES TAXING UNIT MSTU FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	20,337	23,328	23,328	22,429	23,312	-16
5340000 - Other Contractual Services	23,275	25,705	25,705	21,098	23,380	-2,325
5410000 - Communications	2,006	1,852	1,852	1,543	1,851	-1
5430000 - Utility Services	517,018	615,598	640,748	479,752	641,816	26,218
5440000 - Rentals And Leases	9,940	10,200	10,200	9,350	10,200	0
5450000 - Insurance	28,110	29,730	29,730	56,157	59,293	29,563
5460000 - Repair & Maintenance Svcs	293,407	523,764	721,624	249,235	508,299	-15,465
5490000 - Oth Current Chgs & Obligations	1,052	1,134	1,134	1,063	1,068	-66
Operating Expenses:	\$895,146	\$1,231,311	\$1,454,321	\$840,627	\$1,269,219	\$37,908
Capital Outlay:						
5635000 - Improv-stormwater Facilities	0	65,870	65,870	0	44,378	-21,492
5640000 - Machinery & Equipment	15,219	0	0	0	0	0
Capital Outlay:	\$15,219	\$65,870	\$65,870	\$0	\$44,378	-\$21,492
Transfers Out:						
5910001 - Tran Out-general Fund	65,665	65,884	65,884	65,884	49,519	-16,365
5910704 - Transfers out-Property Appr	20,580	25,697	25,697	21,136	24,812	-885
Transfers Out:	\$86,245	\$91,581	\$91,581	\$87,020	\$74,331	-\$17,250
Reserves - Operating:						
5990020 - Reserve For Contingency	0	64,113	64,115	0	20,115	-43,998
Reserves - Operating:	\$0	\$64,113	\$64,115	\$0	\$20,115	-\$43,998
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	0	0	66,000	66,000
Reserves - Assigned:	\$0	\$0	\$0	\$0	\$66,000	\$66,000
Reserves - Stability:						
5990080 - Reserve For Stability	0	43,640	0	0	0	-43,640
Reserves - Stability:	\$0	\$43,640	\$0	\$0	\$0	-\$43,640
TOTAL EXPENDITURES:	\$996,610	\$1,496,515	\$1,675,887	\$927,647	\$1,474,043	-\$22,472

FUND 153 - MUNICIPAL SERVICE BENEFITS UNIT

TRENDS & ISSUES

The Board is authorized to create Municipal Serving 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 services to 5 subdivisions. The FY19 budget appropriates funds for services to be provided. Each MSBU may only expend the funds it charges its residents for the permitted activities.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 43,723	\$ 37,601	\$ 37,601	\$ 0	\$(6,122)
Less 5% Statutory Reduction	\$(2,186)	\$(1,879)	\$(1,879)	\$ 0	\$ 307
Subtotal:	\$ 41,537	\$ 35,722	\$ 35,722	\$ 0	\$(5,815)
Fund Balance	\$ 35,599	\$ 48,796	\$ 48,796	\$ 0	\$ 13,197
REVENUES TOTAL:	\$ 77,136	\$ 84,518	\$ 84,518	\$ 0	\$ 7,382
EXPENDITURES:					
Operating Expenses	\$ 35,769	\$ 37,344	\$ 37,344	\$ 0	\$ 1,575
Subtotal:	\$ 35,769	\$ 37,344	\$ 37,344	\$ 0	\$ 1,575
Transfers Out	\$ 8,157	\$ 7,308	\$ 7,308	\$ 0	\$(849)
Reserves - Operating	\$ 3,175	\$ 3,207	\$ 3,207	\$ 0	\$ 32
Reserves - Restricted	\$ 30,035	\$ 36,659	\$ 36,659	\$ 0	\$ 6,624
EXPENDITURES TOTAL:	\$ 77,136	\$ 84,518	\$ 84,518	\$ 0	\$ 7,382

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 153 - MUNICIPAL SERVICES BENEFIT UNIT MSBU FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	684	875	875	845	753	-122
5430000 - Utility Services	11,029	13,193	14,840	6,723	13,945	752
5450000 - Insurance	118	112	112	112	84	-28
5460000 - Repair & Maintenance Svcs	13,737	21,589	25,131	10,788	22,562	973
Operating Expenses:	\$25,568	\$35,769	\$40,958	\$18,468	\$37,344	\$1,575
Transfers Out:						
5910001 - Tran Out-general Fund	3,000	8,157	8,157	3,945	7,308	-849
Transfers Out:	\$3,000	\$8,157	\$8,157	\$3,945	\$7,308	-\$849
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,175	3,207	0	3,207	32
Reserves - Operating:	\$0	\$3,175	\$3,207	\$0	\$3,207	\$32
Reserves - Restricted:						
5990070 - Reserves Restricted	0	30,035	22,226	0	36,659	6,624
Reserves - Restricted:	\$0	\$30,035	\$22,226	\$0	\$36,659	\$6,624
TOTAL EXPENDITURES:	\$28,568	\$77,136	\$74,548	\$22,413	\$84,518	\$7,382

FUND 154 - CONSTITUTIONAL GAS TAX FUND

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for 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 Budget include:

- **Transfers Out increased due to the updated Cost Allocation Plan.**

REVENUES

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY19, revenues are calculated on a projection based on actual receipts from FY18. Additionally, Transfers In from the General Fund and Solid Waste Fund from host fees are included as the revenue generated in this Fund is not sufficient to cover operating expenses as well as Interest. Other Sources reflect the estimated proceeds from the lease-purchase program for the equipment purchases.

Changes between the Recommended and Tentative Budget include:

- **Revenue projections decreased based on estimates released from the Department of Revenue.**
- **Fund Balance increased due to revised projections for FY18 year end.**

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Intergovernmental Revenue	\$ 4,292,348	\$ 4,421,118	\$ 4,349,691	\$ (71,427)	\$ 57,343
Miscellaneous Revenues	\$ 14,994	\$ 12,000	\$ 12,000	\$ 0	\$ (2,994)
Less 5% Statutory Reduction	\$(215,367)	\$(221,656)	\$(218,085)	\$ 3,571	\$(2,718)
Subtotal:	\$ 4,091,975	\$ 4,211,462	\$ 4,143,606	\$(67,856)	\$ 51,631
Transfers In	\$ 2,732,832	\$ 2,479,083	\$ 2,479,083	\$ 0	\$(253,749)
Other Sources	\$ 0	\$ 2,290,000	\$ 2,290,000	\$ 0	\$ 2,290,000
Fund Balance	\$ 3,105,245	\$ 343,990	\$ 414,443	\$ 70,453	\$(2,690,802)
REVENUES TOTAL:	\$ 9,930,052	\$ 9,324,535	\$ 9,327,132	\$ 2,597	\$(602,920)
EXPENDITURES:					
Operating Expenses	\$ 8,050,000	\$ 6,750,000	\$ 6,750,000	\$ 0	\$(1,300,000)
Capital Outlay	\$ 1,873,153	\$ 2,290,000	\$ 2,290,000	\$ 0	\$ 416,847
Debt Service	\$ 0	\$ 276,946	\$ 276,946	\$ 0	\$ 276,946
Subtotal:	\$ 9,923,153	\$ 9,316,946	\$ 9,316,946	\$ 0	\$(606,207)
Transfers Out	\$ 6,899	\$ 7,589	\$ 10,186	\$ 2,597	\$ 3,287
EXPENDITURES TOTAL:	\$ 9,930,052	\$ 9,324,535	\$ 9,327,132	\$ 2,597	\$(602,920)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 154 - CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfacing	0	7,250,000	8,874,611	4,994,179	6,000,000	-1,250,000
5460009 - Dirt Road Maintenance/Paving	324,498	800,000	1,090,389	860,161	750,000	-50,000
Operating Expenses:	\$324,498	\$8,050,000	\$9,965,000	\$5,854,340	\$6,750,000	-\$1,300,000
Capital Outlay:						
5650000 - Construction In Progress	1,563,690	1,873,153	1,546,445	553,276	2,290,000	416,847
Capital Outlay:	\$1,563,690	\$1,873,153	\$1,546,445	\$553,276	\$2,290,000	\$416,847
Debt Service:						
5710000 - Principal	0	0	0	0	197,428	197,428
5720000 - Interest	0	0	0	0	79,518	79,518
Debt Service:	\$0	\$0	\$0	\$0	\$276,946	\$276,946
Transfers Out:						
5910001 - Tran Out-general Fund	6,899	6,899	6,899	6,899	10,186	3,287
Transfers Out:	\$6,899	\$6,899	\$6,899	\$6,899	\$10,186	\$3,287
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	326,898	0	0	0
Reserves - Capital:	\$0	\$0	\$326,898	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,895,087	\$9,930,052	\$11,845,242	\$6,414,515	\$9,327,132	-\$602,920

FUND 155 – WEST 192 MSBU PHASE 1 FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Although the 3% across the board raise for eligible employees recommended by the County Manager and adjustments to Health and Dental Plans due to Open Enrollment were made, Personal Services decreased overall due to correcting a position that was inadvertently duplicated.**
- **Operating Expenses increased due to adjustments to Property & Liability insurance rates, Overhead allocations, and Tax Collector Fees based on an increase to Revenues.**
- **Transfers Out decreased based on the updated Cost Allocation Plan which was partially offset by a transfer for this Fund's share of the Fleet Fuel Proximity project.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue Projections were revised which resulted in an increase to Permits, Fees & Special Assessments.**

155-WEST 192 MSBU PHASE I SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,840,254	\$ 2,840,254	\$ 3,256,858	\$ 416,604	\$ 416,604
Miscellaneous Revenues	\$ 65,160	\$ 188,183	\$ 188,183	\$ 0	\$ 123,023
Less 5% Statutory Reduction	\$(145,271)	\$(151,422)	\$(172,252)	\$(20,830)	\$(26,981)
Subtotal:	\$ 2,760,143	\$ 2,877,015	\$ 3,272,789	\$ 395,774	\$ 512,646
Fund Balance	\$ 916,396	\$ 1,347,053	\$ 1,347,053	\$ 0	\$ 430,657
REVENUES TOTAL:	\$ 3,676,539	\$ 4,224,068	\$ 4,619,842	\$ 395,774	\$ 943,303
EXPENDITURES:					
Personal Services	\$ 208,246	\$ 279,828	\$ 249,272	\$(30,556)	\$ 41,026
Operating Expenses	\$ 2,787,628	\$ 3,497,987	\$ 3,517,377	\$ 19,390	\$ 729,749
Capital Outlay	\$ 30,000	\$ 0	\$ 0	\$ 0	\$(30,000)
Subtotal:	\$ 3,025,874	\$ 3,777,815	\$ 3,766,649	\$(11,166)	\$ 740,775
Transfers Out	\$ 211,577	\$ 232,735	\$ 150,479	\$(82,256)	\$(61,098)
Reserves - Operating	\$ 439,088	\$ 213,518	\$ 702,714	\$ 489,196	\$ 263,626
Reserves - Stability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 3,676,539	\$ 4,224,068	\$ 4,619,842	\$ 395,774	\$ 943,303

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	97,620	143,952	143,952	109,590	174,791	30,839
5120002 - Disaster Relief	594	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,519	-2,519	0	-3,059	-540
5140000 - Overtime	15	0	0	0	0	0
5140002 - Overtime- Code Enforcement	0	0	0	685	0	0
5160000 - Compensated Annual Leave	7,049	0	0	4,142	0	0
5160020 - Compensated Admin Leave	97	0	0	1,090	0	0
5170000 - Compensated Sick Leave	8,140	0	0	2,172	0	0
5210000 - Fica Taxes	8,311	11,013	11,013	8,414	13,372	2,359
5220000 - Retirement Contributions	9,200	15,235	15,235	12,791	19,003	3,768
5230000 - Health Insurance	22,608	35,460	35,460	26,675	39,649	4,189
5231000 - Life Insurance	140	135	135	144	165	30
5232000 - Dental Insurance	674	707	707	560	718	11
5233000 - Lt Disability Insurance	187	237	237	193	289	52
5233100 - St Disability Insurance	346	317	317	356	382	65
5240000 - Workers' Compensation	4,947	3,709	3,709	2,802	3,962	253
Personal Services:	\$159,928	\$208,246	\$208,246	\$169,614	\$249,272	\$41,026
Operating Expenses:						
5310000 - Professional Services	119,763	0	33,447	19,037	0	0
5312000 - Tax Collector Fees	54,971	47,378	47,378	61,532	65,137	17,759
5340000 - Other Contractual Services	19,288	60,565	60,565	14,891	60,565	0
5400000 - Travel And Per Diem	326	3,300	3,300	0	1,350	-1,950
5410000 - Communications	5,469	5,024	5,024	4,619	5,375	351
5420000 - Freight & Postage Services	2,710	2,500	2,500	0	2,500	0
5430000 - Utility Services	320,809	290,000	290,000	255,880	301,600	11,600
5440000 - Rentals And Leases	780	780	780	650	780	0
5450000 - Insurance	1,030	6,175	6,175	6,175	7,033	858
5460000 - Repair & Maintenance Svcs	1,930,904	2,250,894	2,250,894	1,692,088	2,955,200	704,306
5462000 - Rep & Maint-automotive	1,816	3,000	3,000	1,431	1,000	-2,000
5470000 - Printing And Binding	1,317	2,500	2,500	799	1,500	-1,000
5490000 - Oth Current Chgs & Obligations	0	120	120	0	0	-120
5490501 - OH-Workers' Compensation	607	813	813	813	1,010	197
5490502 - OH-Property & Liability Insurance	156	716	716	716	1,357	641
5490503 - OH-Dental Insurance	112	135	135	135	150	15
5490504 - OH-Health Insurance	488	675	675	675	714	39
5490505 - OH-Life/AD&D, STD, LTD	266	164	164	164	155	-9
5490509 - OH-Fleet Oversight	0	0	0	0	291	291
5490510 - OH-Fleet Maint	0	109	109	55	0	-109
5490511 - OH-Fleet Fuel	0	0	0	0	540	540
5511000 - Office Supplies	118	500	500	196	300	-200
5520000 - Operating Supplies	225	1,000	1,000	209	500	-500
5521000 - Gas & Oil	3,449	6,360	6,360	1,721	5,400	-960
5525000 - Tools	0	500	500	0	500	0
5530000 - Road Materials & Supplies	0	100,000	100,000	0	100,000	0
5540000 - Books,pubs,subs & Memberships	35	3,870	3,870	35	3,870	0
5550000 - Training	0	550	550	0	550	0
Operating Expenses:	\$2,464,639	\$2,787,628	\$2,821,075	\$2,061,819	\$3,517,377	\$729,749

FUND 155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	31,933	30,000	1,345,000	1,124,781	0	-30,000
Capital Outlay:	\$31,933	\$30,000	\$1,345,000	\$1,124,781	\$0	-\$30,000
Transfers Out:						
5910001 - Tran Out-general Fund	91,910	211,577	211,577	211,577	149,219	-62,358
5910510 - Tran Out Fleet	1,007	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	1,260	1,260
Transfers Out:	\$92,917	\$211,577	\$211,577	\$211,577	\$150,479	-\$61,098
Reserves - Operating:						
5990010 - Reserve For Cash	0	412,171	412,171	0	494,435	82,264
5990020 - Reserve For Contingency	0	26,917	271,188	0	208,279	181,362
Reserves - Operating:	\$0	\$439,088	\$683,359	\$0	\$702,714	\$263,626
TOTAL EXPENDITURES:	\$2,749,417	\$3,676,539	\$5,269,257	\$3,567,791	\$4,619,842	\$943,303

FUND 156 – FEDERAL AND STATE GRANT 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.

This Fund supports 4 grant funded FTEs, which is unchanged from the FY18 Adopted Budget.

Included in the request are anticipated grant awards for the following FY19 CIP projects: Landscape for East and West 192, Fanny Bass Slough Stormwater Improvements, Kempfer Road Culvert Replacement, Seven Dwarfs Lane Drainage Improvements, Shingle Creek Basin Stormwater Improvements, ATMS Phase 4, County Sidewalks/Trails, Lakeshore to Neptune Bike/Pedestrian Path, and NeoCity Way. Additionally, this Fund includes the VOCA, EMPA, EMPG, Mosquito Chemical, and JAG Grants.

Changes between the Recommended and Tentative Budgets Include:

- **Personal Services increased due to a 3% raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to appropriating the FY18 JAG Direct Grant. This increase was partially offset by adjustments to the EMPA, EMPG and VOCA grants to offset the above mentioned Personal Services adjustments for these grants.**
- **Capital Outlay decreased as the Economic Development Administration (EDA) Federal Grant is expected to be completed in FY18. This reduction was partially offset by allocating funds for the BVL Drainage Improvement project and the FY18 JAG Direct Grant.**
- **Transfers Out increased due to appropriating a portion of the FY18 JAG Direct Grant to the Sheriff.**

REVENUES

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

Changes between the Recommended and Tentative Budgets Include:

- **Intergovernmental Revenue decreased as a result of revised grant funding which was partially offset by appropriating funds for the BVL Drainage Improvement project.**

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Intergovernmental Revenue	\$ 42,741,058	\$ 18,859,044	\$ 17,438,082	\$(1,420,962)	\$(25,302,976)
Subtotal:	\$ 42,741,058	\$ 18,859,044	\$ 17,438,082	\$(1,420,962)	\$(25,302,976)
REVENUES TOTAL:	\$ 42,741,058	\$ 18,859,044	\$ 17,438,082	\$(1,420,962)	\$(25,302,976)
EXPENDITURES:					
Personal Services	\$ 235,139	\$ 243,600	\$ 247,001	\$ 3,401	\$ 11,862
Operating Expenses	\$ 185,926	\$ 175,183	\$ 183,399	\$ 8,216	\$(2,527)
Capital Outlay	\$ 41,987,996	\$ 18,108,264	\$ 16,649,130	\$(1,459,134)	\$(25,338,866)
Grants and Aids	\$ 331,997	\$ 331,997	\$ 331,997	\$ 0	\$ 0
Subtotal:	\$ 42,741,058	\$ 18,859,044	\$ 17,411,527	\$(1,447,517)	\$(25,329,531)
Transfers Out	\$ 0	\$ 0	\$ 26,555	\$ 26,555	\$ 26,555
EXPENDITURES TOTAL:	\$ 42,741,058	\$ 18,859,044	\$ 17,438,082	\$(1,420,962)	\$(25,302,976)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 156 - FEDERAL AND STATE GRANT FUNDS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	144,462	167,642	169,051	130,952	178,699	11,057
5120002 - Disaster Relief	3,526	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,100	-1,100	0	-1,134	-34
5140000 - Overtime	0	0	0	23	0	0
5160000 - Compensated Annual Leave	7,535	0	0	6,017	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,003	0	0
5160020 - Compensated Admin Leave	1,629	0	0	2,004	0	0
5170000 - Compensated Sick Leave	4,099	0	0	2,493	0	0
5210000 - Fica Taxes	12,032	12,827	13,233	10,537	13,671	844
5220000 - Retirement Contributions	12,569	13,277	13,750	11,523	14,760	1,483
5230000 - Health Insurance	35,840	40,093	40,093	30,649	38,578	-1,515
5231000 - Life Insurance	195	158	165	161	167	9
5232000 - Dental Insurance	1,090	1,162	1,162	838	1,162	0
5233000 - Lt Disability Insurance	260	276	285	214	294	18
5233100 - St Disability Insurance	480	368	386	395	394	26
5240000 - Workers' Compensation	376	436	462	332	410	-26
Personal Services:	\$224,093	\$235,139	\$237,487	\$199,140	\$247,001	\$11,862
Operating Expenses:						
5340000 - Other Contractual Services	28,288	27,407	40,814	35,407	40,407	13,000
5390000 - Training	0	4,000	4,000	0	4,000	0
5400000 - Travel And Per Diem	6,357	14,431	11,431	5,590	14,640	209
5410000 - Communications	10,093	10,334	14,126	8,844	11,821	1,487
5460000 - Repair & Maintenance Svcs	1,311	8,784	13,190	6,580	0	-8,784
5462000 - Rep & Maint-automotive	0	0	0	1,944	0	0
5470000 - Printing And Binding	4,588	4,000	3,000	4,420	5,000	1,000
5490000 - Oth Current Chgs & Obligations	15,152	15,703	15,703	495	14,227	-1,476
5490504 - OH-Health Insurance	0	120	120	0	0	-120
5511000 - Office Supplies	1,263	1,369	2,369	2,030	5,623	4,254
5512000 - Office Equipment	3,740	0	0	0	0	0
5520000 - Operating Supplies	21,331	65,537	62,347	16,575	56,386	-9,151
5520010 - Computer Software	0	0	0	7,200	0	0
5520020 - Computer Hardware, Non-Capital	1,077	0	0	750	0	0
5521000 - Gas & Oil	0	0	0	46	0	0
5522000 - Chemicals	26,315	26,315	27,109	0	22,777	-3,538
5540000 - Books,pubs,subs & Memberships	1,306	2,317	1,078	1,085	1,157	-1,160
5541000 - Registration Fees	2,295	1,970	1,970	1,743	1,970	0
5550000 - Training	12,582	3,639	3,772	3,772	5,391	1,752
Operating Expenses:	\$135,697	\$185,926	\$201,029	\$96,481	\$183,399	-\$2,527
Capital Outlay:						
5640000 - Machinery & Equipment	77,883	13,407	72,671	70,166	36,116	22,709
5640020 - Computer Hardware, Capital	0	0	0	0	2,623	2,623
5650000 - Construction In Progress	15,363,611	41,974,589	41,075,083	3,965,628	16,610,391	-25,364,198
Capital Outlay:	\$15,441,494	\$41,987,996	\$41,147,754	\$4,035,795	\$16,649,130	-\$25,338,866
Grants and Aids:						
5810000 - Aids To Gov't Agencies	65,293	0	37,053	13,763	0	0
5811000-Aids To Gov't Agencies	25,181	0	0	0	0	0
5820000 - Aids To Private Organization	29,295	331,997	331,997	7,530	331,997	0

FUND 156 - FEDERAL AND STATE GRANT FUNDS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Grants and Aids:	\$119,769	\$331,997	\$369,050	\$21,293	\$331,997	\$0
Transfers Out:						
5910705 - Transfers out-Sheriff	101,912	0	0	0	26,555	26,555
Transfers Out:	\$101,912	\$0	\$0	\$0	\$26,555	\$26,555
TOTAL EXPENDITURES:	\$16,022,965	\$42,741,058	\$41,955,320	\$4,352,708	\$17,438,082	-\$25,302,976

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses decreased due to reductions to Property and Liability Insurance which were partially offset by adjustments to Overhead allocations.**
- **Transfers Out increased for this Fund's share of the Fleet Fuel Proximity project.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from inter-local agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Inter-fund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios.

There were no changes between the Recommended and Tentative Budgets.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 787,621	\$ 722,496	\$ 722,496	\$ 0	\$(65,125)
Judgment, Fines & Forfeits	\$ 357,148	\$ 348,349	\$ 348,349	\$ 0	\$(8,799)
Miscellaneous Revenues	\$ 31,657	\$ 42,881	\$ 42,881	\$ 0	\$ 11,224
Less 5% Statutory Reduction	\$(58,821)	\$(55,686)	\$(55,686)	\$ 0	\$ 3,135
Subtotal:	\$ 1,117,605	\$ 1,058,040	\$ 1,058,040	\$ 0	\$(59,565)
Transfers In	\$ 681,268	\$ 1,127,021	\$ 1,127,021	\$ 0	\$ 445,753
Fund Balance	\$ 2,059,212	\$ 829,115	\$ 829,115	\$ 0	\$(1,230,097)
REVENUES TOTAL:	\$ 3,858,085	\$ 3,014,176	\$ 3,014,176	\$ 0	\$(843,909)
EXPENDITURES:					
Personal Services	\$ 334,705	\$ 351,410	\$ 359,991	\$ 8,581	\$ 25,286
Operating Expenses	\$ 1,726,242	\$ 1,816,298	\$ 1,781,286	\$(35,012)	\$ 55,044
Capital Outlay	\$ 1,391,600	\$ 480,000	\$ 480,000	\$ 0	\$(911,600)
Subtotal:	\$ 3,452,547	\$ 2,647,708	\$ 2,621,277	\$(26,431)	\$(831,270)
Transfers Out	\$ 157,917	\$ 173,709	\$ 174,549	\$ 840	\$ 16,632
Reserves - Operating	\$ 247,621	\$ 192,759	\$ 218,350	\$ 25,591	\$(29,271)
EXPENDITURES TOTAL:	\$ 3,858,085	\$ 3,014,176	\$ 3,014,176	\$ 0	\$(843,909)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	203,415	241,665	241,665	187,793	245,193	3,528
5120002 - Disaster Relief	5,096	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,264	-4,264	0	-4,344	-80
5140000 - Overtime	3,007	1,997	1,997	2,390	3,000	1,003
5140003 - Overtime- Disaster Relief	2,240	0	0	0	0	0
5160000 - Compensated Annual Leave	12,403	0	0	15,955	0	0
5160020 - Compensated Admin Leave	1,937	0	0	2,021	0	0
5170000 - Compensated Sick Leave	9,230	0	0	6,707	0	0
5210000 - Fica Taxes	16,882	18,640	18,640	15,204	18,986	346
5220000 - Retirement Contributions	22,494	23,829	23,829	21,150	26,579	2,750
5230000 - Health Insurance	42,276	45,322	45,322	40,390	60,822	15,500
5231000 - Life Insurance	275	230	230	251	234	4
5232000 - Dental Insurance	952	972	972	842	1,209	237
5233000 - Lt Disability Insurance	370	402	402	338	411	9
5233100 - St Disability Insurance	682	538	538	623	546	8
5240000 - Workers' Compensation	6,817	5,374	5,374	6,243	7,355	1,981
Personal Services:	\$328,075	\$334,705	\$334,705	\$299,907	\$359,991	\$25,286
Operating Expenses:						
5313000 - Legal & Engineering Svcs	0	300	300	0	0	-300
5340000 - Other Contractual Services	1,600	2,500	2,500	1,200	2,000	-500
5400000 - Travel And Per Diem	3,977	5,020	1,020	549	3,320	-1,700
5410000 - Communications	21,223	21,608	21,608	17,600	21,644	36
5420000 - Freight & Postage Services	1,174	800	800	689	800	0
5430000 - Utility Services	70,979	85,000	85,000	57,750	85,000	0
5440000 - Rentals And Leases	65,913	66,684	66,684	59,258	62,734	-3,950
5450000 - Insurance	64,385	37,482	37,482	37,482	38,305	823
5460000 - Repair & Maintenance Svcs	1,428,558	1,481,267	1,462,928	1,364,708	1,542,425	61,158
5462000 - Rep & Maint-automotive	1,913	1,800	1,800	1,445	2,400	600
5490000 - Oth Current Chgs & Obligations	118	0	0	0	0	0
5490501 - OH-Workers' Compensation	844	1,049	1,049	1,049	1,253	204
5490502 - OH-Property & Liability Insurance	9,778	4,344	4,344	4,344	7,393	3,049
5490503 - OH-Dental Insurance	157	174	174	174	188	14
5490504 - OH-Health Insurance	677	868	868	868	884	16
5490505 - OH-Life/AD&D, STD, LTD	480	337	337	337	305	-32
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5490510 - OH-Fleet Maint	0	109	109	55	0	-109
5490511 - OH-Fleet Fuel	0	0	0	0	360	360
5511000 - Office Supplies	191	500	500	732	500	0
5512000 - Office Equipment	0	1,000	1,000	103	500	-500
5520000 - Operating Supplies	1,496	500	500	1,876	1,000	500
5520020 - Computer Hardware, Non-Capital	979	0	0	0	0	0
5521000 - Gas & Oil	5,253	7,600	7,600	4,306	7,600	0
5525000 - Tools	566	1,400	1,400	583	1,000	-400
5526000 - Clothing	303	900	900	420	900	0
5540000 - Books,pubs,subs & Memberships	92	0	0	130	131	131
5541000 - Registration Fees	840	5,000	0	0	450	-4,550
Operating Expenses:	\$1,681,496	\$1,726,242	\$1,698,903	\$1,555,658	\$1,781,286	\$55,044

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5628000 - Buildings Improvements	0	0	0	0	420,000	420,000
5640000 - Machinery & Equipment	21,406	0	0	0	60,000	60,000
5650000 - Construction In Progress	0	1,391,600	1,057,339	0	0	-1,391,600
Capital Outlay:	\$21,406	\$1,391,600	\$1,057,339	\$0	\$480,000	-\$911,600
Transfers Out:						
5910001 - Tran Out-general Fund	126,530	157,917	157,917	157,917	173,709	15,792
5910510 - Tran Out Fleet	574	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	840	840
Transfers Out:	\$127,104	\$157,917	\$157,917	\$157,917	\$174,549	\$16,632
Reserves - Operating:						
5990010 - Reserve For Cash	0	247,621	247,621	0	218,350	-29,271
5990020 - Reserve For Contingency	0	0	47,007	0	0	0
Reserves - Operating:	\$0	\$247,621	\$294,628	\$0	\$218,350	-\$29,271
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	361,600	0	0	0
Reserves - Capital:	\$0	\$0	\$361,600	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$2,158,081	\$3,858,085	\$3,905,092	\$2,013,482	\$3,014,176	-\$843,909

FUND 168 - SECTION 8

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as adjustments to Health and Dental Plan selections during Open Enrollment. Additionally, the increase of 1 FTE, the Housing Specialist II position which was reallocated from General Fund.**
- **Operating Expenses decreased due to the above mentioned changes which was partially offset by an increase to Overhead allocations.**
- **Transfers Out increased for this Fund's share of the Fleet Fuel Proximity project.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

168-SECTION 8 FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Intergovernmental Revenue	\$ 13,918,320	\$ 14,556,342	\$ 14,556,342	\$ 0	\$ 638,022
Miscellaneous Revenues	\$ 24,040	\$ 2,040	\$ 2,040	\$ 0	\$(22,000)
Less 5% Statutory Reduction	\$(1,202)	\$(102)	\$(102)	\$ 0	\$ 1,100
Subtotal:	\$ 13,941,158	\$ 14,558,280	\$ 14,558,280	\$ 0	\$ 617,122
Fund Balance	\$ 879,350	\$ 2,131,032	\$ 2,131,032	\$ 0	\$ 1,251,682
REVENUES TOTAL:	\$ 14,820,508	\$ 16,689,312	\$ 16,689,312	\$ 0	\$ 1,868,804
EXPENDITURES:					
Personal Services	\$ 744,254	\$ 726,885	\$ 810,571	\$ 83,686	\$ 66,317
Operating Expenses	\$ 14,020,254	\$ 15,962,427	\$ 15,877,901	\$(84,526)	\$ 1,857,647
Capital Outlay	\$ 56,000	\$ 0	\$ 0	\$ 0	\$(56,000)
Subtotal:	\$ 14,820,508	\$ 16,689,312	\$ 16,688,472	\$(840)	\$ 1,867,964
Transfers Out	\$ 0	\$ 0	\$ 840	\$ 840	\$ 840
EXPENDITURES TOTAL:	\$ 14,820,508	\$ 16,689,312	\$ 16,689,312	\$ 0	\$ 1,868,804

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 168-SECTION 8

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	407,016	532,409	532,409	397,206	598,547	66,138
5120002 - Disaster Relief	1,679	0	0	0	0	0
5130001 - Vacancy Factor	0	-9,318	-9,318	0	-10,476	-1,158
5140000 - Overtime	1,468	0	0	2,038	0	0
5140003 - Overtime- Disaster Relief	87	0	0	0	0	0
5150300 - Class C Meals	24	0	0	72	0	0
5160000 - Compensated Annual Leave	23,943	0	0	17,019	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,125	0	0
5160020 - Compensated Admin Leave	2,034	0	0	2,262	0	0
5170000 - Compensated Sick Leave	7,860	0	0	22,381	0	0
5210000 - Fica Taxes	32,408	40,730	40,730	32,539	45,787	5,057
5220000 - Retirement Contributions	39,585	42,166	42,166	41,484	45,003	2,837
5230000 - Health Insurance	98,328	129,017	129,017	92,748	121,475	-7,542
5231000 - Life Insurance	519	503	503	475	564	61
5232000 - Dental Insurance	2,670	3,283	3,283	2,316	2,993	-290
5233000 - Lt Disability Insurance	693	876	876	634	989	113
5233100 - St Disability Insurance	1,280	1,171	1,171	1,172	1,317	146
5240000 - Workers' Compensation	2,729	3,417	3,417	2,740	4,372	955
Personal Services:	\$622,321	\$744,254	\$744,254	\$616,210	\$810,571	\$66,317
Operating Expenses:						
5310000 - Professional Services	279	300	300	2,240	1,000	700
5320000 - Accounting & Auditing Svcs	2,500	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	9,680	5,000	5,000	7,411	9,000	4,000
5400000 - Travel And Per Diem	16,854	7,500	7,500	7,319	9,000	1,500
5410000 - Communications	1,830	1,700	1,700	2,855	2,500	800
5420000 - Freight & Postage Services	7,884	8,000	8,000	4,050	5,000	-3,000
5440000 - Rentals And Leases	4,752	4,000	4,000	4,144	4,000	0
5450000 - Insurance	0	4,650	4,650	0	2,464	-2,186
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	1,855	2,000	2,000	316	1,000	-1,000
5470000 - Printing And Binding	240	400	400	282	500	100
5480000 - Promotional Activities	608	5,000	5,000	1,489	5,000	0
5490000 - Oth Current Chgs & Obligations	1,352,350	2,743,630	4,064,852	1,179,103	4,528,712	1,785,082
5490501 - OH-Workers' Compensation	0	3,647	3,647	0	4,732	1,085
5490502 - OH-Property & Liability Insurance	0	427	427	0	476	49
5490503 - OH-Dental Insurance	0	607	607	0	708	101
5490504 - OH-Health Insurance	0	3,017	3,017	0	3,340	323
5490505 - OH-Life/AD&D, STD, LTD	0	734	734	0	721	-13
5490509 - OH-Fleet Oversight	0	0	0	0	194	194
5490510 - OH-Fleet Maint	0	218	218	109	0	-218
5490511 - OH-Fleet Fuel	0	0	0	0	360	360
5491000 - Other Government Agencies	11,216,959	11,193,624	11,193,624	10,502,924	11,258,394	64,770
5511000 - Office Supplies	15,098	11,000	11,000	15,263	15,000	4,000
5512000 - Office Equipment	0	0	0	671	0	0
5520000 - Operating Supplies	10,847	7,500	7,500	7,712	7,500	0
5520020 - Computer Hardware, Non-Capital	0	0	0	630	0	0
5521000 - Gas & Oil	2,905	3,000	3,000	3,227	3,000	0
5524500 - Cleaning Supplies	0	0	0	51	0	0

FUND 168-SECTION 8

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	1,097	1,000	1,000	454	0	-1,000
5541000 - Registration Fees	6,172	6,000	6,000	2,897	6,000	0
5550000 - Training	2,521	3,000	3,000	3,528	5,000	2,000
Operating Expenses:	\$12,654,431	\$14,020,254	\$15,341,476	\$11,746,673	\$15,877,901	\$1,857,647
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	0	0	1,099	0	0
5650000 - Construction In Progress	0	56,000	56,000	49,781	0	-56,000
Capital Outlay:	\$0	\$56,000	\$56,000	\$50,880	\$0	-\$56,000
Transfers Out:						
5910510 - Tran Out Fleet	1,289	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	840	840
Transfers Out:	\$1,289	\$0	\$0	\$0	\$840	\$840
TOTAL EXPENDITURES:	\$13,278,040	\$14,820,508	\$16,141,730	\$12,413,763	\$16,689,312	\$1,868,804

FUND 177 – FIRE IMPACT FEE

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.

Between the Recommended and Tentative Budgets, Transfers Out decreased based on the updated Cost Allocation Plan which was offset by adjustments to Reserves.

REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. This fund is also supported by interest and fund balance.

There were no changes between the Recommended and Tentative Budgets.

177-FIRE IMPACT FEE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 643,906	\$ 786,744	\$ 786,744	\$ 0	\$ 142,838
Miscellaneous Revenues	\$ 5,000	\$ 10,000	\$ 10,000	\$ 0	\$ 5,000
Less 5% Statutory Reduction	\$(32,445)	\$(39,837)	\$(39,837)	\$ 0	\$(7,392)
Subtotal:	\$ 616,461	\$ 756,907	\$ 756,907	\$ 0	\$ 140,446
Fund Balance	\$ 2,661,286	\$ 363,687	\$ 363,687	\$ 0	\$(2,297,599)
REVENUES TOTAL:	\$ 3,277,747	\$ 1,120,594	\$ 1,120,594	\$ 0	\$(2,157,153)
EXPENDITURES:					
Operating Expenses	\$ 22,369	\$ 1,500	\$ 1,500	\$ 0	\$(20,869)
Capital Outlay	\$ 3,161,591	\$ 0	\$ 0	\$ 0	\$(3,161,591)
Subtotal:	\$ 3,183,960	\$ 1,500	\$ 1,500	\$ 0	\$(3,182,460)
Transfers Out	\$ 41,345	\$ 45,480	\$ 22,185	\$(23,295)	\$(19,160)
Reserves - Operating	\$ 0	\$ 12,528	\$ 6,316	\$(6,212)	\$ 6,316
Reserves - Capital	\$ 52,442	\$ 1,061,086	\$ 1,090,593	\$ 29,507	\$ 1,038,151
EXPENDITURES TOTAL:	\$ 3,277,747	\$ 1,120,594	\$ 1,120,594	\$ 0	\$(2,157,153)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 177-FIRE IMPACT FEE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	20,369	20,369	0	0	-20,369
5310006 - Legal Fees	12,225	0	0	10,875	0	0
5340000 - Other Contractual Services	838	2,000	2,000	144	1,000	-1,000
5490000 - Oth Current Chgs & Obligations	0	0	0	301	500	500
Operating Expenses:	\$13,063	\$22,369	\$22,369	\$11,320	\$1,500	-\$20,869
Capital Outlay:						
5650000 - Construction In Progress	426,574	3,161,591	3,058,988	1,285,843	0	-3,161,591
Capital Outlay:	\$426,574	\$3,161,591	\$3,058,988	\$1,285,843	\$0	-\$3,161,591
Transfers Out:						
5910001 - Tran Out-general Fund	25,667	41,345	41,345	41,345	22,185	-19,160
Transfers Out:	\$25,667	\$41,345	\$41,345	\$41,345	\$22,185	-\$19,160
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	0	0	3,948	3,948
5990020 - Reserve For Contingency	0	0	0	0	2,368	2,368
Reserves - Operating:	\$0	\$0	\$0	\$0	\$6,316	\$6,316
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	52,442	369,866	0	1,090,593	1,038,151
Reserves - Capital:	\$0	\$52,442	\$369,866	\$0	\$1,090,593	\$1,038,151
TOTAL EXPENDITURES:	\$465,304	\$3,277,747	\$3,492,568	\$1,338,507	\$1,120,594	-\$2,157,153

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.

Changes between the Recommended and Tentative Budgets include:

- **Transfers Out decreased based on the updated Cost Allocation plan.**
- **Reserves increase due to the adjustments made to revenue estimates and Transfers Out.**

REVENUES

The main revenue source is from impact fees collected on new developments as well as Fund Balance. The Impact Fee revenue projected for FY19 reflects a 6.83% decrease over the FY18 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Revenue projections were revised which resulted in an increase to Permits, Fees & Special Assessments.**

178-PARKS IMPACT FEE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,635,998	\$ 2,455,894	\$ 2,459,944	\$ 4,050	\$(176,054)
Charges For Services	\$ 769	\$ 664	\$ 664	\$ 0	\$(105)
Miscellaneous Revenues	\$ 35,000	\$ 0	\$ 0	\$ 0	\$(35,000)
Less 5% Statutory Reduction	\$(133,588)	\$(122,829)	\$(123,031)	\$(202)	\$ 10,557
Subtotal:	\$ 2,538,179	\$ 2,333,729	\$ 2,337,577	\$ 3,848	\$(200,602)
Fund Balance	\$ 4,191,707	\$ 3,922,078	\$ 3,922,078	\$ 0	\$(269,629)
REVENUES TOTAL:	\$ 6,729,886	\$ 6,255,807	\$ 6,259,655	\$ 3,848	\$(470,231)
EXPENDITURES:					
Operating Expenses	\$ 108,100	\$ 8,100	\$ 8,100	\$ 0	\$(100,000)
Capital Outlay	\$ 2,513,851	\$ 3,079,000	\$ 3,079,000	\$ 0	\$ 565,149
Subtotal:	\$ 2,621,951	\$ 3,087,100	\$ 3,087,100	\$ 0	\$ 465,149
Transfers Out	\$ 136,235	\$ 149,859	\$ 130,580	\$(19,279)	\$(5,655)
Reserves - Capital	\$ 3,971,700	\$ 3,018,848	\$ 3,041,975	\$ 23,127	\$(929,725)
EXPENDITURES TOTAL:	\$ 6,729,886	\$ 6,255,807	\$ 6,259,655	\$ 3,848	\$(470,231)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 178 - PARKS IMPACT FEE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	31,877	100,000	162,200	58,271	0	-100,000
5340000 - Other Contractual Services	588	8,100	8,100	493	8,100	0
Operating Expenses:	\$32,465	\$108,100	\$170,300	\$58,765	\$8,100	-\$100,000
Capital Outlay:						
5650000 - Construction In Progress	4,270,516	2,513,851	5,986,044	1,947,720	3,079,000	565,149
Capital Outlay:	\$4,270,516	\$2,513,851	\$5,986,044	\$1,947,720	\$3,079,000	\$565,149
Transfers Out:						
5910001 - Tran Out-general Fund	116,443	136,235	136,235	136,235	130,580	-5,655
Transfers Out:	\$116,443	\$136,235	\$136,235	\$136,235	\$130,580	-\$5,655
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,971,700	2,726,835	0	3,041,975	-929,725
Reserves - Capital:	\$0	\$3,971,700	\$2,726,835	\$0	\$3,041,975	-\$929,725
TOTAL EXPENDITURES:	\$4,419,424	\$6,729,886	\$9,019,414	\$2,142,720	\$6,259,655	-\$470,231

FUND 180 – THE INMATE WELFARE FUND

TRENDS & ISSUES

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

Between the Recommended and Tentative Budgets, Transfers Out decreased due to the updated Cost Allocation plan which was offset by adjustments to Reserves in accordance with the Budget Policy.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

180-INMATE WELFARE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 70,028	\$ 74,281	\$ 74,281	\$ 0	\$ 4,253
Miscellaneous Revenues	\$ 804,300	\$ 872,733	\$ 872,733	\$ 0	\$ 68,433
Less 5% Statutory Reduction	\$(3,502)	\$(3,797)	\$(3,797)	\$ 0	\$(295)
Subtotal:	\$ 870,826	\$ 943,217	\$ 943,217	\$ 0	\$ 72,391
Fund Balance	\$ 219,999	\$ 914,528	\$ 914,528	\$ 0	\$ 694,529
REVENUES TOTAL:	\$ 1,090,825	\$ 1,857,745	\$ 1,857,745	\$ 0	\$ 766,920
EXPENDITURES:					
Operating Expenses	\$ 401,510	\$ 674,180	\$ 674,180	\$ 0	\$ 272,670
Capital Outlay	\$ 13,602	\$ 51,100	\$ 51,100	\$ 0	\$ 37,498
Subtotal:	\$ 415,112	\$ 725,280	\$ 725,280	\$ 0	\$ 310,168
Transfers Out	\$ 34,177	\$ 37,595	\$ 28,494	\$(9,101)	\$(5,683)
Reserves - Operating	\$ 120,720	\$ 186,047	\$ 150,754	\$(35,293)	\$ 30,034
Reserves - Stability	\$ 520,816	\$ 908,823	\$ 953,217	\$ 44,394	\$ 432,401
EXPENDITURES TOTAL:	\$ 1,090,825	\$ 1,857,745	\$ 1,857,745	\$ 0	\$ 766,920

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 180 - INMATE WELFARE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	43,764	50,000	50,000	36,564	118,964	68,964
5340000 - Other Contractual Services	138,807	152,700	152,700	108,589	247,403	94,703
5430000 - Utility Services	1,059	1,050	1,050	755	1,132	82
5440000 - Rentals And Leases	19,863	20,630	20,630	19,238	20,630	0
5460000 - Repair & Maintenance Svcs	13,244	40,950	40,950	13,084	44,620	3,670
5500000 - Training	0	0	0	0	2,000	2,000
5511000 - Office Supplies	933	6,000	6,000	258	6,000	0
5512000 - Office Equipment	900	1,000	1,000	0	31,000	30,000
5520000 - Operating Supplies	84,310	111,680	111,680	68,555	176,931	65,251
5520020 - Computer Hardware, Non-Capital	0	0	1,100	943	0	0
5540000 - Books,pubs,subs & Memberships	6,859	15,500	15,500	5,934	25,500	10,000
5550000 - Training	0	2,000	2,000	0	0	-2,000
Operating Expenses:	\$309,739	\$401,510	\$402,610	\$253,920	\$674,180	\$272,670
Capital Outlay:						
5640000 - Machinery & Equipment	4,190	12,502	12,502	10,116	50,000	37,498
5640020 - Computer Hardware, Capital	0	1,100	0	0	1,100	0
Capital Outlay:	\$4,190	\$13,602	\$12,502	\$10,116	\$51,100	\$37,498
Transfers Out:						
5910001 - Tran Out-general Fund	53,239	34,177	34,177	34,177	28,494	-5,683
Transfers Out:	\$53,239	\$34,177	\$34,177	\$34,177	\$28,494	-\$5,683
Reserves - Operating:						
5990010 - Reserve For Cash	0	75,792	75,792	0	0	-75,792
5990020 - Reserve For Contingency	0	44,928	44,928	0	150,754	105,826
Reserves - Operating:	\$0	\$120,720	\$120,720	\$0	\$150,754	\$30,034
Reserves - Stability:						
5990080 - Reserve For Stability	0	520,816	809,998	0	953,217	432,401
Reserves - Stability:	\$0	\$520,816	\$809,998	\$0	\$953,217	\$432,401
TOTAL EXPENDITURES:	\$367,168	\$1,090,825	\$1,380,007	\$298,213	\$1,857,745	\$766,920

FUND 187 - TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The only revenue source is Fund Balance for ongoing capital projects will be added later in the budget process to ensure that estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 1,163	\$ 1,163	\$ 0	\$ 1,163
Less 5% Statutory Reduction	\$ 0	\$(58)	\$(58)	\$ 0	\$(58)
Subtotal:	\$ 0	\$ 1,105	\$ 1,105	\$ 0	\$ 1,105
Fund Balance	\$ 0	\$ 434,413	\$ 434,413	\$ 0	\$ 434,413
REVENUES TOTAL:	\$ 0	\$ 435,518	\$ 435,518	\$ 0	\$ 435,518
EXPENDITURES:					
Reserves - Capital	\$ 0	\$ 435,518	\$ 435,518	\$ 0	\$ 435,518
EXPENDITURES TOTAL:	\$ 0	\$ 435,518	\$ 435,518	\$ 0	\$ 435,518

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 187 - ROAD IMPACT FEE POINCIANA OVERLAY FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	0	456,114	0	435,518	435,518
Reserves - Capital:	\$0	\$0	\$456,114	\$0	\$435,518	\$435,518
TOTAL EXPENDITURES:	\$0	\$0	\$456,114	\$0	\$435,518	\$435,518

FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budget include:

- **Operating Expenses decreased due to receiving the final budget request from Lynx for regional transit services.**
- **Transfers Out reflects an increase as this is the first year that this Fund has a share of the Cost Allocation Plan.**
- **Overall, Reserves decreased slightly due to the adjustments made to revenue estimates and Transfers Out. In addition, a Reserves Capital account is established as one of the approved uses for this funding source.**

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. For FY19, revenues are based on an internal projection which will be reviewed again when the Department of Revenue projection is released. Other sources of revenue include interest and Fund Balance.

Between Recommended and Tentative Budgets, Other Taxes decreased slightly in accordance with the Department of Revenues released revenue projections for FY19. This reduction (-\$188,941) was offset through reserves.

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Other Taxes	\$ 8,557,534	\$ 8,698,587	\$ 8,509,646	\$(188,941)	\$(47,888)
Miscellaneous Revenues	\$ 0	\$ 15,707	\$ 15,707	\$ 0	\$ 15,707
Less 5% Statutory Reduction	\$(427,877)	\$(435,715)	\$(426,268)	\$ 9,447	\$ 1,609
Subtotal:	\$ 8,129,657	\$ 8,278,579	\$ 8,099,085	\$(179,494)	\$(30,572)
Transfers In	\$ 1,228,107	\$ 0	\$ 0	\$ 0	\$(1,228,107)
Fund Balance	\$ 1,240,136	\$ 5,526,773	\$ 5,526,773	\$ 0	\$ 4,286,637
REVENUES TOTAL:	\$ 10,597,900	\$ 13,805,352	\$ 13,625,858	\$(179,494)	\$ 3,027,958
EXPENDITURES:					
Operating Expenses	\$ 9,118,639	\$ 10,762,500	\$ 10,628,145	\$(134,355)	\$ 1,509,506
Subtotal:	\$ 9,118,639	\$ 10,762,500	\$ 10,628,145	\$(134,355)	\$ 1,509,506
Transfers Out	\$ 0	\$ 0	\$ 23,115	\$ 23,115	\$ 23,115
Reserves - Operating	\$ 1,479,261	\$ 3,042,852	\$ 1,062,815	\$(1,980,037)	\$(416,446)
Reserves - Capital	\$ 0	\$ 0	\$ 1,911,783	\$ 1,911,783	\$ 1,911,783
EXPENDITURES TOTAL:	\$ 10,597,900	\$ 13,805,352	\$ 13,625,858	\$(179,494)	\$ 3,027,958

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 189 - SECOND LOCAL OPTION FUEL TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	0	7,368,639	7,368,639	7,368,639	7,626,542	257,903
5450000 - Insurance	0	0	0	0	1,344	1,344
5460007 - R&M Road Milling and Resurfacing	3,384,900	1,750,000	1,750,000	1,695,922	3,000,000	1,250,000
5490502 - OH-Property & Liability Insurance	0	0	0	0	259	259
Operating Expenses:	\$3,384,900	\$9,118,639	\$9,118,639	\$9,064,561	\$10,628,145	\$1,509,506
Capital Outlay:						
5650000 - Construction In Progress	0	0	2,771,538	0	0	0
Capital Outlay:	\$0	\$0	\$2,771,538	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	23,115	23,115
Transfers Out:	\$0	\$0	\$0	\$0	\$23,115	\$23,115
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	0	0	1,062,815	1,062,815
5990050 - Res For Other - Undesignated	0	1,479,261	0	0	0	-1,479,261
Reserves - Operating:	\$0	\$1,479,261	\$0	\$0	\$1,062,815	-\$416,446
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	5,849,387	0	1,911,783	1,911,783
Reserves - Capital:	\$0	\$0	\$5,849,387	\$0	\$1,911,783	\$1,911,783
TOTAL EXPENDITURES:	\$3,384,900	\$10,597,900	\$17,739,564	\$9,064,561	\$13,625,858	\$3,027,958

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 are as follows:

- Reserves were adjusted to offset the slight increase to Ad Valorem due to a calculation adjustment caused by rounding.

REVENUES

Funding sources utilize dedicated Ad Valorem funding to provide funds for the debt service expenses.

Changes between the Recommended and Tentative Budgets are as follows:

- Ad Valorem Taxes slightly increased due to an adjustment in the initial calculation based on the DR420 form.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,207,777	\$ 1,229,815	\$ 1,231,866	\$ 2,051	\$ 24,089
<u>Less 5% Statutory Reduction</u>	<u>\$(60,389)</u>	<u>\$(61,491)</u>	<u>\$(61,593)</u>	<u>\$(102)</u>	<u>\$(1,204)</u>
Subtotal:	\$ 1,147,388	\$ 1,168,324	\$ 1,170,273	\$ 1,949	\$ 22,885
<u>Fund Balance</u>	<u>\$ 196,433</u>	<u>\$ 1,040,181</u>	<u>\$ 1,040,181</u>	<u>\$ 0</u>	<u>\$ 843,748</u>
REVENUES TOTAL:	<u>\$ 1,343,821</u>	<u>\$ 2,208,505</u>	<u>\$ 2,210,454</u>	<u>\$ 1,949</u>	<u>\$ 866,633</u>
EXPENDITURES:					
Operating Expenses	\$ 22,140	\$ 24,596	\$ 24,596	\$ 0	\$ 2,456
<u>Debt Service</u>	<u>\$ 281,500</u>	<u>\$ 1,127,821</u>	<u>\$ 1,127,821</u>	<u>\$ 0</u>	<u>\$ 846,321</u>
Subtotal:	\$ 303,640	\$ 1,152,417	\$ 1,152,417	\$ 0	\$ 848,777
<u>Reserves - Debt</u>	<u>\$ 1,040,181</u>	<u>\$ 1,056,088</u>	<u>\$ 1,058,037</u>	<u>\$ 1,949</u>	<u>\$ 17,856</u>
EXPENDITURES TOTAL:	<u>\$ 1,343,821</u>	<u>\$ 2,208,505</u>	<u>\$ 2,210,454</u>	<u>\$ 1,949</u>	<u>\$ 866,633</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

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

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,754	22,140	22,140	22,140	24,596	2,456
Operating Expenses:	\$5,754	\$22,140	\$22,140	\$22,140	\$24,596	\$2,456
Debt Service:						
5710000 - Principal	105,000	110,000	110,000	110,000	955,000	845,000
5720000 - Interest	173,725	171,500	174,782	174,782	172,821	1,321
Debt Service:	\$278,725	\$281,500	\$284,782	\$284,782	\$1,127,821	\$846,321
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,040,181	1,054,273	0	1,058,037	17,856
Reserves - Debt:	\$0	\$1,040,181	\$1,054,273	\$0	\$1,058,037	\$17,856
TOTAL EXPENDITURES:	\$284,479	\$1,343,821	\$1,361,195	\$306,922	\$2,210,454	\$866,633

FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

TRENDS & ISSUES

This Fund was established in FY09 to account for the payment of principal, interest and other debt service costs for the Sales Tax Revenue Bonds, Series 2009, and \$48,735,000. This bond was issued to provide funds to: finance costs of acquisition, construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. Expenditures include the debt service payment, as well as the required reserves. This bond will sunset in October 2018.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

As this bond will sunset, no new funding is needed for the final payment in FY19. As a result, the funding source will be Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

202-D/S SALES TAX REV 2009 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Fund Balance	\$ 2,409,300	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,227,550)
REVENUES TOTAL:	\$ 2,409,300	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,227,550)
EXPENDITURES:					
Debt Service	\$ 1,183,575	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,825)
Subtotal:	\$ 1,183,575	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,825)
Transfers Out	\$ 43,975	\$ 0	\$ 0	\$ 0	\$(43,975)
Reserves - Debt	\$ 1,181,750	\$ 0	\$ 0	\$ 0	\$(1,181,750)
EXPENDITURES TOTAL:	\$ 2,409,300	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,227,550)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 202-D/S SALES TAX REV 2009

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,060,000	1,110,000	1,110,000	1,110,000	1,160,000	50,000
5720000 - Interest	116,775	69,075	69,075	69,075	21,750	-47,325
5730000 - Other Debt Service Costs	4,500	4,500	4,500	0	0	-4,500
Debt Service:	\$1,181,275	\$1,183,575	\$1,183,575	\$1,179,075	\$1,181,750	-\$1,825
Transfers Out:						
5910306 - Tran Out-local Opt Infra Sales	0	43,975	10,825	10,825	0	-43,975
Transfers Out:	\$0	\$43,975	\$10,825	\$10,825	\$0	-\$43,975
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,181,750	1,181,750	0	0	-1,181,750
Reserves - Debt:	\$0	\$1,181,750	\$1,181,750	\$0	\$0	-\$1,181,750
TOTAL EXPENDITURES:	\$1,181,275	\$2,409,300	\$2,376,150	\$1,189,900	\$1,181,750	-\$1,227,550

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

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This bond will sunset in October 2041.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Special Assessment from the OMNI Orlando Resort, a Transfer In from the 5th Cent Resort Tax Fund (Fund 105) as well as interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

204-TDT TAX BONDS SERIES 2012 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 300,000	\$ 340,000	\$ 340,000	\$ 0	\$ 40,000
Miscellaneous Revenues	\$ 4,524	\$ 11,000	\$ 11,000	\$ 0	\$ 6,476
Less 5% Statutory Reduction	\$(15,226)	\$(17,550)	\$(17,550)	\$ 0	\$(2,324)
Subtotal:	\$ 289,298	\$ 333,450	\$ 333,450	\$ 0	\$ 44,152
Transfers In	\$ 644,414	\$ 594,775	\$ 594,775	\$ 0	\$(49,639)
Fund Balance	\$ 1,514,767	\$ 1,519,986	\$ 1,519,986	\$ 0	\$ 5,219
REVENUES TOTAL:	\$ 2,448,479	\$ 2,448,211	\$ 2,448,211	\$ 0	\$(268)
EXPENDITURES:					
Debt Service	\$ 928,493	\$ 928,218	\$ 928,218	\$ 0	\$(275)
Subtotal:	\$ 928,493	\$ 928,218	\$ 928,218	\$ 0	\$(275)
Reserves - Debt	\$ 1,519,986	\$ 1,519,993	\$ 1,519,993	\$ 0	\$ 7
EXPENDITURES TOTAL:	\$ 2,448,479	\$ 2,448,211	\$ 2,448,211	\$ 0	\$(268)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 204-TDT TAX BONDS SERIES 2012

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	215,000	225,000	225,000	225,000	235,000	10,000
5720000 - Interest	711,461	702,993	702,993	702,993	693,218	-9,775
5730000 - Other Debt Service Costs	0	500	500	0	0	-500
Debt Service:	\$926,461	\$928,493	\$928,493	\$927,993	\$928,218	-\$275
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	584,106	647,893	0	584,112	6
5990033 - Res For Debt - Bond Covenant	0	935,880	935,880	0	935,881	1
Reserves - Debt:	\$0	\$1,519,986	\$1,583,773	\$0	\$1,519,993	\$7
TOTAL EXPENDITURES:	\$926,461	\$2,448,479	\$2,512,266	\$927,993	\$2,448,211	-\$268

FUND 210 – DEBT SERVICE WEST 192 IIC FUND

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The funding sources for FY19 are Special Assessments, Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

210-W 192 PHASE IIC SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 349,165	\$ 340,856	\$ 340,856	\$ 0	\$(8,309)
Miscellaneous Revenues	\$ 1,794	\$ 4,500	\$ 4,500	\$ 0	\$ 2,706
<u>Less 5% Statutory Reduction</u>	<u>\$(17,548)</u>	<u>\$(17,268)</u>	<u>\$(17,268)</u>	<u>\$ 0</u>	<u>\$ 280</u>
Subtotal:	\$ 333,411	\$ 328,088	\$ 328,088	\$ 0	\$(5,323)
<u>Fund Balance</u>	<u>\$ 531,384</u>	<u>\$ 421,082</u>	<u>\$ 421,082</u>	<u>\$ 0</u>	<u>\$(110,302)</u>
REVENUES TOTAL:	<u>\$ 864,795</u>	<u>\$ 749,170</u>	<u>\$ 749,170</u>	<u>\$ 0</u>	<u>\$(115,625)</u>
<u>EXPENDITURES:</u>					
<u>Debt Service</u>	<u>\$ 443,713</u>	<u>\$ 324,963</u>	<u>\$ 324,963</u>	<u>\$ 0</u>	<u>\$(118,750)</u>
Subtotal:	\$ 443,713	\$ 324,963	\$ 324,963	\$ 0	\$(118,750)
<u>Reserves - Debt</u>	<u>\$ 421,082</u>	<u>\$ 424,207</u>	<u>\$ 424,207</u>	<u>\$ 0</u>	<u>\$ 3,125</u>
EXPENDITURES TOTAL:	<u>\$ 864,795</u>	<u>\$ 749,170</u>	<u>\$ 749,170</u>	<u>\$ 0</u>	<u>\$(115,625)</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 210-W 192 PHASE IIC SUMMARY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	75,000	75,000	75,000	75,000	75,000	0
5710001 - Princ. Early Redemption	145,000	265,000	265,000	265,000	150,000	-115,000
5720000 - Interest	109,856	102,213	102,213	102,213	98,463	-3,750
5730000 - Other Debt Service Costs	1,350	1,500	1,500	1,050	1,500	0
Debt Service:	\$331,206	\$443,713	\$443,713	\$443,263	\$324,963	-\$118,750
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	125,169	139,796	0	128,294	3,125
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
Reserves - Debt:	\$0	\$421,082	\$435,709	\$0	\$424,207	\$3,125
TOTAL EXPENDITURES:	\$331,206	\$864,795	\$879,422	\$443,263	\$749,170	-\$115,625

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

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The funding source for FY19 is a transfer from the General Fund, Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 4,314	\$ 5,664	\$ 5,664	\$ 0	\$ 1,350
<u>Less 5% Statutory Reduction</u>	<u>\$(216)</u>	<u>\$(283)</u>	<u>\$(283)</u>	<u>\$ 0</u>	<u>\$(67)</u>
Subtotal:	\$ 4,098	\$ 5,381	\$ 5,381	\$ 0	\$ 1,283
Transfers In	\$ 3,322,171	\$ 3,333,927	\$ 3,333,927	\$ 0	\$ 11,756
<u>Fund Balance</u>	<u>\$ 1,438,135</u>	<u>\$ 1,888,135</u>	<u>\$ 1,888,135</u>	<u>\$ 0</u>	<u>\$ 450,000</u>
REVENUES TOTAL:	<u>\$ 4,764,404</u>	<u>\$ 5,227,443</u>	<u>\$ 5,227,443</u>	<u>\$ 0</u>	<u>\$ 463,039</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 2,876,269</u>	<u>\$ 3,315,558</u>	<u>\$ 3,315,558</u>	<u>\$ 0</u>	<u>\$ 439,289</u>
Subtotal:	\$ 2,876,269	\$ 3,315,558	\$ 3,315,558	\$ 0	\$ 439,289
<u>Reserves - Debt</u>	<u>\$ 1,888,135</u>	<u>\$ 1,911,885</u>	<u>\$ 1,911,885</u>	<u>\$ 0</u>	<u>\$ 23,750</u>
EXPENDITURES TOTAL:	<u>\$ 4,764,404</u>	<u>\$ 5,227,443</u>	<u>\$ 5,227,443</u>	<u>\$ 0</u>	<u>\$ 463,039</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 211-SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	450,000	450,000
5720000 - Interest	2,876,269	2,876,269	2,876,269	2,876,269	2,865,019	-11,250
5730000 - Other Debt Service Costs	539	0	539	539	539	539
Debt Service:	\$2,876,808	\$2,876,269	\$2,876,808	\$2,876,808	\$3,315,558	\$439,289
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,888,135	1,888,135	0	1,911,885	23,750
Reserves - Debt:	\$0	\$1,888,135	\$1,888,135	\$0	\$1,911,885	\$23,750
TOTAL EXPENDITURES:	\$2,876,808	\$4,764,404	\$4,764,943	\$2,876,808	\$5,227,443	\$463,039

FUND 234 – LTD G.O. BONDS SERIES 2006 ENVIRONMENTAL LANDS

TRENDS & ISSUES

This Fund accounted for the principal, interest and other debt service expenses related to the \$15,295,000, Save Osceola General Obligation Bonds and were originally issued to purchase environmentally significant lands pursuant to Ordinance No. 04-28. However, in FY16 the Board passed the LTD G.O. Refunding Bonds, Series 2015 to advance refund \$8,600,000 of the balance of this bond.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund is closing in FY18 so there will be no funds budgeted for FY19.

There were no changes between the Recommended and Tentative Budgets.

234-LTD GO BONDS 2006 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Fund Balance	\$ 860,075	\$ 0	\$ 0	\$ 0	\$(860,075)
REVENUES TOTAL:	\$ 860,075	\$ 0	\$ 0	\$ 0	\$(860,075)
<u>EXPENDITURES:</u>					
Debt Service	\$ 827,444	\$ 0	\$ 0	\$ 0	\$(827,444)
Subtotal:	\$ 827,444	\$ 0	\$ 0	\$ 0	\$(827,444)
Transfers Out	\$ 32,631	\$ 0	\$ 0	\$ 0	\$(32,631)
EXPENDITURES TOTAL:	\$ 860,075	\$ 0	\$ 0	\$ 0	\$(860,075)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 234-LTD GO BONDS 2006

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	12,514	0	0	0	0	0
Operating Expenses:	\$12,514	\$0	\$0	\$0	\$0	\$0
Debt Service:						
5710000 - Principal	780,000	810,000	810,000	810,000	0	-810,000
5720000 - Interest	50,108	17,010	17,010	17,010	0	-17,010
5730000 - Other Debt Service Costs	0	434	434	0	0	-434
Debt Service:	\$830,108	\$827,444	\$827,444	\$827,010	\$0	-\$827,444
Transfers Out:						
5910125 - Tran Out-env Land Maintenance	0	32,631	32,631	32,631	0	-32,631
Transfers Out:	\$0	\$32,631	\$32,631	\$32,631	\$0	-\$32,631
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	434	0	0	0
Reserves - Debt:	\$0	\$0	\$434	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$842,622	\$860,075	\$860,509	\$859,641	\$0	-\$860,075

FUND 235 – INFRA SALES SURTAX SERIES 2007

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipping of certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center. This bond was partially refunded as approved by the Board and in accordance with the bond documents. This bond will be closed in FY18.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

As this bond has been refunded there are no revenues for FY19.

There were no changes between the Recommended and Tentative Budgets.

235-INFRA SALES SURTAX SERIES 2007 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 4,548,225	\$ 0	\$ 0	\$ 0	\$(4,548,225)
REVENUES TOTAL:	\$ 4,548,225	\$ 0	\$ 0	\$ 0	\$(4,548,225)
<u>EXPENDITURES:</u>					
Debt Service	\$ 4,105,225	\$ 0	\$ 0	\$ 0	\$(4,105,225)
Subtotal:	\$ 4,105,225	\$ 0	\$ 0	\$ 0	\$(4,105,225)
Transfers Out	\$ 443,000	\$ 0	\$ 0	\$ 0	\$(443,000)
EXPENDITURES TOTAL:	\$ 4,548,225	\$ 0	\$ 0	\$ 0	\$(4,548,225)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 235-INFRA SALES SURTAX SERIES 2007

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,820,000	4,005,000	4,005,000	4,005,000	0	-4,005,000
5720000 - Interest	1,179,450	99,625	99,625	99,625	0	-99,625
5730000 - Other Debt Service Costs	0	600	600	0	0	-600
5740000 - Pmt Refunded Bond Escrow Agent	19,218,601	0	0	0	0	0
Debt Service:	\$24,218,051	\$4,105,225	\$4,105,225	\$4,104,625	\$0	-\$4,105,225
Transfers Out:						
5910244 - Tran Out Fund 244	0	443,000	222,469	222,469	0	-443,000
Transfers Out:	\$0	\$443,000	\$222,469	\$222,469	\$0	-\$443,000
TOTAL EXPENDITURES:	\$24,218,051	\$4,548,225	\$4,327,694	\$4,327,094	\$0	-\$4,548,225

FUND 236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses related to the \$132,250,000 Capital Improvement Revenue Bonds issued in 2009. This Bond 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. The final debt service payment for this bond issue is scheduled for October 2039.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from the General Fund and Fund 115 – Courthouse Facilities Fund to support debt service payments associated with the Parking Garage. Also there is a Transfer In from the General and Fund 306-Infrastructure Sales Surtax to support the remaining debt service previously paid by Impact Fees. Additional revenue is received from a Federal Subsidy on the Build America & Recovery Zone Economic Development Bonds, as well as interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

236-CAPITAL IMPROVEMENT BOND SERIES 2009 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Intergovernmental Revenue	\$ 2,029,744	\$ 2,054,013	\$ 2,054,013	\$ 0	\$ 24,269
Miscellaneous Revenues	\$ 43,802	\$ 43,916	\$ 43,916	\$ 0	\$ 114
<u>Less 5% Statutory Reduction</u>	<u>\$(103,677)</u>	<u>\$(2,196)</u>	<u>\$(2,196)</u>	<u>\$ 0</u>	<u>\$ 101,481</u>
Subtotal:	\$ 1,969,869	\$ 2,095,733	\$ 2,095,733	\$ 0	\$ 125,864
Transfers In	\$ 8,181,272	\$ 8,180,898	\$ 8,180,898	\$ 0	\$(374)
<u>Fund Balance</u>	<u>\$ 14,600,678</u>	<u>\$ 14,638,614</u>	<u>\$ 14,638,614</u>	<u>\$ 0</u>	<u>\$ 37,936</u>
REVENUES TOTAL:	<u>\$ 24,751,819</u>	<u>\$ 24,915,245</u>	<u>\$ 24,915,245</u>	<u>\$ 0</u>	<u>\$ 163,426</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 10,113,205</u>	<u>\$ 10,116,730</u>	<u>\$ 10,116,730</u>	<u>\$ 0</u>	<u>\$ 3,525</u>
Subtotal:	\$ 10,113,205	\$ 10,116,730	\$ 10,116,730	\$ 0	\$ 3,525
<u>Reserves - Debt</u>	<u>\$ 14,638,614</u>	<u>\$ 14,798,515</u>	<u>\$ 14,798,515</u>	<u>\$ 0</u>	<u>\$ 159,901</u>
EXPENDITURES TOTAL:	<u>\$ 24,751,819</u>	<u>\$ 24,915,245</u>	<u>\$ 24,915,245</u>	<u>\$ 0</u>	<u>\$ 163,426</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,955,000	3,045,000	3,045,000	3,045,000	3,165,000	120,000
5720000 - Interest	7,172,686	7,067,380	7,067,380	7,067,380	6,950,905	-116,475
5730000 - Other Debt Service Costs	825	825	825	0	825	0
Debt Service:	\$10,128,511	\$10,113,205	\$10,113,205	\$10,112,380	\$10,116,730	\$3,525
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	6,669,353	6,715,090	0	6,726,553	57,200
5990033 - Res For Debt - Bond Covenant	0	7,969,261	7,969,261	0	8,071,962	102,701
Reserves - Debt:	\$0	\$14,638,614	\$14,684,351	\$0	\$14,798,515	\$159,901
TOTAL EXPENDITURES:	\$10,128,511	\$24,751,819	\$24,797,556	\$10,112,380	\$24,915,245	\$163,426

FUND 237 – SALES TAX REVENUE REFUNDING BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. This Bond was issued to support the construction, expansion and improvement of the County's Courthouse and administrative facilities. This bond was refunded as approved by the Board and in accordance with the bond documents to make the final payment. This bond was closed out in FY17.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

As this bond has been refunded there are no revenues for FY19.

There were no changes between the Recommended and Tentative Budgets.

237-SALES TAX REF REV BONDS SERIES 2010 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 4,231,900	\$ 0	\$ 0	\$ 0	\$(4,231,900)
REVENUES TOTAL:	\$ 4,231,900	\$ 0	\$ 0	\$ 0	\$(4,231,900)
<u>EXPENDITURES:</u>					
Transfers Out	\$ 4,231,900	\$ 0	\$ 0	\$ 0	\$(4,231,900)
EXPENDITURES TOTAL:	\$ 4,231,900	\$ 0	\$ 0	\$ 0	\$(4,231,900)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 237-SALES TAX REF REV BONDS SERIES 2010

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,855,000	0	0	0	0	0
5720000 - Interest	1,315,775	0	0	0	0	0
5730000 - Other Debt Service Costs	300	0	0	0	0	0
5740000 - Pmt Refunded Bond Escrow Agent	29,400,560	0	0	0	0	0
Debt Service:	\$33,571,635	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	159,118	0	1,166	1,166	0	0
5910315 - Tran Out-General Capital Outlay Fur	0	4,231,900	4,231,900	4,231,900	0	-4,231,900
Transfers Out:	\$159,118	\$4,231,900	\$4,233,066	\$4,233,066	\$0	-\$4,231,900
TOTAL EXPENDITURES:	\$33,730,753	\$4,231,900	\$4,233,066	\$4,233,066	\$0	-\$4,231,900

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 the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to provide funds for debt service expenses. Other revenue sources include Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

238-GO BONDS 2010 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Current Ad Valorem Taxes	\$ 2,242,686	\$ 2,232,679	\$ 2,232,679	\$ 0	\$(10,007)
Miscellaneous Revenues	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 10,000
<u>Less 5% Statutory Reduction</u>	<u>\$(112,134)</u>	<u>\$(112,134)</u>	<u>\$(112,134)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 2,130,552	\$ 2,130,545	\$ 2,130,545	\$ 0	\$(7)
<u>Fund Balance</u>	<u>\$ 1,824,759</u>	<u>\$ 1,858,460</u>	<u>\$ 1,858,460</u>	<u>\$ 0</u>	<u>\$ 33,701</u>
REVENUES TOTAL:	<u>\$ 3,955,311</u>	<u>\$ 3,989,005</u>	<u>\$ 3,989,005</u>	<u>\$ 0</u>	<u>\$ 33,694</u>
EXPENDITURES:					
Operating Expenses	\$ 43,532	\$ 42,411	\$ 42,411	\$ 0	\$(1,121)
<u>Debt Service</u>	<u>\$ 2,053,319</u>	<u>\$ 2,062,584</u>	<u>\$ 2,062,584</u>	<u>\$ 0</u>	<u>\$ 9,265</u>
Subtotal:	\$ 2,096,851	\$ 2,104,995	\$ 2,104,995	\$ 0	\$ 8,144
<u>Reserves - Debt</u>	<u>\$ 1,858,460</u>	<u>\$ 1,884,010</u>	<u>\$ 1,884,010</u>	<u>\$ 0</u>	<u>\$ 25,550</u>
EXPENDITURES TOTAL:	<u>\$ 3,955,311</u>	<u>\$ 3,989,005</u>	<u>\$ 3,989,005</u>	<u>\$ 0</u>	<u>\$ 33,694</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 238-GO BONDS 2010

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	38,959	43,532	43,532	43,532	42,411	-1,121
Operating Expenses:	\$38,959	\$43,532	\$43,532	\$43,532	\$42,411	-\$1,121
Debt Service:						
5710000 - Principal	1,505,000	1,565,000	1,565,000	1,565,000	1,630,000	65,000
5720000 - Interest	549,619	488,219	488,219	488,219	432,469	-55,750
5730000 - Other Debt Service Costs	115	100	100	0	115	15
Debt Service:	\$2,054,734	\$2,053,319	\$2,053,319	\$2,053,219	\$2,062,584	\$9,265
Transfers Out:						
5910234 - Tran Out-environm Land Acq	4,959	0	0	0	0	0
Transfers Out:	\$4,959	\$0	\$0	\$0	\$0	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,858,460	1,990,505	0	1,884,010	25,550
Reserves - Debt:	\$0	\$1,858,460	\$1,990,505	\$0	\$1,884,010	\$25,550
TOTAL EXPENDITURES:	\$2,098,652	\$3,955,311	\$4,087,356	\$2,096,751	\$3,989,005	\$33,694

FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Transfers In	\$ 3,771,426	\$ 3,772,425	\$ 3,772,425	\$ 0	\$ 999
Fund Balance	\$ 3,305,313	\$ 3,375,563	\$ 3,375,563	\$ 0	\$ 70,250
REVENUES TOTAL:	\$ 7,076,739	\$ 7,147,988	\$ 7,147,988	\$ 0	\$ 71,249
<u>EXPENDITURES:</u>					
Debt Service	\$ 3,701,176	\$ 3,696,925	\$ 3,696,925	\$ 0	\$(4,251)
Subtotal:	\$ 3,701,176	\$ 3,696,925	\$ 3,696,925	\$ 0	\$(4,251)
Reserves - Debt	\$ 3,375,563	\$ 3,451,063	\$ 3,451,063	\$ 0	\$ 75,500
EXPENDITURES TOTAL:	\$ 7,076,739	\$ 7,147,988	\$ 7,147,988	\$ 0	\$ 71,249

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 239-INFRA S TAX REV REFUNDING 2011

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,705,000	2,840,000	2,840,000	2,840,000	2,980,000	140,000
5720000 - Interest	995,750	860,876	860,876	860,875	716,625	-144,251
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$3,701,050	\$3,701,176	\$3,701,176	\$3,701,175	\$3,696,925	-\$4,251
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,375,563	3,375,563	0	3,451,063	75,500
Reserves - Debt:	\$0	\$3,375,563	\$3,375,563	\$0	\$3,451,063	\$75,500
TOTAL EXPENDITURES:	\$3,701,050	\$7,076,739	\$7,076,739	\$3,701,175	\$7,147,988	\$71,249

FUND 240 – TDT REVENUE REFUNDING BONDS SERIES 2012

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 12,286	\$ 12,493	\$ 12,493	\$ 0	\$ 207
<u>Less 5% Statutory Reduction</u>	<u>\$(614)</u>	<u>\$(625)</u>	<u>\$(625)</u>	<u>\$ 0</u>	<u>\$(11)</u>
Subtotal:	\$ 11,672	\$ 11,868	\$ 11,868	\$ 0	\$ 196
Transfers In	\$ 5,537,209	\$ 5,538,014	\$ 5,538,014	\$ 0	\$ 805
<u>Fund Balance</u>	<u>\$ 4,095,416</u>	<u>\$ 4,164,291</u>	<u>\$ 4,164,291</u>	<u>\$ 0</u>	<u>\$ 68,875</u>
REVENUES TOTAL:	<u>\$ 9,644,297</u>	<u>\$ 9,714,173</u>	<u>\$ 9,714,173</u>	<u>\$ 0</u>	<u>\$ 69,876</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,480,006</u>	<u>\$ 5,479,382</u>	<u>\$ 5,479,382</u>	<u>\$ 0</u>	<u>\$(624)</u>
Subtotal:	\$ 5,480,006	\$ 5,479,382	\$ 5,479,382	\$ 0	\$(624)
<u>Reserves - Debt</u>	<u>\$ 4,164,291</u>	<u>\$ 4,234,791</u>	<u>\$ 4,234,791</u>	<u>\$ 0</u>	<u>\$ 70,500</u>
EXPENDITURES TOTAL:	<u>\$ 9,644,297</u>	<u>\$ 9,714,173</u>	<u>\$ 9,714,173</u>	<u>\$ 0</u>	<u>\$ 69,876</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 240-TDT REF & IMP 2012 DEBT SVC

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,545,000	2,645,000	2,645,000	2,645,000	2,780,000	135,000
5720000 - Interest	2,951,731	2,834,706	2,834,706	2,834,706	2,699,082	-135,624
5730000 - Other Debt Service Costs	300	300	299	300	300	0
Debt Service:	\$5,497,031	\$5,480,006	\$5,480,005	\$5,480,006	\$5,479,382	-\$624
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,164,291	4,164,291	0	4,234,791	70,500
Reserves - Debt:	\$0	\$4,164,291	\$4,164,291	\$0	\$4,234,791	\$70,500
TOTAL EXPENDITURES:	\$5,497,031	\$9,644,297	\$9,644,296	\$5,480,006	\$9,714,173	\$69,876

FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306), as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 1,967	\$ 1,985	\$ 1,985	\$ 0	\$ 18
<u>Less 5% Statutory Reduction</u>	<u>\$(98)</u>	<u>\$(99)</u>	<u>\$(99)</u>	<u>\$ 0</u>	<u>\$(1)</u>
Subtotal:	\$ 1,869	\$ 1,886	\$ 1,886	\$ 0	\$ 17
Transfers In	\$ 921,563	\$ 977,982	\$ 977,982	\$ 0	\$ 56,419
<u>Fund Balance</u>	<u>\$ 655,772</u>	<u>\$ 661,716</u>	<u>\$ 661,716</u>	<u>\$ 0</u>	<u>\$ 5,944</u>
REVENUES TOTAL:	<u>\$ 1,579,204</u>	<u>\$ 1,641,584</u>	<u>\$ 1,641,584</u>	<u>\$ 0</u>	<u>\$ 62,380</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 917,488</u>	<u>\$ 959,216</u>	<u>\$ 959,216</u>	<u>\$ 0</u>	<u>\$ 41,728</u>
Subtotal:	\$ 917,488	\$ 959,216	\$ 959,216	\$ 0	\$ 41,728
<u>Reserves - Debt</u>	<u>\$ 661,716</u>	<u>\$ 682,368</u>	<u>\$ 682,368</u>	<u>\$ 0</u>	<u>\$ 20,652</u>
EXPENDITURES TOTAL:	<u>\$ 1,579,204</u>	<u>\$ 1,641,584</u>	<u>\$ 1,641,584</u>	<u>\$ 0</u>	<u>\$ 62,380</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 241-INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	380,000	390,000	390,000	390,000	400,000	10,000
5720000 - Interest	535,496	527,488	527,488	537,778	559,216	31,728
Debt Service:	\$915,496	\$917,488	\$917,488	\$927,778	\$959,216	\$41,728
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	661,716	661,814	0	682,368	20,652
Reserves - Debt:	\$0	\$661,716	\$661,814	\$0	\$682,368	\$20,652
TOTAL EXPENDITURES:	\$915,496	\$1,579,204	\$1,579,302	\$927,778	\$1,641,584	\$62,380

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.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 2,534	\$ 2,534	\$ 2,534	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(127)</u>	<u>\$(127)</u>	<u>\$(127)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 2,407	\$ 2,407	\$ 2,407	\$ 0	\$ 0
Transfers In	\$ 1,687,581	\$ 2,947,581	\$ 2,947,581	\$ 0	\$ 1,260,000
<u>Fund Balance</u>	<u>\$ 844,694</u>	<u>\$ 844,694</u>	<u>\$ 844,694</u>	<u>\$ 0</u>	<u>\$ 0</u>
REVENUES TOTAL:	<u>\$ 2,534,682</u>	<u>\$ 3,794,682</u>	<u>\$ 3,794,682</u>	<u>\$ 0</u>	<u>\$ 1,260,000</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 1,689,988</u>	<u>\$ 1,689,988</u>	<u>\$ 1,689,988</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,689,988	\$ 1,689,988	\$ 1,689,988	\$ 0	\$ 0
<u>Reserves - Debt</u>	<u>\$ 844,694</u>	<u>\$ 2,104,694</u>	<u>\$ 2,104,694</u>	<u>\$ 0</u>	<u>\$ 1,260,000</u>
EXPENDITURES TOTAL:	<u>\$ 2,534,682</u>	<u>\$ 3,794,682</u>	<u>\$ 3,794,682</u>	<u>\$ 0</u>	<u>\$ 1,260,000</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 242-SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	1,595,533	1,689,388	1,689,388	1,689,388	1,689,388	0
5730000 - Other Debt Service Costs	539	600	600	539	600	0
Debt Service:	\$1,596,071	\$1,689,988	\$1,689,988	\$1,689,926	\$1,689,988	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	844,694	844,867	0	2,104,694	1,260,000
Reserves - Debt:	\$0	\$844,694	\$844,867	\$0	\$2,104,694	\$1,260,000
TOTAL EXPENDITURES:	\$1,596,071	\$2,534,682	\$2,534,855	\$1,689,926	\$3,794,682	\$1,260,000

FUND 243 – TDT REVENUE BONDS SERIES 2016

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Transfers In	\$ 1,381,594	\$ 1,381,898	\$ 1,381,898	\$ 0	\$ 304
Fund Balance	\$ 2,325,083	\$ 2,330,731	\$ 2,330,731	\$ 0	\$ 5,648
REVENUES TOTAL:	\$ 3,706,677	\$ 3,712,629	\$ 3,712,629	\$ 0	\$ 5,952
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,375,946	\$ 1,376,746	\$ 1,376,746	\$ 0	\$ 800
Subtotal:	\$ 1,375,946	\$ 1,376,746	\$ 1,376,746	\$ 0	\$ 800
Reserves - Debt	\$ 2,330,731	\$ 2,335,883	\$ 2,335,883	\$ 0	\$ 5,152
EXPENDITURES TOTAL:	\$ 3,706,677	\$ 3,712,629	\$ 3,712,629	\$ 0	\$ 5,952

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 243-DS TDT REV BOND SERIES 2016

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	500,000	500,000	500,000	510,000	10,000
5720000 - Interest	716,465	875,946	875,946	875,946	866,746	-9,200
5730000 - Other Debt Service Costs	539	0	0	0	0	0
Debt Service:	\$717,004	\$1,375,946	\$1,375,946	\$1,375,946	\$1,376,746	\$800
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	945,797	955,697	0	950,949	5,152
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
Reserves - Debt:	\$0	\$2,330,731	\$2,340,631	\$0	\$2,335,883	\$5,152
TOTAL EXPENDITURES:	\$717,004	\$3,706,677	\$3,716,577	\$1,375,946	\$3,712,629	\$5,952

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund 235 – Infrastructure Sales Surtax Series 2007.

There were no changes between the Recommended and Tentative Budgets.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Transfers In	\$ 4,891,955	\$ 4,808,647	\$ 4,808,647	\$ 0	\$(83,308)
Fund Balance	\$ 0	\$ 4,625,902	\$ 4,625,902	\$ 0	\$ 4,625,902
REVENUES TOTAL:	\$ 4,891,955	\$ 9,434,549	\$ 9,434,549	\$ 0	\$ 4,542,594
EXPENDITURES:					
Debt Service	\$ 266,053	\$ 4,767,725	\$ 4,767,725	\$ 0	\$ 4,501,672
Subtotal:	\$ 266,053	\$ 4,767,725	\$ 4,767,725	\$ 0	\$ 4,501,672
Reserves - Debt	\$ 4,625,902	\$ 4,666,824	\$ 4,666,824	\$ 0	\$ 40,922
EXPENDITURES TOTAL:	\$ 4,891,955	\$ 9,434,549	\$ 9,434,549	\$ 0	\$ 4,542,594

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	4,441,000	4,441,000
5720000 - Interest	0	266,053	266,053	266,053	326,725	60,672
5731000 - Debt Issuance Costs	57,200	0	0	0	0	0
Debt Service:	\$57,200	\$266,053	\$266,053	\$266,053	\$4,767,725	\$4,501,672
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,625,902	4,677,441	0	4,666,824	40,922
Reserves - Debt:	\$0	\$4,625,902	\$4,677,441	\$0	\$4,666,824	\$40,922
TOTAL EXPENDITURES:	\$57,200	\$4,891,955	\$4,943,494	\$266,053	\$9,434,549	\$4,542,594

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 11,305	\$ 11,305	\$ 0	\$ 11,305
Less 5% Statutory Reduction	\$ 0	\$(565)	\$(565)	\$ 0	\$(565)
Subtotal:	\$ 0	\$ 10,740	\$ 10,740	\$ 0	\$ 10,740
Transfers In	\$ 3,876,028	\$ 4,016,127	\$ 4,016,127	\$ 0	\$ 140,099
Fund Balance	\$ 214,883	\$ 3,768,183	\$ 3,768,183	\$ 0	\$ 3,553,300
REVENUES TOTAL:	\$ 4,090,911	\$ 7,795,050	\$ 7,795,050	\$ 0	\$ 3,704,139
EXPENDITURES:					
Debt Service	\$ 322,728	\$ 3,991,616	\$ 3,991,616	\$ 0	\$ 3,668,888
Subtotal:	\$ 322,728	\$ 3,991,616	\$ 3,991,616	\$ 0	\$ 3,668,888
Reserves - Debt	\$ 3,768,183	\$ 3,803,434	\$ 3,803,434	\$ 0	\$ 35,251
EXPENDITURES TOTAL:	\$ 4,090,911	\$ 7,795,050	\$ 7,795,050	\$ 0	\$ 3,704,139

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	3,510,000	3,510,000
5720000 - Interest	0	322,728	322,728	322,728	481,616	158,888
5731000 - Debt Issuance Costs	86,884	0	0	0	0	0
Debt Service:	\$86,884	\$322,728	\$322,728	\$322,728	\$3,991,616	\$3,668,888
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,768,183	3,769,349	0	3,803,434	35,251
Reserves - Debt:	\$0	\$3,768,183	\$3,769,349	\$0	\$3,803,434	\$35,251
TOTAL EXPENDITURES:	\$86,884	\$4,090,911	\$4,092,077	\$322,728	\$7,795,050	\$3,704,139

FUND 246 – PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary funding source is a Transfer In from any legally available source. For FY19 the Transfer In is from the General Fund. Also, included is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Transfers In	\$ 1,524,789	\$ 1,459,618	\$ 1,459,618	\$ 0	\$(65,171)
Fund Balance	\$ 0	\$ 1,021,929	\$ 1,021,929	\$ 0	\$ 1,021,929
REVENUES TOTAL:	\$ 1,524,789	\$ 2,481,547	\$ 2,481,547	\$ 0	\$ 956,758
EXPENDITURES:					
Debt Service	\$ 502,860	\$ 1,462,524	\$ 1,462,524	\$ 0	\$ 959,664
Subtotal:	\$ 502,860	\$ 1,462,524	\$ 1,462,524	\$ 0	\$ 959,664
Reserves - Debt	\$ 1,021,929	\$ 1,019,023	\$ 1,019,023	\$ 0	\$(2,906)
EXPENDITURES TOTAL:	\$ 1,524,789	\$ 2,481,547	\$ 2,481,547	\$ 0	\$ 956,758

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 246-DS PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	530,000	530,000
5720000 - Interest	0	502,860	442,474	442,473	932,524	429,664
5731000 - Debt Issuance Costs	0	0	315,000	300,788	0	0
Debt Service:	\$0	\$502,860	\$757,474	\$743,261	\$1,462,524	\$959,664
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,021,929	998,502	0	1,019,023	-2,906
Reserves - Debt:	\$0	\$1,021,929	\$998,502	\$0	\$1,019,023	-\$2,906
TOTAL EXPENDITURES:	\$0	\$1,524,789	\$1,755,976	\$743,261	\$2,481,547	\$956,758

CAPITAL PROJECTS FUNDS

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FUND 305 - DEFICIENT ROADS FUND

TRENDS & ISSUES

The Deficient Roads Fund was created to recognize and reserve funds to be used for repairing deficiencies in roads which were ineligible for impact fee revenue. Per Ordinance No. 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources.

As Impact Fees have been repealed, this Fund is in the process of being closed and any remaining funds will be returned to its original funding source in the coming year.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This is a non-revenue generating fund with the exception of interest. The Fund was established through transfers from Fund 001- General Fund and Fund 306- Infrastructure Sales Surtax Fund. There are no revenues for FY19 as this fund will be closing out.

There were no changes between the Recommended and Tentative Budgets.

305-DEFICIENT ROADS CAPITAL SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Fund Balance	\$ 1,741,443	\$ 0	\$ 0	\$ 0	\$(1,741,443)
REVENUES TOTAL:	\$ 1,741,443	\$ 0	\$ 0	\$ 0	\$(1,741,443)
EXPENDITURES:					
Capital Outlay	\$ 1,741,443	\$ 0	\$ 0	\$ 0	\$(1,741,443)
Subtotal:	\$ 1,741,443	\$ 0	\$ 0	\$ 0	\$(1,741,443)
EXPENDITURES TOTAL:	\$ 1,741,443	\$ 0	\$ 0	\$ 0	\$(1,741,443)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 305 - DEFICIENT ROADS FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,342,164	1,741,443	399,280	399,279	0	-1,741,443
Capital Outlay:	\$1,342,164	\$1,741,443	\$399,280	\$399,279	\$0	-\$1,741,443
Transfers Out:						
5910001 - Tran Out-general Fund	13,209	0	0	0	0	0
Transfers Out:	\$13,209	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	80,432	0	0	0
Reserves - Capital:	\$0	\$0	\$80,432	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,355,373	\$1,741,443	\$479,712	\$399,279	\$0	-\$1,741,443

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 levied for the County's infrastructure needs.

Changes between Recommended and Tentative Budgets include:

- **Capital Outlay decreased in accordance with the discussion with the Board and Sheriff during the Recommended Budget to reduce the funding for additional phase of the Sheriff's Training Facility project. The reduction was mitigated by an increase to the Poinciana Area Tower Site F Relocation project for Motorola radio services. The cost of this project is shared with Fund 158-Intergovernmental Radio.**
- **Debt Service increased in accordance with the annual debt payments associated with a new funding mechanism for the Sheriff's vehicles.**
- **Transfers Out increased due to the updated Cost Allocation Plan.**
- **Reserves were increased due to the additional revenue projections and in accordance with the Budget Policy.**

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. The Fund Balance is a conservative estimate and will be revised once the balance remaining from currently funded capital projects are determined.

Changes between Recommended and Tentative Budgets include:

- **Revenue projections increased based on estimates released from the Department of Revenue.**
- **Transfers In decreased due to the above noted reduction to the Sheriff's Training Facility project.**
- **Other Sources increased in accordance with the proper accounting of the financing (Lease-Purchase Agreement) of the Sheriff's vehicles.**

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Other Taxes	\$ 30,118,426	\$ 34,207,266	\$ 35,553,315	\$ 1,346,049	\$ 5,434,889
Miscellaneous Revenues	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(1,515,921)</u>	<u>\$(1,720,363)</u>	<u>\$(1,787,666)</u>	<u>\$(67,303)</u>	<u>\$(271,745)</u>
Subtotal:	\$ 28,802,505	\$ 32,686,903	\$ 33,965,649	\$ 1,278,746	\$ 5,163,144
Transfers In	\$ 1,986,227	\$ 1,633,841	\$ 0	\$(1,633,841)	\$(1,986,227)
Other Sources	\$ 0	\$ 0	\$ 2,207,594	\$ 2,207,594	\$ 2,207,594
Fund Balance	<u>\$ 29,384,357</u>	<u>\$ 17,239,417</u>	<u>\$ 17,239,417</u>	<u>\$ 0</u>	<u>\$(12,144,940)</u>
REVENUES TOTAL:	<u>\$ 60,173,089</u>	<u>\$ 51,560,161</u>	<u>\$ 53,412,660</u>	<u>\$ 1,852,499</u>	<u>\$(6,760,429)</u>
EXPENDITURES:					
Capital Outlay	\$ 18,197,986	\$ 10,565,281	\$ 9,358,120	\$(1,207,161)	\$(8,839,866)
Debt Service	<u>\$ 3,957,494</u>	<u>\$ 3,956,445</u>	<u>\$ 4,765,458</u>	<u>\$ 809,013</u>	<u>\$ 807,964</u>
Subtotal:	\$ 22,155,480	\$ 14,521,726	\$ 14,123,578	\$(398,148)	\$(8,031,902)
Transfers Out	\$ 21,871,237	\$ 19,712,950	\$ 19,820,492	\$ 107,542	\$(2,050,745)
Reserves - Capital	\$ 16,146,372	\$ 8,325,485	\$ 10,468,590	\$ 2,143,105	\$(5,677,782)
Reserves - Assigned	<u>\$ 0</u>	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ 0</u>	<u>\$ 9,000,000</u>
EXPENDITURES TOTAL:	<u>\$ 60,173,089</u>	<u>\$ 51,560,161</u>	<u>\$ 53,412,660</u>	<u>\$ 1,852,499</u>	<u>\$(6,760,429)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

306 - LOCAL OPTION SALES TAX FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	10,063,696	18,197,986	15,533,639	3,604,772	9,358,120	-8,839,866
Capital Outlay:	\$10,063,696	\$18,197,986	\$15,533,639	\$3,604,772	\$9,358,120	-\$8,839,866
Debt Service:						
5710000 - Principal	2,511,230	706,498	706,498	706,498	1,474,219	767,721
5710003 - Principal- Capital Lease	869,855	2,905,870	2,905,870	2,905,869	2,964,658	58,788
5720000 - Interest	427,734	113,149	113,149	113,148	153,392	40,243
5720003 - Interest - Capital Lease	147,800	231,977	231,977	231,977	173,189	-58,788
Debt Service:	\$3,956,618	\$3,957,494	\$3,957,494	\$3,957,492	\$4,765,458	\$807,964
Transfers Out:						
5910001 - Tran Out-general Fund	453,693	409,409	409,409	409,409	557,892	148,483
5910202 - Tran Out -202	1,187,897	0	0	0	0	0
5910211 - Tran Out Sales Tax Rev 2015A	2,555,270	0	3,151,151	3,151,151	0	0
5910235 - Trans Out-infra Stax Ser 2007	4,876,173	0	0	0	0	0
5910236 - Tran Out Debt Svc	7,175,577	6,756,275	6,756,213	6,756,213	6,755,965	-310
5910239 - Tran Out - 239 Refunding Bond Seri	3,758,304	3,771,426	3,771,426	3,771,426	3,772,425	999
5910241 - Tran Out Infrastructure Sales Surtax	919,692	921,563	921,563	921,563	977,982	56,419
5910242 - Transfers Out Fund 242	1,656,425	1,687,581	1,687,581	1,687,581	2,947,581	1,260,000
5910244 - Tran Out Fund 244	0	4,448,955	4,668,850	4,668,850	4,808,647	359,692
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	0	3,876,028	0	0	0	-3,876,028
5910705 - Transfers out-Sheriff	2,206,070	0	1,950,000	1,950,000	0	0
Transfers Out:	\$24,789,101	\$21,871,237	\$23,316,193	\$23,316,193	\$19,820,492	-\$2,050,745
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	16,146,372	10,551,746	0	10,468,590	-5,677,782
Reserves - Capital:	\$0	\$16,146,372	\$10,551,746	\$0	\$10,468,590	-\$5,677,782
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	9,000,000	0	9,000,000	9,000,000
Reserves - Assigned:	\$0	\$0	\$9,000,000	\$0	\$9,000,000	\$9,000,000
TOTAL EXPENDITURES:	\$38,809,415	\$60,173,089	\$62,359,072	\$30,878,457	\$53,412,660	-\$6,760,429

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

This Fund is not a revenue generating fund. Revenues are transferred in from other County funding sources to support projects. The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. There are no new projects for FY19, however balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible. The Fund includes Reserves of \$4.1m.

Changes between the Recommended and Tentative Budget include:

- **Capital Outlay increased to in order to consolidate the budget for the Lake Toho Everglades Water Restoration Project into the Capital Fund.**

REVENUES

This is not a revenue generating Fund. Revenue anticipated for FY19 include Interest, Transfers In and Fund Balance.

Changes between the Recommended and Tentative Budget include:

- **Transfers In from TDT increased as noted above.**

315-GEN CAP OUTLAY FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 58,658	\$ 58,658	\$ 0	\$ 58,658
Less 5% Statutory Reduction	\$ 0	\$(2,933)	\$(2,933)	\$ 0	\$(2,933)
Subtotal:	\$ 0	\$ 55,725	\$ 55,725	\$ 0	\$ 55,725
Transfers In	\$ 10,231,900	\$ 0	\$ 5,485,822	\$ 5,485,822	\$(4,746,078)
Fund Balance	\$ 19,141,215	\$ 4,226,336	\$ 4,226,336	\$ 0	\$(14,914,879)
REVENUES TOTAL:	\$ 29,373,115	\$ 4,282,061	\$ 9,767,883	\$ 5,485,822	\$(19,605,232)
EXPENDITURES:					
Capital Outlay	\$ 25,205,437	\$ 0	\$ 5,485,822	\$ 5,485,822	\$(19,719,615)
Subtotal:	\$ 25,205,437	\$ 0	\$ 5,485,822	\$ 5,485,822	\$(19,719,615)
Reserves - Capital	\$ 0	\$ 114,383	\$ 114,383	\$ 0	\$ 114,383
Reserves - Assigned	\$ 4,167,678	\$ 4,167,678	\$ 4,167,678	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 29,373,115	\$ 4,282,061	\$ 9,767,883	\$ 5,485,822	\$(19,605,232)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 315 - GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,695,020	25,205,437	31,424,624	3,793,371	5,485,822	-19,719,615
Capital Outlay:	\$6,695,020	\$25,205,437	\$31,424,624	\$3,793,371	\$5,485,822	-\$19,719,615
Transfers Out:						
5910001 - Tran Out-general Fund	2,489,892	0	369	369	0	0
Transfers Out:	\$2,489,892	\$0	\$369	\$369	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	114,383	114,383
Reserves - Capital:	\$0	\$0	\$0	\$0	\$114,383	\$114,383
Reserves - Assigned:						
5990060 - Reserves Assigned	0	4,167,678	4,167,678	0	4,167,678	0
Reserves - Assigned:	\$0	\$4,167,678	\$4,167,678	\$0	\$4,167,678	\$0
TOTAL EXPENDITURES:	\$9,184,912	\$29,373,115	\$35,592,671	\$3,793,740	\$9,767,883	-\$19,605,232

FUND 326 – TRANSPORTATION IMPACT FEE CAPITAL FUND

TRENDS & ISSUES

This Fund was created to recognize, and record the proceeds and use of, a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. This fund is in the process of closing.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This is not a revenue generating Fund. The main revenue source was from bond proceeds collected in FY 2009.

There were no changes between the Recommended and Tentative Budgets.

326-TRANS IMPACT FEE CAPITAL FUND					
	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 326 - TRANSPORTATION IMPACT FEE CAPITAL FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	305,530	0	0	0	0	0
Capital Outlay:	\$305,530	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910236 - Tran Out Debt Svc	214,159	0	0	0	0	0
Transfers Out:	\$214,159	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$519,689	\$0	\$0	\$0	\$0	\$0

FUND 327 – INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

TRENDS & ISSUES

This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County. This fund is in the process of closing.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The main revenue source was from bond proceeds collected in FY09 and associated Fund Balance as well as interest. As this fund is in the process of closing, there are no revenues projected for FY19.

There were no changes between the Recommended and Tentative Budgets.

327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND					
	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 327 - INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	173,588	0	379,237	340,684	0	0
Capital Outlay:	\$173,588	\$0	\$379,237	\$340,684	\$0	\$0
Transfers Out:						
5910236 - Tran Out Debt Svc	4,137	0	0	0	0	0
Transfers Out:	\$4,137	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$177,725	\$0	\$379,237	\$340,684	\$0	\$0

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This Fund was created in FY15 to capture those projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

There were no changes between Recommended and Tentative Budgets.

REVENUES

This Fund does not generate revenue. The balance of ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between Recommended and Tentative Budgets.

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Other Sources	\$ 7,800,000	\$ 0	\$ 0	\$ 0	\$(7,800,000)
Fund Balance	\$ 14,883,619	\$ 0	\$ 0	\$ 0	\$(14,883,619)
REVENUES TOTAL:	<u>\$ 22,683,619</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(22,683,619)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 22,683,619	\$ 0	\$ 0	\$ 0	\$(22,683,619)
Subtotal:	<u>\$ 22,683,619</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(22,683,619)</u>
EXPENDITURES TOTAL:	<u>\$ 22,683,619</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(22,683,619)</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 328 - SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,327,408	22,683,619	25,183,693	1,799,530	0	-22,683,619
Capital Outlay:	\$6,327,408	\$22,683,619	\$25,183,693	\$1,799,530	\$0	-\$22,683,619
Grants and Aids:						
5820000 - Aids To Private Organization	0	0	70,000,000	84,403	0	0
Grants and Aids:	\$0	\$0	\$70,000,000	\$84,403	\$0	\$0
TOTAL EXPENDITURES:	\$6,327,408	\$22,683,619	\$95,183,693	\$1,883,933	\$0	-\$22,683,619

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 FY19 balance for the FAMRC project will be included later in the budget process to ensure the estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenue anticipated for FY19 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budgets.

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Fund Balance	\$ 6,262,371	\$ 0	\$ 0	\$ 0	\$(6,262,371)
REVENUES TOTAL:	\$ 6,262,371	\$ 0	\$ 0	\$ 0	\$(6,262,371)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 6,262,371	\$ 0	\$ 0	\$ 0	\$(6,262,371)
Subtotal:	\$ 6,262,371	\$ 0	\$ 0	\$ 0	\$(6,262,371)
EXPENDITURES TOTAL:	\$ 6,262,371	\$ 0	\$ 0	\$ 0	\$(6,262,371)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

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

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	40,507,595	6,262,371	1,258,810	272,524	0	-6,262,371
Capital Outlay:	\$40,507,595	\$6,262,371	\$1,258,810	\$272,524	\$0	-\$6,262,371
Transfers Out:						
5910211 - Tran Out Sales Tax Rev 2015A	306,725	0	171,341	171,341	0	0
Transfers Out:	\$306,725	\$0	\$171,341	\$171,341	\$0	\$0
TOTAL EXPENDITURES:	\$40,814,320	\$6,262,371	\$1,430,151	\$443,865	\$0	-\$6,262,371

FUND 331- COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

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

Ongoing projects, which are funded by Fund Balance, will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible. The FY19 new capital projects included in this Fund are Fire Station 63 – Shady Lane, Sand Hill Road Fire Station, Fire Rescue & EMS Training Facility, Fire/EMS Equipment, 535 Area Fire Station, and 2006 Pierce Squad #23519 and #23520.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues for FY19 are Interest, Transfers In from the Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment) and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Transfers In	\$ 5,244,819	\$ 1,178,829	\$ 1,178,829	\$ 0	\$(4,065,990)
Other Sources	\$ 0	\$ 1,600,987	\$ 1,600,987	\$ 0	\$ 1,600,987
Fund Balance	\$ 18,219,878	\$ 7,750,696	\$ 7,750,696	\$ 0	\$(10,469,182)
REVENUES TOTAL:	\$ 23,464,697	\$ 10,530,512	\$ 10,530,512	\$ 0	\$(12,934,185)
EXPENDITURES:					
Capital Outlay	\$ 18,940,664	\$ 10,428,891	\$ 10,428,891	\$ 0	\$(8,511,773)
Subtotal:	\$ 18,940,664	\$ 10,428,891	\$ 10,428,891	\$ 0	\$(8,511,773)
Reserves - Capital	\$ 4,524,033	\$ 101,621	\$ 101,621	\$ 0	\$(4,422,412)
EXPENDITURES TOTAL:	\$ 23,464,697	\$ 10,530,512	\$ 10,530,512	\$ 0	\$(12,934,185)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 331 - COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	4,088,093	18,940,664	19,802,876	9,611,485	10,428,891	-8,511,773
Capital Outlay:	\$4,088,093	\$18,940,664	\$19,802,876	\$9,611,485	\$10,428,891	-\$8,511,773
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	4,524,033	6,183,494	0	101,621	-4,422,412
Reserves - Capital:	\$0	\$4,524,033	\$6,183,494	\$0	\$101,621	-\$4,422,412
TOTAL EXPENDITURES:	\$4,088,093	\$23,464,697	\$25,986,370	\$9,611,485	\$10,530,512	-\$12,934,185

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 FY19 balance for the building will be included later in the budget process to ensure the estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenue anticipated for FY19 is interest and Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budgets.

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
<u>REVENUES:</u>					
Fund Balance	\$ 26,000,000	\$ 0	\$ 0	\$ 0	\$(26,000,000)
REVENUES TOTAL:	\$ 26,000,000	\$ 0	\$ 0	\$ 0	\$(26,000,000)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 26,000,000	\$ 0	\$ 0	\$ 0	\$(26,000,000)
Subtotal:	\$ 26,000,000	\$ 0	\$ 0	\$ 0	\$(26,000,000)
EXPENDITURES TOTAL:	\$ 26,000,000	\$ 0	\$ 0	\$ 0	\$(26,000,000)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 332 - PUBLIC IMPROVEMENT REV BONDS SERIES 2017 CAPITAL FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	26,000,000	26,000,000	686,196	0	-26,000,000
Capital Outlay:	\$0	\$26,000,000	\$26,000,000	\$686,196	\$0	-\$26,000,000
TOTAL EXPENDITURES:	\$0	\$26,000,000	\$26,000,000	\$686,196	\$0	-\$26,000,000

ENTERPRISE FUNDS

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FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates like a business, where the rates established by the County 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 Budget include:

- **Personal Services increased due to a 3% across the board raise for eligible employees recommended by the County Manager, the addition of 1 Full Time Equivalent (FTE) position for a Customer Service Representative, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased due to adjustments to Overhead allocations.**
- **Transfers Out increased due to the updated Cost Allocation plan as well as this Fund's share of the Fleet Fuel Proximity project.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The major revenue source for this Fund comes from Special Assessments. The revenue budgeted in FY19 reflects a 7% increase as a result of an increase in units. The rate remains unchanged from FY18. 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.

There were no changes between Recommended and Tentative Budgets.

401-SOLID WASTE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Permits, Fees & Special Assessments	\$ 15,630,935	\$ 16,692,402	\$ 16,692,402	\$ 0	\$ 1,061,467
Charges For Services	\$ 2,906,422	\$ 4,159,244	\$ 4,159,244	\$ 0	\$ 1,252,822
Miscellaneous Revenues	\$ 162,335	\$ 284,927	\$ 284,927	\$ 0	\$ 122,592
Less 5% Statutory Reduction	\$(934,985)	\$(1,056,829)	\$(1,056,829)	\$ 0	\$(121,844)
Subtotal:	\$ 17,764,707	\$ 20,079,744	\$ 20,079,744	\$ 0	\$ 2,315,037
Fund Balance	\$ 26,982,296	\$ 28,411,056	\$ 28,411,056	\$ 0	\$ 1,428,760
REVENUES TOTAL:	\$ 44,747,003	\$ 48,490,800	\$ 48,490,800	\$ 0	\$ 3,743,797
EXPENDITURES:					
Personal Services	\$ 1,346,104	\$ 1,299,464	\$ 1,375,385	\$ 75,921	\$ 29,281
Operating Expenses	\$ 13,405,064	\$ 17,569,831	\$ 17,576,838	\$ 7,007	\$ 4,171,774
Capital Outlay	\$ 240,000	\$ 50,200	\$ 50,200	\$ 0	\$(189,800)
Subtotal:	\$ 14,991,168	\$ 18,919,495	\$ 19,002,423	\$ 82,928	\$ 4,011,255
Transfers Out	\$ 6,435,290	\$ 1,477,371	\$ 1,662,523	\$ 185,152	\$(4,772,767)
Reserves - Operating	\$ 4,768,396	\$ 4,462,091	\$ 4,194,011	\$(268,080)	\$(574,385)
Reserves - Capital	\$ 3,986,149	\$ 4,260,993	\$ 4,260,993	\$ 0	\$ 274,844
Reserves - Assigned	\$ 14,566,000	\$ 19,370,850	\$ 19,370,850	\$ 0	\$ 4,804,850
EXPENDITURES TOTAL:	\$ 44,747,003	\$ 48,490,800	\$ 48,490,800	\$ 0	\$ 3,743,797

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	743,411	907,023	877,023	655,744	917,773	10,750
5120002 - Disaster Relief	29,254	0	0	2,792	0	0
5130001 - Vacancy Factor	0	-15,890	-15,890	0	-16,140	-250
5140000 - Overtime	1,183	1,938	1,938	3,827	4,418	2,480
5140003 - Overtime- Disaster Relief	2,495	0	0	0	0	0
5140098 - H Mathew Force Labor	-2,012	0	0	0	0	0
5150300 - Class C Meals	4	0	0	0	0	0
5160000 - Compensated Annual Leave	59,823	0	0	52,043	0	0
5160010 - Compensated Ann Leave Payoff	5,722	0	0	4,830	0	0
5160020 - Compensated Admin Leave	5,665	0	0	4,712	0	0
5170000 - Compensated Sick Leave	27,922	0	0	17,126	0	0
5170010 - Compensated Sick Leave Payoff	5,626	0	0	0	0	0
5210000 - Fica Taxes	64,003	69,465	69,465	54,061	70,546	1,081
5220000 - Retirement Contributions	76,824	82,187	82,187	65,658	83,253	1,066
5221000 - Opeb Gasb 45	3,818	0	0	0	0	0
5230000 - Health Insurance	199,829	226,370	226,370	184,243	244,042	17,672
5231000 - Life Insurance	1,056	853	853	892	867	14
5232000 - Dental Insurance	5,063	5,565	5,565	4,369	5,416	-149
5233000 - Lt Disability Insurance	1,410	1,497	1,497	1,191	1,522	25
5233100 - St Disability Insurance	2,604	1,999	1,999	2,201	2,029	30
5240000 - Workers' Compensation	59,484	65,097	65,097	47,221	61,659	-3,438
Personal Services:	\$1,293,185	\$1,346,104	\$1,316,104	\$1,100,910	\$1,375,385	\$29,281
Operating Expenses:						
5310000 - Professional Services	68,381	15,000	121,526	64,582	150,000	135,000
5310006 - Legal Fees	5,175	0	0	37,876	0	0
5312000 - Tax Collector Fees	256,507	279,368	279,368	270,155	279,760	392
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	12,391,519	12,697,023	12,692,093	11,014,939	16,675,469	3,978,446
5340008 - Other Contractual Svc- Auction	516	0	0	0	0	0
5342000 - Landfill LT Care and Closure	329,402	758,031	758,031	562,374	889,400	131,369
5342001 - Landfill LT-CONTRA ACCT	-329,402	-758,031	-758,031	0	-889,400	-131,369
5400000 - Travel And Per Diem	121	200	200	388	1,200	1,000
5410000 - Communications	5,859	5,610	5,610	5,582	5,820	210
5420000 - Freight & Postage Services	309	925	925	234	1,700	775
5430000 - Utility Services	6,961	8,400	8,400	5,536	8,400	0
5440000 - Rentals And Leases	1,391	1,250	1,250	1,188	6,250	5,000
5450000 - Insurance	12,301	57,585	57,585	57,585	10,055	-47,530
5450502 - Insurance Claims - Prop & Casualty	1,382	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	7,045	26,900	26,900	9,133	18,650	-8,250
5462000 - Rep & Maint-automotive	39,577	49,650	49,650	45,070	49,650	0
5470000 - Printing And Binding	5,576	19,750	19,750	1,200	18,000	-1,750
5480000 - Promotional Activities	7,512	14,250	14,250	4,142	12,000	-2,250
5490000 - Oth Current Chgs & Obligations	2,194,716	121,614	121,614	375	151,246	29,632
5490011 - Cash over/shorts	-4	0	0	-5	0	0
5490500 - Reimbursement Of Py Revenue	978	0	0	0	0	0
5490501 - OH-Workers' Compensation	4,798	6,057	6,057	6,057	7,574	1,517
5490502 - OH-Property & Liability Insurance	1,938	6,514	6,514	6,514	1,941	-4,573
5490503 - OH-Dental Insurance	890	1,007	1,007	1,007	1,134	127

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	3,851	5,012	5,012	5,012	5,346	334
5490505 – OH-Life/AD&D, STD, LTD	2,326	1,281	1,281	1,281	1,269	-12
5490509 - OH-Fleet Oversight	0	0	0	0	2,716	2,716
5490510 - OH-Fleet Maint	0	726	726	363	0	-726
5490511 - OH-Fleet Fuel	0	0	0	0	5,040	5,040
5511000 - Office Supplies	2,152	2,180	2,180	1,914	2,430	250
5520000 - Operating Supplies	20,969	43,973	43,973	25,112	104,873	60,900
5520010 - Computer Software	0	0	0	0	15,000	15,000
5521000 - Gas & Oil	35,345	38,574	38,574	30,789	38,500	-74
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Memberships	0	765	765	535	765	0
5550000 - Training	0	500	500	0	1,100	600
5560098 - H Mathew Prev Measures	-6,216	0	0	0	0	0
5590000 - Depreciation	131,233	0	0	0	0	0
Operating Expenses:	\$15,203,109	\$13,405,064	\$13,506,660	\$12,158,936	\$17,576,838	\$4,171,774
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	0	0	0	15,200	15,200
5650000 - Construction In Progress	0	240,000	240,000	67,349	35,000	-205,000
5680010 - Computer Software, Capital	0	0	4,930	0	0	0
Capital Outlay:	\$0	\$240,000	\$244,930	\$67,349	\$50,200	-\$189,800
Transfers Out:						
5910001 - Tran Out-general Fund	358,143	409,781	409,781	409,781	632,102	222,321
5910154 - Tran Out-constitutional Gas Tx	0	0	0	0	1,000,000	1,000,000
5910158 - Tran Out-intergov Radio Commun	15,953	17,558	17,558	17,558	18,661	1,103
5910315 - Tran Out-General Capital Outlay Fun	0	6,000,000	6,000,000	6,000,000	0	-6,000,000
5910510 - Tran Out Fleet	17,252	7,951	7,951	7,951	0	-7,951
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	11,760	11,760
Transfers Out:	\$391,348	\$6,435,290	\$6,435,290	\$6,435,290	\$1,662,523	-\$4,772,767
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,531,076	3,531,076	0	3,444,176	-86,900
5990020 - Reserve For Contingency	0	1,237,320	1,237,320	0	749,835	-487,485
Reserves - Operating:	\$0	\$4,768,396	\$4,768,396	\$0	\$4,194,011	-\$574,385
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,986,149	2,631,922	0	4,260,993	274,844
Reserves - Capital:	\$0	\$3,986,149	\$2,631,922	\$0	\$4,260,993	\$274,844
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	14,566,000	14,566,000	0	12,370,850	-2,195,150
5990060 - Reserves Assigned	0	0	7,000,000	0	7,000,000	7,000,000
Reserves - Assigned:	\$0	\$14,566,000	\$21,566,000	\$0	\$19,370,850	\$4,804,850
TOTAL EXPENDITURES:	\$16,887,642	\$44,747,003	\$50,469,302	\$19,762,486	\$48,490,800	\$3,743,797

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Revenue Refunding Bonds, Series 2004, and the Osceola Parkway project.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to the reallocation of positions from Transportation & Transit as the staff manages this Fund, a 3% across the board raise for eligible employees recommended by the County Manager, and adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to the service agreement with TransCore, LP which was partially offset by adjustments to Overhead Allocations.**
- **Transfers Out increased due to the Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary revenue source for this Fund is tolls which are projected to increase 6% in FY19. This Fund also includes Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Fund Balance decreased due to anticipating the investment grade Toll & Revenue Study will actually start in FY18.**

407-OSCEOLA PARKWAY SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 15,556,986	\$ 16,473,687	\$ 16,473,687	\$ 0	\$ 916,701
Miscellaneous Revenues	\$ 17,633	\$ 15,773	\$ 15,773	\$ 0	\$(1,860)
Less 5% Statutory Reduction	\$(778,731)	\$(824,473)	\$(824,473)	\$ 0	\$(45,742)
Subtotal:	\$ 14,795,888	\$ 15,664,987	\$ 15,664,987	\$ 0	\$ 869,099
Fund Balance	\$ 9,030,160	\$ 11,286,019	\$ 10,686,019	\$(600,000)	\$ 1,655,859
REVENUES TOTAL:	\$ 23,826,048	\$ 26,951,006	\$ 26,351,006	\$(600,000)	\$ 2,524,958
EXPENDITURES:					
Personal Services	\$ 68,903	\$ 29,282	\$ 162,448	\$ 133,166	\$ 93,545
Operating Expenses	\$ 2,797,113	\$ 2,359,934	\$ 2,327,353	\$(32,581)	\$(469,760)
Capital Outlay	\$ 4,399,596	\$ 1,131,000	\$ 1,131,000	\$ 0	\$(3,268,596)
Debt Service	\$ 9,090,524	\$ 9,246,488	\$ 9,246,488	\$ 0	\$ 155,964
Subtotal:	\$ 16,356,136	\$ 12,766,704	\$ 12,867,289	\$ 100,585	\$(3,488,847)
Transfers Out	\$ 100,221	\$ 110,242	\$ 172,163	\$ 61,921	\$ 71,942
Reserves - Operating	\$ 422,209	\$ 460,148	\$ 443,671	\$(16,477)	\$ 21,462
Reserves - Debt	\$ 4,619,694	\$ 4,662,152	\$ 4,662,152	\$ 0	\$ 42,458
Reserves - Capital	\$ 2,327,788	\$ 8,951,760	\$ 8,205,731	\$(746,029)	\$ 5,877,943
EXPENDITURES TOTAL:	\$ 23,826,048	\$ 26,951,006	\$ 26,351,006	\$(600,000)	\$ 2,524,958

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 407 - OSCEOLA PARKWAY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	41,089	48,994	48,994	44,955	113,666	64,672
5122000 - Car Allowance	0	0	0	88	0	0
5130001 - Vacancy Factor	0	-857	-857	0	-1,991	-1,134
5140000 - Overtime	0	0	0	4	0	0
5160000 - Compensated Annual Leave	4,024	0	0	3,236	0	0
5160020 - Compensated Admin Leave	33	0	0	0	0	0
5170000 - Compensated Sick Leave	-1,520	0	0	1,204	0	0
5210000 - Fica Taxes	3,202	3,747	3,747	3,698	8,696	4,949
5220000 - Retirement Contributions	6,918	5,434	5,434	6,033	15,466	10,032
5230000 - Health Insurance	5,768	8,614	8,614	8,413	21,746	13,132
5231000 - Life Insurance	54	47	47	62	105	58
5232000 - Dental Insurance	210	319	319	296	475	156
5233000 - Lt Disability Insurance	72	81	81	82	187	106
5233100 - St Disability Insurance	133	109	109	153	250	141
5240000 - Workers' Compensation	100	2,415	2,415	1,888	3,848	1,433
Personal Services:	\$60,081	\$68,903	\$68,903	\$70,112	\$162,448	\$93,545
Operating Expenses:						
5310000 - Professional Services	0	0	0	4,080	0	0
5340000 - Other Contractual Services	1,125,206	1,641,000	1,641,000	1,030,075	1,423,500	-217,500
5340001 - Miscellaneous Contractual Svcs	255,271	254,269	254,269	175,707	0	-254,269
5400000 - Travel And Per Diem	779	1,350	1,350	805	600	-750
5410000 - Communications	80,790	79,000	79,000	92,693	105,000	26,000
5420000 - Freight & Postage Services	62	500	500	266	500	0
5430000 - Utility Services	64,203	74,000	74,000	47,528	74,240	240
5450000 - Insurance	3,198	1,343	1,343	1,343	1,558	215
5460000 - Repair & Maintenance Svcs	463,722	718,224	718,224	284,356	694,834	-23,390
5462000 - Rep & Maint-automotive	1,293	0	0	61	0	0
5470000 - Printing And Binding	44	500	500	122	500	0
5490000 - Oth Current Chgs & Obligations	0	60	60	0	60	0
5490501 - OH-Workers' Compensation	185	344	344	344	637	293
5490502 - OH-Property & Liability Insurance	1,481	1,130	1,130	1,130	301	-829
5490503 - OH-Dental Insurance	35	58	58	58	94	36
5490504 - OH-Health Insurance	149	284	284	284	450	166
5490505 - OH-Life/AD&D, STD, LTD	81	68	68	68	96	28
5511000 - Office Supplies	221	250	250	218	250	0
5512000 - Office Equipment	190	2,400	2,400	230	2,400	0
5520000 - Operating Supplies	1,179	1,000	1,000	108	1,000	0
5520010 - Computer Software	0	2,000	2,000	0	2,000	0
5520020 - Computer Hardware, Non-Capital	1,530	0	0	0	0	0
5521000 - Gas & Oil	1,425	2,000	2,000	1,430	2,000	0
5540000 - Books,pubs,subs & Memberships	17,333	17,333	17,333	12,473	17,333	0
5590000 - Depreciation	1,956,005	0	0	0	0	0
Operating Expenses:	\$3,974,381	\$2,797,113	\$2,797,113	\$1,653,378	\$2,327,353	-\$469,760
Capital Outlay:						
5640000 - Machinery & Equipment	0	60,000	60,000	0	131,000	71,000
5650000 - Construction In Progress	0	4,339,596	4,324,596	0	1,000,000	-3,339,596
Capital Outlay:	\$0	\$4,399,596	\$4,384,596	\$0	\$1,131,000	-\$3,268,596

FUND 407 - OSCEOLA PARKWAY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	7,735,000	7,735,000	0	8,065,000	330,000
5720000 - Interest	1,253,852	1,348,424	1,348,424	1,374,356	1,174,388	-174,036
5730000 - Other Debt Service Costs	3,771	7,100	7,100	3,771	7,100	0
Debt Service:	\$1,257,623	\$9,090,524	\$9,090,524	\$1,378,128	\$9,246,488	\$155,964
Other Non Operating Expenses:						
5950000 - Other Non-oper Uses	3,861,473	0	0	5,082,389	0	0
Other Non Operating Expenses:	\$3,861,473	\$0	\$0	\$5,082,389	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	78,652	100,221	100,221	100,221	172,163	71,942
5910155 - Tran Out-w192 Phase I	0	0	15,000	15,000	0	0
Transfers Out:	\$78,652	\$100,221	\$115,221	\$115,221	\$172,163	\$71,942
Reserves - Operating:						
5990010 - Reserve For Cash	0	422,209	504,373	0	443,671	21,462
Reserves - Operating:	\$0	\$422,209	\$504,373	\$0	\$443,671	\$21,462
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,619,694	4,619,694	0	4,662,152	42,458
Reserves - Debt:	\$0	\$4,619,694	\$4,619,694	\$0	\$4,662,152	\$42,458
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	3,888,115	0	5,874,365	5,874,365
5990041 - Res For Capital - Designated	0	2,327,788	2,331,366	0	2,331,366	3,578
Reserves - Capital:	\$0	\$2,327,788	\$6,219,481	\$0	\$8,205,731	\$5,877,943
TOTAL EXPENDITURES:	\$9,232,211	\$23,826,048	\$27,799,905	\$8,299,228	\$26,351,006	\$2,524,958

FUND 408 – POINCIANA PARKWAY

TRENDS & ISSUES

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

There are no changes between the Recommended and Tentative Budgets.

REVENUES

As this Fund is in the process out close-out there will be no revenues for FY19.

There are no changes between the Recommended and Tentative Budgets.

408-POINCIANA PARKWAY SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Fund Balance	\$ 13,206,732	\$ 0	\$ 0	\$ 0	\$(13,206,732)
REVENUES TOTAL:	\$ 13,206,732	\$ 0	\$ 0	\$ 0	\$(13,206,732)
EXPENDITURES:					
Capital Outlay	\$ 2,232,857	\$ 0	\$ 0	\$ 0	\$(2,232,857)
Debt Service	\$ 2,468,619	\$ 0	\$ 0	\$ 0	\$(2,468,619)
Subtotal:	\$ 4,701,476	\$ 0	\$ 0	\$ 0	\$(4,701,476)
Reserves - Debt	\$ 8,505,256	\$ 0	\$ 0	\$ 0	\$(8,505,256)
EXPENDITURES TOTAL:	\$ 13,206,732	\$ 0	\$ 0	\$ 0	\$(13,206,732)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 407- POINCIANA PARKWAY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	2,232,857	2,548,710	0	0	-2,232,857
Capital Outlay:	\$0	\$2,232,857	\$2,548,710	\$0	\$0	-\$2,232,857
Debt Service:						
5710000 - Principal	0	307,061	307,061	0	0	-307,061
5720000 - Interest	0	2,161,558	2,161,558	0	0	-2,161,558
Debt Service:	\$0	\$2,468,619	\$2,468,619	\$0	\$0	-\$2,468,619
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,534,310	1,534,310	0	0	-1,534,310
5990033 - Res For Debt - Bond Covenant	0	6,970,946	6,970,946	0	0	-6,970,946
Reserves - Debt:	\$0	\$8,505,256	\$8,505,256	\$0	\$0	-\$8,505,256
TOTAL EXPENDITURES:	\$0	\$13,206,732	\$13,522,585	\$0	\$0	-\$13,206,732

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 Human Resources Risk Management (1261) functions. This Office administers the program for Workers' Compensation.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible employees recommended by the County Manager, the reallocation of positions that directly support this Fund's operations, as well as, adjustments to Health plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments for Claims, which was partially offset by adjustments to Overhead allocations, and Property & Liability Insurances.**
- **Transfers Out decreased due to the updated Cost Allocation Plan which was partially offset by this Fund's share of Fleet's Proximity project (fueling system).**
- **Reserves decreased based on the reduction to Fund Balance as noted below and is in compliance with the actuarial study.**

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY19 revenue is established based on the rates published by the State of Florida. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges for Services increased due to adjustments made throughout the County for staff changes including selections made during Open Enrollment and the recommended 3.25 increase in FTEs.**
- **Transfer In decreased due to a reduction in the transfer from Fund 134 - Countywide Fire Fund as the additional transfer was determined to be unnecessary after finalizing the budget.**
- **Fund balance decreased due to the anticipated return of excess funds per the actuarial study as a part of FY18's closeout activities.**

501-WORKERS COMP INTERNAL SERVICE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 4,021,453	\$ 3,838,129	\$ 4,075,377	\$ 237,248	\$ 53,924
Subtotal:	\$ 4,021,453	\$ 3,838,129	\$ 4,075,377	\$ 237,248	\$ 53,924
Transfers In	\$ 0	\$ 255,000	\$ 0	\$(255,000)	\$ 0
Fund Balance	\$ 7,628,053	\$ 9,601,529	\$ 4,301,373	\$(5,300,156)	\$(3,326,680)
REVENUES TOTAL:	\$ 11,649,506	\$ 13,694,658	\$ 8,376,750	\$(5,317,908)	\$(3,272,756)
EXPENDITURES:					
Personal Services	\$ 73,948	\$ 77,131	\$ 122,986	\$ 45,855	\$ 49,038
Operating Expenses	\$ 2,100,994	\$ 2,810,381	\$ 2,954,741	\$ 144,360	\$ 853,747
Capital Outlay	\$ 0	\$ 12,499	\$ 12,499	\$ 0	\$ 12,499
Subtotal:	\$ 2,174,942	\$ 2,900,011	\$ 3,090,226	\$ 190,215	\$ 915,284
Transfers Out	\$ 236,713	\$ 260,384	\$ 124,192	\$(136,192)	\$(112,521)
Reserves - Operating	\$ 46,050	\$ 45,516	\$ 55,329	\$ 9,813	\$ 9,279
Reserves - Claims	\$ 9,191,801	\$ 10,488,747	\$ 5,107,003	\$(5,381,744)	\$(4,084,798)
EXPENDITURES TOTAL:	\$ 11,649,506	\$ 13,694,658	\$ 8,376,750	\$(5,317,908)	\$(3,272,756)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 501 - WORKERS COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	52,011	59,845	59,845	45,206	94,234	34,389
5120002 - Disaster Relief	520	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,048	-1,048	0	-1,649	-601
5160000 - Compensated Annual Leave	996	0	0	1,468	0	0
5160020 - Compensated Admin Leave	1,025	0	0	541	0	0
5170000 - Compensated Sick Leave	1,149	0	0	218	0	0
5210000 - Fica Taxes	4,177	4,578	4,578	3,558	7,210	2,632
5220000 - Retirement Contributions	4,959	5,548	5,548	4,512	12,235	6,687
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	3,976	4,307	4,307	5,075	9,911	5,604
5231000 - Life Insurance	74	56	56	53	88	32
5232000 - Dental Insurance	265	276	276	186	378	102
5233000 - Lt Disability Insurance	99	99	99	71	154	55
5233100 - St Disability Insurance	183	131	131	131	208	77
5240000 - Workers' Compensation	129	156	156	109	217	61
Personal Services:	\$69,743	\$73,948	\$73,948	\$61,127	\$122,986	\$49,038
Operating Expenses:						
5310000 - Professional Services	117,800	127,500	127,500	98,750	127,500	0
5340000 - Other Contractual Services	11,126	18,600	18,600	7,914	24,610	6,010
5450000 - Insurance	490	600	600	600	160	-440
5450001 - Insurance Premium	183,459	220,000	220,000	23,012	231,000	11,000
5450002 - Insurance Admin Fees	51,702	31,000	105,900	49,929	67,200	36,200
5462000 - Rep & Maint-automotive	0	500	500	0	500	0
5490300 - Claims	1,932,478	1,700,000	1,700,000	1,633,252	2,500,000	800,000
5490302 - Adjustment to Claim Liabilitie	1,332,671	0	0	0	0	0
5490501 - OH-Workers' Compensation	0	298	298	0	1	-297
5490502 - OH-Property & Liability Insurance	57	69	69	69	31	-38
5490503 - OH-Dental Insurance	44	50	50	50	73	23
5490504 - OH-Health Insurance	189	245	245	245	343	98
5490505 - OH-Life/AD&D, STD, LTD	102	59	59	59	73	14
5490510 - OH-Fleet Maint	0	73	73	37	0	-73
5521000 - Gas & Oil	118	250	250	0	250	0
5540000 - Books,pubs,subs & Memberships	0	250	250	0	500	250
5550000 - Training	430	1,500	1,500	0	2,500	1,000
Operating Expenses:	\$3,630,665	\$2,100,994	\$2,175,894	\$1,813,916	\$2,954,741	\$853,747
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	12,499	12,499
Capital Outlay:	\$0	\$0	\$0	\$0	\$12,499	\$12,499
Transfers Out:						
5910001 - Tran Out-general Fund	225,953	236,713	236,713	236,713	124,192	-112,521
5910510 - Tran Out Fleet	420	0	0	0	0	0
Transfers Out:	\$226,373	\$236,713	\$236,713	\$236,713	\$124,192	-\$112,521
Reserves - Operating:						
5990020 - Reserve For Contingency	0	46,050	46,050	0	55,329	9,279
Reserves - Operating:	\$0	\$46,050	\$46,050	\$0	\$55,329	\$9,279

FUND 501 - WORKERS COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Reserves - Claims:						
5990053 - Reserve For Claims	0	9,191,801	10,885,100	0	5,107,003	-4,084,798
Reserves - Claims:	\$0	\$9,191,801	\$10,885,100	\$0	\$5,107,003	-\$4,084,798
TOTAL EXPENDITURES:	\$3,926,782	\$11,649,506	\$13,417,705	\$2,111,756	\$8,376,750	-\$3,272,756

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by Human Resources-Risk Management (1261) function. This Office administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible employees recommended by the County Manager, the reallocation of positions that directly support this Fund's operations, as well as, adjustments to Health plan selections during Open Enrollment.**
- **Operating Expenses decreased due to a reduction in Claims and Insurance Premiums which were partially offset by the addition of funds to assist with an ADA assessment and adjustments to Overhead allocations.**
- **Transfers Out increased due to the updated Cost Allocation Plan and this Fund's share of Fleet's Proximity project (fueling system).**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges for Services increased due to incorporating Countywide the finalized costs associated with Property & Liability Insurances and administration of the program.**
- **Fund balance decreased due to revised estimates from FY18.**

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 4,674,123	\$ 3,817,691	\$ 4,045,352	\$ 227,661	\$(628,771)
Subtotal:	\$ 4,674,123	\$ 3,817,691	\$ 4,045,352	\$ 227,661	\$(628,771)
Fund Balance	\$ 2,766,337	\$ 3,051,057	\$ 2,109,477	\$(941,580)	\$(656,860)
REVENUES TOTAL:	\$ 7,440,460	\$ 6,868,748	\$ 6,154,829	\$(713,919)	\$(1,285,631)
EXPENDITURES:					
Personal Services	\$ 73,952	\$ 77,129	\$ 109,978	\$ 32,849	\$ 36,026
Operating Expenses	\$ 3,898,818	\$ 4,310,322	\$ 3,534,322	\$(776,000)	\$(364,496)
Capital Outlay	\$ 0	\$ 12,500	\$ 12,500	\$ 0	\$ 12,500
Subtotal:	\$ 3,972,770	\$ 4,399,951	\$ 3,656,800	\$(743,151)	\$(315,970)
Transfers Out	\$ 51,301	\$ 56,431	\$ 85,663	\$ 29,232	\$ 34,362
Reserves - Operating	\$ 38,908	\$ 31,004	\$ 61,202	\$ 30,198	\$ 22,294
Reserves - Claims	\$ 3,377,481	\$ 2,381,362	\$ 2,351,164	\$(30,198)	\$(1,026,317)
EXPENDITURES TOTAL:	\$ 7,440,460	\$ 6,868,748	\$ 6,154,829	\$(713,919)	\$(1,285,631)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	52,011	59,846	59,846	45,206	85,235	25,389
5120002 - Disaster Relief	520	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,047	-1,047	0	-1,491	-444
5160000 - Compensated Annual Leave	996	0	0	1,468	0	0
5160020 - Compensated Admin Leave	1,025	0	0	541	0	0
5170000 - Compensated Sick Leave	1,149	0	0	218	0	0
5210000 - Fica Taxes	4,177	4,577	4,577	3,558	6,520	1,943
5220000 - Retirement Contributions	4,959	5,551	5,551	4,512	8,821	3,270
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	3,976	4,308	4,308	5,075	9,911	5,603
5231000 - Life Insurance	69	56	56	53	81	25
5232000 - Dental Insurance	265	276	276	186	377	101
5233000 - Lt Disability Insurance	93	98	98	71	141	43
5233100 - St Disability Insurance	171	132	132	131	187	55
5240000 - Workers' Compensation	129	155	155	109	196	41
Personal Services:	\$69,720	\$73,952	\$73,952	\$61,128	\$109,978	\$36,026
Operating Expenses:						
5310000 - Professional Services	179,682	235,500	235,500	199,662	325,500	90,000
5310006 - Legal Fees	0	0	0	102,531	0	0
5450000 - Insurance	0	112	112	0	326	214
5450001 - Insurance Premium	2,107,470	2,435,029	2,435,029	1,136,792	2,033,655	-401,374
5450003 - Bonded Insurance	2,467	660	660	214	660	0
5490000 - Oth Current Chgs & Obligations	32,991	25,000	25,000	15,688	30,000	5,000
5490300 - Claims	1,238,847	1,200,000	1,200,000	1,174,501	1,139,764	-60,236
5490302 - Adjustment to Claim Liabilitie	443,155	0	0	0	0	0
5490501 - OH-Workers' Compensation	235	297	297	297	486	189
5490502 - OH-Property & Liability Insurance	0	13	13	0	63	50
5490503 - OH-Dental Insurance	43	50	50	50	73	23
5490504 - OH-Health Insurance	189	247	247	247	343	96
5490505 - OH-Life/AD&D, STD, LTD	104	60	60	60	75	15
5490509 - OH-Fleet Oversight	0	0	0	0	97	97
5490511 - OH-Fleet Fuel	0	0	0	0	180	180
5540000 - Books,pubs,subs & Memberships	0	500	500	0	750	250
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	40	1,000	1,000	0	2,000	1,000
Operating Expenses:	\$4,005,222	\$3,898,818	\$3,898,818	\$2,630,042	\$3,534,322	-\$364,496
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	12,500	12,500
Capital Outlay:	\$0	\$0	\$0	\$0	\$12,500	\$12,500
Transfers Out:						
5910001 - Tran Out-general Fund	0	51,301	51,301	51,301	85,243	33,942
5910511 - Tran Out Fleet Fuel F511	0	0	0	0	420	420
Transfers Out:	\$0	\$51,301	\$51,301	\$51,301	\$85,663	\$34,362
Reserves - Operating:						
5990020 - Reserve For Contingency	0	38,908	38,908	0	61,202	22,294
Reserves - Operating:	\$0	\$38,908	\$38,908	\$0	\$61,202	\$22,294

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Reserves - Claims:						
5990053 - Reserve For Claims	0	3,377,481	3,742,721	0	2,351,164	-1,026,317
Reserves - Claims:	\$0	\$3,377,481	\$3,742,721	\$0	\$2,351,164	-\$1,026,317
TOTAL EXPENDITURES:	\$4,074,943	\$7,440,460	\$7,805,700	\$2,742,471	\$6,154,829	-\$1,285,631

FUND 503 - DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Dental Insurance Internal Service Fund is managed by Human Resources (1265) Benefits functions. This Office administers the self-insured dental insurance program for the County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible employees recommended by the County Manager, the reallocation of positions that directly support this Fund's operations, as well as adjustments to Health plan selections during Open Enrollment.**
- **Operating Expenses increased slightly due to adjustments to Overhead allocations.**
- **Transfers Out decreased due to the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to countywide departments. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges for Services increased as a result of plan selections during Open Enrollment.**

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 920,862	\$ 915,636	\$ 1,026,272	\$ 110,636	\$ 105,410
Subtotal:	\$ 920,862	\$ 915,636	\$ 1,026,272	\$ 110,636	\$ 105,410
Fund Balance	\$ 568,625	\$ 484,350	\$ 484,350	\$ 0	\$(84,275)
REVENUES TOTAL:	\$ 1,489,487	\$ 1,399,986	\$ 1,510,622	\$ 110,636	\$ 21,135
EXPENDITURES:					
Personal Services	\$ 54,317	\$ 54,291	\$ 70,183	\$ 15,892	\$ 15,866
Operating Expenses	\$ 909,244	\$ 909,244	\$ 909,571	\$ 327	\$ 327
Subtotal:	\$ 963,561	\$ 963,535	\$ 979,754	\$ 16,219	\$ 16,193
Transfers Out	\$ 12,841	\$ 14,125	\$ 2,433	\$(11,692)	\$(10,408)
Reserves - Operating	\$ 6,765	\$ 0	\$ 8,363	\$ 8,363	\$ 1,598
Reserves - Claims	\$ 506,320	\$ 422,326	\$ 520,072	\$ 97,746	\$ 13,752
EXPENDITURES TOTAL:	\$ 1,489,487	\$ 1,399,986	\$ 1,510,622	\$ 110,636	\$ 21,135

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 503 - DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	32,497	40,581	40,581	32,038	51,846	11,265
5120002 - Disaster Relief	346	0	0	0	0	0
5130001 - Vacancy Factor	0	-710	-710	0	-908	-198
5140000 - Overtime	0	0	0	5	0	0
5160000 - Compensated Annual Leave	2,199	0	0	1,138	0	0
5160020 - Compensated Admin Leave	513	0	0	580	0	0
5170000 - Compensated Sick Leave	1,498	0	0	785	0	0
5210000 - Fica Taxes	2,792	3,103	3,103	2,533	3,965	862
5220000 - Retirement Contributions	3,536	4,024	4,024	3,482	5,174	1,150
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	5,392	6,782	6,782	5,716	9,460	2,678
5231000 - Life Insurance	42	38	38	43	48	10
5232000 - Dental Insurance	194	236	236	195	280	44
5233000 - Lt Disability Insurance	55	67	67	57	84	17
5233100 - St Disability Insurance	103	90	90	105	115	25
5240000 - Workers' Compensation	82	106	106	79	119	13
Personal Services:	\$49,431	\$54,317	\$54,317	\$46,755	\$70,183	\$15,866
Operating Expenses:						
5450000 - Insurance	0	0	0	0	136	136
5450002 - Insurance Admin Fees	56,312	54,722	54,722	42,433	54,722	0
5490300 - Claims	803,633	853,967	853,967	765,107	853,967	0
5490302 - Adjustment to Claim Liabilitie	-4,100	0	0	0	0	0
5490501 - OH-Workers' Compensation	201	253	253	253	359	106
5490502 - OH-Property & Liability Insurance	0	0	0	0	26	26
5490503 - OH-Dental Insurance	0	42	42	0	53	11
5490504 - OH-Health Insurance	162	209	209	209	253	44
5490505 - OH-Life/AD&D, STD, LTD	88	51	51	51	55	4
Operating Expenses:	\$856,296	\$909,244	\$909,244	\$808,053	\$909,571	\$327
Transfers Out:						
5910001 - Tran Out-general Fund	1,908	12,841	12,841	12,841	2,433	-10,408
Transfers Out:	\$1,908	\$12,841	\$12,841	\$12,841	\$2,433	-\$10,408
Reserves - Operating:						
5990020 - Reserve For Contingency	0	6,765	6,765	0	8,363	1,598
Reserves - Operating:	\$0	\$6,765	\$6,765	\$0	\$8,363	\$1,598
Reserves - Claims:						
5990053 - Reserve For Claims	0	506,320	568,581	0	520,072	13,752
Reserves - Claims:	\$0	\$506,320	\$568,581	\$0	\$520,072	\$13,752
TOTAL EXPENDITURES:	\$907,635	\$1,489,487	\$1,551,748	\$867,649	\$1,510,622	\$21,135

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by Human Resources, Benefits functions (1265). This Office was established to fund and administer health insurance costs of the County's self-insurance program. Insurance premiums for the entire County, as well as some Constitutional Officers, are paid out of this Fund.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible employees recommended by the County Manager, the reallocation of positions that directly support this Fund's operations, as well as adjustments to Health plan selections during Open Enrollment.**
- **Operating Expenses increased slightly due to adjustments to Overhead allocations.**
- **Transfers Out decreased due to the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with Policy.**

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions for health insurance. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges for Services increased as a result of plan selections during Open Enrollment.**
- **Fund balance decreased due to revised estimates.**

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 21,720,148	\$ 20,901,920	\$ 22,143,992	\$ 1,242,072	\$ 423,844
Subtotal:	\$ 21,720,148	\$ 20,901,920	\$ 22,143,992	\$ 1,242,072	\$ 423,844
Fund Balance	\$ 8,287,845	\$ 7,709,071	\$ 6,496,335	\$(1,212,736)	\$(1,791,510)
REVENUES TOTAL:	\$ 30,007,993	\$ 28,610,991	\$ 28,640,327	\$ 29,336	\$(1,367,666)
EXPENDITURES:					
Personal Services	\$ 55,449	\$ 55,419	\$ 122,361	\$ 66,942	\$ 66,912
Operating Expenses	\$ 20,783,097	\$ 21,284,153	\$ 21,284,824	\$ 671	\$ 501,727
Subtotal:	\$ 20,838,546	\$ 21,339,572	\$ 21,407,185	\$ 67,613	\$ 568,639
Transfers Out	\$ 141,607	\$ 155,768	\$ 117,491	\$(38,277)	\$(24,116)
Reserves - Operating	\$ 191,186	\$ 261,807	\$ 39,049	\$(222,758)	\$(152,137)
Reserves - Claims	\$ 8,836,654	\$ 6,853,844	\$ 7,076,602	\$ 222,758	\$(1,760,052)
EXPENDITURES TOTAL:	\$ 30,007,993	\$ 28,610,991	\$ 28,640,327	\$ 29,336	\$(1,367,666)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	33,158	41,427	41,427	32,690	90,792	49,365
5120002 - Disaster Relief	348	0	0	0	0	0
5130001 - Vacancy Factor	0	-726	-726	0	-1,588	-862
5140000 - Overtime	0	0	0	5	0	0
5160000 - Compensated Annual Leave	2,239	0	0	1,161	0	0
5160020 - Compensated Admin Leave	522	0	0	589	0	0
5170000 - Compensated Sick Leave	1,519	0	0	808	0	0
5210000 - Fica Taxes	2,848	3,169	3,169	2,585	6,944	3,775
5220000 - Retirement Contributions	3,592	4,093	4,093	3,538	11,060	6,967
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	5,510	6,940	6,940	5,846	14,096	7,156
5231000 - Life Insurance	43	40	40	46	86	46
5232000 - Dental Insurance	198	240	240	200	413	173
5233000 - Lt Disability Insurance	57	69	69	61	151	82
5233100 - St Disability Insurance	105	90	90	113	198	108
5240000 - Workers' Compensation	83	107	107	81	209	102
Personal Services:	\$50,405	\$55,449	\$55,449	\$47,723	\$122,361	\$66,912
Operating Expenses:						
5310000 - Professional Services	29,583	135,000	135,000	140,283	107,250	-27,750
5340000 - Other Contractual Services	34,971	0	0	0	0	0
5340009 - Other Contractual Services-Operatio	260,744	922,008	922,008	484,881	922,008	0
5340010 - Other Contractual Services- Prescrip	118,926	420,000	420,000	207,190	420,000	0
5340011 - Other Contractual Services- Fixed Fe	188,408	396,000	396,000	306,328	396,000	0
5340012 - Other Contractual Services- Tech, Li	31,500	54,000	54,000	40,500	54,000	0
5450000 - Insurance	0	0	0	0	140	140
5450001 - Insurance Premium	869,533	1,047,381	1,047,381	702,003	998,822	-48,559
5450002 - Insurance Admin Fees	853,355	665,135	665,135	589,316	717,200	52,065
5470000 - Printing And Binding	0	1,500	1,500	311	4,000	2,500
5490000 - Oth Current Chgs & Obligations	115	0	0	0	0	0
5490016 - Other-Wellness	3,560	0	44,581	24,299	0	0
5490300 - Claims	16,361,685	16,000,000	16,000,000	15,785,436	16,500,000	500,000
5490301 - HRA Claims Payment	928,512	1,140,000	1,140,000	734,386	1,162,800	22,800
5490302 - Adjustment to Claim Liabilitie	-354,000	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	7	0	0	0	0	0
5490501 - OH-Workers' Compensation	205	261	261	261	536	275
5490502 - OH-Property & Liability Insurance	0	0	0	0	27	27
5490503 - OH-Dental Insurance	39	44	44	44	82	38
5490504 - OH-Health Insurance	0	217	217	0	378	161
5490505 - OH-Life/AD&D, STD, LTD	90	51	51	51	81	30
5540000 - Books,pubs,subs & Memberships	0	500	500	0	500	0
5550000 - Training	0	1,000	1,000	400	1,000	0
5590000 - Depreciation	2,108	0	0	0	0	0
Operating Expenses:	\$19,329,342	\$20,783,097	\$20,827,678	\$19,015,689	\$21,284,824	\$501,727
Transfers Out:						
5910001 - Tran Out-general Fund	116,425	141,607	141,607	141,607	117,491	-24,116
Transfers Out:	\$116,425	\$141,607	\$141,607	\$141,607	\$117,491	-\$24,116
Reserves - Operating:						

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990020 - Reserve For Contingency	0	191,186	191,186	0	39,049	-152,137
Reserves - Operating:	\$0	\$191,186	\$191,186	\$0	\$39,049	-\$152,137
Reserves - Claims:						
5990053 - Reserve For Claims	0	8,836,654	9,777,296	0	7,076,602	-1,760,052
Reserves - Claims:	\$0	\$8,836,654	\$9,777,296	\$0	\$7,076,602	-\$1,760,052
TOTAL EXPENDITURES:	\$19,496,171	\$30,007,993	\$30,993,216	\$19,205,019	\$28,640,327	-\$1,367,666

FUND 505 - LIFE, LTD, VOL. LIFE 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 Office was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the 3% across the board raise for eligible employees recommended by the County Manager, the reallocation of positions that directly support this Fund's operations, as well as adjustments to Health plan selections during Open Enrollment.**
- **Operating Expenses increased slightly due to adjustments to Overhead allocations.**
- **Transfers Out decreased due to the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to life, long term and short term disability rates to countywide departments and employees. Additional revenue includes Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges for Services increased as a result of Open Enrollment selections.**

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

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 492,013	\$ 499,794	\$ 606,059	\$ 106,265	\$ 114,046
Subtotal:	\$ 492,013	\$ 499,794	\$ 606,059	\$ 106,265	\$ 114,046
Fund Balance	\$ 548,038	\$ 534,894	\$ 534,894	\$ 0	\$(13,144)
REVENUES TOTAL:	\$ 1,040,051	\$ 1,034,688	\$ 1,140,953	\$ 106,265	\$ 100,902
EXPENDITURES:					
Personal Services	\$ 54,317	\$ 54,291	\$ 55,614	\$ 1,323	\$ 1,297
Operating Expenses	\$ 555,805	\$ 555,805	\$ 556,020	\$ 215	\$ 215
Subtotal:	\$ 610,122	\$ 610,096	\$ 611,634	\$ 1,538	\$ 1,512
Transfers Out	\$ 33,809	\$ 37,190	\$ 22,556	\$(14,634)	\$(11,253)
Reserves - Operating	\$ 13,635	\$ 0	\$ 8,427	\$ 8,427	\$(5,208)
Reserves - Claims	\$ 382,485	\$ 387,402	\$ 498,336	\$ 110,934	\$ 115,851
EXPENDITURES TOTAL:	\$ 1,040,051	\$ 1,034,688	\$ 1,140,953	\$ 106,265	\$ 100,902

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

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

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	32,497	40,581	40,581	32,038	40,723	142
5120002 - Disaster Relief	346	0	0	0	0	0
5130001 - Vacancy Factor	0	-710	-710	0	-713	-3
5140000 - Overtime	0	0	0	5	0	0
5160000 - Compensated Annual Leave	2,199	0	0	1,138	0	0
5160020 - Compensated Admin Leave	513	0	0	580	0	0
5170000 - Compensated Sick Leave	1,498	0	0	785	0	0
5210000 - Fica Taxes	2,792	3,103	3,103	2,533	3,115	12
5220000 - Retirement Contributions	3,537	4,024	4,024	3,481	4,255	231
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	5,392	6,782	6,782	5,716	7,710	928
5231000 - Life Insurance	42	38	38	43	37	-1
5232000 - Dental Insurance	194	236	236	195	237	1
5233000 - Lt Disability Insurance	56	67	67	57	66	-1
5233100 - St Disability Insurance	103	90	90	105	90	0
5240000 - Workers' Compensation	82	106	106	79	94	-12
Personal Services:	\$49,431	\$54,317	\$54,317	\$46,755	\$55,614	\$1,297
Operating Expenses:						
5450000 - Insurance	0	0	0	0	136	136
5450001 - Insurance Premium	377,975	555,250	555,250	297,297	555,250	0
5490300 - Claims	5,421	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	505	0	0	0	0	0
5490501 - OH-Workers' Compensation	201	253	253	253	303	50
5490502 - OH-Property & Liability Insurance	0	0	0	0	26	26
5490503 - OH-Dental Insurance	37	42	42	42	45	3
5490504 - OH-Health Insurance	162	209	209	209	213	4
5490505 - OH-Life/AD&D, STD, LTD	0	51	51	0	47	-4
Operating Expenses:	\$384,301	\$555,805	\$555,805	\$297,801	\$556,020	\$215
Transfers Out:						
5910001 - Tran Out-general Fund	80,426	33,809	33,809	33,809	22,556	-11,253
Transfers Out:	\$80,426	\$33,809	\$33,809	\$33,809	\$22,556	-\$11,253
Reserves - Operating:						
5990020 - Reserve For Contingency	0	13,635	13,635	0	8,427	-5,208
Reserves - Operating:	\$0	\$13,635	\$13,635	\$0	\$8,427	-\$5,208
Reserves - Claims:						
5990053 - Reserve For Claims	0	382,485	607,597	0	498,336	115,851
Reserves - Claims:	\$0	\$382,485	\$607,597	\$0	\$498,336	\$115,851
TOTAL EXPENDITURES:	\$514,158	\$1,040,051	\$1,265,163	\$378,365	\$1,140,953	\$100,902

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established after the Recommended Budget was presented to the Board in July. The purpose of this Fund is to capture indirect costs associated with the general oversight of the Fleet operation. Personal Services is comprised of 0.30 FTEs that directly support the operations of this Fund.

Changes between the Recommended and Tentative Budgets include:

- **As noted above, this is a new Fund for the Tentative Budget to account for the General Oversight duties of Fleet.**
- **Personal Services includes 0.30 FTEs and the 3% across the board raise for eligible employees recommended by the County Manager.**
- **Operating Expenses capture cost associated with Property & Liability insurances, general office operation expenses and Overhead Allocations, as well as this Fund’s share of building maintenance cost.**
- **Transfers Out reflects the Fund’s share of Intergovernmental Radio costs.**

REVENUES

This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 0	\$ 0	\$ 55,678	\$ 55,678	\$ 55,678
Subtotal:	\$ 0	\$ 0	\$ 55,678	\$ 55,678	\$ 55,678
REVENUES TOTAL:	\$ 0	\$ 0	\$ 55,678	\$ 55,678	\$ 55,678
EXPENDITURES:					
Personal Services	\$ 0	\$ 0	\$ 39,911	\$ 39,911	\$ 39,911
Operating Expenses	\$ 0	\$ 0	\$ 13,900	\$ 13,900	\$ 13,900
Subtotal:	\$ 0	\$ 0	\$ 53,811	\$ 53,811	\$ 53,811
Transfers Out	\$ 0	\$ 0	\$ 1,867	\$ 1,867	\$ 1,867
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 55,678	\$ 55,678	\$ 55,678

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 509 - FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	29,884	29,884
5130001 - Vacancy Factor	0	0	0	0	-523	-523
5210000 - Fica Taxes	0	0	0	0	2,286	2,286
5220000 - Retirement Contributions	0	0	0	0	3,445	3,445
5230000 - Health Insurance	0	0	0	0	3,865	3,865
5231000 - Life Insurance	0	0	0	0	28	28
5232000 - Dental Insurance	0	0	0	0	88	88
5233000 - Lt Disability Insurance	0	0	0	0	50	50
5233100 - St Disability Insurance	0	0	0	0	65	65
5240000 - Workers' Compensation	0	0	0	0	723	723
Personal Services:	\$0	\$0	\$0	\$0	\$39,911	\$39,911
Operating Expenses:						
5340000 - Other Contractual Services	0	0	0	0	1,021	1,021
5400000 - Travel And Per Diem	0	0	0	0	385	385
5410000 - Communications	0	0	0	0	1,307	1,307
5430000 - Utility Services	0	0	0	0	1,350	1,350
5450000 - Insurance	0	0	0	0	4,192	4,192
5460000 - Repair & Maintenance Svcs	0	0	0	0	2,490	2,490
5490501 - OH-Workers' Compensation	0	0	0	0	112	112
5490502 - OH-Property & Liability Insurance	0	0	0	0	809	809
5490503 - OH-Dental Insurance	0	0	0	0	17	17
5490504 - OH-Health Insurance	0	0	0	0	79	79
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	18	18
5511000 - Office Supplies	0	0	0	0	2,120	2,120
Operating Expenses:	\$0	\$0	\$0	\$0	\$13,900	\$13,900
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	0	0	0	0	1,867	1,867
Transfers Out:	\$0	\$0	\$0	\$0	\$1,867	\$1,867
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$55,678	\$55,678

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund accounts for the cost of maintenance incurred by the County for large vehicles. Departments are billed for actual use of repair services. Personal Services is comprised of 16.65 FTEs that directly support the operations of this Fund.

Changes between the Recommended and Tentative Budgets include:

- **This Fund was split into three Funds to provide enhanced management of the different functions provided by Fleet.**
- **Personal Services decreased due to position reallocations to the new Fleet Funds, which were partially offset due to a 3% across the board raise for eligible employees recommended by the County Manager, as well as selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses decreased due to split funding building maintenance costs with the two newly created Funds, adjustments to Overhead Allocations, and moving costs associated with fuel and general oversight to the new Funds.**
- **Capital Outlay decreased as the Fuel Proximity project will be budgeted in Fund 511 – Fleet Fuel Internal Service Fund.**
- **Transfers Out decreased as Intergovernmental Radio expenses will be shared by the two newly created Funds.**

REVENUES

Revenues are generated from Charges for Services and are based on each department's appropriation for vehicle maintenance. Transfers In reflect funding from Fire Rescue for heavy equipment that will specifically benefit by this department.

Changes between the Recommended and Tentative Budgets include:

- **Revenues, including Fund Balance, decreased due to splitting this Fund into three separate Funds.**

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 3,425,675	\$ 3,800,062	\$ 2,412,449	\$(1,387,613)	\$(1,013,226)
Subtotal:	\$ 3,425,675	\$ 3,800,062	\$ 2,412,449	\$(1,387,613)	\$(1,013,226)
Transfers In	\$ 169,257	\$ 150,374	\$ 120,000	\$(30,374)	\$(49,257)
Fund Balance	\$ 491,893	\$ 496,944	\$ 0	\$(496,944)	\$(491,893)
REVENUES TOTAL:	\$ 4,086,825	\$ 4,447,380	\$ 2,532,449	\$(1,914,931)	\$(1,554,376)
EXPENDITURES:					
Personal Services	\$ 1,302,525	\$ 1,272,926	\$ 1,212,594	\$(60,332)	\$(89,931)
Operating Expenses	\$ 2,263,745	\$ 2,738,697	\$ 1,139,505	\$(1,599,192)	\$(1,124,240)
Capital Outlay	\$ 503,193	\$ 417,089	\$ 166,349	\$(250,740)	\$(336,844)
Subtotal:	\$ 4,069,463	\$ 4,428,712	\$ 2,518,448	\$(1,910,264)	\$(1,551,015)
Transfers Out	\$ 17,362	\$ 18,668	\$ 14,001	\$(4,667)	\$(3,361)
EXPENDITURES TOTAL:	\$ 4,086,825	\$ 4,447,380	\$ 2,532,449	\$(1,914,931)	\$(1,554,376)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 510 - FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	646,249	884,727	884,727	629,079	818,884	-65,843
5120002 - Disaster Relief	15,848	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,037	-16,037	0	-14,891	1,146
5140000 - Overtime	41,334	31,955	31,955	28,123	31,955	0
5140003 - Overtime- Disaster Relief	1,593	0	0	0	0	0
5140098 - H Mathew Force Labor	-2,376	0	0	0	0	0
5150300 - Class C Meals	1	0	0	0	0	0
5160000 - Compensated Annual Leave	47,948	0	0	41,338	0	0
5160020 - Compensated Admin Leave	2,734	0	0	2,905	0	0
5170000 - Compensated Sick Leave	28,053	0	0	27,815	0	0
5210000 - Fica Taxes	57,986	70,126	70,126	54,032	65,092	-5,034
5220000 - Retirement Contributions	60,880	73,526	73,526	58,789	70,276	-3,250
5221000 - Opeb Gasb 45	2,909	0	0	0	0	0
5230000 - Health Insurance	151,762	215,191	215,191	164,991	204,861	-10,330
5231000 - Life Insurance	853	862	862	846	802	-60
5232000 - Dental Insurance	3,535	4,472	4,472	3,264	4,374	-98
5233000 - Lt Disability Insurance	1,141	1,513	1,513	1,128	1,405	-108
5233100 - St Disability Insurance	2,108	2,015	2,015	2,084	1,872	-143
5240000 - Workers' Compensation	24,649	34,175	34,175	23,998	27,964	-6,211
Personal Services:	\$1,087,209	\$1,302,525	\$1,302,525	\$1,038,392	\$1,212,594	-\$89,931
Operating Expenses:						
5314000 - Medical Svcs	246	2,200	2,200	0	1,000	-1,200
5340000 - Other Contractual Services	7,013	8,945	8,945	9,724	7,854	-1,091
5340008 - Other Contractual Svc- Auction	666	0	0	0	0	0
5400000 - Travel And Per Diem	2,469	3,500	3,500	1,579	3,300	-200
5410000 - Communications	5,089	8,772	8,772	2,855	3,105	-5,667
5420000 - Freight & Postage Services	251	350	350	366	550	200
5430000 - Utility Services	10,084	13,500	13,500	8,052	10,125	-3,375
5440000 - Rentals And Leases	1,734	2,000	2,000	782	2,000	0
5450000 - Insurance	10,300	8,614	8,614	8,614	22,441	13,827
5460000 - Repair & Maintenance Svcs	152,779	88,552	189,460	68,475	25,325	-63,227
5462000 - Rep & Maint-automotive	1,252,134	900,644	900,644	982,961	972,817	72,173
5462999 - Rep & Maint-Auto Contra Acct	-21,646	0	0	-15,731	0	0
5470000 - Printing And Binding	50	0	0	30	0	0
5490000 - Oth Current Chgs & Obligations	378	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,881	5,525	5,525	5,525	6,228	703
5490502 - OH-Property & Liability Insurance	1,558	998	998	998	4,331	3,333
5490503 - OH-Dental Insurance	719	918	918	918	931	13
5490504 - OH-Health Insurance	3,114	4,571	4,571	4,571	4,397	-174
5490505 - OH-Life/AD&D, STD, LTD	2,032	1,393	1,393	1,393	1,006	-387
5511000 - Office Supplies	2,848	2,370	2,370	2,250	0	-2,370
5520000 - Operating Supplies	3,319	7,212	7,212	1,983	6,127	-1,085
5521000 - Gas & Oil	981,089	1,164,556	1,164,556	911,378	33,141	-1,131,415
5521999 - Gas & Oil Contra Acct	-32,563	0	0	-29,422	0	0
5524000 - Oper Supp-miscellaneous	1,301	2,950	2,950	3,813	2,250	-700
5524500 - Cleaning Supplies	2,307	2,500	2,500	1,170	2,500	0
5525000 - Tools	8,525	1,625	1,625	1,843	5,977	4,352
5525500 - Allowance	0	3,500	3,500	3,360	3,500	0

FUND 510 - FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	4,849	5,060	5,060	3,491	4,060	-1,000
5541000 - Registration Fees	908	950	950	175	0	-950
5550000 - Training	11,718	22,540	22,540	5,920	16,540	-6,000
5560098 - H Mathew Prev Measures	-872	0	0	0	0	0
5590000 - Depreciation	81,401	0	0	0	0	0
Operating Expenses:	\$2,497,680	\$2,263,745	\$2,364,653	\$1,987,074	\$1,139,505	-\$1,124,240
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	10,050	10,050
5640020 - Computer Hardware, Capital	0	11,300	11,300	10,980	11,300	0
5640100 - Vehicles	0	0	0	0	24,999	24,999
5650000 - Construction In Progress	0	491,893	335,802	299,834	120,000	-371,893
Capital Outlay:	\$0	\$503,193	\$347,102	\$310,814	\$166,349	-\$336,844
Transfers Out:						
5910102 - Tran Out-transportation Trust	0	0	4,117	4,117	0	0
5910134 - Tran Out - Fire	0	0	56,117	56,117	0	0
5910158 - Tran Out-intergov Radio Commun	15,162	17,362	17,362	17,362	14,001	-3,361
Transfers Out:	\$15,162	\$17,362	\$77,596	\$77,596	\$14,001	-\$3,361
TOTAL EXPENDITURES:	\$3,600,051	\$4,086,825	\$4,091,876	\$3,413,876	\$2,532,449	-\$1,554,376

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established after the Recommended Budget was presented to the Board in July. The purpose of this Fund is to capture cost associated with the purchase of fuel by County departments. Personal Services is comprised of 0.70 FTEs that directly support the operations of this Fund.

Changes between the Recommended and Tentative Budgets include:

- **As noted above, this is a new Fund for the Tentative Budget to account for the Fuel management duties of Fleet.**
- **Personal Services includes 0.70 FTEs and a 3% across the board raise for eligible employees recommended by the County Manager.**
- **Operating Expenses capture costs associated with Countywide Gas & Oil expenses, Property & Liability insurances and general operating expenses specific to this Fund, as well as its share of building maintenance costs.**
- **Capital Outlay funds the Fuel Proximity project.**
- **Transfers Out reflects the Fund's share of Intergovernmental Radio expenses.**

REVENUES

This Fund is supported by 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. Additionally, revenue is received from a Transfer In from various Funds to support the Fuel Proximity project, with a majority of the funding to be received from Road & Bridge, Fire Rescue, and Solid Waste.

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY18 Adopted Budget:	FY19 Recommended Budget:	FY19 Tentative Budget:	* Variance:	FY19 minus FY18:
REVENUES:					
Charges For Services	\$ 0	\$ 0	\$ 1,386,362	\$ 1,386,362	\$ 1,386,362
Subtotal:	\$ 0	\$ 0	\$ 1,386,362	\$ 1,386,362	\$ 1,386,362
Transfers In	\$ 0	\$ 0	\$ 234,780	\$ 234,780	\$ 234,780
REVENUES TOTAL:	\$ 0	\$ 0	\$ 1,621,142	\$ 1,621,142	\$ 1,621,142
EXPENDITURES:					
Personal Services	\$ 0	\$ 0	\$ 51,159	\$ 51,159	\$ 51,159
Operating Expenses	\$ 0	\$ 0	\$ 1,326,103	\$ 1,326,103	\$ 1,326,103
Capital Outlay	\$ 0	\$ 0	\$ 241,080	\$ 241,080	\$ 241,080
Subtotal:	\$ 0	\$ 0	\$ 1,618,342	\$ 1,618,342	\$ 1,618,342
Transfers Out	\$ 0	\$ 0	\$ 2,800	\$ 2,800	\$ 2,800
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 1,621,142	\$ 1,621,142	\$ 1,621,142

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY19 Tentative - FY19 Recommended)

FUND 511 - FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY17 Actuals:	FY18 Adopted:	FY18 Revised:	FY18 YTD:	FY19 Tentative:	FY19 Tentative minus FY18 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	38,707	38,707
5130001 - Vacancy Factor	0	0	0	0	-677	-677
5210000 - Fica Taxes	0	0	0	0	2,962	2,962
5220000 - Retirement Contributions	0	0	0	0	3,197	3,197
5230000 - Health Insurance	0	0	0	0	5,337	5,337
5231000 - Life Insurance	0	0	0	0	36	36
5232000 - Dental Insurance	0	0	0	0	58	58
5233000 - Lt Disability Insurance	0	0	0	0	64	64
5233100 - St Disability Insurance	0	0	0	0	85	85
5240000 - Workers' Compensation	0	0	0	0	1,390	1,390
Personal Services:	\$0	\$0	\$0	\$0	\$51,159	\$51,159
Operating Expenses:						
5340000 - Other Contractual Services	0	0	0	0	571	571
5410000 - Communications	0	0	0	0	4,360	4,360
5430000 - Utility Services	0	0	0	0	2,025	2,025
5450000 - Insurance	0	0	0	0	250	250
5460000 - Repair & Maintenance Svcs	0	0	0	0	32,958	32,958
5462000 - Rep & Maint-automotive	0	0	0	0	1,000	1,000
5490501 - OH-Workers' Compensation	0	0	0	0	262	262
5490502 - OH-Property & Liability Insurance	0	0	0	0	48	48
5490503 - OH-Dental Insurance	0	0	0	0	39	39
5490504 - OH-Health Insurance	0	0	0	0	185	185
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	39	39
5520000 - Operating Supplies	0	0	0	0	250	250
5521000 - Gas & Oil	0	0	0	0	1,280,566	1,280,566
5524000 - Oper Supp-miscellaneous	0	0	0	0	1,000	1,000
5525000 - Tools	0	0	0	0	500	500
5540000 - Books,pubs,subs & Memberships	0	0	0	0	1,000	1,000
5541000 - Registration Fees	0	0	0	0	1,050	1,050
Operating Expenses:	\$0	\$0	\$0	\$0	\$1,326,103	\$1,326,103
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	241,080	241,080
Capital Outlay:	\$0	\$0	\$0	\$0	\$241,080	\$241,080
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	0	0	0	0	2,800	2,800
Transfers Out:	\$0	\$0	\$0	\$0	\$2,800	\$2,800
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$1,621,142	\$1,621,142

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

AGENCY:	COUNTY ADMINISTRATION	MEETING DATE:	09/06/18
DIVISION/OFFICE:	COUNTY ADMINISTRATION	MEETING TYPE:	BCC MEETING
DIRECTOR/MANAGER:	DONNA RENBERG	REQUEST TYPE:	REGULAR

AGENDA REQUEST

Adoption of Resolution #18-102R, adopting the Five Year Capital Improvement Plan (CIP) for Fiscal Years 2019-2023 of which FY19's projects are included in the Tentative Budget.

STRATEGIC PLAN GOAL

Ensure Cost-Effective and High Performing County Government

STRATEGIC PLAN ACTION ITEM

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$

FY19's Capital Improvement Projects have been included in the FY19 Tentative Budget in the amount of \$63,962,583. Funds are budgeted in the various applicable Funds as detailed in the attachment.

Appropriations beyond the current fiscal year are subject to future Board approval.

APPROVING DEPARTMENTS

BACKGROUND INFORMATION

- As required by the Administrative Code 4.04 Capital Improvement Program (CIP), each year, the County's major capital projects are reviewed, revised and the needs of the County for the next five years are identified.
- Due to limited funding, County Administration reviewed the projects (new and ongoing) as recommended by Departments.
- Only the projects based on identified needs and levels of service have been included throughout the 5 years.
- Funding for the first year of the CIP is included in the Tentative Budget for FY19, or if necessary, will be included once any applicable financing is obtained.
- Attached are reports that separate the total project request by funding sources for all 5 years.
- As a result, staff submits the recommended Fiscal Year 2019-2023 attached CIP for the Board's consideration.
- Staff recommends approval.

RESOLUTION NO. 18-102R

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 2018-2019; or will be included when bond financing is obtained; and

WHEREAS, the Board has conducted a public hearing to receive public comment on the proposed Capital Improvement Plan;

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 6th day of September, 2018.

**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 2019/23
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
<u>Community Development</u>						
1400 - Community Development Projects						
Code Enforcement Vehicle - 1407	31,900	0	0	0	0	31,900
Parks Vehicles - 1413	31,765	32,000	32,000	0	0	95,765
Total: 1400 - Community Development Projects	63,665	32,000	32,000	0	0	127,665
Total: Community Development	63,665	32,000	32,000	0	0	127,665
<u>Parks</u>						
7200 - Parks Projects						
Parks Equipment - 7007	167,000	0	0	0	0	167,000
Total: 7200 - Parks Projects	167,000	0	0	0	0	167,000
Total: Parks	167,000	0	0	0	0	167,000
<u>Public Safety</u>						
2100 - Public Safety Projects						
Animal Services Vehicle Replacement - 2107	94,000	97,760	101,670	105,737	109,967	509,134
Booking Control Room - O19-001	0	785,000	0	0	0	785,000
Corrections Vehicle Replacement - 2102	334,000	279,155	255,775	0	0	868,930
Osceola County Jail Encapsulation Phase 3 - 2003	300,000	0	0	0	0	300,000
Padded Cells (2) FB & BA - 2004	114,800	0	0	0	0	114,800
Security Cameras Phase #3 (cameral for blind spots and convert analog cameras) - 2005	110,000	0	0	0	0	110,000
Total: 2100 - Public Safety Projects	952,800	1,161,915	357,445	105,737	109,967	2,687,864
Total: Public Safety	952,800	1,161,915	357,445	105,737	109,967	2,687,864
<u>Public Works</u>						
4100 - Public Works Projects						
704 Generation Point - 3rd and 4th Floor Build-out and new parking lot - 4137	0	1,300,000	1,300,000	0	0	2,600,000
Facilities Maintenance New Vehicle - 18105	0	30,896	0	0	0	30,896
Fleet Vehicle Replacement - 4204	0	209,000	0	0	0	209,000
Hoagland Industrial Park - P19-066	0	473,500	0	0	0	473,500
Jail - Domestic hot/cold water piping replacement - 4101	0	2,000,000	0	0	0	2,000,000

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Jail - HVAC Chilled water and hot Water piping system replacement PHASE 2 - 180028	0	3,400,000	0	0	0	3,400,000
Total: 4100 - Public Works Projects	0	7,413,396	1,300,000	0	0	8,713,396
Total: Public Works	0	7,413,396	1,300,000	0	0	8,713,396
Total: 001	1,183,465	8,607,311	1,689,445	105,737	109,967	11,695,925

Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4300 - Transportation Projects						
Roadvista Roadway GIS GPS machine - 4007	98,600	0	0	0	0	98,600
Traffic Engineering - Freightliner Van - T19-064	0	119,850	0	0	0	119,850
Total: 4300 - Transportation Projects	98,600	119,850	0	0	0	218,450
Total: Public Works	98,600	119,850	0	0	0	218,450
Total: 102	98,600	119,850	0	0	0	218,450

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2019/23
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
<u>Community Development</u>						
1400 - Community Development Projects						
Parks Vehicles - 1413	64,200	0	0	0	0	64,200
Total: 1400 - Community Development Projects	64,200	0	0	0	0	64,200
Total: Community Development	64,200	0	0	0	0	64,200
<u>Parks</u>						
7200 - Parks Projects						
Oren Brown Park Improvements - 7217	100,000	150,000	625,000	0	0	875,000
Total: 7200 - Parks Projects	100,000	150,000	625,000	0	0	875,000
Total: Parks	100,000	150,000	625,000	0	0	875,000
<u>Sports & Events Facilities</u>						
7500 - TDT Projects						
Concession Stand Upgrade & Signage - 7511	300,000	0	0	0	0	300,000
OHP - Above Ground Refuse System - C19-006	0	0	0	50,000	0	50,000
OHP - Additional Arena Concession Stands - C19-013	0	0	0	0	390,000	390,000
OHP - Advertising Signage Replacements - C19-060	0	0	0	50,000	0	50,000
OHP - Arena & Event Center Exhaust Fan Upgrades - 7008	300,000	0	0	0	0	300,000
OHP - Arena Concourse Expansions - C19-011	0	0	0	0	2,000,000	2,000,000
OHP - Arena Lobby Floor - 17053	0	375,000	375,000	0	0	750,000
OHP - Bathrooms-Arena/Events Center - 17052	0	500,000	500,000	750,000	750,000	2,500,000
OHP - Boom Lift - 7013	130,000	0	0	0	0	130,000
OHP - Carpet - Removable/Storable - C19-017	0	0	150,000	0	0	150,000
OHP - Covered Walkway between Arena & Exhibition Building - C19-055	0	0	0	0	2,000,000	2,000,000
OHP - Electrical Power Distribution (Arena, Events Center, Parking Lots) - 7558	0	0	262,500	262,500	0	525,000
OHP - Escalators - 16065	0	0	0	2,000,000	0	2,000,000
OHP - Events Center & Arena Lobby Lighting System - 7017	600,000	500,000	600,000	300,000	0	2,000,000
OHP - Gazebo - 180009	0	0	0	250,000	0	250,000
OHP - Heritage Club Upgrades - 7018	250,000	0	0	1,400,000	250,000	1,900,000
OHP - Ice Production Machine - 7020	40,000	0	0	0	0	40,000

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
OHP - Improved Exterior Signage - 7507	400,000	400,000	400,000	400,000	0	1,600,000
OHP - Improved Interior Signage - 7537	100,000	0	0	0	0	100,000
OHP - Maintenance Workshop, Office and Storage Unit - 7021	500,000	1,500,000	0	0	0	2,000,000
OHP - Multipurpose Pavilion (West Lot) - 7564	500,000	0	0	0	0	500,000
OHP - PA System (Box Office, Bowl, General, and Outdoors) - C19-005	0	0	0	200,000	0	200,000
OHP - Remodel Suites and Furniture (Arena) - 7546	0	0	0	80,000	0	80,000
OHP - Spotlight Replacements - C19-056	0	0	250,000	0	0	250,000
OHP - Street Sweeper - 7022	60,000	0	0	0	0	60,000
OHP - Surveillance System/Metal Detectors - 7593	100,000	0	0	0	0	100,000
OHP - Wall Panels/Air Wall/Acoustical Panels - 17104	0	0	0	100,000	0	100,000
OHP Parking and Hardscape - 7548	250,000	250,000	500,000	0	0	1,000,000
Pave Existing Show Ring - 7535	0	0	0	300,000	0	300,000
Stadium - Outfield Mower - 7023	56,000	0	0	0	0	56,000
Stadium - Portable Field Covering - 7024	110,000	0	0	0	0	110,000
Turf Vacuums - 7025	90,000	0	0	0	0	90,000
Total: 7500 - TDT Projects	3,786,000	3,525,000	3,037,500	6,142,500	5,390,000	21,881,000
Total: Sports & Events Facilities	3,786,000	3,525,000	3,037,500	6,142,500	5,390,000	21,881,000
Total: 104	3,950,200	3,675,000	3,662,500	6,142,500	5,390,000	22,820,200

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
<u>Community Development</u>						
1400 - Community Development Projects						
Parks Vehicles - 1413	42,800	0	0	0	0	42,800
Total: 1400 - Community Development Projects	42,800	0	0	0	0	42,800
<hr/>						
Total: Community Development	42,800	0	0	0	0	42,800
<hr/>						
Total: 125	42,800	0	0	0	0	42,800

Fund 141-Boating Improvement Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4100 - Public Works Projects						
Boggy Creek Bathymetric Analysis and Permitting - P19-034	0	125,000	0	0	0	125,000
Lake Gentry Boat Ramp Renovation - 4008	367,114	32,886	0	0	0	400,000
Lake Marian Boat Ramp - 1405	0	110,800	0	0	0	110,800
Mac Overstreet Boat Ramp - 17010	0	247,786	544,680	606,365	0	1,398,831
Total: 4100 - Public Works Projects	367,114	516,472	544,680	606,365	0	2,034,631
Total: Public Works	367,114	516,472	544,680	606,365	0	2,034,631
Total: 141	367,114	516,472	544,680	606,365	0	2,034,631

Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	0	360,000	115,000	115,000	115,000	705,000
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	0	100,000	50,000	50,000	50,000	250,000
Boggy Creek Road Improvements between Simpson and Narcoossee - 4009	209,100	1,527,716	0	0	0	1,736,816
Fortune Road Extension - 4364	0	620,100	0	0	8,600,000	9,220,100
Hickory Tree Road - 15017	0	0	0	0	4,000,000	4,000,000
Narcoossee Road at Thompkins - 4006	140,000	0	0	0	0	140,000
Neptune Road Phase III - 4330	1,351,500	500,000	639,500	900,000	11,205,000	14,596,000
Neptune Road Phase IV - 4314	500,000	0	745,000	2,067,320	5,616,000	8,928,320
Old Canoe Creek Road - P19-069	0	0	0	0	2,100,000	2,100,000
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	0	318,000	0	0	318,000
Story Road and Hunting Lodge Drive - 15039	0	0	0	0	6,670,000	6,670,000
Total: 4300 - Transportation Projects	2,200,600	3,107,816	1,867,500	3,132,320	38,356,000	48,664,236
Total: Public Works	2,200,600	3,107,816	1,867,500	3,132,320	38,356,000	48,664,236
Total: 142	2,200,600	3,107,816	1,867,500	3,132,320	38,356,000	48,664,236

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	0	460,000	230,000	230,000	230,000	1,150,000
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	0	300,000	150,000	150,000	150,000	750,000
Carroll St - JYP to Michigan - 4316	0	3,120,000	4,320,000	8,750,000	0	16,190,000
Donegan Ave at Smith Street Mast Arm Signal - 4304	50,000	516,880	0	0	0	566,880
Doverplum Road at San Remo Rd Intersection Improvements - 4344	35,000	497,000	0	0	0	532,000
Marigold Ave at Peabody Rd South Intersection Improvements - 4010	65,000	814,000	0	0	0	879,000
Marigold Ave at San Lorenzo Rd Intersection Improvements - 4320	65,000	814,000	0	0	0	879,000
Neptune Middle School Sidewalk - 15035	0	40,000	0	0	0	40,000
Neptune Road Phase II - 4331	2,550,000	3,146,000	10,000,000	8,000,000	20,153,400	43,849,400
Neptune Road Phase III - 4330	76,500	130,000	636,000	0	0	842,500
Old Lake Wilson Road Phase 2 - 3862	0	0	0	0	450,000	450,000
Old Pleasant Hill Road Extension - 16078	0	0	0	0	450,000	450,000
Old Vineland Road Improvements - 4343	0	0	0	0	575,000	575,000
Osceola Parkway West Phase 1 (EB) - 16016	0	0	0	0	175,000	175,000
Osceola Parkway West Phase 2 (EB) - 16072	0	0	0	0	175,000	175,000
Osceola Parkway West Phase 3 (WB) - 16073	0	0	0	0	175,000	175,000
Osceola Parkway West Phase 4 (WB) - 16074	0	0	0	0	175,000	175,000
Pleasant Hill Rd @ Windmill Point - 4303	35,000	519,480	0	0	0	554,480
Pleasant Hill Road at Clay Street Mast Arm - 4348	250,000	0	0	0	0	250,000
Poinciana Blvd at Octavia Blvd Mast Arm Signal - 4345	35,000	405,000	0	0	0	440,000
Poinciana Blvd at Reaves Rd Intersection Improvements - 4333	610,000	0	0	0	0	610,000
Poinciana Blvd Phase IVA - 4016	0	2,288,000	0	0	500,000	2,788,000
Poinciana Blvd Phase IVB - 15031	0	1,872,000	530,000	0	18,720,000	21,122,000
Reaves Rd Ph 1 - 4176	0	0	0	0	2,000,000	2,000,000
Sinclair Road - 4383	0	0	0	0	900,000	900,000
Thacker Avenue Extension - 15013	0	0	0	0	915,000	915,000
Total: 4300 - Transportation Projects	3,771,500	14,922,360	15,866,000	17,130,000	45,743,400	97,433,260
Total: Public Works	3,771,500	14,922,360	15,866,000	17,130,000	45,743,400	97,433,260
Total: 143	3,771,500	14,922,360	15,866,000	17,130,000	45,743,400	97,433,260

Fund 150-West 192 Development Authority

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
<u>Community Development</u>						
1400 - Community Development Projects						
Gateways and Pedestrian Bridge - 1425	200,000	0	15,000,000	0	0	15,200,000
Streetscape Improvements - 1426	1,500,000	2,200,000	0	3,000,000	1,250,000	7,950,000
Total: 1400 - Community Development Projects	1,700,000	2,200,000	15,000,000	3,000,000	1,250,000	23,150,000
Total: Community Development	1,700,000	2,200,000	15,000,000	3,000,000	1,250,000	23,150,000
<u>Constitutionals</u>						
9100 - Constitutionals Projects						
SO - Command Center West - 2033	2,000,000	15,044,280	0	0	0	17,044,280
Total: 9100 - Constitutionals Projects	2,000,000	15,044,280	0	0	0	17,044,280
Total: Constitutionals	2,000,000	15,044,280	0	0	0	17,044,280
<u>Strategic Initiatives</u>						
1403 - West 192						
Utility Burial - O19-068	0	4,200,000	0	2,000,000	4,000,000	10,200,000
Total: 1403 - West 192	0	4,200,000	0	2,000,000	4,000,000	10,200,000
Total: Strategic Initiatives	0	4,200,000	0	2,000,000	4,000,000	10,200,000
Total: 150	3,700,000	21,444,280	15,000,000	5,000,000	5,250,000	50,394,280

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	2,290,000	1,370,000	1,518,000	910,000	1,010,000	7,098,000
Total: 4100 - Public Works Projects	2,290,000	1,370,000	1,518,000	910,000	1,010,000	7,098,000
Total: Public Works	2,290,000	1,370,000	1,518,000	910,000	1,010,000	7,098,000
Total: 154	2,290,000	1,370,000	1,518,000	910,000	1,010,000	7,098,000

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2019/23
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Community Development						
1400 - Community Development Projects						
Landscape E192 - 1421	592,464	0	0	0	0	592,464
Total: 1400 - Community Development Projects	592,464	0	0	0	0	592,464
Total: Community Development	592,464	0	0	0	0	592,464
Public Works						
3800 - Stormwater Projects						
BVL Drainage Improvements - 3101	2,250,000	0	0	0	0	2,250,000
Fanny Bass Slough Stormwater Improvements - 3810	1,500,000	0	0	0	0	1,500,000
Kempfer Road Culvert Replacement - 3102	1,023,671	0	0	0	0	1,023,671
Seven Dwarfs Lane Drainage Improvements - 3103	152,106	0	0	0	0	152,106
Shingle Creek Basin Stormwater Improvements - 3842	435,000	0	0	0	0	435,000
Total: 3800 - Stormwater Projects	5,360,777	0	0	0	0	5,360,777
4100 - Public Works Projects						
Pennywash Bridge - 180073	0	0	6,000,000	0	0	6,000,000
Total: 4100 - Public Works Projects	0	0	6,000,000	0	0	6,000,000
4300 - Transportation Projects						
ATMS Phase 4 - 4301	2,264,350	0	0	0	0	2,264,350
County Sidewalks/Trails - 4655	114,800	158,600	246,240	0	0	519,640
East Lake Elementary SRTS Sidewalk - 180027	0	250,000	0	0	0	250,000
Fortune Lakeshore Multi-Use Trail - 4104	0	2,750,000	0	0	0	2,750,000
International Drive Sidewalk - 180026	0	0	450,000	0	0	450,000
Lakeshore to Neptune Bike/Pedestrian Path - 4011	478,000	0	0	0	0	478,000
NeoCity Way - 4317	5,800,000	0	0	0	0	5,800,000
Pleasant Hill at Eagle Lake Signal - 4342	0	642,200	0	0	0	642,200
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	0	0	11,691,000	0	11,691,000
Thacker Ave @ Loop E-W - 4315	0	501,228	0	0	0	501,228
W US 192 ART (Autonomous Rapid Transit) - 1416	0	1,500,000	20,000,000	20,000,000	0	41,500,000
Total: 4300 - Transportation Projects	8,657,150	5,802,028	20,696,240	31,691,000	0	66,846,418

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Total: Public Works	14,017,927	5,802,028	26,696,240	31,691,000	0	78,207,195
<u>Strategic Initiatives</u>						
9231 - W192 Redevelopment						
Landscape W192 - 9296	2,000,000	0	0	0	0	2,000,000
Total: 9231 - W192 Redevelopment	2,000,000	0	0	0	0	2,000,000
Total: Strategic Initiatives	2,000,000	0	0	0	0	2,000,000
Total: 156	16,610,391	5,802,028	26,696,240	31,691,000	0	80,799,659

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2019/23
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
<u>Public Safety</u>						
2100 - Public Safety Projects						
535 Area Fire Station - 2008	0	0	0	0	5,066,000	5,066,000
Total: 2100 - Public Safety Projects	0	0	0	0	5,066,000	5,066,000
Total: Public Safety	0	0	0	0	5,066,000	5,066,000
Total: 177	0	0	0	0	5,066,000	5,066,000

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
<u>Parks</u>						
7200 - Parks Projects						
65th Infantry Veterans Park - 4155	97,000	850,000	850,000	550,000	1,750,000	4,097,000
HANOVER LAKES PROJECT - 7005	125,000	125,000	125,000	0	0	375,000
Lake Lizzie Conservation Area - 7026	27,000	0	0	0	0	27,000
Marydia Neighborhood Park Restroom - 7027	80,000	0	0	0	0	80,000
NeoCity Parks - C19-010	0	500,000	2,000,000	1,500,000	1,500,000	5,500,000
Park Property Purchase - 7028	250,000	3,070,000	3,070,000	3,070,000	0	9,460,000
Parkway Community Park - C19-009	0	0	0	250,000	1,850,000	2,100,000
West Osceola Recreation Facilities - 7205	2,500,000	125,000	1,375,000	0	0	4,000,000
Total: 7200 - Parks Projects	3,079,000	4,670,000	7,420,000	5,370,000	5,100,000	25,639,000
Total: Parks	3,079,000	4,670,000	7,420,000	5,370,000	5,100,000	25,639,000
Total: 178	3,079,000	4,670,000	7,420,000	5,370,000	5,100,000	25,639,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2019/23
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
<u>Constitutionals</u>						
9100 - Constitutionals Projects						
Mobile Command Unit - 18101	0	600,000	0	0	0	600,000
S.O. New Vehicle Purchases - 9195	307,594	0	0	0	0	307,594
S.O. Vehicle Replacement - 3398	1,900,000	2,475,000	2,400,000	2,491,000	0	9,266,000
Total: 9100 - Constitutionals Projects	2,207,594	3,075,000	2,400,000	2,491,000	0	10,173,594
Total: Constitutionals	2,207,594	3,075,000	2,400,000	2,491,000	0	10,173,594
<u>Public Safety</u>						
2100 - Public Safety Projects						
Animal Services Facility Renovations - F19-025	0	3,447,125	1,679,216	1,944,729	0	7,071,070
EOC Equipment & Furnishing Upgrade - F19-026	0	265,000	0	0	0	265,000
Poinciana Area Tower Site Relocation - Site F - 9807	1,176,680	0	0	0	0	1,176,680
Total: 2100 - Public Safety Projects	1,176,680	3,712,125	1,679,216	1,944,729	0	8,512,750
Total: Public Safety	1,176,680	3,712,125	1,679,216	1,944,729	0	8,512,750
<u>Public Works</u>						
3800 - Stormwater Projects						
Alligator Lake Culvert Removal - P19-029	0	25,000	0	0	0	25,000
BVL Drainage Improvements - 3101	750,000	0	0	0	0	750,000
Culvert Upgrades - 3802	0	800,000	400,000	400,000	400,000	2,000,000
Diversion Wall (FAMRC) - 4116	0	0	2,100,000	2,000,000	0	4,100,000
Fanny Bass Slough Stormwater Improvements - 3810	0	43,600	1,858,000	9,567,155	5,282,125	16,750,880
Hickory Tree Stormwater Pond Analysis - P19-032	0	1,400,000	0	0	0	1,400,000
Kempfer Road Culvert Replacement - 3102	342,000	0	0	0	0	342,000
Mill Slough Bank Stabilization - 16013	0	192,500	0	0	0	192,500
Neptune Road Pond - P19-031	0	1,800,000	0	0	0	1,800,000
Nolte Road Drainage to WPA Ditch - 180070	0	480,000	0	0	0	480,000
Old Canoe Creek Rd Culvert Crossing for WPA Canal - 180076	0	950,000	0	0	0	950,000
Old Lake Wilson Road/Davenport Creek Culvert Replacement - 180072	0	151,000	2,000,000	0	0	2,151,000
Pleasant Hill Road Bridge crossing at Reedy Creek - 180078	0	40,000	0	0	0	40,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Seven Dwarfs Lane Drainage Improvements - 3103	0	52,000	0	0	0	52,000
Shingle Creek Basin Stormwater Improvements - 3842	0	145,000	0	0	0	145,000
Stormwater Project Preliminary Engineering - P19-058	0	200,000	200,000	0	0	400,000
Stormwater Structure and Erosion Repairs - P19-050	0	200,000	100,000	100,000	100,000	500,000
Subdivision Ponds - 3805	0	700,000	350,000	350,000	0	1,400,000
Water Quality Monitoring Network - P19-035	0	500,000	100,000	0	0	600,000
Total: 3800 - Stormwater Projects	1,092,000	7,679,100	7,108,000	12,417,155	5,782,125	34,078,380
4100 - Public Works Projects						
Bridge Rehabilitation - 4359	0	600,000	300,000	300,000	300,000	1,500,000
Concrete Road Replacement - 4306	0	285,000	0	0	0	285,000
Lake Lizzie Roadway and Drainage Improvements - 17026	0	500,000	0	0	0	500,000
Partin Settlement Road (btwn Neptune rd & US Hwy 192) - 180067	0	4,023,600	0	0	0	4,023,600
Pavement Management System - 4396	0	0	250,000	0	0	250,000
Pennywash Bridge - 180073	0	600,000	0	0	0	600,000
Roadway and Bridge Safety Features - 4322	0	750,000	375,000	375,000	375,000	1,875,000
Wolf Creek Bridge Replacement - P19-030	0	600,000	6,000,000	0	0	6,600,000
Total: 4100 - Public Works Projects	0	7,358,600	6,925,000	675,000	675,000	15,633,600
4300 - Transportation Projects						
Boggy Terrace Drive Roadway and Drainage Improvements - 17024	0	1,000,000	0	0	0	1,000,000
Hickory Tree Rd Safety Upgrade - 4328	0	0	2,772,000	0	0	2,772,000
Intersection Safety & Efficiency Projects (TSM) - 3480	0	400,000	200,000	150,000	200,000	950,000
NeoCity Way - 4317	4,881,846	0	0	0	0	4,881,846
Partin Settlement between Neptune and Shady Lane - P19-052	0	350,000	0	0	0	350,000
Traffic Control Equipment - 3780	0	470,000	145,000	125,000	175,000	915,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	0	1,200,000	515,000	560,000	600,000	2,875,000
Total: 4300 - Transportation Projects	4,881,846	3,420,000	3,632,000	835,000	975,000	13,743,846
Total: Public Works	5,973,846	18,457,700	17,665,000	13,927,155	7,432,125	63,455,826
Total: 306	9,358,120	25,244,825	21,744,216	18,362,884	7,432,125	82,142,170

Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2019/23
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Public Works						
4100 - Public Works Projects						
Lake Toho Everglades Water Restoration Project - 9845	5,485,822	0	0	0	0	5,485,822
Total: 4100 - Public Works Projects	5,485,822	0	0	0	0	5,485,822
4300 - Transportation Projects						
W US 192 ART (Autonomous Rapid Transit) - 1416	0	1,500,000	7,000,000	7,000,000	0	15,500,000
Total: 4300 - Transportation Projects	0	1,500,000	7,000,000	7,000,000	0	15,500,000
Total: Public Works	5,485,822	1,500,000	7,000,000	7,000,000	0	20,985,822
Total: 315	5,485,822	1,500,000	7,000,000	7,000,000	0	20,985,822

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Safety						
2100 - Public Safety Projects						
535 Area Fire Station - 2008	1,124,864	0	0	0	1,495,093	2,619,957
Austin Tindall Fire Station - F19-023	0	5,834,993	0	0	0	5,834,993
Fire Rescue & EMS Training Facility - 2201	65,000	0	0	0	0	65,000
Fire Station 63 - Shady Lane (Replacement) - 2233	5,399,347	0	0	0	0	5,399,347
Fire/EMS Equipment - 2700	2,714,816	2,618,217	2,378,261	824,349	1,927,603	10,463,246
Sand Hill Road Area Fire Station - 2009	1,124,864	0	0	0	0	1,124,864
Total: 2100 - Public Safety Projects	10,428,891	8,453,210	2,378,261	824,349	3,422,696	25,507,407
Total: Public Safety	10,428,891	8,453,210	2,378,261	824,349	3,422,696	25,507,407
Total: 331	10,428,891	8,453,210	2,378,261	824,349	3,422,696	25,507,407

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4100 - Public Works Projects						
Bass Road Landfill Security Gate - 4012	35,000	0	0	0	0	35,000
Total: 4100 - Public Works Projects	35,000	0	0	0	0	35,000
Total: Public Works	35,000	0	0	0	0	35,000
Total: 401	35,000	0	0	0	0	35,000

Fund 407-Osceola Parkway

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4300 - Transportation Projects						
Osceola Parkway Tolling Facilities - 4014	1,000,000	0	0	0	0	1,000,000
Total: 4300 - Transportation Projects	1,000,000	0	0	0	0	1,000,000
Total: Public Works	1,000,000	0	0	0	0	1,000,000
Total: 407	1,000,000	0	0	0	0	1,000,000

Fund 510-Fleet Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4100 - Public Works Projects						
Service Truck Fleet - Heavy Equipment Mechanic - 4015	120,000	0	0	0	0	120,000
Total: 4100 - Public Works Projects	120,000	0	0	0	0	120,000
Total: Public Works	120,000	0	0	0	0	120,000
Total: 510	120,000	0	0	0	0	120,000

Fund 511-Fleet Fuel Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Public Works						
4100 - Public Works Projects						
Fuel Proximity Sensors for Vehicles - 4017	241,080	0	0	0	0	241,080
Total: 4100 - Public Works Projects	241,080	0	0	0	0	241,080
Total: Public Works	241,080	0	0	0	0	241,080
Total: 511	241,080	0	0	0	0	241,080

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	2019/23
Report Grand Total:	63,962,583	99,433,152	105,386,842	96,275,155	116,880,188	481,937,920

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

AGENCY:	COUNTY ADMINISTRATION	MEETING DATE:	09/06/18
DIVISION/OFFICE:	COUNTY ADMINISTRATION	MEETING TYPE:	BCC MEETING
DIRECTOR/MANAGER:	DONNA RENBERG	REQUEST TYPE:	REGULAR

AGENDA REQUEST

Adoption of the Osceola County Board of County Commissioners FY18-19 Holiday Schedule.

STRATEGIC PLAN GOAL

Ensure Cost-Effective and High Performing County Government

STRATEGIC PLAN ACTION ITEM

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$

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

APPROVING DEPARTMENTS

BACKGROUND INFORMATION

- Pursuant to Chapter 2 of the Administrative Code, Osceola County Policies and Procedure 2.5-3, the BOCC shall annually designate ten (10) holidays that will be celebrated as paid holidays by the County and its employees.
- It further states that the Board may also grant one (1) floating day to be used within the Fiscal Year that may not be carried over to the next year.
- The designated days may be altered by adding to, deleting from or changing the recognized dates on the list.
- The BOCC has been approving this schedule since 2003.
- The purpose of the floating day is to give employees a choice on what additional holiday they wish to celebrate whether it is for a religious or personal reason.
- In accordance with the additional guidance provided in 2.5-3D(2) as it relates to holidays that fall on a Saturday or Sunday, as well as, the Federal holiday schedule, staff presents the attached schedule for consideration.
- Staff Recommends approval.

Osceola County

Board of County Commissioners

Fiscal Year 2018 - 2019 Holidays

- | | |
|-------------------------------------|--------------------|
| 1. Veterans Day | Monday, 11/12/18 |
| 2. Thanksgiving Day | Thursday, 11/22/18 |
| 3. Thanksgiving | Friday, 11/23/18 |
| 4. Christmas Eve | Monday, 12/24/18 |
| 5. Christmas Day | Tuesday, 12/25/18 |
| 6. New Year's Day | Tuesday, 01/01/19 |
| 7. Martin Luther King, Jr. Birthday | Monday, 01/21/19 |
| 8. Memorial Day | Monday, 05/27/19 |
| 9. Independence Day | Thursday, 07/04/19 |
| 10. Labor Day | Monday, 09/02/19 |
| 11. Floating Holiday | |

Osceola County Policies & Procedures:

Section 2.5-3 states that the BOCC shall annually designate ten (10) holidays during the calendar year that will be celebrated as paid holidays by the County and its employees. In addition, the Board may grant employees one (1) floating holiday to be used within the Fiscal Year and may not be carried over year to year.

Section 2.5-3A states the Commission may alter the designated days by adding to, deleting from or changing the recognized dates on the list.

Section 2.5-3D(1) states an employee must satisfactorily complete the initial six (6) months of employment to be eligible for the Floating Holiday.

Section 2.5-3D(2) states that a holiday that occurs on a Saturday or Sunday will be observed the preceding Friday or Monday.

Ninth Circuit 2019 Holiday Schedule

The following court closing dates will be observed in 2019:

New Year's Day	Tuesday, January 1, 2019
Martin Luther King Jr. Birthday	Monday, January 21, 2019
Good Friday	Friday, April 19, 2019
Memorial Day	Monday, May 27, 2019
Independence Day	Thursday, July 4, 2019
Labor Day	Monday, September 2, 2019
Rosh Hashanah	Monday, September 30, 2019
Yom Kippur	Wednesday, October 9, 2019
Veteran's Day	Monday, November 11, 2019
Thanksgiving Day	Thursday, November 28, 2019
Friday after Thanksgiving	Friday, November 29, 2019
Christmas Eve	Tuesday, December 24, 2019
Christmas Day	Wednesday, December 25, 2019

Court Observances of Special Circumstances:

1. Upon their request no trials or hearings will be scheduled which involve parties or attorneys wishing to observe their religious holidays.
2. Upon the request of any attorney planning to attend the Florida Bar convention no trials or hearings involving the attorney will be scheduled during the convention.

U.S. OFFICE OF PERSONNEL MANAGEMENT

SNOW & DISMISSAL PROCEDURES FEDERAL HOLIDAYS

2019

2019 Holiday Schedule

Date	Holiday
Tuesday, January 1	New Year's Day
Monday, January 21	Birthday of Martin Luther King, Jr.
Monday, February 18*	Washington's Birthday
Monday, May 27	Memorial Day
Thursday, July 4	Independence Day
Monday, September 2	Labor Day
Monday, October 14	Columbus Day
Monday, November 11	Veterans Day
Thursday, November 28	Thanksgiving Day
Wednesday, December 25	Christmas Day

*This holiday is designated as "Washington's Birthday" in section 6103(a) of title 5 of the United States Code, which is the law that specifies holidays for Federal employees. Though other institutions such as state and local governments and private businesses may use other names, it is our policy to always refer to holidays by the names designated in the law.

Select Year:

The 2018 Florida Statutes

[Title X](#)

PUBLIC OFFICERS, EMPLOYEES, AND RECORDS

[Chapter 110](#)

STATE EMPLOYMENT

[View Entire Chapter](#)**110.117 Paid holidays.—**

(1) The following holidays shall be paid holidays observed by all state branches and agencies:

- (a) New Year's Day.
- (b) Birthday of Martin Luther King, Jr., third Monday in January.
- (c) Memorial Day.
- (d) Independence Day.
- (e) Labor Day.
- (f) Veterans' Day, November 11.
- (g) Thanksgiving Day.
- (h) Friday after Thanksgiving.
- (i) Christmas Day.

(j) If any of these holidays falls on Saturday, the preceding Friday shall be observed as a holiday. If any of these holidays falls on Sunday, the following Monday shall be observed as a holiday.

(2) The Governor may declare, when appropriate, a state day of mourning in observance of the death of a person in recognition of service rendered to the state or nation.

(3) Each full-time employee is entitled to one personal holiday each year. Each part-time employee is entitled to a personal holiday each year which shall be calculated proportionately to the personal holiday allowed to a full-time employee. Such personal holiday shall be credited to eligible employees on July 1 of each year to be taken prior to June 30 of the following year. Members of the teaching and research faculty of the State University System and administrative and professional positions exempted under s. [110.205\(2\)\(d\)](#) are not eligible for this benefit.

History.—s. 20, ch. 79-190; s. 1, ch. 80-331; s. 1, ch. 88-63; s. 16, ch. 92-279; s. 55, ch. 92-326; s. 8, ch. 94-113; s. 5, ch. 96-399.

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

AGENCY:	COUNTY ADMINISTRATION	MEETING DATE:	09/06/18
DIVISION/OFFICE:	COUNTY ADMINISTRATION	MEETING TYPE:	BCC MEETING
DIRECTOR/MANAGER:	DONNA RENBERG	REQUEST TYPE:	REGULAR

AGENDA REQUEST

Adoption of modifications to the Board of County Commissioners' Meeting Schedule for FY18-19.

STRATEGIC PLAN GOAL

Ensure Cost-Effective and High Performing County Government

STRATEGIC PLAN ACTION ITEM

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$

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

APPROVING DEPARTMENTS

BACKGROUND INFORMATION

- As required by the Administrative Code 1.1-7 Meetings, Resolution #17-004R established the process by which Board Meetings will be scheduled, but notes that this may be modified by Board action.
- In an effort to provide staff with ample time to plan and advertise when required, the Board adopts a schedule for the Fiscal Year to coincide with the approval of the Holiday schedule.
- As a result, staff submits the attached schedule with recommended modifications for FY19 for the Board's consideration.
- Staff recommends approval.

Recommended Changes to BOCC Meeting Schedule:

October 2018	Per Resolution:	Recommended Changes:	Revised:
10/01/18	1:30 PM		1:30 PM
10/08/18	1:30 PM		1:30 PM
10/15/18	5:30 PM		5:30 PM
November 2018			
11/05/18	1:30 PM		1:30 PM
11/12/18	Holiday, No Meeting		Holiday, No Meeting
11/19/18	5:30 PM	Cancel - Holidays	Holiday, No Meeting
December 2018			
12/03/18	1:30 PM		1:30 PM
12/10/18	1:30 PM	Change to 5:30 PM	5:30 PM
12/17/18	5:30 PM	Cancel - Holidays	Holiday, No Meeting
January 2019			
01/07/19	1:30 PM		1:30 PM
01/14/19	1:30 PM	Change to 5:30 PM	5:30 PM
01/21/19	Holiday, No Meeting		Holiday, No Meeting
February 2019			
02/04/19	1:30 PM		1:30 PM
02/11/19	1:30 PM		1:30 PM
02/18/19	5:30 PM		5:30 PM
March 2019			
03/04/19	1:30 PM		1:30 PM
03/11/19	1:30 PM		1:30 PM
03/18/19	5:30 PM		5:30 PM
April 2019			
04/01/19	1:30 PM		1:30 PM
04/08/19	1:30 PM		1:30 PM
04/15/19	5:30 PM		5:30 PM
May 2019			
05/06/19	1:30 PM		1:30 PM
05/13/19	1:30 PM		1:30 PM
05/20/19	5:30 PM		5:30 PM
June 2019			
06/03/19	1:30 PM		1:30 PM
06/10/19	1:30 PM		1:30 PM
06/17/19	5:30 PM		5:30 PM
July 2019			
07/01/19	1:30 PM	Cancel - Holidays	Holiday, No Meeting
07/08/19	1:30 PM		1:30 PM
07/15/19	5:30 PM		5:30 PM
August 2019			
08/05/19	1:30 PM		1:30 PM
08/12/19	1:30 PM		1:30 PM
08/19/19	5:30 PM		5:30 PM
September 2019			
09/02/19	Holiday, No Meeting		Holiday, No Meeting
09/09/19	1:30 PM		1:30 PM
09/16/19	5:30 PM		5:30 PM