

RECOMMENDED FINAL BUDGET

FISCAL YEAR 2022



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TO: Honorable Chair and County Commissioners
FROM: Donald S. Fisher, County Manager
DATE: September 15, 2021
RE: Fiscal Year 2022 (FY22) Recommended Final Budget



The preparation of the Fiscal Year 2021-22 (FY22) budget, that began many months ago, concludes September 20, 2021 with the Final Public Hearing. I would like to once again express appreciation, to all of our partners (the Ninth Judicial Circuit Court, Constitutional Officers, the County Attorney, etc.), and the County Departments for their efforts to manage the impacts of the pandemic while still requesting a budget that maintains service levels. Additionally, we would like to recognize the efforts of the OMB team that work tirelessly to prepare the budget and documents for each stage throughout the process.

Through the leadership of the Board of County Commissioners, we are able to submit a budget for FY22 at the same millage rates for the General Fund, County EMS, Library and SAVE Maintenance. Although the millage rates did not increase, the Budget continues to provide necessary services to the citizens, with a continued focus on transportation, housing services, and public safety. As required by State Statutes, the Second and Final Public Hearing must be advertised within 15 days after the Tentative Budget hearing and then held 2-5 days after the advertisement is published. As a result, there is limited time to finalize the budget from the First Public Hearing to the Final Public Hearing.

The Final Public Hearing begins with the Tentative Budget as approved by the Board at the First Public Hearing on September 9, 2021. This corresponds to what was advertised and begins the discussion when the Second Public Hearing is called to order. As noted during the Tentative Budget hearing, however, there were changes that would need to be incorporated. As a result, the agenda item and information in this book reflect the Recommended Final Budget - Resolution #21-229R (with Schedule A). The Final Budget incorporates the recommended changes and are summarized in this memorandum with attached listings of grants and capital projects. In addition, a Fund Summary is submitted that highlights any recommended changes between the approved Tentative Budget and the Recommended Final Budget for FY22 for the Board's consideration.

RECOMMENDED FINAL BUDGET ADJUSTMENTS:

As ongoing grants/contractual services and capital projects have been incorporated into the Recommended Final Budget, these transactions account for almost all of the changes from the Tentative Budget. In particular, Capital Projects account for almost 83% and just under 26% for Grants & Aids which was offset by a reduction to Transfers Out (-10%), resulting in less than 2% of the changes attributable to other reasons. Waiting to incorporate these items into the Recommended Final Budget allows estimates of remaining balances to be as accurate as possible.

While finalizing and reviewing the budget, additional needed adjustments other than bringing funds forward from the prior year for ongoing grants and projects are identified. This includes the following:

- Adjustment to the budgeted amount of Ad Valorem that will be generated by the SAVE Osceola Debt millage rate. Correcting a rounding error resulted in a slight negative (-\$420) adjustment

to the budget only, the rates will not change and the reduction was absorbed within the respective fund.

- Miscellaneous Revenues and Other Sources incorporate funds that are included in Grants & Aids due to an ongoing Interlocal/contractual obligation.
- Increase of \$5,441,693 in FEMA 2020 Staffing for Adequate Fire and Emergency Response (SAFER) Grant, Grant ID EMW-2020-FF-00666, Assistance Listing funds. After several tries, and due to the hard work of Fire Administration, the County was notified on September 10, 2021 that the grant request had been approved. The grant provides the necessary funds for 21 Firefighter positions for three years for the new Austin Tindall Station which is almost ready for construction. Staff has incorporated these impacts into the FINAL Budget along with the authorization for the additional positions as a part of the approval of my proposed Organizational Chart for next Fiscal Year. In order to avoid a duplication of efforts as it relates to the SAFER grant, in addition to incorporating the funding amount and number of FTEs in the budget, I will also be requesting authorization to execute the required documents for the grant.
- The other change that has created an impact to the budget and three different Funds, involves the American Rescue Plan Act (ARPA) funds. After consultation with the County's outside auditor, staff is recommending changes to the process for converting the ARPA funds through revenue replacement. This change impacted Transfers In, Fund Balance and Transfers Out in Fund 001 – General Fund, Fund 104 – Tourist Development Tax Fund and Fund 156 – Federal and State Grants.

In particular, the Recommended Final Budget reflects these adjustments and are detailed as follows:

GENERAL FUNDS: Staff is recommending adjustments to *Fund 001 – General Fund* resulting in a decrease of more than \$16M from the Tentative Budget due to the ARPA adjustments and the following:

- ✓ Intergovernmental Revenue reflects an increase of \$101,221 to account for ongoing Corrections JAG grants.
- ✓ Miscellaneous Revenue increased by \$12,000 to reflect the actual amount of the agreement between the Clerk of the Circuit Court and Court Administration for Jury Services.
- ✓ Transfers In decreased by \$36M to reflect the change to the ARPA funds process for Revenue Replacement. The recommended change eliminates the need to transfer in funds from Fund 156 – Federal & State Grants. Instead, actual expenditures for general county services will be applied to the grant directly. This will result in available traditional General Fund revenues to support the County's identified ARPA initiatives.
- ✓ Other Sources reflects slight increase due to the remaining balance on an Animal Services grant.
- ✓ Fund Balance was also impacted by the ARPA adjustment reflecting an overall increase (\$20.3M) due to carrying forward the available revenues as a result of ARPA, as well as ongoing grants and capital projects.
- ✓ Operating Expenses decreased due to the change in the ARPA funds, which will be adjusted during FY22 after the second payment is received from the federal government, but also reflects slight adjustments to self-balancing accounts, change to account for tourism related ARPA activities in Fund 104 – Tourist Development Tax Fund, as well as grant funding.
- ✓ Capital Outlay increased by \$9.8M due to carry forwards to continue projects in the new fiscal year without interruption as identified in the attached summary report.

- ✓ Grants & Aids increased by \$15M primarily due to ongoing grant funding including the remaining CARES Replacement Funds.
- ✓ A small adjustment was made to Reserves to balance the Fund.

SPECIAL REVENUE FUNDS: The following Special Revenue Funds are recommended to increase the Fund Balance with offsetting increases to Operating and Capital to allocate funds for carry forward grants and capital projects into the new fiscal year without interruption. Each individual Fund in the book provides a detail for the following:

- *Fund 102 – Transportation Trust Fund:* \$92,737
- *Fund 115 – Court Facilities Fund:* \$276,499
- *Fund 141 – Boating Improvement Fund:* \$502,093
- *Fund 142 – Mobility Fee East Zone:* \$15,829,426
- *Fund 143 – Mobility Fee West Zone:* \$58,643,433
- *Fund 148 – Building Fund:* \$6,647,317
- *Fund 149 – East 192 CRA Fund:* \$500,000
- *Fund 150 – West 192 Development Authority Fund:* \$3,100,000
- *Fund 151 – CDBG Fund:* \$305,649
- *Fund 168 – Section 8 Fund:* \$7,560
- *Fund 177 – Fire Impact Fee Fund:* \$6,424,054
- *Fund 178 – Parks Impact Fee Fund:* \$5,098,645
- *Fund 190 – Mobility Fee Northeast District:* \$2,250,000

Additionally, the following Funds included adjustments not solely related to carry forwards:

- *Fund 104 – Tourist Development Tax Fund:* reflects an increase in Other Sources (\$52,000) and Fund Balance of \$6.9M of which \$5M (\$3M for Experience Kissimmee and \$2M to begin the planning phase for the performing arts center) is related to the revenue replacement adjustments for the ARPA funds; as noted, the TDT Fund will account for the tourism related ARPA activities instead of the General Fund; the remaining increase (\$1.9M) is due to ongoing capital projects.
- *Fund 152 – Municipal Services Taxing Units Fund:* reflects a decrease of -\$44,637 to Fund Balance and Operating Expenses as the Indian Wells MSTU has expended more funds for projects within the district than had been projected.
- *Fund 154 – Constitutional Gas Tax Fund:* \$364,846 is reflected in Other Sources due to the completion of the lease/purchase agreement for the vehicles from FY21
- *Fund 155 – West 192 MSBU Fund:* reflects an increase of \$1,014,659 to reflect ongoing capital (\$1M) and the revised amount of the contribution from FDOT per the maintenance agreement.
- *Fund 156 – Federal & State Grant Funds:* reflects an overall increase of \$26,098,553 to recognize ongoing grants, accept the newly awarded SAFER grant (\$5.4M) and to adjust the entries due to the needed ARPA transaction adjustments; the ARPA adjustment is reflected in the increase to Operating with the offsetting decrease to Transfers Out as actual expenditures for general county services will be applied directly to the grant in this Fund.

DEBT SERVICE FUNDS: There is a slight change recommended to the two debt service funds (Fund 201 and Fund 250) for the SAVE Osceola program from the Tentative Budget. As noted earlier, the

adjustment corrects a rounding issue to reflect the correct amount of Ad Valorem to be generated. There is no recommended change to the tentative millage rates, however, just a correction to the budget amount as noted earlier. These slight adjustments were balanced within the respective Fund, but provide the correct amount needed for next year's payments.

CAPITAL PROJECT FUNDS: The following Capital Project Funds are recommended to increase the Fund Balance to carry forward projects as detailed within each Fund, and in the attachment, into the new fiscal year without interruption:

- Fund 315 – General Capital Outlay Fund: \$35,636,811
- Fund 329 – Sales Tax Revenue Bond Series 2015A Fund: \$609,257
- Fund 331 – Countywide Fire Capital Fund: \$7,290,951
- Fund 332 – Public Improvement Revenue Bonds Series 2017 Fund: \$1,858,997
- Fund 334 – Transportation Improvements Construction Fund: \$70,620,616

Additionally, the following Funds included adjustments not solely related to Fund Balance increases:

- Fund 306 – Local Option Sales Tax Fund: was increased by \$15,221,913 for ongoing capital projects; however, \$925,551 is reflected in Other Sources due to the completion of the lease/purchase agreement for the Sheriff's vehicles from FY21.
- Fund 328 – Special Purpose Capital Fund: in addition to increasing the Fund for ongoing Capital Projects through Intergovernmental Revenue (grants) and Fund Balance, staff is recommending increases to Miscellaneous Revenues and Other Sources (totaling \$69.9M) from the Tentative Budget; as noted earlier, these entries are appropriated to Grants & Aids due to an ongoing grant/contractual obligations.

ENTERPRISE FUNDS: Only Fund 407 - Osceola Parkway Fund is recommended to increase the Fund Balance by \$12,540,151 to carry forward the ongoing projects into the new fiscal year without interruption.

INTERNAL SERVICE FUNDS: Only Fund 511 – Fleet Fuel Internal Service Fund is recommended to increase the Fund Balance by \$509,121 to carry forward the ongoing projects into the new fiscal year without interruption.

CONCLUSION: The overall impact of the recommended changes is an increase of \$349,328,299 to a Countywide budget of \$1,967,627,271 that is primarily due to ongoing grants and projects appropriated to Capital Outlay. Including carry forward balances into the Recommended Final Budget has made the administration of ongoing projects much more efficient. Staff recommends continuing in this manner and recommends approval. Staff also recommends incorporating the ARPA transaction adjustments and newly awarded SAFER grant.

GRANTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Grants with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Grant Name:	Total in the Tentative Budget:	Variance:	Total in the Recommended FINAL Budget:
Fund 001 - General Fund			
American Society for the Prevention of Cruelty to Animals (ASPCA) Grant-Dehlila	\$ 437	\$ -	\$ 437
FY21 Florida Animal Friends	\$ 25,000	\$ -	\$ 25,000
PetSmart Charities - Harmony High School Clinic	\$ -	\$ 46,728	\$ 46,728
State Criminal Alien Assistance Program (SCAAP)	\$ -	\$ 39,132	\$ 39,132
State Criminal Alien Assistance Program (SCAAP) FY19	\$ -	\$ 62,089	\$ 62,089
Total:	\$ 25,437	\$ 147,949	\$ 173,386
Difference between Tentative and Recommended Final:			\$ 147,949
Fund 156 - Federal And State Grants Fund			
American Rescue Plan Act (ARPA)	\$ 36,492,614	\$ -	\$ 36,492,614
Community Devel. - FL Dept. of Agriculture & Consumer Service (FDACS) Grant	\$ 14,000	\$ (14,000)	\$ -
DOJ Coronavirus Emergency Supplemental Funding (CESF) Grant	\$ -	\$ 129,350	\$ 129,350
Edward Byrne Memorial JAG Program 2019-20	\$ -	\$ 15,197	\$ 15,197
Emergency Rental Assistance (ERA)	\$ 209,133	\$ 5,429,906	\$ 5,639,039
Emergency Rental Assistance 2 (ERA2)	\$ 11,679,488	\$ -	\$ 11,679,488
FEMA 2020 Staffing for Adequate Fire and Emergency Response (SAFER) Grant	\$ -	\$ 5,441,693	\$ 5,441,693
FY22 Emergency Management Preparedness and Assistance (EMPA) Grant	\$ 77,280	\$ -	\$ 77,280
FY22 Emergency Management Performance Grant (EMPG)	\$ 72,931	\$ -	\$ 72,931
FY22 Emergency Management Performance Grant (EMPG) ARPA	\$ -	\$ 13,926	\$ 13,926
FY23 Emergency Management Preparedness and Assistance (EMPA) Grant	\$ 29,406	\$ -	\$ 29,406
FY23 Emergency Management Performance Grant (EMPG)	\$ 22,278	\$ -	\$ 22,278
JAG Alternate Light Source	\$ -	\$ 10,885	\$ 10,885
JAG Camera & Remote Access	\$ -	\$ 53,997	\$ 53,997
JAG Facility Cameras	\$ -	\$ 22,150	\$ 22,150
JAG IP Camera Project	\$ -	\$ 27,900	\$ 27,900
JAG Mobile Command Camera Services	\$ -	\$ 6,751	\$ 6,751
JAG Mountain Bikes	\$ -	\$ 10,001	\$ 10,001
Mosquito Chemical Grant	\$ 44,252	\$ -	\$ 44,252
Total:	\$ 48,641,382	\$ 11,147,756	\$ 59,789,138
Difference between Tentative and Recommended Final:			\$ 11,147,756
Grants in Tentative Budget:		\$ 48,666,819	\$ 59,962,524
Difference between Tentative and Recommended Final:			\$ 11,295,705

CAPITAL PROJECTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
Fund 001 - General Fund				
Admin Bldg. - 3rd Floor Renovation	\$ 700,000	\$ -	\$ -	\$ 700,000
CAFM Software Replacement	\$ -	\$ 35,625	\$ -	\$ 35,625
Corrections - Jail Control Room Interface Rehab	\$ 400,000	\$ -	\$ -	\$ 400,000
Corrections - Kitchen Equipment	\$ 25,000	\$ -	\$ -	\$ 25,000
Corrections - New Vehicles	\$ 116,000	\$ -	\$ -	\$ 116,000
Corrections - Rear Gate Improvements	\$ -	\$ 60,000	\$ -	\$ 60,000
Corrections - Replacement of HVAC units for Booking & Reclassification	\$ 420,000	\$ -	\$ -	\$ 420,000
Corrections - Security Cameras (Facility-Wide)	\$ 439,376	\$ -	\$ -	\$ 439,376
Courthouse - COC Office Reconfiguration (County functions)	\$ 75,000	\$ -	\$ -	\$ 75,000
Courthouse - Elevator re-build and modernization	\$ 680,000	\$ -	\$ -	\$ 680,000
Eagle Bay Stormwater Improvements	\$ -	\$ 138,378	\$ -	\$ 138,378
Emergency Management - Vehicle Replacement	\$ 41,000	\$ -	\$ -	\$ 41,000
Equestrian Center Modular (purchase existing)	\$ 60,000	\$ -	\$ -	\$ 60,000
Finance/HR System Upgrade	\$ -	\$ 36,811	\$ -	\$ 36,811
General Fund (multiple) - Fleet Vehicle Replacements	\$ 326,520	\$ -	\$ -	\$ 326,520
Jail Domestic Hot/Cold Water Piping Replacement	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Jail HVAC Chilled/Hot Water Piping System Replacement	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Jail Storage Building	\$ -	\$ 114,800	\$ -	\$ 114,800
Jail Tile Encapsulation	\$ -	\$ 14,132	\$ -	\$ 14,132
Jail Tile Encapsulation Phase 2	\$ -	\$ 186,777	\$ -	\$ 186,777
Jail Tile Encapsulation Phase 3	\$ -	\$ 289,495	\$ -	\$ 289,495
Maintenance & Storage Warehouse	\$ -	\$ 110,000	\$ -	\$ 110,000
Mosquito Control Facility	\$ -	\$ 500,000	\$ -	\$ 500,000
NiftyLift Gas Boom	\$ -	\$ 27,300	\$ -	\$ 27,300
Park/Community Center Site	\$ -	\$ 5,438	\$ -	\$ 5,438
Parks - Equipment	\$ 55,000	\$ -	\$ -	\$ 55,000
Parks - Fleet Vehicles Replacement	\$ -	\$ 61,000	\$ -	\$ 61,000
Parks - Scotty's Cove Conservation Area	\$ 75,000	\$ -	\$ -	\$ 75,000
Parks - Tractor	\$ -	\$ 115,000	\$ -	\$ 115,000
Parks - Yeehaw Junction Playground (replacement)	\$ 100,000	\$ -	\$ -	\$ 100,000
Permit Office Renovation	\$ -	\$ 601,387	\$ -	\$ 601,387
SENSES Park Sunshade Project	\$ -	\$ 146,584	\$ -	\$ 146,584
Sheriff's Admin - Air Handler 1&2 Replacement	\$ 160,000	\$ -	\$ -	\$ 160,000
Sheriff's Admin Automatic Transfer Switch	\$ -	\$ 42,772	\$ -	\$ 42,772
Sheriff's Admin Building Data Center	\$ -	\$ 1,196,000	\$ -	\$ 1,196,000
Soil & Water - Fleet Vehicles Replacement	\$ -	\$ 53,500	\$ -	\$ 53,500
Specialized Tools	\$ -	\$ 3,037	\$ -	\$ 3,037
Total:	\$ 3,672,896	\$ 9,738,036	\$ -	\$ 13,410,932
Difference between Tentative and Recommended:				\$ 9,738,036
Fund 102 - Transportation Trust Fund				
Bucket Truck	\$ 213,100	\$ -	\$ -	\$ 213,100
Laminator Sign Shop	\$ -	\$ 28,000	\$ -	\$ 28,000
Road & Bridge Yard 1 Building B Generator	\$ 75,000	\$ -	\$ -	\$ 75,000
Silk Screen System	\$ -	\$ 40,000	\$ -	\$ 40,000
Yard 1 Propane Site	\$ -	\$ 24,737	\$ -	\$ 24,737
Total:	\$ 288,100	\$ 92,737	\$ -	\$ 380,837
Difference between Tentative and Recommended:				\$ 92,737

CAPITAL PROJECTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
Fund 104 - Tourist Development Tax <i>No NEW TDT projects will commence until actual revenue receipts are verified.</i>				
Lake Cypress Parking	\$ -	\$ 76,751	\$ -	\$ 76,751
OHP - Arena & Event Exhaust Fan Upgrades	\$ -	\$ 254,470	\$ -	\$ 254,470
OHP - Exhibition Hall Sound System	\$ 45,154	\$ -	\$ -	\$ 45,154
OHP - Fleet Vehicle Replacement	\$ 55,000	\$ 52,000	\$ -	\$ 107,000
OHP - Heritage Club Upgrade	\$ -	\$ 33,669	\$ -	\$ 33,669
OHP - Lobby Lighting System	\$ -	\$ 905,690	\$ -	\$ 905,690
OHP - Point of Sale System	\$ -	\$ 180,000	\$ -	\$ 180,000
OHP - Replacement Fire Alarms	\$ -	\$ 486,230	\$ -	\$ 486,230
West Gov't Complex (Design & Permitting Phase)	\$ 252,180	\$ -	\$ -	\$ 252,180
Total:	\$ 352,334	\$ 1,988,810	\$ -	\$ 2,341,144
Difference between Tentative and Recommended:				\$ 1,988,810
Fund 115 - Court Facilities Fund				
Admin Bldg. 3rd Floor Public Defender Reconfiguration	\$ 1,050,000	\$ 21,302	\$ -	\$ 1,071,302
Courthouse - Bi-Directional Amplifier System	\$ -	\$ 69,485	\$ -	\$ 69,485
Courthouse - Clerk Of Court Office Reconfiguration (Court Functions)	\$ 60,000	\$ 82,000	\$ -	\$ 142,000
Courthouse Improvement	\$ -	\$ 103,712	\$ -	\$ 103,712
Total:	\$ 1,110,000	\$ 276,499	\$ -	\$ 1,386,499
Difference between Tentative and Recommended:				\$ 276,499
Fund 141 - Boating Improvement Fund				
Lake Cypress Parking	\$ -	\$ 32,000	\$ -	\$ 32,000
Lake Gentry Boat Ramp Renovation	\$ -	\$ 317,021	\$ -	\$ 317,021
Lake Marian Boat Ramp	\$ -	\$ 153,072	\$ -	\$ 153,072
Lake Runnymede Boat Ramp Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
Total:	\$ 50,000	\$ 502,093	\$ -	\$ 552,093
Difference between Tentative and Recommended:				\$ 502,093
Fund 142 - Mobility Fee East Zone				
ADA Sidewalk Improvements	\$ -	\$ 50,000	\$ -	\$ 50,000
Advanced Traffic Management System (ATMS)	\$ -	\$ 245,000	\$ -	\$ 245,000
Boggy Creek Road Improvements Part A	\$ -	\$ 1,679,500	\$ -	\$ 1,679,500
Boggy Creek Road Improvement Simpson/Narcoossee	\$ -	\$ 147,830	\$ -	\$ 147,830
Fortune Lakeshore Multi-Use Trail	\$ -	\$ 598,365	\$ -	\$ 598,365
Fortune-Simpson Intersection Improvement	\$ -	\$ 750,000	\$ -	\$ 750,000
Neptune Road Widening (Partin Settlement Rd to US 192)	\$ 4,995,117	\$ 11,680,333	\$ -	\$ 16,675,450
Parkway Ventura Elementary Sidewalk	\$ -	\$ 134,897	\$ -	\$ 134,897
Simpson Road Phase 1	\$ -	\$ 543,501	\$ -	\$ 543,501
Total:	\$ 4,995,117	\$ 15,829,426	\$ -	\$ 20,824,543
Difference between Tentative and Recommended:				\$ 15,829,426
Fund 143 - Mobility Fee West Zone				
ADA Sidewalk Improvements	\$ -	\$ 300,000	\$ -	\$ 300,000
Advanced Traffic Management System (ATMS)	\$ -	\$ 381,360	\$ -	\$ 381,360
Bella Parc/Reaves Road Project	\$ -	\$ 115,743	\$ -	\$ 115,743
Bellalago Academy Sidewalk	\$ -	\$ 1,637	\$ -	\$ 1,637
Bill Beck Blvd Segment B Road Project (Osceola Pkwy to Woodcrest Blvd)	\$ -	\$ 114,938	\$ -	\$ 114,938
Countywide Sidewalks	\$ -	\$ 34,000	\$ -	\$ 34,000
CR 532 Widening	\$ -	\$ 4,699,371	\$ -	\$ 4,699,371

CAPITAL PROJECTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
Fund 143 - Mobility Fee West Zone.....CONTINUED				
Deerwood Elementary Sidewalk II	\$ -	\$ 164,281	\$ -	\$ 164,281
Doverplum Road at San Remo Road Intersection Improvements	\$ -	\$ 545,485	\$ -	\$ 545,485
Fortune Lakeshore Multi-Use Trail	\$ -	\$ 370,834	\$ -	\$ 370,834
Life is Beautiful Way Improvements	\$ -	\$ 7,562,019	\$ -	\$ 7,562,019
Michigan Ave Pedestrian Safety	\$ -	\$ 58,500	\$ -	\$ 58,500
Neptune Road Widening (Partin Settlement Rd to US 192)	\$ 33,393,375	\$ 18,591,451	\$ -	\$ 51,984,826
Old Lake Wilson Road Improvements (CR 532 to Sinclair Rd)	\$ -	\$ 1,196,367	\$ -	\$ 1,196,367
Poinciana Blvd at Octavia Blvd Improvements	\$ -	\$ 452,900	\$ -	\$ 452,900
Poinciana Blvd at Reaves Road Intersection Improvements	\$ -	\$ 50,000	\$ -	\$ 50,000
Reaves Road ROW Pleasant Hill	\$ -	\$ 90,421	\$ -	\$ 90,421
Shady Lane Road Improvement	\$ -	\$ 11,529,281	\$ -	\$ 11,529,281
Simpson Road (Myers Road-192)	\$ -	\$ 11,803	\$ -	\$ 11,803
Sinclair Road Extension Project	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Storey Creek Boulevard	\$ -	\$ 9,563,675	\$ -	\$ 9,563,675
Traffic Signal Replacement	\$ -	\$ 746,209	\$ -	\$ 746,209
Westside Boulevard	\$ -	\$ 63,158	\$ -	\$ 63,158
Total:	\$ 33,393,375	\$ 56,643,433	\$ 2,000,000	\$ 92,036,808
		Difference between Tentative and Recommended:		\$ 58,643,433
Fund 148 - East 192 CRA Fund				
Building Office - Avaya Phone System	\$ -	\$ 150,000	\$ -	\$ 150,000
Onsite Technology Improvements for Inspection	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Permits Plus Upgrade	\$ -	\$ 702,542	\$ -	\$ 702,542
Permitting Office Renovations	\$ -	\$ 3,794,775	\$ -	\$ 3,794,775
Total:	\$ -	\$ 6,647,317	\$ -	\$ 6,647,317
		Difference between Tentative and Recommended:		\$ 6,647,317
Fund 149 - East 192 CRA				
East 192 Beautification/Landscaping	\$ -	\$ 500,000	\$ -	\$ 500,000
Landscape E192	\$ 1,844,437	\$ -	\$ -	\$ 1,844,437
Total:	\$ 1,844,437	\$ 500,000	\$ -	\$ 2,344,437
		Difference between Tentative and Recommended:		\$ 500,000
Fund 150 - West 192 Development Authority Fund				
LED Lights	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000
Total:	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000
		Difference between Tentative and Recommended:		\$ 3,100,000
Fund 151 - CDBD Fund				
BVL Royal Palm Stormwater	\$ -	\$ -	\$ 174,150	\$ 174,150
Clay St/Thacker Ave Intersection Improvements	\$ -	\$ -	\$ 101,040	\$ 101,040
Deerwood Elementary Sidewalk II	\$ -	\$ -	\$ 30,459	\$ 30,459
Total:	\$ -	\$ -	\$ 305,649	\$ 305,649
		Difference between Tentative and Recommended:		\$ 305,649
Fund 154 - Constitutional Gas Tax Fund				
Crane Truck with Auger	\$ 273,000	\$ -	\$ -	\$ 273,000
FY22 Road & Bridge Fleet Vehicle Replacements	\$ 2,636,000	\$ -	\$ -	\$ 2,636,000
Road & Bridge - Fleet Vehicle Replacement	\$ -	\$ 364,846	\$ -	\$ 364,846

CAPITAL PROJECTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
Fund 154 - Constitutional Gas Tax Fund.....CONTINUED				
Transportation New Vehicles	\$ 140,000	\$ -	\$ -	\$ 140,000
Total:	\$ 3,049,000	\$ 364,846	\$ -	\$ 3,413,846
Difference between Tentative and Recommended:				\$ 364,846
Fund 155 - West 192 MSBU Phase 1 Fund				
LED Lights	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Total:	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Difference between Tentative and Recommended:				\$ 1,000,000
Fund 156 - Federal and State Grants Fund				
Bellalago Academy Sidewalk	\$ 86,122	\$ -	\$ -	\$ 86,122
Buenaventura Drainage Improvements	\$ 1,200,000	\$ -	\$ 3,925,125	\$ 5,125,125
Buenaventura Safety Improvements	\$ 332,869	\$ -	\$ -	\$ 332,869
Deerwood Elementary Sidewalk Gaps	\$ 786,835	\$ -	\$ 4,478	\$ 791,313
Fortune Lakeshore Multi-Use Trail	\$ -	\$ -	\$ 7,918,652	\$ 7,918,652
Fortune-Simpson Intersection Improvement	\$ -	\$ -	\$ 205,655	\$ 205,655
Kempfer Road Culvert Upgrade	\$ 1,878,247	\$ -	\$ 1,029,880	\$ 2,908,127
Kissimmee St Cloud Connector	\$ -	\$ -	\$ 69,464	\$ 69,464
Landscape E192	\$ 2,500,000	\$ -	\$ 1,092,464	\$ 3,592,464
Marigold Safety Improvements	\$ 1,316,507	\$ -	\$ -	\$ 1,316,507
Neovation Way	\$ 1,020,760	\$ -	\$ -	\$ 1,020,760
Neptune Road Widening (Partin Settlement Rd to US 192)	\$ -	\$ -	\$ 500,000	\$ 500,000
Seven Dwarfs Lane Improvement	\$ -	\$ -	\$ 205,079	\$ 205,079
Simpson Road Phase I	\$ 13,999,000	\$ -	\$ -	\$ 13,999,000
Sunrail Poinciana Parking Lot	\$ 324,902	\$ -	\$ -	\$ 324,902
Sunrail Tupperware Parking Lot	\$ 266,403	\$ -	\$ -	\$ 266,403
Total:	\$ 23,711,645	\$ -	\$ 14,950,797	\$ 38,662,442
Difference between Tentative and Recommended:				\$ 14,950,797
Fund 158 - Intergovernmental Radio Communications				
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units	\$ 60,000	\$ -	\$ -	\$ 60,000
Total:	\$ 60,000	\$ -	\$ -	\$ 60,000
Difference between Tentative and Recommended:				\$ -
Fund 168 - Section 8 Fund				
HS Mill Creek Building Improvements	\$ -	\$ 7,560	\$ -	\$ 7,560
Total:	\$ -	\$ 7,560	\$ -	\$ 7,560
Difference between Tentative and Recommended:				\$ 7,560
Fund 177 - Fire Impact Fee Fund				
Fire Station #45 Calypso Cay (535 Area) - New Fire Station	\$ 6,480,610	\$ -	\$ -	\$ 6,480,610
Fire Station #67 Austin Tindall - New Fire Station	\$ -	\$ 6,424,054	\$ -	\$ 6,424,054
Total:	\$ -	\$ 6,424,054	\$ -	\$ 6,424,054
Difference between Tentative and Recommended:				\$ 6,424,054
Fund 178 - Parks Impact Fee Fund				
65th Infantry Veterans Park	\$ 150,000	\$ 1,505,436	\$ -	\$ 1,655,436
Campbell City Park/Community Center	\$ 4,157,010	\$ -	\$ -	\$ 4,157,010
East 192 CRA Parks	\$ 2,000,000	\$ 500,000	\$ -	\$ 2,500,000
Hanover Lakes	\$ -	\$ 250,011	\$ -	\$ 250,011

CAPITAL PROJECTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
Fund 178 - Parks Impact Fee Fund.....CONTINUED				
Holopaw Conservation Area	\$ -	\$ 75,275	\$ -	\$ 75,275
Kings Highway Park	\$ 250,000	\$ -	\$ -	\$ 250,000
Marydia Community Center	\$ 2,500,000	\$ 37,000	\$ -	\$ 2,537,000
Oren Brown Park Improvements	\$ 150,000	\$ -	\$ -	\$ 150,000
Park/Community Center Site	\$ -	\$ 1,651,459	\$ -	\$ 1,651,459
Park Property Purchase (District 2)	\$ 500,000	\$ -	\$ -	\$ 500,000
Parks Property Purchase (District 1)	\$ 2,000,000	\$ 1,079,464	\$ -	\$ 3,079,464
Quina Park	\$ 50,000	\$ -	\$ -	\$ 50,000
Rachel Lane (Park)	\$ 70,000	\$ -	\$ -	\$ 70,000
Total:	\$ 11,827,010	\$ 5,098,645	\$ -	\$ 16,925,655
Difference between Tentative and Recommended:				\$ 5,098,645
Fund 190 - Mobility Fee Northeast District Fund				
Cyrils Drive Improvements	\$ 8,797,315	\$ -	\$ -	\$ 8,797,315
Fortune-Simpson Intersection Improvement	\$ -	\$ 1,250,000	\$ -	\$ 1,250,000
Simpson Road Phase 1	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Total:	\$ 8,797,315	\$ 2,250,000	\$ -	\$ 11,047,315
Difference between Tentative and Recommended:				\$ 2,250,000
Fund 191 - Mobility Fee Southeast District Fund				
Neptune Road (Partin Settlement to US 192)	\$ 750,609	\$ -	\$ -	\$ 750,609
Total:	\$ 750,609	\$ -	\$ -	\$ 750,609
Difference between Tentative and Recommended:				\$ -
Fund 306 - Local Option Sales Tax Fund No NEW projects will commence until actual revenue receipts are verified.				
800 MHz System Upgrade	\$ -	\$ 341,876	\$ -	\$ 341,876
ADA Sidewalk Improvements	\$ -	\$ 133,765	\$ -	\$ 133,765
Boggy Creek Floodplain Acquisition	\$ -	\$ 115,150	\$ -	\$ 115,150
Bridge Rehabilitation	\$ 350,000	\$ 576,800	\$ -	\$ 926,800
Bridge Safety Features	\$ -	\$ 498,840	\$ -	\$ 498,840
Bridge Scour Countermeasures	\$ 300,000	\$ 386,493	\$ -	\$ 686,493
Buenaventura C1, 2, & 3 Alternate Outfall	\$ -	\$ 144,238	\$ -	\$ 144,238
Buenaventura Drainage Improvements	\$ 400,000	\$ 1,229,680	\$ -	\$ 1,629,680
Buenaventura Simpson Road Ditch Upgrade	\$ -	\$ 466,199	\$ -	\$ 466,199
BVL Royal Palm Stormwater	\$ -	\$ 164,000	\$ -	\$ 164,000
C-Gate Boat Ramp Safety Repairs & ADA Improvements	\$ 100,000	\$ -	\$ -	\$ 100,000
Campbell City Tax Collector Site	\$ -	\$ 119,106	\$ -	\$ 119,106
Center for Neovation (FL Advanced Manufacturing Research Facility)	\$ -	\$ 3,164	\$ -	\$ 3,164
Countywide Sidewalks	\$ -	\$ 779,647	\$ -	\$ 779,647
Countywide Signals	\$ 1,682,974	\$ 1,380,274	\$ -	\$ 3,063,248
Culvert Upgrades	\$ 400,000	\$ 544,517	\$ -	\$ 944,517
Eagle Bay Stormwater Improvements	\$ -	\$ 60,614	\$ -	\$ 60,614
East Lake Toho Water Quality Improvements	\$ 75,000	\$ -	\$ -	\$ 75,000
EOC Equipment Upgrade	\$ -	\$ 246,605	\$ -	\$ 246,605
Fortune Lakeshore Multi-Use Trail	\$ -	\$ 57,122	\$ -	\$ 57,122
Hickory Tree Stormwater Outfall	\$ 300,000	\$ 47,583	\$ -	\$ 347,583
Intersection Safety & Efficiency Improvements	\$ -	\$ 767,997	\$ -	\$ 767,997
Kempfer Road Culvert Replacement	\$ 644,082	\$ 365,058	\$ -	\$ 1,009,140
Kissimmee St Cloud Connector	\$ -	\$ 488,694	\$ -	\$ 488,694
Lake Lizzie Drainage Improvements	\$ 80,000	\$ -	\$ -	\$ 80,000
Lake Runnymede Boat Ramp Improvements	\$ 250,000	\$ -	\$ -	\$ 250,000

CAPITAL PROJECTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
Fund 306 - Local Option Sales Tax Fund.....CONTINUED				
Lake Toho Water Restoration Project	\$ -	\$ 1,950	\$ -	\$ 1,950
Mac Overstreet Boat Ramp	\$ 600,000	\$ -	\$ -	\$ 600,000
Maintenance & Storage Warehouse	\$ -	\$ 721,471	\$ -	\$ 721,471
Miscellaneous ROW Acquisition & Appraisals	\$ -	\$ 79,293	\$ -	\$ 79,293
NeoCity Way	\$ -	\$ 878,460	\$ -	\$ 878,460
Old Canoe Creek Rd Culvert Crossing for WPA Canal	\$ 1,000,000	\$ 236,452	\$ -	\$ 1,236,452
Overstreet Landing Boat Ramp Improvements	\$ 500,000	\$ -	\$ -	\$ 500,000
Probation Offices Building Purchase	\$ 600,000	\$ -	\$ -	\$ 600,000
Road & Bridge Gate Security System	\$ -	\$ 40,609	\$ -	\$ 40,609
Roadway and Bridge Safety Features	\$ 300,000	\$ -	\$ -	\$ 300,000
Seven Dwarfs Lane Drainage Improvements	\$ -	\$ 68,360	\$ -	\$ 68,360
Sheriff Vehicle Replacement	\$ 2,426,843	\$ 925,551	\$ -	\$ 3,352,394
Traffic Control Equipment	\$ 250,000	\$ 596,363	\$ -	\$ 846,363
Traffic Signal Replacement Mast Arm Upgrades	\$ 162,850	\$ 2,755,982	\$ -	\$ 2,918,832
Trout Lake Boat Ramp Improvements	\$ 100,000	\$ -	\$ -	\$ 100,000
Water Quality Monitoring Network	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total:	\$ 11,521,749	\$ 15,221,913	\$ -	\$ 26,743,662
Difference between Tentative and Recommended:				\$ 15,221,913
Fund 315 - General Capital Outlay Fund				
Boggy Creek Road Improvements Part A	\$ -	\$ 1,669,495	\$ -	\$ 1,669,495
Campbell City Tax Collector Site	\$ -	\$ 16,388	\$ -	\$ 16,388
Carroll St-JYP to Michigan Avenue Road Improvements	\$ -	\$ 175,869	\$ -	\$ 175,869
Center for Neovation (FL Advanced Manufacturing Research Facility)	\$ -	\$ 41,610	\$ -	\$ 41,610
Champions Gate DDI Improvement	\$ -	\$ 151,094	\$ -	\$ 151,094
CR 532 Widening	\$ -	\$ 25,300,629	\$ -	\$ 25,300,629
Lake Toho Water Restoration Project	\$ -	\$ 4,292,181	\$ -	\$ 4,292,181
Simpson Road Phase 1	\$ -	\$ 166,165	\$ -	\$ 166,165
Sheriff Training Facility	\$ -	\$ 3,822,492	\$ -	\$ 3,822,492
West Gov't Complex (Design & Permitting Phase)	\$ 579,858	\$ -	\$ -	\$ 579,858
West Gov't Complex (Land Acquisition)	\$ -	\$ 888	\$ -	\$ 888
Total:	\$ 579,858	\$ 35,636,811	\$ -	\$ 36,216,669
Difference between Tentative and Recommended:				\$ 35,636,811
Fund 328 - Special Purpose Capital Fund				
Bill Beck Blvd Segment B Road Project (Osceola Pkwy to Woodcrest Blvd)	\$ -	\$ -	\$ 1,793,000	\$ 1,793,000
Boggy Creek Road Improvements Part A	\$ -	\$ -	\$ 6,226,831	\$ 6,226,831
Canoe Creek Road at Deer Creek Blvd Signal	\$ -	\$ -	\$ 250,000	\$ 250,000
Canoe Creek Road Widening Project	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Carroll Street - JYP to Michigan Avenue Road Improvements	\$ 4,104,394	\$ -	\$ 1,310,755	\$ 5,415,149
Lake Toho Water Restoration Project	\$ -	\$ -	\$ 370,703	\$ 370,703
Neptune Road & Broadway Signal	\$ -	\$ -	\$ 555,496	\$ 555,496
Neptune Road Widening (Partin Settlement Rd to US 192)	\$ -	\$ -	\$ 205,216	\$ 205,216
Oak Street & Central Avenue Signal	\$ -	\$ -	\$ 531,323	\$ 531,323
Simpson Road (Myers Road-192)	\$ -	\$ -	\$ 3,284,600	\$ 3,284,600
Simpson Road Phase 1	\$ -	\$ -	\$ 450,000	\$ 450,000
Storey Creek Boulevard	\$ -	\$ -	\$ 68,029	\$ 68,029
Total:	\$ 4,104,394	\$ -	\$ 17,045,953	\$ 21,150,347
Difference between Tentative and Recommended:				\$ 17,045,953

CAPITAL PROJECTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
Fund 329 - Sales Tax Revenue Bonds Series 2015A Capital Fund				
Center for Neovation (FL Advanced Manufacturing Research Facility)	\$ -	\$ 609,257	\$ -	\$ 609,257
Total:	\$ -	\$ 609,257	\$ -	\$ 609,257
Difference between Tentative and Recommended:				\$ 609,257
Fund 331 - Countywide Fire Capital Fund				
Bunker Gear	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
EMS Equipment	\$ 1,051,398	\$ 721,140	\$ -	\$ 1,772,538
Fire & EMS Warehouse	\$ -	\$ 3,919,714	\$ -	\$ 3,919,714
Fire Rescue/EMS Training Facility	\$ -	\$ 505,202	\$ -	\$ 505,202
Fire Station #43 Campbell City - Land Purchase	\$ -	\$ 55,861	\$ -	\$ 55,861
Fire Station #45 Calypso Cay (535 Area) - New Fire Station	\$ 500,000	\$ 9,312	\$ -	\$ 509,312
Fire Station #63 Shady Lane - Land Purchase	\$ -	\$ 67,496	\$ -	\$ 67,496
Fire Station #67 Austin Tindall - New Fire Station	\$ -	\$ 163,166	\$ -	\$ 163,166
Fire Station #72 Celebration - Replacement AC Units	\$ 295,000	\$ -	\$ -	\$ 295,000
Fire Station #75 Funie Steed Road - Land Purchase	\$ -	\$ 17,262	\$ -	\$ 17,262
Fire Station #83 Poinciana Parkway - Land Purchase	\$ -	\$ 14,530	\$ -	\$ 14,530
Fire Station #85 Cypress Parkway - Replacement Fire Station	\$ 8,980,610	\$ -	\$ -	\$ 8,980,610
Fire/EMS Equipment	\$ 1,996,869	\$ 709,535	\$ -	\$ 2,706,404
LifePak Cardiac Monitors	\$ -	\$ 1,107,733	\$ -	\$ 1,107,733
Portable Self Contained Breathing Apparatus (SCBA) Filling Station	\$ 150,150	\$ -	\$ -	\$ 150,150
Total:	\$ 14,974,027	\$ 7,290,951	\$ -	\$ 22,264,978
Difference between Tentative and Recommended:				\$ 7,290,951
Fund 332 - Public Improvement Rev. Bonds Series 2017				
NeoCity Office Building	\$ -	\$ 1,858,997	\$ -	\$ 1,858,997
Total:	\$ -	\$ 1,858,997	\$ -	\$ 1,858,997
Difference between Tentative and Recommended:				\$ 1,858,997
Fund 334 - Transportation Imp Construction Fund				
Bill Beck Blvd Segment B Road Project (Osceola Pkwy to Woodcrest Blvd)	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000
Boggy Creek Road Improvements Part A	\$ -	\$ 22,446,977	\$ -	\$ 22,446,977
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 409,300	\$ 11,466,673	\$ -	\$ 11,875,973
Simpson Road (Myers Road-192)	\$ -	\$ 22,028,960	\$ -	\$ 22,028,960
South Poinciana Blvd (Pleasant Hill to Crescent Lake Way)	\$ 4,880,585	\$ 6,678,006	\$ -	\$ 11,558,591
Total:	\$ 5,289,885	\$ 70,620,616	\$ -	\$ 75,910,501
Difference between Tentative and Recommended:				\$ 70,620,616
Fund 407 - Osceola Parkway				
Osceola Parkway Intelligent Transportation System (ITS)	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Osceola Parkway Toll Equipment Upgrade	\$ -	\$ 1,113,375	\$ -	\$ 1,113,375
Osceola Parkway Toll Facility All Electronic Tolling (AET)	\$ -	\$ 9,926,776	\$ -	\$ 9,926,776
Total:	\$ -	\$ 12,540,151	\$ -	\$ 12,540,151
Difference between Tentative and Recommended:				\$ 12,540,151

CAPITAL PROJECTS for the FY22 RECOMMENDED FINAL BUDGET

* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
Fund 511 - Fleet Fuel Internal Service Fund				
Fire Station #42 - DEF Dispenser and Monitoring Upgrade	\$ 169,000	\$ 141,750	\$ -	\$ 310,750
Fire Station #55 - DEF Dispenser and Monitoring Upgrade	\$ 169,000	\$ 169,000	\$ -	\$ 338,000
Fuel Proximity Sensors	\$ -	\$ 198,371	\$ -	\$ 198,371
Improve/Upgrade Fuel Sites	\$ 240,000	\$ -	\$ -	\$ 240,000
Total:	\$ 578,000	\$ 509,121	\$ -	\$ 1,087,121
		Difference between Tentative and Recommended:		\$ 509,121
Capital Projects in Tentative Budget:		\$ 130,949,751	\$ 254,751,273	\$ 34,302,399
				\$ 420,003,423
				Difference between Tentative and Recommended: \$ 289,053,672

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	468,488,996	468,488,996	0
010-Designated Ad Valorem Tax	15,211,058	15,211,058	0
101-TDT RIDA Tax Bond 2012 Project	6,346,866	6,346,866	0
102-Transportation Trust Fund	33,229,762	33,229,762	0
103-Drug Abuse Treatment Fund	73,089	73,089	0
104-Tourist Development Tax Fund	58,413,310	58,413,310	0
105-Fifth Cent Tourist Development Tax Fund	15,261,864	15,261,864	0
106-Sixth Cent Tourist Development Tax Fund	9,718,191	9,718,191	0
107-Library District Fund	15,398,796	15,398,796	0
109-Law Enforcement Trust Fund	666,229	666,229	0
111-SHIP State Housing Initiative Program	2,384,606	2,384,606	0
112-Emergency(911)Communications	4,098,642	4,098,642	0
115-Court Facilities Fund	13,106,780	13,106,780	0
118-Homeless Prevention & Rapid Rehousing	392,388	392,388	0
125-Environmental Land Maintenance	6,525,845	6,525,845	0
128-Subdivision Pond MSBU	1,597,771	1,597,771	0
129-Street Lighting MSBU	415,300	415,300	0
130-Court Related Technology Fund	1,808,553	1,808,553	0
134-Countywide Fire Fund	122,151,447	122,151,447	0
137-HOME Fund	2,500,976	2,500,976	0
139-Criminal Justice Training	84,241	84,241	0
141-Boating Improvement Fund	752,341	752,341	0
142 - Mobility Fee East District	20,924,543	20,924,543	0
143 - Mobility Fee West District	122,286,383	122,286,383	0
145 - Red Light Cameras	1,880,453	1,880,453	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	150,606	150,606	0
147 - Conservation Lands Perpetual Maintenance	978,708	978,708	0
148-Building Fund	29,778,209	29,778,209	0
149-East 192 CRA	2,772,107	2,772,107	0
150-West 192 Development Authority	8,744,207	8,744,207	0
151-CDBG Fund	5,594,615	5,594,615	0
152-Muni Svcs Tax Units MSTU Fund	2,108,941	2,108,941	0
153-Muni Svcs Benefit Units MSBU Fund	90,106	90,106	0
154-Constitutional Gas Tax Fund	17,361,950	17,361,950	0
155-West 192 MSBU Phase I	5,994,341	5,994,341	0
156-Federal And State Grants Fund	98,451,580	98,451,580	0
158-Intergovernmental Radio Communications	3,161,835	3,161,835	0
168-Section 8 Fund	22,665,285	22,665,285	0
177-Fire Impact Fee Fund	13,552,826	13,552,826	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
178-Parks Impact Fee Fund	27,362,304	27,362,304	0
180-Inmate Welfare Fund	2,629,124	2,629,124	0
187-Road Impact Fee Poinciana Overlay	483,179	483,179	0
189 - Second Local Option Fuel Tax Fund	10,957,960	10,957,960	0
190 - Mobility Fee Northeast District Fund	19,357,308	19,357,308	0
191 - Mobility Fee Southeast District Fund	10,707,232	10,707,232	0
201-Limited GO Refunding Bonds, Series 2015	2,296,178	2,296,178	0
204-TDT Tax Bonds Series 2012	275,732	275,732	0
210-W 192 Phase IIC	732,776	732,776	0
211 - Sales Tax Revenue Bonds Series 2015A	5,341,568	5,341,568	0
239-Infra S Tax Rev Refunding 2011	7,366,488	7,366,488	0
240-TDT Ref & Imp 2012 Debt Svc	9,933,048	9,933,048	0
241-Infrastructure Sales Surtax Series 2015	10,189,568	10,189,568	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,096,583	5,096,583	0
243-DS TDT Rev Bond Series 2016	3,730,428	3,730,428	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	1,010,412	1,010,412	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,900,824	7,900,824	0
246 - DS Public Imp Rev Bonds Series 2017	2,511,152	2,511,152	0
247-DS TDT Refunding Bonds 2019	1,781,271	1,781,271	0
248-Communications Equipment Upgrade (Motorola)	3,080,137	3,080,137	0
249-DS CIRB 2019	13,084,615	13,084,615	0
250-GO BONDS SERIES 2020	4,017,743	4,017,743	0
251 - Public Improvement Revenue Bonds, Series 2020	1,126,951	1,126,951	0
306-Local Option Sales Tax Fund	79,208,077	79,208,077	0
315-Gen Cap Outlay Fund	66,922,991	66,922,991	0
328 - Special Purpose Capital Fund	91,065,945	91,065,945	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	609,257	609,257	0
331-Countywide Fire Capital Fund	48,795,789	48,795,789	0
332 - Public Imp Rev Bonds Series 2017	1,858,997	1,858,997	0
333 - Capital Imp Rv Bonds Construction Fund	0	0	0
334 - Transportation Imp Construction Fund	194,726,867	194,726,867	0
401-Solid Waste Fund	72,487,591	72,487,591	0
407-Osceola Parkway	58,465,039	58,465,039	0
501-Workers' Comp Internal Service Fund	8,195,495	8,195,495	0
502-Property & Casualty Insurance Internal Service Fund	12,132,802	12,132,802	0
503-Dental Insurance Internal Service Fund	2,313,785	2,313,785	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
504-Health Insurance Internal Service Fund	36,884,155	36,884,155	0
505-Life, LTD, Vol. Life Internal Service Fund	1,618,533	1,618,533	0
509-Fleet General Oversight Internal Service Fund	147,272	147,272	0
510-Fleet Maintenance Internal Service Fund	3,045,448	3,045,448	0
511-Fleet Fuel Internal Service Fund	3,052,901	3,052,901	0
Total Budget	1,967,627,271	1,967,627,271	0

Countywide Budget Summary

	FY21 Adopted Budget:	FY 22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 252,321,572	\$ 273,654,261	\$ 273,653,841	\$(420)	\$ 21,332,269
PY Delinquent Ad Valorem Tax	\$ 83,024	\$ 83,224	\$ 83,224	\$ 0	\$ 200
Other Taxes	\$ 101,628,380	\$ 106,291,367	\$ 106,291,367	\$ 0	\$ 4,662,987
Permits, Fees & Special Assessments	\$ 122,491,497	\$ 142,286,351	\$ 142,286,351	\$ 0	\$ 19,794,854
Intergovernmental Revenue	\$ 143,470,694	\$ 149,144,607	\$ 191,951,602	\$ 42,806,995	\$ 48,480,908
Charges For Services	\$ 72,404,229	\$ 82,841,748	\$ 82,841,748	\$ 0	\$ 10,437,519
Judgment, Fines & Forfeits	\$ 2,594,303	\$ 2,466,483	\$ 2,466,483	\$ 0	\$(127,820)
Miscellaneous Revenues	\$ 42,650,070	\$ 11,416,948	\$ 44,404,591	\$ 32,987,643	\$ 1,754,521
Less 5% Statutory Reduction	\$ -27,680,843	\$(30,797,017)	\$(30,797,767)	\$(750)	\$(3,116,924)
Subtotal:	\$ 709,962,926	\$ 737,387,972	\$ 813,181,440	\$ 75,793,468	\$ 103,218,514
Transfers In	\$ 121,858,508	\$ 195,446,262	\$ 158,953,648	\$(36,492,614)	\$ 37,095,140
Other Sources	\$ 44,675,191	\$ 11,095,015	\$ 49,439,525	\$ 38,344,510	\$ 4,764,334
Fund Balance	\$ 748,596,645	\$ 674,369,723	\$ 946,052,658	\$ 271,682,935	\$ 197,456,013
REVENUES TOTAL:	\$ 1,625,093,270	\$ 1,618,298,972	\$ 1,967,627,271	\$ 349,328,299	\$ 342,534,001
EXPENDITURES:					
Personal Services	\$ 139,737,579	\$ 146,919,395	\$ 152,361,088	\$ 5,441,693	\$ 12,623,509
Operating Expenses	\$ 326,411,256	\$ 354,912,775	\$ 355,496,094	\$ 583,319	\$ 29,084,838
Capital Outlay	\$ 273,967,320	\$ 140,329,095	\$ 429,575,137	\$ 289,246,042	\$ 155,607,817
Debt Service	\$ 56,623,538	\$ 61,792,927	\$ 61,792,927	\$ 0	\$ 5,169,389
Grants and Aids	\$ 90,013,290	\$ 32,787,062	\$ 123,261,488	\$ 90,474,426	\$ 33,248,198
Subtotal:	\$ 886,752,983	\$ 736,741,254	\$ 1,122,486,734	\$ 385,745,480	\$ 235,733,751
Other Non Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out	\$ 214,684,280	\$ 298,806,114	\$ 262,445,426	\$(36,360,688)	\$ 47,761,146
Reserves - Operating	\$ 122,159,180	\$ 125,473,940	\$ 125,473,940	\$ 0	\$ 3,314,760
Reserves - Debt	\$ 65,908,569	\$ 66,954,499	\$ 66,954,100	\$(399)	\$ 1,045,531
Reserves - Capital	\$ 256,556,347	\$ 246,096,992	\$ 246,096,992	\$ 0	\$(10,459,355)
Reserves - Claims	\$ 18,934,788	\$ 13,081,999	\$ 13,081,999	\$ 0	\$(5,852,789)
Reserves - Assigned	\$ 28,979,911	\$ 79,526,790	\$ 79,526,790	\$ 0	\$ 50,546,879
Reserves - Restricted	\$ 12,713,019	\$ 24,721,892	\$ 24,721,892	\$ 0	\$ 12,008,873
Reserves - Stability	\$ 18,404,193	\$ 26,895,492	\$ 26,839,398	\$(56,094)	\$ 8,435,205
EXPENDITURES TOTAL:	\$ 1,625,093,270	\$ 1,618,298,972	\$ 1,967,627,271	\$ 349,328,299	\$ 342,534,001

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

MILLAGE RESOLUTION

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RESOLUTION NO. 21-226R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2021-2022 BY UNANIMOUS VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 9, 2021, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 21-160R adopting certain proposed millage rates for Fiscal Year 2021-2022 by unanimous vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2021-2022, pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2021-2022, as required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed 110 percent of the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, and may be imposed only by unanimous vote of the Board;

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2021-2022 at the millage rates specified in Schedule A.

SECTION 2. PERCENTAGE INCREASES. In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

SECTION 3. REQUIRED FILINGS. The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

SECTION 4. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

SECTION 5. 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 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by unanimous vote this 20th day of September, 2021.

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 # 21-226R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2021-2022

Taxing Entity:	FY22 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
ANORADA	2.1708	2.6250	20.92%

RESOLUTION NO. 21-227R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2021-2022 BY TWO-THIRDS VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 9, 2021, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 21-161R adopting certain proposed millage rates for Fiscal Year 2021-2022 by not less than a two-thirds vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2021-2022, pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of final millage rates and final budget for Fiscal Year 2021-2022, required by Section 200.065, Florida Statutes; and

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

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2021-2022 at the millage rates specified in Schedule A.

SECTION 2. PERCENTAGE INCREASES. In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

SECTION 3. REQUIRED FILINGS. The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

SECTION 4. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

SECTION 5. 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 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by not less than a two-thirds vote of the Board of County Commissioners this 20th day of September, 2021.

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 # 21-227R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2021-2022

Taxing Entity:	FY22 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
INDIAN WELLS	3.6462	4.0400	10.80%
KING'S CREST	1.5069	1.8500	22.77%
RAINTREE PARK	1.1520	1.2500	8.51%

RESOLUTION NO. 21-228R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2021-2022 BY MAJORITY VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 9, 2021, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 21-162R adopting certain proposed millage rates for Fiscal Year 2021-2022 by majority vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2021-2022, pursuant to Section 200.065, Florida Statutes, and

WHEREAS, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2021-2022, as required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, 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. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2021-2022 at the millage rates specified in Schedule A.

SECTION 2. PERCENTAGE INCREASES. In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

SECTION 3. REQUIRED FILINGS. The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

SECTION 4. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

SECTION 5. 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 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by majority vote of the Board of County Commissioners this 20th day of September, 2021.

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 # 21-228R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2021-2022

Taxing Entity:	FY22 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.4974	6.7000	3.12%
EMS MSTU	1.0316	1.0682	3.55%
LIBRARY DISTRICT	0.2895	0.3000	3.63%
SAVE OSCEOLA-DEBT*		0.0974	0.00%
SAVE OSCEOLA-OPERATING	0.0629	0.0652	3.66%
BELLALAGO	0.2410	0.2000	-17.01%
BLACKSTONE LANDING PH 1	1.0346	0.9250	-10.59%
EMERALD LAKES	0.3875	0.5100	31.61%
HAMMOCK POINT	0.2887	0.2500	-13.40%
HAMMOCK TRAILS	1.6340	1.1500	-29.62%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE	3.6642	3.9500	7.80%
INDIAN RIDGE VILLAS	0.4645	0.0000	-100.00%
INTERCESSION CITY	0.5857	0.7544	28.80%
ISLE OF BELLALAGO	2.1158	2.0000	-5.47%
KISSIMMEE ISLES	0.5777	0.5937	2.77%
LINDFIELDS	0.6006	0.6475	7.81%
LIVE OAK SPRINGS	0.9549	0.2500	-73.82%
ORANGE VISTA	1.4825	1.1000	-25.80%
QUAIL RIDGE	0.9439	1.0000	5.94%
REMINGTON	0.3832	0.3400	-11.27%
RESERVES @ PLEASANT HILL	0.6488	0.3689	-43.14%
ROYAL OAKS PHASE 2-5	0.7659	1.0500	37.09%
SHADOW OAKS	0.3765	0.4000	6.24%
ST JAMES PARK	2.4664	2.5150	1.97%
THE OAKS	0.2218	0.2000	-9.83%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4399	0.4500	2.30%
WINDWARD CAY	0.4963	0.7500	51.12%
WINNERS PARK	1.7513	2.1000	19.91%

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

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

BUDGET RESOLUTION

Title	Page
Tentative Budget Advertisement	3-1
Resolution 21-229R.....	3-2
Schedule A	3-4

****The following was approved by the Board on 09/09/21 through Resolution #21-163R FY22 Tentative Budget and reflects what was advertised.**

TENTATIVE Budget Summary

Osceola County Board of County Commissioners - Fiscal Year 2021-2022

THE PROPOSED OPERATING BUDGET EXPENDITURES OF OSCEOLA COUNTY ARE 5.8% MORE THAN LAST YEAR'S TOTAL OPERATING

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Enterprise Funds	Internal Service Funds	Total Funds
Revenues							
Current Ad Valorem Taxes	228,538,006	41,780,547	3,335,708	0	0	0	273,654,261
PY Delinquent Ad Valorem Tax	76,524	6,700	0	0	0	0	83,224
Other Taxes	23,737,725	52,434,066	0	30,119,576	0	0	106,291,367
Permits, Fees & Special Assessments	7,340,842	106,312,640	595,582	0	28,037,287	0	142,286,351
Intergovernmental Revenue	36,061,428	108,978,785	0	4,104,394	0	0	149,144,607
Charges For Services	2,021,825	19,804,373	0	0	17,733,523	43,282,027	82,841,748
Judgment, Fines & Forfeits	1,352,548	1,113,935	0	0	0	0	2,466,483
Miscellaneous Revenues	5,446,004	4,359,943	80,014	287,039	363,948	880,000	11,416,948
Less 5% Statutory Reduction	-15,089,440	-11,635,943	-200,565	-1,520,331	-2,306,738	-44,000	-30,797,017
Other Sources	3,835,040	3,587,338	0	3,672,637	0	0	11,095,015
Transfers In	64,003,744	39,826,137	39,072,960	51,620,967	0	922,454	195,446,262
Fund Balance	142,396,122	222,252,634	36,592,174	176,703,545	74,584,459	21,840,789	674,369,723
Total Revenues, Transfers & Balances	499,720,368	588,821,155	79,475,873	264,987,827	118,412,479	66,881,270	1,618,298,972
Expenditures							
General Government	141,624,404	17,409,373	42,112,458	3,015,423	9,241,183	37,551,368	250,954,209
Public Safety	138,579,297	101,318,739	0	18,580,728	0	0	258,478,764
Physical Environment	2,014,328	7,235,442	0	3,899,082	25,853,555	0	39,002,407
Transportation	7,373,467	115,682,459	0	13,990,103	5,253,436	5,110,144	147,409,609
Economic Environment	8,291,464	58,133,702	0	0	0	0	66,425,166
Human Services	18,788,479	2,428,858	0	0	0	0	21,217,337
Culture and Recreation	3,322,171	36,950,612	0	0	0	0	40,272,783
Court Related Expenditures	10,398,049	3,220,894	0	0	0	0	13,618,943
Other Uses / Reserves	169,328,709	246,441,076	37,363,415	225,502,491	78,064,305	24,219,758	780,919,754
Total Appropriated Expenditures, Reserves & Balances	499,720,368	588,821,155	79,475,873	264,987,827	118,412,479	66,881,270	1,618,298,972

RESOLUTION NO. 21-229R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2021-2022; DIRECTING THE COUNTY MANAGER TO DELIVER A LETTER OF NOTIFICATION TO THE SHERIFF; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 9, 2021, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 21-163R, adopting the tentative budget for Fiscal Year 2021-2022; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2021-2022, the Board prepared and advertised a statement summarizing all of the adopted tentative budgets, as required by Section 129.03, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2021-2022 and the millage rates necessary to fund the final budget, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board has adopted Resolutions No. 21-226R, 21-227R, and 21-228R adopting the final millage rates for Fiscal Year 2021-2022;

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

SECTION 1. ADOPTION OF FINAL BUDGET

(A) The final Osceola County budget for Fiscal Year 2021-2022, totaling \$1,967,627,271 as summarized by fund and revenue/expense category in Schedule A, is hereby approved and adopted. There are hereby appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget

(B) It is hereby found and determined that each of the expenditures authorized by the budget for Fiscal Year 2021-2022, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Osceola County or which are legally mandated by applicable law.

SECTION 2. LETTER OF NOTIFICATION. The County Manager is hereby authorized and directed to prepare, execute and deliver a letter of notification informing the Sheriff of budget changes subsequent to his request and stating the Sheriff's budget for Fiscal Year 2021-2022.

SECTION 3. 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 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 20th day of September, 2021.

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
 Second Public Hearing
 BOCC Osceola County
 Countywide Summary

**FY22
 Final
 Recommended
 Budget**

Revenues

Current Ad Valorem Taxes	273,653,841
PY Delinquent Ad Valorem Tax	83,224
Other Taxes	106,291,367
Permits, Fees & Special Assessments	142,286,351
Intergovernmental Revenue	191,951,602
Charges For Services	82,841,748
Judgment, Fines & Forfeits	2,466,483
Miscellaneous Revenues	44,404,591
Less 5% Statutory Reduction	-30,797,767

Subtotal 813,181,440

Transfers In	158,953,648
Other Sources	49,439,525
Fund Balance	946,052,658

Total Revenues 1,967,627,271

Expenditures

Personal Services	152,361,088
Operating Expenses	355,496,094
Capital Outlay	429,575,137
Debt Service	61,792,927
Grants and Aids	123,261,488

Subtotal 1,122,486,734

Transfers Out	262,445,426
Reserves - Operating	125,473,940
Reserves - Debt	66,954,100
Reserves - Capital	246,096,992
Reserves - Claims	13,081,999
Reserves - Assigned	79,526,790
Reserves - Restricted	24,721,892
Reserves - Stability	26,839,398

Total Expenditures 1,967,627,271

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY22
 Final
 Recommended
 Budget**

001-General Fund

Revenues

Current Ad Valorem Taxes	228,538,006
PY Delinquent Ad Valorem Tax	76,524
Other Taxes	23,737,725
Permits, Fees & Special Assessments	7,340,842
Intergovernmental Revenue	36,162,649
Charges For Services	2,021,825
Judgment, Fines & Forfeits	1,352,548
Miscellaneous Revenues	5,458,004
Less 5% Statutory Reduction	-15,089,440
Subtotal	289,598,683
Transfers In	12,300,072
Other Sources	3,881,768
Fund Balance	162,708,473
Total Revenues	468,488,996

Expenditures

Personal Services	70,375,239
Operating Expenses	94,770,490
Capital Outlay	15,322,312
Debt Service	2,033,796
Grants and Aids	36,600,707
Subtotal	219,102,544
Transfers Out	177,873,807
Reserves - Operating	64,523,274
Reserves - Debt	419,357
Reserves - Capital	2,118,723
Reserves - Assigned	4,042,798
Reserves - Stability	408,493
Total Expenditures	468,488,996

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY22
Final
Recommended
Budget

010-Designated Ad Valorem Tax

Revenues

Transfers In

15,211,058

Total Revenues

15,211,058

Expenditures

Transfers Out

15,211,058

Total Expenditures

15,211,058

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY22
Final
Recommended
Budget

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		6,346,866
	Total Revenues	6,346,866

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		6,003,817
	Total Expenditures	6,346,866

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY22
 Final
 Recommended
Budget

102-Transportation Trust Fund

Revenues

Other Taxes		8,422,919
Permits, Fees & Special Assessments		336,361
Intergovernmental Revenue		1,987,076
Charges For Services		460,481
Miscellaneous Revenues		48,714
Less 5% Statutory Reduction		<u>-562,777</u>
Subtotal		10,692,774
Transfers In		15,226,148
Other Sources		213,100
Fund Balance		<u>7,097,740</u>
Total Revenues		<u><u>33,229,762</u></u>

Expenditures

Personal Services		12,912,129
Operating Expenses		13,187,674
Capital Outlay		464,337
Debt Service		<u>1,418,146</u>
Subtotal		27,982,286
Transfers Out		2,357,059
Reserves - Debt		1,390,417
Reserves - Assigned		<u>1,500,000</u>
Total Expenditures		<u><u>33,229,762</u></u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY22
 Final
 Recommended
Budget

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits		70,879
Less 5% Statutory Reduction		-3,544

	Subtotal	67,335
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Fund Balance		5,754
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	Total Revenues	73,089
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Expenditures

Transfers Out		73,089
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	Total Expenditures	73,089
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Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY22
 Final
 Recommended
Budget

104-Tourist Development Tax Fund

Revenues

Other Taxes		24,508,881
Charges For Services		2,399,713
Miscellaneous Revenues		573,980
Less 5% Statutory Reduction		-1,374,129
	Subtotal	26,108,445
Other Sources		255,273
Fund Balance		32,049,592
	Total Revenues	58,413,310

Expenditures

Personal Services		1,959,980
Operating Expenses		27,545,083
Capital Outlay		2,570,824
Grants and Aids		166,667
	Subtotal	32,242,554
Transfers Out		4,779,931
Reserves - Operating		15,427,350
Reserves - Stability		5,963,475
	Total Expenditures	58,413,310

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY22
 Final
 Recommended
Budget

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		6,127,220
Miscellaneous Revenues		119,873
Less 5% Statutory Reduction		-312,355
	Subtotal	5,934,738
Other Sources		47,149
Fund Balance		9,279,977
	Total Revenues	15,261,864

Expenditures

Operating Expenses		2,720,485
	Subtotal	2,720,485
Transfers Out		4,314,994
Reserves - Operating		4,578,559
Reserves - Stability		3,647,826
	Total Expenditures	15,261,864

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY22
 Final
 Recommended
Budget

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		6,127,220
Miscellaneous Revenues		64,170
Less 5% Statutory Reduction		-309,570
	Subtotal	5,881,820
Other Sources		47,149
Fund Balance		3,789,222
	Total Revenues	9,718,191

Expenditures

Operating Expenses		5,989,528
	Subtotal	5,989,528
Transfers Out		149,561
Reserves - Operating		2,915,457
Reserves - Stability		663,645
	Total Expenditures	9,718,191

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY22
 Final
 Recommended
Budget

107-Library District Fund

Revenues

Current Ad Valorem Taxes	10,272,960
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	156,543
Charges For Services	58,135
Judgment, Fines & Forfeits	20,000
Miscellaneous Revenues	76,970
Less 5% Statutory Reduction	<u>-521,336</u>

Subtotal **10,065,272**

Fund Balance 5,333,524

Total Revenues **15,398,796**

Expenditures

Personal Services	63,976
Operating Expenses	6,630,603
Capital Outlay	298,141
Debt Service	<u>557,792</u>

Subtotal **7,550,512**

Transfers Out 639,346

Reserves - Operating 1,955,713

Reserves - Debt 278,896

Reserves - Stability 4,974,329

Total Expenditures **15,398,796**

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY22
 Final
 Recommended
Budget

109-Law Enforcement Trust Fund

Revenues

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

	Subtotal	2,375
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Other Sources		27,667
Fund Balance		636,187

	Total Revenues	666,229
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Expenditures

Transfers Out		666,229
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	Total Expenditures	666,229
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Schedule A
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111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		1,728,744
	Subtotal	1,728,744
 Fund Balance		 655,862
	Total Revenues	2,384,606

Expenditures

Personal Services		55,641
Operating Expenses		2,328,965
	Subtotal	2,384,606
	Total Expenditures	2,384,606

Schedule A
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112-Emergency(911)Communications

Revenues

Intergovernmental Revenue		1,616,884
Charges For Services		111,835
Miscellaneous Revenues		8,018
Less 5% Statutory Reduction		-86,837
	Subtotal	1,649,900

Fund Balance		2,448,742
	Total Revenues	4,098,642

Expenditures

Transfers Out		2,068,678
Reserves - Operating		275,520
Reserves - Capital		1,754,444
	Total Expenditures	4,098,642

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115-Court Facilities Fund

Revenues

Charges For Services		1,326,253
Miscellaneous Revenues		85,527
Less 5% Statutory Reduction		-70,589
	Subtotal	1,341,191
Fund Balance		11,765,589
	Total Revenues	13,106,780

Expenditures

Operating Expenses		564,700
Capital Outlay		1,386,499
	Subtotal	1,951,199
Transfers Out		628,603
Reserves - Operating		318,214
Reserves - Capital		10,208,764
	Total Expenditures	13,106,780

Schedule A
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118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		344,513
	Subtotal	344,513
Fund Balance		47,875
	Total Revenues	392,388

Expenditures

Operating Expenses		392,388
	Subtotal	392,388
	Total Expenditures	392,388

Schedule A
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125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes		2,232,657
Miscellaneous Revenues		132,431
Less 5% Statutory Reduction		-118,254
	Subtotal	2,246,834
Fund Balance		4,279,011
	Total Revenues	6,525,845

Expenditures

Personal Services		347,725
Operating Expenses		748,322
Debt Service		3,888
	Subtotal	1,099,935
Transfers Out		167,974
Reserves - Operating		447,520
Reserves - Debt		1,944
Reserves - Restricted		4,808,472
	Total Expenditures	6,525,845

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128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments		1,050,450
Less 5% Statutory Reduction		-52,528
	Subtotal	997,922
Fund Balance		599,849
	Total Revenues	1,597,771

Expenditures

Operating Expenses		1,214,178
	Subtotal	1,214,178
Transfers Out		383,593
	Total Expenditures	1,597,771

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129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		288,262
Less 5% Statutory Reduction		-14,416
	Subtotal	273,846
Fund Balance		141,454
	Total Revenues	415,300

Expenditures

Operating Expenses		351,822
	Subtotal	351,822
Transfers Out		63,478
	Total Expenditures	415,300

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130-Court Related Technology Fund

Revenues

Charges For Services		1,176,456
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-59,048
	Subtotal	1,121,908
Fund Balance		686,645
	Total Revenues	1,808,553

Expenditures

Personal Services		522,066
Operating Expenses		706,459
Capital Outlay		174,600
	Subtotal	1,403,125
Transfers Out		90,352
Reserves - Operating		315,076
	Total Expenditures	1,808,553

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134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes		27,860,253
PY Delinquent Ad Valorem Tax		4,700
Permits, Fees & Special Assessments		42,893,193
Intergovernmental Revenue		98,000
Charges For Services		13,118,678
Miscellaneous Revenues		1,317,137
Less 5% Statutory Reduction		-4,264,598
	Subtotal	81,027,363
Transfers In		4,846,506
Fund Balance		36,277,578
	Total Revenues	122,151,447

Expenditures

Personal Services		46,426,958
Operating Expenses		17,273,138
Capital Outlay		11,500
Debt Service		2,666,566
	Subtotal	66,378,162
Transfers Out		32,965,624
Reserves - Operating		18,868,020
Reserves - Debt		2,082,369
Reserves - Capital		1,175,424
Reserves - Assigned		681,848
	Total Expenditures	122,151,447

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137-HOME Fund

Revenues

Intergovernmental Revenue		2,147,662
	Subtotal	2,147,662
Fund Balance		353,314
	Total Revenues	2,500,976

Expenditures

Personal Services		91,724
Operating Expenses		1,308,207
Grants and Aids		1,101,045
	Subtotal	2,500,976
	Total Expenditures	2,500,976

Schedule A
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139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits		66,843
Miscellaneous Revenues		136
Less 5% Statutory Reduction		-3,349
	Subtotal	63,630
Fund Balance		20,611
	Total Revenues	84,241

Expenditures

Transfers Out		84,241
	Total Expenditures	84,241

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141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments		95,113
Miscellaneous Revenues		19,322
Less 5% Statutory Reduction		-5,722
	Subtotal	108,713
Fund Balance		643,628
	Total Revenues	752,341

Expenditures

Capital Outlay		552,093
	Subtotal	552,093
Transfers Out		8,849
Reserves - Operating		50,050
Reserves - Capital		141,349
	Total Expenditures	752,341

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142 - Mobility Fee East District

Revenues

Fund Balance		20,924,543
	Total Revenues	<u>20,924,543</u>

Expenditures

Operating Expenses		100,000
Capital Outlay		20,824,543
	Subtotal	<u>20,924,543</u>
	Total Expenditures	<u>20,924,543</u>

Schedule A
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143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments		20,793,070
Miscellaneous Revenues		349,751
Less 5% Statutory Reduction		-1,057,141
	Subtotal	20,085,680
Fund Balance		102,200,703
	Total Revenues	122,286,383

Expenditures

Operating Expenses		100,000
Capital Outlay		92,036,808
	Subtotal	92,136,808
Transfers Out		35,533
Reserves - Capital		30,114,042
	Total Expenditures	122,286,383

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145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits		730,490
Miscellaneous Revenues		6,262
Less 5% Statutory Reduction		-36,838
	Subtotal	699,914
Fund Balance		1,180,539
	Total Revenues	1,880,453

Expenditures

Operating Expenses		670,200
	Subtotal	670,200
Transfers Out		7,200
Reserves - Restricted		1,203,053
	Total Expenditures	1,880,453

Schedule A
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146 - TDT RIDA Phase II Tax Bond 2016 Project

Revenues

Fund Balance		150,606
	Total Revenues	150,606

Expenditures

Reserves - Capital		150,606
	Total Expenditures	150,606

Schedule A
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147 - Conservation Lands Perpetual Maintenance

Revenues

Miscellaneous Revenues		6,542
Less 5% Statutory Reduction		-327
	Subtotal	6,215
Transfers In		972,493
	Total Revenues	978,708

Expenditures

Operating Expenses		978,708
	Subtotal	978,708
	Total Expenditures	978,708

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148-Building Fund

Revenues

Permits, Fees & Special Assessments		9,595,823
Charges For Services		200,000
Judgment, Fines & Forfeits		5,075
Miscellaneous Revenues		315,000
Less 5% Statutory Reduction		-505,795
	Subtotal	9,610,103
Fund Balance		20,168,106
	Total Revenues	29,778,209

Expenditures

Personal Services		7,521,437
Operating Expenses		5,018,390
Capital Outlay		6,653,317
	Subtotal	19,193,144
Transfers Out		856,856
Reserves - Operating		4,309,252
Reserves - Stability		5,418,957
	Total Expenditures	29,778,209

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149-East 192 CRA

Revenues

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

	Subtotal	7,135
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Transfers In		1,318,111
Fund Balance		1,446,861

	Total Revenues	2,772,107
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Expenditures

Personal Services		63,343
Operating Expenses		289,452
Capital Outlay		2,344,437

	Subtotal	2,697,232
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Transfers Out		24,413
Reserves - Operating		50,462

	Total Expenditures	2,772,107
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150-West 192 Development Authority

Revenues

Miscellaneous Revenues		50,629
Less 5% Statutory Reduction		-2,531
	Subtotal	48,098
Transfers In		4,548,890
Fund Balance		4,147,219
	Total Revenues	8,744,207

Expenditures

Personal Services		337,353
Operating Expenses		4,882,882
Capital Outlay		3,100,000
	Subtotal	8,320,235
Transfers Out		70,024
Reserves - Operating		353,948
	Total Expenditures	8,744,207

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151-CDBG Fund

Revenues

Intergovernmental Revenue		5,288,966
	Subtotal	5,288,966
Fund Balance		305,649
	Total Revenues	5,594,615

Expenditures

Personal Services		250,157
Operating Expenses		4,918,809
Capital Outlay		305,649
Grants and Aids		120,000
	Subtotal	5,594,615
	Total Expenditures	5,594,615

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152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,414,677
Less 5% Statutory Reduction		-70,734

	Subtotal	1,343,943
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Fund Balance		764,998
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	Total Revenues	2,108,941
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Expenditures

Operating Expenses		1,736,289
Capital Outlay		44,378

	Subtotal	1,780,667
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Transfers Out		298,274
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Reserves - Operating		30,000
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	Total Expenditures	2,108,941
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153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		37,938
Less 5% Statutory Reduction		-1,897
	Subtotal	36,041
Fund Balance		54,065
	Total Revenues	90,106

Expenditures

Operating Expenses		42,441
	Subtotal	42,441
Transfers Out		15,403
Reserves - Restricted		32,262
	Total Expenditures	90,106

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154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue		3,946,316
Miscellaneous Revenues		19,516
Less 5% Statutory Reduction		-198,292
Subtotal		3,767,540

Transfers In		9,368,270
Other Sources		3,413,846
Fund Balance		812,294
Total Revenues		17,361,950

Expenditures

Operating Expenses		12,750,000
Capital Outlay		3,413,846
Debt Service		787,272
Subtotal		16,951,118

Transfers Out		137,659
Reserves - Debt		273,173
Total Expenditures		17,361,950

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155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments		2,834,481
Miscellaneous Revenues		202,381
Less 5% Statutory Reduction		-151,843
	Subtotal	2,885,019
Fund Balance		3,109,322
	Total Revenues	5,994,341

Expenditures

Personal Services		261,639
Operating Expenses		2,742,384
Capital Outlay		1,000,000
	Subtotal	4,004,023
Transfers Out		144,219
Reserves - Operating		846,100
Reserves - Capital		999,999
	Total Expenditures	5,994,341

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156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		98,242,447
	Subtotal	98,242,447
 Fund Balance		 209,133
	Total Revenues	98,451,580

Expenditures

Personal Services		6,034,717
Operating Expenses		38,143,844
Capital Outlay		38,783,622
Grants and Aids		15,357,471
	Subtotal	98,319,654
 Transfers Out		 131,926
	Total Expenditures	98,451,580

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158-Intergovernmental Radio Communications

Revenues

Charges For Services		872,851
Judgment, Fines & Forfeits		220,648
Miscellaneous Revenues		37,044
Less 5% Statutory Reduction		-56,527
	Subtotal	1,074,016
Transfers In		1,278,479
Fund Balance		809,340
	Total Revenues	3,161,835

Expenditures

Personal Services		248,337
Operating Expenses		2,053,230
Capital Outlay		60,000
	Subtotal	2,361,567
Transfers Out		121,190
Reserves - Operating		646,069
Reserves - Stability		33,009
	Total Expenditures	3,161,835

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168-Section 8 Fund

Revenues

Intergovernmental Revenue		19,520,187
Miscellaneous Revenues		1,440
Less 5% Statutory Reduction		-72
	Subtotal	19,521,555
Fund Balance		3,143,730
	Total Revenues	22,665,285

Expenditures

Personal Services		998,774
Operating Expenses		21,581,156
Capital Outlay		13,355
	Subtotal	22,593,285
Transfers Out		72,000
	Total Expenditures	22,665,285

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177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		3,425,000
Miscellaneous Revenues		26,000
Less 5% Statutory Reduction		-172,550
	Subtotal	3,278,450
Fund Balance		10,274,376
	Total Revenues	13,552,826

Expenditures

Operating Expenses		60,000
Capital Outlay		12,904,664
	Subtotal	12,964,664
Transfers Out		18,164
Reserves - Operating		13,027
Reserves - Capital		556,971
	Total Expenditures	13,552,826

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178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		9,779,583
Less 5% Statutory Reduction		-488,979
	Subtotal	9,290,604
Fund Balance		18,071,700
	Total Revenues	27,362,304

Expenditures

Operating Expenses		3,319,409
Capital Outlay		16,925,655
	Subtotal	20,245,064
Transfers Out		51,972
Reserves - Capital		7,065,268
	Total Expenditures	27,362,304

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180-Inmate Welfare Fund

Revenues

Charges For Services		79,971
Miscellaneous Revenues		757,453
Less 5% Statutory Reduction		-4,947
	Subtotal	832,477
Fund Balance		1,796,647
	Total Revenues	2,629,124

Expenditures

Personal Services		197,012
Operating Expenses		767,350
Capital Outlay		186,000
	Subtotal	1,150,362
Transfers Out		66,541
Reserves - Operating		431,817
Reserves - Stability		980,404
	Total Expenditures	2,629,124

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187-Road Impact Fee Poinciana Overlay

Revenues

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

	Subtotal	1,900
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Fund Balance		481,279
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	Total Revenues	483,179
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Expenditures

Reserves - Capital		483,179
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	Total Expenditures	483,179
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Schedule A
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 BOCC Osceola County
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189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes		7,247,826
Miscellaneous Revenues		80,566
Less 5% Statutory Reduction		-366,420
	Subtotal	6,961,972
Transfers In		2,267,240
Fund Balance		1,728,748
	Total Revenues	10,957,960

Expenditures

Operating Expenses		9,734,190
	Subtotal	9,734,190
Transfers Out		26,053
Reserves - Assigned		1,197,717
	Total Expenditures	10,957,960

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190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments		10,045,782
Less 5% Statutory Reduction		-502,289
	Subtotal	9,543,493
Fund Balance		9,813,815
	Total Revenues	19,357,308

Expenditures

Operating Expenses		5,000
Capital Outlay		11,047,315
	Subtotal	11,052,315
Transfers Out		17,079
Reserves - Capital		8,287,914
	Total Expenditures	19,357,308

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191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments		5,137,584
Miscellaneous Revenues		60,000
Less 5% Statutory Reduction		-259,879
	Subtotal	4,937,705
Fund Balance		5,769,527
	Total Revenues	10,707,232

Expenditures

Operating Expenses		5,000
Capital Outlay		750,609
	Subtotal	755,609
Transfers Out		8,035
Reserves - Capital		9,943,588
	Total Expenditures	10,707,232

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201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes		1,215,634
Less 5% Statutory Reduction		-60,782
	Subtotal	1,154,852
Fund Balance		1,141,326
	Total Revenues	2,296,178

Expenditures

Operating Expenses		24,312
Debt Service		1,126,892
	Subtotal	1,151,204
Reserves - Debt		1,144,974
	Total Expenditures	2,296,178

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204-TDT Tax Bonds Series 2012

Revenues

Fund Balance		275,732
	Total Revenues	275,732

Expenditures

Debt Service		270,632
	Subtotal	270,632
Reserves - Debt		5,100
	Total Expenditures	275,732

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210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments		295,582
Miscellaneous Revenues		1,595
Less 5% Statutory Reduction		-14,859
	Subtotal	282,318
Fund Balance		450,458
	Total Revenues	732,776

Expenditures

Debt Service		365,469
	Subtotal	365,469
Reserves - Debt		367,307
	Total Expenditures	732,776

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Budget

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues		5,915
Less 5% Statutory Reduction		-296

	Subtotal	5,619
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Transfers In		3,369,192
Fund Balance		1,966,757

	Total Revenues	5,341,568
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Expenditures

Debt Service		3,359,308
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	Subtotal	3,359,308
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Reserves - Debt		1,982,260
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	Total Expenditures	5,341,568
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Budget

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In		3,770,673
Fund Balance		3,595,815
	Total Revenues	7,366,488

Expenditures

Debt Service		3,681,300
	Subtotal	3,681,300
Reserves - Debt		3,685,188
	Total Expenditures	7,366,488

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Budget

240-TDT Ref & Imp 2012 Debt Svc

Revenues

Miscellaneous Revenues		13,109
Less 5% Statutory Reduction		-655

	Subtotal	12,454
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Transfers In		5,550,823
Fund Balance		4,369,771

	Total Revenues	9,933,048
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Expenditures

Debt Service		5,465,257
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	Subtotal	5,465,257
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Reserves - Debt		4,467,791
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	Total Expenditures	9,933,048
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241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues		14,940
Less 5% Statutory Reduction		-747

	Subtotal	14,193
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Transfers In		5,195,520
Fund Balance		4,979,855

	Total Revenues	10,189,568
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Expenditures

Debt Service		5,157,520
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	Subtotal	5,157,520
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Reserves - Debt		5,032,048
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	Total Expenditures	10,189,568
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Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY22
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 Recommended
Budget

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues		6,443
Less 5% Statutory Reduction		-322
	Subtotal	6,121
Transfers In		2,942,687
Fund Balance		2,147,775
	Total Revenues	5,096,583

Expenditures

Debt Service		2,915,288
	Subtotal	2,915,288
Reserves - Debt		2,181,295
	Total Expenditures	5,096,583

Schedule A
 Second Public Hearing
 BOCC Osceola County
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243-DS TDT Rev Bond Series 2016

Revenues

Transfers In		1,369,253
Fund Balance		2,361,175
	Total Revenues	<u>3,730,428</u>

Expenditures

Debt Service		1,377,780
	Subtotal	<u>1,377,780</u>
Reserves - Debt		2,352,648
	Total Expenditures	<u>3,730,428</u>

Schedule A
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244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In		501,727
Fund Balance		508,685
	Total Revenues	1,010,412

Expenditures

Debt Service		547,445
	Subtotal	547,445
Reserves - Debt		462,967
	Total Expenditures	1,010,412

Schedule A
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245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues		11,603
Less 5% Statutory Reduction		-580
	Subtotal	11,023
Transfers In		4,022,221
Fund Balance		3,867,580
	Total Revenues	7,900,824

Expenditures

Debt Service		3,989,835
	Subtotal	3,989,835
Reserves - Debt		3,910,989
	Total Expenditures	7,900,824

Schedule A
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246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In		1,483,027
Fund Balance		1,028,125
	Total Revenues	<u>2,511,152</u>

Expenditures

Debt Service		1,474,639
	Subtotal	<u>1,474,639</u>
Reserves - Debt		1,036,513
	Total Expenditures	<u>2,511,152</u>

Schedule A
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247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments		300,000
Miscellaneous Revenues		2,023
Less 5% Statutory Reduction		-15,101
	Subtotal	286,922
Transfers In		820,016
Fund Balance		674,333
	Total Revenues	1,781,271

Expenditures

Debt Service		356,395
	Subtotal	356,395
Reserves - Debt		1,424,876
	Total Expenditures	1,781,271

Schedule A
 Second Public Hearing
 BOCC Osceola County
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 Final
 Recommended
Budget

248-Communications Equipment Upgrade (Motorola)

Revenues

Transfers In		2,053,424
Fund Balance		1,026,713
	Total Revenues	3,080,137

Expenditures

Debt Service		2,053,424
	Subtotal	2,053,424
Reserves - Debt		1,026,713
	Total Expenditures	3,080,137

Schedule A
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 BOCC Osceola County
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FY22
 Final
 Recommended
Budget

249-DS CIRB 2019

Revenues

Miscellaneous Revenues		16,943
Less 5% Statutory Reduction		-847

	Subtotal	16,096
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Transfers In		7,420,755
Fund Balance		5,647,764

	Total Revenues	13,084,615
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Expenditures

Debt Service		7,368,235
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	Subtotal	7,368,235
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Reserves - Debt		5,716,380
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	Total Expenditures	13,084,615
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Schedule A
 Second Public Hearing
 BOCC Osceola County
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Budget

250-GO BONDS SERIES 2020

Revenues

Current Ad Valorem Taxes		2,119,654
Miscellaneous Revenues		5,788
Less 5% Statutory Reduction		-106,272
	Subtotal	2,019,170
Fund Balance		1,998,573
	Total Revenues	4,017,743

Expenditures

Operating Expenses		42,402
Debt Service		1,968,992
	Subtotal	2,011,394
Reserves - Debt		2,006,349
	Total Expenditures	4,017,743

Schedule A
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 BOCC Osceola County
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Budget

251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Miscellaneous Revenues		1,655
Less 5% Statutory Reduction		-83
	Subtotal	1,572
Transfers In		573,642
Fund Balance		551,737
	Total Revenues	1,126,951

Expenditures

Debt Service		567,333
	Subtotal	567,333
Reserves - Debt		559,618
	Total Expenditures	1,126,951

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306-Local Option Sales Tax Fund

Revenues

Other Taxes		30,119,576
Miscellaneous Revenues		287,039
Less 5% Statutory Reduction		-1,520,331
	Subtotal	28,886,284
Other Sources		3,352,394
Fund Balance		46,969,399
	Total Revenues	79,208,077

Expenditures

Capital Outlay		26,743,662
Debt Service		3,015,423
	Subtotal	29,759,085
Transfers Out		15,636,254
Reserves - Debt		1,263,269
Reserves - Capital		11,349,469
Reserves - Assigned		21,200,000
	Total Expenditures	79,208,077

Schedule A
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 BOCC Osceola County
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Budget

315-Gen Cap Outlay Fund

Revenues

Transfers In		25,579,858
Fund Balance		41,343,133
	Total Revenues	66,922,991

Expenditures

Capital Outlay		36,216,669
	Subtotal	36,216,669
Reserves - Assigned		30,706,322
	Total Expenditures	66,922,991

Schedule A
 Second Public Hearing
 BOCC Osceola County
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**FY22
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 Budget**

328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue		20,711,615
Miscellaneous Revenues		32,960,213
	Subtotal	53,671,828
Other Sources		36,955,385
Fund Balance		438,732
	Total Revenues	91,065,945

Expenditures

Capital Outlay		21,150,347
Grants and Aids		69,915,598
	Subtotal	91,065,945
	Total Expenditures	91,065,945

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BOCC Osceola County
Fund Summary

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329 - Sales Tax Revenue Bonds Series 2015A Capital

Revenues

Fund Balance		609,257
	Total Revenues	609,257

Expenditures

Capital Outlay		609,257
	Subtotal	609,257
	Total Expenditures	609,257

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 BOCC Osceola County
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331-Countywide Fire Capital Fund

Revenues

Transfers In		26,041,109
Other Sources		1,245,794
Fund Balance		21,508,886
	Total Revenues	48,795,789

Expenditures

Capital Outlay		22,264,978
	Subtotal	22,264,978
Transfers Out		274,633
Reserves - Capital		26,256,178
	Total Expenditures	48,795,789

Schedule A
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332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		1,858,997
	Total Revenues	1,858,997

Expenditures

Capital Outlay		1,858,997
	Subtotal	1,858,997
	Total Expenditures	1,858,997

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 BOCC Osceola County
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334 - Transportation Imp Construction Fund

Revenues

Fund Balance		194,726,867
	Total Revenues	<u>194,726,867</u>

Expenditures

Capital Outlay		75,910,501
	Subtotal	<u>75,910,501</u>
Reserves - Capital		118,816,366
	Total Expenditures	<u>194,726,867</u>

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401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		28,037,287
Charges For Services		4,490,554
Miscellaneous Revenues		276,891
Less 5% Statutory Reduction		-1,640,237
	Subtotal	31,164,495
Fund Balance		41,323,096
	Total Revenues	72,487,591

Expenditures

Personal Services		1,510,054
Operating Expenses		24,343,501
Debt Service		21,383
	Subtotal	25,874,938
Transfers Out		819,562
Reserves - Operating		6,926,849
Reserves - Debt		10,692
Reserves - Capital		16,674,708
Reserves - Assigned		20,198,105
Reserves - Restricted		1,982,737
	Total Expenditures	72,487,591

Schedule A
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 BOCC Osceola County
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Budget

407-Osceola Parkway

Revenues

Charges For Services		13,242,969
Miscellaneous Revenues		87,057
Less 5% Statutory Reduction		-666,501
	Subtotal	12,663,525
Fund Balance		45,801,514
	Total Revenues	58,465,039

Expenditures

Personal Services		198,059
Operating Expenses		5,055,377
Capital Outlay		12,540,151
Debt Service		9,219,800
	Subtotal	27,013,387
Transfers Out		107,817
Reserves - Operating		1,429,667
Reserves - Debt		23,859,408
Reserves - Restricted		1,305,500
Reserves - Stability		4,749,260
	Total Expenditures	58,465,039

Schedule A
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 BOCC Osceola County
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501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,503,699
	Subtotal	3,503,699
 Fund Balance		 4,691,796
	Total Revenues	8,195,495

Expenditures

Personal Services		151,771
Operating Expenses		2,636,076
	Subtotal	2,787,847
 Transfers Out		 52,923
Reserves - Operating		24,992
Reserves - Claims		2,458,748
Reserves - Restricted		2,870,985
	Total Expenditures	8,195,495

Schedule A
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 BOCC Osceola County
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502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		3,485,408
	Subtotal	3,485,408
Transfers In		300,000
Fund Balance		8,347,394
	Total Revenues	12,132,802

Expenditures

Personal Services		136,454
Operating Expenses		5,832,435
	Subtotal	5,968,889
Transfers Out		65,320
Reserves - Operating		723,039
Reserves - Claims		47,691
Reserves - Restricted		5,327,863
	Total Expenditures	12,132,802

Schedule A
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 BOCC Osceola County
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Budget

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,303,531
	Subtotal	1,303,531
Fund Balance		1,010,254
	Total Revenues	2,313,785

Expenditures

Personal Services		71,900
Operating Expenses		1,008,875
	Subtotal	1,080,775
Transfers Out		53,337
Reserves - Operating		6,548
Reserves - Claims		1,134,762
Reserves - Restricted		38,363
	Total Expenditures	2,313,785

Schedule A
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504-Health Insurance Internal Service Fund

Revenues

Charges For Services		29,216,740
Miscellaneous Revenues		880,000
Less 5% Statutory Reduction		-44,000
	Subtotal	30,052,740
Fund Balance		6,831,415
	Total Revenues	36,884,155

Expenditures

Personal Services		129,622
Operating Expenses		26,897,540
	Subtotal	27,027,162
Transfers Out		175,970
Reserves - Claims		8,532,183
Reserves - Restricted		1,148,840
	Total Expenditures	36,884,155

Schedule A
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 BOCC Osceola County
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505-Life, LTD, Vol. Life Internal Service Fund

Revenues

Charges For Services		722,950
	Subtotal	722,950
 Fund Balance		 895,583
	Total Revenues	1,618,533

Expenditures

Personal Services		55,889
Operating Expenses		607,689
	Subtotal	663,578
 Transfers Out		 38,923
Reserves - Operating		7,417
Reserves - Claims		908,615
	Total Expenditures	1,618,533

Schedule A
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 BOCC Osceola County
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509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		147,272
	Subtotal	147,272
	Total Revenues	147,272

Expenditures

Personal Services		39,761
Operating Expenses		13,067
Capital Outlay		18,950
Debt Service		23,117
	Subtotal	94,895
Transfers Out		40,818
Reserves - Debt		11,559
	Total Expenditures	147,272

Schedule A
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 BOCC Osceola County
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Budget

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		3,000,994
	Subtotal	3,000,994
Transfers In		44,454
	Total Revenues	3,045,448

Expenditures

Personal Services		1,322,399
Operating Expenses		1,284,159
	Subtotal	2,606,558
Transfers Out		438,890
	Total Expenditures	3,045,448

Schedule A
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 BOCC Osceola County
 Fund Summary

**FY22
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 Recommended
 Budget**

511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		1,901,433
	Subtotal	1,901,433
Transfers In		578,000
Fund Balance		573,468
	Total Revenues	3,052,901

Expenditures

Personal Services		76,972
Operating Expenses		1,776,836
Capital Outlay		1,087,121
	Subtotal	2,940,929
Transfers Out		111,972
	Total Expenditures	3,052,901

GENERAL FUNDS

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Change Between Stages

Adjustments have been made to the General Funds since the Tentative Budget was presented on 9/9/2021. A summary of those changes has been included in front of each of the individual Funds.

GENERAL FUND – FUND GROUP					
	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 210,655,831	\$ 228,538,006	\$ 228,538,006	\$ 0	\$ 17,882,175
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 76,524	\$ 76,524	\$ 0	\$ 0
Other Taxes	\$ 23,957,064	\$ 23,737,725	\$ 23,737,725	\$ 0	\$(219,339)
Permits, Fees & Special Assessments	\$ 5,837,698	\$ 7,340,842	\$ 7,340,842	\$ 0	\$ 1,503,144
Intergovernmental Revenue	\$ 27,359,117	\$ 36,061,428	\$ 36,162,649	\$ 101,221	\$ 8,803,532
Charges For Services	\$ 2,038,713	\$ 2,021,825	\$ 2,021,825	\$ 0	\$(16,888)
Judgment, Fines & Forfeits	\$ 1,365,772	\$ 1,352,548	\$ 1,352,548	\$ 0	\$(13,224)
Miscellaneous Revenues	\$ 3,152,236	\$ 5,446,004	\$ 5,458,004	\$ 12,000	\$ 2,305,768
Less 5% Statutory Reduction	\$(13,702,719)	\$(15,089,440)	\$(15,089,440)	\$ 0	\$(1,386,721)
Subtotal:	\$ 260,740,236	\$ 289,485,462	\$ 289,598,683	\$ 113,221	\$ 28,858,447
Transfers In	\$ 30,586,558	\$ 64,003,744	\$ 27,511,130	\$(36,492,614)	\$(3,075,428)
Other Sources	\$ 3,361,354	\$ 3,835,040	\$ 3,881,768	\$ 46,728	\$ 520,414
Fund Balance	\$ 93,292,164	\$ 142,396,122	\$ 162,708,473	\$ 20,312,351	\$ 69,416,309
REVENUES TOTAL:	\$ 387,980,312	\$ 499,720,368	\$ 483,700,054	\$(16,020,314)	\$ 95,719,742
<u>EXPENDITURES:</u>					
Personal Services	\$ 66,008,021	\$ 70,375,239	\$ 70,375,239	\$ 0	\$ 4,367,218
Operating Expenses	\$ 74,835,367	\$ 135,685,858	\$ 94,770,490	\$(40,915,368)	\$ 19,935,123
Capital Outlay	\$ 10,542,187	\$ 5,500,086	\$ 15,322,312	\$ 9,822,226	\$ 4,780,125
Debt Service	\$ 1,981,166	\$ 2,033,796	\$ 2,033,796	\$ 0	\$ 52,630
Grants and Aids	\$ 5,635,805	\$ 21,471,785	\$ 36,600,707	\$ 15,128,922	\$ 30,964,902
Subtotal:	\$ 159,002,546	\$ 235,066,764	\$ 219,102,544	\$(15,964,220)	\$ 60,099,998
Transfers Out	\$ 161,733,552	\$ 193,084,865	\$ 193,084,865	\$ 0	\$ 31,351,313
Reserves - Operating	\$ 61,635,177	\$ 64,523,274	\$ 64,523,274	\$ 0	\$ 2,888,097
Reserves - Debt	\$ 419,357	\$ 419,357	\$ 419,357	\$ 0	\$ 0
Reserves - Capital	\$ 2,118,723	\$ 2,118,723	\$ 2,118,723	\$ 0	\$ 0
Reserves - Assigned	\$ 1,744,625	\$ 4,042,798	\$ 4,042,798	\$ 0	\$ 2,298,173
Reserves - Stability	\$ 1,326,332	\$ 464,587	\$ 408,493	\$(56,094)	\$(917,839)
EXPENDITURES TOTAL:	\$ 387,980,312	\$ 499,720,368	\$ 483,700,054	\$(16,020,314)	\$ 95,719,742

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 001 – GENERAL FUND

REVENUES

- ✓ Intergovernmental Revenue increased \$101,221 for ongoing Correction JAG grants.
- ✓ Miscellaneous Revenue increased \$12,000 to reflect the actual amount of the agreement between the Clerk of the Circuit Court and Court Administration for Jury Services.
- ✓ Transfers In decreased by \$36M to reflect the change to the ARPA funds process for Revenue Replacement.
- ✓ Other Sources increased \$46,728 for the prior year balance for the PetSmart Charities grant.
- ✓ Fund Balance reflects an increase of \$20,312,351 to account for funding that will be carried forward from the prior Fiscal Year to continue/complete ongoing projects, grants, and CARES Replacement funding which was offset by adjustments based on the change to converting the ARPA funding.

EXPENDITURES

- ✓ Operating Expenses decreased due to the change in the ARPA funds which will be adjusted during FY22 after the second payment is received from the federal government, but also reflects slight adjustments to self-balancing accounts, changes to account for tourism related ARPA activities in Fund 104 – Tourist Development Tax Fund, as well as grant funding.
- ✓ Capital Outlay increased to allocate funding for grants as well as funds for the following projects:
 - CAFM Software Replacement – \$35,625
 - Corrections Rear Gate Improvement – \$60,000
 - Eagle Bay Stormwater Improvements – \$138,378
 - Finance/HR System Upgrade – \$36,811
 - Jail Domestic Hot/Cold Water Piping Replacement – \$2,000,000
 - Jail HVAC Chilled/Hot Water Piping System Replacement – \$4,000,000
 - Jail Storage Building – \$114,800
 - Jail Tile Encapsulation – \$14,132
 - Jail Tile Encapsulation Phase 2 – \$186,777
 - Jail Tile Encapsulation Phase 3 – \$289,495
 - Maintenance & Storage Warehouse – \$110,000
 - Mosquito Control Facility – \$500,000
 - NiftyLift Gas Boom – \$27,300
 - Park/Community Center Site – \$5,438
 - Parks Fleet Vehicles Replacement – \$61,000
 - Parks Tractor – \$115,000
 - Permit Office Renovation – \$601,387
 - SENSES Park Sunshades – \$146,584

- Sheriff's Admin Automatic Transfer Switch – \$42,772
- Sheriff's Admin Building Data Center – \$1,196,000
- Soil & Water Fleet Vehicles Replacement – \$53,500
- Specialized Tools – \$3,037
- ✓ Grants & Aids reflects an increase for the PetSmart Charities grant mentioned above, as well as the remaining CARES Replacement funding.
- ✓ Reserves were adjusted as needed to balance the Fund.

001-GENERAL FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 210,655,831	\$ 228,538,006	\$ 228,538,006	\$ 0	\$ 17,882,175
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 76,524	\$ 76,524	\$ 0	\$ 0
Other Taxes	\$ 23,957,064	\$ 23,737,725	\$ 23,737,725	\$ 0	\$(219,339)
Permits, Fees & Special Assessments	\$ 5,837,698	\$ 7,340,842	\$ 7,340,842	\$ 0	\$ 1,503,144
Intergovernmental Revenue	\$ 27,359,117	\$ 36,061,428	\$ 36,162,649	\$ 101,221	\$ 8,803,532
Charges For Services	\$ 2,038,713	\$ 2,021,825	\$ 2,021,825	\$ 0	\$(16,888)
Judgment, Fines & Forfeits	\$ 1,365,772	\$ 1,352,548	\$ 1,352,548	\$ 0	\$(13,224)
Miscellaneous Revenues	\$ 3,152,236	\$ 5,446,004	\$ 5,458,004	\$ 12,000	\$ 2,305,768
Less 5% Statutory Reduction	\$(13,702,719)	\$(15,089,440)	\$(15,089,440)	\$ 0	\$(1,386,721)
Subtotal:	\$ 260,740,236	\$ 289,485,462	\$ 289,598,683	\$ 113,221	\$ 28,858,447
Transfers In	\$ 12,355,111	\$ 48,792,686	\$ 12,300,072	\$(36,492,614)	\$(55,039)
Other Sources	\$ 3,361,354	\$ 3,835,040	\$ 3,881,768	\$ 46,728	\$ 520,414
Fund Balance	\$ 93,292,164	\$ 142,396,122	\$ 162,708,473	\$ 20,312,351	\$ 69,416,309
REVENUES TOTAL:	\$ 369,748,865	\$ 484,509,310	\$ 468,488,996	\$(16,020,314)	\$ 98,740,131
EXPENDITURES:					
Personal Services	\$ 66,008,021	\$ 70,375,239	\$ 70,375,239	\$ 0	\$ 4,367,218
Operating Expenses	\$ 74,835,367	\$ 135,685,858	\$ 94,770,490	\$(40,915,368)	\$ 19,935,123
Capital Outlay	\$ 10,542,187	\$ 5,500,086	\$ 15,322,312	\$ 9,822,226	\$ 4,780,125
Debt Service	\$ 1,981,166	\$ 2,033,796	\$ 2,033,796	\$ 0	\$ 52,630
Grants and Aids	\$ 5,635,805	\$ 21,471,785	\$ 36,600,707	\$ 15,128,922	\$ 30,964,902
Subtotal:	\$ 159,002,546	\$ 235,066,764	\$ 219,102,544	\$(15,964,220)	\$ 60,099,998
Transfers Out	\$ 143,502,105	\$ 177,873,807	\$ 177,873,807	\$ 0	\$ 34,371,702
Reserves - Operating	\$ 61,635,177	\$ 64,523,274	\$ 64,523,274	\$ 0	\$ 2,888,097
Reserves - Debt	\$ 419,357	\$ 419,357	\$ 419,357	\$ 0	\$ 0
Reserves - Capital	\$ 2,118,723	\$ 2,118,723	\$ 2,118,723	\$ 0	\$ 0
Reserves - Assigned	\$ 1,744,625	\$ 4,042,798	\$ 4,042,798	\$ 0	\$ 2,298,173
Reserves - Stability	\$ 1,326,332	\$ 464,587	\$ 408,493	\$(56,094)	\$(917,839)
EXPENDITURES TOTAL:	\$ 369,748,865	\$ 484,509,310	\$ 468,488,996	\$(16,020,314)	\$ 98,740,131

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

010-DESIGNATED AD VALOREM TAX SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 18,231,447	\$ 15,211,058	\$ 15,211,058	\$ 0	\$(3,020,389)
REVENUES TOTAL:	\$ 18,231,447	\$ 15,211,058	\$ 15,211,058	\$ 0	\$(3,020,389)
<u>EXPENDITURES:</u>					
Transfers Out	\$ 18,231,447	\$ 15,211,058	\$ 15,211,058	\$ 0	\$(3,020,389)
EXPENDITURES TOTAL:	\$ 18,231,447	\$ 15,211,058	\$ 15,211,058	\$ 0	\$(3,020,389)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

SPECIAL REVENUE FUNDS

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Changes Between Stages

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 9/9/2021. A summary of those changes has been included in front of each of the individual Funds.

SPECIAL REVENUE FUND GROUP					
	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 38,563,877	\$ 41,780,547	\$ 41,780,547	\$ 0	\$ 3,216,670
PY Delinquent Ad Valorem Tax	\$ 6,500	\$ 6,700	\$ 6,700	\$ 0	\$ 200
Other Taxes	\$ 50,606,180	\$ 52,434,066	\$ 52,434,066	\$ 0	\$ 1,827,886
Permits, Fees & Special Assessments	\$ 91,570,681	\$ 106,312,640	\$ 106,312,640	\$ 0	\$ 14,741,959
Intergovernmental Revenue	\$ 112,460,844	\$ 108,978,785	\$ 135,077,338	\$ 26,098,553	\$ 22,616,494
Charges For Services	\$ 16,493,914	\$ 19,804,373	\$ 19,804,373	\$ 0	\$ 3,310,459
Judgment, Fines & Forfeits	\$ 1,228,531	\$ 1,113,935	\$ 1,113,935	\$ 0	\$(114,596)
Miscellaneous Revenues	\$ 4,930,126	\$ 4,359,943	\$ 4,375,373	\$ 15,430	\$(554,753)
Less 5% Statutory Reduction	\$(10,480,587)	\$(11,635,943)	\$(11,636,714)	\$(771)	\$(1,156,127)
Subtotal:	\$ 305,380,066	\$ 323,155,046	\$ 349,268,258	\$ 26,113,212	\$ 43,888,192
Transfers In	\$ 40,506,365	\$ 39,826,137	\$ 39,826,137	\$ 0	\$(680,228)
Other Sources	\$ 1,561,392	\$ 3,587,338	\$ 4,004,184	\$ 416,846	\$ 2,442,792
Fund Balance	\$ 241,623,728	\$ 222,252,634	\$ 329,822,220	\$ 107,569,586	\$ 88,198,492
REVENUES TOTAL:	\$ 589,071,551	\$ 588,821,155	\$ 722,920,799	\$ 134,099,644	\$ 133,849,248
<u>EXPENDITURES:</u>					
Personal Services	\$ 70,101,583	\$ 72,851,275	\$ 78,292,968	\$ 5,441,693	\$ 8,191,385
Operating Expenses	\$ 188,378,083	\$ 149,704,648	\$ 191,203,335	\$ 41,498,687	\$ 2,825,252
Capital Outlay	\$ 97,567,890	\$ 97,762,146	\$ 215,852,192	\$ 118,090,046	\$ 118,284,302
Debt Service	\$ 5,071,506	\$ 5,433,664	\$ 5,433,664	\$ 0	\$ 362,158
Grants and Aids	\$ 14,461,887	\$ 11,315,277	\$ 16,745,183	\$ 5,429,906	\$ 2,283,296
Subtotal:	\$ 375,580,949	\$ 337,067,010	\$ 507,527,342	\$ 170,460,332	\$ 131,946,393
Transfers Out	\$ 36,765,115	\$ 87,904,830	\$ 51,544,142	\$(36,360,688)	\$ 14,779,027
Reserves - Operating	\$ 47,803,976	\$ 51,832,154	\$ 51,832,154	\$ 0	\$ 4,028,178
Reserves - Debt	\$ 3,899,422	\$ 4,026,799	\$ 4,026,799	\$ 0	\$ 127,377
Reserves - Capital	\$ 96,536,709	\$ 70,881,548	\$ 70,881,548	\$ 0	\$(25,655,161)
Reserves - Assigned	\$ 0	\$ 3,379,565	\$ 3,379,565	\$ 0	\$ 3,379,565
Reserves - Restricted	\$ 11,407,519	\$ 12,047,604	\$ 12,047,604	\$ 0	\$ 640,085
Reserves - Stability	\$ 17,077,861	\$ 21,681,645	\$ 21,681,645	\$ 0	\$ 4,603,784
EXPENDITURES TOTAL:	\$ 589,071,551	\$ 588,821,155	\$ 722,920,799	\$ 134,099,644	\$ 133,849,248

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Recommended Final - FY22 Tentative)

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$ 7,394,403	\$ 6,346,866	\$ 6,346,866	\$ 0	\$(1,047,537)
REVENUES TOTAL:	\$ 7,394,403	\$ 6,346,866	\$ 6,346,866	\$ 0	\$(1,047,537)
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 7,051,354	\$ 6,003,817	\$ 6,003,817	\$ 0	\$(1,047,537)
EXPENDITURES TOTAL:	\$ 7,394,403	\$ 6,346,866	\$ 6,346,866	\$ 0	\$(1,047,537)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 102 – TRANSPORTATION TRUST FUND

REVENUES

- ✓ Fund Balance increased \$92,737 primarily to account for funding that will be carried from the prior fiscal year to continue/complete projects.

EXPENDITURES

- ✓ The budget for Capital Outlay reflects the following projects:
 - Laminator Sign Shop - \$28,000
 - Silk Screen System - \$40,000
 - Yard 1 Propane Site - \$24,737

102-TRANSPORTATION TRUST FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 7,984,675	\$ 8,422,919	\$ 8,422,919	\$ 0	\$ 438,244
Permits, Fees & Special Assessments	\$ 242,790	\$ 336,361	\$ 336,361	\$ 0	\$ 93,571
Intergovernmental Revenue	\$ 1,965,415	\$ 1,987,076	\$ 1,987,076	\$ 0	\$ 21,661
Charges For Services	\$ 558,026	\$ 460,481	\$ 460,481	\$ 0	\$(97,545)
Miscellaneous Revenues	\$ 83,971	\$ 48,714	\$ 48,714	\$ 0	\$(35,257)
Less 5% Statutory Reduction	\$(541,745)	\$(562,777)	\$(562,777)	\$ 0	\$(21,032)
Subtotal:	\$ 10,293,132	\$ 10,692,774	\$ 10,692,774	\$ 0	\$ 399,642
Transfers In	\$ 18,246,589	\$ 15,226,148	\$ 15,226,148	\$ 0	\$(3,020,441)
Other Sources	\$ 35,000	\$ 213,100	\$ 213,100	\$ 0	\$ 178,100
Fund Balance	\$ 1,169,651	\$ 7,005,003	\$ 7,097,740	\$ 92,737	\$ 5,928,089
REVENUES TOTAL:	\$ 29,744,372	\$ 33,137,025	\$ 33,229,762	\$ 92,737	\$ 3,485,390
EXPENDITURES:					
Personal Services	\$ 11,949,406	\$ 12,912,129	\$ 12,912,129	\$ 0	\$ 962,723
Operating Expenses	\$ 12,450,664	\$ 13,187,674	\$ 13,187,674	\$ 0	\$ 737,010
Capital Outlay	\$ 454,364	\$ 371,600	\$ 464,337	\$ 92,737	\$ 9,973
Debt Service	\$ 1,411,033	\$ 1,418,146	\$ 1,418,146	\$ 0	\$ 7,113
Subtotal:	\$ 26,265,467	\$ 27,889,549	\$ 27,982,286	\$ 92,737	\$ 1,716,819
Transfers Out	\$ 2,087,988	\$ 2,357,059	\$ 2,357,059	\$ 0	\$ 269,071
Reserves - Debt	\$ 1,390,917	\$ 1,390,417	\$ 1,390,417	\$ 0	\$(500)
Reserves - Assigned	\$ 0	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 1,500,000
EXPENDITURES TOTAL:	\$ 29,744,372	\$ 33,137,025	\$ 33,229,762	\$ 92,737	\$ 3,485,390

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 74,526	\$ 70,879	\$ 70,879	\$ 0	\$(3,647)
<u>Less 5% Statutory Reduction</u>	<u>\$(3,726)</u>	<u>\$(3,544)</u>	<u>\$(3,544)</u>	<u>\$ 0</u>	<u>\$ 182</u>
Subtotal:	\$ 70,800	\$ 67,335	\$ 67,335	\$ 0	\$(3,465)
<u>Fund Balance</u>	<u>\$ 7,140</u>	<u>\$ 5,754</u>	<u>\$ 5,754</u>	<u>\$ 0</u>	<u>\$(1,386)</u>
REVENUES TOTAL:	<u>\$ 77,940</u>	<u>\$ 73,089</u>	<u>\$ 73,089</u>	<u>\$ 0</u>	<u>\$(4,851)</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 77,940</u>	<u>\$ 73,089</u>	<u>\$ 73,089</u>	<u>\$ 0</u>	<u>\$(4,851)</u>
EXPENDITURES TOTAL:	<u>\$ 77,940</u>	<u>\$ 73,089</u>	<u>\$ 73,089</u>	<u>\$ 0</u>	<u>\$(4,851)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 104 – TOURIST DEVELOPMENT TAX FUND

REVENUES

- ✓ Other Sources reflects an increase of \$52,000 to account for re-establishing a prior year Osceola Heritage Park (OHP) Fleet Vehicle Replacement.
- ✓ Fund Balance reflects an increase of \$6,936,810 of which \$5M (\$3M for Experience Kissimmee and \$2M to begin the planning phase for the performing arts center) is related to the revenue replacement adjustments for the ARPA funds; the remaining increase (\$1.9M) is due to accounting for ongoing funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ Operating Expenses increased to account for the ARPA funding for Tourism Recovery.
- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Lake Cypress Parking - \$76,751
 - OHP - Arena & Event Exhaust Fan Upgrades - \$254,470
 - OHP - Fleet Vehicle Replacement - \$52,000
 - OHP - Heritage Club Upgrade - \$33,669
 - OHP - Lobby Lighting System - \$905,690
 - OHP - Point of Sale System - \$180,000
 - OHP - Replacement Fire Alarms - \$486,230

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 23,887,649	\$ 24,508,881	\$ 24,508,881	\$ 0	\$ 621,232
Charges For Services	\$ 1,888,115	\$ 2,399,713	\$ 2,399,713	\$ 0	\$ 511,598
Miscellaneous Revenues	\$ 296,980	\$ 573,980	\$ 573,980	\$ 0	\$ 277,000
Less 5% Statutory Reduction	<u>\$(1,303,637)</u>	<u>\$(1,374,129)</u>	<u>\$(1,374,129)</u>	\$ 0	<u>\$(70,492)</u>
Subtotal:	\$ 24,769,107	\$ 26,108,445	\$ 26,108,445	\$ 0	\$ 1,339,338
Other Sources	\$ 200,273	\$ 203,273	\$ 255,273	\$ 52,000	\$ 55,000
Fund Balance	<u>\$ 25,882,797</u>	<u>\$ 25,112,782</u>	<u>\$ 32,049,592</u>	<u>\$ 6,936,810</u>	<u>\$ 6,166,795</u>
REVENUES TOTAL:	<u>\$ 50,852,177</u>	<u>\$ 51,424,500</u>	<u>\$ 58,413,310</u>	<u>\$ 6,988,810</u>	<u>\$ 7,561,133</u>
EXPENDITURES:					
Personal Services	\$ 1,888,590	\$ 1,959,980	\$ 1,959,980	\$ 0	\$ 71,390
Operating Expenses	\$ 23,592,836	\$ 22,545,083	\$ 27,545,083	\$ 5,000,000	\$ 3,952,247
Capital Outlay	\$ 6,641,473	\$ 582,014	\$ 2,570,824	\$ 1,988,810	\$(4,070,649)
Grants and Aids	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 32,289,566	\$ 25,253,744	\$ 32,242,554	\$ 6,988,810	\$(47,012)
Transfers Out	\$ 5,454,872	\$ 4,779,931	\$ 4,779,931	\$ 0	\$(674,941)
Reserves - Operating	\$ 11,840,633	\$ 15,427,350	\$ 15,427,350	\$ 0	\$ 3,586,717
Reserves - Assigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserves - Stability	<u>\$ 1,267,106</u>	<u>\$ 5,963,475</u>	<u>\$ 5,963,475</u>	<u>\$ 0</u>	<u>\$ 4,696,369</u>
EXPENDITURES TOTAL:	<u>\$ 50,852,177</u>	<u>\$ 51,424,500</u>	<u>\$ 58,413,310</u>	<u>\$ 6,988,810</u>	<u>\$ 7,561,133</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 5,971,912	\$ 6,127,220	\$ 6,127,220	\$ 0	\$ 155,308
Miscellaneous Revenues	\$ 119,873	\$ 119,873	\$ 119,873	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(304,589)</u>	<u>\$(312,355)</u>	<u>\$(312,355)</u>	<u>\$ 0</u>	<u>\$(7,766)</u>
Subtotal:	\$ 5,787,196	\$ 5,934,738	\$ 5,934,738	\$ 0	\$ 147,542
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 9,573,460</u>	<u>\$ 9,279,977</u>	<u>\$ 9,279,977</u>	<u>\$ 0</u>	<u>\$(293,483)</u>
REVENUES TOTAL:	<u>\$ 15,407,805</u>	<u>\$ 15,261,864</u>	<u>\$ 15,261,864</u>	<u>\$ 0</u>	<u>\$(145,941)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 2,561,951</u>	<u>\$ 2,720,485</u>	<u>\$ 2,720,485</u>	<u>\$ 0</u>	<u>\$ 158,534</u>
Subtotal:	\$ 2,561,951	\$ 2,720,485	\$ 2,720,485	\$ 0	\$ 158,534
Transfers Out	\$ 3,696,626	\$ 4,314,994	\$ 4,314,994	\$ 0	\$ 618,368
Reserves - Operating	\$ 4,444,809	\$ 4,578,559	\$ 4,578,559	\$ 0	\$ 133,750
<u>Reserves - Stability</u>	<u>\$ 4,704,419</u>	<u>\$ 3,647,826</u>	<u>\$ 3,647,826</u>	<u>\$ 0</u>	<u>\$(1,056,593)</u>
EXPENDITURES TOTAL:	<u>\$ 15,407,805</u>	<u>\$ 15,261,864</u>	<u>\$ 15,261,864</u>	<u>\$ 0</u>	<u>\$(145,941)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 5,971,912	\$ 6,127,220	\$ 6,127,220	\$ 0	\$ 155,308
Miscellaneous Revenues	\$ 64,170	\$ 64,170	\$ 64,170	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(301,804)</u>	<u>\$(309,570)</u>	<u>\$(309,570)</u>	<u>\$ 0</u>	<u>\$(7,766)</u>
Subtotal:	\$ 5,734,278	\$ 5,881,820	\$ 5,881,820	\$ 0	\$ 147,542
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 5,816,527</u>	<u>\$ 3,789,222</u>	<u>\$ 3,789,222</u>	<u>\$ 0</u>	<u>\$(2,027,305)</u>
REVENUES TOTAL:	<u>\$ 11,597,954</u>	<u>\$ 9,718,191</u>	<u>\$ 9,718,191</u>	<u>\$ 0</u>	<u>\$(1,879,763)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 6,605,994</u>	<u>\$ 5,989,528</u>	<u>\$ 5,989,528</u>	<u>\$ 0</u>	<u>\$(616,466)</u>
Subtotal:	\$ 6,605,994	\$ 5,989,528	\$ 5,989,528	\$ 0	\$(616,466)
Transfers Out	\$ 256,219	\$ 149,561	\$ 149,561	\$ 0	\$(106,658)
Reserves - Operating	\$ 3,479,386	\$ 2,915,457	\$ 2,915,457	\$ 0	\$(563,929)
<u>Reserves - Stability</u>	<u>\$ 1,256,355</u>	<u>\$ 663,645</u>	<u>\$ 663,645</u>	<u>\$ 0</u>	<u>\$(592,710)</u>
EXPENDITURES TOTAL:	<u>\$ 11,597,954</u>	<u>\$ 9,718,191</u>	<u>\$ 9,718,191</u>	<u>\$ 0</u>	<u>\$(1,879,763)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

107-LIBRARY DISTRICT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 9,470,631	\$ 10,272,960	\$ 10,272,960	\$ 0	\$ 802,329
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 124,417	\$ 156,543	\$ 156,543	\$ 0	\$ 32,126
Charges For Services	\$ 57,207	\$ 58,135	\$ 58,135	\$ 0	\$ 928
Judgment, Fines & Forfeits	\$ 35,000	\$ 20,000	\$ 20,000	\$ 0	\$(15,000)
Miscellaneous Revenues	\$ 197,407	\$ 76,970	\$ 76,970	\$ 0	\$(120,437)
Less 5% Statutory Reduction	\$(487,930)	\$(521,336)	\$(521,336)	\$ 0	\$(33,406)
Subtotal:	\$ 9,398,732	\$ 10,065,272	\$ 10,065,272	\$ 0	\$ 666,540
Fund Balance	\$ 3,592,829	\$ 5,333,524	\$ 5,333,524	\$ 0	\$ 1,740,695
REVENUES TOTAL:	\$ 12,991,561	\$ 15,398,796	\$ 15,398,796	\$ 0	\$ 2,407,235
EXPENDITURES:					
Personal Services	\$ 61,717	\$ 63,976	\$ 63,976	\$ 0	\$ 2,259
Operating Expenses	\$ 6,539,985	\$ 6,630,603	\$ 6,630,603	\$ 0	\$ 90,618
Capital Outlay	\$ 250,654	\$ 298,141	\$ 298,141	\$ 0	\$ 47,487
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
Subtotal:	\$ 7,410,148	\$ 7,550,512	\$ 7,550,512	\$ 0	\$ 140,364
Transfers Out	\$ 477,354	\$ 639,346	\$ 639,346	\$ 0	\$ 161,992
Reserves - Operating	\$ 1,179,843	\$ 1,955,713	\$ 1,955,713	\$ 0	\$ 775,870
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 3,645,320	\$ 4,974,329	\$ 4,974,329	\$ 0	\$ 1,329,009
EXPENDITURES TOTAL:	\$ 12,991,561	\$ 15,398,796	\$ 15,398,796	\$ 0	\$ 2,407,235

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$ 8,264	\$ 2,500	\$ 2,500	\$ 0	\$(5,764)
<u>Less 5% Statutory Reduction</u>	<u>\$(413)</u>	<u>\$(125)</u>	<u>\$(125)</u>	<u>\$ 0</u>	<u>\$ 288</u>
Subtotal:	\$ 7,851	\$ 2,375	\$ 2,375	\$ 0	\$(5,476)
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 636,187</u>	<u>\$ 636,187</u>	<u>\$ 636,187</u>	<u>\$ 0</u>	<u>\$ 0</u>
REVENUES TOTAL:	<u>\$ 671,705</u>	<u>\$ 666,229</u>	<u>\$ 666,229</u>	<u>\$ 0</u>	<u>\$(5,476)</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 671,705</u>	<u>\$ 666,229</u>	<u>\$ 666,229</u>	<u>\$ 0</u>	<u>\$(5,476)</u>
EXPENDITURES TOTAL:	<u>\$ 671,705</u>	<u>\$ 666,229</u>	<u>\$ 666,229</u>	<u>\$ 0</u>	<u>\$(5,476)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

111-(SHIP) STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 1,194,921	\$ 1,728,744	\$ 1,728,744	\$ 0	\$ 533,823
Charges For Services	\$ 6,000	\$ 0	\$ 0	\$ 0	\$(6,000)
<u>Less 5% Statutory Reduction</u>	<u>\$(300)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 300</u>
Subtotal:	\$ 1,200,621	\$ 1,728,744	\$ 1,728,744	\$ 0	\$ 528,123
<u>Fund Balance</u>	<u>\$ 945,781</u>	<u>\$ 655,862</u>	<u>\$ 655,862</u>	<u>\$ 0</u>	<u>\$(289,919)</u>
REVENUES TOTAL:	<u>\$ 2,146,402</u>	<u>\$ 2,384,606</u>	<u>\$ 2,384,606</u>	<u>\$ 0</u>	<u>\$ 238,204</u>
<u>EXPENDITURES:</u>					
Personal Services	\$ 103,159	\$ 55,641	\$ 55,641	\$ 0	\$(47,518)
Operating Expenses	\$ 2,039,243	\$ 2,328,965	\$ 2,328,965	\$ 0	\$ 289,722
<u>Capital Outlay</u>	<u>\$ 4,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,000)</u>
Subtotal:	\$ 2,146,402	\$ 2,384,606	\$ 2,384,606	\$ 0	\$ 238,204
EXPENDITURES TOTAL:	<u>\$ 2,146,402</u>	<u>\$ 2,384,606</u>	<u>\$ 2,384,606</u>	<u>\$ 0</u>	<u>\$ 238,204</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Intergovernmental Revenue	\$ 1,494,073	\$ 1,616,884	\$ 1,616,884	\$ 0	\$ 122,811
Charges For Services	\$ 83,809	\$ 111,835	\$ 111,835	\$ 0	\$ 28,026
Miscellaneous Revenues	\$ 19,109	\$ 8,018	\$ 8,018	\$ 0	\$(11,091)
<u>Less 5% Statutory Reduction</u>	<u>\$(79,850)</u>	<u>\$(86,837)</u>	<u>\$(86,837)</u>	<u>\$ 0</u>	<u>\$(6,987)</u>
Subtotal:	\$ 1,517,141	\$ 1,649,900	\$ 1,649,900	\$ 0	\$ 132,759
<u>Fund Balance</u>	<u>\$ 2,600,311</u>	<u>\$ 2,448,742</u>	<u>\$ 2,448,742</u>	<u>\$ 0</u>	<u>\$(151,569)</u>
REVENUES TOTAL:	<u>\$ 4,117,452</u>	<u>\$ 4,098,642</u>	<u>\$ 4,098,642</u>	<u>\$ 0</u>	<u>\$(18,810)</u>
EXPENDITURES:					
Transfers Out	\$ 2,159,327	\$ 2,068,678	\$ 2,068,678	\$ 0	\$(90,649)
Reserves - Operating	\$ 275,520	\$ 275,520	\$ 275,520	\$ 0	\$ 0
<u>Reserves - Capital</u>	<u>\$ 1,682,605</u>	<u>\$ 1,754,444</u>	<u>\$ 1,754,444</u>	<u>\$ 0</u>	<u>\$ 71,839</u>
EXPENDITURES TOTAL:	<u>\$ 4,117,452</u>	<u>\$ 4,098,642</u>	<u>\$ 4,098,642</u>	<u>\$ 0</u>	<u>\$(18,810)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

113-BUENAVENTURA LAKES MSBU SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)
REVENUES TOTAL:	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)
Subtotal:	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)
EXPENDITURES TOTAL:	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 115 – COURT FACILITIES FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$276,499 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Admin Bldg. 3rd Floor Public Defender Reconfiguration - \$21,302
 - Courthouse - Bi-Directional Amplifier System - \$69,485
 - Courthouse - Clerk of the Court Office Reconfiguration (Court Functions) - \$82,000
 - Courthouse Improvement - \$103,712

115-COURT FACILITIES FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 917,200	\$ 1,326,253	\$ 1,326,253	\$ 0	\$ 409,053
Miscellaneous Revenues	\$ 85,527	\$ 85,527	\$ 85,527	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(50,136)	\$(70,589)	\$(70,589)	\$ 0	\$(20,453)
Subtotal:	\$ 952,591	\$ 1,341,191	\$ 1,341,191	\$ 0	\$ 388,600
Fund Balance	\$ 11,504,851	\$ 11,489,090	\$ 11,765,589	\$ 276,499	\$ 260,738
REVENUES TOTAL:	\$ 12,457,442	\$ 12,830,281	\$ 13,106,780	\$ 276,499	\$ 649,338
EXPENDITURES:					
Operating Expenses	\$ 378,700	\$ 564,700	\$ 564,700	\$ 0	\$ 186,000
Capital Outlay	\$ 723,530	\$ 1,110,000	\$ 1,386,499	\$ 276,499	\$ 662,969
Subtotal:	\$ 1,102,230	\$ 1,674,700	\$ 1,951,199	\$ 276,499	\$ 848,969
Transfers Out	\$ 606,605	\$ 628,603	\$ 628,603	\$ 0	\$ 21,998
Reserves - Operating	\$ 18,120	\$ 318,214	\$ 318,214	\$ 0	\$ 300,094
Reserves - Capital	\$ 10,730,487	\$ 10,208,764	\$ 10,208,764	\$ 0	\$(521,723)
EXPENDITURES TOTAL:	\$ 12,457,442	\$ 12,830,281	\$ 13,106,780	\$ 276,499	\$ 649,338

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
<u>Intergovernmental Revenue</u>	\$ 324,471	\$ 344,513	\$ 344,513	\$ 0	\$ 20,042
Subtotal:	\$ 324,471	\$ 344,513	\$ 344,513	\$ 0	\$ 20,042
<u>Fund Balance</u>	\$ 33,226	\$ 47,875	\$ 47,875	\$ 0	\$ 14,649
REVENUES TOTAL:	\$ 357,697	\$ 392,388	\$ 392,388	\$ 0	\$ 34,691
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	\$ 357,697	\$ 392,388	\$ 392,388	\$ 0	\$ 34,691
Subtotal:	\$ 357,697	\$ 392,388	\$ 392,388	\$ 0	\$ 34,691
EXPENDITURES TOTAL:	\$ 357,697	\$ 392,388	\$ 392,388	\$ 0	\$ 34,691

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 2,059,630	\$ 2,232,657	\$ 2,232,657	\$ 0	\$ 173,027
Miscellaneous Revenues	\$ 155,618	\$ 132,431	\$ 132,431	\$ 0	\$(23,187)
Less 5% Statutory Reduction	\$(110,762)	\$(118,254)	\$(118,254)	\$ 0	\$(7,492)
Subtotal:	\$ 2,104,486	\$ 2,246,834	\$ 2,246,834	\$ 0	\$ 142,348
Fund Balance	\$ 3,344,354	\$ 4,279,011	\$ 4,279,011	\$ 0	\$ 934,657
REVENUES TOTAL:	\$ 5,448,840	\$ 6,525,845	\$ 6,525,845	\$ 0	\$ 1,077,005
EXPENDITURES:					
Personal Services	\$ 342,100	\$ 347,725	\$ 347,725	\$ 0	\$ 5,625
Operating Expenses	\$ 713,416	\$ 748,322	\$ 748,322	\$ 0	\$ 34,906
Capital Outlay	\$ 340,814	\$ 0	\$ 0	\$ 0	\$(340,814)
Debt Service	\$ 3,888	\$ 3,888	\$ 3,888	\$ 0	\$ 0
Subtotal:	\$ 1,400,218	\$ 1,099,935	\$ 1,099,935	\$ 0	\$(300,283)
Transfers Out	\$ 165,681	\$ 167,974	\$ 167,974	\$ 0	\$ 2,293
Reserves - Operating	\$ 455,302	\$ 447,520	\$ 447,520	\$ 0	\$(7,782)
Reserves - Debt	\$ 1,944	\$ 1,944	\$ 1,944	\$ 0	\$ 0
Reserves - Restricted	\$ 3,425,695	\$ 4,808,472	\$ 4,808,472	\$ 0	\$ 1,382,777
EXPENDITURES TOTAL:	\$ 5,448,840	\$ 6,525,845	\$ 6,525,845	\$ 0	\$ 1,077,005

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

128-SUBDIVISION POND MSBU SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 911,047	\$ 1,050,450	\$ 1,050,450	\$ 0	\$ 139,403
<u>Less 5% Statutory Reduction</u>	<u>\$(45,557)</u>	<u>\$(52,528)</u>	<u>\$(52,528)</u>	<u>\$ 0</u>	<u>\$(6,971)</u>
Subtotal:	\$ 865,490	\$ 997,922	\$ 997,922	\$ 0	\$ 132,432
<u>Fund Balance</u>	<u>\$ 489,303</u>	<u>\$ 599,849</u>	<u>\$ 599,849</u>	<u>\$ 0</u>	<u>\$ 110,546</u>
REVENUES TOTAL:	<u>\$ 1,354,793</u>	<u>\$ 1,597,771</u>	<u>\$ 1,597,771</u>	<u>\$ 0</u>	<u>\$ 242,978</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 986,380</u>	<u>\$ 1,214,178</u>	<u>\$ 1,214,178</u>	<u>\$ 0</u>	<u>\$ 227,798</u>
Subtotal:	\$ 986,380	\$ 1,214,178	\$ 1,214,178	\$ 0	\$ 227,798
<u>Transfers Out</u>	<u>\$ 368,413</u>	<u>\$ 383,593</u>	<u>\$ 383,593</u>	<u>\$ 0</u>	<u>\$ 15,180</u>
EXPENDITURES TOTAL:	<u>\$ 1,354,793</u>	<u>\$ 1,597,771</u>	<u>\$ 1,597,771</u>	<u>\$ 0</u>	<u>\$ 242,978</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

129-STREET LIGHTING MSBU SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 260,846	\$ 288,262	\$ 288,262	\$ 0	\$ 27,416
<u>Less 5% Statutory Reduction</u>	<u>\$(13,041)</u>	<u>\$(14,416)</u>	<u>\$(14,416)</u>	<u>\$ 0</u>	<u>\$(1,375)</u>
Subtotal:	\$ 247,805	\$ 273,846	\$ 273,846	\$ 0	\$ 26,041
<u>Fund Balance</u>	<u>\$ 217,311</u>	<u>\$ 141,454</u>	<u>\$ 141,454</u>	<u>\$ 0</u>	<u>\$(75,857)</u>
REVENUES TOTAL:	<u>\$ 465,116</u>	<u>\$ 415,300</u>	<u>\$ 415,300</u>	<u>\$ 0</u>	<u>\$(49,816)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 407,157</u>	<u>\$ 351,822</u>	<u>\$ 351,822</u>	<u>\$ 0</u>	<u>\$(55,335)</u>
Subtotal:	\$ 407,157	\$ 351,822	\$ 351,822	\$ 0	\$(55,335)
<u>Transfers Out</u>	<u>\$ 57,959</u>	<u>\$ 63,478</u>	<u>\$ 63,478</u>	<u>\$ 0</u>	<u>\$ 5,519</u>
EXPENDITURES TOTAL:	<u>\$ 465,116</u>	<u>\$ 415,300</u>	<u>\$ 415,300</u>	<u>\$ 0</u>	<u>\$(49,816)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 926,641	\$ 1,176,456	\$ 1,176,456	\$ 0	\$ 249,815
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(46,557)	\$(59,048)	\$(59,048)	\$ 0	\$(12,491)
Subtotal:	\$ 884,584	\$ 1,121,908	\$ 1,121,908	\$ 0	\$ 237,324
Transfers In	\$ 104,937	\$ 0	\$ 0	\$ 0	\$(104,937)
Fund Balance	\$ 433,427	\$ 686,645	\$ 686,645	\$ 0	\$ 253,218
REVENUES TOTAL:	\$ 1,422,948	\$ 1,808,553	\$ 1,808,553	\$ 0	\$ 385,605
EXPENDITURES:					
Personal Services	\$ 518,422	\$ 522,066	\$ 522,066	\$ 0	\$ 3,644
Operating Expenses	\$ 653,442	\$ 706,459	\$ 706,459	\$ 0	\$ 53,017
Capital Outlay	\$ 171,000	\$ 174,600	\$ 174,600	\$ 0	\$ 3,600
Subtotal:	\$ 1,342,864	\$ 1,403,125	\$ 1,403,125	\$ 0	\$ 60,261
Transfers Out	\$ 80,084	\$ 90,352	\$ 90,352	\$ 0	\$ 10,268
Reserves - Operating	\$ 0	\$ 315,076	\$ 315,076	\$ 0	\$ 315,076
EXPENDITURES TOTAL:	\$ 1,422,948	\$ 1,808,553	\$ 1,808,553	\$ 0	\$ 385,605

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

134-COUNTYWIDE FIRE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 25,606,162	\$ 27,860,253	\$ 27,860,253	\$ 0	\$ 2,254,091
PY Delinquent Ad Valorem Tax	\$ 4,500	\$ 4,700	\$ 4,700	\$ 0	\$ 200
Permits, Fees & Special Assessments	\$ 41,428,207	\$ 42,893,193	\$ 42,893,193	\$ 0	\$ 1,464,986
Intergovernmental Revenue	\$ 0	\$ 98,000	\$ 98,000	\$ 0	\$ 98,000
Charges For Services	\$ 10,978,561	\$ 13,118,678	\$ 13,118,678	\$ 0	\$ 2,140,117
Miscellaneous Revenues	\$ 1,898,141	\$ 1,317,137	\$ 1,317,137	\$ 0	\$(581,004)
Less 5% Statutory Reduction	\$(3,995,779)	\$(4,264,598)	\$(4,264,598)	\$ 0	\$(268,819)
Subtotal:	\$ 75,919,792	\$ 81,027,363	\$ 81,027,363	\$ 0	\$ 5,107,571
Transfers In	\$ 4,786,055	\$ 4,846,506	\$ 4,846,506	\$ 0	\$ 60,451
Fund Balance	\$ 26,831,356	\$ 36,277,578	\$ 36,277,578	\$ 0	\$ 9,446,222
REVENUES TOTAL:	\$ 107,537,203	\$ 122,151,447	\$ 122,151,447	\$ 0	\$ 14,614,244
EXPENDITURES:					
Personal Services	\$ 45,824,588	\$ 46,426,958	\$ 46,426,958	\$ 0	\$ 602,370
Operating Expenses	\$ 15,983,115	\$ 17,273,138	\$ 17,273,138	\$ 0	\$ 1,290,023
Capital Outlay	\$ 177,585	\$ 11,500	\$ 11,500	\$ 0	\$(166,085)
Debt Service	\$ 2,552,448	\$ 2,666,566	\$ 2,666,566	\$ 0	\$ 114,118
Subtotal:	\$ 64,537,736	\$ 66,378,162	\$ 66,378,162	\$ 0	\$ 1,840,426
Transfers Out	\$ 18,730,689	\$ 32,965,624	\$ 32,965,624	\$ 0	\$ 14,234,935
Reserves - Operating	\$ 19,403,777	\$ 18,868,020	\$ 18,868,020	\$ 0	\$(535,757)
Reserves - Debt	\$ 1,954,492	\$ 2,082,369	\$ 2,082,369	\$ 0	\$ 127,877
Reserves - Capital	\$ 2,910,509	\$ 1,175,424	\$ 1,175,424	\$ 0	\$(1,735,085)
Reserves - Assigned	\$ 0	\$ 681,848	\$ 681,848	\$ 0	\$ 681,848
EXPENDITURES TOTAL:	\$ 107,537,203	\$ 122,151,447	\$ 122,151,447	\$ 0	\$ 14,614,244

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

137-HOME INVESTMENT PARTNERSHIP (HOME) FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 1,414,544	\$ 2,147,662	\$ 2,147,662	\$ 0	\$ 733,118
Subtotal:	\$ 1,414,544	\$ 2,147,662	\$ 2,147,662	\$ 0	\$ 733,118
<u>Fund Balance</u>	\$ 236,877	\$ 353,314	\$ 353,314	\$ 0	\$ 116,437
REVENUES TOTAL:	\$ 1,651,421	\$ 2,500,976	\$ 2,500,976	\$ 0	\$ 849,555
EXPENDITURES:					
Personal Services	\$ 101,237	\$ 91,724	\$ 91,724	\$ 0	\$(9,513)
Operating Expenses	\$ 860,953	\$ 1,308,207	\$ 1,308,207	\$ 0	\$ 447,254
<u>Grants and Aids</u>	\$ 689,231	\$ 1,101,045	\$ 1,101,045	\$ 0	\$ 411,814
Subtotal:	\$ 1,651,421	\$ 2,500,976	\$ 2,500,976	\$ 0	\$ 849,555
EXPENDITURES TOTAL:	\$ 1,651,421	\$ 2,500,976	\$ 2,500,976	\$ 0	\$ 849,555

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 65,961	\$ 66,843	\$ 66,843	\$ 0	\$ 882
Miscellaneous Revenues	\$ 136	\$ 136	\$ 136	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(3,305)</u>	<u>\$(3,349)</u>	<u>\$(3,349)</u>	<u>\$ 0</u>	<u>\$(44)</u>
Subtotal:	\$ 62,792	\$ 63,630	\$ 63,630	\$ 0	\$ 838
<u>Fund Balance</u>	<u>\$ 7,002</u>	<u>\$ 20,611</u>	<u>\$ 20,611</u>	<u>\$ 0</u>	<u>\$ 13,609</u>
REVENUES TOTAL:	<u>\$ 69,794</u>	<u>\$ 84,241</u>	<u>\$ 84,241</u>	<u>\$ 0</u>	<u>\$ 14,447</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 69,794</u>	<u>\$ 84,241</u>	<u>\$ 84,241</u>	<u>\$ 0</u>	<u>\$ 14,447</u>
EXPENDITURES TOTAL:	<u>\$ 69,794</u>	<u>\$ 84,241</u>	<u>\$ 84,241</u>	<u>\$ 0</u>	<u>\$ 14,447</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 141 – BOATING IMPROVEMENT FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$502,093 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Lake Cypress Parking - \$32,000
 - Lake Gentry Boat Ramp Renovation - \$317,021
 - Lake Marian Boat Ramp - \$153,072

141-BOATING IMPROVEMENT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 90,666	\$ 95,113	\$ 95,113	\$ 0	\$ 4,447
Miscellaneous Revenues	\$ 18,092	\$ 19,322	\$ 19,322	\$ 0	\$ 1,230
Less 5% Statutory Reduction	\$(5,438)	\$(5,722)	\$(5,722)	\$ 0	\$(284)
Subtotal:	\$ 103,320	\$ 108,713	\$ 108,713	\$ 0	\$ 5,393
Fund Balance	\$ 654,526	\$ 141,535	\$ 643,628	\$ 502,093	\$(10,898)
REVENUES TOTAL:	\$ 757,846	\$ 250,248	\$ 752,341	\$ 502,093	\$(5,505)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 486,566	\$ 50,000	\$ 552,093	\$ 502,093	\$ 65,527
Subtotal:	\$ 486,566	\$ 50,000	\$ 552,093	\$ 502,093	\$ 65,527
Transfers Out	\$ 8,158	\$ 8,849	\$ 8,849	\$ 0	\$ 691
Reserves - Operating	\$ 54,256	\$ 50,050	\$ 50,050	\$ 0	\$(4,206)
Reserves - Capital	\$ 208,866	\$ 141,349	\$ 141,349	\$ 0	\$(67,517)
EXPENDITURES TOTAL:	\$ 757,846	\$ 250,248	\$ 752,341	\$ 502,093	\$(5,505)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 142 – MOBILITY FEE EAST DISTRICT ZONE

REVENUES

- ✓ Fund Balance reflects an increase of \$15,829,426 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - ADA Sidewalk Improvements - \$50,000
 - Advanced Traffic Management System (ATMS) - \$245,000
 - Boggy Creek Road Improvements Part A - \$1,679,500
 - Boggy Creek Road Improvement Simpson/Narcoossee - \$147,830
 - Fortune Lakeshore Multi-Use Trail - \$598,365
 - Fortune-Simpson Intersection Improvement - \$750,000
 - Neptune Road Widening (Partin Settlement Rd to US 192)- \$11,680,333
 - Parkway Ventura Elementary Sidewalk - \$134,897
 - Simpson Road Phase I - \$543,501

142 - MOBILITY FEE EAST DISTRICT SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 8,321,753	\$ 0	\$ 0	\$ 0	\$(8,321,753)
Miscellaneous Revenues	\$ 155,042	\$ 0	\$ 0	\$ 0	\$(155,042)
Less 5% Statutory Reduction	\$(423,840)	\$ 0	\$ 0	\$ 0	\$ 423,840
Subtotal:	\$ 8,052,955	\$ 0	\$ 0	\$ 0	\$(8,052,955)
<u>Fund Balance</u>	<u>\$ 21,339,723</u>	<u>\$ 5,095,117</u>	<u>\$ 20,924,543</u>	<u>\$ 15,829,426</u>	<u>\$(415,180)</u>
REVENUES TOTAL:	<u>\$ 29,392,678</u>	<u>\$ 5,095,117</u>	<u>\$ 20,924,543</u>	<u>\$ 15,829,426</u>	<u>\$(8,468,135)</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000
Capital Outlay	\$ 18,744,275	\$ 4,995,117	\$ 20,824,543	\$ 15,829,426	\$ 2,080,268
Subtotal:	\$ 18,744,275	\$ 5,095,117	\$ 20,924,543	\$ 15,829,426	\$ 2,180,268
Transfers Out	\$ 9,488	\$ 0	\$ 0	\$ 0	\$(9,488)
Reserves - Capital	\$ 10,638,915	\$ 0	\$ 0	\$ 0	\$(10,638,915)
EXPENDITURES TOTAL:	<u>\$ 29,392,678</u>	<u>\$ 5,095,117</u>	<u>\$ 20,924,543</u>	<u>\$ 15,829,426</u>	<u>\$(8,468,135)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 143 – MOBILITY FEE WEST DISTRICT ZONE

REVENUES

- ✓ Fund Balance reflects an increase of \$58,643,433 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - ADA Sidewalk Improvements - \$300,000
 - Advanced Traffic Management System (ATMS) - \$381,360
 - Bella Parc/Reeves Road Project - \$115,743
 - Bellalago Academy Sidewalk - \$1,637
 - Bill Beck Blvd Segment B Road Project (Osceola Pkwy to Woodcrest Blvd) - \$114,938
 - Countywide Sidewalks - \$34,000
 - CR 532 Widening - \$4,699,371
 - Deerwood Elementary Sidewalk II - \$164,281
 - Doverplum Road at San Remo Road Intersection Improvements - \$545,485
 - Fortune Lakeshore Multi-Use Trail - \$370,834
 - Life is Beautiful Way Improvements - \$7,562,019
 - Michigan Ave Pedestrian Safety - \$58,500
 - Neptune Road Widening (Partin Settlement Rd to US 192) - \$18,591,451
 - Old Lake Wilson Road Improvements (CR 532 to Sinclair Rd) - \$1,196,367
 - Poinciana Blvd at Octavia Blvd Improvements - \$452,900
 - Poinciana Blvd at Reaves Road Intersection Improvements - \$50,000
 - Reaves Road ROW Pleasant Hill - \$90,421
 - Shady Lane Road Improvement - \$11,529,281
 - Simpson Road (Myers-192) - \$11,803
 - Sinclair Road Extension Project - \$2,000,000
 - Storey Creek Boulevard - \$9,563,675
 - Traffic Signal Replacement - \$746,209
 - Westside Boulevard - \$63,158

143 - MOBILITY FEE WEST DISTRICT SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 18,335,154	\$ 20,793,070	\$ 20,793,070	\$ 0	\$ 2,457,916
Miscellaneous Revenues	\$ 349,751	\$ 349,751	\$ 349,751	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(934,245)	\$(1,057,141)	\$(1,057,141)	\$ 0	\$(122,896)
Subtotal:	\$ 17,750,660	\$ 20,085,680	\$ 20,085,680	\$ 0	\$ 2,335,020
<u>Fund Balance</u>	<u>\$ 58,295,278</u>	<u>\$ 43,557,270</u>	<u>\$ 102,200,703</u>	<u>\$ 58,643,433</u>	<u>\$ 43,905,425</u>
REVENUES TOTAL:	<u>\$ 76,045,938</u>	<u>\$ 63,642,950</u>	<u>\$ 122,286,383</u>	<u>\$ 58,643,433</u>	<u>\$ 46,240,445</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000
Capital Outlay	\$ 26,731,029	\$ 33,393,375	\$ 92,036,808	\$ 58,643,433	\$ 65,305,779
Subtotal:	\$ 26,731,029	\$ 33,493,375	\$ 92,136,808	\$ 58,643,433	\$ 65,405,779
Transfers Out	\$ 21,431	\$ 35,533	\$ 35,533	\$ 0	\$ 14,102
Reserves - Capital	\$ 49,293,478	\$ 30,114,042	\$ 30,114,042	\$ 0	\$(19,179,436)
EXPENDITURES TOTAL:	<u>\$ 76,045,938</u>	<u>\$ 63,642,950</u>	<u>\$ 122,286,383</u>	<u>\$ 58,643,433</u>	<u>\$ 46,240,445</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

145 - RED LIGHT CAMERAS SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Judgment, Fines & Forfeits	\$ 809,532	\$ 730,490	\$ 730,490	\$ 0	\$(79,042)
Miscellaneous Revenues	\$ 6,262	\$ 6,262	\$ 6,262	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(40,790)</u>	<u>\$(36,838)</u>	<u>\$(36,838)</u>	<u>\$ 0</u>	<u>\$ 3,952</u>
Subtotal:	\$ 775,004	\$ 699,914	\$ 699,914	\$ 0	\$(75,090)
<u>Fund Balance</u>	<u>\$ 798,880</u>	<u>\$ 1,180,539</u>	<u>\$ 1,180,539</u>	<u>\$ 0</u>	<u>\$ 381,659</u>
REVENUES TOTAL:	<u>\$ 1,573,884</u>	<u>\$ 1,880,453</u>	<u>\$ 1,880,453</u>	<u>\$ 0</u>	<u>\$ 306,569</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 670,200</u>	<u>\$ 670,200</u>	<u>\$ 670,200</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 670,200	\$ 670,200	\$ 670,200	\$ 0	\$ 0
Transfers Out	\$ 5,476	\$ 7,200	\$ 7,200	\$ 0	\$ 1,724
<u>Reserves - Restricted</u>	<u>\$ 898,208</u>	<u>\$ 1,203,053</u>	<u>\$ 1,203,053</u>	<u>\$ 0</u>	<u>\$ 304,845</u>
EXPENDITURES TOTAL:	<u>\$ 1,573,884</u>	<u>\$ 1,880,453</u>	<u>\$ 1,880,453</u>	<u>\$ 0</u>	<u>\$ 306,569</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

146 - TDT REVENUE BOND SERIES 2016 (RIDA PHASE II) PROJECT SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$ 149,994	\$ 150,606	\$ 150,606	\$ 0	\$ 612
REVENUES TOTAL:	\$ 149,994	\$ 150,606	\$ 150,606	\$ 0	\$ 612
<u>EXPENDITURES:</u>					
Reserves - Capital	\$ 149,994	\$ 150,606	\$ 150,606	\$ 0	\$ 612
EXPENDITURES TOTAL:	\$ 149,994	\$ 150,606	\$ 150,606	\$ 0	\$ 612

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$ 0	\$ 6,542	\$ 6,542	\$ 0	\$ 6,542
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(327)</u>	<u>\$(327)</u>	<u>\$ 0</u>	<u>\$(327)</u>
Subtotal:	\$ 0	\$ 6,215	\$ 6,215	\$ 0	\$ 6,215
<u>Transfers In</u>	<u>\$ 0</u>	<u>\$ 972,493</u>	<u>\$ 972,493</u>	<u>\$ 0</u>	<u>\$ 972,493</u>
REVENUES TOTAL:	\$ 0	\$ 978,708	\$ 978,708	\$ 0	\$ 978,708
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	<u>\$ 0</u>	<u>\$ 978,708</u>	<u>\$ 978,708</u>	<u>\$ 0</u>	<u>\$ 978,708</u>
Subtotal:	\$ 0	\$ 978,708	\$ 978,708	\$ 0	\$ 978,708
EXPENDITURES TOTAL:	\$ 0	\$ 978,708	\$ 978,708	\$ 0	\$ 978,708

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 148 – BUILDING FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$6,647,317 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Building Office - Avaya Phone System - \$150,000
 - Onsite Technology Improvements for Inspections - \$2,000,000
 - Permits Plus Upgrade - \$702,542
 - Permitting Office Renovations - \$3,794,775

148-BUILDING FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 8,958,378	\$ 9,595,823	\$ 9,595,823	\$ 0	\$ 637,445
Charges For Services	\$ 156,452	\$ 200,000	\$ 200,000	\$ 0	\$ 43,548
Judgment, Fines & Forfeits	\$ 5,075	\$ 5,075	\$ 5,075	\$ 0	\$ 0
Miscellaneous Revenues	\$ 250,967	\$ 315,000	\$ 315,000	\$ 0	\$ 64,033
Less 5% Statutory Reduction	\$(468,544)	\$(505,795)	\$(505,795)	\$ 0	\$(37,251)
Subtotal:	\$ 8,902,328	\$ 9,610,103	\$ 9,610,103	\$ 0	\$ 707,775
Fund Balance	\$ 19,740,701	\$ 13,520,789	\$ 20,168,106	\$ 6,647,317	\$ 427,405
REVENUES TOTAL:	\$ 28,643,029	\$ 23,130,892	\$ 29,778,209	\$ 6,647,317	\$ 1,135,180
EXPENDITURES:					
Personal Services	\$ 6,850,159	\$ 7,521,437	\$ 7,521,437	\$ 0	\$ 671,278
Operating Expenses	\$ 4,577,819	\$ 5,018,390	\$ 5,018,390	\$ 0	\$ 440,571
Capital Outlay	\$ 7,008,794	\$ 6,000	\$ 6,653,317	\$ 6,647,317	\$(355,477)
Subtotal:	\$ 18,436,772	\$ 12,545,827	\$ 19,193,144	\$ 6,647,317	\$ 756,372
Transfers Out	\$ 658,812	\$ 856,856	\$ 856,856	\$ 0	\$ 198,044
Reserves - Operating	\$ 4,180,389	\$ 4,309,252	\$ 4,309,252	\$ 0	\$ 128,863
Reserves - Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 5,367,056	\$ 5,418,957	\$ 5,418,957	\$ 0	\$ 51,901
EXPENDITURES TOTAL:	\$ 28,643,029	\$ 23,130,892	\$ 29,778,209	\$ 6,647,317	\$ 1,135,180

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 149 – EAST 192 CRA FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$500,000 to account for funding that will be carried from the prior fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - East 192 Beautification/Landscaping - \$500,000

149-EAST 192 CRA SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 7,511	\$ 7,511	\$ 7,511	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(376)	\$(376)	\$(376)	\$ 0	\$ 0
Subtotal:	\$ 7,135	\$ 7,135	\$ 7,135	\$ 0	\$ 0
Transfers In	\$ 729,589	\$ 1,318,111	\$ 1,318,111	\$ 0	\$ 588,522
Fund Balance	\$ 1,046,580	\$ 946,861	\$ 1,446,861	\$ 500,000	\$ 400,281
REVENUES TOTAL:	\$ 1,783,304	\$ 2,272,107	\$ 2,772,107	\$ 500,000	\$ 988,803
EXPENDITURES:					
Personal Services	\$ 61,050	\$ 63,343	\$ 63,343	\$ 0	\$ 2,293
Operating Expenses	\$ 503,760	\$ 289,452	\$ 289,452	\$ 0	\$(214,308)
Capital Outlay	\$ 500,000	\$ 1,844,437	\$ 2,344,437	\$ 500,000	\$ 1,844,437
Subtotal:	\$ 1,064,810	\$ 2,197,232	\$ 2,697,232	\$ 500,000	\$ 1,632,422
Transfers Out	\$ 24,756	\$ 24,413	\$ 24,413	\$ 0	\$(343)
Reserves - Operating	\$ 128,241	\$ 50,462	\$ 50,462	\$ 0	\$(77,779)
Reserves - Capital	\$ 565,497	\$ 0	\$ 0	\$ 0	\$(565,497)
EXPENDITURES TOTAL:	\$ 1,783,304	\$ 2,272,107	\$ 2,772,107	\$ 500,000	\$ 988,803

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$3,100,000 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - LED Lights - \$3,100,000

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 50,629	\$ 50,629	\$ 50,629	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(2,531)	\$(2,531)	\$(2,531)	\$ 0	\$ 0
Subtotal:	\$ 48,098	\$ 48,098	\$ 48,098	\$ 0	\$ 0
Transfers In	\$ 4,219,261	\$ 4,548,890	\$ 4,548,890	\$ 0	\$ 329,629
Fund Balance	\$ 7,831,469	\$ 1,047,219	\$ 4,147,219	\$ 3,100,000	\$(3,684,250)
REVENUES TOTAL:	\$ 12,098,828	\$ 5,644,207	\$ 8,744,207	\$ 3,100,000	\$(3,354,621)
EXPENDITURES:					
Personal Services	\$ 327,505	\$ 337,353	\$ 337,353	\$ 0	\$ 9,848
Operating Expenses	\$ 5,108,514	\$ 4,882,882	\$ 4,882,882	\$ 0	\$(225,632)
Capital Outlay	\$ 5,391,690	\$ 0	\$ 3,100,000	\$ 3,100,000	\$(2,291,690)
Subtotal:	\$ 10,827,709	\$ 5,220,235	\$ 8,320,235	\$ 3,100,000	\$(2,507,474)
Transfers Out	\$ 118,555	\$ 70,024	\$ 70,024	\$ 0	\$(48,531)
Reserves - Operating	\$ 338,855	\$ 353,948	\$ 353,948	\$ 0	\$ 15,093
Reserves - Capital	\$ 813,709	\$ 0	\$ 0	\$ 0	\$(813,709)
EXPENDITURES TOTAL:	\$ 12,098,828	\$ 5,644,207	\$ 8,744,207	\$ 3,100,000	\$(3,354,621)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 151 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$305,649 to account for funding that will be carried from the prior fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - BVL Royal Palm Stormwater - \$174,150
 - Clay St/Thacker Ave Intersection Improvements - \$101,040
 - Deerwood Elementary Sidewalk II - \$30,459

151- COMMUNITY DEVELOPMENT BLOCK (CDBG) FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 6,629,518	\$ 5,288,966	\$ 5,288,966	\$ 0	\$(1,340,552)
Subtotal:	\$ 6,629,518	\$ 5,288,966	\$ 5,288,966	\$ 0	\$(1,340,552)
<u>Fund Balance</u>	\$ 1,776	\$ 0	\$ 305,649	\$ 305,649	\$ 303,873
REVENUES TOTAL:	\$ 6,631,294	\$ 5,288,966	\$ 5,594,615	\$ 305,649	\$(1,036,679)
EXPENDITURES:					
Personal Services	\$ 223,568	\$ 250,157	\$ 250,157	\$ 0	\$ 26,589
Operating Expenses	\$ 6,209,488	\$ 4,918,809	\$ 4,918,809	\$ 0	\$(1,290,679)
Capital Outlay	\$ 0	\$ 0	\$ 305,649	\$ 305,649	\$ 305,649
<u>Grants and Aids</u>	\$ 198,238	\$ 120,000	\$ 120,000	\$ 0	\$(78,238)
Subtotal:	\$ 6,631,294	\$ 5,288,966	\$ 5,594,615	\$ 305,649	\$(1,036,679)
EXPENDITURES TOTAL:	\$ 6,631,294	\$ 5,288,966	\$ 5,594,615	\$ 305,649	\$(1,036,679)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 152 – MUNICIPAL SERVICE TAXING UNIT (MSTU)

REVENUES

- ✓ Fund Balance reflects a decrease of \$44,637 due to the completion of projects in the Indian Wells MSTU during FY21.

EXPENDITURES

- ✓ The decrease in Operating Expenses is due to the completion of in the project mentioned above within the Indian Wells MSTU during FY21.

152-MUNICIPAL SERVICES TAXING UNIT (MSTU) FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,427,454	\$ 1,414,677	\$ 1,414,677	\$ 0	\$(12,777)
<u>Less 5% Statutory Reduction</u>	<u>\$(71,370)</u>	<u>\$(70,734)</u>	<u>\$(70,734)</u>	<u>\$ 0</u>	<u>\$ 636</u>
Subtotal:	\$ 1,356,084	\$ 1,343,943	\$ 1,343,943	\$ 0	\$(12,141)
<u>Fund Balance</u>	<u>\$ 782,786</u>	<u>\$ 809,635</u>	<u>\$ 764,998</u>	<u>\$(44,637)</u>	<u>\$(17,788)</u>
REVENUES TOTAL:	<u>\$ 2,138,870</u>	<u>\$ 2,153,578</u>	<u>\$ 2,108,941</u>	<u>\$(44,637)</u>	<u>\$(29,929)</u>
EXPENDITURES:					
Operating Expenses	\$ 1,759,018	\$ 1,780,926	\$ 1,736,289	\$(44,637)	\$(22,729)
<u>Capital Outlay</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,803,396	\$ 1,825,304	\$ 1,780,667	\$(44,637)	\$(22,729)
Transfers Out	\$ 305,474	\$ 298,274	\$ 298,274	\$ 0	\$(7,200)
<u>Reserves - Operating</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 2,138,870</u>	<u>\$ 2,153,578</u>	<u>\$ 2,108,941</u>	<u>\$(44,637)</u>	<u>\$(29,929)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

153-MUNICIPAL SERVICES BENEFIT UNITS (MSBU) FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 36,792	\$ 37,938	\$ 37,938	\$ 0	\$ 1,146
<u>Less 5% Statutory Reduction</u>	<u>\$(1,840)</u>	<u>\$(1,897)</u>	<u>\$(1,897)</u>	<u>\$ 0</u>	<u>\$(57)</u>
Subtotal:	\$ 34,952	\$ 36,041	\$ 36,041	\$ 0	\$ 1,089
<u>Fund Balance</u>	<u>\$ 63,413</u>	<u>\$ 54,065</u>	<u>\$ 54,065</u>	<u>\$ 0</u>	<u>\$(9,348)</u>
REVENUES TOTAL:	<u>\$ 98,365</u>	<u>\$ 90,106</u>	<u>\$ 90,106</u>	<u>\$ 0</u>	<u>\$(8,259)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 49,870</u>	<u>\$ 42,441</u>	<u>\$ 42,441</u>	<u>\$ 0</u>	<u>\$(7,429)</u>
Subtotal:	\$ 49,870	\$ 42,441	\$ 42,441	\$ 0	\$(7,429)
Transfers Out	\$ 16,233	\$ 15,403	\$ 15,403	\$ 0	\$(830)
<u>Reserves - Restricted</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 98,365</u>	<u>\$ 90,106</u>	<u>\$ 90,106</u>	<u>\$ 0</u>	<u>\$(8,259)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 154 – CONSTITUTIONAL GAS TAX FUND

REVENUES

- ✓ Other Sources reflects an increase of \$364,846 to account for re-establishing prior year Road & Bridge Fleet Vehicle Replacements.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Road & Bridge - Fleet Vehicle Replacement - \$364,846

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Intergovernmental Revenue	\$ 3,494,534	\$ 3,946,316	\$ 3,946,316	\$ 0	\$ 451,782
Miscellaneous Revenues	\$ 19,516	\$ 19,516	\$ 19,516	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(175,702)</u>	<u>\$(198,292)</u>	<u>\$(198,292)</u>	\$ 0	<u>\$(22,590)</u>
Subtotal:	\$ 3,338,348	\$ 3,767,540	\$ 3,767,540	\$ 0	\$ 429,192
Transfers In	\$ 8,939,359	\$ 9,368,270	\$ 9,368,270	\$ 0	\$ 428,911
Other Sources	\$ 1,204,154	\$ 3,049,000	\$ 3,413,846	\$ 364,846	\$ 2,209,692
Fund Balance	<u>\$ 1,365,608</u>	<u>\$ 812,294</u>	<u>\$ 812,294</u>	\$ 0	<u>\$(553,314)</u>
REVENUES TOTAL:	<u>\$ 14,847,469</u>	<u>\$ 16,997,104</u>	<u>\$ 17,361,950</u>	<u>\$ 364,846</u>	<u>\$ 2,514,481</u>
EXPENDITURES:					
Operating Expenses	\$ 12,750,000	\$ 12,750,000	\$ 12,750,000	\$ 0	\$ 0
Capital Outlay	\$ 1,204,154	\$ 3,049,000	\$ 3,413,846	\$ 364,846	\$ 2,209,692
Debt Service	<u>\$ 546,345</u>	<u>\$ 787,272</u>	<u>\$ 787,272</u>	\$ 0	<u>\$ 240,927</u>
Subtotal:	\$ 14,500,499	\$ 16,586,272	\$ 16,951,118	\$ 364,846	\$ 2,450,619
Transfers Out	\$ 73,797	\$ 137,659	\$ 137,659	\$ 0	\$ 63,862
Reserves - Debt	<u>\$ 273,173</u>	<u>\$ 273,173</u>	<u>\$ 273,173</u>	\$ 0	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 14,847,469</u>	<u>\$ 16,997,104</u>	<u>\$ 17,361,950</u>	<u>\$ 364,846</u>	<u>\$ 2,514,481</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 155 – WEST 192 MSBU PHASE I FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$1,000,000 to account for funding that will be carried from the prior fiscal year to continue/complete the below project.
- ✓ Miscellaneous Revenues reflects an increase of \$15,430 to account for the revised FDOT W192 maintenance agreement.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - LED Lights - \$1,000,000
- ✓ Operating Expenses appropriates the funding listed above for the FDOT agreement.

155-WEST 192 REDEVELOPMENT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 3,138,780	\$ 2,834,481	\$ 2,834,481	\$ 0	\$(304,299)
Miscellaneous Revenues	\$ 192,259	\$ 186,951	\$ 202,381	\$ 15,430	\$ 10,122
Less 5% Statutory Reduction	\$(166,552)	\$(151,072)	\$(151,843)	\$(771)	\$ 14,709
Subtotal:	\$ 3,164,487	\$ 2,870,360	\$ 2,885,019	\$ 14,659	\$(279,468)
<u>Fund Balance</u>	<u>\$ 2,387,149</u>	<u>\$ 2,109,322</u>	<u>\$ 3,109,322</u>	<u>\$ 1,000,000</u>	<u>\$ 722,173</u>
REVENUES TOTAL:	<u>\$ 5,551,636</u>	<u>\$ 4,979,682</u>	<u>\$ 5,994,341</u>	<u>\$ 1,014,659</u>	<u>\$ 442,705</u>
<u>EXPENDITURES:</u>					
Personal Services	\$ 230,053	\$ 261,639	\$ 261,639	\$ 0	\$ 31,586
Operating Expenses	\$ 3,346,914	\$ 2,727,725	\$ 2,742,384	\$ 14,659	\$(604,530)
Capital Outlay	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
Subtotal:	\$ 4,576,967	\$ 2,989,364	\$ 4,004,023	\$ 1,014,659	\$(572,944)
Transfers Out	\$ 67,250	\$ 144,219	\$ 144,219	\$ 0	\$ 76,969
Reserves - Operating	\$ 907,419	\$ 846,100	\$ 846,100	\$ 0	\$(61,319)
Reserves - Capital	\$ 0	\$ 999,999	\$ 999,999	\$ 0	\$ 999,999
EXPENDITURES TOTAL:	<u>\$ 5,551,636</u>	<u>\$ 4,979,682</u>	<u>\$ 5,994,341</u>	<u>\$ 1,014,659</u>	<u>\$ 442,705</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 156 – FEDERAL AND STATE GRANTS FUND

REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$26,098,553 to account for the following:
 - Removal of the Community Development - Florida Department of Agriculture and Consumer Services (FDACS) Grant as this will be fully expensed in FY21.
 - Funding that will be carried from the prior fiscal year to continue/complete projects.
 - Re-establishing the prior year grant balances for the following:
 - DOJ Coronavirus Emergency Supplemental Funding (CESF) Grant
 - Edward Byrne Memorial JAG Program 2019-2020
 - Emergency Rental Assistance
 - JAG Alternate Light Source System
 - JAG Camera & Remote Access
 - JAG Facility Cameras
 - JAG IP Camera Project
 - JAG Mobile Command Camera Services
 - JAG Mountain Bikes
 - FY22 Emergency Management Performance Grant (EMPG)-ARPA
 - Recognizing funding for the FEMA Staffing for Adequate Fire and Emergency Response (SAFER) Grant awarded to the County on September 10, 2021.

EXPENDITURES

- ✓ Personal Services increased to allocate funding for the FEMA SAFER grant awarded to the County on September 10, 2021.
- ✓ The above mentioned grants were allocated as required to the appropriate Expense categories.
- ✓ Operating Expenses were adjusted due to the removal of the Community Development – FDACS Grant as the funds will be expensed in FY21.
- ✓ Additionally, there was a change to the plan for converting ARPA funds which resulted in an increase for Operating Expenses which was offset by a decrease to Transfers Out. Transfers Out was partially offset by an increase to allocate grant funding for the Sheriff.
- ✓ Capital Outlay reflects funding for the following projects:
 - Buenaventura Drainage Improvements - \$3,925,125
 - Deerwood Elementary Sidewalk Gaps - \$4,478
 - Fortune Lakeshore Multi-Use Trail - \$7,918,652
 - Fortune-Simpson Intersection Improvement - \$205,655
 - Kempfer Road Culvert Upgrade - \$1,029,880
 - Kissimmee St Cloud Connector - \$69,464
 - Landscape E192 - \$1,092,464
 - Neptune Road Widening (Partin Settlement Rd to US 192) - \$500,000
 - Seven Dwarfs Lane Improvement - \$205,079

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 79,861,421	\$ 72,143,894	\$ 98,242,447	\$ 26,098,553	\$ 18,381,026
Subtotal:	\$ 79,861,421	\$ 72,143,894	\$ 98,242,447	\$ 26,098,553	\$ 18,381,026
<u>Fund Balance</u>	\$ 0	\$ 209,133	\$ 209,133	\$ 0	\$ 209,133
REVENUES TOTAL:	\$ 79,861,421	\$ 72,353,027	\$ 98,451,580	\$ 26,098,553	\$ 18,590,159
EXPENDITURES:					
Personal Services	\$ 244,673	\$ 593,024	\$ 6,034,717	\$ 5,441,693	\$ 5,790,044
Operating Expenses	\$ 49,524,905	\$ 1,615,179	\$ 38,143,844	\$ 36,528,665	\$(11,381,061)
Capital Outlay	\$ 16,513,255	\$ 23,724,645	\$ 38,783,622	\$ 15,058,977	\$ 22,270,367
<u>Grants and Aids</u>	\$ 13,407,751	\$ 9,927,565	\$ 15,357,471	\$ 5,429,906	\$ 1,949,720
Subtotal:	\$ 79,690,584	\$ 35,860,413	\$ 98,319,654	\$ 62,459,241	\$ 18,629,070
<u>Transfers Out</u>	\$ 170,837	\$ 36,492,614	\$ 131,926	\$(36,360,688)	\$(38,911)
EXPENDITURES TOTAL:	\$ 79,861,421	\$ 72,353,027	\$ 98,451,580	\$ 26,098,553	\$ 18,590,159

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

158-INTERGOVERNMENTAL RADIO FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 846,029	\$ 872,851	\$ 872,851	\$ 0	\$ 26,822
Judgment, Fines & Forfeits	\$ 238,437	\$ 220,648	\$ 220,648	\$ 0	\$(17,789)
Miscellaneous Revenues	\$ 37,044	\$ 37,044	\$ 37,044	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(56,076)	\$(56,527)	\$(56,527)	\$ 0	\$(451)
Subtotal:	\$ 1,065,434	\$ 1,074,016	\$ 1,074,016	\$ 0	\$ 8,582
Transfers In	\$ 1,213,335	\$ 1,278,479	\$ 1,278,479	\$ 0	\$ 65,144
Fund Balance	\$ 715,350	\$ 809,340	\$ 809,340	\$ 0	\$ 93,990
REVENUES TOTAL:	\$ 2,994,119	\$ 3,161,835	\$ 3,161,835	\$ 0	\$ 167,716
EXPENDITURES:					
Personal Services	\$ 328,679	\$ 248,337	\$ 248,337	\$ 0	\$(80,342)
Operating Expenses	\$ 1,849,381	\$ 2,053,230	\$ 2,053,230	\$ 0	\$ 203,849
Capital Outlay	\$ 44,999	\$ 60,000	\$ 60,000	\$ 0	\$ 15,001
Subtotal:	\$ 2,223,059	\$ 2,361,567	\$ 2,361,567	\$ 0	\$ 138,508
Transfers Out	\$ 106,685	\$ 121,190	\$ 121,190	\$ 0	\$ 14,505
Reserves - Operating	\$ 664,375	\$ 646,069	\$ 646,069	\$ 0	\$(18,306)
Reserves - Stability	\$ 0	\$ 33,009	\$ 33,009	\$ 0	\$ 33,009
EXPENDITURES TOTAL:	\$ 2,994,119	\$ 3,161,835	\$ 3,161,835	\$ 0	\$ 167,716

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 168 – SECTION 8 FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$7,560 to account for funding that will be carried from the prior fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - HS Mill Creek Building Improvements - \$7,560

168-SECTION 8 FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 15,957,530	\$ 19,520,187	\$ 19,520,187	\$ 0	\$ 3,562,657
Miscellaneous Revenues	\$ 17,016	\$ 1,440	\$ 1,440	\$ 0	\$ (15,576)
Less 5% Statutory Reduction	\$(851)	\$(72)	\$(72)	\$ 0	\$ 779
Subtotal:	\$ 15,973,695	\$ 19,521,555	\$ 19,521,555	\$ 0	\$ 3,547,860
Fund Balance	\$ 2,441,486	\$ 3,136,170	\$ 3,143,730	\$ 7,560	\$ 702,244
REVENUES TOTAL:	\$ 18,415,181	\$ 22,657,725	\$ 22,665,285	\$ 7,560	\$ 4,250,104
<u>EXPENDITURES:</u>					
Personal Services	\$ 911,990	\$ 998,774	\$ 998,774	\$ 0	\$ 86,784
Operating Expenses	\$ 17,300,396	\$ 21,581,156	\$ 21,581,156	\$ 0	\$ 4,280,760
Capital Outlay	\$ 130,795	\$ 5,795	\$ 13,355	\$ 7,560	\$ (117,440)
Subtotal:	\$ 18,343,181	\$ 22,585,725	\$ 22,593,285	\$ 7,560	\$ 4,250,104
Transfers Out	\$ 72,000	\$ 72,000	\$ 72,000	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 18,415,181	\$ 22,657,725	\$ 22,665,285	\$ 7,560	\$ 4,250,104

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 177 – FIRE IMPACT FEE FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$6,424,054 to account for funding that will be carried from the prior fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - Fire Station #67 Austin Tindall – New Fire Station - \$6,424,054

177-FIRE IMPACT FEE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,428,049	\$ 3,425,000	\$ 3,425,000	\$ 0	\$ 996,951
Miscellaneous Revenues	\$ 54,322	\$ 26,000	\$ 26,000	\$ 0	\$(28,322)
Less 5% Statutory Reduction	\$(124,119)	\$(172,550)	\$(172,550)	\$ 0	\$(48,431)
Subtotal:	\$ 2,358,252	\$ 3,278,450	\$ 3,278,450	\$ 0	\$ 920,198
Fund Balance	\$ 7,243,129	\$ 3,850,322	\$ 10,274,376	\$ 6,424,054	\$ 3,031,247
REVENUES TOTAL:	\$ 9,601,381	\$ 7,128,772	\$ 13,552,826	\$ 6,424,054	\$ 3,951,445
EXPENDITURES:					
Operating Expenses	\$ 20,000	\$ 60,000	\$ 60,000	\$ 0	\$ 40,000
Capital Outlay	\$ 6,196,290	\$ 6,480,610	\$ 12,904,664	\$ 6,424,054	\$ 6,708,374
Subtotal:	\$ 6,216,290	\$ 6,540,610	\$ 12,964,664	\$ 6,424,054	\$ 6,748,374
Transfers Out	\$ 12,471	\$ 18,164	\$ 18,164	\$ 0	\$ 5,693
Reserves - Operating	\$ 5,412	\$ 13,027	\$ 13,027	\$ 0	\$ 7,615
Reserves - Capital	\$ 3,367,208	\$ 556,971	\$ 556,971	\$ 0	\$(2,810,237)
EXPENDITURES TOTAL:	\$ 9,601,381	\$ 7,128,772	\$ 13,552,826	\$ 6,424,054	\$ 3,951,445

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 178 – PARKS IMPACT FEE FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$5,098,645 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The budget for Capital Outlay reflects funding for the following projects:
 - 65th Infantry Veterans Park - \$1,505,436
 - East 192 CRA Parks - \$500,000
 - Hanover Lakes - \$250,011
 - Holopaw Conservation Area - \$75,275
 - Marydia Community Center - \$37,000
 - Park/Community Center Site - \$1,651,459
 - Parks Property Purchase (District 1) - \$1,079,464

178-PARKS IMPACT FEE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 7,418,219	\$ 9,779,583	\$ 9,779,583	\$ 0	\$ 2,361,364
Less 5% Statutory Reduction	\$(370,911)	\$(488,979)	\$(488,979)	\$ 0	\$(118,068)
Subtotal:	\$ 7,047,308	\$ 9,290,604	\$ 9,290,604	\$ 0	\$ 2,243,296
Fund Balance	\$ 12,787,155	\$ 12,973,055	\$ 18,071,700	\$ 5,098,645	\$ 5,284,545
REVENUES TOTAL:	\$ 19,834,463	\$ 22,263,659	\$ 27,362,304	\$ 5,098,645	\$ 7,527,841
EXPENDITURES:					
Operating Expenses	\$ 25,000	\$ 3,319,409	\$ 3,319,409	\$ 0	\$ 3,294,409
Capital Outlay	\$ 4,070,922	\$ 11,827,010	\$ 16,925,655	\$ 5,098,645	\$ 12,854,733
Subtotal:	\$ 4,095,922	\$ 15,146,419	\$ 20,245,064	\$ 5,098,645	\$ 16,149,142
Transfers Out	\$ 42,422	\$ 51,972	\$ 51,972	\$ 0	\$ 9,550
Reserves - Capital	\$ 15,696,119	\$ 7,065,268	\$ 7,065,268	\$ 0	\$(8,630,851)
EXPENDITURES TOTAL:	\$ 19,834,463	\$ 22,263,659	\$ 27,362,304	\$ 5,098,645	\$ 7,527,841

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

180-INMATE WELFARE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 75,874	\$ 79,971	\$ 79,971	\$ 0	\$ 4,097
Miscellaneous Revenues	\$ 757,453	\$ 757,453	\$ 757,453	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(4,741)</u>	<u>\$(4,947)</u>	<u>\$(4,947)</u>	<u>\$ 0</u>	<u>\$(206)</u>
Subtotal:	\$ 828,586	\$ 832,477	\$ 832,477	\$ 0	\$ 3,891
<u>Fund Balance</u>	<u>\$ 1,550,839</u>	<u>\$ 1,796,647</u>	<u>\$ 1,796,647</u>	<u>\$ 0</u>	<u>\$ 245,808</u>
REVENUES TOTAL:	<u>\$ 2,379,425</u>	<u>\$ 2,629,124</u>	<u>\$ 2,629,124</u>	<u>\$ 0</u>	<u>\$ 249,699</u>
EXPENDITURES:					
Personal Services	\$ 134,687	\$ 197,012	\$ 197,012	\$ 0	\$ 62,325
Operating Expenses	\$ 758,967	\$ 767,350	\$ 767,350	\$ 0	\$ 8,383
<u>Capital Outlay</u>	<u>\$ 186,000</u>	<u>\$ 186,000</u>	<u>\$ 186,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,079,654	\$ 1,150,362	\$ 1,150,362	\$ 0	\$ 70,708
Transfers Out	\$ 64,527	\$ 66,541	\$ 66,541	\$ 0	\$ 2,014
Reserves - Operating	\$ 397,639	\$ 431,817	\$ 431,817	\$ 0	\$ 34,178
<u>Reserves - Stability</u>	<u>\$ 837,605</u>	<u>\$ 980,404</u>	<u>\$ 980,404</u>	<u>\$ 0</u>	<u>\$ 142,799</u>
EXPENDITURES TOTAL:	<u>\$ 2,379,425</u>	<u>\$ 2,629,124</u>	<u>\$ 2,629,124</u>	<u>\$ 0</u>	<u>\$ 249,699</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

184 – ROAD IMPACT FEE ZONE 4 FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

187-TRANSPORTATION IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000
Less 5% Statutory Reduction	\$ 0	\$(100)	\$(100)	\$ 0	\$(100)
Subtotal:	\$ 0	\$ 1,900	\$ 1,900	\$ 0	\$ 1,900
 Fund Balance	 \$ 479,322	 \$ 481,279	 \$ 481,279	 \$ 0	 \$ 1,957
REVENUES TOTAL:	\$ 479,322	\$ 483,179	\$ 483,179	\$ 0	\$ 3,857
EXPENDITURES:					
Reserves - Capital	\$ 479,322	\$ 483,179	\$ 483,179	\$ 0	\$ 3,857
EXPENDITURES TOTAL:	\$ 479,322	\$ 483,179	\$ 483,179	\$ 0	\$ 3,857

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 6,790,032	\$ 7,247,826	\$ 7,247,826	\$ 0	\$ 457,794
Miscellaneous Revenues	\$ 80,566	\$ 80,566	\$ 80,566	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(343,530)	\$(366,420)	\$(366,420)	\$ 0	\$(22,890)
Subtotal:	\$ 6,527,068	\$ 6,961,972	\$ 6,961,972	\$ 0	\$ 434,904
Transfers In	\$ 2,267,240	\$ 2,267,240	\$ 2,267,240	\$ 0	\$ 0
Fund Balance	\$ 1,198,801	\$ 1,728,748	\$ 1,728,748	\$ 0	\$ 529,947
REVENUES TOTAL:	\$ 9,993,109	\$ 10,957,960	\$ 10,957,960	\$ 0	\$ 964,851
EXPENDITURES:					
Operating Expenses	\$ 9,449,269	\$ 9,734,190	\$ 9,734,190	\$ 0	\$ 284,921
Capital Outlay	\$ 518,353	\$ 0	\$ 0	\$ 0	\$(518,353)
Subtotal:	\$ 9,967,622	\$ 9,734,190	\$ 9,734,190	\$ 0	\$(233,432)
Transfers Out	\$ 25,487	\$ 26,053	\$ 26,053	\$ 0	\$ 566
Reserves - Assigned	\$ 0	\$ 1,197,717	\$ 1,197,717	\$ 0	\$ 1,197,717
EXPENDITURES TOTAL:	\$ 9,993,109	\$ 10,957,960	\$ 10,957,960	\$ 0	\$ 964,851

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$2,250,000 to account for funding that will be carried from the prior fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - Fortune – Simpson Intersection Improvement - \$1,250,000
 - Simpson Road Phase 1 - \$1,000,000

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 0	\$ 10,045,782	\$ 10,045,782	\$ 0	\$ 10,045,782
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(502,289)</u>	<u>\$(502,289)</u>	<u>\$ 0</u>	<u>\$(502,289)</u>
Subtotal:	\$ 0	\$ 9,543,493	\$ 9,543,493	\$ 0	\$ 9,543,493
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 7,563,815</u>	<u>\$ 9,813,815</u>	<u>\$ 2,250,000</u>	<u>\$ 9,813,815</u>
REVENUES TOTAL:	\$ 0	\$ 17,107,308	\$ 19,357,308	\$ 2,250,000	\$ 19,357,308
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 0	\$ 5,000	\$ 5,000	\$ 0	\$ 5,000
<u>Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 8,797,315</u>	<u>\$ 11,047,315</u>	<u>\$ 2,250,000</u>	<u>\$ 11,047,315</u>
Subtotal:	\$ 0	\$ 8,802,315	\$ 11,052,315	\$ 2,250,000	\$ 11,052,315
Transfers Out	\$ 0	\$ 17,079	\$ 17,079	\$ 0	\$ 17,079
<u>Reserves - Capital</u>	<u>\$ 0</u>	<u>\$ 8,287,914</u>	<u>\$ 8,287,914</u>	<u>\$ 0</u>	<u>\$ 8,287,914</u>
EXPENDITURES TOTAL:	\$ 0	\$ 17,107,308	\$ 19,357,308	\$ 2,250,000	\$ 19,357,308

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 0	\$ 5,137,584	\$ 5,137,584	\$ 0	\$ 5,137,584
Miscellaneous Revenues	\$ 0	\$ 60,000	\$ 60,000	\$ 0	\$ 60,000
Less 5% Statutory Reduction	\$ 0	\$(259,879)	\$(259,879)	\$ 0	\$(259,879)
Subtotal:	\$ 0	\$ 4,937,705	\$ 4,937,705	\$ 0	\$ 4,937,705
Fund Balance	\$ 0	\$ 5,769,527	\$ 5,769,527	\$ 0	\$ 5,769,527
REVENUES TOTAL:	\$ 0	\$ 10,707,232	\$ 10,707,232	\$ 0	\$ 10,707,232
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 0	\$ 5,000	\$ 5,000	\$ 0	\$ 5,000
Capital Outlay	\$ 0	\$ 750,609	\$ 750,609	\$ 0	\$ 750,609
Subtotal:	\$ 0	\$ 755,609	\$ 755,609	\$ 0	\$ 755,609
Transfers Out	\$ 0	\$ 8,035	\$ 8,035	\$ 0	\$ 8,035
Reserves - Capital	\$ 0	\$ 9,943,588	\$ 9,943,588	\$ 0	\$ 9,943,588
EXPENDITURES TOTAL:	\$ 0	\$ 10,707,232	\$ 10,707,232	\$ 0	\$ 10,707,232

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

DEBT SERVICE FUNDS

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Change Between Stages

Adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 9/9/2021. A summary of those changes has been included in front of each of the individual Funds.

DEBT SERVICE FUND GROUP					
	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,101,864	\$ 3,335,708	\$ 3,335,288	\$(420)	\$ 233,424
Permits, Fees & Special Assessments	\$ 629,843	\$ 595,582	\$ 595,582	\$ 0	\$(34,261)
Miscellaneous Revenues	\$ 76,304	\$ 80,014	\$ 80,014	\$ 0	\$ 3,710
Less 5% Statutory Reduction	\$(190,401)	\$(200,565)	\$(200,544)	\$ 21	\$(10,143)
Subtotal:	\$ 3,617,610	\$ 3,810,739	\$ 3,810,340	\$(399)	\$ 192,730
Transfers In	\$ 38,352,483	\$ 39,072,960	\$ 39,072,960	\$ 0	\$ 720,477
Fund Balance	\$ 34,299,190	\$ 36,592,174	\$ 36,592,174	\$ 0	\$ 2,292,984
REVENUES TOTAL:	\$ 76,269,283	\$ 79,475,873	\$ 79,475,474	\$(399)	\$ 3,206,191
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 60,159	\$ 66,714	\$ 66,714	\$ 0	\$ 6,555
Debt Service	\$ 39,583,779	\$ 42,045,744	\$ 42,045,744	\$ 0	\$ 2,461,965
Subtotal:	\$ 39,643,938	\$ 42,112,458	\$ 42,112,458	\$ 0	\$ 2,468,520
Transfers Out	\$ 1,980	\$ 0	\$ 0	\$ 0	\$(1,980)
Reserves - Debt	\$ 36,623,365	\$ 37,363,415	\$ 37,363,016	\$(399)	\$ 739,651
EXPENDITURES TOTAL:	\$ 76,269,283	\$ 79,475,873	\$ 79,475,474	\$(399)	\$ 3,206,191

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 201 – LIMITED GO REFUNDING BONDS, SERIES 2015 FUND

REVENUES

- ✓ Current Ad Valorem Taxes reflects an increase of \$18 to match the calculated revenue.

EXPENDITURES

- ✓ Reserves - Debt was adjusted based on the change listed above.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,223,938	\$ 1,215,616	\$ 1,215,634	\$ 18	\$(8,304)
<u>Less 5% Statutory Reduction</u>	<u>\$(61,197)</u>	<u>\$(60,781)</u>	<u>\$(60,782)</u>	<u>\$(1)</u>	<u>\$ 415</u>
Subtotal:	\$ 1,162,741	\$ 1,154,835	\$ 1,154,852	\$ 17	\$(7,889)
<u>Fund Balance</u>	<u>\$ 1,065,221</u>	<u>\$ 1,141,326</u>	<u>\$ 1,141,326</u>	<u>\$ 0</u>	<u>\$ 76,105</u>
REVENUES TOTAL:	<u>\$ 2,227,962</u>	<u>\$ 2,296,161</u>	<u>\$ 2,296,178</u>	<u>\$ 17</u>	<u>\$ 68,216</u>
EXPENDITURES:					
Operating Expenses	\$ 24,479	\$ 24,312	\$ 24,312	\$ 0	\$(167)
<u>Debt Service</u>	<u>\$ 1,124,352</u>	<u>\$ 1,126,892</u>	<u>\$ 1,126,892</u>	<u>\$ 0</u>	<u>\$ 2,540</u>
Subtotal:	\$ 1,148,831	\$ 1,151,204	\$ 1,151,204	\$ 0	\$ 2,373
<u>Reserves - Debt</u>	<u>\$ 1,079,131</u>	<u>\$ 1,144,957</u>	<u>\$ 1,144,974</u>	<u>\$ 17</u>	<u>\$ 65,843</u>
EXPENDITURES TOTAL:	<u>\$ 2,227,962</u>	<u>\$ 2,296,161</u>	<u>\$ 2,296,178</u>	<u>\$ 17</u>	<u>\$ 68,216</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

204-TDT TAX BONDS SERIES 2012 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$ 544,294	\$ 275,732	\$ 275,732	\$ 0	\$(268,562)
REVENUES TOTAL:	\$ 544,294	\$ 275,732	\$ 275,732	\$ 0	\$(268,562)
<u>EXPENDITURES:</u>					
Debt Service	\$ 271,682	\$ 270,632	\$ 270,632	\$ 0	\$(1,050)
Subtotal:	\$ 271,682	\$ 270,632	\$ 270,632	\$ 0	\$(1,050)
Transfers Out	\$ 1,980	\$ 0	\$ 0	\$ 0	\$(1,980)
Reserves - Debt	\$ 270,632	\$ 5,100	\$ 5,100	\$ 0	\$(265,532)
EXPENDITURES TOTAL:	\$ 544,294	\$ 275,732	\$ 275,732	\$ 0	\$(268,562)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

210-W 192 PHASE IIC SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 329,843	\$ 295,582	\$ 295,582	\$ 0	\$(34,261)
Miscellaneous Revenues	\$ 4,500	\$ 1,595	\$ 1,595	\$ 0	\$(2,905)
<u>Less 5% Statutory Reduction</u>	<u>\$(16,717)</u>	<u>\$(14,859)</u>	<u>\$(14,859)</u>	<u>\$ 0</u>	<u>\$ 1,858</u>
Subtotal:	\$ 317,626	\$ 282,318	\$ 282,318	\$ 0	\$(35,308)
<u>Fund Balance</u>	<u>\$ 396,488</u>	<u>\$ 450,458</u>	<u>\$ 450,458</u>	<u>\$ 0</u>	<u>\$ 53,970</u>
REVENUES TOTAL:	<u>\$ 714,114</u>	<u>\$ 732,776</u>	<u>\$ 732,776</u>	<u>\$ 0</u>	<u>\$ 18,662</u>
<u>EXPENDITURES:</u>					
<u>Debt Service</u>	<u>\$ 329,782</u>	<u>\$ 365,469</u>	<u>\$ 365,469</u>	<u>\$ 0</u>	<u>\$ 35,687</u>
Subtotal:	\$ 329,782	\$ 365,469	\$ 365,469	\$ 0	\$ 35,687
<u>Reserves - Debt</u>	<u>\$ 384,332</u>	<u>\$ 367,307</u>	<u>\$ 367,307</u>	<u>\$ 0</u>	<u>\$(17,025)</u>
EXPENDITURES TOTAL:	<u>\$ 714,114</u>	<u>\$ 732,776</u>	<u>\$ 732,776</u>	<u>\$ 0</u>	<u>\$ 18,662</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 5,834	\$ 5,915	\$ 5,915	\$ 0	\$ 81
<u>Less 5% Statutory Reduction</u>	<u>\$(292)</u>	<u>\$(296)</u>	<u>\$(296)</u>	<u>\$ 0</u>	<u>\$(4)</u>
Subtotal:	\$ 5,542	\$ 5,619	\$ 5,619	\$ 0	\$ 77
Transfers In	\$ 3,368,016	\$ 3,369,192	\$ 3,369,192	\$ 0	\$ 1,176
<u>Fund Balance</u>	<u>\$ 1,944,760</u>	<u>\$ 1,966,757</u>	<u>\$ 1,966,757</u>	<u>\$ 0</u>	<u>\$ 21,997</u>
REVENUES TOTAL:	<u>\$ 5,318,318</u>	<u>\$ 5,341,568</u>	<u>\$ 5,341,568</u>	<u>\$ 0</u>	<u>\$ 23,250</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,346,808</u>	<u>\$ 3,359,308</u>	<u>\$ 3,359,308</u>	<u>\$ 0</u>	<u>\$ 12,500</u>
Subtotal:	\$ 3,346,808	\$ 3,359,308	\$ 3,359,308	\$ 0	\$ 12,500
<u>Reserves - Debt</u>	<u>\$ 1,971,510</u>	<u>\$ 1,982,260</u>	<u>\$ 1,982,260</u>	<u>\$ 0</u>	<u>\$ 10,750</u>
EXPENDITURES TOTAL:	<u>\$ 5,318,318</u>	<u>\$ 5,341,568</u>	<u>\$ 5,341,568</u>	<u>\$ 0</u>	<u>\$ 23,250</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

236-CAPITAL IMPROVEMENT BOND SERIES 2009 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

238-GO BONDS 2010 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

239-INFRASTRUCTURE SALES TAX REV REFUNDING 2011 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 3,766,925	\$ 3,770,673	\$ 3,770,673	\$ 0	\$ 3,748
Fund Balance	\$ 3,522,813	\$ 3,595,815	\$ 3,595,815	\$ 0	\$ 73,002
REVENUES TOTAL:	\$ 7,289,738	\$ 7,366,488	\$ 7,366,488	\$ 0	\$ 76,750
<u>EXPENDITURES:</u>					
Debt Service	\$ 3,693,925	\$ 3,681,300	\$ 3,681,300	\$ 0	\$(12,625)
Subtotal:	\$ 3,693,925	\$ 3,681,300	\$ 3,681,300	\$ 0	\$(12,625)
Reserves - Debt	\$ 3,595,813	\$ 3,685,188	\$ 3,685,188	\$ 0	\$ 89,375
EXPENDITURES TOTAL:	\$ 7,289,738	\$ 7,366,488	\$ 7,366,488	\$ 0	\$ 76,750

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

240-TDT REFUNDING & IMPROVEMENT BONDS SERIES 2012 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 12,920	\$ 13,109	\$ 13,109	\$ 0	\$ 189
<u>Less 5% Statutory Reduction</u>	<u>\$(646)</u>	<u>\$(655)</u>	<u>\$(655)</u>	<u>\$ 0</u>	<u>\$(9)</u>
Subtotal:	\$ 12,274	\$ 12,454	\$ 12,454	\$ 0	\$ 180
Transfers In	\$ 5,533,358	\$ 5,550,823	\$ 5,550,823	\$ 0	\$ 17,465
<u>Fund Balance</u>	<u>\$ 4,306,791</u>	<u>\$ 4,369,771</u>	<u>\$ 4,369,771</u>	<u>\$ 0</u>	<u>\$ 62,980</u>
REVENUES TOTAL:	<u>\$ 9,852,423</u>	<u>\$ 9,933,048</u>	<u>\$ 9,933,048</u>	<u>\$ 0</u>	<u>\$ 80,625</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,472,257</u>	<u>\$ 5,465,257</u>	<u>\$ 5,465,257</u>	<u>\$ 0</u>	<u>\$(7,000)</u>
Subtotal:	\$ 5,472,257	\$ 5,465,257	\$ 5,465,257	\$ 0	\$(7,000)
<u>Reserves - Debt</u>	<u>\$ 4,380,166</u>	<u>\$ 4,467,791</u>	<u>\$ 4,467,791</u>	<u>\$ 0</u>	<u>\$ 87,625</u>
EXPENDITURES TOTAL:	<u>\$ 9,852,423</u>	<u>\$ 9,933,048</u>	<u>\$ 9,933,048</u>	<u>\$ 0</u>	<u>\$ 80,625</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 14,843	\$ 14,940	\$ 14,940	\$ 0	\$ 97
<u>Less 5% Statutory Reduction</u>	<u>\$(742)</u>	<u>\$(747)</u>	<u>\$(747)</u>	<u>\$ 0</u>	<u>\$(5)</u>
Subtotal:	\$ 14,101	\$ 14,193	\$ 14,193	\$ 0	\$ 92
Transfers In	\$ 5,196,843	\$ 5,195,520	\$ 5,195,520	\$ 0	\$(1,323)
<u>Fund Balance</u>	<u>\$ 4,947,832</u>	<u>\$ 4,979,855</u>	<u>\$ 4,979,855</u>	<u>\$ 0</u>	<u>\$ 32,023</u>
REVENUES TOTAL:	<u>\$ 10,158,776</u>	<u>\$ 10,189,568</u>	<u>\$ 10,189,568</u>	<u>\$ 0</u>	<u>\$ 30,792</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,168,304</u>	<u>\$ 5,157,520</u>	<u>\$ 5,157,520</u>	<u>\$ 0</u>	<u>\$(10,784)</u>
Subtotal:	\$ 5,168,304	\$ 5,157,520	\$ 5,157,520	\$ 0	\$(10,784)
<u>Reserves - Debt</u>	<u>\$ 4,990,472</u>	<u>\$ 5,032,048</u>	<u>\$ 5,032,048</u>	<u>\$ 0</u>	<u>\$ 41,576</u>
EXPENDITURES TOTAL:	<u>\$ 10,158,776</u>	<u>\$ 10,189,568</u>	<u>\$ 10,189,568</u>	<u>\$ 0</u>	<u>\$ 30,792</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 6,374	\$ 6,443	\$ 6,443	\$ 0	\$ 69
<u>Less 5% Statutory Reduction</u>	<u>\$(319)</u>	<u>\$(322)</u>	<u>\$(322)</u>	<u>\$ 0</u>	<u>\$(3)</u>
Subtotal:	\$ 6,055	\$ 6,121	\$ 6,121	\$ 0	\$ 66
Transfers In	\$ 2,936,333	\$ 2,942,687	\$ 2,942,687	\$ 0	\$ 6,354
<u>Fund Balance</u>	<u>\$ 2,124,494</u>	<u>\$ 2,147,775</u>	<u>\$ 2,147,775</u>	<u>\$ 0</u>	<u>\$ 23,281</u>
REVENUES TOTAL:	<u>\$ 5,066,882</u>	<u>\$ 5,096,583</u>	<u>\$ 5,096,583</u>	<u>\$ 0</u>	<u>\$ 29,701</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 2,918,488</u>	<u>\$ 2,915,288</u>	<u>\$ 2,915,288</u>	<u>\$ 0</u>	<u>\$(3,200)</u>
Subtotal:	\$ 2,918,488	\$ 2,915,288	\$ 2,915,288	\$ 0	\$(3,200)
<u>Reserves - Debt</u>	<u>\$ 2,148,394</u>	<u>\$ 2,181,295</u>	<u>\$ 2,181,295</u>	<u>\$ 0</u>	<u>\$ 32,901</u>
EXPENDITURES TOTAL:	<u>\$ 5,066,882</u>	<u>\$ 5,096,583</u>	<u>\$ 5,096,583</u>	<u>\$ 0</u>	<u>\$ 29,701</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

243- TDT REVENUE BOND SERIES 2016 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 1,384,592	\$ 1,369,253	\$ 1,369,253	\$ 0	\$(15,339)
Fund Balance	\$ 2,340,556	\$ 2,361,175	\$ 2,361,175	\$ 0	\$ 20,619
REVENUES TOTAL:	\$ 3,725,148	\$ 3,730,428	\$ 3,730,428	\$ 0	\$ 5,280
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,375,687	\$ 1,377,780	\$ 1,377,780	\$ 0	\$ 2,093
Subtotal:	\$ 1,375,687	\$ 1,377,780	\$ 1,377,780	\$ 0	\$ 2,093
Reserves - Debt	\$ 2,349,461	\$ 2,352,648	\$ 2,352,648	\$ 0	\$ 3,187
EXPENDITURES TOTAL:	\$ 3,725,148	\$ 3,730,428	\$ 3,730,428	\$ 0	\$ 5,280

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 550,956	\$ 501,727	\$ 501,727	\$ 0	\$(49,229)
Fund Balance	\$ 453,932	\$ 508,685	\$ 508,685	\$ 0	\$ 54,753
REVENUES TOTAL:	\$ 1,004,888	\$ 1,010,412	\$ 1,010,412	\$ 0	\$ 5,524
<u>EXPENDITURES:</u>					
Debt Service	\$ 548,410	\$ 547,445	\$ 547,445	\$ 0	\$(965)
Subtotal:	\$ 548,410	\$ 547,445	\$ 547,445	\$ 0	\$(965)
Reserves - Debt	\$ 456,478	\$ 462,967	\$ 462,967	\$ 0	\$ 6,489
EXPENDITURES TOTAL:	\$ 1,004,888	\$ 1,010,412	\$ 1,010,412	\$ 0	\$ 5,524

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 11,517	\$ 11,603	\$ 11,603	\$ 0	\$ 86
<u>Less 5% Statutory Reduction</u>	<u>\$(576)</u>	<u>\$(580)</u>	<u>\$(580)</u>	<u>\$ 0</u>	<u>\$(4)</u>
Subtotal:	\$ 10,941	\$ 11,023	\$ 11,023	\$ 0	\$ 82
Transfers In	\$ 4,015,752	\$ 4,022,221	\$ 4,022,221	\$ 0	\$ 6,469
<u>Fund Balance</u>	<u>\$ 3,838,992</u>	<u>\$ 3,867,580</u>	<u>\$ 3,867,580</u>	<u>\$ 0</u>	<u>\$ 28,588</u>
REVENUES TOTAL:	<u>\$ 7,865,685</u>	<u>\$ 7,900,824</u>	<u>\$ 7,900,824</u>	<u>\$ 0</u>	<u>\$ 35,139</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,990,838</u>	<u>\$ 3,989,835</u>	<u>\$ 3,989,835</u>	<u>\$ 0</u>	<u>\$(1,003)</u>
Subtotal:	\$ 3,990,838	\$ 3,989,835	\$ 3,989,835	\$ 0	\$(1,003)
<u>Reserves - Debt</u>	<u>\$ 3,874,847</u>	<u>\$ 3,910,989</u>	<u>\$ 3,910,989</u>	<u>\$ 0</u>	<u>\$ 36,142</u>
EXPENDITURES TOTAL:	<u>\$ 7,865,685</u>	<u>\$ 7,900,824</u>	<u>\$ 7,900,824</u>	<u>\$ 0</u>	<u>\$ 35,139</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

246 - DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 1,481,252	\$ 1,483,027	\$ 1,483,027	\$ 0	\$ 1,775
Fund Balance	\$ 1,023,917	\$ 1,028,125	\$ 1,028,125	\$ 0	\$ 4,208
REVENUES TOTAL:	\$ 2,505,169	\$ 2,511,152	\$ 2,511,152	\$ 0	\$ 5,983
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,477,043	\$ 1,474,639	\$ 1,474,639	\$ 0	\$(2,404)
Subtotal:	\$ 1,477,043	\$ 1,474,639	\$ 1,474,639	\$ 0	\$(2,404)
Reserves - Debt	\$ 1,028,126	\$ 1,036,513	\$ 1,036,513	\$ 0	\$ 8,387
EXPENDITURES TOTAL:	\$ 2,505,169	\$ 2,511,152	\$ 2,511,152	\$ 0	\$ 5,983

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

247-DS TDT REFUNDING BONDS 2019 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 2,940	\$ 2,023	\$ 2,023	\$ 0	\$(917)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,147)</u>	<u>\$(15,101)</u>	<u>\$(15,101)</u>	<u>\$ 0</u>	<u>\$ 46</u>
Subtotal:	\$ 287,793	\$ 286,922	\$ 286,922	\$ 0	\$(871)
Transfers In	\$ 68,602	\$ 820,016	\$ 820,016	\$ 0	\$ 751,414
<u>Fund Balance</u>	<u>\$ 979,876</u>	<u>\$ 674,333</u>	<u>\$ 674,333</u>	<u>\$ 0</u>	<u>\$(305,543)</u>
REVENUES TOTAL:	<u>\$ 1,336,271</u>	<u>\$ 1,781,271</u>	<u>\$ 1,781,271</u>	<u>\$ 0</u>	<u>\$ 445,000</u>
<u>EXPENDITURES:</u>					
<u>Debt Service</u>	<u>\$ 356,395</u>	<u>\$ 356,395</u>	<u>\$ 356,395</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 356,395	\$ 356,395	\$ 356,395	\$ 0	\$ 0
<u>Reserves - Debt</u>	<u>\$ 979,876</u>	<u>\$ 1,424,876</u>	<u>\$ 1,424,876</u>	<u>\$ 0</u>	<u>\$ 445,000</u>
EXPENDITURES TOTAL:	<u>\$ 1,336,271</u>	<u>\$ 1,781,271</u>	<u>\$ 1,781,271</u>	<u>\$ 0</u>	<u>\$ 445,000</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Fund Balance	\$ 1,026,712	\$ 1,026,713	\$ 1,026,713	\$ 0	\$ 1
REVENUES TOTAL:	\$ 3,080,136	\$ 3,080,137	\$ 3,080,137	\$ 0	\$ 1
<u>EXPENDITURES:</u>					
Debt Service	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Subtotal:	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Reserves - Debt	\$ 1,026,712	\$ 1,026,713	\$ 1,026,713	\$ 0	\$ 1
EXPENDITURES TOTAL:	\$ 3,080,136	\$ 3,080,137	\$ 3,080,137	\$ 0	\$ 1

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

249-DS CIRB 2019 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 16,603	\$ 16,943	\$ 16,943	\$ 0	\$ 340
<u>Less 5% Statutory Reduction</u>	<u>\$(830)</u>	<u>\$(847)</u>	<u>\$(847)</u>	<u>\$ 0</u>	<u>\$(17)</u>
Subtotal:	\$ 15,773	\$ 16,096	\$ 16,096	\$ 0	\$ 323
Transfers In	\$ 7,420,952	\$ 7,420,755	\$ 7,420,755	\$ 0	\$(197)
<u>Fund Balance</u>	<u>\$ 5,534,283</u>	<u>\$ 5,647,764</u>	<u>\$ 5,647,764</u>	<u>\$ 0</u>	<u>\$ 113,481</u>
REVENUES TOTAL:	<u>\$ 12,971,008</u>	<u>\$ 13,084,615</u>	<u>\$ 13,084,615</u>	<u>\$ 0</u>	<u>\$ 113,607</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 7,360,645</u>	<u>\$ 7,368,235</u>	<u>\$ 7,368,235</u>	<u>\$ 0</u>	<u>\$ 7,590</u>
Subtotal:	\$ 7,360,645	\$ 7,368,235	\$ 7,368,235	\$ 0	\$ 7,590
<u>Reserves - Debt</u>	<u>\$ 5,610,363</u>	<u>\$ 5,716,380</u>	<u>\$ 5,716,380</u>	<u>\$ 0</u>	<u>\$ 106,017</u>
EXPENDITURES TOTAL:	<u>\$ 12,971,008</u>	<u>\$ 13,084,615</u>	<u>\$ 13,084,615</u>	<u>\$ 0</u>	<u>\$ 113,607</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 250 – GO BONDS SERIES 2020 FUND

REVENUES

- ✓ Current Ad Valorem Taxes reflects a decrease of \$438 to match the calculated revenue.

EXPENDITURES

- ✓ Reserves - Debt was adjusted based on the change listed above.

250-GO BONDS SERIES 2020 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 1,877,926	\$ 2,120,092	\$ 2,119,654	\$(438)	\$ 241,728
Miscellaneous Revenues	\$ 773	\$ 5,788	\$ 5,788	\$ 0	\$ 5,015
<u>Less 5% Statutory Reduction</u>	<u>\$(93,935)</u>	<u>\$(106,294)</u>	<u>\$(106,272)</u>	<u>\$ 22</u>	<u>\$(12,337)</u>
Subtotal:	\$ 1,784,764	\$ 2,019,586	\$ 2,019,170	\$(416)	\$ 234,406
<u>Fund Balance</u>	<u>\$ 248,229</u>	<u>\$ 1,998,573</u>	<u>\$ 1,998,573</u>	<u>\$ 0</u>	<u>\$ 1,750,344</u>
REVENUES TOTAL:	<u>\$ 2,032,993</u>	<u>\$ 4,018,159</u>	<u>\$ 4,017,743</u>	<u>\$(416)</u>	<u>\$ 1,984,750</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 35,680	\$ 42,402	\$ 42,402	\$ 0	\$ 6,722
<u>Debt Service</u>	<u>\$ 67,976</u>	<u>\$ 1,968,992</u>	<u>\$ 1,968,992</u>	<u>\$ 0</u>	<u>\$ 1,901,016</u>
Subtotal:	\$ 103,656	\$ 2,011,394	\$ 2,011,394	\$ 0	\$ 1,907,738
<u>Reserves - Debt</u>	<u>\$ 1,929,337</u>	<u>\$ 2,006,765</u>	<u>\$ 2,006,349</u>	<u>\$(416)</u>	<u>\$ 77,012</u>
EXPENDITURES TOTAL:	<u>\$ 2,032,993</u>	<u>\$ 4,018,159</u>	<u>\$ 4,017,743</u>	<u>\$(416)</u>	<u>\$ 1,984,750</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 1,655	\$ 1,655	\$ 0	\$ 1,655
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(83)</u>	<u>\$(83)</u>	<u>\$ 0</u>	<u>\$(83)</u>
Subtotal:	\$ 0	\$ 1,572	\$ 1,572	\$ 0	\$ 1,572
Transfers In	\$ 575,478	\$ 573,642	\$ 573,642	\$ 0	\$(1,836)
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 551,737</u>	<u>\$ 551,737</u>	<u>\$ 0</u>	<u>\$ 551,737</u>
REVENUES TOTAL:	<u>\$ 575,478</u>	<u>\$ 1,126,951</u>	<u>\$ 1,126,951</u>	<u>\$ 0</u>	<u>\$ 551,473</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 27,763</u>	<u>\$ 567,333</u>	<u>\$ 567,333</u>	<u>\$ 0</u>	<u>\$ 539,570</u>
Subtotal:	\$ 27,763	\$ 567,333	\$ 567,333	\$ 0	\$ 539,570
<u>Reserves - Debt</u>	<u>\$ 547,715</u>	<u>\$ 559,618</u>	<u>\$ 559,618</u>	<u>\$ 0</u>	<u>\$ 11,903</u>
EXPENDITURES TOTAL:	<u>\$ 575,478</u>	<u>\$ 1,126,951</u>	<u>\$ 1,126,951</u>	<u>\$ 0</u>	<u>\$ 551,473</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CAPITAL FUNDS

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Change Between Stages

Adjustments have been made to the Capital Projects Funds since the Tentative Budget was presented on 9/9/2021. A summary of those changes has been included in front of each of the individual Funds.

CAPITAL PROJECTS FUND GROUP					
	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Other Taxes	\$ 27,065,136	\$ 30,119,576	\$ 30,119,576	\$ 0	\$ 3,054,440
Intergovernmental Revenue	\$ 3,650,733	\$ 4,104,394	\$ 20,711,615	\$ 16,607,221	\$ 17,060,882
Miscellaneous Revenues	\$ 33,247,252	\$ 287,039	\$ 33,247,252	\$ 32,960,213	\$ 0
Less 5% Statutory Reduction	\$(1,367,609)	\$(1,520,331)	\$(1,520,331)	\$ 0	\$(152,722)
Subtotal:	\$ 62,595,512	\$ 32,990,678	\$ 82,558,112	\$ 49,567,434	\$ 19,962,600
Transfers In	\$ 12,224,184	\$ 51,620,967	\$ 51,620,967	\$ 0	\$ 39,396,783
Other Sources	\$ 39,752,445	\$ 3,672,637	\$ 41,553,573	\$ 37,880,936	\$ 1,801,128
Fund Balance	\$ 289,493,773	\$ 176,703,545	\$ 307,455,271	\$ 130,751,726	\$ 17,961,498
REVENUES TOTAL:	\$ 404,065,914	\$ 264,987,827	\$ 483,187,923	\$ 218,200,096	\$ 79,122,009
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 154,100,872	\$ 36,469,913	\$ 184,754,411	\$ 148,284,498	\$ 30,653,539
Debt Service	\$ 2,526,537	\$ 3,015,423	\$ 3,015,423	\$ 0	\$ 488,886
Grants and Aids	\$ 69,915,598	\$ 0	\$ 69,915,598	\$ 69,915,598	\$ 0
Subtotal:	\$ 226,543,007	\$ 39,485,336	\$ 257,685,432	\$ 218,200,096	\$ 31,142,425
Transfers Out	\$ 14,385,625	\$ 15,910,887	\$ 15,910,887	\$ 0	\$ 1,525,262
Reserves - Debt	\$ 1,263,269	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 0
Reserves - Capital	\$ 147,921,400	\$ 156,422,013	\$ 156,422,013	\$ 0	\$ 8,500,613
Reserves - Assigned	\$ 13,952,613	\$ 51,906,322	\$ 51,906,322	\$ 0	\$ 37,953,709
EXPENDITURES TOTAL:	\$ 404,065,914	\$ 264,987,827	\$ 483,187,923	\$ 218,200,096	\$ 79,122,009

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 306 – LOCAL OPTION SALES TAX FUND

REVENUES

- ✓ Other Sources reflects an increase of \$925,551 for lease proceeds to complete the purchase of Sheriff Vehicles from prior years.
- ✓ Fund Balance reflects an increase of \$14,296,362 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - 800 MHz System Upgrade - \$341,876
 - ADA Sidewalk Improvements - \$133,765
 - Boggy Creek Floodplain Acquisition - \$115,150
 - Bridge Rehabilitation - \$576,800
 - Bridge Safety Features - \$498,840
 - Bridge Scour Countermeasures - \$386,493
 - Buenaventura C1, 2 & 3 Alternate Outfall - \$144,238
 - Buenaventura Drainage Improvements - \$1,229,680
 - Buenaventura Simpson Road Ditch Upgrade - \$466,199
 - BVL Royal Palm Stormwater - \$164,000
 - Campbell City Tax Collector Site - \$119,106
 - Center for Neovation (FL Advance Manufacturing Research Facility) - \$3,164
 - Countywide Sidewalks - \$779,647
 - Countywide Signals - \$1,380,274
 - Culvert Upgrades - \$544,517
 - Eagle Bay Stormwater Improvements - \$60,614
 - EOC Equipment Upgrade - \$246,605
 - Fortune Lakeshore Multi-Use Trail - \$57,122
 - Hickory Tree Stormwater Outfall - \$47,583
 - Intersection Safety & Efficiency Improvements - \$767,997
 - Kempfer Road Culvert Replacement - \$365,058
 - Kissimmee St Cloud Connector - \$488,694
 - Lake Toho Water Restoration Project- \$1,950
 - Maintenance & Storage Warehouse - \$721,471
 - Miscellaneous ROW Acquisitions & Appraisals - \$79,293
 - NeoCity Way - \$878,460
 - Old Canoe Creek Rd Culvert Crossing for WPA Canal - \$236,452
 - Road & Bridge Gate Security System - \$40,609
 - Seven Dwarfs Lane Drainage Improvements - \$68,360
 - Sheriff Vehicle Replacement - \$925,551
 - Traffic Control Equipment - \$596,363
 - Traffic Signal Replacement Mast Arm Upgrades - \$2,755,982

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 27,065,136	\$ 30,119,576	\$ 30,119,576	\$ 0	\$ 3,054,440
Miscellaneous Revenues	\$ 287,039	\$ 287,039	\$ 287,039	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(1,367,609)</u>	<u>\$(1,520,331)</u>	<u>\$(1,520,331)</u>	\$ 0	<u>\$(152,722)</u>
Subtotal:	\$ 25,984,566	\$ 28,886,284	\$ 28,886,284	\$ 0	\$ 2,901,718
Other Sources	\$ 2,203,825	\$ 2,426,843	\$ 3,352,394	\$ 925,551	\$ 1,148,569
Fund Balance	<u>\$ 33,351,413</u>	<u>\$ 32,673,037</u>	<u>\$ 46,969,399</u>	<u>\$ 14,296,362</u>	<u>\$ 13,617,986</u>
REVENUES TOTAL:	<u>\$ 61,539,804</u>	<u>\$ 63,986,164</u>	<u>\$ 79,208,077</u>	<u>\$ 15,221,913</u>	<u>\$ 17,668,273</u>
EXPENDITURES:					
Capital Outlay	\$ 23,694,038	\$ 11,521,749	\$ 26,743,662	\$ 15,221,913	\$ 3,049,624
Debt Service	<u>\$ 2,526,537</u>	<u>\$ 3,015,423</u>	<u>\$ 3,015,423</u>	\$ 0	<u>\$ 488,886</u>
Subtotal:	\$ 26,220,575	\$ 14,537,172	\$ 29,759,085	\$ 15,221,913	\$ 3,538,510
Transfers Out	\$ 14,245,135	\$ 15,636,254	\$ 15,636,254	\$ 0	\$ 1,391,119
Reserves - Debt	\$ 1,263,269	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 0
Reserves - Capital	\$ 8,610,825	\$ 11,349,469	\$ 11,349,469	\$ 0	\$ 2,738,644
Reserves - Assigned	<u>\$ 11,200,000</u>	<u>\$ 21,200,000</u>	<u>\$ 21,200,000</u>	\$ 0	<u>\$ 10,000,000</u>
EXPENDITURES TOTAL:	<u>\$ 61,539,804</u>	<u>\$ 63,986,164</u>	<u>\$ 79,208,077</u>	<u>\$ 15,221,913</u>	<u>\$ 17,668,273</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 315 – GENERAL CAPITAL OUTLAY FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$35,636,811 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Boggy Creek Road Improvements Part A - \$1,669,495
 - Campbell City Tax Collector Site - \$16,388
 - Carroll Street-JYP to Michigan Avenue Road Improvements - \$175,869
 - Center for Neovation (FL Advanced Manufacturing Research Facility) - \$41,610
 - Champions Gate DDI Improvement - \$151,094
 - CR 532 Widening - \$25,300,629
 - Lake Toho Water Restoration Project - \$4,292,181
 - Sheriff Training Facility - \$3,822,492
 - Simpson Road Phase 1 - \$166,165
 - West Gov't Complex (Land Acquisition) - \$888

315-GEN CAP OUTLAY FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 25,579,858	\$ 25,579,858	\$ 0	\$ 25,579,858
Fund Balance	\$ 41,296,023	\$ 5,706,322	\$ 41,343,133	\$ 35,636,811	\$ 47,110
REVENUES TOTAL:	<u>\$ 41,296,023</u>	<u>\$ 31,286,180</u>	<u>\$ 66,922,991</u>	<u>\$ 35,636,811</u>	<u>\$ 25,626,968</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 37,398,908	\$ 579,858	\$ 36,216,669	\$ 35,636,811	\$(1,182,239)
Subtotal:	<u>\$ 37,398,908</u>	<u>\$ 579,858</u>	<u>\$ 36,216,669</u>	<u>\$ 35,636,811</u>	<u>\$(1,182,239)</u>
Reserves - Capital	\$ 1,144,502	\$ 0	\$ 0	\$ 0	\$(1,144,502)
Reserves - Assigned	\$ 2,752,613	\$ 30,706,322	\$ 30,706,322	\$ 0	\$ 27,953,709
EXPENDITURES TOTAL:	<u>\$ 41,296,023</u>	<u>\$ 31,286,180</u>	<u>\$ 66,922,991</u>	<u>\$ 35,636,811</u>	<u>\$ 25,626,968</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$16,607,221 for funding from non-County entities that will be carried from the prior fiscal year to continue/complete projects.
- ✓ Miscellaneous Revenues and Other Sources reflects an increase of \$69,915,598 due to ongoing grant/contractual obligations.
- ✓ Fund Balance reflects an increase of \$438,732 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Bill Beck Blvd Segment B Road Project (Osceola Pkwy to Woodcrest Blvd) - \$1,793,000
 - Boggy Creek Road Improvements Part A - \$6,226,831
 - Canoe Creek Road at Deer Creek Blvd Signal - \$250,000
 - Canoe Creek Road Widening Project - \$2,000,000
 - Carroll St-JYP to Michigan Avenue Road Improvements - \$1,310,755
 - Lake Toho Water Restoration Project- \$370,703
 - Neptune Road & Broadway Signal - \$555,496
 - Neptune Road Widening (Partin Settlement Road to US 192) - \$205,216
 - Oak Street & Central Avenue Signal - \$531,323
 - Simpson Road (Myers Road-192) - \$3,284,600
 - Simpson Road Phase 1 - \$450,000
 - Storey Creek Boulevard - \$68,029
- ✓ Grants and Aids increased \$69,915,598 due to ongoing grant/contractual obligations with FDOT in accordance with the Osceola Parkway Extension Agreement.

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Intergovernmental Revenue	\$ 3,650,733	\$ 4,104,394	\$ 20,711,615	\$ 16,607,221	\$ 17,060,882
Miscellaneous Revenues	\$ 32,960,213	\$ 0	\$ 32,960,213	\$ 32,960,213	\$ 0
Subtotal:	\$ 36,610,946	\$ 4,104,394	\$ 53,671,828	\$ 49,567,434	\$ 17,060,882
Other Sources	\$ 36,955,385	\$ 0	\$ 36,955,385	\$ 36,955,385	\$ 0
Fund Balance	\$ 699,506	\$ 0	\$ 438,732	\$ 438,732	\$(260,774)
REVENUES TOTAL:	\$ 74,265,837	\$ 4,104,394	\$ 91,065,945	\$ 86,961,551	\$ 16,800,108
EXPENDITURES:					
Capital Outlay	\$ 4,350,239	\$ 4,104,394	\$ 21,150,347	\$ 17,045,953	\$ 16,800,108
Grants and Aids	\$ 69,915,598	\$ 0	\$ 69,915,598	\$ 69,915,598	\$ 0
Subtotal:	\$ 74,265,837	\$ 4,104,394	\$ 91,065,945	\$ 86,961,551	\$ 16,800,108
EXPENDITURES TOTAL:	\$ 74,265,837	\$ 4,104,394	\$ 91,065,945	\$ 86,961,551	\$ 16,800,108

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A CAPITAL FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$609,257 to account for funding that will be carried from the prior fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - Center for Neovation (FL Advanced Manufacturing Research Facility) - \$609,257

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$ 852,934	\$ 0	\$ 609,257	\$ 609,257	\$(243,677)
REVENUES TOTAL:	\$ 852,934	\$ 0	\$ 609,257	\$ 609,257	\$(243,677)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 852,934	\$ 0	\$ 609,257	\$ 609,257	\$(243,677)
Subtotal:	\$ 852,934	\$ 0	\$ 609,257	\$ 609,257	\$(243,677)
EXPENDITURES TOTAL:	\$ 852,934	\$ 0	\$ 609,257	\$ 609,257	\$(243,677)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$7,290,951 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - EMS Equipment - \$721,140
 - Fire & EMS Warehouse - \$3,919,714
 - Fire Rescue/EMS Training Facility - \$505,202
 - Fire Station #43 Campbell City – Land Purchase - \$55,861
 - Fire Station #45 Calypso Cay (535 Area) – New Fire Station - \$9,312
 - Fire Station #63 Shady Lane – Land Purchase - \$67,496
 - Fire Station #67 Austin Tindall – New Fire Station - \$163,166
 - Fire Station #75 Funie Steed Road – Land Purchase - \$17,262
 - Fire Station #83 Poinciana Parkway – Land Purchase - \$14,530
 - Fire/EMS Equipment - \$709,535
 - LifePak Cardiac Monitors - \$1,107,733

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 12,224,184	\$ 26,041,109	\$ 26,041,109	\$ 0	\$ 13,816,925
Other Sources	\$ 593,235	\$ 1,245,794	\$ 1,245,794	\$ 0	\$ 652,559
Fund Balance	\$ 9,922,856	\$ 14,217,935	\$ 21,508,886	\$ 7,290,951	\$ 11,586,030
REVENUES TOTAL:	\$ 22,740,275	\$ 41,504,838	\$ 48,795,789	\$ 7,290,951	\$ 26,055,514
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 7,731,685	\$ 14,974,027	\$ 22,264,978	\$ 7,290,951	\$ 14,533,293
Subtotal:	\$ 7,731,685	\$ 14,974,027	\$ 22,264,978	\$ 7,290,951	\$ 14,533,293
Transfers Out	\$ 140,490	\$ 274,633	\$ 274,633	\$ 0	\$ 134,143
Reserves - Capital	\$ 14,868,100	\$ 26,256,178	\$ 26,256,178	\$ 0	\$ 11,388,078
EXPENDITURES TOTAL:	\$ 22,740,275	\$ 41,504,838	\$ 48,795,789	\$ 7,290,951	\$ 26,055,514

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 332 – PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017 FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$1,858,997 to account for funding that will be carried from the prior fiscal year to continue/complete the below project.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following project:
 - NeoCity Office Building - \$1,858,997

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$ 1,681,264	\$ 0	\$ 1,858,997	\$ 1,858,997	\$ 177,733
REVENUES TOTAL:	\$ 1,681,264	\$ 0	\$ 1,858,997	\$ 1,858,997	\$ 177,733
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 1,681,264	\$ 0	\$ 1,858,997	\$ 1,858,997	\$ 177,733
Subtotal:	\$ 1,681,264	\$ 0	\$ 1,858,997	\$ 1,858,997	\$ 177,733
EXPENDITURES TOTAL:	\$ 1,681,264	\$ 0	\$ 1,858,997	\$ 1,858,997	\$ 177,733

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)
REVENUES TOTAL:	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)
Subtotal:	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)
EXPENDITURES TOTAL:	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)

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

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 334 – TRANSPORTATION IMPROVEMENT CONSTRUCTION FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$70,620,616 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Bill Beck Blvd Segment B Road Project (Osceola Pkwy to Woodcrest Blvd) - \$8,000,000
 - Boggy Creek Road Improvements Part A - \$22,446,977
 - Partin Settlement Road (Neptune Rd. to E. Lakeshore) - \$11,466,673
 - Simpson Road (Myers Road-192) - \$22,028,960
 - South Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - \$6,678,006

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$ 198,509,354	\$ 124,106,251	\$ 194,726,867	\$ 70,620,616	\$(3,782,487)
REVENUES TOTAL:	\$ 198,509,354	\$ 124,106,251	\$ 194,726,867	\$ 70,620,616	\$(3,782,487)
EXPENDITURES:					
Capital Outlay	\$ 75,211,381	\$ 5,289,885	\$ 75,910,501	\$ 70,620,616	\$ 699,120
Subtotal:	\$ 75,211,381	\$ 5,289,885	\$ 75,910,501	\$ 70,620,616	\$ 699,120
Reserves - Capital	\$ 123,297,973	\$ 118,816,366	\$ 118,816,366	\$ 0	\$(4,481,607)
EXPENDITURES TOTAL:	\$ 198,509,354	\$ 124,106,251	\$ 194,726,867	\$ 70,620,616	\$(3,782,487)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

ENTERPRISE FUNDS

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Change Between Stages

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 9/9/2021. A summary of those changes has been included in front of each of the individual Funds.

ENTERPRISE FUNDS

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 24,453,275	\$ 28,037,287	\$ 28,037,287	\$ 0	\$ 3,584,012
Charges For Services	\$ 13,093,117	\$ 17,733,523	\$ 17,733,523	\$ 0	\$ 4,640,406
Miscellaneous Revenues	\$ 363,948	\$ 363,948	\$ 363,948	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(1,895,517)	\$(2,306,738)	\$(2,306,738)	\$ 0	\$(411,221)
Subtotal:	\$ 36,014,823	\$ 43,828,020	\$ 43,828,020	\$ 0	\$ 7,813,197
<u>Fund Balance</u>	<u>\$ 73,034,666</u>	<u>\$ 74,584,459</u>	<u>\$ 87,124,610</u>	<u>\$ 12,540,151</u>	<u>\$ 14,089,944</u>
REVENUES TOTAL:	<u>\$ 109,049,489</u>	<u>\$ 118,412,479</u>	<u>\$ 130,952,630</u>	<u>\$ 12,540,151</u>	<u>\$ 21,903,141</u>
EXPENDITURES:					
Personal Services	\$ 1,689,396	\$ 1,708,113	\$ 1,708,113	\$ 0	\$ 18,717
Operating Expenses	\$ 26,839,015	\$ 29,398,878	\$ 29,398,878	\$ 0	\$ 2,559,863
Capital Outlay	\$ 11,212,000	\$ 0	\$ 12,540,151	\$ 12,540,151	\$ 1,328,151
Debt Service	\$ 7,437,433	\$ 9,241,183	\$ 9,241,183	\$ 0	\$ 1,803,750
Subtotal:	\$ 47,177,844	\$ 40,348,174	\$ 52,888,325	\$ 12,540,151	\$ 5,710,481
Transfers Out	\$ 986,053	\$ 927,379	\$ 927,379	\$ 0	\$(58,674)
Reserves - Operating	\$ 12,626,307	\$ 8,356,516	\$ 8,356,516	\$ 0	\$(4,269,791)
Reserves - Debt	\$ 23,691,597	\$ 23,870,100	\$ 23,870,100	\$ 0	\$ 178,503
Reserves - Capital	\$ 9,979,515	\$ 16,674,708	\$ 16,674,708	\$ 0	\$ 6,695,193
Reserves - Assigned	\$ 13,282,673	\$ 20,198,105	\$ 20,198,105	\$ 0	\$ 6,915,432
Reserves - Restricted	\$ 1,305,500	\$ 3,288,237	\$ 3,288,237	\$ 0	\$ 1,982,737
Reserves - Stability	\$ 0	\$ 4,749,260	\$ 4,749,260	\$ 0	\$ 4,749,260
EXPENDITURES TOTAL:	<u>\$ 109,049,489</u>	<u>\$ 118,412,479</u>	<u>\$ 130,952,630</u>	<u>\$ 12,540,151</u>	<u>\$ 21,903,141</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Recommended Final - FY22 Tentative)

401-SOLID WASTE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 24,453,275	\$ 28,037,287	\$ 28,037,287	\$ 0	\$ 3,584,012
Charges For Services	\$ 3,768,904	\$ 4,490,554	\$ 4,490,554	\$ 0	\$ 721,650
Miscellaneous Revenues	\$ 276,891	\$ 276,891	\$ 276,891	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(1,424,953)	\$(1,640,237)	\$(1,640,237)	\$ 0	\$(215,284)
Subtotal:	\$ 27,074,117	\$ 31,164,495	\$ 31,164,495	\$ 0	\$ 4,090,378
Fund Balance	\$ 30,767,119	\$ 41,323,096	\$ 41,323,096	\$ 0	\$ 10,555,977
REVENUES TOTAL:	\$ 57,841,236	\$ 72,487,591	\$ 72,487,591	\$ 0	\$ 14,646,355
<u>EXPENDITURES:</u>					
Personal Services	\$ 1,498,247	\$ 1,510,054	\$ 1,510,054	\$ 0	\$ 11,807
Operating Expenses	\$ 22,178,815	\$ 24,343,501	\$ 24,343,501	\$ 0	\$ 2,164,686
Capital Outlay	\$ 12,000	\$ 0	\$ 0	\$ 0	\$(12,000)
Debt Service	\$ 21,383	\$ 21,383	\$ 21,383	\$ 0	\$ 0
Subtotal:	\$ 23,710,445	\$ 25,874,938	\$ 25,874,938	\$ 0	\$ 2,164,493
Transfers Out	\$ 867,639	\$ 819,562	\$ 819,562	\$ 0	\$(48,077)
Reserves - Operating	\$ 9,990,272	\$ 6,926,849	\$ 6,926,849	\$ 0	\$(3,063,423)
Reserves - Debt	\$ 10,692	\$ 10,692	\$ 10,692	\$ 0	\$ 0
Reserves - Capital	\$ 9,979,515	\$ 16,674,708	\$ 16,674,708	\$ 0	\$ 6,695,193
Reserves - Assigned	\$ 13,282,673	\$ 20,198,105	\$ 20,198,105	\$ 0	\$ 6,915,432
Reserves - Restricted	\$ 0	\$ 1,982,737	\$ 1,982,737	\$ 0	\$ 1,982,737
EXPENDITURES TOTAL:	\$ 57,841,236	\$ 72,487,591	\$ 72,487,591	\$ 0	\$ 14,646,355

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 407 – OSCEOLA PARKWAY FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$12,540,151 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Osceola Parkway Intelligent Transportation System (ITS) - \$1,500,000
 - Osceola Parkway Toll Equipment Upgrade - \$1,113,375
 - Osceola Parkway Toll Facility All Electronic Tolling (AET) - \$9,926,776

407-OSCEOLA PARKWAY SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 9,324,213	\$ 13,242,969	\$ 13,242,969	\$ 0	\$ 3,918,756
Miscellaneous Revenues	\$ 87,057	\$ 87,057	\$ 87,057	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(470,564)	\$(666,501)	\$(666,501)	\$ 0	\$(195,937)
Subtotal:	\$ 8,940,706	\$ 12,663,525	\$ 12,663,525	\$ 0	\$ 3,722,819
Fund Balance	\$ 42,267,547	\$ 33,261,363	\$ 45,801,514	\$ 12,540,151	\$ 3,533,967
REVENUES TOTAL:	\$ 51,208,253	\$ 45,924,888	\$ 58,465,039	\$ 12,540,151	\$ 7,256,786
EXPENDITURES:					
Personal Services	\$ 191,149	\$ 198,059	\$ 198,059	\$ 0	\$ 6,910
Operating Expenses	\$ 4,660,200	\$ 5,055,377	\$ 5,055,377	\$ 0	\$ 395,177
Capital Outlay	\$ 11,200,000	\$ 0	\$ 12,540,151	\$ 12,540,151	\$ 1,340,151
Debt Service	\$ 7,416,050	\$ 9,219,800	\$ 9,219,800	\$ 0	\$ 1,803,750
Subtotal:	\$ 23,467,399	\$ 14,473,236	\$ 27,013,387	\$ 12,540,151	\$ 3,545,988
Transfers Out	\$ 118,414	\$ 107,817	\$ 107,817	\$ 0	\$(10,597)
Reserves - Operating	\$ 2,636,035	\$ 1,429,667	\$ 1,429,667	\$ 0	\$(1,206,368)
Reserves - Debt	\$ 23,680,905	\$ 23,859,408	\$ 23,859,408	\$ 0	\$ 178,503
Reserves - Restricted	\$ 1,305,500	\$ 1,305,500	\$ 1,305,500	\$ 0	\$ 0
Reserves - Stability	\$ 0	\$ 4,749,260	\$ 4,749,260	\$ 0	\$ 4,749,260
EXPENDITURES TOTAL:	\$ 51,208,253	\$ 45,924,888	\$ 58,465,039	\$ 12,540,151	\$ 7,256,786

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

408-POINCIANA PARKWAY FUND					
	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

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

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

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Change Between Stages

Adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 9/9/2021. A summary of those changes has been included in front of each of the individual Funds.

INTERNAL SERVICE					
	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 40,778,485	\$ 43,282,027	\$ 43,282,027	\$ 0	\$ 2,503,542
Miscellaneous Revenues	\$ 880,204	\$ 880,000	\$ 880,000	\$ 0	\$(204)
<u>Less 5% Statutory Reduction</u>	<u>\$(44,010)</u>	<u>\$(44,000)</u>	<u>\$(44,000)</u>	<u>\$ 0</u>	<u>\$ 10</u>
Subtotal:	\$ 41,614,679	\$ 44,118,027	\$ 44,118,027	\$ 0	\$ 2,503,348
Transfers In	\$ 188,918	\$ 922,454	\$ 922,454	\$ 0	\$ 733,536
<u>Fund Balance</u>	<u>\$ 16,853,124</u>	<u>\$ 21,840,789</u>	<u>\$ 22,349,910</u>	<u>\$ 509,121</u>	<u>\$ 5,496,786</u>
REVENUES TOTAL:	<u>\$ 58,656,721</u>	<u>\$ 66,881,270</u>	<u>\$ 67,390,391</u>	<u>\$ 509,121</u>	<u>\$ 8,733,670</u>
EXPENDITURES:					
Personal Services	\$ 1,938,579	\$ 1,984,768	\$ 1,984,768	\$ 0	\$ 46,189
Operating Expenses	\$ 36,298,632	\$ 40,056,677	\$ 40,056,677	\$ 0	\$ 3,758,045
Capital Outlay	\$ 544,371	\$ 596,950	\$ 1,106,071	\$ 509,121	\$ 561,700
<u>Debt Service</u>	<u>\$ 23,117</u>	<u>\$ 23,117</u>	<u>\$ 23,117</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 38,804,699	\$ 42,661,512	\$ 43,170,633	\$ 509,121	\$ 4,365,934
Transfers Out	\$ 811,955	\$ 978,153	\$ 978,153	\$ 0	\$ 166,198
Reserves - Operating	\$ 93,720	\$ 761,996	\$ 761,996	\$ 0	\$ 668,276
Reserves - Debt	\$ 11,559	\$ 11,559	\$ 11,559	\$ 0	\$ 0
Reserves - Claims	\$ 18,934,788	\$ 13,081,999	\$ 13,081,999	\$ 0	\$(5,852,789)
<u>Reserves - Restricted</u>	<u>\$ 0</u>	<u>\$ 9,386,051</u>	<u>\$ 9,386,051</u>	<u>\$ 0</u>	<u>\$ 9,386,051</u>
EXPENDITURES TOTAL:	<u>\$ 58,656,721</u>	<u>\$ 66,881,270</u>	<u>\$ 67,390,391</u>	<u>\$ 509,121</u>	<u>\$ 8,733,670</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Recommended Final - FY22 Tentative)

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 3,547,882	\$ 3,503,699	\$ 3,503,699	\$ 0	\$(44,183)
Subtotal:	\$ 3,547,882	\$ 3,503,699	\$ 3,503,699	\$ 0	\$(44,183)
Fund Balance	\$ 3,237,688	\$ 4,691,796	\$ 4,691,796	\$ 0	\$ 1,454,108
REVENUES TOTAL:	\$ 6,785,570	\$ 8,195,495	\$ 8,195,495	\$ 0	\$ 1,409,925
EXPENDITURES:					
Personal Services	\$ 144,671	\$ 151,771	\$ 151,771	\$ 0	\$ 7,100
Operating Expenses	\$ 2,633,191	\$ 2,636,076	\$ 2,636,076	\$ 0	\$ 2,885
Subtotal:	\$ 2,777,862	\$ 2,787,847	\$ 2,787,847	\$ 0	\$ 9,985
Transfers Out	\$ 79,538	\$ 52,923	\$ 52,923	\$ 0	\$(26,615)
Reserves - Operating	\$ 33,713	\$ 24,992	\$ 24,992	\$ 0	\$(8,721)
Reserves - Claims	\$ 3,894,457	\$ 2,458,748	\$ 2,458,748	\$ 0	\$(1,435,709)
Reserves - Restricted	\$ 0	\$ 2,870,985	\$ 2,870,985	\$ 0	\$ 2,870,985
EXPENDITURES TOTAL:	\$ 6,785,570	\$ 8,195,495	\$ 8,195,495	\$ 0	\$ 1,409,925

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 3,779,267	\$ 3,485,408	\$ 3,485,408	\$ 0	\$(293,859)
Subtotal:	\$ 3,779,267	\$ 3,485,408	\$ 3,485,408	\$ 0	\$(293,859)
Transfers In	\$ 0	\$ 300,000	\$ 300,000	\$ 0	\$ 300,000
Fund Balance	\$ 4,843,909	\$ 8,347,394	\$ 8,347,394	\$ 0	\$ 3,503,485
REVENUES TOTAL:	\$ 8,623,176	\$ 12,132,802	\$ 12,132,802	\$ 0	\$ 3,509,626
EXPENDITURES:					
Personal Services	\$ 130,050	\$ 136,454	\$ 136,454	\$ 0	\$ 6,404
Operating Expenses	\$ 4,799,151	\$ 5,832,435	\$ 5,832,435	\$ 0	\$ 1,033,284
Subtotal:	\$ 4,929,201	\$ 5,968,889	\$ 5,968,889	\$ 0	\$ 1,039,688
Transfers Out	\$ 51,597	\$ 65,320	\$ 65,320	\$ 0	\$ 13,723
Reserves - Operating	\$ 0	\$ 723,039	\$ 723,039	\$ 0	\$ 723,039
Reserves - Claims	\$ 3,642,378	\$ 47,691	\$ 47,691	\$ 0	\$(3,594,687)
Reserves - Restricted	\$ 0	\$ 5,327,863	\$ 5,327,863	\$ 0	\$ 5,327,863
EXPENDITURES TOTAL:	\$ 8,623,176	\$ 12,132,802	\$ 12,132,802	\$ 0	\$ 3,509,626

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 1,237,110	\$ 1,303,531	\$ 1,303,531	\$ 0	\$ 66,421
Subtotal:	\$ 1,237,110	\$ 1,303,531	\$ 1,303,531	\$ 0	\$ 66,421
Fund Balance	\$ 762,453	\$ 1,010,254	\$ 1,010,254	\$ 0	\$ 247,801
REVENUES TOTAL:	\$ 1,999,563	\$ 2,313,785	\$ 2,313,785	\$ 0	\$ 314,222
EXPENDITURES:					
Personal Services	\$ 67,942	\$ 71,900	\$ 71,900	\$ 0	\$ 3,958
Operating Expenses	\$ 1,008,299	\$ 1,008,875	\$ 1,008,875	\$ 0	\$ 576
Subtotal:	\$ 1,076,241	\$ 1,080,775	\$ 1,080,775	\$ 0	\$ 4,534
Transfers Out	\$ 59,508	\$ 53,337	\$ 53,337	\$ 0	\$(6,171)
Reserves - Operating	\$ 8,740	\$ 6,548	\$ 6,548	\$ 0	\$(2,192)
Reserves - Claims	\$ 855,074	\$ 1,134,762	\$ 1,134,762	\$ 0	\$ 279,688
Reserves - Restricted	\$ 0	\$ 38,363	\$ 38,363	\$ 0	\$ 38,363
EXPENDITURES TOTAL:	\$ 1,999,563	\$ 2,313,785	\$ 2,313,785	\$ 0	\$ 314,222

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 27,070,807	\$ 29,216,740	\$ 29,216,740	\$ 0	\$ 2,145,933
Miscellaneous Revenues	\$ 880,204	\$ 880,000	\$ 880,000	\$ 0	\$ (204)
<u>Less 5% Statutory Reduction</u>	<u>\$(44,010)</u>	<u>\$(44,000)</u>	<u>\$(44,000)</u>	<u>\$ 0</u>	<u>\$ 10</u>
Subtotal:	\$ 27,907,001	\$ 30,052,740	\$ 30,052,740	\$ 0	\$ 2,145,739
<u>Fund Balance</u>	<u>\$ 6,465,338</u>	<u>\$ 6,831,415</u>	<u>\$ 6,831,415</u>	<u>\$ 0</u>	<u>\$ 366,077</u>
REVENUES TOTAL:	<u>\$ 34,372,339</u>	<u>\$ 36,884,155</u>	<u>\$ 36,884,155</u>	<u>\$ 0</u>	<u>\$ 2,511,816</u>
EXPENDITURES:					
Personal Services	\$ 123,433	\$ 129,622	\$ 129,622	\$ 0	\$ 6,189
<u>Operating Expenses</u>	<u>\$ 24,258,041</u>	<u>\$ 26,897,540</u>	<u>\$ 26,897,540</u>	<u>\$ 0</u>	<u>\$ 2,639,499</u>
Subtotal:	\$ 24,381,474	\$ 27,027,162	\$ 27,027,162	\$ 0	\$ 2,645,688
Transfers Out	\$ 161,133	\$ 175,970	\$ 175,970	\$ 0	\$ 14,837
Reserves - Operating	\$ 39,435	\$ 0	\$ 0	\$ 0	\$ (39,435)
Reserves - Claims	\$ 9,790,297	\$ 8,532,183	\$ 8,532,183	\$ 0	\$ (1,258,114)
<u>Reserves - Restricted</u>	<u>\$ 0</u>	<u>\$ 1,148,840</u>	<u>\$ 1,148,840</u>	<u>\$ 0</u>	<u>\$ 1,148,840</u>
EXPENDITURES TOTAL:	<u>\$ 34,372,339</u>	<u>\$ 36,884,155</u>	<u>\$ 36,884,155</u>	<u>\$ 0</u>	<u>\$ 2,511,816</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

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

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 719,071	\$ 722,950	\$ 722,950	\$ 0	\$ 3,879
Subtotal:	\$ 719,071	\$ 722,950	\$ 722,950	\$ 0	\$ 3,879
Fund Balance	\$ 833,279	\$ 895,583	\$ 895,583	\$ 0	\$ 62,304
REVENUES TOTAL:	\$ 1,552,350	\$ 1,618,533	\$ 1,618,533	\$ 0	\$ 66,183
EXPENDITURES:					
Personal Services	\$ 52,512	\$ 55,889	\$ 55,889	\$ 0	\$ 3,377
Operating Expenses	\$ 716,845	\$ 607,689	\$ 607,689	\$ 0	\$(109,156)
Subtotal:	\$ 769,357	\$ 663,578	\$ 663,578	\$ 0	\$(105,779)
Transfers Out	\$ 21,609	\$ 38,923	\$ 38,923	\$ 0	\$ 17,314
Reserves - Operating	\$ 8,802	\$ 7,417	\$ 7,417	\$ 0	\$(1,385)
Reserves - Claims	\$ 752,582	\$ 908,615	\$ 908,615	\$ 0	\$ 156,033
EXPENDITURES TOTAL:	\$ 1,552,350	\$ 1,618,533	\$ 1,618,533	\$ 0	\$ 66,183

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 123,432	\$ 147,272	\$ 147,272	\$ 0	\$ 23,840
Subtotal:	\$ 123,432	\$ 147,272	\$ 147,272	\$ 0	\$ 23,840
Fund Balance	\$ 9,899	\$ 0	\$ 0	\$ 0	\$(9,899)
REVENUES TOTAL:	\$ 133,331	\$ 147,272	\$ 147,272	\$ 0	\$ 13,941
EXPENDITURES:					
Personal Services	\$ 41,793	\$ 39,761	\$ 39,761	\$ 0	\$(2,032)
Operating Expenses	\$ 14,277	\$ 13,067	\$ 13,067	\$ 0	\$(1,210)
Capital Outlay	\$ 0	\$ 18,950	\$ 18,950	\$ 0	\$ 18,950
Debt Service	\$ 23,117	\$ 23,117	\$ 23,117	\$ 0	\$ 0
Subtotal:	\$ 79,187	\$ 94,895	\$ 94,895	\$ 0	\$ 15,708
Transfers Out	\$ 39,555	\$ 40,818	\$ 40,818	\$ 0	\$ 1,263
Reserves - Operating	\$ 3,030	\$ 0	\$ 0	\$ 0	\$(3,030)
Reserves - Debt	\$ 11,559	\$ 11,559	\$ 11,559	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 133,331	\$ 147,272	\$ 147,272	\$ 0	\$ 13,941

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 2,688,560	\$ 3,000,994	\$ 3,000,994	\$ 0	\$ 312,434
Subtotal:	\$ 2,688,560	\$ 3,000,994	\$ 3,000,994	\$ 0	\$ 312,434
Transfers In	\$ 42,918	\$ 44,454	\$ 44,454	\$ 0	\$ 1,536
REVENUES TOTAL:	\$ 2,731,478	\$ 3,045,448	\$ 3,045,448	\$ 0	\$ 313,970
EXPENDITURES:					
Personal Services	\$ 1,298,316	\$ 1,322,399	\$ 1,322,399	\$ 0	\$ 24,083
Operating Expenses	\$ 1,124,141	\$ 1,284,159	\$ 1,284,159	\$ 0	\$ 160,018
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,422,457	\$ 2,606,558	\$ 2,606,558	\$ 0	\$ 184,101
Transfers Out	\$ 309,021	\$ 438,890	\$ 438,890	\$ 0	\$ 129,869
Reserves - Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 2,731,478	\$ 3,045,448	\$ 3,045,448	\$ 0	\$ 313,970

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

CHANGES BETWEEN STAGES

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

REVENUES

- ✓ Fund Balance reflects an increase of \$509,121 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
 - Fuel Proximity Sensors - \$198,371
 - Fire Station 42 DEF Dispenser and Monitoring Upgrade - \$141,750
 - Fire Station 55 DEF Dispenser and Monitoring Upgrade - \$169,000

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Tentative Budget:	FY22 Recommended Final Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 1,612,356	\$ 1,901,433	\$ 1,901,433	\$ 0	\$ 289,077
Subtotal:	\$ 1,612,356	\$ 1,901,433	\$ 1,901,433	\$ 0	\$ 289,077
Transfers In	\$ 146,000	\$ 578,000	\$ 578,000	\$ 0	\$ 432,000
Fund Balance	\$ 700,558	\$ 64,347	\$ 573,468	\$ 509,121	\$(127,090)
REVENUES TOTAL:	\$ 2,458,914	\$ 2,543,780	\$ 3,052,901	\$ 509,121	\$ 593,987
EXPENDITURES:					
Personal Services	\$ 79,862	\$ 76,972	\$ 76,972	\$ 0	\$(2,890)
Operating Expenses	\$ 1,744,687	\$ 1,776,836	\$ 1,776,836	\$ 0	\$ 32,149
Capital Outlay	\$ 544,371	\$ 578,000	\$ 1,087,121	\$ 509,121	\$ 542,750
Subtotal:	\$ 2,368,920	\$ 2,431,808	\$ 2,940,929	\$ 509,121	\$ 572,009
Transfers Out	\$ 89,994	\$ 111,972	\$ 111,972	\$ 0	\$ 21,978
EXPENDITURES TOTAL:	\$ 2,458,914	\$ 2,543,780	\$ 3,052,901	\$ 509,121	\$ 593,987

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

**OSCEOLA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA REQUEST**

DEPT./OFFICE:	COUNTY ADMINISTRATION	MEETING DATE:	09/20/21
DIRECTOR/MANAGER:	DONNA RENBERG	REQUEST TYPE:	REGULAR

AGENDA REQUEST

Approve the FY22 Organizational Chart submitted by the County Manager to include 1,622.69 Full Time Equivalent (FTE) positions as included in the Recommended FINAL Budget.

STRATEGIC PLAN GOAL

Efficient & High Performing County Government

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT:

There is no financial impact other than staff time to prepare the item. Funds to support the number of FTEs is included in the Recommended FINAL Budget.

BACKGROUND INFORMATION

- Pursuant to Chapter 1 of the Administrative Code, 1.2 County Manager, the County Manager shall submit an Organizational Chart to the Board.
- The Chart includes the number of positions included in the FY22 Recommended FINAL Budget (1,622.69).
- This number is an increase from the Tentative Budget to incorporate the 21 Firefighter positions approved for 3 years through the FEMA 2020 Staffing for Adequate Fire and Emergency Response (SAFER) Grant, Grant ID EMW-2020-FF-00666, Assistance Listing 97.083, through the Department of Homeland Security for the Austin Tindall Station.
- Staff Recommends approval.

Osceola County Citizens



**Osceola County
BOARD OF COUNTY COMMISSIONERS**

**County Attorney
FRANK TOWNSEND**

**County Manager
DONALD S. FISHER**

CONSTITUTIONALS / ELECTED OFFICIALS:
 Clerk of the Circuit Court
 Public Defender
 Property Appraiser
 State's Attorney
 Sheriff
 Supervisor of Elections
 Tax Collector

**Deputy County Manager
BETH A. KNIGHT**

**Asst. County Manager
DONNA L. RENBERG**

**Office of
Sustainability**

**Human
Resources**

- Employee Benefits & Relations
- Risk Mgmt.

**Governmental
Affairs/Grants**

- Lobbying Services
- Federal & State Grants

**Audit & Oper.
Improvements**

- Performance Audits
- Operational Improvements

**Community
Development**

- Building
- Current Planning
- Customer Care
- Dev. Review
- Ext. Services
- Parks/Public Lands
- Planning & Design
- Sports & Event Facilities

**Human
Services**

- Housing Services
- Federal Grants
- Library Services
- Social Services
- Veteran's Affairs

**Communications
Department**

- Community Outreach
- Branding
- Public Information

**Public
Safety**

- Animal Services
- Corrections
- Emergency Management
- Fire/Rescue Services

**Public
Works**

- Asset Mgmt.
- Construction
- Engineering
- Fleet Mgmt.
- Real Estate
- Road & Bridge
- Solid Waste
- Stormwater/ Nat. Resources

**Transportation
& Transit**

- Complete Street Construction
- Osceola Parkway
- Lynx/SunRail/MPO
- Mobility Fee Coordination
- Traffic Engineering
- Transportation Planning

**Business
Services**

- Agenda Mgmt.
- Board Support
- Contract Mgmt.
- Procurement

**Strategic
Initiatives**

- Economic Development
- W192 & E192

**Financial
Services**

- Budget
- Finance
- Debt Mgmt.
- Maint. District
- Special Assessments

**Information
Technology**

- IT Security
- Project Mgmt.
- Support Services
- System/Network Services
- Web Services