

OSCEOLA COUNTY, FLORIDA

Fiscal Year 2011/2012

Adopted Budget



September 20, 2011

Fiscal Year 2011/2012 Adopted Budget

Table of Contents

Introduction	Section 1
Overview	Section 2
Summary by Category	Section 3
General Fund	Section 4
Special Revenue Funds	Section 5
Debt Service Funds	Section 6
Capital Projects Funds	Section 7
Enterprise Funds	Section 8
Internal Service Funds	Section 9
Capital Improvement Program	Section 10
Appendix	Section 11

Introduction

Table of Contents

Title.....	Page
Introduction.....	1
Organizational Chart.....	7
How to Use This Book	8

INTRODUCTION

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 275,666 in 2010. As such, it is the sixth largest county in the State of Florida. This County's population increased 57% from 2000 to 2010. Below shows the increase in population as recorded in the County's Comprehensive Annual Financial Report (CAFR) which is slightly lower than what is reported by the US Census Bureau.

Change in Osceola County's Population:										
2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
174,200	183,443	194,291	206,095	220,217	231,482	244,522	254,902	267,955	272,788	275,666

This growth in population has brought about numerous changes and increased demands that have impacted the County's operations and budget. Over the past two years (FY10 and FY11) the overall economic downturn has made the County's ability to serve the increased demands very difficult as most revenues were negatively impacted with a decline in property values of 17.2% and 15.65% respectively. However, for FY12 the County saw substantially less of a decline in property values (7.59%) and various revenue sources beginning to stabilize and or increase over FY11. A few of these revenue sources are the Utility Service Taxes, State Shared Revenues, Local Government Half-Cent Sales Tax and Tourist Development Taxes and Infrastructure Sales Surtax.

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 2012, also referred to as FY12, began on October 1, 2011 and will end on September 30, 2012.

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:

INTRODUCTION

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. Revenues received are from special sources, dedicated or restricted to a specific purpose. The County has 42 Special Revenue Funds including funds such as Transportation Trust Fund, Tourism Development Funds, Library Fund, Public Safety/Emergency Services 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 12 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 annually.
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. They account for external and internal business-type activities provided on a basis consistent with private enterprises. The 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 FY12 budget, the County was again faced with challenges due to continued declining property values. Although not as severe as had been projected, the decline has impacted the County's ability to address continued needs such as infrastructure maintenance. However, the Commissioners were dedicated to providing the citizens of this County with quality services. The County's primary funding source for

INTRODUCTION

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 from FY11 and FY12:

	FY11 MILLAGE:	FY11 Ad Valorem:	FY12 MILLAGE:	FY12 Ad Valorem:	FY12 – FY11:
General Fund	6.7000	\$121,575,882	6.7000	\$112,025,389	(\$9,550,493)
Library	0.2566	\$4,673,229	0.2566	\$4,307,158	(\$366,071)
EMS	1.0682	\$14,842,854	1.0682	\$13,712,739	(\$1,130,115)
				TOTALS:	(\$11,046,679)

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 for FY12.

Personal Services:

- Changes to State Retirement Rates reduced cost
- No cost of living or merit increase for employees
- Changed the structure of the County’s health insurance plan, which was impacted by the Clerk of the Circuit Court’s decision to seek other plans, as well as the Fire Union’s decision to retain FY11 rates and plans
- Decreased 80 FTEs (includes vacancies)

Operating:

- Budget was again aligned with actual trends not in anticipation of emergency situations
- Streamlined operating expenditures
- Outsourced Courthouse Security

Capital:

- Decrease of new capital projects
- Committed funds for ongoing projects in FY11 were recognized in FY12’s adopted budget

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 FY11’s usage trend
- Reserve-Stability, created in FY11 to preserve funds against additional revenue declines, were maintained in the General Fund, Library Fund, Countywide Fire/EMS Fund and the Building Fund

As a result of the above adjustments the corresponding savings were used to commit resources to BOCC priorities such as economic development, road resurfacing and new construction, as well as the implementation of a Business Process Improvement Office (BPI). In preparation for the final budget, staff recommended adjustments to the final budget – to implement the reorganizations for efficiency purposes and the outsourcing

INTRODUCTION

of Courthouse Security which resulted in a reduction of 32.2 FTEs. Staff also recommended including some additional grant revenue that was awarded, adjustments to the Countywide Fire Fund due to the completion of Open Enrollment for union staff, the appropriation of funds for the Sheriff's Lake X property and for ongoing capital projects that need to be continued in FY12 without interruption.

The inclusion of continuing, committed and funded capital projects into the Adopted Budget is necessary to seamlessly allow the County to continue those projects in the new year without interruption. This is the second year in which this method is being applied as prior to FY11; the remaining balances were brought forward through a Budget Amendment. As the Amendment did not occur for a few months, it created difficulties in administering projects that were ongoing in the new fiscal year. While this process improves the administration of the projects, the Adopted FY12 Budget appears not to be a significant reduction over the FY11 Adopted Budget (3.9% reduction).

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 FY12 budget process was as follows:

SCHEDULE OF FY12 BUDGET PROCESS:	
<u>Budget Workshops/Special Meetings:</u>	
Numerous discussions on the FY12 Budget were held:	
✓ Workshop	June 1, 2011
✓ Workshops	June 27-28, 2011
✓ Workshop	July 25-26, 2011
✓ Special Meeting	July 27, 2011
✓ Workshop	August 18, 2011
<u>Public Hearings:</u>	
✓ Special Assessment Public Hearings	September 6 & 14, 2011
✓ First Millage/Budget Public Hearing	September 7, 2011

INTRODUCTION

In conjunction with the above schedule, departments prepared their budget requests between April and May for the County Manager's consideration. From June 7th through the 21st, 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 second consecutive fiscal year, Osceola County participated in a program called "eTRIM" with DOR. The program allowed the entire process (Property Appraiser's certification, completion of required forms and submittal of these forms) to be completed electronically.

Prior to the submission of the Recommended Budget to the Board and shortly before the submission of the Tentative Budget, Workshops were held on June 1st, June 27th-28th and August 18th to discuss Strategic Initiatives and priorities for the upcoming fiscal year. These Workshops were facilitated by an outside vendor to assist the Board and staff with priorities.

On July 11th, the County Manager submitted his Recommended Budget to the Board for its review and recommendations. On July 25th a BOCC Workshop was held to discuss Fire Rescue, Library Services and Courthouse Security options. Also, on July 26th a Workshop was held to discuss the recommended budget. A special meeting was then held on July 27th to establish the rolled-back millage rates, proposed millage rates, and to set the first public hearing date, time and location. During this meeting the County Manager recommended and the Board voted to increase the Library's millage rate from 0.2566 to 0.5000 to allow for further discussions and the ability to make adjustments at a later date. The proposed millage rates established during this Special Meeting could not be increased during the remainder of the budget process. On July 27th, 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 6th and 14th, public hearings were 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 rates were approved as proposed.

A public hearing to adopt the Tentative Millage Rates and Budget was held on September 7th. Based on BOCC approval, the Library's Millage rate was reduced to .2566. 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.

INTRODUCTION

On September 20th, the final public hearing was held for the purpose of adopting the FY12 budget. The final millage rates and budget (including staff's recommended changes) were approved. The FY12 budget was adopted in the amount of \$873,951,338. Also, as part of the budget process, a total of 1,476.1 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 FY12 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 Personal Services, Other Contractual Services, Communications and Training, 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 prior years; 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 2012 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
SCARLET GIBSON, Acting

County Manager
DONALD S. FISHER

County Attorney
ANDREW W. MAI

Deputy County Manager
BETH A. KNIGHT

Clerk of the Board
Paula Carpenter

Community Outreach
& PIO

Comptroller
Fazie Kahn

- Finance
- Grants
- Compliance
- Payroll

Economic Development
Maria Toumazos

- ED
- Grants
- Writing/Mgmt.
- Lobbying

Human Resources
Julie Sessa

- Employee Benefits & Relations
- Risk Mgmt.

OMB
Donna Renberg

- Budget
- BPI
- IT
- Procurement
- Special Assessments

Strategic Initiatives
Jeff Jones

- Strategic Planning
- Countywide Initiatives
- Expressway Authority

Community Development
David Tomek

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

Corrections
Sherry Johnson

- Courthouse Security
- Jail
- Pre-Trial Release

Tourism Development
Shelley Maccini

- CVB
- Event Facilities
- OHP
- Sports Development

Public Safety/ Emerg. Svcs.
Rich Collins

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

Human Services
Celestia McCloud

- Housing Grants
- Social Services
- Veteran's Affairs

Library
David Barnett

- Library Services

Public Works
Frank Raymond

- Asset Mgmt.
- Engineering
- Road & Bridge
- Solid Waste



HOW TO USE THIS BOOK

OVERVIEW:

The Overview Section of the FY12 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

GENERAL FUND:

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

- 1) Programs & Services
- 2) Charts
- 3) Goals & Objectives
- 4) Trends & Issues
- 5) Description of Revenue Sources
- 6) Revenue by Category
- 7) Expenditures by Category

SPECIAL REVENUE FUNDS:

This section details revenues and expenditures provided for specific purposes. In addition to a summary of each fund, the following information is presented.

- 1) Programs & Services
- 2) Charts
- 3) Goals & Objectives
- 4) Trends & Issues
- 5) Description of Revenue Sources
- 6) Revenues by Category
- 7) Expenditures by Category

In a few selected funds, Trends & Issues and Goals & Objectives are also provided for each cost center.

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:

- 1) Programs & Services

- 2) Charts
- 3) Trends & Issues
- 4) Description of Revenue Sources
- 5) Revenues by Category
- 6) 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:

- 1) Programs & Services
- 2) Charts
- 3) Trends & Issues
- 4) Description of Revenue Sources
- 5) Revenues by Category
- 6) 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, the following information is presented:

- 1) Programs & Services
- 2) Charts
- 3) Goals & Objectives
- 4) Trends & Issues
- 5) Description of Revenue Sources
- 6) Revenues by Category
- 7) 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, the following information is presented:

- 1) Programs & Services
- 2) Charts
- 3) Trends & Issues
- 4) Description of Revenue Sources
- 5) Revenues by Category
- 6) Expenditures by Category

FY12 ADOPTED FIVE YEAR CAPITAL IMPROVEMENT PROGRAM:

- Five Year CIP by Fund

APPENDICIES:

- Mandated Programs
- Glossary

Overview

Table of Contents

Title.....	Page
Osceola County Mission Statement & Strategic Initiatives	1
Frequently Asked Questions.....	2
Budget Summary.....	3
What Do My General Fund Taxes Pay For?.....	5
Financial Indicators and Major Revenue Sources	6

OSCEOLA COUNTY MISSION STATEMENT & STRATEGIC PLAN

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, a Strategic Plan was identified and is budgeted as priorities. The Goals and some of the objectives to help achieve the County's Plan are identified as follows:

GOAL 1 – GROW AND DIVERSIFY THE COUNTY'S ECONOMY:

Increase the number of small businesses starting and growing in the County; Expand medical and health science businesses; Increase median income to become a leader in Central Florida region; and Brand the County as the place to have your business in Central Florida;

GOAL 2 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT:

Diversify the revenue sources for County government; Maintain a quality, highly motivated workforce dedicated to serving Osceola County; and Have adequate resources to support defined County services and service levels;

GOAL 3 – UPGRADE COUNTY INFRASTRUCTURE AND TRANSPORTATION NETWORK: PREPARED FOR GROWTH:

Upgrade County roads: capacity and maintenance; Reduce travel times in the County: Point A to B; and Increase the ridership and convenience of public transit;

GOAL 4 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE:

Maintain a safe County where residents and guests feel safe and secure; Revitalize major highway corridors: beautification, business vitality; and Upgrade/expand education choices (private and public) at all levels.

Beginning in FY12, the County will implement Goals identified through the FY11 Strategic Planning process. These strategic goals focus on outcome-based objectives and principles that define the responsibility of County government and frame the primary core services.

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 300 employees/positions impacted). The County is also implementing 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 FY12 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?

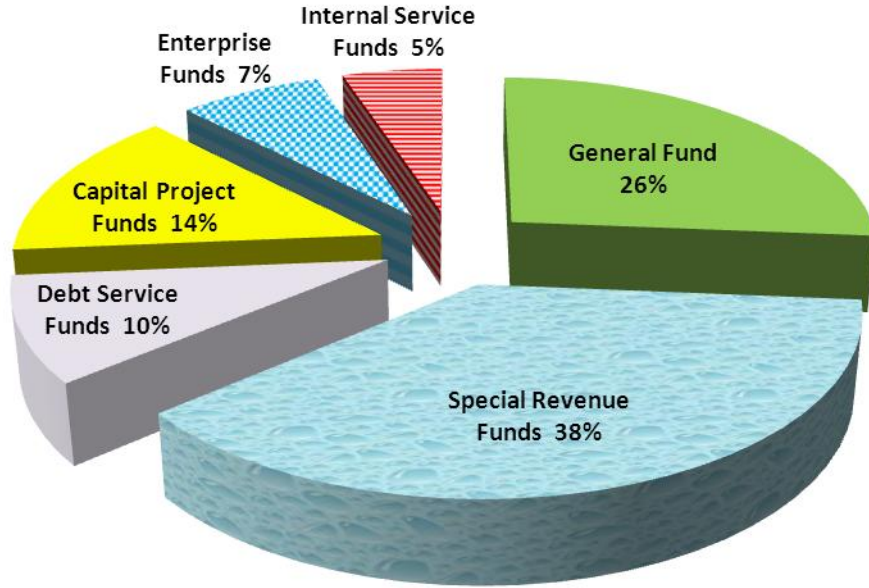
Just as you may borrow money to buy a home, the County borrows money to pay for the construction of major facilities or for the purchase of equipment. A majority of the County's debt is in the form of bonds, which allows the County to spread repayment over a long period of time. In this case, the cost 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

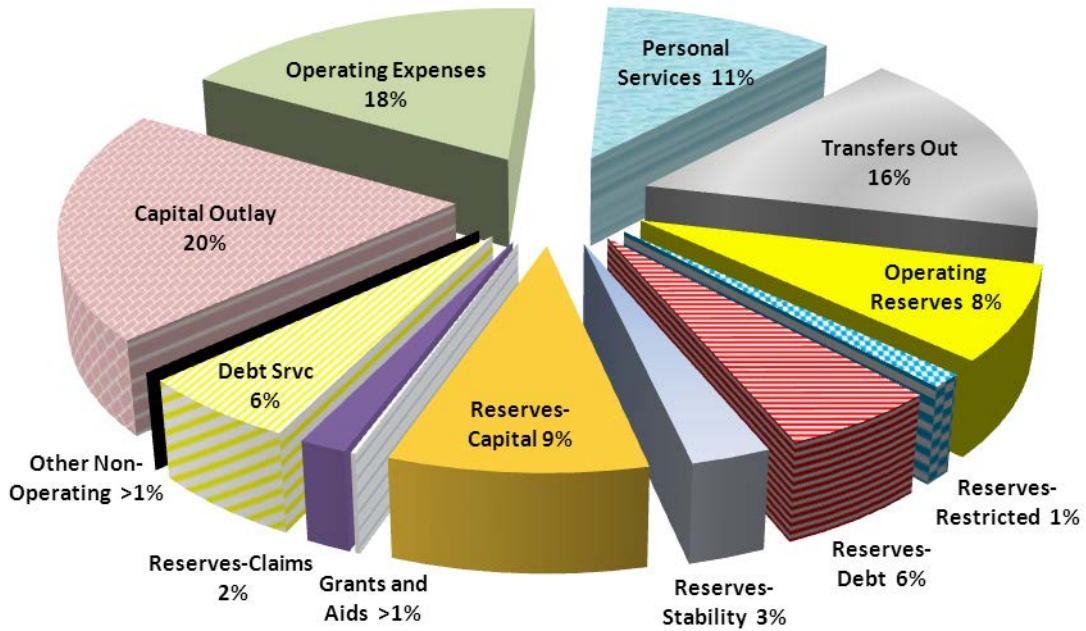
<u>GOVERNMENT FUND TYPES:</u>	FY12 Adopted
GENERAL FUND	Budget:
General Fund:	229,919,790
SPECIAL REVENUE FUNDS	
Public Works/Transportation Funds	23,563,499
Court Related Funds	12,166,272
Tourist Development Tax Funds	92,621,249
Library District Funds	19,149,745
Public Safety Funds (includes Fire)	61,442,126
Grant Funds	16,397,895
MSTU/BU Funds	9,241,401
Environmental/Parks Funds	15,685,979
Building Fund	6,779,776
Road Impact Fee Funds	67,685,925
Fire Impact Fee Fund	1,683,071
Parks Impact Fee Fund	<u>2,640,586</u>
Special Revenue Funds:	\$329,057,524
DEBT SERVICE FUNDS	
Debt Service Funds:	\$84,500,980
CAPITAL PROJECT FUNDS	
Capital Project Funds:	\$122,072,834
TOTAL GOVERNMENT FUND TYPES:	\$765,551,128
<u>PROPRIETARY FUND TYPES:</u>	
ENTERPRISE FUNDS	
Landfill Fund	43,061,345
Osceola Parkway	<u>20,709,302</u>
Enterprise Funds:	\$63,770,647
INTERNAL SERVICE FUNDS	
Property/Casualty Insurance Fund	6,247,580
Employee Insurance Funds	34,658,392
Fleet Maintenance Fund	<u>3,723,591</u>
Internal Service Funds:	\$44,629,563
TOTAL PROPRIETARY FUND TYPES:	\$108,400,210
GRAND TOTAL:	\$873,951,338

BUDGET SUMMARY

EXPENDITURE BY FUND TYPE



EXPENDITURE BY CATEGORY



WHAT DO MY GENERAL FUND TAXES PAY FOR?

In the General Fund, more than 49% 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	39¢
Sheriff, Corrections, Fire Subsidy, Animal Control, Emergency Management	
IMPROVED INFRASTRUCTURE	7¢
Support of Public Works, Roads, Infrastructure	
HEALTHY COMMUNITY/QUALITY OF LIFE	5¢
Human Services, Parks, Support of Libraries	
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	
OTHER CONSTITUTIONALS	6¢
Property Appraiser, Supervisor of Elections, Tax Collector	
GENERAL GOVERNMENT	15¢
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 2010 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 172,493 in 2000 to 268,685 in 2010, a 55.8% increase where the State of Florida only saw a 17.6% increase.

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 August, 2011, the unemployment rate in Osceola County was 11.2%, which was slightly higher than the State's unemployment level of 10.7%.

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 – 2009, personal income per capita in Osceola County grew from \$20,735 to \$25,180, a 21.4% 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 estimated for FY12 in Osceola County increased 8.5% from FY11 and 54% 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 31.7%. However, the CPI for FY12 budget purposes was 3.6% as of May 2011.

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.

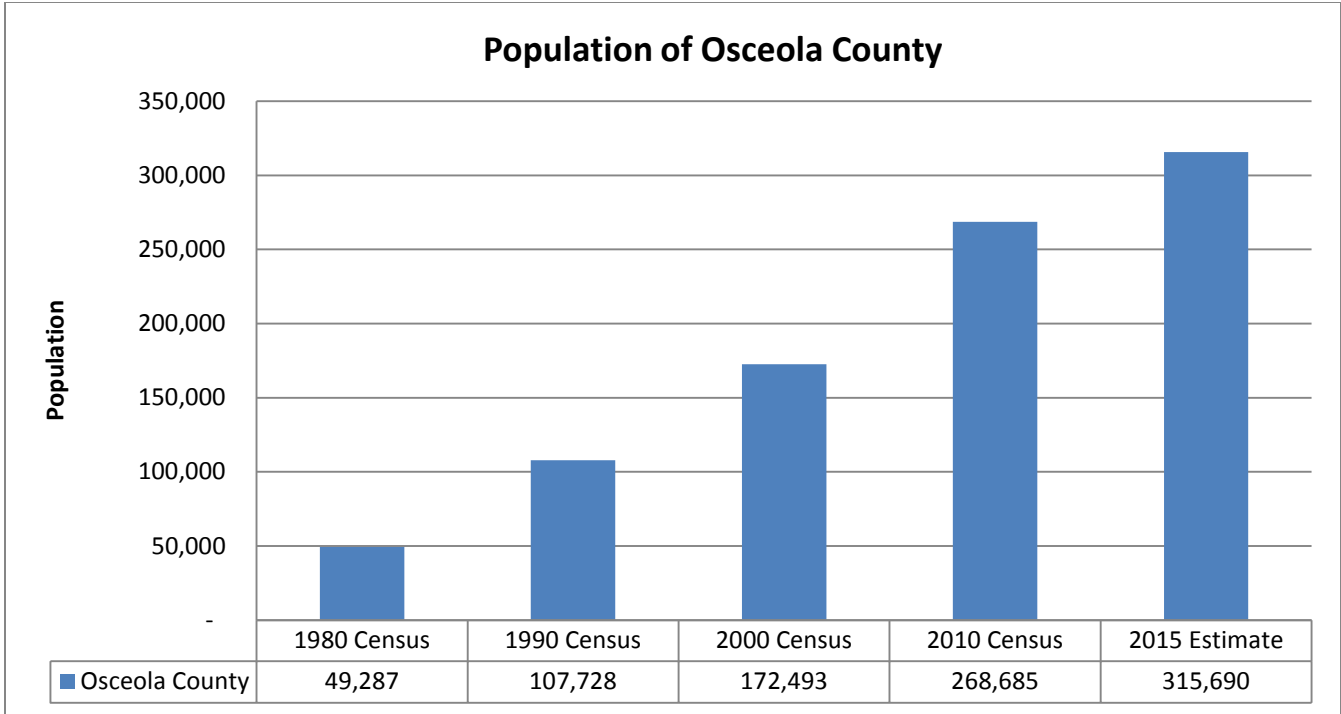
Fund Balance

The County's overall balance, per the CAFR, on October 1, 2010 was \$452.1 MM – FY 2010 is the last audited year as the County is currently in the process of auditing FY 2011. 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 one of the highest foreclosure rates 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.

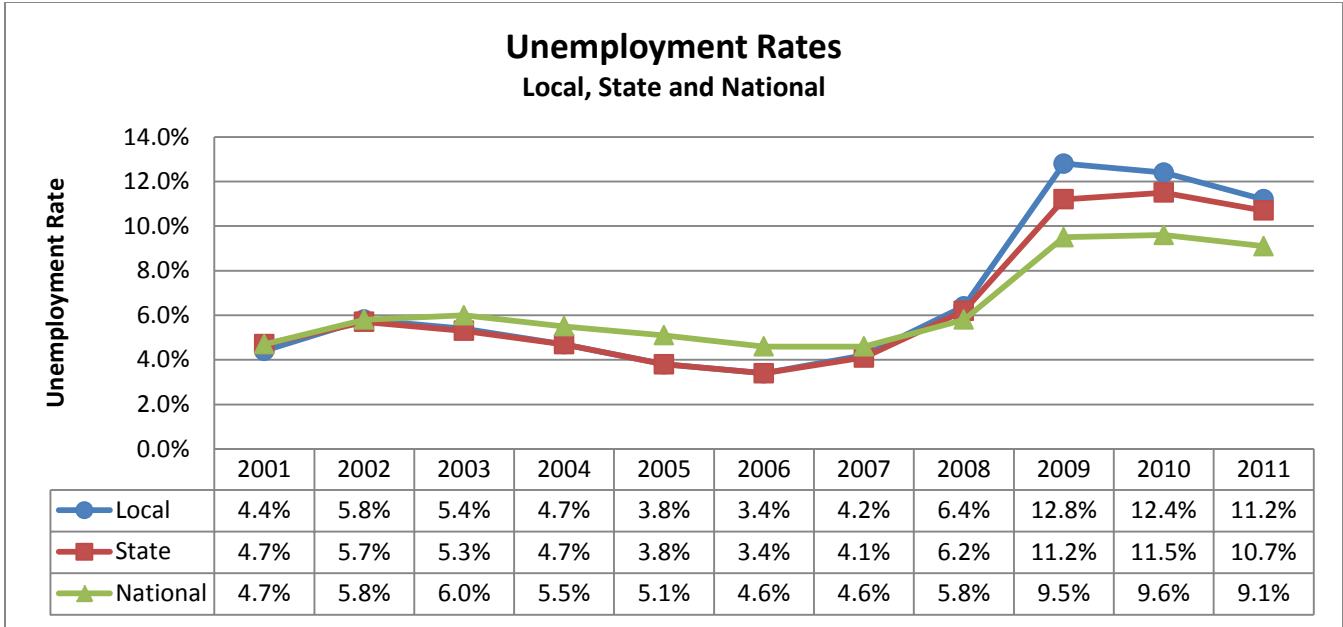


Formula: Osceola County Population

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



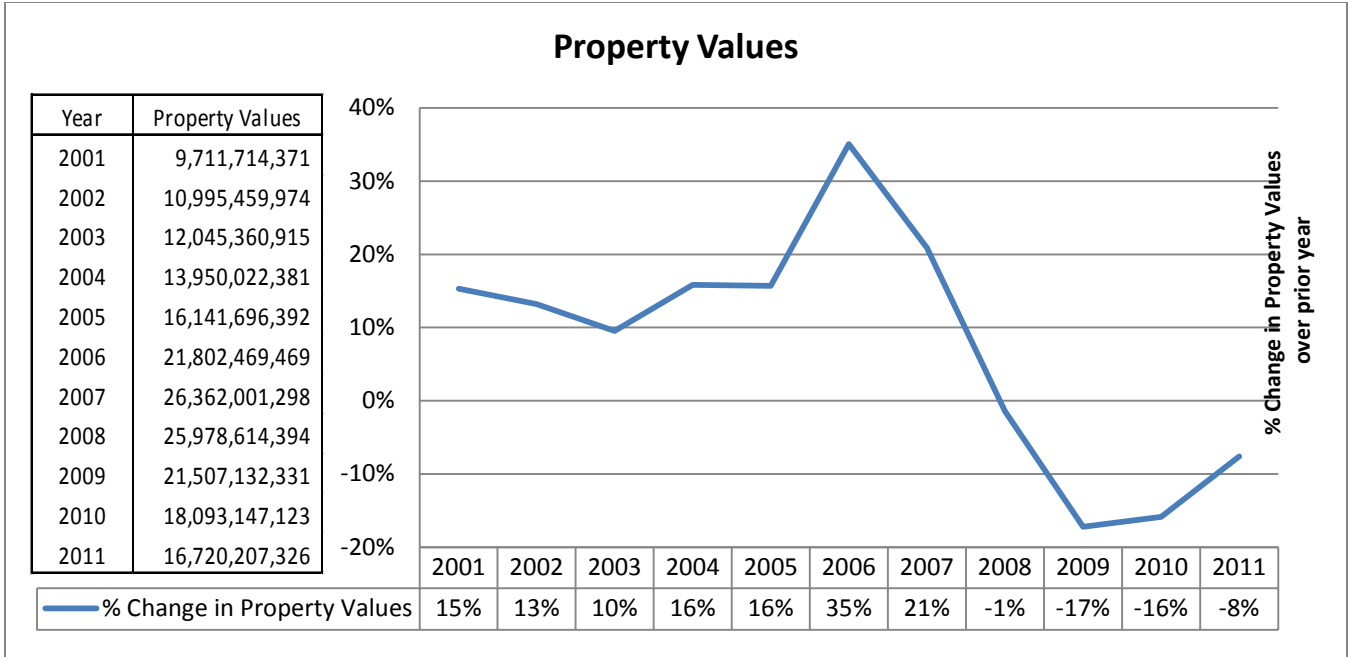
The unemployment rate reflected for year 2011 represents the rate for the month of September.

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. Current information shows the County’s unemployment rate trending closer to the State’s rate.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



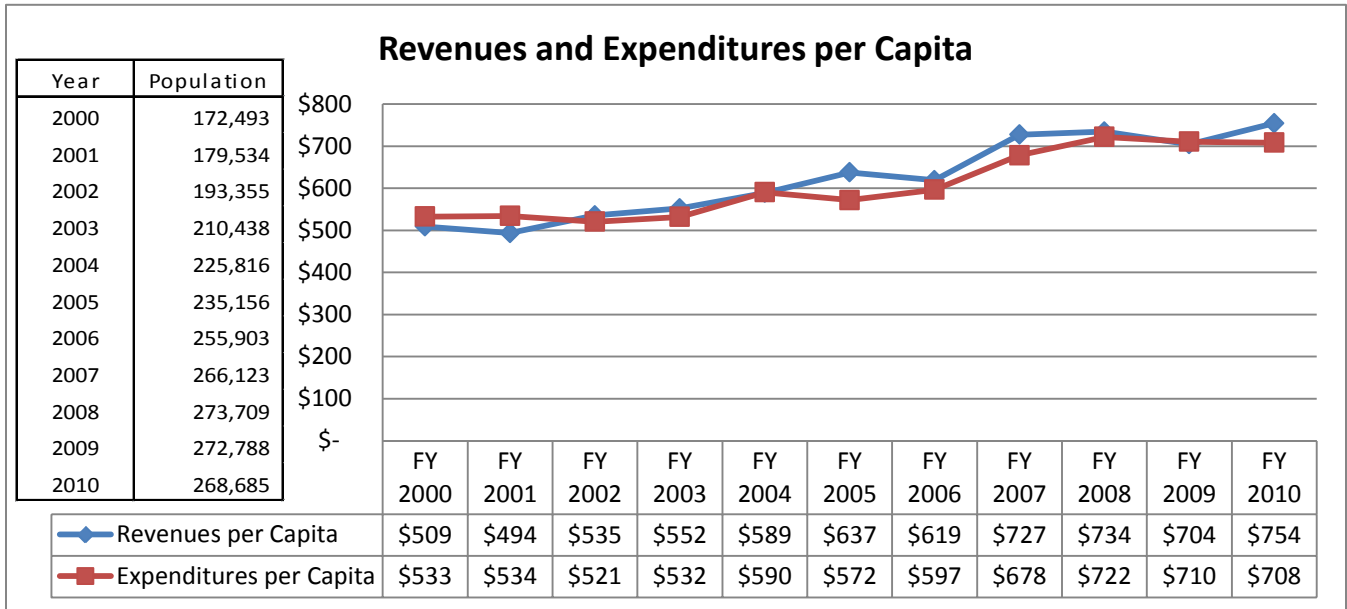
Formula: Property valuations for the fiscal years ending as indicated

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 slight decrease in 2008 associated with the nationwide housing and real estate market decline. In 2009 and 2010, property values plummeted as the County faced a major economic downturn; however, FY11 shows signs of stabilization as values have only decreased 7.9%.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: General Fund revenues and expenditures divided by population.

Sources: Revenues – Osceola County Comprehensive Annual Financial Reports 2000-2010.
Office of Economic & Demographic Research – The Florida Legislature.

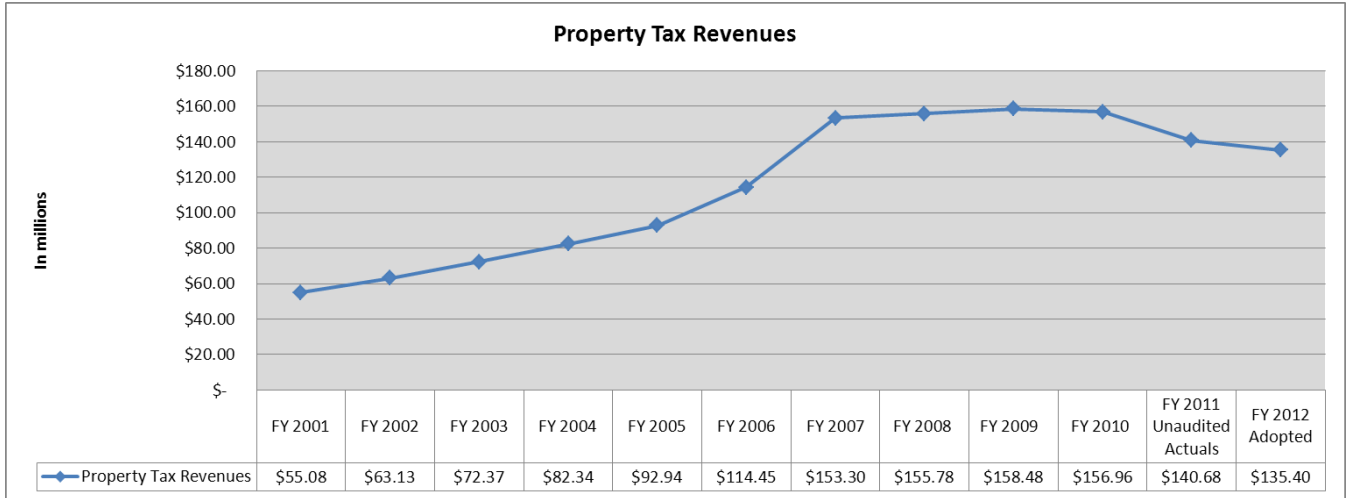
Analysis: As the County’s population grows, it is anticipated that revenues and the need for services will increase in a direct relationship. Therefore, the level of revenues per capita should remain constant and at a minimum, equal to expenditures per capita. If revenue per capita decreases or becomes 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 48% for the periods analyzed, while the County’s expenditures per capita, not adjusted for inflation, have increased by 32.8%. During the same period the County’s population has grown by 55.8%. As the population in Osceola County continues to increase, General Fund revenues may not be sufficient to absorb the residents’ demands for public services.

For expenditures per capita, an increase of approximately 32.8% has been reflected from 2000 to 2010. During the same time period, inflation increased by approximately 31%. 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



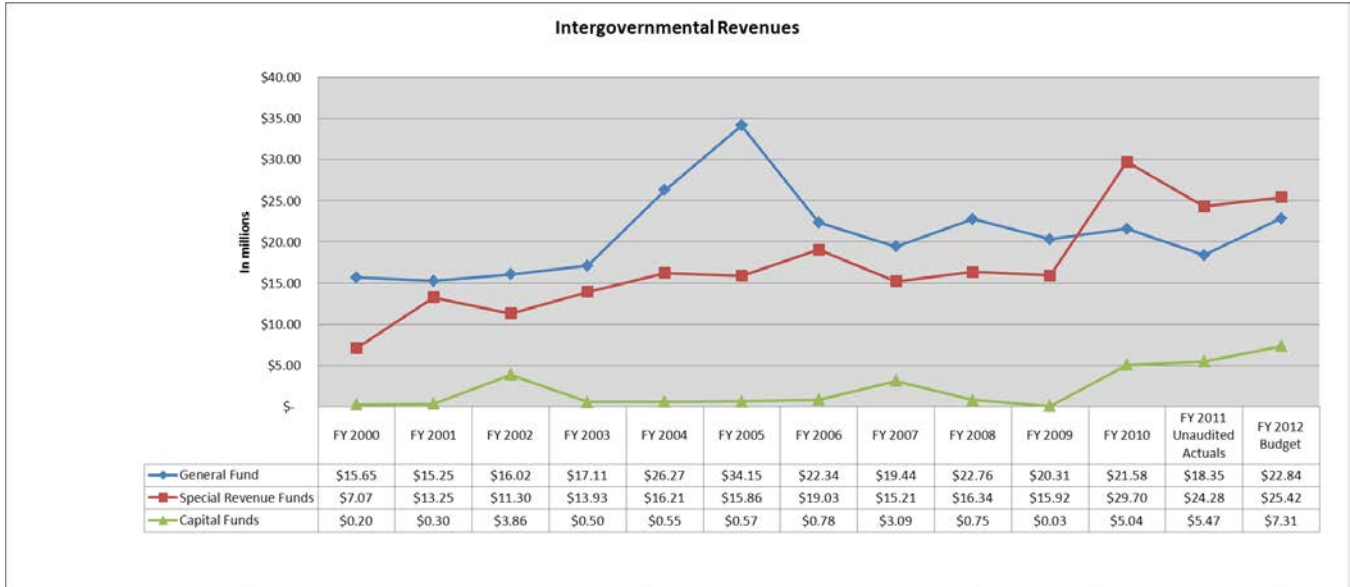
Formula: General Countywide property tax revenues

Source: Osceola County Comprehensive Annual Financial Reports

Analysis: Property tax revenues are considered separately from other revenues as it is a significant revenue source. Approximately 68.8% of the General Fund's operating revenues in FY 2011 were derived from a General Countywide property tax.

As indicated above, from 2001 to 2009, the County's property tax revenues reflect consistent increases that are primarily associated with a 188% increase in taxable property values. From 2009-Present, a decline in property tax revenues of approximately 15% is attributable to the decreases seen in recent property values.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Intergovernmental Revenues

Source: Osceola County Budget Office

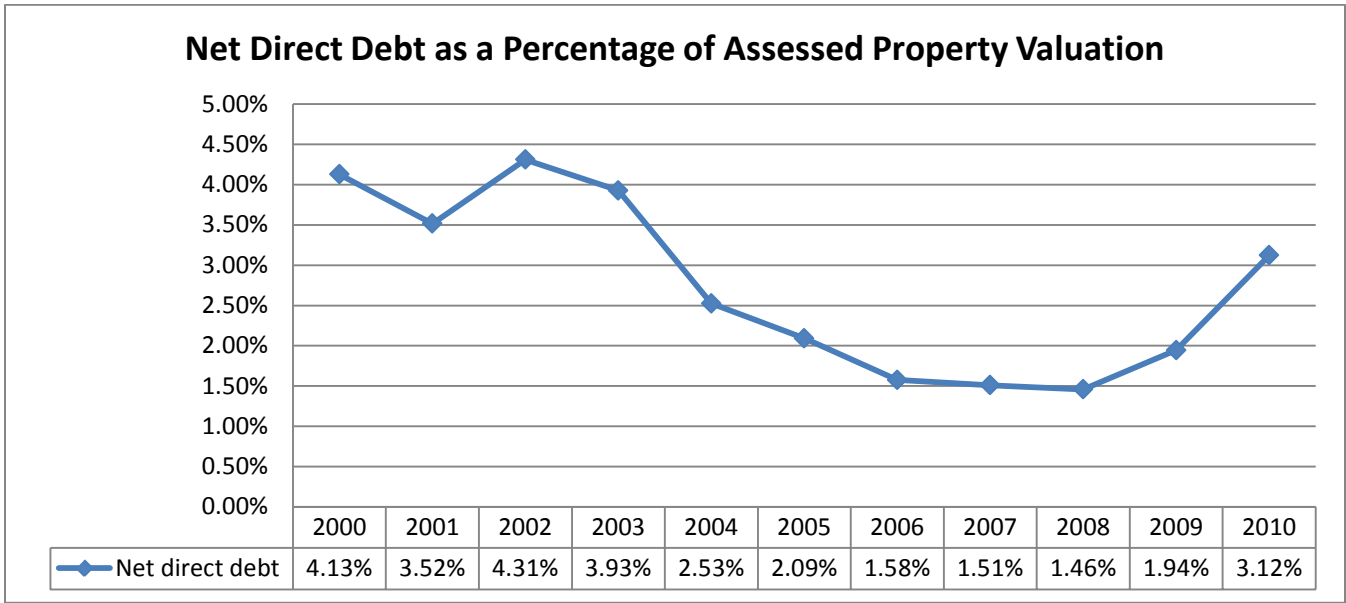
Analysis: Intergovernmental revenues are received from other governmental entities. The Federal and State governments have struggled with their own budgetary problems over the last decade, and recently have reduced payments to local governments as one of their cutback measures. Local governments with 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 2012, increases to these revenue sources in the General Fund are projected resulting from funding for the Energy Efficiency Grant as well as well as increases to State Shared Revenues and Local Gov't Half-Cent Sales Tax based on information from the Department of Revenue.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



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

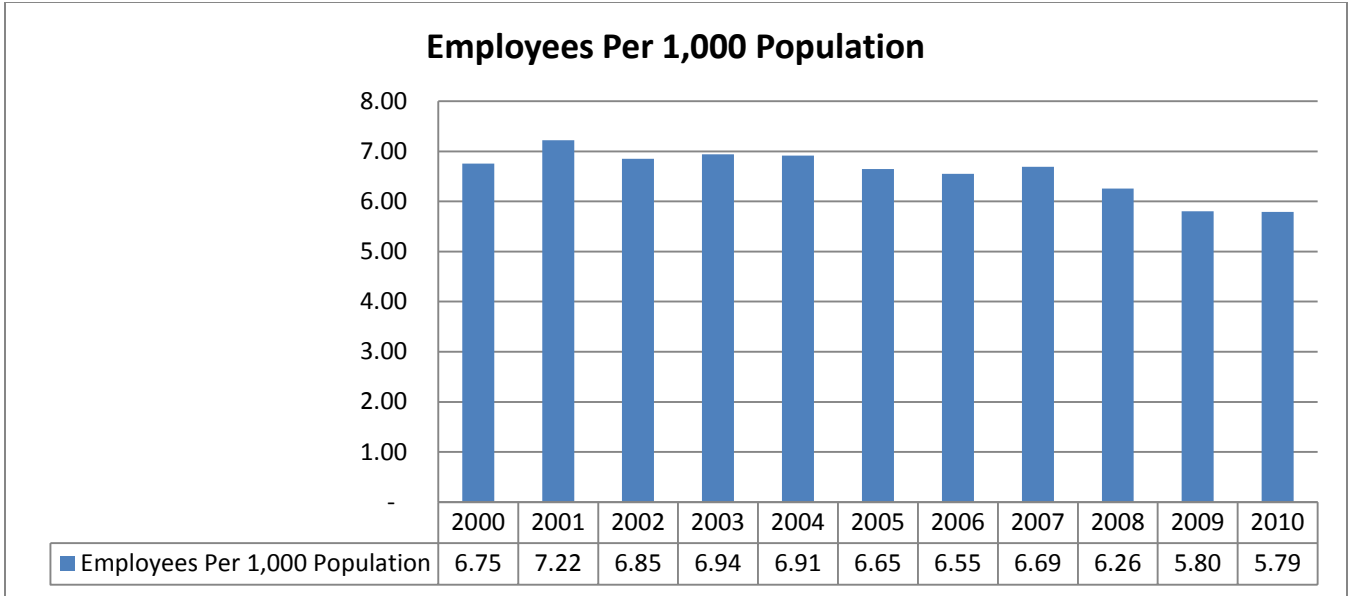
Source: Osceola County Comprehensive Annual Financial Reports 2000-2010.

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 \$25.4 million was issued in bonds to acquire environmentally significant lands for preservation and protection, \$132.25 million was issued as a Capital Improvement Revenue Bond to cover the cost of several road projects, and \$43.47 million was issued for the expansion and improvement of the County’s courthouse and administrative facilities. During FY 2010, a total of \$57 million was reduced the County’s debt balance.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Actual number of employees as of FY 2010, excluding elected officials and Constitutional officers.

Source: Osceola County Comprehensive Annual Financial Reports 2010.

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. Further changes were implemented in FY12 as a recent reorganizational plan was implemented to improve efficiency by refocusing resources on newly defined program areas. Population projections are not yet available for 2011 or 2012 to calculate updated figures for recent changes.

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 36% of the County's total estimated operating revenues for FY 2012 (excludes internal service funds, debt service, and capital funds except Fund 306 - Local Option Infrastructure Sales Tax Fund).

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), in prior years, were received from the Florida Legislative Council on Intergovernmental Relations (LCIR); however, as of 2011, this Council has been dissolved. Estimates are currently received through DOR's Office of Tax research. Revenue projections are also calculated based on actual collections.

<i>Revenue Source (In millions)</i>	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011 Unaudited Actuals	FY 2012 Adopted Budget
Property Tax	\$ 55.08	\$ 63.13	\$ 72.37	\$ 82.34	\$ 92.94	\$114.45	\$153.30	\$155.78	\$158.48	\$ 156.96	\$ 140.68	\$135.40
State Shared Revenues	\$ 3.30	\$ 3.66	\$ 3.90	\$ 4.43	\$ 4.90	\$ 5.47	\$ 5.48	\$ 5.34	\$ 4.94	\$ 5.06	\$ 5.18	\$ 5.06
Local Government Infrastructure Surtax	\$ 15.8	\$ 15.9	\$ 17.0	\$ 19.9	\$ 19.6	\$ 16.9	\$ 16.8	\$ 21.4	\$ 19.5	\$ 19.6	\$ 17.3	\$ 20.64
Local Govt 1/2 Cent Sales Tax	\$ 10.06	\$ 10.83	\$ 11.39	\$ 12.58	\$ 12.25	\$ 11.34	\$ 11.26	\$ 15.35	\$ 13.73	\$ 13.76	\$ 12.13	\$ 14.74
Communication Service Tax	\$ 2.35	\$ 4.46	\$ 4.93	\$ 5.17	\$ 5.78	\$ 6.46	\$ 7.16	\$ 7.02	\$ 6.35	\$ 5.99	\$ 4.72	\$ 6.00
Building Permit Fees	\$ 2.84	\$ 2.87	\$ 4.37	\$ 6.44	\$ 8.87	\$ 8.08	\$ 6.16	\$ 3.81	\$ 1.57	\$ 1.30	\$ 1.10	\$ 1.10
County Gas Tax	\$ 1.22	\$ 1.31	\$ 1.35	\$ 1.44	\$ 1.56	\$ 1.66	\$ 1.68	\$ 1.59	\$ 1.54	\$ 1.52	\$ 1.28	\$ 1.70
Constitutional Gas Tax	\$ 2.81	\$ 2.97	\$ 3.08	\$ 3.12	\$ 3.70	\$ 3.74	\$ 3.84	\$ 3.65	\$ 3.49	\$ 3.53	\$ 2.95	\$ 3.82
Local Option Gas Tax	\$ 4.28	\$ 4.47	\$ 4.83	\$ 5.30	\$ 6.57	\$ 6.71	\$ 6.58	\$ 6.09	\$ 6.07	\$ 5.97	\$ 4.85	\$ 6.09
Solid Waste & Franchise Fees	\$ 3.48	\$ 3.18	\$ 2.22	\$ 2.89	\$ 11.90	\$ 15.80	\$ 16.29	\$ 16.14	\$ 16.60	\$ 16.70	\$ 16.07	\$ 17.19
Tourist Development Taxes	\$ 23.04	\$ 21.43	\$ 22.23	\$ 24.99	\$ 27.60	\$ 28.87	\$ 29.83	\$ 36.66	\$ 31.17	\$ 30.73	\$ 27.88	\$ 32.61
Total	\$ 124.26	\$134.21	\$147.66	\$168.60	\$195.68	\$219.48	\$258.38	\$272.83	\$263.44	\$ 261.14	\$ 234.15	\$244.35

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

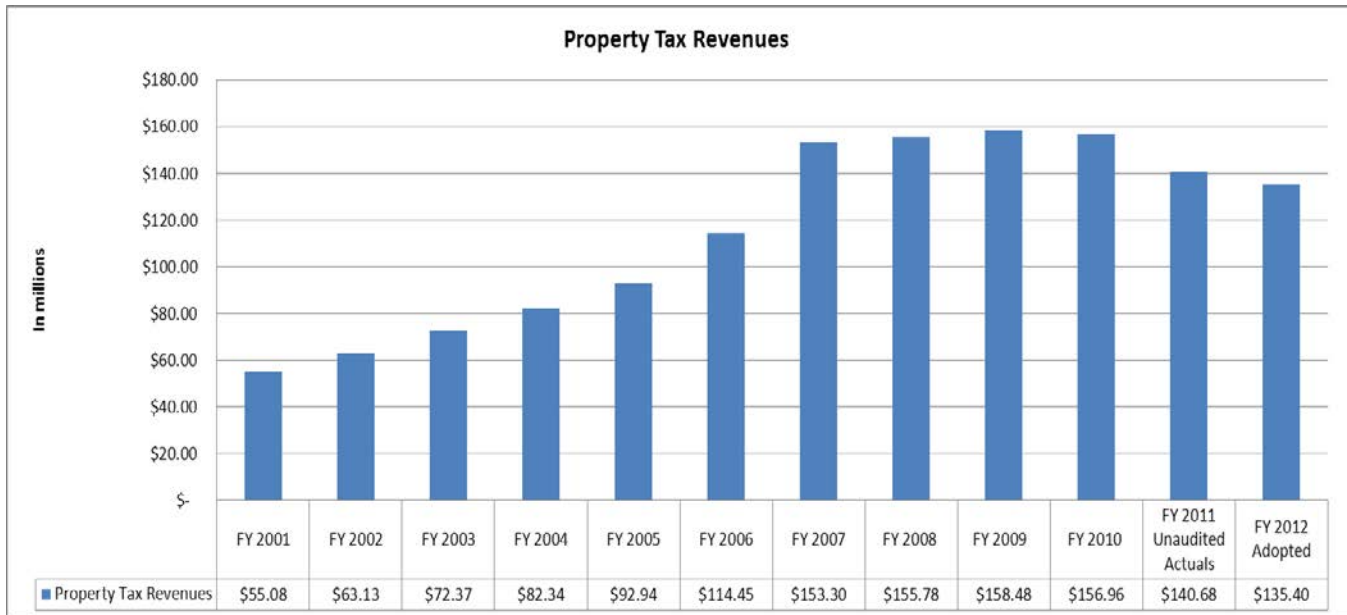
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

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 2010 totaled \$156.96 million. For FY 2011, unaudited revenue collections are at \$140.68 million thus representing a decrease of 10.37% from the previous year. For FY 2012, the adopted budget reflects \$135.40 million in revenues anticipated from property taxes, a 3.75% decrease from FY2011.

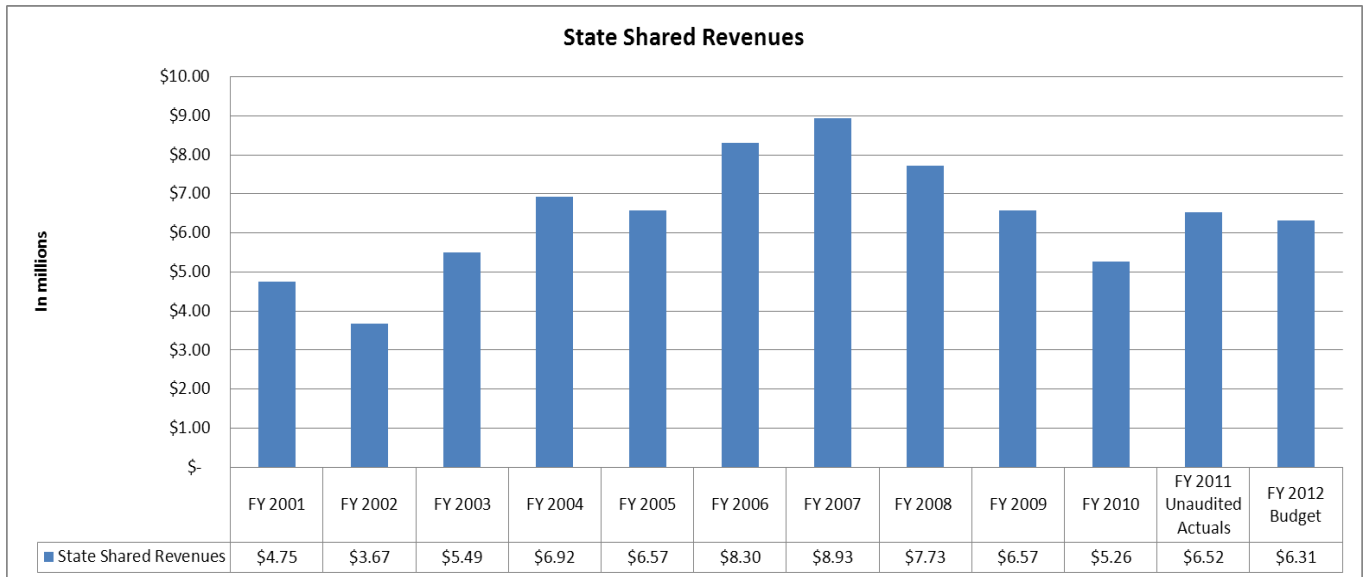


FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

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 2010 were \$5.26 million. For FY 2011, unaudited revenues are at \$6.52 million. For FY 2012, the budget for State Shared Revenues reflects a decline consistent with the economic slowdown and revenues are estimated at \$6.31 million.



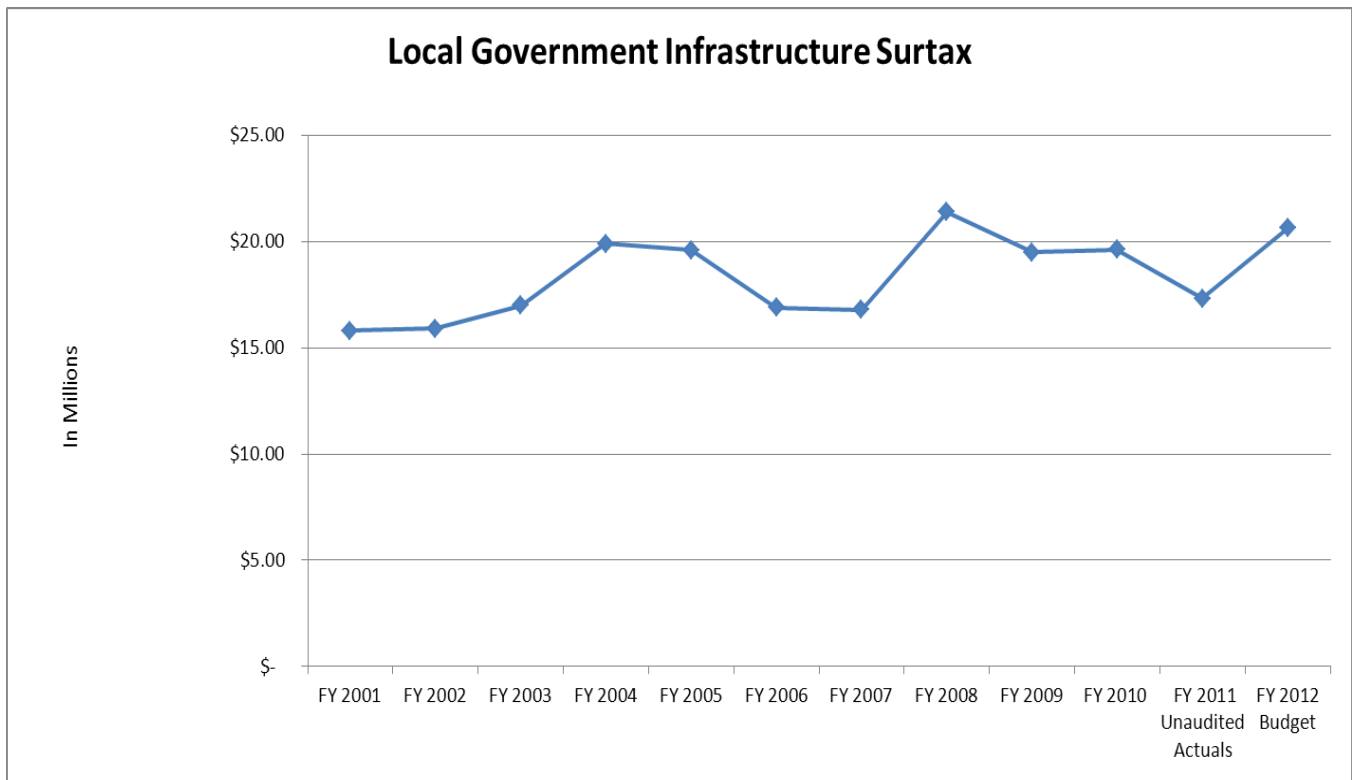
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

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 2010 were \$19.62 million.

For FY 2011, the unaudited revenues are \$17.3 million, however, this amount only reflects actuals as of July 2011. The FY 2012 Adopted Budget revenues are based on estimates from the Legislative Committee on Intergovernmental Relations (LCIR); however, as of 2011, this Council has been dissolved. Estimates are currently received through DOR's Office of Tax research. Revenue projections are also calculated based on actual collections.



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 2010, half-cent sales tax receipts were \$13.76 million. For FY 2011, unaudited revenues are estimated at \$12.13 million, however, that amount reflects actuals as of July 2011. The County’s share of the Half-Cent Sales Tax revenues is estimated at \$14.74 million for FY 2012.



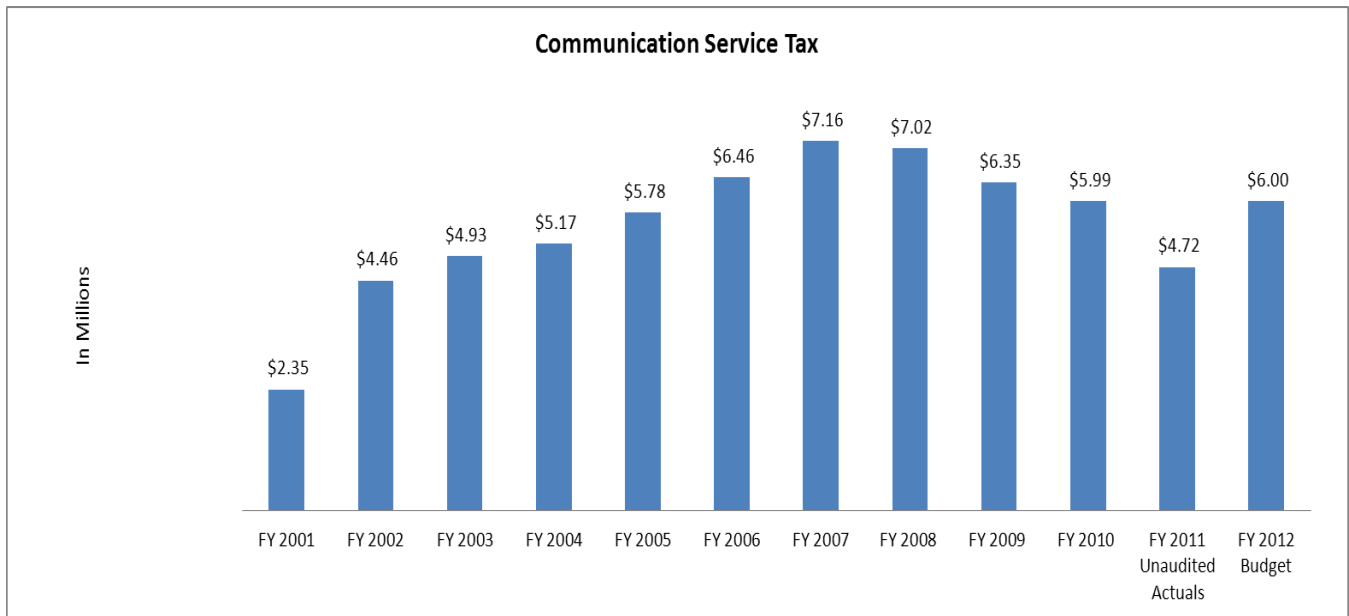
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Communications Services Tax

On October 1, 2001, the State Communications Services Tax became effective. The Communications Services Tax is comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund. 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 \$5.99 million in FY 2010, and the revenues for FY 2011 are currently at \$4.72 million, however, that amount only reflects actuals as of July 2011. The adopted budget for FY 2012 reflects revenues from this funding source at \$6.00 million.



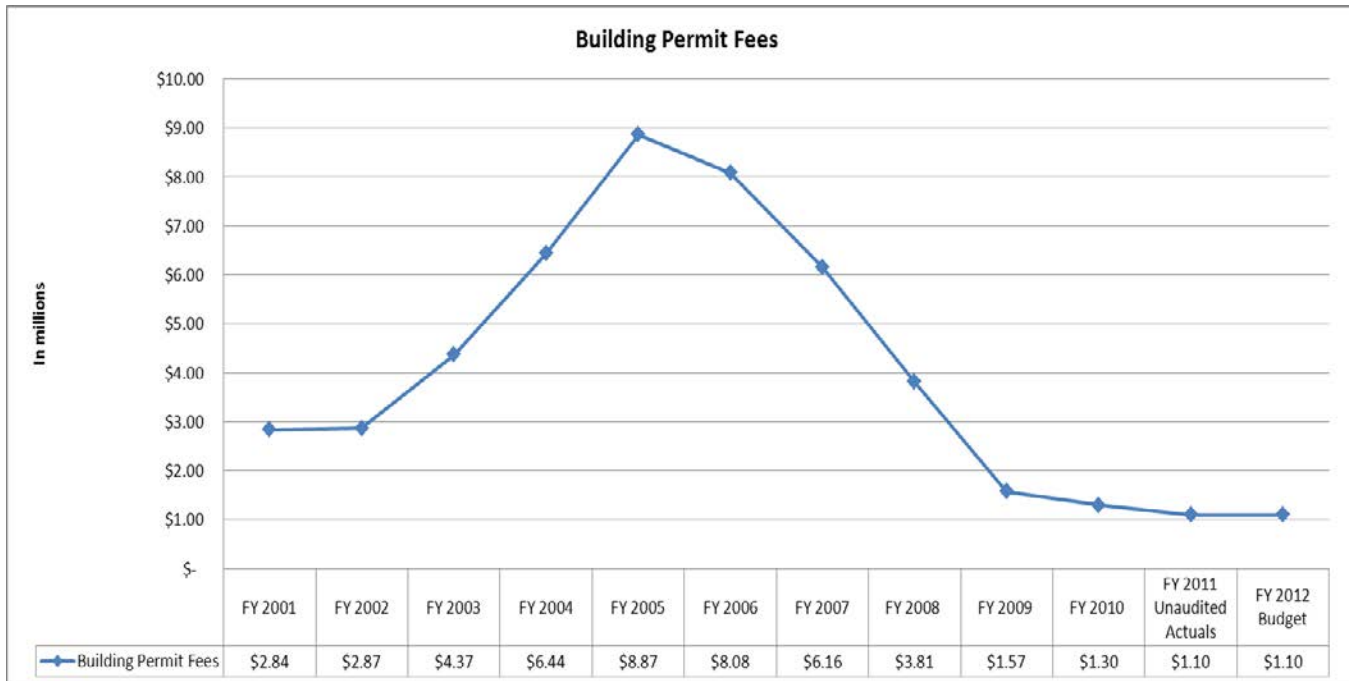
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

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 2010 were \$1.30 million. In FY 2011, the unaudited actuals were \$1.1 million and the budget for FY 2012 is expected to remain the same at \$1.1 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 was in effect from October 1, 2010 through September 30, 2011 or until a total of \$500,000 in waivers had been granted whichever came first. As of September 30th, 2011, a total of \$94,061 had been waived.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

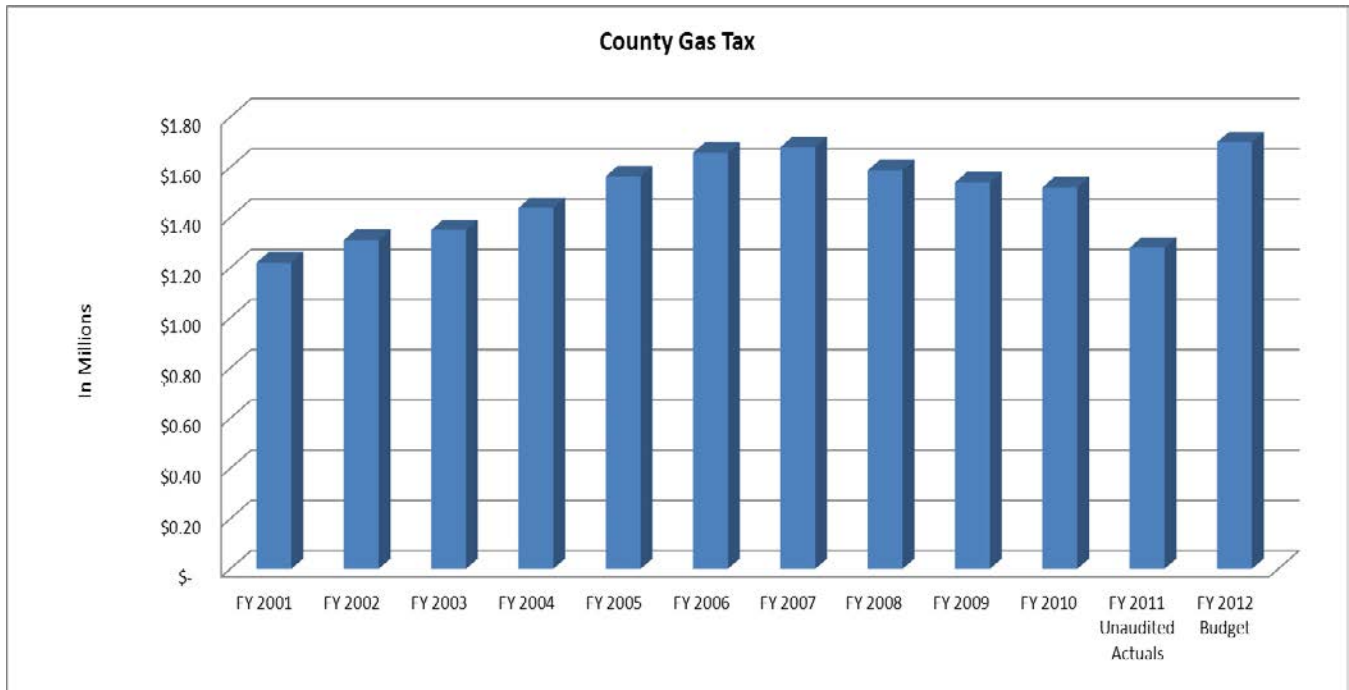
Gas Taxes

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 2010 was \$1.52 million. For FY 2011, the unaudited actual revenues are currently at \$1.28 million, however, that amount reflects actuals as of July 2011. For the FY 2012 Adopted Budget, revenues are projected to increase to \$1.70 million.



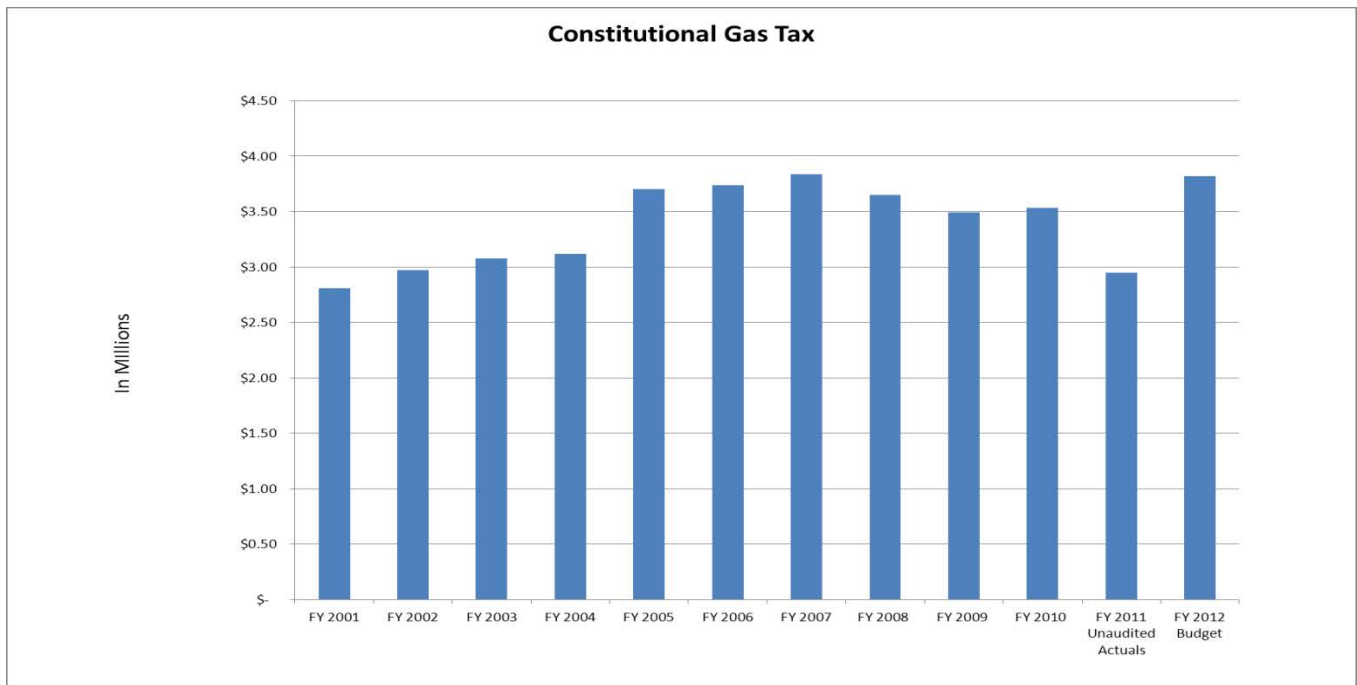
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

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 2010 was \$3.53 million. For FY 2011, revenue collections are currently at \$2.95 million, however, that amount reflects actuals as of July 2011. For the FY 2012 Adopted Budget, an estimate based on prior year collections was budgeted with revenues projected at \$3.82 million.

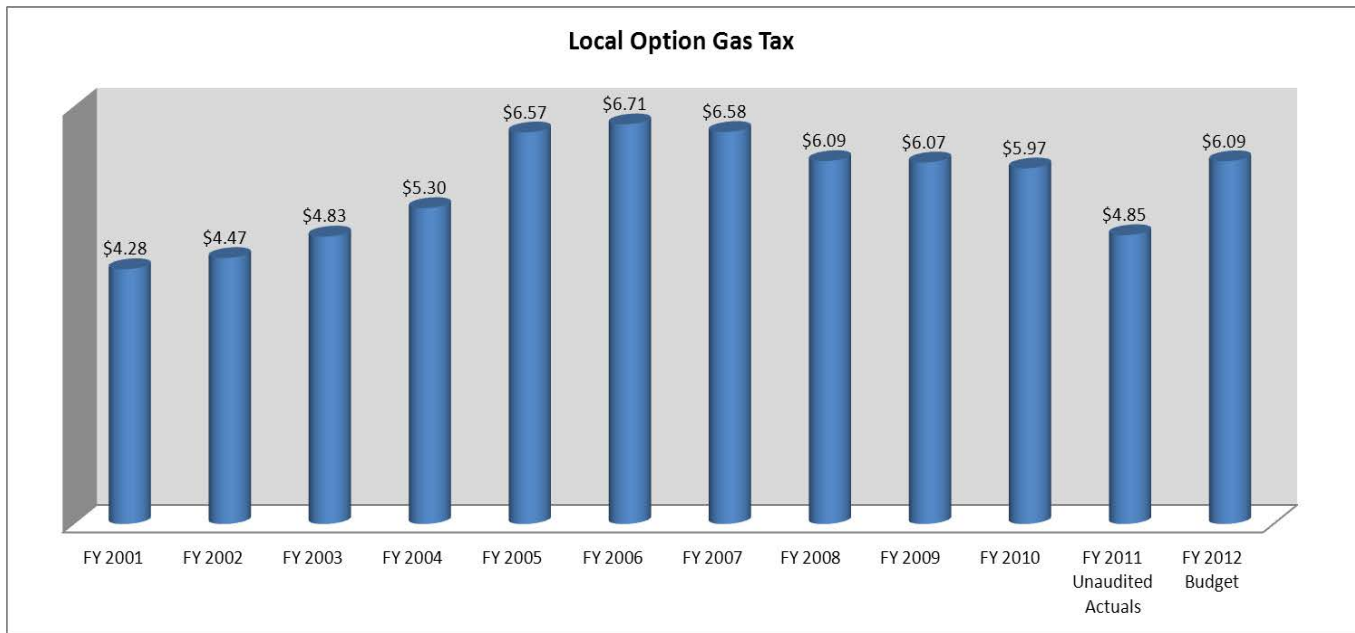


FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

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 2010 was \$5.97 million. For FY 2011, the unaudited revenue collections are at \$4.85 million, however, that amount reflects actuals as of July 2011. For the FY 2012 Adopted Budget, a conservative estimate was budgeted with revenues projected at \$6.09 million. These funds support Road & Bridge and transportation-related expenses.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

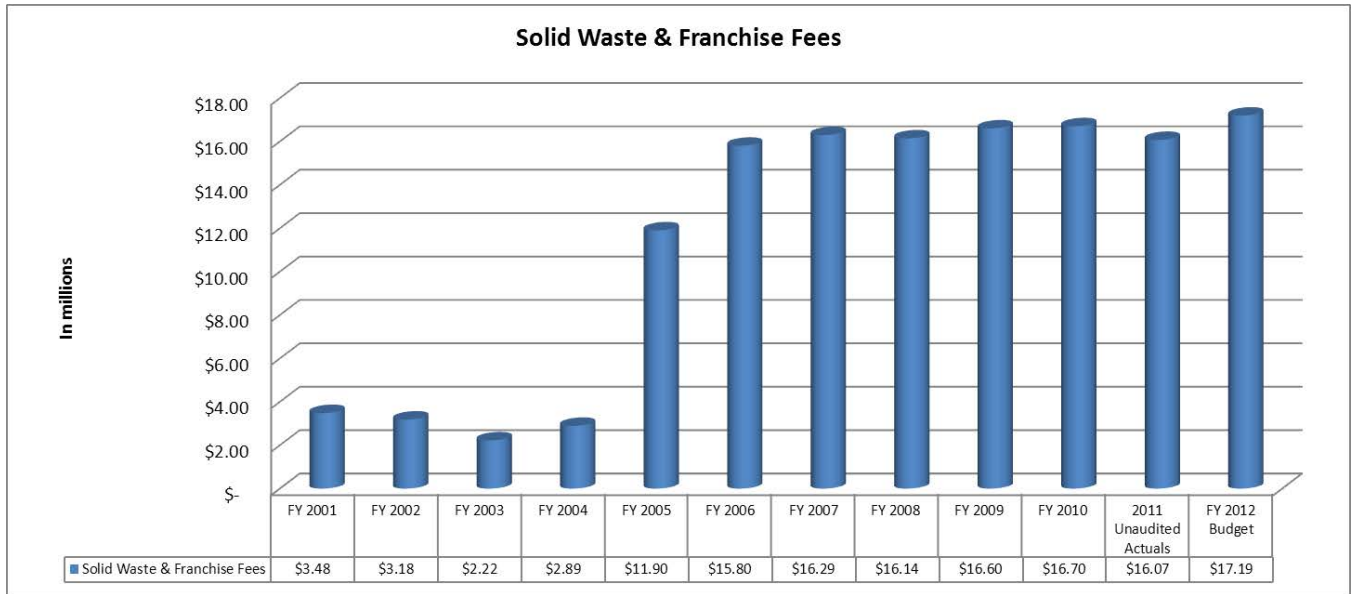
Solid Waste Disposal & Franchise Fees

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 through 2012, this assessment has increased slightly, however.

Franchise Fees are charged by local governments for the grant of a franchise and the privilege of using local government’s rights-of-way to conduct the utility business. This franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government’s agreement not to provide competing utility services during the franchise term. 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.

Solid Waste & Franchise Fee revenue in FY 2010 was \$16.70 million. Fees are estimated at \$17.19 million for the FY 2012 Adopted Budget.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

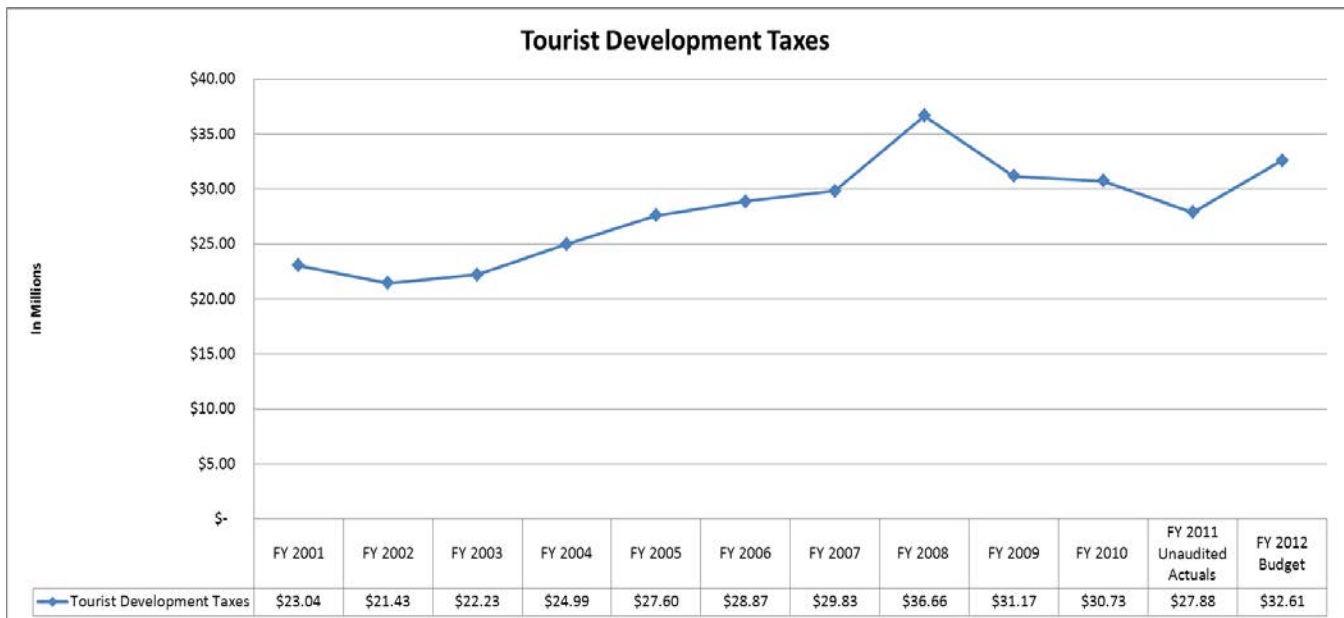
Tourist Development Tax

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 2010 was \$30.73 million. For FY 2011, current unaudited revenues are at \$27.88 million, however, that amount reflects actuals posted as of July 2011. For FY 2012, a conservative estimate was budgeted based on current trends, with revenues projected at \$32.61 million.



Summary by Category

Table of Contents

Title	Page
Summary by Category – All Funds	1
Summary by Category by Fund Group	
General Fund	2
Special Revenue Fund Group	3
102-Transportation Trust Fund	4
103-Drug Abuse Treatment Fund	5
104-Trouist Development Tax Fund	6
105-5 th Cent Resort Tax Fund	7
106-6 th Cent Resort Tax Fund	8
107-Library District Fund.....	9
109-Law Enforcement Trust Fund	10
111-Ship State Housing Initiative Program Fund	11
112-Emergency (911) Communications Fund	12
113-Buenaventura Lakes MSBU Fund	13
114-Neighborhood Stabilization Program Fund	14
115-Court Facilities Fund.....	15
117-Library Endowment Fund.....	16
118-Homelessness Prevention Rapid Re-Housing Fund.....	17
122 – Neighborhood Stabilization Program 3	18
124-Environmental Land Acquisitions Fund.....	19
125-Environmental Land Maintenance Fund	20
126-GO Bond Series 2010 Fund	21
128-Subdivision Ponds MSBU Fund.....	22

Title	Page
129-Subdivision Streetlights MSBU Fund	23
130-Court Related Technology Fund	24
134-Countywide Fire Fund.....	25
136-Homestead Foreclosure Mediation Fund.....	26
139-Criminal Justice Training Fund	27
148-Buidling Fund.....	28
151-Community Development Block Grant CDBG Fund	29
152-Muni Svcs Tax Units MSTU Fund.....	30
153-Muni Svcs Benefit Units MSBU Fund	31
154-Constitutional Gas Tax Fund	32
155-West 192 MSBU Phase Fund 1	33
158-Intergovernmental Radio Communications Fund.....	34
168-Section 8 Fund.....	35
174-Transportation Impact Fee 2003 Fund.....	36
177-Fire Impact Fee Fund	37
178-Parks Impact Fee Fund	38
180-Inmate Welfare Fund	39
182-Road Impact Fee Zone 2 Fund.....	40
183-Road Impact Fee Zone 3 Fund.....	41
184-Road Impact Fee Zone 4 Fund.....	42
185-Road Impact Fee Zone 5 Fund.....	43
186-Road Impact Fee Zone 6 Fund.....	44
187-Road Impact Fee Poinciana Overlay Fund.....	45

Title	Page
Debt Service Fund Group.....	46
202-D/S Sales Tax Rev 2009 Fund	47
210- W 192 Phase IIC Fund	48
226-Gas Tax Rev Ref Bonds 1998 Fund.....	49
230-W192 IIA Rev Bond Fund	50
231-TDT Revenue Bonds 2002A Fund.....	51
232-Sales Tax Rev Bonds 2002 Fund	52
233-Gas Tax Rev Ref Bonds 2003 Fund.....	53
234-LTD GO Bonds 2006 Environmental Lands Fund.....	54
235-Infra Sales Surtax Series 2007 Fund.....	55
236-Capital Improvement Bond Series 2009 Fund	56
237-Sales Tax Ref Rev Bonds Series 2010 Fund	57
238-GO Bonds 2010 Fund.....	58
Capital Projects Fund Group.....	59
302-Sales Tax Rev Bond 2008 Fund.....	60
305-Deficient Roads Capital Fund	61
306-Local Option Sales Tax Fund	62
312-Boating Improve Capital Fund	63
315-Gen Cap Outlay Fund.....	64
326-Trans Imp Fee Capital Fund Costs Fund.....	65
327-Infrastructure & Equipment Capital Fund.....	66
Enterprise Fund Group.....	67
401-Solid Waste Fund	68
407-Osceola Parkway Fund.....	69

Title	Page
Internal Service Fund Group	70
501-Workers Comp Internal Service Fund.....	71
502-Property & Casualty Insurance Internal Service Fund	72
503-Dental Insurance Internal Service Fund.....	73
504-Health Insurance Internal Service Fund.....	74
505-Life, LTD, Vol. Life Internal Service Fund	75
510-Fleet Maintenance Internal Service Fund	76

SUMMARY BY CATEGORY - ALL FUNDS

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenues	0	0	0	0	-
Current Ad Valorem Taxes	158,007,254	156,411,117	146,229,803	135,080,054	-7.6%
PY Delinquent Ad Valorem Tax	472,863	549,898	45,100	318,585	606.4%
Other Taxes	75,064,847	75,383,512	71,773,989	79,713,793	11.1%
Permits, Fees & Special Assessments	56,988,042	47,314,499	49,181,188	40,616,263	-17.4%
Intergovernmental Revenue	36,765,597	57,920,932	73,895,236	58,272,346	-21.1%
Charges For Services	66,191,409	68,617,915	62,057,625	56,940,996	-8.2%
Judgment, Fines & Forfeits	807,703	796,845	908,987	2,113,102	132.5%
Miscellaneous Revenues	12,166,722	9,359,501	5,418,368	2,719,497	-49.8%
Less 5% Statutory Reduction	0	0	-16,841,298	-15,936,685	-5.4%
Uncategorized Revenues	0	0	0	0	-
Operating Revenues	406,464,437	416,354,219	392,668,998	359,837,951	-8.4%
Other Sources	68,173,545	212,574,775	2,398,450	2,599,602	8.4%
Transfers In	129,186,275	118,103,435	76,725,135	81,126,542	5.7%
Fund Balance	0	0	437,986,094	430,387,243	-1.7%
Non Operating Revenues	197,359,820	330,678,210	517,109,679	514,113,387	-0.6%
Total Revenues	603,824,257	747,032,429	909,778,677	873,951,338	-3.9%
EXPENDITURES					
Personal Services	111,215,185	109,471,099	106,034,665	97,363,770	-8.2%
Operating Expenses	149,567,446	142,048,362	153,044,551	154,491,867	0.9%
Capital Outlay	103,182,821	103,277,073	216,564,181	176,036,182	-18.7%
Operating Expenditures	363,965,452	354,796,534	475,643,397	427,891,819	-10.0%
Reserves and Contingency	0	0	0	0	-
Debt Service	34,724,766	90,805,054	45,724,807	50,640,145	10.7%
Grants and Aids	4,094,620	4,092,293	2,330,441	1,535,918	-34.1%
Other Non Operating Expenses	39,947	1,643,288	60,833	457,088	651.4%
Transfers Out	193,774,559	179,347,026	140,501,361	144,091,632	2.6%
Reserves - Capital	0	0	76,901,133	79,146,926	2.9%
Reserves - Operating	0	0	63,904,258	71,595,776	12.0%
Reserves - Debt	0	0	51,247,804	49,009,336	-4.4%
Reserves - Claims	0	0	15,992,323	14,592,450	-8.8%
Reserves - Restricted	0	0	14,875,869	10,478,291	-29.6%
Reserves - Stability	0	0	22,596,451	24,511,957	8.5%
Uncategorized Expenses	0	0	0	0	-
Non-Operating Expenditures	232,633,892	275,887,661	434,135,280	446,059,519	2.7%
Total Expenditures	596,599,344	630,684,195	909,778,677	873,951,338	-3.9%

SUMMARY BY CATEGORY - GENERAL FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	129,834,293	131,446,586	121,575,882	112,025,389	-7.9%
PY Delinquent Ad Valorem Tax	384,893	449,989	30,000	295,585	885.3%
Other Taxes	16,126,600	17,346,196	16,131,095	18,632,719	15.5%
Permits, Fees & Special Assessments	0	1,006,925	786,275	1,113,103	41.6%
Intergovernmental Revenue	20,308,479	21,578,351	19,339,027	22,840,920	18.1%
Charges For Services	4,319,375	4,539,219	5,024,773	3,398,666	-32.4%
Judgment, Fines & Forfeits	20,210	266,559	278,219	1,349,229	385.0%
Miscellaneous Revenues	3,067,284	2,459,391	1,248,830	1,093,871	-12.4%
Less 5% Statutory Reduction	0	0	-8,177,392	-7,903,346	-3.4%
<i>Operating Revenues</i>	<u>174,061,134</u>	<u>179,093,216</u>	<u>156,236,709</u>	<u>152,846,136</u>	<u>-2.2%</u>
Other Sources	9,116,681	5,774,604	2,222,450	2,259,938	1.7%
Transfers In	8,945,328	17,790,831	11,617,934	10,119,102	-12.9%
Fund Balance	0	0	52,175,589	64,694,614	24.0%
<i>Non Operating Revenues</i>	<u>18,062,009</u>	<u>23,565,435</u>	<u>66,015,973</u>	<u>77,073,654</u>	<u>16.8%</u>
Total Revenues	<u><u>192,123,143</u></u>	<u><u>202,658,651</u></u>	<u><u>222,252,682</u></u>	<u><u>229,919,790</u></u>	<u><u>3.4%</u></u>
EXPENDITURES					
Personal Services	46,453,765	53,894,983	52,930,593	48,033,667	-9.3%
Operating Expenses	41,081,722	40,107,200	49,374,004	50,578,792	2.4%
Capital Outlay	1,011,869	1,676,905	4,460,434	1,774,787	-60.2%
<i>Operating Expenditures</i>	<u>88,547,356</u>	<u>95,679,088</u>	<u>106,765,031</u>	<u>100,387,246</u>	<u>-6.0%</u>
Debt Service	517,758	502,675	499,409	499,409	-%
Grants and Aids	3,565,505	1,906,699	886,418	948,591	7.0%
Other Non Operating Expenses	158	568	1,000	1,000	-%
Transfers Out	101,166,262	92,223,891	71,581,147	83,436,757	16.6%
Reserves - Operating	0	0	33,265,954	35,428,105	6.5%
Reserves - Restricted	0	0	250,583	215,542	-14.0%
Reserves - Stability	0	0	9,003,140	9,003,140	-%
<i>Non-Operating Expenditures</i>	<u>105,249,683</u>	<u>94,633,833</u>	<u>115,487,651</u>	<u>129,532,544</u>	<u>12.2%</u>
Total Expenditures	<u><u>193,797,039</u></u>	<u><u>190,312,921</u></u>	<u><u>222,252,682</u></u>	<u><u>229,919,790</u></u>	<u><u>3.4%</u></u>

SUMMARY BY CATEGORY - SPECIAL REVENUE FUND GROUP

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	26,555,366	23,350,239	21,200,903	19,893,957	-6.2%
PY Delinquent Ad Valorem Tax	87,970	94,628	15,000	23,000	53.3%
Other Taxes	39,410,178	38,416,439	36,352,843	40,441,974	11.2%
Permits, Fees & Special Assessments	41,938,182	31,910,975	33,886,334	24,978,049	-26.3%
Intergovernmental Revenue	15,923,355	29,701,375	32,248,201	25,418,287	-21.2%
Charges For Services	13,428,192	13,040,106	13,687,787	12,097,375	-11.6%
Judgment, Fines & Forfeits	787,493	530,286	630,768	763,873	21.1%
Miscellaneous Revenues	6,078,934	3,268,477	2,141,769	1,175,456	-45.1%
Less 5% Statutory Reduction	0	0	-5,980,084	-5,369,197	-10.2%
Operating Revenues	<u>144,209,670</u>	<u>140,312,525</u>	<u>134,183,521</u>	<u>119,422,774</u>	<u>-11.0%</u>
Other Sources	10,232,121	17,592,014	176,000	286,366	62.7%
Transfers In	71,340,866	39,982,104	31,116,304	38,316,342	23.1%
Fund Balance	0	0	183,636,066	171,032,042	-6.9%
Non Operating Revenues	<u>81,572,987</u>	<u>57,574,118</u>	<u>214,928,370</u>	<u>209,634,750</u>	<u>-2.5%</u>
Total Revenues	<u><u>225,782,657</u></u>	<u><u>197,886,643</u></u>	<u><u>349,111,891</u></u>	<u><u>329,057,524</u></u>	<u><u>-5.7%</u></u>
EXPENDITURES					
Personal Services	61,612,383	53,113,039	50,597,447	46,955,904	-7.2%
Operating Expenses	55,300,370	53,192,720	59,910,463	60,006,537	0.2%
Capital Outlay	54,362,286	27,228,930	84,815,738	79,142,086	-6.7%
Operating Expenditures	<u>171,275,039</u>	<u>133,534,689</u>	<u>195,323,648</u>	<u>186,104,527</u>	<u>-4.7%</u>
Debt Service	323,361	508,455	655,562	636,764	-2.9%
Grants and Aids	529,115	2,185,594	1,444,023	587,327	-59.3%
Other Non Operating Expenses	3,315	1,695	2,000	2,300	15.0%
Transfers Out	70,598,926	52,699,554	52,272,342	33,860,205	-35.2%
Reserves - Capital	0	0	51,807,532	56,055,038	8.2%
Reserves - Operating	0	0	24,211,537	31,338,653	29.4%
Reserves - Debt	0	0	410,173	404,667	-1.3%
Reserves - Restricted	0	0	9,391,763	4,559,226	-51.5%
Reserves - Stability	0	0	13,593,311	15,508,817	14.1%
Non-Operating Expenditures	<u>71,454,717</u>	<u>55,395,298</u>	<u>153,788,243</u>	<u>142,952,997</u>	<u>-7.0%</u>
Total Expenditures	<u><u>242,729,756</u></u>	<u><u>188,929,987</u></u>	<u><u>349,111,891</u></u>	<u><u>329,057,524</u></u>	<u><u>-5.7%</u></u>

SUMMARY BY CATEGORY
102-TRANSPORTATION TRUST FUND

	<u>Actual</u> <u>FY 2009</u>	<u>Actual</u> <u>FY 2010</u>	<u>Adopted</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	7,815,542	7,689,911	7,588,843	7,836,832	3.3%
Permits, Fees & Special Assessments	87,841	86,305	70,000	20,000	-71.4%
Intergovernmental Revenue	1,687,007	1,664,975	1,642,651	1,839,212	12.0%
Miscellaneous Revenues	195,138	148,049	130,821	154,272	17.9%
Less 5% Statutory Reduction	0	0	-471,615	-492,516	4.4%
Operating Revenues	<u>9,785,693</u>	<u>9,589,240</u>	<u>8,960,700</u>	<u>9,357,800</u>	4.4%
Transfers In	14,350,562	11,464,310	7,970,610	2,914,037	-63.4%
Fund Balance	0	0	3,370,425	4,528,140	34.3%
Non Operating Revenues	<u>14,350,562</u>	<u>11,464,310</u>	<u>11,341,035</u>	<u>7,442,177</u>	-34.4%
Total Revenues	<u><u>24,136,255</u></u>	<u><u>21,053,550</u></u>	<u><u>20,301,735</u></u>	<u><u>16,799,977</u></u>	<u><u>-17.2%</u></u>
EXPENDITURES					
Personal Services	11,009,416	10,065,419	8,678,254	7,542,306	-13.1%
Operating Expenses	9,976,738	4,650,856	4,864,000	3,797,929	-21.9%
Capital Outlay	11,338	2,800	0	18,000	- %
Operating Expenditures	<u>20,997,492</u>	<u>14,719,075</u>	<u>13,542,254</u>	<u>11,358,235</u>	-16.1%
Transfers Out	4,164,719	4,895,687	4,725,889	2,909,256	-38.4%
Reserves - Operating	0	0	2,033,592	2,532,486	24.5%
Non-Operating Expenditures	<u>4,165,831</u>	<u>4,895,687</u>	<u>6,759,481</u>	<u>5,441,742</u>	-19.5%
Total Expenditures	<u><u>25,163,323</u></u>	<u><u>19,614,762</u></u>	<u><u>20,301,735</u></u>	<u><u>16,799,977</u></u>	<u><u>-17.2%</u></u>

SUMMARY BY CATEGORY
103-DRUG ABUSE TREATMENT FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	0	0	0	76,705	- %
Less 5% Statutory Reduction	0	0	-4,836	-3,835	-20.7%
<i>Operating Revenues</i>	<u>113,658</u>	<u>99,217</u>	<u>91,890</u>	<u>72,870</u>	<u>-20.7%</u>
Total Revenues	<u>113,658</u>	<u>99,217</u>	<u>91,890</u>	<u>72,870</u>	<u>-20.7%</u>
EXPENDITURES					
Transfers Out	104,481	93,085	91,890	72,870	-20.7%
<i>Non-Operating Expenditures</i>	<u>104,481</u>	<u>93,085</u>	<u>91,890</u>	<u>72,870</u>	<u>-20.7%</u>
Total Expenditures	<u>104,481</u>	<u>93,085</u>	<u>91,890</u>	<u>72,870</u>	<u>-20.7%</u>

SUMMARY BY CATEGORY
104-TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2009</u>	<u>Actual</u> <u>FY 2010</u>	<u>Adopted</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	20,783,038	20,484,352	19,176,000	21,736,762	13.4%
Charges For Services	3,180,138	2,966,307	3,388,772	3,256,871	-3.9%
Miscellaneous Revenues	1,021,404	739,520	386,003	278,996	-27.7%
Less 5% Statutory Reduction	0	0	-1,145,049	-1,263,632	10.4%
<i>Operating Revenues</i>	<u>24,984,580</u>	<u>24,190,179</u>	<u>21,805,726</u>	<u>24,008,997</u>	10.1%
Other Sources	7,472,979	141,301	136,000	136,000	-
Fund Balance	0	0	24,184,336	30,359,342	25.5%
<i>Non Operating Revenues</i>	<u>15,702,357</u>	<u>176,165</u>	<u>24,320,336</u>	<u>30,495,342</u>	25.4%
Total Revenues	<u>40,686,937</u>	<u>24,366,344</u>	<u>46,126,062</u>	<u>54,504,339</u>	18.2%
EXPENDITURES					
Personal Services	4,775,036	4,749,931	4,576,450	4,385,037	-4.2%
Operating Expenses	10,720,881	12,562,227	14,244,190	14,623,499	2.7%
Capital Outlay	8,223,502	980,229	4,055,628	14,859,477	266.4%
<i>Operating Expenditures</i>	<u>23,719,419</u>	<u>18,292,387</u>	<u>22,876,268</u>	<u>33,868,013</u>	48.0%
Grants and Aids	511,278	691,183	435,000	470,000	8.0%
Transfers Out	3,703,057	3,998,291	3,880,184	3,644,370	-6.1%
Reserves - Capital	0	0	7,500,000	1,478,542	-80.3%
Reserves - Operating	0	0	6,934,610	10,530,914	51.9%
Reserves - Restricted	0	0	4,500,000	4,512,500	0.3%
<i>Non-Operating Expenditures</i>	<u>4,256,804</u>	<u>4,689,474</u>	<u>23,249,794</u>	<u>20,636,326</u>	-11.2%
Total Expenditures	<u>27,976,223</u>	<u>22,981,861</u>	<u>46,126,062</u>	<u>54,504,339</u>	18.2%

SUMMARY BY CATEGORY
105-5TH CENT RESORT TAX FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	5,195,760	5,121,088	4,794,000	5,434,190	13.4%
Miscellaneous Revenues	415,778	168,109	154,157	45,900	-70.2%
Less 5% Statutory Reduction	0	0	-247,408	-274,004	10.7%
Operating Revenues	<u>5,611,538</u>	<u>5,289,197</u>	<u>4,700,749</u>	<u>5,206,086</u>	10.8%
Other Sources	39,245	35,325	40,000	40,000	-
Fund Balance	0	0	19,900,447	22,865,142	14.9%
Non Operating Revenues	<u>39,245</u>	<u>35,325</u>	<u>19,940,447</u>	<u>22,905,142</u>	14.9%
Total Revenues	<u><u>5,650,783</u></u>	<u><u>5,324,522</u></u>	<u><u>24,641,196</u></u>	<u><u>28,111,228</u></u>	<u><u>14.1%</u></u>
EXPENDITURES					
Operating Expenses	79,546	77,413	71,910	106,513	48.1%
Operating Expenditures	<u>79,546</u>	<u>77,413</u>	<u>71,910</u>	<u>106,513</u>	48.1%
Debt Service	0	237,847	542,839	543,617	0.1%
Transfers Out	10,365,941	2,251,549	2,224,590	2,169,012	-2.5%
Reserves - Capital	0	0	20,542,752	23,431,722	14.1%
Reserves - Operating	0	0	848,932	1,455,697	71.5%
Reserves - Debt	0	0	410,173	404,667	-1.3%
Non-Operating Expenditures	<u>10,365,941</u>	<u>2,489,396</u>	<u>24,569,286</u>	<u>28,004,715</u>	14.0%
Total Expenditures	<u><u>10,445,487</u></u>	<u><u>2,566,809</u></u>	<u><u>24,641,196</u></u>	<u><u>28,111,228</u></u>	<u><u>14.1%</u></u>

SUMMARY BY CATEGORY
106-6TH CENT RESORT TAX FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	5,195,760	5,121,088	4,794,000	5,434,190	13.4%
Miscellaneous Revenues	127,002	51,042	46,000	11,000	-76.1%
Less 5% Statutory Reduction	0	0	-242,000	-272,260	12.5%
Operating Revenues	<u>5,322,762</u>	<u>5,172,130</u>	<u>4,598,000</u>	<u>5,172,930</u>	12.5%
Fund Balance	0	0	3,819,878	4,832,752	26.5%
Non Operating Revenues	<u>39,245</u>	<u>35,325</u>	<u>3,819,878</u>	<u>4,832,752</u>	26.5%
Total Revenues	<u><u>5,362,007</u></u>	<u><u>5,207,455</u></u>	<u><u>8,417,878</u></u>	<u><u>10,005,682</u></u>	<u><u>18.9%</u></u>
EXPENDITURES					
Operating Expenses	7,391,743	4,951,599	5,212,832	5,201,810	-0.2%
Operating Expenditures	<u>7,391,743</u>	<u>4,951,599</u>	<u>5,212,832</u>	<u>5,201,810</u>	-0.2%
Transfers Out	98,263	197,159	193,620	124,524	-35.7%
Reserves - Capital	0	0	1,561,366	2,158,519	38.2%
Reserves - Operating	0	0	1,450,060	2,520,829	73.8%
Non-Operating Expenditures	<u>98,263</u>	<u>197,159</u>	<u>3,205,046</u>	<u>4,803,872</u>	49.9%
Total Expenditures	<u><u>7,490,006</u></u>	<u><u>5,148,758</u></u>	<u><u>8,417,878</u></u>	<u><u>10,005,682</u></u>	<u><u>18.9%</u></u>

SUMMARY BY CATEGORY
107-LIBRARY DISTRICT FUND

	<u>Actual</u> <u>FY 2009</u>	<u>Actual</u> <u>FY 2010</u>	<u>Adopted</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	9,461,021	5,341,742	4,673,229	4,307,158	-7.8%
Intergovernmental Revenue	213,543	194,011	120,568	120,568	- %
Charges For Services	142,368	134,568	111,530	135,600	21.6%
Judgment, Fines & Forfeits	3,887	10,925	4,500	66,000	1,366.7%
Miscellaneous Revenues	369,268	206,443	182,829	103,972	-43.1%
Less 5% Statutory Reduction	0	0	-248,604	-230,637	-7.2%
Operating Revenues	<u>10,225,829</u>	<u>5,919,689</u>	<u>4,844,052</u>	<u>4,502,661</u>	-7.0%
Transfers In	0	7,308	0	3,480,970	- %
Fund Balance	0	0	14,350,323	11,052,610	-23.0%
Non Operating Revenues	<u>112,589</u>	<u>67,233</u>	<u>14,350,323</u>	<u>14,533,580</u>	1.3%
Total Revenues	<u>10,338,418</u>	<u>5,986,922</u>	<u>19,194,375</u>	<u>19,036,241</u>	-0.8%
EXPENDITURES					
Personal Services	4,562,254	4,015,380	3,740,107	3,219,902	-13.9%
Operating Expenses	2,093,208	2,020,003	2,248,973	2,148,134	-4.5%
Capital Outlay	1,096,396	892,115	4,165,445	3,867,914	-7.1%
Operating Expenditures	<u>7,751,858</u>	<u>6,927,498</u>	<u>10,154,525</u>	<u>9,235,950</u>	-9.0%
Transfers Out	957,369	1,333,063	1,192,227	983,037	-17.5%
Reserves - Operating	0	0	901,514	1,803,186	100.0%
Reserves - Stability	0	0	6,931,436	7,014,068	1.2%
Non-Operating Expenditures	<u>958,465</u>	<u>1,333,063</u>	<u>9,039,850</u>	<u>9,800,291</u>	8.4%
Total Expenditures	<u>8,710,323</u>	<u>8,260,561</u>	<u>19,194,375</u>	<u>19,036,241</u>	-0.8%

SUMMARY BY CATEGORY
109-LAW ENFORCEMENT TRUST FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	4,758	3,666	2,970	852	-71.3%
Less 5% Statutory Reduction	0	0	-4,534	-43	-99.1%
<i>Operating Revenues</i>	4,758	3,666	86,136	809	-99.1%
Other Sources	481,315	127,041	0	110,366	- %
<i>Non Operating Revenues</i>	481,315	127,041	0	110,366	- %
Total Revenues	486,073	130,707	86,136	111,175	29.1%
EXPENDITURES					
Transfers Out	167,486	213,809	86,136	111,175	29.1%
<i>Non-Operating Expenditures</i>	167,486	213,809	86,136	111,175	29.1%
Total Expenditures	167,486	213,809	86,136	111,175	29.1%

SUMMARY BY CATEGORY
111-SHIP STATE HOUSING INITIATIVE PROGRAM

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	6,781	7,326	0	70,516	-
Miscellaneous Revenues	162,040	34,147	800	13,200	1,550.0%
Less 5% Statutory Reduction	0	0	-40	-4,186	10,365.0%
Operating Revenues	<u>1,758,559</u>	<u>200,600</u>	<u>760</u>	<u>79,530</u>	<u>10,364.5%</u>
Fund Balance	0	0	1,246,469	1,459,692	17.1%
Non Operating Revenues	<u>69,900</u>	<u>318</u>	<u>1,246,469</u>	<u>1,459,692</u>	<u>17.1%</u>
Total Revenues	<u><u>1,828,459</u></u>	<u><u>200,918</u></u>	<u><u>1,247,229</u></u>	<u><u>1,539,222</u></u>	<u><u>23.4%</u></u>
EXPENDITURES					
Personal Services	135,581	186,050	134,265	97,205	-27.6%
Operating Expenses	1,114,751	1,496,945	116,301	1,442,017	1,139.9%
Operating Expenditures	<u>1,252,315</u>	<u>1,682,995</u>	<u>250,566</u>	<u>1,539,222</u>	<u>514.3%</u>
Total Expenditures	<u><u>1,276,307</u></u>	<u><u>1,682,995</u></u>	<u><u>1,247,229</u></u>	<u><u>1,539,222</u></u>	<u><u>23.4%</u></u>

SUMMARY BY CATEGORY
112-EMERGENCY(911)COMMUNICATIONS

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	24,183	0	0	1,204,577	- %
Charges For Services	1,352,872	1,366,236	1,181,474	2,880	-99.8%
Less 5% Statutory Reduction	0	0	-59,178	-60,373	2.0%
Operating Revenues	<u>1,378,008</u>	<u>1,366,782</u>	<u>1,124,374</u>	<u>1,147,084</u>	2.0%
Fund Balance	0	0	1,625,475	1,400,291	-13.9%
Non Operating Revenues	<u>1,487,830</u>	<u>1,092,961</u>	<u>1,625,475</u>	<u>1,400,291</u>	-13.9%
Total Revenues	<u><u>2,865,838</u></u>	<u><u>2,459,743</u></u>	<u><u>2,749,849</u></u>	<u><u>2,547,375</u></u>	<u><u>-7.4%</u></u>
EXPENDITURES					
Other Non Operating Expenses	0	1,186	2,000	1,000	-50.0%
Transfers Out	2,994,196	2,270,629	2,474,004	2,013,083	-18.6%
Reserves - Capital	0	0	0	10,987	- %
Reserves - Operating	0	0	273,845	522,305	90.7%
Non-Operating Expenditures	<u>3,000,610</u>	<u>2,271,815</u>	<u>2,749,849</u>	<u>2,547,375</u>	-7.4%
Total Expenditures	<u><u>3,018,472</u></u>	<u><u>2,280,486</u></u>	<u><u>2,749,849</u></u>	<u><u>2,547,375</u></u>	<u><u>-7.4%</u></u>

SUMMARY BY CATEGORY
113-BUENAVENTURA LAKES MSBU

	<u>Actual</u> <u>FY 2009</u>	<u>Actual</u> <u>FY 2010</u>	<u>Adopted</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	465,430	472,022	485,953	492,526	1.4%
Charges For Services	1,878	1,083	713	2,000	180.5%
Miscellaneous Revenues	27,433	15,837	14,209	12,500	-12.0%
Less 5% Statutory Reduction	0	0	-25,044	-25,351	1.2%
Operating Revenues	<u>494,741</u>	<u>488,942</u>	<u>475,831</u>	<u>481,675</u>	1.2%
Fund Balance	0	0	645,183	660,160	2.3%
Non Operating Revenues	<u>53,963</u>	<u>61,654</u>	<u>660,544</u>	<u>660,160</u>	-0.1%
Total Revenues	<u><u>548,704</u></u>	<u><u>550,596</u></u>	<u><u>1,136,375</u></u>	<u><u>1,141,835</u></u>	<u><u>0.5%</u></u>
EXPENDITURES					
Personal Services	196,209	133,979	130,266	143,685	10.3%
Operating Expenses	236,712	257,648	816,997	325,623	-60.1%
Capital Outlay	985	0	0	2,000	- %
Operating Expenditures	<u>433,906</u>	<u>391,627</u>	<u>947,263</u>	<u>471,308</u>	-50.2%
Transfers Out	38,145	47,571	34,441	30,795	-10.6%
Reserves - Capital	0	0	0	506,172	- %
Reserves - Operating	0	0	154,671	133,560	-13.6%
Non-Operating Expenditures	<u>38,145</u>	<u>47,571</u>	<u>189,112</u>	<u>670,527</u>	254.6%
Total Expenditures	<u><u>472,051</u></u>	<u><u>439,198</u></u>	<u><u>1,136,375</u></u>	<u><u>1,141,835</u></u>	<u><u>0.5%</u></u>

SUMMARY BY CATEGORY
114-NEIGHBORHOOD STABILIZATION PROGRAM

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	69,921	5,120,604	10,837,516	2,507,156	-76.9%
Less 5% Statutory Reduction	0	0	0	-54,888	- %
<i>Operating Revenues</i>	<u>69,997</u>	<u>5,120,604</u>	<u>10,837,516</u>	<u>2,452,268</u>	<u>-77.4%</u>
Total Revenues	<u>69,997</u>	<u>5,120,604</u>	<u>10,837,516</u>	<u>2,452,268</u>	<u>-77.4%</u>
EXPENDITURES					
Personal Services	0	85,379	195,240	114,597	-41.3%
Operating Expenses	69,042	3,608,123	9,455,081	2,337,671	-75.3%
<i>Operating Expenditures</i>	<u>69,997</u>	<u>3,694,716</u>	<u>9,650,321</u>	<u>2,452,268</u>	<u>-74.6%</u>
Total Expenditures	<u>69,997</u>	<u>5,120,603</u>	<u>10,837,516</u>	<u>2,452,268</u>	<u>-77.4%</u>

SUMMARY BY CATEGORY
115-COURT FACILITIES FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,078,382	1,703,483	1,759,897	1,812,580	3.0%
Miscellaneous Revenues	55,300	43,277	27,344	32,996	20.7%
Less 5% Statutory Reduction	0	0	-89,362	-92,279	3.3%
Operating Revenues	<u>1,133,682</u>	<u>1,746,760</u>	<u>1,697,879</u>	<u>1,753,297</u>	3.3%
Fund Balance	0	0	2,154,014	7,077,073	228.6%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>2,154,014</u>	<u>7,077,073</u>	228.6%
Total Revenues	<u><u>1,133,682</u></u>	<u><u>1,746,760</u></u>	<u><u>3,851,893</u></u>	<u><u>8,830,370</u></u>	<u><u>129.2%</u></u>
EXPENDITURES					
Operating Expenses	0	3,672	0	16,329	- %
Capital Outlay	67,778	20,236	1,618,930	2,828,967	74.7%
Operating Expenditures	<u>67,778</u>	<u>23,908</u>	<u>1,618,930</u>	<u>2,845,296</u>	75.8%
Transfers Out	0	5,025	2,766	784,847	28,274.8%
Reserves - Capital	0	0	2,068,037	5,200,227	151.5%
Non-Operating Expenditures	<u>0</u>	<u>5,025</u>	<u>2,232,963</u>	<u>5,985,074</u>	168.0%
Total Expenditures	<u><u>67,778</u></u>	<u><u>28,933</u></u>	<u><u>3,851,893</u></u>	<u><u>8,830,370</u></u>	<u><u>129.2%</u></u>

SUMMARY BY CATEGORY
117-LIBRARY ENDOWMENT FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	92,927	113,504	22.1%
<i>Non Operating Revenues</i>	0	0	92,927	113,504	22.1%
Total Revenues	<u>2,671</u>	<u>1,292</u>	<u>92,927</u>	<u>113,504</u>	<u>22.1%</u>
EXPENDITURES					
Capital Outlay	12,175	17,654	50,000	111,415	122.8%
<i>Operating Expenditures</i>	12,175	17,654	50,000	111,415	122.8%
Transfers Out	0	3,025	1,577	2,089	32.5%
<i>Non-Operating Expenditures</i>	0	3,025	42,927	2,089	-95.1%
Total Expenditures	<u>12,175</u>	<u>20,679</u>	<u>92,927</u>	<u>113,504</u>	<u>22.1%</u>

SUMMARY BY CATEGORY
118-HOMELESSNESS PREVENTION RAPID RE-HOUSING

	<u>Actual</u> <u>FY 2009</u>	<u>Actual</u> <u>FY 2010</u>	<u>Adopted</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Fund Balance	0	0	164,512	8,180	-95.0%
<i>Non Operating Revenues</i>	0	0	164,512	8,180	-95.0%
Total Revenues	0	834,389	437,800	8,180	-98.1%
EXPENDITURES					
Operating Expenses	0	458,661	223,899	8,180	-96.3%
<i>Operating Expenditures</i>	0	624,664	436,476	8,180	-98.1%
Total Expenditures	0	624,664	437,800	8,180	-98.1%

SUMMARY BY CATEGORY
122-NEIGHBORHOOD STABIL PROGRAM 3

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	3,239,646	- %
<i>Operating Revenues</i>	0	0	0	3,239,646	- %
Total Revenues	0	0	0	3,239,646	- %
EXPENDITURES					
Personal Services	0	0	0	26,055	- %
Operating Expenses	0	0	0	3,213,591	- %
<i>Operating Expenditures</i>	0	0	0	3,239,646	- %
Total Expenditures	0	0	0	3,239,646	- %

SUMMARY BY CATEGORY
124-ENVIRONMENTAL LAND ACQUISITIONS

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,879,005	1,941,612	256,791	240,033	-6.5%
Miscellaneous Revenues	111,961	65,676	40,250	10,744	-73.3%
Less 5% Statutory Reduction	0	0	-14,852	-12,539	-15.6%
Operating Revenues	<u>2,008,403</u>	<u>2,014,449</u>	<u>282,189</u>	<u>238,238</u>	-15.6%
Fund Balance	0	0	327,474	5,817,771	1,676.6%
Non Operating Revenues	<u>145,939</u>	<u>62,156</u>	<u>327,474</u>	<u>5,817,771</u>	1,676.6%
Total Revenues	<u><u>2,154,342</u></u>	<u><u>2,076,605</u></u>	<u><u>609,663</u></u>	<u><u>6,056,009</u></u>	<u><u>893.3%</u></u>
EXPENDITURES					
Personal Services	93,210	103,754	129,068	174,657	35.3%
Operating Expenses	88,032	219,162	54,706	112,345	105.4%
Capital Outlay	2,380,005	0	357,947	5,691,387	1,490.0%
Operating Expenditures	<u>2,561,247</u>	<u>322,916</u>	<u>541,721</u>	<u>5,978,389</u>	1,003.6%
Transfers Out	82,280	69,111	67,942	77,620	14.2%
Non-Operating Expenditures	<u>82,280</u>	<u>69,111</u>	<u>67,942</u>	<u>77,620</u>	14.2%
Total Expenditures	<u><u>2,643,527</u></u>	<u><u>392,027</u></u>	<u><u>609,663</u></u>	<u><u>6,056,009</u></u>	<u><u>893.3%</u></u>

SUMMARY BY CATEGORY
125-ENVIRONMENTAL LAND MAINTENANCE

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	620,124	627,512	653,815	599,242	-8.3%
Miscellaneous Revenues	39,386	29,048	24,333	7,300	-70.0%
Less 5% Statutory Reduction	0	0	-33,907	-30,327	-10.6%
Operating Revenues	<u>659,510</u>	<u>658,756</u>	<u>644,241</u>	<u>576,215</u>	-10.6%
Fund Balance	0	0	2,370,081	3,332,772	40.6%
Non Operating Revenues	<u>25,754</u>	<u>10,716</u>	<u>2,370,081</u>	<u>3,332,772</u>	40.6%
Total Revenues	<u><u>685,264</u></u>	<u><u>669,472</u></u>	<u><u>3,014,322</u></u>	<u><u>3,908,987</u></u>	<u><u>29.7%</u></u>
EXPENDITURES					
Operating Expenses	68,321	39,105	228,925	1,417,322	519.1%
Capital Outlay	112,355	5,180	95,000	534,150	462.3%
Operating Expenditures	<u>180,676</u>	<u>44,285</u>	<u>323,925</u>	<u>1,951,472</u>	502.4%
Transfers Out	24,732	22,703	20,738	17,941	-13.5%
Reserves - Capital	0	0	2,591,294	1,794,972	-30.7%
Reserves - Operating	0	0	78,365	144,602	84.5%
Non-Operating Expenditures	<u>24,732</u>	<u>22,703</u>	<u>2,690,397</u>	<u>1,957,515</u>	-27.2%
Total Expenditures	<u><u>205,408</u></u>	<u><u>66,988</u></u>	<u><u>3,014,322</u></u>	<u><u>3,908,987</u></u>	<u><u>29.7%</u></u>

SUMMARY BY CATEGORY
126-GO BOND SERIES 2010

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	15,000,000	5,720,983	-61.9%
<i>Non Operating Revenues</i>	0	15,000,000	15,000,000	5,720,983	-61.9%
Total Revenues	0	15,023,128	15,000,000	5,720,983	-61.9%
EXPENDITURES					
Capital Outlay	0	79,716	15,000,000	5,720,983	-61.9%
<i>Operating Expenditures</i>	0	79,716	15,000,000	5,720,983	-61.9%
Total Expenditures	0	79,716	15,000,000	5,720,983	-61.9%

SUMMARY BY CATEGORY
128-SUBDIVISION PONDS MSBU

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	426,184	296,026	-30.5%
Less 5% Statutory Reduction	0	0	-21,307	-14,802	-30.5%
Operating Revenues	<u>0</u>	<u>0</u>	<u>404,877</u>	<u>281,224</u>	<u>-30.5%</u>
Fund Balance	0	0	0	242,085	- %
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>242,085</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>404,877</u></u>	<u><u>523,309</u></u>	<u><u>29.3%</u></u>
EXPENDITURES					
Operating Expenses	0	0	283,617	404,625	42.7%
Operating Expenditures	<u>0</u>	<u>0</u>	<u>283,617</u>	<u>404,625</u>	<u>42.7%</u>
Transfers Out	0	0	121,260	118,684	-2.1%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>121,260</u>	<u>118,684</u>	<u>-2.1%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>404,877</u></u>	<u><u>523,309</u></u>	<u><u>29.3%</u></u>

SUMMARY BY CATEGORY
129-SUBDIVISION STREETLIGHTS MSBU

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	200,318	193,559	-3.4%
Less 5% Statutory Reduction	0	0	-10,014	-9,677	-3.4%
Operating Revenues	<u>0</u>	<u>0</u>	<u>190,304</u>	<u>183,882</u>	<u>-3.4%</u>
Fund Balance	0	0	0	52,557	- %
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,557</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>190,304</u></u>	<u><u>236,439</u></u>	<u><u>24.2%</u></u>
EXPENDITURES					
Operating Expenses	0	0	164,303	211,667	28.8%
Operating Expenditures	<u>0</u>	<u>0</u>	<u>164,303</u>	<u>211,667</u>	<u>28.8%</u>
Transfers Out	0	0	26,001	24,772	-4.7%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>26,001</u>	<u>24,772</u>	<u>-4.7%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>190,304</u></u>	<u><u>236,439</u></u>	<u><u>24.2%</u></u>

SUMMARY BY CATEGORY
130-COURT RELATED TECHNOLOGY FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	595,402	564,818	564,514	566,245	0.3%
Miscellaneous Revenues	55,794	25,696	22,133	14,833	-33.0%
Less 5% Statutory Reduction	0	0	-29,332	-29,054	-0.9%
Operating Revenues	<u>651,196</u>	<u>590,514</u>	<u>557,315</u>	<u>552,024</u>	-0.9%
Fund Balance	0	0	1,545,118	2,097,742	35.8%
Non Operating Revenues	<u>0</u>	<u>775</u>	<u>1,545,118</u>	<u>2,097,742</u>	35.8%
Total Revenues	<u><u>651,196</u></u>	<u><u>591,289</u></u>	<u><u>2,102,433</u></u>	<u><u>2,649,766</u></u>	<u><u>26.0%</u></u>
EXPENDITURES					
Personal Services	469,299	479,449	464,573	409,368	-11.9%
Operating Expenses	236,265	332,699	379,852	385,415	1.5%
Capital Outlay	116,006	62,582	79,500	217,896	174.1%
Operating Expenditures	<u>821,570</u>	<u>874,730</u>	<u>923,925</u>	<u>1,012,679</u>	9.6%
Transfers Out	174,408	56,094	54,071	31,338	-42.0%
Reserves - Operating	0	0	209,026	230,339	10.2%
Reserves - Stability	0	0	0	1,375,410	-%
Non-Operating Expenditures	<u>174,408</u>	<u>56,094</u>	<u>1,178,508</u>	<u>1,637,087</u>	38.9%
Total Expenditures	<u><u>995,978</u></u>	<u><u>930,824</u></u>	<u><u>2,102,433</u></u>	<u><u>2,649,766</u></u>	<u><u>26.0%</u></u>

SUMMARY BY CATEGORY
134-COUNTYWIDE FIRE FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	13,377,904	14,090,816	14,842,854	13,712,739	-7.6%
PY Delinquent Ad Valorem Tax	32,826	51,447	15,000	23,000	53.3%
Permits, Fees & Special Assessments	23,115,848	21,286,300	23,994,314	20,937,459	-12.7%
Intergovernmental Revenue	269,868	380,091	224,141	244,315	9.0%
Charges For Services	5,398,049	5,332,710	5,412,038	5,350,742	-1.1%
Miscellaneous Revenues	703,494	360,270	230,208	100,985	-56.1%
Less 5% Statutory Reduction	0	0	-2,226,524	-2,008,455	-9.8%
<i>Operating Revenues</i>	<u>42,897,989</u>	<u>41,501,634</u>	<u>42,492,031</u>	<u>38,360,785</u>	-9.7%
Transfers In	608,018	4,687,814	0	3,117,675	-
Fund Balance	0	0	11,766,197	14,295,576	21.5%
<i>Non Operating Revenues</i>	<u>976,242</u>	<u>5,634,813</u>	<u>11,766,197</u>	<u>17,413,251</u>	48.0%
Total Revenues	<u>43,874,231</u>	<u>47,136,447</u>	<u>54,258,228</u>	<u>55,774,036</u>	2.8%
EXPENDITURES					
Personal Services	29,947,534	29,867,038	29,047,663	27,833,307	-4.2%
Operating Expenses	9,353,544	8,900,194	9,360,506	9,295,558	-0.7%
Capital Outlay	889,915	127,105	33,029	472,314	1,330.0%
<i>Operating Expenditures</i>	<u>40,190,993</u>	<u>38,894,337</u>	<u>38,441,198</u>	<u>37,601,179</u>	-2.2%
Debt Service	161,157	160,322	96,750	93,147	-3.7%
Grants and Aids	17,837	68,524	41,477	31,607	-23.8%
Transfers Out	3,612,559	5,789,680	5,650,146	5,188,098	-8.2%
Reserves - Capital	0	0	0	250,000	-
Reserves - Operating	0	0	9,366,230	9,781,648	4.4%
Reserves - Stability	0	0	662,427	2,828,357	327.0%
<i>Non-Operating Expenditures</i>	<u>3,791,553</u>	<u>6,018,526</u>	<u>15,817,030</u>	<u>18,172,857</u>	14.9%
Total Expenditures	<u>43,982,546</u>	<u>44,912,863</u>	<u>54,258,228</u>	<u>55,774,036</u>	2.8%

SUMMARY BY CATEGORY
136-HOMESTEAD FORECLOSURE MEDIATION FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	0	158,680	493,500	267,900	-45.7%
Miscellaneous Revenues	0	412	0	801	- %
Less 5% Statutory Reduction	0	0	-24,675	-13,435	-45.6%
Operating Revenues	<u>0</u>	<u>159,092</u>	<u>468,825</u>	<u>255,266</u>	<u>-45.6%</u>
Fund Balance	0	0	31,700	358,000	1,029.3%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>31,700</u>	<u>358,000</u>	<u>1,029.3%</u>
Total Revenues	<u><u>0</u></u>	<u><u>159,092</u></u>	<u><u>500,525</u></u>	<u><u>613,266</u></u>	<u><u>22.5%</u></u>
EXPENDITURES					
Personal Services	0	0	95,585	141,692	48.2%
Operating Expenses	0	0	254,988	161,712	-36.6%
Capital Outlay	0	0	13,900	26,400	89.9%
Operating Expenditures	<u>0</u>	<u>0</u>	<u>364,473</u>	<u>329,804</u>	<u>-9.5%</u>
Reserves - Operating	0	0	30,866	83,547	170.7%
Reserves - Stability	0	0	0	199,915	- %
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>136,052</u>	<u>283,462</u>	<u>108.3%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>500,525</u></u>	<u><u>613,266</u></u>	<u><u>22.5%</u></u>

SUMMARY BY CATEGORY
139-CRIMINAL JUSTICE TRAINING

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	0	0	0	96,843	- %
Miscellaneous Revenues	477	287	0	149	- %
Less 5% Statutory Reduction	0	0	-5,711	-4,850	-15.1%
<i>Operating Revenues</i>	<u>130,277</u>	<u>112,686</u>	<u>108,506</u>	<u>92,142</u>	<u>-15.1%</u>
Total Revenues	<u>130,277</u>	<u>112,686</u>	<u>110,947</u>	<u>92,142</u>	<u>-16.9%</u>
EXPENDITURES					
Transfers Out	<u>121,123</u>	<u>122,266</u>	<u>110,947</u>	<u>92,142</u>	<u>-16.9%</u>
<i>Non-Operating Expenditures</i>	<u>121,123</u>	<u>122,266</u>	<u>110,947</u>	<u>92,142</u>	<u>-16.9%</u>
Total Expenditures	<u>121,123</u>	<u>122,266</u>	<u>110,947</u>	<u>92,142</u>	<u>-16.9%</u>

SUMMARY BY CATEGORY
148-BUILDING FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	1,586,659	1,300,514	1,317,901	1,099,815	-16.5%
Charges For Services	1,199	15,361	1,700	66,750	3,826.5%
Miscellaneous Revenues	261,843	91,985	85,473	23,200	-72.9%
Less 5% Statutory Reduction	0	0	-70,254	-59,488	-15.3%
Operating Revenues	<u>1,849,701</u>	<u>1,409,003</u>	<u>1,334,820</u>	<u>1,130,277</u>	-15.3%
Fund Balance	0	0	7,971,080	5,649,499	-29.1%
Non Operating Revenues	<u>0</u>	<u>62,315</u>	<u>7,971,080</u>	<u>5,649,499</u>	-29.1%
Total Revenues	<u><u>1,849,701</u></u>	<u><u>1,471,318</u></u>	<u><u>9,305,900</u></u>	<u><u>6,779,776</u></u>	<u><u>-27.1%</u></u>
EXPENDITURES					
Personal Services	3,951,489	2,323,715	2,021,061	1,745,196	-13.6%
Operating Expenses	494,281	339,954	375,863	165,859	-55.9%
Operating Expenditures	<u>4,473,545</u>	<u>2,673,619</u>	<u>2,396,924</u>	<u>1,911,055</u>	-20.3%
Transfers Out	1,006,901	605,982	366,364	359,647	-1.8%
Reserves - Operating	0	0	543,164	418,007	-23.0%
Reserves - Stability	0	0	5,999,448	4,091,067	-31.8%
Non-Operating Expenditures	<u>1,006,901</u>	<u>605,982</u>	<u>6,908,976</u>	<u>4,868,721</u>	-29.5%
Total Expenditures	<u><u>5,480,446</u></u>	<u><u>3,279,601</u></u>	<u><u>9,305,900</u></u>	<u><u>6,779,776</u></u>	<u><u>-27.1%</u></u>

SUMMARY BY CATEGORY
151-COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	3,843	255,657	1,685,820	1,080,817	-35.9%
<i>Operating Revenues</i>	3,843	255,657	1,685,820	1,080,817	-35.9%
Fund Balance	0	0	0	54,591	- %
<i>Non Operating Revenues</i>	0	0	0	54,591	- %
Total Revenues	3,843	255,657	1,685,820	1,135,408	-32.6%
EXPENDITURES					
Personal Services	0	6,130	167,622	190,764	13.8%
Operating Expenses	3,843	249,527	538,222	857,924	59.4%
Capital Outlay	0	0	10,500	1,000	-90.5%
<i>Operating Expenditures</i>	3,843	255,657	716,344	1,049,688	46.5%
Grants and Aids	0	0	967,546	85,720	-91.1%
<i>Non-Operating Expenditures</i>	0	0	969,476	85,720	-91.2%
Total Expenditures	3,843	255,657	1,685,820	1,135,408	-32.6%

SUMMARY BY CATEGORY
152-MUNI SVCS TAX UNITS MSTU FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,217,312	1,348,557	774,214	1,034,785	33.7%
Miscellaneous Revenues	41,652	23,149	2,000	2,000	- %
Less 5% Statutory Reduction	0	0	-38,810	-51,839	33.6%
Operating Revenues	<u>1,260,929</u>	<u>1,373,530</u>	<u>737,404</u>	<u>984,946</u>	33.6%
Fund Balance	0	0	1,338,538	767,565	-42.7%
Non Operating Revenues	<u>2,127</u>	<u>13,538</u>	<u>1,338,538</u>	<u>767,565</u>	-42.7%
Total Revenues	<u><u>1,263,056</u></u>	<u><u>1,387,068</u></u>	<u><u>2,075,942</u></u>	<u><u>1,752,511</u></u>	<u><u>-15.6%</u></u>
EXPENDITURES					
Operating Expenses	1,033,074	1,210,780	1,693,749	1,651,643	-2.5%
Capital Outlay	9,825	25,017	295,000	40,000	-86.4%
Operating Expenditures	<u>1,042,899</u>	<u>1,235,797</u>	<u>1,988,749</u>	<u>1,691,643</u>	-14.9%
Transfers Out	219,661	197,589	87,193	60,868	-30.2%
Non-Operating Expenditures	<u>219,661</u>	<u>197,589</u>	<u>87,193</u>	<u>60,868</u>	-30.2%
Total Expenditures	<u><u>1,262,560</u></u>	<u><u>1,433,386</u></u>	<u><u>2,075,942</u></u>	<u><u>1,752,511</u></u>	<u><u>-15.6%</u></u>

SUMMARY BY CATEGORY
153-MUNI SVCS BENEFIT UNITS MSBU FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	87,219	101,459	43,940	39,640	-9.8%
Less 5% Statutory Reduction	0	0	-2,196	-1,983	-9.7%
Operating Revenues	<u>93,895</u>	<u>103,087</u>	<u>41,744</u>	<u>37,657</u>	-9.8%
Fund Balance	0	0	59,720	55,442	-7.2%
Non Operating Revenues	<u>1,076</u>	<u>8,080</u>	<u>59,720</u>	<u>55,442</u>	-7.2%
Total Revenues	<u>94,971</u>	<u>111,167</u>	<u>101,464</u>	<u>93,099</u>	-8.2%
EXPENDITURES					
Operating Expenses	63,823	64,904	85,367	89,599	5.0%
Operating Expenditures	<u>63,823</u>	<u>83,606</u>	<u>85,367</u>	<u>89,599</u>	5.0%
Transfers Out	17,153	43,281	16,097	3,500	-78.3%
Non-Operating Expenditures	<u>17,153</u>	<u>43,281</u>	<u>16,097</u>	<u>3,500</u>	-78.3%
Total Expenditures	<u>80,976</u>	<u>126,887</u>	<u>101,464</u>	<u>93,099</u>	-8.2%

SUMMARY BY CATEGORY
154-CONSTITUTIONAL GAS TAX FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	3,492,913	3,534,488	3,509,249	3,824,729	9.0%
Miscellaneous Revenues	25,251	232,265	19,320	2,700	-86.0%
Less 5% Statutory Reduction	0	0	-176,428	-191,371	8.5%
Operating Revenues	<u>3,518,164</u>	<u>3,766,753</u>	<u>3,352,141</u>	<u>3,636,058</u>	8.5%
Transfers In	0	500,000	0	1,500,000	-
Fund Balance	0	0	872,413	1,627,464	86.5%
Non Operating Revenues	<u>0</u>	<u>500,000</u>	<u>872,413</u>	<u>3,127,464</u>	258.5%
Total Revenues	<u><u>3,518,164</u></u>	<u><u>4,266,753</u></u>	<u><u>4,224,554</u></u>	<u><u>6,763,522</u></u>	<u><u>60.1%</u></u>
EXPENDITURES					
Capital Outlay	287,422	1,124,383	1,876,260	4,275,321	127.9%
Operating Expenditures	<u>1,670,508</u>	<u>3,088,115</u>	<u>1,876,260</u>	<u>4,275,321</u>	127.9%
Transfers Out	1,644,341	1,634,898	1,630,175	1,594,465	-2.2%
Reserves - Capital	0	0	718,119	893,736	24.5%
Non-Operating Expenditures	<u>1,644,341</u>	<u>1,634,898</u>	<u>2,348,294</u>	<u>2,488,201</u>	6.0%
Total Expenditures	<u><u>3,314,849</u></u>	<u><u>4,723,013</u></u>	<u><u>4,224,554</u></u>	<u><u>6,763,522</u></u>	<u><u>60.1%</u></u>

SUMMARY BY CATEGORY
155-WEST 192 MSBU PHASE I

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	4,045,549	2,540,259	2,315,789	1,309,320	-43.5%
Miscellaneous Revenues	290,530	226,447	124,298	80,242	-35.4%
Less 5% Statutory Reduction	0	0	-122,004	-69,478	-43.1%
Operating Revenues	<u>4,336,079</u>	<u>2,766,706</u>	<u>2,318,083</u>	<u>1,320,084</u>	-43.1%
Fund Balance	0	0	4,008,900	4,174,124	4.1%
Non Operating Revenues	<u>604,899</u>	<u>69,695</u>	<u>4,030,836</u>	<u>4,174,124</u>	3.6%
Total Revenues	<u><u>4,940,978</u></u>	<u><u>2,836,401</u></u>	<u><u>6,348,919</u></u>	<u><u>5,494,208</u></u>	<u><u>-13.5%</u></u>
EXPENDITURES					
Personal Services	215,312	208,632	217,695	211,056	-3.0%
Operating Expenses	2,097,999	2,364,156	2,695,367	3,309,613	22.8%
Capital Outlay	125,000	0	60,000	30,000	-50.0%
Operating Expenditures	<u>2,438,311</u>	<u>2,572,788</u>	<u>2,973,062</u>	<u>3,550,669</u>	19.4%
Transfers Out	61,081	110,861	97,453	81,726	-16.1%
Reserves - Capital	0	0	0	1,053,628	-
Reserves - Operating	0	0	769,616	808,185	5.0%
Non-Operating Expenditures	<u>61,081</u>	<u>110,861</u>	<u>3,375,857</u>	<u>1,943,539</u>	-42.4%
Total Expenditures	<u><u>2,499,392</u></u>	<u><u>2,683,649</u></u>	<u><u>6,348,919</u></u>	<u><u>5,494,208</u></u>	<u><u>-13.5%</u></u>

SUMMARY BY CATEGORY
158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	464,927	338,756	352,995	343,541	-2.7%
Judgment, Fines & Forfeits	575,171	518,218	538,568	524,325	-2.6%
Miscellaneous Revenues	57,497	50,760	53,877	46,250	-14.2%
Less 5% Statutory Reduction	0	0	-47,272	-45,706	-3.3%
<i>Operating Revenues</i>	<u>1,097,595</u>	<u>907,734</u>	<u>898,168</u>	<u>868,410</u>	-3.3%
Transfers In	110,071	261,341	259,979	290,876	11.9%
Fund Balance	0	0	1,085,151	1,301,528	19.9%
<i>Non Operating Revenues</i>	<u>110,071</u>	<u>261,341</u>	<u>1,345,130</u>	<u>1,592,404</u>	18.4%
Total Revenues	<u><u>1,207,666</u></u>	<u><u>1,169,075</u></u>	<u><u>2,243,298</u></u>	<u><u>2,460,814</u></u>	<u><u>9.7%</u></u>
EXPENDITURES					
Personal Services	312,800	303,430	342,720	278,976	-18.6%
Operating Expenses	487,200	496,858	535,434	716,724	33.9%
<i>Operating Expenditures</i>	<u>873,150</u>	<u>800,288</u>	<u>884,754</u>	<u>995,700</u>	12.5%
Transfers Out	40,953	59,651	116,801	120,264	3.0%
Reserves - Capital	0	0	995,512	1,047,260	5.2%
Reserves - Operating	0	0	246,231	297,590	20.9%
<i>Non-Operating Expenditures</i>	<u>154,274</u>	<u>169,937</u>	<u>1,358,544</u>	<u>1,465,114</u>	7.8%
Total Expenditures	<u><u>1,027,424</u></u>	<u><u>970,225</u></u>	<u><u>2,243,298</u></u>	<u><u>2,460,814</u></u>	<u><u>9.7%</u></u>

SUMMARY BY CATEGORY
168-SECTION 8 FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	6,008,716	6,924,508	6,536,522	8,012,732	22.6%
Miscellaneous Revenues	9,583	16,826	250	250	- %
Operating Revenues	<u>6,018,345</u>	<u>6,941,334</u>	<u>6,209,348</u>	<u>8,012,982</u>	29.0%
Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,189</u>	- %
Non Operating Revenues	<u>0</u>	<u>3,821</u>	<u>0</u>	<u>10,189</u>	- %
Total Revenues	<u><u>6,018,345</u></u>	<u><u>6,945,155</u></u>	<u><u>6,209,348</u></u>	<u><u>8,023,171</u></u>	<u><u>29.2%</u></u>
EXPENDITURES					
Personal Services	463,124	436,300	462,301	442,101	-4.4%
Operating Expenses	5,735,399	6,534,264	5,682,030	7,579,770	33.4%
Operating Expenditures	<u>6,199,233</u>	<u>6,971,064</u>	<u>6,144,331</u>	<u>8,021,871</u>	30.6%
Other Non Operating Expenses	1,107	509	0	1,300	- %
Non-Operating Expenditures	<u>1,107</u>	<u>509</u>	<u>65,017</u>	<u>1,300</u>	-98.0%
Total Expenditures	<u><u>6,200,340</u></u>	<u><u>6,971,573</u></u>	<u><u>6,209,348</u></u>	<u><u>8,023,171</u></u>	<u><u>29.2%</u></u>

SUMMARY BY CATEGORY
174-TRANSPORTATION IMPACT FEE 2003

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	6,776,672	2,899,829	2,378,737	270,646	-88.6%
Intergovernmental Revenue	2,262,130	10,042,085	7,418,446	3,344,535	-54.9%
Miscellaneous Revenues	1,294,958	305,141	223,264	81,275	-63.6%
Less 5% Statutory Reduction	0	0	-130,100	-17,596	-86.5%
Operating Revenues	<u>10,333,999</u>	<u>13,247,267</u>	<u>9,890,347</u>	<u>3,678,860</u>	-62.8%
Transfers In	1,244,541	17,935,076	17,779,238	25,535,869	43.6%
Fund Balance	0	0	22,695,535	16,822,976	-25.9%
Non Operating Revenues	<u>1,244,541</u>	<u>17,935,076</u>	<u>40,474,773</u>	<u>42,358,845</u>	4.7%
Total Revenues	<u><u>11,578,540</u></u>	<u><u>31,182,343</u></u>	<u><u>50,365,120</u></u>	<u><u>46,037,705</u></u>	<u><u>-8.6%</u></u>
EXPENDITURES					
Operating Expenses	246,826	14,120	12,095	3,100	-74.4%
Capital Outlay	29,908,439	21,344,867	42,793,389	37,608,145	-12.1%
Operating Expenditures	<u>30,155,265</u>	<u>21,358,987</u>	<u>42,805,484</u>	<u>37,611,245</u>	-12.1%
Transfers Out	36,586,112	7,668,699	7,056,004	7,605,070	7.8%
Reserves - Capital	0	0	503,632	821,390	63.1%
Non-Operating Expenditures	<u>36,586,112</u>	<u>7,668,699</u>	<u>7,559,636</u>	<u>8,426,460</u>	11.5%
Total Expenditures	<u><u>66,741,377</u></u>	<u><u>29,027,686</u></u>	<u><u>50,365,120</u></u>	<u><u>46,037,705</u></u>	<u><u>-8.6%</u></u>

SUMMARY BY CATEGORY
177-FIRE IMPACT FEE FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	734,852	216,458	243,494	24,778	-89.8%
Miscellaneous Revenues	20,922	13,624	12,673	4,535	-64.2%
Less 5% Statutory Reduction	0	0	-12,808	-1,466	-88.6%
Operating Revenues	<u>755,780</u>	<u>230,082</u>	<u>243,359</u>	<u>27,847</u>	<u>-88.6%</u>
Fund Balance	0	0	1,544,393	1,655,224	7.2%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,544,393</u>	<u>1,655,224</u>	<u>7.2%</u>
Total Revenues	<u><u>755,780</u></u>	<u><u>230,082</u></u>	<u><u>1,787,752</u></u>	<u><u>1,683,071</u></u>	<u><u>-5.9%</u></u>
EXPENDITURES					
Operating Expenses	585	681	900	50	-94.4%
Operating Expenditures	<u>585</u>	<u>681</u>	<u>900</u>	<u>50</u>	<u>-94.4%</u>
Transfers Out	140,947	173,122	175,997	169,630	-3.6%
Reserves - Capital	0	0	1,610,855	1,513,391	-6.1%
Non-Operating Expenditures	<u>140,947</u>	<u>173,122</u>	<u>1,786,852</u>	<u>1,683,021</u>	<u>-5.8%</u>
Total Expenditures	<u><u>141,532</u></u>	<u><u>173,803</u></u>	<u><u>1,787,752</u></u>	<u><u>1,683,071</u></u>	<u><u>-5.9%</u></u>

SUMMARY BY CATEGORY
178-PARKS IMPACT FEE FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	492,240	781,573	658,902	97,719	-85.2%
Miscellaneous Revenues	48,892	28,971	28,696	28,696	- %
Less 5% Statutory Reduction	0	0	-34,381	-6,321	-81.6%
Operating Revenues	<u>541,176</u>	<u>810,604</u>	<u>653,217</u>	<u>120,094</u>	<u>-81.6%</u>
Transfers In	210,000	210,000	210,000	210,000	- %
Fund Balance	0	0	2,073,481	2,310,492	11.4%
Non Operating Revenues	<u>210,000</u>	<u>210,000</u>	<u>2,283,481</u>	<u>2,520,492</u>	<u>10.4%</u>
Total Revenues	<u><u>751,176</u></u>	<u><u>1,020,604</u></u>	<u><u>2,936,698</u></u>	<u><u>2,640,586</u></u>	<u><u>-10.1%</u></u>
 EXPENDITURES					
Transfers Out	7,384	31,818	25,224	25,777	2.2%
Reserves - Capital	0	0	2,022,678	2,614,809	29.3%
Non-Operating Expenditures	<u>7,384</u>	<u>31,818</u>	<u>2,182,351</u>	<u>2,640,586</u>	<u>21.0%</u>
Total Expenditures	<u><u>134,230</u></u>	<u><u>1,989,821</u></u>	<u><u>2,936,698</u></u>	<u><u>2,640,586</u></u>	<u><u>-10.1%</u></u>

SUMMARY BY CATEGORY
180-INMATE WELFARE FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	335,278	238,964	209,711	221,750	5.7%
Miscellaneous Revenues	29,914	3,609	2,415	631	-73.9%
Less 5% Statutory Reduction	0	0	-10,606	-11,119	4.8%
Operating Revenues	<u>365,192</u>	<u>242,573</u>	<u>201,520</u>	<u>211,262</u>	4.8%
Fund Balance	0	0	298,518	245,322	-17.8%
Non Operating Revenues	<u>0</u>	<u>20,277</u>	<u>298,518</u>	<u>245,322</u>	-17.8%
Total Revenues	<u><u>365,192</u></u>	<u><u>262,850</u></u>	<u><u>500,038</u></u>	<u><u>456,584</u></u>	<u><u>-8.7%</u></u>
EXPENDITURES					
Operating Expenses	316,989	272,667	281,220	321,865	14.5%
Operating Expenditures	<u>333,558</u>	<u>272,667</u>	<u>281,220</u>	<u>321,865</u>	14.5%
Transfers Out	0	13,094	13,204	12,235	-7.3%
Reserves - Operating	0	0	68,601	75,758	10.4%
Reserves - Restricted	0	0	137,013	46,726	-65.9%
Non-Operating Expenditures	<u>0</u>	<u>13,094</u>	<u>218,818</u>	<u>134,719</u>	-38.4%
Total Expenditures	<u><u>333,558</u></u>	<u><u>285,761</u></u>	<u><u>500,038</u></u>	<u><u>456,584</u></u>	<u><u>-8.7%</u></u>

SUMMARY BY CATEGORY
182-ROAD IMPACT FEE ZONE 2

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	2,084,004	1,014,456	585,992	34,281	-94.1%
Miscellaneous Revenues	88,408	124,066	118,663	19,510	-83.6%
Less 5% Statutory Reduction	0	0	-35,233	-2,690	-92.4%
Operating Revenues	<u>2,173,006</u>	<u>1,730,290</u>	<u>669,422</u>	<u>51,101</u>	-92.4%
Transfers In	13,766,302	1,100,283	8,500	8,500	-
Fund Balance	0	0	15,585,153	11,647,375	-25.3%
Non Operating Revenues	<u>13,766,302</u>	<u>1,100,283</u>	<u>15,593,653</u>	<u>11,655,875</u>	-25.3%
Total Revenues	<u><u>15,939,308</u></u>	<u><u>2,830,573</u></u>	<u><u>16,263,075</u></u>	<u><u>11,706,976</u></u>	<u><u>-28.0%</u></u>
EXPENDITURES					
Operating Expenses	10,592	4,103	15,000	100,000	566.7%
Capital Outlay	1,996,299	0	7,624,177	1,013,591	-86.7%
Operating Expenditures	<u>2,006,891</u>	<u>4,103</u>	<u>7,639,177</u>	<u>1,113,591</u>	-85.4%
Transfers Out	26,110	2,697,091	2,374,315	1,854,915	-21.9%
Reserves - Capital	0	0	6,249,583	8,738,470	39.8%
Non-Operating Expenditures	<u>26,110</u>	<u>2,697,091</u>	<u>8,623,898</u>	<u>10,593,385</u>	22.8%
Total Expenditures	<u><u>2,033,001</u></u>	<u><u>2,701,194</u></u>	<u><u>16,263,075</u></u>	<u><u>11,706,976</u></u>	<u><u>-28.0%</u></u>

SUMMARY BY CATEGORY
183-ROAD IMPACT FEE ZONE 3

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	506,457	619,440	589,021	84,837	-85.6%
Miscellaneous Revenues	112,177	172,075	160,257	43,050	-73.1%
Less 5% Statutory Reduction	0	0	-37,464	-6,394	-82.9%
Operating Revenues	<u>618,634</u>	<u>791,515</u>	<u>711,814</u>	<u>121,493</u>	<u>-82.9%</u>
Transfers In	17,562,216	9,703	9,703	9,703	-
Fund Balance	0	0	18,625,318	1,994,691	-89.3%
Non Operating Revenues	<u>17,562,216</u>	<u>9,703</u>	<u>18,635,021</u>	<u>2,004,394</u>	<u>-89.2%</u>
Total Revenues	<u><u>18,180,850</u></u>	<u><u>801,218</u></u>	<u><u>19,346,835</u></u>	<u><u>2,125,887</u></u>	<u><u>-89.0%</u></u>
EXPENDITURES					
Operating Expenses	3,447	2,433	3,011	100	-96.7%
Operating Expenditures	<u>69,920</u>	<u>18,682</u>	<u>2,136,203</u>	<u>100</u>	<u>-100.0%</u>
Transfers Out	29,806	20,041	15,029,525	110,006	-99.3%
Reserves - Capital	0	0	2,181,107	2,015,781	-7.6%
Non-Operating Expenditures	<u>29,806</u>	<u>20,041</u>	<u>17,210,632</u>	<u>2,125,787</u>	<u>-87.6%</u>
Total Expenditures	<u><u>99,726</u></u>	<u><u>38,723</u></u>	<u><u>19,346,835</u></u>	<u><u>2,125,887</u></u>	<u><u>-89.0%</u></u>

SUMMARY BY CATEGORY
184-ROAD IMPACT FEE ZONE 4

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	655,609	452,553	440,774	48,900	-88.9%
Miscellaneous Revenues	184,883	43,639	33,579	14,500	-56.8%
Less 5% Statutory Reduction	0	0	-23,718	-3,170	-86.6%
Operating Revenues	<u>1,021,969</u>	<u>496,192</u>	<u>450,635</u>	<u>60,230</u>	<u>-86.6%</u>
Transfers In	4,163,761	2,688,487	3,445,779	774,546	-77.5%
Fund Balance	0	0	3,705,471	4,872,226	31.5%
Non Operating Revenues	<u>4,163,761</u>	<u>2,688,487</u>	<u>7,151,250</u>	<u>5,646,772</u>	<u>-21.0%</u>
Total Revenues	<u><u>5,185,730</u></u>	<u><u>3,184,679</u></u>	<u><u>7,601,885</u></u>	<u><u>5,707,002</u></u>	<u><u>-24.9%</u></u>
EXPENDITURES					
Operating Expenses	419	83,782	7,000	100	-98.6%
Capital Outlay	6,090,685	528,553	3,778,869	1,823,126	-51.8%
Operating Expenditures	<u>6,091,104</u>	<u>612,335</u>	<u>3,785,869</u>	<u>1,823,226</u>	<u>-51.8%</u>
Transfers Out	2,379,148	2,949,821	2,931,307	2,420,971	-17.4%
Reserves - Capital	0	0	884,709	1,462,805	65.3%
Non-Operating Expenditures	<u>2,379,148</u>	<u>2,949,821</u>	<u>3,816,016</u>	<u>3,883,776</u>	<u>1.8%</u>
Total Expenditures	<u><u>8,470,252</u></u>	<u><u>3,562,156</u></u>	<u><u>7,601,885</u></u>	<u><u>5,707,002</u></u>	<u><u>-24.9%</u></u>

SUMMARY BY CATEGORY
185-ROAD IMPACT FEE ZONE 5

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	255,169	80,645	64,023	8,082	-87.4%
Miscellaneous Revenues	4,466	13,780	9,576	38,920	306.4%
Less 5% Statutory Reduction	0	0	-3,680	-2,350	-36.1%
Operating Revenues	<u>259,635</u>	<u>94,425</u>	<u>69,919</u>	<u>44,652</u>	<u>-36.1%</u>
Transfers In	4,658,449	862,704	1,284,415	362,704	-71.8%
Fund Balance	0	0	727,354	1,083,116	48.9%
Non Operating Revenues	<u>4,658,449</u>	<u>862,704</u>	<u>2,011,769</u>	<u>1,445,820</u>	<u>-28.1%</u>
Total Revenues	<u><u>4,918,084</u></u>	<u><u>957,129</u></u>	<u><u>2,081,688</u></u>	<u><u>1,490,472</u></u>	<u><u>-28.4%</u></u>
EXPENDITURES					
Operating Expenses	18,993	106	150	100	-33.3%
Operating Expenditures	<u>2,655,413</u>	<u>106</u>	<u>150</u>	<u>100</u>	<u>-33.3%</u>
Transfers Out	1,114,108	1,178,430	1,169,976	931,050	-20.4%
Reserves - Capital	0	0	911,562	559,322	-38.6%
Non-Operating Expenditures	<u>1,114,108</u>	<u>1,178,430</u>	<u>2,081,538</u>	<u>1,490,372</u>	<u>-28.4%</u>
Total Expenditures	<u><u>3,769,521</u></u>	<u><u>1,178,536</u></u>	<u><u>2,081,688</u></u>	<u><u>1,490,472</u></u>	<u><u>-28.4%</u></u>

SUMMARY BY CATEGORY
186-ROAD IMPACT FEE ZONE 6

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	2,090	19	22	20	-9.1%
Miscellaneous Revenues	518	849	815	302	-62.9%
Less 5% Statutory Reduction	0	0	-42	-16	-61.9%
Operating Revenues	2,608	868	795	306	-61.5%
Transfers In	157,019	60,006	110,783	111,462	0.6%
Fund Balance	0	0	108,316	107,878	-0.4%
Non Operating Revenues	157,019	60,006	219,099	219,340	0.1%
Total Revenues	159,627	60,874	219,894	219,646	-0.1%
EXPENDITURES					
Operating Expenses	0	0	0	100	- %
Operating Expenditures	1	0	0	100	- %
Transfers Out	18	112,119	112,299	112,984	0.6%
Reserves - Capital	0	0	107,595	106,562	-1.0%
Non-Operating Expenditures	18	112,119	219,894	219,546	-0.2%
Total Expenditures	19	112,119	219,894	219,646	-0.1%

SUMMARY BY CATEGORY
187-ROAD IMPACT FEE POINCIANA OVERLAY

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	53,483	59,143	70,970	20,441	-71.2%
Miscellaneous Revenues	1,365	2,816	2,478	895	-63.9%
Less 5% Statutory Reduction	0	0	-3,672	-1,067	-70.9%
Operating Revenues	<u>54,848</u>	<u>61,959</u>	<u>69,776</u>	<u>20,269</u>	<u>-71.0%</u>
Fund Balance	0	0	339,725	377,968	11.3%
Non Operating Revenues	<u>211,460</u>	<u>0</u>	<u>339,725</u>	<u>377,968</u>	<u>11.3%</u>
Total Revenues	<u><u>266,308</u></u>	<u><u>61,959</u></u>	<u><u>409,501</u></u>	<u><u>398,237</u></u>	<u><u>-2.8%</u></u>
EXPENDITURES					
Operating Expenses	0	0	0	50	- %
Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>- %</u>
Transfers Out	0	280	1,926	1,444	-25.0%
Reserves - Capital	0	0	407,575	396,743	-2.7%
Non-Operating Expenditures	<u>0</u>	<u>280</u>	<u>409,501</u>	<u>398,187</u>	<u>-2.8%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>280</u></u>	<u><u>409,501</u></u>	<u><u>398,237</u></u>	<u><u>-2.8%</u></u>

SUMMARY BY CATEGORY - DEBT SERVICE FUND GROUP

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,617,595	1,614,292	3,453,018	3,160,708	-8.5%
PY Delinquent Ad Valorem Tax	0	5,281	100	0	-100.0%
Permits, Fees & Special Assessments	1,435,446	1,272,017	961,105	588,330	-38.8%
Intergovernmental Revenue	500,004	1,596,997	2,706,244	2,706,244	- %
Miscellaneous Revenues	224,264	395,822	130,900	15,700	-88.0%
Less 5% Statutory Reduction	0	0	-227,256	-188,237	-17.2%
<i>Operating Revenues</i>	<u>3,777,309</u>	<u>4,884,409</u>	<u>7,024,111</u>	<u>6,282,745</u>	<u>-10.6%</u>
Other Sources	4,677,757	65,352,058	0	0	- %
Transfers In	23,623,405	33,280,521	32,615,897	31,103,213	-4.6%
Fund Balance	0	0	42,614,834	47,115,022	10.6%
<i>Non Operating Revenues</i>	<u>28,301,162</u>	<u>98,632,579</u>	<u>75,230,731</u>	<u>78,218,235</u>	<u>4.0%</u>
Total Revenues	<u><u>32,078,471</u></u>	<u><u>103,516,988</u></u>	<u><u>82,254,842</u></u>	<u><u>84,500,980</u></u>	<u><u>2.7%</u></u>
EXPENDITURES					
Debt Service	28,416,336	84,436,210	35,658,525	40,236,511	12.8%
Transfers Out	525,540	0	21,936	0	-100.0%
Reserves - Operating	0	0	0	1,425	- %
Reserves - Debt	0	0	46,574,381	44,263,044	-5.0%
<i>Non-Operating Expenditures</i>	<u>28,941,876</u>	<u>84,436,210</u>	<u>82,254,842</u>	<u>84,500,980</u>	<u>2.7%</u>
Total Expenditures	<u><u>28,941,876</u></u>	<u><u>84,436,210</u></u>	<u><u>82,254,842</u></u>	<u><u>84,500,980</u></u>	<u><u>2.7%</u></u>

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

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Transfers In	1,561,465	3,197,007	3,156,518	3,155,177	-
Fund Balance	0	0	5,273,723	5,291,252	0.3%
<i>Non Operating Revenues</i>	<u>6,221,465</u>	<u>3,197,007</u>	<u>8,430,241</u>	<u>8,446,429</u>	0.2%
Total Revenues	<u>6,256,679</u>	<u>3,242,962</u>	<u>8,430,241</u>	<u>8,446,429</u>	<u>0.2%</u>
 EXPENDITURES					
Debt Service	1,867,957	2,311,006	3,185,944	3,188,507	0.1%
Reserves - Debt	0	0	5,244,297	5,257,922	0.3%
<i>Non-Operating Expenditures</i>	<u>1,867,957</u>	<u>2,311,006</u>	<u>8,430,241</u>	<u>8,446,429</u>	0.2%
Total Expenditures	<u>1,867,957</u>	<u>2,311,006</u>	<u>8,430,241</u>	<u>8,446,429</u>	<u>0.2%</u>

SUMMARY BY CATEGORY
210-W 192 PHASE IIC

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	331,123	285,536	310,343	311,697	0.4%
Miscellaneous Revenues	8,910	6,945	2,700	700	-74.1%
Less 5% Statutory Reduction	0	0	-15,652	-15,620	-0.2%
<i>Operating Revenues</i>	<u>340,033</u>	<u>292,481</u>	<u>297,391</u>	<u>296,777</u>	<u>-0.2%</u>
Fund Balance	0	0	398,893	506,639	27.0%
<i>Non Operating Revenues</i>	<u>4,096</u>	<u>7,356</u>	<u>398,893</u>	<u>506,639</u>	<u>27.0%</u>
Total Revenues	<u><u>344,129</u></u>	<u><u>299,837</u></u>	<u><u>696,284</u></u>	<u><u>803,416</u></u>	<u><u>15.4%</u></u>
EXPENDITURES					
Debt Service	572,225	231,400	228,800	331,100	44.7%
Reserves - Debt	0	0	467,484	472,316	1.0%
<i>Non-Operating Expenditures</i>	<u>572,225</u>	<u>231,400</u>	<u>696,284</u>	<u>803,416</u>	<u>15.4%</u>
Total Expenditures	<u><u>572,225</u></u>	<u><u>231,400</u></u>	<u><u>696,284</u></u>	<u><u>803,416</u></u>	<u><u>15.4%</u></u>

SUMMARY BY CATEGORY
226-GAS TAX REV REF BONDS 1998

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Transfers In	484,350	495,301	496,235	240,520	-51.5%
Fund Balance	0	0	748,773	751,955	0.4%
<i>Non Operating Revenues</i>	<u>484,350</u>	<u>495,301</u>	<u>1,245,008</u>	<u>992,475</u>	<u>-20.3%</u>
Total Revenues	<u>496,985</u>	<u>502,369</u>	<u>1,245,008</u>	<u>992,475</u>	<u>-20.3%</u>
EXPENDITURES					
Debt Service	496,858	494,083	500,120	494,675	-1.1%
Reserves - Debt	0	0	744,888	497,800	-33.2%
<i>Non-Operating Expenditures</i>	<u>496,858</u>	<u>494,083</u>	<u>1,245,008</u>	<u>992,475</u>	<u>-20.3%</u>
Total Expenditures	<u>496,858</u>	<u>494,083</u>	<u>1,245,008</u>	<u>992,475</u>	<u>-20.3%</u>

SUMMARY BY CATEGORY
230-W192 IIA REV BOND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	701,334	690,014	650,762	276,633	-57.5%
Less 5% Statutory Reduction	0	0	-32,673	-13,832	-57.7%
<i>Operating Revenues</i>	<u>711,555</u>	<u>697,362</u>	<u>620,789</u>	<u>262,801</u>	-57.7%
Fund Balance	0	0	734,442	1,071,816	45.9%
<i>Non Operating Revenues</i>	<u>8,676</u>	<u>17,785</u>	<u>734,442</u>	<u>1,071,816</u>	45.9%
Total Revenues	<u><u>720,231</u></u>	<u><u>715,147</u></u>	<u><u>1,355,231</u></u>	<u><u>1,334,617</u></u>	<u><u>-1.5%</u></u>
EXPENDITURES					
Debt Service	1,468,217	427,884	312,608	1,334,617	326.9%
<i>Non-Operating Expenditures</i>	<u>1,468,217</u>	<u>427,884</u>	<u>1,355,231</u>	<u>1,334,617</u>	-1.5%
Total Expenditures	<u><u>1,468,217</u></u>	<u><u>427,884</u></u>	<u><u>1,355,231</u></u>	<u><u>1,334,617</u></u>	<u><u>-1.5%</u></u>

SUMMARY BY CATEGORY
231-TDT REVENUE BONDS 2002A

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	500,004	500,004	500,000	500,000	- %
<i>Operating Revenues</i>	521,153	528,214	514,250	500,000	-2.8%
Transfers In	4,389,483	4,395,272	4,387,018	4,419,714	0.7%
Fund Balance	0	0	3,279,613	3,294,360	0.4%
<i>Non Operating Revenues</i>	4,389,483	4,395,272	7,666,631	7,714,074	0.6%
Total Revenues	<u>4,910,636</u>	<u>4,923,486</u>	<u>8,180,881</u>	<u>8,214,074</u>	0.4%
EXPENDITURES					
Debt Service	4,891,083	4,888,956	4,886,521	4,884,367	- %
Reserves - Debt	0	0	3,294,360	3,329,707	1.1%
<i>Non-Operating Expenditures</i>	4,891,083	4,888,956	8,180,881	8,214,074	0.4%
Total Expenditures	<u>4,891,083</u>	<u>4,888,956</u>	<u>8,180,881</u>	<u>8,214,074</u>	0.4%

SUMMARY BY CATEGORY
232-SALES TAX REV BONDS 2002

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Transfers In	4,050,588	4,059,107	4,050,987	4,085,287	0.8%
Fund Balance	0	0	3,170,649	3,194,654	0.8%
<i>Non Operating Revenues</i>	<u>4,050,588</u>	<u>4,059,107</u>	<u>7,221,636</u>	<u>7,279,941</u>	<u>0.8%</u>
Total Revenues	<u>4,070,794</u>	<u>4,089,978</u>	<u>7,235,886</u>	<u>7,279,941</u>	<u>0.6%</u>
EXPENDITURES					
Debt Service	4,044,213	4,039,222	4,041,232	4,039,947	- %
Reserves - Debt	0	0	3,194,654	3,239,994	1.4%
<i>Non-Operating Expenditures</i>	<u>4,044,213</u>	<u>4,039,222</u>	<u>7,235,886</u>	<u>7,279,941</u>	<u>0.6%</u>
Total Expenditures	<u>4,044,213</u>	<u>4,039,222</u>	<u>7,235,886</u>	<u>7,279,941</u>	<u>0.6%</u>

SUMMARY BY CATEGORY
233-GAS TAX REV REF BONDS 2003

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Transfers In	2,152,152	2,175,590	2,182,240	903,117	-58.6%
Fund Balance	0	0	3,503,223	3,503,483	-
<i>Non Operating Revenues</i>	<u>2,152,152</u>	<u>2,175,590</u>	<u>5,685,463</u>	<u>4,406,600</u>	<u>-22.5%</u>
Total Revenues	<u>2,211,920</u>	<u>2,208,484</u>	<u>5,704,463</u>	<u>4,406,600</u>	<u>-22.8%</u>
 EXPENDITURES					
Debt Service	2,204,755	2,204,200	2,200,980	2,201,500	-
Reserves - Debt	0	0	3,503,483	2,205,100	-37.1%
<i>Non-Operating Expenditures</i>	<u>2,204,755</u>	<u>2,204,200</u>	<u>5,704,463</u>	<u>4,406,600</u>	<u>-22.8%</u>
Total Expenditures	<u>2,204,755</u>	<u>2,204,200</u>	<u>5,704,463</u>	<u>4,406,600</u>	<u>-22.8%</u>

SUMMARY BY CATEGORY
234-LTD GO BONDS 2006 ENVIRONMENTAL LANDS

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,617,595	1,614,292	1,176,098	992,022	-15.7%
Less 5% Statutory Reduction	0	0	-59,235	-49,601	-16.3%
Operating Revenues	<u>1,632,651</u>	<u>1,644,799</u>	<u>1,125,463</u>	<u>942,421</u>	-16.3%
Fund Balance	0	0	977,538	1,168,247	19.5%
Non Operating Revenues	<u>0</u>	<u>10,041,718</u>	<u>977,538</u>	<u>1,168,247</u>	19.5%
Total Revenues	<u><u>1,632,651</u></u>	<u><u>11,686,517</u></u>	<u><u>2,103,001</u></u>	<u><u>2,110,668</u></u>	<u><u>0.4%</u></u>
EXPENDITURES					
Debt Service	1,383,544	11,276,527	1,185,799	1,181,373	-0.4%
Reserves - Operating	0	0	0	183	- %
Reserves - Debt	0	0	917,202	929,112	1.3%
Non-Operating Expenditures	<u>1,383,544</u>	<u>11,276,527</u>	<u>2,103,001</u>	<u>2,110,668</u>	0.4%
Total Expenditures	<u><u>1,383,544</u></u>	<u><u>11,276,527</u></u>	<u><u>2,103,001</u></u>	<u><u>2,110,668</u></u>	<u><u>0.4%</u></u>

SUMMARY BY CATEGORY
235-INFRA SALES SURTAX SERIES 2007

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Transfers In	6,262,444	6,270,860	6,196,650	6,234,617	0.6%
Fund Balance	0	0	4,637,272	4,670,909	0.7%
<i>Non Operating Revenues</i>	<u>6,262,444</u>	<u>6,270,860</u>	<u>10,833,922</u>	<u>10,905,526</u>	<u>0.7%</u>
Total Revenues	<u>6,263,290</u>	<u>6,311,420</u>	<u>10,844,372</u>	<u>10,905,526</u>	<u>0.6%</u>
 EXPENDITURES					
Debt Service	6,215,844	6,209,794	6,204,172	6,195,663	-0.1%
Reserves - Debt	0	0	4,640,200	4,709,863	1.5%
<i>Non-Operating Expenditures</i>	<u>6,215,844</u>	<u>6,209,794</u>	<u>10,844,372</u>	<u>10,905,526</u>	<u>0.6%</u>
Total Expenditures	<u>6,215,844</u>	<u>6,209,794</u>	<u>10,844,372</u>	<u>10,905,526</u>	<u>0.6%</u>

SUMMARY BY CATEGORY
236-CAPITAL IMPROVEMENT BOND SERIES 2009

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	1,096,993	2,206,244	2,206,244	-
Miscellaneous Revenues	0	126,207	45,000	10,000	-77.8%
Less 5% Statutory Reduction	0	0	-2,250	-500	-77.8%
<i>Operating Revenues</i>	<u>0</u>	<u>1,223,200</u>	<u>2,248,994</u>	<u>2,215,744</u>	<u>-1.5%</u>
Transfers In	0	9,001,186	7,923,549	7,885,467	-0.5%
Fund Balance	0	0	14,233,770	14,336,852	0.7%
<i>Non Operating Revenues</i>	<u>0</u>	<u>18,429,903</u>	<u>22,157,319</u>	<u>22,222,319</u>	<u>0.3%</u>
Total Revenues	<u>0</u>	<u>19,653,103</u>	<u>24,406,313</u>	<u>24,438,063</u>	<u>0.1%</u>
EXPENDITURES					
Debt Service	0	5,314,350	10,141,193	10,125,243	-0.2%
Reserves - Debt	0	0	14,265,120	14,312,820	0.3%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>5,314,350</u>	<u>24,406,313</u>	<u>24,438,063</u>	<u>0.1%</u>
Total Expenditures	<u>0</u>	<u>5,314,350</u>	<u>24,406,313</u>	<u>24,438,063</u>	<u>0.1%</u>

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

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	0	29,147	10,000	5,000	-50.0%
Less 5% Statutory Reduction	0	0	-500	-250	-50.0%
<i>Operating Revenues</i>	<u>0</u>	<u>29,147</u>	<u>9,500</u>	<u>4,750</u>	<u>-50.0%</u>
Transfers In	0	1,115,440	4,222,700	4,179,314	-1.0%
Fund Balance	0	0	5,355,381	7,626,586	42.4%
<i>Non Operating Revenues</i>	<u>0</u>	<u>6,039,144</u>	<u>9,578,081</u>	<u>11,805,900</u>	<u>23.3%</u>
Total Revenues	<u><u>0</u></u>	<u><u>6,068,291</u></u>	<u><u>9,587,581</u></u>	<u><u>11,810,650</u></u>	<u><u>23.2%</u></u>
EXPENDITURES					
Debt Service	0	674,174	1,999,731	4,195,000	109.8%
Reserves - Debt	0	0	7,587,850	7,615,650	0.4%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>674,174</u>	<u>9,587,581</u>	<u>11,810,650</u>	<u>23.2%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>674,174</u></u>	<u><u>9,587,581</u></u>	<u><u>11,810,650</u></u>	<u><u>23.2%</u></u>

SUMMARY BY CATEGORY
238-GO BONDS 2010

	<u>Actual</u> <u>FY 2009</u>	<u>Actual</u> <u>FY 2010</u>	<u>Adopted</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	0	0	2,276,920	2,168,686	-4.8%
Less 5% Statutory Reduction	0	0	-113,896	-108,434	-4.8%
<i>Operating Revenues</i>	0	208	2,164,024	2,060,252	-4.8%
Fund Balance	0	0	0	1,698,269	- %
<i>Non Operating Revenues</i>	0	406,603	0	1,698,269	- %
Total Revenues	0	406,811	2,164,024	3,758,521	73.7%
EXPENDITURES					
Debt Service	0	377,247	491,804	2,064,519	319.8%
Reserves - Operating	0	0	0	1,242	- %
Reserves - Debt	0	0	1,672,220	1,692,760	1.2%
<i>Non-Operating Expenditures</i>	0	377,247	2,164,024	3,758,521	73.7%
Total Expenditures	0	377,247	2,164,024	3,758,521	73.7%

SUMMARY BY CATEGORY - CAPITAL PROJECTS FUND GROUP

	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012	Percent Change
REVENUES					
Other Taxes	19,528,069	19,620,877	19,290,051	20,639,100	7.0%
Permits, Fees & Special Assessments	44,046	36,274	33,200	36,234	9.1%
Intergovernmental Revenue	33,759	5,044,209	19,601,764	7,306,895	-62.7%
Miscellaneous Revenues	1,260,823	2,007,404	465,668	203,775	-56.2%
Less 5% Statutory Reduction	0	0	-989,446	-1,043,956	5.5%
Operating Revenues	20,866,697	26,708,764	38,401,237	27,142,048	-29.3%
Other Sources	44,077,006	123,438,704	0	0	-%
Transfers In	23,775,922	22,966,629	0	0	-%
Fund Balance	0	0	116,719,037	94,930,786	-18.7%
Non Operating Revenues	67,852,928	146,405,333	116,719,037	94,930,786	-18.7%
Total Revenues	88,719,625	173,114,097	155,120,274	122,072,834	-21.3%
EXPENDITURES					
Operating Expenses	1,154,804	339,237	475,897	120,850	-74.6%
Capital Outlay	47,752,672	74,371,238	124,713,559	92,719,809	-25.7%
Operating Expenditures	48,907,476	74,710,475	125,189,456	92,840,659	-25.8%
Debt Service	819,345	819,743	818,886	818,886	-%
Transfers Out	20,950,077	31,227,546	15,485,674	14,178,930	-8.4%
Reserves - Capital	0	0	8,392,735	11,130,836	32.6%
Reserves - Restricted	0	0	5,233,523	3,103,523	-40.7%
Non-Operating Expenditures	21,769,422	32,047,289	29,930,818	29,232,175	-2.3%
Total Expenditures	70,676,898	106,757,764	155,120,274	122,072,834	-21.3%

SUMMARY BY CATEGORY
302-SALES TAX REV BOND 2008

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	213,399	152,833	150,000	45,000	-70.0%
Less 5% Statutory Reduction	0	0	-7,500	-2,250	-70.0%
Operating Revenues	<u>213,399</u>	<u>152,833</u>	<u>142,500</u>	<u>42,750</u>	-70.0%
Fund Balance	0	0	14,120,266	14,038,009	-0.6%
Non Operating Revenues	<u>44,075,000</u>	<u>0</u>	<u>14,120,266</u>	<u>14,038,009</u>	-0.6%
Total Revenues	<u><u>44,288,399</u></u>	<u><u>152,833</u></u>	<u><u>14,262,766</u></u>	<u><u>14,080,759</u></u>	<u><u>-1.3%</u></u>
EXPENDITURES					
Capital Outlay	20,850,137	3,734,139	13,753,061	13,670,804	-0.6%
Operating Expenditures	<u>20,850,137</u>	<u>3,734,139</u>	<u>13,753,061</u>	<u>13,670,804</u>	-0.6%
Reserves - Capital	0	0	509,705	409,955	-19.6%
Non-Operating Expenditures	<u>5,595,558</u>	<u>0</u>	<u>509,705</u>	<u>409,955</u>	-19.6%
Total Expenditures	<u><u>26,445,695</u></u>	<u><u>3,734,139</u></u>	<u><u>14,262,766</u></u>	<u><u>14,080,759</u></u>	<u><u>-1.3%</u></u>

SUMMARY BY CATEGORY
305-DEFICIENT ROADS CAPITAL

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	0	48,170	47,983	12,442	-74.1%
Less 5% Statutory Reduction	0	0	-2,399	-622	-74.1%
Operating Revenues	<u>0</u>	<u>48,170</u>	<u>45,584</u>	<u>11,820</u>	-74.1%
Fund Balance	0	0	3,076,735	2,817,173	-8.4%
Non Operating Revenues	<u>5,886,497</u>	<u>1,002,906</u>	<u>3,076,735</u>	<u>2,817,173</u>	-8.4%
Total Revenues	<u><u>5,886,497</u></u>	<u><u>1,051,076</u></u>	<u><u>3,122,319</u></u>	<u><u>2,828,993</u></u>	<u><u>-9.4%</u></u>
EXPENDITURES					
Capital Outlay	300,277	2,574,713	3,076,735	2,497,037	-18.8%
Operating Expenditures	<u>300,277</u>	<u>2,574,713</u>	<u>3,076,735</u>	<u>2,497,037</u>	-18.8%
Reserves - Capital	0	0	45,584	331,956	628.2%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>45,584</u>	<u>331,956</u>	628.2%
Total Expenditures	<u><u>300,277</u></u>	<u><u>2,574,713</u></u>	<u><u>3,122,319</u></u>	<u><u>2,828,993</u></u>	<u><u>-9.4%</u></u>

SUMMARY BY CATEGORY
306-LOCAL OPTION SALES TAX FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	19,528,069	19,620,877	19,290,051	20,639,100	7.0%
Intergovernmental Revenue	0	1,075,657	160,855	99,038	-38.4%
Miscellaneous Revenues	632,597	879,643	175,575	112,000	-36.2%
Less 5% Statutory Reduction	0	0	-973,281	-1,037,555	6.6%
Operating Revenues	<u>20,160,666</u>	<u>21,576,177</u>	<u>18,653,200</u>	<u>19,812,583</u>	6.2%
Fund Balance	0	0	30,090,170	31,275,274	3.9%
Non Operating Revenues	<u>17,891,431</u>	<u>10,540,656</u>	<u>30,090,170</u>	<u>31,275,274</u>	3.9%
Total Revenues	<u><u>38,052,097</u></u>	<u><u>32,116,833</u></u>	<u><u>48,743,370</u></u>	<u><u>51,087,857</u></u>	<u><u>4.8%</u></u>
EXPENDITURES					
Capital Outlay	13,568,667	12,270,893	24,520,049	26,321,321	7.3%
Operating Expenditures	<u>14,088,368</u>	<u>12,532,024</u>	<u>24,882,847</u>	<u>26,321,321</u>	5.8%
Debt Service	819,345	819,743	818,886	818,886	- %
Transfers Out	15,354,519	11,834,232	15,481,397	14,178,930	-8.4%
Reserves - Capital	0	0	7,560,240	9,768,720	29.2%
Non-Operating Expenditures	<u>16,173,864</u>	<u>12,653,975</u>	<u>23,860,523</u>	<u>24,766,536</u>	3.8%
Total Expenditures	<u><u>30,262,232</u></u>	<u><u>25,185,999</u></u>	<u><u>48,743,370</u></u>	<u><u>51,087,857</u></u>	<u><u>4.8%</u></u>

SUMMARY BY CATEGORY
312-BOATING IMPROV CAPITAL FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	44,046	36,274	33,200	36,234	9.1%
Miscellaneous Revenues	10,855	6,173	5,725	2,100	-63.3%
Less 5% Statutory Reduction	0	0	-1,946	-1,917	-1.5%
Operating Revenues	<u>54,901</u>	<u>42,447</u>	<u>36,979</u>	<u>36,417</u>	-1.5%
Fund Balance	0	0	650,182	190,918	-70.6%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>650,182</u>	<u>190,918</u>	-70.6%
Total Revenues	<u>54,901</u>	<u>42,447</u>	<u>687,161</u>	<u>227,335</u>	<u>-66.9%</u>
EXPENDITURES					
Operating Expenses	0	0	0	90,850	- %
Capital Outlay	31,724	1,750	589,887	136,485	-76.9%
Operating Expenditures	<u>31,724</u>	<u>1,750</u>	<u>589,887</u>	<u>227,335</u>	-61.5%
Total Expenditures	<u>31,724</u>	<u>1,750</u>	<u>687,161</u>	<u>227,335</u>	<u>-66.9%</u>

SUMMARY BY CATEGORY
315-GEN CAP OUTLAY FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	3,937,138	19,440,909	7,207,857	-62.9%
Miscellaneous Revenues	0	86,652	86,385	32,233	-62.7%
Less 5% Statutory Reduction	0	0	-4,320	-1,612	-62.7%
Operating Revenues	<u>0</u>	<u>4,023,790</u>	<u>19,522,974</u>	<u>7,238,478</u>	<u>-62.9%</u>
Fund Balance	0	0	10,333,733	8,601,652	-16.8%
Non Operating Revenues	<u>0</u>	<u>11,424,771</u>	<u>10,333,733</u>	<u>8,601,652</u>	<u>-16.8%</u>
Total Revenues	<u><u>0</u></u>	<u><u>15,448,561</u></u>	<u><u>29,856,707</u></u>	<u><u>15,840,130</u></u>	<u><u>-46.9%</u></u>
EXPENDITURES					
Operating Expenses	0	78,106	113,099	30,000	-73.5%
Capital Outlay	0	4,605,658	24,325,876	12,702,330	-47.8%
Operating Expenditures	<u>0</u>	<u>4,683,764</u>	<u>24,438,975</u>	<u>12,732,330</u>	<u>-47.9%</u>
Reserves - Capital	0	0	179,932	4,277	-97.6%
Reserves - Restricted	0	0	5,233,523	3,103,523	-40.7%
Non-Operating Expenditures	<u>0</u>	<u>7,328</u>	<u>5,417,732</u>	<u>3,107,800</u>	<u>-42.6%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>4,691,092</u></u>	<u><u>29,856,707</u></u>	<u><u>15,840,130</u></u>	<u><u>-46.9%</u></u>

SUMMARY BY CATEGORY
326-TRANS IMP FEE CAPITAL FUND COSTS

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	38,017,372	21,321,514	-43.9%
<i>Non Operating Revenues</i>	0	101,937,000	38,017,372	21,321,514	-43.9%
Total Revenues	0	102,552,928	38,017,372	21,321,514	-43.9%
EXPENDITURES					
Capital Outlay	0	49,969,581	38,017,372	20,705,586	-45.5%
<i>Operating Expenditures</i>	0	49,969,581	38,017,372	20,705,586	-45.5%
Reserves - Capital	0	0	0	615,928	- %
<i>Non-Operating Expenditures</i>	0	17,782,318	0	615,928	- %
Total Expenditures	0	67,751,899	38,017,372	21,321,514	-43.9%

SUMMARY BY CATEGORY
327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	20,430,579	16,686,246	-18.3%
<i>Non Operating Revenues</i>	0	21,500,000	20,430,579	16,686,246	-18.3%
Total Revenues	0	21,700,033	20,430,579	16,686,246	-18.3%
EXPENDITURES					
Capital Outlay	0	220,711	20,430,579	16,686,246	-18.3%
<i>Operating Expenditures</i>	0	220,711	20,430,579	16,686,246	-18.3%
Total Expenditures	0	220,711	20,430,579	16,686,246	-18.3%

SUMMARY BY CATEGORY - ENTERPRISE FUNDS

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,570,368	13,088,308	13,514,274	13,900,547	2.9%
Charges For Services	13,492,044	14,313,238	14,396,921	14,507,721	0.8%
Miscellaneous Revenues	497,252	578,126	350,359	165,495	-52.8%
Less 5% Statutory Reduction	0	0	-1,413,078	-1,428,689	1.1%
Operating Revenues	<u>27,559,664</u>	<u>27,979,672</u>	<u>26,848,476</u>	<u>27,145,074</u>	<u>1.1%</u>
Other Sources	4,523	302,556	0	0	-%
Transfers In	1,500,754	1,477,666	1,375,000	1,375,000	-%
Fund Balance	0	0	26,380,742	35,250,573	33.6%
Non Operating Revenues	<u>1,505,277</u>	<u>1,780,222</u>	<u>27,755,742</u>	<u>36,625,573</u>	<u>32.0%</u>
Total Revenues	<u><u>29,064,941</u></u>	<u><u>29,759,894</u></u>	<u><u>54,604,218</u></u>	<u><u>63,770,647</u></u>	<u><u>16.8%</u></u>
EXPENDITURES					
Personal Services	1,473,060	1,330,710	1,412,551	1,265,305	-10.4%
Operating Expenses	18,410,316	16,010,644	15,405,567	15,568,137	1.1%
Capital Outlay	0	0	2,574,450	2,399,500	-6.8%
Operating Expenditures	<u>19,883,376</u>	<u>17,341,354</u>	<u>19,392,568</u>	<u>19,232,942</u>	<u>-0.8%</u>
Debt Service	4,647,966	4,537,971	8,092,425	8,448,575	4.4%
Other Non Operating Expenses	29,717	1,639,673	57,833	453,788	684.7%
Transfers Out	389,651	368,832	393,870	12,222,423	3,003.2%
Reserves - Capital	0	0	16,700,866	11,961,052	-28.4%
Reserves - Operating	0	0	5,703,406	4,510,242	-20.9%
Reserves - Debt	0	0	4,263,250	4,341,625	1.8%
Reserves - Restricted	0	0	0	2,600,000	-%
Non-Operating Expenditures	<u>5,067,334</u>	<u>6,546,476</u>	<u>35,211,650</u>	<u>44,537,705</u>	<u>26.5%</u>
Total Expenditures	<u><u>24,950,710</u></u>	<u><u>23,887,830</u></u>	<u><u>54,604,218</u></u>	<u><u>63,770,647</u></u>	<u><u>16.8%</u></u>

SUMMARY BY CATEGORY
401-SOLID WASTE FUND

	<u>Actual</u> <u>FY 2009</u>	<u>Actual</u> <u>FY 2010</u>	<u>Adopted</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,570,368	13,088,308	13,514,274	13,900,547	2.9%
Charges For Services	3,032,716	3,614,369	3,096,921	3,292,721	6.3%
Miscellaneous Revenues	455,798	542,082	299,359	150,495	-49.7%
Less 5% Statutory Reduction	0	0	-845,528	-867,189	2.6%
Operating Revenues	<u>17,058,882</u>	<u>17,244,759</u>	<u>16,065,026</u>	<u>16,476,574</u>	2.6%
Fund Balance	0	0	18,409,376	26,584,771	44.4%
Non Operating Revenues	<u>130,277</u>	<u>404,099</u>	<u>18,409,376</u>	<u>26,584,771</u>	44.4%
Total Revenues	<u><u>17,189,159</u></u>	<u><u>17,648,858</u></u>	<u><u>34,474,402</u></u>	<u><u>43,061,345</u></u>	<u><u>24.9%</u></u>
EXPENDITURES					
Personal Services	1,369,018	1,260,385	1,326,475	1,200,994	-9.5%
Operating Expenses	13,914,863	11,698,302	12,470,196	12,930,418	3.7%
Capital Outlay	0	0	163,100	29,500	-81.9%
Operating Expenditures	<u>15,283,881</u>	<u>12,958,687</u>	<u>13,959,771</u>	<u>14,160,912</u>	1.4%
Transfers Out	344,101	279,933	310,985	12,178,111	3,816.0%
Reserves - Capital	0	0	15,890,433	10,016,109	-37.0%
Reserves - Operating	0	0	4,313,213	4,106,213	-4.8%
Reserves - Restricted	0	0	0	2,600,000	-
Non-Operating Expenditures	<u>344,101</u>	<u>279,933</u>	<u>20,514,631</u>	<u>28,900,433</u>	40.9%
Total Expenditures	<u><u>15,627,982</u></u>	<u><u>13,238,620</u></u>	<u><u>34,474,402</u></u>	<u><u>43,061,345</u></u>	<u><u>24.9%</u></u>

**SUMMARY BY CATEGORY
407-OSCEOLA PARKWAY**

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	10,459,328	10,698,869	11,300,000	11,215,000	-0.8%
Miscellaneous Revenues	41,454	36,044	51,000	15,000	-70.6%
Less 5% Statutory Reduction	0	0	-567,550	-561,500	-1.1%
Operating Revenues	<u>10,500,782</u>	<u>10,734,913</u>	<u>10,783,450</u>	<u>10,668,500</u>	-1.1%
Transfers In	1,375,000	1,376,123	1,375,000	1,375,000	-
Fund Balance	0	0	7,971,366	8,665,802	8.7%
Non Operating Revenues	<u>1,375,000</u>	<u>1,376,123</u>	<u>9,346,366</u>	<u>10,040,802</u>	7.4%
Total Revenues	<u><u>11,875,782</u></u>	<u><u>12,111,036</u></u>	<u><u>20,129,816</u></u>	<u><u>20,709,302</u></u>	<u>2.9%</u>
EXPENDITURES					
Personal Services	104,042	70,325	86,076	64,311	-25.3%
Operating Expenses	4,495,453	4,312,342	2,935,371	2,637,719	-10.1%
Capital Outlay	0	0	2,411,350	2,370,000	-1.7%
Operating Expenditures	<u>4,599,495</u>	<u>4,382,667</u>	<u>5,432,797</u>	<u>5,072,030</u>	-6.6%
Debt Service	4,647,966	4,537,971	8,092,425	8,448,575	4.4%
Other Non Operating Expenses	29,717	1,639,673	57,833	453,788	684.7%
Transfers Out	45,550	88,899	82,885	44,312	-46.5%
Reserves - Capital	0	0	810,433	1,944,943	140.0%
Reserves - Operating	0	0	1,390,193	404,029	-70.9%
Reserves - Debt	0	0	4,263,250	4,341,625	1.8%
Non-Operating Expenditures	<u>4,723,233</u>	<u>6,266,543</u>	<u>14,697,019</u>	<u>15,637,272</u>	6.4%
Total Expenditures	<u><u>9,322,728</u></u>	<u><u>10,649,210</u></u>	<u><u>20,129,816</u></u>	<u><u>20,709,302</u></u>	<u>2.9%</u>

SUMMARY BY CATEGORY - INTERNAL SERVICE

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	34,951,798	36,725,352	28,948,144	26,937,234	-6.9%
Miscellaneous Revenues	1,038,165	650,281	1,080,842	65,200	-94.0%
Less 5% Statutory Reduction	0	0	-54,042	-3,260	-94.0%
Operating Revenues	<u>35,989,963</u>	<u>37,375,633</u>	<u>29,974,944</u>	<u>26,999,174</u>	<u>-9.9%</u>
Other Sources	65,457	114,839	0	53,298	- %
Transfers In	0	2,605,684	0	212,885	- %
Fund Balance	0	0	16,459,826	17,364,206	5.5%
Non Operating Revenues	<u>65,457</u>	<u>2,720,523</u>	<u>16,459,826</u>	<u>17,630,389</u>	<u>7.1%</u>
Total Revenues	<u><u>36,055,420</u></u>	<u><u>40,096,156</u></u>	<u><u>46,434,770</u></u>	<u><u>44,629,563</u></u>	<u><u>-3.9%</u></u>
EXPENDITURES					
Personal Services	1,675,977	1,132,367	1,094,074	1,108,894	1.4%
Operating Expenses	33,620,234	32,398,561	27,878,620	28,217,551	1.2%
Capital Outlay	55,994	0	0	0	- %
Operating Expenditures	<u>35,352,205</u>	<u>33,530,928</u>	<u>28,972,694</u>	<u>29,326,445</u>	<u>1.2%</u>
Other Non Operating Expenses	6,757	1,352	0	0	- %
Transfers Out	144,103	2,827,203	746,392	393,317	-47.3%
Reserves - Operating	0	0	723,361	317,351	-56.1%
Reserves - Claims	0	0	15,992,323	14,592,450	-8.8%
Non-Operating Expenditures	<u>150,860</u>	<u>2,828,555</u>	<u>17,462,076</u>	<u>15,303,118</u>	<u>-12.4%</u>
Total Expenditures	<u><u>35,503,065</u></u>	<u><u>36,359,483</u></u>	<u><u>46,434,770</u></u>	<u><u>44,629,563</u></u>	<u><u>-3.9%</u></u>

SUMMARY BY CATEGORY
501-WORKERS COMP INTERNAL SERVICE FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,958,697	2,107,283	2,516,113	2,510,534	-0.2%
Miscellaneous Revenues	338,988	354,622	323,544	21,800	-93.3%
Less 5% Statutory Reduction	0	0	-16,177	-1,090	-93.3%
Operating Revenues	<u>2,297,685</u>	<u>2,461,905</u>	<u>2,823,480</u>	<u>2,531,244</u>	-10.4%
Fund Balance	0	0	4,743,768	6,082,918	28.2%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>4,743,768</u>	<u>6,082,918</u>	28.2%
Total Revenues	<u><u>2,297,685</u></u>	<u><u>2,461,905</u></u>	<u><u>7,567,248</u></u>	<u><u>8,614,162</u></u>	<u><u>13.8%</u></u>
EXPENDITURES					
Personal Services	151,617	129,284	64,635	98,505	52.4%
Operating Expenses	2,401,628	828,898	2,390,193	2,354,130	-1.5%
Operating Expenditures	<u>2,594,745</u>	<u>958,182</u>	<u>2,454,828</u>	<u>2,452,635</u>	-0.1%
Transfers Out	32,170	1,916,051	233,559	42,764	-81.7%
Reserves - Operating	0	0	44,113	36,948	-16.2%
Reserves - Claims	0	0	4,834,748	6,081,815	25.8%
Non-Operating Expenditures	<u>32,170</u>	<u>1,916,051</u>	<u>5,112,420</u>	<u>6,161,527</u>	20.5%
Total Expenditures	<u><u>2,626,915</u></u>	<u><u>2,874,233</u></u>	<u><u>7,567,248</u></u>	<u><u>8,614,162</u></u>	<u><u>13.8%</u></u>

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

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	5,821,215	6,298,729	3,520,892	3,101,865	-11.9%
Miscellaneous Revenues	96,858	91,156	200,000	27,700	-86.2%
Less 5% Statutory Reduction	0	0	-10,000	-1,385	-86.2%
Operating Revenues	<u>5,918,073</u>	<u>6,389,885</u>	<u>3,710,892</u>	<u>3,128,180</u>	-15.7%
Fund Balance	0	0	7,780,519	3,119,400	-59.9%
Non Operating Revenues	<u>65,457</u>	<u>114,937</u>	<u>7,780,519</u>	<u>3,119,400</u>	-59.9%
Total Revenues	<u><u>5,983,530</u></u>	<u><u>6,504,822</u></u>	<u><u>11,491,411</u></u>	<u><u>6,247,580</u></u>	<u><u>-45.6%</u></u>
EXPENDITURES					
Personal Services	63,734	61,459	65,238	99,084	51.9%
Operating Expenses	4,533,561	4,095,766	4,782,409	3,935,409	-17.7%
Operating Expenditures	<u>4,597,295</u>	<u>4,157,225</u>	<u>4,847,647</u>	<u>4,034,493</u>	-16.8%
Transfers Out	25,688	264,025	107,545	17,408	-83.8%
Reserves - Operating	0	0	455,608	31,850	-93.0%
Reserves - Claims	0	0	6,080,611	2,163,829	-64.4%
Non-Operating Expenditures	<u>25,688</u>	<u>264,025</u>	<u>6,643,764</u>	<u>2,213,087</u>	-66.7%
Total Expenditures	<u><u>4,622,983</u></u>	<u><u>4,421,250</u></u>	<u><u>11,491,411</u></u>	<u><u>6,247,580</u></u>	<u><u>-45.6%</u></u>

SUMMARY BY CATEGORY
503-DENTAL INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,449,681	1,425,814	850,546	808,182	-5.0%
Miscellaneous Revenues	9,199	7,909	6,019	2,000	-66.8%
Less 5% Statutory Reduction	0	0	-301	-100	-66.8%
Operating Revenues	<u>1,458,880</u>	<u>1,433,723</u>	<u>856,264</u>	<u>810,082</u>	-5.4%
Fund Balance	0	0	148,971	684,776	359.7%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>148,971</u>	<u>684,776</u>	359.7%
Total Revenues	<u><u>1,458,880</u></u>	<u><u>1,433,723</u></u>	<u><u>1,005,235</u></u>	<u><u>1,494,858</u></u>	<u><u>48.7%</u></u>
EXPENDITURES					
Personal Services	0	0	49,524	59,052	19.2%
Operating Expenses	1,167,610	1,237,462	645,046	1,007,661	56.2%
Operating Expenditures	<u>1,167,610</u>	<u>1,237,462</u>	<u>694,570</u>	<u>1,066,713</u>	53.6%
Transfers Out	11,171	52,010	40,271	47,779	18.6%
Reserves - Operating	0	0	9,131	10,518	15.2%
Reserves - Claims	0	0	261,263	369,848	41.6%
Non-Operating Expenditures	<u>11,171</u>	<u>52,010</u>	<u>310,665</u>	<u>428,145</u>	37.8%
Total Expenditures	<u><u>1,178,781</u></u>	<u><u>1,289,472</u></u>	<u><u>1,005,235</u></u>	<u><u>1,494,858</u></u>	<u><u>48.7%</u></u>

SUMMARY BY CATEGORY
504-HEALTH INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	20,020,986	21,856,659	17,890,976	16,389,202	-8.4%
Miscellaneous Revenues	497,326	226,613	546,399	12,500	-97.7%
Less 5% Statutory Reduction	0	0	-27,320	-625	-97.7%
Operating Revenues	<u>20,518,312</u>	<u>22,083,272</u>	<u>18,410,055</u>	<u>16,401,077</u>	-10.9%
Other Sources	0	0	0	53,298	-
Transfers In	0	2,070,006	0	212,885	-
Fund Balance	0	0	3,282,574	6,821,737	107.8%
Non Operating Revenues	<u>0</u>	<u>2,070,006</u>	<u>3,282,574</u>	<u>7,087,920</u>	115.9%
Total Revenues	<u><u>20,518,312</u></u>	<u><u>24,153,278</u></u>	<u><u>21,692,629</u></u>	<u><u>23,488,997</u></u>	<u><u>8.3%</u></u>
EXPENDITURES					
Personal Services	61,858	56,108	50,079	59,580	19.0%
Operating Expenses	21,161,778	22,336,182	17,355,238	17,636,437	1.6%
Operating Expenditures	<u>21,223,636</u>	<u>22,392,290</u>	<u>17,405,317</u>	<u>17,696,017</u>	1.7%
Transfers Out	61,255	395,208	312,640	233,938	-25.2%
Reserves - Operating	0	0	50,747	46,739	-7.9%
Reserves - Claims	0	0	3,923,925	5,512,303	40.5%
Non-Operating Expenditures	<u>61,255</u>	<u>395,208</u>	<u>4,287,312</u>	<u>5,792,980</u>	35.1%
Total Expenditures	<u><u>21,284,891</u></u>	<u><u>22,787,498</u></u>	<u><u>21,692,629</u></u>	<u><u>23,488,997</u></u>	<u><u>8.3%</u></u>

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

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	2,033,417	1,678,259	922,846	632,762	-31.4%
Miscellaneous Revenues	10,932	4,977	4,880	1,200	-75.4%
Less 5% Statutory Reduction	0	0	-244	-60	-75.4%
Operating Revenues	<u>2,044,349</u>	<u>1,683,236</u>	<u>927,482</u>	<u>633,902</u>	<u>-31.7%</u>
Fund Balance	0	0	503,994	426,473	-15.4%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>503,994</u>	<u>426,473</u>	<u>-15.4%</u>
Total Revenues	<u><u>2,044,349</u></u>	<u><u>1,683,236</u></u>	<u><u>1,431,476</u></u>	<u><u>1,060,375</u></u>	<u><u>-25.9%</u></u>
EXPENDITURES					
Personal Services	0	0	49,524	59,052	19.2%
Operating Expenses	<u>2,023,012</u>	<u>1,685,843</u>	<u>427,458</u>	<u>474,377</u>	<u>11.0%</u>
Operating Expenditures	<u>2,023,012</u>	<u>1,685,843</u>	<u>476,982</u>	<u>533,429</u>	<u>11.8%</u>
Transfers Out	13,819	69,374	52,377	50,672	-3.3%
Reserves - Operating	0	0	10,341	11,619	12.4%
Reserves - Claims	0	0	891,776	464,655	-47.9%
Non-Operating Expenditures	<u>13,819</u>	<u>69,374</u>	<u>954,494</u>	<u>526,946</u>	<u>-44.8%</u>
Total Expenditures	<u><u>2,036,831</u></u>	<u><u>1,755,217</u></u>	<u><u>1,431,476</u></u>	<u><u>1,060,375</u></u>	<u><u>-25.9%</u></u>

SUMMARY BY CATEGORY
510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Adopted FY 2011</u>	<u>Adopted FY 2012</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	3,667,802	3,358,608	3,246,771	3,494,689	7.6%
<i>Operating Revenues</i>	3,752,664	3,323,612	3,246,771	3,494,689	7.6%
Fund Balance	0	0	0	228,902	- %
<i>Non Operating Revenues</i>	0	535,580	0	228,902	- %
Total Revenues	<u>3,752,664</u>	<u>3,859,192</u>	<u>3,246,771</u>	<u>3,723,591</u>	<u>14.7%</u>
EXPENDITURES					
Personal Services	1,398,768	885,516	815,074	733,621	-10.0%
Operating Expenses	2,332,645	2,214,410	2,278,276	2,809,537	23.3%
<i>Operating Expenditures</i>	3,745,907	3,099,926	3,093,350	3,543,158	14.5%
Transfers Out	0	130,535	0	756	- %
Reserves - Operating	0	0	153,421	179,677	17.1%
<i>Non-Operating Expenditures</i>	6,757	131,887	153,421	180,433	17.6%
Total Expenditures	<u>3,752,664</u>	<u>3,231,813</u>	<u>3,246,771</u>	<u>3,723,591</u>	<u>14.7%</u>

General Fund Table of Contents

Title	Page
General Fund Description.....	1
General Fund Summary	2
General Fund Revenue Sources	4
Commission Auditor	9
Community Development	10
Constitutional Officers.....	16
Clerk of Courts	18
Property Appraiser	19
Sheriff.....	20
Supervisor of Elections.....	22
Tax Collector	23
Corrections	24
County Attorney	32
County Administration	
Board of County Commissioners & County Manager	33
Clerk of the Board	7
Community Outreach & Public Information	64
Economic Development	38
Human Resources	40
Office of the Comptroller	45
Office of Management & Budget	48

Title	Page
Court Administration.....	36
Human Services.....	4'
Tourism Development.....	54
Public Safety / Emergency Services	56
Public Works.....	60

GENERAL FUND

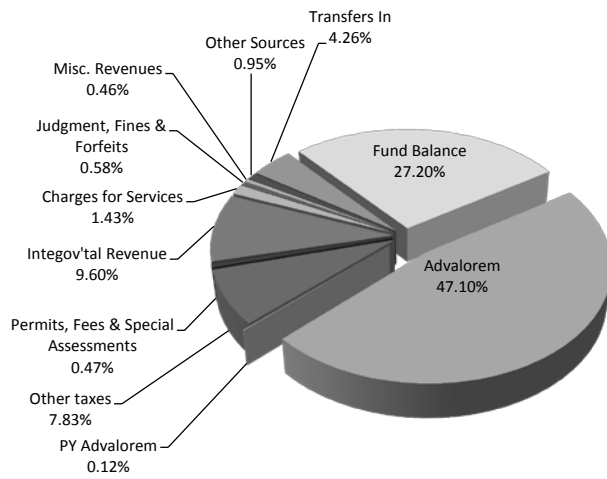
The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

FUND 001 - GENERAL FUND

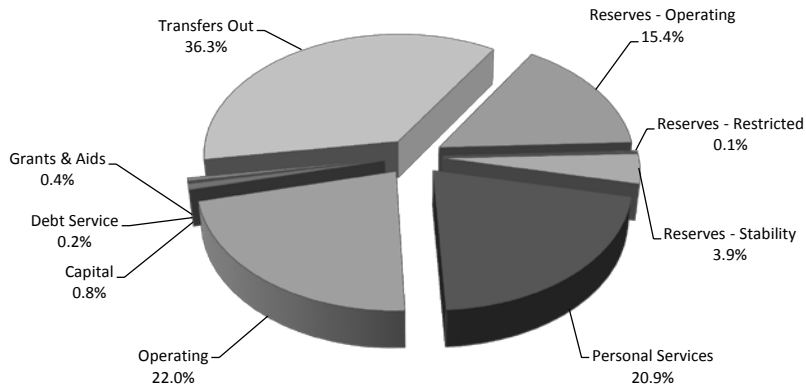
GENERAL GOVERNMENT
Programs & Services:

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

REVENUES



EXPENDITURES



FUND 001- GENERAL FUND

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions that are primarily funded with taxes and governmental fees. In FY12, the budget increased by \$7,667,108 over FY11 Adopted. This increase is primarily due to funding to support Osceola Parkway Phase II capital project as well as to provide operational funding to the Library District Fund (Fund 107) in lieu of a millage increase. However, Personal Services in the General Fund decreased by \$4.9m due to reductions to retirement rates set by the State and changes to the County's health and dental insurances, as well as a reduction of 48.8 FTEs due to some reorganization for efficiency purposes. Operating Expenses reflects an increase of \$1.2m primarily due to the contract associated with outsourcing Courthouse Security, funding BOCC priorities and the Cluster Study. Capital Outlay decreased by \$2.7m over FY11 Adopted as the jail enhancement project is near completion with decreased funding required for FY12.

PERTINENT FUND INFORMATION

This Fund is the largest fund in the County and supports the operations of the following:

- Constitutional Officers
- Corrections Operations
- Community Development
- Comptroller
- Court Administration
- Economic Development
- Human Services
- Human Resources
- Information Technology
- Office of Management and Budget
- Procurement, to name a few

FUND 001- GENERAL FUND
REVENUE SOURCES

The General Fund is the largest operating fund in the budget. This Fund makes up roughly one fourth of the County's budget. It is supported by County-wide property taxes, locally authorized charges and fees, Court revenues, State and locally shared revenues, among others. The General Fund covers the cost of three major areas: 1) the Board of County Commissioners, including departments that fall under the Board's authority; 2) the Constitutional and Judicial segments which includes, the elected constitutional officers and court functions; and 3) the others such as reserves, transfers, and state and non-profit agency funding. Below is a description of each revenue source by category:

CURRENT AD VALOREM TAXES

Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. *Florida Statutes (Chapter 192-197 and 200)* permit Counties to levy a property tax, to a maximum of ten mills (1 mill = \$1.00 of tax per \$1,000 of taxable value). Included in the County's levy is also a tax increment for two Community Redevelopment Areas (CRA) located within the cities; a portion of the taxes collected for these areas are transferred to the respective CRA. Otherwise, this funding is for the use of the General Fund. As property values declined by 7.9% over prior year the corresponding revenue also declined by 7.9% or \$9,550,493 in FY12, even though there were no changes to the millage rate over FY11 Adopted.

PY DELINQUENT AD VALOREM TAXES

Real estate taxes become delinquent each year on April 1st. In addition, it may take years before these taxes are paid. The FY12 budget represents an increase of \$265, 585 based on trends. This is a conservative estimate as these taxes are unpredictable.

OTHER TAXES

Osceola County receives funding from utility taxes (electric, metered natural gas, liquefied petroleum and manufactured gas) as well as communication service and local business taxes. These taxes are estimated to increase by \$2,501,624 over FY11 Adopted primarily due to projected revenues associated with utility (electric) taxes.

PERMITS, FEES & SPECIAL ASSESSMENTS

These funds include charges for fees and permits, such as lot mowing and fees associated with Planning and Zoning and Development Review, and are collected by the Community Development Department. These fees are projected to increase by \$326,828 over FY11 Adopted.

INTERGOVERNMENTAL REVENUE

These funds include revenues granted to local units from the federal government. The FY12 budget includes funding for public safety (Victims of Crime Act, JAG, Homeland Security, etc.), economic development (Hydrilla and Energy Efficiency Block Grant), as well as State Shared Revenues and Local Government Half-Cent Sales Tax. These revenues are projected to increase by \$3,501,893 over FY11 Adopted, with the most significant increase directly related to the Local Government Half-Cent Sales Tax (\$1.2m), in conjunction with the State of Florida's estimates.

FUND 001- GENERAL FUND
REVENUE SOURCES

CHARGES FOR SERVICES

Reflects all revenues derived from charges for current services. This revenue source includes all revenues related to services performed whether received from private individuals or other governmental units. Included are Charges for Services provided to inmates in the Jail for room and board, taxi cab registration, animal control fees and mediation foreclosure fees, to name a few. The FY12 Adopted Budget reflects a reduction of \$1,626,107 over the FY11 Adopted Budget primarily due to a change in the classification of Court charges from a service to a fine. This is in accordance with a change in the State of Florida's Uniform Accounting System Manual.

JUDGMENT, FINES & FORFEITS

Funding includes revenue received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. The FY12 budget is projected to increase by \$1,071,010 over the FY11 Adopted due to a change in the classification of Court charges previously noted under Charges for Services.

MISCELLANEOUS REVENUE

Revenues in this category are reflective of interest, rents and royalties, contributions/donations from a private source, as well as revenue refunds from prior year expenses. The FY12 projected revenue is a reduction of \$154,959 over the FY11 Adopted Budget. This revenue is projected conservatively as this funding source is unpredictable.

OTHER SOURCES

Funding sources include projected revenues from our Constitutional Officers. Per *Florida Statute 218.36*, each County Officer shall pay into the County General Fund all money in excess of the sum to which they are entitled under the provisions of Chapter 145. The County receives excess fees from the Sheriff, Clerk of the Circuit Court, Supervisor of Elections, Tax Collector, and Property Appraiser within 31 days of the close of their fiscal year. The FY12 Adopted Budget includes conservative estimated revenues only from the Sheriff and Tax Collector as these revenues are difficult to predict a year in advance.

TRANSFERS IN

These revenues are funds within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. The revenue reflected for FY12 includes transfers from all funds associated with the cost allocation plan to which a transfer to the General Fund is needed. The FY12 budget reflects a reduction of \$1,498,832 over FY11 Adopted due to a decrease in year-end expenditures for FY10 (which the cost allocation is based on).

FUND BALANCE

These funds represent and estimation of prior year fund balance. The FY12 budget reflects an increase of \$12,519,025. This increase is primarily due to the Reserves for Stability established in FY11 to support future expenditures as a result of the economic downturn.

FUND 001-GENERAL FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	129,834,293	131,446,586	121,575,882	112,025,389	-9,550,493
PY Delinquent Ad Valorem Tax	384,893	449,989	30,000	295,585	265,585
Other Taxes	16,126,600	17,346,196	16,131,095	18,632,719	2,501,624
Permits, Fees & Special Assessments	0	1,006,925	786,275	1,113,103	326,828
Intergovernmental Revenue	20,308,479	21,578,351	19,339,027	22,840,920	3,501,893
Charges For Services	4,319,375	4,539,219	5,024,773	3,398,666	-1,626,107
Judgment, Fines & Forfeits	20,210	266,559	278,219	1,349,229	1,071,010
Miscellaneous Revenues	3,067,284	2,459,391	1,248,830	1,093,871	-154,959
Less 5% Statutory Reduction	0	0	-8,177,392	-7,903,346	274,046
Other Sources	9,116,681	5,774,604	2,222,450	2,259,938	37,488
Transfers In	8,945,328	17,790,831	11,617,934	10,119,102	-1,498,832
Fund Balance	0	0	52,175,589	64,694,614	12,519,025
Total Revenues:	\$192,123,143	\$202,658,651	\$222,252,682	\$229,919,790	\$7,667,108
<u>Expenditures</u>					
Personal Services	46,453,765	53,894,983	52,930,593	48,033,667	-4,896,926
Operating Expenses	41,081,722	40,107,200	49,374,004	50,578,792	1,204,788
Capital Outlay	1,011,869	1,676,905	4,460,434	1,774,787	-2,685,647
Debt Service	517,758	502,675	499,409	499,409	0
Grants and Aids	3,565,505	1,906,699	886,418	948,591	62,173
Other Non Operating Expenses	158	568	1,000	1,000	0
Transfers Out	101,166,262	92,223,891	71,581,147	83,436,757	11,855,610
Reserves - Operating	0	0	33,265,954	35,428,105	2,162,151
Reserves - Restricted	0	0	250,583	215,542	-35,041
Reserves - Stability	0	0	9,003,140	9,003,140	0
Total Expenditures:	\$193,797,039	\$190,312,921	\$222,252,682	\$229,919,790	\$7,667,108

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	652.00	800.96	788.93	739.61	-49.32
Part Time:	3.40	3.30	7.08	7.58	0.50
Total Personnel:	655.40	804.26	796.01	747.19	-48.82

**FUND 001 – GENERAL FUND
CLERK OF THE BOARD**

TRENDS & ISSUES

The Clerk of the Board consists of two cost centers: Recording Secretary and Value Adjustment Board. Both cost centers generate a small amount of revenue to support operations. Overall, the FY12 Budget is decreasing 7.2% from the FY11 Adopted Budget. The Recording Secretary cost center supports 6 FTEs, which is the same as FY11. Personal Services, however, are decreasing 6.6% due to lower retirement contributions. Operating Expenses are decreasing 11.4% due to updated insurance allocations and reduced memberships. All operating costs associated with the Value Adjustment Board are mandated.

PERTINENT DEPARTMENT INFORMATION

The Clerk of the Board is responsible for:

- Preparing the agenda and providing accurate minutes for all BOCC meetings
- Indexing, managing and maintaining all original binding documents, agreements and contracts of the Board
- Maintaining the County-wide record retention program
- Serving as Clerk to the Value Adjustment Board

The Value Adjustment Board is responsible for:

- Hearing testimony relating to valuation on real and tangible property
- The Special Magistrate who hears issues of exemptions and classifications

**FUND 001 – GENERAL FUND
CLERK OF THE BOARD**

Clerk to the Board Department (1281, 1282) – Budget detail is on pages 76-77

MISSION STATEMENT

The Clerk of 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.

FY12 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 follow:

Goal 1 - Attend meetings and take minutes

Objectives:

1. Ensure that information from the meetings is accurate.
2. Provide information regarding the meetings in a timely manner.

Goal 2 - Research Requests

Objectives:

1. Respond to all research requests in a timely manner.
2. Provide accurate information.

Goal 3 - Contracts and Agreements

Objectives:

1. Correctly index, manage, and maintain all original binding documents, agreements, and contracts of the Board.
2. Notify County Departments of the expiration of contracts.

Goal 4 - Records Management Liaison Officer for County Commission

Objectives:

1. Maintain the ongoing record retention program.
2. Assist other departments with the timely processing of records according to Florida Department of State Regulations.

**FUND 001 – GENERAL FUND
COMMISSION AUDITOR**

TRENDS & ISSUES

The Commission Auditor department consists of the Commission Auditor (1811), TDC Audit (1812) and TDT Enforcement and Compliance (1813). The Commission Auditor provides 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.

Personal Services reduced by 0.5% due to the elimination of the 80 hour furlough and reductions in retirement rates set by the State. Personal Services provides funding for the support of 9FTEs. Operating Expenses decreased 42% from the FY11 Adopted due to decreases in Property & Liability insurances. Overall, the Commission Auditor's FY12 budget was reduced by 3.4% from FY11 Adopted.

PERTINENT DEPARTMENT INFORMATION

This department provides the following services:

- Internal and External Audits
- Safeguard Public Resources
- Ensure Compliance with County Ordinances
- Enforcement of Tourist Development Taxes (TDT)

Commission Auditor Department (1811, 1812, 1813) - Budget details are on pages - 102-104

FY12 GOALS & OBJECTIVES

Goal 1 - To determine that County resources are being applied efficiently, economically and effectively to achieve the purposes for which the scarce resources were allocated.

Objectives:

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 receive 90% positive satisfaction from our customers.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

TRENDS & ISSUES

Community Development in the General Fund consists of the following cost centers: Soil & Water Conservation (1413), Cooperative Extension Services, Passive Parks (1416), Lakes Management (1417), Mosquito Control (1418), Impact Fee Coordination (1427), Strategic Initiatives (1428), Community Development Administration (1450), Development Review (1453), and Planning and Zoning (1454). Included with the above mentioned cost centers are the following projects: G3185201001 Mosquito Chemical Grant, X146001001 Transportation Impact Fee Administration, X146101001 Fire Impact Fee Administration, X146201001 Parks Impact Fee Administration, X146401001 School Impact Fee Administration, and X437001001 Lynx.

Overall, Community Development in the General Fund has decreased its budget by 4.25% from FY11 to FY12 with a combination of FTE reductions and budget cuts within all cost centers.

Total FTEs allocated to Community Development in the General Fund for FY12 are 88.8, down 9.55 FTEs from FY11. This was accomplished by cross training of employees that allowed for the elimination of several vacant positions and the recent reorganizational plan that was implemented to improve efficiency by refocusing resources on newly defined program areas.

New to FY12 is the Passive Parks cost center. This office is responsible for costs in planning, monitoring and managing 7,696 acres of passive parks and conservation area within the County. During FY11, Extension Services was moved into Community Development and manages the activities of Soil & Water Conservation, Passive Parks, Lakes Management, Mosquito Control and the Environmental Lands Program. Prior to FY10 the Strategic Initiatives, Impact Fee Coordination, Community Development Administration, Development Review and Planning & Zoning cost centers were housed in Fund 144. This accounts for the lack of history in the department's revenues and expenditures in FY09.

PERTINENT DEPARTMENT INFORMATION

This department supports the operations of the following:

- Soil & Water Conservation
 - Support to the Osceola Soil and Water Conservation District Board
 - USDA's Natural Resources Conservation Service
- Extension Services
 - Manages the Hydrilla & Hygrophila Grant Program
 - Farm City Days
 - Wellness Education Classes

FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT

- Extension Services (cont.)
 - Educational Programs in:
 - Agriculture
 - Horticulture and Natural Resources
 - Nutrition
 - Financial Management
 - Housing
 - Food Safety
 - Youth Development & Leadership
- Lakes Management
 - Maintain Lakes' Navigational Signage
 - Lake Clean-ups
- Passive Parks
 - Maintenance of Parks
 - Parks Design & Construction
- Mosquito Control
 - Aerial & Ground Adulticiding
 - Aerial & Ground Larviciding
 - Trapping & Identification
 - Public Education
- Impact Fee Coordination
 - School Impact Fees
 - Parks Impact Fees
 - Fire Impact Fees
 - Transportation Impact Fees
- Strategic Initiatives
 - County's Strategic Plan
 - Immediate Response Information System
 - NE District Economic Initiatives
 - Mass Transit Studies
- Community Development Administration
 - Customer Service
 - Administrative Support and Training
- Development Review
 - Land Development Code
 - Environmental Services
 - Engineering
 - Engineering Inspections

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

COMMUNITY DEVELOPMENT – Budget details are on pages - 79-88

GOALS & OBJECTIVES

The mission of the Community Development 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.

GOAL: Grow and Diversify the County’s Economy

OBJECTIVE: Increase number of small businesses starting and growing in the County; expand commercial businesses realigning the commercial-residential tax base.

Action: Economic Development Structure and Strategy: Identification of Industry Clusters and Priorities.

- Steps:**
- 1) Industry Cluster Study Consultant selection/contract
 - 2) Report Completion
 - 3) Board direction/policy decisions and priorities

Action: Redevelopment of Highway 192 Corridor

- Steps:**
- 1) Decision on East US 192 CRA Formation
 - 2) Creation of CRA Agency and Trust Fund
 - 3) Adoption of CRA Redevelopment Master Plan
 - 4) Initiate Plan Implementation

GOAL: Cost Effective and High Performing County Government

OBJECTIVE: Streamline County organization structure and processes to reduce the cost of government.

Action: Collaborate with governmental partners to provide efficient services.

- Steps:**
- 1) Joint Planning Area Agreements with Kissimmee and St. Cloud for annexation and services.
 - 2) School Siting and Prototype Review with Cities and School Board
 - 3) Service substations at Constitutional Offices and City of St. Cloud

Action: Complete conversion of historic development data to electronic format for storage and retrieval.

- Steps:**
- 1) Complete file conversion for microfiche and paper files to electronic format.
 - 2) Provide public access to electronic files via website.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

GOAL: **Upgrade County Infrastructure and Transportation Network: Prepared for Growth**

OBJECTIVE: Reduce Travel Times in the County: Point A to Point B; Increase the Ridership and Convenience of Public Transit; Address funding to ensure long-term system viability.

Action: Comprehensive Transportation System & Funding Strategy

- Steps:**
- 1) Update transportation system roadway network
 - 2) Update multi-modal system
 - 3) Funding alternatives for transportation system to support future network and maintenance.

GOAL: **Create Great Neighborhoods for the Future: Safe and Livable**

OBJECTIVE: Expand activities and programs for youth and families

Action: Efficiently and cost-effectively manage open space resource based passive parks

- Steps:**
- 1) Develop Management Plans for the following Resources-Based Parks:
 - Camp Lonesome Conservation Area
 - Lake Runnymede Conservation Area
 - Mac Overstreet Regional Park
 - Shingle Creek Regional Park
 - Twin Oaks Conservation Area
 - Lake Toho Community Park

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

FY11 ACCOMPLISHMENTS:

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

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

STATUS: Action steps associated with this goal were completed. No new 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.

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

OBJECTIVE: 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+).

STATUS: Action steps associated with this goal were completed. Community Development worked with the IT Department to identify 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 were adopted to streamline processes providing for more administrative review and approval. Further evaluation of the Land Development Code will continue as we persist to become more effective and efficient in processing building and development applications.

GOAL 3: Enhance access to and delivery of government services through the use of technology.

OBJECTIVE: Implement electronic commerce utilizing the Internet or other computer networks.

STATUS: In progress. Community Development continues to work with the IT Department for 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.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

- Completed our first fully electronic building permit application from application to issuance (Embassy Suites Hotel).
- Converted to a one-day Home Occupation permit and upgraded the Board of Adjustment process (applications, staff reports, video presentations).
- Completed the seven-year update to our Comprehensive Plan and had it approved by the State without appeal.
- Opened the Lake Runnymede Park.
- Reorganized Mosquito Control and saved the County over \$300,000 a year by providing the service in-house.
- Converted recycling from a department/multi-department level to a County-wide, grant funded program.
- Streamlined the TRS processes and EIP permits, enabling the development community to receive permits or have a TRS meeting scheduled within ten days of submittal.
- Awarded the Florida Energy and Climate Commission, for the United States Department of Energy, Energy Efficiency, and Conservation Block Grant (EECBG), under the name of the Osceola Energy Initiative (OEI), of which Osceola County, in partnership with the City of St. Cloud, received an award of \$2,362,710.
- Adoption of Ordinance #11-02 to waive transportation impact fees for non-residential construction.
- Adoption of Resolution #11-032R, extending the duration of the Building Permit Fee Waiver Program, adopted by Resolution #10-098R on September 13, 2010.

FUND 001 – GENERAL FUND CONSTITUTIONALS

TRENDS & ISSUES

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

As the Clerk of the Circuit Court submits their budget request to the State, the County provides funding for property and liability insurances resulting in an overall reduction of \$9,916 over FY11. 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 is 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).

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 agricultural 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. Overall, their budget decreased by \$1,222,580 over the FY11 Adopted due to reductions to retirement contributions set by the State and overall reductions to Operating Expenditures and Capital Outlay due to organizational changes. The County also funds expenditures that are not a part of the Property Appraiser's submitted budget but contribute to the overall reduction. These appropriations are related to Property & Liability insurances and postage for mailing of the Notices of Proposed Property Taxes (TRIM). There were no changes to the number of FTE's over FY11 which remain at 60.

The Osceola County Sheriff's Office enforces the laws of the State of Florida and the ordinances of Osceola County. The Sheriff's submitted FY12 budget was reduced by \$909,492 over the FY11 submitted and Adopted Budget. This decrease is due in part to the reduction to retirement rates set by the State. Also, for the third year in a row the Sheriff has not requested reserves funding due to the economic downturn. This funding supports 625 FTE's which includes 604 full-time and 21 part-time. Of the 21-part-timers, 4 positions are new for FY12 - 2 part-time Crossing Guards, 1 part-time deputy in Ag/Marine and another part-time intern in Court Services. Although not a part of the Sheriff's submitted budget, the County also funds certain expenses related to property and liability insurances and the 800 MHz radio communication for the Sheriff's Office. The Sheriff also receives grant funding associated with the JAG Direct.

The Supervisor of Elections is responsible for administering and certifying the elections for Osceola County and its municipalities, maintaining a current and accurate voter registration list, conducting voter registration, and providing voter education to all citizens to assist them in becoming a more informed voter while complying with the Florida Election Laws. Due to these responsibilities, and FY12 being an election year, their FY12 budget increased by \$174,740. However, there were reductions to Personal

FUND 001 – GENERAL FUND CONSTITUTIONALS

Services due to changes to retirement rates set by the State as well as reductions to health and dental insurances which helped to offset the overall increase. There were no changes to the number of FTE's over FY11 which remain at 20.

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. This office is also responsible for the collection of other taxes 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. For FY12, this budget decreased by \$132,987 over FY11 Adopted. Although not a part of the Tax Collector's submitted budget, the County also funds certain expenses related to Property and Liability insurances which are a part of the overall budget reduction.

PERTINENT DEPARTMENT INFORMATION

CLERK OF THE CIRCUIT COURT

- Provides Services in Recording, Circuit and County Courts
- Records and Scans all Official Recordings
- Stores all Court Documents and Processes Tax Deeds

PROPERTY APPRAISER

- Homestead Exemptions; Property Valuation; Value Adjustment Board

SHERIFF

- Provides professional law enforcement services and a variety of programs including:
 - ✓ Neighborhood Crime Watch
 - ✓ Safety Information
 - ✓ School Resources Officers
 - ✓ Teen Driver Challenge Classes
 - ✓ Self Defense-Awareness Familiarization Exchange (S.A.F.E.) Classes

SUPERVISOR OF ELECTIONS

- Voter Registration and Education
- Conducts and Certifies Osceola County Elections
- Certifies Candidates for County Offices

TAX COLLECTOR

- Ad Valorem Tax Collection; Tourist Tax collection; Local Business Tax Receipt Collection
- Hunting and Fishing Licenses; Vehicle Tags, Title and Registration
- Driver's License Services, including Identification Cards – Main Office Only

**FUND 001 – GENERAL FUND
CONSTITUTIONALS**

CLERK OF COURTS – Budget detail is on page - 131

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, an Assistant Chief Deputy and secretarial/clerical staff.

FY12 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 continue to provide a high level of productivity and efficiency through the use of up-to-date technology.
2. To continue with a system of recording documents that will provide easy retrieval and allow for the return of originals within 24 hours of receipt.
3. To maintain 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 system of filing whereby court documents could be electronically filed and accepted by the Clerk of Court's office.
6. Will allow justice to be dispensed in a professional and timely manner.

**FUND 001 – GENERAL FUND
CONSTITUTIONALS**

PROPERTY APPRAISER – Budget detail is on page - 134

FY12 Goals & Objectives:

Goal 1 – Continuance of information technology enhancements for public services and education

Objectives:

- a. Mobile application for the IRA website search engine
 - i. This application will be designed to work with a smart phone or a Wi-Fi device for basic search results.
 - ii. Design will be streamlined optimize delivery speed and image rendering.
- b. Residential comparable sales analysis available via our website
 - i. Designed to give specific results for residential sales analysis.
 - ii. User defined output reports that meet their individual needs.
- c. Electronic filing of Tangible Personal Property Returns
 - i. This builds efficiencies within the office as well as the customers.
 - ii. Streamlines the workflow by eliminating paper and personnel interaction.
 - iii. This process is more convenient for the tax payer.
- d. Online Homestead application enhancements
 - i. Expansion of user types that can file online.
 - ii. Automation of the denial process to increase a processing efficiency.
 - iii. Automation of the reporting and auditing process.

Goal 2 – 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

**FUND 001 – GENERAL FUND
CONSTITUTIONALS**

- 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

At the mid-point of the 2011 fiscal year, the Osceola County Property Appraisers’ Office has made solid IT implementation gains. New hardware infrastructure has been installed to accommodate the conversion of a new tax roll application, as well as an improved parcel search application for internet customers. The new devices house the online Homestead Exemption filing application and large volumes of 2011 aerial imagery of all properties in Osceola County. Combined with more secure operating system software, including network distribution and anti-intrusion modules the formula of new technology is providing better service for the Osceola County citizens. The goal is to finish this year by improving web-based services for taxpayer interaction, go-live status with the tax roll production application and upgrade of PA personnel pc’s and workstations. Our mission is to advance as many services and products to the world wide web and utilize computer technology in-house to do more with less. The IT plan put in place for the 2010/11 year will allow this Office to continue forward in the next budget year without loss of momentum. The foundation of new hardware and software implementation will provide stability for further development of end user and online programs. A benefit of this plan will reduce hands on and maintenance cost by downsizing desktop application licensing and support. This approach also allows greater flexibility for producing budget line items by using short term planning for longer range gains. Sound IT implementation cannot reduce the effects of the responsibilities and legislative changes brought on by economic and procedural changes, but it can provide structure to serve the public with better data solutions and accountability.

SHERIFF – Budget detail is on page - 135

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.

FY12 Goals & Objectives:

To protect the citizens and visitors of Osceola County, but specifically the goals and objectives for FY12 are as follows:

**FUND 001 – GENERAL FUND
CONSTITUTIONALS**

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, Marijuana grow houses and grow operations 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. Continue to monitor and stay engaged in homeland security issues
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, 9 neighborhoods and over 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.

**FUND 001 – GENERAL FUND
CONSTITUTIONALS**

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.

SUPERVISOR OF ELECTIONS – Budget detail is on page - 132

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 maintains 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.

FY12 Objectives:

1. Working 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. Promoting voter awareness through education, outreach and community involvement, which will encourage voter participation and assist voters in making informed decisions.
3. Maintaining current, accurate Voter Registration Files.
4. Judiciously expend our tax dollars while making sure we are meeting the expectations of our citizens.

**FUND 001 – GENERAL FUND
CONSTITUTIONALS**

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. Providing exemplary customer service.
8. Remaining on the forefront of elections technology and invocations.
9. Embracing youth participation and voter education to inspire and prepare our young people to become the voters, poll workers and candidates of tomorrow.

TAX COLLECTOR – Budget detail is on page - 133

MISSION STATEMENT:

To serve our citizens with knowledge, dignity and respect.

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.

FY12 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 CORRECTIONS

TRENDS & ISSUES

The Corrections Department is supported by the General Fund and directly supports the BOCC Strategic Plan and Initiatives. Correction's budget is comprised of Corrections (2101), Inmate Medical (2114) Drug Lab (2118) and Courthouse Security (2161). During Fiscal Year 2011, Corrections underwent a reorganization that consolidated the following cost centers: 2101 – Corrections Executives, 2102 – Corrections Operations, 2103 – Corrections Security, 2104 – Corrections Administration, 2105 – Community Corrections, 2117 – Pre Trial Release. Personal Services reduced by 10.5% due to: a reduction of 35 FTE from the FY11 Adopted Budget through departmental reorganization and the privatization of Courthouse Security; and reductions to the County's Retirement Contributions per the State of Florida Retirement rate change.

Operating expenses increased 22% over the FY11 budget for several reasons. The primary reason for such a large increase is the appropriation associated with the security contract with Allegiance Security, LLC. This contract is for the privatization of Courthouse Security and is offset by a significant reduction to Personal Services. The Aramark Contract has a 30% annual increase factored in as a contingency, therefore this increase may not be recognized in the actuals for FY12, but has increased the budget significantly. Other Increases in FY12 are repairs and maintenance costs on aging vehicles, Gas & Oil, and Officer training, which was offset by the reductions across all cost centers. Overall, this department has decreased its total budget by 4.8% in FY12.

PERTINENT DEPARTMENT INFORMATION

This department supports the operations of the following:

- Corrections
 - Administration
 - Fiscal Services
 - Booking
 - Central Processing Unit
 - Classification Unit
 - Housing Inmates
 - Staff & Visitor Safety
 - Training & Recreation
 - Court Holding & Transportation
 - Key Control & Armory
 - Inmate Programs & Library
 - Chaplain Services & Visitation
 - Laundry & Mailroom
 - Work Release Center
 - Pre-Trial Release

**FUND 001 – GENERAL FUND
CORRECTIONS**

- Inmate Medical
 - Medical Services
 - Psychiatric Services
 - Dental Services
- Drug Lab
 - Inmate Drug Screening
- Courthouse Security
 - Monitor Contracted Services

**FUND 001 – GENERAL FUND
CORRECTIONS**

CORRECTIONS – Budget details are on pages - [105-107, 113](#)

GOALS & OBJECTIVES

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. Better identify recidivism through an effective method and tools to ensure proper referrals and in custody program supervision.

Goal 2 – 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.

Goal 3 – Provide a safe and secure environment for the inmates, employees, and visitors by:

Objectives:

1. The prevention of contraband;
2. Reducing the incidents of both violent and non-violent misconduct; and
3. Detecting and investigating criminal acts.

Goal 4 - Assure agency and individual accountability by effective and efficient use of personnel, equipment, and technology.

Objectives:

1. Assure facilities and equipment meet the needs of the employees and the agency as it grows.
2. Assure adequate training on equipment and technology.
3. Ensure the financial integrity of the agency and maximize efficient use of public funds and resources.
4. Continue implementation of an ongoing agency-wide performance review and accountability system.
5. Assure the effective integration of information technology and to the mission and programs of the Osceola County Corrections Department.

Goal 5 – Maintain an organizational environment which fosters the professional growth of each person and enhances the capabilities of all employees.

Objectives:

1. Manage personnel and resources for optimum results and maintain authorized strength by vigorously recruiting, hiring, and retaining the best, most capable, people.
2. Foster an environment that encourages and recognizes individuals who accept responsibility, pursue personal and professional growth, show initiative, and perform their duties in a manner which brings both positive and public acclaim to both them and the department.

**FUND 001 – GENERAL FUND
CORRECTIONS**

3. Enhance communications within the agency to ensure that all employees are better informed about matters affecting the performance of their jobs.
4. Enhance and encourage teamwork among department employees, other County departments, other service providers, and members of the community.
5. Encourage and participate in interagency education, enforcement, and homeland security activities.

Goal 6 – Policies and procedures must be understood and internalized by employees. The roles of each employee must be clarified in the context of how that employee works within policies and procedures to contribute to the overall vision. In addition, policy will help employees know how accountability is seamlessly stitched into the fabric of success.

Objectives:

1. Employees must be empowered to participate in decision making that affects what they do.
2. All employees must take an interest in what they do every day and ask how they can make it better.
3. Organizational safeguards (such as chain of command) will remain in place to avoid chaos.
4. Community members must be able to tell the department how to service them better.

FY11 ACCOMPLISHMENTS:

Security Enhancements:

- Reorganized the Organizational Structure to Align Functions According to Purpose, and to Streamline the Span of Control.
- Established Quality Assurance Division.
 - Increased Communication and Reporting Procedures.
 - Empowered Staff Through Participatory Management Approach.
- Established an Internal Affairs Division.
- Installed Cameras and Monitors throughout the Facility to Enhance Oversight of Operations.
- Installed Perimeter Fencing and Cameras.
- Established Two Security Captain Positions to Increase Consistency of Security Operations.

**FUND 001 – GENERAL FUND
CORRECTIONS**

SUPPORT DIVISION

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. Develop a Field Training Program for newly promoted Supervisors.
3. Identify and develop a training program that addresses training efficiencies & shortcomings.
4. Increase the use of e-training modules to create an alternative to the classroom setting.
5. Facilitate Leadership training through both internal and external training sources.
6. Partner with Florida Sheriff's Association and become the Regional Training Site for Central Florida, enabling Correctional staff to participate in and receive training sponsored by Correctional training partners (e.g. ACA, AJA, etc.), at either minimal or no cost.

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

Objectives:

1. Maintain accreditation status with Florida Correctional Association and National Commission on Correctional Healthcare.
2. Maintain National Accreditation status through Florida Model Jail Standards.

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

Objectives:

1. Establish a C.R.T Team to conduct contraband interdictions and targeted searches in and around the facility.
2. Establish an Emergency Management Team to provide training for any and all Emergencies.

FY11 ACCOMPLISHMENTS:

1. Established an Accreditation and Emergency Management Team.
2. Increased the use of e-training modules to facilitate training requirements.
3. Maintained accreditation status with Florida Correctional Association and National Commission on Correctional Healthcare.

**FUND 001 – GENERAL FUND
CORRECTIONS**

INMATE SERVICES DIVISION

Goal 1: To develop knowledge, abilities, and skills of staff for their current positions and future opportunities.

Objectives:

1. Establish a succession plan to develop all civilian corrections staff.
2. Develop a FTO based training program for civilian corrections staff.
3. Update all post orders and policies for the Inmate Services Division.

Goal 2: To have effective management and supervision.

Objectives:

1. Implement strategies to ensure the timely and accurate flow of information between all departments within the Inmate Services Division.
2. Schedule meetings at various times to enable staff on all shifts to attend and include round table discussion at meetings to promote staff participation.
3. Provide timely recognition to employees.

Goal 3: Continue addressing jail overcrowding and reducing costs to the County.

Objectives:

1. Provide re-entry initiatives to the inmate population
2. Increase inmate interviews at jail intake to determine possible non-monetary release in accordance with state statute and administrative orders.
3. Increase the number of sentenced offenders participating in the Home Confinement program in accordance with administrative order by 5%.

Goal 4: To use technology and innovative practices effectively.

Objectives:

1. Improve our strategic use of evolving technology, to include the Spillman upgrade.
2. Implement the use of the Pretrial Release risk assessment tool.
3. Establish the utilization of electronic arrest affidavits by law enforcement.

**FUND 001 – GENERAL FUND
CORRECTIONS**

INTERNAL AFFAIRS DIVISION

Goal 1 – (Internal Affairs) To conduct thorough and effective investigations of allegations against employees.

Objectives:

1. Complete investigations within forty-five (45) days in accordance to Operational Policies and Procedures.
2. Develop an employee information pamphlet referencing Internal Affairs and its' procedures.

Goal 2 – (Internal Affairs) Maintain monthly statistical data for both formal investigation(s) and Supervisory Reviews.

Objectives:

1. Develop a case tracking system for formal investigations and supervisory reviews detailing date case opened, date case closed, disposition and outcome.
2. Monitor and track patterns of concerns for the Department related to allegations to assist Division Captains in establishing corrective action plans as needed to address the patterns and minimize risks.

Goal 3 – (Internal Affairs) Inmate Drug Testing

Objectives:

1. To conduct monthly random drug testing 10% – 15% of the inmate population.
2. To maintain monthly statistical data of all inmate drug testing conducted.

Goal 1 – (Risk Control) To identify, manage and control risk in order to minimize negative risk consequences and maximize positive ones.

Objectives:

1. Compile quarterly reports to determine risk trends and identify and apply proper preventive methods.
2. Analyze complaints to identify critical issue and develop a plan to determine appropriate course of action.

Goal 2 – (Risk Control) To assist the facility's ability to achieve its mission, (e.g., provide a safe, secure and humane environment for the public, staff and those requiring detention or supervision in Osceola County).

Objectives:

1. Perform weekly facility inspections to ensure compliance with policy and procedures.
2. Observe on a weekly basis the activities involving inmates and the public to ensure compliance with policy and procedure and regulatory standards.

Goal 3 – (Risk Control) To retain department files according to the GS-2 and GS1-SI for retention purposes.

Objectives:

1. Maintain a log of all file/documents approved for destruction.

**FUND 001 – GENERAL FUND
CORRECTIONS**

INMATE MEDICAL

FY11 GOALS & OBJECTIVES:

Goal 1 – The medical department will have a fully functioning Electronic Health Records/ Electronic Medical Record (EHR/EMR).

Objectives:

- 1- EHR/EMR will decrease budget cost.
- 2- EHR/EMR will increase the quality of medical care.
- 3- Will decrease idling medical time looking for paper file.

Goal 2 – The medical department will implement a sick call triage via the telephone in lieu of the paper request.

Objectives:

- 1- A more efficient sick triage process
- 2- Reduction of the paper usage
- 3- Will ease integration with the EHR/EMR

Goal 3 – The permanent establishment of a functioning medical satellite office.

Objectives:

- 1- Streamline the medical work flow
- 2- Streamline inmate's movement
- 3- Reducing traffic in the medical area

Goal 4 – All nursing positions filled.

Objectives:

- 1- Better control of overtime cost
- 2- Improve staff moral
- 3- Better medical care delivery

The cost competitiveness of the medical department remains above average in relation to other similar jail population in Florida. The upgrade of the staffing matrix to include an additional Registered Nurse position has improved our ability to control the timing of the physical assessment. Thus, has facilitated a better quality of medical care and has permeated all levels of the medical delivery system including the reduction of overcrowding the medical area. The following represents other small but nonetheless important accomplishments:

- The medical department has continued to control the rate of infection. The jail facility in general has not seen an outbreak of CA-MRSA for the past fiscal year.
- The control of the pharmacy line has allowed the medical department to support other cost centers.
- The medical department has extended its community outreach to include an effective and efficient internship program with TECO for medical assistant and with Webster University for Mental Health Counseling.

**FUND 001 – GENERAL FUND
COUNTY ATTORNEY**

TRENDS & ISSUES

The office of the County Attorney (1311) is established by the County Charter and is responsible for rendering legal services to the Board of County Commissioners (BOCC). 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. This office supports 7 FTEs, which is a reduction of 4FTEs from FY11 due to the elimination of 4 positions.

Personal Services declined 48% due to reductions in retirement rates set by the State, as well as reductions to FTEs. The Operating budget increased by \$185,485 over FY11 Adopted due to increases to Professional Services, as this office could possibly seek specialized legal services from an outside vendor during FY12. This department's budget reflects a decrease of 32% from the FY11 Adopted budget.

PERTINENT DEPARTMENT INFORMATION

This department provides the following services:

- Provides Legal Services to BOCC
- Negotiate Contracts
- Implement County Ordinances

County Attorney (1311) - Budget detail is on page - 78

FY12 GOALS & OBJECTIVES

Goal 1 - Implement new hybrid system.
Manage outside counsel and budget.
Manage internal staff.

Goal 2 - Review internal departmental processes, and modify to improve efficiencies.

Goal 3 - Implement, and circulate, a monthly report regarding our services.

FUND 001 – GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER

TRENDS & ISSUES

This Department includes funding for the Board of County Commissioners and County Manager, as well as Osceola County's share of the Medical Examiner. Overall, the FY12 budget is decreasing 4.6% from the FY11 Adopted Budget. There are 14 FTEs supported by this Department, which is a reduction of 1 FTE due to a vacant position being eliminated during FY11. Personal Services are also decreasing due to lower retirement contributions. Operating Expenses are decreasing 6.5% due to updated insurance allocation and the Medical Examiner contract.

PERTINENT DEPARTMENT INFORMATION

The Board of County Commissioners:

- Provide elected representation
- Establish County policy
- Approve County-wide goals

The County Manager:

- Implements BOCC's policies
- Directs and manages BOCC employees
- Develops and administers the County budget

The Medical Examiner:

- Provides autopsy services

FUND 001 – GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER

BOCC & County Manager Department (1211, 2192) - Budget detail is on pages - 67, 114

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.

FY 12 Goals & Objectives

This cost center supports the County Commissioners' 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 follow:

Goal 1 – Grow and diversify the County's economy

Objectives:

1. Increase number of small businesses starting and growing in the County.
2. Expand medical and health science businesses.
3. Increase median income to become a leader in the Central Florida region (ahead of two counties).
4. Expand commercial businesses, realigning commercial-residential tax base (jobs-house ratio).
5. Brand the County as the place to have your business in Central Florida.
6. Redevelop or revitalize the West Highway 192 Corridor- more attractive with viable businesses.

Goal 2 – Cost effective and high performing County government

Objectives:

1. Diversify the revenue sources for County government.
2. Deliver County services in an efficient and cost effective manner.
3. Maintain a quality, highly motivated workforce dedicated to serving Osceola County.
4. Streamline County organization structure and processes to reduce the cost of government.
5. Have adequate resources to support defined County services and service levels.
6. Consolidate services to increase quality and cost effectiveness.
7. Work with the private sector, community organizations and nonprofit organizations for the delivery of services better provided by others.

FUND 001 – GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER

Goal 3 – Upgrade County infrastructure and transportation network: Prepared for Growth

Objectives:

1. Upgrade County roads: capacity and maintenance.
2. Reduce travel times in the County: Point A to Point B.
3. Preserve and maintain the County's natural resources: lakes, streams, wetlands, open spaces.
4. Increase the ridership and convenience of public transit.
5. Develop trail network for Osceola County.
6. Upgrade the stormwater management system.

Goal 4 – Create great neighborhoods for the future: safe and livable

Objectives:

1. Maintain a safe County where residents and guests feel safe and secure.
2. Revitalize major highway corridors: beautification, business vitality.
3. Upgrade/expand education choices (private and public) at all levels.
4. Develop alternative transportation options to facilitate movement to and within the County.
5. Expand activities and programs for youth and families.
6. Develop mixed-use communities in appropriate location.

**FUND 001 – GENERAL FUND
COURT ADMINISTRATION**

TRENDS & ISSUES

Court Administration in the General Fund is comprised of seven cost centers: Court Innovations, Court Administration, Teen Court, Drug Court, Juvenile Alternative Sanctions, Supervised Visitation, and Mediation. All of the cost centers in this Department generate some revenue, however, Court Innovations, Teen Court, and Traffic Education bring in revenues that fund their entire operation, resulting in Fund Balance budgeted in this Department. Personal Services reflect an increase of 5% in FY12 over the FY11 Adopted Budget due to the addition of 1 grant funded FTE in Drug Court. Operating Expenses are increasing by 65% primarily due to funding for the SAMHSA and BYRNE grants for treatment of indigent participants in Drug Court. Another contributing factor is the appropriation of Balance Forward directly into cost centers with specific funding instead of appropriating as part of the General Fund reserves. Capital Outlay budgeted in FY12 includes two computers and a color copier. Overall, this Department's FY12 budget increased by 42.8% over the FY11 Adopted Budget.

PERTINENT DEPARTMENT INFORMATION

Court Administration provides:

- Support for all Judges of the Ninth Judicial Circuit
- Liaison between the Court and County citizens
- Trials and juries by teens
- Educating Osceola youths with trials by peers
- Services to victims of crimes through the VOCA grant
- Drug treatment programs
- Juvenile sanction programs
- A safe environment for abused children
- Foreclosure mediation
- Dispute resolution services for Osceola residents
- Traffic Education programs

**FUND 001 – GENERAL FUND
COURT ADMINISTRATION**

Court Administration Department (1510, 1511, 1515, 1518, 1522, 1525, 1528, 1541, 1542) –
Budget detail is on pages - 89-97

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.

FY12 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 follow:

Goal 1 – Develop and Support Alternative Dispute Resolution Methods

Objectives:

1. Mediation Office Expansion (Pending)

Goal 2 – Promote Responsible Technology and Automated Procedures

Objectives:

1. Automate the filing of all charging affidavits' entering the system. (In progress).
2. Enhance the current Court's technology in all courtrooms and hearings to incorporate remote accessibility in order to meet the demands of foreign language interpreting and ADA compliance.

Goal 3 – Continue to Improve Public Access

Objectives:

1. Recruit volunteers for the Children's Visitation Center. (In progress)
2. Produce informational videos for display in waiting areas to better assist the community. (In progress)
3. Enhance knowledge of the resources available in the community to better assist litigants seeking services.
4. Expand service of the Teen Court Program to include prevention alternatives and services. (In progress)
5. Continue to efficiently provide the administration of the Drug Court Enhancement Grants.
6. Effectively provide case management support to the Mortgage Foreclosure dockets.

FY11 Accomplishments

1. Assisted in the development of the Residential Mortgage Foreclosure Mediation Program (RMFMP).
2. Received two grants to enhance the Drug Court Program.
3. Received grant award to assist victims of crime.

**FUND 001 – GENERAL FUND
ECONOMIC DEVELOPMENT**

TRENDS & ISSUES

Economic Development’s services directly support the Board of County Commissioners Strategic Plan & Initiatives. Economic Development consists of three cost centers: Economic Development, QTI (Qualified Targeted Industry) Incentives, and Industrial Development. Revenue generated from Industrial Development and the balance of the QTI Incentives program are reflected in Fund Balance in this Department. Overall, the FY12 Budget is decreasing 12.6% from the FY11 Adopted Budget. Personal Services reflect a decrease of 7% due to the elimination of a vacant position during the County-wide reorganization for efficiencies and lower retirement contributions. Operating Expenses decreased 13.4% from FY11 due to updated insurance allocations and less available balance for incentive payments.

PERTINENT DEPARTMENT INFORMATION

The Economic Development Department provides:

- Marketing
- Government relations
- Enterprise Zone
- Industrial Development Authority
- Recruitment of targeted industries and incentives
- The Cash Economic Stimulus Incentive Program
- Support for existing industries
- Choose Osceola website

**FUND 001 – GENERAL FUND
ECONOMIC DEVELOPMENT**

Economic Development Department (5101, 5102, 5103) – Budget detail is on pages - 120-122

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 Accomplishments

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

1. Delivered gifts and certificates of appreciation to all 68 existing industries. Completed 13 existing industry visits.
2. Ongoing marketing efforts: Economic Development profile, Incubator & EZ brochures, newsletter, advertisement in Trade Magazine & companion Web banner, social media (continued to grow followers and engage in thought leadership), map advertisement with Kissimmee and St. Cloud Chambers, St. Cloud Life Magazine, attendance at tradeshow, collateral piece designed and distributed for I/ITESC, distributed information at NAIOP Conference, planning plastics trip, spread the word about incentives and projects through YouTube videos, Familiarization Tours with various groups. Planning and marketing campaign to run concurrent with new Strategic plan for 2011-2014.

Goal 2 - Promote Choose Osceola Website

1. Lunch and Learns for realtors and property owners. Spoke to various community events about database.

Goal 3 - Increase number of successful Osceola County startup businesses

1. Created incubator brochures and distributed to key partners.
2. Currently working on obtaining CDBG grant to pay for the construction of a training center in BVL.
3. Collaborated on Job Fair, entrepreneur summit, and roundtable with lenders.

Goal 4 - Revitalize distressed areas in Osceola County

1. Over \$44,000 in EZ incentives have been applied for and more than 200 EZ informational brochures have been mailed out to new and existing businesses within the EZ.
2. Committee met with County Financial Advisors and are preparing recommendations to give to the County.

**FUND 001 – GENERAL FUND
HUMAN RESOURCES**

TRENDS & ISSUES

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265).

This Department's Personal Services decreased by 10.7% over the FY11 Adopted Budget. Adjustments that impacted Personal Services are: reduction of 0.25 FTE due to the split funding of a position and reduction to retirement contributions due to new rates established by the State of Florida. Operating expenditures increased by 47.9% primarily due to Professional Services for Correction Officer's certification, and Corrections Phase 3 new hire evaluations. Overall, this department's FY12 budget decreased by 1.9% over the FY11 Adopted Budget.

PERTINENT DEPARTMENT INFORMATION

This department supports the operations of the following:

- Employee Benefits, Insurance and Compensation
- Employee Relations
- Training & Staff Development

FUND 001 - GENERAL FUND HUMAN RESOURCES

HUMAN RESOURCES - Budget details are on pages - 73-74

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.

FY12 Goals & Objectives:

As part of the Osceola County Strategic Plan for 2011-2012, In the next Fiscal Year the goals and objectives are as follows:

Osceola County GOAL 2 - Cost Effective and High Performing County Government.

HR Objectives - Management Actions - Comprehensive Employee Compensation:

1. Review all job descriptions for pay grade and reporting structure.
2. Work with each Department to review the accuracy of the job descriptions for their staff.
3. Provide updated job descriptions to Evergreen to conduct a compensation analysis and study of all positions
4. Work with consultant to conduct market salary survey and provide feedback.
5. Develop a compensation structure and recommendation to the County

Osceola County GOAL 2 - Cost Effective and High Performing County Government.

HR Objectives - Policy Actions - RFLOI for Healthcare Solutions:

1. Develop RFLOI with procurement and release to public via demandstar
2. Prepare Executive Summaries of the responses and present to the County Commission
3. County Commission to Shortlist proposers and set a workshop for presentations
4. County Commission to provide direction on negotiation with proposers for services.

FY12 Goals & Objectives:

HR Goals as part of the HR Strategic Plan

GOAL 1 - 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.

GOAL 2- Cultivate an awareness of employee's health and wellness

Objectives:

1. Continue to enhance the Wellness Program for all
2. Review claims on a quarterly basis and target areas of
3. Conduct educational sessions on healthy lifestyles
4. Establish steps to create and implement an Employee Health Clinic by 2012.

**FUND 001 - GENERAL FUND
HUMAN RESOURCES**

GOAL 3- 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 001 – GENERAL FUND
HUMAN SERVICES**

Human Services Department (6141, 6167, 6173, 6181, 6185, 9531, 9641) – Budget detail is on pages - 123-127, 136-137

TRENDS & ISSUES

The Human Services Department in the General Fund consists of seven cost centers including Veteran's Services, Residential Mortgage Foreclosure Prevention (RMFP), Human/Social Services, Guardian Ad Litem, Legal Aid, Outside Agencies, and the Health Unit. Overall, the FY12 Budget reflects a 7% decrease from the FY11 Adopted Budget. This Department is partially funded by revenues generated by Legal Aid, grants, and revenues for RMFP, which results in Fund Balance in this Department. Personal Services are increasing slightly due to the reallocation of .23 FTE to the General Fund. Although the State mandates that legal aid services be funded at a level of 1.5% more than the previous year and that the majority of the programs funded through Human Services are mandated but not reimbursed by the State, Operating Expenses were reduced 1% by the Department. Grants and Aids reflect an 85% reduction from the FY11 Adopted Budget due to removal of the non-mandated mental health program.

PERTINENT DEPARTMENT INFORMATION

Human Services administers the following programs and social services:

- Health Unit including:
 - Dental programs
 - School health programs
 - Community pharmacy
 - Primary care services including maternity
 - Operating support of 5 Health Department facilities and vehicles

- Veteran Services including:
 - Home loan programs
 - Appeals and burial benefit claims
 - Administration of Veteran related programs
 - Disability and educational claims processing
 - Pension and widow's pension processing

- Legal Aid provides community legal services to residents who cannot afford such services

- Residential Mortgage Foreclosure Prevention program provides foreclosure mediation counseling services

- Other State mandated programs including:
 - Child Protection Teams (services to abused children)
 - Guardian Ad Litem (court related children's services program)
 - Baker Act (community mental health services)
 - Burials, cremation, and burial plots (indigent assistance)
 - Medicaid (State welfare)
 - Health Care Responsibility Act (HCRA) (hospital indigent assistance)

**FUND 001 – GENERAL FUND
HUMAN SERVICES**

- Two Justice Assistance Grants (JAG) received for FY12:
 - Healing Tree, which will provide services through the Dr. Phillips Center for Children and Family
 - Domestic Violence Children’s Programs, which will provide services through Health Now of Osceola

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

TRENDS & ISSUES

The Office of the Comptroller (1271) is a service office of the Board of County Commissioners, its departments, and the public. It is responsible for financial reports, vendor and payroll disbursements, accounts receivable, banking, investments, fixed assets, tax collection, and audits. This department supports 23 FTEs, which is a reduction of 2FTEs from FY11 due to departmental reorganization.

Personal Services declined 6.5% from FY11 Adopted due to reductions in retirement rates set by the State, as well as reductions to FTEs. Operating Expenses decreased 5.2% primarily due to decreases in Property & Liability insurances. This department's budget reflects a decrease of 6.6% from the FY11 Adopted budget.

PERTINENT DEPARTMENT INFORMATION

This department provides the following services:

- Accounts Payable and Receivable
- General Ledger
- Treasury Management
- Grants Compliance
- Fixed Asset Management
- Payroll

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

Office of the Comptroller (2171) - Budget detail is on page - 75

FY12 GOALS & OBJECTIVES

GOAL 1 – Prepare the Comprehensive Annual Financial Report (CAFR) and present to the BOCC by March 12, 2012.

Objective:

1. Comptroller Staff will prepare the financials of the County. We will incorporate the statements provided by the Constitutionals.
2. 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:

1. 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.
2. 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 and Investment Review Report.

Objective:

1. 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.
2. Staff will prepare a summarized report to be included in the County Manager's Master Report.

GOAL 4 – Provide electronic 2011 W-2s to County employees.

Objective:

1. Staff will work towards having 2011 W-2s furnished electronically to employees. Payroll staff will work with HR and IT to resolve all legal and technical aspects of this project.

GOAL 5 – Pay all invoices submitted in a timely manner.

Objective:

1. Comptroller staff will process all invoices in accordance with applicable laws, rules, regulations, and policies in a timely manner or follow-up with departments for required supporting documentation.
2. Staff will also work with IT on the business process improvement to streamline the accounts payable process. Staff will continue to image documents for faster and easier access by management and department personnel.

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

GOAL 6 – Provide technical assistance to appropriate staff administering grants throughout the County.

Objective:

1. Comptroller staff will provide updates of federal regulations to departments administering grants through email on a quarterly basis, or more frequently when needs are identified.
2. Staff will respond to specific questions as it relates to grant implementation, administration, or close-out.

FUND 001 – GENERAL FUND
OFFICE OF MANAGEMENT AND BUDGET (OMB)

TRENDS & ISSUES

The Office of Management and Budget (OMB) includes internal support functions. Budgets (1241), Special Assessments (1242), Business Process Improvements (1243), Procurement Services (1251) and Information Technology (1711 & 1799) are all a part of OMB.

Budgets are responsible for the implementation and oversight of the County's budget. One of the most important functions is to ensure that the County fulfills all requirements of State Statutes 129 and 200. In particular, Budgets are responsible for ensuring that the budget development process is in compliance with Truth in Millage Reporting (TRIM). This office supports 7.25 FTEs, which is a decrease of .75FTEs due to an adjustment to a split funded FTE.

Special Assessments captures expenditures to support the administration of the County's 94 neighborhood serving Municipal Services Benefit Units (MSBU), 27 Municipal Servicing Taxing Units (MSTU) and 5 Common Facilities Districts (CFD). In addition it provides oversight of the Special Assessment approval process for all assessments (including Countywide assessments such as Fire, Solid Waste, and West 192) to ensure compliance with Chapter 197 of the Florida State Statutes. This office is in the process of converting many of the County's MSTUs to MSBUs which are reflected in the FY12 Adopted Budget. This office supports 5.75 FTEs which remains unchanged from FY11.

Business Process Improvements (BPI) is new for FY12. It was created to respond to BOCC priority Goal 2 – Cost Effective and High Performing County Government. The County's numerous processes are going to be evaluated, analyzed for areas that can be streamlined to improve their efficiency and effectiveness. BPI works closely with the Information Technology to implement the technology that is needed to support the identified improvement. Business Process Improvement supports 2 FTEs. While one position is new for FY12, the other is a transfer from Information Technology.

Procurement Service's main function 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. Procurement Services continues to work on developing standard Procedures and improved processes. This office supports 11 FTEs, which remains unchanged from FY11.

Information Technology is comprised of teams that work on application and website development, network, system operations and helpdesk support/training. IT is responsible for ensuring the integrity and security of the information stored and processed on the County's computer network. In addition, to a budget within the General Fund, IT also manages technology related support functions in other funds as well. Countywide, IT consists of 34 FTEs. The General Fund, however, supports 30.56 FTEs. While this is an increase of 2 FTEs over FY11, they are not new positions. In effort to make management of budgets easier, these positions have been transferred from other Funds for FY12. Staff will continue to evaluate and determine if the remaining employees should also be incorporated within the General Fund.

FUND 001 – GENERAL FUND
OFFICE OF MANAGEMENT AND BUDGET (OMB)

Overall, Personal Services increased by 4.2% and Operating Expenses increased by 7.3% due to the addition of BPI in support of County administration and BOCC priorities as well as increases to FTEs.

PERTINENT DEPARTMENT INFORMATION

This department supports the operations of the following offices and services:

- Budgets
 - Compliance with State Statutes (Chapters 129 and 200)
 - Countywide Oversight
 - Budget Operations
 - Budget Adjustments, Transfers, Supplements and Amendments

- Special Assessments
 - Compliance with State Statutes (Chapter 197)
 - Management and administration of the County's neighborhood serving Municipal Services Benefit Units (MSBUs) / Municipal Services Taxing Units (MSTUs)
 - Oversight of Countywide Municipal Services Benefit Units (MSBUs)
 - Support Common Facilities Districts

- Business Process Improvements
 - Improve Efficiency and Effectiveness of Business Processes
 - Manage Process Inventory
 - Implement Improvement Plans

- Procurement Services
 - Procures Commodities, Materials and Services
 - SunGuard Procurement Module Support
 - Supports Vendor Development Program (including LSBE, M/WBE programs)

- Information Technology
 - PC Desktop Support
 - Network and Systems Operations
 - Support Project Management Lifecycle
 - Support implementation of identified process improvements

FUND 001 – GENERAL FUND
OFFICE OF MANAGEMENT AND BUDGET (OMB)

OMB Department – Budget details are on pages - 69-72, 100-101

MISSION STATEMENT:

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

Budgets (1241)

FY12 GOALS & OBJECTIVES

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

Goal 1 – To support goal #2 of the County's Strategic Plan (Cost effective and high performing Government) by improving the efficiency and effectiveness of the budget to ensure scarce resources are optimized to better position the County for FY13.

Objectives:

1. Meet with Department Managers/ Administrators quarterly to assist with streamlining office expenditures.
2. Monitor 100% of department budgets on a monthly basis.
3. Maintain internal customer satisfaction at 90% with OMB services.

Goal 2 – To support goal #2 of the County's Strategic Plan (Cost effective and high performing Government) by providing assistance to Departments, as requested, in determining current and future levels of service.

Objectives:

1. Provide necessary data/analyses to aid County Administration and Departments in evaluation of current levels of service by March 30, 2012.
2. Provide data/analyses to County Administration and Departments on potential savings realized from recommended changes to future levels of service by March 30, 2012.

Goal 3 – To assist County Administration in preparation for infrastructure and transportation growth identified in the Strategic Plan as goal #3.

Objectives:

1. Begin the Capital Improvement Plan (CIP) process on February 1, 2012 with an adopted Plan no later than May 31, 2012.
2. Identify funding sources for projects that are on the horizon and identified as priorities for FY13 by April 30, 2012.
3. Identify additional funding required for projects that need to continue in FY13 by April 30, 2012.

**FUND 001 – GENERAL FUND
OFFICE OF MANAGEMENT AND BUDGET (OMB)**

Special Assessments (1242)

FY12 GOALS & OBJECTIVES

Goal 1 – 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 services being provided.

Objectives:

1. Create four new Storm water and/or Streetlight MSBUs from currently existing subdivision serving MSTUs.
2. Re-create the BVL MSBU to align with the Storm water and Street light MSBU programs.
3. Repeal ten of the Ordinances and/or Resolutions that established the existing subdivision serving MSTUs that were converted in FY10
4. Perform capital repairs in three of the Storm water MSBU subdivisions during FY12. Forecast ahead for challenges and mitigate costs and delays to projects

Goal 2 – During FY12, 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, 2012.
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, 2012.

Business Process Improvement (1243)

FY12 GOALS & OBJECTIVES

Goal 1 – In alignment with the County’s strategic goal #2 (Cost effective and high performing Government), Increase efficiency and effectiveness County-wide through business process review and subsequent business process improvements.

Objectives:

1. Complete the Procurement Solicitation Process Improvement to streamline the solicitation process while making the data accessible and available to county staff allowing for more informed decision making (Scheduled completion date of 11/30/2011).
2. Implement Contract Management and Contract Compliance modules centralizing and automating the compliance management of all county contracts (Scheduled completion date of 12/31/2011).

Goal 2 – In alignment with the County’s strategic goal #2 (Cost effective and high performing Government), Complete a high level Departmental business Process Inventory.

Objectives:

1. Meet with all BOCC Division Directors and present the process improvement methodology adopted by the county, work with them to determine the process or areas that are pain point or where they see opportunities for improvements, try to align with strategic goals (by 02/15/2012).

**FUND 001 – GENERAL FUND
OFFICE OF MANAGEMENT AND BUDGET (OMB)**

2. Meet with the priority offices or departments (based upon the meetings with Directors), present the process improvement methodology adopted by the county, work with them to create and rank their process inventory (by 04/01/2012).
3. Rank the processes found by ROI, alignment with strategic plan, impact (by 05/15/2012).
4. Present to Technology Advisory Board.

Procurement (1251)

FY12 GOALS & OBJECTIVES

GOAL 1 – In alignment with the County’s strategic goal #1 (Grow and diversify the County’s economy), Procurement Services will promote small business development through the Small Business Development Initiative.

Objective:

1. Implement and promote Local Small Business Enterprise Program
2. Procurement Services will work with Contract Compliance to develop reporting and compliance procedures for LSBE and WMBE program participation
3. Procurement Services will conduct/participate in Small Business Workshops for local vendors

GOAL 2 – In alignment with the County’s strategic goal #2 (Cost effective and high performing Government), implement Procurement business process improvements.

Objective:

1. Implement PO Fax/E-mail function to eliminate the need to mail Purchase Orders.
2. Implement Project Dox process tracking for formal and informal solicitations.
3. Implement and train department staff on VendorLink request for quotes and on-line bid management.
4. Work with IT to implement the IFAS Contract Management Module.
5. Update the external web pages to make it more accessible and user friendly.
6. Publish Procurement procedures and forms on the internal procurement web site.
7. Create written procurement process procedures for end users.
8. Train County Staff on use of P-Cards, procurement code, processes and procedures.
9. Train County Staff on Evaluation Committee processes and procedures.
10. Provide County Staff access to County Contracts and Vendor information.
11. Develop and implement new procedures to promote efficiency.
12. Increase staff knowledge of procurement & resources through training, attendance at conferences and tradeshow, to the extent that the budget allows.

Information Technology (1711, 1799)

FY12 GOALS & OBJECTIVES (1711)

Goal 1 – In alignment with the County’s strategic goal #2 (Cost effective and high performing Government), implement Policies and Procedures improvements.

Objectives:

1. Implement formal Technology Advisory Group to approve and prioritize IT resource requests. Initial meeting of Group will be by January 2012.

**FUND 001 – GENERAL FUND
OFFICE OF MANAGEMENT AND BUDGET (OMB)**

2. Develop formal Project Management Lifecycle Plan to be used by all departments for IT related projects. Plan will be developed and in use by January 2012.

Goal 2 – In alignment with the County’s strategic goal #2 (Cost effective and high performing Government), Information Technology will develop strategic plans.

Objectives:

1. Develop a Continuity of Operations Plan (COOP) approved by Emergency Management. Plan developed and presented to Emergency Management by April 2012.

FY12 GOALS & OBJECTIVES (1799)

Goal 1 – In alignment with the County’s strategic goal #2 (Cost effective and high performing Government), Information Technology will develop Public Safety Systems improvements.

Objectives:

1. Implement Electronic Charging Affidavit system to replace the current paper based system. New system will be operational by February 2012.
2. Implement Mass Notification System to replace existing reverse 911 system. System will be operational for all agencies by May 2012.

Goal 2 – In alignment with the County’s strategic goal #2 (Cost effective and high performing Government), Information Technology will implement Integrated Financial System Improvements.

Objectives:

1. Implement Project Allocation Module for Comptroller's Office. System will be in use by December 2011.
2. Implement Electronic Invoicing process for use by all Board departments to eliminate current paper based approval process. Pilot project will be complete by February 2012 with full deployment to remaining Board departments by April 2012.

Goal 3 – To support goal #2 of the County’s Strategic Plan (Cost effective and high performing Government) by addressing the Countywide Network.

Objectives:

1. Upgrade Exchange Email System for all users. All current users will be moved to new system by January 2012.

Goal 4 – To support goal #2 of the County’s Strategic Plan (Cost effective and high performing Government) by improving the Countywide Communications.

Objectives:

1. Audit existing telecommunication network to eliminate duplicate or unnecessary circuits. Provide final report when complete. Report will be presented by June 2012.
2. Establish consolidated billing account for IT telecommunication circuits. Consolidated billing will begin by December 2011.

**FUND 001 – GENERAL FUND
TOURISM DEVELOPMENT**

TRENDS & ISSUES

In the General Fund, the Tourism Development Department consists of three cost centers: Parks, Heritage Park, and Development Review. Overall, the FY12 Budget is a reduction of 27% from the FY11 Adopted Budget. Personal Services reflect a decrease of 24% due to Departmental reorganization during FY11 that resulted in the reallocation of 4 FTEs to the Mowing Unit. Also, in FY12, 1 FTE was reallocated to the Tourist Development Fund and .2 FTE was reallocated to the Buenaventura Lakes MSBU Fund. The FY11 reorganization reduced Operating Expenses due to shifting perpetual maintenance costs to Passive Parks. Other Operating decreases are from updated insurance allocations and Heritage Park maintenance trends. Capital Outlay budgeted in FY12 includes playground equipment for the Holopaw Neighborhood Park and The Tree Bank project, both funded by Fund Balance in this Department. Parks also generates rental revenues.

PERTINENT DEPARTMENT INFORMATION

This Department supports:

- Maintenance of County Parks including:
 - Archie Gordon Memorial Park
 - BVL Community Park
 - Hickory Tree Community Park
 - Holopaw Community Park
 - Neptune Middle School
 - Oren Brown Community Park
 - Parkway Middle School
 - Partin Triangle Neighborhood Park
 - Ralph V. Chisholm Park
 - 4 Community Centers
 - 2 Recreational Pathways
 - 11 additional Parks
- Parks Design and Construction
- Maintenance of the Extension Services facilities
- Maintenance of Kissimmee Valley Livestock (KVLS) facilities
- The Tree Bank

**FUND 001 – GENERAL FUND
TOURISM DEVELOPMENT**

Tourism Development Department (7201, 7350, 7503) – Budget detail is on pages - 128-130

PARKS

MISSION STATEMENT

To promote, within Osceola County, healthy lifestyles, social well-being and appreciation, understanding and stewardship of parks among residents and visitors, through providing active recreation opportunities and learning experiences.

FY12 Goals & Objectives

Goal 1 – Provide 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. Increase utilization of County Parks for National and Regional tournament play.
3. Implement recycling program in all County Parks.

FY11 Accomplishments

1. Conduct a “Clean, Green and Safe” inspection report for all County parks and facilities on a quarterly basis.

Due to a reorganization of the Parks Division in FY11, this objective is being continued into FY12.

2. Complete replacement of aerator tank at Southport Park by September 2011.

This objective is ongoing. Permits have been received.

3. Complete the replacement of the Wastewater Treatment Facility at Southport Park by September 2011.

The replacement of the Wastewater Treatment Facility is in the planning stages. We are working with Osceola Engineers Inc. to obtain the appropriate permits.

**FUND 001 – GENERAL FUND
PUBLIC SAFETY/ EMERGENCY SERVICES**

TRENDS & ISSUES

In FY11, a County reorganization positioned Animal Control and the Emergency Management offices as a part of Public Safety/ Emergency Services in the General Fund. This department protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery and mitigation of disasters, as well as response and mitigation of animal complaints. It accomplishes these tasks through five cost centers: Animal Control (2119), Kennel Operations (2120), Road Operations (2121), Communications Center (2122) and Emergency Management (2141).

Animal Control, Kennel Operations and Road Operations work together to address wild and domestic animal concerns. These offices offer veterinary services, rabies clinics, and care of the animals in the kennel. They also offer training for staff and cooperative training with rescue organizations throughout the County. These three cost centers support 21 FTEs.

The Communications Center responds to all incoming calls for service, receives information from the public and dispatches complaints to the appropriate responders. This cost center reflects appropriations to support all administrative duties and supports 6.3 FTEs.

This office develops plans relevant to the County's Comprehensive Emergency Management Plan, maintains the hazards preparedness program for the County and implements National Preparedness, including the National Incident Management System (NIMS) and the County's Emergency Operations Center (EOC). This cost center supports 4.55 FTEs.

The Public Safety/ Emergency Services department's Personal Services for FY12 Adopted decreased by 6.9% due to a reduction in retirement rates set by the State, as well as a decrease in FTEs. FY12 FTEs total 31.85, which is a decrease of .80 from FY11 Adopted. Operating Expenses are projected to increase by 41.6% over FY11 Adopted due to costs associated with general and major maintenance, required back up batteries for the Emergency Operations Center, as well as grant funding. Capital Outlay increased by \$2,500 over FY11 Adopted due to computer hardware and software needs. Overall, Public Safety/ Emergency Service's FY12 budget increased by 3.4% over FY11 Adopted.

PERTINENT DEPARTMENT INFORMATION

This department supports the operations of the following:

- Animal Control
 - Veterinary Services
 - Training for Staff and Rescue Organizations
 - Animal Adoption

- Kennel Operations
 - Rabies Clinic
 - Care of Animals

**FUND 001 – GENERAL FUND
PUBLIC SAFETY/ EMERGENCY SERVICES**

- Road Operations
 - Address Calls and Complaints
 - Road Patrol
 - Animal Transportation
 - Assist Law Enforcement Agencies

- Communications Center
 - Receiving and Dispatching Calls Accordingly

- Emergency Management
 - Disaster Preparedness, Response and Recovery
 - National Incident Management System (NIMS)
 - Emergency Operations Center (EOC)

**FUND 001 – GENERAL FUND
PUBLIC SAFETY/ EMERGENCY SERVICES**

Public Safety/ Emergency Services Department – Budget details are on pages - [108-112](#)

Animal Control (2119, 2120, 2121, 2122)

FY12 GOALS & OBJECTIVES

Goal 1 - Improve efficiency and effectiveness of Animal Control operations through the use of technology.

Objectives:

1. Implement a new Animal Control management information system to provide consolidated data warehousing functionality and report writing capabilities.
2. Identify and establish a replacement plan for laptops in vehicles.
3. Train and increase proficiency of Animal Control Officers in the use of computer software and camera equipment.
4. Transfer dispatching to SO Communication Center.
5. Train kennel staff so that all employees are proficient in all kennel related computer software functions.
6. Establish a matrix that identifies adoptable animals, from which staff will maintain the percentage of those animals which are adopted. Staff will also work to increase the adoption rate through community outreach and partnerships.

Goal 2 - Increase community awareness of Animal Control services and public outreach.

Objectives:

1. Identify a plan for providing vaccination/rabies clinic for all low income families with pets.
2. Establish a community awareness program regarding the mission of Animal Control through multiple media methods and increase the understanding of the roles and responsibilities of Animal Control.
3. Establish MOUs with rescue groups.
4. Develop an advisory board or volunteer committee to assist in future planning for Animal Control.
5. Continue the establishment and expansion of the 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.

Goal 3: Assess training programs to enhance service delivery, employee safety, and job related skills.

Objectives:

1. Establish and maintain a positive adoption experience for customers and ensure a trained employee assists all customers.
2. Ensure that 100% of personnel meet annual certification.

Emergency Management (2141)

FY12 GOALS & OBJECTIVES

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.

FUND 001 – GENERAL FUND
PUBLIC SAFETY/ EMERGENCY SERVICES

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. Implement federal functional needs shelter support guidelines in the county's shelter program.
3. Develop an unmet needs program that includes non-governmental and faith based partners.

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. Develop a Continuity of Government program for Osceola County.
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. Offer one EOC position-specific course.

**FUND 001- GENERAL FUND
PUBLIC WORKS**

TRENDS & ISSUES

The Public Works department in the General Fund consists of Asset Management, Architectural Services, Mowing and Small Engine Repair. The Mowing Unit (cost center 4158) was created during FY11 by re-allocating positions and mowing contract costs from the Transportation Trust Fund (Fund 102). Additionally, Small Engine Repair (cost center 4136) was moved from Parks to Public Works. The Operating budget for Asset Management increased for FY12 due to re-appropriating utility and repairs/maintenance for all General Fund offices, as well as the Lake X property, to the Asset Management cost center (4125). The number of FTEs for Asset Management and Architectural Services was reduced by a total of 4.15 FTEs due to department reorganization.

PERTINENT DEPARTMENT INFORMATION

The following projects are funded in the General Fund for Public Works in FY12:

- Historic Courthouse Restoration- includes wood replacement, painting and stairwell repairs
- Jail Improvements- includes parking lot repaving and HVAC Tracer System
- Repaving of Boggy Creek/Bill Beck Health Department parking lot
- Completion of HVAC replacement at the Jail
- Jail roof replacement

**FUND 001 – GENERAL FUND
PUBLIC WORKS**

Architectural Services (4123) – Budget detail is on page - 116

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.

FY12 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.

1. Manage the design phases to ensure quality, on time, and within budget deliveries.
2. Manage the permitting phase to ensure proper approvals with all governing agencies are obtained on schedule.
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.
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.
5. Observe the construction process for quality and cost effective solutions.
6. Assist all County departments with planning and budgeting projects.
7. Manage the overall construction or renovation process from initial budgeting to the completion of actual construction and close-out.

FY11 Accomplishments:

The following projects were completed:

1. BVL Concession Stand
2. Walk n Sticks
3. Completed Design of SO Contaminated Drug Evidence Storage.
4. Completed Design of SO DNA Screening Lab.
5. Completed Design of SO Latent Examiner Lab
6. Poinciana Health Department Modular.
7. Completed Design of the Fleet Maintenance Fueling Station.
8. Completed Design of the St. Cloud Health Department.

**FUND 001 – GENERAL FUND
PUBLIC WORKS**

9. Completed Design of Stadium Place Health Department.
10. Completed Design of the Shingle Creek Welcome Center.

Asset Management (4125)—Budget detail is on page - 117

MISSION STATEMENT:

The Building Maintenance Administration strives to increase the lifespan of all County Buildings and equipment by coordinating and implementing all routine service, repairs, scheduled and preventive maintenance and small capital improvements.

FY12 Goals & Objectives:

1. Maintain routine maintenance, preventive maintenance, and repair programs for County facilities under this administration that result in the most efficient, safe, and aesthetically pleasing work environment possible.
2. Provide for safe, accessible, well managed constitotionals that deliver quality life experiences for our residents and visitors.
3. Be proactive with the preventive maintenance procedures which will result in less failures and lower repair costs in the future.
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.
5. Provide design criteria for implementation into new projects thereby creating cost efficient maintenance and operating standards.
6. Coordinate services such as property appraisals, site testing, surveys, and title searches for properties being considered for acquisition by the County.

FY 2011 Accomplishments:

1. Engineering Design Specifications and Bid Scopes were completed, preparing the projects listed below:
 - Station 72 Tower Repairs
 - Jail (Simpson Road, 1983 Original Build) Air Handler Replacement in Medical, Admin, B-Pod and C-Pod – 14 total units.
 - Admin Building IT Server Room HVAC Upgrade
 - Saint Cloud Library Roof Replacement
2. Repaired the BVL Fire Station 62 Roof Trusses
3. Repaired the Roof Station 42 Poinciana
4. Central Library HVAC System Controls Replacement
5. 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
PUBLIC WORKS**

6. Replaced F-Pod Roof at the Jail
7. Completed the Move of Asset Management from Neptune Rd. to 3rd Floor Admin.
8. Installed a Utility Savings (power stabilization) system in Deer Run Fire Station 53

Mowing Unit (4158)—Budget detail is on page - 119

MISSION STATEMENT:

To effectively and efficiently inspect contractual services of countywide road right of way mowing and to provide maintenance of natural parks, active parks, passive parks and boat ramps throughout Osceola County while providing exceptional customer service in a professional and progressive manner.

FY12 Goals & Objectives:

The objective of the Mowing/Landscaping Services section is to provide inspection services for Osceola County road right of way mowing and provide professional maintenance of conservation areas and County owned parks and boat ramps. Specifically in the next Fiscal Year the goals and objectives are as follows:

1. Contracted Roadside Mowing

Objective: Provide contract monitoring and administration of 13 Contracts covering 17,000 acres of large machine mowing and 8,000 acres of small machine mowing and landscape maintenance to County Right of Ways.

2. Contracted Facility Mowing

Objective: Provide contract monitoring of 6 mowing contracts covering the maintenance 41 various county owned facilities.

3. In House Mowing

Objective: Provide in-house mowing for forty nine 49 locations (separate from contracted mowing) as designated such as Natural Parks, Active Parks, Boat Ramps, and Recreational Lands owned by the County.

FUND 001 – GENERAL FUND
COMMUNITY OUTREACH & PUBLIC INFORMATION

TRENDS & ISSUES

Community Outreach and Public Information ensures that Osceola citizens are informed of services and initiatives of Osceola County Government. This Department supports 2 FTEs, down 1 FTE from prior year due to County-wide reorganization for efficiencies. Personal Services also reflect lower retirement contributions. Operating Expenses are decreasing 42% due to reductions across all accounts based on trends.

PERTINENT DEPARTMENT INFORMATION

The Public Information Office:

- Informs residents of County services
- Produces BOCC Board Meetings, Commissioner’s Corner videos, and Public Service Announcements
- Publishes the *Citizen’s Handbook*
- Coordinates special events and outreach efforts
- Handles media and citizen requests for information

**FUND 001 – GENERAL FUND
COMMUNITY OUTREACH & PUBLIC INFORMATION**

Community Outreach & Public Information Department (1231) – Budget detail is on page - 68

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 community outreach efforts and events which foster a sense of community and quality of life on behalf of the Board of County Commissioners.

FY12 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 follow:

Goal 1 - Provide information 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, Good Samaritan TV, and Bright House On-Demand.
2. Produce informational programming and public service announcements of County programs and services including Parks, Libraries and Extension Services.
3. Produce Commissioners' Corner on a monthly basis.
4. Produce the Tourism Development Council (TDC) meetings on a monthly basis.
5. Serve as a central clearinghouse for all public records requests and media requests for information regarding Osceola County Government.
6. Act as liaison with the Hispanic media and community.
7. Send out timely, accurate press releases and media advisories in English/Spanish as needed.
8. Encourage participation of the public to fill vacancies on Advisory Boards by providing media with listings of vacancies via press releases and in local print media, and posting Advisory Board vacancies on a weekly basis in the BOCC agenda.
9. Advertise in local newspapers events happening around the County.
10. Continue to use social media (Facebook and Twitter) to inform residents about information that was sent via press releases to local media.
11. Update and publish the Citizens Handbook - a comprehensive local government reference guide available free to citizens every two years (based on election cycle).
12. Provide internal communications to Osceola County employees via InsideOsceola.org and company-wide emails.

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 in both English and Spanish.

FUND 001 – GENERAL FUND
COMMUNITY OUTREACH & PUBLIC INFORMATION

Goal 3 - Oversee content on County Government’s Website at www.insideosceola.org and www.osceola.org

Objectives:

1. Maintain accurate and up-to-date information about County Commission initiatives, Community Outreach activities 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.
3. Assist other departments in improving their websites to provide improved service.
4. Generate new content on a monthly basis for the Commissioners’ Corner section of the website.

Goal 4 - Community Outreach

Objectives:

1. Create and 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. Represent the Board of County Commissioners at miscellaneous community meetings, neighborhood events, business associations and other activities.
3. Develop and foster positive partnerships with media outlets, community groups and citizens.
4. The CO/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.
5. Assist local agencies/departments with the development of Proclamations/Resolutions to be read and approved at BOCC meetings.
6. Organize, plan and implement outreach efforts.
7. Maintain a Community Outreach database.
8. Organize Groundbreaking Ceremonies, Ribbon Cuttings, Town Hall Meetings and other activities as needed.
9. Oversee the planning and coordination of special events for the Board of County Commissioners/County Manager.

Goal 5 - Assist with Public Information Services from the Emergency Operations Center

Objectives:

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

**FUND 001-GENERAL FUND
BOCC/ COUNTY MANAGER'S OFFICE**

COST CENTER SUMMARY - (1211):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	8	0	0	0	0
Miscellaneous Revenues	402	500	0	0	0
Total Revenues:	\$410	\$500	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	1,390,926	1,874,537	1,385,168	1,335,574	-49,594
Operating Expenses	164,138	132,402	166,531	156,092	-10,439
Capital Outlay	23,498	0	0	0	0
Total Expenditures:	\$1,578,562	\$2,006,939	\$1,551,699	\$1,491,666	-\$60,033

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	17.00	21.00	15.00	14.00	-1.00
Total Personnel:	17.00	21.00	15.00	14.00	-1.00

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

COST CENTER SUMMARY - (1231):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	149,823	139,727	213,981	161,181	-52,800
Operating Expenses	63,742	23,617	57,554	33,256	-24,298
Total Expenditures:	\$213,565	\$163,344	\$271,535	\$194,437	-\$77,098

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	2.00	3.00	2.00	-1.00
Total Personnel:	2.00	2.00	3.00	2.00	-1.00

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

COST CENTER SUMMARY - (1241):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	589,020	702,687	625,029	532,782	-92,247
Operating Expenses	75,850	50,049	25,539	19,220	-6,319
Capital Outlay	3,222	0	0	0	0
Total Expenditures:	\$668,092	\$752,736	\$650,568	\$552,002	-\$98,566

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11 :
Full Time:	7.00	9.00	8.00	7.25	-0.75
Total Personnel:	7.00	9.00	8.00	7.25	-0.75

**FUND 001-GENERAL FUND
SPECIAL ASSESSMENTS**

COST CENTER SUMMARY - (1242):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Expenditures					
Personal Services	0	400,540	370,947	364,485	-6,462
Operating Expenses	0	14,731	31,668	18,956	-12,712
Total Expenditures:	\$0	\$415,271	\$402,615	\$383,441	-\$19,174

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11 :
Full Time:	0.00	5.75	5.75	5.75	0.00
Total Personnel:	0.00	5.75	5.75	5.75	0.00

**FUND 001-GENERAL FUND
BUSINESS PROCESS IMPROVEMENTS**

COST CENTER SUMMARY - (1243):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	0	0	166,103	166,103
Operating Expenses	0	0	0	134,835	134,835
Total Expenditures:	\$0	\$0	\$0	\$300,938	\$300,938

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.00	2.00	2.00
Total Personnel:	0.00	0.00	0.00	2.00	2.00

**FUND 001-GENERAL FUND
PURCHASING**

COST CENTER SUMMARY - (1251):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	803,284	764,780	671,271	683,850	12,579
Operating Expenses	49,406	36,663	43,863	34,812	-9,051
Capital Outlay	1,394	0	0	0	0
Total Expenditures:	\$854,084	\$801,443	\$715,134	\$718,662	\$ 3,528

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	12.00	12.00	11.00	11.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	12.00	12.00	11.00	11.00	0.00

**FUND 001-GENERAL FUND
EMPLOYEE BENEFITS**

COST CENTER SUMMARY - (1263):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	169,224	39,857	72,100	122,500	50,400
Total Expenditures:	\$169,224	\$39,857	\$72,100	\$122,500	\$50,400

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
HUMAN RESOURCES**

COST CENTER SUMMARY - (1265):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Charges For Services	104	27	0	0	0
Miscellaneous Revenues	2	0	0	0	0
Total Revenues:	\$106	\$27	\$0	\$0	\$0
Expenditures					
Personal Services	903,088	806,233	714,798	638,151	-76,647
Operating Expenses	79,502	88,453	54,537	64,845	10,308
Total Expenditures:	\$982,590	\$894,686	\$769,335	\$702,996	-\$66,339

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	15.00	14.00	10.25	10.00	-0.25
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	15.00	14.00	10.25	10.00	-0.25

**FUND 001-GENERAL FUND
FINANCE**

COST CENTER SUMMARY - (1271):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	164	0	0	0	0
Miscellaneous Revenues	6	0	0	0	0
Total Revenues:	\$170	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	1,400,470	1,450,337	1,543,406	1,442,845	-100,561
Operating Expenses	146,650	134,901	145,565	138,014	-7,551
Capital Outlay	2,567	0	5,000	0	-5,000
Total Expenditures:	\$1,549,687	\$1,585,238	\$1,693,971	\$1,580,859	-\$113,112

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	24.00	22.70	25.00	23.00	-2.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	24.00	22.70	25.00	23.00	-2.00

**FUND 001-GENERAL FUND
RECORDING SECRETARY**

COST CENTER SUMMARY - (1281):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	429,351	420,704	371,811	347,160	-24,651
Operating Expenses	17,697	7,108	18,895	13,047	-5,848
Capital Outlay	2,200	0	0	0	0
Total Expenditures:	\$449,248	\$427,812	\$390,706	\$360,207	-\$30,499

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	7.00	7.00	6.00	6.00	0.00
Total Personnel:	7.00	7.00	6.00	6.00	0.00

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

COST CENTER SUMMARY - (1282):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	0	0	11,250	0	-11,250
Miscellaneous Revenues	0	27,980	8,300	8,300	0
Less 5% Statutory Reduction	0	0	0	-415	-415
Total Revenues:	\$0	\$27,980	\$19,550	\$7,885	-\$11,665
<u>Expenditures</u>					
Operating Expenses	18,761	28,660	32,400	32,400	0
Total Expenditures:	\$18,761	\$28,660	\$32,400	\$32,400	\$0

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
COUNTY ATTORNEY**

COST CENTER SUMMARY - (1311):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	1,574,001	1,458,184	1,384,524	719,737	-664,787
Operating Expenses	159,837	84,749	93,163	278,648	185,485
Capital Outlay	3,700	0	0	0	0
Total Expenditures:	\$1,737,538	\$1,542,933	\$1,477,687	\$998,385	-\$479,302

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11 :
Full Time:	13.00	12.00	10.00	6.00	-4.00
Part Time:	1.00	1.00	1.00	1.00	0.00
Total Personnel:	14.00	13.00	11.00	7.00	-4.00

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

COST CENTER SUMMARY - (1413):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	100,152	101,718	89,583	88,722	-861
Operating Expenses	11,559	6,491	6,883	7,242	359
Total Expenditures:	\$111,711	\$108,209	\$96,466	\$95,964	-\$502

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	2.00	2.00	2.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 001-GENERAL FUND
COOPERATIVE EXTENSION SERVICES**

COST CENTER SUMMARY - (1414):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Intergovernmental Revenue	586,441	768,979	272,797	77,119	-195,678
Miscellaneous Revenues	3,170	3,500	3,755	1,000	-2,755
Other Sources	0	44,954	12,450	59,938	47,488
Fund Balance	0	0	11,459	9,430	-2,029
Total Revenues:	\$589,611	\$817,433	\$300,461	\$147,487	-\$152,974
<u>Expenditures</u>					
Personal Services	1,074,440	1,148,777	1,095,205	939,057	-156,148
Operating Expenses	561,530	709,855	259,251	105,556	-153,695
Capital Outlay	7,197	1,999	0	7,000	7,000
Total Expenditures:	\$1,643,167	\$1,860,631	\$1,354,456	\$1,051,613	-\$302,843

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	18.00	18.00	19.00	18.00	-1.00
Total Personnel:	18.00	18.00	19.00	18.00	-1.00

**FUND 001-GENERAL FUND
PASSIVE PARKS**

COST CENTER SUMMARY - (1416):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Intergovernmental Revenue	0	14,482	0	0	0
Miscellaneous Revenues	43,271	13,556	6,542	7,000	458
Less 5% Statutory Reduction	0	0	-327	-350	-23
Fund Balance	0	0	1,109,496	1,016,458	-93,038
Total Revenues:	\$43,271	\$28,038	\$1,115,711	\$1,023,108	-\$92,603
<u>Expenditures</u>					
Personal Services	0	0	0	150,870	150,870
Operating Expenses	0	57,428	222,655	297,669	75,014
Capital Outlay	0	4,336	893,056	117,366	-775,690
Total Expenditures:	\$0	\$61,764	\$1,115,711	\$565,905	-\$549,806

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.00	2.70	2.70
Total Personnel:	0.00	0.00	0.00	2.70	2.70

**FUND 001-GENERAL FUND
LAKES MANAGEMENT**

COST CENTER SUMMARY - (1417):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	25,050	41,338	351,517	119,253	-232,264
Operating Expenses	1,524	1,446	16,139	30,196	14,057
Total Expenditures:	\$26,574	\$42,784	\$367,656	\$149,449	-\$218,207

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.30	6.35	1.95	-4.40
Total Personnel:	0.00	0.30	6.35	1.95	-4.40

**FUND 001-GENERAL FUND
MOSQUITO CONTROL**

COST CENTER SUMMARY - (1418):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Intergovernmental Revenue	0	37,683	0	0	0
Miscellaneous Revenues	31,640	0	0	0	0
Fund Balance	0	0	402,987	391,893	-11,094
Total Revenues:	\$31,640	\$37,683	\$402,987	\$391,893	-\$11,094
<u>Expenditures</u>					
Personal Services	401,347	103,343	255,698	231,855	-23,843
Operating Expenses	464,958	485,017	241,729	236,557	-5,172
Capital Outlay	0	0	83,000	50,500	-32,500
Total Expenditures:	\$866,305	\$588,360	\$580,427	\$518,912	-\$61,515

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	1.40	3.65	3.40	-0.25
Part Time:	0.00	0.00	1.48	1.48	0.00
Total Personnel:	0.00	1.40	5.13	4.88	-0.25

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

COST CENTER SUMMARY - (1427):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	0	44,579	15,695	15,695	0
Less 5% Statutory Reduction	0	0	-785	-785	0
Transfers In	0	85,197	75,480	8,738	-66,742
Total Revenues:	\$0	\$129,776	\$90,390	\$23,648	-\$66,742
<u>Expenditures</u>					
Personal Services	0	102,107	74,874	74,523	-351
Operating Expenses	0	106,319	20,506	200,842	180,336
Total Expenditures:	\$0	\$208,426	\$95,380	\$275,365	\$179,985

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	2.00	1.00	1.00	0.00
Total Personnel:	0.00	2.00	1.00	1.00	0.00

**FUND 001-GENERAL FUND
STRATEGIC INITIATIVES**

COST CENTER SUMMARY - (1428):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	161,906	154,296	196,764	42,468
Operating Expenses	0	565,335	760,758	485,106	-275,652
Capital Outlay	0	42,300	0	0	0
Total Expenditures:	\$0	\$769,541	\$915,054	\$681,870	-\$233,184

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	1.00	1.00	1.85	0.85
Total Personnel:	0.00	1.00	1.00	1.85	0.85

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

COST CENTER SUMMARY - (1450):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	699,182	450,613	380,676	-69,937
Operating Expenses	0	37,863	14,271	6,119	-8,152
Capital Outlay	0	1,785	0	0	0
Total Expenditures:	\$0	\$738,830	\$464,884	\$386,795	-\$78,089

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	9.90	6.40	4.95	-1.45
Total Personnel:	0.00	9.90	6.40	4.95	-1.45

**FUND 001-GENERAL FUND
DEVELOPMENT REVIEW**

COST CENTER SUMMARY - (1453):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	398,210	259,170	516,026	256,856
Charges For Services	0	313	0	0	0
Less 5% Statutory Reduction	0	0	-12,958	-25,801	-12,843
Total Revenues:	\$0	\$398,523	\$246,212	\$490,225	\$244,013
<u>Expenditures</u>					
Personal Services	0	1,270,867	1,226,669	1,152,812	-73,857
Operating Expenses	0	38,038	52,131	46,416	-5,715
Total Expenditures:	\$0	\$1,308,905	\$1,278,800	\$1,199,228	-\$79,572

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	17.00	15.50	14.50	-1.00
Total Personnel:	0.00	17.00	15.50	14.50	-1.00

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

COST CENTER SUMMARY - (1454):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Other Taxes	0	396,291	309,973	372,932	62,959
Permits, Fees & Special Assessments	0	608,311	527,105	597,077	69,972
Intergovernmental Revenue	0	0	0	1,102,416	1,102,416
Charges For Services	0	407,621	494,753	369,855	-124,898
Judgment, Fines & Forfeits	0	228,978	246,919	106,445	-140,474
Miscellaneous Revenues	0	14,412	11,487	17,339	5,852
Less 5% Statutory Reduction	0	0	-79,512	-73,182	6,330
Total Revenues:	\$0	\$1,655,613	\$1,510,725	\$2,492,882	\$982,157
<u>Expenditures</u>					
Personal Services	0	2,688,208	3,036,945	2,482,907	-554,038
Operating Expenses	0	5,162,640	5,001,148	6,587,884	1,586,736
Capital Outlay	0	32,140	0	0	0
Total Expenditures:	\$0	\$7,882,988	\$8,038,093	\$9,070,791	\$1,032,698

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	36.00	42.00	37.00	-5.00
Total Personnel:	0.00	36.00	42.00	37.00	-5.00

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

COST CENTER SUMMARY - (1510):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	118,309	122,972	125,382	2,410
Operating Expenses	0	1,274	141,683	131,534	-10,149
Capital Outlay	0	0	0	3,400	3,400
Total Expenditures:	\$0	\$119,583	\$264,655	\$260,316	-\$4,339

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	3.00	3.00	3.00	0.00
Total Personnel:	0.00	3.00	3.00	3.00	0.00

**FUND 001-GENERAL FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1511):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	236,720	123,883	53,523	52,890	-633
Operating Expenses	54,441	205,872	47,964	144,609	96,645
Total Expenditures:	\$291,161	\$329,755	\$101,487	\$197,499	\$ 96,012

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	4.00	2.00	1.00	1.00	0.00
Part Time:	0.00	1.00	0.00	0.00	0.00
Total Personnel:	4.00	3.00	1.00	1.00	0.00

**FUND 001-GENERAL FUND
TEEN COURT**

COST CENTER SUMMARY - (1515):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	110,148	113,370	108,468	108,663	195
Operating Expenses	12,805	6,824	222,851	314,164	91,313
Capital Outlay	0	0	2,400	1,593	-807
Total Expenditures:	\$122,953	\$120,194	\$333,719	\$424,420	\$ 90,701

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	2.00	2.00	2.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 001-GENERAL FUND
VOCA**

COST CENTER SUMMARY - (1518):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	0	57,923	52,389	-5,534
Operating Expenses	0	0	6,538	10,377	3,839
Capital Outlay	0	0	0	1,695	1,695
Total Expenditures:	\$0	\$0	\$64,461	\$64,461	\$ 0

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	1.00	1.00	0.00
Part Time:	0.00	0.00	0.50	0.50	0.00
Total Personnel:	0.00	0.00	1.50	1.50	0.00

**FUND 001-GENERAL FUND
DRUG COURT**

COST CENTER SUMMARY - (1522):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	164,109	170,170	154,623	197,526	42,903
Operating Expenses	211,474	155,055	222,602	876,354	653,752
Total Expenditures:	\$375,583	\$325,225	\$377,225	\$1,073,880	\$ 696,655

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	3.00	3.00	3.00	4.00	1.00
Total Personnel:	3.00	3.00	3.00	4.00	1.00

**FUND 001-GENERAL FUND
ALTERNATIVE SANCTIONS**

COST CENTER SUMMARY - (1525):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	64,366	60,627	60,501	61,248	747
Operating Expenses	9,959	1,966	39,945	20,866	-19,079
Total Expenditures:	\$74,325	\$62,593	\$100,446	\$82,114	-\$18,332

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	1.00	1.00	1.00	0.00
Total Personnel:	1.00	1.00	1.00	1.00	0.00

**FUND 001-GENERAL FUND
SUPERVISED VISITATION**

COST CENTER SUMMARY - (1528):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	99,877	95,419	113,499	109,683	-3,816
Operating Expenses	10,245	13,581	29,571	16,269	-13,302
Total Expenditures:	\$110,122	\$109,000	\$143,070	\$125,952	-\$17,118

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	1.00	1.00	1.00	0.00
Part Time:	1.80	1.80	1.60	1.60	0.00
Total Personnel:	2.80	2.80	2.60	2.60	0.00

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

COST CENTER SUMMARY - (1541):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	293,452	451,686	355,123	313,144	-41,979
Total Expenditures:	\$293,452	\$451,686	\$355,123	\$313,144	-\$41,979

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
MEDIATION EXPENSE**

COST CENTER SUMMARY - (1542):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	45,101	0	0	0
Operating Expenses	3,950	5,485	53,503	19,935	-33,568
Total Expenditures:	\$3,950	\$50,586	\$53,503	\$19,935	-\$33,568

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	1.00	0.00	0.00	0.00
Total Personnel:	0.00	1.00	0.00	0.00	0.00

**FUND 001-GENERAL FUND
STATE ATTORNEY**

COST CENTER SUMMARY - (1551):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	1,075	755	840	1,435	595
Total Expenditures:	\$1,075	\$755	\$840	\$1,435	\$ 595

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
PUBLIC DEFENDER**

COST CENTER SUMMARY - (1561):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	9,615	7,609	7,000	7,000	0
Total Expenditures:	\$9,615	\$7,609	\$7,000	\$7,000	\$ 0

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1711):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Expenditures					
Personal Services	3,004,553	2,575,497	2,454,124	2,546,932	92,808
Operating Expenses	204,314	139,263	68,731	70,320	1,589
Capital Outlay	13,167	32,722	0	0	0
Total Expenditures:	\$3,222,034	\$2,747,482	\$2,522,855	\$2,617,252	\$94,397

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11 :
Full Time:	43.00	39.00	34.00	34.00	0.00
Part Time:	0.00	0.00	1.00	0.00	-1.00
Total Personnel:	43.00	39.00	35.00	34.00	-1.00

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

COST CENTER SUMMARY - (1799):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	2,850,877	1,931,370	1,939,378	1,984,803	45,425
Capital Outlay	608,563	271,538	79,000	316,000	237,000
Total Expenditures:	\$3,459,440	\$2,202,908	\$2,018,378	\$2,300,803	\$282,425

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

FUND 001-GENERAL FUND

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Miscellaneous Revenues	0	1,785	0	0	0
Total Revenues:	\$0	\$1,785	\$0	\$0	\$0
Expenditures					
Personal Services	501,906	843,525	796,159	791,958	-4,201
Operating Expenses	98,677	23,654	59,511	34,331	-25,180
Total Expenditures:	\$600,583	\$867,179	\$855,670	\$826,289	-\$29,381

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	5.00	10.00	9.00	9.00	0.00
Total Personnel:	5.00	10.00	9.00	9.00	0.00

**FUND 001-GENERAL FUND
TDC AUDIT**

COST CENTER SUMMARY - (1812):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	182,379	167,292	177,768	10,476
Operating Expenses	0	4,714	16,145	6,267	-9,878
Total Expenditures:	\$0	\$187,093	\$183,437	\$184,035	\$598

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	3.00	2.00	2.00	0.00
Total Personnel:	0.00	3.00	2.00	2.00	0.00

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

COST CENTER SUMMARY - (1813):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	261,178	196,476	196,167	-309
Operating Expenses	0	3,970	14,253	6,592	-7,661
Total Expenditures:	\$0	\$265,148	\$210,729	\$202,759	-\$7,970

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	3.00	3.00	3.00	0.00
Total Personnel:	0.00	3.00	3.00	3.00	0.00

**FUND 001-GENERAL FUND
CORRECTIONS**

COST CENTER SUMMARY - (2101):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Intergovernmental Revenue	16,045	261,437	214,907	291,653	76,746
Charges For Services	1,086,836	957,297	1,072,365	933,852	-138,513
Judgment, Fines & Forfeits	0	0	0	215,711	215,711
Miscellaneous Revenues	95,579	22,017	13,238	31,899	18,661
Less 5% Statutory Reduction	0	0	-54,280	-59,073	-4,793
Total Revenues:	\$1,198,460	\$1,240,751	\$1,246,230	\$1,414,042	\$167,812
Expenditures					
Personal Services	18,981,197	23,832,727	24,031,190	22,485,335	-1,545,855
Operating Expenses	2,606,050	2,906,705	2,794,876	3,279,104	484,228
Capital Outlay	129,264	120,248	54,351	1,400	-52,951
Grants and Aids	0	196,973	74,985	185,576	110,591
Transfers Out	0	0	17,160	0	-17,160
Total Expenditures:	\$21,716,511	\$27,056,653	\$26,972,562	\$25,951,415	-\$1,021,147

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	250.00	371.00	368.00	358.00	-10.00
Part Time:	0.30	0.00	0.00	0.00	0.00
Total Personnel:	250.30	371.00	368.00	358.00	-10.00

**FUND 001-GENERAL FUND
INMATE MEDICAL**

COST CENTER SUMMARY - (2114):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Miscellaneous Revenues	27,201	54,643	9,300	5,974	-3,326
Less 5% Statutory Reduction	0	0	-465	-299	166
Total Revenues:	\$27,201	\$54,643	\$8,835	\$5,675	-\$3,160
Expenditures					
Personal Services	2,136,358	2,226,776	2,173,295	2,198,172	24,877
Operating Expenses	2,520,669	2,265,845	2,812,637	2,875,729	63,092
Capital Outlay	0	3,958	0	0	0
Total Expenditures:	\$4,657,027	\$4,496,579	\$4,985,932	\$5,073,901	\$87,969

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	25.00	28.10	28.00	29.00	1.00
Part Time:	0.30	0.50	3.00	3.00	0.00
Total Personnel:	25.30	28.60	31.00	32.00	1.00

**FUND 001-GENERAL FUND
DRUG LAB**

COST CENTER SUMMARY - (2118):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	292,083	214,690	220,140	0	-220,140
Judgment, Fines & Forfeits	0	0	0	205,589	205,589
Less 5% Statutory Reduction	0	0	-11,007	-10,279	728
Total Revenues:	\$292,083	\$214,690	\$209,133	\$195,310	-\$13,823
<u>Expenditures</u>					
Personal Services	193,550	194,286	191,931	168,665	-23,266
Operating Expenses	69,037	61,813	78,066	77,621	-445
Total Expenditures:	\$262,587	\$256,099	\$269,997	\$246,286	-\$23,711

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	3.00	3.00	3.00	3.00	0.00
Total Personnel:	3.00	3.00	3.00	3.00	0.00

**FUND 001-GENERAL FUND
ANIMAL CONTROL**

COST CENTER SUMMARY - (2119):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	141,100	162,477	166,064	149,817	-16,247
Miscellaneous Revenues	5,849	8,764	0	0	0
Less 5% Statutory Reduction	0	0	-8,303	-7,491	812
Total Revenues:	\$146,949	\$171,241	\$157,761	\$142,326	-\$15,435
<u>Expenditures</u>					
Personal Services	178,283	373,812	207,413	106,497	-100,916
Operating Expenses	123,115	276,870	116,621	115,828	-793
Capital Outlay	0	7,841	0	0	0
Total Expenditures:	\$301,398	\$658,523	\$324,034	\$222,325	-\$101,709

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	3.00	2.00	3.60	2.00	-1.60
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.00	2.00	3.60	2.00	-1.60

**FUND 001-GENERAL FUND
KENNEL OPERATIONS**

COST CENTER SUMMARY - (2120):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	141,100	162,477	0	0	0
Miscellaneous Revenues	5,849	8,764	0	0	0
Total Revenues:	\$146,949	\$171,241	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	178,283	373,879	209,460	244,710	35,250
Operating Expenses	123,115	276,870	74,241	71,095	-3,146
Capital Outlay	0	7,841	0	0	0
Total Expenditures:	\$301,398	\$658,590	\$283,701	\$315,805	\$32,104

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	3.00	2.00	5.00	6.00	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.00	2.00	5.00	6.00	1.00

**FUND 001-GENERAL FUND
ROAD OPERATIONS**

COST CENTER SUMMARY - (2121):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Judgment, Fines & Forfeits	0	3,770	0	5,480	5,480
Less 5% Statutory Reduction	0	0	0	-274	-274
Total Revenues:	\$0	\$3,770	\$0	\$5,206	\$5,206
<u>Expenditures</u>					
Personal Services	718,603	1,104,040	687,903	698,343	10,440
Operating Expenses	101,219	105,492	128,625	142,202	13,577
Total Expenditures:	\$819,822	\$1,209,532	\$816,528	\$840,545	\$24,017

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	13.00	14.00	13.00	13.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	13.00	14.00	13.00	13.00	0.00

**FUND 001-GENERAL FUND
COMMUNICATIONS CENTER**

COST CENTER SUMMARY - (2122):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	389	0	0	0	0
Total Revenues:	\$389	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	454,671	0	369,399	397,795	28,396
Operating Expenses	137,720	0	116,250	42,304	-73,946
Capital Outlay	867	0	0	0	0
Total Expenditures:	\$593,258	\$0	\$485,649	\$440,099	-\$45,550

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	7.00	5.00	6.00	6.30	0.30
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	7.00	5.00	6.00	6.30	0.30

**FUND 001-GENERAL FUND
EMERGENCY MANAGEMENT**

COST CENTER SUMMARY - (2141):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Expenditures					
Personal Services	421,792	475,470	378,142	276,690	-101,452
Operating Expenses	191,361	146,329	63,103	335,207	272,104
Capital Outlay	41,383	79,548	0	2,500	2,500
Total Expenditures:	\$654,536	\$701,347	\$441,245	\$614,397	\$173,152

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11 :
Full Time:	7.00	7.00	5.05	4.55	-0.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	7.00	7.00	5.05	4.55	-0.50

**FUND 001-GENERAL FUND
COURTHOUSE SECURITY**

COST CENTER SUMMARY - (2161):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	128,264	177,696	192,084	185,514	-6,570
Miscellaneous Revenues	758	2,138	208	5,000	4,792
Less 5% Statutory Reduction	0	0	-9,615	-9,526	89
Total Revenues:	\$129,022	\$179,834	\$182,677	\$180,988	-\$1,689
<u>Expenditures</u>					
Personal Services	1,544,374	1,534,469	1,385,886	0	-1,385,886
Operating Expenses	56,204	29,371	90,217	806,188	715,971
Capital Outlay	0	5,250	0	0	0
Total Expenditures:	\$1,600,578	\$1,569,090	\$1,476,103	\$806,188	-\$669,915

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	29.00	29.00	26.00	0.00	-26.00
Part Time:	0.00	0.00	0.50	0.00	-0.50
Total Personnel:	29.00	29.00	26.50	0.00	-26.50

**FUND 001-GENERAL FUND
MEDICAL EXAMINER**

COST CENTER SUMMARY - (2192):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	661,522	654,595	620,866	579,978	-40,888
Total Expenditures:	\$661,522	\$654,595	\$620,866	\$579,978	-\$40,888

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
ENGINEERING**

COST CENTER SUMMARY - (4121):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Debt Service	499,408	499,408	499,409	499,409	0
Total Expenditures:	\$499,408	\$499,408	\$499,409	\$499,409	\$ 0

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
PROJECT ADMINISTRATION**

COST CENTER SUMMARY - (4123):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	419,607	412,300	469,218	346,479	-122,739
Operating Expenses	18,677	14,239	20,805	6,837	-13,968
Total Expenditures:	\$438,284	\$426,539	\$490,023	\$353,316	-\$136,707

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	5.00	4.00	5.10	4.20	-0.90
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	5.00	4.00	5.10	4.20	-0.90

**FUND 001-GENERAL FUND
ASSET MANAGEMENT**

COST CENTER SUMMARY - (4125):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	5,345	5,901	8,000	2,893	-5,107
Less 5% Statutory Reduction	0	0	-400	-145	255
Fund Balance	0	0	3,483,343	476,245	-3,007,098
Total Revenues:	\$5,345	\$5,901	\$3,490,943	\$478,993	-\$3,011,950
<u>Expenditures</u>					
Personal Services	2,982,300	2,679,577	2,623,265	2,392,581	-230,684
Operating Expenses	6,267,454	5,573,925	6,247,889	7,029,733	781,844
Capital Outlay	124,455	967,844	3,085,343	1,118,745	-1,966,598
Total Expenditures:	\$9,374,209	\$9,221,346	\$11,956,497	\$10,541,059	-\$1,415,438

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	51.00	46.25	46.25	45.00	-1.25
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	51.00	46.25	46.25	45.00	-1.25

**FUND 001-GENERAL FUND
PUBLIC WORKS**

COST CENTER SUMMARY (4136) :

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	0	0	20,000	33,977	13,977
Less 5% Statutory Reduction	0	0	-1,000	-1,699	-699
Total Revenues:	\$0	\$0	\$19,000	\$32,278	\$13,278
<u>Expenditures</u>					
Personal Services	104,265	108,601	104,604	105,588	984
Operating Expenses	67,766	49,942	51,778	52,003	225
Total Expenditures:	\$172,031	\$158,543	\$156,382	\$157,591	\$1,209

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	2.00	2.00	2.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 001-GENERAL FUND
MOWING UNIT**

COST CENTER SUMMARY - (4158):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	0	0	470,746	470,746
Operating Expenses	0	0	0	1,114,303	1,114,303
Total Expenditures:	\$0	\$0	\$0	\$1,585,049	\$ 1,585,049

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.00	9.15	9.15
Total Personnel:	0.00	0.00	0.00	9.15	9.15

**FUND 001-GENERAL FUND
ECONOMIC DEVELOPMENT**

COST CENTER SUMMARY - (5101):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	504,699	438,582	561,007	522,492	-38,515
Operating Expenses	515,945	755,911	581,380	399,627	-181,753
Capital Outlay	1,243	5,300	0	0	0
Total Expenditures:	\$1,021,887	\$1,199,793	\$1,142,387	\$922,119	-\$220,268

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	7.00	7.00	7.00	6.00	-1.00
Total Personnel:	7.00	7.00	7.00	6.00	-1.00

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

COST CENTER SUMMARY - (5102):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	0	3,371,768	2,937,101	-434,667
Total Expenditures:	\$0	\$0	\$3,371,768	\$2,937,101	-\$434,667

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
INDUSTRIAL DEVELOPMENT**

COST CENTER SUMMARY - (5103):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	0	0	85,797	85,797
Total Expenditures:	\$0	\$0	\$0	\$85,797	\$ 85,797

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

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

COST CENTER SUMMARY - (6141):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	123,908	128,854	115,398	114,297	-1,101
Operating Expenses	9,510	5,912	10,998	7,986	-3,012
Total Expenditures:	\$133,418	\$134,766	\$126,396	\$122,283	-\$4,113

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	2.00	2.00	2.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 001-GENERAL FUND
MORTGAGE FORECLOSURE PREVENTION**

COST CENTER SUMMARY - (6167):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	0	0	94,415	94,415
Operating Expenses	0	0	0	121,303	121,303
Total Expenditures:	\$0	\$0	\$0	\$215,718	\$ 215,718

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.00	2.00	2.00
Total Personnel:	0.00	0.00	0.00	2.00	2.00

**FUND 001-GENERAL FUND
HUMAN SERVICES**

COST CENTER SUMMARY - (6173):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Intergovernmental Revenue	0	0	53,320	38,720	-14,600
Charges For Services	0	63,800	210,000	0	-210,000
Miscellaneous Revenues	81,665	331,363	0	0	0
Less 5% Statutory Reduction	0	0	-10,500	0	10,500
Fund Balance	0	0	22,536	30,134	7,598
Total Revenues:	\$81,665	\$395,163	\$275,356	\$68,854	-\$206,502
<u>Expenditures</u>					
Personal Services	507,196	374,905	383,118	362,269	-20,849
Operating Expenses	3,481,445	2,818,754	3,736,082	3,578,239	-157,843
Capital Outlay	6,000	0	3,500	0	-3,500
Grants and Aids	8,000	10,000	63,320	68,854	5,534
Total Expenditures:	\$4,002,641	\$3,203,659	\$4,186,020	\$4,009,362	-\$176,658

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	9.00	7.00	6.47	5.70	-0.77
Total Personnel:	9.00	7.00	6.47	5.70	-0.77

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

COST CENTER SUMMARY - (6181):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	58,771	54,072	59,670	0	-59,670
Operating Expenses	4,177	2,241	17,066	2,000	-15,066
Total Expenditures:	\$62,948	\$56,313	\$76,736	\$2,000	-\$74,736

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	0.00	1.00	0.00	-1.00
Total Personnel:	1.00	0.00	1.00	0.00	-1.00

**FUND 001-GENERAL FUND
LEGAL AID**

COST CENTER SUMMARY - (6185):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	101,372	104,200	105,979	107,568	1,589
Reserves - Restricted	0	0	353	0	-353
Total Expenditures:	\$101,372	\$104,200	\$106,332	\$107,568	\$ 1,236

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
PARKS**

COST CENTER SUMMARY - (7201):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	1,403,225	1,469,216	1,041,567	792,615	-248,952
Operating Expenses	864,800	822,205	757,050	530,908	-226,142
Capital Outlay	42,075	67,637	252,245	14,644	-237,601
Grants and Aids	25,000	0	0	0	0
Total Expenditures:	\$2,335,100	\$2,359,058	\$2,050,862	\$1,338,167	-\$712,695

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	27.00	26.00	20.00	14.80	-5.20
Part Time:	1.00	0.00	0.00	0.00	0.00
Total Personnel:	28.00	26.00	20.00	14.80	-5.20

**FUND 001-GENERAL FUND
TREE BANK**

COST CENTER SUMMARY - (7350):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Capital Outlay	0	0	0	131,599	131,599
Total Expenditures:	\$0	\$0	\$0	\$131,599	\$131,599

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
HERITAGE PARK**

COST CENTER SUMMARY - (7503):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	224,369	195,891	205,618	175,225	-30,393
Total Expenditures:	\$224,369	\$195,891	\$205,618	\$175,225	-\$30,393

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

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

COST CENTER SUMMARY - (9111):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	1,055	142,772	233,996	224,080	-9,916
Total Expenditures:	\$1,055	\$142,772	\$233,996	\$224,080	-\$9,916

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

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

COST CENTER SUMMARY - (9121):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	54,083	61,331	41,966	18,477	-23,489
Transfers Out	2,962,434	2,651,904	2,417,517	2,615,746	198,229
Reserves - Restricted	0	0	10,000	10,000	0
Total Expenditures:	\$3,016,517	\$2,713,235	\$2,469,483	\$2,644,223	\$174,740

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
TAX COLLECTOR**

COST CENTER SUMMARY - (9131):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	6,741,460	6,176,968	6,029,926	5,896,939	-132,987
Total Expenditures:	\$6,741,460	\$6,176,968	\$6,029,926	\$5,896,939	-\$132,987

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
PROPERTY APPRAISER**

COST CENTER SUMMARY - (9141):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	221,883	195,329	273,243	167,429	-105,814
Transfers Out	4,663,330	5,101,083	5,645,728	4,622,093	-1,023,635
Reserves - Restricted	0	0	93,131	0	-93,131
Total Expenditures:	\$4,885,213	\$5,296,412	\$6,012,102	\$4,789,522	-\$1,222,580

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	893,846	964,430	427,432	425,348	-2,084
Capital Outlay	0	32,459	2,539	8,345	5,806
Grants and Aids	15,974	131,372	102,957	44,161	-58,796
Transfers Out	50,550,835	48,751,908	50,251,723	50,618,422	366,699
Total Expenditures:	\$51,460,655	\$49,880,169	\$50,784,651	\$51,096,276	\$311,625

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
OUTSIDE AGENCIES-COMM/ECON DEV**

COST CENTER SUMMARY - (9531):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	451,800	469,123	465,000	465,000	0
Grants and Aids	2,369,589	687,795	388,569	0	-388,569
Total Expenditures:	\$2,821,389	\$1,156,918	\$853,569	\$465,000	-\$388,569

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
HEALTH UNIT**

COST CENTER SUMMARY - (9641):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	593,354	712,095	661,285	668,892	7,607
Total Expenditures:	\$593,354	\$712,095	\$661,285	\$668,892	\$ 7,607

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 001-GENERAL FUND
OTHER GOVERNMENT SUPPORT SERVICES**

COST CENTER SUMMARY - (9819):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Current Ad Valorem Taxes	129,834,293	131,446,586	121,575,882	112,025,389	-9,550,493
PY Delinquent Ad Valorem Tax	384,893	449,989	30,000	295,585	265,585
Other Taxes	6,347,943	16,949,905	15,821,122	18,259,787	2,438,665
Permits, Fees & Special Assessments	0	404	0	0	0
Intergovernmental Revenue	19,460,887	20,233,887	18,733,542	20,275,412	1,541,870
Charges For Services	1,379,841	1,287,172	1,481,000	1,321,799	-159,201
Judgment, Fines & Forfeits	20,210	33,811	31,300	156,026	124,726
Miscellaneous Revenues	1,622,544	1,072,191	886,000	766,686	-119,314
Less 5% Statutory Reduction	0	0	-7,916,793	-7,649,231	267,562
Other Sources	3,057,355	1,554,921	200,000	200,000	0
Transfers In	0	0	11,542,454	10,110,364	-1,432,090
Fund Balance	0	0	42,867,543	58,991,579	16,124,036
Total Revenues:	\$162,107,966	\$173,028,866	\$205,252,050	\$214,753,396	\$9,501,346
Expenditures					
Operating Expenses	8,492,863	4,645,885	9,134,147	5,668,736	-3,465,411
Capital Outlay	0	32,459	2,539	8,345	5,806
Debt Service	18,350	3,267	0	0	0
Grants and Aids	1,162,916	1,011,931	359,544	694,161	334,617
Other Non Operating Expenses	158	568	1,000	1,000	0
Transfers Out	50,550,835	48,751,908	63,500,742	76,198,918	12,698,176
Reserves - Operating	0	0	33,265,954	35,428,105	2,162,151
Reserves - Restricted	0	0	147,099	205,542	58,443
Reserves - Stability	0	0	9,003,140	9,003,140	0
Total Expenditures:	\$60,225,122	\$54,446,018	\$115,414,165	\$127,207,947	\$11,793,782

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

Special Revenue Funds

Table of Contents

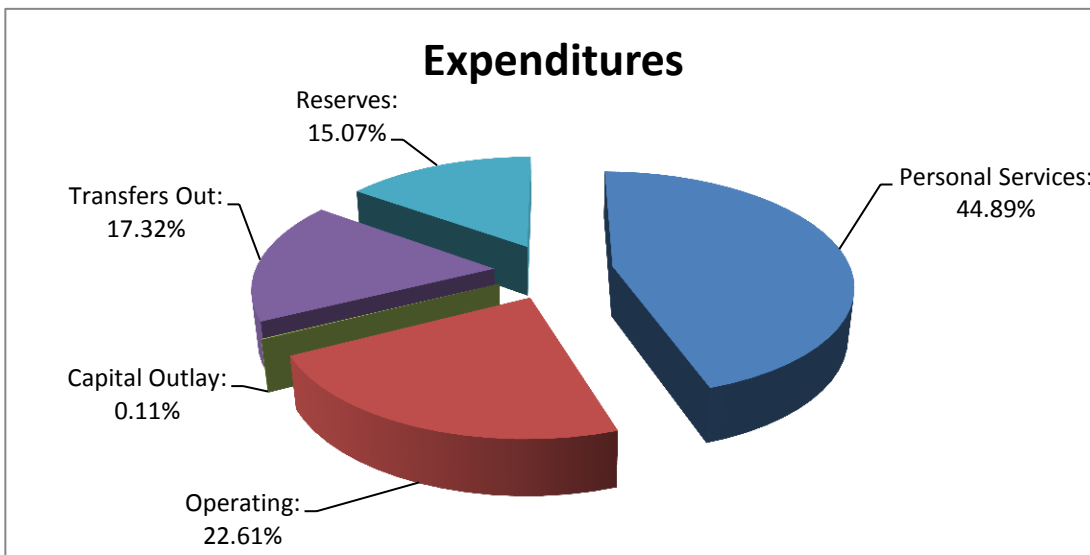
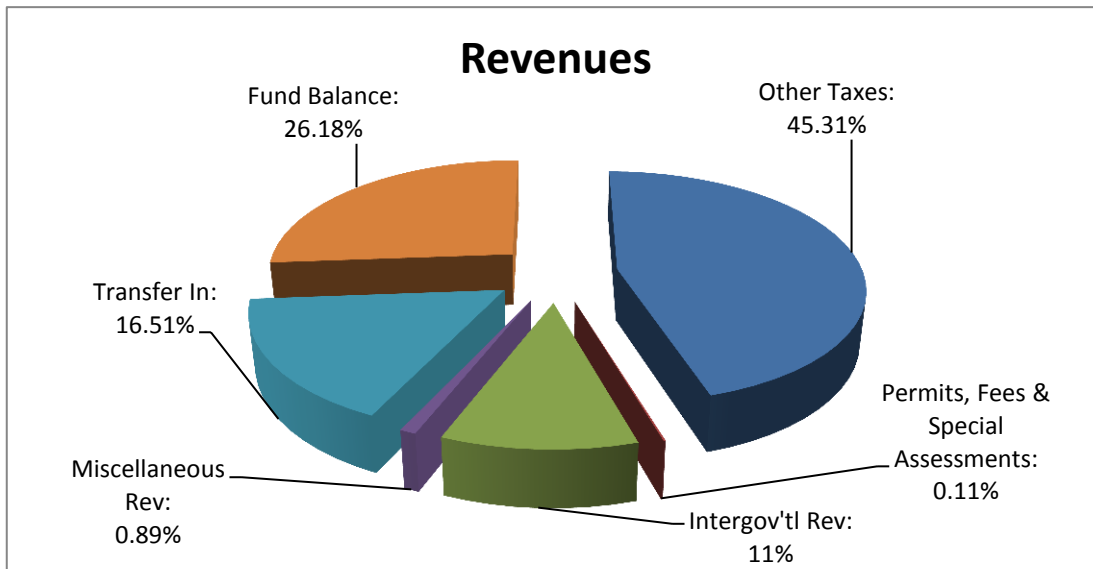
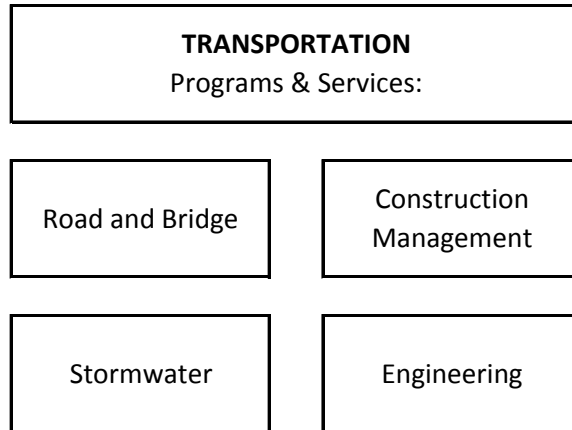
Fund - Fund Title	Page
Special Revenue Fund Group Description	1
102 – Transportation Trust Fund	2
103 – Drug Abuse Treatment Fund	17
104 – Tourist Development Tax Fund	20
105 – TDT 5 th Cent Resort Tax Fund	48
106 – 6 th Cent Resort Tax Fund	52
107 – Library Fund	55
109 – Law Enforcement Trust Fund	81
111 – State Housing Initiative partnership (SHIP) Program Fund.....	84
112 – Emergency (911) Communications Fund	87
113 – Buenaventura Lakes MSBU Fund	90
114 – Neighborhood Stabilization Program (NSP) Fund	94
115 – Court Facilities Fund.....	98
117 – Library Endowment Fund.....	101
118 – Homelessness Prevention & Rapid Re-Housing Fund (HPRP)	104
122 – Neighborhood Stabilization Program 3	107
124 – Environmental Land Acquisition Fund.....	111
125 – Environmental Land Maintenance Fund	115
126 – G.O. Bond Series 2010 Environmental Land Acquisition Fund	119
128 – Subdivision Pond Maintenance MSBU Fund	122
129 – Street Lighting MSBU Fund.....	203
130 – Court Technology Fund	245
134 – Countywide Fire Fund.....	250
136 – Homestead Foreclosure Mediation Fund.....	263
139 – Criminal Justice Training Fund	267
148 – The Building Fund	270
151 – Community Development Block Grant (CDBG) Fund	274
152 – Municipal Services Tax Units (MSTU) Fund	279

Fund - Fund Title	Page
153 – Municipal Services Benefit Units (MSBU) Fund.....	323
154 – Constitutional Gas Tax Fund	335
155 – W192 Redevelopment Fund	339
158 – Intergovernmental Radio Communication Fund	343
168 – Section 8 Fund	348
174 – Transportation Impact Fee 2003 Fund.....	352
177 – Fire Impact Fee Fund	356
178 – Parks Impact Fee Fund	359
180 – Inmate Welfare Fund	362
182 – Transportation Impact Fee Zone 2 Fund	365
183 – Transportation Impact Fee Zone 3 Fund	369
184 – Transportation Impact Fee Zone 4 Fund	373
185 – Transportation Impact Fee Zone 5 Fund	377
186 – Transportation Impact Fee Zone 6 Fund	381
187 – Transportation Impact Fee Poinciana Overlay Fund	385

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



FUND 102- TRANSPORTATION TRUST FUND

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. This fund relies on support from the General Fund to cover its costs; however, for FY12, the transfer in from the General Fund decreased by over \$4.6 million due to reorganization by the department and reductions in Operating costs. The number of FTEs decreased by 12.7 from the FY11 Adopted Budget. Five FTEs were re-allocated to the General Fund during FY 2011 with the creation of the Mowing Unit office, and the remaining reduction in FTEs is due to the department eliminating vacant positions, reorganizing and split-funding positions that service other areas of the Public Works department. Additionally, transfers in from the Impact Fee funds to reimburse costs for Project Management were adjusted based on the approved projects for FY12.

PERTINENT FUND INFORMATION

For FY12, this Fund provides for the following:

- Professional water quality testing
- Roadway and drainage engineering and design
- Oversight of intersection and roadway construction
- Maintenance and operation of traffic signals, signs, pavement markings
- Funding of traffic control devices such as railroad crossings, traffic signals/beacons and street lights
- Maintenance for roadway drainage including erosion, collapse and headwalls for approximately 1600 miles of open roadside ditches and 300 miles of enclosed systems
- Repair and maintenance of 1900 paved lane miles throughout the County
- Right of Way maintenance for approximately 70 miles of outfall storm water ditches and retention ponds
- Maintenance of 136 miles of unpaved roads countywide

FUND 102- TRANSPORTATION TRUST FUND
REVENUE SOURCES

OTHER TAXES

Osceola County consumers pay 15-cents in State and local fuel tax on each gallon of gasoline sold. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads, bridges, mass transit, and purchase of right-of-way. Out of this 15-cent tax, 7.75 cents per gallon are allocated to the County of which 5.75 cents per gallon are accounted for in this Fund and the remaining 2 cents are in the Constitutional Gas Tax Fund (Fund 154).

One-Cent Voted Fuel Tax (9th Cent)- This tax was voted on and approved by the citizens of Osceola County, enacted pursuant to Section 336.021 (1) (a) of Florida Statutes. The County receives 100% for transportation related expenses. This revenue, which is estimated at \$1.7 million in FY12, provides partial funding for the Engineering and Road and Bridge operations in this Fund. It is also a pledged source for both the 1998 and 2003 Transportation Revenue and Refunding bonds.

Local Option Fuel Tax 1 to 6th Cent- This fuel tax on each gallon of motor and diesel fuel was also voted on and approved by the citizens of Osceola County for transportation related expenses including mass transit. Through an inter-local agreement, this revenue is shared with the cities of Kissimmee, (25%), and St. Cloud, (12.5%). The County's portion of the 6-cents is 62.5% or 3.75 cents and is estimated at \$6 million for FY12. This is also a pledged source for both the 1998 and 2003 Transportation Revenue and Refunding bonds.

PERMITS, FEES & SPECIAL ASSESSMENTS

These funds include charges for fees and permits collected by the Public Works Department. These fees are listed in Fee Resolution # 11-009R and include items such as permits, inspection fees, plans review, flood zone determination, among others.

INTERGOVERNMENTAL REVENUE

Motor Fuel Tax Rebate- Florida Statutes Section 206.625 establishes that counties can request a rebate for a portion of State fuel taxes paid on the fuel used by County vehicles. The FY12 budget is based on prior year's collection trends.

County Gas Tax 7th Cent- This fuel tax is enacted pursuant to Florida Statutes Section 206.41 (b). Authorized uses include (per F.S. 206.60) right-of-way acquisition; construction, reconstruction, operation, and maintenance of transportation facilities, roads and bridges. This revenue stream, which in FY12 is budgeted at \$1.7 million, provides partial funding for the Engineering and Road and Bridge operations. It is also a pledged source for both the 1998 and 2003 Transportation Revenue and Refunding bonds.

FUND 102- TRANSPORTATION TRUST FUND
REVENUE SOURCES

MISCELLANEOUS REVENUE

Interest earned on all bank accounts as well as reimbursements and refunds from prior year expenses.

TRANSFERS IN

Transfers from other funds within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. The revenue reflected for FY12 includes transfers from the General Fund to supplement the funding needed for Public Works and Road and Bridge Departments. Also included is a transfer from the Constitutional Gas Tax Fund and from the Transportation Impact Fee Funds to pay for the project administration and construction management of impact fee eligible road improvements. The decrease in the Transfer In is due to the General Fund reducing its level of support to this Fund due to departmental cuts as well as decreases in the transfers from the Impact Fee funds resulting from fewer road projects.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 102-TRANSPORTATION TRUST FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Other Taxes	7,815,542	7,689,911	7,588,843	7,836,832	247,989
Permits, Fees & Special Assessments	87,841	86,305	70,000	20,000	-50,000
Intergovernmental Revenue	1,687,007	1,664,975	1,642,651	1,839,212	196,561
Charges For Services	165	0	0	0	0
Miscellaneous Revenues	195,138	148,049	130,821	154,272	23,451
Less 5% Statutory Reduction	0	0	-471,615	-492,516	-20,901
Transfers In	14,350,562	11,464,310	7,970,610	2,914,037	-5,056,573
Fund Balance	0	0	3,370,425	4,528,140	1,157,715
Total Revenues:	\$24,136,255	\$21,053,550	\$20,301,735	\$16,799,977	-\$3,501,758
Expenditures					
Personal Services	11,009,416	10,065,419	8,678,254	7,542,306	-1,135,948
Operating Expenses	9,976,738	4,650,856	4,864,000	3,797,929	-1,066,071
Capital Outlay	11,338	2,800	0	18,000	18,000
Other Non Operating Expenses	1,112	0	0	0	0
Transfers Out	4,164,719	4,895,687	4,725,889	2,909,256	-1,816,633
Reserves - Operating	0	0	2,033,592	2,532,486	498,894
Total Expenditures:	\$25,163,323	\$19,614,762	\$20,301,735	\$16,799,977	-\$3,501,758

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	189.00	162.00	145.10	132.35	-12.75
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	189.00	162.00	145.10	132.35	-12.75

FUND 102—TRANSPORTATION TRUST FUND

Building Maintenance- (4125) – Budget detail is on page 5-10

Trends & Issues

This cost center is new to the Transportation Trust Fund for FY12. In prior years, the cost associated with utilities and repairs and maintenance were a part of various other offices within this fund; however, the Building Maintenance office was responsible for providing these functions. Re-appropriating the related expenditures to the Building Maintenance cost center allows this office to better manage this budget.

Stormwater- (4150) – Budget detail is on page 5-11

Trends & Issues

This cost center provides stormwater monitoring and improvements that directly impact infrastructure and public safety. Only 1 FTE is allocated to this office.

Public Works Administration- (4152) - Budget detail is on page 5-12

FY12 Goals & Objectives

GOAL 1 - To provide outstanding services which enhance the quality of life and contribute to the economic development of the County

Objective A: To continue to provide leadership, guidance, and support staffing to all Public Works service sections

Objective B: To improve leadership skills, organizational guidance, and increase the use of support staff within all Public Works service sections

GOAL 2 - To ensure that capital projects are completed in a high-quality, cost effective and timely manner.

Objective A: Work with the departments of Finance, Office of Management and Budget and the County Auditor's Office to improve capital project reporting processes and documentation.

Trends & Issues

The Public Works Administration section oversees the administration, budget preparation and control functions of the public works department. Personal Services in this cost center increased slightly for FY12 due to the increase of .4 FTEs as part of the department reorganization.

Traffic Engineering (4154) – Budget detail is on page 5-13

FY12 Goals & Objectives:

GOAL 1 - Provide a safe and effective traffic network within Osceola County.

Objective: Maintain and improve the county's traffic control infrastructure.

FUND 102—TRANSPORTATION TRUST FUND

- 1) Perform and act upon traffic analysis, to include signal, signal timing and count studies, where patterns show a need for improvement.
- 2) Fabricate, install and maintain the county's traffic control infrastructure utilizing county personnel and contractual services.

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. Personal Services reflects a slight increase for FY12 due to re-allocating 1 FTE from the Engineering cost center (4155).

Engineering (4155) -- Budget detail is on page 5-14

FY12 Goals & Objectives:

GOAL 1 - Provide a safe and effective roadway and drainage network within Osceola County.

Objective: 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.

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's budget decreased by 63% from FY11 due to a department reorganization resulting in a reduction of 4 FTEs.

Construction Management (4156) -- Budget detail is on page 5-15

FY12 Goals & Objectives:

GOAL 1 - Manage the current CMAR projects.

Objective: 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.

Objective: 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

Trends & Issues

The Construction Management Section has the responsibility of planning, coordinating and managing the construction of roads and transportation capital improvement projects. Personal Services has decreased in FY12 due to the elimination of 1 vacant position.

Road & Bridge (4157) – Budget detail is on page 5-16

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.

FY12 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 42 lane miles of paved roadways.

Objective:

- 1) A sum of \$3.5M has been adopted in this Fiscal Year's budget to resurface approximately 42 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.

Trends & Issues

The Road & Bridge office oversees roads, inspections, maintenance and repairs of the Public Works department. The budget for this office has decreased 18% for FY12 due to the shifting of personnel and mowing contracts to the Mowing Unit (cost center 4158) in the General Fund during FY11.

**FUND 102-TRANSPORTATION TRUST FUND
ASSET MANAGEMENT**

COST CENTER SUMMARY - (4125):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	0	0	64,245	64,245
Total Expenditures:	\$0	\$0	\$0	\$64,245	\$ 64,245

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 102-TRANSPORTATION TRUST FUND
STORMWATER**

COST CENTER SUMMARY - (4150):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	0	0	82,536	82,536
Operating Expenses	0	0	0	309,859	309,859
Total Expenditures:	\$0	\$0	\$0	\$392,395	\$ 392,395

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.00	1.00	1.00
Total Personnel:	0.00	0.00	0.00	1.00	1.00

**FUND 102-TRANSPORTATION TRUST FUND
PUBLIC WORKS / PROJECT MGMT**

COST CENTER SUMMARY - (4152):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	964,792	1,175,409	621,155	655,897	34,742
Operating Expenses	579,219	143,948	149,095	117,107	-31,988
Capital Outlay	4,623	0	0	0	0
Total Expenditures:	\$1,548,634	\$1,319,357	\$770,250	\$773,004	\$ 2,754

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	17.00	12.00	8.30	8.65	0.35
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	17.00	12.00	8.30	8.65	0.35

**FUND 102-TRANSPORTATION TRUST FUND
TRAFFIC ENGINEER**

COST CENTER SUMMARY - (4154):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	1,753,971	1,261,035	1,034,472	1,118,180	83,708
Operating Expenses	726,639	435,516	438,089	422,046	-16,043
Capital Outlay	5,675	0	0	0	0
Total Expenditures:	\$2,486,285	\$1,696,551	\$1,472,561	\$1,540,226	\$ 67,665

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	26.00	18.00	16.00	17.00	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	26.00	18.00	16.00	17.00	1.00

**FUND 102-TRANSPORTATION TRUST FUND
ENGINEERING**

COST CENTER SUMMARY - (4155):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	367,242	206,561	552,950	205,047	-347,903
Operating Expenses	0	939	23,262	6,712	-16,550
Total Expenditures:	\$367,242	\$207,500	\$576,212	\$211,759	-\$364,453

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	4.00	4.00	6.00	2.00	-4.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	4.00	6.00	2.00	-4.00

**FUND 102-TRANSPORTATION TRUST FUND
CONSTRUCTION**

COST CENTER SUMMARY - (4156):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	1,216,159	867,965	684,534	543,033	-141,501
Operating Expenses	0	18,979	27,558	23,941	-3,617
Total Expenditures:	\$1,216,159	\$886,944	\$712,092	\$566,974	-\$145,118

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	16.00	9.00	7.00	6.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	16.00	9.00	7.00	6.00	-1.00

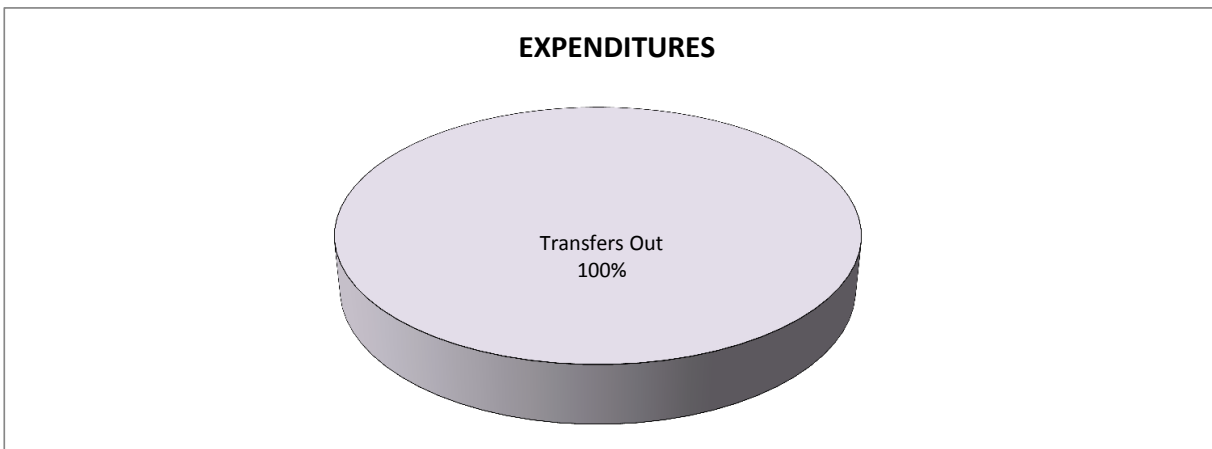
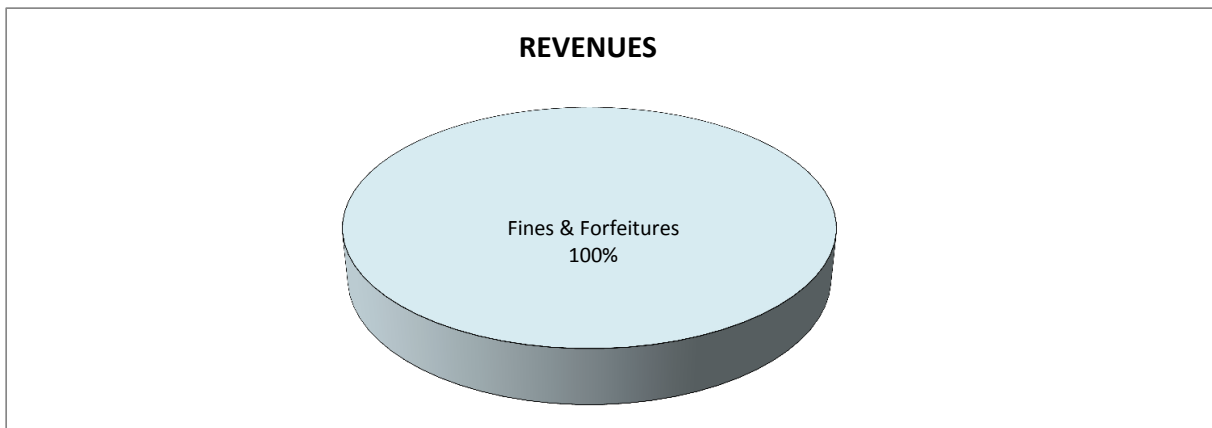
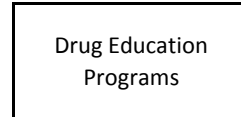
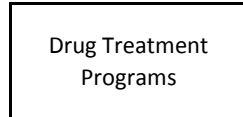
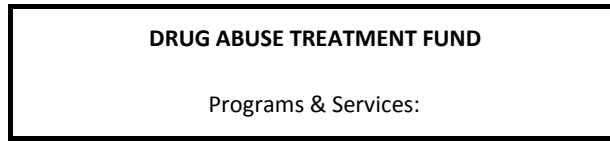
**FUND 102-TRANSPORTATION TRUST FUND
ROAD AND BRIDGE**

COST CENTER SUMMARY - (4157):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	5,695,921	5,716,861	5,309,385	4,937,613	-371,772
Operating Expenses	3,519,228	3,168,491	3,354,588	2,138,599	-1,215,989
Capital Outlay	1,040	2,800	0	18,000	18,000
Other Non Operating Expenses	1,112	0	0	0	0
Total Expenditures:	\$9,217,301	\$8,888,152	\$8,663,973	\$7,094,212	-\$1,569,761

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	114.00	110.00	102.00	97.70	-4.30
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	114.00	110.00	102.00	97.70	-4.30

FUND 103 - DRUG ABUSE TREATMENT FUND



FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program which is managed by Court Administration. Anticipated revenues are estimated to decline by 21% from the FY11 Adopted budget. For FY12, anticipated funding will contribute approximately 9.4% of the required funding in support of this program, which is a decrease of 18% from the FY11 Adopted Budget. The decrease is due to a significant increase in the FY12 Drug Court Program expenditure budget coupled with declining revenues.

PERTINENT FUND INFORMATION

This Fund supports the operations of the Drug Court Program.

REVENUE SOURCES

Per Florida Statute 893.165 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 County's Alcohol and Other Drug Abuse Trust Fund. Below is a description of this revenue source.

JUDGMENT, FINES AND FORFEITURES

Proceeds from fees and charges paid to the Clerk of the Circuit Court and remitted to the BOCC. *Florida Statute 938.13(1)(b)* authorizes the Clerk of the Circuit Court to impose an additional cost of \$15. \$1 of this revenue is retained by the Clerk of the Circuit Court while the other \$14 is remitted to the BOCC for allocation to local substance abuse programs. The Board established its Drug Abuse Treatment program per County Ordinance 00-11 effective May 4, 2000.

FUND 103-DRUG ABUSE TREATMENT FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	113,247	98,915	96,726	0	-96,726
Judgment, Fines & Forfeits	0	0	0	76,705	76,705
Miscellaneous Revenues	411	302	0	0	0
Less 5% Statutory Reduction	0	0	-4,836	-3,835	1,001
Total Revenues:	\$113,658	\$99,217	\$91,890	\$72,870	-\$19,020
<u>Expenditures</u>					
Transfers Out	104,481	93,085	91,890	72,870	-19,020
Total Expenditures:	\$104,481	\$93,085	\$91,890	\$72,870	-\$19,020

FUND 104 - TOURIST DEVELOPMENT TAX FUND

TOURIST DEVELOPMENT TAX FUND

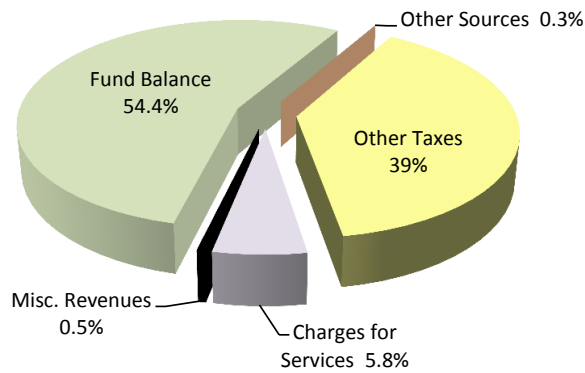
Programs & Services:

Acquire, construct, and operate a convention center, sports stadium and arena, coliseum, auditoriums and museums

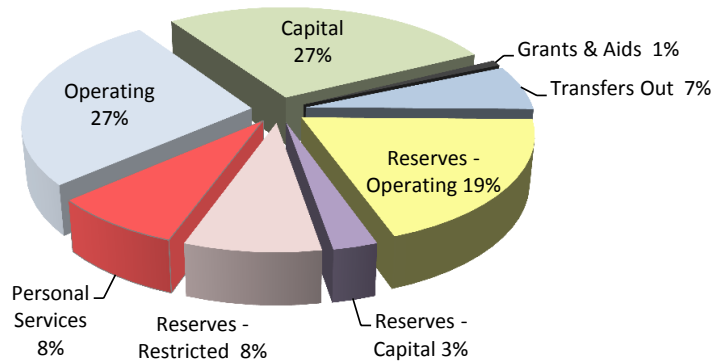
Fund convention, tourist, and news bureaus, as well as tourist information centers, as county agencies

Promote and advertise tourism

REVENUES



EXPENDITURES



FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

For FY12, it is estimated that TDT taxes will increase 13%, or \$2,560,762, over the FY11 Adopted Budget based on current year's upward trend in collections. Other revenue changes are a decline in charges for services and interest earnings. Fund balance is estimated to increase \$6 million over the FY11 Adopted Budget. For FY12, the Adopted Budget is \$54,504,339 and reflects an increase of 18% from the FY11 Adopted Budget.

The budget for personal services reflects a decrease from the FY11 Adopted Budget due to reduction in salaries and wages for umpires and scorekeepers, changes in staff, and decrease in retirement contributions. Seventy-nine full-time equivalent (FTE) positions are included in this Fund, an increase of 3.5 from prior year due to corrections made to the Facility Attendants from .3 to .5 FTEs. The operating expenses budget increased 2.7% over the FY11 Adopted Budget mostly due to increases in professional and other contractual services, offset somewhat by a reduction in insurance costs for property, liability, and vehicles. The FY12 budget includes funding for various capital projects totaling nearly \$14.9 million, including \$7.5 million for Harmony ballfields, \$6.4 million for improvements and equipment for Osceola Heritage Park, and over \$.5 million for Austin Tindall expansion. Reserves are decreasing 20.5% due to moving Harmony ballfields out of capital reserves, offset partially by an increase in Operating Reserves to offset timing of receipts and cash flow variations

PERTINENT FUND INFORMATION

This Fund supports the operations of the following:

- Convention and Visitors Bureau which provides global marketing, sales, and publicity
- Austin Tindall Park, which hosts soccer, rugby, lacrosse, football and other field turf sports
- Osceola County Stadium, which is the Florida home of the Houston Astros and the national headquarters of the United States Specialty Sports Association (USSSA)
- Bermuda Sports Complex, which is the home of the Rebel Games and many other softball and youth baseball tournaments
- Silver Spurs Arena and Exhibition Building at Osceola Heritage Park

FUND 104 – TOURIST DEVELOPMENT TAX FUND REVENUE SOURCES

This Fund covers the costs of tourist development programs, major parks, and stadium cost centers. The major funding source comes from the 4 percent local option tourist development tax. This tax is a levy on hotel rooms and other temporary lodging. Other revenues include Charges for Services, Miscellaneous Revenues, Other Sources, and Fund Balance. Below is a description of each of these revenue sources by category.

OTHER TAXES

Funding is derived from the 4 percent levy imposed from the Local Option Tourist Development Tax, authorized per the following:

- A. FS 125.0104(3)(c). Counties may impose up to a 2 percent tax on transient rental transactions. This tax can be levied pursuant to an ordinance containing the enacted county tourist development plan.
- B. FS 125.0104(3)(d). In addition to the 2 percent tax levied pursuant to FS 125.0104(3)(c), counties may levy an additional 1 percent tax on transient rental transactions. This tax can be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body or by referendum approval.
- C. FS 125.0104(3)(m). In addition to any other tourist development tax imposed, a high tourism impact county may levy an additional 1 percent tax on transient rental transactions. This tax can be levied pursuant to an ordinance adopted by an extraordinary vote.

CHARGES FOR SERVICES

Revenue is derived from several sources. Local business and members from the industry pay for advertising services on the Convention and Visitors Bureau (CVB) website and newsletter. Advertising revenues are also collected from cooperative ads and fees charged to participants of trade events organized by CVB. Bureau service fees are charged for splitting trade show booths with CVB, and reservation services commissions.

Pursuant to resolution 11-009R, the Stadium, Bermuda Sports Complex, and Austin Tindall Park can collect stadium fees, ticket sales and handling fees, concession sales, parking fees, batting cage fees, and fees for other services. Revenues are also received from a concession stand agreement the County has with SMG to sell food and beverages during events.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and investments, facilities, tent, and field rentals pursuant to the above fee resolution, revenue refunds from prior year expenses, and reimbursements.

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
REVENUE SOURCES**

OTHER SOURCES

Per Florida Statute 218.36, each county officer shall pay into the County all money in excess of the sum to which they are entitled under the provisions of Chapter 145. Pursuant to Ordinance 01-42, the Tax Collector shall receive up to 1.5% of the total local option taxes collected for actual costs associated with administering the tax. Thirty-one days after the close of the fiscal year, the office provides a reconciliation of the total local option taxes collected and the corresponding 1.5% collection rate. Any funding received in excess of this is then submitted to the County.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 104-TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Other Taxes	20,783,038	20,484,352	19,176,000	21,736,762	2,560,762
Charges For Services	3,180,138	2,966,307	3,388,772	3,256,871	-131,901
Miscellaneous Revenues	1,021,404	739,520	386,003	278,996	-107,007
Less 5% Statutory Reduction	0	0	-1,145,049	-1,263,632	-118,583
Other Sources	7,472,979	141,301	136,000	136,000	0
Transfers In	8,229,378	34,864	0	0	0
Fund Balance	0	0	24,184,336	30,359,342	6,175,006
Total Revenues:	\$40,686,937	\$24,366,344	\$46,126,062	\$54,504,339	\$8,378,277
Expenditures					
Personal Services	4,775,036	4,749,931	4,576,450	4,385,037	-191,413
Operating Expenses	10,720,881	12,562,227	14,244,190	14,623,499	379,309
Capital Outlay	8,223,502	980,229	4,055,628	14,859,477	10,803,849
Debt Service	42,469	0	0	0	0
Grants and Aids	511,278	691,183	435,000	470,000	35,000
Transfers Out	3,703,057	3,998,291	3,880,184	3,644,370	-235,814
Reserves - Capital	0	0	7,500,000	1,478,542	-6,021,458
Reserves - Operating	0	0	6,934,610	10,530,914	3,596,304
Reserves - Restricted	0	0	4,500,000	4,512,500	12,500
Total Expenditures:	\$27,976,223	\$22,981,861	\$46,126,062	\$54,504,339	\$8,378,277

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	71.00	64.30	64.00	64.00	0.00
Part Time:	19.29	10.68	11.47	14.97	3.50
Total Personnel:	90.29	74.98	75.47	78.97	3.50

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Information Technology (1711) – Budget detail is on page 5-39

TRENDS & ISSUES

This cost center in Fund 104 was for the purpose of tracking the costs associated with the Information Technology personnel assigned to the Tourist Development Tax Fund. For FY12, the 1 FTE remaining was transferred back to the Information Technology cost center in the General Fund, closing out this cost center in Fund 104.

Asset Management (4125) – Budget detail is on page 5-40

TRENDS & ISSUES

This cost center was created in FY12 to track the costs associated with the Convention and Visitors Bureau's building maintenance, including repairs and maintenance to HVAC systems and plumbing, janitorial and pest control services, and utilities. These costs remain unchanged from the FY11 Adopted Budget.

Stadium (7501) – Budget detail is on page 5-41

MISSION STATEMENT

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.

FY12 Goals & Objectives

Goal 1 - Spring Training

Objectives:

1. Work with CVB to increase our exposure through FACEBOOK for ticket sales.
2. Promote the Houston Astros and the teams we play during spring training to meet the same levels of income after the organization has begun their rebuilding phase.
3. Show the new ownership group our County's commitment and partnership in hopes that it will lead to discussions of a contract extension.

Goal 2 - Economic Impact

Objectives:

1. Continue to attract user groups from out of the immediate Central Florida area and increase by 5%.
2. Evaluate the economic impact of our current user groups and the satisfaction of their needs by July 15, 2012.

Goal 3 - Cost Effectiveness

Objectives:

1. Monitor the cost effectiveness of our operations and increase return on investment by September 15, 2012.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

FY11 Accomplishments

Goal 1 – Spring Training

1. Maximize exposure to increase the overall revenue average per game during Spring Training by creating new ticket packages to generate more revenue.

The average ticket revenue per game went down 4% this past Spring Training. The Split Squad Special did not generate or assist us at all while the weekend plan was flat from the first year. Parking average was down 6% this past Spring Training as well.

2. Continue negotiations to extend the current contract with the Houston Astros.

We did have a discussion with Drayton McLane with regards to an extension; however, it was put on hold since he has entered into an agreement of sale to a new ownership group.

Goal 2 – Economic Impact

1. Continue to attract user groups from out of the immediate Central Florida area and increase by 5%.

We are still in the process of evaluating our events since the season is only mid-way through. However, of the eight that have already played, only 2 of the events have shown a small decrease in terms of impact. In fact, one event alone has seen a 400% increase compared to last year (Mizuno Wood Bat).

2. Evaluate the economic impact of our current user groups and the satisfaction of their needs by July 15, 2011.

We do this on a regular basis and, in the case of one event, we had to let them go due to lack of teams. But this allows us to break one event in half in hopes of continuing their drastic increase (Mizuno Wood Bat).

Goal 3 – Cost Effectiveness

1. Monitor the cost effectiveness of our operations and increase return on investment by September 15, 2011.

We are still in the process of completing this but we have moved forward with combining elements to help save money, such as pooling our fertilizer with the other facilities.

Additional Accomplishments

1. Field #4 Renovation: We completed the renovation of field four on time, which included the removal of 20+ truckloads of dirt since the field was in bad shape. We were able to assist SMG/CVB with the left over dirt for a final grade of a parking lot extension on the old Chapman property.
2. Charity Game: We were able to partner with the Major League Baseball Alumni for a game to help benefit the Osceola County Council on Aging. As we are completing the numbers of the event, both revenue and expenses, we are estimating to deliver to the agency about \$2,000.
3. Clinic Partnership: Along with the Alumni game above, we were able to negotiate with the Alumni to host a clinic for the teams participating in the USSSA Gold Medal games at no cost. This allowed us to help them add a special feature to their tournament for enhancement.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

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 in part by resort taxes and its purpose is to create economic impact for local businesses through participants and fans. The FY12 Budget for Personal Services reflects a decrease of 4.7% from the FY11 Adopted Budget due to the reallocation of a part-time Custodian to Austin Tindall cost center and decreased retirement costs. The increase in Operating Expenses of 7.2% is attributable to increased Repairs and Maintenance for chain link fences, wall padding, and clay for pitching mounds, as well as an increase payout on Astros ticket sales, which is offset by increased revenue. Capital Outlay budgeted for FY12 includes an ice machine and spreader.

Bermuda Sports Complex (7502) – Budget detail is on page [5-42](#)

MISSION STATEMENT

The Osceola County Softball Complex's mission is to provide economic impact for Osceola County and to maintain the finest amateur softball 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.

FY12 Goals & Objectives

Goal 1 – Rebel Spring Games

Objective:

1. Finalize a new multi-year contract by March 31, 2012.

Goal 2 – Economic Impact

Objectives:

1. Expand and grow current events by 10% through use of the renovated fields at Oren Brown.
2. Continue to educate and work with event organizers to bring in 3% more teams from outside of the Central Florida area.

Goal 3 – Cost Effectiveness

Objective:

1. Monitor the cost effectiveness of operations and increase return on investment by 2% by September 15, 2012.

FY11 Accomplishments

Goal 1 – Rebel Spring Games

1. Continue services by helping them bring 3% more teams to the local area.

Unfortunately, we were not able to meet this goal as the number of teams dropped this year. However, we anticipate being able to increase the number of teams in March 2012 by 3% over March 2010 due to the renovation work being done at Oren Brown.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

2. Continue negotiations to extend the current contract by June 1, 2011.

We are currently negotiating with Kevin Billau of the Rebel Spring Games to extend the contract.

Goal 2 – Economic Impact

1. Continue to attract user groups from out of the immediate Central Florida area and increase by 5%.

We are still evaluating our events. Currently 65% of our events have had a greater impact than the year before.

2. Evaluate the economic impact of our current user groups and the satisfaction of their needs by July 1, 2011.

This continues as we always try to discover the needs of each event and event organizer.

Goal 3 – Cost Effectiveness

1. Monitor the cost effectiveness of operations and increase return on investment by September 15, 2011.

This continues as we always search to purchase goods and/or services from the lowest priced retailer.

Additional Accomplishments

Oren Brown Park: We were able to do a couple of renovations at Oren Brown prior to the start of the Rebel Spring Games. We improved drainage in the outfield by installing drainage on all three fields. Also, we were able to get the infields laser graded and leveled to allow for a safe and professional field of play. We are currently in the process of renovating the outfields at Oren Brown, by tearing up the existing outfield areas, installing irrigation, leveling the outfields, adding additional drainage and installing Bermuda grass in all the outfields. This project will provide the county with three additional championship quality fields that will help current events expand and grow their tournaments, as well as attract potential new users.

TRENDS & ISSUES

This Bermuda Sports Complex is the home of the Rebel Games and many other softball and youth baseball tournaments. The facility is funded in part by resort taxes and its purpose is to create economic impact for local businesses through participants and fans. The FY12 Adopted Budget for Personal Services is 10% below the FY11 Adopted Budget due to reduced wages for umpires and scorekeepers and a reduction in retirement costs. This reduction was offset slightly by corrections made to the Facility Attendants' FTEs from .3 to .5 each, resulting in an additional 4 FTEs to part-time personnel. Operating Expenses are increasing \$27,000 for fence repairs. Capital Outlay includes a sports turf mower, concession pavilion, and repairs to the main tower building.

Osceola Heritage Park (OHP) (7503) – Budget detail is on page [5-43](#)

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.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

FY12 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, increased employment opportunities and providing the highest quality of customer service to our clients. But specifically in the next fiscal year, the goals and objectives are:

Goal 1 – Continue to target event bookings that appeal to a wide variety of people that make up our community. Focus on events that work well at Osceola Heritage Park and will result in patron and client satisfaction and add significant economic impact to the community.

Objectives:

1. Seek 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. Pursue ethnically diverse events with special emphasis on the Hispanic market.
3. Pursue amateur sporting events.
4. Search for events that can utilize the 150 acres at Osceola Heritage Park, such as potential outdoor festivals.
5. Solicit and work with media outlets to partner to bring their events to Osceola Heritage Park.
6. Pursue family shows to round out the variety of events at the facility and appeal to the entire community.
7. Find Comedy acts since they do not require significant rigging and will fit nicely into the arena.
8. Look for new acts and events that are not yet well established but appear to be quality events.
9. Pursue Auto type events and shows that can utilize the land and buildings at Osceola Heritage Park.
10. Seek religious events and assemblies.
11. Solicit banquets and catering events and expand Savor Osceola.
12. Service existing clients and keep them coming back.

Goal 2 - Work closely with the CVB and County to coordinate sales and operational efforts

Objectives:

1. Meet in conjunction with the CVB and local community leaders in their efforts through a consultant to have all stakeholders satisfied with the overall expectations of Osceola Heritage Park.
2. Be active and work closely with the Tourism Industry.
3. Establish policies to assist the CVB in their efforts to host a variety of events.
4. Establish policies to assist the CVB in facilitating community requests to host events at Osceola Heritage Park.

Goal 3 – Provide exceptional management to the facility, keeping the County’s best interests in mind

Objectives:

1. Increase overall revenue in comparison to prior years.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

2. Continue to monitor expenses closely and look at ways to operate more efficiently and stay below budget.
3. Look at alternative sponsorship sales opportunities plus solicit a naming rights partner.
4. Deliver customer service that is second to none.
5. Develop media relationships throughout Central Florida and beyond.

Goal 4 – Maintain and improve the Facility

Objectives:

1. Provide assistance to the County with any future modifications the County wishes to pursue.
2. Continue to provide maintenance to all equipment and facilities at Osceola Heritage Park.
3. Continue action with corporate partners to determine feasibility of any energy/green initiatives to benefit the County as well as provide enhancements to the property.

FY11 Accomplishments

Goal 1- Increase Event Bookings

- 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.**

We were successful in bringing in Jeff Dunham, Freestyle Concert, Yo Gabba Gabba Live, Mecum Auto Auction, Rumbafest and other events that all had promoters investing in the events. We continue to develop relationships with other promoters.

- 2. Continue to pursue ethnically diverse events with special emphasis on the Hispanic market.**

We were highly successful in working with the Hispanic market. We consummated a long developing relationship with Clear Channel and their Rumba radio station. As a result they hosted their first annual King of La Calle event and have scheduled the second annual King of La Calle for again this fall. They also brought in another promoter out of Chicago that presented the 6th Anniversary Concert called Rumbafest. The Rumba led events provide us with tremendous advertising exposure as well. We also have scheduled Mexican concerts with promoters throughout the year including Vicente Fernandez. The Puerto Rican Cultural Festival and Parade was hosted in July. There were many other ethnically diverse events including banquets and the Peruvian elections.

- 3. Continue to pursue amateur sporting events.**

- a. Provide significant hotel bookings with events such as cheerleading and gymnastics.**

For the first time, we hosted the Florida High School Athletic Association State Cheerleading Championships and they will be returning next year. With over a half dozen other Cheerleading events in addition to the State Championships, there was great success in the Cheerleading category. Other amateur sporting events included Youth Basketball Organization of America, Flip and Twist Gymnastics and multiple wrestling events.

- b. Purchase a dance floor to help with booking dance competitions.**

The dance floor is in the process of being purchased.

- c. Continue to work on partnerships with AAU and Disney.**

We have been in communication with both parties regarding potential events. Basketball in 2012 is currently in serious discussions.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

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.

The event took place to mixed reviews. We received great media exposure, however the attendance did not meet expectations. Future potential for the event is under discussion.

b. Continue to develop the auto show event category, expanding the Mecum Auto Auction, hosting Rumba's King of La Calle auto show, and reaching out to other auto show promoters.

The Mecum Auto Auction expanded to include most of the property and may expand for an additional day and cars again next year. King of La Calle was a successful event that will return next year. We are in discussions with other potential 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.

We hosted Yo Gabba Gabba Live, which sold out. It was one of the hottest touring family shows in the country. We continue to communicate with VEE Corporation, the promoters of Sesame Street Live events, to return to our arena.

6. Continue to pursue religious events and assemblies.

The Jehovah's Witnesses continue to host conventions during the summer months. Christ in Youth and the Easter Experience were other highly attended and successful events that we hosted. We continue to negotiate with other major religious promoters and organizations to bring their events to Osceola Heritage Park.

7. Continue to pursue catered events and expand Savor Osceola.

Savor continues to become more popular in the market. In addition to supplying catering needs for promoters and their events, we cater to numerous offsite events, including the Chamber of Commerce and at local hotels for various promoters. We have just become the caterer of choice for the Orlando Sentinel and their El Sentinel's 10th Anniversary event in Orlando. The Small Farms Conference anchors one of many on-site catering events.

8. Continue to pursue events which require RV hookups such as dog shows. Such events typically result in significant hotel bookings as well.

The Dog Agility show continues to grow each year. In addition, two other dog shows have been booked for 2012. There are other Equestrian events that also fit this category.

9. Continue to please all of our existing clients and keep them coming back.

Great Customer Service is a culture at Osceola Heritage Park and results in continued client satisfaction. The renewal rate percentage is extremely high.

Goal 2 – Provide exceptional management to the facility, keeping the County's best interests in mind

1. Increase overall revenue in comparison to prior years.

The projected gross income should be approximately 14% higher than the previous year.

2. Continue to monitor expenses closely and look at ways to operate more efficiently and stay below budget.

We continue to monitor all expenses effectively and our rolling forecast projects us to finish 4% below budget.

3. Deliver customer service that is second to none.

Staff focuses on delivering great customer service. Surveys and the client return rate indicate client satisfaction.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

4. Continue to develop media relationships throughout Central Florida and beyond.

Relationships are strong throughout Central Florida. Cox media and Clear Channel radio stations were two outlets looking to partner with Osceola Heritage Park. Bright House Networks, Orlando Sentinel and the Osceola News Gazette all continue to be loyal partners.

Goal 3 – Maintain and improve the Facility

The following improvements were made:

Major repairs and upgrades to the HVAC system were completed.

Meeting chairs were replaced to improve the aesthetics of the building.

Establishing OHP as a Wi-Fi Hot Spot is in progress and wireless internet will be in place before the end of the year.

Modifications to improve the property, including fencing and signage, continue to be worked on in conjunction with the County.

TRENDS & ISSUES

This cost center covers the expenditures associated with the maintenance and operations of the Osceola Heritage Park (OHP). The facilities at OHP, including the Silver Spurs Arena and Exhibition Building, are funded in part by Tourist Development Taxes. Osceola Heritage Park is operated and maintained by a private contractor, SMG, and the operating budget is related to the contract for the maintenance of the park. The FY12 Budget reflects a decrease in Operating Expenses of 6.8% due to revisions to SMG's contract and reduced property and liability insurance costs. Capital Outlay includes several major improvement projects carried over from FY11 as well as a new \$2 million multipurpose storage building and upgrades to the chiller system.

Convention and Visitors Bureau (7506) – Budget detail is on page [5-44](#)

MISSION STATEMENT

To promote Osceola County as a premier travel destination, driving economic impact to our clients.

FY 12 Goals & Objectives

Goal 1 - Increase CVB's economic impact from domestic leisure visitation to the area

Objectives:

1. Generate 665,500 room nights through domestic leisure sales and marketing efforts .
2. Maintain or improve upon intent to visit (40%) within the target market, as indicated through awareness research.

Goal 2 - Increase CVB's economic impact from international visitation to the area

Objectives:

1. Generate 265,000 room nights through international leisure sales and marketing efforts.
2. Create 50 new contractual relationships between international trade and industry partners.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Goal 3 - Raise the profile of Osceola County (Kissimmee) as a sports destination

Objectives:

1. Create a sports identity for Osceola County, bringing an umbrella around all available sports facilities and services by 2012.
2. Generate 66,000 room nights from sporting events.

Goal 4 - Increase CVB’s economic impact from the meetings markets

Objectives:

1. Generate 200,000 potential room nights from leads and 10,000 room nights from meetings bookings.
2. Establish relationships with 100 new qualified meeting planner customers.
3. Maintain awareness of Kissimmee as a meetings destination, as indicated through awareness research.
4. Generate at least 10 wedding and 10 family reunion bookings.

Goal 5 - Assist clients (Industry Partners) in promoting their product more effectively in the marketplace

Objectives:

1. Obtain a satisfaction rating of ‘satisfied’ or ‘highly satisfied’ with CVB support and efforts as obtained through client survey by the end of the fiscal year.
2. Provide a 5% increase in business-to-business opportunities to Partners.
3. Generate 412,500 partner referrals from website.

Goal 6 - Develop methods to measure and assess effectiveness and success throughout the spectrum of CVB operations

Objective:

1. Establish a system of measurements and metrics by which to gauge CVB efforts and help direct ongoing and future efforts by June 1, 2012.

FY11 Accomplishments

Goal 1- Attract group travel business to Osceola County

1. Attract more meetings, conferences, conventions, and reunions by focusing on government and associations, and making a larger push into the family reunion market.

	<u>10/1/09 to 7/20/10</u>	<u>10/1/10 to 7/20/11</u>
Convention leads sent to industry	122	214
Potential attendees	76,000	131,000
Potential Economic Impact (EI)	\$24.4 million	\$42.1 million

The majority of the conventions were national and state associations. Marketing has developed a family reunion incentive program and micro site to attract more family reunions.

2. Focus on the youth competition market, maintaining market share.

New youth competition events held in FY11 as a result of CVB efforts:

FHSAA Girls Weightlifting: 2/11; EI \$251,000; 1,592 participants/coaches/spectators

FHSAA Boys Weightlifting: 4/11; EI \$509,575; 1,616 participants/coaches/spectators

Existing – repeat events as a result of CVB efforts:

FHSAA Competitive Cheerleading: Contracted Feb 10-Feb 13; estimated annual attendance 11,000 participants/coaches/spectators; estimated annual EI - \$2.65 million

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Youth Basketball of America: Contracted Summer 10-Summer 12; estimated annual attendance 15,500 participants/coaches/spectators; estimated annual EI - \$17 million

Youth competitions contracted in FY11 for future years:

FHSAA Girls Volleyball: November 2011 & 2012; expected attendance 4,200; estimated EI \$1.1 million

FHSAA Boys Volleyball: May 2012 & 2013; expected attendance 700; estimated EI \$170,000

3. Attract new sports events to Osceola County, bringing in at least 2 new events, while maintaining existing.

The CVB booked BMX, Fishing \$ Reel, Global Baseball, and Tae Kwan Do America. The CVB is directly responsible for maintaining Gold Diamond National Exposure Tournaments in Kissimmee. They hold 2 tournaments per year. The majority of sporting events held in Osceola County are repeat events.

Goal 2 – Attract the individual and family traveler to Osceola County

1. Implement new visitor survey process by January 1, 2011.

The new visitor survey process was implemented, however based on the test time period, the program was suspended due to lack of interest from the industry. A new survey has since launched to collect visitor data from visitors without using the industry as intermediaries for the process.

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.

The CVB's Facebook presence has exceeded expectations, growing to over 170,000 fans on Facebook.

3. Refine in-market efforts to drive traffic to the CVB's mobile website.

The CVB has generated over 120,000 visitors to the mobile website FY11 through July.

4. Implement last minute reservation program with at least 8 participating industry partners.

The CVB signed up 10 industry partners for a beta test of the program. The test period has lapsed and the program was discontinued as it did not meet objectives for lead generation.

5. Develop a program to attract nature tourism in support of the nature center scheduled to open in 2011.

The opening of the nature center has been postponed until 2012. The CVB is developing mobile programs designed to drive traffic to the facility once it opens.

6. Remain on the forefront of technology, including the addition of snap tags to all new collateral and advertising as appropriate.

The CVB has added snap tags to all collateral, to transit advertising in the CVB's "Get Out of the Cold Campaign", and to in-market advertising at Orlando International Airport.

Goal 3 – Generate additional international visitation

1. Develop new programs for Central and South America, generating an increase in Latin American visitation.

The CVB contracted PR Latin America as an international representation firm for Latin America. A comprehensive sales, marketing, and media relations plan was implemented.

The sales team increased the number of Latin American sales missions, familiarization tours, and trade shows from 2 in FY 09/10 to 6 in FY 10/11.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

2. Make the national and international travel community aware of the advantages of Osceola County.

This is being accomplished through our international representation firms and CVB sales/marketing/media relations plans.

3. Provide a positive, professional and desirable image of Osceola County.

This is being accomplished through our international representation firms and CVB sales/marketing/media relations plans.

4. Maintain market share in the UK and Canadian markets by developing specific consumer programs.

The CVB contracted Cellet Travel Services Inc. as the UK representation firm. A comprehensive sales/marketing/media relations plan has been developed to include consumer, travel trade and media promotions.

One of the more successful UK consumer programs was a multi-level campaign with ASDA (similar to Walmart). It included a consumer competition, online, micro-site, in-store, print and radio, with the following results: passenger sales up by 38%; revenue sales up by 80%; and the average booking value up from \$550 to \$722 per person. Micro site had 16,237 unique visitors, 41,021 page views, and 12,538 competition entries .

The sales team, in conjunction with Cellet, conducted a highly successful sales mission that included a specially wrapped taxi and antique car that was driven throughout the UK during the sales mission; a pie baking competition with travel agents & tour operators; pie drops to tour operator offices; destination presentations; and more. (Marketing has input on Canadian consumer programs.)

GOAL 4 - Oversee the operations of Osceola Heritage Park (OHP), except baseball facilities, to ensure that the County efficiently operates and maximizes its utilization

OHP continues to be operated by SMG, a third party management company. During the past year regular meetings have been held between SMG and CVB staff to improve communication and identify opportunities to improve the bottom line. Contract negotiations have been ongoing between SMG and County staff for renewal of the management contract. Many public meetings have been held and tours provided to industry and local officials in order to provide everyone with a clear image of challenges with operating the Osceola Heritage Park complex. CVB staff and SMG will continue to strive to reduce operating expenses and increase revenue.

GOAL 5 - Coordinate efforts with the County's Economic Development Department (EDD) to cause Osceola County to develop into an economically viable entity

Our effort to accomplish this has been through the establishment of a monthly meeting between CVB Executive Director, CVB Director of Operations, Economic Development Director, and County Managers Office (Deputy County Manager). Leads are exchanged and tasks assigned to follow up.

TRENDS & ISSUES

This cost center supports the expenditures associated with the Convention and Visitors Bureau's (CVB) global marketing, sales, and publicity efforts to promote tourism in Osceola County. The CVB's major revenue source is the Tourist Development Tax. For FY12, overall Personal Services are decreasing 1.2% from the FY11 Adopted Budget. This is due to a 51% decrease in retirement costs which was mostly offset by the elimination of the 80-hour furlough and changes to staff. Operating Expenditures reflect a 7.3% increase due to increased professional and contractual services offset somewhat by moving costs for building maintenance to cost center 4125 and reduced printing needs. Capital Outlay includes projects for Harmony ballfields complex, a bathroom renovation, and the completion of Oren Brown

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Park softball field renovation. Grants and Aids are increasing due to the addition of operating costs for the new Veteran's Museum.

Austin Tindall Regional Park (7507) – Budget detail is on page [5-45](#)

MISSION STATEMENT

Austin-Tindall Regional 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.

FY12 Goals & Objectives

Goal 1 – Economic Impact

Objectives:

1. Continue to attract user groups from out of the immediate Central Florida area and increase room nights by 1%.
2. Monitor the room nights of our current user groups and see if there is anything that we can do to help grow their events (add fields or find other facilities that can be used as a second site for their events to help make the event larger) by June 15, 2012.

Goal 2 – Cost Effectiveness

Objective:

1. Monitor the gross revenue vs. net revenue of our operations and increase return on investment by 3% by June 15, 2012.

FY11 Accomplishments

Goal 1 – Economic Impact

1. Continue to attract user groups from out of the immediate Central Florida area and increase by 1%.

The USA Rugby event in April brought 623 room nights to Osceola County, which equated to an increase of 1.7% over FY10 room nights. We also tried to get 7on7 Football here for the July 4th weekend, but they were unable to generate enough interest to get the teams to travel from Alabama to Central FL.

2. Evaluate the economic impact of our current user groups and the satisfaction of their needs by September 15, 2011.

Most user groups have maintained their same level of room nights this year; however American Youth Football has grown their event from 9,597 room nights in Dec. 2009 to 11,747 room nights in Dec. 2010. Meeting with each event organizer occurs as the events come around. We are always told that they are satisfied with the quality of the fields and the service of the staff.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Goal 2 – Cost Effectiveness

1. Monitor the cost effectiveness of our operations and increase return on investment by June 15, 2011.

We always try to increase return on investment by purchasing from the lowest priced retailer, but it seems that the only way that we can increase ROI now is to get the 6 foot high chain link fence installed between the fields and parking lots to stop spectators from bringing food and beverages into the complex from outside vendors in order to increase revenue from concession sales.

Goal 3 – USFTL Championships

1. Continue negotiations to extend the current contract by June 1, 2011.

A proposal has been sent to USFTL and we are awaiting their answer.

TRENDS & ISSUES

Austin Tindall Park hosts soccer, rugby, lacrosse, football and other field turf sports. The facility is funded by Tourist Development Taxes and its purpose is to create economic impact for local businesses through participants and fans. The FY12 budget for Personal Services is increasing 12.4% over the FY11 Adopted Budget due to reclassing 1 part-time Maintenance Worker to full-time and reallocation of 1 part-time Custodian from the Stadium to this cost center. Operating Expenses are down slightly due to decreased utility costs for the clubhouse. Capital Outlay for FY12 includes expansion of ballfields and additional fencing.

Athletic Facilities (7508) – Budget detail is on page [5-46](#)

TRENDS & ISSUES

This new cost center was created in FY12 to account for capital items that are needed to maintain and identify fields at County parks used for tournament play. The Adopted Budget includes a Versa Vac, two mowers, and signage.

Other Government Support Services (9819) – Budget detail is on page [5-47](#)

TRENDS & ISSUES

This cost center accounts for Tax Collector fees, the USSSA contract, and Transfers Out. Operating Expenses are increasing 9.9% over the FY11 Adopted Budget for Tax Collector fees due to increased Tourist Development Taxes. Transfers Out reflect a decrease of 6% due to the updated cost allocation.

Athletic Facilities (7508) – Budget detail is on page 5-48

TRENDS & ISSUES

This new cost center was created in FY12 to account for capital items that are needed to maintain and identify fields at County parks used for tournament play. The Adopted Budget includes a Versa Vac, two mowers, and signage.

Other Government Support Services (9819) – Budget detail is on page 5-49

TRENDS & ISSUES

This cost center accounts for Tax Collector fees, the USSSA contract, and Transfers Out. Operating Expenses are increasing 9.9% over the FY11 Adopted Budget for Tax Collector fees due to increased Tourist Development Taxes. Transfers Out reflect a decrease of 6% due to the updated cost allocation.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1711):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	76,117	78,299	66,592	0	-66,592
Operating Expenses	0	0	913	0	-913
Total Expenditures:	\$76,117	\$78,299	\$67,505	\$0	-\$67,505

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	2.00	1.00	0.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	2.00	1.00	0.00	-1.00

**FUND 104-TOURIST DEVELOPMENT TAX FUND
ASSET MANAGEMENT**

COST CENTER SUMMARY - (4125):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	0	0	43,220	43,220
Total Expenditures:	\$0	\$0	\$0	\$43,220	\$43,220

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 104-TOURIST DEVELOPMENT TAX FUND
STADIUM**

COST CENTER SUMMARY - (7501):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	918,082	938,177	936,754	892,993	-43,761
Operating Expenses	1,793,337	1,821,409	1,928,157	2,067,149	138,992
Capital Outlay	254,204	636,172	18,678	9,379	-9,299
Total Expenditures:	\$2,965,623	\$3,395,758	\$2,883,589	\$2,969,521	\$85,932

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	16.00	16.00	16.00	16.00	0.00
Part Time:	0.56	0.44	1.16	0.44	-0.72
Total Personnel:	16.56	16.44	17.16	16.44	-0.72

**FUND 104-TOURIST DEVELOPMENT TAX FUND
BERMUDA SPORTS COMPLEX**

COST CENTER SUMMARY - (7502):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	718,041	716,085	826,392	741,888	-84,504
Operating Expenses	393,106	386,874	424,504	451,713	27,209
Capital Outlay	48,376	15,635	16,000	135,500	119,500
Total Expenditures:	\$1,159,523	\$1,118,594	\$1,266,896	\$1,329,101	\$62,205

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	10.00	9.30	9.00	9.00	0.00
Part Time:	17.00	8.51	8.81	12.81	4.00
Total Personnel:	27.00	17.81	17.81	21.81	4.00

**FUND 104-TOURIST DEVELOPMENT TAX FUND
HERITAGE PARK**

COST CENTER SUMMARY - (7503):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	4,399,789	4,884,539	4,932,404	4,597,180	-335,224
Capital Outlay	7,870,231	316,822	4,020,950	6,353,136	2,332,186
Total Expenditures:	\$12,270,020	\$5,201,361	\$8,953,354	\$10,950,316	\$1,996,962

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 104-TOURIST DEVELOPMENT TAX FUND
CONVENTION AND VISITORS BUREAU**

COST CENTER SUMMARY - (7506):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	0	2,463,335	2,431,580	-31,755
Operating Expenses	0	0	6,432,048	6,903,787	471,739
Capital Outlay	0	0	0	7,700,000	7,700,000
Grants and Aids	0	0	435,000	470,000	35,000
Total Expenditures:	\$0	\$0	\$9,330,383	\$17,505,367	\$8,174,984

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	33.00	33.00	0.00
Part Time:	0.00	0.00	0.50	0.50	0.00
Total Personnel:	0.00	0.00	33.50	33.50	0.00

**FUND 104-TOURIST DEVELOPMENT TAX FUND
AUSTIN TINDALL**

COST CENTER SUMMARY - (7507):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	0	283,377	318,576	35,199
Operating Expenses	0	0	138,524	134,399	-4,125
Capital Outlay	0	0	0	574,751	574,751
Total Expenditures:	\$0	\$0	\$421,901	\$1,027,726	\$605,825

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	5.00	6.00	1.00
Part Time:	0.00	0.00	1.00	1.22	0.22
Total Personnel:	0.00	0.00	6.00	7.22	1.22

**FUND 104-TOURIST DEVELOPMENT TAX FUND
ATHLETIC FACILITIES**

COST CENTER SUMMARY - (7508):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Capital Outlay	0	0	0	86,711	86,711
Total Expenditures:	\$0	\$0	\$0	\$86,711	\$86,711

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 104-TOURIST DEVELOPMENT TAX FUND
OTHER GOVERNMENT SUPPORT SVCS**

COST CENTER SUMMARY - (9819):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	400,005	389,552	387,640	426,051	38,411
Transfers Out	0	0	3,880,184	3,644,370	-235,814
Reserves - Capital	0	0	7,500,000	1,478,542	-6,021,458
Reserves - Operating	0	0	6,934,610	10,530,914	3,596,304
Reserves - Restricted	0	0	4,500,000	4,512,500	12,500
Total Expenditures:	\$400,005	\$389,552	\$23,202,434	\$20,592,377	-\$2,610,057

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

FUND 105 - FIFTH CENT TOURIST DEVELOPMENT TAX FUND

FIFTH CENT TOURIST DEVELOPMENT TAX FUND

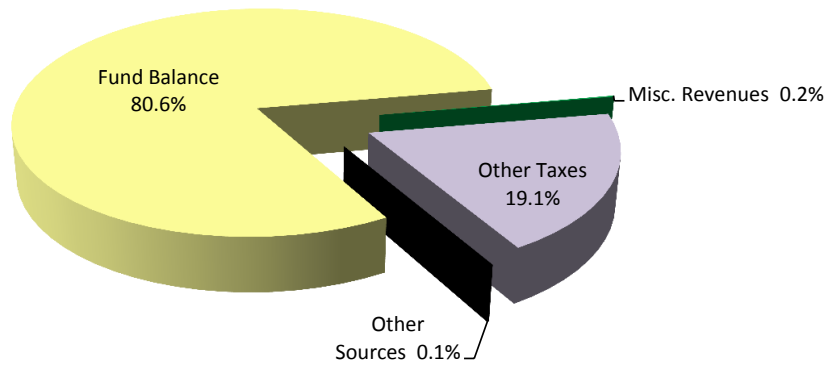
Programs & Services:

Debt service for a sports training facility

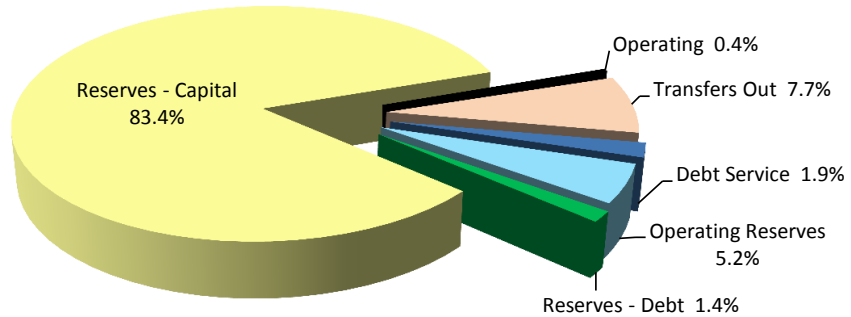
Debt service for a convention center

Promote and advertise tourism

REVENUES



EXPENDITURES



FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

For FY12, it is estimated that Tourist Development Taxes will increase by 13% after three consecutive years of decline. The first six months of FY11 collections were up \$750,000 over FY10 collections for the same period. The Fund Balance shows an increase over the prior fiscal year of 14.9%, or nearly \$3 million. The FY12 Adopted Budget is \$28,111,228 and reflects an increase of 14% over the FY11 Adopted Budget. The majority of this increase, 85%, has been placed in Designated Reserves for Capital per the County's commitment to the Convention Center, with the remainder added to Operating Reserves to offset timing of receipts and cash flow variations.

PERTINENT FUND INFORMATION

This Fund includes the following:

- Debt payments on the Tourist Development Tax (TDT) Revenue Bonds, Series 2009, issued to finance the acquisition and improvement of real property adjacent to the Osceola County Agricultural Center and Rodeo Grounds
- Debt payments on the TDT Revenue Bonds, Series 2002A, issued to finance a portion of the costs of acquisition, construction and equipping of a County owned and operated agriculture center, and indoor arena/stadium/convention center and improvements to Osceola County Stadium and Sports complex

**FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX FUND
REVENUE SOURCES**

A fifth cent resort tax was approved in fiscal year 1998 to finance improvements allowed per Florida Statutes. This tax is a levy on hotel rooms and other temporary lodging. Below is a description of each revenue source supporting this Fund by category.

OTHER TAXES

Funding deposited in this account is derived from the 1% percent levy imposed on transient rental transactions from the Professional Sports Franchise Facility Tax. Per Florida Statutes 125.0104(3)(l), this tax can be levied pursuant to an ordinance adopted by a majority vote of the County's governing body (Ordinance 97-13).

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and investments.

OTHER SOURCES

Per Florida Statute 218.36, each county officer shall pay into the County all money in excess of the sum to which they are entitled under the provisions of Chapter 145. Pursuant to Ordinance 01-42, the Tax Collector shall receive up to 1.5% of the total local option taxes collected for actual costs associated with administering the tax. Thirty-one days after the close of the fiscal year, the office provides a reconciliation of the total local option taxes collected and the corresponding 1.5% collection rate. Any funding received in excess of this is then submitted to the County and deposited into this account.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 105-5TH CENT RESORT TAX FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Other Taxes	5,195,760	5,121,088	4,794,000	5,434,190	640,190
Miscellaneous Revenues	415,778	168,109	154,157	45,900	-108,257
Less 5% Statutory Reduction	0	0	-247,408	-274,004	-26,596
Other Sources	39,245	35,325	40,000	40,000	0
Fund Balance	0	0	19,900,447	22,865,142	2,964,695
Total Revenues:	\$5,650,783	\$5,324,522	\$24,641,196	\$28,111,228	\$3,470,032
<u>Expenditures</u>					
Operating Expenses	79,546	77,413	71,910	106,513	34,603
Debt Service	0	237,847	542,839	543,617	778
Transfers Out	10,365,941	2,251,549	2,224,590	2,169,012	-55,578
Reserves - Capital	0	0	20,542,752	23,431,722	2,888,970
Reserves - Operating	0	0	848,932	1,455,697	606,765
Reserves - Debt	0	0	410,173	404,667	-5,506
Total Expenditures:	\$10,445,487	\$2,566,809	\$24,641,196	\$28,111,228	\$3,470,032

FUND 106 - SIXTH CENT TOURIST DEVELOPMENT TAX FUND

SIXTH CENT TOURIST DEVELOPMENT TAX FUND

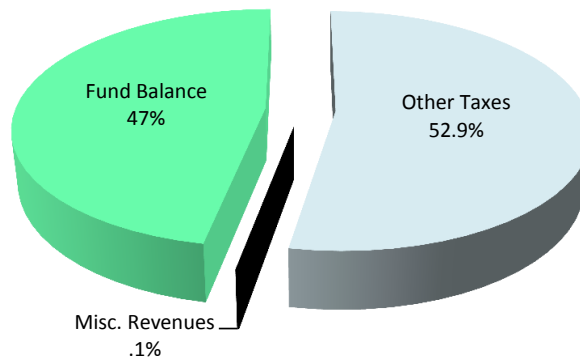
Programs & Services:

Debt service for a new professional sports facility

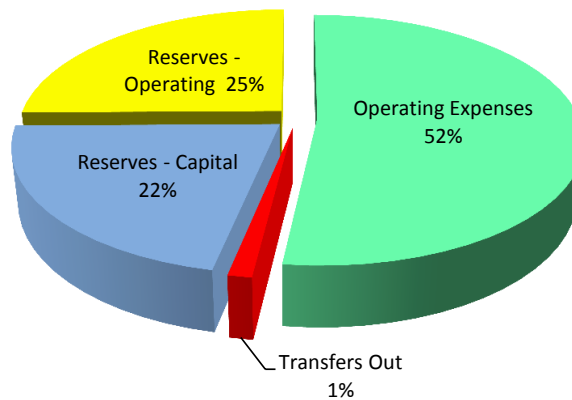
Debt service for a retained spring training facility

Promote and advertise tourism

REVENUES



EXPENDITURES



FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

For FY12, this Fund's budget is \$10,005,682 and reflects an increase of 19% over the FY11 Adopted Budget. It is estimated that Tourism Development Taxes will increase by 13% after three consecutive years of decline. The first six months of FY11 collections were up \$750,000 over FY10 collections for the same period. The Fund Balance is expected to be an increase over FY11 Adopted Budget of 26.5%, or \$1 million. Operating expenses are slightly lower due to a decrease in the payment on the joint marketing agreement. Transfers are down 36% from FY11 Adopted Budget due to decreased cost allocation. Reserves are increasing a total of \$1.6 million for future capital projects and to offset the timing of receipts and cash flow variations.

PERTINENT FUND INFORMATION

This Fund includes the following:

- Over \$2.9 million to promote and advertise tourism in Florida, nationally, and internationally
- Over \$2.2 million for a joint marketing agreement with Gaylord Palms to stimulate and promote tourism activity in Osceola County
- Capital reserves to pay debt service on future bonds issued for a professional sports franchise or a retained spring training franchise

REVENUE SOURCES

The sixth cent resort tax was approved in Fiscal Year 2004. This tax is no greater than one percent on the total consideration charged for transient rental transactions. Below is a description of each revenue source supporting this Fund by category.

OTHER TAXES

Revenues in this account are derived from the 1% levy imposed on transient rental transactions from the Professional Sports Franchise Facility Tax. Per *Florida Statutes 125.0104(3)(l)*, this tax can be levied pursuant to an ordinance adopted by a majority vote of the County's governing body (Ordinance 97-13).

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and investments.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 106-6TH CENT RESORT TAX FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Other Taxes	5,195,760	5,121,088	4,794,000	5,434,190	640,190
Miscellaneous Revenues	127,002	51,042	46,000	11,000	-35,000
Less 5% Statutory Reduction	0	0	-242,000	-272,260	-30,260
Other Sources	39,245	35,325	0	0	0
Fund Balance	0	0	3,819,878	4,832,752	1,012,874
Total Revenues:	\$5,362,007	\$5,207,455	\$8,417,878	\$10,005,682	\$1,587,804
<u>Expenditures</u>					
Operating Expenses	7,391,743	4,951,599	5,212,832	5,201,810	-11,022
Transfers Out	98,263	197,159	193,620	124,524	-69,096
Reserves - Capital	0	0	1,561,366	2,158,519	597,153
Reserves - Operating	0	0	1,450,060	2,520,829	1,070,769
Total Expenditures:	\$7,490,006	\$5,148,758	\$8,417,878	\$10,005,682	\$1,587,804

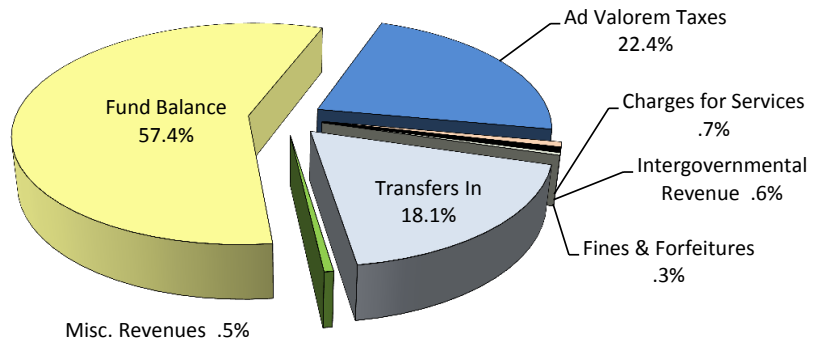
FUND 107 - LIBRARY DISTRICT FUND

LIBRARY DISTRICT FUND

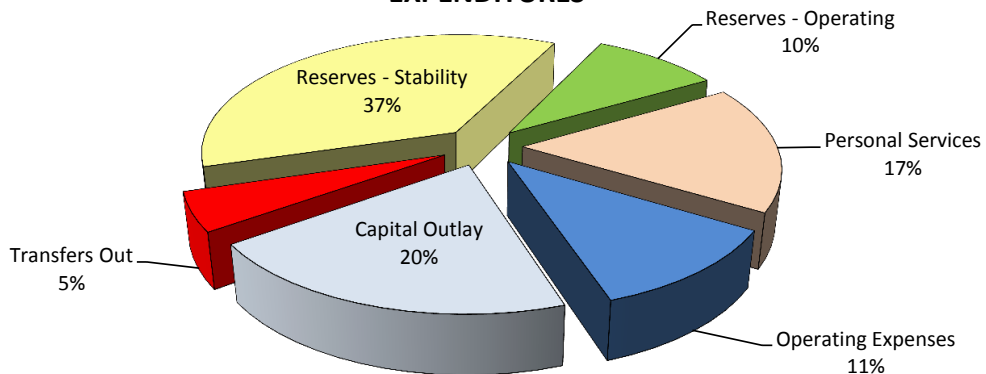
Programs & Services:

Hart Memorial: Computer training, Genealogy Lab	Poinciana: Computer classes, Children's Programs	West Osceola: Weekly story times, Free Wi-Fi services
BVL: Free Wi-Fi services, Computer classes in Spanish, Book Club	St. Cloud: After school activities, drive-up services	Adult & Youth Programming: Events, story time, outreach
Kenansville: Computer classes, Book Club	Law Library: Westlaw resources, DIY legal books	Collection Management: Books, DVDs, digital media
IT Support: Book databases, software and hardware	Administration: Copiers, professional services	

REVENUES



EXPENDITURES



FUND 107 – LIBRARY DISTRICT FUND

TRENDS & ISSUES

Overall, FY12 revenues are decreasing from the FY11 Adopted Budget by less than 1%. Although Ad Valorem Taxes are calculated at the FY11 millage rate of 0.2566, decreases in taxable value have caused a 7.8% reduction in this funding source. Miscellaneous Revenues reflect a decrease of 43% due to less available funds earning interest. A Transfer In from the General Fund of \$3.48 million has been established to provide operational funding as an alternative to increasing the millage rate. Other revenues reflecting an increase in FY12 are Charges for Services, based on collection trends over the past two years, and Fines, due to the implementation of late fees in FY11.

On the expenditure side, Personal Services are decreasing 13.9% as a result of Departmental reorganization for efficiencies and effectiveness, decrease in retirement contributions, and closing of the Narcoossee branch in April 2011. Operating Expenses are below the FY11 Adopted Budget by 5.5% due to fewer repairs needed in FY12 and decreases in non-capital computer hardware and books. The FY12 budget for Capital Outlay includes a carryforward of the West Osceola Library project. Transfers Out reflects a decrease of 17.5% due to the updated cost allocation plan.

PERTINENT FUND INFORMATION

This Fund supports:

- Six full-service libraries: Hart Memorial (Central) which also houses the Ray Shanks Law Library, Poinciana, West Osceola, Buenaventura Lakes, Veterans Memorial - St. Cloud, and Kenansville
- 24/7 access to e-services
- Free Wi-Fi
- Computer and internet services
- Computer classes
- Genealogy Lab
- After school activities, story times, events, book clubs, and adult and youth programs
- Online databases
- www.OsceolaLibrary.org

FUND 107 – LIBRARY DISTRICT FUND REVENUE SOURCES

The Library District Fund's major source of revenue is Ad Valorem. Other revenues included are Intergovernmental Revenue, Charges for Services, Fines, Miscellaneous Revenues, Transfers In, and Fund Balance. Below is a description of each of these revenue sources.

AD VALOREM TAXES

Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. *Florida Statutes (Chapter 192-197 and 200)* permit counties to levy a property tax to a maximum of ten mills (1 mill = \$1.00 of tax per \$1,000 of taxable value). For FY12, the millage rate for Libraries remained at 0.2566. This millage rate was adopted by Resolution 11-089R on September 20, 2011 for the period of October 1, 2011 through September 30, 2012.

INTERGOVERNMENTAL REVENUE

This revenue accounts for funding received from the State Aid to Libraries grant. The purpose of this grant is to encourage local governments to establish and continue the development of free library services to all residents of Florida.

CHARGES FOR SERVICES

Pursuant to *Florida Statute 939.185* and Ordinance 04-24, an additional court cost of sixty-five dollars is imposed on every person who pleads guilty or nolo contendere to, or is found guilty of any felony, misdemeanor, or criminal traffic offense under the laws of Florida. Of this fee, 25% is deposited in the Library District Fund to support personnel and legal materials for the public as part of the Law Library.

Other revenues in this category are received from purchase of non-resident library cards and fees for internet printouts, ear buds, and the sale of USB drives that allow computer users to save information. These charges are authorized by the annual fee Resolution 11-009R.

JUDGMENTS, FINES AND FORFEITURES

Revenues are derived from late fees and fines imposed for lost or damaged books and/or materials as approved in Resolution 11-009R.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue from pay phones, vending machines, photocopies, and miscellaneous reimbursements.

TRANSFERS IN

This Fund receives a transfer from the General Fund to support operations.

FUND BALANCE

These funds represent prior year (unaudited) Fund Balance.

FUND 107-LIBRARY DISTRICT FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Current Ad Valorem Taxes	9,461,021	5,341,742	4,673,229	4,307,158	-366,071
PY Delinquent Ad Valorem Tax	35,742	32,000	0	0	0
Intergovernmental Revenue	213,543	194,011	120,568	120,568	0
Charges For Services	142,368	134,568	111,530	135,600	24,070
Judgment, Fines & Forfeits	3,887	10,925	4,500	66,000	61,500
Miscellaneous Revenues	369,268	206,443	182,829	103,972	-78,857
Less 5% Statutory Reduction	0	0	-248,604	-230,637	17,967
Other Sources	112,589	59,925	0	0	0
Transfers In	0	7,308	0	3,480,970	3,480,970
Fund Balance	0	0	14,350,323	11,052,610	-3,297,713
Total Revenues:	\$10,338,418	\$5,986,922	\$19,194,375	\$19,036,241	-\$158,134
Expenditures					
Personal Services	4,562,254	4,015,380	3,740,107	3,219,902	-520,205
Operating Expenses	2,093,208	2,020,003	2,248,973	2,148,134	-100,839
Capital Outlay	1,096,396	892,115	4,165,445	3,867,914	-297,531
Debt Service	0	0	14,673	0	-14,673
Other Non Operating Expenses	1,096	0	0	0	0
Transfers Out	957,369	1,333,063	1,192,227	983,037	-209,190
Reserves - Operating	0	0	901,514	1,803,186	901,672
Reserves - Stability	0	0	6,931,436	7,014,068	82,632
Total Expenditures:	\$8,710,323	\$8,260,561	\$19,194,375	\$19,036,241	-\$158,134

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	73.00	59.00	62.25	57.00	-5.25
Part Time:	16.50	0.00	16.50	14.50	-2.00
Total Personnel:	89.50	59.00	78.75	71.50	-7.25

FUND 107 – LIBRARY DISTRICT FUND

MISSION STATEMENT

Expand Your World

FY12 Goals & Objectives

Goal 1 - The Osceola Library System connects with the community through programs, events, services, and resources that are meaningful, useful, and relevant to the diverse communities of the County.

Objectives:

1. Customers access resources in a variety of formats whenever and wherever they want. The collection will be relevant and useful to them. Customers easily locate resources.
2. Awareness of Library events and services is made possible through use of marketing and promotions. Customers benefit from Library's coordinated efforts with community organizations.
3. Events and programs are designed to meet the interests of the community we serve. Meaningful connections to resources and services help customers expand areas of interest and library relevance.
4. Library services are delivered to customers through convenient locations and methods.

Goal 2 - The Osceola Library System provides inviting and pleasant facilities that offer a positive atmosphere.

Objectives:

1. Community connections are made at the Library through facilities that include relevant and meaningful spaces.
2. The Library is designed for intuitive ease of use.
3. The Library is a focal point of pride and a cornerstone of the local community.

Goal 3 - The Osceola Library System offers consistent quality customer service via an informed, courteous, and service oriented staff.

Objectives:

1. Customer inquiries are addressed in an efficient, knowledgeable manner by a trained and motivated staff.
2. Diverse community needs are met by a responsive staff.

Goal 4 - The Osceola Library System is available to citizens 24 hours a day through online E-Services at www.OsceolaLibrary.org.

Objectives:

1. Customers have access to easy-to-use virtual Library services. Customers are able to search and retrieve resources faster and more accurately.

Goal 5 - The Osceola Library System administration insures 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.

FUND 107 – LIBRARY DISTRICT FUND

2. Major renovations will maintain attractive facilities in order to keep the Library as a point of pride for each local community.
3. Capital Improvement Projects will allow customers more Library outlets in currently underserved areas of the County.
4. Customers will benefit from the review and updating of the Osceola County Library Master Plan.

Goal 6 - Administration will continue to develop the Library System's processes for assessment, evaluation, and implementation of change.

Objectives:

1. Customers will benefit from the development of a new strategic plan that takes into consideration appropriate input from all stakeholders, and that will guide the Library System's growth over the next five years.
2. Customers will benefit from the adoption of County approved levels of service for the Library System, based on the Florida Library Association's "Standards for Florida Public Libraries."

FY11 Accomplishments

1. The Library was awarded a Library Services and Technology Act (LSTA) grant in the amount of \$30,987 to place an electronic book vending machine at the Chambers Park Community Center.
2. The Library added Overdrive, a source for downloadable e-books, and Freegal, a provider of digital music, to the online resources available via the Library's website.
3. The Library launched an e-reader check-out and training program to raise awareness of this new technology.
4. The Library continued to purchase resources relevant to the community. Citizens checked out an estimated 120,000 resources each month during Fiscal Year 2011.
5. The Library offers free Wi-Fi and computer/internet access at all of its six full service locations, with 24,000 citizens using this service every month.
6. The Library offers access to conveniently located facilities seven days a week, including nights and weekends.
7. The Library is available 24 hours a day, seven days a week through E-Services. Citizens may check out e-books, read the newspaper, complete homework assignments, review their account, renew resources and much more via www.OsceolaLibrary.org, which registered over 75,000 visitors each month last year.

FUND 107 – LIBRARY DISTRICT FUND

Information Technology (1711) - Budget detail is on page [5-65](#)

TRENDS & ISSUES

This cost center tracks costs associated with the Information Technology staff dedicated to the Library. Their main purpose is to support the functions of the libraries, such as computer hardware and software, the website, and book databases. Personal Services are decreasing over 33% in FY12 due to transferring 1 FTE back to the General Fund and decreased retirement contributions. Operating Expenses are 72% below prior year due to updated insurance allocations and reduced overhead for less FTEs.

Countywide Computer Project Support (1799) - Budget detail is on page [5-66](#)

TRENDS & ISSUES

This cost center tracks costs associated with IT support, including software licenses, hardware maintenance and support, database and e-Commerce services, Metro Ethernet, which links Poinciana, BVL, Veterans and Hart Memorial Libraries, and various computer supplies and capital purchases. Operating Expenses are increasing over 28% due to increases in Metro Ethernet communications, 7% to 9% increases in annual maintenance contracts, additional software for e-Commerce and point of sale connections. Capital Outlay includes hardware for point of sale systems at 7 locations and computer replacements.

Asset Management (4125) - Budget detail is on page [5-67](#)

TRENDS & ISSUES

This cost center was created in FY12 to track costs associated with building maintenance at the various locations, including repairs and maintenance such as elevator and fire alarm inspections, maintenance to HVAC systems, plumbing repairs, tree trimming, pressure cleaning, janitorial and pest control services, as well as utilities. These costs were moved from various library branch budgets with offsetting reductions in those cost centers.

Library (7111) - Budget detail is on page [5-68](#)

TRENDS & ISSUES

The general Library cost center serves as the hub for all of the Library branches. It includes Administrative staff as well as expenses which cannot be assigned to a specific branch. Personal Services are increasing by .75 FTE due to Departmental reorganization. The decrease of 45% in Operating Expenses is due to moving the non-capital library books and materials to the new Resource Development cost center. Capital Outlay in this cost center is for the continuation of the new West Osceola Library project. Debt Service has been eliminated in FY12 as it was reclassified to an operating account. Transfers Out to the Tax Collector are decreasing based on less Ad Valorem revenues.

FUND 107 – LIBRARY DISTRICT FUND

Poinciana Library (7112) - Budget detail is on page 5-69

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. Personal Services are decreasing in FY12 due to Departmental efficiencies applied across the libraries, reduction of .5 FTEs, and reduced retirement contributions. Operating Expenses are decreasing nearly 50% due to reallocating building maintenance expenses to a separate cost center.

BVL Library (7113) - Budget detail is on page 5-70

TRENDS & ISSUES

The Buenaventura Lakes (BVL) 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 searches and access to e-government services. Personal Services are decreasing resulting from reductions to FTEs, from 10 to 9, due to Departmental reorganization and lower retirement contributions. Operating Expenses decreased by 49.8% due to reallocating building maintenance expenses to a separate cost center and lower overhead costs resulting from reduced staffing. There is no Capital Outlay planned in FY12.

St. Cloud Library (7115) - Budget detail is on page 5-71

TRENDS & ISSUES

The Veterans Memorial - St. Cloud 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 FY12, the number of FTEs at this branch has increased by 1 as a result of Departmental reorganization. However, Personal Services reflect an overall decrease from the FY11 Adopted Budget due to changes in staff and lower retirement contributions. The decrease of 71.5% in Operating Expenses is due to reallocating building maintenance expenses to a separate cost center in FY12 and the one-time expense of roof repair budgeted in FY11. Replacement of an air handler is included in Capital Outlay in FY12.

West Osceola Library (7116) - Budget detail is on page 5-72

TRENDS & ISSUES

The West Osceola Library is located in the town of Celebration. This library is a full-service branch for West Osceola, providing books, DVD's, an interactive youth section, and weekly story times. A new Library is under construction and \$200,000 is budgeted in Capital Outlay to provide for the opening collection of books. Personal Services reflect a 40% reduction in FY12 from the FY11 due to a reduction of 1 FTE resulting from Departmental reorganization and reduced retirement contributions.

FUND 107 – LIBRARY DISTRICT FUND

Operating Expenses are down due to reallocating building maintenance expenses to a separate cost center and the exclusion of ID tags for the new collection which was included in the FY11 budget.

Narcoossee Library Support (7117) - Budget detail is on page [5-73](#)

TRENDS & ISSUES

The Narcoossee Branch Library, which was a joint-use facility with the Narcoossee Community School, was closed in April 2011 as it was difficult to balance closed school campus safety with open access for a public Library. Budget detail has been included for historical purposes only.

Adult & Youth Programming (7118) - Budget detail is on page [5-74](#)

TRENDS & ISSUES

This cost center was created in FY11 to centralize resources used for promoting and providing a variety of programs at different locations. Six FTEs were reallocated from the Central Library to this cost center. Increases in Operating Expenses include movie licensing for programming, allocation of insurance and overhead expenses.

Resource Development (7119) - Budget detail is on page [5-75](#)

TRENDS & ISSUES

This cost center was created in FY12 to encompass all library resources. Operating Expenses, previously budgeted in the Collection Management cost center (7124), include annual books leased and periodicals for all branch locations, 25 databases, and subscriptions to Freegal and OverDrive. Capital Outlay, previously budgeted in the general Library cost center (7111), consists of books, reference resources, and other library materials for all branch locations. There is no staff associated with this cost center.

Law Library (7120) - Budget detail is on page [5-76](#)

TRENDS & ISSUES

The Ray Shanks Law Library, named for a long-time volunteer, affords residents access to a variety of print and electronic legal resources, such as Westlaw and do-it-yourself (DIY) legal books. Librarians have been trained in legal research to help the community locate basic information and forms. Personal Services are decreasing in FY12 due to lower retirement contributions. Operating Expenses are 8% below the FY11 Adopted Budget due to decreases in insurance allocations and non-capital books. Capital Outlay, which is down slightly, includes long term reference resources and legal books.

Kenansville Library (7122) - Budget detail is on page [5-77](#)

TRENDS & ISSUES

The Kenansville Library opened its facility in 2007 and became a full service branch in 2009, offering story times, summer reading programs, book club meetings, and computer classes for Kenansville and south Osceola County. Personal Services reflect a slight decrease in FY12 due to lower retirement contributions. The 72% reduction in Operating Expenses is due to reduced property insurance allocation and reallocating building maintenance expenses to a separate cost center.

FUND 107 – LIBRARY DISTRICT FUND

Collection Management (7124) - Budget detail is on page [5-78](#)

TRENDS & ISSUES

The Collection Management cost center manages all aspects of Library resources, from selection and ordering to processing and distribution. Personal Services reflect a decrease of 5.4% from the FY11 Adopted Budget due to lower retirement contributions. Operating Expenses decreased by \$274,361 due to re-appropriating those budgets to the new Resource Development cost center (7119).

Central Library (7125) - Budget detail is on page [5-79](#)

TRENDS & ISSUES

Hart Memorial (Central) Library, which is the district's busiest location, is located in downtown Kissimmee. It functions as a branch Library, headquarters for the library system, houses the Law Library and Genealogy Lab and provides computer training for the public held in the Technology Lab. FTEs have been reduced from 22 to 11 in FY12 due to Departmental reorganization for efficiencies. Six of these positions were reallocated to the Adult and Youth Programming cost center (7118). The 54% reduction in Operating Expenses is attributable to reallocating building maintenance expenses to a separate cost center and lower overhead costs due to reduced staffing levels.

Other Government Support Services (9819) - Budget detail is on page [5-80](#)

TRENDS & ISSUES

This cost center accounts for Transfers Out and Reserves. Transfers Out is 18% below the FY11 Adopted Budget due to the updated cost allocation plan. Reserves include cash equal to two months of operating to offset timing of Ad Valorem tax receipts.

**FUND 107-LIBRARY DISTRICT FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1711):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	198,424	221,823	230,574	153,078	-77,496
Operating Expenses	0	0	5,934	1,661	-4,273
Total Expenditures:	\$198,424	\$221,823	\$236,508	\$154,739	-\$81,769

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	3.00	3.00	2.00	2.00	0.00
Part Time:	0.00	0.00	1.00	0.00	-1.00
Total Personnel:	3.00	3.00	3.00	2.00	-1.00

**FUND 107-LIBRARY DISTRICT FUND
COUNTYWIDE COMPUTER PROJECT SUPPORT**

COST CENTER SUMMARY - (1799):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	0	193,198	248,765	55,567
Capital Outlay	0	0	2,200	63,700	61,500
Total Expenditures:	\$0	\$0	\$195,398	\$312,465	\$117,067

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 107-LIBRARY DISTRICT FUND
ASSET MANAGEMENT**

COST CENTER SUMMARY - (4125):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	0	0	445,957	445,957
Total Expenditures:	\$0	\$0	\$0	\$445,957	\$445,957

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 107-LIBRARY DISTRICT FUND
LIBRARY**

COST CENTER SUMMARY - (7111):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	397,294	250,841	163,220	272,896	109,676
Operating Expenses	1,279,797	1,249,680	516,069	282,993	-233,076
Capital Outlay	798,971	815,645	3,849,245	2,990,104	-859,141
Debt Service	0	0	14,673	0	-14,673
Other Non Operating Expenses	1,096	0	0	0	0
Transfers Out	157,105	136,853	85,822	80,076	-5,746
Total Expenditures:	\$2,634,263	\$2,453,019	\$4,629,029	\$3,626,069	-\$1,002,960

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	5.00	2.00	3.25	4.00	0.75
Total Personnel:	5.00	2.00	3.25	4.00	0.75

**FUND 107-LIBRARY DISTRICT FUND
POINCIANA LIBRARY**

COST CENTER SUMMARY - (7112):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	450,222	434,306	387,573	320,295	-67,278
Operating Expenses	94,934	100,433	152,889	76,739	-76,150
Total Expenditures:	\$545,156	\$534,739	\$540,462	\$397,034	-\$143,428

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	8.00	7.00	6.00	6.00	0.00
Part Time:	3.00	0.00	2.50	2.00	-0.50
Total Personnel:	11.00	7.00	8.50	8.00	-0.50

**FUND 107-LIBRARY DISTRICT FUND
BVL LIBRARY**

COST CENTER SUMMARY - (7113):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	378,326	373,851	418,694	375,560	-43,134
Operating Expenses	90,743	130,098	153,486	77,022	-76,464
Capital Outlay	0	0	32,000	0	-32,000
Total Expenditures:	\$469,069	\$503,949	\$604,180	\$452,582	-\$151,598

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	6.00	4.00	7.00	6.00	-1.00
Part Time:	2.50	0.00	3.00	3.00	0.00
Total Personnel:	8.50	4.00	10.00	9.00	-1.00

**FUND 107-LIBRARY DISTRICT FUND
ST CLOUD LIBRARY**

COST CENTER SUMMARY - (7115):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	448,484	519,854	481,554	464,114	-17,440
Operating Expenses	152,077	123,641	305,796	87,034	-218,762
Capital Outlay	49,490	7,826	30,000	100,000	70,000
Total Expenditures:	\$650,051	\$651,321	\$817,350	\$651,148	-\$166,202

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	7.00	6.00	8.50	9.50	1.00
Part Time:	4.00	0.00	2.50	2.50	0.00
Total Personnel:	11.00	6.00	11.00	12.00	1.00

**FUND 107-LIBRARY DISTRICT FUND
WEST OSCEOLA LIBRARY**

COST CENTER SUMMARY - (7116):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	82,796	173,408	178,356	106,674	-71,682
Operating Expenses	85,207	84,359	101,581	84,380	-17,201
Capital Outlay	0	0	200,000	200,000	0
Total Expenditures:	\$168,003	\$257,767	\$479,937	\$391,054	-\$88,883

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	0.00	2.00	1.00	-1.00
Part Time:	1.50	0.00	2.00	2.00	0.00
Total Personnel:	2.50	0.00	4.00	3.00	-1.00

**FUND 107-LIBRARY DISTRICT FUND
NARCOOSSEE LIBRARY SUPPORT**

COST CENTER SUMMARY - (7117):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	12,349	17,216	13,995	0	-13,995
Operating Expenses	485	11,183	15,279	0	-15,279
Total Expenditures:	\$12,834	\$28,399	\$29,274	\$0	-\$29,274

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Part Time:	0.50	0.00	0.50	0.00	-0.50
Total Personnel:	0.50	0.00	0.50	0.00	-0.50

**FUND 107-LIBRARY DISTRICT FUND
ADULT & YOUTH PROGRAMMING**

COST CENTER SUMMARY - (7118):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	0	0	251,307	251,307
Operating Expenses	0	0	70,015	76,023	6,008
Total Expenditures:	\$0	\$0	\$70,015	\$327,330	\$257,315

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.00	6.00	6.00
Total Personnel:	0.00	0.00	0.00	6.00	6.00

**FUND 107-LIBRARY DISTRICT FUND
RESOURCE DEVELOPMENT**

COST CENTER SUMMARY - (7119):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	0	0	494,186	494,186
Capital Outlay	0	0	0	464,110	464,110
Total Expenditures:	\$0	\$0	\$0	\$958,296	\$958,296

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 107-LIBRARY DISTRICT FUND
LAW LIBRARY**

COST CENTER SUMMARY - (7120):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	96,979	91,013	79,545	78,192	-1,353
Operating Expenses	37,800	40,364	53,021	48,661	-4,360
Capital Outlay	49,696	50,532	52,000	50,000	-2,000
Total Expenditures:	\$184,475	\$181,909	\$184,566	\$176,853	-\$7,713

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	2.00	2.00	2.00	0.00
Total Personnel:	2.00	2.00	2.00	2.00	0.00

**FUND 107-LIBRARY DISTRICT FUND
KENANSVILLE OUTREACH**

COST CENTER SUMMARY - (7122):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	0	20,612	17,922	17,706	-216
Operating Expenses	9,072	15,320	29,483	8,176	-21,307
Total Expenditures:	\$9,072	\$35,932	\$47,405	\$25,882	-\$21,523

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.50	0.50	0.00
Total Personnel:	0.00	0.00	0.50	0.50	0.00

**FUND 107-LIBRARY DISTRICT FUND
COLLECTION MANAGEMENT**

COST CENTER SUMMARY - (7124):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	540,773	575,151	505,136	478,080	-27,056
Operating Expenses	0	3,863	353,149	78,788	-274,361
Total Expenditures:	\$540,773	\$579,014	\$858,285	\$556,868	-\$301,417

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	8.00	8.00	9.00	9.00	0.00
Part Time:	0.00	0.00	0.50	0.50	0.00
Total Personnel:	8.00	8.00	9.50	9.50	0.00

**FUND 107-LIBRARY DISTRICT FUND
CENTRAL LIBRARY**

COST CENTER SUMMARY - (7125):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	1,404,688	1,300,076	1,263,538	702,000	-561,538
Operating Expenses	343,093	257,358	299,073	137,749	-161,324
Capital Outlay	121,520	18,112	0	0	0
Total Expenditures:	\$1,869,301	\$1,575,546	\$1,562,611	\$839,749	-\$722,862

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	24.00	22.00	22.00	11.00	-11.00
Part Time:	4.50	0.00	4.50	4.50	0.00
Total Personnel:	28.50	22.00	26.50	15.50	-11.00

**FUND 107-LIBRARY DISTRICT FUND
OTHER GOVERNMENT SUPPORT SVCS**

COST CENTER SUMMARY - (9819):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Transfers Out	0	0	1,106,405	902,961	-203,444
Reserves - Operating	0	0	901,514	1,803,186	901,672
Reserves - Stability	0	0	6,931,436	7,014,068	82,632
Total Expenditures:	\$0	\$0	\$8,939,355	\$9,720,215	\$780,860

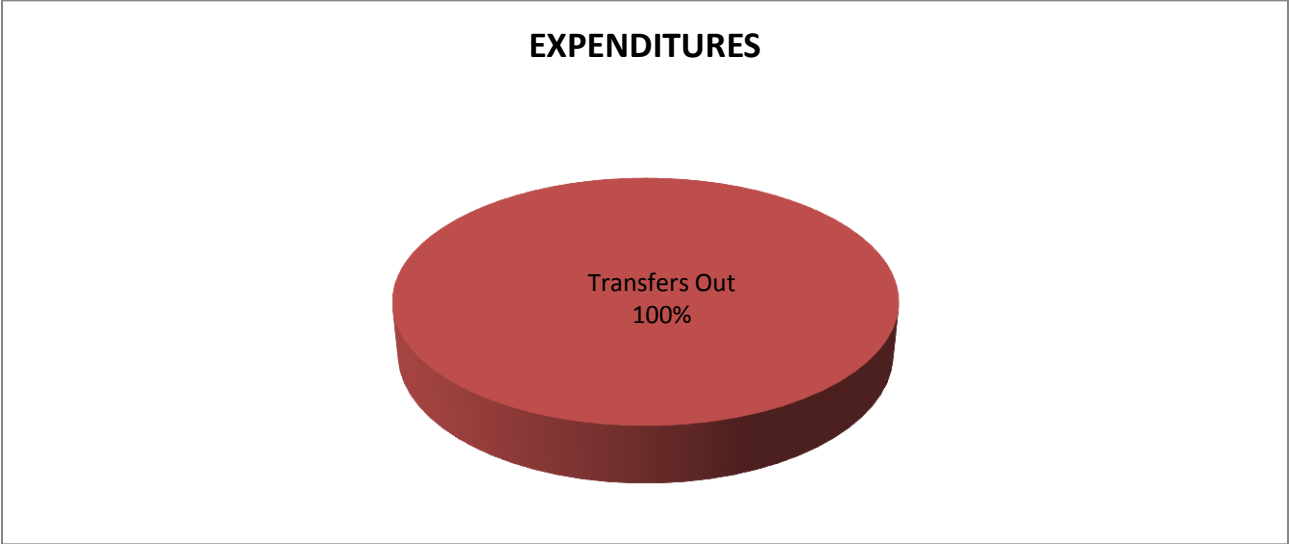
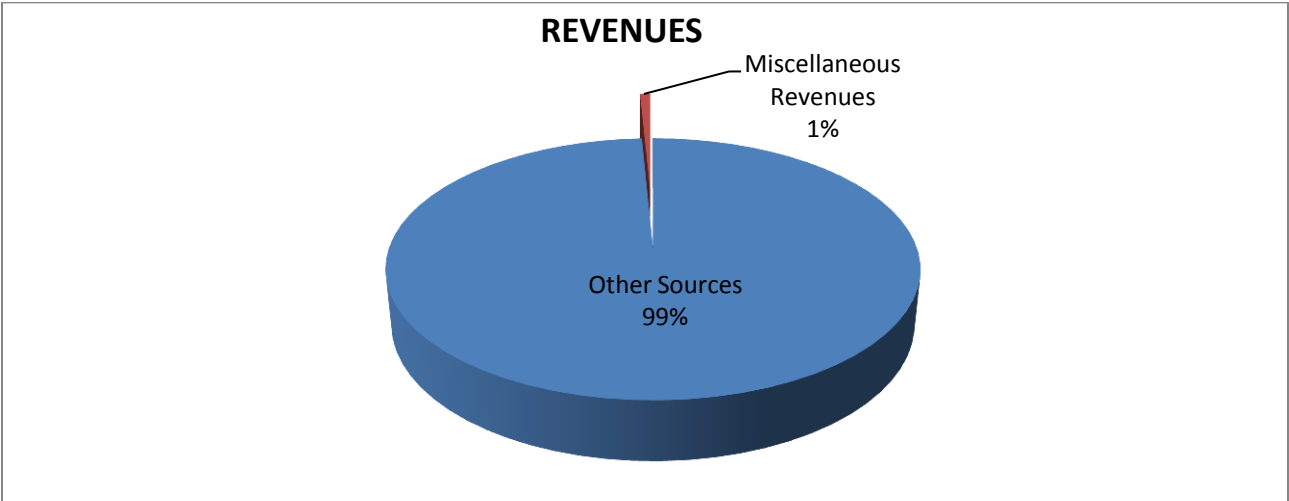
PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

FUND 109 LAW ENFORCEMENT TRUST FUND

LAW ENFORCEMENT TRUST FUND
Programs & Services:

Neighborhood
Crime Watch

Drug Abuse
Program



FUND 109 LAW ENFORCEMENT TRUST FUND

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. These funds are transferred out to the Sheriff upon request. There are no FTEs associated with this Fund. Overall, funding is projected to increase by 29% or \$25,039 in FY12 compared to the FY11 Adopted Budget.

PERTINENT FUND INFORMATION

- Fund is regulated by Florida Statute 932.7055 (5)(a)
- Funds can also be used for other law enforcement purposes such as defraying costs of complex investigations and for additional equipment or expertise

REVENUE SOURCES

This Fund's primary source of funding is derived from forfeited property which is projected to increase by \$22,666 in FY12 over FY11 Adopted. This revenue is projected conservatively as funding source is unpredictable. Also, funds are received from Interest. Below is a description of each revenue source by category:

MISCELLANEOUS REVENUE

Revenues in this category are reflective of interest. The FY12 projected revenue is a reduction of \$2,118 over the FY11 Adopted Budget due to trend analysis and declining interest rates.

OTHER SOURCES

These revenues are the result of funds derived from forfeited property which are collected by the Sheriff and transferred to the Board of County Commissioners. As these funds are Transferred In, they are categorized as Other Sources instead of a Fine as in prior years.

FUND 109-LAW ENFORCEMENT TRUST FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Judgment, Fines & Forfeits	0	0	87,700	0	-87,700
Miscellaneous Revenues	4,758	3,666	2,970	852	-2,118
Less 5% Statutory Reduction	0	0	-4,534	-43	4,491
Other Sources	481,315	127,041	0	110,366	110,366
Total Revenues:	\$486,073	\$130,707	\$86,136	\$111,175	\$25,039
<u>Expenditures</u>					
Transfers Out	167,486	213,809	86,136	111,175	25,039
Total Expenditures:	\$167,486	\$213,809	\$86,136	\$111,175	\$25,039

FUND 111 - STATE HOUSING INITIATIVES PARTNERSHIP (SHIP) PROGRAM

STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM

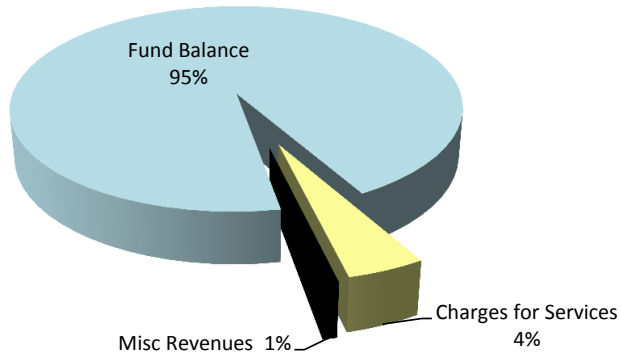
Programs & Services:

Loans to First-time
Home Buyers

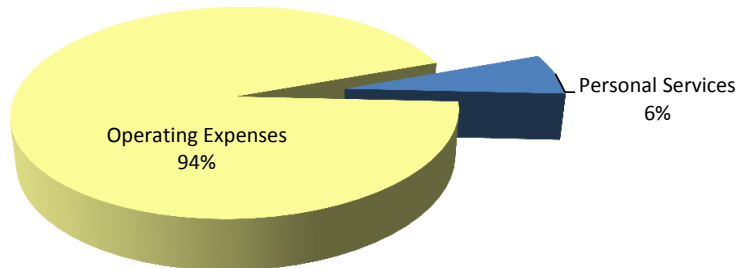
Homelessness
Prevention

Housing Assistance

REVENUES



EXPENDITURES



FUND 111 – STATE HOUSING INITIATIVES PARTNERSHIP (SHIP) FUND

TRENDS & ISSUES

Revenues received in this Fund are split between administrative and programmatic expenses. The County is allowed to use 10% for expenses related to administering the SHIP program. The overall FY12 budget request totals \$1,539,222, which is a 23.4% increase from the FY11 Adopted Budget. This is due to an increase in Fund Balance from unspent grant funds as well as an increase in recaptured funds. The FY12 budget reflects a decrease in Personal Services due to staffing changes and a decrease in retirement contributions. The majority of the Operating Expenses increase of \$1.3 million is due to appropriating program expenses to operating accounts and not to Reserves as was done in the FY11 Adopted budget.

PERTINENT FUND INFORMATION

This Fund provides housing assistance to very-low, low and moderate income level residents for:

- The purchase or rehabilitation of existing homes, mostly via loans
- Families facing foreclosure and delinquent property taxes and insurance
- Rental deposits to prevent homelessness

REVENUE SOURCES

The SHIP program is funded by State Grants. However, no grant revenue is expected from the State for FY12 and the remaining grant funds are carried over as Fund Balance. Other revenues are from Charges for Services and Miscellaneous Revenues as described below.

CHARGES FOR SERVICES

This Fund collects revenues from the State that are recaptured as a result of default on a loan or grant award.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on the Trust Fund.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Intergovernmental Revenue	1,589,738	159,127	0	0	0
Charges For Services	6,781	7,326	0	70,516	70,516
Miscellaneous Revenues	162,040	34,147	800	13,200	12,400
Less 5% Statutory Reduction	0	0	-40	-4,186	-4,146
Transfers In	69,900	318	0	0	0
Fund Balance	0	0	1,246,469	1,459,692	213,223
Total Revenues:	\$1,828,459	\$200,918	\$1,247,229	\$1,539,222	\$291,993
Expenditures					
Personal Services	135,581	186,050	134,265	97,205	-37,060
Operating Expenses	1,114,751	1,496,945	116,301	1,442,017	1,325,716
Capital Outlay	1,983	0	0	0	0
Transfers Out	23,992	0	40,895	0	-40,895
Reserves - Restricted	0	0	955,768	0	-955,768
Total Expenditures:	\$1,276,307	\$1,682,995	\$1,247,229	\$1,539,222	\$291,993

PERSONNEL

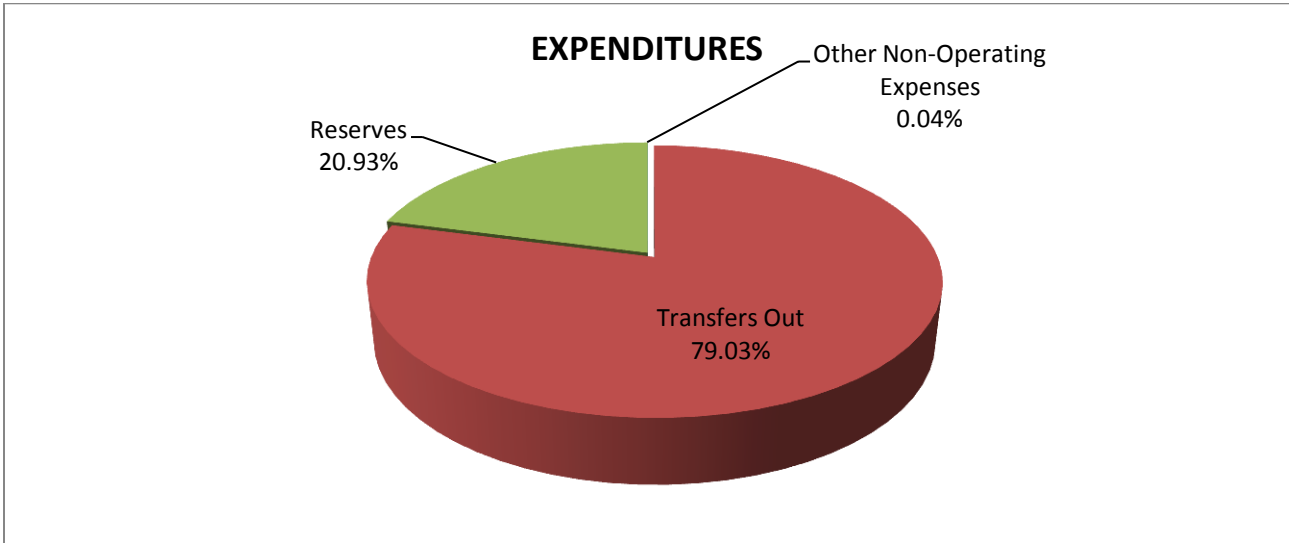
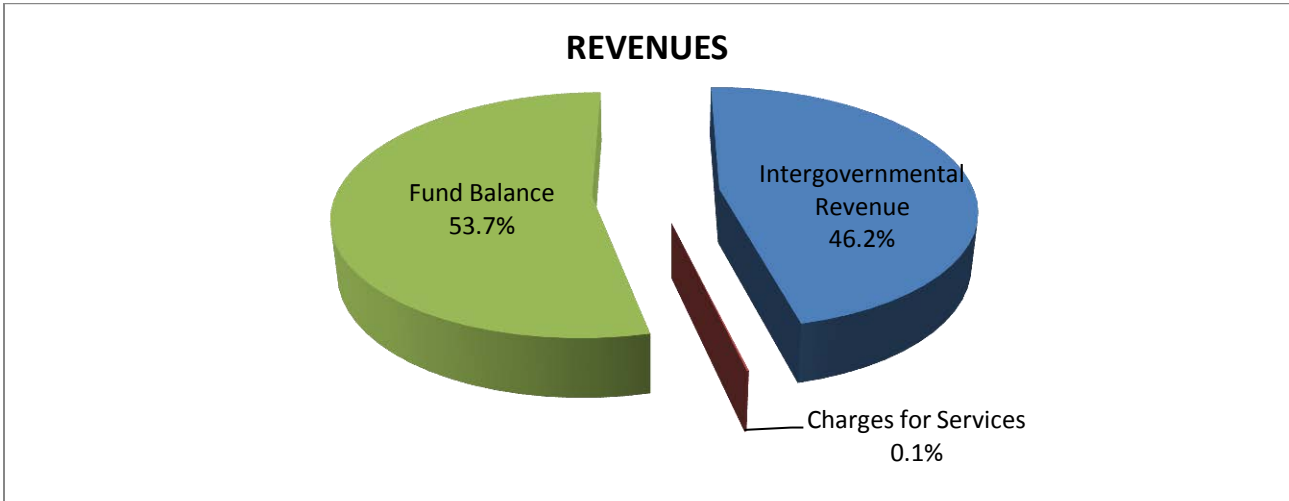
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	2.25	2.40	2.25	-0.15
Total Personnel:	1.00	2.25	2.40	2.25	-0.15

FUND 112 EMERGENCY (911) COMMUNICATIONS FUND

EMERGENCY (911) COMMUNICATIONS FUND
Programs & Services:

Statewide
Emergency
Communication

911 Maps



FUND 112 EMERGENCY (911) COMMUNICATIONS FUND

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. This Fund's primary revenue source comes from fees collected on every resident's telephone bill for wireless and non-wireless services. Due to changes related to generally accepted accounting practices, these revenues in FY12 are budgeted as Intergovernmental Revenues instead of Charges for Services and are estimated to increase by \$25,208 over FY11 Adopted, based on input from the department as well as trends. Another source of funding is associated with Fund Balance which is projected to decrease by \$225,184 over FY11 Adopted. Funds are transferred out to the Sheriff's office to support 911 Operations. There are no FTEs associated with this fund.

PERTINENT FUND INFORMATION

- Responsibility for this fund was moved to the Sheriff's office during the adjustment phase to the FY09 budget
- An Inter-local agreement between the County and the Sheriff's Office authorizes the use of these funds for the Sheriff to run Osceola County's 911 Operations

REVENUE SOURCES

Based on trend analysis, FY12 revenues are estimated to decrease by \$202,474 over FY11 Adopted. Below is a description of each revenue source by category:

INTERGOVERNMENTAL REVENUE

Revenues are based on fees collected for wireless and non-wireless services.

CHARGES FOR SERVICES

These are funds received from citizens and offices within the County for 911 maps. These fees are included in Resolution 11-009R.

FUND BALANCE

This revenue represents prior year (unaudited) Fund Balance.

FUND 112-EMERGENCY(911)COMMUNICATIONS

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Intergovernmental Revenue	24,183	0	0	1,204,577	1,204,577
Charges For Services	1,352,872	1,366,236	1,181,474	2,880	-1,178,594
Miscellaneous Revenues	953	546	2,078	0	-2,078
Less 5% Statutory Reduction	0	0	-59,178	-60,373	-1,195
Other Sources	1,487,830	1,092,931	0	0	0
Transfers In	0	30	0	0	0
Fund Balance	0	0	1,625,475	1,400,291	-225,184
Total Revenues:	\$2,865,838	\$2,459,743	\$2,749,849	\$2,547,375	-\$202,474
Expenditures					
Operating Expenses	17,862	8,671	0	0	0
Debt Service	6,414	0	0	0	0
Other Non Operating Expenses	0	1,186	2,000	1,000	-1,000
Transfers Out	2,994,196	2,270,629	2,474,004	2,013,083	-460,921
Reserves - Capital	0	0	0	10,987	10,987
Reserves - Operating	0	0	273,845	522,305	248,460
Total Expenditures:	\$3,018,472	\$2,280,486	\$2,749,849	\$2,547,375	-\$202,474

FUND 113 - BUENAVENTURA LAKES MSBU FUND

BUENAVENTURA LAKES MSBU FUND

Programs & Services:

Aquatic Weed Control

Stormwater
Management

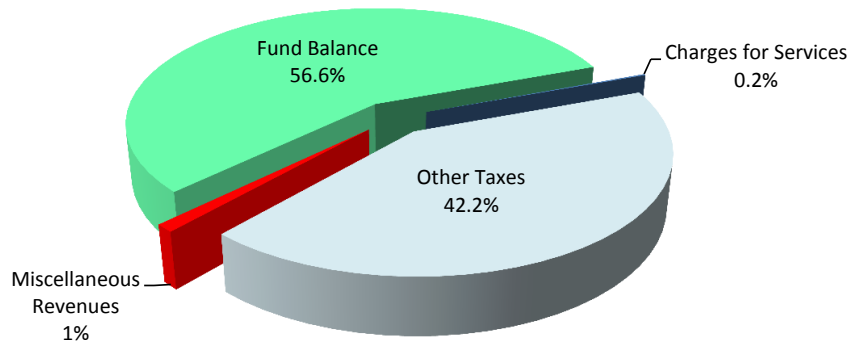
Landscaping

Street Lights

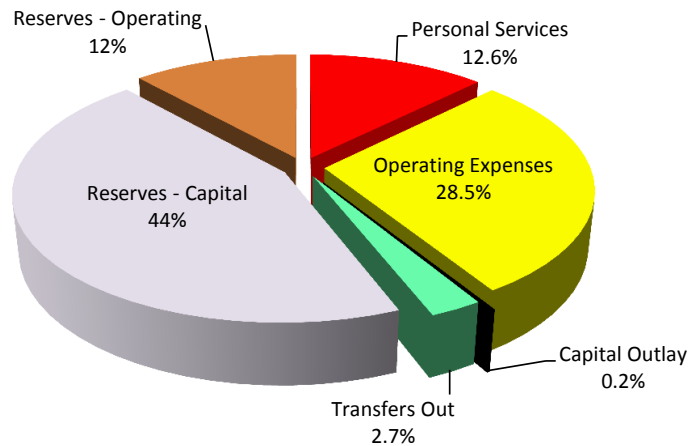
Mowing

Community Center

REVENUES



EXPENDITURES



FUND 113 – BUENAVENTURA LAKES MSBU FUND

TRENDS & ISSUES

The funding to be collected from Special Assessments in FY12 is an increase of 1.4% over the FY11 Adopted Budget due to a greater number of occupied properties, while the rate remains the same as FY11. The FY12 budget is \$1,141,835 and reflects an overall increase of 0.5% from the FY11 Adopted Budget. Personal Services are increasing due to the elimination of the 80-hour furlough and a .2 increase in FTEs due to split funding one employee. Staff is currently pursuing a capital project that is needed within the stormwater and drainage system in this MSBU. This is reflected in the funds set aside in Reserves for Capital which were previously budgeted in Operating Expenses. Transfers Out for cost allocation reflects a reduction of 10.6%. Total appropriations are increasing \$5,460 over the FY11 Adopted Budget.

PERTINENT FUND INFORMATION

Buenaventura Lakes MSBU is the largest municipal services benefit unit in the County. The assessment covers a range of services including:

- Street lights
- Stormwater management
- Landscaping
- Common maintenance to the Buenaventura Lakes community

REVENUE SOURCES

This Municipal Services Benefit Unit (MSBU) receives the majority of its revenue from Special Assessments. Below is a description of each revenue source supporting this Fund by category.

PERMITS, FEES AND SPECIAL ASSESSMENTS

Pursuant to Ordinance 85-6, Section 7 and as amended in Ordinance 90-25, the MSBU, with Board approval, may adopt special assessments to cover the cost of providing services or improvements based on the relative amount of benefit received. These non-Ad Valorem assessments are applied per parcel and included on the annual tax bill.

CHARGES FOR SERVICES

These are revenues received for classes held at the Community Center, such as dance, karate, and gymnastics. Revenue is projected to increase by 180% over FY11 Adopted Budget due to trends.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts, rental of the Community Center for postal facilities and activities, and recycling.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 113 – BUENAVENTURA LAKES MSBU FUND

FY12 Goals & Objectives

Provide BVL residents with contracted and operational support for the Robert Guevara Community Center and MSBU storm drainage ponds.

Goal 1 - Maintain BVL MSBU storm drainage ponds, common areas and right-of-ways through contracted mowing

Objectives:

1. Finish cut BVL MSBU right-of-ways and common areas 4 times per month (May-October) and 2 times per month (November-April).
2. Rough cut BVL MSBU storm drainage ponds 2 times per month (May-October) and 1 time per month (November-April).
3. Prepare a scope of work to repair drainage structures in the BVL MSBU by end of fiscal year 2012.

Goal 2 - Provide BVL residents a quality facility to hold events, community meetings, and recreational and educational programs at the Robert Guevara Community Center

Objectives:

1. Provide operational support and program scheduling year-round, 6 days per week (excluding holidays).
2. Provide information regarding public inquiry or comments in a timely fashion.

FY11 Accomplishments

1. The contractors for the rough cut and finish mowing have done a good job this fiscal year.
2. The Robert Guevara Community Center has been booked for every Saturday this fiscal year, plus programs during the day (Boys and Girls Club, Meal on Wheels for the seniors).

FUND 113-BUENAVENTURA LAKES MSBU

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	465,430	472,022	485,953	492,526	6,573
Charges For Services	1,878	1,083	713	2,000	1,287
Miscellaneous Revenues	27,433	15,837	14,209	12,500	-1,709
Less 5% Statutory Reduction	0	0	-25,044	-25,351	-307
Other Sources	5,756	12,166	0	0	0
Transfers In	48,207	49,488	15,361	0	-15,361
Fund Balance	0	0	645,183	660,160	14,977
Total Revenues:	\$548,704	\$550,596	\$1,136,375	\$1,141,835	\$5,460
<u>Expenditures</u>					
Personal Services	196,209	133,979	130,266	143,685	13,419
Operating Expenses	236,712	257,648	816,997	325,623	-491,374
Capital Outlay	985	0	0	2,000	2,000
Transfers Out	38,145	47,571	34,441	30,795	-3,646
Reserves - Capital	0	0	0	506,172	506,172
Reserves - Operating	0	0	154,671	133,560	-21,111
Total Expenditures:	\$472,051	\$439,198	\$1,136,375	\$1,141,835	\$5,460

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	4.00	3.00	3.00	3.20	0.20
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	3.00	3.00	3.20	0.20

FUND 114 - NEIGHBORHOOD STABILIZATION PROGRAM

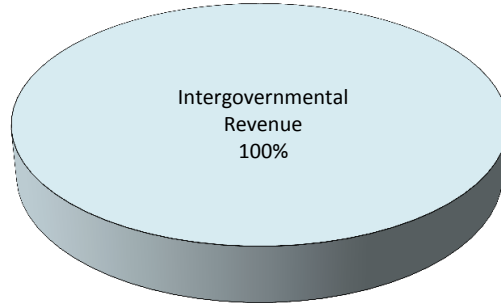
NEIGHBORHOOD STABILIZATION PROGRAM

Programs & Services:

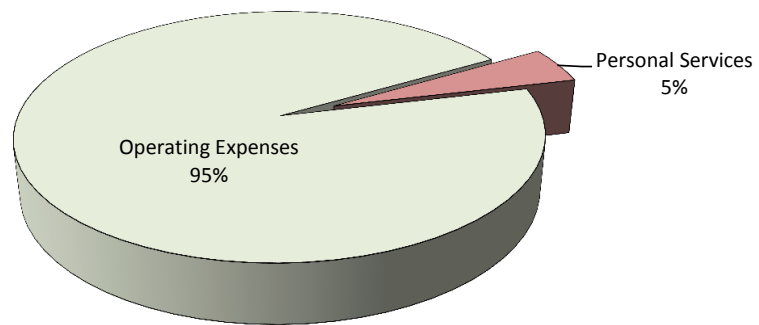
Homelessness
Prevention

Housing Assistance

REVENUES



EXPENDITURES



FUND 114 – NEIGHBORHOOD STABILIZATION PROGRAM (NSP)

TRENDS & ISSUES

The FY12 Budget totals \$2,452,268, which is a reduction of over \$8.3 million from the FY11 Adopted budget due to spending down the original grant award during FY11. The revenue budgeted for FY12 includes \$1.4 million in remaining grant funds and revenue from 2nd closings. The grantor allows the County to retain 90% of the proceeds from 2nd closings to be reinvested in the program. Expenditures are reduced to match the decreased revenue anticipated for FY12, with a redistribution of 1.1 FTEs to other Human Services Funds.

PERTINENT FUND INFORMATION

The main focus of this program is to stabilize communities within Osceola County by providing housing assistance to individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Housing assistance is provided through:

- Over \$1.4 million to complete the St. Anthony's Court Gardens project (formerly known as Hamilton Park)
- Purchase assistance of foreclosed properties for affordable homeownership or rental housing
- Property acquisition and rehabilitation of foreclosed properties

REVENUE SOURCES

The sole revenue source of the Neighborhood Stabilization Program (NSP) is a federal grant rising from the Housing and Economic Recovery Act of 2008. Below is a description of this revenue source.

INTERGOVERNMENTAL REVENUE

This is a reimbursable grant provided by the U.S. Department of Housing and Urban Development to address the severe housing crisis by targeting funding to areas with the greatest needs based on the extent of foreclosures, subprime mortgages, and mortgage delinquencies and defaults. The original award amount was \$14 million and has a remaining balance of \$1.4 million for FY12. Along with this balance, the grantor allows the County to retain 90% of the proceeds from 2nd closings to be reinvested in the NSP program. All revenue is legally restricted to be used for activities designated as part of the Neighborhood Stabilization Program.

FUND 114 – NEIGHBORHOOD STABILIZATION PROGRAM

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 a stable, thriving, healthy environment through housing opportunities and education.

FY12 Goals & Objectives

Goal 1 - Assist a minimum of 25 very low -moderate income families achieve home ownership

Objectives:

1. Home ownership 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. Generate program income from NSP1 funds that can be recycled for future use on home ownership strategies.

FUND 114-NEIGHBORHOOD STABILIZATION PROGRAM

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Intergovernmental Revenue	69,921	5,120,604	10,837,516	2,507,156	-8,330,360
Miscellaneous Revenues	76	0	0	0	0
Less 5% Statutory Reduction	0	0	0	-54,888	-54,888
Total Revenues:	\$69,997	\$5,120,604	\$10,837,516	\$2,452,268	-\$8,385,248
<u>Expenditures</u>					
Personal Services	0	85,379	195,240	114,597	-80,643
Operating Expenses	69,042	3,608,123	9,455,081	2,337,671	-7,117,410
Capital Outlay	955	1,214	0	0	0
Grants and Aids	0	1,425,887	0	0	0
Transfers Out	0	0	2,187	0	-2,187
Reserves - Restricted	0	0	1,185,008	0	-1,185,008
Total Expenditures:	\$69,997	\$5,120,603	\$10,837,516	\$2,452,268	-\$8,385,248

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	1.00	2.30	2.20	-0.10
Part Time:	0.00	0.00	1.00	0.00	-1.00
Total Personnel:	0.00	1.00	3.30	2.20	-1.10

FUND 115 - COURT FACILITIES FUND

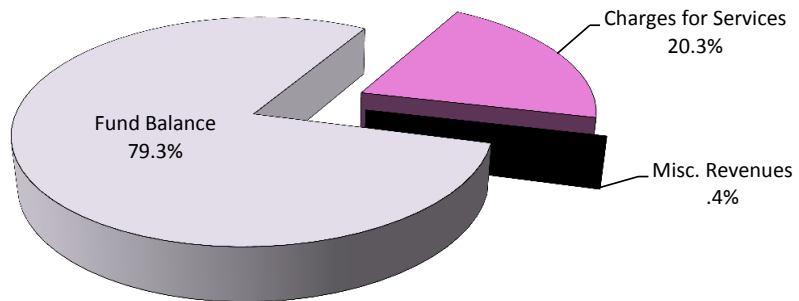
COURT FACILITIES FUND

Programs & Services:

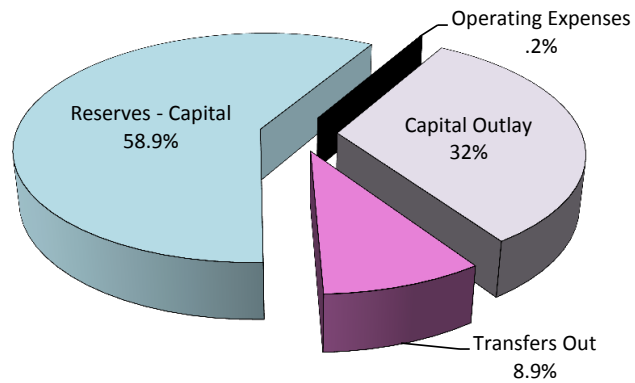
Construction of
facilities for the
Judiciary

Maintenance of
facilities for the
Judiciary

REVENUES



EXPENDITURES



FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

Excluding Fund Balance, revenues are anticipated to increase 3.3% in FY12 above the FY11 Adopted Budget. This is due to the increase from \$15 to \$30 for non-criminal traffic infractions in FY11, offset somewhat by less traffic tickets being issued. Fund Balance is increasing \$4.9 million partly due to carry forward of capital projects that will be continued in FY12. On the expenditure side, both the Operating Expenses and Capital Outlay are for prior year projects as no new projects are planned for FY12. A Transfer Out of \$780,450 has been included in the FY12 Budget for the Court's share of debt service for the new parking garage currently under construction.

PERTINENT FUND INFORMATION

This Fund is specifically for the purpose of meeting the construction and maintenance needs of facilities which house the judiciary. Projects included in the FY12 Budget are:

- Construct a mediation suite on the first floor of the Courthouse to handle mediation/dispute resolution claims - \$117,231
- Upgrade Courthouse security - \$291,259
- Renovate existing courtroom and holding space and construct additional courtrooms - \$2,436,806

REVENUE SOURCES

The Court Facilities Fund is supported by revenue collected from traffic fines. Other revenue sources include Miscellaneous Revenues and Fund Balance. Below is a description of each of these revenue sources by category.

CHARGES FOR SERVICES

Pursuant to F.S. 318.18 (13), the County is authorized to impose a surcharge of up to \$30, in addition to any penalties imposed by the Court, for non-criminal traffic infractions. Formerly, Ordinance 04-23 set forth a surcharge of \$15; however, on October 4, 2010, the BOCC approved Ordinance 10-32 which amended Section 1 of the original Ordinance to increase the surcharge to \$30. These fees are collected by the Clerk of the Circuit Court and remitted monthly.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 115-COURT FACILITIES FUND

FUND SUMMARY:

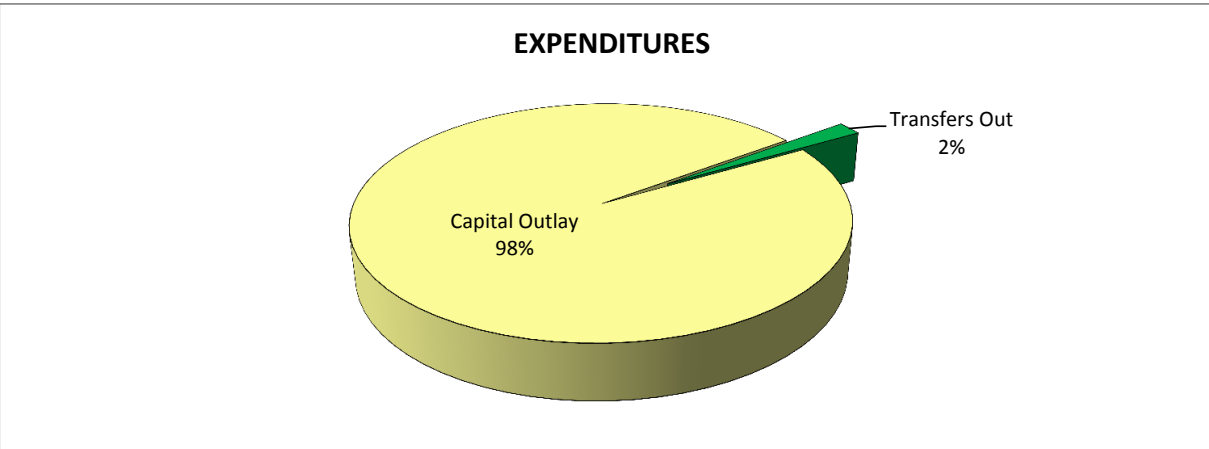
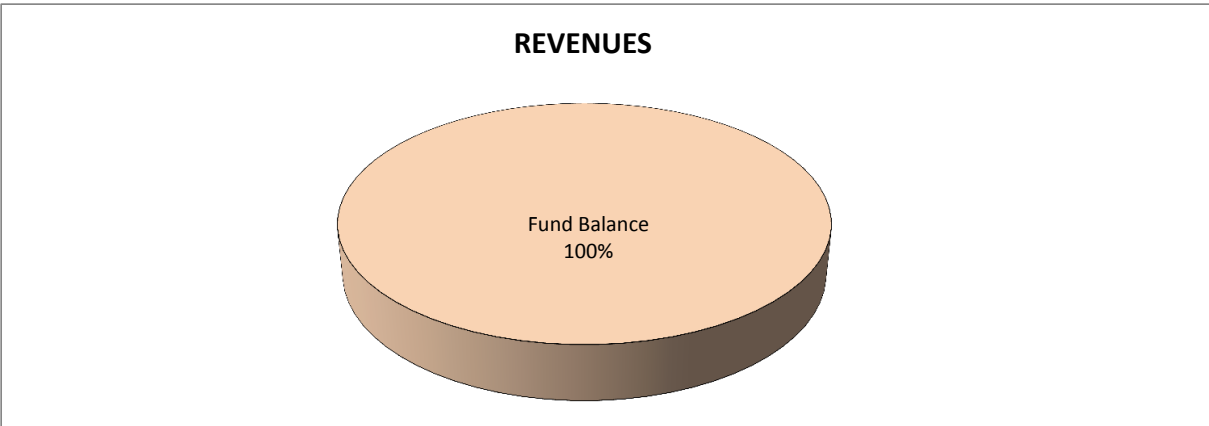
	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	1,078,382	1,703,483	1,759,897	1,812,580	52,683
Miscellaneous Revenues	55,300	43,277	27,344	32,996	5,652
Less 5% Statutory Reduction	0	0	-89,362	-92,279	-2,917
Fund Balance	0	0	2,154,014	7,077,073	4,923,059
Total Revenues:	\$1,133,682	\$1,746,760	\$3,851,893	\$8,830,370	\$4,978,477
<u>Expenditures</u>					
Operating Expenses	0	3,672	0	16,329	16,329
Capital Outlay	67,778	20,236	1,618,930	2,828,967	1,210,037
Transfers Out	0	5,025	2,766	784,847	782,081
Reserves - Capital	0	0	2,068,037	5,200,227	3,132,190
Reserves - Operating	0	0	162,160	0	-162,160
Total Expenditures:	\$67,778	\$28,933	\$3,851,893	\$8,830,370	\$4,978,477

FUND 117 - LIBRARY ENDOWMENT FUND

LIBRARY ENDOWMENT FUND
Programs & Services:

Availability of Books

Availability of Publications



FUND 117 – LIBRARY ENDOWMENT FUND

TRENDS & ISSUES

Donations supporting the Library Endowment Fund have been decreasing since FY07. There are no Personal Services costs associated with this Fund. The total budget of \$113,504 for FY12 is appropriated with no reserves.

PERTINENT FUND INFORMATION

This Fund was established to account for contributions/donations made to the public library system by citizens. Funding is restricted to cover the costs of books and publications.

REVENUE SOURCES

Revenues for this Fund are received through donations, gifts and bequests made to the public library system. Due to dwindling contributions in recent years, Fund Balance is the only funding source for FY12. Below is a description of this revenue source.

FUND BALANCE

These funds represent prior year Fund Balance including remaining contributions.

FUND 117-LIBRARY ENDOWMENT FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	2,671	1,292	0	0	0
Fund Balance	0	0	92,927	113,504	20,577
Total Revenues:	\$2,671	\$1,292	\$92,927	\$113,504	\$20,577
<u>Expenditures</u>					
Capital Outlay	12,175	17,654	50,000	111,415	61,415
Transfers Out	0	3,025	1,577	2,089	512
Reserves - Capital	0	0	35,745	0	-35,745
Reserves - Operating	0	0	5,605	0	-5,605
Total Expenditures:	\$12,175	\$20,679	\$92,927	\$113,504	\$20,577

FUND 118 - HOMELESSNESS PREVENTION & RAPID RE-HOUSING FUND

HOMELESSNESS PREVENTION & RAPID RE-HOUSING

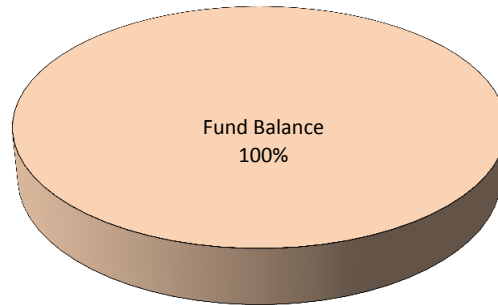
Programs & Services:

Education and
Outreach

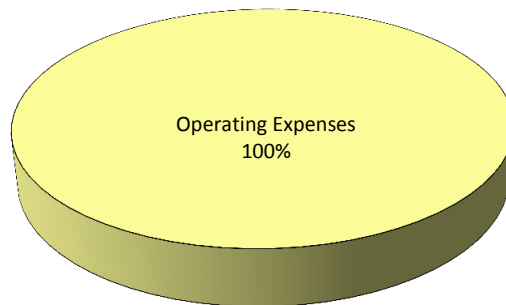
Homelessness
Prevention

Financial
Assistance

REVENUES



EXPENDITURES



FUND 118 – HOMELESSNESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

The total budget for FY12 is \$8,180, a decrease of \$429,620 from the FY11 Adopted Budget. This is the estimated remaining grant funds for FY12. Accordingly, Personal Services have been eliminated and Operating Expenses reduced to the expenses necessary for the final closeout of the program.

PERTINENT FUND INFORMATION

Funding is restricted to costs associated with preventing homelessness and with re-housing assistance as set forth in Ordinance 09-071.

REVENUE SOURCES

The sole revenue source of the Homeless Prevention & Rapid Re-Housing Fund is a Federal grant from the U.S. Department of Housing and Urban Development Economic Recovery and Reinvestment Act of 2009. The original grant award has been spent down and Fund Balance is all that remains for FY12. Below is a description of this funding source.

FUND BALANCE

These funds represent prior year Fund Balance from the remaining grant proceeds.

FUND 118-HOMELESSNESS PREVENTION RAPID RE-HOUSING

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Intergovernmental Revenue	0	834,289	273,288	0	-273,288
Miscellaneous Revenues	0	100	0	0	0
Fund Balance	0	0	164,512	8,180	-156,332
Total Revenues:	\$0	\$834,389	\$437,800	\$8,180	-\$429,620
<u>Expenditures</u>					
Personal Services	0	148,453	194,577	0	-194,577
Operating Expenses	0	458,661	223,899	8,180	-215,719
Capital Outlay	0	17,550	18,000	0	-18,000
Transfers Out	0	0	1,324	0	-1,324
Total Expenditures:	\$0	\$624,664	\$437,800	\$8,180	-\$429,620

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	3.68	0.00	-3.68
Total Personnel:	0.00	0.00	3.68	0.00	-3.68

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3

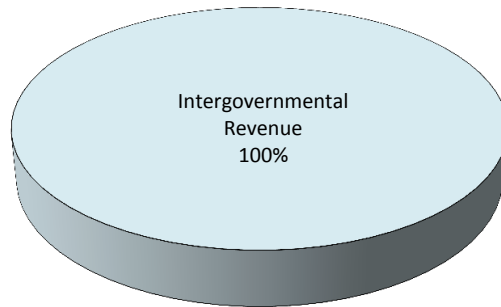
NEIGHBORHOOD STABILIZATION PROGRAM 3

Programs & Services:

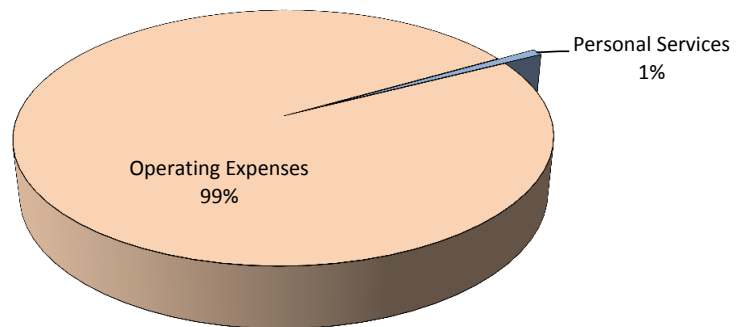
Homelessness
Prevention

Housing Assistance

REVENUES



EXPENDITURES



FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3

TRENDS & ISSUES

The FY12 Budget encompasses a new 36 month Housing and Urban Development grant in the amount of \$3,239,646, with \$809,911 required to be utilized on very low income clients. Expenditures for FY12 include \$26,055 for Personal Services for .35 FTEs transferred from the original program budgeted in Fund 114. Operating Expenses total \$3,213,591 for program activities and related costs.

PERTINENT FUND INFORMATION

The main focus of this program is to stabilize communities within Osceola County by providing housing assistance to individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Housing assistance is provided through:

- Purchase assistance of foreclosed properties for affordable home ownership or rental housing
- Purchase and rehabilitation of approximately 30 foreclosed homes in designated areas of the County

REVENUE SOURCES

The sole revenue source of the Neighborhood Stabilization Program (NSP) 3 is a federal grant rising from the Housing and Economic Recovery Act of 2008. Below is a description of this revenue source.

INTERGOVERNMENTAL REVENUE

This is a reimbursable grant provided by the U.S. Department of Housing and Urban Development to address the severe housing crisis by targeting funding to areas with the greatest needs based on the extent of foreclosures, subprime mortgages, and mortgage delinquencies and defaults. This is the third round of grant funding for the NSP program. All revenue is legally restricted to be used for activities designated as part of the Neighborhood Stabilization Program.

FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3

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 a stable, thriving, healthy environment through housing opportunities and education.

FY12 Goals & Objectives

Goal 1 - Assist a minimum of 25 very low -moderate income families achieve home ownership

Objectives:

1. Home ownership 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. Generate program income from NSP1 funds that can be recycled for future use on home ownership strategies.

FUND 122-NEIGHBORHOOD STABIL PROGRAM 3

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Intergovernmental Revenue	0	0	0	3,239,646	3,239,646
Total Revenues:	\$0	\$0	\$0	\$3,239,646	\$3,239,646
Expenditures					
Personal Services	0	0	0	26,055	26,055
Operating Expenses	0	0	0	3,213,591	3,213,591
Total Expenditures:	\$0	\$0	\$0	\$3,239,646	\$3,239,646

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.00	0.35	0.35
Total Personnel:	0.00	0.00	0.00	0.35	0.35

FUND 124 - ENVIRONMENTAL LANDS ACQUISITION

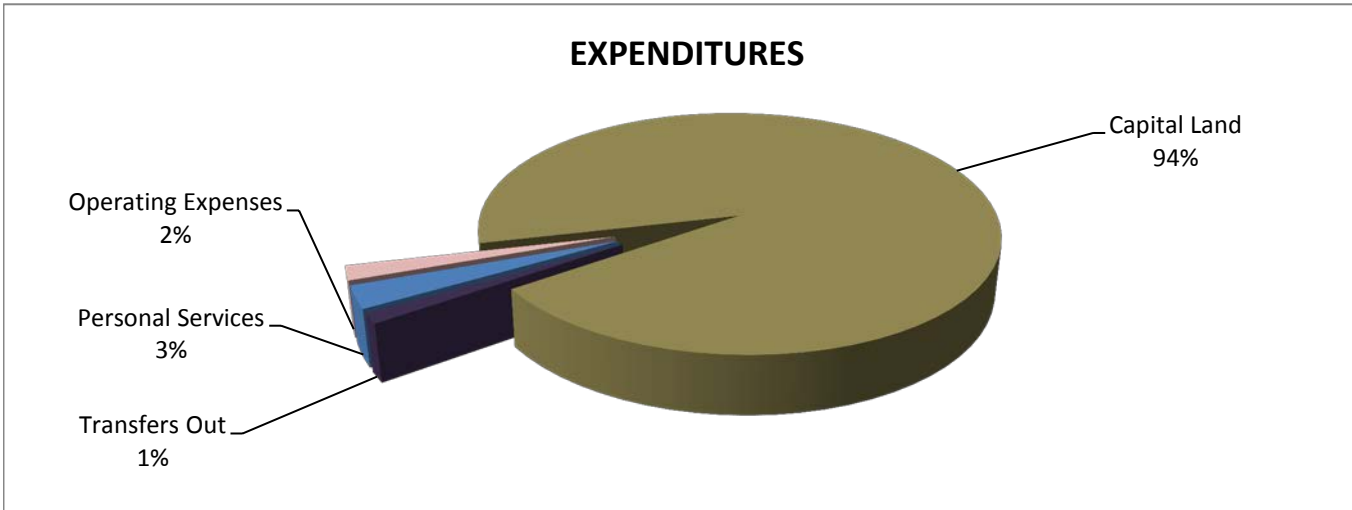
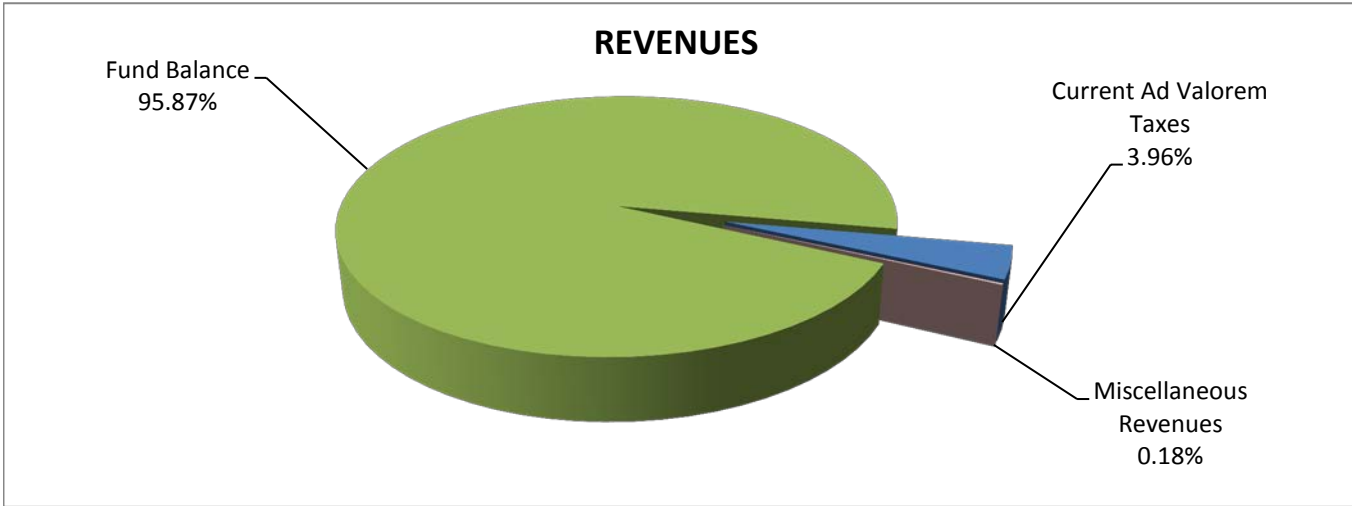
ENVIRONMENTAL LANDS ACQUISITION
Programs & Services:

Land Purchases

Program Administration

Surveys and Appraisals

Land Advisory Board



FUND 124 – ENVIRONMENTAL LAND ACQUISITION

TRENDS & ISSUES

The Environmental Lands Acquisition is managed by the Natural Resources office which is housed within the Extension Services branch of the Community Development Department. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source. This property tax enables the program to issue bonds for the purchase of land for water resource protection, wildlife habitat, public green space and resource-based passive recreation.

This fund's budget increased by 893% over the FY11 Adopted Budget as a result of the following:

Personal Services budget supports 2.95 FTE's which is a 0.95 FTE increase from FY11, this increase is the result of split funding of employees between the four cost centers within Natural Resources. Personal Services increased due to the increase in FTEs and increases to the Health Insurance rates. A portion of the increase was absorbed by a significant decrease to Retirement Contributions.

Operating expenses increased in FY12 due primarily to additional funds being budgeted for acquisition activities including appraisals and property research.

Capital Outlay shows the largest increase over FY11. This fund does not carry reserves, but rather budgets all remaining funds in Capital Land for acquisition. Funds that had been identified to be spent on the purchase of Twin Oaks in FY10 were not budgeted to be carried forward during the FY11 budget process. During FY11, Twin Oaks was purchased with the bond proceeds in Fund 126 – G.O. Bond Series 2010, as such, the balance in this fund has been budgeted to be carried forward in FY12, accounting for the significant increase.

The goals and objectives for this fund are outlined in the General Fund section of this book under Community Development.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Land Purchases
- Program Administration
- Surveys & Appraisals
- Land Advisory Board

FUND 124 – ENVIRONMENTAL LAND ACQUISITION REVENUE SOURCES

Per Ordinance No 06-25, as approved by voter referendum and 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. Monies collected pursuant to Ordinance No 06-25 are split between multiple funds. Funds 124 – Environmental Land Acquisition and 126 – G.O. Bond Series 2010 are utilized for acquisition, Fund 125 – Environmental Land Maintenance for maintenance, and Funds 234 – G.O. Bond Series 2006 and 238 – G.O. Bond Series 2010 for debt service management. Per Ordinance 04-28, in years 1-19 of the program 85% of collections will be used for acquisition (up to \$60 million as approved by the Board) and 15% will be utilized for management of the acquired lands. In the 20th year of the program, the split will be 50/50 between acquisition and maintenance.

AD VALOREM TAXES

Ad Valorem Taxes - Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. The millage rates that fund the Environmental Lands Program are comprised of 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 decline in revenue in FY12 is the result of declining property values as well as a larger portion of the 85% split being allocated towards debt service.

MISCELLANEOUS REVENUES

All interest earned on bank accounts. Decrease in FY12 is attributable to lower interest rates on cash holdings.

FUND BALANCE

These funds represent prior year fund balance.

FUND 124-ENVIRONMENTAL LAND ACQUISITIONS

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,879,005	1,941,612	256,791	240,033	-16,758
PY Delinquent Ad Valorem Tax	17,437	7,161	0	0	0
Miscellaneous Revenues	111,961	65,676	40,250	10,744	-29,506
Less 5% Statutory Reduction	0	0	-14,852	-12,539	2,313
Other Sources	145,939	60,723	0	0	0
Transfers In	0	1,433	0	0	0
Fund Balance	0	0	327,474	5,817,771	5,490,297
Total Revenues:	\$2,154,342	\$2,076,605	\$609,663	\$6,056,009	\$5,446,346
<u>Expenditures</u>					
Personal Services	93,210	103,754	129,068	174,657	45,589
Operating Expenses	88,032	219,162	54,706	112,345	57,639
Capital Outlay	2,380,005	0	357,947	5,691,387	5,333,440
Transfers Out	82,280	69,111	67,942	77,620	9,678
Total Expenditures:	\$2,643,527	\$392,027	\$609,663	\$6,056,009	\$5,446,346

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	1.30	2.00	2.95	0.95
Total Personnel:	1.00	1.30	2.00	2.95	0.95

FUND 125 - ENVIRONMENTAL LANDS MAINTENANCE

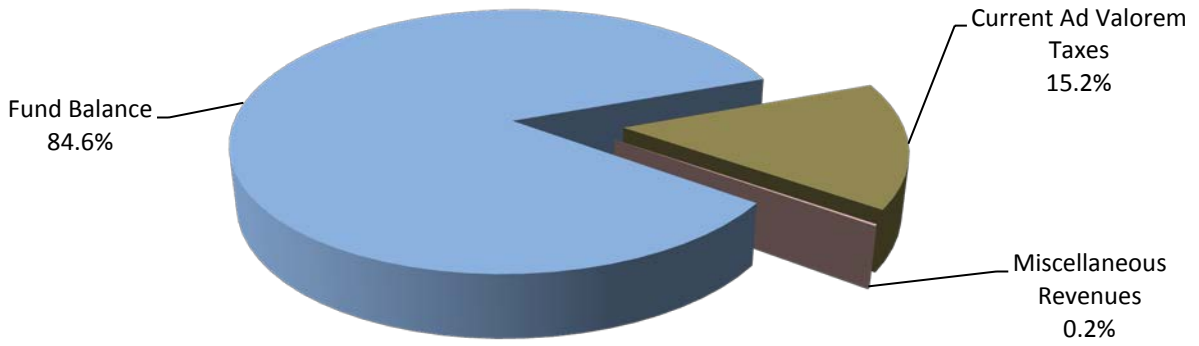
ENVIRONMENTAL LANDS MAINTENANCE
Programs & Services:

Land
Maintenance

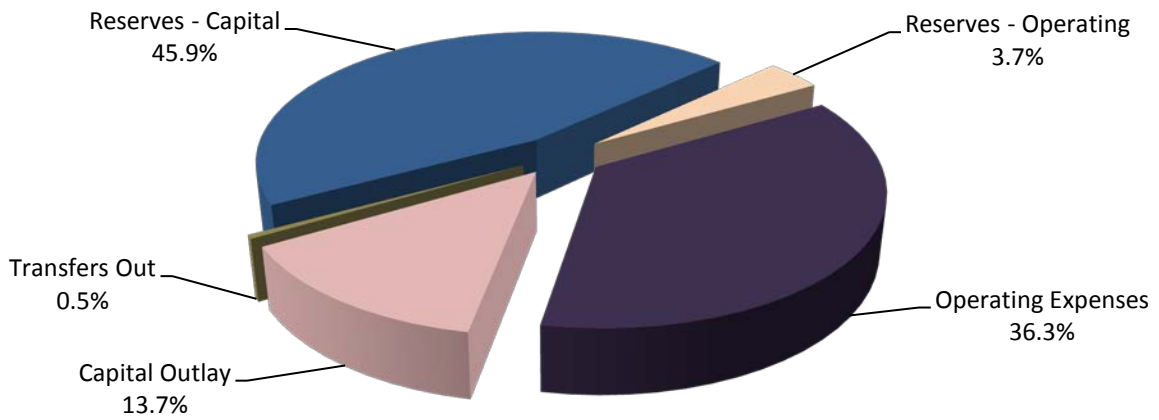
Utilities

Improvements
to Lands

REVENUES



EXPENDITURES



FUND 125 – ENVIRONMENTAL LAND MAINTENANCE

TRENDS & ISSUES

The Environmental Lands Maintenance program is managed by the Natural Resources office which is housed within the Extension Services branch of Community Development. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source. This property tax enables the program to issue bonds for the purchase of land for water resource protection, wildlife habitat, public green space and resource-based passive recreation. This portion of the Environmental Lands Conservation program does not support any Personal Services. Operating expenses increased significantly in FY12 due to: 1) maintenance costs for the Twin Oaks property (Tohoqua) and 2) maintenance expenses related to upgrades to Shingle Creek, Lonesome Ranch, and Lake Runnymede. Capital Outlay increased in FY12 as a result of upgrades to Twin Oaks, Shingle Creek, and Camp Lonesome.

The goals and objectives for this fund are outlined in the General Fund section of this book under Community Development.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Land Maintenance
- Utilities
- Improvements to Lands

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE REVENUE SOURCES

Per Ordinance No 06-25, as approved by voter referendum and 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. Monies collected pursuant to Ordinance No 06-25 are split between multiple funds. Funds 124 – Environmental Land Acquisition and 126 – G.O. Bond Series 2010 are utilized for acquisition, Fund 125 – Environmental Land Maintenance for maintenance, and Funds 234 – G.O. Bond Series 2006 and 238 – G.O. Bond Series 2010 for debt service management. Per Ordinance 04-28, in years 1-19 of the program 85% of collections will be used for acquisition (up to \$60 million as approved by the Board) and 15% will be utilized for management of the acquired lands. In the 20th year of the program, the split will be 50/50 between acquisition and maintenance. Revenues associated with this fund are described below by category.

AD VALOREM TAXES

Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. The millage rates that fund the Environmental Lands Program are comprised of 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 decline in revenue in FY12 is the result of declining property values.

MISCELLANEOUS REVENUES

All interest earned on bank accounts. Decrease in FY12 is attributable to lower interest rates on cash holdings.

FUND BALANCE

These funds represent prior year fund balance.

FUND 125-ENVIRONMENTAL LAND MAINTENANCE

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Current Ad Valorem Taxes	620,124	627,512	653,815	599,242	-54,573
PY Delinquent Ad Valorem Tax	0	2,196	0	0	0
Miscellaneous Revenues	39,386	29,048	24,333	7,300	-17,033
Less 5% Statutory Reduction	0	0	-33,907	-30,327	3,580
Other Sources	25,754	10,716	0	0	0
Fund Balance	0	0	2,370,081	3,332,772	962,691
Total Revenues:	\$685,264	\$669,472	\$3,014,322	\$3,908,987	\$894,665
Expenditures					
Operating Expenses	68,321	39,105	228,925	1,417,322	1,188,397
Capital Outlay	112,355	5,180	95,000	534,150	439,150
Transfers Out	24,732	22,703	20,738	17,941	-2,797
Reserves - Capital	0	0	2,591,294	1,794,972	-796,322
Reserves - Operating	0	0	78,365	144,602	66,237
Total Expenditures:	\$205,408	\$66,988	\$3,014,322	\$3,908,987	\$894,665

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	0.00	0.00	0.00	0.00

FUND 126 - GO BOND SERIES 2010 ENVIRONMENTAL LAND ACQUISITION

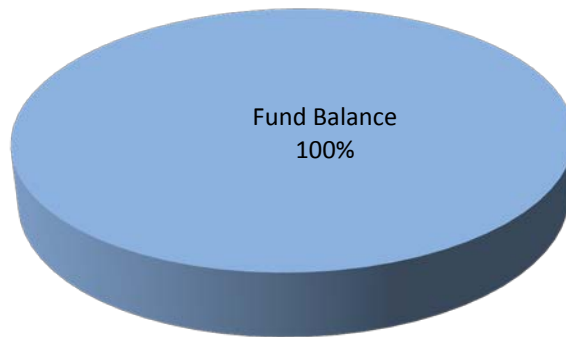
ENVIRONMENTAL LANDS ACQUISITION

Programs & Services:

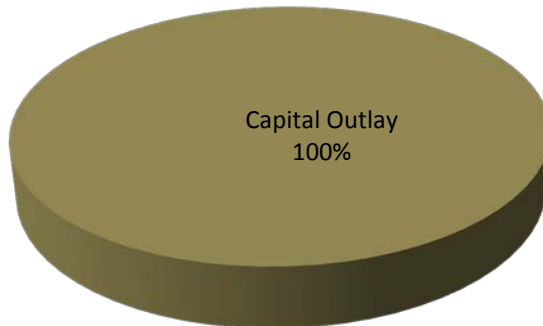
Land Purchases

Surveys and
Appraisals

REVENUES



EXPENDITURES



FUND 126 – G.O. BOND SERIES 2010

TRENDS & ISSUES

Fund 126 was created in FY10 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 – Environmental Land Acquisition. A portion of the bond proceeds were used to pay the closing costs of the bond issuance, \$10,000,000 was used to pay off two commercial paper loans, and the remaining proceeds will be used for acquisition in the Environmental Lands program. The debt from this portion of the bond issue will be managed in a new fund (Fund 238 – G.O. Bond Series 2010).

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Land Purchases
- Surveys & Appraisals

REVENUE SOURCES

Per Ordinance No 06-25, as approved by voter referendum and pursuant to Resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem and bond funding to acquire environmentally significant lands for preservation and protection. Fund 126 was created in FY10 to track the portion of the \$25,406,603.40 bond proceeds that will be used for Environmental Land Acquisition. Revenues associated with this fund are described below by category.

MISCELLANEOUS REVENUES

All interest earned on bank accounts. Due to interest rate decreases and the uncertainty of this revenue source, no budget was established in FY12.

FUND BALANCE

These funds represent prior year fund balance. The decrease in FY12 is attributed to the purchase of Twin Oaks (Tohoqua) in FY11.

FUND 126-GO BOND SERIES 2010

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	0	23,128	0	0	0
Other Sources	0	15,000,000	0	0	0
Fund Balance	0	0	15,000,000	5,720,983	-9,279,017
Total Revenues:	\$0	\$15,023,128	\$15,000,000	\$5,720,983	-\$9,279,017
<u>Expenditures</u>					
Capital Outlay	0	79,716	15,000,000	5,720,983	-9,279,017
Total Expenditures:	\$0	\$79,716	\$15,000,000	\$5,720,983	-\$9,279,017

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU FUND

SUBDIVISION POND MAINTENANCE
Programs & Services:

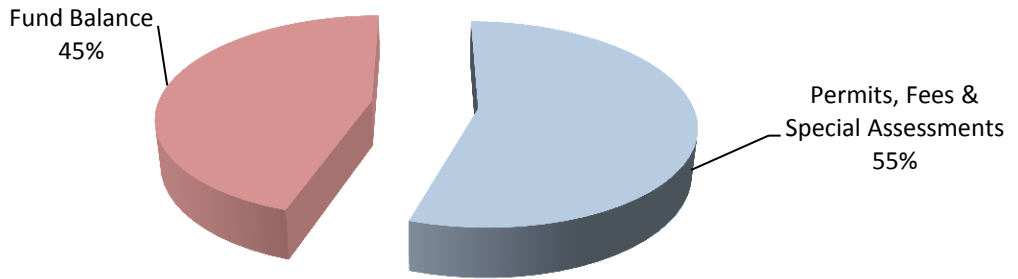
Mowing

Aquatic Weed Control

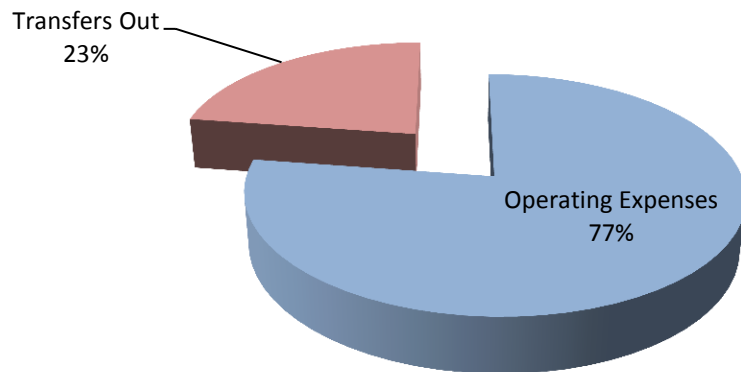
Structure Repair

Ground Repair

REVENUES



EXPENDITURES



FUND 128 - SUBDIVISION POND MAINTENANCE MSBU FUND

TRENDS & ISSUES

A Municipal Service Benefit Unit (MSBU) is established by an Ordinance or a Resolution that is adopted by the Board of County Commissioners to provide specific services within a community. This Fund was created in FY11 to support Subdivision Pond Maintenance MSBUs established through the Local Improvement and Assessment Ordinance No. 10-10. This Fund encompasses newly converted Municipal Service Taxing Units (MSTUs) to MSBUs and MSBUs that were re-aligned under Ordinance No. 10-10. This Fund covers costs associated with the repair and maintenance of the stormwater management systems within the subdivisions that receive the benefit. Included in this Fund are 60 MSBUs, four of which are new for FY12.

This Fund's budget reflects an increase of 29.3% from the FY11 Adopted Budget due to the continued conversion.

PERTINENT FUND INFORMATION

This Fund supports the operations of the following:

- Aquatic Weed Control
- Ground Repair
- Mowing
- Structure Repair
- Supports 60 Subdivisions

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND
REVENUE SOURCES

Services in a MSBU are funded as authorized by each specific County Ordinance or Resolution, as allowed under Chapter 125, Florida Statutes. Fund 128 accounts for the costs associated with the operation and maintenance of the Subdivision Ponds within the MSBU that receives the benefit. Revenues collected and corresponding expenditures for each MSBU can only be spent for services within that community. Each MSBU has its own account and monies cannot be comingled with other MSBU accounts. Revenues collected from MSBU fees are non-ad valorem assessments and are recorded in the Special Assessments account. Below is a description of each of these revenue sources by category:

PERMITS, FEES & SPECIAL ASSESSMENTS

Special Assessments are non-ad valorem assessments, which means the assessments are not calculated based on the value of the property but rather based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of Equivalent Residential Units (ERU) within the boundary of the MSBU. These fees are levied and collected through the yearly real-estate tax bill. This revenue source decreased by \$130,158 due to sufficient Fund Balance.

LESS 5% STATUTORY REDUCTION

Per Statue 129.01 (2) (b), revenues are required to be reduced by 5%.

FUND BALANCE

These funds represent prior year Fund Balance. FY12 revenue is projected to increase \$242,085 over FY11 Adopted Budget.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Amberley Park (9204) - Budget detail is on page 5-143

Trends & Issues

The Amberley Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. Previously, Amberley Park was an MSTU but was converted to an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$10,422) is available to sustain this MSBU.

Turnberry Reserve MSBU (9208) - Budget detail is on page 5-144

Trends & Issues

The Turnberry Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems. The Turnberry Reserve subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R. During FY11, the Turnberry Reserve HOA executed a maintenance agreement with the County in order to provide the stormwater maintenance for the subdivision.

No assessment rate was adopted for Fiscal Year 2012 as the Turnberry Reserve HOA provides these services. There is a Fund Balance of \$4,913 in this MSBU.

Live Oak MSBU (9212) - Budget detail is on page 5-145

Trends & Issues

The Live Oak MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$125.57 per ERU and is anticipated to generate \$6,404 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Orange Vista MSBU (9214) - Budget detail is on page [5-146](#)

Trends & Issues

The Orange Vista MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

The assessment rate for Fiscal Year 2012 is \$88.36 per ERU and is anticipated to generate \$7,157 in revenues to provide the above services.

Hidden Pines MSBU (9217) - Budget detail is on page [5-147](#)

Trends & Issues

The Hidden Pines MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

The assessment rate for Fiscal Year 2012 is \$354.17 per ERU and is anticipated to generate \$4,250 in revenues to provide the above services.

Parkway Plaza MSBU (9219) - Budget detail is on page [5-148](#)

Trends & Issues

The Parkway Plaza MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$98.04 per ERU and is anticipated to generate \$500 in revenues to provide the above services.

C.J.'s Landing MSBU (9220) - Budget detail is on page [5-149](#)

Trends & Issues

The C.J.'s Landing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$92.79 per ERU and is anticipated to generate \$2,227 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Hammock Pointe (9221) - Budget detail is on page [5-150](#)

Trends & Issues

The Hammock Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$13,198) is available to sustain this MSBU.

Indian Point MSBU (9222) - Budget detail is on page [5-151](#)

Trends & Issues

The Indian Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

The assessment rate for Fiscal Year 2012 is \$77.04 per ERU and is anticipated to generate \$37,750 in revenues to provide the above services.

Morningside Village MSBU (9223) - Budget detail is on page [5-152](#)

Trends & Issues

The Morningside Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$42.55 per ERU and is anticipated to generate \$8,000 in revenues to provide the above services.

Regal Oak Shores MSBU (9229) - Budget detail is on page [5-153](#)

Trends & Issues

The Regal Oak Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$67.07 per ERU and is anticipated to generate \$2,750 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Hilliard Place MSBU (9243) - Budget detail is on page [5-154](#)

Trends & Issues

The Hilliard Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$52.63 per ERU and is anticipated to generate \$1,000 in revenues to provide the above services.

Eagle Trace (9247) - Budget detail is on page [5-155](#)

Trends & Issues

The Eagle Trace MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$6,137) is available to sustain this MSBU.

Adriane Park MSBU (9249) - Budget detail is on page [5-156](#)

Trends & Issues

The Adriane Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$18.18 per ERU and is anticipated to generate \$1,000 in revenues to provide the above services.

Country Crossing MSBU (9254) - Budget detail is on page [5-157](#)

Trends & Issues

The Country Crossing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$27.41 per ERU and is anticipated to generate \$4,660 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Country Green MSBU (9255) - Budget detail is on page [5-158](#)

Trends & Issues

The Country Green MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$40.54 per ERU and is anticipated to generate \$3,000 in revenues to provide the above services

Hamilton's Reserve MSBU (9256) - Budget detail is on page [5-159](#)

Trends & Issues

The Hamilton's Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$24.65 per ERU and is anticipated to generate \$5,250 in revenues to provide the above services.

Hyde Park (9257) - Budget detail is on page [5-160](#)

Trends & Issues

The Hyde Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$3,588) is available to sustain this MSBU.

International House of Pancakes MSBU (9258) - Budget detail is on page [5-161](#)

Trends & Issues

The International House of Pancakes MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$167.22 per ERU and is anticipated to generate \$500 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Moreland Estates (9260) - Budget detail is on page [5-162](#)

Trends & Issues

The Moreland Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$5,307) is available to sustain this MSBU.

Narcoossee Half Acres (9261) - Budget detail is on page [5-163](#)

Trends & Issues

The Narcoossee Half Acres MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$6,786) is available to sustain this MSBU.

Neptune Shores MSBU (9262) - Budget detail is on page [5-164](#)

Trends & Issues

The Neptune Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$33.26 per ERU and is anticipated to generate \$898 in revenues to provide the above services.

Oak Pointe MSBU (9263) - Budget detail is on page [5-165](#)

Trends & Issues

The Oak Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$20.59 per ERU and is anticipated to generate \$1,750 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Pebble Pointe MSBU (9264) - Budget detail is on page [5-166](#)

Trends & Issues

The Pebble Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$37.55 per ERU and is anticipated to generate \$22,492 in revenues to provide the above services.

Pleasant Hill Lakes MSBU (9265) - Budget detail is on page [5-167](#)

Trends & Issues

The Pleasant Hill Lakes MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$26.04 per ERU and is anticipated to generate \$2,500 in revenues to provide the above services.

Steeplechase MSBU (9267) - Budget detail is on page [5-168](#)

Trends & Issues

The Steeplechase MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$112.04 per ERU and is anticipated to generate \$3,137 in revenues to provide the above services.

Sylvan Lake Estates (9270) - Budget detail is on page [5-169](#)

Trends & Issues

The Sylvan Lake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$6,968) is available to sustain this MSBU.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Windward Cay MSBU (9274) - Budget detail is on page [5-170](#)

Trends & Issues

The Windward Cay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$43 per ERU and is anticipated to generate \$6,192 in revenues to provide the above services.

Johnson's Landing (9276) - Budget detail is on page [5-171](#)

Trends & Issues

The Johnson's Landing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$3,802) is available to sustain this MSBU.

Monica Terrace MSBU (9277) - Budget detail is on page [5-172](#)

Trends & Issues

The Monica Terrace MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$83.33 per ERU and is anticipated to generate \$1,500 in revenues to provide the above services.

Windmill Point MSBU (9278) - Budget detail is on page [5-173](#)

Trends & Issues

The Windmill Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$16.66 per ERU and is anticipated to generate \$6,299 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Whispering Oaks MSBU (9280) - Budget detail is on page [5-174](#)

Trends & Issues

The Whispering Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$44.12 per ERU and is anticipated to generate \$3,000 in revenues to provide the above services.

Brighton Place MSBU (9283) - Budget detail is on page [5-175](#)

Trends & Issues

The Brighton Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$17.05 per ERU and is anticipated to generate \$750 in revenues to provide the above services.

Pine Grove Estates (9284) - Budget detail is on page [5-176](#)

Trends & Issues

The Pine Grove Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$2,402) is available to sustain this MSBU.

Saratoga Park MSBU (9290) - Budget detail is on page [5-177](#)

Trends & Issues

The Saratoga Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$37.38 per ERU and is anticipated to generate \$5,831 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Lost Lake Estates MSBU (9292) - Budget detail is on page [5-178](#)

Trends & Issues

The Lost Lake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$160.57 per ERU and is anticipated to generate \$1,124 in revenues to provide the above services.

Hunters Ridge MSBU (9293) - Budget detail is on page [5-179](#)

Trends & Issues

The Hunters Ridge MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$227.27 per ERU and is anticipated to generate \$7,500 in revenues to provide the above services.

Rolling Hills Estates MSBU (9297) - Budget detail is on page [5-180](#)

Trends & Issues

The Rolling Hills Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$74.70 per ERU and is anticipated to generate \$14,268 in revenues to provide the above services.

Fryer Oaks MSBU (9300) - Budget detail is on page [5-181](#)

Trends & Issues

The Fryer Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$45.45 per ERU and is anticipated to generate \$500 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Hickory Hollow (9302) - Budget detail is on page [5-182](#)

Trends & Issues

The Hickory Hollow MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$18,559) is available to sustain this MSBU.

Chisholm Estates MSBU (9303) - Budget detail is on page [5-183](#)

Trends & Issues

The Chisholm Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. A MSBU was created for this subdivision under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$96.64 per ERU and is anticipated to generate \$5,702 in revenues to provide the above services.

Fish Lake MSBU (9304) - Budget detail is on page [5-184](#)

Trends & Issues

The Fish Lake MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$3,112 per ERU and is anticipated to generate \$3,112 in revenues to provide the above services.

Villagio MSBU (9306) - Budget detail is on page [5-185](#)

Trends & Issues

The Villagio MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$55.05 per ERU and is anticipated to generate \$6,000 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

North Shore Village MSBU (9307) - Budget detail is on page [5-186](#)

Trends & Issues

The North Shore Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$17.35 per ERU and is anticipated to generate \$4,355 in revenues to provide the above services.

Legacy Park MSBU (9309) - Budget detail is on page [5-187](#)

Trends & Issues

The Legacy Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$74.47 per ERU and is anticipated to generate \$10,724 in revenues to provide the above services.

Southport Bay MSBU (9311) - Budget detail is on page [5-188](#)

Trends & Issues

The Southport Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$88.55 per ERU and is anticipated to generate \$10,360 in revenues to provide the above services.

Heritage Key MSBU (9325) - Budget detail is on page [5-189](#)

Trends & Issues

The Heritage Key MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R, as amended by Resolution No. 11-067R.

The assessment rate for Fiscal Year 2012 is \$17.05 per ERU and is anticipated to generate \$7,504 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Silverlake Estates MSBU (9332) - Budget detail is on page [5-190](#)

Trends & Issues

The Silverlake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$47.17 per ERU and is anticipated to generate \$2,500 in revenues to provide the above services.

Vacation Villas MSBU (9336) - Budget detail is on page [5-191](#)

Trends & Issues

The Vacation Villas MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Vacation Villas MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$23.78 per ERU and is anticipated to generate \$4,449 in revenues to provide the above services.

Brighton Landing & Little Creek MSBU (9340) - Budget detail is on page [5-192](#)

Trends & Issues

The Brighton Landing & Little Creek MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Brighton Landing & Little Creek MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$31.22 per ERU and is anticipated to generate \$15,516 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Cornelius Place I MSBU (9341) - Budget detail is on page [5-193](#)

Trends & Issues

The Cornelius Place I MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Cornelius Place I MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$71.43 per ERU and is anticipated to generate \$500 in revenues to provide the above services.

Cornelius Place II MSBU (9342) - Budget detail is on page [5-194](#)

Trends & Issues

The Cornelius Place II MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Cornelius Place II MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$83.33 per ERU and is anticipated to generate \$500 in revenues to provide the above services.

Emerald Lake at Lizzia Brown MSBU (9343) - Budget detail is on page [5-195](#)

Trends & Issues

The Emerald Lake at Lizzia Brown MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Emerald Lake at Lizzia Brown MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R, as amended by Resolution No. 11-067R.

The assessment rate for Fiscal Year 2012 is \$86.46 per ERU and is anticipated to generate \$15,000 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Green Meadows MSBU (9344) - Budget detail is on page [5-196](#)

Trends & Issues

The Green Meadows MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Green Meadows MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$213.24 per ERU and is anticipated to generate \$7,250 in revenues to provide the above services.

Raintree at Springlake Village MSBU (9345) - Budget detail is on page [5-197](#)

Trends & Issues

The Raintree at Springlake Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$37.74 per ERU and is anticipated to generate \$11,284 in revenues to provide the above services.

Royale Oaks (9346) - Budget detail is on page [5-198](#)

Trends & Issues

The Royale Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Royale Oaks MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$7,390) is available to sustain this MSBU.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Eagle Bay MSBU (9347) - Budget detail is on page [5-199](#)

Trends & Issues

The Eagle Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's subdivision. The Eagle Bay MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

The assessment rate for Fiscal Year 2012 is \$38.24 per ERU and is anticipated to generate \$20,305 in revenues to provide the above services.

Tierra Del Sol MSBU (9348) - Budget detail is on page [5-200](#)

Trends & Issues

The Tierra Del Sol MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Tierra Del Sol MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$73.11 per ERU and is anticipated to generate \$5,776 in revenues to provide the above services.

Valencia Woods MSBU (9350) - Budget detail is on page [5-201](#)

Trends & Issues

The Valencia Woods MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Valencia Woods MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

The assessment rate for Fiscal Year 2012 is \$120 per ERU and is anticipated to generate \$3,000 in revenues to provide the above services.

FUND 128 – SUBDIVISION POND MAINTENANCE MSBU FUND

Woods at Kings Crest & Ashley Reserve MSBU (9351) - Budget detail is on page 5-202

Trends & Issues

The Woods at Kings Crest & Ashley Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Woods at Kings Crest & Ashley Reserve MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$23,073) is available to sustain this MSBU.

FUND 128-SUBDIVISION PONDS MSBU

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12- FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	426,184	296,026	-130,158
Less 5% Statutory Reduction	0	0	-21,307	-14,802	6,505
Fund Balance	0	0	0	242,085	242,085
Total Revenues:	\$0	\$0	\$404,877	\$523,309	\$118,432
<u>Expenditures</u>					
Operating Expenses	0	0	283,617	404,625	121,008
Transfers Out	0	0	121,260	118,684	-2,576
Total Expenditures:	\$0	\$0	\$404,877	\$523,309	\$118,432

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
AMBERLEY PARK**

COST CENTER SUMMARY - (9204):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12- FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	5,098	0	-5,098
Less 5% Statutory Reduction	0	0	-255	0	255
Fund Balance	0	0	0	10,422	10,422
Total Revenues:	\$0	\$0	\$4,843	\$10,422	\$5,579
<u>Expenditures</u>					
Operating Expenses	0	0	3,370	9,108	5,738
Transfers Out	0	0	1,473	1,314	-159
Total Expenditures:	\$0	\$0	\$4,843	\$10,422	\$5,579

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	25,521	0	-25,521
Less 5% Statutory Reduction	0	0	-1,276	0	1,276
Fund Balance	0	0	0	4,913	4,913
Total Revenues:	\$0	\$0	\$24,245	\$4,913	-\$19,332
<u>Expenditures</u>					
Operating Expenses	0	0	16,984	4,913	-12,071
Transfers Out	0	0	7,261	0	-7,261
Total Expenditures:	\$0	\$0	\$24,245	\$4,913	-\$19,332

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
LIVE OAK**

COST CENTER SUMMARY - (9212):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	7,401	6,404	-997
Less 5% Statutory Reduction	0	0	-370	-320	50
Fund Balance	0	0	0	1,420	1,420
Total Revenues:	\$0	\$0	\$7,031	\$7,504	\$473
<u>Expenditures</u>					
Operating Expenses	0	0	4,681	5,379	698
Transfers Out	0	0	2,350	2,125	-225
Total Expenditures:	\$0	\$0	\$7,031	\$7,504	\$473

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	7,157	7,157
Less 5% Statutory Reduction	0	0	0	-358	-358
Total Revenues:	\$0	\$0	\$0	\$6,799	\$6,799
<u>Expenditures</u>					
Operating Expenses	0	0	0	5,246	5,246
Transfers Out	0	0	0	1,553	1,553
Total Expenditures:	\$0	\$0	\$0	\$6,799	\$6,799

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
HIDDEN PINES**

COST CENTER SUMMARY - (9217):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,250	4,250
Less 5% Statutory Reduction	0	0	0	-212	-212
Total Revenues:	\$0	\$0	\$0	\$4,038	\$4,038
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,224	3,224
Transfers Out	0	0	0	814	814
Total Expenditures:	\$0	\$0	\$0	\$4,038	\$4,038

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	7,157	7,157
Less 5% Statutory Reduction	0	0	0	-358	-358
Total Revenues:	\$0	\$0	\$0	\$6,799	\$6,799
<u>Expenditures</u>					
Operating Expenses	0	0	0	5,246	5,246
Transfers Out	0	0	0	1,553	1,553
Total Expenditures:	\$0	\$0	\$0	\$6,799	\$6,799

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
CJ'S LANDING MSBU**

COST CENTER SUMMARY - (9220):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,687	2,227	-2,460
Less 5% Statutory Reduction	0	0	-234	-111	123
Fund Balance	0	0	0	2,751	2,751
Total Revenues:	\$0	\$0	\$4,453	\$4,867	\$414
<u>Expenditures</u>					
Operating Expenses	0	0	3,326	3,845	519
Transfers Out	0	0	1,127	1,022	-105
Total Expenditures:	\$0	\$0	\$4,453	\$4,867	\$414

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	12,516	0	-12,516
Less 5% Statutory Reduction	0	0	-626	0	626
Fund Balance	0	0	0	13,198	13,198
Total Revenues:	\$0	\$0	\$11,890	\$13,198	\$1,308
<u>Expenditures</u>					
Operating Expenses	0	0	8,173	9,929	1,756
Transfers Out	0	0	3,717	3,269	-448
Total Expenditures:	\$0	\$0	\$11,890	\$13,198	\$1,308

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
INDIAN POINT**

COST CENTER SUMMARY - (9222):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	37,750	37,750
Less 5% Statutory Reduction	0	0	0	-1,888	-1,888
Total Revenues:	\$0	\$0	\$0	\$35,862	\$35,862
<u>Expenditures</u>					
Operating Expenses	0	0	0	25,891	25,891
Transfers Out	0	0	0	9,971	9,971
Total Expenditures:	\$0	\$0	\$0	\$35,862	\$35,862

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
MORNINGSIDE VILLAGE MSBU**

COST CENTER SUMMARY - (9223):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	17,177	8,000	-9,177
Less 5% Statutory Reduction	0	0	-859	-400	459
Fund Balance	0	0	0	8,830	8,830
Total Revenues:	\$0	\$0	\$16,318	\$16,430	\$112
<u>Expenditures</u>					
Operating Expenses	0	0	11,001	11,693	692
Transfers Out	0	0	5,317	4,737	-580
Total Expenditures:	\$0	\$0	\$16,318	\$16,430	\$112

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
REGAL OAK SHORES UNT VIII**

COST CENTER SUMMARY - (9229):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	8,195	2,750	-5,445
Less 5% Statutory Reduction	0	0	-410	-138	272
Fund Balance	0	0	0	5,546	5,546
Total Revenues:	\$0	\$0	\$7,785	\$8,158	\$373
<u>Expenditures</u>					
Operating Expenses	0	0	5,417	6,038	621
Transfers Out	0	0	2,368	2,120	-248
Total Expenditures:	\$0	\$0	\$7,785	\$8,158	\$373

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,061	1,000	-2,061
Less 5% Statutory Reduction	0	0	-153	-50	103
Fund Balance	0	0	0	2,658	2,658
Total Revenues:	\$0	\$0	\$2,908	\$3,608	\$700
<u>Expenditures</u>					
Operating Expenses	0	0	2,084	2,862	778
Transfers Out	0	0	824	746	-78
Total Expenditures:	\$0	\$0	\$2,908	\$3,608	\$700

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
EAGLE TRACE MSBU**

COST CENTER SUMMARY - (9247):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	5,850	0	-5,850
Less 5% Statutory Reduction	0	0	-292	0	292
Fund Balance	0	0	0	6,137	6,137
Total Revenues:	\$0	\$0	\$5,558	\$6,137	\$579
<u>Expenditures</u>					
Operating Expenses	0	0	3,958	4,720	762
Transfers Out	0	0	1,600	1,417	-183
Total Expenditures:	\$0	\$0	\$5,558	\$6,137	\$579

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,399	1,000	-3,399
Less 5% Statutory Reduction	0	0	-220	-50	170
Fund Balance	0	0	0	4,096	4,096
Total Revenues:	\$0	\$0	\$4,179	\$5,046	\$867
<u>Expenditures</u>					
Operating Expenses	0	0	3,025	4,016	991
Transfers Out	0	0	1,154	1,030	-124
Total Expenditures:	\$0	\$0	\$4,179	\$5,046	\$867

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,176	4,660	484
Less 5% Statutory Reduction	0	0	-209	-233	-24
Total Revenues:	\$0	\$0	\$3,967	\$4,427	\$460
<u>Expenditures</u>					
Operating Expenses	0	0	2,822	3,410	588
Transfers Out	0	0	1,145	1,017	-128
Total Expenditures:	\$0	\$0	\$3,967	\$4,427	\$460

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
COUNTRY GREEN**

COST CENTER SUMMARY - (9255):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	9,462	3,000	-6,462
Less 5% Statutory Reduction	0	0	-473	-150	323
Fund Balance	0	0	0	6,655	6,655
Total Revenues:	\$0	\$0	\$8,989	\$9,505	\$516
<u>Expenditures</u>					
Operating Expenses	0	0	6,334	7,134	800
Transfers Out	0	0	2,655	2,371	-284
Total Expenditures:	\$0	\$0	\$8,989	\$9,505	\$516

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,955	5,250	295
Less 5% Statutory Reduction	0	0	-248	-262	-14
Total Revenues:	\$0	\$0	\$4,707	\$4,988	\$281
<u>Expenditures</u>					
Operating Expenses	0	0	3,272	3,704	432
Transfers Out	0	0	1,435	1,284	-151
Total Expenditures:	\$0	\$0	\$4,707	\$4,988	\$281

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,559	0	-2,559
Less 5% Statutory Reduction	0	0	-128	0	128
Fund Balance	0	0	0	3,588	3,588
Total Revenues:	\$0	\$0	\$2,431	\$3,588	\$1,157
<u>Expenditures</u>					
Operating Expenses	0	0	1,743	2,986	1,243
Transfers Out	0	0	688	602	-86
Total Expenditures:	\$0	\$0	\$2,431	\$3,588	\$1,157

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
I-HOP**

COST CENTER SUMMARY - (9258):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,825	500	-1,325
Less 5% Statutory Reduction	0	0	-91	-25	66
Fund Balance	0	0	0	1,512	1,512
Total Revenues:	\$0	\$0	\$1,734	\$1,987	\$253
<u>Expenditures</u>					
Operating Expenses	0	0	1,204	1,497	293
Transfers Out	0	0	530	490	-40
Total Expenditures:	\$0	\$0	\$1,734	\$1,987	\$253

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
MORELAND ESTATE**

COST CENTER SUMMARY - (9260):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,405	0	-4,405
Less 5% Statutory Reduction	0	0	-220	0	220
Fund Balance	0	0	0	5,307	5,307
Total Revenues:	\$0	\$0	\$4,185	\$5,307	\$1,122
<u>Expenditures</u>					
Operating Expenses	0	0	2,985	4,233	1,248
Transfers Out	0	0	1,200	1,074	-126
Total Expenditures:	\$0	\$0	\$4,185	\$5,307	\$1,122

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
NARCOOSSEE**

COST CENTER SUMMARY - (9261):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,653	0	-3,653
Less 5% Statutory Reduction	0	0	-183	0	183
Fund Balance	0	0	0	6,786	6,786
Total Revenues:	\$0	\$0	\$3,470	\$6,786	\$3,316
<u>Expenditures</u>					
Operating Expenses	0	0	2,459	6,236	3,777
Transfers Out	0	0	1,011	550	-461
Total Expenditures:	\$0	\$0	\$3,470	\$6,786	\$3,316

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,106	898	-2,208
Less 5% Statutory Reduction	0	0	-155	-45	110
Fund Balance	0	0	0	2,528	2,528
Total Revenues:	\$0	\$0	\$2,951	\$3,381	\$430
<u>Expenditures</u>					
Operating Expenses	0	0	2,165	2,682	517
Transfers Out	0	0	786	699	-87
Total Expenditures:	\$0	\$0	\$2,951	\$3,381	\$430

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
OAK POINTE**

COST CENTER SUMMARY - (9263):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,758	1,750	-1,008
Less 5% Statutory Reduction	0	0	-138	-88	50
Fund Balance	0	0	0	1,125	1,125
Total Revenues:	\$0	\$0	\$2,620	\$2,787	\$167
<u>Expenditures</u>					
Operating Expenses	0	0	1,785	2,032	247
Transfers Out	0	0	835	755	-80
Total Expenditures:	\$0	\$0	\$2,620	\$2,787	\$167

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
PEBBLE POINT**

COST CENTER SUMMARY - (9264):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	26,325	22,492	-3,833
Less 5% Statutory Reduction	0	0	-1,316	-1,125	191
Fund Balance	0	0	0	4,379	4,379
Total Revenues:	\$0	\$0	\$25,009	\$25,746	\$737
<u>Expenditures</u>					
Operating Expenses	0	0	16,905	18,712	1,807
Transfers Out	0	0	8,104	7,034	-1,070
Total Expenditures:	\$0	\$0	\$25,009	\$25,746	\$737

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
PLEASANT HILL LAKES**

COST CENTER SUMMARY - (9265):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,178	2,500	-1,678
Less 5% Statutory Reduction	0	0	-209	-125	84
Fund Balance	0	0	0	1,883	1,883
Total Revenues:	\$0	\$0	\$3,969	\$4,258	\$289
<u>Expenditures</u>					
Operating Expenses	0	0	2,786	3,192	406
Transfers Out	0	0	1,183	1,066	-117
Total Expenditures:	\$0	\$0	\$3,969	\$4,258	\$289

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
STEEPLECHASE**

COST CENTER SUMMARY - (9267):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	5,580	3,137	-2,443
Less 5% Statutory Reduction	0	0	-279	-157	122
Fund Balance	0	0	0	2,660	2,660
Total Revenues:	\$0	\$0	\$5,301	\$5,640	\$339
<u>Expenditures</u>					
Operating Expenses	0	0	3,723	4,207	484
Transfers Out	0	0	1,578	1,433	-145
Total Expenditures:	\$0	\$0	\$5,301	\$5,640	\$339

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
SYLVAN LAKE MSBU**

COST CENTER SUMMARY - (9270):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	5,234	0	-5,234
Less 5% Statutory Reduction	0	0	-262	0	262
Fund Balance	0	0	0	6,968	6,968
Total Revenues:	\$0	\$0	\$4,972	\$6,968	\$1,996
<u>Expenditures</u>					
Operating Expenses	0	0	3,352	5,499	2,147
Transfers Out	0	0	1,620	1,469	-151
Total Expenditures:	\$0	\$0	\$4,972	\$6,968	\$1,996

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
WINWARD CAY**

COST CENTER SUMMARY - (9274):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	8,781	6,192	-2,589
Less 5% Statutory Reduction	0	0	-439	-310	129
Fund Balance	0	0	0	2,873	2,873
Total Revenues:	\$0	\$0	\$8,342	\$8,755	\$413
<u>Expenditures</u>					
Operating Expenses	0	0	5,842	6,495	653
Transfers Out	0	0	2,500	2,260	-240
Total Expenditures:	\$0	\$0	\$8,342	\$8,755	\$413

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
JOHNSON'S LANDING**

COST CENTER SUMMARY - (9276):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,330	0	-2,330
Less 5% Statutory Reduction	0	0	-116	0	116
Fund Balance	0	0	0	3,802	3,802
Total Revenues:	\$0	\$0	\$2,214	\$3,802	\$1,588
<u>Expenditures</u>					
Operating Expenses	0	0	1,623	3,266	1,643
Transfers Out	0	0	591	536	-55
Total Expenditures:	\$0	\$0	\$2,214	\$3,802	\$1,588

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
MONICA TERRACE**

COST CENTER SUMMARY - (9277):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	6,623	1,500	-5,123
Less 5% Statutory Reduction	0	0	-331	-75	256
Fund Balance	0	0	0	5,032	5,032
Total Revenues:	\$0	\$0	\$6,292	\$6,457	\$165
<u>Expenditures</u>					
Operating Expenses	0	0	4,433	4,800	367
Transfers Out	0	0	1,859	1,657	-202
Total Expenditures:	\$0	\$0	\$6,292	\$6,457	\$165

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
WINDMILL POINT**

COST CENTER SUMMARY - (9278):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	34,958	6,299	-28,659
Less 5% Statutory Reduction	0	0	-1,748	-315	1,433
Fund Balance	0	0	0	27,671	27,671
Total Revenues:	\$0	\$0	\$33,210	\$33,655	\$445
<u>Expenditures</u>					
Operating Expenses	0	0	22,973	24,579	1,606
Transfers Out	0	0	10,237	9,076	-1,161
Total Expenditures:	\$0	\$0	\$33,210	\$33,655	\$445

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,686	3,000	314
Less 5% Statutory Reduction	0	0	-134	-150	-16
Total Revenues:	\$0	\$0	\$2,552	\$2,850	\$298
<u>Expenditures</u>					
Operating Expenses	0	0	1,845	2,212	367
Transfers Out	0	0	707	638	-69
Total Expenditures:	\$0	\$0	\$2,552	\$2,850	\$298

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,062	750	-2,312
Less 5% Statutory Reduction	0	0	-153	-38	115
Fund Balance	0	0	0	3,083	3,083
Total Revenues:	\$0	\$0	\$2,909	\$3,795	\$886
<u>Expenditures</u>					
Operating Expenses	0	0	2,132	3,096	964
Transfers Out	0	0	777	699	-78
Total Expenditures:	\$0	\$0	\$2,909	\$3,795	\$886

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,246	0	-2,246
Less 5% Statutory Reduction	0	0	-112	0	112
Fund Balance	0	0	0	2,402	2,402
Total Revenues:	\$0	\$0	\$2,134	\$2,402	\$268
<u>Expenditures</u>					
Operating Expenses	0	0	1,577	1,887	310
Transfers Out	0	0	557	515	-42
Total Expenditures:	\$0	\$0	\$2,134	\$2,402	\$268

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
SARATOGA PARK**

COST CENTER SUMMARY - (9290):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	10,982	5,831	-5,151
Less 5% Statutory Reduction	0	0	-549	-292	257
Fund Balance	0	0	0	5,799	5,799
Total Revenues:	\$0	\$0	\$10,433	\$11,338	\$905
<u>Expenditures</u>					
Operating Expenses	0	0	7,503	8,735	1,232
Transfers Out	0	0	2,930	2,603	-327
Total Expenditures:	\$0	\$0	\$10,433	\$11,338	\$905

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
LOST LAKE ESTATES**

COST CENTER SUMMARY - (9292):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,333	1,124	-1,209
Less 5% Statutory Reduction	0	0	-117	-56	61
Fund Balance	0	0	0	1,383	1,383
Total Revenues:	\$0	\$0	\$2,216	\$2,451	\$235
<u>Expenditures</u>					
Operating Expenses	0	0	1,636	1,909	273
Transfers Out	0	0	580	542	-38
Total Expenditures:	\$0	\$0	\$2,216	\$2,451	\$235

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
HUNTER'S RIDGE**

COST CENTER SUMMARY - (9293):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	7,632	7,500	-132
Less 5% Statutory Reduction	0	0	-382	-375	7
Fund Balance	0	0	0	2,182	2,182
Total Revenues:	\$0	\$0	\$7,250	\$9,307	\$2,057
<u>Expenditures</u>					
Operating Expenses	0	0	5,051	7,371	2,320
Transfers Out	0	0	2,199	1,936	-263
Total Expenditures:	\$0	\$0	\$7,250	\$9,307	\$2,057

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	14,792	14,268	-524
Less 5% Statutory Reduction	0	0	-740	-713	27
Fund Balance	0	0	0	1,029	1,029
Total Revenues:	\$0	\$0	\$14,052	\$14,584	\$532
<u>Expenditures</u>					
Operating Expenses	0	0	9,453	10,539	1,086
Transfers Out	0	0	4,599	4,045	-554
Total Expenditures:	\$0	\$0	\$14,052	\$14,584	\$532

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
FRYER OAKS**

COST CENTER SUMMARY - (9300):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,028	500	-1,528
Less 5% Statutory Reduction	0	0	-101	-25	76
Fund Balance	0	0	0	1,748	1,748
Total Revenues:	\$0	\$0	\$1,927	\$2,223	\$296
<u>Expenditures</u>					
Operating Expenses	0	0	1,443	1,769	326
Transfers Out	0	0	484	454	-30
Total Expenditures:	\$0	\$0	\$1,927	\$2,223	\$296

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
HICKORY HOLLOW**

COST CENTER SUMMARY - (9302):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	9,848	0	-9,848
Less 5% Statutory Reduction	0	0	-492	0	492
Fund Balance	0	0	0	18,559	18,559
Total Revenues:	\$0	\$0	\$9,356	\$18,559	\$9,203
<u>Expenditures</u>					
Operating Expenses	0	0	6,490	16,005	9,515
Transfers Out	0	0	2,866	2,554	-312
Total Expenditures:	\$0	\$0	\$9,356	\$18,559	\$9,203

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
CHISHOLM ESTATES**

COST CENTER SUMMARY - (9303):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	5,335	5,702	367
Less 5% Statutory Reduction	0	0	-267	-285	-18
Total Revenues:	\$0	\$0	\$5,068	\$5,417	\$349
<u>Expenditures</u>					
Operating Expenses	0	0	3,546	4,032	486
Transfers Out	0	0	1,522	1,385	-137
Total Expenditures:	\$0	\$0	\$5,068	\$5,417	\$349

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
FISH LAKE**

COST CENTER SUMMARY - (9304):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,929	3,112	-1,817
Less 5% Statutory Reduction	0	0	-246	-156	90
Fund Balance	0	0	0	2,330	2,330
Total Revenues:	\$0	\$0	\$4,683	\$5,286	\$603
<u>Expenditures</u>					
Operating Expenses	0	0	3,363	4,086	723
Transfers Out	0	0	1,320	1,200	-120
Total Expenditures:	\$0	\$0	\$4,683	\$5,286	\$603

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
VILLAGIO**

COST CENTER SUMMARY - (9306):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	5,241	6,000	759
Less 5% Statutory Reduction	0	0	-262	-300	-38
Total Revenues:	\$0	\$0	\$4,979	\$5,700	\$721
<u>Expenditures</u>					
Operating Expenses	0	0	3,575	4,419	844
Transfers Out	0	0	1,404	1,281	-123
Total Expenditures:	\$0	\$0	\$4,979	\$5,700	\$721

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
NORTH SHORE VILLAGE**

COST CENTER SUMMARY - (9307):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	6,237	4,355	-1,882
Less 5% Statutory Reduction	0	0	-312	-218	94
Fund Balance	0	0	0	2,263	2,263
Total Revenues:	\$0	\$0	\$5,925	\$6,400	\$475
<u>Expenditures</u>					
Operating Expenses	0	0	4,164	4,803	639
Transfers Out	0	0	1,761	1,597	-164
Total Expenditures:	\$0	\$0	\$5,925	\$6,400	\$475

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
LEGACY PARK**

COST CENTER SUMMARY - (9309):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	9,673	10,724	1,051
Less 5% Statutory Reduction	0	0	-484	-536	-52
Total Revenues:	\$0	\$0	\$9,189	\$10,188	\$999
<u>Expenditures</u>					
Operating Expenses	0	0	6,581	7,836	1,255
Transfers Out	0	0	2,608	2,352	-256
Total Expenditures:	\$0	\$0	\$9,189	\$10,188	\$999

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	10,993	10,360	-633
Less 5% Statutory Reduction	0	0	-550	-518	32
Fund Balance	0	0	0	1,338	1,338
Total Revenues:	\$0	\$0	\$10,443	\$11,180	\$737
<u>Expenditures</u>					
Operating Expenses	0	0	7,371	8,409	1,038
Transfers Out	0	0	3,072	2,771	-301
Total Expenditures:	\$0	\$0	\$10,443	\$11,180	\$737

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
HERITAGE KEY VILLAS**

COST CENTER SUMMARY - (9325):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	12,398	7,504	-4,894
Less 5% Statutory Reduction	0	0	-620	-375	245
Fund Balance	0	0	0	5,365	5,365
Total Revenues:	\$0	\$0	\$11,778	\$12,494	\$716
<u>Expenditures</u>					
Operating Expenses	0	0	8,279	9,341	1,062
Transfers Out	0	0	3,499	3,153	-346
Total Expenditures:	\$0	\$0	\$11,778	\$12,494	\$716

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
SILVERLAKE ESTATES**

COST CENTER SUMMARY - (9332):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,307	2,500	-807
Less 5% Statutory Reduction	0	0	-165	-125	40
Fund Balance	0	0	0	1,090	1,090
Total Revenues:	\$0	\$0	\$3,142	\$3,465	\$323
<u>Expenditures</u>					
Operating Expenses	0	0	2,250	2,643	393
Transfers Out	0	0	892	822	-70
Total Expenditures:	\$0	\$0	\$3,142	\$3,465	\$323

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
VACATION VILLAS**

COST CENTER SUMMARY - (9336):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	6,023	4,449	-1,574
Less 5% Statutory Reduction	0	0	-301	-222	79
Fund Balance	0	0	0	1,955	1,955
Total Revenues:	\$0	\$0	\$5,722	\$6,182	\$460
<u>Expenditures</u>					
Operating Expenses	0	0	4,100	4,709	609
Transfers Out	0	0	1,622	1,473	-149
Total Expenditures:	\$0	\$0	\$5,722	\$6,182	\$460

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
BRIGHTON LANDINGS & LITTLE CREEK**

COST CENTER SUMMARY - (9340):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	26,405	15,516	-10,889
Less 5% Statutory Reduction	0	0	-1,320	-776	544
Fund Balance	0	0	0	11,598	11,598
Total Revenues:	\$0	\$0	\$25,085	\$26,338	\$1,253
<u>Expenditures</u>					
Operating Expenses	0	0	17,711	19,720	2,009
Transfers Out	0	0	7,374	6,618	-756
Total Expenditures:	\$0	\$0	\$25,085	\$26,338	\$1,253

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
CORNELIUS PLACE 1**

COST CENTER SUMMARY - (9341):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,677	500	-1,177
Less 5% Statutory Reduction	0	0	-84	-25	59
Fund Balance	0	0	0	1,785	1,785
Total Revenues:	\$0	\$0	\$1,593	\$2,260	\$667
<u>Expenditures</u>					
Operating Expenses	0	0	1,224	1,906	682
Transfers Out	0	0	369	354	-15
Total Expenditures:	\$0	\$0	\$1,593	\$2,260	\$667

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
CORNELIUS PLACE 2**

COST CENTER SUMMARY - (9342):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,650	500	-1,150
Less 5% Statutory Reduction	0	0	-82	-25	57
Fund Balance	0	0	0	1,627	1,627
Total Revenues:	\$0	\$0	\$1,568	\$2,102	\$534
<u>Expenditures</u>					
Operating Expenses	0	0	1,206	1,755	549
Transfers Out	0	0	362	347	-15
Total Expenditures:	\$0	\$0	\$1,568	\$2,102	\$534

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
EMERALD LAKE AT LIZZIA BROWN**

COST CENTER SUMMARY - (9343):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	13,605	15,000	1,395
Less 5% Statutory Reduction	0	0	-680	-750	-70
Total Revenues:	\$0	\$0	\$12,925	\$14,250	\$1,325
<u>Expenditures</u>					
Operating Expenses	0	0	9,141	10,843	1,702
Transfers Out	0	0	3,784	3,407	-377
Total Expenditures:	\$0	\$0	\$12,925	\$14,250	\$1,325

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
GREEN MEADOWS**

COST CENTER SUMMARY - (9344):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	6,930	7,250	320
Less 5% Statutory Reduction	0	0	-346	-362	-16
Total Revenues:	\$0	\$0	\$6,584	\$6,888	\$304
<u>Expenditures</u>					
Operating Expenses	0	0	4,531	5,026	495
Transfers Out	0	0	2,053	1,862	-191
Total Expenditures:	\$0	\$0	\$6,584	\$6,888	\$304

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
RAINTREE AT SPRINGLAKE VILLAGE**

COST CENTER SUMMARY - (9345):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	11,725	11,284	-441
Less 5% Statutory Reduction	0	0	-586	-564	22
Fund Balance	0	0	0	1,013	1,013
Total Revenues:	\$0	\$0	\$11,139	\$11,733	\$594
<u>Expenditures</u>					
Operating Expenses	0	0	7,727	8,658	931
Transfers Out	0	0	3,412	3,075	-337
Total Expenditures:	\$0	\$0	\$11,139	\$11,733	\$594

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
ROYALE OAKS**

COST CENTER SUMMARY - (9346):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,052	0	-3,052
Less 5% Statutory Reduction	0	0	-153	0	153
Fund Balance	0	0	0	7,390	7,390
Total Revenues:	\$0	\$0	\$2,899	\$7,390	\$4,491
<u>Expenditures</u>					
Operating Expenses	0	0	2,088	6,641	4,553
Transfers Out	0	0	811	749	-62
Total Expenditures:	\$0	\$0	\$2,899	\$7,390	\$4,491

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
EAGLE BAY**

COST CENTER SUMMARY - (9347):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	20,305	20,305
Less 5% Statutory Reduction	0	0	0	-1,015	-1,015
Total Revenues:	\$0	\$0	\$0	\$19,290	\$19,290
<u>Expenditures</u>					
Operating Expenses	0	0	0	14,682	14,682
Transfers Out	0	0	0	4,608	4,608
Total Expenditures:	\$0	\$0	\$0	\$19,290	\$19,290

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
TIERRA DEL SOL**

COST CENTER SUMMARY - (9348):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	5,121	5,776	655
Less 5% Statutory Reduction	0	0	-256	-289	-33
Total Revenues:	\$0	\$0	\$4,865	\$5,487	\$622
<u>Expenditures</u>					
Operating Expenses	0	0	3,466	4,216	750
Transfers Out	0	0	1,399	1,271	-128
Total Expenditures:	\$0	\$0	\$4,865	\$5,487	\$622

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
VALENCIA WOODS**

COST CENTER SUMMARY - (9350):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,675	3,000	325
Less 5% Statutory Reduction	0	0	-134	-150	-16
Total Revenues:	\$0	\$0	\$2,541	\$2,850	\$309
<u>Expenditures</u>					
Operating Expenses	0	0	1,744	2,114	370
Transfers Out	0	0	797	736	-61
Total Expenditures:	\$0	\$0	\$2,541	\$2,850	\$309

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 128-SUBDIVISION PONDS MSBU
WOODS AT KINGS CREST & ASHLEY RESERVE**

COST CENTER SUMMARY - (9351):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	6,542	0	-6,542
Less 5% Statutory Reduction	0	0	-327	0	327
Fund Balance	0	0	0	23,073	23,073
Total Revenues:	\$0	\$0	\$6,215	\$23,073	\$16,858
<u>Expenditures</u>					
Operating Expenses	0	0	4,418	21,442	17,024
Transfers Out	0	0	1,797	1,631	-166
Total Expenditures:	\$0	\$0	\$6,215	\$23,073	\$16,858

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

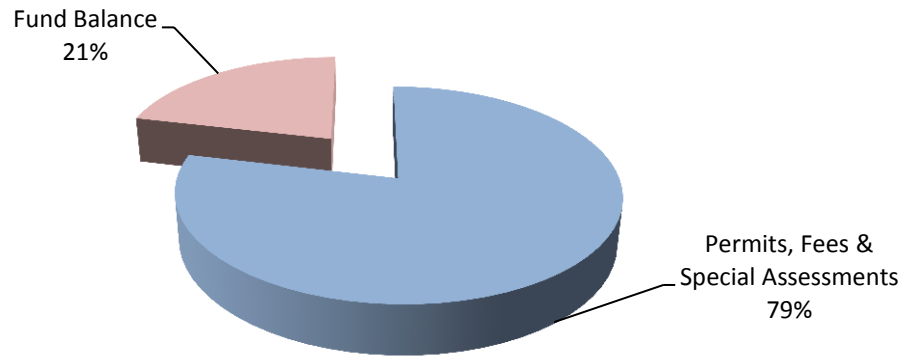
FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

STREETLIGHTS MSBU

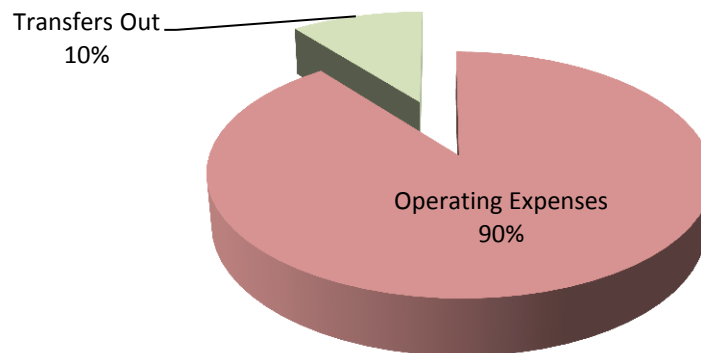
Programs & Services:

Street Lighting

REVENUES



EXPENDITURES



FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

TRENDS & ISSUES

A Municipal Service Benefit Unit (MSBU) is established by an Ordinance or a Resolution that is adopted by the Board of County Commissioners to provide specific services within a community. This Fund was established for FY11 through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance No. 10-10, to provide services associated with the repair and maintenance of the streetlight systems within the subdivisions that receive the benefit. Included in this Fund are 28 MSBUs, four of which are new for FY12.

This Fund's budget reflects an increase of 24.2% from the FY11 Adopted Budget due to the continued conversion.

PERTINENT FUND INFORMATION

This Fund supports:

- Street Lighting
- 28 Subdivisions

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND
REVENUE SOURCES

Services in an MSBU are funded as authorized by each specific County Ordinance or Resolution, as allowed under Chapter 125, Florida Statutes. This Fund accounts for costs associated with the operation and maintenance of the street lighting within the MSBU that receives the benefit. Revenues collected and corresponding expenditures for each MSBU can only be spent for services within that community. Each MSBU has its own account and monies cannot be comingled with other MSBU accounts. Revenues collected from MSBU fees are non-ad valorem assessments and are recorded in the Special Assessments account. Below is a description of each revenue source by category:

PERMITS, FEES & SPECIAL ASSESSMENTS

Special Assessments are non-ad valorem assessments, which means the assessments are not calculated based on the value of the property but rather based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of assessed platted lots within the boundary of the MSBU. These fees are levied and collected through the yearly real-estate tax bill. This revenue source decreased by \$6,759 due to sufficient Fund Balance.

LESS 5% STATUTORY REDUCTION

Per Statute 129.01 (2) (b), revenues are required to be reduced by 5%.

FUND BALANCE

These funds represent prior year Fund Balance. FY12 revenue is projected to increase by \$52,557 over FY11 Adopted Budget.

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

Turnberry Reserve MSBU (9208) - Budget detail is on page 5-215

Trends & Issues

The Turnberry Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$127.57 per platted lot is anticipated to generate \$47,584 in revenues to provide the above services.

Orange Vista MSBU (9214) - Budget detail is on page 5-216

Trends & Issues

The Orange Vista MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-068R.

The assessment rate for Fiscal Year 2012 is \$41 per platted lot and is anticipated to generate \$3,321 in revenues that will be utilized to provide the above services.

C.J.'s Landing MSBU (9220) - Budget detail is on page 5-217

Trends & Issues

The C.J. Landing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$38 per platted lot and is anticipated to generate \$918 in revenues to provide the above services.

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

Indian Point MSBU (9222) - Budget detail is on page [5-218](#)

Trends & Issues

The Indian Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-068R.

The assessment rate for Fiscal Year 2012 is \$37 per platted lot and is anticipated to generate \$18,130 in revenues to provide the above services.

The Wilderness MSBU (9225) - Budget detail is on page [5-219](#)

Trends & Issues

The Wilderness MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$44.01 per platted lot and is anticipated to generate \$10,695 in revenues to provide the above services.

Regal Oak Shores MSBU (9229) - Budget detail is on page [5-220](#)

Trends & Issues

The Regal Oak Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$17.68 per platted lot and is anticipated to generate \$725 in revenues to provide the above services.

Sailfish Court MSBU (9233) - Budget detail is on page [5-221](#)

Trends & Issues

The Sailfish Court MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$1,935) is available.

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

Woods at Kings Crest MSBU (9234) - Budget detail is on page [5-222](#)

Trends & Issues

The Woods at Kings Crest MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$26.31 per platted lot and is anticipated to generate \$3,184 in revenues to provide the above services.

Pine Grove Park MSBU (9242) - Budget detail is on page [5-223](#)

Trends & Issues

The Pine Grove Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-069R.

The assessment rate for Fiscal Year 2012 is \$14.85 per platted lot and is anticipated to generate \$7,872 in revenues to provide the above services.

Hilliard Place MSBU (9243) - Budget detail is on page [5-224](#)

Trends & Issues

The Hilliard Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$1,016) is available.

Adriane Park MSBU (9249) - Budget detail is on page [5-225](#)

Trends & Issues

The Adriane Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$41.71 per platted lot and is anticipated to generate \$2,294 in revenues to provide the above services.

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

Country Crossing MSBU (9254) - Budget detail is on page [5-226](#)

Trends & Issues

The Country Crossing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$39.57 per platted lot and is anticipated to generate \$6,727 in revenues to provide the above services.

Hamilton's Reserve MSBU (9256) - Budget detail is on page [5-227](#)

Trends & Issues

The Hamilton's Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$36.84 per platted lot and is anticipated to generate \$7,847 in revenues to provide the above services.

Hyde Park MSBU (9257) - Budget detail is on page [5-228](#)

Trends & Issues

The Hyde Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$2,138) is available.

Moreland Estates MSBU (9260) - Budget detail is on page [5-229](#)

Trends & Issues

The Moreland Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$3,629) is available.

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

Neptune Shores MSBU (9262) - Budget detail is on page [5-230](#)

Trends & Issues

The Neptune Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$24.29 per platted lot and is anticipated to generate \$413 in revenues to provide the above services.

Oak Pointe MSBU (9263) - Budget detail is on page [5-231](#)

Trends & Issues

The Oak Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

No assessment rate was adopted for Fiscal Year 2012 as this service area was combined with the Alamo Estates service area and will be budgeted to reflect that change in the future.

Pebble Pointe MSBU (9264) - Budget detail is on page [5-232](#)

Trends & Issues

The Pebble Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$17.64 per platted lot and is anticipated to generate \$9,034 in revenues to provide the above services.

Alamo Estates MSBU (9273) - Budget detail is on page [5-233](#)

Trends & Issues

The Alamo Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

No assessment rate was adopted for Fiscal Year 2012 as this service area was combined with the Oak Pointe service area and will be budgeted to reflect that change in the future.

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

Whispering Oaks MSBU (9280) - Budget detail is on page [5-234](#)

Trends & Issues

The Whispering Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$29.62 per platted lot and is anticipated to generate \$2,014 in revenues to provide the above services.

Brighton Place MSBU (9283) - Budget detail is on page [5-235](#)

Trends & Issues

The Brighton Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$46.64 per platted lot and is anticipated to generate \$2,052 in revenues to provide the above services.

Pine Grove Estates MSBU (9284) - Budget detail is on page [5-236](#)

Trends & Issues

The Pine Grove Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$30.15 per platted lot and is anticipated to generate \$603 in revenues to provide the above services.

Quail Wood MSBU (9286) - Budget detail is on page [5-237](#)

Trends & Issues

The Quail Wood MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution 11-068R.

The assessment rate for Fiscal Year 2012 is \$58 per platted lot and is anticipated to generate \$3,306 in revenues to provide the above services.

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

Wren Drive MSBU (9287) - Budget detail is on page [5-238](#)

Trends & Issues

The Wren Drive MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$50.25 per platted lot is anticipated to generate \$603 in revenues to provide the above services.

Landings at Lake Runnymede MSBU (9295) - Budget detail is on page [5-239](#)

Trends & Issues

The Landings at Lake Runnymede MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$2,196) is available.

Rolling Hills Estates MSBU (9297) - Budget detail is on page [5-240](#)

Trends & Issues

The Rolling Hills Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$160.34 per platted lot and is anticipated to generate \$30,625 in revenues to provide the above services.

Kaliga Drive MSBU (9298) - Budget detail is on page [5-241](#)

Trends & Issues

The Kaliga Drive MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$3,498) is available.

FUND 129 - SUBDIVISION STREET LIGHTING MSBU FUND

Chisholm Estates MSBU (9303) - Budget detail is on page [5-242](#)

Trends & Issues

The Chisholm Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$276.27 per platted lot and is anticipated to generate \$16,300 in revenues to provide the above services.

Southport Bay MSBU (9311) - Budget detail is on page [5-243](#)

Trends & Issues

The Southport Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

The assessment rate for Fiscal Year 2012 is \$116.10 per platted lot and is anticipated to generate \$13,584 in revenues to provide the above services.

Alamo Estates & Oak Pointe MSBU (9353) - Budget detail is on page [5-244](#)

Trends & Issues

The Alamo Estates & Oak Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-068R. The Alamo Estates & Oak Pointe MSBU were combined from two individual MSBU's to provide maximum benefits to the property owners and areas being served.

The assessment rate for Fiscal Year 2012 is \$14.98 per platted lot and is anticipated to generate \$2,861 in revenues to provide the above services.

FUND 129-SUBDIVISION STREETLIGHTS MSBU

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	0	0	200,318	193,559	-6,759
Less 5% Statutory Reduction	0	0	-10,014	-9,677	337
Fund Balance	0	0	0	52,557	52,557
Total Revenues:	\$0	\$0	\$190,304	\$236,439	\$46,135
Expenditures					
Operating Expenses	0	0	164,303	211,667	47,364
Transfers Out	0	0	26,001	24,772	-1,229
Total Expenditures:	\$0	\$0	\$190,304	\$236,439	\$46,135

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	53,872	47,584	-6,288
Less 5% Statutory Reduction	0	0	-2,694	-2,379	315
Fund Balance	0	0	0	5,279	5,279
Total Revenues:	\$0	\$0	\$51,178	\$50,484	-\$694
<u>Expenditures</u>					
Operating Expenses	0	0	44,325	45,152	827
Transfers Out	0	0	6,853	5,332	-1,521
Total Expenditures:	\$0	\$0	\$51,178	\$50,484	-\$694

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,321	3,321
Less 5% Statutory Reduction	0	0	0	-166	-166
Total Revenues:	\$0	\$0	\$0	\$3,155	\$3,155
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,829	2,829
Transfers Out	0	0	0	326	326
Total Expenditures:	\$0	\$0	\$0	\$3,155	\$3,155

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
CJ'S LANDING MSBU**

COST CENTER SUMMARY - (9220):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	920	918	-2
Less 5% Statutory Reduction	0	0	-46	-46	0
Total Revenues:	\$0	\$0	\$874	\$872	-\$2
<u>Expenditures</u>					
Operating Expenses	0	0	770	788	18
Transfers Out	0	0	104	84	-20
Total Expenditures:	\$0	\$0	\$874	\$872	-\$2

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
INDIAN POINT**

COST CENTER SUMMARY - (9222):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	18,130	18,130
Less 5% Statutory Reduction	0	0	0	-906	-906
Total Revenues:	\$0	\$0	\$0	\$17,224	\$17,224
<u>Expenditures</u>					
Operating Expenses	0	0	0	15,461	15,461
Transfers Out	0	0	0	1,763	1,763
Total Expenditures:	\$0	\$0	\$0	\$17,224	\$17,224

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
WILDERNESS**

COST CENTER SUMMARY - (9225):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	14,849	10,695	-4,154
Less 5% Statutory Reduction	0	0	-742	-535	207
Fund Balance	0	0	0	3,597	3,597
Total Revenues:	\$0	\$0	\$14,107	\$13,757	-\$350
<u>Expenditures</u>					
Operating Expenses	0	0	12,163	12,294	131
Transfers Out	0	0	1,944	1,463	-481
Total Expenditures:	\$0	\$0	\$14,107	\$13,757	-\$350

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
REGAL OAK SHORES UNT VIII**

COST CENTER SUMMARY - (9229):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,797	725	-3,072
Less 5% Statutory Reduction	0	0	-190	-36	154
Fund Balance	0	0	0	2,743	2,743
Total Revenues:	\$0	\$0	\$3,607	\$3,432	-\$175
<u>Expenditures</u>					
Operating Expenses	0	0	3,106	3,060	-46
Transfers Out	0	0	501	372	-129
Total Expenditures:	\$0	\$0	\$3,607	\$3,432	-\$175

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
SAILFISH COURT**

COST CENTER SUMMARY - (9233):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,652	0	-1,652
Less 5% Statutory Reduction	0	0	-83	0	83
Fund Balance	0	0	0	1,935	1,935
Total Revenues:	\$0	\$0	\$1,569	\$1,935	\$366
<u>Expenditures</u>					
Operating Expenses	0	0	1,358	1,723	365
Transfers Out	0	0	211	212	1
Total Expenditures:	\$0	\$0	\$1,569	\$1,935	\$366

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
WOODS AT KINGS CREST**

COST CENTER SUMMARY - (9234):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,224	3,184	-40
Less 5% Statutory Reduction	0	0	-161	-159	2
Total Revenues:	\$0	\$0	\$3,063	\$3,025	-\$38
<u>Expenditures</u>					
Operating Expenses	0	0	2,644	2,708	64
Transfers Out	0	0	419	317	-102
Total Expenditures:	\$0	\$0	\$3,063	\$3,025	-\$38

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
PINE GROVE PARK MSBU**

COST CENTER SUMMARY - (9242):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	7,872	7,872
Less 5% Statutory Reduction	0	0	0	-394	-394
Total Revenues:	\$0	\$0	\$0	\$7,478	\$7,478
<u>Expenditures</u>					
Operating Expenses	0	0	0	6,717	6,717
Transfers Out	0	0	0	761	761
Total Expenditures:	\$0	\$0	\$0	\$7,478	\$7,478

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,055	0	-1,055
Less 5% Statutory Reduction	0	0	-53	0	53
Fund Balance	0	0	0	1,016	1,016
Total Revenues:	\$0	\$0	\$1,002	\$1,016	\$14
<u>Expenditures</u>					
Operating Expenses	0	0	873	905	32
Transfers Out	0	0	129	111	-18
Total Expenditures:	\$0	\$0	\$1,002	\$1,016	\$14

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	6,664	2,294	-4,370
Less 5% Statutory Reduction	0	0	-333	-115	218
Fund Balance	0	0	0	3,898	3,898
Total Revenues:	\$0	\$0	\$6,331	\$6,077	-\$254
<u>Expenditures</u>					
Operating Expenses	0	0	5,462	5,420	-42
Transfers Out	0	0	869	657	-212
Total Expenditures:	\$0	\$0	\$6,331	\$6,077	-\$254

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	6,818	6,727	-91
Less 5% Statutory Reduction	0	0	-341	-336	5
Total Revenues:	\$0	\$0	\$6,477	\$6,391	-\$86
<u>Expenditures</u>					
Operating Expenses	0	0	5,586	5,719	133
Transfers Out	0	0	891	672	-219
Total Expenditures:	\$0	\$0	\$6,477	\$6,391	-\$86

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	9,224	7,847	-1,377
Less 5% Statutory Reduction	0	0	-461	-392	69
Fund Balance	0	0	0	1,155	1,155
Total Revenues:	\$0	\$0	\$8,763	\$8,610	-\$153
<u>Expenditures</u>					
Operating Expenses	0	0	7,570	7,700	130
Transfers Out	0	0	1,193	910	-283
Total Expenditures:	\$0	\$0	\$8,763	\$8,610	-\$153

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,525	0	-1,525
Less 5% Statutory Reduction	0	0	-76	0	76
Fund Balance	0	0	0	2,138	2,138
Total Revenues:	\$0	\$0	\$1,449	\$2,138	\$689
<u>Expenditures</u>					
Operating Expenses	0	0	1,246	1,988	742
Transfers Out	0	0	203	150	-53
Total Expenditures:	\$0	\$0	\$1,449	\$2,138	\$689

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
MORELAND ESTATES**

COST CENTER SUMMARY - (9260):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,189	0	-3,189
Less 5% Statutory Reduction	0	0	-159	0	159
Fund Balance	0	0	0	3,629	3,629
Total Revenues:	\$0	\$0	\$3,030	\$3,629	\$599
<u>Expenditures</u>					
Operating Expenses	0	0	2,610	3,316	706
Transfers Out	0	0	420	313	-107
Total Expenditures:	\$0	\$0	\$3,030	\$3,629	\$599

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	374	413	39
Less 5% Statutory Reduction	0	0	-19	-21	-2
Total Revenues:	\$0	\$0	\$355	\$392	\$37
<u>Expenditures</u>					
Operating Expenses	0	0	288	351	63
Transfers Out	0	0	67	41	-26
Total Expenditures:	\$0	\$0	\$355	\$392	\$37

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
OAK POINTE**

COST CENTER SUMMARY - (9263):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,684	2,545	-2,139
Less 5% Statutory Reduction	0	0	-234	-127	107
Fund Balance	0	0	0	1,896	1,896
Total Revenues:	\$0	\$0	\$4,450	\$4,314	-\$136
<u>Expenditures</u>					
Operating Expenses	0	0	3,844	3,801	-43
Transfers Out	0	0	606	513	-93
Total Expenditures:	\$0	\$0	\$4,450	\$4,314	-\$136

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
PEBBLE POINT**

COST CENTER SUMMARY - (9264):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	11,889	9,034	-2,855
Less 5% Statutory Reduction	0	0	-594	-452	142
Fund Balance	0	0	0	2,250	2,250
Total Revenues:	\$0	\$0	\$11,295	\$10,832	-\$463
<u>Expenditures</u>					
Operating Expenses	0	0	9,560	9,684	124
Transfers Out	0	0	1,735	1,148	-587
Total Expenditures:	\$0	\$0	\$11,295	\$10,832	-\$463

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
ALAMO ESTATES LIGHTING**

COST CENTER SUMMARY - (9273):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	8,780	322	-8,458
Less 5% Statutory Reduction	0	0	-439	-16	423
Fund Balance	0	0	0	5,890	5,890
Total Revenues:	\$0	\$0	\$8,341	\$6,196	-\$2,145
<u>Expenditures</u>					
Operating Expenses	0	0	7,199	5,512	-1,687
Transfers Out	0	0	1,142	684	-458
Total Expenditures:	\$0	\$0	\$8,341	\$6,196	-\$2,145

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,639	2,014	-1,625
Less 5% Statutory Reduction	0	0	-182	-101	81
Fund Balance	0	0	0	1,435	1,435
Total Revenues:	\$0	\$0	\$3,457	\$3,348	-\$109
<u>Expenditures</u>					
Operating Expenses	0	0	2,982	2,990	8
Transfers Out	0	0	475	358	-117
Total Expenditures:	\$0	\$0	\$3,457	\$3,348	-\$109

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,542	2,052	-2,490
Less 5% Statutory Reduction	0	0	-227	-103	124
Fund Balance	0	0	0	2,216	2,216
Total Revenues:	\$0	\$0	\$4,315	\$4,165	-\$150
<u>Expenditures</u>					
Operating Expenses	0	0	3,726	3,718	-8
Transfers Out	0	0	589	447	-142
Total Expenditures:	\$0	\$0	\$4,315	\$4,165	-\$150

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	610	603	-7
Less 5% Statutory Reduction	0	0	-30	-30	0
Total Revenues:	\$0	\$0	\$580	\$573	-\$7
<u>Expenditures</u>					
Operating Expenses	0	0	501	513	12
Transfers Out	0	0	79	60	-19
Total Expenditures:	\$0	\$0	\$580	\$573	-\$7

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
QUAIL WOOD**

COST CENTER SUMMARY - (9286):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,306	3,306
Less 5% Statutory Reduction	0	0	0	-165	-165
Total Revenues:	\$0	\$0	\$0	\$3,141	\$3,141
<u>Expenditures</u>					
Operating Expenses	0	0	0	2,815	2,815
Transfers Out	0	0	0	326	326
Total Expenditures:	\$0	\$0	\$0	\$3,141	\$3,141

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
WREN DRIVE**

COST CENTER SUMMARY - (9287):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	606	603	-3
Less 5% Statutory Reduction	0	0	-30	-30	0
Total Revenues:	\$0	\$0	\$576	\$573	-\$3
<u>Expenditures</u>					
Operating Expenses	0	0	501	513	12
Transfers Out	0	0	75	60	-15
Total Expenditures:	\$0	\$0	\$576	\$573	-\$3

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
LANDINGS@LAKE RUNNYMEADE MSBU**

COST CENTER SUMMARY - (9295):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,998	0	-2,998
Less 5% Statutory Reduction	0	0	-150	0	150
Fund Balance	0	0	0	2,196	2,196
Total Revenues:	\$0	\$0	\$2,848	\$2,196	-\$652
<u>Expenditures</u>					
Operating Expenses	0	0	2,485	1,955	-530
Transfers Out	0	0	363	241	-122
Total Expenditures:	\$0	\$0	\$2,848	\$2,196	-\$652

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	31,007	30,625	-382
Less 5% Statutory Reduction	0	0	-1,550	-1,531	19
Total Revenues:	\$0	\$0	\$29,457	\$29,094	-\$363
<u>Expenditures</u>					
Operating Expenses	0	0	25,430	26,036	606
Transfers Out	0	0	4,027	3,058	-969
Total Expenditures:	\$0	\$0	\$29,457	\$29,094	-\$363

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
KALIGA DR MSBU**

COST CENTER SUMMARY - (9298):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,732	0	-2,732
Less 5% Statutory Reduction	0	0	-137	0	137
Fund Balance	0	0	0	3,498	3,498
Total Revenues:	\$0	\$0	\$2,595	\$3,498	\$903
<u>Expenditures</u>					
Operating Expenses	0	0	2,238	3,228	990
Transfers Out	0	0	357	270	-87
Total Expenditures:	\$0	\$0	\$2,595	\$3,498	\$903

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
CHISHOLM ESTATES**

COST CENTER SUMMARY - (9303):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	8,403	16,300	7,897
Less 5% Statutory Reduction	0	0	-420	-815	-395
Total Revenues:	\$0	\$0	\$7,983	\$15,485	\$7,502
<u>Expenditures</u>					
Operating Expenses	0	0	6,918	13,859	6,941
Transfers Out	0	0	1,065	1,626	561
Total Expenditures:	\$0	\$0	\$7,983	\$15,485	\$7,502

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	13,265	13,584	319
Less 5% Statutory Reduction	0	0	-663	-679	-16
Total Revenues:	\$0	\$0	\$12,602	\$12,905	\$303
<u>Expenditures</u>					
Operating Expenses	0	0	10,918	11,548	630
Transfers Out	0	0	1,684	1,357	-327
Total Expenditures:	\$0	\$0	\$12,602	\$12,905	\$303

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 129-SUBDIVISION STREETLIGHTS MSBU
ALAMO ESTATES & OAK POINTE**

COST CENTER SUMMARY - (9353):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,861	2,861
Less 5% Statutory Reduction	0	0	0	-143	-143
Fund Balance	0	0	0	7,786	7,786
Total Revenues:	\$0	\$0	\$0	\$10,504	\$10,504
<u>Expenditures</u>					
Operating Expenses	0	0	0	9,364	9,364
Transfers Out	0	0	0	1,140	1,140
Total Expenditures:	\$0	\$0	\$0	\$10,504	\$10,504

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

FUND 130 - COURT RELATED TECHNOLOGY FUND

COURT RELATED TECHNOLOGY FUND

Programs & Services:

Provide legal services
to County residents

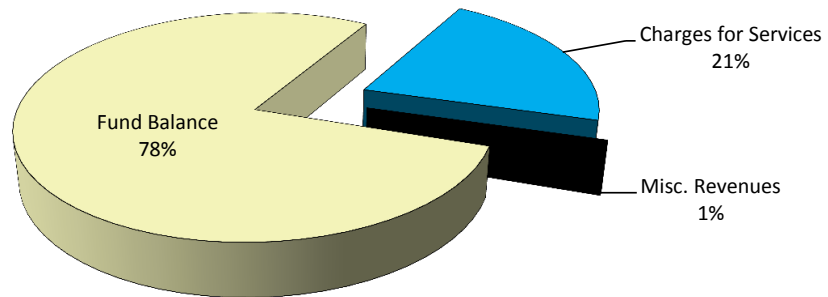
Education and
Internship

Public Defender

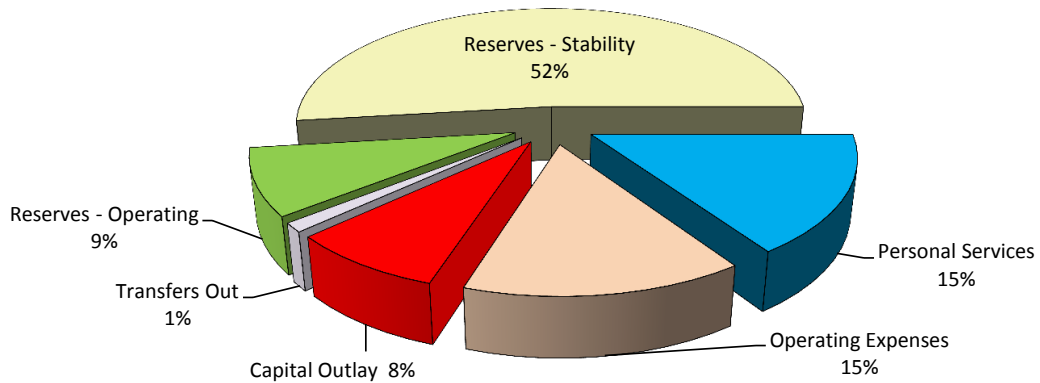
State Attorney

Court Administration

REVENUES



EXPENDITURES



FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

The FY12 Budget of \$2,649,766 is an increase from the FY11 Adopted Budget of 26% due to additional Fund Balance. Miscellaneous Revenues are decreasing 33% from the FY11 Adopted due to lower interest rates trending over the past three years. Personal Services include 5 FTEs for Court Administration, which is 1 FTE less than prior year. Operating expenses are up 1.5% over the FY11 Adopted Budget with increases for computer hardware replacements and training classes. Capital includes an increase of \$20,900 over prior year for computer software and new and replacement servers, as well as a carry forward of the Public Defender's Audio/Video project for the jail. Transfers Out is decreasing 42% due to the updated cost allocation plan.

PERTINENT FUND INFORMATION

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

REVENUE SOURCES

The major funding source of the Court Related Technology Fund is derived from the Clerk of the Court's recording fees. This Charge for Services and other funding sources are described below.

CHARGES FOR SERVICES

Per Florida State Statutes, Section 28.24(12)(e)(1), the Board of County Commissioners receives \$2.00 of each \$4.00 recording fee collected by the Clerk of the Circuit Court to fund court-related technology needs.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 130 – COURT RELATED TECHNOLOGY FUND

Court Administration (1511)

FY12 Goals & Objectives

Goals and Objectives for Court Administration can be found in the General Fund Section of this book under Court Administration.

State Attorney (1551)

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.

FY12 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. Replace existing thin-client equipment with upgraded computers to allow Assistant State Attorneys to review case related audio/video evidence in a more efficient manner.

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 FY09-10 our Assistant State Attorney turnover rate was 13% compared to FY10-11 rate of 12%.

FY11 Accomplishments

Replaced obsolete hardware.

Budget Highlights

1. Upgraded to latest version of software for all users (Microsoft Office 2010 products).

2. Expanded functionality in Case Management System to allow other law enforcement agencies to upload different types of media (video, audio, pictures, etc.) and attach them to a case.
3. Expanded Electronic Court Notification system to Osceola County Corrections Department (system replaces paper subpoenas to law enforcement officers with notification via email for court appearance dates).

Public Defender (1561)

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.

FY12 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 less than \$200. 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

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Charges For Services	595,402	564,818	564,514	566,245	1,731
Miscellaneous Revenues	55,794	25,696	22,133	14,833	-7,300
Less 5% Statutory Reduction	0	0	-29,332	-29,054	278
Transfers In	0	775	0	0	0
Fund Balance	0	0	1,545,118	2,097,742	552,624
Total Revenues:	\$651,196	\$591,289	\$2,102,433	\$2,649,766	\$547,333
Expenditures					
Personal Services	469,299	479,449	464,573	409,368	-55,205
Operating Expenses	236,265	332,699	379,852	385,415	5,563
Capital Outlay	116,006	62,582	79,500	217,896	138,396
Transfers Out	174,408	56,094	54,071	31,338	-22,733
Reserves - Capital	0	0	915,411	0	-915,411
Reserves - Operating	0	0	209,026	230,339	21,313
Reserves - Stability	0	0	0	1,375,410	1,375,410
Total Expenditures:	\$995,978	\$930,824	\$2,102,433	\$2,649,766	\$547,333

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	6.00	6.00	6.00	5.00	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	6.00	6.00	6.00	5.00	-1.00

FUND 134 – COUNTYWIDE FIRE FUND

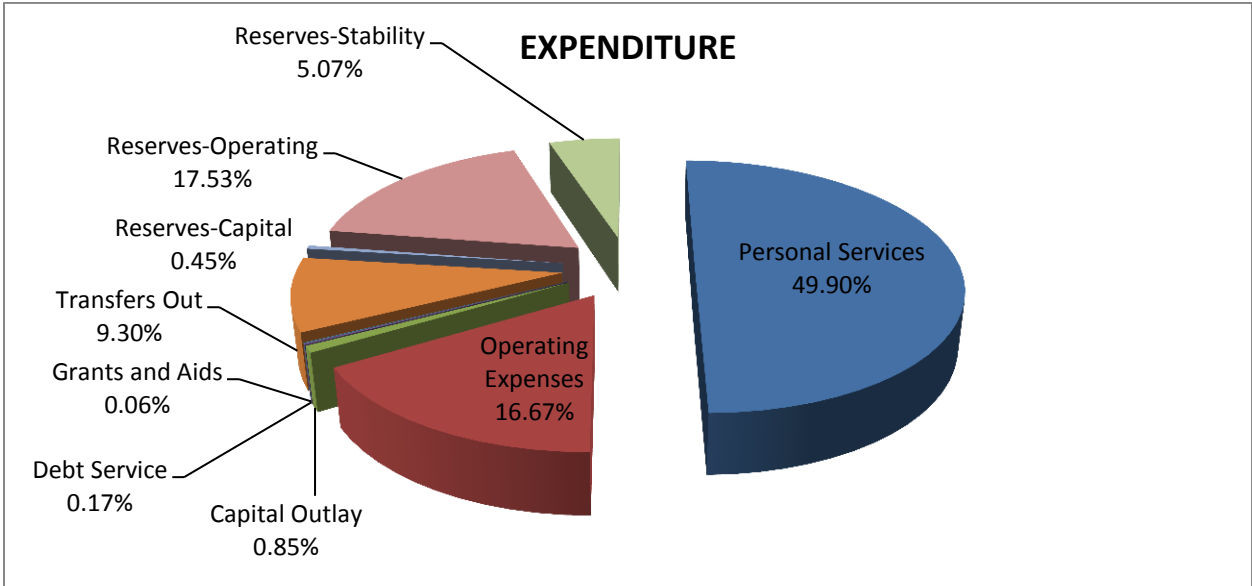
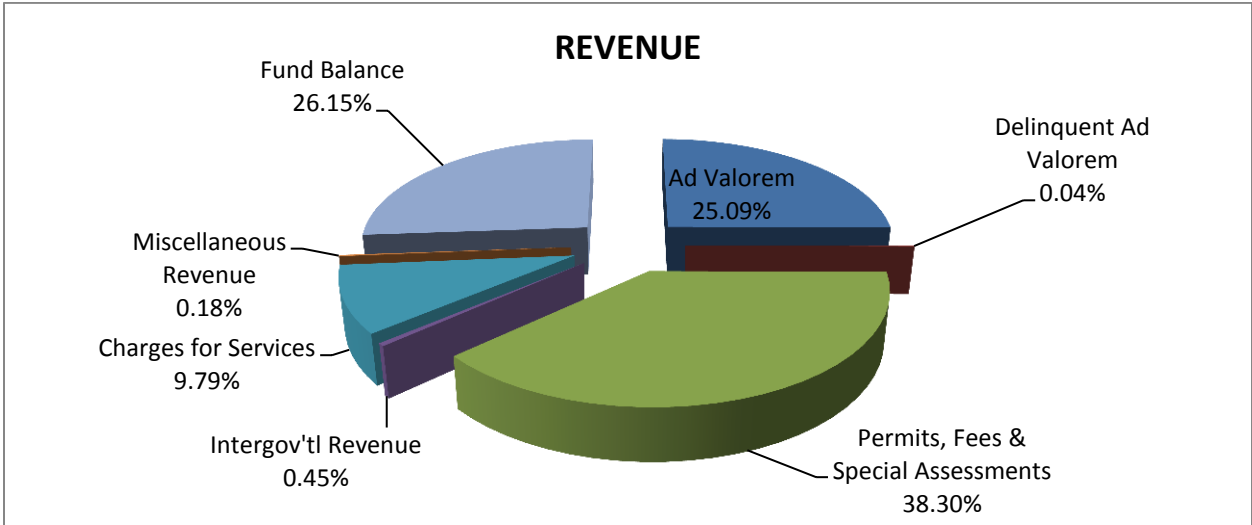
Countywide Fire Fund
Programs & Services

Fire Rescue

Emergency
Medical
Services

Fire/ EMS
Training

Fire Marshal



FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

This fund's budget reflects an increase of 2.8% from the FY11 Adopted Budget. The Countywide Fire Fund provides funding for Fire/Rescue and EMS services to the unincorporated areas of Osceola County. It is comprised of the following cost centers: Human Resources (1265), Information Technology (1711), Countywide Computer Project Support (1799), Countywide Fire/EMS (2125), Fire Marshalls (2133), County EMS (2171), County Fire Protection (2172) and the Sheriff/Communications (9151). This Fund supports 343.6 FTE's, which is a reduction of 1.4 FTE from FY11 resulting from department reorganization.

Personal Services decreased by 4.2% due to reductions in retirement rates by the State, as well as a reduction to FTEs. However, changes to health insurance, as a result of the Union's decision to retain FY11 rates and plans, along with the elimination of floating holiday pay for FY12, impacted the overall reductions to Personal Services. As a result of Union changes, the County needed to offset the increase in administration costs for CIGNA to manage two health plans. Operating Expenses decreased by less than 1% from the FY11 Adopted. Capital Outlay increased by \$439,285 due to re-budgets for Interface software, replacement radios, thermal imaging cameras and Phase I upgrade to the CIP ventilation systems project for eight fire stations.

Grant funds were added for Emergency Medical Services (EMS) and Hazard Analysis in the amount of \$20,174, bringing the FY12 Grant funding to \$31,607. Reserves for Capital in the amount of \$250,000 are necessary to complete phase II of the CIP ventilation systems project. This Fund's Reserves for Stability (offsets future reductions to property values) increased by \$2.2 million due to increased Fund Balance from prior year. Overall, this fund increased by \$1,505,808 over FY11 Adopted.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Fire Rescue
- Emergency Medical Services
- Fire/EMS Training
- In-house paramedic program
- Fire Marshalls
- Emergency Communications provided by the Sheriff's Office
- Fire Rescue/ EMS service for the unincorporated County population of 178,908
- 15 Fire Stations with approximately 23 employees per station
- In FY11, responses to 22,989 calls for service were logged, including 10,466 EMS transports

FUND 134 – COUNTYWIDE FIRE FUND REVENUE SOURCES

Revenue is collected primarily from special assessments and Ad Valorem taxes paid by property owners in the unincorporated areas. Other revenue sources include Fire Marshall inspection fees, ambulance fees, standby fees and Fund Balance. Below is a description of each of these revenue sources by category:

AD VALOREM TAXES

Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusions and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. *Florida Statutes 192-197 and 200* permit counties to levy property tax to a maximum of ten mills (1 mil = \$1.00 of tax per \$1,000 of taxable value). As property values declined by 7.6% over prior year, the corresponding revenue declined by 7.6% or \$1,130,115.

Delinquent Ad Valorem (Prior Year) real estate taxes become delinquent each year on April 1st. In addition, it may take years before delinquent taxes are paid. For FY12, the PY Delinquent Ad Valorem is projected to increase by 53% based on prior year's trends. This is a conservative estimate as these taxes are unpredictable.

PERMITS, FEES & SPECIAL ASSESSMENTS

Special Assessments are authorized by *Florida Statute 197.3632* and local Resolution 11-081R. The Fire Municipal Services Benefit Unit collects non-Ad Valorem assessments in order to provide a variety of fire related services to the unincorporated County. These services include the provision of funding for Countywide Fire services. The revenue for special assessments for FY12 appears to be decreasing by 12.7%. This is the result of a change in the way the subsidy from the General Fund is appropriated in accordance with generally accepted accounting procedures. However, this Revenue has actually increased slightly (0.02%).

INTERGOVERNMENTAL REVENUE

Public Safety State Grant funds include revenues granted to local units from the Federal government. The FY12 budget includes funding for 12 grants, such as Hazard Analysis, an EMS grant and the Leaking Underground Storage Tank (LUST) grant. Also included are State Shared Grants, which are shared with other local government entities statewide through a Department of Revenue (DOR) allocation process. Intergovernmental Revenue increased by \$20,174 due to grant funding for the Emergency Medical Services and Hazard Analysis Grants.

CHARGES FOR SERVICES

Reflects all revenues derived from charges for current services. This revenue source includes all revenues related to services performed whether received from private individuals or other governmental units. Included in FY12 are services for special events as well as the following:

- Fire Marshal Plan Review Fees are collected for each commercial and residential unit constructed or erected; pursuant to Osceola County Code of Ordinances, Chapter 10, Sec 10-2, Ordinance No 08-18, and in alignment with *F.S. 125.56(1), 633.022, and 633.025*.

FUND 134 – COUNTYWIDE FIRE FUND
REVENUE SOURCES

Proceeds from the fees are utilized to offset personnel and administrative expenses incurred by the Fire Marshal in the review and inspection of such units.

- Ambulance Fees are charged to all persons, or entities, requesting EMS services or ambulance use; pursuant to FY12 Fee Resolution 11-009R. Historically, at least 54% of billed ambulance fees are uncollectable. Actual proceeds are applied to the cost of providing Fire/EMS services.

Other Public Safety Charges & Fees result from standby fees, inspection fees and compliance with the Florida Fire Prevention Code as set forth in *Florida Statute 125.56*.

This revenue category is projected to decrease by 1.1% over FY11 Adopted.

MISCELLANEOUS REVENUES

Revenues in this category are reflective of interest earned on bank accounts. For FY12, these revenues are projected to decline by 56% from FY11 Adopted based on prior year's trends.

TRANSFERS IN

These revenues are funds within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. The FY12 budget reflects the buy down of \$3,117,675 of Special Assessments which is subsidized by the General Fund. Although not new to this fund, the manner in which it is budgeted is different from prior years.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 134 – COUNTYWIDE FIRE FUND

Fund 134 Countywide Fire Fund:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Current Ad Valorem Taxes	13,377,904	14,090,816	14,842,854	13,712,739	-1,130,115
PY Delinquent Ad Valorem Tax	32,826	51,447	15,000	23,000	8,000
Permits, Fees & Special Assessments	23,115,848	21,286,300	23,994,314	20,937,459	-3,056,855
Intergovernmental Revenue	269,868	380,091	224,141	244,315	20,174
Charges For Services	5,398,049	5,332,710	5,412,038	5,350,742	-61,296
Miscellaneous Revenues	703,494	360,270	230,208	100,985	-129,223
Less 5% Statutory Reduction	0	0	-2,226,524	-2,008,455	218,069
Other Sources	368,224	946,999	0	0	0
Transfers In	608,018	4,687,814	0	3,117,675	3,117,675
Fund Balance	0	0	11,766,197	14,295,576	2,529,379
Total Revenues:	\$43,874,231	\$47,136,447	\$54,258,228	\$55,774,036	\$1,515,808
Expenditures					
Personal Services	29,947,534	29,867,038	29,047,663	27,833,307	-1,214,356
Operating Expenses	9,353,544	8,900,194	9,360,506	9,295,558	-64,948
Capital Outlay	889,915	127,105	33,029	472,314	439,285
Debt Service	161,157	160,322	96,750	93,147	-3,603
Grants and Aids	17,837	68,524	41,477	31,607	-9,870
Transfers Out	3,612,559	5,789,680	5,650,146	5,188,098	-462,048
Reserves - Capital	0	0	0	250,000	250,000
Reserves - Operating	0	0	9,366,230	9,781,648	415,418
Reserves - Stability	0	0	662,427	2,828,357	2,165,930
Total Expenditures:	\$43,982,546	\$44,912,863	\$54,258,228	\$55,774,036	\$1,515,808

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	366.00	351.44	344.99	343.59	-1.40
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	366.00	351.44	344.99	343.59	-1.40

FUND 134 – COUNTYWIDE FIRE FUND

FY12 GOALS & OBJECTIVES

Goal 1 – Reduce property loss and improve patient outcomes over the next 10 years to the urban and rural service areas of Osceola County and 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, 2012, establish benchmarks and monitor the time from unit notification to en route (turnout time) for all emergency incidents.
2. By January 1, 2012, establish a process with communications that reduces 911 call handling time by 50% (time from receiving call to unit notification).
3. By September 30, 2012, 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, 2012, define the future station growth matrix.
7. By September 1, 2012, implement SOC based on a dynamic growth matrix.

Goal 2 – 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 June 30, 2012, establish bi-annual pre-fire plan program.
3. By September 1, 2012, update or/or create Automatic Aid Agreements with neighboring jurisdictions.
4. By December 1, 2012, conduct an internal evaluation based on ISO Rating Schedule.
5. By March 1, 2013, request an ISO review for completion in 2013.

Goal 3 - Relocate administrative personnel to the Emergency Operations Center, located at the current Sheriff's Office Complex, to improve the efficiency of the Department due to changes in the County organizational chart.

Objectives:

1. Begin Construction mid-September 2011.
2. Complete project by December 19, 2011.

Goal 4 - Address the deficiencies of the current warehouse facility by relocating to the old Sheriff's Office Fleet Maintenance facility.

Objectives:

1. Identify the needs that can be addressed in the new facility.
2. Design the layout and develop preliminary cost estimates for the project.

FUND 134 – COUNTYWIDE FIRE FUND

3. Identify funding sources.
4. Establish project timeline and complete project by Spring 2012.

Goal 5 - In order to become more efficient in the delivery of goods and services provided by Logistics, acquire or develop an effective management information system.

Objectives:

1. Meet with surrounding agencies to observe how they operate and establish “best practices” criteria.
2. Evaluate current software available on the market for both warehousing needs and requests for services.

Goal 6 – Provide training to meet or exceed State requirements.

Objectives:

1. Conduct our third annual live training at CFFA with 90% attendance.
2. Deliver in-house six 40-hour State Bureau of Standards and Training approved company officer development and certification classes.
3. Deliver in-house four 40-hour classes related to the function and operations of Aerial Apparatus.
4. Deliver in-house a Florida Urban Search and Rescue approved Operations Level-Collapse Rescue Class.
5. Conduct our third annual closed course driver training.
6. Continue to monitor and refine the monthly company level training program in anticipation of ISO review in late 2012.
7. Conduct annual forestry tent shelter recertification.
8. Conduct Division-wide training on Search and Rescue and Treatment of rescued victims.
9. Conduct Department-wide CPR training.
10. Conduct Department-wide Advanced Cardiac Level Support Training for all Paramedics in need of recertification.
11. Conduct Experienced Provider Advanced Cardiac Level Support Training.
12. Conduct a minimum of 12 hours of formal practical station level EMS training.
13. Conduct a minimum of 24 hours of web based EMS training.
14. Conduct a minimum of 6 hours of SWAT Medic training.

Goal 7 - Continue to refine measurement of department performance through tracking and auditing of response information and reports.

Objectives:

1. Improve information necessary for upper management reporting and decision making.
2. Validate location of department apparatus and staffing.
3. Plan for system improvements.
4. Improve information necessary for Medical Director quality assurance review.
5. Implement data collection for EMS core measures review.
6. Implement a formal rescue coverage/move-up policy.

FUND 134 – COUNTYWIDE FIRE FUND

Goal 8 - Update County Ordinances to better protect the integrity of the Fire Protection Systems in buildings in Osceola County. Maintaining these structures will help make the community safer for the citizens and visitors. Develop and maintain a False Alarm Ordinance all-hazards disaster preparedness program for all segments of buildings throughout the County. Work with the building management to eliminate unsafe practices.

Objectives:

1. Review each ordinance making sure there is a defined way to enforce the codes and collect fines.
2. Provide the education needed to assist the managers in understanding their roles in the process and to make sure everyone understands the process.
3. Develop the needed forms for this process.

Goal 9 - Develop "Fire and Cause Determination" standard operating guidelines (SOG).

Objectives:

1. Revise the existing SOG to help the engine companies better understand their role.
2. Provide needed classes to the engine companies to help them learn how to determine cause.
3. Meet with the crews as needed.

Goal 10 - Develop a County ordinance for fire hydrants.

Objectives:

1. Identify companies required to test, maintain, service and paint each fire hydrant.
2. Provide an enforcement policy if requirements are not completed within a required time frame.
3. Identify the role of Fire Rescue in this process.
4. Develop the forms needed to complete the process.

Goal 11 - Review the fire inspection process.

Objectives:

1. Review daily procedures and the forms used to identify the violations, including enforcement.
2. Work with County Code Enforcement to develop a procedure to collect fines.

Goal 12 - 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.

FUND 134 – COUNTYWIDE FIRE FUND

Goal 13 - 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. Implement federal functional needs shelter support guidelines in the county's shelter program.
3. Develop an unmet needs program that includes non-governmental and faith based partners.

Goal 14 - 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. Develop a Continuity of Government program for Osceola County.
3. Provide at least four training programs relating to emergency operations and recovery.
4. Develop and conduct four disaster exercises.

Goal 15 - 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. Offer one EOC position-specific course.

FUND 134 – COUNTYWIDE FIRE FUND

COST CENTER SUMMARY - (1265):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Expenditures					
Personal Services	114,387	95,876	79,293	80,289	996
Operating Expenses	0	557	1,116	996	-120
Total Expenditures:	\$114,387	\$96,433	\$80,409	\$81,285	\$876

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	2.00	1.50	1.50	0.00
Total Personnel:	2.00	2.00	1.50	1.50	0.00

COST CENTER SUMMARY - (1711):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Expenditures					
Personal Services	83,309	114,920	114,460	114,162	-298
Operating Expenses	0	0	4,518	1,193	-3,325
Total Expenditures:	\$83,309	\$114,920	\$118,978	\$115,355	-\$3,623

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	1.44	1.44	1.44	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	1.44	1.44	1.44	0.00

FUND 134 – COUNTYWIDE FIRE FUND

COST CENTER SUMMARY - (1799):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	11,304	26,730	275,278	248,548
Total Expenditures:	\$0	\$11,304	\$26,730	\$275,278	\$248,548

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

COST CENTER SUMMARY - (2125):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	21,107,855	28,794,617	28,032,769	26,726,145	-1,306,624
Operating Expenses	4,793,782	4,364,754	4,812,454	3,607,470	-1,204,984
Capital Outlay	889,915	111,132	33,029	467,364	434,335
Debt Service	69,152	67,000	3,603	0	-3,603
Grants and Aids	17,837	68,524	41,477	31,607	-9,870
Total Expenditures:	\$26,878,541	\$33,406,027	\$32,923,332	\$30,832,586	-\$2,090,746

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	283.00	335.00	331.25	328.85	-2.40
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	283.00	335.00	331.25	328.85	-2.40

FUND 134 – COUNTYWIDE FIRE FUND

COST CENTER SUMMARY - (2133):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Expenditures					
Personal Services	841,009	651,250	530,969	547,590	16,621
Operating Expenses	90,353	59,638	88,117	84,557	-3,560
Capital Outlay	0	15,973	0	0	0
Total Expenditures:	\$931,362	\$726,861	\$619,086	\$632,147	\$13,061

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	11.00	9.00	7.80	7.80	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	11.00	9.00	7.80	7.80	0.00

COST CENTER SUMMARY - (2171):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Expenditures					
Personal Services	189,863	210,375	290,172	365,121	74,949
Operating Expenses	3,931,823	3,940,378	3,903,808	4,219,325	315,517
Capital Outlay	0	0	0	4,950	4,950
Transfers Out	186,482	193,420	226,168	253,835	27,667
Total Expenditures:	\$4,308,168	\$4,344,173	\$4,420,148	\$4,843,231	\$423,083

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	4.00	3.00	4.00	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.00	4.00	3.00	4.00	1.00

FUND 134 – COUNTYWIDE FIRE FUND

COST CENTER SUMMARY - (2172):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Personal Services	7,593,606	0	0	0	0
Operating Expenses	517,891	515,389	523,763	523,763	0
Total Expenditures:	\$8,111,497	\$515,389	\$523,763	\$523,763	\$0

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	66.00	0.00	0.00	0.00	0.00
Total Personnel:	66.00	0.00	0.00	0.00	0.00

COST CENTER SUMMARY - (9151):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Expenditures</u>					
Operating Expenses	0	8,174	0	0	0
Transfers Out	1,220,790	1,157,368	1,250,498	1,201,835	-48,663
Total Expenditures:	\$1,220,790	\$1,165,542	\$1,250,498	\$1,201,835	-\$48,663

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

FUND 136 - HOMESTEAD FORECLOSURE MEDIATION FUND

HOMESTEAD FORECLOSURE MEDIATION FUND

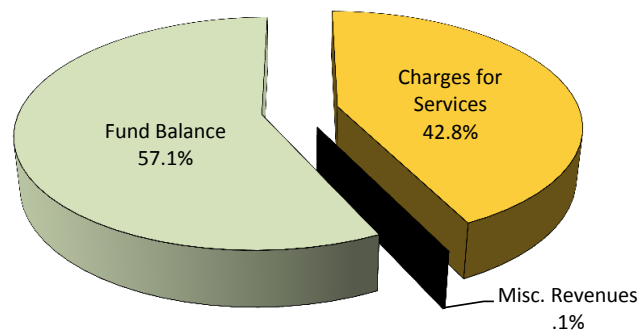
Programs & Services:

Provide mediation services to County residents in foreclosure

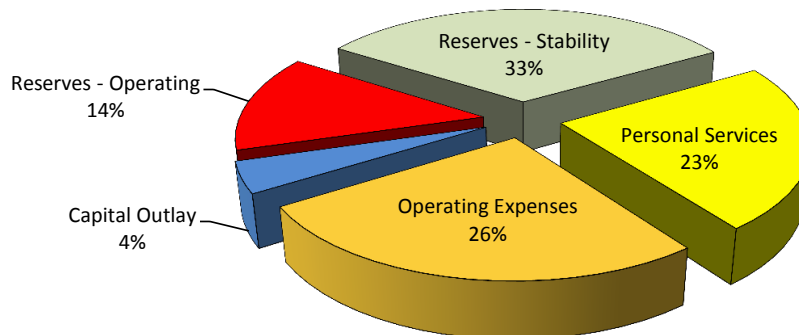
Connect homeowners to financial counseling

Provide information to homeowners on available community services

REVENUES



EXPENDITURES



FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

TRENDS & ISSUES

The FY12 revenues of \$267,900 are based on an estimated 95 cases per month, down 45.7% from the FY11 Adopted Budget. The anticipated FY12 Fund Balance is \$358,000, an increase of \$326,300 over the FY11 Adopted Budget. Personal Services are increasing in FY12 due to the addition of 1 FTE and elimination of the 80-hour furlough, offset slightly by decreases in retirement contributions and workers' compensation. Operating Expenses are down 36% from the FY11 Adopted Budget due to decreased Professional Services and Other Current Charges, and elimination of Contractual Services. Capital is up 89.9%, or \$12,500, for computers, network servers and a copier. Restricted Reserves have been reclassified to Reserves for Stability in FY12.

PERTINENT FUND INFORMATION

The foreclosure mediation program was set forth by Administrative Order #2009-10 to assist homeowners in avoiding foreclosure by providing a formal mediation process. The goal is to foster negotiations between homeowners and mortgage lenders in order to reach a positive alternative agreement and avoid foreclosure. The original order was updated on July 2, 2010 by Administrative Order #2010-12, which directs that all newly filed mortgage foreclosure actions against homestead residences be referred to the Residential Mortgage Foreclosure Mediation (RMFM) Program. As a result, the Homestead Foreclosure Mediation Fund was established in FY10 by Resolution 10-118R to account for funding associated with this program.

REVENUE SOURCES

This Fund's primary source of funding is from mediation fees collected. Other funding sources are Miscellaneous Revenues and Fund Balance. Below is a description of each of these revenue sources by category.

CHARGES FOR SERVICES

This account records funding collected for court-ordered mediation services in accordance with Section 44.108 (2), F.S. and Administrative Order #2010-12, which authorizes the County to collect \$400 per case. Of the \$400, \$235 is recorded in this Fund and \$165 is recorded in the General Fund. The FY12 budget is based on an estimated 95 cases per month.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

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.

FY12 Goals & Objectives

Goal 1 - Continue same level of service from FY11

Objectives:

1. Connect homeowners to financial counseling before participating in a mediation session.
2. Provide homeowners information about other services available in the community.
3. Ensure confidentiality during the process.
4. Promptly schedule a mediation conference, assign a certified mediator and inform the court of the outcome.
5. Conduct business in accordance with the process established by Administrative Order 2010-12.
6. Collect all necessary data in order to provide statistical reports.

FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	0	158,680	493,500	267,900	-225,600
Miscellaneous Revenues	0	412	0	801	801
Less 5% Statutory Reduction	0	0	-24,675	-13,435	11,240
Fund Balance	0	0	31,700	358,000	326,300
Total Revenues:	\$0	\$159,092	\$500,525	\$613,266	\$112,741
<u>Expenditures</u>					
Personal Services	0	0	95,585	141,692	46,107
Operating Expenses	0	0	254,988	161,712	-93,276
Capital Outlay	0	0	13,900	26,400	12,500
Reserves - Operating	0	0	30,866	83,547	52,681
Reserves - Restricted	0	0	105,186	0	-105,186
Reserves - Stability	0	0	0	199,915	199,915
Total Expenditures:	\$0	\$0	\$500,525	\$613,266	\$112,741

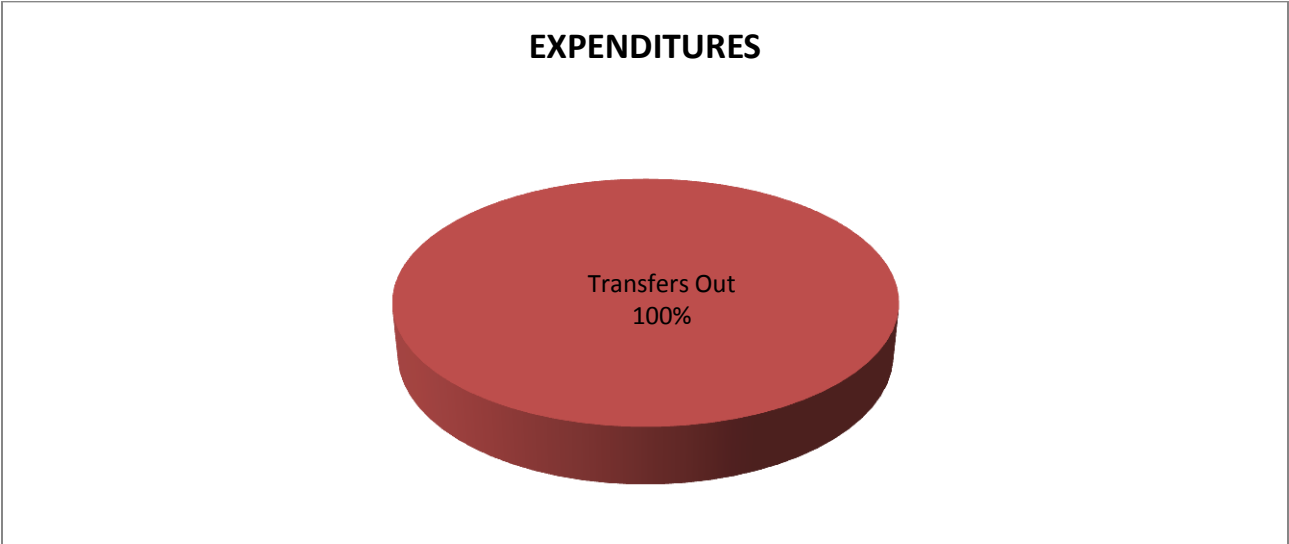
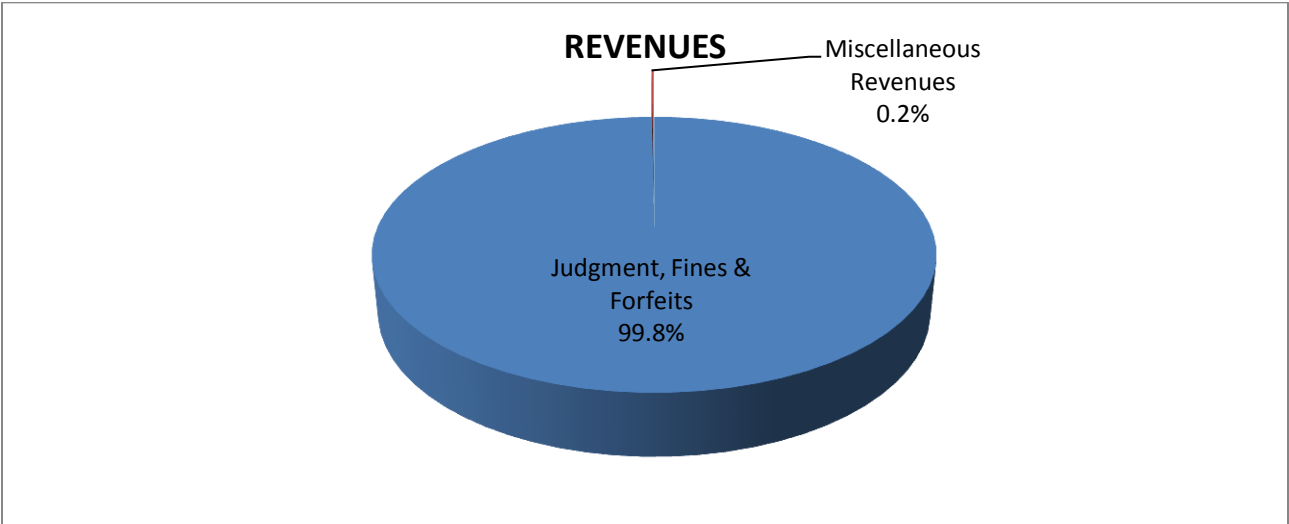
PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	2.00	3.00	1.00
Total Personnel:	0.00	0.00	2.00	3.00	1.00

FUND 139 CRIMINAL JUSTICE TRAINING FUND

CRIMINAL JUSTICE TRAINING FUND
Programs & Services:

Public Safety
Training



FUND 139 CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

This Fund's primary revenue source comes from traffic fines. 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. In prior years these revenues were categorized as Charges For Services but due to changes related to generally accepted accounting practices, revenues are budgeted as a Fine rather than a Service in FY12. These revenues are estimated to decrease in FY12 by \$17,374 over FY11 Adopted. Funds are transferred out to the Sheriff upon request. There are no FTEs associated with this fund.

PERTINENT FUND INFORMATION

- Regulated by Florida Statute 938.15
- Funds can only be used by criminal justice personnel

REVENUE SOURCES

Based on trend analysis, FY12 revenues are estimated to decrease by \$18,805 over FY11 Adopted. Below is a description of each revenue source by category that supports this Fund:

JUDGMENT, FINES & FORFEITS

Pursuant to Florida Statute 938.15 municipalities and counties may assess an additional \$2 for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel. Fines are collected by the Clerk of the Circuit Court and remitted to the BOCC monthly.

MISCELLANEOUS REVENUE

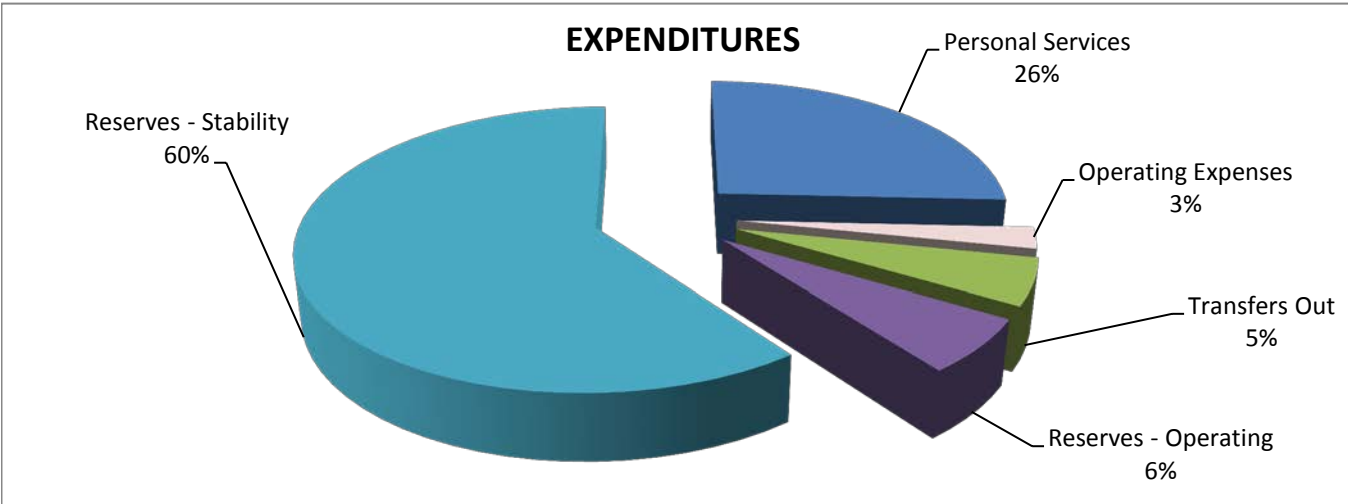
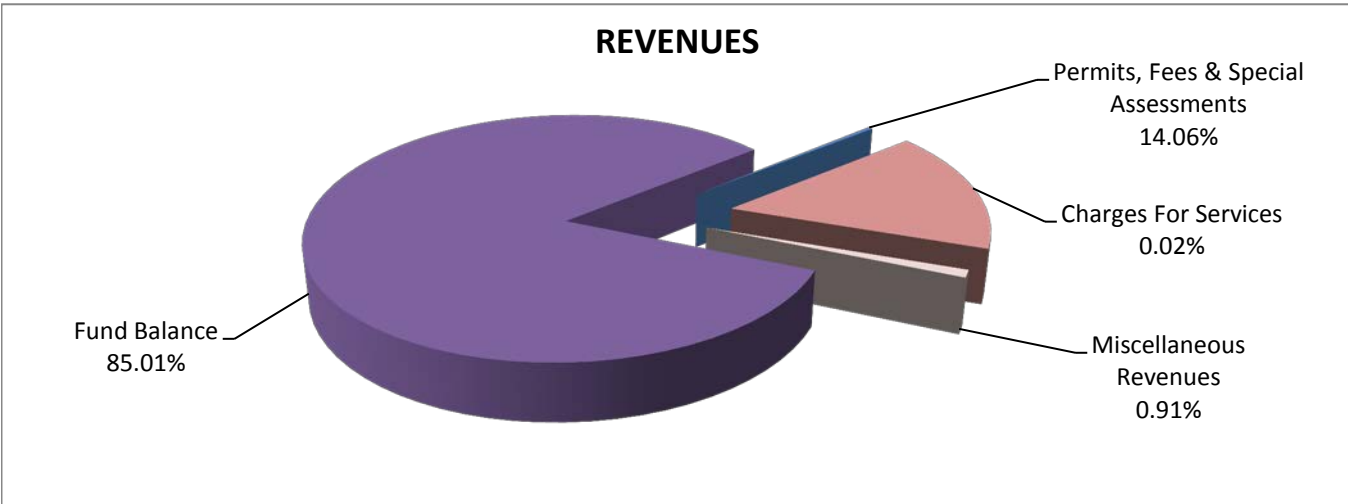
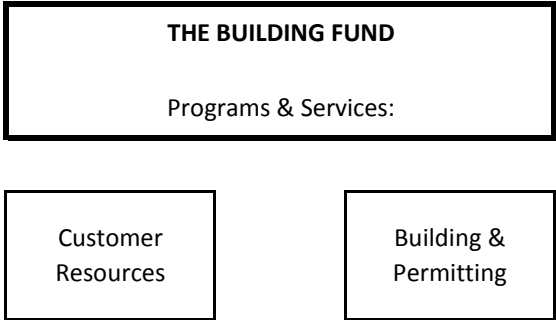
Revenues in this category are reflective of interest.

FUND 139-CRIMINAL JUSTICE TRAINING

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	129,800	112,399	114,217	0	-114,217
Judgment, Fines & Forfeits	0	0	0	96,843	96,843
Miscellaneous Revenues	477	287	0	149	149
Less 5% Statutory Reduction	0	0	-5,711	-4,850	861
Fund Balance	0	0	2,441	0	-2,441
Total Revenues:	\$130,277	\$112,686	\$110,947	\$92,142	-\$18,805
<u>Expenditures</u>					
Transfers Out	121,123	122,266	110,947	92,142	-18,805
Total Expenditures:	\$121,123	\$122,266	\$110,947	\$92,142	-\$18,805

FUND 148 - THE BUILDING FUND



FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Building Fund aims 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 as responsible public employees in partnership with the community and the construction industry. The Building Fund is comprised of two cost centers, Customer Resources (1450) and Building & Permitting (1452). The Building & Permitting cost center has the primary responsibility of administering and enforcing the Florida Building Code and processing building permit applications. The Customer Resources cost center aims to provide competent, responsive and courteous service to all citizens and visitors of Osceola County as well as to the internal Community Development staff. Services provided by Customer Resources include contractor registration, issuance of building permits, issuance of Vehicle for Hire permits, Business Tax Receipt licenses, Development Review application submissions, and houses the central cashier for the Administration Building.

The Building Fund is one of several funds housed within the Community Development Department. The Foreclosure and Imaging programs are being discontinued in FY12. This fund's Personal Services budget has been reduced by 13.6% in FY12 due to cross training of retained employees that allowed for the elimination of vacant positions and through department re-organization. Operating expenses have been reduced by 14.1% due to elimination of the Foreclosure and Imaging cost centers. Reserves have been reduced 31% as this fund is spending down its Fund Balance. This fund has been able to reduce its overall budget 27.1% in FY12.

The goals and objectives for this fund are outlined in the General Fund section of this book under Community Development.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Customer Resources
 - Customer Care
 - Contractor Licensing
 - Cashiering

- Building & Permitting
 - Permits
 - Inspections
 - Plan Reviews
 - Building Official

FUND 148 – BUILDING FUND REVENUE SOURCES

The Building Fund was established in Fiscal Year 2006 to separate the Building Fund revenues and expenditures from other Community Development revenues and expenditures associated with Planning, Impact Fee Administration, Zoning and Code Enforcement. During FY09, Community Development underwent a re-organization which merged several divisions. Permitting, the Building Department, Contractor Licensing and Plan Review were all combined under the Building Fund.

PERMITS, FEES & SPECIAL ASSESSMENTS

- A. Building Permits - Pursuant to F.S. 125.56(1), counties may enforce the Florida Building Code as provided in F.S. 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.
- B. Other Licenses, Fees and Permits - 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. These fees or any fines shall be used for the sole purpose of carrying out the local government's responsibilities in enforcing these codes.

CHARGES FOR SERVICES

Reflects all revenues derived from charges for current services. Includes all revenues related to services performed whether received from private individuals or other governmental units. These charges include non-sufficient fund charges and late-charge penalties.

MISCELLANEOUS REVENUES

- A. Interest & Other Earnings - All interest earned on bank accounts, investments, contracts and notes.
- B. Disposition of Fixed Assets - The proceeds of the sale of fixed assets.
- C. Other Miscellaneous Revenues - Funds in this section include revenue refunds from prior year expenses, tax deed surplus, rebates and treasury.

FUND BALANCE

These funds represent prior year fund balance.

FUND 148-BUILDING FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,586,659	1,300,514	1,317,901	1,099,815	-218,086
Charges For Services	1,199	15,361	1,700	66,750	65,050
Judgment, Fines & Forfeits	0	1,143	0	0	0
Miscellaneous Revenues	261,843	91,985	85,473	23,200	-62,273
Less 5% Statutory Reduction	0	0	-70,254	-59,488	10,766
Transfers In	0	62,315	0	0	0
Fund Balance	0	0	7,971,080	5,649,499	-2,321,581
Total Revenues:	\$1,849,701	\$1,471,318	\$9,305,900	\$6,779,776	-\$2,526,124
<u>Expenditures</u>					
Personal Services	3,951,489	2,323,715	2,021,061	1,745,196	-275,865
Operating Expenses	494,281	339,954	375,863	165,859	-210,004
Capital Outlay	27,775	9,950	0	0	0
Transfers Out	1,006,901	605,982	366,364	359,647	-6,717
Reserves - Operating	0	0	543,164	418,007	-125,157
Reserves - Stability	0	0	5,999,448	4,091,067	-1,908,381
Total Expenditures:	\$5,480,446	\$3,279,601	\$9,305,900	\$6,779,776	-\$2,526,124

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	54.60	38.10	31.10	25.40	-5.70
Total Personnel:	54.60	38.10	31.10	25.40	-5.70

FUND 151 - COMMUNITY DEVELOPMENT BLOCK GRANT FUND

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Programs & Services:

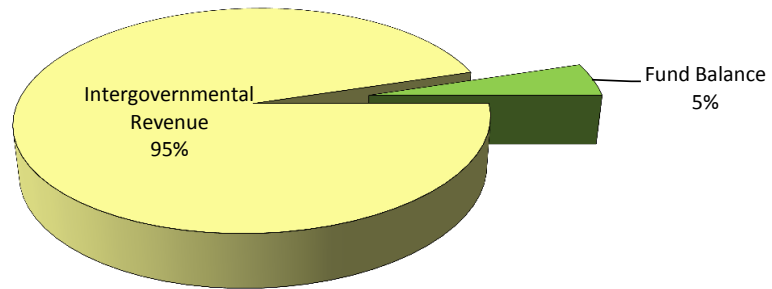
Community Outreach
Programs

Public Facilities

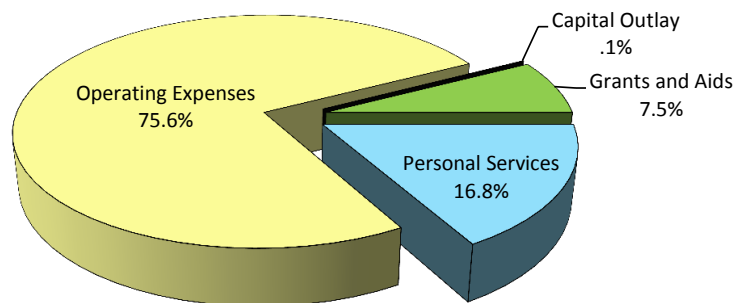
Public Infrastructure

Economic
Development

REVENUES



EXPENDITURES



FUND 151 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

TRENDS & ISSUES

The total budget for FY12 is \$1,135,408, which consists of the Entitlement program grant in the amount of \$1,080,817 and the Fund Balance, consisting of the last of the Housing Assistance grant from the prior year. There are 3.1 FTEs assigned to the CDBG Fund in FY12. The Operating Expense budget is allocated 70% to entitlement projects, 21% to housing assistance and the balance for program administration and other costs. Capital Outlay budgeted for FY12 is for office equipment to support the programs. The 91% reduction in Grants and Aids is due to spending down the Housing Assistance grant.

PERTINENT FUND INFORMATION

The Community Development Block Grant (CDBG) program provides communities with resources to address a wide range of unique community development needs, including rehabilitation or replacement assistance to eligible families whose homes do not meet Section 8 standards. Beginning in FY11, Osceola County became an entitlement community, which allows the County to develop its own programs and funding priorities. Entitlement funds are programmed for FY12 as follows:

- Funding to operate an After-Hours Health Clinic
- Street lights for Intercession City and Marydia
- Poinciana Community Center
- City of St. Cloud Fifth Street Sidewalk project
- Rental assistance
- Set-aside for a future training facility at Buenaventura Lakes
- Set-aside for a future Community Center at Marydia

REVENUE SOURCES

The Community Development Block Grant (CDBG) program is funded by a block grant from the U.S. Department of Housing and Urban Development. Below is a description of each revenue source by category.

INTERGOVERNMENTAL REVENUE

The CDBG Entitlement grant provides support for community projects such as economic development, street lights, and community centers, as well as rental assistance programs. FY12 is the second year of the five year CDBG Entitlement award.

FUND BALANCE

These funds represent prior year Fund Balance and include the remaining CDBG Housing Assistance grant funds.

FUND 151 – COMMUNITY DEVELOPMENT BLOCK GRANT FUND

MISSION STATEMENT

The mission of the Osceola County Community Development Block Grant Program is to create and maintain a viable community by providing affordable housing opportunities, neighborhood improvements, public services, and economic initiatives for low and moderate income residents. The program will accomplish this mission through a comprehensive approach of planning and implementing programs and activities to address identified community needs.

FY12 Goals & Objectives

The overall goal for the CDBG Program is to address the housing, community, and economic development needs of low to moderate income residents. To assist in accomplishing the goals and objectives, staff collaborates with community partners including federal, state, and local agencies. Additionally, staff meets regularly with the CDBG Task Force, the Affordable Housing Advisory Committee, City of St. Cloud, and the Osceola County Community Development Department. Specifically in FY12, the goals and objectives are as follow:

Goal 1 - Assist at least 20 families with obtaining permanent housing

Objectives:

1. Identify families that will benefit from rental assistance (one month rent and security deposit).
2. Community outreach and partnerships

Goal 2 - Submit timely reports to HUD

Objectives:

1. Ongoing monitoring of programmatic funding and reporting requirements

Goal 3 - Develop quality control/quality assurance program for CDBG

Objectives:

1. Identify staff in other Human Services departments to monitor CDBG program files.

Goal 4 - Meet the 1.5 percent funding timeliness test by July 1

Objectives:

1. Ongoing monitoring of program budget and expenditures to ensure compliance.
2. Develop spreadsheet/system that calculates expenditures to make sure we do not have more than 1.5 times our allocation on hand by July 1.
3. Develop plan to spend 2010-2011 carry-over funds and request approval from BOCC.

Goal 5 - Maintain partnership with Health Department to operate Afterhours Health Clinic

Objectives:

1. Develop subrecipient agreement detailing responsibilities and reporting requirements for the Health Department.
2. Ongoing monthly desk monitoring and at least one on-site monitoring throughout the program year.

Goal 6 - Install additional streetlights in Intercession City and Marydia

Objectives:

1. Work with residents and other stakeholders to identify locations for the streetlights.

Goal 7 - Identify community partners for the community centers in Poinciana and Marydia and the BVL Training Facility

FY11 Accomplishments

Small Cities CDBG

1. Assisted 13 very low/low income residents with replacement or rehabilitation of their home.
2. DCA monitored the program on November 17, 2010 and concluded no findings or concerns.
3. Due to new Federal Entitlement Status, the grant will be closed out at the end of 2011.
4. Audited files monthly and provided cross-training opportunities to staff members.

CDBG Entitlement

1. Received HUD approval on the 2010-2014 Five Year Consolidated Plan.
2. Developed agreements with 4 non-profits to provide services to low-moderate income residents.
3. Provided funding to St. Cloud Main Street Program to assist with the beautification of downtown St. Cloud.
4. Purchased condo unit for an after-hours health clinic in BVL.
5. Installed new septic system for the Breadbasket in Intercession City.
6. Provided training opportunities for staff and non-profit organizations.
7. Held five community meetings throughout the County to gather public input on the 2011-2012 Annual Action Plan.

FUND 151-COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Intergovernmental Revenue	3,843	255,657	1,685,820	1,080,817	-605,003
Fund Balance	0	0	0	54,591	54,591
Total Revenues:	\$3,843	\$255,657	\$1,685,820	\$1,135,408	-\$550,412
Expenditures					
Personal Services	0	6,130	167,622	190,764	23,142
Operating Expenses	3,843	249,527	538,222	857,924	319,702
Capital Outlay	0	0	10,500	1,000	-9,500
Grants and Aids	0	0	967,546	85,720	-881,826
Transfers Out	0	0	1,930	0	-1,930
Total Expenditures:	\$3,843	\$255,657	\$1,685,820	\$1,135,408	-\$550,412

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.25	3.00	3.10	0.10
Total Personnel:	0.00	0.25	3.00	3.10	0.10

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

MSTU FUND
Programs & Services:

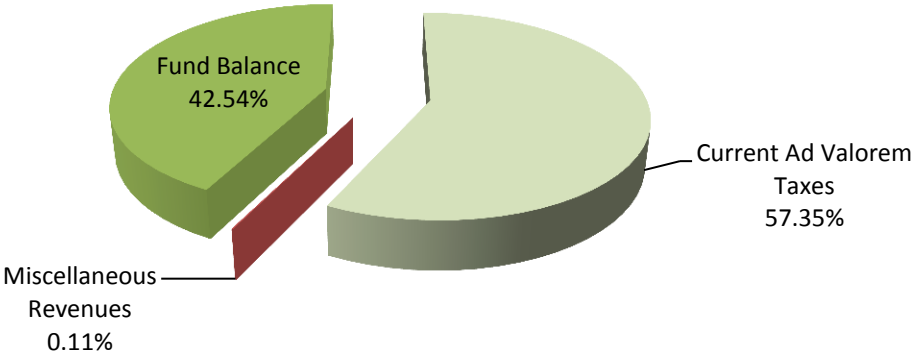
Street Lighting

Landscaping

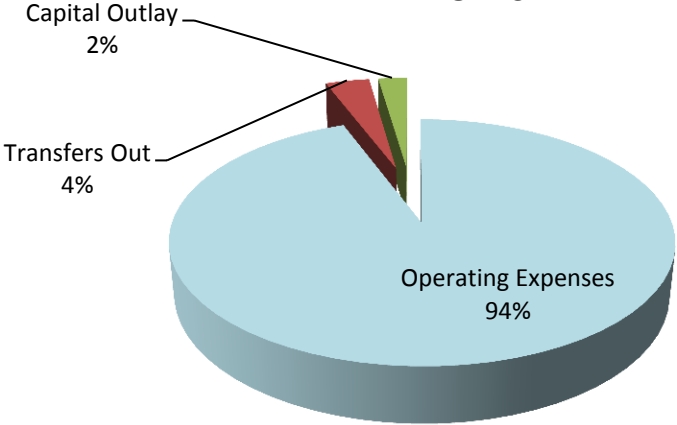
Stormwater

Common Area Maintenance

REVENUES



EXPENDITURES



FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

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), Florida Statutes. 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. Historically, the majority of the County's subdivision service areas had been accounted for in This Fund; however, in FY11 ninety-one of those MSTUs were repealed under Abolition and Revision Ordinance No. 11-14. Listed below are the reasons why the MSTUs were repealed:

- (1) Services are funded by special assessments imposed in the newly created MSBUs;
- (2) Services have never been activated or funded, as they are provided by another entity (e.g., HOA);
- (3) The area has been annexed into the City of St. Cloud; or
- (4) The MSTU or MSBU has served the initial purpose for which it was established.

This Fund's budget reflects a decrease of 15.6% from the FY11 Adopted Budget due to the continued conversions of MSTUs and MSBUs.

PERTINENT FUND INFORMATION

This Fund supports the operations of the following:

- Common Area Maintenance
- Landscaping
- Stormwater
- Street Lighting
- Supports 31 Subdivisions

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND
REVENUE SOURCES

A Municipal Service Taxing Unit (MSTU) is established by an Ordinance or a Resolution that is adopted by the Board of County Commissioners to provide specific services within a community. This Fund accounts for the costs associated with the operation and maintenance of the Municipal Services Taxing Units within the subdivisions that receive the benefit. Revenues collected and corresponding expenditures for each MSTU can only be spent for services within that community. The projected revenue for FY12 is decreasing due to the conversion of MSTUs into MSBUs as previously mentioned. Below is a description of each of these revenue sources by category:

CURRENT AD VALOREM TAXES

Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. Florida Statutes (Chapter 192-197 and 200) permit Counties to levy a property tax, to a maximum of ten mills (1 mill = \$1.00 of tax per \$1,000 of taxable value).

Services in a MSTU are funded as authorized by each specific County Ordinance or Resolution, as allowed under Chapter 125, Florida Statutes. These taxes are levied and collected through the yearly real-estate tax bill. The FY12 Ad Valorem Taxes increased by \$260,571 over FY11 Adopted Budget due to planned capital stormwater repairs within Lindfields MSTU, Indian Ridge MSTU and the activation of the Isle of Bellalago MSTU.

MISCELLANEOUS REVENUES

These revenues are interest income earned on Fund Balance.

LESS 5% STATUTORY REDUCTION

Per Statue 129.01 (2) (b), revenues are required to be reduced by 5%.

FUND BALANCE

These funds represent prior year Fund Balance. This revenue is projected to decrease by \$570,973 due to the conversion process.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Reserve at Pleasant Hill MSTU (9203) - Budget detail is on page [5-292](#)

Trends & Issues

Reserve at Pleasant Hill MSTU was established through Ordinance No. 02-01, as amended by Ordinance No. 03-22, for the purpose of providing repair, maintenance, operation, and improvement of streetlights and dedicated stormwater management systems within the MSTU.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$9,281) to sustain this MSTU.

Winners Park MSTU (9205) - Budget detail is on page [5-293](#)

Trends & Issues

Winners Park MSTU was established through an unnumbered resolution dated February 17, 1992 for the purpose of providing maintenance to publicly dedicated stormwater management system, including publicly dedicated drainage easements and water management/retention facilities.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$5,546) to sustain this MSTU.

Blackstone Landing MSTU (9206) - Budget detail is on page [5-294](#)

Trends & Issues

Blackstone Landing MSTU was established through Ordinance No. 03-37, as amended by Ordinances No. 05-23 and No. 05-53, to provide services for repair, maintenance, and improvement of the stormwater management ponds, recreation areas and street lighting within the MSTU.

The millage rate for Fiscal Year 2012 is 1.9500 which is anticipated to generate \$85,137 in revenues to provide the above services.

Bellalago MSTU (9207) - Budget detail is on page [5-295](#)

Trends & Issues

Bellalago MSTU was established through Ordinance No. 03-17 to provide services for repair, maintenance, operation, and improvement of street lighting within the MSTU.

The millage rate for Fiscal Year 2012 is 0.5800 which is anticipated to generate \$97,999 in revenues to provide the above services.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Neptune Pointe MSTU (9209) - Budget detail is on page [5-296](#)

Trends & Issues

Neptune Pointe MSTU was established through Ordinance No. 03-38 to provide repair, maintenance, and improvements of the stormwater management ponds within the MSTU. However, these services are being provide by the Homeowners Association.

The millage rate for Fiscal Year 2012 is 0.0000.

Indian Wells Revenue MSTU (9211) - Budget detail is on page [5-297](#)

Trends & Issues

Indian Wells MSTU was established through Ordinance No. 84-12, and amended by Ordinances No. 86-3 and No. 93-1 to provide street lighting, retention, drainage and other common area repair and maintenance, as well as garbage and trash removal and disposal.

The millage rate for Fiscal Year 2012 is 3.9500 which is anticipated to generate \$162,361 in revenues to provide the above detailed services.

Live Oak MSTU (9212) - Budget detail is on page [5-298](#)

Trends & Issues

Live Oak MSTU was established through Ordinance No. 87-11 and amended by Ordinance No. 11-14 to exclude stormwater services. Currently this MSTU provides maintenance of street lighting.

The millage rate for Fiscal Year 2012 is 0.5500 which is anticipated to generate \$4,287 to provide the above service.

Anorada MSTU (9213) - Budget detail is on page [5-299](#)

Trends & Issues

Anorada MSTU was established through Ordinance No. 86-11 to fund the maintenance of the stormwater drainage systems, landscaping of common areas and the installation of fire protection water systems located within this subdivision.

The millage rate for Fiscal Year 2012 is 1.3000 which is anticipated to generate \$4,525 to provide the above detailed services.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Orange Vista MSTU (9214) - Budget detail is on page [5-300](#)

Trends & Issues

Orange Vista MSTU was established through Ordinance No. 87-5, as amended by Ordinance No. 89-44 to provide street lighting, retention pond maintenance, maintenance of the median strip (including landscaping) located at the entrance way, maintenance of the subdivision identification sign, sidewalk maintenance, and maintenance of fencing. Beginning in FY12, pond maintenance and street lighting services are funded through individual MSBUs. The services currently provided through the MSTU are the maintenance of the subdivision sign, maintenance of the sidewalk and maintenance of the fence.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$18,924) to sustain this MSTU.

Indian Ridge MSTU (9215) - Budget detail is on page [5-301](#)

Trends & Issues

Indian Ridge MSTU was established through Ordinance No. 87-17, and amended by Ordinances No. 95-5 and No. 95-13 to provide street lighting, retention, drainage and other common area repair and maintenance, and to provide improvements of all kind relating to such services. This MSTU also provides services for maintenance of the right-of-way shoulders of Sand Hill Road and C.R. 545 abutting and between the boundaries of the several subdivisions comprising the Indian Ridge MSTU and the paved portions of said roadways.

The millage rate for Fiscal Year 2012 is 3.8000 which is anticipated to generate \$142,876 in revenues to provide the above services and capital projects.

Malibu Estates MSTU (9216) - Budget detail is on page [5-302](#)

Trends & Issues

Malibu Estates MSTU was established through Ordinance No. 87-8 to provide maintenance for stormwater management system, including drainage easements.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$8,837) to sustain this MSTU.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Hammock Point MSTU (9221) - Budget detail is on page [5-303](#)

Trends & Issues

Hammock Pointe was established by an unnumbered resolution dated October, 25, 1996, as amended by unnumbered resolution dated March 11, 1996 and Resolution No. 03-067R for the purpose of providing storm water facilities and street lighting. In FY12, this MSTU was amended by Ordinance No. 11-14 to exclude storm water services from Fund 152. Currently, the Hammock Point MSTU provides street lighting services.

The millage rate for Fiscal Year 2012 is 0.6000 which is anticipated to generate \$14,775 in revenues to provide the above services.

Kissimmee Isle MSTU (9224) - Budget detail is on page [5-304](#)

Trends & Issues

Kissimmee Isle MSTU was established through an unnumbered resolution dated June 27, 1994 to provide installation, repair, maintenance, and improvement of street lighting.

The millage rate for Fiscal Year 2012 is 0.6500 which is anticipated to generate \$4,685 in revenues to provide the above services.

Remington MSTU (9230) - Budget detail is on page [5-305](#)

Trends & Issues

Remington MSTU was established through an unnumbered resolution dated May 15, 1995 and amended through an unnumbered resolution dated May 15, 1995, as amended by a unnumbered resolution dated December 18, 1995 as amend by Resolution No. 04-049R, as amend by Resolution No. 05-044R and as amended by Ordinance No. 06-05 to provide repair, maintenance, and improvement of street lighting within the MSTU.

The millage rate for Fiscal Year 2012 is 0.5000 which is anticipated to generate \$66,921 in revenues to provide the above services.

St. James Park MSTU (9232) - Budget detail is on page [5-306](#)

Trends & Issues

St. James Park MSTU was established through an unnumbered resolution dated September 25, 1995, and amended by Resolution No. 98/99-110 to provide repair, maintenance, installation, and improvement of street lighting within the MSTU, and to fund maintenance of the shoulders of Poinciana Boulevard abutting the subdivision within the MSTU.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$10,723) to sustain this MSTU.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Hidden Heights Trail MSTU (9238) - Budget detail is on page [5-307](#)

Trends & Issues

Hidden Heights Trail MSTU was established through an unnumbered resolution dated December 9, 1996 to provide services for repair, maintenance, operation, and improvement of Hidden Heights Trail.

The millage rate for Fiscal Year 2012 is 0.5200 which is anticipated to generate \$527 in revenues to provide the above services.

The Oaks MSTU (9239) - Budget detail is on page [5-308](#)

Trends & Issues

The Oaks MSTU was established through an unnumbered resolution dated July 15, 1996 to provide services for repair, maintenance, and improvement of street lighting within the MSTU, as well as to fund solid waste collection and disposal within the MSTU.

The millage rate for Fiscal Year 2012 is 0.4444 which is anticipated to generate \$14,870 in revenues to provide the above services.

King's Crest MSTU (9246) - Budget detail is on page [5-309](#)

Trends & Issues

King's Crest MSTU was established through an unnumbered resolution dated June 29, 1992 to provide services for maintenance of dedicated stormwater retention/detention areas and easements, maintenance of the ten foot buffer running parallel to Neptune Road as depicted on recorded plats, maintenance of the landscaping in the median of Kings Crest Road between lots 1 and 44 (Kings Crest Phase I, plat book 6, page 20 OROC), as well as maintenance and furnishing electricity for street lighting.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$20,550) to sustain this MSTU.

Royal Oaks Phase II MSTU (9251) - Budget detail is on page [5-310](#)

Trends & Issues

The Royal Oaks Phase II MSTU was established by an unnumbered resolution dated October 25, 1996 and amended through an unnumbered resolutions dated November 13, 1989 as amended through Ordinance No. 11-14 to provide maintenance and improvement of street lighting within the MSTU.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$8,639) to sustain this MSTU.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Lindfields MSTU (9259) - Budget detail is on page [5-311](#)

Trends & Issues

Lindfields MSTU was established through Ordinance No. 88-8, and amended by Ordinance No. 90-5 to provide installation, repair, maintenance, and replacement of street lights and the furnishing of electric power service to street lights. Also for maintenance, repair and replacement of drainage facilities and all other surface water management systems and improvements; maintenance, cleaning, clearing, and landscaping of all drainage and conservation areas, and the enforcement of all prohibitions and restrictions applicable to such drainage and conservation easement areas. This MSTU also provides services for maintenance, replacing, and repairing of all park areas and recreation equipment; maintenance and replacement of all landscaping, maintenance and landscaping of all water retention ponds to maintain them clear and unobstructed; sidewalk maintenance; and maintenance of walls and fencing.

The millage rate for Fiscal Year 2012 is 1.6500 which is anticipated to generate \$134,542 in revenues to provide the above detailed services. Revenues increased by \$69,407 over FY11 to address the stormwater facilities capital repairs.

Raintree Park MSTU (9266) - Budget detail is on page [5-312](#)

Trends & Issues

Raintree Park MSTU was established through an unnumbered resolution dated July 1, 1991 to provide maintenance of the dedicated stormwater management system, including dedicated drainage easements (excluding conservation tracts), dedicated water management/retention facilities, buffer and open space areas, parks and recreation areas, and street lighting within dedicated right-of-way or other dedicated areas.

The millage rate for Fiscal Year 2012 is 1.7000 which is anticipated to generate \$48,350 in revenues to provide the above services.

Intercession City MSTU (9271) - Budget detail is on page [5-313](#)

Trends & Issues

Intercession City MSTU was established through Ordinance No. 76-1, and amended by Ordinance No. 92-25 to provide maintenance operation and improvements of street lighting within the MSTU.

The millage rate for Fiscal Year 2012 is 0.7500 which is anticipated to generate \$8,882 in revenues to provide the above service.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Emerald Lakes MSTU (9272) - Budget detail is on page [5-314](#)

Trends & Issues

Emerald Lakes MSTU was established through Ordinance No. 82-12, as amended by Ordinance No. 96-10, as amended by Ordinance No. 98-13, as amended by Ordinance No. 06-16, and as amended by Ordinance No. 06-18 to provide the maintenance operation and improvements of street lighting within this MSTU.

The millage rate for Fiscal Year 2012 is 0.1000 which is anticipated to generate \$832 in revenues to provide the above service.

Winward Cay MSTU (9274) - Budget detail is on page [5-315](#)

Trends & Issues

Winward Cay MSTU was established through Ordinance No. 11-14 to provide repair, maintenance, and improvement of street lighting within the MSTU.

The millage rate for Fiscal Year 2012 is 0.5500 which is anticipated to generate \$6,343 in revenues to provide the above service.

Windmill Point MSTU (9278) - Budget detail is on page [5-316](#)

Trends & Issues

Windmill Point MSTU was established through Ordinance No. 11-14 to provide repair, maintenance, and improvement of street lighting within the MSTU.

The millage rate for Fiscal Year 2012 is 1.0000 which is anticipated to generate \$20,509 in revenues to provide the above services

Westminister Gardens MSTU (9279) - Budget detail is on page [5-317](#)

Trends & Issues

Westminister Gardens MSTU was established through an unnumbered resolution dated February 24, 1992 and amended by unnumbered resolution adopted on December 21, 1992 to provide maintenance of the publicly dedicated stormwater management system, including publicly dedicated drainage easements, water management/retention facilities, and street lighting.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$11,859) to sustain this MSTU.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Indian Ridge Villas MSTU (9281) - Budget detail is on page [5-318](#)

Trends & Issues

Indian Ridge Villas MSTU was established through an unnumbered resolution dated December 21, 1992 to provide maintenance of the publicly dedicated stormwater management system, including publicly dedicated drainage easements, water management/retention facilities, and street lighting.

The millage rate for Fiscal Year 2012 is 0.0000 due to sufficient Fund Balance (\$21,751) to sustain this MSTU.

Shadow Oaks MSTU (9282) - Budget detail is on page [5-319](#)

Trends & Issues

Shadow Oaks MSTU was established through an unnumbered resolution dated June 24, 1991 to provide maintenance, operation, and improvements of street lighting within the MSTU.

The millage rate for Fiscal Year 2012 is 0.2500 which is anticipated to generate \$1,150 in revenues to provide the above services.

Quail Ridge MSTU (9285) - Budget detail is on page [5-320](#)

Trends & Issues

Quail Ridge MSTU was established through an unnumbered resolution dated July 19, 1993, as amended by unnumbered resolution dated February 19, 1996, as amended by Resolution No. 98/99-144. This MSTU provides services for repair, maintenance, and improvement of the publicly dedicated stormwater management system, including publicly dedicated drainage easements, park/recreational site, water management/retention facilities, and street lighting within the subdivision and along the north right-of-way of Osceola Parkway, as well as garbage services.

The millage rate for Fiscal Year 2012 is 2.0800 which is anticipated to generate \$37,081 in revenues to provide the above detailed services.

Isle of Bellalago MSTU (9349) - Budget detail is on page [5-321](#)

Trends & Issues

Isles of Bellalago MSTU was established through Ordinance No. 05-41 for the purpose of providing repair, maintenance, operation, and improvement of the street lighting and stormwater management within the MSTU. FY12 is the first year this MSTU is funded due to the request by the HOA to provide the street lighting service.

The millage rate for Fiscal Year 2012 is 4.7500 which is anticipated to generate \$127,644 in revenues to provide the above services and capital project.

FUND 152 - MUNICIPAL SERVICES TAXING UNITS (MSTU) FUND

Hammock Trails MSTU (9352) - Budget detail is on page 5-322

Trends & Issues

Hammock Trails MSTU was established through Ordinance No. 06-30, and amended by Ordinance No. 10-16 to provide repair, maintenance, and improvement of the stormwater management ponds located within the MSTU.

The millage rate for Fiscal Year 2012 is 4.2000 which is anticipated to generate \$50,489 in revenues to provide the above services.

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
152**

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Current Ad Valorem Taxes	1,217,312	1,348,557	774,214	1,034,785	260,571
PY Delinquent Ad Valorem Tax	1,965	1,824	0	0	0
Miscellaneous Revenues	41,652	23,149	2,000	2,000	0
Less 5% Statutory Reduction	0	0	-38,810	-51,839	-13,029
Other Sources	2,127	1,476	0	0	0
Transfers In	0	12,062	0	0	0
Fund Balance	0	0	1,338,538	767,565	-570,973
Total Revenues:	\$1,263,056	\$1,387,068	\$2,075,942	\$1,752,511	-\$323,431
Expenditures					
Operating Expenses	1,033,074	1,210,780	1,693,749	1,651,643	-42,106
Capital Outlay	9,825	25,017	295,000	40,000	-255,000
Transfers Out	219,661	197,589	87,193	60,868	-26,325
Total Expenditures:	\$1,262,560	\$1,433,386	\$2,075,942	\$1,752,511	-\$323,431

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RESERVES AT PLEASANT HILL**

COST CENTER SUMMARY - (9203):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,544	0	0	0	0
Miscellaneous Revenues	332	137	0	0	0
Other Sources	8	6	0	0	0
Fund Balance	0	0	12,143	9,281	-2,862
Total Revenues:	\$4,884	\$143	\$12,143	\$9,281	-\$2,862
<u>Expenditures</u>					
Operating Expenses	2,767	2,597	11,518	9,031	-2,487
Transfers Out	1,494	652	625	250	-375
Total Expenditures:	\$4,261	\$3,249	\$12,143	\$9,281	-\$2,862

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINNERS PARK**

COST CENTER SUMMARY - (9205):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,026	3,576	0	0	0
Miscellaneous Revenues	96	91	0	0	0
Other Sources	7	5	0	0	0
Fund Balance	0	0	8,402	5,546	-2,856
Total Revenues:	\$4,129	\$3,672	\$8,402	\$5,546	-\$2,856
<u>Expenditures</u>					
Operating Expenses	1,381	1,416	7,256	5,046	-2,210
Transfers Out	682	1,328	1,146	500	-646
Total Expenditures:	\$2,063	\$2,744	\$8,402	\$5,546	-\$2,856

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BLACKSTONE LANDING**

COST CENTER SUMMARY - (9206):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	62,043	82,761	68,202	85,137	16,935
PY Delinquent Ad Valorem Tax	0	221	0	0	0
Miscellaneous Revenues	165	393	0	0	0
Less 5% Statutory Reduction	0	0	-3,410	-4,257	-847
Other Sources	93	76	0	0	0
Fund Balance	0	0	5,613	0	-5,613
Total Revenues:	\$62,301	\$83,451	\$70,405	\$80,880	\$10,475
<u>Expenditures</u>					
Operating Expenses	61,379	66,190	66,574	78,083	11,509
Transfers Out	7,100	9,857	3,831	2,797	-1,034
Total Expenditures:	\$68,479	\$76,047	\$70,405	\$80,880	\$10,475

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BELLALAGO**

COST CENTER SUMMARY - (9207):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	79,524	101,379	85,751	97,999	12,248
PY Delinquent Ad Valorem Tax	225	0	0	0	0
Miscellaneous Revenues	2,022	1,569	0	0	0
Less 5% Statutory Reduction	0	0	-4,288	-4,900	-612
Other Sources	140	96	0	0	0
Fund Balance	0	0	70,034	33,862	-36,172
Total Revenues:	\$81,911	\$103,044	\$151,497	\$126,961	-\$24,536
<u>Expenditures</u>					
Operating Expenses	104,860	103,030	148,867	123,890	-24,977
Transfers Out	19,558	5,205	2,630	3,071	441
Total Expenditures:	\$124,418	\$108,235	\$151,497	\$126,961	-\$24,536

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
NEPTUNE POINTE**

COST CENTER SUMMARY - (9209):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	11,100	0	0	0	0
PY Delinquent Ad Valorem Tax	63	0	0	0	0
Miscellaneous Revenues	905	380	0	0	0
Other Sources	19	13	0	0	0
Transfers In	0	440	0	0	0
Fund Balance	0	0	40,986	41,340	354
Total Revenues:	\$12,087	\$833	\$40,986	\$41,340	\$354
<u>Expenditures</u>					
Operating Expenses	224	16	40,986	41,340	354
Transfers Out	2,919	160	0	0	0
Total Expenditures:	\$3,143	\$176	\$40,986	\$41,340	\$354

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN WELLS**

COST CENTER SUMMARY - (9211):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	251,086	242,141	163,589	162,361	-1,228
PY Delinquent Ad Valorem Tax	1,246	489	0	0	0
Miscellaneous Revenues	7,615	3,283	0	0	0
Less 5% Statutory Reduction	0	0	-8,179	-8,118	61
Other Sources	444	305	0	0	0
Fund Balance	0	0	254,129	155,300	-98,829
Total Revenues:	\$260,391	\$246,218	\$409,539	\$309,543	-\$99,996
<u>Expenditures</u>					
Operating Expenses	175,431	197,521	395,650	296,926	-98,724
Transfers Out	36,292	32,811	13,889	12,617	-1,272
Total Expenditures:	\$211,723	\$230,332	\$409,539	\$309,543	-\$99,996

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LIVE OAK**

COST CENTER SUMMARY - (9212):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,449	6,935	1,844	4,287	2,443
Miscellaneous Revenues	147	51	0	0	0
Less 5% Statutory Reduction	0	0	-92	-214	-122
Other Sources	13	9	0	0	0
Fund Balance	0	0	2,145	0	-2,145
Total Revenues:	\$7,609	\$6,995	\$3,897	\$4,073	\$176
<u>Expenditures</u>					
Operating Expenses	6,745	7,179	3,610	3,738	128
Transfers Out	1,284	3,378	287	335	48
Total Expenditures:	\$8,029	\$10,557	\$3,897	\$4,073	\$176

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ANORADA**

COST CENTER SUMMARY - (9213):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,816	6,730	2,715	4,525	1,810
Miscellaneous Revenues	251	104	0	0	0
Less 5% Statutory Reduction	0	0	-136	-226	-90
Other Sources	14	10	0	0	0
Fund Balance	0	0	9,190	6,143	-3,047
Total Revenues:	\$8,081	\$6,844	\$11,769	\$10,442	-\$1,327
<u>Expenditures</u>					
Operating Expenses	6,387	5,435	10,661	9,192	-1,469
Transfers Out	1,100	3,230	1,108	1,250	142
Total Expenditures:	\$7,487	\$8,665	\$11,769	\$10,442	-\$1,327

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,558	5,801	4,167	0	-4,167
Miscellaneous Revenues	564	250	0	0	0
Less 5% Statutory Reduction	0	0	-208	0	208
Other Sources	15	10	0	0	0
Fund Balance	0	0	21,825	18,924	-2,901
Total Revenues:	\$9,137	\$6,061	\$25,784	\$18,924	-\$6,860
<u>Expenditures</u>					
Operating Expenses	5,029	5,410	23,212	18,424	-4,788
Capital Outlay	0	1,554	0	0	0
Transfers Out	1,832	2,223	2,572	500	-2,072
Total Expenditures:	\$6,861	\$9,187	\$25,784	\$18,924	-\$6,860

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE**

COST CENTER SUMMARY - (9215):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	207,140	159,875	126,046	142,876	16,830
Miscellaneous Revenues	10,616	6,101	2,000	2,000	0
Less 5% Statutory Reduction	0	0	-6,402	-7,244	-842
Other Sources	365	251	0	0	0
Fund Balance	0	0	474,910	327,445	-147,465
Total Revenues:	\$218,121	\$166,227	\$596,554	\$465,077	-\$131,477
<u>Expenditures</u>					
Operating Expenses	146,625	130,759	288,996	452,983	163,987
Capital Outlay	9,825	0	295,000	0	-295,000
Transfers Out	42,866	5,700	12,558	12,094	-464
Total Expenditures:	\$199,316	\$136,459	\$596,554	\$465,077	-\$131,477

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
MALIBU ESTATES**

COST CENTER SUMMARY - (9216):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	277	4,988	0	0	0
Miscellaneous Revenues	98	145	0	0	0
Fund Balance	0	0	7,273	8,837	1,564
Total Revenues:	\$375	\$5,133	\$7,273	\$8,837	\$1,564
<u>Expenditures</u>					
Operating Expenses	912	107	7,193	8,837	1,644
Transfers Out	4	628	80	0	-80
Total Expenditures:	\$916	\$735	\$7,273	\$8,837	\$1,564

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	17,791	10,333	0	14,775	14,775
Miscellaneous Revenues	652	243	0	0	0
Less 5% Statutory Reduction	0	0	0	-739	-739
Other Sources	32	22	0	0	0
Fund Balance	0	0	29,936	4,455	-25,481
Total Revenues:	\$18,475	\$10,598	\$29,936	\$18,491	-\$11,445
<u>Expenditures</u>					
Operating Expenses	10,004	11,265	27,770	17,491	-10,279
Transfers Out	2,845	3,105	2,166	1,000	-1,166
Total Expenditures:	\$12,849	\$14,370	\$29,936	\$18,491	-\$11,445

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KISSIMMEE ISLE**

COST CENTER SUMMARY - (9224):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	3,671	4,619	4,652	4,685	33
Miscellaneous Revenues	31	27	0	0	0
Less 5% Statutory Reduction	0	0	-233	-234	-1
Other Sources	6	4	0	0	0
Fund Balance	0	0	758	782	24
Total Revenues:	\$3,708	\$4,650	\$5,177	\$5,233	\$56
<u>Expenditures</u>					
Operating Expenses	3,627	3,484	4,603	4,640	37
Transfers Out	507	1,358	574	593	19
Total Expenditures:	\$4,134	\$4,842	\$5,177	\$5,233	\$56

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
REMINGTON**

COST CENTER SUMMARY - (9230):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	97,376	80,740	76,107	66,921	-9,186
PY Delinquent Ad Valorem Tax	196	206	0	0	0
Miscellaneous Revenues	1,542	640	0	0	0
Less 5% Statutory Reduction	0	0	-3,805	-3,346	459
Other Sources	172	119	0	0	0
Fund Balance	0	0	43,367	43,253	-114
Total Revenues:	\$99,286	\$81,705	\$115,669	\$106,828	-\$8,841
<u>Expenditures</u>					
Operating Expenses	76,262	76,422	111,852	105,031	-6,821
Transfers Out	12,573	12,289	3,817	1,797	-2,020
Total Expenditures:	\$88,835	\$88,711	\$115,669	\$106,828	-\$8,841

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ST JAMES PARK**

COST CENTER SUMMARY - (9232):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,485	6,212	0	0	0
PY Delinquent Ad Valorem Tax	0	929	0	0	0
Miscellaneous Revenues	377	481	0	0	0
Other Sources	14	10	0	0	0
Fund Balance	0	0	15,930	10,723	-5,207
Total Revenues:	\$8,876	\$7,632	\$15,930	\$10,723	-\$5,207
<u>Expenditures</u>					
Operating Expenses	4,372	4,359	14,352	10,223	-4,129
Transfers Out	1,297	2,728	1,578	500	-1,078
Total Expenditures:	\$5,669	\$7,087	\$15,930	\$10,723	-\$5,207

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HIDDEN HEIGHTS TRAIL**

COST CENTER SUMMARY - (9238):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	90	101	526	527	1
Miscellaneous Revenues	79	47	0	0	0
Less 5% Statutory Reduction	0	0	-26	-26	0
Fund Balance	0	0	1,997	1,946	-51
Total Revenues:	\$169	\$148	\$2,497	\$2,447	-\$50
<u>Expenditures</u>					
Operating Expenses	1,232	1,109	2,245	2,197	-48
Transfers Out	472	356	252	250	-2
Total Expenditures:	\$1,704	\$1,465	\$2,497	\$2,447	-\$50

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
THE OAKS**

COST CENTER SUMMARY - (9239):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	12,138	12,147	14,796	14,870	74
Miscellaneous Revenues	131	72	0	0	0
Less 5% Statutory Reduction	0	0	-740	-744	-4
Other Sources	21	15	0	0	0
Fund Balance	0	0	1,376	1,121	-255
Total Revenues:	\$12,290	\$12,234	\$15,432	\$15,247	-\$185
<u>Expenditures</u>					
Operating Expenses	12,208	12,124	14,237	14,497	260
Transfers Out	1,855	2,913	1,195	750	-445
Total Expenditures:	\$14,063	\$15,037	\$15,432	\$15,247	-\$185

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KING'S CREST**

COST CENTER SUMMARY - (9246):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	19,193	13,685	0	0	0
PY Delinquent Ad Valorem Tax	0	-325	0	0	0
Miscellaneous Revenues	765	368	0	0	0
Other Sources	34	23	0	0	0
Fund Balance	0	0	30,280	20,550	-9,730
Total Revenues:	\$19,992	\$13,751	\$30,280	\$20,550	-\$9,730
<u>Expenditures</u>					
Operating Expenses	13,623	13,004	27,560	19,050	-8,510
Transfers Out	4,072	3,198	2,720	1,500	-1,220
Total Expenditures:	\$17,695	\$16,202	\$30,280	\$20,550	-\$9,730

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ROYAL OAKS PHASE II**

COST CENTER SUMMARY - (9251):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,740	3,860	0	0	0
Miscellaneous Revenues	265	131	0	0	0
Other Sources	8	6	0	0	0
Fund Balance	0	0	10,775	8,639	-2,136
Total Revenues:	\$5,013	\$3,997	\$10,775	\$8,639	-\$2,136
<u>Expenditures</u>					
Operating Expenses	3,283	3,238	9,713	8,389	-1,324
Transfers Out	1,291	1,828	1,062	250	-812
Total Expenditures:	\$4,574	\$5,066	\$10,775	\$8,639	-\$2,136

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LINDFIELDS**

COST CENTER SUMMARY - (9259):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	74,936	58,608	65,135	134,542	69,407
PY Delinquent Ad Valorem Tax	0	17	0	0	0
Miscellaneous Revenues	3,071	580	0	0	0
Less 5% Statutory Reduction	0	0	-3,257	-6,727	-3,470
Other Sources	133	91	0	0	0
Fund Balance	0	0	33,011	3,891	-29,120
Total Revenues:	\$78,140	\$59,296	\$94,889	\$131,706	\$36,817
<u>Expenditures</u>					
Operating Expenses	65,067	70,532	90,449	87,027	-3,422
Capital Outlay	0	0	0	40,000	40,000
Transfers Out	11,353	12,396	4,440	4,679	239
Total Expenditures:	\$76,420	\$82,928	\$94,889	\$131,706	\$36,817

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RAINTREE PARK**

COST CENTER SUMMARY - (9266):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	48,871	49,101	32,140	48,350	16,210
Miscellaneous Revenues	1,082	821	0	0	0
Less 5% Statutory Reduction	0	0	-1,607	-2,418	-811
Other Sources	86	59	0	0	0
Fund Balance	0	0	38,694	18,664	-20,030
Total Revenues:	\$50,039	\$49,981	\$69,227	\$64,596	-\$4,631
<u>Expenditures</u>					
Operating Expenses	51,133	50,324	64,943	62,072	-2,871
Transfers Out	8,275	10,583	4,284	2,524	-1,760
Total Expenditures:	\$59,408	\$60,907	\$69,227	\$64,596	-\$4,631

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INTERCESSION CITY**

COST CENTER SUMMARY - (9271):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,322	7,579	9,794	8,882	-912
PY Delinquent Ad Valorem Tax	50	18	0	0	0
Miscellaneous Revenues	106	100	0	0	0
Less 5% Statutory Reduction	0	0	-490	-444	46
Other Sources	12	9	0	0	0
Fund Balance	0	0	0	2,156	2,156
Total Revenues:	\$7,490	\$7,706	\$9,304	\$10,594	\$1,290
<u>Expenditures</u>					
Operating Expenses	7,153	6,989	8,087	9,321	1,234
Transfers Out	962	421	1,217	1,273	56
Total Expenditures:	\$8,115	\$7,410	\$9,304	\$10,594	\$1,290

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
EMERALD LAKES MSBU**

COST CENTER SUMMARY - (9272):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,411	1,539	1,784	832	-952
PY Delinquent Ad Valorem Tax	0	1	0	0	0
Miscellaneous Revenues	12	27	0	0	0
Less 5% Statutory Reduction	0	0	-89	-42	47
Other Sources	2	2	0	0	0
Fund Balance	0	0	634	889	255
Total Revenues:	\$1,425	\$1,569	\$2,329	\$1,679	-\$650
<u>Expenditures</u>					
Operating Expenses	1,102	1,118	2,184	1,544	-640
Transfers Out	139	458	145	135	-10
Total Expenditures:	\$1,241	\$1,576	\$2,329	\$1,679	-\$650

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINWARD CAY**

COST CENTER SUMMARY - (9274):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	11,792	11,767	4,307	6,343	2,036
Miscellaneous Revenues	125	75	0	0	0
Less 5% Statutory Reduction	0	0	-215	-317	-102
Other Sources	21	14	0	0	0
Fund Balance	0	0	2,237	1,090	-1,147
Total Revenues:	\$11,938	\$11,856	\$6,329	\$7,116	\$787
<u>Expenditures</u>					
Operating Expenses	9,854	8,932	5,891	6,739	848
Transfers Out	1,565	3,699	438	377	-61
Total Expenditures:	\$11,419	\$12,631	\$6,329	\$7,116	\$787

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINDMILL POINT**

COST CENTER SUMMARY - (9278):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	34,181	30,932	0	20,509	20,509
PY Delinquent Ad Valorem Tax	53	0	0	0	0
Miscellaneous Revenues	1,191	611	0	0	0
Less 5% Statutory Reduction	0	0	0	-1,025	-1,025
Other Sources	60	41	0	0	0
Fund Balance	0	0	40,705	4,600	-36,105
Total Revenues:	\$35,485	\$31,584	\$40,705	\$24,084	-\$16,621
<u>Expenditures</u>					
Operating Expenses	31,247	31,959	39,208	22,674	-16,534
Transfers Out	7,612	5,923	1,497	1,410	-87
Total Expenditures:	\$38,859	\$37,882	\$40,705	\$24,084	-\$16,621

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WESTMINSTER GARDENS**

COST CENTER SUMMARY - (9279):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	250	153	0	0	0
Transfers In	0	327	0	0	0
Fund Balance	0	0	11,967	11,859	-108
Total Revenues:	\$250	\$480	\$11,967	\$11,859	-\$108
<u>Expenditures</u>					
Operating Expenses	242	226	11,967	11,859	-108
Transfers Out	901	0	0	0	0
Total Expenditures:	\$1,143	\$226	\$11,967	\$11,859	-\$108

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE VILLAS**

COST CENTER SUMMARY - (9281):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	1,102	666	0	0	0
Transfers In	0	357	0	0	0
Fund Balance	0	0	38,009	21,751	-16,258
Total Revenues:	\$1,102	\$1,023	\$38,009	\$21,751	-\$16,258
<u>Expenditures</u>					
Operating Expenses	14,547	15,941	35,881	21,251	-14,630
Transfers Out	4,870	0	2,128	500	-1,628
Total Expenditures:	\$19,417	\$15,941	\$38,009	\$21,751	-\$16,258

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SHADOW OAKS**

COST CENTER SUMMARY - (9282):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	1,945	1,445	1,150	-295
Miscellaneous Revenues	-5	18	0	0	0
Less 5% Statutory Reduction	0	0	-72	-58	14
Fund Balance	0	0	642	879	237
Total Revenues:	-\$5	\$1,963	\$2,015	\$1,971	-\$44
<u>Expenditures</u>					
Operating Expenses	821	832	1,784	1,747	-37
Transfers Out	0	242	231	224	-7
Total Expenditures:	\$821	\$1,074	\$2,015	\$1,971	-\$44

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
QUAIL RIDGE**

COST CENTER SUMMARY - (9285):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	32,296	36,345	31,372	37,081	5,709
PY Delinquent Ad Valorem Tax	162	-84	0	0	0
Miscellaneous Revenues	405	282	0	0	0
Less 5% Statutory Reduction	0	0	-1,569	-1,854	-285
Other Sources	59	39	0	0	0
Fund Balance	0	0	8,555	3,639	-4,916
Total Revenues:	\$32,922	\$36,582	\$38,358	\$38,866	\$508
<u>Expenditures</u>					
Operating Expenses	34,652	34,774	31,118	35,625	4,507
Transfers Out	5,163	3,073	7,240	3,241	-3,999
Total Expenditures:	\$39,815	\$37,847	\$38,358	\$38,866	\$508

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ISLE OF BELLALAGO**

COST CENTER SUMMARY - (9349):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	0	127,644	127,644
Less 5% Statutory Reduction	0	0	0	-6,382	-6,382
Total Revenues:	\$0	\$0	\$0	\$121,262	\$121,262
<u>Expenditures</u>					
Operating Expenses	0	0	0	117,358	117,358
Transfers Out	0	0	0	3,904	3,904
Total Expenditures:	\$0	\$0	\$0	\$121,262	\$121,262

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK TRAILS**

COST CENTER SUMMARY - (9352):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	54,832	50,489	-4,343
Miscellaneous Revenues	0	2	0	0	0
Less 5% Statutory Reduction	0	0	-2,742	-2,524	218
Transfers In	0	6,000	0	0	0
Total Revenues:	\$0	\$6,002	\$52,090	\$47,965	-\$4,125
<u>Expenditures</u>					
Operating Expenses	0	5,855	43,493	45,418	1,925
Transfers Out	0	0	8,597	2,547	-6,050
Total Expenditures:	\$0	\$5,855	\$52,090	\$47,965	-\$4,125

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

FUND 153 - MUNICIPAL SERVICES BENEFIT UNITS (MSBU) FUND

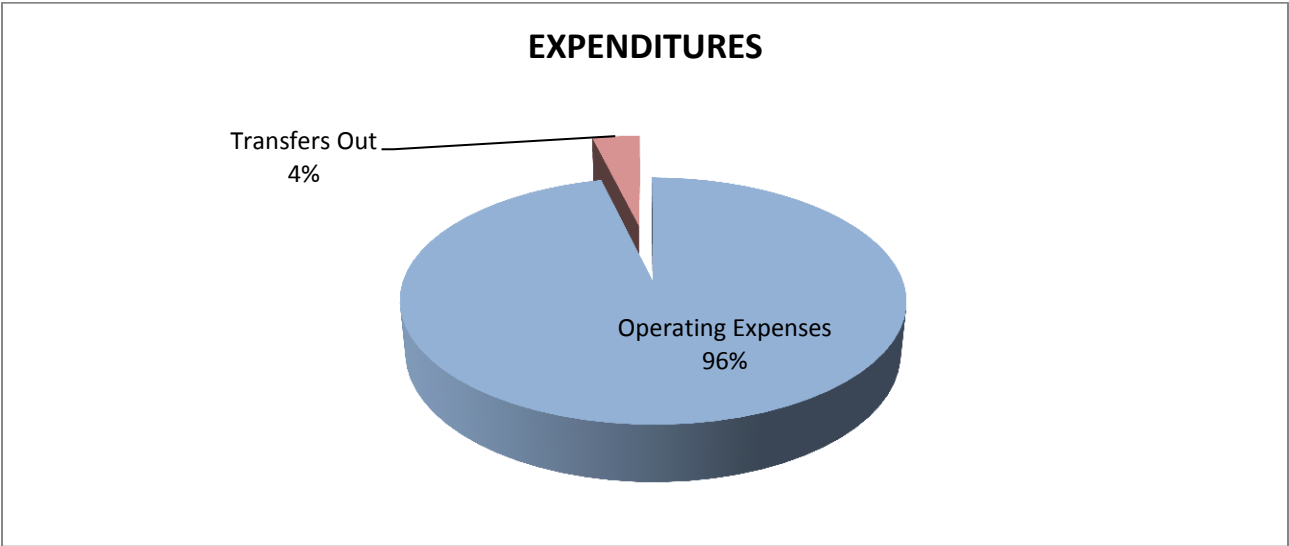
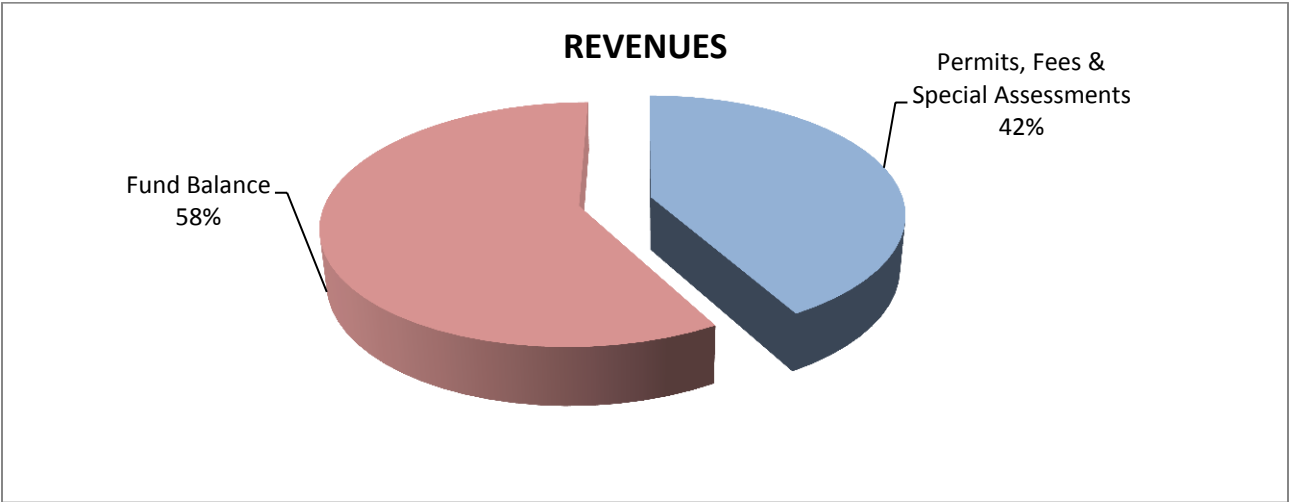
MSBU FUND
Programs & Services:

Street Lighting

Landscaping

Stormwater

Maintenance of Potable Water



FUND - 153 MUNICIPAL SERVICES BENEFIT UNITS (MSBU) FUND

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), Florida Statutes. 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. Historically, all of the County's subdivision serving MSBUs had been accounted for in This Fund; however, in FY 11 fourteen of those MSBUs were repealed under the Abolition and Revision Ordinance No. 11-14. Listed below are the reasons way the MSTUs were repealed:

- (1) Services are funded by special assessments imposed in the newly created MSBUs;
- (2) Services have never been activated or funded, as they are provided by another entity (e.g., HOA);
- (3) The area has been annexed into the City of St. Cloud; or
- (4) The MSTU or MSBU has served the initial purpose for which it was established.

This Fund's budget reflects a decrease of 8.2% from the FY11 Adopted Budget due to the continued conversions.

PERTINENT FUND INFORMATION

This Fund supports the operations of the following:

- Landscaping
- Maintenance of Potable Water
- Street Lighting
- Stormwater
- Supports Six Subdivisions

FUND 153 - MUNICIPAL SERVICES BENEFIT UNITS (MSBU) FUND
REVENUE SOURCES

A Municipal Service Benefit Unit (MSBU) is established by an Ordinance or a Resolution that is adopted by the Board of County Commissioners to provide specific services within a community. This Fund accounts for costs associated with the operation and maintenance of the Municipal Services Benefit Units within the subdivisions that receives the benefit. Revenues collected and corresponding expenditures for each MSBU can only be spent for services within that community. Each MSBU has its own account and monies cannot be comingled with other MSBU accounts. Revenues collected from MSBU fees are non-ad valorem assessments and are recorded in the Special Assessments account. Below is a description of each of these revenue sources by category:

PERMITS, FEES & SPECIAL ASSESSMENTS

MSBU services are funded as authorized by each specific County Ordinance or Resolution, as allowed under Chapter 125, Florida Statutes. Non-ad valorem assessment is a fee levied to cover the cost of providing services or improvements based on the relative amount of benefit received. The assessment is calculated by dividing the revenue required by the total number of assessed parcels/lots within the boundary of the MSBU. These fees are levied and collected through the yearly real-estate tax bill. This revenue source decreased by \$4,300 due to the conversion of specific services (street lighting and stormwater) over FY11 Adopted Budget.

LESS 5% STATUTORY REDUCTION

Per Statue 129.01 (2) (b), revenues are required to be reduced by 5%.

FUND BALANCE

These funds represent prior year Fund Balance. This revenue is projected to decrease by \$4,278 due to the conversion.

FUND 153 - MUNICIPAL SERVICES BENEFIT UNITS (MSBU) FUND

Cane Break MSBU (9218) - Budget detail is on page [5-329](#)

Trends & Issues

Cane Brake MSBU was established through Ordinance No. 95-5 to provide maintenance, repair and improvements of the publicly dedicated stormwater management system, including drainage easements and water management/retention facilities and landscaping in publicly dedicated buffered areas and the installation, maintenance, and repair of street lighting.

The assessment rate for Fiscal Year 2012 is \$108.70 per platted lot, which is anticipated to generate \$7,500 in revenues to provide the above services.

Marina Club Estates MSBU (9235) - Budget detail is on page [5-330](#)

Trends & Issues

The residents of the Marina Club MSBU have been connected to the City of St. Cloud's water system. As the water plant maintained by this MSBU is no longer in existence, funds remaining will be used for water main repairs and/or replacements.

No assessment rate was adopted for Fiscal Year 2012 as sufficient Fund Balance (\$35,657) is available to provide service.

Tops Terrace MSBU (9244) - Budget detail is on page [5-331](#)

Trends & Issues

Tops Terrace MSBU was established through Ordinance No. 89-16 to provide installation and maintenance of street lighting.

The assessment rate for Fiscal Year 2012 is \$35.00 per platted lot, which is anticipated to generate \$1,890 in revenues to provide the above services.

Kanuga Village MSBU (9245) - Budget detail is on page [5-332](#)

Trends & Issues

Kanuga Village MSBU was established through Ordinance No. 89-17 to provide services for repair, maintenance, operation, and improvement of potable water system(s) within the MSBU. In FY07 this MSBU was repealed and the remaining Fund Balance (\$5,155) will be transferred to a designated reserve account in the General Fund as outline in Abolition and Revision Ordinance No. 11-14.

FUND 153 - MUNICIPAL SERVICES BENEFIT UNITS (MSBU) FUND

Fanny Bass MSBU (9288) - Budget detail is on page [5-333](#)

Trends & Issues

Fanny Bass MSBU was established through an unnumbered resolution dated November 11, 1996 for the purposes of funding the maintenance, operation, repair, and improvement of Fanny Bass Lane within the boundaries of the unit.

No assessment rate was adopted for Fiscal Year 2012. There is a Fund Balance of \$3,067.

Emerald Lakes (the Fountains) MSBU (9299) - Budget detail is on page [5-334](#)

Trends & Issues

Emerald Lakes (the Fountains) MSBU was established through Ordinance No. 00-30 to fund the repair, maintenance, provision, improvement and operation of stormwater management, as well as the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance and internal roadway island.

The assessment rate for Fiscal Year 2012 is \$315.10 per platted lot, which is anticipated to generate \$30,250 in revenues to provide the above services.

FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	87,219	101,459	43,940	39,640	-4,300
Miscellaneous Revenues	6,676	1,628	0	0	0
Less 5% Statutory Reduction	0	0	-2,196	-1,983	213
Other Sources	1,076	2,616	0	0	0
Transfers In	0	5,464	0	0	0
Fund Balance	0	0	59,720	55,442	-4,278
Total Revenues:	\$94,971	\$111,167	\$101,464	\$93,099	-\$8,365
Expenditures					
Operating Expenses	63,823	64,904	85,367	89,599	4,232
Capital Outlay	0	18,702	0	0	0
Transfers Out	17,153	43,281	16,097	3,500	-12,597
Total Expenditures:	\$80,976	\$126,887	\$101,464	\$93,099	-\$8,365

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
CANE BREAK MSBU**

COST CENTER SUMMARY - (9218):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,337	6,330	9,050	7,500	-1,550
Miscellaneous Revenues	70	44	0	0	0
Less 5% Statutory Reduction	0	0	-452	-375	77
Other Sources	78	163	0	0	0
Fund Balance	0	0	1,200	3,320	2,120
Total Revenues:	\$6,485	\$6,537	\$9,798	\$10,445	\$647
<u>Expenditures</u>					
Operating Expenses	5,228	5,127	8,298	8,945	647
Transfers Out	876	1,984	1,500	1,500	0
Total Expenditures:	\$6,104	\$7,111	\$9,798	\$10,445	\$647

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
MARINA CLUB ESTATES MSBU**

COST CENTER SUMMARY - (9235):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	5,398	470	0	0	0
Fund Balance	0	0	33,110	35,657	2,547
Total Revenues:	\$5,398	\$470	\$33,110	\$35,657	\$2,547
<u>Expenditures</u>					
Operating Expenses	90	111	33,110	35,657	2,547
Transfers Out	2,933	6	0	0	0
Total Expenditures:	\$3,023	\$117	\$33,110	\$35,657	\$2,547

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
TOPS TERRACE MSBU**

COST CENTER SUMMARY - (9244):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,575	1,834	1,890	1,890	0
Miscellaneous Revenues	-8	30	0	0	0
Less 5% Statutory Reduction	0	0	-94	-95	-1
Other Sources	19	47	0	0	0
Fund Balance	0	0	1,625	773	-852
Total Revenues:	\$1,586	\$1,911	\$3,421	\$2,568	-\$853
<u>Expenditures</u>					
Operating Expenses	1,216	1,236	2,101	2,068	-33
Transfers Out	235	546	1,320	500	-820
Total Expenditures:	\$1,451	\$1,782	\$3,421	\$2,568	-\$853

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
KANUGA VILLAGE MSBU**

COST CENTER SUMMARY - (9245):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	84	76	0	0	0
Fund Balance	0	0	5,079	5,155	76
Total Revenues:	\$84	\$76	\$5,079	\$5,155	\$76
<u>Expenditures</u>					
Operating Expenses	0	0	5,079	5,155	76
Transfers Out	0	104	0	0	0
Total Expenditures:	\$0	\$104	\$5,079	\$5,155	\$76

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FANNY BASS**

COST CENTER SUMMARY - (9288):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	123	44	0	0	0
Fund Balance	0	0	0	3,067	3,067
Total Revenues:	\$123	\$44	\$0	\$3,067	\$3,067
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,067	3,067
Total Expenditures:	\$0	\$0	\$0	\$3,067	\$3,067

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FOUNTAINS@EMERALD LAKES MSBU**

COST CENTER SUMMARY - (9299):

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	35,975	37,831	25,000	30,250	5,250
Miscellaneous Revenues	188	241	0	0	0
Less 5% Statutory Reduction	0	0	-1,250	-1,513	-263
Other Sources	445	975	0	0	0
Fund Balance	0	0	11,663	7,470	-4,193
Total Revenues:	\$36,608	\$39,047	\$35,413	\$36,207	\$794
<u>Expenditures</u>					
Operating Expenses	27,655	28,050	26,024	34,707	8,683
Transfers Out	5,543	20,222	9,389	1,500	-7,889
Total Expenditures:	\$33,198	\$48,272	\$35,413	\$36,207	\$794

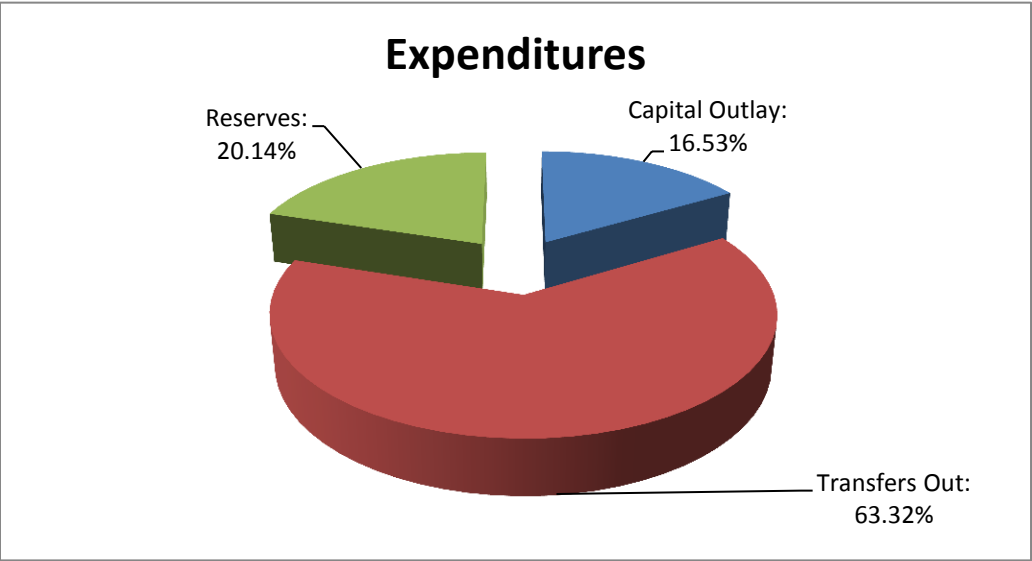
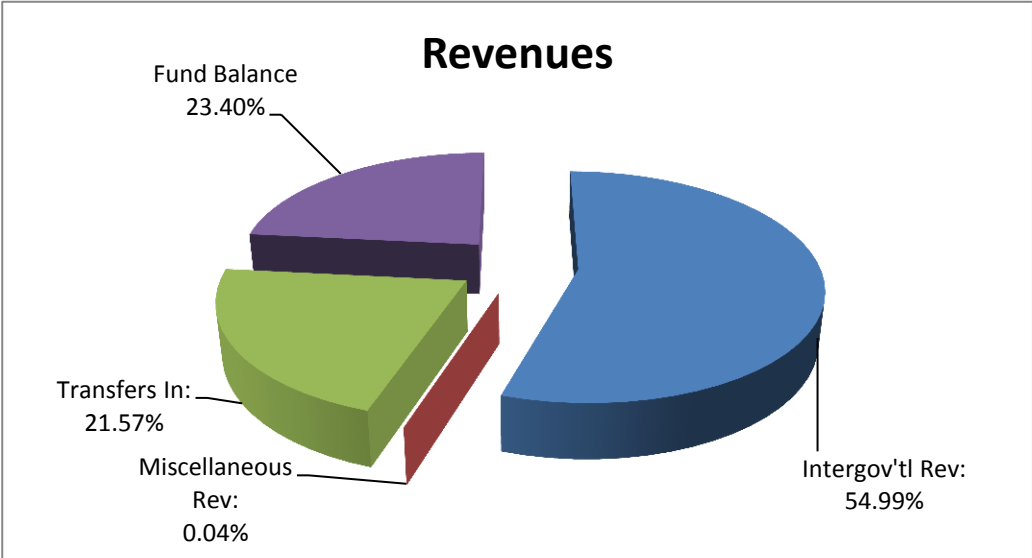
PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

FUND 154 - CONSTITUTIONAL GAS TAX FUND

CONSTITUTIONAL GAS TAX
Programs & Services:

Resurfacing Projects

Intersection Safety



FUND 154- CONSTITUTIONAL GAS TAX FUND

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals and miscellaneous road maintenance. For FY 2012, the budget reflects an increase of 34% from the FY 2011 Adopted Budget. The increase is mostly due to a transfer of host fees from the Solid Waste Fund (Fund 401) to support BOCC initiatives. This fund also has other obligations that include the debt service payment for Osceola Parkway.

PERTINENT FUND INFORMATION

The following projects are funded for FY12:

- Road Resurfacing
- Pavement Management System
- Osceola Parkway at Dyer and Flora- Turn Improvements
- Ongoing Traffic Management System (Intersection Safety)

**FUND 154 – CONSTITUTIONAL GAS TAX FUND
REVENUE SOURCES**

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. The funding sources include the Constitutional Gas Tax (2 cent per gallon), interest, fund balance and inter-fund transfers.

INTERGOVERNMENTAL REVENUES

Constitutional Gas Tax - Pursuant to the state constitution (Section 9(c), Article XII, Florida Constitution), a state tax of 2 cents per gallon on motor fuel is levied. The first use on the tax proceeds is to meet the debt service requirements on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

TRANSFERS IN

The transfer in for FY12 is a one-time transfer of host fees from the Solid Waste Fund to help support BOCC initiatives for road projects.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 154-CONSTITUTIONAL GAS TAX FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Intergovernmental Revenue	3,492,913	3,534,488	3,509,249	3,824,729	315,480
Miscellaneous Revenues	25,251	232,265	19,320	2,700	-16,620
Less 5% Statutory Reduction	0	0	-176,428	-191,371	-14,943
Transfers In	0	500,000	0	1,500,000	1,500,000
Fund Balance	0	0	872,413	1,627,464	755,051
Total Revenues:	\$3,518,164	\$4,266,753	\$4,224,554	\$6,763,522	\$2,538,968
Expenditures					
Operating Expenses	1,383,086	1,963,732	0	0	0
Capital Outlay	287,422	1,124,383	1,876,260	4,275,321	2,399,061
Transfers Out	1,644,341	1,634,898	1,630,175	1,594,465	-35,710
Reserves - Capital	0	0	718,119	893,736	175,617
Total Expenditures:	\$3,314,849	\$4,723,013	\$4,224,554	\$6,763,522	\$2,538,968

FUND 155 - W192 REDEVELOPMENT

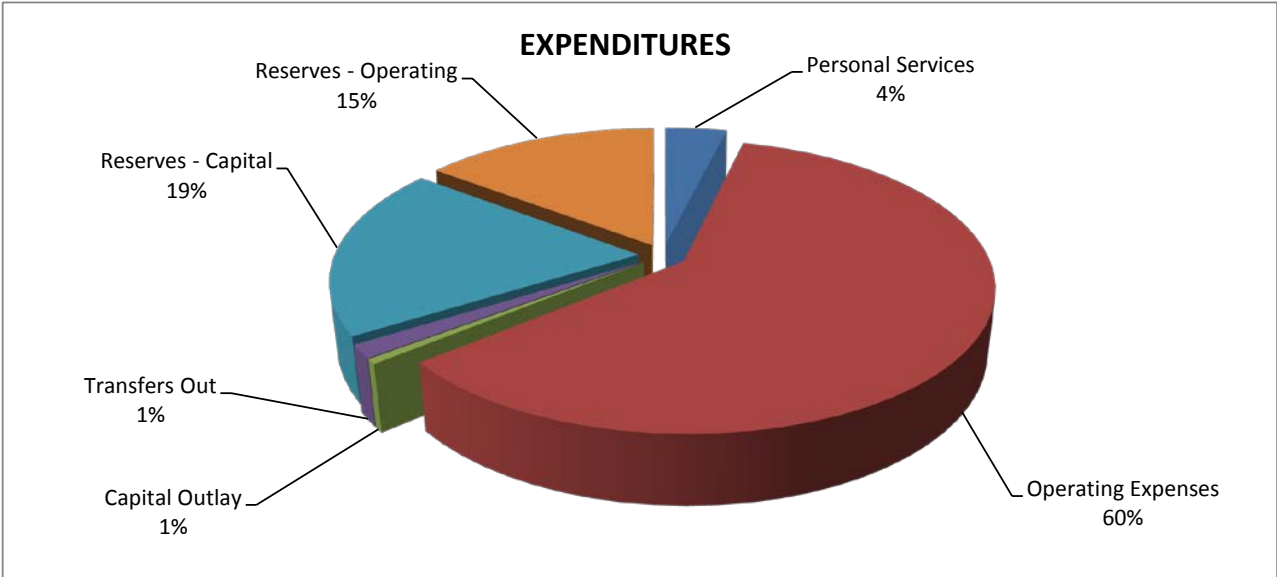
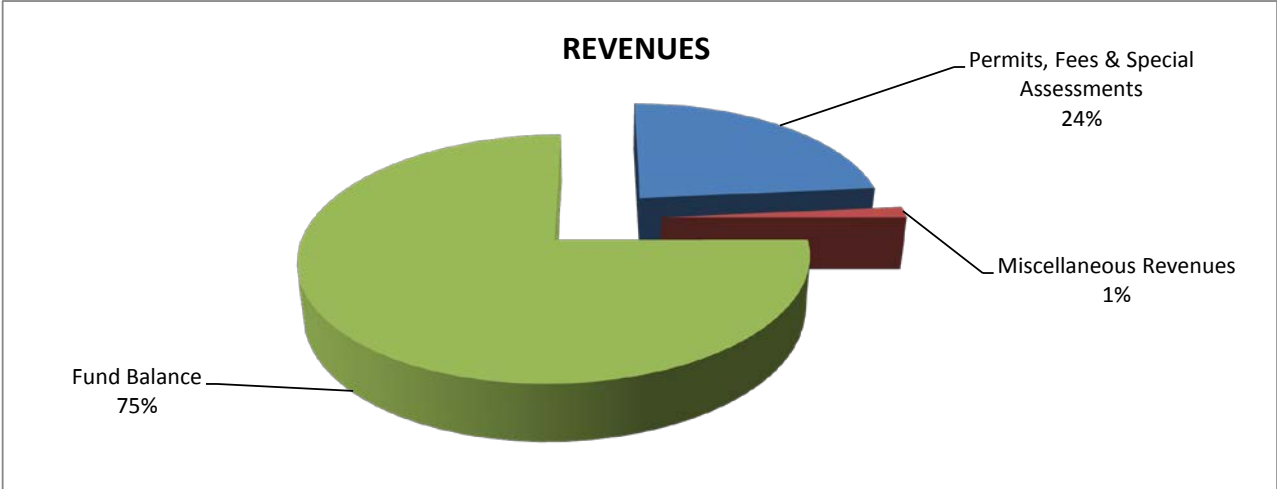
W192 REDEVELOPMENT
Programs & Services:

Roadway &
Median
Maintenance

Street Light
Replacement

Promotional
Activities

Roadway
Utilities



FUND 155 – WEST 192 PHASE I MSBU

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Fund was created to track maintenance and improvement costs incurred along the West 192 tourist corridor. Revenue is received from a special assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area. Reorganization during the FY12 budget process has moved this fund from Public Works to Community Development.

The number of FTEs is decreasing from 3.65 to 3.60 in FY12 due to the re-allocation of split funded positions to other offices. As a result, Personal Services are decreasing 3.0% in FY12.

Operating expenses increased 22.7% in FY12 as a result of a significant increase to the maintenance contract for the West 192 Redevelopment District. Reserves in this fund have been reclassified from “Restricted” to “Capital” and are being spent down in FY12. Overall the budget reflects a 13.4% decrease from the FY 2011 Adopted Budget.

The goals and objectives for this fund are outlined in the General Fund section of this book under Community Development.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Roadway & Median Maintenance
- Street Light Replacement
- Promotional Activities
- Roadway Utilities

**FUND 155 – WEST 192 PHASE I MSBU
REVENUE SOURCES**

This fund was established to account for the maintenance of roadway improvements along U.S. 192 within an area known as County's tourist corridor. Prior to FY08, maintenance costs were distributed in 4 separate funds, based on each phase of redevelopment along the corridor. Beginning in FY08, all maintenance costs were combined in the Phase 1 Fund as authorized by Ordinance 07-21. Revenue is obtained from a special assessment levied upon the properties within the West 192 Redevelopment Municipal Services Benefit Unit (MSBU). Revenues associated with this fund are described below by category.

PERMITS, FEES AND SPECIAL ASSESSMENTS

Due to the varied nature of each individual Municipal Service Benefit Unit, a variety of services are funded, as authorized by each specific County Ordinance or Resolution, under Chapter 125, Florida Statutes. Nonresidential properties lying within the boundaries of the W192 benefit area are assessed values based on location. Properties located within ¼ mile of the centerline of 192 are assessed a value of 1.0. Those located between ¼ and ½ mile of the centerline are assessed a value of .4 and properties located beyond that are assessed a value of .1. The decrease in Fy12 is due to a decrease in the special assessment being levied on the surrounding properties.

MISCELLANEOUS REVENUES

- A. Interest & Other Earnings - All interest earned on bank accounts.
- B. Other Miscellaneous Revenues - Funds in this section include revenue refunds from prior year expenses, tax deed surplus, rebates, and treasury. The fluctuation between FY11 and FY12 is due to a miscellaneous reimbursement from the Mowing Agreement.

FUND BALANCE

These funds represent prior year fund balance.

FUND 155-WEST 192 MSBU PHASE I

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	4,045,549	2,540,259	2,315,789	1,309,320	-1,006,469
Miscellaneous Revenues	290,530	226,447	124,298	80,242	-44,056
Less 5% Statutory Reduction	0	0	-122,004	-69,478	52,526
Other Sources	50,042	65,470	0	0	0
Transfers In	554,857	4,225	21,936	0	-21,936
Fund Balance	0	0	4,008,900	4,174,124	165,224
Total Revenues:	\$4,940,978	\$2,836,401	\$6,348,919	\$5,494,208	-\$854,711
Expenditures					
Personal Services	215,312	208,632	217,695	211,056	-6,639
Operating Expenses	2,097,999	2,364,156	2,695,367	3,309,613	614,246
Capital Outlay	125,000	0	60,000	30,000	-30,000
Transfers Out	61,081	110,861	97,453	81,726	-15,727
Reserves - Capital	0	0	0	1,053,628	1,053,628
Reserves - Operating	0	0	769,616	808,185	38,569
Reserves - Restricted	0	0	2,508,788	0	-2,508,788
Total Expenditures:	\$2,499,392	\$2,683,649	\$6,348,919	\$5,494,208	-\$854,711

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	3.50	3.50	3.65	3.60	-0.05
Total Personnel:	3.50	3.50	3.65	3.60	-0.05

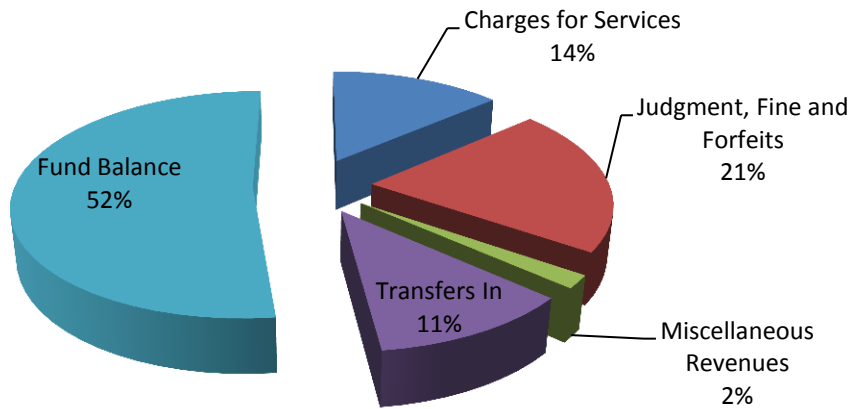
FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATION FUND

INTERGOVERNMENTAL RADIO COMMUNICATION

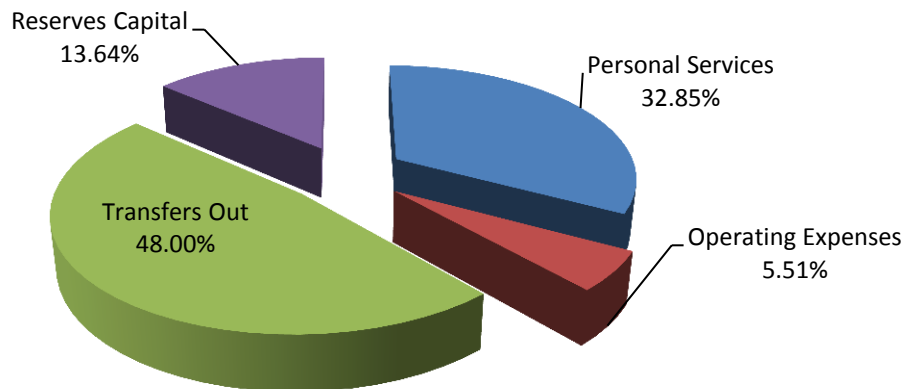
Programs & Services:

Maintains the
800MHz
Radio System

REVENUE



EXPENDITURES



FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATION FUND

TRENDS & ISSUES

Intergovernmental Radio supports approximately 4,000 radios on the 800 MHz radio system. It is used by both Cities and the County for public safety and supports agency communications. This Fund is comprised of the following cost centers: Countywide Computer Project Support (1799), Asset Management (4125) and Countywide Communications (9820). This Fund supports 3.5 FTEs, which is a reduction of 0.8FTEs from FY11 due to departmental reorganization.

Personal Services declined 18.5% from FY11 Adopted due to reductions in retirement rates by the State, as well as a reduction to FTEs. Operating Expense increased 18.5% primarily due to increased Property & Liability insurances as a result of a change in the methodology used to calculate this expense. This Fund's budget reflects an increase of 9.7% from the FY11 Adopted Budget due to estimated prior year Fund Balance.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- County Communications
- City Communications
- Public Safety Communications

**FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATION FUND
REVENUE SOURCES**

Per *Florida Statute 318.21* funds are received from traffic violation penalties collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. The 800 MHz Radio System staff supports individual users and infrastructure radio services for all Public Safety Agencies in Osceola County, Kissimmee and St. Cloud. Below is a description of each of these revenue sources by category:

CHARGES FOR SERVICES

Funds received are from contracts and inter-local agreements with the City of St. Cloud, the City of Kissimmee, the School District, Toho Water Authority, Kissimmee Utility Authority (KUA), the Sheriff's Office, and SMG. These revenues are projected to decrease by 2.6% based on prior year's trends.

JUDGMENTS, FINES & FORFEITS

Includes revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Revenues collected in FY12 are due to traffic fines which are projected to decrease by 2.6% based on prior year's trends.

MISCELLANEOUS REVENUES

Revenues in this category are reflective of interest earned on bank accounts, as well as Rents & Royalties collected for the use of the County's radio towers by Sprint and Verizon. For FY12, these revenues are projected to decline by 14.1% from FY11 Adopted based on prior year's trends.

TRANSFERS IN

Transfers In are transfers between individual funds within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. The FY12 Adopted Budget reflects Transfers In from the General Fund, Transportation Trust Fund and Countywide Fire Fund to name a few. These transfers are for use of the Intergovernmental Radio System. Transfers In for FY12 are projected to increase by 11.8% due to increased transfers from other BOCC funds for use of the 800MHz radio, based on actual usage.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATION FUND

FY12 GOALS & OBJECTIVES

Goal 1 - The primary goal for FY12 is the continuation of the planning process for the 800MHz system upgrade to a P25 overlay platform and the upgrade of all affected subscriber units.

Objectives:

1. Procure engineering for the overlay, which is approximately 10 of the 20 channels, to digital. This effort is currently in progress.
2. Continue the process of identifying the number and unit styles affected for each agency.
3. Identify funding sources for the system upgrade involving funding partners.

Goal 2 - Update the cost allocation model for the maintenance of the intergovernmental communication system.

Objectives:

1. Identify the full cost of the intergovernmental communication radio system, incorporating the maintenance requirements and costs for the upgraded P25 platform.
2. Evaluate the current cost allocation model utilized to share costs with funding partners and revise funding matrix.
3. Review results with funding partners.
4. Revise funding agreements to reflect new allocation model reflecting current equipment inventories.

Goal 3 - Completion of rebanding project.

Objectives:

1. Punch-out work for completion of the project.

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATION FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11 :
Revenues					
Charges For Services	464,927	338,756	352,995	343,541	-9,454
Judgment, Fines & Forfeits	575,171	518,218	538,568	524,325	-14,243
Miscellaneous Revenues	57,497	50,760	53,877	46,250	-7,627
Less 5% Statutory Reduction	0	0	-47,272	-45,706	1,566
Transfers In	110,071	261,341	259,979	290,876	30,897
Fund Balance	0	0	1,085,151	1,301,528	216,377
Total Revenues:	\$1,207,666	\$1,169,075	\$2,243,298	\$2,460,814	\$217,516
Expenditures					
Personal Services	312,800	303,430	342,720	278,976	-63,744
Operating Expenses	487,200	496,858	535,434	716,724	181,290
Capital Outlay	73,150	0	6,600	0	-6,600
Debt Service	113,321	110,286	0	0	0
Transfers Out	40,953	59,651	116,801	120,264	3,463
Reserves - Capital	0	0	995,512	1,047,260	51,748
Reserves - Operating	0	0	246,231	297,590	51,359
Total Expenditures:	\$1,027,424	\$970,225	\$2,243,298	\$2,460,814	\$217,516

PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 - FY11 :
Full Time:	4.00	4.00	4.30	3.50	-0.80
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	4.00	4.30	3.50	-0.80

FUND 168 - SECTION 8 FUND

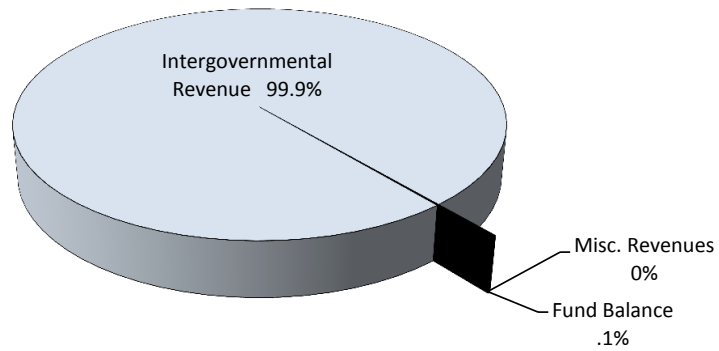
SECTION 8 FUND

Programs & Services:

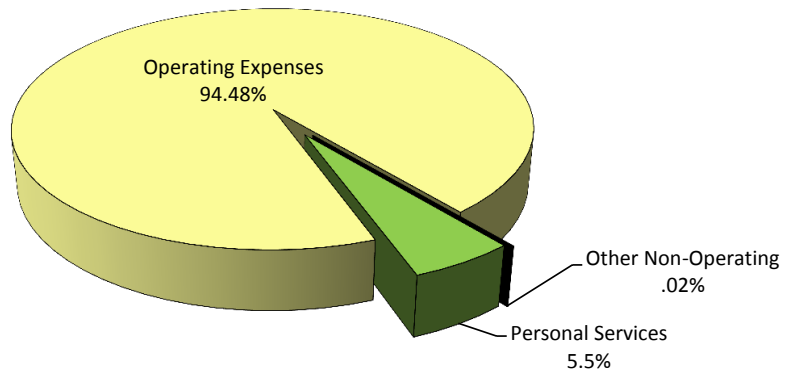
Housing
Assistance

Community Outreach
Programs

REVENUES



EXPENDITURES



FUND 168 – SECTION 8 FUND

TRENDS & ISSUES

The total FY12 Adopted Budget is \$8,023,171, which is an increase of 29% over the FY11 Adopted Budget, primarily due to an increase in the Section 8 grant award. The 5% Statutory Reduction was eliminated as it does not apply to grant funds. The Section 8 program has 8.4 FTEs, up .5 from prior year. Personal Services decreased, however, due to a change in retirement contributions and no anticipated unemployment expenses. Operating Expenses are increasing by 16% from the FY11 Adopted Budget due to the increase in the cost of portable vouchers which the County is obligated to pay under the Section 8 program. These expenses are offset by HUD payments to the County. The expense in Debt Service was reclassified to Other Non-Operating Expenses. Transfers Out for cost allocation have been eliminated in FY12 as the allowable administration expenses are maxed out for the grant.

PERTINENT FUND INFORMATION

Section 8 is a Federal rent subsidy program which assists participants with monthly rental payments. The purpose is to ensure that families have a safe, decent and sanitary place to live. Human Services administers these funds and distributes them in the form of Section 8 Housing Choice Vouchers to eligible families and individuals. For FY12, this Fund includes the following:

- Over \$1.4 million for local housing vouchers
- Over \$5.9 million for portable client housing vouchers

REVENUE SOURCES

The Section 8 Fund's main revenue source is a Federal housing assistance grant from the Department of Housing & Urban Development (HUD). Other revenue sources include Miscellaneous Revenues and Fund Balance. Below is a description of each of these revenue sources by category.

INTERGOVERNMENTAL REVENUE

The Section 8 grant funds are received on a monthly basis to cover rental assistance payments for Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties.

MISCELLANEOUS REVENUES

These are revenues associated with Interest earned on bank accounts.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 168 – SECTION 8 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 a stable, thriving, healthy environment through housing opportunities and education.

FY12 Goals & Objectives

Goal 1 - 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 2 - Secure additional funding for affordable housing programs

Objectives:

1. Implement a Self Sufficiency Program and/or Home Ownership Program.
2. Review Notices of Funding Availability and apply for grants that are applicable to the departmental goals.

FUND 168-SECTION 8 FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Intergovernmental Revenue	6,008,716	6,924,508	6,536,522	8,012,732	1,476,210
Charges For Services	46	0	0	0	0
Miscellaneous Revenues	9,583	16,826	250	250	0
Less 5% Statutory Reduction	0	0	-327,424	0	327,424
Transfers In	0	3,821	0	0	0
Fund Balance	0	0	0	10,189	10,189
Total Revenues:	\$6,018,345	\$6,945,155	\$6,209,348	\$8,023,171	\$1,813,823
Expenditures					
Personal Services	463,124	436,300	462,301	442,101	-20,200
Operating Expenses	5,735,399	6,534,264	5,682,030	7,579,770	1,897,740
Capital Outlay	710	500	0	0	0
Debt Service	0	0	1,300	0	-1,300
Other Non Operating Expenses	1,107	509	0	1,300	1,300
Transfers Out	0	0	63,717	0	-63,717
Total Expenditures:	\$6,200,340	\$6,971,573	\$6,209,348	\$8,023,171	\$1,813,823

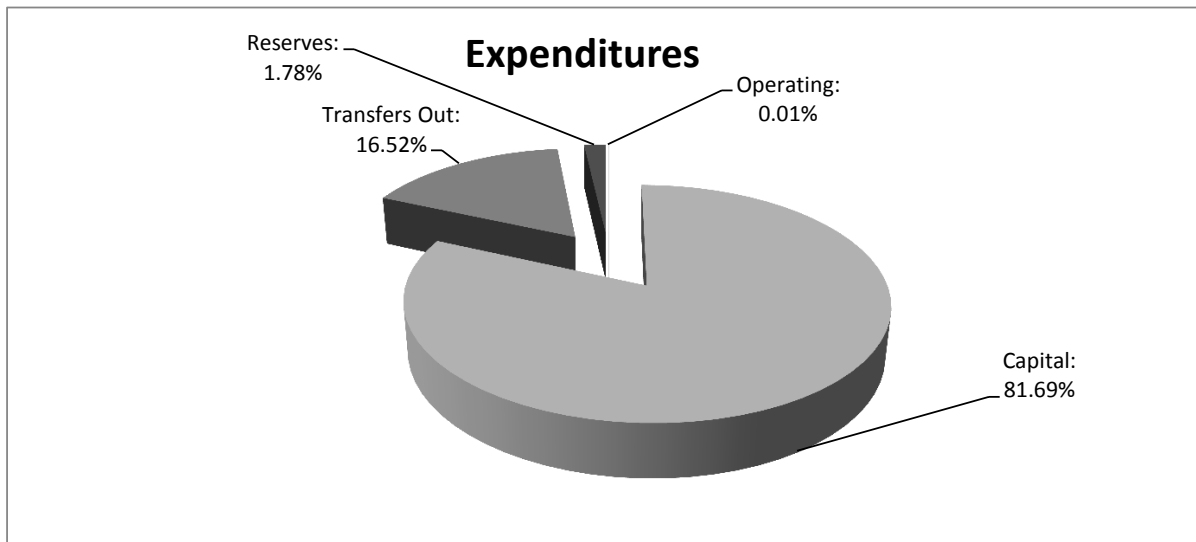
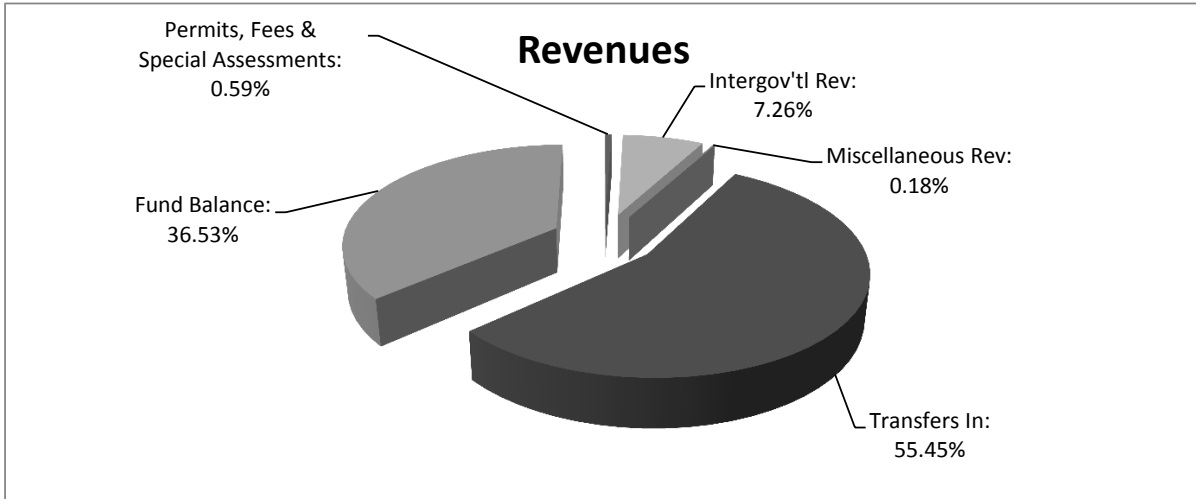
PERSONNEL					
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	9.00	7.50	7.90	8.40	0.50
Total Personnel:	9.00	7.50	7.90	8.40	0.50

FUND 174 - TRANSPORTATION IMPACT FEE ZONE 1/ SHARED FUND

TRANSPORTATION

Programs & Services:

Growth related
transportation
improvements



FUND 174 – TRANSPORTATION IMPACT FEE ZONE 1/SHARED FUND

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. Due to the impact fee moratorium, revenue is anticipated to decline significantly in FY12, and as a result, the General Fund will transfer \$12.5 million (\$4 million for debt obligations and \$8.5 million towards the Osceola Parkway Phase 2 project) to support this fund. Additionally, the Infrastructure Sales Surtax Fund (Fund 306) will transfer \$1.7 million for debt service, and the Solid Waste Fund (Fund 401) will transfer \$10 million in host fees to support the Poinciana Phase 3 project. The balances remaining for Narcoossee Phase 1 and John Young Parkway were also carried over into FY12.

PERTINENT FUND INFORMATION

The following projects are included in the FY12 Budget:

- Poinciana Phase 3
- Osceola Parkway Phase 2
- Narcoossee Phase 1
- John Young Parkway

**FUND 174 – TRANSPORTATION IMPACT FEE ZONE 1/ SHARED FUND
REVENUE SOURCES**

Osceola County has four (4) growth related impact fee assessments which were established by Ordinance 06-38. Impact fee assessments within unincorporated Osceola County are collected for facility improvements relating to Transportation, Parks & Recreation and Fire Rescue. Impact fee assessments are implemented as part of the Building Permit activity associated with residential, and/or non-residential (commercial / industrial) building development which are separated by zones. The Road Impact Fee Fund accounts for revenues and appropriations realized from the impact fees the County levies on developments which will have an effect on the county's transportation system. The methodology to collect revenues for this fund was developed during Fiscal Year 2003 and the new rates became effective in October 2003. Revenues collected are used to build or improve roads in Osceola County. The funding sources include the levy for road impact fees, grants and inter-fund transfers.

PERMITS, FEES & SPECIAL ASSESSMENTS

Revenues realized from the impact fees levied on developments which have an effect on the County's transportation system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003. The FY12 budget is reduced by 89% due to the Impact Fee moratorium.

INTERGOVERNMENTAL REVENUE

Included are those monies that originate from State agencies and whose use is restricted by statute or contract. The FY12 budget includes revenue from grants for the Narcoossee Phase 1 and John Young Parkway road projects.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

TRANSFERS IN

The transfers in for FY12 consist of a transfer of host fees from the Solid Waste Fund to provide partial funding for the Poinciana Phase 3 project, a transfer from the General Fund to support the Osceola Parkway Phase 2 project, and transfers from the General Fund and Local Option Sales Tax Fund to assist this fund in meeting its debt service obligations.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 174-TRANSPORTATION IMPACT FEE ZONE 1/ SHARED

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	6,776,672	2,899,829	2,378,737	270,646	-2,108,091
Intergovernmental Revenue	2,262,130	10,042,085	7,418,446	3,344,535	-4,073,911
Charges For Services	239	212	0	0	0
Miscellaneous Revenues	1,294,958	305,141	223,264	81,275	-141,989
Less 5% Statutory Reduction	0	0	-130,100	-17,596	112,504
Transfers In	1,244,541	17,935,076	17,779,238	25,535,869	7,756,631
Fund Balance	0	0	22,695,535	16,822,976	-5,872,559
Total Revenues:	\$11,578,540	\$31,182,343	\$50,365,120	\$46,037,705	-\$4,327,415
Expenditures					
Operating Expenses	246,826	14,120	12,095	3,100	-8,995
Capital Outlay	29,908,439	21,344,867	42,793,389	37,608,145	-5,185,244
Transfers Out	36,586,112	7,668,699	7,056,004	7,605,070	549,066
Reserves - Capital	0	0	503,632	821,390	317,758
Total Expenditures:	\$66,741,377	\$29,027,686	\$50,365,120	\$46,037,705	-\$4,327,415

FUND 177 – FIRE IMPACT FEE FUND

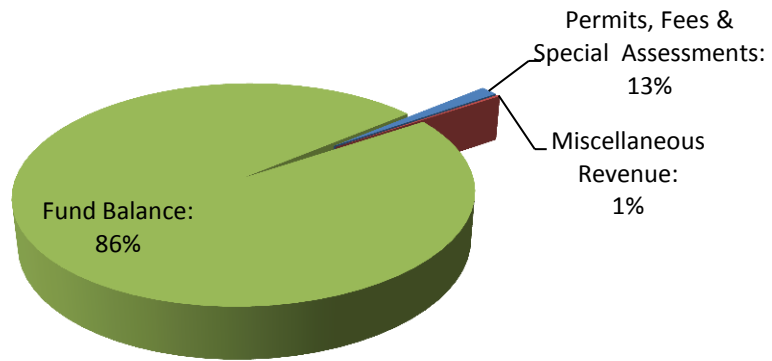
Fire Impact Fee Fund

Programs & Services

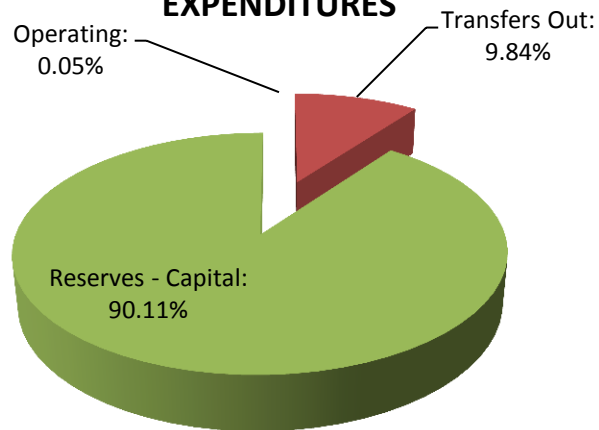
Capital
Purchases

Reserves

REVENUE



EXPENDITURES



FUND 177 – FIRE IMPACT FEE FUND

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the use of Fire Impact Fees and supports future growth requirements for Fire Rescue. This Fund does not include Personal Services costs. Administrative costs for Fire Impact Fees are managed by the Impact Fee Coordination office in the General Fund. Up to 1.5% of Fire Impact Fees collected can be transferred to Impact Fee Coordination to offset these costs.

Operating Expenses for FY12 are projected to decrease by 94.4% based on decreases in bank fees. FY12 Expenditures include the Impact Fee Coordination, General Fund cost allocation and \$164,250 to Debt Service Fund 202 Sales Tax Revenue Bonds 2009 Fund. This Fund's budget reflects a 5.8% reduction from the FY11 Adopted Budget due to a moratorium imposed on the collection of impact fees applicable to building permits issued between June 13, 2011 and February 12, 2012. There is no funding recommended for new capital projects in FY12.

PERTINENT FUND INFORMATION

The Fire Impact Fee Fund accounts for revenues from growth related impact that the County levies on developments affecting the County's Fire Rescue System. The use of these monies is restricted to the cost of growth necessitated capital improvements for Fire Rescue facilities.

REVENUE SOURCES

Ordinance No. 06-09 established the Fire Rescue Impact Fee. Monies collected from the fee are utilized to fund growth-necessitated capital improvements to the Fire Rescue System and the fees can only be used as directed by the Ordinance. This Fund is also supported by Interest Earned and Fund Balance. Below is a description of each of these revenue sources by category:

PERMITS, FEES AND SPECIAL ASSESSMENTS

Impact Fees are revenues realized from fees levied on developments which have an effect on the County's transportation system. Impact Fees for FY12 are projected to decrease by 89.8% from FY11 Adopted.

MISCELLANEOUS REVENUES

Revenues in this category are reflective of interest earned on bank accounts. In FY12 these revenues are projected to decrease by 64.2% from FY11 Adopted based on prior year's actuals and declining interest rates.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 177-FIRE IMPACT FEE FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	734,852	216,458	243,494	24,778	-218,716
Charges For Services	6	0	0	0	0
Miscellaneous Revenues	20,922	13,624	12,673	4,535	-8,138
Less 5% Statutory Reduction	0	0	-12,808	-1,466	11,342
Fund Balance	0	0	1,544,393	1,655,224	110,831
Total Revenues:	\$755,780	\$230,082	\$1,787,752	\$1,683,071	-\$104,681
<u>Expenditures</u>					
Operating Expenses	585	681	900	50	-850
Transfers Out	140,947	173,122	175,997	169,630	-6,367
Reserves - Capital	0	0	1,610,855	1,513,391	-97,464
Total Expenditures:	\$141,532	\$173,803	\$1,787,752	\$1,683,071	-\$104,681

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Total Personnel:					

FUND 178 - PARKS IMPACT FEE FUND

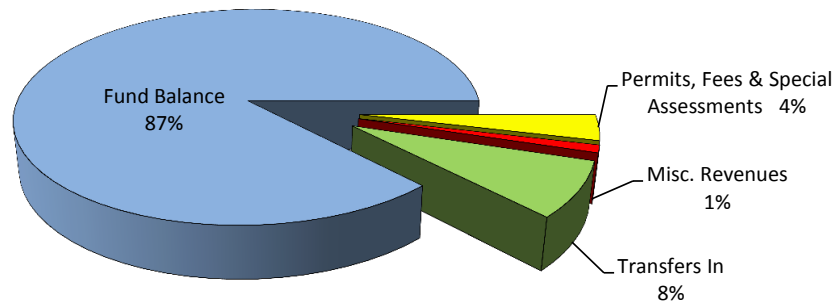
PARKS IMPACT FEE FUND

Programs & Services:

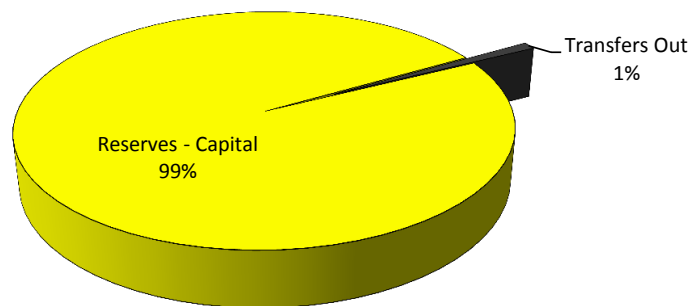
Growth related capital
projects for parks

Growth related capital
projects for
recreational facilities

REVENUES



EXPENDITURES



FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

The FY12 Budget is \$2,640,586 and reflects a 10% decrease from the FY11 Adopted Budget. Impact Fees reflect an 87.5% decrease due to a moratorium imposed on the collection of impact fees applicable to certain building permits issued between June 13, 2011 and February 12, 2012, for the replacement of existing residential structures and mobile homes. There is no funding recommended for new capital projects in FY12. A total of \$2.6 million has been allocated to Reserves to be used per Board approval. Transfers Out are increasing slightly due to the updated cost allocation plan.

PERTINENT FUND INFORMATION

The Parks Impact Fee Fund accounts for revenues from growth related impact that the County levies on developments affecting the County's park system. The use of these monies is restricted to the cost of growth necessitated capital improvements for parks and recreational facilities.

REVENUE SOURCES

The main revenue source of the Parks Impact Fee Fund is impact fees collected on new development. Other revenue sources include Miscellaneous Revenues, Transfers In and Fund Balance. Below is a description of each of these revenue sources by category.

PERMITS, FEES AND SPECIAL ASSESSMENTS

Impact fees are paid by the developers to reimburse the County for capital costs of public facilities that are needed to serve new development and the people who will occupy the development. Ordinance 06-10 authorizes the County to assess growth related impact fees for park and recreational facilities. The use of these monies is restricted to the costs of growth necessitated capital improvements for parks and recreational facilities.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and investments.

TRANSFERS IN

Included in this Fund is a transfer in from the Local Infrastructure Sales Surtax (Fund 306). Per Ordinance 06-10 (Park Impact Fee Study), the impact fee rate calculation is based on an assumption that the County will use other funding sources to pay for 10% of growth's costs.

FUND BALANCE

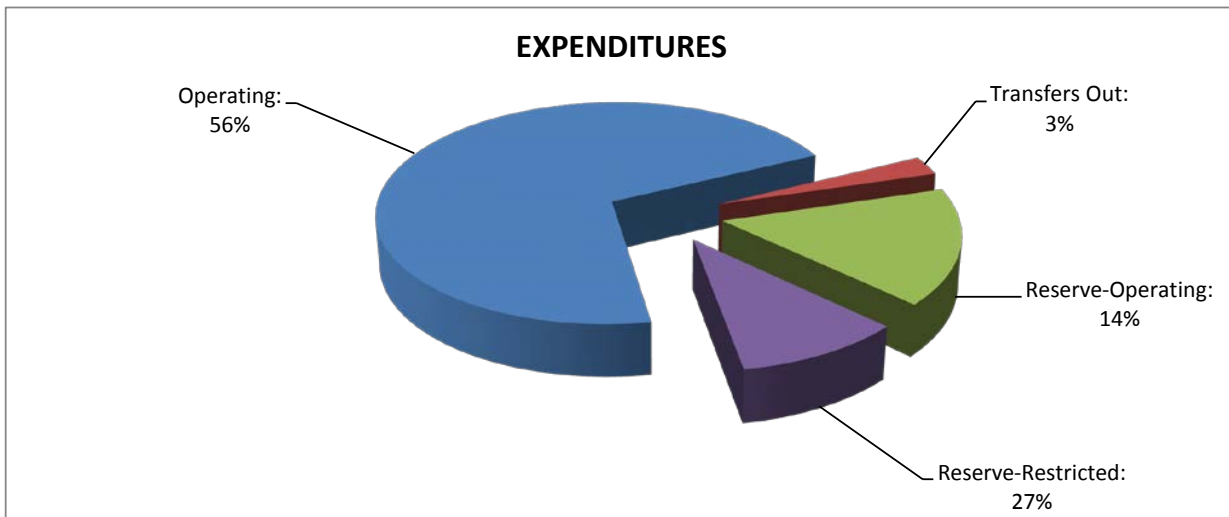
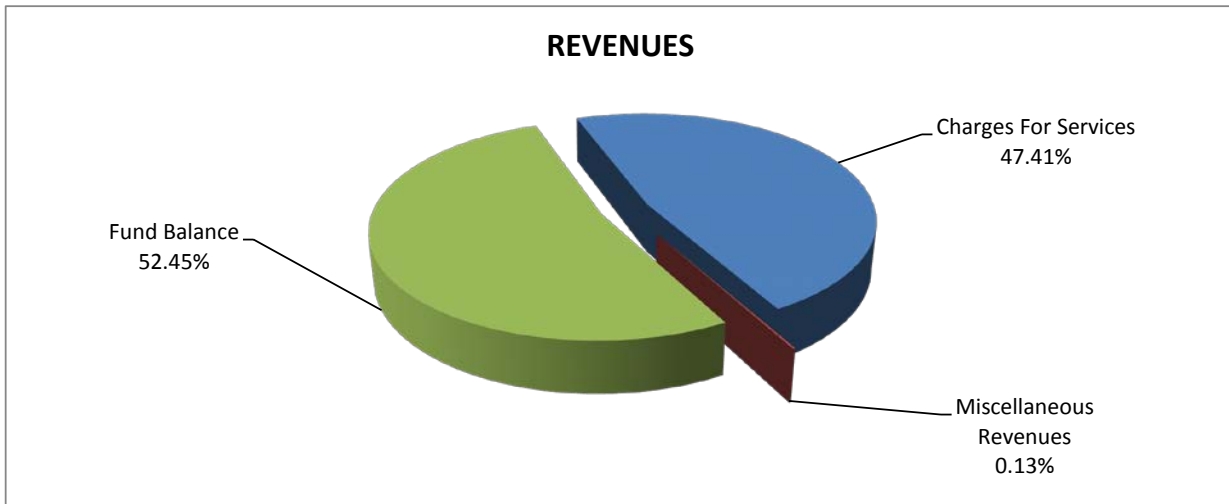
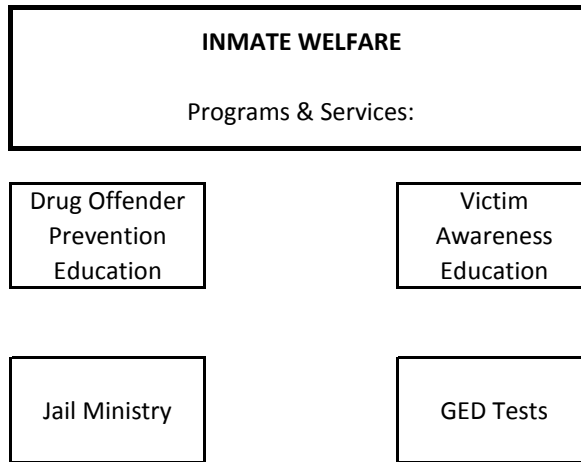
These funds represent prior year Fund Balance.

FUND 178-PARKS IMPACT FEE FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	492,240	781,573	658,902	97,719	-561,183
Charges For Services	44	60	0	0	0
Miscellaneous Revenues	48,892	28,971	28,696	28,696	0
Less 5% Statutory Reduction	0	0	-34,381	-6,321	28,060
Transfers In	210,000	210,000	210,000	210,000	0
Fund Balance	0	0	2,073,481	2,310,492	237,011
Total Revenues:	\$751,176	\$1,020,604	\$2,936,698	\$2,640,586	-\$296,112
<u>Expenditures</u>					
Operating Expenses	2,574	3,675	3,975	0	-3,975
Capital Outlay	124,272	1,954,328	750,372	0	-750,372
Transfers Out	7,384	31,818	25,224	25,777	553
Reserves - Capital	0	0	2,022,678	2,614,809	592,131
Reserves - Operating	0	0	134,449	0	-134,449
Total Expenditures:	\$134,230	\$1,989,821	\$2,936,698	\$2,640,586	-\$296,112

FUND 180 - INMATE WELFARE FUND



FUND 180 – INMATE WELFARE

TRENDS & ISSUES

Expenditures in this fund are related to the jail ministry program, recreation equipment for inmates, fabric and craft supplies, GED tests, research materials and newspaper subscriptions. This fund does not support any personal services. Operating Expenditures increased 14.5% in FY12 due to the elimination of grant funded programs (Drug Offender Prevention Education and Victim Awareness) that must now be funded by the jail.

The goals and objectives for this fund are outlined in the General Fund section of this book under Corrections.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Inmate Welfare Services

REVENUE SOURCES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. A procedure for providing commissary, canteen facilities or access to canteen items for the benefit of the inmate must be established. Revenues to the county are deposited into the Inmate Welfare Fund, and funding can only be used for programs or items that benefit the welfare of the inmates.

CHARGES FOR SERVICES

Reflects revenues derived from charges for printing services. Also, the County currently has a contract agreement with Aramark to provide inmate commissary services. As part of this contract agreement, 30.1% of the sales generated are deposited in the Inmate Welfare Fund.

MISCELLANEOUS REVENUES

All interest earned on bank accounts. Decrease in FY12 is attributable to lower interest rates on cash holdings.

FUND BALANCE

These funds represent prior year fund balance.

FUND 180-INMATE WELFARE FUND

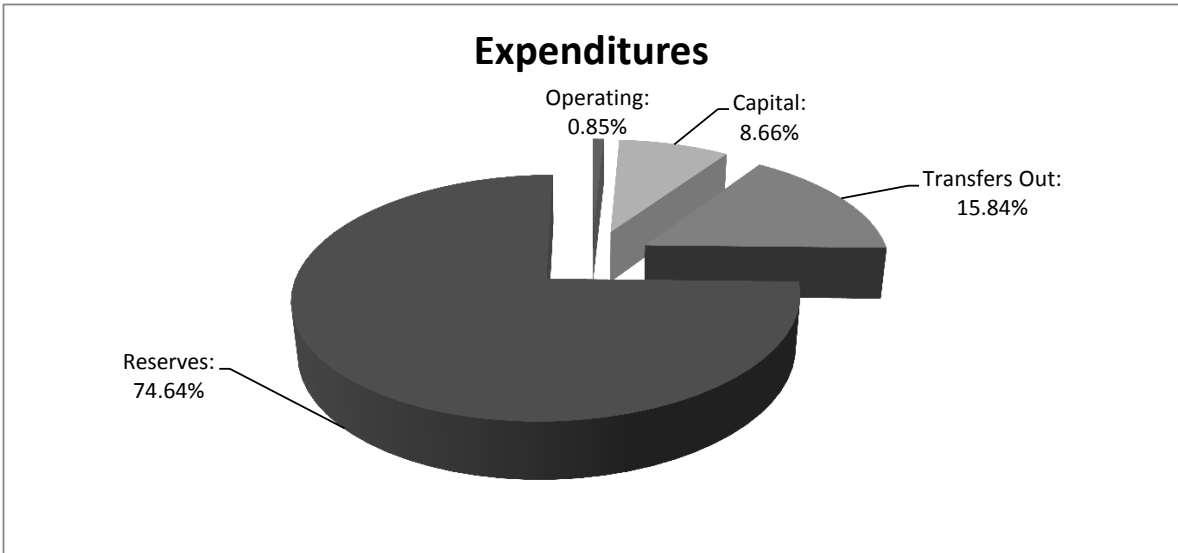
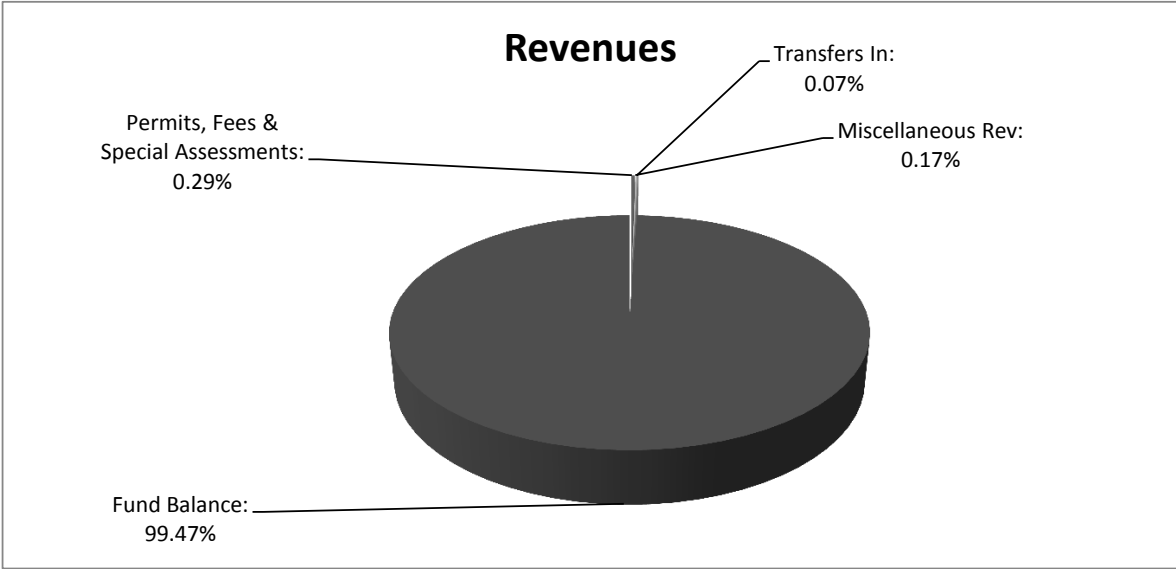
FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	335,278	238,964	209,711	221,750	12,039
Miscellaneous Revenues	29,914	3,609	2,415	631	-1,784
Less 5% Statutory Reduction	0	0	-10,606	-11,119	-513
Transfers In	0	20,277	0	0	0
Fund Balance	0	0	298,518	245,322	-53,196
Total Revenues:	\$365,192	\$262,850	\$500,038	\$456,584	-\$43,454
<u>Expenditures</u>					
Operating Expenses	316,989	272,667	281,220	321,865	40,645
Capital Outlay	16,569	0	0	0	0
Transfers Out	0	13,094	13,204	12,235	-969
Reserves - Operating	0	0	68,601	75,758	7,157
Reserves - Restricted	0	0	137,013	46,726	-90,287
Total Expenditures:	\$333,558	\$285,761	\$500,038	\$456,584	-\$43,454

FUND 182 - TRANSPORTATION IMPACT FEE ZONE 2 FUND

TRANSPORTATION
Programs & Services:

Growth related
transportation
improvements



FUND 182 – TRANSPORTATION IMPACT FEE ZONE 2 FUND

TRENDS & ISSUES

This fund accounts for the impact fees levied on developments that 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 FY12, revenue is expected to decline due to the Impact Fee moratorium. As a result, no new funding is appropriated for projects; however, the estimated balance for the Old Lake Wilson Road project was carried over to allow this project to continue into FY12 without interruption. This fund also includes a reserve designated for a refund of impact fees for a total of \$4.9 million as well as \$3.8 million reserved for future debt service payments.

PERTINENT FUND INFORMATION

The following project is included in the FY12 Budget:

- Old Lake Wilson Road

**FUND 182 – TRANSPORTATION IMPACT FEE ZONE 2 FUND
REVENUE SOURCES**

Osceola County has four (4) growth related impact fee assessments which were established by Ordinance 06-38. Impact fee assessments within unincorporated Osceola County are collected for facility improvements relating to Transportation, Parks & Recreation and Fire Rescue. Impact fee assessments are implemented as part of the Building Permit activity associated with residential, and/or non-residential (commercial / industrial) building development which are separated by zones. This fund accounts for the impact fees levied on developments which will have an effect on the County's transportation system in zone 2 which is the north-west corner of the County that generally represents the "tourist" corridor area. Revenues collected are used to fund arterial and road construction improvements within this geographically described district/zone. Funding sources include the levy for road impact fees, inter-fund transfers and balance forward from prior year.

PERMITS, FEES & SPECIAL ASSESSMENTS

Revenues realized from the impact fees levied on developments which have an effect on the County's transportation system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003. The FY12 budget has decreased by 94% due to the Impact Fee moratorium.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

TRANSFERS IN

The transfer in for FY12 is from the Local Option Sales Tax Fund to assist this fund in meeting its debt service obligations.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 182-ROAD IMPACT FEE ZONE 2

FUND SUMMARY:

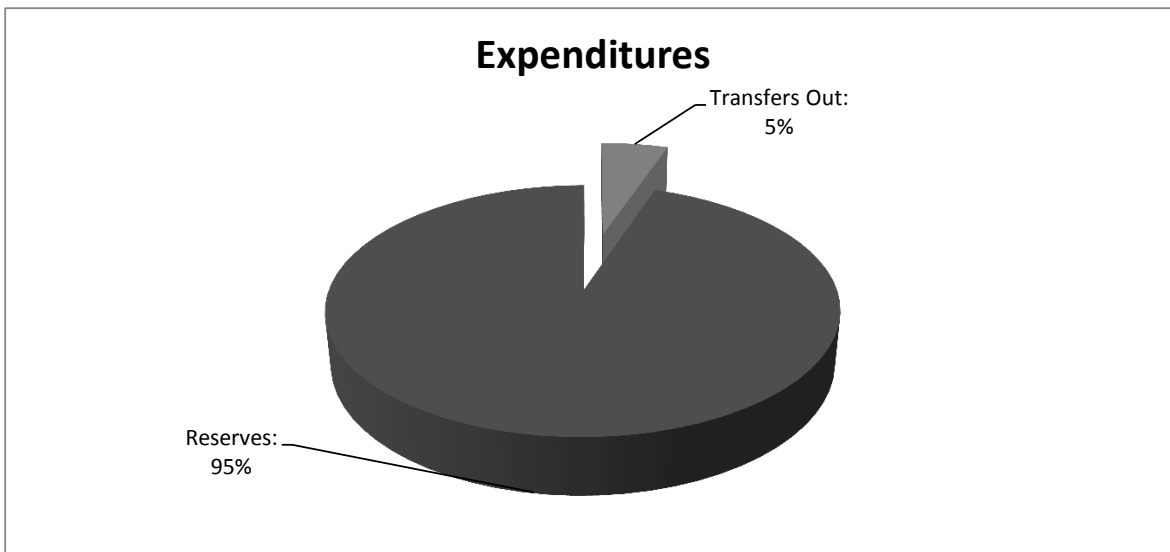
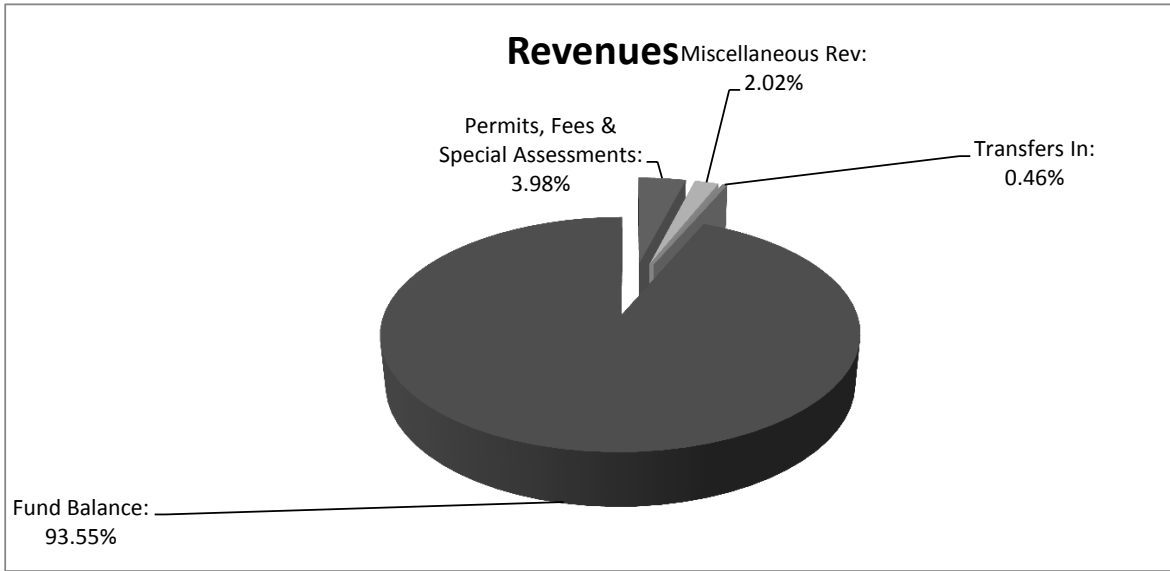
	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	2,084,004	1,014,456	585,992	34,281	-551,711
Intergovernmental Revenue	0	591,540	0	0	0
Charges For Services	594	228	0	0	0
Miscellaneous Revenues	88,408	124,066	118,663	19,510	-99,153
Less 5% Statutory Reduction	0	0	-35,233	-2,690	32,543
Transfers In	13,766,302	1,100,283	8,500	8,500	0
Fund Balance	0	0	15,585,153	11,647,375	-3,937,778
Total Revenues:	\$15,939,308	\$2,830,573	\$16,263,075	\$11,706,976	-\$4,556,099
Expenditures					
Operating Expenses	10,592	4,103	15,000	100,000	85,000
Capital Outlay	1,996,299	0	7,624,177	1,013,591	-6,610,586
Transfers Out	26,110	2,697,091	2,374,315	1,854,915	-519,400
Reserves - Capital	0	0	6,249,583	8,738,470	2,488,887
Total Expenditures:	\$2,033,001	\$2,701,194	\$16,263,075	\$11,706,976	-\$4,556,099

FUND 183 - TRANSPORTATION IMPACT FEE ZONE 3 FUND

TRANSPORTATION

Programs & Services:

Growth related
transportation
improvements



FUND 183 – TRANSPORTATION IMPACT FEE ZONE 3 FUND

TRENDS & ISSUES

The Transportation Impact Fee Zone 3 fund accounts for the impact fees levied on developments that affect this zone's transportation system. This zone consists of the area west of Lake Tohopekaliga and north of Lake Hatchineha extending westerly to the county line. Due to the Impact Fee moratorium, revenue is expected to decline in FY12; therefore, no new projects are requested. Additionally in FY11, this fund was authorized by the Board to loan \$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 also responsible for a small amount of the debt service payment for the Infrastructure Surtax Bonds of 2007.

PERTINENT FUND INFORMATION

- No projects are adopted in the FY12 budget.

FUND 183 – TRANSPORTATION IMPACT FEE ZONE 3 FUND
REVENUE SOURCES

Osceola County has four (4) growth related impact fee assessments which were established by Ordinance 06-38. Impact fee assessments within unincorporated Osceola County are collected for facility improvements relating to Transportation, Parks & Recreation and Fire Rescue. Impact fee assessments are implemented as part of the Building Permit activity associated with residential, and/or non-residential (commercial / industrial) building development which are separated by zones. During Fiscal Year 2009, the County created separate funds to account for each zone's revenue and corresponding expenditures with roads. This fund accounts for the impact fees levied on developments which will have an effect on the County's transportation system in zone 3 which is the area west of Lake Tohopekaliga and north of Lake Hatchineha, westerly to the County line. Revenues collected are used to fund arterial and road construction improvements within this geographically described district/zone. Funding sources include the levy for road impact fees and balance forward from prior year.

PERMITS, FEES & SPECIAL ASSESSMENTS

Revenues realized from the impact fees levied on developments which have an effect on the County's transportation system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003. Funding for FY12 has decreased by 86% due to the Impact Fee moratorium.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

TRANSFERS IN

The transfer in for FY12 is from the Local Option Sales Tax Fund to assist this fund in meeting its debt service obligations.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 183-ROAD IMPACT FEE ZONE 3

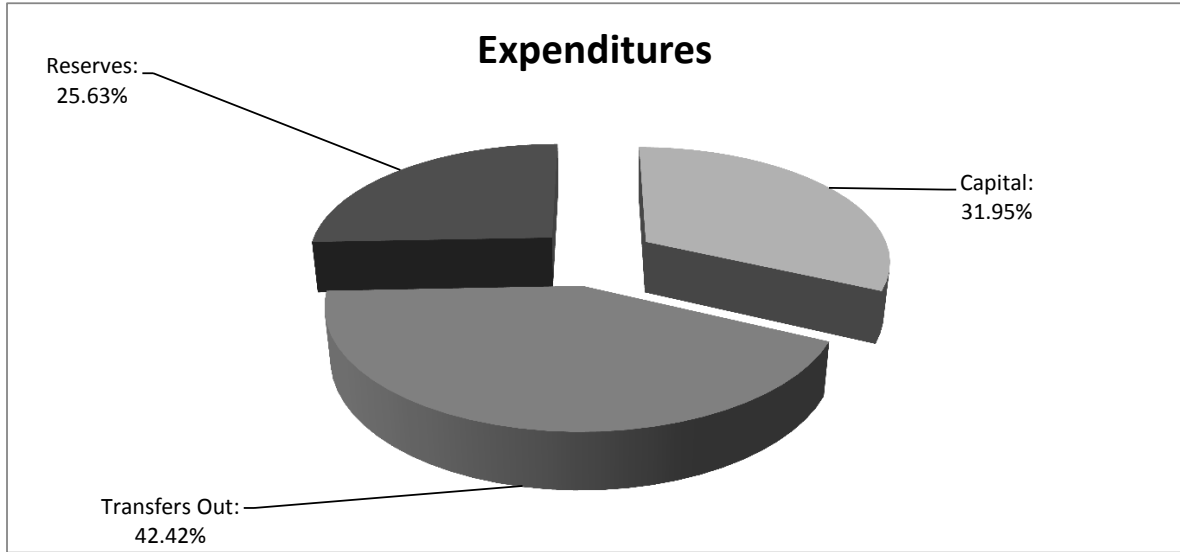
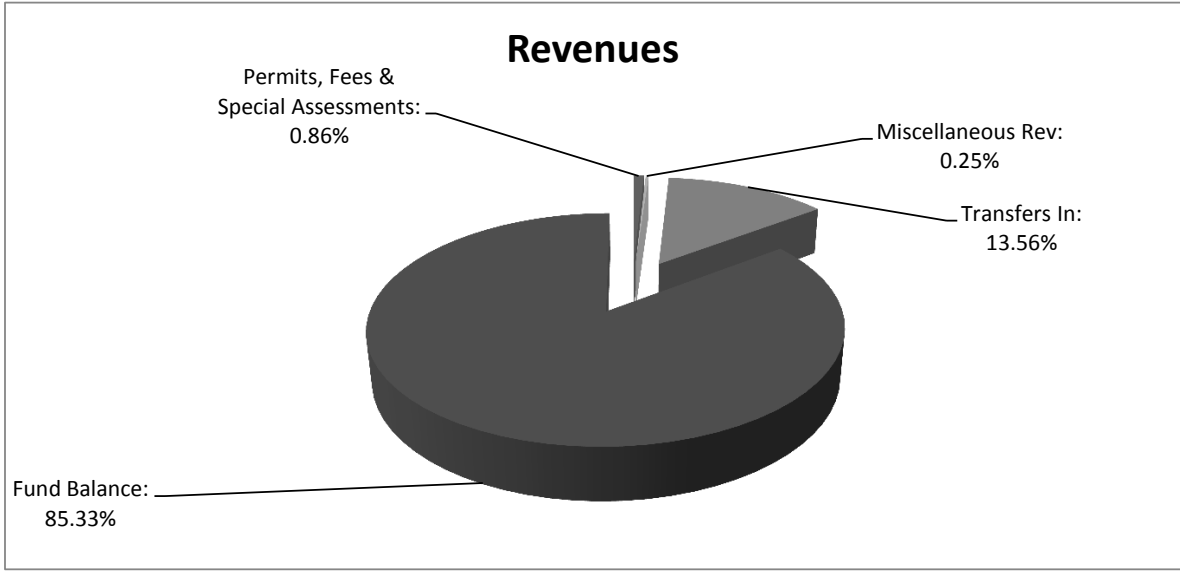
FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	506,457	619,440	589,021	84,837	-504,184
Miscellaneous Revenues	112,177	172,075	160,257	43,050	-117,207
Less 5% Statutory Reduction	0	0	-37,464	-6,394	31,070
Transfers In	17,562,216	9,703	9,703	9,703	0
Fund Balance	0	0	18,625,318	1,994,691	-16,630,627
Total Revenues:	\$18,180,850	\$801,218	\$19,346,835	\$2,125,887	-\$17,220,948
Expenditures					
Operating Expenses	3,447	2,433	3,011	100	-2,911
Capital Outlay	66,473	16,249	2,133,192	0	-2,133,192
Transfers Out	29,806	20,041	15,029,525	110,006	-14,919,519
Reserves - Capital	0	0	2,181,107	2,015,781	-165,326
Total Expenditures:	\$99,726	\$38,723	\$19,346,835	\$2,125,887	-\$17,220,948

FUND 184 - TRANSPORTATION IMPACT FEE ZONE 4 FUND

TRANSPORTATION
Programs & Services:

Growth related
transportation
improvements



FUND 184 – TRANSPORTATION IMPACT FEE ZONE 4 FUND

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 FY 2012, revenues are expected to decrease due to the impact fee moratorium; therefore, no funding has been allocated for new projects. Estimated balances, however, were carried over into FY12 for ongoing projects.

PERTINENT FUND INFORMATION

The following projects are included in the FY12 Budget:

- Neptune Road Widening
- Shady Lane

FUND 184 – TRANSPORTATION IMPACT FEE ZONE 4 FUND
REVENUE SOURCES

Osceola County has four (4) growth related impact fee assessments which were established by Ordinance 06-38. Impact fee assessments within unincorporated Osceola County are collected for facility improvements relating to Transportation, Parks & Recreation and Fire Rescue. Impact fee assessments are implemented as part of the Building Permit activity associated with residential, and/or non-residential (commercial / industrial) building development which are separated by zones. This fund accounts for the impact fees levied on developments which will have an effect on the County's transportation system in Zone 4 which includes the Kissimmee-west St. Cloud urbanized area of the County. Revenues collected are used to fund arterial and road construction improvements within a geographically described district/zone. Funding sources include the levy for road impact fees, inter-fund transfers from the general fund and balance forward from prior year.

PERMITS, FEES & SPECIAL ASSESSMENTS

Revenues realized from the impact fees levied on developments which have an effect on the County's transportation system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003. Funding has decreased for FY12 by 89% due to the Impact Fee moratorium.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

TRANSFERS IN

The transfer in for FY12 is from the Local Option Sales Tax Fund to assist this fund in meeting its debt service obligations.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 184-ROAD IMPACT FEE ZONE 4

FUND SUMMARY:

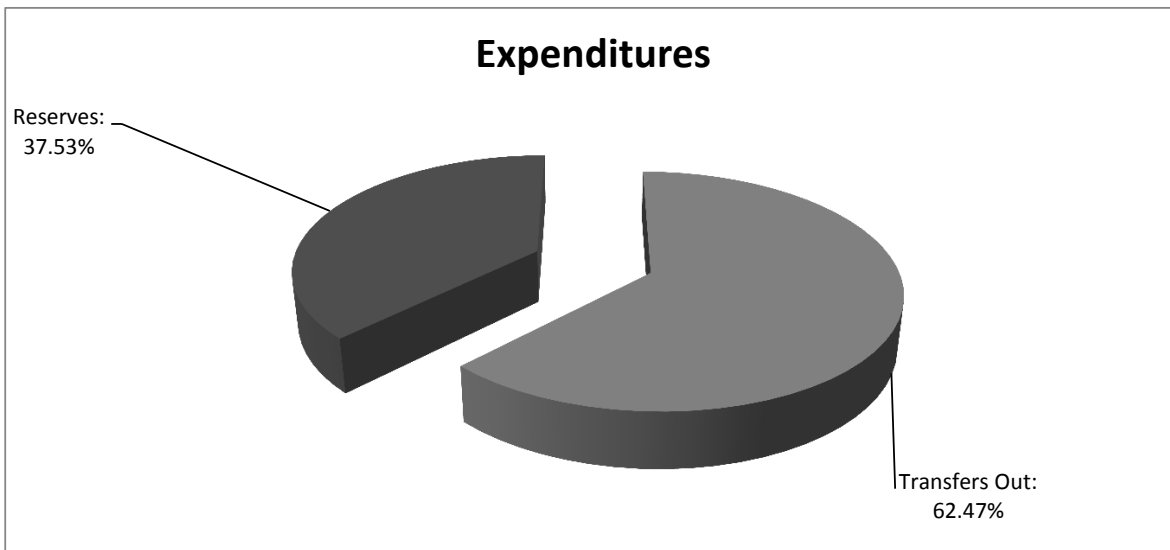
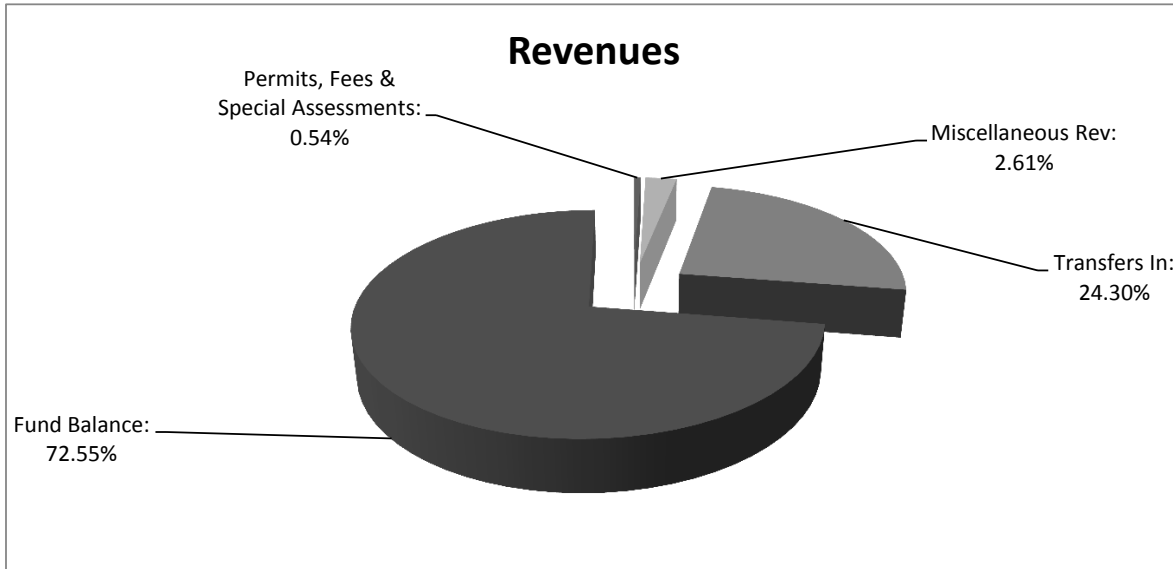
	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	655,609	452,553	440,774	48,900	-391,874
Intergovernmental Revenue	181,477	0	0	0	0
Miscellaneous Revenues	184,883	43,639	33,579	14,500	-19,079
Less 5% Statutory Reduction	0	0	-23,718	-3,170	20,548
Transfers In	4,163,761	2,688,487	3,445,779	774,546	-2,671,233
Fund Balance	0	0	3,705,471	4,872,226	1,166,755
Total Revenues:	\$5,185,730	\$3,184,679	\$7,601,885	\$5,707,002	-\$1,894,883
Expenditures					
Operating Expenses	419	83,782	7,000	100	-6,900
Capital Outlay	6,090,685	528,553	3,778,869	1,823,126	-1,955,743
Transfers Out	2,379,148	2,949,821	2,931,307	2,420,971	-510,336
Reserves - Capital	0	0	884,709	1,462,805	578,096
Total Expenditures:	\$8,470,252	\$3,562,156	\$7,601,885	\$5,707,002	-\$1,894,883

FUND 185 - TRANSPORTATION IMPACT FEE ZONE 5 FUND

TRANSPORTATION

Programs & Services:

Growth related
transportation
improvements



FUND 185 – TRANSPORTATION IMPACT FEE ZONE 5 FUND

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. FY 2012, revenues are projected to decrease due to the impact fee moratorium; therefore, no funding has been allocated for new projects.

PERTINENT FUND INFORMATION

- No projects are budgeted for FY12.

FUND 185 – TRANSPORTATION IMPACT FEE ZONE 5 FUND
REVENUE SOURCES

Osceola County has four (4) growth related impact fee assessments which were established by Ordinance 06-38. Impact fee assessments within unincorporated Osceola County are collected for facility improvements relating to Transportation, Parks & Recreation and Fire Rescue. Impact fee assessments are implemented as part of the Building Permit activity associated with residential, and/or non-residential (commercial / industrial) building development which are separated by zones. During fiscal year 2009, the County created separate funds to account for each zone's revenue and corresponding expenditures with roads. This fund accounts for the impact fees levied on developments which will have an effect on the County's transportation system in zone 5 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. Revenues collected are used to fund arterial and road construction improvements within a geographically described district/zone. Funding sources include the levy for road impact fees, inter-fund transfers from the general fund and balance forward from prior year.

PERMITS, FEES & SPECIAL ASSESSMENTS

Revenues realized from the impact fees levied on developments which have an effect on the County's transportation system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

TRANSFERS IN

The transfer in for FY12 is from the Local Option Sales Tax Fund to assist this fund in meeting its debt service obligations.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 185-ROAD IMPACT FEE ZONE 5

FUND SUMMARY:

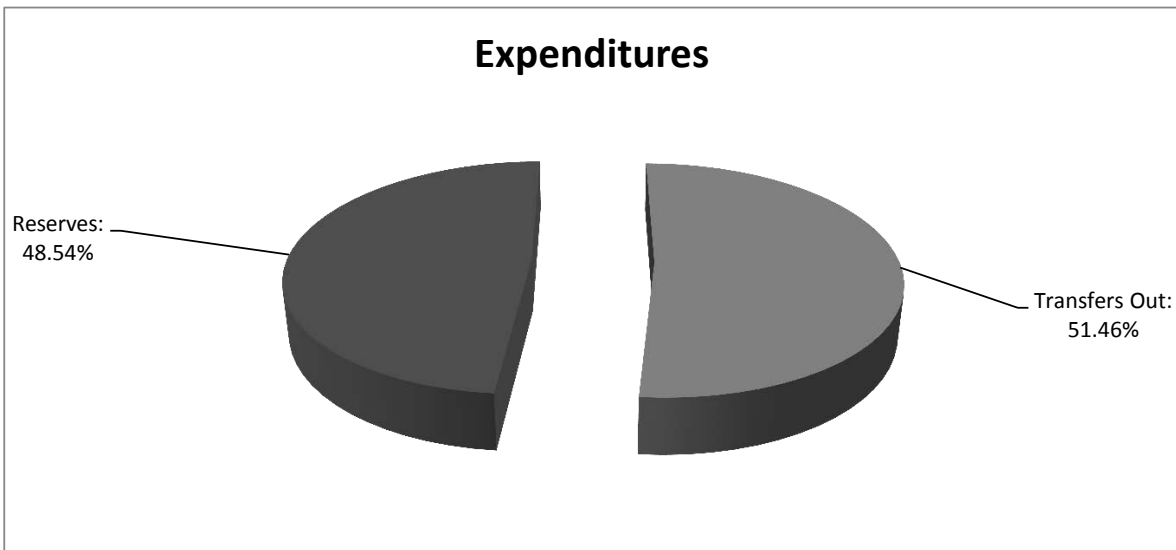
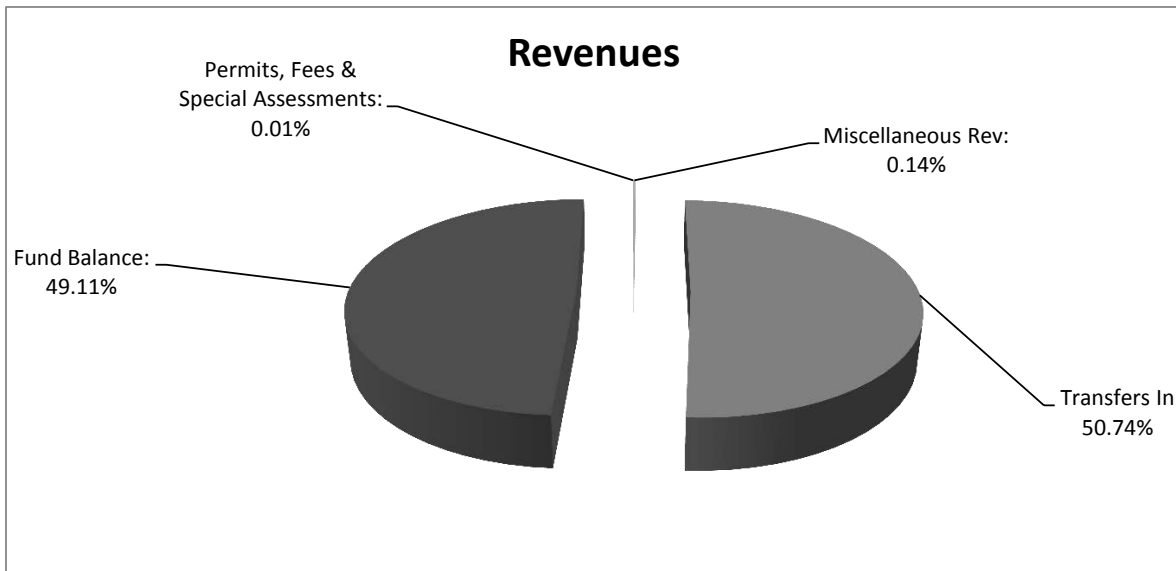
	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	255,169	80,645	64,023	8,082	-55,941
Miscellaneous Revenues	4,466	13,780	9,576	38,920	29,344
Less 5% Statutory Reduction	0	0	-3,680	-2,350	1,330
Transfers In	4,658,449	862,704	1,284,415	362,704	-921,711
Fund Balance	0	0	727,354	1,083,116	355,762
Total Revenues:	\$4,918,084	\$957,129	\$2,081,688	\$1,490,472	-\$591,216
Expenditures					
Operating Expenses	18,993	106	150	100	-50
Capital Outlay	2,636,420	0	0	0	0
Transfers Out	1,114,108	1,178,430	1,169,976	931,050	-238,926
Reserves - Capital	0	0	911,562	559,322	-352,240
Total Expenditures:	\$3,769,521	\$1,178,536	\$2,081,688	\$1,490,472	-\$591,216

FUND 186 - TRANSPORTATION IMPACT ZONE 6 FUND

TRANSPORTATION

Programs & Services:

Growth related
transportation
improvements



FUND 186 – TRANSPORTATION IMPACT FEE ZONE FUND

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 FY 2012, 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. As a result, no funding has been allocated for new projects in FY12.

PERTINENT FUND INFORMATION

- No projects are budgeted for FY12.

FUND 186 – TRANSPORTATION IMPACT FEE ZONE 6 FUND
REVENUE SOURCES

Osceola County has four (4) growth related impact fee assessments which were established by Ordinance 06-38. Impact fee assessments within unincorporated Osceola County are collected for facility improvements relating to Transportation, Parks & Recreation and Fire Rescue. Impact fee assessments are implemented as part of the Building Permit activity associated with residential, and/or non-residential (commercial / industrial) building development which are separated by zones. This fund accounts for the impact fees levied on developments which will have an effect on the County's transportation system in zone 6 which includes the extreme southern portion of the County. Revenues collected are used to fund arterial and road construction improvements within a geographically described district/zone. Funding sources include the levy for road impact fees, inter-fund transfers from the general fund and balance forward from prior year.

PERMITS, FEES & SPECIAL ASSESSMENTS

Revenues realized from the impact fees levied on developments which have an effect on the County's transportation system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

TRANSFERS IN

The transfer in for FY12 is from the Local Option Sales Tax Fund to assist this fund in meeting its debt service obligations.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 186-ROAD IMPACT FEE ZONE 6

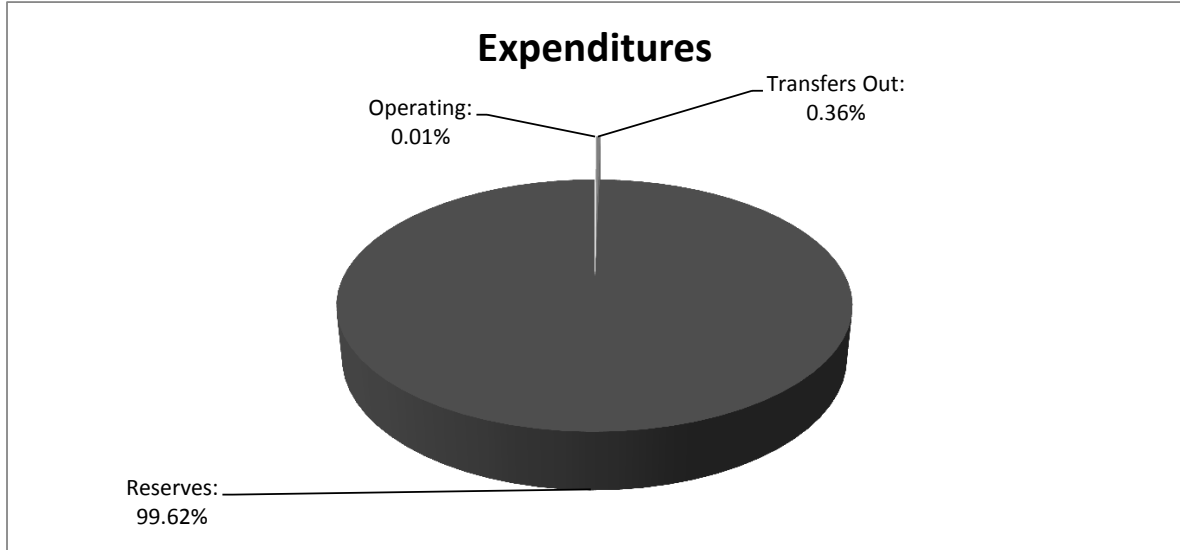
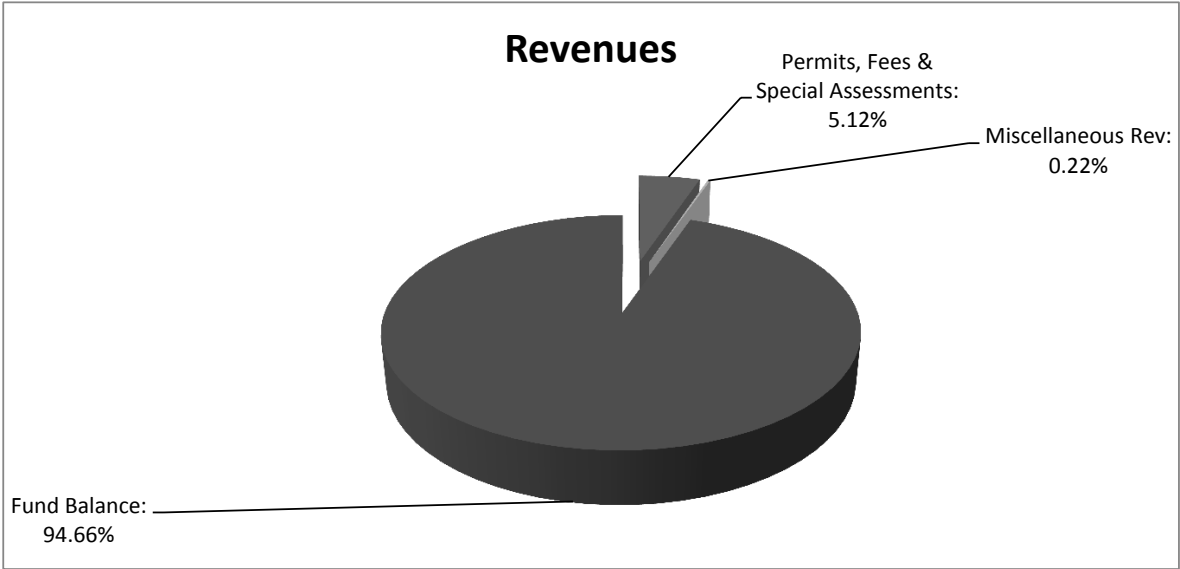
FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	2,090	19	22	20	-2
Miscellaneous Revenues	518	849	815	302	-513
Less 5% Statutory Reduction	0	0	-42	-16	26
Transfers In	157,019	60,006	110,783	111,462	679
Fund Balance	0	0	108,316	107,878	-438
Total Revenues:	\$159,627	\$60,874	\$219,894	\$219,646	-\$248
Expenditures					
Operating Expenses	0	0	0	100	100
Capital Outlay	1	0	0	0	0
Transfers Out	18	112,119	112,299	112,984	685
Reserves - Capital	0	0	107,595	106,562	-1,033
Total Expenditures:	\$19	\$112,119	\$219,894	\$219,646	-\$248

FUND 187 - TRANSPORTATION IMPACT POINCIANA OVERLAY FUND

TRANSPORTATION
Programs & Services:

Growth related
capital
improvements



FUND 187 – TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

TRENDS & ISSUES

The Transportation Impact Fee - Poinciana Overlay fund accounts for revenues and appropriations realized from the impact fees currently levied on developments affecting the County's transportation system in the Poinciana area. For FY 2012, the decline in revenues to the fund has resulted in no projects being allocated to this fund.

PERTINENT FUND INFORMATION

- No projects are budgeted for FY12.

FUND 187 – TRANSPORTATION IMPACT FEE ZONE 6 FUND
REVENUE SOURCES

Osceola County has four (4) growth related impact fee assessments which were established by Ordinance 06-38. Impact fee assessments within unincorporated Osceola County are collected for facility improvements relating to Transportation Education, Parks & Recreation and Fire Rescue. Impact fee assessments are implemented as part of the Building Permit activity associated with residential, and or non-residential (commercial / industrial) building development which are separated by zones. During fiscal year 2009 the County created separate funds to account for each zone's revenue in addition to an "overlay district" referred to as the Poinciana Concurrency Exemption District. This fund accounts for revenues and appropriations realized from the impact fees the County currently levies on developments which will have an effect on the County's transportation system in the Poinciana area. Revenues collected are used to support road construction improvements within the Poinciana Planned Development. Funding sources include the levy for road impact fees and balance forward from prior year.

PERMITS, FEES & SPECIAL ASSESSMENTS

Revenues realized from the impact fees levied on developments which have an effect on the County's transportation system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	53,483	59,143	70,970	20,441	-50,529
Miscellaneous Revenues	1,365	2,816	2,478	895	-1,583
Less 5% Statutory Reduction	0	0	-3,672	-1,067	2,605
Transfers In	211,460	0	0	0	0
Fund Balance	0	0	339,725	377,968	38,243
Total Revenues:	\$266,308	\$61,959	\$409,501	\$398,237	-\$11,264
Expenditures					
Operating Expenses	0	0	0	50	50
Transfers Out	0	280	1,926	1,444	-482
Reserves - Capital	0	0	407,575	396,743	-10,832
Total Expenditures:	\$0	\$280	\$409,501	\$398,237	-\$11,264

Debt Service Funds

Table of Contents

Fund - Fund Title	Page
Debt Service Fund Group Description	1
202 – Debt Service Sales Tax Revenue Bonds 2009 Fund.....	2
210 – Debt Service West 192 IIC Fund	5
226 – Gas Tax Revenue Bonds Series 1998 Fund	8
230 – West 192 Phase IIA Revenue Bonds Fund	11
231 – TDT Revenue Bond Series 2002A Debt Service Fund.....	14
232 – Sales Tax Revenue Bonds Series 2002 Debt Service Fund.....	17
233 – Gas Tax Revenue Refunding Bond Series 2003 Debt Service Fund	20
234 – Save Osceola GO Bonds Series 2006 Debt Service Fund	23
235 – Infrastructure Sales Tax Bond 2007 Debt Service Fund.....	26
236 – Capital Improvement Revenue Bonds Series 2009 Fund.....	29
237 – Sales Tax Revenue Refunding Bonds Series 2010 Fund.....	32
238 – GO Bond Series 2010 Debt Service Fund.....	35

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.

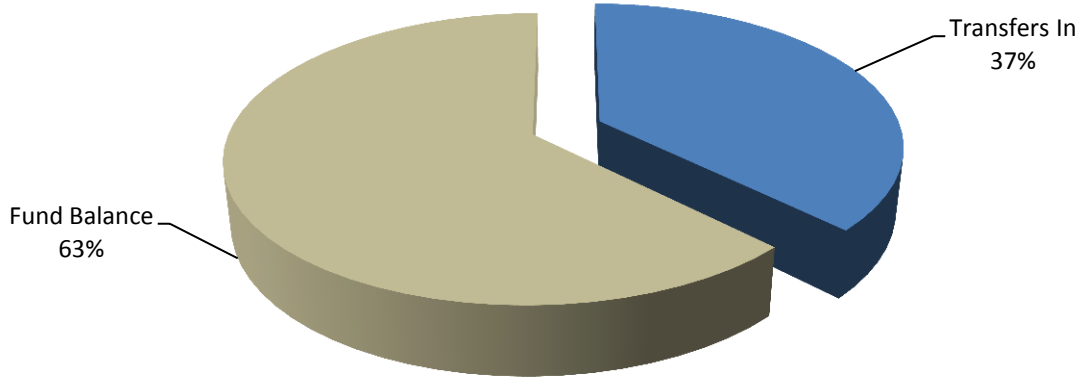
FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009 FUND

Sales Tax Revenue Bonds

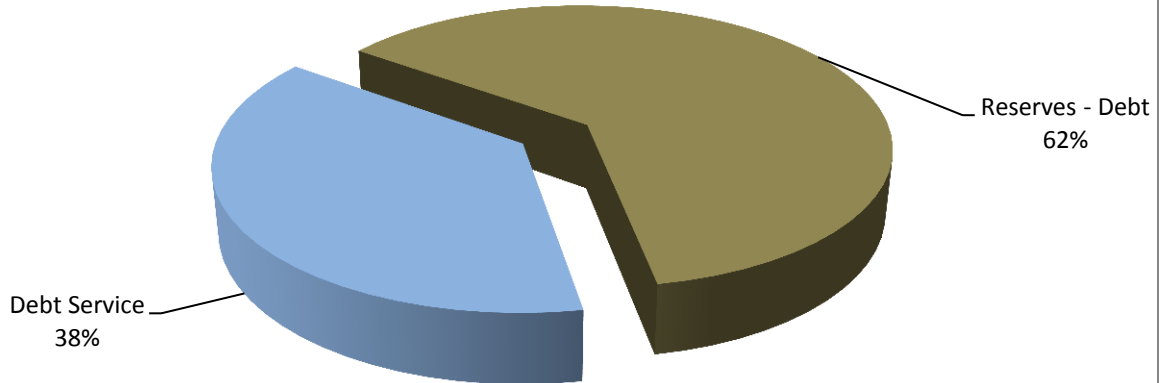
Programs & Services

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009 FUND

TRENDS & ISSUES

This Fund was established in FY09 to account for only the payment of principal, interest and other debt service costs 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, 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. There are no Operating Expenses associated with this Fund. Overall, this Fund is projected to increase by .02% over FY11 Adopted. This bond will sunset in October 2038.

PERTINENT FUND INFORMATION

Funds support Debt Service costs, as well as 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 to the County's Administrative Building and Courthouse.

REVENUE SOURCES

The funding sources include Transfers In from the Fire Impact Fee Fund (Fund 177) and the Local Option Sales Surtax Fund (Fund 306) as well as Fund Balance. Below is a description of each of these revenue sources by category:

TRANSFERS IN

Funding sources for debt service payments between individual funds within a governmental reporting entity which are not repayable. The FY12 budget reflects Transfers In from the Fire Impact Fee Fund (Fund 177) and the Local Option Sales Surtax Fund (Fund 306).

FUND BALANCE

These funds represent prior year's (unaudited) ending balances projected for FY12.

FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009 FUND

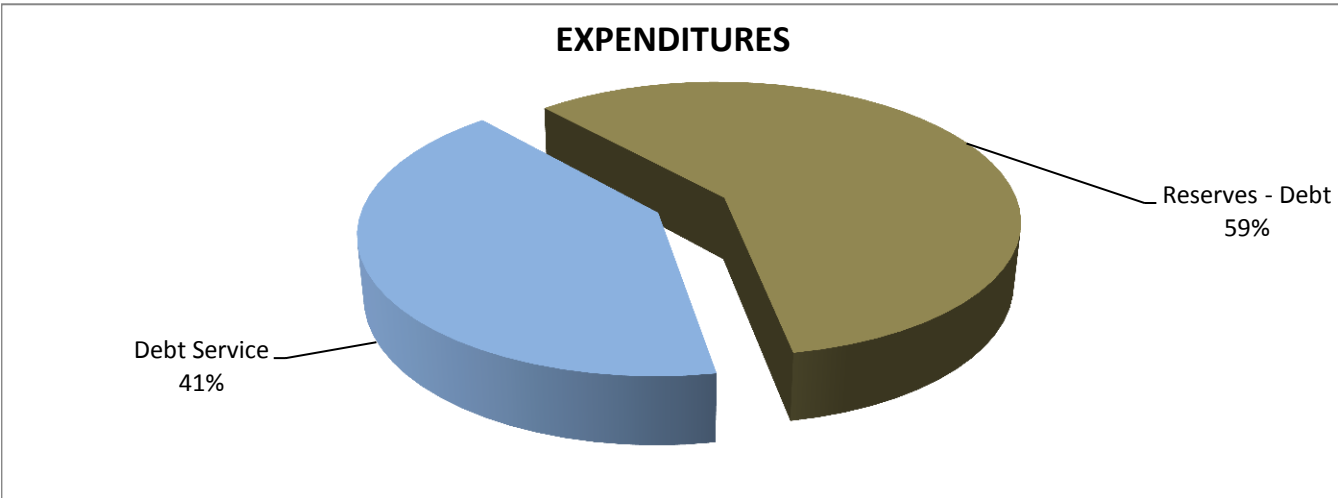
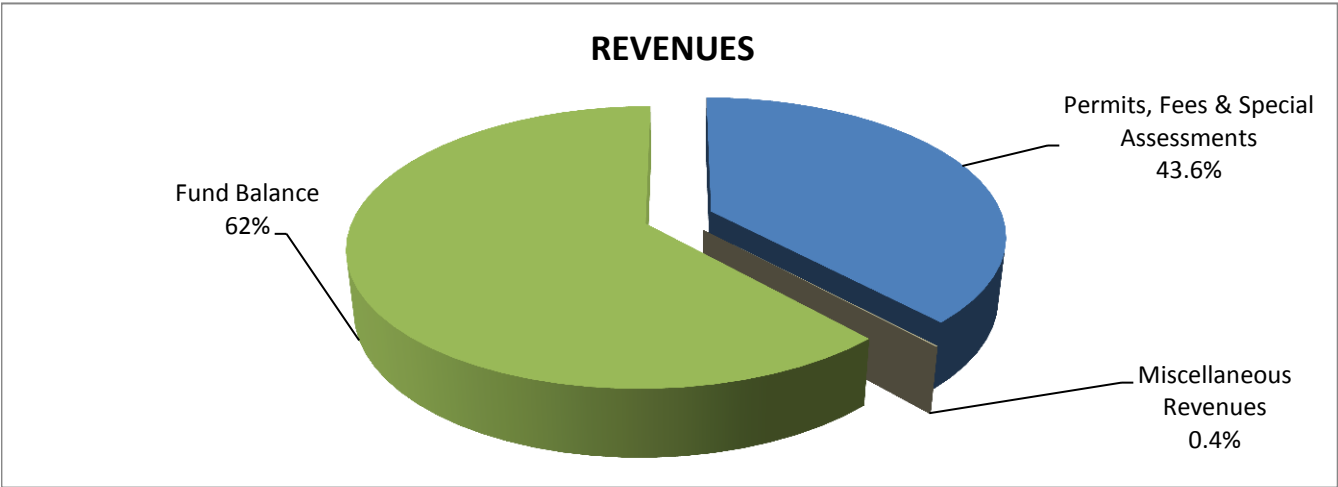
FUND 202 D/S SALES TAX REV 2009:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	35,214	45,955	0	0	0
Other Sources	4,660,000	0	0	0	0
Transfers In	1,561,465	3,197,007	3,156,518	3,155,177	-1,341
Fund Balance	0	0	5,273,723	5,291,252	17,529
Total Revenues:	\$6,256,679	\$3,242,962	\$8,430,241	\$8,446,429	\$16,188
<u>Expenditures</u>					
Debt Service	1,867,957	2,311,006	3,185,944	3,188,507	2,563
Reserves - Debt	0	0	5,244,297	5,257,922	13,625
Total Expenditures:	\$1,867,957	\$2,311,006	\$8,430,241	\$8,446,429	\$16,188

FUND 210 - DEBT SERVICE WEST 192 PHASE IIC FUND

WEST 192 PHASE IIC
Programs & Services:

Debt Service
Payments



FUND 210 – W 192 PHASE IIC

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.

PERTINENT FUND INFORMATION

This Fund supports the operations of the following:

- Principal & Interest bond payments

REVENUE SOURCES

The primary funding sources for this Fund are Special Assessments and Fund Balance.

PERMITS, FEES & SPECIAL ASSESSMENTS

As approved in Ordinance 95-08, the Board may impose special assessment fees against non-residential properties along the W192 corridor. These rates, which must be approved by the BOCC, are calculated and assessed annually. The FY12 rates were approved in Resolution 11-082R.

MISCELLANEOUS REVENUES

This is interest revenue on cash balances. The FY12 budget is conservative because of declining interest rates.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 210-W 192 PHASE IIC

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	331,123	285,536	310,343	311,697	1,354
Miscellaneous Revenues	8,910	6,945	2,700	700	-2,000
Less 5% Statutory Reduction	0	0	-15,652	-15,620	32
Other Sources	4,096	7,356	0	0	0
Fund Balance	0	0	398,893	506,639	107,746
Total Revenues:	\$344,129	\$299,837	\$696,284	\$803,416	\$107,132
<u>Expenditures</u>					
Debt Service	572,225	231,400	228,800	331,100	102,300
Reserves - Debt	0	0	467,484	472,316	4,832
Total Expenditures:	\$572,225	\$231,400	\$696,284	\$803,416	\$107,132

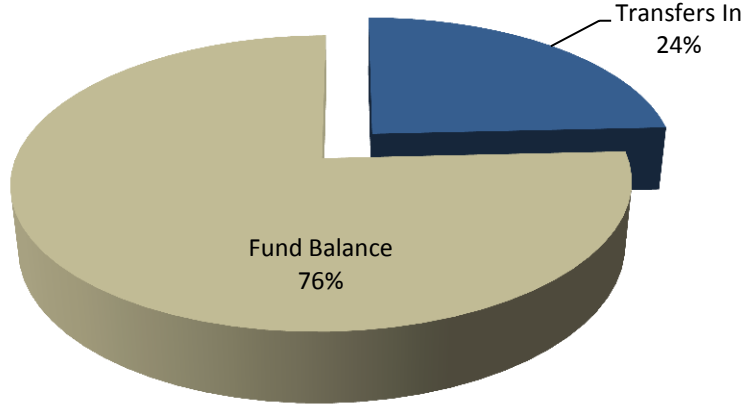
FUND 226 - GAS TAX REVENUE BONDS SERIES 1998 FUND

**GAS TAX REVENUE BONDS SERIES
1998**

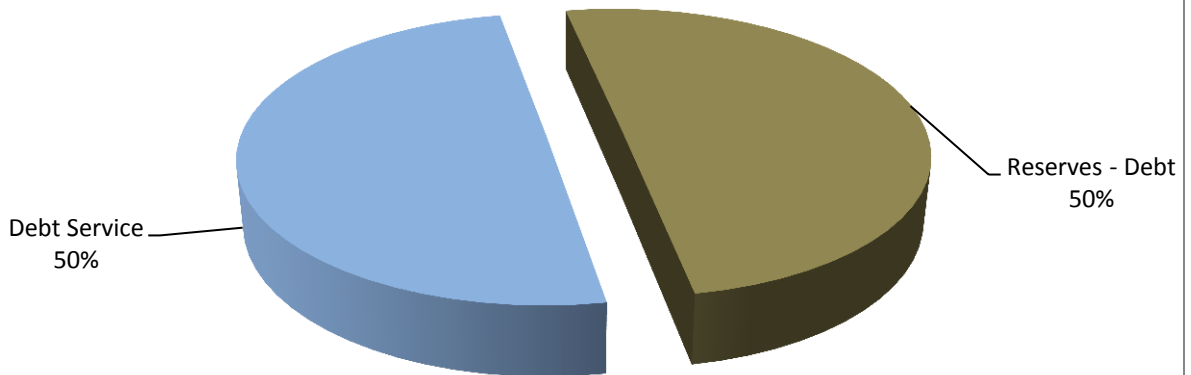
Programs & Services

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 226 - GAS TAX REVENUE BONDS SERIES 1998 FUND

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. Overall, this Fund is projected to decrease by 20.2% from FY11 Adopted. The final Debt Service payment for this bond issue is scheduled for April 2013.

PERTINENT FUND INFORMATION

This Fund supports the Debt Service costs related to the Series 1998, Gas Tax Revenue Refunding Bonds.

REVENUE RESOURCES

The funding sources include Transfers In from the Transportation Trust Fund and Fund Balance. Below is a description of each of these revenue sources by category:

TRANSFERS IN

Intergovernmental Transfers In are funding sources for debt service payments between individual funds within a governmental reporting entity which are not repayable. The FY12 budget reflects Transfers In from the Transportation Trust Fund (Fund 102). Transfers In are projected to decrease 51.5% from FY11 Adopted.

FUND BALANCE

These funds represent prior year's (unaudited) ending balances projected for FY12.

FUND 226 - GAS TAX REVENUE BONDS SERIES 1998 FUND

GAS TAX REVENUE BONDS SERIES 1998:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	12,635	7,068	0	0	0
Transfers In	484,350	495,301	496,235	240,520	-255,715
Fund Balance	0	0	748,773	751,955	3,182
Total Revenues:	\$496,985	\$502,369	\$1,245,008	\$992,475	-\$252,533
<u>Expenditures</u>					
Debt Service	496,858	494,083	500,120	494,675	-5,445
Reserves - Debt	0	0	744,888	497,800	-247,088
Total Expenditures:	\$496,858	\$494,083	\$1,245,008	\$992,475	-\$252,533

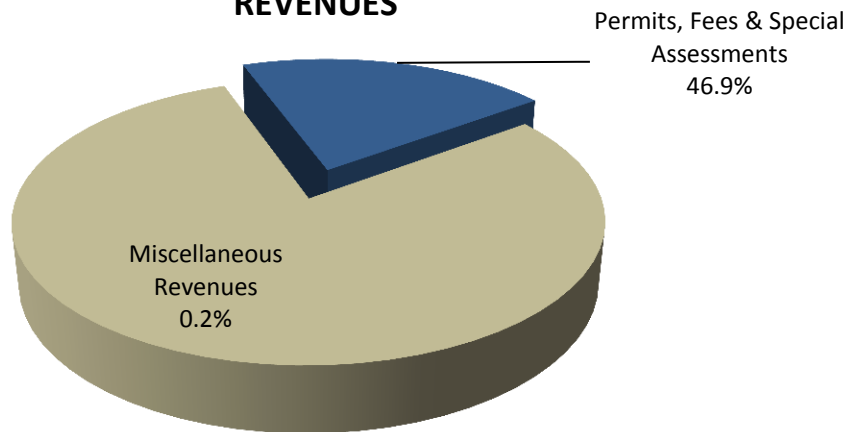
FUND 230 - WEST 192 PHASE IIA REVENUE BONDS

WEST 192 PHASE IIA REVENUE BONDS

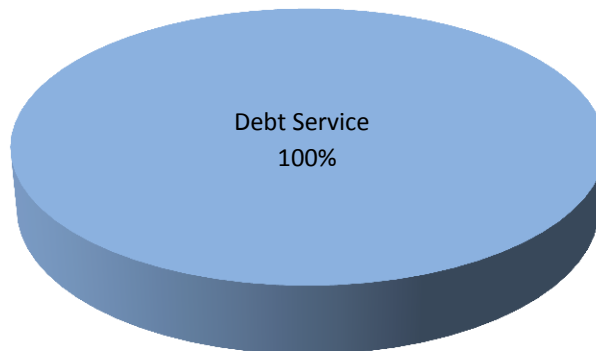
Programs & Services:

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 230 – W 192 IIA REV BOND

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. There are no Operating Expenses associated with this fund. This bond is scheduled to sunset in November 2028.

PERTINENT FUND INFORMATION

This Fund supports the operations of the following:

- Principal & Interest bond payments

REVENUE SOURCES

The primary funding sources for this Fund are Special Assessments and Fund Balance.

PERMITS, FEES & SPECIAL ASSESSMENTS

As approved in Ordinance 95-08, the Board may impose special assessment fees against non-residential properties along the W192 corridor. These rates, which must be approved by the BOCC, are calculated and assessed annually. The FY12 rates were approved in Resolution 11-082R.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 230-W192 IIA REV BOND

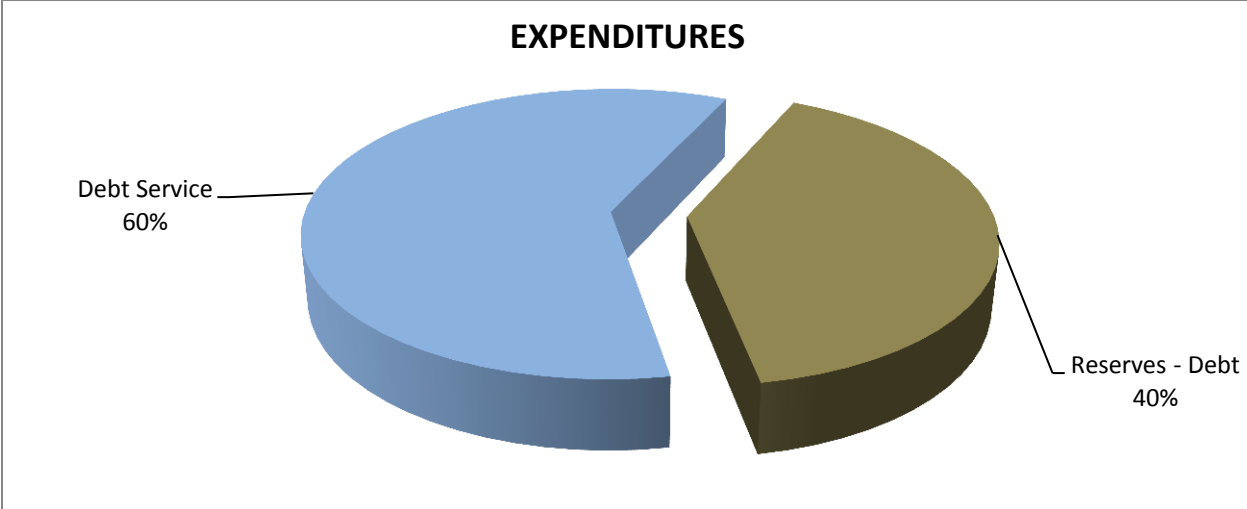
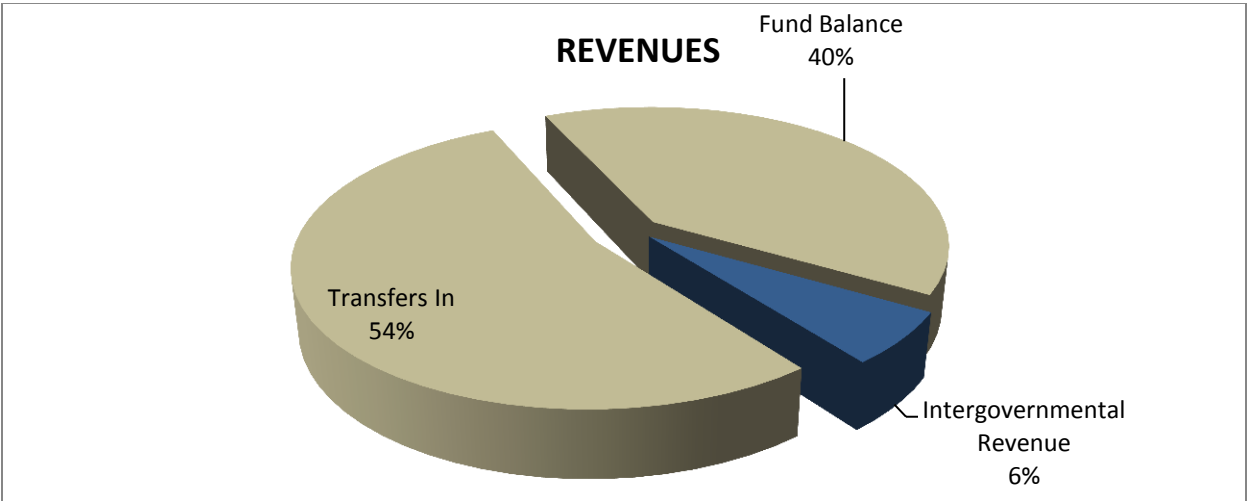
FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Permits, Fees & Special Assessments	701,334	690,014	650,762	276,633	-374,129
Miscellaneous Revenues	10,221	7,348	2,700	0	-2,700
Less 5% Statutory Reduction	0	0	-32,673	-13,832	18,841
Other Sources	8,676	17,785	0	0	0
Fund Balance	0	0	734,442	1,071,816	337,374
Total Revenues:	\$720,231	\$715,147	\$1,355,231	\$1,334,617	-\$20,614
<u>Expenditures</u>					
Debt Service	1,468,217	427,884	312,608	1,334,617	1,022,009
Reserves - Debt	0	0	1,042,623	0	-1,042,623
Total Expenditures:	\$1,468,217	\$427,884	\$1,355,231	\$1,334,617	-\$20,614

FUND 231 - TDT REVENUE BOND SERIES 2002A DEBT SERVICE FUND

TDT REVENUE BOND SERIES 2002A
Programs & Services

Debt Service
Payments



FUND 231 - TDT REVENUE BOND SERIES 2002A DEBT SERVICE FUND

TRENDS & ISSUES

This Fund was established to account 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/ Ag Center. The final Debt Service payment for this Bond issue is scheduled for April 2033.

The Debt Service Budget includes the amount of principal and interest payment scheduled for each fiscal year as per the bond document debt service schedule. There are no Operating Expenses associated with this Fund. Reserves are established by bond covenants and are maintained within this Fund. These Reserves are projected to increase by \$35,347 over FY11 Adopted. Overall, this Fund is projected to increase by .04% over FY11 Adopted.

PERTINENT FUND INFORMATION

This fund supports the following:

- Debt Service costs for the Osceola County Agricultural Center/ Stadium Complex

REVENUE SOURCES

The funding sources include a State Grant, Transfers In from the Tourist Development Tax Fund (Fund 104) and Balance Forward. Below is a description of each of these revenue sources by category:

INTERGOVERNMENTAL REVENUE

The Culture/ Recreation State Grant is received from the Florida Department of Revenue for the Retained Spring Training Franchise.

TRANSFERS IN

Intergovernmental Transfers In are funding sources for debt service payments between individual funds within a governmental reporting entity which are not repayable. The FY12 budget reflects transfers from the Tourist Development Tax Fund (Fund 104) for repayment of this bond issue. Transfers In for FY12 are projected to increase by \$32,696 over FY11 Adopted.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 231 - TDT REVENUE BOND SERIES 2002A DEBT SERVICE FUND

FUND 231 -TDT REVENUE BOND SERIES 2002A DEBT SERVICE FUND:

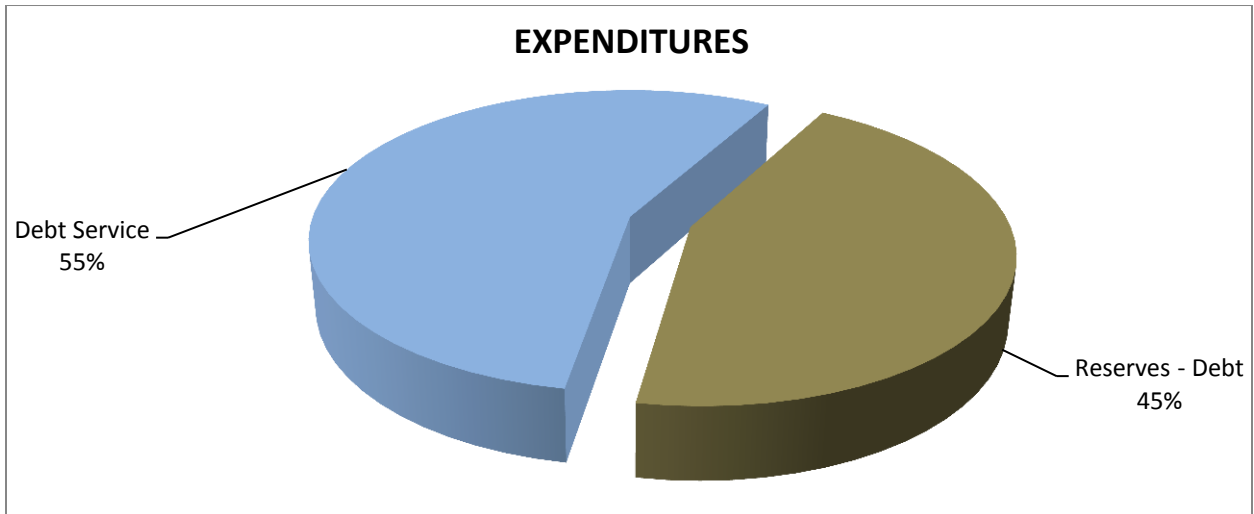
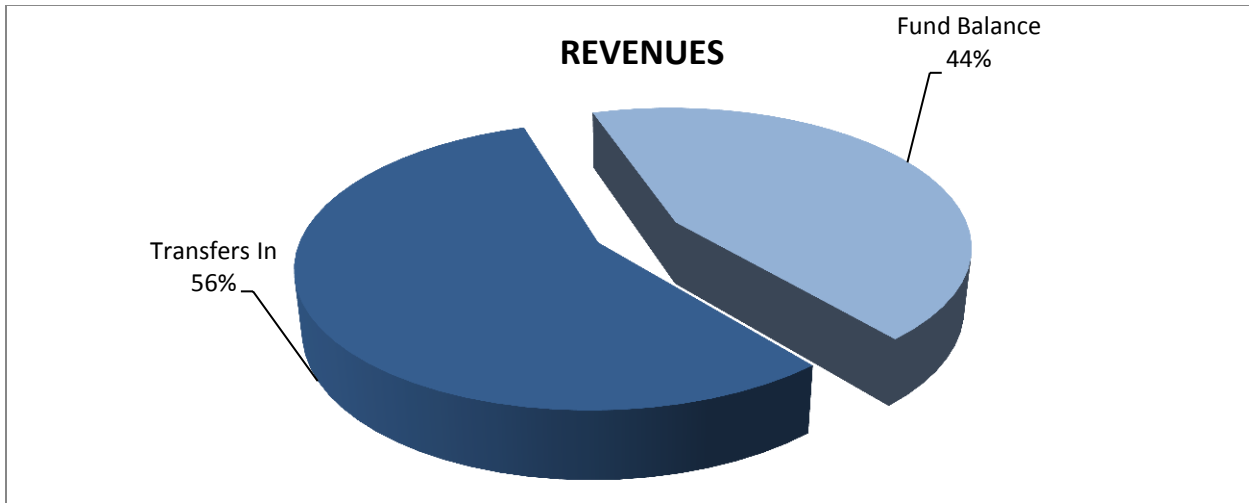
	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Intergovernmental Revenue	500,004	500,004	500,000	500,000	0
Miscellaneous Revenues	21,149	28,210	15,000	0	-15,000
Less 5% Statutory Reduction	0	0	-750	0	750
Transfers In	4,389,483	4,395,272	4,387,018	4,419,714	32,696
Fund Balance	0	0	3,279,613	3,294,360	14,747
Total Revenues:	\$4,910,636	\$4,923,486	\$8,180,881	\$8,214,074	\$33,193
<u>Expenditures</u>					
Debt Service	4,891,083	4,888,956	4,886,521	4,884,367	-2,154
Reserves - Debt	0	0	3,294,360	3,329,707	35,347
Total Expenditures:	\$4,891,083	\$4,888,956	\$8,180,881	\$8,214,074	\$33,193

FUND 232 - SALES TAX REVENUE BONDS SERIES 2002 DEBT SERVICE FUND

**SALES TAX REVENUE BONDS SERIES
2002**

Programs & Services

Debt Service
Payments



FUND 232 - SALES TAX REVENUE BONDS SERIES 2002 DEBT SERVICE FUND

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. The Debt Service Budget includes the amount of principal and interest payment scheduled for each fiscal year as per the bond document debt service schedule. There are no Operating Expenses associated with this Fund. Reserves are established by bond covenants and are maintained within this Fund. Overall, this Fund is projected to increase .06% over FY11 Adopted. These bonds will sunset in October 2022.

PERTINENT FUND INFORMATION

This Fund supports debt service costs, as well as the provision of funds to finance the cost of acquisition, construction, expansion and improvement of the County's courthouse and administrative facilities. This Fund supports other projects, such as the Poinciana Health Department's modular facility, Fire Stations in Reunion and Harmony and Fire and EMS equipment, to name a few.

REVENUE SOURCES

The funding sources include Transfers In from the Infrastructure Sales Tax Fund and Fund Balance. Below is a description of each of these revenue sources by category:

TRANSFERS IN

Intergovernmental Transfers In are funding sources for debt service payments between individual funds within a governmental reporting entity which are not repayable. The FY12 budget reflects Transfers In from the Local Option Sales Surtax Fund (Fund 306) for repayment of this bond issue. Transfers In for FY12 are projected to increase by \$34,300 over FY11 Adopted.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 232 - SALES TAX REVENUE BONDS SERIES 2002 DEBT SERVICE FUND

FUND 232 - SALES TAX REVENUE BONDS SERIES 2002 DEBT SERVICE FUND:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	20,206	30,871	15,000	0	-15,000
Less 5% Statutory Reduction	0	0	-750	0	750
Transfers In	4,050,588	4,059,107	4,050,987	4,085,287	34,300
Fund Balance	0	0	3,170,649	3,194,654	24,005
Total Revenues:	\$4,070,794	\$4,089,978	\$7,235,886	\$7,279,941	\$44,055
<u>Expenditures</u>					
Debt Service	4,044,213	4,039,222	4,041,232	4,039,947	-1,285
Reserves - Debt	0	0	3,194,654	3,239,994	45,340
Total Expenditures:	\$4,044,213	\$4,039,222	\$7,235,886	\$7,279,941	\$44,055

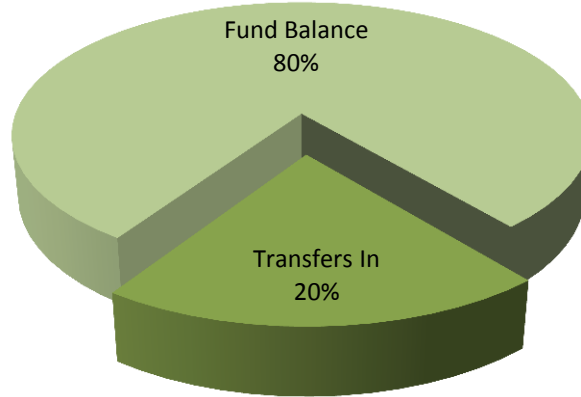
FUND 233 - GAS TAX REVENUE REFUNDING BOND SERIES 2003 DEBT SERVICE FUND

**GAS TAX REVENUE REFUNDING
BOND SERIES 2003**

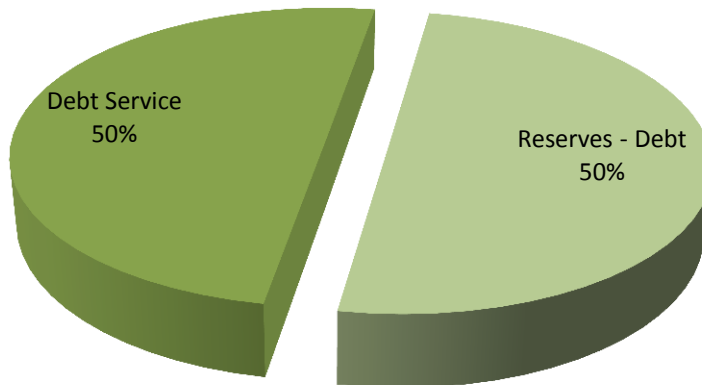
Programs & Services

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 233 - GAS TAX REVENUE REFUNDING BOND SERIES 2003 DEBT SERVICE FUND

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, which 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 Expenses associated with this Fund. Overall, this fund is projected to decrease 22.7% from FY11 Adopted. These bonds will sunset in April 2013.

PERTINENT FUND INFORMATION

This Fund supports the Debt Service costs related to the Series 2003, Gas Tax Refunding Bonds.

REVENUE SOURCES

The funding sources include Transfers In from the Transportation Trust Fund and Fund Balance. Below is a description of each of these revenue sources by category:

TRANSFERS IN

Intergovernmental Transfers In are funding sources for debt service payments between individual funds within a governmental reporting entity which are not repayable. The FY12 budget reflects a Transfer In from the Transportation Trust Fund (Fund 102) for debt payment. Transfers In are projected to decrease 58.6% from FY11 Adopted.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 233 - GAS TAX REVENUE REFUNDING BOND SERIES 2003 DEBT SERVICE FUND

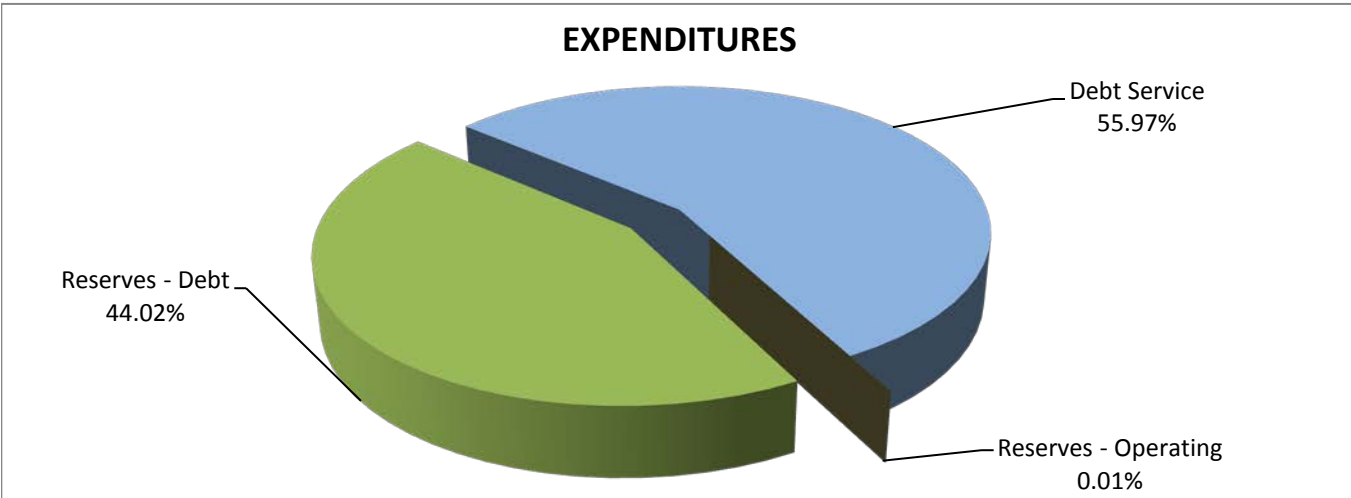
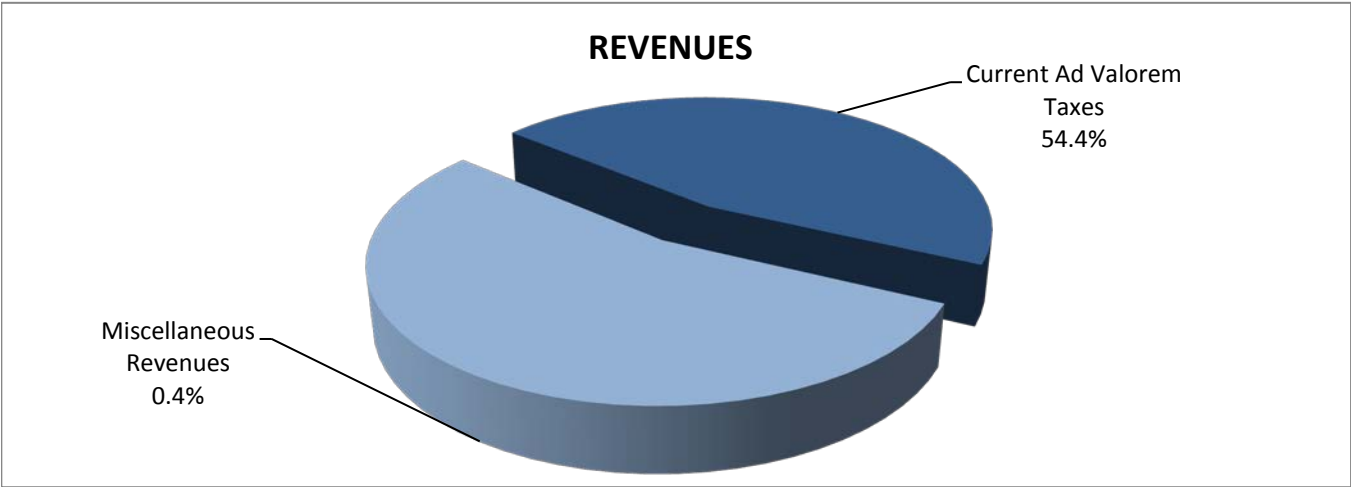
FUND 233 - GAS TAX REVENUE REFUNDING BOND SERIES 2003 DEBT SERVICE FUND:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	59,768	32,894	20,000	0	-20,000
Less 5% Statutory Reduction	0	0	-1,000	0	1,000
Transfers In	2,152,152	2,175,590	2,182,240	903,117	-1,279,123
Fund Balance	0	0	3,503,223	3,503,483	260
Total Revenues:	\$2,211,920	\$2,208,484	\$5,704,463	\$4,406,600	-\$1,297,863
<u>Expenditures</u>					
Debt Service	2,204,755	2,204,200	2,200,980	2,201,500	520
Reserves - Debt	0	0	3,503,483	2,205,100	-1,298,383
Total Expenditures:	\$2,204,755	\$2,204,200	\$5,704,463	\$4,406,600	-\$1,297,863

FUND 234 - SAVE OSCEOLA GO BONDS SERIES 2006 DEBT SERVICE FUND

SAVE OSCEOLA GO BONDS SERIES 2006
Programs & Services:

Debt Service
Payments



FUND 234 – LTD GO BONDS 2006 ENVIRONMENTAL LANDS

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 payoff of the commercial paper reduced the amount of Ad Valorem revenue collected for Debt Service payments and also the amount needed to be held in reserves, thereby reducing the interest income generated in this Fund.

PERTINENT FUND INFORMATION

This Fund supports the operations of the following:

- Principal & Interest bond payments

REVENUE SOURCES

Per Ordinance No 06-25, as approved by voter referendum and 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. Monies collected pursuant to Ordinance No 06-25 are split between multiple funds.

AD VALOREM TAXES

Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. The millage rates that fund the Environmental Lands Program are comprised of 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 decline in revenue in FY12 is based on information received from the Office of the Comptroller.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 234-LTD GO BONDS 2006 ENVIRONMENTAL LANDS

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,617,595	1,614,292	1,176,098	992,022	-184,076
PY Delinquent Ad Valorem Tax	0	5,281	100	0	-100
Miscellaneous Revenues	15,056	25,226	8,500	0	-8,500
Less 5% Statutory Reduction	0	0	-59,235	-49,601	9,634
Other Sources	0	10,041,718	0	0	0
Fund Balance	0	0	977,538	1,168,247	190,709
Total Revenues:	\$1,632,651	\$11,686,517	\$2,103,001	\$2,110,668	\$7,667
<u>Expenditures</u>					
Debt Service	1,383,544	11,276,527	1,185,799	1,181,373	-4,426
Reserves - Operating	0	0	0	183	183
Reserves - Debt	0	0	917,202	929,112	11,910
Total Expenditures:	\$1,383,544	\$11,276,527	\$2,103,001	\$2,110,668	\$7,667

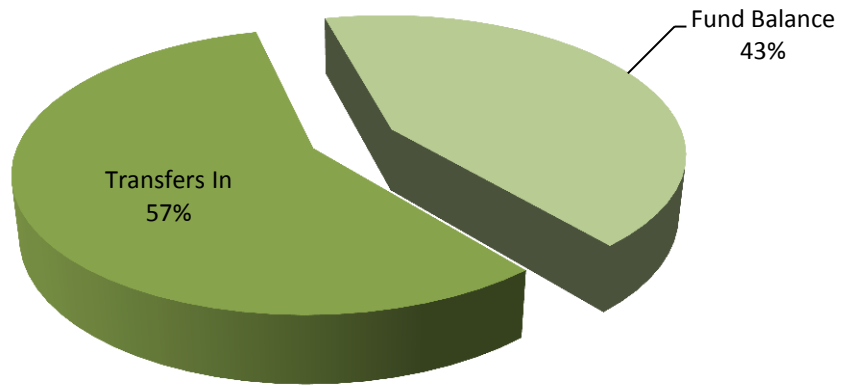
FUND 235 - INFRASTRUCTURE SALES TAX BOND 2007 DEBT SERVICE FUND

**INFRASTRUCTURE SALES TAX BOND
2007**

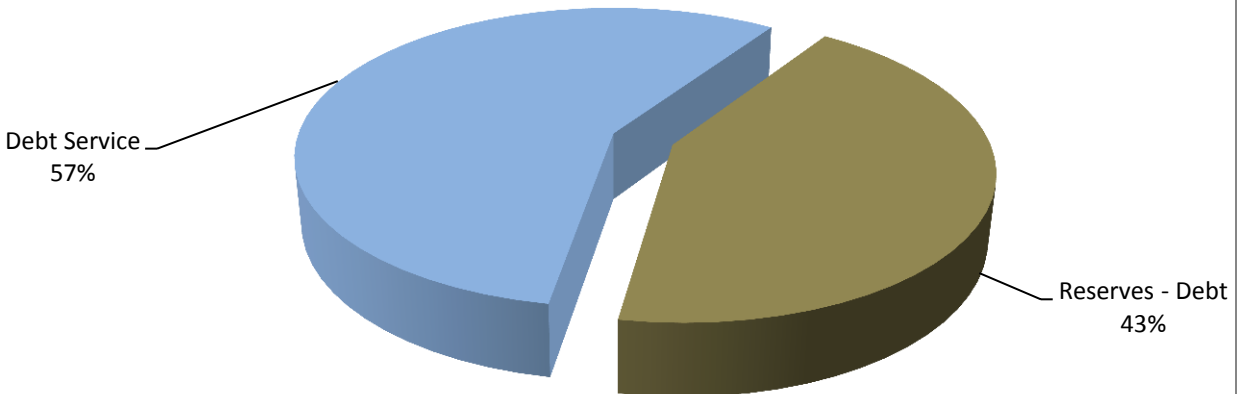
Programs & Services

Debt Service
Payments

REVENUES



EXPENDITURES



FUND 235 - INFRASTRUCTURE SALES TAX BOND 2007 DEBT SERVICE FUND

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest and other debt service costs for 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. There are no Operating Expenses associated with this Fund. Overall, this Fund is projected to increase .05% over FY11 Adopted. This bond will sunset in October 2025.

PERTINENT FUND INFORMATION

This Fund also supports the financing of 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 bonds.

REVENUE SOURCES

The funding sources include Transfers In from the Transportation Impact Fee Zone 1 (Fund 174), Road Impact Fee Zones 2 through 6 (Funds 182-186), Infrastructure Sales Surtax Fund (Fund 306), and Fund Balance. Below is a description of each of these revenue sources by category:

TRANSFERS IN

Intergovernmental Transfers In are funding sources for debt service payments between individual funds within a governmental reporting entity which are not repayable. The FY12 budget reflects Transfers In from the Impact Fee Fund (Fund 174), Road Impact Fee Zones 2 through 6 (Funds 182-186) and the Infrastructure Sales Surtax Fund (Fund 306) for debt payments. Transfers In are projected to increase .06% over FY11 Adopted.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 235 - INFRASTRUCTURE SALES TAX BOND 2007 DEBT SERVICE FUND

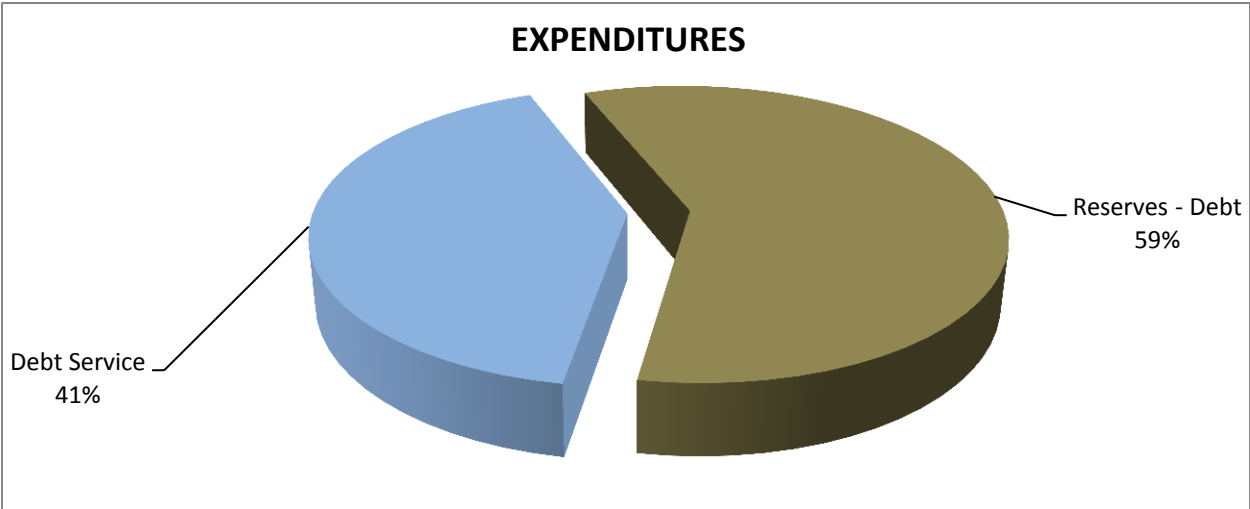
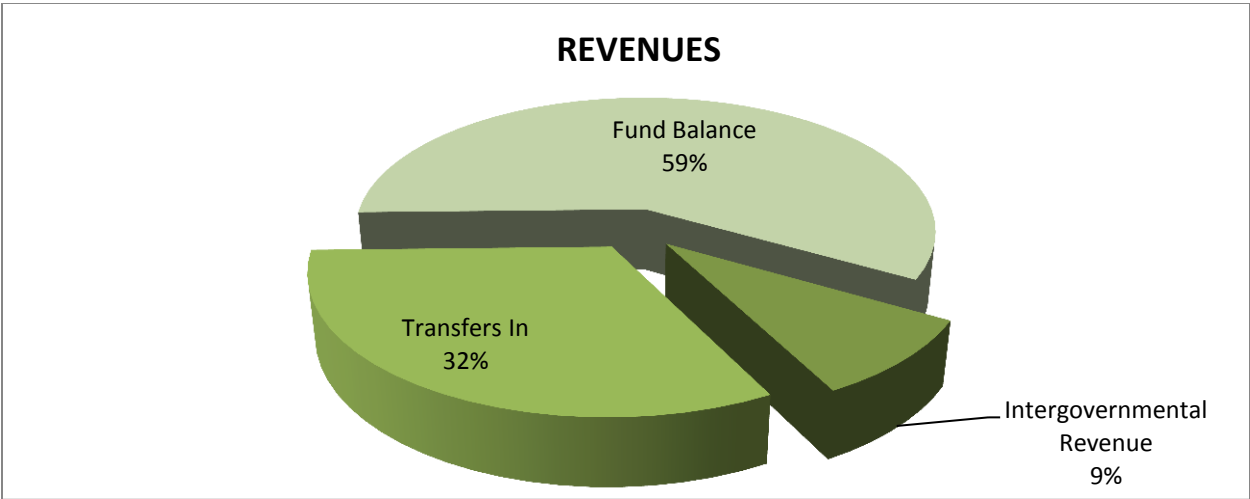
FUND 235 - INFRASTRUCTURE SALES TAX BOND 2007 DEBT SERVICE FUND:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	846	40,560	11,000	0	-11,000
Less 5% Statutory Reduction	0	0	-550	0	550
Transfers In	6,262,444	6,270,860	6,196,650	6,234,617	37,967
Fund Balance	0	0	4,637,272	4,670,909	33,637
Total Revenues:	\$6,263,290	\$6,311,420	\$10,844,372	\$10,905,526	\$61,154
<u>Expenditures</u>					
Debt Service	6,215,844	6,209,794	6,204,172	6,195,663	-8,509
Reserves - Debt	0	0	4,640,200	4,709,863	69,663
Total Expenditures:	\$6,215,844	\$6,209,794	\$10,844,372	\$10,905,526	\$61,154

FUND 236 - CAPITAL IMPROVEMENT BOND SERIES 2009

CAPITAL IMPROVEMENT BOND
SERIES 2009
Programs & Services

Debt Service
Payments



FUND 236 - CAPITAL IMPROVEMENT BOND SERIES 2009

TRENDS & ISSUES

This Fund, established in Fiscal Year 2010, accounts for payments of principal, interest and other debt service costs related to the \$132, 250, 000 Capital Improvement Revenue Bond issued in 2009. This bond was established to fund various capital projects including road and ancillary projects within the County. There are no Operating Expenses associated with this Fund. Overall, this Fund is projected to increase .01% over FY11 Adopted. The final debt service payment for this bond issue is scheduled for October 2039.

PERTINENT FUND INFORMATION

This Fund supports new projects such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility, which are budgeted in the Infrastructure & Equipment Capital Fund (Fund 327). Also funding supports Osceola Parkway Phase I, Poinciana Boulevard and Boggy Creek Park, which are budgeted in the Transportation Impact Fee Capital Fund (Fund 326).

REVENUE SOURCES

The funding sources include Transfers In from the General Fund and 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 Paid on the Build America & Recovery Zone Economic Development Bonds. Below is a description of each of these revenue sources by category:

INTERGOVERNMENTAL REVENUES

Funding is received from a Federal grant (Capital Improvement Revenue Bonds, Series 2009) for interest paid on the Build America Bonds.

MISCELLANEOUS REVENUES

Revenues in this category are reflective of interest earned on bank accounts. In FY12 these revenues are projected to decrease by 77.7% from FY11 Adopted based on prior year's actuals and declining interest rates.

TRANSFERS IN

Intergovernmental Transfers In are funding sources for debt service payments between individual funds within a governmental reporting entity which are not repayable. The FY12 budget reflects Transfers In from the General Fund and Impact Fee Funds (Fund 174 and Fund 182), Zones 1 and 2 for debt payments. Transfers In are projected to decrease .4% from FY11 Adopted.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 236 - CAPITAL IMPROVEMENT BOND SERIES 2009

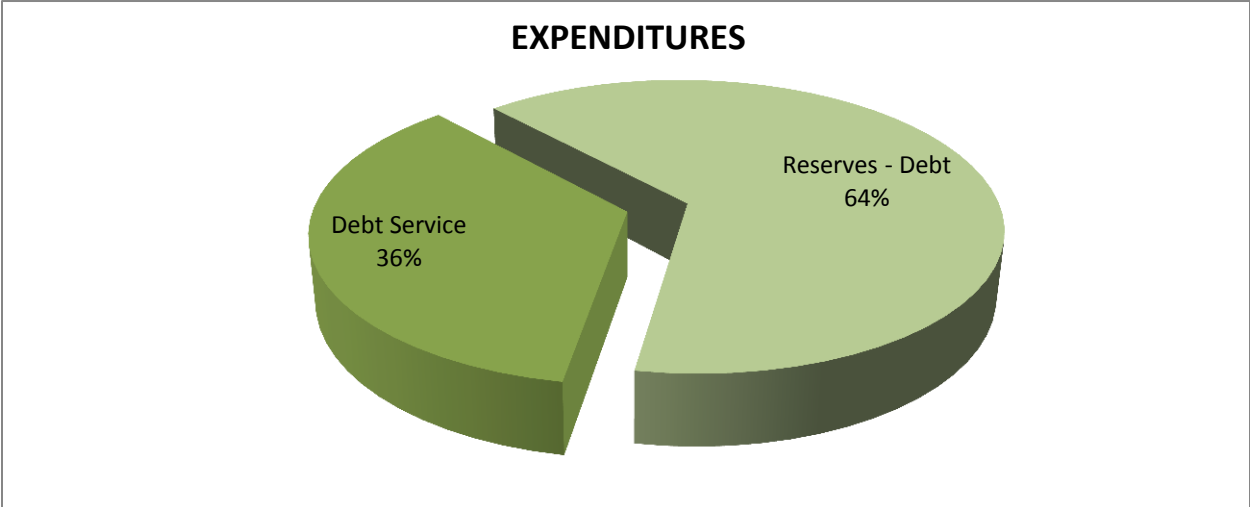
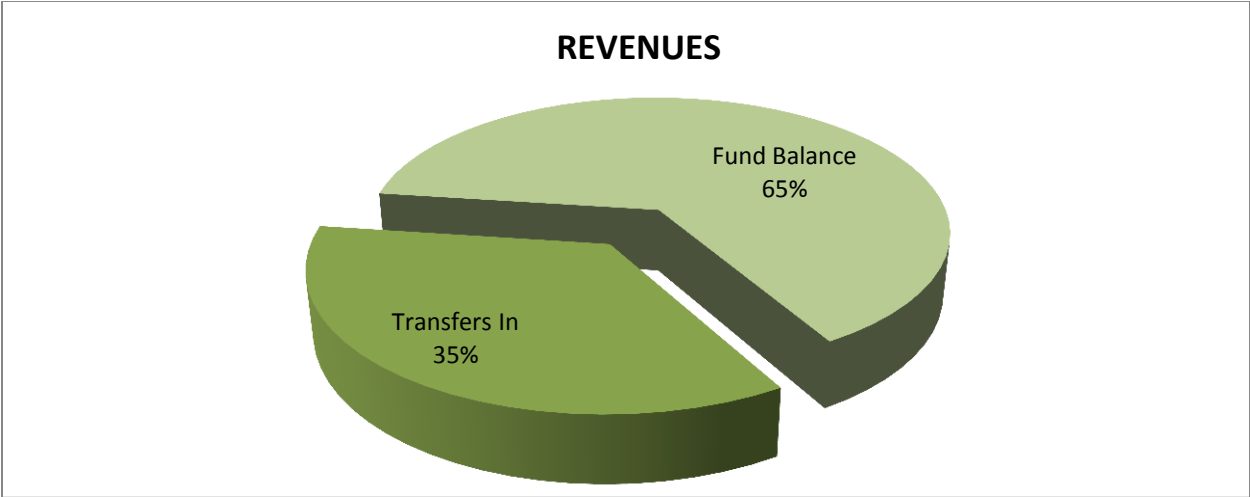
FUND 236 - CAPITAL IMPROVEMENT BOND SERIES 2009:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Intergovernmental Revenue	0	1,096,993	2,206,244	2,206,244	0
Miscellaneous Revenues	0	126,207	45,000	10,000	-35,000
Less 5% Statutory Reduction	0	0	-2,250	-500	1,750
Other Sources	0	9,428,717	0	0	0
Transfers In	0	9,001,186	7,923,549	7,885,467	-38,082
Fund Balance	0	0	14,233,770	14,336,852	103,082
Total Revenues:	\$0	\$19,653,103	\$24,406,313	\$24,438,063	\$31,750
<u>Expenditures</u>					
Debt Service	0	5,314,350	10,141,193	10,125,243	-15,950
Reserves - Debt	0	0	14,265,120	14,312,820	47,700
Total Expenditures:	\$0	\$5,314,350	\$24,406,313	\$24,438,063	\$31,750

FUND 237-SALES TAX REF REV BONDS SERIES 2010

SALES TAX REF REV BONDS SERIES
2010
Programs & Services

Debt Service
Payments



FUND 237-SALES TAX REF REV BONDS SERIES 2010

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest and other debt service costs for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. There are no Operating Expenses associated with this Fund. Overall, this Fund is projected to increase 23.1% over FY11 Adopted. This bond will sunset in October 2024.

PERTINENT FUND INFORMATION

This Fund supports the construction, expansion and improvement of the County's Courthouse and administrative facilities.

REVENUE SOURCES

The funding sources include a Transfer In from the General Fund and Fund Balance. Below is a description of each of these revenue sources by category:

MISCELLANEOUS REVENUES

Revenues in this category are reflective of interest earned on bank accounts. In FY12 these revenues are projected to decrease 50% from FY11 Adopted based on prior year's actuals and declining interest rates.

TRANSFERS IN

Intergovernmental Transfers In are funding sources for debt service payments between individual funds within a governmental reporting entity which are not repayable. The FY12 budget includes Transfers In from the General Fund for debt payments. Transfers In are projected to decrease 1% from FY11 Adopted.

FUND BALANCE

These funds represent prior year (unaudited) ending balances projected for FY12.

FUND 237-SALES TAX REF REV BONDS SERIES 2010

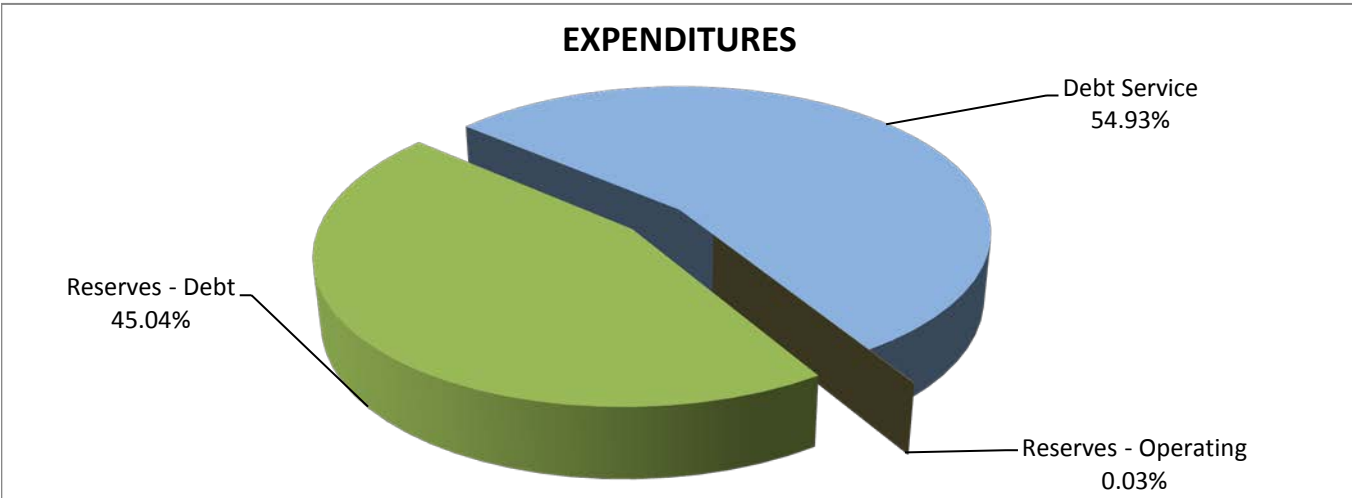
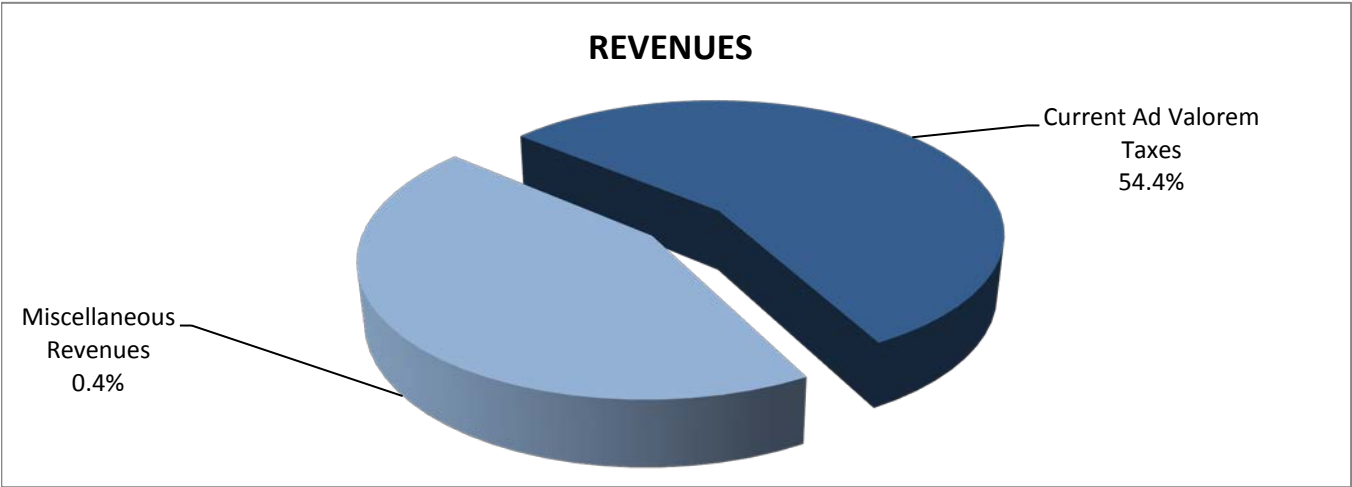
FUND 237-SALES TAX REF REV BONDS SERIES 2010:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Miscellaneous Revenues	0	29,147	10,000	5,000	-5,000
Less 5% Statutory Reduction	0	0	-500	-250	250
Other Sources	0	4,923,704	0	0	0
Transfers In	0	1,115,440	4,222,700	4,179,314	-43,386
Fund Balance	0	0	5,355,381	7,626,586	2,271,205
Total Revenues:	\$0	\$6,068,291	\$9,587,581	\$11,810,650	\$2,223,069
<u>Expenditures</u>					
Debt Service	0	674,174	1,999,731	4,195,000	2,195,269
Reserves - Debt	0	0	7,587,850	7,615,650	27,800
Total Expenditures:	\$0	\$674,174	\$9,587,581	\$11,810,650	\$2,223,069

FUND 238 - GO BONDS SERIES 2010

GO BONDS SERIES 2010
Programs & Services:

Debt Service
Payments



FUND 238 – GO BONDS SERIES 2010

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.

PERTINENT FUND INFORMATION

This Fund supports the operations of the following:

- Principal & Interest bond payments

REVENUE SOURCES

Per Ordinance No 06-25, as approved by voter referendum and 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. Monies collected pursuant to Ordinance No 06-25 are split between multiple funds.

AD VALOREM TAXES

Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. The millage rates that fund the Environmental Lands Program are comprised of 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 decline in revenue in FY12 is based on information received from the Office of the Comptroller.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 238-GO BONDS 2010

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	2,276,920	2,168,686	-108,234
Miscellaneous Revenues	0	208	1,000	0	-1,000
Less 5% Statutory Reduction	0	0	-113,896	-108,434	5,462
Other Sources	0	406,603	0	0	0
Fund Balance	0	0	0	1,698,269	1,698,269
Total Revenues:	\$0	\$406,811	\$2,164,024	\$3,758,521	\$1,594,497
<u>Expenditures</u>					
Debt Service	0	377,247	491,804	2,064,519	1,572,715
Reserves - Operating	0	0	0	1,242	1,242
Reserves - Debt	0	0	1,672,220	1,692,760	20,540
Total Expenditures:	\$0	\$377,247	\$2,164,024	\$3,758,521	\$1,594,497

Capital Projects Funds

Table of Contents

Fund - Fund Title	Page
Capital Fund Group Description	1
302 – Sales Tax Revenue Bond 2008 Fund	2
305 – Deficient Roads Capital Fund	5
306 – Local Option Sales Surtax Fund	8
312 – Boating Improvement Capital Fund	12
315 – General Capital Outlay Fund	15
326 – Transportation Impact Fee Capital Fund	18
327 – Infrastructure and Equipment Capital Fund	21

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 BOND SERIES 2008 FUND

SALES TAX REVENUE BOND SERIES 2008

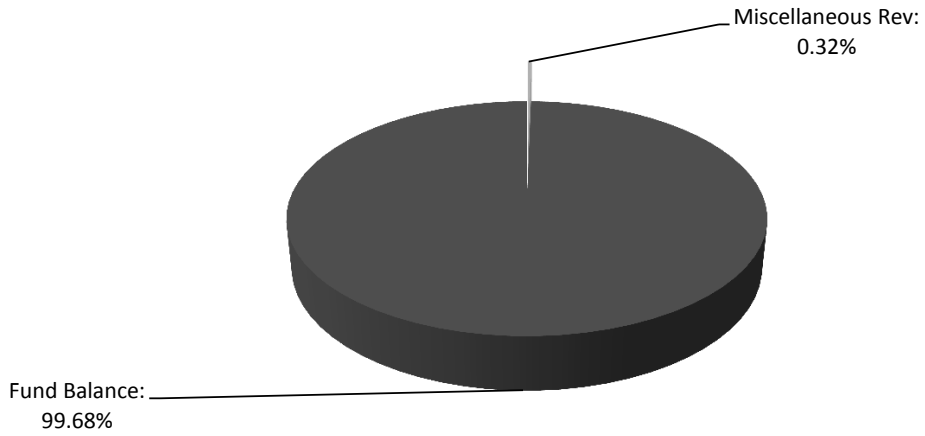
Programs & Services:

EOC

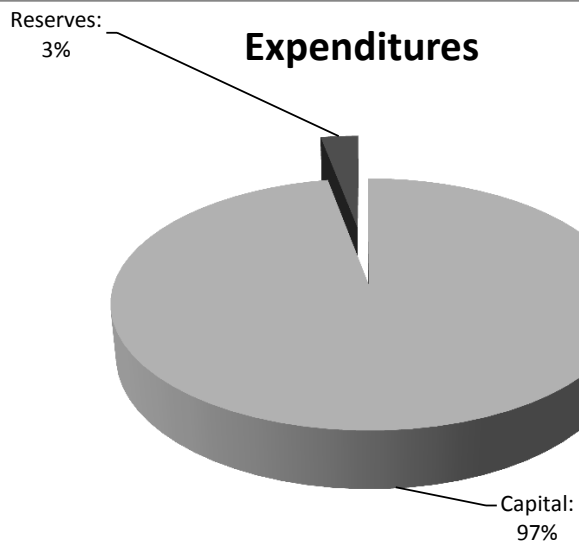
ROW Acquisitins
and DRIs

Fire Equipment

Revenues



Expenditures



FUND 302 – SALES TAX REVENUE BOND 2009 FUND

TRENDS & ISSUES

The Sales Tax Revenues bonds were issued in 2009 to cover the costs of the Emergency Operations Center (EOC), Fire Rescue Equipment, and other County property acquisitions such as Miscellaneous Right of Way (ROW) Acquisitions and land purchases. During FY11, the project list for the bond series was amended to allow available funding to also be used for Osceola Parkway Phase II, Poinciana Boulevard Phase III and Boggy Creek Road Phase I projects. For FY12, funding for the Miscellaneous ROW Acquisitions and the Emergency Operations Center projects have been carried over.

PERTINENT FUND INFORMATION

The following projects are included in the FY12 budget:

- Miscellaneous ROW Acquisition and DRI
- Emergency Operations Center

REVENUE SOURCES

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.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 302-SALES TAX REV BOND 2008

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Miscellaneous Revenues	213,399	152,833	150,000	45,000	-105,000
Less 5% Statutory Reduction	0	0	-7,500	-2,250	5,250
Other Sources	44,075,000	0	0	0	0
Fund Balance	0	0	14,120,266	14,038,009	-82,257
Total Revenues:	\$44,288,399	\$152,833	\$14,262,766	\$14,080,759	-\$182,007
Expenditures					
Capital Outlay	20,850,137	3,734,139	13,753,061	13,670,804	-82,257
Transfers Out	5,595,558	0	0	0	0
Reserves - Capital	0	0	509,705	409,955	-99,750
Total Expenditures:	\$26,445,695	\$3,734,139	\$14,262,766	\$14,080,759	-\$182,007

FUND 305 - DEFICIENT ROADS CAPITAL FUND

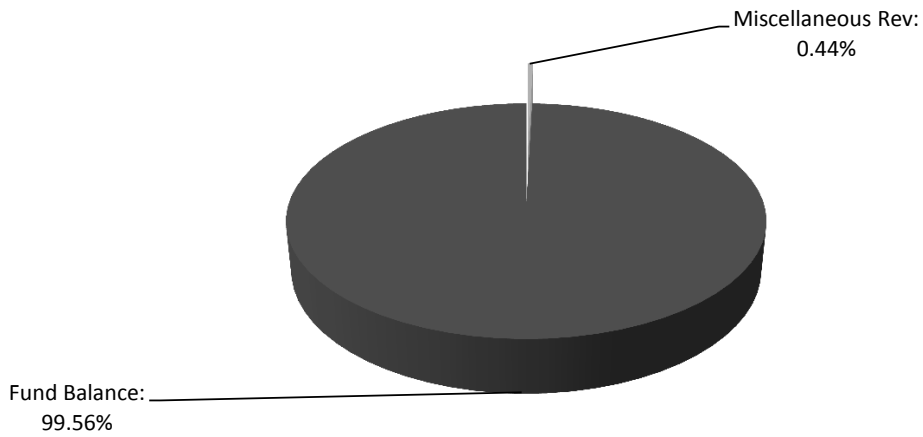
DEFICIENT ROADS CAPITAL

Programs & Services:

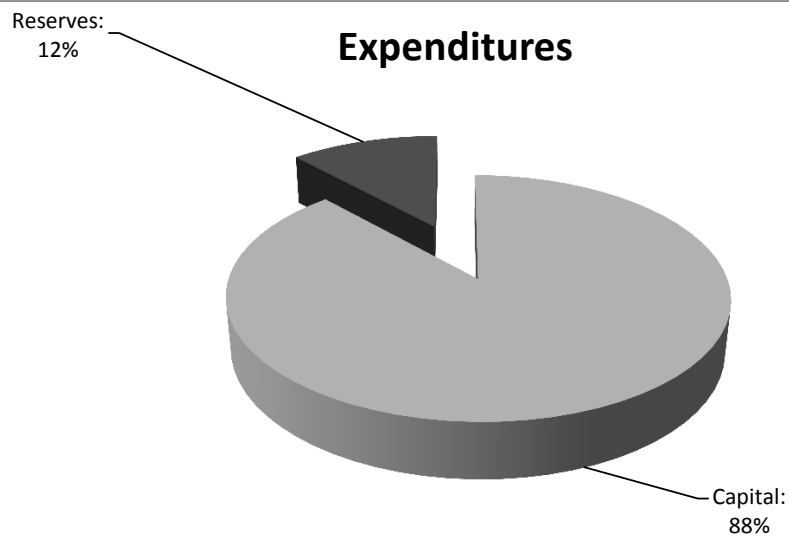
Osceola Parkway
Phase 1

Osceola Parkway
Phase 2

Revenues



Expenditures



FUND 305 – DEFICIENT ROADS CAPITAL FUND

TRENDS & ISSUES

For FY 2012, the budget is decreasing by 9.4% from FY 2011 due to on-going construction. Prior to FY09, the projects appropriated to this fund were part of the Infrastructure Sales Tax Fund; however, to better track associated costs, the projects were moved into a separate fund.

PERTINENT FUND INFORMATION

The following projects are included in the FY12 budget:

- Osceola Parkway Phase 1
- Osceola Parkway Phase 2

REVENUE SOURCES

Per Ordinance 06-38, road projects which are not growth-related do not qualify for impact fees and must have other funding sources. This fund was created to recognize and reserve funds to be used for repairing deficiencies in roads which are ineligible for impact fee revenue. With the exception of a small amount of interest, this Fund is not a revenue-producing fund; therefore, the Fund Balance reflects prior year transfers from the Infrastructure Sales Tax Fund.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 305-DEFICIENT ROADS CAPITAL

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Miscellaneous Revenues	0	48,170	47,983	12,442	-35,541
Less 5% Statutory Reduction	0	0	-2,399	-622	1,777
Transfers In	5,886,497	1,002,906	0	0	0
Fund Balance	0	0	3,076,735	2,817,173	-259,562
Total Revenues:	\$5,886,497	\$1,051,076	\$3,122,319	\$2,828,993	-\$293,326
Expenditures					
Capital Outlay	300,277	2,574,713	3,076,735	2,497,037	-579,698
Reserves - Capital	0	0	45,584	331,956	286,372
Total Expenditures:	\$300,277	\$2,574,713	\$3,122,319	\$2,828,993	-\$293,326

FUND 306 - LOCAL INFRASTRUCTURE SALES SURTAX FUND

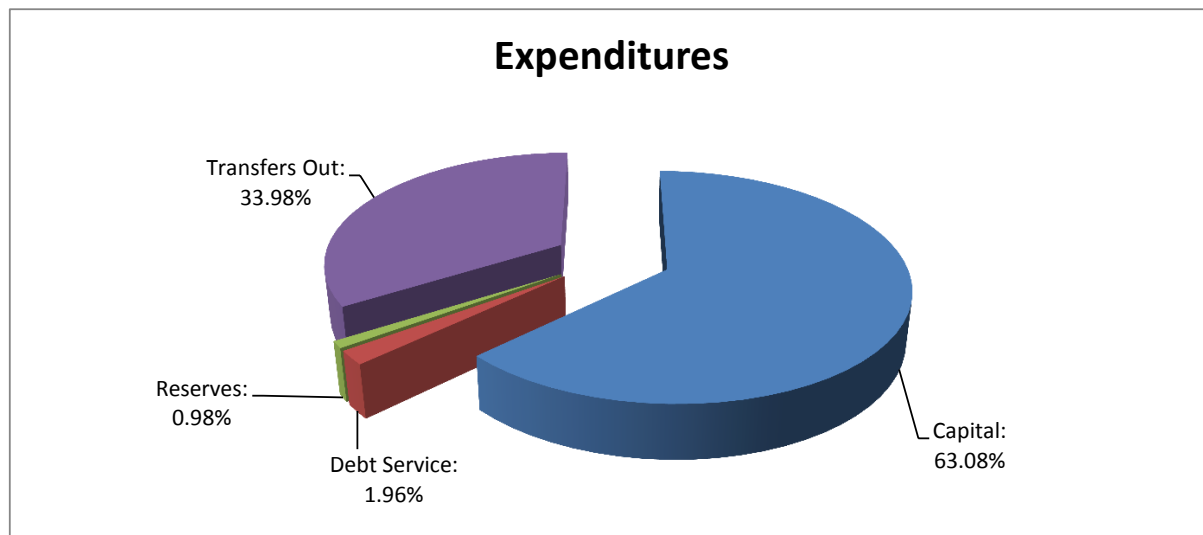
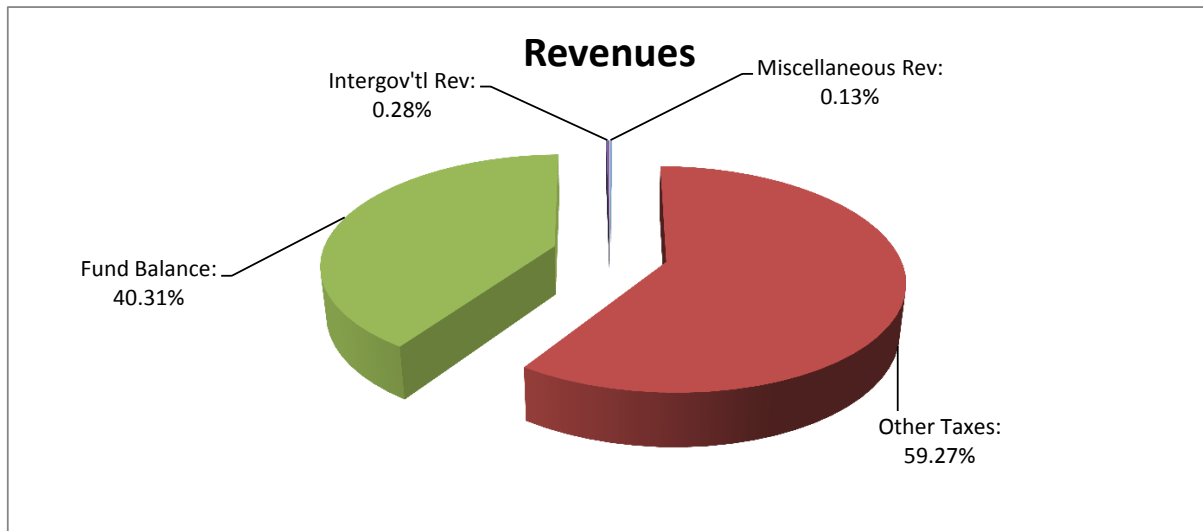
LOCAL INFRASTRUCTURE SALES SURTAX FUND

Programs & Services:

Financing, planning, and
constructing infrastructure

Acquisition of land for public
recreation

Conservation or protection of
natural resources



FUND 306 – LOCAL OPTION SALES TAX FUND

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax levied for the County's infrastructure needs. For FY12, revenue is estimated to be approximately 7% higher than in FY11. In prior years, the General Fund has supplemented the capital expenses in this fund; however, no transfer is included in the budget for FY12. Transfers out amount to \$14.1 million which includes \$7.9 million for this fund's debt services obligations and \$1.9 million to support the debt service payments obligated by the transportation impact fees. Over \$7 million in new project funding, as well as, \$19 million carried forward for on-going capital projects is budgeted for FY12.

PERTINENT FUND INFORMATION

The following projects are included in the FY12 budget:

- Digital Communications Upgrade
- Rummel Road Extension
- Archie Gordon Park Playground Equipment
- Surface Water Management Plan Update
- Emergency Response Drainage
- Concrete Road Replacement
- Intersection Safety Projects
- Advanced Traffic Management Systems
- Sheriff In-house Health Clinic
- Sheriff Vehicle Replacement
- Bass Slough Basin
- Bill Beck
- Boggy Creek Resurfacing
- Drainage Improvements
- Canoe Creek Resurfacing
- County Sidewalks
- Eng-Bass Road
- Fire/EMS Equipment
- Hamilton Reserve
- Lake Toho Community Park
- Marina Club Estates
- Miscellaneous Culvert & Ditch Replacement
- Old Tampa/ Poinciana
- Pleasant Hill/ Hoagland
- Pleasant Hill Resurfacing
- Poinciana APV
- Poinciana Modular Facility
- Renee Terrace Drainage
- Shingle Creek Nature/ History Museum
- Sheriff Contaminated/ Drug Evidence Storage
- Sheriff DNA Screening Lab
- Sheriff Fleet Maintenance Facility
- Sheriff Latent Examiner Lab
- Sheriff Training Facility
- Sharpey Road Drainage
- Stimulus Resurfacing
- Stormwater Pond Assessment
- Traffic Signal Control Replacement

**FUND 306 – LOCAL OPTION SALES TAX FUND
REVENUE SOURCES**

The Local Government Infrastructure Surtax shall be levied at a rate not to exceed 1 percent pursuant to Ordinance 90-01 which was enacted by a majority vote of the County's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure, and to acquire land for public recreation or conservation or protection of natural resources (per Section 212.055(2), Florida Statutes).

This fund was established to account for projects funded by the Local Infrastructure Sales Tax. In September 1990, local voters approved a one-cent sales tax for the County's infrastructure needs. In October 1999, voters approved an extension of the authority to collect this tax until the year 2025.

OTHER TAXES

Revenues from the Infrastructure Sales Tax enacted in accordance to Section 212.055(2) of Florida Statutes. For FY12, this revenue is projected by the Department of Revenue to increase by 7%.

INTERGOVERNMENTAL REVENUE

Includes revenues granted to local units from the federal government, state government or other entities. These revenue sources are legally restricted to expenditure for specific purposes within the individual funds. For FY12, this budget reflects grant funding for the Pleasant Hill- Hoagland Boulevard project.

MISCELLANEOUS REVENUE

All interest earned on bank accounts, investments, contracts and notes. The FY12 budget shows a decline that is consistent with current trends

.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 306-LOCAL OPTION SALES TAX FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Other Taxes	19,528,069	19,620,877	19,290,051	20,639,100	1,349,049
Intergovernmental Revenue	0	1,075,657	160,855	99,038	-61,817
Miscellaneous Revenues	632,597	879,643	175,575	112,000	-63,575
Less 5% Statutory Reduction	0	0	-973,281	-1,037,555	-64,274
Other Sources	2,006	1,704	0	0	0
Transfers In	17,889,425	10,538,952	0	0	0
Fund Balance	0	0	30,090,170	31,275,274	1,185,104
Total Revenues:	\$38,052,097	\$32,116,833	\$48,743,370	\$51,087,857	\$2,344,487
Expenditures					
Operating Expenses	519,701	261,131	362,798	0	-362,798
Capital Outlay	13,568,667	12,270,893	24,520,049	26,321,321	1,801,272
Debt Service	819,345	819,743	818,886	818,886	0
Transfers Out	15,354,519	11,834,232	15,481,397	14,178,930	-1,302,467
Reserves - Capital	0	0	7,560,240	9,768,720	2,208,480
Total Expenditures:	\$30,262,232	\$25,185,999	\$48,743,370	\$51,087,857	\$2,344,487

FUND 312 - BOATING IMPROVEMENT CAPITAL FUND

BOATING IMPROVEMENT CAPITAL

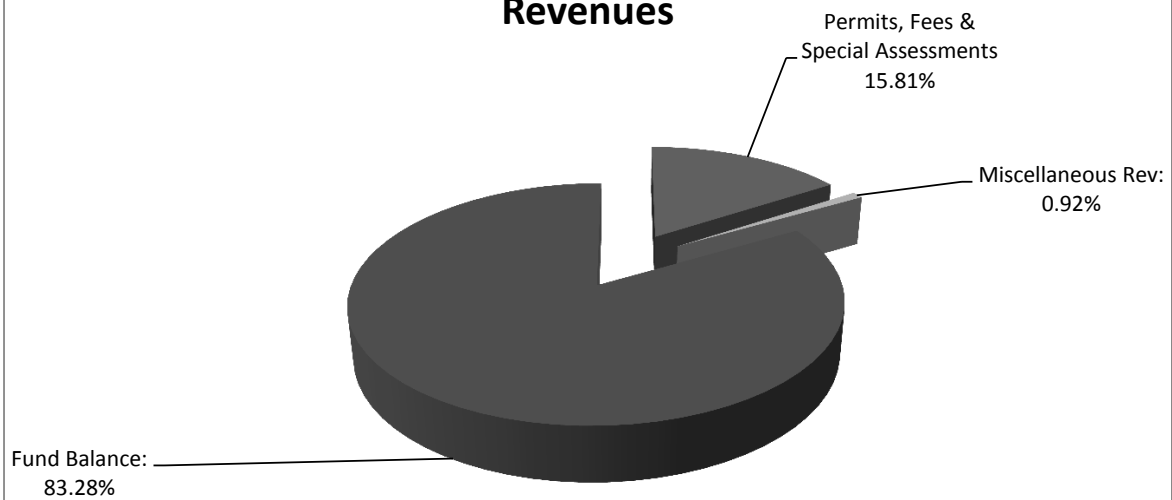
Programs & Services:

Overstreet
Landing

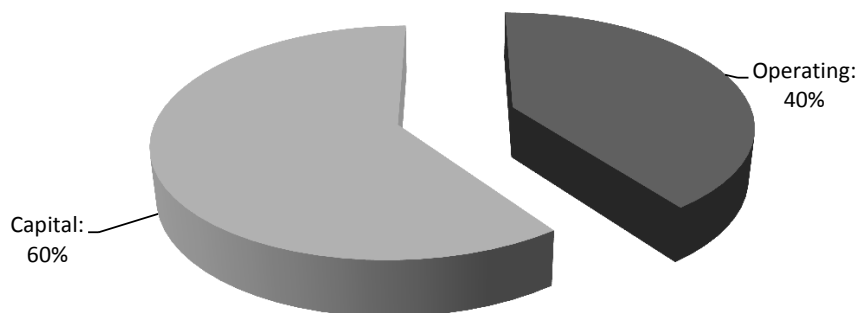
Boat Ramp
Master Plan

Boat Ramp
Maintenance

Revenues



Expenditures



FUND 312 – BOATING IMPROVEMENT CAPITAL FUND

TRENDS & ISSUES

This fund accounts for boat registration fees collected by the State and remitted to the county for boating improvement projects. For FY12, funding is appropriated for the Overstreet Landing project, for navigational markers and for boat ramp maintenance.

PERTINENT FUND INFORMATION

The following is included in the FY12 budget:

- Overstreet Landing
- Boat Ramp Master Plan
- Buoy replacement
- Boat ramp maintenance
- Installation and removal of pilings

REVENUE SOURCES

In 1997, the State turned over to counties the administration of the boating improvement program. 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.

PERMITS, FEES & SPECIAL ASSESSMENTS

These are boat registration fees collected by the State and remitted to the county for boating improvement projects. Vessel owners are required to pay annually a state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees, derived from recreational vessels only, is distributed to county governments for expenditure on a variety of recreational boating-related purposes. (Sections 328.66 and 328.72, Florida Statutes). The FY12 budget is based on prior year collection trends.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements. The FY12 budget is expected to decrease from FY11 due to lower interest rates.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 312-BOATING IMPROV CAPITAL FUND

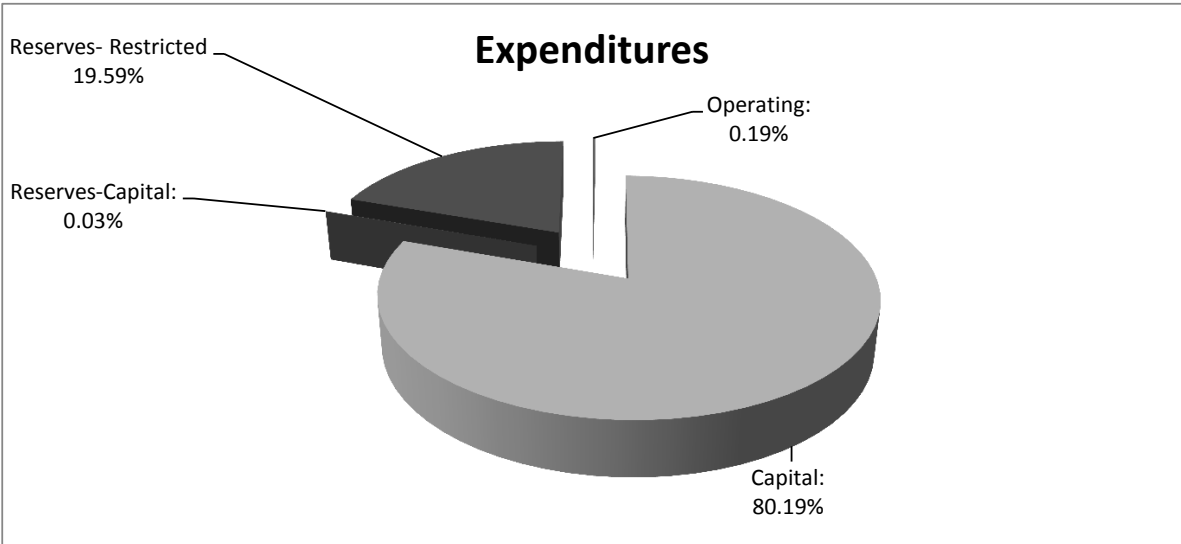
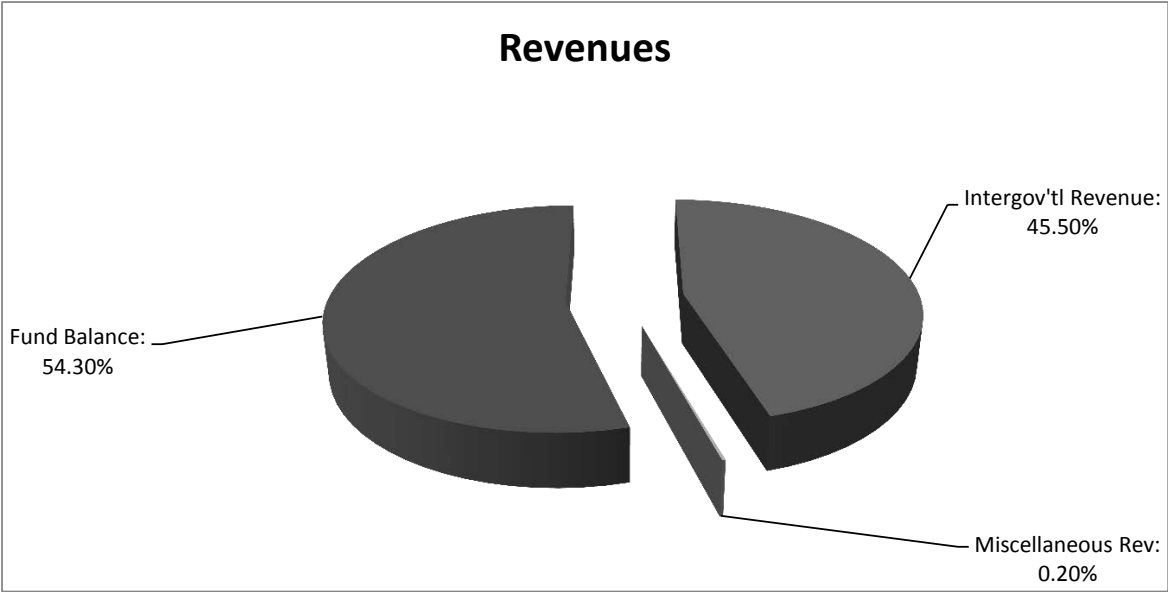
FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	44,046	36,274	33,200	36,234	3,034
Miscellaneous Revenues	10,855	6,173	5,725	2,100	-3,625
Less 5% Statutory Reduction	0	0	-1,946	-1,917	29
Fund Balance	0	0	650,182	190,918	-459,264
Total Revenues:	\$54,901	\$42,447	\$687,161	\$227,335	-\$459,826
Expenditures					
Operating Expenses	0	0	0	90,850	90,850
Capital Outlay	31,724	1,750	589,887	136,485	-453,402
Reserves - Capital	0	0	97,274	0	-97,274
Total Expenditures:	\$31,724	\$1,750	\$687,161	\$227,335	-\$459,826

FUND 315 - GENERAL CAPITAL OUTLAY FUND

GENERAL CAPITAL OUTLAY
Programs & Services:

Capital Projects



FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

This fund was created to allocate funding for general capital outlay projects. Since fiscal year 2010, this fund has been used to distinguish between capital projects funded from the local infrastructure sales surtax and other revenue sources. This fund does not generate revenue.

PERTINENT FUND INFORMATION

The following is included in the FY12 budget:

- Mac Overstreet Park
- Countywide Stormwater
- Ham Brown/ 17-92 Drainage
- Renee Terrace Drainage Improvement
- Hoagland Segment 1
- Pleasant Hill Resurfacing
- Narcoossee Road Extension
- Commuter Rail

REVENUE SOURCES

Although this fund had not been in use since 2003, the General Capital Outlay fund was created to allocate funding for general capital outlay projects. Since 2010, this fund has been used to distinguish between capital projects funded from local infrastructure sales surtaxes and other revenue sources. In FY10, the Special Projects Fund (Fund 140) and the Mac Overstreet Fund (Fund 173) were consolidated into this fund due to new requirements from the Government Accounting Standards Board establishing that funds that do not receive an ongoing specific revenue source can no longer be reported as a special revenue fund.

INTERGOVERNMENTAL REVENUE

The FY12 budget includes grant funding from the Florida Department of Transportation/ American Recovery and Reinvestment Act to complete several road resurfacing projects under the Local Agency Program. The FY12 adopted budget is decreasing as the result of several grant-funded projects nearing completion.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements. The FY12 budget is expected to decrease from FY11 due to lower interest rates.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 315-GEN CAP OUTLAY FUND

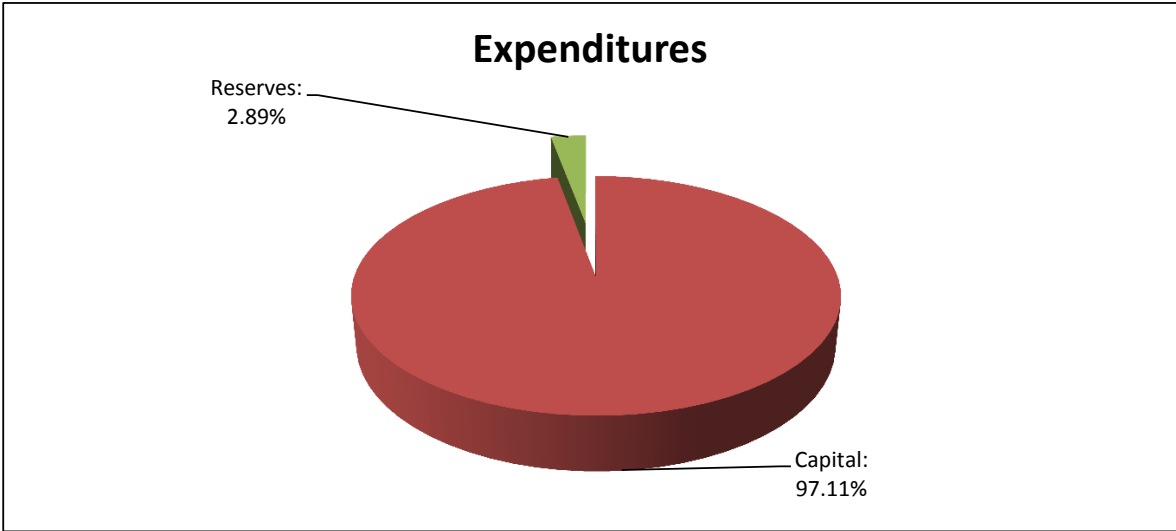
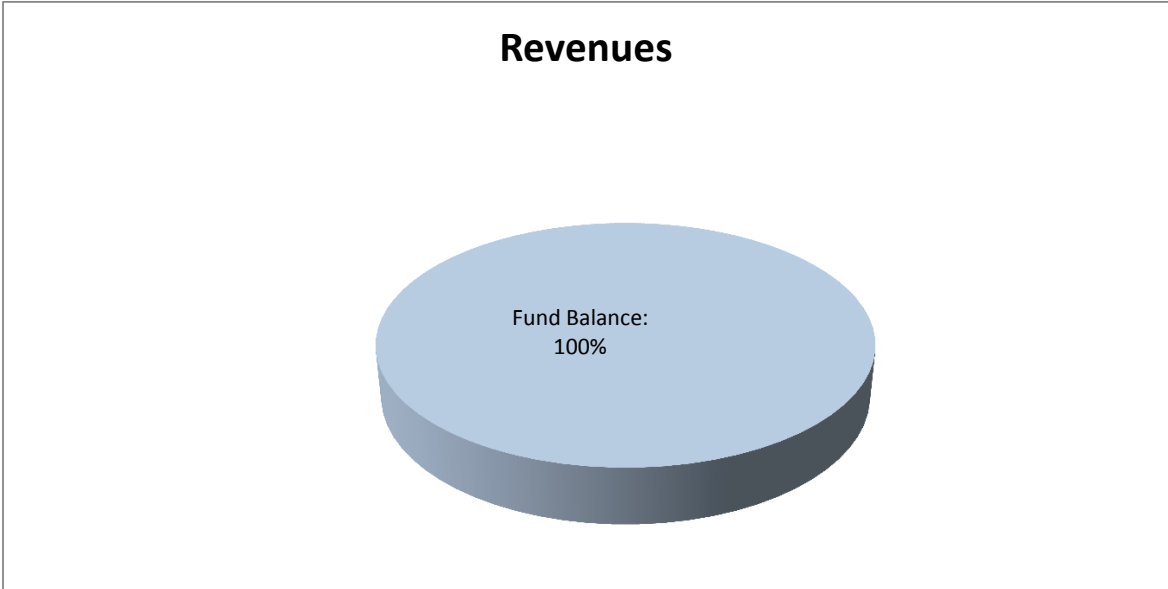
FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Intergovernmental Revenue	0	3,937,138	19,440,909	7,207,857	-12,233,052
Miscellaneous Revenues	0	86,652	86,385	32,233	-54,152
Less 5% Statutory Reduction	0	0	-4,320	-1,612	2,708
Transfers In	0	11,424,771	0	0	0
Fund Balance	0	0	10,333,733	8,601,652	-1,732,081
Total Revenues:	\$0	\$15,448,561	\$29,856,707	\$15,840,130	-\$14,016,577
Expenditures					
Operating Expenses	0	78,106	113,099	30,000	-83,099
Capital Outlay	0	4,605,658	24,325,876	12,702,330	-11,623,546
Transfers Out	0	7,328	4,277	0	-4,277
Reserves - Capital	0	0	179,932	4,277	-175,655
Reserves - Restricted	0	0	5,233,523	3,103,523	-2,130,000
Total Expenditures:	\$0	\$4,691,092	\$29,856,707	\$15,840,130	-\$14,016,577

FUND 326 - TRANSPORTATION IMPACT FEE CAPITAL FUND

GENERAL CAPITAL OUTLAY
Programs & Services:

Impact Fee
Eligible
Transportation
Bonded Projects



FUND 326 – TRANSPORTATION IMPACT FEE CAPITAL FUND

TRENDS & ISSUES

This is not a revenue generating fund. The main revenue source was from bond proceeds collected in FY 2009. The projects included in the FY12 budget are funded through the Fund Balance remaining from prior years.

PERTINENT FUND INFORMATION

The following is included in the FY12 budget:

- Old Lake Wilson- Livingston/St. Clair
- Poinciana Phases 1
- Poinciana Phase 3
- Boggy Creek Phase 1

REVENUE SOURCES

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 bond proceeds 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.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 326-TRANS IMP FEE CAPITAL FUND COSTS

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Miscellaneous Revenues	0	615,928	0	0	0
Other Sources	0	101,937,000	0	0	0
Fund Balance	0	0	38,017,372	21,321,514	-16,695,858
Total Revenues:	\$0	\$102,552,928	\$38,017,372	\$21,321,514	-\$16,695,858
Expenditures					
Capital Outlay	0	49,969,581	38,017,372	20,705,586	-17,311,786
Transfers Out	0	17,782,318	0	0	0
Reserves - Capital	0	0	0	615,928	615,928
Total Expenditures:	\$0	\$67,751,899	\$38,017,372	\$21,321,514	-\$16,695,858

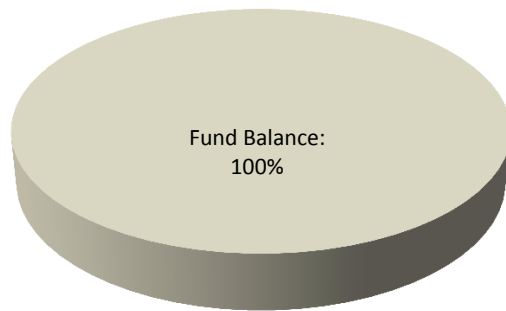
FUND 327 - INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

GENERAL CAPITAL OUTLAY

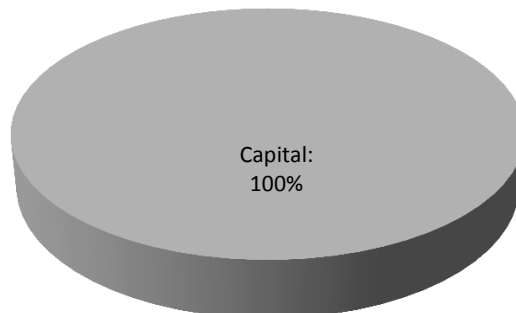
Programs & Services:

Ancillary Capital
Projects

Revenues



Expenditures



FUND 327 – INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

TRENDS & ISSUES

This is not a revenue generating fund. The main revenue source to the fund was from bond proceeds collected in FY 2009. The projects included in the FY12 budget are funded through the Fund Balance remaining from prior years.

PERTINENT FUND INFORMATION

The following is included in the FY12 budget:

- Courthouse Square Parking Garage
- Sheriff's Training Facility and Shooting Range
- Marydia Community Center

REVENUE SOURCES

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 bond proceeds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County. However, only those costs related to ancillary projects are recorded in this fund.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Miscellaneous Revenues	0	200,033	0	0	0
Other Sources	0	21,500,000	0	0	0
Fund Balance	0	0	20,430,579	16,686,246	-3,744,333
Total Revenues:	\$0	\$21,700,033	\$20,430,579	\$16,686,246	-\$3,744,333
Expenditures					
Capital Outlay	0	220,711	20,430,579	16,686,246	-3,744,333
Total Expenditures:	\$0	\$220,711	\$20,430,579	\$16,686,246	-\$3,744,333

Enterprise Funds Table of Contents

Fund - Fund Title	Page
Enterprise Fund Group Description	1
401 – Solid Waste Fund	2
407 – Osceola Parkway Fund.....	7

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

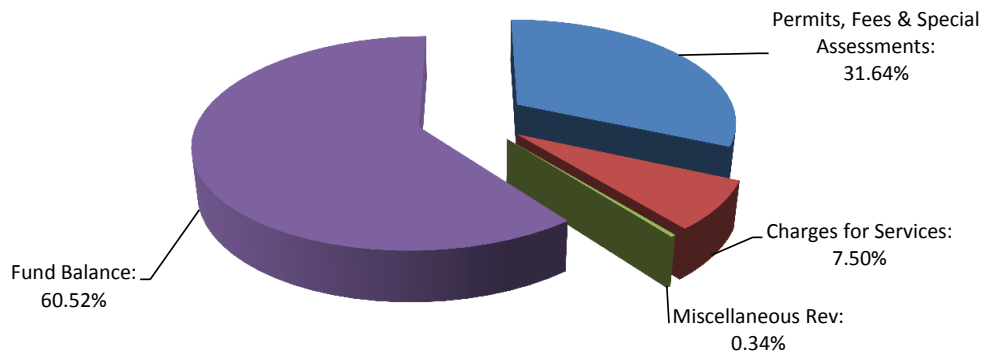
Programs & Services:

Universal Solid Waste

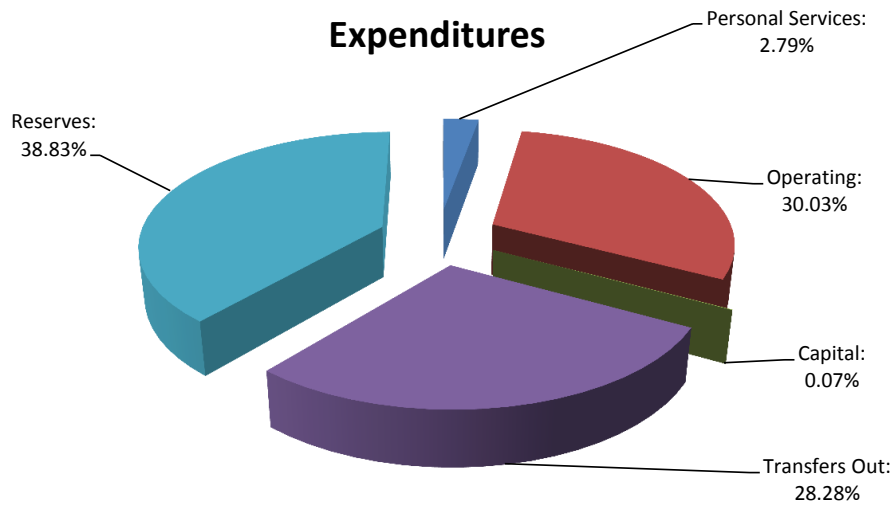
Southport Landfill

Bass Road Landfill

Revenues



Expenditures



FUND 401- SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund is used to account for the operation of the County's off-site collection centers and closure of the County's landfills. It operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. The budget for Personal Services reflects a decrease of 9% due to the elimination of 3 vacant positions for a total of 21.1 FTEs assigned to the fund. The FY12 Operating Budget increased by 3.7% due to higher costs for the hauler's contract which increases based on the Consumer's Price Index (CPI). Additionally, the FY12 budget includes a \$1.5 million transfer to the Constitutional Gas Tax Fund (Fund 154) to support BOCC initiatives to increase the maintenance of the County's infrastructure, a \$10 million transfer to the Transportation Impact Fee Zone 1/ Shared Fund (Fund 174) for the Poinciana Phase 3 project, and a \$400,000 transfer to the General Fund for a Cluster Study.

PERTINENT FUND INFORMATION

The FY12 budget includes the following:

- Provides pick-up service to 58,436 households
- Service includes 2 garbage collections and 1 yard waste pick-up per week
- Provides funding for long-term care requirements for the Southport Landfill
- Administration of hazardous waste collection program

**FUND 401 – SOLID WASTE FUND
REVENUE SOURCES**

The Solid Waste & 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, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. Revenues associated with this fund are described below by category.

PERMITS, FEES & SPECIAL ASSESSMENTS

Franchise Fees are a type of proprietary fee imposed based on the assertion that local governments have the exclusive legal right to impose such fees. The imposed fee must be reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government. Local governments may impose a fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. Revenues recorded in this account are franchise fees the County charges to haulers for garbage disposal at the Bass Road landfill.

A Municipal Service Benefit Unit (MSBU) assessment fee is based on a fixed rate for all properties receiving similar services. The assessment is calculated by dividing the revenue required by the total number of assessed parcels/lots within the boundary of the MSBU. Services in a MSBU are funded as authorized by each specific County ordinance or resolution, as allowed under Chapter 125, Florida Statutes. These fees are levied and collected through the yearly real-estate tax bill. The increase reflected in the FY12 budget is due to higher costs for the haulers contracts derived from an increase of 3.6% in the Consumer's Price Index (CPI).

CHARGES FOR SERVICES

Revenues from landfill tipping fees for County operated facilities and host fees from private landfill operators. The increase reflected in FY12 is based on departmental projections as well as trends.

MISCELLANEOUS REVENUES

These are revenues associated with interest earned on bank accounts and revenue refunds from prior year expenses and reimbursements.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 401-SOLID WASTE FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Permits, Fees & Special Assessments	13,570,368	13,088,308	13,514,274	13,900,547	386,273
Charges For Services	3,032,716	3,614,369	3,096,921	3,292,721	195,800
Miscellaneous Revenues	455,798	542,082	299,359	150,495	-148,864
Less 5% Statutory Reduction	0	0	-845,528	-867,189	-21,661
Other Sources	4,523	302,556	0	0	0
Transfers In	125,754	101,543	0	0	0
Fund Balance	0	0	18,409,376	26,584,771	8,175,395
Total Revenues:	\$17,189,159	\$17,648,858	\$34,474,402	\$43,061,345	\$8,586,943
Expenditures					
Personal Services	1,369,018	1,260,385	1,326,475	1,200,994	-125,481
Operating Expenses	13,914,863	11,698,302	12,470,196	12,930,418	460,222
Capital Outlay	0	0	163,100	29,500	-133,600
Transfers Out	344,101	279,933	310,985	12,178,111	11,867,126
Reserves - Capital	0	0	15,890,433	10,016,109	-5,874,324
Reserves - Operating	0	0	4,313,213	4,106,213	-207,000
Reserves - Restricted	0	0	0	2,600,000	2,600,000
Total Expenditures:	\$15,627,982	\$13,238,620	\$34,474,402	\$43,061,345	\$8,586,943

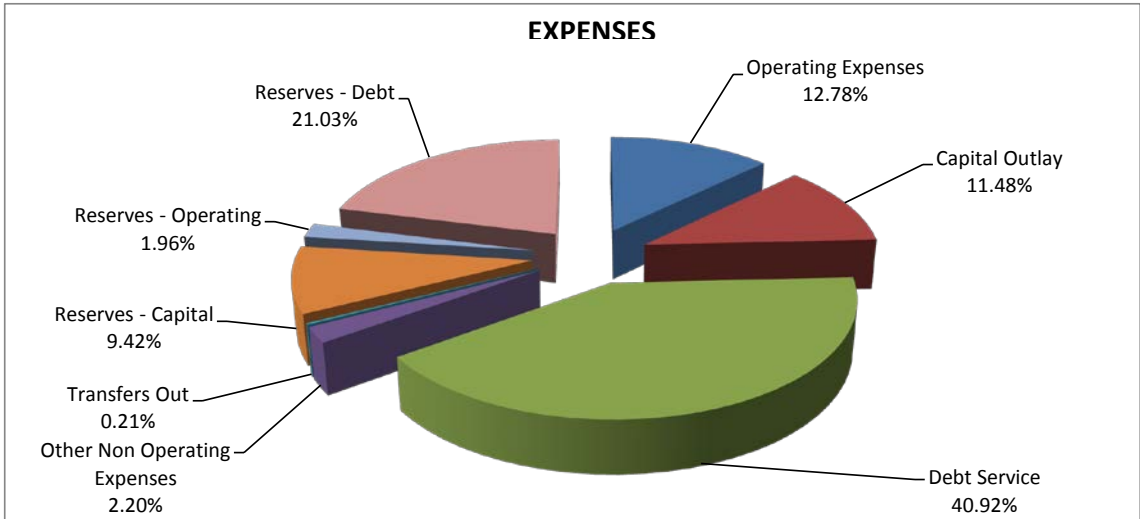
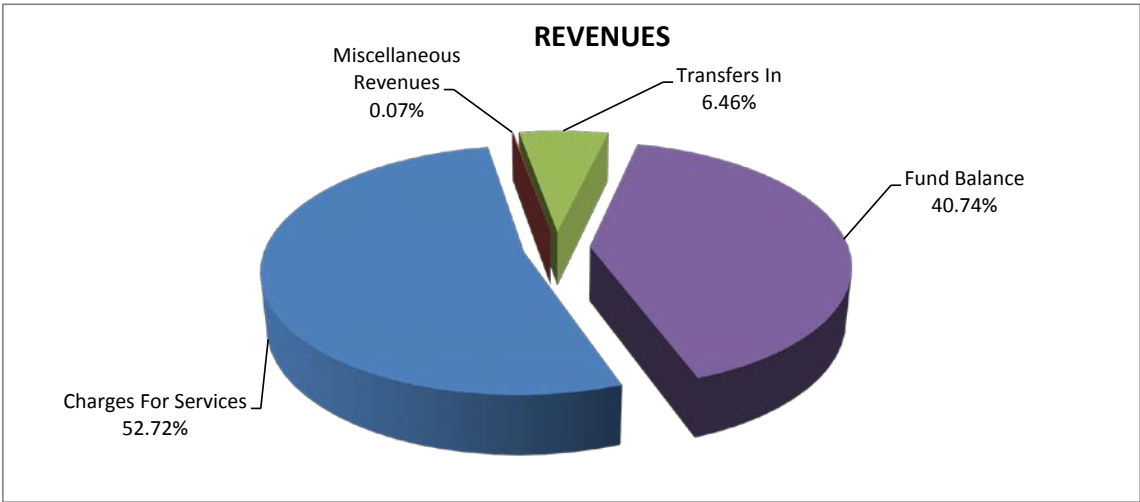
FUND 407 - OSCEOLA PARKWAY FUND

OSCEOLA PARKWAY
Programs & Services:

Parkway Maintenance

Toll Collections

Toll Violation Enforcement



FUND 407 - OSCEOLA PARKWAY FUND

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 FY 2012 budget for Personal Services reflects a decrease due to the elimination of a vacant position which was partially allocated to this fund in FY 2011. The budget for Operating Expenses is decreasing from the FY 2011 Adopted Budget and is expected to be reduced further once a new contract for toll collections is approved by the Board. Also included in the FY 2012 budget is \$8.4 million for debt service as well as \$4.34 million in Reserves for future debt payment. The debt service paid out of this fund is for the Transportation Revenue Refunding Bonds, Series 2004, Osceola Parkway Project. Two months of Operating is budgeted in Reserve for Cash to offset timing of revenue receipts and short-term cash flow variations.

The goals and objectives for this fund are outlined in the General Fund section of this book under Community Development.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Parkway Maintenance
- Toll Collections
- Toll Violation Enforcement

REVENUE SOURCES

This fund was established to provide operations, maintenance and debt service for the Transportation Revenue Refunding Bonds, Series 2004, Osceola Parkway Project. Osceola Parkway is a 12.4 mile controlled access toll road extending from the Florida Turnpike west to Interstate 4.

CHARGES FOR SERVICES

Tolls and Transportation Revenue - Pursuant to Ordinance No 91-9, as amended by Ordinance No 03-41, tolls may be imposed and collected for the use of Osceola Parkway. The decrease reflected in the FY12 budget is based on input from the Comptroller's department and current collection trends.

MISCELLANEOUS REVENUES

All interest earned on bank accounts.

TRANSFERS IN

Transfers between individual funds within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. Fund 154 (Constitutional Gas Tax Fund) transfers \$1,375,000 per year to this fund to pay for debt service.

FUND BALANCE

These funds represent prior year fund balance.

FUND 407-OSCEOLA PARKWAY

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Charges For Services	10,459,328	10,698,869	11,300,000	11,215,000	-85,000
Miscellaneous Revenues	41,454	36,044	51,000	15,000	-36,000
Less 5% Statutory Reduction	0	0	-567,550	-561,500	6,050
Transfers In	1,375,000	1,376,123	1,375,000	1,375,000	0
Fund Balance	0	0	7,971,366	8,665,802	694,436
Total Revenues:	\$11,875,782	\$12,111,036	\$20,129,816	\$20,709,302	\$579,486
Expenditures					
Personal Services	104,042	70,325	86,076	64,311	-21,765
Operating Expenses	4,495,453	4,312,342	2,935,371	2,637,719	-297,652
Capital Outlay	0	0	2,411,350	2,370,000	-41,350
Debt Service	4,647,966	4,537,971	8,092,425	8,448,575	356,150
Other Non Operating Expenses	29,717	1,639,673	57,833	453,788	395,955
Transfers Out	45,550	88,899	82,885	44,312	-38,573
Reserves - Capital	0	0	810,433	1,944,943	1,134,510
Reserves - Operating	0	0	1,390,193	404,029	-986,164
Reserves - Debt	0	0	4,263,250	4,341,625	78,375
Total Expenditures:	\$9,322,728	\$10,649,210	\$20,129,816	\$20,709,302	\$579,486

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.50	0.80	0.85	0.70	-0.15
Total Personnel:	0.50	0.80	0.85	0.70	-0.15

Internal Service Funds

Table of Contents

Fund - Fund Title	Page
Internal Service Fund Group Description.....	1
501 – Workers Compensation Internal Service Fund	2
502 – Property and Casualty Insurance Internal Service Fund	5
503 – Dental Insurance Internal Service Fund.....	8
504 – Health Insurance Internal Service Fund.....	11
505 – Life, Long Tern & Short Term Disability & Voluntary Life Internal Service Fund	15
510 – Fleet Maintenance Internal Service Fund	18

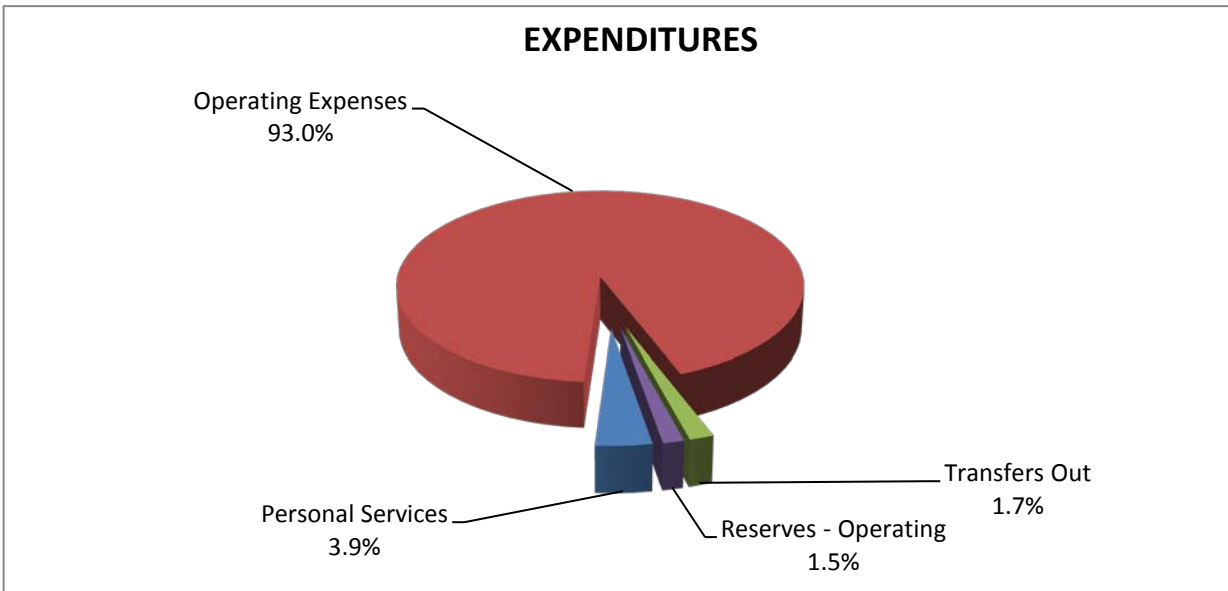
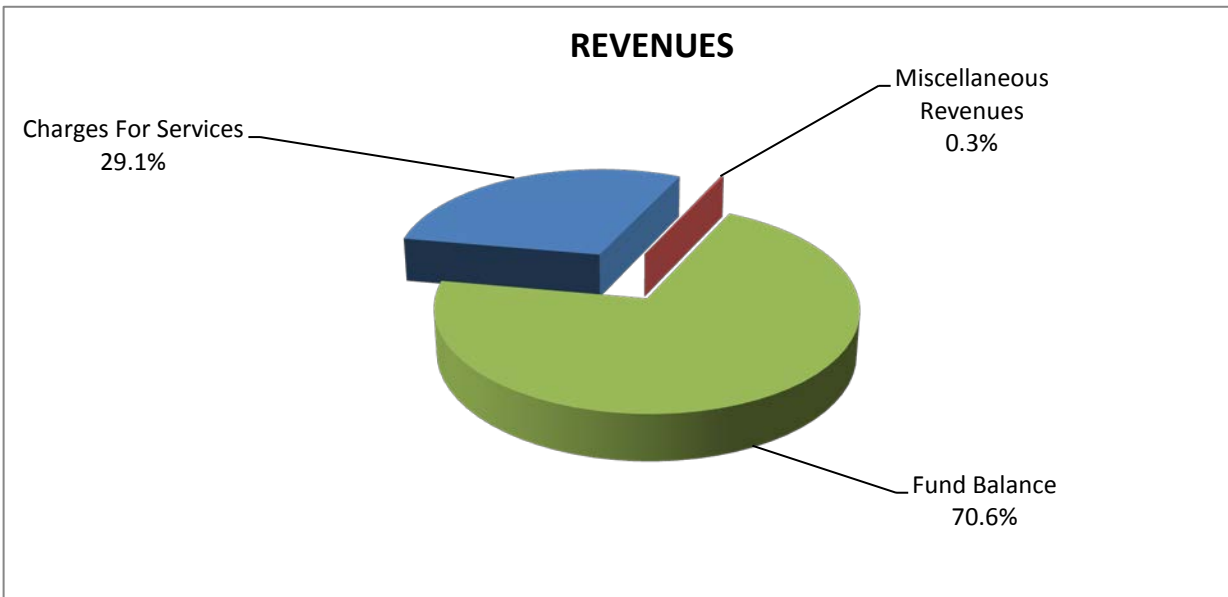
INTERNAL SERVICE FUNDS

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.

FUND 501 -WORKERS COMPENSATION INTERNAL SERVICE FUND

HUMAN RESOURCES
Programs & Services:

Insurance



FUND 501 – WORKERS COMPENSATION INTERNAL SERVICE FUND

TRENDS & ISSUES

In 1990, the County adopted a self - insured 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 FY12 budget reflects funding for claims and other expenditures relating to this program. Personal Services supports 1.43 FTEs which is a 0.48 increase from FY11 due to department reorganization and split funding of positions. Personal Services increased 52.4% as a result of the FTE increase and an increase to Health Insurance. Operating Expenditures have decreased 1.5% from FY11.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Insurance for BOCC employees.

REVENUE SOURCES

The primary source of revenue is derived from charges related to worker's compensation insurance rates to countywide departments. The FY12 budget reflects a decrease in revenue over the FY11 adopted budget as revenue is based on the rates published by the State of Florida, that became effective on 01/01/2011, and changes to personnel.

CHARGES FOR SERVICES

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 personnel costs to cover expenditures associated with administering the Worker's Compensation program. Revenues for FY12 decreased slightly to reflect updated State mandated rates for workers compensation.

MISCELLANEOUS REVENUES

Revenues in this category reflect interest earned on bank accounts as well as refunds from prior year expenses and reimbursements.

FUND BALANCE

These funds represent prior year fund balance.

FUND 501-WORKERS COMP INTERNAL SERVICE FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	1,958,697	2,107,283	2,516,113	2,510,534	-5,579
Miscellaneous Revenues	338,988	354,622	323,544	21,800	-301,744
Less 5% Statutory Reduction	0	0	-16,177	-1,090	15,087
Fund Balance	0	0	4,743,768	6,082,918	1,339,150
Total Revenues:	\$2,297,685	\$2,461,905	\$7,567,248	\$8,614,162	\$1,046,914
<u>Expenditures</u>					
Personal Services	151,617	129,284	64,635	98,505	33,870
Operating Expenses	2,401,628	828,898	2,390,193	2,354,130	-36,063
Capital Outlay	41,500	0	0	0	0
Transfers Out	32,170	1,916,051	233,559	42,764	-190,795
Reserves - Operating	0	0	44,113	36,948	-7,165
Reserves - Claims	0	0	4,834,748	6,081,815	1,247,067
Total Expenditures:	\$2,626,915	\$2,874,233	\$7,567,248	\$8,614,162	\$1,046,914

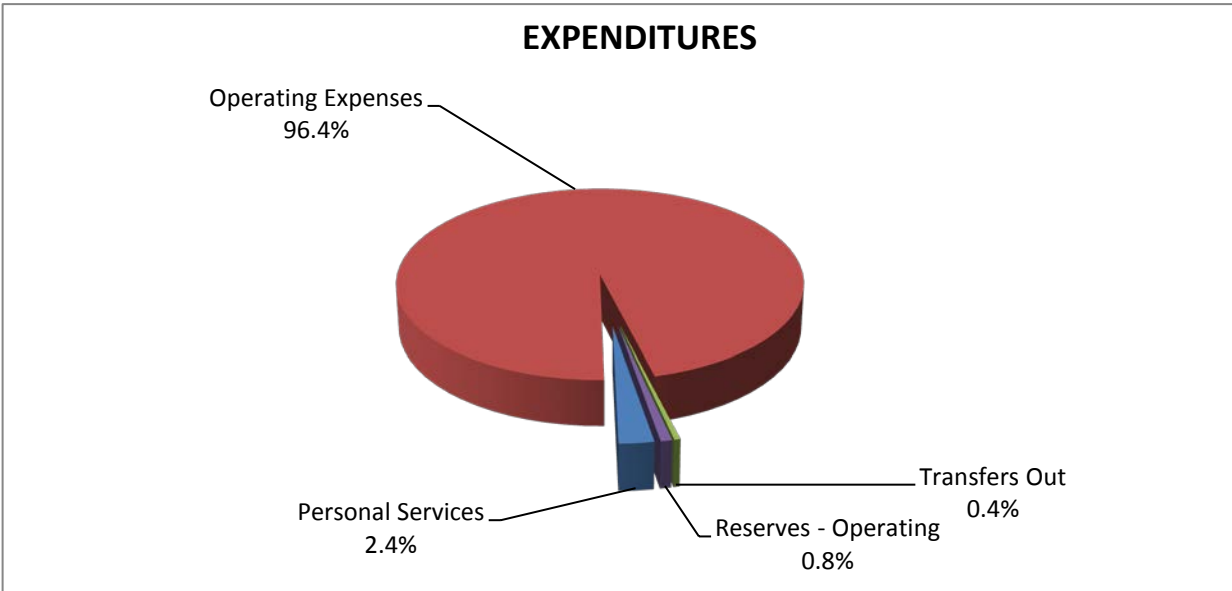
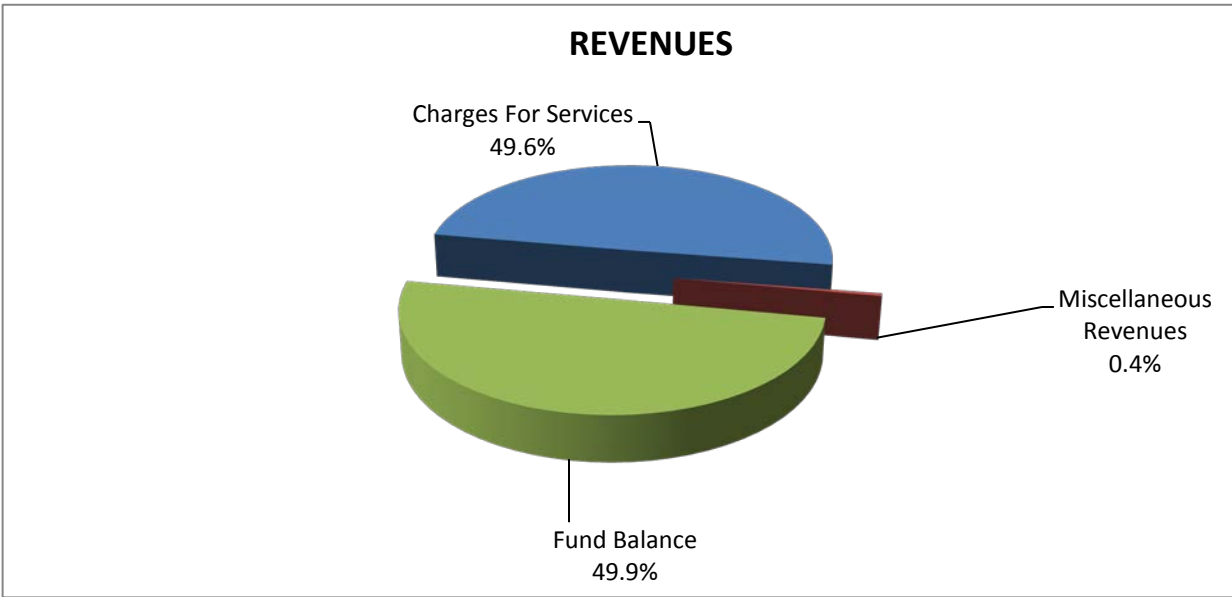
PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	2.00	0.00	0.95	1.43	0.48
Total Personnel:	2.00	0.00	0.95	1.43	0.48

FUND 502 -PROPERTY & CASUALTY INTERNAL SERVICE FUND

HUMAN RESOURCES
Programs & Services:

Insurance



FUND 502 – PROPERTY & LIABILITY INTERNAL SERVICE FUND

TRENDS & ISSUES

In 1994, the County adopted a self-insurance program for Property and Casualty and General Liability insurance. All county insurance policies and premiums 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, and inmate medical care. The Property & Casualty Internal Service Fund is managed by the office of Risk Management. Personal Services supports 1.43 FTE which is a 0.48 increase from FY11. Personal Services increased as a result of FTE increases and increases to Health Insurance. Operating expenses decreased 17.7% from FY11 as a result of significant reductions to Insurance Premiums and Claims. Due to excess being paid into Fund 502 in previous years, a Countywide refund was issued in FY11, accounting for the significant decrease in Balance Forward in FY12.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Insurance

REVENUE SOURCES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments as well as the Constitutional Offices.

CHARGES FOR SERVICES

Reflects all revenues derived from charges relating to property and casualty insurance rates to countywide departments. This Fund's revenue source is based on Charges for Services, which decreased by 12% from the FY11 Adopted Budget due to a reduction in insurance cost, resulting in a reduction in the allocation charged to County departments.

MISCELLANEOUS REVENUES

All interest earned on bank accounts.

FUND BALANCE

These funds represent prior year fund balance.

FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	5,821,215	6,298,729	3,520,892	3,101,865	-419,027
Miscellaneous Revenues	96,858	91,156	200,000	27,700	-172,300
Less 5% Statutory Reduction	0	0	-10,000	-1,385	8,615
Other Sources	65,457	114,839	0	0	0
Transfers In	0	98	0	0	0
Fund Balance	0	0	7,780,519	3,119,400	-4,661,119
Total Revenues:	\$5,983,530	\$6,504,822	\$11,491,411	\$6,247,580	-\$5,243,831
<u>Expenditures</u>					
Personal Services	63,734	61,459	65,238	99,084	33,846
Operating Expenses	4,533,561	4,095,766	4,782,409	3,935,409	-847,000
Transfers Out	25,688	264,025	107,545	17,408	-90,137
Reserves - Operating	0	0	455,608	31,850	-423,758
Reserves - Claims	0	0	6,080,611	2,163,829	-3,916,782
Total Expenditures:	\$4,622,983	\$4,421,250	\$11,491,411	\$6,247,580	-\$5,243,831

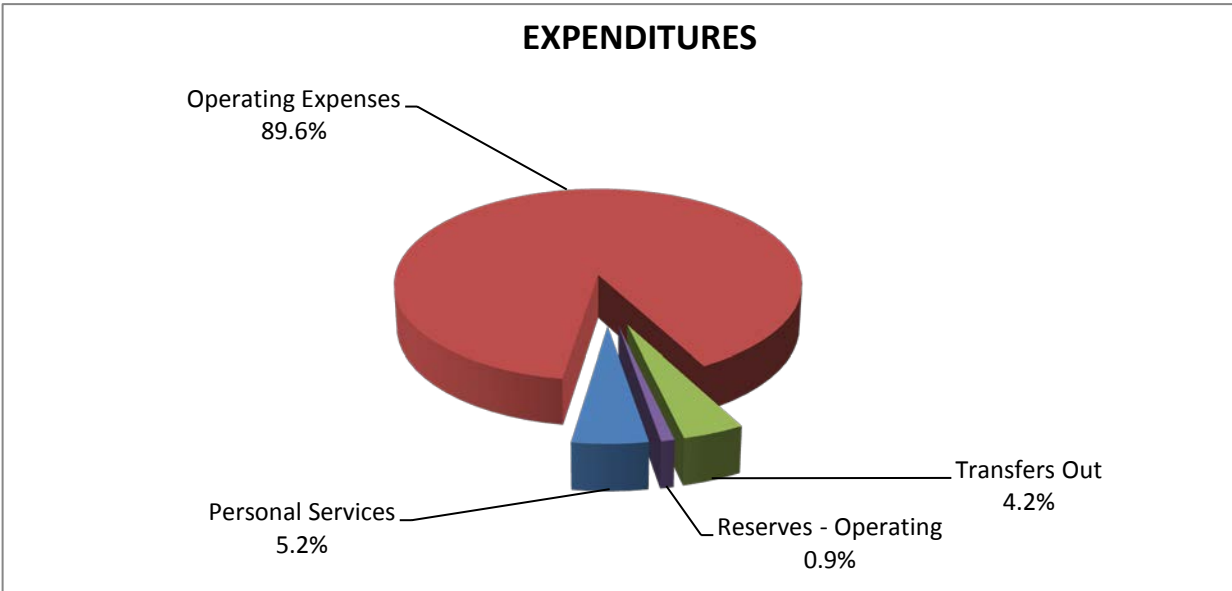
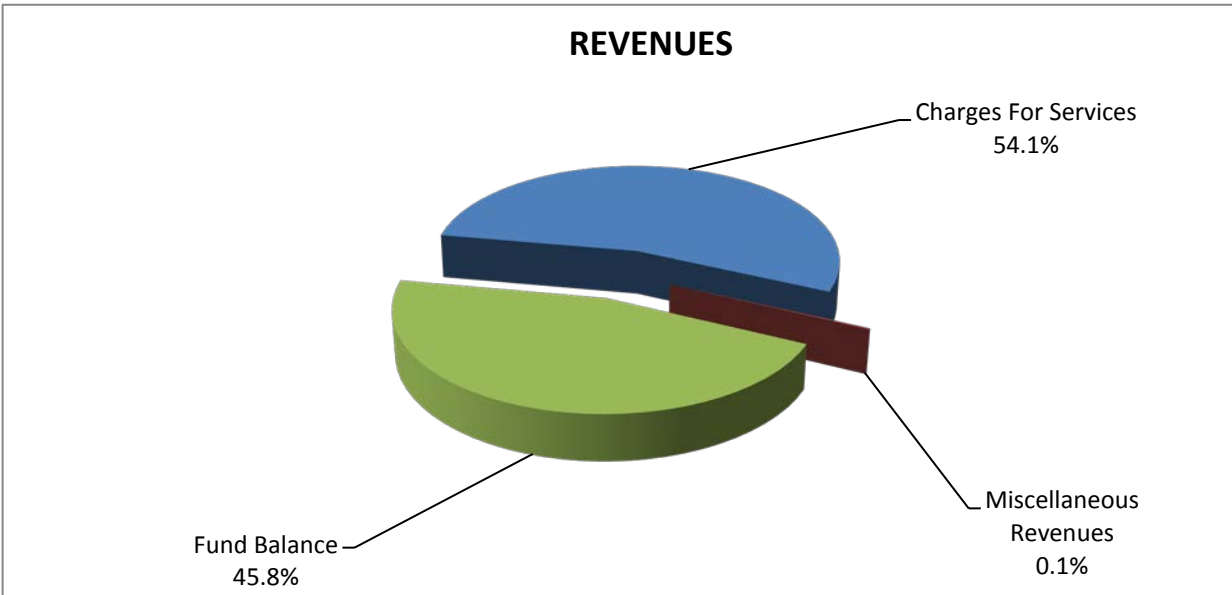
PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	1.00	0.95	1.43	0.48
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	1.00	0.95	1.43	0.48

FUND 503 -DENTAL INSURANCE INTERNAL SERVICE FUND

HUMAN RESOURCES
Programs & Services:

Insurance



FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

In 1990, the County adopted a self-insured dental insurance program. As a result, this fund was created to administer the program and to pay premiums for the County. Personal Services supports 0.88 FTEs which is a 0.1 FTE increase from FY11. Personal Services has increased as a result of the increase to FTE's and an increase to Health Insurance. Dental insurance rates remain unchanged from FY11. Operating Expenses increased 56.2% due to adjustments to Claims based on current trends.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Insurance for BOCC employees, Constitutional Offices and Retirees.

REVENUE SOURCES

The primary source of revenue is derived from charges related to dental insurance rates to countywide departments and employees contributions to their family's dental insurance. The FY12 budget reflects a decrease in revenue over the FY11 Adopted Budget as revenues are affected by the reduction in Countywide FTE. For FY12, this Fund is also impacted by the Clerk of Courts decision not to participate in the County's dental insurance program.

CHARGES FOR SERVICES

The primary source of revenue for the dental insurance fund is derived from charges related to dental insurance rates to Countywide departments as well as Constitutional offices and retirees. 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 FY12 budget reflects a decrease in Charges for Services over the FY11 Adopted Budget as revenue is driven by the number of participants.

MISCELLANEOUS REVENUES

All interest earned on bank accounts.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	1,449,681	1,425,814	850,546	808,182	-42,364
Miscellaneous Revenues	9,199	7,909	6,019	2,000	-4,019
Less 5% Statutory Reduction	0	0	-301	-100	201
Fund Balance	0	0	148,971	684,776	535,805
Total Revenues:	\$1,458,880	\$1,433,723	\$1,005,235	\$1,494,858	\$489,623
<u>Expenditures</u>					
Personal Services	0	0	49,524	59,052	9,528
Operating Expenses	1,167,610	1,237,462	645,046	1,007,661	362,615
Transfers Out	11,171	52,010	40,271	47,779	7,508
Reserves - Operating	0	0	9,131	10,518	1,387
Reserves - Claims	0	0	261,263	369,848	108,585
Total Expenditures:	\$1,178,781	\$1,289,472	\$1,005,235	\$1,494,858	\$489,623

PERSONNEL

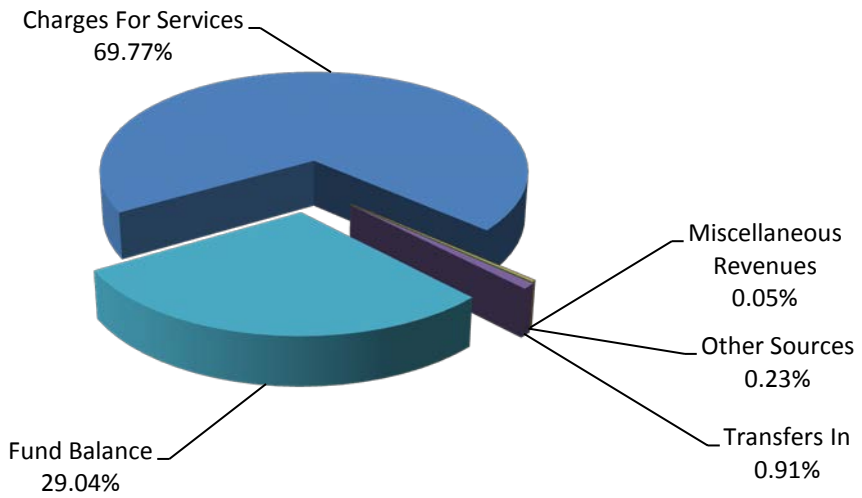
	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.78	0.88	0.10
Total Personnel:	0.00	0.00	0.78	0.88	0.10

FUND 504 -HEALTH INSURANCE INTERNAL SERVICE FUND

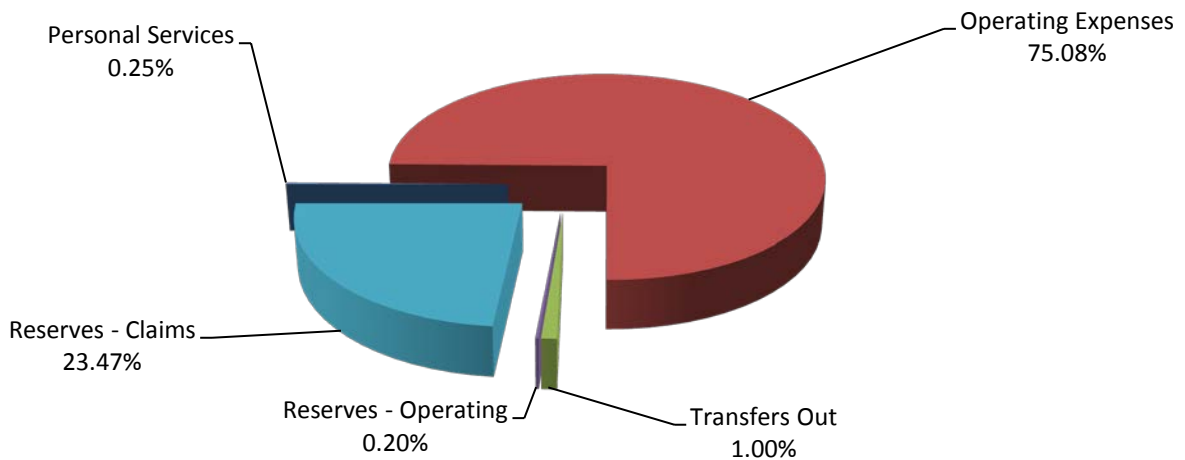
HUMAN RESOURCES
Programs & Services:

Health Insurance

REVENUES



EXPENDITURES



FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

In 1990, the County adopted a health self-insurance program for its employees. This Fund was established in FY 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 FY12 Adopted Budget is a reduction in revenues that is consistent with the Clerk of Courts not being a part of the County's insurance program, also, a new plan structure was created (Health Reimbursement Account Buy Up) which allowed the County to absorb some of the increasing insurance claim costs and offered employees more flexibility with plan selections and deductibles. On the expense side, the budget provides for lower General Fund cost allocation, as reflected in the Transfers Out account. Also shown in the budget is an increase to Personal Services consistent with an increase of 0.1 FTEs resulting from the reallocation of several positions. The reserves in the fund also reflect the recommended reserve levels as needed to account for runoff of claims as a result of being self-insured.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Insurance Costs

- Non-Union Health Plans
 - Base HRA Plan
 - Buy-Up HRA Plan
 - OAPIN Plan
 - OAP Plan

- Union Health Plans (FY11 Plans)
 - Base HRA Plan
 - OAPIN Plan
 - OAP Plan

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND
REVENUE SOURCES

The County adopted a health self-insurance program for its employees. As a result, this Fund was created to administer the program and to pay premiums for the entire County. The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employees contributions to their family's health insurance. The FY12 budget reflects a decrease in revenue over the FY11 Adopted Budget as revenues are affected by the reduction in Countywide FTEs and employee plan selections.

CHARGES FOR SERVICES

Revenues derived from charges related to health insurance rates for Countywide Departments, Constitutional Offices and County Retirees. Included in the FY12 Adopted Budget is a reduction in revenues that is consistent with the Clerk of Court's decision to not participate in the County's insurance program and changes in plan rates.

MISCELLANEOUS REVENUES

Interest & Other Earnings - All interest earned on bank accounts.

OTHER SOURCES

This revenue line accounts for CIGNA stop loss and miscellaneous claims reimbursements. Stop-Loss insurance is provided on a reimbursement basis. The employer is responsible for payment of all losses under a self-insured plan, including those that exceed the deductible. After the losses have been paid, the employer will be reimbursed for the amount of the loss that exceeds the deductible.

TRANSFERS IN

Transfers are used to move funds from one fund to another without the intent of reimbursement. In FY12, funds are being transferred in from the Countywide Fire MSBU Fund (Fund 134) to offset the variance between the Non-Union and Union health plans, as well as the cost to administer two health plans.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
<u>Revenues</u>					
Charges For Services	20,020,986	21,856,659	17,890,976	16,389,202	-1,501,774
Miscellaneous Revenues	497,326	226,613	546,399	12,500	-533,899
Less 5% Statutory Reduction	0	0	-27,320	-625	26,695
Other Sources	0	0	0	53,298	53,298
Transfers In	0	2,070,006	0	212,885	212,885
Fund Balance	0	0	3,282,574	6,821,737	3,539,163
Total Revenues:	\$20,518,312	\$24,153,278	\$21,692,629	\$23,488,997	\$1,796,368
<u>Expenditures</u>					
Personal Services	61,858	56,108	50,079	59,580	9,501
Operating Expenses	21,161,778	22,336,182	17,355,238	17,636,437	281,199
Transfers Out	61,255	395,208	312,640	233,938	-78,702
Reserves - Operating	0	0	50,747	46,739	-4,008
Reserves - Claims	0	0	3,923,925	5,512,303	1,588,378
Total Expenditures:	\$21,284,891	\$22,787,498	\$21,692,629	\$23,488,997	\$1,796,368

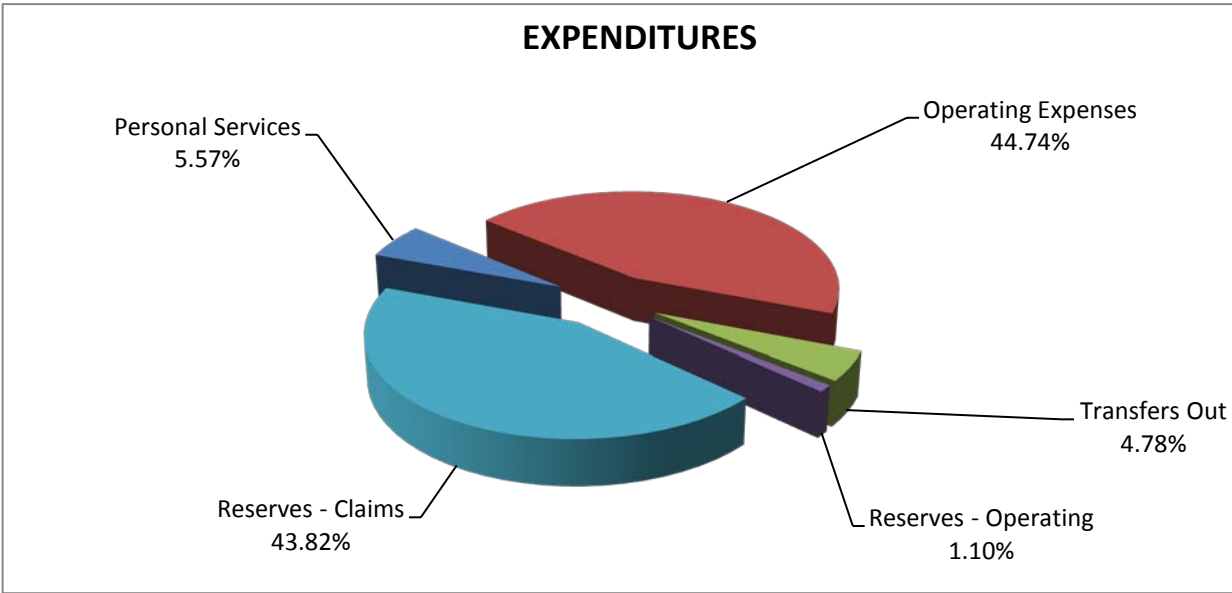
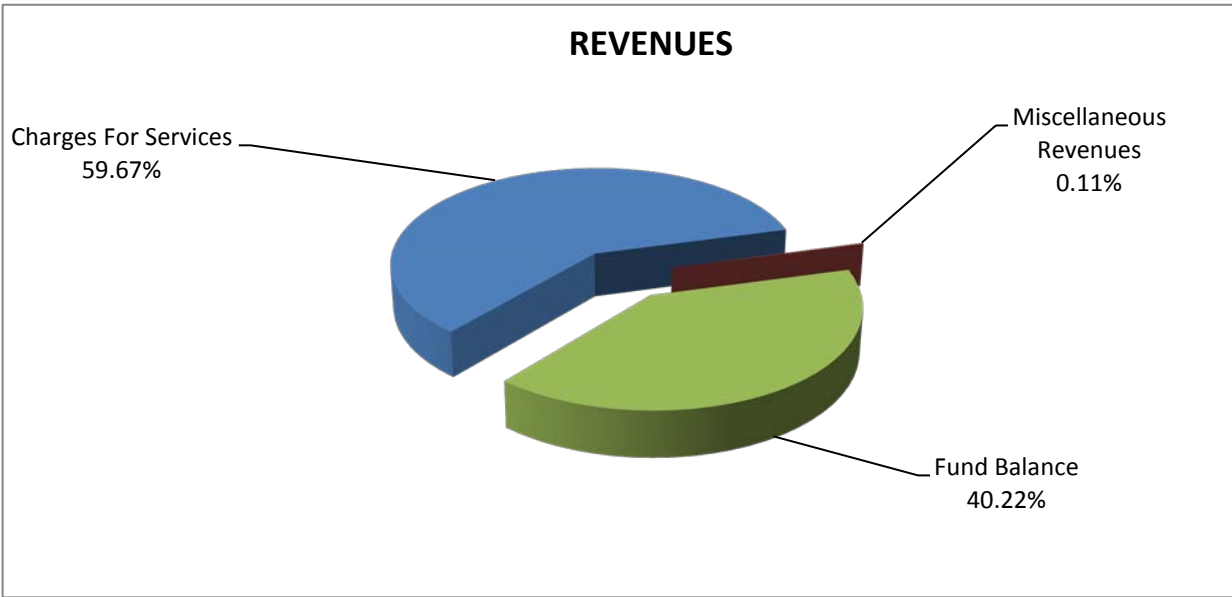
PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	1.00	1.00	0.79	0.89	0.10
Total Personnel:	1.00	1.00	0.79	0.89	0.10

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

HUMAN RESOURCES
Programs & Services:

Insurance



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

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 coverage's countywide. New in FY12, employee contributions and payments for the American Family Life Assurance Company (AFLAC) are no longer processed through this fund. Also, the Clerk of Courts is no longer participating in this benefit. The FY12 Operating Expenses appear to have increased 10.9%, however, due to only the County's contribution to premium being budgeted in FY11, in FY12 this budget also reflects premiums for the Constitutional Offices, employee buy-ups and Retirees. The Life, Long Term and Short Term Disability policy has a 3-year guaranteed rate and will not increase or decrease until FY14, however, participation might. Personal Services supports 0.88 FTEs which is a 0.1 FTE increase from FY11. Personal Services has increased 19.2% as a result of the FTE increase and an increase to Health Insurance.

PERTINENT FUND INFORMATION

This fund supports the operations of the following:

- Insurance for BOCC Employees, Constitutional Offices and Retirees.

REVENUE SOURCES

The primary source of revenue is derived from charges related to Life, LTD & STD insurance rates to Countywide departments and Constitutional Offices and Retirees. The FY12 budget reflects a decrease in revenue over the FY11 Adopted Budget as the Clerk of Courts longer participates in this program.

CHARGES FOR SERVICES

Reflects all revenues derived from charges related to life and long term and short term disability rates to countywide departments and employees. The FY12 budget reflects a decrease in revenue over the FY11 Adopted Budget as the Clerk of Courts has decided to pursue other alternatives. Increases or decreases in this revenue are a result of salary and FTE allocation changes, as revenues are driven by employees' salaries.

MISCELLANEOUS REVENUES

All interest earned on bank accounts.

FUND BALANCE

These funds represent prior year Fund Balance.

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

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted	FY12 Adopted:	FY12 - FY11:
Revenues					
Charges For Services	2,033,417	1,678,259	922,846	632,762	-290,084
Miscellaneous Revenues	10,932	4,977	4,880	1,200	-3,680
Less 5% Statutory Reduction	0	0	-244	-60	184
Fund Balance	0	0	503,994	426,473	-77,521
Total Revenues:	\$2,044,349	\$1,683,236	\$1,431,476	\$1,060,375	-\$371,101
Expenditures					
Personal Services	0	0	49,524	59,052	9,528
Operating Expenses	2,023,012	1,685,843	427,458	474,377	46,919
Transfers Out	13,819	69,374	52,377	50,672	-1,705
Reserves - Operating	0	0	10,341	11,619	1,278
Reserves - Claims	0	0	891,776	464,655	-427,121
Total Expenditures:	\$2,036,831	\$1,755,217	\$1,431,476	\$1,060,375	-\$371,101

PERSONNEL

	FY09 Adopted:	FY10 Adopted	FY11 Adopted	FY12 Adopted	FY12 -FY11:
Full Time:	0.00	0.00	0.78	0.88	0.10
Total Personnel:	0.00	0.00	0.78	0.88	0.10

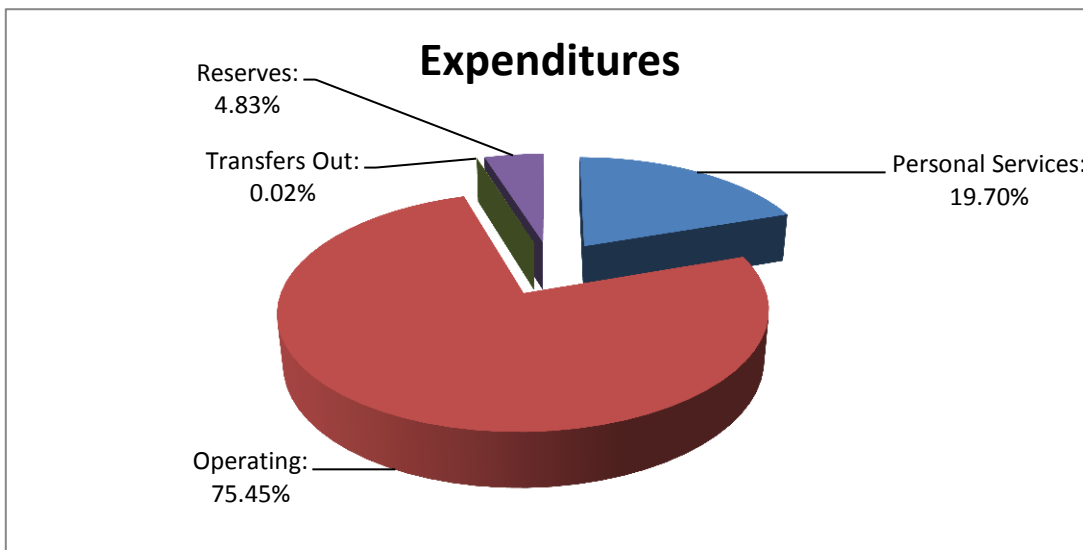
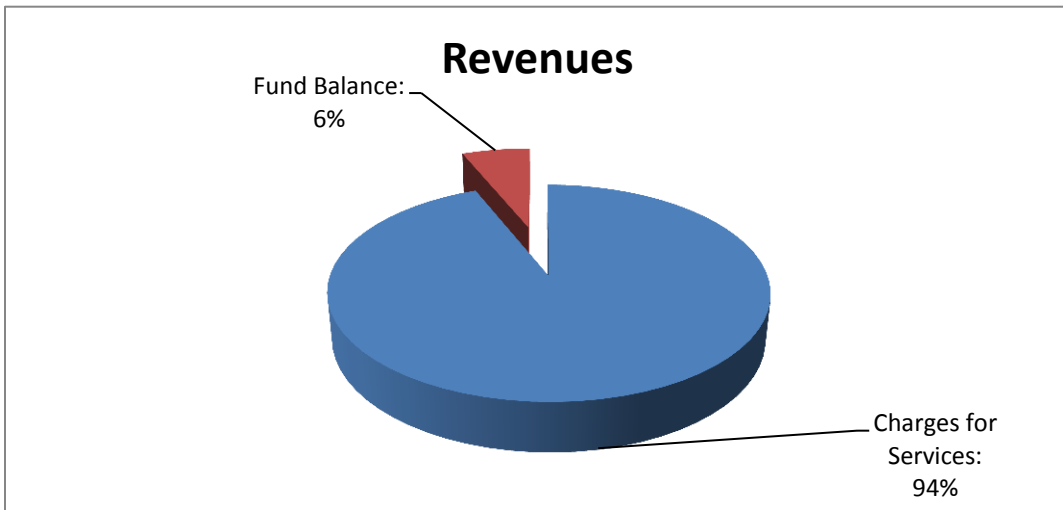
FUND 510 - FLEET

Fleet Support Services
Programs & Services:

Fleet Management

Fleet Maintenance

Fleet Fuel



FUND 510 – FLEET

TRENDS & ISSUES

The Fleet Internal Service Fund accounts for the cost of fuel and large fleet vehicles incurred by County vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed. Beginning in FY12, small County vehicles will be serviced at the Sheriff's maintenance facility rather than by Fleet; therefore, only revenues from Road & Bridge, Fire/Rescue and Solid Waste will be collected for maintenance. Personal Services are reduced by 2 FTEs due to a department reorganization resulting in a decrease of 10%. Operating Expenses increased by 23% due to higher estimated fuel costs in FY12. Additionally, a transfer out to the Intergovernmental Radio Fund (Fund 158) was added for FY12 to reimburse that fund for use of the Countywide Radio system.

PERTINENT INFORMATION

The FY12 budget includes the following:

- Provides fuel services for all BOCC departments
- Repairs and maintains large vehicles for Fire/ Rescue vehicles, Road & Bridge and the Solid Waste
- Maintains, repairs and ensures FDEP and EPA fuel storage inspections and compliance for 31 fuel tank storage sites

REVENUE SOURCES

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, but as part of a change to the function of the Fleet Department, beginning in FY 2011, repairs for small vehicles were handled by the Sheriff's Office. Revenues associated with this Fund are described below by category.

CHARGES FOR SERVICES

Reflects all revenues derived from charges related to fleet maintenance and fuel rates to countywide departments.

FUND BALANCE

These funds represent prior year Fund Balance.

FUND 510- FLEET

MISSION STATEMENT:

To effectively and efficiently provide quality fleet maintenance to all vehicles over 1 ton including all fire rescue and EMS equipment, fueling services and small engine repair to Osceola County departments.

FY12 Goals & Objectives:

The objective of the Fleet Maintenance Section is to provide 24/7 service to fire rescue/EMS vehicles, county wide fueling services and keeping all equipment over 1 ton at a >90% serviceability rating. Specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - Provide quality Fleet Maintenance and repair to County departments.

Objectives:

1. Maintain equipment at a 90% or higher operational ready rate.
2. Initiate the repair of all emergency equipment within 4 operational hours of receipt of parts.
3. Maintain the records of 100% services and repairs to the fleet.
4. Schedule services of equipment within a 14 operational day period of requirement.
5. Achieve 100% of mechanic staff possesses ASE and EVT certifications.
6. Maintain a 98% parts inventory control.

GOAL 2 - Operate within budget.

Objectives:

1. Never exceed the approved budget.
2. Maintain a break-even cash flow of revenue of costs.
3. Meet with OMB personnel monthly to ensure operations are meeting budgetary requirements.

GOAL 3 - Be an integral part of emergency operations.

Objectives:

1. Perform road assistance and clearing during emergency operations.
2. Perform technical inspection of all county generators within 10 days of a projected hurricane.
3. Offer 24/7 Repair & Maintenance on all County wide vehicles and equipment during inclement weather (i.e. brush fires, hurricanes, and tornado).

GOAL 4 - Operate Fleet within required safety standards.

Objectives:

1. Maintain a 95% safety rating to reduce lost time due to work related accidents
2. Hold monthly meetings to address safety issues.
3. Attend annual safety conferences to keep updated on the most current Fleet equipment and procedures.

FUND 510- FLEET

GOAL 5 - Provide Fuel services to County departments.

Objectives:

1. Maintain and perform a visual inspection of all pumps monthly.
2. Keep fuel point in compliance with FDEP and EPA standards, passing all annual inspections.
3. Provide a monthly report of inventory and issues.

FUND 510-FLEET MAINTENANCE INTERNAL SERVICE FUND

FUND SUMMARY:

	FY09 Actuals:	FY10 Actuals:	FY11 Adopted:	FY12 Adopted:	FY12 - FY11:
Revenues					
Charges For Services	3,667,802	3,358,608	3,246,771	3,494,689	247,918
Miscellaneous Revenues	84,862	-34,996	0	0	0
Transfers In	0	535,580	0	0	0
Fund Balance	0	0	0	228,902	228,902
Total Revenues:	\$3,752,664	\$3,859,192	\$3,246,771	\$3,723,591	\$476,820
Expenditures					
Personal Services	1,398,768	885,516	815,074	733,621	-81,453
Operating Expenses	2,332,645	2,214,410	2,278,276	2,809,537	531,261
Capital Outlay	14,494	0	0	0	0
Other Non Operating Expenses	6,757	1,352	0	0	0
Transfers Out	0	130,535	0	756	756
Reserves - Operating	0	0	153,421	179,677	26,256
Total Expenditures:	\$3,752,664	\$3,231,813	\$3,246,771	\$3,723,591	\$476,820

Capital Improvement Program Funds

Table of Contents

Fund - Fund Title	Page
Capital Improvement Program Group Description	1
001 - General Fund	2
104 - Tourist Development Tax Fund	3
107 - Library District Fund	5
130 - Court Related Technology Fund.....	6
134 - Countywide Fire Fund	7
154 - Constitutional Gas Tax Fund	8
174 - Road Impact Fee Fund.....	9
178 - Parks Impact Fee Fund	10
182 - Road Impact Fee Zone 2 Fund.....	11
183 - Road Impact Fee Zone 3 Fund.....	12
184 - Road Impact Fee Zone Fund.....	13
185 - Road Impact Fee Zone 5.....	14
302 - Sales Tax Revenue Bond 2009	15
305 - Deficient Road Capital Fund.....	16
306 - Local Option sales Tax Fund.....	17
312 - Boating Improvement Capital Fund	21
315 - General Capital Outlay Fund	22
326 - Transportation Improvement Fee Capital Fund	24
327 - Infrastructure & Equipment Capital Fund.....	25
407 - Osceola Parkway Fund	26
510 - Fleet Management Fund	27

CAPITAL IMPROVEMENT PROGRAM

The 5-year Capital Improvement Program (CIP) is a major public infrastructure and planning tool used by Osceola County. It is a reflection of the County's Goals and Objectives which is intended to coordinate the financing and timing of improvements in a way that maximizes the return to the public. The CIP is described as projects that typically have a useful life of at least ten years and a cost of \$25,000 or more and includes new, replacement, or upgraded items/projects, construction, software, and/or land purchases. In general, the CIP does not include multiple purchase requests, i.e. a number of items with a unit cost of less than \$25,000 or repairs that do not extend the useful life of the asset, but an aggregate cost of more than \$25,000

The FY12 CIP is funded primarily by the Local Infrastructure Sales Surtax Fund (Fund 306) as well as grants. It is a part of the County's Strategic Plan as Goal #3. The County's long-range and short-range Objectives are as follows:

- Upgrade County roads: capacity and maintenance
- Reduce travel times in the County
- Preserve and maintain the County's natural resources (lakes, streams, wetlands, open spaces)
- Increase the ridership and convenience of public transit
- Develop trail network for Osceola County
- Upgrade stormwater management system

The following pages identify projects that are funded in FY12 as well as projects that the County has identified for the future. For FY12, the County's priorities are the Parking Garage, Narcoossee Road improvements, Poinciana Boulevard Phase 3, and Osceola Parkway Phase 2.

Fund 001 - GENERAL FUND

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
Asset Management										
1683 - Building Maintenance										
Admin Building Server Room HVAC - 1663	5,570	0	94,430	0	0	0	0	0	0	100,000
Courthouse Signage - 1662	1,829	0	38,261	0	0	0	0	0	0	40,090
Total: 1683 - Building Maintenance	7,399	0	132,691	0	0	0	0	0	0	140,090
4125 - Asset Management										
BMO - Beaumont Bldg Asbestos Abatement -	0	0	0	0	50,000	0	0	0	0	50,000
BMO - County Building Improvements - 1641	0	0	0	35,000	0	0	0	0	0	35,000
BMO - Courthouse Building Improvements - 1000	0	0	0	0	30,000	0	0	0	0	30,000
BMO - Historic Courthouse Repairs - 4136	0	0	0	103,500	0	0	0	0	0	103,500
BMO - Jail Improvements - 4146	0	0	0	380,000	130,000	0	0	0	0	510,000
Total: 4125 - Asset Management	0	0	0	518,500	210,000	0	0	0	0	728,500
Total: Asset Management	7,399	0	132,691	518,500	210,000	0	0	0	0	868,590
Corrections										
2101 - Corrections Executive										
Jail - Int. Security Upgrades - 2134	1,567,583	0	2,929,980	0	0	0	0	0	0	4,497,563
Total: 2101 - Corrections Executive	1,567,583	0	2,929,980	0	0	0	0	0	0	4,497,563
Total: Corrections	1,567,583	0	2,929,980	0	0	0	0	0	0	4,497,563
Information Technology										
1799 - Countywide Computer Project Support										
Time and Attendance - 1775	263,622	0	37,200	0	0	0	0	0	0	300,822
Total: 1799 - Countywide Computer Project Support	263,622	0	37,200	0	0	0	0	0	0	300,822
Total: Information Technology	263,622	0	37,200	0	0	0	0	0	0	300,822
Parks										
7201 - Parks										
65th Infantry Veterans Park - 4155	500,000	0	0	0	0	0	0	0	0	500,000
Total: 7201 - Parks	500,000	0	0	0	0	0	0	0	0	500,000
Total: Parks	500,000	0	0	0	0	0	0	0	0	500,000
Total: 001	2,338,605	0	3,099,871	518,500	210,000	0	0	0	0	6,166,976
Projected Available Funding										
				518,500	210,000	0	0	0	0	728,500
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0

Fund 107 - LIBRARY DISTRICT FUND

Program / Function / Project Library	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
7111 - Library										
BVL Library Split A/C Systems - 7199	0	32,000	40,000	0	0	0	0	0	0	40,000
St. Cloud Air Handler - 7197	0	28,000	28,000	100,000	0	0	0	0	100,000	128,000
West Osceola Branch Library - 7173	179,941	1,950,000	3,347,360	0	0	0	0	0	0	3,527,301
Total: 7111 - Library	179,941	2,010,000	3,415,360	100,000	0	0	0	0	100,000	3,695,301
7115 - St Cloud Library										
St. Cloud Roof Replacement - 7198	0	114,680	0	0	0	0	0	0	0	0
Total: 7115 - St Cloud Library	0	114,680	0	0	0	0	0	0	0	0
Total: Library	179,941	2,124,680	3,415,360	100,000	0	0	0	0	100,000	3,695,301
Total: 107	179,941	2,124,680	3,415,360	100,000	0	0	0	0	100,000	3,695,301
				Projected Available Funding						
				100,000	0	0	0	0	100,000	0
				(Unfunded)						
				0	0	0	0	0	0	0

Fund 130 - COURT RELATED TECHNOLOGY FUND

Program / Function / Project Public Defender	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
1561 - Public Defender	147,581	0	203,367	0	0	0	0	0	0	350,948
P.D./Jail Video & Audio - 1561	147,581	0	203,367	0	0	0	0	0	0	350,948
Total: 1561 - Public Defender										
Total: Public Defender	147,581	0	203,367	0	0	0	0	0	0	350,948
Total: 130	147,581	0	203,367	0	0	0	0	0	0	350,948
Projected Available Funding										
(Unfunded)										
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0

Fund 134 - COUNTYWIDE FIRE FUND

Program / Function / Project Fire Rescue and EMS 2125 - Countywide Fire Protection	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
Fire Station - Harmony - 2280	489,275	0	0	0	0	0	0	0	0	489,275
Ventilation Systems for Stations - 2192	0	0	0	250,000	250,000	0	0	0	500,000	500,000
Total: 2125 - Countywide Fire Protection	489,275	0	0	250,000	250,000	0	0	0	500,000	989,275
Total: Fire Rescue and EMS	489,275	0	0	250,000	250,000	0	0	0	500,000	989,275
Total: 134	489,275	0	0	250,000	250,000	0	0	0	500,000	989,275
Projected Available Funding (Unfunded)										
				250,000	250,000	0	0	0	500,000	0
				0	0	0	0	0	0	0

Fund 154 - CONSTITUTIONAL GAS TAX FUND

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
Public Works										
4131 - Road & Bridge	8,915,029	1,826,260	1,925,246	3,570,416	4,938,752	5,682,527	5,034,660	5,034,660	24,261,015	35,101,290
R & B Resurfacing - 4662	8,915,029	1,826,260	1,925,246	3,570,416	4,938,752	5,682,527	5,034,660	5,034,660	24,261,015	35,101,290
4301- Transportation										
Bass Road - 7014	9,075	0	0	0	0	0	0	0	0	9,075
Dirt Road Paving - 7002	738,977	0	11,023	0	0	0	0	0	0	750,000
Intersection Safety & Efficiency Projects (TSM)-	1,087,379	0	267,072	0	0	0	0	0	0	1,354,451
Osceola Pkwy at Dyer and Flora-Turn	0	0	0	265,000	0	0	0	0	265,000	265,000
Traffic Control Equipment - 3780	8,509	0	0	0	0	0	0	0	0	8,509
Total: 4301- Transportation	1,843,940	0	278,095	265,000	0	0	0	0	265,000	2,387,035
4310 - Transportation Administration										
Pavement Management System - 4396	375,703	50,000	228,101	50,000	50,000	50,000	50,000	50,000	250,000	853,804
Total: 4310 - Transportation Administration	375,703	50,000	228,101	50,000	50,000	50,000	50,000	50,000	250,000	853,804
Total: Public Works	11,134,672	1,876,260	2,431,442	3,885,416	4,988,752	5,732,527	5,084,660	5,084,660	24,776,015	38,342,129
Total: 154	11,134,672	1,876,260	2,431,442	3,885,416	4,988,752	5,732,527	5,084,660	5,084,660	24,776,015	38,342,129
Projected Available Funding (Unfunded)										
				3,885,416	3,824,729	3,901,224	3,979,248	4,058,833	19,649,450	(5,126,565)
				0	(1,164,023)	(1,831,303)	(1,105,412)	(1,025,827)	(5,126,565)	

Fund 174 - ROAD IMPACT FEE ZN 1/1SHARED

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year				Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015		
Other Budgets									
8007 - CIP Transportation									
Canoe Creek Road-Deer Run - 4395	507	0	0	0	0	0	0	0	507
Neptune Road Phase IIB - 4334	11,640	0	0	0	0	0	0	0	11,640
Osceola Parkway Phase II - 7004	693,136	0	0	8,500,000	8,990,405	0	0	17,490,405	18,183,541
Total: 8007 - CIP Transportation	705,283	0	0	8,500,000	8,990,405	0	0	17,490,405	18,195,688
Total: Other Budgets									
	705,283	0	0	8,500,000	8,990,405	0	0	17,490,405	18,195,688
Public Works									
4155 - Engineering									
Poinciana Blvd Phase III - 4341	1,299,376	0	284,806	10,552,038	0	0	0	10,552,038	12,136,220
Total: 4155 - Engineering	1,299,376	0	284,806	10,552,038	0	0	0	10,552,038	12,136,220
4156 - Construction									
Pleasant Hill-Hoagland Blvd D3 - 7110	12,532	0	0	0	0	0	0	0	12,532
Total: 4156 - Construction	12,532	0	0	0	0	0	0	0	12,532
4301- Transportation									
Bill Beck Blvd - 4670	49,269	0	0	0	0	0	0	0	49,269
Boggy Creek Road Phase I - 7011	1,402,309	0	0	0	0	0	18,180,272	18,180,272	19,582,581
Boggy Creek Road Phase II - 3019	82,202	0	0	0	0	0	0	0	82,202
John Young Parkway North - 7120	23,873,837	0	11,323,471	0	0	0	0	0	35,197,308
Narcoossee Road-US192 - 4053	31,193,360	15,000,000	32,810,044	0	0	0	0	0	64,003,404
Neptune Road /Corridor** - 3467	7,458,325	0	0	0	0	0	0	0	7,458,325
Old Canoe Creek Road - 4375	724	0	0	0	0	0	0	0	724
Old Lake Wilson Phase I - 3862	0	0	0	0	0	0	0	0	0
Osceola Parkway Phase I - 4013	1,599,207	0	1,867,398	0	0	0	0	0	3,466,605
PH Road/17-92 Intersection - 4028	28,808	0	0	0	0	0	0	0	28,808
Poinciana Blvd Phase II - 4340	1,894,379	0	924,728	0	0	0	0	0	2,819,107
Shady Lane - 4166	0	0	0	0	0	0	0	0	0
Simpson Road-US192 - 3677	25,487	0	0	0	0	0	0	0	25,487
Sinclair Road - 4383	300	0	0	0	0	0	0	0	300
Total: 4301- Transportation	67,608,208	15,000,000	46,925,641	0	0	0	18,180,272	18,180,272	132,714,121
4310 - Transportation Administration									
Goodman Road Paving - 4385	0	0	0	0	0	0	0	0	0
Neptune Road Phase IIA - 4331	11,928	0	341,000	0	0	0	0	0	352,928
Neptune Road Phase III - 4330	0	0	0	0	0	0	0	0	0
Total: 4310 - Transportation Administration	11,928	0	341,000	0	0	0	0	0	352,928
Total: Public Works	68,932,044	15,000,000	47,551,447	10,552,038	0	0	18,180,272	28,732,310	145,215,801
Total: 174	69,637,327	15,000,000	47,551,447	19,052,038	8,990,405	0	18,180,272	46,222,715	163,411,489
Projected Available Funding*									
				19,052,038	0	0	0	0	19,052,038
				0	(8,990,405)	0	(18,180,272)	(27,170,677)	(27,170,677)

Fund 178 - PARKS IMPACT FEE FUND

Program / Function / Project Community Development	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
1416 - Passive Parks										
Greenways and Trails - 7290	221,976	0	278,023	0	0	0	0	0	0	499,999
Shingle Creek Regional Park - 7280	0	0	0	0	0	0	0	0	0	0
Total: 1416 - Passive Parks	221,976	0	278,023	0	0	0	0	0	0	499,999
1417 - Lakes Management										
Mac Overstreet Regional Park - 7230	51,020	0	0	0	0	0	0	0	0	51,020
Total: 1417 - Lakes Management	51,020	0	0	0	0	0	0	0	0	51,020
Total: Community Development	272,996	0	278,023	0	0	0	0	0	0	551,019
Parks										
7201 - Parks										
Deerwood Community Park - 7218	0	0	0	0	0	250,000	1,750,000	0	2,000,000	2,000,000
Hickory Tree Community Park - 2525	2,019,232	0	252,697	0	0	0	0	0	0	2,271,929
Polk/Osceola Joint Regional - 7288	0	0	0	0	1,500,000	1,500,000	1,500,000	1,500,000	6,000,000	6,000,000
Stoney Brook Neighborhood Park - 7281	0	0	0	0	0	0	65,000	0	65,000	65,000
Total: 7201 - Parks	2,019,232	0	252,697	0	1,500,000	1,750,000	3,315,000	1,500,000	8,065,000	10,336,929
Total: Parks	2,019,232	0	252,697	0	1,500,000	1,750,000	3,315,000	1,500,000	8,065,000	10,336,929
Total: 178	2,292,228	0	530,720	0	1,500,000	1,750,000	3,315,000	1,500,000	8,065,000	10,887,948
Projected Available Funding										
				0	1,500,000	82,323	0	0	1,582,323	
				0	0	(1,667,677)	(3,315,000)	(1,500,000)	(6,482,677)	

Fund 182 - ROAD IMPACT FEE ZONE 2

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
Public Works										
4301- Transportation										
Old Lake Wilson Phase I - 3862	1,782,822	0	3,172,197	0	0	0	0	0	0	4,955,019
Sinclair Road - 4383	9,154	0	0	0	0	0	0	2,300,000	2,300,000	2,309,154
Total: 4301- Transportation	1,791,976	0	3,172,197	0	0	0	0	2,300,000	2,300,000	7,264,173
4310 - Transportation Administration										
Goodman Road Paving - 4385	291,504	0	4,914,113	0	0	0	0	7,379,508	7,379,508	12,585,125
Total: 4310 - Transportation Administration	291,504	0	4,914,113	0	0	0	0	7,379,508	7,379,508	12,585,125
Total: Public Works	2,083,479	0	8,086,310	0	0	0	0	9,679,508	9,679,508	19,849,297
Total: 182	2,083,479	0	8,086,310	0	0	0	0	9,679,508	9,679,508	19,849,297
Projected Available Funding*										
(Unfunded)										
				0	0	0	0	0	0	0
				0	0	0	0	(9,679,508)	(9,679,508)	

*Projections are based on the Impact Fee moratorium. The fund's debt service and transfer out still have commitments that amount to approximately \$2.4 million annually.

Fund 183 - ROAD IMPACT FEE ZONE 3

Program / Function / Project Public Works	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
4301- Transportation PH Road/17-92 Intersection - 4028	84,199	800,000	2,304,543	0	0	800,000	1,500,000	15,000,000	17,300,000	19,688,742
Total: 4301- Transportation	84,199	800,000	2,304,543	0	0	800,000	1,500,000	15,000,000	17,300,000	19,688,742
Total: Public Works	84,199	800,000	2,304,543	0	0	800,000	1,500,000	15,000,000	17,300,000	19,688,742
Total: 183	84,199	800,000	2,304,543	0	0	800,000	1,500,000	15,000,000	17,300,000	19,688,742
<hr/> Projected Available Funding*										
				0	0	0	0	0	0	0
				0	0	(800,000)	(1,500,000)	(15,000,000)	(17,300,000)	0

Fund 184 - ROAD IMPACT FEE ZONE 4

Program / Function / Project Other Budgets	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project	
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016			
8007 - CIP Transportation Neptune Road Phase IIB - 4334	0	0	0	0	0	0	0	0	0	0	0
Total: 8007 - CIP Transportation	0	0	0	0	0	0	0	0	0	0	0
Total: Other Budgets	0	0	0	0	0	0	0	0	0	0	0
Public Works											
4301- Transportation											
Bill Beck Blvd - 4670	177,959	0	22,830	0	0	7,980,824	0	0	0	7,980,824	8,181,613
Boggy Creek Road Phase II - 3019	1,127,378	0	0	0	0	0	0	12,081,558	12,081,558	13,208,936	
Neptune Road /Corridor* - 3467	3,703,624	0	1,230,947	0	0	0	0	0	0	4,934,571	
Shady Lane - 4166	460,736	0	811,276	0	0	0	0	14,755,547	14,755,547	16,027,559	
Simpson Road-US192 - 3677	347,261	275,000	312,086	0	0	0	0	6,458,626	6,458,626	7,117,973	
Total: 4301- Transportation	5,816,959	275,000	2,377,139	0	0	7,980,824	0	33,295,731	41,276,555	49,470,653	
4310 - Transportation Administration											
Neptune Road Phase IIA - 4331	724,956	0	0	0	0	0	0	37,563,375	37,563,375	38,288,331	
Neptune Road Phase III - 4330	218,943	0	0	0	0	0	0	0	0	218,943	
Total: 4310 - Transportation Administration	943,898	0	0	0	0	0	0	37,563,375	37,563,375	38,507,273	
Total: Public Works	6,760,857	275,000	2,377,139	0	0	7,980,824	0	70,859,106	78,839,930	87,977,926	
Total: 184	6,760,857	275,000	2,377,139	0	0	7,980,824	0	70,859,106	78,839,930	87,977,926	
Projected Available Funding*											
				0	0	0	0	0	0	0	0
								(7,980,824)		(70,859,106)	(78,839,930)

*Projections are based on the Impact Fee moratorium. The fund's debt service and transfer out still have commitments that amount to approximately \$2.9 million annually.

Fund 185 - ROAD IMPACT FEE ZONE 5

Program / Function / Project Other Budgets	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project	
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016			
8007 - CIP Transportation											
Canoe Creek Road-Deer Run - 4395	41	0	0	0	0	0	0	0	18,673,999	18,673,999	18,674,040
Neptune Road Phase IIB - 4334	190,224	0	0	0	0	0	0	0	9,390,844	9,390,844	9,581,068
Total: 8007 - CIP Transportation	190,265	0	0	0	0	0	0	0	28,064,843	28,064,843	28,255,108
Total: Other Budgets	190,265	0	0	0	0	0	0	0	28,064,843	28,064,843	28,255,108
Public Works											
4301- Transportation											
Old Canoe Creek Road - 4375	1,297,462	0	0	0	0	0	0	0	26,939,188	26,939,188	28,236,650
Total: 4301- Transportation	1,297,462	0	0	0	0	0	0	0	26,939,188	26,939,188	28,236,650
4310 - Transportation Administration											
Neptune Road Phase III - 4330	0	0	0	0	0	0	0	0	9,081,571	9,081,571	9,081,571
Total: 4310 - Transportation Administration	0	0	0	0	0	0	0	0	9,081,571	9,081,571	9,081,571
Total: Public Works	1,297,462	0	0	0	0	0	0	0	36,020,759	36,020,759	37,318,221
Total: 185	1,487,728	0	0	0	0	0	0	0	64,085,602	64,085,602	65,573,330
		Projected Available Funding		0	0	0	0	0	0	0	0
		(Unfunded)		0	0	0	0	0	(64,085,602)	(64,085,602)	(64,085,602)

*Projections are based on the Impact Fee moratorium. The fund's debt service and transfer out still have commitments that amount to approximately \$1.7 million annually.

Fund 302 - Sales Tax Rev Bond 2009

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
Corrections										
2112 - Corrections	20,631,396	0	1,365,250	0	0	0	0	0	0	21,996,646
Joint Communications Ctr/EOC - 2006	20,631,396	0	1,365,250	0	0	0	0	0	0	21,996,646
Total: 2112 - Corrections										
Total: Corrections	20,631,396	0	1,365,250	0	0	0	0	0	0	21,996,646
Public Works										
4301- Transportation	7,469,864	0	12,530,136	0	0	0	0	0	0	20,000,000
Misc Row Acq & Appraisals - 3237	7,469,864	0	12,530,136	0	0	0	0	0	0	20,000,000
Total: 4301- Transportation										
Total: Public Works	7,469,864	0	12,530,136	0	0	0	0	0	0	20,000,000
Total: 302	28,101,260	0	13,895,386	0	0	0	0	0	0	41,996,646
Projected Available Funding* (Unfunded)										
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0

* The projects in this fund were funded through the bond proceeds. Thus it does not have an ongoing funding source. When the funds and projects currently appropriated are complete, the fund will be closed.

Fund 306 - LOCAL OPTION SALES TAX FUND

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
Animal Control										
2119 - Animal Control		0	0	0	0	0	700,000	0	700,000	700,000
3rd Kennel at Animal Control - 2001		0	0	0	0	0	700,000	0	700,000	700,000
Total: 2119 - Animal Control		0	0	0	0	0	700,000	0	700,000	700,000
Total: Animal Control		0	0	0	0	0	700,000	0	700,000	700,000
Asset Management										
4125 - Asset Management		0	44,606	0	0	0	0	0	0	44,606
Courthouse Square Expansion - 1500		0	450,000	0	0	0	0	0	0	450,000
Poinciana Health Dept Modular Facility - 1645		0	494,606	0	0	0	0	0	0	494,606
Total: 4125 - Asset Management		0	494,606	0	0	0	0	0	0	494,606
Total: Asset Management		0	494,606	0	0	0	0	0	0	494,606
Community Development										
1416 - Passive Parks		(650)	101,712	0	532,000	0	0	0	532,000	633,062
Lake Toho Community Park - 7270		0	0	0	105,000	0	0	0	105,000	105,000
Makinson Island - 7219		4,515,012	3,456,312	0	110,000	202,500	0	0	312,500	8,283,824
Shingle Creek Regional Park - 7280		4,514,362	3,558,024	0	747,000	202,500	0	0	949,500	9,021,886
Total: 1416 - Passive Parks		4,514,362	3,558,024	0	747,000	202,500	0	0	949,500	9,021,886
Total: Community Development		4,514,362	3,558,024	0	747,000	202,500	0	0	949,500	9,021,886
Convention Visitors Bureau										
7506 - Convention and Visitors Bureau		13,500	0	0	0	0	355,000	0	355,000	368,500
Oren Brown Park Improvements - 7217		13,500	0	0	0	0	355,000	0	355,000	368,500
Total: 7506 - Convention and Visitors Bureau		13,500	0	0	0	0	355,000	0	355,000	368,500
Total: Convention Visitors Bureau		13,500	0	0	0	0	355,000	0	355,000	368,500
Corrections										
2101 - Corrections Executive		14,089	0	0	1,692,000	0	0	0	1,692,000	1,706,089
Jail - Int. Security Upgrades - 2134		14,089	0	0	1,692,000	0	0	0	1,692,000	1,706,089
Total: 2101 - Corrections Executive		14,089	0	0	1,692,000	0	0	0	1,692,000	1,706,089
2112 - Corrections										
Jail - Ext. Security Upgrades - 2132		0	0	0	40,000	1,000	0	0	41,000	41,000
Joint Communications Ctr/EOC - 2006		127,886	0	0	0	0	0	0	0	127,886
Total: 2112 - Corrections		127,886	0	0	40,000	1,000	0	0	41,000	168,886
Total: Corrections		141,976	0	0	1,732,000	1,000	0	0	1,733,000	1,874,976
Fire Rescue and EMS										
2125 - Countywide Fire Protection		2,448,254	0	165,000	0	0	0	0	0	2,613,254
Fire Station - Harmony - 2280		216	0	100,000	0	0	0	0	0	100,216
Fire Station - Reunion Stoneyb - 2037		4,628,216	278,844	516,411	0	1,031,750	966,912	2,526,226	5,562,438	10,707,065
Fire/EMS Equipment - 2700		0	0	0	0	0	0	2,000,000	2,000,000	2,000,000
Narcoosee Area Fire Station - 2002		0	0	0	0	0	0	0	0	0

Fund 312 - BOATING IMPROV CAPITAL FUND

Program / Function / Project Community Development	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
1416 - Passive Parks										
Lake Toho Community Park - 7270	0	0	0	25,000	8,000	0	0	0	33,000	33,000
Makinson Island - 7219	31,724	0	0	0	0	0	0	0	0	31,724
Total: 1416 - Passive Parks	31,724	0	0	25,000	8,000	0	0	0	33,000	64,724
1417 - Lakes Management										
Mac Overstreet Regional Park - 7230	0	0	540,762	0	0	0	0	0	0	540,762
Overstreet Landing - 7273	5,250	0	49,125	100,000	0	52,000	0	0	152,000	206,375
Total: 1417 - Lakes Management	5,250	0	589,887	100,000	0	52,000	0	0	152,000	747,137
Total: Community Development	36,974	0	589,887	125,000	8,000	52,000	0	0	185,000	811,861
Total: 312	36,974	0	589,887	125,000	8,000	52,000	0	0	185,000	811,861
Projected Available Funding (Unfunded)										
				125,000	35,000	35,000	35,000	35,000	35,000	265,000
				0	27,000	(17,000)	35,000	35,000	80,000	

Fund 315 - GEN CAP OUTLAY FUND

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
Community Development										
1417 - Lakes Management										
Mac Overstreet Regional Park - 7230	0	0	1,340,033	0	0	0	0	0	0	1,340,033
Total: 1417 - Lakes Management	0	0	1,340,033	0	0	0	0	0	0	1,340,033
Total: Community Development	0	0	1,340,033	0	0	0	0	0	0	1,340,033
Public Works										
3801 - Stormwater Management										
County Wide Stormwater Plan - 3018	7,770	0	117,300	0	0	0	0	0	0	125,070
Total: 3801 - Stormwater Management	7,770	0	117,300	0	0	0	0	0	0	125,070
4121 - Engineering										
Ham Brown @ 17-92 Drainage - 4144	11,954	0	578,838	0	0	0	0	0	0	590,792
Renee Terrace Drainage Imp - 4145	258,616	0	41,384	0	0	0	0	0	0	300,000
Total: 4121 - Engineering	270,570	0	620,222	0	0	0	0	0	0	890,792
4131 - Road & Bridge										
LAP Boggy Creek Road - 4199	0	0	1,044,510	0	0	0	0	0	0	1,044,510
Pleasant Hill Road - LAP - 4179	0	0	2,649,256	0	0	0	0	0	0	2,649,256
Total: 4131 - Road & Bridge	0	0	3,693,766	0	0	0	0	0	0	3,693,766
4156 - Construction										
Pleasant Hill-Hoagland Blvd D3 - 7110	0	0	1,672,075	0	0	0	0	0	0	1,672,075
Total: 4156 - Construction	0	0	1,672,075	0	0	0	0	0	0	1,672,075
4301- Transportation										
Boggy Creek/Tumbery Blvd signal - 4324	0	0	219,648	0	0	0	0	0	0	219,648
Buenaventura Blvd Widening - 4308	0	0	0	230,000	0	0	0	2,430,000	2,660,000	2,660,000
Canoe Creek Road LAP - 4189	0	0	2,238,633	0	0	0	0	0	0	2,238,633
Carroll St- JYP to Michigan -4316	0	0	0	400,000	351,000	3,540,000	5,310,000	0	9,601,000	9,601,000
Ham Brown Connector Feas Study - 4108	51,680	0	23,784	0	0	0	0	0	0	75,464
Hoagland Boulevard - LAP Agreement - 4169	0	0	6,766,744	0	0	0	0	0	0	6,766,744
Narcoossee Road Extension S. - 3294	170,842	0	374,790	0	0	0	0	0	0	545,632
Old vineland / Princess Way - 4381	58,500	0	595,280	0	0	0	0	0	0	653,780
Southport Connector South - 4173	40,843	0	94,265	0	0	0	0	0	0	135,108
Total: 4301- Transportation	321,865	0	10,313,144	630,000	351,000	3,540,000	5,310,000	2,430,000	12,261,000	22,896,009
4310 - Transportation Administration										
Adv Traffic Mgt System- 4307	220,034	0	4,000,000	0	0	0	0	0	0	4,220,034
Commuter Rail - 4950	0	0	0	1,500,000	0	23,000,000	0	0	24,500,000	24,500,000
Mass Transit Preliminary Design - 4394	225,795	0	267,766	0	0	0	0	0	0	493,561
OBTSchool for the Arts - 4337	148,645	0	333,000	0	0	0	0	0	0	481,645
Osceola Parkway/Orange Avenue Signals - 4323	0	0	321,793	0	0	0	0	0	0	321,793
Total: 4310 - Transportation Administration	594,475	0	4,922,559	1,500,000	0	23,000,000	0	0	24,500,000	30,017,034
Total: Public Works	1,194,680	0	21,339,066	2,130,000	351,000	26,540,000	5,310,000	2,430,000	36,761,000	59,294,746
Total: 315	1,194,680	0	22,679,099	2,130,000	351,000	26,540,000	5,310,000	2,430,000	36,761,000	60,634,779

Projected Available Funding *	2,130,000	351,000	0	0	0	0	2,481,000
(Unfunded)	0	0	(26,540,000)	(5,310,000)	(2,430,000)	(34,280,000)	

*This is not an ongoing revenue generating fund. While all other projects are currently funded, an alternative funding source will have to be identified for the \$24.5 million for the Commuter Rail project .

Fund 326 - TRANS IMP FEE CAPITAL FUND

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
4155 - Engineering										
Poinciana Blvd Phase III - 4341	0	0	0	9,706,848	0	0	0	0	9,706,848	9,706,848
Total: 4155 - Engineering	0	0	0	9,706,848	0	0	0	0	9,706,848	9,706,848
4301- Transportation										
Boggy Creek Road Phase I - 7011	354,490	0	1,856,808	0	0	0	0	0	0	2,211,298
Boggy Creek Road Phase II - 3019	0	0	0	0	0	0	0	0	0	0
John Young Parkway North - 7120	0	0	0	0	0	0	0	0	0	0
Narcossee Road-US192 - 4053	18,528,174	0	0	0	0	0	0	0	0	18,528,174
Old Lake Wilson Phase I - 3862	11,832,812	0	16,230,196	0	0	0	0	0	0	28,063,008
Osceola Parkway Phase I - 4013	13,403,173	0	1,907,451	0	0	0	0	0	0	15,310,624
Poinciana Blvd Phase II - 4340	12,625,023	0	4,412,358	0	0	0	0	0	0	17,037,381
Total: 4301- Transportation	56,743,672	0	24,406,813	0	0	0	0	0	0	81,150,485
4310 - Transportation Administration										
Goodman Road Paving - 4385	157,207	0	9,778,287	0	0	0	0	0	0	9,935,494
Total: 4310 - Transportation Administration	157,207	0	9,778,287	0	0	0	0	0	0	9,935,494
Total: Public Works	56,900,878	0	34,185,100	9,706,848	0	0	0	0	9,706,848	100,792,826
Total: 326	56,900,878	0	34,185,100	9,706,848	0	0	0	0	9,706,848	100,792,826
		Projected Available Funding*		0	0	0	0	0	0	0
		(Unfunded)		(9,706,848)	0	0	0	0	(9,706,848)	

* The projects in this fund were funded through the bond proceeds. Thus it does not have an ongoing funding source. When the funds and projects currently appropriated are complete, the fund will be closed.

Fund 327 - INFRA & EQUIP CAPITAL FUND

Program / Function / Project	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016		
Asset Management										
4125 - Asset Management	355,594	0	14,818,630	0	0	0	0	0	0	15,174,224
Courthouse Square Expansion - 1500	355,594	0	14,818,630	0	0	0	0	0	0	15,174,224
Total: 4125 - Asset Management										
Total: Asset Management	355,594	0	14,818,630	0	0	0	0	0	0	15,174,224
Parks										
7204 - Recreation	32,841	0	1,967,158	0	0	0	0	0	0	1,999,999
Manydia Community Center - 7248	32,841	0	1,967,158	0	0	0	0	0	0	1,999,999
Total: 7204 - Recreation	32,841	0	1,967,158	0	0	0	0	0	0	1,999,999
Total: Parks	32,841	0	1,967,158	0	0	0	0	0	0	1,999,999
Sheriff Office										
9151 - Sheriff	6,500	0	4,493,500	0	0	0	0	0	0	4,500,000
SO - Training Facility & Shooting Range - 2032	6,500	0	4,493,500	0	0	0	0	0	0	4,500,000
Total: 9151 - Sheriff	6,500	0	4,493,500	0	0	0	0	0	0	4,500,000
Total: Sheriff Office	6,500	0	4,493,500	0	0	0	0	0	0	4,500,000
Total: 327	394,936	0	21,279,288	0	0	0	0	0	0	21,674,224
Projected Available Funding* (Unfunded)										
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0

* The projects in this fund were funded through the bond proceeds. Thus it does not have an ongoing funding source. When the funds and projects currently appropriated are complete, the fund will be closed.

Fund 407 - OSCEOLA PARKWAY

Program / Function / Project Comptroller	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project	
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016			
1271 - Finance Osceola Parkway Resurfacing Project - 4148	0	2,100,000	2,100,000	0	0	0	0	0	0	0	2,100,000
Total: 1271 - Finance	0	2,100,000	2,100,000	0	0	0	0	0	0	0	2,100,000
Total: Comptroller	0	2,100,000	2,100,000	0	0	0	0	0	0	0	2,100,000
Total: 407	0	2,100,000	2,100,000	0	0	0	0	0	0	0	2,100,000
Projected Available Funding											
(Unfunded)											
				0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0

Fund 510 - Fleet Management

Program / Function / Project Public Works	Prior History	2011 Budget		Proposed CIP by Fiscal Year					Total 2012/16	Total Project	
		Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016			
4133 - Equipment Repair											
Fleet Mgmt - Metal Canopy Yard 2 - 4003	0	0	0	0	0	102,000	0	0	0	102,000	102,000
Fleet Mgmt Metal Canopy - 4002	0	0	0	0	178,500	0	0	0	0	178,500	178,500
Roof Replacement - 4004	0	0	0	0	98,785	0	0	0	0	98,785	98,785
Total: 4133 - Equipment Repair	0	0	0	0	277,285	102,000	0	0	0	379,285	379,285
Total: Public Works	0	0	0	0	277,285	102,000	0	0	0	379,285	379,285
Total: 510	0	0	0	0	277,285	102,000	0	0	0	379,285	379,285
Projected Available Funding*											
(Unfunded)											
				0	0	0	0	0	0	0	0
				0	(277,285)	(102,000)	0	0	0	(379,285)	0

* In order to fund these projects, those departments participating of the services provided by Fleet will have to be charged additional funding.

Program / Function / Project	2011 Budget		Proposed CIP by Fiscal Year					Total		
	Prior History	Adopted	Revised	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	2012/16	Total Project
Report Grand Total:	292,652,554	31,457,337	203,277,331	55,634,964	90,346,903	57,863,313	28,037,598	253,090,759	484,973,537	980,903,422
<hr/>										
			Projected Available Funded Projects	55,634,964	20,717,423	15,537,164	15,285,665	14,325,677	111,794,045	
			(Unfunded Projects)	0	(69,629,480)	(42,326,149)	(12,751,933)	(238,765,082)	(373,179,492)	

Appendix

Table of Contents

Title	Page
Mandated Programs	1
Glossary	3

OSCEOLA COUNTY 2011-2012 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
JAIL (2101)	\$ 23,606,981	\$ 1,122,389	\$ 22,484,592	FS 950.001	92% of jail's population that has not been sentenced
PROPERTY APPRAISER (9141)	\$ 4,789,522		\$ 4,789,522	FS 145.10, FS 195.087	\$125,000 of budget is allocated for TRIM notices, FS 200.65.
TAX COLLECTOR (9131)	\$ 5,896,939	\$ 2,131,100	\$ 3,765,839	FS 145.1.1, FS 195.087	The County pays fees for revenue collected as well as for revenue collected for the School Board and cities.
SUPERVISOR OF ELECTIONS (9121)	\$ 2,644,223		\$ 2,644,223	FS 145.09	
HEALTH DEPARTMENT (9641)	\$ 509,056		\$ 509,056	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 (4125, 6181, 2161, 1551, 1561)	\$ 1,972,990		\$ 1,972,990	FS 29.008	County funding of court-related functions includes support of State Courts by providing communication services, building space, and 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.
LEGAL AID (6185)	\$ 107,568	\$ 75,552	\$ 32,016	FS 29.008 (3)(a)	Funded through Traffic Fees.
HEALTH CARE RESPONSIBILITY ACT (HCRA) (6173)	\$ 1,102,664		\$ 1,102,664	FS 154.3105	
MEDICAL EXAMINER (2192)	\$ 579,978		\$ 579,978	FS 406.08	
MENTAL HEALTH/BAKER ACT (N001301001)	\$ 400,000		\$ 400,000	FS 394.462	
CRIMINAL JUSTICE PLAN ANALYST (2101)	\$ 73,401		\$ 73,401	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)	\$ 613,266	\$ 613,266	\$ -		Administrative Order No. 2010-12
EMERGENCY MANAGEMENT (2141)	\$ 339,294		\$ 339,294	FS 401.117	

OSCEOLA COUNTY 2011-2012 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
OFFICE OF MANAGEMENT & BUDGET (1241)	\$ 552,002		\$ 552,002	FS 200.065	Truth in Millage
DRUG LAB (2118)	\$ 246,286	\$ 195,310	\$ 50,976		Administrative Order No. 2007-04-01
DRUG COURT (1522)	\$ 357,844	\$ 32,138	\$ 325,706		Administrative Order No. 2007-04-01
INMATE MEDICAL PROGRAM (2114)	\$ 4,667,989	\$ 5,675	\$ 4,662,314	FS 951.032	92% of jail's population that has not been sentenced
JUVENILE JUSTICE (9819)	\$ 895,103		\$ 895,103	FS 985.686	
ANIMAL CONTROL (2119, 2120)	\$ 186,923	\$ 142,326	\$ 44,597	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.
RECYCLING (401)	\$ 87,412	\$ 87,412	\$ -	FS 403.706, 403.7234	Maintain 14 recycling drop off sites. Provide public education programs to increase awareness and participation. Program cost is based on direct and indirect costs.
AFFORDABLE HOUSING PROGRAM				FS 125.379	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.
CHILD PROTECTION TEAMS (9531)	\$ 65,000		\$ 65,000	FS 39.304	
TOTAL	\$ 52,183,807	\$ 4,450,034	\$ 47,733,773		

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”.
Asset	A resource with economic value the County owns or controls with the expectation that it will provide future benefit. See also Fixed Asset.
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.

GLOSSARY

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 periodic interest at a specified rate. Bonds are typically used for long-term debt to pay for specific capital expenditures.
Bond Covenants	Agreement between the County and lender(s), which specifies payment schedule, terms and reserves to be held.
Budget	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.
Budget Amendment	An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.
Budget Calendar	A schedule of activities that must be completed in order to create and develop a budget.
Budget Transfer	Movement of appropriations between two or more accounts within the same fund. The budgeted fund total is not changed.
Capital Improvement	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.
Capital Improvement Budget	(CIB) -- A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program.
Capital Improvement Element	(CIE) -- A plan local governments follow for providing public facilities and services to support the impacts of a development concurrent with the completion of such development.
Capital Improvement Program	(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.

GLOSSARY

Capital Outlay	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.
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.
Encumbrance	The commitment of budgeted funds to purchase an item or service. Funds the department has set aside as restricted to be spent for a specific purpose such as capital outlay or contractual services.
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

GLOSSARY

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 30th of the following year. It is generally referred to as FYXX (insert last 2 digits of the year).

Fixed Asset

Assets that are expected to keep providing benefit for more than one year, such as equipment, buildings and real estate.

Franchise Agreement

An agreement between the County and the provider of public services, such as cable television or garbage collection, which 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.

GLOSSARY

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.
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.

GLOSSARY

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 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.
Operating Budget	The portion of the budget that pertains to daily operations which provide basic governmental services.
Ordinance	A formal legislative enactment by the governing body of the County.
Personal Services	Costs related to compensating employees, including salaries, wages and fringe benefit costs.

GLOSSARY

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.
Refunding Bond	A bond issued to pay off another bond to obtain better interest rates and/or bond conditions. Allowed one time only per bond use.
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.
Resolution	A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.
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.

GLOSSARY

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.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
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.
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.

GLOSSARY

User Fees

Fees charged for direct receipt of a public service.