

Osceola County

Fiscal Year 2011 Adopted Budget



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ADOPTED - September 22, 2010

Fiscal Year 2010/2011 Adopted Budget

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Introduction

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Osceola County is a Charter County which was instituted on October 1, 1992 and is governed by a Board of County Commissioners (BOCC) elected by the citizens. This Board is responsible for appointing a County Manager, County Attorney and Commission Auditor to implement their policies for the good of the people. The Board’s Mission Statement is as follows:

“To provide quality service to the residents of and visitors to Osceola County, which is second to none. Our services will be maintained by strict adherence to the principles of honesty, respect, commitment, teamwork, education, and efficiency.”

The County is comprised of two cities, Kissimmee and St Cloud, with an overall estimated population of 272,788 in 2009. As such, it is the sixth largest county in the State of Florida. This County’s population increased 57% from 2000 to 2009. Below shows the increase in population as recorded in the County’s Comprehensive Annual Financial Report (CAFR).

Change in Osceola County’s Population:									
2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
174,200	183,443	194,291	206,095	220,217	231,482	244,522	254,902	267,955	272,788

This growth in population has brought about numerous changes and demands that have impacted the County’s operations and budget. The overall economic downturn has made the County’s ability to serve the increased demands very difficult as most revenues have been negatively impacted. The County has been heavily impacted by the housing market collapse and foreclosure rate as seen in the decline in property values over the past two years (17.2% in FY10 and 15.65% in FY11). The economic challenges have also impacted other revenues such as the tourist development taxes due to the reduction in occupancy rates and average daily room rates. However, there are indications that some revenue sources might be stabilizing as the projected decline for FY11 was smaller than in FY10.

STATUTORY REQUIREMENTS:

Osceola County’s budget is established on a Fiscal Year (FY) basis. The County’s budget commences on October 1st and ends on September 30th of each year. Therefore, Osceola County’s Fiscal Year 2011, also referred to as FY11, began on October 1, 2010 and will end on September 30, 2011.

The County’s Budget is developed in accordance with Chapters 129 and 200 of the Florida Statutes (F.S.). Chapter 129 guides overall budget development and administration. Chapter 200 provides specific directions for the annual levy of property taxes and the corresponding budget adoption.

BUDGET DEVELOPMENT:

Development of the budget requires that a variety of projections be made regarding economic conditions, viability of revenue estimates and expenditure requirements. In addition, the BOCC’s priorities, vision and strategic plan must be considered. Applicable State Statutes, Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) and Chapter 4 of the Administrative Code requirements also guide the preparation of the budget.

The annual budget is comprised of numerous funds. These funds are categorized according to their function and are organized within six different fund groups. Each fund group has distinct criteria that determine the type of

revenues and applicable expenditures to support the services required each fiscal year. These fund groups are as follows:

1. General Fund: The General Fund accounts for all financial resources which are not required to be accounted for in a different fund. The General Fund is the largest and most complex fund of the County. This fund's primary source of revenue is Ad Valorem which is derived from property taxes. Other major sources of revenue are state shared revenue, public service taxes, telecommunication service taxes, as well as grants and other miscellaneous sources. The General Fund supports many operations including, but not limited to, general administration and oversight, Constitutional Offices, Corrections, Emergency Management, Animal Control, Human Services, Economic Development and Community Development.
2. Special Revenue Funds: Special Revenue Funds are established for specific purposes to account for revenues that must be expended in a restricted manner and accounted for as such. They may be created due to Federal guidelines, Florida Statutes or County Ordinances. Sources received are from special sources, dedicated or restricted to a specific purpose. The County has 41 Special Revenue Funds including funds such as Transportation Trust Fund, Tourist Development Tax Funds, Library Fund, Countywide Fire/EMS Fund, Emergency 911, Environmental Lands, Court Technology and many others.
3. Debt Service Funds: These funds are established for the specific purpose of repaying long-term principal, interest, and debt service costs. The County currently has 13 such funds. These funds take into consideration the requirements set forth in the bond covenant/loan document. These requirements can include information such as what the funds can be used for as well as the amount of reserves that must be maintained yearly.
4. Capital Project Funds: These funds are specifically for the purpose of administering capital projects. Their revenue sources are derived from bonds, voter approved sales tax, grants and fees. The funds are used for the acquisition and construction of capital projects with a useful life of ten years and a minimum cost of \$25,000.
5. Enterprise Funds: Enterprise Funds provide goods or services to the public for a fee making that fund self-supporting. They account for external and internal business-type activities provided on a basis consistent with private enterprises. This County has two enterprise funds: Solid Waste – which supports the operation of waste collection, household chemical collection program, as well as long-term care of the County's Landfills; and Osceola Parkway – which supports the operations and maintenance of the Parkway.
6. Internal Service Funds: These funds account for the financing of goods or services provided by one department to other departments within the County. This type of fund operates on a break-even cost reimbursement basis rather than from commercial suppliers. The annual budget includes six Internal Service Funds.

Each fund group listed above is individually discussed in the following sections of this book: General Fund – Section 4, Special Revenue – Section 5, Debt Service – Section 6, Capital – Section 7, Enterprise – Section 8 and Internal Service – Section 9.

BUDGET PREPARATION:

During the preparation of the FY11 budget, the County was faced with many challenges. The economic downturn, declining property values and increased foreclosures continued to be a major impact on Osceola County's revenues. The County's needs, however, have not declined. With infrastructure needs to be addressed, failing roads and challenges at our jail, the Commissioners were dedicated to providing the citizens of this County with quality services, while recognizing the impact caused by the loss in revenue. The County's primary funding source for the services provided by the General Fund, Library Fund and Emergency Medical Services is Ad Valorem taxes. The following chart reflects the approved millage rates and corresponding Ad Valorem revenue:

	FY10 MILLAGE:	FY10 Ad Valorem:	FY11 MILLAGE:	FY11 Ad Valorem:	FY10 – FY11:
General Fund	6.3396	\$137,230,956	6.7000	\$121,575,882	\$ - 15,655,074
Library	0.2566	\$ 5,572,323	0.2566	\$ 4,673,229	\$ - 899,094
EMS	0.8997	\$ 14,673,578	1.0682	\$ 14,842,854	\$ 169,276
			TOTALS:		\$ -16,384,892

In Florida, Ad Valorem taxes are levied based on a millage rate. One mil is equal to \$1.00 per \$1,000 of taxable value which is determined as of January 1st of each year. The amount of taxes on each property is determined by multiplying the taxable assessed value (less any applicable exemptions) by a millage rate, then dividing by 1000. For example, if the taxable property value is \$100,000 then the property taxes for the General Fund would be \$670.00 (\$100,000 X 6.7000 / 1000).

As revenues changed, expenditures had to as well. The following provides a list of the primary changes to the County's expenditures.

Personal Services:

- Retirement rates as provided by the State of Florida created a Countywide increase of more than \$2 million dollars (mandated as part of the County's participation in the Florida Retirement System)
- Implemented an 80-hour Furlough
- No cost of living or merit increase for employees
- Changed the structure of the County's health insurance plan
- Vacancy Factor was reduced from -2.079% to -1.75% due to fewer vacancies

Operating:

- Budget again aligned with actual trends not in anticipation of emergency situations
- Streamlined operating expenditures
- Reductions to contracts
- Reductions to employee-related insurance claim projections due to new plan structures/rates and the Sheriff's decision to pursue other plans
- Included overhead expenses associated with benefits

Capital:

- Decrease of new capital projects
- Discontinuation of General Fund support for capital projects
- Committed funds for ongoing projects in FY10 were recognized in FY11's adopted budget

INTRODUCTION

Reserves:

- Reserve for Cash meets the goal of a minimum of 2 months of Personal Services, Operating and Transfers for funds that are primarily funded by Ad Valorem or Special Assessment revenue
- Reserve for Contingency was established on FY10's usage trend
- A new reserve account, Reserve-Stability, was created to preserve funds against additional revenue declines in FY12; utilized in the General Fund, Library Fund, Countywide Fire/EMS Fund and the Building Fund

Although the County's operation has been streamlined, the County continues to fund a wide range of services, including but not limited to, the following:

Animal Control	Health Unit	Public Defender
Building	Human Services	Public Information Office
Code Enforcement	Human Resources	Public Transportation
Corrections	Land Conservation	Sheriff's Office
Court Administration	Library Services	Solid Waste Management
Economic Development	Mosquito Control	State Attorney
Emergency 911	Municipal Service Benefit Units	Supervisor of Elections
Emergency Management	Municipal Service Taxing Units	Transportation Improvements
Emergency Medical Services	Parks	
Extension Services	Planning & Zoning	
Fire Rescue	Property Appraiser	

BUDGET CALENDAR:

The general budget schedule for the FY11 budget process was as follows:

SCHEDULE OF FY11 BUDGET PROCESS:	
<u>Budget Workshops/Special Meeting</u> :	<ul style="list-style-type: none"> >March 29, 2010 >April 26, 2010 >June 28, 2010 >July 27-28, 2010
Numerous discussions on the FY11 Budget have been held.	
<u>Public Hearings</u> :	
> Fire Assessment Public Hearings	>June 7 & 28 & July 12, 2010
> Special Assessments Public Hearing	>June 8, 2010
> Final Special Assessment Public Hearing	>September 7 & 8, 2010
> First Millage/Budget Public Hearing	>September 8, 2010
> Second (& Final) Millage/Budget Public Hearing	>September 22, 2010

In conjunction with the above schedule, departments prepared their budget requests in May for the County Manager's consideration. From June 8th through the 17th, each department met with County Administration to discuss and evaluate their requests. During this process, many adjustments were identified in preparation for the submittal of the County Manager's Recommended Budget to the BOCC.

The most important process in budget development, regulated by Florida Statute 200, is compliance with the Truth in Millage (TRIM) requirements. TRIM provides taxpayers the opportunity to participate in the local legislative process by which ad valorem taxes are levied. It also establishes the statutory

requirements that taxing authorities levying a millage must follow. The Department of Revenue (DOR) has established the forms that must be completed as part of the TRIM compliance process.

The first step in the TRIM compliance process occurred on July 1st when the Property Appraiser certified Osceola County's taxable value. For the new fiscal year, Osceola County participated in a pilot program called "eTRIM" with DOR. The pilot program allowed the entire process (Property Appraiser's certification, completion of required forms and submittal of these forms) to be completed electronically.

On July 12th, the County Manager submitted his Recommended Budget to the Board for its review and recommendations. On July 27th a BOCC Workshop was held to discuss the recommended budget. A special meeting was then held on July 28th to establish the rolled-back millage rates, proposed millage rates, and to set the first public hearing date, time and location. The proposed millage rates established during this Special Meeting could not be increased during the remainder of the budget process. On August 2nd, the Office of Management and Budget (OMB) informed the Property Appraiser through "eTRIM" of the actions approved by the BOCC during the Special Meeting for publication of the TRIM notices.

On September 7th, a public hearing was held to adopt Special Assessment rates which provide funding for the County's neighborhood serving Municipal Service Benefit Units (MSBUs), residential solid waste, household chemical waste, subdivision pond maintenance and fire services. All proposed assessments were approved except the Fire Assessment. The Fire Assessment discussion was continued and finalized on September 8th.

A public hearing to adopt the Tentative Millage Rates and Budget was held on September 8th. Based on BOCC approval, the Countywide Millage rate was reduced to 6.7000. This resulted in a corresponding reduction to Ad Valorem revenue and the Tentative Budget. The Board also set the final Public Hearing date and directed staff to advertise the Tentative Millage Rates and Budget. As mandated by F.S. 200, the advertisement was placed in a newspaper of general paid circulation announcing the intent to finalize the budget and adopt a millage rate.

As part of the preparation for the final budget, staff was directed by the BOCC to make two adjustments to the final budget -- increase in the Fire Assessment buy-down from the General Fund and the implementation of the furlough in the Countywide Fire Fund. Staff also recommended including some additional grant revenue that was awarded, bond proceeds that would not be expended in FY10 and committed, ongoing capital projects that need to be continued in FY11 without interruption.

The inclusion of continuing, committed and funded capital projects into the Adopted Budget is a change for FY11. Previously, the remaining balances were brought forward through a Budget Amendment. As the Amendment didn't occur for a few months, it created a lot of difficulties in trying to continue the projects without interruption and pay invoices when the remaining budget for the project had not been recognized as yet. While the new process will improve the administration of the projects, it has made the Adopted FY11 Budget appear to be much larger than the Adopted FY10 Budget (increase of 13.6%). If compared to the FY10 Revised Budget, however, the FY11 Budget decreased by 19%.

INTRODUCTION

On September 22nd, the final public hearing was held for the purpose of adopting the FY11 budget. The final millage rates and budget (including staff's recommended changes) were approved. The FY11 budget was adopted in the amount of \$909,778,677. Also, as part of the budget process, a total of 1,556 BOCC FTEs were adopted, along with the County's Organizational Chart (which is included in this section of the Budget Book). The BOCC also directed staff to take all final measures necessary to complete the TRIM compliance requirements.

CONCLUSION:

The FY11 budget was successfully adopted with reduced revenues. This could not have been accomplished without the diligent efforts of the County's partners - the Ninth Judicial Circuit Court and the Constitutional Officers, as well as, the County Attorney, Commission Auditor and all BOCC staff.

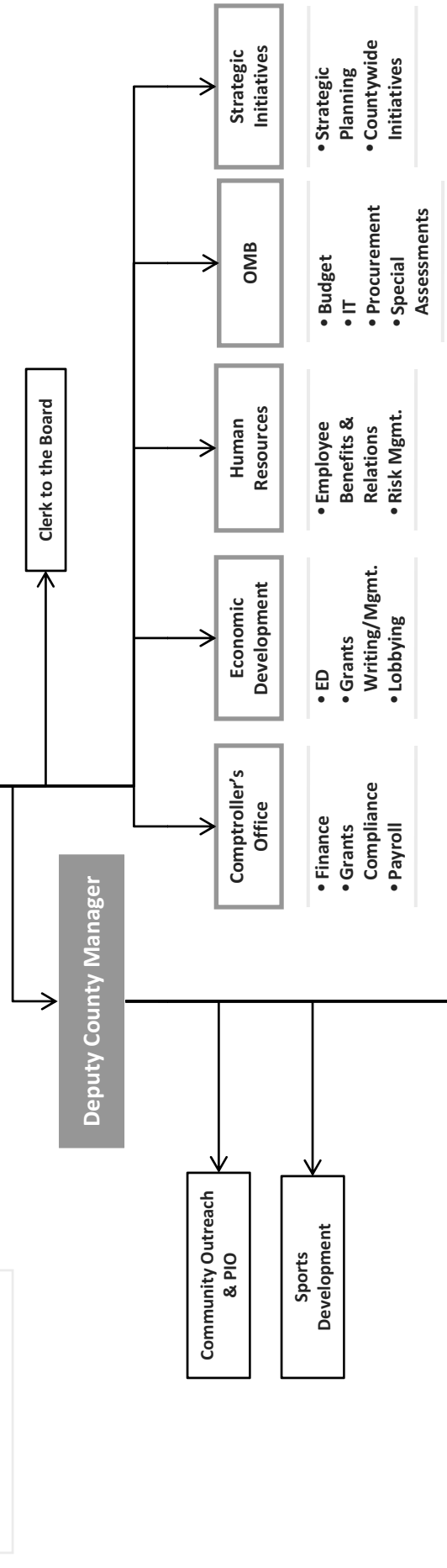
Difficult decisions were made. Some decisions such as reductions to capital, personal services, training, repairs and maintenance to name a few will not be sustainable in the long run. There will also be impacts to the County's ability to respond to requests for assistance as quickly as in the past as a result of the reductions. However, the reductions were necessary in order to be sensitive to the financial concerns of the citizens. Through the leadership of the BOCC and efforts of our partners, a budget for Fiscal Year 2011 was adopted that still provides service to the citizens without increasing taxes.

Osceola County Citizens

- CONSTITUTIONAL OFFICERS:**
- Clerk of Court
 - Public Defender
 - Property Appraiser
 - State's Attorney
 - Sheriff
 - Supervisor of Elections
 - Tax Collector

Osceola County Board of County Commissioners

Commission Auditor County Manager County Attorney



- Comptroller's Office**
- Finance
 - Grants
 - Compliance
 - Payroll

- Economic Development**
- ED
 - Grants
 - Writing/Mgmt.
 - Lobbying

- Human Resources**
- Employee Benefits & Relations
 - Risk Mgmt.

- OMB**
- Budget
 - IT
 - Procurement
 - Special Assessments

- Strategic Initiatives**
- Strategic Planning
 - Countywide Initiatives

- Community Development**
- Building
 - Customer Care
 - Development
 - Review
 - Extension Svcs.
 - Natural Resources
 - P&Z/ Code

- Corrections**
- Courthouse Security
 - Jail
 - Pre-Trial Release

- CVB**
- CVB
 - Event Facilities
 - OHP

- Fire**
- Animal Control
 - Communications
 - Emergency Mgmt.
 - Fire/Rescue Services

- Human Services**
- Housing Grants
 - Library Services
 - Social Services
 - Veteran's Affairs

- Public Works**
- Asset Mgmt.
 - Engineering
 - Road & Bridge
 - Solid Waste

HOW TO USE THIS BOOK

OVERVIEW:

The Overview Section of the FY11 Adopted Budget Book provides general information on the adopted budget. Included are the following:

- Osceola County Mission Statement & Strategic Initiatives
- Frequently Asked Questions
- Budget Summary
- Financial Indicators and Major Revenue Sources

SUMMARY BY CATEGORY:

This section provides a quick at-a-glance overview of the adopted budget by categories. The information is separated by the fund Group as follows:

- Countywide Summary by Category
- Fund Group Summary by Category
- Fund Summary by Category
- Expenditure Summary by Cost Center

GENERAL FUND:

This section details revenues and expenditures provided for in the General Fund. In addition to a fund summary, each cost center is presented with information such as:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Related Revenue Sources by Category
- Expenditures by Category

SPECIAL REVENUE FUNDS:

This section details revenues and expenditures provided for specific purposes. In addition to a summary of each fund, cost centers are presented with information such as:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Revenues by Category
- Expenditures by Category

DEBT SERVICE FUNDS:

This section details revenues and expenditures provided for the accumulation of resources for, and the payments of, general long term debt. In addition to a summary of each fund, the following information is presented:

- Programs & Services
- Charts
- Trends & Issues

- Revenues by Category
- Expenditures by Category

CAPITAL PROJECT FUNDS:

This section details revenues and expenditures for the acquisition/construction of major capital facilities. In addition to a summary of each fund, the following information is presented:

- Programs & Services
- Charts
- Trends & Issues
- Revenues by Category
- Expenditures by Category

ENTERPRISE FUNDS:

This section details revenues and expenditures provided for the County's two Enterprise Funds (Solid Waste and Osceola Parkway). In addition to a summary of each fund, cost centers are presented with information such as:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Revenues by Category
- Expenditures by Category

INTERNAL SERVICE FUNDS:

This section details revenues and expenditures provided for the administration of those funds which provide services from one department to the other departments. In addition to a summary of each fund, cost centers are presented with information such as:

- Programs & Services
- Charts
- Trends & Issues
- Revenues by Category
- Expenditures by Category

APPENDICIES:

- Mandated Programs
- Glossary

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OSCEOLA COUNTY MISSION STATEMENT & STRATEGIC INITIATIVES

MISSION STATEMENT:

The Mission of Osceola County Government is **to provide quality service to the residents of and visitors to Osceola County which is second to none.**

Our services will be maintained by strict adherence to the Principles of ***HONESTY, RESPECT, COMMITMENT, TEAM WORK, EDUCATION AND EFFICIENCY.***

STRATEGIC PLANNING:

In accordance with the County's Mission and Principles, Strategic Initiatives were identified and thus are budget priorities. The initiatives and some of the goals identified to help achieve the Initiatives are as follows:

PUBLIC SAFETY:

Provide programs that are proactive and preventative;
Provide additional support to Sheriff's programs;
Maintain a Zero Tolerance Policy on gangs; and
Provide efficient delivery of Fire and EMS services.

ECONOMIC DEVELOPMENT:

Attract successful businesses to Osceola County;
Practice Smart Growth;
Foster a diverse economy; and
Promote sustainability through Green initiatives.

HEALTHY COMMUNITY:

Partner in programs to address the underinsured;
Provide educational opportunities that contribute to a healthy
community; and
Provide recreational opportunities.

EDUCATION:

Develop County grant programs for additional education; and
Provide additional school resource officers.

During FY11, the County will be going through a Strategic Planning process to evaluate the current initiatives. The process began in FY10 with community outreach and surveying. The next steps will be to work with the BOCC to evaluate the results of the citizens' input in conjunction with current economic times. As a result, the above initiatives could change during the fiscal year.

FREQUENTLY ASKED QUESTIONS:

In addition to Osceola County, who else taxes my property?

Look closely at your tax bill and you will see that your property is taxed by a number of entities. In addition to Osceola County, your property is taxed by municipalities, the School Board, neighborhood serving entities, water districts, etc. In fact, more than 140 taxing authorities exist in the County with the authority to impose a tax on your property. Because tax bills are sent out and collected by the County's Tax Collector, many residents assume all of their taxes go to the County.

How did Osceola County prepare for reduction in revenues?

The County utilized a modified zero-based budgeting approach. Budgetary requests were evaluated with the prior years' actual expenditures in relation to strategic plan priorities, not based on incremental increases. In addition, over the last few years, the County has reduced the size of our government through multiple reductions in force (more than 291 employees/positions impacted). The County is also implementing an 80 hour furlough in FY11 along with other cost saving measures including: eliminating costly contractual services, reducing operating expenditures and drastically reducing new capital expenditures. These reductions have allowed the County to adequately respond to shifting economic forces; however, these budget reductions are not sustainable beyond FY11 without reductions to levels of service.

The value of my home decreased, so why did the assessed value increase?

If you have a homestead exemption, the assessed value of your home may increase even if the market value fell from the previous year. If your home's assessed value is less than the home's market value, Florida law requires that the assessed value be increased each year by 3 percent or the Consumer Price Index, whichever is less, until the assessed value is the same amount as the market value. The good news is that the assessed value can never exceed market value.

In tough times, why doesn't the County just use its reserves?

First, more than half of the County's reserves are already designated for a specific purpose such as capital projects or debt; it isn't just extra money. Second, it would be unwise for the County to use up its contingency (undesignated and available for unexpected expenses or emergencies) reserves because it's a key consideration when rating agencies evaluate the County's economic strength and credit rating.

Why does Osceola have to borrow money?

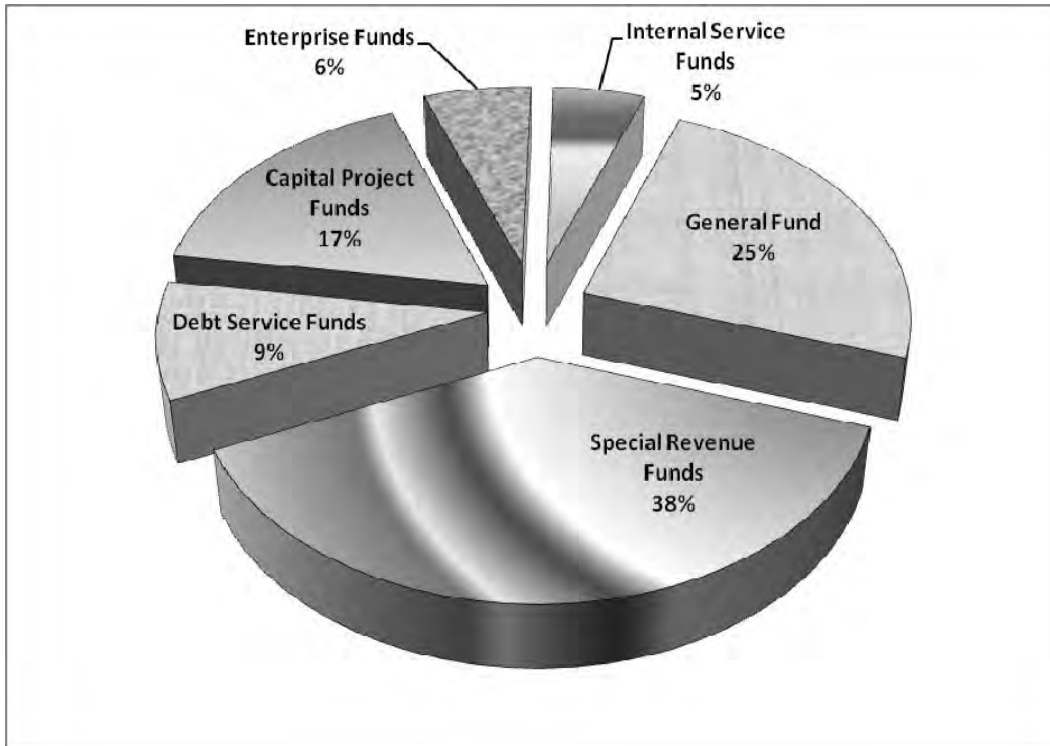
Just as you may borrow money to buy a home, the County borrows money to pay for the construction of major facilities or for the purchase of equipment. A majority of the County's debt is in the form of bonds, which allows the County to spread repayment over a long period of time. In this case, the cost is shared not only by the taxpayers who are present at the time of construction or acquisition but also by those who will benefit from its existence in future years.

BUDGET SUMMARY:

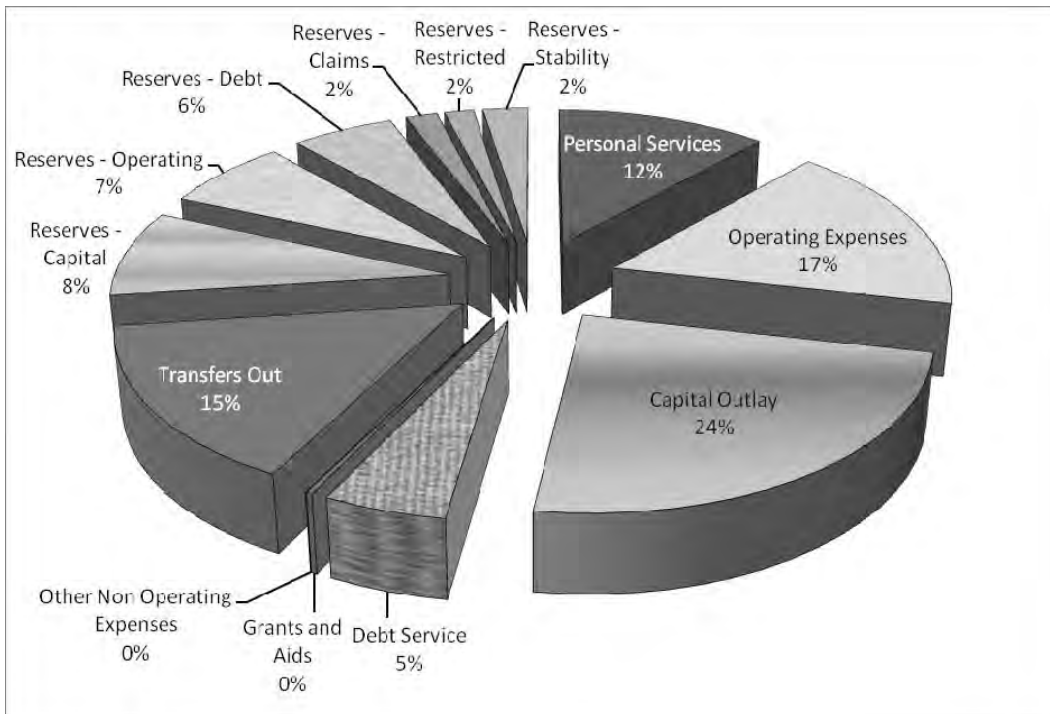
<u>GOVERNMENT FUND TYPES:</u>	FY11 Adopted Budget:
GENERAL FUND	
General Fund:	222,252,682
SPECIAL REVENUE FUNDS	
Public Works/Transportation Funds	24,526,289
Court Related Funds	6,546,741
Tourist Development Tax Funds	79,185,136
Library District Funds	19,287,302
Public Safety Funds (includes Fire)	59,948,496
Grant Funds	20,417,713
MSTU/BU Funds	10,257,881
Environmental/Parks Funds	18,623,985
Building Fund	9,305,900
Road Impact Fee Funds	96,287,998
Fire Impact Fee Fund	1,787,752
<u>Parks Impact Fee Fund</u>	<u>2,936,698</u>
Special Revenue Funds:	\$349,111,891
DEBT SERVICE FUNDS	
Debt Service Funds:	\$82,254,842
CAPITAL PROJECT FUNDS	
Capital Project Funds:	\$155,120,274
TOTAL GOVERNMENT FUND TYPES:	\$808,739,689
<u>PROPRIETARY FUND TYPES:</u>	
ENTERPRISE FUNDS	
Landfill Fund	34,474,402
<u>Osceola Parkway</u>	<u>20,129,816</u>
Enterprise Funds:	\$54,604,218
INTERNAL SERVICE FUNDS	
Property/Casualty Insurance Fund	11,491,411
Employee Insurance Funds	31,696,588
<u>Fleet Maintenance Fund</u>	<u>3,246,771</u>
Internal Service Funds:	\$46,434,770
TOTAL PROPRIETARY FUND TYPES:	\$101,038,988
GRAND TOTAL:	\$909,778,677

BUDGET SUMMARY:

EXPENDITURE BY FUND TYPE:

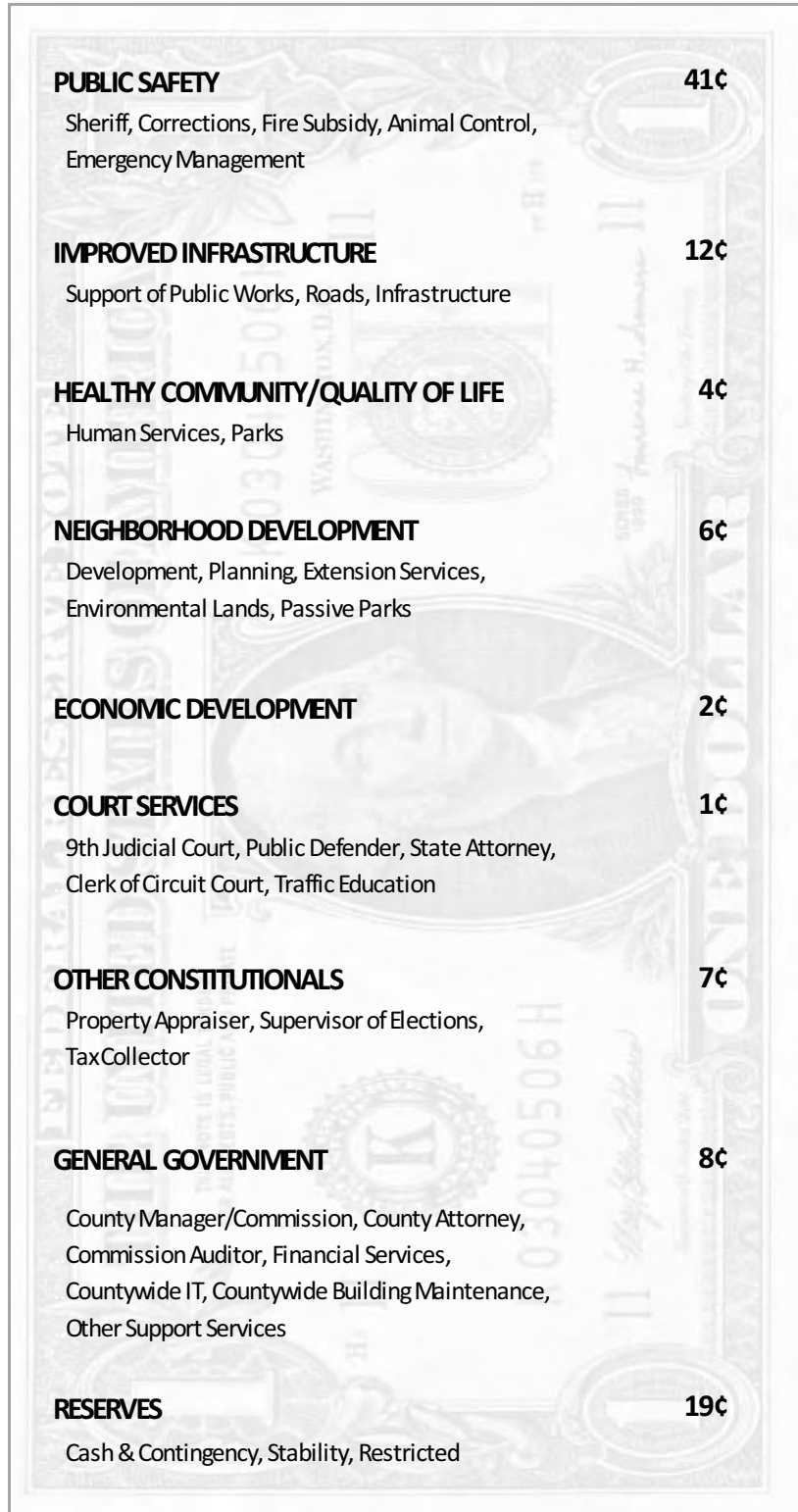


EXPENDITURE BY CATEGORY:



WHAT DO MY GENERAL FUND TAXES PAY FOR?

In the General Fund, more than 50% of the revenues come from property taxes. This, along with other local, state and federal dollars provides the General Fund revenue. So where do the funds go? For every dollar spent in the General Fund...



PUBLIC SAFETY	41¢
Sheriff, Corrections, Fire Subsidy, Animal Control, Emergency Management	
IMPROVED INFRASTRUCTURE	12¢
Support of Public Works, Roads, Infrastructure	
HEALTHY COMMUNITY/QUALITY OF LIFE	4¢
Human Services, Parks	
NEIGHBORHOOD DEVELOPMENT	6¢
Development, Planning, Extension Services, Environmental Lands, Passive Parks	
ECONOMIC DEVELOPMENT	2¢
COURT SERVICES	1¢
9th Judicial Court, Public Defender, State Attorney, Clerk of Circuit Court, Traffic Education	
OTHER CONSTITUTIONALS	7¢
Property Appraiser, Supervisor of Elections, Tax Collector	
GENERAL GOVERNMENT	8¢
County Manager/Commission, County Attorney, Commission Auditor, Financial Services, Countywide IT, Countywide Building Maintenance, Other Support Services	
RESERVES	19¢
Cash & Contingency, Stability, Restricted	

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

INTRODUCTION

The Osceola County Office of Management and Budget (OMB) monitors and uses several economic, demographic, and financial indicators in the budget development and financial monitoring process. In most instances, there is a direct correlation between the economic and demographic information, which follows, and the County's budget.

ECONOMIC AND DEMOGRAPHIC INFORMATION

Some of the indicators monitored on a periodic basis by OMB are viewed as indications of community needs. As such, these indicators have an impact upon the budget development process. Community needs indicators include population, unemployment, personal income per capita, taxable sales, consumer price index, and taxable property values. The historical information and discussion concerning the meaning of each indicator can be found in the accompanying charts.

Population

The 2000 census officially placed Florida as the fourth most populous state in the United States. Osceola County is the sixth largest county in Florida. According to the US Census Bureau, the population in Osceola County grew from 107,728 in 1990, to 172,493 in 2000, with an estimated 273,274 in 2010, making Osceola County the 17th fastest-growing county in the United States.

Unemployment

Unemployment rates have an effect upon the County's financial decision making process. Unemployment in the Osceola County area dropped to a low of 3.4% in 2006. However, as of September, 2010, the unemployment rate in Osceola County was 12.7%, which was slightly higher than the State's unemployment level.

Personal Income

Personal income per capita is measured by the State of Florida on a county-by-county basis. The County monitors this as a means of measuring the residents' ability to fund the services provided by the County. From 2000 – 2008, personal income per capita in Osceola County grew from \$20,735 to \$24,950, a 20.3% increase.

Taxable Sales

Taxable sales of products and services in Osceola County are a key indicator of economic health. Because the County receives one-half of one cent of Florida sales tax, this indicator has a direct effect upon the County's budget. Historically, taxable sales have increased over the prior year except for 2008 and 2009 in which decreases to taxable sales were experienced in the County. Nonetheless, gross taxable sales during 2009 in Osceola County increased 30% from 2000.

Consumer Price Index

The Consumer Price Index ("CPI") is used by the County as a standard against which the price increase in goods and services purchased by the County are measured. Additionally, the CPI is used as a guideline in determining levels of pay raises for County employees. It is also frequently used as a part of the measure of increase in certain revenue and expenditure levels when financial forecasts of county activities are made. The percentage change in the CPI since September 30, 2000 is 24%. However, the CPI for FY 2011 budget purposes was 2.7%.

Taxable Property Values

Taxable property values and the rate of new construction activity are key indicators monitored by OMB. Property tax revenues remain the single most significant source of revenue for the general government activities of the County. Changes in property values and corresponding changes in the tax rates are primary considerations in the budget development process.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Other Measurements

Several measurements of local activity and a few national indicators are also monitored by OMB. Local airport activity, hotel occupancy rates, and theme park attendance are taken as indicators of local economic health. On a national basis, the calendar year-end Dow Jones Industrial Average ("DJIA") is watched carefully. Mortgage financing and refinancing is measured on a statewide and local basis.

FINANCIAL INDICATORS

Revenue and Expenditure Indicators

A number of financial indicators related to the financial condition of the County are reported in the Comprehensive Annual Financial Report (CAFR). These indicators include revenues per capita, general countywide property tax revenues, intergovernmental revenues, expenditures per capita, fund balances, number of full time employees, and long-term debt. These "indicators" are presented in the accompanying charts. Most of the indicators also present per capita information and adjustments for inflation so that the appropriate trends adjusted for inflation's effect are reflected.

Fund Balance

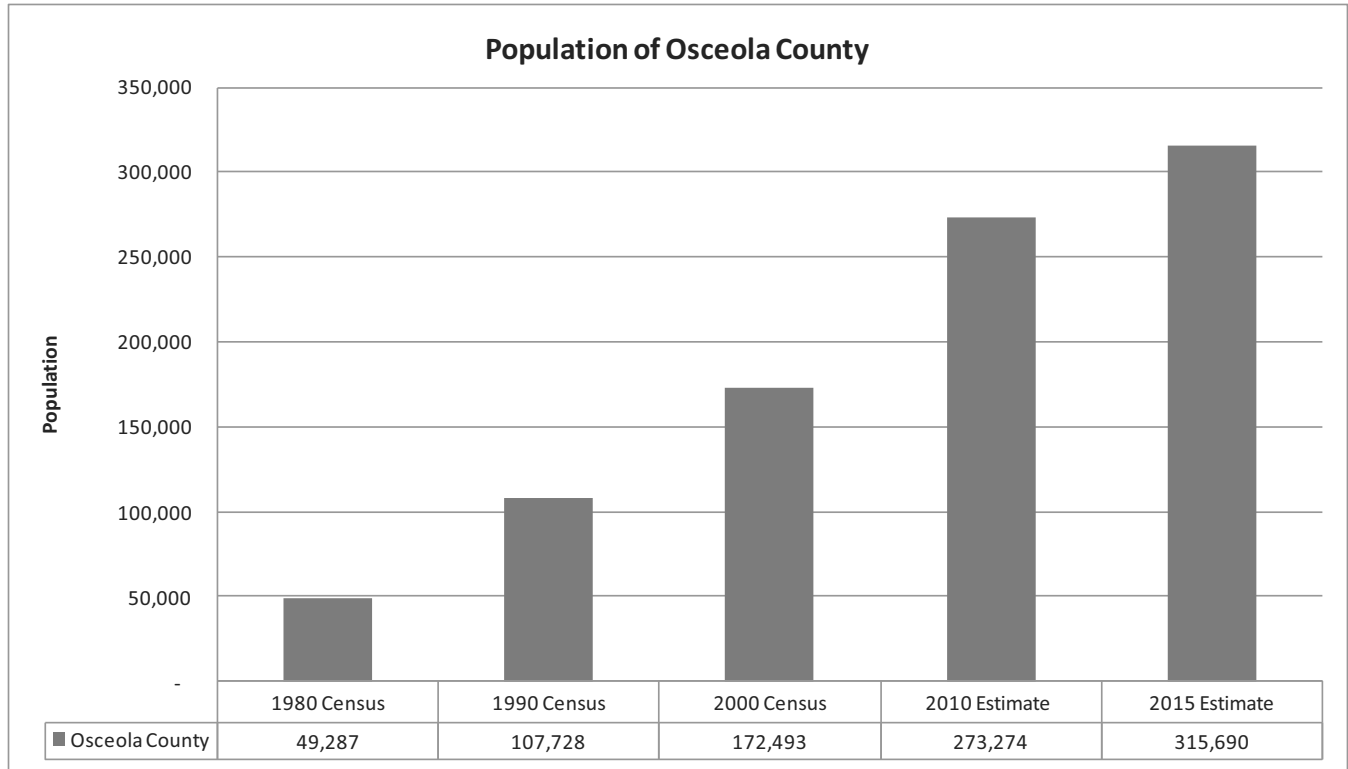
The County's overall balance, per the CAFR, on October 1, 2009 was \$344,182,582 – FY 2009 is the last audited year as the County is currently in the process of auditing FY 2010. The County's Fund Balance is used to provide governmental agencies with funds necessary to meet their cash flow requirements at the beginning of each fiscal year. The majority of fund balance represents funds which have been brought forward from prior year capital projects, as well as from the County's debt reserve requirements.

Rating agencies suggest that an adequate fund balance contributes to the financial stability of local governmental. As such, in FY 2010, the County's credit rating increased due to the stability of its fund balance.

CONCLUSION

Osceola County's outlook in its economy is a cautious one. While the County's population, personal income per capita and taxable sales have increased, the County also has the highest foreclosure rate in the State, declining property tax collections, and an unemployment rate higher than the State level. The County, however, continually strives to foster sound growth that will continue to build an economically stable and vital community.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

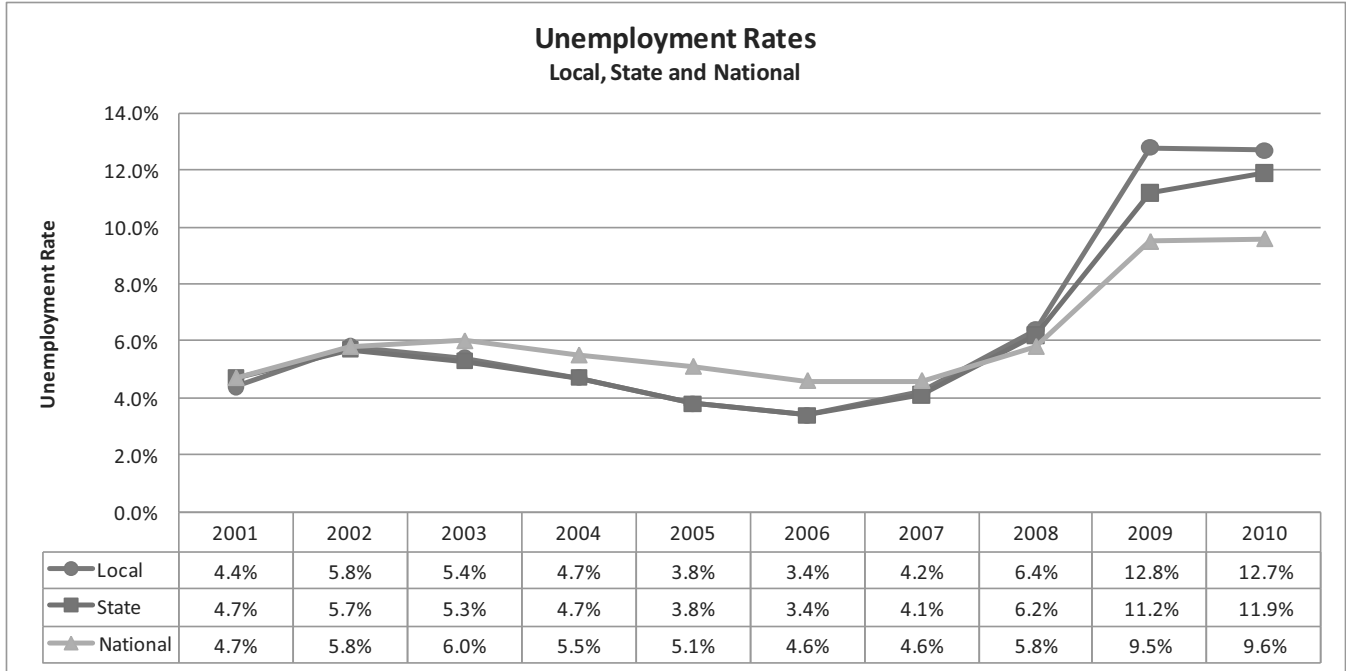


Formula: Osceola County Population

Source: Office of Economic & Demographic Research – The Florida Legislature

Analysis: Population change can directly affect governmental services. A sudden increase in population can create immediate pressures for new capital outlay and higher levels of service. Alternatively, a decline in population would require a reduction to services and associated expenditures. Osceola County’s population estimates have been steadily increasing during the periods analyzed.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



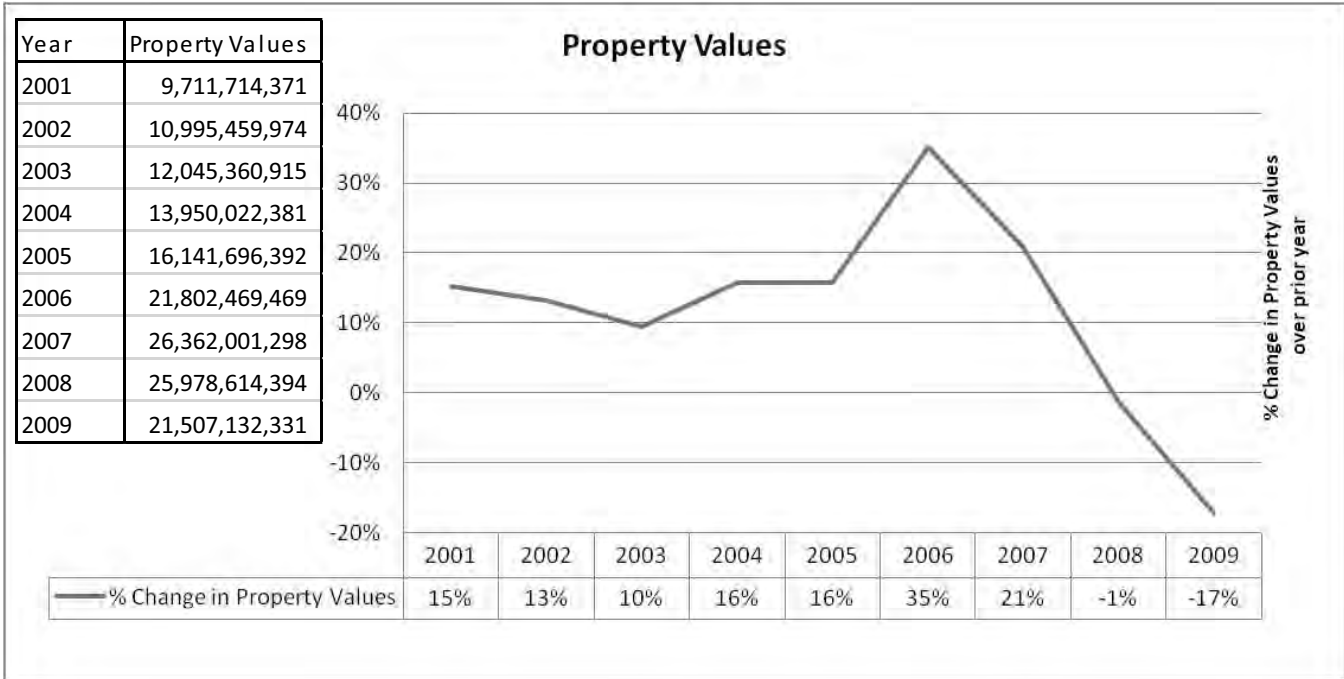
The unemployment rate reflected for year 2010 represents the rate for the month of September.

Source: State of Florida Agency for Workforce Innovation, Florida Research and Economic Database and the Bureau for Labor Statistics.

Analysis: Unemployment rates are a traditional indicator of the relative economic health of the County. Consumers who lose their jobs curtail spending in response to the loss of income, while others who remain employed may spend less in anticipation of future job losses. As a result, even small increases in unemployment, if accompanied by a loss of consumer confidence, can have a major impact on sales tax-dependent revenue sources. Changes in unemployment affect all of the revenue sources associated with the purchase of goods and services, state revenue sharing, local government local half-cent sales tax, local option gas tax, constitutional gas tax, county gas tax, and local option resort tax.

From 2003 to 2007, Osceola County's unemployment rate remained below national levels, but beginning in 2008, drastic changes in the housing market and other economic conditions resulted in unemployment levels higher than the national rate.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



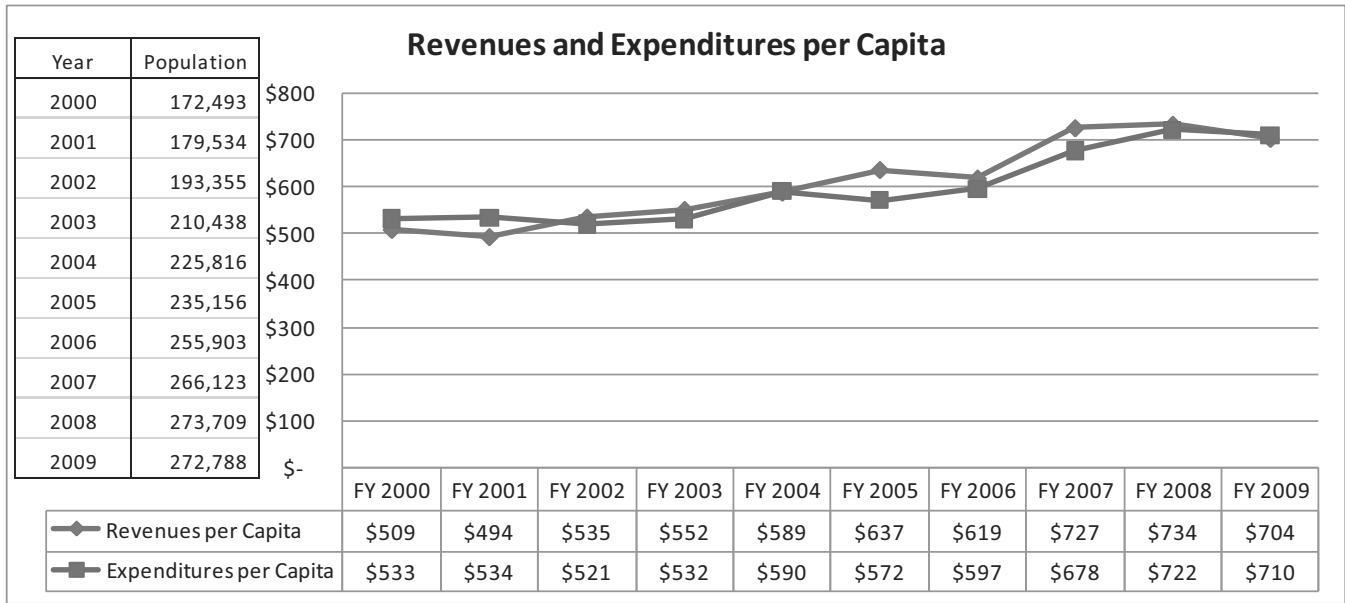
Formula: Property valuations for the fiscal years ending as indicated

Source: Osceola County Property Appraiser

Analysis: Property values reflect the overall strength of the County’s housing market. These markets, in turn reflect the strength of the County as a whole. When the economy is growing, new residents are attracted to the County, increasing the prices of existing homes and encouraging the development of undeveloped land. Rising property values may also indicate strength in the construction industry, which, contributes to the local economy.

The rate of growth in property values within Osceola County was stable from 2001 through 2003. Significant increases were experienced from 2004 through 2007, followed by a sharp decrease in 2008 associated with the nationwide housing and real estate market decline. For 2010, a decline in the property valuations is anticipated, but not as severe as in 2009.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: General Fund revenues divided by population.

Sources: Revenues – Osceola County Comprehensive Annual Financial Reports 2000-2009.
Office of Economic & Demographic Research – The Florida Legislature.

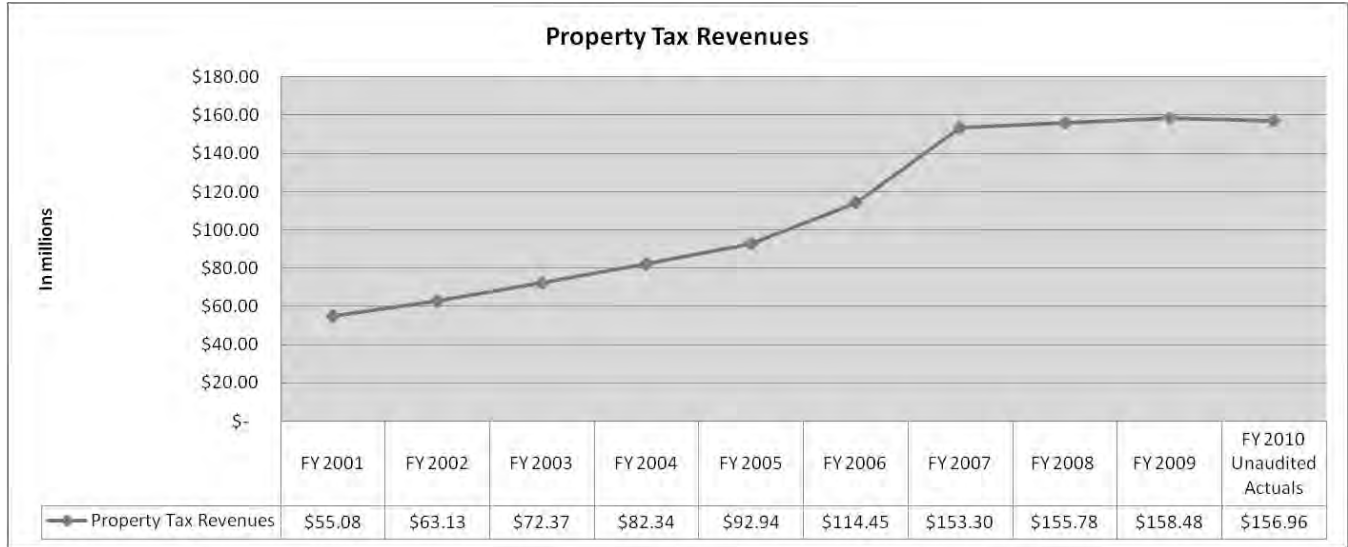
Analysis: As the County’s population grows, it is anticipated that revenues and the need for services will increase in a direct relationship. Therefore, the level of revenues per capita should remain constant and at a minimum, equal to expenditures per capita. If revenue per capita decreases or becomes lower than expenditures per capita, it may hamper the County’s ability to maintain the existing level of services unless new sources of revenues or ways of trimming expenses can be found.

On the other hand, changes in expenditures per capita are related to population fluctuations. Increasing expenditures can indicate that the cost of providing services is the community’s ability to pay, especially if spending increases faster than the residents’ collective personal income. If spending increases faster than inflation or the implementation of new programs, it may indicate declining productivity.

The County’s revenue per capita, not adjusted for inflation, has increased by 38% for the periods analyzed, while the County’s expenditures per capita, not adjusted for inflation, have increased by 33.2%. During the same period the County’s population has grown by 58.1%. As the population in Osceola County continues to increase, the General Fund revenues may not be sufficient to absorb the residents’ demands for public services.

For expenditures per capita, an increase of approximately 33.2% has been reflected from 2000 to 2009. During the same time period, inflation increased by approximately 27%. The expenditure per capita for the period analyzed pattern can be viewed as positive considering inflation and the unfunded mandates that the County has been required to absorb.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



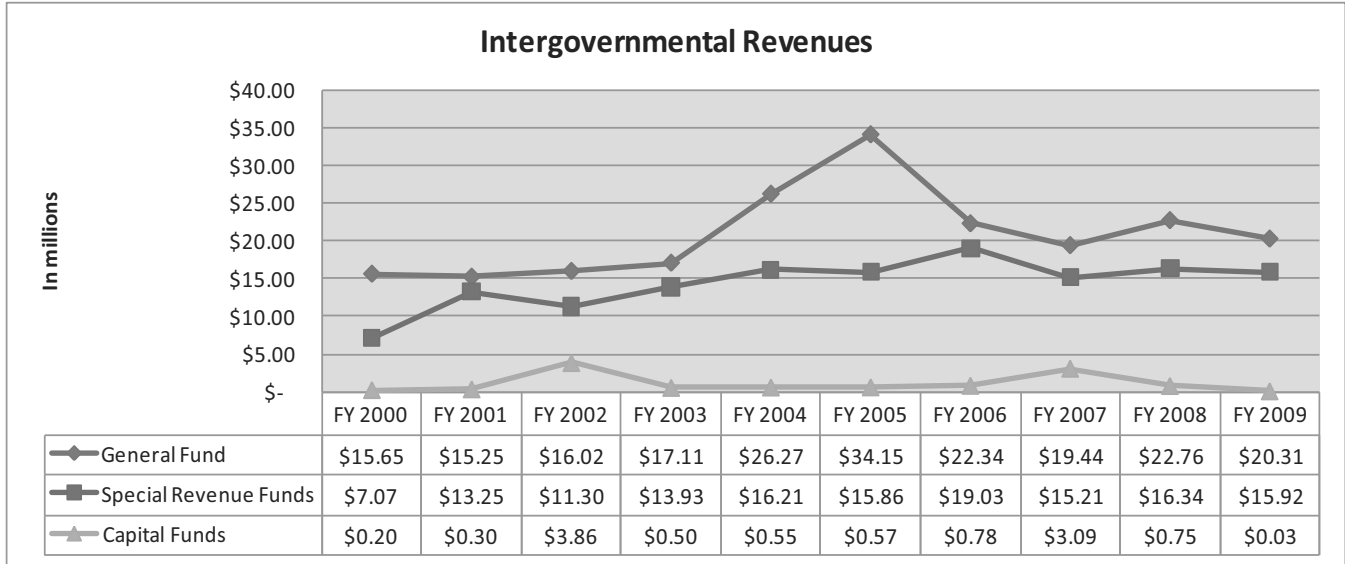
Formula: General Countywide property tax revenues

Source: Osceola County Comprehensive Annual Financial Report 2009

Analysis: Property tax revenues are considered separately from other revenues as it is a significant revenue source. Approximately 65.9% of the General Fund's operating revenues in FY 2010 were derived from a General Countywide property tax.

As indicated above, from 2000 to 2010, the County's property tax revenues reflect consistent increases that are primarily associated with increases in taxable values and new development. The increase in property tax revenues from fiscal years 2000 – 2009 is related to a 155% increase in taxable property values. For 2010, a decline in revenues related to property taxes is anticipated, but not as severe as in 2009.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Intergovernmental Revenues

Source: Osceola County Budget Office

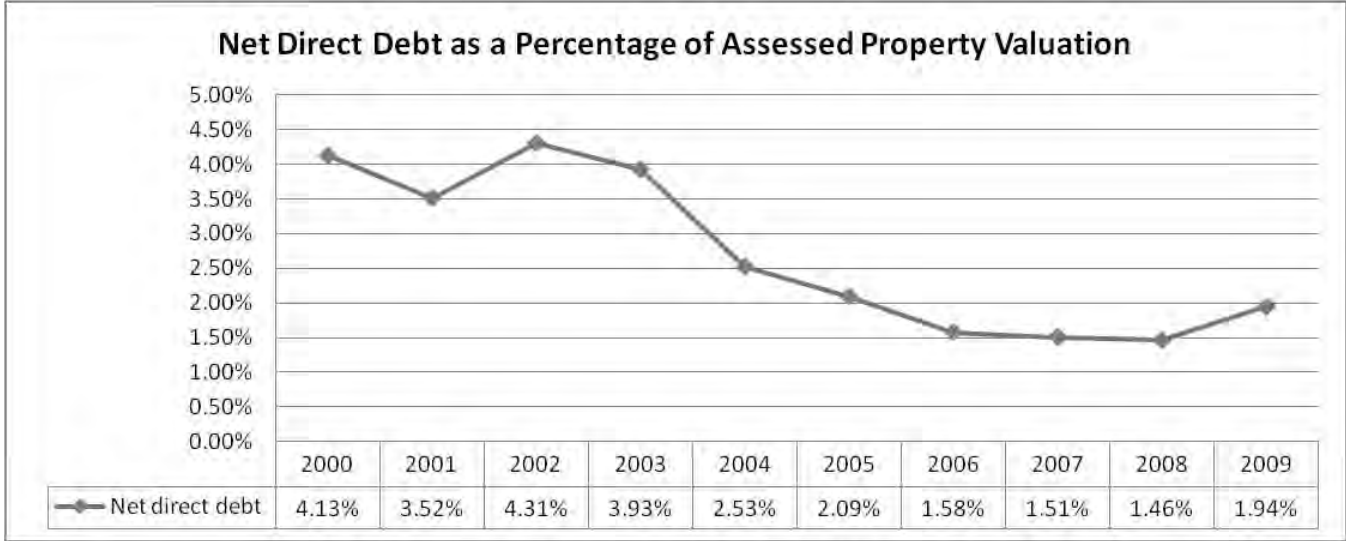
Analysis: Intergovernmental revenues are received from other governmental entities. The Federal and State governments have struggled with their own budgetary problems over the last decade, and recently have reduced payments to local governments as one of their cutback measures. Local governments with budgets largely supported by intergovernmental revenues have been particularly harmed during this period.

Osceola County’s intergovernmental revenues for the General and Special Revenue Funds have remained positive during the period analyzed. The majority of the revenue collected under this classification included State Shared Revenues, Local Half-Cent Sales Tax in the General Fund, State Library Aid, Housing and Community Development Grants and Constitutional Gas Tax in Special Revenue Funds. As for capital funds, grant funding received for capital acquisition and construction projects is included under this section.

The significant increase in the General Fund’s intergovernmental revenues for FY 2005 is primarily due to the receipt of Federal and State reimbursements associated with damage from multiple hurricanes in 2004. The decline in 2006 reflects a return to non-hurricane reimbursement levels of funding.

The funding received in FY 2009 reflects a decline from the prior fiscal year receipts which is the result of the slowdown of the economy, as a significant portion of these revenues is linked to sales tax collection and gas taxes, among others. For FY 2010 and 2011, increases to these revenue sources are projected resulting from funding for resurfacing and road projects, as well as other.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Net Direct Debt (General Obligation Bonds) Divided by Assessed Property Valuation

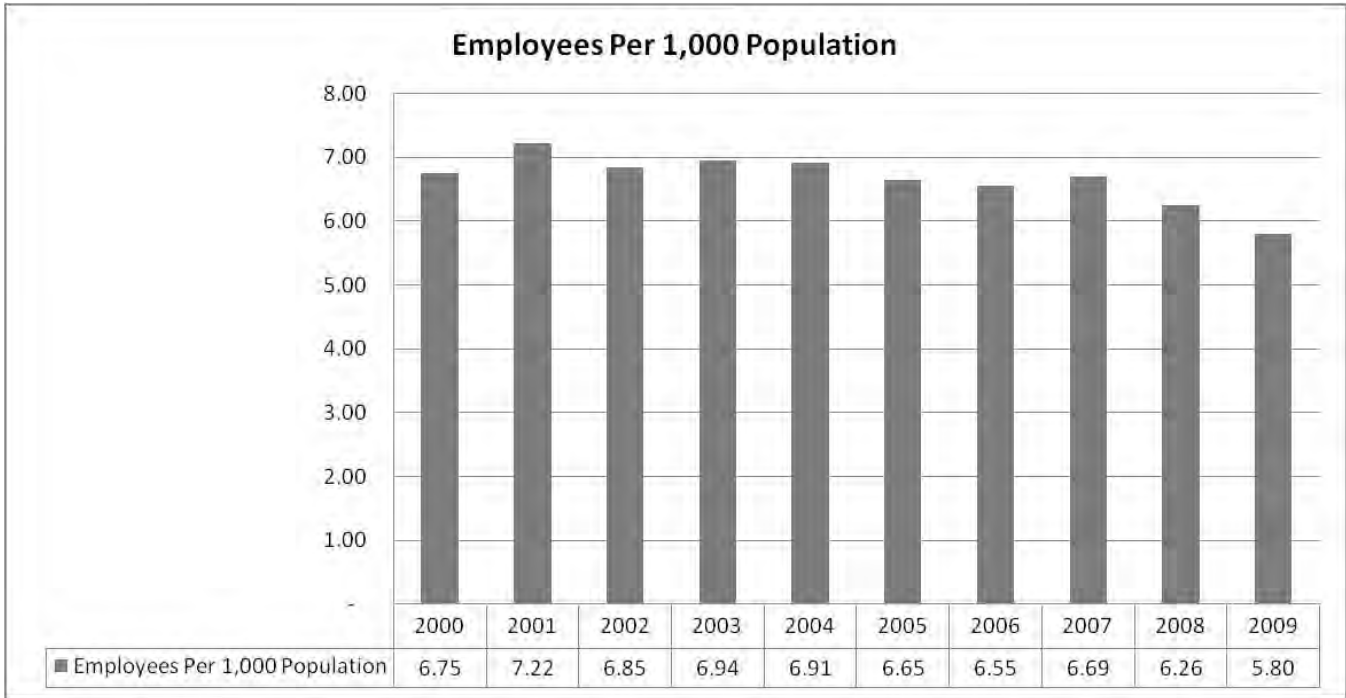
Source: Osceola County Comprehensive Annual Financial Reports 2000-2009.

Analysis: Outstanding debt for the County's governmental funds includes debt supported by the General, Special Revenue, and Capital Project Funds less any amount which is available for debt service. Currently, the County governmental funds are supporting debt service for the following:

1. Environmental lands program
2. Construction of court and governmental facilities
3. Construction and renovation of recreational facilities
4. Transportation related improvements
5. Special assessment debt for redevelopment of specific areas

Increasing debt service reduces expenditure flexibility by adding to the governments obligations. Debt service can be a major portion of the government's fixed cost, and its increase may indicate excessive debt and fiscal strain. One of the warning signs for general bonded debt service is debt exceeding 10% of assessed property valuation. However, as presented above, Osceola County has maintained the debt service level below 10%. In FY 2010, a total of \$25 million were issued in bonds to acquire environmentally significant lands for preservation and protection.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Actual number of employees as of FY 2009, excluding elected officials and Constitutional officers.

Source: Osceola County Comprehensive Annual Financial Reports 2009.

Analysis: Because employee costs are a major portion of the cost of County government, analyzing changes in personnel costs is a good way to track changes in expenditures

From FY 2000 through FY 2007, the number of employees per 1,000 population remained stable. In FY 2008 and 2009, this ratio decreased as a result of a reduction in force in areas such as general government services, administrative and managerial positions. In addition, the County implemented further reductions in force in FY 2010 as a measure to reduce expenditures due to declining revenues.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

MAJOR REVENUE SOURCES

The operating revenue sources, whose histories are summarized below, and on the following pages, represent the major sources of revenues for Osceola County. These revenues, in the aggregate, represent 40% of the County's total estimated operating revenues for FY 2011 (excludes internal service funds, debt service, and capital funds except fund 306).

Revenue forecasts are developed by OMB through the review of historical trends of various revenue sources, input from the operating departments responsible for collecting the revenue, the County Comptroller's Office, and current or estimated economic data provided by Federal, State, local and private sources.

Major sources of information in the projection of County revenues (such as the Half-Cent Sales Tax distribution, State Shared Revenues, and various gas taxes) are received from the Florida Legislative Council on Intergovernmental Relations (LCIR), or calculated based on actual collections.

Revenue Source (In millions)	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY 2010	FY 2011
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Unaudited Actuals	Adopted Budget
Ad Valorem Taxes	\$ 48.31	\$ 55.08	\$ 63.13	\$ 72.37	\$ 82.34	\$ 92.94	\$ 114.45	\$ 153.30	\$ 155.78	\$ 158.48	\$ 163.28	\$ 146.27
State Shared Revenues	\$ 4.04	\$ 3.30	\$ 3.66	\$ 3.90	\$ 4.43	\$ 4.90	\$ 5.47	\$ 5.48	\$ 5.34	\$ 4.94	\$ 5.06	\$ 4.53
Local Government Infrastructure Surtax	\$ 15.9	\$ 15.8	\$ 15.9	\$ 17.0	\$ 19.9	\$ 19.6	\$ 16.9	\$ 16.8	\$ 21.4	\$ 19.5	\$ 19.6	\$ 19.3
Local Govt 1/2 Cent Sales Tax	\$ 9.92	\$ 10.06	\$ 10.83	\$ 11.39	\$ 12.58	\$ 12.25	\$ 11.34	\$ 11.26	\$ 15.35	\$ 13.73	\$ 13.90	\$ 13.58
Franchise Fees & Communication Service	\$ 0.66	\$ 0.98	\$ 4.88	\$ 5.44	\$ 5.66	\$ 6.36	\$ 8.27	\$ 8.77	\$ 8.56	\$ 7.77	\$ 7.35	\$ 7.07
Building Permit Fees	\$ 3.40	\$ 2.84	\$ 2.87	\$ 4.37	\$ 6.44	\$ 8.87	\$ 8.08	\$ 6.16	\$ 3.81	\$ 1.57	\$ 1.30	\$ 1.31
County Gas Tax	\$ 1.19	\$ 1.22	\$ 1.31	\$ 1.35	\$ 1.44	\$ 1.56	\$ 1.66	\$ 1.68	\$ 1.59	\$ 1.54	\$ 1.40	\$ 1.51
Constitutional Gas Tax	\$ 2.69	\$ 2.81	\$ 2.97	\$ 3.08	\$ 3.12	\$ 3.70	\$ 3.74	\$ 3.84	\$ 3.65	\$ 3.49	\$ 3.53	\$ 3.51
Local Option Gas Tax	\$ 4.19	\$ 4.28	\$ 4.47	\$ 4.83	\$ 5.30	\$ 6.57	\$ 6.71	\$ 6.58	\$ 6.09	\$ 6.07	\$ 5.97	\$ 5.89
Solid Waste	\$ 3.75	\$ 3.48	\$ 3.18	\$ 2.22	\$ 2.89	\$ 11.90	\$ 15.80	\$ 16.29	\$ 16.14	\$ 15.18	\$ 15.35	\$ 15.51
Tourist Development Taxes	\$ 24.67	\$ 23.04	\$ 21.43	\$ 22.23	\$ 24.99	\$ 27.60	\$ 28.87	\$ 29.83	\$ 36.66	\$ 31.17	\$ 30.73	\$ 28.76

The following summarizes the County's major revenue resources in more detail.

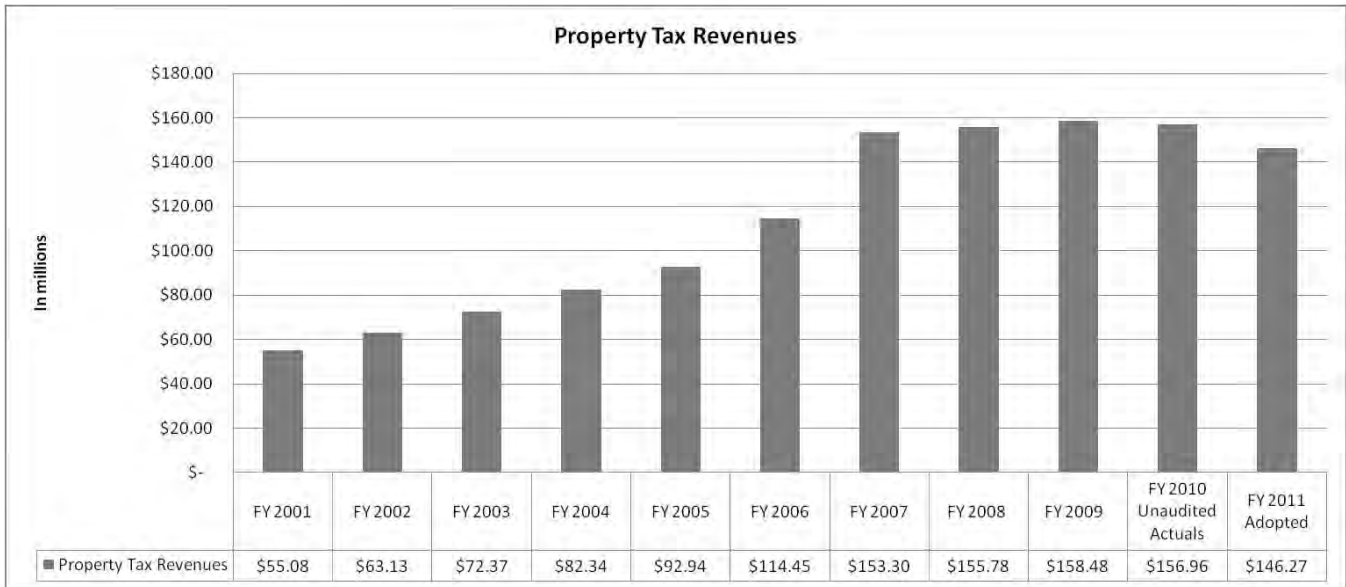
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Ad Valorem Taxes

Property taxes, or Ad Valorem taxes, are taxes based on the value of property. The County levies countywide property taxes to support services provided to all County property owners. These services include, but are not limited to: Corrections, Constitutional Offices, Public Works, Court Administration, County Commission, County Manager, County Attorney, Parks, Extension Services, Environmental Lands, Human Services, Library Services, Emergency Management and others.

The County also levies separate property taxes for municipal-type services to property owners in the unincorporated areas. These property taxes are known as Municipal Services Taxing Units or MSTUs and include, but are not limited to, emergency medical services and neighborhood servicing MSTUs.

Property tax collections in FY 2009 totaled \$158.48 million. For FY 2010, unaudited revenue collections are at \$156.96 million thus representing a decrease of .96% from the previous year. For FY 2011, the adopted budget reflects \$146.27 million in revenues anticipated from property taxes, a 6.8% decrease from FY2010.

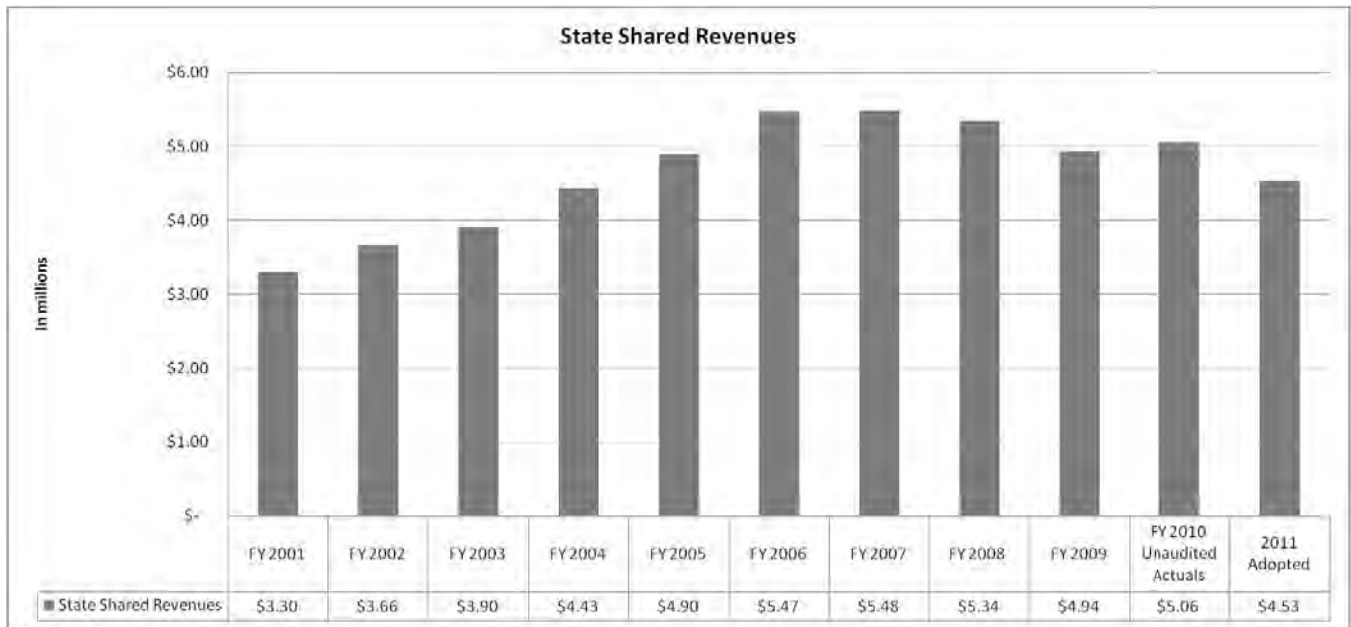


FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

State Shared Revenues

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

The County's receipts from State Revenue Sharing for FY 2009 were \$4.94 million. For FY 2010, unaudited revenues are at \$5.06 million. For FY 2011, the budget for State Shared Revenues reflects a decline consistent with the economic slowdown and revenues are estimated at \$4.53 million.



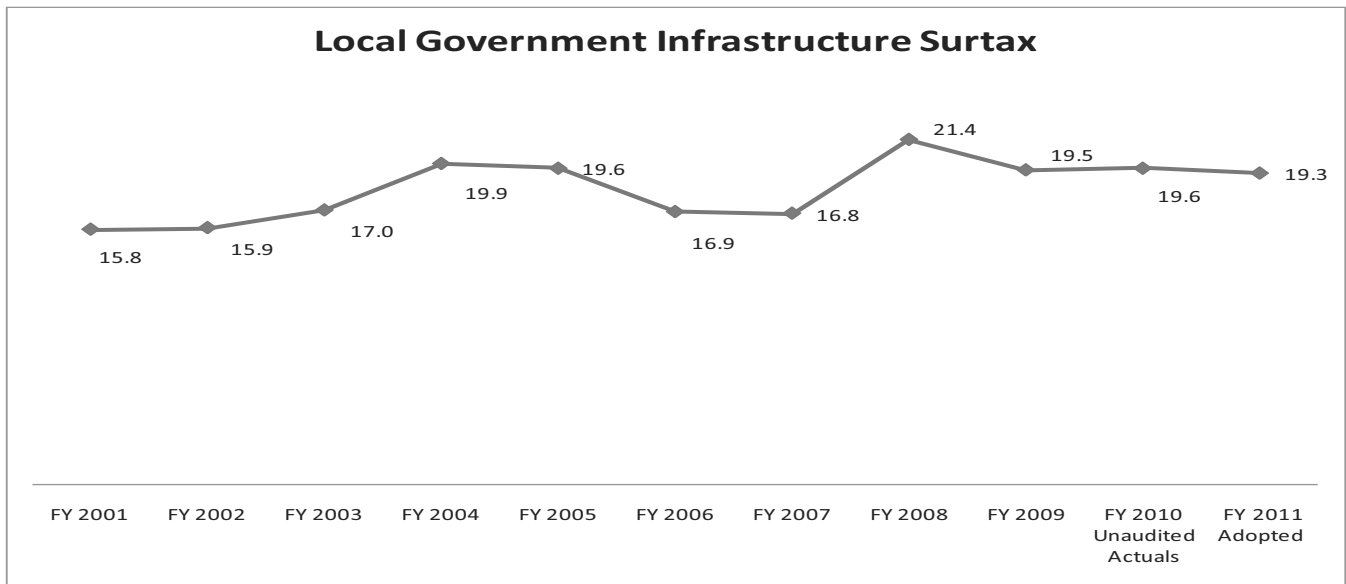
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Local Government Infrastructure Sales Surtax

The Local Government Infrastructure Sales Surtax can be levied at the rate of 0.5 or 1 percent pursuant to Florida Statute 212.055(2) and approved by voters in a countywide referendum. The proceeds are restricted and must be expended to finance, plan and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection (DEP).

The proceeds are allocated as prescribed by Statutes. Osceola County entered into an interlocal agreement between the County, the municipalities, and the school district. The revenues from the County's 1% are distributed as follows: 25% to the School Board, 13.71% to the city of Kissimmee, 7.32 % to the city of Saint Cloud, and the remaining 53.97% to the County. The revenues to the County in FY 2009 were \$19.5 million.

For FY 2010, the unaudited revenues are \$19.6 million, thus reflecting a slight increase over FY 2009. The FY 2011 Adopted Budget revenues are based on estimates from the Legislative Committee on Intergovernmental Relations (LCIR) at \$19.3 million.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Local Government Half-Cent Sales Tax

The Local Half-Cent Sales Tax funds are collected and distributed on a monthly basis by the Florida Department of Revenue. Potential increases in the Local Government Half-Cent Sales Tax are sensitive to the fluctuations of the economy, the increase of the County’s population and the Consumer Price Index (“CPI”).

In FY 2009, half-cent sales tax receipts were \$13.73 million. For FY 2010, unaudited revenues are estimated at \$13.9 million thus reflecting a slight increase from the prior year. The County’s share of the Half-Cent Sales Tax revenues is estimated at \$13.58 million for FY 2011.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

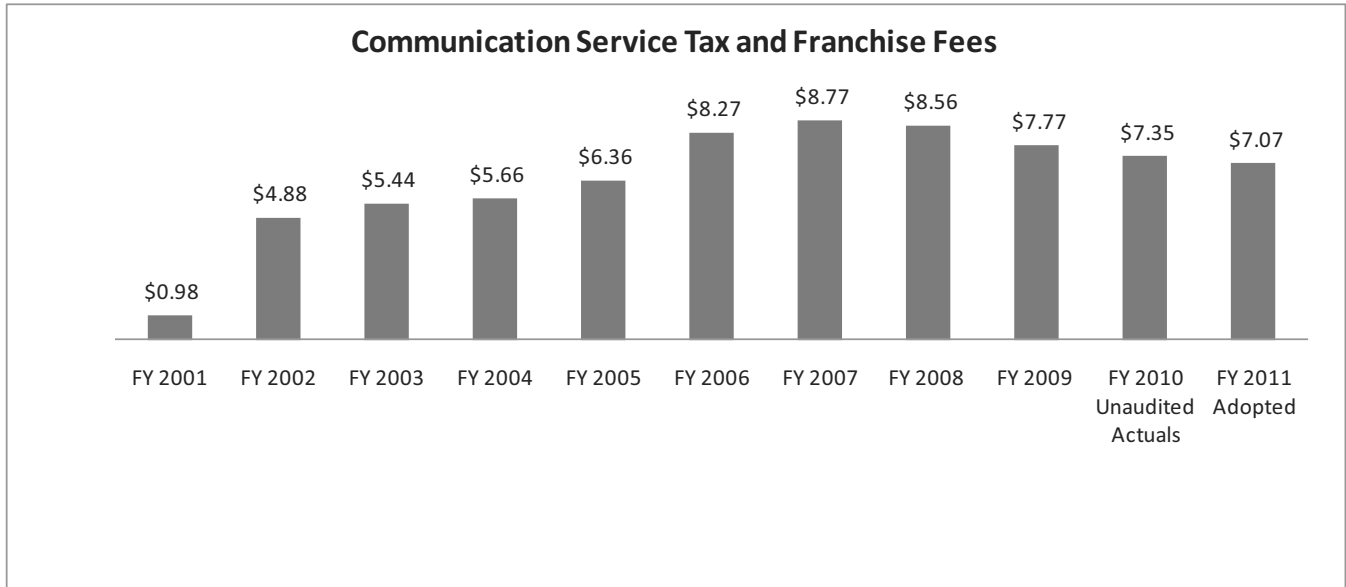
Franchise Fees and Communications Services Tax

Franchise Fees are charged by Counties for the use of publicly owned rights-of-way. These fees allow for power and telecommunications companies to construct, operate, and maintain power, telephone and cable television transmission lines or related components, and for the sale of electric power and cable television services in the unincorporated areas. Osceola County charges Franchise Fees to haulers for garbage disposal at the Bass Road landfill. Each franchisee shall pay to the County 15% of the gross receipts ("gross revenue") attributable to franchisee's activities.

Franchise Fee revenues realized for FY 2009 were \$1.42 million and are estimated to be \$1.35 million for FY 2010. The Adopted Budget for FY 2011 is \$1.1 million based on departmental projections.

On October 1, 2001, the State Communications Services Tax became effective. The Department of Revenue collects the tax and returns a percentage back to the County. Prior to August 2004, the rate was 1.66%. Beginning January 2005 the rate was set at 5.22%, comparable with surrounding counties and municipalities. The tax revenues are distributed to the County on a monthly basis.

The State Communication Service tax collections accounted for \$6.35 million in FY 2009, and the revenues for FY 2010 are currently estimated at \$6 million, thus reflecting a reduction from the prior year. The adopted budget for FY 2011 reflects revenues from this funding source at \$5.97 million.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Building Permit Fees

Building permit revenues are derived from fees paid by developers of residential and commercial properties. These fees are intended to offset the cost of inspections to ensure that construction meets local, State and Federal building code requirements. The County collects permit fees for development improvements in the unincorporated areas of Osceola County.

Building permit revenue is sensitive to population fluctuations in relation to new growth. This revenue is also sensitive to inflation as all permit fees are based upon the value of the work being performed with the exception of single-family dwellings. Other economic factors, such as interest and employment rates, also have a great impact on this revenue source.

Building permit revenues in FY 2009 were \$1.57 million. In FY 2010, the unaudited actuals were \$1.3 million and the budget for FY 2011 is expected to remain the same at \$1.31 million. In September of 2010, the County approved a proposal to waive certain building permit and plan review fees in an effort to encourage new construction in the County. This program will be in effect from October 1, 2010 through March 31, 2011 or until a total of \$500,000 in waivers have been granted whichever comes first.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

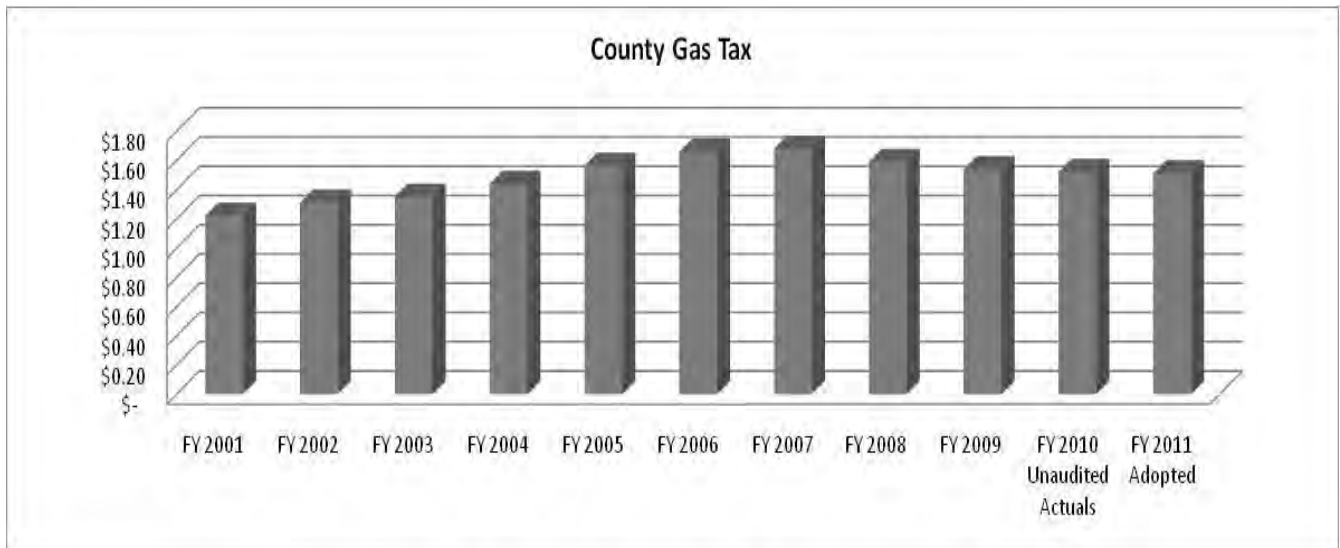
Gas Taxes

All gas taxes, Constitutional Gas Tax, County Gas Tax, and the Local Option Gas Tax, are imposed on a unit (gallon) basis and are therefore not sensitive to inflation factors. Although tourism affects Gas Tax, the major predictor of fuel utilization increase in Osceola County is population. This population factor is generally used by County agencies in estimating gas tax revenues on a preliminary basis.

County Gas Tax

The County Gas Tax is a one-cent tax imposed on every gallon of motor fuel and special fuel sold at the wholesale level. Use of the proceeds is restricted to transportation expenditures. The tax is administered by the Florida Department of Revenue, which distributes the proceeds on a monthly basis. The gas tax can be used to purchase rights-of-way, construction, reconstruction, operation, maintenance, and repair of transportation facilities including roads and bridges. The Gas Tax can also be used to reduce bonded indebtedness. Gas Taxes received by Osceola County help to fund the County's Road and Bridge program.

County Gas Tax revenue in FY 2009 was \$1.59 million. For FY 2010, the unaudited actual revenues are currently at \$1.52 million. For the FY 2011 adopted budget, revenues are projected to remain steady at \$1.51 million.



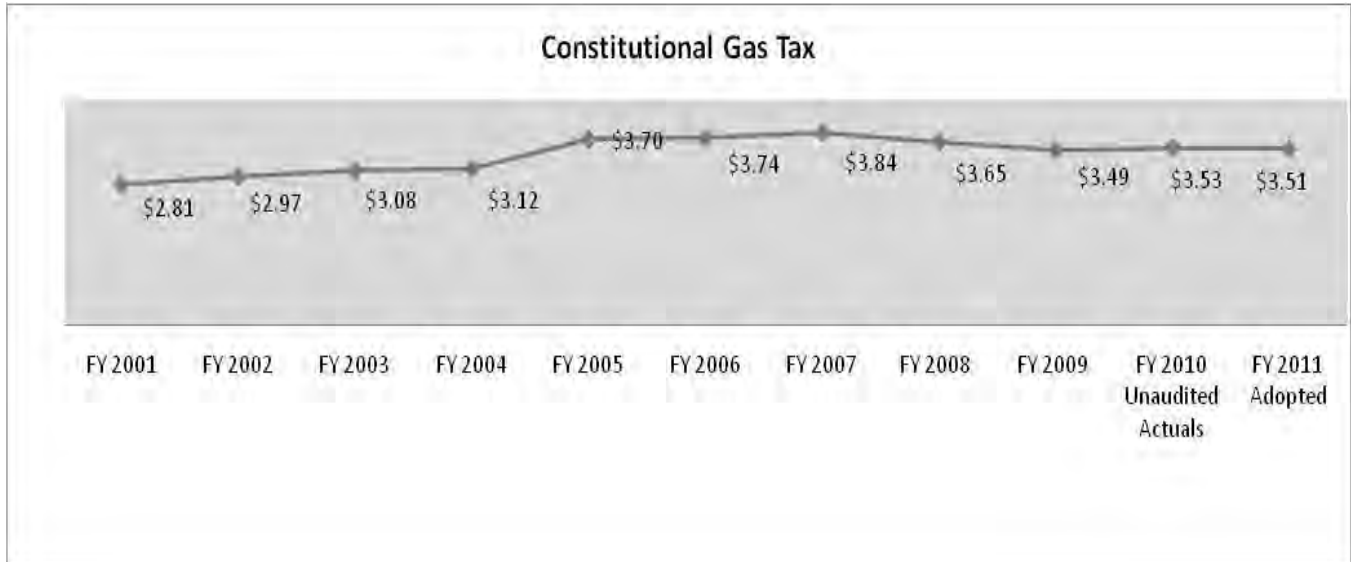
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Constitutional Gas Tax

The Constitutional Gas Tax is a two-cent tax imposed on every gallon of motor fuel and special fuel sold at the wholesale level. Use of the proceeds is restricted to the acquisition, construction, and maintenance of roads. The tax is administered by the Florida Department of Revenue and distributed by the State Board of Administration (SBA).

The distribution formula is comprised of the ratio of County area to state area, ratio of county population to state population, and the ratio of total Constitutional Gas Tax collected in each county to the total collected during the previous fiscal year. The SBA uses the 80% portion to fund debt service requirements of bond issues pledging Constitutional Gas Tax receipts. If the SBA determines that the 80% portion is not sufficient to cover required debt service, it will withhold the difference from the 20% portion. Otherwise, the 20% portion is distributed directly to the County. If there are no debt service requirements the 80% portion is also remitted to the County. Currently, Osceola County receives both portions to help pay for road paving and resurfacing.

Constitutional Gas Tax revenue in FY 2009 was \$3.49 million. For FY 2010, revenue collections are currently at \$3.53 million. For the FY 2011 adopted budget, an estimate based on prior year collections was budgeted with revenues projected at \$3.51 million.

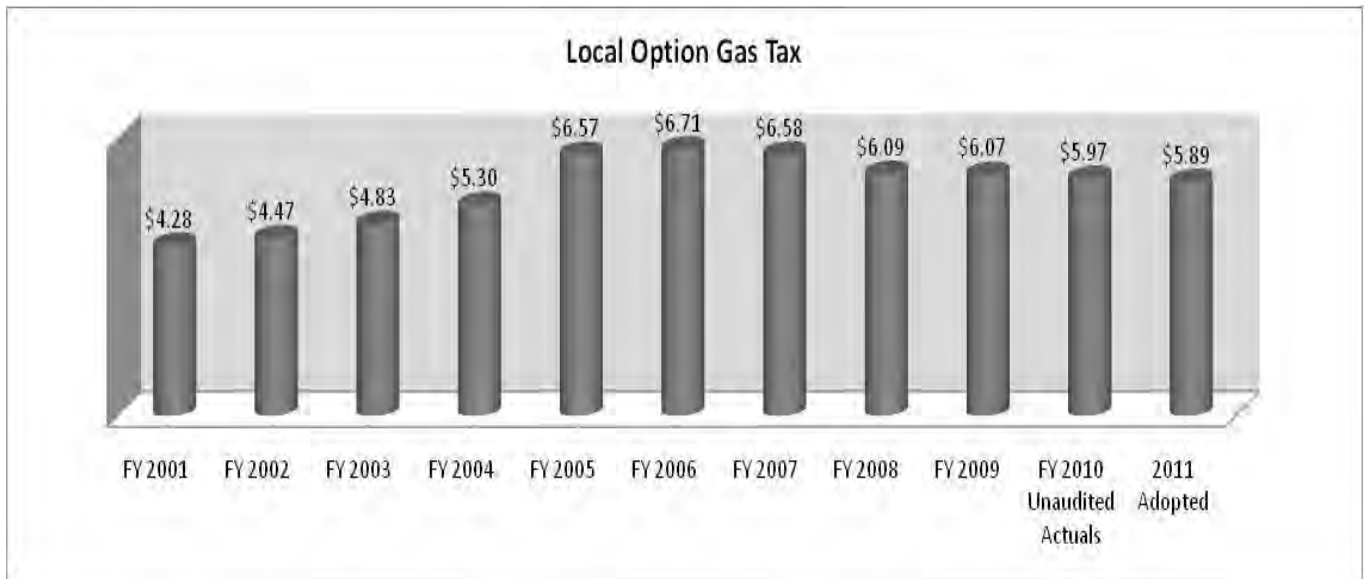


FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Local Option Gas Tax

The Local Option Gas Tax is a six-cent tax imposed on every gallon of motor fuel and special fuel sold at the retail level. Use of the proceeds is restricted to transportation expenditures. The tax is administered by the Florida Department of Revenue, who distributes the proceeds monthly to the County and the various municipalities within the County based on an interlocal agreement.

The Local Option Gas Tax revenue in FY 2009 was \$6.07 million. For FY 2010, the unaudited revenue collections are at \$5.97 million. For the FY 2011 adopted budget, a conservative estimate was budgeted with revenues projected at \$5.89 million. These funds support Road & Bridge and transportation-related expenses.



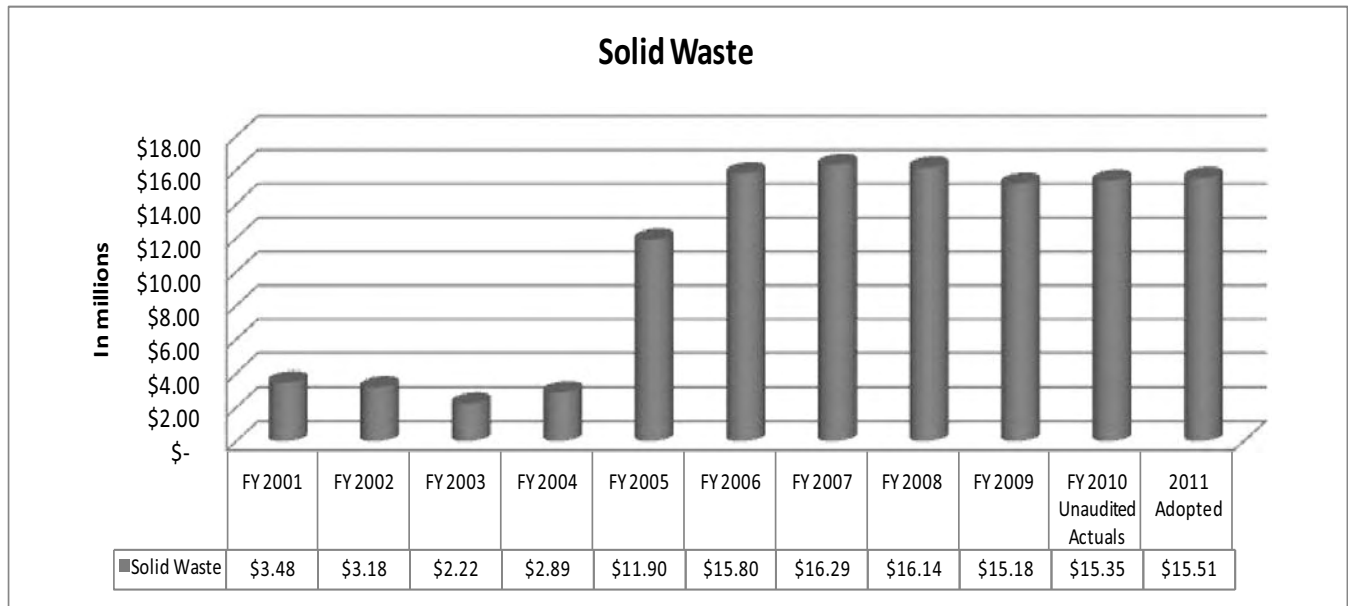
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Solid Waste Disposal Fees

The Solid Waste Management Division administers and provides an efficient and environmentally sound Solid Waste management system for the County's residents. This system includes operational facilities for the transfer and disposal of all solid waste generated in Osceola County including volume reduction, hazardous waste, and yard trash mulching facilities. Solid Waste disposal fees are charged to the users of the County's landfill and assessments are charged to all improved property owners for solid waste disposal.

In FY 2005, the County implemented a solid waste special assessment to cover these services. The Solid Waste disposal charges are tied to the CPI through the end of the month of May. As a result, rates did not increase for Fiscal Years 2007 through 2008, and for FY 2009 the disposal assessment was reduced. Beginning FY 2010 and in 2011, this assessment has increased slightly, however.

Solid Waste disposal fee revenue in FY 2009 was \$15.18 million. Fees are estimated at \$15.51 million for the FY 2011 Adopted Budget.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

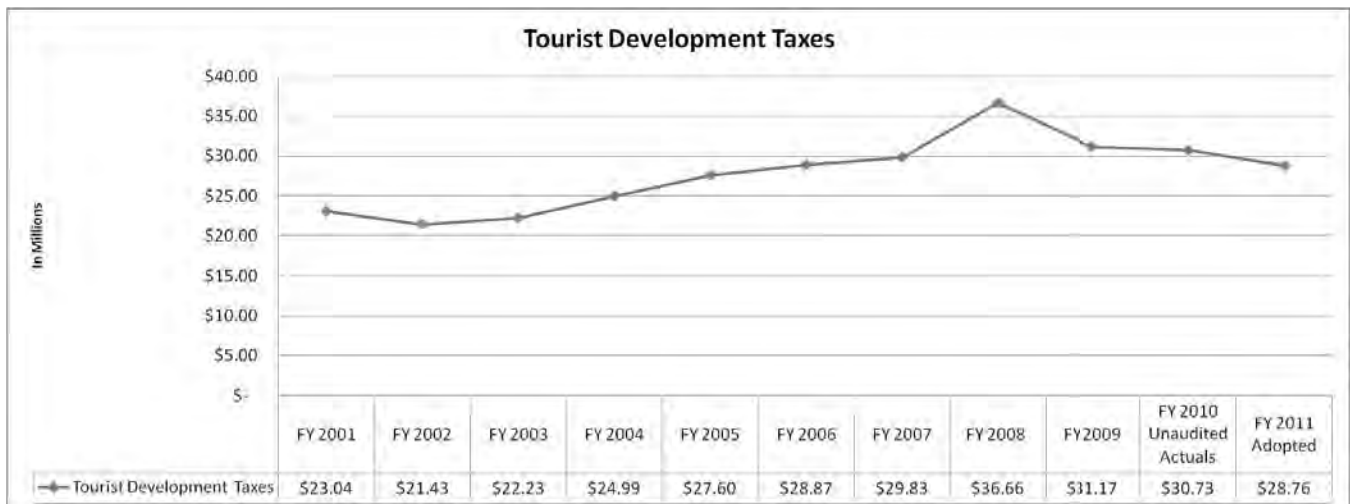
Tourist Development Tax

The Tourist Development Tax is a 6% tax levied on any rental or lease of six months or less for accommodations in hotels, motels, or other temporary living quarters. The 6% levy is comprised of the following:

- *4% levy or Fund 104* - Per Florida Statute 125.0104 (3)(c)(d)(m), this fund can be used to cover costs related to promoting and advertising tourism, funding convention and tourist bureaus, tourist information centers, and news bureaus as County agencies or by contract with the chambers of commerce or similar associations in the County. Funding can also be used for the acquisition or construction of convention centers, sports stadiums or arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public.
- *1% levy or Fund 105*: Per Florida Statute 125.0104 (l), the funding can be used to pay the debt service on bonds issued to finance a professional sports franchise facility, a retained spring training franchise facility, a convention center, as well as to pay for the operation and maintenance of a convention center and to promote and advertise tourism.
- *1% levy or Fund 106*: The funding collected is restricted per Florida Statute 125.0104(3)(n) to cover expenses that are related to debt service payments of a new professional sports facility or a retained spring trained facility, and to promote and advertise tourism.

Tourist Development Tax revenues are estimated using historical information and tourist market information. This revenue is sensitive to the CPI and overall economic health, but not to population increases.

Tourist Development Tax revenue in FY 2009 was \$31.17 million. For FY 2010, current unaudited revenues are at \$30.73 million, 1.4% lower than the prior year. For FY 2011, a conservative estimate was budgeted with revenues projected at \$28.76 million.



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SUMMARY BY CATEGORY - ALL FUNDS

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	155,767,296	158,007,254	163,240,750	146,229,803	-10.4%
PY Delinquent Ad Valorem Tax	12,849	472,863	40,100	45,100	12.5%
Other Taxes	82,870,879	75,064,847	73,798,345	71,773,989	-2.7%
Permits, Fees & Special Assessments	7,558,706	56,988,042	58,410,800	49,181,188	-15.8%
Intergovernmental Revenue	40,349,171	36,765,597	47,617,970	73,895,236	55.2%
Charges For Services	64,412,749	66,191,409	68,961,085	62,057,625	-10.0%
Judgment, Fines & Forfeits	371,949	807,703	569,870	908,987	59.5%
Miscellaneous Revenues	82,440,549	12,166,722	6,988,692	5,418,368	-22.5%
Less 5% Statutory Reduction	0	0	-18,190,743	-16,841,298	-7.4%
Operating Revenues	<u>433,784,148</u>	<u>406,464,437</u>	<u>401,436,869</u>	<u>392,668,998</u>	<u>-2.2%</u>
Other Sources	22,884,067	68,173,545	5,667,600	2,398,450	-57.7%
Transfers In	124,602,807	129,186,275	73,820,759	76,725,135	3.9%
Fund Balance	0	0	319,612,795	437,986,094	37.0%
Non Operating Revenues	<u>147,486,874</u>	<u>197,359,820</u>	<u>399,101,154</u>	<u>517,109,679</u>	<u>29.6%</u>
Total Revenues	<u><u>581,271,022</u></u>	<u><u>603,824,257</u></u>	<u><u>800,538,023</u></u>	<u><u>909,778,677</u></u>	<u><u>13.6%</u></u>
EXPENDITURES					
Personal Services	108,597,626	111,215,185	109,729,176	106,034,665	-3.4%
Operating Expenses	150,459,398	149,567,446	173,288,530	153,044,551	-11.7%
Capital Outlay	85,126,769	103,182,822	112,792,278	216,564,181	92.0%
Operating Expenditures	<u>344,183,793</u>	<u>363,965,453</u>	<u>395,809,984</u>	<u>475,643,397</u>	<u>20.2%</u>
Debt Service	35,741,667	34,724,766	36,314,166	45,724,807	25.9%
Grants and Aids	20,615,707	4,094,620	5,027,587	2,330,441	-53.6%
Other Non Operating Expenses	1,940,818	39,947	66,109	60,833	-8.0%
Transfers Out	186,124,770	193,774,559	135,553,635	140,501,361	3.7%
Reserves - Capital	0	0	84,929,498	76,901,133	-9.5%
Reserves - Operating	0	0	96,754,237	63,904,258	-34.0%
Reserves - Debt	0	0	38,787,807	51,247,804	32.1%
Reserves - Claims	0	0	0	15,992,323	-%
Reserves - Restricted	0	0	7,295,000	14,875,869	103.9%
Reserves - Stability	0	0	0	22,596,451	-%
Non-Operating Expenditures	<u>244,422,962</u>	<u>232,633,892</u>	<u>404,728,039</u>	<u>434,135,280</u>	<u>7.3%</u>
Total Expenditures	<u><u>588,606,755</u></u>	<u><u>596,599,345</u></u>	<u><u>800,538,023</u></u>	<u><u>909,778,677</u></u>	<u><u>13.6%</u></u>

SUMMARY BY CATEGORY - GENERAL FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	126,024,048	129,834,293	137,230,956	121,575,882	-11.4%
PY Delinquent Ad Valorem Tax	9,963	384,893	35,000	30,000	-14.3%
Other Taxes	16,582,130	16,126,600	16,485,211	16,131,095	-2.1%
Permits, Fees & Special Assessments	0	0	1,365,432	786,275	-42.4%
Intergovernmental Revenue	22,758,147	20,308,479	19,949,190	19,339,027	-3.1%
Charges For Services	5,152,941	4,319,375	4,263,227	5,024,773	17.9%
Judgment, Fines & Forfeits	110,949	20,210	221,082	278,219	25.8%
Miscellaneous Revenues	8,963,339	3,067,284	2,467,520	1,248,830	-49.4%
Less 5% Statutory Reduction	0	0	-9,041,564	-8,177,392	-9.6%
Operating Revenues	<u>179,601,517</u>	<u>174,061,134</u>	<u>172,976,054</u>	<u>156,236,709</u>	<u>-9.7%</u>
Other Sources	12,420,131	9,116,681	5,463,600	2,222,450	-59.3%
Transfers In	8,996,264	8,945,328	12,458,471	11,617,934	-6.7%
Fund Balance	0	0	50,358,469	52,175,589	3.6%
Non Operating Revenues	<u>21,416,395</u>	<u>18,062,009</u>	<u>68,280,540</u>	<u>66,015,973</u>	<u>-3.3%</u>
Total Revenues	<u><u>201,017,912</u></u>	<u><u>192,123,143</u></u>	<u><u>241,256,594</u></u>	<u><u>222,252,682</u></u>	<u><u>-7.9%</u></u>
EXPENDITURES					
Personal Services	46,589,646	46,453,765	54,576,269	52,930,593	-3.0%
Operating Expenses	43,443,733	41,081,722	54,739,299	49,374,004	-9.8%
Capital Outlay	1,708,854	1,011,869	2,464,625	4,460,434	81.0%
Operating Expenditures	<u>91,742,233</u>	<u>88,547,356</u>	<u>111,780,193</u>	<u>106,765,031</u>	<u>-4.5%</u>
Debt Service	685,980	517,758	499,409	499,409	-%
Grants and Aids	13,289,081	3,565,505	1,147,795	886,418	-22.8%
Other Non Operating Expenses	0	158	0	1,000	-%
Transfers Out	91,882,326	101,166,262	90,892,585	71,581,147	-21.2%
Reserves - Capital	0	0	4,865,268	0	-100.0%
Reserves - Operating	0	0	32,071,344	33,265,954	3.7%
Reserves - Restricted	0	0	0	250,583	-%
Reserves - Stability	0	0	0	9,003,140	-%
Non-Operating Expenditures	<u>105,857,387</u>	<u>105,249,683</u>	<u>129,476,401</u>	<u>115,487,651</u>	<u>-10.8%</u>
Total Expenditures	<u><u>197,599,620</u></u>	<u><u>193,797,039</u></u>	<u><u>241,256,594</u></u>	<u><u>222,252,682</u></u>	<u><u>-7.9%</u></u>

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
GENERAL FUND					
1111 - Board of County Commissioners	684,652	684,549	0	0	- %
1211 - BOCC / County Manager's Office	1,456,359	894,013	2,076,049	1,551,699	-25.3%
1231 - Public Information Office	571,405	213,565	206,500	271,535	31.5%
1232 - Community Liaison	11,377	7,150	0	0	- %
1241 - Office Of Management & Budget	836,267	668,092	755,092	650,568	-13.8%
1242 - Special Assessments	0	0	401,116	402,615	0.4%
1250 - Administrative Services	0	176,187	0	0	- %
1251 - Purchasing	771,776	854,084	858,451	715,134	-16.7%
1261 - Risk Management	177,353	188,869	0	0	- %
1263 - Employee Benefits	147,165	169,224	138,734	72,100	-48.0%
1265 - Human Resources	999,486	982,590	1,123,349	769,335	-31.5%
1271 - Finance	1,044,762	1,144,711	1,579,961	1,693,971	7.2%
1272 - TDC Audit	332,332	270,537	0	0	- %
1273 - TDT Enforc & Compliance	187,672	198,358	0	0	- %
1275 - Treasury Management	497,392	404,976	0	0	- %
1281 - Recording Secretary	447,401	449,248	448,380	390,706	-12.9%
1282 - Value Adjustment Board	0	0	0	32,400	- %
1311 - County Attorney	1,849,858	1,737,538	1,692,862	1,477,687	-12.7%
1411 - County Development Adm	161,494	258,592	0	0	- %
1413 - Soil & Water Conservation	0	0	0	96,466	- %
1414 - Cooperation Extension Services	571,862	590,196	1,122,570	1,354,456	20.7%
1417 - Natural Resources	82,980	26,574	1,150,679	1,483,367	28.9%
1418 - Mosquito Control	23,975	866,305	957,158	580,427	-39.4%
1425 - Land Management	12,655	0	0	0	- %
1427 - Impact Fee Coordination	0	0	247,299	95,380	-61.4%
1428 - Smart Growth Administration	0	0	1,294,590	915,054	-29.3%
1431 - Zoning	35,159	47,648	60,000	0	-100.0%
1450 - Customer Resources	0	0	829,985	464,884	-44.0%
1453 - Development Review	0	0	1,456,823	1,278,800	-12.2%
1454 - Planning	0	0	8,423,269	8,038,093	-4.6%
1510 - Court Administration Innovations	0	0	131,998	264,655	100.5%
1511 - Court Administration	320,907	291,161	334,646	101,487	-69.7%
1514 - Pre-Trial Release	482,355	536,541	584,245	0	-100.0%
1515 - Teen Court	106,378	122,953	129,764	333,719	157.2%
1518 - VOCA	0	0	0	64,461	- %
1519 - Drug Lab	228,885	262,587	261,578	0	-100.0%
1522 - Drug Court	332,905	375,583	378,300	377,225	-0.3%
1525 - Alternative Sanctions	72,367	74,325	73,685	100,446	36.3%
1528 - Supervised Visitation	100,083	110,122	139,894	143,070	2.3%
1541 - Traffic Education (Dori Slosberg)	319,022	293,452	190,000	355,123	86.9%
1542 - Mediation Expense	15,235	3,950	63,644	53,503	-15.9%
1551 - State Attorney	766	1,075	1,025	840	-18.0%
1561 - Public Defender	4,428	9,615	8,029	7,000	-12.8%
1571 - Probation Services	1,352,263	185,776	0	0	- %
1683 - Building Maintenance	7,167,441	9,374,209	10,391,912	0	-100.0%
1711 - Information Technology	2,980,994	3,222,034	2,962,598	2,522,855	-14.8%
1799 - Countywide Computer Project Support	2,799,992	3,459,440	2,624,947	2,018,378	-23.1%
1811 - Commission Auditor	379,946	600,583	469,694	461,504	-1.7%
1812 - TDC Audit	0	0	261,957	183,437	-30.0%
1813 - TDT Enforcement and Compliance	0	0	200,364	210,729	5.2%
2101 - Corrections Executive	0	0	3,119,064	2,809,348	-9.9%
2102 - Corrections Operations	0	933	5,423,319	5,762,772	6.3%
2103 - Corrections Security	0	3,441	12,281,281	12,712,040	3.5%
2104 - Corrections Administration	0	0	4,747,065	4,474,063	-5.8%

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
<i>GENERAL FUND Continued from previous page</i>					
2105 - Community Corrections	0	0	528,273	598,804	13.4%
2111 - Public Safety Administration	100,000	0	0	0	- %
2112 - Corrections	19,500,695	21,175,596	0	43,109	- %
2114 - Inmate Medical Program	4,078,270	4,657,027	3,936,245	4,985,932	26.7%
2115 - Work Release Center	1,385,349	915,190	0	0	- %
2117 - Pre Trial Release	0	0	0	572,426	- %
2118 - Drug Lab	0	0	0	269,997	- %
2119 - Animal Control	0	0	0	324,034	- %
2120 - Kennel Operations	0	0	0	283,701	- %
2121 - Road Operations	0	0	0	816,528	- %
2122 - Communications Center	0	0	0	485,649	- %
2141 - Emergency Management	743,382	654,536	492,553	441,245	-10.4%
2153 - Fire & Rescue Communications	31	0	0	0	- %
2161 - Courthouse Security	1,561,103	1,600,578	1,613,223	1,476,103	-8.5%
2192 - Medical Examiner	679,748	661,522	679,308	620,866	-8.6%
3151 - Mosquito Control	718,060	0	0	0	- %
3181 - Soil & Water Conservation	99,477	111,711	112,219	0	-100.0%
3801 - Stormwater Management	211,522	197,266	0	0	- %
3805 - Drainage Improvements	550,991	532	0	0	- %
4121 - Engineering	1,026,379	499,408	499,409	499,409	- %
4123 - Project Administration	575,410	438,284	372,963	490,023	31.4%
4125 - Asset Management	0	0	50,000	11,956,497	23,813.0%
4133 - Equipment Repair	4,820,895	0	0	0	- %
4134 - Road Maintenance	1,759	0	0	0	- %
5101 - Economic Development	1,123,154	1,021,887	4,896,200	1,142,387	-76.7%
5102 - QTI and Other Incentives	0	0	0	3,371,768	- %
6112 - Community Development	0	0	1,045	0	-100.0%
6121 - Cooperative Extension Services	1,017,298	1,052,971	1,075,638	0	-100.0%
6130 - Child Development Center	150,756	7,152	0	0	- %
6141 - Veteran's Services	160,819	133,418	134,632	126,396	-6.1%
6151 - Animal Control	263,161	301,398	380,345	0	-100.0%
6152 - Kennel Operations	628,155	498,179	0	0	- %
6153 - Road Operations	887,537	819,822	906,747	0	-100.0%
6154 - Communications Center	562,343	593,258	470,422	0	-100.0%
6161 - Social Services	7,216,620	71,200	0	0	- %
6163 - State Welfare	0	3,041,120	0	0	- %
6171 - Children's Home	177,801	0	0	0	- %
6172 - Youth Shelter	625	0	0	0	- %
6173 - Human Services Dept	3,234,900	890,321	4,200,422	4,186,020	-0.3%
6181 - Guardian Ad Litem	61,535	62,948	4,890	76,736	1,469.2%
6185 - Legal Aid	99,874	101,372	103,525	106,332	2.7%
7201 - Parks	2,725,062	2,335,100	2,620,612	2,050,862	-21.7%
7205 - Small Engine Repair	156,084	172,031	160,980	156,382	-2.9%
7501 - Stadium	490	0	0	0	- %
7503 - Heritage Park	219,364	224,369	203,446	205,618	1.1%
9111 - Clerk Of The Circuit Court	0	1,055	142,772	233,996	63.9%
9121 - Supervisor Of Elections	4,345,743	3,016,517	2,723,235	2,469,483	-9.3%
9131 - Tax Collector	6,598,638	6,741,460	5,635,470	6,029,926	7.0%
9141 - Property Appraiser	5,132,970	4,885,213	5,650,391	6,012,102	6.4%
9149 - Property Appraisal Adj Board	5,122	18,761	4,850	0	-100.0%
9151 - Sheriff	50,447,380	51,460,655	49,239,642	50,784,651	3.1%
9159 - Other Law Enforcement	281,252	213,312	2,131	0	-100.0%
9531 - Outside Agencies-comm/econ Dev	4,444,993	2,821,389	1,130,618	853,569	-24.5%
9641 - Health Unit	1,166,735	593,354	696,478	661,285	-5.1%
9801 - Economic Development	100,000	100,000	100,000	0	-100.0%

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
<i>GENERAL FUND Continued from previous page</i>					
9810 - Grants Development	164,672	192,211	0	0	- %
9819 - Other Government Support Svcs	9,119,912	8,764,467	11,375,963	64,629,514	468.1%
9820 - Countywide Communications	3,445	0	0	0	- %
9825 - Communications Operations	748,669	0	0	0	- %
9912 - Reserve For Capital-Designated	0	0	4,865,268	0	-100.0%
9921 - Contingency	0	0	6,888,777	0	-100.0%
9951 - Interfund Transfers	32,734,091	42,989,663	34,696,831	0	-100.0%
9981 - Reserves For Cash	0	0	25,059,195	0	-100.0%
	197,599,620	193,797,039	241,256,594	222,252,682	-7.9%

SUMMARY BY CATEGORY - SPECIAL REVENUE FUND GROUP

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	28,143,656	26,555,366	24,324,633	21,200,903	-12.8%
PY Delinquent Ad Valorem Tax	2,886	87,970	5,000	15,000	200.0%
Other Taxes	44,865,808	39,410,178	38,213,567	36,352,843	-4.9%
Permits, Fees & Special Assessments	5,976,164	41,938,182	42,820,313	33,886,334	-20.9%
Intergovernmental Revenue	16,341,286	15,923,355	25,725,857	32,248,201	25.4%
Charges For Services	14,103,745	13,428,192	13,328,415	13,687,787	2.7%
Judgment, Fines & Forfeits	261,000	787,493	348,788	630,768	80.8%
Miscellaneous Revenues	55,477,359	6,078,934	2,947,222	2,141,769	-27.3%
Less 5% Statutory Reduction	0	0	-6,664,138	-5,980,084	-10.3%
Operating Revenues	<u>165,171,904</u>	<u>144,209,670</u>	<u>141,049,657</u>	<u>134,183,521</u>	<u>-4.9%</u>
Other Sources	10,394,661	10,232,121	204,000	176,000	-13.7%
Transfers In	51,900,726	71,340,866	21,052,979	31,116,304	47.8%
Fund Balance	0	0	183,224,548	183,636,066	0.2%
Non Operating Revenues	<u>62,295,387</u>	<u>81,572,987</u>	<u>204,481,527</u>	<u>214,928,370</u>	<u>5.1%</u>
Total Revenues	<u><u>227,467,291</u></u>	<u><u>225,782,657</u></u>	<u><u>345,531,184</u></u>	<u><u>349,111,891</u></u>	<u><u>1.0%</u></u>
EXPENDITURES					
Personal Services	60,305,261	61,612,383	52,517,160	50,597,447	-3.7%
Operating Expenses	59,214,543	55,300,370	66,809,244	59,910,463	-10.3%
Capital Outlay	26,459,313	54,362,287	70,744,540	84,815,738	19.9%
Operating Expenditures	<u>145,979,117</u>	<u>171,275,040</u>	<u>190,070,944</u>	<u>195,323,648</u>	<u>2.8%</u>
Debt Service	303,538	323,361	442,138	655,562	48.3%
Grants and Aids	7,326,626	529,115	3,879,792	1,444,023	-62.8%
Other Non Operating Expenses	0	3,315	0	2,000	-%
Transfers Out	39,285,103	70,598,926	31,296,556	52,272,342	67.0%
Reserves - Capital	0	0	52,818,149	51,807,532	-1.9%
Reserves - Operating	0	0	51,334,603	24,211,537	-52.8%
Reserves - Debt	0	0	8,394,002	410,173	-95.1%
Reserves - Restricted	0	0	7,295,000	9,391,763	28.7%
Reserves - Stability	0	0	0	13,593,311	-%
Non-Operating Expenditures	<u>46,915,267</u>	<u>71,454,717</u>	<u>155,460,240</u>	<u>153,788,243</u>	<u>-1.1%</u>
Total Expenditures	<u><u>192,894,384</u></u>	<u><u>242,729,757</u></u>	<u><u>345,531,184</u></u>	<u><u>349,111,891</u></u>	<u><u>1.0%</u></u>

SUMMARY BY CATEGORY
102-TRANSPORTATION TRUST FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	7,852,493	7,815,542	7,613,567	7,588,843	-0.3%
Permits, Fees & Special Assessments	1,203,357	87,841	70,000	70,000	- %
Intergovernmental Revenue	1,746,070	1,687,007	1,695,062	1,642,651	-3.1%
Miscellaneous Revenues	351,392	195,138	55,000	130,821	137.9%
Less 5% Statutory Reduction	0	0	-471,681	-471,615	- %
<i>Operating Revenues</i>	<u>11,155,441</u>	<u>9,785,693</u>	<u>8,961,948</u>	<u>8,960,700</u>	- %
Transfers In	11,208,103	14,350,562	11,457,365	7,970,610	-30.4%
Fund Balance	0	0	1,000,000	3,370,425	237.0%
<i>Non Operating Revenues</i>	<u>11,208,103</u>	<u>14,350,562</u>	<u>12,457,365</u>	<u>11,341,035</u>	-9.0%
Total Revenues	<u><u>22,363,544</u></u>	<u><u>24,136,255</u></u>	<u><u>21,419,313</u></u>	<u><u>20,301,735</u></u>	-5.2%
EXPENDITURES					
Personal Services	11,584,957	11,009,416	10,713,487	8,678,254	-19.0%
Operating Expenses	9,783,275	9,976,738	5,466,357	4,864,000	-11.0%
<i>Operating Expenditures</i>	<u>21,438,225</u>	<u>20,997,492</u>	<u>16,179,844</u>	<u>13,542,254</u>	-16.3%
Transfers Out	2,851,197	4,164,719	4,648,012	4,725,889	1.7%
Reserves - Operating	0	0	591,457	2,033,592	243.8%
<i>Non-Operating Expenditures</i>	<u>2,851,197</u>	<u>4,165,831</u>	<u>5,239,469</u>	<u>6,759,481</u>	29.0%
Total Expenditures	<u><u>24,289,422</u></u>	<u><u>25,163,323</u></u>	<u><u>21,419,313</u></u>	<u><u>20,301,735</u></u>	-5.2%

SUMMARY BY CATEGORY
103-DRUG ABUSE TREATMENT FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	119,822	113,247	120,198	96,726	-19.5%
Less 5% Statutory Reduction	0	0	-6,036	-4,836	-19.9%
<i>Operating Revenues</i>	<u>121,775</u>	<u>113,658</u>	<u>114,675</u>	<u>91,890</u>	-19.9%
Total Revenues	<u>121,775</u>	<u>113,658</u>	<u>133,875</u>	<u>91,890</u>	-31.4%
 EXPENDITURES					
Transfers Out	117,576	104,481	133,875	91,890	-31.4%
<i>Non-Operating Expenditures</i>	<u>117,576</u>	<u>104,481</u>	<u>133,875</u>	<u>91,890</u>	-31.4%
Total Expenditures	<u>117,576</u>	<u>104,481</u>	<u>133,875</u>	<u>91,890</u>	-31.4%

SUMMARY BY CATEGORY
104-TOURIST DEVELOPMENT TAX FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	24,443,566	20,783,038	20,400,000	19,176,000	-6.0%
Charges For Services	3,174,766	3,180,138	3,350,979	3,388,772	1.1%
Miscellaneous Revenues	1,111,655	1,021,404	484,000	386,003	-20.2%
Less 5% Statutory Reduction	0	0	-1,211,749	-1,145,049	-5.5%
Operating Revenues	<u>28,729,987</u>	<u>24,984,580</u>	<u>23,023,230</u>	<u>21,805,726</u>	-5.3%
Other Sources	184,895	7,472,979	136,000	136,000	-
Fund Balance	0	0	14,126,088	24,184,336	71.2%
Non-Operating Revenues	<u>185,673</u>	<u>15,702,357</u>	<u>14,262,088</u>	<u>24,320,336</u>	70.5%
Total Revenues	<u><u>28,915,660</u></u>	<u><u>40,686,937</u></u>	<u><u>37,285,318</u></u>	<u><u>46,126,062</u></u>	<u>23.7%</u>
EXPENDITURES					
Personal Services	4,622,502	4,775,036	4,678,787	4,576,450	-2.2%
Operating Expenses	11,135,820	10,720,881	14,735,809	14,244,190	-3.3%
Capital Outlay	354,949	8,223,502	850,300	4,055,628	377.0%
Operating Expenditures	<u>16,113,271</u>	<u>23,719,419</u>	<u>20,264,896</u>	<u>22,876,268</u>	12.9%
Grants and Aids	710,014	511,278	400,000	435,000	8.8%
Transfers Out	5,755,227	3,703,057	6,020,215	3,880,184	-35.5%
Reserves - Capital	0	0	237,847	7,500,000	3,053.3%
Reserves - Operating	0	0	10,362,360	6,934,610	-33.1%
Reserves - Restricted	0	0	0	4,500,000	-
Non-Operating Expenditures	<u>6,465,241</u>	<u>4,256,804</u>	<u>17,020,422</u>	<u>23,249,794</u>	36.6%
Total Expenditures	<u><u>22,578,512</u></u>	<u><u>27,976,223</u></u>	<u><u>37,285,318</u></u>	<u><u>46,126,062</u></u>	<u>23.7%</u>

SUMMARY BY CATEGORY
105-5TH CENT RESORT TAX FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	6,110,890	5,195,760	5,100,000	4,794,000	-6.0%
Miscellaneous Revenues	687,777	415,778	522,180	154,157	-70.5%
Less 5% Statutory Reduction	0	0	-281,109	-247,408	-12.0%
Operating Revenues	<u>6,798,667</u>	<u>5,611,538</u>	<u>5,341,071</u>	<u>4,700,749</u>	-12.0%
Other Sources	46,224	39,245	68,000	40,000	-41.2%
Fund Balance	0	0	26,394,978	19,900,447	-24.6%
Non Operating Revenues	<u>46,224</u>	<u>39,245</u>	<u>26,462,978</u>	<u>19,940,447</u>	-24.6%
Total Revenues	<u><u>6,844,891</u></u>	<u><u>5,650,783</u></u>	<u><u>31,804,049</u></u>	<u><u>24,641,196</u></u>	<u><u>-22.5%</u></u>
EXPENDITURES					
Operating Expenses	258,967	79,546	80,441	71,910	-10.6%
Operating Expenditures	<u>263,505</u>	<u>79,546</u>	<u>80,441</u>	<u>71,910</u>	-10.6%
Debt Service	0	0	237,847	542,839	128.2%
Transfers Out	92,166	10,365,941	188,799	2,224,590	1,078.3%
Reserves - Capital	0	0	22,867,251	20,542,752	-10.2%
Reserves - Operating	0	0	8,035,709	848,932	-89.4%
Reserves - Debt	0	0	394,002	410,173	4.1%
Non-Operating Expenditures	<u>92,166</u>	<u>10,365,941</u>	<u>31,723,608</u>	<u>24,569,286</u>	-22.6%
Total Expenditures	<u><u>355,671</u></u>	<u><u>10,445,487</u></u>	<u><u>31,804,049</u></u>	<u><u>24,641,196</u></u>	<u><u>-22.5%</u></u>

SUMMARY BY CATEGORY
106-6TH CENT RESORT TAX FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	6,110,890	5,195,760	5,100,000	4,794,000	-6.0%
Miscellaneous Revenues	327,157	127,002	160,668	46,000	-71.4%
Less 5% Statutory Reduction	0	0	-263,033	-242,000	-8.0%
Operating Revenues	<u>6,438,047</u>	<u>5,322,762</u>	<u>4,997,635</u>	<u>4,598,000</u>	-8.0%
Fund Balance	0	0	4,253,724	3,819,878	-10.2%
Non Operating Revenues	<u>46,224</u>	<u>39,245</u>	<u>4,253,724</u>	<u>3,819,878</u>	-10.2%
Total Revenues	<u><u>6,484,271</u></u>	<u><u>5,362,007</u></u>	<u><u>9,251,359</u></u>	<u><u>8,417,878</u></u>	<u><u>-9.0%</u></u>
EXPENDITURES					
Operating Expenses	7,815,079	7,391,743	5,650,416	5,212,832	-7.7%
Operating Expenditures	<u>7,815,079</u>	<u>7,391,743</u>	<u>5,650,416</u>	<u>5,212,832</u>	-7.7%
Transfers Out	116,923	98,263	200,187	193,620	-3.3%
Reserves - Capital	0	0	0	1,561,366	-
Reserves - Operating	0	0	3,400,756	1,450,060	-57.4%
Non-Operating Expenditures	<u>116,923</u>	<u>98,263</u>	<u>3,600,943</u>	<u>3,205,046</u>	-11.0%
Total Expenditures	<u><u>7,932,002</u></u>	<u><u>7,490,006</u></u>	<u><u>9,251,359</u></u>	<u><u>8,417,878</u></u>	<u><u>-9.0%</u></u>

SUMMARY BY CATEGORY
107-LIBRARY DISTRICT FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	10,531,189	9,461,021	5,572,323	4,673,229	-16.1%
Intergovernmental Revenue	278,496	213,543	146,183	120,568	-17.5%
Charges For Services	131,301	142,368	136,045	111,530	-18.0%
Judgment, Fines & Forfeits	5,927	3,887	0	4,500	- %
Miscellaneous Revenues	674,105	369,268	297,201	182,829	-38.5%
Less 5% Statutory Reduction	0	0	-300,278	-248,604	-17.2%
<i>Operating Revenues</i>	<u>11,621,850</u>	<u>10,225,829</u>	<u>5,851,474</u>	<u>4,844,052</u>	-17.2%
Fund Balance	0	0	10,000,000	14,350,323	43.5%
<i>Non Operating Revenues</i>	<u>109,392</u>	<u>112,589</u>	<u>10,000,000</u>	<u>14,350,323</u>	43.5%
Total Revenues	<u>11,731,242</u>	<u>10,338,418</u>	<u>15,851,474</u>	<u>19,194,375</u>	<u>21.1%</u>
EXPENDITURES					
Personal Services	4,402,382	4,562,254	3,533,135	3,740,107	5.9%
Operating Expenses	1,960,491	2,093,208	2,248,277	2,248,973	- %
Capital Outlay	1,228,835	1,096,396	2,537,526	4,165,445	64.2%
<i>Operating Expenditures</i>	<u>7,591,708</u>	<u>7,751,858</u>	<u>8,318,938</u>	<u>10,154,525</u>	22.1%
Debt Service	2,283	0	23,383	14,673	-37.2%
Transfers Out	974,631	957,369	1,279,164	1,192,227	-6.8%
Reserves - Operating	0	0	2,765,807	901,514	-67.4%
Reserves - Stability	0	0	0	6,931,436	- %
<i>Non-Operating Expenditures</i>	<u>976,914</u>	<u>958,465</u>	<u>7,532,536</u>	<u>9,039,850</u>	20.0%
Total Expenditures	<u>8,568,622</u>	<u>8,710,323</u>	<u>15,851,474</u>	<u>19,194,375</u>	<u>21.1%</u>

SUMMARY BY CATEGORY
109-LAW ENFORCEMENT TRUST FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	92,957	0	348,788	87,700	-74.9%
Miscellaneous Revenues	5,896	4,758	5,529	2,970	-46.3%
Less 5% Statutory Reduction	0	0	-17,716	-4,534	-74.4%
<i>Operating Revenues</i>	<u>98,853</u>	<u>4,758</u>	<u>336,601</u>	<u>86,136</u>	<u>-74.4%</u>
Total Revenues	<u>98,853</u>	<u>486,073</u>	<u>512,156</u>	<u>86,136</u>	<u>-83.2%</u>
EXPENDITURES					
Transfers Out	103,376	167,486	511,500	86,136	-83.2%
<i>Non-Operating Expenditures</i>	<u>103,376</u>	<u>167,486</u>	<u>511,500</u>	<u>86,136</u>	<u>-83.2%</u>
Total Expenditures	<u>103,376</u>	<u>167,486</u>	<u>512,156</u>	<u>86,136</u>	<u>-83.2%</u>

SUMMARY BY CATEGORY
111-SHIP STATE HOUSING INITIATIVE PROGRAM

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	132,209	162,040	0	800	- %
Less 5% Statutory Reduction	0	0	-1,750	-40	-97.7%
Operating Revenues	<u>2,521,029</u>	<u>1,758,559</u>	<u>33,250</u>	<u>760</u>	-97.7%
Fund Balance	0	0	3,669,171	1,246,469	-66.0%
Non Operating Revenues	<u>0</u>	<u>69,900</u>	<u>3,669,171</u>	<u>1,246,469</u>	-66.0%
Total Revenues	<u><u>2,521,029</u></u>	<u><u>1,828,459</u></u>	<u><u>3,702,421</u></u>	<u><u>1,247,229</u></u>	<u><u>-66.3%</u></u>
EXPENDITURES					
Personal Services	88,236	135,581	151,861	134,265	-11.6%
Operating Expenses	2,289,545	1,114,751	358,060	116,301	-67.5%
Operating Expenditures	<u>2,377,781</u>	<u>1,252,315</u>	<u>512,321</u>	<u>250,566</u>	-51.1%
Transfers Out	47,947	23,992	15,587	40,895	162.4%
Reserves - Restricted	0	0	0	955,768	- %
Non-Operating Expenditures	<u>47,947</u>	<u>23,992</u>	<u>3,190,100</u>	<u>996,663</u>	-68.8%
Total Expenditures	<u><u>2,425,728</u></u>	<u><u>1,276,307</u></u>	<u><u>3,702,421</u></u>	<u><u>1,247,229</u></u>	<u><u>-66.3%</u></u>

SUMMARY BY CATEGORY
112-EMERGENCY(911)COMMUNICATIONS

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,597,251	1,352,872	1,356,233	1,181,474	-12.9%
Miscellaneous Revenues	53,150	953	9,445	2,078	-78.0%
Less 5% Statutory Reduction	0	0	-68,284	-59,178	-13.3%
Operating Revenues	<u>2,002,961</u>	<u>1,378,008</u>	<u>1,297,394</u>	<u>1,124,374</u>	-13.3%
Fund Balance	0	0	1,323,486	1,625,475	22.8%
Non Operating Revenues	<u>0</u>	<u>1,487,830</u>	<u>1,323,486</u>	<u>1,625,475</u>	22.8%
Total Revenues	<u><u>2,002,961</u></u>	<u><u>2,865,838</u></u>	<u><u>2,620,880</u></u>	<u><u>2,749,849</u></u>	<u><u>4.9%</u></u>
EXPENDITURES					
Other Non Operating Expenses	0	0	0	2,000	- %
Transfers Out	43,464	2,994,196	2,270,629	2,474,004	9.0%
Reserves - Operating	0	0	341,580	273,845	-19.8%
Non-Operating Expenditures	<u>43,464</u>	<u>3,000,610</u>	<u>2,612,209</u>	<u>2,749,849</u>	5.3%
Total Expenditures	<u><u>1,411,503</u></u>	<u><u>3,018,472</u></u>	<u><u>2,620,880</u></u>	<u><u>2,749,849</u></u>	<u><u>4.9%</u></u>

SUMMARY BY CATEGORY
113-BUENAVENTURA LAKES MSBU

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	465,430	487,649	485,953	-0.3%
Charges For Services	2,249	1,878	2,006	713	-64.5%
Miscellaneous Revenues	508,224	27,433	37,311	14,209	-61.9%
Less 5% Statutory Reduction	0	0	-26,348	-25,044	-4.9%
Operating Revenues	<u>510,473</u>	<u>494,741</u>	<u>500,618</u>	<u>475,831</u>	-5.0%
Transfers In	36,686	48,207	48,207	15,361	-68.1%
Fund Balance	0	0	520,241	645,183	24.0%
Non Operating Revenues	<u>36,686</u>	<u>53,963</u>	<u>568,448</u>	<u>660,544</u>	16.2%
Total Revenues	<u><u>547,159</u></u>	<u><u>548,704</u></u>	<u><u>1,069,066</u></u>	<u><u>1,136,375</u></u>	<u><u>6.3%</u></u>
EXPENDITURES					
Personal Services	186,145	196,209	135,491	130,266	-3.9%
Operating Expenses	244,347	236,712	333,781	816,997	144.8%
Operating Expenditures	<u>431,529</u>	<u>433,906</u>	<u>469,272</u>	<u>947,263</u>	101.9%
Transfers Out	38,145	38,145	44,764	34,441	-23.1%
Reserves - Operating	0	0	555,030	154,671	-72.1%
Non-Operating Expenditures	<u>38,145</u>	<u>38,145</u>	<u>599,794</u>	<u>189,112</u>	-68.5%
Total Expenditures	<u><u>469,674</u></u>	<u><u>472,051</u></u>	<u><u>1,069,066</u></u>	<u><u>1,136,375</u></u>	<u><u>6.3%</u></u>

SUMMARY BY CATEGORY
114-NEIGHBORHOOD STABILIZATION PROGRAM

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	69,921	13,826,818	10,837,516	-21.6%
<i>Operating Revenues</i>	0	69,997	13,826,818	10,837,516	-21.6%
Total Revenues	0	69,997	13,826,818	10,837,516	-21.6%
EXPENDITURES					
Personal Services	0	0	71,709	195,240	172.3%
Operating Expenses	0	69,042	13,753,859	9,455,081	-31.3%
<i>Operating Expenditures</i>	0	69,997	13,826,818	9,650,321	-30.2%
Transfers Out	0	0	0	2,187	- %
Reserves - Restricted	0	0	0	1,185,008	- %
<i>Non-Operating Expenditures</i>	0	0	0	1,187,195	- %
Total Expenditures	0	69,997	13,826,818	10,837,516	-21.6%

SUMMARY BY CATEGORY
115-COURT FACILITIES FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,163,723	1,078,382	1,027,838	1,759,897	71.2%
Miscellaneous Revenues	99,057	55,300	63,417	27,344	-56.9%
Less 5% Statutory Reduction	0	0	-54,563	-89,362	63.8%
Operating Revenues	<u>1,262,780</u>	<u>1,133,682</u>	<u>1,036,692</u>	<u>1,697,879</u>	<u>63.8%</u>
Fund Balance	0	0	1,381,605	2,154,014	55.9%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,381,605</u>	<u>2,154,014</u>	<u>55.9%</u>
Total Revenues	<u><u>1,262,780</u></u>	<u><u>1,133,682</u></u>	<u><u>2,418,297</u></u>	<u><u>3,851,893</u></u>	<u><u>59.3%</u></u>
EXPENDITURES					
Capital Outlay	958,734	67,778	1,370,117	1,618,930	18.2%
Operating Expenditures	<u>963,804</u>	<u>67,778</u>	<u>1,370,117</u>	<u>1,618,930</u>	<u>18.2%</u>
Transfers Out	0	0	5,025	2,766	-45.0%
Reserves - Capital	0	0	530,031	2,068,037	290.2%
Reserves - Operating	0	0	513,124	162,160	-68.4%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>1,048,180</u>	<u>2,232,963</u>	<u>113.0%</u>
Total Expenditures	<u><u>963,804</u></u>	<u><u>67,778</u></u>	<u><u>2,418,297</u></u>	<u><u>3,851,893</u></u>	<u><u>59.3%</u></u>

SUMMARY BY CATEGORY
117-LIBRARY ENDOWMENT FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	3,025	92,927	2,972.0%
<i>Non Operating Revenues</i>	0	0	3,025	92,927	2,972.0%
Total Revenues	5,970	2,671	3,025	92,927	2,972.0%
EXPENDITURES					
Capital Outlay	18,903	12,175	0	50,000	- %
<i>Operating Expenditures</i>	19,930	12,175	0	50,000	- %
Transfers Out	0	0	3,025	1,577	-47.9%
Reserves - Capital	0	0	0	35,745	- %
Reserves - Operating	0	0	0	5,605	- %
<i>Non-Operating Expenditures</i>	0	0	3,025	42,927	1,319.1%
Total Expenditures	19,930	12,175	3,025	92,927	2,972.0%

SUMMARY BY CATEGORY
118-HOMELESSNESS PREVENTION RAPID RE-HOUSING

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	273,288	- %
<i>Operating Revenues</i>	0	0	0	273,288	- %
Fund Balance	0	0	0	164,512	- %
<i>Non Operating Revenues</i>	0	0	0	164,512	- %
Total Revenues	0	0	0	437,800	- %
EXPENDITURES					
Personal Services	0	0	0	194,577	- %
Operating Expenses	0	0	0	223,899	- %
Capital Outlay	0	0	0	18,000	- %
<i>Operating Expenditures</i>	0	0	0	436,476	- %
Transfers Out	0	0	0	1,324	- %
<i>Non-Operating Expenditures</i>	0	0	0	1,324	- %
Total Expenditures	0	0	0	437,800	- %

SUMMARY BY CATEGORY
124-ENVIRONMENTAL LAND ACQUISITIONS

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	3,080,839	1,879,005	2,026,862	256,791	-87.3%
Miscellaneous Revenues	228,612	111,961	57,000	40,250	-29.4%
Less 5% Statutory Reduction	0	0	-104,193	-14,852	-85.7%
<i>Operating Revenues</i>	<u>3,314,134</u>	<u>2,008,403</u>	<u>1,979,669</u>	<u>282,189</u>	<u>-85.7%</u>
Fund Balance	0	0	2,800,412	327,474	-88.3%
<i>Non Operating Revenues</i>	<u>21,481,287</u>	<u>145,939</u>	<u>2,800,412</u>	<u>327,474</u>	<u>-88.3%</u>
Total Revenues	<u>24,795,421</u>	<u>2,154,342</u>	<u>4,780,081</u>	<u>609,663</u>	<u>-87.2%</u>
EXPENDITURES					
Personal Services	65,033	93,210	84,130	129,068	53.4%
Operating Expenses	157,462	88,032	364,110	54,706	-85.0%
Capital Outlay	19,599,391	2,380,005	4,263,987	357,947	-91.6%
<i>Operating Expenditures</i>	<u>19,821,886</u>	<u>2,561,247</u>	<u>4,712,227</u>	<u>541,721</u>	<u>-88.5%</u>
Transfers Out	444,311	82,280	67,854	67,942	0.1%
<i>Non-Operating Expenditures</i>	<u>454,379</u>	<u>82,280</u>	<u>67,854</u>	<u>67,942</u>	<u>0.1%</u>
Total Expenditures	<u>20,276,265</u>	<u>2,643,527</u>	<u>4,780,081</u>	<u>609,663</u>	<u>-87.2%</u>

SUMMARY BY CATEGORY
125-ENVIRONMENTAL LAND MAINTENANCE

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	826,500	620,124	655,063	653,815	-0.2%
Miscellaneous Revenues	3,877	39,386	22,040	24,333	10.4%
Less 5% Statutory Reduction	0	0	-33,855	-33,907	0.2%
Operating Revenues	<u>831,080</u>	<u>659,510</u>	<u>643,248</u>	<u>644,241</u>	0.2%
Fund Balance	0	0	2,211,611	2,370,081	7.2%
Non Operating Revenues	<u>1,284,904</u>	<u>25,754</u>	<u>2,211,611</u>	<u>2,370,081</u>	7.2%
Total Revenues	<u><u>2,115,984</u></u>	<u><u>685,264</u></u>	<u><u>2,854,859</u></u>	<u><u>3,014,322</u></u>	<u><u>5.6%</u></u>
EXPENDITURES					
Operating Expenses	104,402	68,321	117,270	228,925	95.2%
Capital Outlay	28,135	112,355	20,000	95,000	375.0%
Operating Expenditures	<u>197,570</u>	<u>180,676</u>	<u>137,270</u>	<u>323,925</u>	136.0%
Transfers Out	13,078	24,732	22,702	20,738	-8.7%
Reserves - Capital	0	0	1,872,114	2,591,294	38.4%
Reserves - Operating	0	0	822,773	78,365	-90.5%
Non-Operating Expenditures	<u>13,078</u>	<u>24,732</u>	<u>2,717,589</u>	<u>2,690,397</u>	-1.0%
Total Expenditures	<u><u>210,648</u></u>	<u><u>205,408</u></u>	<u><u>2,854,859</u></u>	<u><u>3,014,322</u></u>	<u><u>5.6%</u></u>

SUMMARY BY CATEGORY
126-GO BOND SERIES 2010

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	0	15,000,000	- %
<i>Non Operating Revenues</i>	0	0	0	15,000,000	- %
Total Revenues	0	0	0	15,000,000	- %
EXPENDITURES					
Capital Outlay	0	0	0	15,000,000	- %
<i>Operating Expenditures</i>	0	0	0	15,000,000	- %
Total Expenditures	0	0	0	15,000,000	- %

SUMMARY BY CATEGORY
128-SUBDIVISION PONDS MSBU

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	0	426,184	- %
Less 5% Statutory Reduction	0	0	0	-21,307	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>404,877</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>404,877</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Operating Expenses	0	0	0	283,617	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>283,617</u>	<u>- %</u>
Transfers Out	0	0	0	121,260	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>121,260</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>404,877</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
129-SUBDIVISION STREETLIGHTS MSBU

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	0	200,318	- %
Less 5% Statutory Reduction	0	0	0	-10,014	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,304</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,304</u>	<u>- %</u>
EXPENDITURES					
Operating Expenses	0	0	0	164,303	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>164,303</u>	<u>- %</u>
Transfers Out	0	0	0	26,001	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,001</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,304</u>	<u>- %</u>

SUMMARY BY CATEGORY
130-COURT RELATED TECHNOLOGY FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	795,498	595,402	369,993	564,514	52.6%
Miscellaneous Revenues	132,947	55,794	76,492	22,133	-71.1%
Less 5% Statutory Reduction	0	0	-22,324	-29,332	31.4%
Operating Revenues	<u>928,445</u>	<u>651,196</u>	<u>424,161</u>	<u>557,315</u>	31.4%
Fund Balance	0	0	2,212,174	1,545,118	-30.2%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>2,212,174</u>	<u>1,545,118</u>	-30.2%
Total Revenues	<u><u>928,445</u></u>	<u><u>651,196</u></u>	<u><u>2,636,335</u></u>	<u><u>2,102,433</u></u>	<u><u>-20.3%</u></u>
EXPENDITURES					
Personal Services	395,436	469,299	484,236	464,573	-4.1%
Operating Expenses	387,545	236,265	460,048	379,852	-17.4%
Capital Outlay	444,864	116,006	77,300	79,500	2.8%
Operating Expenditures	<u>1,227,845</u>	<u>821,570</u>	<u>1,021,584</u>	<u>923,925</u>	-9.6%
Transfers Out	27,309	174,408	51,062	54,071	5.9%
Reserves - Capital	0	0	1,236,158	915,411	-25.9%
Reserves - Operating	0	0	327,531	209,026	-36.2%
Non-Operating Expenditures	<u>27,309</u>	<u>174,408</u>	<u>1,614,751</u>	<u>1,178,508</u>	-27.0%
Total Expenditures	<u><u>1,255,154</u></u>	<u><u>995,978</u></u>	<u><u>2,636,335</u></u>	<u><u>2,102,433</u></u>	<u><u>-20.3%</u></u>

SUMMARY BY CATEGORY
134-COUNTYWIDE FIRE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	12,504,378	13,377,904	14,673,578	14,842,854	1.2%
PY Delinquent Ad Valorem Tax	-5,610	32,826	5,000	15,000	200.0%
Permits, Fees & Special Assessments	65,798	23,115,848	23,950,000	23,994,314	0.2%
Intergovernmental Revenue	267,882	269,868	34,880	224,141	542.6%
Charges For Services	4,495,867	5,398,049	5,477,558	5,412,038	-1.2%
Miscellaneous Revenues	23,937,457	703,494	375,000	230,208	-38.6%
Less 5% Statutory Reduction	0	0	-2,225,801	-2,226,524	-
Operating Revenues	<u>41,265,772</u>	<u>42,897,989</u>	<u>42,290,215</u>	<u>42,492,031</u>	0.5%
Fund Balance	0	0	13,053,662	11,766,197	-9.9%
Non Operating Revenues	<u>4,839</u>	<u>976,242</u>	<u>13,053,662</u>	<u>11,766,197</u>	-9.9%
Total Revenues	<u>41,270,611</u>	<u>43,874,231</u>	<u>55,343,877</u>	<u>54,258,228</u>	<u>-2.0%</u>
EXPENDITURES					
Personal Services	28,267,746	29,947,534	28,956,868	29,047,663	0.3%
Operating Expenses	7,477,024	9,353,544	9,424,347	9,360,506	-0.7%
Capital Outlay	633,070	889,915	193,473	33,029	-82.9%
Operating Expenditures	<u>36,377,840</u>	<u>40,190,993</u>	<u>38,574,688</u>	<u>38,441,198</u>	-0.3%
Debt Service	163,783	161,157	69,258	96,750	39.7%
Grants and Aids	9,673	17,837	79,792	41,477	-48.0%
Transfers Out	2,352,531	3,612,559	5,491,421	5,650,146	2.9%
Reserves - Operating	0	0	11,128,718	9,366,230	-15.8%
Reserves - Stability	0	0	0	662,427	-
Non-Operating Expenditures	<u>2,525,987</u>	<u>3,791,553</u>	<u>16,769,189</u>	<u>15,817,030</u>	-5.7%
Total Expenditures	<u>38,903,827</u>	<u>43,982,546</u>	<u>55,343,877</u>	<u>54,258,228</u>	<u>-2.0%</u>

SUMMARY BY CATEGORY
136-HOMESTEAD FORECLOSURE MEDIATION FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	0	0	0	493,500	- %
Less 5% Statutory Reduction	0	0	0	-24,675	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>468,825</u>	<u>- %</u>
Fund Balance	0	0	0	31,700	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,700</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,525</u>	<u>- %</u>
EXPENDITURES					
Personal Services	0	0	0	95,585	- %
Operating Expenses	0	0	0	254,988	- %
Capital Outlay	0	0	0	13,900	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>364,473</u>	<u>- %</u>
Reserves - Operating	0	0	0	30,866	- %
Reserves - Restricted	0	0	0	105,186	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>136,052</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,525</u>	<u>- %</u>

SUMMARY BY CATEGORY
139-CRIMINAL JUSTICE TRAINING

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	126,275	129,800	116,652	114,217	-2.1%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-5,833</u>	<u>-5,711</u>	<u>-2.1%</u>
<i>Operating Revenues</i>	127,688	130,277	110,819	108,506	-2.1%
Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,441</u>	<u>- %</u>
<i>Non Operating Revenues</i>	0	0	0	2,441	- %
Total Revenues	<u>127,688</u>	<u>130,277</u>	<u>110,819</u>	<u>110,947</u>	<u>0.1%</u>
EXPENDITURES					
Transfers Out	<u>127,261</u>	<u>121,123</u>	<u>110,012</u>	<u>110,947</u>	<u>0.8%</u>
<i>Non-Operating Expenditures</i>	127,261	121,123	110,012	110,947	0.8%
Total Expenditures	<u>127,261</u>	<u>121,123</u>	<u>110,819</u>	<u>110,947</u>	<u>0.1%</u>

SUMMARY BY CATEGORY
148-BUILDING FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	3,843,877	1,586,659	1,563,426	1,317,901	-15.7%
Charges For Services	1,425	1,199	645	1,700	163.6%
Miscellaneous Revenues	517,846	261,843	271,886	85,473	-68.6%
Less 5% Statutory Reduction	0	0	-91,798	-70,254	-23.5%
<i>Operating Revenues</i>	<u>4,363,148</u>	<u>1,849,701</u>	<u>1,744,159</u>	<u>1,334,820</u>	-23.5%
Fund Balance	0	0	8,085,249	7,971,080	-1.4%
<i>Non Operating Revenues</i>	<u>108,156</u>	<u>0</u>	<u>8,085,249</u>	<u>7,971,080</u>	-1.4%
Total Revenues	<u>4,471,304</u>	<u>1,849,701</u>	<u>9,829,408</u>	<u>9,305,900</u>	-5.3%
EXPENDITURES					
Personal Services	5,039,717	3,951,489	2,692,553	2,021,061	-24.9%
Operating Expenses	600,426	494,281	577,404	375,863	-34.9%
<i>Operating Expenditures</i>	<u>5,654,948</u>	<u>4,473,545</u>	<u>3,269,957</u>	<u>2,396,924</u>	-26.7%
Transfers Out	1,006,901	1,006,901	569,255	366,364	-35.6%
Reserves - Operating	0	0	5,990,196	543,164	-90.9%
Reserves - Stability	0	0	0	5,999,448	-
<i>Non-Operating Expenditures</i>	<u>1,006,901</u>	<u>1,006,901</u>	<u>6,559,451</u>	<u>6,908,976</u>	5.3%
Total Expenditures	<u>6,661,849</u>	<u>5,480,446</u>	<u>9,829,408</u>	<u>9,305,900</u>	-5.3%

SUMMARY BY CATEGORY
151-COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	3,843	454,250	1,685,820	271.1%
<i>Operating Revenues</i>	0	3,843	454,250	1,685,820	271.1%
Total Revenues	0	3,843	454,250	1,685,820	271.1%
EXPENDITURES					
Personal Services	0	0	25,187	167,622	565.5%
Operating Expenses	0	3,843	266,750	538,222	101.8%
Capital Outlay	0	0	0	10,500	- %
<i>Operating Expenditures</i>	0	3,843	291,937	716,344	145.4%
Grants and Aids	0	0	0	967,546	- %
Transfers Out	0	0	0	1,930	- %
<i>Non-Operating Expenditures</i>	0	0	162,313	969,476	497.3%
Total Expenditures	0	3,843	454,250	1,685,820	271.1%

SUMMARY BY CATEGORY
152-MUNI SVCS TAX UNITS MSTU FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,200,750	1,217,312	1,396,807	774,214	-44.6%
Miscellaneous Revenues	89,851	41,652	4,000	2,000	-50.0%
Less 5% Statutory Reduction	0	0	-69,850	-38,810	-44.4%
Operating Revenues	<u>1,292,879</u>	<u>1,260,929</u>	<u>1,330,957</u>	<u>737,404</u>	-44.6%
Fund Balance	0	0	1,596,937	1,338,538	-16.2%
Non Operating Revenues	<u>638</u>	<u>2,127</u>	<u>1,602,999</u>	<u>1,338,538</u>	-16.5%
Total Revenues	<u><u>1,293,517</u></u>	<u><u>1,263,056</u></u>	<u><u>2,933,956</u></u>	<u><u>2,075,942</u></u>	<u><u>-29.2%</u></u>
EXPENDITURES					
Operating Expenses	1,173,420	1,033,074	2,224,696	1,693,749	-23.9%
Capital Outlay	15,923	9,825	15,000	295,000	1,866.7%
Operating Expenditures	<u>1,189,343</u>	<u>1,042,899</u>	<u>2,239,696</u>	<u>1,988,749</u>	-11.2%
Transfers Out	193,967	219,661	202,549	87,193	-57.0%
Non-Operating Expenditures	<u>193,977</u>	<u>219,661</u>	<u>694,260</u>	<u>87,193</u>	-87.4%
Total Expenditures	<u><u>1,383,320</u></u>	<u><u>1,262,560</u></u>	<u><u>2,933,956</u></u>	<u><u>2,075,942</u></u>	<u><u>-29.2%</u></u>

SUMMARY BY CATEGORY
153-MUNI SVCS BENEFIT UNITS MSBU FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	87,219	106,579	43,940	-58.8%
Less 5% Statutory Reduction	0	0	-5,330	-2,196	-58.8%
<i>Operating Revenues</i>	<u>95,384</u>	<u>93,895</u>	<u>101,249</u>	<u>41,744</u>	-58.8%
Fund Balance	0	0	92,434	59,720	-35.4%
<i>Non Operating Revenues</i>	<u>0</u>	<u>1,076</u>	<u>92,434</u>	<u>59,720</u>	-35.4%
Total Revenues	<u>95,384</u>	<u>94,971</u>	<u>193,683</u>	<u>101,464</u>	<u>-47.6%</u>
EXPENDITURES					
Operating Expenses	62,188	63,823	128,138	85,367	-33.4%
<i>Operating Expenditures</i>	<u>62,188</u>	<u>63,823</u>	<u>128,138</u>	<u>85,367</u>	-33.4%
Transfers Out	15,400	17,153	48,264	16,097	-66.6%
<i>Non-Operating Expenditures</i>	<u>15,549</u>	<u>17,153</u>	<u>65,545</u>	<u>16,097</u>	-75.4%
Total Expenditures	<u>77,737</u>	<u>80,976</u>	<u>193,683</u>	<u>101,464</u>	<u>-47.6%</u>

SUMMARY BY CATEGORY
154-CONSTITUTIONAL GAS TAX FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	3,647,415	3,492,913	3,526,348	3,509,249	-0.5%
Miscellaneous Revenues	311,488	25,251	10,000	19,320	93.2%
Less 5% Statutory Reduction	0	0	-176,817	-176,428	-0.2%
Operating Revenues	<u>3,958,903</u>	<u>3,518,164</u>	<u>3,359,531</u>	<u>3,352,141</u>	-0.2%
Fund Balance	0	0	1,800,000	872,413	-51.5%
Non Operating Revenues	<u>1,181,702</u>	<u>0</u>	<u>3,800,000</u>	<u>872,413</u>	-77.0%
Total Revenues	<u><u>5,140,605</u></u>	<u><u>3,518,164</u></u>	<u><u>7,159,531</u></u>	<u><u>4,224,554</u></u>	<u><u>-41.0%</u></u>
EXPENDITURES					
Capital Outlay	918,873	287,422	750,000	1,876,260	150.2%
Operating Expenditures	<u>2,279,543</u>	<u>1,670,508</u>	<u>2,764,096</u>	<u>1,876,260</u>	-32.1%
Transfers Out	1,644,341	1,644,341	1,634,898	1,630,175	-0.3%
Reserves - Capital	0	0	2,760,537	718,119	-74.0%
Non-Operating Expenditures	<u>1,644,341</u>	<u>1,644,341</u>	<u>4,395,435</u>	<u>2,348,294</u>	-46.6%
Total Expenditures	<u><u>3,923,884</u></u>	<u><u>3,314,849</u></u>	<u><u>7,159,531</u></u>	<u><u>4,224,554</u></u>	<u><u>-41.0%</u></u>

SUMMARY BY CATEGORY
155-WEST 192 MSBU PHASE I

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	4,045,549	2,663,422	2,315,789	-13.1%
Miscellaneous Revenues	3,232,249	290,530	124,298	124,298	- %
Less 5% Statutory Reduction	0	0	-139,386	-122,004	-12.5%
Operating Revenues	<u>3,270,424</u>	<u>4,336,079</u>	<u>2,648,334</u>	<u>2,318,083</u>	-12.5%
Transfers In	1,361,263	554,857	0	21,936	- %
Fund Balance	0	0	4,194,101	4,008,900	-4.4%
Non Operating Revenues	<u>1,361,263</u>	<u>604,899</u>	<u>4,194,101</u>	<u>4,030,836</u>	-3.9%
Total Revenues	<u><u>4,631,687</u></u>	<u><u>4,940,978</u></u>	<u><u>6,842,435</u></u>	<u><u>6,348,919</u></u>	<u><u>-7.2%</u></u>
EXPENDITURES					
Personal Services	205,216	215,312	211,027	217,695	3.2%
Operating Expenses	1,860,833	2,097,999	2,223,894	2,695,367	21.2%
Capital Outlay	0	125,000	60,000	60,000	- %
Operating Expenditures	<u>2,066,049</u>	<u>2,438,311</u>	<u>2,494,921</u>	<u>2,973,062</u>	19.2%
Transfers Out	737,707	61,081	107,899	97,453	-9.7%
Reserves - Operating	0	0	1,844,615	769,616	-58.3%
Reserves - Restricted	0	0	2,395,000	2,508,788	4.8%
Non-Operating Expenditures	<u>737,707</u>	<u>61,081</u>	<u>4,347,514</u>	<u>3,375,857</u>	-22.3%
Total Expenditures	<u><u>2,803,756</u></u>	<u><u>2,499,392</u></u>	<u><u>6,842,435</u></u>	<u><u>6,348,919</u></u>	<u><u>-7.2%</u></u>

SUMMARY BY CATEGORY
158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,148,203	464,927	1,050,344	352,995	-66.4%
Judgment, Fines & Forfeits	0	575,171	0	538,568	- %
Miscellaneous Revenues	59,057	57,497	57,831	53,877	-6.8%
Less 5% Statutory Reduction	0	0	-55,409	-47,272	-14.7%
Operating Revenues	<u>1,207,260</u>	<u>1,097,595</u>	<u>1,052,766</u>	<u>898,168</u>	<u>-14.7%</u>
Transfers In	231,271	110,071	257,404	259,979	1.0%
Fund Balance	0	0	1,108,220	1,085,151	-2.1%
Non Operating Revenues	<u>231,271</u>	<u>110,071</u>	<u>1,365,624</u>	<u>1,345,130</u>	<u>-1.5%</u>
Total Revenues	<u><u>1,438,531</u></u>	<u><u>1,207,666</u></u>	<u><u>2,418,390</u></u>	<u><u>2,243,298</u></u>	<u><u>-7.2%</u></u>
EXPENDITURES					
Personal Services	290,589	312,800	308,199	342,720	11.2%
Operating Expenses	482,108	487,200	566,911	535,434	-5.6%
Capital Outlay	4,655	73,150	15,000	6,600	-56.0%
Operating Expenditures	<u>777,352</u>	<u>873,150</u>	<u>890,110</u>	<u>884,754</u>	<u>-0.6%</u>
Transfers Out	40,953	40,953	56,274	116,801	107.6%
Reserves - Capital	0	0	941,639	995,512	5.7%
Reserves - Operating	0	0	418,717	246,231	-41.2%
Non-Operating Expenditures	<u>165,571</u>	<u>154,274</u>	<u>1,528,280</u>	<u>1,358,544</u>	<u>-11.1%</u>
Total Expenditures	<u><u>942,923</u></u>	<u><u>1,027,424</u></u>	<u><u>2,418,390</u></u>	<u><u>2,243,298</u></u>	<u><u>-7.2%</u></u>

SUMMARY BY CATEGORY
168-SECTION 8 FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	5,840,223	6,008,716	6,007,316	6,536,522	8.8%
Miscellaneous Revenues	8,071	9,583	0	250	- %
Less 5% Statutory Reduction	0	0	-300,366	-327,424	9.0%
<i>Operating Revenues</i>	<u>5,848,317</u>	<u>6,018,345</u>	<u>5,706,950</u>	<u>6,209,348</u>	<u>8.8%</u>
Total Revenues	<u>5,848,317</u>	<u>6,018,345</u>	<u>6,085,038</u>	<u>6,209,348</u>	<u>2.0%</u>
EXPENDITURES					
Personal Services	481,202	463,124	470,490	462,301	-1.7%
Operating Expenses	5,519,296	5,735,399	5,521,883	5,682,030	2.9%
<i>Operating Expenditures</i>	<u>6,001,513</u>	<u>6,199,233</u>	<u>5,992,373</u>	<u>6,144,331</u>	<u>2.5%</u>
Debt Service	9,566	0	0	1,300	- %
Transfers Out	0	0	70,628	63,717	-9.8%
<i>Non-Operating Expenditures</i>	<u>9,566</u>	<u>1,107</u>	<u>92,665</u>	<u>65,017</u>	<u>-29.8%</u>
Total Expenditures	<u>6,011,079</u>	<u>6,200,340</u>	<u>6,085,038</u>	<u>6,209,348</u>	<u>2.0%</u>

SUMMARY BY CATEGORY
174-TRANSPORTATION IMPACT FEE 2003

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	6,776,672	8,675,921	2,378,737	-72.6%
Intergovernmental Revenue	0	2,262,130	0	7,418,446	- %
Miscellaneous Revenues	20,028,729	1,294,958	0	223,264	- %
Less 5% Statutory Reduction	0	0	-433,796	-130,100	-70.0%
Operating Revenues	<u>20,028,929</u>	<u>10,333,999</u>	<u>8,242,125</u>	<u>9,890,347</u>	20.0%
Transfers In	16,582,768	1,244,541	2,400,000	17,779,238	640.8%
Fund Balance	0	0	51,001,018	22,695,535	-55.5%
Non Operating Revenues	<u>16,582,768</u>	<u>1,244,541</u>	<u>53,401,018</u>	<u>40,474,773</u>	-24.2%
Total Revenues	<u><u>36,611,697</u></u>	<u><u>11,578,540</u></u>	<u><u>61,643,143</u></u>	<u><u>50,365,120</u></u>	<u><u>-18.3%</u></u>
EXPENDITURES					
Operating Expenses	836,514	246,826	0	12,095	- %
Capital Outlay	22,780	29,908,440	42,466,453	42,793,389	0.8%
Operating Expenditures	<u>859,294</u>	<u>30,155,266</u>	<u>42,466,453</u>	<u>42,805,484</u>	0.8%
Transfers Out	9,470,643	36,586,112	3,755,726	7,056,004	87.9%
Reserves - Capital	0	0	8,920,964	503,632	-94.4%
Non-Operating Expenditures	<u>9,470,643</u>	<u>36,586,112</u>	<u>19,176,690</u>	<u>7,559,636</u>	-60.6%
Total Expenditures	<u><u>10,329,937</u></u>	<u><u>66,741,378</u></u>	<u><u>61,643,143</u></u>	<u><u>50,365,120</u></u>	<u><u>-18.3%</u></u>

SUMMARY BY CATEGORY
177-FIRE IMPACT FEE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	734,852	695,000	243,494	-65.0%
Miscellaneous Revenues	589,264	20,922	21,998	12,673	-42.4%
Less 5% Statutory Reduction	0	0	-35,850	-12,808	-64.3%
Operating Revenues	<u>589,264</u>	<u>755,780</u>	<u>681,148</u>	<u>243,359</u>	<u>-64.3%</u>
Fund Balance	0	0	784,250	1,544,393	96.9%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>784,250</u>	<u>1,544,393</u>	<u>96.9%</u>
Total Revenues	<u><u>589,264</u></u>	<u><u>755,780</u></u>	<u><u>1,465,398</u></u>	<u><u>1,787,752</u></u>	<u><u>22.0%</u></u>
EXPENDITURES					
Operating Expenses	2,589	585	0	900	- %
Operating Expenditures	<u>2,589</u>	<u>585</u>	<u>0</u>	<u>900</u>	<u>- %</u>
Transfers Out	2,856	140,947	180,300	175,997	-2.4%
Reserves - Capital	0	0	1,285,098	1,610,855	25.3%
Non-Operating Expenditures	<u>2,856</u>	<u>140,947</u>	<u>1,465,398</u>	<u>1,786,852</u>	<u>21.9%</u>
Total Expenditures	<u><u>5,445</u></u>	<u><u>141,532</u></u>	<u><u>1,465,398</u></u>	<u><u>1,787,752</u></u>	<u><u>22.0%</u></u>

SUMMARY BY CATEGORY
178-PARKS IMPACT FEE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	492,240	507,816	658,902	29.8%
Miscellaneous Revenues	1,471,173	48,892	59,321	28,696	-51.6%
Less 5% Statutory Reduction	0	0	-28,358	-34,381	21.2%
Operating Revenues	<u>1,509,057</u>	<u>541,176</u>	<u>538,779</u>	<u>653,217</u>	21.2%
Transfers In	153,000	210,000	210,000	210,000	-
Fund Balance	0	0	2,365,418	2,073,481	-12.3%
Non Operating Revenues	<u>153,000</u>	<u>210,000</u>	<u>2,575,418</u>	<u>2,283,481</u>	-11.3%
Total Revenues	<u><u>1,662,057</u></u>	<u><u>751,176</u></u>	<u><u>3,114,197</u></u>	<u><u>2,936,698</u></u>	<u><u>-5.7%</u></u>
EXPENDITURES					
Operating Expenses	11,113	2,574	803	3,975	395.0%
Capital Outlay	220,085	124,272	1,975,371	750,372	-62.0%
Operating Expenditures	<u>231,198</u>	<u>126,846</u>	<u>1,976,174</u>	<u>754,347</u>	-61.8%
Transfers Out	13,995	7,384	31,818	25,224	-20.7%
Reserves - Capital	0	0	1,106,205	2,022,678	82.8%
Reserves - Operating	0	0	0	134,449	-
Non-Operating Expenditures	<u>13,995</u>	<u>7,384</u>	<u>1,138,023</u>	<u>2,182,351</u>	91.8%
Total Expenditures	<u><u>245,193</u></u>	<u><u>134,230</u></u>	<u><u>3,114,197</u></u>	<u><u>2,936,698</u></u>	<u><u>-5.7%</u></u>

SUMMARY BY CATEGORY
180-INMATE WELFARE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	299,451	335,278	319,924	209,711	-34.4%
Miscellaneous Revenues	10,081	29,914	10,000	2,415	-75.9%
Less 5% Statutory Reduction	0	0	-16,496	-10,606	-35.7%
Operating Revenues	<u>309,532</u>	<u>365,192</u>	<u>313,428</u>	<u>201,520</u>	<u>-35.7%</u>
Fund Balance	0	0	349,801	298,518	-14.7%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>349,801</u>	<u>298,518</u>	<u>-14.7%</u>
Total Revenues	<u><u>309,532</u></u>	<u><u>365,192</u></u>	<u><u>663,229</u></u>	<u><u>500,038</u></u>	<u><u>-24.6%</u></u>
EXPENDITURES					
Operating Expenses	265,346	316,989	281,760	281,220	-0.2%
Operating Expenditures	<u>278,341</u>	<u>333,558</u>	<u>281,760</u>	<u>281,220</u>	<u>-0.2%</u>
Transfers Out	0	0	13,094	13,204	0.8%
Reserves - Operating	0	0	368,375	68,601	-81.4%
Reserves - Restricted	0	0	0	137,013	-%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>381,469</u>	<u>218,818</u>	<u>-42.6%</u>
Total Expenditures	<u><u>278,341</u></u>	<u><u>333,558</u></u>	<u><u>663,229</u></u>	<u><u>500,038</u></u>	<u><u>-24.6%</u></u>

SUMMARY BY CATEGORY
182-ROAD IMPACT FEE ZONE 2

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	2,084,004	2,869,284	585,992	-79.6%
Miscellaneous Revenues	0	88,408	0	118,663	- %
Less 5% Statutory Reduction	0	0	-143,464	-35,233	-75.4%
Operating Revenues	<u>0</u>	<u>2,173,006</u>	<u>2,725,820</u>	<u>669,422</u>	<u>-75.4%</u>
Transfers In	0	13,766,302	0	8,500	- %
Fund Balance	0	0	17,185,522	15,585,153	-9.3%
Non Operating Revenues	<u>0</u>	<u>13,766,302</u>	<u>17,185,522</u>	<u>15,593,653</u>	<u>-9.3%</u>
Total Revenues	<u><u>0</u></u>	<u><u>15,939,308</u></u>	<u><u>19,911,342</u></u>	<u><u>16,263,075</u></u>	<u><u>-18.3%</u></u>
EXPENDITURES					
Operating Expenses	0	10,592	0	15,000	- %
Capital Outlay	0	1,996,299	13,026,644	7,624,177	-41.5%
Operating Expenditures	<u>0</u>	<u>2,006,891</u>	<u>13,026,644</u>	<u>7,639,177</u>	<u>-41.4%</u>
Transfers Out	0	26,110	55,555	2,374,315	4,173.8%
Reserves - Capital	0	0	429,143	6,249,583	1,356.3%
Non-Operating Expenditures	<u>0</u>	<u>26,110</u>	<u>6,884,698</u>	<u>8,623,898</u>	<u>25.3%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>2,033,001</u></u>	<u><u>19,911,342</u></u>	<u><u>16,263,075</u></u>	<u><u>-18.3%</u></u>

SUMMARY BY CATEGORY
183-ROAD IMPACT FEE ZONE 3

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	506,457	450,205	589,021	30.8%
Miscellaneous Revenues	0	112,177	0	160,257	- %
Less 5% Statutory Reduction	0	0	-22,510	-37,464	66.4%
Operating Revenues	<u>0</u>	<u>618,634</u>	<u>427,695</u>	<u>711,814</u>	<u>66.4%</u>
Transfers In	0	17,562,216	0	9,703	- %
Fund Balance	0	0	3,213,688	18,625,318	479.6%
Non Operating Revenues	<u>0</u>	<u>17,562,216</u>	<u>3,213,688</u>	<u>18,635,021</u>	<u>479.9%</u>
Total Revenues	<u><u>0</u></u>	<u><u>18,180,850</u></u>	<u><u>3,641,383</u></u>	<u><u>19,346,835</u></u>	<u><u>431.3%</u></u>
EXPENDITURES					
Operating Expenses	0	3,447	0	3,011	- %
Capital Outlay	0	66,473	0	2,133,192	- %
Operating Expenditures	<u>0</u>	<u>69,920</u>	<u>0</u>	<u>2,136,203</u>	<u>- %</u>
Transfers Out	0	29,806	17,637	15,029,525	85,115.9%
Reserves - Capital	0	0	3,623,746	2,181,107	-39.8%
Non-Operating Expenditures	<u>0</u>	<u>29,806</u>	<u>3,641,383</u>	<u>17,210,632</u>	<u>372.6%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>99,726</u></u>	<u><u>3,641,383</u></u>	<u><u>19,346,835</u></u>	<u><u>431.3%</u></u>

SUMMARY BY CATEGORY
184-ROAD IMPACT FEE ZONE 4

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	655,609	511,357	440,774	-13.8%
Miscellaneous Revenues	0	184,883	0	33,579	- %
Less 5% Statutory Reduction	0	0	-25,568	-23,718	-7.2%
Operating Revenues	<u>0</u>	<u>1,021,969</u>	<u>485,789</u>	<u>450,635</u>	<u>-7.2%</u>
Transfers In	0	4,163,761	1,913,941	3,445,779	80.0%
Fund Balance	0	0	199,696	3,705,471	1,755.6%
Non Operating Revenues	<u>0</u>	<u>4,163,761</u>	<u>2,113,637</u>	<u>7,151,250</u>	<u>238.3%</u>
Total Revenues	<u><u>0</u></u>	<u><u>5,185,730</u></u>	<u><u>2,599,426</u></u>	<u><u>7,601,885</u></u>	<u><u>192.4%</u></u>
EXPENDITURES					
Operating Expenses	0	419	0	7,000	- %
Capital Outlay	0	6,090,685	145,000	3,778,869	2,506.1%
Operating Expenditures	<u>0</u>	<u>6,091,104</u>	<u>145,000</u>	<u>3,785,869</u>	<u>2,510.9%</u>
Transfers Out	0	2,379,148	2,432,600	2,931,307	20.5%
Reserves - Capital	0	0	21,826	884,709	3,953.5%
Non-Operating Expenditures	<u>0</u>	<u>2,379,148</u>	<u>2,454,426</u>	<u>3,816,016</u>	<u>55.5%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>8,470,252</u></u>	<u><u>2,599,426</u></u>	<u><u>7,601,885</u></u>	<u><u>192.4%</u></u>

SUMMARY BY CATEGORY
185-ROAD IMPACT FEE ZONE 5

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	255,169	219,638	64,023	-70.9%
Miscellaneous Revenues	0	4,466	0	9,576	- %
Less 5% Statutory Reduction	0	0	-10,982	-3,680	-66.5%
Operating Revenues	<u>0</u>	<u>259,635</u>	<u>208,656</u>	<u>69,919</u>	<u>-66.5%</u>
Transfers In	0	4,658,449	2,700,000	1,284,415	-52.4%
Fund Balance	0	0	-1,887,194	727,354	-138.5%
Non Operating Revenues	<u>0</u>	<u>4,658,449</u>	<u>812,806</u>	<u>2,011,769</u>	<u>147.5%</u>
Total Revenues	<u><u>0</u></u>	<u><u>4,918,084</u></u>	<u><u>1,021,462</u></u>	<u><u>2,081,688</u></u>	<u><u>103.8%</u></u>
EXPENDITURES					
Operating Expenses	0	18,993	0	150	- %
Operating Expenditures	<u>0</u>	<u>2,655,413</u>	<u>0</u>	<u>150</u>	<u>- %</u>
Transfers Out	0	1,114,108	936,044	1,169,976	25.0%
Reserves - Capital	0	0	85,418	911,562	967.2%
Non-Operating Expenditures	<u>0</u>	<u>1,114,108</u>	<u>1,021,462</u>	<u>2,081,538</u>	<u>103.8%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>3,769,521</u></u>	<u><u>1,021,462</u></u>	<u><u>2,081,688</u></u>	<u><u>103.8%</u></u>

SUMMARY BY CATEGORY
186-ROAD IMPACT FEE ZONE 6

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	2,090	1,881	22	-98.8%
Miscellaneous Revenues	0	518	0	815	- %
Less 5% Statutory Reduction	0	0	-94	-42	-55.3%
<i>Operating Revenues</i>	<u>0</u>	<u>2,608</u>	<u>1,787</u>	<u>795</u>	<u>-55.5%</u>
Transfers In	0	157,019	60,000	110,783	84.6%
Fund Balance	0	0	52,154	108,316	107.7%
<i>Non Operating Revenues</i>	<u>0</u>	<u>157,019</u>	<u>112,154</u>	<u>219,099</u>	<u>95.4%</u>
Total Revenues	<u><u>0</u></u>	<u><u>159,627</u></u>	<u><u>113,941</u></u>	<u><u>219,894</u></u>	<u><u>93.0%</u></u>
EXPENDITURES					
Transfers Out	0	18	112,132	112,299	0.1%
Reserves - Capital	0	0	1,809	107,595	5,847.8%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>18</u>	<u>113,941</u>	<u>219,894</u>	<u>93.0%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>19</u></u>	<u><u>113,941</u></u>	<u><u>219,894</u></u>	<u><u>93.0%</u></u>

SUMMARY BY CATEGORY
187-ROAD IMPACT FEE POINCIANA OVERLAY

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	53,483	48,135	70,970	47.4%
Miscellaneous Revenues	0	1,365	0	2,478	- %
Less 5% Statutory Reduction	0	0	-2,407	-3,672	52.6%
<i>Operating Revenues</i>	<u>0</u>	<u>54,848</u>	<u>45,728</u>	<u>69,776</u>	<u>52.6%</u>
Fund Balance	0	0	267,513	339,725	27.0%
<i>Non Operating Revenues</i>	<u>0</u>	<u>211,460</u>	<u>267,513</u>	<u>339,725</u>	<u>27.0%</u>
Total Revenues	<u>0</u>	<u>266,308</u>	<u>313,241</u>	<u>409,501</u>	<u>30.7%</u>
EXPENDITURES					
Transfers Out	0	0	722	1,926	166.8%
Reserves - Capital	0	0	312,519	407,575	30.4%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>313,241</u>	<u>409,501</u>	<u>30.7%</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>313,241</u>	<u>409,501</u>	<u>30.7%</u>

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
SPECIAL REVENUE FUND GROUP					
1263 - Employee Benefits	68,697	0	0	0	- %
1265 - Human Resources	87,881	114,387	115,126	80,409	-30.2%
1412 - Permitting & Development Dept	1,095,251	0	0	0	- %
1421 - Planning	1,497,751	0	0	0	- %
1422 - Development Review-planning	495,267	0	0	0	- %
1423 - GIS Mapping	415,091	0	0	0	- %
1424 - Transportation Planning	229,601	0	0	0	- %
1425 - Land Management	19,895,994	2,631,125	4,762,837	15,609,663	227.7%
1426 - Environmental Services	538,340	0	0	0	- %
1427 - Impact Fee Coordination	189,653	250,437	0	0	- %
1428 - Smart Growth Administration	474,549	1,136,397	0	0	- %
1429 - Envir Land Maintenance	210,648	193,007	146,201	3,014,322	1,961.8%
1431 - Zoning	642,380	0	0	0	- %
1432 - Code Enforcement	1,262,550	0	0	0	- %
1441 - Building	2,872,075	0	0	0	- %
1442 - Contractor Licensing	452,277	0	0	0	- %
1443 - Plan Review	845,936	0	0	0	- %
1444 - Foreclosure Program	0	0	0	204,907	- %
1445 - Imaging Program	0	0	0	48,689	- %
1450 - Customer Resources	9,012	1,977,044	366,521	611,480	66.8%
1452 - Building Official	0	3,533,873	2,440,552	1,360,034	-44.3%
1453 - Development Review	12,146	1,669,440	0	0	- %
1454 - Planning	14,539	2,779,722	0	0	- %
1511 - Court Administration	900,055	629,832	674,185	750,406	11.3%
1542 - Mediation Expense	0	0	0	500,525	- %
1551 - State Attorney	19,864	16,239	60,629	34,600	-42.9%
1561 - Public Defender	278,251	173,670	278,931	255,000	-8.6%
1683 - Building Maintenance	3,200,000	0	0	0	- %
1711 - Information Technology	0	512,449	662,217	512,504	-22.6%
1799 - Countywide Computer Project Support	366,710	190,822	232,488	424,923	82.8%
2112 - Corrections	278,341	333,558	281,760	500,038	77.5%
2125 - Countywide Fire Protection	25,970,263	26,879,126	32,598,948	34,711,084	6.5%
2133 - Fire Marshalls	939,488	931,362	763,143	619,086	-18.9%
2151 - Emergency Communications (911)	1,763,067	48,893	0	2,749,849	- %
2153 - Fire & Rescue Communications	1,209,120	37,200	0	0	- %
2171 - County EMS	990,323	4,308,168	4,501,968	4,420,148	-1.8%
2172 - County Fire Protection	7,299,390	8,111,497	569,000	523,763	-8.0%
3801 - Stormwater Management	1,212,626	587,511	845,820	0	-100.0%
4101 - Zone 1	744,022	245,829	0	10,401	- %
4102 - Zone 2	34,561	10,592	0	8,638,898	- %
4103 - Zone 3	870	3,447	0	17,213,643	- %
4104 - Zone 4	5,310	419	0	3,823,016	- %
4105 - Zone 5	39,253	18,993	0	2,081,688	- %
4107 - Zone 6	0	33	0	219,894	- %
4108 - Shared Zone 1 Impact Fee	768	964	0	1,694	- %
4121 - Engineering	1,368,630	92,172	982,186	0	-100.0%
4122 - Development Review	2,128,498	0	0	0	- %
4131 - Road & Bridge	3,361,747	1,383,086	2,000,000	4,174,554	108.7%
4132 - Traffic Services	1,485,889	244,900	611,700	728,397	19.1%
4134 - Road Maintenance	3,324,871	0	0	0	- %
4135 - Right Of Way Maintenance	3,032,225	0	0	0	- %
4141 - Road & Bridge Cent Substation	1,562,322	0	0	0	- %
4152 - Public Works / Project Mgmt	0	1,548,634	1,599,516	770,250	-51.8%
4153 - Services	0	335,219	260,469	529,425	103.3%

SPECIAL REVENUE FUND GROUP continue on the next page

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
<i>SPECIAL REVENUE FUND GROUP Continued from previous page</i>					
4154 - Traffic Engineer	0	2,486,285	1,683,150	1,472,561	-12.5%
4155 - Engineering	0	558,173	395,397	576,212	45.7%
4156 - Construction	0	1,216,159	1,175,863	712,092	-39.4%
4157 - Road And Bridge	0	9,217,301	9,404,520	8,663,973	-7.9%
4301- Transportation	5,962,086	27,502,636	47,038,097	30,739,333	-34.7%
4310 - Transportation Administration	5,655,568	943,899	3,400,000	391,000	-88.5%
5110 - Leisure Marketing Sales	9,706,965	0	0	0	-%
5111 - TDC	437,417	11,454,498	12,612,719	2,927,500	-76.8%
5120 - Conv Sports Marketing & Sales	997,203	0	0	0	-%
5130 - Cvb Grant Program	1,632,325	85,947	0	0	-%
6112 - Community Development	267,770	280,962	176,428	150,566	-14.7%
6113 - Section 8 Housing	552,779	543,867	547,780	544,090	-0.7%
6165 - Housing Assistance	4,145,513	1,141,394	329,352	100,000	-69.6%
6166 - Neighborhood Stabilization Program	0	69,997	13,826,818	10,837,516	-21.6%
6168 - Section 8-program	5,458,300	5,656,473	5,444,593	5,601,541	2.9%
6173 - Human Services Dept	0	3,843	291,937	1,685,820	477.5%
6186 - Homeless Prevention & Rapid Rehousing	0	0	0	437,800	-%
7111 - Library	3,110,412	2,646,438	3,943,618	4,696,956	19.1%
7112 - Poinciana Library	558,028	545,156	506,289	540,462	6.7%
7113 - BVL Library	462,497	469,069	375,145	604,180	61.1%
7115 - St Cloud Library	584,115	650,051	416,573	842,350	102.2%
7116 - West Osceola Library	160,564	168,003	91,744	479,937	423.1%
7117 - Narcoossee Library Support	15,334	12,834	1,597	29,274	1,733.1%
7118 - Adult & Youth Programming	0	0	0	70,015	-%
7120 - Law Library	173,235	184,475	198,510	184,566	-7.0%
7122 - Kenansville Outreach	6,982	9,072	24,945	47,405	90.0%
7123 - Library System Support	584,415	551,919	377,899	0	-100.0%
7124 - Collection Management	609,408	540,773	507,537	858,285	69.1%
7125 - Central Library	1,511,500	1,869,301	1,482,091	1,562,611	5.4%
7201 - Parks	458,037	157,764	1,422,533	2,262,351	59.0%
7203 - Austin Tindall Park	465,414	442,834	436,142	0	-100.0%
7210 - Countywide Parks	4,955	1,543	488	2,484	409.0%
7211 - Comm Park Zone 1	0	39	43	86	100.0%
7212 - Comm Park Zone 2	69	5	6	180	2,900.0%
7213 - Comm Park Zone 3	554	140	0	5	-%
7214 - Comm Park Zone 4	0	6	7	5	-28.6%
7215 - Comm Park Zone 5	0	2	5	5	-%
7216 - Facilities & Equipment	2,736	839	254	1,210	376.4%
7501 - Stadium	2,547,068	2,965,623	3,555,353	2,883,589	-18.9%
7502 - Bermuda Sports Complex	1,168,577	1,159,523	1,353,369	1,266,896	-6.4%
7503 - Heritage Park	4,601,458	12,270,020	5,051,213	8,953,354	77.3%
7505 - Public Facilities Mgmt	185,143	200,087	50,067	0	-100.0%
7506 - Convention and Visitors Bureau	0	0	0	9,330,383	-%
7507 - Austin Tindall	0	0	0	421,901	-%
8002 - CIP Buildings	975,602	144,497	1,370,117	1,501,699	9.6%
8004 - CIP Parks & Recreation	220,085	124,272	1,895,371	670,372	-64.6%
8007 - CIP Transportation	67,113	17,228,257	10,000,000	25,249,294	152.5%
9111 - Clerk Of The Circuit Court	0	0	0	91,890	-%
9151 - Sheriff	230,637	4,457,246	4,068,063	1,447,581	-64.4%
9202 - Ashton Place	1,567	1,464	26,512	27,056	2.1%
9203 - Reserves At Pleasant Hill	3,838	4,261	14,960	12,143	-18.8%
9204 - Amberley Park	4,519	4,639	15,361	4,843	-68.5%
9205 - Winners Park	1,927	2,063	10,889	8,402	-22.8%
9206 - Blackstone Landing	49,267	68,479	81,929	70,405	-14.1%
9207 - Bellalago	75,512	124,418	223,964	151,497	-32.4%

SPECIAL REVENUE FUND GROUP continue on the next page

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
<i>SPECIAL REVENUE FUND GROUP Continued from previous page</i>					
9208 - Turnberry Reserve	0	0	50,466	75,423	49.5%
9209 - Neptune Pointe	2,440	3,143	38,510	40,986	6.4%
9210 - Ashton Park	837	837	14,042	14,330	2.1%
9211 - Indian Wells	242,188	211,723	490,524	409,539	-16.5%
9212 - Live Oak Springs	7,812	8,029	12,257	10,928	-10.8%
9213 - Anorada	6,307	7,487	16,835	11,769	-30.1%
9214 - Orange Vista	7,122	6,861	29,351	25,784	-12.2%
9215 - Indian Ridge	176,153	199,316	601,872	596,554	-0.9%
9216 - Malibu Estates	962	916	9,294	7,273	-21.7%
9217 - Hidden Pines	729	757	1,683	2,205	31.0%
9218 - Cane Break Msbu	5,872	6,104	9,737	9,798	0.6%
9219 - Parkway Plaza	618	741	3,571	2,132	-40.3%
9220 - Cj's Landing Msbu	1,699	1,772	4,374	5,327	21.8%
9221 - Hammock Point	12,920	12,849	37,998	41,826	10.1%
9222 - Indian Point	17,646	18,825	31,298	22,245	-28.9%
9223 - Morningside Village Msbu	6,996	7,029	34,532	16,318	-52.7%
9224 - Kissimmee Isle	3,799	4,134	5,175	5,177	- %
9225 - Wilderness	9,980	10,813	11,881	14,107	18.7%
9226 - Ashley Oaks	563	563	8,206	8,373	2.0%
9227 - Canoe Creek Estates	1,276	1,276	21,663	22,097	2.0%
9228 - Crescent Lakes	1,434	1,434	24,154	24,650	2.1%
9229 - Regal Oak Shores Unt VIII	7,888	8,517	15,007	11,392	-24.1%
9230 - Remington	82,938	88,835	121,369	115,669	-4.7%
9231 - W192 Redevelopment	2,078,773	2,438,311	2,494,921	6,348,919	154.5%
9232 - St James Park	5,173	5,669	19,143	15,930	-16.8%
9233 - Sailfish Court	902	1,021	2,627	1,569	-40.3%
9234 - Woods At Kings Crest	4,348	3,851	6,913	3,063	-55.7%
9235 - Marina Club Estates Msbu	3,227	3,023	31,960	33,110	3.6%
9236 - Henry J	620	591	9,889	10,088	2.0%
9238 - Hidden Heights	2,112	1,704	4,212	2,497	-40.7%
9239 - The Oaks	13,644	14,063	16,212	15,432	-4.8%
9240 - Regal Bay	0	0	106	0	-100.0%
9241 - BVL MSBU	431,529	433,906	469,272	696,629	48.4%
9242 - Pine Grove Park Msbu	6,160	6,517	10,346	14,643	41.5%
9243 - Hilliard Place Msbu	2,447	2,598	4,708	3,910	-16.9%
9244 - Tops Terrace Msbu	1,387	1,451	1,795	3,421	90.6%
9245 - Kanuga Village Msbu	41	0	2,042	5,079	148.7%
9246 - King's Crest	16,936	17,695	45,644	30,280	-33.7%
9247 - Eagle Trace Msbu	6,101	4,485	9,454	5,558	-41.2%
9248 - Royal Oaks	885	1,029	2,432	0	-100.0%
9249 - Adriane Park Msbu	8,604	8,971	9,834	10,510	6.9%
9251 - Royal Oaks Ph II	3,793	4,574	15,131	10,775	-28.8%
9253 - Cornelius Place	2,069	2,176	6,126	0	-100.0%
9254 - Country Crossing	9,496	8,685	12,382	10,444	-15.7%
9255 - Country Green	4,811	5,439	12,483	8,989	-28.0%
9256 - Hamilton's Reserve	8,180	8,549	10,088	13,470	33.5%
9257 - Hyde Park	2,534	2,948	8,428	3,880	-54.0%
9258 - I-Hop	1,190	1,391	2,680	1,734	-35.3%
9259 - Lindfields	74,541	76,420	115,135	94,889	-17.6%
9260 - Moreland Estate	6,514	6,479	14,564	7,215	-50.5%
9261 - Narcoossee	2,063	2,386	8,786	3,470	-60.5%
9262 - Neptune Shores	8,129	7,916	10,401	3,306	-68.2%
9263 - Oak Pointe	5,116	5,516	7,042	7,070	0.4%
9264 - Pebble Point	39,197	34,329	63,175	36,304	-42.5%
9265 - Pleasant Hill Lakes	2,751	2,747	4,953	3,969	-19.9%

SPECIAL REVENUE FUND GROUP continue on the next page

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
<i>SPECIAL REVENUE FUND GROUP Continued from previous page</i>					
9266 - Rain Tree Park	56,841	59,408	98,475	69,227	-29.7%
9267 - Steeplechase	0	0	5,457	5,301	-2.9%
9270 - Sylvan Lake Msbu	773	1,191	6,659	4,972	-25.3%
9271 - Intercession Cty Lighting	7,359	8,115	7,774	9,304	19.7%
9272 - Emerald Lake Colony Msbu	1,240	1,241	-3,210	2,329	-172.6%
9273 - Alamo Estates Lighting	5,128	5,452	9,502	8,341	-12.2%
9274 - Winward Cay	10,876	11,419	14,137	14,671	3.8%
9276 - Johnson's Landing	2,662	2,928	9,596	2,214	-76.9%
9277 - Monica Terrace	4,842	5,227	12,189	6,292	-48.4%
9278 - Windmill Point	34,878	38,859	78,453	73,915	-5.8%
9279 - Westminster Gardens	1,004	1,143	11,959	11,967	0.1%
9280 - Whispering Oaks	2,994	2,742	6,058	6,009	-0.8%
9281 - Indian Ridge Villas	19,420	19,417	54,847	38,009	-30.7%
9282 - Shadow Oaks	858	821	1,915	2,015	5.2%
9283 - Brighton Place	5,420	5,949	12,754	7,224	-43.4%
9284 - Pine Grove Estates	2,014	2,084	5,707	2,714	-52.4%
9285 - Quail Ridge	40,431	39,815	43,806	38,358	-12.4%
9286 - Quail Wood	2,210	2,344	3,325	4,523	36.0%
9287 - Wren Drive	276	372	698	576	-17.5%
9288 - Fannie Bass	0	0	2,900	0	-100.0%
9290 - Saratoga Park	6,159	3,360	14,170	10,433	-26.4%
9291 - Indian Creek	197,606	0	0	0	-%
9292 - Lost Lake Estates	0	0	1,360	2,216	62.9%
9293 - Hunter's Ridger	9,390	10,224	13,490	7,250	-46.3%
9294 - Knob Hill Estates	0	0	20	0	-100.0%
9295 - Landings@lake Runnymede Msbu	1,925	1,990	4,532	2,848	-37.2%
9296 - Ashley Reserve	1,071	691	21,482	0	-100.0%
9297 - Rolling Hills Estates	29,396	26,652	40,966	43,509	6.2%
9298 - Kaliga Dr Msbu	2,491	2,647	7,464	2,595	-65.2%
9299 - Fountains@emerald Lakes Msbu	30,014	33,198	58,810	35,413	-39.8%
9300 - Fryer Oaks	400	478	2,373	1,927	-18.8%
9302 - Hickory Hollow	5,599	6,261	25,899	9,356	-63.9%
9303 - Chisolm Estates	0	0	0	13,051	-%
9304 - Fish lake	0	0	9,500	4,683	-50.7%
9306 - Villagio	0	0	3,440	4,979	44.7%
9307 - North Shore Village	0	0	10,363	5,925	-42.8%
9309 - Legacy Park	0	0	5,914	9,189	55.4%
9311 - Southport Bay	0	0	13,013	23,045	77.1%
9325 - Heritage Key Villas	0	0	30,603	11,778	-61.5%
9332 - Silver Lake Estates	0	0	3,619	3,142	-13.2%
9336 - Vacation Villas	0	0	6,868	5,722	-16.7%
9340 - Brighton Landings & Little Creek	0	0	0	25,085	-%
9341 - Cornelius Place 1	0	0	0	1,593	-%
9342 - Cornelius Place 2	0	0	0	1,568	-%
9343 - Emerald Lake At Lizzia Brown	0	0	0	12,925	-%
9344 - Green Meadows	0	0	0	6,584	-%
9345 - Raintree at Springlake Village	0	0	0	11,139	-%
9346 - Royale Oaks	0	0	0	2,899	-%
9347 - Eagle Bay	0	0	16,913	11,208	-33.7%
9348 - Tierra Del Sol	0	0	0	4,865	-%
9350 - Valencia Woods	0	0	0	2,541	-%
9351 - Woods At Kings Crest & Ashley Reserve	0	0	0	6,215	-%
9352 - Hammock Trails	0	0	0	52,090	-%
9383 - Brighton Landings	0	0	17,734	0	-100.0%
9531 - Outside Agencies-comm/econ Dev	20,000	0	0	0	-%

SPECIAL REVENUE FUND GROUP continue on the next page

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
<i>SPECIAL REVENUE FUND GROUP Continued from previous page</i>					
9813 - Court Facilities	0	0	0	2,232,963	- %
9819 - Other Government Support Svcs	3,140,299	3,047,337	4,023,117	100,791,728	2,405.3%
9820 - Countywide Communications	784,291	873,150	849,210	2,213,298	160.6%
9911 - Reserve For Capital-Undesignated	0	0	25,812,926	0	-100.0%
9912 - Reserve For Capital-Designated	0	0	27,005,223	0	-100.0%
9921 - Contingency	0	0	17,302,349	0	-100.0%
9951 - Interfund Transfers	38,411,302	65,454,453	26,685,703	0	-100.0%
9961 - Debt Service	221,167	247,795	418,222	93,147	-77.7%
9981 - Reserves For Cash	0	0	26,309,058	0	-100.0%
9985 - Reserve-Other	0	0	15,929,712	0	-100.0%
9989 - Reserve-Debt Service	0	0	6,894,002	0	-100.0%
	192,894,384	242,729,757	345,531,184	349,111,891	1.0%

SUMMARY BY CATEGORY - DEBT SERVICE FUND GROUP

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,599,592	1,617,595	1,685,161	3,453,018	104.9%
PY Delinquent Ad Valorem Tax	0	0	100	100	- %
Permits, Fees & Special Assessments	0	1,435,446	1,010,718	961,105	-4.9%
Intergovernmental Revenue	500,004	500,004	500,000	2,706,244	441.2%
Miscellaneous Revenues	2,405,991	224,264	192,265	130,900	-31.9%
Less 5% Statutory Reduction	0	0	-144,413	-227,256	57.4%
Operating Revenues	<u>4,505,587</u>	<u>3,777,309</u>	<u>3,243,831</u>	<u>7,024,111</u>	<u>116.5%</u>
Other Sources	0	4,677,757	0	0	- %
Transfers In	38,544,769	23,623,405	25,671,089	32,615,897	27.1%
Fund Balance	0	0	24,449,835	42,614,834	74.3%
Non Operating Revenues	<u>38,544,769</u>	<u>28,301,162</u>	<u>50,120,924</u>	<u>75,230,731</u>	<u>50.1%</u>
Total Revenues	<u><u>43,050,356</u></u>	<u><u>32,078,471</u></u>	<u><u>53,364,755</u></u>	<u><u>82,254,842</u></u>	<u><u>54.1%</u></u>
EXPENDITURES					
Operating Expenses	0	0	164,576	0	-100.0%
Operating Expenditures	<u>0</u>	<u>0</u>	<u>164,576</u>	<u>0</u>	<u>-100.0%</u>
Debt Service	29,209,509	28,416,336	26,822,124	35,658,525	32.9%
Transfers Out	8,629,770	525,540	0	21,936	- %
Reserves - Debt	0	0	26,378,055	46,574,381	76.6%
Non-Operating Expenditures	<u>37,839,279</u>	<u>28,941,876</u>	<u>53,200,179</u>	<u>82,254,842</u>	<u>54.6%</u>
Total Expenditures	<u><u>37,839,279</u></u>	<u><u>28,941,876</u></u>	<u><u>53,364,755</u></u>	<u><u>82,254,842</u></u>	<u><u>54.1%</u></u>

SUMMARY BY CATEGORY
202-D/S SALES TAX REV 2009

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Transfers In	0	1,561,465	3,197,007	3,156,518	-1.3%
Fund Balance	0	0	4,345,359	5,273,723	21.4%
<i>Non Operating Revenues</i>	<u>0</u>	<u>6,221,465</u>	<u>7,542,366</u>	<u>8,430,241</u>	<u>11.8%</u>
Total Revenues	<u>0</u>	<u>6,256,679</u>	<u>7,542,366</u>	<u>8,430,241</u>	<u>11.8%</u>
EXPENDITURES					
Debt Service	0	1,867,957	2,312,007	3,185,944	37.8%
Reserves - Debt	0	0	5,230,359	5,244,297	0.3%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>1,867,957</u>	<u>7,542,366</u>	<u>8,430,241</u>	<u>11.8%</u>
Total Expenditures	<u>0</u>	<u>1,867,957</u>	<u>7,542,366</u>	<u>8,430,241</u>	<u>11.8%</u>

SUMMARY BY CATEGORY
210-W 192 PHASE IIC

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	331,123	274,974	310,343	12.9%
Miscellaneous Revenues	333,198	8,910	9,000	2,700	-70.0%
Less 5% Statutory Reduction	0	0	-14,199	-15,652	10.2%
<i>Operating Revenues</i>	<u>333,198</u>	<u>340,033</u>	<u>269,775</u>	<u>297,391</u>	10.2%
Fund Balance	0	0	398,412	398,893	0.1%
<i>Non Operating Revenues</i>	<u>1,081,743</u>	<u>4,096</u>	<u>398,412</u>	<u>398,893</u>	0.1%
Total Revenues	<u><u>1,414,941</u></u>	<u><u>344,129</u></u>	<u><u>668,187</u></u>	<u><u>696,284</u></u>	<u><u>4.2%</u></u>
EXPENDITURES					
Debt Service	817,231	572,225	240,495	228,800	-4.9%
Reserves - Debt	0	0	427,692	467,484	9.3%
<i>Non-Operating Expenditures</i>	<u>817,231</u>	<u>572,225</u>	<u>668,187</u>	<u>696,284</u>	4.2%
Total Expenditures	<u><u>817,231</u></u>	<u><u>572,225</u></u>	<u><u>668,187</u></u>	<u><u>696,284</u></u>	<u><u>4.2%</u></u>

SUMMARY BY CATEGORY
220-'96 W192 REDEVEL REV BOND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	230,979	301,557	30.6%
<i>Non Operating Revenues</i>	676,626	4,985	230,979	301,557	30.6%
Total Revenues	<u>1,087,464</u>	<u>412,576</u>	<u>531,044</u>	<u>301,557</u>	<u>-43.2%</u>
EXPENDITURES					
Debt Service	682,324	569,944	246,280	279,621	13.5%
Transfers Out	0	0	0	21,936	- %
<i>Non-Operating Expenditures</i>	682,324	569,944	531,044	301,557	-43.2%
Total Expenditures	<u>682,324</u>	<u>569,944</u>	<u>531,044</u>	<u>301,557</u>	<u>-43.2%</u>

SUMMARY BY CATEGORY
226-GAS TAX REV REF BONDS 1998

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Transfers In	1,278,163	484,350	495,301	496,235	0.2%
Fund Balance	0	0	748,211	748,773	0.1%
<i>Non Operating Revenues</i>	<u>1,278,163</u>	<u>484,350</u>	<u>1,243,512</u>	<u>1,245,008</u>	<u>0.1%</u>
Total Revenues	<u>1,292,544</u>	<u>496,985</u>	<u>1,243,512</u>	<u>1,245,008</u>	<u>0.1%</u>
EXPENDITURES					
Debt Service	498,578	496,858	494,082	500,120	1.2%
Reserves - Debt	0	0	749,430	744,888	-0.6%
<i>Non-Operating Expenditures</i>	<u>6,008,178</u>	<u>496,858</u>	<u>1,243,512</u>	<u>1,245,008</u>	<u>0.1%</u>
Total Expenditures	<u>6,008,178</u>	<u>496,858</u>	<u>1,243,512</u>	<u>1,245,008</u>	<u>0.1%</u>

SUMMARY BY CATEGORY
230-W192 IIA REV BOND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	701,334	424,986	650,762	53.1%
Miscellaneous Revenues	795,401	10,221	10,165	2,700	-73.4%
Less 5% Statutory Reduction	0	0	-21,758	-32,673	50.2%
<i>Operating Revenues</i>	<u>795,401</u>	<u>711,555</u>	<u>413,393</u>	<u>620,789</u>	50.2%
Fund Balance	0	0	453,970	734,442	61.8%
<i>Non Operating Revenues</i>	<u>4,043,707</u>	<u>8,676</u>	<u>453,970</u>	<u>734,442</u>	61.8%
Total Revenues	<u>4,839,108</u>	<u>720,231</u>	<u>867,363</u>	<u>1,355,231</u>	<u>56.2%</u>
EXPENDITURES					
Debt Service	3,614,751	1,468,217	155,322	312,608	101.3%
Reserves - Debt	0	0	712,041	1,042,623	46.4%
<i>Non-Operating Expenditures</i>	<u>3,614,751</u>	<u>1,468,217</u>	<u>867,363</u>	<u>1,355,231</u>	56.2%
Total Expenditures	<u>3,614,751</u>	<u>1,468,217</u>	<u>867,363</u>	<u>1,355,231</u>	<u>56.2%</u>

SUMMARY BY CATEGORY
231-TDT REVENUE BONDS 2002A

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	500,004	500,004	500,000	500,000	-
Miscellaneous Revenues	64,686	21,149	25,000	15,000	-40.0%
Less 5% Statutory Reduction	0	0	-1,250	-750	-40.0%
<i>Operating Revenues</i>	<u>564,690</u>	<u>521,153</u>	<u>523,750</u>	<u>514,250</u>	-1.8%
Transfers In	4,308,955	4,389,483	4,395,272	4,387,018	-0.2%
Fund Balance	0	0	3,231,795	3,279,613	1.5%
<i>Non Operating Revenues</i>	<u>4,308,955</u>	<u>4,389,483</u>	<u>7,627,067</u>	<u>7,666,631</u>	0.5%
Total Revenues	<u>4,873,645</u>	<u>4,910,636</u>	<u>8,150,817</u>	<u>8,180,881</u>	0.4%
EXPENDITURES					
Debt Service	4,897,840	4,891,083	4,888,956	4,886,521	-
Reserves - Debt	0	0	3,261,861	3,294,360	1.0%
<i>Non-Operating Expenditures</i>	<u>4,897,840</u>	<u>4,891,083</u>	<u>8,150,817</u>	<u>8,180,881</u>	0.4%
Total Expenditures	<u>4,897,840</u>	<u>4,891,083</u>	<u>8,150,817</u>	<u>8,180,881</u>	0.4%

SUMMARY BY CATEGORY
232-SALES TAX REV BONDS 2002

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	76,365	20,206	25,000	15,000	-40.0%
Less 5% Statutory Reduction	0	0	-1,250	-750	-40.0%
<i>Operating Revenues</i>	<u>76,365</u>	<u>20,206</u>	<u>23,750</u>	<u>14,250</u>	-40.0%
Transfers In	3,588,765	4,050,588	4,059,107	4,050,987	-0.2%
Fund Balance	0	0	3,107,644	3,170,649	2.0%
<i>Non Operating Revenues</i>	<u>3,588,765</u>	<u>4,050,588</u>	<u>7,166,751</u>	<u>7,221,636</u>	0.8%
Total Revenues	<u>3,665,130</u>	<u>4,070,794</u>	<u>7,190,501</u>	<u>7,235,886</u>	0.6%
EXPENDITURES					
Debt Service	4,047,663	4,044,213	4,039,223	4,041,232	-
Reserves - Debt	0	0	3,151,278	3,194,654	1.4%
<i>Non-Operating Expenditures</i>	<u>5,321,140</u>	<u>4,044,213</u>	<u>7,190,501</u>	<u>7,235,886</u>	0.6%
Total Expenditures	<u>5,321,140</u>	<u>4,044,213</u>	<u>7,190,501</u>	<u>7,235,886</u>	0.6%

SUMMARY BY CATEGORY
233-GAS TAX REV REF BONDS 2003

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	159,481	59,768	60,000	20,000	-66.7%
Less 5% Statutory Reduction	0	0	-3,000	-1,000	-66.7%
<i>Operating Revenues</i>	<u>159,481</u>	<u>59,768</u>	<u>57,000</u>	<u>19,000</u>	-66.7%
Transfers In	5,542,600	2,152,152	2,145,590	2,182,240	1.7%
Fund Balance	0	0	3,504,833	3,503,223	-
<i>Non Operating Revenues</i>	<u>5,542,600</u>	<u>2,152,152</u>	<u>5,650,423</u>	<u>5,685,463</u>	0.6%
Total Revenues	<u>5,702,081</u>	<u>2,211,920</u>	<u>5,707,423</u>	<u>5,704,463</u>	-0.1%
EXPENDITURES					
Debt Service	2,199,780	2,204,755	2,204,200	2,200,980	-0.1%
Reserves - Debt	0	0	3,503,223	3,503,483	-
<i>Non-Operating Expenditures</i>	<u>2,199,780</u>	<u>2,204,755</u>	<u>5,707,423</u>	<u>5,704,463</u>	-0.1%
Total Expenditures	<u>2,199,780</u>	<u>2,204,755</u>	<u>5,707,423</u>	<u>5,704,463</u>	-0.1%

SUMMARY BY CATEGORY
234-LTD GO BONDS 2006 ENVIRONMENTAL LANDS

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,599,592	1,617,595	1,685,161	1,176,098	-30.2%
PY Delinquent Ad Valorem Tax	0	0	100	100	- %
Miscellaneous Revenues	6,152	15,056	12,000	8,500	-29.2%
Less 5% Statutory Reduction	0	0	-84,863	-59,235	-30.2%
<i>Operating Revenues</i>	<u>1,605,744</u>	<u>1,632,651</u>	<u>1,612,398</u>	<u>1,125,463</u>	-30.2%
Fund Balance	0	0	1,281,954	977,538	-23.7%
<i>Non Operating Revenues</i>	<u>345,400</u>	<u>0</u>	<u>1,281,954</u>	<u>977,538</u>	-23.7%
Total Revenues	<u>1,951,144</u>	<u>1,632,651</u>	<u>2,894,352</u>	<u>2,103,001</u>	-27.3%
EXPENDITURES					
Debt Service	1,411,179	1,383,544	1,603,760	1,185,799	-26.1%
Reserves - Debt	0	0	1,126,016	917,202	-18.5%
<i>Non-Operating Expenditures</i>	<u>1,411,179</u>	<u>1,383,544</u>	<u>2,729,776</u>	<u>2,103,001</u>	-23.0%
Total Expenditures	<u>1,411,179</u>	<u>1,383,544</u>	<u>2,894,352</u>	<u>2,103,001</u>	-27.3%

SUMMARY BY CATEGORY
235-INFRA SALES SURTAX SERIES 2007

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	69,336	846	11,000	11,000	- %
Less 5% Statutory Reduction	0	0	-550	-550	- %
<i>Operating Revenues</i>	<u>69,336</u>	<u>846</u>	<u>10,450</u>	<u>10,450</u>	- %
Transfers In	7,415,014	6,262,444	6,270,860	6,196,650	-1.2%
Fund Balance	0	0	4,516,422	4,637,272	2.7%
<i>Non Operating Revenues</i>	<u>7,415,014</u>	<u>6,262,444</u>	<u>10,787,282</u>	<u>10,833,922</u>	0.4%
Total Revenues	<u>7,484,350</u>	<u>6,263,290</u>	<u>10,797,732</u>	<u>10,844,372</u>	0.4%
EXPENDITURES					
Debt Service	2,965,441	6,215,844	6,210,394	6,204,172	-0.1%
Reserves - Debt	0	0	4,587,338	4,640,200	1.2%
<i>Non-Operating Expenditures</i>	<u>2,965,441</u>	<u>6,215,844</u>	<u>10,797,732</u>	<u>10,844,372</u>	0.4%
Total Expenditures	<u>2,965,441</u>	<u>6,215,844</u>	<u>10,797,732</u>	<u>10,844,372</u>	0.4%

SUMMARY BY CATEGORY
236-CAPITAL IMPROVEMENT BOND SERIES 2009

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	2,206,244	- %
Miscellaneous Revenues	0	0	0	45,000	- %
Less 5% Statutory Reduction	0	0	0	-2,250	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,248,994</u>	<u>- %</u>
Transfers In	0	0	0	7,923,549	- %
Fund Balance	0	0	0	14,233,770	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,157,319</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>24,406,313</u></u>	<u><u>- %</u></u>
 EXPENDITURES					
Debt Service	0	0	0	10,141,193	- %
Reserves - Debt	0	0	0	14,265,120	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,406,313</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>24,406,313</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
237-SALES TAX REF REV BONDS SERIES 2010

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	0	0	0	10,000	- %
Less 5% Statutory Reduction	0	0	0	-500	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,500</u>	<u>- %</u>
Transfers In	0	0	0	4,222,700	- %
Fund Balance	0	0	0	5,355,381	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,578,081</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>9,587,581</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Debt Service	0	0	0	1,999,731	- %
Reserves - Debt	0	0	0	7,587,850	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,587,581</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>9,587,581</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
238-GO BONDS 2010

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	0	0	0	2,276,920	- %
Miscellaneous Revenues	0	0	0	1,000	- %
Less 5% Statutory Reduction	0	0	0	-113,896	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,164,024</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,164,024</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Debt Service	0	0	0	491,804	- %
Reserves - Debt	0	0	0	1,672,220	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,164,024</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,164,024</u></u>	<u><u>- %</u></u>

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
DEBT SERVICE FUND GROUP					
9951 - Interfund Transfers	8,629,770	525,540	0	0	- %
9961 - Debt Service	29,209,509	28,416,336	26,986,700	82,254,842	204.8%
9989 - Reserve-Debt Service	0	0	26,378,055	0	-100.0%
	37,839,279	28,941,876	53,364,755	82,254,842	54.1%

SUMMARY BY CATEGORY - CAPITAL PROJECTS FUND GROUP

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	21,422,941	19,528,069	19,099,567	19,290,051	1.0%
Permits, Fees & Special Assessments	45,127	44,046	41,500	33,200	-20.0%
Intergovernmental Revenue	749,734	33,759	1,442,923	19,601,764	1,258.5%
Miscellaneous Revenues	2,382,229	1,260,823	221,575	465,668	110.2%
Less 5% Statutory Reduction	0	0	-968,132	-989,446	2.2%
Operating Revenues	<u>24,600,031</u>	<u>20,866,697</u>	<u>19,837,433</u>	<u>38,401,237</u>	<u>93.6%</u>
Other Sources	0	44,077,006	0	0	-%
Transfers In	22,509,563	23,775,922	12,752,906	0	-100.0%
Fund Balance	0	0	25,370,664	116,719,037	360.1%
Non Operating Revenues	<u>22,509,563</u>	<u>67,852,928</u>	<u>38,123,570</u>	<u>116,719,037</u>	<u>206.2%</u>
Total Revenues	<u><u>47,109,594</u></u>	<u><u>88,719,625</u></u>	<u><u>57,961,003</u></u>	<u><u>155,120,274</u></u>	<u><u>167.6%</u></u>
EXPENDITURES					
Operating Expenses	139,016	1,154,804	0	475,897	-%
Capital Outlay	56,956,048	47,752,672	39,226,613	124,713,559	217.9%
Operating Expenditures	<u>57,095,064</u>	<u>48,907,476</u>	<u>39,226,613</u>	<u>125,189,456</u>	<u>219.1%</u>
Debt Service	819,642	819,345	819,345	818,886	-0.1%
Transfers Out	45,571,394	20,950,077	11,834,232	15,485,674	30.9%
Reserves - Capital	0	0	6,080,813	8,392,735	38.0%
Reserves - Restricted	0	0	0	5,233,523	-%
Non-Operating Expenditures	<u>46,391,036</u>	<u>21,769,422</u>	<u>18,734,390</u>	<u>29,930,818</u>	<u>59.8%</u>
Total Expenditures	<u><u>103,486,100</u></u>	<u><u>70,676,898</u></u>	<u><u>57,961,003</u></u>	<u><u>155,120,274</u></u>	<u><u>167.6%</u></u>

SUMMARY BY CATEGORY
302-SALES TAX REV BOND 2008

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	0	213,399	0	150,000	- %
Less 5% Statutory Reduction	0	0	0	-7,500	- %
<i>Operating Revenues</i>	0	213,399	0	142,500	- %
Fund Balance	0	0	7,888,809	14,120,266	79.0%
<i>Non Operating Revenues</i>	5,595,558	44,075,000	7,888,809	14,120,266	79.0%
Total Revenues	5,595,558	44,288,399	7,888,809	14,262,766	80.8%
EXPENDITURES					
Capital Outlay	5,595,559	20,850,137	7,888,809	13,753,061	74.3%
<i>Operating Expenditures</i>	5,595,559	20,850,137	7,888,809	13,753,061	74.3%
Reserves - Capital	0	0	0	509,705	- %
<i>Non-Operating Expenditures</i>	0	5,595,558	0	509,705	- %
Total Expenditures	5,595,559	26,445,695	7,888,809	14,262,766	80.8%

SUMMARY BY CATEGORY
305-DEFICIENT ROADS CAPITAL

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	0	0	0	47,983	- %
Less 5% Statutory Reduction	0	0	0	-2,399	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,584</u>	<u>- %</u>
Fund Balance	0	0	5,000,000	3,076,735	-38.5%
<i>Non Operating Revenues</i>	<u>0</u>	<u>5,886,497</u>	<u>6,002,906</u>	<u>3,076,735</u>	<u>-48.7%</u>
Total Revenues	<u>0</u>	<u>5,886,497</u>	<u>6,002,906</u>	<u>3,122,319</u>	<u>-48.0%</u>
EXPENDITURES					
Capital Outlay	0	300,277	4,565,030	3,076,735	-32.6%
<i>Operating Expenditures</i>	<u>0</u>	<u>300,277</u>	<u>4,565,030</u>	<u>3,076,735</u>	<u>-32.6%</u>
Reserves - Capital	0	0	1,437,876	45,584	-96.8%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>1,437,876</u>	<u>45,584</u>	<u>-96.8%</u>
Total Expenditures	<u>0</u>	<u>300,277</u>	<u>6,002,906</u>	<u>3,122,319</u>	<u>-48.0%</u>

SUMMARY BY CATEGORY
306-LOCAL OPTION SALES TAX FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	21,422,941	19,528,069	19,099,567	19,290,051	1.0%
Intergovernmental Revenue	657,396	0	1,298,307	160,855	-87.6%
Miscellaneous Revenues	644,761	632,597	205,575	175,575	-14.6%
Less 5% Statutory Reduction	0	0	-965,257	-973,281	0.8%
Operating Revenues	<u>22,725,098</u>	<u>20,160,666</u>	<u>19,638,192</u>	<u>18,653,200</u>	-5.0%
Fund Balance	0	0	10,588,872	30,090,170	184.2%
Non Operating Revenues	<u>11,840,100</u>	<u>17,891,431</u>	<u>22,338,872</u>	<u>30,090,170</u>	34.7%
Total Revenues	<u><u>34,565,198</u></u>	<u><u>38,052,097</u></u>	<u><u>41,977,064</u></u>	<u><u>48,743,370</u></u>	<u><u>16.1%</u></u>
EXPENDITURES					
Operating Expenses	139,016	519,701	0	362,798	- %
Capital Outlay	16,235,299	13,568,667	25,180,433	24,520,049	-2.6%
Operating Expenditures	<u>16,374,315</u>	<u>14,088,368</u>	<u>25,180,433</u>	<u>24,882,847</u>	-1.2%
Debt Service	819,642	819,345	819,345	818,886	-0.1%
Transfers Out	19,229,211	15,354,519	11,834,232	15,481,397	30.8%
Reserves - Capital	0	0	4,143,054	7,560,240	82.5%
Non-Operating Expenditures	<u>20,048,853</u>	<u>16,173,864</u>	<u>16,796,631</u>	<u>23,860,523</u>	42.1%
Total Expenditures	<u><u>36,423,168</u></u>	<u><u>30,262,232</u></u>	<u><u>41,977,064</u></u>	<u><u>48,743,370</u></u>	<u><u>16.1%</u></u>

SUMMARY BY CATEGORY
312-BOATING IMPROV CAPITAL FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	45,127	44,046	41,500	33,200	-20.0%
Miscellaneous Revenues	21,671	10,855	16,000	5,725	-64.2%
Less 5% Statutory Reduction	0	0	-2,875	-1,946	-32.3%
Operating Revenues	<u>66,798</u>	<u>54,901</u>	<u>54,625</u>	<u>36,979</u>	<u>-32.3%</u>
Fund Balance	0	0	686,020	650,182	-5.2%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>686,020</u>	<u>650,182</u>	<u>-5.2%</u>
Total Revenues	<u><u>66,798</u></u>	<u><u>54,901</u></u>	<u><u>740,645</u></u>	<u><u>687,161</u></u>	<u><u>-7.2%</u></u>
EXPENDITURES					
Capital Outlay	0	31,724	590,762	589,887	-0.1%
Operating Expenditures	<u>0</u>	<u>31,724</u>	<u>590,762</u>	<u>589,887</u>	<u>-0.1%</u>
Reserves - Capital	0	0	149,883	97,274	-35.1%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>149,883</u>	<u>97,274</u>	<u>-35.1%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>31,724</u></u>	<u><u>740,645</u></u>	<u><u>687,161</u></u>	<u><u>-7.2%</u></u>

**SUMMARY BY CATEGORY
315-GEN CAP OUTLAY FUND**

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	19,440,909	- %
Miscellaneous Revenues	0	0	0	86,385	- %
Less 5% Statutory Reduction	0	0	0	-4,320	- %
Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,522,974</u>	<u>- %</u>
Fund Balance	0	0	0	10,333,733	- %
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,333,733</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>29,856,707</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Operating Expenses	0	0	0	113,099	- %
Capital Outlay	0	0	0	24,325,876	- %
Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,438,975</u>	<u>- %</u>
Transfers Out	0	0	0	4,277	- %
Reserves - Capital	0	0	0	179,932	- %
Reserves - Restricted	0	0	0	5,233,523	- %
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,417,732</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>29,856,707</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
326-TRANS IMP FEE CAPITAL FUND COSTS

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	0	38,017,372	- %
<i>Non Operating Revenues</i>	0	0	0	38,017,372	- %
Total Revenues	0	0	0	38,017,372	- %
EXPENDITURES					
Capital Outlay	0	0	0	38,017,372	- %
<i>Operating Expenditures</i>	0	0	0	38,017,372	- %
Total Expenditures	0	0	0	38,017,372	- %

SUMMARY BY CATEGORY
327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	0	20,430,579	- %
<i>Non Operating Revenues</i>	0	0	0	20,430,579	- %
Total Revenues	0	0	0	20,430,579	- %
EXPENDITURES					
Capital Outlay	0	0	0	20,430,579	- %
<i>Operating Expenditures</i>	0	0	0	20,430,579	- %
Total Expenditures	0	0	0	20,430,579	- %

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
CAPITAL PROJECTS FUND GROUP					
1421 - Planning	0	266,640	16,713	0	-100.0%
1681 - Courthouse/courthouse Annex	1,614,726	14,200	0	0	- %
1683 - Building Maintenance	243,113	374,427	311	0	-100.0%
2112 - Corrections	5,595,559	14,781,590	8,038,809	1,222,925	-84.8%
2125 - Countywide Fire Protection	1,520,970	4,288,625	2,090,200	746,939	-64.3%
2141 - Emergency Management	398,392	14,853	0	0	- %
3801 - Stormwater Management	83,943	126,124	0	1,762,038	- %
3805 - Drainage Improvements	773,738	1,425,608	506,934	2,490,767	391.3%
4121 - Engineering	546,614	336,280	0	167,077	- %
4125 - Asset Management	0	6,309	346,356	14,460,885	4,075.2%
4131 - Road & Bridge	1,314,530	580,317	0	15,341,448	- %
4133 - Equipment Repair	7,808	0	0	0	- %
4152 - Public Works / Project Mgmt	70,168	0	0	0	- %
4154 - Traffic Engineer	17,074	46,796	0	0	- %
4155 - Engineering	0	0	0	659,536	- %
4156 - Construction	49,480	849,937	0	0	- %
4157 - Road And Bridge	0	289,652	0	3,367,273	- %
4301- Transportation	29,126,683	9,637,114	3,828,312	54,696,315	1,328.7%
4310 - Transportation Administration	3,727,014	294,654	0	5,835,394	- %
4331 - Special Assessment Roads	0	322	0	0	- %
7201 - Parks	1,304,170	3,498,177	4,590,646	5,924,700	29.1%
7204 - Recreation	0	0	0	1,967,158	- %
7501 - Stadium	0	253,644	0	0	- %
7503 - Heritage Park	534,051	0	0	0	- %
8002 - CIP Buildings	4,925,011	1,388,607	2,080,503	5,929,599	185.0%
8004 - CIP Parks & Recreation	125,095	753,677	1,397,857	152,287	-89.1%
8006 - CIP Stormwater	66,916	0	0	0	- %
8007 - CIP Transportation	5,050,009	4,063,516	16,329,972	9,916,125	-39.3%
9151 - Sheriff	1,686,500	7,102,607	1,303,623	2,125,883	63.1%
9819 - Other Government Support Svcs	0	0	0	27,535,039	- %
9912 - Reserve For Capital-Designated	0	0	6,080,813	0	-100.0%
9951 - Interfund Transfers	43,884,894	19,463,877	10,530,609	0	-100.0%
9961 - Debt Service	819,642	819,345	819,345	818,886	-0.1%
	103,486,100	70,676,898	57,961,003	155,120,274	167.6%

SUMMARY BY CATEGORY - ENTERPRISE FUNDS

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	1,537,415	13,570,368	13,172,837	13,514,274	2.6%
Charges For Services	15,590,260	13,492,044	13,117,000	14,396,921	9.8%
Miscellaneous Revenues	12,550,673	497,252	424,761	350,359	-17.5%
Less 5% Statutory Reduction	0	0	-1,335,729	-1,413,078	5.8%
Operating Revenues	<u>29,678,348</u>	<u>27,559,664</u>	<u>25,378,869</u>	<u>26,848,476</u>	<u>5.8%</u>
Other Sources	0	4,523	0	0	-%
Transfers In	1,514,618	1,500,754	1,424,417	1,375,000	-3.5%
Fund Balance	0	0	24,362,742	26,380,742	8.3%
Non Operating Revenues	<u>1,514,618</u>	<u>1,505,277</u>	<u>25,787,159</u>	<u>27,755,742</u>	<u>7.6%</u>
Total Revenues	<u><u>31,192,966</u></u>	<u><u>29,064,941</u></u>	<u><u>51,166,028</u></u>	<u><u>54,604,218</u></u>	<u><u>6.7%</u></u>
EXPENDITURES					
Personal Services	1,465,022	1,473,060	1,490,568	1,412,551	-5.2%
Operating Expenses	17,995,703	18,410,316	15,489,840	15,405,567	-0.5%
Capital Outlay	0	0	348,400	2,574,450	638.9%
Operating Expenditures	<u>19,460,725</u>	<u>19,883,376</u>	<u>17,328,808</u>	<u>19,392,568</u>	<u>11.9%</u>
Debt Service	4,719,771	4,647,966	7,731,150	8,092,425	4.7%
Other Non Operating Expenses	1,940,818	29,717	66,109	57,833	-12.5%
Transfers Out	389,651	389,651	350,669	393,870	12.3%
Reserves - Capital	0	0	21,165,268	16,700,866	-21.1%
Reserves - Operating	0	0	508,274	5,703,406	1,022.1%
Reserves - Debt	0	0	4,015,750	4,263,250	6.2%
Non-Operating Expenditures	<u>7,050,240</u>	<u>5,067,334</u>	<u>33,837,220</u>	<u>35,211,650</u>	<u>4.1%</u>
Total Expenditures	<u><u>26,510,965</u></u>	<u><u>24,950,710</u></u>	<u><u>51,166,028</u></u>	<u><u>54,604,218</u></u>	<u><u>6.7%</u></u>

**SUMMARY BY CATEGORY
401-SOLID WASTE FUND**

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	1,537,415	13,570,368	13,172,837	13,514,274	2.6%
Charges For Services	4,778,639	3,032,716	2,102,000	3,096,921	47.3%
Miscellaneous Revenues	12,344,665	455,798	394,761	299,359	-24.2%
Less 5% Statutory Reduction	0	0	-783,479	-845,528	7.9%
Operating Revenues	<u>18,660,719</u>	<u>17,058,882</u>	<u>14,886,119</u>	<u>16,065,026</u>	7.9%
Fund Balance	0	0	16,953,678	18,409,376	8.6%
Non Operating Revenues	<u>135,951</u>	<u>130,277</u>	<u>17,003,095</u>	<u>18,409,376</u>	8.3%
Total Revenues	<u><u>18,796,670</u></u>	<u><u>17,189,159</u></u>	<u><u>31,889,214</u></u>	<u><u>34,474,402</u></u>	<u>8.1%</u>
EXPENDITURES					
Personal Services	1,369,962	1,369,018	1,396,703	1,326,475	-5.0%
Operating Expenses	14,029,174	13,914,863	12,506,619	12,470,196	-0.3%
Capital Outlay	0	0	36,400	163,100	348.1%
Operating Expenditures	<u>15,399,136</u>	<u>15,283,881</u>	<u>13,939,722</u>	<u>13,959,771</u>	0.1%
Transfers Out	344,101	344,101	262,414	310,985	18.5%
Reserves - Capital	0	0	17,687,078	15,890,433	-10.2%
Reserves - Operating	0	0	0	4,313,213	-%
Non-Operating Expenditures	<u>344,101</u>	<u>344,101</u>	<u>17,949,492</u>	<u>20,514,631</u>	14.3%
Total Expenditures	<u><u>15,743,237</u></u>	<u><u>15,627,982</u></u>	<u><u>31,889,214</u></u>	<u><u>34,474,402</u></u>	<u>8.1%</u>

**SUMMARY BY CATEGORY
407-OSCEOLA PARKWAY**

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	10,811,621	10,459,328	11,015,000	11,300,000	2.6%
Miscellaneous Revenues	206,008	41,454	30,000	51,000	70.0%
Less 5% Statutory Reduction	0	0	-552,250	-567,550	2.8%
Operating Revenues	<u>11,017,629</u>	<u>10,500,782</u>	<u>10,492,750</u>	<u>10,783,450</u>	2.8%
Transfers In	1,375,000	1,375,000	1,375,000	1,375,000	-
Fund Balance	0	0	7,409,064	7,971,366	7.6%
Non Operating Revenues	<u>1,375,000</u>	<u>1,375,000</u>	<u>8,784,064</u>	<u>9,346,366</u>	6.4%
Total Revenues	<u><u>12,392,629</u></u>	<u><u>11,875,782</u></u>	<u><u>19,276,814</u></u>	<u><u>20,129,816</u></u>	<u>4.4%</u>
EXPENDITURES					
Personal Services	95,060	104,042	93,865	86,076	-8.3%
Operating Expenses	3,966,529	4,495,453	2,983,221	2,935,371	-1.6%
Capital Outlay	0	0	312,000	2,411,350	672.9%
Operating Expenditures	<u>4,061,589</u>	<u>4,599,495</u>	<u>3,389,086</u>	<u>5,432,797</u>	60.3%
Debt Service	4,719,771	4,647,966	7,731,150	8,092,425	4.7%
Other Non Operating Expenses	1,940,818	29,717	66,109	57,833	-12.5%
Transfers Out	45,550	45,550	88,255	82,885	-6.1%
Reserves - Capital	0	0	3,478,190	810,433	-76.7%
Reserves - Operating	0	0	508,274	1,390,193	173.5%
Reserves - Debt	0	0	4,015,750	4,263,250	6.2%
Non-Operating Expenditures	<u>6,706,139</u>	<u>4,723,233</u>	<u>15,887,728</u>	<u>14,697,019</u>	-7.5%
Total Expenditures	<u><u>10,767,728</u></u>	<u><u>9,322,728</u></u>	<u><u>19,276,814</u></u>	<u><u>20,129,816</u></u>	<u>4.4%</u>

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
ENTERPRISE FUNDS					
3113 - Universal Solid Waste	11,347,803	11,073,455	11,100,933	11,323,718	2.0%
3141 - Hazardous Waste	605,522	530,745	352,217	225,208	-36.1%
3161 - Southport Landfill	1,612,687	1,947,607	710,220	700,000	-1.4%
3162 - Bass Road Landfill	1,618,804	1,501,915	1,502,764	1,433,648	-4.6%
3166 - Container Route	214,320	230,159	273,588	277,197	1.3%
4124 - Osceola Parkway Oper & Maint	6,002,407	4,629,212	3,455,195	12,037,391	248.4%
9819 - Other Government Support Svcs	0	0	0	20,514,631	- %
9912 - Reserve For Capital-Designated	0	0	3,478,190	0	-100.0%
9951 - Interfund Transfers	389,651	389,651	350,669	0	-100.0%
9961 - Debt Service	4,719,771	4,647,966	7,731,150	8,092,425	4.7%
9981 - Reserves For Cash	0	0	508,274	0	-100.0%
9985 - Reserve-Other	0	0	17,687,078	0	-100.0%
9989 - Reserve-Debt Service	0	0	4,015,750	0	-100.0%
	26,510,965	24,950,710	51,166,028	54,604,218	6.7%

SUMMARY BY CATEGORY - INTERNAL SERVICE

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	29,565,803	34,951,798	38,252,443	28,948,144	-24.3%
Miscellaneous Revenues	660,958	1,038,165	735,349	1,080,842	47.0%
Less 5% Statutory Reduction	0	0	-36,767	-54,042	47.0%
<i>Operating Revenues</i>	<u>30,226,761</u>	<u>35,989,963</u>	<u>38,951,025</u>	<u>29,974,944</u>	<u>-23.0%</u>
Other Sources	69,275	65,457	0	0	-%
Transfers In	1,136,867	0	460,897	0	-100.0%
Fund Balance	0	0	11,846,537	16,459,826	38.9%
<i>Non Operating Revenues</i>	<u>1,206,142</u>	<u>65,457</u>	<u>12,307,434</u>	<u>16,459,826</u>	<u>33.7%</u>
Total Revenues	<u>31,432,903</u>	<u>36,055,420</u>	<u>51,258,459</u>	<u>46,434,770</u>	<u>-9.4%</u>
EXPENDITURES					
Personal Services	237,697	1,675,977	1,145,179	1,094,074	-4.5%
Operating Expenses	29,666,403	33,620,234	36,085,571	27,878,620	-22.7%
Capital Outlay	2,554	55,994	8,100	0	-100.0%
<i>Operating Expenditures</i>	<u>29,906,654</u>	<u>35,352,205</u>	<u>37,238,850</u>	<u>28,972,694</u>	<u>-22.2%</u>
Debt Service	3,227	0	0	0	-%
Other Non Operating Expenses	0	6,757	0	0	-%
Transfers Out	356,932	144,103	1,179,593	746,392	-36.7%
Reserves - Operating	0	0	12,840,016	723,361	-94.4%
Reserves - Claims	0	0	0	15,992,323	-%
<i>Non-Operating Expenditures</i>	<u>360,159</u>	<u>150,860</u>	<u>14,019,609</u>	<u>17,462,076</u>	<u>24.6%</u>
Total Expenditures	<u>30,266,813</u>	<u>35,503,065</u>	<u>51,258,459</u>	<u>46,434,770</u>	<u>-9.4%</u>

SUMMARY BY CATEGORY
501-WORKERS COMP INTERNAL SERVICE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,917,878	1,958,697	2,104,566	2,516,113	19.6%
Miscellaneous Revenues	390,913	338,988	424,000	323,544	-23.7%
Less 5% Statutory Reduction	0	0	-21,200	-16,177	-23.7%
Operating Revenues	<u>2,308,791</u>	<u>2,297,685</u>	<u>2,507,366</u>	<u>2,823,480</u>	12.6%
Fund Balance	0	0	4,259,645	4,743,768	11.4%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>4,259,645</u>	<u>4,743,768</u>	11.4%
Total Revenues	<u><u>2,308,791</u></u>	<u><u>2,297,685</u></u>	<u><u>6,767,011</u></u>	<u><u>7,567,248</u></u>	<u><u>11.8%</u></u>
EXPENDITURES					
Personal Services	179,440	151,617	91,330	64,635	-29.2%
Operating Expenses	2,363,787	2,401,628	2,451,722	2,390,193	-2.5%
Operating Expenditures	<u>2,545,781</u>	<u>2,594,745</u>	<u>2,543,052</u>	<u>2,454,828</u>	-3.5%
Transfers Out	32,170	32,170	283,128	233,559	-17.5%
Reserves - Operating	0	0	3,940,831	44,113	-98.9%
Reserves - Claims	0	0	0	4,834,748	-
Non-Operating Expenditures	<u>32,170</u>	<u>32,170</u>	<u>4,223,959</u>	<u>5,112,420</u>	21.0%
Total Expenditures	<u><u>2,577,951</u></u>	<u><u>2,626,915</u></u>	<u><u>6,767,011</u></u>	<u><u>7,567,248</u></u>	<u><u>11.8%</u></u>

SUMMARY BY CATEGORY
502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	4,031,379	5,821,215	6,122,117	3,520,892	-42.5%
Miscellaneous Revenues	174,187	96,858	200,000	200,000	- %
Less 5% Statutory Reduction	0	0	-10,000	-10,000	- %
Operating Revenues	<u>4,205,566</u>	<u>5,918,073</u>	<u>6,312,117</u>	<u>3,710,892</u>	-41.2%
Fund Balance	0	0	3,635,189	7,780,519	114.0%
Non Operating Revenues	<u>69,275</u>	<u>65,457</u>	<u>3,635,189</u>	<u>7,780,519</u>	114.0%
Total Revenues	<u><u>4,274,841</u></u>	<u><u>5,983,530</u></u>	<u><u>9,947,306</u></u>	<u><u>11,491,411</u></u>	<u><u>15.5%</u></u>
EXPENDITURES					
Personal Services	58,257	63,734	68,389	65,238	-4.6%
Operating Expenses	5,010,430	4,533,561	5,824,822	4,782,409	-17.9%
Operating Expenditures	<u>5,068,687</u>	<u>4,597,295</u>	<u>5,895,711</u>	<u>4,847,647</u>	-17.8%
Transfers Out	238,517	25,688	263,181	107,545	-59.1%
Reserves - Operating	0	0	3,788,414	455,608	-88.0%
Reserves - Claims	0	0	0	6,080,611	- %
Non-Operating Expenditures	<u>238,517</u>	<u>25,688</u>	<u>4,051,595</u>	<u>6,643,764</u>	64.0%
Total Expenditures	<u><u>5,307,204</u></u>	<u><u>4,622,983</u></u>	<u><u>9,947,306</u></u>	<u><u>11,491,411</u></u>	<u><u>15.5%</u></u>

SUMMARY BY CATEGORY
503-DENTAL INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,146,725	1,449,681	1,655,173	850,546	-48.6%
Miscellaneous Revenues	-921	9,199	10,720	6,019	-43.9%
Less 5% Statutory Reduction	0	0	-536	-301	-43.8%
Operating Revenues	<u>1,145,804</u>	<u>1,458,880</u>	<u>1,665,357</u>	<u>856,264</u>	<u>-48.6%</u>
Fund Balance	0	0	669,732	148,971	-77.8%
Non Operating Revenues	<u>592,036</u>	<u>0</u>	<u>669,732</u>	<u>148,971</u>	<u>-77.8%</u>
Total Revenues	<u><u>1,737,840</u></u>	<u><u>1,458,880</u></u>	<u><u>2,335,089</u></u>	<u><u>1,005,235</u></u>	<u><u>-57.0%</u></u>
EXPENDITURES					
Personal Services	0	0	0	49,524	-%
Operating Expenses	1,294,264	1,167,610	1,844,341	645,046	-65.0%
Operating Expenditures	<u>1,294,264</u>	<u>1,167,610</u>	<u>1,844,341</u>	<u>694,570</u>	<u>-62.3%</u>
Transfers Out	11,171	11,171	52,010	40,271	-22.6%
Reserves - Operating	0	0	438,738	9,131	-97.9%
Reserves - Claims	0	0	0	261,263	-%
Non-Operating Expenditures	<u>14,398</u>	<u>11,171</u>	<u>490,748</u>	<u>310,665</u>	<u>-36.7%</u>
Total Expenditures	<u><u>1,308,662</u></u>	<u><u>1,178,781</u></u>	<u><u>2,335,089</u></u>	<u><u>1,005,235</u></u>	<u><u>-57.0%</u></u>

SUMMARY BY CATEGORY
504-HEALTH INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	20,306,338	20,020,986	23,392,541	17,890,976	-23.5%
Miscellaneous Revenues	69,934	497,326	86,160	546,399	534.2%
Less 5% Statutory Reduction	0	0	-4,308	-27,320	534.2%
Operating Revenues	<u>20,376,272</u>	<u>20,518,312</u>	<u>23,474,393</u>	<u>18,410,055</u>	-21.6%
Fund Balance	0	0	2,786,332	3,282,574	17.8%
Non Operating Revenues	<u>544,831</u>	<u>0</u>	<u>2,786,332</u>	<u>3,282,574</u>	17.8%
Total Revenues	<u><u>20,921,103</u></u>	<u><u>20,518,312</u></u>	<u><u>26,260,725</u></u>	<u><u>21,692,629</u></u>	<u><u>-17.4%</u></u>
EXPENDITURES					
Personal Services	0	61,858	54,397	50,079	-7.9%
Operating Expenses	<u>18,817,363</u>	<u>21,161,778</u>	<u>21,369,496</u>	<u>17,355,238</u>	-18.8%
Operating Expenditures	<u>18,817,363</u>	<u>21,223,636</u>	<u>21,423,893</u>	<u>17,405,317</u>	-18.8%
Transfers Out	61,255	61,255	395,208	312,640	-20.9%
Reserves - Operating	0	0	4,441,624	50,747	-98.9%
Reserves - Claims	0	0	0	3,923,925	-%
Non-Operating Expenditures	<u>61,255</u>	<u>61,255</u>	<u>4,836,832</u>	<u>4,287,312</u>	-11.4%
Total Expenditures	<u><u>18,878,618</u></u>	<u><u>21,284,891</u></u>	<u><u>26,260,725</u></u>	<u><u>21,692,629</u></u>	<u><u>-17.4%</u></u>

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

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	2,163,483	2,033,417	2,010,903	922,846	-54.1%
Miscellaneous Revenues	26,845	10,932	14,469	4,880	-66.3%
Less 5% Statutory Reduction	0	0	-723	-244	-66.3%
Operating Revenues	<u>2,190,328</u>	<u>2,044,349</u>	<u>2,024,649</u>	<u>927,482</u>	<u>-54.2%</u>
Fund Balance	0	0	495,639	503,994	1.7%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>495,639</u>	<u>503,994</u>	<u>1.7%</u>
Total Revenues	<u><u>2,190,328</u></u>	<u><u>2,044,349</u></u>	<u><u>2,520,288</u></u>	<u><u>1,431,476</u></u>	<u><u>-43.2%</u></u>
EXPENDITURES					
Personal Services	0	0	0	49,524	- %
Operating Expenses	<u>2,180,559</u>	<u>2,023,012</u>	<u>2,220,505</u>	<u>427,458</u>	<u>-80.7%</u>
Operating Expenditures	<u>2,180,559</u>	<u>2,023,012</u>	<u>2,220,505</u>	<u>476,982</u>	<u>-78.5%</u>
Transfers Out	13,819	13,819	69,374	52,377	-24.5%
Reserves - Operating	0	0	230,409	10,341	-95.5%
Reserves - Claims	0	0	0	891,776	- %
Non-Operating Expenditures	<u>13,819</u>	<u>13,819</u>	<u>299,783</u>	<u>954,494</u>	<u>218.4%</u>
Total Expenditures	<u><u>2,194,378</u></u>	<u><u>2,036,831</u></u>	<u><u>2,520,288</u></u>	<u><u>1,431,476</u></u>	<u><u>-43.2%</u></u>

SUMMARY BY CATEGORY
510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	0	3,667,802	2,967,143	3,246,771	9.4%
<i>Operating Revenues</i>	0	3,752,664	2,967,143	3,246,771	9.4%
Total Revenues	0	3,752,664	3,428,040	3,246,771	-5.3%
EXPENDITURES					
Personal Services	0	1,398,768	931,063	815,074	-12.5%
Operating Expenses	0	2,332,645	2,374,685	2,278,276	-4.1%
<i>Operating Expenditures</i>	0	3,745,907	3,311,348	3,093,350	-6.6%
Reserves - Operating	0	0	0	153,421	- %
<i>Non-Operating Expenditures</i>	0	6,757	116,692	153,421	31.5%
Total Expenditures	0	3,752,664	3,428,040	3,246,771	-5.3%

EXPENDITURE SUMMARY BY COST CENTER

	<u>Actual FY2008</u>	<u>Actual FY2009</u>	<u>Adopted FY2010</u>	<u>Adopted FY2011</u>	<u>Percent Change</u>
INTERNAL SERVICE					
1261 - Risk Management	7,529,317	7,122,867	8,399,291	13,946,239	66.0%
1265 - Human Resources	22,380,564	24,483,431	25,508,668	24,129,340	-5.4%
4133 - Equipment Repair	0	3,752,664	3,252,718	3,246,771	-0.2%
9819 - Other Government Support Svcs	0	0	78,173	5,112,420	6,439.9%
9921 - Contingency	0	0	3,612,217	0	-100.0%
9951 - Interfund Transfers	356,932	144,103	1,179,593	0	-100.0%
9981 - Reserves For Cash	0	0	5,769,266	0	-100.0%
9985 - Reserve-Other	0	0	3,458,533	0	-100.0%
	30,266,813	35,503,065	51,258,459	46,434,770	-9.4%

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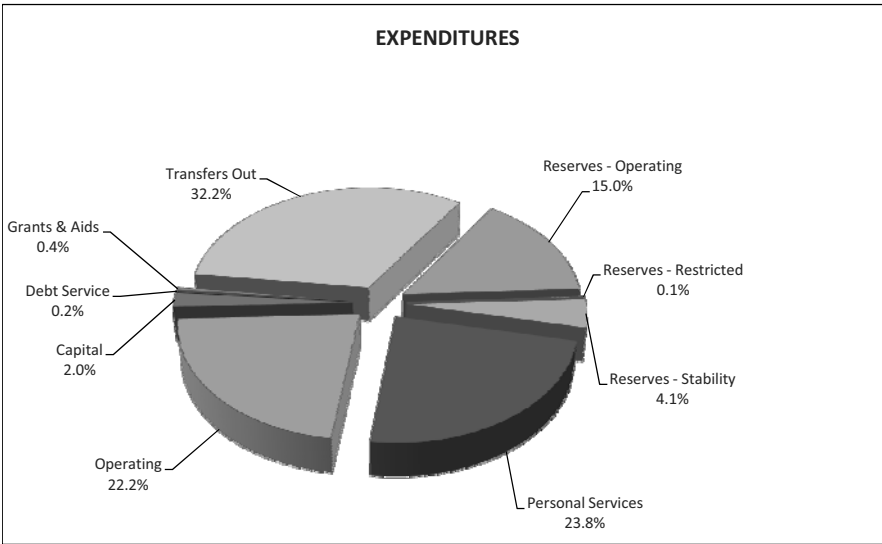
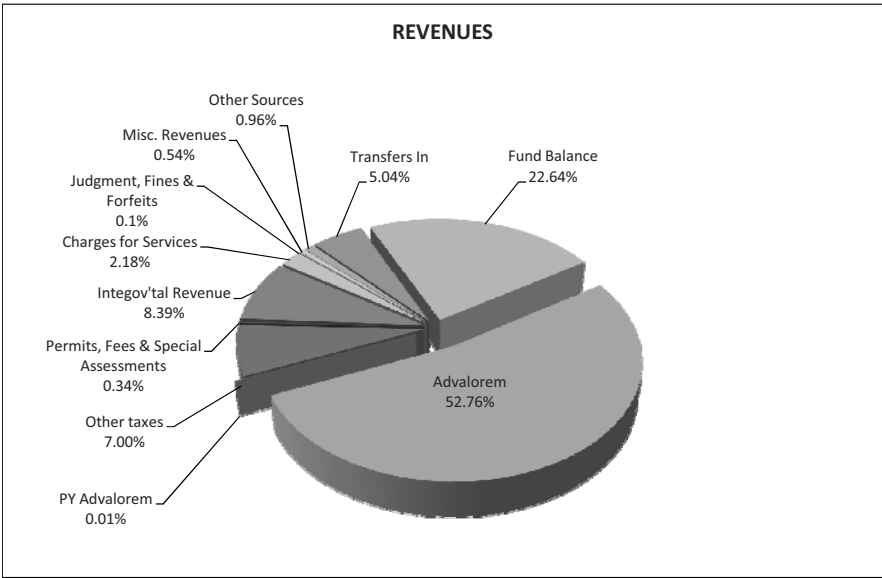
GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

FUND 001 - GENERAL FUND

GENERAL GOVERNMENT		
Programs & Services:		

Board of County Commissioners	Constitutionals	Emergency Management
Corrections	Information Technology	Animal Control
Community Development	Court Administration	Economic Development
Medical Examiner	Human Services Programs	General Government Oversight and Administration



FUND 001-GENERAL FUND

FUND SUMMARY:

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions that are primarily funded with taxes and governmental fees. This fund is the largest fund in the County which supports the operations of our Constitutional Officers, Corrections operations, Economic Development, Court Administration, Human Services, Human Resources and Community Development to name a few. Since FY08 this fund has reduced the number of FTEs by 8 for a total of 796 in FY11, even though it has added 120 Correction positions. The overall Operating budget (Personal Services, Operating and Capital) decreased by 12% due to the implementation of the Countywide 80-hour furlough, the decision to not budget a cost of living or merit increase for employees, reductions to employee-related insurance claim projections due to new plan structures/rates, the decision by the Sheriff's Office to pursue other plans and the departments' commitment to budgeting based on trends.

REVENUES

The General Fund is supported by Ad Valorem taxes, State Shared revenues, Public Service Taxes, Telecommunication Service Taxes, as well as Grants, Other Miscellaneous Sources and Fund Balance. The General Fund's Adopted Budget is \$222,252,682 which represents an 8% decrease over the FY10 Adopted Budget but an 11% decrease compared to the FY10 Revised Budget. The adopted millage rate of 6.7000 is estimated to generate \$121,575,882 in ad valorem taxes in FY11 in conjunction with other revenues generated by this fund to continue the operations of the many departments that are a part of this fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Current Ad Valorem Taxes	126,024,048	129,834,293	137,230,956	121,575,882	-15,655,074
PY Delinquent Ad Valorem Tax	9,963	384,893	35,000	30,000	-5,000
Other Taxes	16,582,130	16,126,600	16,485,211	16,131,095	-354,116
Permits, Fees & Special Assessments	0	0	1,365,432	786,275	-579,157
Intergovernmental Revenue	22,758,147	20,308,479	19,949,190	19,339,027	-610,163
Charges For Services	5,152,941	4,319,375	4,263,227	5,024,773	761,546
Judgment, Fines & Forfeits	110,949	20,210	221,082	278,219	57,137
Miscellaneous Revenues	8,963,339	3,067,284	2,467,520	1,248,830	-1,218,690
Less 5% Statutory Reduction	0	0	-9,041,564	-8,177,392	864,172
Other Sources	12,420,131	9,116,681	5,463,600	2,222,450	-3,241,150
Transfers In	8,996,264	8,945,328	12,458,471	11,617,934	-840,537
Fund Balance	0	0	50,358,469	52,175,589	1,817,120
Total Revenues:	\$201,017,912	\$192,123,143	\$241,256,594	\$222,252,682	-\$19,003,912
Expenditures					
Personal Services	46,589,646	46,453,765	54,576,269	52,930,593	-1,645,676
Operating Expenses	43,443,733	41,081,722	54,739,299	49,374,004	-5,365,295
Capital Outlay	1,708,854	1,011,869	2,464,625	4,460,434	1,995,809
Debt Service	685,980	517,758	499,409	499,409	0
Grants and Aids	13,289,081	3,565,505	1,147,795	886,418	-261,377
Other Non Operating Expenses	0	158	0	1,000	1,000
Transfers Out	91,882,326	101,166,262	90,892,585	71,581,147	-19,311,438
Reserves - Capital	0	0	4,865,268	0	-4,865,268
Reserves - Operating	0	0	32,071,344	33,265,954	1,194,610
Reserves - Restricted	0	0	0	250,583	250,583
Reserves - Stability	0	0	0	9,003,140	9,003,140
Total Expenditures:	\$197,599,620	\$193,797,039	\$241,256,594	\$222,252,682	-\$19,003,912

FUND 001 - GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER'S OFFICE

Board of County Commissioners

Programs & Services:

Elected
Representation

Establish Policy

Approve
Countywide Goals

County Manager's Office

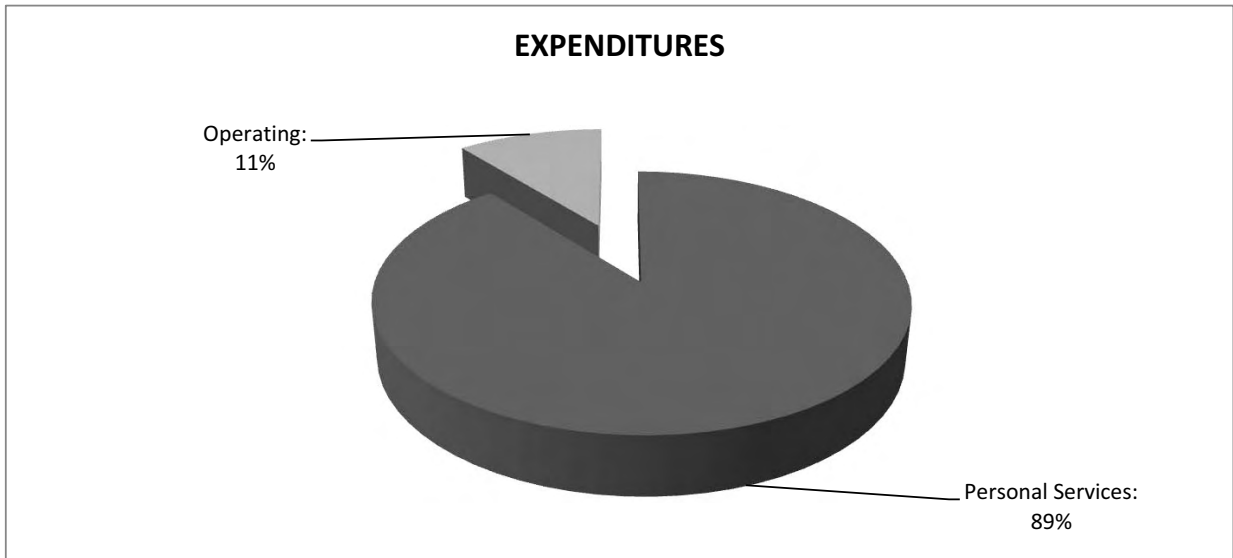
Programs & Services:

Administer BOCC
Directives &
Policies

Direct & Manage
BOCC's
employees

Develop &
Administer Annual
Budget

FUND 001 - GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER'S OFFICE



FUND 001 - GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER'S OFFICE

MISSION STATEMENT:

The mission of the County Manager is to provide quality service to the residents of Osceola County, effectively manage departments under the Board of County Commissioners, as well as coordinate governmental operations with the Elected Constitutional Officers, while providing productive leadership in the management of County Government.

FY11 Goals & Objectives:

This cost center supports the County Commissioner's and County Manager's Office functions. The County Commissioners provide the Osceola County citizens with elected representation and set all policies and goals for the conduct of Osceola County government. The County Manager's Office is responsible for carrying out the directives of the County Commission through the management of the more than 1,500 employees under the Board. The overall goal is to provide efficient and responsive customer service for all programs. Specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Provide sufficient infrastructure to accommodate smart growth.

Objectives:

1. Complete BOCC approved road projects within established timeframes.
2. Increase Federal and State lobbying efforts through the combination of outside lobbying, Commissioner interaction, internal lobbying efforts and grants.
3. County participation and representation at 100% of MPO meetings and other regional meetings.

GOAL 2 - Encourage economic development and smart growth.

Objectives:

1. Continue efforts towards the approval of the North East District's change in the Urban Growth Boundary.
2. Implement plan to grow amateur sports and identify target markets for economic development opportunities.
3. Develop plan to stabilize and improve various targeted areas in the county in order to stimulate the economy and attract targeted growth opportunities.

GOAL 3 - Maintain public safety to protect the county, residents, businesses and tourists.

Objectives:

1. Adopt Fire Rescue Levels of Service Master Plan regarding response time/coverage by June 2011.
2. Implement a Crisis Management Team for Emergency Management by December 2010 that acts as a steering committee for comprehensive emergency management planning for all county stakeholders.
3. Identify and adopt a plan for migration of the County radio network from analog to digital platform by April 2011.

**FUND 001-GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER'S OFFICE**

COST CENTER SUMMARY - (1211):

TRENDS & ISSUES

This cost center provides funding for the BOCC and the County Manager's office, which prior to FY10, were two separate budgets. The two offices were combined to realize efficiencies while providing the same level of service. For comparison, the prior years' information from the Board's previous cost center is combined in this report. For FY11, an 80-hour furlough has been implemented for all employees. In addition, this cost center is reduced by 6 FTEs from the FY10 Adopted Budget. One FTE moved to the Public Information Office and the remaining 5 were vacant positions which were given up by the County Manager's office. The overall result is a reduction of 26% in personal services for the upcoming fiscal year.

REVENUES

This cost center is not revenue producing. It is supported by General Fund revenues to provide services that are mandated such as elected representation, establishing and carrying out policy directions, management of the Board's employees.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	2,011,407	1,390,926	1,866,761	1,385,168	-481,593
Operating Expenses	126,640	164,138	209,288	166,531	-42,757
Capital Outlay	2,964	23,498	0	0	0
Total Expenditures:	\$2,141,011	\$1,578,562	\$2,076,049	\$1,551,699	-\$524,350

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	19.00	17.00	21.00	15.00	-6.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	19.00	17.00	21.00	15.00	-6.00

**FUND 001 - GENERAL FUND
PUBLIC INFORMATION OFFICE**

PUBLIC INFORMATION OFFICE

Programs & Services:

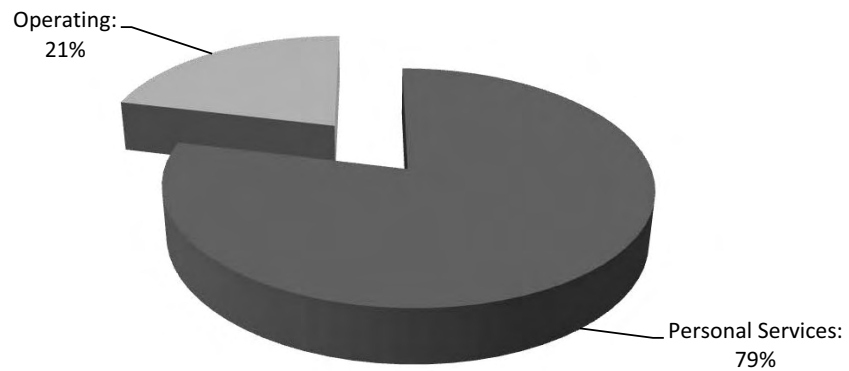
Informs Citizens
of County
Services

Produces BOCC
Board Meetings

Citizens'
Information
Requests

Publishes
*Citizen's
Handbook*

EXPENDITURES



**FUND 001 - GENERAL FUND
PUBLIC INFORMATION OFFICE**

MISSION STATEMENT:

To provide accurate information in a timely manner so that citizens and internal customers are well-informed about the services, programs and initiatives offered by Osceola County Government, and to create and implement events which foster a sense of community and quality of life on behalf of the Board of County Commissioners.

FY11 Goals & Objectives:

The overall goal of this office is to continue to inform citizens of Osceola County of the programs, policies, events, and changes within the County. Specifically, in the next Fiscal Year, the goals and objectives are as follows:

GOAL 1 - Provide TV and Webcast Programming to the Public

Objectives:

1. Continue to produce weekly Board of County Commission meetings and workshops for live viewing on www.osceola.org and rebroadcasts on the County's website, Access Osceola, Access St. Cloud and Good Samaritan TV.
2. Produce informational programming and public service announcements of county programs and services including parks, libraries and Extension Services.

GOAL 2 - Communicate Osceola County Government's Key Messages

Objectives:

1. Provide timely and accurate information to the citizens of Osceola County, the media, and intergovernmental agencies through press releases, media advisories, press conferences, the website and other forms of communication.

GOAL 3 - Oversee Content on County Government's Website at www.osceola.org

Objectives:

1. Maintain accurate and up-to-date information about County Commission initiatives and Osceola County Government on the website.
2. Maintain up-to-date information on Advisory Boards such as board/committee description, current members, terms, vacancies and application form.

GOAL 4 - Publish the *Citizen's Handbook*

Objectives:

1. Update and publish the *Citizens Handbook* - a comprehensive local government reference guide available free to citizens.

GOAL 5 - Promote Community Relations

Objectives:

1. Maintain a presence in the community of Osceola County and Central Florida to promote programs and services on behalf of the Board of County Commissioners and Osceola County Government.
2. Develop and foster positive partnerships with media outlets, community groups and citizens.
3. Coordinate special events on behalf of the Board of County Commissioners.
4. The PIO office shall be the point of contact for coordinating volunteers for the Advisory Boards, Commission Ambassadors and other programs as deemed necessary by the county.

FUND 001 - GENERAL FUND
PUBLIC INFORMATION OFFICE

GOAL 6 - Assist with Public Information Services from the Emergency Operations Center

Objectives:

1. Oversee the Joint Information Center – a joint partnership between local, State and Federal agencies during emergencies/disasters.
2. Maintain the Citizen Information Center Hotline/Rumor Control function.
3. Coordinate joint press conferences between local, State and Federal agencies.
4. Function as the main source of communication to citizens and media outlets, working under the Incident Command system as prescribed by the National Incident Management System (NIMS) guidelines.
5. Maintain membership in the Central Florida Public Information Network (PIN) and foster partnerships for assistance during emergencies/disasters.

GOAL 7 - Provide Information to the Public.

Objectives:

1. Serve as a central clearinghouse for all public records requests and media requests for information regarding Osceola County Government.
2. To encourage participation of public to fill vacancies on Advisory Boards, provide media with listing of vacancies via Press Releases and in local print media
3. Post Advisory Board vacancies on a weekly basis in the BOCC agenda.

GOAL 8- Electronic Database

1. Create and maintain electronic version of newspaper articles
2. Input media and public record requests into Sharepoint to allow department to track total of requests for inclusion in Master Report

GOAL 9- Internal Communications

1. Inside Osceola
2. Monthly Employee Newsletter
3. Company-wide emails

GOAL 10- Annual Report

1. Produce Annual Report per direction of County Manager

**FUND 001-GENERAL FUND
PUBLIC INFORMATION OFFICE**

COST CENTER SUMMARY - (1231):

TRENDS & ISSUES

The Public Information Office ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. For FY11, the number of FTEs is increasing from 2 to 3 FTEs due to 1 position moving from the County Manager's office. Included in the operating budget for FY11 are costs for printing the *Citizens Handbook* and ceremonial costs for swearing-ins, ground breakings, ribbon-cuttings and for receptions on behalf of the Commission.

REVENUES

The Public Information Office is not a revenue producing office, therefore, it relies solely on General Fund revenues to keep the citizens of Osceola County informed.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	265,904	149,823	145,566	213,981	68,415
Operating Expenses	303,971	63,742	60,934	57,554	-3,380
Capital Outlay	1,530	0	0	0	0
Total Expenditures:	\$571,405	\$213,565	\$206,500	\$271,535	\$65,035

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	2.00	3.00	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	2.00	3.00	1.00

**FUND 001 - GENERAL FUND
OFFICE OF MANAGEMENT & BUDGET**

OFFICE OF MANAGEMENT & BUDGET (OMB)

Programs & Services:

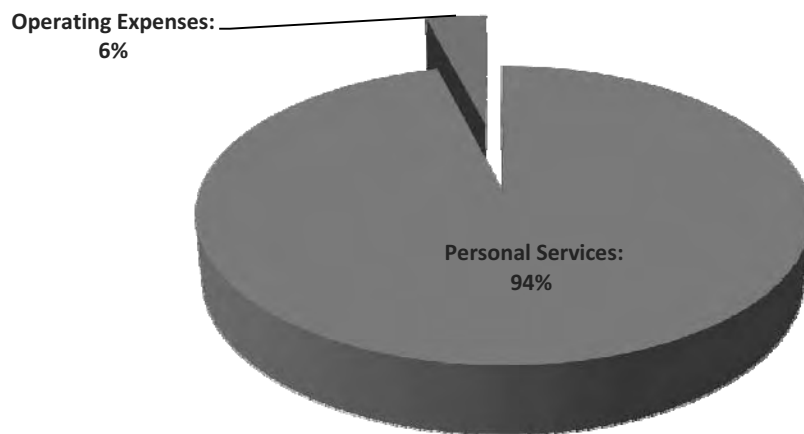
Budget

Information
Technology

Procurement

Special
Assessments

EXPENDITURES



FUND 001 – GENERAL FUND
OFFICE OF MANAGEMENT AND BUDGET

MISSION STATEMENT:

To provide exceptional service to our stakeholders (citizens, entities and County departments) through the areas of budget, information technology, procurement and special assessments.

FY11 Goals & Objectives:

OMB is responsible for the implementation and oversight of the County's budget. But specifically in the next Fiscal Year the goals and objectives are as follows:

Goal 1 – Improve the efficiency and effectiveness of the budget to ensure that scarce resources are optimized to better position the County for FY12.

Objectives:

1. Meet with Department Administrators/Managers quarterly to assist with streamlining office expenditures.
2. Monitor 100% of department budgets on a monthly basis.
3. Develop OMB Procedures by 9/30/2011.
4. Provide 10 training sessions on OMB Policies & Procedures by 9/30/2011.
5. Increase usage of the OMB SharePoint calendar to inform departments of upcoming events.
6. Maintain internal customer satisfaction at 90% with OMB services.

FY10 Accomplishments

1. OMB Policies (Chapter 4 of the Administrative Code) were approved by BOCC on 1/11/10.
2. 100% of budgets were monitored monthly. Identified issues/concerns were addressed with the department immediately.
3. Provided 21 hours of training on the budget software during the budget process.
4. In FY10 this office processed 134 amendments/transfers compared to 196 in FY09.
5. In FY10 this office processed 3 capital item substitutions compared to 4 in FY09 and 8 in FY08.
6. Maintained internal customer satisfaction at 90% as was indicated by the Customer Service Surveys received in November 2010.

**FUND 001-GENERAL FUND
OFFICE OF MANAGEMENT & BUDGET**

COST CENTER SUMMARY - (1241):

TRENDS & ISSUES

The Office of Management & Budget consists of four cost centers (1241-OMB; 1242-Special Assessments; 1251-Procurement and 1711- Information Technology). This cost center reflects expenditures to support overall department oversight and budget operations. Grants is no longer a part of OMB with its responsibilities split between Finance and Economic Development. Since FY08 this Office decreased its FTEs by 6, from 14 to 8. The operating budget decreased by 14% over the FY10 Adopted Budget due to the implementation of the Countywide 80-hour furlough and this department's commitment to streamline its budget due to the economic downturn.

REVENUES

This cost center is not a revenue generating office and is funded by the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	788,570	589,020	706,342	625,029	-81,313
Operating Expenses	43,576	75,850	48,750	25,539	-23,211
Capital Outlay	4,121	3,222	0	0	0
Total Expenditures:	\$836,267	\$668,092	\$755,092	\$650,568	-\$104,524

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	14.00	14.00	9.00	8.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	14.00	14.00	9.00	8.00	-1.00

**FUND 001 - GENERAL FUND
SPECIAL ASSESSMENTS**

SPECIAL ASSESSMENTS

Programs & Services:

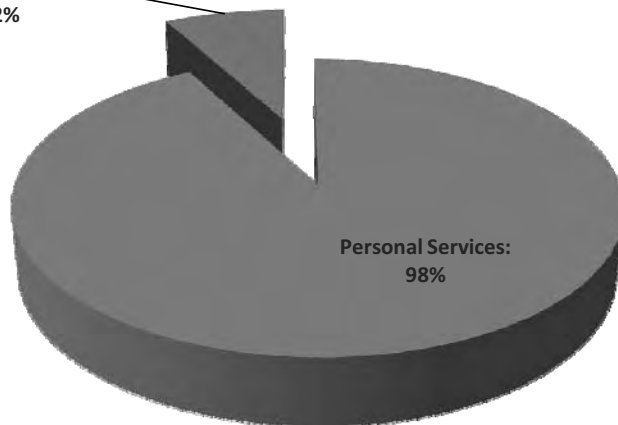
Municipal
Services Benefits
Units

Municipal
Services Taxing
Units

Common
Facilities
Districts

EXPENDITURES

Operating Expenses:
2%



Personal Services:
98%

FUND 001 – General Fund

SPECIAL ASSESSMENTS

MISSION STATEMENT:

To provide exceptional service to our stakeholders (citizens, entities and County departments) through the areas of budget and special assessments.

FY11 Goals & Objectives:

Goal – To continue with the process of converting the County’s subdivision serving Municipal Service Taxing Units (MSTU) to Municipal Service Benefit Units (MSBU), as MSBUs provide an inherently more fair method of allocating the cost of the service being provided.

Objectives:

1. Create ten new Stormwater and/or Streetlight MSBUs from currently existing subdivision serving MSTUs.
2. Repeal fifty of the Ordinances and/or Resolutions that established the existing subdivision serving MSTUs that were converted in FY10.
3. Perform capital repairs in two of the Stormwater MSBU subdivisions during FY11.

Goal – During FY11, update and clarify the “Establishment of Municipal Service Taxing/Benefit Unit Process” policy and procedures.

Objectives:

1. Obtain approval from the Board of County Commissioners of a clarified procedure for establishing and amending a subdivision serving MSTU or MSBU prior to September 30, 2011.
2. Bring current procedures up-to-date and into a format that is consistent with all other OMB Policies and Procedures prior to September 30, 2011.

FY10 Accomplishments:

1. Successfully implemented the County’s non ad valorem assessments for tax year 2010.
2. Created 56 Stormwater MSBUs and 29 Street Lighting MSBUs to replace current subdivision serving MSTUs.
3. Held three Public Outreach sessions to inform effected residents about the conversion of their subdivision serving MSTU to MSBU.

FUND 001 – General Fund

SPECIAL ASSESSMENTS

4. Implemented a phone bank to handle phone calls generated from individually mailed notices on the Fire/Rescue MSBU assessment.
5. Conducted thirty-one meetings of the County's five Common Facilities Districts at which regular business was conducted, budgets and assessment rates were approved and special meeting topics were addressed.
6. At the completion of the annual financial audits, all five of the County's Common Facilities Districts were deemed to be in compliance with state statutes and County ordinances.
7. Successfully administered the services to be provided by the County's MSTUs and MSBUs in more than seventy-five subdivisions.

**FUND 001-GENERAL FUND
SPECIAL ASSESSMENTS**

COST CENTER SUMMARY - (1242):

TRENDS & ISSUES

This cost center captures expenditures to support the administration of the County's Municipal Services Benefit Units (MSBU), Municipal Services Taxing Units (MSTU) and Common Facilities Districts (CFD). In FY11, staff worked in conjunction with the County Attorney's Office to convert many of the subdivision serving MSTUs to MSBUs. The newly created MSBUs were further divided into two categories (stormwater and streetlights) to provide better oversight of the services to those that will benefit from the assessment. The FY11 Adopted Budget is increased by 0.4% in comparison to the FY10 Adopted Budget. This increase is due to additional funding needed for mailings of assessment notices in conjunction with the conversion process, increases to property and liability insurances and overhead expenses associated with the internal service funds. There are no changes to the number of FTEs over prior year.

REVENUES

Although funded by the General Fund, this office produces revenue from services provided to the MSTUs, MSBUs and CFDs to help offset its cost.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	391,625	370,947	-20,678
Operating Expenses	0	0	9,491	31,668	22,177
Total Expenditures:	\$0	\$0	\$401,116	\$402,615	\$1,499

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	4.00	4.00	5.75	5.75	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	4.00	5.75	5.75	0.00

**FUND 001 - GENERAL FUND
PROCUREMENT SERVICES**

PROCUREMENT SERVICES
Programs & Services:

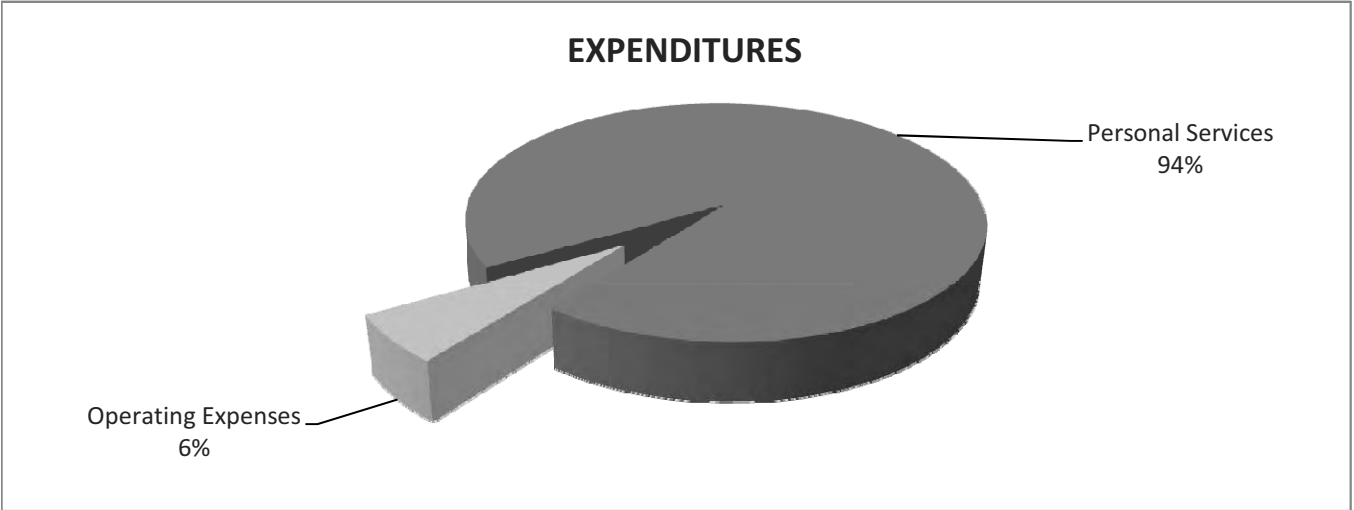
Commodities,
Materials &
Services

Capital
Improvement
Projects

SunGuard
Procurement
Module Support

P-Cards

Vendor
Development
Program



**FUND 001 – GENERAL FUND
PROCUREMENT**

MISSION STATEMENT:

The Osceola County Procurement Services Department mission is to enhance the quality of life of the citizens of Osceola County by procuring high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards.

FY11 Goals & Objectives:

Goal 1: Procurement Services will strive to increase customer service satisfaction.

- Objective 1: Procurement Services will promote better communication with all County Divisions/Departments.
- Objective 2: Procurement Services will work with IT to update the external and internal web pages to make them more accessible and user friendly.
- Objective 3: Train County Staff on use of PCards and procurement code and procedures.

Goal 2: Procurement Services will provide better documentation, education and training to County Staff about procurement code, procedures and processes.

- Objective 1: Update Procurement Procedures.
- Objective 2: Create written procurement procedure manuals for end users.
- Objective 3: Train County Staff on use of PCards and procurement code and procedures.
- Objective 4: Procurement Services will work with IT to update internal web pages to make them more accessible and user friendly for County Staff.

Goal 3: Procurement Services will promote participation, competition and vendor diversity to all vendors interested in providing goods and services for Osceola County.

- Objective 1: Promote vendor participation in County business through education and outreach.
- Objective 2: Procurement Services will work with IT to update the external web pages to make them more accessible and user friendly for vendors.
- Objective 3: Promote increased participation by local vendors.
- Objective 4: Promote increased participation by Minority, Women and Service Disabled Veteran Business Enterprises.

Goal 4: Procurement Services will automate procurement functions.

- Objective 1: VendorLink software – Expand to include Solicitation/Vendor/Contract information for Osceola County Staff and other Public Entities.
- Objective 2: Continue to implement data identification processes to be able to track data to report to Director and County Manager.

- Objective 3: Work with IT to implement the IFAS Contract Management Module.
- Objective 4: Work with IT to implement PO Fax/E-mail function to eliminate the need to mail POs.
- Objective 5: Work with IT to find better processes for tracking information for reports to management.
- Objective 6: Procurement Services will work with IT to update the external and internal web pages to make them more accessible and user friendly.

Goal 5: Procurement Services will increase the effectiveness and efficiency of procurement functions.

- Objective 1: Assist departments in finding cost effective materials and service solution to reduce costs to County.
- Objective 2: Evaluate procurement procedures and processes for effectiveness and efficiency and recommend improvements.
- Objective 3: Evaluate County solicitation documents and contracts to determine more effective and efficient means of providing services/materials.
- Objective 4: Increase staff knowledge of procurement & resources through training, attendance at conferences and tradeshow, to the extent that the budget allows.

FY10 Accomplishments:

1. Updated Procurement Code – approved by the BOCC on April 19, 2010.
2. Competition resulted in more than \$1.4 million dollars in savings for the County
3. Osceola VendorLink - Developed and implemented a Free Vendor Registration and Solicitation software program that allows vendors to download solicitations at no charge.
4. Posting of Solicitations outside Procurement Services Office – provides local vendors a free venue to find out about open solicitations and do more business with the County.
5. Vendor Outreach (M/WBE and Local Vendor emphasis) – participated in the NIGP Central Florida Chapter Reverse Trade Show, The State of Florida, Office of Supplier Diversity Annual MatchMaker Conference and presented “How to do Business with Osceola County” to the Hispanic Business Council.
6. Hosted the 2010 Vendors Appreciation Day at the OHP.
7. Processed and issued 117 formal solicitation documents.
8. Processed and issued 3233 purchase orders.
9. Processed and issued/renewed 95 term contracts.
10. Processed and issued 145 Task Authorizations.
11. Processed and issued/renewed 223 County Manager Agreements.
12. Conducted 9 Procurement 101 and P-Card trainings for County staff.
13. 2 more employees were certified as a Certified Professional Public Buyer which provides valuable job skills and enhanced knowledge of public procurement.

**FUND 001-GENERAL FUND
PROCUREMENT**

COST CENTER SUMMARY - (1251):

TRENDS & ISSUES

The main function of this office is to procure high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards. The FY11 Operating expenditures have increased 9.1% from FY10. Expenditures have been re-allocated in the FY11 budget to more closely match expenditure trends. This cost center supports 11 FTEs in FY11, down 1 FTE from FY10 due to the elimination of a vacant position. Personal services are down by 17.3% from the FY10 budget due to the FTE elimination, the 80 hour furlough and, benefits rates and employee health plan selections.

REVENUES

This office is not a revenue producing office, therefore, is supported by the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	714,783	803,284	823,246	671,271	-151,975
Operating Expenses	54,343	49,406	35,205	43,863	8,658
Capital Outlay	2,650	1,394	0	0	0
Total Expenditures:	\$771,776	\$854,084	\$858,451	\$715,134	-\$143,317

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	11.00	11.00	12.00	11.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	11.00	11.00	12.00	11.00	-1.00

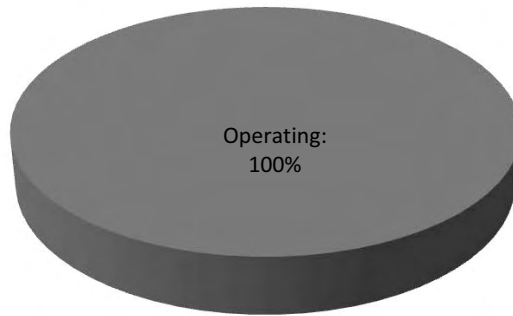
**FUND 001 - GENERAL FUND
EMPLOYEE BENEFITS**

EMPLOYEE BENEFITS

Programs & Services:

Support of
employee
benefits related
programs

EXPENDITURES



**FUND 001-GENERAL FUND
EMPLOYEE BENEFITS**

COST CENTER SUMMARY - (1263):

TRENDS & ISSUES

This cost center covers the expenditures needed to support employee benefits related programs. The FY11 Adopted Budget shows a decline from the prior fiscal year to reflect spending trends. Included in the Operating budget is funding for training consultants, outplacement services, deferred compensation professional services, and other. No Personal Services are paid out of this cost center.

REVENUES

This office supports County programs rather than providing a direct service to the public. As a general government function, the department is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	147,165	169,224	138,734	72,100	-66,634
Total Expenditures:	\$147,165	\$169,224	\$138,734	\$72,100	-\$66,634

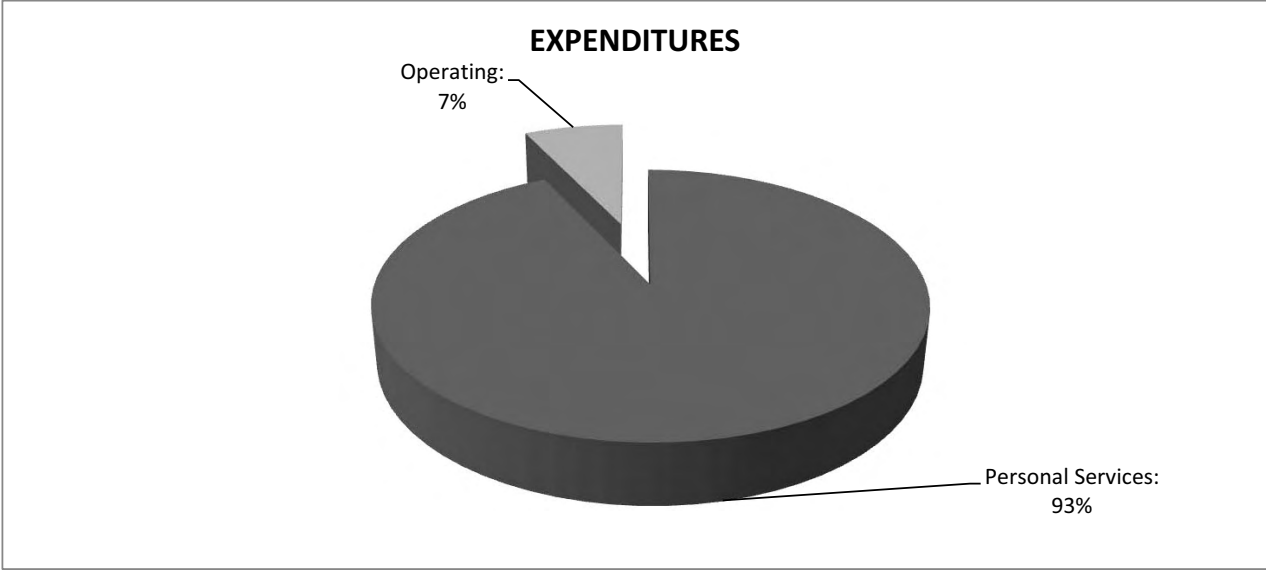
**FUND 001 - GENERAL FUND
HUMAN RESOURCES**

HUMAN RESOURCES
Programs & Services:

Benefits,
Insurance and
Compensation

Training and
Staff
Development

Employee
Relations



FUND 001 - GENERAL FUND HUMAN RESOURCES

MISSION STATEMENT:

Human Resources will provide equal employment opportunities to all applicants, provide timely, effective, and exceptional services to the residents of Osceola County, and improve the quality of the employee work experience through recognition programs, developmental training, and a competitive compensation and benefits program.

FY11 Goals & Objectives:

In the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Review job descriptions of all County positions to ensure accuracy.

Objectives:

1. Review job descriptions to ensure accuracy of titles, minimum qualifications and knowledge, skills and abilities are accurate, as well as a review of the pay grade and reporting structure.
2. Work with each Department to review the accuracy of the job descriptions for their staff.
3. Review job description each staff members job description with them so they are clear in their responsibilities and duties within the County.
4. Communicate and implement new processes.
5. Review and monitor effectiveness of new processes.

GOAL 2 - Cultivate a climate of employee diversity and mutual respect for one another.

Objectives:

1. Conduct organizational assessment of employee demographics.
2. Establish recruitment effort aimed at developing a more diverse workforce.
3. Strengthen diversity awareness among employees.
4. Establish and conduct diversity awareness training.

FY10 Accomplishments:

1. Reduced time to fill vacant positions by almost 50% by working on hiring process and working closely with departments to keep vacancy time to a minimum.
2. Strengthened diversity by requiring and providing mandatory training courses for all BOCC employees.

**FUND 001-GENERAL FUND
HUMAN RESOURCES**

COST CENTER SUMMARY - (1265):

TRENDS & ISSUES

This cost center covers the expenditures needed to support the Human Resources Department. The FY11 Adopted Budget reflects a decrease of 32% over the FY10 Adopted Budget. The majority of this is due to the reduction of 3.7 FTEs due to the elimination of 2 positions and partially re-allocating several positions to the Internal Service Funds.

REVENUES

This office supports County programs rather than providing a direct service to the public. As a general government function, the department is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	882,936	903,088	1,025,414	714,798	-310,616
Operating Expenses	116,550	79,502	95,935	54,537	-41,398
Capital Outlay	0	0	2,000	0	-2,000
Total Expenditures:	\$999,486	\$982,590	\$1,123,349	\$769,335	-\$354,014

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	15.00	15.00	14.00	10.30	-3.70
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	15.00	15.00	14.00	10.30	-3.70

FUND 001 - GENERAL FUND
OFFICE OF THE COMPTROLLER

OFFICE OF THE COMPTROLLER
Programs & Services:

Accounts Payable &
Receivable

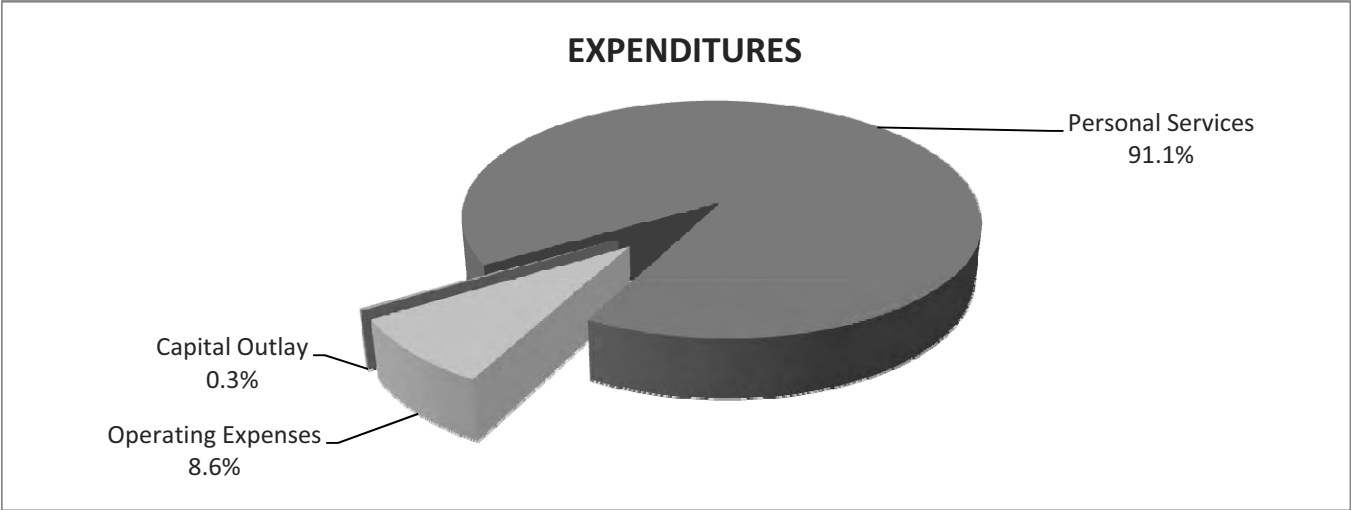
General Ledger

Treasury
Management

Fixed Asset
Management

Grants
Compliance

Payroll



FUND 001 - GENERAL FUND
OFFICE OF THE COMPTROLLER

FY11 Goals & Objectives:

To provide professional Financial Services to the Osceola County Board of County Commissioners and its citizens in the most timely and efficient manner possible.

GOAL 1 - Prepare the Comprehensive Annual Financial Report (CAFR) and present to the BOCC by March 15, 2011.

Objective:

Comptroller's Staff will prepare the financials of the County. We will incorporate the statements provided by the Constitutionals. These will be audited by External Auditors. Staff will respond to any and all inquiries of the Auditors. The document will then be published for presentation and distribution to the BOCC, Creditors, Financial and Regulatory Communities.

GOAL 2 - Provide Financial Training to appropriate staff throughout the County.

Objective:

Office of the Comptroller staff will provide formal and informal financial training to staff throughout the County. The IT Training Room will be utilized when appropriate to facilitate training of accounting system (IFAS) software. Formal training sessions will be held quarterly, or more frequently when needs are identified. Informal training sessions will be held on an as needed or requested basis.

GOAL 3 - Provide County Management with Quarterly Budget Review Report

Objective:

Staff will review financial information in IFAS, make adjustments and corrections. Analyze information seeking explanation from departments to make sound financial conclusions on each department's budget. Staff will prepare a summarized report for distribution.

FY10 Accomplishments:

- The financials were completed, audit performed and the 2009 CAFR was presented to the BOCC in March of 2010
- The Office of Comptroller held IFAS training on a monthly basis for all interested employees.
- The Office of Comptroller reviewed financial information, made adjustments and corrections. Staff prepared and distributed the summarized report.

**FUND 001-GENERAL FUND
OFFICE OF THE COMPTROLLER**

COST CENTER SUMMARY - (1271):

TRENDS & ISSUES

The Office of the Comptroller reflects expenditures to support the operations of Finance, Treasury Management and Grants Compliance. The overall funding request for FY11 reflects a 7.3% increase from the FY10 adopted budget. This cost center supports 25 FTEs. This is an increase of 2.3 FTEs from FY10 due to the addition of a vacant Secretary position, the re -allocation of the Grants Analyst to the Office of the Comptroller, and split funding of an Administrative Support Coordinator with the County Manager 's office. Personal Services have increased 7.6% from FY10 due to the addition of FTEs, increases to retirement contributions, increases to health insurance, and the re -allocation of 30% of the Comptroller's salary back to this cost center. Operating Expenditures have increased 3.3% in FY11 due primarily to the inclusion of insurance overhead in this category. Capital Outlay has increased 25% in FY11 as a result of outdated equipment that can no longer be contracted for service and is expected to be replaced.

REVENUES

This office is not a revenue producing office, therefore, is supported by the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	986,209	1,082,935	1,435,001	1,543,406	108,405
Operating Expenses	58,553	59,209	140,960	145,565	4,605
Capital Outlay	0	2,567	4,000	5,000	1,000
Total Expenditures:	\$1,044,762	\$1,144,711	\$1,579,961	\$1,693,971	\$114,010

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	24.00	24.00	22.70	25.00	2.30
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	24.00	24.00	22.70	25.00	2.30

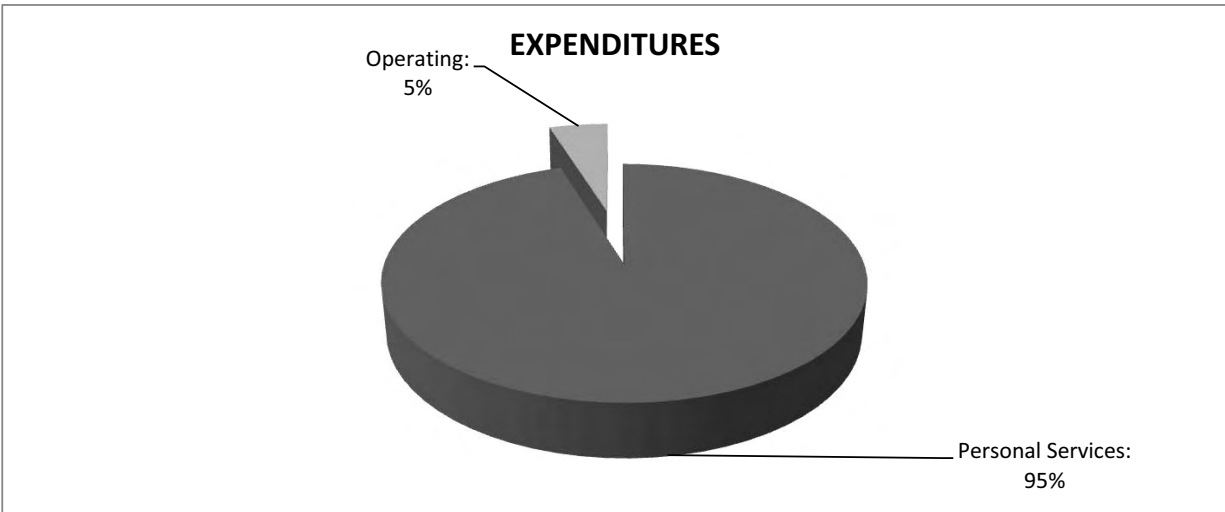
**FUND 001 - GENERAL FUND
RECORDING SECRETARY**

RECORDING SECRETARY

Programs & Services:

Meeting
Minutes

Records
Retention



**FUND 001 - GENERAL FUND
RECORDING SECRETARY**

MISSION STATEMENT:

The Clerk to the Board maintains the official record of the Osceola County Board of County Commissioners and provides quality service and accurate information in a responsive manner to all citizens and agencies.

FY11 Goals & Objectives:

As the Custodian of the County Commission official records, the overall goal for this office is to protect, preserve, and ensure the integrity of the public documents. But specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Attend meetings and take minutes

Objectives:

1. To ensure that information from the meetings is accurate.
2. To provide information regarding the meetings, in a timely manner.

GOAL 2 - Research Requests

Objectives:

1. To respond to all research requests in a timely manner.
2. To provide accurate information.

GOAL 3 - Contracts and Agreements

Objectives:

1. To correctly index, manage, and maintain all original agreements, contracts and interlocal agreements of the Board.
2. To provide a reminder for the expiration of contracts.

GOAL 4 - Records Management Liaison Officer for County Commission

Objectives:

1. To maintain the ongoing record retention program.
2. To assist other departments and allow the timely processing of records in accordance with Florida Department of State Regulations.

**FUND 001-GENERAL FUND
RECORDING SECRETARY**

COST CENTER SUMMARY - (1281):

TRENDS & ISSUES

The Clerk to the Board consists of two cost centers (1281-Recording Secretary and 1282-Value Adjustment Board). The number of FTEs for the Recording Secretary is reduced by 1 to 6 FTEs for FY11 due to the department giving up a vacant position. In addition, a furlough is being implemented for FY11 resulting in a total reduction of 15% in Personal Services. The Value Adjustment Board does not support personnel. All operating costs associated within that cost center are mandated.

REVENUES

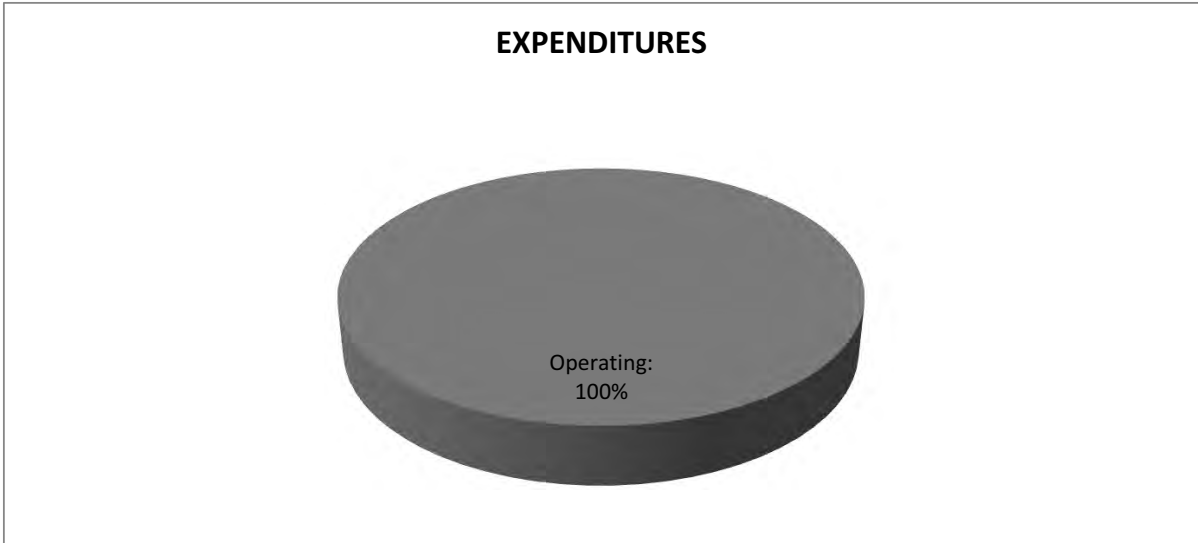
The Clerk to the Board is primarily supported by General Fund revenues to provide services that are mandated such as records retention and proper documentation of Osceola County meetings. The division does produce some revenue by providing recording secretary duties for the five Common Facilities Districts .

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	406,934	429,351	438,643	371,811	-66,832
Operating Expenses	27,841	17,697	9,737	18,895	9,158
Capital Outlay	12,626	2,200	0	0	0
Total Expenditures:	\$447,401	\$449,248	\$448,380	\$390,706	-\$57,674

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	7.00	7.00	7.00	6.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	7.00	7.00	7.00	6.00	-1.00

**FUND 001 - GENERAL FUND
VALUE ADJUSTMENT BOARD (VAB)**

Value
Adjustment
Board Hearings



**FUND 001-GENERAL FUND
VALUE ADJUSTMENT BOARD**

COST CENTER SUMMARY - (1282):

TRENDS & ISSUES

This service falls under the the Clerk to the Board. Its core function is to consider taxpayer petitions that seek to overturn decisions rendered by the Osceola County Property Appraiser. The VAB protects the public's trust by providing and ensuring fair and impartial hearings for petitioning taxpayers. There are no staff assigned to this office; however, services are provided by the Clerk to the Board. For FY11, this cost center changed from 9149 to 1282 to allow the department better oversight and easier management of the budget. All operating costs associated within this cost center are mandated.

REVENUES

Although the Value Adjustment Board brings in some revenue and reimbursements for its services, it is mostly supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	5,122	18,761	4,850	32,400	27,550
Total Expenditures:	\$5,122	\$18,761	\$4,850	\$32,400	\$27,550

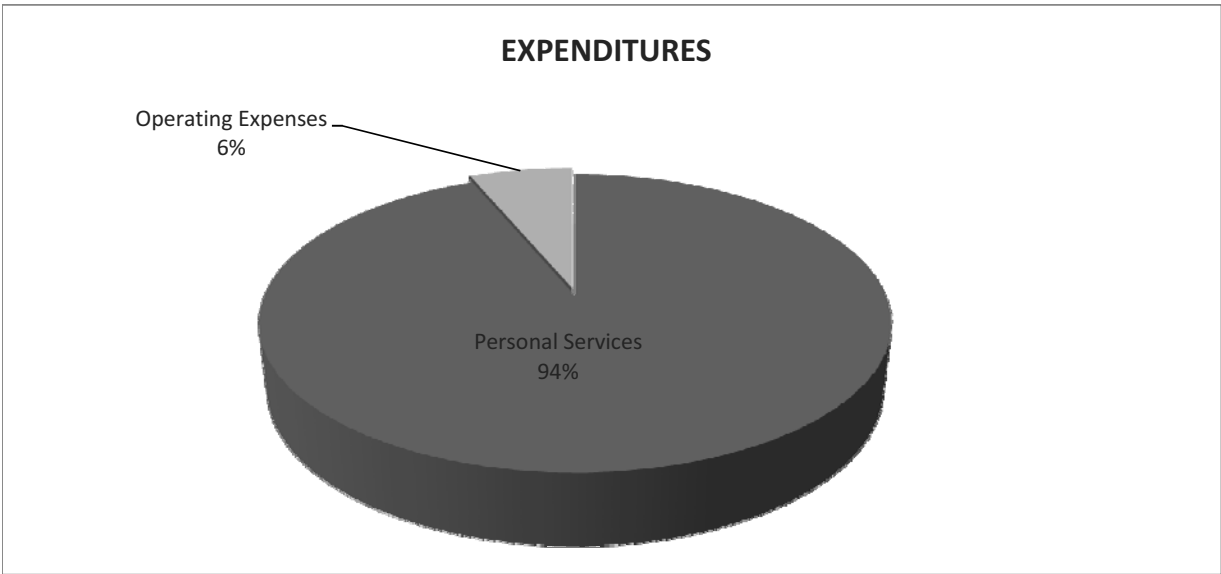
**FUND 001 - GENERAL FUND
COUNTY ATTORNEY**

COUNTY ATTORNEY
Programs & Services:

Provide Legal
Services to BOCC

Negotiate
Contracts

Implement County
Ordinances



FUND 001 – GENERAL FUND

COUNTY ATTORNEY

The office of the County Attorney is established by the County Charter and is responsible for rendering legal services to the Board of County Commissioners. In addition to defending and filing lawsuits on behalf of the County Commission where necessary, the office of the County Attorney assists in the preparation and implementation of all ordinances, codes, and regulations which the County Commission adopts; aids in the formulation, review, and negotiation of all contracts the County enters into; and conducts research, provides legal advice, and assistance to the County Commission, the County Planning Commission, Board of Adjustment and various other Boards, committees, departments, and offices which are established by and subsidiary to the County Commission. In doing so, the office of the County Attorney is committed to providing efficient and quality legal services in order to facilitate the County Commission's goal to provide the citizens of Osceola County with higher quality of life.

**FUND 001-GENERAL FUND
COUNTY ATTORNEY**

COST CENTER SUMMARY - (1311):

TRENDS & ISSUES

The County Attorney's office is one of three Charter office's under the Board of County Commissioners (BOCC). The main function of this office is to render legal services to the BOCC, as well as, to defend and file lawsuits on behalf of the County Commission when necessary. This office reduced its overall budget by 13%, including a reduction to Personal Services by 12% due to the elimination of two FTEs and the implementation of the Countywide 80-hour furlough (when compared to the FY10 Adopted Budget.) This office has streamlined its budget due to the overall economic downturn.

REVENUES

This office is not a revenue producing office, therefore, it is supported by General Fund revenues to provide services to the BOCC.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	1,491,614	1,574,001	1,581,709	1,384,524	-197,185
Operating Expenses	353,083	159,837	111,153	93,163	-17,990
Capital Outlay	5,161	3,700	0	0	0
Total Expenditures:	\$1,849,858	\$1,737,538	\$1,692,862	\$1,477,687	-\$215,175

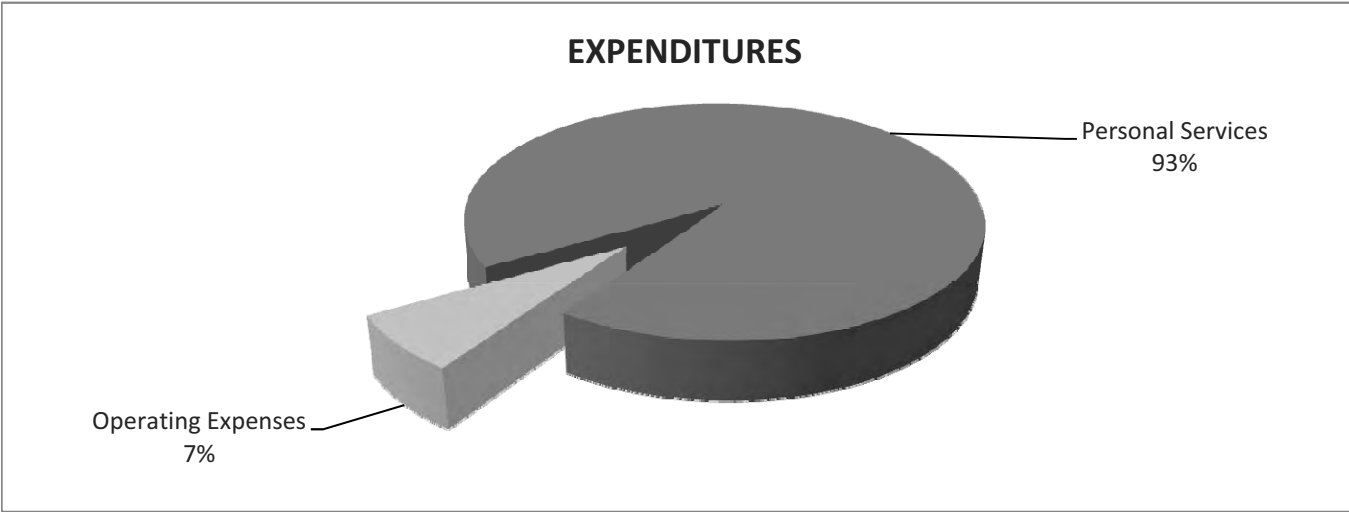
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	14.00	14.00	13.00	11.00	-2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	14.00	14.00	13.00	11.00	-2.00

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

SOIL & WATER CONSERVATION
Programs & Services:

Support to the
Osceola Soil and
Water
Conservation
District Board

USDA's Natural
Resources
Conservation
Service



**FUND 001-GENERAL FUND
SOIL & WATER CONSERVATION**

COST CENTER SUMMARY - (1413):

TRENDS & ISSUES

The Soil and Water office works in conjunction with the Natural Resources Conservation Service to provide technical support and assistance to local ranchers and producers regarding protection of the environment and conservation of lands. The countywide reorganization in FY11 has moved this cost center from 3181 to 1413. This cost center supports 2 FTEs. There has been a 13.5% decrease in personal services in this cost center. This is due to the 80 hour furlough adopted by the BOCC and reductions in the internal service funds based on new rates and health plans selected by the employees. Strategic budget cuts have resulted in a 20% decrease to Operating expenditures between FY10 and FY11. Total budget has been reduced by 14% in FY11. This office is not a revenue producing office, therefore, is supported by the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	88,190	100,152	103,620	89,583	-14,037
Operating Expenses	11,287	11,559	8,599	6,883	-1,716
Total Expenditures:	\$99,477	\$111,711	\$112,219	\$96,466	-\$15,753

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	2.00	2.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

EXTENSION SERVICES

Programs & Services:

Educational Programs in:

Agriculture,
Horticulture and
Natural Resources

Nutrition

Financial
Management

Housing

Food Safety

Youth
Development

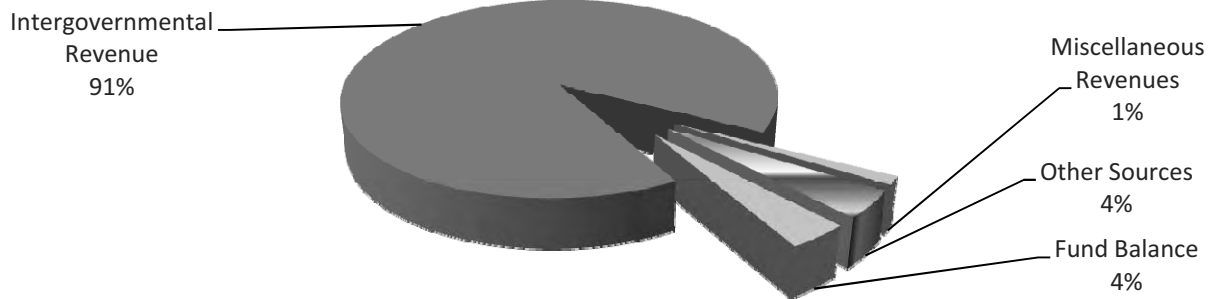
Leadership

Wellness Education
Classes

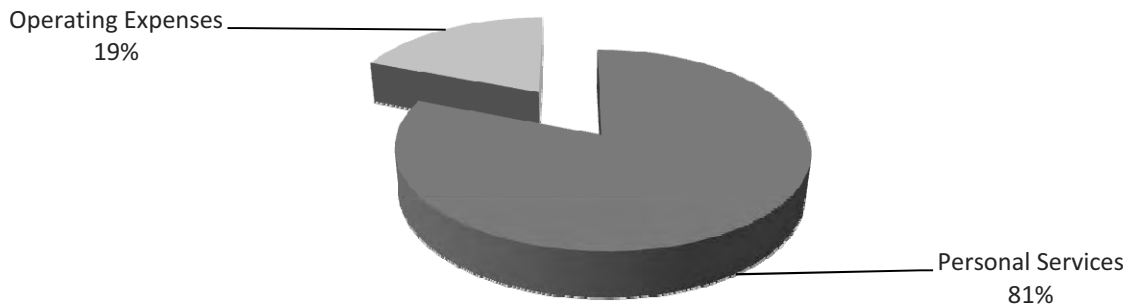
Farm City Days

Manages the Hydrilla
& Hygrophila Grant
Program

REVENUES



EXPENDITURES



**FUND 001-GENERAL FUND
COOPERATION EXTENSION SERVICES**

COST CENTER SUMMARY - (1414):

TRENDS & ISSUES

The Extension Services cost center reflects the expenditures necessary to provide education as it pertains to agriculture, human and natural resources to make knowledge accessible and to enhance decision-making skills. This cost center supports 19 FTEs, 3 who are funded through grants. The Operating Expenditures for this cost center are decreasing by 38% from the FY10 Adopted budget. This is primarily due to the decreasing balance forward of the demonstration and education grant to study hydrilla and hygrophila. This grant was expected to be complete by September 30, 2009; however, an extension was given to allow the department until 2012 to expend remaining funds. This cost center has been incorporated into Community Development in FY11 due to the countywide reorganization that took place in FY10.

REVENUES

Extension Services is primarily supported by General Fund revenues; however, it does produce some revenues derived from the Farm City Days program. In this program, agricultural producers and private businesses donate funds to assist Extension Services in their effort to promote the importance of agriculture to Osceola County residents. Also, the Hydrilla Demonstration program and Financial Pathways are both funded through grant revenue.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Intergovernmental Revenue	583,535	586,441	1,119,118	272,797	-846,321
Miscellaneous Revenues	10,764	3,170	3,755	3,755	0
Other Sources	0	0	0	12,450	12,450
Fund Balance	0	0	0	11,459	11,459
Total Revenues:	\$594,299	\$589,611	\$1,122,873	\$300,461	-\$822,412
<u>Expenditures</u>					
Personal Services	1,005,797	1,074,440	1,118,919	1,095,205	-23,714
Operating Expenses	571,069	561,530	1,079,289	259,251	-820,038
Capital Outlay	12,294	7,197	0	0	0
Total Expenditures:	\$1,589,160	\$1,643,167	\$2,198,208	\$1,354,456	-\$843,752

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	18.00	18.00	18.00	19.00	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	18.00	18.00	18.00	19.00	1.00

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

NATURAL RESOURCES

Programs & Services:

Lakes
Management

Passive Parks

Maintain Lakes'
Navigational
Signage

Maintenance of
Parks

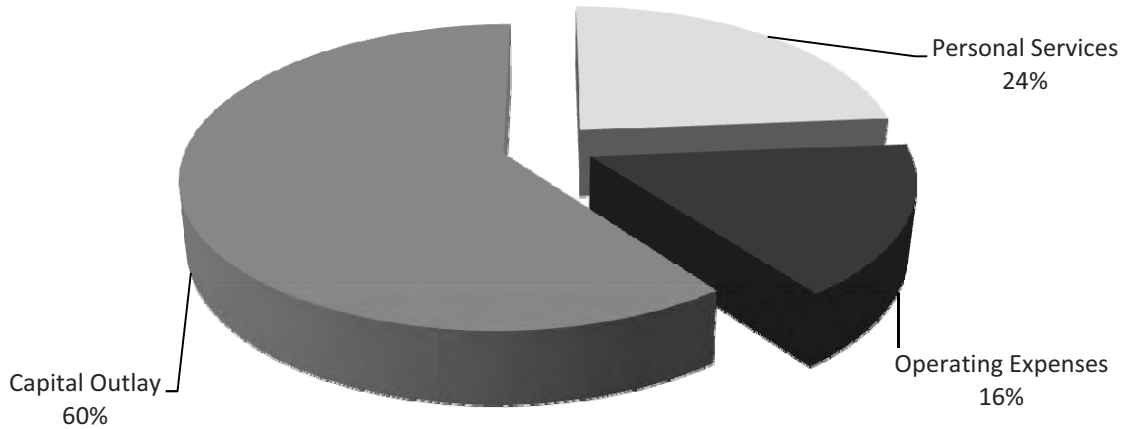
Lake Clean-ups

Parks Design &
Construction

REVENUES



EXPENDITURES



**FUND 001-GENERAL FUND
NATURAL RESOURCES**

COST CENTER SUMMARY - (1417):

TRENDS & ISSUES

Natural Resources, created in FY09, was used to capture the costs associated with the management of lakes. The countywide reorganization in FY10 has incorporated staff & activities associated with managing our passive parks into Natural Resources for efficiencies. The projects associated with passive parks that have moved from the Active Parks' cost center include: Shingle Creek, Babb Grove, Split Lake, Holopaw Preserves and Poincianna Park. This cost center now supports 6.4 FTEs in FY11 as opposed to 0.3 FTEs in FY10. This merger has caused Personal Services to increase tremendously in this cost center but was simply a shift in the personnel within the General Fund. Operating Expenses increased by 21.8%, and Capital Outlay decreased by 4.5% from FY10.

REVENUES

The passive parks projects are funded through mitigation monies that are carried forward from year to year. Otherwise, Natural Resources does not generate revenue and is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Miscellaneous Revenues	2,700	40,000	0	0	0
Fund Balance	0	0	1,173,488	1,099,683	-73,805
Total Revenues:	\$2,700	\$40,000	\$1,173,488	\$1,099,683	-\$73,805
Expenditures					
Personal Services	0	25,050	19,554	351,517	331,963
Operating Expenses	0	1,524	195,975	238,794	42,819
Capital Outlay	82,980	0	935,150	893,056	-42,094
Total Expenditures:	\$82,980	\$26,574	\$1,150,679	\$1,483,367	\$332,688

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.30	0.30	0.30	6.40	6.10
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.30	0.30	0.30	6.40	6.10

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

MOSQUITO CONTROL

Programs & Services:

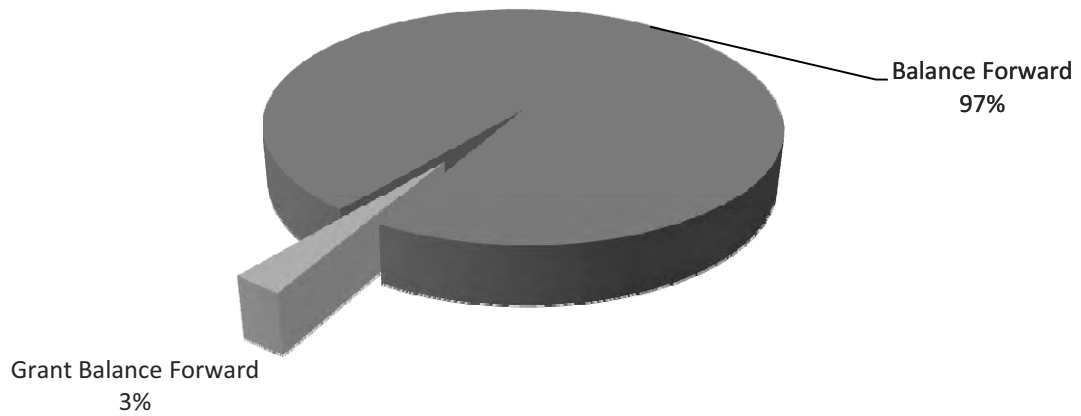
Aerial & Ground
Adulticiding

Aerial & Ground
Larviciding

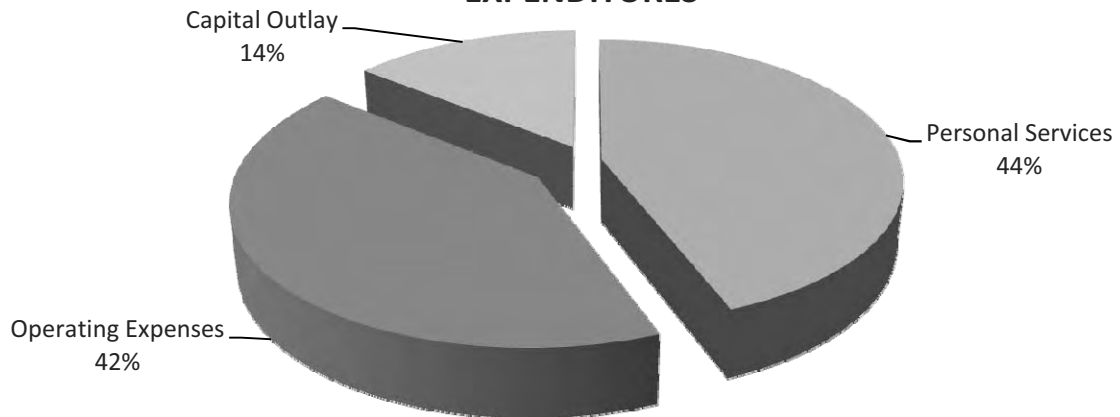
Trapping &
Identification

Public Education

REVENUES



EXPENDITURES



**FUND 001-GENERAL FUND
MOSQUITO CONTROL**

COST CENTER SUMMARY - (1418):

TRENDS & ISSUES

Mosquito Control is responsible for the inspection and larviciding of immature mosquitoes (larvae), trapping and identification of adult mosquitoes, ground adulticiding for control of adult populations, and conducting site visits for service requests or complaints. In FY11, Mosquito Control services will no longer be contracted to an outside contractor. Bringing Mosquito Control services back under County control has resulted in a more than \$376K decrease to expenditures in this cost center.

REVENUES

Mosquito Control (1418) is primarily supported by the General Fund and its fund balance. This cost center also receives revenues from the State of Florida in the form of a small grant.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Intergovernmental Revenue	37,488	0	36,568	0	-36,568
Miscellaneous Revenues	0	31,640	0	0	0
Fund Balance	0	0	920,590	402,987	-517,603
Total Revenues:	\$37,488	\$31,640	\$957,158	\$402,987	-\$554,171
Expenditures					
Personal Services	0	401,347	91,865	255,698	163,833
Operating Expenses	23,975	464,958	848,076	241,729	-606,347
Capital Outlay	0	0	0	83,000	83,000
Reserves - Operating	0	0	17,217	0	-17,217
Total Expenditures:	\$23,975	\$866,305	\$957,158	\$580,427	-\$376,731

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	9.00	8.00	1.40	3.62	2.22
Part Time:	9.00	9.00	0.00	1.48	1.48
Total Personnel:	18.00	17.00	1.40	5.10	3.70

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

IMPACT FEE COORDINATION

Programs & Services:

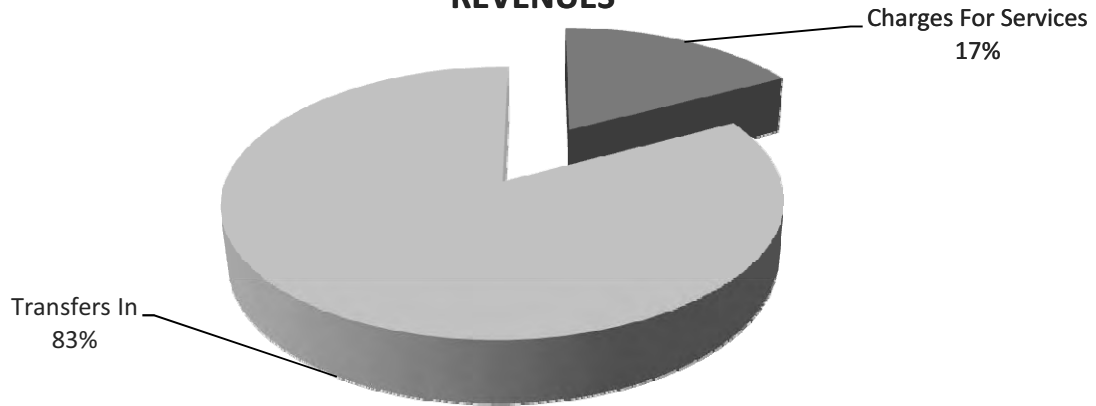
School Impact Fees

Fire Impact Fees

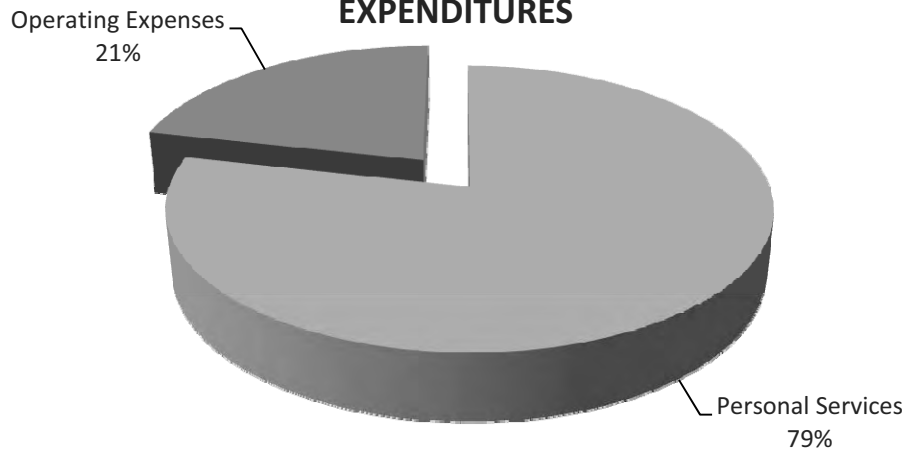
Park Impact Fees

Transportation Impact Fees

REVENUES



EXPENDITURES



**FUND 001-GENERAL FUND
IMPACT FEE COORDINATION**

COST CENTER SUMMARY - (1427):

TRENDS & ISSUES

The Office of Impact Fee Coordination reflects expenditures associated with administering Fire, Transportation, School and Parks Impact Fees. Prior to FY10, this cost center was part of Fund 144 (Growth Management) which was moved into the General Fund. Personal Services in this cost center have decreased 44% in FY11 due to a 1 FTE reduction from a reduction in force, an 80 hour furlough enacted in FY11, and a reduction in the internal service funds based on new rates and new employee health insurance electives. Operating Expenses have decreased 82% due to fewer impact fee studies in FY11, and department budget cuts.

REVENUES

Funding for the Impact Fee Coordination Office is provided by transferring up to 1.5% of actual impact fee collections to Impact Fee Coordination from the respective Impact Fee Funds. In the event that the 1.5% of transferred funds is insufficient to cover expenditures, this cost center is subsidized by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	133,639	74,874	-58,765
Operating Expenses	0	0	113,660	20,506	-93,154
Total Expenditures:	\$0	\$0	\$247,299	\$95,380	-\$151,919

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	2.00	0.00	-2.00
Part Time:	0.00	0.00	0.00	1.00	1.00
Total Personnel:	0.00	0.00	2.00	1.00	-1.00

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

STRATEGIC INITIATIVES

Programs & Services:

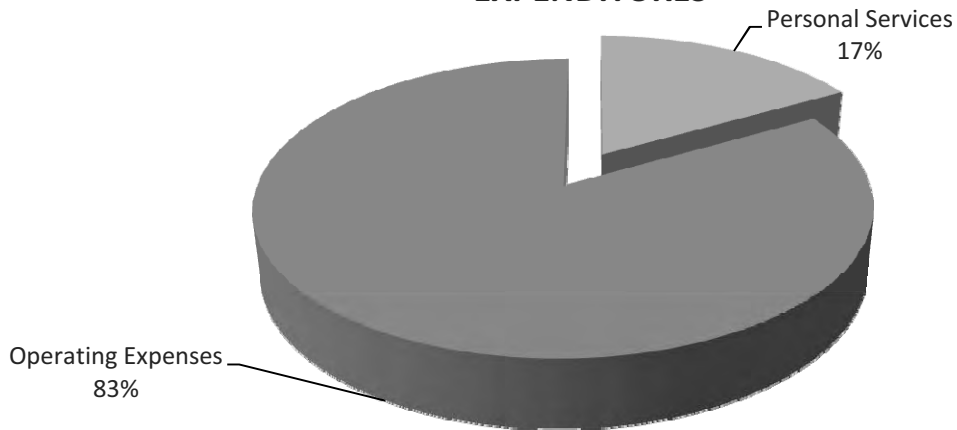
County's Strategic
Plan

Immediate
Response
Information
System

NE District
Economic
Initiatives

Mass Transit
TIGER II Study

EXPENDITURES



**FUND 001-GENERAL FUND
STRATEGIC INITIATIVES**

COST CENTER SUMMARY - (1428):

TRENDS & ISSUES

Strategic Initiatives reflects the expenditures to support countywide strategic initiatives and to move forward with Osceola County's Comprehensive Plan. FTEs have remained the same in FY11, however, Personal Services have been reduced 5% due to an 80 hour furlough implemented, updated rates for the internal service funds and new health insurance selections by employees. Operating Expenses have been reduced by 32.8% due to less growth studies being performed in FY11, and cancellation of a membership to MyRegion.org. Total budget reduction from FY10 to FY11 is 29.3%. This office is not a revenue producing office, therefore, is supported by the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	162,453	154,296	-8,157
Operating Expenses	0	0	1,132,137	760,758	-371,379
Total Expenditures:	\$0	\$0	\$1,294,590	\$915,054	-\$379,536

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	1.00	1.00	1.00	1.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	1.00	1.00	1.00	0.00

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

COMMUNITY DEVELOPMENT ADMINISTRATION

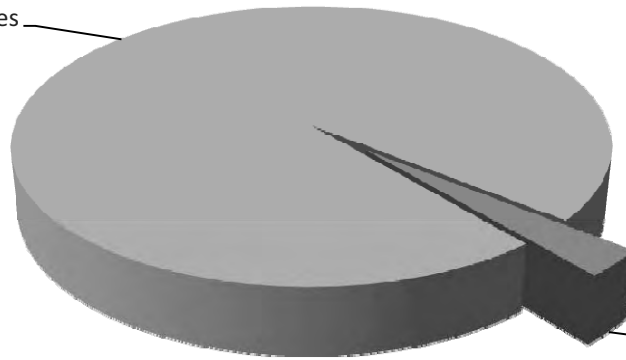
Programs & Services:

Customer Service

Administrative
Support and
Training

EXPENDITURES

Personal Services
97%



Operating Expenses
3%

**FUND 001-GENERAL FUND
COMMUNITY DEVELOPMENT ADMINISTRATION**

COST CENTER SUMMARY - (1450):

TRENDS & ISSUES

The main function of Community Development Administration is to manage the overall operations of the Community Development Department including Planning & Zoning, Impact Fee Coordination, Natural Resources, Development Review, Customer Resources, Building & Permitting and Natural Resources. This cost center currently supports 6.4 FTEs, 3.5 less than FY10 due to the transfer of the GIS associated employees to Planning & Zoning. This drop in FTEs, and the 80 hour furlough resulted in a 41.9% decrease in Personal Services. Budget cuts, and the transfer of all Repair & Maintenance costs to Planning and Zoning have resulted in a 73.7% decrease to Operating Expenses in FY11. This office is not a revenue producing office, therefore, is supported by the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	775,769	450,613	-325,156
Operating Expenses	0	0	54,216	14,271	-39,945
Total Expenditures:	\$0	\$0	\$829,985	\$464,884	-\$365,101

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	9.90	6.40	-3.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	9.90	6.40	-3.50

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

DEVELOPMENT REVIEW

Programs & Services:

Land
Development
Code

Environmental
Services

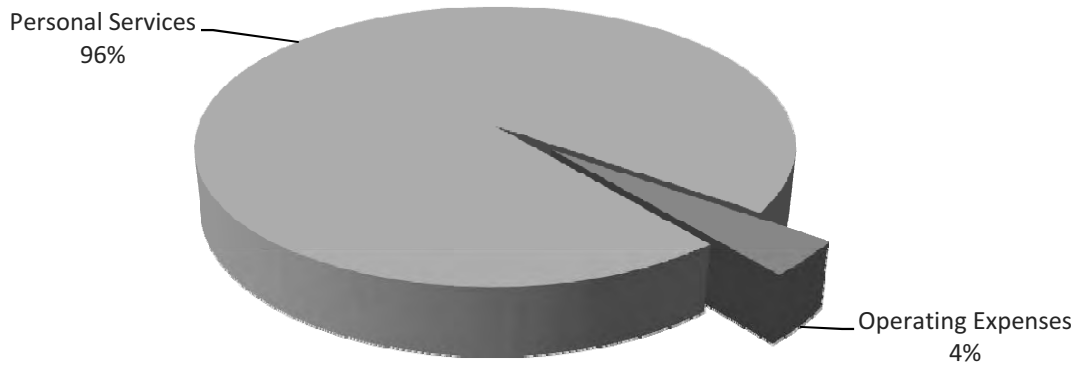
Engineering

Engineering
Inspections

REVENUES



EXPENDITURES



**FUND 001-GENERAL FUND
DEVELOPMENT REVIEW**

COST CENTER SUMMARY - (1453):

TRENDS & ISSUES

This office is used to capture expenses to support the Development Review staff. This cost center supports 15.5 FTEs, 2.5 FTEs fewer than FY10 due to the elimination of vacant positions and employee transfers. This reduction, along with the 80 hour furlough, decreased internal service rates and new health plan selections for employees, has led to a 13.4% reduction in Personal Services. Each department that participates in the following services, Workers Compensation, Property & Liability, Dental, Health, and Life/AD&D/ST/LTD insurances, now reflects a separate expense for overhead in an Operating account to properly account for the costs associated with the management of these services. This addition of overhead to Operating Expenses has resulted in a 31.7% increase in FY11. Total cost center expenditures are down 12.2 % in FY11.

REVENUES

Although Development Review is supported by the General Fund, this cost center also generates its own revenue from permits and fees. For FY11, this cost center is expected to bring in \$259,170 from these sources.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	1,417,241	1,226,669	-190,572
Operating Expenses	0	0	39,582	52,131	12,549
Total Expenditures:	\$0	\$0	\$1,456,823	\$1,278,800	-\$178,023

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	17.00	15.50	-1.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	17.00	15.50	-1.50

**FUND 001 - GENERAL FUND
COMMUNITY DEVELOPMENT**

PLANNING & ZONING

Programs & Services:

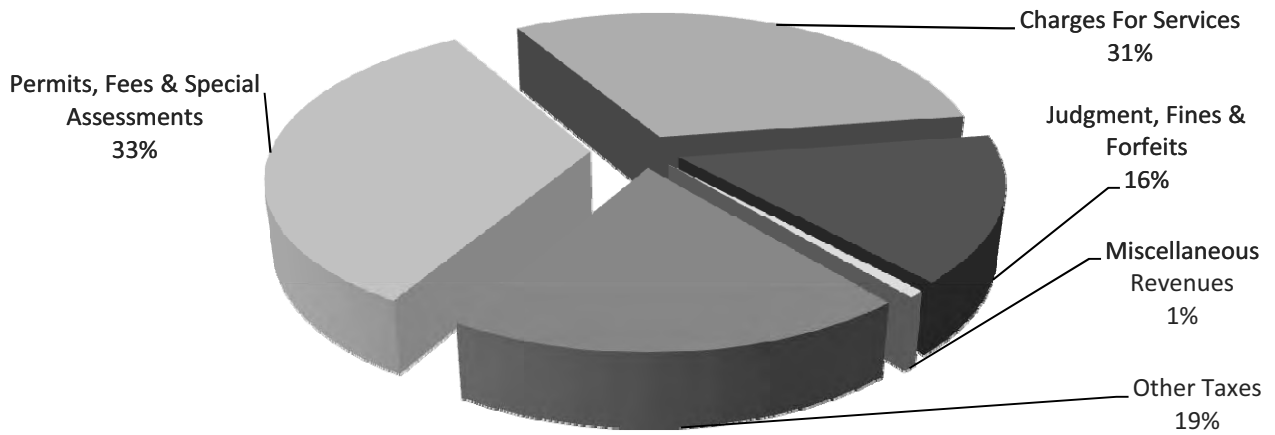
Transportation
Planning

School Facility
Planning

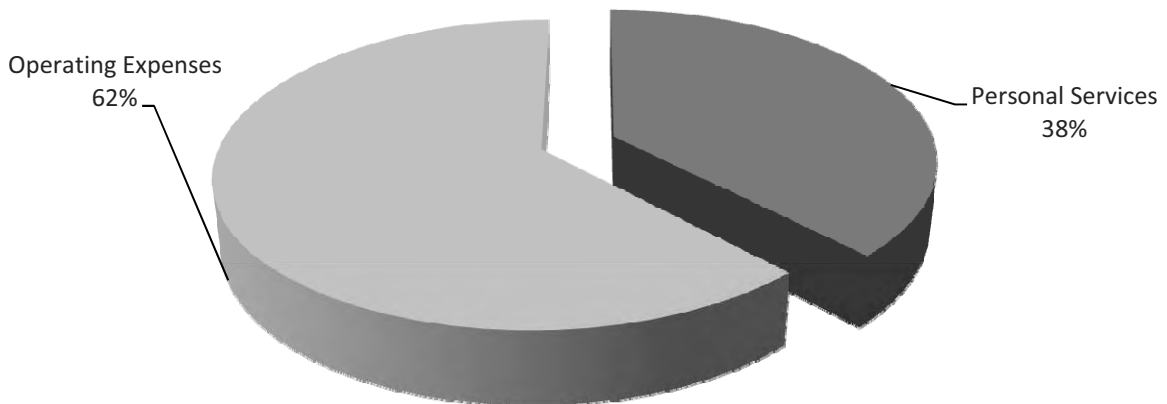
Code
Enforcement

GIS Studio

REVENUES



EXPENDITURES



**FUND 001 – GENERAL FUND
PLANNING & ZONING**

MISSION STATEMENT:

The Planning & Zoning Office falls under the administration of the Growth Management Department. The mission of the Growth Management Department is to provide the highest quality of customer service; to implement the goals and objectives of the County Manager and the Board of County Commissioners; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY 2011 GOALS & OBJECTIVES:

The Growth Management Department will explore implementing electronic commerce. Our goal is to enhance access to and delivery of government services through the use of technology utilizing the Internet or other computer networks. Action steps include the conversion of paper applications to electronic format so stakeholders can download applications and instructions; upload all required supporting documentation, and e-file including electronic signature and payment. By providing two-way communications between our agency and citizens, users can engage in electronic dialogue with staff to review comments and monitor the status of their applications.

FY10 Goals & Accomplishments:

The overall goal for the Planning & Zoning Office is to provide professional growth management expertise including current and long-range transportation, school facility planning and management of growth and development. This will be achieved through administration of the Land Development Code which ensures compliance with the Comprehensive Plan and protects public health, safety and welfare, by enforcement and education of County codes and regulations. Specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 – To promote a healthy community by proactively addressing nuisance and unsafe structures through the timely identification of homes in foreclosure and remediation.

Objectives: Ninety percent of homes in foreclosure will be in compliance with nuisance and unsafe structure codes.

1. To accomplish this goal, staff will obtain statistical data on foreclosed homes, research programs and ordinances instituted by other governments, train staff on the foreclosure process, distribute information packets to the financial institutions on frequently used codes for abandoned or neglected properties, process ordinances where applicable and implement the program.

2. The program will be managed by the Planning & Zoning Office. Staffing and operating expense associated with implementation of this program will be funded from the Building Fund.
3. Unabated code violations will be addressed through issuance of citations which will be adjudicated by the Citation Hearing Officer. Code enforcement personnel may also present cases to the Osceola County Code Enforcement Board for remediation of the violations.
4. For FY10, funding is requested for the abatement of properties found to be in violation of codes related to overgrown and/or unsafe conditions.

STATUS:

The first step in achieving this goal was to obtain existing statistical data on the number of foreclosures in Osceola County. Staff obtained records from the Clerk of the Courts for Lis Pendens/foreclosure filings. Staff utilized the Geographical Information System (GIS) for the conversion of a map and address file. The office assistant position requested in the FY2010 budget was assigned with reviewing the foreclosures filed with the Clerk of the Court and entering the data into Permits Plus. The three inspector positions requested as part of the FY2010 budget were assigned to inspect properties identified as vacant or in possible foreclosure status on a regular schedule to monitor for potential code violations. Staff obtained copies of ordinances enacted by other jurisdictions in the remediation of foreclosed properties; reviewed a proposed Senate bill requiring banks to register with local governments when filing a Lis Pendens; examined the Osceola County Neighborhood Stabilization program for potential assistance and met with the management team and County Attorney's Office. As a result, staff concluded that current County ordinances for property maintenance were sufficient to use in achieving the desired results. A Notice to Owner would be posted on the property and mailed using the address of the last known property owner listed with the Property Appraiser's Office. In terms of funding sources, use of funds allocated to the Neighborhood Stabilization Fund were not available, therefore, operational expenses were limited to adopted budgeted resources. The County Attorney's Office hosted a training session for administrative and code enforcement staff on the foreclosure process. In an effort to reduce costs, staff determined that a mass mailing of informational packets to financial institutions across the United States would be cost prohibitive. As an alternative, this was accomplished through consistent enforcement, use of the County's web site and a lien release process. IT staff assisted Growth Management through the modification of Permits Plus to track and record inventoried homes and provided an internal link with the Clerk of the Court's website to recover Lis Pendens/foreclosure filings. No ordinances were adopted or amended based on the determination that current regulations were sufficient to monitor and maintain a healthy community for minimum building codes and property maintenance. A contract was negotiated with a collection agency to assist in the collection of fees for abatement of violations by the County. Action steps associated with this goal have been completed. The status of this goal will remain in a monitoring stage through FY2011.

GOAL 2 – Inventory, evaluate, document and implement the most effective and efficient building and development application process from start to finish.

Objectives: To be a minimum of 5% more effective and efficient in processing building and development applications than any other Central Florida government (defined as the cities of Kissimmee and St. Cloud; the counties of Orange, Seminole, Brevard, Lake, Volusia and Polk; and cities within these counties having a population of 50,000+).

1. To accomplish our goal, we must identify relevant benchmarks; inventory and evaluate each building permit and development application process for effectiveness and efficiency; work in conjunction with the IT staff in identification and subsequent integration of the latest technology; process related code amendments if applicable to implement streamlined processes and conduct training sessions with staff and citizens related to new processes.
2. Evidence of success will be dependent on completion of our action steps, selected benchmarks for the various application types, annual customer surveys, inquiries from other governmental agencies on our business processes and expedited processes through code amendments or administrative review.
3. The success of this goal is dependent on technology. Through continued use of the ProjectDox Document Management System, of which operating expenses are funded through the Building Fund #148, whereby building permits and development review applications and associated plans are scanned and routed electronically for staff review, the efficiency of our business processes will improve.

STATUS:

In identifying our relevant benchmarks, staff first developed an existing inventory of procedures with the intent of surveying jurisdictions limited to the procedures identified in the inventory as remaining for the future. Identified jurisdictions were surveyed in October 2009. Appropriate staff members were interviewed and participated in focus groups to accomplish the task of inventorying and evaluating each development application and building permit process for effectiveness and efficiency. Project Managers attended training sessions for proper documentation techniques and oversaw the documentation and inventory process. IT staff assisted Growth Management in identifying how technology could be applied to new business processes. This was accomplished through implementation of ProjectDox (electronic review and processing) for building permits, engineering improvement plans and development application review; web-based SIRE agendas for the Board of Adjustment and Planning Commission; and utilizing Permits Plus and SIRE for staff reports. Code amendments to streamline processes included revising the Home Occupation process to allow for administrative approval; revising electronic message centers for administrative approval; and revising the legal ads and public hearing notices formats. Training sessions were conducted not only with employees but with contractors on the building permit processes and with the Growth Management Task Force for site permitting and development applications. Staff continues to monitor this goal with the anticipation of future code amendments to be presented at a workshop with the Planning Commission in September 2010 with final ordinance adoption by the Board of County Commissioners in late November 2010.

**FUND 001-GENERAL FUND
PLANNING & ZONING**

COST CENTER SUMMARY - (1454):

TRENDS & ISSUES

This cost center reflects the costs associated with Planning and Zoning (P & Z). Created in FY09, P & Z also includes the former cost centers of Planning (1421), Zoning (1431), and Code Enforcement (1432), and also manages the Lynx project (X437001001). In FY11, the GIS Studio (Geographic Information System) is being moved from Community Development Administration (1450) to P & Z along with the 4 FTEs associated with that program. The Neighborhood Cleanup Fund (X302001001) is being closed and its funds are being transferred to Repair & Maintenance due to the increased number of foreclosed homes and the subsequent increase in lot abatement and junk & debris removal costs. The transfer of the passive parks to Community Development brought 1 FTE (Planner) to Planning and Zoning from Parks (7201), and an additional FTE was transferred from Environmental Land Acquisitions (1425) in FY11. This cost center now supports 42 FTEs. The increase in FTEs, health insurance and retirement contributions has led to a 6.8% increase in Personal Services in FY11 despite the 80 hour furlough. Department budget cuts and a reduction to the Lynx contract have resulted in a 10.4% reduction to Operating Expenses. The total budget for Planning and Zoning shows a 4.6% reduction in FY11.

REVENUES

Although Planning and Zoning is primarily supported by the General Fund, this cost center also generates its own revenue from local business taxes, permits and other fees. For FY11, this cost center is projected to bring in over \$1.7 million from these sources.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Other Taxes	0	0	325,000	309,973	-15,027
Permits, Fees & Special Assessments	0	0	921,335	527,105	-394,230
Charges For Services	0	0	681,385	494,753	-186,632
Judgment, Fines & Forfeits	0	0	161,082	246,919	85,837
Miscellaneous Revenues	0	0	150,000	11,487	-138,513
Less 5% Statutory Reduction	0	0	-111,940	-79,512	32,428
Fund Balance	0	0	921,168	0	-921,168
Total Revenues:	\$0	\$0	\$3,048,030	\$1,510,725	-\$1,537,305
<u>Expenditures</u>					
Personal Services	0	0	2,844,515	3,036,945	192,430
Operating Expenses	0	0	5,578,754	5,001,148	-577,606
Total Expenditures:	\$0	\$0	\$8,423,269	\$8,038,093	-\$385,176

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	36.00	42.00	6.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	36.00	42.00	6.00

**FUND 001 - GENERAL FUND
COURT ADMINISTRATION**

COURT ADMINISTRATION

Programs & Services:

Innovations

Teen Court

Drug Court

Juvenile
Alternative
Sanctions

Supervised
Visitation

Foreclosure
Mediation

FUND 001 – GENERAL FUND

COURT ADMINISTRATION

MISSION STATEMENT:

To efficiently and effectively provide comprehensive administrative support to all Judges of the Ninth Judicial Circuit, manage programs and act as a liaison between the Court and the citizens of Osceola County.

FY11 Goals & Objectives:

The overall goal for this office is to provide equal access to citizens seeking services from the Court system of Osceola County, but specifically in the next Fiscal Year the goals and objectives are as follows:

Goal 1 – Develop and Support Alternative Dispute Resolution Methods.

Objective:

1. Mediation Office Expansion

Goal 2 – Promote Responsible Technology and Automated Procedures.

Objective:

1. Automate the filing of all charging affidavits' entering the system

Goal 3 – Improve Public Access.

Objectives:

1. Expand the Children's Visitation Center for the purposes of extending service to families involved in domestic violence.
2. Recruit volunteers for the Children's Visitation Center.
3. Produce informational videos for display in waiting areas to better assist the community.
4. Enhance knowledge of the resources available in the community to better assist litigants seeking services
5. Expand service of the Teen Court Program to include prevention alternatives and services.

FY10 Accomplishments:

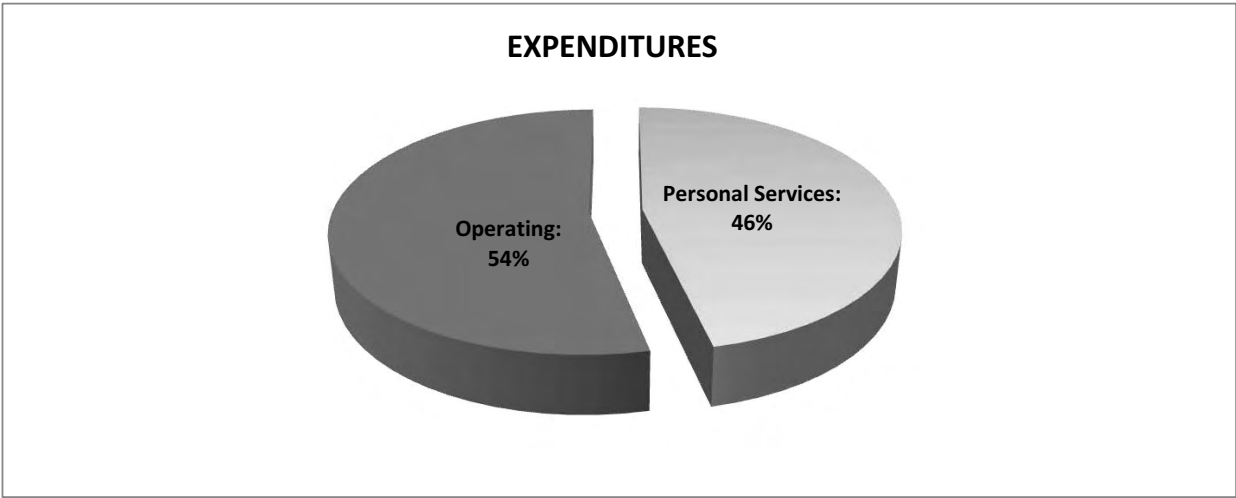
1. Goal: Establish a Foreclosure Mediation program – this has been completed, however we will modify as needed to meet the needs of our citizens.
2. Goal: Develop an in-house training curriculum for the Court's CourtView users – accomplished and will continue to modify as needed in FY11.
3. Goal: Enhance Drug Court Program services to include the Misdemeanor and Dependency Courts – accomplished.

**FUND 001 - GENERAL FUND
COURT ADMINISTRATION INNOVATIONS**

INNOVATIONS
Programs & Services:

Provides
Funding for
Unfunded State
Mandates

Provides
Services for
Family Court



**FUND 001-GENERAL FUND
COURT ADMINISTRATION INNOVATIONS**

COST CENTER SUMMARY - (1510):

TRENDS & ISSUES

The Court Innovations Office was established to offset Court costs, not funded by the State, that would otherwise be funded by the County. This office was established in FY10. In prior years funding was provided for in the Court Administration Office cost center (1511). This office supports 3 FTE's, to provide services to the citizens of Osceola County, which has remained unchanged since FY08. Staff are responsible for all family court matters and a variety of Court and County programs and functions. The FY11 budget increased over the FY10 Adopted Budget due to the appropriation of fund balance within this cost center. In prior years funds were appropriated within the General Fund's reserve.

REVENUES

This Office is self-sufficient. It generates revenue from fees on 25% of every \$65 collected for traffic violations and fund balance. In addition to fees collected, any unspent funds received from the \$65 collected and allocated to the legal aid program in Human Services, Law Library and the Juvenile Alternative Program, must be transferred to this office at the end of each fiscal year. As a participant in the Residential Mortgage Foreclosure Mediation Program, this office will receive \$25 from fees collected on every case filed with the Clerk of Courts.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Expenditures					
Personal Services	0	0	129,798	122,972	-6,826
Operating Expenses	0	0	2,200	141,683	139,483
Total Expenditures:	\$0	\$0	\$131,998	\$264,655	\$132,657

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	3.00	3.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	3.00	3.00	0.00

**FUND 001 - GENERAL FUND
COURT ADMINISTRATION**

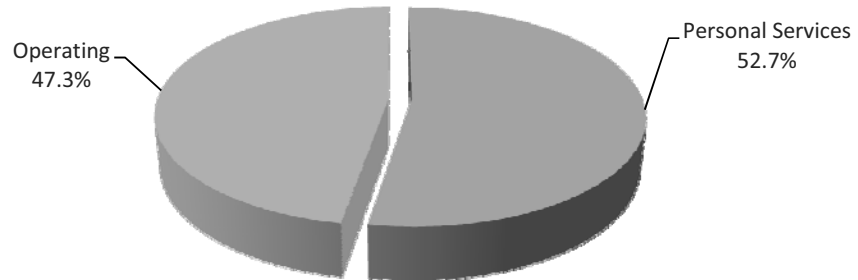
COURT ADMINISTRATION

Programs & Services:

Support all Judges
of the Ninth
Judicial Circuit

Liaison between
the Court and
County Citizens

EXPENDITURES



**FUND 001-GENERAL FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1511):

TRENDS & ISSUES

Court Administration consists of 7 offices (1511-Court Administration; 1510-Innovation; 1515-Teen Court; 1522-Drug Court; 1525-Alternative Sanctions; 1528-Supervised Visitation and 1542-Mediation). These offices provide administrative support to all Judges of the Ninth Judicial Circuit Courts and also supports and manages various programs of non-judicial court functions. Cost center 1518 has been re-established in FY11 to appropriate a budget for the Victims of Crimes Act (VOCA) grant which decreased the expenses allocated in this cost center. The FY11 budget decreased by 70% over the FY10 Adopted Budget, primarily due to the re-allocation of the VOCA grant, including 2 FTEs .

REVENUES

This Office is supported by the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	188,427	236,720	135,409	53,523	-81,886
Operating Expenses	132,480	54,441	199,237	47,964	-151,273
Total Expenditures:	\$320,907	\$291,161	\$334,646	\$101,487	-\$233,159

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	4.00	4.00	3.00	1.00	-2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	4.00	3.00	1.00	-2.00

**FUND 001 - GENERAL FUND
TEEN COURT**

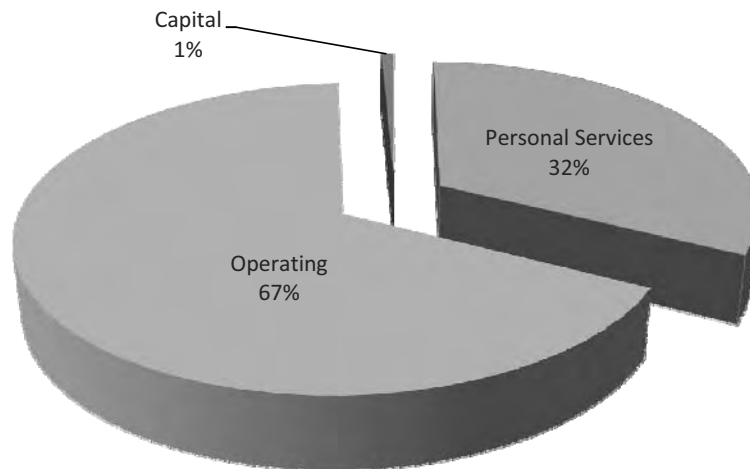
TEEN COURT

Programs & Services:

Trials and Juries
by Teens

Educating
Osceola Youths
with Trials by
Peers

EXPENDITURES



**FUND 001-GENERAL FUND
TEEN COURT**

COST CENTER SUMMARY - (1515):

TRENDS & ISSUES

Teen Court is designed to expedite cases of first-time misdemeanor juvenile offenders. This is a voluntary diversion program from Juvenile Court or school suspension and provides a forum for defendants to be evaluate-d and judged by a jury of their peers. In comparison to the FY10 Adopted Budget, this office increased its Operating budget (Personal Services, Operating and Capital) due to balance forward being appropriated in this cost center. In prior years it was appropriated to the General Fund's reserves account. There has been no changes to FTEs over prior years.

REVENUES

This Office is self-sufficient. Revenues are generated by Court Fees collected monthly under Ordinance # 05-24 and remitted to the Board of County Commissioners. Revenues collected provide jury services as a means of education for teens who have broken the law.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	98,513	110,148	112,601	108,468	-4,133
Operating Expenses	7,865	12,805	13,763	222,851	209,088
Capital Outlay	0	0	3,400	2,400	-1,000
Total Expenditures:	\$106,378	\$122,953	\$129,764	\$333,719	\$203,955

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	2.00	2.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 001 - GENERAL FUND
VICTIMS OF CRIME ACT (VOCA)**

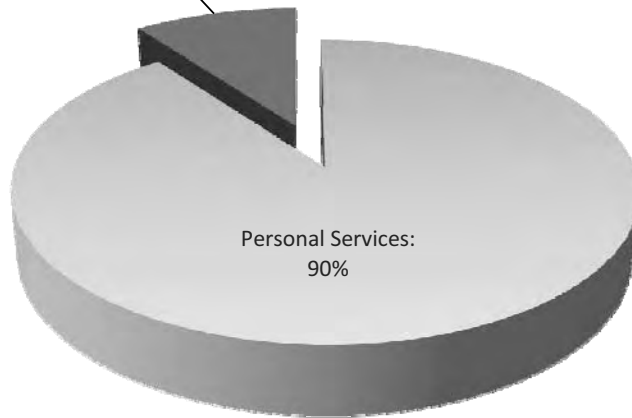
VICTIMS OF CRIME ACT

Programs & Services:

Grant Funding
to Provide
Services to
Victims of
Crimes

EXPENDITURES

Operating:
10%



Personal Services:
90%

**FUND 001-GENERAL FUND
VOCA**

COST CENTER SUMMARY - (1518):

TRENDS & ISSUES

The Victims of Crime Act (VOCA) was enacted in 1984 to provide federal funding to assist state, local and private nonprofit agencies to provide direct services to crime victims. The United States Department of Justice (USDOJ), Office of Justice Programs (OJP) and the Office for Victims of Crime (OVC), provide funds to support the provision of services to victims of crime. Services are defined as those efforts that respond to the emotional and physical needs of crime victims, assist victims of crime to stabilize their lives after a victimization, assist victims to understand and participate in the criminal justice system and provide victims of crime with a measure of safety and security. In FY10 this service was included as part of the Court Administration budget in cost center 1511 through an amendment, but is accounted for separately for FY11.

REVENUES

This Office is funded by grant revenue.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	0	57,923	57,923
Operating Expenses	0	0	0	6,538	6,538
Total Expenditures:	\$0	\$0	\$0	\$64,461	\$64,461

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	1.00	1.00
Part Time:	0.00	0.00	0.00	0.50	0.50
Total Personnel:	0.00	0.00	0.00	1.50	1.50

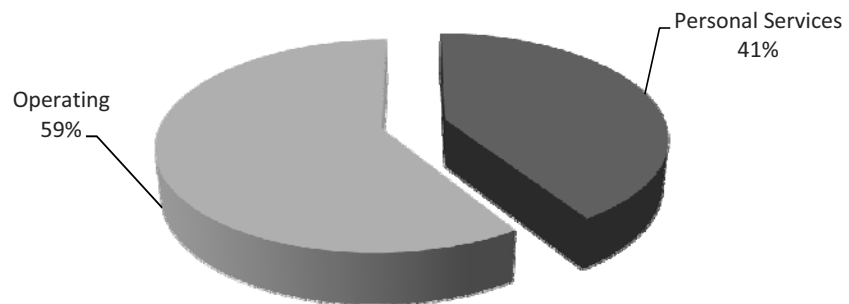
**FUND 001 - GENERAL FUND
DRUG COURT**

DRUG COURT

Programs & Services:

Drug Treatment
Program

EXPENDITURES



**FUND 001-GENERAL FUND
DRUG COURT**

COST CENTER SUMMARY - (1522):

TRENDS & ISSUES

The Drug Court Program is an alternative to incarceration. It is an opportunity for participants to reduce and eventually end, substance abuse and related activities, through the use of strength-based treatment services. The Courts provide review and oversight with consequences for violation of the drug program rules as well as incentives and rewards for compliance. In comparison to the FY10 Adopted Budget, this office decreased its overall Operating budget (Personal Services, Operating and Capital) slightly. FTEs remain unchanged over prior years.

REVENUES

Drug Court is supported by Court fees collected through a special revenue fund, the Drug Abuse Treatment Fund (Fund 103), service fees collected through the Clerk of the Circuit Court and the General Fund, to provide drug treatment services to County residents.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	150,287	164,109	168,760	154,623	-14,137
Operating Expenses	182,618	211,474	209,540	222,602	13,062
Total Expenditures:	\$332,905	\$375,583	\$378,300	\$377,225	-\$1,075

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	3.00	3.00	3.00	3.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.00	3.00	3.00	3.00	0.00

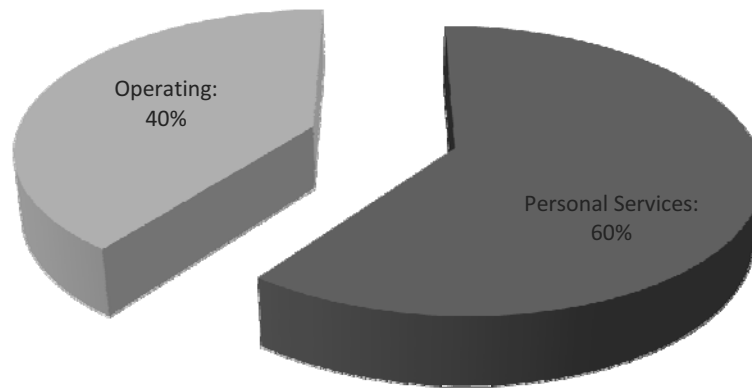
**FUND 001 - GENERAL FUND
ALTERNATIVE SANCTIONS**

ALTERNATIVE SANCTIONS

Programs & Services:

Juvenile
Sanction
Programs

EXPENDITURES



**FUND 001-GENERAL FUND
ALTERNATIVE SANCTIONS**

COST CENTER SUMMARY - (1525):

TRENDS & ISSUES

The Osceola County Alternative Sanctions Program is tasked with coordinating community based alternative sanctions within the Circuit Court, including non-secure detention programs, community service projects and other juvenile sanctions, in order to offer other alternatives and opportunities for youths. In comparison to the FY10 Adopted Budget, the Operating budget (Personal Services, Operating an Capital) increased by 36% in FY11.

REVENUES

This Office is supported by Court fees funded by 25% of every \$65 fee collected by the Clerk of Courts on individuals found guilty of a felony or criminal traffic violation. This Office is also supported by General Fund revenues. In comparison to the FY10 Adopted Budget Court Fees are projected to decrease by 21% in FY11.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	60,532	64,366	59,318	60,501	1,183
Operating Expenses	11,835	9,959	14,367	39,945	25,578
Total Expenditures:	\$72,367	\$74,325	\$73,685	\$100,446	\$26,761

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	1.00	1.00	1.00	1.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	1.00	1.00	1.00	0.00

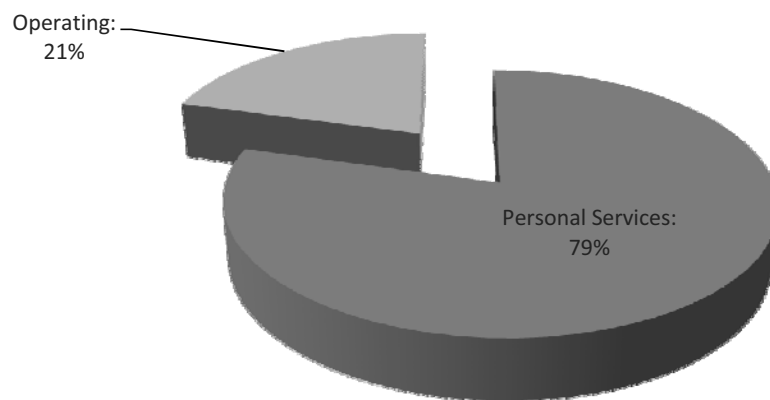
**FUND 001 - GENERAL FUND
SUPERVISED VISITATION**

SUPERVISED VISITATION

Programs & Services:

Provides a Safe
Environment for
Abused Children

EXPENDITURES



**FUND 001-GENERAL FUND
SUPERVISED VISITATION**

COST CENTER SUMMARY - (1528):

TRENDS & ISSUES

This program facilitates and monitors supervised visitation and monitors exchange visits in a safe, secure and comfortable environment for children of domestic violence. This allows them to have an on-going relationship with both parents. In comparison to the FY10 Adopted Budget this Office increased its Operating budget by 2% in FY11 due to administrative costs associated with the County's Internal Service Funds.

REVENUES

This Office is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	97,914	99,877	124,359	113,499	-10,860
Operating Expenses	2,169	10,245	15,535	29,571	14,036
Total Expenditures:	\$100,083	\$110,122	\$139,894	\$143,070	\$3,176

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	0.00	0.00
Part Time:	2.53	2.58	2.80	2.60	-0.20
Total Personnel:	2.53	2.58	2.80	2.60	-0.20

**FUND 001 - GENERAL FUND
MEDIATION**

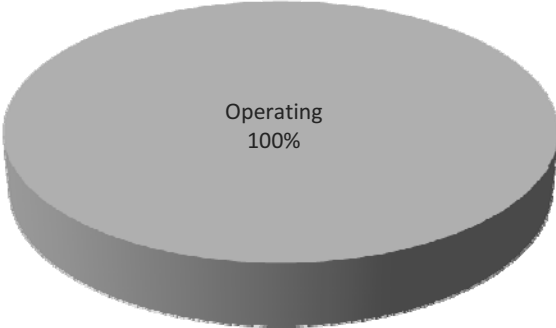
MEDIATION

Programs & Services:

Foreclosure
Mediation

Dispute
Resolution
Services for
Osceola
Residents

EXPENDITURES



Operating
100%

**FUND 001-GENERAL FUND
MEDIATION**

COST CENTER SUMMARY - (1542):

TRENDS & ISSUES

This program provides a process by which a neutral person, the mediator, meets with parties to encourage discussion and resolution of the dispute. Established as a pilot program to assess the need for foreclosure mediation in Osceola County, this program has evolved into a full operational program which will be continued through a Special Revenue Fund. The budget for FY11 is to continue services until cases under the original Administrative Order (#2009-10) are closed out. There are no Personal Services associated with this office in FY11 as staff have been re-allocated to the Special Revenue Fund. Services in the General Fund will be provided by staff in Court Administration. In comparison to the FY 10 Adopted Budget the overall Operating budget (Personal Services, Operating and Capital) decreased by 16% in FY11.

REVENUES

Funding for this office is due to Administrative Order #2009-10 which provides for a one-time non-refundable administrative fee in the amount of \$50.00 per case. Funds are collected by the Osceola County Clerk of the Court and remitted to the Board of County Commissioners. In FY11 revenue is based solely on balance forward as funding for this program will be provided through a Special Revenue Fund.

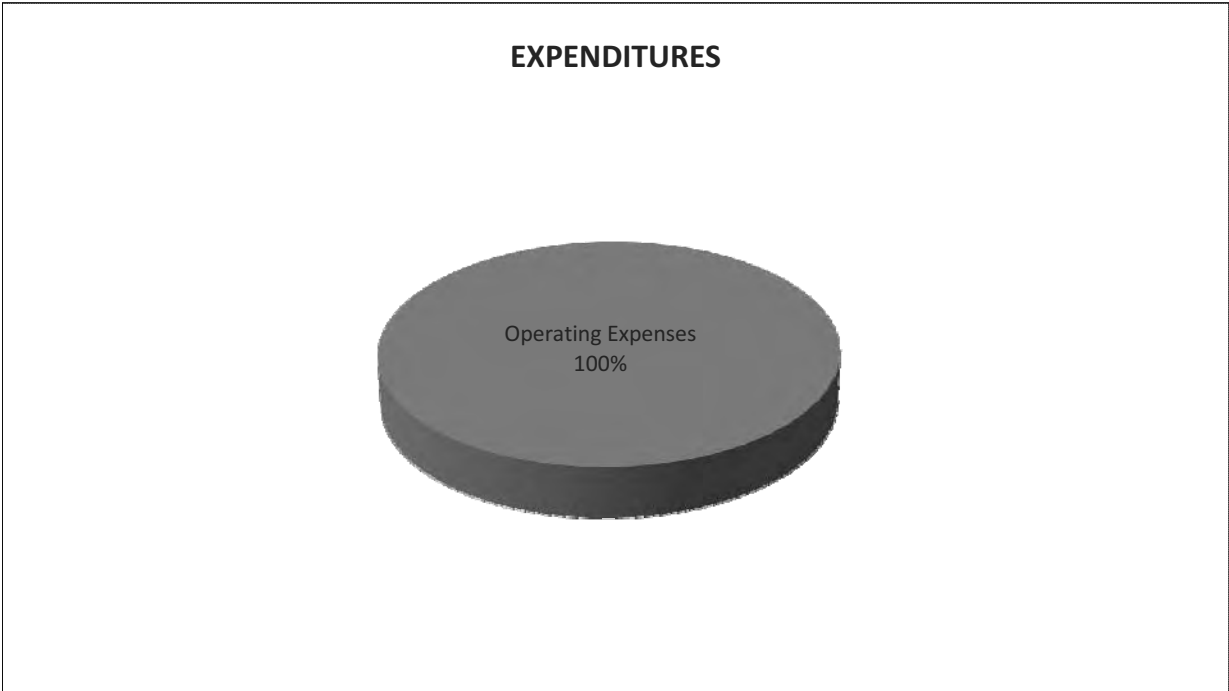
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	44,298	0	-44,298
Operating Expenses	9,431	3,950	19,346	53,503	34,157
Capital Outlay	5,804	0	0	0	0
Total Expenditures:	\$15,235	\$3,950	\$63,644	\$53,503	-\$10,141

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	0.00	0.00
Part Time:	0.00	0.00	1.00	0.00	-1.00
Total Personnel:	0.00	0.00	1.00	0.00	-1.00

**FUND 001 - GENERAL FUND
TRAFFIC EDUCATION**

TRAFFIC EDUCATION
Programs & Services:

Traffic Education
Programs



**FUND 001-GENERAL FUND
TRAFFIC EDUCATION (DORI SLOSBERG)**

COST CENTER SUMMARY - (1541):

TRENDS & ISSUES

Per Ordinance 03-01 the County collects an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. Funds are collected by the Clerk of the Circuit Court and remitted to the County within 10 days after the end of each calendar month. Funds are used for direct educational expenses and cannot be used for administrative expenses. Funds are requested by the School Board on an annual basis.

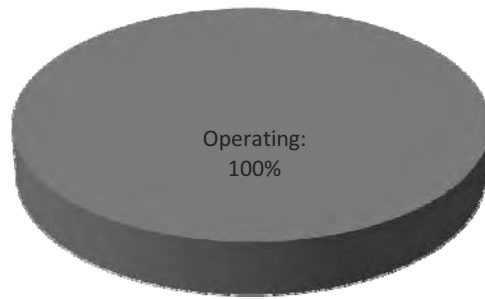
REVENUES

This cost center is supported by Court Fees and Fund Balance.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	319,022	293,452	190,000	355,123	165,123
Total Expenditures:	\$319,022	\$293,452	\$190,000	\$355,123	\$165,123

**FUND 001 - GENERAL FUND
STATE ATTORNEY**

EXPENDITURES



**FUND 001-GENERAL FUND
STATE ATTORNEY**

COST CENTER SUMMARY - (1551):

TRENDS & ISSUES

The ultimate goal of the State Attorney's Office is to seek justice for the citizens of Osceola County and Orange County through the successful prosecution of criminal cases. This Office is funded by State appropriation and County funds as specified in section 29.008, Florida Statutes. The budget below reflects funding for communication services which represents a decrease of 18% over the FY10 Adopted Budget. This Office's goals and objectives are outlined in the Special Revenue section of this book in Fund 130-Court Technology Fund.

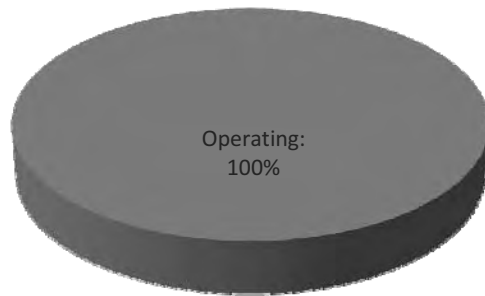
REVENUES

This Office is funded by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	766	1,075	1,025	840	-185
Total Expenditures:	\$766	\$1,075	\$1,025	\$840	-\$185

**FUND 001 - GENERAL FUND
PUBLIC DEFENDER**

EXPENDITURES



**FUND 001-GENERAL FUND
PUBLIC DEFENDER**

COST CENTER SUMMARY - (1561):

TRENDS & ISSUES

The Public Defender's office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. The County is obligated to cover costs associated with the facility, maintenance, utilities, security and communications services of this office per Florida Statute 29.008. The budget below reflects funding for communication services and other Operating expenses which represents a decrease of 13% over the FY10 Adopted Budget. This Office's goals and objectives are outlined in the Special Revenue section of this book in Fund 130-Court Technology Fund.

REVENUES

This Office is funded by General Fund revenues.

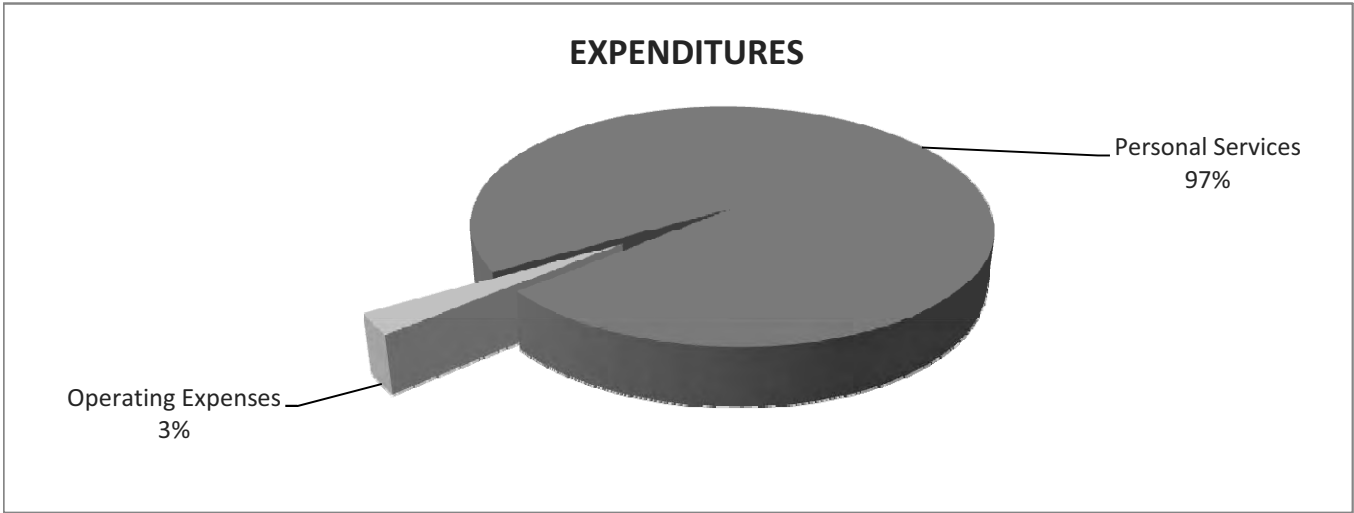
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	4,428	9,615	8,029	7,000	-1,029
Total Expenditures:	\$4,428	\$9,615	\$8,029	\$7,000	-\$1,029

**FUND 001 - GENERAL FUND
INFORMATION TECHNOLOGY**

INFORMATION TECHNOLOGY
Programs & Services:

PC Desktop Support

Network and
Systems
Operations



FUND 001 – GENERAL FUND
OFFICE OF INFORMATION TECHNOLOGY

MISSION STATEMENT:

To provide exceptional service to our stakeholders (citizens, entities and County departments) through the areas of budget, information technology, procurement and special assessments.

1711

Goal 1 – Policies and Procedures Improvements.

Objectives:

1. Formalize Project Management Lifecycle.
2. Improve Customer Service/Communications Plan.

Goal 2 – Develop Strategic Plans.

1. Provide 10 training sessions on OMB Policies & Procedures by 9/30/2011.
2. Increase usage of the OMB SharePoint calendar to inform departments of upcoming events.
3. Maintain internal customer satisfaction at 90% with OMB services.

1799

Goal 1 – Integrated Financial System Improvements

1. Implement Project Allocation Module
2. Implement Electronic Invoicing

Goal 2 – Countywide Network

1. Upgrade Exchange Email System

Goal 3 – Countywide Communications

1. Audit Existing Telecommunications Network
2. Establish Consolidated Billing Account
3. Replace Existing Phone System at Road & Bridge Complex with VOIP

FY10 Accomplishments

1. Closed 26,588 Service Desk Tickets.
2. Reduced operating expenses by over \$130,000
3. Deployed new version of Osceola.org, the Board of County Commissioners' main website.
4. Upgraded integrated financial application.
5. Implemented Auto Docketing system for the Courts.
6. Introduced Authorized Requestor Program to reduce redundant or unauthorized service requests.

**FUND 001-GENERAL FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1711):

TRENDS & ISSUES

The Information Technology office is composed of teams who work on application development, network, and system operations and help desk support/training. In addition, the office ensures the integrity and security of the information stored and processed on the County's computer network. The FY 11 budget has been reduced by 14.8% from FY10. Operating Expenses have been reduced 60.9% as a result of department budget cuts. This cost center supports 28.6 FTEs, 2 FTEs fewer than FY10 due to the elimination of vacant positions. Personal Services have decreased 10.4% in FY11 due to the FTE reductions, the 80 hour furlough and updated benefit rates and employee health plan selections. Capital Outlay has been reduced 100% in FY11.

REVENUES

This office is not a revenue producing office, therefore, is supported by the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	2,776,519	3,004,553	2,739,286	2,454,124	-285,162
Operating Expenses	181,042	204,314	175,812	68,731	-107,081
Capital Outlay	23,433	13,167	47,500	0	-47,500
Total Expenditures:	\$2,980,994	\$3,222,034	\$2,962,598	\$2,522,855	-\$439,743

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	35.00	34.60	30.60	28.60	-2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	35.00	34.60	30.60	28.60	-2.00

**FUND 001 - GENERAL FUND
INFORMATION TECHNOLOGY**

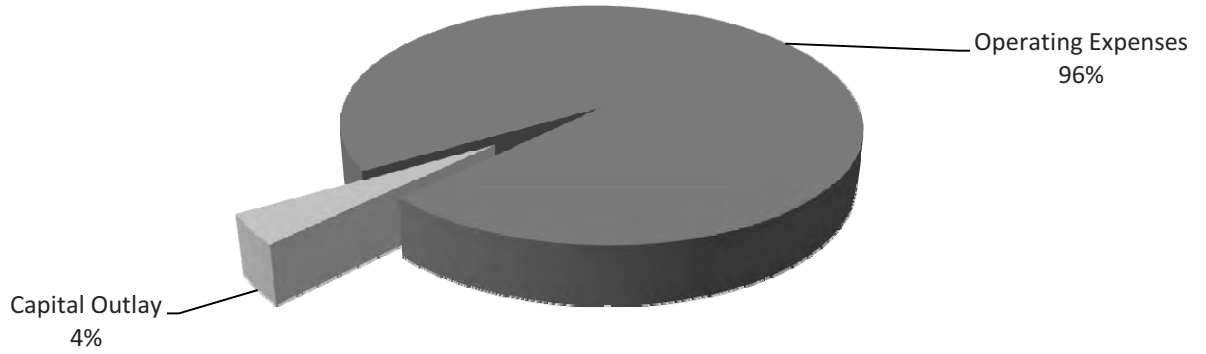
COUNTYWIDE COMPUTER PROJECT SUPPORT

Programs & Services:

Countywide
Communications

Countywide
Systems
Operations

EXPENDITURES



**FUND 001-GENERAL FUND
COUNTYWIDE COMPUTER PROJECT SUPPORT**

COST CENTER SUMMARY - (1799):

TRENDS & ISSUES

The Countywide Computer Project Support cost center tracks costs associated with application development, network, system operations, and hardware and software maintenance for all departments within the County. This cost center does not support any FTEs, only operating costs associated with the above mentioned services. The FY11 budget has been reduced by 18.6% from FY10 through department budget cuts across all projects.

REVENUES

This office is not a revenue producing office, therefore, is supported by the General Fund. Several projects within this cost center have balances that are carried forward annually; however, these balances are being spent down as project phases are completed.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	2,482,274	2,850,877	2,564,947	1,939,378	-625,569
Capital Outlay	317,718	608,563	60,000	79,000	19,000
Total Expenditures:	\$2,799,992	\$3,459,440	\$2,624,947	\$2,018,378	-\$606,569

**FUND 001 - GENERAL FUND
COMMISSION AUDITOR**

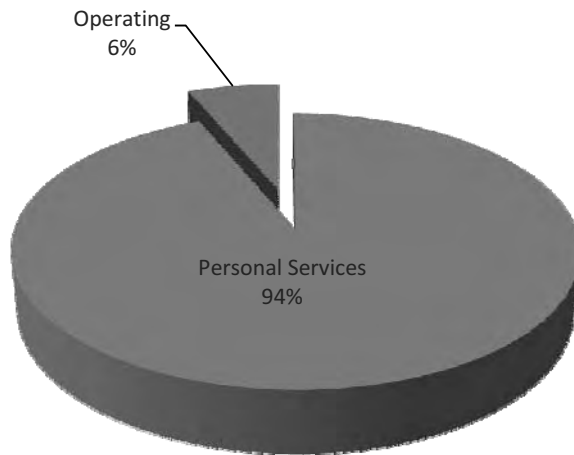
COMMISSION AUDITOR

Programs & Services:

Administer
Internal and
External Audits

Safeguard Public
Resources

EXPENDITURES



FUND 001 – General Fund

COMMISSION AUDITOR

MISSION STATEMENT:

To provide meaningful, independent and objective audit services and management support by examining and evaluating County operations, contractors and related agencies in order to safeguard County assets and promote maximum accountability, efficiency and effectiveness through audits and other services.

VISION:

To promote positive change throughout County operations while ensuring that public resources are used effectively, efficiently and economically.

SCOPE:

To ensure that accurate conclusions may be reached and recommended corrective action may be taken, the Office will obtain a full understanding of all County agencies, services or contracts reviewed.

FY11 Goals:

To determine that County resources are being applied efficiently, economically and effectively to achieve the purposes for which the scarce resources were allocated.

Goals

1. Strive to complete 90% of our audit plan each year and report information to the Board of County Commissioners.
2. Strive to have 95% of our recommendations implemented within 18-months.
3. Strive to recover \$300,000 in County revenues.
4. Strive to recommend cost savings of \$1 million through audits and reviews.
5. Strive to recover \$1,000,000 in delinquent Tourist Development taxes.
6. Strive to register 300 unregistered short-term rental properties.
7. Strive to receive 90% positive satisfaction from our customers.

Accomplishments for FY2010

1. Completed or began 90% of the audits or reviews in the audit plan.
2. County agencies implemented 90% of our recommendations within 18-months.
3. Recovered \$300,000 in County revenues through audits and reviews.
4. Recommended reducing over funded Workers' Compensation Reserves of \$1.4 million
5. Recovered over \$1.4 million in delinquent Tourist Development taxes
6. Registered 201 unregistered short-term rental properties.
7. Received 100% positive satisfaction from our customers.
8. Customer satisfaction at 90% with OMB services – ongoing.

**FUND 001-GENERAL FUND
COMMISSION AUDITOR**

COST CENTER SUMMARY - (1811):

TRENDS & ISSUES

The Commission Auditor's office is one of three charter offices in the County. It consists of three cost centers (1811-Auditor; 1812-TDC Audit and 1813-TDT Enforcement & Compliance). All cost centers reflect expenditures to support the mission of the Auditor's office which is to provide an independent and objective review of operations that are designed to add value to the governance process. This Office reduced its Operating budget (Personal Services, Operating and Capital) by 2% compared to the FY10 Adopted Budget due to the implementation of the Countywide 80-hour furlough. The Commission Auditor's office is primarily supported by General Fund revenues to provide services to offices within the Board of County Commissioners. However, staff also provide services to offices funded by Tourist Development Taxes. Staff are split funded at year-end to offset funding provided by the General Fund.

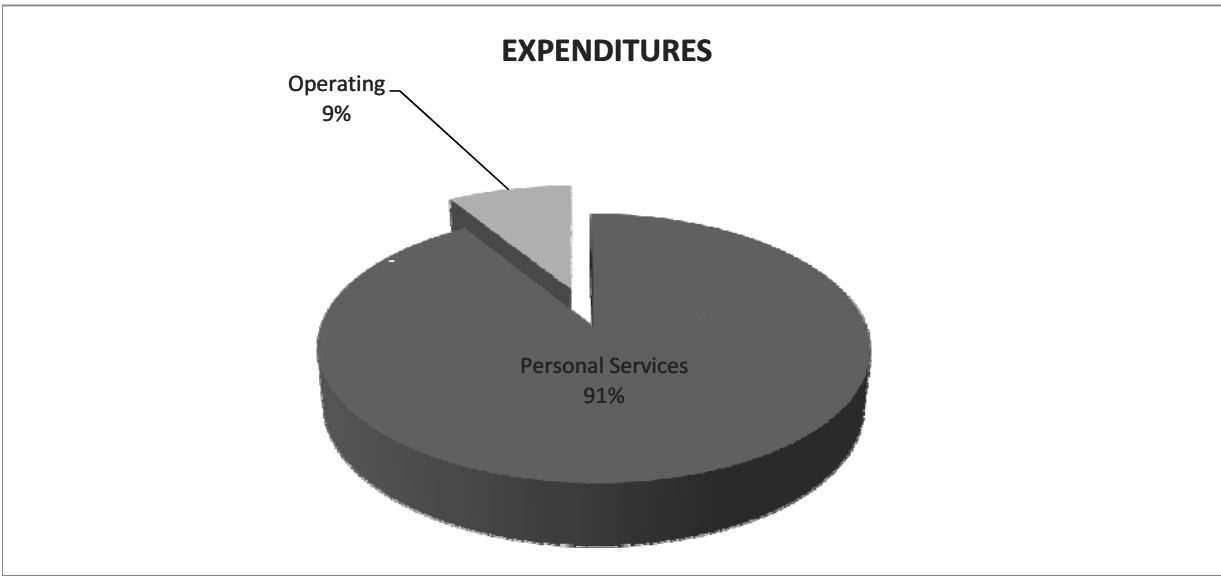
REVENUES

The Commission Auditor's office is primarily supported by General Fund revenues to provide services to offices within the Board of County Commissioners. However, staff also provides services to offices funded by Tourist Development Taxes which offsets general funding.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	350,874	501,906	443,328	432,391	-10,937
Operating Expenses	21,572	98,677	26,366	29,113	2,747
Capital Outlay	7,500	0	0	0	0
Total Expenditures:	\$379,946	\$600,583	\$469,694	\$461,504	-\$8,190

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	5.00	5.00	4.00	4.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	5.00	5.00	4.00	4.00	0.00

FUND 001 - GENERAL FUND
TDC AUDIT



**FUND 001-GENERAL FUND
TDC AUDIT**

COST CENTER SUMMARY - (1812):

TRENDS & ISSUES

TDC Audit is a service within the Commission Auditor's office. Expenditures are associated with the performance of audits of local businesses to determine compliance with County Ordinances. The Operating budget (Personal Services, Operating and Capital) was reduced by 30% compared to the FY10 Adopted Budget due to the Countywide 80-hour furlough and this Office's commitment to budgeting according to prior trends. During the 1st Amendment to the FY10 Adopted Budget this office reduced its FTEs by 1, from 3 to 2, which is reflected in the Personnel chart below.

REVENUES

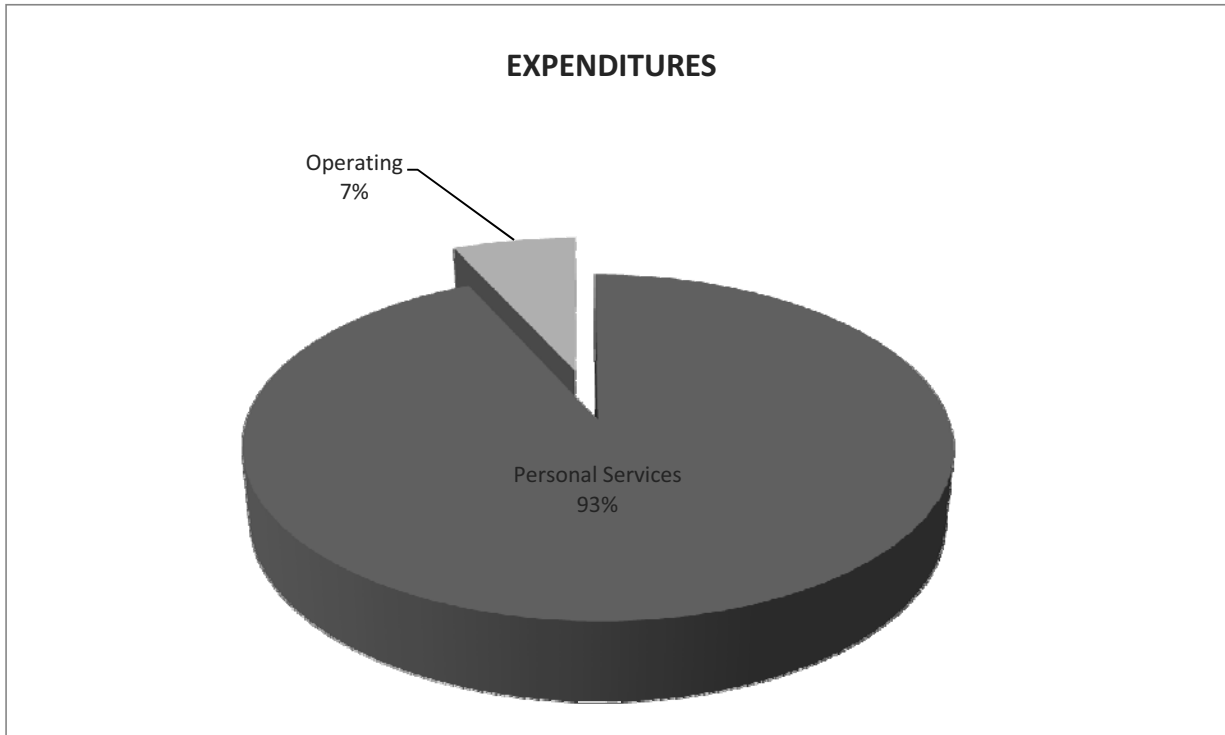
This service is funded by 1.5% of Tourist Development Taxes.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	316,406	259,853	248,908	167,292	-81,616
Operating Expenses	12,741	10,684	13,049	16,145	3,096
Capital Outlay	3,185	0	0	0	0
Total Expenditures:	\$332,332	\$270,537	\$261,957	\$183,437	-\$78,520

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	3.00	3.00	3.00	2.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.00	3.00	3.00	2.00	-1.00

FUND 001 - GENERAL FUND
TDT ENFORCEMENT AND COMPLIANCE



**FUND 001-GENERAL FUND
TDT ENFORCEMENT AND COMPLIANCE**

COST CENTER SUMMARY (1813):

TRENDS & ISSUES

TDT Enforcement is a service within the Commission Auditor's office. Expenditures associated with this office support the day to day operation of the enforcement of Tourist Development taxes. The Operating budget (Personal Services, Operating and Capital) was increased by 5% compared to the FY10 Adopted Budget due to overhead expenses associated with the County's Internal Service Funds and property and liability insurances. Although there are no changes to the number of FTEs over prior year, Personal Services increased by 1% due to an adjustment to worker's compensation.

REVENUES

This service is funded by 1.5% of Tourist Development Taxes.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	179,743	191,664	194,624	196,476	1,852
Operating Expenses	4,179	6,694	5,740	14,253	8,513
Capital Outlay	3,750	0	0	0	0
Total Expenditures:	\$187,672	\$198,358	\$200,364	\$210,729	\$10,365

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	3.00	3.00	3.00	3.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.00	3.00	3.00	3.00	0.00

**FUND 001 - GENERAL FUND
CORRECTIONS EXECUTIVE**

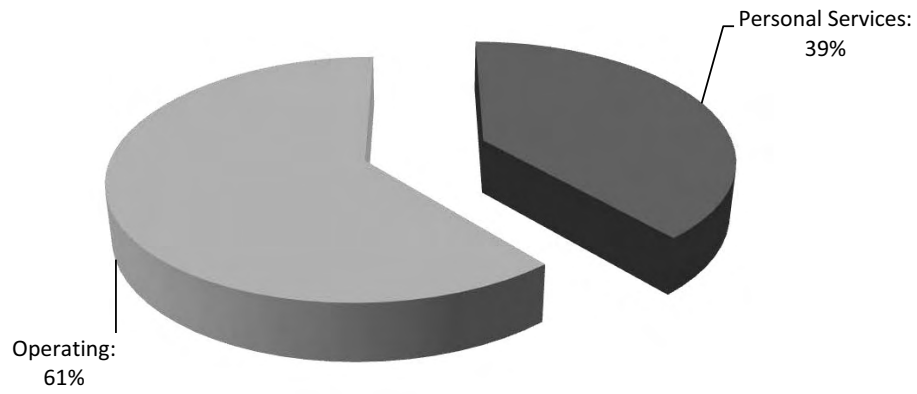
CORRECTIONS EXECUTIVE

Programs & Services:

Department
leadership

Fiscal Division

EXPENDITURES



**FUND 001 - GENERAL FUND
CORRECTIONS EXECUTIVE**

MISSION STATEMENT:

Provide a safe, secure and humane environment for the public, staff, and those requiring detention or supervision in Osceola County.

FY11 Goals & Objectives:

The overall goal for these initiatives are to address Osceola County Jail overcrowding, but specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Reduce recidivism rate of incarcerated individuals in the Osceola County Jail by 15% over the next five years.

Objectives:

1. Develop the means to accurately identify the current recidivism rate in the Osceola County Jail.
2. Identify effective educational programs and training initiative through a demographic study of the area in order to ensure employment opportunities and placement.
3. Implement the recommended educational programs and training initiatives.
4. Evaluate and modify the program to ensure that targets are being met in order to achieve annual and five year goals.

GOAL 2 - Reduce and maintain the average daily inmate population at the Osceola County Jail by 10% in the first year.

Objectives:

1. Identify viable alternatives to incarceration programs.
2. Establish eligibility criteria for program participants.
3. Implement selected alternatives programs.
4. Evaluate and modify the program to ensure that targets are being met in order to achieve annual goal.
5. Aggressively manage inmate for appropriate placement

GOAL 3 - Establish drug testing for all Corrections' employees.

1. Create an atmosphere of safety for the public, staff and inmates.

**FUND 001-GENERAL FUND
CORRECTIONS EXECUTIVE**

COST CENTER SUMMARY - (2101):

TRENDS & ISSUES

The Corrections Chief, Deputy Chief, Planning Specialist, Fiscal Division, and supporting staff are in this cost center. The Executive staff sets the overall goals for all Divisions under the Osceola County Corrections umbrella. This cost center also oversees all of the Corrections Department's contracts. Created in FY10 as part of a departmental reorganization resulted in no historical information prior to FY10. The number of FTEs in the cost center is increasing due to moving 2 FTEs in from Corrections Administration. Operating is decreasing by 16% as the result of a new inmate food service contract and overall this cost center's budget is reduced by 10%.

REVENUES

The department is mainly supported by General Fund revenues. However, revenues to the General Fund are generated from charges for phone services to inmates and from copying and print shop services for County departments. Also, the department contributes revenues to the fund from court fees.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	1,023,485	1,088,699	65,214
Operating Expenses	0	0	2,045,579	1,720,649	-324,930
Capital Outlay	0	0	50,000	0	-50,000
Total Expenditures:	\$0	\$0	\$3,119,064	\$2,809,348	-\$309,716

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	13.00	15.00	2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	13.00	15.00	2.00

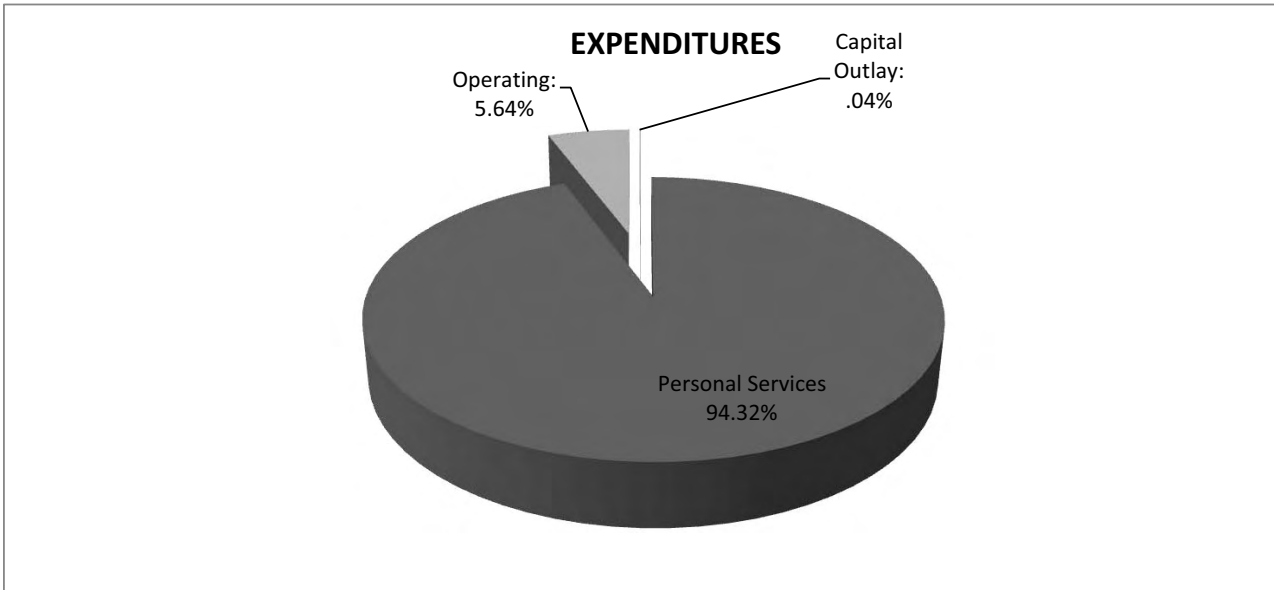
**FUND 001 - GENERAL FUND
CORRECTIONS OPERATIONS**

CORRECTIONS OPERATIONS
Programs & Services:

Booking

Central Processing
Unit

Classification Unit



FUND 001 - GENERAL FUND CORRECTIONS OPERATIONS

MISSION STATEMENT:

To process each inmate into the Osceola County Corrections Department in a safe and proficient manner. To House each inmate in a safe and proper environment. To manage each case and ensure each inmate serves only the time in our facility as directed by law. To be good stewards of the responsibilities entrusted us by the citizens of Osceola County.

FY11 Goals & Objectives:

In the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - To move the classification unit to 12/7 coverage.

Objectives:

1. Complete a more thorough initial classification during the booking process to enhance security, and officer and inmate safety.
2. Completely centralize inmate movement with classification to reduce the risk of housing errors based on custody or separation issues.

GOAL 2 - Fully automate the booking process to achieve improvements through accuracy and accountability, and cost savings results to the County through a reduction of paper and hours spent completing tasks both manually and through the computer.

Objectives:

1. Continue to work with the County Information Technology (IT) Department to maximize technology currently available to eliminate as much paperwork as possible.
2. Continue to work with IT to complete the business process review to help ensure working with the most adequate inmate management system available to the department.
3. Continue to cultivate staff participation by empowering them to research and suggest different ways of completing the booking process using available technology.

GOAL 3 - Reduce errors related to inmate release.

Objectives:

1. Assess the staff and functions to ensure appropriate workload capacity.
2. Continue to define and document each function of the unit by creating a manual for staff. This will greatly enhance the training process as well as create a greater opportunity for consistency between staff and shifts.
3. Continue to visit other agencies to further the department's knowledge and expand its vision of possibilities.

FY10 Accomplishments:

1. Policy and Procedures review to mirror practice is in progress. Staff input required and other departments involved.
2. Secondary Live Scan Installation.
3. Completion of various projects (example CPU and Classification floors, CPU desks, Booking Corporals area, Booking KIOSK, Rapid ID.)
4. Decrease in booking related UOFs.
5. Staff input/suggestions have increased.
6. Fingerprint card issues have improved, communications with FDLE and S.O. is constant and critical in continual improvement.
7. Booking process forms fully completed, initialed and with staff ID number has improved.
8. Implementation of tracking system of inmates OUT of County, ICE HOLDS, sentenced to DOC, etc.

9. Communications amongst shifts has increased via email reference equipment malfunction or other related issues.
10. Inoperable equipment removed and equipment tagged with visible serial number for easier reporting.
11. Unclaimed property build up has improved.
12. Bi-weekly check of inmate property boxes conducted to ensure all property is stored appropriately (this has minimized loss of property reports or allegations of lost property during the release process).
13. Implementation of the booking wax crew and daily cleanliness check list.
14. Key control in progress of enhancement.

**FUND 001-GENERAL FUND
CORRECTIONS OPERATIONS**

COST CENTER SUMMARY - (2102):
TRENDS & ISSUES

The Operations Division is responsible for the initial processing of inmates as they enter the County's Corrections system. The booking process handles the physical aspect with property inventory and storage, fingerprint identification, medical screening and arrest report processing. The Central Processing Unit is responsible for all arrest data entry as well as updating information received from the courts. The Classification Unit reviews every inmate to determine proper custody and housing placement. The number of FTEs have in increased by 5 FTEs from the FY10 adopted budget due to these positions moving from the Administration cost center. Operating is increasing by 37% due to increases in Property & Liability insurance, as well as the addition of overhead associated with administering the County's benefits programs. Previously, these costs were included in the total rate applied in Personal Services.

REVENUES

The cost center is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	933	5,157,712	5,435,586	277,874
Operating Expenses	0	0	236,402	324,783	88,381
Capital Outlay	0	0	29,205	2,403	-26,802
Total Expenditures:	\$0	\$933	\$5,423,319	\$5,762,772	\$339,453

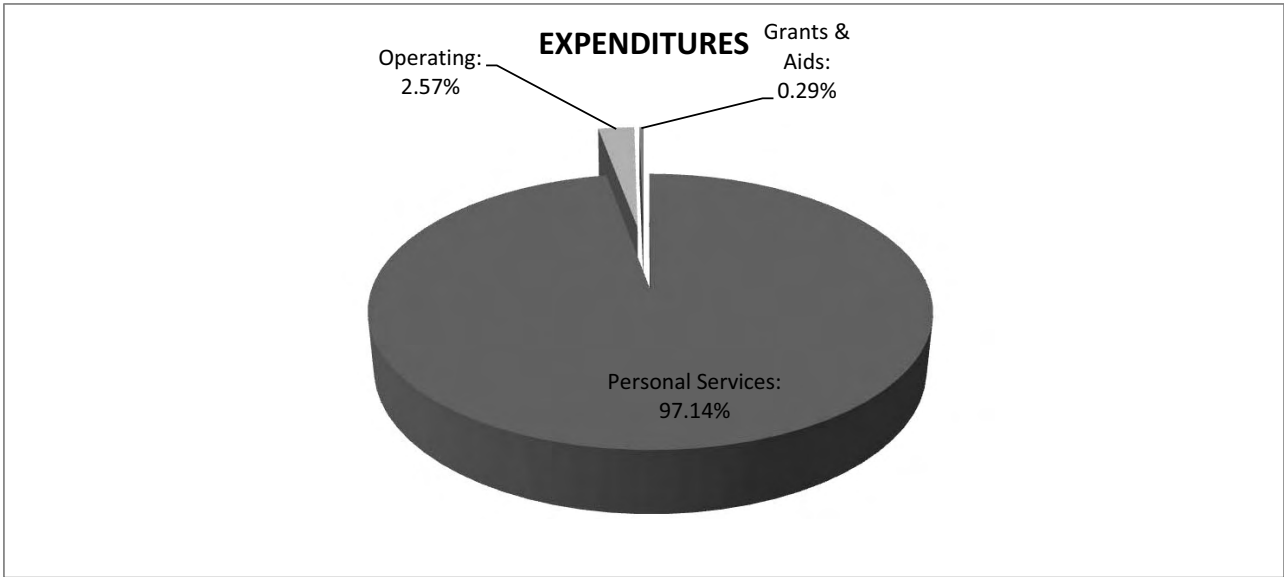
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	83.00	88.00	5.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	83.00	88.00	5.00

**FUND 001 - GENERAL FUND
CORRECTIONS SECURITY**

CORRECTIONS SECURITY
Programs & Services:

Housing inmates

Staff and Visitors
safety



FUND 001 - GENERAL FUND CORRECTIONS SECURITY

MISSION STATEMENT:

To provide a safe, secure and humane environment for the public, staff and those requiring detention or supervision in Osceola County.

FY11 Goals & Objectives:

The overall goal for the Corrections Department security division is public safety, but specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - To provide a continuum of sound correctional practices which promotes public safety.

Objectives:

1. Hold offenders accountable, and improve their ability to coexist and lawfully comply with facility regulations while in custody.
2. Reduce recidivism through effective referrals and in custody program supervision.

GOAL 2 - Offer and make available to correctional staff, appropriate and necessary training.

Objectives:

1. Reduce staff assaults and promote technical and tactical expertise in their fields.
2. Acquire accreditation from nationally recognized organizations acknowledging our department's commitment to excellence.

GOAL 3 - Increase overall jail security through electronic and operational means.

Objectives:

1. Prevent jail escapes and introduction of contraband.
2. Monitor staff safety and inmate activities.
3. Assess the classifying of inmates to ensure proper housing.
4. Random drug test of inmates to ensure a safe and secure environment.

**FUND 001-GENERAL FUND
CORRECTIONS SECURITY**

COST CENTER SUMMARY - (2103):

TRENDS & ISSUES

The Osceola County Corrections Department jail security division is tasked with housing both pre- and post-sentenced adult inmates as well as pre- and post-sentenced juvenile inmates being tried as adults. Custody classifications range from minimum to maximum-security and high risk. The number of FTEs in this cost center for FY11 is the same as the FY10 adopted budget. Although the 80 hour furlough is being implemented, Personal Services is still increasing due to increases in the overtime budget and the State of Florida's retirement rate for special risk employees. Operating is decreasing by 37% for FY11 resulting from a reduction in Property & Liability insurance assessed to this office.

REVENUES

Although some grant revenue is received in this cost center, this program is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	3,441	11,750,750	12,348,327	597,577
Operating Expenses	0	0	514,256	326,513	-187,743
Capital Outlay	0	0	16,275	0	-16,275
Grants and Aids	0	0	0	37,200	37,200
Total Expenditures:	\$0	\$3,441	\$12,281,281	\$12,712,040	\$430,759

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	189.00	189.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	189.00	189.00	0.00

**FUND 001 - GENERAL FUND
CORRECTIONS ADMINISTRATION**

CORRECTIONS ADMINISTRATION
Programs & Services:

Training and recreation

Court Holding and transportation

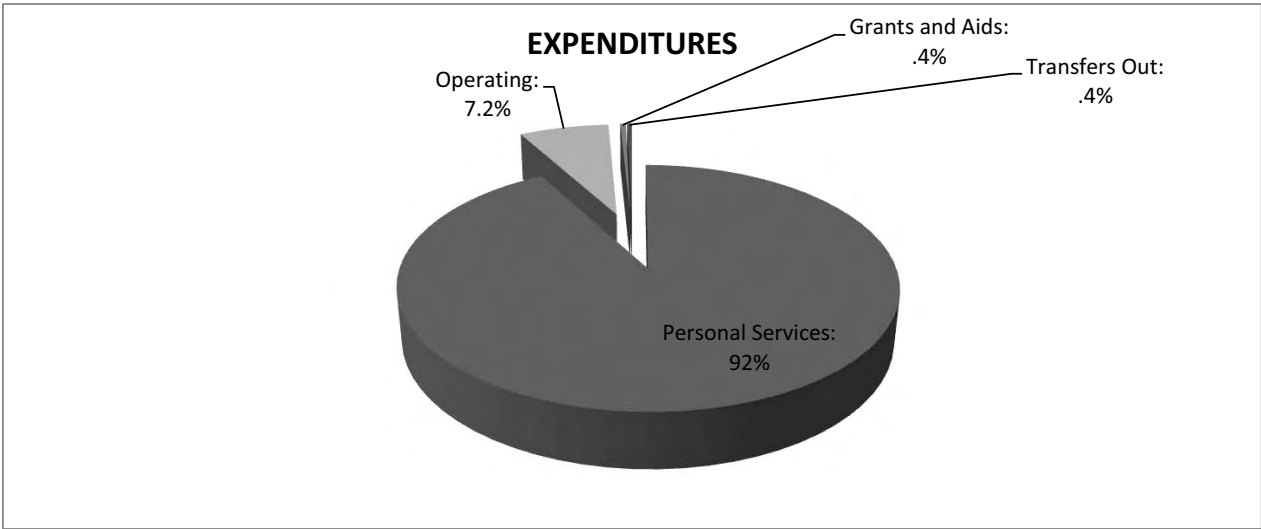
Key Control and armory

Narcotic K-9 Team

Inmate Programs and Library

Chaplaincy Services and visitation

Laundry and Mailroom



**FUND 001 - GENERAL FUND
CORRECTIONS ADMINISTRATION**

MISSION STATEMENT:

The Administration Division supports the Corrections Department's overall mission by developing and maintaining a professional staff, maintaining effective custody and control of inmates, properly caring for all inmates, assisting the judicial system, and administering inmate programs in a manner consistent with legal requirements.

FY11 Goals & Objectives:

The overall goal for this division is to support the every day function of services required throughout the facility but specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - To develop and support staff through training, and maintenance of high employment standards.

Objectives:

1. Develop a training schedule that accommodates staff needs.
2. Increase the use of e-training modules to create an alternative to the classroom setting.
3. Establish a succession plan to develop all Corrections staff.

GOAL 2 - To improve effectiveness and consistency of facility operations with respect to matters of health, safety, security, and program services.

Objectives:

1. Obtain national accreditation status through the American Correctional Association.
2. Maintain accreditation status with Florida Correctional Association and National Commission on Correctional Healthcare.

GOAL 3 - To provide a safer environment for employees, inmates and visitors.

Objectives:

1. Establish a Canine Unit to conduct contraband interdictions and targeted searches in and around the jail, courthouse and other areas as needed.
2. Establish a team of certified Fire, Safety and Sanitation Inspectors.

GOAL 4 - To reduce incarceration costs and help protect society from costs associated with crime.

Objectives:

1. Develop an inmate road crew to facilitate cleaning and maintenance for other County Departments.
2. Increase inmate participation in community service program.

FY10 Accomplishments:

1. Developed a new proficiency based FTO program which included FTO manuals and guidelines for Civilian Techs, Correction Clerks and Certified Officers.
2. Conducted a security equipment inventory of the entire facility to include Animal Shelter and Court Holding. This is done in order to hold officers accountable for restraints, handcuffs & all issued keys and any other agency issued equipment. Created a new computer accountability log for tracking all assigned equipment in all areas of the department.
3. The purchase and implementation of the new Power DMS training module, and Power DMS Alert System. These modules were purchased to facilitate training classes on line and to developing a tracking and report matrix. This purchase will not only pay for itself but will also give the department the ability to reduce the training week by one day therefore having a continuous savings for its existence.

4. K-9 Unit has been implemented under the Training Division with 2 K-9 Officers and Canines which will take full effect by April 30, 2010.
5. K-9 operational procedures and Post Orders were developed.
6. Tactical Teams will begin joining the Training Division in Phase 2 with one position, 11 additional tactical members in phase 3.
7. Tools and sensitive items Control Officer was implemented. This was necessary to have complete accountability of all standard and dangerous tools within the department.
8. Key Control Officer was implemented under the Training Division. This was necessary to have complete accountability of key issues, key classes, i.e. restricted, emergency, and active keys.
9. Created new Power Point Presentations for our 2010 Training year which consists of 35 weeks of 32 hr block in-house training reducing the training week by one day.
10. Revised, coordinated and facilitated the 2009/2010 promotional process.
11. Updated training data base.
12. Implemented training classes, which are held during shift briefings, on topics that include High Risk Escorts, Front Lobby Officer Relief, etc. These trainings are geared towards topics to assist staff in conducting their everyday job duties and as refreshers for those who are in need.
13. Implemented "Hot Topic" handouts that are delivered to all shifts during shift briefings. These contain helpful material such as Sexual Harassment on the Job, Hurricane Preparedness, Hazardous Materials/Personal Protective Equipment, etc. The topics may or may not assist staff in conducting their everyday job duties but are generally helpful all around.
14. Ongoing and updating various policies, procedures and post orders.
15. **In progress-** A Field Training Program for Supervisors is being implemented to ensure all supervisory staff receives training at their current level of supervision. Once promoted to a higher level of supervision, the supervisor will receive training that corresponds with the new position's responsibilities/duties.
16. Power DMS training module was facilitated with the development of 33 classes and tests to accompany the training.
17. Grouping staff members into the Training Module of Power DMS so that "grouped" staff members can receive the required training specifically assigned for their job assignment, i.e. medical staff receiving training specifically assigned to medical personnel, etc.
18. Created "Table Top" Emergency Training Exercises for supervisory level staff members to enhance their skills and knowledge in case an emergency situation arises. Training includes, but is not limited to, hurricane preparedness, hostage situations, escape, fire, riot, disturbance and staff strike.
19. Created Mock Training Exercises for all staff to enhance all staff member's skills and knowledge in the event that an emergency situation arises. Training includes, but is not limited to, hurricane preparedness, hostage situations, medical emergencies, outside transport, fire, riot and disturbances.

**FUND 001-GENERAL FUND
CORRECTIONS ADMINISTRATION**

COST CENTER SUMMARY - (2104):

TRENDS & ISSUES

The Administrative Division encompasses a wide variety of units responsible for the every day function of services required throughout the facility. These services include training, court holding, transportation, key control, armory, narcotic K-9 team, recreation, visitation, inmate programs, chaplain services, laundry, library, and mailroom. In addition, this division is tasked with monitoring compliance with accreditation and Florida Model Jail standards. This cost center, 2104, was created in FY 2010 as part of a departmental reorganization, and, as such, the expenditure details below reflect no historical information. For FY11, the number of FTEs is decreasing by 10 as the result of moving these positions into other areas in the Corrections department.

REVENUES

The program is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	4,495,558	4,117,643	-377,915
Operating Expenses	0	0	251,507	319,475	67,968
Grants and Aids	0	0	0	19,785	19,785
Transfers Out	0	0	0	17,160	17,160
Total Expenditures:	\$0	\$0	\$4,747,065	\$4,474,063	-\$273,002

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	71.00	61.00	-10.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	71.00	61.00	-10.00

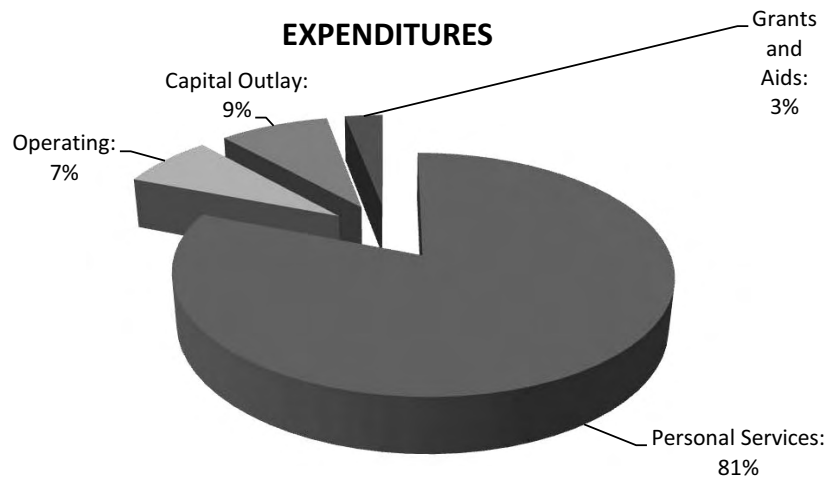
**FUND 001 - GENERAL FUND
COMMUNITY CORRECTIONS**

COMMUNITY CORRECTIONS

Programs & Services:

Work Release
Center

EXPENDITURES



FUND 001 - GENERAL FUND COMMUNITY CORRECTIONS

MISSION STATEMENT:

It is the mission of the Osceola County Work Release Center to provide residents the opportunity through educational, vocational and employment programs to discover, develop and enhance personal behaviors, habits and skills necessary for a successful transition from jail to the community and the maintenance of a productive life, while making a valuable contribution to society.

FY11 Goals & Objectives:

The overall goal for this program is to reduce recidivism by job placement assistance to offenders within the program, but specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - To reduce recidivism by job placement assistance to offenders within the program.

Objectives:

1. 100% of participants will be educated in employability, providing tools to effectively gain employment.
2. 80% participants to be employed upon release.

GOAL 2 - To reduce alcohol and drug dependencies among Work Release participants through education.

Objectives:

1. 75% will successfully participate and understand addiction and prevent continued use.
2. 100% participants will be educated about local community sources providing treatment and counseling.

GOAL 3 - To increase employability among offenders by implementing computer training.

Objectives:

1. 80% of participants to complete class.
2. 80% of participants will receive training in Microsoft Word and/or Microsoft Excel which will help them in the employment market.

FY10 Accomplishments:

1. Revised inmate visitation schedule. The revision ensures that inmates do not mingle when going to and from the visitation area by allowing 15 minutes between visitation periods. This was a recommendation made by the auditors from the National Institute of Corrections (NIC).
2. Two additional visitation staff. The additional staff improves efficiency in processing the visitors.
3. Development and implementation of the computerized visitation scheduling. This improves efficiency and record keeping of visitation information.
4. Streamlined the inmate grievance process. This has shortened response time, improved accountability of the grievances and has allowed for direct assignment of the grievances. Improving the grievance process was a recommendation made in the NIC report.
5. Obtained a volunteer to assist with inmate mail processing, filing and documentation needs for the Security/Operations Divisions.
6. Added an additional mail clerk to allow for more efficient processing of the inmate regular and legal mail.
7. The Hall Monitor now posts the inmate accountability sheets on each classroom door when a class is in session. This enables us to instantly determine exactly which inmates are in each particular classroom.
8. The visitor names are no longer being listed on the visitation list that is posted in the housing unit.

This protects the privacy of the visitor and prevents the inmates being angered or emotional if someone they know is visiting another inmate.

9. The mail room staff is designating the housing units on the incoming mail and bundling the mail by housing units. This takes the burden of this task from the evening shift and insures improved consistency in delivering inmate mail.

**FUND 001-GENERAL FUND
COMMUNITY CORRECTIONS**

COST CENTER SUMMARY - (2105):

TRENDS & ISSUES

This cost center reflects the expenditures needed to support the work release program. This cost center was created in FY 2010 as part of a departmental reorganization. Prior to fiscal year 2010, the costs for this program were recorded under the Work Release cost center (2115), but are reflected in this cost center for comparison purposes. Although the number of FTEs is the same, Personal Services is increasing because 2 positions that were only partially funded in FY10 are being fully funded in FY11

REVENUES

The program is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Expenditures					
Personal Services	1,237,869	857,352	455,671	484,503	28,832
Operating Expenses	114,829	57,838	72,602	44,353	-28,249
Capital Outlay	32,651	0	0	51,948	51,948
Grants and Aids	0	0	0	18,000	18,000
Total Expenditures:	\$1,385,349	\$915,190	\$528,273	\$598,804	\$70,531

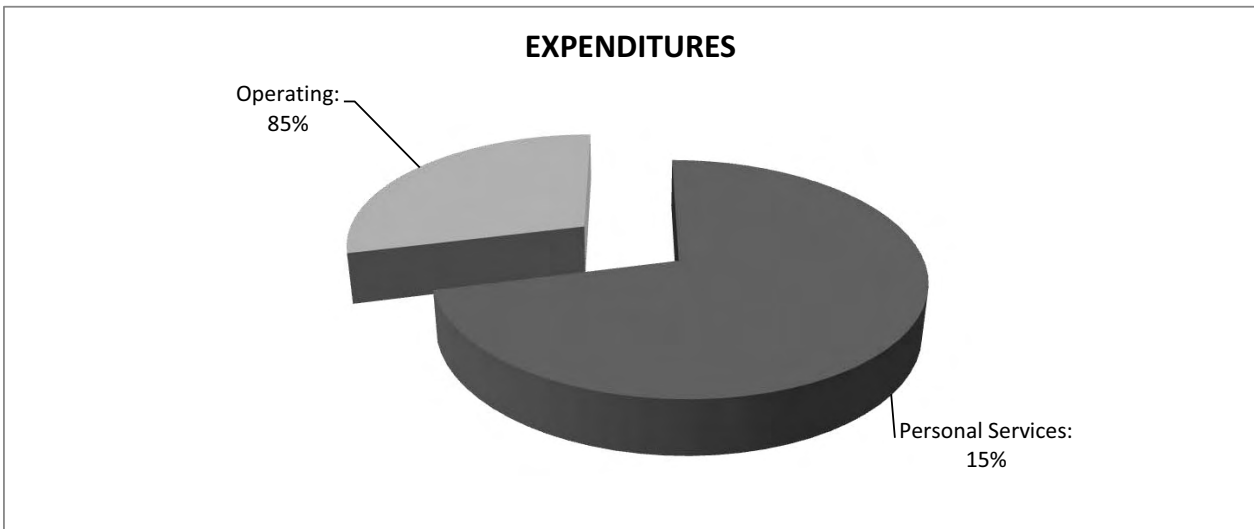
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	16.00	11.00	6.00	6.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	16.00	11.00	6.00	6.00	0.00

**FUND 001 - GENERAL FUND
CORRECTIONS**

CORRECTIONS
Programs & Services:

Drug Offender
Prevention
Education
(D.O.P.E.)

Victim
Awareness
Education



**FUND 001-GENERAL FUND
CORRECTIONS**

COST CENTER SUMMARY - (2112):

TRENDS & ISSUES

This cost center includes grant funding for 2 programs, Drug Offender Prevention Education (D.O.P.E.) and Victim Awareness Education. The expenditures reflect the costs associated with providing these programs and are fully funded through grants. A portion of the funding is appropriated to reimburse the County for Personal Services associated with administering these programs; however, there are no positions allocated to this cost center.

REVENUES

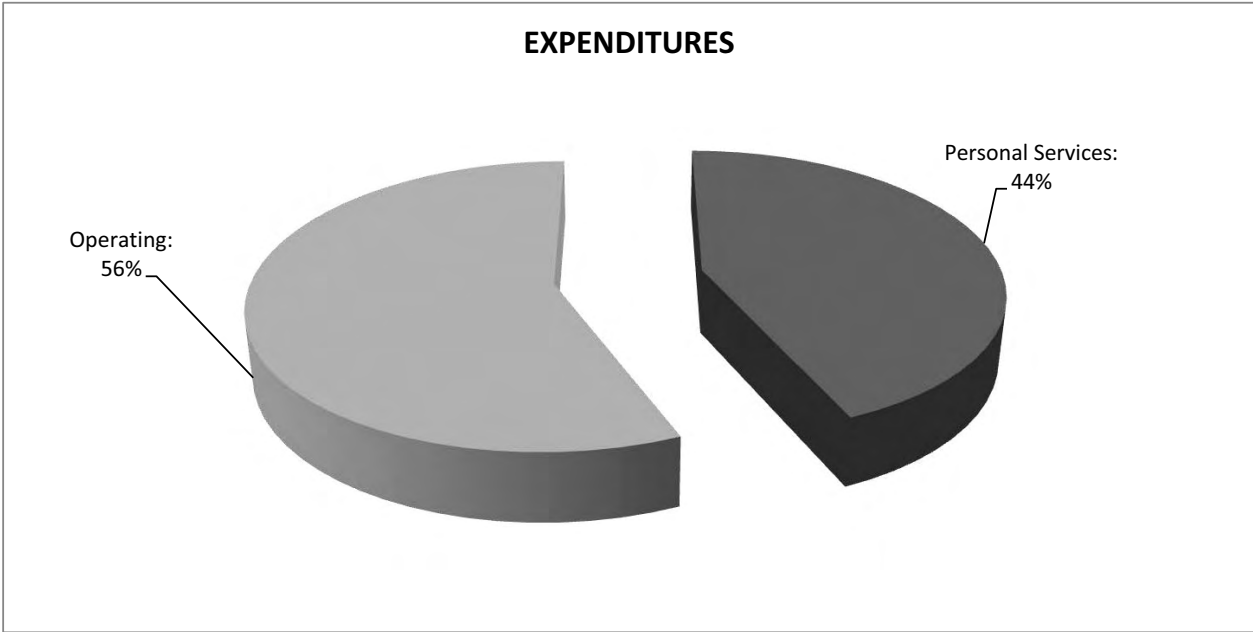
These programs are supported by Grant revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	15,684,945	18,459,002	0	6,666	6,666
Operating Expenses	3,755,314	2,587,330	0	36,443	36,443
Capital Outlay	60,436	129,264	0	0	0
Total Expenditures:	\$19,500,695	\$21,175,596	\$0	\$43,109	\$43,109

**FUND 001 - GENERAL FUND
INMATE MEDICAL PROGRAM**

INMATE MEDICAL PROGRAM
Programs & Services:

Provide medical,
psychiatric and
dental care to the
inmates



FUND 001 - GENERAL FUND INMATE MEDICAL PROGRAM

MISSION STATEMENT:

The Medical Department of Osceola County Corrections will provide holistic medical care to all inmates thus, enabling them to reach and maintain their highest physical and mental health potential.

FY11 Goals & Objectives:

The overall goal for this program is to continue to provide good medical care to the inmate population, but specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - The medical Department will be accredited by all three accreditation bodies.

Objectives:

1. Receive the accreditation from American Correctional Association (ACA).
2. Provide evidence based medical care.

GOAL 2 - Keep staff turn over to its minimum thus increasing the quality of the medical care delivery.

Objectives:

1. Lead by example, and create an atmosphere that facilitates growth.
2. Provide support and adequate medical training to all staff.

GOAL 3 - Keep medical cost low while providing adequate medical care to the inmate population.

Objectives:

1. Develop a relationship with Osceola County Health Department allowing the jail to use the Aids Drug Assistance Program (ADAP) program to its fullest.
2. Provide Hepatitis vaccination to most of the recognized high risk inmates.

GOAL 4 - Develop a continuity of care up on discharge from the jail that promotes wellness.

Objectives:

1. Develop interaction with different stakeholders to provide post jail medical care.
2. Provide referral to the ex-inmate enabling them to access facilities that will continue their care.

FY10 Accomplishments:

The budget year 2009-2010 was a challenge. The medical department had to provide more with less funding. In fact, the medical department lost \$149,000.00 through the budget cut. The staffing remained the same as it was four years ago. However, the achievements were great considering the multiple hurdles the department overcame. The 2009-2010 accomplishments look pale compare to the previous years, but the work was harder. The statements below represent a summary of the medical department's accomplishments:

1. The contract with Orange County Health Department to provide Hepatitis A& B Vaccination to all medically high risk inmates/patients at no cost to the Osceola tax payers is still in place, and it is expanding.
2. The ability to complete the year under budget in the pharmacy line was impressive. This was due to the hard work of Mrs. Daisy Mendoza with the HIV infected patients, the ARNP controlling the formulary, and Dr Weinberger's assistance with sample medications.
3. The medical staff was not demoralized when facing the increased in the acuity of the patient's care. Their dedication to the inmates' wellbeing is second to none.
4. The medical department controlled the rate of infection. In fact, CA-MRSA has remained in check due early detection and appropriate intervention.

**FUND 001-GENERAL FUND
INMATE MEDICAL PROGRAM**

COST CENTER SUMMARY - (2114):

TRENDS & ISSUES

This cost center reflects the expenditures needed to provide medical, psychiatric and dental care to the inmates. The adopted budget reflects an increase of 27% over the FY10 adopted budget. Personal Services are increasing due to the increase in the State of Florida's retirement rate for special risk employees as well as an increase in health insurance costs. Operating Expenditures are increasing to reflect the actual trend for providing medical services to Inmates; however, the expenditures associated with this program are dependant upon the inmate population and inmate medical conditions.

REVENUES

Although some revenue is collected for medical services, this program is supported primarily by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	1,903,350	2,136,358	2,059,037	2,173,295	114,258
Operating Expenses	2,174,920	2,520,669	1,873,208	2,812,637	939,429
Capital Outlay	0	0	4,000	0	-4,000
Total Expenditures:	\$4,078,270	\$4,657,027	\$3,936,245	\$4,985,932	\$1,049,687

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	27.00	25.00	28.00	31.00	3.00
Part Time:	0.04	0.30	0.60	0.00	-0.60
Total Personnel:	27.04	25.30	28.60	31.00	2.40

**FUND 001 - GENERAL FUND
PRE-TRIAL RELEASE**

PRE-TRIAL RELEASE

Programs & Services:

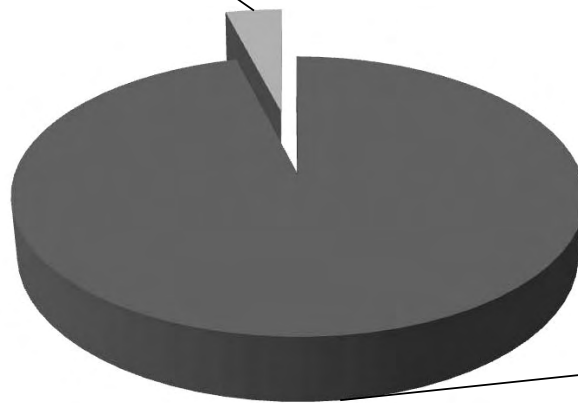
Cost effective
alternative to
incarceration

Provide
information to
the Judiciary to
assist in release
decisions

Provide public
safety by
supervising
released
offenders in the
community

EXPENDITURES

Operating:
4%



Personal Services:
96%

**FUND 001 - GENERAL FUND
PRE-TRIAL RELEASE**

FY11 Goals & Objectives:

The overall goal for this program is to provide a cost effective alternative to incarceration by reducing the jail population, provide accurate information to the Judiciary to assist in release decisions, and to provide public safety by supervising released offenders in the community, but specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Continue addressing jail overcrowding and reducing the cost to the County by releasing eligible defendants on Pre-Trial Release (PTR) in accordance with statute and administrative order.

Objectives:

1. Provide the Judiciary with 100% of criminal histories on all persons arrested for determination of bond release and conditions of supervision.

GOAL 2 - Reduce the fail to appear rate and risk to the community by using a risk assessment instrument to determine supervision level and treatment needs.

Objectives:

1. Research and obtain a validated risk assessment tool within 6 months and conduct risk assessments of 100% of PTR clients to determine flight risk, potential for criminal behavior, and to establish any treatment needs.
2. Provide increased supervision of high risk defendants by increasing the number of offender/officer contacts by 15%.

GOAL 3 - Develop and implement a plan to assess sentenced inmates eligible for Home Confinement in accordance with administrative orders.

Objectives:

1. Develop a referral form for case managers within six months and schedule assessments and interview of referred inmates within nine months.
2. Increase the number of sentenced offenders released by 5%.

GOAL 4 - Improve the efficiency of the PTR Program through enhanced technology in electronic monitoring equipment and improvements in the automated reporting system used by defendants.

Objectives:

1. Coordinate with approved vendor to ensure new system is updated and is meeting program needs within one year.
2. Oversee the operation of the installation of the new system and train all staff within one year.

FY10 Accomplishments:

1. Implemented Breath Alcohol Monitoring supervision as requested by Judges.
2. PTR statistics were updated to include requirements of the Citizen's Right to Know Act. PTR is now in full compliance with the Citizen's Right to Know Act (F. S. 907.043). Weekly submission of PTR statistics are sent to Clerk of the Court on a weekly basis and the required annual report was submitted in March 2010.
3. All Pretrial Release staff cross trained with Home Confinement duties. Every employee is now cross trained on all duties within the program.
4. Implemented the use of JIS (Judicial Inquiry Systems), a web based system to run criminal histories in lieu of printing FCIC/NCIS. This data system has drastically changed how PTR prepares for Initial Appearances, it is efficient and thorough. It has also saved money on paper and ink cartridges, addressing budgetary issues.

5. Completed training of new Home Confinement Officer, James Auter and initiated training of new PTR Officer Leo Bogucki. Created a training checklist and employee handbook for new Officers.
6. Pretrial Release Coordinator met with all County and Circuit Judges within Osceola County regarding PTR practices and to address any concerns with PTR. Only positive feedback was received.
7. PTR began weekend Initial Appearance coverage on Saturday, 6/19 to comply with new Administrative Order.

**FUND 001-GENERAL FUND
PRE-TRIAL RELEASE**

COST CENTER SUMMARY - (2117):

TRENDS & ISSUES

This cost center reflects the expenditures needed to support the Pre-Trial Release Program (PTR). The objective of the program is to release defendants from jail who do not pose a high risk threat to the community and to ensure they will attend required court appearances. The FY11 adopted budget reflects a decrease of 3% in Personal Services due to the implementation of the 80 hour furlough. There is a 96% increase in Operating due in part to the allocation of overhead associated with administering the County's benefits programs. Previously, these costs were included in the total rate applied in Personal Services. Additionally, this cost center has changed from 1514 to 2117 to provide better oversight and easier management by the Corrections department.

REVENUES

Although this department collects a small amount of fees pursuant to Resolution 10-060R, it is mostly supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	467,245	517,821	567,700	549,766	-17,934
Operating Expenses	15,110	18,720	11,545	22,660	11,115
Capital Outlay	0	0	5,000	0	-5,000
Total Expenditures:	\$482,355	\$536,541	\$584,245	\$572,426	-\$11,819

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	7.00	8.00	9.00	9.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	7.00	8.00	9.00	9.00	0.00

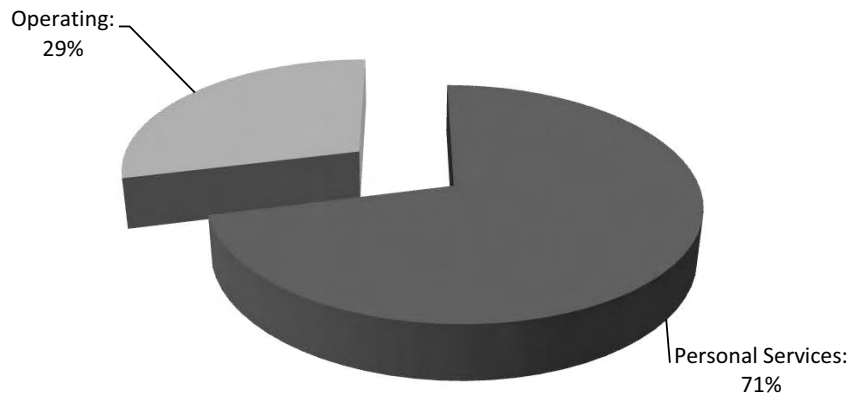
**FUND 001 - GENERAL FUND
DRUG LAB**

DRUG LAB

Programs & Services:

Quality and
feasible drug
screening as a
measure of
public safety

EXPENDITURES



FUND 001 - GENERAL FUND DRUG LAB

MISSION STATEMENT:

The overall goal for the Forensic Drug Testing Lab is to provide quality and an economically feasible drug screening as a matter of public safety for the citizens of Osceola County.

FY11 Goals & Objectives:

In the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Maximize lab customer service and avoid conflict

Objectives:

1. Create a written policy, within four months, detailing a step by step procedure regarding a better means of communicating with clients who have a difficult time following lab rules and regulations as a measure to improve safety in the facilities.
2. Attend 100% of training programs offered by the County pertaining to customer service improvement.
3. Add an Incident Review line to the lab's Monthly Staff Meeting agenda within thirty days.
4. Post a sign in the lab's lobby stating that law Enforcement will be called in the event of a public disturbance.

GOAL 2 - Improve and modify lab software

Objectives:

1. Upgrade the existing Quicklab Software. The upgrade will enable the current software to capture a client Electronic Signature and will allow the lab to continue with the goal to be "paper free".

GOAL 3 - Increase Court Ordered Drug Tests

Objectives:

1. Promote the lab to all the judges of Osceola County with the goal of increasing drug tests by 10%.

FY10 Accomplishments:

1. Collected over 9,000 client samples.
2. Processed in excess of 53,000 tests.
3. Collected over \$200,000 in revenue (Money Orders).
4. Expanded our services to Out of County Agencies and Private Attorney's.
5. Provided specialized testing for Teen Court.
6. Offer custom drug screening panel for JCS (Probation). All JCS clients are tested for Alcohol.
7. Standard Operating Procedure Manual updated and submitted to Corrections (10/01/2010).
8. Internal training added in order to provide better customer service and deal with unruly clients.

**FUND 001-GENERAL FUND
DRUG LAB**

COST CENTER SUMMARY - (2118):

TRENDS & ISSUES

This cost center reflects the expenditures needed to support the Drug Lab. Although, the lab is primarily supported through fees collected for the services rendered, the General Fund also provides funding. The number of FTEs for FY11 is 3 which is the same as the FY10 adopted budget. There is, however, an increase in personal services of 2.3% due to the increase in the State of Florida's retirement rate. Additionally, this cost center has changed from 1519 to 2118 to provide better oversight and easier management by the Corrections department.

REVENUES

The Drug Lab brings revenues to the General Fund to cover the costs of its operations. Fees are collected for the following: panel testing –varies for in and out of county defendants, \$60 per month per defendant in the drug court program, \$32 for drug tests of defendants in the Pre-Trial Release program, as well as a \$25 one-time fee for administrative services. Fees are charged for drug lab testing and treatment and are monitored closely and adjusted as needed.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	169,052	193,550	187,602	191,931	4,329
Operating Expenses	59,833	69,037	73,976	78,066	4,090
Total Expenditures:	\$228,885	\$262,587	\$261,578	\$269,997	\$8,419

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	3.00	3.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	3.00	3.00	0.00

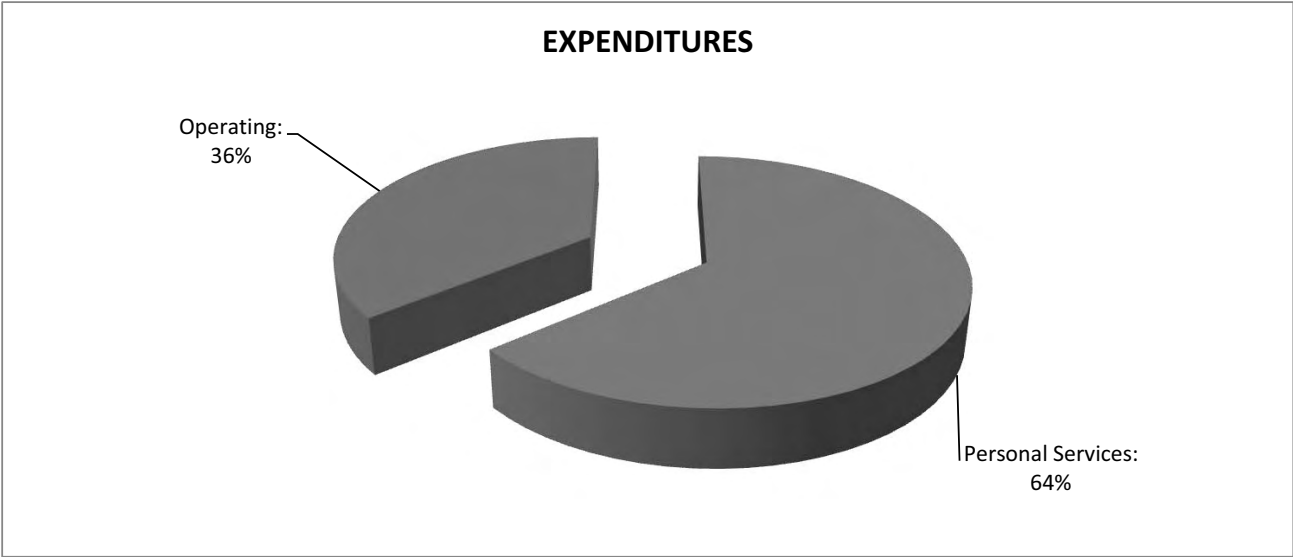
**FUND 001 - GENERAL FUND
ANIMAL CONTROL**

ANIMAL CONTROL
Programs & Services:

Veterinary staff

Training

Animal Adoption



GENERAL FUND ANIMAL CONTROL

FY11 Goals & Objectives:

- 1) Establish and maintain a positive adoption experience for customer and ensure a trained employee accompanies all customers through the facility.
- 2) Identify a plan for providing vaccination/rabies clinic for all low income families with pets.
- 3) Maintain a clean, safe and healthy mental & emotional work environment for all staff.
- 4) Upgrade air and ventilation for back cattery area.
- 5) Building improvement: addition of covered walkway for citizens dropping off animals.

Administration

- 1) Implement full functionality of the existing Animal Control software program for increased efficiency and effectiveness of operations.
- 2) Establish a community awareness program regarding the mission of Animal Control through multiple media methods that increases the understanding of the roles and responsibilities of Animal Control.
- 3) Ensure that 100% of personnel meet annual certification.
- 4) Establish MOUs with rescues groups.
- 5) Develop an advisory board or volunteer committee to assist in future planning for Animal Control operations.

Kennel Operations

- 1) Train kennel staff so that all employees are proficient in all kennel related computer software functions.
- 2) Identify and conduct, within budget constraints, the minimum training necessary to ensure effective, safe, and efficient kennel operations.
- 3) Establish a matrix that identifies adoptable animals, from which, staff will maintain the percentage of those adoptable animals that are adopted. Staff will also work to increase that adoption rate through community outreach and partnerships.

Road Operations

- 1) Identify and establish a replacement plan for laptops in field vehicles.
- 2) Train and increase proficiency of Animal Control Officers in the use of computer software and camera equipment.

Veterinary Operations

- 1) Continue the establishment and expansion of educational program within the County School System by reaching out to elementary age students, middle school age and the adult citizenry through Animal Control programs.

**FUND 001-GENERAL FUND
ANIMAL CONTROL**

COST CENTER SUMMARY - (2119):

TRENDS & ISSUES

This cost center reflects the expenditures to support the Animal Control Office veterinary staff. Although the number of FTEs is increasing from 2 to 3.6 for FY11, Personal Services is decreasing slightly due to the 80 hour furlough. The increase in FTEs is due to the County's reorganization resulting in a split-funding of three positions into this cost center. The decrease in the Operating budget from the FY10 adopted budget to the FY11 adopted budget is due to moving costs associated with Kennel Operations into another cost center (2120).

REVENUES

This office is primarily supported by General Fund revenues. The Office of Animal Control generates revenues to the General Fund from animal control and shelter fees charged to the public (\$4.00 per day) to retrieve animal from the shelter. The fee helps to offset shelter expenses.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	166,721	178,283	207,829	207,413	-416
Operating Expenses	96,440	123,115	163,066	116,621	-46,445
Capital Outlay	0	0	9,450	0	-9,450
Total Expenditures:	\$263,161	\$301,398	\$380,345	\$324,034	-\$56,311

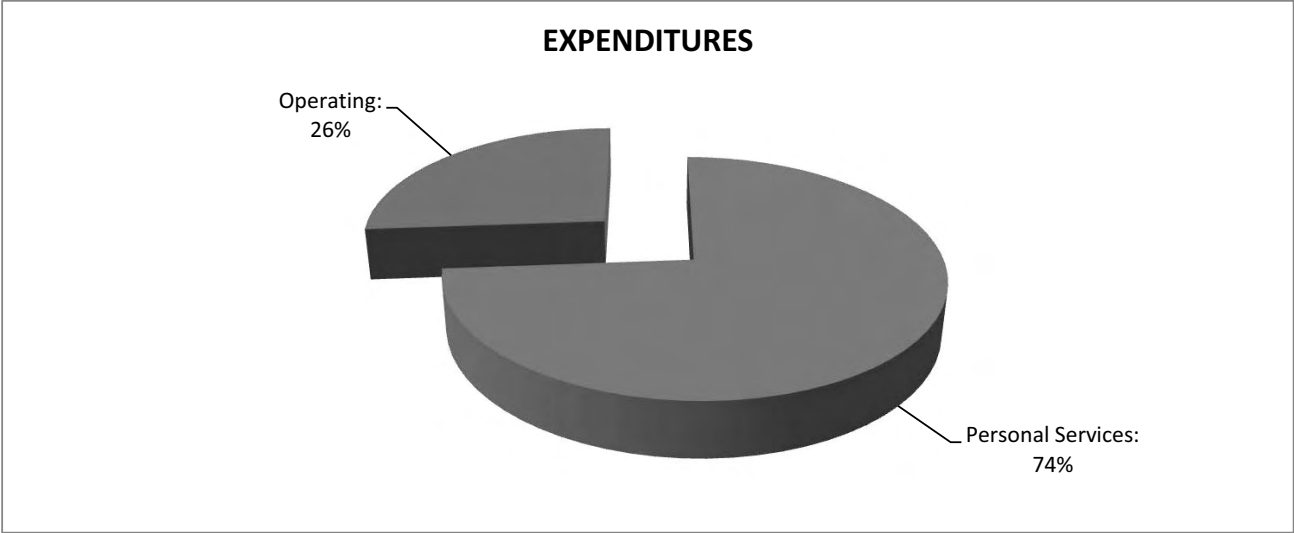
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	3.00	3.00	3.00	2.60	-0.40
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.00	3.00	3.00	2.60	-0.40

**FUND 001 - GENERAL FUND
KENNEL OPERATIONS**

KENNEL OPERATIONS
Programs & Services:

Rabies Clinic

Kennel Staff



**FUND 001-GENERAL FUND
KENNEL OPERATIONS**

COST CENTER SUMMARY - (2120):

TRENDS & ISSUES

This cost center reflects the expenditures to support Kennel Operations including animal food supplies, tranquilizers, traps and staff uniforms. During FY10, this cost center was combined with the Animal Control cost center (2119) to consolidate costs; however, for FY11, Kennel Operations is broken out for better management and tracking of funds.

REVENUES

This cost center is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	544,601	428,646	0	209,460	209,460
Operating Expenses	83,554	69,533	0	74,241	74,241
Total Expenditures:	\$628,155	\$498,179	\$0	\$283,701	\$283,701

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	9.00	9.00	0.00	5.00	5.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	9.00	9.00	0.00	5.00	5.00

**FUND 001 - GENERAL FUND
ROAD OPERATIONS**

ROAD OPERATIONS
Programs & Services:

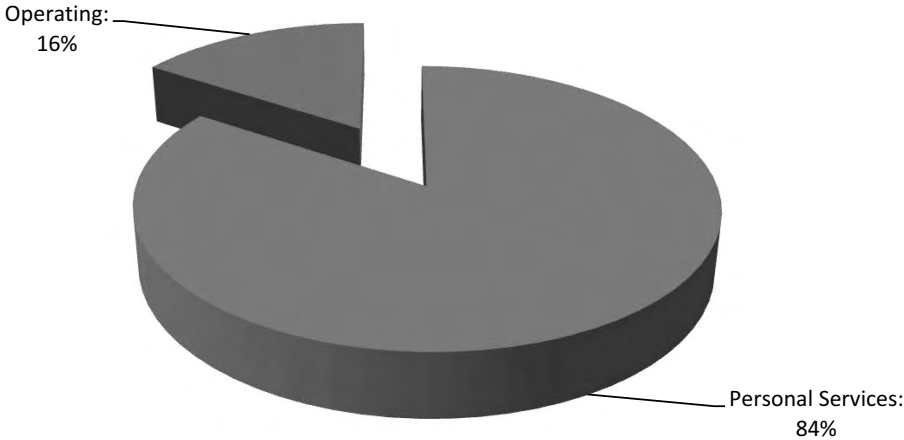
Address citizens
calls and
complaints

Road patrol

Animal
transportation

Assist law
enforcement
agencies

EXPENDITURES



**FUND 001-GENERAL FUND
ROAD OPERATIONS**

COST CENTER SUMMARY - (2121):

TRENDS & ISSUES

This cost center supports the funds needed to respond to all calls/complaints received from citizens. The County is divided into five zones, with at least one officer designated to each zone. All other officers patrol, do follow-ups, transport animals, assist with back-up, assist law enforcement agencies, patrol public areas and speak to citizens regarding county and state laws. The FY11 adopted budget shows a decrease in Personal Services resulting from a position that was moved to cost center 2122 -Communication Center, as well as the implementation of an 80 hour furlough. Operating Expenses are increasing by 76% mostly due to increases in fuel and automotive repairs and maintenance.

REVENUES

The office is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	706,372	718,603	804,832	687,903	-116,929
Operating Expenses	126,623	101,219	72,915	128,625	55,710
Capital Outlay	54,542	0	29,000	0	-29,000
Total Expenditures:	\$887,537	\$819,822	\$906,747	\$816,528	-\$90,219

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	13.00	13.00	14.00	13.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	13.00	13.00	14.00	13.00	-1.00

**FUND 001 - GENERAL FUND
COMMUNICATIONS CENTER**

COMMUNICATIONS CENTER

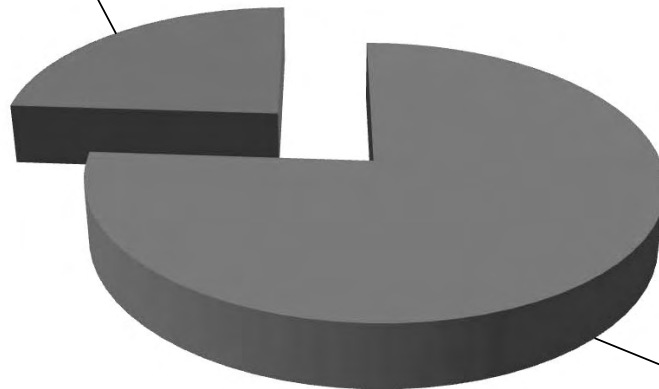
Programs & Services:

Answer all
incoming calls
for service

Dispatch
complaints to
Officers

EXPENDITURES

Operating:
24%



Personal Services:
76%

**FUND 001-GENERAL FUND
COMMUNICATIONS CENTER**

COST CENTER SUMMARY - (2122):

TRENDS & ISSUES

This cost center reflects the expenditures to support all administrative duties performed by the Director and supporting staff. As part of the Communications Center, the Clerk/Dispatchers answer all incoming calls for service, receives information from the public and dispatches those complaints to Officers. The FY11 adopted budget reflects an increase in personnel due to the shifting of 1 FTE from Road Operations (2121) to the Communications Center. Operating Expenditures are increasing for FY11 by 7.5% due to an increase in utility costs.

REVENUES

The office is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	429,566	454,671	362,306	369,399	7,093
Operating Expenses	128,548	137,720	108,116	116,250	8,134
Capital Outlay	4,229	867	0	0	0
Total Expenditures:	\$562,343	\$593,258	\$470,422	\$485,649	\$15,227

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	7.00	7.00	5.00	6.00	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	7.00	7.00	5.00	6.00	1.00

**FUND 001 - GENERAL FUND
EMERGENCY MANAGEMENT**

EMERGENCY MANAGEMENT

Programs & Services:

National Incident
Management
Systems

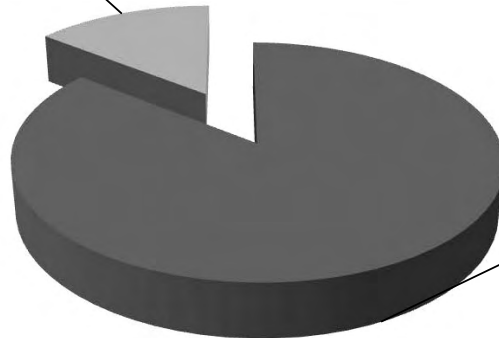
Develop an
Emergency
Management Plan

Public Safety

Educate the Public

EXPENDITURES

Operating:
14%



Personal Services:
86%

FUND 001 - GENERAL FUND EMERGENCY MANAGEMENT

MISSION STATEMENT:

The primary mission of the Office of Emergency Management is to reduce the loss of life and property and protect the people of Osceola County through a comprehensive, all hazards emergency management system of prevention, preparedness, response, recovery and mitigation.

FY11 Goals & Objectives:

The goal of this office is to keep the citizens and visitors of Osceola County safe from disasters and other community emergencies. But specifically in FY11 the goals and objectives are as follows:

GOAL 1 - Develop and maintain an all-hazards disaster preparedness program for all segments of Osceola County, including government, private citizens, businesses, visitors, and vulnerable populations.

Objectives:

1. Review and approve approximately 30 Healthcare Facility Plans.
2. Provide the general public with education on the nature of hazards, protective measures and an awareness of the responsibilities of government and individuals in an emergency.
3. Provide public education through workshops, public meetings, expositions, and other community events.

GOAL 2 - Develop plans relative to the County Comprehensive Emergency Management Plan in support of public health and safety.

Objectives:

1. Revise the Osceola County Comprehensive Emergency Management Plan.
2. Develop a Resource Management Plan.

GOAL 3 - Attain a state of operational readiness to respond to and recover from any hazard that may potentially impact Osceola County.

Objectives:

1. Develop a new Continuity of Operations Plan (COOP) for the new Emergency Operation Center.
2. Employ E-Team as a Situational Awareness Tool
3. Provide at least four training programs relating to emergency operations and recovery.
4. Develop and conduct four disaster exercises.

GOAL 4 - Continue to implement the National Preparedness Goals including the National Incident Management System (NIMS).

Objectives:

1. Offer NIMS courses as outline in the NIMS Training Plan.
2. Develop an integrated Joint Information System.

**FUND 001-GENERAL FUND
EMERGENCY MANAGEMENT**

COST CENTER SUMMARY - (2141):

TRENDS & ISSUES

The Emergency Management Office serves to protect the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters. Due to the County's reorganization, this office will function as part of the Fire/Rescue Department. As a result of combining and sharing resources, there were changes to the allocations of positions between this cost center and the Countywide Fire Fund. Also contributing to the reduction in Personal Services costs is the 80 hour furlough. The increase in Operating Expenses in this office is the result of an increase in Property and Liability insurance as well as the addition of overhead costs associated with administering the County's internal service funds.

REVENUES

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

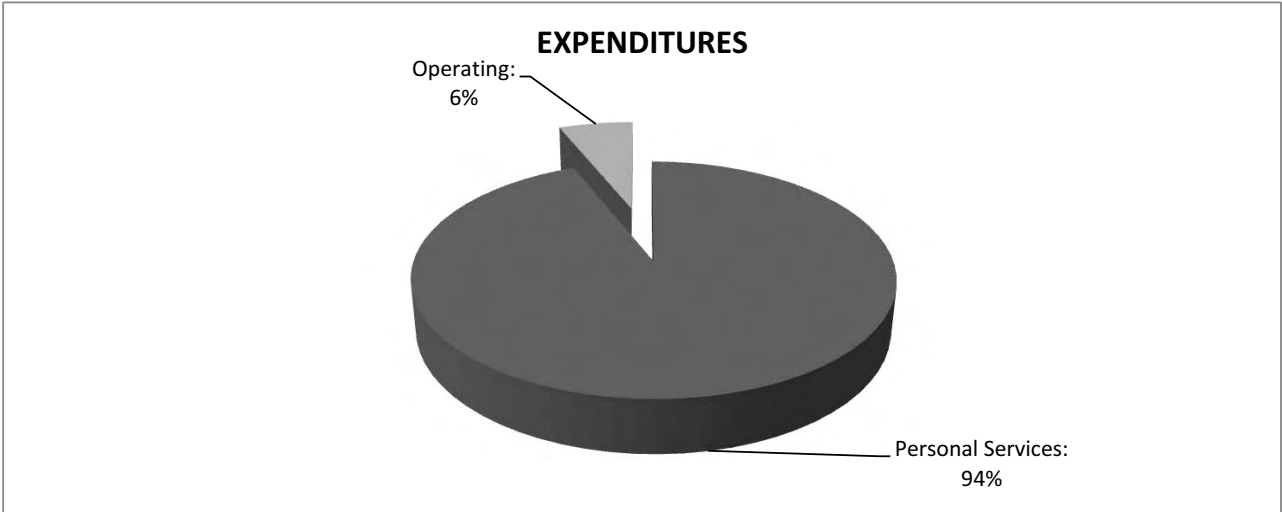
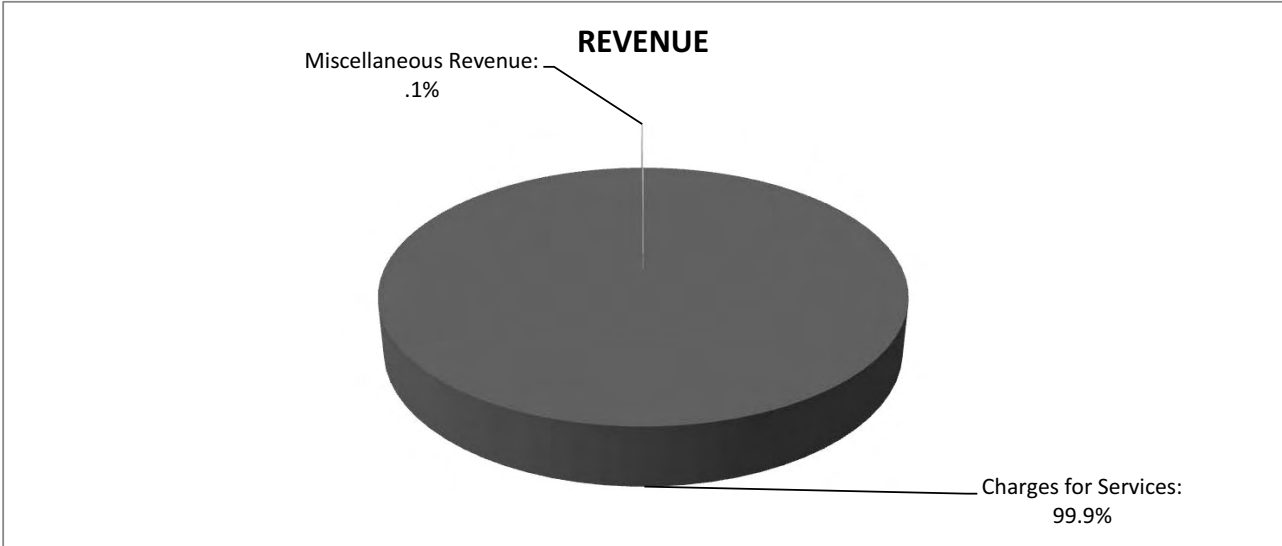
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	493,523	421,792	443,543	378,142	-65,401
Operating Expenses	212,343	191,361	49,010	63,103	14,093
Capital Outlay	37,516	41,383	0	0	0
Total Expenditures:	\$743,382	\$654,536	\$492,553	\$441,245	-\$51,308

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	9.00	7.00	7.00	5.10	-1.90
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	9.00	7.00	7.00	5.10	-1.90

**FUND 001 - GENERAL FUND
COURTHOUSE SECURITY**

COURTHOUSE SECURITY
Programs & Services:

Security



FUND 001 - GENERAL FUND COURTHOUSE SECURITY

FY11 Goals & Objectives:

In the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Conduct quarterly access control audits.

Objectives:

1. Review access control reports for accurate access control information.
2. Identify access control errors via memos to courthouse tenants.

GOAL 2 - Conduct quarterly fire drills of the Courthouse facility

Objectives:

1. Review evacuation policy and guidelines and discuss with courthouse tenants.
2. Conduct after action meeting with law enforcement on evacuation procedures.

GOAL 3 - Conduct quarterly Courthouse safety review committee meetings

Objectives:

1. Review Security Procedures Manual and discuss possible changes.
2. Implement additions/deletions to Security Procedures Manual.

GOAL 4 - Conduct a security audit of the efficiency of the PSSD of Courthouse operations.

Objectives:

1. Conduct security audit at courthouse on security protocols.
2. Have Sheriff's Office participate in security audit process for recommendations.

FY10 Accomplishments:

1. Cross training was conducted with Osceola County Sheriffs Office in high liability areas. DT, ASP Baton, Courthouse Security Threat Assessment. The training provided by the Osceola County Sheriffs Office was instrumental in setting expectations within the division in relation to specific training.
2. Public Safety Security has expanded its security protocols within the county at the request of elected/county officials. On a quarterly basis, access control security audits are conducted to ensure that all access control is verified by both division management and security.
3. PSSD took on additional duties with the staffing of the front desk at the Osceola County Jail 24-7-365. The current stats demonstrate that we are consistently preventing contraband from entering the facility both by jail staff and the general public.
4. We improved our signage and education of the public at the courthouse. We established open lines of communications with local law enforcement and public safety personnel. The PSSD staff took on additional responsibilities in several areas of training. This was essential in improving the overall unit effectiveness at the CAP's. For example, courthouse evacuations, and incident command.

**FUND 001-GENERAL FUND
COURTHOUSE SECURITY**

COST CENTER SUMMARY - (2161):

TRENDS & ISSUES

A part of the Corrections Department, this cost center reflects the expenditures needed to provide security and safety coverage of all Osceola County government buildings, as well as citizens, visitors and staff in those buildings. The FY11 adopted budget reflects a decrease in the number of FTEs as the result of a reduction in force during FY10. Additionally Personal Services costs are decreased by the implementation of an 80 hour furlough. Operating Expenditures are increasing as the result of increases in Property & Liability insurance and overhead costs associated with administering the County's health benefits.

REVENUES

The program is supported primarily by General Fund revenues; however, some revenue is received from services provided to other entities or private events.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	1,490,230	1,544,374	1,580,432	1,385,886	-194,546
Operating Expenses	50,108	56,204	27,796	90,217	62,421
Capital Outlay	20,765	0	4,995	0	-4,995
Total Expenditures:	\$1,561,103	\$1,600,578	\$1,613,223	\$1,476,103	-\$137,120

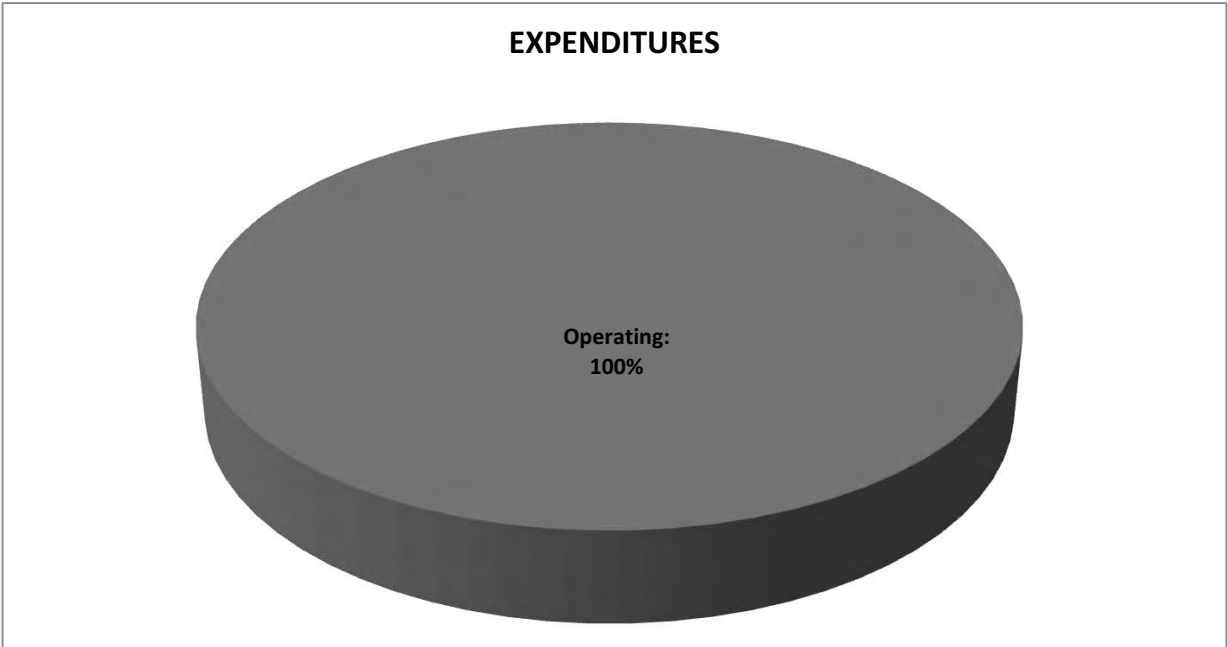
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	30.00	29.00	29.00	26.50	-2.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	30.00	29.00	29.00	26.50	-2.50

**FUND 001 - GENERAL FUND
MEDICAL EXAMINER**

MEDICAL EXAMINER
Programs & Services:

Contracted
Services

Provides Autopsy
Services



**FUND 001-GENERAL FUND
MEDICAL EXAMINER**

COST CENTER SUMMARY - (2192):

TRENDS & ISSUES

This cost center tracks operating expenditures associated with an interlocal agreement between Osceola County and Orange County for the Medical Examiner. Services provided are established under Florida Statutes, Chapter 406.

REVENUES

This is not a revenue producing office. This cost center is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	679,748	661,522	679,308	620,866	-58,442
Total Expenditures:	\$679,748	\$661,522	\$679,308	\$620,866	-\$58,442

**FUND 001-GENERAL FUND
ENGINEERING**

COST CENTER SUMMARY - (4121):

TRENDS & ISSUES

Funding in this cost center is used to pay for the Loop Agreement. In 2003, the County entered into an agreement to pay for the reimbursement of costs associated with land and road improvements in the development of the Loop. The first installment payment was made in 2005 in the amount of \$499,408 and the final payment is currently scheduled for year 2014. In addition, expenditures reflected in FY08 also include funding for drainage improvements.

REVENUES

This office is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Debt Service	499,408	499,408	499,409	499,409	0
Grants and Aids	526,971	0	0	0	0
Total Expenditures:	\$1,026,379	\$499,408	\$499,409	\$499,409	\$0

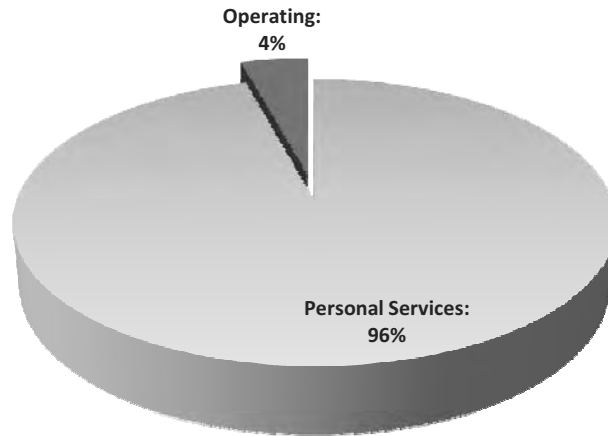
**FUND 001 - GENERAL FUND
ARCHITECTURAL SERVICES**

ARCHITECTURAL SERVICES

Programs & Services:

Coordination
and
administration of
architectural
projects

Expenditures



**FUND 001 - GENERAL FUND
ARCHITECTURAL SERVICES**

MISSION STATEMENT:

The Architectural Services Office ensures all new construction and renovation projects are designed in such a manner to facilitate the highest quality of industry standards and energy conservation, and are designed and constructed on schedule, within budget, and to the standards the citizens of the County have come to expect.

FY11 Goals & Objectives:

The overall goal for this program is to meet the needs of the County's vertical construction and renovation projects, including any related civil improvements, all within approved budgets and schedules.

GOAL 1 - Manage the design phases to ensure quality, on time, and within budget deliveries.

GOAL 2 - Manage the permitting phase to ensure proper approvals with all governing agencies are obtained on schedule.

GOAL 3 - Administer and oversee the contractors' and construction managers' work to ensure construction is performed in such a manner as to provide ease of maintenance and conservation of energy after completion.

GOAL 4 - Administer and work closely with the design team to ensure they utilize the most cost effective techniques and standards in fulfilling the needs of the using departments.

Goal 5 – Observe the construction process for quality and cost effective solutions.

Goal 6 – Assist all County departments with planning and budgeting projects.

Goal 7 – Manage the overall construction or renovation process from initial budgeting to the completion of actual construction and close-out.

FY10 Accomplishments:

The following projects were completed:

1. Traffic Management Center build-out at the EOC
2. Full size practice field at the Astros Stadium
3. Robert Guevara Community Center
4. Hickory Tree Community Park
5. Holopaw Community Park
6. Human Services Relocation
7. SO Fleet Maintenance Center
8. Marketed St. Cloud incubator to attract entrepreneurs
9. Supervisor of Elections Tabulation Area renovation
10. Tax Collector vestibule
11. Jail Enhancements – Phase 1

**FUND 001-GENERAL FUND
ARCHITECTURAL SERVICES**

COST CENTER SUMMARY: (4123):

TRENDS & ISSUES

This cost center covers the expenditures needed to support the coordination and administration of architectural, engineering and construction management for architectural projects. The FY11 Adopted Budget reflects an increase in Personal Services due to the addition of 1.1 FTE (reallocated from other departments) offset by the 80-hour countywide furlough. The budget for Operating Expenses shows a slight increase due to the overhead costs for employee benefits being reallocated from Personal Services into Operating Expenses.

REVENUES

This cost center is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	562,314	419,607	357,691	469,218	111,527
Operating Expenses	13,096	18,677	15,272	20,805	5,533
Total Expenditures:	\$575,410	\$438,284	\$372,963	\$490,023	\$117,060

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	6.00	5.00	4.00	5.10	1.10
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	6.00	5.00	4.00	5.10	1.10

**FUND 001 - GENERAL FUND
BUILDING MAINTENANCE**

BUILDING MAINTENANCE

Programs & Services:

Partin Complex

Other County
Buildings

Sheriff's Office
Complex

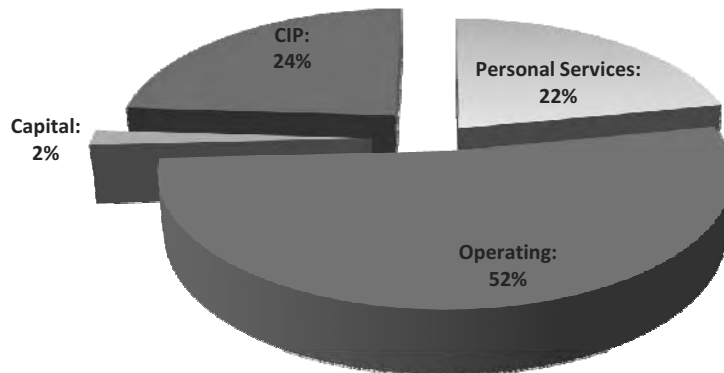
Simpson Road
County Buildings

Joint
Communications
Center

Property
Management

Courthouse Square

Expenditures



**FUND 001 - GENERAL FUND
BUILDING MAINTENANCE**

MISSION STATEMENT:

The Building Maintenance Office coordinates all routine daily and preventative maintenance, along with repairs, on County facilities. This office administers all contractual services associated with building operations and processes invoices for services and utilities. The Land Management Office assists all County departments with acquisition of property for various non-roadway requirements, such as office space needs and architectural projects.

FY11 Goals & Objectives:

In the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Maintain routine maintenance, preventative maintenance, and repair programs for County facilities under this office that result in the most efficient, safe, and aesthetically pleasing work environment possible.

GOAL 2 - Provide for safe, accessible, well managed parks that deliver quality life experiences for our residents and visitors.

GOAL 3 - Be proactive with the preventative maintenance procedures which will result in less failures and lower repair costs in the future.

GOAL 4 - Provide and monitor the repair costs to insure the most efficient means and methods are being used. Of particular importance are the repetitive type repairs.

GOAL 5 - Provide design criteria to the Architectural Services Office for implementation into new projects thereby creating cost efficient maintenance and operating standards.

GOAL 6 - Maintain an inventory of County owned properties. Acquire property, as needed, for various non-roadway projects, and coordinate the disposition of property that is no longer of use to the County.

GOAL 7 - Coordinate services such as property appraisals, site testing, surveys, and title searches for properties being considered for acquisition by the County.

FY 2010 Accomplishments:

1. Engineering Design Specifications and Bid Scopes were completed, preparing the two projects below for installation in FY11:

Jail (Simpson Road, 1997 Expansion Annex) Re-Roof of, D, E and F Pods.

Jail (Simpson Road, 1983 Original Build) Air Handler Replacement in Medical, Admin, B-Pod and C-Pod – 14 total

2. Replaced the third and final Chiller at the Jail.

3. Replaced 3 Boilers at the Jail, 1 (21 year old unit in the Work Release Center) as an “emergency” due to a tank rupture and 2 (13 year old units in the ’97 Expansion Annex).

4. Relocated the Jail Maintenance Compound from inside the “secured confines” to an area better suited for our operation as part of the Jail Enhancement Project.

5. Siemens Energy Savings/lighting Plan - Completed the retrofit from T-12 Fluorescent Bulbs/Ballasts to the higher efficiency T-8, at all project identified County buildings.

6. Supervised and coordinated the Security Camera Installation Project from Bid Award to Installation Completion for the Tax Collector’s Customer Service Windows.

7. Replaced the Beaumont Band Building Roof.

8. Installed a Charging Station to maintenance readiness for all Emergency Power Generators stored at the Road and Bridge complexes.

9. Re-implemented CAFM (a Computerized Maintenance Management System – CMMS) a server based Work-Order and Financial Tracking system designed to boost department efficiencies.

**FUND 001-GENERAL FUND
BUILDING MAINTENANCE**

COST CENTER SUMMARY: (4125):

TRENDS & ISSUES

This cost center covers the expenditures needed to provide maintenance, general repair, and cleaning services for all County buildings, as well as all grounds keeping services at Courthouse Square. The FY 2011 Adopted Budget reflects a decrease in the Personal Services budget consistent with the 80-hour countywide furlough and 2 position downgrades. Also, the budget for Operating Expenditures reflects a decrease due to a lower allocation for property and liability insurance, and reductions to repairs and maintenance and contractual services. The budget for Capital includes the funding for the jail enhancements, as well as for air handlers. In addition, as part of a countywide reorganization, this office is now under the department of Public Works.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	2,682,679	2,982,300	2,831,633	2,623,265	-208,368
Operating Expenses	4,300,942	6,267,454	6,590,629	6,247,889	-342,740
Capital Outlay	183,820	124,455	1,019,650	3,085,343	2,065,693
Total Expenditures:	\$7,167,441	\$9,374,209	\$10,441,912	\$11,956,497	\$1,514,585

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	46.00	51.00	46.25	46.25	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	46.00	51.00	46.25	46.25	0.00

**FUND 001 - GENERAL FUND
ECONOMIC DEVELOPMENT**

ECONOMIC DEVELOPMENT

Programs & Services:

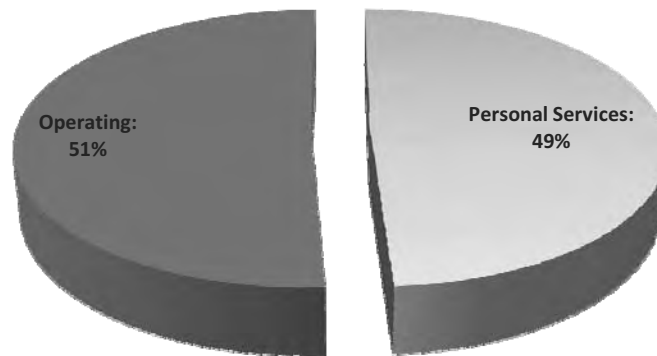
Marketing

Government
Relations

Enterprise Zone

Industrial
Development
Authority

Expenditures



**FUND 001 - GENERAL FUND
ECONOMIC DEVELOPMENT**

MISSION STATEMENT:

The Economic Development Department's mission is to strengthen, retain and expand our existing businesses and industries, as well as ensuring that Osceola County is the preferred location for new or relocating customers. Our goal is to assist county residents, businesses and industries in Osceola County as well as those new and relocating businesses and industries that provide "value added" products, services and jobs.

FY11 Goals & Objectives:

The overall goal for this program is recruitment and retention of targeted industries that create high wage, value added jobs for the community, but specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Expand employment opportunities for Osceola County citizens and diversify the local tax base

Objectives:

1. Visit 60 existing industries to learn about new employment and expansion opportunities by July 2011.
2. Plan, design and execute targeted industry marketing campaigns to promote Osceola County as a new viable location by June 2011.
3. Pursue leads from targeted companies and assist with relocation to Osceola County on an ongoing basis.

GOAL 2 - Promote Choose Osceola Website

Objectives:

1. Solicit, promote and educate external partners and clients on web based property database on an ongoing basis.
2. Market and promote website via social media and other venues by March 2011.

GOAL 3 - Increase number of successful Osceola County startup businesses

Objectives:

1. Market St. Cloud and Kissimmee incubators to attract entrepreneurs on an ongoing basis.
2. Explore additional opportunities for establishing incubators in other parts of the County by September 2011.
3. Work with Small Business Development Center, Hispanic Business Initiative Fund, Workforce Central Florida and other entities to promote and provide assistance to small businesses on an ongoing basis

GOAL 4 - Revitalize distressed areas in Osceola County

Objectives:

1. Educate new and existing businesses about Enterprise Zone incentives to encourage reinvestment and job creation for Zone residents on an ongoing basis.
2. Work with partners to explore opportunities for other distressed areas for creation of CRAs on an ongoing basis.
3. Work with Gateway Finance Committee to explore financing opportunities for E192 by September 2011.

FY10 Accomplishments:

1. Created targeted industry clusters that better reflect the community's strengths by March 2010
2. Planned, designed and executed marketing campaigns to promote Osceola County as a new viable location by June 2010
3. Pursued leads from targeted companies and assist with relocation to Osceola County on an ongoing basis
4. Worked with the Information Technology Department to engage consultant to create a searchable property database on current website by February 2010
5. Conducted internal training on web based property database by May 2010
6. Solicited, promoted and educated end users on web based property database by July 2010
7. Promoted web based property search database to external partners and clients by July 2010
8. Marketed St. Cloud incubator to attract entrepreneurs
9. Explored additional opportunities for establishing incubators in other parts of the County by June 2010
10. Utilized Enterprise Zone incentives to encourage reinvestment in the community and increase number of incentives by 2%
11. Implemented key East 192 study recommendations by September 2010

**FUND 001-GENERAL FUND
ECONOMIC DEVELOPMENT**

COST CENTER SUMMARY - (5101):

TRENDS & ISSUES

The cost center covers expenditures needed for the Economic Development Department to recruit, retain and expand targeted industries for the creation of high wage jobs in Osceola County, by providing incentives and assistance to new and existing targeted industries. The FY 2011 budget shows a significant decline from the FY 2010 budget as a result of the funding for qualified targeted and industry incentives being recorded under a different cost center (5102). In addition, a reduction is also reflected in the budget for Personal Services due to the 80-hour countywide furlough and the reallocation of employee benefit costs from Personal Services to Operating Expenses.

REVENUES

The Osceola County Economic Development Department is supported by General Fund revenues. The revenues reflected in the FY10 and FY11 Adopted Budgets include monies from the Industrial Development Authority Bonds.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	422,681	504,699	632,662	561,007	-71,655
Operating Expenses	686,781	515,945	4,263,538	581,380	-3,682,158
Capital Outlay	13,692	1,243	0	0	0
Total Expenditures:	\$1,123,154	\$1,021,887	\$4,896,200	\$1,142,387	-\$3,753,813

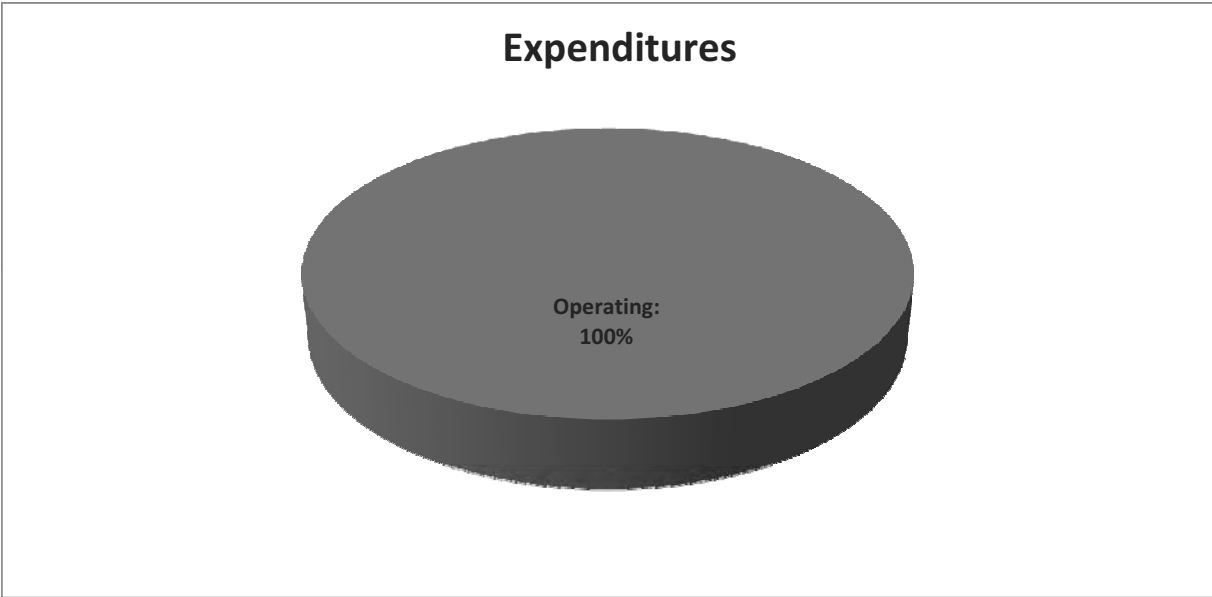
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	6.00	6.00	7.00	7.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	6.00	6.00	7.00	7.00	0.00

FUND 001 - GENERAL FUND
QUALIFIED TARGETED INDUSTRIES AND OTHER INCENTIVES

**QUALIFIED TARGETED INDUSTRIES AND OTHER
INCENTIVES**
Programs & Services:

Recruitment of
Targeted
Industries and
Incentives

Existing
Industries



**FUND 001-GENERAL FUND
QTI AND OTHER INCENTIVES**

COST CENTER SUMMARY - (5102):

TRENDS & ISSUES

The cost center covers expenditures related to providing incentives and assistance to new and existing targeted industries. The FY 2011 budget shows an increase as a result of having the funding of qualified targeted and industry incentives moved to this cost center for better recording purposes. Prior to FY 10, these monies were recorded under the Economic Development cost center (5101).

REVENUES

The Osceola County Economic Development Department is supported by General Fund revenues in order to recruit and retain targeted industries that create high-wage, value-added jobs for our community. The funding reflected for this cost center is from monies that have been carried from prior fiscal years.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,371,768	3,371,768
Total Expenditures:	\$0	\$0	\$0	\$3,371,768	\$3,371,768

**FUND 001 - GENERAL FUND
VETERAN'S SERVICES**

Veteran's Services

Programs & Services:

Appeals and
Burial Benefits
Claims

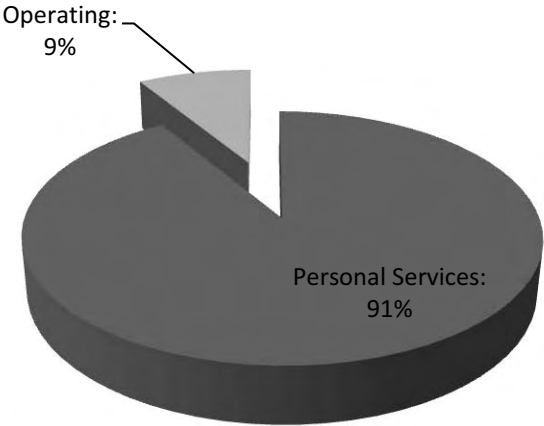
Disability Claims
Processing

Educational
Claims
Processing

Home Loan
Certificates
Processing

Pension and
Widows Pension
Processing

EXPENDITURES



FUND 001 - GENERAL FUND VETERAN'S SERVICES

MISSION STATEMENT:

The mission of the Veteran's Services Program is to provide comprehensive services to veterans, their widows, and their dependents, while obtaining the greatest possible benefits for this client base, without regard to race, religion, national origin, age, sex, and physical or mental disabilities.

FY11 Goals & Objectives:

To administer veterans programs by maintaining the highest possible standards of honest, integrity, impartiality, conduct, and judgment in dealing with all concerned, and to educate all citizens in the services provided by the program so that veterans or their families will seek out our office for assistance in any veteran related program.

Goal 1 - Assist a minimum of 200 veterans a month in obtaining benefits.

Objectives:

1. Ensure office hours are conducive to accommodate walk-in clients
2. Provide schedule for veterans requesting appointments
3. Initiate and follow up on claims for veterans seeking benefits

Goal 2 - Attend 10 Community Presentations and Meetings

Objectives

1. Attend quarterly meeting with Orlando VA Hospital Director
2. Conduct outreach to outline communities (i.e. Celebration, Solivita and Poinciana)
3. Attend the Board of Directors Quarterly Meeting at the Museum of Military History
4. Attend the Osceola County Veterans Council Meeting

Goal 3 - Assist a minimum of 15 veterans in obtaining benefits to prevent homelessness

Objective

1. Provide services to veterans in the Osceola County Jail
2. Provide services to veterans in the Transition House

Goal 4 - Hire 2 (Part-Time) Receptionist for office through the Department of Veterans Affairs

Objectives:

1. Complete all related paperwork and submit for approval
2. Interview and select Receptionist for Veterans office

Goal 5 - Complete Annual Certification Training and other training required for job accuracy

Objectives:

1. Attend annual Training and Re-Certification Conference in May
2. Attend annual Fall Conference to review updates on new laws and regulations

**FUND 001-GENERAL FUND
VETERAN'S SERVICES**

COST CENTER SUMMARY - (6141):

TRENDS & ISSUES

A part of Human Services, this program is funded by the Osceola County Board of County Commissioners to provide assistance to veterans in Osceola County. Additionally this program provides assistance to families and widows of veterans seeking to submit a claim for benefits. Personal Services are reduced by a 10% from the FY10 Adopted Budget due to the 80 hour furlough being implemented in FY11.

REVENUES

This program is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	151,699	123,908	126,792	115,398	-11,394
Operating Expenses	9,120	9,510	7,840	10,998	3,158
Total Expenditures:	\$160,819	\$133,418	\$134,632	\$126,396	-\$8,236

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	2.00	2.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 001 - GENERAL FUND
HUMAN SERVICES**

HUMAN SERVICES
Programs & Services:

Social Services

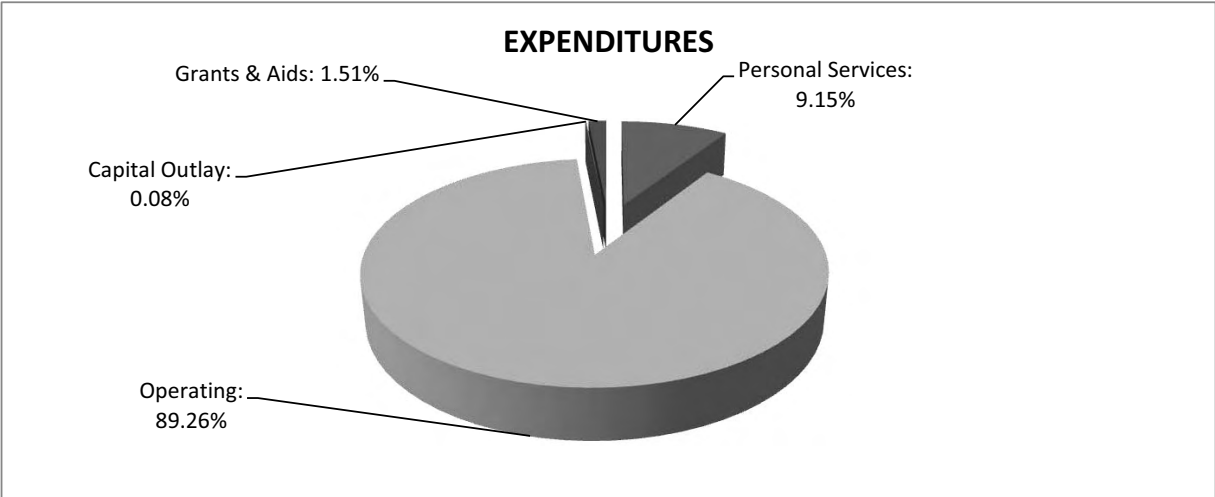
Health Care
Responsibility Act

State Welfare

Residential
Mortgage
Foreclosure
Mediation

Mandated Burials
and Cremation

Medicaid



**FUND 001 - GENERAL FUND
HUMAN SERVICES**

MISSION STATEMENT:

The mission of Osceola County Human Services is to protect the health, safety, well-being and rights of residents receiving services from programs regulated or reviewed by this office. As well as to improve the quality of life for residents receiving services from those programs. Also, the mission of the Veteran's Services Program is to provide comprehensive services to veterans, their widows, and their dependents, while obtaining the greatest possible benefits for this client base, without regard to race, religion, national origin, age, sex, and physical or mental disabilities.

FY11 Goals & Objectives:

The overall goal of the Human Services office is to collaborate with community partners to improved the lives and self sufficiency of citizens who are facing economic and financial difficulties. To administer veterans programs by maintaining the highest possible standards of honesty, integrity, impartiality, conduct, and judgment in dealing with all concerned, and to educate all citizens in the services provided by the program so that veterans or their families will seek out the Human Services office for assistance in any veteran or service related program.

GOAL 1 - To provide outpatient testing and prescription assistance to those who are uninsured and meet the eligibility income guidelines.

Objectives:

1. To ensure daignostic testing (X ray, MRI, CT scan, mamogram) are provided to 150 citizens who are insured.
2. To ensure those who are uninsured are able to receive a 30 day supply of prescription medications and referral to aid.

GOAL 2 - Provide burial and cremation services for the indigent in Osceola County.

Objectives:

1. Maintain contracts with 4 funeral providers for indigent cremation and burial.
2. Provide crematory services for 90% of those seeking burial and cremation.

GOAL 3 - Provide coverage for the medical expenses of those covered by HCRA and Medicaid.

Objectives:

1. Review all expenses associated with Medicaid and Medicare and provide payment on all eligible claims.
2. Provide up to 45 days of out of county hospitaliation reimbursement for Osceola County residents with qualifying expenses.

GOAL 4 - Provide detailed referral services and coordination of care to those in need of help.

Objectives:

1. Respond to 80% of requests for information and referral within 24 hours of receipt.
2. Create and maintain a database of all social services and support services provided in the community for the citizenry.

**FUND 001 - GENERAL FUND
HUMAN SERVICES**

GOAL 5 - Ensure all mandated programs are offered in Osceola County as required.

Objectives:

1. Ensure all mandated services are covered through a county contract and agreement.
2. Monitor all contracts to ensure services are rendered as outlined in their agreement
3. Ensure 100 % of the contracted programs report quarterly and are monitored at least one time annually.

GOAL 6 - Increase the quality of life/standard of living for all eligible citizens by obtaining health care and compenstaion/pension benefits from the Dept. of Veteran's Affairs.

Objectives:

1. To provide comprehensive services to veterans, their widows, and their dependents, while obtaining the greatest possible venefits for this client base.
2. To ensure all paper work is process on time and followed up on time.

GOAL 7 - Provide outreach services to Veterans in various areas of the County.

Objectives:

1. Ensure that Veterans who are incarcerated in Osceola County jail have an opportunity to apply for benefits prior to leaving the facility.
2. Conduct regular and scheduled outreach services to Veterans in St. Cloud, Nursing facilities, and transition house access to staff for benefit planning.
3. Ensure 90% of those served receive the benefits for which they qualify.

GOAL 8 - Ensure that a wide array of services are provided and are of high quality.

Objectives:

1. Ensure all staff are up to date on claims processing and maintain certication through annual examination.
2. Ensure 80% veteran's served report a high level of customer service.
3. Continue to offer claims processing for appeals and burials, disability claims, Educational claims, linkage and support for Home loan programs, and Pension and widows pension claims.
4. Ensure that all Veteran's served are referred to social services in the community which will benefit and support them in maintaining self sufficiency.

**FUND 001-GENERAL FUND
HUMAN SERVICES DEPT**

COST CENTER SUMMARY - (6173):

TRENDS & ISSUES

The Human Services office consists of 6 cost centers, (6173-Human Services; 6141-Veteran's Services; 6181-Guardian Ad Litem; 6185-Legal Aid; 9531-Outside Agencies; and 9641-Health Unit). This cost center includes several mandated items such as Burials and Cremation, Medicaid and services required under the Health Care Responsibility Act (HCRA). The FY11 Adopted Budget shows a decrease of 15% in Personal Services as a result of split funding 1 position and implementing the 80 hour furlough.

REVENUES

Human Services is supported by General Fund revenue; however, for FY11, revenue will be received on a case by case basis from the Residential Mortgage Foreclosure Mediation program (RMFM). Administrative Order #2010-12 established the RMFM Project based on the Supreme Court of Florida Administrative Order # AOSC09-54.

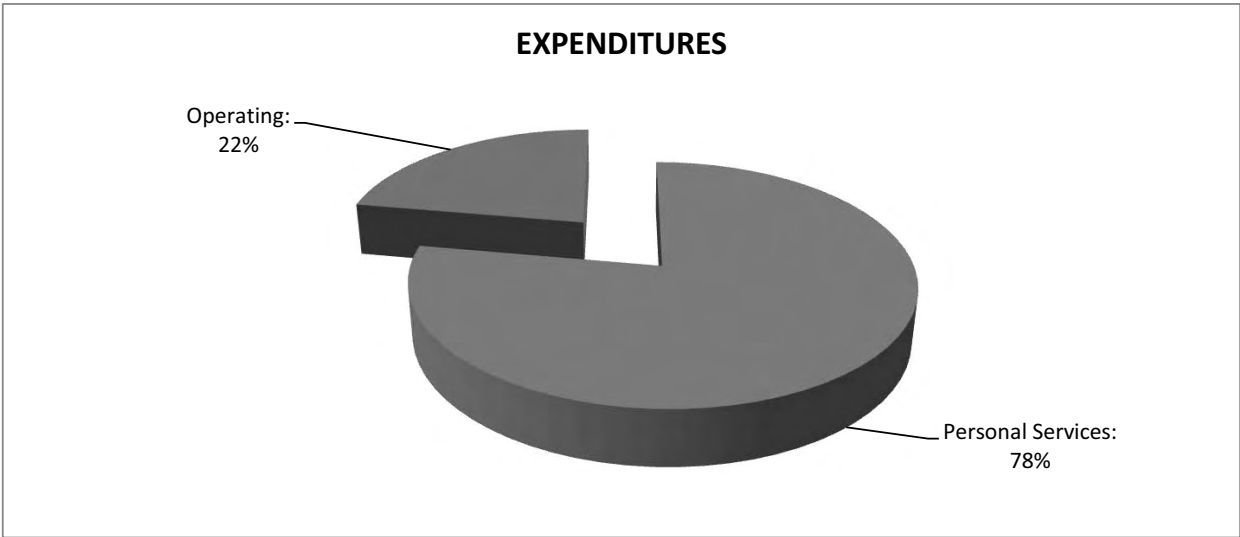
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	445,709	507,196	452,138	383,118	-69,020
Operating Expenses	2,742,161	377,125	3,738,284	3,736,082	-2,202
Capital Outlay	47,030	6,000	0	3,500	3,500
Grants and Aids	0	0	10,000	63,320	53,320
Total Expenditures:	\$3,234,900	\$890,321	\$4,200,422	\$4,186,020	-\$14,402

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	8.00	9.00	7.00	6.50	-0.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	8.00	9.00	7.00	6.50	-0.50

FUND 001 - GENERAL FUND
Guardian Ad Litem

GUARDIAN AD LITEM
Programs & Services:

Children Services



**FUND 001-GENERAL FUND
GUARDIAN AD LITEM**

COST CENTER SUMMARY - (6181):

TRENDS & ISSUES

Per Florida Statute Chapter 29.008 the County is obligated to fund communications, security, maintenance, utilities, facilities, equipment and furnishings for the Guardian Ad Litem (GAL). Although not required, the County has also been funding an additional position for the State's GAL program. While it appears that this is a new position in FY11, it has actually been an approved position for several years. Although not included in the Adopted FY10 Budget, it was re-established in the Revised FY10 Budget with funding from Betterment Grants. For FY11, the position will also be funded with Betterment Grants.

REVENUES

This office is supported by General Fund revenues to provide services to children in hostile environments as mandated by Florida Statute.

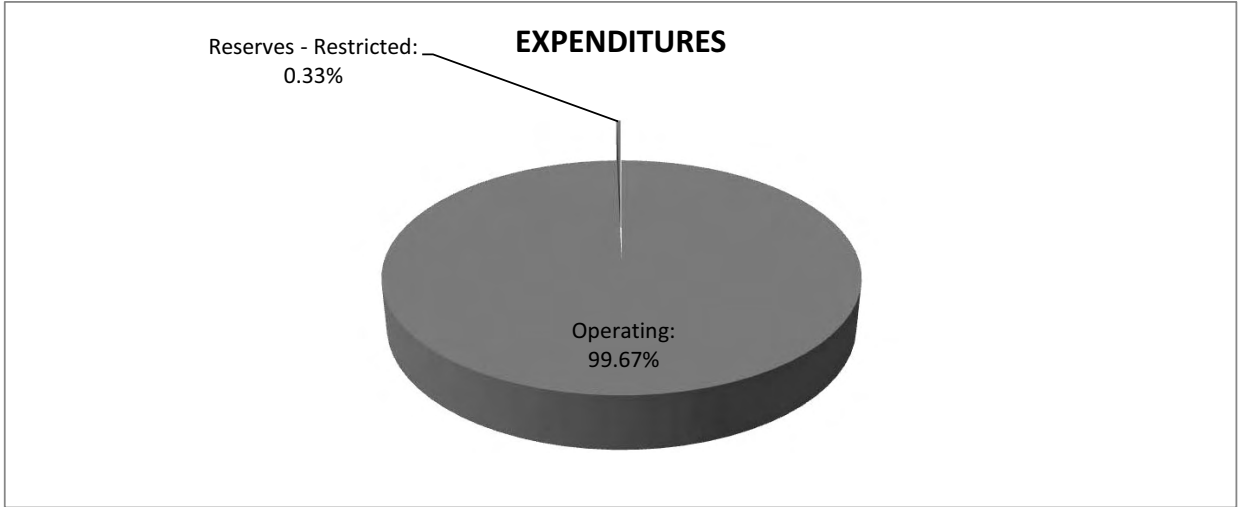
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	54,030	58,771	0	59,670	59,670
Operating Expenses	4,541	4,177	4,890	17,066	12,176
Capital Outlay	2,964	0	0	0	0
Total Expenditures:	\$61,535	\$62,948	\$4,890	\$76,736	\$71,846

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	1.00	1.00	0.00	1.00	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	1.00	0.00	1.00	1.00

**FUND 001 - GENERAL FUND
LEGAL AID**

LEGAL AID
Programs & Services:

Legal Services



**FUND 001-GENERAL FUND
LEGAL AID**

COST CENTER SUMMARY - (6185):

TRENDS & ISSUES

Mandated by F.S. Chapter 29.0085 to provide community legal services to residents who cannot afford such services. Funding for this program is provided from 25% of every \$65.00 collected for traffic violations by the Clerk of the Circuit Court and remitted to the BOCC.

REVENUES

This office is supported primarily by Court fees collected for traffic violations.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	99,874	101,372	103,525	105,979	2,454
Reserves - Restricted	0	0	0	353	353
Total Expenditures:	\$99,874	\$101,372	\$103,525	\$106,332	\$2,807

**FUND 001 - GENERAL FUND
PARKS**

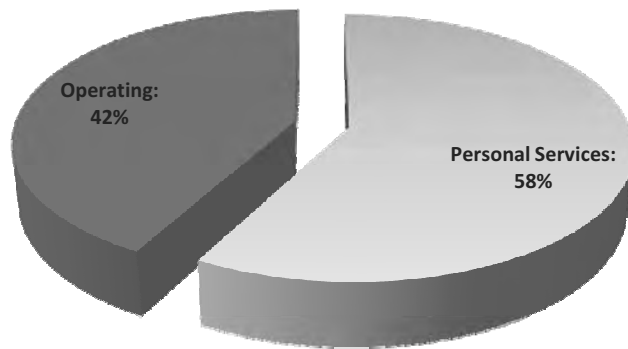
PARKS

Programs & Services:

Maintenance of
Parks

Parks Design and
Construction

Expenditures



**FUND 001 - GENERAL FUND
PARKS**

MISSION STATEMENT:

To promote within Osceola County, healthy lifestyles, social well being and appreciation, understanding and stewardship of parks and natural resources amongst residents and visitors, through providing active and passive recreation opportunities and learning experiences

FY11 Goals & Objectives:

In the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Expand employment opportunities for Osceola County citizens and diversify the local tax base

Objectives:

1. Begin development of Shingle Creek Nature/Visitor Information Center before November 1, 2010 with anticipated completion March 2011
2. Continue Parks Master Plan development to be ready for BCC adoption by January 2011
3. Continue control burns at Lake Lizzie Park.
4. Finalize permit transfer of Holopaw Conservation Area property with South Florida Water Management District and Habitat Restoration Incorporated by June 2011.

GOAL 2 - Provide for safe, accessible, well managed parks that deliver quality life experiences for our residents and visitors.

Objectives:

1. Conduct a "Clean, Green and Safe" inspection report for all County parks and facilities on a quarterly basis.
2. Complete Renovation of historic structures within Shingle Creek Regional Park: Steffee Homestead and historic structures on the Babb Property by December 2010.
3. Open Steffee Homestead property at Shingle Creek Regional Park by March 2011.
4. Complete replacement of aerator tank at Southport Park by September 2011.
5. Complete the replacement of the waste water treatment facility at Southport Park by September 2011.

**FUND 001-GENERAL FUND
PARKS**

COST CENTER SUMMARY - (7201):

TRENDS & ISSUES

This cost center covers the expenditures needed to provide support for the Parks Office. The FY11 Adopted Budget reflects a decrease in Personal Services due to a departmental reorganization which resulted in the reallocation of several FTEs to the Office of Natural Resources. This reorganization is also reflected in a reduction to Operating due to the shifting of perpetual maintenance monies to a different cost center.

REVENUES

The Parks Office is supported by the General Fund revenues. Revenues allocated to this cost center are from monies that are being carried from the prior fiscal year as well as park rentals and other miscellaneous revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	1,466,664	1,403,225	1,488,989	1,041,567	-447,422
Operating Expenses	789,973	864,800	886,623	757,050	-129,573
Capital Outlay	55,995	42,075	245,000	252,245	7,245
Grants and Aids	412,430	25,000	0	0	0
Total Expenditures:	\$2,725,062	\$2,335,100	\$2,620,612	\$2,050,862	-\$569,750

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	29.00	28.00	26.00	20.00	-6.00
Part Time:	1.00	1.00	0.00	0.00	0.00
Total Personnel:	30.00	29.00	26.00	20.00	-6.00

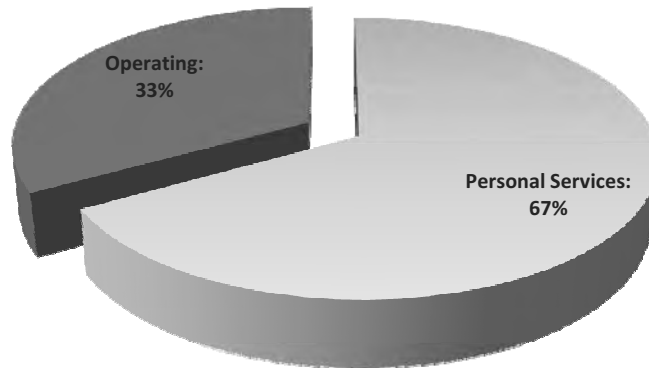
**FUND 001 - GENERAL FUND
SMALL ENGINE REPAIR**

SMALL ENGINE REPAIR

Programs & Services:

Provision of
timely small
engine repairs

Expenditures



**FUND 001 - GENERAL FUND
SMALL ENGINE REPAIR**

MISSION STATEMENT:

To provide comprehensive small engine repair and maintenance coverage for Osceola County Departments.

FY11 Goals & Objectives:

The overall goal for this program is to meet the needs of the County's vertical construction and renovation projects, including any related civil improvements, all within approved budgets and schedules.

Goal 1- Provide timely small engine repairs and quick turn-around.

Objectives:

1. Provide 24 hour average priority turn-around service for Emergency Services Department small engine needs that do not require ordering parts.
2. Conduct weekly inventory to reduce delay time in ordering and replacing parts.

**FUND 001-GENERAL FUND
SMALL ENGINE REPAIR**

COST CENTER SUMMARY: (7205):

TRENDS & ISSUES

The funding provides support for the Parks Division operations of Small Engine Repair Shop which services County Stadium, Softball Complex, Emergency Services, Parks, Road and Bridge and Facilities Maintenance Division. The FY11 Adopted Budget shows a decrease in Personal Services due to the 80-hour countywide furlough. A decrease is also reflected in Operating Expenses and the budget is aligned with prior year actuals. For FY11, as part of a reorganization, this cost center falls under the direction of the Public Works department.

REVENUES

This cost center is partially supported from revenues generated for services provided to other County departments.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	97,692	104,265	107,336	104,604	-2,732
Operating Expenses	58,392	67,766	53,644	51,778	-1,866
Total Expenditures:	\$156,084	\$172,031	\$160,980	\$156,382	-\$4,598

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	2.00	2.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 001 - GENERAL FUND
OSCEOLA HERITAGE PARK**

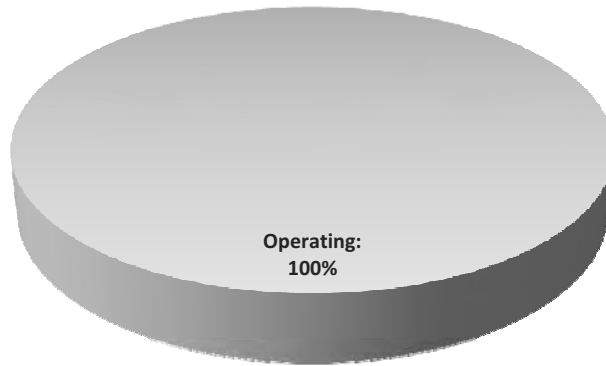
OSCEOLA HERITAGE PARK

Programs & Services:

Maintenance of
the Extension
Services facilities

Kissimmee
Valley Livestock
(KVLS) facilities
maintenance

Expenditures



**FUND 001-GENERAL FUND
OSCEOLA HERITAGE PARK**

COST CENTER SUMMARY: (7503):

TRENDS & ISSUES

This cost center covers the expenditures needed to support the maintenance expenses associated with the offices of Extension Services and Kissimmee Valley Livestock (KVLS). The FY11 Adopted Budget reflects a slight increase from the FY10 Adopted Budget that is reflective of the Department's current needs.

REVENUES

The Park is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	219,364	224,369	203,446	205,618	2,172
Total Expenditures:	\$219,364	\$224,369	\$203,446	\$205,618	\$2,172

**FUND 001 - GENERAL FUND
CLERK OF THE CIRCUIT COURT**

Clerk of the Circuit Court

Programs & Services:

Provides services
in Recording,
Circuit and
County Courts

Records and
Scans all Official
Recordings

Stores all Court
Documents and
Processes Tax
Deeds

EXPENDITURES



FUND 001 – GENERAL FUND

CLERK OF CIRCUIT COURTS

MISSION STATEMENT:

The Clerk of Courts is a Constitutional Officer, elected by the people to perform services in recording, circuit, and county courts. We are committed to providing all users of the Clerk's Office with current, accurate information in a responsive and courteous manner while providing an environment conducive to the professional and personal growth of the Clerk's employees.

OVERVIEW:

The Clerk of Courts is an independently elected official of county government as specified in the Florida State Constitution.

PUBLIC INFORMATION:

In November 2008, Osceola County voters elected Malcom Thompson Clerk of the Courts. The Clerk of the Courts operates offices in downtown Kissimmee in the County Courthouse building at 2 Courthouse Square. Court support responsibilities of the Clerk include all operations in the circuit and county civil and criminal courts. In addition, the Clerk's Recording Division is responsible for recording and scanning all official recording, storage of all court documents and processing of tax deeds. The Clerk transferred the finance function and the secretary to the Board of County Commissioners on October 1, 1992, in accordance with the approval by County voters of the Charter form of government. Clerk's Administration includes the Elected Clerk, an appointed Chief Deputy Clerk, and secretarial/clerical staff.

FY11 Goals & Objectives:

To maintain and preserve the official records and court documents in such a manner as to be easily retrievable, and to perform such duties in the courtroom that will allow all agencies of the judiciary to perform their duties in an efficient and timely manner.

Objectives:

1. To provide a high level of productivity and efficiency through the use of up-to-date technology.
2. To establish a system of recording documents that will provide easy retrieval and allow for the return of originals within 24 hours of receipt.
3. To establish a system of filing whereby all documents are properly filed within 24 hours of receipt.
4. To make the official records easily and readily accessible to all users of the Clerk's Office by providing internet computer access.
5. To establish a cooperative working relationship with all agencies of the court system which will allow justice to be dispensed in a professional and timely manner.

**FUND 001-GENERAL FUND
CLERK OF THE CIRCUIT COURT**

COST CENTER SUMMARY - (9111):

TRENDS & ISSUES

The Clerk of Courts is a Constitutional Officer, elected by the people to perform services in recording, circuit, and county courts. They submit their budget requests to the State of Florida. The General Fund provides funding for costs associated with property and liability insurances related to the required facilities. Per Statute 29.008 the County is also obligated to fund court-related expenditures for maintenance, utilities, and security of court facilities. Cost associated with these expenses are budgeted in Building maintenance's budget in the General Fund. The County also provides funding for cost related to construction of the courts which is provided for in the Court Facilities fund (Fund 115) as well as technology needs through the Court Technology Fund (Fund 130).

REVENUES

This Office is funded by Court Fees except for funds provided by the General Fund and other funds as previously mentioned.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	0	1,055	142,772	233,996	91,224
Total Expenditures:	\$0	\$1,055	\$142,772	\$233,996	\$91,224

**FUND 001 - GENERAL FUND
SUPERVISOR OF ELECTIONS**

SUPERVISOR OF ELECTIONS
Programs & Services:

Voter Registration
and Education

Conducts and
Certifies Osceola
County Elections

Certifies
Candidates for
County Offices

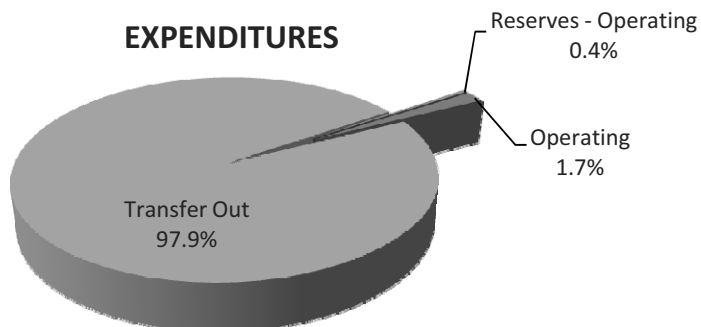
BACKGROUND INFORMATION

The Supervisor of Elections is an autonomous Constitutional Officer who is elected by the voters of Osceola County. Her duties are to administer and certify the elections for Osceola County and its municipalities, maintain a current and accurate voter registration list, conduct voter registration, and provide voter education to all citizens to assist them in becoming a more informed voter while complying with the Florida Election Laws. The Supervisor of Elections also qualifies candidates for county office and receives candidate and party campaign finance and financial reports. Other duties and responsibilities include maintaining election equipment, hiring and training election workers, equipping polling locations and providing information and statistics about voter registration, voting history, verifying petition signatures, and maintaining precinct information for elections in Osceola County.

PUBLIC INFORMATION

Mary Jane Arrington is servicing her first term as Supervisor of Elections. She previously served as a County Commissioner for eight years. She and her staff strive to be responsive to all citizens to make their voting experience positive. They work on a daily basis to be fiscally responsive to the taxpayers of Osceola County. This is reflected in the current budget being the lowest for the Supervisors' Office in six years.

EXPENDITURES



FUND 001 – GENERAL FUND

SUPERVISOR OF ELECTIONS

VISION STATEMENT:

“To build and maintain public trust in the electoral process”

MISSION STATEMENT:

“To provide the citizens of Osceola County quality election services and maintain the integrity of the electoral process. As election professionals we are the gatekeepers of democracy.”

PUBLIC INFORMATION:

Mary Jane Arrington is serving her first term as Supervisor of Elections. She previously served as a County Commissioner for eight years. She and her staff strive to be responsive to all citizens to make their voting experience positive. They work on a daily basis to be fiscally responsive to the taxpayers of Osceola County. This is reflected in the current budget being the lowest for the Supervisors' Office in five years.

FY11 Objectives:

1. Work to provide quality election services, which will include: conducting open, fair, transparent and secure elections in the most efficient and professional manner as well as posting timely and accurate results.
2. Promote voter awareness through education, outreach and community involvement, which will encourage voter participation and assist voters in making informed decisions.
3. We maintain current, accurate Voter Registration Files.
4. Judiciously expend our tax dollars while making sure we are meeting the expectations of our citizens.
5. Working to make sure every eligible voter has the opportunity to exercise his or her right to vote.
6. Ensuring compliance with Florida Election Laws.
7. Provide exemplary customer service.
8. Remain on the forefront of elections technology and innovations.
9. Embrace youth participation and voter education to inspire and prepare our young people to become the voters, poll workers and candidates of tomorrow.

**FUND 001-GENERAL FUND
SUPERVISOR OF ELECTIONS**

COST CENTER SUMMARY - (9121):

TRENDS & ISSUES

The Board of County Commissioners (BOCC) is required by law to fund the Supervisor of Election's budget request. Funding is also provided for property and liability insurances which are not included in the submitted budget to the BOCC. In comparison to the budget submitted and adopted in FY10, the FY11 requested budget represents a reduction of 8%. Funds are transferred out to this office.

REVENUES

The Supervisor of Elections is funded by the General Fund to provide services to the voters of Osceola County. This office also returns unused funds at the end of each fiscal year per Florida Statute 218.36.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	85,113	54,083	61,331	41,966	-19,365
Transfers Out	4,260,630	2,962,434	2,651,904	2,417,517	-234,387
Reserves - Operating	0	0	10,000	0	-10,000
Reserves - Restricted	0	0	0	10,000	10,000
Total Expenditures:	\$4,345,743	\$3,016,517	\$2,723,235	\$2,469,483	-\$253,752

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	25.00	23.00	20.00	20.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	25.00	23.00	20.00	20.00	0.00

**FUND 001 - GENERAL FUND
TAX COLLECTOR**

TAX COLLECTOR

Programs & Services:

Ad Valorem Tax
Collection

Tourist Tax
Collection

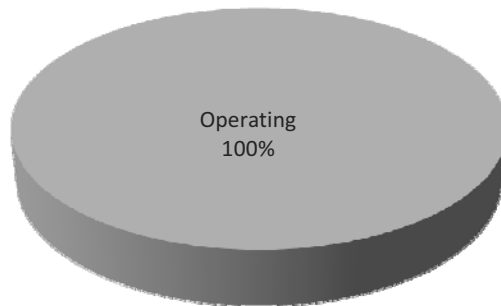
Local Business
Tax Receipt
Collection

Hunting and
Fishing Licenses

Vehicle Tags,
Title and
Registration

Drivers License
Services,
including
identification
Cards - Main
Office Only

EXPENDITURES



FUND 001 – GENERAL FUND

TAX COLLECTOR

MISSION STATEMENT:

To provide superior customer services exceeding all expectations by creating pride and enthusiasm in the workplace.

PUBLIC INFORMATION:

The Tax Collector mails out property tax bills in November of each year based on the taxable value set by the Property Appraiser and the tax rates set by local governments. Taxpayers receive early payment discounts starting at 4% for November payments, 3% in December, 2% in January, and 1% in February. All property taxes are due in full during the month of March and become delinquent and subject to delinquent tax collection fees if paid on or after April 1. On or before June 1st, the Tax Collector conducts a tax certificate sale including each real estate property with unpaid taxes. This action imposes a tax lien on the property, and if unpaid, could result in a sale of the property. The Tax Collector's office also issues local business tax receipts, hunting and fishing licenses, as well as boat and mobile home registrations. Auto tag renewal notices are mailed to each registered vehicle owner and are due by midnight of the owner's birthday. Additionally the Tax Collectors main office only offers all drivers license services except the skills test. Citizens will need to visit the State Office if they need to take the drivers road test. The Tax Collector is Ms. Patsy Heffner, the main number is (407) 402-4000 and the address is 2501 E. Irlo Bronson Memorial Hwy. Kissimmee, FL 34744

FY11 Objectives:

Objectives:

1. Cultivate an environment that is both welcoming to our customers and conducive to the professional and personal growth of Tax Collector employees.
2. Provide the training necessary to deliver knowledgeable, courteous service to our customers and the agencies we serve.
3. Utilize technology to the fullest extent possible to efficiently serve our customers and accurately account for revenue collected.
4. Maintain the public's trust and confidence through service and accountability.

**FUND 001-GENERAL FUND
TAX COLLECTOR**

COST CENTER SUMMARY - (9131):

TRENDS & ISSUES

The Tax Collector is an independent constitutional officer duly elected by the voters of Osceola County. The Tax Collector participates in the management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, and the Department of Revenue. The office is also responsible for the collection of other taxes at the local level, such as Local Business Tax Receipts, the local option Tourist Tax and taxes imposed by special levying districts. The Tax Collector's office receives a fee for providing a variety of services and, historically, has always been able to return unused fees to the County. Appropriation below reflects that of the General Fund only and represents a 1% increase over the FY10 Adopted Budget.

REVENUES

The Tax Collector generates its revenue through fees.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	6,598,638	6,741,460	5,635,470	6,029,926	394,456
Total Expenditures:	\$6,598,638	\$6,741,460	\$5,635,470	\$6,029,926	\$394,456

**FUND 001 - GENERAL FUND
PROPERTY APPRAISER**

PROPERTY APPRAISER

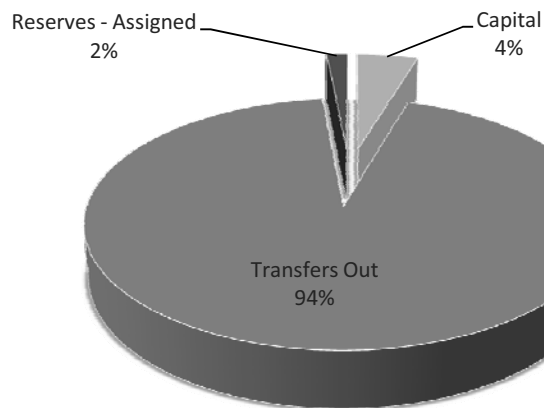
Programs & Services:

Homestead
Exemptions

Property
Valuation

Value
Adjustment
Board

EXPENDITURES



FUND 001 – General Fund

PROPERTY APPRAISER

FY11 Goals & Objectives:

Goal 1 – Continuance of information technology enhancements for public services and education

Objectives:

- a. Interactive additions to parcel search website engine
 - i. Comparables Sales Analysis and Display Similar Sales module
 - ii. Downloadable data in greater detail and customizable user reports
- b. Mapping and Location tools
 - i. County Centerline layer theme to provide address and intersection location data
 - 1. Location tracking for address and street intersections
 - 2. Buffer selection of parcels options based on map location
 - ii. Digital orthophotography update for January 2011
 - 1. Updated aerials to improve assessment verification
 - 2. Aerial photos can be infused with CAMA/GIS and web-based portals

Goal 2 – Deployment of new CAMA system (parcel management software and hardware)

Objectives:

- a. Consolidate Property Appraiser databases, tax roll processes and facilitate Property Appraiser online services
 - i. Integrate real property and tangible personal property databases to streamline tax roll procedures
 - ii. Provide better information services for Property Appraiser online websites, to include Homestead online, parcel search engine and general public data
- b. Installation of improved hardware infrastructure and network security devices
 - i. Deployment of higher grade server(s) that employ advanced processors, improved hard drive input/output and greater memory and storage capacity
 - ii. Network devices with improved security encryption coding and support for digital communication sources, such as fiber optic

Goal 3 – Implementation of new Property Appraiser technology resources to reduce workflow duplication and enhance distribution to County service portals

- a. Broaden access to Property Appraiser parcel information systems and intranet based applications
 - i. The new Manatron system provides view only access to various parcel information screens
 - ii. Improvements to internet and intranet parcel search engines for GIS type functions and reports
- b. Examine workflow procedures and data sets in GIS and CAMA services and consolidate task and eliminate duplicate data entry
 - i. Identify County Departments utilizing Property Appraiser information and provide a viable IT resource, based on continuous Property Appraiser IT improvements
 - ii. Provide general public resources using technology to provide a streamline and a one stop type service for Osceola government business, when available
 - 1. Public IT stations with secure Wi-Fi access within the Property Appraiser’s office
 - 2. Addition of do-it-yourself services for web applications (custom report downloads, user defined map printing and residential data analysis)

SUMMARY

The Osceola County Property Appraisers’ Office is in the midst of a technology overhaul to provide better services to meet the numerous and changing statutory requirements. These IT upgrades affect every workflow procedure within each department in the Property Appraisers’ Office. With shrinking budgets and frozen staff counts, we are faced with the challenge of providing a high level of service while upgrading the quality and automation of legacy or near obsolete resources. The generation of a certified tax roll combined with providing this same data in a user friendly environment, sets the stage for a sound IT infrastructure that is up to date and in a ready state. Technology goals are in place to meet the need without overwhelming a relic IT system and transition to web based and even CLOUD computing arena without drastic or unrealistic expectations. A step by step implementation plan allows a steady movement towards improved business solutions which in turn will expand to any elements that utilize the Property Appraiser services. In an unsettled time, upgraded resources will generate greater data accuracy and accountability without compromising services or degrading the public trust with the Property Appraiser’s Office.

**FUND 001-GENERAL FUND
PROPERTY APPRAISER**

COST CENTER SUMMARY - (9141):

TRENDS & ISSUES

The Property Appraiser's Office is responsible to determine the value of all property within the County, including improved and vacant real property, tangible personal property, and agriculture property. The Property Appraiser submits their budget to the Department of Revenue for approval as well as to the Board of County Commissioners for inclusion in the County's Adopted Budget. Additional expenses, not associated with their budget submission, include funding for the purchase of Computer-Assisted Mass Appraisal (CAMA) software, property and liability insurance and postage for mailing of the Notices of Proposed Property Taxes (TRIM). Per Florida Statute 200.069 the mailing of TRIM Notices should be at the expense of the Board of County Commissioners. Compared to the FY10 Adopted Budget the FY11 budget submitted by the Property Appraiser increased by 1.8% due to the increase in mandatory Florida Retirement System rates and Capital Outlay for the replacement of desktop computers.

REVENUES

This office is funded primarily by the General Fund. Other revenue sources include fees collected from the Library, Environmental Lands and the Municipal Service Taxing Units (MSTU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	153,695	221,883	296,766	273,243	-23,523
Transfers Out	4,979,275	4,663,330	5,257,470	5,645,728	388,258
Reserves - Operating	0	0	96,155	0	-96,155
Reserves - Restricted	0	0	0	93,131	93,131
Total Expenditures:	\$5,132,970	\$4,885,213	\$5,650,391	\$6,012,102	\$361,711

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	70.00	63.00	63.00	60.00	-3.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	70.00	63.00	63.00	60.00	-3.00

**FUND 001 - GENERAL FUND
SHERIFF**

SHERIFF

The Sheriff's Office provides professional law enforcement services and a variety of programs including the following:

Neighborhood
Crime Watch

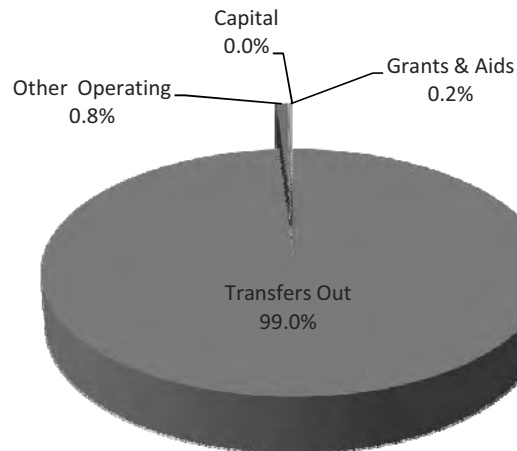
Safety
Information

School Resource
Officers

Teen Driver
Challenge
Classes

Self-Defense-
Awareness
Familiarization
Exchange
(S.A.F.E.) Classes

EXPENDITURES



FUND 001 – GENERAL FUND

SHERIFF

MISSION STATEMENT:

The mission of the Osceola County Sheriff's Office is to enhance the quality of life for the residents and visitors in our communities through professional law enforcement services and community policing concepts. We will strive for excellence in our commitment to provide a safe and secure environment and promote trusting relationships with those whom we serve.

FY11 Goals & Objectives:

To protect the citizens and visitors of Osceola County, but specifically the goals and objectives for FY11 are as follows:

GOAL 1 – Crime Control and Prevention – Provide a safe and secure environment for residents, visitors and businesses.

Objectives:

1. Continue the Robbery Unit's and Patrol's use of improved response and investigative tools to decrease the number of robberies, clear cases and increase robbery arrests.
2. Proactively seek to eradicate illegal drug activity, especially the manufacture of methamphetamines which has the capacity to endanger innocent citizens.
3. In accordance with state statutes, continue to closely monitor the sex offenders and predators living in or visiting our county, and keep the community informed.
4. Actively target traffic violators through routine patrol and special operations to keep our streets and roadways safe for all drivers and pedestrians.
5. The Emergency Response Team will continue to investigate and prepare for homeland security-related threats and civil disturbances, and for assisting during natural and man-made disasters.
6. Combat gang violence, and monitor gang members and gang activity which often results in crimes against innocent citizens.
7. Continue intelligence-driven Patrol methods to effect reduction in violent and property crime.

GOAL 2 – Community Outreach – Provide the community with crime prevention and safety information and programs.

Objectives:

1. Continue the School Resource Officer program, deputies assigned to provide school security and serve as law enforcement liaisons. The SROs teach programs that help students resist negative behaviors leading to drug and gang involvement.

2. Expand the Community Volunteer Patrol, citizens in specially- marked Sheriff's Office vehicles patrolling their neighborhoods to observe and report suspicious persons or activity. Currently, 6 neighborhoods and 100 citizen volunteers participate in the program.
3. Conduct the popular 8-week Basic and Advanced Citizens Academies that familiarize citizens with the Sheriff's Office and law enforcement issues.
4. Continue the Teen Driver Challenge classes which offer teenaged drivers classroom and hands-on training in accident avoidance and driving skills to help them become safer drivers.
5. Continue the Self-Defense Awareness Familiarization Exchange (S.A.F.E.) classes that educate women 16 and older how to reduce the risk of becoming a victim, and how to protect themselves if it should happen.
6. Assist in establishing new neighborhood crime watch groups and continue support of current groups.
7. Operate a Summer Adventure Camp for local children that provide a safe and fun learning environment while providing an opportunity for at risk youth to interact directly in a very positive way with deputies.

GOAL 3 – Fiscal Responsibility – Provide efficient, cost-effective law enforcement and crime prevention services.

Objectives:

1. Operate within budget, attentive to optimum use of taxpayer dollars.
2. Maximize the efficiency of current resources to combat crime and provide necessary services.
3. Concentrate personnel and resources, at any given time, in areas of critical need.
4. Maximize grant acquisition efforts to bring in outside funding opportunities.
5. Work with Osceola County to provide consolidated fleet services for County vehicles.

**FUND 001-GENERAL FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

TRENDS & ISSUES

The Osceola County Sheriff's Office enforces the laws of the State of Florida and the ordinances of Osceola County. From FY10 and FY11 staff increased by 5 full-time positions (3 fleet positions to consolidate fleet services to Osceola County and 2 deputies to provide security for 2 newly appointed Judges.) Part-time staff increased by three to provide additional crossing guards. The budget submitted by the Sheriff increased by 3.9% over the FY10 Adopted Budget due to the newly budgeted positions as well as an increase in mandatory Florida Retirement System rates. Although not included in the budget submitted, the County funds certain expenses related to property and liability insurances and the 800Mhz radio communication for the Sheriff's Office. Funds are transferred out to the Sheriff as requested.

REVENUES

The Sheriff's Office is primarily supported by the General Fund. This office generates revenue that is remitted to the Board of County Commissioners for Charges for Services relating to traffic and County ordinance violations and costs associated with the prosecution of convicted persons. Other revenues include miscellaneous revenue, grants (Justice Assistance Grant (JAG) and AERO computer grants) and other sources.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	622,806	893,846	953,262	427,432	-525,830
Capital Outlay	0	0	0	2,539	2,539
Grants and Aids	16,244	15,974	0	102,957	102,957
Transfers Out	49,808,330	50,550,835	48,286,380	50,251,723	1,965,343
Total Expenditures:	\$50,447,380	\$51,460,655	\$49,239,642	\$50,784,651	\$1,545,009

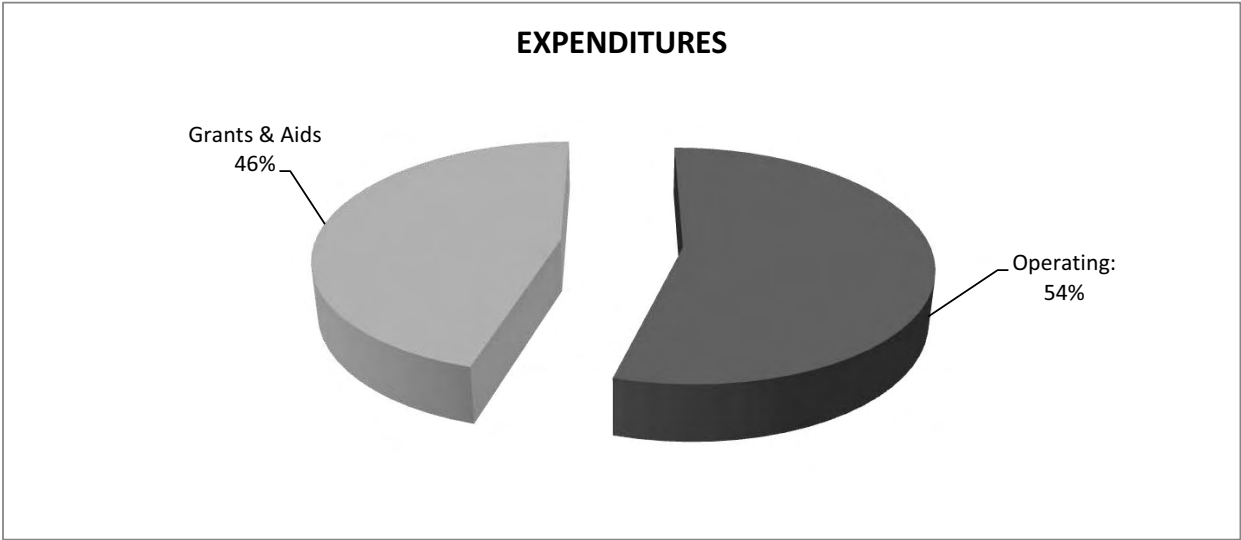
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	578.00	607.00	598.00	603.00	5.00
Part Time:	71.00	73.00	77.00	80.00	3.00
Total Personnel:	649.00	680.00	675.00	683.00	8.00

**FUND 001 - GENERAL FUND
OUTSIDE AGENCIES**

OUTSIDE AGENCIES
Programs & Services:

Child Protection
Teams

Contractual
Services - Osceola
Mental Health



**FUND 001-GENERAL FUND
OUTSIDE AGENCIES-COMM/ECON DEV**

COST CENTER SUMMARY - (9531):

TRENDS & ISSUES

This cost center was established to track funding provided to various agencies. For FY11, the County reduced this budget but still includes the following State mandated programs: Child Protection Teams, mandated by F.S. Chapter 39 to provide services to abused children and the Baker Act - F.S. Chapter 394 to provide community mental health services. The only non-mandated item in this cost center for FY11 is an agreement with Osceola Mental Health (Park Place) to provide assistance to juveniles and indigent citizens who need mental health care.

REVENUES

This office is supported primarily by General Fund revenues to provide services to residents of Osceola County as mandated by Florida Statutes and to fulfill contractual agreements.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	476,110	451,800	492,823	465,000	-27,823
Grants and Aids	3,968,883	2,369,589	637,795	388,569	-249,226
Total Expenditures:	\$4,444,993	\$2,821,389	\$1,130,618	\$853,569	-\$277,049

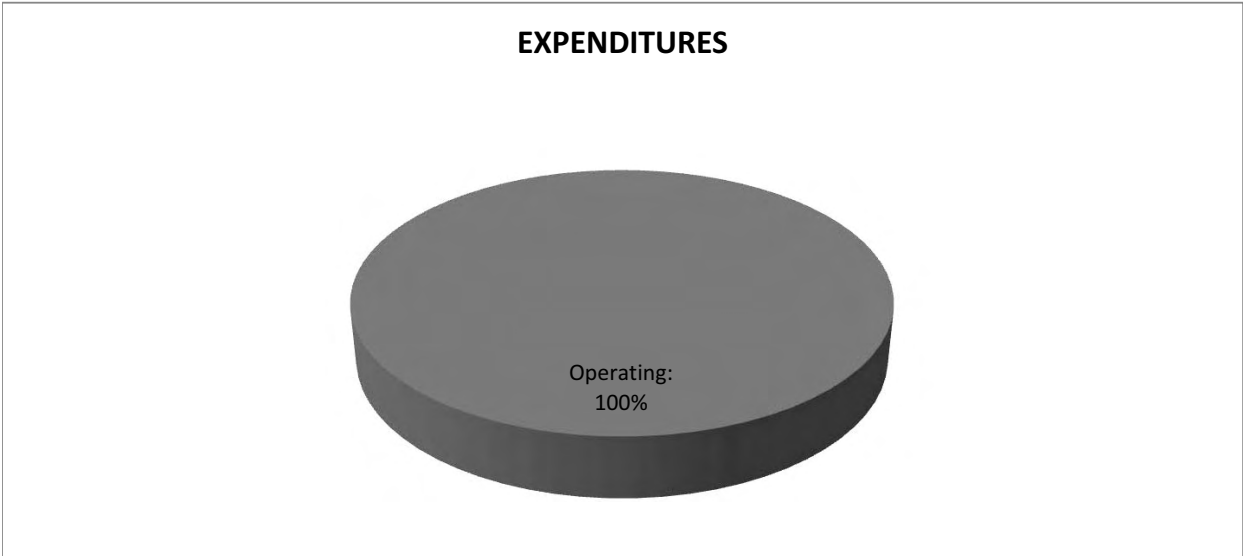
**FUND 001 - GENERAL FUND
HEALTH UNIT**

HEALTH UNIT
Programs & Services:

Dental Programs

School Health
programs

Community
Pharmacy



**FUND 001-GENERAL FUND
HEALTH UNIT**

COST CENTER SUMMARY - (9641):

TRENDS & ISSUES

While primarily funded by the State of Florida, the County provides funding for primary and obstetric services at 5 Health Department locations throughout the community. Also included in this budget is funding for phone service and facility repairs at these locations. The reduction in Operating Expenses for FY11 is the result of a decrease in Property & Liability insurance in this cost center.

REVENUES

This office is supported primarily by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	175,188	0	0	0	0
Operating Expenses	991,547	593,354	696,478	661,285	-35,193
Total Expenditures:	\$1,166,735	\$593,354	\$696,478	\$661,285	-\$35,193

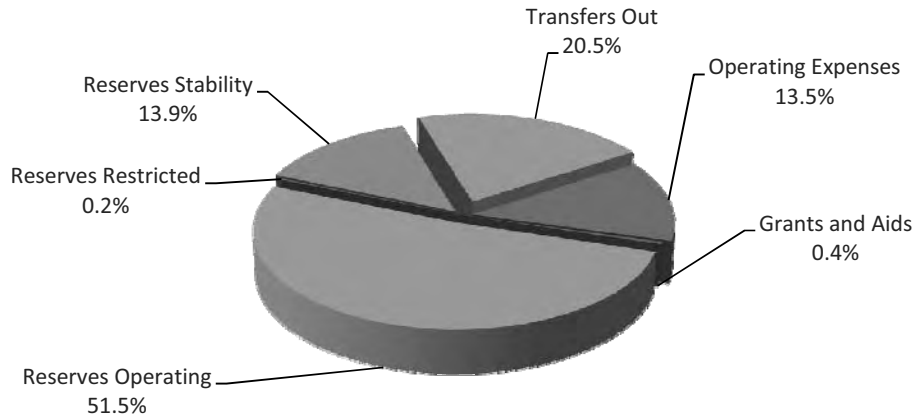
**FUND 001 - GENERAL FUND
OTHER GOVERNMENT SUPPORT SERVICES**

OTHER GOVERNMENT SUPPORT SERVICES

Programs & Services:

Funding for
services that are
not Department
Specific

EXPENDITURES



**FUND 001-GENERAL FUND
OTHER GOVERNMENT SUPPORT SVCS**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES

Funds are appropriated in this cost center for expenditures that are not specific to a department or office but benefit the County as a whole. Included in the FY11 Budget is funding for the fire assessment buy down, juvenile justice/County share, Community Redevelopment Areas (CRA) obligations, litigation expenses, grants and aids, and transfers out to other funds to provide for debt service payments and the operations of the Transportation Trust Fund. Also, budgeted in this cost center are the General Fund's reserves which were budgeted in various cost centers in prior years.

REVENUES

This cost center is supported by General Fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	7,344,589	7,599,017	10,875,963	8,706,715	-2,169,248
Capital Outlay	28,850	0	0	0	0
Debt Service	186,572	18,350	0	0	0
Grants and Aids	1,559,901	1,146,942	500,000	256,587	-243,413
Other Non Operating Expenses	0	158	0	1,000	1,000
Transfers Out	0	0	0	13,249,019	13,249,019
Reserves - Operating	0	0	0	33,265,954	33,265,954
Reserves - Restricted	0	0	0	147,099	147,099
Reserves - Stability	0	0	0	9,003,140	9,003,140
Total Expenditures:	\$9,119,912	\$8,764,467	\$11,375,963	\$64,629,514	\$53,253,551

Special Revenue Funds

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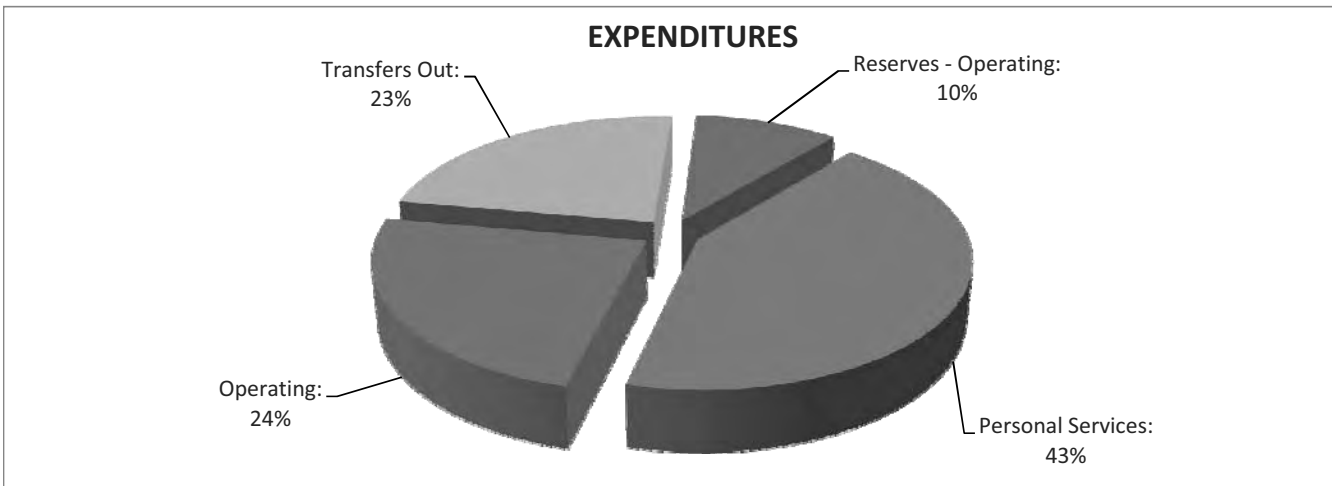
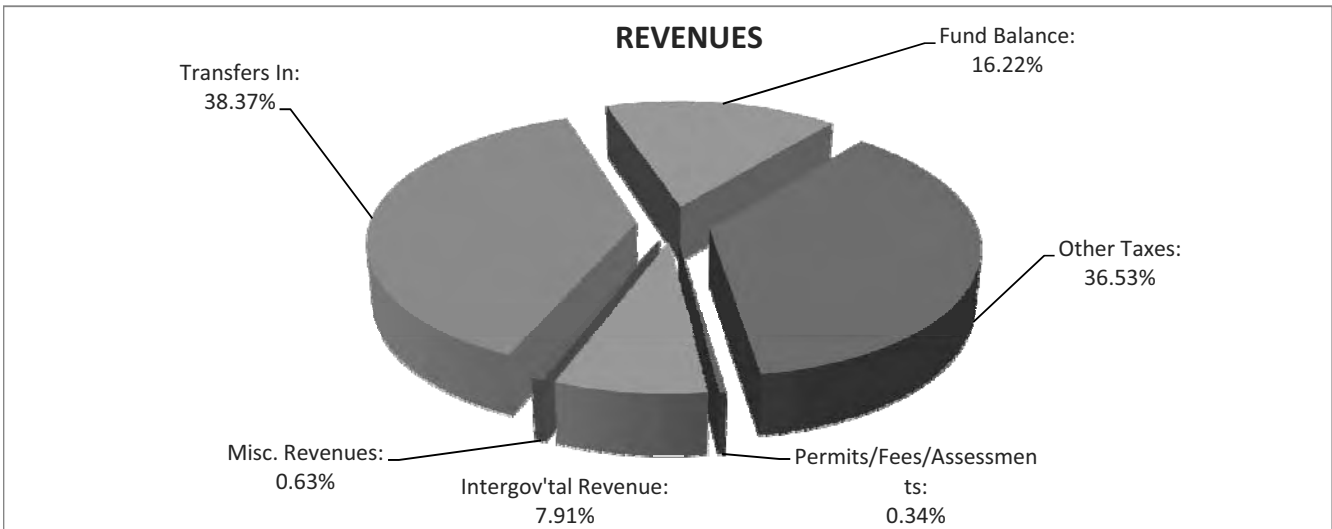
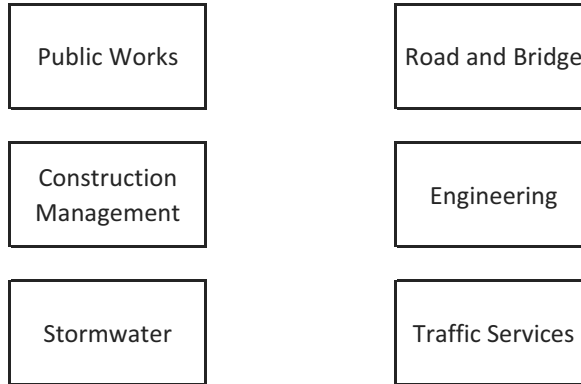
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SPECIAL REVENUE FUNDS

Special Revenue Funds are funds that account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

FUND 102 - TRANSPORTATION TRUST FUND

TRANSPORTATION TRUST FUND
Programs & Services:



FUND 102-TRANSPORTATION TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation related expenditures such as construction or maintenance of roads, bridges, mass transit, and purchase of right-of-way. For FY 2011, the General Fund is transferring \$6.1 million as the projected revenues to the fund will not be sufficient to cover its budgeted expenses and obligations. The fund's budget reflects a decrease of 5.2% from the FY10 Adopted Budget and a 12.6% decrease from the FY10 Revised Budget. The budget includes the implementation of an 80-hour furlough and the reduction of 16 FTEs assigned to the fund which resulted in a \$2 million dollar reduction to Personal Services. The budget for Operating Expenses reflects a reduction of over \$600,000 from the FY 2010 adopted budget mostly in the areas of professional services, other contractual services, and road materials and supplies. Also, included in the FY 2011 budget is funding to cover two bond debt service payments of the gas tax revenue refunds of 1998 and 2003 for a total of \$2.7 million. Reserve levels are set at 2-months of operations mostly to account for the delay in revenue collections.

REVENUES

The Transportation Trust fund is funded through the 9th cent fuel tax (1 cent per gallon), the county fuel tax (1 cent per gallon), the local option fuel tax (6 cents per gallon), miscellaneous revenues, and engineering fees. All of these are estimated to reflect a slight decline from the FY 2010 adopted budget. Consistent with prior fiscal years, the General Fund is transferring \$6.1 million, or approximately 30% of the FY 2011 recommended budget, to allow the fund to cover its expenditures, obligations, and to allocate for two months of Operating expenses in Reserves.

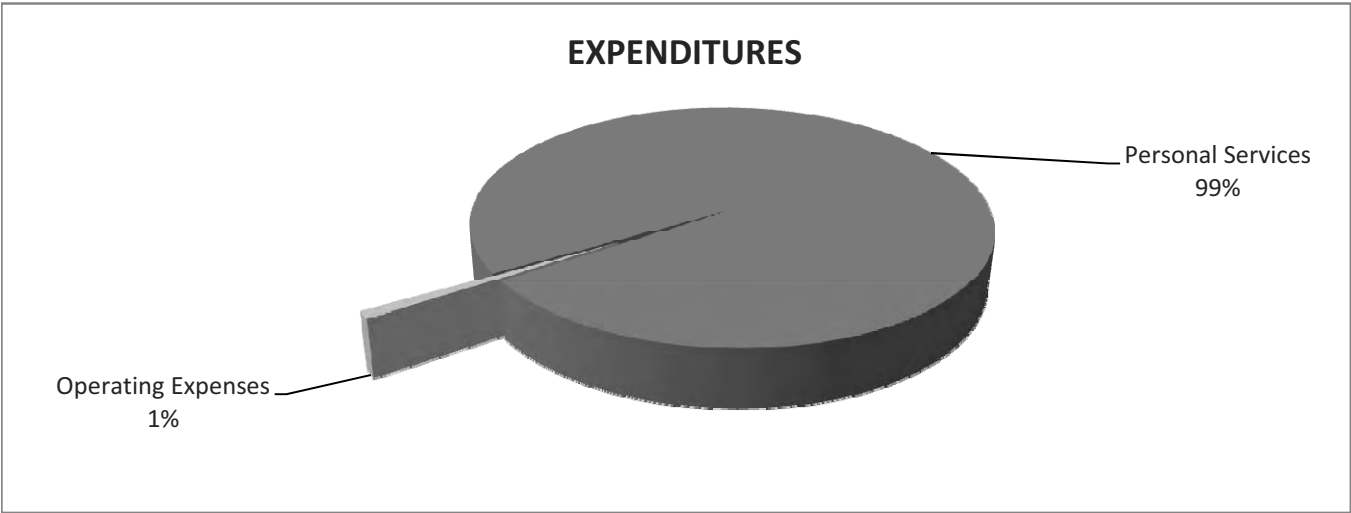
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Other Taxes	7,852,493	7,815,542	7,613,567	7,588,843	-24,724
Permits, Fees & Special Assessments	1,203,357	87,841	70,000	70,000	0
Intergovernmental Revenue	1,746,070	1,687,007	1,695,062	1,642,651	-52,411
Charges For Services	2,129	165	0	0	0
Miscellaneous Revenues	351,392	195,138	55,000	130,821	75,821
Less 5% Statutory Reduction	0	0	-471,681	-471,615	66
Transfers In	11,208,103	14,350,562	11,457,365	7,970,610	-3,486,755
Fund Balance	0	0	1,000,000	3,370,425	2,370,425
Total Revenues:	\$22,363,544	\$24,136,255	\$21,419,313	\$20,301,735	-\$1,117,578
<u>Expenditures</u>					
Personal Services	11,584,957	11,009,416	10,713,487	8,678,254	-2,035,233
Operating Expenses	9,783,275	9,976,738	5,466,357	4,864,000	-602,357
Capital Outlay	69,993	11,338	0	0	0
Other Non Operating Expenses	0	1,112	0	0	0
Transfers Out	2,851,197	4,164,719	4,648,012	4,725,889	77,877
Reserves - Operating	0	0	591,457	2,033,592	1,442,135
Total Expenditures:	\$24,289,422	\$25,163,323	\$21,419,313	\$20,301,735	-\$1,117,578

FUND 102-TRANSPORTATION TRUST FUND
INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY
Programs & Services:

PC Desktop Support

Network and
Systems
Operations



**FUND 102-TRANSPORTATION TRUST FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1711):

TRENDS & ISSUES

This cost center in Fund 102 tracks the costs associated with the Information Technology personnel assigned to the Transportation Trust Fund. In FY11, this cost center supports 1 FTE, unchanged from FY10. The increase in Personal Services is due to the new overtime procedures implemented in FY11 and adjustments made to insurance benefits. Through working with the Comptroller 's Office, each department's budget that participates in the following services...Workers Compensation, Property & Liability, Dental, Health, and Life/AD&D/ST/LTD insurances...will reflect a separate expense for overhead in an Operating account. This accounts for the increase in Operating Expenses in this cost center.

REVENUES

This is not a revenue producing cost center and thus relies on the fund for its revenue.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	88,601	87,217	88,431	1,214
Operating Expenses	0	2	0	913	913
Total Expenditures:	\$0	\$88,603	\$87,217	\$89,344	\$2,127

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	1.00	1.00	1.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	1.00	1.00	1.00	0.00

**FUND 102 - TRANSPORTATION TRUST FUND
TRAFFIC SERVICES**

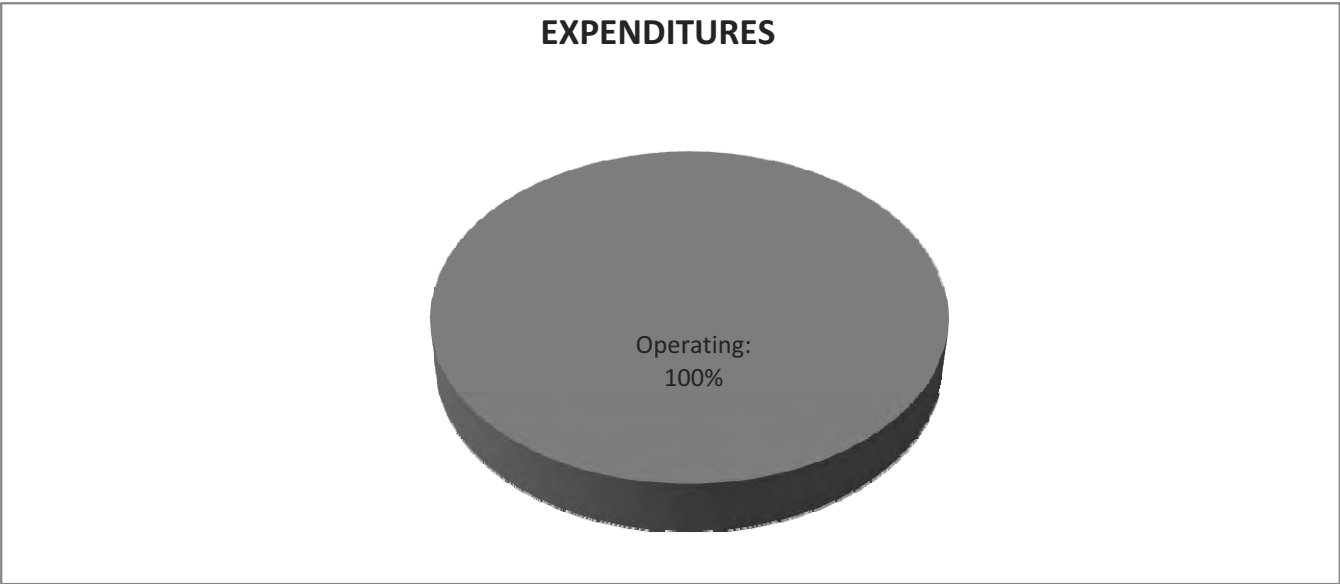
TRAFFIC SERVICES
Programs & Services:

Signal
Maintenance

Railroad Contract
Maintenance

School Crossing

Street Lights



**FUND 102-TRANSPORTATION TRUST FUND
TRAFFIC SERVICES**

COST CENTER SUMMARY - (4132):

TRENDS & ISSUES

The Traffic Services section was consolidated as part of a Public Works Department reorganization completed in fiscal year 2009 that consolidated most cost centers into one Road & Bridge account. However, some operating expenses related to the function are still being tracked utilizing this cost center including the streetlights contract, railroad maintenance contract, and signal maintenance contract with the city of Kissimmee. The increase in the FY 2011 budget is due to costs related new street lights, traffic signals and maintenance related costs.

REVENUES

This office is supported by Transportation Trust fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	777,931	0	0	0	0
Operating Expenses	687,030	244,900	611,700	728,397	116,697
Capital Outlay	20,928	0	0	0	0
Total Expenditures:	\$1,485,889	\$244,900	\$611,700	\$728,397	\$116,697

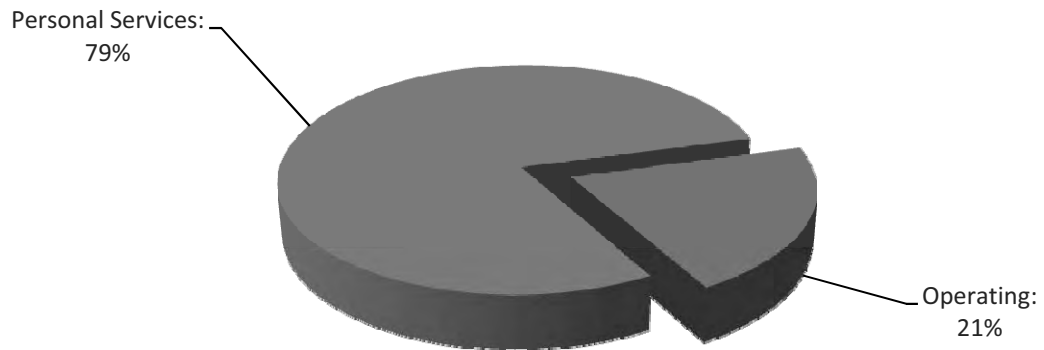
**FUND 102 - TRANSPORTATION TRUST FUND
PUBLIC WORKS ADMINISTRATION**

PUBLIC WORKS ADMINISTRATION

Programs & Services:

Administration,
budget
preparation and
control functions
of the Public
Works department

EXPENDITURES



**FUND 102-TRANSPORTATION TRUST FUND
PUBLIC WORKS / PROJECT MGMT**

COST CENTER SUMMARY - (4152):

TRENDS & ISSUES

The Public Works Administration Section oversees the administration, budget preparation and control functions of the Public Works department. This cost center was created as part of a Public Works Department reorganization completed in FY09. The FY11 budget reflects a decrease in Personal Services that is consistent with a 3.7 FTE reduction and the 80-hour countywide furlough. The budget for Operating Expenses is also reflective of a significant reduction that is the result of the department's savings measures for other contractual related expenses.

REVENUES

This office is supported by Transportation Trust fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	964,792	1,266,167	621,155	-645,012
Operating Expenses	0	579,219	333,349	149,095	-184,254
Capital Outlay	0	4,623	0	0	0
Total Expenditures:	\$0	\$1,548,634	\$1,599,516	\$770,250	-\$829,266

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	11.00	12.00	8.30	-3.70
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	11.00	12.00	8.30	-3.70

**FUND 102 - TRANSPORTATION TRUST FUND
PUBLIC WORKS SERVICES ADMINISTRATION**

ADMINISTRATION

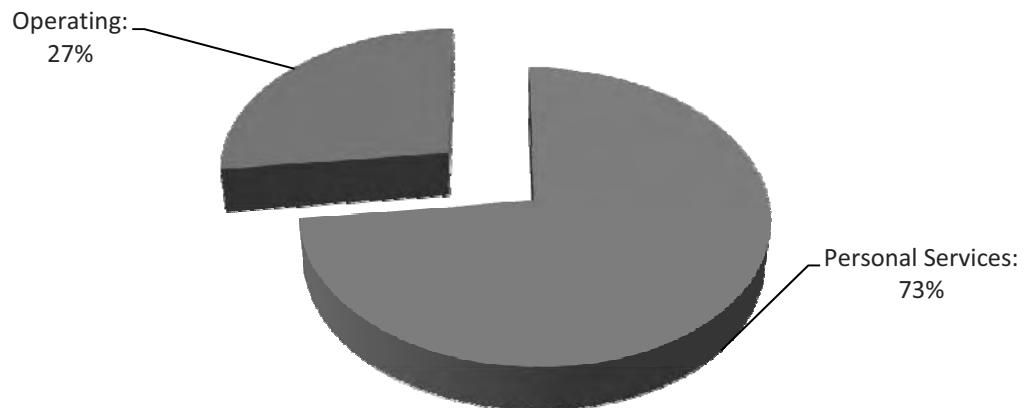
Programs & Services:

Solid Waste
functions

Fleet
Management
functions

Road & Bridge
functions

EXPENDITURES



**FUND 102-TRANSPORTATION TRUST FUND
SERVICES**

COST CENTER SUMMARY - (4153):

TRENDS & ISSUES

The Services Administration Section oversees the Solid Waste, Fleet Management and Road & Bridge functions of the Public Works department. It was created as part of a Public Works Department reorganization completed in FY09. The FY11 budget for Personal Services reflects an increase that is consistent with a total increase of 1.8 FTEs into this cost center. Also, causing an increase is the reallocation of the Stormwater operating budget into this cost center.

REVENUES

This office is supported by Transportation Trust fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	335,219	260,469	387,327	126,858
Operating Expenses	0	0	0	142,098	142,098
Total Expenditures:	\$0	\$335,219	\$260,469	\$529,425	\$268,956

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	3.00	3.00	4.80	1.80
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	3.00	3.00	4.80	1.80

**FUND 102 - TRANSPORTATION TRUST FUND
PUBLIC WORKS TRAFFIC ENGINEERING**

PUBLIC WORKS TRAFFIC ENGINEERING

Programs & Services:

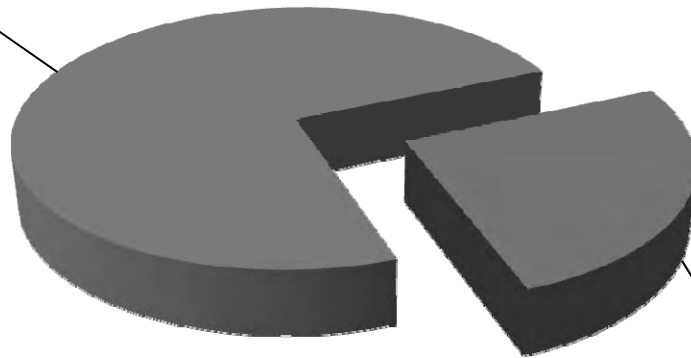
Traffic studies

Planning of roads
and
transportation
capital
improvement
projects

Transportation
needs assessment
study

EXPENDITURES

Personal Services:
74%



Operating:
26%

**FUND 102-TRANSPORTATION TRUST FUND
TRAFFIC ENGINEER**

COST CENTER SUMMARY - (4154):

TRENDS & ISSUES

The Traffic Engineering Section has the responsibility of performing traffic studies and assisting in needs assessment and planning of roads and transportation capital improvement projects. This cost center was created as part of a Public Works Department reorganization completed in FY09. The FY11 adopted budget reflects a decrease in Personal Services. In addition to the 80-hour countywide furlough being implemented, 3 FTEs were moved (2.0 FTEs to Community Development and 1.0 FTE to the Engineering) to other cost centers. However, 1.0 FTE from the Stormwater office was moved in, thus resulting in a net impact of a 2.0 FTE reduction.

REVENUES

This office is supported by Transportation Trust fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	1,753,971	1,247,227	1,034,472	-212,755
Operating Expenses	0	726,639	435,923	438,089	2,166
Capital Outlay	0	5,675	0	0	0
Total Expenditures:	\$0	\$2,486,285	\$1,683,150	\$1,472,561	-\$210,589

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	23.00	18.00	16.00	-2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	23.00	18.00	16.00	-2.00

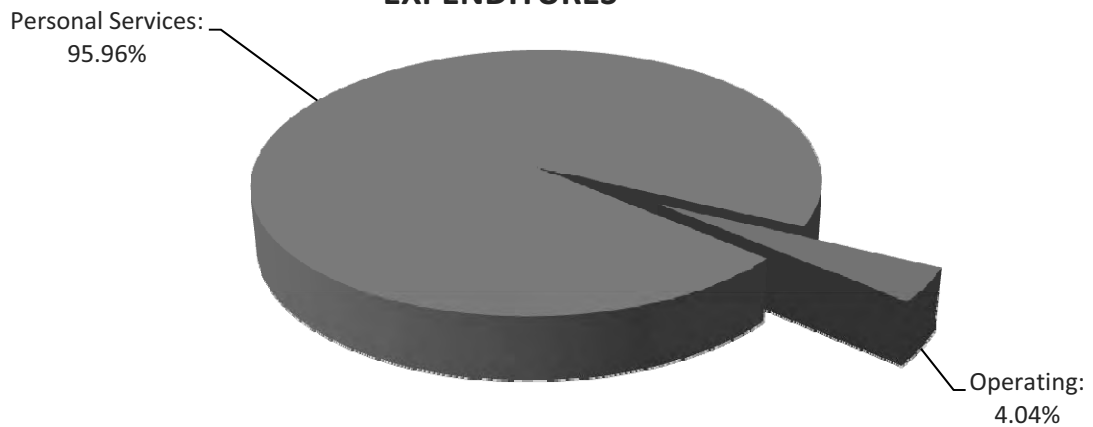
**FUND 102 - TRANSPORTATION TRUST FUND
PUBLIC WORKS TRAFFIC ENGINEERING**

PUBLIC WORKS TRAFFIC ENGINEERING

Programs & Services:

Support for the
construction of roads and
transportation capital
improvement projects

EXPENDITURES



**FUND 102 - TRANSPORTATION TRUST FUND
PUBLIC WORKS TRAFFIC ENGINEERING**

FY11 Goals & Objectives:

In the FY11 fiscal year, the goals and objectives are:

GOAL 1 -Provide a safe and effective roadway and drainage network within

Objectives: Maintain and improve the county's roadway and drainage infrastructure

1. Perform and act upon roadway and drainage design and analysis for needed improvements.
2. Oversee and develop the Capital Improvements Program (CIP) utilizing county personnel and contractual services

**FUND 102-TRANSPORTATION TRUST FUND
ENGINEERING**

COST CENTER SUMMARY - (4155):

TRENDS & ISSUES

The Engineering Section has the responsibility of providing engineering support for the construction of roads and transportation capital improvement projects. This cost center was created as part of a Public Works Department reorganization completed in FY09. The FY11 adopted budget for Personal Services reflects an increase due to the reallocation of 3.0 FTE's from other cost centers within the department offset by the elimination of a vacant position. The increase in Operating Expenses is mostly due to the reallocation of employee benefits overhead costs from Personal Services into this category.

REVENUES

Revenues recorded under this cost center include engineering permits and fees. However, it is primarily supported by the fund's general revenue sources.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	367,242	393,947	552,950	159,003
Operating Expenses	0	0	1,450	23,262	21,812
Total Expenditures:	\$0	\$367,242	\$395,397	\$576,212	\$180,815

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	14.00	4.00	6.00	2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	14.00	4.00	6.00	2.00

**FUND 102 - TRANSPORTATION TRUST FUND
PUBLIC WORKS CONSTRUCTION MANAGEMENT**

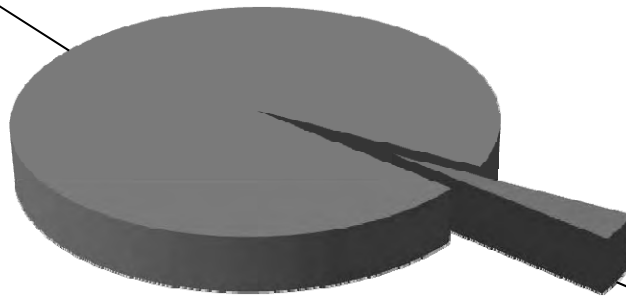
PUBLIC WORKS CONSTRUCTION MANAGEMENT

Programs & Services:

Planning, coordinating and
managing the construction of
roads and transportation capital
improvement projects

EXPENDITURES

Personal Services:
97%



Operating:
3%

**FUND 102 - TRANSPORTATION TRUST FUND
PUBLIC WORKS CONSTRUCTION MANAGEMENT**

FY11 Goals & Objectives:

In the 2011 fiscal year, the goals and objectives are:

GOAL 1 -Manage the current CMAR projects

Objectives: Maintain approved Schedule and Budget

1. Forecast ahead for challenges and mitigate costs and delays to projects
2. Develop tracking tools to assist in forecasting budgets

GOAL 2 -Develop Construction Manual and update County Specifications

Objectives: Provide a point of reference to assure consistency in management of construction projects

1. Utilize specifications consistent with FDOT compliance for future funding opportunities
2. Construction Manual checklists to assist consultants with County expectations of service

**FUND 102-TRANSPORTATION TRUST FUND
CONSTRUCTION**

COST CENTER SUMMARY - (4156):

TRENDS & ISSUES

The Construction Management Section has the responsibility of planning, coordinating and managing the construction of roads and transportation capital improvement projects. It was created as part of a Public Works Department reorganization completed in FY09. For FY11, there is a decrease in Personal Services due to a reduction in overtime, the elimination of the costs of one vacant position, a position move to the Services cost center, the reclassification of several positions, and the 80-hour countywide furlough. The budget for Operating Expenses also reflects a reduction to gas and oil.

REVENUES

This office is supported by Transportation Trust fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	1,216,159	1,137,076	684,534	-452,542
Operating Expenses	0	0	38,787	27,558	-11,229
Total Expenditures:	\$0	\$1,216,159	\$1,175,863	\$712,092	-\$463,771

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	14.00	9.00	7.00	-2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	14.00	9.00	7.00	-2.00

**FUND 102 - TRANSPORTATION TRUST FUND
ROAD AND BRIDGE**

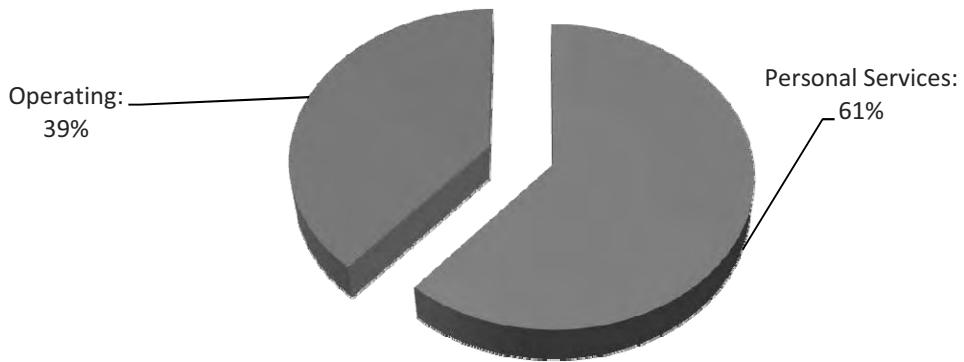
ROAD AND BRIDGE

Programs & Services:

Road
Inspections
Repair and
Maintenance

Right of Way
Maintenance

EXPENDITURES



**FUND 102 - TRANSPORTATION TRUST FUND
ROAD AND BRIDGE**

MISSION STATEMENT:

To effectively construct and maintain countywide infrastructure, address current needs and future community growth, while providing exceptional customer service in a professional and progressive manner.

FY11 Goals & Objectives:

The objective of the Road and Bridge Department is to provide maintenance of County owned right-of-ways, road infrastructures and drainage systems in the incorporated areas of Osceola County. Specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 -To resurface approximately 19 lane miles of paved roadways.

Objectives:

1. A sum of \$1.8M has been adopted in this Fiscal Years budget to resurface approximately 19 lane miles of road in accordance with FDOT standards. The Senior Inspector and Road & Bridge Superintendent will manage this project annually to secure the necessary funding.

**FUND 102-TRANSPORTATION TRUST FUND
ROAD AND BRIDGE**

COST CENTER SUMMARY - (4157):

TRENDS & ISSUES

The Road & Bridge office oversees roads, inspections, maintenance and repairs of the Public Works department. This office was created in FY09 as part of a reorganization process to better align the goals and objectives of Road and Bridge. The FY11 budget for Personal Services reflects a decrease due to the shifting and reallocation of several positions, the 80-hour countywide furlough and the reallocation of employee benefit costs from Personal Services into Operating Expenses. The budget for Operating Expenses reflects a reduction that is consistent with the departmental current needs including significant cuts to road materials which will impact the level of service.

REVENUES

This office is supported by Transportation Trust fund revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	5,695,921	5,871,608	5,309,385	-562,223
Operating Expenses	0	3,519,228	3,518,816	3,354,588	-164,228
Capital Outlay	0	1,040	0	0	0
Other Non Operating Expenses	0	1,112	0	0	0
Total Expenditures:	\$0	\$9,217,301	\$9,390,424	\$8,663,973	-\$726,451

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	129.00	117.00	110.00	102.00	-8.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	129.00	117.00	110.00	102.00	-8.00

FUND 103 - DRUG ABUSE TREATMENT FUND

DRUG ABUSE

Programs & Services:

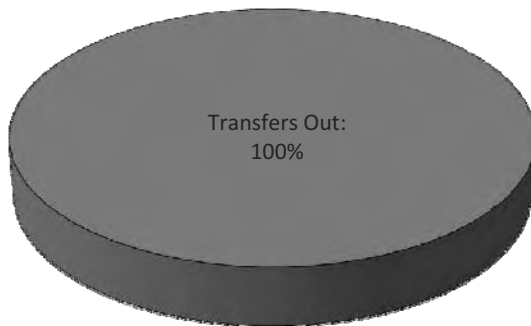
Drug Treatment
Programs

Drug Education
Programs

REVENUES



EXPENDITURES



FUND 103-DRUG ABUSE TREATMENT FUND

FUND SUMMARY:

TRENDS & ISSUES

Funding is necessary to provide treatment to all residents of Osceola County who seek treatment. Funds collected are transferred to the Drug Court Program in the General Fund, managed by Court Administration, to support this program. In comparison to the FY10 Adopted Budget, this budget has decreased by 31% in FY11. No Personal Services are associated with this fund.

REVENUES

Per Florida Statute 893.165 and County Ordinance 00-11 assessments collected by the Clerk of the Circuit Court shall be remitted to the Board of County Commissioners of the County in which the indictment was found, or the prosecution commenced, for payment into the Alcohol and Other Drug Abuse Fund, which is the purpose for the establishment of this fund. For every \$15 collected \$14 is remitted to the Board. Fees are estimated to decrease by 20% over the FY10 Adopted Budget.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Charges For Services	119,822	113,247	120,198	96,726	-23,472
Miscellaneous Revenues	1,953	411	513	0	-513
Less 5% Statutory Reduction	0	0	-6,036	-4,836	1,200
Fund Balance	0	0	19,200	0	-19,200
Total Revenues:	\$121,775	\$113,658	\$133,875	\$91,890	-\$41,985
Expenditures					
Transfers Out	117,576	104,481	133,875	91,890	-41,985
Total Expenditures:	\$117,576	\$104,481	\$133,875	\$91,890	-\$41,985

FUND 104 - TOURIST DEVELOPMENT TAX FUND

TOURIST DEVELOPMENT TAX FUND

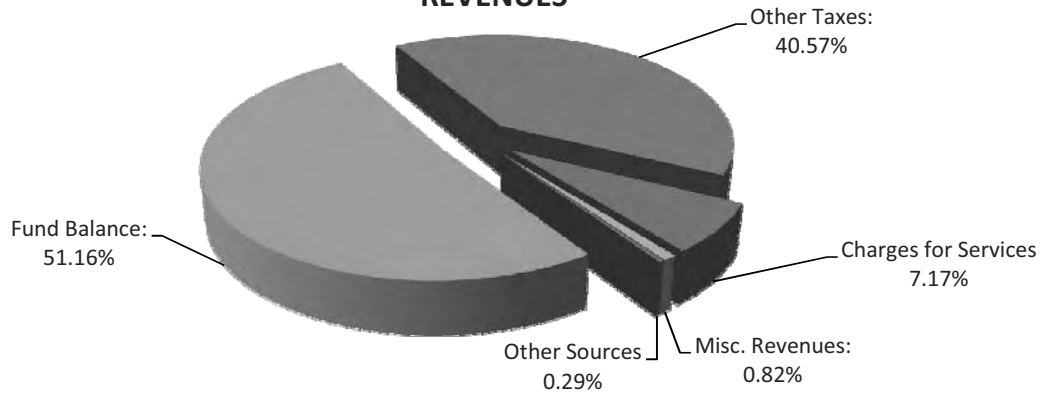
Programs & Services:

Acquisition,
construction, and
operations of a
convention center,
sports stadium and
arena, coliseum,
auditoriums or
museums

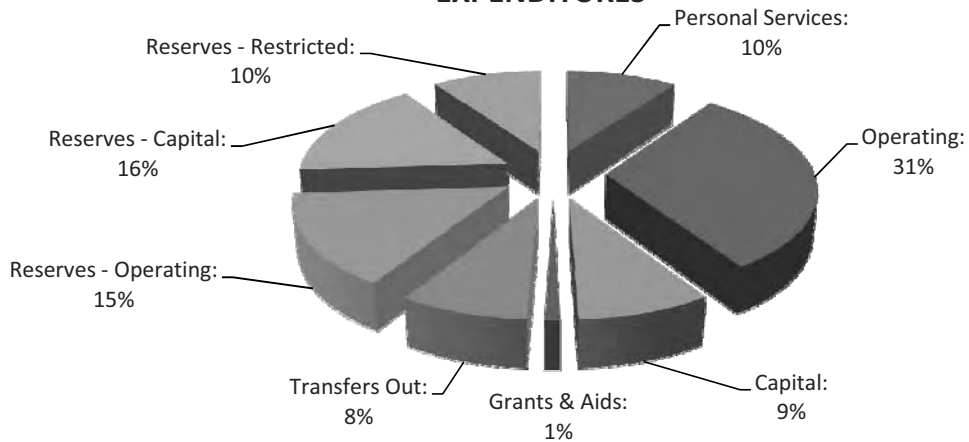
To fund convention,
tourist, and news
bureaus, as well as
tourist information
centers as county
agencies

Promotion and
advertisement of
tourism

REVENUES



EXPENDITURES



FUND 104-TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES

The major funding source comes from the 4% Local Option Tourist Development Tax that is levied on hotel rooms and other temporary lodging. Per Florida Statute 125.0104 (3)(c)(d)(m), these funds can be used to cover costs related to promoting and advertising tourism, funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, and for the acquisition or construction of convention centers, sports stadiums or arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public. The FY 2011 Adopted Budget reflects a decrease in the revenue estimate for Tourism Development Taxes that is concurrent with recent collection trends. On the expense side, the budget for Personal Services shows a decrease due to the 80-hour countywide furlough. As for the operating budget, there is a decline of over \$490,000 from the FY 2010 Adopted Budget mostly due to reductions to professional services, and other contractual services offset by increases to promotional-ads/media buys. The FY 2011 budget also includes funding for capital to cover equipment related expenses for the Osceola Heritage Park, and over \$2 million in funding to cover the debt service payments of the 2002 TDT revenue bonds. The reserve

REVENUES

The major revenue source for the Tourism Development Tax (TDT) fund is a 4% tax levy on hotel rooms and other temporary lodging. For FY 2011, it is estimated that TDT taxes will face a decline for the third consecutive year. Other minor revenue sources into the fund include advertising revenues, rentals, special events, concession and ticket sales and other. The fund's balance forward shows an increase over prior fiscal year mostly due to a transfer from the 5th Cent Resort Tax Fund (Fund 105) to reimburse debt service payments of the 2002 TDT revenue bonds.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Other Taxes	24,443,566	20,783,038	20,400,000	19,176,000	-1,224,000
Charges For Services	3,174,766	3,180,138	3,350,979	3,388,772	37,793
Miscellaneous Revenues	1,111,655	1,021,404	484,000	386,003	-97,997
Less 5% Statutory Reduction	0	0	-1,211,749	-1,145,049	66,700
Other Sources	184,895	7,472,979	136,000	136,000	0
Transfers In	778	8,229,378	0	0	0
Fund Balance	0	0	14,126,088	24,184,336	10,058,248
Total Revenues:	\$28,915,660	\$40,686,937	\$37,285,318	\$46,126,062	\$8,840,744
<u>Expenditures</u>					
Personal Services	4,622,502	4,775,036	4,678,787	4,576,450	-102,337
Operating Expenses	11,135,820	10,720,881	14,735,809	14,244,190	-491,619
Capital Outlay	354,949	8,223,502	850,300	4,055,628	3,205,328
Debt Service	0	42,469	0	0	0
Grants and Aids	710,014	511,278	400,000	435,000	35,000
Transfers Out	5,755,227	3,703,057	6,020,215	3,880,184	-2,140,031
Reserves - Capital	0	0	237,847	7,500,000	7,262,153
Reserves - Operating	0	0	10,362,360	6,934,610	-3,427,750
Reserves - Restricted	0	0	0	4,500,000	4,500,000
Total Expenditures:	\$22,578,512	\$27,976,223	\$37,285,318	\$46,126,062	\$8,840,744

**FUND 104-TOURIST DEVELOPMENT TAX FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1711):

TRENDS & ISSUES

This cost center in Fund 104 tracks the costs associated with the Information Technology personnel assigned to the Tourist Development Tax Fund. In FY11, this cost center supports 1 FTE, this is unchanged from the FY10 amended budget. The FY10 adopted budget accounted for 2 FTEs. The decrease in Personal Services is due to the difference in FTE counts from FY10 adopted budget to FY11 adopted budget, the 80 hour furlough implemented in FY11 and adjustments made to insurance benefits. Through working with the Comptroller's Office, each department's budget that participates in the following services...Workers Compensation, Property & Liability, Dental, Health, and Life/AD&D/ST/LTD insurances...will reflect a separate expense for overhead in an Operating account. This accounts for the increase in Operating Expenses in this cost center.

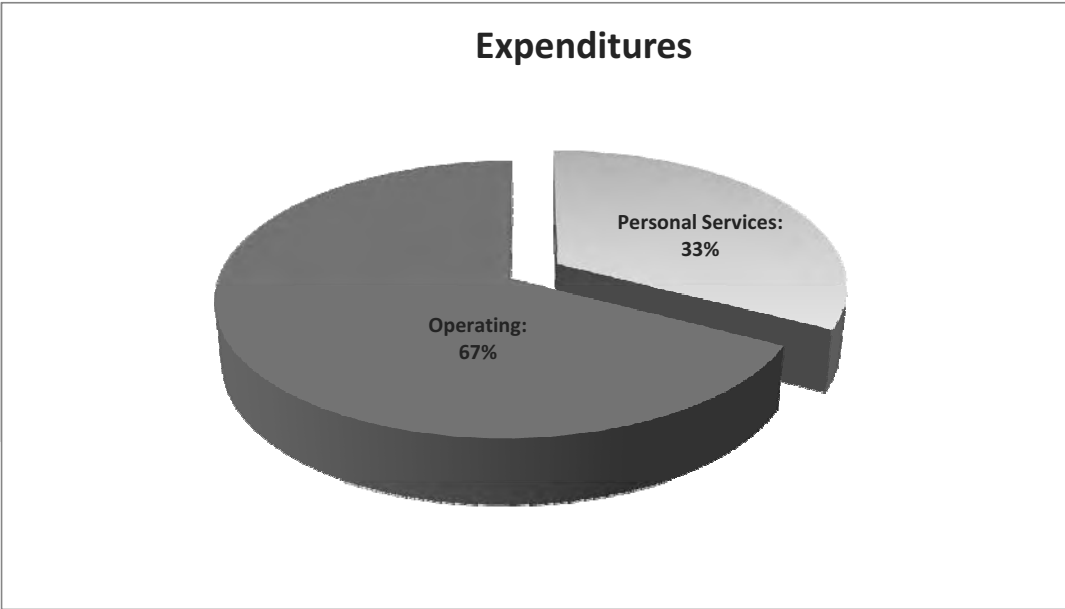
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	76,117	137,140	66,592	-70,548
Operating Expenses	0	0	0	913	913
Total Expenditures:	\$0	\$76,117	\$137,140	\$67,505	-\$69,635

FUND 104 - TOURIST DEVELOPMENT TAX FUND
STADIUM

STADIUM
Programs & Services:

Promotion of the Astros,
other leagues and Osceola
County

Advertising of Stadium to
user groups



**FUND 104 - TOURIST DEVELOPMENT TAX FUND
STADIUM**

MISSION STATEMENT:

The Osceola County Stadium's mission is to provide economic impact for Osceola County and to maintain the finest baseball facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

FY11 Goals & Objectives:

In the fiscal year 2011 the goals and objectives are as follows:

GOAL 1 - Spring Training

Objectives:

1. Maximize exposure to increase the overall revenue average per game during Spring Training by 5%.
2. Continue negotiations to extend the current contract with the Houston Astros by June 1, 2010.

GOAL 2 - Economic Impact

Objectives:

1. To continue to attract user groups from out of the immediate Central Florida area. Increase current
2. Evaluate the economic impact of our current user groups and the satisfaction of their needs by July 15,

GOAL 3 - Cost Effectiveness

Objectives:

1. Monitor the cost effectiveness of our operations and increase return on investment by September 15,

FY10 Accomplishments:

GOAL 1 - Spring Training

1. Raised the average revenue per game by 7.5%.
2. Continued conversations with Astros to extend spring training contract.

GOAL 2 - Economic Impact

1. Events calendar was booked solid with only a few available dates left in which to book new events.

GOAL 3 - Cost Effectiveness

1. Continued to evaluate and look for ways to reduce cost of operations.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
STADIUM**

COST CENTER SUMMARY - (7501):

TRENDS & ISSUES

Osceola County Stadium is the Florida home of the Houston Astros and the national headquarters of the United States Specialty Sports Association, USSSA. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. The FY 2011 budget for Personal Services shows a decrease that is consistent with the countywide furlough, and with the recording of employee benefits overhead costs under Operating expenses rather than under Personal Services. Offsetting this decrease is the reallocation of a custodian position (0.73 FTE) from Austin Tindall into the Stadium's cost center. The budget for Operating expenses is also reflective of a decrease that is consistent with lower property and liability insurance rates and departmental reductions to align with spending trends.

REVENUES

The Stadium is in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. Also contributing to the revenues in this fund are charges for services collected from the rental of special recreation facilities, stadium fees, ticket sales and handling fees, spring training concessions, parking fees, and clubhouse rental fees.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	924,752	918,082	949,499	936,754	-12,745
Operating Expenses	1,566,005	1,793,337	1,962,854	1,928,157	-34,697
Capital Outlay	56,311	254,204	643,000	18,678	-624,322
Total Expenditures:	\$2,547,068	\$2,965,623	\$3,555,353	\$2,883,589	-\$671,764

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	16.00	16.00	16.00	16.00	0.00
Part Time:	0.00	0.00	0.44	1.14	0.70
Total Personnel:	16.00	16.00	16.44	17.14	0.70

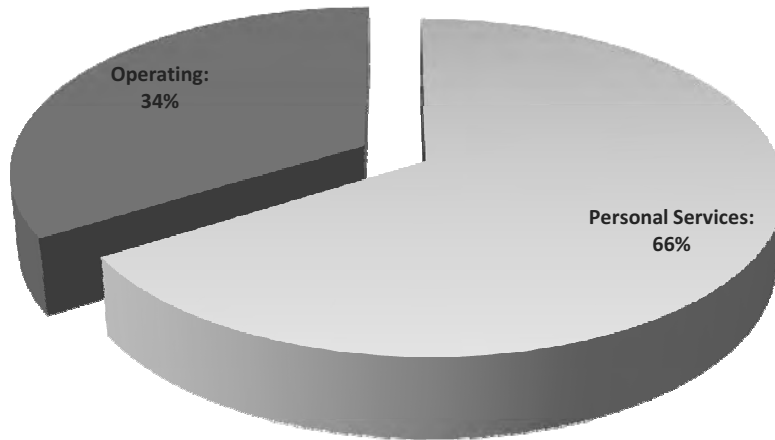
**FUND 104 - TOURIST DEVELOPMENT TAX FUND
OSCEOLA COUNTY SOFTBALL COMPLEX**

**OSCEOLA COUNTY SOFTBALL
COMPLEX**

Programs & Services:

Promotion of Osceola County and
Softball Complex to
leagues and teams

Expenditures



MISSION STATEMENT:

FUND 104 - TOURIST DEVELOPMENT TAX FUND
OSCEOLA COUNTY SOFTBALL COMPLEX

Osceola County Softball Complex is the home of the Rebel Games and many other softball and youth baseball tournaments. The facility is funded by resort taxes and it's purpose is to create economic impact by participants and fans in local businesses.

FY11 Goals & Objectives:

In the fiscal year 2011 the goals and objectives are as follows:

GOAL 1 - Rebel Games

Objectives:

1. Continue services by helping them bring more teams to the local area to increase number of team by 3%.
2. Continue negotiations to extend the current contract by June 1, 2011.

GOAL 2 - Economic Impact

Objectives:

1. To continue to attract user groups from out of the immediate Central Florida area by 5%.
2. Evaluate the economic impact of our current user groups and the satisfaction of their needs by July 1, 2011.

GOAL 3 - Cost Effectiveness

Objectives:

1. Monitor the cost effectiveness of our operations and increase return on investment by September 15, 2011.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
OSCEOLA COUNTY SOFTBALL COMPLEX**

COST CENTER SUMMARY: (7502):

TRENDS & ISSUES

Osceola County Softball Complex is the home of the Rebel Games and many other softball and youth baseball tournaments. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. The FY 2011 adopted budget for Personal Services reflects a reduction that is consistent with the 80-hour countywide furlough, the reallocation of overhead costs related to employee benefits from Personal Services to Operating Expenses and other. On the Operating Expenditure side, a slight reduction is reflected from lower property and liability insurance rates.

REVENUES

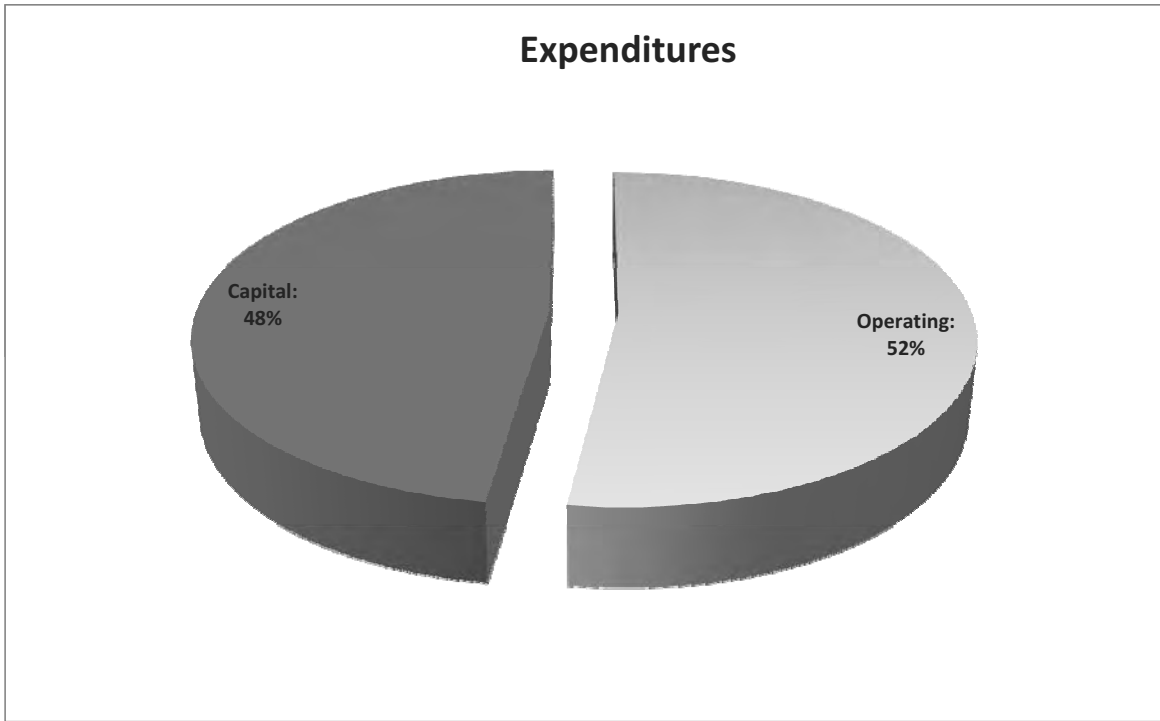
The Softball Complex is in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. Also contributing to the revenues in this fund are charges collected from the rental of special recreation facilities, stadium fees, ticket sales and handling fees, batting cage fees, and concession sales.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	650,135	718,041	899,354	826,392	-72,962
Operating Expenses	430,283	393,106	429,015	424,504	-4,511
Capital Outlay	88,159	48,376	25,000	16,000	-9,000
Total Expenditures:	\$1,168,577	\$1,159,523	\$1,353,369	\$1,266,896	-\$86,473

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	9.00	9.00	9.00	9.00	0.00
Part Time:	8.70	8.80	8.80	8.80	0.00
Total Personnel:	17.70	17.80	17.80	17.80	0.00

**FUND 104 - TOURIST DEVELOPMENT TAX FUND
OSCEOLA HERITAGE PARK (OHP)**

OSCEOLA HERITAGE PARK Programs & Services:
Exhibition Building
Silver Spurs Arena
Management of Osceola Heritage Park Property



**FUND 104 - TOURIST DEVELOPMENT TAX FUND
OSCEOLA HERITAGE PARK (OHP)**

MISSION STATEMENT:

Develop, maintain and service tourism, group and leisure tourism, by making Osceola County the perceived preferred location for individual and family travel and by encouraging meetings and groups to travel to select Osceola County as their destination of choice.

FY11 Goals & Objectives:

SMG manages Osceola Heritage Park with the goal to be a vital community partner and economic generator by presenting a diverse entertainment schedule and increased employment opportunities while providing the highest quality of customer service to our clients. But specifically in the next fiscal year, the goals and objectives are:

GOAL 1 - Increase Event Bookings. Continue to develop, book and host a diverse calendar that appeals to the entire community with focus on the types of events that work well at this facility. Events will result in patron and client satisfaction and add significant economic impact to the community.

Objectives:

1. Continue to pursue ticketed events that reach buyers from multiple counties with promoters willing to invest in the events and take the risk. Engage in proactive communication with promoters and agents on a regular basis.
2. Continue to pursue ethnically diverse events with special emphasis on the Hispanic market.
3. Continue to pursue amateur sporting events.
 - a. Provide significant hotel bookings with events such as cheerleading and gymnastics.
 - b. Purchase a dance floor to help with booking dance competitions.
 - c. Continue to work on partnerships with AAU and Disney.
4. Continue to capitalize on the 120 acres at Osceola Heritage Park. The large amount of property is one of the features which make the facility unique.
 - a. Host a successful first annual Wonderland of Lights event, securing a variety of sponsors for the light displays and providing quality entertainment for the community.
 - b. Continue to develop the auto show event category, expanding the Mecum Auto Auction, hosting Rumba's King of LaCalle auto show, and reaching out to other auto show promoters.
5. Continue to pursue family shows to round out the variety of events at the facility and appeal to the entire community.
6. Continue to pursue religious events and assemblies.
7. Continue to pursue catered events and expand Savor Osceola.
8. Continue to pursue events which require RV hookups such as dog shows. Such events typically result in significant hotel bookings as well.
9. Continue to please all of our existing clients and keep them coming back.

GOAL 2 - Provide exceptional management to the facility, keeping the County's best interests in mind.

Objectives:

1. Increase overall revenue in comparison to prior years.
2. Continue to monitor expenses closely and look at ways to operate more efficiently and stay below budget.
3. Deliver customer service that is second to none.
4. Continue to develop media relationships throughout Central Florida and beyond.

GOAL 3 - Maintain and Improve the Facility.

Objectives:

1. Make major repairs and upgrades to the HVAC system.
2. Refinish the arena and exhibition floors, which take a beating with all of the changeovers, especially those that involve the installation and removal of dirt.
3. Continue to improve the aesthetics of the building by replacing some of worn out and broken meeting room and
4. Establish OHP as a WiFi Hot Spot.
5. Assist the County with modifications to improve the property including fencing and signage.
6. Assist the County with improved electrical distribution to the property for RV sites and outdoor show power.

**FUND 104 - TOURIST DEVELOPMENT TAX FUND
OSCEOLA HERITAGE PARK (OHP)**

7. Begin working with the County on plans for climate-controlled storage, which will be needed before some of the other arena areas are repurposed.
8. Assist the County with the creation of accessibility to the arena floor from the bowl seating.
9. Assist the County with other capital improvement projects such as modifications of the lower arena, east tunnel and freight elevator.

FY10 Accomplishments:

1. Osceola Heritage Park's niche markets include amateur sporting events, ticket events that reach buyers from multiple counties, ticketed events with promoters willing to invest in the events and take the risk, diverse events (Hispanic/Mexican concerts), consumer shows (auto auction, etc.), events seeking space and flexibility (festivals, etc.), family shows, religious shows, catering events, public speakers & political rallies. In the past year, SMG has worked with promoters in every one of these categories.
2. The number of events held in the arena increased by 22% from FY09 to FY10.
3. Clients are given a survey after their event. Almost all clients state they received excellent customer service. Many clients were so impressed that they took the time to write a letter to express their appreciation.
4. Promoters and agents are contacted on a daily basis.
5. We brought in a new Director of Marketing and Sales. He comes from Cox Radio and has extensive media relationships. Our relationship with Rumba has such that they selected Osceola Heritage Park as their venue of choice for their first annual marquee event, the King of La Calle car show.
6. Advertising sponsorship signage was added to the Exhibition Building.
7. The carpet was replaced in September 2009 and some of the banquet tables and chairs were replaced.
8. Some events were booked at the Exhibition Building due to the joint efforts of SMG and the KCVB such as the YBOA tournament, the US Fish & Wildlife event, and the Military Appreciation Weekend.
9. La Feria de la Familia, hosted with Telemundo, continues to be successful and one of Osceola Heritage Park's largest events. Also, Rumba selected Osceola Heritage Park as its venue of choice for its first annual marquee event, the King of La Calle auto show.
10. Clients are given a survey after their event. Almost all clients state they received excellent customer service. Many clients were so impressed that they took the time to write a letter to express their appreciation.
11. The first annual Wonderland of Lights event will take place the entire month of December. The Mecum Auto Action continues to expand. And, the availability of RV hookups lead to the booking of three successful dog shows.
12. Capital improvement suggestions were presented to the Board. Many of them have been approved. We are eager to assist the County in their implementation of the improvements.
13. Comments received from clients were shared with the County. At a recent Board meeting, options were discussed for the location of a hotel on property.
14. Expenses are expected to be over \$200,000 better than budget for the fiscal year ending September 30, 2010. This is due mostly to vacant positions, cutbacks with supplies, not renting a storage unit, and some savings with the utilities.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
HERITAGE PARK**

COST CENTER SUMMARY - (7503):

TRENDS & ISSUES

This cost center covers the expenditures associated with the maintenance and operations of the Osceola Heritage Park (OHP). Osceola Heritage Park is operated and maintained by a private contractor, SMG, and the funding reflected in the operating budget is related to the contract for the maintenance of the park. The FY 2011 budget reflects an increase in Operating Expenses that is mostly attributable to an increase in the property and liability insurance allocation. In addition, a significant increase is reflected in the budget for Capital Outlay as a result of several capital projects related to improvements to OHP being recorded under this cost center.

REVENUES

The facilities at Osceola Heritage Park are in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. These taxes are collected and used to operate and promote the Silver Spurs Arena, Exhibition Building, and maintenance of the complex grounds and buildings, as authorized by Florida Statute and as defined in a management agreement with the private sector operator, SMG. Revenues are also collected as rental fees for special events and partly utilized for SMG management fees and operational expenses.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	4,376,881	4,399,789	4,868,913	4,932,404	63,491
Capital Outlay	119,556	7,870,231	182,300	4,020,950	3,838,650
Total Expenditures:	\$4,496,437	\$12,270,020	\$5,051,213	\$8,953,354	\$3,902,141

**FUND 104 - TOURIST DEVELOPMENT TAX FUND
CONVENTION AND VISITORS BUREAU**

CONVENTION AND VISITORS BUREAU

Programs & Services:

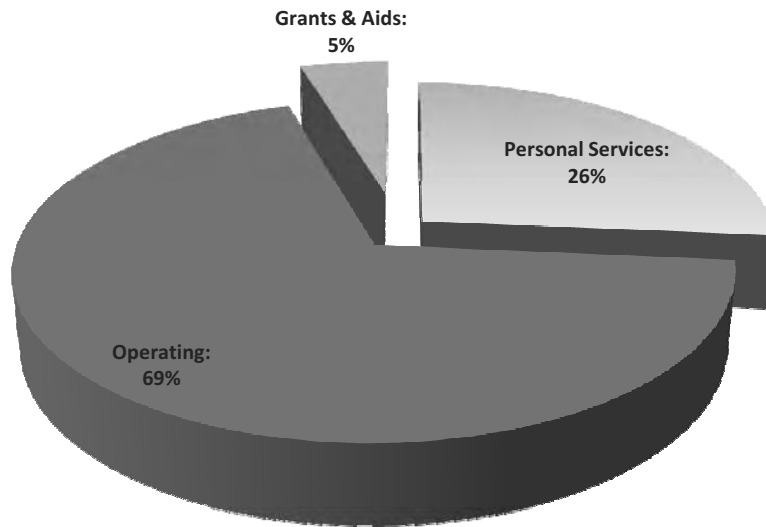
County promotion as a premier
vacation and meeting place location

Marketing

Sales

Public Relations

Expenditures



**FUND 104 - TOURIST DEVELOPMENT TAX FUND
CONVENTION AND VISITORS BUREAU**

MISSION STATEMENT:

Develop, maintain and service tourism, group and leisure tourism, by making Osceola County the perceived preferred location for individual and family travel and by encouraging meetings and groups to travel to select Osceola County as their destination of choice.

FY11 Goals & Objectives:

The overall goal of this program is stimulating interest in visiting Osceola County, in patronizing its lodging and dining facilities and in having visitors avail themselves of its attractions. But specifically in the next fiscal year, the goals and objectives are:

GOAL 1 - Attract group travel business to Osceola County.

Objectives:

1. Attract more meetings, conferences, conventions, and reunions by focusing on government and associations, and making a larger push into the family reunion market.
2. Focus on the youth competition market, maintaining market share.
3. Attract new sports events to Osceola County, bringing at least 2 new events, while maintaining existing.

GOAL 2 - Attract the individual and family traveler to Osceola County, Florida.

Objectives:

1. Implement new visitor survey process by January 1, 2011.
2. Grow social marketing efforts to direct traffic to the CVB's leisure website. Bring in at least 10,000 new traveler advocates through social marketing programs.
3. Refine in-market efforts to drive traffic to the CVB's mobile website.
4. Implement last minute reservation program with at least 8 participating industry partners.
5. Develop a program to attract nature tourism in support of the nature center scheduled to open in 2011.
6. Remain on the forefront of technology, including the addition of snap tags to all new collateral and advertising as appropriate.

GOAL 3 - Generate additional international visitation.

Objectives:

1. Develop new programs for Central and South America, generating an increase in Latin American visitation.
2. Make the national and international travel community aware of the advantages of Osceola County, an ongoing effort.
3. Provide a positive, professional and desirable image for Osceola County, an ongoing effort.
4. Maintain market share in the UK and Canadian markets by developing specific consumer programs.
5. Educate the business owners in Osceola County on better ways to approach tourism, ongoing effort.

GOAL 4 - Oversee the operations of Osceola Heritage Park (except baseball facilities) ("OHP") to ensure that the County efficiently operates and maximizes the utilization of OHP.

Objectives:

1. Maximize the utilization of the facilities in OHP, an ongoing effort.
2. Ensure that OHP is being operated efficiently, an ongoing effort.
3. Develop an image for OHP that makes it a popular community asset.
4. Fund festivals and events that will enhance OHP and draw tourists, drawing at least one new event for 2011.
5. Consult with the community with regard to how to better utilize the assets of OHP combined with open house in December 2010.

GOAL 5 - Coordinate efforts with the County's Economic Development Department ("EDD") to cause Osceola County to develop into an economically viable entity.

Objectives:

1. Identify joint marketing opportunities for EDD and CVB, an ongoing effort
2. Identify branding opportunities that are mutually beneficial, an ongoing effort.

**FUND 104 - TOURIST DEVELOPMENT TAX FUND
CONVENTION AND VISITORS BUREAU**

3. Determine what community challenges can affect both the EDD and CVB.

FY10 Accomplishments:

GOAL 1 - Attract meetings, Athletic events, Conferences, Conventions and Groups to Osceola County

1. CVB sales, marketing, public relations, and industry partner efforts in the meetings and events area of focus have generated approximately 200,000 new group room nights for Osceola County.

GOAL 2 - Attract the individual and family traveler to Osceola County, Florida

1. Generated approximately 1 million new domestic leisure room nights for Osceola County through its sales, marketing, and public relations efforts. CVB has also communicated on a weekly basis with local tourism industry partners, explaining cooperative marketing and sales opportunities with the CVB to promote the area. CVB University seminars, forums, and public relations newsletter promulgation also provide information on the latest hospitality trends and tools to the industry.

GOAL 3 - Establish a national and international mindset that draws group travel, leisure travel and associated

1. CVB sales, marketing and public relations international efforts have generated approximately 120,000 new international visitor room nights for Osceola County. Efforts to educate industry partners continue through CVB University seminars, forums, and special meetings.

GOAL 4 - Oversee the operations of Osceola Heritage Park (except baseball facilities) ("OHP") to ensure that the County efficiently operates and maximizes the utilization of OHP.

1. Established the Business Development Manager position to work closely with the management company for the complex, and to increase business while improving efficiencies. Monthly financial reviews have been done and SMG is working hard to reduce their overall expenses while increasing revenue. A number of named entertainers and various sporting and other events have filled dates in the Arena that otherwise would have sat empty. Public presentations have been made to the Board of County Commissioners (BCC), the Tourist Development Council, and the Gateway Finance Committee in an effort provide them with a picture of the challenges faced every day at OHP and to seek approvals and recommendations from the various boards. In July the BCC approved over \$3 million in necessary improvements to OHP in order to maintain its competitive edge in the marketplace.

GOAL 5 - Coordinate efforts with the County's Economic Development Department ("EDD") to cause Osceola County to develop into an economically viable entity.

1. Supported Economic Development Department on several projects, including its annual profile.

FUND 104-TOURIST DEVELOPMENT TAX FUND

COST CENTER SUMMARY: (7506):

TRENDS & ISSUES

This cost center supports the expenditures associated with the Convention and Visitors Bureau's (CVB) global marketing, sales, and publicity efforts for the county. Until FY08, this cost center had been mostly used to record the expenses related to a portion of the CVB grants. Beginning in FY 2009, the budget for three different cost centers were consolidated into this cost center and reflected here for historical information. The FY 2011 budget shows an increase in Personal Services that is reflective of the reallocation of 1.5 FTE. On the Operating Expenditure side, a decrease is reflected based on the department's projected needs for the fiscal year.

REVENUES

The Convention & Visitors Bureau (CVB) is fully funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. These taxes are collected and used to promote tourism and to develop tourism/festivals/athletic facilities in Osceola County as authorized by Florida Statute. In addition, CVB contributes revenues to the fund from advertising and bureau service fees.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	2,563,107	2,550,082	2,337,689	2,463,335	125,646
Operating Expenses	4,059,513	3,604,437	6,875,535	6,432,048	-443,487
Capital Outlay	69,680	50,691	0	0	0
Grants and Aids	710,014	511,278	400,000	435,000	35,000
Total Expenditures:	\$7,402,314	\$6,716,488	\$9,613,224	\$9,330,383	-\$282,841

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	39.00	39.00	32.00	33.00	1.00
Part Time:	0.00	0.00	0.00	0.50	0.50
Total Personnel:	39.00	39.00	32.00	33.50	1.50

**FUND 104 - TOURIST DEVELOPMENT TAX FUND
AUSTIN TINDALL**

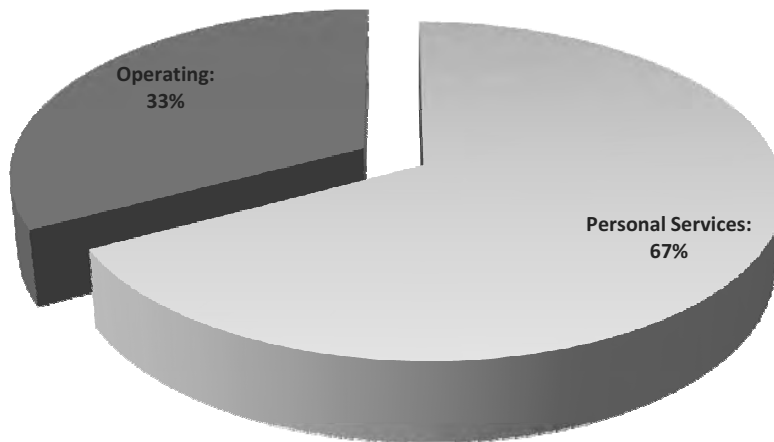
AUSTIN TINDALL

Programs & Services:

Promotion of Austin Tindall Park as
a premier soccer field

Advertising of Park to user groups

Expenditures



**FUND 104 - TOURIST DEVELOPMENT TAX FUND
AUSTIN TINDALL**

MISSION STATEMENT:

Austin Tindall Park's mission is to provide economic impact for Osceola County and to maintain the finest multi-use facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

FY11 Goals & Objectives:

In the fiscal year 2011 the goals and objectives are as follows:

GOAL 1 - Economic Impact

Objectives:

1. To continue to attract user groups from out of the immediate Central Florida area and increase by 1%.
2. Evaluate the economic impact of our current user groups and the satisfaction of their needs by September 15, 2011.

GOAL 2 - Cost Effectiveness

Objectives:

1. Monitor the cost effectiveness of our operations and increase return on investment by June 15, 2011.

GOAL 3 - USFTL Championships

Objectives:

1. Continue negotiations to extend the current contract by June 1, 2011.

FY10 Accomplishments:

1. Continued to attract user groups from out of the immediate Central Florida area and increase by 1%.
2. Evaluated the economic impact of our current user groups and the satisfaction of their needs by September 15,
3. Monitored the cost effectiveness of our operations and increase return on investment by September 15, 2010.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
AUSTIN TINDALL PARK**

COST CENTER SUMMARY: (7507):

TRENDS & ISSUES

Austin Tindall Park hosts soccer, rugby, lacrosse, football and other field turf sports. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. The FY 2011 budget for Personal Services shows a decrease that is consistent with the countywide furlough, the move of 0.7 FTE to the Stadium and with the recording of employee benefits overhead costs under Operating Expenses rather than under Personal Services. Prior to FY 2011, Austin Tindall used to be recorded under cost center 7203; however, this department has now been renumbered for better budgeting purposes.

REVENUES

Austin Tindall Park is in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. The Park also generates revenues from rents and royalties, as well as, from concession sales/souvenirs.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	306,933	321,993	314,961	283,377	-31,584
Operating Expenses	137,238	120,841	121,181	138,524	17,343
Capital Outlay	21,243	0	0	0	0
Total Expenditures:	\$465,414	\$442,834	\$436,142	\$421,901	-\$14,241

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	6.00	6.00	5.00	5.00	0.00
Part Time:	1.00	1.00	1.73	1.00	-0.73
Total Personnel:	7.00	7.00	6.73	6.00	-0.73

**FUND 104-TOURIST DEVELOPMENT TAX FUND
OTHER GOVERNMENTAL SUPPORT SERVICES**

COST CENTER SUMMARY: (9819):

TRENDS & ISSUES

Activities in this cost center are not a specific function or division and benefit the fund as a whole. The FY 2010 Adopted Budget includes funding to cover the costs of the USSSA (United States Specialty Sports Association) agreement, Tax Collector fees, and reserves for the fund.

REVENUES

The fund's general revenues derived from Tourist Development Taxes collections, interest payments, and transfers from the Tax Collector are recorded under this cost center. The estimated collections from tourism development taxes show a reduction that is consistent with the decline in the economy and its impact in the tourism industry. Interest payment collections under miscellaneous revenues are also reflective of a reduction due to lower interest rates.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	538,332	400,005	468,388	387,640	-80,748
Debt Service	0	42,469	0	0	0
Transfers Out	5,755,227	3,703,057	6,020,215	3,880,184	-2,140,031
Reserves - Capital	0	0	237,847	7,500,000	7,262,153
Reserves - Operating	0	0	10,362,360	6,934,610	-3,427,750
Reserves - Restricted	0	0	0	4,500,000	4,500,000
Total Expenditures:	\$6,293,559	\$4,145,531	\$17,088,810	\$23,202,434	\$6,113,624

FUND 105 - TDT 5TH CENT RESORT TAX FUND

TDT 5TH CENT RESORT TAX FUND

Programs & Services:

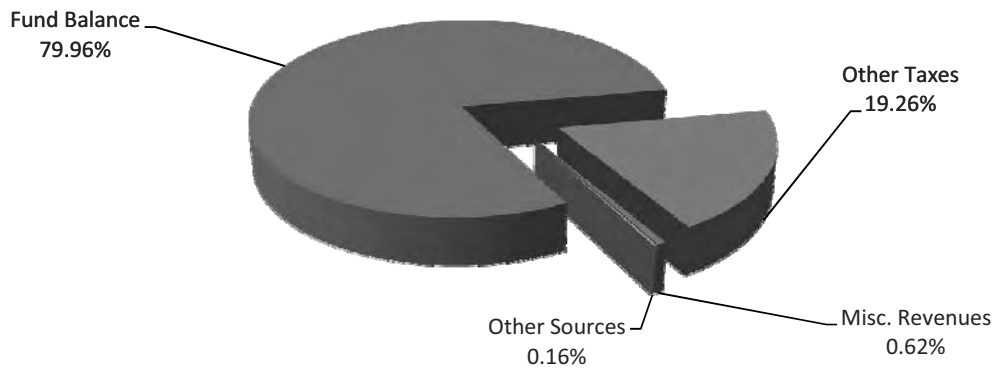
Debt service for
a sports training
facility

Debt service for
a convention
center

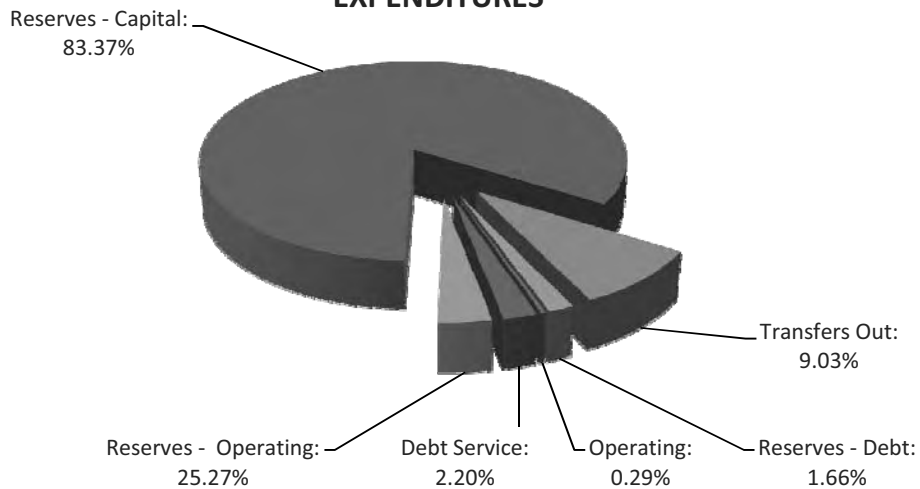
Promote and
advertise
tourism

Convention
center operation
and
maintenance

REVENUES



EXPENDITURES



FUND 105-5TH CENT RESORT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES

The Fifth Cent Resort Tax fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility. For FY 2011, the fund's recommended budget is \$23,542,788 and reflects a decrease of 25.9% from the FY 2010 Adopted Budget but a 3.3% increase from the FY 2010 Revised Budget. The decrease from the FY 2010 adopted budget is due to a Transfer Out to the Tourism Development Tax Fund (Fund 104) in FY 2009 to refund debt service payments of the 2002 TDT revenue bonds. The Operating budget reflects a slight reduction due to lower tax collector fees (proportional to the budgeted revenues). This fund is currently paying for debt service issued to pay for property adjacent to OHP and for a portion of the 2002 TDT revenue bonds. The reserve levels are set not to exceed statutory limits based on cash flow and County commitments, and a reserve for capital for future projects is included.

REVENUES

The major revenue source to this fund is the 1% tax levy on hotel rooms and other temporary lodging. For FY 2011, it is estimated that tourism development taxes will face a decline for the third consecutive year thus reflecting a 6% decrease from the prior fiscal year. The fund's balance forward shows a decrease over the prior fiscal year due to the transfer to Fund 104 to cover a portion of the 2002 TDT revenue bonds debt service payments.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Other Taxes	6,110,890	5,195,760	5,100,000	4,794,000	-306,000
Miscellaneous Revenues	687,777	415,778	522,180	154,157	-368,023
Less 5% Statutory Reduction	0	0	-281,109	-247,408	33,701
Other Sources	46,224	39,245	68,000	40,000	-28,000
Fund Balance	0	0	26,394,978	19,900,447	-6,494,531
Total Revenues:	\$6,844,891	\$5,650,783	\$31,804,049	\$24,641,196	-\$7,162,853
<u>Expenditures</u>					
Operating Expenses	258,967	79,546	80,441	71,910	-8,531
Capital Outlay	4,538	0	0	0	0
Debt Service	0	0	237,847	542,839	304,992
Transfers Out	92,166	10,365,941	188,799	2,224,590	2,035,791
Reserves - Capital	0	0	22,867,251	20,542,752	-2,324,499
Reserves - Operating	0	0	8,035,709	848,932	-7,186,777
Reserves - Debt	0	0	394,002	410,173	16,171
Total Expenditures:	\$355,671	\$10,445,487	\$31,804,049	\$24,641,196	-\$7,162,853

FUND 106 - 6TH CENT RESORT TAX FUND

6TH CENT RESORT TAX

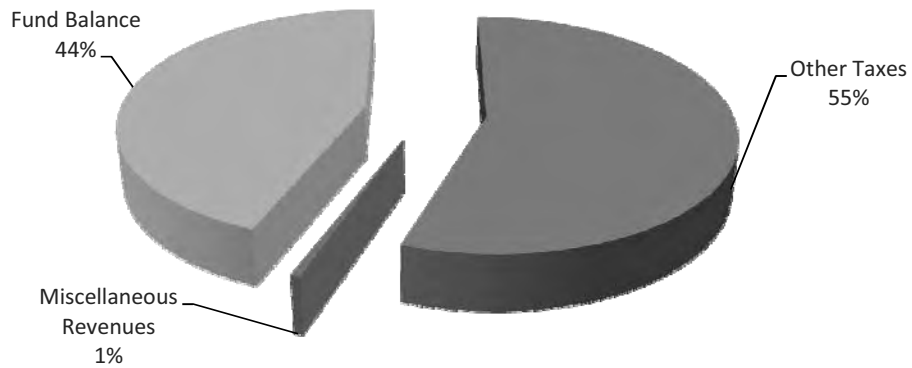
Programs & Services:

Debt service for
a new
professional
sports facility

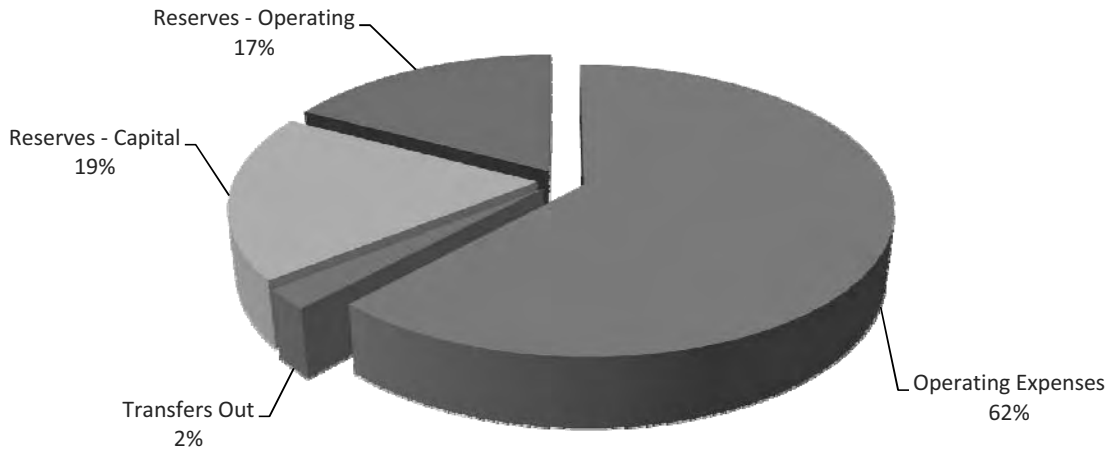
Debt service for a
retained spring
training facility

Promote and
advertise
tourism

REVENUES



EXPENDITURES



FUND 106-6TH CENT RESORT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES

The sixth cent resort tax fund (fund 106) includes revenues and appropriations to promote and advertise tourism in Florida, and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise. For FY 2011, the fund's recommended budget is \$8,417,878 and reflects a decrease of 9% from the FY 2010 Adopted Budget and a 12% decrease from the FY 2010 Revised Budget. This decline is consistent with lower tourism development taxes (tdt) revenues and estimated balance forward. On the expense side, the operating budget reflects a decline due to a reduction in the payments to be made to Gaylord. The reserve levels are set not to exceed statutory limits. Nonetheless, with the projected expenditures for FY 2011 and declining revenues, a total of over 800,000 that would otherwise be appropriated to reserves.

REVENUES

The major revenue source to this fund is the 1% tax levy on hotel rooms and other temporary lodging. For FY 2011, it is estimated that TDT taxes will face a decline for the third consecutive year thus reflecting a 6% decrease from the prior fiscal year. The fund's balance forward shows a decrease over prior fiscal year mostly due to declining revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Other Taxes	6,110,890	5,195,760	5,100,000	4,794,000	-306,000
Miscellaneous Revenues	327,157	127,002	160,668	46,000	-114,668
Less 5% Statutory Reduction	0	0	-263,033	-242,000	21,033
Other Sources	46,224	39,245	0	0	0
Fund Balance	0	0	4,253,724	3,819,878	-433,846
Total Revenues:	\$6,484,271	\$5,362,007	\$9,251,359	\$8,417,878	-\$833,481
<u>Expenditures</u>					
Operating Expenses	7,815,079	7,391,743	5,650,416	5,212,832	-437,584
Transfers Out	116,923	98,263	200,187	193,620	-6,567
Reserves - Capital	0	0	0	1,561,366	1,561,366
Reserves - Operating	0	0	3,400,756	1,450,060	-1,950,696
Total Expenditures:	\$7,932,002	\$7,490,006	\$9,251,359	\$8,417,878	-\$833,481

**FUND 107 - LIBRARY FUND
OSCEOLA COUNTY LIBRARY**

OSCEOLA COUNTY LIBRARIES

Programs & Services:

Hart Memorial:
Computer
Training,
Genealogy Lab

Poinciana:
Computer
Classes, Children
Programs

BVL: Free WiFi
Services, Book
Club, Computer
Classes in
Spanish

St Cloud: After
School Activities,
Drive up Services

West Osceola:
Weekly
Storytimes, Free
WiFi Services

Narcoossee:
Educational
DVDs

Law: Westlaw
Resources, DIY
Legal Books

Kenansville:
Computer
Classes, Book
Club

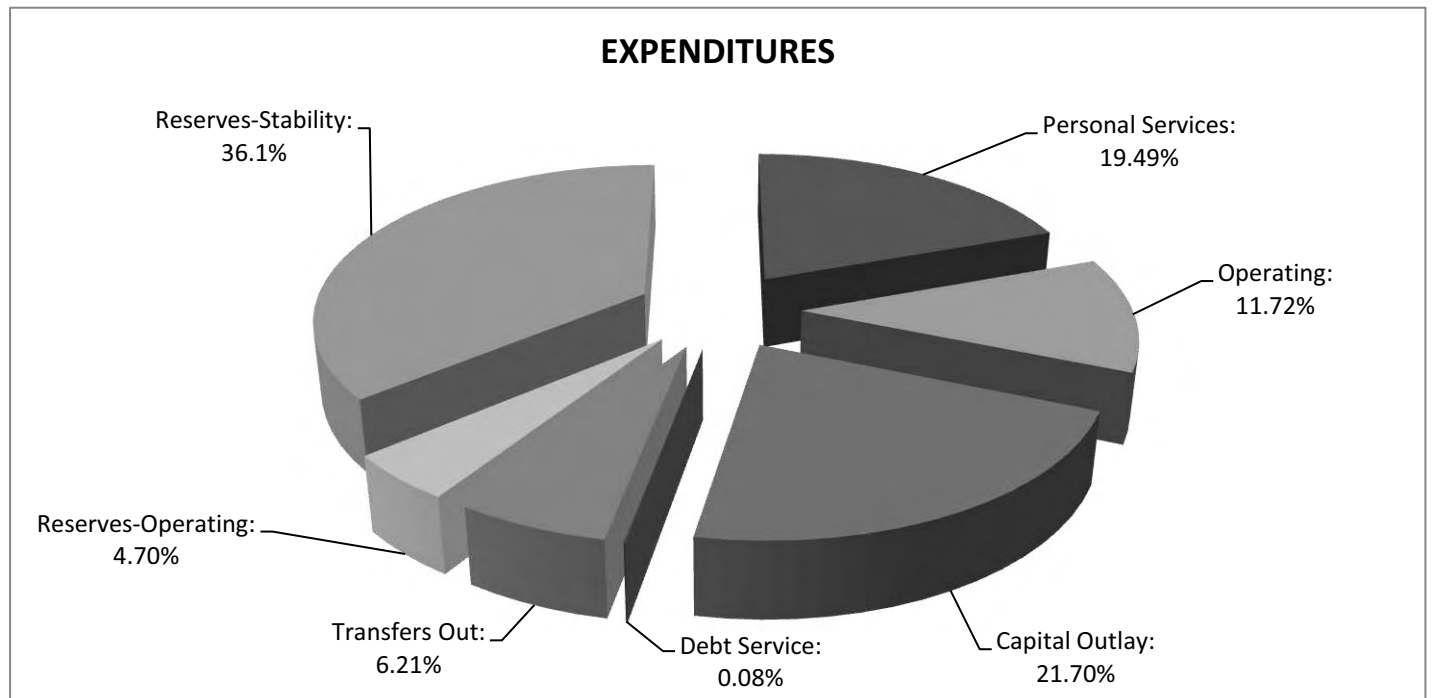
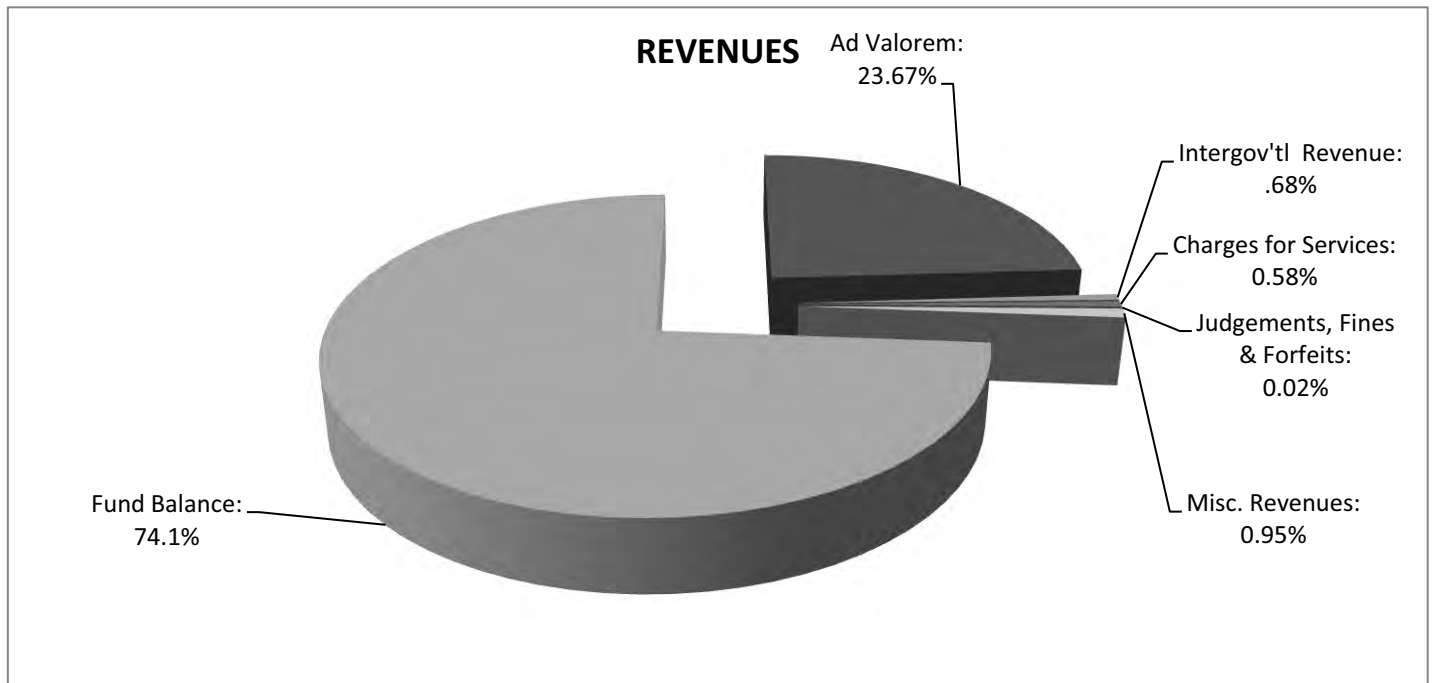
System Support

Technical
Support

Central: e-
government
Services

Information
Technology:
Book Databases

**FUND 107 - LIBRARY FUND
OSCEOLA COUNTY LIBRARY**



FUND 107 - LIBRARY FUND
OSCEOLA COUNTY LIBRARY

MISSION STATEMENT:

Expand Your World

FY11 Goals & Objectives:

Goal 1 - Allow customers to access resources in a variety of formats whenever and wherever they want

Objectives:

1. To ensure library collections are relevant and useful to County residents.
2. Customers can easily locate resources.
3. Customers are aware of Library events and services.
4. Market and promote events.
5. Events and programs are designed to meet the interests of the community and provide relevant connections to library resources and services.
6. Library services are delivered to customers through convenient locations and methods.

Goal 2 - To provide inviting and pleasant facilities that offer a positive atmosphere

Objectives:

1. To ensure community connections are made at the Library through facilities that include relevant and meaningful spaces.
2. The Library is designated for intuitive use.
3. The Library is a focal point of pride and cornerstone of the local community.

Goal 3 - Offer consistent quality customer service via informed, courteous and service-oriented staff

Objectives:

1. Needs are addressed in an efficient, knowledgeable manner by trained and motivated staff.
2. Diverse Community needs are met by responsive Staff.

Goal 4 - To be available to citizens 24 hours a day through online services at www.osceolalibrary.org

Objectives:

1. Customers have access to easy-to-use, virtual Library services.
2. Customers are able to search and retrieve resources faster and more accurately.

Goal 5 - Administration will ensure that all current and future facilities accommodate current and future customer expectations

Objectives:

1. Customers will benefit from Administration efforts to develop and implement plans that keep the library relevant locally and connected globally.
2. Major renovations will provide attractive facilities to keep the Library as a point of pride for the local community.
3. Capital Improvement Projects will allow customers more Library outlets in currently underserved areas of the County.

FUND 107 - LIBRARY FUND
OSCEOLA COUNTY LIBRARY

Goal 6 - Administration will utilize Staff experiences and knowledge in an effort to develop and/or streamline customer service and satisfaction

Objectives:

1. Customer service satisfaction will be enhanced through the efforts of staff serving on various committees.
2. Reconsiderations Committee will review public suggestions and address concerns of resources made available in the Library.
3. Staff Services Committee will consider and present suggestions on improving/streamlining services to the Administration.
4. Staff Day Committee will plan, develop and implement the annual Staff Development Day.

FY10 Accomplishments

1. The Library continued to purchase resources relevant to the community. Citizens check out over 110,000 resources every month from the Library.
2. The Library offers access to Library facilities seven days a week, including nights and weekends with facilities reaching from Kenansville to West Osceola.
3. The Library offers free WiFi access at its six full-service facilities.
4. The Library offers computer access to over 25,000 citizens every month at six full-service locations.
5. Customers use over 35,000 resources in the Library each month for research and leisure activities.

FUND 107-LIBRARY DISTRICT FUND

FUND SUMMARY:

TRENDS & ISSUES

The Library fund currently supports the operation of four full service libraries, outreach libraries, central services, support services, as well as libraries that are included in the Master Plan, for a total of thirteen offices. Formerly, most operating expenditures were budgeted in the general Library cost center (7111); however, for FY11, appropriations are being distributed among each branch for better tracking of usage per location. A cost center for Adult and Youth Programming (7118) has been established and funding for the Small Business Center will now be allocated from the Library Fund instead of the General Fund. The FY11 budget also provides capital funding for construction of the West Osceola Branch and for Library books and reference materials.

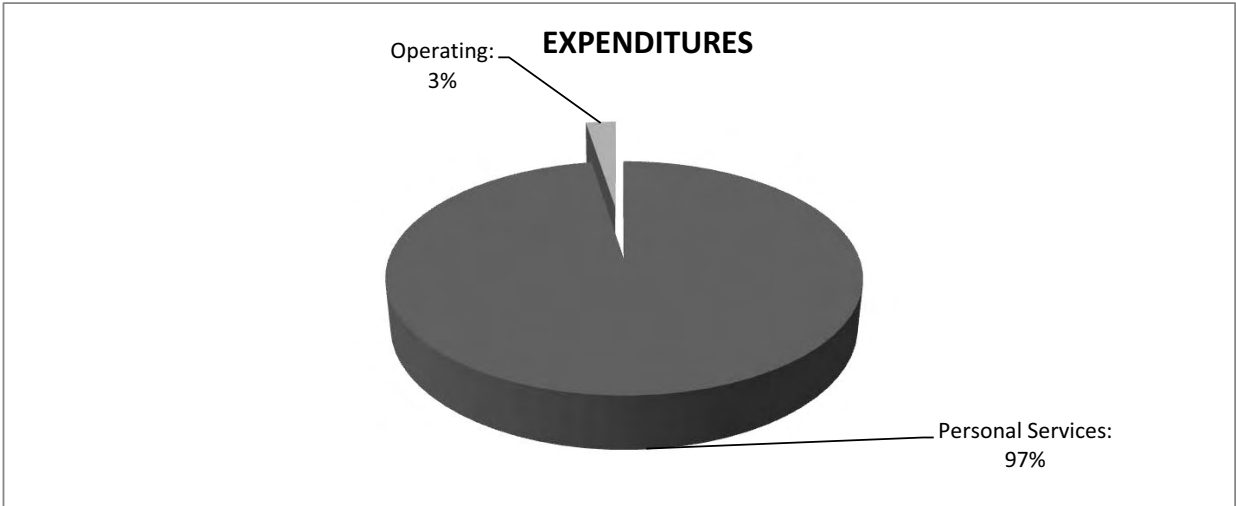
REVENUES

The greatest source of revenue for the Library is voter-approved Ad Valorem. The FY11 millage rate for the Library Fund remains at 0.2566, which was also the FY10 approved rate. However, revenues from Ad Valorem are expected to be reduced by 16% based on decreasing property values. Other revenues for the Library Fund include the State Aid to Libraries Grant, as well as fees collected pursuant to Resolution 10-060R. Although the fund balance for the Library appears to be increasing for FY11, it is actually decreasing from the FY10 Revised Budget which matched the fund balance to the CAFR.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	10,531,189	9,461,021	5,572,323	4,673,229	-899,094
PY Delinquent Ad Valorem Tax	832	35,742	0	0	0
Intergovernmental Revenue	278,496	213,543	146,183	120,568	-25,615
Charges For Services	131,301	142,368	136,045	111,530	-24,515
Judgment, Fines & Forfeits	5,927	3,887	0	4,500	4,500
Miscellaneous Revenues	674,105	369,268	297,201	182,829	-114,372
Less 5% Statutory Reduction	0	0	-300,278	-248,604	51,674
Other Sources	109,392	112,589	0	0	0
Fund Balance	0	0	10,000,000	14,350,323	4,350,323
Total Revenues:	\$11,731,242	\$10,338,418	\$15,851,474	\$19,194,375	\$3,342,901
<u>Expenditures</u>					
Personal Services	4,402,382	4,562,254	3,533,135	3,740,107	206,972
Operating Expenses	1,960,491	2,093,208	2,248,277	2,248,973	696
Capital Outlay	1,228,835	1,096,396	2,537,526	4,165,445	1,627,919
Debt Service	2,283	0	23,383	14,673	-8,710
Other Non Operating Expenses	0	1,096	0	0	0
Transfers Out	974,631	957,369	1,279,164	1,192,227	-86,937
Reserves - Capital	0	0	3,464,182	0	-3,464,182
Reserves - Operating	0	0	2,765,807	901,514	-1,864,293
Reserves - Stability	0	0	0	6,931,436	6,931,436
Total Expenditures:	\$8,568,622	\$8,710,323	\$15,851,474	\$19,194,375	\$3,342,901

**FUND 107 - LIBRARY FUND
INFORMATION TECHNOLOGY**

Technological
Support



**FUND 107-LIBRARY DISTRICT FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1711):

TRENDS & ISSUES

This cost center tracks costs associated with the Information Technology staff who are dedicated to the Library Fund. The main purpose of this staff is to support the functions of the Library, such as computers, website and book database. Personal Services for this office are decreasing by 4% as a result of the 80 hour furlough. The Operating Expenses budgeted in this cost center are overhead costs associated with administering the County's Internal Services Funds. The costs were previously included as part of the benefit rates in Personal Services.

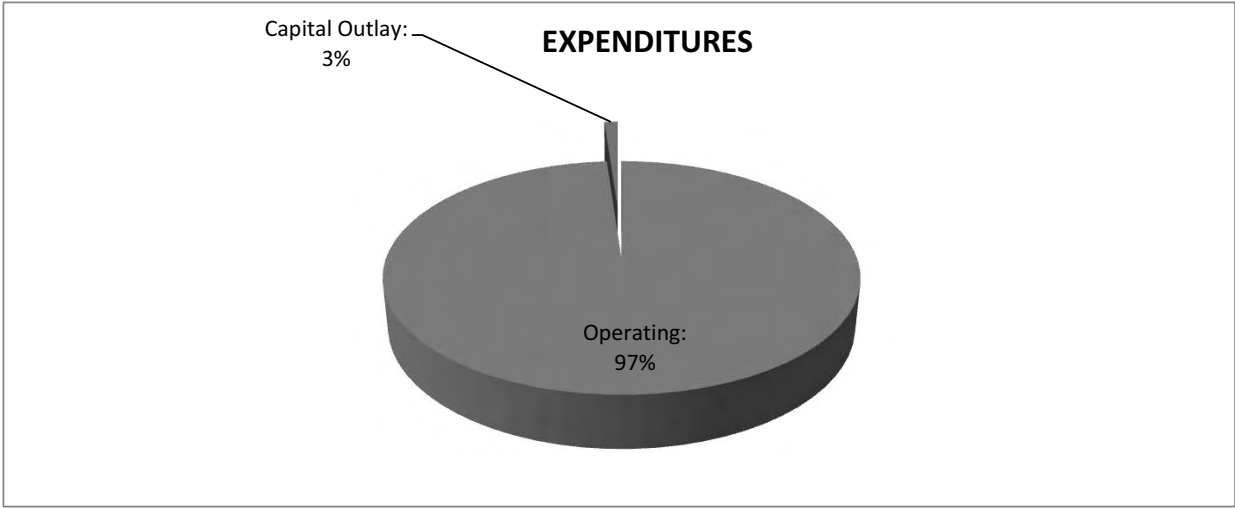
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	198,424	240,520	230,574	-9,946
Operating Expenses	0	0	0	5,934	5,934
Total Expenditures:	\$0	\$198,424	\$240,520	\$236,508	-\$4,012

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	3.00	3.00	3.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	3.00	3.00	3.00	0.00

FUND 107 - LIBRARY FUND
COUNTYWIDE COMPUTER PROJECT SUPPORT

Computer/
Software
Maintenance

Assistive
Technology



**FUND 107-LIBRARY DISTRICT FUND
COUNTYWIDE COMPUTER PROJECT SUPPORT**

COST CENTER SUMMARY - (1799):

TRENDS & ISSUES

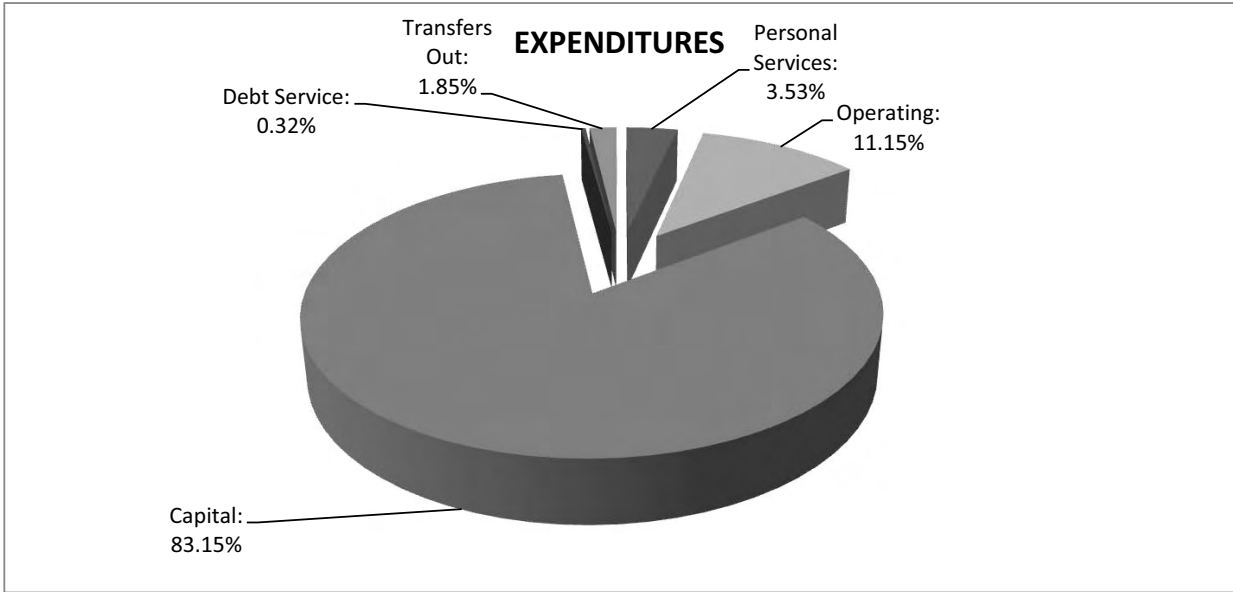
There are no personal services cost associated with this cost center. Library IT Support is a new cost center for FY11. The Operating costs in this cost center were formerly budgeted in cost center 7111. Also new to the Library budget is Metro Ethernet which will link Poinciana, BVL, Veterans and Hart Memorial Libraries. Additional funding is provided for software licenses, annual maintenance agreements and new computers with assistive technology and video relay services for use by patrons with disabilities.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	0	0	0	193,198	193,198
Capital Outlay	0	0	0	2,200	2,200
Total Expenditures:	\$0	\$0	\$0	\$195,398	\$195,398

FUND 107 - LIBRARY FUND
LIBRARY

General Library
Administration

Small Business
Development
Center



**FUND 107-LIBRARY DISTRICT FUND
LIBRARY**

COST CENTER SUMMARY - (7111):

TRENDS & ISSUES

The general Library cost center serves as the hub for all of the Library branches. Formerly, most operating expenditures, such as security, repairs & maintenance and supplies, for the Library system were budgeted within this cost center; however, the FY11 budget only includes those which cannot be appropriated to a specific branch. As a result, Operating Expenditures are reduced in this cost center by 58%. Also included in the FY11 budget is the Capital budget for the construction of the new West Osceola Branch and the transfer out to the Property Appraiser. The increase of .25 FTE for FY11 is the result of partially allocating the Human Services Director position in the Library Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	599,124	397,294	198,648	163,220	-35,428
Operating Expenses	1,196,644	1,279,797	1,227,223	516,069	-711,154
Capital Outlay	1,118,064	798,971	2,357,526	3,849,245	1,491,719
Debt Service	2,283	0	23,383	14,673	-8,710
Other Non Operating Expenses	0	1,096	0	0	0
Transfers Out	174,367	157,105	136,838	85,822	-51,016
Total Expenditures:	\$3,090,482	\$2,634,263	\$3,943,618	\$4,629,029	\$685,411

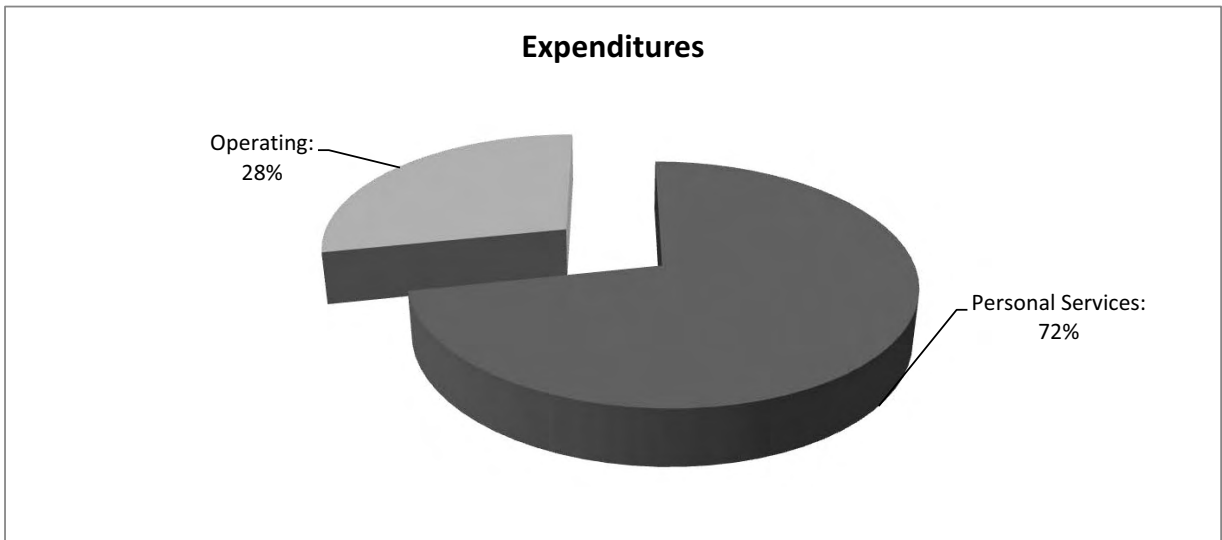
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	7.00	5.00	3.00	3.25	0.25
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	7.00	5.00	3.00	3.25	0.25

FUND 107 - LIBRARY FUND
POINCIANA LIBRARY

Computer
Classes

Children's
Programs

Book Clubs



**FUND 107-LIBRARY DISTRICT FUND
POINCIANA LIBRARY**

COST CENTER SUMMARY - (7112):

TRENDS & ISSUES

The Poinciana Library functions as both an educational and a recreational center. The library is a drop off and pick up point for both the school system's buses and the Lynx bus system. Additionally, the Poinciana branch receives a demand for Spanish language services, such as computer classes and children's programming. The Personal Services for the branch has increased by 8% as a result of reallocating 1.5 FTEs to this cost center. Operating Expenses are increasing by 23% in FY11 over the FY10 Adopted Budget. Formerly, many of the operating costs associated with the Poinciana Library were budgeted in the 7111-Library cost center.

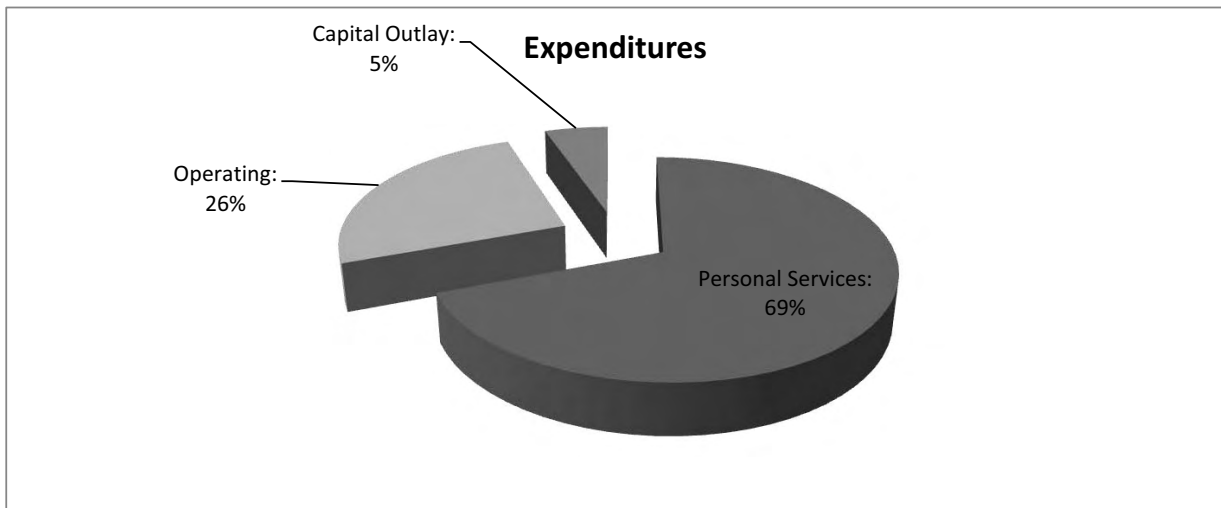
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	426,027	450,222	357,420	387,573	30,153
Operating Expenses	123,360	94,934	123,869	152,889	29,020
Capital Outlay	8,641	0	25,000	0	-25,000
Total Expenditures:	\$558,028	\$545,156	\$506,289	\$540,462	\$34,173

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	12.50	10.50	7.00	8.50	1.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	12.50	10.50	7.00	8.50	1.50

FUND 107 - LIBRARY FUND
BVL LIBRARY

Wi-Fi Service

Job Resource
Center



**FUND 107-LIBRARY DISTRICT FUND
BVL LIBRARY**

COST CENTER SUMMARY - (7113):

TRENDS & ISSUES

The Buenaventura Lakes Library serves a diverse community. Teen programming and resources are very popular, and this branch enjoys strong support for the Book Club and family and children's events. Customers utilize the free Wi-Fi service and the Project and Resource Centers are in demand for job searching and access to e-government services. This cost center is increasing from 4 to 10 FTEs for FY11 resulting in a 96% increase in Personal Services. The increase in FTEs is the result of re-allocating employees between branches. Operating expenses are increasing by 87% in FY11 over the FY10 Adopted Budget. Formerly, many of the operating costs associated with the BVL Library were budgeted in the 7111-Library cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	351,451	378,326	213,084	418,694	205,610
Operating Expenses	102,405	90,743	82,061	153,486	71,425
Capital Outlay	8,641	0	80,000	32,000	-48,000
Total Expenditures:	\$462,497	\$469,069	\$375,145	\$604,180	\$229,035

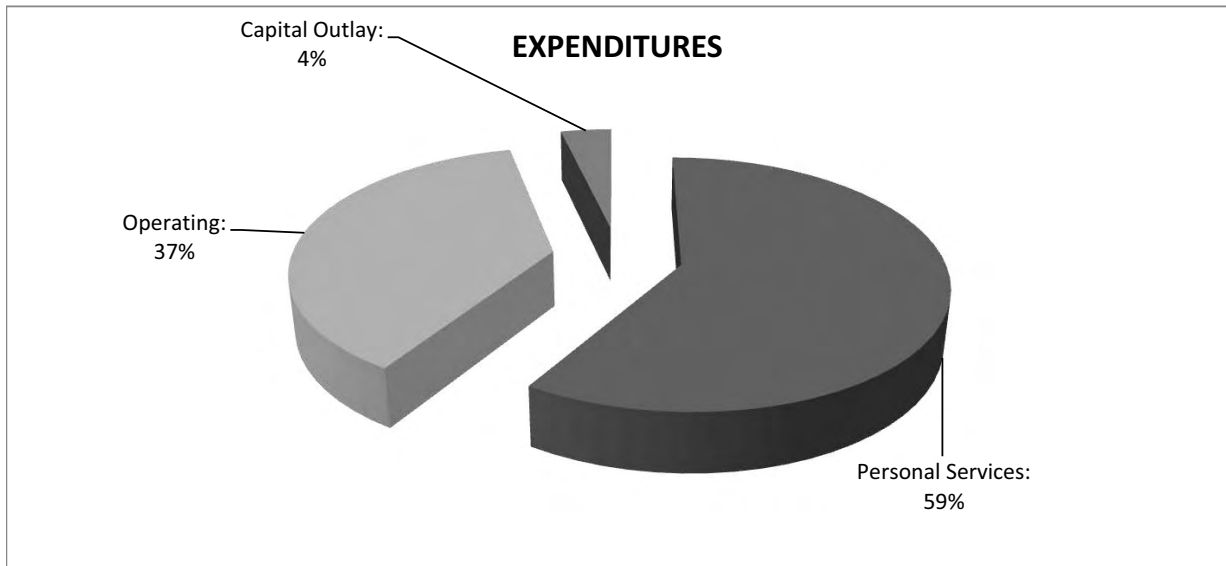
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	6.00	6.00	4.00	10.00	6.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	6.00	6.00	4.00	10.00	6.00

FUND 107 - LIBRARY FUND
ST CLOUD LIBRARY

Project and
Resource
Centers

Computer
Classes

e-Government
Services



**FUND 107-LIBRARY DISTRICT FUND
ST CLOUD LIBRARY**

COST CENTER SUMMARY - (7115):

TRENDS & ISSUES

The Veterans Memorial – St. Cloud Branch Library is located on 192 in the heart of the city of St. Cloud. Its proximity to many schools makes this library accessible for after school activities. For FY11, the number of FTEs at this branch has increased from 6 to 11 resulting in an increase in Personal Services of 51%. The increase in the number of FTEs is due to reallocating employees between branches. Operating expenses are also increasing because in FY10, many of the Operating costs associated with the St. Cloud Library were budgeted in the 7111-Library cost center.

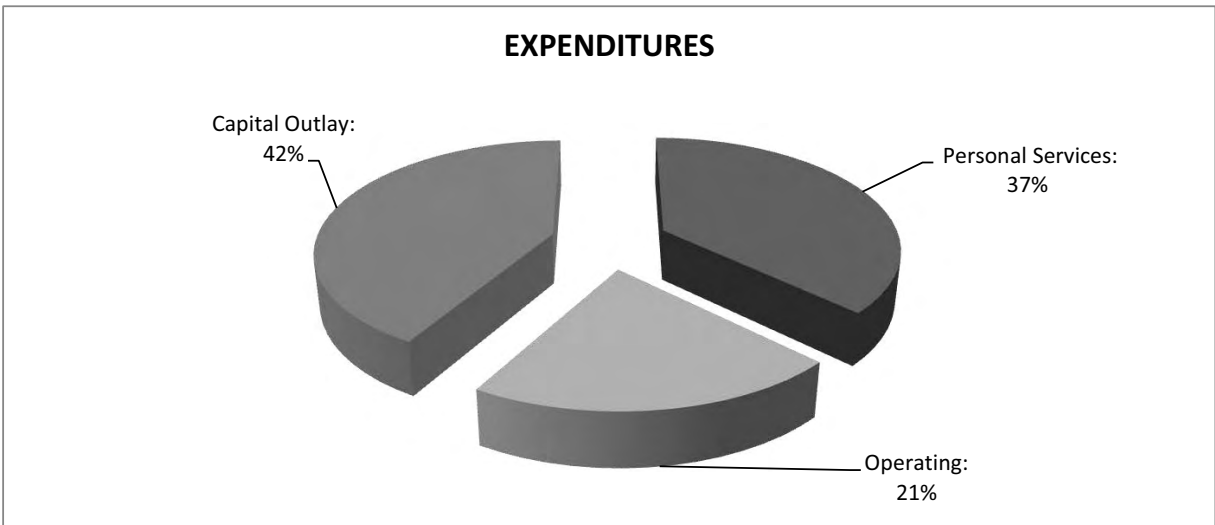
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	426,740	448,484	318,906	481,554	162,648
Operating Expenses	153,057	152,077	97,667	305,796	208,129
Capital Outlay	4,318	49,490	0	30,000	30,000
Total Expenditures:	\$584,115	\$650,051	\$416,573	\$817,350	\$400,777

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	11.00	11.00	6.00	11.00	5.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	11.00	11.00	6.00	11.00	5.00

FUND 107 - LIBRARY FUND
WEST OSCEOLA LIBRARY

Weekly
Storytime

Interactive
Youth Area



**FUND 107-LIBRARY DISTRICT FUND
WEST OSCEOLA LIBRARY**

COST CENTER SUMMARY - (7116):

TRENDS & ISSUES

The West Osceola Branch is located in the town of Celebration. The library is a full-service branch for west Osceola County, providing books, DVD's, an interactive youth section, and its weekly story times. During FY11, a new West Osceola Library will be constructed. \$200,000 is budgeted in Capital Outlay to provide for the opening collection of books for the new library. Also included in the FY11 budget is funding for 4 FTEs who are being reallocated from other Library branches.

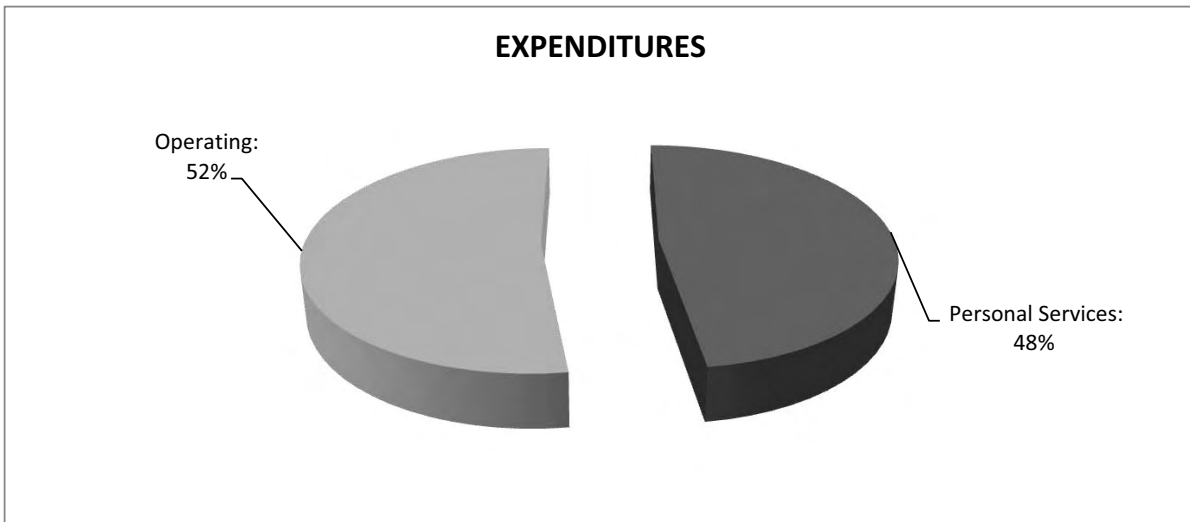
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	77,270	82,796	0	178,356	178,356
Operating Expenses	83,294	85,207	91,744	101,581	9,837
Capital Outlay	0	0	0	200,000	200,000
Total Expenditures:	\$160,564	\$168,003	\$91,744	\$479,937	\$388,193

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	2.50	2.50	0.00	2.50	2.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.50	2.50	0.00	2.50	2.50

FUND 107 - LIBRARY FUND
NARCOOSSEE LIBRARY

Children's
Resources

Educational
DVDs



**FUND 107-LIBRARY DISTRICT FUND
NARCOOSSEE LIBRARY SUPPORT**

COST CENTER SUMMARY - (7117):

TRENDS & ISSUES

The Narcoossee Branch Library is a joint-use facility with the Narcoossee Community School. An agreement by the School Board of Osceola County and the Osceola County Board of Commissioners was signed to provide public library services in the community. This partnership has allowed students, parents, and teachers easy access to many resources, including educational DVD's and children's books. This cost center supports 1 part-time employee. Operating costs increased due to the addition of the Frame Relay Access Lines which bring this branch's phone lines into the County network.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	14,318	12,349	0	13,995	13,995
Operating Expenses	1,016	485	1,597	15,279	13,682
Total Expenditures:	\$15,334	\$12,834	\$1,597	\$29,274	\$27,677

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	1.00	0.00	0.00	0.00	0.00
Part Time:	0.00	0.50	0.00	0.50	0.50
Total Personnel:	1.00	0.50	0.00	0.50	0.50

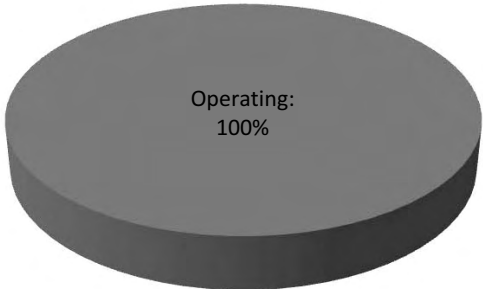
**FUND 107 - LIBRARY FUND
ADULT & YOUTH PROGRAMMING**

After-school
programming

Storytime

Book Clubs and
Community
Events

EXPENDITURES



**FUND 107-LIBRARY DISTRICT FUND
ADULT & YOUTH PROGRAMMING**

COST CENTER SUMMARY - (7118):

TRENDS & ISSUES

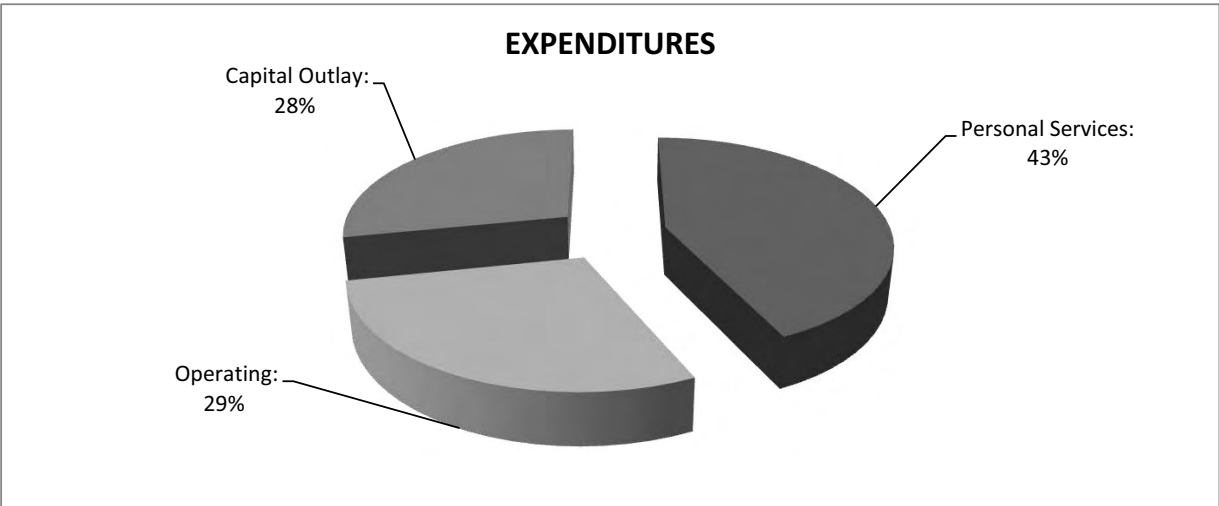
This is a new cost center for FY11 which was created to centralize resources used for promoting and providing a variety of programs at different locations. The Operating expenses now budgeted in this cost center were formerly budgeted in the Central Library cost center. There are no Personal Services associated with this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	0	0	0	70,015	70,015
Total Expenditures:	\$0	\$0	\$0	\$70,015	\$70,015

FUND 107 - LIBRARY FUND
LAW LIBRARY

Westlaw

Electronic Legal
Resources



**FUND 107-LIBRARY DISTRICT FUND
LAW LIBRARY**

COST CENTER SUMMARY - (7120):

TRENDS & ISSUES

The Ray Shanks Law Library, named for a long-time volunteer, affords citizens access to a variety of print and electronic legal resources such as Westlaw and do it yourself legal books. Librarians have been trained in legal research to help the community locate basic information and forms. This budget supports 2 FTEs. The reduction in Personal Services is due to the implementation of an 80 hour furlough. Operating is increasing by 45% for FY11 over the FY10 Adopted Budget due to an increase in the cost of on-line law resources.

REVENUES

The Law Library is funded by 25% of the \$65 court cost for Criminal Traffic Offenses under Osceola County Ordinance.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	94,383	96,979	86,992	79,545	-7,447
Operating Expenses	24,143	37,800	36,518	53,021	16,503
Capital Outlay	54,709	49,696	75,000	52,000	-23,000
Total Expenditures:	\$173,235	\$184,475	\$198,510	\$184,566	-\$13,944

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	2.00	2.00	0.00
Part Time:	1.00	1.00	0.00	0.00	0.00
Total Personnel:	3.00	3.00	2.00	2.00	0.00

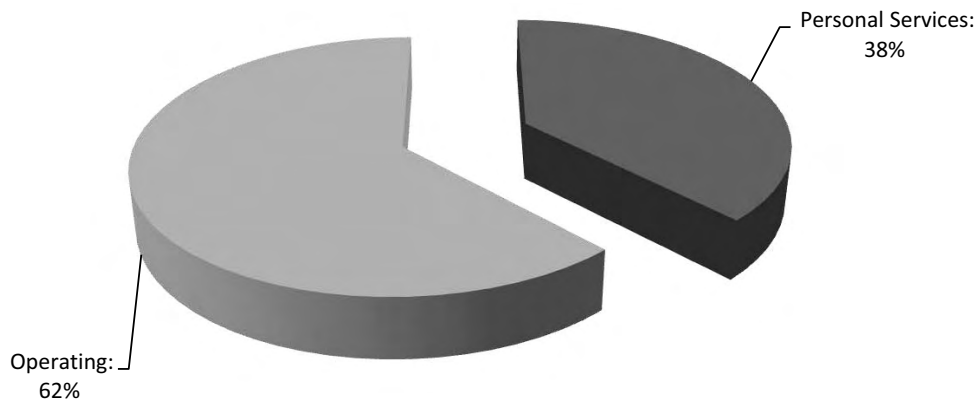
**FUND 107 - LIBRARY FUND
KENANSVILLE OUTREACH**

Book Clubs

Summer
Reading
Programs

Computer
Classes

EXPENDITURES



**FUND 107-LIBRARY DISTRICT FUND
KENANSVILLE OUTREACH**

COST CENTER SUMMARY - (7122):

TRENDS & ISSUES

The Kenansville Branch library opened its facility in 2007. In addition to providing books and DVD's, in 2009, the branch began offering story times, summer reading programs, book club meetings, and computer classes for Kenansville and south Osceola County. This cost center supports 1 part-time employee. Operating is increasing for FY11 by 18% because of an anticipated increase in utility costs.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	0	17,922	17,922
Operating Expenses	6,982	9,072	24,945	29,483	4,538
Total Expenditures:	\$6,982	\$9,072	\$24,945	\$47,405	\$22,460

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	0.00	0.00
Part Time:	0.00	0.00	0.00	0.50	0.50
Total Personnel:	0.00	0.00	0.00	0.50	0.50

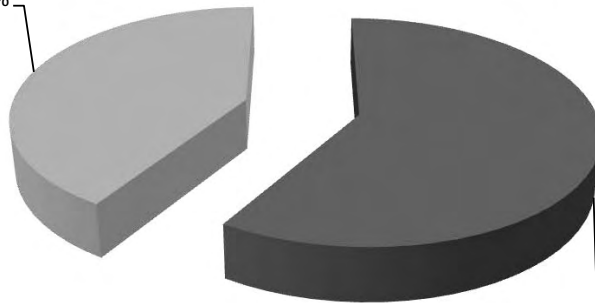
**FUND 107 - LIBRARY FUND
COLLECTION MANAGEMENT**

Electronic
subscription
services

Book Leasing

EXPENDITURES

Operating:
41%



Personal Services:
59%

**FUND 107-LIBRARY DISTRICT FUND
COLLECTION MANAGEMENT**

COST CENTER SUMMARY - (7124):

TRENDS & ISSUES

Collection Management represents personnel and operating expenditures for Library staff assigned to Collection Services. Collection Services is responsible for managing all aspects of Library resources; from selection and ordering to processing and distribution. The number of FTEs is increasing from 8 to 9.5 for FY11. After implementing the 80 hour furlough, Personal Services are only increasing by .3%. Operating expenses are increasing significantly due to the reallocation of several resources' costs to this cost center. In previous year, many of these expenses such as the book lease, subscriptions and downloadable books were budget in the Central Library cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	609,408	540,773	503,674	505,136	1,462
Operating Expenses	0	0	3,863	353,149	349,286
Total Expenditures:	\$609,408	\$540,773	\$507,537	\$858,285	\$350,748

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	11.00	7.00	8.00	9.00	1.00
Part Time:	0.00	0.00	0.00	0.50	0.50
Total Personnel:	11.00	7.00	8.00	9.50	1.50

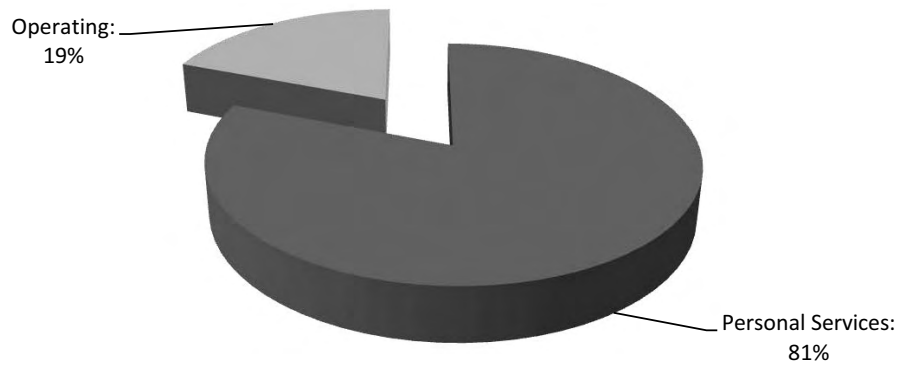
**FUND 107 - LIBRARY FUND
CENTRAL LIBRARY**

Genealogy Lab

Discovery
Children's Area

Computer Lab

EXPENDITURES



**FUND 107-LIBRARY DISTRICT FUND
CENTRAL LIBRARY**

COST CENTER SUMMARY - (7125):

TRENDS & ISSUES

Hart Memorial Library serves as a branch library, as well as, the headquarters location for the library system. Hart Memorial Central Library serves 14,000 computer users and checks out 127,500 resources to customers every month, making it the system's busiest location. The Central Library houses specialized collections such as the Genealogy Lab and the Ray Shanks Memorial Law Library and also houses a technology lab where computer training is provided to the public. After re-allocating employees between branches, the number of FTEs is increasing for FY11 by 4.5. After an 80 hour furlough, Personal Services is only increasing by 2% over FY10. Operating costs are increasing in FY11 in this cost center because previously, many expenses were budgeted in the 7111-Library cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	1,219,246	1,404,688	1,239,696	1,263,538	23,842
Operating Expenses	269,590	343,093	242,395	299,073	56,678
Capital Outlay	22,664	121,520	0	0	0
Total Expenditures:	\$1,511,500	\$1,869,301	\$1,482,091	\$1,562,611	\$80,520

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	22.00	25.00	22.00	26.50	4.50
Part Time:	5.00	4.50	0.00	0.00	0.00
Total Personnel:	27.00	29.50	22.00	26.50	4.50

FUND 109 - LAW ENFORCEMENT TRUST FUND

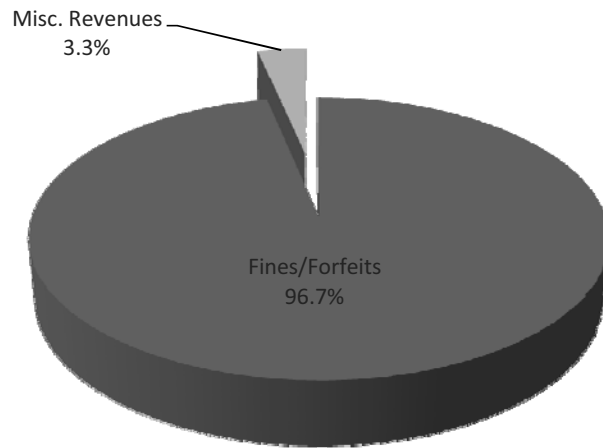
LAW ENFORCEMENT TRUST

Programs & Services:

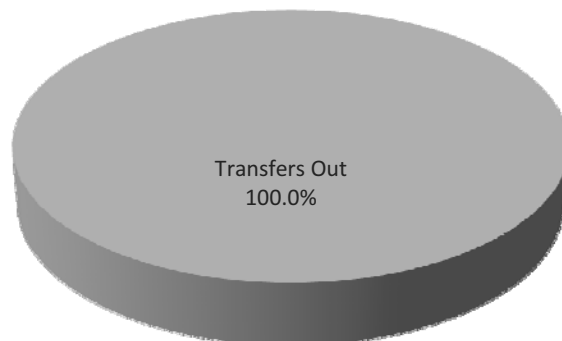
Neighborhood
Crime Watch

Drug Abuse
Education

REVENUES



EXPENDITURES



FUND 109-LAW ENFORCEMENT TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES

Funds budgeted are used for school resource officers, crime prevention, safe neighborhood programs and drug abuse education and prevention programs. These proceeds cannot be used to meet normal operating expenses and must be requested and approved by the Board of County Commissioners for expenditures that meet Statutory Guidelines. Funds are transferred out to the Sheriff. There are no FTEs associated with this fund.

REVENUES

Revenues are derived from forfeited property and interest. Based on trend analysis, revenues are estimated to decline by 83% in FY11 compared to the FY10 Adopted Budget.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Judgment, Fines & Forfeits	92,957	0	348,788	87,700	-261,088
Miscellaneous Revenues	5,896	4,758	5,529	2,970	-2,559
Less 5% Statutory Reduction	0	0	-17,716	-4,534	13,182
Other Sources	0	481,315	0	0	0
Fund Balance	0	0	175,555	0	-175,555
Total Revenues:	\$98,853	\$486,073	\$512,156	\$86,136	-\$426,020
Expenditures					
Operating Expenses	0	0	656	0	-656
Transfers Out	103,376	167,486	511,500	86,136	-425,364
Total Expenditures:	\$103,376	\$167,486	\$512,156	\$86,136	-\$426,020

FUND 111 - STATE HOUSING INITIATIVE PARTNERSHIP (S.H.I.P.) PROGRAM FUND
STATE HOUSING INITIATIVE PARTNERSHIP PROGRAM

STATE HOUSING INITIATIVE PARTNERSHIP PROGRAM

Programs & Services:

Loans to First-Time Home Buyers

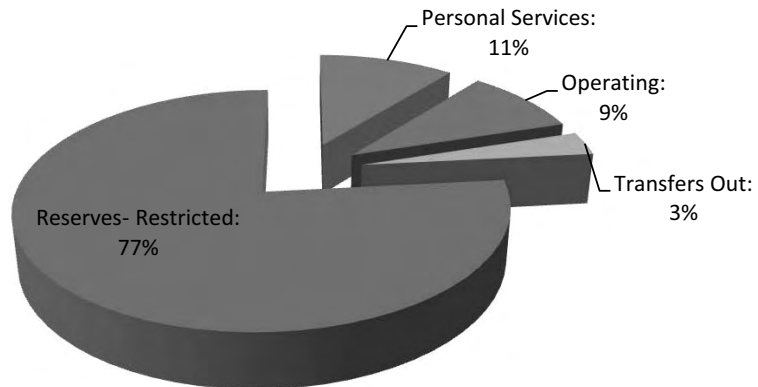
Homelessness Prevention

Housing Assistance

REVENUE



EXPENDITURES



FUND 111-SHIP STATE HOUSING INITIATIVE

FUND SUMMARY:

The SHIP program is a grant program funded by the State of Florida to provide assistance, mostly via loans to very-low, low and moderate income residents for the purchase or rehabilitation of existing homes. Additionally this program provides assistance to families facing foreclosures, delinquent property taxes and insurance and for rental deposits to prevent homelessness. Funds are split between administrative and programmatic expenses. This fund's budget has decreased by 51% between the FY10 Adopted Budget and the FY11 Adopted Budget due to the State not funding the SHIP program this fiscal year.

REVENUES

For FY11, program activities will be funded using the fund balance remaining from previous years.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Intergovernmental Revenue	2,348,668	1,589,738	35,000	0	-35,000
Charges For Services	40,152	6,781	0	0	0
Miscellaneous Revenues	132,209	162,040	0	800	800
Less 5% Statutory Reduction	0	0	-1,750	-40	1,710
Transfers In	0	69,900	0	0	0
Fund Balance	0	0	3,669,171	1,246,469	-2,422,702
Total Revenues:	\$2,521,029	\$1,828,459	\$3,702,421	\$1,247,229	-\$2,455,192
<u>Expenditures</u>					
Personal Services	88,236	135,581	151,861	134,265	-17,596
Operating Expenses	2,289,545	1,114,751	358,060	116,301	-241,759
Capital Outlay	0	1,983	2,400	0	-2,400
Transfers Out	47,947	23,992	15,587	40,895	25,308
Reserves - Operating	0	0	3,174,513	0	-3,174,513
Reserves - Restricted	0	0	0	955,768	955,768
Total Expenditures:	\$2,425,728	\$1,276,307	\$3,702,421	\$1,247,229	-\$2,455,192

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	3.00	2.30	2.40	0.10
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	3.00	2.30	2.40	0.10

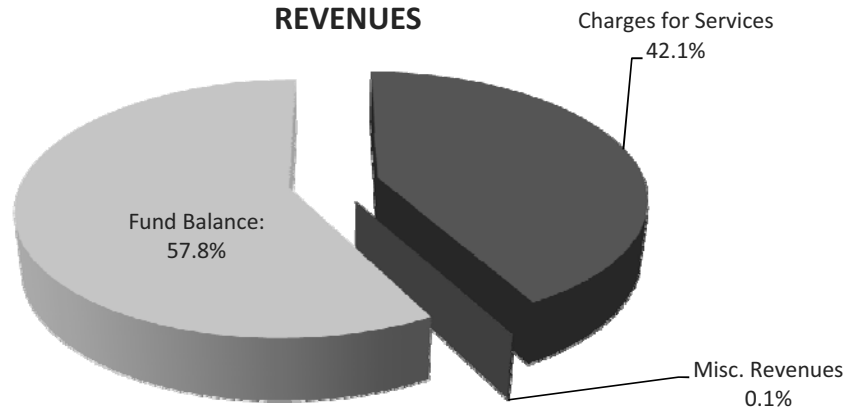
FUND 112 EMERGENCY (911) COMMUNICATIONS FUND

EMERGENCY 911

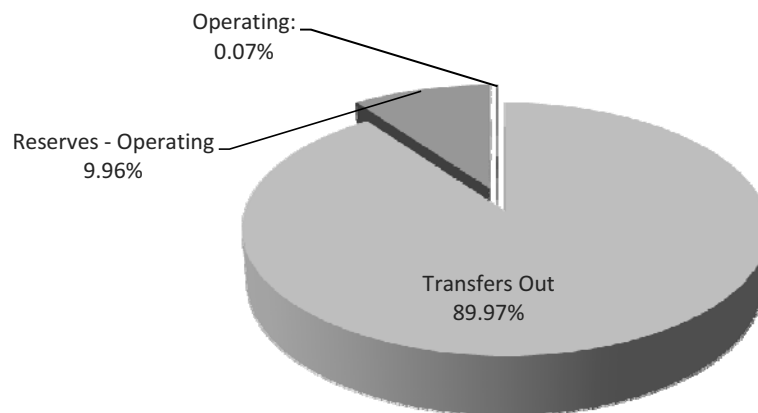
Programs & Services:

Statewide
Emergency
Communication

REVENUES



EXPENDITURES



FUND 112-EMERGENCY(911)COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES

State Statute 365.172 authorizes the establishment and implementation of a comprehensive statewide emergency telecommunications number system that will provide users with rapid direct access to public safety agencies by dialing "911". This fund was established by County Ordinance 04-47 in December 2004. Funds collected support the Sheriff's responsibilities for the Osceola County 911 Operations. Specifically, funds will be used to support staff as well as upgrading the 911 equipment to allow for IP Network interface with surrounding counties. The Operating budget (Personal Services, Operating and Capital) increased by 9% over the FY10 Adopted Budget due to equipment upgrades. Funds are transferred out to the Sheriff as requested.

REVENUES

Revenue source is provided through an emergency service fee paid on every resident's telephone bill. This fund is also supported by Fund Balance. Revenues are estimated to decrease by 13% over the FY10 Adopted Budget. The overall slight increase in total revenues is due to a projected increase in Fund Balance from prior year.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Intergovernmental Revenue	352,560	24,183	0	0	0
Charges For Services	1,597,251	1,352,872	1,356,233	1,181,474	-174,759
Miscellaneous Revenues	53,150	953	9,445	2,078	-7,367
Less 5% Statutory Reduction	0	0	-68,284	-59,178	9,106
Other Sources	0	1,487,830	0	0	0
Fund Balance	0	0	1,323,486	1,625,475	301,989
Total Revenues:	\$2,002,961	\$2,865,838	\$2,620,880	\$2,749,849	\$128,969
Expenditures					
Personal Services	340,233	0	0	0	0
Operating Expenses	566,588	17,862	8,671	0	-8,671
Capital Outlay	461,218	0	0	0	0
Debt Service	0	6,414	0	0	0
Other Non Operating Expenses	0	0	0	2,000	2,000
Transfers Out	43,464	2,994,196	2,270,629	2,474,004	203,375
Reserves - Operating	0	0	341,580	273,845	-67,735
Total Expenditures:	\$1,411,503	\$3,018,472	\$2,620,880	\$2,749,849	\$128,969

FUND 113 - BUENAVENTURA LAKES MSBU FUND

BVL MSBU

Programs & Services:

Community
Center

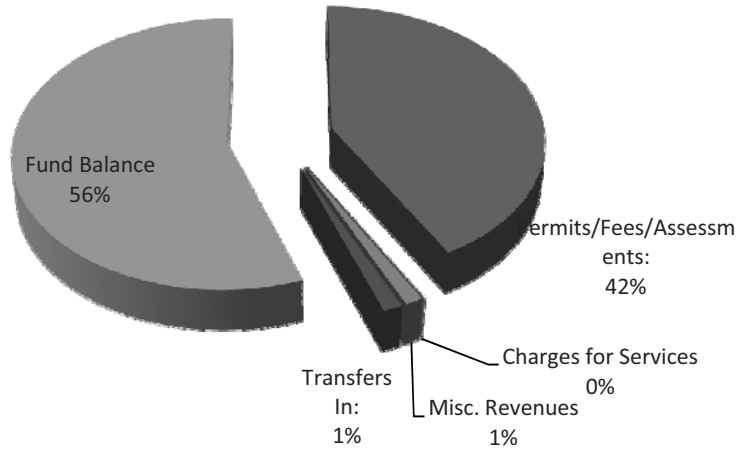
Mowing

Aquatic Weed
Control

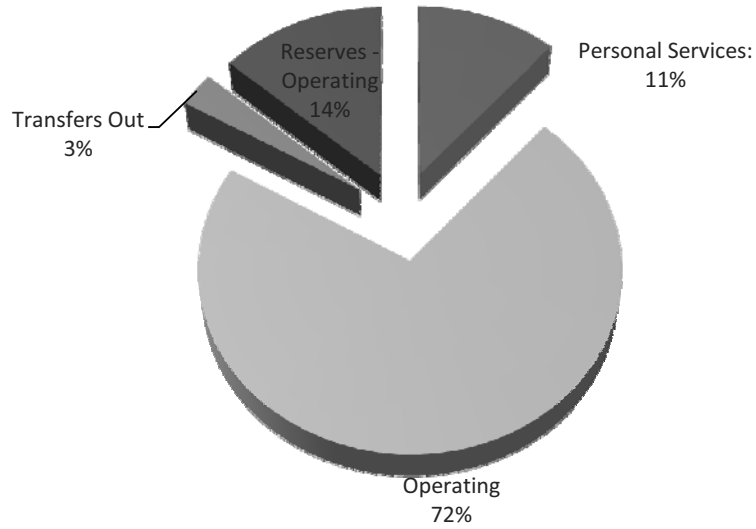
Utilities - Street
Lights

FUND 113 - BUENAVENTURA LAKES MSBU FUND

REVENUES



EXPENDITURES



FUND 113-BUENAVENTURA LAKES MSBU

FUND SUMMARY:

TRENDS & ISSUES

The Buenaventura Lakes MSBU Fund is the largest municipal services benefit unit in the County. The assessment covers a range of services including street lighting, stormwater management, landscape, and common maintenance to this community. For FY11, the fund's adopted budget is \$1,136,375 and reflects an increase of 6.3% from the FY10 Adopted Budget due to a projected increase in fund balance. The budget for Personal Services reflects a decrease due to the implementation of the 80-hour furlough to County employees. The operating budget reflects an increase of over \$ 483,000 from the FY10 adopted budget mostly due to funding being allocated to other current charges and obligations as the fund's reserves are at their statutory limit.

REVENUES

The major revenue source for the fund comes from special assessments. The funding to be collected in FY11 reflects no change from the budget for last year. For the upcoming fiscal year, it is projected that the fund balance will increase to reflect estimated revenues and expenditures for FY10. In addition, the fund used to get a transfer in from the General Fund to cover the costs associated with the use of the BVL Community Center by non-district residents. This transfer has been suspended for FY11.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	465,430	487,649	485,953	-1,696
Charges For Services	2,249	1,878	2,006	713	-1,293
Miscellaneous Revenues	508,224	27,433	37,311	14,209	-23,102
Less 5% Statutory Reduction	0	0	-26,348	-25,044	1,304
Other Sources	0	5,756	0	0	0
Transfers In	36,686	48,207	48,207	15,361	-32,846
Fund Balance	0	0	520,241	645,183	124,942
Total Revenues:	\$547,159	\$548,704	\$1,069,066	\$1,136,375	\$67,309
<u>Expenditures</u>					
Personal Services	186,145	196,209	135,491	130,266	-5,225
Operating Expenses	244,347	236,712	333,781	816,997	483,216
Capital Outlay	1,037	985	0	0	0
Transfers Out	38,145	38,145	44,764	34,441	-10,323
Reserves - Operating	0	0	555,030	154,671	-400,359
Total Expenditures:	\$469,674	\$472,051	\$1,069,066	\$1,136,375	\$67,309

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	4.00	4.00	3.00	3.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	4.00	3.00	3.00	0.00

FUND 114 - NEIGHBORHOOD STABILIZATION PROGRAM (NSP) FUND

NEIGHBORHOOD STABILIZATION PROGRAM

Programs & Services:

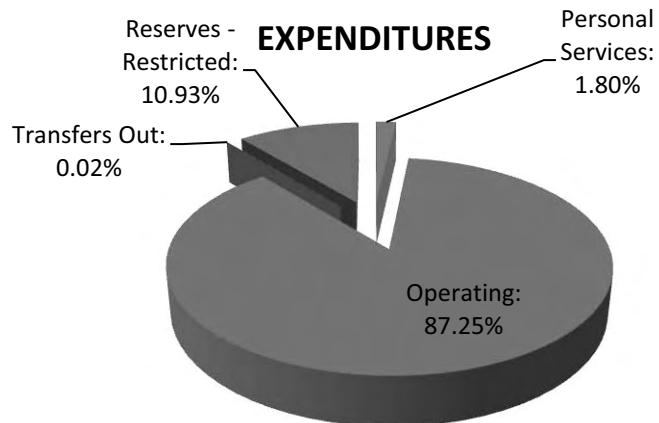
Homelessness
Prevention

Housing Assistance

REVENUE



EXPENDITURES



FUND 114 - NEIGHBORHOOD STABILIZATION PROGRAM (NSP) FUND

MISSION STATEMENT:

To expand current housing programs to further meet the needs of the overall community. Improve the quality of communities and neighborhoods within Osceola County by providing resources to assist with providing families with a stable thriving healthy environment through housing opportunities and education.

FY11 Goals & Objectives:

The overall goal for these programs is to develop a collaboration of Human Services programs with community partners as well as other federal, state, and local agencies to provide funding for current and future programs. Work with the Affordable Housing Advisory Committee, the City of Kissimmee, City of St. Cloud, and Osceola County Planning Department to develop incentive strategies for developers to encourage affordable housing opportunities to meet the assessed needs. Specifically in FY11, the goals and objectives are as follows:

Goal 1 - Assist a minimum of 69 very-low - moderate income families achieve homeownership.

Objectives:

1. Homeownership Education classes/post counseling
2. Community outreach and partnerships

Goal 2 - Obtain maximum points/scores on state reports

Objectives:

1. Provide monthly reports to the Department of Community Affairs
2. Ongoing monitoring of programmatic requirements

Goal 3 - Develop quality control/quality assurance program for housing programs

Objectives:

1. Audit a minimum of 3 files monthly
2. Provide cross-training opportunities to staff members

Goal 4 - Secure additional funding for affordable housing programs

Objectives:

1. Review Notices of Funding Availability and apply for grants that are applicable to the department goals

FY10 Accomplishments

1. Assisted 6 families achieve homeownership.
2. Provided homeownership education classes and post-counseling.
3. Provided timely reports to the Department of Community Affairs.
4. Cross-trained staff and audited a minimum of 3 files monthly.

FUND 114-NEIGHBORHOOD STABILIZATION PROGRAM

FUND SUMMARY:

TRENDS & ISSUES

The Neighborhood Stabilization Program (NSP) was established by the U.S. Department of Housing and Urban Development for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. It enables local governments to purchase and redevelop these properties by targeting areas with the greatest needs. Osceola County's program began in FY09; however, most activities are anticipated to occur in FY11. Several positions are partially allocated between other Human Services functions and NSP to provide additional support for this fund. The result is an increase from 1 to 3.3 FTEs for FY11. Operating Expenses are decreasing because there is less program funding remaining to spend from the original grant award.

REVENUES

Grant funding for this program is provided as a reimbursable grant by the U.S. Department of Housing and Urban Development. The original FY09 award amount was \$14,091,818; however, the amount of the award remaining is \$10,837,516.

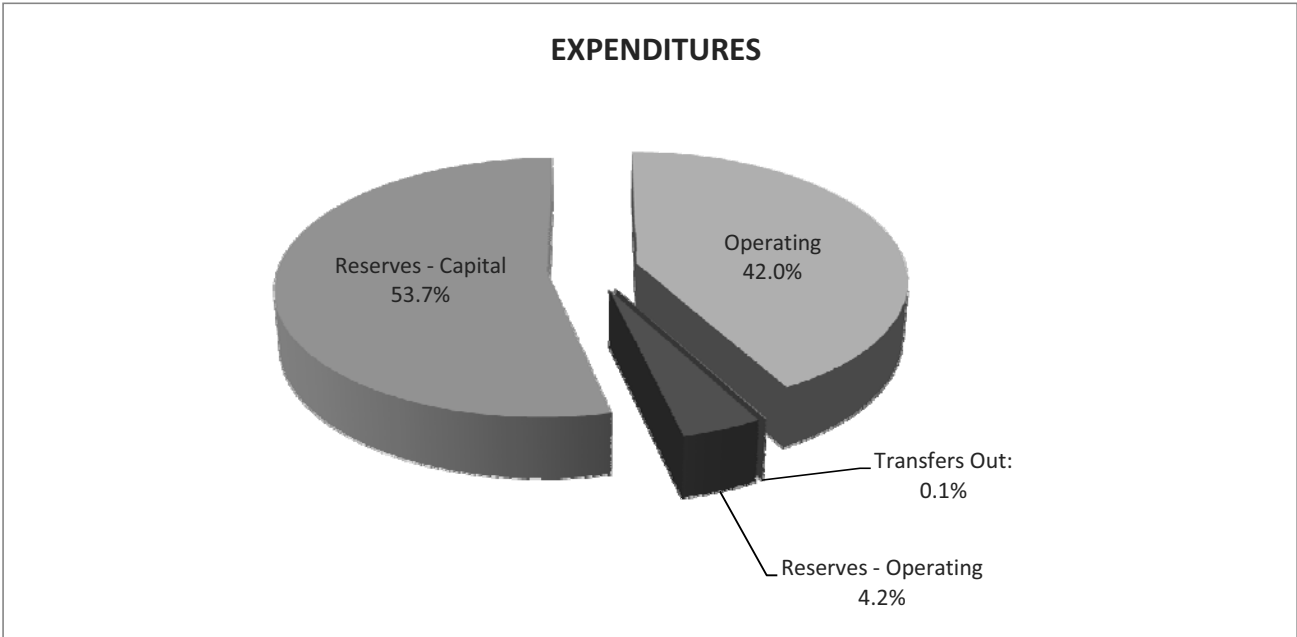
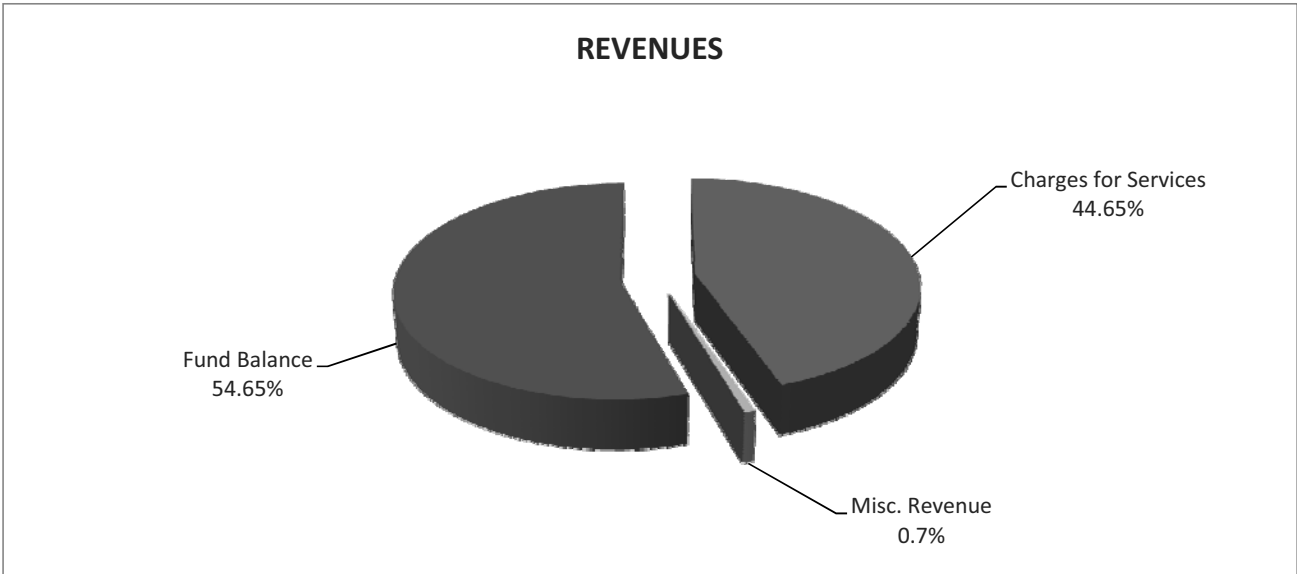
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Intergovernmental Revenue	0	69,921	13,826,818	10,837,516	-2,989,302
Miscellaneous Revenues	0	76	0	0	0
Total Revenues:	\$0	\$69,997	\$13,826,818	\$10,837,516	-\$2,989,302
<u>Expenditures</u>					
Personal Services	0	0	71,709	195,240	123,531
Operating Expenses	0	69,042	13,753,859	9,455,081	-4,298,778
Capital Outlay	0	955	1,250	0	-1,250
Transfers Out	0	0	0	2,187	2,187
Reserves - Restricted	0	0	0	1,185,008	1,185,008
Total Expenditures:	\$0	\$69,997	\$13,826,818	\$10,837,516	-\$2,989,302

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	1.00	3.30	2.30
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	1.00	3.30	2.30

FUND 115 - COURT FACILITIES FUND

COURT FACILITIES
Programs & Services:

Maintenance or
Construction of
Judiciary



FUND 115-COURT FACILITIES FUND

FUND SUMMARY:

TRENDS & ISSUES

In FY11 funding for prior year's projects have been carried forward to continue construction of court facilities projects. Included in the FY11 budget is funding for a new project to construct a mediation suite on the first floor of the courthouse to handle County mediations/dispute resolution claims. Additional funding has been requested for an existing renovation project to a courtroom & holding space to construct additional courtrooms. Due to the additional funding requirements the Capital budget has increased by 18% over the FY10 Adopted Budget. There are no Personal Services associated with this fund.

REVENUES

Revenue source is provided by Court fees. Per Statute 318.18 and Ordinance #04-23, \$15 can be collected on all non-moving traffic infractions. A revised Ordinance to raise the fee to \$30 is being proposed. The budget could be amended to recognize the additional revenue. Another source of revenue is Fund Balance. In comparison to the FY10 Adopted Budget, total revenues are expected to increase by 59%, due primarily to Fund Balance.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Charges For Services	1,163,723	1,078,382	1,027,838	1,759,897	732,059
Miscellaneous Revenues	99,057	55,300	63,417	27,344	-36,073
Less 5% Statutory Reduction	0	0	-54,563	-89,362	-34,799
Fund Balance	0	0	1,381,605	2,154,014	772,409
Total Revenues:	\$1,262,780	\$1,133,682	\$2,418,297	\$3,851,893	\$1,433,596
Expenditures					
Operating Expenses	5,070	0	0	0	0
Capital Outlay	958,734	67,778	1,370,117	1,618,930	248,813
Transfers Out	0	0	5,025	2,766	-2,259
Reserves - Capital	0	0	530,031	2,068,037	1,538,006
Reserves - Operating	0	0	513,124	162,160	-350,964
Total Expenditures:	\$963,804	\$67,778	\$2,418,297	\$3,851,893	\$1,433,596

FUND 117 - LIBRARY ENDOWMENT FUND

LIBRARY ENDOWMENT

Programs & Services:

Availability of
Books

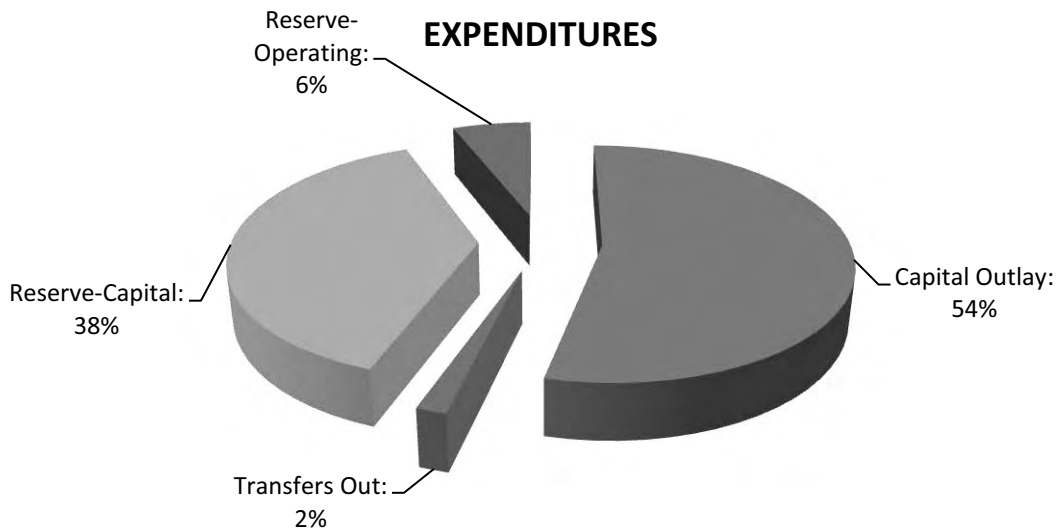
Availability of
Publications

REVENUES



Fund Balance
100%

EXPENDITURES



Reserve-
Operating:
6%

Reserve-Capital:
38%

Transfers Out:
2%

Capital Outlay:
54%

FUND 117-LIBRARY ENDOWMENT FUND

FUND SUMMARY:

TRENDS & ISSUES

This fund was established to account for contributions made to the County's Library system. Funding is restricted to cover the costs of books and publications.

REVENUES

Donations to this fund are unpredictable and have decreased since FY08. As a result, this fund relies heavily on fund balance for its purposes. Although the fund balance for the Library appears to be increasing for FY11, it is actually decreasing from the FY10 Revised Budget which matched the fund balance to the CAFR.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	5,970	2,671	0	0	0
Fund Balance	0	0	3,025	92,927	89,902
Total Revenues:	\$5,970	\$2,671	\$3,025	\$92,927	\$89,902
<u>Expenditures</u>					
Operating Expenses	1,027	0	0	0	0
Capital Outlay	18,903	12,175	0	50,000	50,000
Transfers Out	0	0	3,025	1,577	-1,448
Reserves - Capital	0	0	0	35,745	35,745
Reserves - Operating	0	0	0	5,605	5,605
Total Expenditures:	\$19,930	\$12,175	\$3,025	\$92,927	\$89,902

FUND 118 - HOMELESSNESS PREVENTION & RAPID REHOUSING PROGRAM (HPRP)

HOMELESSNESS PREVENTION & RAPID REHOUSING PROGRAM

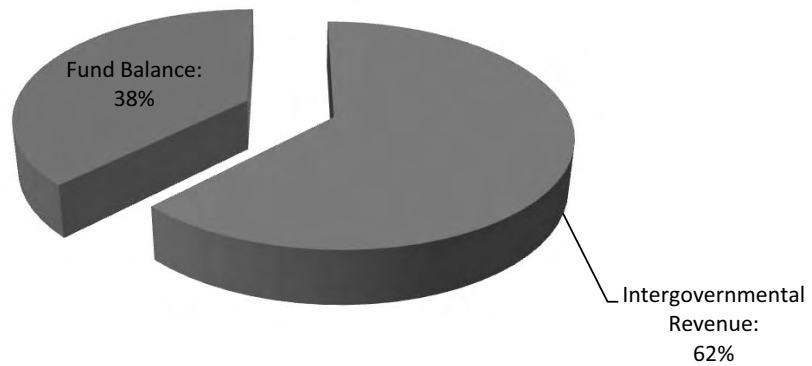
Programs & Services:

Education and Outreach

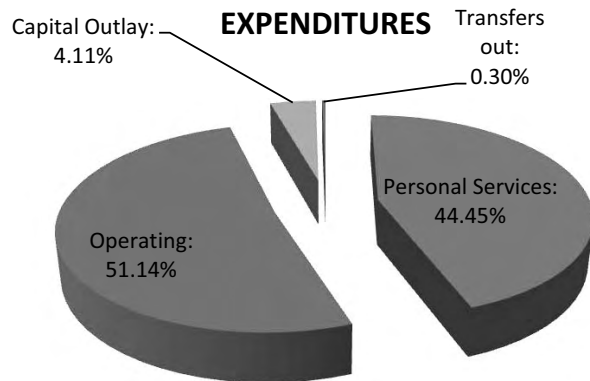
Homelessness Prevention

Financial Assistance

REVENUE



EXPENDITURES



FUND 118-HOMELESSNESS PREVENTION RAPID RE-HOUSING

FUND SUMMARY:

TRENDS & ISSUES

Funding for this program is provided by a grant as part of the American Recovery and Re-investment Act of 2009. The original budget of \$1,041,569 was established during the first amendment of FY10, and all funding must be expended by September 30, 2011. Revenue is received from the U.S. Department of Housing and Urban Development (HUD) in installments. The two final installments are scheduled during FY11. This budget supports 3.7 FTEs for FY11.

REVENUES

This program is funded by grant revenue provided by the U.S. Department of Housing and Urban Development. Osceola County was awarded a total of \$1,041,569 in September 2009 to be used for HPRP. The revenue for FY11 is the amount which remains from the original award.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Intergovernmental Revenue	0	0	0	273,288	273,288
Fund Balance	0	0	0	164,512	164,512
Total Revenues:	\$0	\$0	\$0	\$437,800	\$437,800
Expenditures					
Personal Services	0	0	0	194,577	194,577
Operating Expenses	0	0	0	223,899	223,899
Capital Outlay	0	0	0	18,000	18,000
Transfers Out	0	0	0	1,324	1,324
Total Expenditures:	\$0	\$0	\$0	\$437,800	\$437,800

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	3.70	3.70
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	0.00	3.70	3.70

FUND 124 - ENVIRONMENTAL LANDS ACQUISITION

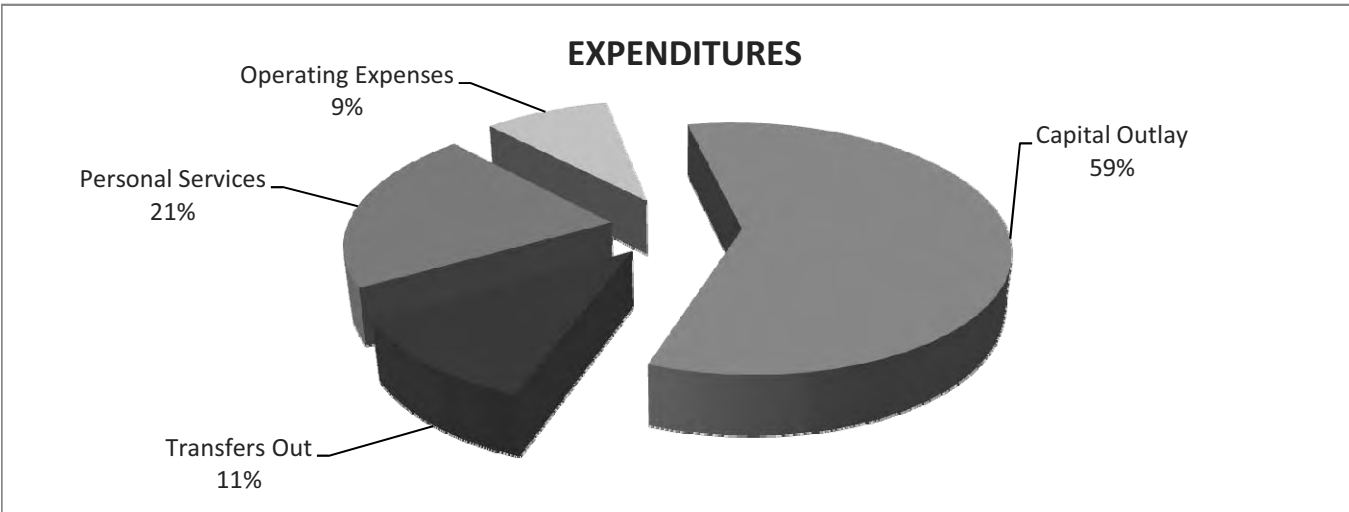
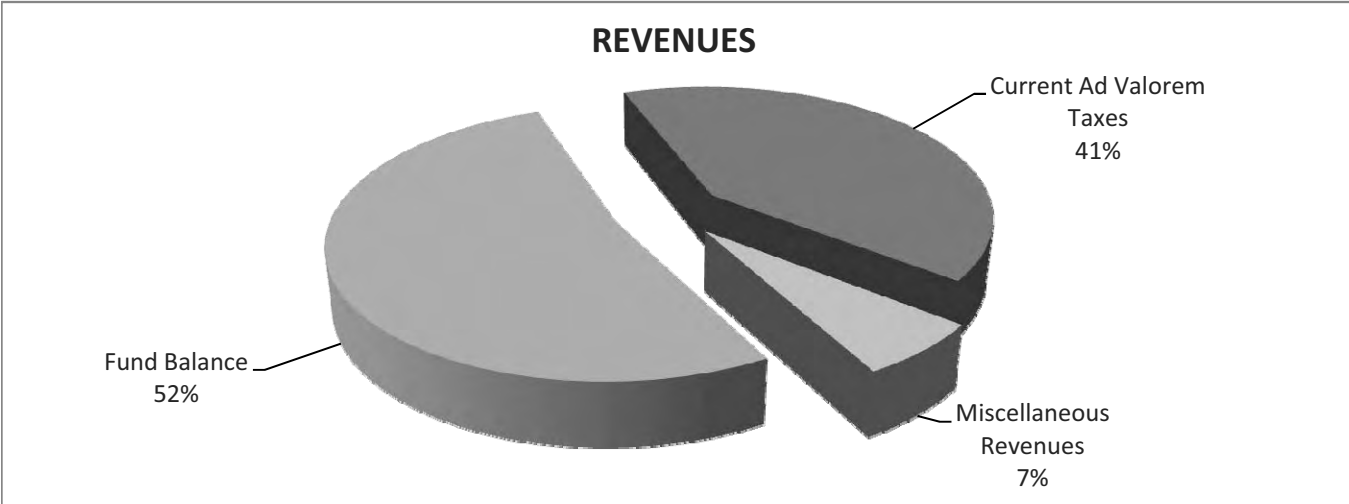
ENVIRONMENTAL LANDS ACQUISITION
Programs & Services:

Land Purchases

Program Administration

Surveys and Appraisals

Land Advisory Board



FUND 124-ENVIRONMENTAL LAND ACQUISITIONS

FUND SUMMARY:

TRENDS & ISSUES

Per Ordinance No 06-25, as approved by voter referendum pursuant to resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to acquire environmentally significant lands for preservation and protection. The Environmental Land Acquisition Fund is adopting a 2-year purchase plan cycle beginning in FY11. An increase of 0.7 FTEs in FY11 is due to split funding of positions allocated between Environmental Land Acquisition and other cost centers. Significant decreases in Property & Liability Insurance are seen in FY11 as a result of new rates as provided by Risk Management. There has also been a significant decrease in Tax Collector Fees in FY11, as adjustments have been made as to where they are allocated. Upcoming land purchases are scheduled to be acquired using the G.O. Bond Series 2010 proceeds budgeted in Fund 126. This accounts for the sharp drop in Capital Outlay in this fund for FY11.

REVENUES

Monies collected pursuant to the Ordinance are split between multiple funds in accordance with their function. The millage rate that supports Fund 124 is comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. For FY11, the Save Osceola Debt millage rate is 0.1896 and the Save Osceola Maintenance millage rate is 0.0500. The revenues generated from the combined millage rate are then divided, 85% for acquisitions and debt service, and 15% for maintenance. Revenues in FY11 are 87% less than in FY10 due to a much higher portion of the monies collected being allocated to debt service and decreased property values.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	3,080,839	1,879,005	2,026,862	256,791	-1,770,071
PY Delinquent Ad Valorem Tax	4,683	17,437	0	0	0
Miscellaneous Revenues	228,612	111,961	57,000	40,250	-16,750
Less 5% Statutory Reduction	0	0	-104,193	-14,852	89,341
Other Sources	2,082	145,939	0	0	0
Transfers In	11,479,205	0	0	0	0
Fund Balance	0	0	2,800,412	327,474	-2,472,938
Total Revenues:	\$14,795,421	\$2,154,342	\$4,780,081	\$609,663	-\$4,170,418
<u>Expenditures</u>					
Personal Services	65,033	93,210	84,130	129,068	44,938
Operating Expenses	157,462	88,032	364,110	54,706	-309,404
Capital Outlay	19,599,391	2,380,005	4,263,987	357,947	-3,906,040
Transfers Out	444,311	82,280	67,854	67,942	88
Total Expenditures:	\$20,266,197	\$2,643,527	\$4,780,081	\$609,663	-\$4,170,418

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	1.30	2.00	0.70
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	1.30	2.00	0.70

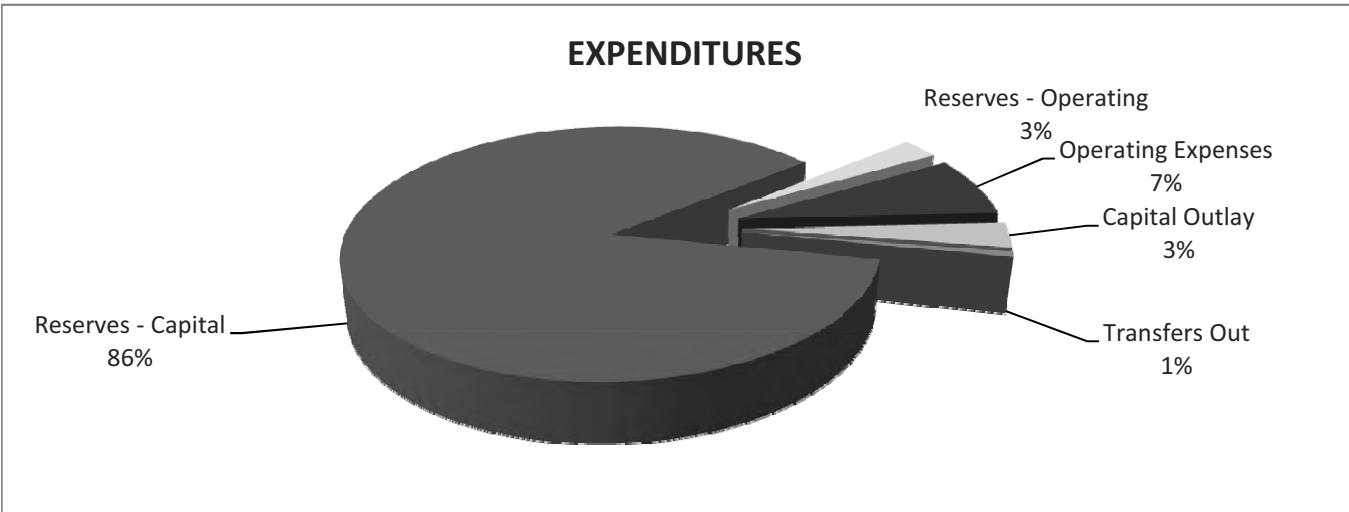
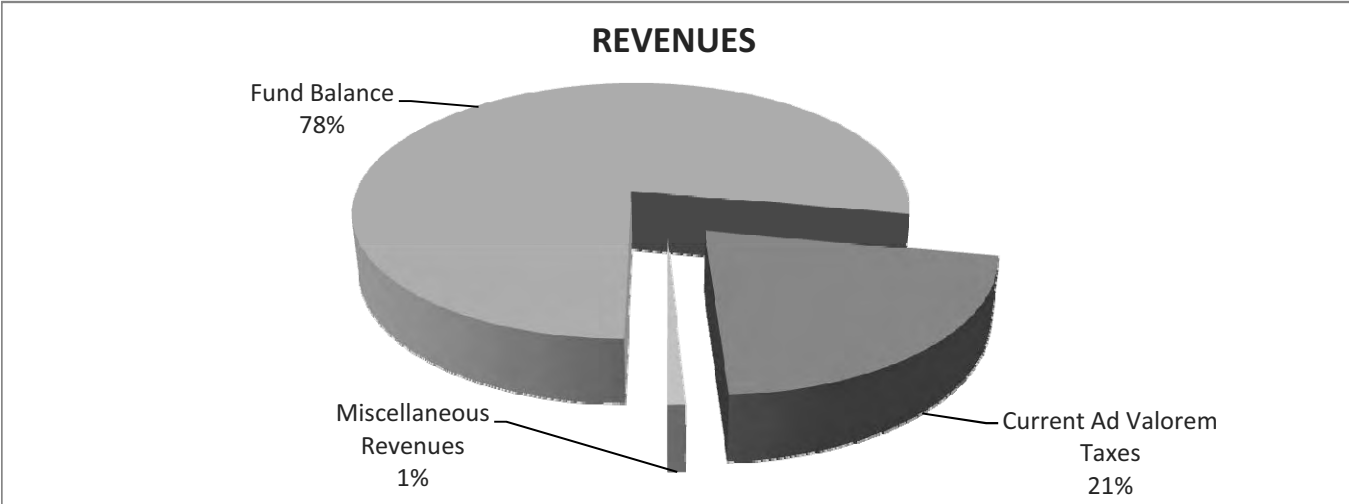
FUND 125 - ENVIRONMENTAL LANDS MAINTENANCE

ENVIRONMENTAL LANDS MAINTENANCE
Programs & Services:

Land Maintenance

Utilities

Improvements to Lands



FUND 125-ENVIRONMENTAL LAND MAINTENANCE

FUND SUMMARY:

TRENDS & ISSUES

Per Ordinance No 06-25, as approved by voter referendum pursuant to resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to acquire environmentally significant lands for preservation and protection. Beginning in FY10 and continuing into FY11 and FY12, Growth Management has scheduled upgrades to 3 of its properties along with the ongoing maintenance to all of the environmental lands located in Osceola County. These upgrades include an exhibit depicting amenities such as marked hiking trails, tent camping areas, picnic pavilions, restrooms, and rules and regulations for public visitors. The properties included in this management plan are: Lake Runnymede, Camp Lonesome Conservation Area, and five properties within the Shingle Creek Regional Park. Initial estimates for these upgrades in FY10 was \$511,300, with a projected cost for FY11 of \$254,400. These management plans were approved by the Board under Resolution 10-064R on May 17th, 2010.

REVENUES

Monies collected pursuant to the Ordinance are split between multiple funds in accordance with their function. The millage rate that supports Fund 125 is a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. The revenues generated from the combined millage rate are then divided, 85% for acquisitions and debt service, and 15% for maintenance. The Save Osceola Maintenance millage rate was 0.1643 in FY09, and 0.1235 in FY10. Revenues for FY11 are up 6% in FY11 due to the Fund's increasing carry forward.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Current Ad Valorem Taxes	826,500	620,124	655,063	653,815	-1,248
PY Delinquent Ad Valorem Tax	703	0	0	0	0
Miscellaneous Revenues	3,877	39,386	22,040	24,333	2,293
Less 5% Statutory Reduction	0	0	-33,855	-33,907	-52
Other Sources	367	25,754	0	0	0
Transfers In	1,284,537	0	0	0	0
Fund Balance	0	0	2,211,611	2,370,081	158,470
Total Revenues:	\$2,115,984	\$685,264	\$2,854,859	\$3,014,322	\$159,463
Expenditures					
Personal Services	65,033	0	0	0	0
Operating Expenses	104,402	68,321	117,270	228,925	111,655
Capital Outlay	28,135	112,355	20,000	95,000	75,000
Transfers Out	13,078	24,732	22,702	20,738	-1,964
Reserves - Capital	0	0	1,872,114	2,591,294	719,180
Reserves - Operating	0	0	822,773	78,365	-744,408
Total Expenditures:	\$210,648	\$205,408	\$2,854,859	\$3,014,322	\$159,463

FUND 126 - GO BOND SERIES 2010 ENVIRONMENTAL LAND ACQUISITION

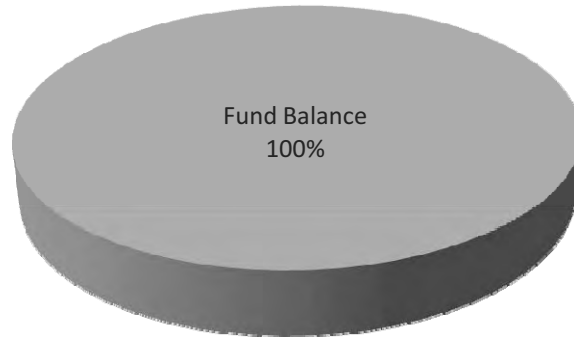
ENVIRONMENTAL LANDS ACQUISITION

Programs & Services:

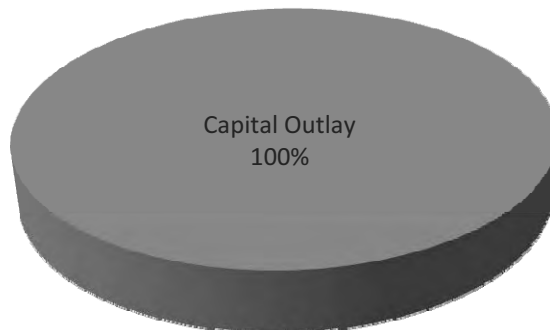
Land Purchases

Surveys and
Appraisals

REVENUES



EXPENDITURES



FUND 126-GO BOND SERIES 2010

FUND SUMMARY:

TRENDS & ISSUES

Per Ordinance No 06-25, as approved by voter referendum pursuant to resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to acquire environmentally significant lands for preservation and protection. This Fund is a new fund created to track the portion of the \$25,406,603.40 bond proceeds that will be used for Environmental Land Acquisition in conjunction with Fund 124. The remaining proceeds were used to pay off \$10,000,000 in commercial paper loan for the Environmental Lands program, managed in Fund 234. The debt from this portion of the bond issue will be managed in a new fund (Fund 238).

REVENUES

The proceeds from the G.O. Bond Series 2010 will be carried forward from year to year until all proceeds have been spent. Fund 126 was created specifically for tracking purposes of these monies. Fund 126 will only generate interest income from the proceeds being held in interest bearing accounts.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Fund Balance	0	0	0	15,000,000	15,000,000
Total Revenues:	\$0	\$0	\$0	\$15,000,000	\$15,000,000
<u>Expenditures</u>					
Capital Outlay	0	0	0	15,000,000	15,000,000
Total Expenditures:	\$0	\$0	\$0	\$15,000,000	\$15,000,000

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU

SUBDIVISION POND MAINTENANCE

Programs & Services:


Mowing

Acquatic Weed
Control

Structure Repair

Ground Repair

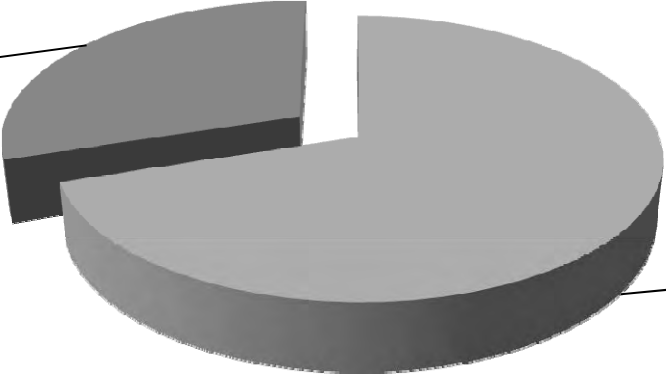
REVENUES



Permits, Fees & Special
Assessments, 100%

EXPENDITURES

Transfers Out
30%



Operating Expenses
70%

FUND 128-SUBDIVISION PONDS MSBU

FUND SUMMARY:

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed therein. Fund 128 was created in FY11 for 56 Subdivision Pond Maintenance MSBUs established through the Local Improvement and Assessment Ordinance and the Maintenance of Subdivision Ponds Assessment Resolution. Fund 128 encompasses newly converted MSTUs to MSBUs and MSBUs that were re-aligned under the new Local Improvement and Service Assessment Ordinance. Fund 128 will be used to account for the costs associated with the operation and maintenance of the Subdivision Ponds within the subdivisions that receive the benefit.

REVENUES

The Subdivision Pond Maintenance assessment is an annual special assessment imposed upon benefited parcels within each MSBU to fund the Subdivision Pond Maintenance Cost for each MSBU. The assessment rates are calculated by dividing the total Subdivision Pond Maintenance Costs by the number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. The services provided by the Subdivision Pond Maintenance MSBUs have been authorized through the adoption of the Local Improvement and Assessment Ordinance and the Maintenance of Subdivision Ponds Assessment Resolution. Revenue collected for each MSBU in Fund 128 can only be spent on services related to the Subdivision Pond Maintenance costs within each subdivision that receives the benefit.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	0	0	426,184	426,184
Less 5% Statutory Reduction	0	0	0	-21,307	-21,307
Total Revenues:	\$0	\$0	\$0	\$404,877	\$404,877
Expenditures					
Operating Expenses	0	0	0	283,617	283,617
Transfers Out	0	0	0	121,260	121,260
Total Expenditures:	\$0	\$0	\$0	\$404,877	\$404,877

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
AMBERLY PARK

AMBERLY PARK MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

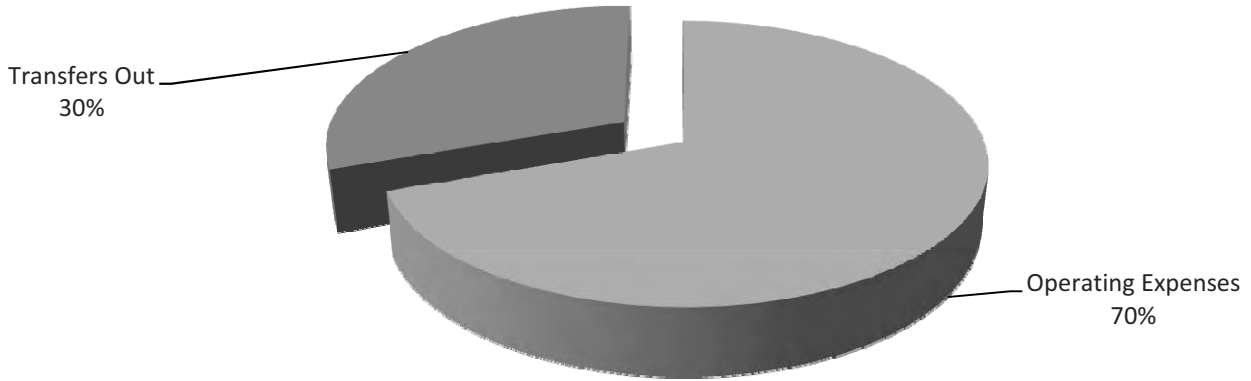
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
AMBERLEY PARK**

COST CENTER SUMMARY - (9204):

TRENDS & ISSUES

The Amberley Park MSTU was established for the purpose of funding the maintenance of storm water drainage systems located within the Amberley Park subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Amberley Park subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	5,098	5,098
Less 5% Statutory Reduction	0	0	0	-255	-255
Total Revenues:	\$0	\$0	\$0	\$4,843	\$4,843
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,370	3,370
Transfers Out	0	0	0	1,473	1,473
Total Expenditures:	\$0	\$0	\$0	\$4,843	\$4,843

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
TURNBERRY RESERVE

TURNBERRY RESERVE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

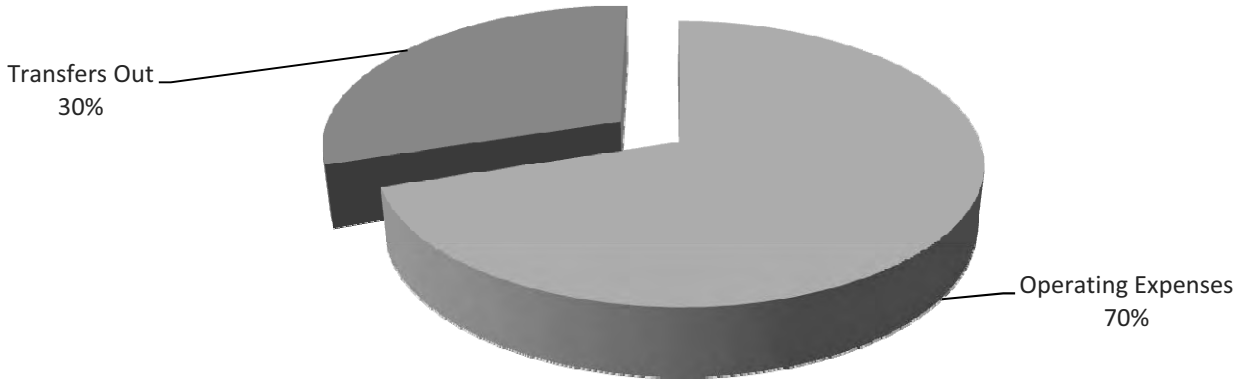
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

TRENDS & ISSUES

The Turnberry Reserve MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Turnberry Reserve subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Turnberry Reserve subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs (non-ad valorem assessments). The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	25,521	25,521
Less 5% Statutory Reduction	0	0	0	-1,276	-1,276
Total Revenues:	\$0	\$0	\$0	\$24,245	\$24,245
<u>Expenditures</u>					
Operating Expenses	0	0	0	16,984	16,984
Transfers Out	0	0	0	7,261	7,261
Total Expenditures:	\$0	\$0	\$0	\$24,245	\$24,245

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
LIVE OAK SPRINGS

LIVE OAK SPRINGS MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

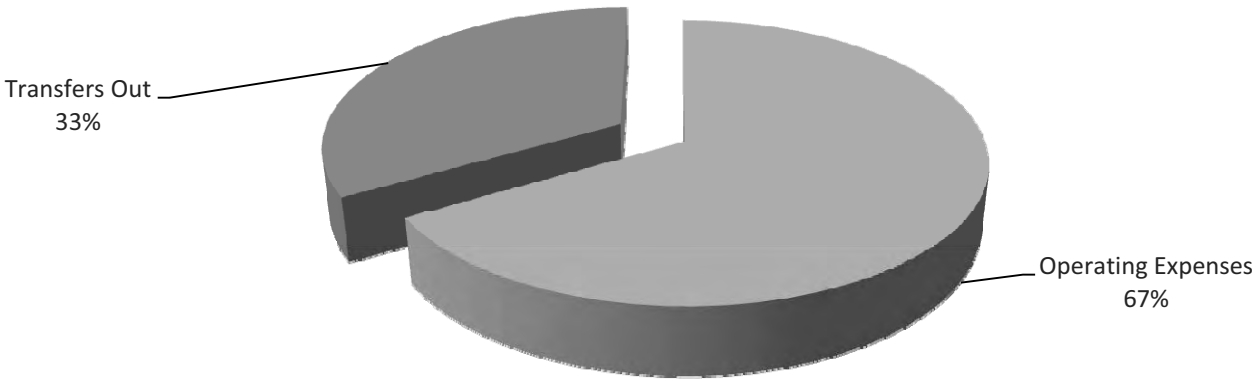
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
LIVE OAK SPRINGS**

COST CENTER SUMMARY - (9212):

TRENDS & ISSUES

The Live Oak MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Live Oak Springs subdivision. In FY11, the subdivision pond maintenance provided by this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the street lighting and the subdivision ponds within the Live Oak Springs subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment). The cost of street lighting will continue to be funded through the MSTU (millage rate) and accounted for in Fund 152.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	0	0	7,401	7,401
Less 5% Statutory Reduction	0	0	0	-370	-370
Total Revenues:	\$0	\$0	\$0	\$7,031	\$7,031
Expenditures					
Operating Expenses	0	0	0	4,681	4,681
Transfers Out	0	0	0	2,350	2,350
Total Expenditures:	\$0	\$0	\$0	\$7,031	\$7,031

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
PARKWAY PLAZA

PARKWAY PLAZA MSBU
Programs & Services:

Mowing

Aquatic Weed
Control

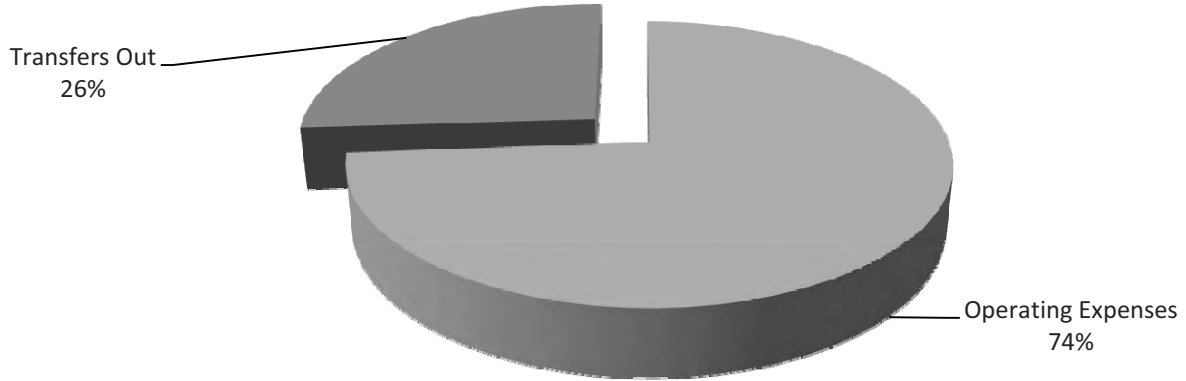
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
PARKWAY PLAZA**

COST CENTER SUMMARY - (9219):

TRENDS & ISSUES

The Parkway Plaza MSTU was established for the purpose of funding the maintenance of Parkway Plaza Drive and the storm water drainage systems located within the Parkway Plaza. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within Parkway Plaza was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,244	2,244
Less 5% Statutory Reduction	0	0	0	-112	-112
Total Revenues:	\$0	\$0	\$0	\$2,132	\$2,132
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,577	1,577
Transfers Out	0	0	0	555	555
Total Expenditures:	\$0	\$0	\$0	\$2,132	\$2,132

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
CJ'S LANDING

CJ'S LANDING MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

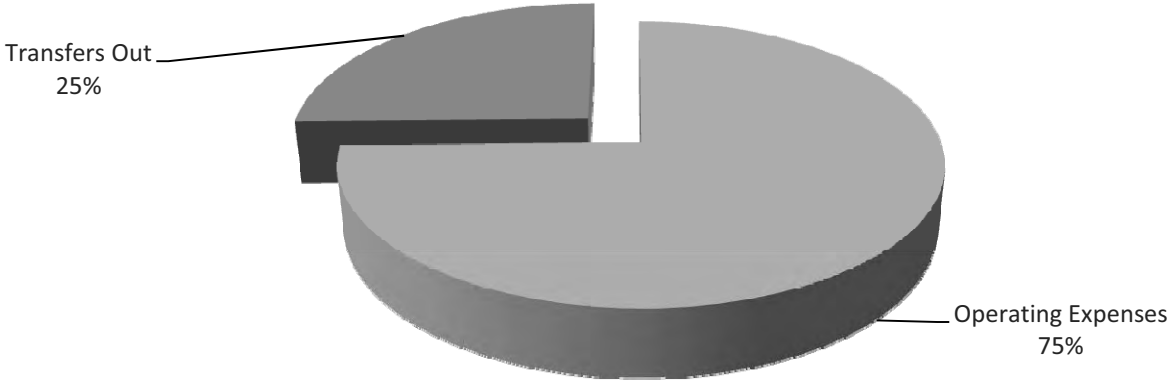
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
CJ'S LANDING MSBU**

COST CENTER SUMMARY - (9220):

TRENDS & ISSUES

The CJ's Landing MSBU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and landscaping of common areas located within the CJ's Landing subdivision. In FY11, this MSBU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the CJ's Landing subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,687	4,687
Less 5% Statutory Reduction	0	0	0	-234	-234
Total Revenues:	\$0	\$0	\$0	\$4,453	\$4,453
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,326	3,326
Transfers Out	0	0	0	1,127	1,127
Total Expenditures:	\$0	\$0	\$0	\$4,453	\$4,453

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
HAMMOCK POINT

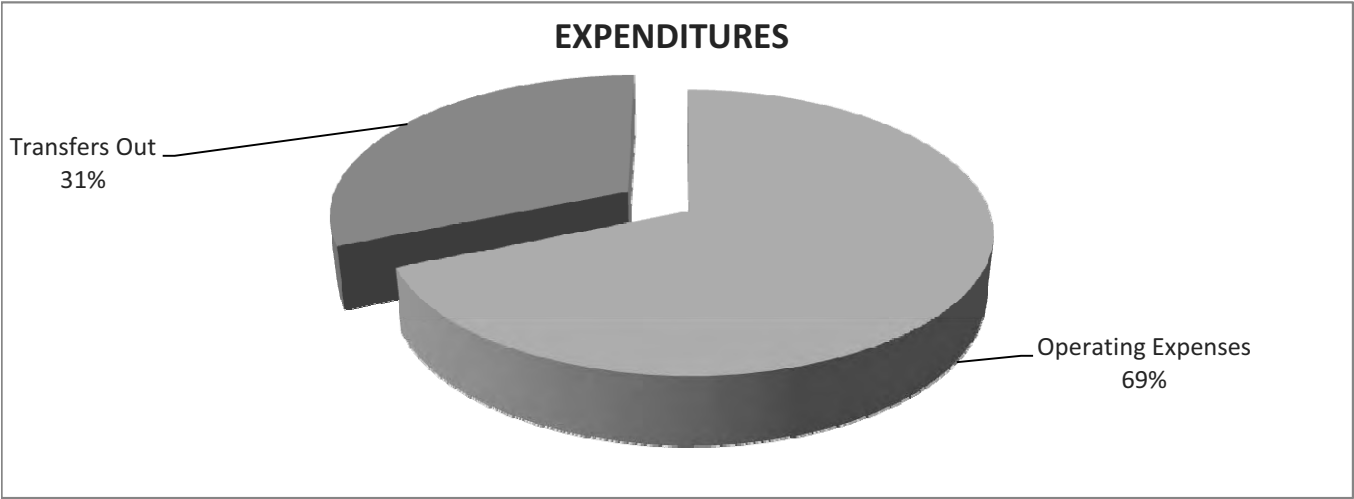
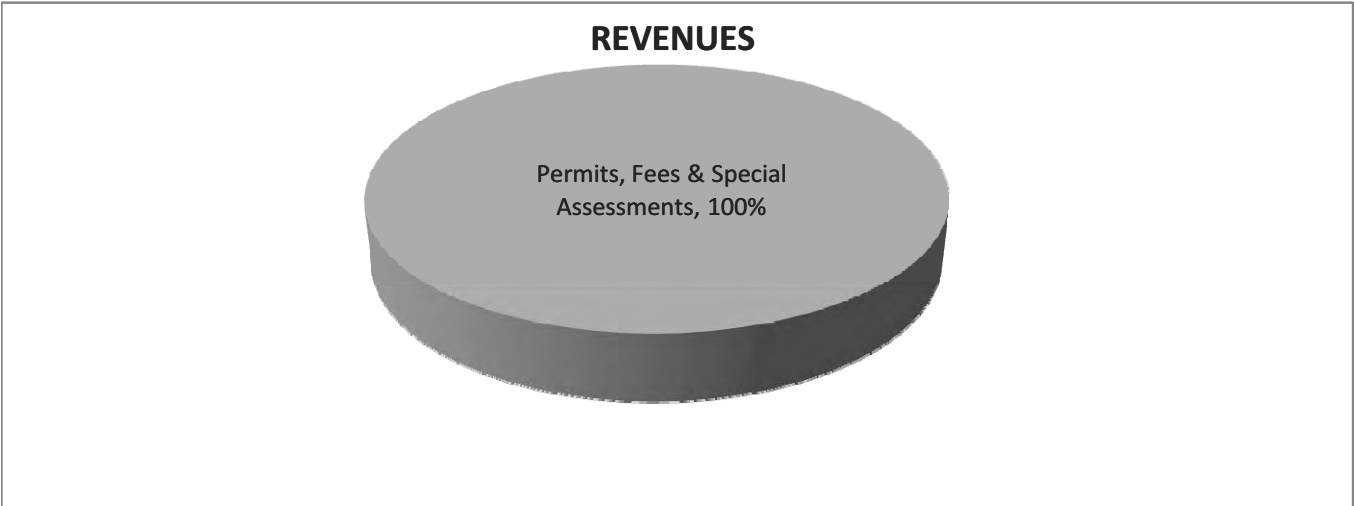
HAMMOCK POINT MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

Structure Repair

Ground Repair



**FUND 128-SUBDIVISION PONDS MSBU
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

TRENDS & ISSUES

The Hammock Pointe MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and the wall located within the Hammock Pointe subdivision. In FY11, the subdivision pond maintenance provided by this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of street lighting, subdivision ponds and wall maintenance within the Hammock Pointe subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment). The cost of street lighting and wall maintenance will continue to be funded through the MSTU (millage rate) and accounted for in Fund 152.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	0	0	12,516	12,516
Less 5% Statutory Reduction	0	0	0	-626	-626
Total Revenues:	\$0	\$0	\$0	\$11,890	\$11,890
Expenditures					
Operating Expenses	0	0	0	8,173	8,173
Transfers Out	0	0	0	3,717	3,717
Total Expenditures:	\$0	\$0	\$0	\$11,890	\$11,890

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
MORNINGSIDE VILLAGE

MORNINGSIDE VILLAGE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

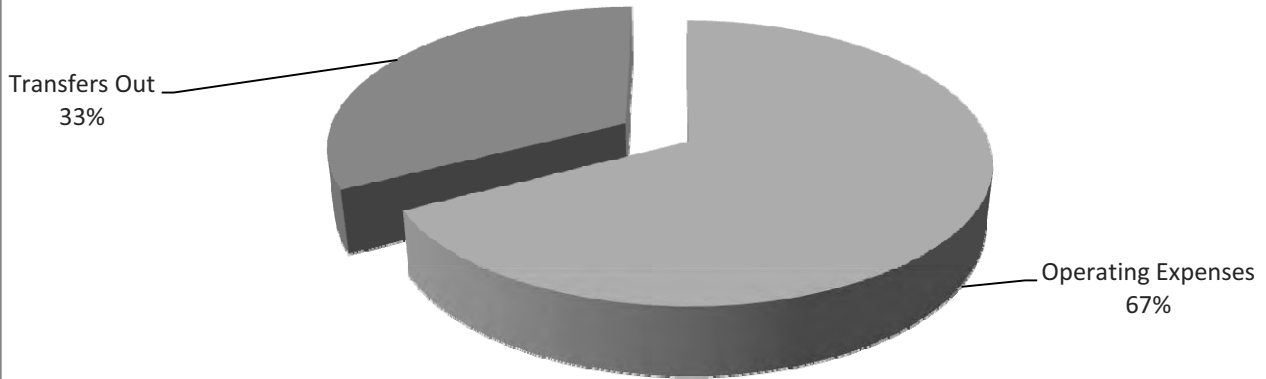
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
MORNINGSIDE VILLAGE MSBU**

COST CENTER SUMMARY - (9223):

TRENDS & ISSUES

The Morningside Village MSBU was established for the purpose of funding the maintenance of the storm water drainage systems located within the Morningside Village subdivision. In FY11, this MSBU was realigned under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Morningside Village subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	17,177	17,177
Less 5% Statutory Reduction	0	0	0	-859	-859
Total Revenues:	\$0	\$0	\$0	\$16,318	\$16,318
<u>Expenditures</u>					
Operating Expenses	0	0	0	11,001	11,001
Transfers Out	0	0	0	5,317	5,317
Total Expenditures:	\$0	\$0	\$0	\$16,318	\$16,318

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
REGAL OAK SHORES UNIT VIII

REGAL OAK SHORES UNIT VIII MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

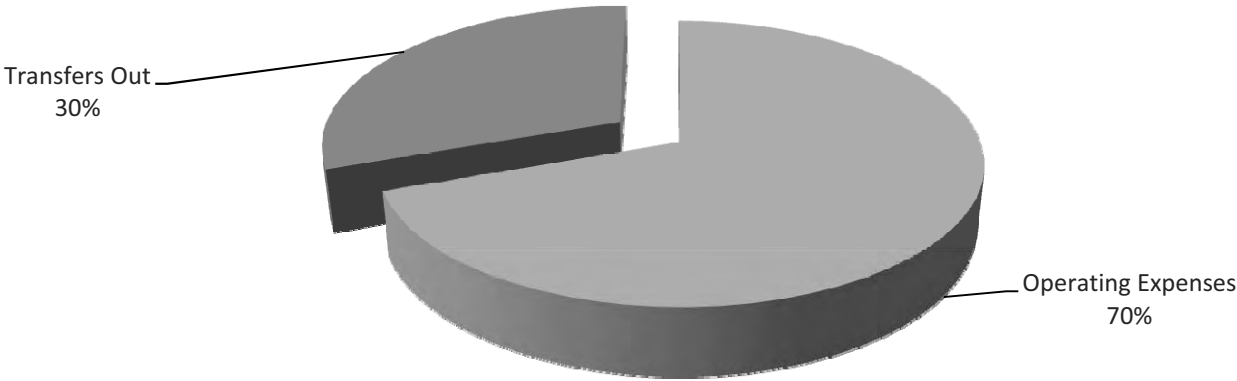
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
REGAL OAK SHORES UNT VIII**

COST CENTER SUMMARY - (9229):

TRENDS & ISSUES

The Regal Oak Shores - Unit VIII MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located in the vicinity of the Pine Island Road and Kings Highway. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the The Regal Oak Shores - Unit VIII subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs (non-ad valorem assessments). The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	0	0	8,195	8,195
Less 5% Statutory Reduction	0	0	0	-410	-410
Total Revenues:	\$0	\$0	\$0	\$7,785	\$7,785
Expenditures					
Operating Expenses	0	0	0	5,417	5,417
Transfers Out	0	0	0	2,368	2,368
Total Expenditures:	\$0	\$0	\$0	\$7,785	\$7,785

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
HILLIARD PLACE

HILLIARD PLACE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

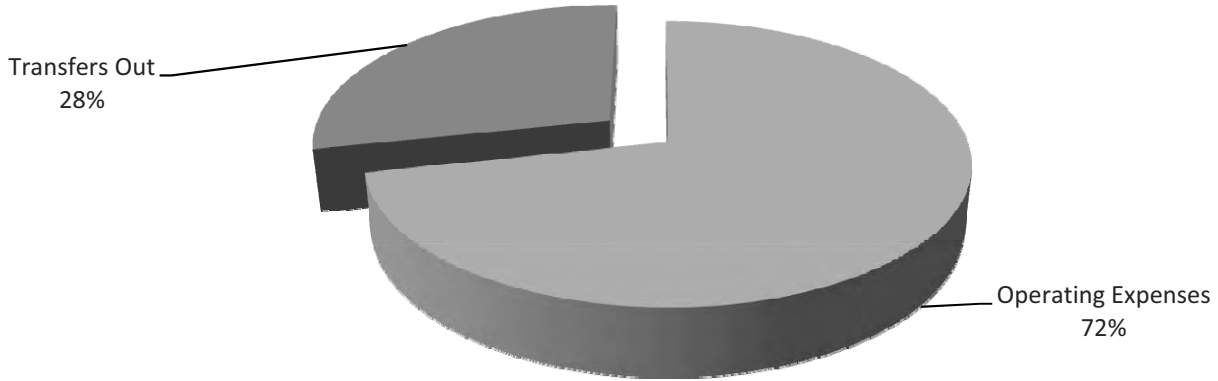
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

TRENDS & ISSUES

The Hilliard Place MSBU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Hilliard Place subdivision. In FY11, this MSBU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Hilliard Place subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,061	3,061
Less 5% Statutory Reduction	0	0	0	-153	-153
Total Revenues:	\$0	\$0	\$0	\$2,908	\$2,908
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,084	2,084
Transfers Out	0	0	0	824	824
Total Expenditures:	\$0	\$0	\$0	\$2,908	\$2,908

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
EAGLE TRACE

EAGLE TRACE MSBU
Programs & Services:

Mowing

Acquatic Weed Control

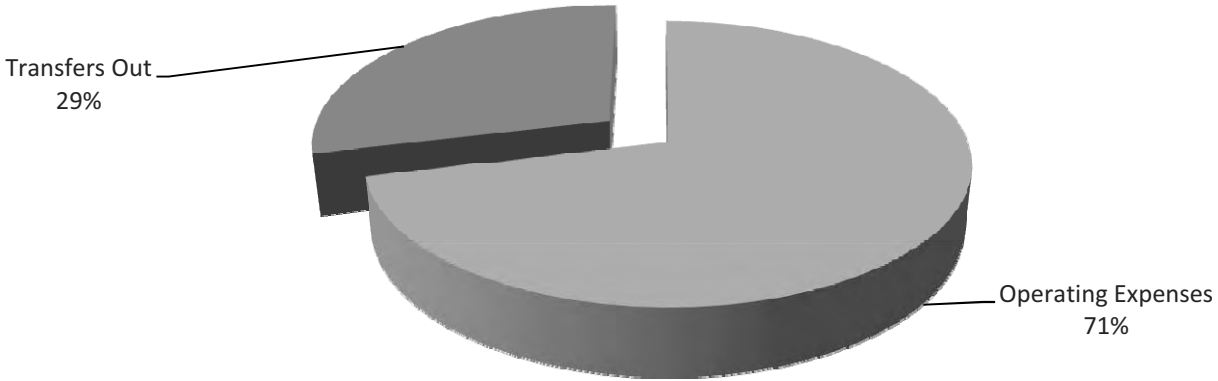
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
EAGLE TRACE MSBU**

COST CENTER SUMMARY - (9247):

TRENDS & ISSUES

The Eagle Trace MSBU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and fire hydrants within the Eagle Trace subdivision. In FY11, the subdivision pond maintenance provided by this MSBU was realigned under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of subdivision ponds within the Eagle Trace subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU. At the request of the Eagle Trace HOA, street lighting services are being provided by the HOA.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	5,850	5,850
Less 5% Statutory Reduction	0	0	0	-292	-292
Total Revenues:	\$0	\$0	\$0	\$5,558	\$5,558
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,958	3,958
Transfers Out	0	0	0	1,600	1,600
Total Expenditures:	\$0	\$0	\$0	\$5,558	\$5,558

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
ADRIANE PARK

ADRIANE PARK MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

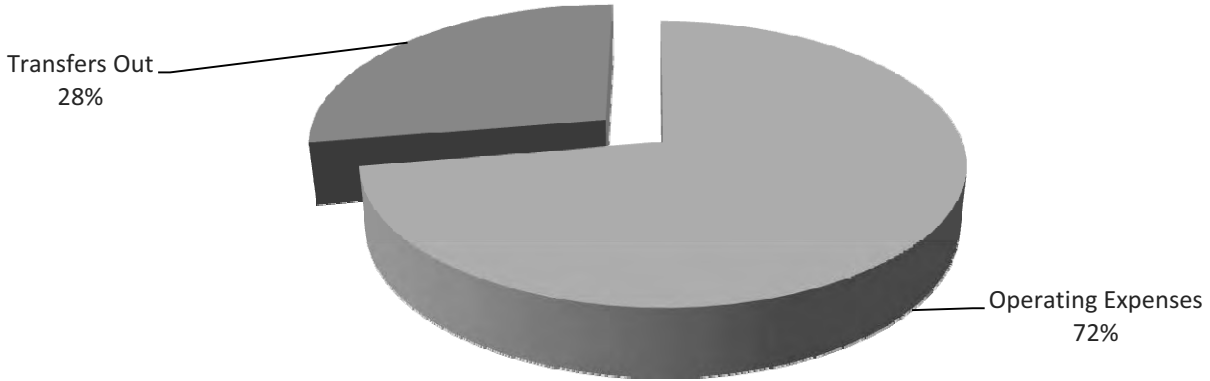
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

TRENDS & ISSUES

The Adriane Park MSBU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Adriane Park subdivision. In FY11, this MSBU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Adriane Park subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,399	4,399
Less 5% Statutory Reduction	0	0	0	-220	-220
Total Revenues:	\$0	\$0	\$0	\$4,179	\$4,179
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,025	3,025
Transfers Out	0	0	0	1,154	1,154
Total Expenditures:	\$0	\$0	\$0	\$4,179	\$4,179

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
COUNTRY CROSSING

COUNTRY CROSSING MSBU
Programs & Services:

Mowing

Acquatic Weed Control

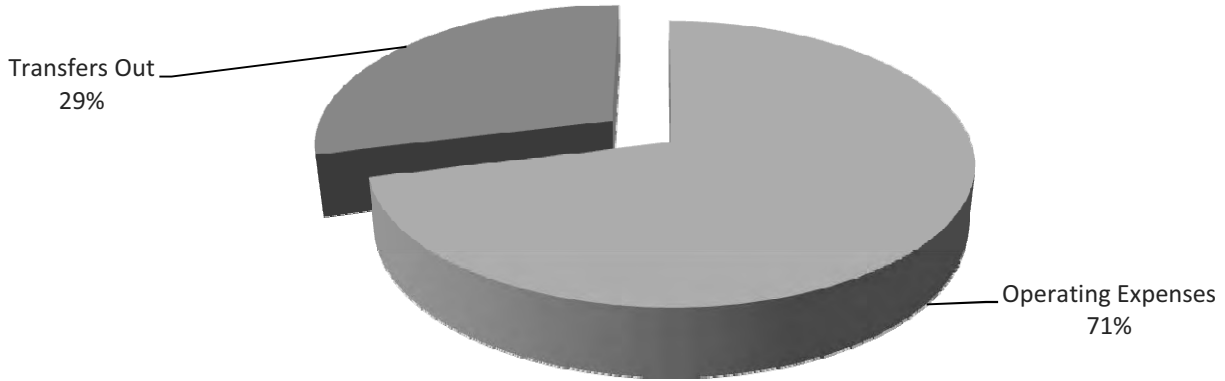
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

TRENDS & ISSUES

The Country Crossing MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Country Crossing subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Country Crossing subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,176	4,176
Less 5% Statutory Reduction	0	0	0	-209	-209
Total Revenues:	\$0	\$0	\$0	\$3,967	\$3,967
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,822	2,822
Transfers Out	0	0	0	1,145	1,145
Total Expenditures:	\$0	\$0	\$0	\$3,967	\$3,967

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
COUNTRY GREEN

COUNTRY GREEN MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

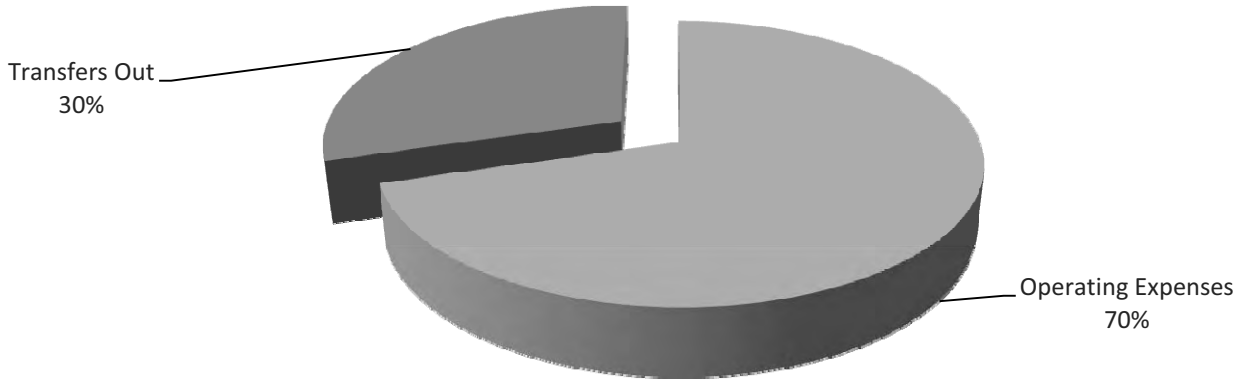
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
COUNTRY GREEN**

COST CENTER SUMMARY - (9255):

TRENDS & ISSUES

The Country Green MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Country Green subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Country Green subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	9,462	9,462
Less 5% Statutory Reduction	0	0	0	-473	-473
Total Revenues:	\$0	\$0	\$0	\$8,989	\$8,989
<u>Expenditures</u>					
Operating Expenses	0	0	0	6,334	6,334
Transfers Out	0	0	0	2,655	2,655
Total Expenditures:	\$0	\$0	\$0	\$8,989	\$8,989

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
HAMILTON'S RESERVE

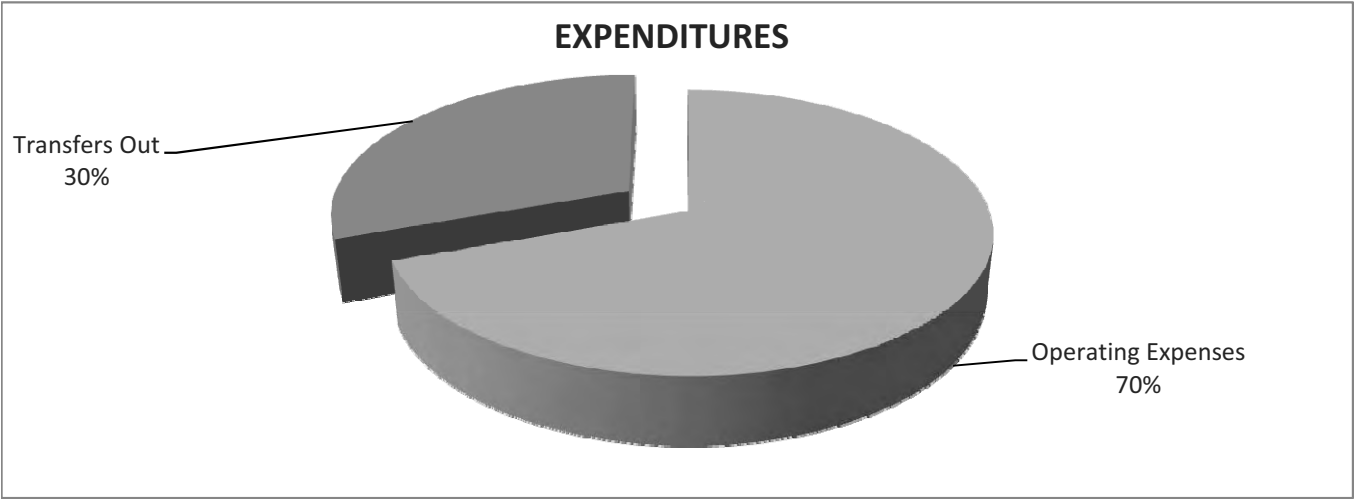
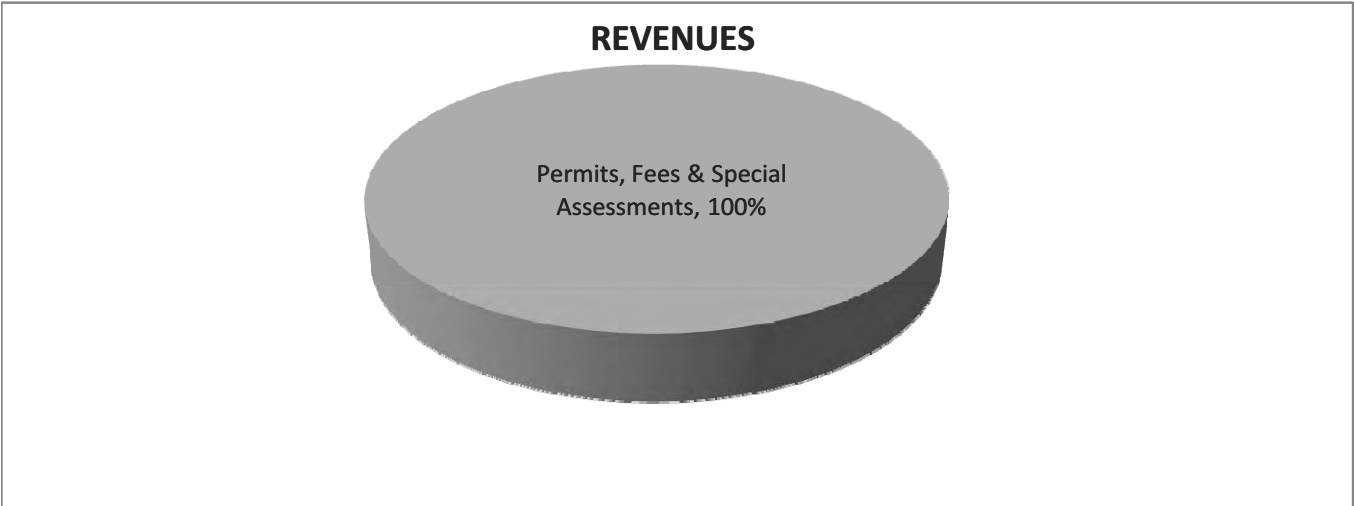
HAMILTON'S RESERVE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

Structure Repair

Ground Repair



**FUND 128-SUBDIVISION PONDS MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

TRENDS & ISSUES

The Hamilton's Reserve MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Hamilton's Reserve subdivision. In FY 11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Hamilton's Reserve subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,955	4,955
Less 5% Statutory Reduction	0	0	0	-248	-248
Total Revenues:	\$0	\$0	\$0	\$4,707	\$4,707
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,272	3,272
Transfers Out	0	0	0	1,435	1,435
Total Expenditures:	\$0	\$0	\$0	\$4,707	\$4,707

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
HYDE PARK

HYDE PARK MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

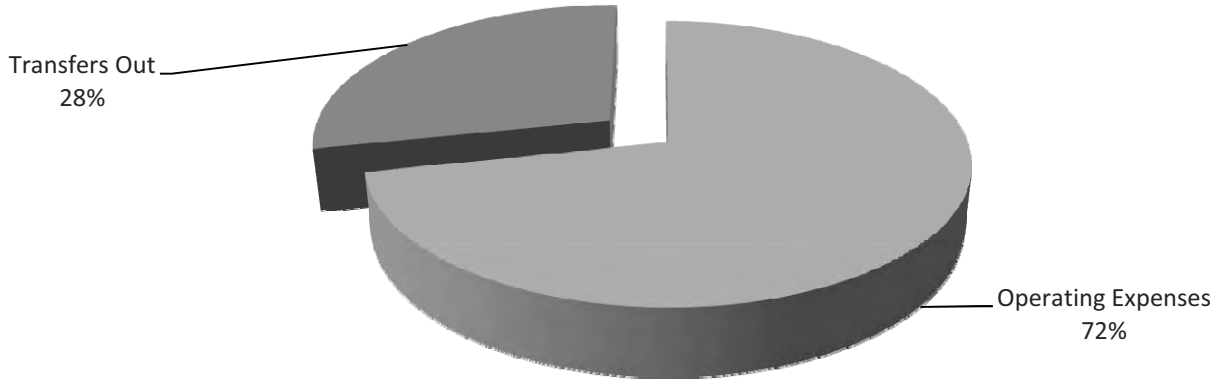
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

TRENDS & ISSUES

The Hyde Park MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Hyde Park subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Hyde Park subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	0	0	2,559	2,559
Less 5% Statutory Reduction	0	0	0	-128	-128
Total Revenues:	\$0	\$0	\$0	\$2,431	\$2,431
Expenditures					
Operating Expenses	0	0	0	1,743	1,743
Transfers Out	0	0	0	688	688
Total Expenditures:	\$0	\$0	\$0	\$2,431	\$2,431

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
I-HOP

I-HOP MSBU
Programs & Services:

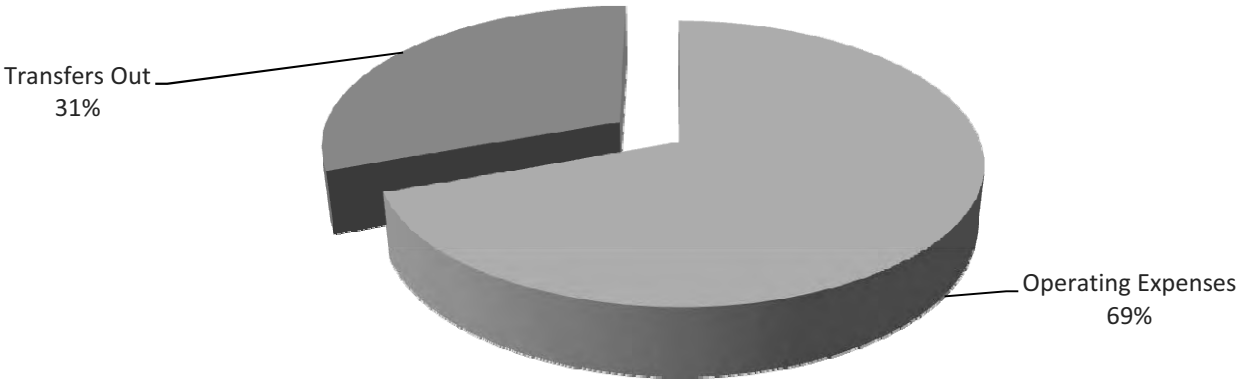
Mowing

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
I-HOP**

COST CENTER SUMMARY - (9258):

TRENDS & ISSUES

The IHOP MSTU was established for the purpose of funding the maintenance of the storm water drainage system on the commercial property that was formerly an IHOP restaurant. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the IHOP commercial property was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	1,825	1,825
Less 5% Statutory Reduction	0	0	0	-91	-91
Total Revenues:	\$0	\$0	\$0	\$1,734	\$1,734
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,204	1,204
Transfers Out	0	0	0	530	530
Total Expenditures:	\$0	\$0	\$0	\$1,734	\$1,734

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
MORELAND ESTATE

MORELAND ESTATE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

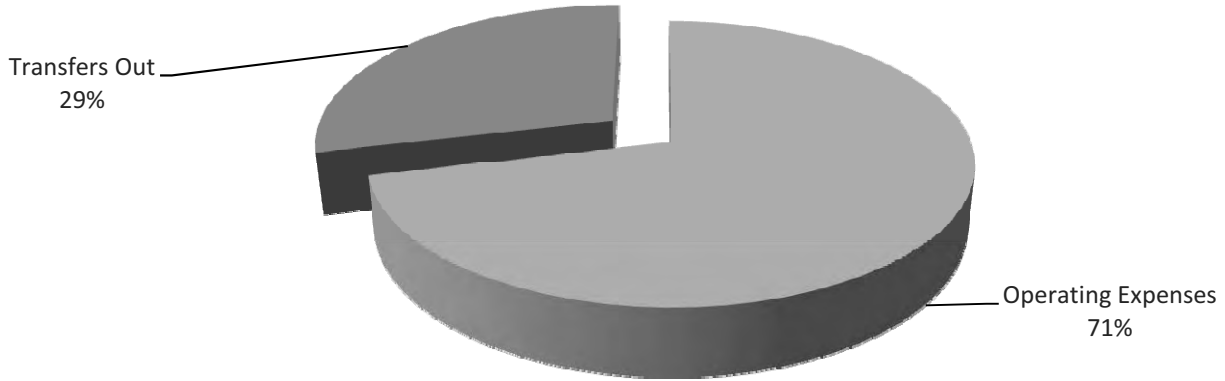
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
MORELAND ESTATE**

COST CENTER SUMMARY - (9260):

TRENDS & ISSUES

The Moreland Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Moreland Estates subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Moreland Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,405	4,405
Less 5% Statutory Reduction	0	0	0	-220	-220
Total Revenues:	\$0	\$0	\$0	\$4,185	\$4,185
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,985	2,985
Transfers Out	0	0	0	1,200	1,200
Total Expenditures:	\$0	\$0	\$0	\$4,185	\$4,185

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
NARCOOSSEE

NARCOOSSEE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

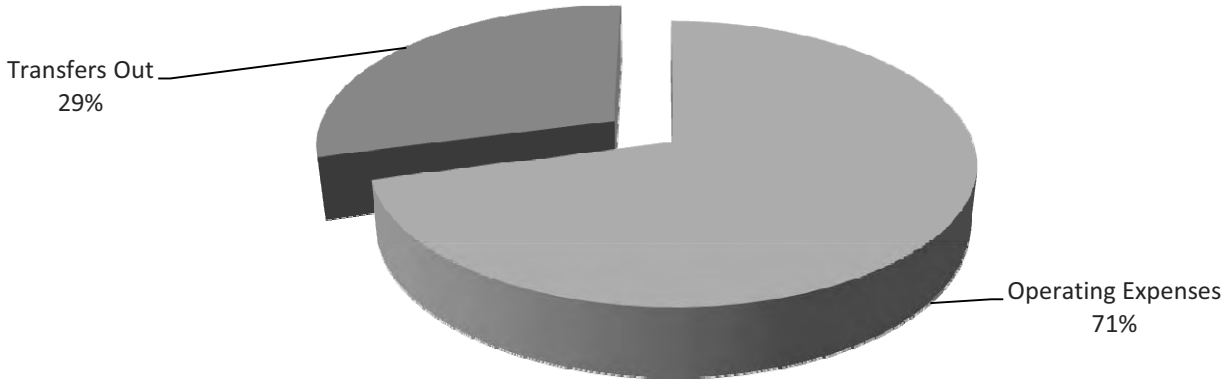
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
NARCOOSSEE**

COST CENTER SUMMARY - (9261):

TRENDS & ISSUES

The Narcoossee Half Acres MSTU was established for the purpose of funding the maintenance of the storm water drainage systems within the Narcoossee Half Acres subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Narcoossee Half Acres subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,653	3,653
Less 5% Statutory Reduction	0	0	0	-183	-183
Total Revenues:	\$0	\$0	\$0	\$3,470	\$3,470
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,459	2,459
Transfers Out	0	0	0	1,011	1,011
Total Expenditures:	\$0	\$0	\$0	\$3,470	\$3,470

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
NEPTUNE SHORES

NEPTUNE SHORES MSBU
Programs & Services:

Mowing

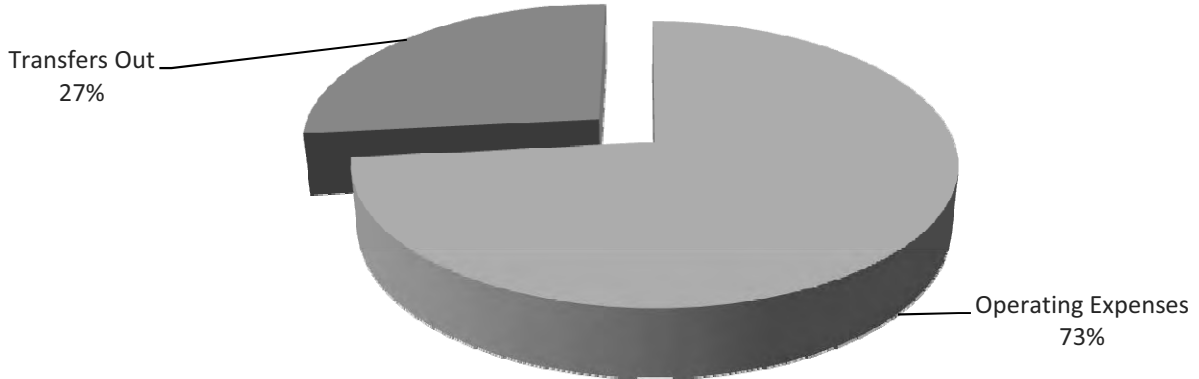
Ground Repair

Structure Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

TRENDS & ISSUES

The Neptune Shores MSTU was established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Neptune Shores subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Neptune Shores subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,106	3,106
Less 5% Statutory Reduction	0	0	0	-155	-155
Total Revenues:	\$0	\$0	\$0	\$2,951	\$2,951
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,165	2,165
Transfers Out	0	0	0	786	786
Total Expenditures:	\$0	\$0	\$0	\$2,951	\$2,951

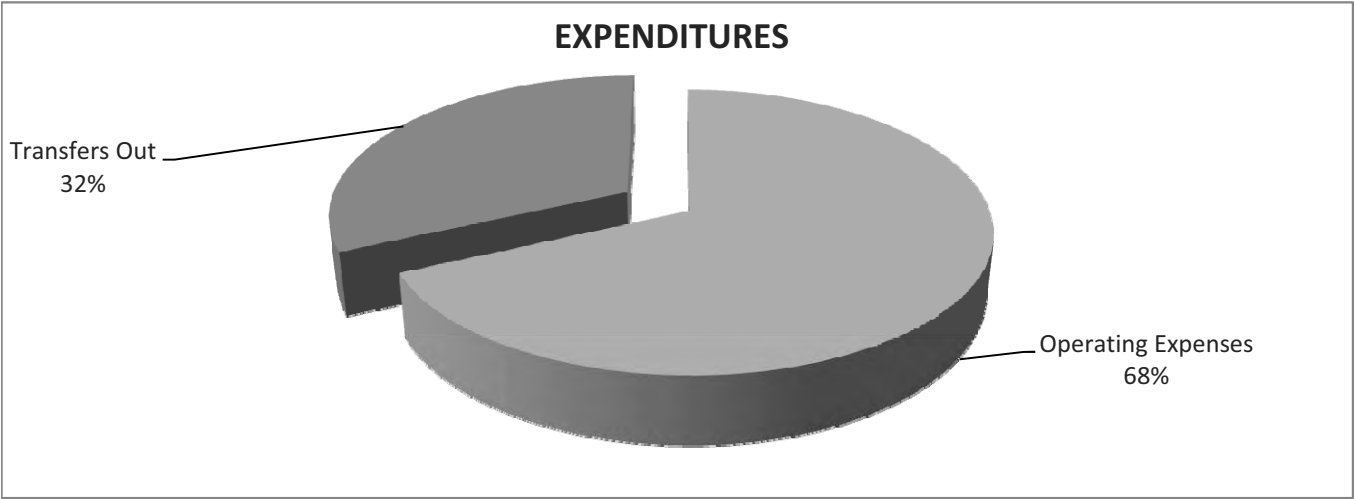
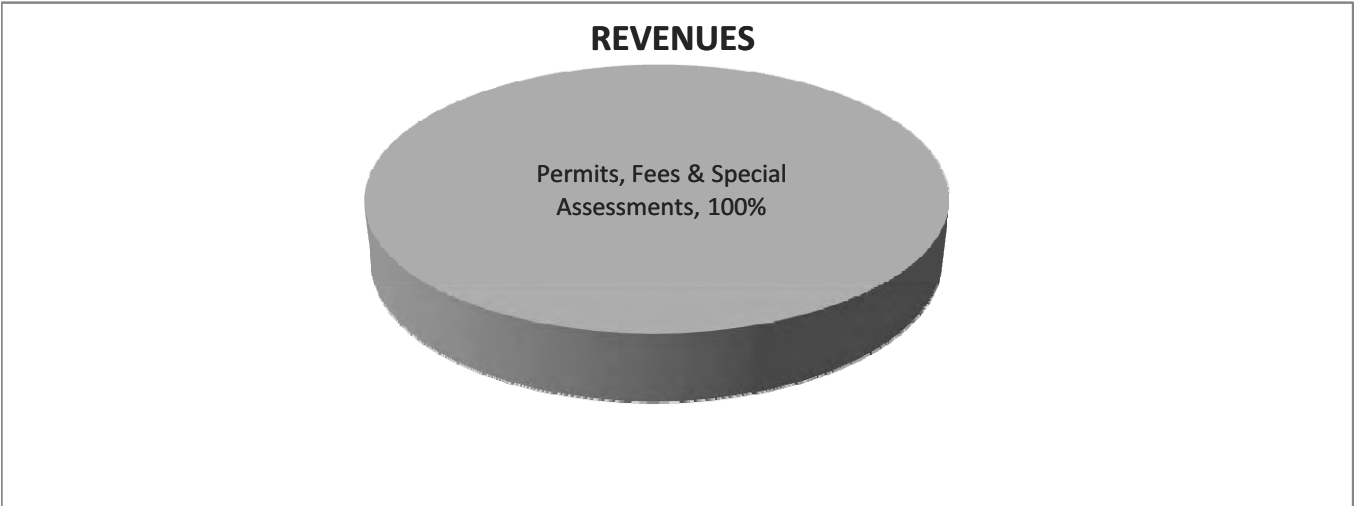
FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
OAK POINTE

OAK POINTE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

Structure Repair



**FUND 128-SUBDIVISION PONDS MSBU
OAK POINTE**

COST CENTER SUMMARY - (9263):

TRENDS & ISSUES

The Oak Pointe MSTU was established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Oak Pointe subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Oak Pointe subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,758	2,758
Less 5% Statutory Reduction	0	0	0	-138	-138
Total Revenues:	\$0	\$0	\$0	\$2,620	\$2,620
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,785	1,785
Transfers Out	0	0	0	835	835
Total Expenditures:	\$0	\$0	\$0	\$2,620	\$2,620

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
PEBBLE POINT

PEBBLE POINT MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

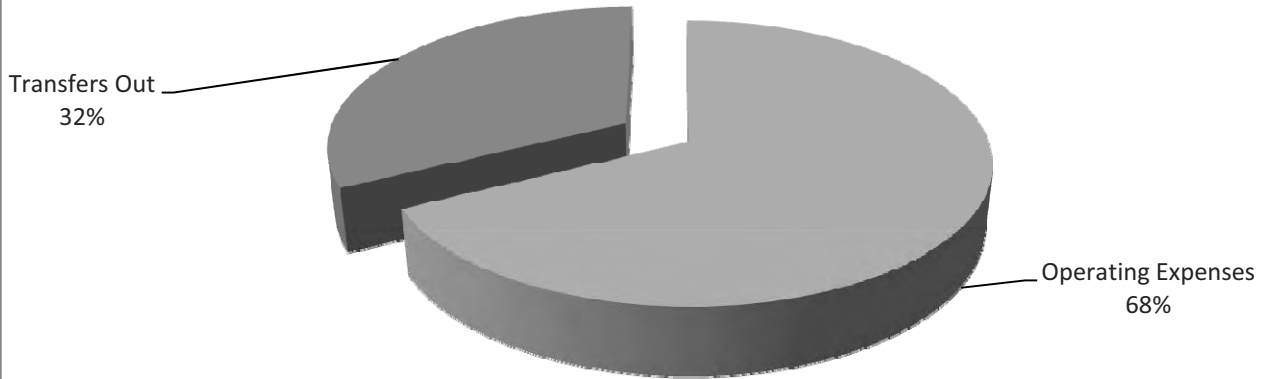
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
PEBBLE POINTE**

COST CENTER SUMMARY - (9264):

TRENDS & ISSUES

The Pebble Pointe MSTU was established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Pebble Pointe subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Pebble Pointe subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	26,325	26,325
Less 5% Statutory Reduction	0	0	0	-1,316	-1,316
Total Revenues:	\$0	\$0	\$0	\$25,009	\$25,009
<u>Expenditures</u>					
Operating Expenses	0	0	0	16,905	16,905
Transfers Out	0	0	0	8,104	8,104
Total Expenditures:	\$0	\$0	\$0	\$25,009	\$25,009

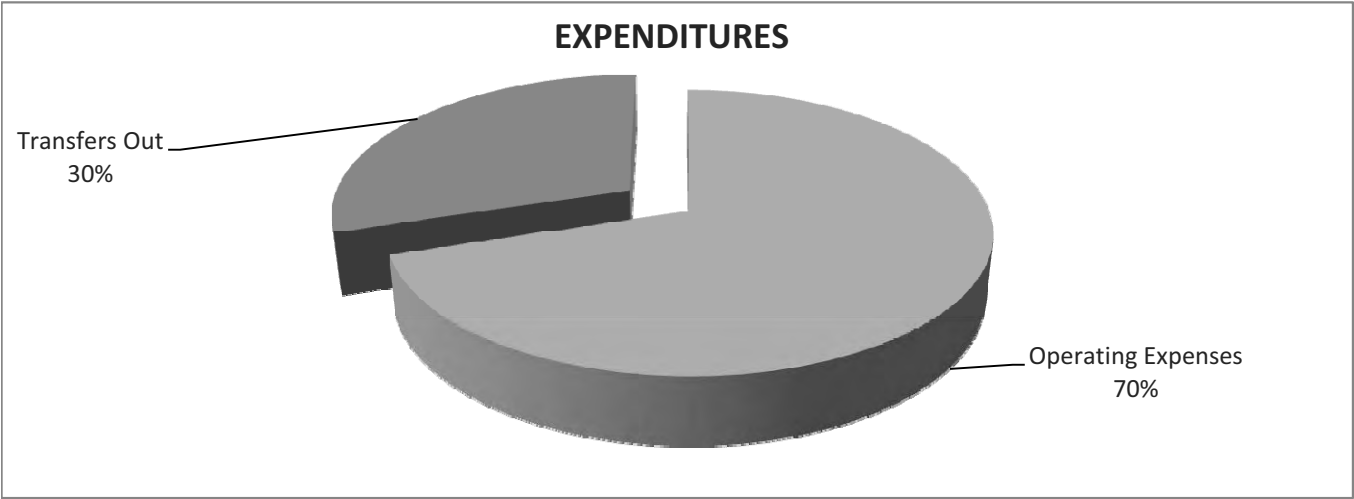
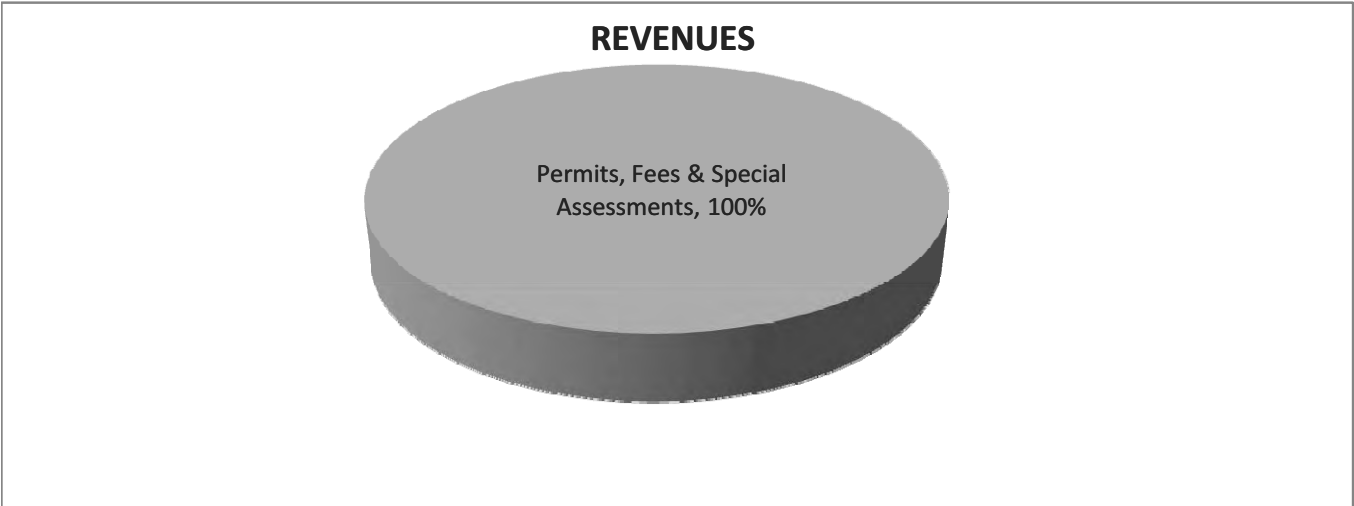
FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
PLEASANT HILL LAKES

PLEASANT HILL LAKES MSBU
Programs & Services:

Mowing

Ground Repair

Structure Repair



**FUND 128-SUBDIVISION PONDS MSBU
PLEASANT HILL LAKES**

COST CENTER SUMMARY - (9265):

TRENDS & ISSUES

The Pleasant Hill Lakes MSTU was established for the purpose of funding the maintenance of the storm water drainage systems within the Pleasant Hill Lakes subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Pleasant Hills Lakes subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,178	4,178
Less 5% Statutory Reduction	0	0	0	-209	-209
Total Revenues:	\$0	\$0	\$0	\$3,969	\$3,969
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,786	2,786
Transfers Out	0	0	0	1,183	1,183
Total Expenditures:	\$0	\$0	\$0	\$3,969	\$3,969

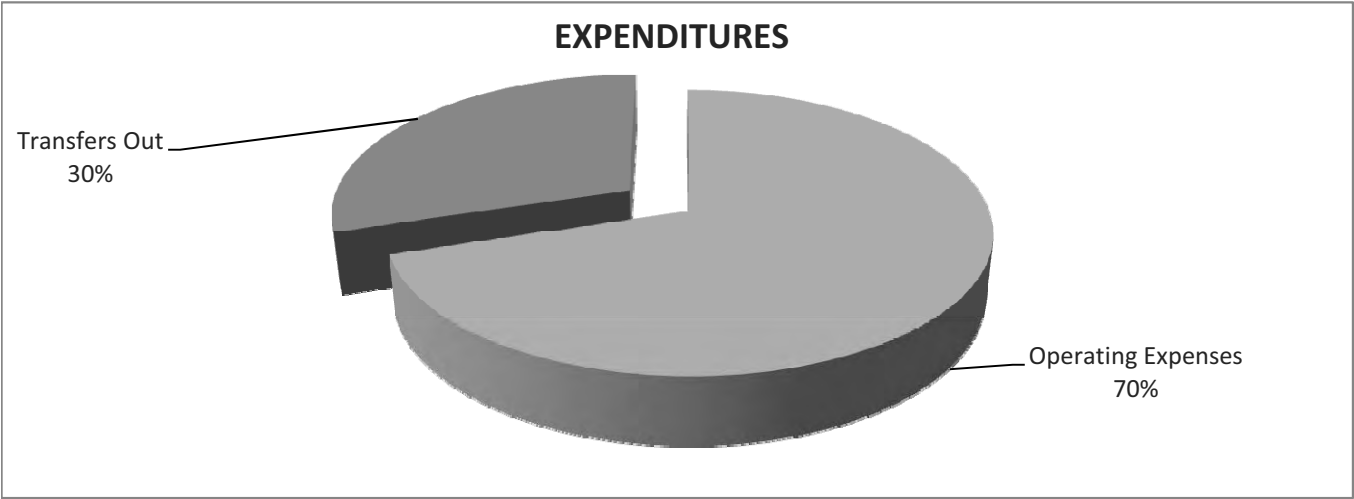
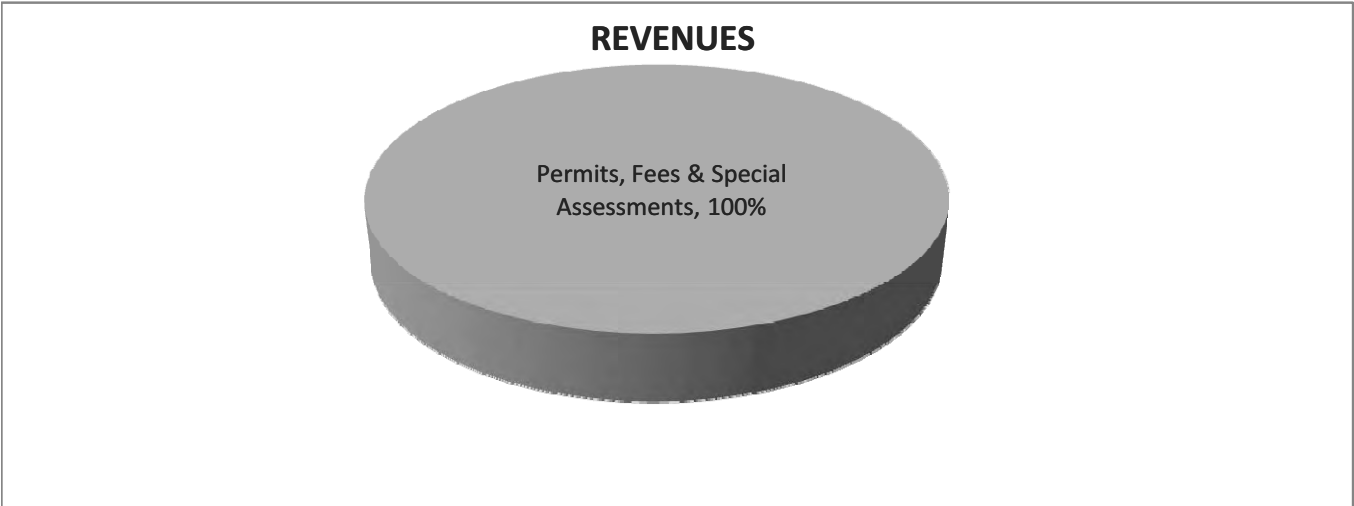
FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
STEEPLECHASE

STEEPLECHASE MSBU
Programs & Services:

Mowing

Ground Repair

Structure Repair



**FUND 128-SUBDIVISION PONDS MSBU
STEEPLECHASE**

COST CENTER SUMMARY - (9267):

TRENDS & ISSUES

The Steeplechase MSTU was established for the purpose of funding the maintenance of the storm water drainage systems within the Steeplechase subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Steeplechase subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	5,580	5,580
Less 5% Statutory Reduction	0	0	0	-279	-279
Total Revenues:	\$0	\$0	\$0	\$5,301	\$5,301
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,723	3,723
Transfers Out	0	0	0	1,578	1,578
Total Expenditures:	\$0	\$0	\$0	\$5,301	\$5,301

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
SYLVAN LAKE

SYLVAN LAKE MSBU
Programs & Services:

Mowing

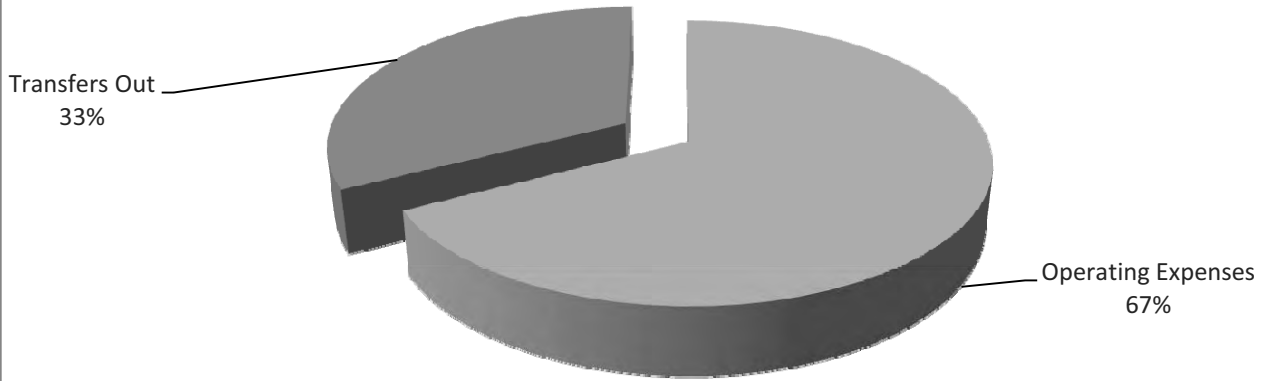
Ground Repair

Structure Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
SYLVAN LAKE MSBU**

COST CENTER SUMMARY - (9270):

TRENDS & ISSUES

The Sylvan Lake MSBU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Sylvan Lake Estates subdivision. In FY11, this MSBU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Sylvan Lake subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	5,234	5,234
Less 5% Statutory Reduction	0	0	0	-262	-262
Total Revenues:	\$0	\$0	\$0	\$4,972	\$4,972
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,352	3,352
Transfers Out	0	0	0	1,620	1,620
Total Expenditures:	\$0	\$0	\$0	\$4,972	\$4,972

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
WINWARD CAY

WINWARD CAY MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

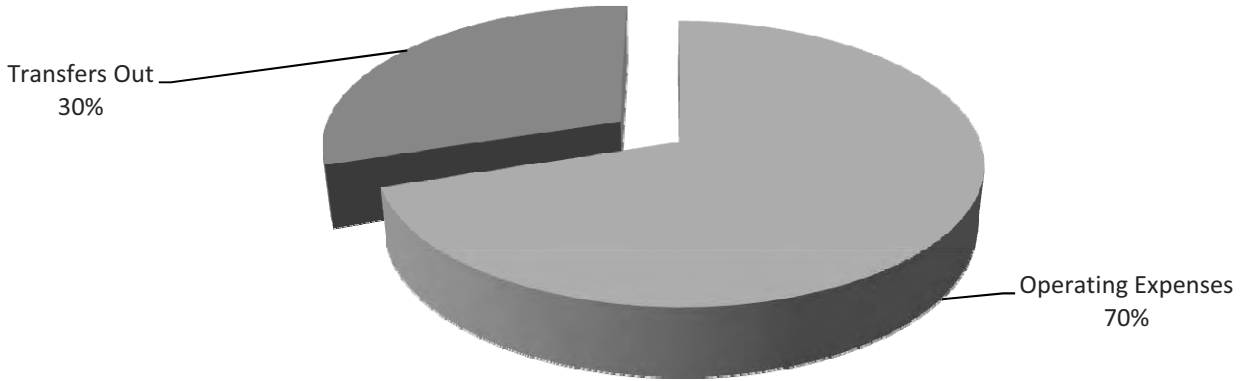
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
WINWARD CAY**

COST CENTER SUMMARY - (9274):

TRENDS & ISSUES

The Windward Cay MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within Windward Cay subdivision. In FY11, the subdivision pond maintenance provided by this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the street lighting and the subdivision ponds within the Windward Cay subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment). The cost of street lighting will continue to be funded through the MSTU (millage rate) and accounted for in Fund 152.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	8,781	8,781
Less 5% Statutory Reduction	0	0	0	-439	-439
Total Revenues:	\$0	\$0	\$0	\$8,342	\$8,342
<u>Expenditures</u>					
Operating Expenses	0	0	0	5,842	5,842
Transfers Out	0	0	0	2,500	2,500
Total Expenditures:	\$0	\$0	\$0	\$8,342	\$8,342

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
JOHNSON'S LANDING

JOHNSON'S LANDING MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

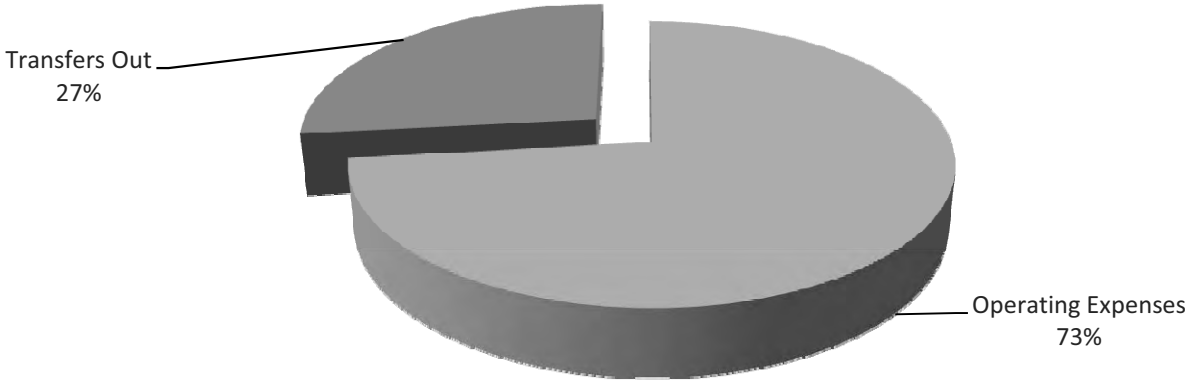
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
JOHNSON'S LANDING**

COST CENTER SUMMARY - (9276):

TRENDS & ISSUES

The Johnson's Landing MSTU was established for the purpose of funding the maintenance of storm water drainage systems within Johnson's Landing subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Johnson's Landing subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,330	2,330
Less 5% Statutory Reduction	0	0	0	-116	-116
Total Revenues:	\$0	\$0	\$0	\$2,214	\$2,214
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,623	1,623
Transfers Out	0	0	0	591	591
Total Expenditures:	\$0	\$0	\$0	\$2,214	\$2,214

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
MONICA TERRACE

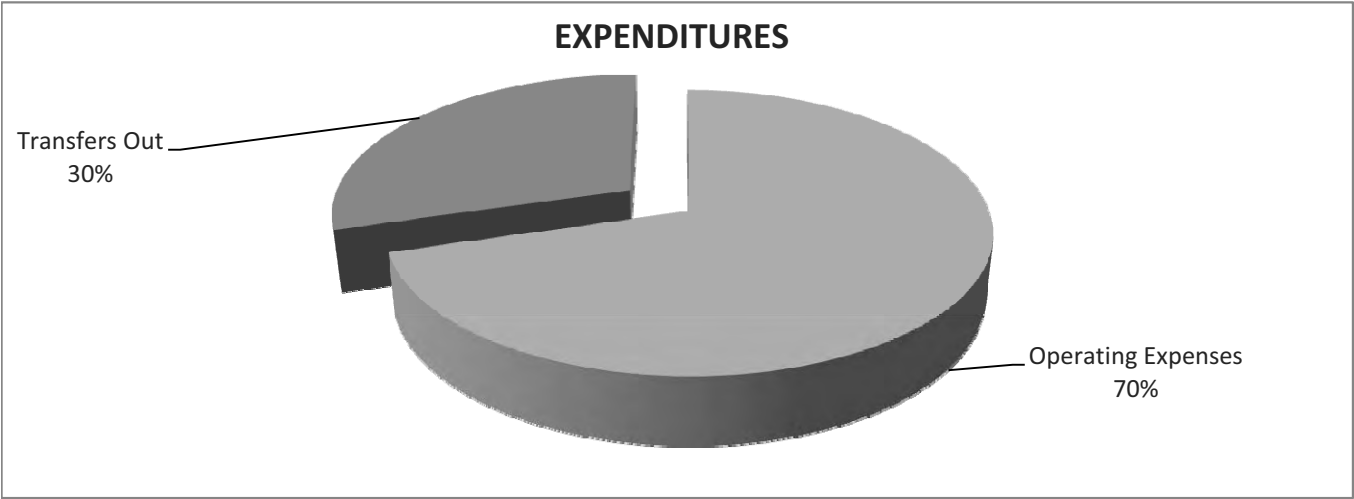
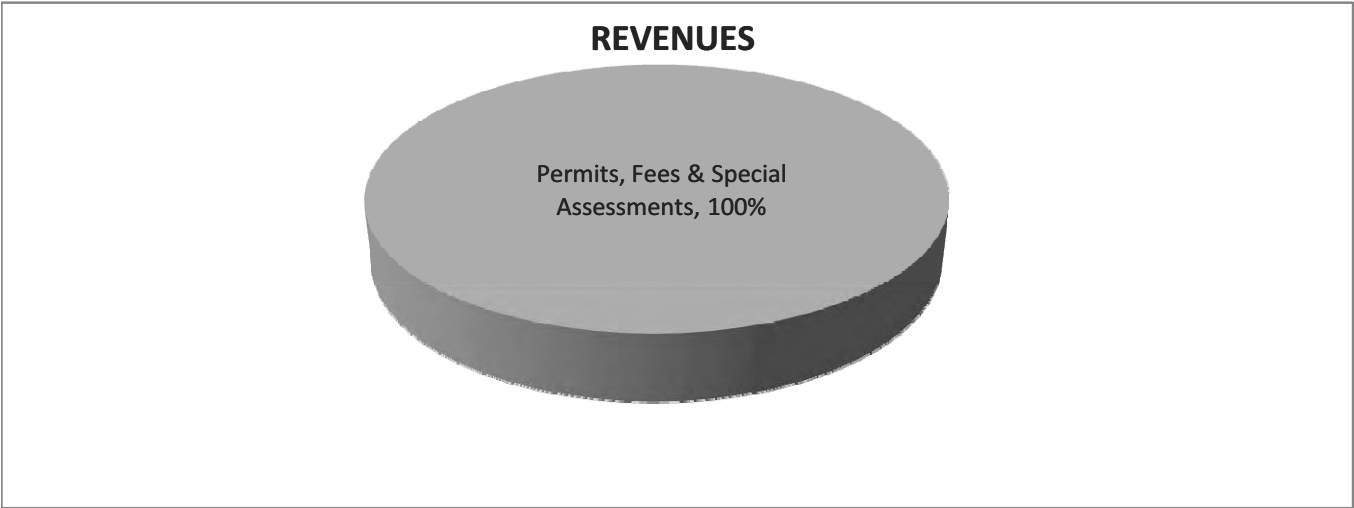
MONICA TERRACE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

Structure Repair

Ground Repair



**FUND 128-SUBDIVISION PONDS MSBU
MONICA TERRACE**

COST CENTER SUMMARY - (9277):

TRENDS & ISSUES

The Monica Terrace MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Monica Terrace subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Monica Terrace subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	6,623	6,623
Less 5% Statutory Reduction	0	0	0	-331	-331
Total Revenues:	\$0	\$0	\$0	\$6,292	\$6,292
<u>Expenditures</u>					
Operating Expenses	0	0	0	4,433	4,433
Transfers Out	0	0	0	1,859	1,859
Total Expenditures:	\$0	\$0	\$0	\$6,292	\$6,292

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
WINDMILL POINT

WINDMILL POINT MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

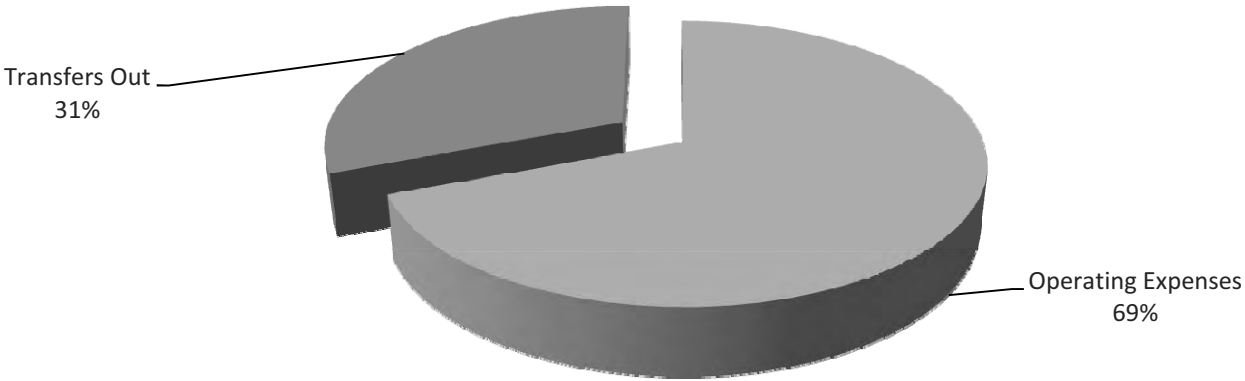
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
WINDMILL POINT**

COST CENTER SUMMARY - (9278):

TRENDS & ISSUES

The Windmill Point MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Windmill Point subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Windmill Point subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	34,958	34,958
Less 5% Statutory Reduction	0	0	0	-1,748	-1,748
Total Revenues:	\$0	\$0	\$0	\$33,210	\$33,210
<u>Expenditures</u>					
Operating Expenses	0	0	0	22,973	22,973
Transfers Out	0	0	0	10,237	10,237
Total Expenditures:	\$0	\$0	\$0	\$33,210	\$33,210

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
WHISPERING OAKS

WHISPERING OAKS MSBU
Programs & Services:

Mowing

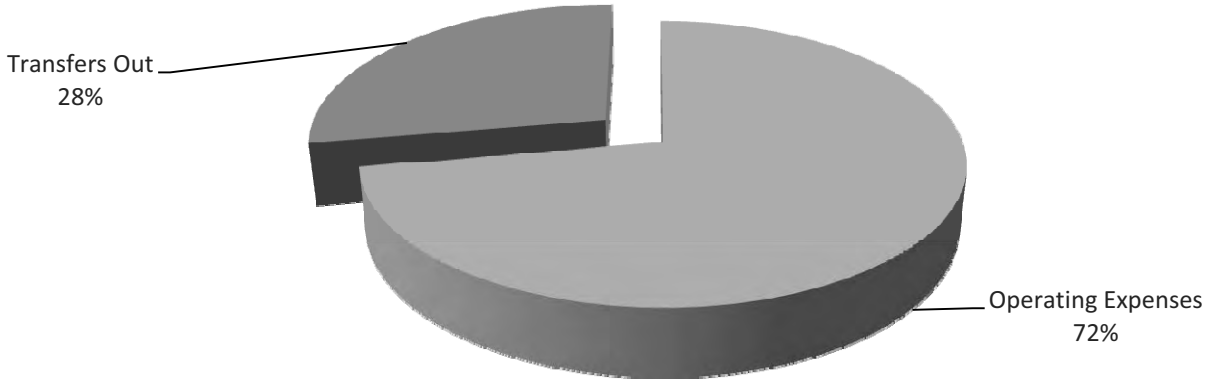
Ground Repair

Structure Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

TRENDS & ISSUES

The Whispering Oaks MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Whispering Oaks subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Whispering Oaks subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,686	2,686
Less 5% Statutory Reduction	0	0	0	-134	-134
Total Revenues:	\$0	\$0	\$0	\$2,552	\$2,552
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,845	1,845
Transfers Out	0	0	0	707	707
Total Expenditures:	\$0	\$0	\$0	\$2,552	\$2,552

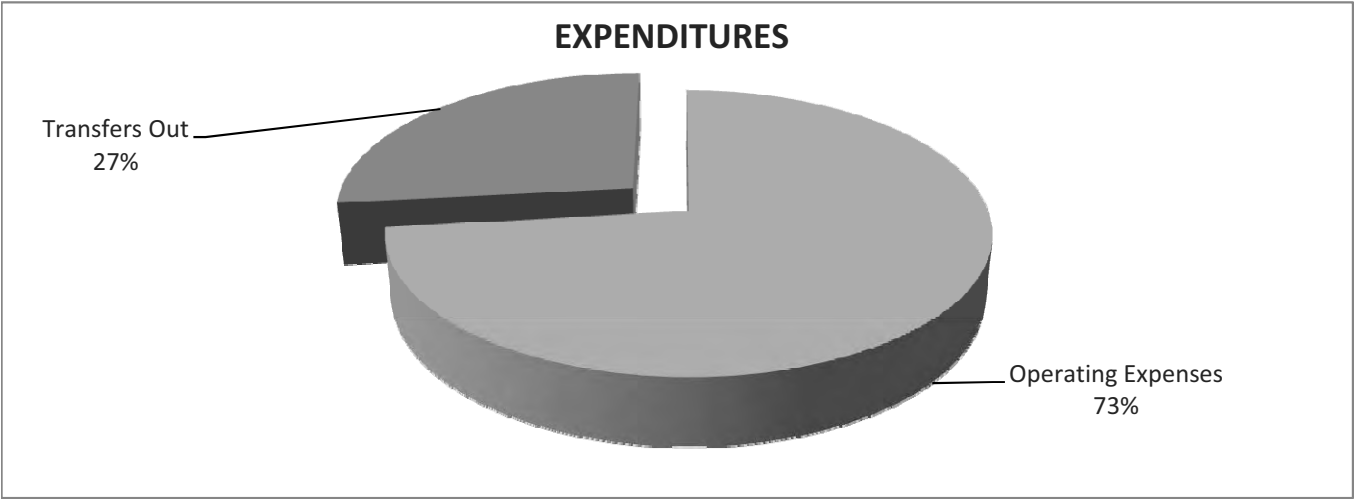
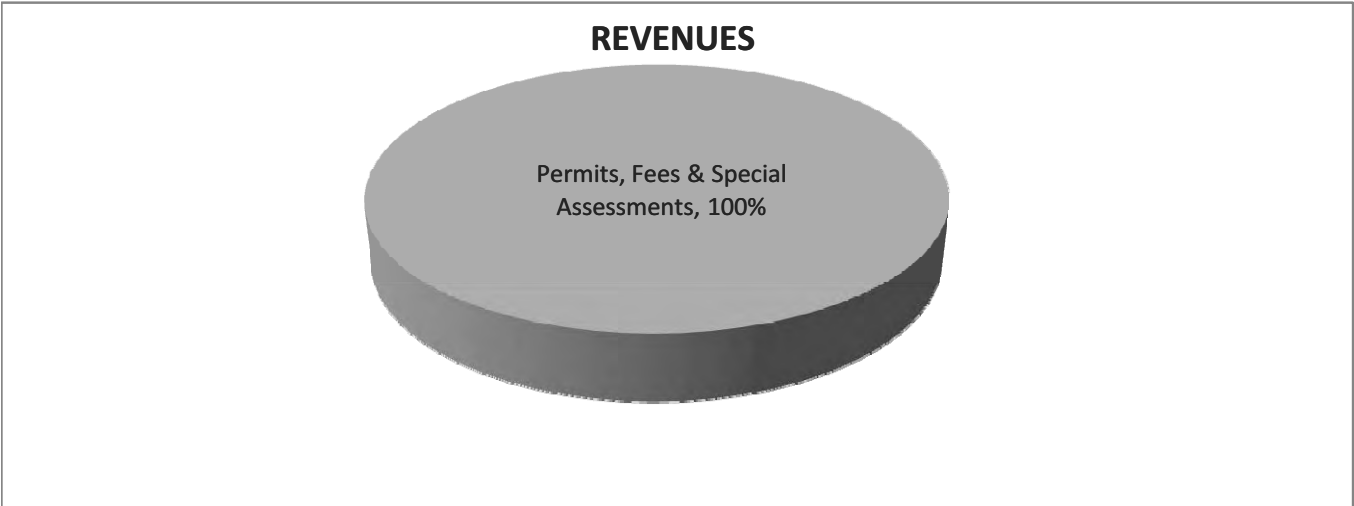
FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
BRIGHTON PLACE

BRIGHTON PLACE MSBU
Programs & Services:

Mowing

Ground Repair

Structure Repair



**FUND 128-SUBDIVISION PONDS MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

TRENDS & ISSUES

The Brighton Place MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Brighton Place subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Brighton Place subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,062	3,062
Less 5% Statutory Reduction	0	0	0	-153	-153
Total Revenues:	\$0	\$0	\$0	\$2,909	\$2,909
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,132	2,132
Transfers Out	0	0	0	777	777
Total Expenditures:	\$0	\$0	\$0	\$2,909	\$2,909

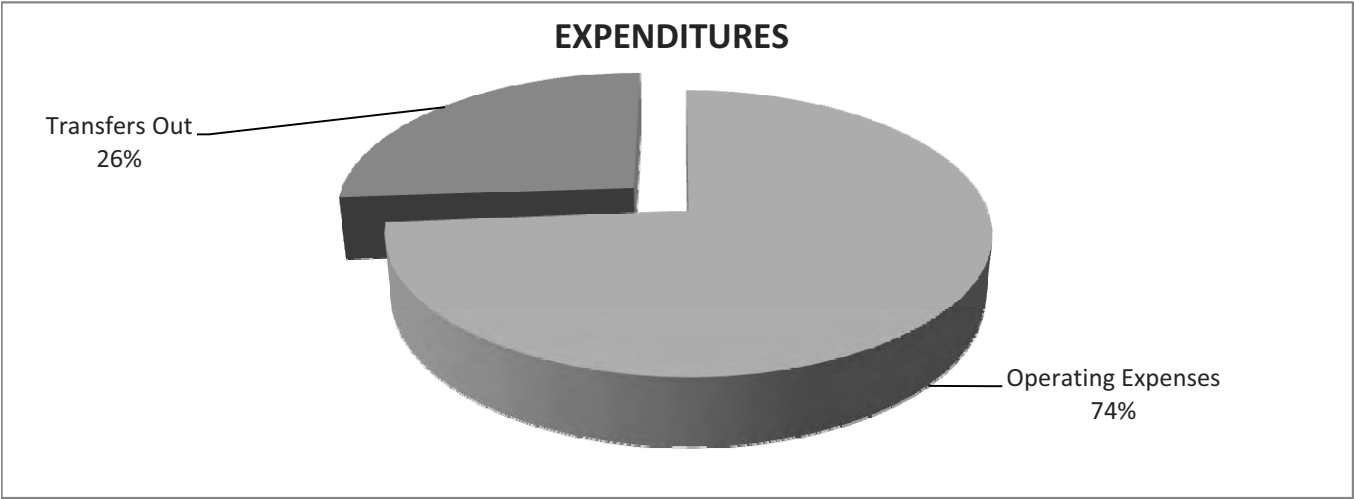
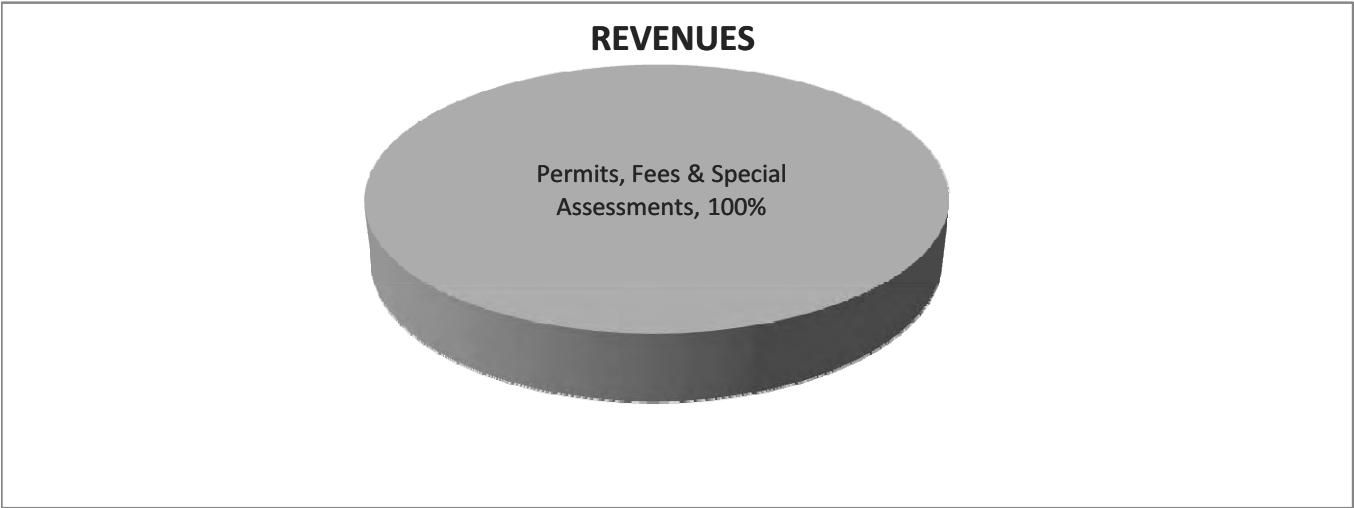
FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
PINE GROVE ESTATES

PINE GROVE ESTATES MSBU
Programs & Services:

Mowing

Ground Repair

Structure Repair



**FUND 128-SUBDIVISION PONDS MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

TRENDS & ISSUES

The Pine Grove Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Pine Grove Estates subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Pine Grove Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,246	2,246
Less 5% Statutory Reduction	0	0	0	-112	-112
Total Revenues:	\$0	\$0	\$0	\$2,134	\$2,134
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,577	1,577
Transfers Out	0	0	0	557	557
Total Expenditures:	\$0	\$0	\$0	\$2,134	\$2,134

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
SARATOGA PARK

SARATOGA PARK MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

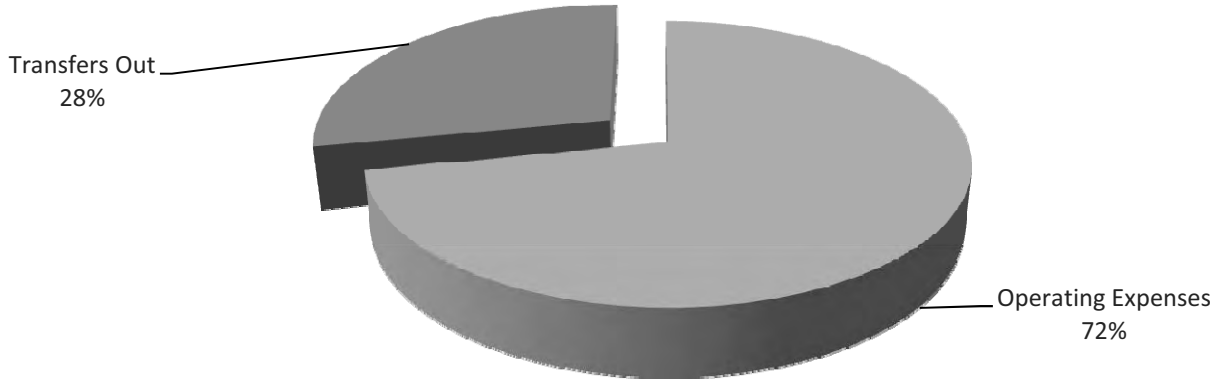
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
SARATOGA PARK**

COST CENTER SUMMARY - (9290):

TRENDS & ISSUES

The Saratoga Park MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Saratoga Park subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Saratoga Park subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	10,982	10,982
Less 5% Statutory Reduction	0	0	0	-549	-549
Total Revenues:	\$0	\$0	\$0	\$10,433	\$10,433
<u>Expenditures</u>					
Operating Expenses	0	0	0	7,503	7,503
Transfers Out	0	0	0	2,930	2,930
Total Expenditures:	\$0	\$0	\$0	\$10,433	\$10,433

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
LOST LAKE ESTATES

LOST LAKE ESTATES MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

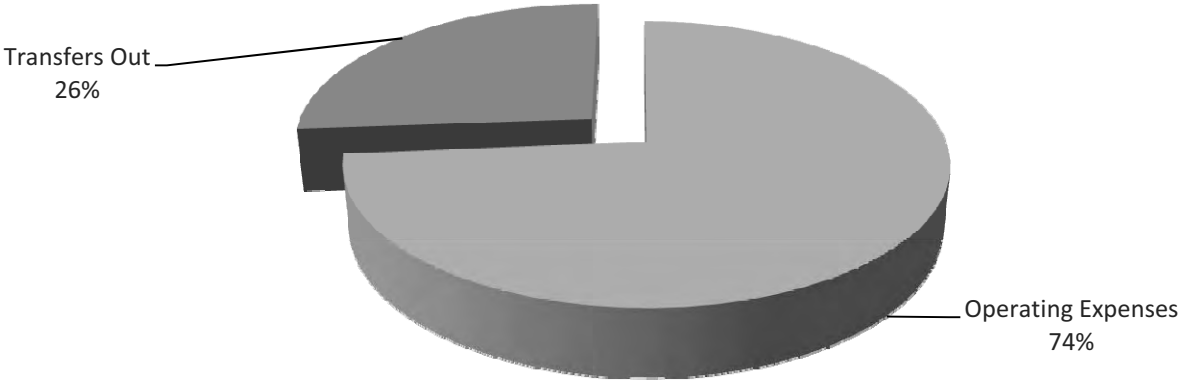
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
LOST LAKE ESTATES**

COST CENTER SUMMARY - (9292):

TRENDS & ISSUES

The Lost Lakes Estates MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Lost Lakes Estates subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Lost Lake Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,333	2,333
Less 5% Statutory Reduction	0	0	0	-117	-117
Total Revenues:	\$0	\$0	\$0	\$2,216	\$2,216
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,636	1,636
Transfers Out	0	0	0	580	580
Total Expenditures:	\$0	\$0	\$0	\$2,216	\$2,216

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
HUNTER'S RIDGE

HUNTER'S RIDGE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

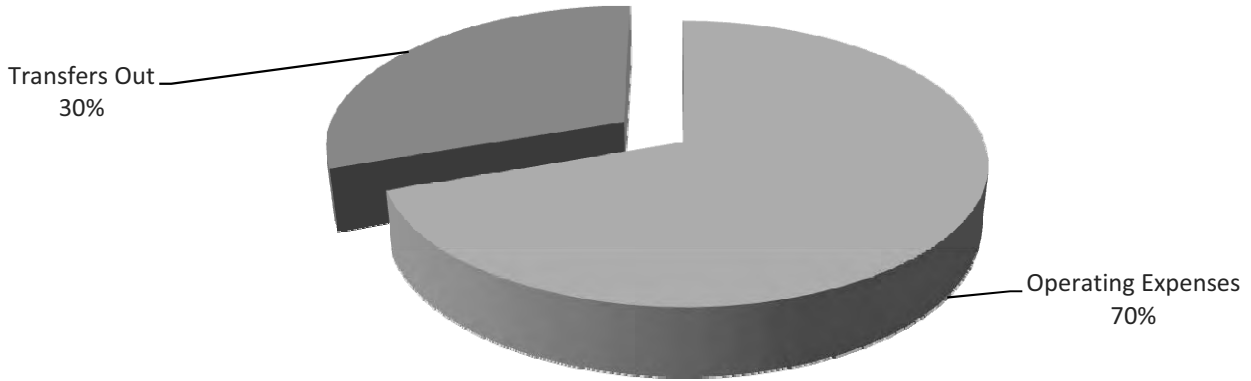
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
HUNTER'S RIDGE**

COST CENTER SUMMARY - (9293):

TRENDS & ISSUES

The Hunters Ridge MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Hunter's Ridge subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Hunters Ridge subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	7,632	7,632
Less 5% Statutory Reduction	0	0	0	-382	-382
Total Revenues:	\$0	\$0	\$0	\$7,250	\$7,250
<u>Expenditures</u>					
Operating Expenses	0	0	0	5,051	5,051
Transfers Out	0	0	0	2,199	2,199
Total Expenditures:	\$0	\$0	\$0	\$7,250	\$7,250

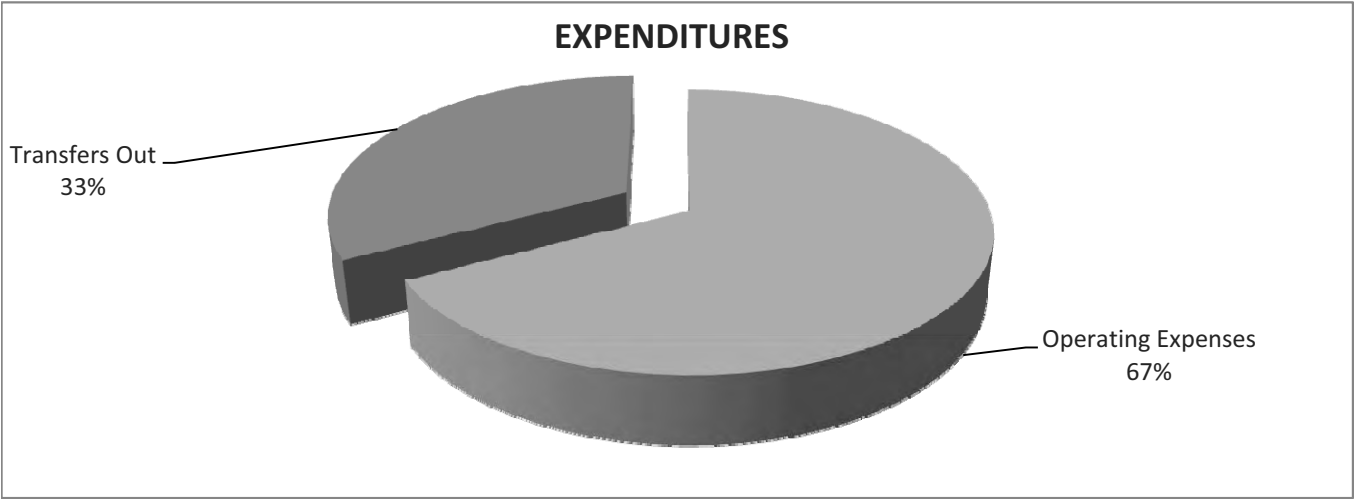
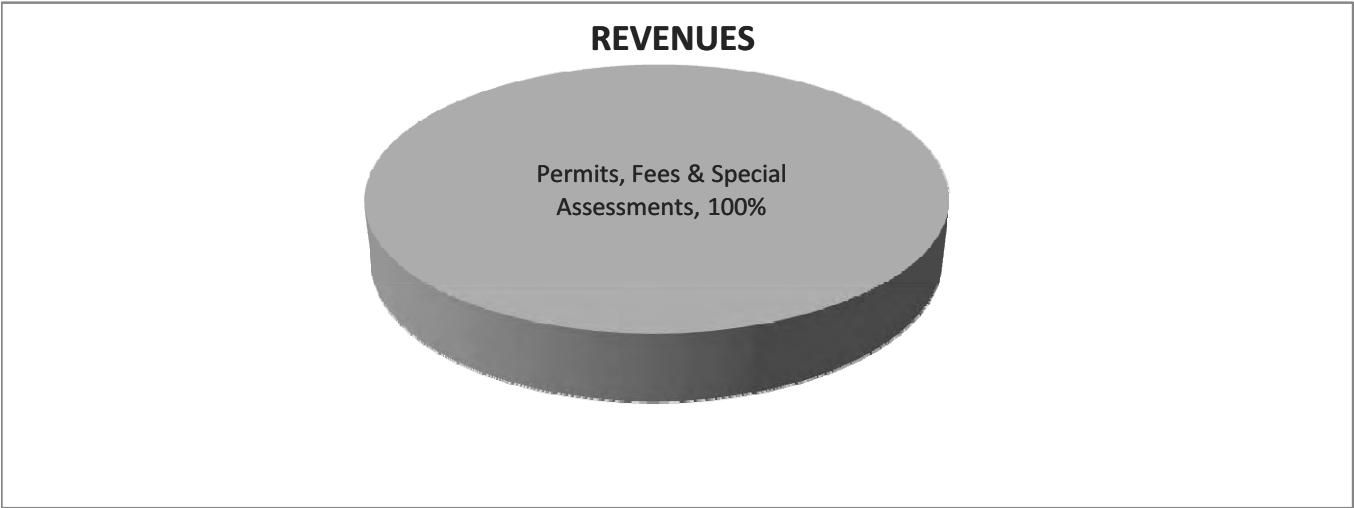
FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
ROLLING HILLS ESTATES

ROLLING HILLS ESTATES MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

Ground Repair



**FUND 128-SUBDIVISION PONDS MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

TRENDS & ISSUES

The Rolling Hills Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Rolling Hills Estates subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Rolling Hills Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	14,792	14,792
Less 5% Statutory Reduction	0	0	0	-740	-740
Total Revenues:	\$0	\$0	\$0	\$14,052	\$14,052
<u>Expenditures</u>					
Operating Expenses	0	0	0	9,453	9,453
Transfers Out	0	0	0	4,599	4,599
Total Expenditures:	\$0	\$0	\$0	\$14,052	\$14,052

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
FRYER OAKS

FRYER OAKS MSBU
Programs & Services:

Mowing

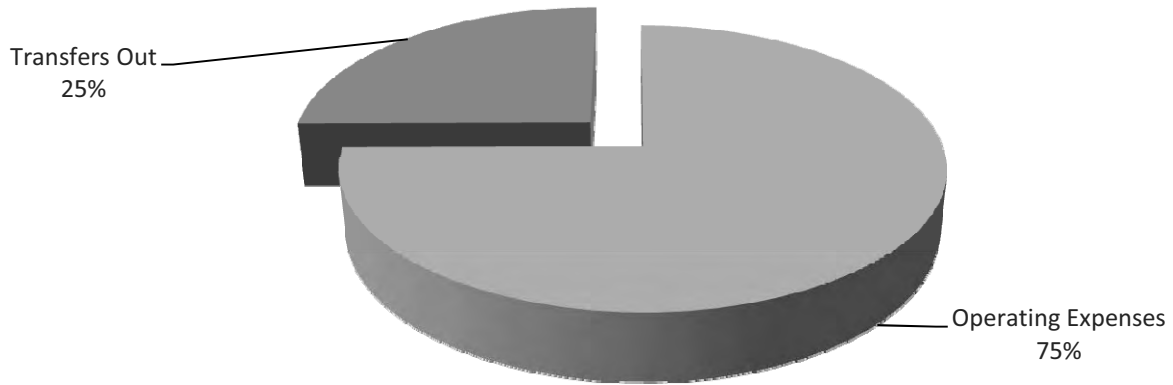
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
FRYERS OAK**

COST CENTER SUMMARY - (9300):

TRENDS & ISSUES

The Fryer Oaks MSTU was established for the purpose of funding the maintenance of the storm water drainage system within the Fryer Oaks subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Fryers Oak subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,028	2,028
Less 5% Statutory Reduction	0	0	0	-101	-101
Total Revenues:	\$0	\$0	\$0	\$1,927	\$1,927
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,443	1,443
Transfers Out	0	0	0	484	484
Total Expenditures:	\$0	\$0	\$0	\$1,927	\$1,927

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
HICKORY HOLLOW

HICKORY HOLLOW MSBU
Programs & Services:

Mowing

Acquatic Weed Control

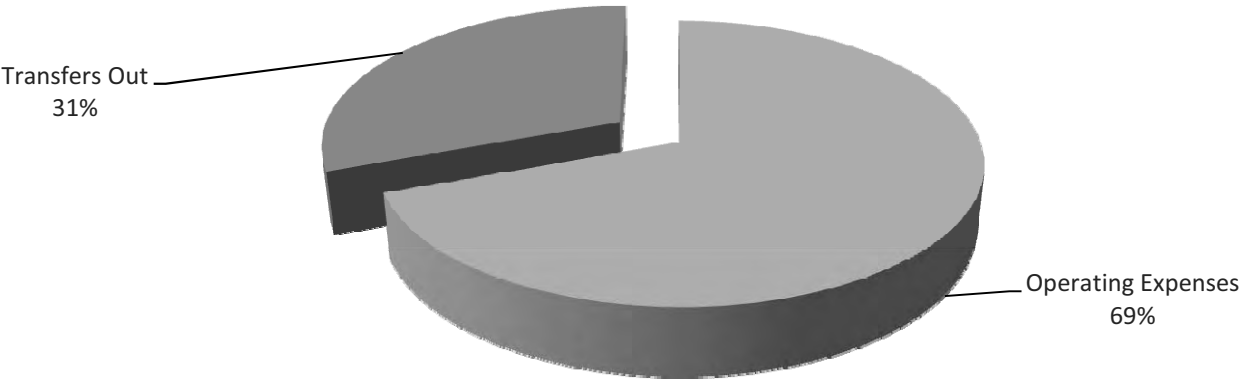
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
HICKORY HOLLOW**

COST CENTER SUMMARY - (9302):

TRENDS & ISSUES

The Hickory Hollow MSTU was established for the purpose of funding street lighting and maintenance of the storm water drainage system within the Hickory Hollow subdivision. In FY11, the subdivision pond maintenance provided by this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R). Street lighting services have never been funded through the MSTU.

REVENUES

In FY10, the maintenance of the subdivision ponds within the Hickory Hollow subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	9,848	9,848
Less 5% Statutory Reduction	0	0	0	-492	-492
Total Revenues:	\$0	\$0	\$0	\$9,356	\$9,356
<u>Expenditures</u>					
Operating Expenses	0	0	0	6,490	6,490
Transfers Out	0	0	0	2,866	2,866
Total Expenditures:	\$0	\$0	\$0	\$9,356	\$9,356

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
CHISHOLM ESTATES

CHISOLM ESTATES MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

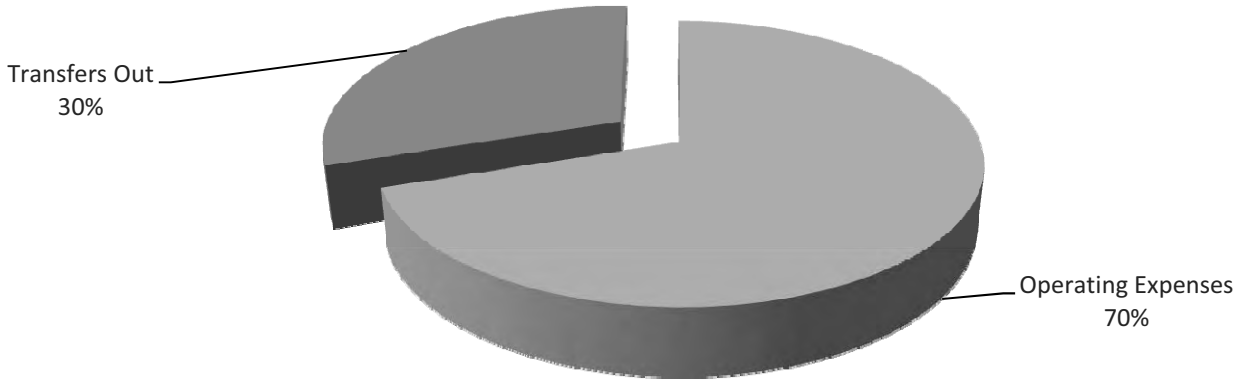
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
CHISOLM ESTATES**

COST CENTER SUMMARY - (9303):

TRENDS & ISSUES

The Chisholm Estates MSTU was established for the purpose of funding the maintenance of the storm water management ponds within the Chisholm subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R). In addition, a separate MSBU was created for maintenance of street lighting under the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, no millage rate was adopted as this MSTU did not provide any service. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs (non-ad valorem assessments). The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	5,335	5,335
Less 5% Statutory Reduction	0	0	0	-267	-267
Total Revenues:	\$0	\$0	\$0	\$5,068	\$5,068
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,546	3,546
Transfers Out	0	0	0	1,522	1,522
Total Expenditures:	\$0	\$0	\$0	\$5,068	\$5,068

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
FISH LAKE

FISH LAKE MSBU
Programs & Services:

Mowing

Acquatic Weed Control

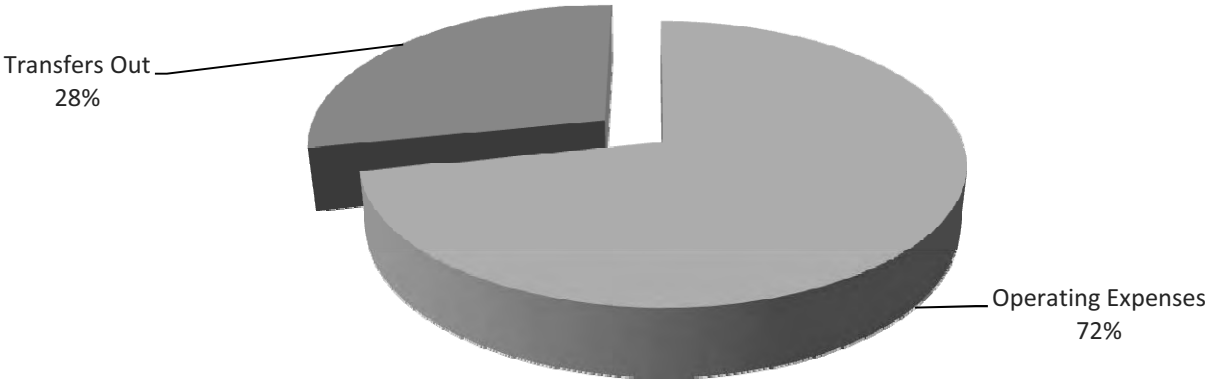
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
FISH LAKE**

COST CENTER SUMMARY - (9304):

TRENDS & ISSUES

The Fish Lake MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds located within the Fish Lake subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Fish Lake subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,929	4,929
Less 5% Statutory Reduction	0	0	0	-246	-246
Total Revenues:	\$0	\$0	\$0	\$4,683	\$4,683
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,363	3,363
Transfers Out	0	0	0	1,320	1,320
Total Expenditures:	\$0	\$0	\$0	\$4,683	\$4,683

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
VILLAGIO

VILLAGIO MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

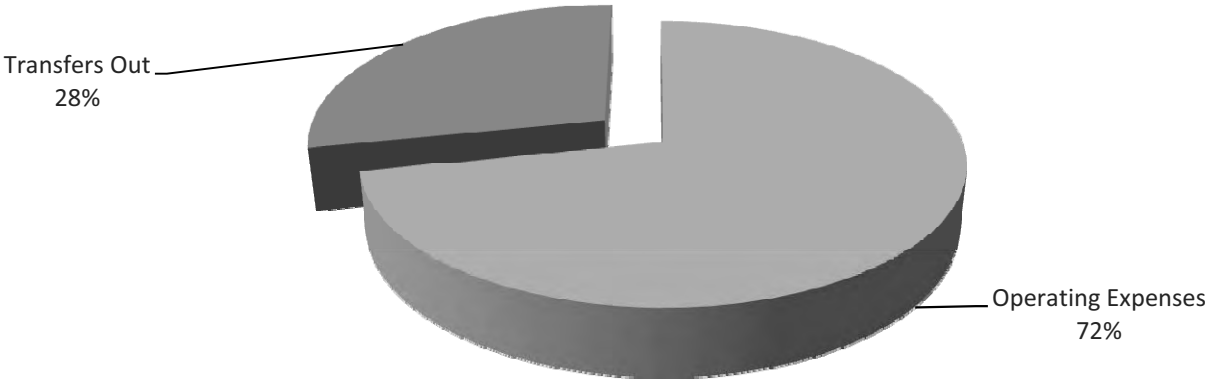
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
VILLAGIO**

COST CENTER SUMMARY - (9306):

TRENDS & ISSUES

The Villagio MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds located within the Villagio subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Villagio subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	5,241	5,241
Less 5% Statutory Reduction	0	0	0	-262	-262
Total Revenues:	\$0	\$0	\$0	\$4,979	\$4,979
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,575	3,575
Transfers Out	0	0	0	1,404	1,404
Total Expenditures:	\$0	\$0	\$0	\$4,979	\$4,979

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
NORTH SHORE VILLAGE

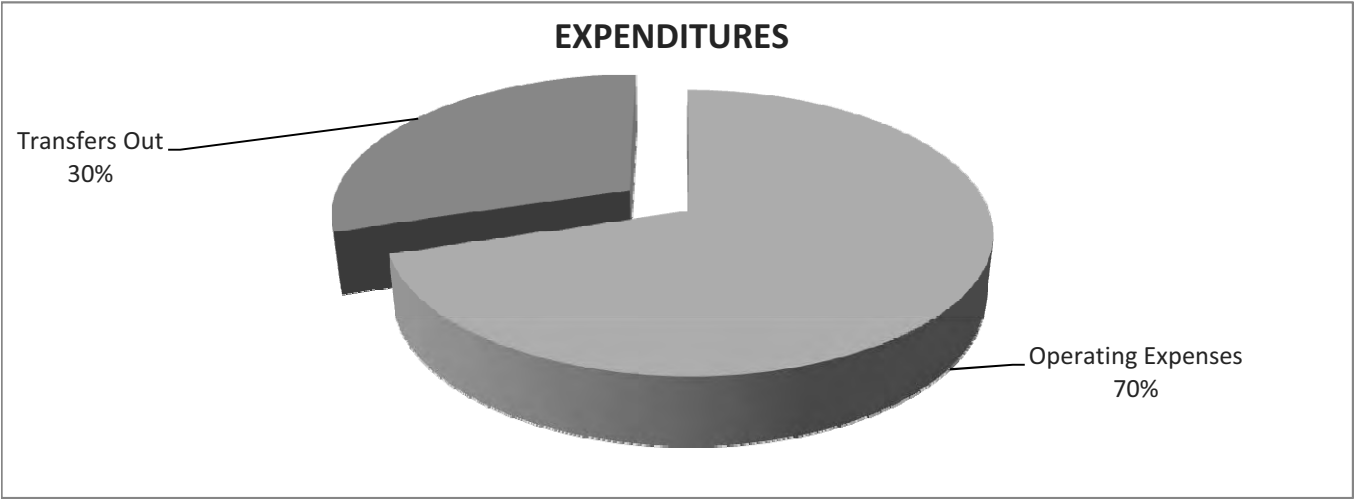
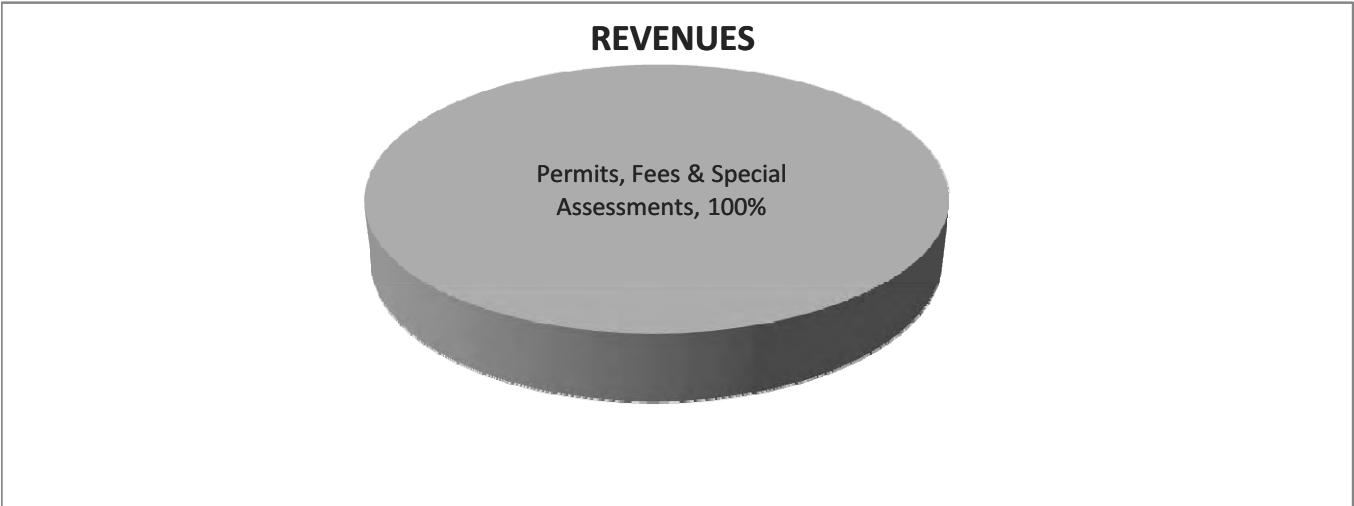
NORTH SHORE VILLAGE MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

Structure Repair

Ground Repair



**FUND 128-SUBDIVISION PONDS MSBU
NORTH SHORE VILLAGE**

COST CENTER SUMMARY - (9307):

TRENDS & ISSUES

The North Shore Village MSTU was established for the purpose of funding the maintenance of the storm water management ponds within the North Shore Village subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the North Shore Village subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	6,237	6,237
Less 5% Statutory Reduction	0	0	0	-312	-312
Total Revenues:	\$0	\$0	\$0	\$5,925	\$5,925
<u>Expenditures</u>					
Operating Expenses	0	0	0	4,164	4,164
Transfers Out	0	0	0	1,761	1,761
Total Expenditures:	\$0	\$0	\$0	\$5,925	\$5,925

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
LEGACY PARK

LEGACY PARK MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

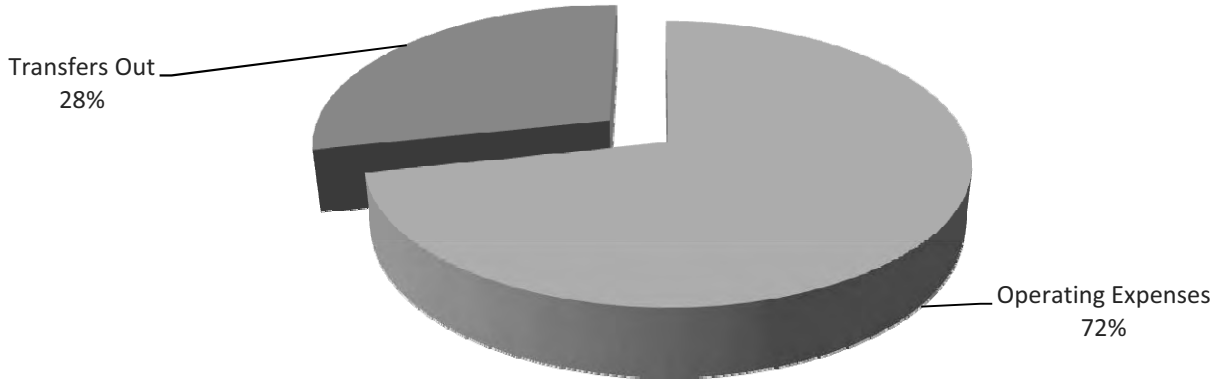
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
LEGACY PARK**

COST CENTER SUMMARY - (9309):

TRENDS & ISSUES

The Legacy Park MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds within the Legacy Park subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Legacy Park subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	9,673	9,673
Less 5% Statutory Reduction	0	0	0	-484	-484
Total Revenues:	\$0	\$0	\$0	\$9,189	\$9,189
<u>Expenditures</u>					
Operating Expenses	0	0	0	6,581	6,581
Transfers Out	0	0	0	2,608	2,608
Total Expenditures:	\$0	\$0	\$0	\$9,189	\$9,189

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
SOUTHPORT BAY

SOUTHPORT BAY MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

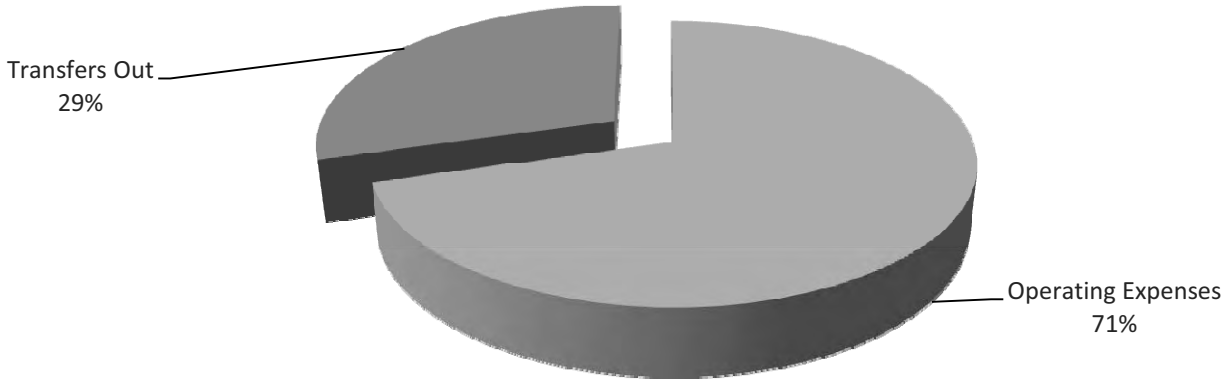
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

TRENDS & ISSUES

The Southport Bay MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds and street lighting within the Southport Bay subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Southport Bay subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the subdivision ponds will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	0	0	10,993	10,993
Less 5% Statutory Reduction	0	0	0	-550	-550
Total Revenues:	\$0	\$0	\$0	\$10,443	\$10,443
Expenditures					
Operating Expenses	0	0	0	7,371	7,371
Transfers Out	0	0	0	3,072	3,072
Total Expenditures:	\$0	\$0	\$0	\$10,443	\$10,443

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
HERITAGE KEY VILLAS

HERITAGE KEY VILLAS MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

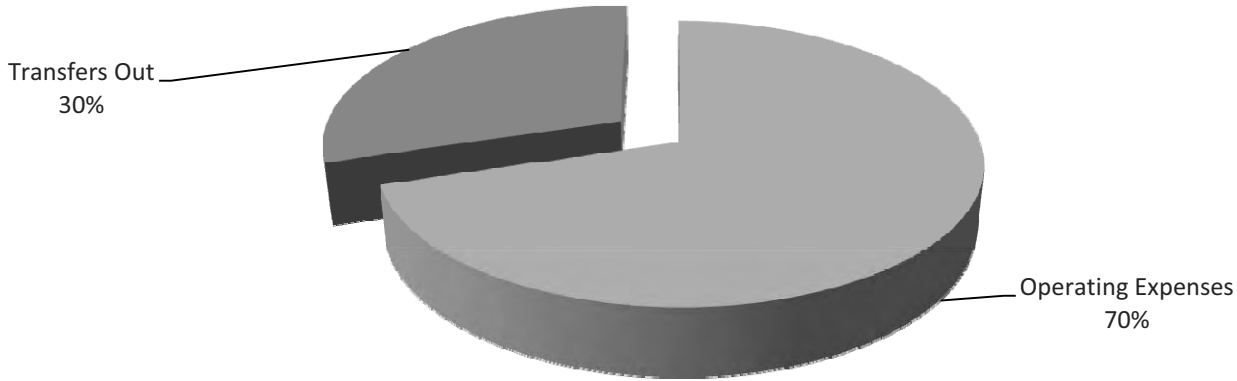
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
HERITAGE KEY VILLAS**

COST CENTER SUMMARY - (9325):

TRENDS & ISSUES

The Heritage Key Villas MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds within the Heritage Key Villas subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Heritage Key Villas subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	12,398	12,398
Less 5% Statutory Reduction	0	0	0	-620	-620
Total Revenues:	\$0	\$0	\$0	\$11,778	\$11,778
<u>Expenditures</u>					
Operating Expenses	0	0	0	8,279	8,279
Transfers Out	0	0	0	3,499	3,499
Total Expenditures:	\$0	\$0	\$0	\$11,778	\$11,778

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
SILVER LAKE ESTATES

SILVER LAKE ESTATES MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

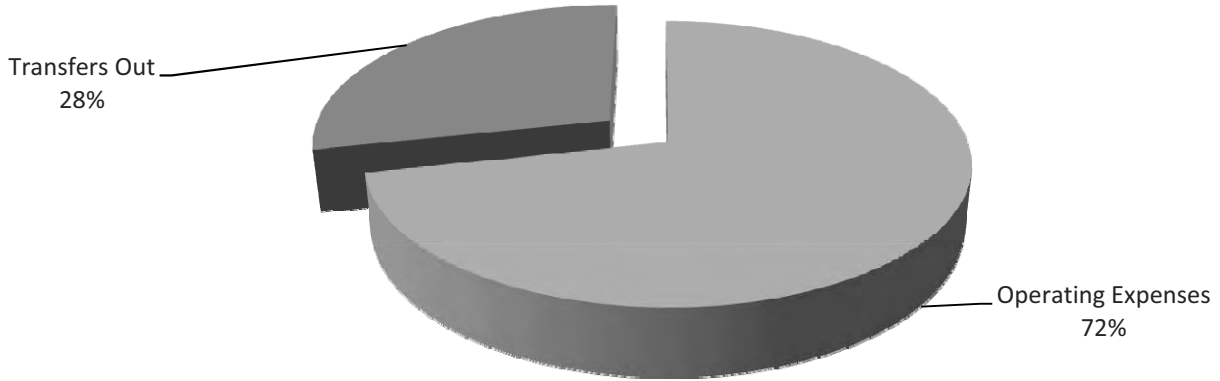
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
SILVER LAKE ESTATES**

COST CENTER SUMMARY - (9332):

TRENDS & ISSUES

The Silver Lake Estates MSTU was established for the purpose of funding the maintenance of the storm water drainage system within the Silver Lake Estates subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Silver Lake Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,307	3,307
Less 5% Statutory Reduction	0	0	0	-165	-165
Total Revenues:	\$0	\$0	\$0	\$3,142	\$3,142
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,250	2,250
Transfers Out	0	0	0	892	892
Total Expenditures:	\$0	\$0	\$0	\$3,142	\$3,142

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
VACATION VILLAS

VACATION VILLAS MSBU
Programs & Services:

Mowing

Acquatic Weed Control

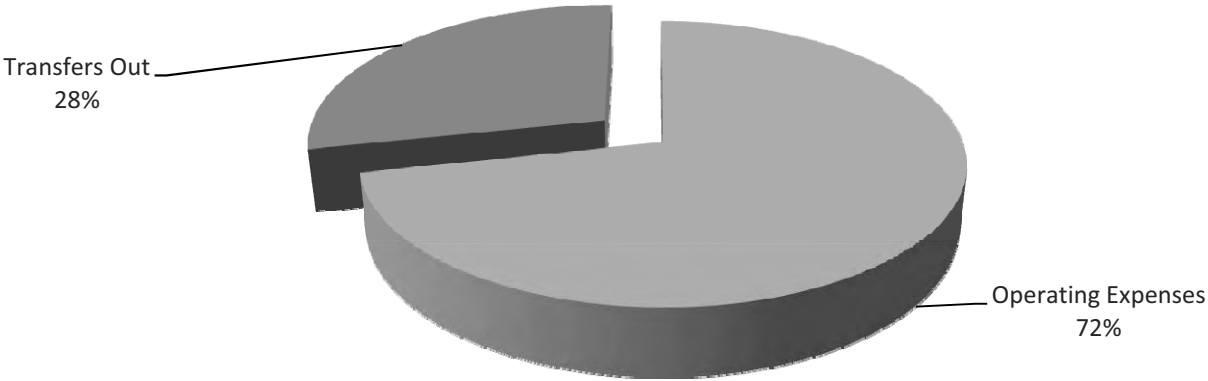
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
VACATION VILLAS**

COST CENTER SUMMARY - (9336):

TRENDS & ISSUES

The Vacation Villas MSTU was established for the purpose of funding the maintenance of the storm water drainage system within the Vacation Villas subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Vacation Villas subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	6,023	6,023
Less 5% Statutory Reduction	0	0	0	-301	-301
Total Revenues:	\$0	\$0	\$0	\$5,722	\$5,722
<u>Expenditures</u>					
Operating Expenses	0	0	0	4,100	4,100
Transfers Out	0	0	0	1,622	1,622
Total Expenditures:	\$0	\$0	\$0	\$5,722	\$5,722

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
BRIGHTON LANDINGS & LITTLE CREEK

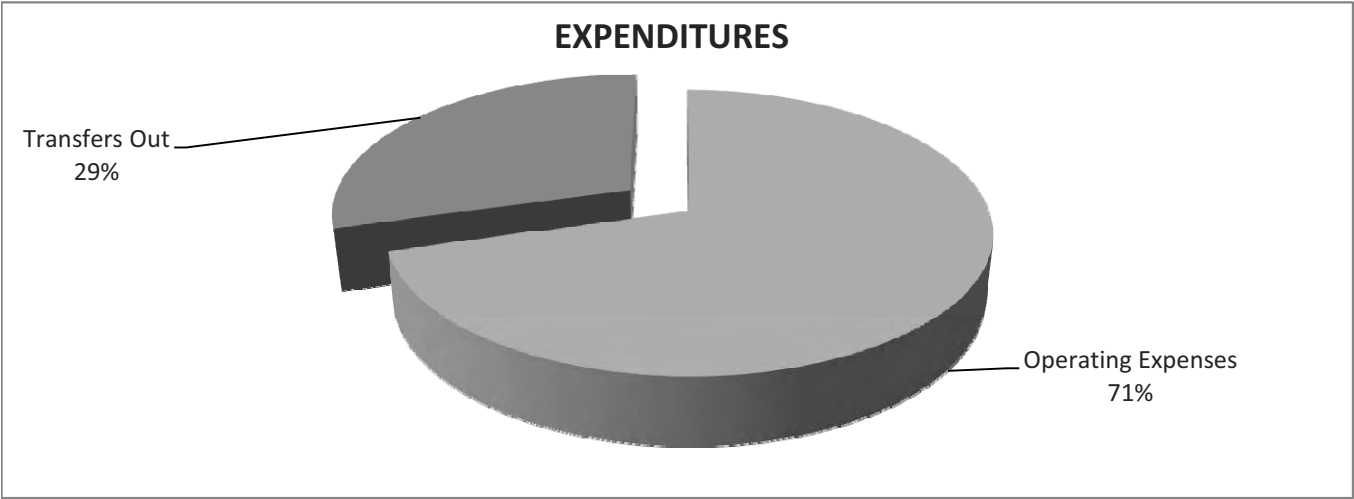
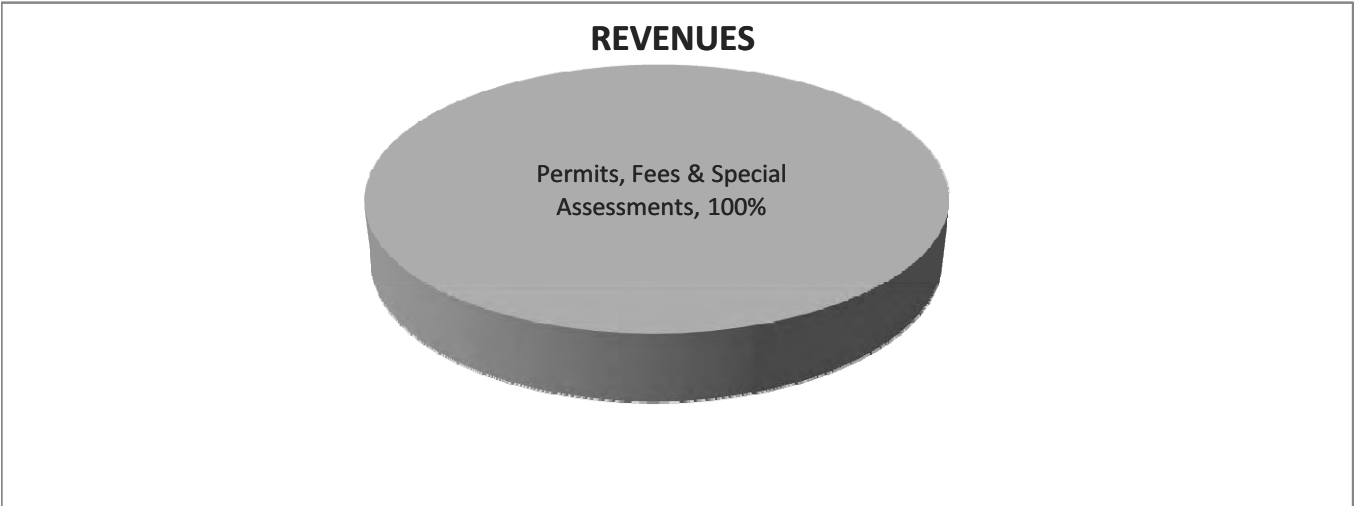
BRIGHTON LANDINGS & LITTLE CREEK MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

Structure Repair

Ground Repair



**FUND 128-SUBDIVISION PONDS MSBU
BRIGHTON LANDINGS & LITTLE CREEK**

COST CENTER SUMMARY - (9340):

TRENDS & ISSUES

The Brighton Landings MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds located within the Brighton Landings Subdivision. The Little Creek MSTU is established for the purpose of funding the maintenance of the storm water management ponds and street lighting within the Little Creek subdivision. In FY11, these two MSTU were combined and converted into an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Brighton Landings & Little Creek subdivisions were funded through individual MSTUs (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	26,405	26,405
Less 5% Statutory Reduction	0	0	0	-1,320	-1,320
Total Revenues:	\$0	\$0	\$0	\$25,085	\$25,085
<u>Expenditures</u>					
Operating Expenses	0	0	0	17,711	17,711
Transfers Out	0	0	0	7,374	7,374
Total Expenditures:	\$0	\$0	\$0	\$25,085	\$25,085

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
CORNELIUS PLACE 1

CORNELIUS PLACE 1 MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

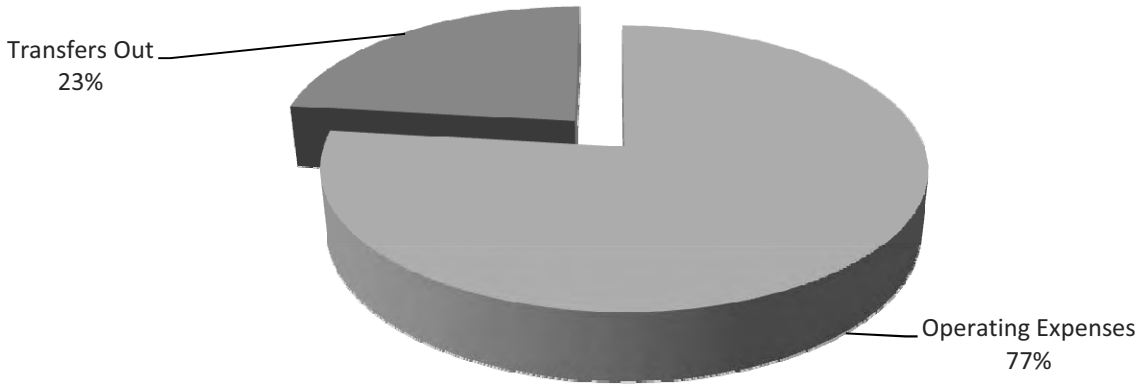
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
CORNELIUS PLACE 1**

COST CENTER SUMMARY - (9341):

TRENDS & ISSUES

The Cornelius Place MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Cornelius Place subdivision. In FY11, this MSTU was split into two service areas and converted into two MSBUs under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Cornelius Place subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds within Cornelius Place I will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	1,677	1,677
Less 5% Statutory Reduction	0	0	0	-84	-84
Total Revenues:	\$0	\$0	\$0	\$1,593	\$1,593
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,224	1,224
Transfers Out	0	0	0	369	369
Total Expenditures:	\$0	\$0	\$0	\$1,593	\$1,593

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
CORNELIUS PLACE 2

CORNELIUS PLACE 2 MSBU
Programs & Services:

Mowing

Acquatic Weed Control

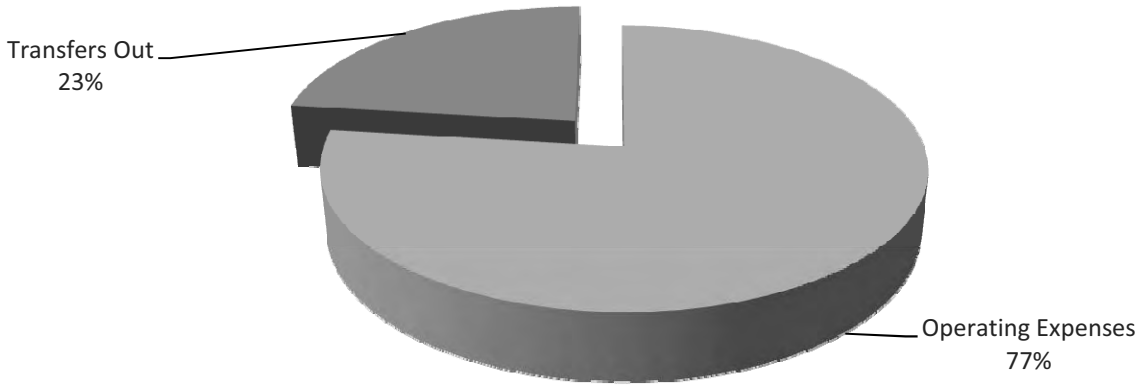
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
CORNELIUS PLACE 2**

COST CENTER SUMMARY - (9342):

TRENDS & ISSUES

The Cornelius Place MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Cornelius Place subdivision. In FY11, this MSTU was split into two service areas and converted into two MSBUs under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Cornelius Place subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds within Cornelius Place II will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	1,650	1,650
Less 5% Statutory Reduction	0	0	0	-82	-82
Total Revenues:	\$0	\$0	\$0	\$1,568	\$1,568
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,206	1,206
Transfers Out	0	0	0	362	362
Total Expenditures:	\$0	\$0	\$0	\$1,568	\$1,568

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
EMERALD LAKE AT LIZZIA BROWN

EMERALD LAKE AT LIZZIA BROWN MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

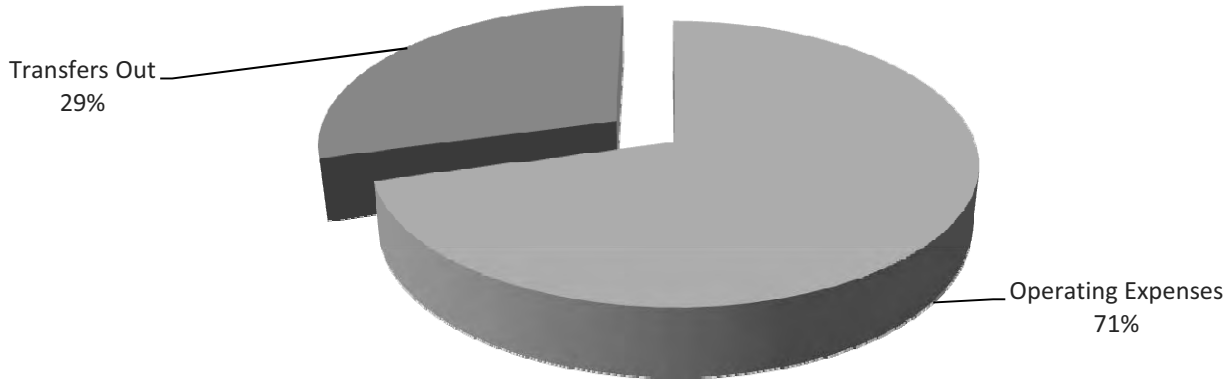
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
EMERALD LAKE AT LIZZIA BROWN**

COST CENTER SUMMARY - (9343):

TRENDS & ISSUES

The Emerald Lake at Lizzia Brown MSBU was established for the purpose of funding Standard Ground Maintenance, Aquatic Weed Control and Pond Repair for Local Stormwater Facilities under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

This is the first year the MSBU will provide service, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	13,605	13,605
Less 5% Statutory Reduction	0	0	0	-680	-680
Total Revenues:	\$0	\$0	\$0	\$12,925	\$12,925
<u>Expenditures</u>					
Operating Expenses	0	0	0	9,141	9,141
Transfers Out	0	0	0	3,784	3,784
Total Expenditures:	\$0	\$0	\$0	\$12,925	\$12,925

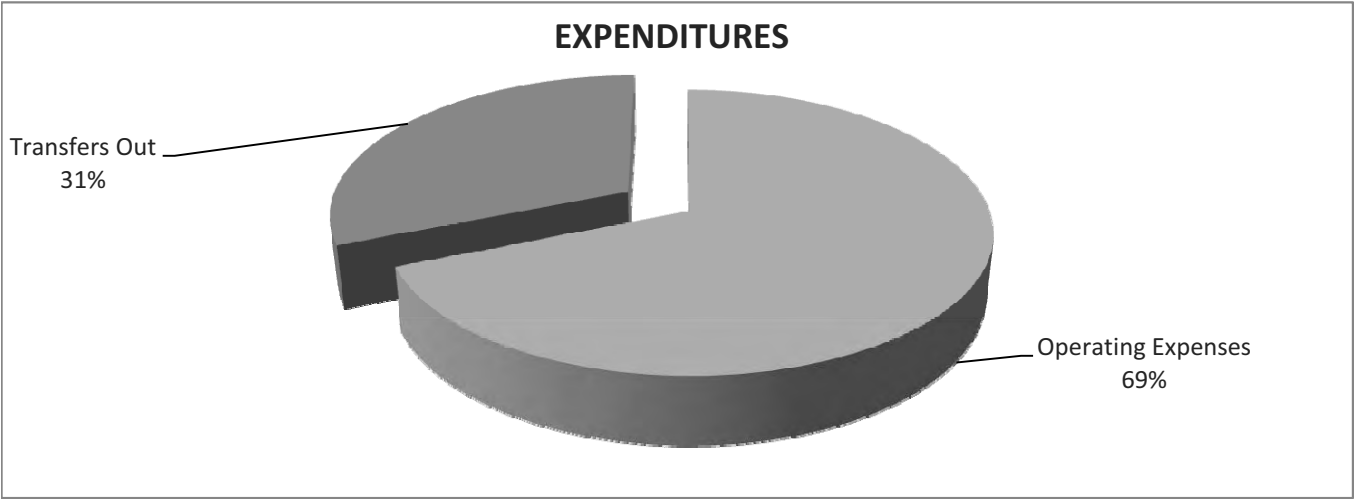
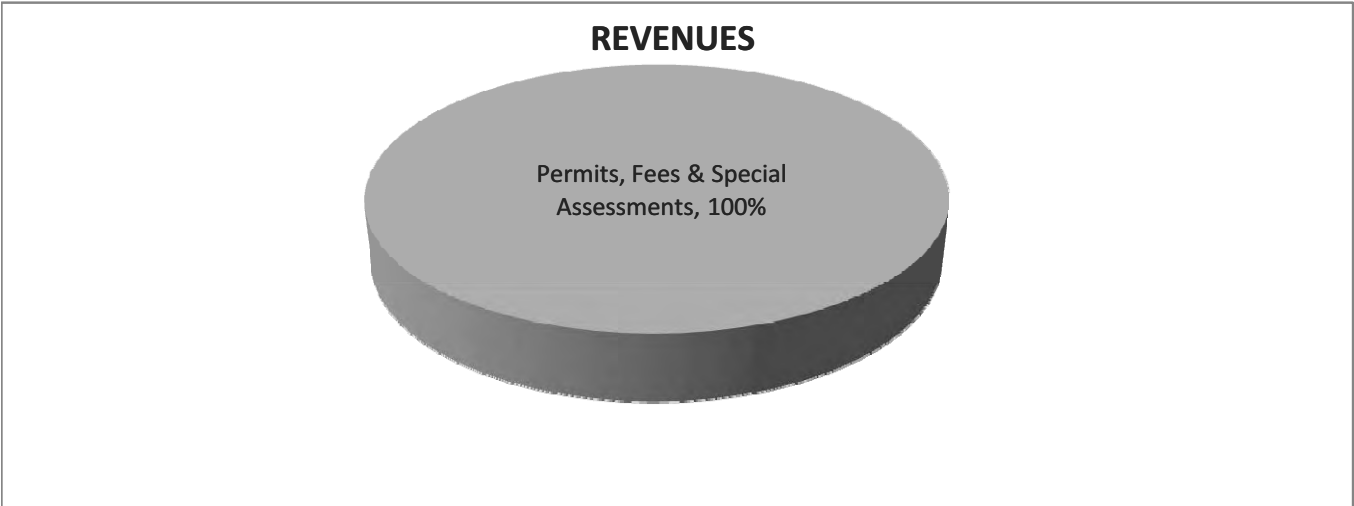
FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
GREEN MEADOWS

GREEN MEADOWS MSBU
Programs & Services:

Mowing

Ground Repair

Structure Repair



**FUND 128-SUBDIVISION PONDS MSBU
GREEN MEADOWS**

COST CENTER SUMMARY - (9344):

TRENDS & ISSUES

The Green Meadows MSBU was established for the purpose of funding Standard Ground Maintenance, Aquatic Weed Control and Pond Repair Local Stormwater Facilities under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

This is the first year the MSBU will provide service, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	6,930	6,930
Less 5% Statutory Reduction	0	0	0	-346	-346
Total Revenues:	\$0	\$0	\$0	\$6,584	\$6,584
<u>Expenditures</u>					
Operating Expenses	0	0	0	4,531	4,531
Transfers Out	0	0	0	2,053	2,053
Total Expenditures:	\$0	\$0	\$0	\$6,584	\$6,584

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
RAINTREE AT SPRINGLAKE VILLAGE

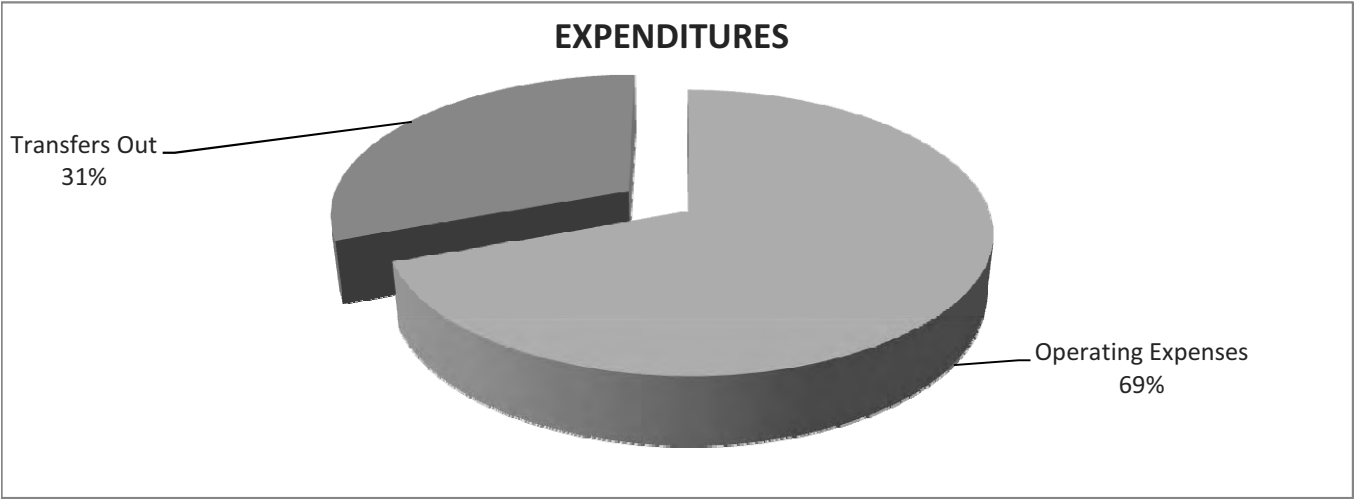
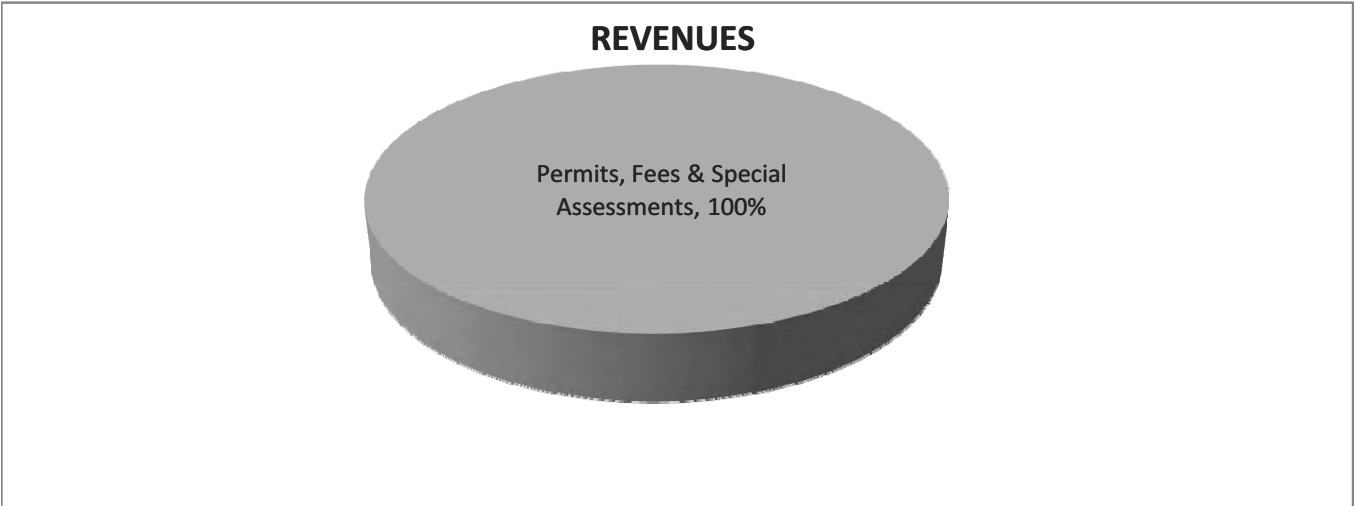
RAINTREE AT SPRINGLAKE VILLAGE MSBU
Programs & Services:

Mowing

Acquatic Weed Control

Structure Repair

Ground Repair



**FUND 128-SUBDIVISION PONDS MSBU
RAINTREE AT SPRINGLAKE VILLAGE**

COST CENTER SUMMARY - (9345):

TRENDS & ISSUES

The Raintree at Springlake MSBU was established for the purpose of funding Standard Ground Maintenance, Aquatic Weed Control and Pond Repair Local Stormwater Facilities under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

This is the first year the MSBU will provide service, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	11,725	11,725
Less 5% Statutory Reduction	0	0	0	-586	-586
Total Revenues:	\$0	\$0	\$0	\$11,139	\$11,139
<u>Expenditures</u>					
Operating Expenses	0	0	0	7,727	7,727
Transfers Out	0	0	0	3,412	3,412
Total Expenditures:	\$0	\$0	\$0	\$11,139	\$11,139

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
ROYAL OAKS

ROYAL OAKS MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

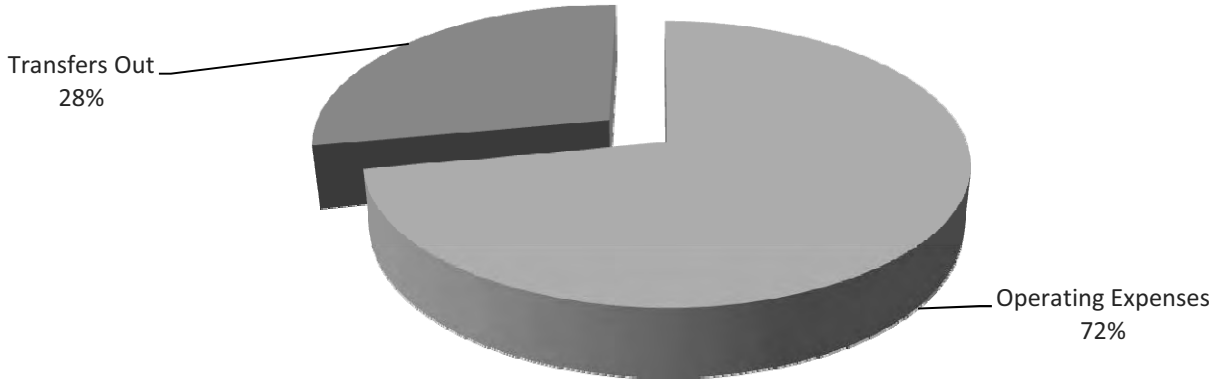
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
ROYALE OAKS**

COST CENTER SUMMARY - (9346):

TRENDS & ISSUES

Royale Oaks Phase 1 MSTU was established for the purpose of funding the maintenance of storm water drainage systems within Phase I of the Royale Oaks subdivision. The Royale Oaks Phase 2-5 MSTU is established for the purpose of funding the maintenance of street lighting and storm water drainage systems within Phases 2-5 of the Royale Oaks subdivision. In FY11, these two MSTUs were combined and converted into the Royale Oaks MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Royale Oaks subdivision was funded through individual MSTUs (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment). The cost of street lighting within Royale Oaks Phase 2-5 will continue to be funded through the MSTU (millage rate) and accounted for in Fund 152.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,052	3,052
Less 5% Statutory Reduction	0	0	0	-153	-153
Total Revenues:	\$0	\$0	\$0	\$2,899	\$2,899
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,088	2,088
Transfers Out	0	0	0	811	811
Total Expenditures:	\$0	\$0	\$0	\$2,899	\$2,899

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
TIERRA DEL SOL

TIERRA DEL SOL MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

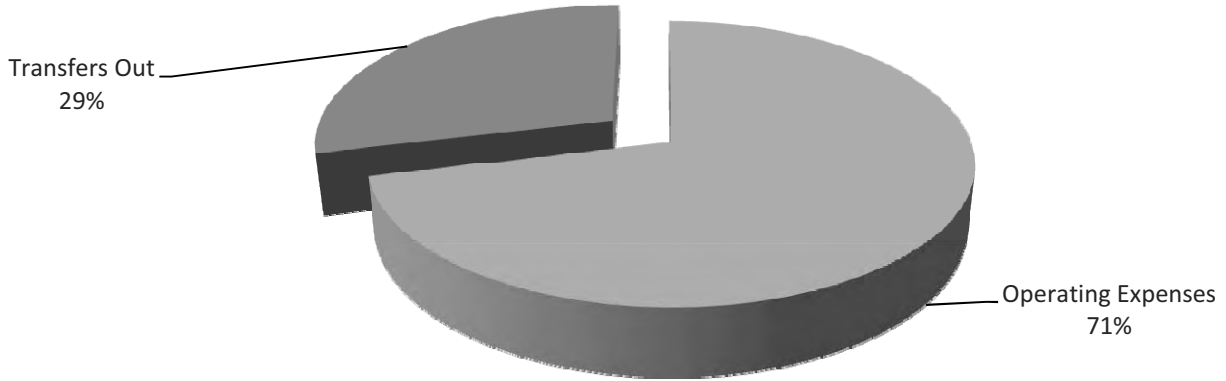
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



**FUND 128-SUBDIVISION PONDS MSBU
TIERRA DEL SOL**

COST CENTER SUMMARY - (9348):

TRENDS & ISSUES

The Tierra Del Sol MSBU was established for the purpose of funding Standard Ground Maintenance, Aquatic Weed Control and Pond Repair Local Stormwater Facilities under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

This is the first year the MSBU will provide service, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	5,121	5,121
Less 5% Statutory Reduction	0	0	0	-256	-256
Total Revenues:	\$0	\$0	\$0	\$4,865	\$4,865
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,466	3,466
Transfers Out	0	0	0	1,399	1,399
Total Expenditures:	\$0	\$0	\$0	\$4,865	\$4,865

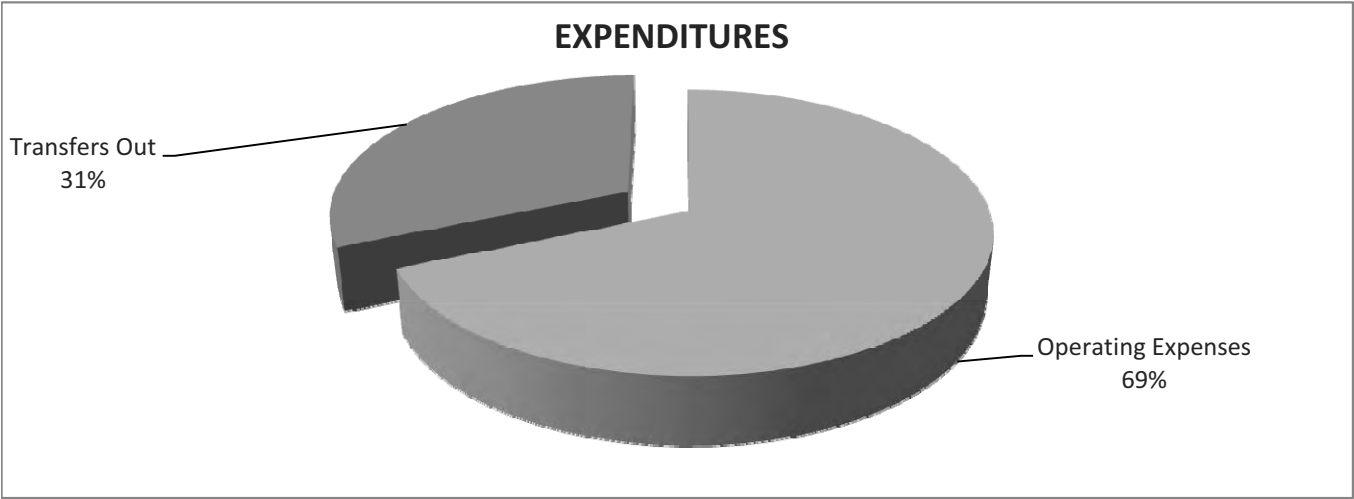
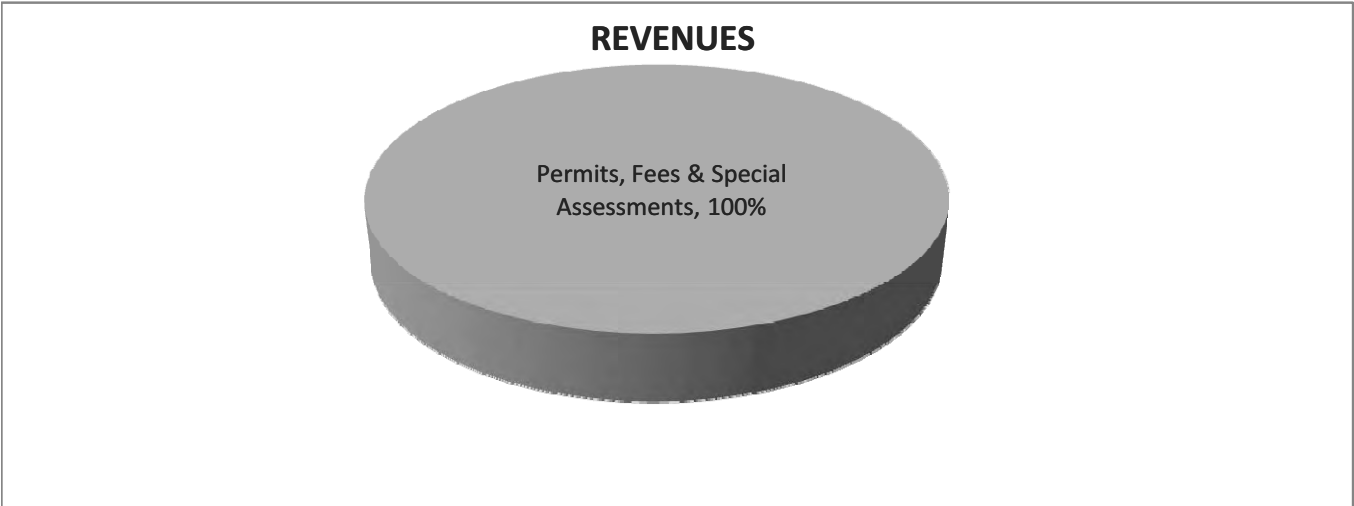
FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
VALENCIA WOODS

VALENCIA WOODS MSBU
Programs & Services:

Mowing

Acquatic Weed
Control

Ground Repair



**FUND 128-SUBDIVISION PONDS MSBU
VALENCIA WOODS**

COST CENTER SUMMARY - (9350):

TRENDS & ISSUES

The Valencia Woods MSBU was established for the purpose of funding Standard Ground Maintenance, Aquatic Weed Control and Pond Repair Local Stormwater Facilities under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

This is the first year the MSBU will provide service, therefore no history is reflected in this cost center. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,675	2,675
Less 5% Statutory Reduction	0	0	0	-134	-134
Total Revenues:	\$0	\$0	\$0	\$2,541	\$2,541
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,744	1,744
Transfers Out	0	0	0	797	797
Total Expenditures:	\$0	\$0	\$0	\$2,541	\$2,541

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU
WOODS AT KINGS CREST & ASHLEY RESERVE

WOODS AT KINGS CREST & ASHLEY RESERVE MSBU

Programs & Services:


Mowing

Acquatic Weed
Control

Structure Repair

Ground Repair

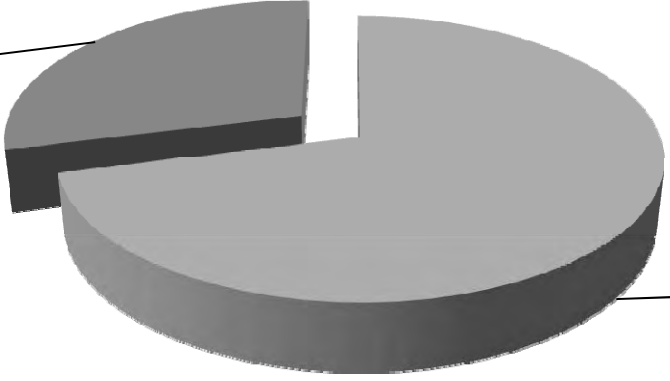
REVENUES



Permits, Fees & Special
Assessments, 100%

EXPENDITURES

Transfers Out
29%



Operating Expenses
71%

**FUND 128-SUBDIVISION PONDS MSBU
WOODS AT KINGS CREST & ASHLEY RESERVE**

COST CENTER SUMMARY - (9351):

TRENDS & ISSUES

The Kings Crest Woods MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within Kings Crest Woods subdivision. The Ashley Reserve MSTU is established for the purpose of funding the maintenance of storm water drainage systems within the Ashley Reserve subdivision. In FY11, these two MSTUs were combined and converted into the Woods at Kings Crest & Ashley Reserve MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R).

REVENUES

In FY10, the maintenance of the subdivision ponds within the Woods at Kings Crest & Ashley Reserve subdivisions was funded through individual MSTUs (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. Woods at Kings Crest street lighting will be funded through an MSBU in Fund 129. In FY11, the maintenance of the subdivision ponds will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	6,542	6,542
Less 5% Statutory Reduction	0	0	0	-327	-327
Total Revenues:	\$0	\$0	\$0	\$6,215	\$6,215
<u>Expenditures</u>					
Operating Expenses	0	0	0	4,418	4,418
Transfers Out	0	0	0	1,797	1,797
Total Expenditures:	\$0	\$0	\$0	\$6,215	\$6,215

FUND 129 - STREET LIGHTING MSBU

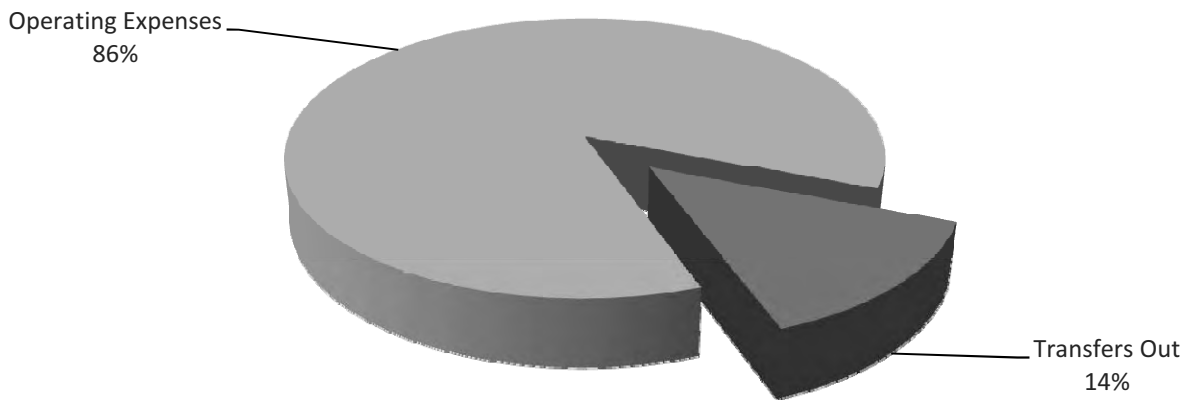
STREET LIGHTING MSBU
Programs & Services:

Street Lighting

REVENUES



EXPENDITURES



FUND 129-SUBDIVISION STREETLIGHTS MSBU

FUND SUMMARY:

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed therein. Fund 129 was created in FY11 for 27 Street Lighting MSBUs established through the Local Improvement and Assessment Ordinance and the Street Lighting Assessment Resolution. Fund 129 encompasses newly converted MSTUs to MSBUs and MSBUs that were re-aligned under the new Local Improvement and Service Assessment Ordinance. Fund 129 will be used to account for the costs associated with the operation and maintenance of the streetlights within the subdivisions that receive the benefit.

REVENUES

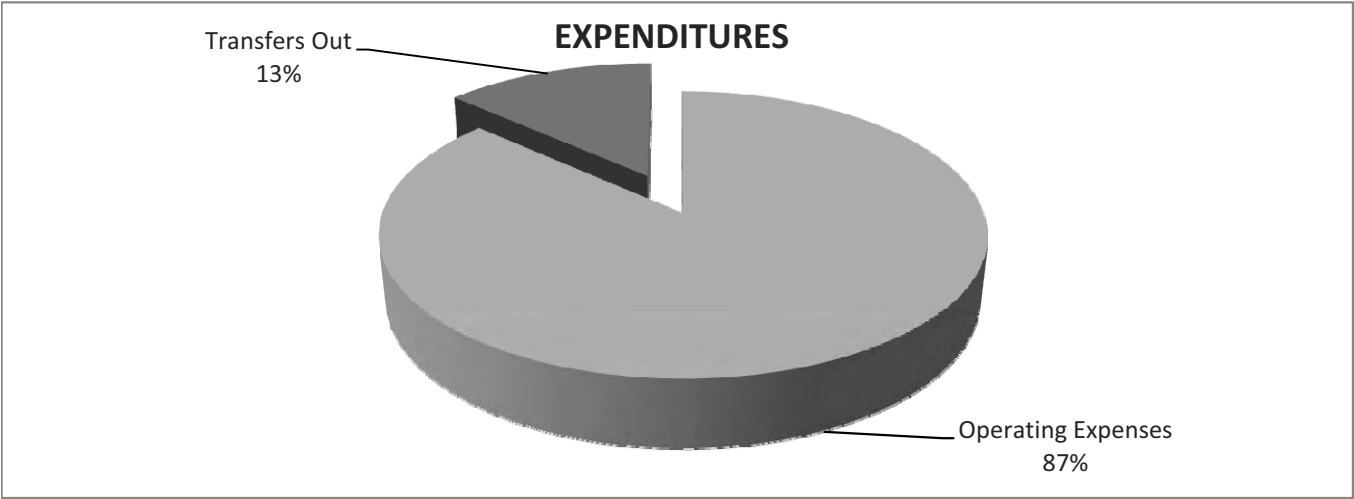
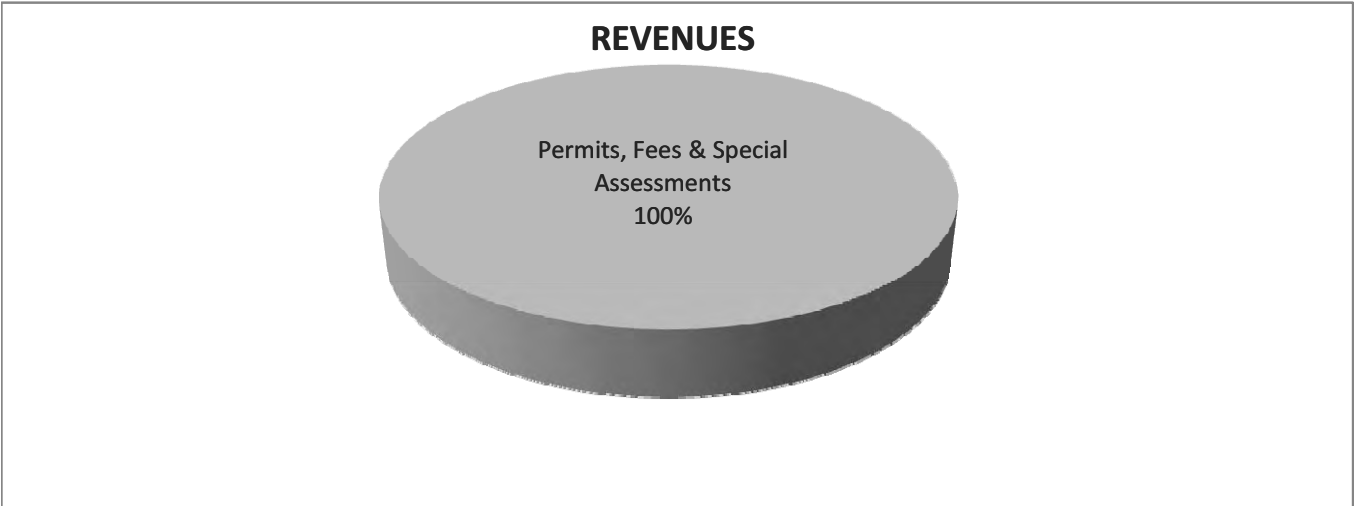
The streetlight assessment is an annual special assessment imposed upon benefited parcels within each MSBU to fund the Streetlight Cost for each MSBU. The assessment rates are calculated by dividing the total Street Lighting Costs by the number of platted lots within the boundary of the MSBU. The services provided by the Street Lighting MSBUs have been authorized through the adoption of the Local Improvement and Assessment Ordinance and the Street Lighting Assessment Resolution. Revenue collected for each MSBU in Fund 129 can only be spent on services related to the street lighting costs within each subdivision that receives the benefit.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	200,318	200,318
Less 5% Statutory Reduction	0	0	0	-10,014	-10,014
Total Revenues:	\$0	\$0	\$0	\$190,304	\$190,304
<u>Expenditures</u>					
Operating Expenses	0	0	0	164,303	164,303
Transfers Out	0	0	0	26,001	26,001
Total Expenditures:	\$0	\$0	\$0	\$190,304	\$190,304

FUND 129 - STREET LIGHTING MSBU
TURNBERRY RESERVE

TURNBERRY RESERVE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

TRENDS & ISSUES

The Turnberry Reserves MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Turnberry Reserves subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

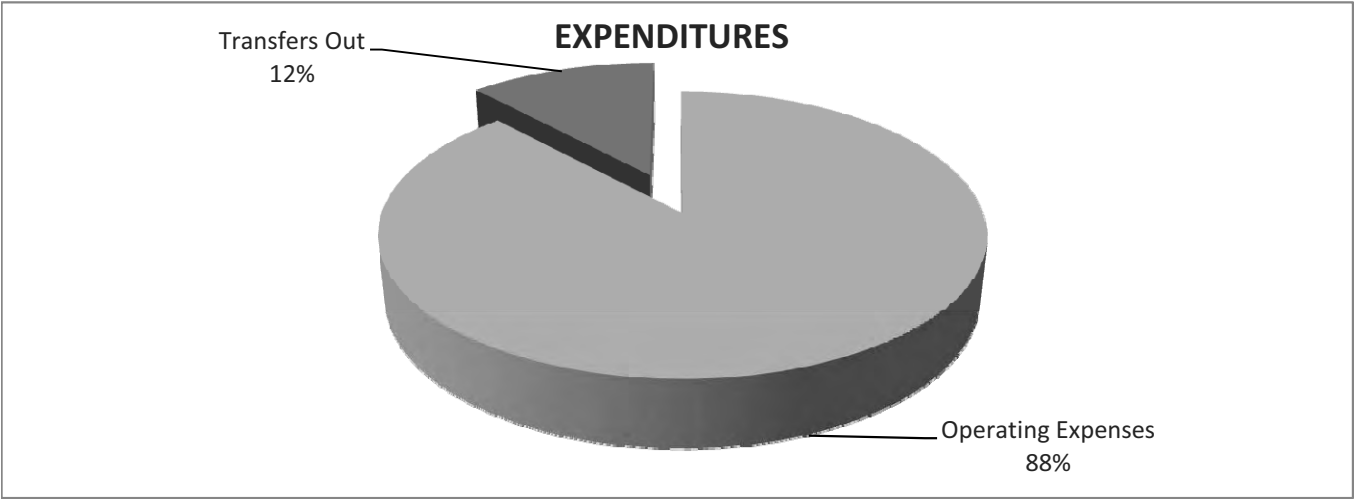
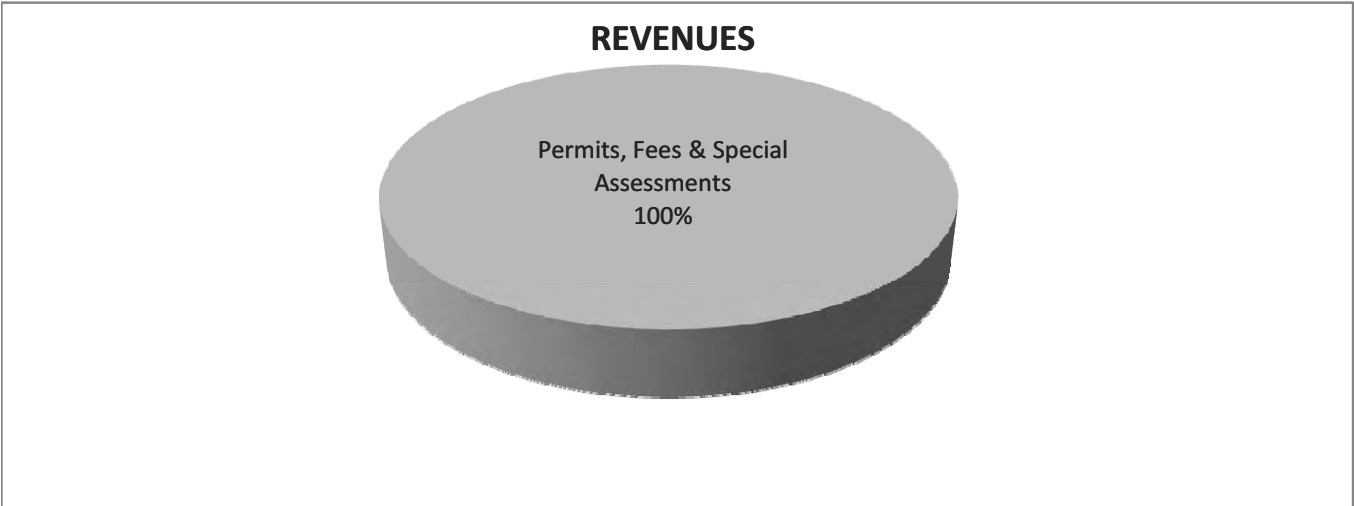
In FY10, the maintenance of the subdivision ponds and street lighting within the Turnberry Reserves subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	53,872	53,872
Less 5% Statutory Reduction	0	0	0	-2,694	-2,694
Total Revenues:	\$0	\$0	\$0	\$51,178	\$51,178
<u>Expenditures</u>					
Operating Expenses	0	0	0	44,325	44,325
Transfers Out	0	0	0	6,853	6,853
Total Expenditures:	\$0	\$0	\$0	\$51,178	\$51,178

FUND 129 - STREET LIGHTING MSBU
CJ'S LANDING

CJ'S LANDING
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
CJ'S LANDING MSBU**

COST CENTER SUMMARY - (9220):

TRENDS & ISSUES

The CJ's Landing MSBU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and landscaping of common areas located within the CJ's Landing subdivision. In FY11, this MSBU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

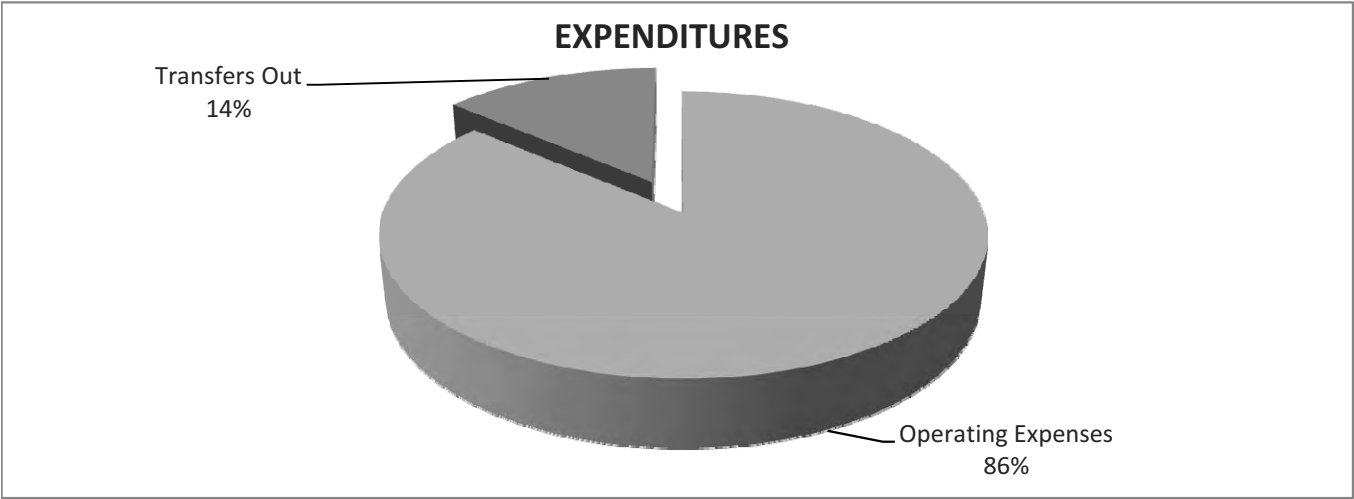
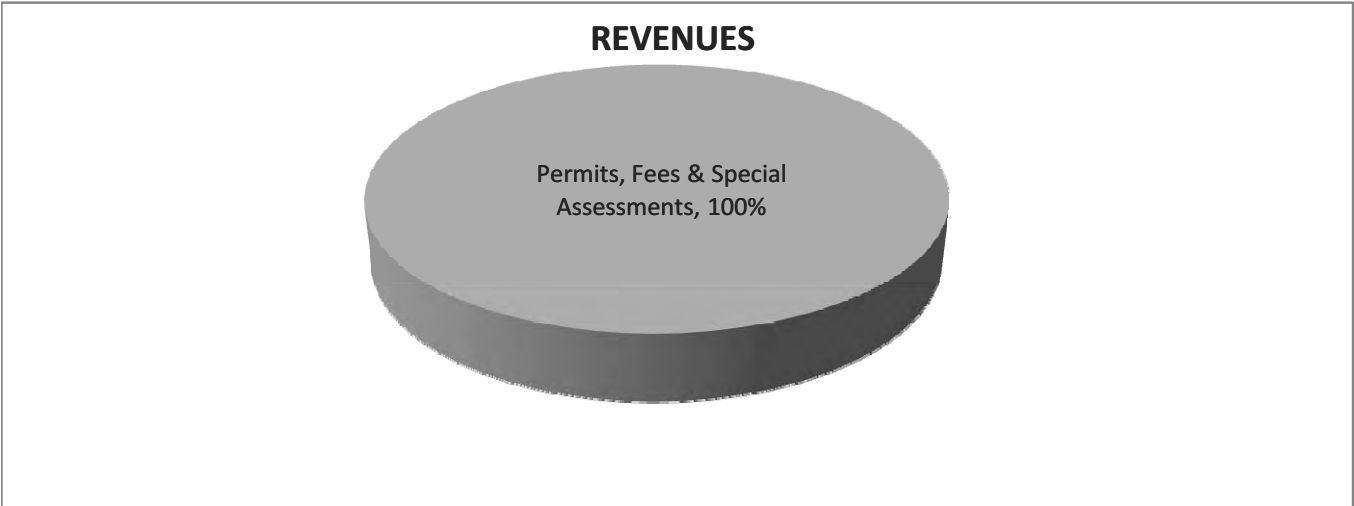
In FY10, the maintenance of the subdivision ponds and street lighting within the CJ's Landing subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	920	920
Less 5% Statutory Reduction	0	0	0	-46	-46
Total Revenues:	\$0	\$0	\$0	\$874	\$874
<u>Expenditures</u>					
Operating Expenses	0	0	0	770	770
Transfers Out	0	0	0	104	104
Total Expenditures:	\$0	\$0	\$0	\$874	\$874

**FUND 129 - STREET LIGHTING MSBU
WILDERNESS**

WILDERNESS
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
WILDERNESS**

COST CENTER SUMMARY - (9225):

TRENDS & ISSUES

The Wilderness MSTU was established for the purpose of funding the maintenance of street lighting within the Wilderness subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

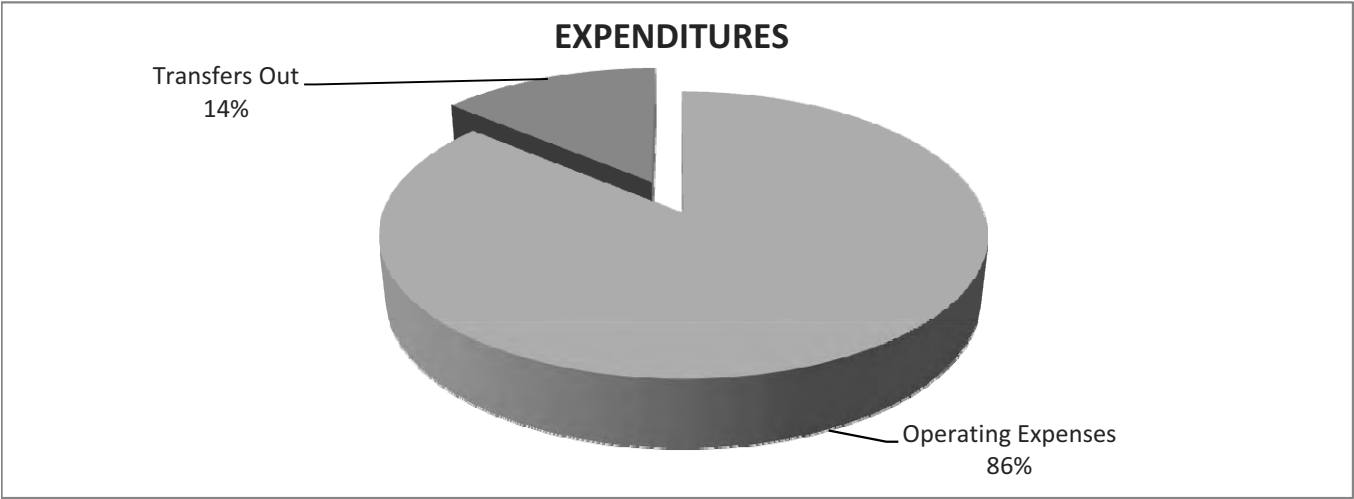
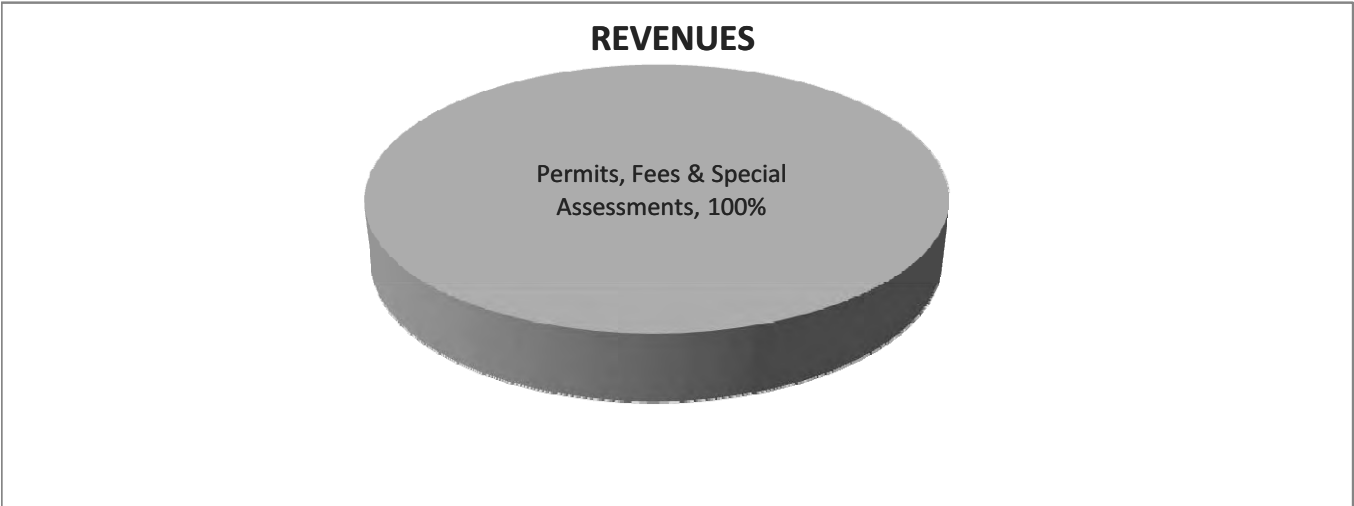
In FY10, the maintenance of the street lighting within the The Wilderness subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the street lighting will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	14,849	14,849
Less 5% Statutory Reduction	0	0	0	-742	-742
Total Revenues:	\$0	\$0	\$0	\$14,107	\$14,107
<u>Expenditures</u>					
Operating Expenses	0	0	0	12,163	12,163
Transfers Out	0	0	0	1,944	1,944
Total Expenditures:	\$0	\$0	\$0	\$14,107	\$14,107

**FUND 129 - STREET LIGHTING MSBU
REGAL OAK SHORES**

REGAL OAK SHORES
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
REGAL OAK SHORES UNT VIII**

COST CENTER SUMMARY - (9229):

TRENDS & ISSUES

The Regal Oak Shores-Unit VIII MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located in the vicinity of the Pine Island Road and Kings Highway. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

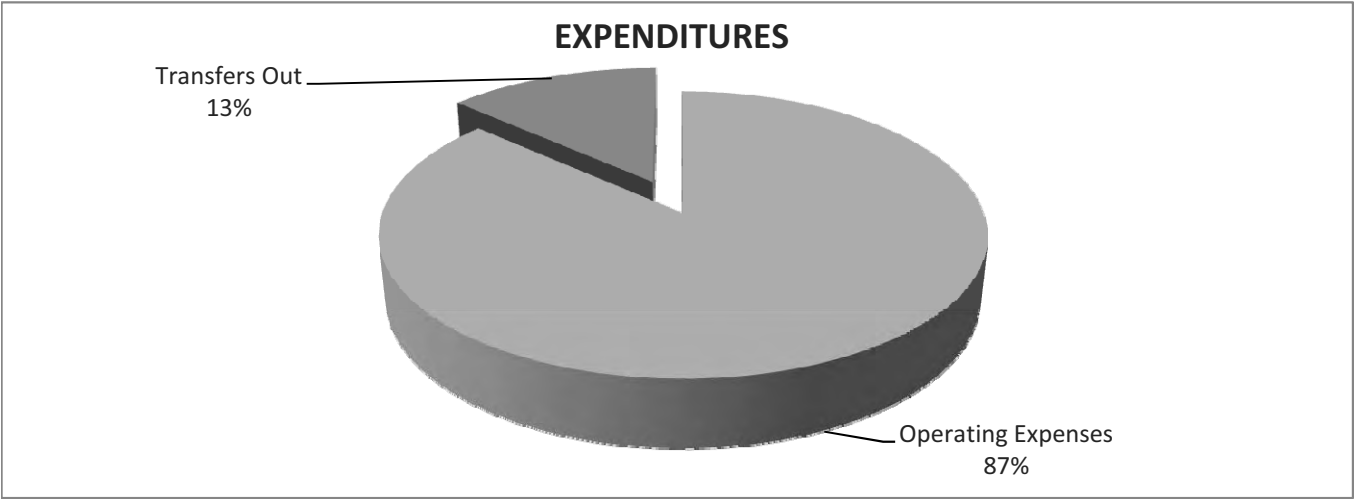
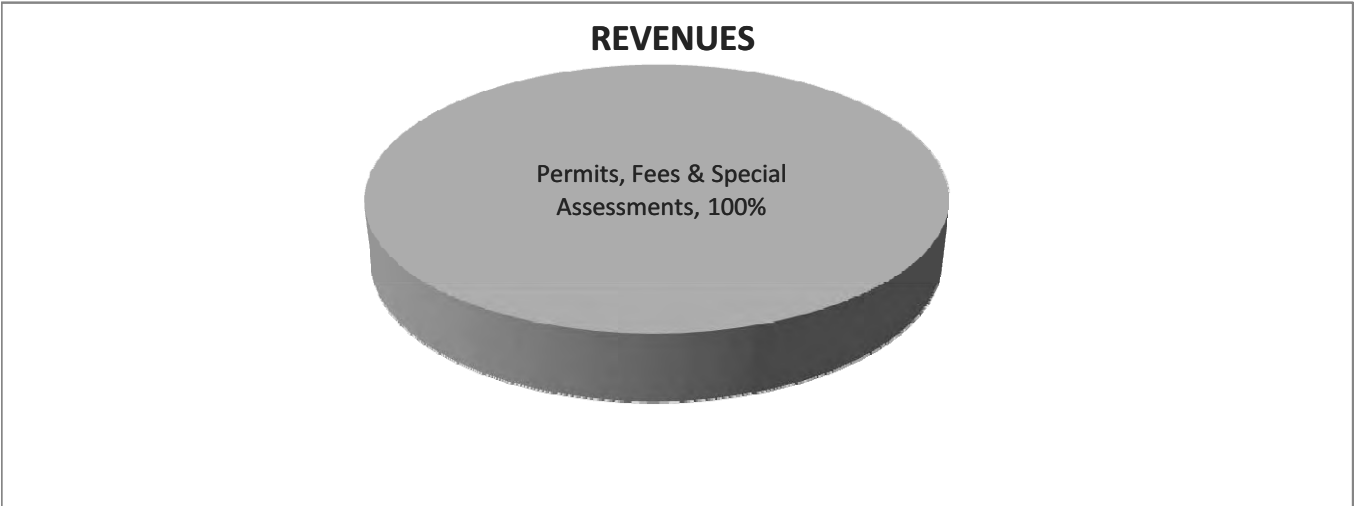
In FY10, the maintenance of the subdivision ponds and street lighting within the Regal Oaks Shores-Unit VIII subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,797	3,797
Less 5% Statutory Reduction	0	0	0	-190	-190
Total Revenues:	\$0	\$0	\$0	\$3,607	\$3,607
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,106	3,106
Transfers Out	0	0	0	501	501
Total Expenditures:	\$0	\$0	\$0	\$3,607	\$3,607

**FUND 129 - STREET LIGHTING MSBU
SAILFISH COURT**

SAILFISH COURT
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
SAILFISH COURT**

COST CENTER SUMMARY - (9233):

TRENDS & ISSUES

The Sailfish Court MSTU was established for the purpose of funding the maintenance of street lighting located within Sailfish Court subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

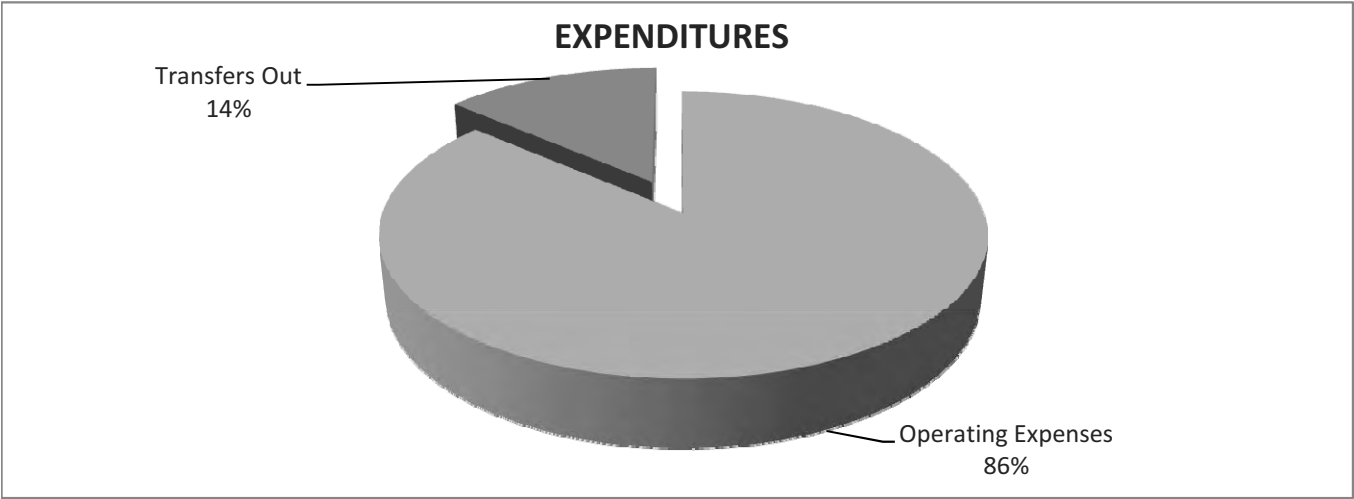
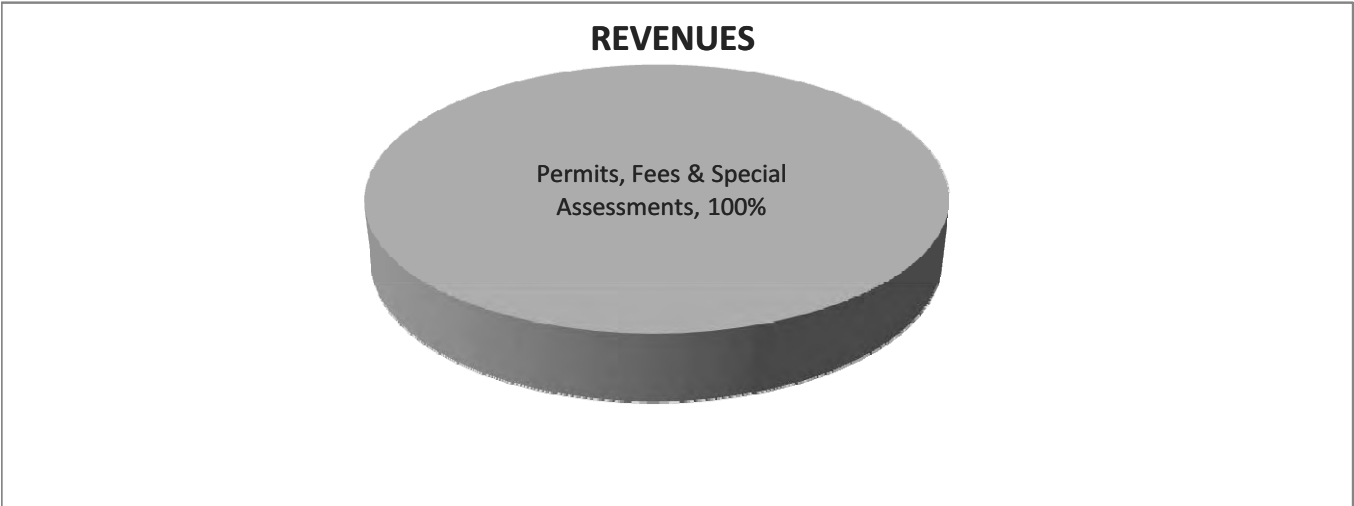
In FY10, the maintenance of the street lighting within the Sailfish Court subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the street lighting will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	1,652	1,652
Less 5% Statutory Reduction	0	0	0	-83	-83
Total Revenues:	\$0	\$0	\$0	\$1,569	\$1,569
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,358	1,358
Transfers Out	0	0	0	211	211
Total Expenditures:	\$0	\$0	\$0	\$1,569	\$1,569

**FUND 129 - STREET LIGHTING MSBU
WOODS AT KINGS CREST**

WOODS AT KINGS CREST
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
WOODS AT KINGS CREST**

COST CENTER SUMMARY - (9234):

TRENDS & ISSUES

The Kings Crest Woods MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within Kings Crest Woods subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

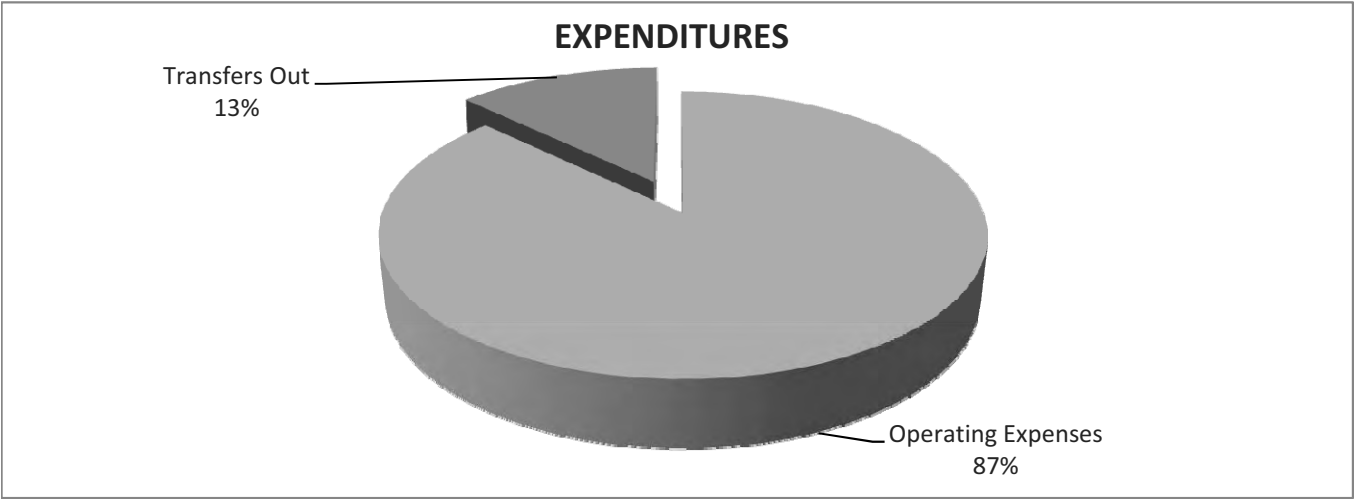
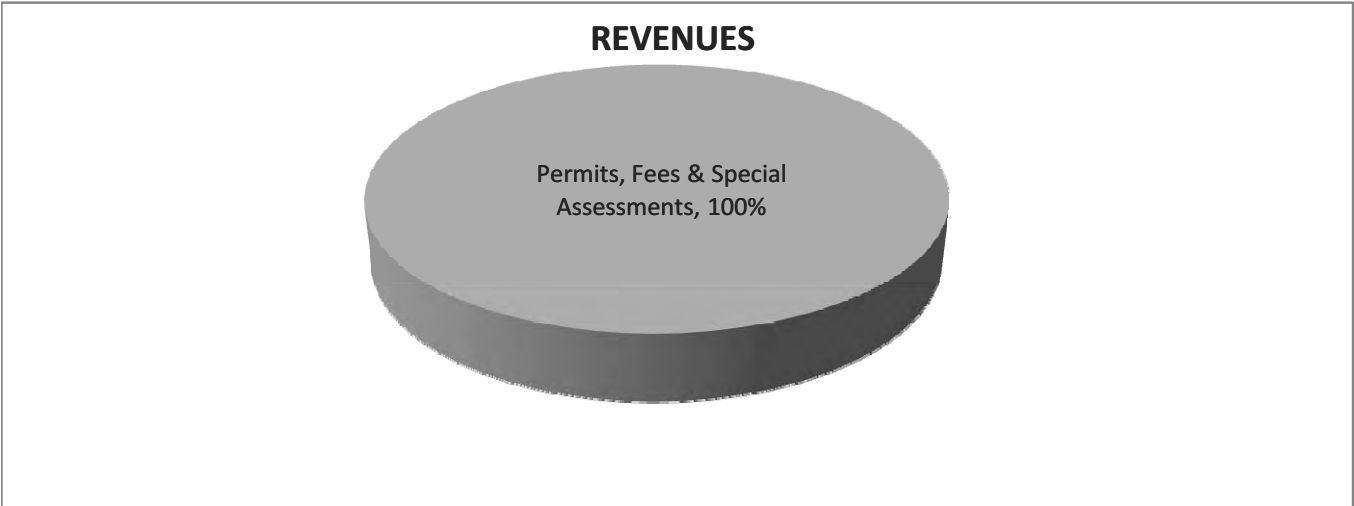
In FY10, the maintenance of the subdivision ponds and street lighting within the Woods at Kings Crest subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,224	3,224
Less 5% Statutory Reduction	0	0	0	-161	-161
Total Revenues:	\$0	\$0	\$0	\$3,063	\$3,063
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,644	2,644
Transfers Out	0	0	0	419	419
Total Expenditures:	\$0	\$0	\$0	\$3,063	\$3,063

FUND 129 - STREET LIGHTING MSBU
HILLIARD PLACE

HILLIARD PLACE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

TRENDS & ISSUES

The Hilliard Place MSBU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Hilliard Place subdivision. In FY11, this MSBU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

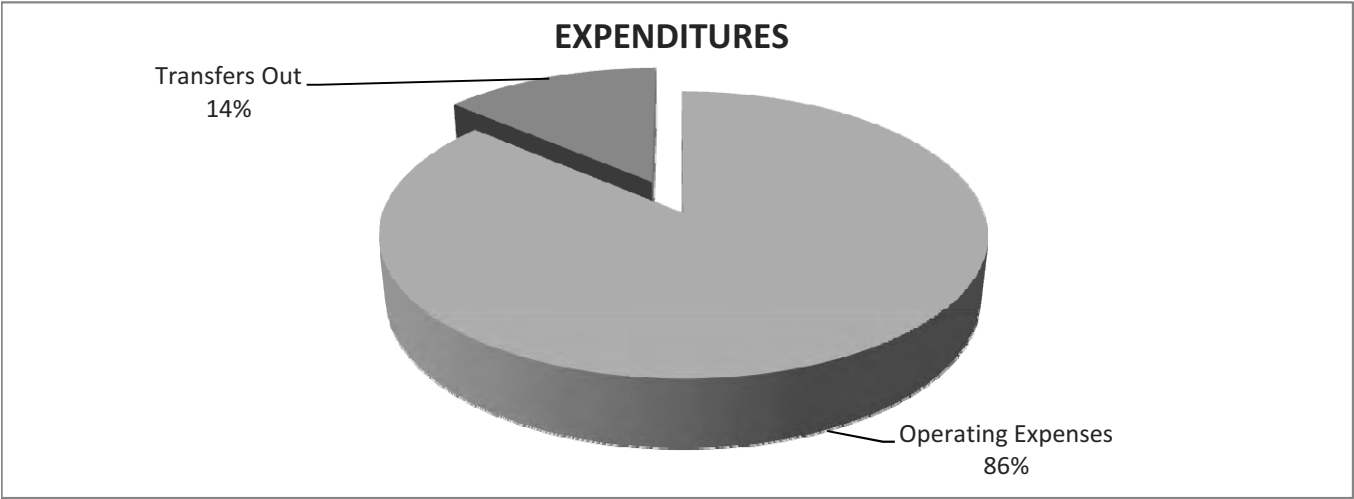
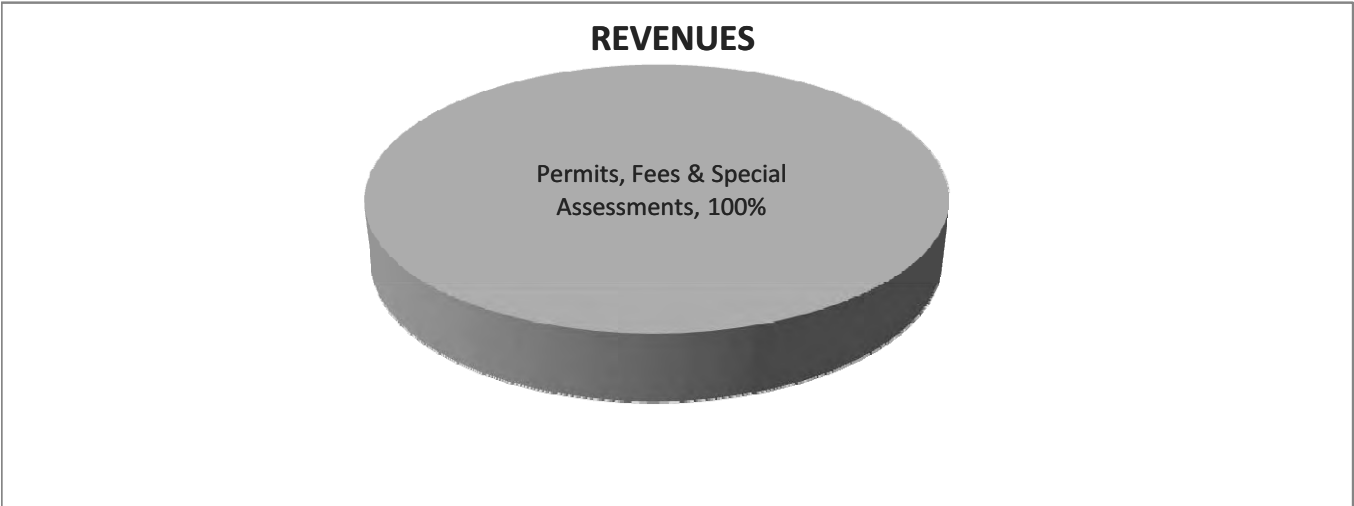
In FY10, the maintenance of the subdivision ponds and street lighting within the Hilliard Place subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	1,055	1,055
Less 5% Statutory Reduction	0	0	0	-53	-53
Total Revenues:	\$0	\$0	\$0	\$1,002	\$1,002
<u>Expenditures</u>					
Operating Expenses	0	0	0	873	873
Transfers Out	0	0	0	129	129
Total Expenditures:	\$0	\$0	\$0	\$1,002	\$1,002

FUND 129 - STREET LIGHTING MSBU
ADRIANE PARK

ADRIANE PARK
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

TRENDS & ISSUES

The Adriane Park MSBU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Adriane Park subdivision. In FY11, this MSBU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

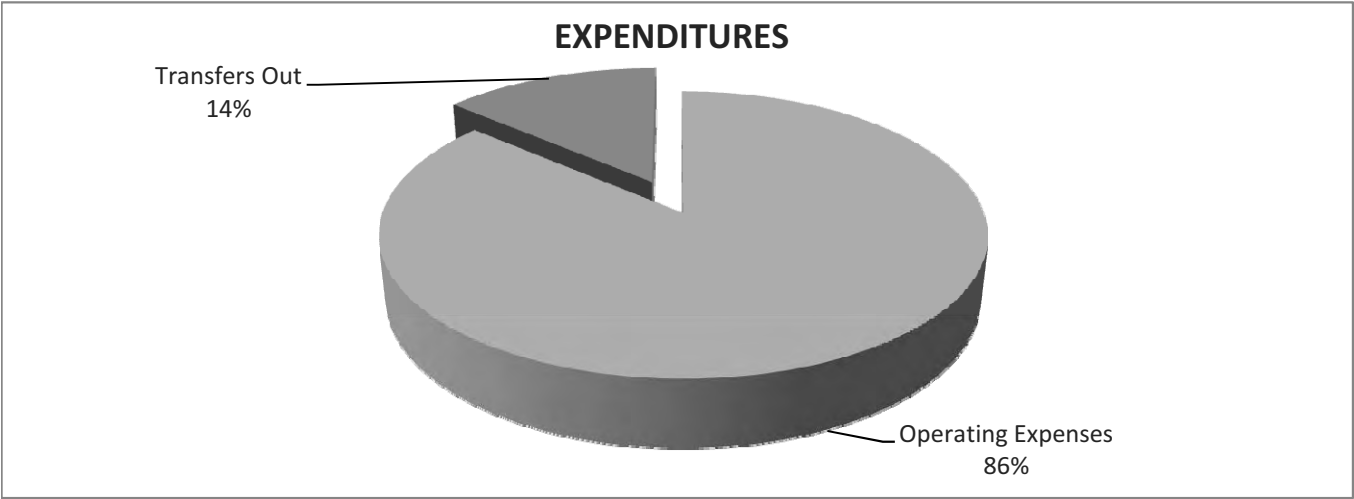
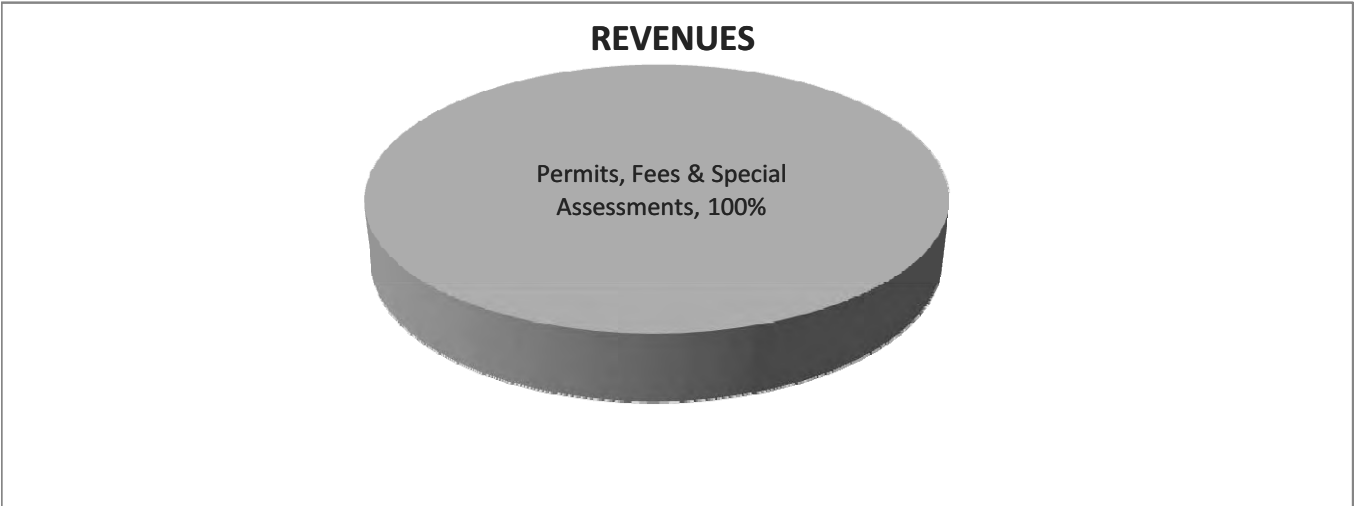
In FY10, the maintenance of the subdivision ponds and street lighting within the Adriane Park subdivision was funded through an MSBU (non-ad valorem assessment) and accounted for in Fund 153. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	6,664	6,664
Less 5% Statutory Reduction	0	0	0	-333	-333
Total Revenues:	\$0	\$0	\$0	\$6,331	\$6,331
<u>Expenditures</u>					
Operating Expenses	0	0	0	5,462	5,462
Transfers Out	0	0	0	869	869
Total Expenditures:	\$0	\$0	\$0	\$6,331	\$6,331

**FUND 129 - STREET LIGHTING MSBU
COUNTRY CROSSING**

COUNTRY CROSSING
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

TRENDS & ISSUES

The Country Crossing MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Country Crossing subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

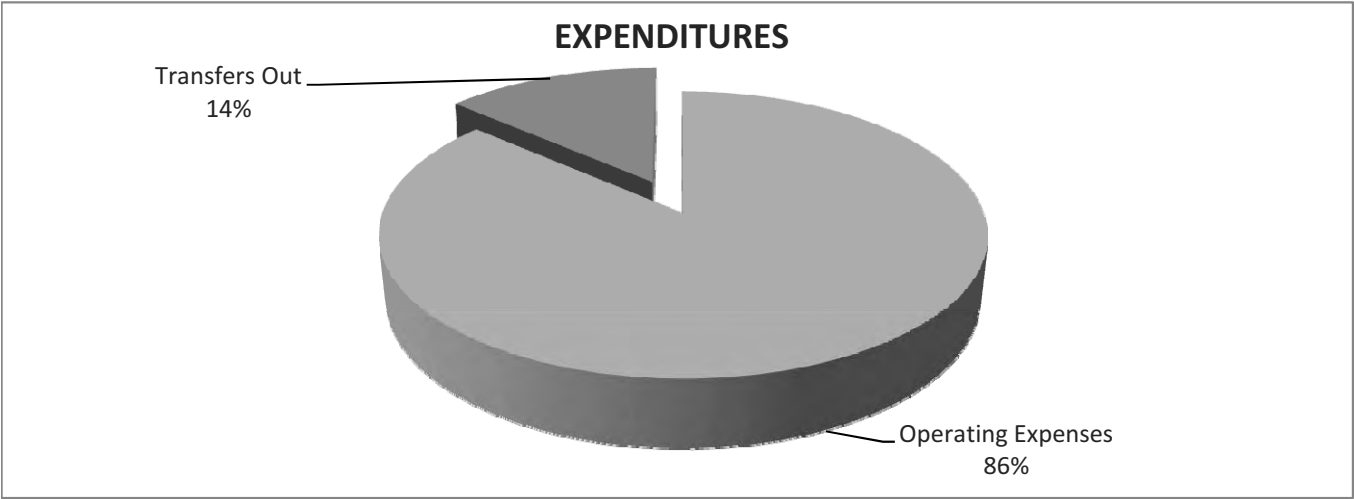
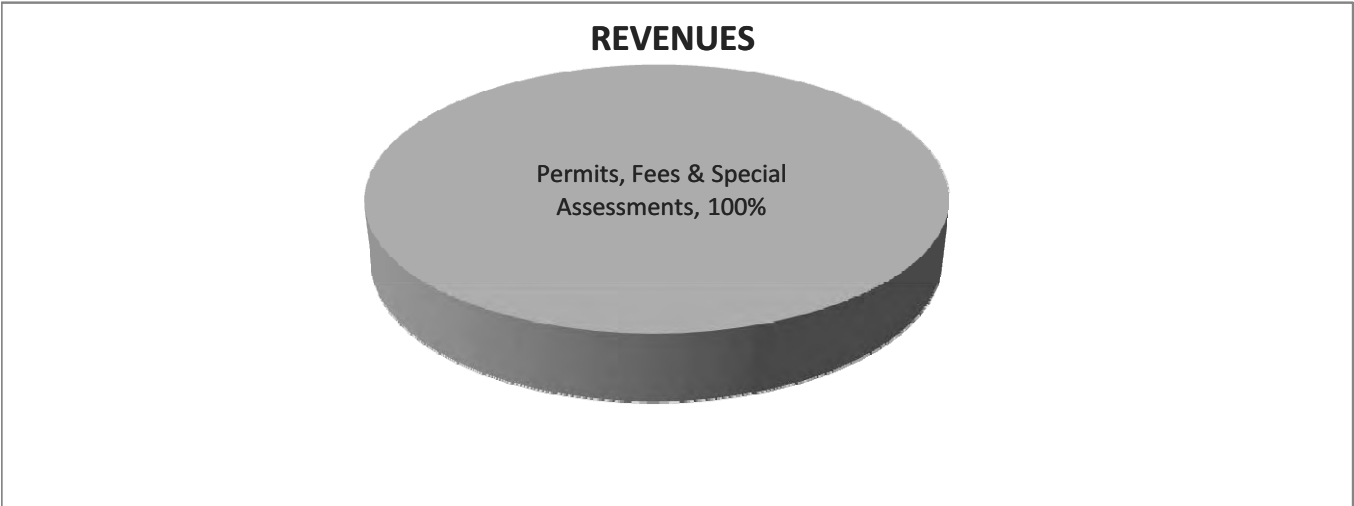
In FY10, the maintenance of the subdivision ponds and street lighting within the Country Crossing subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	6,818	6,818
Less 5% Statutory Reduction	0	0	0	-341	-341
Total Revenues:	\$0	\$0	\$0	\$6,477	\$6,477
<u>Expenditures</u>					
Operating Expenses	0	0	0	5,586	5,586
Transfers Out	0	0	0	891	891
Total Expenditures:	\$0	\$0	\$0	\$6,477	\$6,477

**FUND 129 - STREET LIGHTING MSBU
HAMILTON'S RESERVE**

HAMILTON'S RESERVE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

TRENDS & ISSUES

The Hamilton's Reserve MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Hamilton's Reserve subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

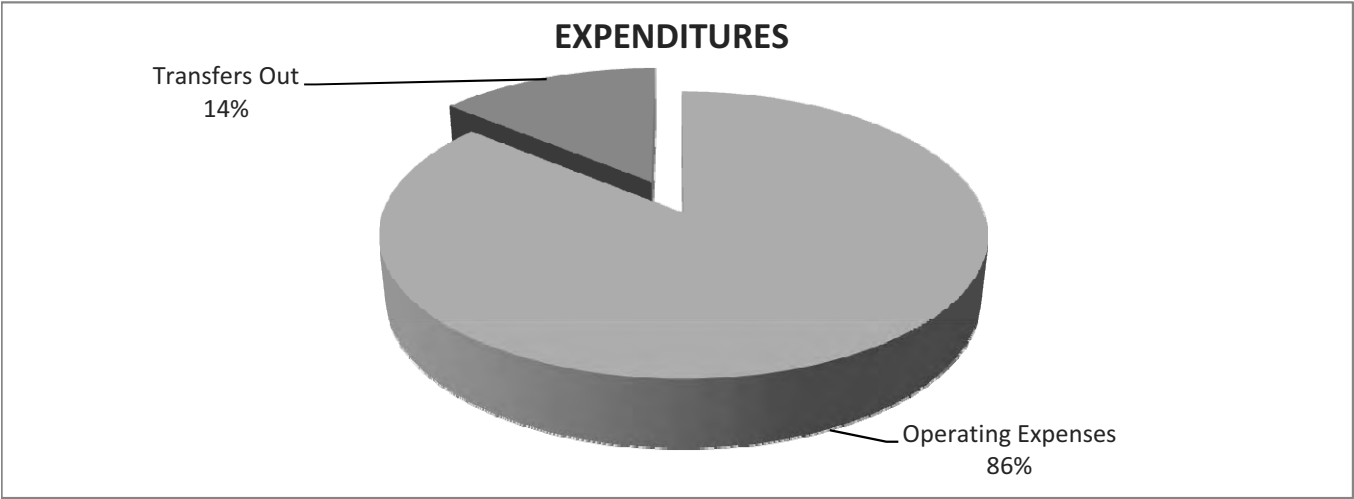
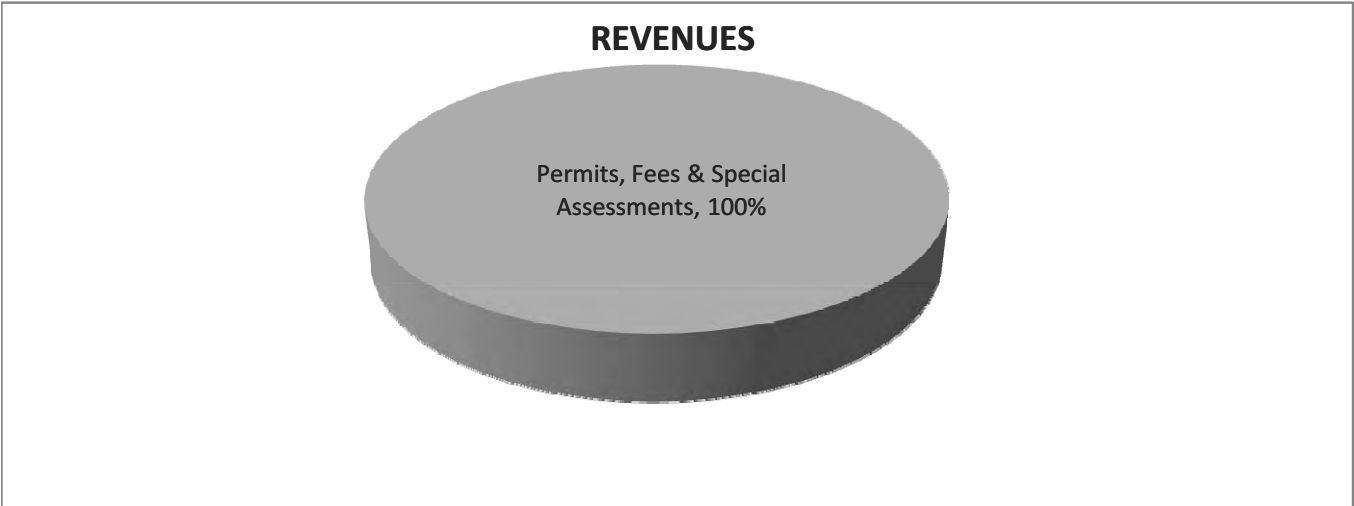
In FY10, the maintenance of the subdivision ponds and street lighting within the Hamilton's Reserve subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	9,224	9,224
Less 5% Statutory Reduction	0	0	0	-461	-461
Total Revenues:	\$0	\$0	\$0	\$8,763	\$8,763
<u>Expenditures</u>					
Operating Expenses	0	0	0	7,570	7,570
Transfers Out	0	0	0	1,193	1,193
Total Expenditures:	\$0	\$0	\$0	\$8,763	\$8,763

FUND 129 - STREET LIGHTING MSBU
HYDE PARK

HYDE PARK
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

TRENDS & ISSUES

The Hyde Park MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Hyde Park subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

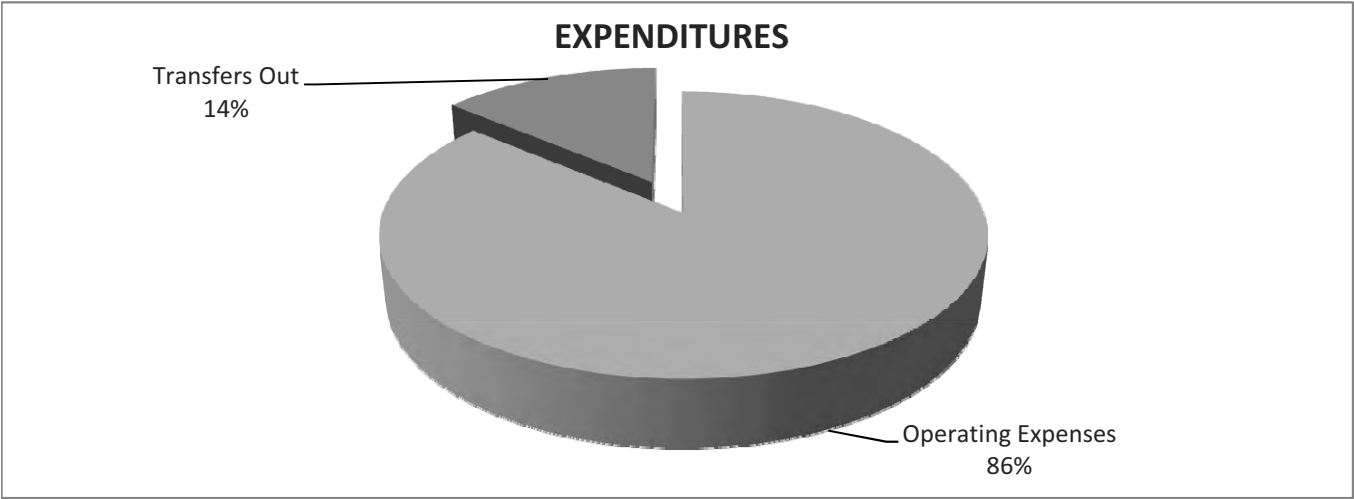
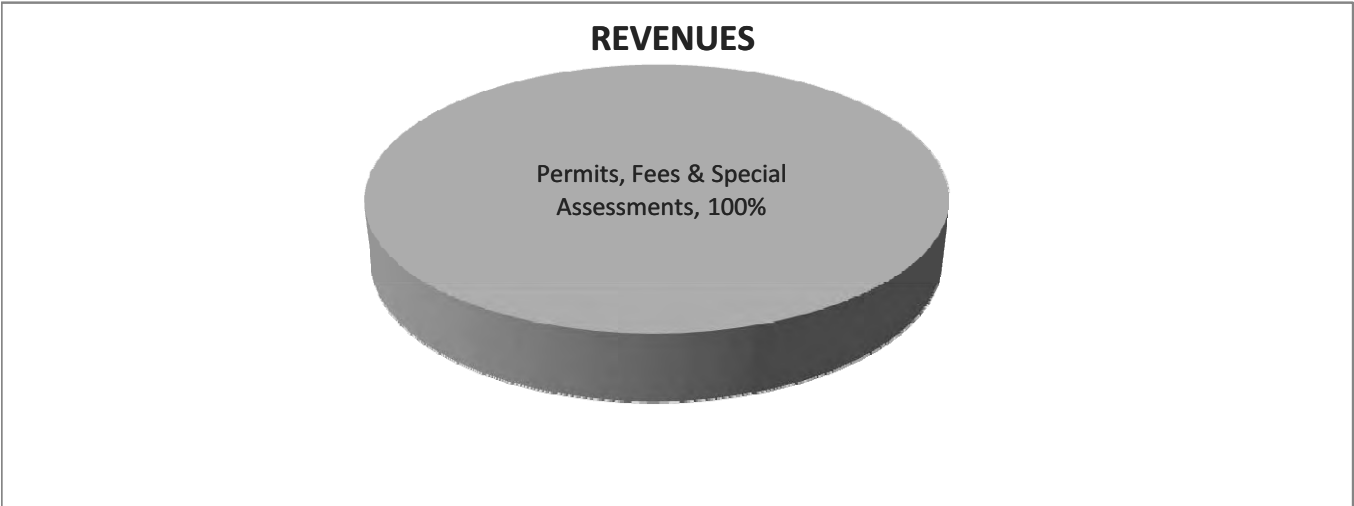
In FY10, the maintenance of the subdivision ponds and street lighting within the Hyde Park subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	1,525	1,525
Less 5% Statutory Reduction	0	0	0	-76	-76
Total Revenues:	\$0	\$0	\$0	\$1,449	\$1,449
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,246	1,246
Transfers Out	0	0	0	203	203
Total Expenditures:	\$0	\$0	\$0	\$1,449	\$1,449

FUND 129 - STREET LIGHTING MSBU
MORELAND ESTATE

MORELAND ESTATE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
MORELAND ESTATE**

COST CENTER SUMMARY - (9260):

TRENDS & ISSUES

The Moreland Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Moreland Estates subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Moreland Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,189	3,189
Less 5% Statutory Reduction	0	0	0	-159	-159
Total Revenues:	\$0	\$0	\$0	\$3,030	\$3,030
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,610	2,610
Transfers Out	0	0	0	420	420
Total Expenditures:	\$0	\$0	\$0	\$3,030	\$3,030


**FUND 129 - STREET LIGHTING MSBU
NEPTUNE SHORES**

NEPTUNE SHORES

Programs & Services:

Street Lighting

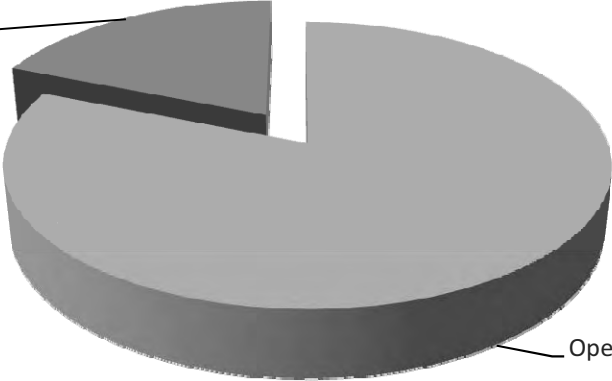
REVENUES



Permits, Fees & Special
Assessments, 100%

EXPENDITURES

Transfers Out
19%



Operating Expenses
81%

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

TRENDS & ISSUES

The Neptune Shores MSTU was established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Neptune Shores subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

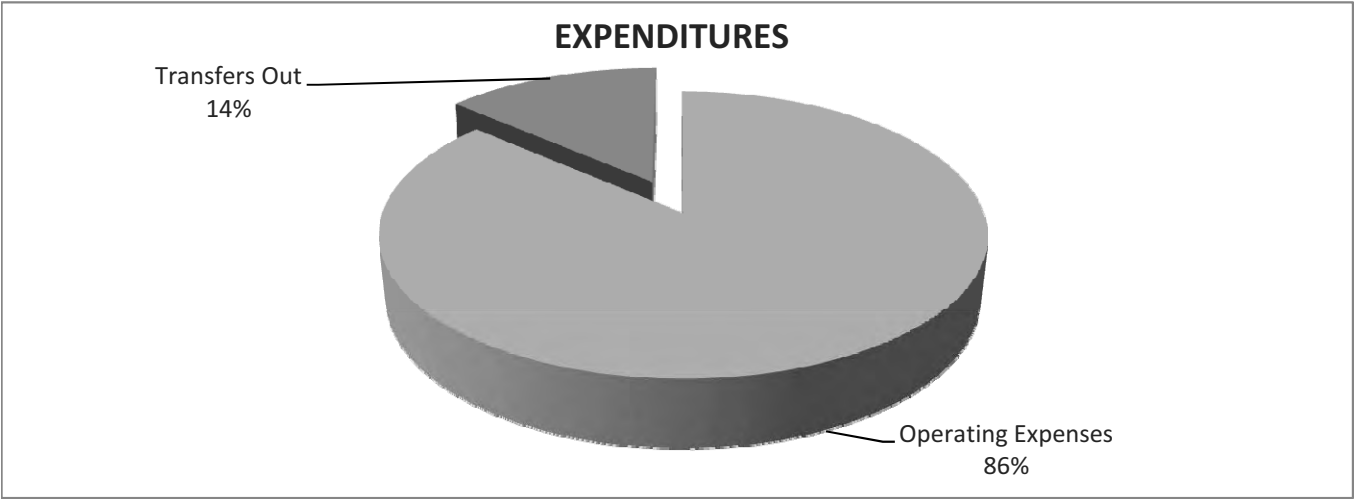
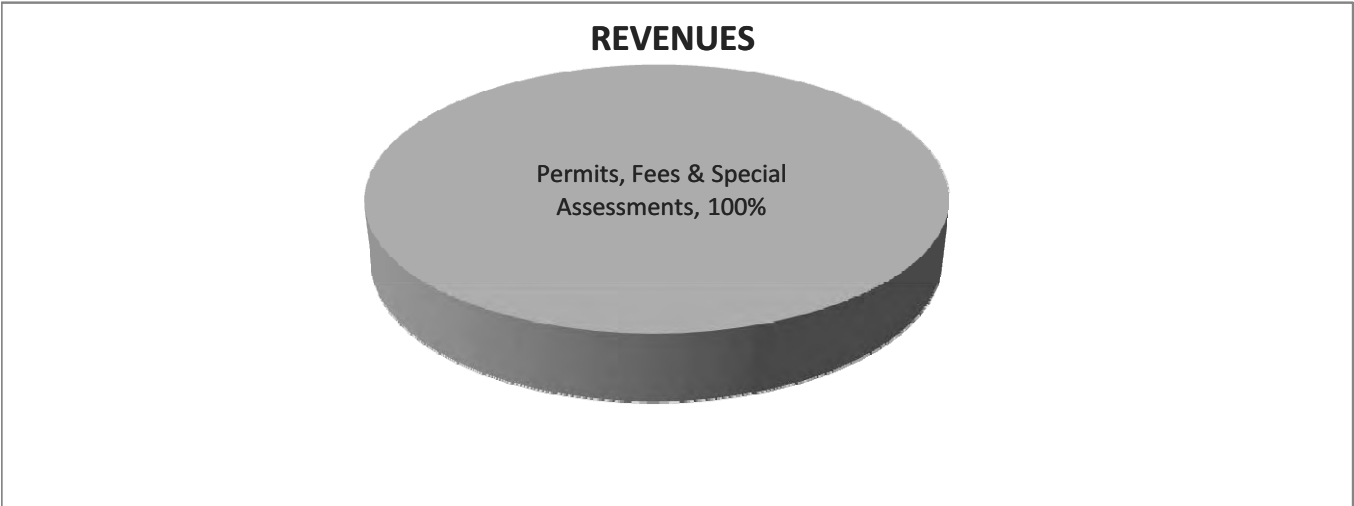
In FY10, the maintenance of the subdivision ponds and street lighting within the Neptune Shores subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	374	374
Less 5% Statutory Reduction	0	0	0	-19	-19
Total Revenues:	\$0	\$0	\$0	\$355	\$355
<u>Expenditures</u>					
Operating Expenses	0	0	0	288	288
Transfers Out	0	0	0	67	67
Total Expenditures:	\$0	\$0	\$0	\$355	\$355

FUND 129 - STREET LIGHTING MSBU
OAK POINTE

OAK POINTE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
OAK POINTE**

COST CENTER SUMMARY - (9263):

TRENDS & ISSUES

The Oak Pointe MSTU was established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Oak Pointe subdivision. In Fiscal Year 2011, this MSTU was converted into two separate MSBU Funds. One MSBU was created for the maintenance of stormwater; and the other for maintenance of street lighting. There are no personnel costs directly associated with this cost center.

REVENUES

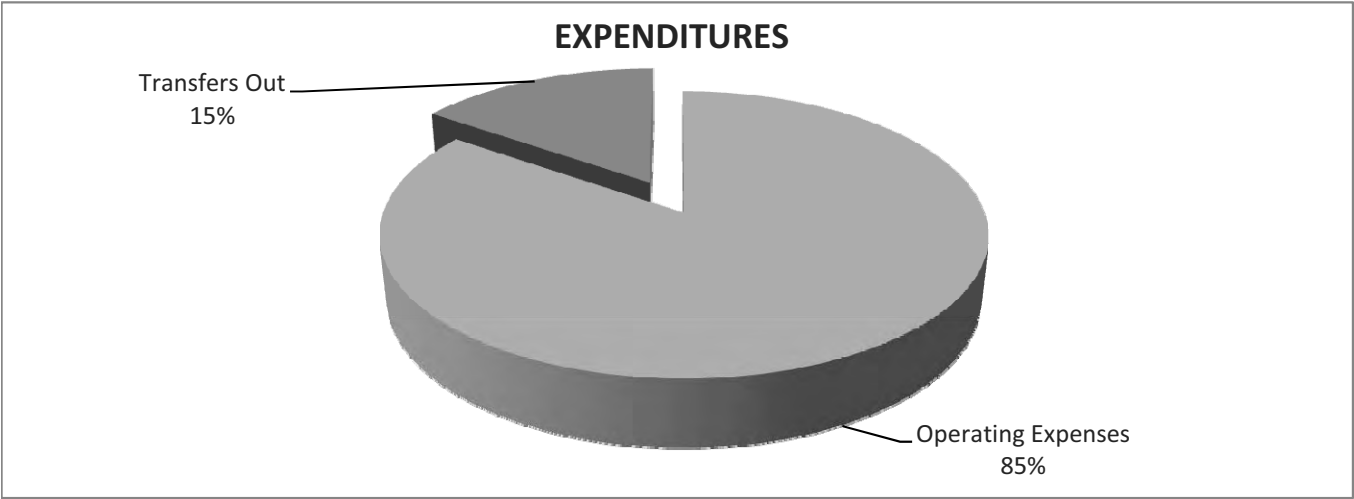
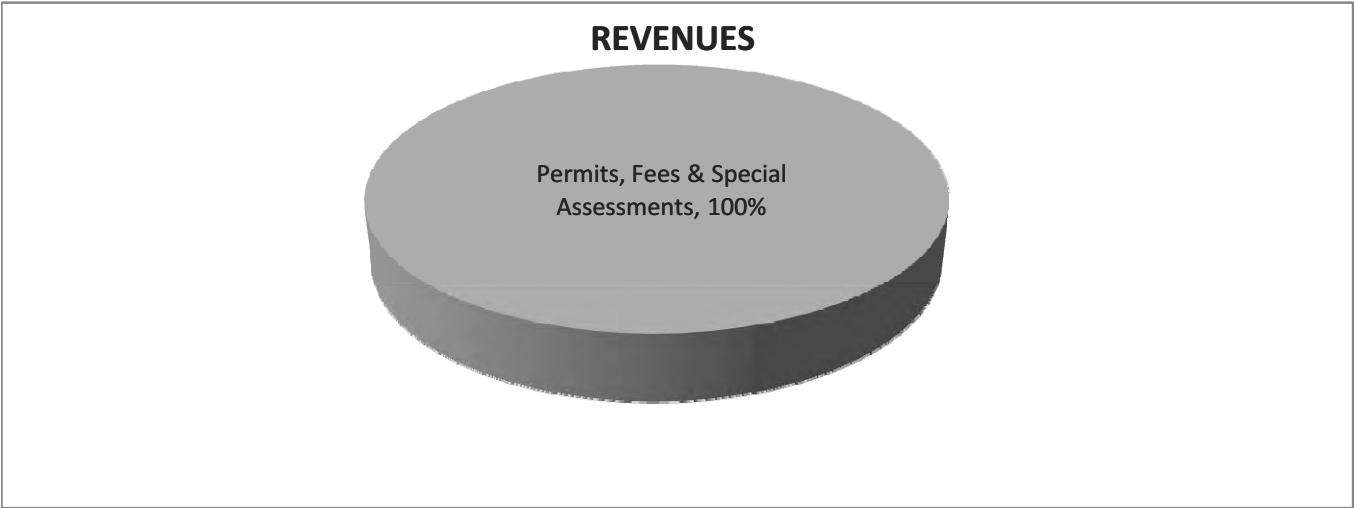
In FY10, the maintenance of the subdivision ponds and street lighting within the Oak Pointe subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,684	4,684
Less 5% Statutory Reduction	0	0	0	-234	-234
Total Revenues:	\$0	\$0	\$0	\$4,450	\$4,450
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,844	3,844
Transfers Out	0	0	0	606	606
Total Expenditures:	\$0	\$0	\$0	\$4,450	\$4,450

**FUND 129 - STREET LIGHTING MSBU
PEBBLE POINT**

PEBBLE POINT
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
PEBBLE POINT**

COST CENTER SUMMARY - (9264):

TRENDS & ISSUES

The Pebble Point MSTU was established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Pebble Point subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

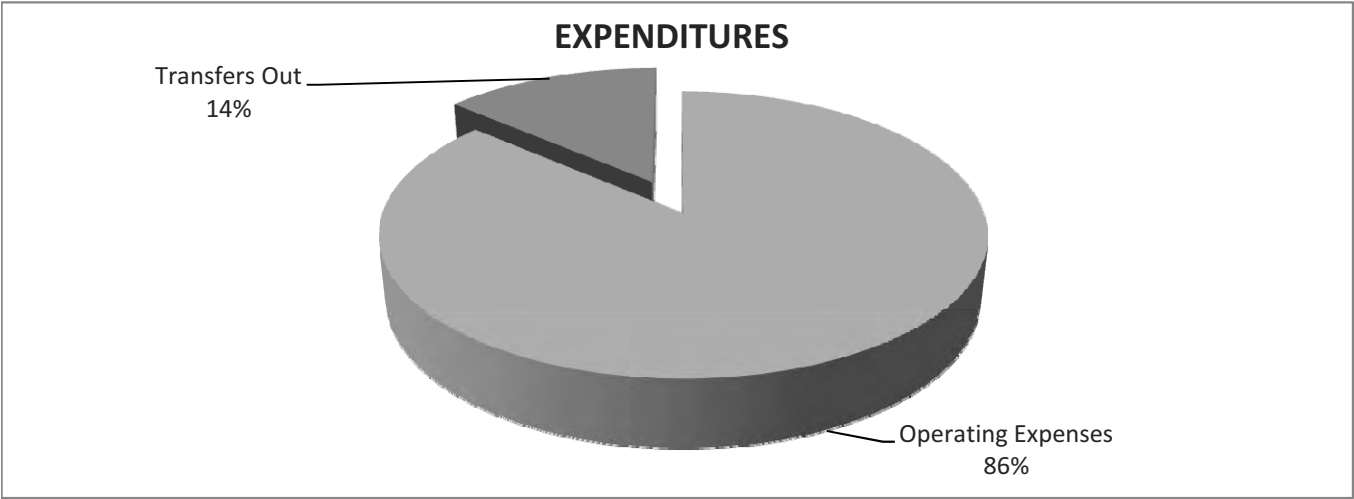
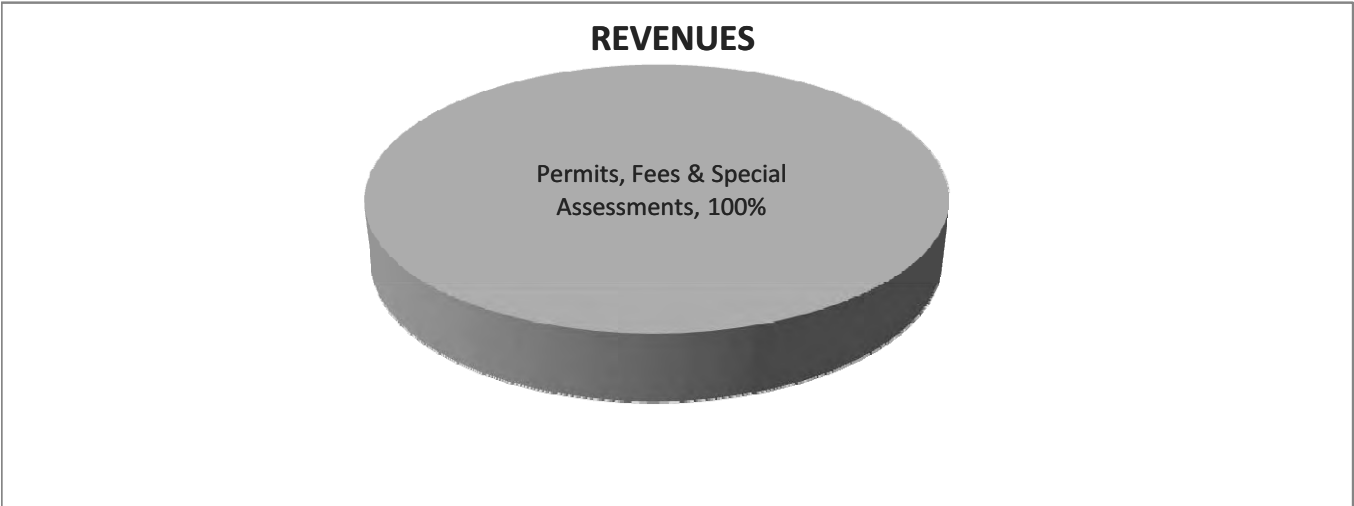
In FY10, the maintenance of the subdivision ponds and street lighting within the Pebble Point subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	11,889	11,889
Less 5% Statutory Reduction	0	0	0	-594	-594
Total Revenues:	\$0	\$0	\$0	\$11,295	\$11,295
<u>Expenditures</u>					
Operating Expenses	0	0	0	9,560	9,560
Transfers Out	0	0	0	1,735	1,735
Total Expenditures:	\$0	\$0	\$0	\$11,295	\$11,295

FUND 129 - STREET LIGHTING MSBU
ALAMO ESTATES LIGHTING

ALAMO ESTATES LIGHTING
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
ALAMO ESTATES LIGHTING**

COST CENTER SUMMARY - (9273):

TRENDS & ISSUES

The Alamo Estates MSTU was established for the purpose of funding the maintenance of street lighting within Alamo Estates subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

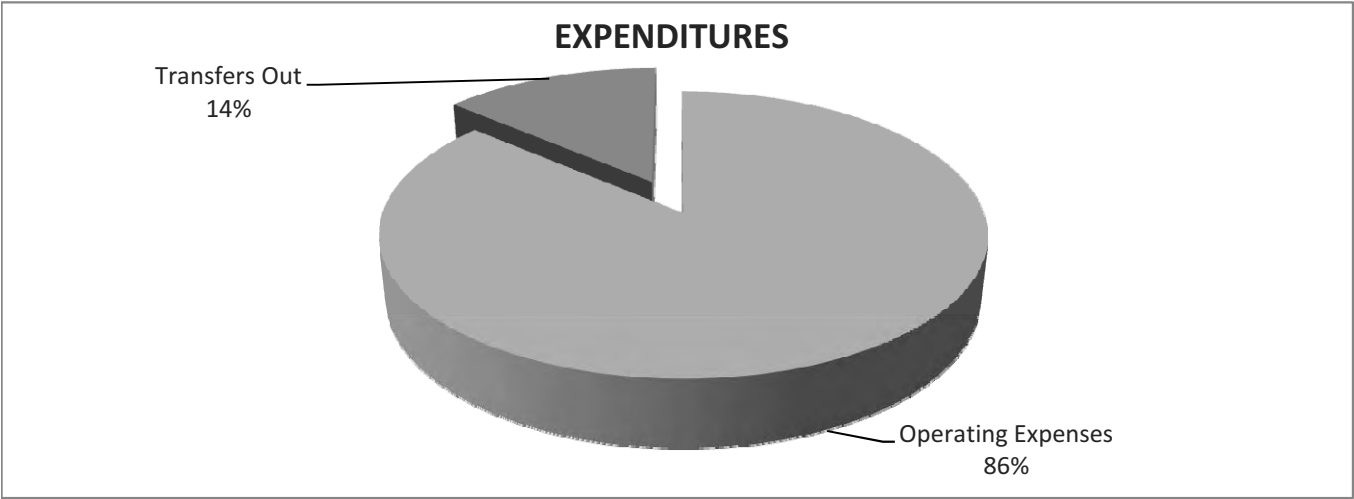
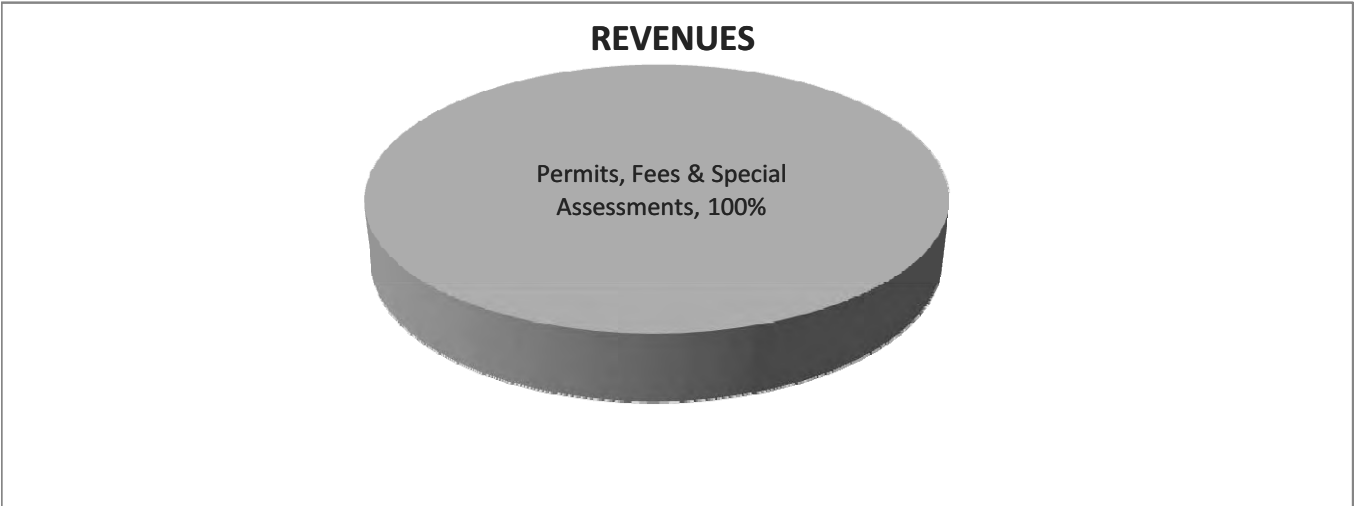
In FY10, the maintenance of the street lighting within the Alamo Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the street lighting will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	8,780	8,780
Less 5% Statutory Reduction	0	0	0	-439	-439
Total Revenues:	\$0	\$0	\$0	\$8,341	\$8,341
<u>Expenditures</u>					
Operating Expenses	0	0	0	7,199	7,199
Transfers Out	0	0	0	1,142	1,142
Total Expenditures:	\$0	\$0	\$0	\$8,341	\$8,341

FUND 129 - STREET LIGHTING MSBU
WHISPERING OAKS

WHISPERING OAKS
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

TRENDS & ISSUES

The Whispering Oaks MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Whispering Oaks subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

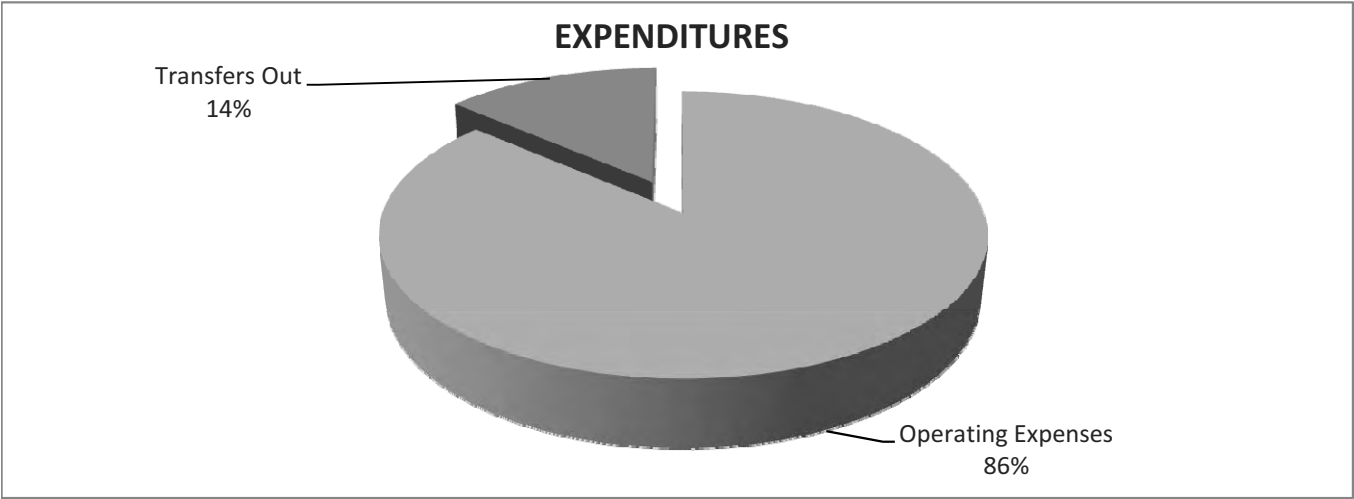
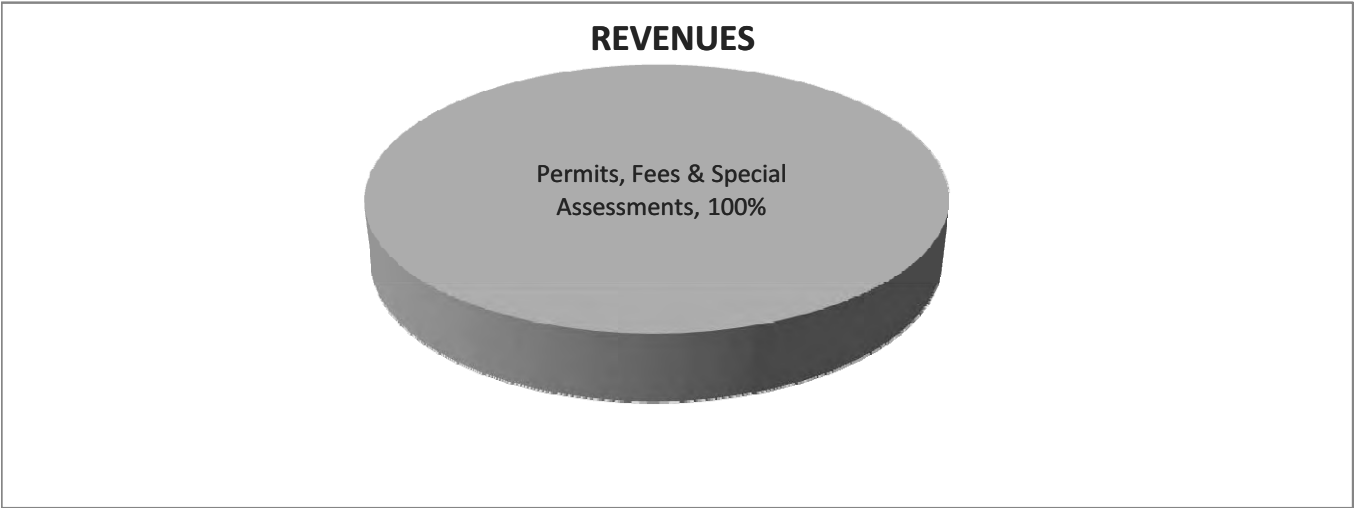
In FY10, the maintenance of the subdivision ponds and street lighting within the Whispering Oaks subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,639	3,639
Less 5% Statutory Reduction	0	0	0	-182	-182
Total Revenues:	\$0	\$0	\$0	\$3,457	\$3,457
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,982	2,982
Transfers Out	0	0	0	475	475
Total Expenditures:	\$0	\$0	\$0	\$3,457	\$3,457

FUND 129 - STREET LIGHTING MSBU
BRIGHTON PLACE

BRIGHTON PLACE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

TRENDS & ISSUES

The Brighton Place MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Brighton Place subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

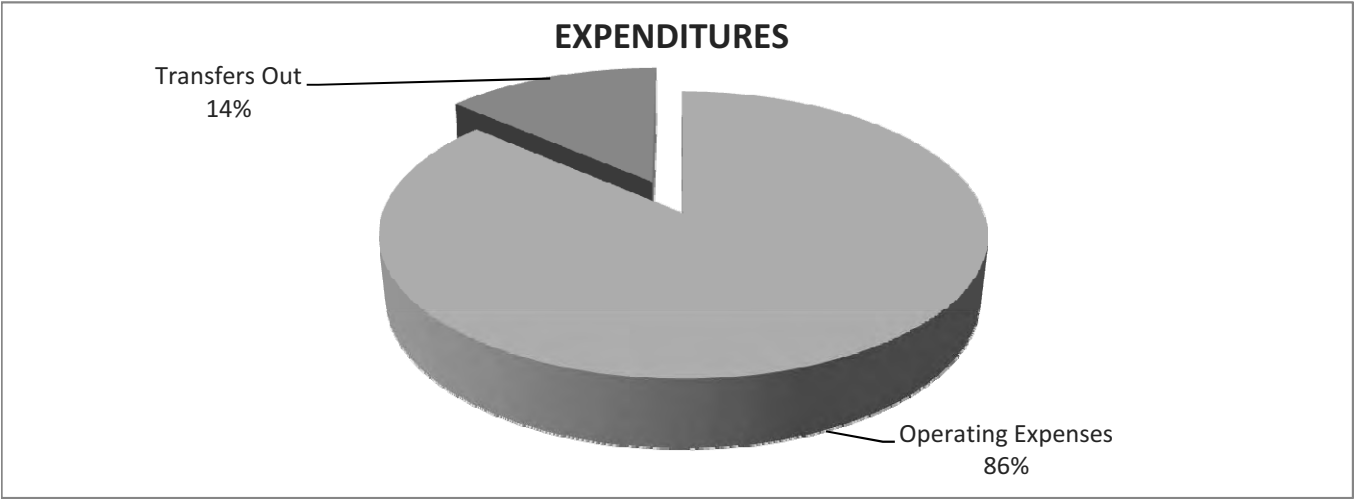
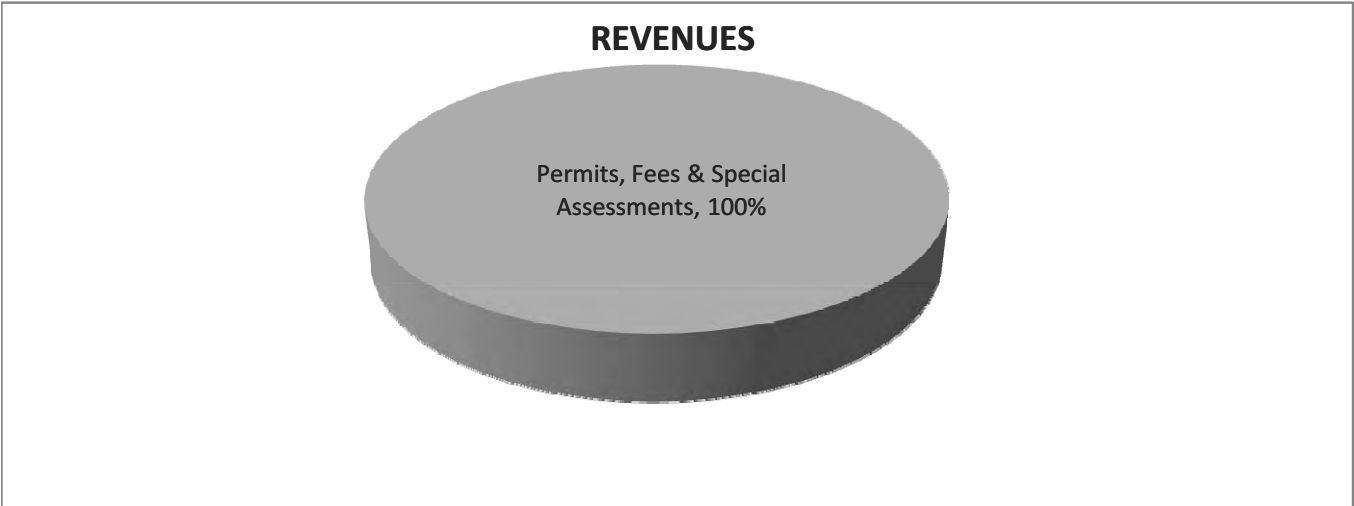
In FY10, the maintenance of the subdivision ponds and street lighting within the Brighton Place subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,542	4,542
Less 5% Statutory Reduction	0	0	0	-227	-227
Total Revenues:	\$0	\$0	\$0	\$4,315	\$4,315
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,726	3,726
Transfers Out	0	0	0	589	589
Total Expenditures:	\$0	\$0	\$0	\$4,315	\$4,315

FUND 129 - STREET LIGHTING MSBU
PINE GROVE ESTATES

PINE GROVE ESTATES
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

TRENDS & ISSUES

The Pine Grove Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Pine Grove Estates subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

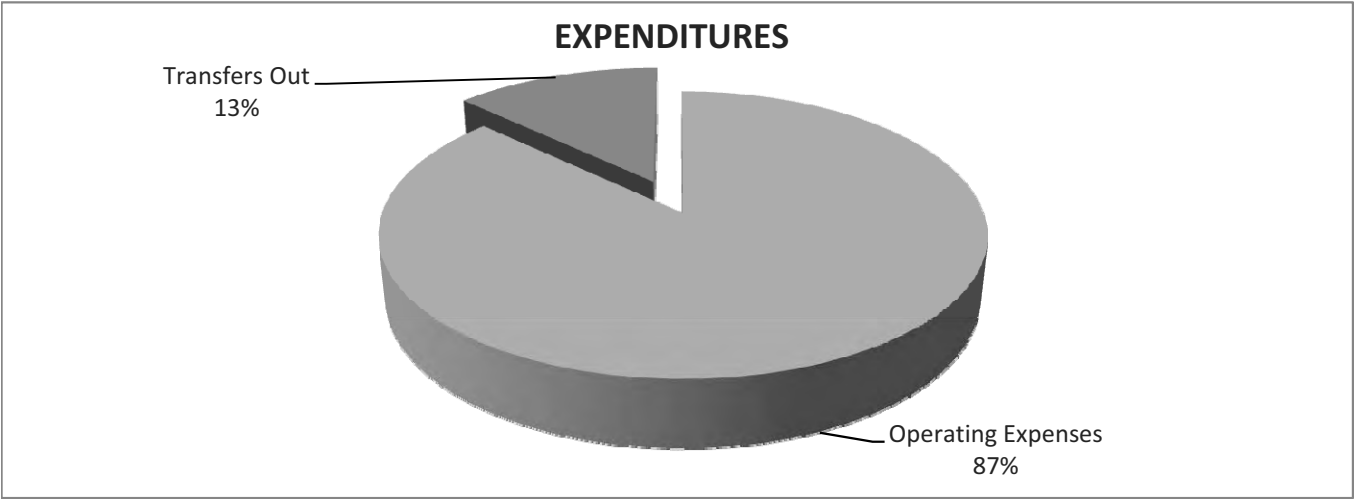
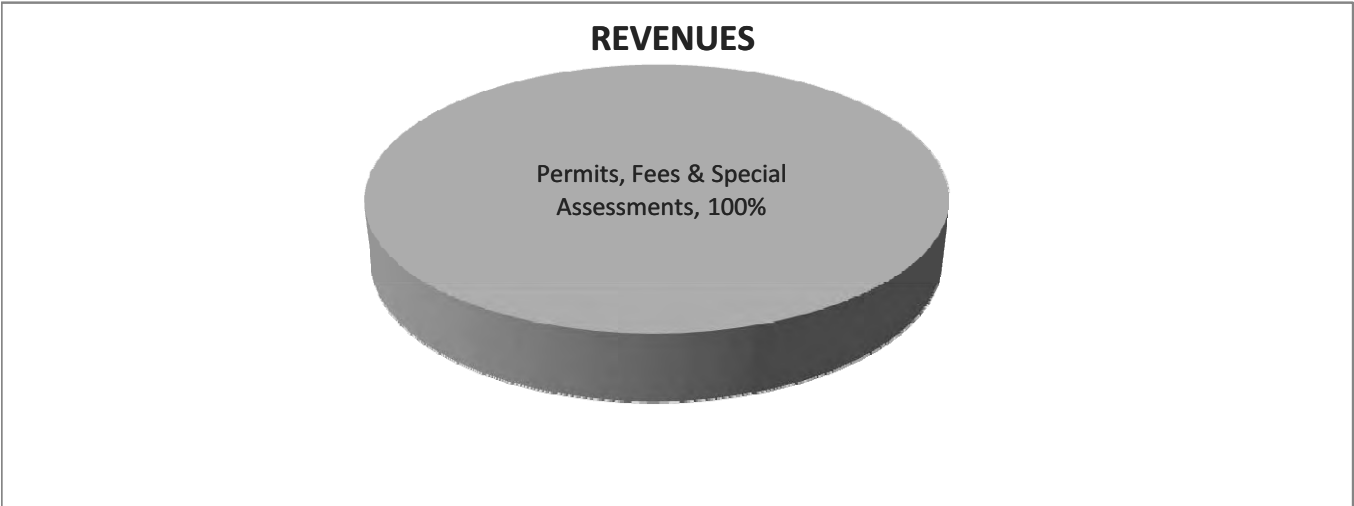
In FY10, the maintenance of the subdivision ponds and street lighting within the Pine Grove Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	610	610
Less 5% Statutory Reduction	0	0	0	-30	-30
Total Revenues:	\$0	\$0	\$0	\$580	\$580
<u>Expenditures</u>					
Operating Expenses	0	0	0	501	501
Transfers Out	0	0	0	79	79
Total Expenditures:	\$0	\$0	\$0	\$580	\$580

FUND 129 - STREET LIGHTING MSBU
WREN DRIVE

WREN DRIVE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
WREN DRIVE**

COST CENTER SUMMARY - (9287):

TRENDS & ISSUES

The Wren Drive MSTU was established for the purpose of funding the maintenance of street lighting along Wren Drive. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

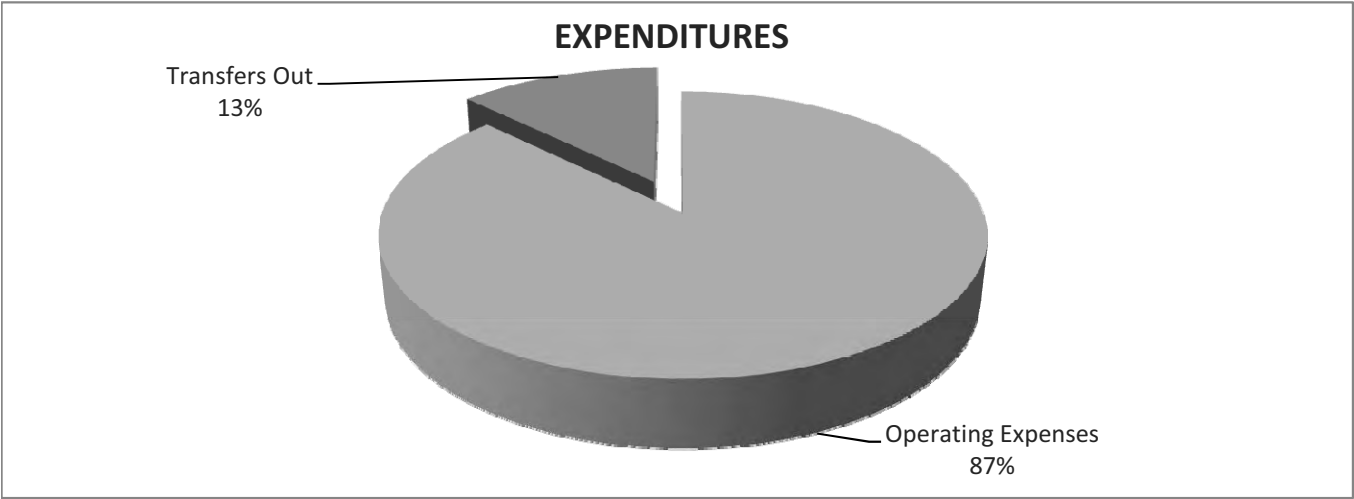
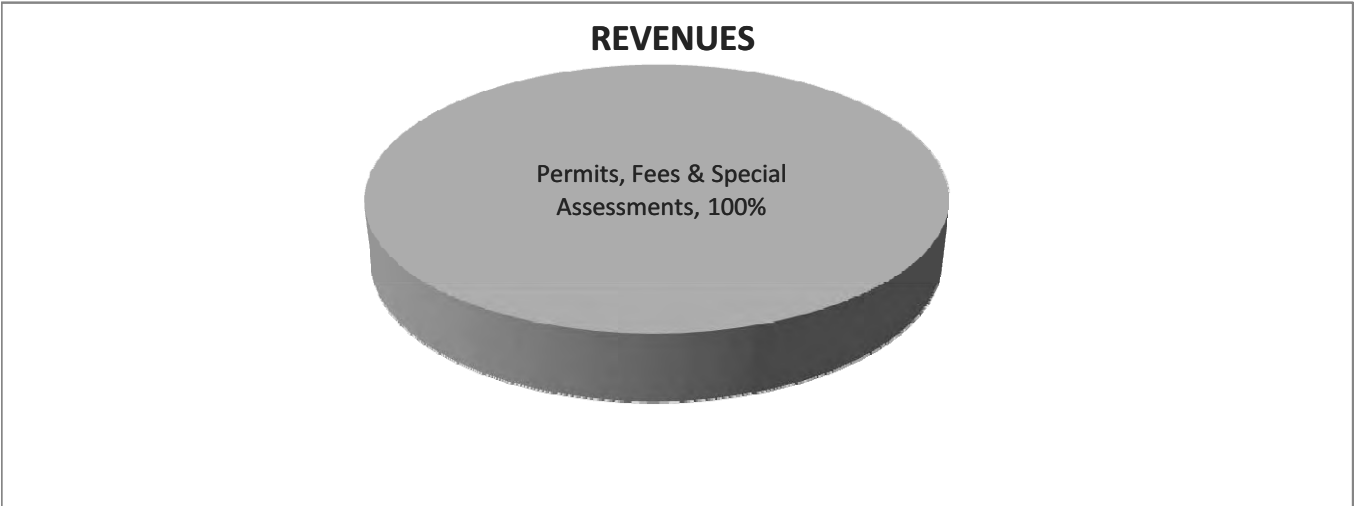
In FY10, the maintenance of the street lighting within the Wren Drive subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the street lighting will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	606	606
Less 5% Statutory Reduction	0	0	0	-30	-30
Total Revenues:	\$0	\$0	\$0	\$576	\$576
<u>Expenditures</u>					
Operating Expenses	0	0	0	501	501
Transfers Out	0	0	0	75	75
Total Expenditures:	\$0	\$0	\$0	\$576	\$576

**FUND 129 - STREET LIGHTING MSBU
LANDINGS AT LAKE RUNNYMEADE**

LANDINGS AT LAKE RUNNYMEADE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
LANDINGS@LAKE RUNNYMEADE MSBU**

COST CENTER SUMMARY - (9295):

TRENDS & ISSUES

The Landings at Lake Runnymede MSBU was established for the purpose of funding the maintenance of street lighting within the Landings at Lake Runnymede subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

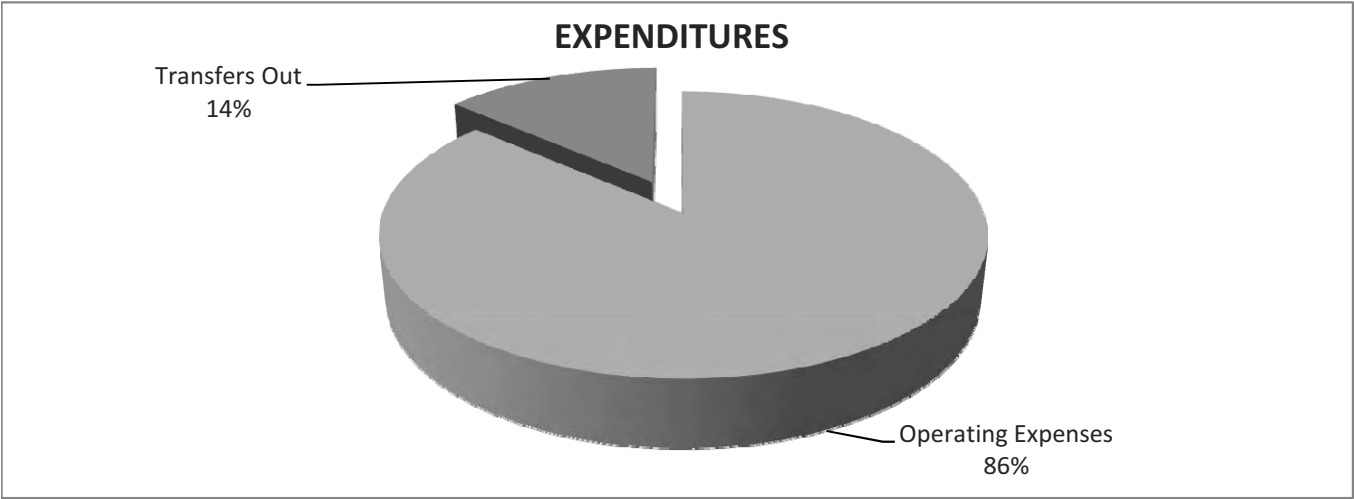
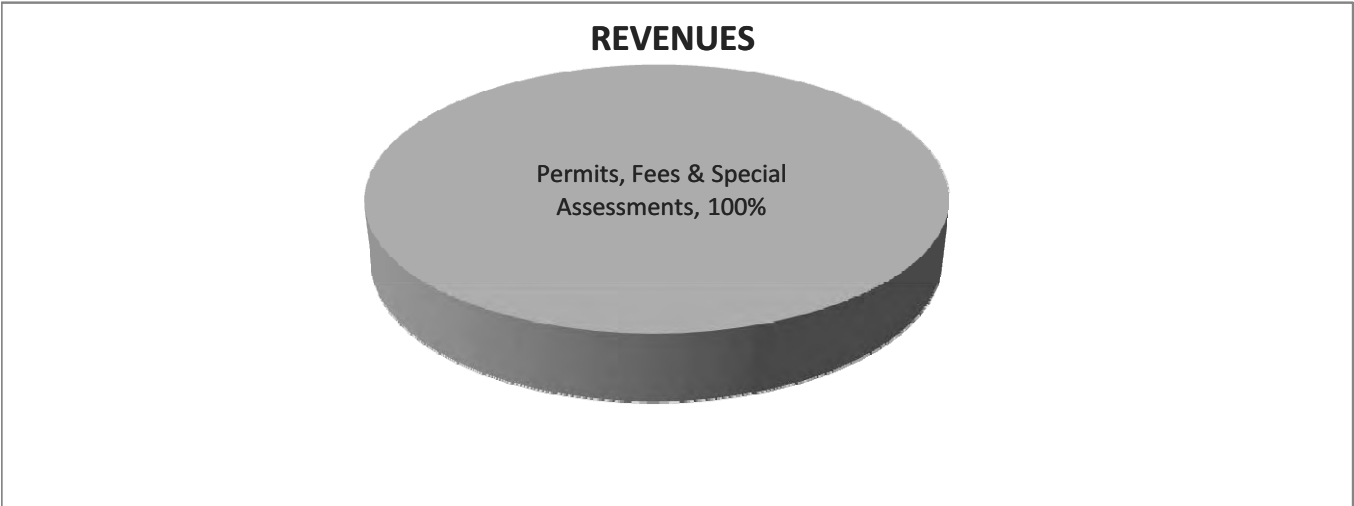
In FY10, the maintenance of the street lighting within the Landings at Lake Runnymede subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152, therefore no history is reflected in this cost center. In FY11, the maintenance of the street lighting will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,998	2,998
Less 5% Statutory Reduction	0	0	0	-150	-150
Total Revenues:	\$0	\$0	\$0	\$2,848	\$2,848
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,485	2,485
Transfers Out	0	0	0	363	363
Total Expenditures:	\$0	\$0	\$0	\$2,848	\$2,848

**FUND 129 - STREET LIGHTING MSBU
ROLLING HILLS ESTATES**

ROLLING HILLS ESTATES
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

TRENDS & ISSUES

The Rolling Hills Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Rolling Hills Estates subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

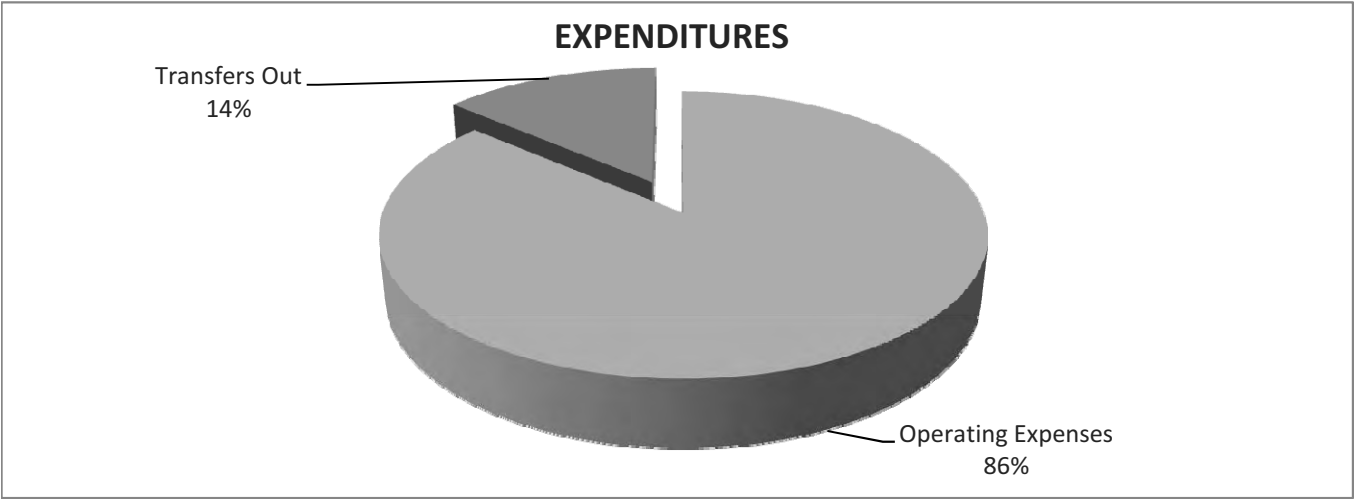
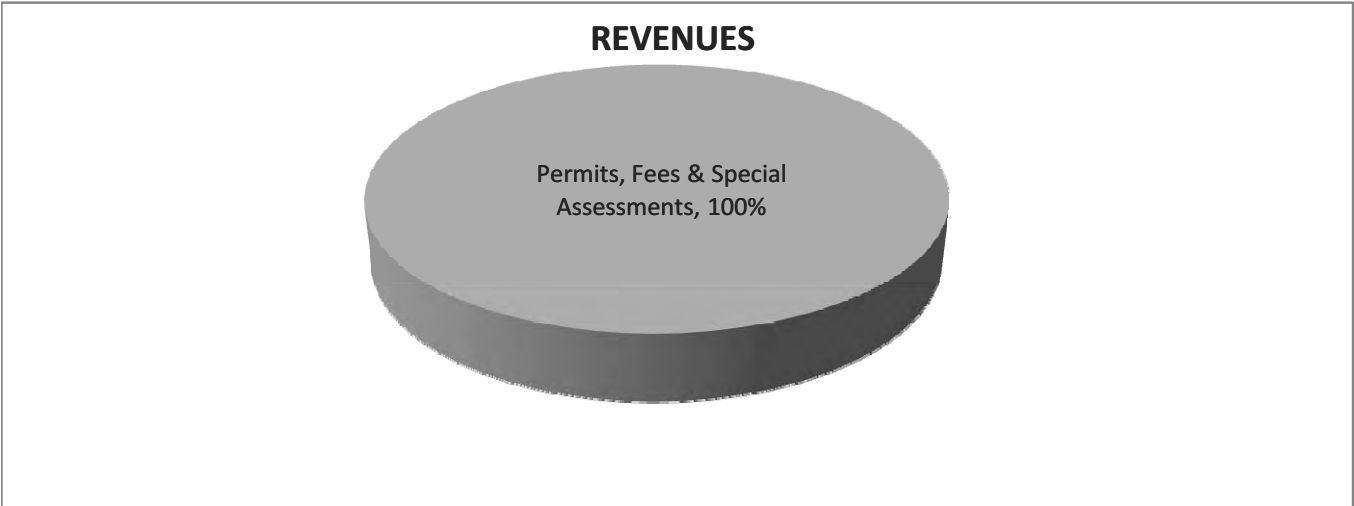
In FY10, the maintenance of the subdivision ponds and street lighting within the Rolling Hills Estates subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	31,007	31,007
Less 5% Statutory Reduction	0	0	0	-1,550	-1,550
Total Revenues:	\$0	\$0	\$0	\$29,457	\$29,457
<u>Expenditures</u>					
Operating Expenses	0	0	0	25,430	25,430
Transfers Out	0	0	0	4,027	4,027
Total Expenditures:	\$0	\$0	\$0	\$29,457	\$29,457

FUND 129 - STREET LIGHTING MSBU
KALIGA DRIVE

KALIGA DRIVE
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
KALIGA DR MSBU**

COST CENTER SUMMARY - (9298):

TRENDS & ISSUES

The Kaliga Drive MSBU was established for the purpose of funding the maintenance of street lighting within the Kaliga Drive subdivision. In FY11, this MSBU realigned under the Local Improvement and Assessment Ordinance (#10-10) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

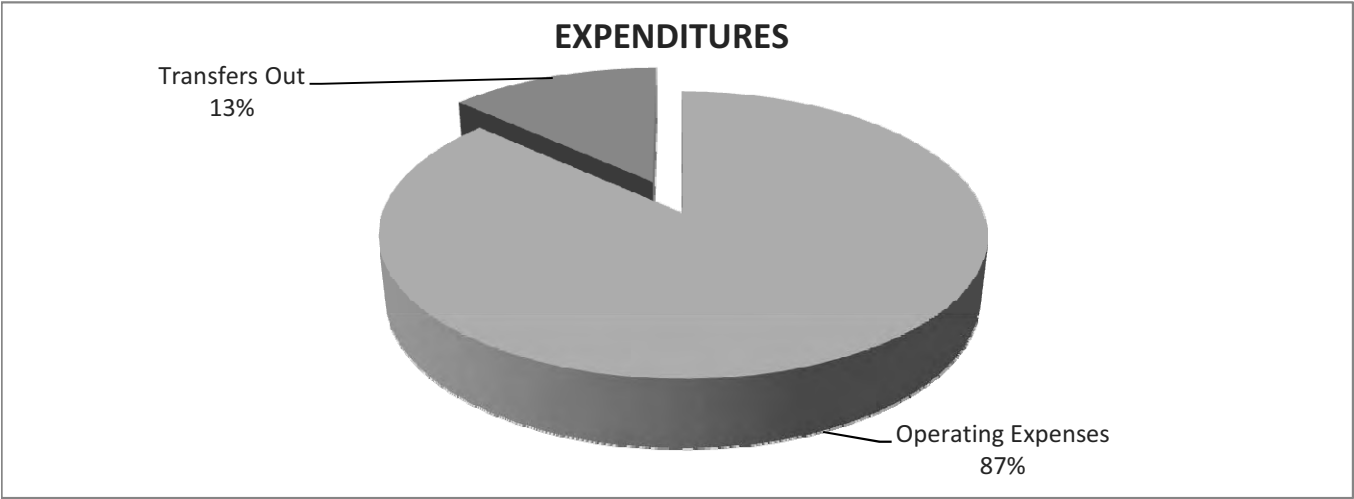
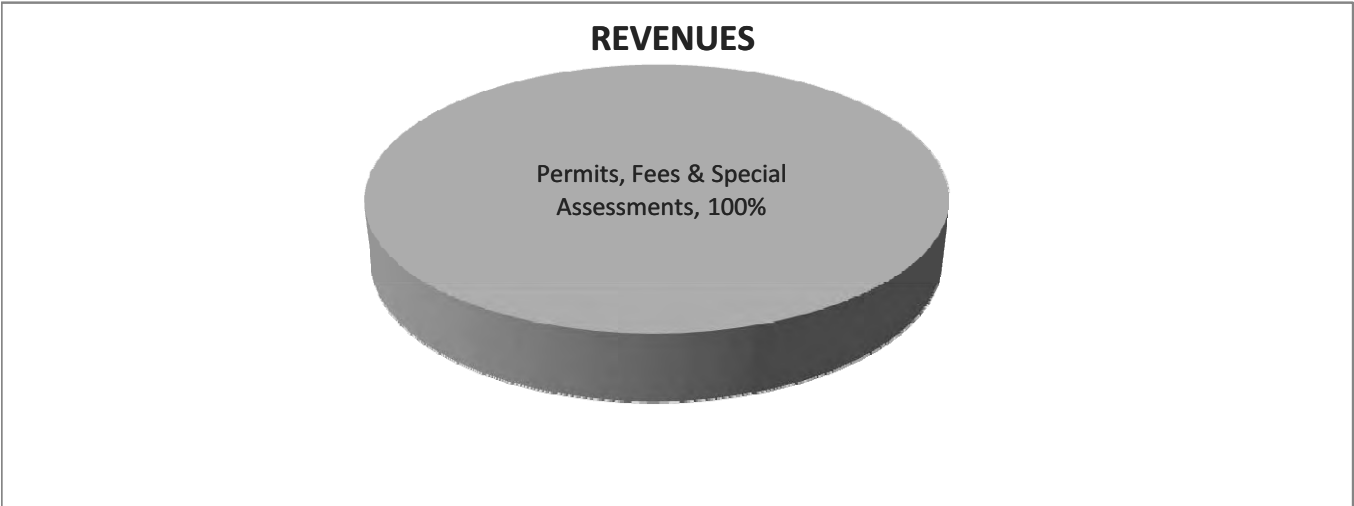
In FY10, the maintenance of the street lighting within the Kaliga Drive subdivision was funded through an MSBU (non ad-valorem assessment) and accounted for in Fund 153, therefore no history is reflected in this cost center. In FY11, the maintenance of the street lighting will be funded through this MSBU.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,732	2,732
Less 5% Statutory Reduction	0	0	0	-137	-137
Total Revenues:	\$0	\$0	\$0	\$2,595	\$2,595
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,238	2,238
Transfers Out	0	0	0	357	357
Total Expenditures:	\$0	\$0	\$0	\$2,595	\$2,595

**FUND 129 - STREET LIGHTING MSBU
CHISOLM ESTATES**

CHISOLM ESTATES
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
CHISOLM ESTATES**

COST CENTER SUMMARY - (9303):

TRENDS & ISSUES

The Chisholm Estates MSTU was established for the purpose of funding the maintenance of the storm water management ponds within the Chisholm Estates subdivision. In FY11, this MSTU was converted to an MSBU under the Local Improvement and Assessment Ordinance (#10-10) and the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R). In addition, a separate MSBU was created for maintenance of street lighting under the Street Lighting Assessment Resolution (#10-050R).

REVENUES

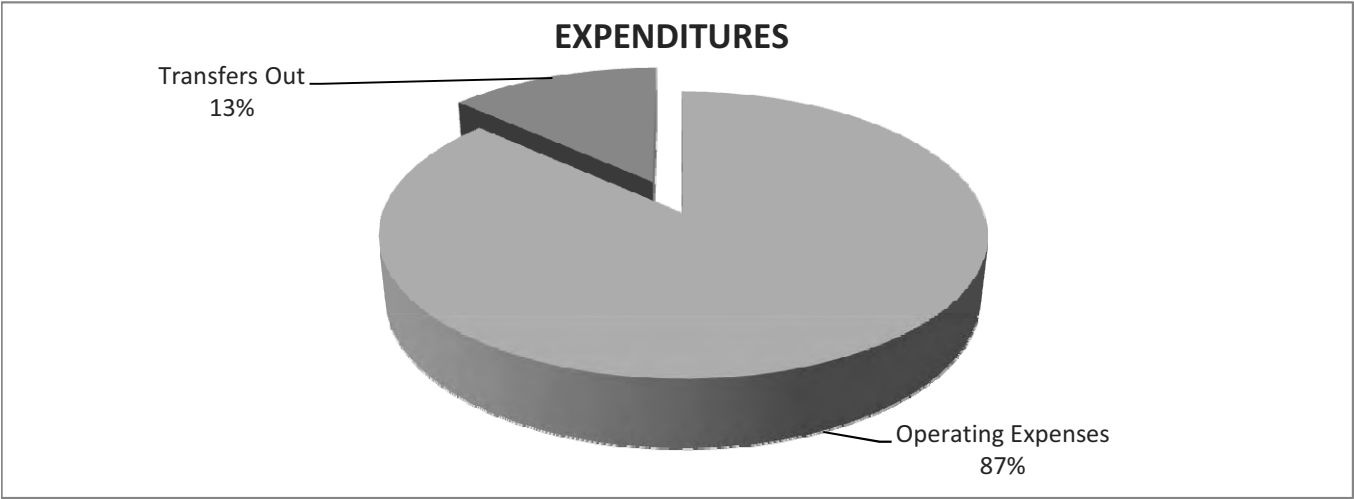
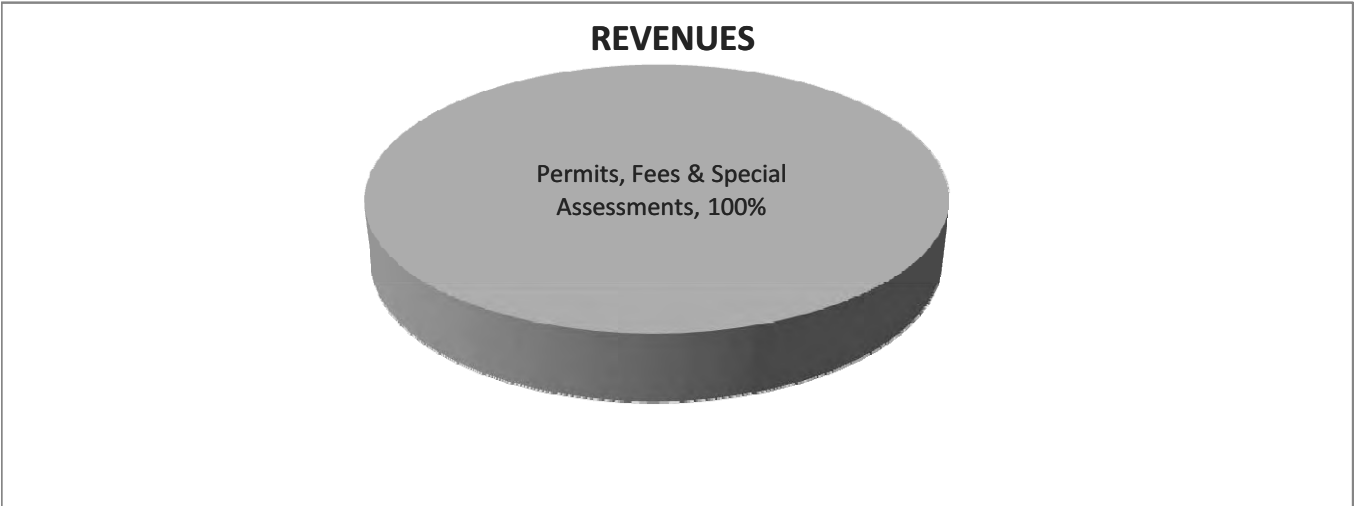
This is the first year the MSBU will provide service, therefore no history is reflected in this cost center. In FY11, the maintenance of the street lighting will be funded through this MSBU (non-ad valorem assessment).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	8,403	8,403
Less 5% Statutory Reduction	0	0	0	-420	-420
Total Revenues:	\$0	\$0	\$0	\$7,983	\$7,983
<u>Expenditures</u>					
Operating Expenses	0	0	0	6,918	6,918
Transfers Out	0	0	0	1,065	1,065
Total Expenditures:	\$0	\$0	\$0	\$7,983	\$7,983

FUND 129 - STREET LIGHTING MSBU
SOUTHPORT BAY

SOUTHPORT BAY
Programs & Services:

Street Lighting



**FUND 129-SUBDIVISION STREETLIGHTS MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

TRENDS & ISSUES

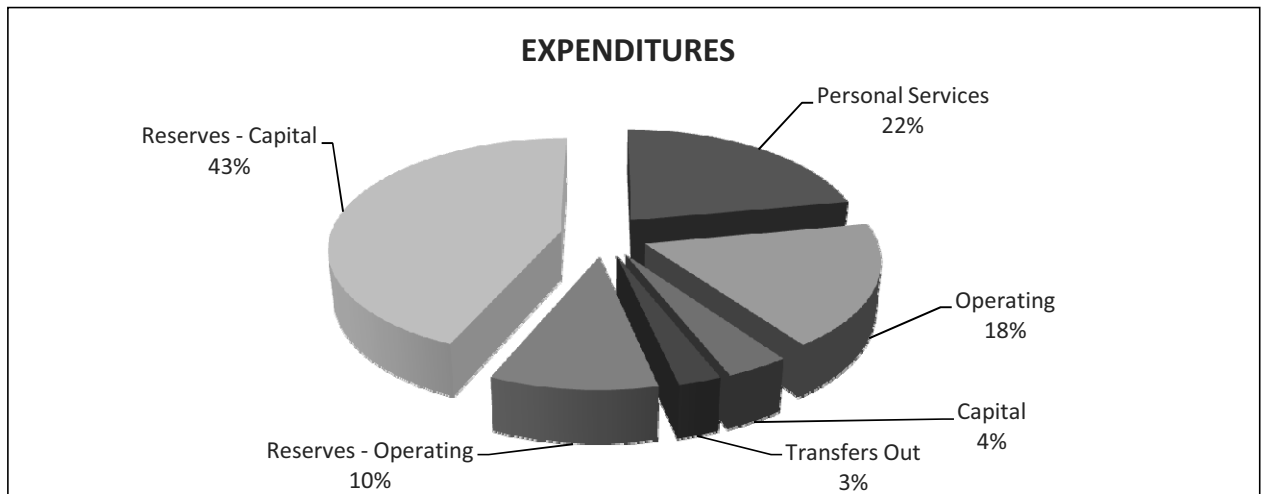
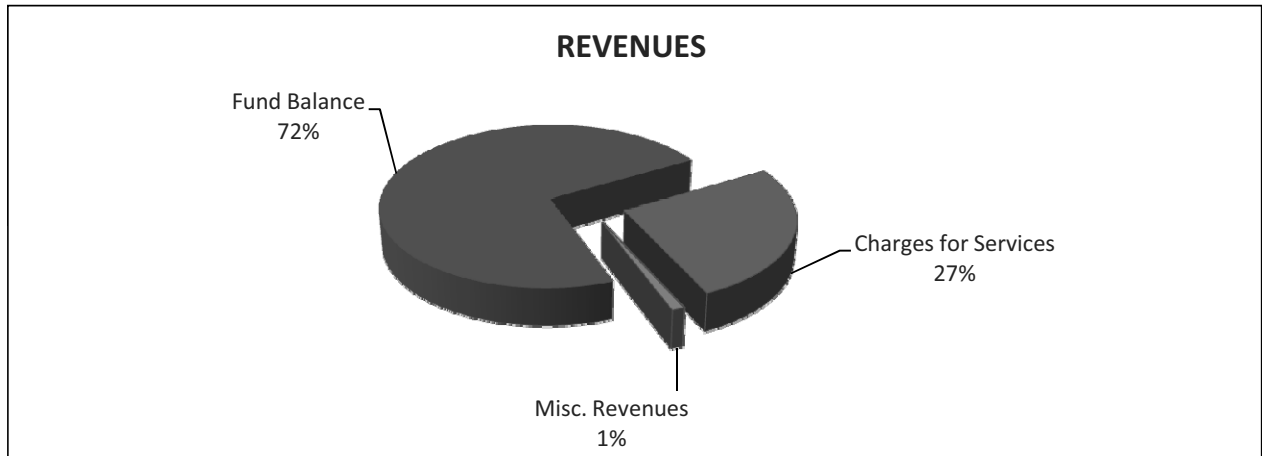
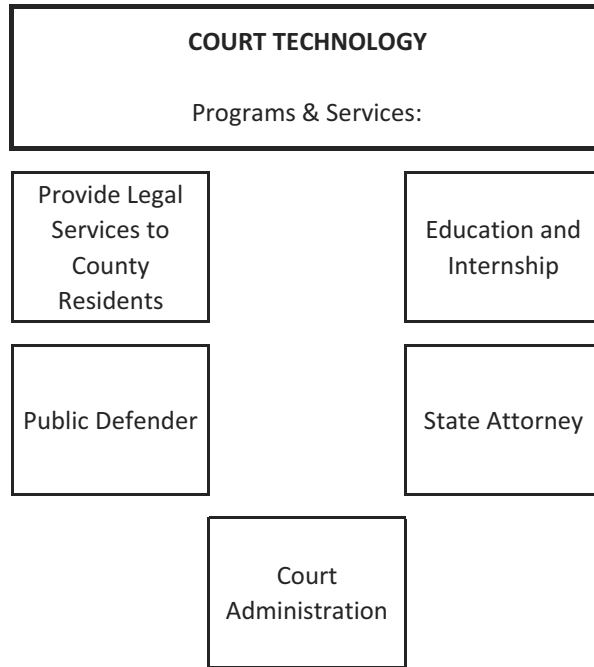
The Southport Bay MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds and street lighting within the Southport Bay subdivision. In FY11, this MSTU was converted into two separate MSBUs under the Local Improvement and Assessment Ordinance (#10-10), the Maintenance of Subdivision Ponds Assessment Resolution (#10-044R) and the Street Lighting Assessment Resolution (#10-050R).

REVENUES

In FY10, the maintenance of the subdivision ponds and street lighting within the Southport Bay subdivision was funded through an MSTU (millage rate) and accounted for in Fund 152. In FY11, the maintenance of the subdivision ponds (Fund 128) and street lighting (Fund 129) will be funded through two separate MSBUs. The maintenance of the street lighting will be accounted for in this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	13,265	13,265
Less 5% Statutory Reduction	0	0	0	-663	-663
Total Revenues:	\$0	\$0	\$0	\$12,602	\$12,602
<u>Expenditures</u>					
Operating Expenses	0	0	0	10,918	10,918
Transfers Out	0	0	0	1,684	1,684
Total Expenditures:	\$0	\$0	\$0	\$12,602	\$12,602

FUND 130 - COURT TECHNOLOGY FUND



FUND 130-COURT RELATED TECHNOLOGY FUND

FUND SUMMARY:

TRENDS & ISSUES

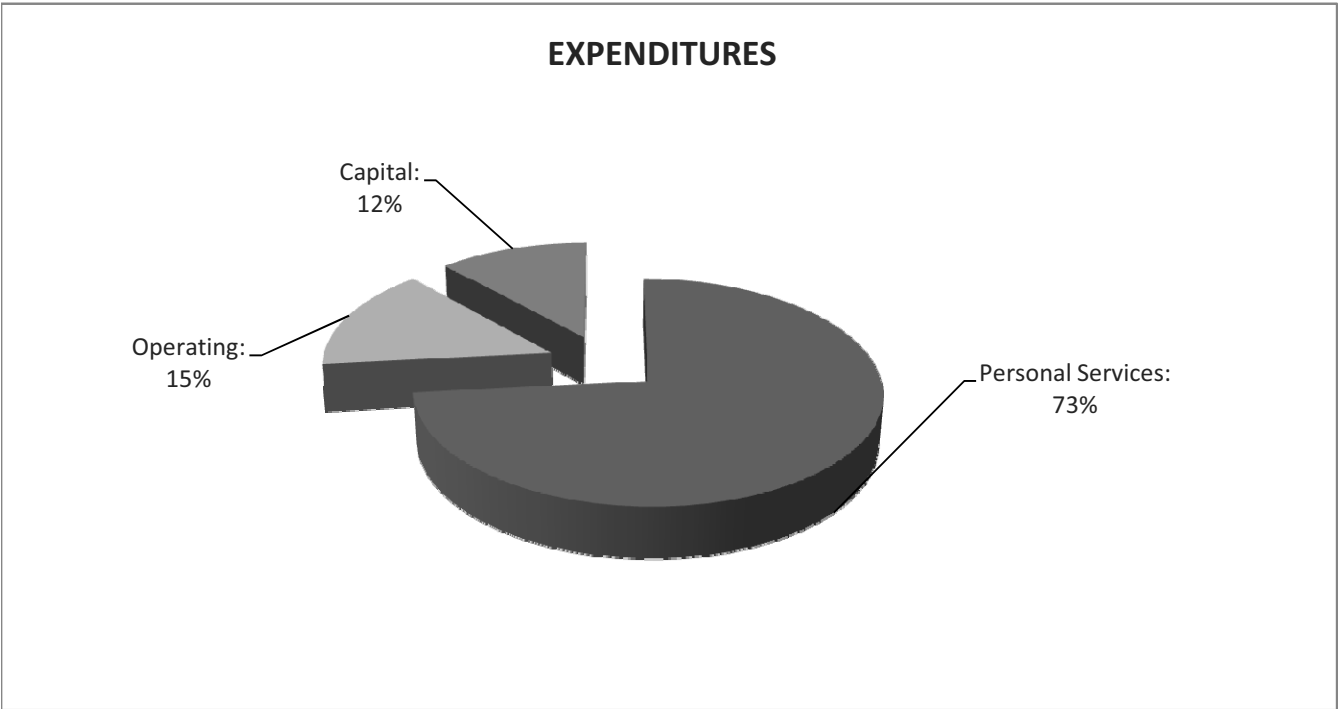
Pursuant to Florida Statute 29.008(1), counties are required by S.14 Article V of the State Constitution to fund the cost of communications services for the Circuit and County Courts, Public Defender's Offices, Guardian Ad Litem and the offices of the Clerk of the Circuit performing court related functions. All court related technology needs are funded. This fund supports the operations of Court Administration, the Public Defender and the State Attorney. The Operating budget (Personal Services, Operating and Capital) has decreased by 9% over the FY10 Adopted Budget due to the implementation of the Countywide furlough and departments effort to streamline expenditures due to the economic downturn.

REVENUES

The Clerk of the Circuit Court collects \$2.00 of a \$4.00 recording fee each month and submit revenues to the Board of County Commissioners. Although Charges for Services are projected to increase by 53%, total revenues have decreased by 20% over the FY10 Adopted Budget due to a declining Fund Balance. Revenues will be monitored closely as we move into the next fiscal year as services provided via court fees are essential to the citizens of Osceola County.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Charges For Services	795,498	595,402	369,993	564,514	194,521
Miscellaneous Revenues	132,947	55,794	76,492	22,133	-54,359
Less 5% Statutory Reduction	0	0	-22,324	-29,332	-7,008
Fund Balance	0	0	2,212,174	1,545,118	-667,056
Total Revenues:	\$928,445	\$651,196	\$2,636,335	\$2,102,433	-\$533,902
Expenditures					
Personal Services	395,436	469,299	484,236	464,573	-19,663
Operating Expenses	387,545	236,265	460,048	379,852	-80,196
Capital Outlay	444,864	116,006	77,300	79,500	2,200
Transfers Out	27,309	174,408	51,062	54,071	3,009
Reserves - Capital	0	0	1,236,158	915,411	-320,747
Reserves - Operating	0	0	327,531	209,026	-118,505
Total Expenditures:	\$1,255,154	\$995,978	\$2,636,335	\$2,102,433	-\$533,902

**FUND 130 - COURT TECHNOLOGY FUND
COURT ADMINISTRATION**



**FUND 130-COURT RELATED TECHNOLOGY FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1511):

TRENDS & ISSUES

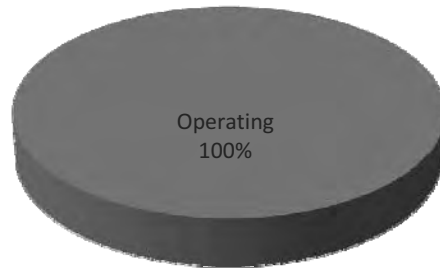
The Court Administration office provides administrative support to all Judges of the Ninth Judicial Circuit Courts and also supports and manages various programs of non-judicial court functions. This office reduced its budget by 6% over the FY10 Adopted Budget due to the Countywide 10-day furlough and this department's effort to streamline their budget request due to the economic downturn. The goals and objectives for this office are outlined in the General Fund section of this book under Court Administration.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	395,436	469,299	484,236	464,573	-19,663
Operating Expenses	168,147	74,679	120,249	94,402	-25,847
Capital Outlay	336,472	85,854	69,700	74,200	4,500
Total Expenditures:	\$900,055	\$629,832	\$674,185	\$633,175	-\$41,010

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	5.00	6.00	6.00	6.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	5.00	6.00	6.00	6.00	0.00

**FUND 130 - COURT TECHNOLOGY FUND
PUBLIC DEFENDER**

EXPENDITURES



FUND 130 – COURT TECHNOLOGY FUND

PUBLIC DEFENDER

MISSION STATEMENT:

The Public Defender protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes.

FY11 Goals:

The Founding Fathers were concerned that criminal laws, while necessary, could be used by government to suppress the rights of citizens. The Public Defender's office exists to guarantee that the poor or indigent have the right to a fair trial.

Highlights:

We are proud to professionally and competently represent citizens for less than an hourly consultation in a local law firm which resulted in the average cost per case of \$202. While the majority of our work focuses on representing people in court, our trained staff also connects clients with programs dealing with substance abuse, anger management and a host of other issues aimed at keeping people from returning to court. The Orange/Osceola Public Defender's Office has been a partner in education, teaching school children about how our legal system works and recruiting college students for internships in law, social services, and investigations/criminal justice.

**FUND 130-COURT RELATED TECHNOLOGY FUND
PUBLIC DEFENDER**

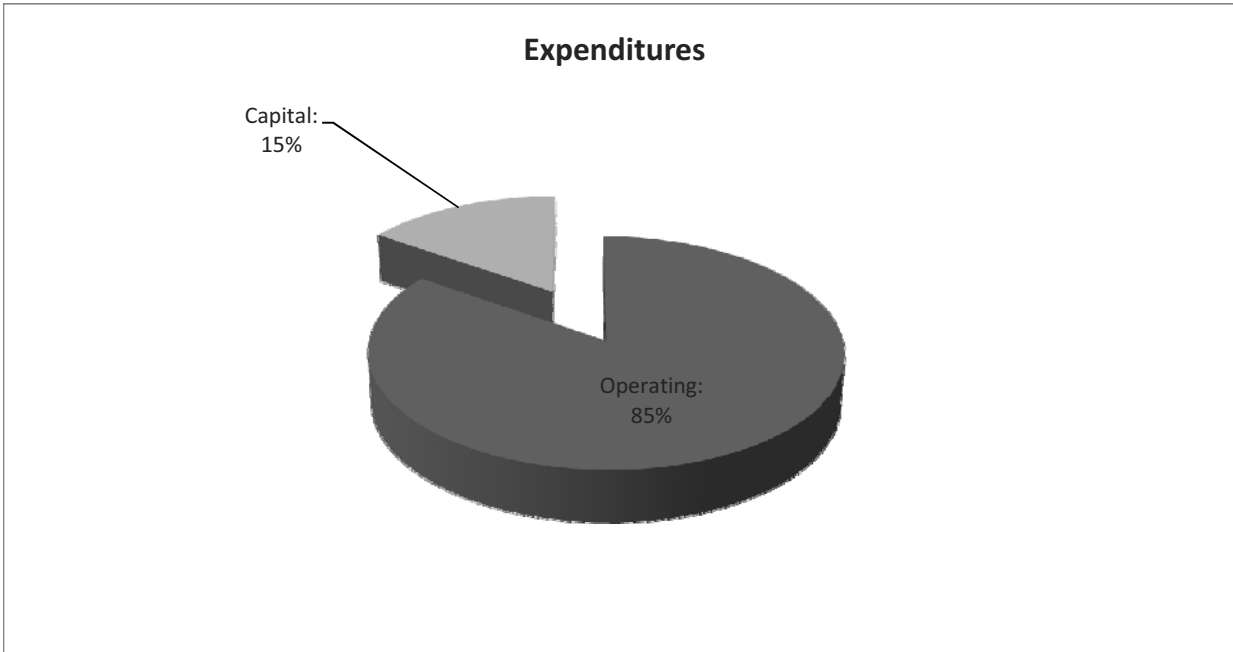
COST CENTER SUMMARY - (1561):

TRENDS & ISSUES

The Public Defender's office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor, or indigent citizens, have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008. The County does not fund Personal Services; however, contractually, IT technical staff are funded yearly by Board approval. This Office's operating budget was reduced by 9% compared to the FY10 Adopted Budget as this Office streamlined their budget requests due to the economic downturn. There are no Personal Services associated with this Office, however, contractually, IT technical staff are funded yearly by Board approval.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	175,626	143,518	278,931	255,000	-23,931
Capital Outlay	102,625	30,152	0	0	0
Total Expenditures:	\$278,251	\$173,670	\$278,931	\$255,000	-\$23,931

FUND 130 - COURT TECHNOLOGY FUND
STATE ATTORNEY



**FUND 130 – COURT TECHNOLOGY FUND
STATE ATTORNEY**

MISSION STATEMENT:

Seeking justice for Florida. The State Attorney shall efficiently and effectively carry out the duties and responsibilities as required by Florida Statutes and the U.S. Constitution to ensure these laws are faithfully executed.

OVERVIEW:

The Ninth Judicial Circuit is comprised of Osceola County and Orange County. The State Attorney for the Ninth Judicial Circuit is elected to four year terms by the voters in both counties. The State Attorney serves as the State's Prosecutor in Felony, Juvenile, Misdemeanor and Criminal Traffic Courts and also prosecutes violations of City and County Ordinances. The Elected State Attorney is Mr. Lawson Lamar; the address is 2 Courthouse Square Suite 3500, Kissimmee, FL 34741; Phone Number is (407) 742-5200.

FY11 Goals & Objectives:

To maintain the high level of efficiency and professionalism in the prosecution of crime.

Goal 1 – To pursue justice through prosecution effectively, efficiently and in a timely manner for all criminal cases presented to the State Attorney over the next five years.

Objective:

1. Increase the number of habitual and violent felony offenders who receive enhanced sentences.

During FY08-09 12% of the defendants that the State Attorney's Office requested an enhanced sentence for received an enhanced sentence. This number increased to 33% during FY09-10.

Goal 2 – To recruit and retain qualified and experienced Assistant State Attorneys to handle the increased case loads and sophisticated prosecutions on behalf of the people of the State of Florida – Osceola and Orange Counties.

Objective:

1. Reduce Assistant State Attorney turnover rate by increasing entry-level and mid-level salaries.

During FY08-09 our Assistant State Attorney turnover rate was 14.04% compared to FY09-10 rate of 9.13%.

Budget Accomplishments:

Replaced obsolete hardware

Budget Highlights:

1. Expanded integration tools in Case Management System to share data and documents with the Public Defender's Office and private defense attorneys.
2. Expanded functionality in Case Management System to allow storing different types of media (video, audio, pictures, etc.) and attach them to a case.
3. Created a system to electronically send subpoenas to the Orange County Sheriff's Office for service and receive back an electronic notification of service.

**FUND 130-COURT RELATED TECHNOLOGY FUND
STATE ATTORNEY**

COST CENTER SUMMARY - (1551):

TRENDS & ISSUES

The ultimate goal of the State Attorney's Office is to seek justice for the citizens of Osceola County and Orange County through the successful prosecution of criminal cases. This Office is funded by a State appropriation and also by county funds as specified in section 29.008, Florida Statutes. Under this statute, the county is directed to pay for facility, maintenance, utilities, security and communications services. The economic downtrend will continue to provide a challenge for this Office and Osceola County to keep pace with an increased caseload and lower supporting revenues. The FY11 budget reflects a 43% decrease over the FY10 Adopted Budget as this Office streamlined their budget request due to the economic downturn. There are no Personal Services associated with this office that are funded by the County.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	14,097	16,239	53,029	29,300	-23,729
Capital Outlay	5,767	0	7,600	5,300	-2,300
Total Expenditures:	\$19,864	\$16,239	\$60,629	\$34,600	-\$26,029

FUND 134 - COUNTYWIDE FIRE FUND
FUND SUMMARY

COUNTYWIDE FIRE FUND

Programs & Services:

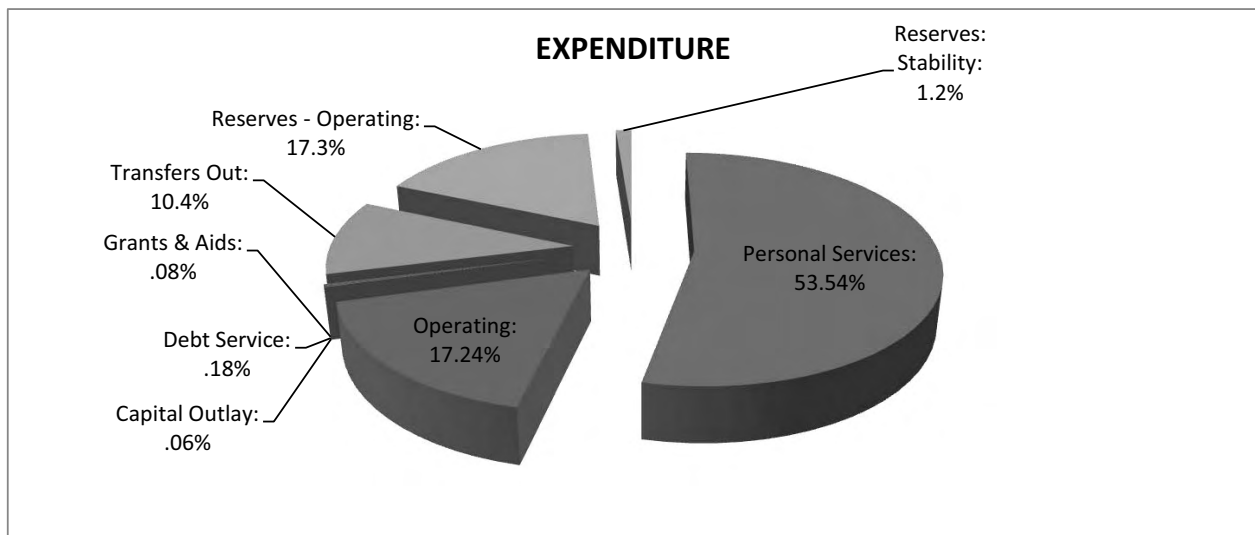
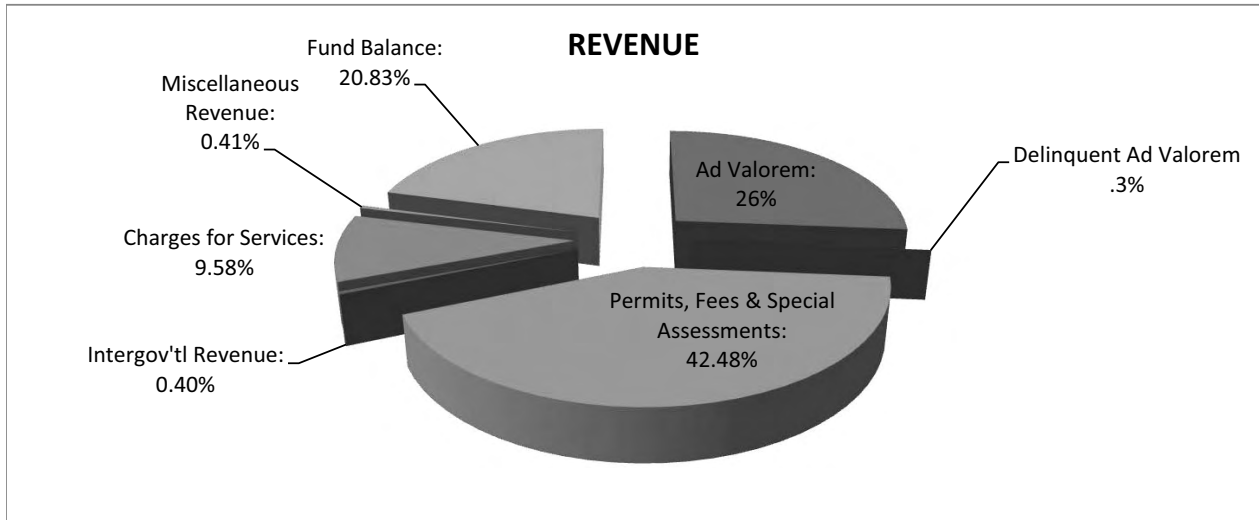
Fire Rescue

Emergency
Medical Services

Fire/ EMS
Training

Fire Marshal

FUND 134 - COUNTYWIDE FIRE FUND
FUND SUMMARY



FUND 134 - COUNTYWIDE FIRE FUND FUND SUMMARY

MISSION STATEMENT:

The Osceola County Fire Rescue and EMS mission is to provide the highest level of emergency planning, fire protection and pre-hospital care to the residents and visitors of Osceola County. The quality of service will be maintained by strict adherence and dedication to the principles of safety, commitment, respect, honesty, teamwork and education.

FY11 Goals & Objectives:

The FY11 Fire Rescue & EMS Department budget was developed with the overall goal of maintaining the current level of service to the citizens and visitors of Osceola County. However, the department's strategic plan reflects the initiative to increase the current level of service over a ten year period. In order to be successful many activities must begin in the next fiscal year while others will occur in subsequent years. Accordingly, the following has been established as the Department's goals and objectives:

GOAL 1 - To reduce property loss and improve patient outcomes over the next 10 years to the urban and rural service areas of Osceola County and to establish a level of service that meets recognized national standards for organized deployment of fire suppression and EMS units. In order to meet this goal, the first strategic initiative is to establish Standards of Coverage (SOC) in which the first unit arrives on scene within five minutes, 90% of the time in the Urban Service Area and within ten minutes, 90% of the time in the Rural Service Area.

Objectives:

1. By December 1, 2010 establish benchmarks and monitor the time from unit notification to enroute (turnout time) for all emergency incidents.
2. By January 1, 2011 establish a process with communications that reduces 911 call handling time by 50% (time from receiving call to unit notification).
3. By September 30, 2011, develop a community risk assessment.
4. By March 30, 2012, complete an analysis and comparison of Standards of Coverage (SOC) and cost.
5. By March 30, 2012, prepare a peak response evaluation.
6. By June 30, 2011, define the future station growth matrix.
7. By September 1, 2012, implement SOC based on a dynamic growth matrix.

GOAL 2 - The second strategic initiative is to lower the Insurance Services Office (ISO) ratings from a 4 to a 3 in areas of the county which are serviced by fire hydrants, and from a rating of a 9 to an 8 in the areas of the county which are not serviced by a fire hydrant .

Objectives:

1. By October 1, 2012, improve call handling by increasing the number of incoming phone lines to the Communication Center and adding 1-2 dispatch personnel as recommended by ISO.
2. By September 30, 2011, develop an ISO training program framework with appropriate documentation.
3. By June 30, 2011, establish bi-annual pre-fire plan program.
4. By September 1, 2012, update or/or create Automatic Aid Agreements with neighboring jurisdictions.
6. By December 1, 2012, conduct an internal evaluation based on ISO Rating Schedule.
7. By March 1, 2013, request an ISO review for completion in 2013.

**FUND 134 - COUNTYWIDE FIRE FUND
FUND SUMMARY**

FY10 Accomplishments:

1. Completed self assessment of current level of service.
2. Reviewed previous ISO rating and identified areas for improvement which require a low financial impact.
3. Implemented new alerting system.
4. Addressed previous deficiencies in reserve engines.

FUND 134-COUNTYWIDE FIRE FUND

FUND SUMMARY:

TRENDS & ISSUES

The Countywide Fire Fund consists of several cost centers that assist in providing for Fire and EMS services, as well as Emergency Communications provided by the Sheriff's office. Primary funding is provided through Special Assessments and Ad Valorem taxes paid by property owners. Although an 80-hour furlough was applied to all FTEs in the Fire Fund, Personal Services are still increasing. This is due to the increase in the State of Florida's retirement rates for Special Risk employees.

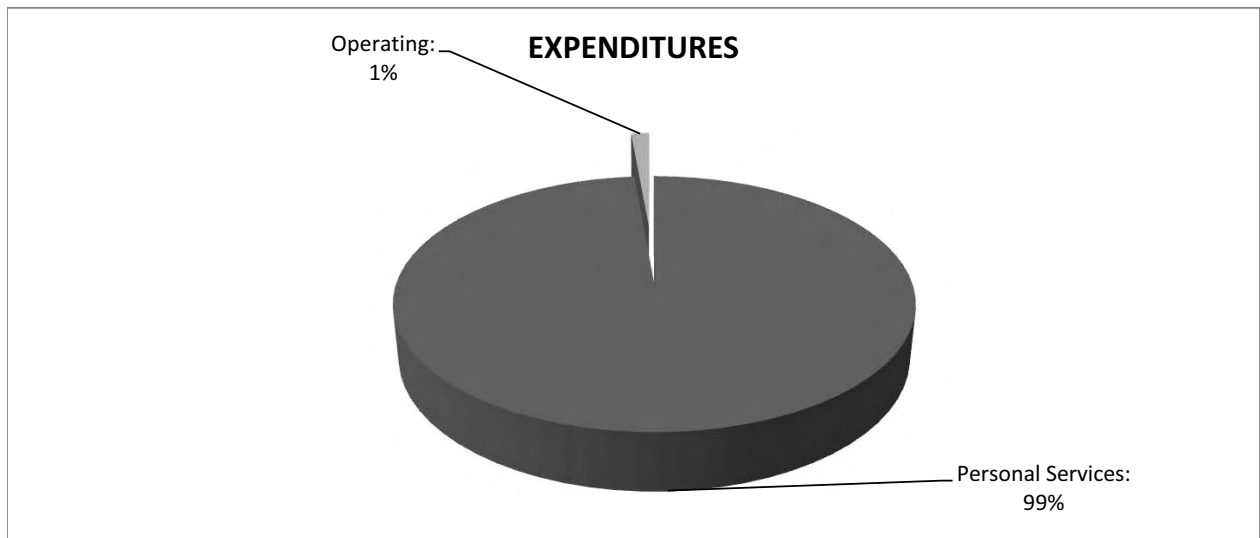
REVENUES

The Countywide Fire Fund receives most of its revenue from Special Assessment Fees and Ad Valorem taxes. The FY11 approved millage rate for EMS is 1.0682 and is expected to bring in \$14,842,854. The anticipated revenue from Special Assessment fees for Fire Service is \$ 23.9 million, which includes a buy-down from the General Fund . Additional revenues are received from ambulance fees, standby fees and fire marshal inspection fees which are authorized through Resolution 10-060R.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	12,504,378	13,377,904	14,673,578	14,842,854	169,276
PY Delinquent Ad Valorem Tax	-5,610	32,826	5,000	15,000	10,000
Permits, Fees & Special Assessments	65,798	23,115,848	23,950,000	23,994,314	44,314
Intergovernmental Revenue	267,882	269,868	34,880	224,141	189,261
Charges For Services	4,495,867	5,398,049	5,477,558	5,412,038	-65,520
Miscellaneous Revenues	23,937,457	703,494	375,000	230,208	-144,792
Less 5% Statutory Reduction	0	0	-2,225,801	-2,226,524	-723
Other Sources	4,839	368,224	0	0	0
Transfers In	0	608,018	0	0	0
Fund Balance	0	0	13,053,662	11,766,197	-1,287,465
Total Revenues:	\$41,270,611	\$43,874,231	\$55,343,877	\$54,258,228	-\$1,085,649
<u>Expenditures</u>					
Personal Services	28,267,746	29,947,534	28,956,868	29,047,663	90,795
Operating Expenses	7,477,024	9,353,544	9,424,347	9,360,506	-63,841
Capital Outlay	633,070	889,915	193,473	33,029	-160,444
Debt Service	163,783	161,157	69,258	96,750	27,492
Grants and Aids	9,673	17,837	79,792	41,477	-38,315
Transfers Out	2,352,531	3,612,559	5,491,421	5,650,146	158,725
Reserves - Operating	0	0	11,128,718	9,366,230	-1,762,488
Reserves - Stability	0	0	0	662,427	662,427
Total Expenditures:	\$38,903,827	\$43,982,546	\$55,343,877	\$54,258,228	-\$1,085,649

FUND 134-COUNTYWIDE FIRE FUND
HUMAN RESOURCES

Benefits,
Insurance and
Compensation



**FUND 134-COUNTYWIDE FIRE FUND
HUMAN RESOURCES**

COST CENTER SUMMARY - (1265):

TRENDS & ISSUES

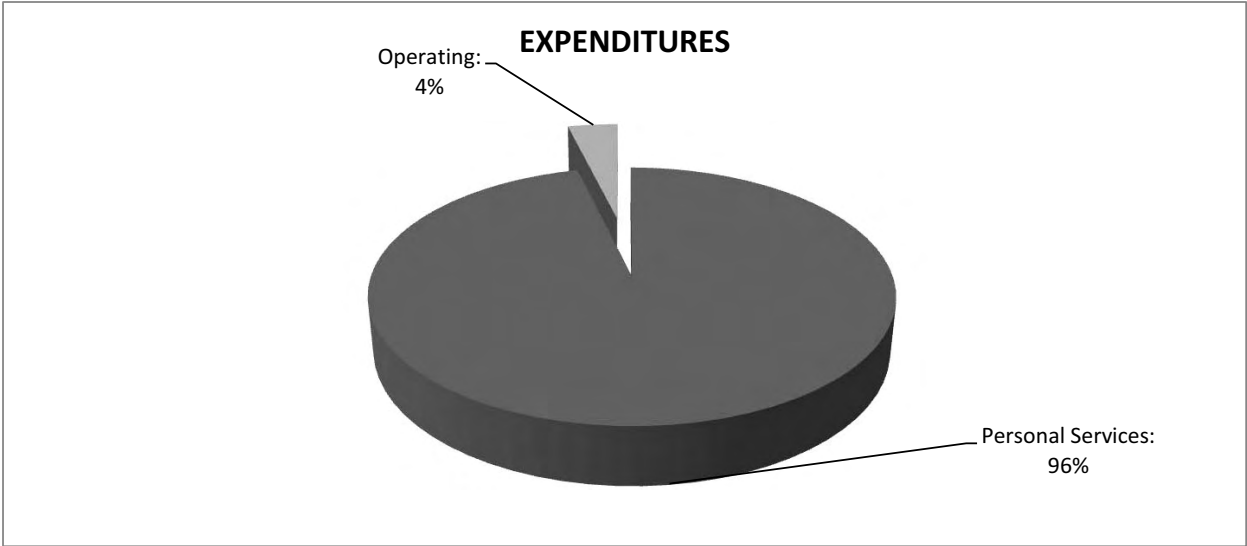
This cost center reflects expenditures to support the Human Resources staff dedicated to the Fire Fund. For FY11, 1 FTE has been partially allocated to Human Resources' cost center in the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	87,881	114,387	114,569	79,293	-35,276
Operating Expenses	0	0	557	1,116	559
Total Expenditures:	\$87,881	\$114,387	\$115,126	\$80,409	-\$34,717

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	2.00	1.50	-0.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	2.00	1.50	-0.50

**FUND 134- COUNTYWIDE FIRE FUND
INFORMATION TECHNOLOGY**

Countywide
Network
Maintenance



**FUND 134-COUNTYWIDE FIRE FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1711):

TRENDS & ISSUES

This cost center reflects expenditures to support the Information technology staff dedicated to the Fire Fund. The number of FTEs for this cost center has not changed from FY10; however, the increase in Personal Services is a result of an anticipated increase in overtime for FY11 due to the new on-call policy.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	83,309	106,966	114,460	7,494
Operating Expenses	0	0	0	4,518	4,518
Total Expenditures:	\$0	\$83,309	\$106,966	\$118,978	\$12,012

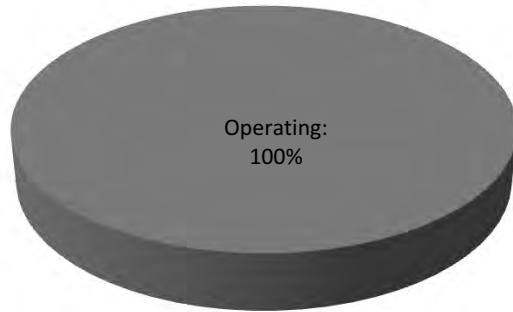
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	1.40	1.40	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	1.40	1.40	0.00

**FUND 134- COUNTYWIDE FIRE FUND
COUNTYWIDE COMPUTER PROJECT SUPPORT**

Deccan Software

Telestaff
Reporting
Module

EXPENDITURES



**FUND 134-COUNTYWIDE FIRE FUND
COUNTYWIDE COMPUTER PROJECT SUPPORT**

COST CENTER SUMMARY - (1799):

TRENDS & ISSUES

This cost center reflects expenditures to support the Countywide Computer Project. No FTEs are allocated to this cost center.

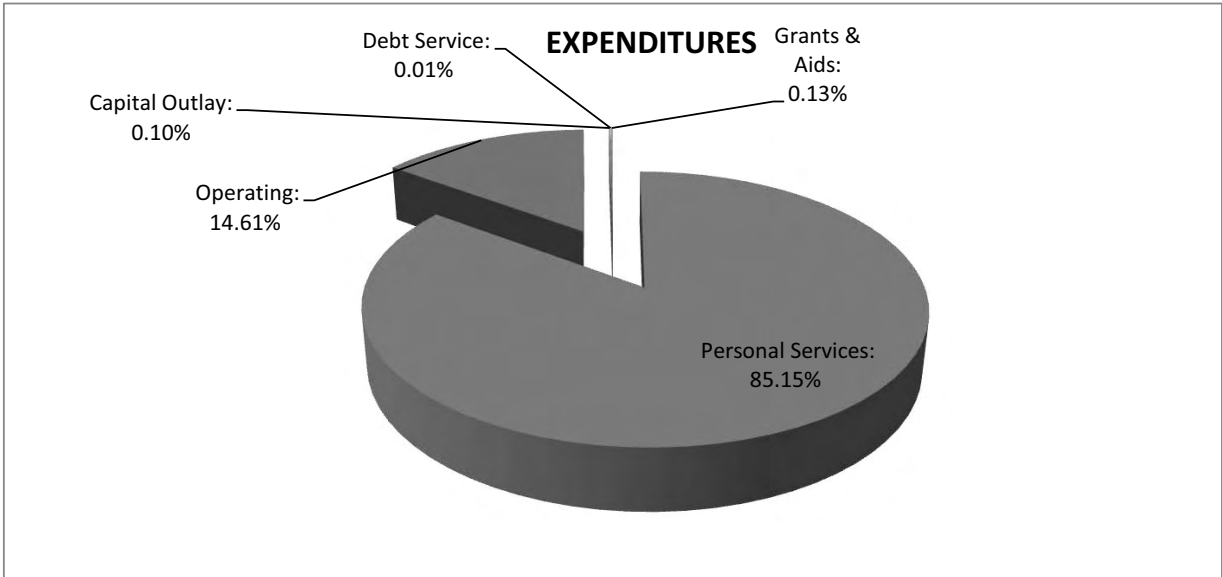
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	136,244	0	15,714	26,730	11,016
Total Expenditures:	\$136,244	\$0	\$15,714	\$26,730	\$11,016

FUND 134- COUNTYWIDE FIRE FUND
COUNTYWIDE FIRE/EMS

Fire/ Rescue
Service

Underground
Tank Inspection
Program

Firefighter
Training



**FUND 134-COUNTYWIDE FIRE FUND
COUNTYWIDE FIRE PROTECTION**

COST CENTER SUMMARY - (2125):

TRENDS & ISSUES

This cost center reflects expenditures to support Fire and EMS services and personnel. During FY10, all Personal Services costs for Fire Lieutenants, which had been allocated to a separate center (2172), moved into this cost center (2125). For FY11, several positions are partially reallocated to Animal Control, Emergency Management and Intergovernmental Radio reflecting the County's reorganization. Also, an 80 hour furlough has been implemented for all employees. Despite these reductions, Personal Services are still increasing due to the increase in the State of Florida's retirement rates for Special Risk employees. Operating costs are also increasing to include roof replacements for three stations and additional costs for vehicle maintenance and repairs.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	19,160,592	21,107,855	27,712,486	28,032,769	320,283
Operating Expenses	6,111,452	4,793,782	4,616,618	4,812,454	195,836
Capital Outlay	615,594	889,915	189,519	33,029	-156,490
Debt Service	70,363	69,152	533	3,603	3,070
Grants and Aids	9,673	17,837	79,792	41,477	-38,315
Total Expenditures:	\$25,967,674	\$26,878,541	\$32,598,948	\$32,923,332	\$324,384

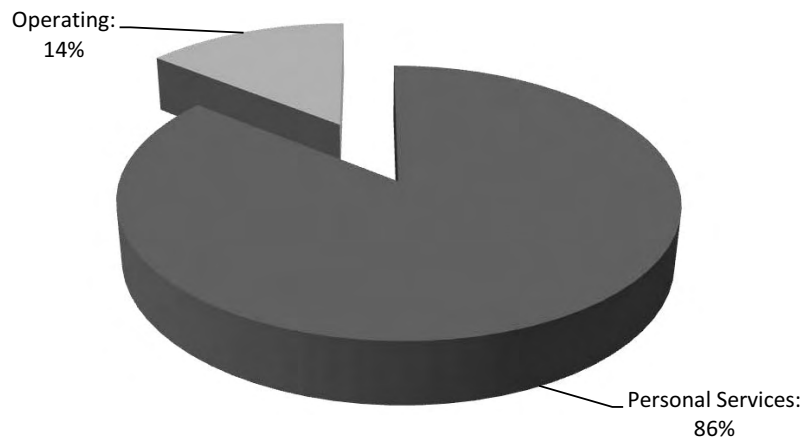
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	286.00	280.00	335.00	331.33	-3.67
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	286.00	280.00	335.00	331.33	-3.67

**FUND 134- COUNTYWIDE FIRE FUND
FIRE MARSHAL**

Fire Inspections

Fire Safety
Education
Programs

EXPENDITURES



**FUND 134-COUNTYWIDE FIRE FUND
FIRE MARSHALLS**

COST CENTER SUMMARY - (2133):

TRENDS & ISSUES

This cost center reflects expenditures to support the Fire Marshal staff. The Personal Services budget has decreased by 21% from the FY10 Adopted budget due to the reduction of 1.2 FTEs and the 80 hour furlough. One FTE was part of a reduction in force occurring after the beginning of FY10 and the .2 FTE is the result of partially allocating a position to the Intergovernmental Radio budget .

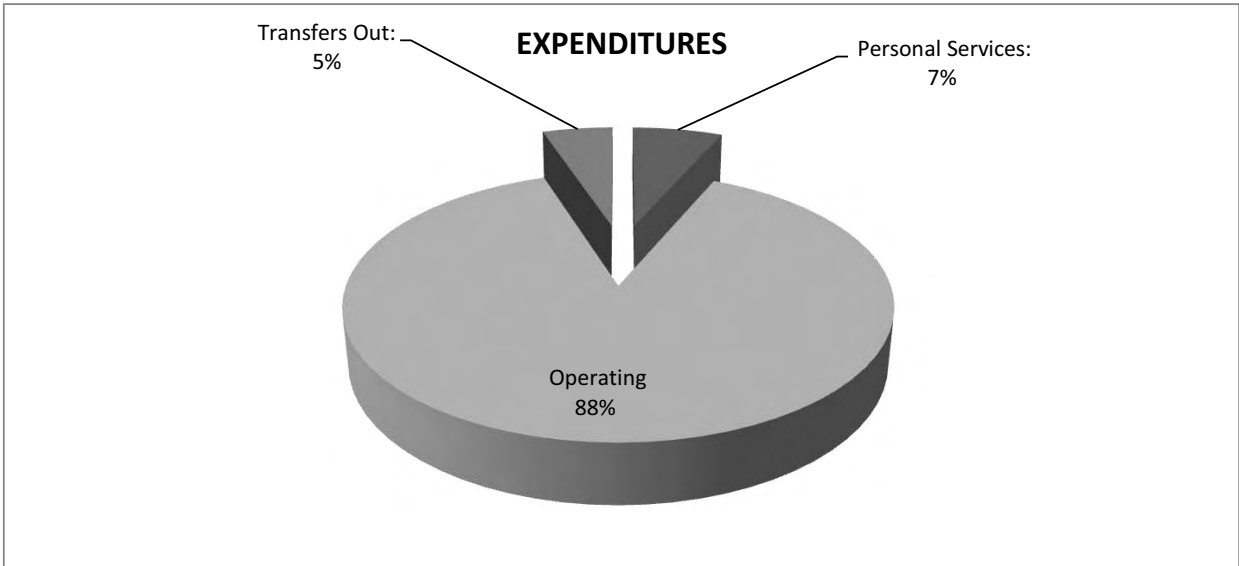
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	819,656	841,009	669,640	530,969	-138,671
Operating Expenses	119,787	90,353	89,549	88,117	-1,432
Capital Outlay	45	0	3,954	0	-3,954
Total Expenditures:	\$939,488	\$931,362	\$763,143	\$619,086	-\$144,057

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	12.00	11.00	9.00	7.80	-1.20
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	12.00	11.00	9.00	7.80	-1.20

FUND 134: COUNTYWIDE FIRE FUND
COUNTY EMS

Emergency
Medical Services

Paramedic
Training



**FUND 134-COUNTYWIDE FIRE FUND
COUNTY EMS**

COST CENTER SUMMARY - (2171):

TRENDS & ISSUES

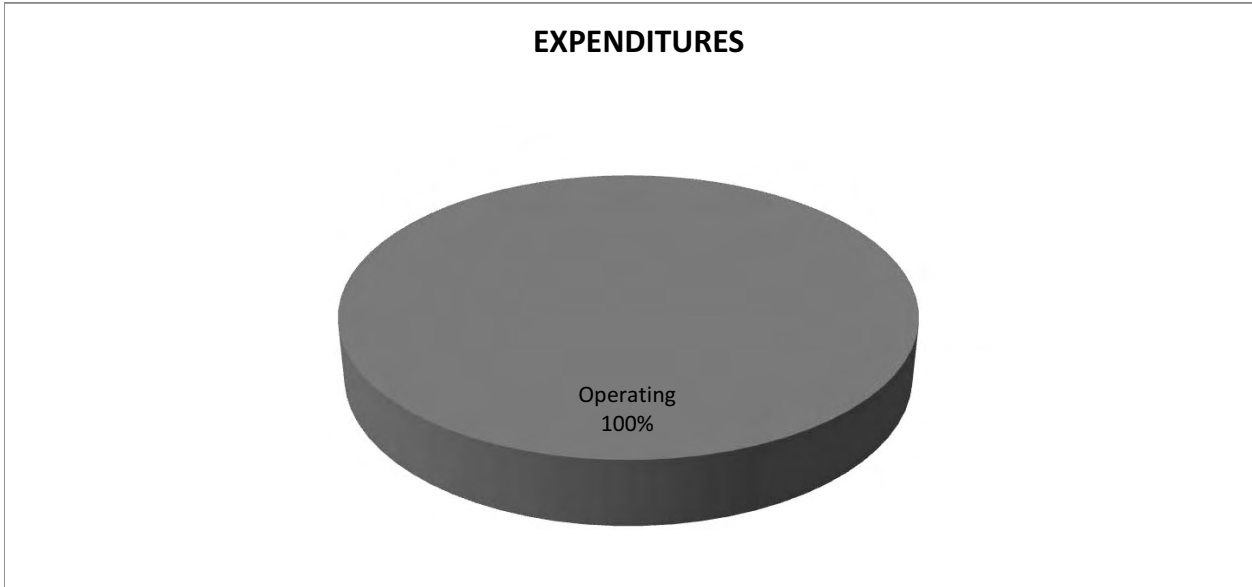
This cost center captures expenditures to support EMS services. Operating costs include bad debt for uncollectable ambulance fees. Also included in Operating expenditures are Tax Collector fees, Medical Director fees, an in-house paramedic training program and costs associated with collection services for EMS fees.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	179,537	189,863	353,207	290,172	-63,035
Operating Expenses	638,542	3,931,823	3,955,363	3,903,808	-51,555
Transfers Out	172,244	186,482	193,398	226,168	32,770
Total Expenditures:	\$990,323	\$4,308,168	\$4,501,968	\$4,420,148	-\$81,820

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	4.00	3.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	4.00	3.00	-1.00

**FUND 134- COUNTYWIDE FIRE FUND
COUNTY FIRE PROTECTION**

Fire Protection



**FUND 134-COUNTYWIDE FIRE FUND
COUNTY FIRE PROTECTION**

COST CENTER SUMMARY - (2172):

TRENDS & ISSUES

Prior to FY10, expenditures to support County Fire (Fire Lieutenants) were recorded in this cost center; however, now these costs have been combined with the Countywide Fire cost center (2125). For FY11, the expenditures in this cost center only represent tax collector fees.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	6,850,737	7,593,606	0	0	0
Operating Expenses	448,653	517,891	569,000	523,763	-45,237
Total Expenditures:	\$7,299,390	\$8,111,497	\$569,000	\$523,763	-\$45,237

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	54.00	66.00	0.00	0.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	54.00	66.00	0.00	0.00	0.00

**FUND 134- COUNTYWIDE FIRE FUND
SHERIFF**

Emergency
Communication
Services

EXPENDITURES



**FUND 134-COUNTYWIDE FIRE FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

TRENDS & ISSUES

This cost center represents costs to be paid to the Sheriff's office for providing emergency dispatch used for fire service. There are no FTEs budgeted to this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	0	0	8,174	0	-8,174
Transfers Out	0	1,220,790	1,157,368	1,250,498	93,130
Total Expenditures:	\$0	\$1,220,790	\$1,165,542	\$1,250,498	\$84,956

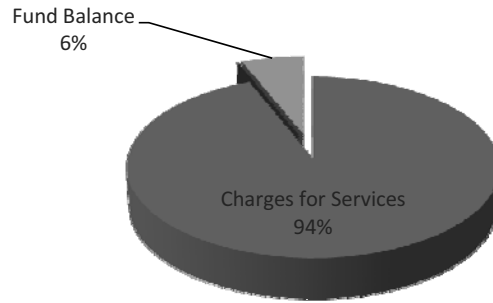
FUND 136 - HOMESTEAD FORECLOSURE MEDIATION FUND

HOMESTEAD FORECLOSURE MEDIATION

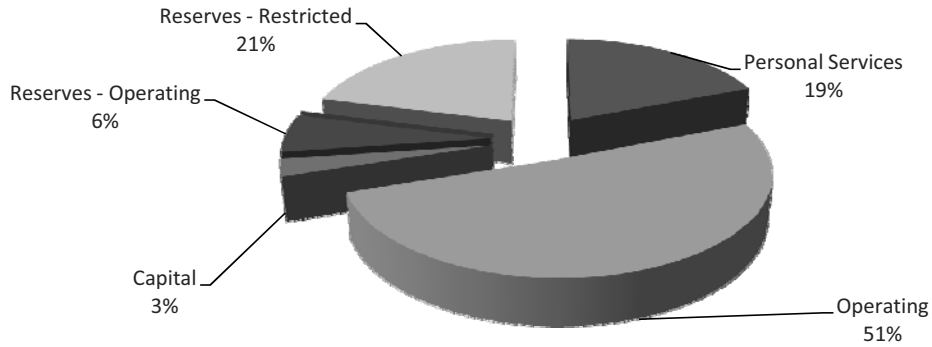
Programs & Services:

Provide
Mediation
Services to
County
Residents in
Foreclosure

REVENUES



EXPENDITURES



FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

MEDIATION

MISSION STATEMENT:

To assist homeowners in avoiding foreclosure by providing a formal mediation process intended to foster negotiations between homeowners and mortgage lenders in order to reach a positive alternative agreement and avoid foreclosure.

FY11 Goals:

1. To connect homeowners to financial counseling before participating in a mediation session.
2. To provide homeowners information about other services available in the community.
3. To ensure confidentiality during the process.
4. To promptly schedule a mediation conference, assign a certified mediator and inform the court of the outcome.
5. To conduct business in accordance with the process established by Administrative Order 2010-12.
6. To collect all necessary data in order to provide statistical reports.

FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

FUND SUMMARY:

TRENDS & ISSUES

Due to the increased number of foreclosed homes in Osceola County, this special revenue fund was established in FY10, by Resolution, to support cost associated with the mediation program. This program, initially established as a pilot program in FY10 in the General Fund per Administrative Order #2009-10, provides a process by which a neutral person, the mediator, meets with parties to encourage discussion and resolution of the dispute. Based on a revised Administrative Order #2010-12, effective July 2, 2010, all newly filed mortgage foreclosure actions filed against a homestead residence shall be referred to the Residential Mortgage Foreclosure Mediation (RMFM) Program. A portion of the funds collected are allocated to other County departments for services rendered in support of the RMFM Program. This fund supports 2 FTEs, one of which was initially funded out of the mediation pilot program in the general fund. Mediation cases are projected to increase to approximately 175 to 250 per month.

REVENUES

Revenues are based on Administrative Order #2010-12, effective July 2, 2010, which allows for the collection of \$400 to be paid by the Lenders, collected by the Mediation Assistant and delivered to the BOCC. This fund is also supported by Fund Balance from prior year. As the number of cases that are mediated increases, this revenue stream will begin to decrease. This fund will be monitored closely in FY11.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Charges For Services	0	0	0	493,500	493,500
Less 5% Statutory Reduction	0	0	0	-24,675	-24,675
Fund Balance	0	0	0	31,700	31,700
Total Revenues:	\$0	\$0	\$0	\$500,525	\$500,525
<u>Expenditures</u>					
Personal Services	0	0	0	95,585	95,585
Operating Expenses	0	0	0	254,988	254,988
Capital Outlay	0	0	0	13,900	13,900
Reserves - Operating	0	0	0	30,866	30,866
Reserves - Restricted	0	0	0	105,186	105,186
Total Expenditures:	\$0	\$0	\$0	\$500,525	\$500,525

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	2.00	2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	0.00	2.00	2.00

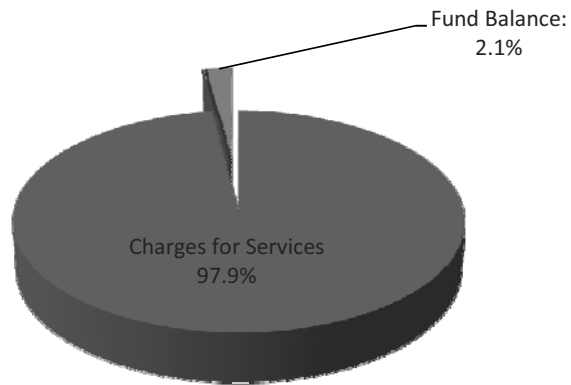
FUND 139 - CRIMINAL JUSTICE TRAINING FUND

CRIMINAL JUSTICE

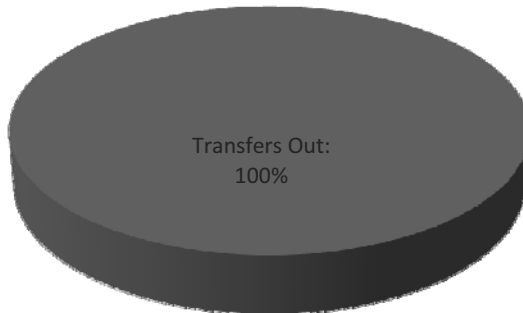
Programs & Services:

Public Safety
Training

REVENUES



EXPENDITURES



FUND 139-CRIMINAL JUSTICE TRAINING

FUND SUMMARY:

TRENDS & ISSUES

Funds received are used to provide training to criminal justice personnel and are transferred out to the Sheriff as requested by that Office. There are no Personal Services associated with this fund.

REVENUES

Pursuant to Florida Statute 938.15 funds are received through an additional \$2 on traffic fines levied by the State and County. Fees are estimated to decline by .02% over the FY10 Adopted Budget.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Charges For Services	126,275	129,800	116,652	114,217	-2,435
Miscellaneous Revenues	1,413	477	0	0	0
Less 5% Statutory Reduction	0	0	-5,833	-5,711	122
Fund Balance	0	0	0	2,441	2,441
Total Revenues:	\$127,688	\$130,277	\$110,819	\$110,947	\$128
Expenditures					
Operating Expenses	0	0	807	0	-807
Transfers Out	127,261	121,123	110,012	110,947	935
Total Expenditures:	\$127,261	\$121,123	\$110,819	\$110,947	\$128

FUND 140 - SPECIAL PROJECTS FUND

SPECIAL PROJECTS

Programs & Services:

One-time
Services

FUND 140-SPECIAL PROJECTS FUND

FUND SUMMARY:

TRENDS & ISSUES

The Special Projects Fund was used to earmark and appropriate actual excess fund balance over projected fund balance on the General Fund. Upon Board of County Commissioners approval, any undesignated excess were transferred to this fund for use in one time expenditures. Projects in the FY10 Adopted Budget included: Narcossee road improvements, Ham Brown 17 92 drainage, Princess Way, and funding set aside for commuter rail. However, per the new Government Accounting Standards Board (GASB) requirements, this fund had to be eliminated during FY10 (revised budget), and the funding was moved the General Capital Outlay Fund (Fund 315).

REVENUES

This was a non-revenue generating fund and the monies available in prior fiscal years were transferred from the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Charges For Services	0	275	0	0	0
Miscellaneous Revenues	332,662	147,622	188,648	0	-188,648
Less 5% Statutory Reduction	0	0	-9,432	0	9,432
Transfers In	3,437,577	0	0	0	0
Fund Balance	0	0	7,862,960	0	-7,862,960
Total Revenues:	\$3,770,239	\$147,897	\$8,042,176	\$0	-\$8,042,176
<u>Expenditures</u>					
Capital Outlay	1,020,236	65,405	1,632,186	0	-1,632,186
Grants and Aids	6,600,000	0	3,400,000	0	-3,400,000
Transfers Out	0	0	5,319	0	-5,319
Reserves - Capital	0	0	3,004,671	0	-3,004,671
Total Expenditures:	\$7,620,236	\$65,405	\$8,042,176	\$0	-\$8,042,176

FUND 148 - THE BUILDING FUND

THE BUILDING FUND

Programs & Services:

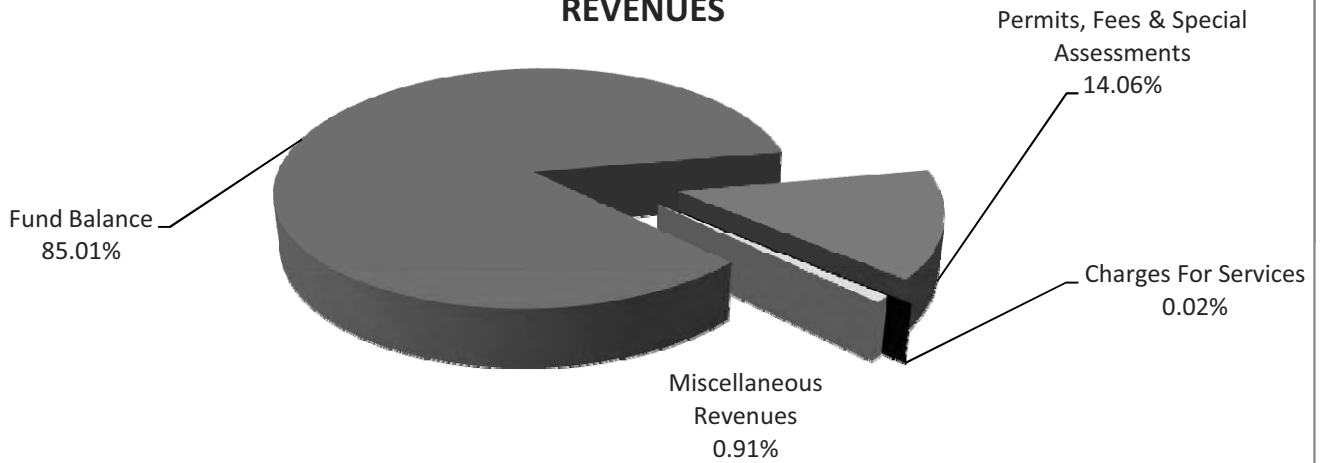
Customer
Resources

Building &
Permitting

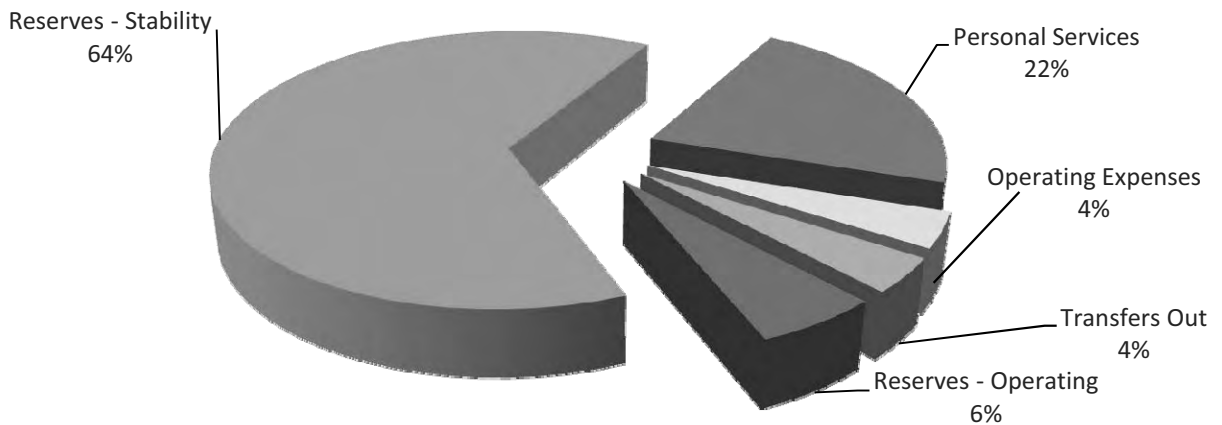
Foreclosure
Program

Imaging Program

REVENUES



EXPENDITURES



**FUND 148 – THE BUILDING FUND
PLANNING & ZONING**

MISSION STATEMENT:

The Planning & Zoning Office falls under the administration of the Growth Management Department. The mission of the Growth Management Department is to provide the highest quality of customer service; to implement the goals and objectives of the County Manager and the Board of County Commissioners; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY 2011 GOALS & OBJECTIVES:

The Growth Management Department will explore implementing electronic commerce. Our goal is to enhance access to and delivery of government services through the use of technology utilizing the Internet or other computer networks. Action steps include the conversion of paper applications to electronic format so stakeholders can download applications and instructions; upload all required supporting documentation, and e-file including electronic signature and payment. By providing two-way communications between our agency and citizens, users can engage in electronic dialogue with staff to review comments and monitor the status of their applications.

FY10 Goals & Accomplishments:

The overall goal for the Planning & Zoning Office is to provide professional growth management expertise including current and long-range transportation, school facility planning and management of growth and development. This will be achieved through administration of the Land Development Code which ensures compliance with the Comprehensive Plan and protects public health, safety and welfare, by enforcement and education of County codes and regulations. Specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 – To promote a healthy community by proactively addressing nuisance and unsafe structures through the timely identification of homes in foreclosure and remediation.

Objectives: Ninety percent of homes in foreclosure will be in compliance with nuisance and unsafe structure codes.

1. To accomplish this goal, staff will obtain statistical data on foreclosed homes, research programs and ordinances instituted by other governments, train staff on the foreclosure process, distribute information packets to the financial institutions on frequently used codes for abandoned or neglected properties, process ordinances where applicable and implement the program.

2. The program will be managed by the Planning & Zoning Office. Staffing and operating expense associated with implementation of this program will be funded from the Building Fund.
3. Unabated code violations will be addressed through issuance of citations which will be adjudicated by the Citation Hearing Officer. Code enforcement personnel may also present cases to the Osceola County Code Enforcement Board for remediation of the violations.
4. For FY10, funding is requested for the abatement of properties found to be in violation of codes related to overgrown and/or unsafe conditions.

STATUS:

The first step in achieving this goal was to obtain existing statistical data on the number of foreclosures in Osceola County. Staff obtained records from the Clerk of the Courts for Lis Pendens/foreclosure filings. Staff utilized the Geographical Information System (GIS) for the conversion of a map and address file. The office assistant position requested in the FY2010 budget was assigned with reviewing the foreclosures filed with the Clerk of the Court and entering the data into Permits Plus. The three inspector positions requested as part of the FY2010 budget were assigned to inspect properties identified as vacant or in possible foreclosure status on a regular schedule to monitor for potential code violations. Staff obtained copies of ordinances enacted by other jurisdictions in the remediation of foreclosed properties; reviewed a proposed Senate bill requiring banks to register with local governments when filing a Lis Pendens; examined the Osceola County Neighborhood Stabilization program for potential assistance and met with the management team and County Attorney's Office. As a result, staff concluded that current County ordinances for property maintenance were sufficient to use in achieving the desired results. A Notice to Owner would be posted on the property and mailed using the address of the last known property owner listed with the Property Appraiser's Office. In terms of funding sources, use of funds allocated to the Neighborhood Stabilization Fund were not available, therefore, operational expenses were limited to adopted budgeted resources. The County Attorney's Office hosted a training session for administrative and code enforcement staff on the foreclosure process. In an effort to reduce costs, staff determined that a mass mailing of informational packets to financial institutions across the United States would be cost prohibitive. As an alternative, this was accomplished through consistent enforcement, use of the County's web site and a lien release process. IT staff assisted Growth Management through the modification of Permits Plus to track and record inventoried homes and provided an internal link with the Clerk of the Court's website to recover Lis Pendens/foreclosure filings. No ordinances were adopted or amended based on the determination that current regulations were sufficient to monitor and maintain a healthy community for minimum building codes and property maintenance. A contract was negotiated with a collection agency to assist in the collection of fees for abatement of violations by the County. Action steps associated with this goal have been completed. The status of this goal will remain in a monitoring stage through FY2011.

GOAL 2 – Inventory, evaluate, document and implement the most effective and efficient building and development application process from start to finish.

Objectives: To be a minimum of 5% more effective and efficient in processing building and development applications than any other Central Florida government (defined as the cities of Kissimmee and St. Cloud; the counties of Orange, Seminole, Brevard, Lake, Volusia and Polk; and cities within these counties having a population of 50,000+).

1. To accomplish our goal, we must identify relevant benchmarks; inventory and evaluate each building permit and development application process for effectiveness and efficiency; work in conjunction with the IT staff in identification and subsequent integration of the latest technology; process related code amendments if applicable to implement streamlined processes and conduct training sessions with staff and citizens related to new processes.
2. Evidence of success will be dependent on completion of our action steps, selected benchmarks for the various application types, annual customer surveys, inquiries from other governmental agencies on our business processes and expedited processes through code amendments or administrative review.
3. The success of this goal is dependent on technology. Through continued use of the ProjectDox Document Management System, of which operating expenses are funded through the Building Fund #148, whereby building permits and development review applications and associated plans are scanned and routed electronically for staff review, the efficiency of our business processes will improve.

STATUS:

In identifying our relevant benchmarks, staff first developed an existing inventory of procedures with the intent of surveying jurisdictions limited to the procedures identified in the inventory as remaining for the future. Identified jurisdictions were surveyed in October 2009. Appropriate staff members were interviewed and participated in focus groups to accomplish the task of inventorying and evaluating each development application and building permit process for effectiveness and efficiency. Project Managers attended training sessions for proper documentation techniques and oversaw the documentation and inventory process. IT staff assisted Growth Management in identifying how technology could be applied to new business processes. This was accomplished through implementation of ProjectDox (electronic review and processing) for building permits, engineering improvement plans and development application review; web-based SIRE agendas for the Board of Adjustment and Planning Commission; and utilizing Permits Plus and SIRE for staff reports. Code amendments to streamline processes included revising the Home Occupation process to allow for administrative approval; revising electronic message centers for administrative approval; and revising the legal ads and public hearing notices formats. Training sessions were conducted not only with employees but with contractors on the building permit processes and with the Growth Management Task Force for site permitting and development applications. Staff continues to monitor this goal with the anticipation of future code amendments to be presented at a workshop with the Planning Commission in September 2010 with final ordinance adoption by the Board of County Commissioners in late November 2010.

FUND 148 – THE BUILDING FUND

MISSION STATEMENT:

The Building Fund falls under the administration of the Growth Management Department. The mission of the Growth Management Department is to provide the highest quality of customer service; to implement the goals and objectives of the County Manager and the Board of County Commissioners; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY 2011 GOALS & OBJECTIVES:

The Growth Management Department will explore implementing electronic commerce. Our goal is to enhance access to and delivery of government services through the use of technology utilizing the Internet or other computer networks. Action steps include the conversion of paper applications to electronic format so stakeholders can download applications and instructions; upload all required supporting documentation, and e-file including electronic signature and payment. By providing two-way communications between our agency and citizens, users can engage in electronic dialogue with staff to review comments and monitor the status of their applications.

FY10 Goals & Accomplishments:

The overall goal for the Building Office is to provide the citizens and visitors of Osceola County with safe and accessible structures through compliance with the Florida Building Code while providing quality customer service working in partnership with the community and the construction industry but specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 – To promote a healthy community by proactively addressing nuisance and unsafe structures through the timely identification of homes in foreclosure and remediation.

Objectives: Ninety percent of homes in foreclosure will be in compliance with nuisance and unsafe structure codes.

1. To accomplish this goal, staff will obtain statistical data on foreclosed homes, research programs and ordinances instituted by other governments, train staff on the foreclosure process, distribute information packets to the financial institutions on frequently used codes for abandoned or neglected properties, process ordinances where applicable and implement the program.
2. To implement the program, four (4) FTEs were requested within the Building Fund consisting of three inspector positions and one office assistant. Operating expenses

associated with implementation of the program include uniform rental, cellular phone service, wireless service for field laptops, operating supplies, and certification training with the Florida Association of Code Enforcement.

3. For FY2010, funding was requested for the demolition and clearing of unsafe structures resulting from the lack of remediation by property owners in the abatement of code violations.

STATUS:

The first step in achieving this goal was to obtain existing statistical data on the number of foreclosures in Osceola County. Staff obtained records from the Clerk of the Courts for Lis Pendens/foreclosure filings. Staff utilized the Geographical Information System (GIS) for the conversion of a map and address file. The office assistant position requested in the FY2010 budget was assigned with reviewing the foreclosures filed with the Clerk of the Court and entering the data into Permits Plus. The three inspector positions requested as part of the FY2010 budget were assigned to inspect properties identified as vacant or in possible foreclosure status on a regular schedule to monitor for potential code violations. Staff obtained copies of ordinances enacted by other jurisdictions in the remediation of foreclosed properties; reviewed a proposed Senate bill requiring banks to register with local governments when filing a Lis Pendens; examined the Osceola County Neighborhood Stabilization program for potential assistance and met with the management team and County Attorney's Office. As a result, staff concluded that current County ordinances for property maintenance were sufficient to use in achieving the desired results. A Notice to Owner would be posted on the property and mailed using the address of the last known property owner listed with the Property Appraiser's Office. In terms of funding sources, use of funds allocated to the Neighborhood Stabilization Fund were not available, therefore, operational expenses were limited to adopted budgeted resources. The County Attorney's Office hosted a training session for administrative and code enforcement staff on the foreclosure process. In an effort to reduce costs, staff determined that a mass mailing of informational packets to financial institutions across the United States would be cost prohibitive. As an alternative, this was accomplished through consistent enforcement, use of the County's web site and a lien release process. IT staff assisted Growth Management through the modification of Permits Plus to track and record inventoried homes and provided an internal link with the Clerk of the Court's website to recover Lis Pendens/foreclosure filings. No ordinances were adopted or amended based on the determination that current regulations were sufficient to monitor and maintain a healthy community for minimum building codes and property maintenance. A contract was negotiated with a collection agency to assist in the collection of fees for abatement of violations by the County. Action steps associated with this goal have been completed. The status of this goal will remain in a monitoring stage through FY2011.

GOAL 2 – Inventory, evaluate, document and implement the most effective and efficient building and development application process from start to finish.

Objectives: To be a minimum of 5% more effective and efficient in processing building and development applications than any other Central Florida government (defined as the

cities of Kissimmee and St. Cloud; the counties of Orange, Seminole, Brevard, Lake, Volusia and Polk; and cities within these counties having a population of 50,000+).

1. To accomplish our goal, we must identify relevant benchmarks; inventory and evaluate each building permit and development application process for effectiveness and efficiency; work in conjunction with the IT staff in identification and subsequent integration of the latest technology; process related code amendments if applicable to implement streamlined processes and conduct training sessions with staff and citizens related to new processes.
2. Evidence of success will be dependent on completion of our action steps, selected benchmarks for the various application types, annual customer surveys, inquiries from other governmental agencies on our business processes and expedited processes through code amendments or administrative review.
3. The success of this goal is dependent on technology. Through continued use of the ProjectDox Document Management System, of which operating expenses are funded through the Building Fund #148, whereby building permits and development review applications and associated plans are scanned and routed electronically for staff review, the efficiency of our business processes will improve.
4. For FY2010, funding was requested for the maintenance support of the ProjectDox Document Management System and associated hardware such as scanners and printers.

STATUS:

In identifying our relevant benchmarks, staff first developed an existing inventory of procedures with the intent of surveying jurisdictions limited to the procedures identified in the inventory as remaining for the future. Identified jurisdictions were surveyed in October 2009. Appropriate staff members were interviewed and participated in focus groups to accomplish the task of inventorying and evaluating each development application and building permit process for effectiveness and efficiency. Project Managers attended training sessions for proper documentation techniques and oversaw the documentation and inventory process. IT staff assisted Growth Management in identifying how technology could be applied to new business processes. This was accomplished through implementation of ProjectDox (electronic review and processing) for building permits, engineering improvement plans and development application review; web-based SIRE agendas for the Board of Adjustment and Planning Commission; and utilizing Permits Plus and SIRE for staff reports. Code amendments to streamline processes included revising the Home Occupation process to allow for administrative approval; revising electronic message centers for administrative approval; and revising the legal ads and public hearing notices formats. Training sessions were conducted not only with employees but with contractors on the building permit processes and with the Growth Management Task Force for site permitting and development applications. Staff continues to monitor this goal with the anticipation of future code amendments to be presented at a workshop with the Planning Commission in September 2010 with final ordinance adoption by the Board of County Commissioners in late November 2010.

FUND 148-BUILDING FUND

FUND SUMMARY:

TRENDS & ISSUES

The Building Fund is comprised of the following cost centers: Customer Resources (1450); Building and Permitting (1452); Foreclosure Program (1444); and Imaging Program (1445). The Foreclosure and Imaging programs were created in FY10, and are separate cost centers in FY11. The Foreclosure Program's primary function is code abatement for violations arising from the increased number of foreclosed /vacant homes. The Imaging Program's primary function is scanning and electronic storage of old building permits for retrieval thereby reducing physical storage space. Community Development has been able to reduce Fund 148's Personal and Operating expenses by 36.4% in FY11. Fund 148 was able to eliminate 7 FTEs in FY11 due to cross training of retained employees that allowed for the elimination of vacant positions.

REVENUES

Pursuant to F.S. 125.56(1), counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022, and 633.025, and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to Florida Statute 125.56(2) and Florida Statute 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. As approved for FY11, Resolution 10-060R, Building Permit and related fees shall be collected from all persons, or entities requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when circumstances so warrant. The proposal to waive certain building fees was approved by the BOCC on 09/13/2010, in concert with Economic Development, to encourage new construction in the County. This program will be in effect from October 1, 2010 through March 31, 2011 or until a total of \$500,000.00 in waivers have been granted.

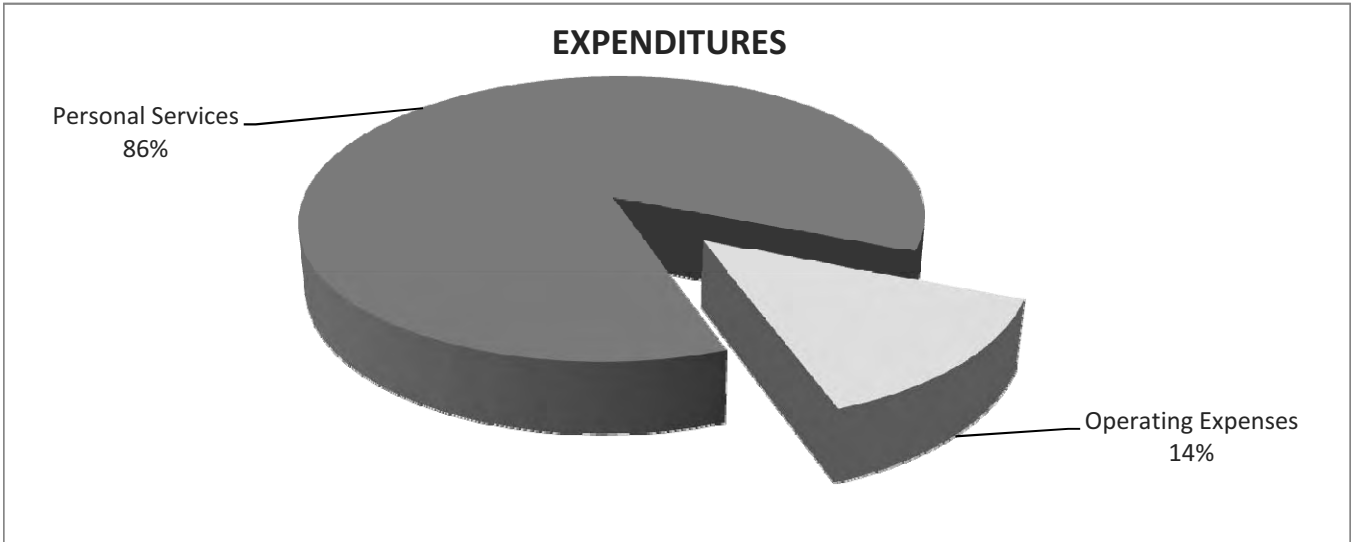
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	3,843,877	1,586,659	1,563,426	1,317,901	-245,525
Charges For Services	1,425	1,199	645	1,700	1,055
Miscellaneous Revenues	517,846	261,843	271,886	85,473	-186,413
Less 5% Statutory Reduction	0	0	-91,798	-70,254	21,544
Transfers In	108,156	0	0	0	0
Fund Balance	0	0	8,085,249	7,971,080	-114,169
Total Revenues:	\$4,471,304	\$1,849,701	\$9,829,408	\$9,305,900	-\$523,508
Expenditures					
Personal Services	5,039,717	3,951,489	2,692,553	2,021,061	-671,492
Operating Expenses	600,426	494,281	577,404	375,863	-201,541
Capital Outlay	14,805	27,775	0	0	0
Transfers Out	1,006,901	1,006,901	569,255	366,364	-202,891
Reserves - Operating	0	0	5,990,196	543,164	-5,447,032
Reserves - Stability	0	0	0	5,999,448	5,999,448
Total Expenditures:	\$6,661,849	\$5,480,446	\$9,829,408	\$9,305,900	-\$523,508

**FUND 148 - THE BUILDING FUND
FORECLOSURE PROGRAM**

FORECLOSURE PROGRAM
Programs & Services:

Code Abatement

Home Inspections



**FUND 148-BUILDING FUND
FORECLOSURE PROGRAM**

COST CENTER SUMMARY - (1444):

TRENDS & ISSUES

The Foreclosure Program was established in FY10 with its primary function of code abatement for violations arising from the increased number of foreclosed/vacant homes. In FY10, the program was funded under the Building & Permitting (1452) cost center. For FY11, a separate account has been established for tracking expenses associated with the program. This program was created with an anticipated 2 year life expectancy; however, current data supports a possible 5 year life expectancy. Community Development is currently evaluating County foreclosure data to determine a completion date for this program. This cost center continues to support 4 FTEs in FY11. Due to this being a new cost center, a percent change in expenditures from FY10 to FY11 is not available. This office is not a revenue producing office, therefore, is supported by the Building Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	0	177,207	177,207
Operating Expenses	0	0	0	27,700	27,700
Total Expenditures:	\$0	\$0	\$0	\$204,907	\$204,907

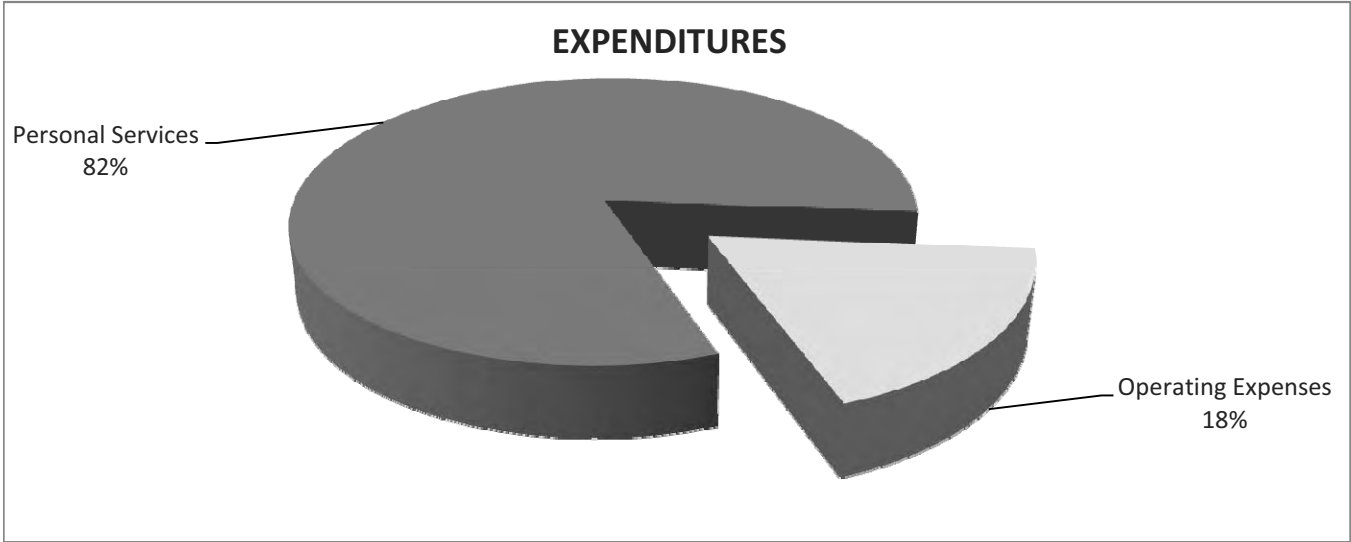
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	4.00	4.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	0.00	4.00	4.00

**FUND 148 - THE BUILDING FUND
IMAGING PROGRAM**

IMAGING PROGRAM
Programs & Services:

Document
Scanning

Electronic
Retrieval System
Management



**FUND 148-BUILDING FUND
IMAGING PROGRAM**

COST CENTER SUMMARY - (1445):

TRENDS & ISSUES

The Imaging Program was established in FY10 with its primary function of scanning old building permits for electronic retrieval thereby reducing storage space. In FY10, the program was funded under the Building & Permitting (1452) cost center. For FY11, a separate account has been established for tracking expenses associated with the program. This program was created with a 2 year life expectancy and will be completed in FY11. It currently supports 1 FTE which was transferred from 1452. No history is available for this cost center and as such, a percent change for expenditures is not available. This office is not a revenue producing office, therefore, is supported by the Building Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	0	0	39,813	39,813
Operating Expenses	0	0	0	8,876	8,876
Total Expenditures:	\$0	\$0	\$0	\$48,689	\$48,689

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	1.00	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	0.00	1.00	1.00

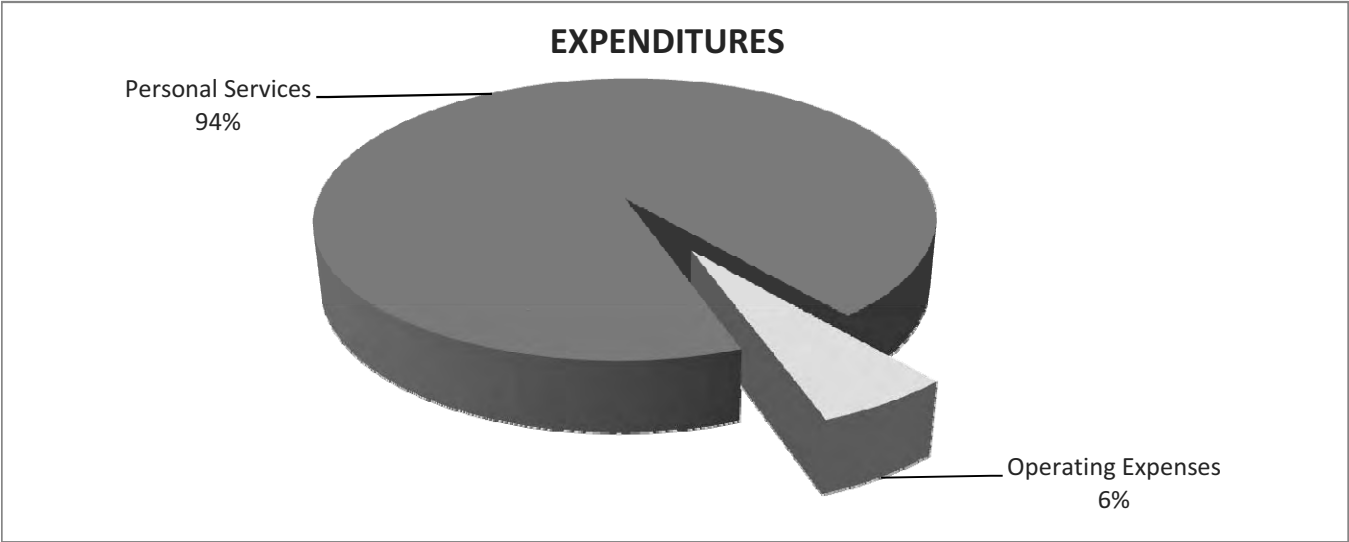
**FUND 148 - THE BUILDING FUND
CUSTOMER RESOURCES**

CUSTOMER RESOURCES
Programs & Services:

Contractor
Licensing

Customer Care

Cashiering



**FUND 148-BUILDING FUND
CUSTOMER RESOURCES**

COST CENTER SUMMARY - (1450):

TRENDS & ISSUES

This cost center captures expenses associated with customer resources and administration relating to the Building Fund. In FY11, 4.5 FTEs are being transferred to Customer Resources from Building & Permitting (1452). This transfer has caused Personal Services to increase 60.2%. All Repair & Maintenance costs previously associated with cost center 1452 are also being transferred to Customer Resources in FY11. Each department that participates in the following services, Workers Compensation, Property & Liability, Dental, Health, and Life/AD&D/ST/LTD insurances, now reflects a separate expense for overhead in an Operating account to properly account for the costs associated with the management of these services. The transfer of Repair & Maintenance costs, along with insurance overhead has resulted in a 399.5% increase in Operating expenses in FY11. Total budget increase to Customer Resources in FY11 is 66.8%. This office is not a revenue producing office, therefore, is supported by the Building Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	672,189	359,382	575,818	216,436
Operating Expenses	0	12,494	7,139	35,662	28,523
Total Expenditures:	\$0	\$684,683	\$366,521	\$611,480	\$244,959

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	12.00	6.60	11.10	4.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	12.00	6.60	11.10	4.50

FUND 148 - THE BUILDING FUND
BUILDING & PERMITTING

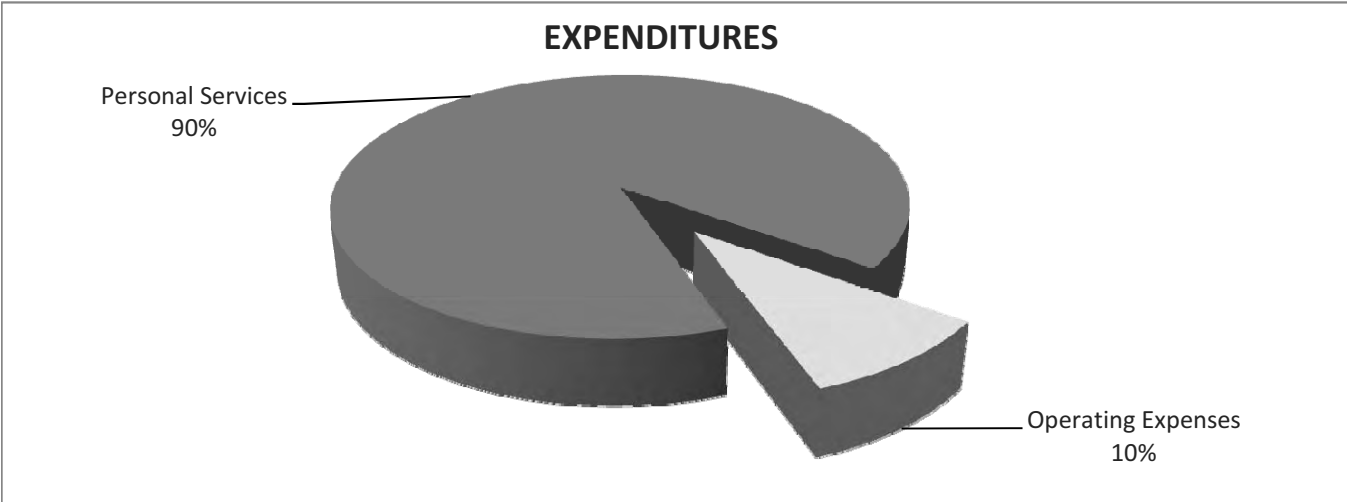
BUILDING & PERMITTING
Programs & Services:

Permits

Inspections

Plan Reviews

Building Official



**FUND 148-BUILDING FUND
BUILDING OFFICIAL**

COST CENTER SUMMARY - (1452):

TRENDS & ISSUES

This cost center captures revenues and costs associated with permitting. This cost center was created in FY09 and now includes the former cost centers of Permitting (1412), Zoning and Code Enforcement (1432), Building (1441), Contractor Licensing (1442) and Plan Review (1443). These cost centers' historical information is combined below for comparison. In FY11, this cost center was reduced by 14.5 FTEs through transfers to cost centers 1444 (Foreclosure) and 1445 (Imaging), and elimination of 4 vacant positions made possible by cross training employees. This FTE reduction, the 80 hour furlough in FY11, new insurance rates and employee health plan selections, have resulted in a 45.2% reduction to Personal Services. Department budget cuts have yielded a 33.3% reduction to Operating Expenses for FY11. The total cost center budget has decreased 44.3% in FY11.

REVENUES

Funding from this cost center is generated by building permits and other related fees. This cost center also carries forward a fund balance. The proposal to waive certain building permit and plan review fees was approved by the BOCC on 09/13/2010, in concert with Economic Development, to encourage new construction in the County. This program will be in effect from October 1, 2010 through March 31, 2011 or until a total of \$500,000.00 in waivers have been granted. The revenue gap created by the proposed fee waiver will be covered by the Building Fund Reserve account. A maximum dollar amount of building permit and plan review fees to be waived, per licensed contractor and/or owner, is limited to \$10,000.00 for residential construction and \$20,000.00 for non-residential construction.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	0	3,213,304	2,242,797	1,228,223	-1,014,574
Operating Expenses	0	292,794	197,755	131,811	-65,944
Capital Outlay	0	27,775	0	0	0
Total Expenditures:	\$0	\$3,533,873	\$2,440,552	\$1,360,034	-\$1,080,518

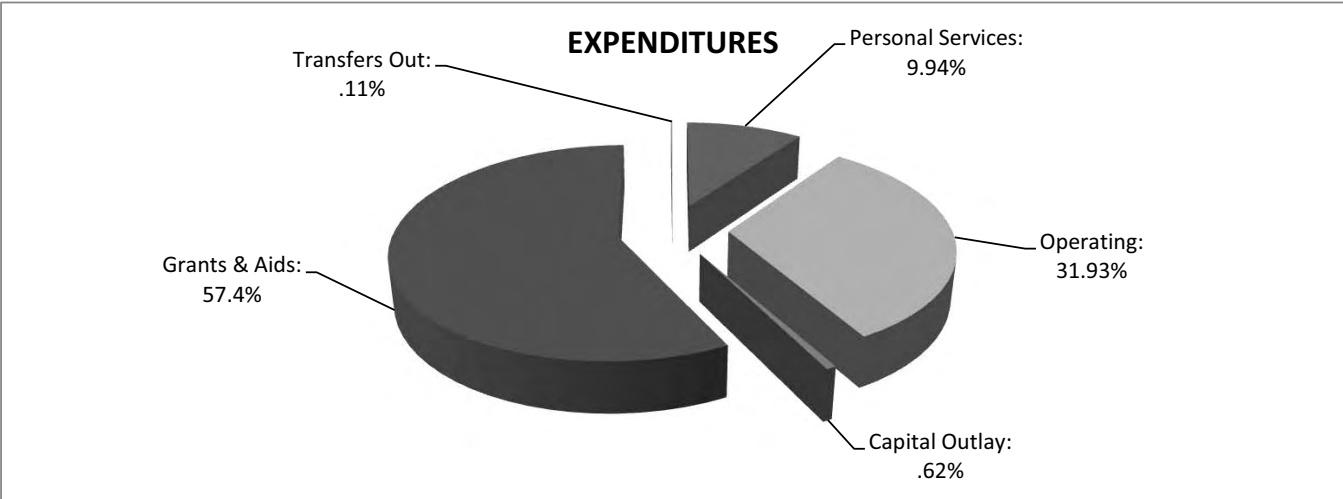
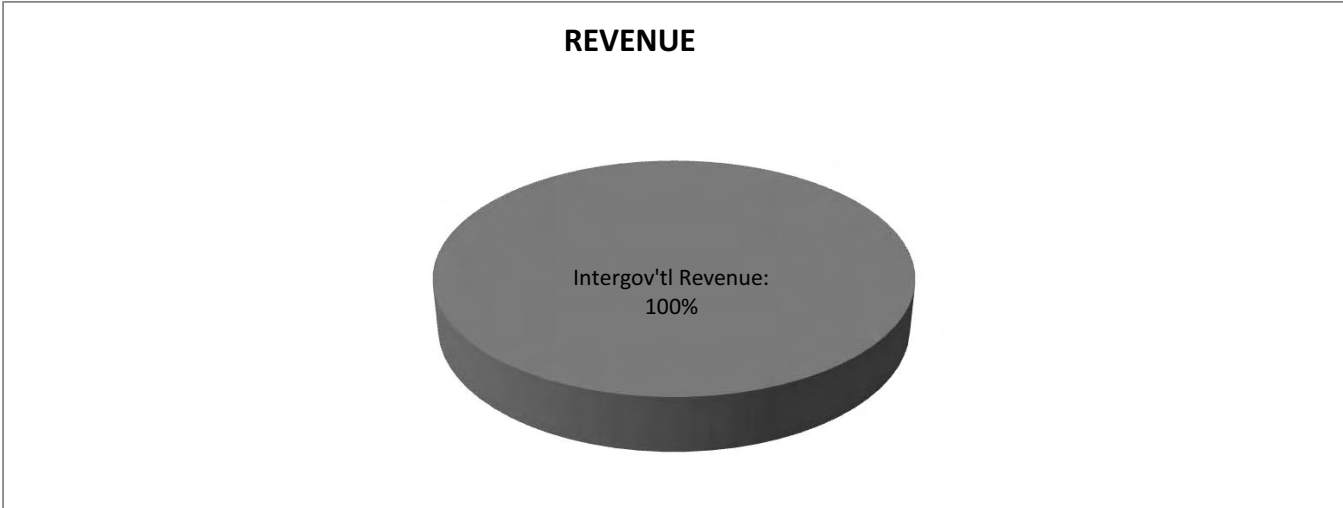
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Full Time:	84.00	42.00	30.50	15.00	-15.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	84.00	42.00	30.50	15.00	-15.50

FUND 151 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND
COMMUNITY DEVELOPMENT BLOCK GRANT

COMMUNITY DEVELOPMENT BLOCK GRANT
Programs & Services:

Housing Assistance

Community Outreach Programs



FUND 151 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND
COMMUNITY DEVELOPMENT BLOCK GRANT

MISSION STATEMENT:

To expand current housing programs to further meet the needs of the overall community. Improve the quality of communities and neighborhoods within Osceola County by providing resources to assist with providing families with a stable thriving healthy environment through housing opportunities and education.

FY11 Goals & Objectives:

The overall goal for these programs is to develop a collaboration of Human Services programs with community partners as well as other federal, state, and local agencies to provide funding for current and future programs. Work with the CDBG Task Force, the Affordable Housing Advisory Committee, the City of Kissimmee, City of St. Cloud, and Osceola County Planning Department to develop incentive strategies for developers to encourage affordable housing opportunities to meet the assessed needs. Specifically in FY11 the goals and objectives are as follows:

Goal 1 - Assist a minimum of 2 very-low - moderate income families repair or replace their damaged homes

Objectives:

1. Identify families that will benefit from rehabilitation assistance
2. Community outreach and partnerships

Goal 2 - Obtain maximum points/scores on state and federal reports

Objectives:

1. Provide monthly reports to the Department of Community Affairs
2. Ongoing monitoring of programmatic requirements

Goal 3 - Develop quality control/quality assurance program for housing programs

Objectives:

1. Audit files monthly and coordinate activities with the consultant
2. Provide cross-training opportunities to staff members

Goal 4 - Secure additional funding for affordable housing programs

Objectives:

1. Review Notices of Funding Availability and apply for grants that are applicable to the department goals

FY10 Accomplishments:

1. Assisted 10 families repair or replace their damaged homes.
2. Provided monthly reports to the Department of Community Affairs.
3. Continually monitored programmatic requirements.
4. Audited files monthly and provided cross-training opportunities to staff members.
5. Secured CDBG entitlement award.

FUND 151-COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

FUND SUMMARY:

TRENDS & ISSUES

The Community Development Block Grant Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight and address urgent community development needs. Beginning in FY11, the County will receive \$1.28 million annually as part of the CDBG Entitlement Award. Also, 2.75 new FTEs have been added to administer the new program.

REVENUES

Revenue for CDBG is provided by grant funding through the U.S. Department of Housing and Urban Development (HUD). FY11 revenues consist of \$266,750 remaining from the FY09 CDBG award for Housing Assistance and \$1,284,433 from the CDBG Entitlement

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Intergovernmental Revenue	0	3,843	454,250	1,685,820	1,231,570
Total Revenues:	\$0	\$3,843	\$454,250	\$1,685,820	\$1,231,570
Expenditures					
Personal Services	0	0	25,187	167,622	142,435
Operating Expenses	0	3,843	266,750	538,222	271,472
Capital Outlay	0	0	0	10,500	10,500
Grants and Aids	0	0	0	967,546	967,546
Transfers Out	0	0	0	1,930	1,930
Reserves - Operating	0	0	162,313	0	-162,313
Total Expenditures:	\$0	\$3,843	\$454,250	\$1,685,820	\$1,231,570

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.25	3.00	2.75
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	0.25	3.00	2.75

FUND 152 - MUNICIPAL SERVICES TAXING UNITS MSTU FUND

MUNI SVCS TAX UNITS MSTU

Programs & Services:

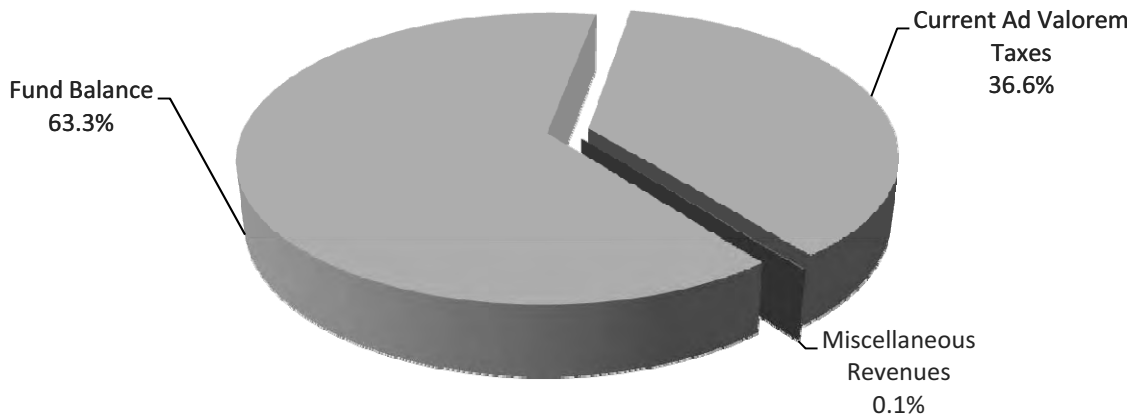
Street Lighting

Mowing

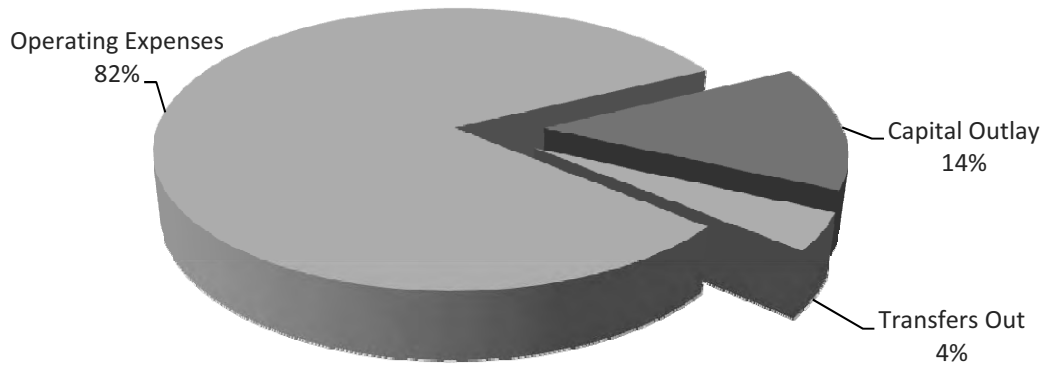
Aquatic Weed
Control

Structure &
Ground Repair

REVENUES



EXPENDITURES



FUND 152-MUNI SVCS TAX UNITS MSTU FUND

FUND SUMMARY:

TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of ad valorem taxes to be imposed therein. Historically, all of the County's subdivision serving MSTUs have been accounted for in Fund 152, however, in FY11 all but 34 of them will now be established and accounted for in Funds 128 (Stormwater MSBU) and 129 (Streetlight MSBU) depending on the services provided. This change is a result of the process of converting the County's subdivision serving MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance.

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is assessed against all properties receiving the service. The services are authorized by each specific Ordinance or resolution for that community. As such, the revenue collected is only spent within the respective area. The projected revenue for FY11 is decreasing due to the conversion of MSTUs into MSBUs as previously mentioned.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Current Ad Valorem Taxes	1,200,750	1,217,312	1,396,807	774,214	-622,593
PY Delinquent Ad Valorem Tax	2,278	1,965	0	0	0
Miscellaneous Revenues	89,851	41,652	4,000	2,000	-2,000
Less 5% Statutory Reduction	0	0	-69,850	-38,810	31,040
Other Sources	638	2,127	0	0	0
Transfers In	0	0	6,062	0	-6,062
Fund Balance	0	0	1,596,937	1,338,538	-258,399
Total Revenues:	\$1,293,517	\$1,263,056	\$2,933,956	\$2,075,942	-\$858,014
Expenditures					
Operating Expenses	1,173,420	1,033,074	2,224,696	1,693,749	-530,947
Capital Outlay	15,923	9,825	15,000	295,000	280,000
Debt Service	10	0	0	0	0
Transfers Out	193,967	219,661	202,549	87,193	-115,356
Reserves - Operating	0	0	491,711	0	-491,711
Total Expenditures:	\$1,383,320	\$1,262,560	\$2,933,956	\$2,075,942	-\$858,014

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ASHTON PLACE**

COST CENTER SUMMARY - (9202):

TRENDS & ISSUES

The Ashton Place MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Ashton Place subdivision. This MSTU is inactive as it has been annexed into the City of St. Cloud.

REVENUES

For Fiscal Year 2011, no millage rate was assessed as this MSTU has been annexed to the City of St. Cloud.

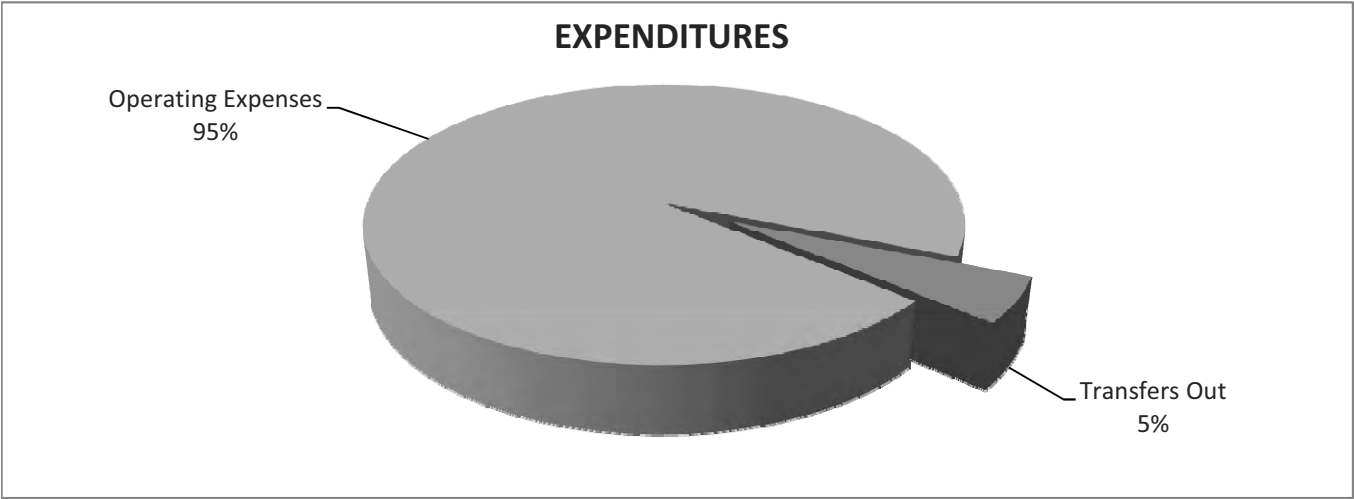
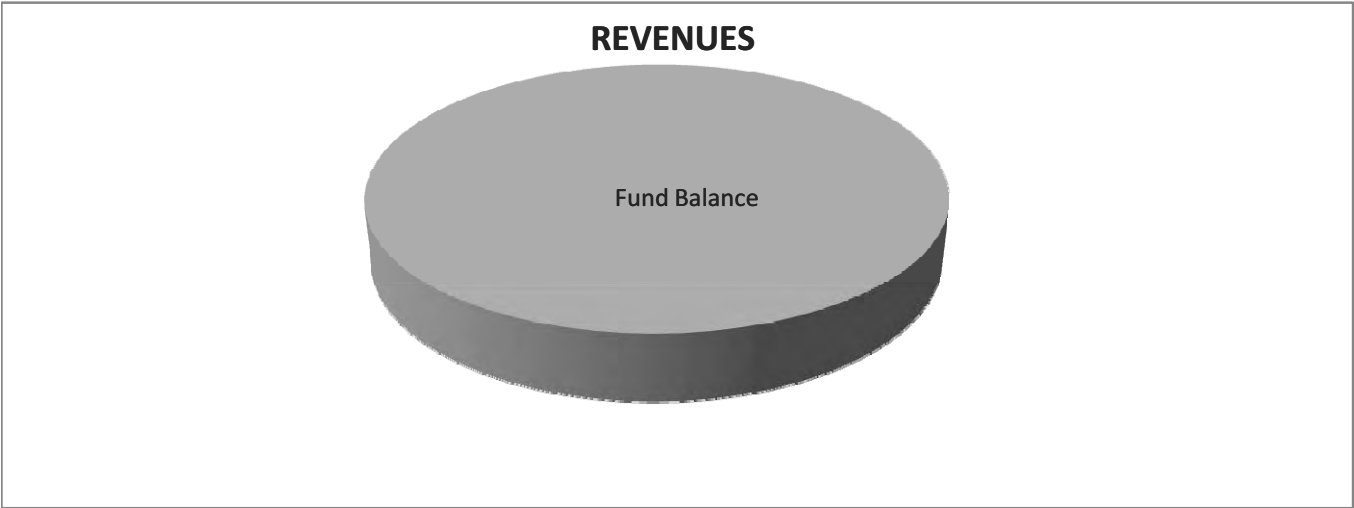
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	1,354	544	0	0	0
Transfers In	0	0	1,241	0	-1,241
Fund Balance	0	0	25,271	27,056	1,785
Total Revenues:	\$1,354	\$544	\$26,512	\$27,056	\$544
<u>Expenditures</u>					
Operating Expenses	0	0	26,512	27,056	544
Transfers Out	1,567	1,464	0	0	0
Total Expenditures:	\$1,567	\$1,464	\$26,512	\$27,056	\$544

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
RESERVES AT PLEASANT HILL

RESERVES AT PLEASANT HILL MSTU
Programs & Services:

Stormwater

Landscaping



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RESERVES AT PLEASANT HILL**

COST CENTER SUMMARY - (9203):

TRENDS & ISSUES

The Reserves at Pleasant Hill MSTU is established for the purpose of funding the maintenance of storm water drainage systems located within the Reserves at Pleasant Hill subdivision.

REVENUES

Beginning in Fiscal Year 2010 and continuing in Fiscal Year 2011, no millage rate was assessed as this cost center has a large Fund Balance that will be used to fund services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,522	4,544	0	0	0
Miscellaneous Revenues	768	332	0	0	0
Other Sources	2	8	0	0	0
Fund Balance	0	0	14,960	12,143	-2,817
Total Revenues:	\$5,292	\$4,884	\$14,960	\$12,143	-\$2,817
<u>Expenditures</u>					
Operating Expenses	2,660	2,767	11,573	11,518	-55
Transfers Out	1,178	1,494	653	625	-28
Reserves - Operating	0	0	2,734	0	-2,734
Total Expenditures:	\$3,838	\$4,261	\$14,960	\$12,143	-\$2,817

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
AMBERLEY PARK**

COST CENTER SUMMARY - (9204):

TRENDS & ISSUES

The Amberley Park MSTU was established for the purpose of funding the maintenance of storm water drainage systems located within the Amberley Park subdivision. For Fiscal Year 2011, this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

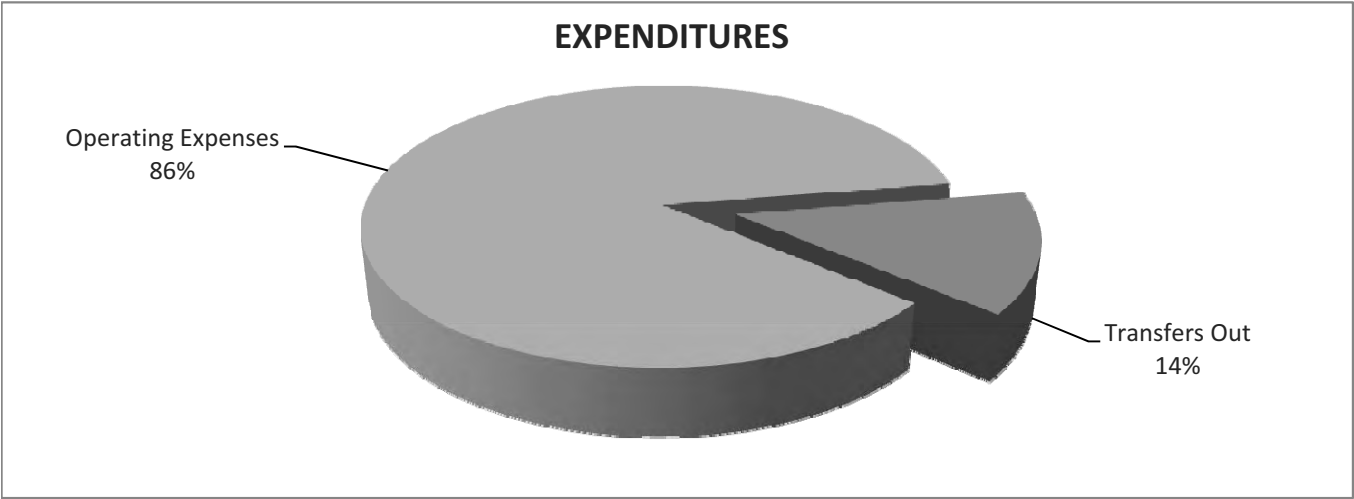
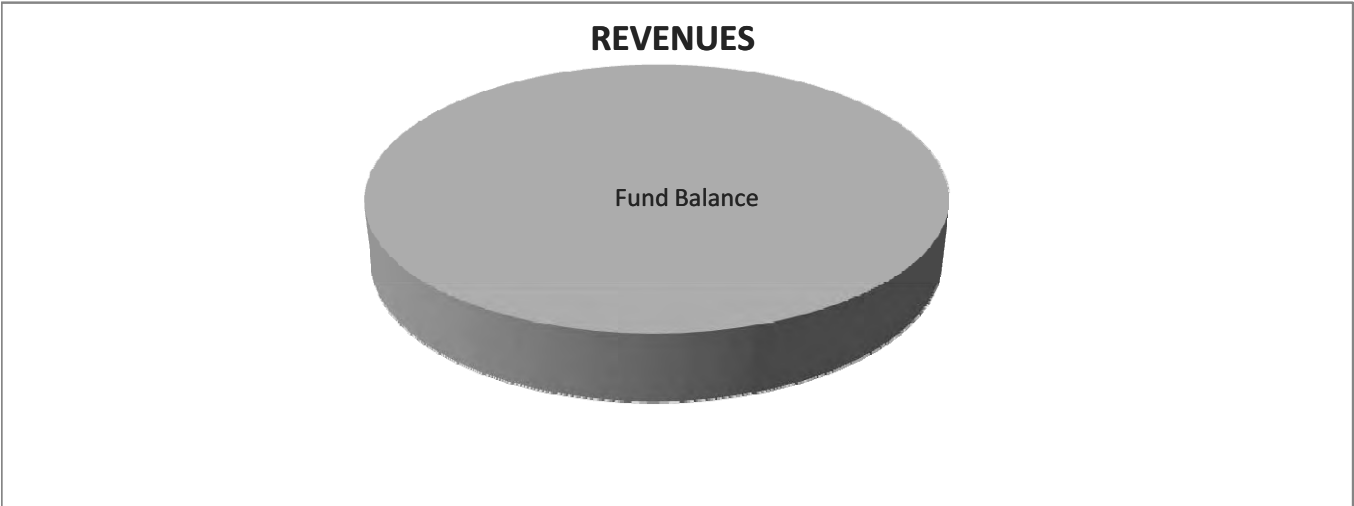
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,296	6,293	4,591	0	-4,591
Miscellaneous Revenues	548	273	0	0	0
Less 5% Statutory Reduction	0	0	-230	0	230
Other Sources	3	11	0	0	0
Fund Balance	0	0	11,000	0	-11,000
Total Revenues:	\$6,847	\$6,577	\$15,361	\$0	-\$15,361
<u>Expenditures</u>					
Operating Expenses	3,526	3,626	9,850	0	-9,850
Transfers Out	993	1,013	2,581	0	-2,581
Reserves - Operating	0	0	2,930	0	-2,930
Total Expenditures:	\$4,519	\$4,639	\$15,361	\$0	-\$15,361

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
WINNERS PARK

WINNERS PARK MSTU
Programs & Services:

Stormwater

Landscaping



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINNERS PARK**

COST CENTER SUMMARY - (9205):

TRENDS & ISSUES

The Winners Park MSTU was established for the purpose of funding the maintenance of storm water drainage systems located within the Winners Park subdivision.

REVENUES

For Fiscal Year 2011, no millage rate was assessed in this cost center as service will be provided by utilizing the Fund Balance.

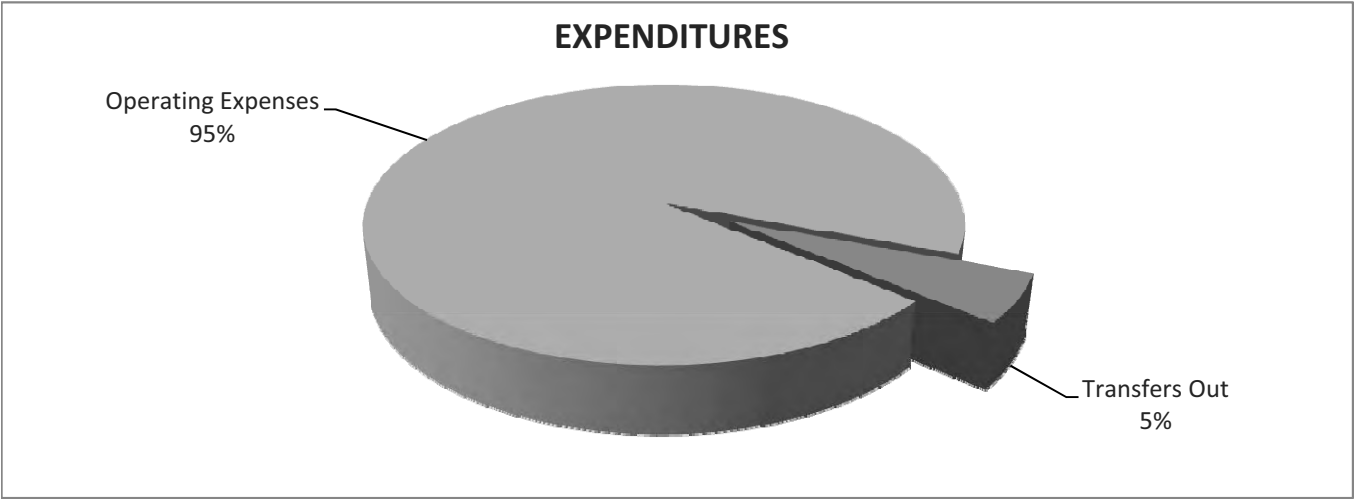
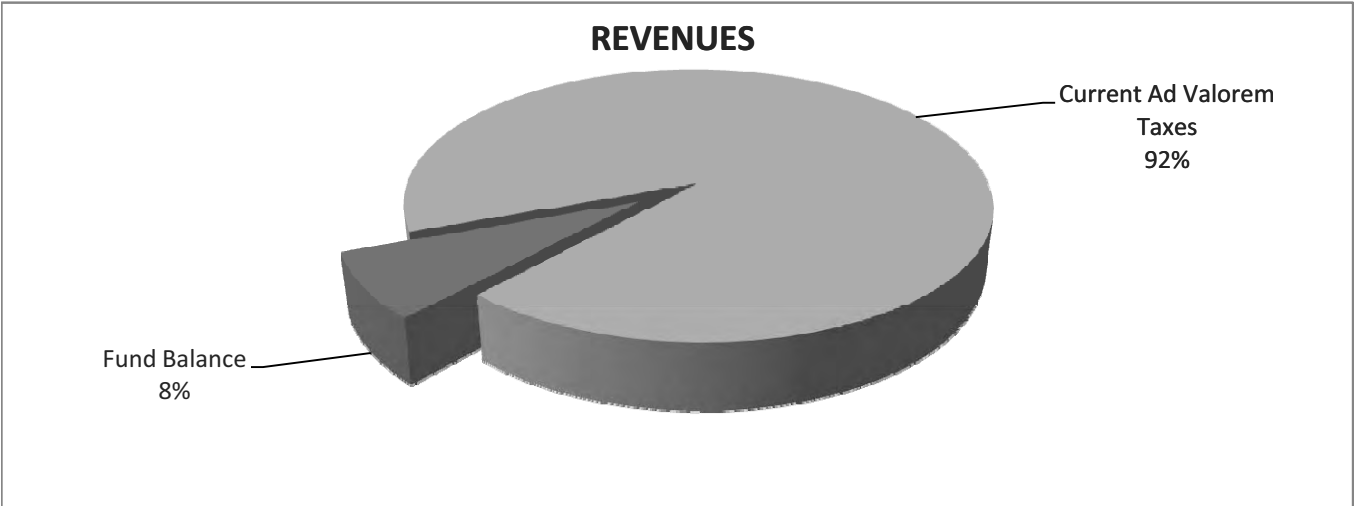
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	3,841	4,026	3,679	0	-3,679
Miscellaneous Revenues	334	96	0	0	0
Less 5% Statutory Reduction	0	0	-184	0	184
Other Sources	1	7	0	0	0
Fund Balance	0	0	7,394	8,402	1,008
Total Revenues:	\$4,176	\$4,129	\$10,889	\$8,402	-\$2,487
<u>Expenditures</u>					
Operating Expenses	1,482	1,381	8,204	7,256	-948
Transfers Out	445	682	1,328	1,146	-182
Reserves - Operating	0	0	1,357	0	-1,357
Total Expenditures:	\$1,927	\$2,063	\$10,889	\$8,402	-\$2,487

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
BLACKSTONE LANDING

BLACKSTONE LANDING MSTU
Programs & Services:

Stormwater

Landscaping



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BLACKSTONE LANDING**

COST CENTER SUMMARY - (9206):

TRENDS & ISSUES

The Blackstone Landing MSTU was established for the purpose of funding the maintenance of storm water drainage systems located within the Blackstone Landing subdivision.

REVENUES

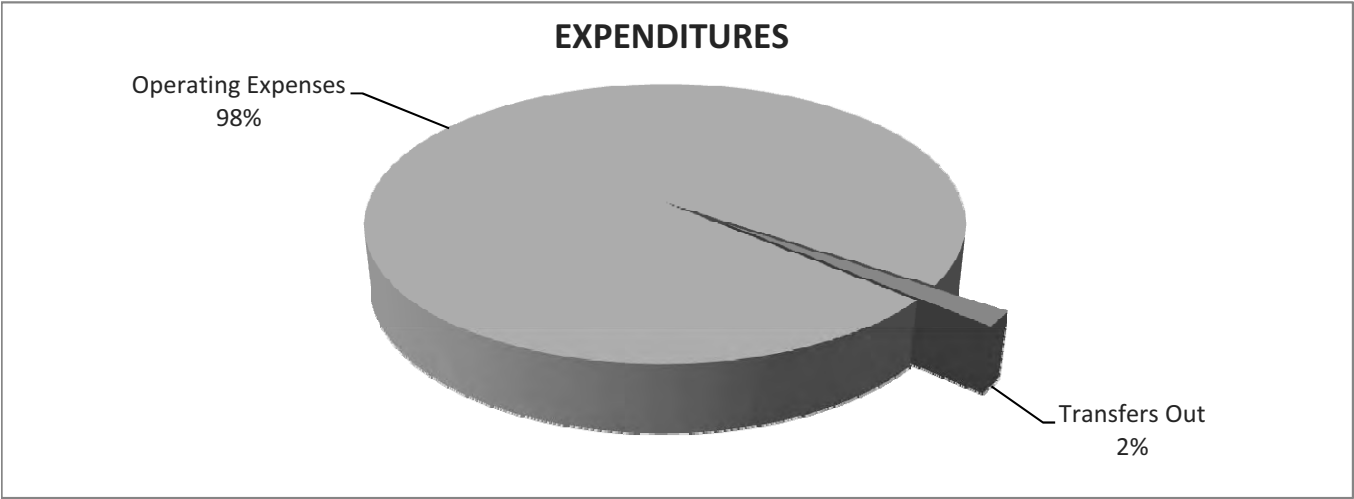
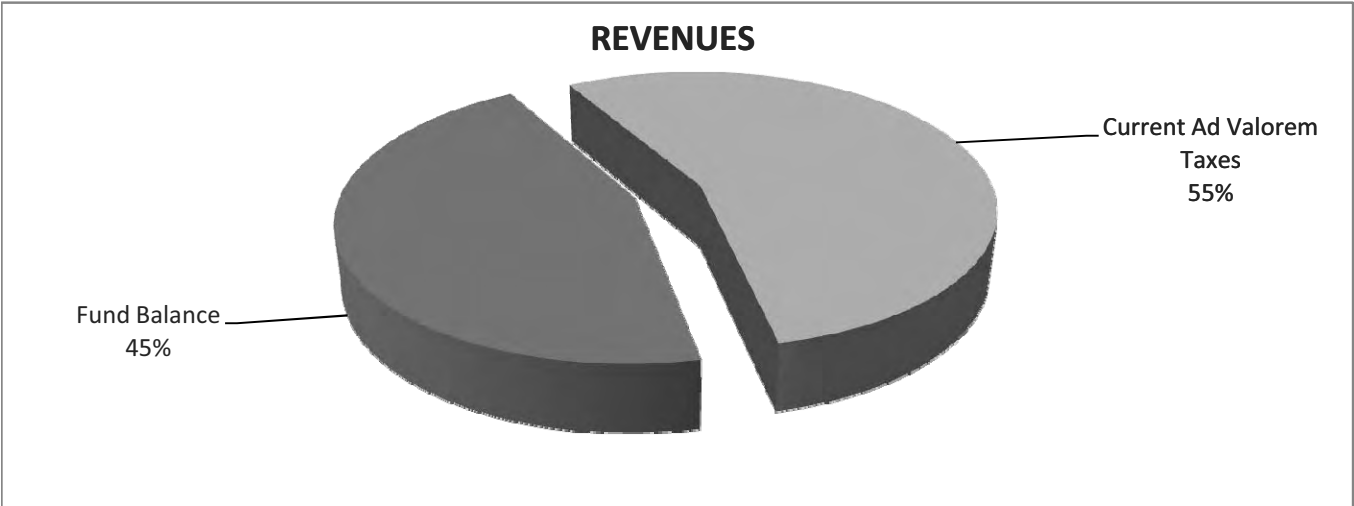
For Fiscal Year 2011, the anticipated revenues have decreased slightly due to a reduction in cost of providing mowing and aquatic weed control services within the Blackstone Landing subdivision.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	52,511	62,043	86,241	68,202	-18,039
Miscellaneous Revenues	659	165	0	0	0
Less 5% Statutory Reduction	0	0	-4,312	-3,410	902
Other Sources	15	93	0	0	0
Fund Balance	0	0	0	5,613	5,613
Total Revenues:	\$53,185	\$62,301	\$81,929	\$70,405	-\$11,524
<u>Expenditures</u>					
Operating Expenses	44,401	61,379	71,033	66,574	-4,459
Transfers Out	4,866	7,100	9,858	3,831	-6,027
Reserves - Operating	0	0	1,038	0	-1,038
Total Expenditures:	\$49,267	\$68,479	\$81,929	\$70,405	-\$11,524

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
BELLALAGO

BELLALAGO MSTU
Programs & Services:

Street Lighting



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BELLALAGO**

COST CENTER SUMMARY - (9207):

TRENDS & ISSUES

The Bellalago MSTU was established for the purpose of funding the maintenance of street lighting systems located within the Bellalago subdivision.

REVENUES

For Fiscal Year 2011, the anticipated revenues have decreased due to the Fund Balance which will be used to assist in funding the cost of providing streetlight service in the Bellalago subdivision.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	67,816	79,524	105,329	85,751	-19,578
PY Delinquent Ad Valorem Tax	0	225	0	0	0
Miscellaneous Revenues	6,749	2,022	0	0	0
Less 5% Statutory Reduction	0	0	-5,267	-4,288	979
Other Sources	43	140	0	0	0
Fund Balance	0	0	123,902	70,034	-53,868
Total Revenues:	\$74,608	\$81,911	\$223,964	\$151,497	-\$72,467
<u>Expenditures</u>					
Operating Expenses	61,433	104,860	161,729	148,867	-12,862
Transfers Out	14,079	19,558	5,205	2,630	-2,575
Reserves - Operating	0	0	57,030	0	-57,030
Total Expenditures:	\$75,512	\$124,418	\$223,964	\$151,497	-\$72,467

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

TRENDS & ISSUES

The Turnberry Reserve MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Turnberry Reserve subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	53,123	0	-53,123
Less 5% Statutory Reduction	0	0	-2,657	0	2,657
Total Revenues:	\$0	\$0	\$50,466	\$0	-\$50,466
<u>Expenditures</u>					
Operating Expenses	0	0	50,466	0	-50,466
Total Expenditures:	\$0	\$0	\$50,466	\$0	-\$50,466

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
NEPTUNE POINTE**

COST CENTER SUMMARY - (9209):

TRENDS & ISSUES

The Neptune Pointe MSTU was established for the purpose of funding the maintenance of storm water drainage systems located within the Neptune Pointe subdivision.

REVENUES

Continuing for the second year in Fiscal Year 2011, no millage rate was assessed as this cost center has a large Fund Balance that will be spent down over the coming fiscal year.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	11,342	11,100	0	0	0
PY Delinquent Ad Valorem Tax	0	63	0	0	0
Miscellaneous Revenues	1,661	905	0	0	0
Other Sources	5	19	0	0	0
Transfers In	0	0	440	0	-440
Fund Balance	0	0	38,070	40,986	2,916
Total Revenues:	\$13,008	\$12,087	\$38,510	\$40,986	\$2,476
<u>Expenditures</u>					
Operating Expenses	220	224	38,350	40,986	2,636
Transfers Out	2,220	2,919	160	0	-160
Total Expenditures:	\$2,440	\$3,143	\$38,510	\$40,986	\$2,476

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ASHTON PARK**

COST CENTER SUMMARY - (9210):

TRENDS & ISSUES

The Ashton Park MSTU was established for the purpose of funding the maintenance of the storm water drainage systems, recreational trails, parks, landscaping and wall located within the Ashton Park subdivision. This MSTU is inactive as it has been annexed into the City of St. Cloud.

REVENUES

For Fiscal Year 2011, no millage rate was assessed as this MSTU has been annexed to the City of St. Cloud.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	721	288	0	0	0
Transfers In	0	0	642	0	-642
Fund Balance	0	0	13,400	14,330	930
Total Revenues:	\$721	\$288	\$14,042	\$14,330	\$288
<u>Expenditures</u>					
Operating Expenses	0	0	14,042	14,330	288
Transfers Out	837	837	0	0	0
Total Expenditures:	\$837	\$837	\$14,042	\$14,330	\$288

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
INDIAN WELLS

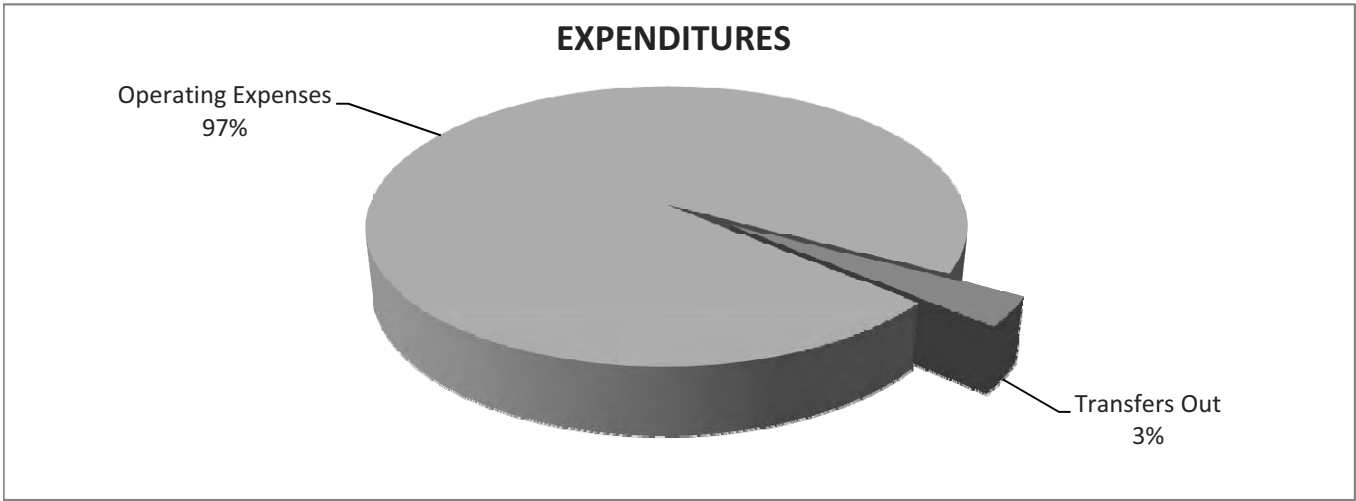
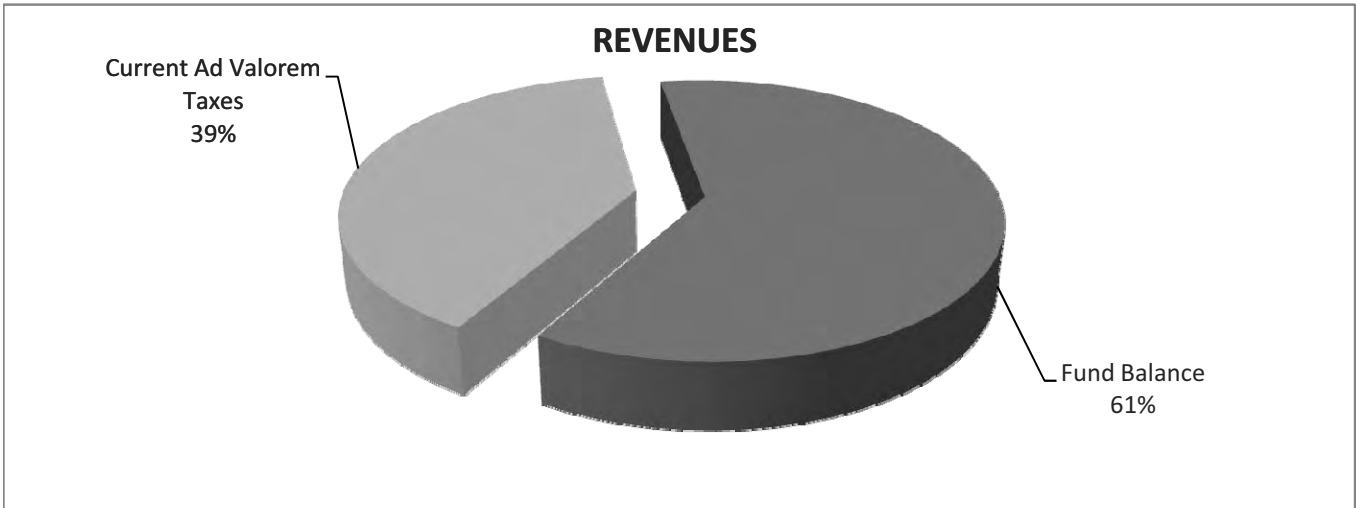
INDIAN WELLS MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed Control

Structure & Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN WELLS**

COST CENTER SUMMARY - (9211):

TRENDS & ISSUES

The Indian Wells MSTU is established for the purpose of funding the maintenance of street lighting, storm water drainage systems and common areas located within the Indian Wells subdivision. For Fiscal Year 2011, there is an increase in Operating due to the allocation of funds from Reserves to Operating.

REVENUES

For Fiscal Year 2011, the millage rate assessed remained unchanged from Fiscal Year 2010; however, due to reduced property values within the subdivision the revenue anticipated to be collected is lower. The Fund Balance in this cost center will be used to offset the reduced revenue and allow service to continue.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	250,591	251,086	250,555	163,589	-86,966
PY Delinquent Ad Valorem Tax	0	1,246	0	0	0
Miscellaneous Revenues	11,786	7,615	2,000	0	-2,000
Less 5% Statutory Reduction	0	0	-12,528	-8,179	4,349
Other Sources	132	444	0	0	0
Fund Balance	0	0	250,497	254,129	3,632
Total Revenues:	\$262,509	\$260,391	\$490,524	\$409,539	-\$80,985
<u>Expenditures</u>					
Operating Expenses	195,556	175,431	327,713	395,650	67,937
Capital Outlay	15,923	0	0	0	0
Transfers Out	30,709	36,292	32,811	13,889	-18,922
Reserves - Operating	0	0	130,000	0	-130,000
Total Expenditures:	\$242,188	\$211,723	\$490,524	\$409,539	-\$80,985

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
LIVE OAK SPRINGS

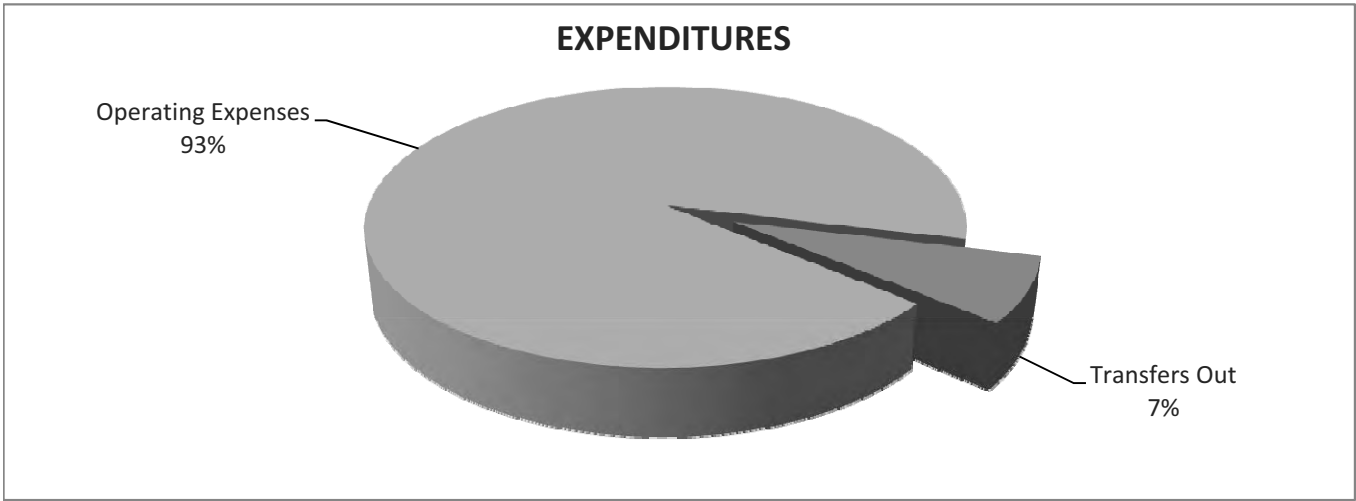
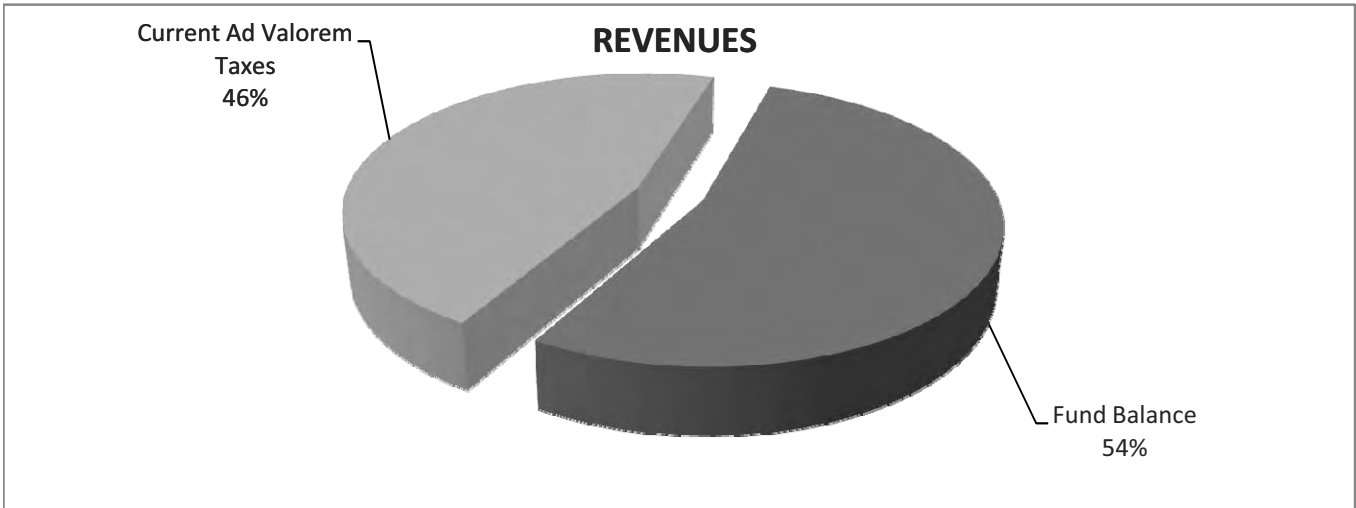
LIVE OAK SPRINGS MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed Control

Structure & Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LIVE OAK SPRINGS**

COST CENTER SUMMARY - (9212):

TRENDS & ISSUES

The Live Oak MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Live Oak Springs subdivision. In FY11, the subdivision pond maintenance services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU); however, due to an uneven distribution of streetlights throughout the Live Oak Springs subdivision the street lighting services will continue be maintained in this cost center.

REVENUES

For Fiscal Year 2011, the anticipated revenues for this cost center are significantly reduced because only the street lighting service will be funded in this cost center. In FY11, the subdivision pond maintenance services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,195	7,449	7,204	1,844	-5,360
Miscellaneous Revenues	350	147	0	0	0
Less 5% Statutory Reduction	0	0	-361	-92	269
Other Sources	4	13	0	0	0
Fund Balance	0	0	5,414	2,145	-3,269
Total Revenues:	\$7,549	\$7,609	\$12,257	\$3,897	-\$8,360
<u>Expenditures</u>					
Operating Expenses	6,806	6,745	8,879	3,610	-5,269
Transfers Out	1,006	1,284	3,378	287	-3,091
Total Expenditures:	\$7,812	\$8,029	\$12,257	\$3,897	-\$8,360

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
ANORADA

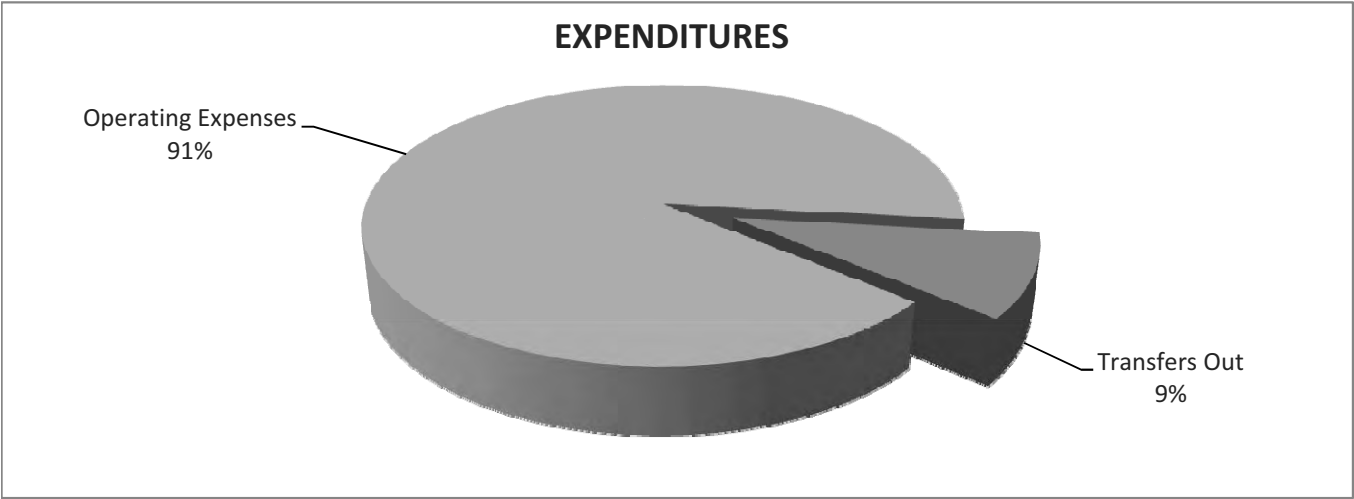
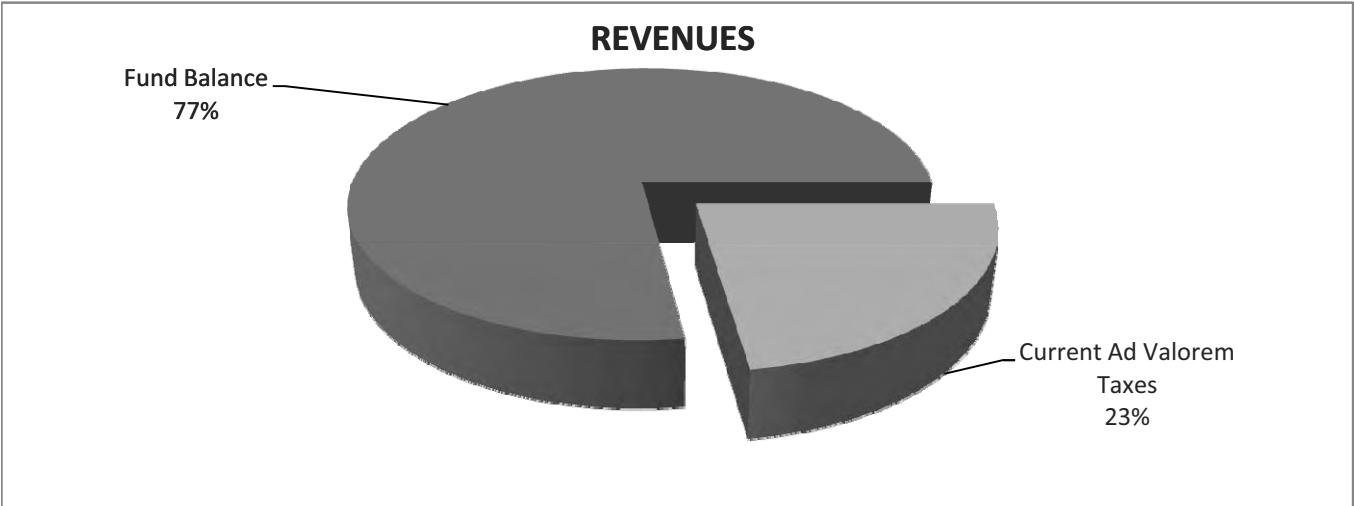
ANORADA MSTU
Programs & Services:

Mowing

Aquatic Weed
Control

Structure Repair

Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ANORADA**

COST CENTER SUMMARY - (9213):

TRENDS & ISSUES

The Anorada MSTU was established for the purpose of funding the maintenance of the storm water drainage systems, landscaping of common areas and the installation of fire protection water systems located within the Anorada subdivision.

REVENUES

For Fiscal Year 2011, the reduction in the anticipated revenues to be collected in this cost center is due to a reduction in property values within the Anorada subdivision. The reduction in revenue will be offset with the Fund Balance which will allow the cost center to continue to provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,817	7,816	6,989	2,715	-4,274
Miscellaneous Revenues	553	251	0	0	0
Less 5% Statutory Reduction	0	0	-350	-136	214
Other Sources	4	14	0	0	0
Fund Balance	0	0	10,196	9,190	-1,006
Total Revenues:	\$8,374	\$8,081	\$16,835	\$11,769	-\$5,066
<u>Expenditures</u>					
Operating Expenses	5,283	6,387	8,705	10,661	1,956
Transfers Out	1,024	1,100	3,230	1,108	-2,122
Reserves - Operating	0	0	4,900	0	-4,900
Total Expenditures:	\$6,307	\$7,487	\$16,835	\$11,769	-\$5,066

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
ORANGE VISTA

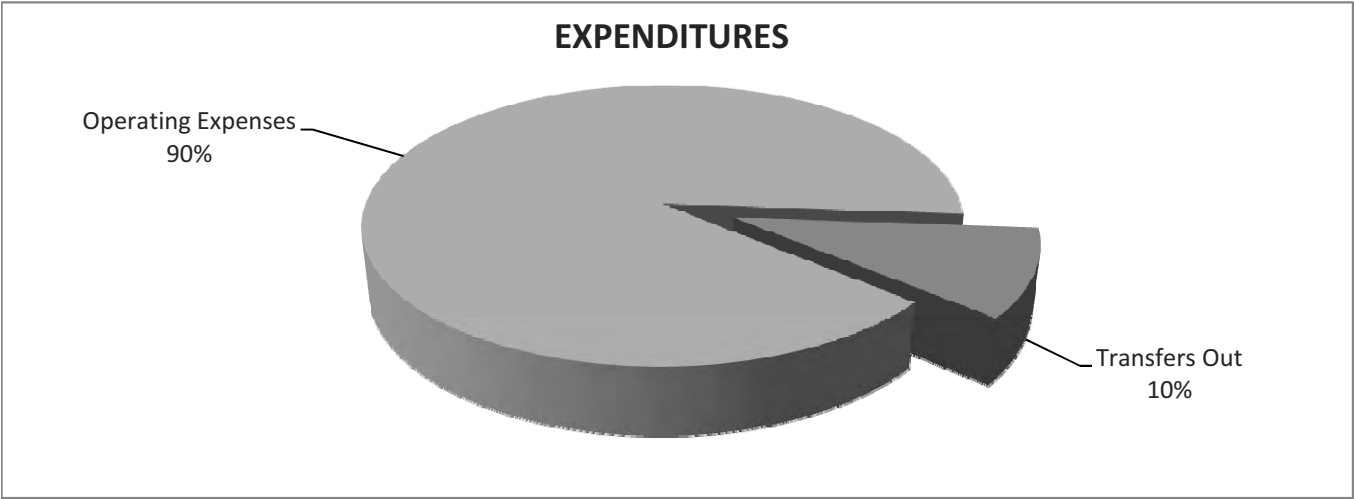
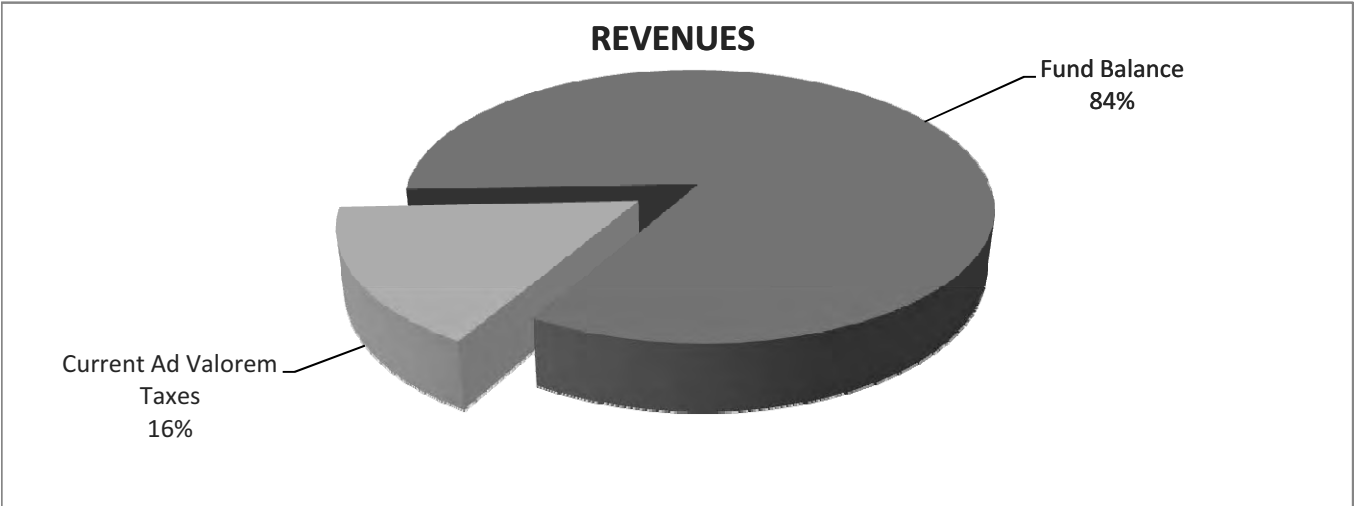
ORANGE VISTA MSTU
Programs & Services:

Street Lighting

Aquatic Weed Control

Structure & Ground Repair

Mowing



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

TRENDS & ISSUES

The Orange Vista MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems, fences and common areas located within the Orange Vista subdivision.

REVENUES

For Fiscal Year 2011, the reduction in the anticipated revenues to be collected in this cost center is due to a reduction in property values within the Orange Vista subdivision. The reduction in revenue will be offset with the Fund Balance which will allow the cost center to continue to provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,437	8,558	6,000	4,167	-1,833
PY Delinquent Ad Valorem Tax	-99	0	0	0	0
Miscellaneous Revenues	1,176	564	0	0	0
Less 5% Statutory Reduction	0	0	-300	-208	92
Other Sources	4	15	0	0	0
Fund Balance	0	0	23,651	21,825	-1,826
Total Revenues:	\$9,518	\$9,137	\$29,351	\$25,784	-\$3,567
<u>Expenditures</u>					
Operating Expenses	5,304	5,029	18,427	23,212	4,785
Transfers Out	1,818	1,832	2,224	2,572	348
Reserves - Operating	0	0	8,700	0	-8,700
Total Expenditures:	\$7,122	\$6,861	\$29,351	\$25,784	-\$3,567

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE

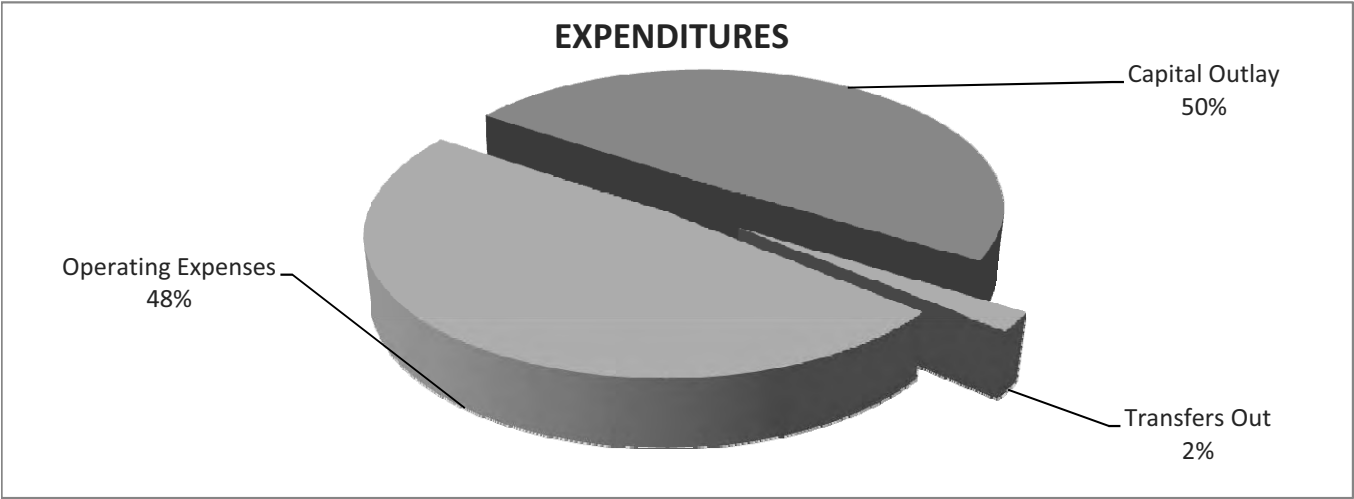
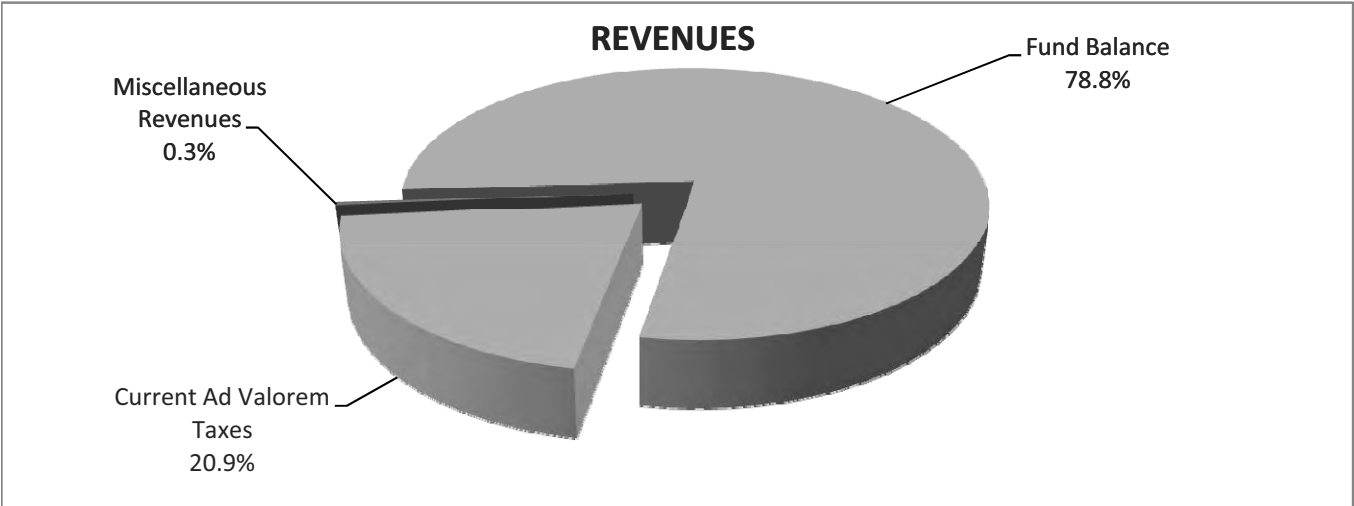
INDIAN RIDGE MSTU
Programs & Services:

Street Lighting

Aquatic Weed Control

Structure & Ground Repair

Mowing



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE**

COST CENTER SUMMARY - (9215):

TRENDS & ISSUES

The Indian Ridge MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and common areas located within the Indian Ridge subdivision. For Fiscal Year 2011, the increase in Capital Outlay is for the repair and replacement of stormwater structures within the subdivision.

REVENUES

For Fiscal Year 2011, the reduction in the anticipated revenues to be collected in this cost center is due to a reduction in property values within the Indian Ridge subdivision. The reduction in revenue will be offset with the Fund Balance which will allow the cost center to continue to provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	206,809	207,140	165,251	126,046	-39,205
PY Delinquent Ad Valorem Tax	1,038	0	0	0	0
Miscellaneous Revenues	23,954	10,616	2,000	2,000	0
Less 5% Statutory Reduction	0	0	-8,263	-6,402	1,861
Other Sources	103	365	0	0	0
Fund Balance	0	0	442,884	474,910	32,026
Total Revenues:	\$231,904	\$218,121	\$601,872	\$596,554	-\$5,318
<u>Expenditures</u>					
Operating Expenses	134,575	146,625	416,172	288,996	-127,176
Capital Outlay	0	9,825	15,000	295,000	280,000
Transfers Out	41,578	42,866	5,700	12,558	6,858
Reserves - Operating	0	0	165,000	0	-165,000
Total Expenditures:	\$176,153	\$199,316	\$601,872	\$596,554	-\$5,318

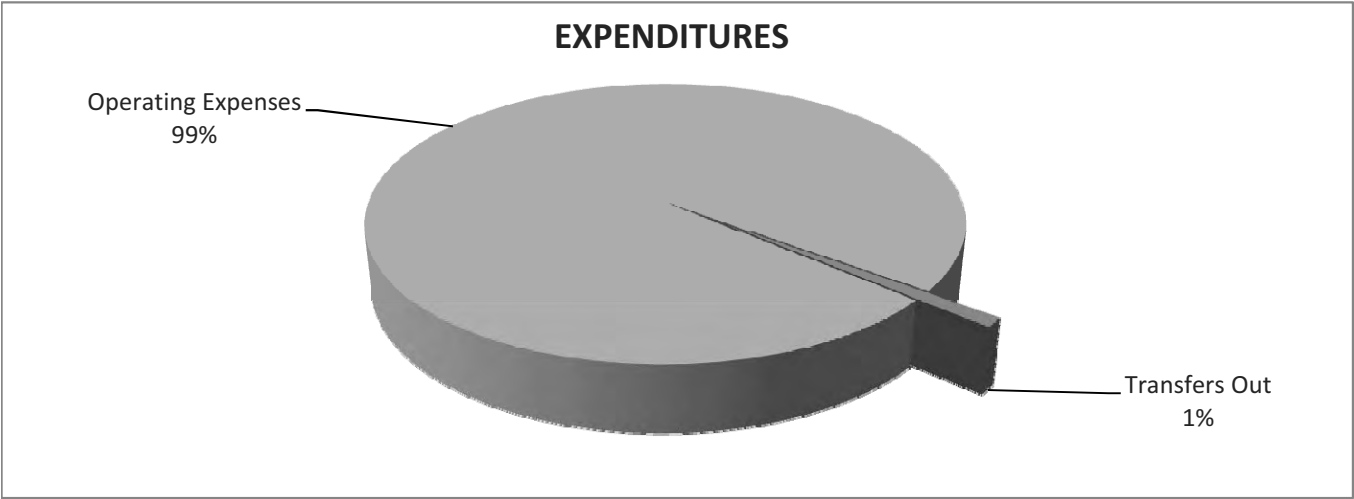
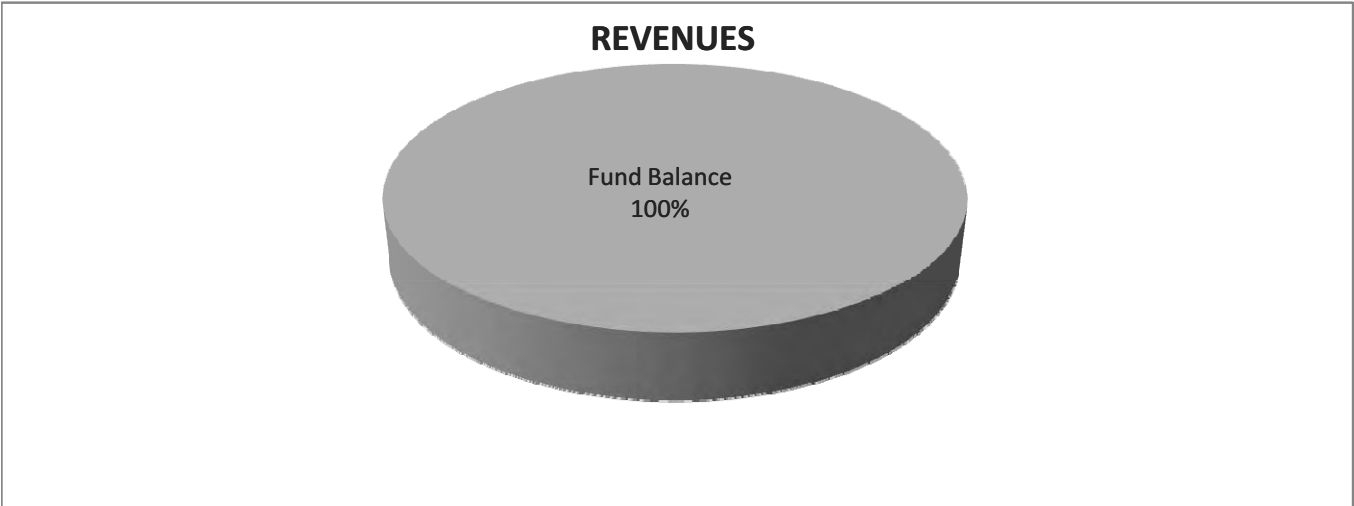
FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
MALIBU ESTATES

MALIBU ESTATES MSTU
Programs & Services:

Mowing

Aquatic Weed
Control

Structure &
Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
MALIBU ESTATES**

COST CENTER SUMMARY - (9216):

TRENDS & ISSUES

The Malibu Estates MSTU was established for the purpose of funding the maintenance of storm water drainage systems located within the Malibu Estates subdivision.

REVENUES

For Fiscal Year 2011, no millage rate was assessed as there is a large Fund Balance in this cost center that will be used to fund the services provided.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	260	277	5,131	0	-5,131
Miscellaneous Revenues	259	98	0	0	0
Less 5% Statutory Reduction	0	0	-257	0	257
Fund Balance	0	0	4,420	7,273	2,853
Total Revenues:	\$519	\$375	\$9,294	\$7,273	-\$2,021
<u>Expenditures</u>					
Operating Expenses	744	912	8,563	7,193	-1,370
Transfers Out	218	4	731	80	-651
Total Expenditures:	\$962	\$916	\$9,294	\$7,273	-\$2,021

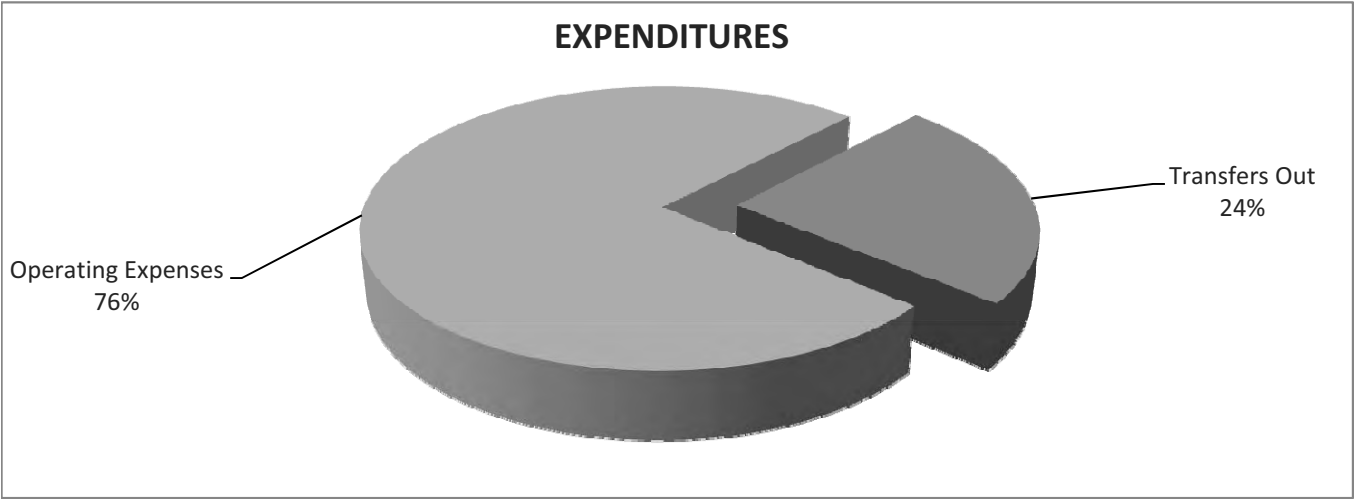
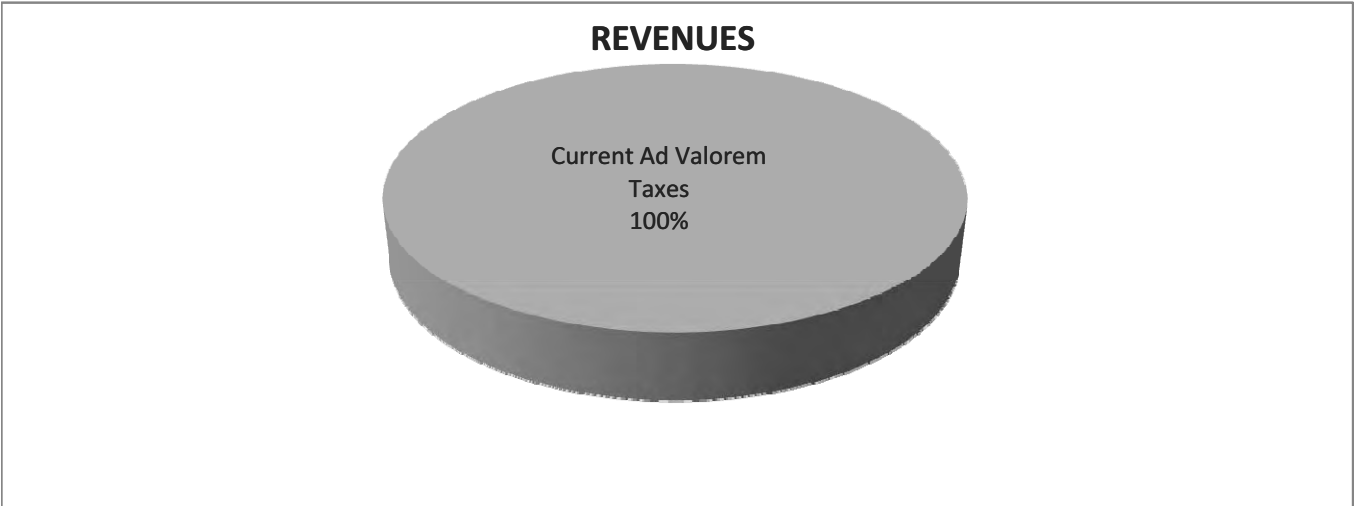
FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
HIDDEN PINES

HIDDEN PINES MSTU
Programs & Services:

Mowing

Aquatic Weed
Control

Structure &
Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HIDDEN PINES**

COST CENTER SUMMARY - (9217):

TRENDS & ISSUES

The Hidden Pines MSTU was established for the purpose of funding the maintenance of Forest Circle Street and the storm water drainage systems located within the Hidden Pines subdivision.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected is increased because there is no longer a Fund Balance in this cost center to assist in offsetting the cost of providing service. Also, there is a slight increase in the cost of the mowing services provided.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	709	713	1,535	2,321	786
Miscellaneous Revenues	15	7	0	0	0
Less 5% Statutory Reduction	0	0	-77	-116	-39
Other Sources	0	1	0	0	0
Fund Balance	0	0	225	0	-225
Total Revenues:	\$724	\$721	\$1,683	\$2,205	\$522
<u>Expenditures</u>					
Operating Expenses	716	746	1,255	1,677	422
Transfers Out	13	11	428	528	100
Total Expenditures:	\$729	\$757	\$1,683	\$2,205	\$522

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
PARKWAY PLAZA**

COST CENTER SUMMARY - (9219):

TRENDS & ISSUES

The Parkway Plaza MSTU was established for the purpose of funding the maintenance of Parkway Plaza Drive and the stormwater drainage systems located within the Parkway Plaza. In FY11, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,390	1,387	1,000	0	-1,000
Miscellaneous Revenues	131	78	0	0	0
Less 5% Statutory Reduction	0	0	-50	0	50
Other Sources	0	2	0	0	0
Fund Balance	0	0	2,621	0	-2,621
Total Revenues:	\$1,521	\$1,467	\$3,571	\$0	-\$3,571
<u>Expenditures</u>					
Operating Expenses	413	448	2,201	0	-2,201
Transfers Out	205	293	696	0	-696
Reserves - Operating	0	0	674	0	-674
Total Expenditures:	\$618	\$741	\$3,571	\$0	-\$3,571

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK POINTE

HAMMOCK POINTE MSTU
Programs & Services:

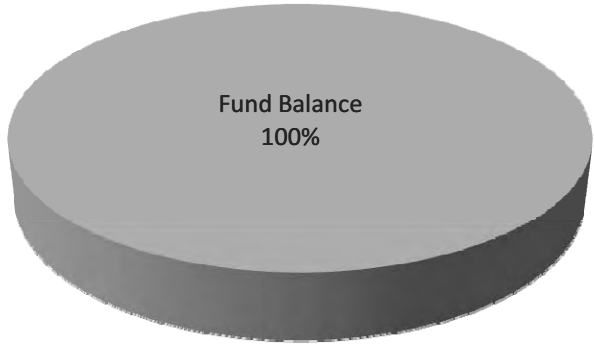
Street Lighting

Mowing

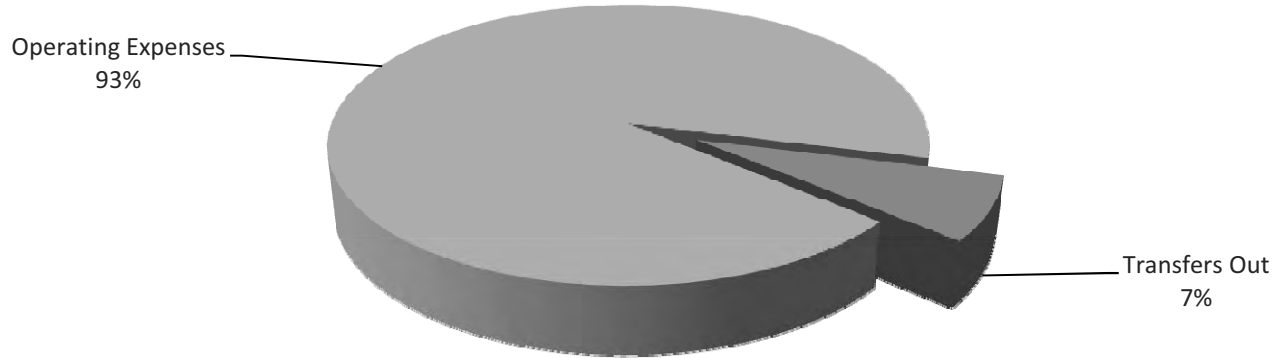
Structure &
Ground Repair

Aquatic Weed
Control

REVENUES



EXPENDITURES



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

TRENDS & ISSUES

The Hammock Pointe MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and the wall located within the Hammock Pointe subdivision.

REVENUES

For Fiscal Year 2011, no adopted millage rate will be assessed as this cost center has a large Fund Balance that will be used to provide services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	18,354	17,791	10,734	0	-10,734
Miscellaneous Revenues	1,233	652	0	0	0
Less 5% Statutory Reduction	0	0	-537	0	537
Other Sources	0	32	0	0	0
Fund Balance	0	0	27,801	29,936	2,135
Total Revenues:	\$19,587	\$18,475	\$37,998	\$29,936	-\$8,062
<u>Expenditures</u>					
Operating Expenses	10,370	10,004	25,164	27,770	2,606
Transfers Out	2,550	2,845	3,105	2,166	-939
Reserves - Operating	0	0	9,729	0	-9,729
Total Expenditures:	\$12,920	\$12,849	\$37,998	\$29,936	-\$8,062

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
INDIAN POINT

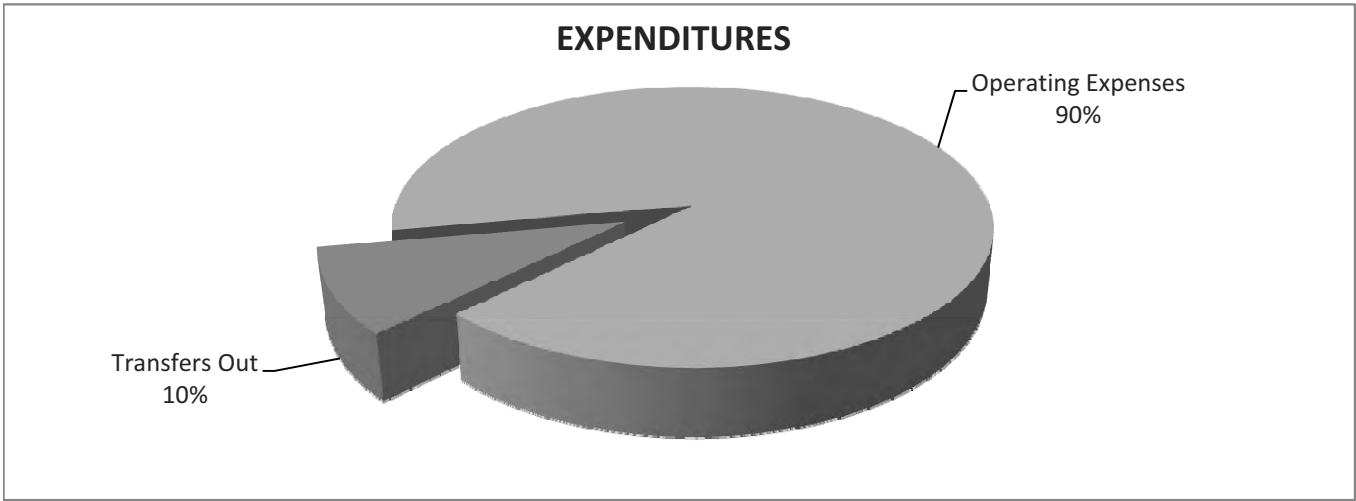
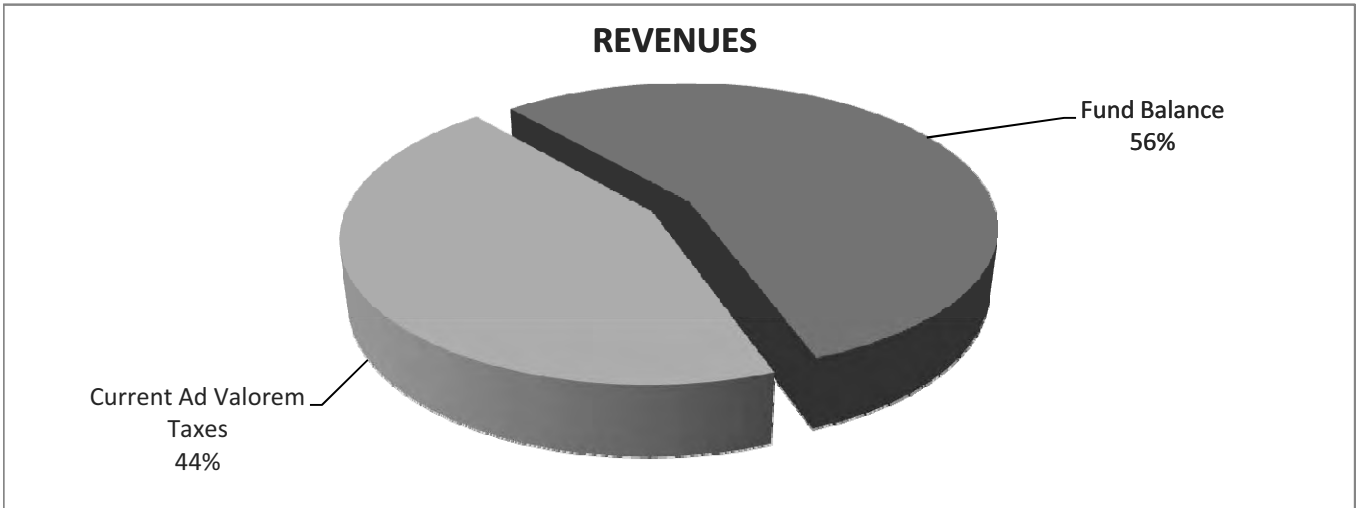
INDIAN POINT MSTU
Programs & Services:

Street Lighting

Mowing

Structure &
Ground Repair

Aquatic Weed
Control



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN POINT**

COST CENTER SUMMARY - (9222):

TRENDS & ISSUES

The Indian Pointe MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Indian Pointe subdivision.

REVENUES

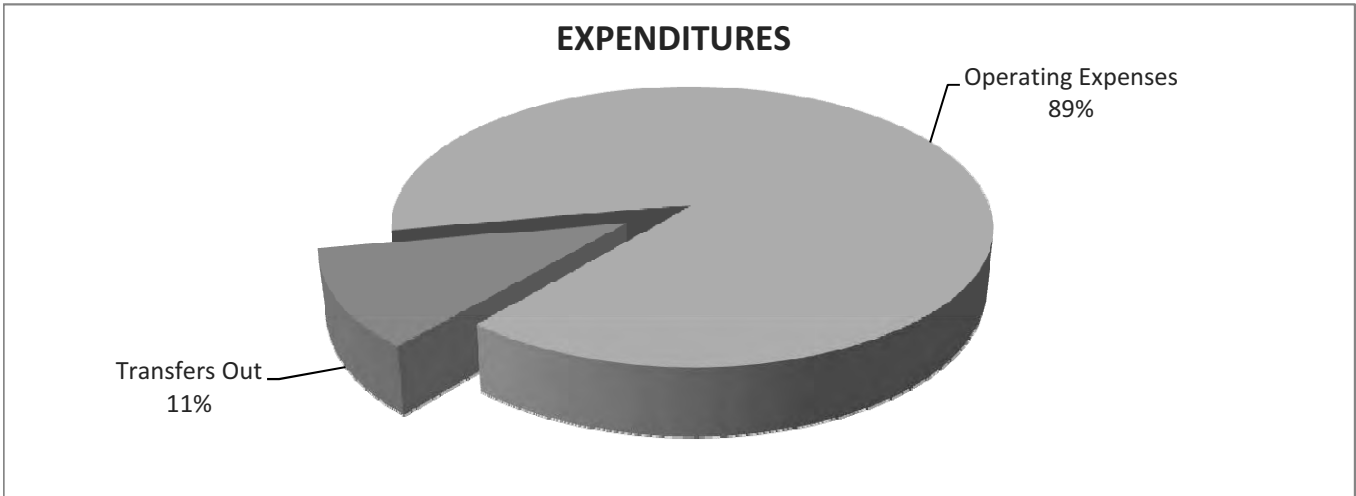
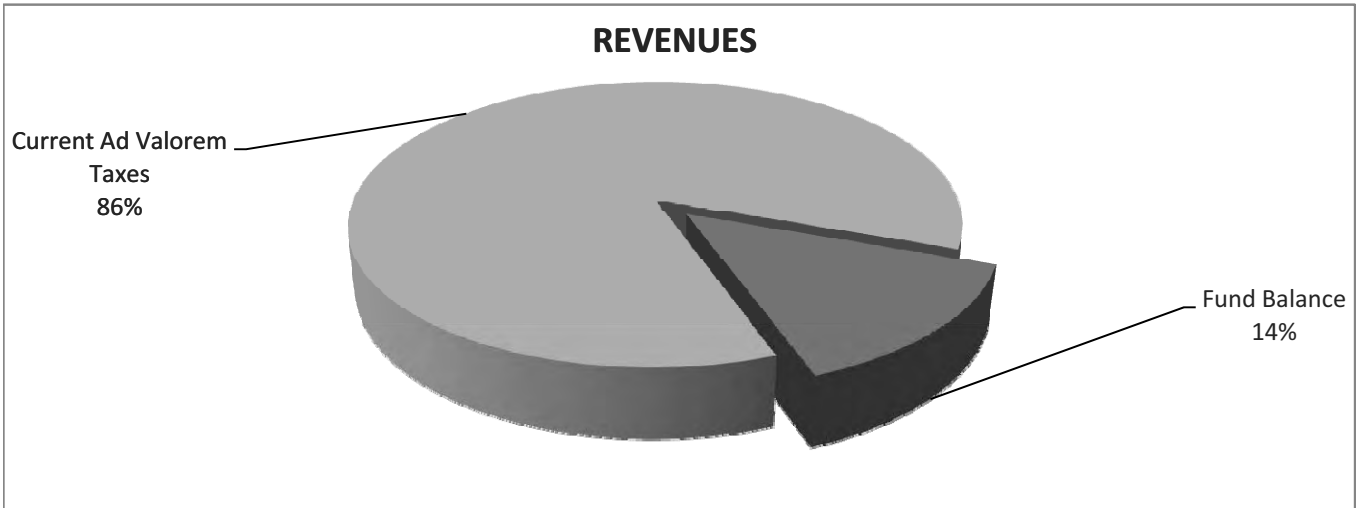
For Fiscal Year 2011, the revenue anticipated to be collected is slightly increased from the previous year because the Fund Balance has been used in the past to offset the cost of providing service. And as this balance is reduced, the ad valorem revenues collected will begin to fully fund the cost of service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	12,417	13,306	9,044	10,040	996
PY Delinquent Ad Valorem Tax	0	28	0	0	0
Miscellaneous Revenues	1,491	532	0	0	0
Less 5% Statutory Reduction	0	0	-453	-502	-49
Other Sources	7	23	0	0	0
Fund Balance	0	0	22,707	12,707	-10,000
Total Revenues:	\$13,915	\$13,889	\$31,298	\$22,245	-\$9,053
<u>Expenditures</u>					
Operating Expenses	14,653	15,325	22,487	20,105	-2,382
Transfers Out	2,993	3,500	3,797	2,140	-1,657
Reserves - Operating	0	0	5,014	0	-5,014
Total Expenditures:	\$17,646	\$18,825	\$31,298	\$22,245	-\$9,053

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
KISSIMMEE ISLE

KISSIMMEE ISLE MSTU
Programs & Services:

Street Lighting



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KISSIMMEE ISLE**

COST CENTER SUMMARY - (9224):

TRENDS & ISSUES

The Kissimmee Isle MSTU was established for the purpose of funding the maintenance of street lighting within the Kissimmee Isles and River View subdivisions.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected remains similar to the previous year as the cost of providing streetlight service in this cost center is expected to increase slightly.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	3,651	3,671	4,772	4,652	-120
Miscellaneous Revenues	95	31	0	0	0
Less 5% Statutory Reduction	0	0	-239	-233	6
Other Sources	2	6	0	0	0
Fund Balance	0	0	642	758	116
Total Revenues:	\$3,748	\$3,708	\$5,175	\$5,177	\$2
<u>Expenditures</u>					
Operating Expenses	3,387	3,627	3,817	4,603	786
Transfers Out	412	507	1,358	574	-784
Total Expenditures:	\$3,799	\$4,134	\$5,175	\$5,177	\$2

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WILDERNESS**

COST CENTER SUMMARY - (9225):

TRENDS & ISSUES

The Wilderness MSTU was established for the purpose of funding the maintenance of street lighting within the Wilderness subdivision. In FY11, the services provided by this cost center have been moved to Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	9,160	9,235	10,955	0	-10,955
Miscellaneous Revenues	202	66	0	0	0
Less 5% Statutory Reduction	0	0	-548	0	548
Other Sources	13	16	0	0	0
Fund Balance	0	0	1,474	0	-1,474
Total Revenues:	\$9,375	\$9,317	\$11,881	\$0	-\$11,881
<u>Expenditures</u>					
Operating Expenses	8,978	9,581	10,177	0	-10,177
Transfers Out	1,002	1,232	1,704	0	-1,704
Total Expenditures:	\$9,980	\$10,813	\$11,881	\$0	-\$11,881

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ASHLEY OAKS**

COST CENTER SUMMARY - (9226):

TRENDS & ISSUES

The Ashley Oaks MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Ashley Oaks subdivision. This MSTU is inactive as it has been annexed into the City of St. Cloud.

REVENUES

For Fiscal Year 2011, no millage rate was assessed as this MSTU has been annexed to the City of St. Cloud.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	423	167	0	0	0
Transfers In	0	0	446	0	-446
Fund Balance	0	0	7,760	8,373	613
Total Revenues:	\$423	\$167	\$8,206	\$8,373	\$167
<u>Expenditures</u>					
Operating Expenses	0	0	8,206	8,373	167
Transfers Out	563	563	0	0	0
Total Expenditures:	\$563	\$563	\$8,206	\$8,373	\$167

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
CANOE CREEK ESTATES**

COST CENTER SUMMARY - (9227):

TRENDS & ISSUES

The Canoe Creek Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Canoe Creek Estates subdivision. This MSTU is inactive as it has been annexed into the City of St. Cloud.

REVENUES

For Fiscal Year 2011, no millage rate was assessed as this MSTU has been annexed to the City of St. Cloud.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	1,109	444	0	0	0
Transfers In	0	0	1,011	0	-1,011
Fund Balance	0	0	20,652	22,097	1,445
Total Revenues:	\$1,109	\$444	\$21,663	\$22,097	\$434
<u>Expenditures</u>					
Operating Expenses	0	0	21,663	22,097	434
Transfers Out	1,276	1,276	0	0	0
Total Expenditures:	\$1,276	\$1,276	\$21,663	\$22,097	\$434

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
CRESCENT LAKES**

COST CENTER SUMMARY - (9228):

TRENDS & ISSUES

The Crescent Lakes MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Crescent Lakes subdivision. The services previously provided by this cost center are now provided by the Crescent Lakes Common Facilities District.

REVENUES

For Fiscal Year 2011, no millage rate will be assessed because these services are now provided by the Crescent Lakes Common Facilities District.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	1,238	495	0	0	0
Transfers In	0	0	1,136	0	-1,136
Fund Balance	0	0	23,018	24,650	1,632
Total Revenues:	\$1,238	\$495	\$24,154	\$24,650	\$496
<u>Expenditures</u>					
Operating Expenses	0	0	24,154	24,650	496
Transfers Out	1,434	1,434	0	0	0
Total Expenditures:	\$1,434	\$1,434	\$24,154	\$24,650	\$496

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
REGAL OAK SHORES UNT VIII**

COST CENTER SUMMARY - (9229):

TRENDS & ISSUES

The Regal Oak Shores - Unit VIII MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located in the vicinity of the Pine Island Road and Kings Highway. In FY11, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

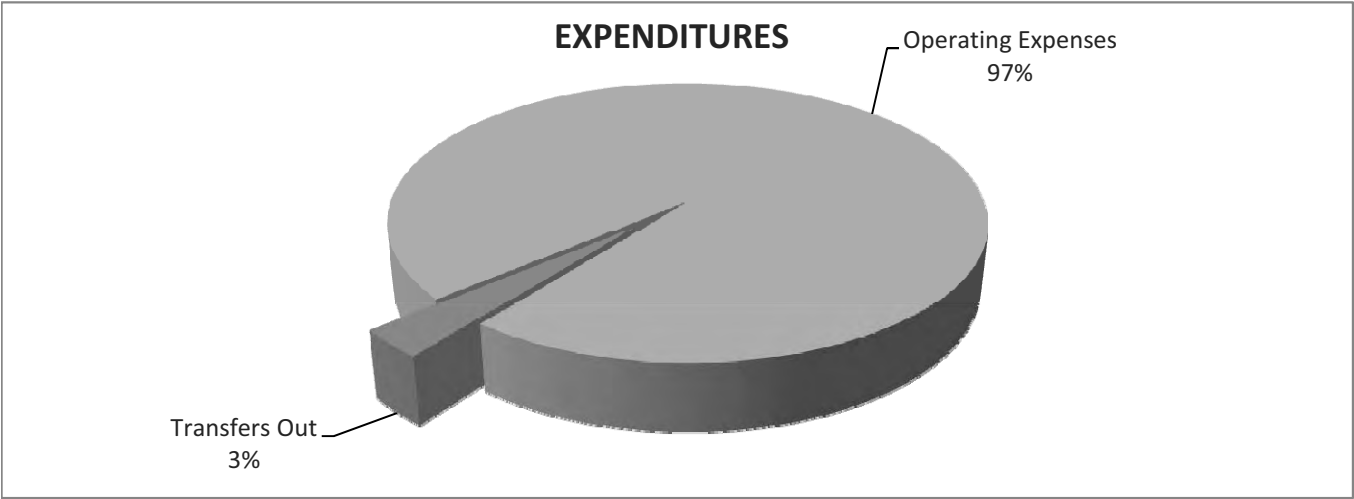
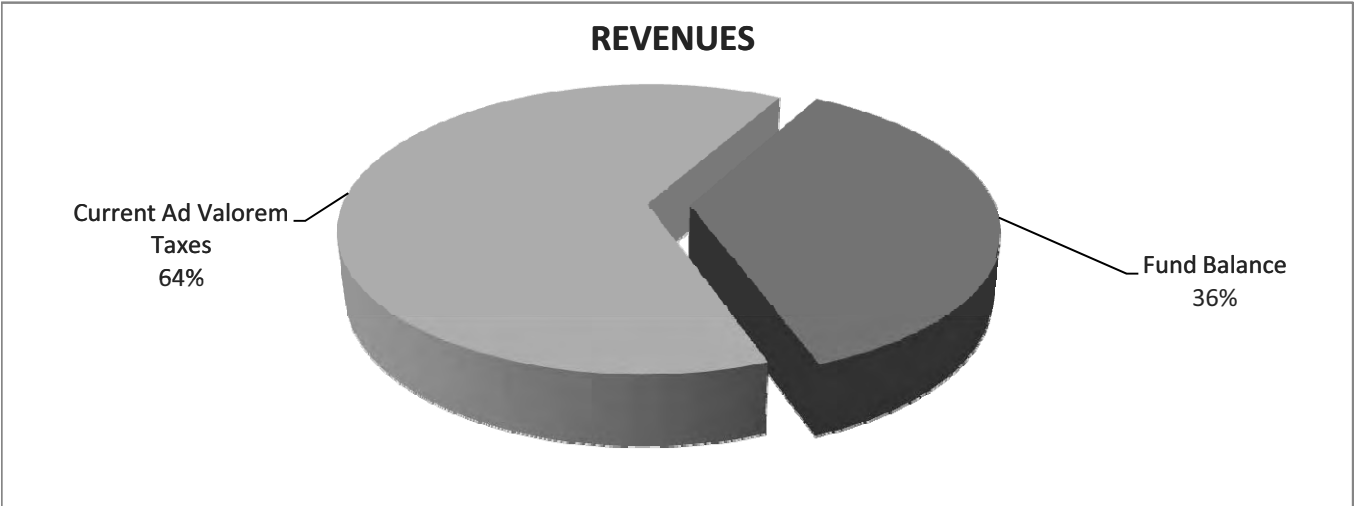
No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	9,971	10,152	8,999	0	-8,999
Miscellaneous Revenues	351	230	0	0	0
Less 5% Statutory Reduction	0	0	-450	0	450
Other Sources	5	18	0	0	0
Fund Balance	0	0	6,458	0	-6,458
Total Revenues:	\$10,327	\$10,400	\$15,007	\$0	-\$15,007
<u>Expenditures</u>					
Operating Expenses	6,759	7,063	10,038	0	-10,038
Transfers Out	1,129	1,454	2,769	0	-2,769
Reserves - Operating	0	0	2,200	0	-2,200
Total Expenditures:	\$7,888	\$8,517	\$15,007	\$0	-\$15,007

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
REMINGTON

REMINGTON MSTU
Programs & Services:

Street Lighting



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
REMINGTON**

COST CENTER SUMMARY - (9230):

TRENDS & ISSUES

The Remington MSTU was established for the purpose of funding the maintenance of street lighting located within the Remington Community Development District.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected remains similar to the previous year as the cost of providing streetlight service in this cost center is expected to increase slightly.

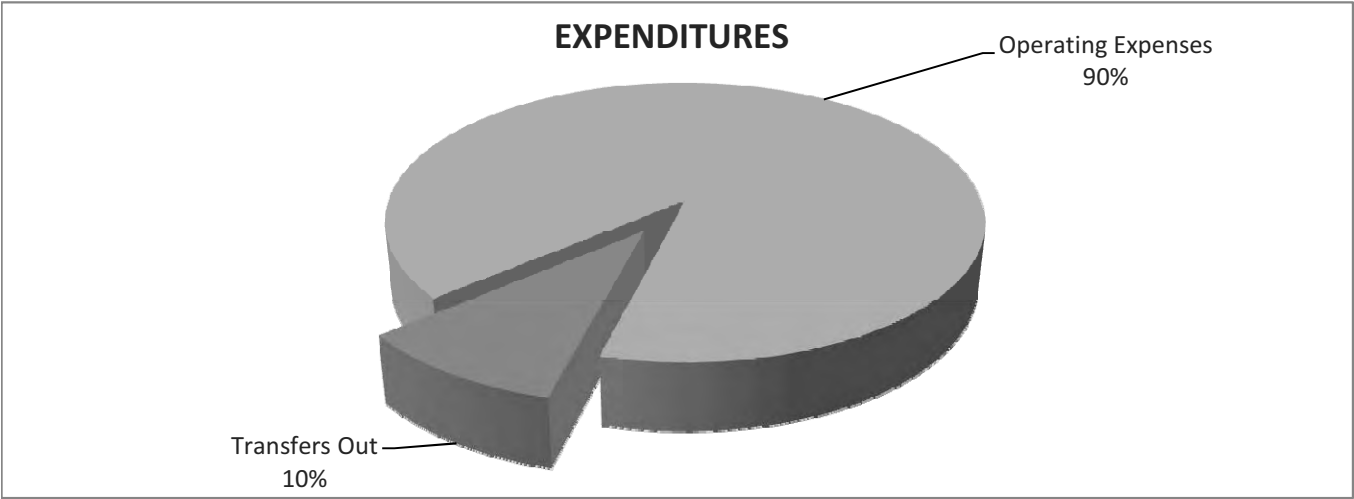
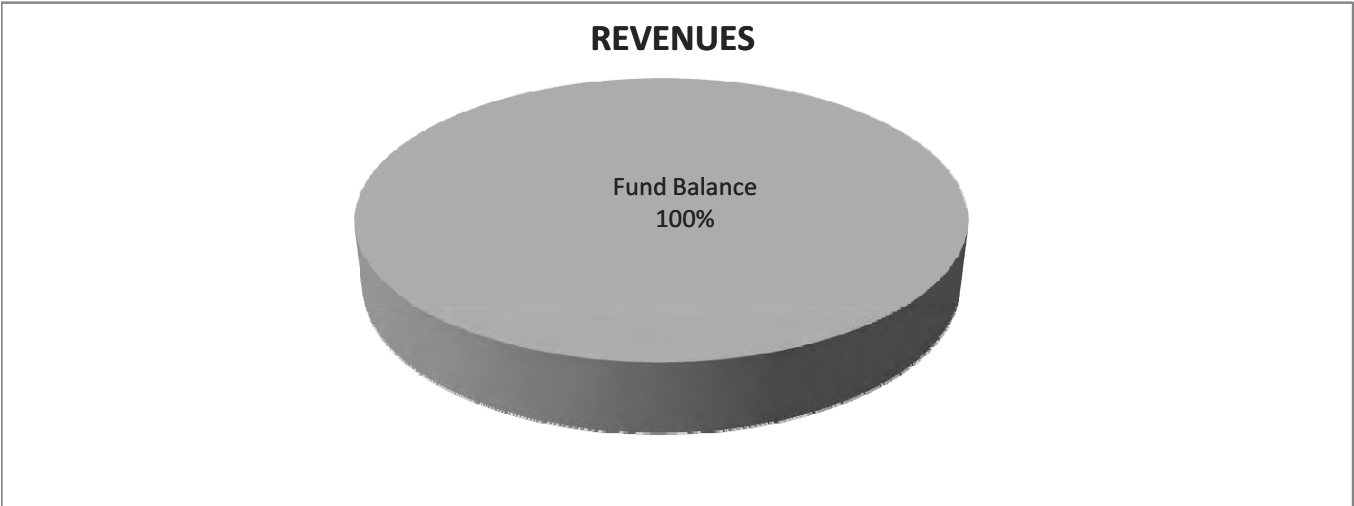
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	97,419	97,376	84,998	76,107	-8,891
PY Delinquent Ad Valorem Tax	-7	196	0	0	0
Miscellaneous Revenues	2,786	1,542	0	0	0
Less 5% Statutory Reduction	0	0	-4,250	-3,805	445
Other Sources	45	172	0	0	0
Fund Balance	0	0	40,621	43,367	2,746
Total Revenues:	\$100,243	\$99,286	\$121,369	\$115,669	-\$5,700
<u>Expenditures</u>					
Operating Expenses	73,527	76,262	99,555	111,852	12,297
Transfers Out	9,411	12,573	12,290	3,817	-8,473
Reserves - Operating	0	0	9,524	0	-9,524
Total Expenditures:	\$82,938	\$88,835	\$121,369	\$115,669	-\$5,700

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
ST JAMES PARK

ST JAMES PARK MSTU
Programs & Services:

Street Lighting

Common Area
Maintenance



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ST JAMES PARK**

COST CENTER SUMMARY - (9232):

TRENDS & ISSUES

The St. James MSTU was established for the purpose of funding the maintenance of street lighting and common areas located within the St. James subdivision.

REVENUES

For Fiscal Year 2011, the millage rate from Fiscal Year 2010 has been reduced to zero as this cost center has a large balance forward that will be used to provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,175	8,485	4,999	0	-4,999
Miscellaneous Revenues	714	377	0	0	0
Less 5% Statutory Reduction	0	0	-250	0	250
Other Sources	4	14	0	0	0
Fund Balance	0	0	14,394	15,930	1,536
Total Revenues:	\$8,893	\$8,876	\$19,143	\$15,930	-\$3,213
<u>Expenditures</u>					
Operating Expenses	3,985	4,372	13,017	14,352	1,335
Transfers Out	1,188	1,297	2,728	1,578	-1,150
Reserves - Operating	0	0	3,398	0	-3,398
Total Expenditures:	\$5,173	\$5,669	\$19,143	\$15,930	-\$3,213

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SAILFISH COURT**

COST CENTER SUMMARY - (9233):

TRENDS & ISSUES

The Sailfish Court MSTU was established for the purpose of funding the maintenance of street lighting located within Neptune Shores - Unit 5 subdivision. In FY11, the services provided by this cost center have been moved to Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,154	1,068	1,000	0	-1,000
Miscellaneous Revenues	89	39	0	0	0
Less 5% Statutory Reduction	0	0	-50	0	50
Other Sources	0	2	0	0	0
Fund Balance	0	0	1,677	0	-1,677
Total Revenues:	\$1,243	\$1,109	\$2,627	\$0	-\$2,627
<u>Expenditures</u>					
Operating Expenses	721	757	1,967	0	-1,967
Transfers Out	181	264	660	0	-660
Total Expenditures:	\$902	\$1,021	\$2,627	\$0	-\$2,627

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WOODS AT KINGS CREST**

COST CENTER SUMMARY - (9234):

TRENDS & ISSUES

The Kings Crest Woods MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within Kings Crest Woods subdivision. In FY 11, the services provided by this cost center have been moved to Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,288	2,290	7,277	0	-7,277
PY Delinquent Ad Valorem Tax	-1	0	0	0	0
Miscellaneous Revenues	115	13	0	0	0
Less 5% Statutory Reduction	0	0	-364	0	364
Other Sources	1	4	0	0	0
Total Revenues:	\$2,403	\$2,307	\$6,913	\$0	-\$6,913
<u>Expenditures</u>					
Operating Expenses	3,838	3,817	5,656	0	-5,656
Transfers Out	510	34	1,257	0	-1,257
Total Expenditures:	\$4,348	\$3,851	\$6,913	\$0	-\$6,913

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HENRY J**

COST CENTER SUMMARY - (9236):

TRENDS & ISSUES

The Henry J Avenue MSTU was established for the purpose of funding the maintenance of Henry J Avenue.

REVENUES

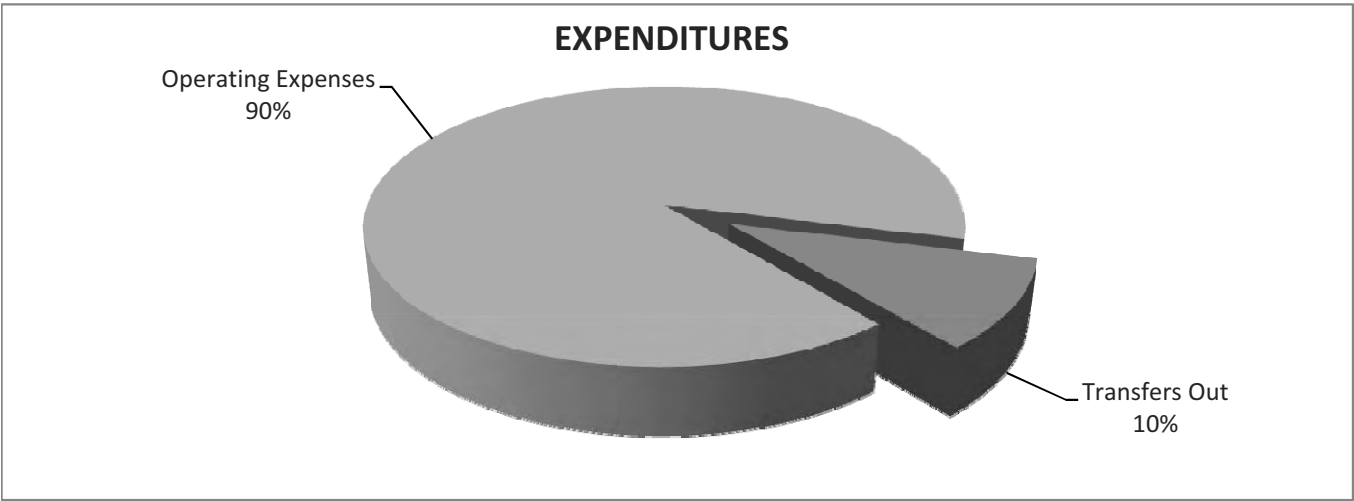
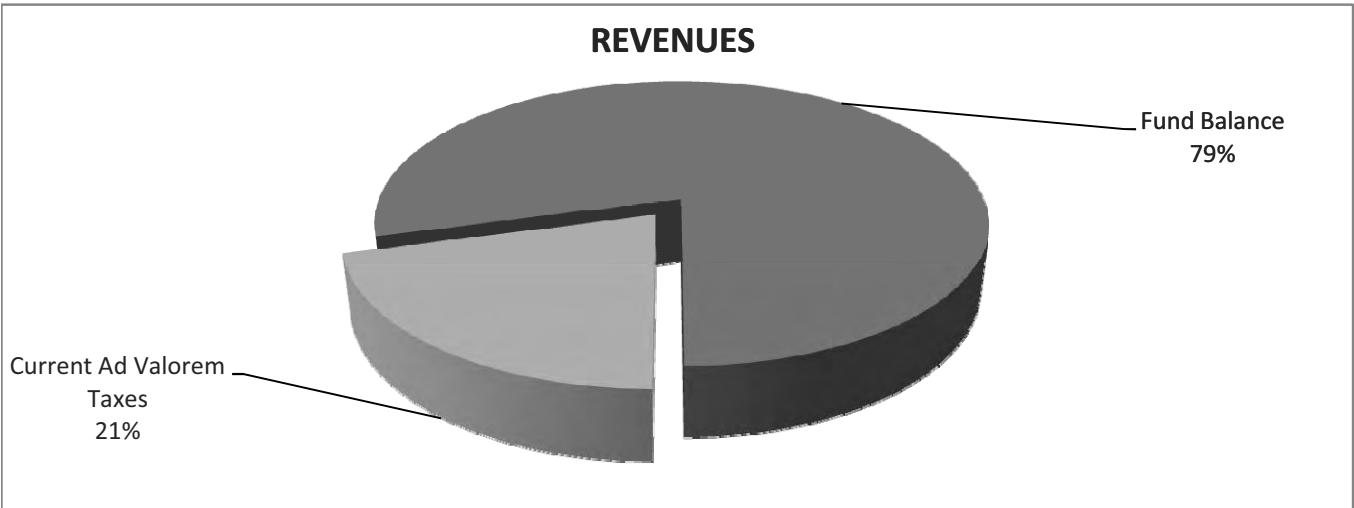
Continuing in Fiscal Year 2011, no millage rate was assessed as this cost center does not currently provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	508	203	0	0	0
Transfers In	0	0	462	0	-462
Fund Balance	0	0	9,427	10,088	661
Total Revenues:	\$508	\$203	\$9,889	\$10,088	\$199
<u>Expenditures</u>					
Operating Expenses	29	0	9,889	10,088	199
Transfers Out	591	591	0	0	0
Total Expenditures:	\$620	\$591	\$9,889	\$10,088	\$199

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
HIDDEN HEIGHTS

HIDDEN HEIGHTS MSTU
Programs & Services:

Road
Maintenance



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HIDDEN HEIGHTS**

COST CENTER SUMMARY - (9238):

TRENDS & ISSUES

The Hidden Heights MSTU was established for the purpose of funding the maintenance of Hidden Heights Trail.

REVENUES

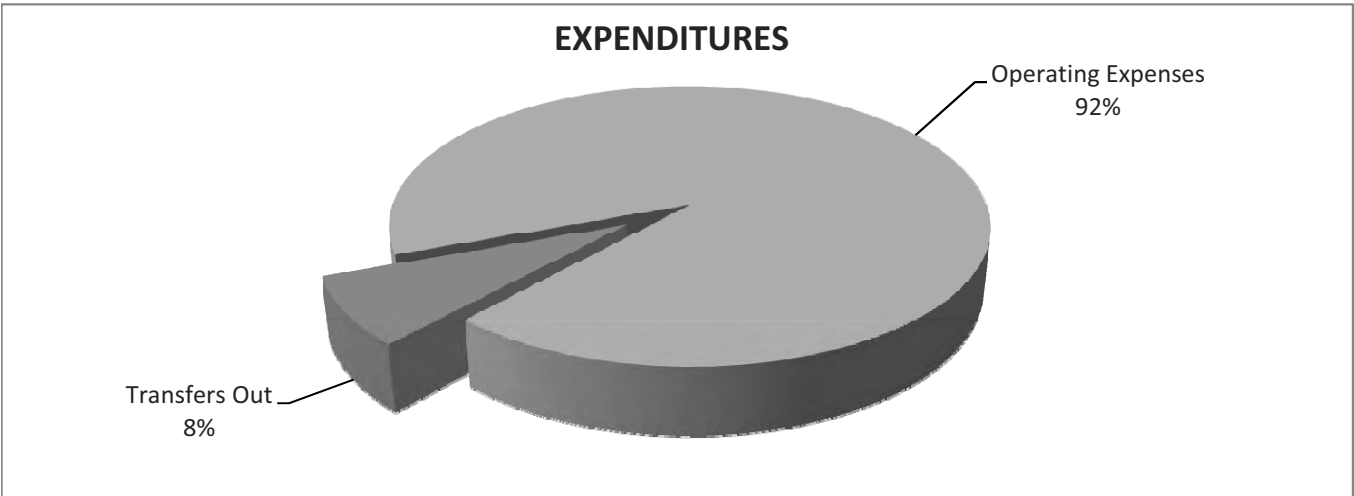
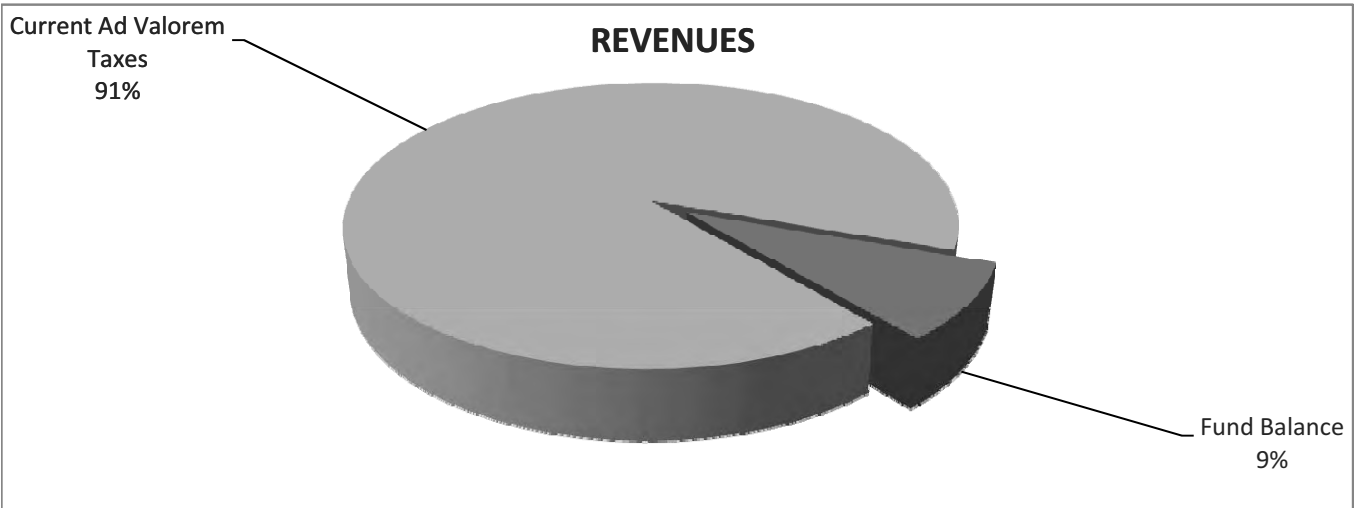
For Fiscal Year 2011, the revenue anticipated was increased due to a reduced Fund Balance. The increase in the revenue will allow this cost center to continue to provide services at the same level as previous fiscal years.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	90	90	105	526	421
Miscellaneous Revenues	271	79	0	0	0
Less 5% Statutory Reduction	0	0	-6	-26	-20
Fund Balance	0	0	4,113	1,997	-2,116
Total Revenues:	\$361	\$169	\$4,212	\$2,497	-\$1,715
<u>Expenditures</u>					
Operating Expenses	1,639	1,232	3,855	2,245	-1,610
Transfers Out	473	472	357	252	-105
Total Expenditures:	\$2,112	\$1,704	\$4,212	\$2,497	-\$1,715

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
THE OAKS

THE OAKS MSTU
Programs & Services:

Street Lighting



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
THE OAKS**

COST CENTER SUMMARY - (9239):

TRENDS & ISSUES

The Oaks MSTU was established for the purpose of funding the maintenance of street lighting within The Oaks subdivision.

REVENUES

For Fiscal Year 2011, the millage rate assessed was increased due to a reduced Fund Balance. The increase in the millage rate will allow this cost center to continue to provide street lighting services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	12,109	12,138	12,573	14,796	2,223
Miscellaneous Revenues	389	131	0	0	0
Less 5% Statutory Reduction	0	0	-629	-740	-111
Other Sources	6	21	0	0	0
Fund Balance	0	0	4,268	1,376	-2,892
Total Revenues:	\$12,504	\$12,290	\$16,212	\$15,432	-\$780
<u>Expenditures</u>					
Operating Expenses	12,130	12,208	11,871	14,237	2,366
Transfers Out	1,514	1,855	2,913	1,195	-1,718
Reserves - Operating	0	0	1,428	0	-1,428
Total Expenditures:	\$13,644	\$14,063	\$16,212	\$15,432	-\$780

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
REGAL BAY**

COST CENTER SUMMARY - (9240):

TRENDS & ISSUES

The Regal Bay MSTU was established for the purpose of funding the acquisition and maintenance of that certain water body known as Regal Bay.

REVENUES

For Fiscal Year 2011, no millage rate will be assessed as the property acquisition has taken place and no maintenance services are currently provided by this cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	0	2	0	0	0
Fund Balance	0	0	106	0	-106
Total Revenues:	\$0	\$2	\$106	\$0	-\$106
<u>Expenditures</u>					
Reserves - Operating	0	0	106	0	-106
Total Expenditures:	\$0	\$0	\$106	\$0	-\$106

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
KING'S CREST

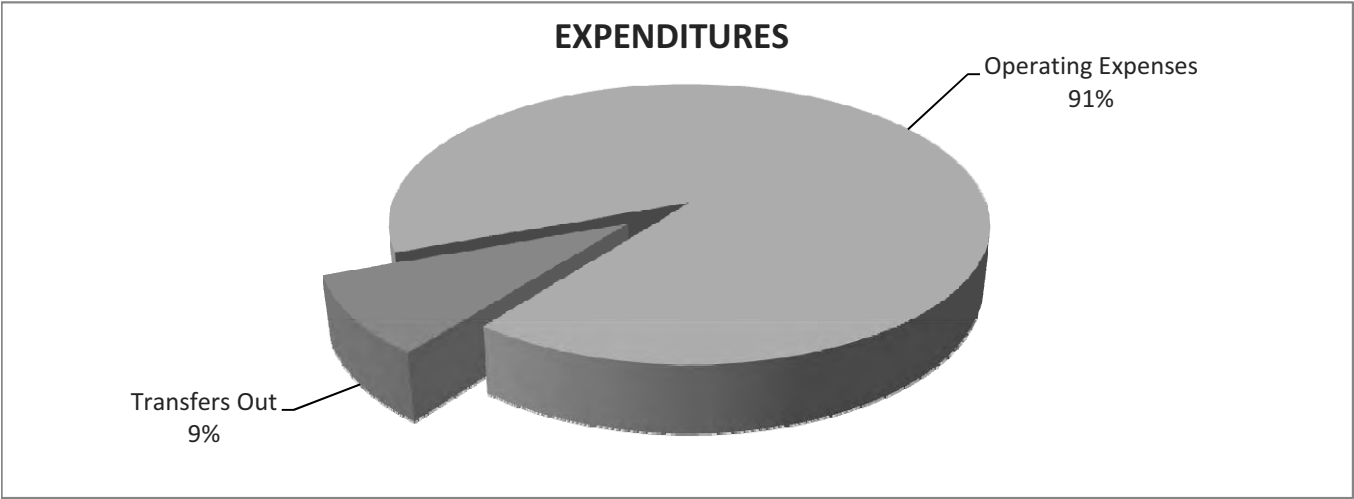
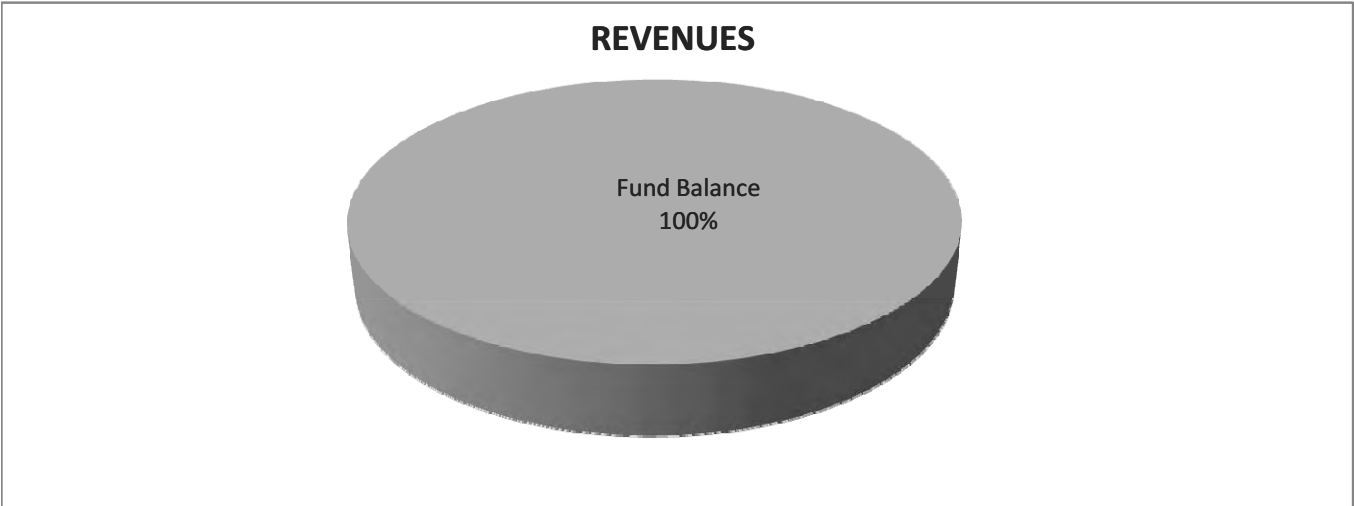
KING'S CREST MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed
Control

Structure &
Ground
Maintenance



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KING'S CREST**

COST CENTER SUMMARY - (9246):

TRENDS & ISSUES

The King's Crest MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and common areas within the King's Crest subdivision.

REVENUES

For Fiscal Year 2011, the millage rate from Fiscal Year 2010 has been reduced to zero as this cost center has a large Fund Balance that will be used to provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	19,130	19,193	14,259	0	-14,259
Miscellaneous Revenues	1,683	765	0	0	0
Less 5% Statutory Reduction	0	0	-713	0	713
Other Sources	10	34	0	0	0
Fund Balance	0	0	32,098	30,280	-1,818
Total Revenues:	\$20,823	\$19,992	\$45,644	\$30,280	-\$15,364
<u>Expenditures</u>					
Operating Expenses	13,630	13,623	31,116	27,560	-3,556
Transfers Out	3,306	4,072	3,198	2,720	-478
Reserves - Operating	0	0	11,330	0	-11,330
Total Expenditures:	\$16,936	\$17,695	\$45,644	\$30,280	-\$15,364

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ROYAL OAKS**

COST CENTER SUMMARY - (9248):

TRENDS & ISSUES

The Royal Oaks - Phase 1 MSTU was established for the purpose of funding the maintenance of storm water drainage systems within Phase 1 of the Royal Oaks subdivision. In FY11, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,192	1,190	1,000	0	-1,000
Miscellaneous Revenues	78	47	0	0	0
Less 5% Statutory Reduction	0	0	-50	0	50
Other Sources	0	2	0	0	0
Fund Balance	0	0	1,482	0	-1,482
Total Revenues:	\$1,270	\$1,239	\$2,432	\$0	-\$2,432
<u>Expenditures</u>					
Operating Expenses	719	794	1,033	0	-1,033
Transfers Out	166	235	1,399	0	-1,399
Total Expenditures:	\$885	\$1,029	\$2,432	\$0	-\$2,432

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
ROYAL OAKS PH II

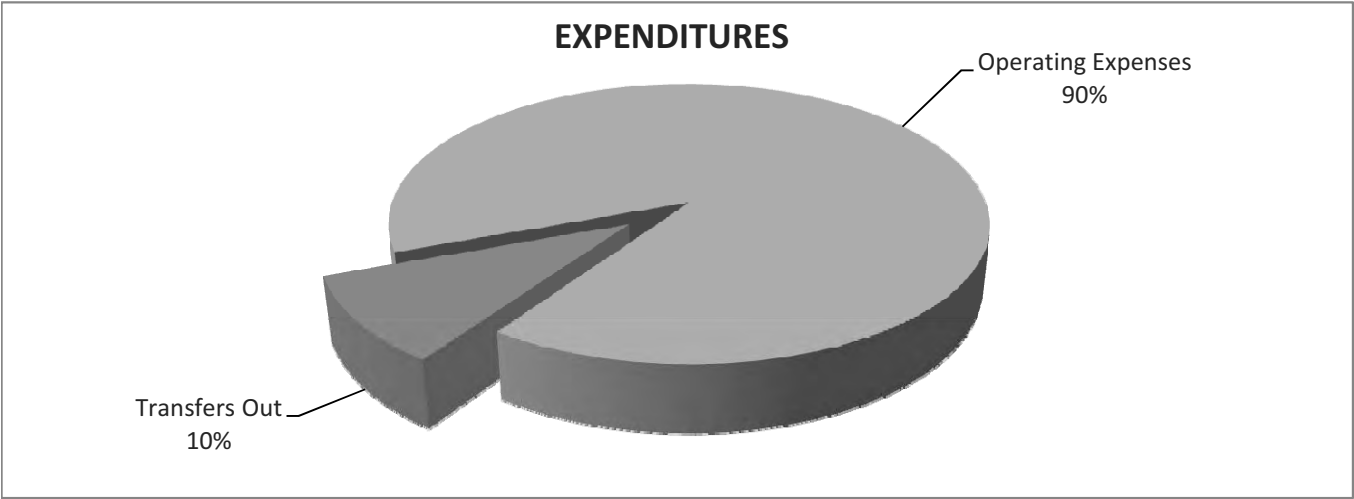
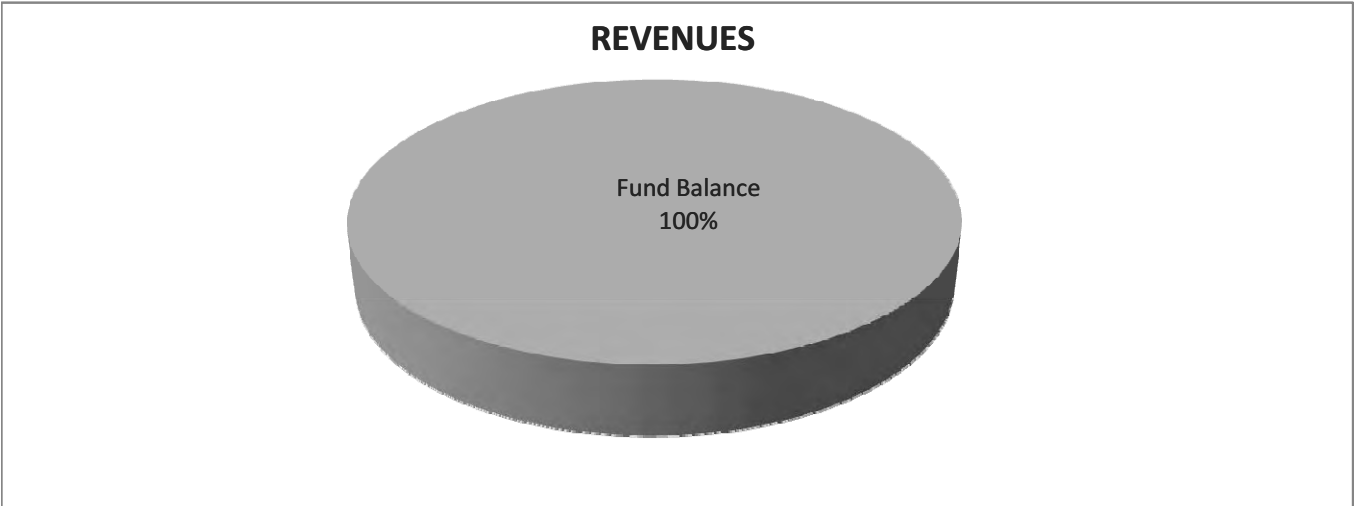
ROYAL OAKS PH II MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed Control

Structure & Ground Maintenance



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ROYAL OAKS PH II**

COST CENTER SUMMARY - (9251):

TRENDS & ISSUES

The Royal Oaks - Phase 2-5 MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within Phases 2-5 of the Royal Oaks subdivision. In Fiscal Year 2011, the subdivision pond maintenance provided by this cost center has been moved to Fund 128 (Subdivision Pond MSBU), however the street lighting service will continue to be provided by this cost center.

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 the repair and maintenance costs associated with the subdivision ponds have been moved to Fund 128 (Subdivision Pond MSBU) and the Fund Balance in this cost center will be used to provide street lighting services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,701	4,740	4,000	0	-4,000
Miscellaneous Revenues	610	265	0	0	0
Less 5% Statutory Reduction	0	0	-200	0	200
Other Sources	2	8	0	0	0
Fund Balance	0	0	11,331	10,775	-556
Total Revenues:	\$5,313	\$5,013	\$15,131	\$10,775	-\$4,356
<u>Expenditures</u>					
Operating Expenses	2,817	3,283	9,915	9,713	-202
Transfers Out	976	1,291	1,828	1,062	-766
Reserves - Operating	0	0	3,388	0	-3,388
Total Expenditures:	\$3,793	\$4,574	\$15,131	\$10,775	-\$4,356

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
CORNELIUS PLACE**

COST CENTER SUMMARY - (9253):

TRENDS & ISSUES

The Cornelius Place MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Cornelius Place subdivision. In FY11, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,607	2,589	2,000	0	-2,000
Miscellaneous Revenues	192	90	0	0	0
Less 5% Statutory Reduction	0	0	-100	0	100
Other Sources	1	5	0	0	0
Fund Balance	0	0	4,226	0	-4,226
Total Revenues:	\$2,800	\$2,684	\$6,126	\$0	-\$6,126
<u>Expenditures</u>					
Operating Expenses	1,672	1,752	4,570	0	-4,570
Transfers Out	397	424	1,556	0	-1,556
Total Expenditures:	\$2,069	\$2,176	\$6,126	\$0	-\$6,126

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

TRENDS & ISSUES

The Country Crossing MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Country Crossing subdivision. In FY11, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	5,892	6,752	13,034	0	-13,034
PY Delinquent Ad Valorem Tax	0	-72	0	0	0
Miscellaneous Revenues	116	25	0	0	0
Less 5% Statutory Reduction	0	0	-652	0	652
Other Sources	2	10	0	0	0
Total Revenues:	\$6,010	\$6,715	\$12,382	\$0	-\$12,382
<u>Expenditures</u>					
Operating Expenses	8,627	8,298	9,428	0	-9,428
Transfers Out	869	387	2,954	0	-2,954
Total Expenditures:	\$9,496	\$8,685	\$12,382	\$0	-\$12,382

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
COUNTRY GREEN**

COST CENTER SUMMARY - (9255):

TRENDS & ISSUES

The Country Green MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Country Green subdivision. In FY11, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,097	6,117	4,420	0	-4,420
Miscellaneous Revenues	476	261	0	0	0
Less 5% Statutory Reduction	0	0	-221	0	221
Other Sources	3	11	0	0	0
Fund Balance	0	0	8,284	0	-8,284
Total Revenues:	\$6,576	\$6,389	\$12,483	\$0	-\$12,483
<u>Expenditures</u>					
Operating Expenses	3,943	4,293	7,715	0	-7,715
Transfers Out	868	1,146	2,815	0	-2,815
Reserves - Operating	0	0	1,953	0	-1,953
Total Expenditures:	\$4,811	\$5,439	\$12,483	\$0	-\$12,483

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

TRENDS & ISSUES

The Hamilton's Reserve MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Hamilton's Reserve subdivision. In FY11, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,405	8,360	10,000	0	-10,000
Miscellaneous Revenues	115	61	0	0	0
Less 5% Statutory Reduction	0	0	-500	0	500
Other Sources	3	15	0	0	0
Fund Balance	0	0	588	0	-588
Total Revenues:	\$8,523	\$8,436	\$10,088	\$0	-\$10,088
<u>Expenditures</u>					
Operating Expenses	8,062	8,425	9,634	0	-9,634
Transfers Out	118	124	454	0	-454
Total Expenditures:	\$8,180	\$8,549	\$10,088	\$0	-\$10,088

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HYDE PARK**

COST CENTER SUMMARY - (9257):

TRENDS & ISSUES

The Hyde Park MSTU is established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Hyde Park subdivision. In FY11, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,228	3,642	3,519	0	-3,519
Miscellaneous Revenues	311	150	0	0	0
Less 5% Statutory Reduction	0	0	-176	0	176
Other Sources	2	6	0	0	0
Fund Balance	0	0	5,085	0	-5,085
Total Revenues:	\$4,541	\$3,798	\$8,428	\$0	-\$8,428
<u>Expenditures</u>					
Operating Expenses	2,055	2,285	6,283	0	-6,283
Transfers Out	479	663	2,145	0	-2,145
Total Expenditures:	\$2,534	\$2,948	\$8,428	\$0	-\$8,428

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
I-HOP**

COST CENTER SUMMARY - (9258):

TRENDS & ISSUES

The IHOP MSTU is established for the purpose of funding the maintenance of the storm water drainage system on the commercial property that was formerly an IHOP restaurant. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	980	891	1,131	0	-1,131
Miscellaneous Revenues	104	32	0	0	0
Less 5% Statutory Reduction	0	0	-57	0	57
Other Sources	0	2	0	0	0
Fund Balance	0	0	1,606	0	-1,606
Total Revenues:	\$1,084	\$925	\$2,680	\$0	-\$2,680
<u>Expenditures</u>					
Operating Expenses	940	1,058	2,338	0	-2,338
Transfers Out	250	333	342	0	-342
Total Expenditures:	\$1,190	\$1,391	\$2,680	\$0	-\$2,680

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
LINDFIELDS

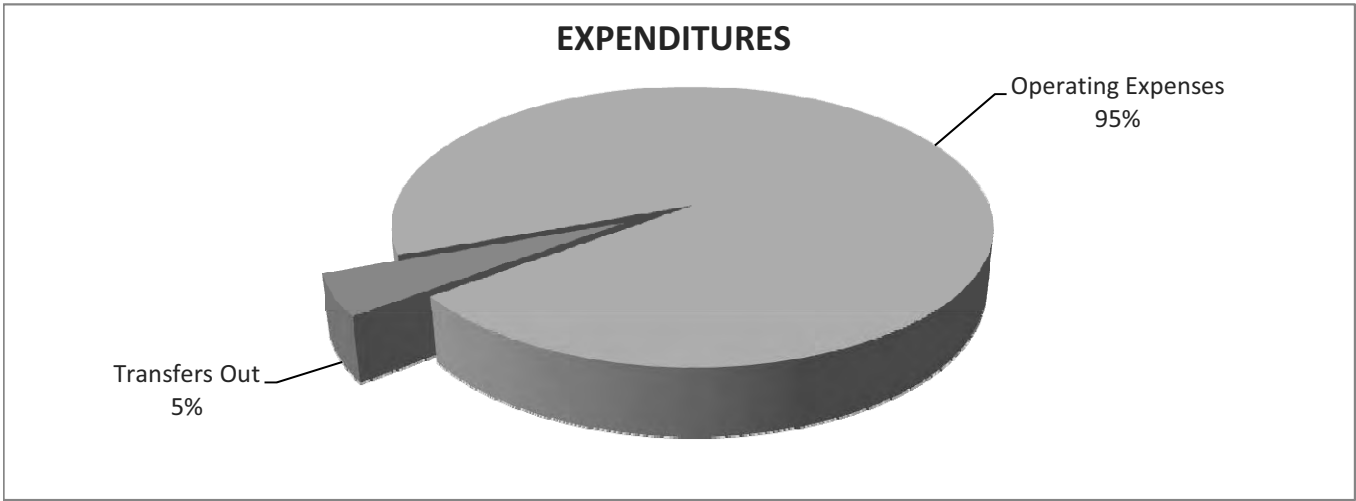
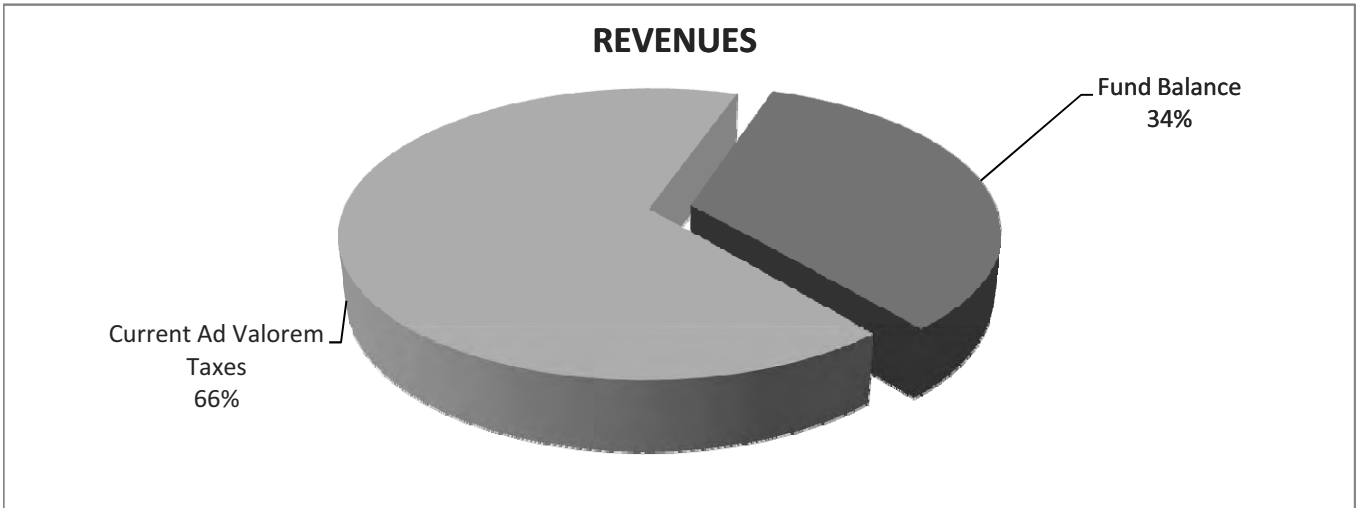
LINDFIELDS MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed Control

Structure & Ground Maintenance



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LINDFIELDS**

COST CENTER SUMMARY - (9259):

TRENDS & ISSUES

The Lindfields MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems, common areas and walls and fences in the area known as Lindfields.

REVENUES

For Fiscal Year 2011, the millage rate assessed was increased due to a reduced Fund Balance. The increase in the millage rate will allow this cost center to continue to provide services at the same level as previous fiscal years.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	75,110	74,936	60,708	65,135	4,427
Miscellaneous Revenues	3,397	3,071	0	0	0
Less 5% Statutory Reduction	0	0	-3,035	-3,257	-222
Other Sources	38	133	0	0	0
Fund Balance	0	0	57,462	33,011	-24,451
Total Revenues:	\$78,545	\$78,140	\$115,135	\$94,889	-\$20,246
<u>Expenditures</u>					
Operating Expenses	65,171	65,067	100,513	90,449	-10,064
Transfers Out	9,370	11,353	12,396	4,440	-7,956
Reserves - Operating	0	0	2,226	0	-2,226
Total Expenditures:	\$74,541	\$76,420	\$115,135	\$94,889	-\$20,246

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
MORELAND ESTATE**

COST CENTER SUMMARY - (9260):

TRENDS & ISSUES

The Moreland Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Moreland Estates subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,857	6,893	6,031	0	-6,031
Miscellaneous Revenues	493	239	0	0	0
Less 5% Statutory Reduction	0	0	-302	0	302
Other Sources	3	12	0	0	0
Fund Balance	0	0	8,835	0	-8,835
Total Revenues:	\$7,353	\$7,144	\$14,564	\$0	-\$14,564
<u>Expenditures</u>					
Operating Expenses	5,436	5,009	10,471	0	-10,471
Transfers Out	1,078	1,470	2,783	0	-2,783
Reserves - Operating	0	0	1,310	0	-1,310
Total Expenditures:	\$6,514	\$6,479	\$14,564	\$0	-\$14,564

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
NARCOOSSEE**

COST CENTER SUMMARY - (9261):

TRENDS & ISSUES

The Narcoossee Half Acres MSTU was established for the purpose of funding the maintenance of the storm water drainage systems within the Narcoossee Half Acres subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,991	2,365	2,009	0	-2,009
Miscellaneous Revenues	345	146	0	0	0
Less 5% Statutory Reduction	0	0	-100	0	100
Other Sources	0	4	0	0	0
Fund Balance	0	0	6,877	0	-6,877
Total Revenues:	\$2,336	\$2,515	\$8,786	\$0	-\$8,786
<u>Expenditures</u>					
Operating Expenses	1,515	1,647	5,538	0	-5,538
Transfers Out	548	739	1,767	0	-1,767
Reserves - Operating	0	0	1,481	0	-1,481
Total Expenditures:	\$2,063	\$2,386	\$8,786	\$0	-\$8,786

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

TRENDS & ISSUES

The Neptune Shores MSTU was established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Neptune Shores subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,383	7,763	8,005	0	-8,005
Miscellaneous Revenues	179	64	0	0	0
Less 5% Statutory Reduction	0	0	-400	0	400
Other Sources	5	14	0	0	0
Fund Balance	0	0	2,796	0	-2,796
Total Revenues:	\$7,567	\$7,841	\$10,401	\$0	-\$10,401
<u>Expenditures</u>					
Operating Expenses	6,905	6,759	8,403	0	-8,403
Transfers Out	1,224	1,157	1,998	0	-1,998
Total Expenditures:	\$8,129	\$7,916	\$10,401	\$0	-\$10,401

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
OAK POINTE**

COST CENTER SUMMARY - (9263):

TRENDS & ISSUES

The Oak Pointe MSTU is established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Oak Pointe subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	5,058	5,558	5,856	0	-5,856
Miscellaneous Revenues	167	103	0	0	0
Less 5% Statutory Reduction	0	0	-293	0	293
Other Sources	2	9	0	0	0
Fund Balance	0	0	1,479	0	-1,479
Total Revenues:	\$5,227	\$5,670	\$7,042	\$0	-\$7,042
<u>Expenditures</u>					
Operating Expenses	4,553	4,845	6,290	0	-6,290
Transfers Out	563	671	752	0	-752
Total Expenditures:	\$5,116	\$5,516	\$7,042	\$0	-\$7,042

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
PEBBLE POINT**

COST CENTER SUMMARY - (9264):

TRENDS & ISSUES

The Pebble Point MSTU is established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Pebble Point subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	26,472	26,266	27,393	0	-27,393
PY Delinquent Ad Valorem Tax	-6	0	0	0	0
Miscellaneous Revenues	2,578	938	0	0	0
Less 5% Statutory Reduction	0	0	-1,370	0	1,370
Other Sources	13	47	0	0	0
Fund Balance	0	0	37,152	0	-37,152
Total Revenues:	\$29,057	\$27,251	\$63,175	\$0	-\$63,175
<u>Expenditures</u>					
Operating Expenses	33,450	27,219	43,891	0	-43,891
Transfers Out	5,747	7,110	6,339	0	-6,339
Reserves - Operating	0	0	12,945	0	-12,945
Total Expenditures:	\$39,197	\$34,329	\$63,175	\$0	-\$63,175

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
PLEASANT HILL LAKES**

COST CENTER SUMMARY - (9265):

TRENDS & ISSUES

The Pleasant Hill Lakes MSTU is established for the purpose of funding the maintenance of street lighting and the storm water drainage systems within the Pleasant Hill Lakes subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,068	2,126	2,500	0	-2,500
PY Delinquent Ad Valorem Tax	0	13	0	0	0
Miscellaneous Revenues	194	77	0	0	0
Less 5% Statutory Reduction	0	0	-125	0	125
Other Sources	1	4	0	0	0
Fund Balance	0	0	2,578	0	-2,578
Total Revenues:	\$2,263	\$2,220	\$4,953	\$0	-\$4,953
<u>Expenditures</u>					
Operating Expenses	2,342	2,343	3,652	0	-3,652
Transfers Out	409	404	1,301	0	-1,301
Total Expenditures:	\$2,751	\$2,747	\$4,953	\$0	-\$4,953

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
RAIN TREE PARK

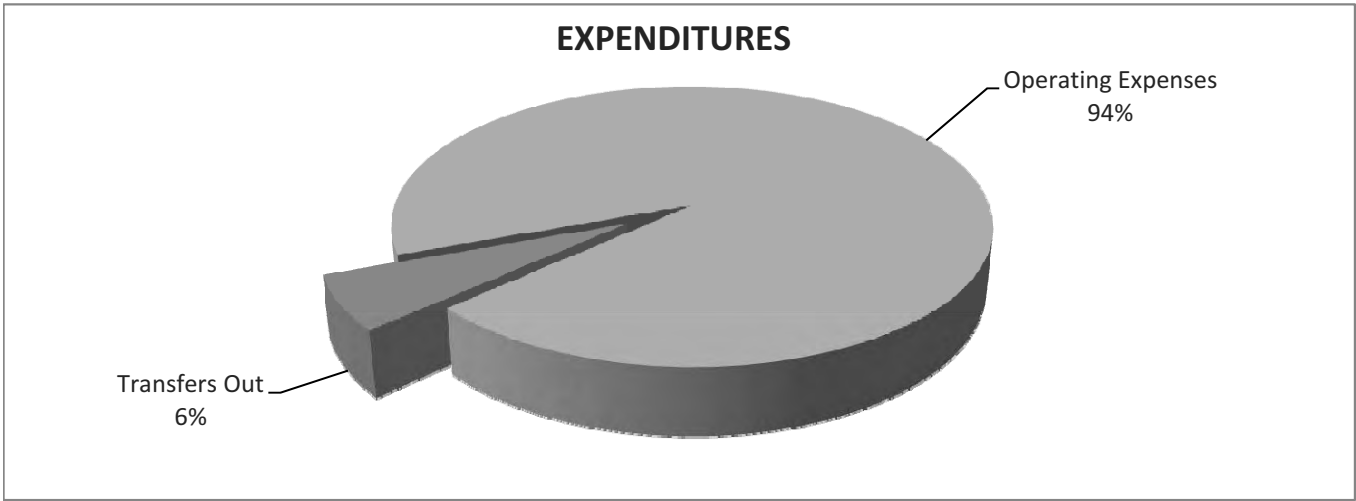
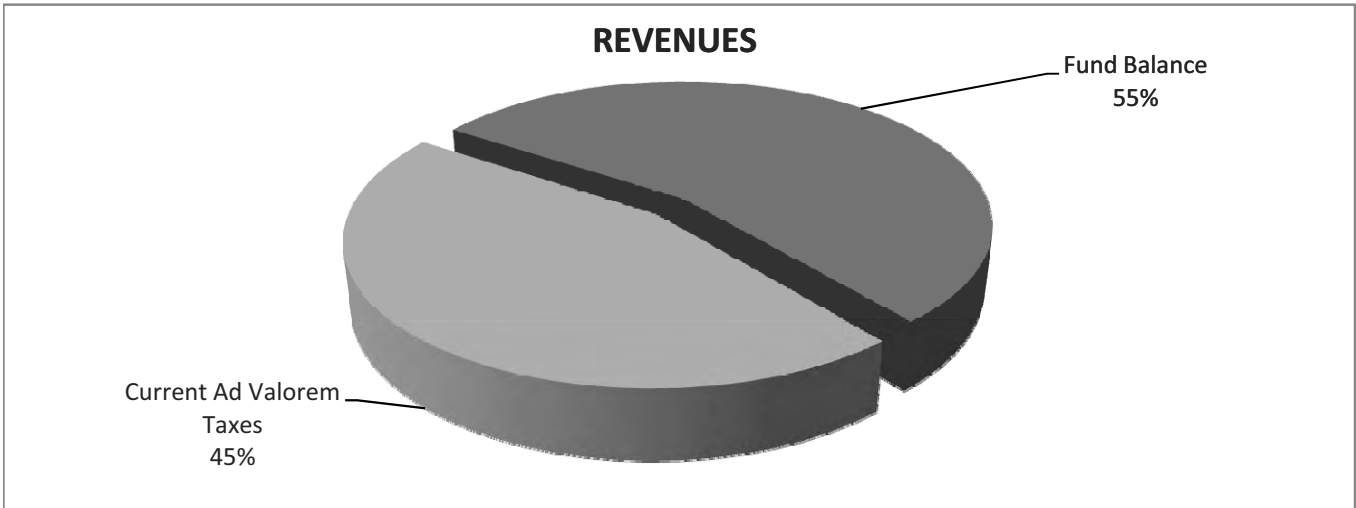
RAIN TREE PARK MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed Control

Structure & Ground Maintenance



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RAIN TREE PARK**

COST CENTER SUMMARY - (9266):

TRENDS & ISSUES

The Rain Tree Park MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and common areas within the Rain Tree Park subdivision.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected is reduced from the previous fiscal year as this cost center has a large Fund Balance that will be used to assist in covering the cost of providing services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	48,595	48,871	50,632	32,140	-18,492
PY Delinquent Ad Valorem Tax	128	0	0	0	0
Miscellaneous Revenues	2,917	1,082	0	0	0
Less 5% Statutory Reduction	0	0	-2,532	-1,607	925
Other Sources	24	86	0	0	0
Fund Balance	0	0	50,375	38,694	-11,681
Total Revenues:	\$51,664	\$50,039	\$98,475	\$69,227	-\$29,248
<u>Expenditures</u>					
Operating Expenses	49,275	51,133	78,633	64,943	-13,690
Transfers Out	7,566	8,275	10,583	4,284	-6,299
Reserves - Operating	0	0	9,259	0	-9,259
Total Expenditures:	\$56,841	\$59,408	\$98,475	\$69,227	-\$29,248

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
STEEPLECHASE**

COST CENTER SUMMARY - (9267):

TRENDS & ISSUES

The Steeplechase MSTU was established for the purpose of funding the maintenance of the storm water drainage systems within the Steeplechase subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

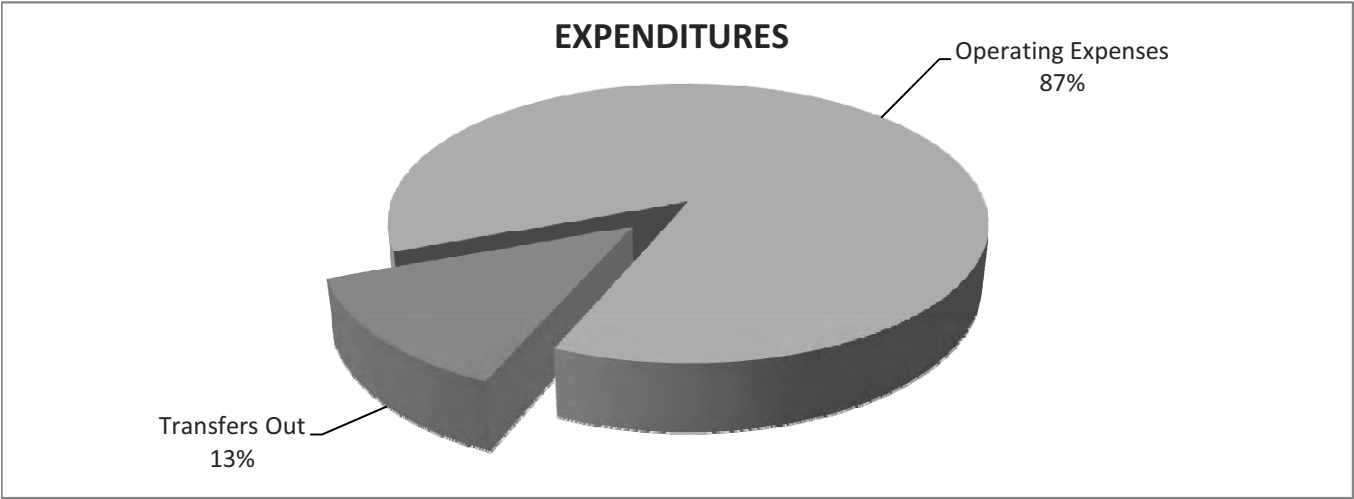
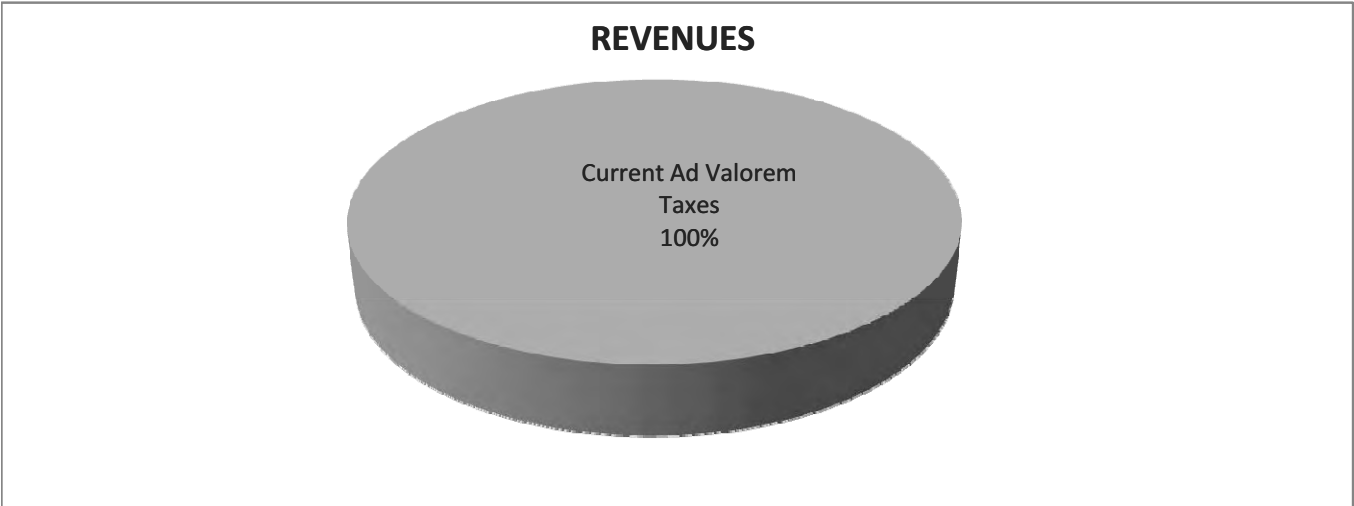
No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	5,744	0	-5,744
Less 5% Statutory Reduction	0	0	-287	0	287
Total Revenues:	\$0	\$0	\$5,457	\$0	-\$5,457
<u>Expenditures</u>					
Operating Expenses	0	0	5,342	0	-5,342
Transfers Out	0	0	115	0	-115
Total Expenditures:	\$0	\$0	\$5,457	\$0	-\$5,457

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
INTERCESSION CITY LIGHTING

INTERCESSION CITY LIGHTING MSTU
Programs & Services:

Street Lighting



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INTERCESSION CTY LIGHTING**

COST CENTER SUMMARY - (9271):

TRENDS & ISSUES

The Intercession City MSTU was established for the purpose of funding the maintenance of street lighting within Intercession City.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected is increased from the previous fiscal year due to an anticipated increase in cost of providing street lighting service and to establish a Fund Balance within the cost center.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,043	7,322	7,879	9,794	1,915
PY Delinquent Ad Valorem Tax	2	50	0	0	0
Miscellaneous Revenues	185	106	0	0	0
Less 5% Statutory Reduction	0	0	-394	-490	-96
Other Sources	4	12	0	0	0
Fund Balance	0	0	289	0	-289
Total Revenues:	\$7,234	\$7,490	\$7,774	\$9,304	\$1,530
<u>Expenditures</u>					
Operating Expenses	6,601	7,153	7,039	8,087	1,048
Transfers Out	758	962	735	1,217	482
Total Expenditures:	\$7,359	\$8,115	\$7,774	\$9,304	\$1,530

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
EMERALD LAKE COLONY

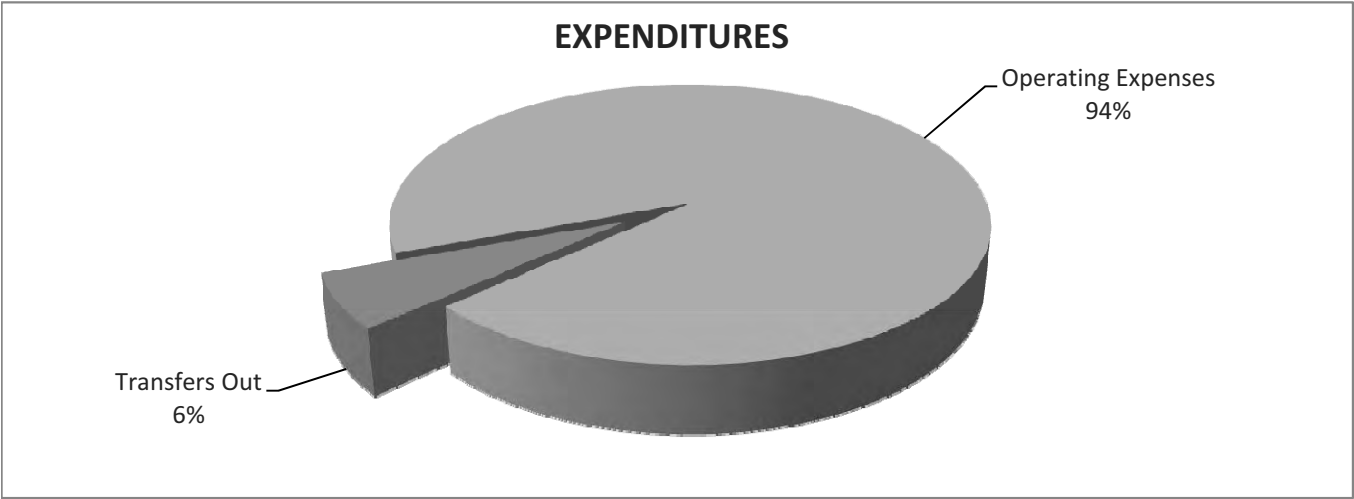
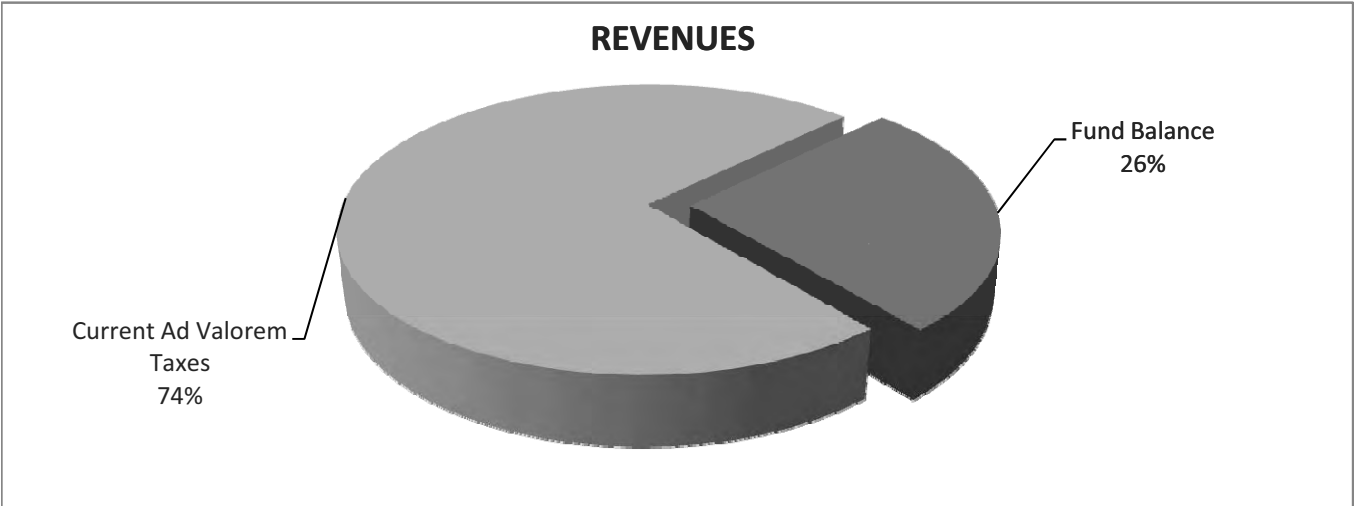
EMERALD LAKE COLONY MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed Control

Structure & Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
EMERALD LAKE COLONY MSBU**

COST CENTER SUMMARY - (9272):

TRENDS & ISSUES

The Emerald Lake MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and common areas within the Emerald Lake subdivision.

REVENUES

For Fiscal Year 2011, revenue anticipated to be collected is increased slightly from the previous fiscal year to offset an increase in the cost of providing mowing services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,407	1,411	1,651	1,784	133
Miscellaneous Revenues	53	12	0	0	0
Less 5% Statutory Reduction	0	0	-83	-89	-6
Other Sources	0	2	0	0	0
Fund Balance	0	0	686	634	-52
Total Revenues:	\$1,460	\$1,425	\$2,254	\$2,329	\$75
<u>Expenditures</u>					
Operating Expenses	1,067	1,102	1,795	2,184	389
Transfers Out	173	139	459	145	-314
Total Expenditures:	\$1,240	\$1,241	\$2,254	\$2,329	\$75

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ALAMO ESTATES LIGHTING**

COST CENTER SUMMARY - (9273):

TRENDS & ISSUES

The Alamo Estates MSTU was established for the purpose of funding the maintenance of street lighting within Alamo Estates subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	5,386	5,769	4,989	0	-4,989
Miscellaneous Revenues	243	111	0	0	0
Less 5% Statutory Reduction	0	0	-249	0	249
Other Sources	3	10	0	0	0
Fund Balance	0	0	4,762	0	-4,762
Total Revenues:	\$5,632	\$5,890	\$9,502	\$0	-\$9,502
<u>Expenditures</u>					
Operating Expenses	4,436	4,621	6,735	0	-6,735
Transfers Out	692	831	1,516	0	-1,516
Reserves - Operating	0	0	1,251	0	-1,251
Total Expenditures:	\$5,128	\$5,452	\$9,502	\$0	-\$9,502

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
WINDWARD CAY

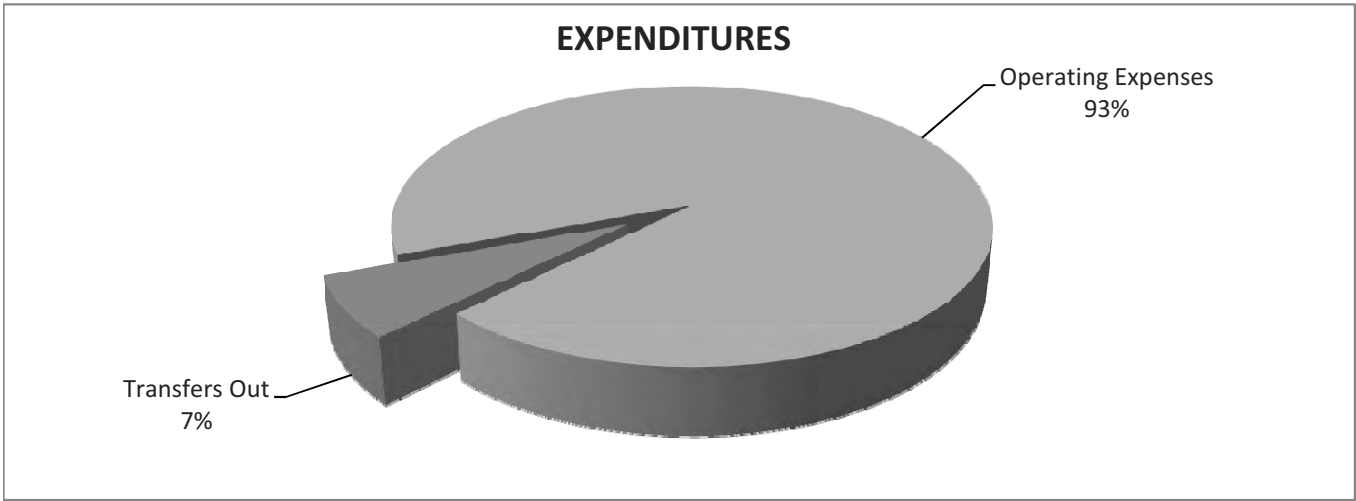
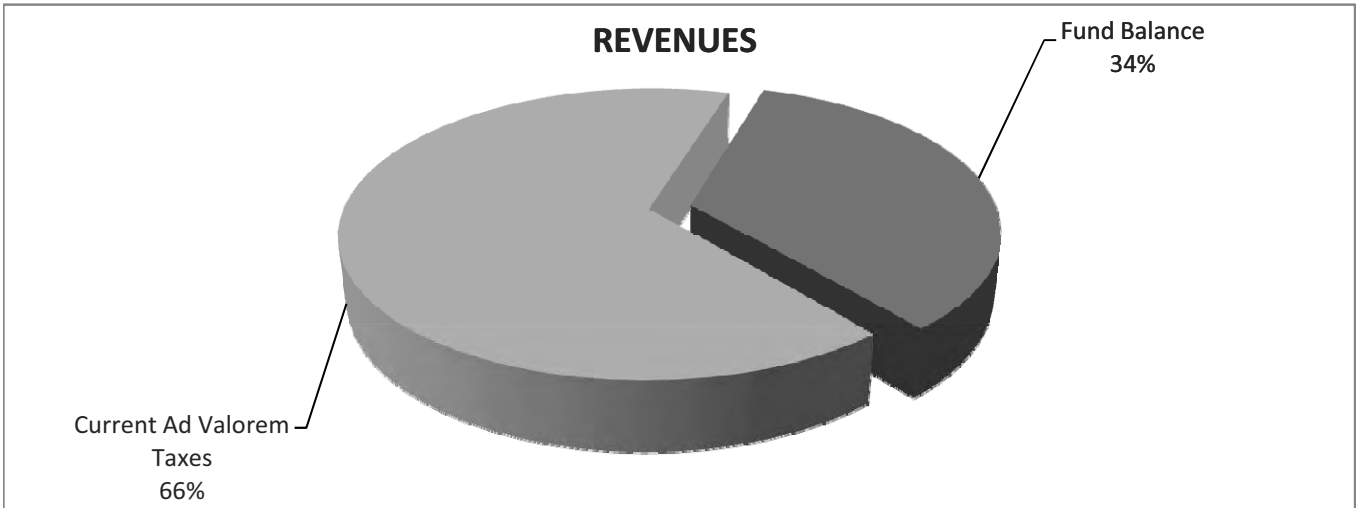
WINDWARD CAY MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed Control

Structure & Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINWARD CAY**

COST CENTER SUMMARY - (9274):

TRENDS & ISSUES

The Windward Cay MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within Windward Cay subdivision. In Fiscal Year 2011, the subdivision pond maintenance provided by this cost center has been moved to Fund 128 (Subdivision Pond MSBU); however the street lighting service will continue to be provided by this cost center.

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 the repair and maintenance costs associated with the subdivision ponds have been moved to Fund 128 (Subdivision Pond MSBU) and the Fund Balance in this cost center will be used to provide street lighting services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	11,756	11,792	12,145	4,307	-7,838
PY Delinquent Ad Valorem Tax	-13	0	0	0	0
Miscellaneous Revenues	223	125	0	0	0
Less 5% Statutory Reduction	0	0	-607	-215	392
Other Sources	6	21	0	0	0
Fund Balance	0	0	2,599	2,237	-362
Total Revenues:	\$11,972	\$11,938	\$14,137	\$6,329	-\$7,808
<u>Expenditures</u>					
Operating Expenses	9,704	9,854	10,440	5,891	-4,549
Transfers Out	1,172	1,565	3,697	438	-3,259
Total Expenditures:	\$10,876	\$11,419	\$14,137	\$6,329	-\$7,808

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
JOHNSON'S LANDING**

COST CENTER SUMMARY - (9276):

TRENDS & ISSUES

The Johnson's Landing MSTU was established for the purpose of funding the maintenance of storm water drainage systems within Johnson's Landing subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,702	2,698	2,103	0	-2,103
Miscellaneous Revenues	417	175	0	0	0
Less 5% Statutory Reduction	0	0	-105	0	105
Other Sources	1	5	0	0	0
Fund Balance	0	0	7,598	0	-7,598
Total Revenues:	\$3,120	\$2,878	\$9,596	\$0	-\$9,596
<u>Expenditures</u>					
Operating Expenses	2,034	2,094	6,763	0	-6,763
Transfers Out	628	834	1,407	0	-1,407
Reserves - Operating	0	0	1,426	0	-1,426
Total Expenditures:	\$2,662	\$2,928	\$9,596	\$0	-\$9,596

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
MONICA TERRACE**

COST CENTER SUMMARY - (9277):

TRENDS & ISSUES

The Monica Terrace MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Monica Terrace subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,158	6,158	8,412	0	-8,412
PY Delinquent Ad Valorem Tax	606	0	0	0	0
Miscellaneous Revenues	413	139	0	0	0
Less 5% Statutory Reduction	0	0	-421	0	421
Other Sources	3	11	0	0	0
Fund Balance	0	0	4,198	0	-4,198
Total Revenues:	\$7,180	\$6,308	\$12,189	\$0	-\$12,189
<u>Expenditures</u>					
Operating Expenses	4,038	4,203	10,520	0	-10,520
Transfers Out	804	1,024	1,669	0	-1,669
Total Expenditures:	\$4,842	\$5,227	\$12,189	\$0	-\$12,189

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
WINDMILL POINT

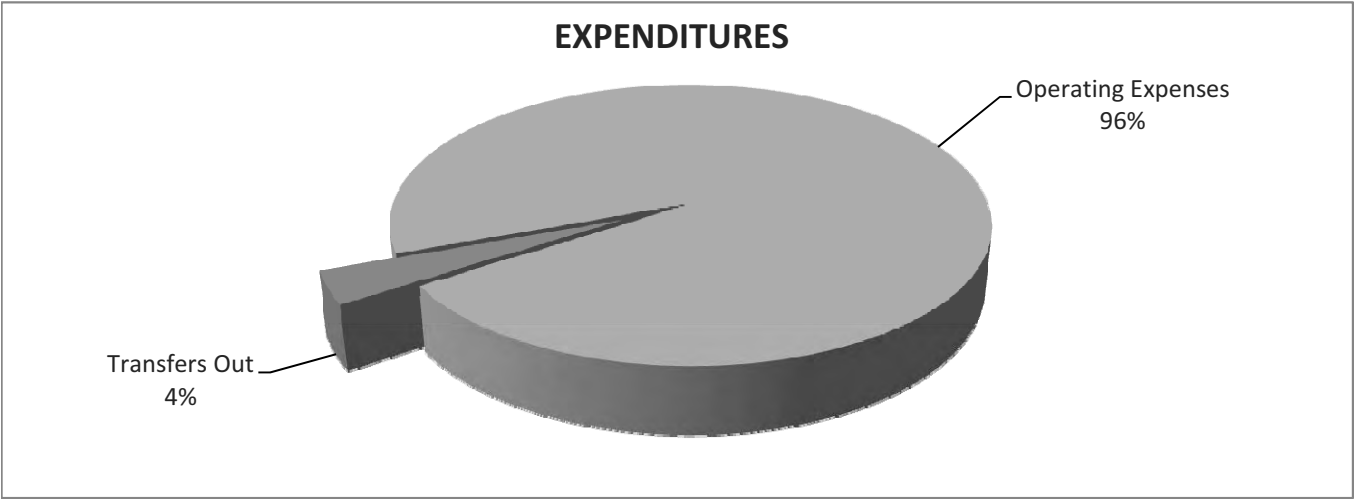
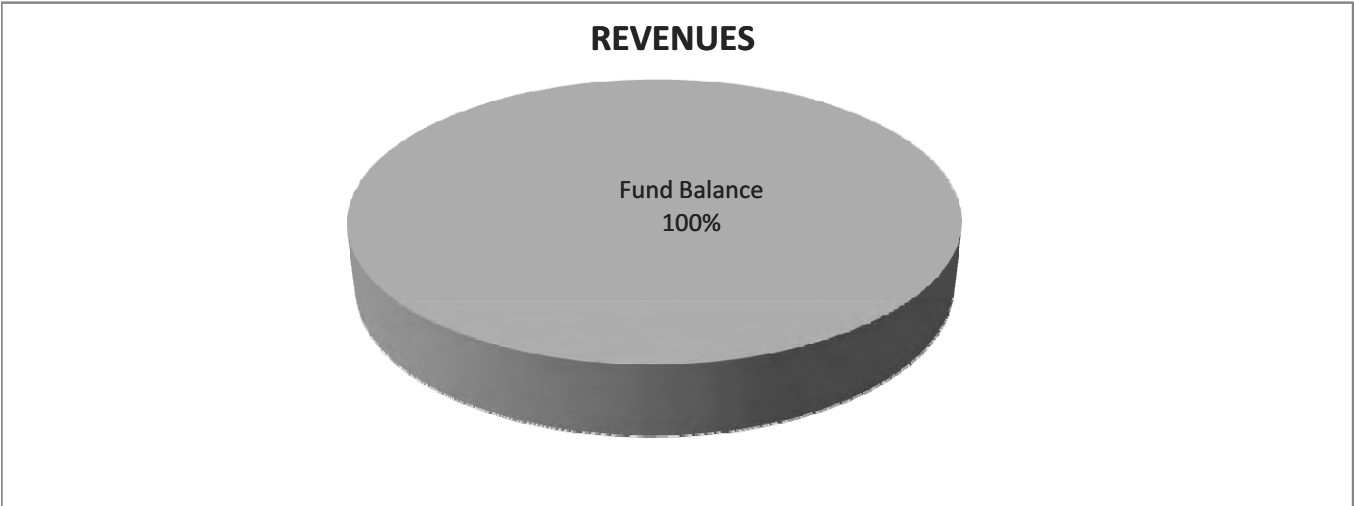
WINDMILL POINT MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed
Control

Structure &
Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINDMILL POINT**

COST CENTER SUMMARY - (9278):

TRENDS & ISSUES

The Windmill Point MSTU was established for the purpose of funding the maintenance of storm water drainage systems and street lighting utilities within the Windmill Point subdivision. In Fiscal Year 2011, the repair and maintenance costs associated with the subdivision ponds have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 the repair and maintenance costs associated with the subdivision ponds have been moved to Fund 128 (Subdivision Pond MSBU) and the Fund Balance in this cost center will be used to provide street lighting services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	33,959	34,181	32,030	0	-32,030
PY Delinquent Ad Valorem Tax	-84	53	0	0	0
Miscellaneous Revenues	2,921	1,191	0	0	0
Less 5% Statutory Reduction	0	0	-1,602	0	1,602
Other Sources	17	60	0	0	0
Fund Balance	0	0	48,025	40,705	-7,320
Total Revenues:	\$36,813	\$35,485	\$78,453	\$40,705	-\$37,748
<u>Expenditures</u>					
Operating Expenses	28,834	31,247	55,210	39,208	-16,002
Transfers Out	6,044	7,612	5,922	1,497	-4,425
Reserves - Operating	0	0	17,321	0	-17,321
Total Expenditures:	\$34,878	\$38,859	\$78,453	\$40,705	-\$37,748

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
WESTMINSTER GARDENS

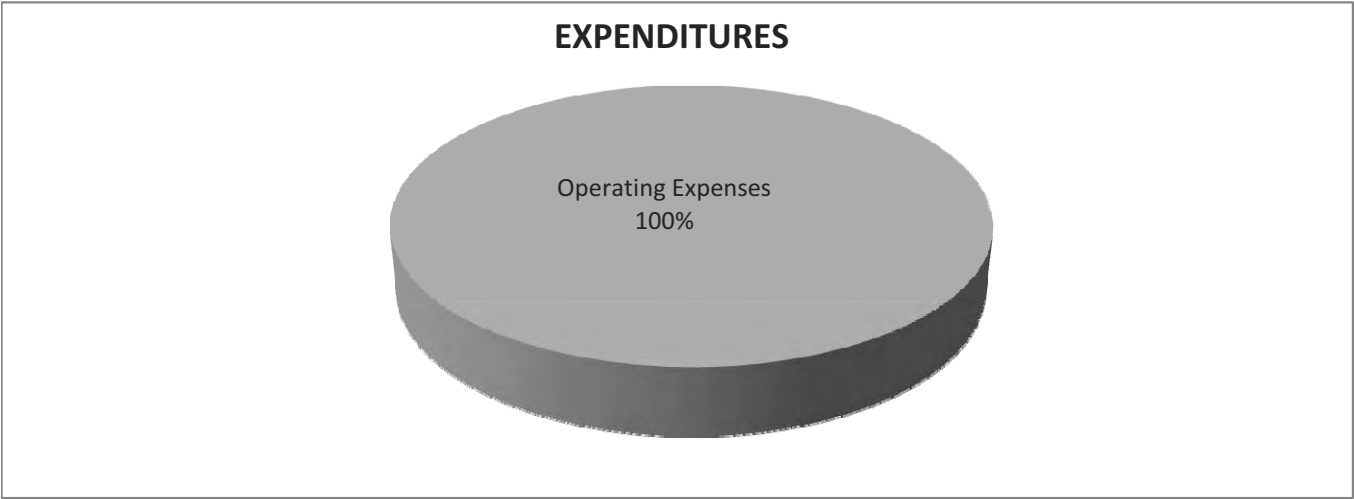
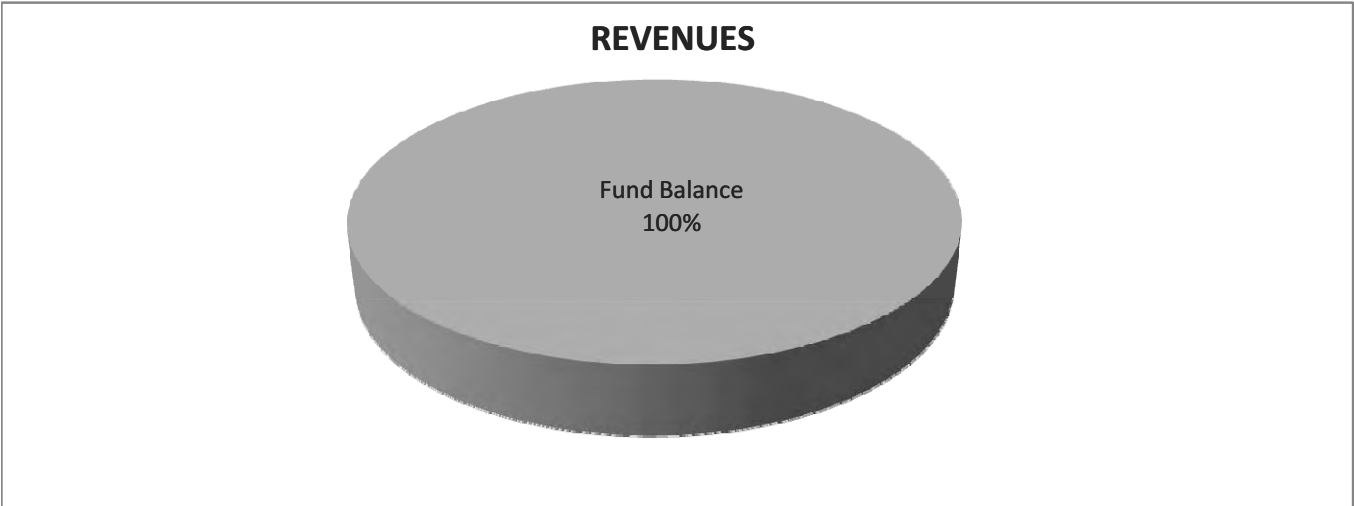
WESTMINSTER GARDENS MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed
Control

Structure &
Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WESTMINSTER GARDENS**

COST CENTER SUMMARY - (9279):

TRENDS & ISSUES

The Westminster Gardens MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Westminster Gardens subdivision.

REVENUES

For Fiscal Year 2011, the millage rate from Fiscal Year 2010 has been reduced to zero as this cost center has a large Fund Balance that will be used to provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	647	250	0	0	0
Transfers In	0	0	327	0	-327
Fund Balance	0	0	11,632	11,967	335
Total Revenues:	\$647	\$250	\$11,959	\$11,967	\$8
<u>Expenditures</u>					
Operating Expenses	242	242	11,959	11,967	8
Transfers Out	762	901	0	0	0
Total Expenditures:	\$1,004	\$1,143	\$11,959	\$11,967	\$8

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

TRENDS & ISSUES

The Whispering Oaks MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Whispering Oaks subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,271	2,669	6,372	0	-6,372
Miscellaneous Revenues	32	20	0	0	0
Less 5% Statutory Reduction	0	0	-319	0	319
Other Sources	1	4	0	0	0
Fund Balance	0	0	5	0	-5
Total Revenues:	\$2,304	\$2,693	\$6,058	\$0	-\$6,058
<u>Expenditures</u>					
Operating Expenses	2,640	2,709	4,435	0	-4,435
Transfers Out	354	33	1,623	0	-1,623
Total Expenditures:	\$2,994	\$2,742	\$6,058	\$0	-\$6,058

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE VILLAS

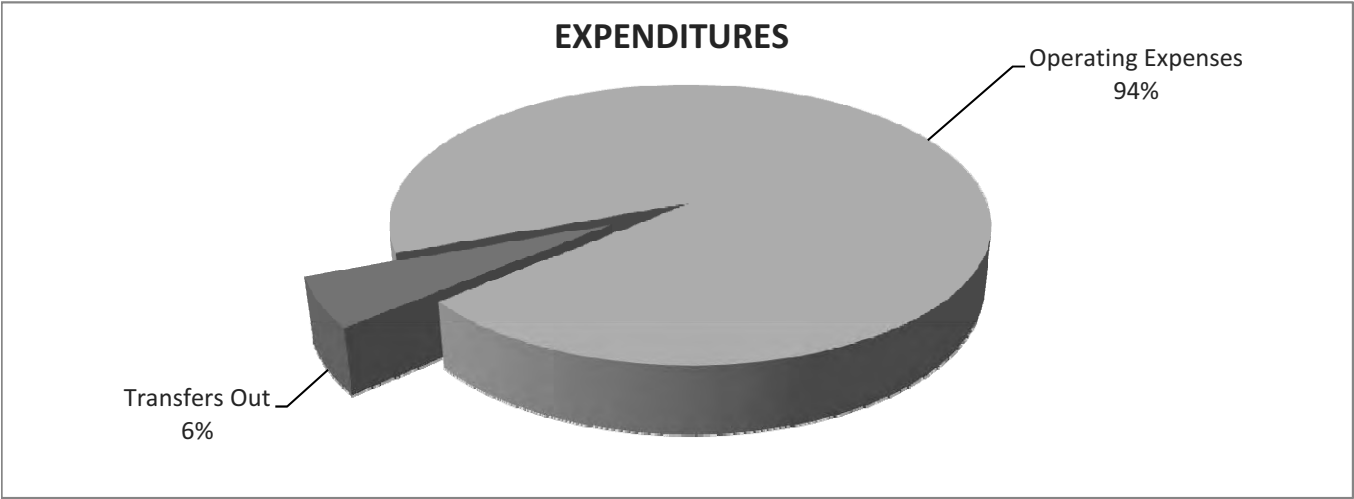
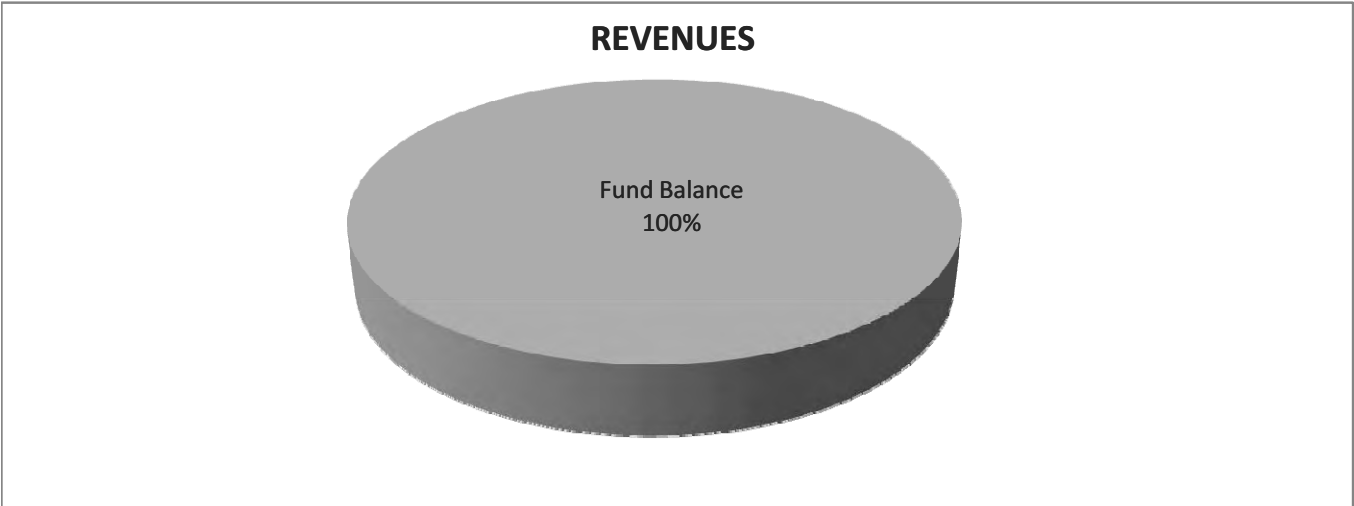
INDIAN RIDGE VILLAS MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed
Control

Structure &
Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE VILLAS**

COST CENTER SUMMARY - (9281):

TRENDS & ISSUES

The Indian Ridge Villas MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within Indian Ridge Villas subdivision.

REVENUES

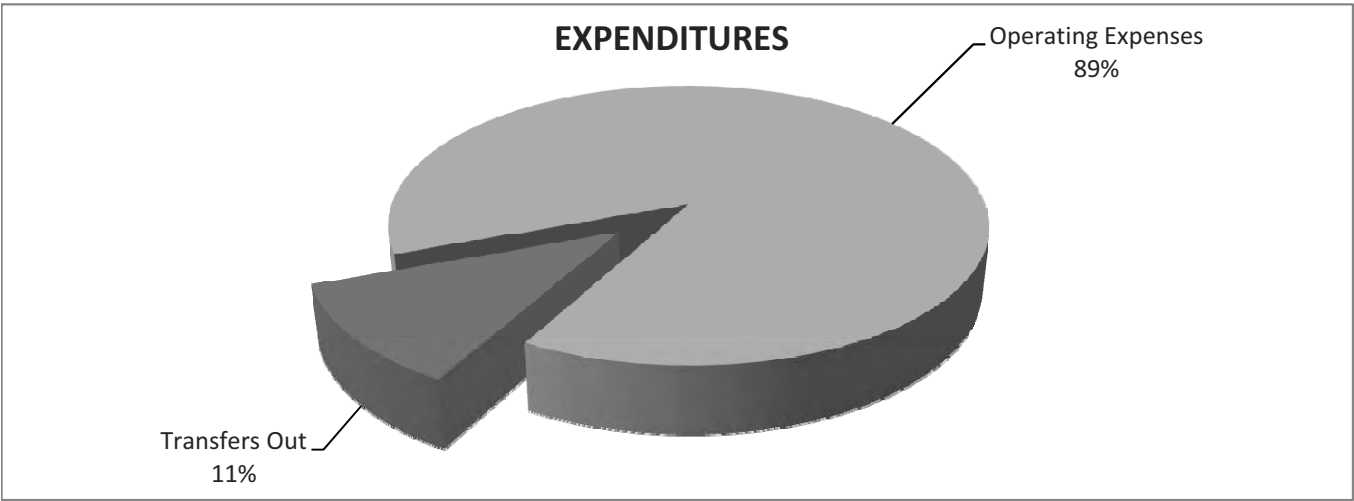
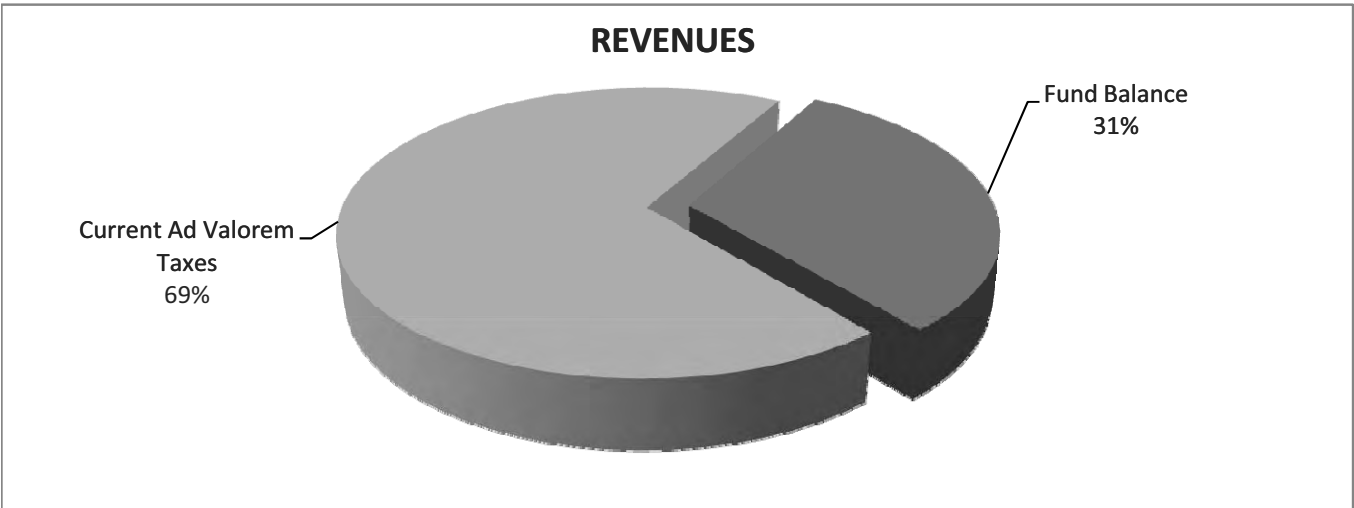
For Fiscal Year 2010, no millage rate was assessed as this cost center had a large Fund Balance that was used to provide service. For Fiscal Year 2011, the millage rate assessed remained at zero as the Fund Balance continues to be utilized to provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	3,621	1,102	0	0	0
Transfers In	0	0	357	0	-357
Fund Balance	0	0	54,490	38,009	-16,481
Total Revenues:	\$3,621	\$1,102	\$54,847	\$38,009	-\$16,838
<u>Expenditures</u>					
Operating Expenses	14,395	14,547	45,803	35,881	-9,922
Transfers Out	5,025	4,870	0	2,128	2,128
Reserves - Operating	0	0	9,044	0	-9,044
Total Expenditures:	\$19,420	\$19,417	\$54,847	\$38,009	-\$16,838

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
SHADOW OAKS

SHADOW OAKS MSTU
Programs & Services:

Street Lighting



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SHADOW OAKS**

COST CENTER SUMMARY - (9282):

TRENDS & ISSUES

The Shadow Oaks MSTU was established for the purpose of funding the maintenance of street lighting within the Shadow Oaks subdivision.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected is reduced from the previous fiscal year as the Fund Balance will be used to assist in covering the cost associated with providing street lighting service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	2,016	1,445	-571
Miscellaneous Revenues	31	-5	0	0	0
Less 5% Statutory Reduction	0	0	-101	-72	29
Fund Balance	0	0	0	642	642
Total Revenues:	\$31	-\$5	\$1,915	\$2,015	\$100
<u>Expenditures</u>					
Operating Expenses	715	821	1,632	1,784	152
Transfers Out	143	0	283	231	-52
Total Expenditures:	\$858	\$821	\$1,915	\$2,015	\$100

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

TRENDS & ISSUES

The Brighton Place MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Brighton Place subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,092	7,102	8,347	0	-8,347
Miscellaneous Revenues	190	105	0	0	0
Less 5% Statutory Reduction	0	0	-417	0	417
Other Sources	4	13	0	0	0
Fund Balance	0	0	4,824	0	-4,824
Total Revenues:	\$7,286	\$7,220	\$12,754	\$0	-\$12,754
<u>Expenditures</u>					
Operating Expenses	4,588	4,843	10,977	0	-10,977
Transfers Out	832	1,106	1,777	0	-1,777
Total Expenditures:	\$5,420	\$5,949	\$12,754	\$0	-\$12,754

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

TRENDS & ISSUES

The Pine Grove Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Pine Grove Estates subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	943	1,017	1,721	0	-1,721
Miscellaneous Revenues	249	81	0	0	0
Less 5% Statutory Reduction	0	0	-86	0	86
Other Sources	0	2	0	0	0
Fund Balance	0	0	4,072	0	-4,072
Total Revenues:	\$1,192	\$1,100	\$5,707	\$0	-\$5,707
<u>Expenditures</u>					
Operating Expenses	1,603	1,643	4,266	0	-4,266
Transfers Out	411	441	1,441	0	-1,441
Total Expenditures:	\$2,014	\$2,084	\$5,707	\$0	-\$5,707

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
QUAIL RIDGE

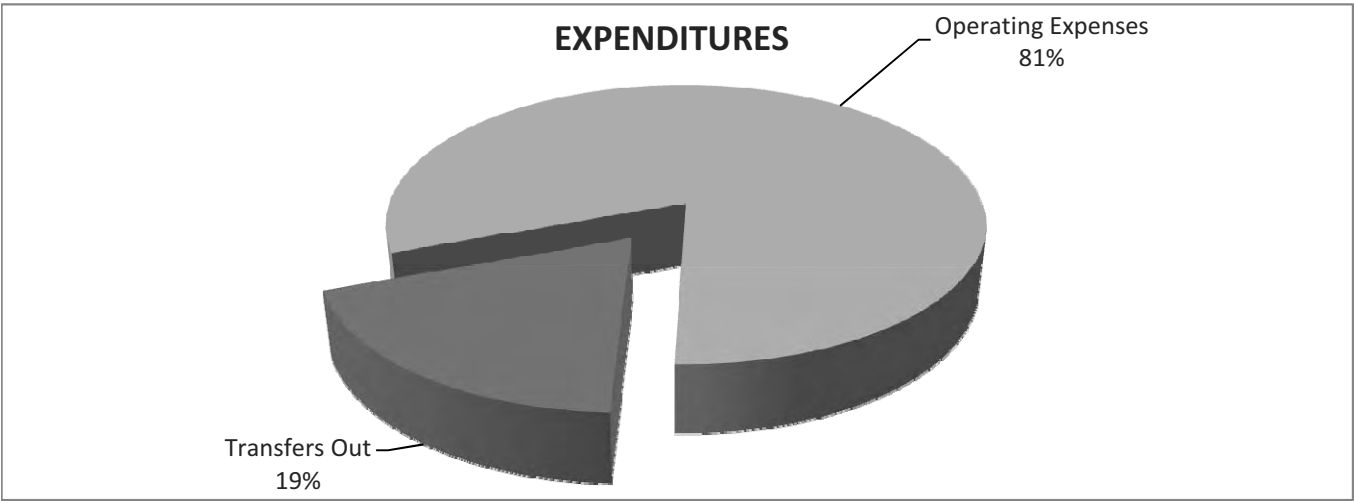
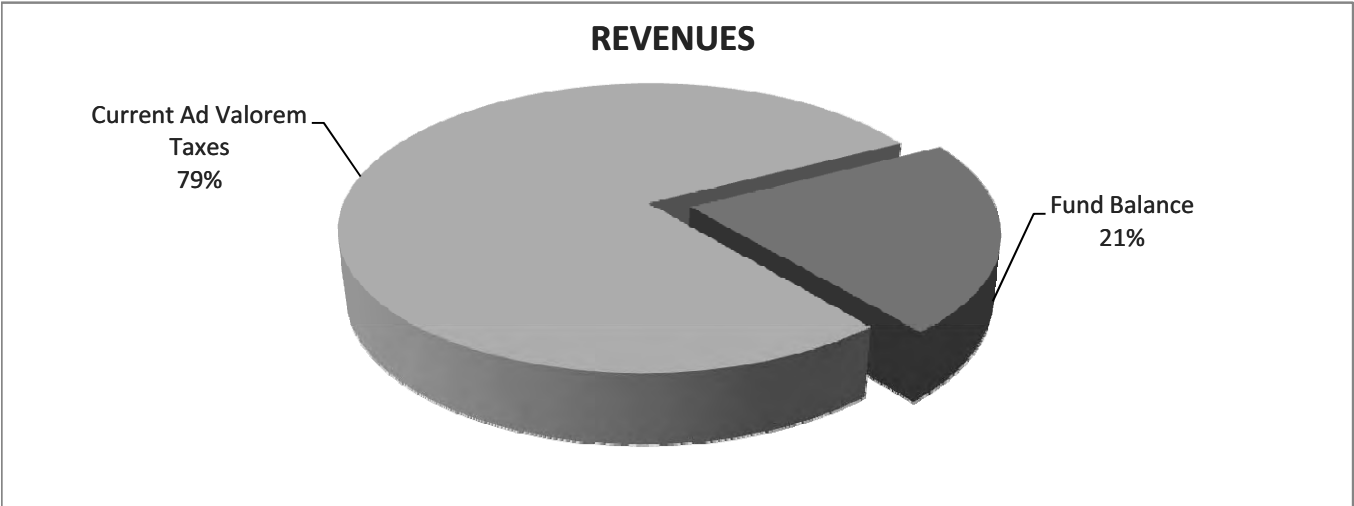
QUAIL RIDGE MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed Control

Structure & Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
QUAIL RIDGE**

COST CENTER SUMMARY - (9285):

TRENDS & ISSUES

The Quail Ridge MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and recreational areas within the Quail Ridge subdivision.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected is reduced from the previous fiscal year due to a reduction in the cost of mowing and aquatic weed control service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	33,438	32,296	37,720	31,372	-6,348
PY Delinquent Ad Valorem Tax	0	162	0	0	0
Miscellaneous Revenues	1,179	405	0	0	0
Less 5% Statutory Reduction	0	0	-1,886	-1,569	317
Other Sources	17	59	0	0	0
Fund Balance	0	0	7,972	8,555	583
Total Revenues:	\$34,634	\$32,922	\$43,806	\$38,358	-\$5,448
<u>Expenditures</u>					
Operating Expenses	35,959	34,652	39,783	31,118	-8,665
Transfers Out	4,472	5,163	3,073	7,240	4,167
Reserves - Operating	0	0	950	0	-950
Total Expenditures:	\$40,431	\$39,815	\$43,806	\$38,358	-\$5,448

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
QUAIL WOOD

QUAIL WOOD MSTU
Programs & Services:

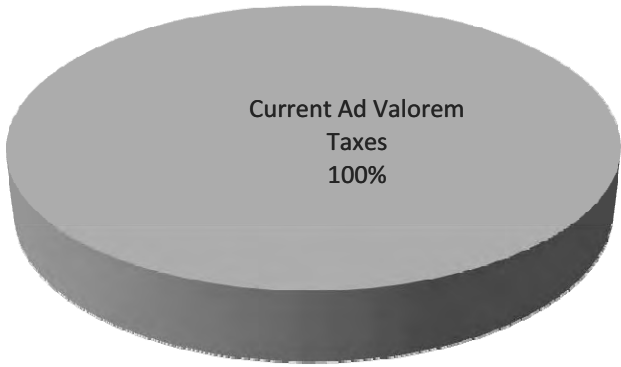
Street Lighting

Mowing

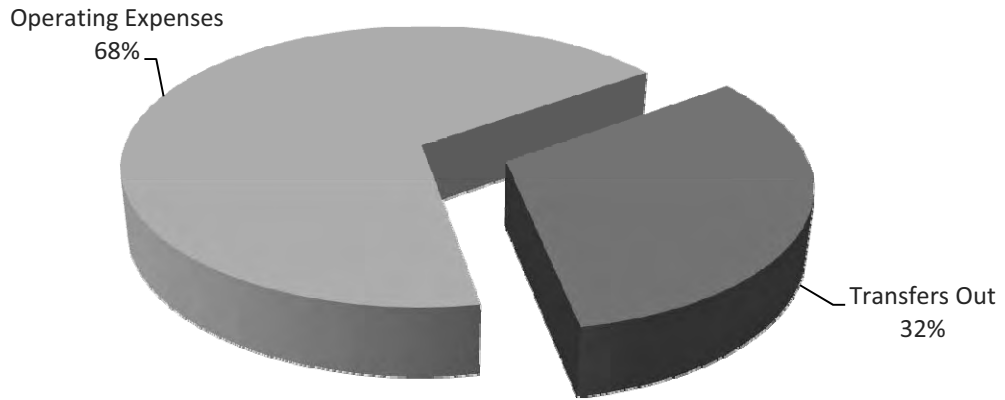
Aquatic Weed
Control

Structure &
Ground Repair

REVENUES



EXPENDITURES



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
QUAIL WOOD**

COST CENTER SUMMARY - (9286):

TRENDS & ISSUES

The Quail Woods MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems within the Quail Woods subdivision.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected is increased from the previous fiscal year due to an increase in the cost of providing mowing and street lighting service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,997	2,000	3,500	4,761	1,261
Miscellaneous Revenues	5	-9	0	0	0
Less 5% Statutory Reduction	0	0	-175	-238	-63
Other Sources	0	4	0	0	0
Total Revenues:	\$2,002	\$1,995	\$3,325	\$4,523	\$1,198
<u>Expenditures</u>					
Operating Expenses	2,171	2,314	2,584	3,077	493
Debt Service	10	0	0	0	0
Transfers Out	29	30	741	1,446	705
Total Expenditures:	\$2,210	\$2,344	\$3,325	\$4,523	\$1,198

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WREN DRIVE**

COST CENTER SUMMARY - (9287):

TRENDS & ISSUES

The Wren Drive MSTU was established for the purpose of funding the maintenance of street lighting along Wren Drive. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	165	143	735	0	-735
Miscellaneous Revenues	2	-7	0	0	0
Less 5% Statutory Reduction	0	0	-37	0	37
Total Revenues:	\$167	\$136	\$698	\$0	-\$698
<u>Expenditures</u>					
Operating Expenses	274	370	416	0	-416
Transfers Out	2	2	282	0	-282
Total Expenditures:	\$276	\$372	\$698	\$0	-\$698

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SARATOGA PARK**

COST CENTER SUMMARY - (9290):

TRENDS & ISSUES

The Saratoga Park MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Saratoga Park subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,781	3,198	12,906	0	-12,906
Miscellaneous Revenues	154	67	0	0	0
Less 5% Statutory Reduction	0	0	-645	0	645
Other Sources	1	5	0	0	0
Fund Balance	0	0	1,909	0	-1,909
Total Revenues:	\$2,936	\$3,270	\$14,170	\$0	-\$14,170
<u>Expenditures</u>					
Operating Expenses	5,480	3,319	11,906	0	-11,906
Transfers Out	679	41	2,264	0	-2,264
Total Expenditures:	\$6,159	\$3,360	\$14,170	\$0	-\$14,170

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN CREEK**

COST CENTER SUMMARY - (9291):

TRENDS & ISSUES

The Indian Creek MSTU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and common areas within the Indian Creek subdivision. The services previously provided by this cost center are now provided by the Indian Creek Common Facilities District.

REVENUES

For Fiscal Year 2011, no millage rate will be assessed because these services are now provided by the Indian Creek Common Facilities District.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
PY Delinquent Ad Valorem Tax	716	0	0	0	0
Miscellaneous Revenues	357	1	0	0	0
Other Sources	53	0	0	0	0
Total Revenues:	\$1,126	\$1	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	192,607	0	0	0	0
Transfers Out	4,999	0	0	0	0
Total Expenditures:	\$197,606	\$0	\$0	\$0	\$0

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LOST LAKE ESTATES**

COST CENTER SUMMARY - (9292):

TRENDS & ISSUES

The Lost Lakes Estates MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Lost Lakes Estates subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	1,432	0	-1,432
Less 5% Statutory Reduction	0	0	-72	0	72
Total Revenues:	\$0	\$0	\$1,360	\$0	-\$1,360
<u>Expenditures</u>					
Operating Expenses	0	0	1,296	0	-1,296
Transfers Out	0	0	64	0	-64
Total Expenditures:	\$0	\$0	\$1,360	\$0	-\$1,360

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HUNTER'S RIDGE**

COST CENTER SUMMARY - (9293):

TRENDS & ISSUES

The Hunters Ridge MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Hunter's Ridge subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,768	8,806	10,239	0	-10,239
Miscellaneous Revenues	363	214	0	0	0
Less 5% Statutory Reduction	0	0	-512	0	512
Other Sources	4	15	0	0	0
Fund Balance	0	0	3,763	0	-3,763
Total Revenues:	\$9,135	\$9,035	\$13,490	\$0	-\$13,490
<u>Expenditures</u>					
Operating Expenses	8,276	8,878	11,014	0	-11,014
Transfers Out	1,114	1,346	2,476	0	-2,476
Total Expenditures:	\$9,390	\$10,224	\$13,490	\$0	-\$13,490

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KNOB HILL ESTATES**

COST CENTER SUMMARY - (9294):

TRENDS & ISSUES

The Knob Hill Estates MSTU was established for the purpose of funding the maintenance of street lighting within the Knob Hill Estates subdivision.

REVENUES

For Fiscal Year 2011, no millage rate was assessed as this cost center is inactive.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Fund Balance	0	0	20	0	-20
Total Revenues:	\$0	\$0	\$20	\$0	-\$20
<u>Expenditures</u>					
Reserves - Operating	0	0	20	0	-20
Total Expenditures:	\$0	\$0	\$20	\$0	-\$20

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ASHLEY RESERVE**

COST CENTER SUMMARY - (9296):

TRENDS & ISSUES

The Ashley Reserve MSTU was established for the purpose of funding the maintenance of storm water drainage systems within the Ashley Reserve subdivision. In Fiscal Year 2011, the subdivision pond maintenance provided by this cost center has been combined with the Woods at Kings Crest cost center and moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	11,283	2,085	0	0	0
PY Delinquent Ad Valorem Tax	-2	0	0	0	0
Miscellaneous Revenues	991	459	0	0	0
Other Sources	1	4	0	0	0
Fund Balance	0	0	21,482	0	-21,482
Total Revenues:	\$12,273	\$2,548	\$21,482	\$0	-\$21,482
<u>Expenditures</u>					
Operating Expenses	417	42	14,131	0	-14,131
Transfers Out	654	649	1,001	0	-1,001
Reserves - Operating	0	0	6,350	0	-6,350
Total Expenditures:	\$1,071	\$691	\$21,482	\$0	-\$21,482

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

TRENDS & ISSUES

The Rolling Hills Estates MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Rolling Hills Estates subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	26,745	26,770	39,342	0	-39,342
Miscellaneous Revenues	318	172	0	0	0
Less 5% Statutory Reduction	0	0	-1,967	0	1,967
Other Sources	12	47	0	0	0
Fund Balance	0	0	3,591	0	-3,591
Total Revenues:	\$27,075	\$26,989	\$40,966	\$0	-\$40,966
<u>Expenditures</u>					
Operating Expenses	28,975	25,477	32,890	0	-32,890
Transfers Out	421	1,175	8,076	0	-8,076
Total Expenditures:	\$29,396	\$26,652	\$40,966	\$0	-\$40,966

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
FRYER OAKS**

COST CENTER SUMMARY - (9300):

TRENDS & ISSUES

The Fryer Oaks MSTU was established for the purpose of funding the maintenance of the storm water drainage system within the Fryer Oaks subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	653	657	754	0	-754
Miscellaneous Revenues	86	39	0	0	0
Less 5% Statutory Reduction	0	0	-38	0	38
Other Sources	0	1	0	0	0
Fund Balance	0	0	1,657	0	-1,657
Total Revenues:	\$739	\$697	\$2,373	\$0	-\$2,373
<u>Expenditures</u>					
Operating Expenses	288	313	1,621	0	-1,621
Transfers Out	112	165	752	0	-752
Total Expenditures:	\$400	\$478	\$2,373	\$0	-\$2,373

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HICKORY HOLLOW**

COST CENTER SUMMARY - (9302):

TRENDS & ISSUES

The Hickory Hollow MSTU was established for the purpose of funding street lighting and maintenance of the storm water drainage system within the Hickory Hollow subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	5,113	5,428	4,014	0	-4,014
PY Delinquent Ad Valorem Tax	0	1	0	0	0
Miscellaneous Revenues	1,184	479	0	0	0
Less 5% Statutory Reduction	0	0	-201	0	201
Other Sources	3	10	0	0	0
Fund Balance	0	0	22,086	0	-22,086
Total Revenues:	\$6,300	\$5,918	\$25,899	\$0	-\$25,899
<u>Expenditures</u>					
Operating Expenses	3,829	3,989	18,526	0	-18,526
Transfers Out	1,770	2,272	1,678	0	-1,678
Reserves - Operating	0	0	5,695	0	-5,695
Total Expenditures:	\$5,599	\$6,261	\$25,899	\$0	-\$25,899

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
FISH LAKE**

COST CENTER SUMMARY - (9304):

TRENDS & ISSUES

The Fish Lake MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds located within the Fish Lake subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	10,000	0	-10,000
Less 5% Statutory Reduction	0	0	-500	0	500
Total Revenues:	\$0	\$0	\$9,500	\$0	-\$9,500
<u>Expenditures</u>					
Operating Expenses	0	0	8,900	0	-8,900
Transfers Out	0	0	600	0	-600
Total Expenditures:	\$0	\$0	\$9,500	\$0	-\$9,500

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
VILLAGIO**

COST CENTER SUMMARY - (9306):

TRENDS & ISSUES

The Villagio MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds located within the Villagio subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	3,621	0	-3,621
Less 5% Statutory Reduction	0	0	-181	0	181
Total Revenues:	\$0	\$0	\$3,440	\$0	-\$3,440
<u>Expenditures</u>					
Operating Expenses	0	0	3,258	0	-3,258
Transfers Out	0	0	182	0	-182
Total Expenditures:	\$0	\$0	\$3,440	\$0	-\$3,440

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
NORTH SHORE VILLAGE**

COST CENTER SUMMARY - (9307):

TRENDS & ISSUES

The North Shore Village MSTU was established for the purpose of funding the maintenance of the storm water management ponds within the North Shore Village subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	10,908	0	-10,908
Less 5% Statutory Reduction	0	0	-545	0	545
Total Revenues:	\$0	\$0	\$10,363	\$0	-\$10,363
<u>Expenditures</u>					
Operating Expenses	0	0	9,944	0	-9,944
Transfers Out	0	0	419	0	-419
Total Expenditures:	\$0	\$0	\$10,363	\$0	-\$10,363

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LEGACY PARK**

COST CENTER SUMMARY - (9309):

TRENDS & ISSUES

The Legacy Park MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds within the Legacy Park subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	6,225	0	-6,225
Less 5% Statutory Reduction	0	0	-311	0	311
Total Revenues:	\$0	\$0	\$5,914	\$0	-\$5,914
<u>Expenditures</u>					
Operating Expenses	0	0	5,659	0	-5,659
Transfers Out	0	0	255	0	-255
Total Expenditures:	\$0	\$0	\$5,914	\$0	-\$5,914

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

TRENDS & ISSUES

The Southport Bay MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds and street lighting within the Southport Bay subdivision. In Fiscal Year 2011, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	13,698	0	-13,698
Less 5% Statutory Reduction	0	0	-685	0	685
Total Revenues:	\$0	\$0	\$13,013	\$0	-\$13,013
<u>Expenditures</u>					
Operating Expenses	0	0	13,013	0	-13,013
Total Expenditures:	\$0	\$0	\$13,013	\$0	-\$13,013

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HERITAGE KEY VILLAS**

COST CENTER SUMMARY - (9325):

TRENDS & ISSUES

The Heritage Key Villas MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds within the Heritage Key Villas subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

This was a new cost center in Fiscal Year 2010, however, in Fiscal Year 2011 no millage rate was assessed as this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	32,214	0	-32,214
Less 5% Statutory Reduction	0	0	-1,611	0	1,611
Total Revenues:	\$0	\$0	\$30,603	\$0	-\$30,603
<u>Expenditures</u>					
Operating Expenses	0	0	29,758	0	-29,758
Transfers Out	0	0	845	0	-845
Total Expenditures:	\$0	\$0	\$30,603	\$0	-\$30,603

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SILVER LAKE ESTATES**

COST CENTER SUMMARY - (9332):

TRENDS & ISSUES

The Silver Lake Estates MSTU was established for the purpose of funding the maintenance of the storm water drainage system within the Silver Lake Estates subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	3,809	0	-3,809
Less 5% Statutory Reduction	0	0	-190	0	190
Total Revenues:	\$0	\$0	\$3,619	\$0	-\$3,619
<u>Expenditures</u>					
Operating Expenses	0	0	3,505	0	-3,505
Transfers Out	0	0	114	0	-114
Total Expenditures:	\$0	\$0	\$3,619	\$0	-\$3,619

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
VACATION VILLAS**

COST CENTER SUMMARY - (9336):

TRENDS & ISSUES

The Vacation Villas MSTU was established for the purpose of funding the maintenance of the storm water drainage system within the Vacation Villas subdivision. In Fiscal Year 2011, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No millage rate was assessed in this cost center because for Fiscal Year 2011 this cost center was moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	7,230	0	-7,230
Less 5% Statutory Reduction	0	0	-362	0	362
Total Revenues:	\$0	\$0	\$6,868	\$0	-\$6,868
<u>Expenditures</u>					
Operating Expenses	0	0	6,523	0	-6,523
Transfers Out	0	0	345	0	-345
Total Expenditures:	\$0	\$0	\$6,868	\$0	-\$6,868

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
EAGLE BAY

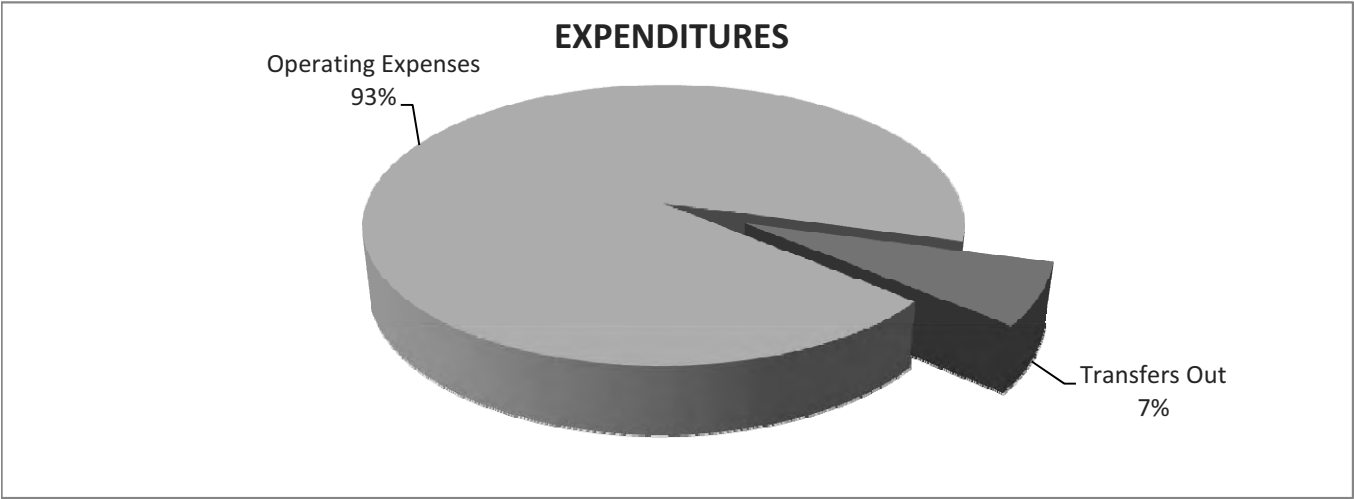
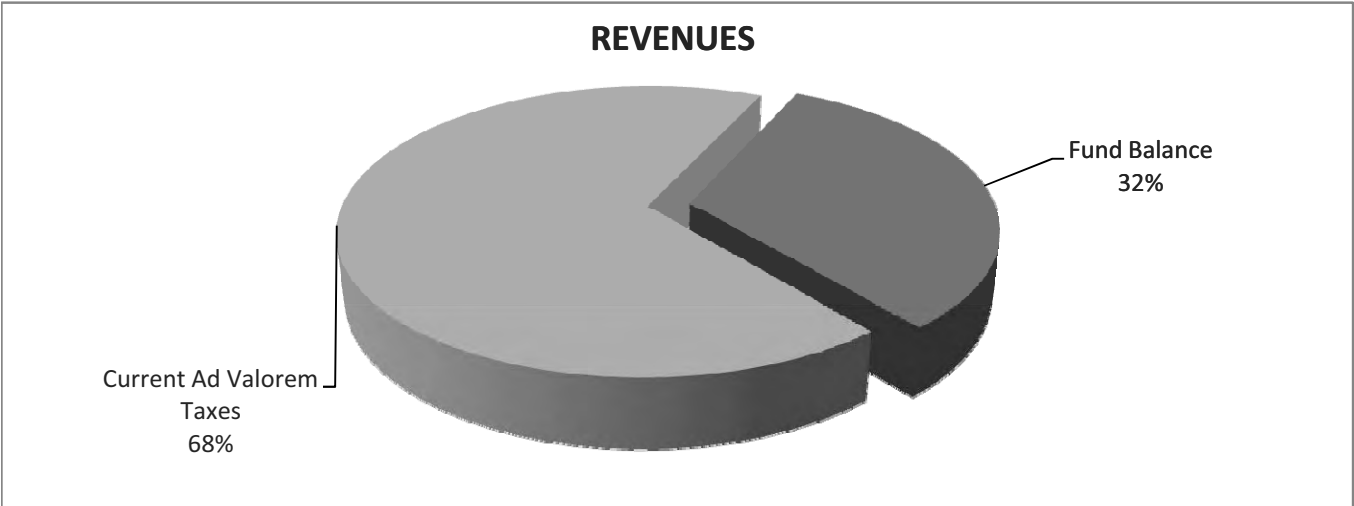
EAGLE BAY MSTU
Programs & Services:

Street Lighting

Mowing

Aquatic Weed
Control

Structure &
Ground Repair



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
EAGLE BAY**

COST CENTER SUMMARY - (9347):

TRENDS & ISSUES

The Eagle Bay MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds and fence maintenance located on tract Q4 located within the Eagle Bay subdivision.

REVENUES

This is the second year the MSTU has been funded and due to a reduction in the cost of providing mowing and aquatic weed control service the revenue anticipated to be collected is reduced.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	17,803	7,888	-9,915
Less 5% Statutory Reduction	0	0	-890	-394	496
Fund Balance	0	0	0	3,714	3,714
Total Revenues:	\$0	\$0	\$16,913	\$11,208	-\$5,705
<u>Expenditures</u>					
Operating Expenses	0	0	16,057	10,436	-5,621
Transfers Out	0	0	856	772	-84
Total Expenditures:	\$0	\$0	\$16,913	\$11,208	-\$5,705

FUND 152 - MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK TRAILS

HAMMOCK TRAILS MSTU
Programs & Services:

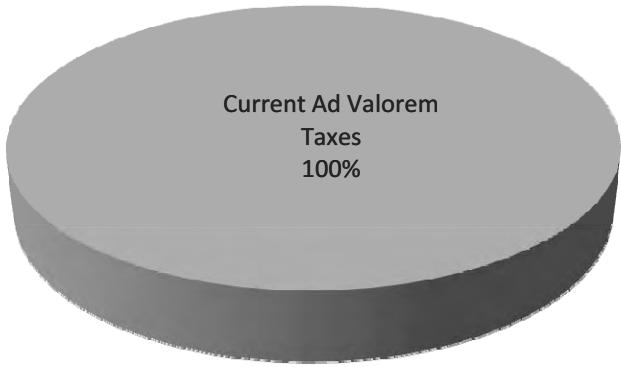
Street Lighting

Mowing

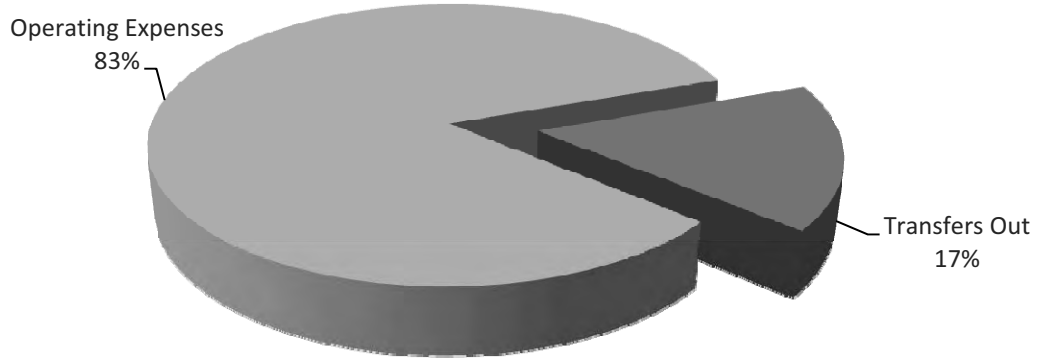
Aquatic Weed
Control

Structure &
Ground Repair

REVENUES



EXPENDITURES



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK TRAILS**

COST CENTER SUMMARY - (9352):

TRENDS & ISSUES

The Hammock Trails MSTU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Hammock Trails subdivision.

REVENUES

At the request of the residents of Hammock Trails, this was the first year this cost center has assessed a millage rate and provided service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	0	54,832	54,832
Less 5% Statutory Reduction	0	0	0	-2,742	-2,742
Total Revenues:	\$0	\$0	\$0	\$52,090	\$52,090
<u>Expenditures</u>					
Operating Expenses	0	0	0	43,493	43,493
Transfers Out	0	0	0	8,597	8,597
Total Expenditures:	\$0	\$0	\$0	\$52,090	\$52,090

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BRIGHTON LANDINGS**

COST CENTER SUMMARY - (9383):

TRENDS & ISSUES

The Brighton Landings MSTU was established for the purpose of funding the repair, maintenance and improvement of the storm water management ponds located within the Brighton Landings subdivision. In Fiscal Year 2011, the subdivision pond maintenance provided by this cost center has been combined with the Little Creek cost center and moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

For Fiscal Year 2011, no millage rate was assessed as the programs and services provided by this cost center have moved to Fund 128.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	18,667	0	-18,667
Less 5% Statutory Reduction	0	0	-933	0	933
Total Revenues:	\$0	\$0	\$17,734	\$0	-\$17,734
<u>Expenditures</u>					
Operating Expenses	0	0	16,383	0	-16,383
Transfers Out	0	0	1,351	0	-1,351
Total Expenditures:	\$0	\$0	\$17,734	\$0	-\$17,734

FUND 153 - MUNICIPAL SERVICE BENEFIT UNITS MSBU FUND

MSBU FUND
Programs & Services:

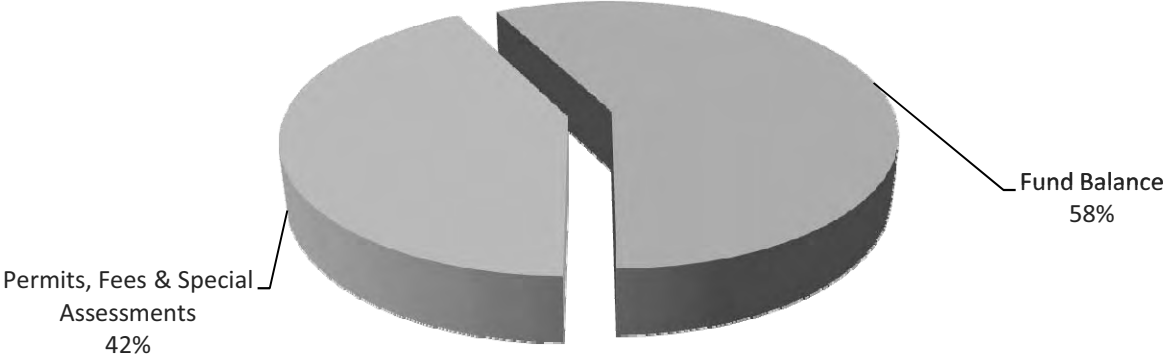
Street Lighting

Landscaping

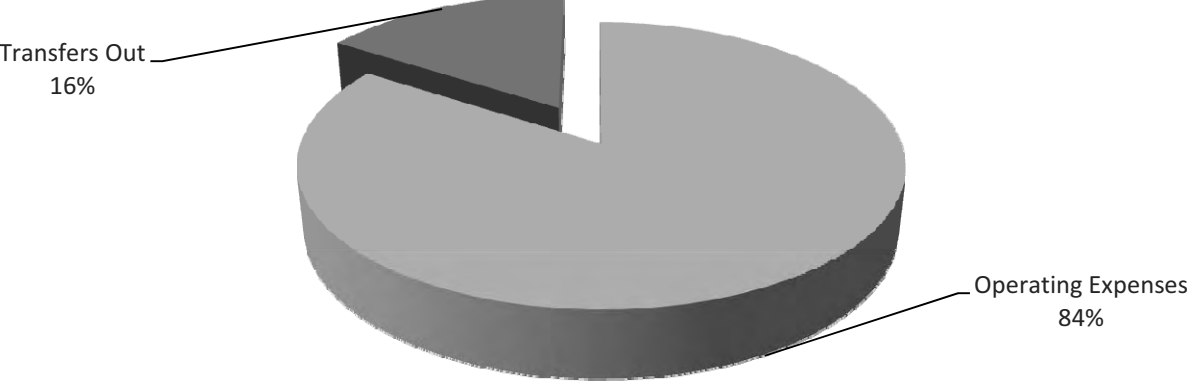
Stormwater

Maintenance of Potable Water

REVENUES



EXPENDITURES



FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND

FUND SUMMARY:

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non ad-valorem assessments to be imposed therein. Historically, all of the County's subdivision serving MSBUs have been accounted for in Fund 153, however, in FY11 all but six of them will now be established and accounted for in Funds 128 (Stormwater MSBU) and 129 (Streetlight MSBU) depending on the services provided. This change is a result of the enactment of the Local Improvement and Service Assessment Ordinance which created a more uniform method for the establishment of subdivision serving MSBUs. During FY11, staff will work on moving the remaining six MSBUs in Fund 153 under the new structure.

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, an assessment rate is levied against all properties receiving the benefit. The services provided are authorized by each specific MSBU's or subdivision's establishing ordinance or resolution, and the revenue collected is only spent within the specified area. The projected revenue for Fund 153 is decreasing in FY11 due to the conversion of MSBUs from Fund 153 to Funds 128 and 129.

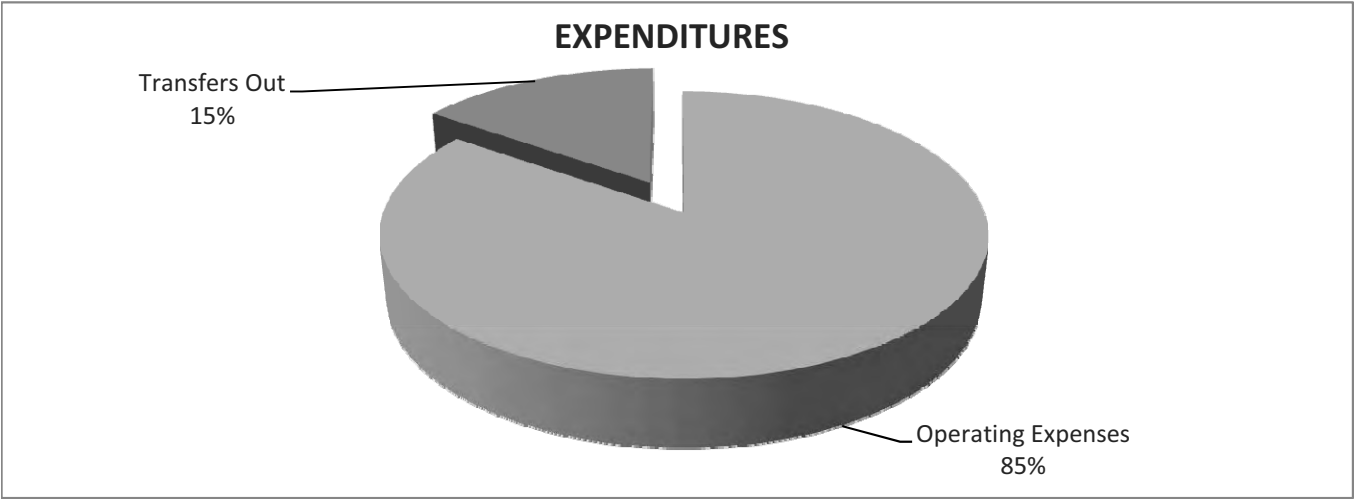
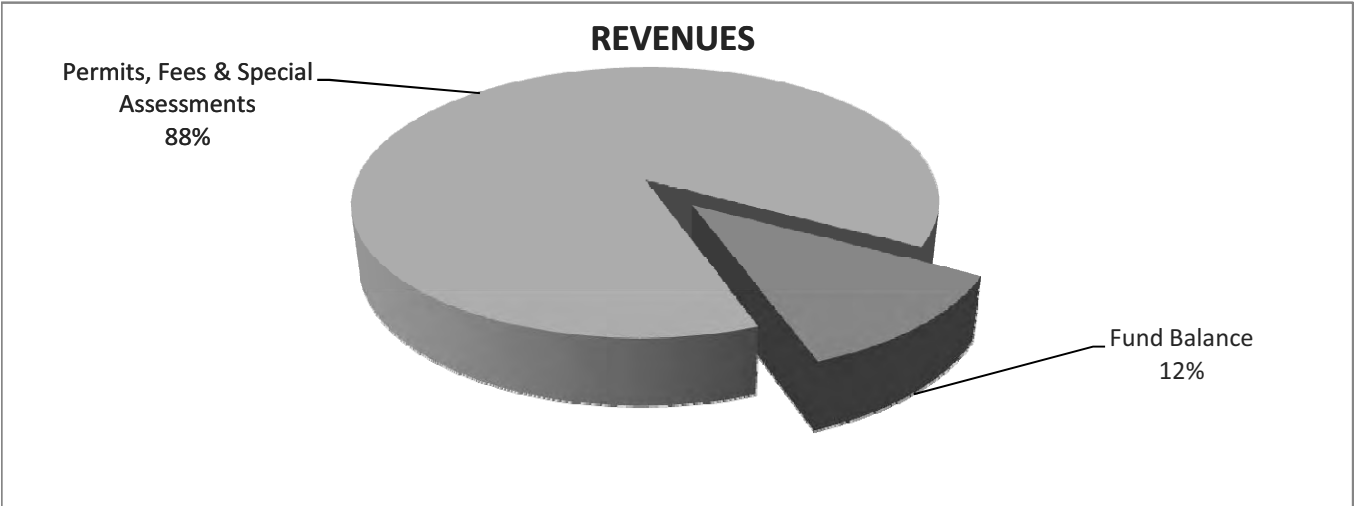
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	87,219	106,579	43,940	-62,639
Miscellaneous Revenues	95,384	6,676	0	0	0
Less 5% Statutory Reduction	0	0	-5,330	-2,196	3,134
Other Sources	0	1,076	0	0	0
Fund Balance	0	0	92,434	59,720	-32,714
Total Revenues:	\$95,384	\$94,971	\$193,683	\$101,464	-\$92,219
Expenditures					
Operating Expenses	62,188	63,823	128,138	85,367	-42,771
Debt Service	149	0	0	0	0
Transfers Out	15,400	17,153	48,264	16,097	-32,167
Reserves - Operating	0	0	17,281	0	-17,281
Total Expenditures:	\$77,737	\$80,976	\$193,683	\$101,464	-\$92,219

FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
CANE BRAKE MSBU

CANE BRAKE MSBU
Programs & Services:

Stormwater

Landscaping



**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
CANE BREAK MSBU**

COST CENTER SUMMARY - (9218):

TRENDS & ISSUES

The Cane Brake MSBU was established for the purpose of funding the maintenance of the storm water drainage systems and landscaping of common areas located within the Cane Brake subdivision.

REVENUES

For Fiscal Year 2011, additional revenue is anticipated to be collected due to increased cost of providing mowing services within the Cane Brake subdivision.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,337	8,280	9,050	770
Miscellaneous Revenues	5,262	70	0	0	0
Less 5% Statutory Reduction	0	0	-414	-452	-38
Other Sources	0	78	0	0	0
Fund Balance	0	0	1,871	1,200	-671
Total Revenues:	\$5,262	\$6,485	\$9,737	\$9,798	\$61
<u>Expenditures</u>					
Operating Expenses	5,174	5,228	5,770	8,298	2,528
Transfers Out	698	876	3,967	1,500	-2,467
Total Expenditures:	\$5,872	\$6,104	\$9,737	\$9,798	\$61

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
CJ'S LANDING MSBU**

COST CENTER SUMMARY - (9220):

TRENDS & ISSUES

The CJ's Landing MSBU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and landscaping of common areas located within the CJ's Landing subdivision. In FY11, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No assessment rate was imposed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,735	3,840	0	-3,840
Miscellaneous Revenues	1,784	20	0	0	0
Less 5% Statutory Reduction	0	0	-192	0	192
Other Sources	0	21	0	0	0
Fund Balance	0	0	726	0	-726
Total Revenues:	\$1,784	\$1,776	\$4,374	\$0	-\$4,374
<u>Expenditures</u>					
Operating Expenses	1,433	1,455	2,374	0	-2,374
Transfers Out	266	317	2,000	0	-2,000
Total Expenditures:	\$1,699	\$1,772	\$4,374	\$0	-\$4,374

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
MORNINGSIDE VILLAGE MSBU**

COST CENTER SUMMARY - (9223):

TRENDS & ISSUES

The Morningside Village MSBU was established for the purpose of funding the maintenance of the storm water drainage systems located within the Morningside Village subdivision. In FY11, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

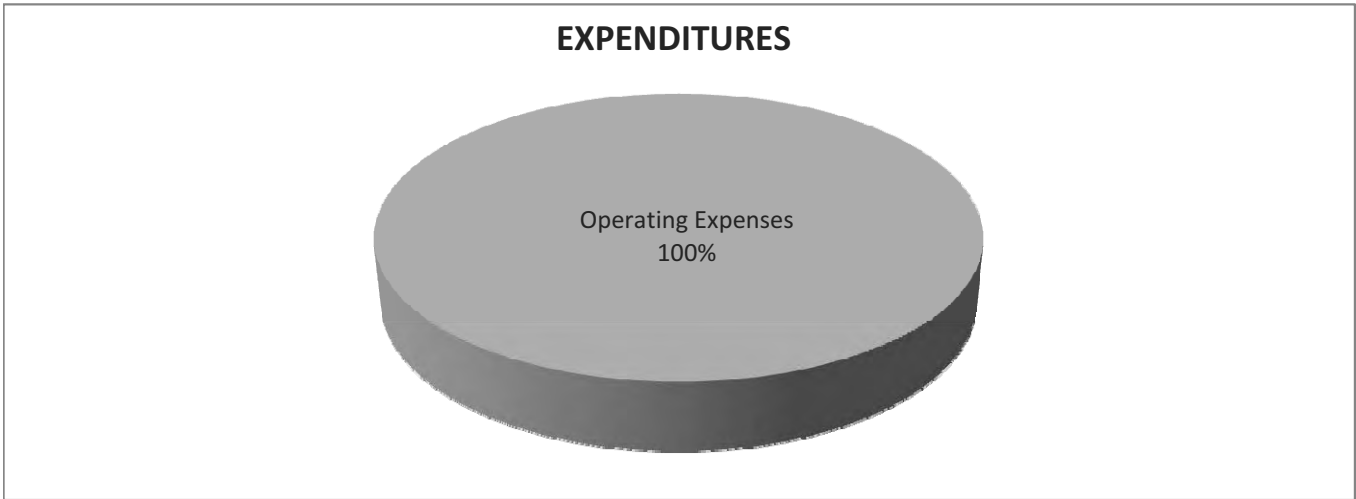
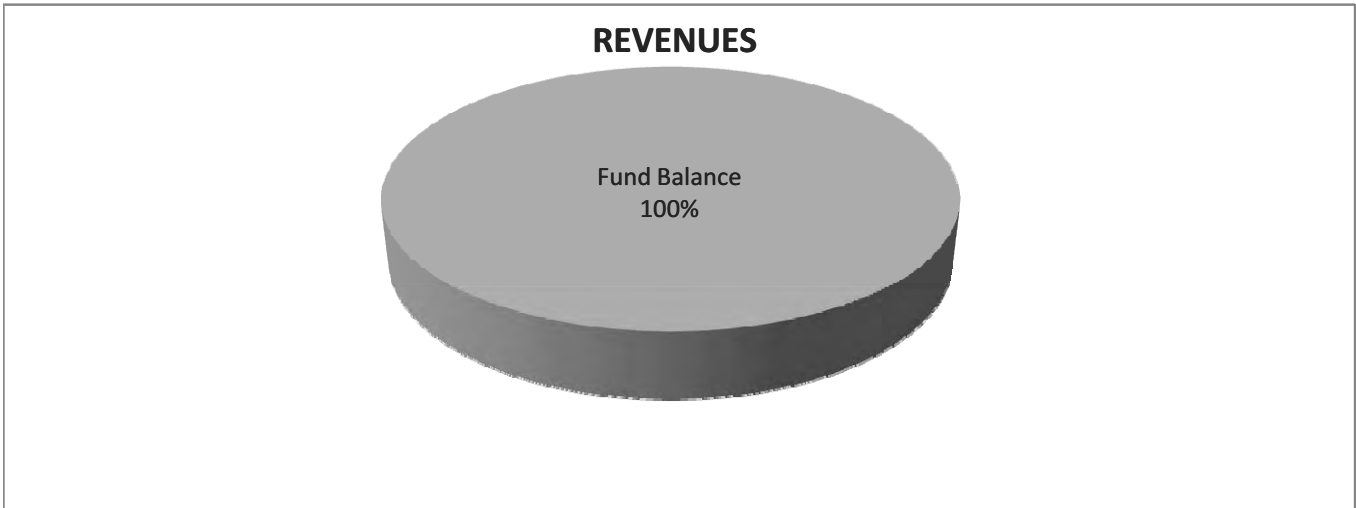
No assessment rate was imposed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	13,318	13,160	0	-13,160
Miscellaneous Revenues	13,519	372	0	0	0
Less 5% Statutory Reduction	0	0	-658	0	658
Other Sources	0	165	0	0	0
Fund Balance	0	0	22,030	0	-22,030
Total Revenues:	\$13,519	\$13,855	\$34,532	\$0	-\$34,532
<u>Expenditures</u>					
Operating Expenses	5,242	4,964	22,159	0	-22,159
Transfers Out	1,754	2,065	5,868	0	-5,868
Reserves - Operating	0	0	6,505	0	-6,505
Total Expenditures:	\$6,996	\$7,029	\$34,532	\$0	-\$34,532

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
MARINA CLUB ESTATES MSBU**

MARINA CLUB ESTATES MSBU
Programs & Services:

Maintenance of
Potable Water



**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
MARINA CLUB ESTATES MSBU**

COST CENTER SUMMARY - (9235):

TRENDS & ISSUES

The Marina Club Estates MSBU was established for the purpose of funding the provision, maintenance and operation of potable water within the Marina Club Estates and Sunny Lakes Estates subdivisions.

REVENUES

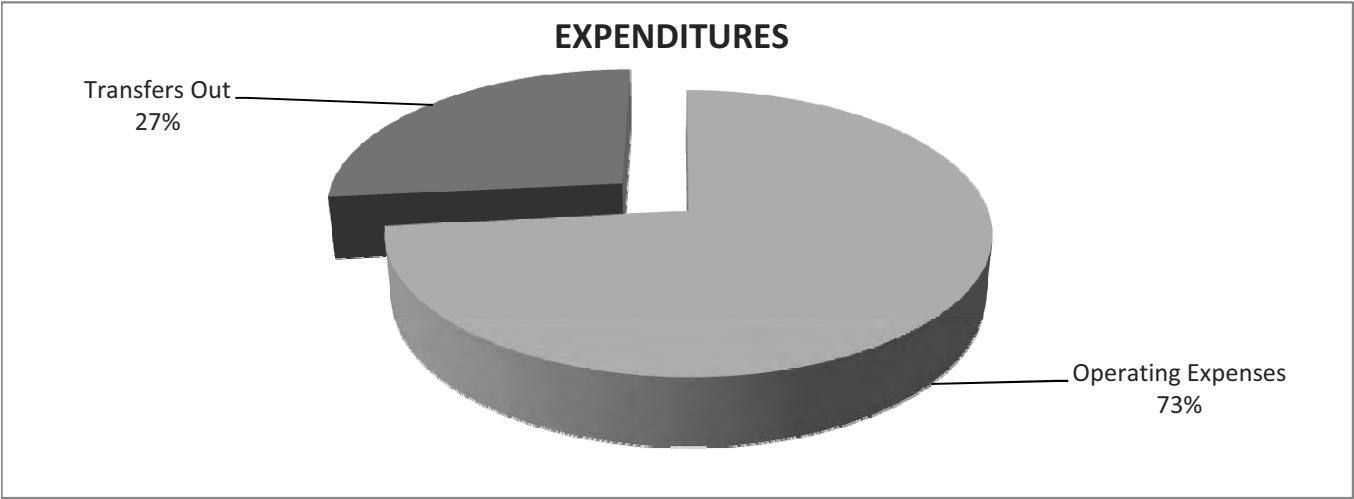
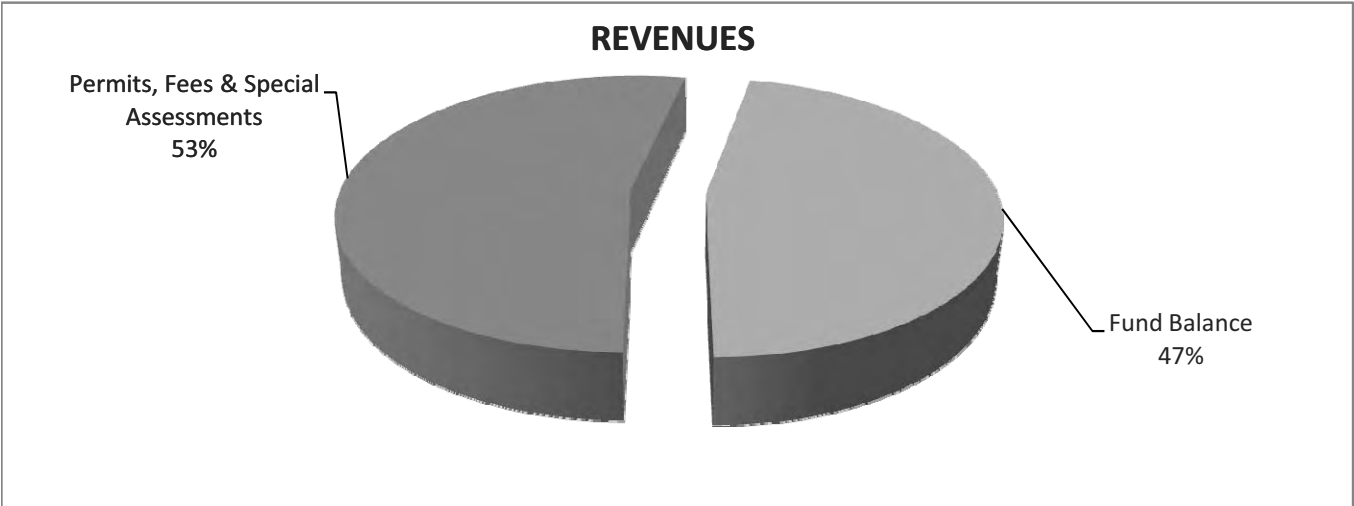
For Fiscal Year 2011, no assessment was imposed as this MSBU does not actively provide service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	7,335	5,398	0	0	0
Fund Balance	0	0	31,960	33,110	1,150
Total Revenues:	\$7,335	\$5,398	\$31,960	\$33,110	\$1,150
<u>Expenditures</u>					
Operating Expenses	0	90	22,614	33,110	10,496
Transfers Out	3,227	2,933	6	0	-6
Reserves - Operating	0	0	9,340	0	-9,340
Total Expenditures:	\$3,227	\$3,023	\$31,960	\$33,110	\$1,150

FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
PINE GROVE PARK MSBU

PINE GROVE PARK MSBU
Programs & Services:

Street Lighting



**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
PINE GROVE PARK MSBU**

COST CENTER SUMMARY - (9242):

TRENDS & ISSUES

The Pine Grove Park MSBU was established for the purpose of funding the maintenance of street lighting located within the Pine Grove Park subdivision.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected in the cost center is lower due to the Fund Balance which will be used to assist in funding the cost of services provided.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	7,301	10,879	8,000	-2,879
Miscellaneous Revenues	6,213	55	0	0	0
Less 5% Statutory Reduction	0	0	-544	-400	144
Other Sources	0	89	0	0	0
Fund Balance	0	0	11	7,043	7,032
Total Revenues:	\$6,213	\$7,445	\$10,346	\$14,643	\$4,297
<u>Expenditures</u>					
Operating Expenses	5,371	5,615	6,218	10,755	4,537
Debt Service	46	0	0	0	0
Transfers Out	743	902	4,128	3,888	-240
Total Expenditures:	\$6,160	\$6,517	\$10,346	\$14,643	\$4,297

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

TRENDS & ISSUES

The Hilliard Place MSBU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems located within the Hilliard Place subdivision. In FY11, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

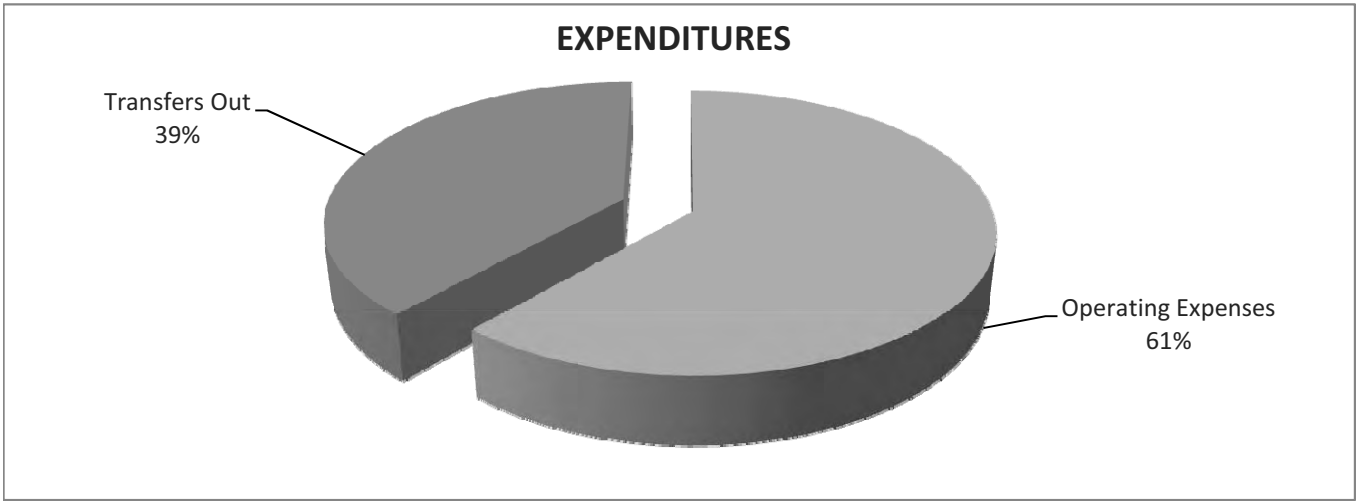
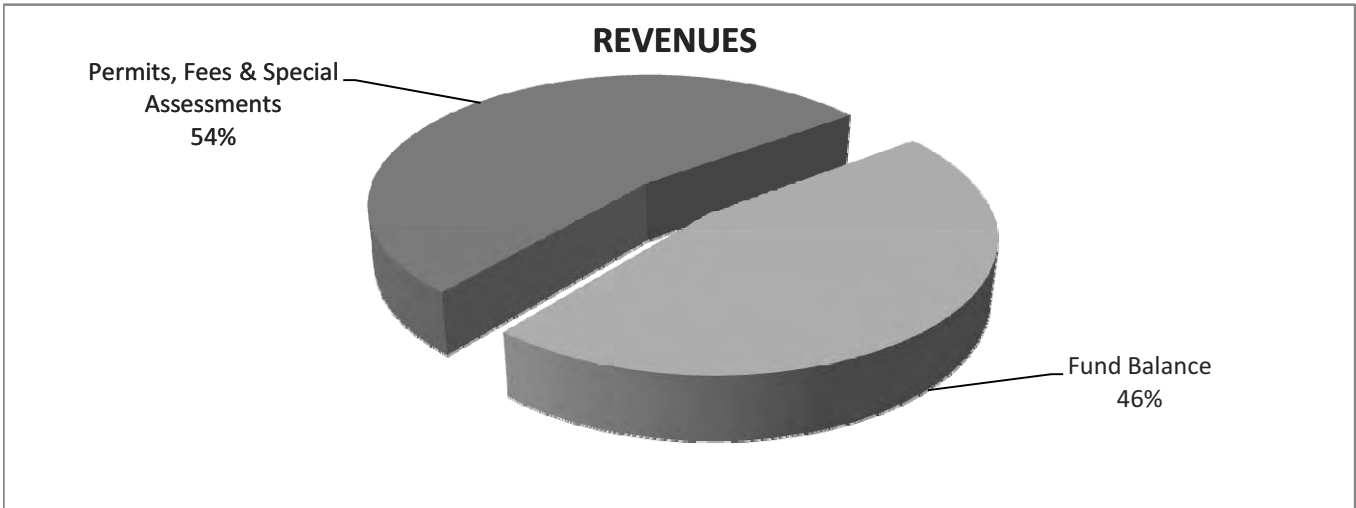
No assessment rate was imposed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,614	2,565	0	-2,565
Miscellaneous Revenues	2,668	-45	0	0	0
Less 5% Statutory Reduction	0	0	-128	0	128
Other Sources	0	32	0	0	0
Fund Balance	0	0	2,271	0	-2,271
Total Revenues:	\$2,668	\$2,601	\$4,708	\$0	-\$4,708
<u>Expenditures</u>					
Operating Expenses	1,935	1,966	3,125	0	-3,125
Transfers Out	512	632	1,583	0	-1,583
Total Expenditures:	\$2,447	\$2,598	\$4,708	\$0	-\$4,708

FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
TOPS TERRACE MSBU

TOPS TERRACE MSBU
Programs & Services:

Street Lighting



**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
TOPS TERRACE MSBU**

COST CENTER SUMMARY - (9244):

TRENDS & ISSUES

The Tops Terrace MSBU was established for the purpose of funding the maintenance of street lighting within the Tops Terrace subdivision.

REVENUES

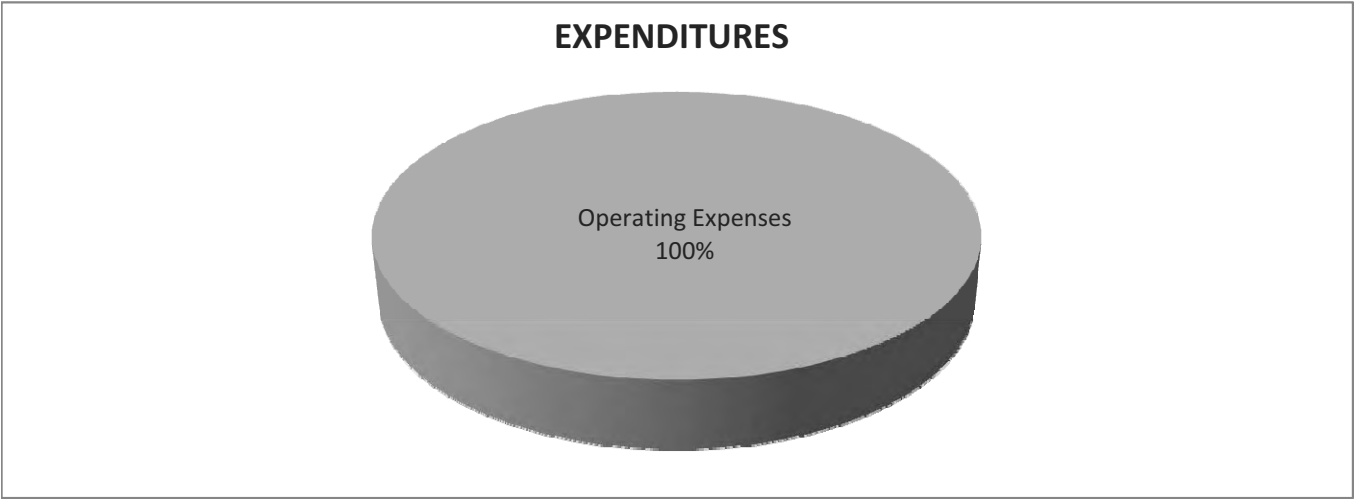
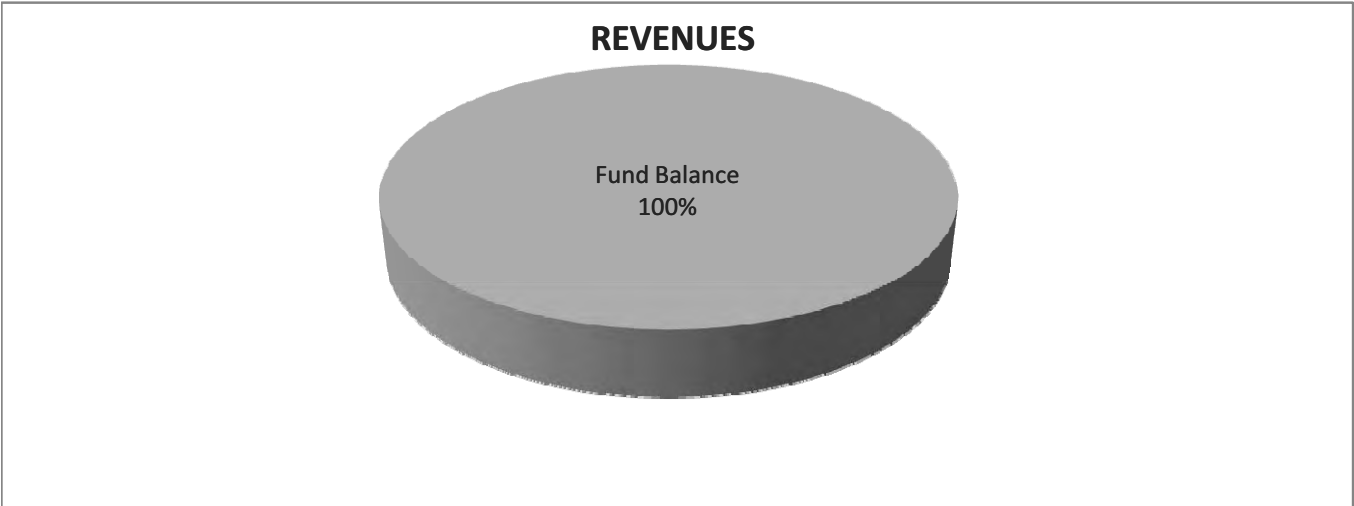
For Fiscal Year 2011, the revenue anticipated to be collected remains the same as the previous fiscal year as costs are not anticipated to increase significantly. Also, for Fiscal Year 2011 this cost center has a newly established Fund Balance.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,575	1,890	1,890	0
Miscellaneous Revenues	1,575	-8	0	0	0
Less 5% Statutory Reduction	0	0	-95	-94	1
Other Sources	0	19	0	0	0
Fund Balance	0	0	0	1,625	1,625
Total Revenues:	\$1,575	\$1,586	\$1,795	\$3,421	\$1,626
<u>Expenditures</u>					
Operating Expenses	1,171	1,216	1,249	2,101	852
Debt Service	42	0	0	0	0
Transfers Out	174	235	546	1,320	774
Total Expenditures:	\$1,387	\$1,451	\$1,795	\$3,421	\$1,626

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
KANUGA VILLAGE MSBU**

KANUGA VILLAGE MSBU
Programs & Services:

Street Lighting



**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
KANUGA VILLAGE MSBU**

COST CENTER SUMMARY - (9245):

TRENDS & ISSUES

The Kanuga Village MSBU was established for the purpose of funding the maintenance of street lighting within the Kanuga Village subdivision. This MSBU is inactive as it has been annexed into the City of St. Cloud.

REVENUES

For Fiscal Year 2011, no assessment rate was imposed as this MSBU has been annexed to the City of St. Cloud.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	430	84	0	0	0
Fund Balance	0	0	2,042	5,079	3,037
Total Revenues:	\$430	\$84	\$2,042	\$5,079	\$3,037
<u>Expenditures</u>					
Operating Expenses	41	0	1,938	5,079	3,141
Transfers Out	0	0	104	0	-104
Total Expenditures:	\$41	\$0	\$2,042	\$5,079	\$3,037

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
EAGLE TRACE MSBU**

COST CENTER SUMMARY - (9247):

TRENDS & ISSUES

The Eagle Trace MSBU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and fire hydrants within the Eagle Trace subdivision. In FY11, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No assessment rate was imposed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,437	5,750	0	-5,750
Miscellaneous Revenues	6,440	92	0	0	0
Less 5% Statutory Reduction	0	0	-288	0	288
Other Sources	0	55	0	0	0
Fund Balance	0	0	3,992	0	-3,992
Total Revenues:	\$6,440	\$4,584	\$9,454	\$0	-\$9,454
<u>Expenditures</u>					
Operating Expenses	5,218	3,569	6,254	0	-6,254
Transfers Out	883	916	3,200	0	-3,200
Total Expenditures:	\$6,101	\$4,485	\$9,454	\$0	-\$9,454

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

TRENDS & ISSUES

The Adriane Park MSBU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Adriane Park subdivision. In FY11, the services provided by this cost center have been split between Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

REVENUES

No assessment rate was imposed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	8,912	10,175	0	-10,175
Miscellaneous Revenues	8,207	21	0	0	0
Less 5% Statutory Reduction	0	0	-509	0	509
Other Sources	0	110	0	0	0
Fund Balance	0	0	168	0	-168
Total Revenues:	\$8,207	\$9,043	\$9,834	\$0	-\$9,834
<u>Expenditures</u>					
Operating Expenses	7,575	7,748	8,287	0	-8,287
Transfers Out	1,029	1,223	1,547	0	-1,547
Total Expenditures:	\$8,604	\$8,971	\$9,834	\$0	-\$9,834

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
SYLVAN LAKE MSBU**

COST CENTER SUMMARY - (9270):

TRENDS & ISSUES

The Sylvan Lake MSBU was established for the purpose of funding the maintenance of street lighting and storm water drainage systems within the Sylvan Lake Estates subdivision. In FY11, the services provided by this cost center have been moved to Fund 128 (Subdivision Pond MSBU).

REVENUES

No assessment rate was imposed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 128 (Subdivision Pond MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,330	5,160	0	-5,160
Miscellaneous Revenues	1,389	31	0	0	0
Less 5% Statutory Reduction	0	0	-258	0	258
Other Sources	0	16	0	0	0
Fund Balance	0	0	1,757	0	-1,757
Total Revenues:	\$1,389	\$1,377	\$6,659	\$0	-\$6,659
<u>Expenditures</u>					
Operating Expenses	527	940	5,646	0	-5,646
Transfers Out	246	251	1,013	0	-1,013
Total Expenditures:	\$773	\$1,191	\$6,659	\$0	-\$6,659

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
EMERALD LAKE COLONY MSBU**

COST CENTER SUMMARY - (9272):

TRENDS & ISSUES

The Emerald Lake MSBU was established for the purpose of funding the provision, operation and maintenance of potable and fire safety water within the Emerald Lake subdivision.

REVENUES

For Fiscal Year 2011, no assessment was imposed as this MSBU no longer provides services.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Fund Balance	0	0	-5,464	0	5,464
Total Revenues:	\$0	\$0	-\$5,464	\$0	\$5,464
<u>Expenditures</u>					
Reserves - Operating	0	0	-5,464	0	5,464
Total Expenditures:	\$0	\$0	-\$5,464	\$0	\$5,464

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FANNIE BASS**

COST CENTER SUMMARY - (9288):

TRENDS & ISSUES

The Fanny Bass MSBU was established for the purpose of funding the maintenance of Fanny Bass Lane.

REVENUES

For Fiscal Year 2011, no revenue is anticipated to be collected as this cost center does not provide any service.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	0	123	0	0	0
Fund Balance	0	0	2,900	0	-2,900
Total Revenues:	\$0	\$123	\$2,900	\$0	-\$2,900
<u>Expenditures</u>					
Reserves - Operating	0	0	2,900	0	-2,900
Total Expenditures:	\$0	\$0	\$2,900	\$0	-\$2,900

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
LANDINGS@LAKE RUNNYMEADE MSBU**

COST CENTER SUMMARY - (9295):

TRENDS & ISSUES

The Landings at Lake Runnymede MSBU was established for the purpose of funding the maintenance of street lighting within the Landings at Lake Runnymede subdivision. In FY11, the services provided by this cost center have been moved to Fund 129 (Street Lighting MSBU).

REVENUES

No assessment rate was imposed in this cost center because for Fiscal Year 2011 this cost center has been moved to Fund 129 (Street Lighting MSBU).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,777	2,700	0	-2,700
Miscellaneous Revenues	1,956	41	0	0	0
Less 5% Statutory Reduction	0	0	-135	0	135
Other Sources	0	22	0	0	0
Fund Balance	0	0	1,967	0	-1,967
Total Revenues:	\$1,956	\$1,840	\$4,532	\$0	-\$4,532
<u>Expenditures</u>					
Operating Expenses	1,536	1,564	3,078	0	-3,078
Transfers Out	389	426	1,454	0	-1,454
Total Expenditures:	\$1,925	\$1,990	\$4,532	\$0	-\$4,532

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
KALIGA DR MSBU**

COST CENTER SUMMARY - (9298):

TRENDS & ISSUES

The Kaliga Drive MSBU was established for the purpose of funding the maintenance of street lighting within the Kaliga Drive subdivision. In FY11, the services provided by this cost center have been moved to Fund 129 (Street Lighting MSBU).

REVENUES

No assessment rate was imposed in this cost center because for Fiscal Year 2011 this cost center has been moved Fund 129 (Street Lighting MSBU).

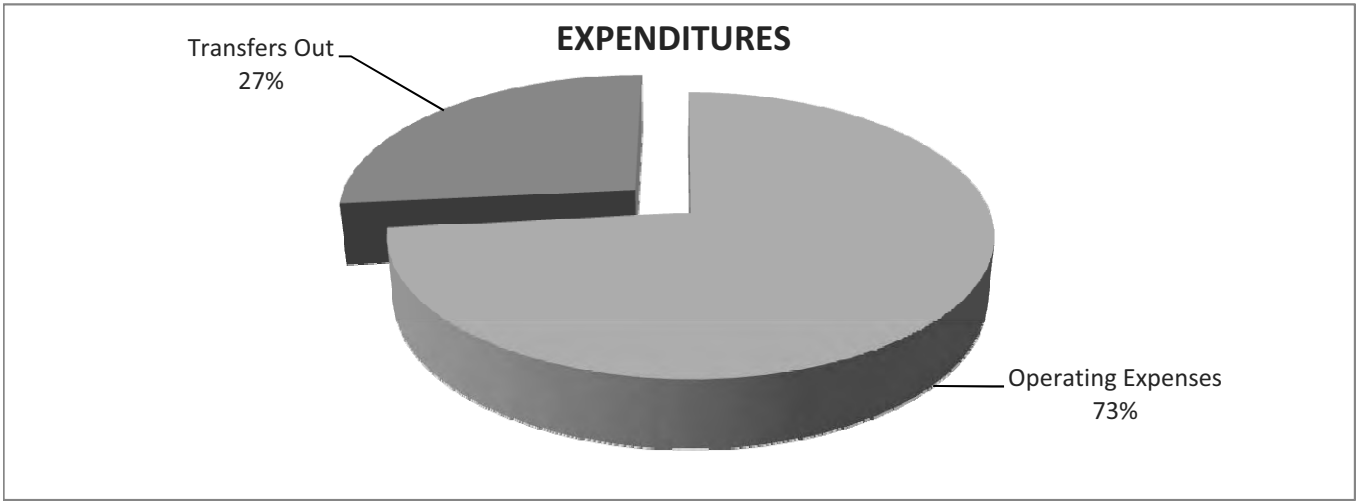
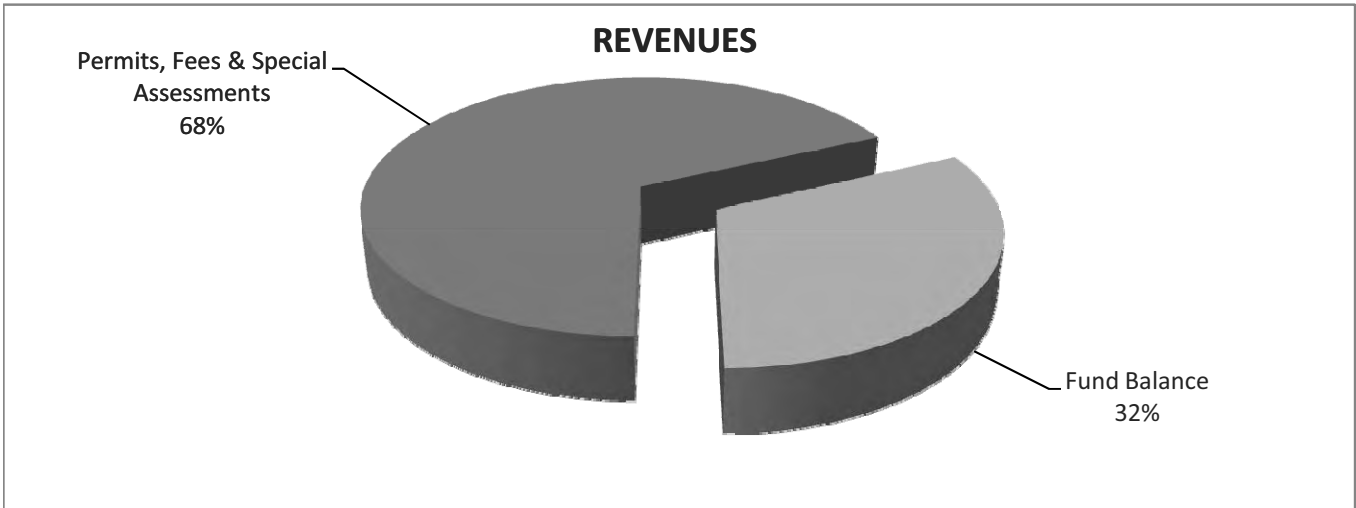
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,908	3,120	0	-3,120
Miscellaneous Revenues	2,458	234	0	0	0
Less 5% Statutory Reduction	0	0	-156	0	156
Other Sources	0	24	0	0	0
Fund Balance	0	0	4,500	0	-4,500
Total Revenues:	\$2,458	\$2,166	\$7,464	\$0	-\$7,464
<u>Expenditures</u>					
Operating Expenses	1,742	1,813	4,838	0	-4,838
Transfers Out	749	834	2,626	0	-2,626
Total Expenditures:	\$2,491	\$2,647	\$7,464	\$0	-\$7,464

FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FOUNTAINS@EMERALD LAKES MSBU

FOUNTAINS@EMERALD LAKES MSBU
Programs & Services:

Street Lighting

Stormwater



**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FOUNTAINS@EMERALD LAKES MSBU**

COST CENTER SUMMARY - (9299):

TRENDS & ISSUES

The Fountains at Emerald Lakes MSBU was established for the purpose of funding the maintenance of street lighting, storm water drainage systems and common areas within the Fountains at Emerald Lakes subdivision.

REVENUES

For Fiscal Year 2011, the revenue anticipated to be collected is lower due to a decrease in cost of providing mowing and aquatic weed control services with in the Fountains at Emerald Lakes subdivision.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	35,975	39,060	25,000	-14,060
Miscellaneous Revenues	36,148	188	0	0	0
Less 5% Statutory Reduction	0	0	-1,953	-1,250	703
Other Sources	0	445	0	0	0
Fund Balance	0	0	21,703	11,663	-10,040
Total Revenues:	\$36,148	\$36,608	\$58,810	\$35,413	-\$23,397
<u>Expenditures</u>					
Operating Expenses	25,223	27,655	34,588	26,024	-8,564
Debt Service	61	0	0	0	0
Transfers Out	4,730	5,543	20,222	9,389	-10,833
Reserves - Operating	0	0	4,000	0	-4,000
Total Expenditures:	\$30,014	\$33,198	\$58,810	\$35,413	-\$23,397

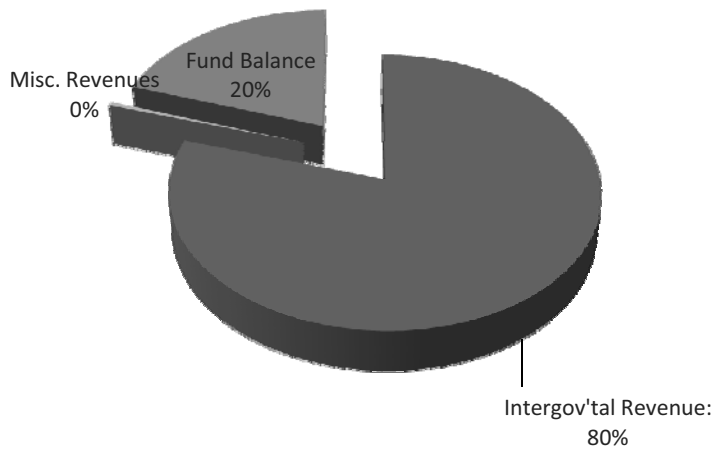
FUND 154 - CONSTITUTIONAL GAS TAX FUND

TRANSPORTATION

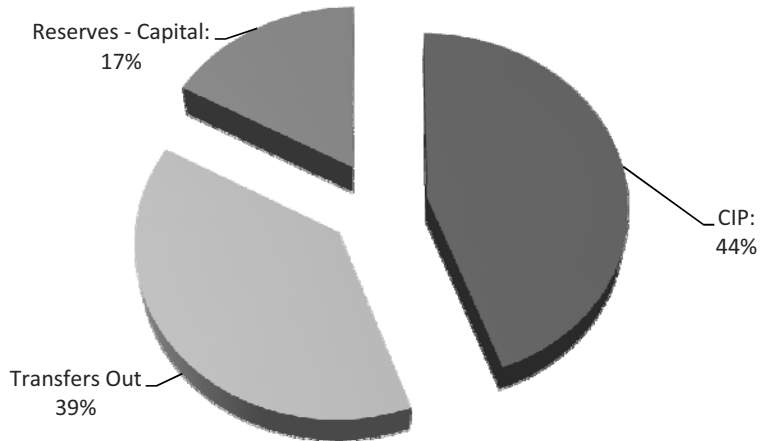
Programs & Services:

Capital related projects

REVENUES



EXPENDITURES



FUND 154-CONSTITUTIONAL GAS TAX FUND

FUND SUMMARY:

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals and miscellaneous road maintenance. For FY11, the fund's adopted budget is \$4,224,554 and reflects a decrease of 40.9% from the FY10 Adopted Budget. The decrease is due to a reduction in balance forward and the elimination of the General Fund transfer to subsidize capital expenses. The operating budget reflects a reduction of \$2 million from the FY10 Adopted Budget as the funding for road resurfacing is not accounted for under capital. As a result, the capital budget reflects an increase to account for road resurfacing costs and the pavement management system project. The fund also has other obligations that include the debt service payment for Osceola Parkway and a transfer to the Transportation Trust Fund (fund 102) to pay for a portion of Public Works participation in managing projects paid through this fund. This fund includes a reserve for capital for future projects.

REVENUES

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY 2011, the revenues collected from this tax are projected to decrease. Last year, the General Fund transferred \$ 2 million to pay for road resurfacing and repairs. For FY 2011, this transfer has been eliminated given the revenue situation in the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Intergovernmental Revenue	3,647,415	3,492,913	3,526,348	3,509,249	-17,099
Miscellaneous Revenues	311,488	25,251	10,000	19,320	9,320
Less 5% Statutory Reduction	0	0	-176,817	-176,428	389
Transfers In	1,181,702	0	2,000,000	0	-2,000,000
Fund Balance	0	0	1,800,000	872,413	-927,587
Total Revenues:	\$5,140,605	\$3,518,164	\$7,159,531	\$4,224,554	-\$2,934,977
<u>Expenditures</u>					
Operating Expenses	1,360,670	1,383,086	2,014,096	0	-2,014,096
Capital Outlay	918,873	287,422	750,000	1,876,260	1,126,260
Transfers Out	1,644,341	1,644,341	1,634,898	1,630,175	-4,723
Reserves - Capital	0	0	2,760,537	718,119	-2,042,418
Total Expenditures:	\$3,923,884	\$3,314,849	\$7,159,531	\$4,224,554	-\$2,934,977

FUND 155 - W192 REDEVELOPMENT

W192 REDEVELOPMENT

Programs & Services:

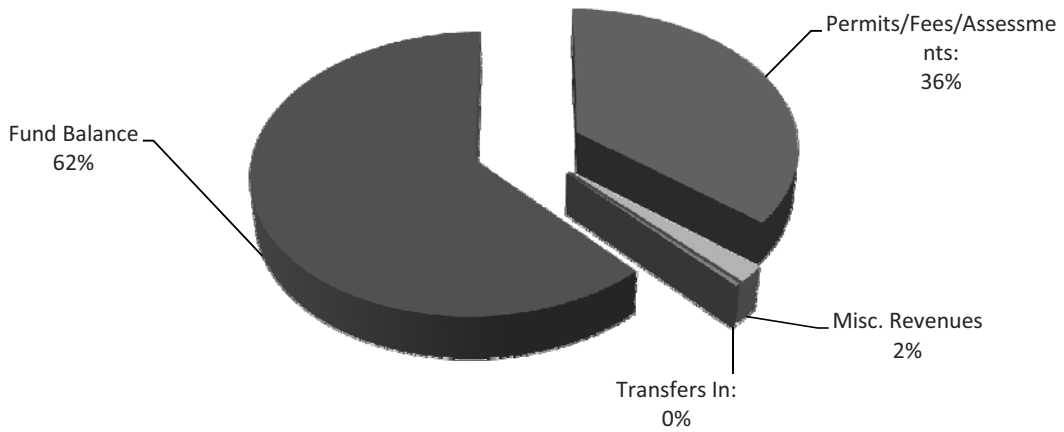
Roadway &
Median
Maintenance

Street Light
Replacement

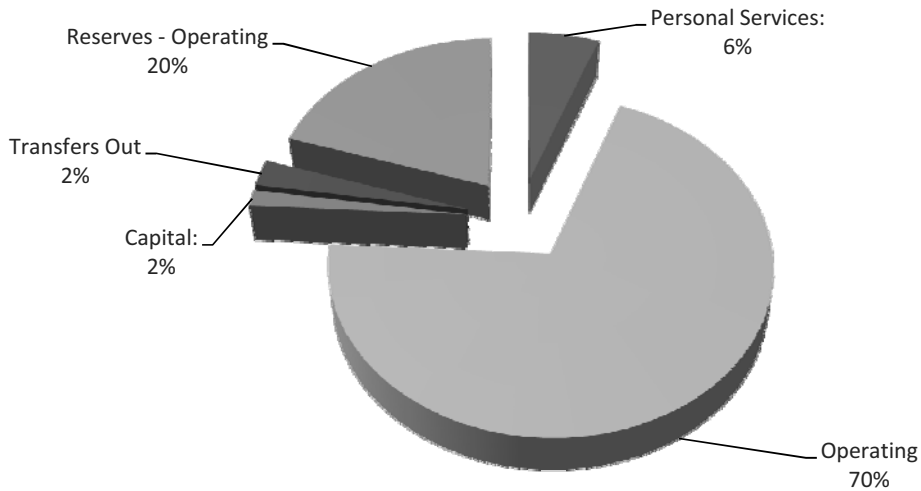
Promotional
Activities

Roadway
Utilities

REVENUES



EXPENDITURES



FUND 155-WEST 192 MSBU PHASE I

FUND SUMMARY:

TRENDS & ISSUES

The West 192 Maintenance Fund was created to record maintenance and improvement costs incurred along the West 192 tourist corridor. The FY 2011 budget reflects an increase in personal services due to the reallocation of 0.2 FTE to be paid out of this cost center. For the operating budget, there is an increase in the adopted budget due the projected cost increase in utility services as well as in Repair and Maintenance for the costs associated with refurbishing and repairing roads. This cost center supports 3.7FTE's and it includes the implementation of an 80 hour furlough.

REVENUES

Revenues are collected through special assessments levied on properties within the West 192 Redevelopment.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,045,549	2,663,422	2,315,789	-347,633
Intergovernmental Revenue	38,175	0	0	0	0
Miscellaneous Revenues	3,232,249	290,530	124,298	124,298	0
Less 5% Statutory Reduction	0	0	-139,386	-122,004	17,382
Other Sources	0	50,042	0	0	0
Transfers In	1,361,263	554,857	0	21,936	21,936
Fund Balance	0	0	4,194,101	4,008,900	-185,201
Total Revenues:	\$4,631,687	\$4,940,978	\$6,842,435	\$6,348,919	-\$493,516
<u>Expenditures</u>					
Personal Services	205,216	215,312	211,027	217,695	6,668
Operating Expenses	1,860,833	2,097,999	2,223,894	2,695,367	471,473
Capital Outlay	0	125,000	60,000	60,000	0
Transfers Out	737,707	61,081	107,899	97,453	-10,446
Reserves - Operating	0	0	1,844,615	769,616	-1,074,999
Reserves - Restricted	0	0	2,395,000	2,508,788	113,788
Total Expenditures:	\$2,803,756	\$2,499,392	\$6,842,435	\$6,348,919	-\$493,516

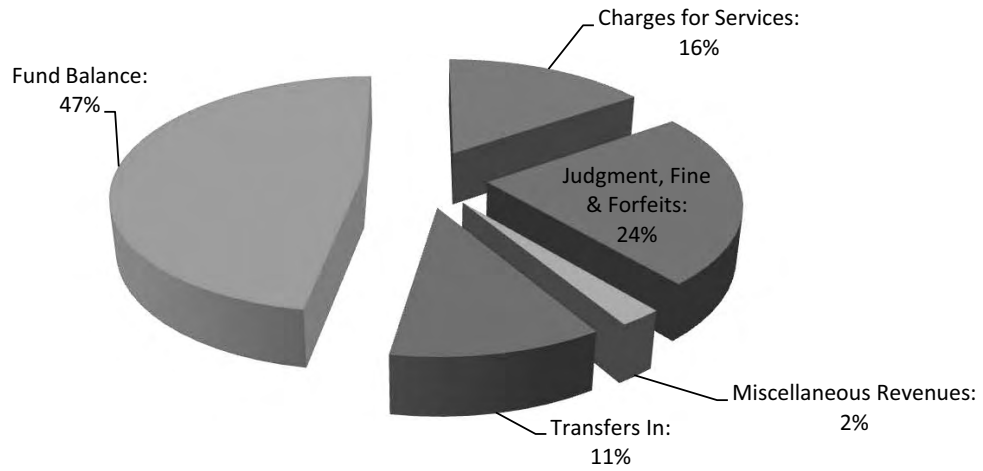
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	4.00	3.50	3.50	3.70	0.20
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	3.50	3.50	3.70	0.20

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATION FUND
INTERGOVERNMENTAL RADIO COMMUNICATION

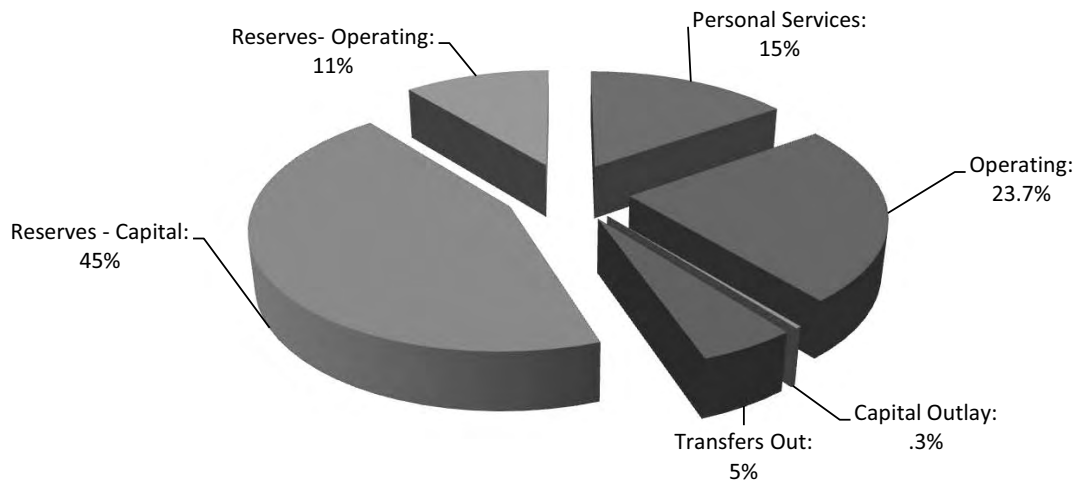
INTERGOVERNMENTAL RADIO COMMUNICATION
Programs & Services:

Maintains the
800MHz Radio
System

REVENUE



EXPENDITURES



FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATION FUND
INTERGOVERNMENTAL RADIO COMMUNICATION

MISSION STATEMENT:

The Communication Department's mission is to maintain the 800MHz radio system that encompasses nine tower sites and twenty trunking channels as well as all console equipment at three Emergency Communications Centers within the county and all subscriber units on the 800 MHz system.

FY11 Goals & Objectives:

The largest goal for FY2011 is to continue planning for the 800MHz system upgrade to a P25 overlay platform and the upgrade of all affected subscriber units, as well as to complete the punch-out list for the Rebanding Project.

Goal 1 - Upgrade to P25 platform - a digital platform

Objectives:

1. Procure engineering for the overlay, (approx. 10 of the 20 channels to digital) --- in progress.
2. Identify number and styles of units affected divided into agencies ---in progress .
3. Funding; including buy-in and cooperation from both municipalities.

Goal 2 - Completion of Rebanding project

Objectives:

1. Punch-out work for completion of the project

FY10 Goals & Objectives:

The rebanding contract was brought to fruition, and the work is 95% complete, looking to be 100% complete in FY2011. The P25 Project is moving from a concept in FY2011 closer to reality in FY2011.

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES

Intergovernmental Radio supports the 800 Mhz radio system which is used by both Cities and County for public safety and supporting agency communications. The debt service payment for a commercial paper loan to fund the 800 Mhz radio system was paid off in March 2010. The number of FTEs is increasing in FY11 by .3FTE as the result of partially allocating 3 positions from the Countywide Fire Fund into this fund due to the County's reorganization.

REVENUES

Funding for Intergovernmental Radio is received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. This revenue was formerly recorded under Charges for Services but moved to Judgment, Fines & Forfeits during FY10. Other revenues are received through interlocal agreements with other entities who benefit from the use of the County's 800 Mhz radio system.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Charges For Services	1,148,203	464,927	1,050,344	352,995	-697,349
Judgment, Fines & Forfeits	0	575,171	0	538,568	538,568
Miscellaneous Revenues	59,057	57,497	57,831	53,877	-3,954
Less 5% Statutory Reduction	0	0	-55,409	-47,272	8,137
Transfers In	231,271	110,071	257,404	259,979	2,575
Fund Balance	0	0	1,108,220	1,085,151	-23,069
Total Revenues:	\$1,438,531	\$1,207,666	\$2,418,390	\$2,243,298	-\$175,092
Expenditures					
Personal Services	290,589	312,800	308,199	342,720	34,521
Operating Expenses	482,108	487,200	566,911	535,434	-31,477
Capital Outlay	4,655	73,150	15,000	6,600	-8,400
Debt Service	117,679	113,321	111,650	0	-111,650
Grants and Aids	6,939	0	0	0	0
Transfers Out	40,953	40,953	56,274	116,801	60,527
Reserves - Capital	0	0	941,639	995,512	53,873
Reserves - Operating	0	0	418,717	246,231	-172,486
Total Expenditures:	\$942,923	\$1,027,424	\$2,418,390	\$2,243,298	-\$175,092

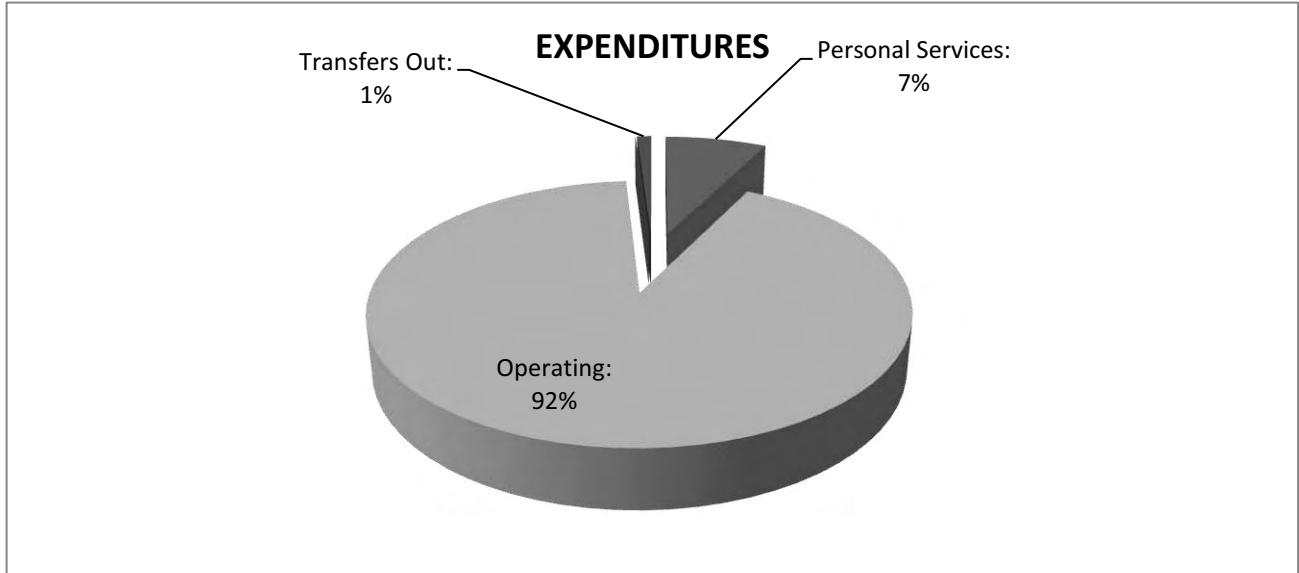
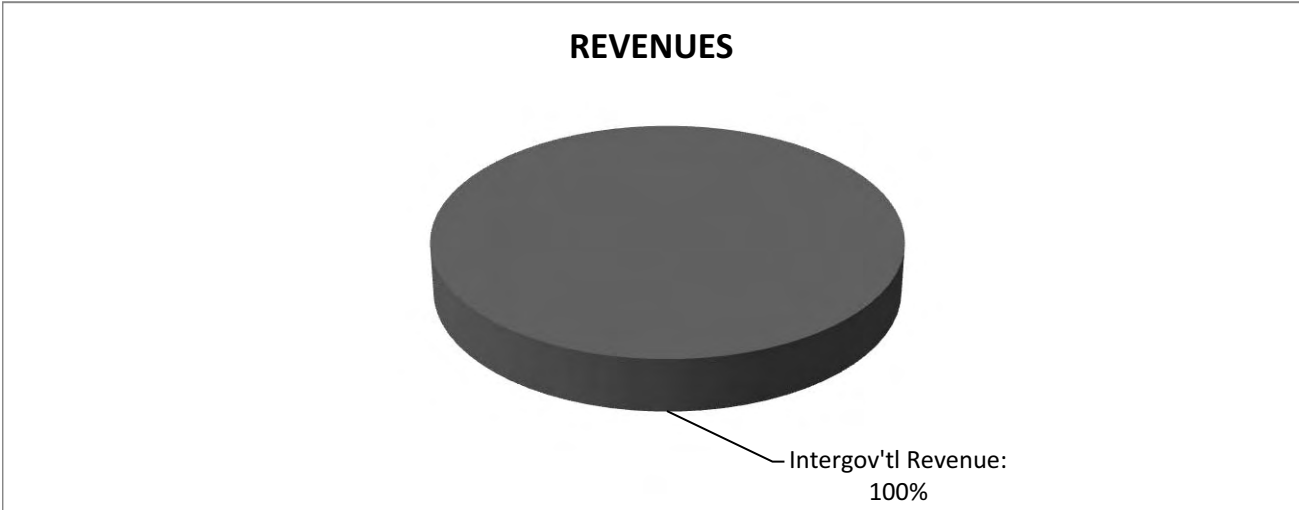
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	4.00	4.00	4.00	4.30	0.30
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	4.00	4.00	4.30	0.30

FUND 168 - SECTION 8 FUND
SECTION 8

SECTION 8
Programs & Services:

Housing Assistance

Community
Outreach Programs



FUND 168 - SECTION 8 FUND
SECTION 8

MISSION STATEMENT:

To expand current housing programs to further meet the needs of the overall community. Improve the quality of communities and neighborhoods within Osceola County by providing resources to assist with providing families with a stable thriving healthy environment through housing opportunities and education.

FY11 Goals & Objectives:

The overall goal for these programs is to develop a collaboration of Human Services programs with community partners as well as other federal, state, and local agencies to provide funding for current and future programs. Work with the Affordable Housing Advisory Committee, the City of Kissimmee, City of St. Cloud, and Osceola County Planning Department to develop incentive strategies for developers to encourage affordable housing opportunities to meet the assessed needs. Specifically in FY11, the goals and objectives are as follows:

Goal 1 - Increase efficiency in processing the 805 families on the program

Objectives:

1. Develop internal policies/procedures
2. Community outreach and partnerships

Goal 2 - Obtain maximum points/scores on state and federal reports

Objectives:

1. Ensure all SEMAP indicators are in compliance monthly
2. Ongoing monitoring of programmatic requirements

Goal 3 - Develop quality control/quality assurance program for housing programs

Objectives:

1. Audit a minimum of 6 files monthly
2. Provide cross-training opportunities to staff members

Goal 4 - Secure additional funding for affordable housing programs

Objectives:

1. Implement a Self Sufficiency Program
2. Review Notices of Funding Availability and apply for grants that are applicable to the department goals.

FUND 168-SECTION 8 FUND

FUND SUMMARY:

TRENDS & ISSUES

Programmatic funds are used for reimbursement for portable Housing Assistance Payments (HAP), for Section 8. The overall FY11 budget request is \$6,209,348 which is an increase of 2% from the FY10 Adopted Budget. After implementing the 80 hour furlough, salaries are being reduced by a total 2% for FY11. Operating expenses are increasing by 3% due to the increases in the cost of portable vouchers which the County is obligated to pay under this program. These expenses are offset by HUD payments to the County.

REVENUES

This Program is Federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing assistance payments to Osceola County residents. Funds received are divided between administrative and programmatic usages. The County also receives additional administrative income from other Housing Agencies to administer portable vouchers, (i.e. tenants that move to our jurisdiction from other countries).

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Intergovernmental Revenue	5,840,223	6,008,716	6,007,316	6,536,522	529,206
Charges For Services	23	46	0	0	0
Miscellaneous Revenues	8,071	9,583	0	250	250
Less 5% Statutory Reduction	0	0	-300,366	-327,424	-27,058
Fund Balance	0	0	378,088	0	-378,088
Total Revenues:	\$5,848,317	\$6,018,345	\$6,085,038	\$6,209,348	\$124,310
<u>Expenditures</u>					
Personal Services	481,202	463,124	470,490	462,301	-8,189
Operating Expenses	5,519,296	5,735,399	5,521,883	5,682,030	160,147
Capital Outlay	1,015	710	0	0	0
Debt Service	9,566	0	0	1,300	1,300
Other Non Operating Expenses	0	1,107	0	0	0
Transfers Out	0	0	70,628	63,717	-6,911
Reserves - Operating	0	0	22,037	0	-22,037
Total Expenditures:	\$6,011,079	\$6,200,340	\$6,085,038	\$6,209,348	\$124,310

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	11.00	9.00	7.00	7.90	0.90
Part Time:	0.00	0.00	0.50	0.00	-0.50
Total Personnel:	11.00	9.00	7.50	7.90	0.40

FUND 173 - OVERSTREET PARK FUND

PARKS
Programs & Services:

Mac Overstreet
park related
expenses

FUND 173-OVERSTREET PARK

FUND SUMMARY:

TRENDS & ISSUES

The Overstreet Park Fund accounted for revenues and funding earmarked for improvements at the Overstreet Park. The revenues in the fund included interest earnings and fund balance from prior years from revenue earned from a lease agreement of a portion of the park with an auctioneer company. The uses of this fund are restricted to cover the costs of the development of Overstreet Park. However, per the new Government Accounting Standards Board (GASB) requirements, this fund had to be eliminated during FY10 (revised budget), and the funding was moved the General Capital Outlay Fund (fund 315).

REVENUES

Revenues to the fund were from interest earned on revenue received in prior fiscal years for the lease of the Park.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	53,684	26,218	33,444	0	-33,444
Less 5% Statutory Reduction	0	0	-1,672	0	1,672
Fund Balance	0	0	1,429,761	0	-1,429,761
Total Revenues:	\$53,684	\$26,218	\$1,461,533	\$0	-\$1,461,533
<u>Expenditures</u>					
Capital Outlay	4,555	5,500	1,342,533	0	-1,342,533
Transfers Out	0	0	2,009	0	-2,009
Reserves - Capital	0	0	116,991	0	-116,991
Total Expenditures:	\$4,555	\$5,500	\$1,461,533	\$0	-\$1,461,533

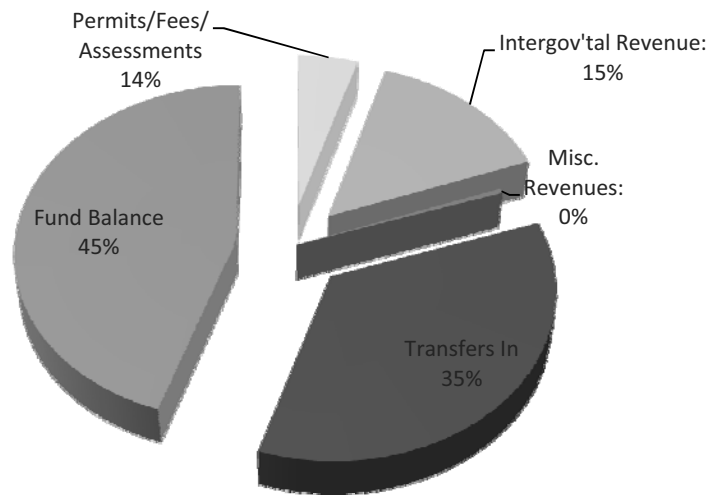
FUND 174 - TRANSPORTATION IMPACT FEES DISTRICT 1

TRANSPORTATION

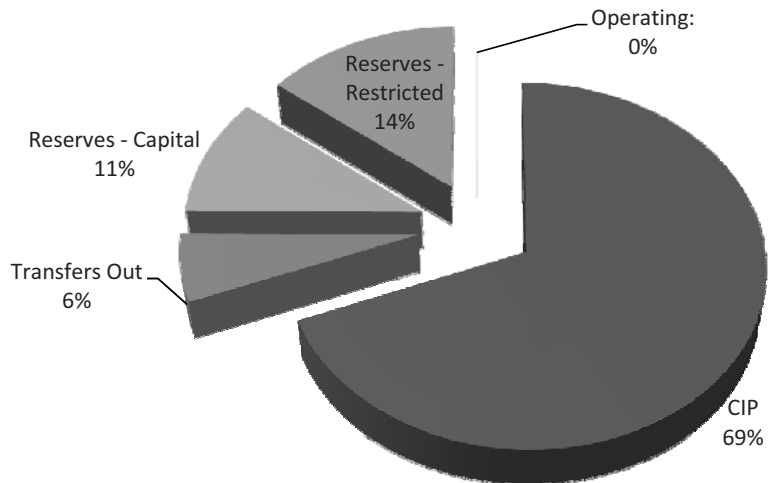
Programs & Services:

Growth related
capital
improvements

REVENUES



EXPENDITURES



FUND 174-TRANSPORTATION IMPACT FEE 2003

FUND SUMMARY:

TRENDS & ISSUES

The Transportation Impact Fee Zone 1/Countywide Shared fund accounts for revenues and appropriations realized from the impact fees the county currently levied on developments affecting this zone's transportation system. In FY09, funds for each of the seven transportation impact fee zones were created and funding was transferred from this fund to the corresponding funds for each of the zones. For FY11, the budget is projected at \$50,365,120 and the Majority of this amount is from fund balance carried from the prior fiscal year. Due to the revenue decline and the fund's obligations, a total of \$15 million will be loaned from road impact fee zone 3 (fund 183) in order to fund a portion of the Narcoossee Phase I project. The remaining projects in this fund will be funded through monies left from their FY 2010 appropriation as balance forward. This fund has debt service obligations that amount to \$6.1 million and, in order to cover these costs, the General Fund will transfer \$1.5 million in funding. The reserves for the fund have been set at a minimum level of \$500,000.

REVENUES

The main revenue source to the fund is from impact fees collected on new development. Because the fund is not generating enough revenue to meet its obligations, the General Fund will transfer over \$1.5 million in FY 2011. In addition, in order to provide funding for the Narcoossee phase 1 project, the fund will borrow \$15 million from fund 183. Other revenue sources to the fund include interest and a transfer from the Local Infrastructure Sales surtax (fund 306) as required by ordinance. Also included as part of the revenues is fund balance which reflects a significant reduction due to revenue declines and find expenditures.

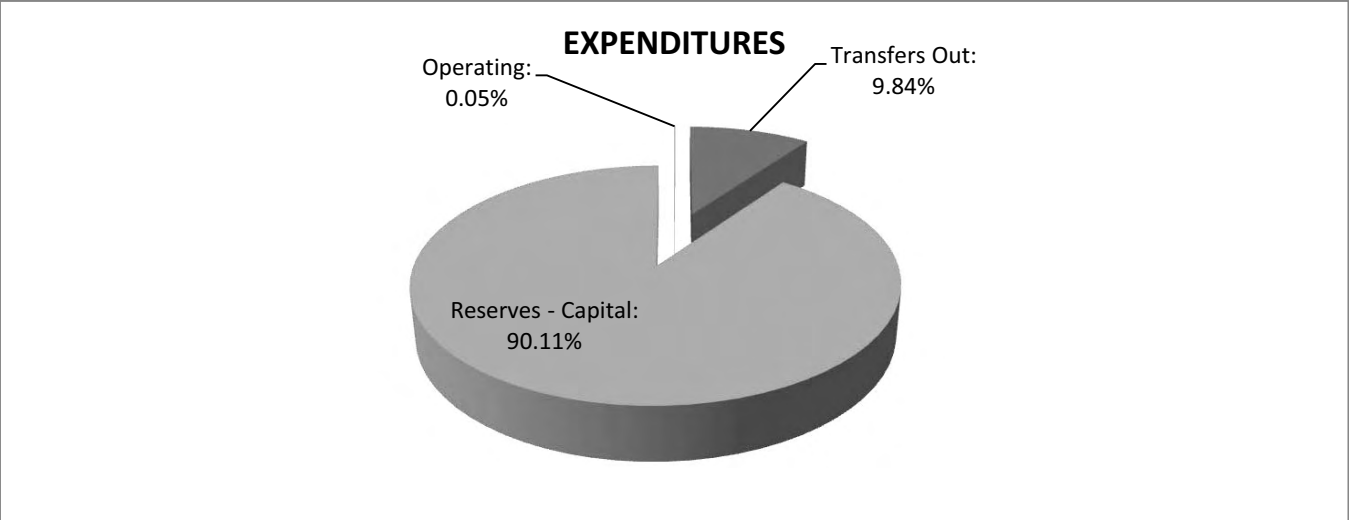
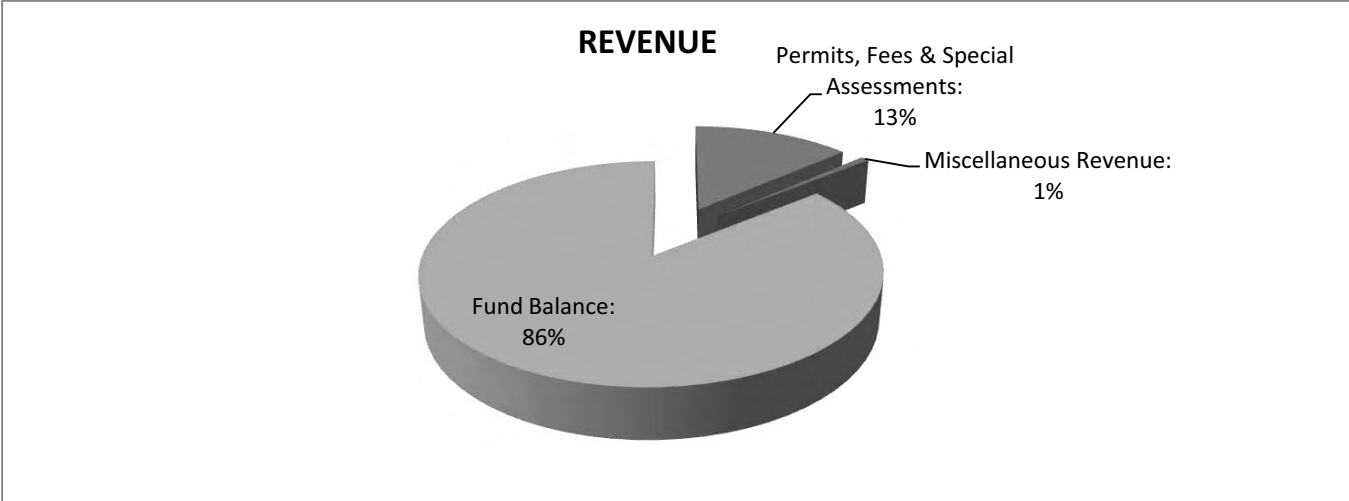
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,776,672	8,675,921	2,378,737	-6,297,184
Intergovernmental Revenue	0	2,262,130	0	7,418,446	7,418,446
Charges For Services	200	239	0	0	0
Miscellaneous Revenues	20,028,729	1,294,958	0	223,264	223,264
Less 5% Statutory Reduction	0	0	-433,796	-130,100	303,696
Transfers In	16,582,768	1,244,541	2,400,000	17,779,238	15,379,238
Fund Balance	0	0	51,001,018	22,695,535	-28,305,483
Total Revenues:	\$36,611,697	\$11,578,540	\$61,643,143	\$50,365,120	-\$11,278,023
<u>Expenditures</u>					
Operating Expenses	836,514	246,826	0	12,095	12,095
Capital Outlay	22,780	29,908,440	42,466,453	42,793,389	326,936
Transfers Out	9,470,643	36,586,112	3,755,726	7,056,004	3,300,278
Reserves - Capital	0	0	8,920,964	503,632	-8,417,332
Reserves - Debt	0	0	6,500,000	0	-6,500,000
Total Expenditures:	\$10,329,937	\$66,741,378	\$61,643,143	\$50,365,120	-\$11,278,023

FUND 177 - FIRE IMPACT FEE FUND

FIRE IMPACT FEE FUND
Programs & Services:

Capital
Purchases

Reserves



FUND 177-FIRE IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the use of Fire Impact Fees. This fund does not include Personal Services costs. Since FY08, administrative costs for Fire Impact Fees have been paid out of the Impact Fee Coordination cost center (1427) which is managed by Community Development in the General Fund. Up to 1.5% of Fire Impact Fees collected can be transferred to Impact Fee Coordination to offset these costs. Impact fees were formerly budgeted under "Miscellaneous Services", but based on changes to the Uniform Accounting System, impact fees are included in "Permits, Fees & Special Assessments".

REVENUES

The fees are collected in accordance with Ordinance No 06-99 and can only be used as directed by the Ordinance. Revenues collected decreased dramatically between FY09 and FY10; therefore, the FY11 Adopted Budget reflects a 65% reduction from the FY10 Adopted Budget.

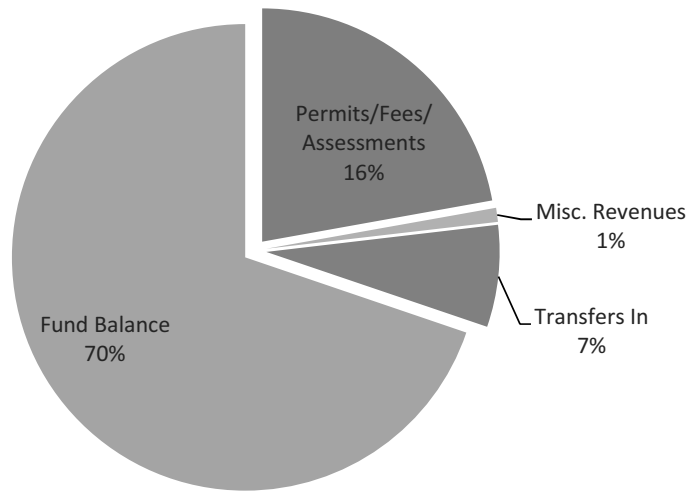
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	734,852	695,000	243,494	-451,506
Charges For Services	0	6	0	0	0
Miscellaneous Revenues	589,264	20,922	21,998	12,673	-9,325
Less 5% Statutory Reduction	0	0	-35,850	-12,808	23,042
Fund Balance	0	0	784,250	1,544,393	760,143
Total Revenues:	\$589,264	\$755,780	\$1,465,398	\$1,787,752	\$322,354
Expenditures					
Operating Expenses	2,589	585	0	900	900
Transfers Out	2,856	140,947	180,300	175,997	-4,303
Reserves - Capital	0	0	1,285,098	1,610,855	325,757
Total Expenditures:	\$5,445	\$141,532	\$1,465,398	\$1,787,752	\$322,354

FUND 178 - PARKS IMPACT FEES
PARKS

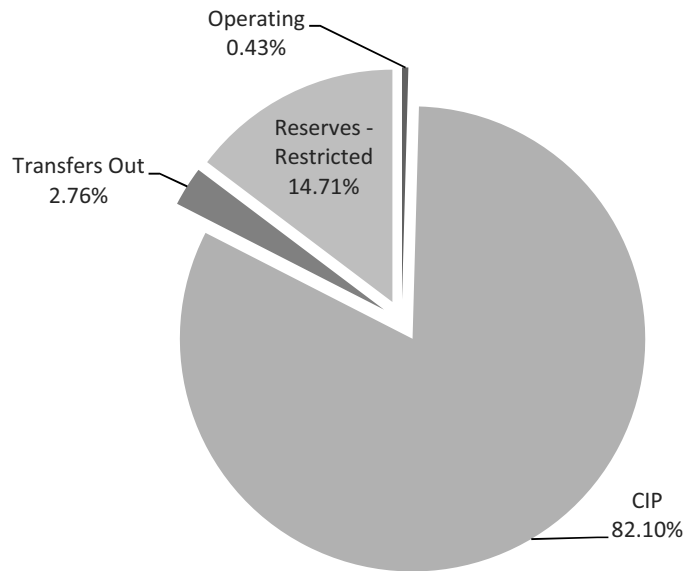
PARKS
Programs & Services:

Growth related
capital projects
for parks
facilities

REVENUES



EXPENDITURES



FUND 178-PARKS IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES

The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impact that the county currently levies on developments affecting the county's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements for parks and recreational facilities. For FY 2011, the budget is projected at \$2,186,326 thus reflecting a 29.8% decrease from the FY 2010 Adopted Budget and a 42.9% decrease from the FY 2010 revised budget. The decline in the fund is due to a reduction in balance forward; however, this will be revised once the funding left from currently funded projects is reappropriated as fund balance for FY 2011. There is no funding recommended for new projects in FY 2011. A total of \$2.2 million has been allocated to reserves to be used per Board approval.

REVENUES

The main revenue source to the fund is from impact fees collected on new development. The revenue projected for FY 2011 is 29.7% higher than the FY 2010 budget. Other revenue sources to the fund include interest, and a transfer from the Local Infrastructure Sales surtax (fund 306) as required by ordinance. Also included as revenues is fund balance which will be revised once the funding available is determined.

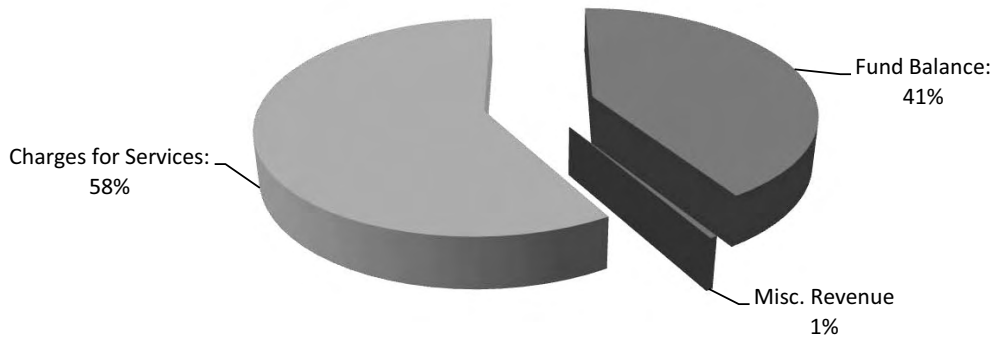
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	492,240	507,816	658,902	151,086
Intergovernmental Revenue	37,884	0	0	0	0
Charges For Services	0	44	0	0	0
Miscellaneous Revenues	1,471,173	48,892	59,321	28,696	-30,625
Less 5% Statutory Reduction	0	0	-28,358	-34,381	-6,023
Transfers In	153,000	210,000	210,000	210,000	0
Fund Balance	0	0	2,365,418	2,073,481	-291,937
Total Revenues:	\$1,662,057	\$751,176	\$3,114,197	\$2,936,698	-\$177,499
<u>Expenditures</u>					
Operating Expenses	11,113	2,574	803	3,975	3,172
Capital Outlay	220,085	124,272	1,975,371	750,372	-1,224,999
Transfers Out	13,995	7,384	31,818	25,224	-6,594
Reserves - Capital	0	0	1,106,205	2,022,678	916,473
Reserves - Operating	0	0	0	134,449	134,449
Total Expenditures:	\$245,193	\$134,230	\$3,114,197	\$2,936,698	-\$177,499

**FUND 180 - INMATE WELFARE FUND
CORRECTIONS**

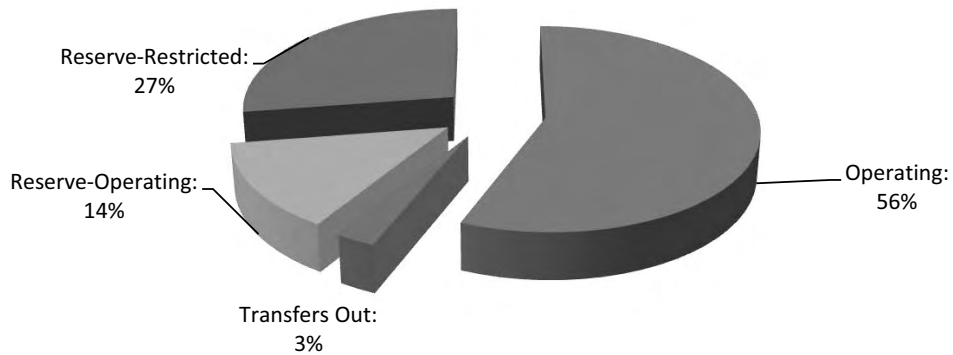
CORRECTIONS
Programs & Services:

Inmate Welfare
Related
programs

REVENUES



EXPENDITURES



FUND 180-INMATE WELFARE FUND

FUND SUMMARY:

TRENDS & ISSUES

In accordance to Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues from the commissary are deposited into the Inmate Welfare Fund, and funding can only be used for programs or items that benefit the welfare of the inmates. The commissary or canteen shall not sell food that competes with the detention facility food program. Expenditures in this fund are related to the jail ministry program, recreation equipment for inmates, fabric and craft supplies, GED tests, newspaper subscriptions and other. This fund does not support any Personal Services. The FY11 Adopted Budget is reduced by 25% over the FY10 Adopted Budget due to decreasing Fund Balance.

REVENUES

The FY 2011 adopted budget for revenues reflect a decrease in charges for services that is concurrent with FY 2010 revenue collections to the fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Charges For Services	299,451	335,278	319,924	209,711	-110,213
Miscellaneous Revenues	10,081	29,914	10,000	2,415	-7,585
Less 5% Statutory Reduction	0	0	-16,496	-10,606	5,890
Fund Balance	0	0	349,801	298,518	-51,283
Total Revenues:	\$309,532	\$365,192	\$663,229	\$500,038	-\$163,191
<u>Expenditures</u>					
Operating Expenses	265,346	316,989	281,760	281,220	-540
Capital Outlay	12,995	16,569	0	0	0
Transfers Out	0	0	13,094	13,204	110
Reserves - Operating	0	0	368,375	68,601	-299,774
Reserves - Restricted	0	0	0	137,013	137,013
Total Expenditures:	\$278,341	\$333,558	\$663,229	\$500,038	-\$163,191

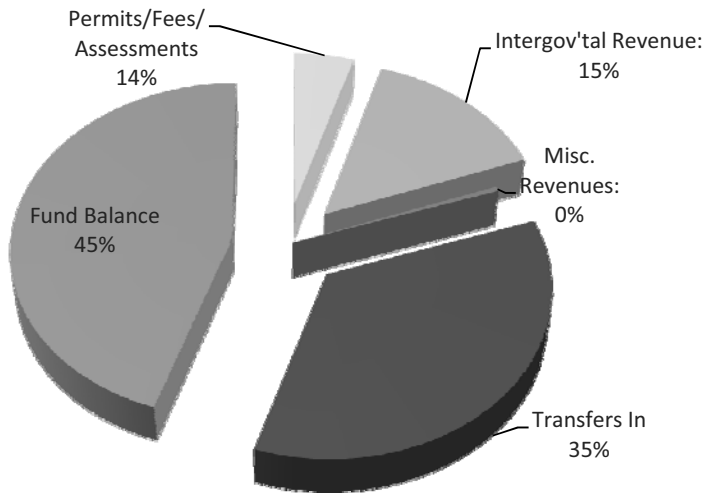
FUND 182 - TRANSPORTATION IMPACT FEE ZONE 2 FUND

TRANSPORTATION

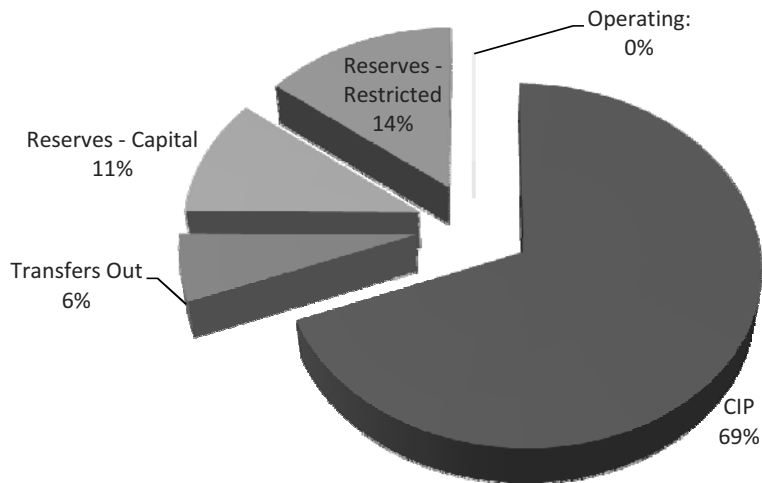
Programs & Services:

Growth related
capital
improvements

REVENUES



EXPENDITURES



FUND 182-ROAD IMPACT FEE ZONE 2

FUND SUMMARY:

TRENDS & ISSUES

This fund accounts for the impact fees levied on developments that are to affect this zone's transportation system which is located in the north-west corner of the County that generally represents the "tourist" corridor area. For FY11, the budget is projected at \$16,263,075 and is reflective of a decrease from the FY10 budget. Thus reflecting a 56.6% decrease from the FY10 Adopted Budget and a 51.2% decrease from the FY10 Revised Budget. For FY11, no new funding is being recommended for projects but the funding for those currently budgeted out of this fund will be recognized as balance forward and reappropriated for FY11. The estimated impact fee revenues to the fund will not be sufficient to cover its debt service obligations which account for over \$2.35 million, but these will be covered from fund balance. The fund includes a reserve designated for a refund of impact fees for a total of \$4.9 million.

REVENUES

The main revenue source to the fund is from impact fees collected on new development. The revenue projected for FY11 is 79% lower than the FY10 budget. The fund is not generating enough revenue to meet its obligations, but for FY11 these will be covered through fund balance.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,084,004	2,869,284	585,992	-2,283,292
Charges For Services	0	594	0	0	0
Miscellaneous Revenues	0	88,408	0	118,663	118,663
Less 5% Statutory Reduction	0	0	-143,464	-35,233	108,231
Transfers In	0	13,766,302	0	8,500	8,500
Fund Balance	0	0	17,185,522	15,585,153	-1,600,369
Total Revenues:	\$0	\$15,939,308	\$19,911,342	\$16,263,075	-\$3,648,267
<u>Expenditures</u>					
Operating Expenses	0	10,592	0	15,000	15,000
Capital Outlay	0	1,996,299	13,026,644	7,624,177	-5,402,467
Transfers Out	0	26,110	55,555	2,374,315	2,318,760
Reserves - Capital	0	0	429,143	6,249,583	5,820,440
Reserves - Debt	0	0	1,500,000	0	-1,500,000
Reserves - Restricted	0	0	4,900,000	0	-4,900,000
Total Expenditures:	\$0	\$2,033,001	\$19,911,342	\$16,263,075	-\$3,648,267

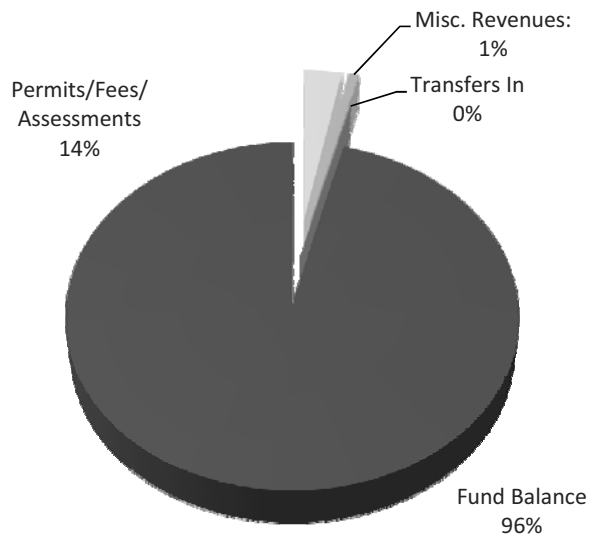
FUND 183 - TRANSPORTATION IMPACT FEE ZONE 3 FUND

TRANSPORTATION

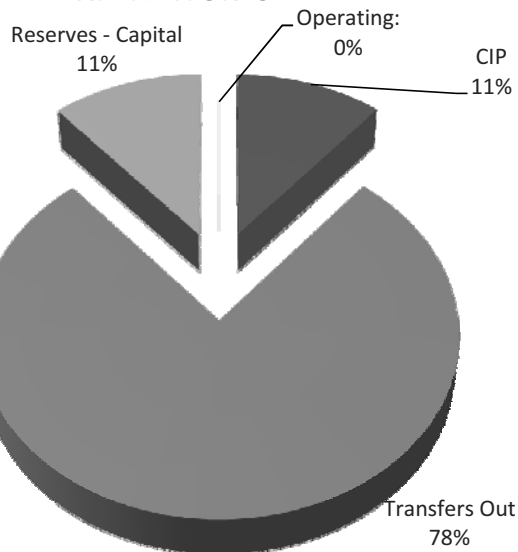
Programs & Services:

Growth related
capital
improvements

REVENUES



EXPENDITURES



FUND 183-ROAD IMPACT FEE ZONE 3

FUND SUMMARY:

TRENDS & ISSUES

The Transportation Impact Fee Zone 3 fund accounts for the impact fees levied on developments that have an effect on this zone's transportation system -area west of Lake Tohopekaliga and north of Lake Hatchineha, westerly to the county line. For FY11, the budget is projected at \$19,346,835 thus reflecting an increase over the FY10 Adopted Budget. Despite of the low amount projected to be received in impact fee revenues, the balance in the fund allows for the appropriation of an additional \$800,000 for a capital project. In addition, the fund will be loaning \$15 million to fund 174 – Transportation Impact Fee Zone 1/countywide shared to cover a portion of the costs for the Narcoossee Phase 1 road project. This fund is responsible for a small amount of the debt service payment for the infrastructure surtax bonds of 2007. A total of \$2.1 million has been allocated to reserves to be used per Board approval.

REVENUES

The main revenue source to the fund is from impact fees collected on new development. The revenue projected for FY11 is 31% higher than the FY10 budget. In addition, because of this fund's balance, fund 174 will borrow \$15 million in FY 2011 to cover estimated project costs.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	506,457	450,205	589,021	138,816
Miscellaneous Revenues	0	112,177	0	160,257	160,257
Less 5% Statutory Reduction	0	0	-22,510	-37,464	-14,954
Transfers In	0	17,562,216	0	9,703	9,703
Fund Balance	0	0	3,213,688	18,625,318	15,411,630
Total Revenues:	\$0	\$18,180,850	\$3,641,383	\$19,346,835	\$15,705,452
<u>Expenditures</u>					
Operating Expenses	0	3,447	0	3,011	3,011
Capital Outlay	0	66,473	0	2,133,192	2,133,192
Transfers Out	0	29,806	17,637	15,029,525	15,011,888
Reserves - Capital	0	0	3,623,746	2,181,107	-1,442,639
Total Expenditures:	\$0	\$99,726	\$3,641,383	\$19,346,835	\$15,705,452

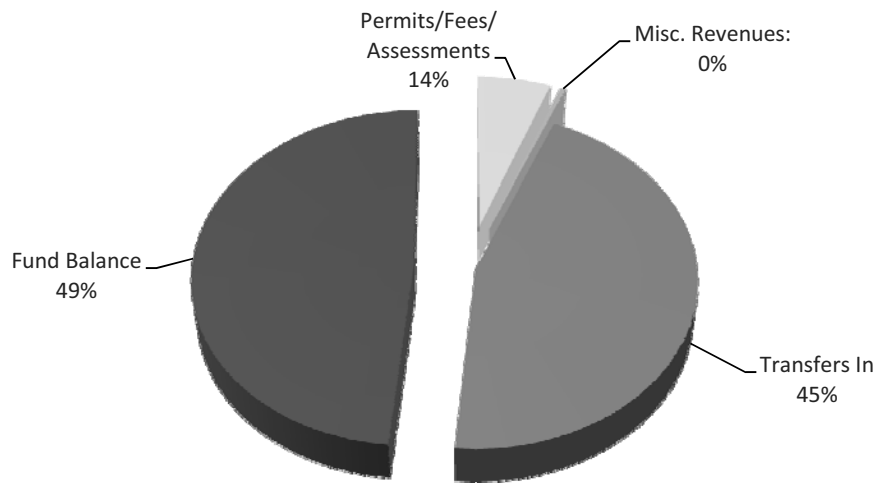
FUND 184 - TRANSPORTATION IMPACT FEE ZONE 4 FUND

TRANSPORTATION

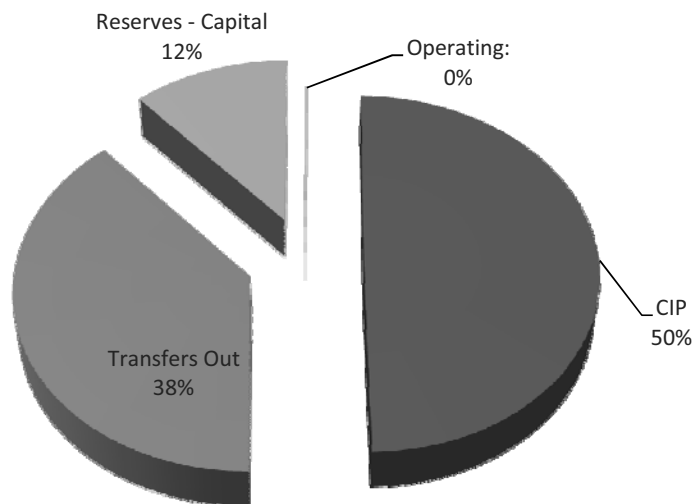
Programs & Services:

Growth related
capital
improvements

REVENUES



EXPENDITURES



FUND 184-ROAD IMPACT FEE ZONE 4

FUND SUMMARY:

TRENDS & ISSUES

The Transportation Impact Fee Zone 4 fund accounts for the impact fees levied on developments affecting this zone's transportation system in Zone 4 which includes the Kissimmee-west St. Cloud urbanized area of the County. For FY11, the budget is projected at \$7,601,885 thus reflecting an increase from the FY10 Adopted Budget. The decline in revenues to the fund has resulted in the need to transfer funding from the local infrastructure sales surtax fund (fund 306) to pay for the debt service obligation (\$2.4 million). As a result, for FY11, no funding has been allocated for new projects. A total of \$0.9 million has been allocated to reserves to be used per Board approval.

REVENUES

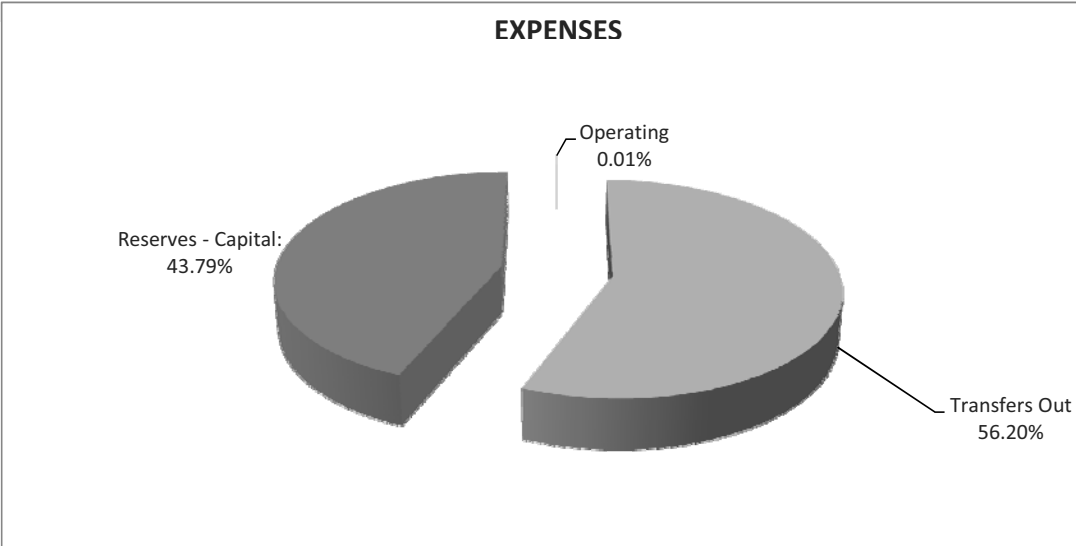
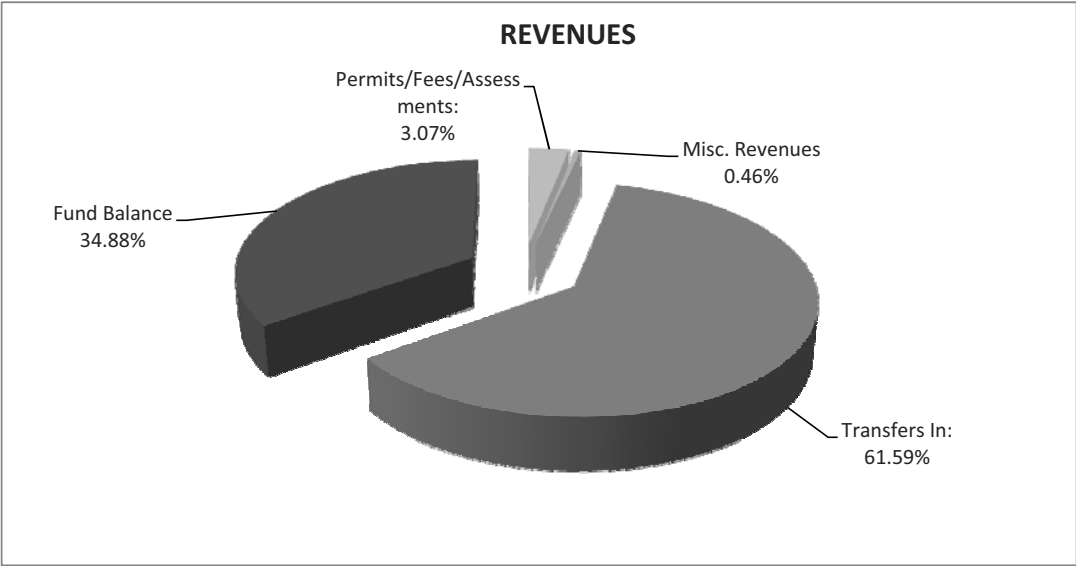
The main revenue source to the fund is from impact fees collected on new development. The revenue projected for FY11 is lower than the FY10 budget and because it is not sufficient to meet the fund's obligations, a transfer from fund 306 has been incorporated for FY11.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	655,609	511,357	440,774	-70,583
Intergovernmental Revenue	0	181,477	0	0	0
Miscellaneous Revenues	0	184,883	0	33,579	33,579
Less 5% Statutory Reduction	0	0	-25,568	-23,718	1,850
Transfers In	0	4,163,761	1,913,941	3,445,779	1,531,838
Fund Balance	0	0	199,696	3,705,471	3,505,775
Total Revenues:	\$0	\$5,185,730	\$2,599,426	\$7,601,885	\$5,002,459
<u>Expenditures</u>					
Operating Expenses	0	419	0	7,000	7,000
Capital Outlay	0	6,090,685	145,000	3,778,869	3,633,869
Transfers Out	0	2,379,148	2,432,600	2,931,307	498,707
Reserves - Capital	0	0	21,826	884,709	862,883
Total Expenditures:	\$0	\$8,470,252	\$2,599,426	\$7,601,885	\$5,002,459

FUND 185 - TRANSPORTATION IMPACT FEE ZONE 5 FUND

TRANSPORTATION
Programs & Services:

Growth related capital improvements for roads in district 5



FUND 185-ROAD IMPACT FEE ZONE 5

FUND SUMMARY:

TRENDS & ISSUES

The Transportation Impact Fee Zone 5 fund accounts for the impact fees levied on developments which will have an effect on this zone's transportation system which includes the area bounded by Orange County to the north, Brevard County to the east, Lake Tohopekaliga and the South Port Canal to the west and township 28 South to the south. For FY11, the budget is projected at \$2,081,688 thus reflecting a 103% increase from the FY10 Adopted Budget but a 73.8% decrease from the FY10 revised budget. The decline in revenues to the fund has resulted in the need to transfer funding from the local infrastructure sales surtax fund to pay for the debt service obligation (\$0.9 million). As a result, for FY11, no funding has been allocated for new projects. A total of \$0.9 million has been allocated to reserves to be used per Board approval.

REVENUES

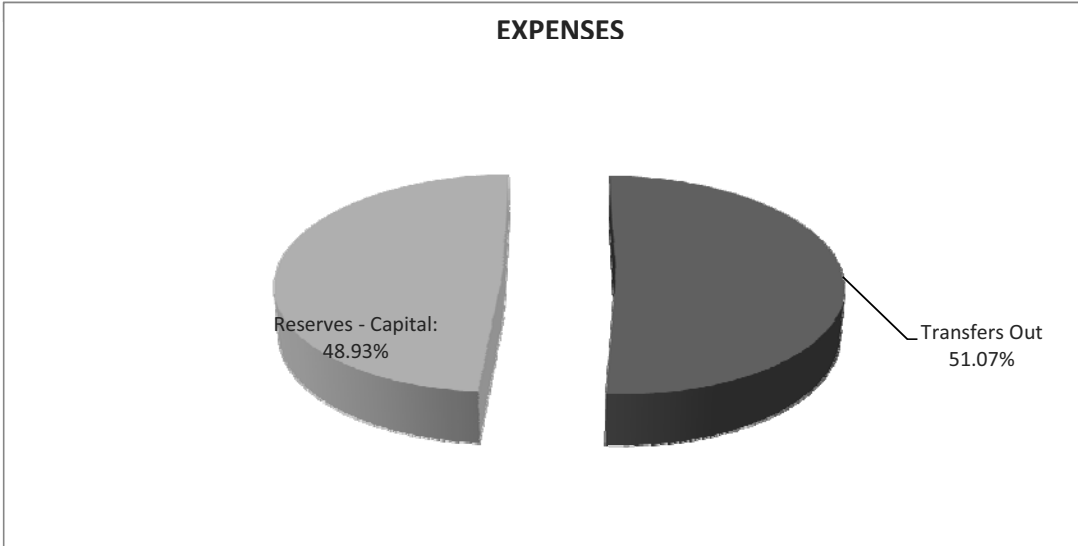
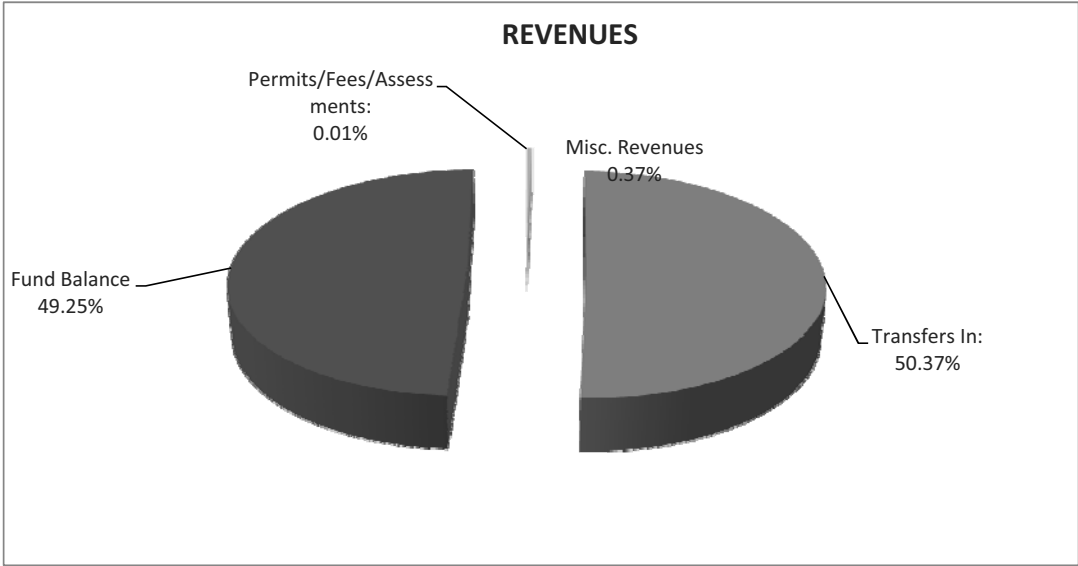
The main revenue source to the fund is from impact fees collected on new development. The projected revenue from this source is estimated to be 71% lower than the FY10 budget and because it is not sufficient to meet the fund's obligations, a transfer from fund 306 has been incorporated for FY11. A reduction is also budgeted on the fund balance but this will be revised to reflect the balance left from the currently funded projects.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	255,169	219,638	64,023	-155,615
Miscellaneous Revenues	0	4,466	0	9,576	9,576
Less 5% Statutory Reduction	0	0	-10,982	-3,680	7,302
Transfers In	0	4,658,449	2,700,000	1,284,415	-1,415,585
Fund Balance	0	0	-1,887,194	727,354	2,614,548
Total Revenues:	\$0	\$4,918,084	\$1,021,462	\$2,081,688	\$1,060,226
<u>Expenditures</u>					
Operating Expenses	0	18,993	0	150	150
Capital Outlay	0	2,636,420	0	0	0
Transfers Out	0	1,114,108	936,044	1,169,976	233,932
Reserves - Capital	0	0	85,418	911,562	826,144
Total Expenditures:	\$0	\$3,769,521	\$1,021,462	\$2,081,688	\$1,060,226

FUND 186 - TRANSPORTATION IMPACT FEE ZONE 6 FUND

TRANSPORTATION
Programs & Services:

Growth related capital
improvements for roads in district
6



FUND 186-ROAD IMPACT FEE ZONE 6

FUND SUMMARY:

TRENDS & ISSUES

The Transportation Impact Fee Zone 6 fund accounts for the impact fees levied on developments which will have an effect on this zone's transportation system which includes the extreme southern portion of the County. For FY11, the budget is projected at \$219,894 thus reflecting a 92% increase from the FY10 Adopted Budget but a 0.6% decrease from the FY10 Revised Budget. The decline in revenues to the fund has resulted in the need to transfer funding from the local infrastructure sales surtax fund (fund 306) to pay for the debt service obligation (\$110,000). As a result, for FY11, no funding has been allocated for new projects. A total of \$107,000 has been allocated to reserves to be used per Board approval.

REVENUES

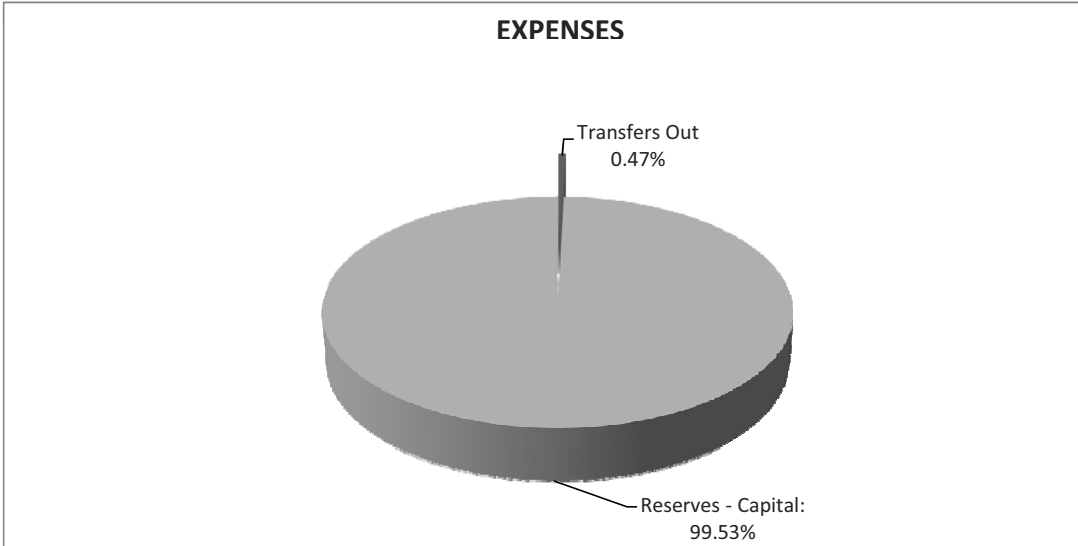
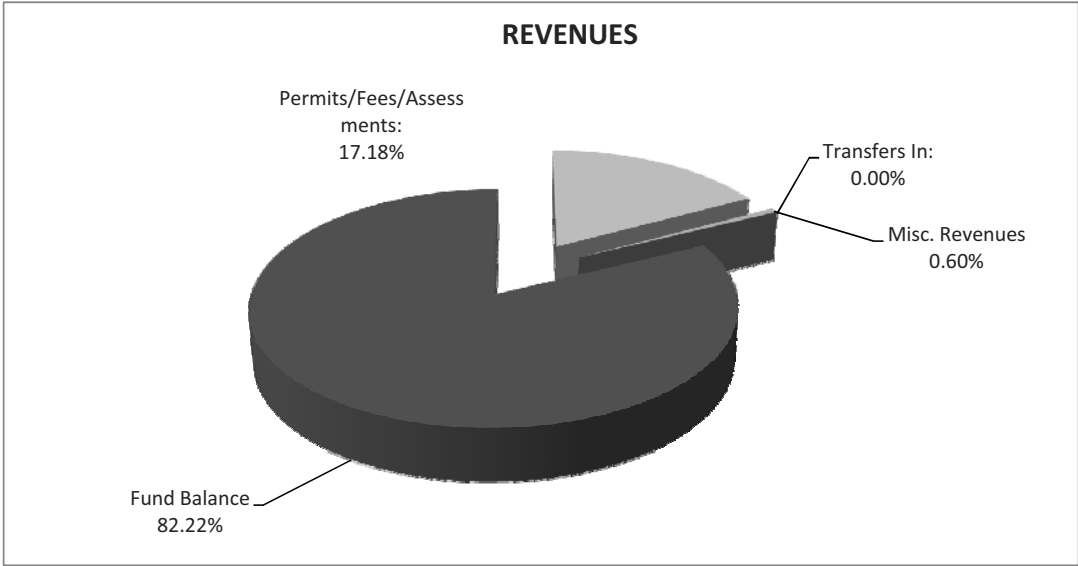
The main revenue source to the fund is from impact fees collected on new development. The revenue projected for FY11 is lower than the FY10 budget and because it is not sufficient to meet the fund's obligations, a transfer from fund 306 has been incorporated for FY11.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,090	1,881	22	-1,859
Miscellaneous Revenues	0	518	0	815	815
Less 5% Statutory Reduction	0	0	-94	-42	52
Transfers In	0	157,019	60,000	110,783	50,783
Fund Balance	0	0	52,154	108,316	56,162
Total Revenues:	\$0	\$159,627	\$113,941	\$219,894	\$105,953
<u>Expenditures</u>					
Capital Outlay	0	1	0	0	0
Transfers Out	0	18	112,132	112,299	167
Reserves - Capital	0	0	1,809	107,595	105,786
Total Expenditures:	\$0	\$19	\$113,941	\$219,894	\$105,953

FUND 187 - TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

TRANSPORTATION
Programs & Services:

Growth related capital improvements for roads in district 7



FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

FUND SUMMARY:

TRENDS & ISSUES

The Transportation Impact Fee - Poinciana Overlay fund accounts for revenues and appropriations realized from the impact fees currently levied on developments affecting the County's transportation system in the Poinciana area. For FY11, the budget is projected at \$409,501 thus reflecting a 31% increase from the FY10 Adopted Budget and a 31.2% increase from the FY10 revised budget. The revenues from impact fees are estimated to increase in FY11 and this increase is consistent with the actuals collections. The fund has no budgeted expenditures with the exception of a transfer out to the General Fund for the impact fee coordination office. A total of \$408,436 has been allocated to reserves to be used per Board approval.

REVENUES

The main revenue source to the fund is from impact fees collected on new development. The revenue projected for FY11 is higher than the FY10 budget and is reflective of the current collection trends. Other revenues include interest and fund balance which will increase over FY10.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	53,483	48,135	70,970	22,835
Miscellaneous Revenues	0	1,365	0	2,478	2,478
Less 5% Statutory Reduction	0	0	-2,407	-3,672	-1,265
Transfers In	0	211,460	0	0	0
Fund Balance	0	0	267,513	339,725	72,212
Total Revenues:	\$0	\$266,308	\$313,241	\$409,501	\$96,260
<u>Expenditures</u>					
Transfers Out	0	0	722	1,926	1,204
Reserves - Capital	0	0	312,519	407,575	95,056
Total Expenditures:	\$0	\$0	\$313,241	\$409,501	\$96,260

Debt Service Funds

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220 – Debt Service Series 96 West 192 Bonds Fund.....	6
226 – Gas Tax Revenue Bonds Series 1998 Fund	8
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DEBT SERVICE FUNDS

Debt Service Funds are funds that account for the accumulation of resources for, and the payments of, general long-term debt principal and interest.

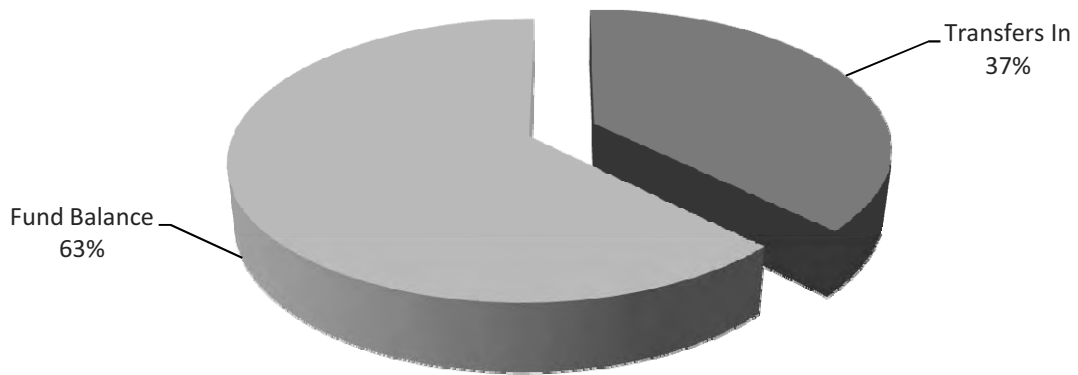
FUND 202 - DEBT SERVICE SALES TAX REVENUE BONDS 2009 FUND

SALES TAX REVENUE BONDS 2009

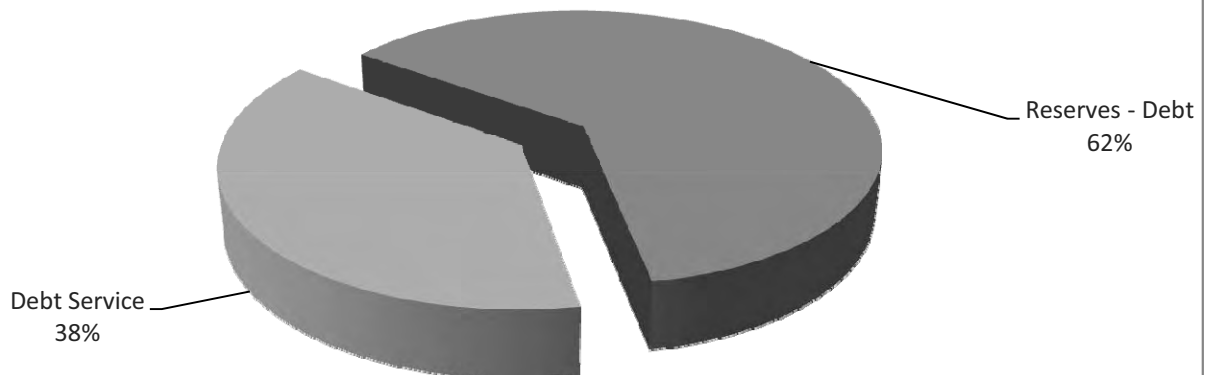
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 202-D/S SALES TAX REV 2009

FUND SUMMARY:

TRENDS & ISSUES

This fund was established in Fiscal Year 2009 to account for only the payment of principal, interest and other debt service cost for the Sales Tax Revenue Bonds, Series 2009 \$48,735,000. This bond was issued to provide funds to finance costs of acquisition, construction and improvement of various properties and facilities of the County, including without limitation, the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. Also funded in this bond is the acquisition, construction and installation of facilities to provide an emergency operation center, the purchase of two firefighting ladder trucks and ancillary equipment, and the acquisition of approximately one half acre of real property contiguous of the County's Administrative Building and Courthouse. Prior to FY11, all Debt Service payments in this fund covered only the bond interest. This accounts for the sharp increase in Debt Service expenditures in FY11 as principal is now included in all payments. There are no operating expenses associated with this fund. This bond will sunset in October 2038.

REVENUES

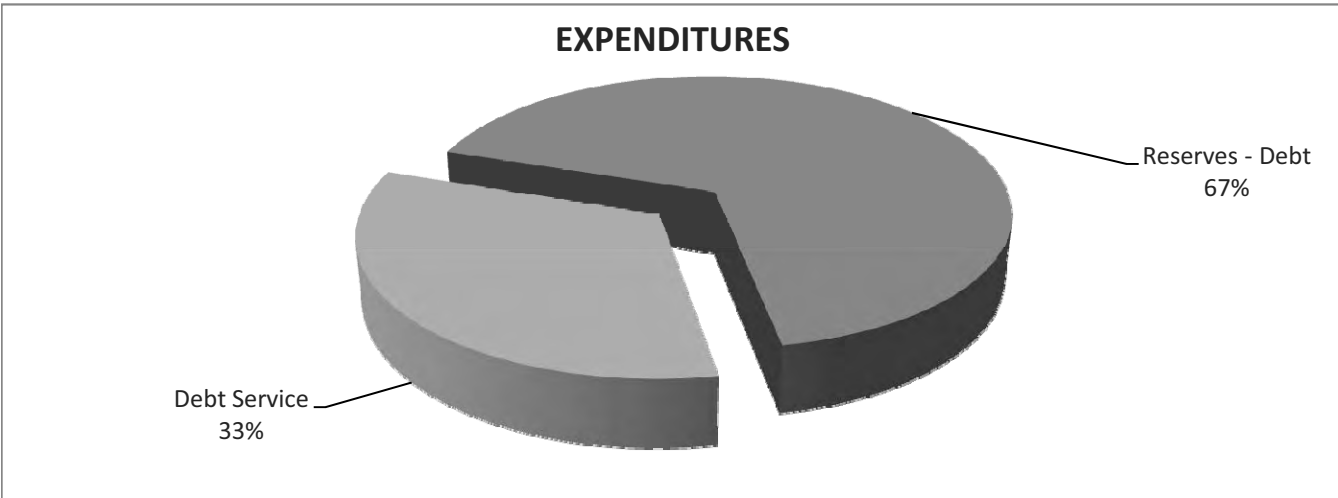
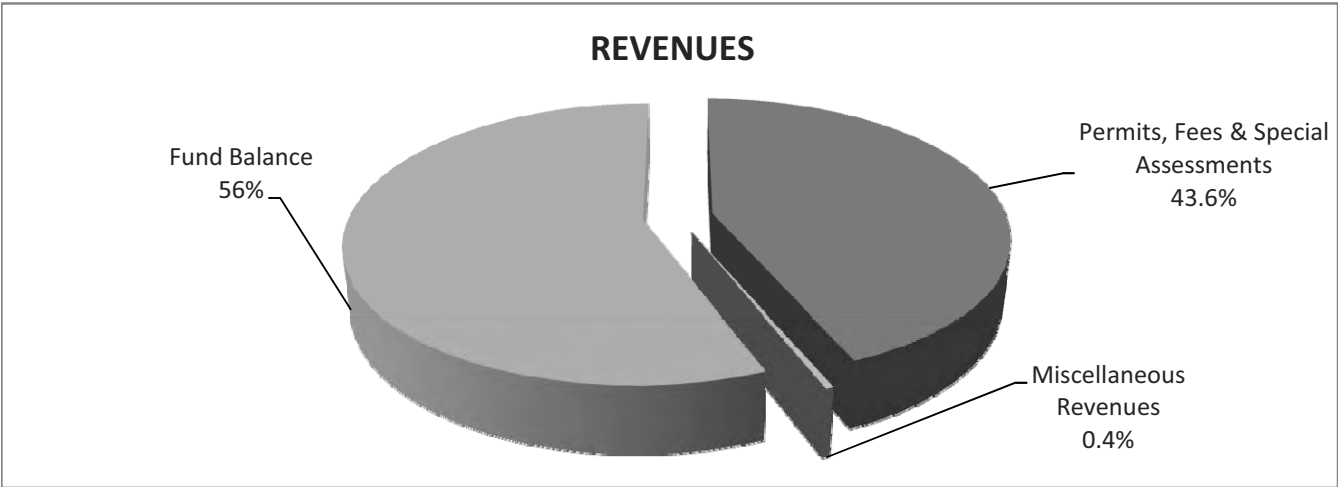
The funding sources include transfers in from the Fire Impact Fee Fund and the Infrastructure Sales Tax Fund for annual bond payments. Additional sources include Miscellaneous Revenues (interest earned) and Fund Balance brought forward.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Miscellaneous Revenues	0	35,214	0	0	0
Other Sources	0	4,660,000	0	0	0
Transfers In	0	1,561,465	3,197,007	3,156,518	-40,489
Fund Balance	0	0	4,345,359	5,273,723	928,364
Total Revenues:	\$0	\$6,256,679	\$7,542,366	\$8,430,241	\$887,875
Expenditures					
Debt Service	0	1,867,957	2,312,007	3,185,944	873,937
Reserves - Debt	0	0	5,230,359	5,244,297	13,938
Total Expenditures:	\$0	\$1,867,957	\$7,542,366	\$8,430,241	\$887,875

FUND 210 - DEBT SERVICE WEST 192 PHASE IIC FUND

WEST 192 PHASE IIC
Programs & Services:

Debt Service
Payments



FUND 210-W 192 PHASE IIC

FUND SUMMARY:

TRENDS & ISSUES

This fund was established in Fiscal Year 2008 to account for only the payment of principal, interest and other debt service costs related to the \$4,415,000 West 192 Phase IIC Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessments Bonds, Series 2003. This bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. There are no operating expenses associated with this fund. The series 2003 revenue bonds will sunset in November 2033.

REVENUES

The primary funding source for this debt service is the West 192 Redevelopment Area Special Assessment for Phase IIC. Additional sources include Miscellaneous Revenues and Fund Balance brought forward.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	331,123	274,974	310,343	35,369
Miscellaneous Revenues	333,198	8,910	9,000	2,700	-6,300
Less 5% Statutory Reduction	0	0	-14,199	-15,652	-1,453
Other Sources	0	4,096	0	0	0
Transfers In	1,081,743	0	0	0	0
Fund Balance	0	0	398,412	398,893	481
Total Revenues:	\$1,414,941	\$344,129	\$668,187	\$696,284	\$28,097
Expenditures					
Debt Service	817,231	572,225	240,495	228,800	-11,695
Reserves - Debt	0	0	427,692	467,484	39,792
Total Expenditures:	\$817,231	\$572,225	\$668,187	\$696,284	\$28,097

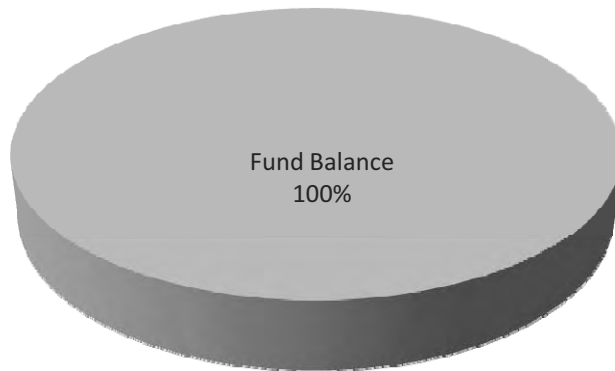
FUND 220 - SERIES '96 WEST 192 REDEVEL REV BONDS FUND

SERIES 96 WEST 192 BONDS

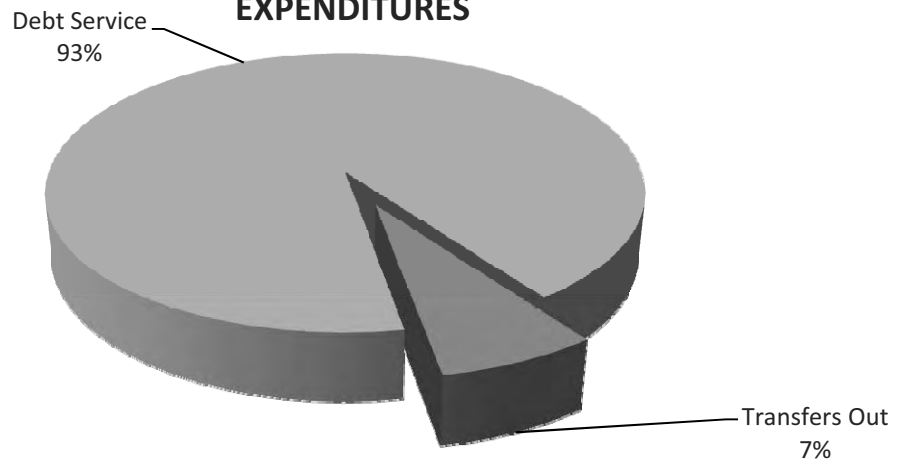
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 220-'96 W192 REDEVEL REV BOND

FUND SUMMARY:

TRENDS & ISSUES

This fund was established in Fiscal Year 2008 to account for only the payment of principal, interest and other debt service costs for the \$4,210,000 Special Assessments Bonds, Series 1996 which was issued to provide funds to complete the installation of roadway landscaping, and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase I Benefit area. There are no operating expenses associated with this fund.

REVENUES

The funding sources for FY11 include interest earned on cash balances and cash brought forward. There are no assessments budgeted for FY11 as this bond is scheduled for early redemption to be paid in full by October 2011. The final payments will be made from reserves.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	402,989	310,758	0	-310,758
Miscellaneous Revenues	410,838	4,602	5,100	0	-5,100
Less 5% Statutory Reduction	0	0	-15,793	0	15,793
Other Sources	0	4,985	0	0	0
Transfers In	676,626	0	0	0	0
Fund Balance	0	0	230,979	301,557	70,578
Total Revenues:	\$1,087,464	\$412,576	\$531,044	\$301,557	-\$229,487
Expenditures					
Debt Service	682,324	569,944	246,280	279,621	33,341
Transfers Out	0	0	0	21,936	21,936
Reserves - Debt	0	0	284,764	0	-284,764
Total Expenditures:	\$682,324	\$569,944	\$531,044	\$301,557	-\$229,487

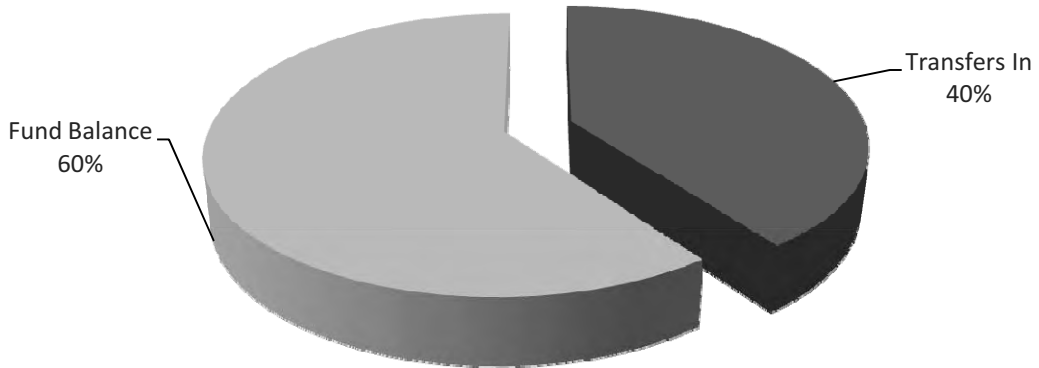
FUND 226 - GAS TAX REVENUE BONDS SERIES 1998 FUND

GAS TAX REVENUE BONDS SERIES 1998

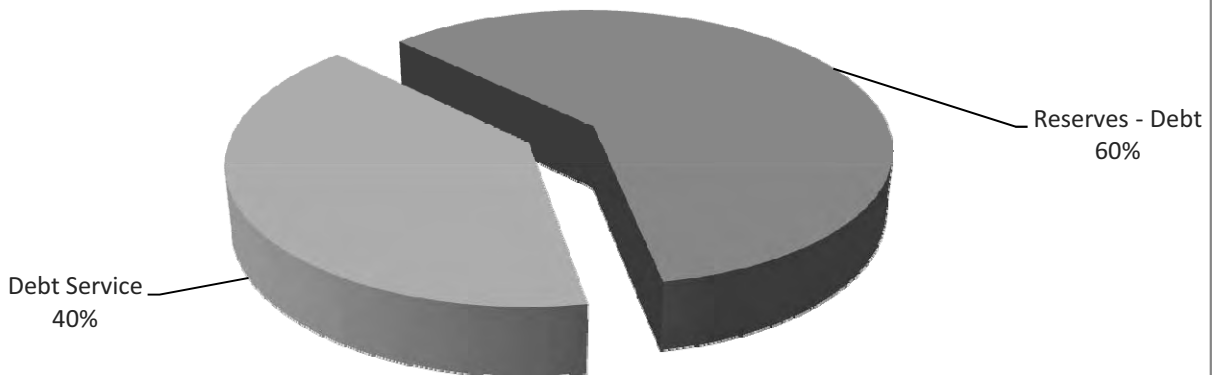
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 226-GAS TAX REV REF BONDS 1998

FUND SUMMARY:

TRENDS & ISSUES

This fund was established to account for only the payment of principal, interest and other debt service costs for the \$5,345,000 Series 1998 which was issued to provide funds to refund all of the County's outstanding Transportation Revenue Refunding Bonds Series 1988B and to make a deposit to the Reserve account for the Bonds. There are no operating expenses associated with this fund. This bond will sunset in April 2013.

REVENUES

The primary funding source includes transfers in from the Transportation Trust Fund. Additional sources include Miscellaneous Revenues and Fund Balance brought forward.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Miscellaneous Revenues	14,381	12,635	0	0	0
Transfers In	1,278,163	484,350	495,301	496,235	934
Fund Balance	0	0	748,211	748,773	562
Total Revenues:	\$1,292,544	\$496,985	\$1,243,512	\$1,245,008	\$1,496
Expenditures					
Debt Service	498,578	496,858	494,082	500,120	6,038
Transfers Out	5,509,600	0	0	0	0
Reserves - Debt	0	0	749,430	744,888	-4,542
Total Expenditures:	\$6,008,178	\$496,858	\$1,243,512	\$1,245,008	\$1,496

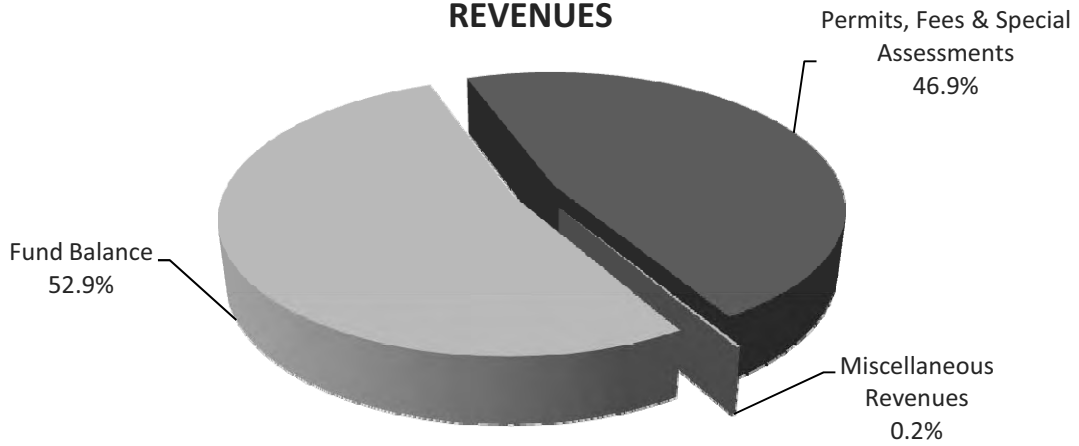
FUND 230 - WEST 192 PHASE IIA REVENUE BONDS

WEST 192 PHASE IIA REVENUE BONDS

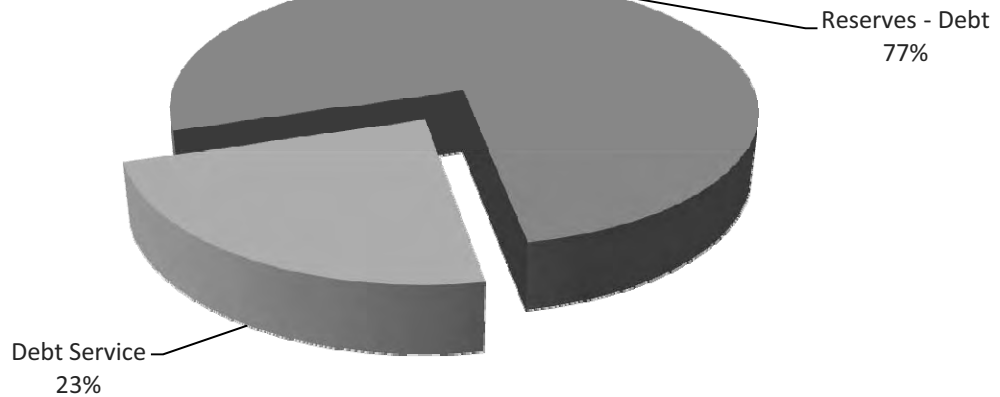
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 230-W192 IIA REV BOND

FUND SUMMARY:

TRENDS & ISSUES

This fund was established in fiscal year 2008 to account for only the payment of principal, interest and other debt service costs related to the \$9,020,000 Special Assessments Bonds, Series 1998 for Phase IIA improvements to West 192 Redevelopment Area. The reserves for future payment and bond covenant reserves were spent down between FY08 and FY09. The bond covenant reserves were replenished in FY10, and the reserves for future payment will be replenished in FY11 thus accounting for the increase in the fund. There are no operating expenses associated with this fund. This bond is scheduled to sunset in November 2028.

REVENUES

The primary funding source for this debt service is the West 192 Phase IIA special assessment. Additional sources include miscellaneous revenues and fund balance brought forward. The FY 10 Special Assessment was corrected to accurately reflect the revenues generated in the amount of \$723,352. The increased Fund Balance at the end of FY10 resulted in a 15.5% increase to revenues in FY11 in the balance forward. This increase in the balance forward is being used to replenish the reserves for future payment.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Permits, Fees & Special Assessments	0	701,334	424,986	650,762	225,776
Miscellaneous Revenues	795,401	10,221	10,165	2,700	-7,465
Less 5% Statutory Reduction	0	0	-21,758	-32,673	-10,915
Other Sources	0	8,676	0	0	0
Transfers In	4,043,707	0	0	0	0
Fund Balance	0	0	453,970	734,442	280,472
Total Revenues:	\$4,839,108	\$720,231	\$867,363	\$1,355,231	\$487,868
Expenditures					
Debt Service	3,614,751	1,468,217	155,322	312,608	157,286
Reserves - Debt	0	0	712,041	1,042,623	330,582
Total Expenditures:	\$3,614,751	\$1,468,217	\$867,363	\$1,355,231	\$487,868

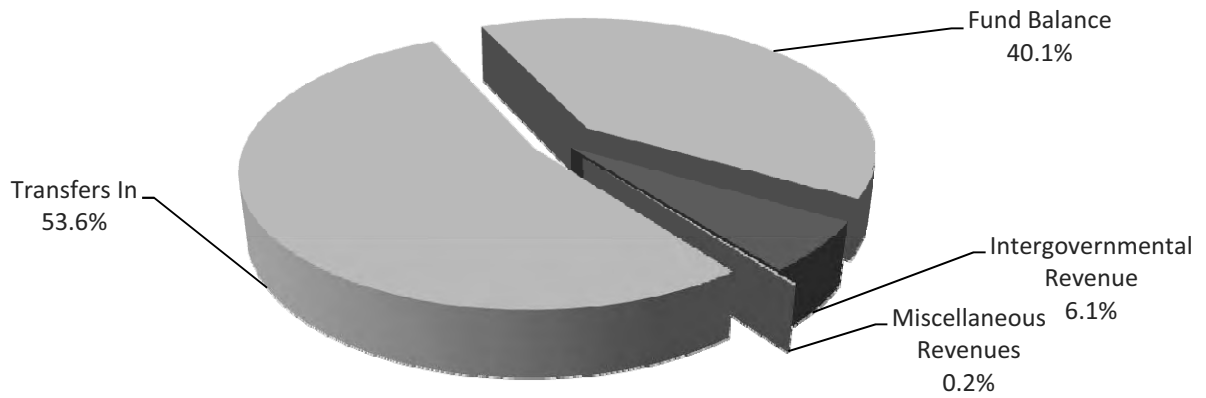
FUND 231 - TDT REVENUE BOND SERIES 2002A DEBT SERVICE FUND

TDT REVENUE BOND SERIES 2002A

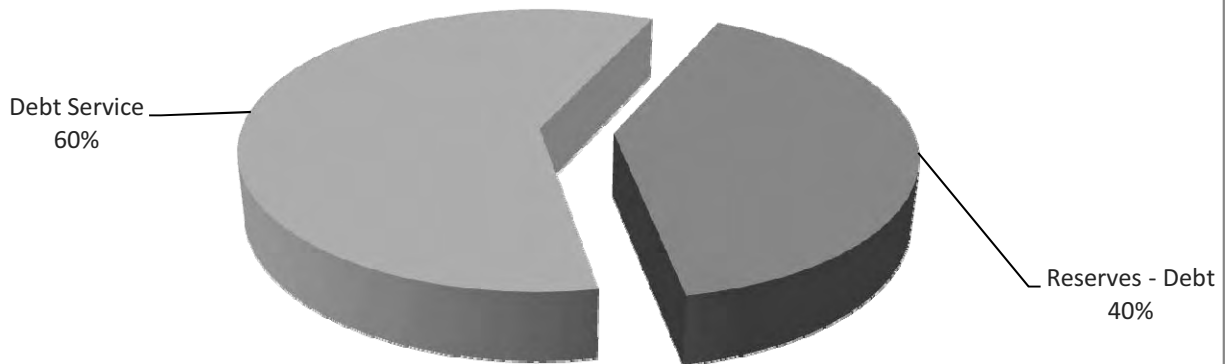
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 231-TDT REVENUE BONDS 2002A

FUND SUMMARY:

TRENDS & ISSUES

This fund accounts for only the payment of principal, interest and other debt service costs related to the \$74,775,000 Series 2002A Tourist Development Revenue Bond Stadium / Agriculture Center. There are no operating expenses associated with this fund. This bond is scheduled to sunset in April 2033.

REVENUES

The primary funding source for this bond is transfers in from the Tourist Development Tax Fund for annual payments. Additional sources include Miscellaneous Revenues and Fund Balance brought forward. Miscellaneous Revenues are declining in FY11 due to decreased interest rates on cash balances.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Intergovernmental Revenue	500,004	500,004	500,000	500,000	0
Miscellaneous Revenues	64,686	21,149	25,000	15,000	-10,000
Less 5% Statutory Reduction	0	0	-1,250	-750	500
Transfers In	4,308,955	4,389,483	4,395,272	4,387,018	-8,254
Fund Balance	0	0	3,231,795	3,279,613	47,818
Total Revenues:	\$4,873,645	\$4,910,636	\$8,150,817	\$8,180,881	\$30,064
Expenditures					
Debt Service	4,897,840	4,891,083	4,888,956	4,886,521	-2,435
Reserves - Debt	0	0	3,261,861	3,294,360	32,499
Total Expenditures:	\$4,897,840	\$4,891,083	\$8,150,817	\$8,180,881	\$30,064

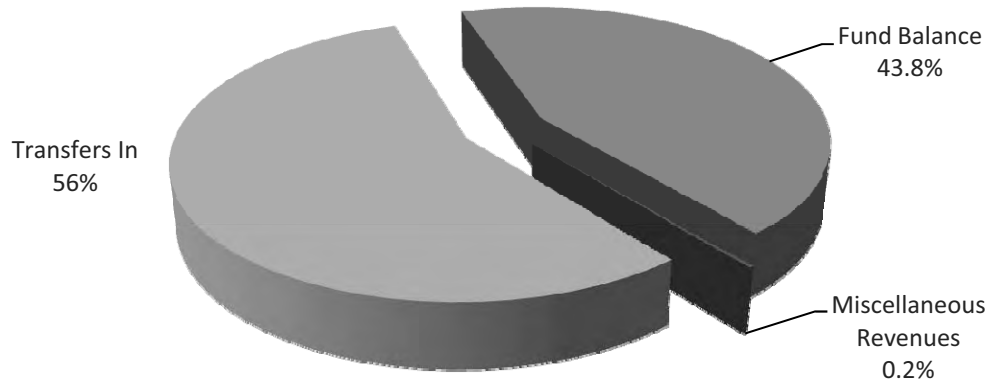
FUND 232 - SALES TAX REVENUE BONDS SERIES 2002 DEBT SERVICE FUND

SALES TAX REVENUE BONDS SERIES 2002

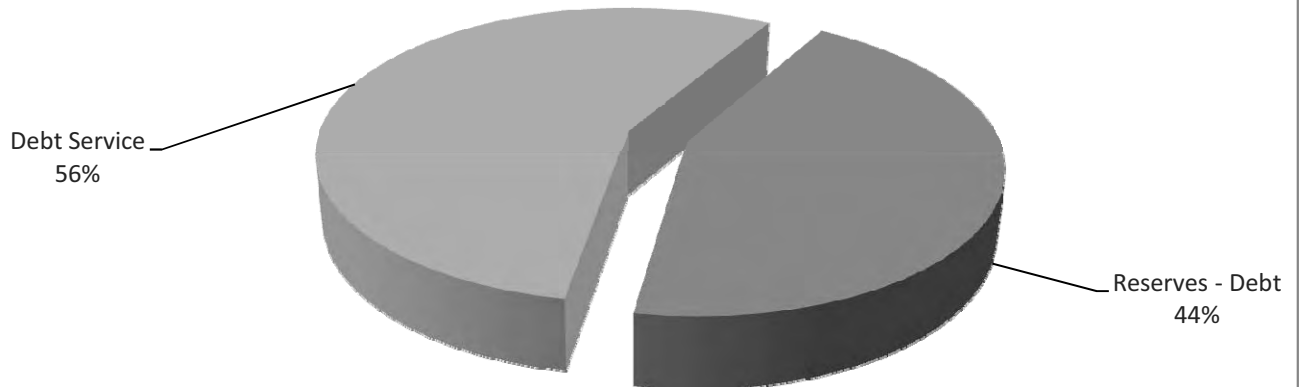
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 232-SALES TAX REV BONDS 2002

FUND SUMMARY:

TRENDS & ISSUES

This fund accounts for only the payment of principal, interest and other debt service costs related to the \$64,560,000, Series 2002, Infrastructure Sales Surtax Revenue Bonds which was issued to provide funds to finance the cost of acquisition, construction, expansion and improvement of the County's courthouse and administrative facilities. There are no operating costs associated with this fund. These bonds will sunset in October 2023.

REVENUES

The primary funding source includes transfers in from the Infrastructure Sales Tax Fund for annual payments. Additional sources include Miscellaneous Revenues and Fund Balance brought forward. Miscellaneous Revenues are declining in FY11 due to decreased interest rates on cash balances.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Miscellaneous Revenues	76,365	20,206	25,000	15,000	-10,000
Less 5% Statutory Reduction	0	0	-1,250	-750	500
Transfers In	3,588,765	4,050,588	4,059,107	4,050,987	-8,120
Fund Balance	0	0	3,107,644	3,170,649	63,005
Total Revenues:	\$3,665,130	\$4,070,794	\$7,190,501	\$7,235,886	\$45,385
Expenditures					
Debt Service	4,047,663	4,044,213	4,039,223	4,041,232	2,009
Transfers Out	1,273,477	0	0	0	0
Reserves - Debt	0	0	3,151,278	3,194,654	43,376
Total Expenditures:	\$5,321,140	\$4,044,213	\$7,190,501	\$7,235,886	\$45,385

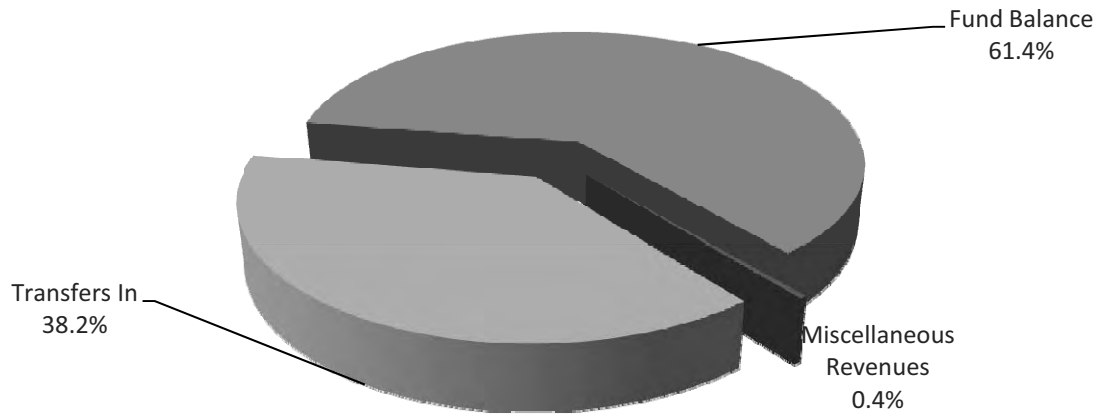
FUND 233 - GAS TAX REVENUE REFUNDING BOND SERIES 2003 DEBT SERVICE FUND

GAS TAX REVENUE REFUNDING BOND SERIES 2003

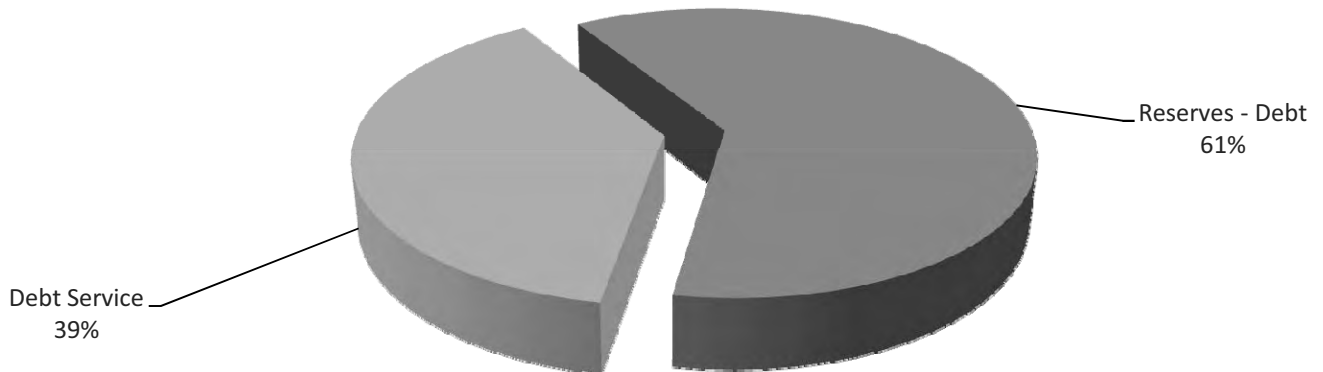
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 233-GAS TAX REV REF BONDS 2003

FUND SUMMARY:

TRENDS & ISSUES

This fund, established in 2008, accounts for only the payment of principal, interest and other debt service costs related to the \$18,650,000 Series 2003, Gas Tax Refunding Bonds. This bond was issued to provide funds to refund all of the Osceola County, Florida Gas Tax Revenue Refunding and Improvement Bonds, Series 1993, including the municipal bond insurance premium. There are no operating costs associated with this fund. These bonds will sunset in April 2013.

REVENUES

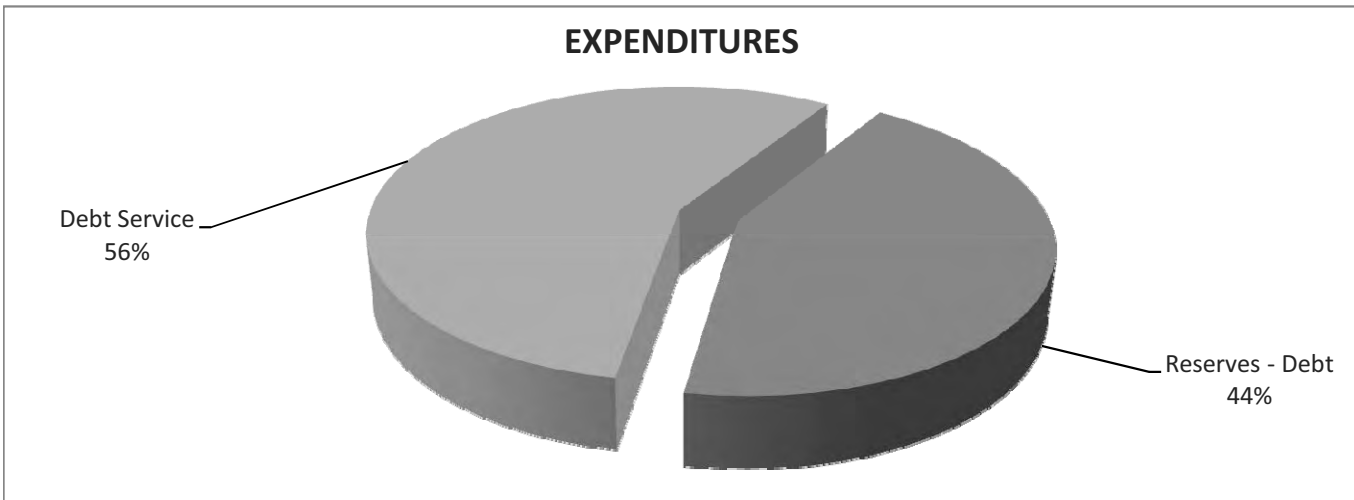
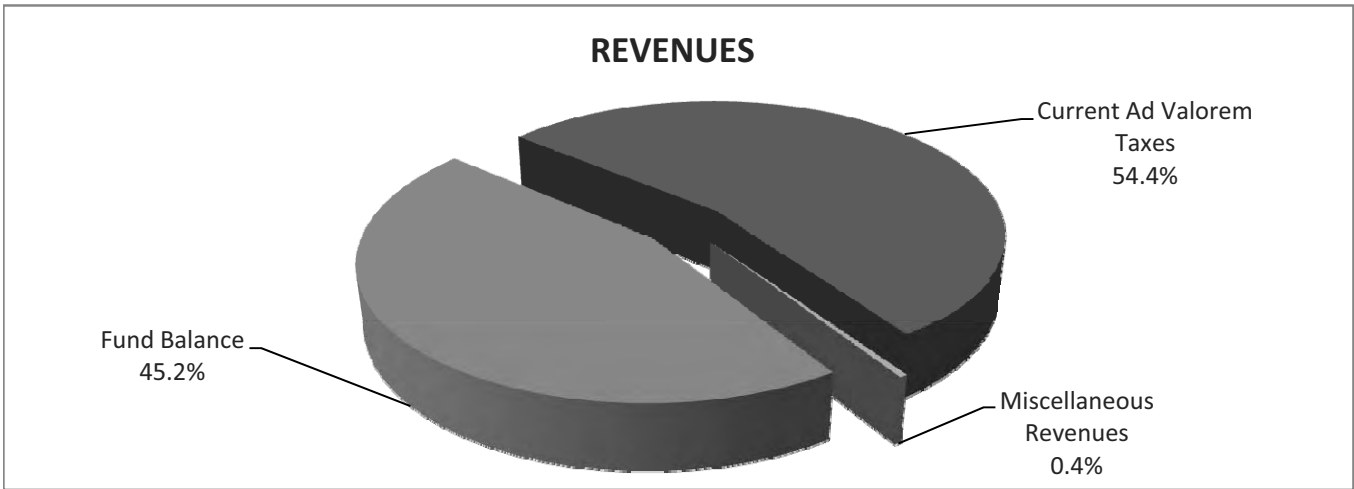
The primary funding source includes transfers in from the Transportation Trust Fund for annual payments. Additional sources include Miscellaneous Revenues and Fund Balance brought forward. Miscellaneous Revenues are declining in FY11 due to decreased interest rates on cash balances.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Miscellaneous Revenues	159,481	59,768	60,000	20,000	-40,000
Less 5% Statutory Reduction	0	0	-3,000	-1,000	2,000
Transfers In	5,542,600	2,152,152	2,145,590	2,182,240	36,650
Fund Balance	0	0	3,504,833	3,503,223	-1,610
Total Revenues:	\$5,702,081	\$2,211,920	\$5,707,423	\$5,704,463	-\$2,960
Expenditures					
Debt Service	2,199,780	2,204,755	2,204,200	2,200,980	-3,220
Reserves - Debt	0	0	3,503,223	3,503,483	260
Total Expenditures:	\$2,199,780	\$2,204,755	\$5,707,423	\$5,704,463	-\$2,960

FUND 234 - SAVE OSCEOLA GO BONDS SERIES 2006 ENVIRONMENTAL LANDS

SAVE OSCEOLA GO BONDS SERIES 2006
Programs & Services:

Debt Service
Payments



FUND 234-LTD GO BONDS 2006 ENVIRONMENTAL LANDS

FUND SUMMARY:

TRENDS & ISSUES

This fund accounts for only the payments of principal, interest and other debt service costs related to the \$15,295,000, Save Osceola General Obligation Bonds. These bonds were issued to provide funding for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. These bonds will sunset in October 2025. The new G.O. Bond Series 2010 (which is managed in Fund 238) paid off \$10,000,000 in commercial paper in FY10 that was previously managed in this Fund. The payoff of the commercial paper reduced the amount needed to be held in reserves and the amount of Ad Valorem revenue collected for Debt Service payments, thereby reducing the interest income estimate for FY11.

REVENUES

Per Ordinance No 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to acquire environmentally significant lands for preservation and protection. The SAVE Osceola Debt millage rate calculated to make necessary debt service payments for Funds 234 and 238 is 0.1896 in FY11. Additional sources include Miscellaneous Revenues and Fund Balance brought forward.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Current Ad Valorem Taxes	1,599,592	1,617,595	1,685,161	1,176,098	-509,063
PY Delinquent Ad Valorem Tax	0	0	100	100	0
Miscellaneous Revenues	6,152	15,056	12,000	8,500	-3,500
Less 5% Statutory Reduction	0	0	-84,863	-59,235	25,628
Transfers In	345,400	0	0	0	0
Fund Balance	0	0	1,281,954	977,538	-304,416
Total Revenues:	\$1,951,144	\$1,632,651	\$2,894,352	\$2,103,001	-\$791,351
Expenditures					
Operating Expenses	0	0	164,576	0	-164,576
Debt Service	1,411,179	1,383,544	1,603,760	1,185,799	-417,961
Reserves - Debt	0	0	1,126,016	917,202	-208,814
Total Expenditures:	\$1,411,179	\$1,383,544	\$2,894,352	\$2,103,001	-\$791,351

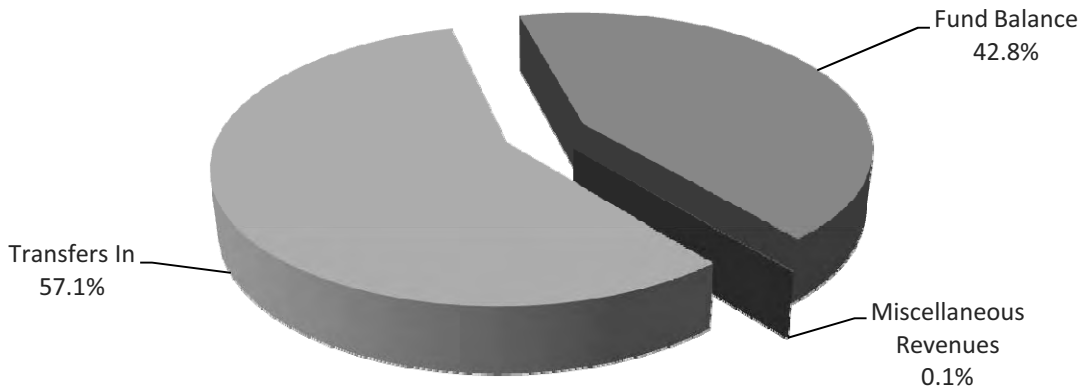
FUND 235 - INFRASTRUCTURE SALES SURTAX SERIES 2007

INFRASTRUCTURE SALES TAX BOND 2007

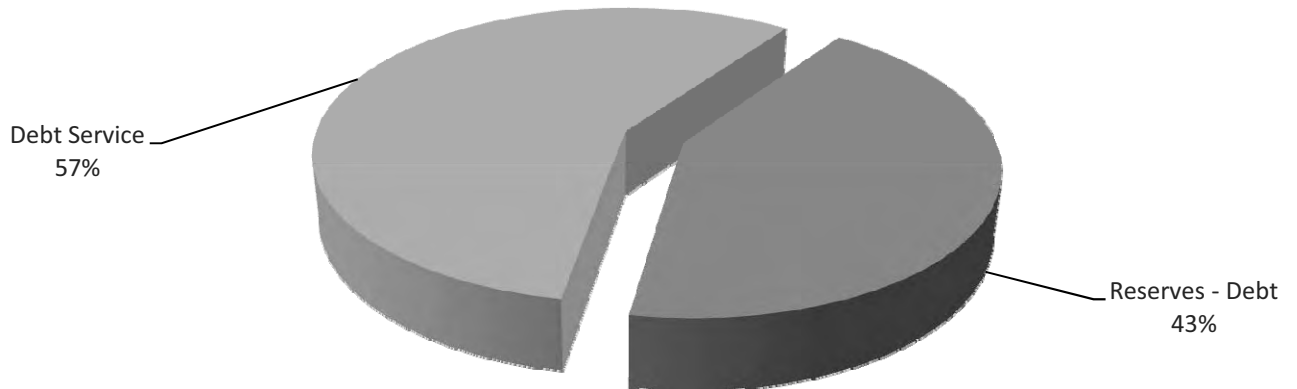
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 235-INFRA SALES SURTAX SERIES 2007

FUND SUMMARY:

TRENDS & ISSUES

This fund accounts for only the payments of principal, interest and other debt service costs related to the \$75,000,000, Series 2007, Infrastructure Sales Surtax Revenue Bonds which was issued to provide funds to finance a portion of the cost of acquisition, construction, and equipping of certain transportation improvements; as well as, park facilities, public safety facilities, other governmental facilities and capital equipment. A portion of the costs also include construction of the County owned and operated agriculture center. There are no operating costs associated with this fund. The final debt service payment for this bond issue is scheduled for October 2024.

REVENUES

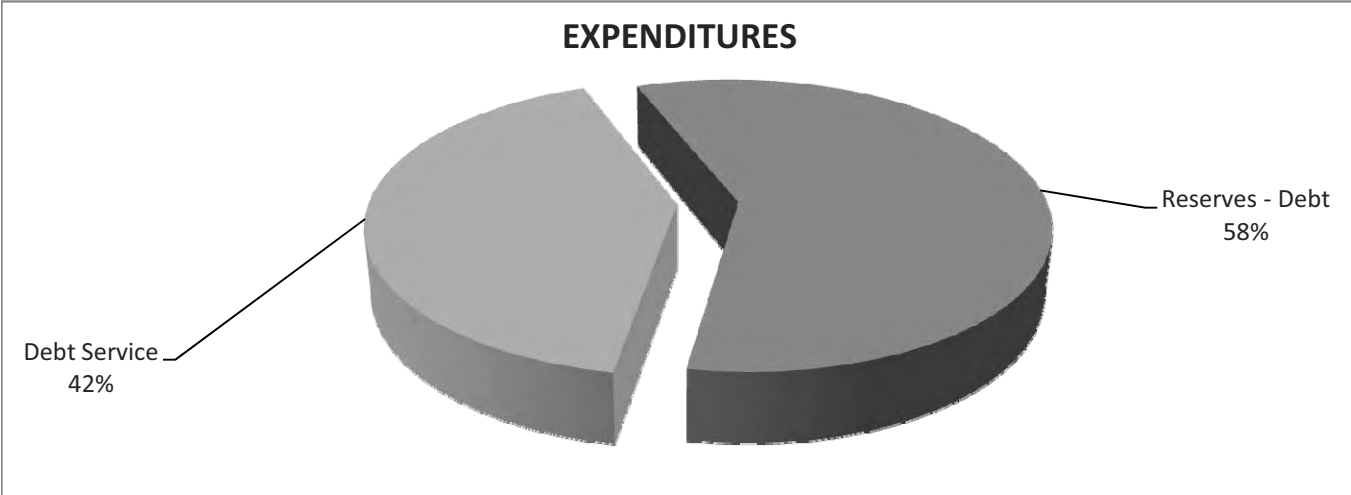
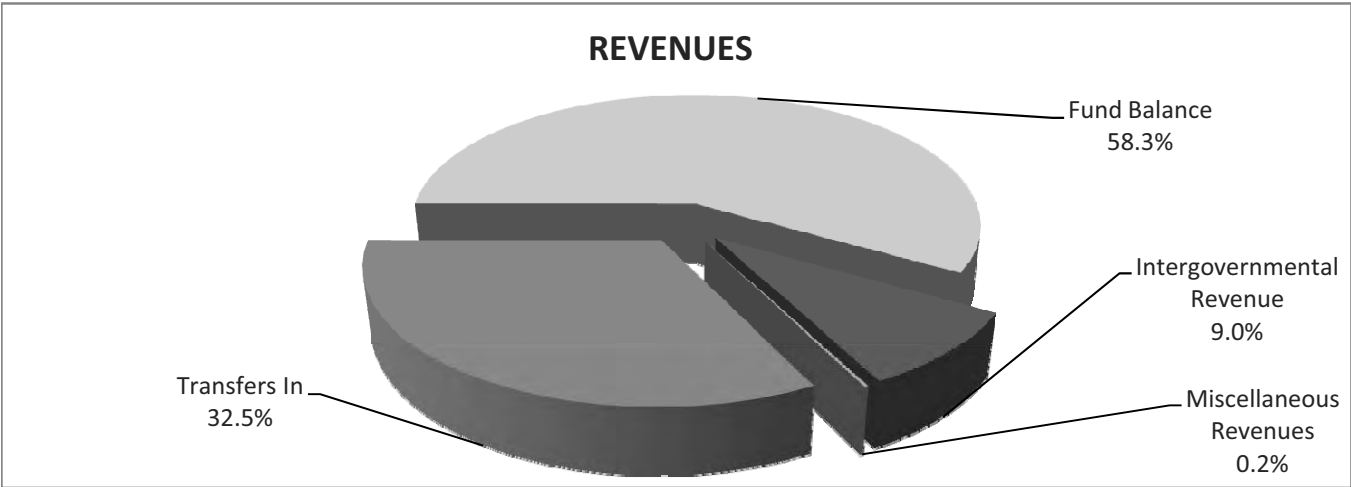
The primary funding sources include transfers in from the Infrastructure Sales Tax Fund and the Transportation Impact Fee Zone 1 (174). Additional sources include Miscellaneous Revenues and Fund Balance brought forward.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Miscellaneous Revenues	69,336	846	11,000	11,000	0
Less 5% Statutory Reduction	0	0	-550	-550	0
Transfers In	7,415,014	6,262,444	6,270,860	6,196,650	-74,210
Fund Balance	0	0	4,516,422	4,637,272	120,850
Total Revenues:	\$7,484,350	\$6,263,290	\$10,797,732	\$10,844,372	\$46,640
Expenditures					
Debt Service	2,965,441	6,215,844	6,210,394	6,204,172	-6,222
Reserves - Debt	0	0	4,587,338	4,640,200	52,862
Total Expenditures:	\$2,965,441	\$6,215,844	\$10,797,732	\$10,844,372	\$46,640

FUND 236 - CAPITAL IMPROVEMENT BOND SERIES 2009

CAPITAL IMPROVEMENT BOND SERIES 2009
Programs & Services:

Debt Service
Payments



FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

FUND SUMMARY:

TRENDS & ISSUES

This fund, established in Fiscal Year 2010 as part of the Revised Budget, accounts for payments of principal, interest and other debt service costs related to the \$132,250,000 Capital Improvement Revenue Bond. The debt service payments recorded in this fund cover the costs of several road projects in Transportation Impact Fee Zones 1 and 2 which include: Osceola Parkway Phase I, Old Lake Wilson, Poinciana Blvd, Goodman Road, Boggy Creek Parkway and Narcoosee Phase I. Other projects included are: The Courthouse Square Parking Garage, Marydia Community Center and the Sheriff's Training Facility. The final debt service payment for this bond issue is scheduled for October 2039.

REVENUES

The primary funding sources include transfers in from the General Fund, Transportation Impact Fee Zones 1 (Fund 174) and 2 (Fund 182). Also recorded as revenue is funding received from a federal subsidy to pay for a portion of the interest on the Build America & Recovery Zone Economic Development Bonds. Other sources include Miscellaneous Revenues.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Intergovernmental Revenue	0	0	0	2,206,244	2,206,244
Miscellaneous Revenues	0	0	0	45,000	45,000
Less 5% Statutory Reduction	0	0	0	-2,250	-2,250
Transfers In	0	0	0	7,923,549	7,923,549
Fund Balance	0	0	0	14,233,770	14,233,770
Total Revenues:	\$0	\$0	\$0	\$24,406,313	\$24,406,313
Expenditures					
Debt Service	0	0	0	10,141,193	10,141,193
Reserves - Debt	0	0	0	14,265,120	14,265,120
Total Expenditures:	\$0	\$0	\$0	\$24,406,313	\$24,406,313

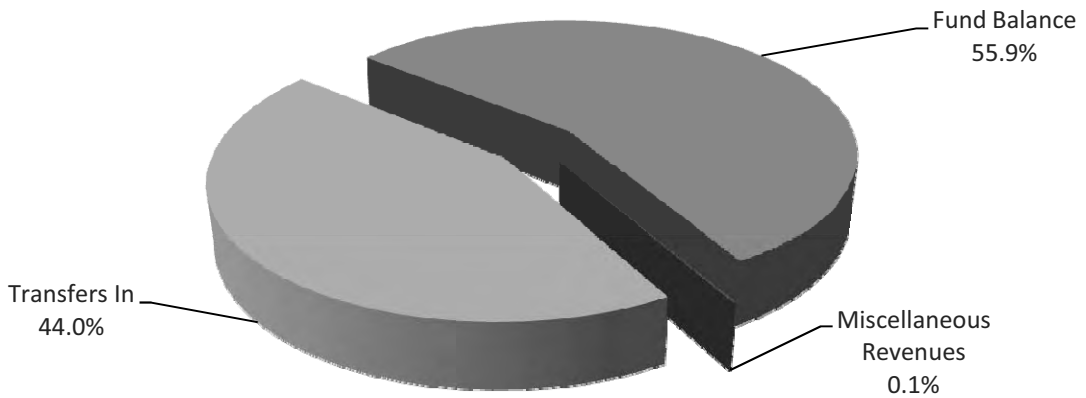
FUND 237-SALES TAX REF REV BONDS SERIES 2010

SALES TAX REF REV BONDS SERIES 2010

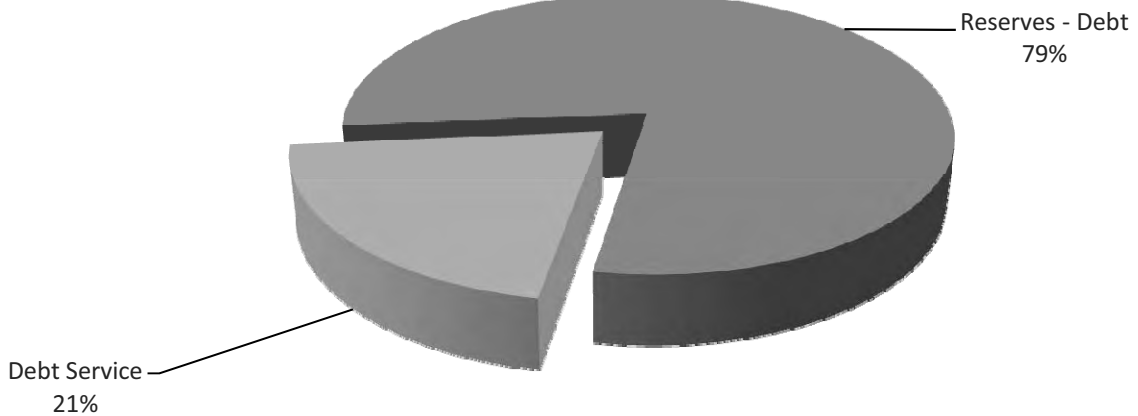
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 237-SALES TAX REF REV BONDS SERIES 2010

FUND SUMMARY:

TRENDS & ISSUES

This fund, established in Fiscal Year 2010 as part of the revised budget, accounts for payments of principal, interest and other debt service costs related to the \$43,470,000 Series 2010, Sales Tax Revenue Refunding Bonds. The Series 2010 Bonds were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999 which was for the construction, expansion and improvement of the County's courthouse and administrative facilities. This bond matures in October 2024.

REVENUES

The funding source for this fund includes sales tax revenues and transfers from the General Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Miscellaneous Revenues	0	0	0	10,000	10,000
Less 5% Statutory Reduction	0	0	0	-500	-500
Transfers In	0	0	0	4,222,700	4,222,700
Fund Balance	0	0	0	5,355,381	5,355,381
Total Revenues:	\$0	\$0	\$0	\$9,587,581	\$9,587,581
Expenditures					
Debt Service	0	0	0	1,999,731	1,999,731
Reserves - Debt	0	0	0	7,587,850	7,587,850
Total Expenditures:	\$0	\$0	\$0	\$9,587,581	\$9,587,581

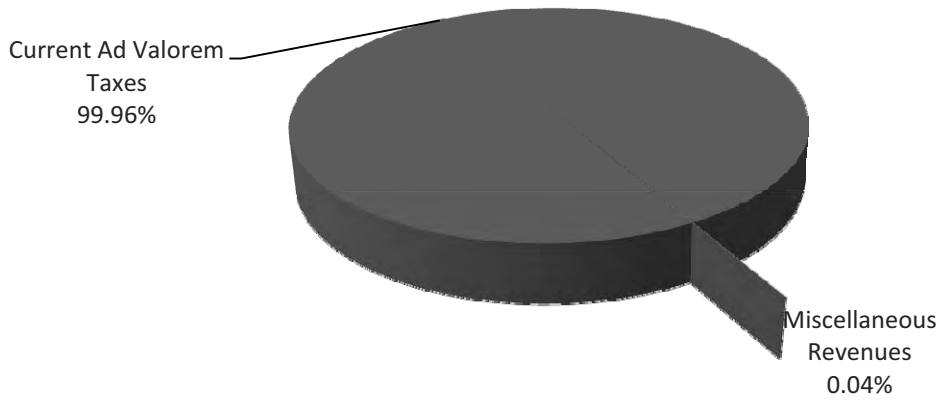
FUND 238 - G.O. BONDS SERIES 2010

G.O. BONDS SERIES 2010

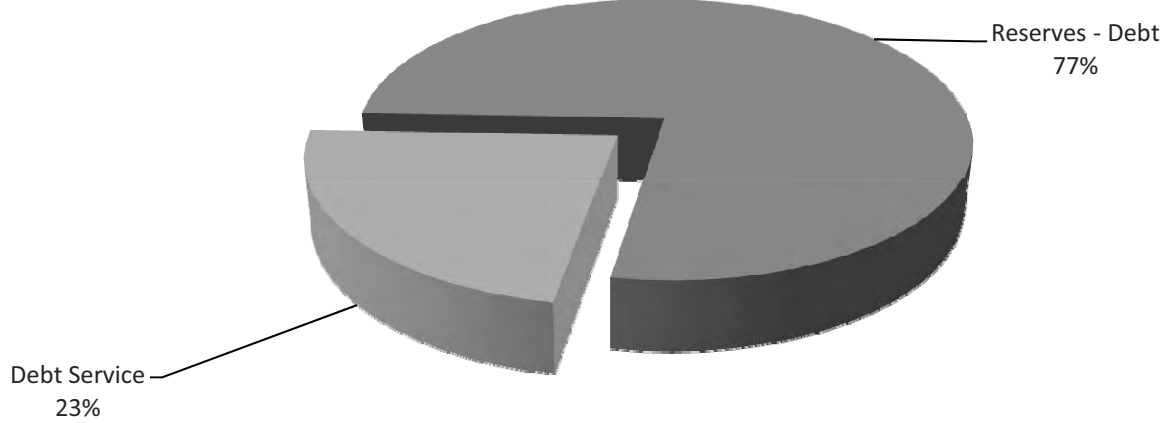
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 238-GO BONDS 2010

FUND SUMMARY:

TRENDS & ISSUES

This fund accounts for the payments of principal, interest and other debt service costs related to the \$25,406,603.40, Save Osceola General Obligation Bond Series 2010. This bond was issued on September 12th, 2010 to provide funding for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. This bond has a final period ending date of 10/01/2025.

REVENUES

Per Ordinance No 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to acquire environmentally significant lands for preservation and protection. The SAVE Osceola Debt millage rate calculated to make necessary debt service payments for Funds 234 and 238 is 0.1896 in FY11. Additional sources include Miscellaneous Revenues and Fund Balance brought forward.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Current Ad Valorem Taxes	0	0	0	2,276,920	2,276,920
Miscellaneous Revenues	0	0	0	1,000	1,000
Less 5% Statutory Reduction	0	0	0	-113,896	-113,896
Total Revenues:	\$0	\$0	\$0	\$2,164,024	\$2,164,024
Expenditures					
Debt Service	0	0	0	491,804	491,804
Reserves - Debt	0	0	0	1,672,220	1,672,220
Total Expenditures:	\$0	\$0	\$0	\$2,164,024	\$2,164,024

Capital Projects Funds

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302 – Sales Tax Revenue Bond 2009 Fund	2
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CAPITAL FUNDS

Capital Funds are funds that account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

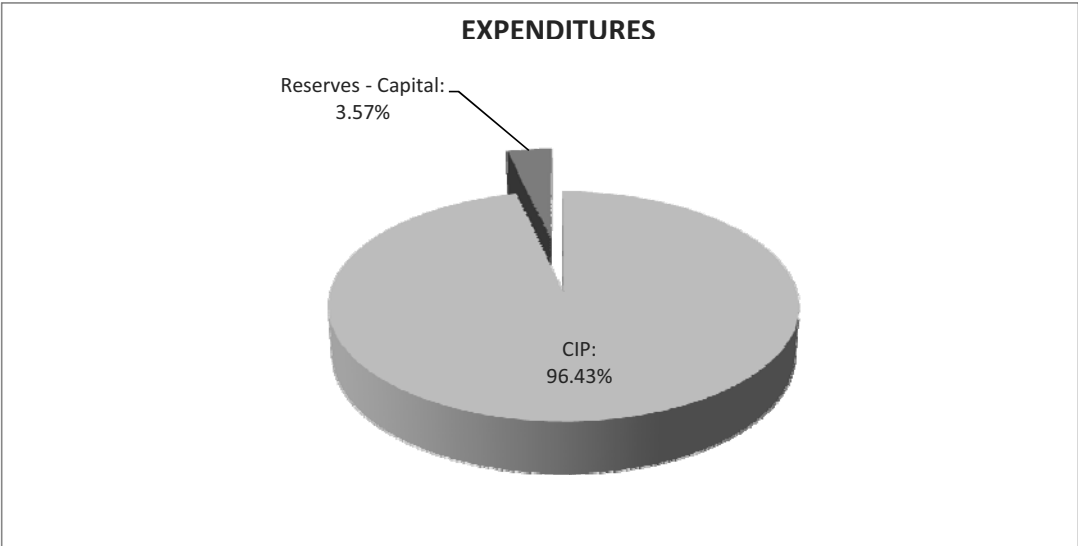
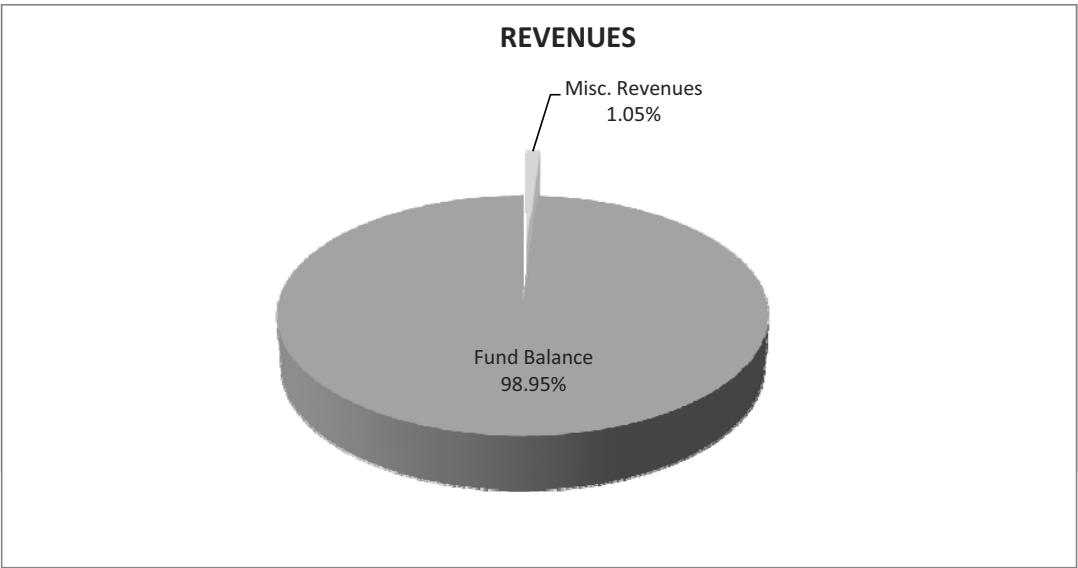
FUND 302 - SALES TAX REVENUE BONDS 2008 CAPITAL FUND

SALES TAX REVENUE BOND SERIES 2008
Programs & Services:

EOC

ROW Acquisition and DRIs

Fire Equipment



FUND 302-SALES TAX REV BOND 2008

FUND SUMMARY:

TRENDS & ISSUES

This fund was created to recognize and record the proceeds and use for capital projects of the 2008 Infrastructure Sales Surtax Revenue Bonds. These bonds were issued to pay for the Emergency Operations Center (EOC), Fire Rescue Equipment and other County property acquisitions related to planned developments for Regional Impact (DRI). Of the funding included in the FY 2011 budget, \$12.5 million is for the DRIs and the remaining \$1.2 million is for the EOC.

REVENUES

During FY 2009, \$44,075,000 in bond proceeds was received as revenue. The Fund Balance for FY 2011 is the remaining unexpended balance of those proceeds.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	0	213,399	0	150,000	150,000
Less 5% Statutory Reduction	0	0	0	-7,500	-7,500
Other Sources	0	44,075,000	0	0	0
Transfers In	5,595,558	0	0	0	0
Fund Balance	0	0	7,888,809	14,120,266	6,231,457
Total Revenues:	\$5,595,558	\$44,288,399	\$7,888,809	\$14,262,766	\$6,373,957
<u>Expenditures</u>					
Capital Outlay	5,595,559	20,850,137	7,888,809	13,753,061	5,864,252
Transfers Out	0	5,595,558	0	0	0
Reserves - Capital	0	0	0	509,705	509,705
Total Expenditures:	\$5,595,559	\$26,445,695	\$7,888,809	\$14,262,766	\$6,373,957

FUND 305 - DEFICIENT ROADS CAPITAL FUND

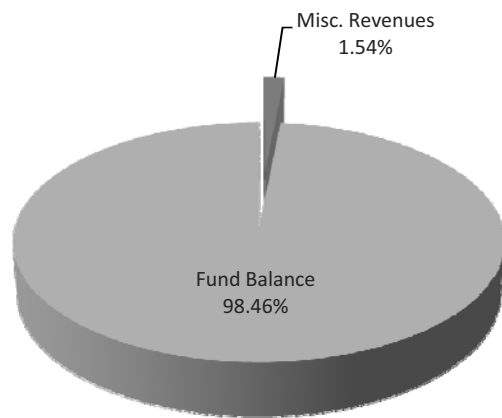
DEFICIENT ROADS CAPITAL FUND

Programs & Services:

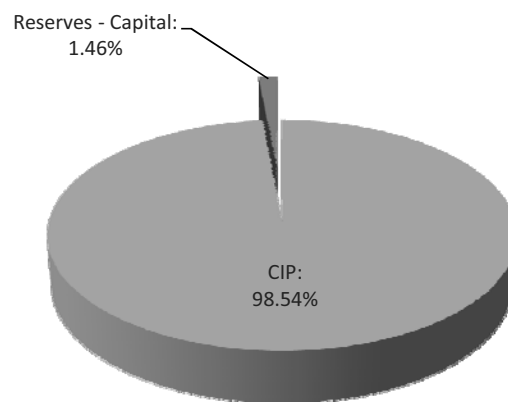
Poinciana Blvd/17-92

Osceola Parkway Phase I and II

REVENUES



EXPENDITURES



FUND 305-DEFICIENT ROADS CAPITAL

FUND SUMMARY:

TRENDS & ISSUES

This fund was created in FY09 to recognize and reserve funds to be used for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance No. 06-38, road projects which are not growth related do not qualify for impact fees and must have other funding sources. Prior to FY09, these projects were part of the Infrastructure Sales Tax Fund but were moved into a separate fund to better track associated costs. For FY 2011, the budget includes funding for the Poinciana Boulevard/17-92 to Crescent Road and Osceola Parkway Phase II projects.

REVENUES

This is a non-revenue generating fund. The revenues reflected in FY 2011 is from fund balance that is being carried from prior fiscal years.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Miscellaneous Revenues	0	0	0	47,983	47,983
Less 5% Statutory Reduction	0	0	0	-2,399	-2,399
Transfers In	0	5,886,497	1,002,906	0	-1,002,906
Fund Balance	0	0	5,000,000	3,076,735	-1,923,265
Total Revenues:	\$0	\$5,886,497	\$6,002,906	\$3,122,319	-\$2,880,587
<u>Expenditures</u>					
Capital Outlay	0	300,277	4,565,030	3,076,735	-1,488,295
Reserves - Capital	0	0	1,437,876	45,584	-1,392,292
Total Expenditures:	\$0	\$300,277	\$6,002,906	\$3,122,319	-\$2,880,587

FUND 306 - LOCAL OPTION SALES SURTAX FUND

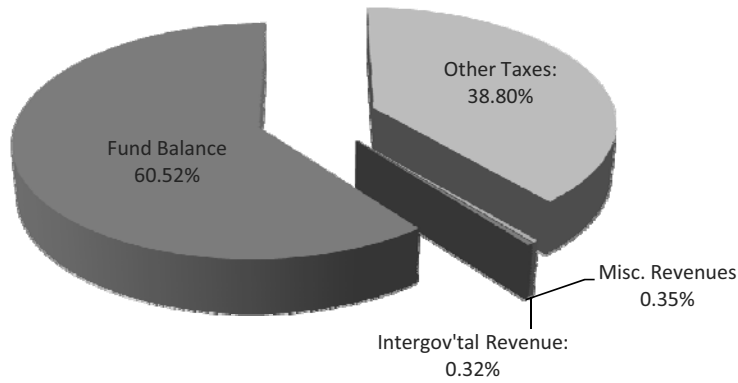
LOCAL OPTION SALES SURTAX FUND
Programs & Services:

Financing, planning, and constructing infrastructure

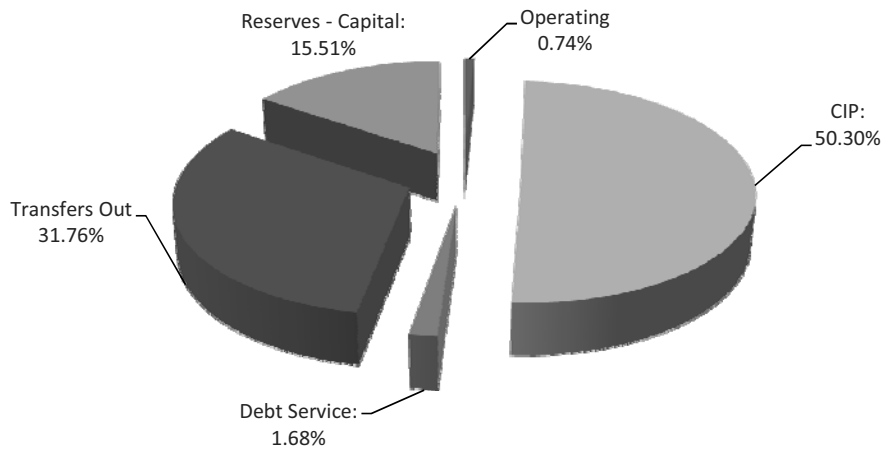
Acquisition of land for public recreation

Conservation or protection of natural resources

REVENUES



EXPENDITURES



FUND 306-LOCAL OPTION SALES TAX FUND

FUND SUMMARY:

TRENDS & ISSUES

This fund was established to account for projects funded by the Local Infrastructure Sales Tax. Per Florida Statutes 212.055(2), the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation; or conservation or protection of natural resources. The FY 2011 adopted budget includes funding for the Poinciana Health department modular facility, a Fire Station in Reunion and Harmony Fire stations, Fire and EMS equipment, stormwater projects, drainage improvements, culvert, ditches and easements related projects, Bass Slough basin project, sidewalks, Carroll and JYP intersection, Osceola Parkway Phase I (wall), Walking Sticks Park, Marina Club Estates, stimulus resurfacing projects, traffic systems maintenance projects, Goodman Road paving, Pleasant Hill Hoagland boulevard, Advance Traffic Management systems, Robert Guevara Community Center, Shingle Creek Welcome Center and Nature Preserve, Hickory Tree Community Park, Holopaw Community Park, Rummel Road Extension and Sheriff related projects including training and maintenance facilities, labs, contaminated drug evidence dry room, and vehicles, and other. Also included is funding for Debt Service payments for prior years bond issuances to fund multiple infrastructure projects and to cover the debt service payments for the Transportation Impact Fee Zones 4, 5 and 6.

REVENUES

The revenues from the Infrastructure Sales Tax reflect an increase from the FY 2010 adopted budget based on current year collection trends. In addition, the significant increase reflected in the Fund Balance is due to the timing as to which the balance forward for ongoing projects is being recognized. In prior years, the Adopted Budget did not include the funding to be carried for the completion of capital projects; this funding was not recognized until the first amendment to the budget was completed (revised budget). The increase reflected in FY11 appears significant compared to FY10, but allows for more effective administration of projects that can now continue without interruption.

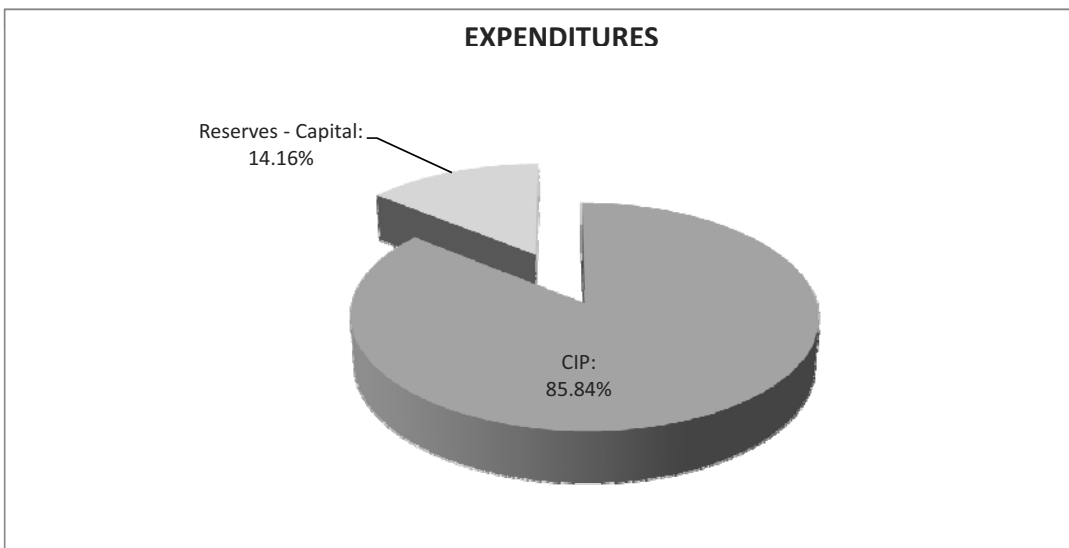
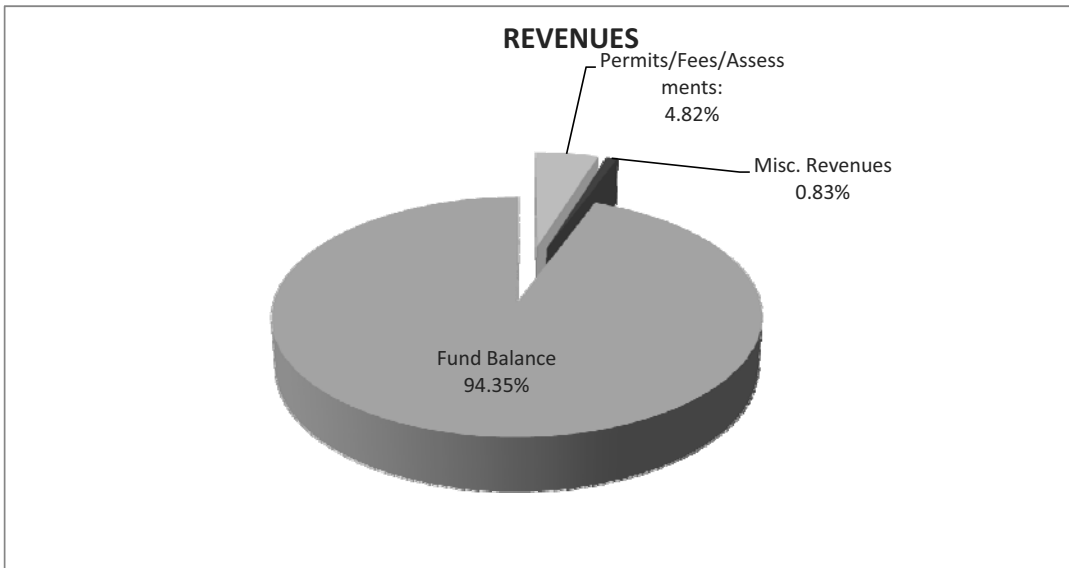
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Other Taxes	21,422,941	19,528,069	19,099,567	19,290,051	190,484
Intergovernmental Revenue	657,396	0	1,298,307	160,855	-1,137,452
Miscellaneous Revenues	644,761	632,597	205,575	175,575	-30,000
Less 5% Statutory Reduction	0	0	-965,257	-973,281	-8,024
Other Sources	0	2,006	0	0	0
Transfers In	11,840,100	17,889,425	11,750,000	0	-11,750,000
Fund Balance	0	0	10,588,872	30,090,170	19,501,298
Total Revenues:	\$34,565,198	\$38,052,097	\$41,977,064	\$48,743,370	\$6,766,306
<u>Expenditures</u>					
Operating Expenses	139,016	519,701	0	362,798	362,798
Capital Outlay	16,235,299	13,568,667	25,180,433	24,520,049	-660,384
Debt Service	819,642	819,345	819,345	818,886	-459
Transfers Out	19,229,211	15,354,519	11,834,232	15,481,397	3,647,165
Reserves - Capital	0	0	4,143,054	7,560,240	3,417,186
Total Expenditures:	\$36,423,168	\$30,262,232	\$41,977,064	\$48,743,370	\$6,766,306

FUND 312 - BOATING IMPROVEMENT CAPITAL FUND

BOATING IMPROVEMENT CAPITAL FUND

Programs & Services:

Boating improvement projects



FUND 312-BOATING IMPROV CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES

In 1997, the State relinquished administration of the boating improvement program to Counties. This fund was established to account for boat registration fees, which are collected by the State and remitted to counties to pay for boating improvement projects. For FY 2011, the budget includes funding for the Mac Overstreet Boat Ramp and Jo Overstreet boating improvement projects.

REVENUES

The funding sources include the boat registration fees, interest and cash forward from previous periods. The Fund Balance is reflective of the amount to be carried from the prior fiscal year to continue the capital related improvement projects.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	45,127	44,046	41,500	33,200	-8,300
Miscellaneous Revenues	21,671	10,855	16,000	5,725	-10,275
Less 5% Statutory Reduction	0	0	-2,875	-1,946	929
Fund Balance	0	0	686,020	650,182	-35,838
Total Revenues:	\$66,798	\$54,901	\$740,645	\$687,161	-\$53,484
<u>Expenditures</u>					
Capital Outlay	0	31,724	590,762	589,887	-875
Reserves - Capital	0	0	149,883	97,274	-52,609
Total Expenditures:	\$0	\$31,724	\$740,645	\$687,161	-\$53,484

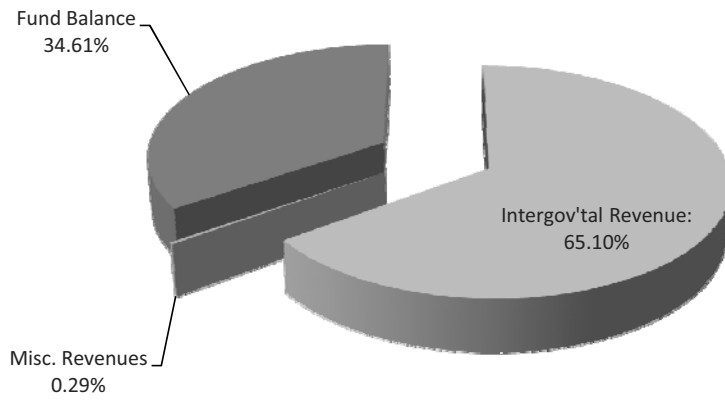
FUND 315 - GENERAL CAPITAL OUTLAY FUND

GENERAL CAPITAL OUTLAY FUND

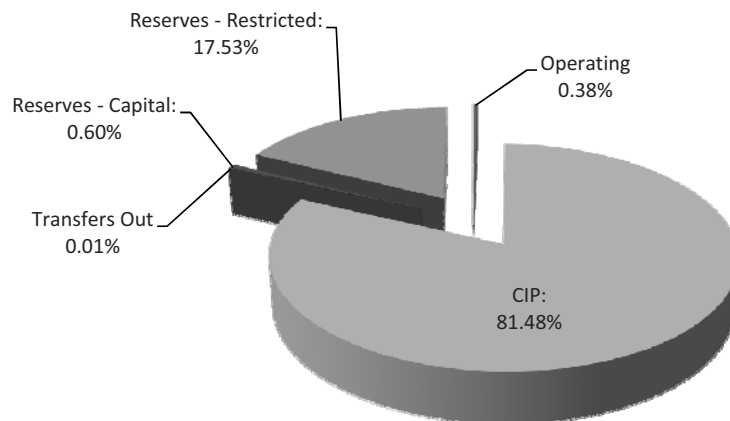
Programs & Services:

Capital projects funded through
other than local infrastructure
sales surtax funds

REVENUES



EXPENDITURES



FUND 315-GEN CAP OUTLAY FUND

FUND SUMMARY:

TRENDS & ISSUES

The General Capital Outlay fund was created to allocate funding for general capital outlay projects. This fund began to be used during Fiscal Year 2010 to distinguish between capital projects funded from Local Infrastructure Sales Surtaxes and other revenue sources. As such, no amounts are reflective in the FY 2010 adopted budget. The funding included as part of the FY11 budget is for the continuation of several stormwater, drainage and traffic capital projects. Also included is funding to continue some of the American Recovery and Reinvestment Act (ARRA)/Local Assistance Program (LAP) funded road, resurfacing and signal projects. In addition, as part of the FY 2011 budget, two former Special Revenue Funds (Fund 140 - Special Projects Fund and Fund 173 - Overstreet Park fund) were incorporated into this fund per Government Accounting Standard Board (GASB) requirements. Allocated to the restricted reserves is funding to cover two County commitments and capital projects.

REVENUES

This is a non-revenue generating fund. The projects currently allocated to this fund are paid through funding that has been carried from prior fiscal years either from grants or from monies transferred from other funds.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Intergovernmental Revenue	0	0	0	19,440,909	19,440,909
Miscellaneous Revenues	0	0	0	86,385	86,385
Less 5% Statutory Reduction	0	0	0	-4,320	-4,320
Fund Balance	0	0	0	10,333,733	10,333,733
Total Revenues:	\$0	\$0	\$0	\$29,856,707	\$29,856,707
<u>Expenditures</u>					
Operating Expenses	0	0	0	113,099	113,099
Capital Outlay	0	0	0	24,325,876	24,325,876
Transfers Out	0	0	0	4,277	4,277
Reserves - Capital	0	0	0	179,932	179,932
Reserves - Restricted	0	0	0	5,233,523	5,233,523
Total Expenditures:	\$0	\$0	\$0	\$29,856,707	\$29,856,707

FUND 322-SALES TAX 2002 BOND CAPITAL

FUND SUMMARY:

TRENDS & ISSUES

This fund accounts for the proceeds of and use for capital projects of the 2002 Infrastructure Sales Surtax Revenue Bonds. As the bonds that supported the funding for projects in this fund have been expensed, this fund was closed at the end of FY10. The ongoing projects were moved to Fund 306 - Local Options Sales Surtax Fund.

REVENUES

Bond revenues have been expensed. Remaining revenue source (Balance Forward and Grant funding) have been transferred to Fund 306 - Local Options Sales Surtax Fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Revenues					
Intergovernmental Revenue	92,338	33,759	144,616	0	-144,616
Miscellaneous Revenues	398,734	325,158	0	0	0
Transfers In	5,073,905	0	0	0	0
Fund Balance	0	0	1,206,963	0	-1,206,963
Total Revenues:	\$5,564,977	\$358,917	\$1,351,579	\$0	-\$1,351,579
Expenditures					
Operating Expenses	0	54,464	0	0	0
Capital Outlay	3,287,854	6,980,692	1,001,579	0	-1,001,579
Reserves - Capital	0	0	350,000	0	-350,000
Total Expenditures:	\$3,287,854	\$7,035,156	\$1,351,579	\$0	-\$1,351,579

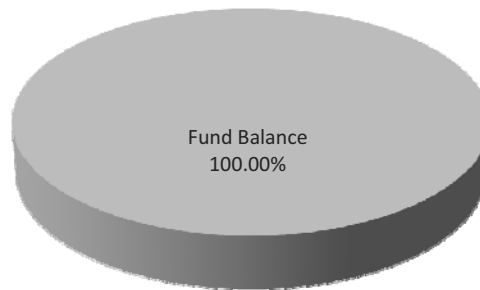
FUND 326 - TRANSPORTATION IMPACT FEE CAPITAL FUND

TRANSPORTATION IMPACT FEE CAPITAL FUND

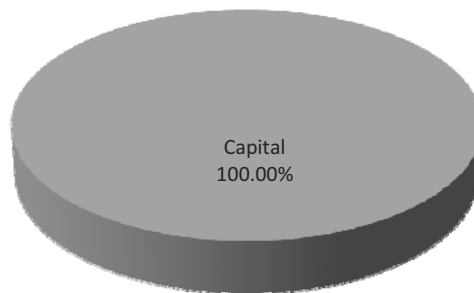
Programs & Services:

Transportation impact fee eligible
bonded projects

REVENUES



EXPENDITURES



FUND 326-TRANS IMP FEE CAPITAL FUND COSTS

FUND SUMMARY:

TRENDS & ISSUES

This fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. However, only projects related to transportation are recorded in this fund. This fund began to be used during fiscal year 2010, as such, no amounts are reflective in the FY 2010 adopted budget. The funding included in the FY 2011 budget is for the continuation of the following road projects: Old Lake Wilson, Osceola Parkway Phase I, Poinciana Boulevard, Goodman Road, and Boggy Creek Park.

REVENUES

This is a non-revenue generating fund. The projects currently allocated to this fund are paid through bond revenues received in FY10 and carried forward to complete the construction projects.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Fund Balance	0	0	0	38,017,372	38,017,372
Total Revenues:	\$0	\$0	\$0	\$38,017,372	\$38,017,372
<u>Expenditures</u>					
Capital Outlay	0	0	0	38,017,372	38,017,372
Total Expenditures:	\$0	\$0	\$0	\$38,017,372	\$38,017,372

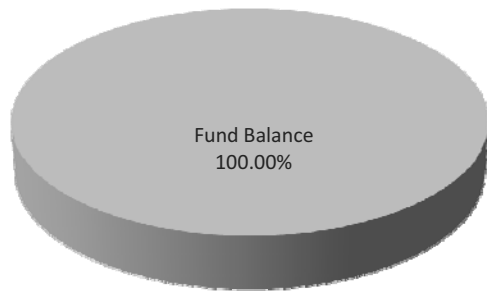
FUND 327 - INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

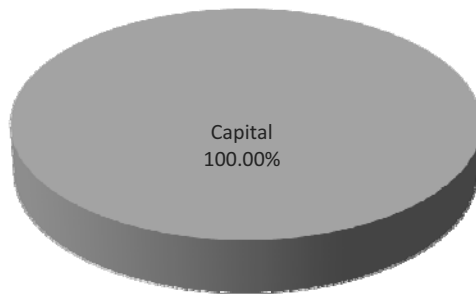
Programs & Services:

Ancillary capital projects

REVENUES



EXPENDITURES



FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES

This fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. However, only those costs related to ancillary projects including the Courthouse Square Parking Garage, Marydia Community Center, and Sheriff Training Facility are recorded in this fund. Because this fund began to be used during fiscal year 2010, no amounts are reflective in the FY 2010 adopted budget. The funding included in the FY 2011 budget is for the continuation of the projects mentioned above.

REVENUES

This is a non-revenue generating fund. The projects currently allocated to this fund are paid through bond revenues received in FY10 and carried forward to complete the construction projects.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Fund Balance	0	0	0	20,430,579	20,430,579
Total Revenues:	\$0	\$0	\$0	\$20,430,579	\$20,430,579
<u>Expenditures</u>					
Capital Outlay	0	0	0	20,430,579	20,430,579
Total Expenditures:	\$0	\$0	\$0	\$20,430,579	\$20,430,579

Enterprise Funds Table of Contents

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407 – Osceola Parkway Fund.....	15

ENTERPRISE FUNDS

Enterprise Funds are funds that account for the operations that are: (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FUND 401 - SOLID WASTE FUND

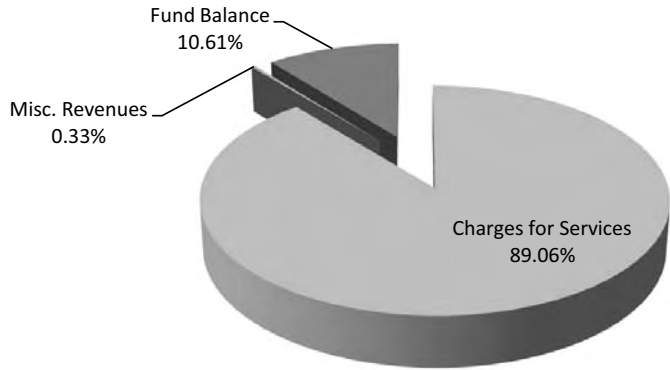
SOLID WASTE
Programs & Services:

Universal Solid Waste

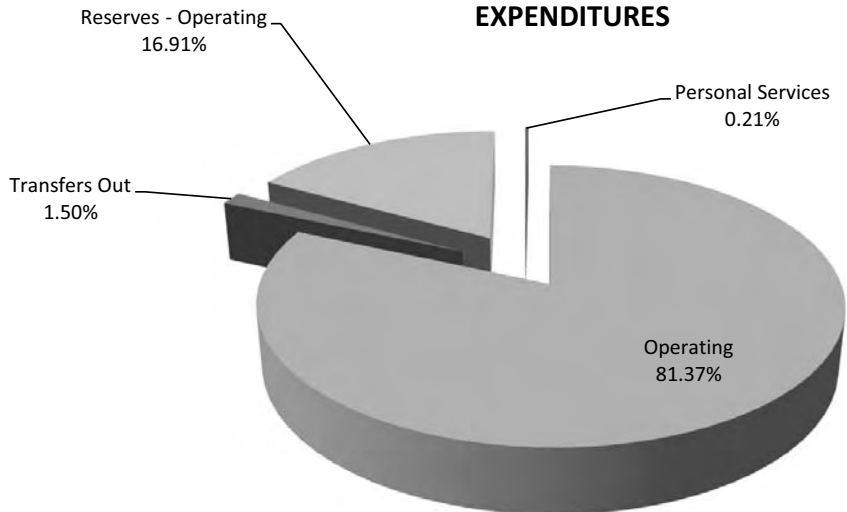
Southport Landfill

Bass Road Landfill

REVENUES



EXPENDITURES



FUND 401 - SOLID WASTE FUND

MISSION STATEMENT:

To effectively construct and maintain countywide infrastructure, address current needs and future community growth, while providing exceptional customer service in a professional and progressive manner.

FY11 Goals & Objectives:

In the fiscal year 2011 the goals and objectives are as follows:

GOAL 1 - Execute a recycling program that achieves a 10% reduction of the waste stream.

Objectives:

1. Create two new recycling points during FY 2010.
2. Streamline recycling collection costs by consolidating the collected glass and aluminum to the Southport's site by June 2010, thereby cutting fuel cost and drive time by 15%.

GOAL 2 - Complete closure of the Bass Road construction and demolition landfill by April 2010.

GOAL 3 - Expand the small business waste inspections by 10%.

FUND 401-SOLID WASTE FUND

FUND SUMMARY:

TRENDS & ISSUES

The Solid Waste and Resource Recovery Enterprise Fund is used to account for the operation of the County's off-site collection centers and the operation and closure of the County's landfills. It operates like a business, in that the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. For FY 2011, the revenues from service charges are projected to increase due to higher costs for the haulers contract. On the expense side, a reduction is reflected in Personal Services that is consistent with the countywide furlough, and the reallocation of benefits overhead costs from personal services to Operating Expenses. This reduction is being offset by an increase of 3.1 FTE due to the reallocation of 3.0 positions from the Transportation Trust Fund (fund 102) and the split funding of 0.1 FTE for Public Works Administration personnel.

REVENUES

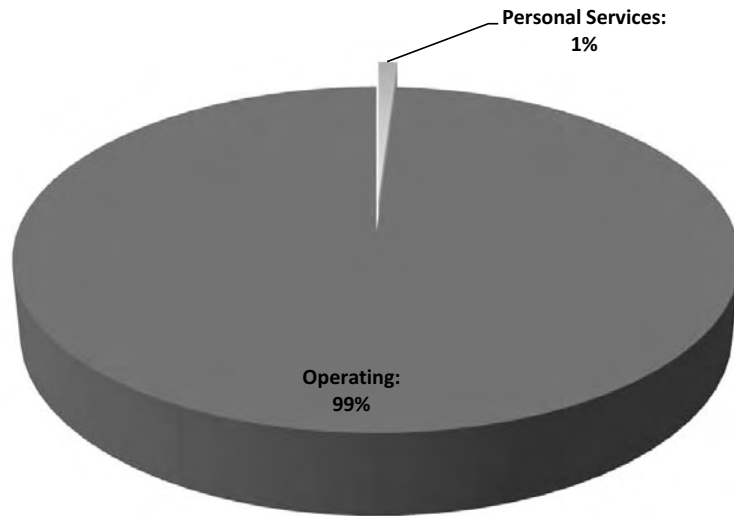
The FY 2011 revenues reflect an increase from the FY 2010 Adopted Budget mostly due to a projected increase in Fund Balance that is consistent with current fiscal year spending trends. Increases are also in the Solid Waste Assessments in order to cover an increase in the haulers' contract costs and in host fees. A decrease is projected for Miscellaneous Revenues mostly due to lower interest collections and miscellaneous reimbursements. As for Transfers In, for FY 2011, the transfer in from the General Fund has been eliminated.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,537,415	13,570,368	13,172,837	13,514,274	341,437
Charges For Services	4,778,639	3,032,716	2,102,000	3,096,921	994,921
Miscellaneous Revenues	12,344,665	455,798	394,761	299,359	-95,402
Less 5% Statutory Reduction	0	0	-783,479	-845,528	-62,049
Other Sources	0	4,523	0	0	0
Transfers In	135,951	125,754	49,417	0	-49,417
Fund Balance	0	0	16,953,678	18,409,376	1,455,698
Total Revenues:	\$18,796,670	\$17,189,159	\$31,889,214	\$34,474,402	\$2,585,188
<u>Expenditures</u>					
Personal Services	1,369,962	1,369,018	1,396,703	1,326,475	-70,228
Operating Expenses	14,029,174	13,914,863	12,506,619	12,470,196	-36,423
Capital Outlay	0	0	36,400	163,100	126,700
Transfers Out	344,101	344,101	262,414	310,985	48,571
Reserves - Capital	0	0	17,687,078	15,890,433	-1,796,645
Reserves - Operating	0	0	0	4,313,213	4,313,213
Total Expenditures:	\$15,743,237	\$15,627,982	\$31,889,214	\$34,474,402	\$2,585,188

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	22.00	20.00	21.00	24.10	3.10
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	22.00	20.00	21.00	24.10	3.10

**FUND 401 - SOLID WASTE FUND
UNIVERSAL SOLID WASTE**

EXPENDITURES



**FUND 401-SOLID WASTE FUND
UNIVERSAL SOLID WASTE**

COST CENTER SUMMARY: (3113):

TRENDS & ISSUES

This cost center is used to account for the Universal Solid Waste Special Assessments and payments to haulers for Solid Waste pickup service. The FY 2011 budget reflects an increase in Personal Services that is consistent with the split funding of 0.1 FTE (Public Works Administration personnel). This increase is being offset by the countywide furlough along with the reallocation of benefits overhead costs from Personal Services to Operating Expenditures.

REVENUES

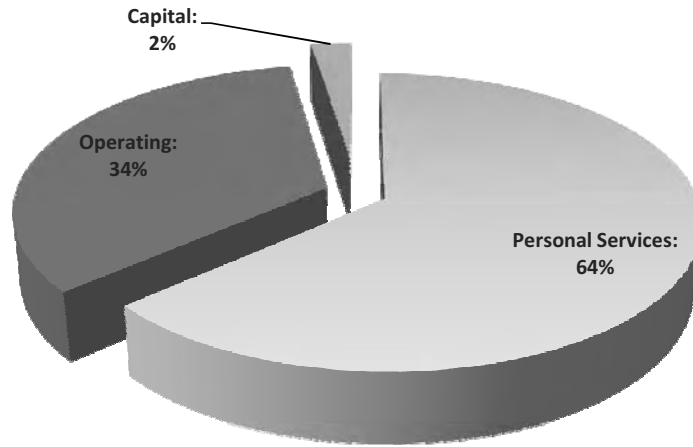
Revenues recorded in this cost center are from Special Assessments collections. The FY 2011 budget reflects an increase that is consistent with the revenues needed to cover the haulers' contract costs.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	94,509	83,193	103,813	113,544	9,731
Operating Expenses	11,253,294	10,990,262	10,997,120	11,210,174	213,054
Total Expenditures:	\$11,347,803	\$11,073,455	\$11,100,933	\$11,323,718	\$222,785

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	1.00	2.00	2.10	0.10
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	1.00	2.00	2.10	0.10

FUND 401 - SOLID WASTE FUND
HAZARDOUS WASTE

EXPENDITURES



**FUND 401-SOLID WASTE FUND
HAZARDOUS WASTE**

COST CENTER SUMMARY: (3141):

TRENDS & ISSUES

This cost center is used to account for the Hazardous Waste Special Assessment. The FY 2011 budget shows a reduction for Personal Services that is attributable to the 80-hour countywide furlough and the reallocation of benefits overhead costs from Personal Services to Operating Expenses. The budget for operating expenses shows significant reductions as a result of the department's effort to align the budget with currently projected needs.

REVENUES

Revenues recorded in this cost center correspond to special assessment charges collected for hazardous waste collection and covers the costs of administering the program.

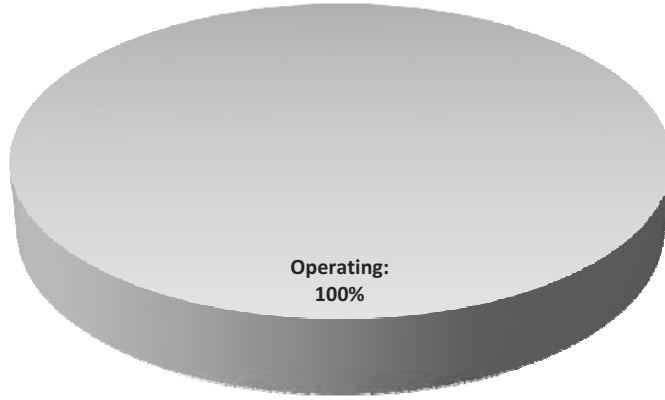
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	162,209	170,532	176,436	143,199	-33,237
Operating Expenses	443,313	360,213	170,781	76,509	-94,272
Capital Outlay	0	0	5,000	5,500	500
Total Expenditures:	\$605,522	\$530,745	\$352,217	\$225,208	-\$127,009

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	3.00	3.00	3.00	3.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.00	3.00	3.00	3.00	0.00

FUND 401 - SOLID WASTE FUND
SOUTHPORT LANDFILL

EXPENDITURES



**FUND 401-SOLID WASTE FUND
SOUTHPORT LANDFILL**

COST CENTER SUMMARY: (3161):

TRENDS & ISSUES

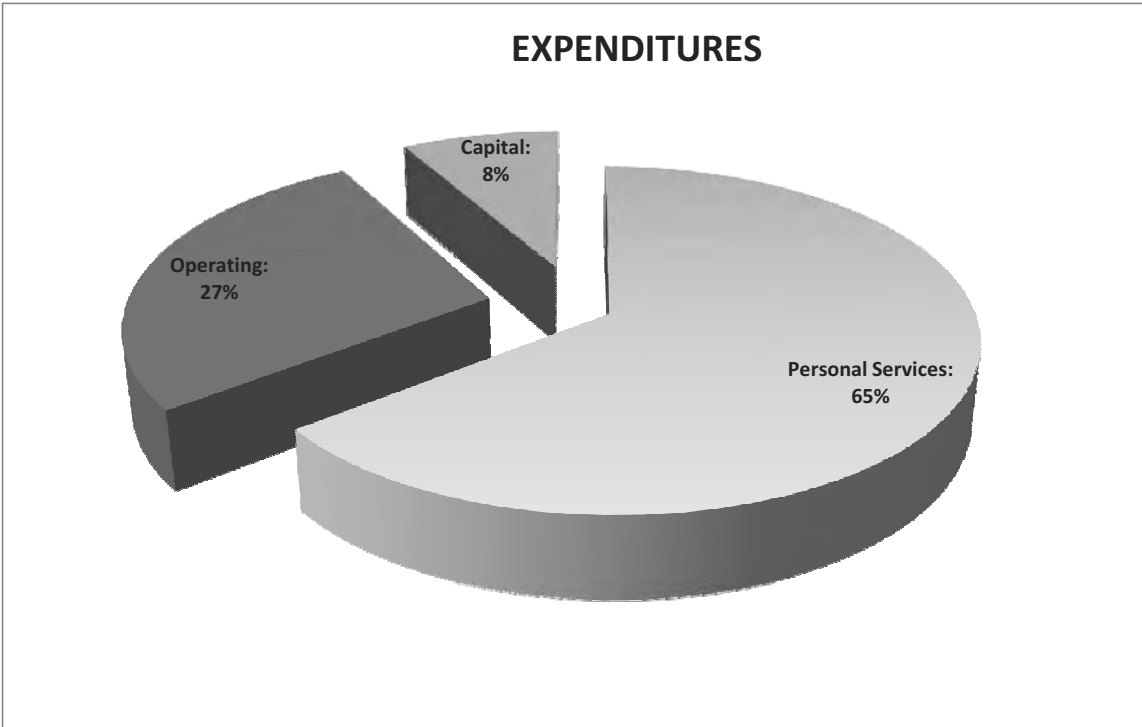
This cost center accounts for the expenditures related to the long term care requirements of the now closed Southport Landfill. An estimate of the average annual requirements (based on the consultants' estimates and existing reserves) is budgeted in this cost center and transferred to a liability/reserve account. The FY 2011 budget shows a reduction due to the property and liability insurance not being allocated to this cost center.

REVENUES

This cost center is supported by revenues recorded to the fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Operating Expenses	1,612,687	1,947,607	710,220	700,000	-10,220
Total Expenditures:	\$1,612,687	\$1,947,607	\$710,220	\$700,000	-\$10,220

FUND 401 - SOLID WASTE FUND
BASS ROAD LANDFILL



**FUND 401-SOLID WASTE FUND
BASS ROAD LANDFILL**

COST CENTER SUMMARY: (3162):

TRENDS & ISSUES

This cost center accounts for the operations of the recently closed Bass Road Landfill. Although the budget includes 3.0 FTEs that were moved from the Transportation Trust Fund (Fund 102), the FY 2011 budget for Personal Services is reflective of a decrease due to the countywide furlough and the reallocation of benefits overhead costs from Personal Services to Operating Expenditures. The budget for Operating Expenditures shows a decline from the prior fiscal year due to the department's effort to reduce costs. On the Capital Outlay side, funding is included to pay for a yard waste pad, gasoline powered water pump, and three vehicles.

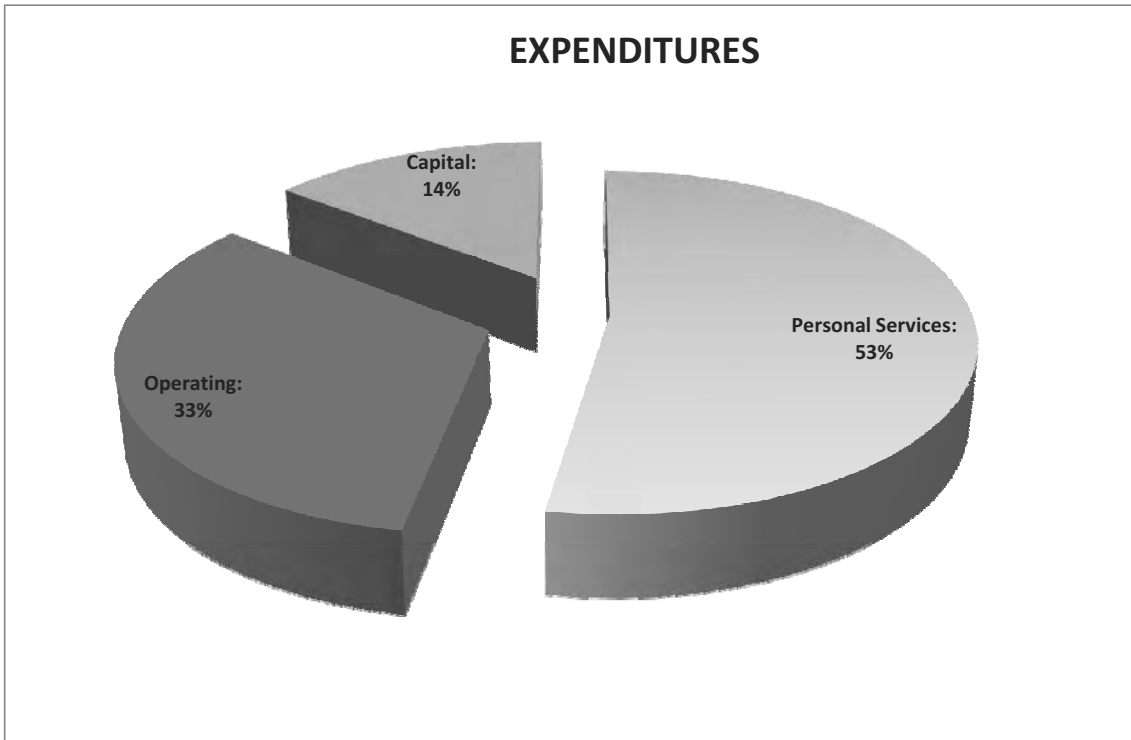
REVENUES

Revenues in this cost center are for franchise fees, host fees and other. For FY 2011, an increase is projected in the revenue collections for host fees consistently with current year estimates.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	961,053	949,258	948,374	923,770	-24,604
Operating Expenses	657,751	552,657	554,390	392,278	-162,112
Capital Outlay	0	0	0	117,600	117,600
Total Expenditures:	\$1,618,804	\$1,501,915	\$1,502,764	\$1,433,648	-\$69,116

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	14.00	13.00	13.00	16.00	3.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	14.00	13.00	13.00	16.00	3.00

FUND 401 - SOLID WASTE FUND
CONTAINER ROUTE



**FUND 401-SOLID WASTE FUND
CONTAINER ROUTE**

COST CENTER SUMMARY: (3166):

TRENDS & ISSUES

This cost center accounts for the operations of the recently closed Bass Road Landfill. The FY 2011 budget for Personal Services is reflective of a decrease due to the Countywide furlough and the reallocation of benefits overhead costs from Personal Services to Operating Expenditures. The budget for Operating Expenditures shows an increase that is reflective of the department's projected needs for the fiscal year. Also included as part of the budget is \$40,000 to pay for a fence and recycling roll off containers.

REVENUES

This cost center is supported by revenues recorded to the fund.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Expenditures</u>					
Personal Services	152,191	166,035	168,080	145,962	-22,118
Operating Expenses	62,129	64,124	74,108	91,235	17,127
Capital Outlay	0	0	31,400	40,000	8,600
Total Expenditures:	\$214,320	\$230,159	\$273,588	\$277,197	\$3,609

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	3.00	3.00	3.00	3.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.00	3.00	3.00	3.00	0.00

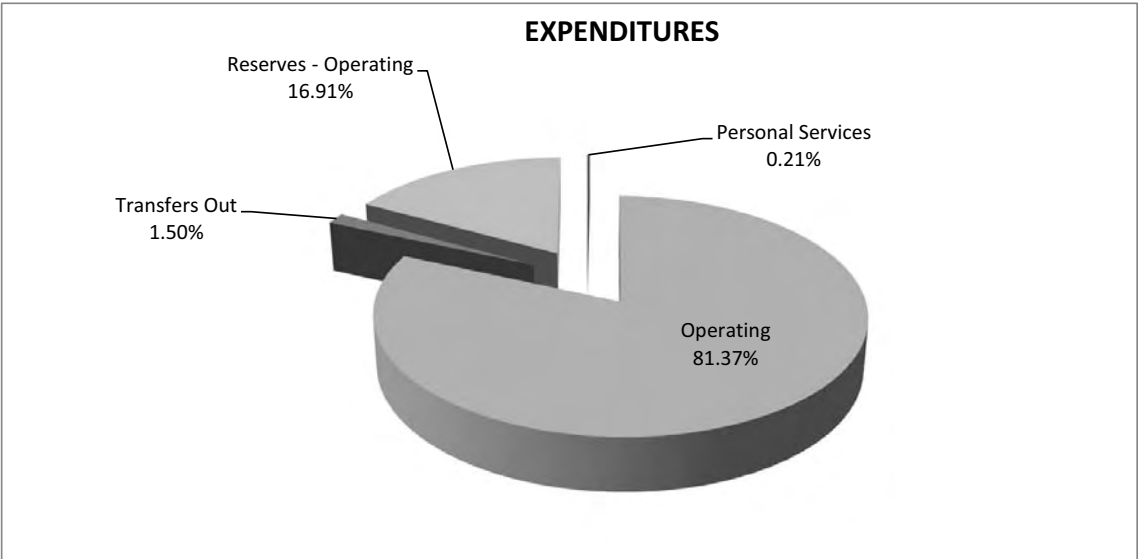
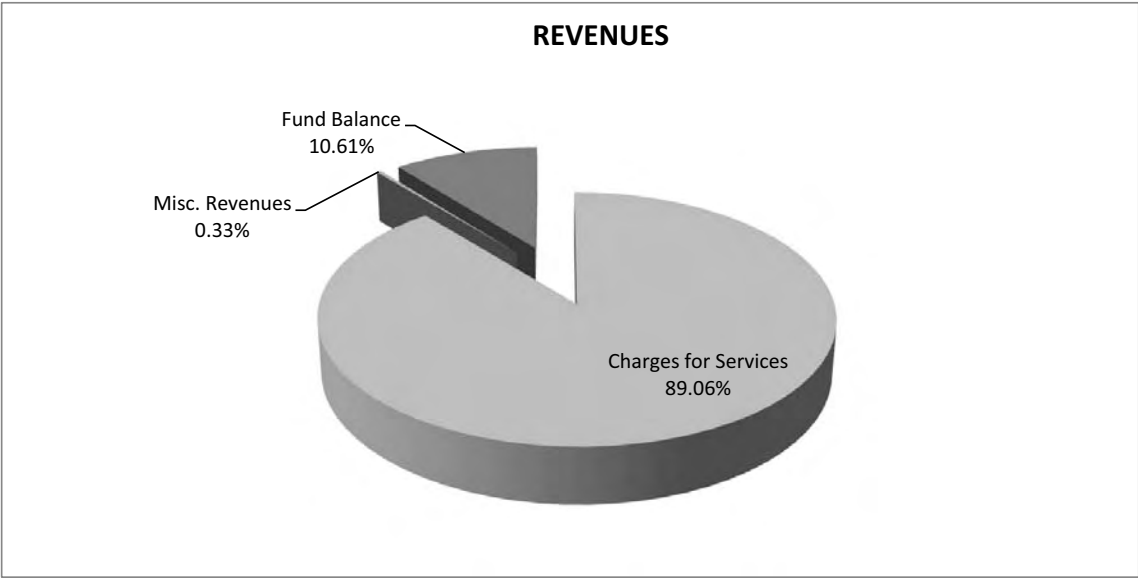
FUND 407 - OSCEOLA PARKWAY FUND

OSCEOLA PARKWAY
Programs & Services:

Parkway Maintenance

Toll Collections

Toll Violation Enforcement



FUND 407 - OSCEOLA PARKWAY FUND

FY11 Goals & Objectives:

Keep Osceola Parkway competitive with surrounding communities. Continue to meet Osceola County's need for a safe, convenient and efficient roadway system that can be used by residents and visitors.

GOAL - Maintain and improve existing infrastructure while improving safety on tollway.

Objectives:

1. Make physical improvements to the road way and toll plazas as needed. Improve security equipment at toll facilities through the use of enhanced speed signs, striping, lighting and cones.
2. Resurface Osceola Parkway from John Young Parkway west to I-4 providing a higher level of service.

FUND 407-OSCEOLA PARKWAY

FUND SUMMARY: :

TRENDS & ISSUES

The Osceola Parkway Enterprise Fund provides funding for Osceola Parkway's operations, maintenance and debt service (Transportation Revenue Refunding Bonds, Series 2004, Osceola Parkway project). The budget for Personal Services is reflective of a decrease that is consistent with the 80-hour countywide furlough and the reallocation of benefit overhead costs from Personal Services into Operating Expenditures. This decrease is offset by the reallocation of 0.05 FTE to the fund. The budget for Operating Expenses is reflective of a slight decline from the FY 2010 adopted budget due to the reductions incorporated by the department and a reduction to the property and liability insurance allocated to the fund. The FY 2011 budget reflects funding for repaving the road (\$2.1 million).

REVENUES

The primary revenue source for this fund is tolls which are expected to increase in FY 2011 by 3%. This projected increase is based on information obtained from the department as tolls are tracked monthly. The FY 2011 fund balance is also reflective of an increase from the prior fiscal year's adopted budget.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Charges For Services	10,811,621	10,459,328	11,015,000	11,300,000	285,000
Miscellaneous Revenues	206,008	41,454	30,000	51,000	21,000
Less 5% Statutory Reduction	0	0	-552,250	-567,550	-15,300
Transfers In	1,375,000	1,375,000	1,375,000	1,375,000	0
Fund Balance	0	0	7,409,064	7,971,366	562,302
Total Revenues:	\$12,392,629	\$11,875,782	\$19,276,814	\$20,129,816	\$853,002
<u>Expenditures</u>					
Personal Services	95,060	104,042	93,865	86,076	-7,789
Operating Expenses	3,966,529	4,495,453	2,983,221	2,935,371	-47,850
Capital Outlay	0	0	312,000	2,411,350	2,099,350
Debt Service	4,719,771	4,647,966	7,731,150	8,092,425	361,275
Other Non Operating Expenses	1,940,818	29,717	66,109	57,833	-8,276
Transfers Out	45,550	45,550	88,255	82,885	-5,370
Reserves - Capital	0	0	3,478,190	810,433	-2,667,757
Reserves - Operating	0	0	508,274	1,390,193	881,919
Reserves - Debt	0	0	4,015,750	4,263,250	247,500
Total Expenditures:	\$10,767,728	\$9,322,728	\$19,276,814	\$20,129,816	\$853,002

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	1.00	0.50	0.80	0.85	0.05
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	0.50	0.80	0.85	0.05

Internal Service Funds

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INTERNAL SERVICE FUNDS

Internal Service Funds are funds that account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

INTERNAL SERVICE FUNDS (501-505)

MISSION STATEMENT:

Human Resources will provide equal employment opportunities to all applicants, provide timely, effective, and exceptional services to the residents of Osceola County, and improve the quality of the employee work experience through recognition programs, developmental training, and a competitive compensation and benefits program.

FY11 Goals & Objectives:

In the next Fiscal Year the goals and objectives are as follows:

GOAL 1- Cultivate an awareness of employee's health and wellness

Objectives:

1. Initiate a new Wellness Program for all County Employees to cultivate an overall healthy lifestyle.
2. Review claims on a quarterly basis and target areas of concern and implement strategies to reduce claims.
3. Conduct educational sessions on healthy lifestyles and overall wellness for our employees.
4. Establish steps to create and implement an Employee Health Clinic by 2012.

GOAL 2- Cultivate a climate for employee safety and safety conscious practices

Objectives:

1. Initiate a County-Wide Safety Program to reduce employee accidents and injury.
2. Conduct monthly review of workplace accidents and injuries.
3. Establish a regular schedule and conduct Safety Training.
4. Develop a County-wide Safety Manual.

FUND 501 - WORKERS COMPENSATION INTERNAL SERVICE FUND

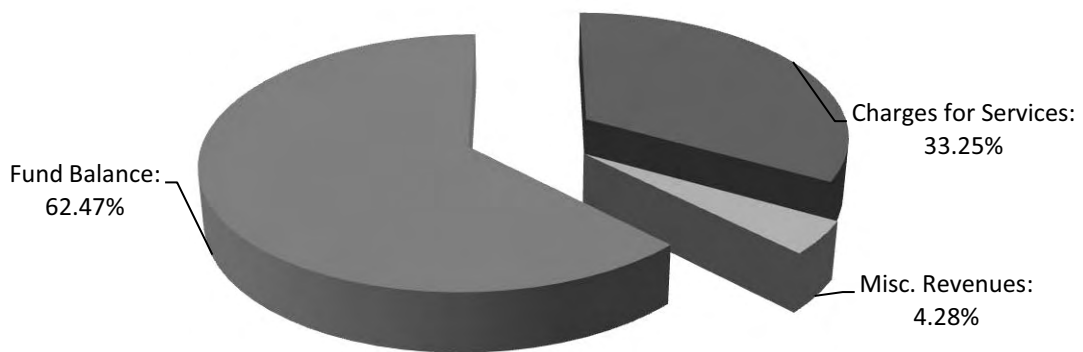
HUMAN RESOURCES

Programs & Services:

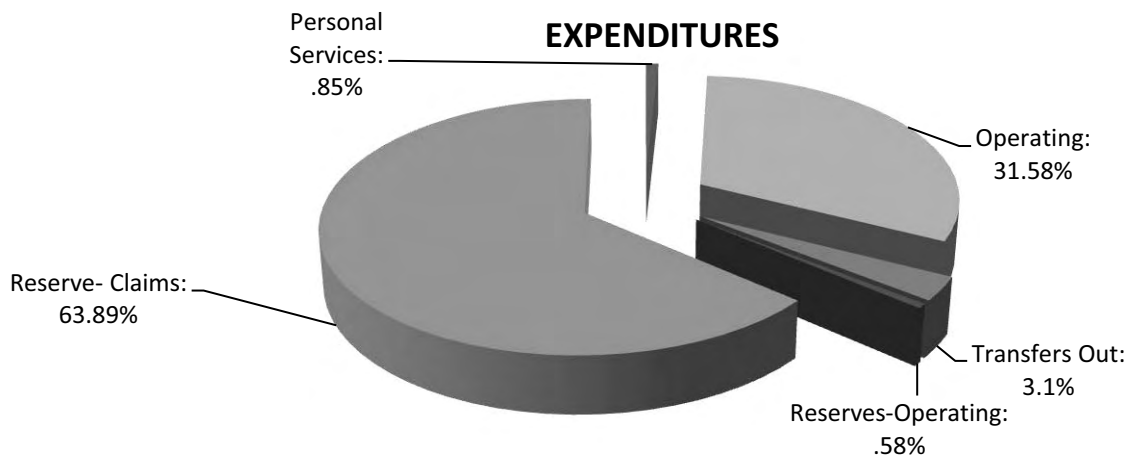
Insurance

Safety Program

REVENUES



EXPENDITURES



FUND 501-WORKERS COMP INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES

In 1990, the County adopted a self-insurance program for Workers' Compensation expenses. As a result, this fund was created to administer the program. The rates obtained from the State of Florida for each employee are calculated as a percentage of the employee's annual salary based on job classification. The FY11 budget reflects funding for claims and other expenditures relating to the Workers' Compensation program. A new Reserve for Claims account has also been established and sets funding aside specifically to be used for Workers' Compensation claims. The Operating budget for claims, as well as the Reserve for Claims, is based on a 90% confidence level as provided in the September 2009 Actuary report. As a result, the overall budget for this fund is increasing by 12% to meet this recommendation.

REVENUES

The primary source of revenue is derived from charges to Countywide departments related to Worker's Compensation insurance rates. In addition to the insurance rates, this fund receives revenue from each department with FTEs to cover costs associated with administering the Worker's Compensation program. Revenues for FY11 are increasing to reflect updated State rates.

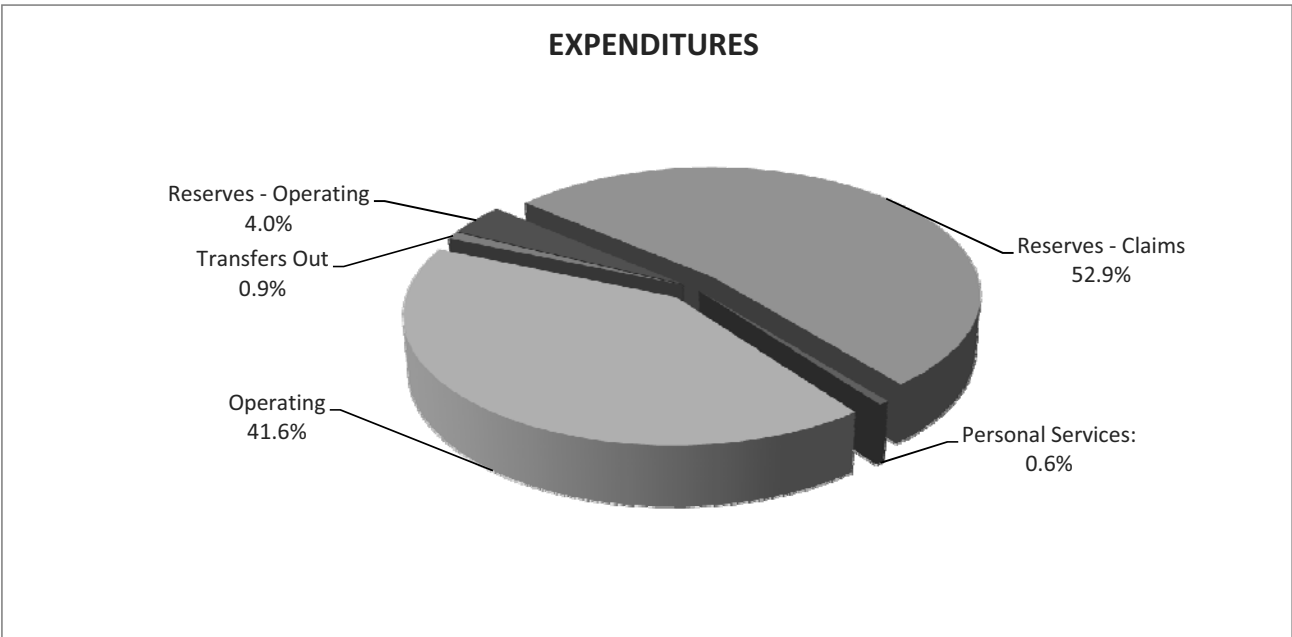
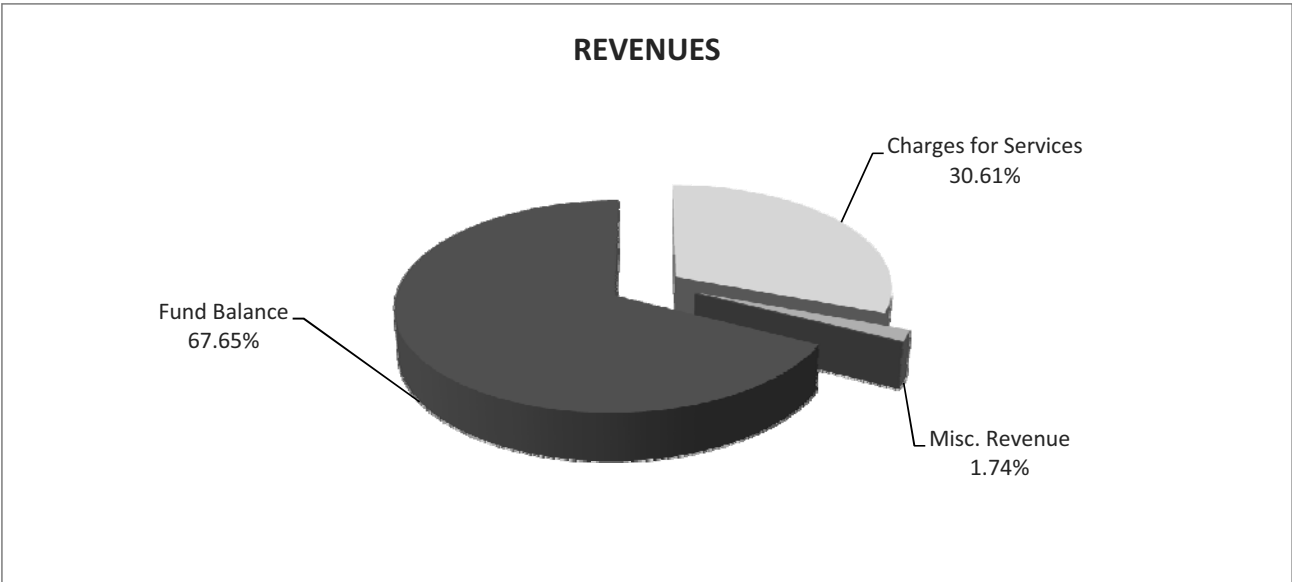
	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Charges For Services	1,917,878	1,958,697	2,104,566	2,516,113	411,547
Miscellaneous Revenues	390,913	338,988	424,000	323,544	-100,456
Less 5% Statutory Reduction	0	0	-21,200	-16,177	5,023
Fund Balance	0	0	4,259,645	4,743,768	484,123
Total Revenues:	\$2,308,791	\$2,297,685	\$6,767,011	\$7,567,248	\$800,237
<u>Expenditures</u>					
Personal Services	179,440	151,617	91,330	64,635	-26,695
Operating Expenses	2,363,787	2,401,628	2,451,722	2,390,193	-61,529
Capital Outlay	2,554	41,500	0	0	0
Transfers Out	32,170	32,170	283,128	233,559	-49,569
Reserves - Operating	0	0	3,940,831	44,113	-3,896,718
Reserves - Claims	0	0	0	4,834,748	4,834,748
Total Expenditures:	\$2,577,951	\$2,626,915	\$6,767,011	\$7,567,248	\$800,237

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	2.00	2.00	0.00	0.95	0.95
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	0.00	0.95	0.95

FUND 502 - PROPERTY AND CASUALTY INSURANCE INTERNAL SERVICE FUND

HUMAN RESOURCES
Programs & Services:

Insurance



FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES

In 1994, the County adopted a self-insurance program for Property and Casualty Insurance and General Liability Insurance. All County insurance policies and premiums relating to property and liability are processed and paid from this fund, including many varied special insurance policies (such as vehicle insurance, crime environmental liability, volunteer accident, aviation, excess property coverage, a portion of inmate medical care and crime bonds which is new to FY11). The Operating budget (Personal Services, Operating and Capital) decreased by 20% over the FY10 Adopted Budget resulting from the Countywide furlough, reduction to the cost allocation to the general fund for services provided by general fund departments and a reduction to the insurance premium. A new Reserve for Claims account has been established and sets funding aside specifically to be used for claims. FTEs are the result of four positions that are split funded amongst all of the insurance Internal Service Funds that provide oversight and administration.

REVENUES

This fund's revenue source is based on Charges for Services, which decreased by 42% over the FY10 Adopted Budget due to a reduction in insurance cost, which reduced the allocation charged to County departments. New to FY11 is an overhead revenue associated with the indirect expenditures of this fund. Each department that receives services will be assessed an overhead expense to support the operations of this internal service fund. In prior years this cost was associated with the insurance cost allocated to each department. Total revenues increased by 16% over the FY10 Adopted Budget due to an increase in Fund Balance from prior year.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Charges For Services	4,031,379	5,821,215	6,122,117	3,520,892	-2,601,225
Miscellaneous Revenues	174,187	96,858	200,000	200,000	0
Less 5% Statutory Reduction	0	0	-10,000	-10,000	0
Other Sources	69,275	65,457	0	0	0
Fund Balance	0	0	3,635,189	7,780,519	4,145,330
Total Revenues:	\$4,274,841	\$5,983,530	\$9,947,306	\$11,491,411	\$1,544,105
<u>Expenditures</u>					
Personal Services	58,257	63,734	68,389	65,238	-3,151
Operating Expenses	5,010,430	4,533,561	5,824,822	4,782,409	-1,042,413
Capital Outlay	0	0	2,500	0	-2,500
Transfers Out	238,517	25,688	263,181	107,545	-155,636
Reserves - Operating	0	0	3,788,414	455,608	-3,332,806
Reserves - Claims	0	0	0	6,080,611	6,080,611
Total Expenditures:	\$5,307,204	\$4,622,983	\$9,947,306	\$11,491,411	\$1,544,105

PERSONNEL

	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	1.00	1.00	1.00	0.95	-0.05
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	1.00	1.00	0.95	-0.05

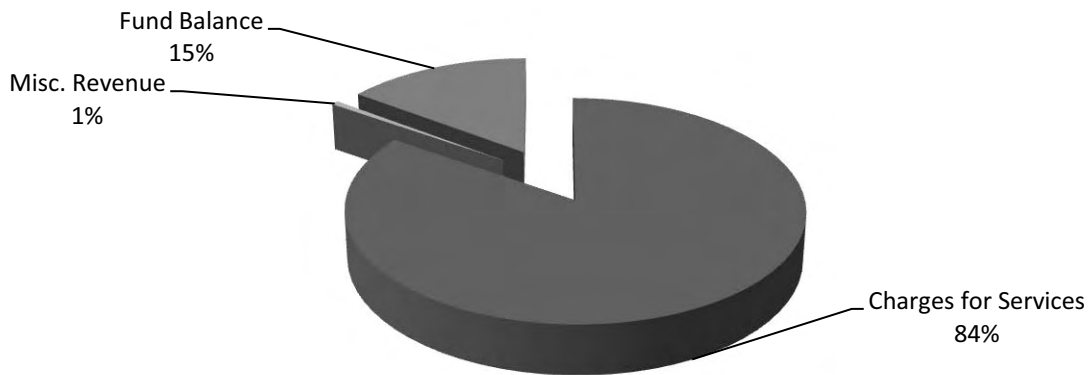
FUND 503 -DENTAL INSURANCE INTERNAL SERVICE FUND

HUMAN RESOURCES

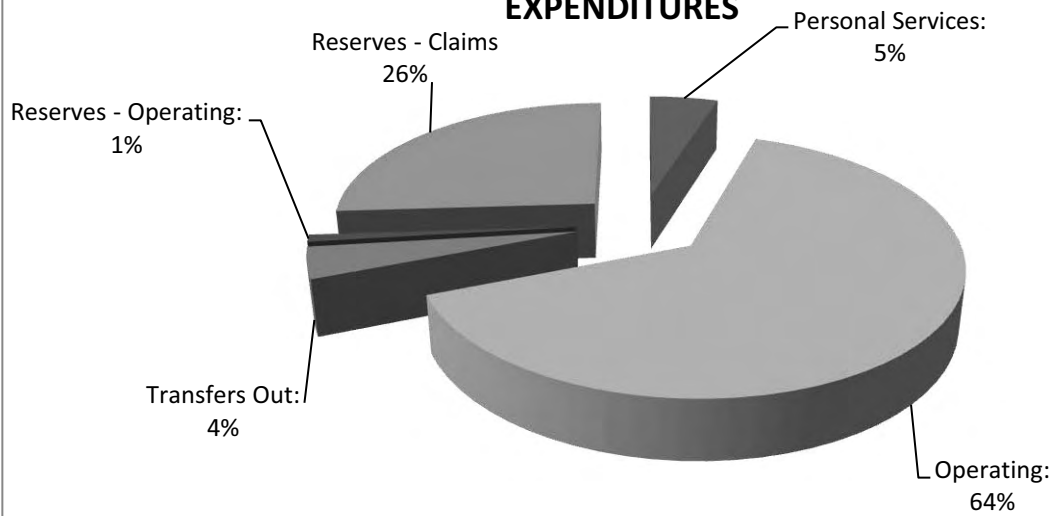
Programs & Services:

Insurance

REVENUES



EXPENDITURES



FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES

In 1990, the County adopted a dental insurance program for its employees. As a result, this fund was created to administer the program and to pay premiums for the entire County. For FY11, this fund is being impacted by two significant changes. The County is changing providers for dental coverage, and the Sheriff's Office has chosen not to participate in the County's dental insurance program. The impact is not only a reduction in revenues but also expenses due to lower claim costs and insurance fee related costs. Personal Services, however, is increasing because of the partial allocation of several positions into this fund to accurately account for the employees that manage the dental insurance program.

REVENUES

The primary source of revenue for the Dental Insurance fund is derived from charges related to dental insurance rates to Countywide departments. In addition to the insurance rates, this fund receives revenue from each department with participants to cover costs associated with administering the Dental Insurance program. The reduction in the FY11 Adopted Budget is consistent with the Sheriff no longer being a part of the County's insurance program and the reduction to costs.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Charges For Services	1,146,725	1,449,681	1,655,173	850,546	-804,627
Miscellaneous Revenues	-921	9,199	10,720	6,019	-4,701
Less 5% Statutory Reduction	0	0	-536	-301	235
Transfers In	592,036	0	0	0	0
Fund Balance	0	0	669,732	148,971	-520,761
Total Revenues:	\$1,737,840	\$1,458,880	\$2,335,089	\$1,005,235	-\$1,329,854
Expenditures					
Personal Services	0	0	0	49,524	49,524
Operating Expenses	1,294,264	1,167,610	1,844,341	645,046	-1,199,295
Debt Service	3,227	0	0	0	0
Transfers Out	11,171	11,171	52,010	40,271	-11,739
Reserves - Operating	0	0	438,738	9,131	-429,607
Reserves - Claims	0	0	0	261,263	261,263
Total Expenditures:	\$1,308,662	\$1,178,781	\$2,335,089	\$1,005,235	-\$1,329,854

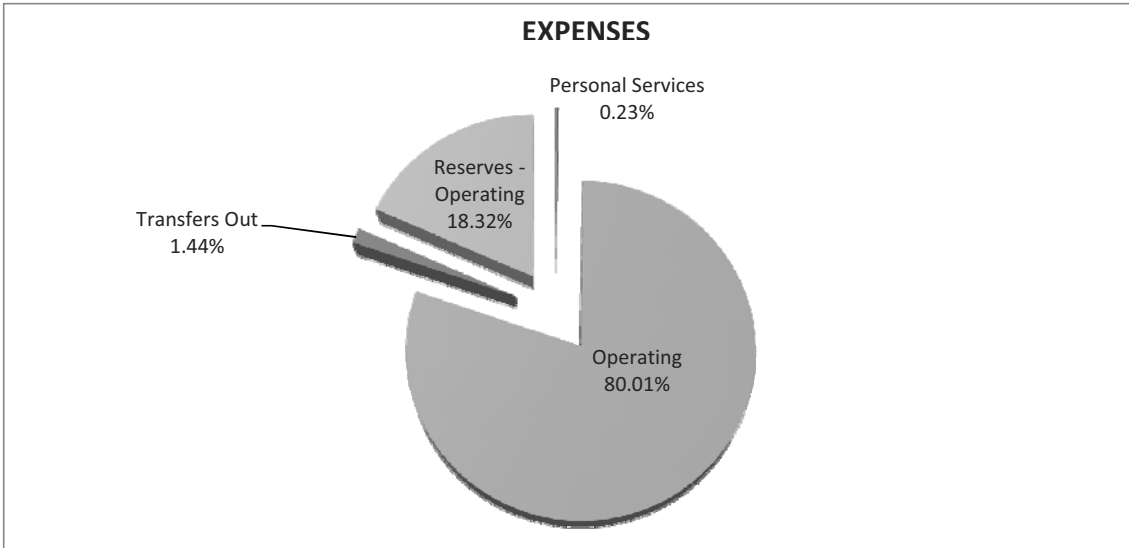
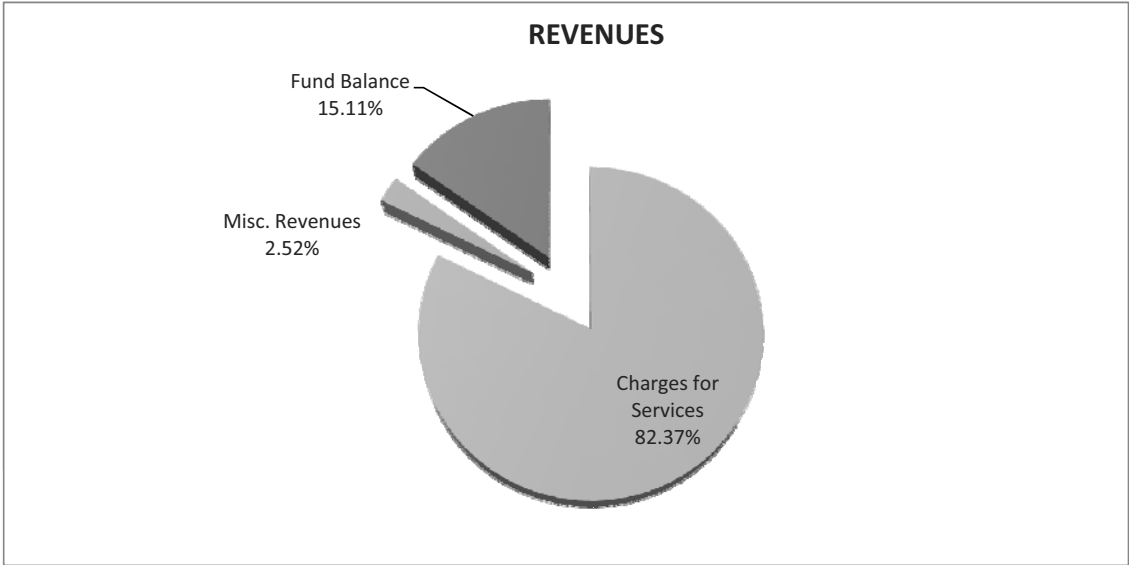
PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	0.80	0.80
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	0.00	0.80	0.80

FUND 504 -HEALTH INSURANCE INTERNAL SERVICE FUND
HUMAN RESOURCES

HUMAN RESOURCES
Programs & Services:

Insurance

Wellness Program



**FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND
HEALTH INSURANCE FUND**

FUND SUMMARY:

TRENDS & ISSUES

This fund was established in 2000 to fund health insurance costs and became a self insured fund in Fiscal Year 2009. Premiums for the entire County are paid out of this fund. Included in the FY11 Adopted Budget is a reduction in revenues that is consistent with the Sheriff not being a part of the County's insurance program. On the expense side, the budget provides for lower claim costs and insurance fee related costs and for the updated General Fund cost allocation, as reflected in the Transfers Out account. Also reflected in the budget is a decrease to Personal Services consistent with a reduction of 0.2 FTE resulting from the reallocation of several positions, the countywide furlough and the reallocation of the benefits overhead costs from Personal Services to Operating Expenses. The reserves in the fund also reflect the recommended reserve levels by the insurance carrier in a new account created specifically for this purpose. In addition, as part of the changes incorporated during FY 2011, a new plan structure was created (Health Reimbursement Account) which allowed the County to absorb some of the increasing insurance claim costs and the employees to save on premium costs.

REVENUES

The revenues for Charges for Services reflect a decrease that is consistent with the Sheriff not being a part of the County's insurance program. The increase in miscellaneous revenues is due to the inclusion of COBRA reimbursement payments.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Charges For Services	20,306,338	20,020,986	23,392,541	17,890,976	-5,501,565
Miscellaneous Revenues	69,934	497,326	86,160	546,399	460,239
Less 5% Statutory Reduction	0	0	-4,308	-27,320	-23,012
Transfers In	544,831	0	0	0	0
Fund Balance	0	0	2,786,332	3,282,574	496,242
Total Revenues:	\$20,921,103	\$20,518,312	\$26,260,725	\$21,692,629	-\$4,568,096
<u>Expenditures</u>					
Personal Services	0	61,858	54,397	50,079	-4,318
Operating Expenses	18,817,363	21,161,778	21,369,496	17,355,238	-4,014,258
Transfers Out	61,255	61,255	395,208	312,640	-82,568
Reserves - Operating	0	0	4,441,624	50,747	-4,390,877
Reserves - Claims	0	0	0	3,923,925	3,923,925
Total Expenditures:	\$18,878,618	\$21,284,891	\$26,260,725	\$21,692,629	-\$4,568,096

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	1.00	1.00	0.80	-0.20
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	1.00	1.00	0.80	-0.20

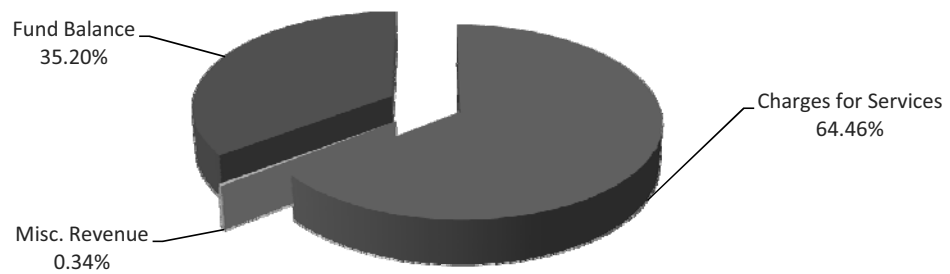
**FUND 505 - LIFE, LONG TERM & SHORT TERM DISABILITY AND VOLUNTARY LIFE
INTERNAL SERVICE FUND**

HUMAN RESOURCES

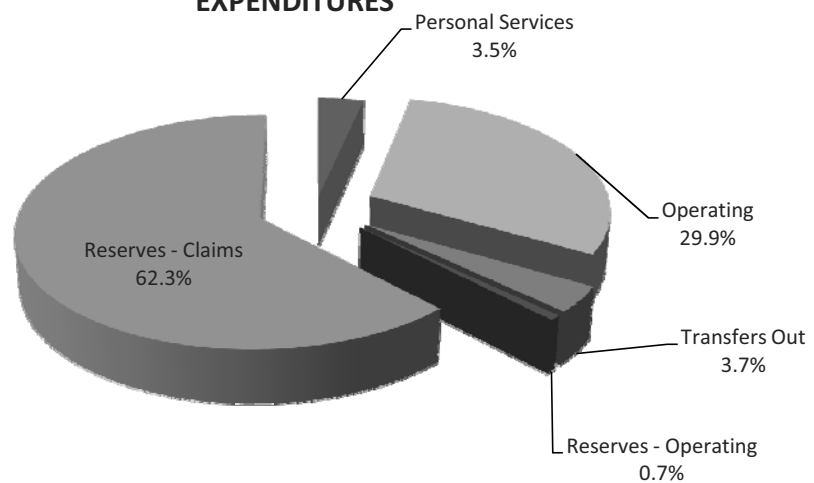
Programs & Services:

Insurance

REVENUES



EXPENDITURES



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

FUND SUMMARY:

TRENDS & ISSUES

The Life, Long Term Disability (LTD), Short Term Disability (STD) and Voluntary Life Internal Service Fund was established to facilitate the revenue collection and payments for these insurance coverages countywide. Employee contributions and payments for the American Family Life Assurance Company (AFLAC) are also processed through this fund. The FY11 Operating budget (Personal Services, Operating and Capital) decreased by 77% due to the reduction in premiums. Premiums were reduced as the Sheriff's Office is no longer included in the County's policy due to their decision to pursue other plans. Also, the insurance was negotiated with a new carrier which affected the premium. FTEs are the result of four positions that are split funded amongst all of the insurance Internal Service Funds to provide oversight and administration.

REVENUES

This fund's revenue source is based on Charges for Services which has decreased by 54% over the FY10 Adopted Budget due to a decrease in the allocation charged to County departments. New to FY11 is an overhead revenue associated with the indirect expenditures of this fund. Each department that receives services will be assessed an overhead expense to support the operations of this internal service fund. In prior years this cost was associated with the insurance cost allocated to each department. This fund is also supported by Interest which has declined by 66% and Fund Balance which represents a 2% increase over the FY10 Adopted Budget.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
Revenues					
Charges For Services	2,163,483	2,033,417	2,010,903	922,846	-1,088,057
Miscellaneous Revenues	26,845	0	14,469	4,880	-9,589
Less 5% Statutory Reduction	0	0	-723	-244	479
Fund Balance	0	0	495,639	503,994	8,355
Total Revenues:	\$2,190,328	\$2,033,417	\$2,520,288	\$1,431,476	-\$1,088,812
Expenditures					
Personal Services	0	0	0	49,524	49,524
Operating Expenses	2,180,559	2,023,012	2,220,505	427,458	-1,793,047
Transfers Out	13,819	13,819	69,374	52,377	-16,997
Reserves - Operating	0	0	230,409	10,341	-220,068
Reserves - Claims	0	0	0	891,776	891,776
Total Expenditures:	\$2,194,378	\$2,036,831	\$2,520,288	\$1,431,476	-\$1,088,812

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	0.00	0.00	0.78	0.78
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	0.00	0.78	0.78

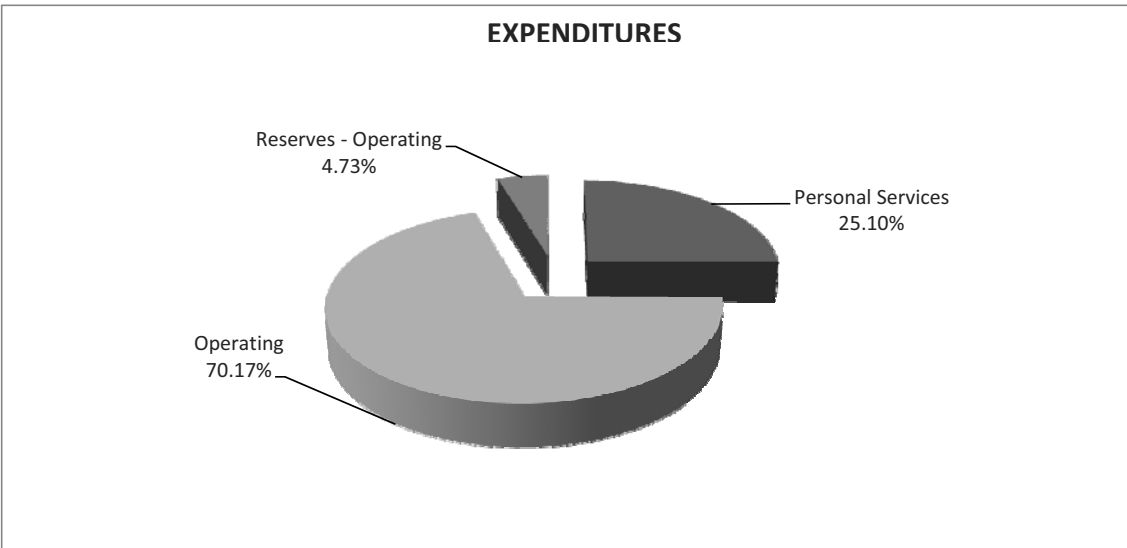
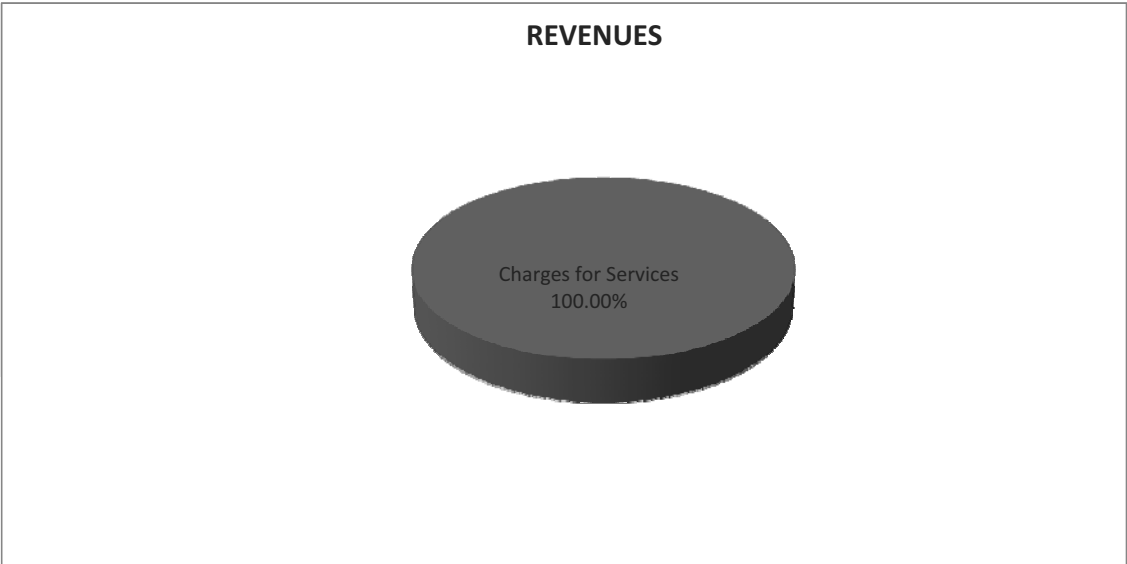
FUND 510 - FLEET INTERNAL SERVICE FUND
FLEET DEPARTMENT

FLEET DEPARTMENT
Programs & Services:

Fleet Asset Management

Fleet Maintenance

Fuel



FUND 510-FLEET MAINTENANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES

The Fleet Internal Service Fund accounts for the cost of fuel and repairs incurred by County vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed. The Fleet function was previously paid and billed for within the General Fund, accordingly there are no budgets or expenditure history for FY 2008 within this fund. The FY 2011 Adopted Budget includes a projection of the revenues based on current collections. On the expenditure side, a reduction is reflected in Personal Services that is consistent with the countywide furlough and the reallocation of benefits overhead costs from Personal Services to Operating Expenses. The budget for Operating Expenditures shows a reduction mostly in repairs and maintenance and other contractual services that is consistent with spending trends and the move of the maintenance for small vehicles to the Sheriff's Office. Also, for FY 2011, the Transfer Out to cover the General Fund cost allocation has been eliminated.

REVENUES

The FY 2011 revenues reflect an increase from the FY 2010 Adopted Budget that is consistent with current year collection trends. In addition, the Transfer In from the General Fund that was incorporated into FY 2010 to support the expenditures in the fund has been eliminated for FY 2011.

	FY08 Actuals:	FY09 Actuals:	FY10 Adopted	FY11 Adopted:	FY11 - FY10:
<u>Revenues</u>					
Charges For Services	0	3,667,802	2,967,143	3,246,771	279,628
Miscellaneous Revenues	0	84,862	0	0	0
Transfers In	0	0	460,897	0	-460,897
Total Revenues:	\$0	\$3,752,664	\$3,428,040	\$3,246,771	-\$181,269
<u>Expenditures</u>					
Personal Services	0	1,398,768	931,063	815,074	-115,989
Operating Expenses	0	2,332,645	2,374,685	2,278,276	-96,409
Capital Outlay	0	14,494	5,600	0	-5,600
Other Non Operating Expenses	0	6,757	0	0	0
Transfers Out	0	0	116,692	0	-116,692
Reserves - Operating	0	0	0	153,421	153,421
Total Expenditures:	\$0	\$3,752,664	\$3,428,040	\$3,246,771	-\$181,269

PERSONNEL					
	FY08 Adopted:	FY09 Adopted:	FY10 Adopted:	FY11 Adopted:	FY11 - FY10:
Full Time:	0.00	23.00	14.00	14.20	0.20
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	23.00	14.00	14.20	0.20

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OSCEOLA COUNTY 2010-2011 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
JAIL (2101-2104)	\$ 23,512,233	\$ 776,773	\$ 22,735,460	FS 950.001	92% of jail's population that has not been sentenced
PROPERTY APPRAISER (9141)	\$ 6,012,102	\$ 10,000	\$ 6,002,102	FS 145.10, FS195.087	\$220,000 of budget is allocated for TRIM notices FS200.65
TAX COLLECTOR (9131)	\$ 6,029,926	\$ 2,190,000	\$ 3,839,926	FS 145.11, FS195.087	The County pays fees for revenue collected as well as for revenue collected for the School Board and Cities.
SUPERVISOR OF ELECTIONS (9121)	\$ 2,469,483		\$ 2,469,483	FS 145.09	
HEALTH DEPARTMENT (9641)	\$ 462,778		\$ 462,778	FS 154.01	
INDIGENT BURIALS (6173)	\$ 44,500		\$ 44,500	FS 406.50	Includes \$35,000 for burials and \$9,500 for plots.
MEDICAID(6173)	\$ 2,400,000		\$ 2,400,000	FS 409.915	
COURT SYSTEM (1683)	\$ 2,538,205		\$ 2,538,205	FS 29.008	County funding of court-related functions; includes support of State Courts by providing space, maintenance, utilities and security of facilities for the circuit and county courts, public defenders offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court related functions. (Budget is reflective of the building costs for the Main Courthouse Square)
LEGAL AID (6185)	\$ 106,332	\$ 111,882	\$ (5,550)	FS 29.008 (3)(a)	Funded through Traffic Fees.
HEALTH CARE RESPONSIBILITY ACT (HCRA) (6173)	\$ 1,094,836		\$ 1,094,836	FS 154.3105	
MEDICAL EXAMINER (2192)	\$ 620,866		\$ 620,866	FS 406.08	
MENTAL HEALTH/BAKER ACT (N001301001)	\$ 400,000		\$ 400,000	FS 394.462	
CRIMINAL JUSTICE PLAN ANALYST (2105)	\$ 74,611		\$ 74,611	FS 951.26 (2)	Statute requires each county to establish a Public Safety Coordinating Counsel to assess the population status of all correctional facilities to formulate recommendations regarding capacity.
HOMESTEAD FORECLOSURE MEDIATION FUND (136)	\$ 500,525	\$ 500,525	\$ -		Administrative Order No. 2010-12
EMERGENCY MANAGEMENT (2141)	\$ 441,245		\$ 441,245	FS 401.117	

OSCEOLA COUNTY 2010-2011 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
OFFICE OF MANAGEMENT & BUDGET (1241)	\$ 587,892		\$ 587,892	FS 200.065	Truth in Millage
DRUG LAB (1519)	\$ 269,997	\$ 209,133	\$ 60,864		Administrative Order No. 2007-04-01
DRUG COURT (1522)	\$ 377,225	\$ 52,652	\$ 324,573		Administrative Order No. 2007-04-01
INMATE MEDICAL PROGRAM (2114)	\$ 4,587,057	\$ 8,835	\$ 4,578,222	FS 951.032	92% of jail's population that has not been sentenced
JUVENILE JUSTICE (9819)	\$ 1,395,994		\$ 1,395,994	FS 985.686	
ANIMAL CONTROL (6151-6154)	\$ 190,912	\$ 157,761	\$ 33,151	FS 828.27	
FORESTRY PAYMENT (134)	\$ 44,866	\$ 44,866	\$ -	FS 125.27	The Division of Forestry of the Department of Agriculture and Consumer Services and the Board of County Commissioners of each county in this state shall enter into agreements for the establishment and maintenance of countywide fire protection of all forest and wild lands within said county. Forestry payment is fully funded through Fire Assessment. Maintain 14 recycling drop off sites. Provide public education programs to increase awareness and participation. Program cost is based on a cost summary report using FY09 actual as Solid Waste is required to prepare a cost summary report at the end of each Fiscal Year. FY10 cost will be assessed at year-end.
RECYCLING (401)	\$ 128,257	\$ 128,257	\$ -	FS 403.706, 403.7234	Section 125.379 FS requires the County to prepare an inventory of county-owned vacant land appropriate for the benefit of affordable housing. Beginning July 1, 2007, and every three years thereafter, every county is required to prepare an inventory list of all real property within its jurisdiction to which the county holds fee simple title that is appropriate for use as affordable housing or may be sold for the benefit of affordable housing. The County currently has 8 properties in which proceeds from the sale of these properties will go towards this program.
TOTAL	\$ 54,289,842	\$ 4,190,684	\$ 50,099,158		

GLOSSARY

Accrual Basis	A system of accounting in which revenues are recorded when they are earned and expenditures are recorded when goods are received or services are performed, even though the actual receipt of revenues and payment for goods or services may occur, in whole or in part, at a different time.
Ad Valorem Tax	The tax levied on the assessed value of property, net of any exemptions. Ad Valorem is usually expressed in mills and is commonly referred to as “property tax”.
Adopted Budget	The financial plan for the fiscal year as approved by the Board of County Commissioners.
Agency	A principal unit of the county government or a governmental unit outside the county government which receives county funding.
Aggregate Millage Rate	The sum of all ad valorem taxes levied by the governing body of a county for countywide purposes, excluding voted debt, divided by the total taxable value of the county (converted into a millage rate).
Appropriation	A legal authorization granted by the Board of County Commissioners against which financial obligations and expenditures can be made.
Assessed Value	The fair market value of property (real estate or personal), as determined by the County’s Property Appraiser. The assessed value less any exemptions is the “taxable value”.
Balance Forward	Florida Statutes, Section 129.01(2)(b), provides that the receipts side of the budget shall include 100% of the cash and other net current assets of the accounting entity.
Balanced Budget	A budget in which estimated revenues and appropriations are equal. Florida Statutes require budgets to be balanced.
Board of County Commissioners	Osceola County’s five member governing body which is governed by State Law and the County Charter.
Bond	A certificate of debt containing a promise to pay a specified sum of money (called the face value or principal) at a specified date or dates in the future (called the maturity date) together with

GLOSSARY

	<p>periodic interest at a specified rate. Bonds are typically used for long-term debt to pay for specific capital expenditures.</p>
Bond Covenants	<p>Agreement between the County and lender(s), which specifies payment schedule, terms and reserves to be held.</p>
Budget	<p>A comprehensive financial plan of operations embodying an estimate of proposed expenditures for a given period, the proposed means of financing them and specifying the type and level of services to be provided.</p>
Budget Amendment	<p>An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.</p>
Budget Transfer	<p>Movement of appropriations between two or more accounts within the same fund. The budgeted fund total is not changed.</p>
Capital Improvement	<p>The acquisition of a fixed asset which has a life expectancy greater than ten (10) years and a monetary value greater than \$25,000. A capital improvement is a non-recurring expenditure.</p>
Capital Improvement Budget	<p>(CIB) -- A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program.</p>
Capital Improvement Element	<p>(CIE) --A Florida Legislature mandate (Chapter 9J-5, Florida Administrative Code) which requires local governments to plan and provide public facilities and services to support the impacts of a development concurrent with the completion of such development.</p>
Capital Improvement Program	<p>(CIP)--A plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each project in which the County is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.</p>
Capital Outlay	<p>Expenditures for items such as office furniture, fleet equipment, computer equipment or other operating equipment with a unit cost of \$1,000 or more with a useful life greater than one year.</p>

GLOSSARY

Carry Forward	An approved request to carry over funding to a new fiscal year for budgeted projects which were not completed during the current fiscal year.
Contingency	Funds set aside to cover unforeseen events that occur during the fiscal year, such as new Federal Mandates, shortfalls in revenues and unanticipated expenditures.
Cost Allocation	The method used to charge non-General Fund operations for their share of central administrative costs.
Debt Service	Payment of principal and interest related to long-term debt.
Debt Service Fund	A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.
Department	A basic organizational unit of the County that is functionally unique in its service delivery.
Enterprise Fund	A fund established to account for operations financed and operated in a manner similar to private business. The intent is to provide funding for goods or services through charges and fees, thus removing the expense from the tax rate.
Exemption	A reduction to the assessed value of property.
Expenditure	The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.
Fee	A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Examples of fees include user charges, building permits, etc.
Fiscal Year (FY)	Any period of 12 consecutive months designated as the budget year. The fiscal year used by the County, which is set by State Statute, begins October 1 and ends September 30 of the following calendar year.
Fiscal Year XX (FYXX)	The 12-month fiscal period that begins October 1, 20XX and ends September 30 th of the following year. It is generally referred to as FYXX (insert last 2 digits of the year).
Franchise Agreement	An agreement between the County and the provider of public services, such as cable television or garbage collection, which

GLOSSARY

	imparts certain standards on the company and provides for the payment of fees to the County.
Franchise Fees	Fees levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business.
Full-Time Equivalent (FTE)	One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week for 52 weeks/year or 2 employees funded and paid for 20 hours/ week for 52 weeks/year would be equal to 1 FTE.
Fund	An accounting entity with a self-balancing set of accounts, which is segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions or limitations.
Fund Balance	The excess of fund assets (or revenue) over fund liabilities (expenditures) in a government's funds.
General Fund	The government accounting fund supported by Ad Valorem taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.
GAAP	(Generally Accepted Accounting Principles) – The uniform standards established for financial recording and reporting by the accounting profession through independent entities such as the Governmental Accounting Standards Board.
GASB	(Governmental Accounting Standards Board) - Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	The category of funds, which include general, special revenue, capital project and debt service. These funds account for short-term activities.
Grants	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments.

GLOSSARY

Homestead Exemption	A deduction from the assessed value of property permanently occupied by the owner in the State of Florida. The current maximum exemption is now \$50,000.
Impact Fees	A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands.
Infrastructure	A permanent installation such as road, street lighting or water system.
Interest Income	Revenue earned on invested cash.
Interfund Transfers	Movement of assets from one accounting entity to another.
Intergovernmental Revenue	All revenues received from federal, state and local government sources in the form of grants, shared revenues and payments in lieu of taxes.
Internal Service Fund	A fund established for the operation of departments which benefit other departments within the County and are supported on a cost reimbursement basis.
Mandate	Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order or that is required as a condition of aid.
Market Equity Adjustment (MEA)	An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.
Mill	A monetary measure equating to 0.001 of a dollar. When referring to Ad Valorem Tax, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.
Millage Rate	The rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.
Modified Accrual	An accounting method in which revenue is recognized when it becomes both measurable and available. Expenditures are recognized when a transaction draws upon a current resource.
MSBU	(Municipal Services Benefit Unit)-- A special district established by the Board of County Commissioners through an adopted

GLOSSARY

	ordinance which receives a specific benefit for which a special assessment is imposed to cover part or all of the cost of providing that benefit.
MSTU	(Municipal Services Taxing Unit)-- A special district established by the Board of County Commissioners through an adopted ordinance which receives a specific benefit for which a tax levy is imposed to cover part or all of the cost of providing that benefit.
Net Expenses	Total County expenses less reserves, transfers and internal service interfund transfers.
Non-Departmental Expenditures	Expenditures which benefit all or several County departments, such as property and liability insurance.
Non-Ad Valorem Assessments	Charges that are not based on property value, but are levied on each property for specific services.
Personal Services	Costs related to compensating employees, including salaries, wages and fringe benefit costs.
Property Tax	A tax levied on the assessed value (net of any exemptions of real and personal property). This is commonly referred to as Ad Valorem tax.
Proprietary Funds	Funds which are used to account for a government's business-type activities on a full accrual basis. The two fund types are enterprise funds and internal service funds.
Real Property	Land and all structures firmly attached to the lands which are taxable under state law.
Re-budget	Funds budgeted for specific items or projects that were not completed during the prior budget year and budgeted again in the new fiscal year.
Reserve	Required funds, which have been segregated in order to meet both anticipated and unanticipated needs. Expenditures may not be charged directly to reserve accounts.
Restricted Revenue	A source of funds which is mandated by law or policy to be used for a specific purpose.

GLOSSARY

Revenues	Funds received from external sources such as taxes, fees, charges for services, special assessments, grants and other funds collected and received by the County in order to support services provided to the public.
Revenue Bonds	Bonds usually sold to finance the construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.
Rolled Back Rate	The millage rate which, when applied to the total taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Florida Statutes govern calculation of the rolled back rate.
Save-Our-Homes	Section 193.155(1), F.S. provides, beginning in 1995 or the year after the property receives homestead exemption; an annual increase in assessment shall not exceed the lower of 3% or the percentage change in the Consumer Price Index.
Special Assessment	A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Revenue Fund	A fund used to account for revenues that are designated (earmarked) for expenditure for a specific purpose.
Tax Roll	The certification of assessed/taxable value prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the state) each year.
Taxable Value	The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The taxable value is calculated by the Property Appraiser's Office in compliance with state law.
TRIM Notice	A notice sent annually to property taxpayers explaining any proposed changes in the millage rate of each tax authority from the prior year. The notice also includes the time and place of the first public hearings on millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

GLOSSARY

Truth in Millage Law (TRIM)	A law enacted by the Florida Legislature in 1980 designed to keep the public informed about the taxing intentions of the various taxing authorities.
Unincorporated Area	Those areas of the County which are not within the boundaries of any municipality.
Uniform Accounting System	The chart of accounts prescribed by the Office of the State Comptroller designated to standardize financial information to facilitate comparison and evaluation of reports.
Unrestricted Revenue	Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.
User Fees	Fees charged for direct receipt of a public service.
Zero-Base Budgeting	A technique of planning and decision-making where every department function is reviewed and all expenditures must be approved. Zero-base budgeting is indifferent to whether the total budget is increasing or decreasing. All budget requests must be justified.