

Osceola County

Fiscal Year 2014 Adopted Budget



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District 5

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District 1

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District 3

ADOPTED - September 17, 2013

Fiscal Year 2013/2014 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 Plan	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 280,866. As such, it is the sixth largest county in the State of Florida. This County's population increased 5% from 2008 to 2012. The table below shows the change in population within the past five years as recorded in the County's Comprehensive Annual Financial Report (CAFR), dated September 30, 2012.

Change in Osceola County's Population (within the past five years):				
2008	2009	2010	2011	2012
266,609	270,618	268,685	276,163	280,866

Osceola County has begun to show signs of economic stabilization which is reflective of the improvements in property valuations. For FY14, the County saw an increase of 4.16% over FY13 valuations with continued sustainability in such revenue sources as Utility Service Taxes, Communication Service Tax, State Tax Revenues, Local Government Half-Cent Sales Tax, Tourist Development Taxes, 1-6 Cents Local Opt Fuel 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 2014, also referred to as FY14, began on October 1, 2013 and will end on September 30, 2014.

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

BUDGET DEVELOPMENT:

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

The annual budget is comprised of numerous funds. These funds are categorized according to their function and are organized within six different fund groups. Each fund group has distinct criteria that determine the type of revenues and applicable expenditures to support the services required each fiscal year. These fund groups are as follows:

1. ***General Fund:*** The General Fund accounts for all financial resources which are not required to be accounted for in a different fund. The General Fund is the largest and most complex fund of the County.

INTRODUCTION

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.

This Fund Group includes a new Fund – Fund 010 Designated Ad Valorem Tax (DAT), which is a sub-fund of the General Fund and is new for FY14. The DAT was created by Ordinance #12-40 and approved by the Board of County Commissioners on November 5, 2012. The DAT was implemented as a means to offset the operations of the Transportation Department and it is funded by Ad Valorem taxes transferred from the General Fund.

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 for a specific purpose. The County has 45 Special Revenue Funds including funds such as the 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 10 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 and recycling, 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.

INTRODUCTION

BUDGET PREPARATION:

During the preparation of the FY14 budget, the County had a more positive outlook in comparison to a couple of years ago. While there are still challenges such as infrastructure needs, the Commissioners were dedicated to providing the citizens of this County with quality services without increasing millage rates. Services provided by the General Fund, Library Fund and Emergency Medical Services are impacted by Ad Valorem taxes. The following chart reflects the approved millage rates and corresponding Ad Valorem revenue for FY14 as compared to FY13:

	FY13 Millage:	FY13 Ad Valorem:	FY14 Millage:	FY14 Ad Valorem:	FY14-FY13:
General Fund	6.7000	\$ 109,891,944	6.7000	\$ 114,987,484	\$ 5,095,540
Library	0.2566	\$ 4,226,111	0.2566	\$ 4,424,143	\$ 198,032
EMS	1.0682	\$ 13,462,674	1.0682	\$ 14,089,961	\$ 627,287
				TOTALS:	\$ 5,920,859

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).

The following provides a list of the primary impacts to the County’s expenditures for FY14.

Personal Services:

- Increased cost associated with the Florida Retirement Rates
- Allocated a 2% Cost of Living Adjustment (COLA) for Non-Union staff; not allocated since FY2009
- Added 11 new FTEs, primarily in Community Development (Planning, Zoning, Building, etc.), due to a demand for increased services

Operating:

- Budget aligned with actual trends not in anticipation of emergency situations
- Streamlined operating expenditures

Capital:

- Limited new capital projects
- Committed funds for ongoing projects in FY13 were recognized in FY14’s adopted budget

Reserves:

- Reserve for Cash is in accordance with the Budget Policy which meets 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 according to the Budget Policy
- Reserves Assigned established to fund a new proposed program (Employee Benefit/Financial Planning) which is a BOCC initiative for FY14

INTRODUCTION

- Reserve-Stability set aside funds to account for fluctuations in revenues and is maintained in the General Fund, Tourism Development Funds (new for FY14), Library Fund, Countywide Fire/EMS Fund and the Building Fund.

The above adjustments and corresponding savings were instrumental in preparing a balanced budget without increasing millage rates. In preparation for the final budget, staff recommended the following adjustments – inclusion of additional grant revenue that was awarded, additional funding as a result of the reduction to the subsidy funding for bond funds resulting from changes to the Build America Bonds, and ongoing capital projects that need to be continued in FY14 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. Staff has found this process to be beneficial to departments instead of bringing forward those balances during the First Amendment to the new budget which did not occur until a few months after the beginning of the fiscal year. Relying on the First Amendment to bring forward budgets created difficulties in administering projects that were ongoing in the new fiscal year. As this process improves the administration of the projects, it also allows for a more accurate representation of the FY14 budget.

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

BUDGET CALENDAR:

The general budget schedule for the FY14 budget process was as follows:

SCHEDULE OF FY14 BUDGET PROCESS:	
<u>Budget Workshops/Special Meetings:</u>	
Numerous discussions on the FY14 Budget were held:	
✓ Strategic Planning Workshop	December 19, 2012
✓ Strategic Planning Workshop	February 3, 2013
✓ Strategic Planning Workshop	July 16, 2013
✓ Budget Workshop/Special Meeting	July 23, 2013
<u>Public Hearings:</u>	
✓ First Millage/Budget Public Hearing	September 4, 2013
✓ Special Assessment Public Hearings	September 5, 2013
✓ Second (& Final) Millage/Budget Public Hearing	September 17, 2013

INTRODUCTION

In conjunction with the above schedule, departments prepared their budget requests between April and May for the County Manager's consideration. From June 4th through the 7th, 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 third 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, Workshops were held on December 19th, February 3rd and July 16th 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 22th, the County Manager submitted his Recommended Budget to the Board for its review and recommendations. On July 23rd a Workshop was held to discuss the recommended budget which was followed by a Special Meeting on the 23rd to establish the rolled-back millage rates, proposed millage rates, and to set the first public hearing date, time and location. The proposed millage rates established during this Special Meeting could not be increased for the duration of the budget process. On July 23rd, 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.

A public hearing to adopt the Tentative Millage Rates and Budget was held on September 4th. 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.

On September 5th, a public hearing was held to adopt Special Assessment rates which provide funding for the County's neighborhood serving Municipal Service Benefit Units (MSBUs), residential solid waste, household chemical waste, subdivision pond maintenance and fire services. All rates were approved as proposed.

On September 17th, the final public hearing was held for the purpose of adopting the FY14 budget. The final millage rates and budget (including staff's recommended changes) were approved. The FY14 budget was adopted in the amount of \$871,179,208. Also, as part of the budget process, a total of 1,436.50 BOCC FTEs were adopted, along with the County's Organizational Chart (which is included in this section of the Budget Book) as well as the County's Five-Year Capital Improvement Plan (CIP). The BOCC also directed staff to take all final measures necessary to complete the TRIM compliance requirements.

INTRODUCTION

BOCC also directed staff to take all final measures necessary to complete the TRIM compliance requirements.

CONCLUSION:

The FY14 budget was successfully adopted on September 17, 2013. 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. This budget maintains service levels while maintaining a focus on the County's strategic initiatives. Through the leadership of the BOCC and efforts of our partners, a budget for Fiscal Year 2014 was adopted that still provides service to the citizens without increasing taxes.

Osceola County Citizens

CONSTITUTIONALS / ELECTED

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

Osceola County Board of County Commissioners

Commission Auditor
 HORACE NAWACHUKWU

County Manager
 DONALD S. FISHER

County Attorney
 ANDREW W. MAI

Deputy County Manager
 BETH A. KNIGHT

Asst. County Manager
 DONNA L. RENBERG

Community Outreach & PIO

Strategic Initiatives

- Countywide Planning/Initiatives
- Expressway Authority
- Economic Development

Clerk to the Board

- Recording Secretary
- Records Retention

Financial Services

- Comptrollers
- Contracts/Grants
- OMB/Special Assessments
- Procurement

Human Resources

- Employee Benefits & Relations
- Risk Mgmt.

Information Technology

- BPI
- IS Security
- IT Service Support
- Project Mgmt.
- Web/Network Administration

Community Development

- Building
- Comm. Resources
- Customer Care
- Devel. Review
- Event Facilities
- Parks
- P&Z/ Code

Corrections

- Courthouse Security
- Jail
- Inmate Services

Human Services

- Housing Grants
- Social Services
- Veteran's Affairs

Public Safety

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

Public Works

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

Tourism Development

- Destination Sales and Marketing



HOW TO USE THIS BOOK

OVERVIEW:

The Overview Section of the FY14 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/office is presented with the same information below with the exception of Charts:

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

SPECIAL REVENUE FUNDS:

This section details revenues and expenditures provided for specific purposes. A summary of each fund is presented with information such as:

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

Some Funds, depending on their structure, will also have cost center summaries with information presented as follows:

- Trends & Issues
- Revenues by Category
- Expenditures by Category

DEBT SERVICE FUNDS:

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

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

CAPITAL PROJECT FUNDS:

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

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

ENTERPRISE FUNDS:

This section details revenues and expenditures provided for the County's two Enterprise Funds (Solid Waste and Osceola Parkway). Each fund is presented with information such as:

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

Fund 401 also has cost center summaries with information presented as follows:

- Trends & Issues
- Revenues by Category
- Expenditures by Category

INTERNAL SERVICE FUNDS:

This section details revenues and expenditures provided for the administration of those funds which provide services from one department to the other departments. Each fund is presented with information such as:

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

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

Summary by Category

Table of Contents

Title	Page
Summary by Category – All Funds	1
Summary by Category by Fund Group	
General Fund Group	2
Special Revenue Fund Group	5
101-TDT RIDA Tax Bond 2012 Project Fund	6
102-Transportation Trust Fund	7
103-Drug Abuse Treatment Fund	8
104-Tourist Development Tax Fund	9
105-Fifth Cent Resort Tax Fund	10
106-Sixth Cent Resort Tax Fund	11
107-Library District Fund	12
109-Law Enforcement Trust Fund	13
111-Ship State Housing Initiative Program Fund	14
112-Emergency (911) Communications Fund	15
113-Buenaventura Lakes MSBU Fund	16
114-Neighborhood Stabilization Program Fund	17
115-Court Facilities Fund	18
117-Library Endowment Fund	19
118-Homelessness Prevention Rapid Re-Housing Fund	20
122-Neighborhood Stabilization Program 3	21
123-TDT Revenue Refunding & Imp Bond Series 2012 Fund	22
124-Environmental Land Acquisitions Fund	23
125-Environmental Land Maintenance Fund	24

Title	Page
126-GO Bond Series 2010 Fund	25
128-Subdivision Ponds MSBU Fund.....	26
129-Subdivision Street Lighting MSBU Fund.....	27
130-Court Related Technology Fund.....	28
134-Countywide Fire Fund.....	29
136-Homestead Foreclosure Mediation Fund.....	30
139-Criminal Justice Training Fund	31
141-Boating Improvement Fund	32
148-Buidling Fund.....	33
149-East 192 CRA.....	34
150-West 192 Development Authority	35
151-Community Development Block Grant (CDBG) Fund.....	36
152-Muni Svcs Tax Units MSTU Fund.....	37
153-Muni Svcs Benefit Units MSBU Fund	38
154-Constitutional Gas Tax Fund	39
155-West 192 MSBU Phase Fund 1	40
156-Federal and State Grants Fund	41
158-Intergovernmental Radio Communications Fund.....	42
168-Section 8 Fund.....	43
177-Fire Impact Fee Fund	44
178-Parks Impact Fee Fund	45
180-Inmate Welfare Fund	46
182-Road Impact Fee Zone 2 Fund.....	47
183-Road Impact Fee Zone 3 Fund.....	48
184-Road Impact Fee Zone 4 Fund.....	49

Title	Page
187-Road Impact Fee Poinciana Overlay Fund	50
Debt Service Fund Group.....	51
202-D/S Sales Tax Rev 2009 Fund	52
204-TDT Tax Bonds Series 2012	53
210- W 192 Phase IIC Fund	54
234-LTD GO Bonds 2006 Environmental Lands Fund.....	55
235-Infra Sales Surtax Series 2007 Fund	56
236-Capital Improvement Bond Series 2009 Fund	57
237-Sales Tax Ref Rev Bonds Series 2010 Fund	58
238-GO Bonds 2010 Fund.....	59
239-Infrastructure Sales Tax Revenue Refunding 2011 Fund	60
240- TDT Revenue Refunding Bonds Series 2012 Fund.....	61
Capital Projects Fund Group.....	62
302-Sales Tax Rev Bond 2008 Fund.....	63
305-Deficient Roads Capital Fund	64
306-Local Option Sales Tax Fund	65
315-Gen Cap Outlay Fund.....	66
326-Trans Imp Fee Capital Fund Costs Fund.....	67
327-Infrastructure & Equipment Capital Fund	68
Enterprise Fund Group.....	69
401-Solid Waste Fund	70
407-Osceola Parkway Fund.....	71

Title	Page
Internal Service Fund Group	72
501-Workers Comp Internal Service Fund	73
502-Property & Casualty Insurance Internal Service Fund	74
503-Dental Insurance Internal Service Fund.....	75
504-Health Insurance Internal Service Fund.....	76
505-Life, LTD, Vol. Life Internal Service Fund	77
510-Fleet Maintenance Internal Service Fund	78

SUMMARY BY CATEGORY - ALL FUNDS

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	140,208,447	129,701,262	132,459,173	138,657,020	4.7%
PY Delinquent Ad Valorem Tax	627,071	979,298	345,585	244,624	-29.2%
Other Taxes	78,372,656	81,030,168	82,518,281	88,569,969	7.3%
Permits, Fees & Special Assessments	47,975,445	44,349,334	42,307,221	46,408,484	9.7%
Intergovernmental Revenue	65,313,899	60,175,828	62,961,957	55,093,245	-12.5%
Charges For Services	58,285,660	55,801,032	56,260,472	59,646,076	6.0%
Judgment, Fines & Forfeits	2,138,645	3,353,712	2,331,394	2,195,876	-5.8%
Miscellaneous Revenues	6,195,587	6,210,998	3,601,354	3,685,044	2.3%
Less 5% Statutory Reduction	0	0	-16,124,781	-16,944,132	5.1%
Operating Revenues	<u>399,117,408</u>	<u>381,601,632</u>	<u>366,660,656</u>	<u>377,556,206</u>	<u>3.0%</u>
Transfers In	70,121,047	97,338,100	51,425,698	49,940,639	-2.9%
Other Sources	9,231,869	140,925,787	13,600,940	25,640,000	88.5%
Fund Balance	0	0	412,907,538	418,042,363	1.2%
Non Operating Revenues	<u>79,352,916</u>	<u>238,263,888</u>	<u>477,934,176</u>	<u>493,623,002</u>	<u>3.3%</u>
Total Revenues	<u><u>478,470,324</u></u>	<u><u>619,865,519</u></u>	<u><u>844,594,832</u></u>	<u><u>871,179,208</u></u>	<u><u>3.1%</u></u>
EXPENDITURES					
Personal Services	102,806,109	93,478,626	95,669,423	100,292,117	4.8%
Operating Expenses	149,644,852	143,998,286	164,802,440	170,953,675	3.7%
Capital Outlay	62,776,766	76,831,592	174,987,817	154,349,820	-11.8%
Operating Expenditures	<u>315,227,727</u>	<u>314,308,505</u>	<u>435,459,680</u>	<u>425,595,612</u>	<u>-2.3%</u>
Debt Service	42,056,810	149,338,400	49,701,338	49,233,850	-0.9%
Grants and Aids	3,123,310	2,573,359	2,356,518	3,509,130	48.9%
Other Non Operating Expenses	1,857,416	1,301,411	287,993	307,820	6.9%
Transfers Out	134,721,682	159,501,553	114,925,298	117,020,421	1.8%
Reserves - Operating	0	0	71,354,731	66,513,360	-6.8%
Reserves - Debt	0	0	48,937,108	49,105,367	0.3%
Reserves - Capital	0	0	60,347,463	77,238,579	28.0%
Reserves - Claims	0	0	15,515,420	13,792,208	-11.1%
Reserves - Assigned	0	0	17,808,220	21,662,096	21.6%
Reserves - Restricted	0	0	9,895,115	9,495,105	-4.0%
Reserves - Stability	0	0	18,005,948	37,705,660	109.4%
Non-Operating Expenditures	<u>181,759,219</u>	<u>312,714,722</u>	<u>409,135,152</u>	<u>445,583,596</u>	<u>8.9%</u>
Total Expenditures	<u><u>496,986,945</u></u>	<u><u>627,023,227</u></u>	<u><u>844,594,832</u></u>	<u><u>871,179,208</u></u>	<u><u>3.1%</u></u>

SUMMARY BY CATEGORY - GENERAL FUND GROUP

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	116,559,598	107,507,841	109,891,944	114,987,484	4.6%
PY Delinquent Ad Valorem Tax	520,164	818,415	295,585	194,624	-34.2%
Other Taxes	18,317,669	17,561,457	19,448,342	19,152,199	-1.5%
Permits, Fees & Special Assessments	1,270,681	2,218,116	1,941,761	4,708,000	142.5%
Intergovernmental Revenue	21,099,145	23,466,818	23,974,395	24,774,170	3.3%
Charges For Services	3,554,775	3,505,833	2,187,797	1,446,829	-33.9%
Judgment, Fines & Forfeits	1,328,021	2,544,034	1,546,903	1,401,894	-9.4%
Miscellaneous Revenues	2,375,644	1,626,347	1,581,068	1,562,168	-1.2%
Less 5% Statutory Reduction	0	0	-7,974,422	-8,352,867	4.7%
Operating Revenues	<u>165,025,696</u>	<u>159,248,860</u>	<u>152,893,373</u>	<u>159,874,501</u>	4.6%
Transfers In	13,437,945	10,996,581	8,981,349	9,439,228	5.1%
Other Sources	5,235,321	5,428,401	2,259,938	2,400,000	6.2%
Fund Balance	0	0	61,456,882	62,615,450	1.9%
Non Operating Revenues	<u>18,673,266</u>	<u>16,424,982</u>	<u>72,698,169</u>	<u>74,454,678</u>	2.4%
Total Revenues	<u>183,698,962</u>	<u>175,673,842</u>	<u>225,591,542</u>	<u>234,329,179</u>	3.9%
EXPENDITURES					
Personal Services	50,384,817	46,783,742	48,393,163	50,828,990	5.0%
Operating Expenses	38,703,976	41,720,818	51,334,107	54,297,733	5.8%
Capital Outlay	2,975,709	666,641	1,997,751	2,621,287	31.2%
Operating Expenditures	<u>92,064,502</u>	<u>89,171,201</u>	<u>101,725,021</u>	<u>107,748,010</u>	5.9%
Debt Service	502,511	499,408	499,409	499,409	-
Grants and Aids	907,499	1,537,832	769,663	1,724,961	124.1%
Other Non Operating Expenses	47	103	100	0	-100.0%
Transfers Out	74,134,713	95,948,781	70,980,300	73,518,273	3.6%
Reserves - Operating	0	0	33,486,886	35,684,581	6.6%
Reserves - Capital	0	0	0	2,418,977	-
Reserves - Assigned	0	0	11,182,570	5,326,240	-52.4%
Reserves - Restricted	0	0	77,898	69,510	-10.8%
Reserves - Stability	0	0	6,869,695	7,339,218	6.8%
Non-Operating Expenditures	<u>75,544,770</u>	<u>97,986,124</u>	<u>123,866,521</u>	<u>126,581,169</u>	2.2%
Total Expenditures	<u>167,609,272</u>	<u>187,157,326</u>	<u>225,591,542</u>	<u>234,329,179</u>	3.9%

SUMMARY BY CATEGORY
001-GENERAL FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	116,559,598	107,507,841	109,891,944	114,987,484	4.6%
PY Delinquent Ad Valorem Tax	520,164	818,415	295,585	194,624	-34.2%
Other Taxes	18,317,669	17,561,457	19,448,342	19,152,199	-1.5%
Permits, Fees & Special Assessments	1,270,681	2,218,116	1,941,761	4,708,000	142.5%
Intergovernmental Revenue	21,099,145	23,466,818	23,974,395	24,774,170	3.3%
Charges For Services	3,554,775	3,505,833	2,187,797	1,446,829	-33.9%
Judgment, Fines & Forfeits	1,328,021	2,544,034	1,546,903	1,401,894	-9.4%
Miscellaneous Revenues	2,375,644	1,626,347	1,581,068	1,562,168	-1.2%
Less 5% Statutory Reduction	0	0	-7,974,422	-8,352,867	4.7%
Operating Revenues	<u>165,025,696</u>	<u>159,248,860</u>	<u>152,893,373</u>	<u>159,874,501</u>	4.6%
Transfers In	13,437,945	10,996,581	8,981,349	8,544,696	-4.9%
Other Sources	5,235,321	5,428,401	2,259,938	2,400,000	6.2%
Fund Balance	0	0	61,456,882	62,615,450	1.9%
Non Operating Revenues	<u>18,673,266</u>	<u>16,424,982</u>	<u>72,698,169</u>	<u>73,560,146</u>	1.2%
Total Revenues	<u>183,698,962</u>	<u>175,673,842</u>	<u>225,591,542</u>	<u>233,434,647</u>	3.5%
EXPENDITURES					
Personal Services	50,384,817	46,783,742	48,393,163	50,828,990	5.0%
Operating Expenses	38,703,976	41,720,818	51,334,107	54,297,733	5.8%
Capital Outlay	2,975,709	666,641	1,997,751	2,621,287	31.2%
Operating Expenditures	<u>92,064,502</u>	<u>89,171,201</u>	<u>101,725,021</u>	<u>107,748,010</u>	5.9%
Debt Service	502,511	499,408	499,409	499,409	-
Grants and Aids	907,499	1,537,832	769,663	1,724,961	124.1%
Transfers Out	74,134,713	95,948,781	70,980,300	72,623,741	2.3%
Reserves - Operating	0	0	33,486,886	35,684,581	6.6%
Reserves - Capital	0	0	0	2,418,977	-
Reserves - Assigned	0	0	11,182,570	5,326,240	-52.4%
Reserves - Restricted	0	0	77,898	69,510	-10.8%
Reserves - Stability	0	0	6,869,695	7,339,218	6.8%
Non-Operating Expenditures	<u>75,544,770</u>	<u>97,986,124</u>	<u>123,866,521</u>	<u>125,686,637</u>	1.5%
Total Expenditures	<u>167,609,272</u>	<u>187,157,326</u>	<u>225,591,542</u>	<u>233,434,647</u>	3.5%

SUMMARY BY CATEGORY
010-DESIGNATED AD VALOREM TAX

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Transfers In	0	0	0	894,532	- %
<i>Non Operating Revenues</i>	0	0	0	894,532	- %
Total Revenues	0	0	0	894,532	- %
EXPENDITURES					
Transfers Out	0	0	0	894,532	- %
<i>Non-Operating Expenditures</i>	0	0	0	894,532	- %
Total Expenditures	0	0	0	894,532	- %

SUMMARY BY CATEGORY - SPECIAL REVENUE FUND GROUP

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	20,337,880	19,155,123	19,437,996	20,407,898	5.0%
PY Delinquent Ad Valorem Tax	100,808	146,628	50,000	50,000	-
Other Taxes	39,475,827	41,928,032	41,530,893	45,907,528	10.5%
Permits, Fees & Special Assessments	32,418,417	27,512,513	26,855,882	27,837,746	3.7%
Intergovernmental Revenue	30,439,454	26,613,614	29,782,498	27,708,831	-7.0%
Charges For Services	12,340,907	12,653,939	12,099,799	12,984,591	7.3%
Judgment, Fines & Forfeits	810,624	809,678	784,491	793,982	1.2%
Miscellaneous Revenues	2,197,507	2,238,210	1,552,332	1,484,527	-4.4%
Less 5% Statutory Reduction	0	0	-5,496,483	-5,764,987	4.9%
Operating Revenues	<u>138,121,425</u>	<u>131,057,736</u>	<u>126,597,408</u>	<u>131,410,116</u>	<u>3.8%</u>
Transfers In	20,492,126	48,090,780	8,439,889	8,309,930	-1.5%
Other Sources	2,036,510	30,797,416	11,245,472	240,000	-97.9%
Fund Balance	0	0	179,425,403	166,580,725	-7.2%
Non Operating Revenues	<u>22,528,636</u>	<u>78,888,196</u>	<u>199,110,764</u>	<u>175,130,655</u>	<u>-12.0%</u>
Total Revenues	<u>160,650,061</u>	<u>209,945,931</u>	<u>325,708,172</u>	<u>306,540,771</u>	<u>-5.9%</u>
EXPENDITURES					
Personal Services	50,169,837	44,337,753	44,931,178	47,159,446	5.0%
Operating Expenses	61,004,593	60,021,145	67,350,906	68,601,041	1.9%
Capital Outlay	33,306,911	24,968,276	93,338,160	43,520,334	-53.4%
Operating Expenditures	<u>144,481,341</u>	<u>129,327,174</u>	<u>205,620,244</u>	<u>159,280,821</u>	<u>-22.5%</u>
Debt Service	636,099	7,710,599	237,380	127,237	-46.4%
Grants and Aids	2,215,811	1,035,526	1,586,855	1,784,169	12.4%
Other Non Operating Expenses	1,662	0	1,800	0	-100.0%
Transfers Out	38,920,814	41,292,673	21,398,473	20,163,284	-5.8%
Reserves - Operating	0	0	32,394,642	26,216,752	-19.1%
Reserves - Debt	0	0	1,238	1,546	24.9%
Reserves - Capital	0	0	41,232,932	45,841,592	11.2%
Reserves - Assigned	0	0	2,281,138	13,333,333	484.5%
Reserves - Restricted	0	0	9,817,217	9,425,595	-4.0%
Reserves - Stability	0	0	11,136,253	30,366,442	172.7%
Non-Operating Expenditures	<u>41,774,385</u>	<u>50,038,798</u>	<u>120,087,928</u>	<u>147,259,950</u>	<u>22.6%</u>
Total Expenditures	<u>186,255,726</u>	<u>179,365,973</u>	<u>325,708,172</u>	<u>306,540,771</u>	<u>-5.9%</u>

SUMMARY BY CATEGORY
101-TDT RIDA TAX BOND 2012 PROJECT

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	10,062,611	9,754,592	-3.1%
<i>Non Operating Revenues</i>	0	17,810,000	10,062,611	9,754,592	-3.1%
Total Revenues	0	18,527,988	10,110,111	9,754,592	-3.5%
EXPENDITURES					
Operating Expenses	0	228,699	343,049	343,049	- %
<i>Operating Expenditures</i>	0	4,308,786	343,049	343,049	- %
Reserves - Restricted	0	0	9,767,062	9,411,543	-3.6%
<i>Non-Operating Expenditures</i>	0	0	9,767,062	9,411,543	-3.6%
Total Expenditures	0	4,308,786	10,110,111	9,754,592	-3.5%

SUMMARY BY CATEGORY
102-TRANSPORTATION TRUST FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	7,371,188	7,718,551	7,560,295	7,707,626	1.9%
Permits, Fees & Special Assessments	18,643	24,108	15,000	25,000	66.7%
Intergovernmental Revenue	1,680,429	1,720,561	1,743,979	1,736,587	-0.4%
Charges For Services	33,679	20,507	0	19,000	- %
Miscellaneous Revenues	252,156	168,534	129,473	19,500	-84.9%
Less 5% Statutory Reduction	0	0	-472,437	-475,386	0.6%
Operating Revenues	<u>9,356,096</u>	<u>9,652,261</u>	<u>8,976,310</u>	<u>9,032,327</u>	0.6%
Transfers In	6,936,655	3,083,485	1,952,068	3,879,399	98.7%
Fund Balance	0	0	5,029,867	3,087,142	-38.6%
Non Operating Revenues	<u>6,936,655</u>	<u>3,083,485</u>	<u>6,981,935</u>	<u>6,966,541</u>	-0.2%
Total Revenues	<u>16,292,750</u>	<u>12,735,746</u>	<u>15,958,245</u>	<u>15,998,868</u>	<u>0.3%</u>
EXPENDITURES					
Personal Services	8,080,438	7,269,931	7,670,221	8,049,244	4.9%
Operating Expenses	3,302,199	3,435,476	4,381,469	4,704,941	7.4%
Capital Outlay	0	24,432	221,364	58,300	-73.7%
Operating Expenditures	<u>11,382,637</u>	<u>10,729,839</u>	<u>12,273,054</u>	<u>12,812,485</u>	4.4%
Transfers Out	4,937,393	2,909,256	1,346,443	1,553,287	15.4%
Reserves - Operating	0	0	1,958,723	1,633,096	-16.6%
Non-Operating Expenditures	<u>4,937,393</u>	<u>2,909,256</u>	<u>3,685,191</u>	<u>3,186,383</u>	-13.5%
Total Expenditures	<u>16,320,030</u>	<u>13,639,095</u>	<u>15,958,245</u>	<u>15,998,868</u>	<u>0.3%</u>

SUMMARY BY CATEGORY
103-DRUG ABUSE TREATMENT FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	80,309	66,504	68,160	57,276	-16.0%
Miscellaneous Revenues	99	137	65	20	-69.2%
Less 5% Statutory Reduction	0	0	-3,411	-2,865	-16.0%
<i>Operating Revenues</i>	<u>80,408</u>	<u>66,641</u>	<u>64,814</u>	<u>54,431</u>	-16.0%
Total Revenues	<u>80,408</u>	<u>66,641</u>	<u>64,814</u>	<u>54,431</u>	<u>-16.0%</u>
EXPENDITURES					
Transfers Out	97,489	83,478	64,814	54,431	-16.0%
<i>Non-Operating Expenditures</i>	<u>97,489</u>	<u>83,478</u>	<u>64,814</u>	<u>54,431</u>	-16.0%
Total Expenditures	<u>97,489</u>	<u>83,478</u>	<u>64,814</u>	<u>54,431</u>	<u>-16.0%</u>

SUMMARY BY CATEGORY
104-TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	21,403,093	22,806,321	22,647,000	25,466,602	12.5%
Charges For Services	3,173,382	3,362,063	3,234,417	3,435,303	6.2%
Miscellaneous Revenues	423,153	440,631	402,040	378,200	-5.9%
Less 5% Statutory Reduction	0	0	-1,314,173	-1,368,310	4.1%
Operating Revenues	<u>24,999,628</u>	<u>26,609,015</u>	<u>24,969,284</u>	<u>27,911,795</u>	11.8%
Other Sources	124,168	130,052	120,000	120,000	- %
Fund Balance	0	0	27,819,673	39,894,638	43.4%
Non Operating Revenues	<u>493,722</u>	<u>156,526</u>	<u>28,003,879</u>	<u>40,014,638</u>	42.9%
Total Revenues	<u><u>25,493,350</u></u>	<u><u>26,765,541</u></u>	<u><u>52,973,163</u></u>	<u><u>67,926,433</u></u>	<u>28.2%</u>
EXPENDITURES					
Personal Services	4,434,589	4,324,486	4,877,622	5,571,314	14.2%
Operating Expenses	13,023,718	14,231,456	16,304,998	13,654,593	-16.3%
Capital Outlay	190,771	1,769,854	15,505,851	3,736,454	-75.9%
Operating Expenditures	<u>17,649,077</u>	<u>20,325,796</u>	<u>36,688,471</u>	<u>22,962,361</u>	-37.4%
Grants and Aids	1,852,399	731,305	1,217,657	1,211,787	-0.5%
Transfers Out	3,544,229	3,571,172	3,976,847	4,054,310	1.9%
Reserves - Operating	0	0	10,003,950	7,382,582	-26.2%
Reserves - Capital	0	0	827,662	21,225,457	2,464.5%
Reserves - Stability	0	0	0	11,089,936	- %
Non-Operating Expenditures	<u>5,396,628</u>	<u>4,302,478</u>	<u>16,284,692</u>	<u>44,964,072</u>	176.1%
Total Expenditures	<u><u>23,045,705</u></u>	<u><u>24,628,273</u></u>	<u><u>52,973,163</u></u>	<u><u>67,926,433</u></u>	<u>28.2%</u>

SUMMARY BY CATEGORY
105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	5,350,773	5,701,580	5,661,799	6,366,650	12.4%
Miscellaneous Revenues	114,376	121,595	120,000	70,000	-41.7%
Less 5% Statutory Reduction	0	0	-289,090	-321,832	11.3%
Operating Revenues	<u>5,465,150</u>	<u>5,823,175</u>	<u>5,492,709</u>	<u>6,114,818</u>	11.3%
Other Sources	27,856	6,596,513	30,000	20,000	-33.3%
Fund Balance	0	0	18,792,304	18,396,547	-2.1%
Non Operating Revenues	<u>50,686</u>	<u>6,596,513</u>	<u>18,822,304</u>	<u>18,416,547</u>	-2.2%
Total Revenues	<u><u>5,515,835</u></u>	<u><u>12,419,688</u></u>	<u><u>24,315,013</u></u>	<u><u>24,531,365</u></u>	<u><u>0.9%</u></u>
EXPENDITURES					
Operating Expenses	80,262	85,524	2,584,927	2,755,593	6.6%
Operating Expenditures	<u>80,262</u>	<u>85,524</u>	<u>2,584,927</u>	<u>2,755,593</u>	6.6%
Transfers Out	2,143,904	9,250,580	3,195,691	3,159,220	-1.1%
Reserves - Operating	0	0	1,444,232	532,957	-63.1%
Reserves - Assigned	0	0	0	13,333,333	- %
Reserves - Stability	0	0	0	4,750,262	- %
Non-Operating Expenditures	<u>2,686,856</u>	<u>16,715,032</u>	<u>21,730,086</u>	<u>21,775,772</u>	0.2%
Total Expenditures	<u><u>2,767,118</u></u>	<u><u>16,800,556</u></u>	<u><u>24,315,013</u></u>	<u><u>24,531,365</u></u>	<u><u>0.9%</u></u>

SUMMARY BY CATEGORY
106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	5,350,773	5,701,580	5,661,799	6,366,650	12.4%
Miscellaneous Revenues	44,097	36,271	34,500	23,000	-33.3%
Less 5% Statutory Reduction	0	0	-284,815	-319,482	12.2%
Operating Revenues	<u>5,394,870</u>	<u>5,737,852</u>	<u>5,411,484</u>	<u>6,070,168</u>	12.2%
Fund Balance	0	0	5,793,721	6,257,000	8.0%
Non Operating Revenues	<u>92,554</u>	<u>32,513</u>	<u>5,793,721</u>	<u>6,257,000</u>	8.0%
Total Revenues	<u><u>5,487,424</u></u>	<u><u>5,770,365</u></u>	<u><u>11,205,205</u></u>	<u><u>12,327,168</u></u>	<u><u>10.0%</u></u>
EXPENDITURES					
Operating Expenses	5,122,674	5,033,566	5,253,997	6,934,543	32.0%
Operating Expenditures	<u>5,122,674</u>	<u>5,033,566</u>	<u>5,253,997</u>	<u>6,934,543</u>	32.0%
Transfers Out	108,334	104,077	119,992	129,404	7.8%
Reserves - Operating	0	0	4,468,514	2,114,167	-52.7%
Reserves - Stability	0	0	0	3,149,054	-
Non-Operating Expenditures	<u>108,334</u>	<u>104,077</u>	<u>5,951,208</u>	<u>5,392,625</u>	-9.4%
Total Expenditures	<u><u>5,231,009</u></u>	<u><u>5,137,643</u></u>	<u><u>11,205,205</u></u>	<u><u>12,327,168</u></u>	<u><u>10.0%</u></u>

**SUMMARY BY CATEGORY
107-LIBRARY DISTRICT FUND**

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	4,472,855	4,133,796	4,226,111	4,424,143	4.7%
Intergovernmental Revenue	183,242	233,622	202,470	195,094	-3.6%
Charges For Services	134,981	69,600	59,013	62,213	5.4%
Judgment, Fines & Forfeits	97,144	93,351	94,861	103,124	8.7%
Miscellaneous Revenues	114,327	173,444	131,536	133,608	1.6%
Less 5% Statutory Reduction	0	0	-225,576	-233,099	3.3%
Operating Revenues	<u>5,037,325</u>	<u>4,742,123</u>	<u>4,488,415</u>	<u>4,685,083</u>	4.4%
Fund Balance	0	0	11,680,495	7,254,029	-37.9%
Non Operating Revenues	<u>145,535</u>	<u>3,674,094</u>	<u>11,680,495</u>	<u>7,254,029</u>	-37.9%
Total Revenues	<u><u>5,182,860</u></u>	<u><u>8,416,216</u></u>	<u><u>16,168,910</u></u>	<u><u>11,939,112</u></u>	<u><u>-26.2%</u></u>
EXPENDITURES					
Personal Services	3,725,497	1,067,610	102,222	107,448	5.1%
Operating Expenses	2,023,354	3,940,673	5,371,800	6,224,493	15.9%
Capital Outlay	418,816	2,346,542	2,516,748	148,353	-94.1%
Operating Expenditures	<u>6,167,667</u>	<u>7,354,825</u>	<u>7,990,770</u>	<u>6,480,294</u>	-18.9%
Transfers Out	1,191,860	983,032	1,175,694	548,226	-53.4%
Reserves - Operating	0	0	1,360,159	1,672,295	22.9%
Reserves - Stability	0	0	5,590,516	3,238,297	-42.1%
Non-Operating Expenditures	<u>1,193,522</u>	<u>983,032</u>	<u>8,178,140</u>	<u>5,458,818</u>	-33.3%
Total Expenditures	<u><u>7,361,189</u></u>	<u><u>8,337,856</u></u>	<u><u>16,168,910</u></u>	<u><u>11,939,112</u></u>	<u><u>-26.2%</u></u>

SUMMARY BY CATEGORY
109-LAW ENFORCEMENT TRUST FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	1,992	1,964	1,600	800	-50.0%
Less 5% Statutory Reduction	0	0	-80	-40	-50.0%
<i>Operating Revenues</i>	<u>1,992</u>	<u>1,964</u>	<u>1,520</u>	<u>760</u>	<u>-50.0%</u>
Other Sources	133,667	67,474	24,000	100,000	316.7%
Fund Balance	0	0	0	111,481	- %
<i>Non Operating Revenues</i>	<u>133,667</u>	<u>67,474</u>	<u>24,000</u>	<u>211,481</u>	<u>781.2%</u>
Total Revenues	<u><u>135,658</u></u>	<u><u>69,438</u></u>	<u><u>25,520</u></u>	<u><u>212,241</u></u>	<u><u>731.7%</u></u>
EXPENDITURES					
Transfers Out	166,700	118,700	25,520	212,241	731.7%
<i>Non-Operating Expenditures</i>	<u>166,700</u>	<u>118,700</u>	<u>25,520</u>	<u>212,241</u>	<u>731.7%</u>
Total Expenditures	<u><u>166,700</u></u>	<u><u>118,700</u></u>	<u><u>25,520</u></u>	<u><u>212,241</u></u>	<u><u>731.7%</u></u>

SUMMARY BY CATEGORY
111-SHIP STATE HOUSING INITIATIVE PROGRAM

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	394,541	0	0	390,093	- %
Charges For Services	112,553	59,034	6,600	16,040	143.0%
Miscellaneous Revenues	13,515	9,849	3,100	1,735	-44.0%
Less 5% Statutory Reduction	0	0	-485	-889	83.3%
<i>Operating Revenues</i>	<u>520,609</u>	<u>68,884</u>	<u>9,215</u>	<u>406,979</u>	<u>4,316.5%</u>
Fund Balance	0	0	326,802	160,127	-51.0%
<i>Non Operating Revenues</i>	<u>9,789</u>	<u>250</u>	<u>326,802</u>	<u>160,127</u>	<u>-51.0%</u>
Total Revenues	<u>530,398</u>	<u>69,134</u>	<u>336,017</u>	<u>567,106</u>	<u>68.8%</u>
EXPENDITURES					
Personal Services	80,485	82,037	104,015	108,920	4.7%
Operating Expenses	1,105,129	1,765,795	232,002	458,186	97.5%
<i>Operating Expenditures</i>	<u>1,185,614</u>	<u>1,847,832</u>	<u>336,017</u>	<u>567,106</u>	<u>68.8%</u>
Total Expenditures	<u>1,185,614</u>	<u>1,847,832</u>	<u>336,017</u>	<u>567,106</u>	<u>68.8%</u>

SUMMARY BY CATEGORY
112-EMERGENCY(911)COMMUNICATIONS

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	1,342,261	1,262,081	1,487,100	1,373,223	-7.7%
Charges For Services	3,642	4,167	2,444	5,622	130.0%
Less 5% Statutory Reduction	0	0	-74,477	-68,942	-7.4%
Operating Revenues	<u>1,346,487</u>	<u>1,267,875</u>	<u>1,415,067</u>	<u>1,309,903</u>	-7.4%
Fund Balance	0	0	1,546,193	1,935,739	25.2%
Non Operating Revenues	<u>917,700</u>	<u>795,211</u>	<u>1,546,193</u>	<u>1,935,739</u>	25.2%
Total Revenues	<u><u>2,264,187</u></u>	<u><u>2,063,086</u></u>	<u><u>2,961,260</u></u>	<u><u>3,245,642</u></u>	<u><u>9.6%</u></u>
EXPENDITURES					
Transfers Out	2,474,004	2,013,083	2,852,392	1,955,666	-31.4%
Reserves - Operating	0	0	108,368	100,000	-7.7%
Reserves - Capital	0	0	0	1,189,976	-
Non-Operating Expenditures	<u>2,474,004</u>	<u>2,013,083</u>	<u>2,961,260</u>	<u>3,245,642</u>	9.6%
Total Expenditures	<u><u>2,474,004</u></u>	<u><u>2,013,083</u></u>	<u><u>2,961,260</u></u>	<u><u>3,245,642</u></u>	<u><u>9.6%</u></u>

SUMMARY BY CATEGORY
113-BUENAVENTURA LAKES MSBU

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	712,729	610,325	-14.4%
<i>Non Operating Revenues</i>	28,147	5,709	712,729	610,325	-14.4%
Total Revenues	<u>516,216</u>	<u>498,894</u>	<u>712,729</u>	<u>610,325</u>	<u>-14.4%</u>
EXPENDITURES					
Operating Expenses	339,254	295,705	486,498	371,851	-23.6%
Capital Outlay	2,457	18,486	186,264	192,470	3.3%
<i>Operating Expenditures</i>	471,087	456,148	672,762	564,321	-16.1%
Transfers Out	34,441	30,795	39,967	46,004	15.1%
<i>Non-Operating Expenditures</i>	34,441	30,795	39,967	46,004	15.1%
Total Expenditures	<u>505,528</u>	<u>486,943</u>	<u>712,729</u>	<u>610,325</u>	<u>-14.4%</u>

SUMMARY BY CATEGORY
114-NEIGHBORHOOD STABILIZATION PROGRAM

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	10,775,651	3,895,570	955,985	50,939	-94.7%
<i>Operating Revenues</i>	10,775,651	3,895,662	908,186	50,939	-94.4%
Fund Balance	0	0	0	315,673	- %
<i>Non Operating Revenues</i>	0	589	0	315,673	- %
Total Revenues	<u>10,775,651</u>	<u>3,896,251</u>	<u>908,186</u>	<u>366,612</u>	<u>-59.6%</u>
EXPENDITURES					
Personal Services	132,862	110,056	42,780	74,788	74.8%
Operating Expenses	10,642,789	3,786,195	865,406	291,824	-66.3%
<i>Operating Expenditures</i>	10,775,651	3,896,251	908,186	366,612	-59.6%
Total Expenditures	<u>10,775,651</u>	<u>3,896,251</u>	<u>908,186</u>	<u>366,612</u>	<u>-59.6%</u>

SUMMARY BY CATEGORY
115-COURT FACILITIES FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	1,786,199	1,803,580	1,879,708	2,059,683	9.6%
Miscellaneous Revenues	36,210	50,510	41,499	26,190	-36.9%
Less 5% Statutory Reduction	0	0	-96,060	-104,294	8.6%
Operating Revenues	<u>1,822,409</u>	<u>1,854,089</u>	<u>1,825,147</u>	<u>1,981,579</u>	<u>8.6%</u>
Fund Balance	0	0	8,315,010	9,103,821	9.5%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>8,315,010</u>	<u>9,103,821</u>	<u>9.5%</u>
Total Revenues	<u><u>1,822,409</u></u>	<u><u>1,854,089</u></u>	<u><u>10,140,157</u></u>	<u><u>11,085,400</u></u>	<u><u>9.3%</u></u>
EXPENDITURES					
Capital Outlay	7,323	405,888	2,573,400	1,992,870	-22.6%
Operating Expenditures	<u>7,323</u>	<u>405,968</u>	<u>2,573,400</u>	<u>1,992,870</u>	<u>-22.6%</u>
Transfers Out	2,766	611,957	634,715	640,333	0.9%
Reserves - Capital	0	0	6,932,042	8,452,197	21.9%
Non-Operating Expenditures	<u>2,766</u>	<u>611,957</u>	<u>7,566,757</u>	<u>9,092,530</u>	<u>20.2%</u>
Total Expenditures	<u><u>10,089</u></u>	<u><u>1,017,925</u></u>	<u><u>10,140,157</u></u>	<u><u>11,085,400</u></u>	<u><u>9.3%</u></u>

SUMMARY BY CATEGORY
117-LIBRARY ENDOWMENT FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	119,156	119,459	0.3%
<i>Non Operating Revenues</i>	3,025	0	119,156	119,459	0.3%
Total Revenues	<u>3,669</u>	<u>749</u>	<u>119,156</u>	<u>119,459</u>	<u>0.3%</u>
EXPENDITURES					
Capital Outlay	8,808	0	119,156	119,459	0.3%
<i>Operating Expenditures</i>	8,808	0	119,156	119,459	0.3%
Total Expenditures	<u>8,808</u>	<u>0</u>	<u>119,156</u>	<u>119,459</u>	<u>0.3%</u>

SUMMARY BY CATEGORY
118-HOMELESS PREVENTION & RAPID REHOUSING

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	233,234	0	649,760	1,004,900	54.7%
<i>Operating Revenues</i>	233,234	0	649,760	1,004,900	54.7%
Fund Balance	0	0	5,800	4,083	-29.6%
<i>Non Operating Revenues</i>	0	1,006	5,800	4,083	-29.6%
Total Revenues	<u>233,234</u>	<u>1,006</u>	<u>655,560</u>	<u>1,008,983</u>	<u>53.9%</u>
EXPENDITURES					
Operating Expenses	308,745	3,708	655,560	1,008,983	53.9%
<i>Operating Expenditures</i>	428,558	10,537	655,560	1,008,983	53.9%
Total Expenditures	<u>428,558</u>	<u>10,537</u>	<u>655,560</u>	<u>1,008,983</u>	<u>53.9%</u>

SUMMARY BY CATEGORY
122-NEIGHBORHOOD STABIL PROGRAM 3

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	31,652	2,451,649	301,453	-87.7%
<i>Operating Revenues</i>	0	31,650	2,451,649	301,453	-87.7%
Fund Balance	0	0	0	565,320	- %
<i>Non Operating Revenues</i>	0	0	0	565,320	- %
Total Revenues	0	31,650	2,451,649	866,773	-64.6%
EXPENDITURES					
Personal Services	0	25,660	87,825	57,484	-34.5%
Operating Expenses	0	5,991	2,363,824	809,289	-65.8%
<i>Operating Expenditures</i>	0	31,650	2,451,649	866,773	-64.6%
Total Expenditures	0	31,650	2,451,649	866,773	-64.6%

SUMMARY BY CATEGORY
123-TDT REF & IMP 2012 PROJECT

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	0	11,040,000	- %
<i>Non Operating Revenues</i>	0	11,000,000	11,000,000	11,040,000	0.4%
Total Revenues	0	11,008,152	11,000,000	11,040,000	0.4%
EXPENDITURES					
Capital Outlay	0	0	11,000,000	11,040,000	0.4%
<i>Operating Expenditures</i>	0	0	11,000,000	11,040,000	0.4%
Total Expenditures	0	0	11,000,000	11,040,000	0.4%

SUMMARY BY CATEGORY
124-ENVIRONMENTAL LAND ACQUISITIONS

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	245,812	229,153	230,575	243,884	5.8%
Miscellaneous Revenues	34,730	39,106	28,000	23,600	-15.7%
Less 5% Statutory Reduction	0	0	-12,929	-13,374	3.4%
Operating Revenues	<u>289,081</u>	<u>275,071</u>	<u>245,646</u>	<u>254,110</u>	3.4%
Fund Balance	0	0	5,711,412	5,570,750	-2.5%
Non Operating Revenues	<u>79,714</u>	<u>11,434</u>	<u>5,711,412</u>	<u>5,570,750</u>	-2.5%
Total Revenues	<u><u>368,795</u></u>	<u><u>286,505</u></u>	<u><u>5,957,058</u></u>	<u><u>5,824,860</u></u>	<u><u>-2.2%</u></u>
EXPENDITURES					
Personal Services	103,103	165,388	227,171	291,284	28.2%
Operating Expenses	95,232	95,840	111,780	115,810	3.6%
Capital Outlay	0	0	5,492,986	5,297,900	-3.6%
Operating Expenditures	<u>198,335</u>	<u>261,228</u>	<u>5,831,937</u>	<u>5,704,994</u>	-2.2%
Transfers Out	67,697	77,616	115,211	119,866	4.0%
Non-Operating Expenditures	<u>67,697</u>	<u>77,616</u>	<u>125,121</u>	<u>119,866</u>	-4.2%
Total Expenditures	<u><u>266,032</u></u>	<u><u>338,843</u></u>	<u><u>5,957,058</u></u>	<u><u>5,824,860</u></u>	<u><u>-2.2%</u></u>

SUMMARY BY CATEGORY
125-ENVIRONMENTAL LAND MAINTENANCE

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	627,667	576,609	592,907	618,621	4.3%
Miscellaneous Revenues	20,975	28,889	13,609	5,000	-63.3%
Less 5% Statutory Reduction	0	0	-30,326	-31,181	2.8%
Operating Revenues	<u>651,226</u>	<u>609,216</u>	<u>576,190</u>	<u>592,440</u>	2.8%
Fund Balance	0	0	4,000,287	2,928,947	-26.8%
Non Operating Revenues	<u>8,411</u>	<u>1,855</u>	<u>4,000,287</u>	<u>2,928,947</u>	-26.8%
Total Revenues	<u><u>659,637</u></u>	<u><u>611,071</u></u>	<u><u>4,576,477</u></u>	<u><u>3,521,387</u></u>	<u><u>-23.1%</u></u>
EXPENDITURES					
Operating Expenses	69,024	101,257	183,947	258,215	40.4%
Capital Outlay	26,959	323,609	3,649,287	2,870,546	-21.3%
Operating Expenditures	<u>95,983</u>	<u>424,866</u>	<u>3,833,234</u>	<u>3,128,761</u>	-18.4%
Transfers Out	20,695	17,941	25,653	27,047	5.4%
Reserves - Operating	0	0	313,554	187,000	-40.4%
Reserves - Capital	0	0	404,036	178,579	-55.8%
Non-Operating Expenditures	<u>20,695</u>	<u>17,941</u>	<u>743,243</u>	<u>392,626</u>	-47.2%
Total Expenditures	<u><u>116,678</u></u>	<u><u>442,806</u></u>	<u><u>4,576,477</u></u>	<u><u>3,521,387</u></u>	<u><u>-23.1%</u></u>

SUMMARY BY CATEGORY
126-GO BOND SERIES 2010

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	4,362,301	4,408,689	1.1%
<i>Non Operating Revenues</i>	0	0	4,362,301	4,408,689	1.1%
Total Revenues	<u>39,493</u>	<u>34,452</u>	<u>4,362,301</u>	<u>4,408,689</u>	<u>1.1%</u>
EXPENDITURES					
Capital Outlay	9,222,428	1,402,835	4,362,301	4,408,689	1.1%
<i>Operating Expenditures</i>	9,222,428	1,402,835	4,362,301	4,408,689	1.1%
Total Expenditures	<u>9,222,428</u>	<u>1,402,835</u>	<u>4,362,301</u>	<u>4,408,689</u>	<u>1.1%</u>

SUMMARY BY CATEGORY
128-SUBDIVISION POND MSBU

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	410,604	286,385	376,571	501,170	33.1%
Miscellaneous Revenues	2,000	2,956	0	42,000	- %
Less 5% Statutory Reduction	0	0	-13,055	-25,056	91.9%
Operating Revenues	<u>412,604</u>	<u>289,341</u>	<u>363,516</u>	<u>518,114</u>	<u>42.5%</u>
Fund Balance	0	0	285,384	186,375	-34.7%
Non Operating Revenues	<u>205,350</u>	<u>31,429</u>	<u>285,384</u>	<u>186,375</u>	<u>-34.7%</u>
Total Revenues	<u>617,954</u>	<u>320,770</u>	<u>648,900</u>	<u>704,489</u>	<u>8.6%</u>
EXPENDITURES					
Operating Expenses	217,858	222,672	527,556	570,224	8.1%
Operating Expenditures	<u>217,858</u>	<u>222,672</u>	<u>527,556</u>	<u>570,224</u>	<u>8.1%</u>
Transfers Out	112,208	118,684	121,344	134,265	10.6%
Non-Operating Expenditures	<u>112,208</u>	<u>118,684</u>	<u>121,344</u>	<u>134,265</u>	<u>10.6%</u>
Total Expenditures	<u>330,066</u>	<u>341,356</u>	<u>648,900</u>	<u>704,489</u>	<u>8.6%</u>

SUMMARY BY CATEGORY
129-STREET LIGHTING MSBU

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	192,796	184,368	218,883	336,775	53.9%
Less 5% Statutory Reduction	0	0	-10,941	-16,840	53.9%
Operating Revenues	<u>193,549</u>	<u>185,711</u>	<u>207,942</u>	<u>319,935</u>	53.9%
Fund Balance	0	0	119,413	56,976	-52.3%
Non Operating Revenues	<u>33,218</u>	<u>25,177</u>	<u>119,413</u>	<u>56,976</u>	-52.3%
Total Revenues	<u>226,767</u>	<u>210,888</u>	<u>327,355</u>	<u>376,911</u>	<u>15.1%</u>
EXPENDITURES					
Operating Expenses	120,364	156,698	311,037	361,838	16.3%
Operating Expenditures	<u>120,364</u>	<u>156,698</u>	<u>311,037</u>	<u>361,838</u>	16.3%
Transfers Out	21,375	23,575	16,318	15,073	-7.6%
Non-Operating Expenditures	<u>21,375</u>	<u>23,575</u>	<u>16,318</u>	<u>15,073</u>	-7.6%
Total Expenditures	<u>141,739</u>	<u>180,273</u>	<u>327,355</u>	<u>376,911</u>	<u>15.1%</u>

SUMMARY BY CATEGORY
130-COURT RELATED TECHNOLOGY FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	561,684	630,838	584,595	749,229	28.2%
Miscellaneous Revenues	12,941	13,305	8,400	4,955	-41.0%
Less 5% Statutory Reduction	0	0	-29,650	-37,709	27.2%
Operating Revenues	<u>574,625</u>	<u>644,143</u>	<u>563,345</u>	<u>716,475</u>	27.2%
Fund Balance	0	0	1,620,033	1,618,248	-0.1%
Non Operating Revenues	<u>17,214</u>	<u>742</u>	<u>1,620,033</u>	<u>1,618,248</u>	-0.1%
Total Revenues	<u><u>591,839</u></u>	<u><u>644,885</u></u>	<u><u>2,183,378</u></u>	<u><u>2,334,723</u></u>	<u><u>6.9%</u></u>
EXPENDITURES					
Personal Services	463,906	397,682	415,679	428,376	3.1%
Operating Expenses	365,297	362,408	374,239	441,452	18.0%
Capital Outlay	116,727	150,123	180,100	216,000	19.9%
Operating Expenditures	<u>945,931</u>	<u>910,213</u>	<u>970,018</u>	<u>1,085,828</u>	11.9%
Transfers Out	54,071	31,338	51,100	91,685	79.4%
Reserves - Operating	0	0	191,644	268,239	40.0%
Reserves - Stability	0	0	947,932	888,971	-6.2%
Non-Operating Expenditures	<u>54,071</u>	<u>31,338</u>	<u>1,213,360</u>	<u>1,248,895</u>	2.9%
Total Expenditures	<u><u>1,000,002</u></u>	<u><u>941,551</u></u>	<u><u>2,183,378</u></u>	<u><u>2,334,723</u></u>	<u><u>6.9%</u></u>

SUMMARY BY CATEGORY
134-COUNTYWIDE FIRE FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	14,244,880	13,216,367	13,462,674	14,089,961	4.7%
PY Delinquent Ad Valorem Tax	54,185	97,530	50,000	50,000	- %
Permits, Fees & Special Assessments	21,603,086	21,689,568	22,954,826	22,024,239	-4.1%
Intergovernmental Revenue	208,701	219,511	52,520	52,465	-0.1%
Charges For Services	5,563,556	5,844,728	5,478,953	5,773,771	5.4%
Miscellaneous Revenues	267,774	292,983	230,200	195,314	-15.2%
Less 5% Statutory Reduction	0	0	-2,111,459	-2,109,287	-0.1%
Operating Revenues	<u>41,942,182</u>	<u>41,360,687</u>	<u>40,117,714</u>	<u>40,076,463</u>	-0.1%
Transfers In	3,687,226	3,162,835	2,382,739	2,094,500	-12.1%
Fund Balance	0	0	17,050,000	19,536,066	14.6%
Non Operating Revenues	<u>4,362,493</u>	<u>3,976,621</u>	<u>19,432,739</u>	<u>21,630,566</u>	11.3%
Total Revenues	<u>46,304,675</u>	<u>45,337,308</u>	<u>59,550,453</u>	<u>61,707,029</u>	3.6%
EXPENDITURES					
Personal Services	29,929,063	27,822,028	28,436,653	28,943,168	1.8%
Operating Expenses	8,539,614	8,892,367	9,323,300	9,773,445	4.8%
Capital Outlay	10,678	829,591	1,219,106	3,007,908	146.7%
Operating Expenditures	<u>38,479,356</u>	<u>37,543,985</u>	<u>38,979,059</u>	<u>41,724,521</u>	7.0%
Debt Service	93,147	246,147	220,028	126,880	-42.3%
Transfers Out	5,649,180	5,188,082	5,046,447	4,988,463	-1.1%
Reserves - Operating	0	0	10,975,162	10,283,195	-6.3%
Reserves - Capital	0	0	1,078,697	336,149	-68.8%
Reserves - Stability	0	0	1,832,752	4,247,821	131.8%
Non-Operating Expenditures	<u>5,783,804</u>	<u>5,457,329</u>	<u>20,571,394</u>	<u>19,982,508</u>	-2.9%
Total Expenditures	<u>44,263,160</u>	<u>43,001,314</u>	<u>59,550,453</u>	<u>61,707,029</u>	3.6%

SUMMARY BY CATEGORY
136-HOMESTEAD FORECLOSURE MEDIATION FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	311,048	174,235	209,200	167,200	-20.1%
Miscellaneous Revenues	1,692	2,053	1,000	732	-26.8%
Less 5% Statutory Reduction	0	0	-10,510	-8,397	-20.1%
Operating Revenues	<u>312,740</u>	<u>176,288</u>	<u>199,690</u>	<u>159,535</u>	<u>-20.1%</u>
Fund Balance	0	0	212,231	317,750	49.7%
Non Operating Revenues	<u>0</u>	<u>114</u>	<u>212,231</u>	<u>317,750</u>	<u>49.7%</u>
Total Revenues	<u><u>312,740</u></u>	<u><u>176,402</u></u>	<u><u>411,921</u></u>	<u><u>477,285</u></u>	<u><u>15.9%</u></u>
EXPENDITURES					
Personal Services	96,898	109,539	134,516	132,024	-1.9%
Operating Expenses	54,027	98,225	97,450	62,740	-35.6%
Operating Expenditures	<u>150,925</u>	<u>223,920</u>	<u>243,966</u>	<u>194,764</u>	<u>-20.2%</u>
Transfers Out	0	0	39,117	37,263	-4.7%
Reserves - Operating	0	0	71,094	56,785	-20.1%
Reserves - Stability	0	0	57,744	188,473	226.4%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>167,955</u>	<u>282,521</u>	<u>68.2%</u>
Total Expenditures	<u><u>150,925</u></u>	<u><u>223,920</u></u>	<u><u>411,921</u></u>	<u><u>477,285</u></u>	<u><u>15.9%</u></u>

SUMMARY BY CATEGORY
139-CRIMINAL JUSTICE TRAINING

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	110,479	111,383	101,470	93,582	-7.8%
Less 5% Statutory Reduction	0	0	-5,081	-4,679	-7.9%
<i>Operating Revenues</i>	<u>110,621</u>	<u>111,558</u>	<u>96,539</u>	<u>88,903</u>	<u>-7.9%</u>
Total Revenues	<u>110,621</u>	<u>111,558</u>	<u>96,539</u>	<u>88,903</u>	<u>-7.9%</u>
 EXPENDITURES					
Transfers Out	110,586	77,116	96,539	88,903	-7.9%
<i>Non-Operating Expenditures</i>	<u>110,586</u>	<u>77,116</u>	<u>96,539</u>	<u>88,903</u>	<u>-7.9%</u>
Total Expenditures	<u>110,586</u>	<u>77,116</u>	<u>96,539</u>	<u>88,903</u>	<u>-7.9%</u>

SUMMARY BY CATEGORY
141-BOATING IMPROVEMENT FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	39,316	37,467	37,855	38,600	2.0%
Miscellaneous Revenues	3,816	4,437	3,426	2,600	-24.1%
Less 5% Statutory Reduction	0	0	-2,064	-2,060	-0.2%
Operating Revenues	<u>43,132</u>	<u>41,904</u>	<u>39,217</u>	<u>39,140</u>	<u>-0.2%</u>
Fund Balance	0	0	705,396	513,035	-27.3%
Non Operating Revenues	<u>684,464</u>	<u>0</u>	<u>705,396</u>	<u>513,035</u>	<u>-27.3%</u>
Total Revenues	<u><u>727,596</u></u>	<u><u>41,904</u></u>	<u><u>744,613</u></u>	<u><u>552,175</u></u>	<u><u>-25.8%</u></u>
EXPENDITURES					
Operating Expenses	0	40,000	55,250	5,650	-89.8%
Capital Outlay	19,227	79,234	129,898	314,963	142.5%
Operating Expenditures	<u>19,227</u>	<u>119,234</u>	<u>185,148</u>	<u>320,613</u>	<u>73.2%</u>
Transfers Out	0	0	1,019	4,255	317.6%
Reserves - Operating	0	0	5,626	27,420	387.4%
Reserves - Capital	0	0	552,820	199,887	-63.8%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>559,465</u>	<u>231,562</u>	<u>-58.6%</u>
Total Expenditures	<u><u>19,227</u></u>	<u><u>119,234</u></u>	<u><u>744,613</u></u>	<u><u>552,175</u></u>	<u><u>-25.8%</u></u>

SUMMARY BY CATEGORY
148-BUILDING FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	1,103,041	2,042,760	1,204,700	2,493,753	107.0%
Charges For Services	71,498	75,174	68,300	65,700	-3.8%
Miscellaneous Revenues	60,353	59,269	41,600	34,700	-16.6%
Less 5% Statutory Reduction	0	0	-65,730	-129,708	97.3%
Operating Revenues	<u>1,238,476</u>	<u>2,177,282</u>	<u>1,248,870</u>	<u>2,464,445</u>	<u>97.3%</u>
Fund Balance	0	0	4,527,080	4,785,039	5.7%
Non Operating Revenues	<u>85,319</u>	<u>24,463</u>	<u>4,527,080</u>	<u>4,785,039</u>	<u>5.7%</u>
Total Revenues	<u><u>1,323,795</u></u>	<u><u>2,201,745</u></u>	<u><u>5,775,950</u></u>	<u><u>7,249,484</u></u>	<u><u>25.5%</u></u>
EXPENDITURES					
Personal Services	1,874,323	1,753,895	1,776,733	2,187,055	23.1%
Operating Expenses	323,764	179,425	239,508	265,120	10.7%
Capital Outlay	1,451	25,000	26,500	57,893	118.5%
Operating Expenditures	<u>2,199,538</u>	<u>1,958,320</u>	<u>2,042,741</u>	<u>2,510,068</u>	<u>22.9%</u>
Transfers Out	366,364	359,647	458,287	317,538	-30.7%
Reserves - Operating	0	0	474,901	744,361	56.7%
Reserves - Capital	0	0	0	863,889	-
Reserves - Stability	0	0	2,707,309	2,813,628	3.9%
Non-Operating Expenditures	<u>366,364</u>	<u>359,647</u>	<u>3,733,209</u>	<u>4,739,416</u>	<u>27.0%</u>
Total Expenditures	<u><u>2,565,902</u></u>	<u><u>2,317,967</u></u>	<u><u>5,775,950</u></u>	<u><u>7,249,484</u></u>	<u><u>25.5%</u></u>

SUMMARY BY CATEGORY
149-EAST 192 CRA

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	44,766	- %
Less 5% Statutory Reduction	0	0	0	-2,238	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,528</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>42,528</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Operating Expenses	0	0	0	42,528	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,528</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>42,528</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
150-WEST 192 DEVELOPMENT AUTHORITY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	992,685	- %
Less 5% Statutory Reduction	0	0	0	-49,634	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>943,051</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>943,051</u>	<u>- %</u>
EXPENDITURES					
Personal Services	0	0	0	77,928	- %
Operating Expenses	0	0	0	100,360	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>178,288</u>	<u>- %</u>
Reserves - Capital	0	0	0	764,763	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>764,763</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>943,051</u>	<u>- %</u>

SUMMARY BY CATEGORY
151-CDBG FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	908,365	707,786	1,226,339	1,226,339	-
<i>Operating Revenues</i>	908,365	707,786	1,226,339	1,226,339	-
Fund Balance	0	0	0	1,336,708	-
<i>Non Operating Revenues</i>	0	291	0	1,336,708	-
Total Revenues	908,365	708,077	1,226,339	2,563,047	109.0%
EXPENDITURES					
Personal Services	127,510	174,608	157,998	153,420	-2.9%
Operating Expenses	457,690	146,869	803,341	1,093,988	36.2%
Capital Outlay	1,230	105,479	0	749,201	-
<i>Operating Expenditures</i>	586,429	426,956	961,339	1,996,609	107.7%
Grants and Aids	321,936	281,121	265,000	566,438	113.8%
<i>Non-Operating Expenditures</i>	321,936	281,121	265,000	566,438	113.8%
Total Expenditures	908,365	708,077	1,226,339	2,563,047	109.0%

SUMMARY BY CATEGORY
152-MUNI SVCS TAX UNITS MSTU FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	746,665	999,197	925,729	1,031,289	11.4%
Less 5% Statutory Reduction	0	0	-46,288	-51,565	11.4%
Operating Revenues	<u>757,643</u>	<u>1,013,947</u>	<u>879,441</u>	<u>979,724</u>	11.4%
Fund Balance	0	0	578,327	526,868	-8.9%
Non Operating Revenues	<u>2,548</u>	<u>657</u>	<u>578,327</u>	<u>526,868</u>	-8.9%
Total Revenues	<u><u>760,191</u></u>	<u><u>1,014,605</u></u>	<u><u>1,457,768</u></u>	<u><u>1,506,592</u></u>	<u><u>3.3%</u></u>
EXPENDITURES					
Operating Expenses	945,058	1,120,681	1,214,394	1,247,683	2.7%
Capital Outlay	0	0	157,824	148,322	-6.0%
Operating Expenditures	<u>945,058</u>	<u>1,120,681</u>	<u>1,372,218</u>	<u>1,396,005</u>	1.7%
Transfers Out	330,142	162,849	74,424	73,311	-1.5%
Reserves - Operating	0	0	11,126	37,276	235.0%
Non-Operating Expenditures	<u>330,142</u>	<u>162,849</u>	<u>85,550</u>	<u>110,587</u>	29.3%
Total Expenditures	<u><u>1,275,200</u></u>	<u><u>1,283,530</u></u>	<u><u>1,457,768</u></u>	<u><u>1,506,592</u></u>	<u><u>3.3%</u></u>

SUMMARY BY CATEGORY
153-MUNI SVCS BENEFIT UNITS MSBU FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	42,443	38,275	33,047	44,987	36.1%
Less 5% Statutory Reduction	0	0	-1,652	-2,249	36.1%
Operating Revenues	<u>45,474</u>	<u>43,608</u>	<u>31,395</u>	<u>42,738</u>	<u>36.1%</u>
Fund Balance	0	0	70,915	21,041	-70.3%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>142,387</u>	<u>21,041</u>	<u>-85.2%</u>
Total Revenues	<u>45,474</u>	<u>43,608</u>	<u>173,782</u>	<u>63,779</u>	<u>-63.3%</u>
EXPENDITURES					
Operating Expenses	28,527	25,674	81,763	44,073	-46.1%
Operating Expenditures	<u>28,527</u>	<u>61,400</u>	<u>148,235</u>	<u>44,073</u>	<u>-70.3%</u>
Debt Service	0	0	17,352	357	-97.9%
Transfers Out	16,097	53,446	3,528	7,740	119.4%
Reserves - Operating	0	0	0	3,120	-
Reserves - Debt	0	0	1,238	1,546	24.9%
Reserves - Restricted	0	0	3,429	6,943	102.5%
Non-Operating Expenditures	<u>16,097</u>	<u>53,446</u>	<u>25,547</u>	<u>19,706</u>	<u>-22.9%</u>
Total Expenditures	<u>44,624</u>	<u>114,846</u>	<u>173,782</u>	<u>63,779</u>	<u>-63.3%</u>

SUMMARY BY CATEGORY
154-CONSTITUTIONAL GAS TAX FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	3,500,656	3,577,764	3,504,195	3,651,668	4.2%
Miscellaneous Revenues	116,526	31,400	10,000	7,500	-25.0%
Less 5% Statutory Reduction	0	0	-175,710	-182,958	4.1%
Operating Revenues	3,617,182	3,609,164	3,338,485	3,476,210	4.1%
Transfers In	3,770	1,500,000	3,750,000	1,710,000	-54.4%
Fund Balance	0	0	1,280,988	1,433,400	11.9%
Non Operating Revenues	3,770	1,500,000	5,030,988	3,143,400	-37.5%
Total Revenues	3,620,952	5,109,164	8,369,473	6,619,610	-20.9%
EXPENDITURES					
Operating Expenses	1,807,017	3,575,675	4,046,037	4,214,099	4.2%
Capital Outlay	11,229	20,450	1,638,116	774,139	-52.7%
Operating Expenditures	1,818,246	3,596,124	5,684,153	4,988,238	-12.2%
Transfers Out	1,630,175	1,594,465	1,631,125	1,631,372	-
Non-Operating Expenditures	1,630,175	1,594,465	2,685,320	1,631,372	-39.2%
Total Expenditures	3,448,421	5,190,589	8,369,473	6,619,610	-20.9%

SUMMARY BY CATEGORY
155-WEST 192 MSBU PHASE I

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	2,248,013	1,250,660	1,750,000	1,626,022	-7.1%
Miscellaneous Revenues	203,957	273,073	226,939	180,533	-20.4%
Less 5% Statutory Reduction	0	0	-98,847	-90,328	-8.6%
Operating Revenues	<u>2,451,970</u>	<u>1,523,733</u>	<u>1,878,092</u>	<u>1,716,227</u>	-8.6%
Fund Balance	0	0	2,765,879	2,549,421	-7.8%
Non Operating Revenues	<u>102,462</u>	<u>55,641</u>	<u>2,765,879</u>	<u>2,549,421</u>	-7.8%
Total Revenues	<u><u>2,554,432</u></u>	<u><u>1,579,374</u></u>	<u><u>4,643,971</u></u>	<u><u>4,265,648</u></u>	<u><u>-8.1%</u></u>
EXPENDITURES					
Personal Services	200,009	174,480	197,393	210,857	6.8%
Operating Expenses	2,625,215	3,282,565	2,392,598	2,247,223	-6.1%
Capital Outlay	0	0	91,139	60,000	-34.2%
Operating Expenditures	<u>2,825,223</u>	<u>3,457,045</u>	<u>2,681,130</u>	<u>2,518,080</u>	-6.1%
Transfers Out	97,453	81,726	75,748	65,369	-13.7%
Reserves - Operating	0	0	659,118	617,000	-6.4%
Reserves - Capital	0	0	1,217,469	1,065,199	-12.5%
Non-Operating Expenditures	<u>97,453</u>	<u>81,726</u>	<u>1,962,841</u>	<u>1,747,568</u>	-11.0%
Total Expenditures	<u><u>2,922,676</u></u>	<u><u>3,538,771</u></u>	<u><u>4,643,971</u></u>	<u><u>4,265,648</u></u>	<u><u>-8.1%</u></u>

SUMMARY BY CATEGORY
156-FEDERAL AND STATE GRANTS FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	39,082	9,454,213	7,898,927	-16.5%
<i>Operating Revenues</i>	0	39,082	9,454,213	7,898,927	-16.5%
Fund Balance	0	0	0	5,944	- %
<i>Non Operating Revenues</i>	0	0	0	5,944	- %
Total Revenues	0	39,082	9,454,213	7,904,871	-16.4%
EXPENDITURES					
Personal Services	0	0	0	72,132	- %
Operating Expenses	0	0	28,735	78,139	171.9%
Capital Outlay	0	39,082	9,250,530	7,717,768	-16.6%
<i>Operating Expenditures</i>	0	39,082	9,279,265	7,868,039	-15.2%
Grants and Aids	0	0	104,198	5,944	-94.3%
Transfers Out	0	0	70,750	30,888	-56.3%
<i>Non-Operating Expenditures</i>	0	0	174,948	36,832	-78.9%
Total Expenditures	0	39,082	9,454,213	7,904,871	-16.4%

SUMMARY BY CATEGORY
158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	345,320	330,208	345,319	572,278	65.7%
Judgment, Fines & Forfeits	519,106	538,360	520,000	540,000	3.8%
Miscellaneous Revenues	49,209	52,506	47,986	49,986	4.2%
Less 5% Statutory Reduction	0	0	-45,665	-58,113	27.3%
Operating Revenues	<u>913,635</u>	<u>921,073</u>	<u>867,640</u>	<u>1,104,151</u>	27.3%
Transfers In	273,114	293,870	290,876	626,031	115.2%
Fund Balance	0	0	1,547,000	1,438,359	-7.0%
Non Operating Revenues	<u>273,114</u>	<u>293,870</u>	<u>1,837,876</u>	<u>2,064,390</u>	12.3%
Total Revenues	<u><u>1,186,749</u></u>	<u><u>1,214,943</u></u>	<u><u>2,705,516</u></u>	<u><u>3,168,541</u></u>	<u><u>17.1%</u></u>
EXPENDITURES					
Personal Services	273,708	284,426	241,338	203,148	-15.8%
Operating Expenses	510,521	643,973	720,887	1,481,003	105.4%
Capital Outlay	0	0	43,922	3,922	-91.1%
Operating Expenditures	<u>784,229</u>	<u>928,398</u>	<u>1,006,147</u>	<u>1,688,073</u>	67.8%
Transfers Out	116,801	120,264	102,936	66,403	-35.5%
Reserves - Operating	0	0	284,610	466,466	63.9%
Reserves - Capital	0	0	1,298,290	947,599	-27.0%
Non-Operating Expenditures	<u>116,801</u>	<u>120,264</u>	<u>1,699,369</u>	<u>1,480,468</u>	-12.9%
Total Expenditures	<u><u>901,030</u></u>	<u><u>1,048,662</u></u>	<u><u>2,705,516</u></u>	<u><u>3,168,541</u></u>	<u><u>17.1%</u></u>

SUMMARY BY CATEGORY
168-SECTION 8 FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	7,671,375	8,349,871	8,054,288	8,789,692	9.1%
Miscellaneous Revenues	13,250	9,147	500	870	74.0%
<i>Operating Revenues</i>	<u>7,684,722</u>	<u>8,359,019</u>	<u>8,054,788</u>	<u>8,790,562</u>	<u>9.1%</u>
Total Revenues	<u><u>7,694,911</u></u>	<u><u>8,361,022</u></u>	<u><u>8,144,788</u></u>	<u><u>8,790,562</u></u>	<u><u>7.9%</u></u>
EXPENDITURES					
Personal Services	413,258	427,141	459,012	490,856	6.9%
Operating Expenses	7,072,318	7,743,214	7,658,863	8,298,206	8.3%
Capital Outlay	0	0	2,500	1,500	-40.0%
<i>Operating Expenditures</i>	<u>7,485,576</u>	<u>8,170,356</u>	<u>8,120,375</u>	<u>8,790,562</u>	<u>8.3%</u>
Total Expenditures	<u><u>7,485,576</u></u>	<u><u>8,170,356</u></u>	<u><u>8,144,788</u></u>	<u><u>8,790,562</u></u>	<u><u>7.9%</u></u>

SUMMARY BY CATEGORY
177-FIRE IMPACT FEE FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	366,489	81,527	55,000	135,000	145.5%
Miscellaneous Revenues	8,830	8,904	6,500	4,485	-31.0%
Less 5% Statutory Reduction	0	0	-3,075	-6,974	126.8%
Operating Revenues	<u>375,319</u>	<u>90,431</u>	<u>58,425</u>	<u>132,511</u>	<u>126.8%</u>
Fund Balance	0	0	1,152,533	1,291,362	12.0%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,152,533</u>	<u>1,291,362</u>	<u>12.0%</u>
Total Revenues	<u><u>375,319</u></u>	<u><u>90,431</u></u>	<u><u>1,210,958</u></u>	<u><u>1,423,873</u></u>	<u><u>17.6%</u></u>
EXPENDITURES					
Operating Expenses	10	224	900	900	- %
Operating Expenditures	<u>10</u>	<u>224</u>	<u>900</u>	<u>900</u>	<u>- %</u>
Transfers Out	175,997	635,343	4,051	3,256	-19.6%
Reserves - Capital	0	0	1,206,007	1,419,717	17.7%
Non-Operating Expenditures	<u>175,997</u>	<u>635,343</u>	<u>1,210,058</u>	<u>1,422,973</u>	<u>17.6%</u>
Total Expenditures	<u><u>176,007</u></u>	<u><u>635,567</u></u>	<u><u>1,210,958</u></u>	<u><u>1,423,873</u></u>	<u><u>17.6%</u></u>

SUMMARY BY CATEGORY
178-PARKS IMPACT FEE FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	422,710	322,083	210,000	612,200	191.5%
Miscellaneous Revenues	13,048	17,088	17,800	13,300	-25.3%
Less 5% Statutory Reduction	0	0	-11,390	-31,275	174.6%
Operating Revenues	<u>435,758</u>	<u>339,171</u>	<u>216,410</u>	<u>594,225</u>	<u>174.6%</u>
Fund Balance	0	0	2,837,998	3,449,518	21.5%
Non Operating Revenues	<u>210,000</u>	<u>210,000</u>	<u>2,837,998</u>	<u>3,449,518</u>	<u>21.5%</u>
Total Revenues	<u><u>645,758</u></u>	<u><u>549,171</u></u>	<u><u>3,054,408</u></u>	<u><u>4,043,743</u></u>	<u><u>32.4%</u></u>
EXPENDITURES					
Capital Outlay	189,365	0	173,148	173,148	- %
Operating Expenditures	<u>189,398</u>	<u>959</u>	<u>173,148</u>	<u>173,148</u>	<u>- %</u>
Transfers Out	25,224	25,777	15,940	16,467	3.3%
Reserves - Capital	0	0	2,865,320	3,854,128	34.5%
Non-Operating Expenditures	<u>25,224</u>	<u>25,777</u>	<u>2,881,260</u>	<u>3,870,595</u>	<u>34.3%</u>
Total Expenditures	<u><u>214,622</u></u>	<u><u>26,736</u></u>	<u><u>3,054,408</u></u>	<u><u>4,043,743</u></u>	<u><u>32.4%</u></u>

SUMMARY BY CATEGORY
180-INMATE WELFARE FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	241,298	278,663	231,250	58,552	-74.7%
Miscellaneous Revenues	5,318	3,170	631	265,899	42,039.3%
Less 5% Statutory Reduction	0	0	-11,119	-16,223	45.9%
Operating Revenues	<u>246,616</u>	<u>281,833</u>	<u>220,762</u>	<u>308,228</u>	<u>39.6%</u>
Fund Balance	0	0	290,345	221,672	-23.7%
Non Operating Revenues	<u>472</u>	<u>0</u>	<u>290,345</u>	<u>221,672</u>	<u>-23.7%</u>
Total Revenues	<u><u>247,088</u></u>	<u><u>281,833</u></u>	<u><u>511,107</u></u>	<u><u>529,900</u></u>	<u><u>3.7%</u></u>
EXPENDITURES					
Operating Expenses	239,415	261,657	335,791	341,000	1.6%
Operating Expenditures	<u>239,415</u>	<u>261,657</u>	<u>385,791</u>	<u>341,000</u>	<u>-11.6%</u>
Transfers Out	13,204	12,235	14,729	90,998	517.8%
Reserves - Operating	0	0	63,861	90,793	42.2%
Reserves - Restricted	0	0	46,726	7,109	-84.8%
Non-Operating Expenditures	<u>13,204</u>	<u>12,235</u>	<u>125,316</u>	<u>188,900</u>	<u>50.7%</u>
Total Expenditures	<u><u>252,619</u></u>	<u><u>273,892</u></u>	<u><u>511,107</u></u>	<u><u>529,900</u></u>	<u><u>3.7%</u></u>

SUMMARY BY CATEGORY
182-ROAD IMPACT FEE ZONE 2

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	4,900,000	4,900,000	- %
<i>Non Operating Revenues</i>	8,500	8,500	4,900,000	4,900,000	- %
Total Revenues	<u>1,095,720</u>	<u>100,653</u>	<u>4,900,000</u>	<u>4,900,000</u>	<u>- %</u>
EXPENDITURES					
Reserves - Capital	0	0	4,900,000	4,900,000	- %
<i>Non-Operating Expenditures</i>	2,374,315	1,854,915	4,900,000	4,900,000	- %
Total Expenditures	<u>3,905,496</u>	<u>3,368,872</u>	<u>4,900,000</u>	<u>4,900,000</u>	<u>- %</u>

SUMMARY BY CATEGORY
183-ROAD IMPACT FEE ZONE 3

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	10,340	31,021	200.0%
<i>Non Operating Revenues</i>	9,703	9,703	10,340	31,021	200.0%
Total Revenues	<u>715,355</u>	<u>155,904</u>	<u>10,340</u>	<u>31,021</u>	<u>200.0%</u>
EXPENDITURES					
Capital Outlay	73,119	893,399	10,340	31,021	200.0%
<i>Operating Expenditures</i>	79,584	897,103	10,340	31,021	200.0%
Total Expenditures	<u>109,109</u>	<u>1,007,109</u>	<u>10,340</u>	<u>31,021</u>	<u>200.0%</u>

SUMMARY BY CATEGORY
184-ROAD IMPACT FEE ZONE 4

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	522,831	399,508	-23.6%
<i>Non Operating Revenues</i>	3,445,779	9,160,809	522,831	399,508	-23.6%
Total Revenues	<u>3,813,254</u>	<u>9,198,998</u>	<u>522,831</u>	<u>399,508</u>	<u>-23.6%</u>
 EXPENDITURES					
Capital Outlay	323,097	49,059	522,831	399,508	-23.6%
<i>Operating Expenditures</i>	935,346	49,059	522,831	399,508	-23.6%
Total Expenditures	<u>5,603,725</u>	<u>2,470,030</u>	<u>522,831</u>	<u>399,508</u>	<u>-23.6%</u>

SUMMARY BY CATEGORY
187-ROAD IMPACT FEE POINCIANA OVERLAY

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	443,972	444,052	- %
<i>Non Operating Revenues</i>	0	0	443,972	444,052	- %
Total Revenues	<u>117,578</u>	<u>2,801</u>	<u>445,661</u>	<u>444,052</u>	<u>-0.4%</u>
EXPENDITURES					
Reserves - Capital	0	0	443,529	444,052	0.1%
<i>Non-Operating Expenditures</i>	1,926	1,444	445,661	444,052	-0.4%
Total Expenditures	<u>1,927</u>	<u>1,444</u>	<u>445,661</u>	<u>444,052</u>	<u>-0.4%</u>

SUMMARY BY CATEGORY - DEBT SERVICE FUND GROUP

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	3,310,968	3,038,299	3,129,233	3,261,638	4.2%
PY Delinquent Ad Valorem Tax	6,099	14,255	0	0	- %
Permits, Fees & Special Assessments	937,983	747,800	533,159	533,523	0.1%
Intergovernmental Revenue	2,706,247	2,706,247	2,706,244	2,610,244	-3.5%
Miscellaneous Revenues	236,687	250,893	17,200	17,700	2.9%
Less 5% Statutory Reduction	0	0	-183,980	-190,643	3.6%
<i>Operating Revenues</i>	<u>7,197,984</u>	<u>6,757,494</u>	<u>6,201,856</u>	<u>6,232,462</u>	0.5%
Transfers In	32,625,684	32,400,648	31,772,027	30,537,391	-3.9%
Other Sources	0	95,738,579	0	0	- %
Fund Balance	0	0	44,737,710	45,027,109	0.6%
<i>Non Operating Revenues</i>	<u>32,625,684</u>	<u>128,139,227</u>	<u>76,509,737</u>	<u>75,564,500</u>	-1.2%
Total Revenues	<u>39,823,668</u>	<u>134,896,721</u>	<u>82,711,593</u>	<u>81,796,962</u>	<u>-1.1%</u>
EXPENDITURES					
Debt Service	35,660,068	135,997,161	38,508,973	37,426,391	-2.8%
Transfers Out	34,777	40,953	0	0	- %
Reserves - Debt	0	0	44,202,620	44,370,571	0.4%
<i>Non-Operating Expenditures</i>	<u>35,694,845</u>	<u>136,038,114</u>	<u>82,711,593</u>	<u>81,796,962</u>	-1.1%
Total Expenditures	<u>35,694,845</u>	<u>136,038,114</u>	<u>82,711,593</u>	<u>81,796,962</u>	<u>-1.1%</u>

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

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	3,156,518	3,620,890	3,203,758	2,679,544	-16.4%
Fund Balance	0	0	5,257,922	5,794,049	10.2%
<i>Non Operating Revenues</i>	<u>3,156,518</u>	<u>3,620,890</u>	<u>8,461,680</u>	<u>8,473,593</u>	<u>0.1%</u>
Total Revenues	<u>3,181,919</u>	<u>3,650,609</u>	<u>8,461,680</u>	<u>8,473,593</u>	<u>0.1%</u>
 EXPENDITURES					
Debt Service	3,184,964	3,187,506	3,190,445	3,190,558	- %
Reserves - Debt	0	0	5,271,235	5,283,035	0.2%
<i>Non-Operating Expenditures</i>	<u>3,184,964</u>	<u>3,187,506</u>	<u>8,461,680</u>	<u>8,473,593</u>	<u>0.1%</u>
Total Expenditures	<u>3,184,964</u>	<u>3,187,506</u>	<u>8,461,680</u>	<u>8,473,593</u>	<u>0.1%</u>

SUMMARY BY CATEGORY
204-TDT TAX BONDS SERIES 2012

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	216,724	220,000	220,000	- %
Miscellaneous Revenues	0	5,183	1,500	1,500	- %
Less 5% Statutory Reduction	0	0	-11,075	-11,075	- %
<i>Operating Revenues</i>	<u>0</u>	<u>221,907</u>	<u>210,425</u>	<u>210,425</u>	<u>- %</u>
Transfers In	0	427,734	722,497	686,284	-5.0%
Fund Balance	0	0	1,433,462	1,538,363	7.3%
<i>Non Operating Revenues</i>	<u>0</u>	<u>1,635,351</u>	<u>2,155,959</u>	<u>2,224,647</u>	<u>3.2%</u>
Total Revenues	<u><u>0</u></u>	<u><u>1,857,257</u></u>	<u><u>2,366,384</u></u>	<u><u>2,435,072</u></u>	<u><u>2.9%</u></u>
EXPENDITURES					
Debt Service	0	387,523	864,293	930,451	7.7%
Reserves - Debt	0	0	1,502,091	1,504,621	0.2%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>387,523</u>	<u>2,366,384</u>	<u>2,435,072</u>	<u>2.9%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>387,523</u></u>	<u><u>2,366,384</u></u>	<u><u>2,435,072</u></u>	<u><u>2.9%</u></u>

SUMMARY BY CATEGORY
210-W 192 PHASE IIC

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	308,884	273,439	313,159	313,523	0.1%
Miscellaneous Revenues	7,297	4,460	700	1,200	71.4%
Less 5% Statutory Reduction	0	0	-15,693	-15,736	0.3%
<i>Operating Revenues</i>	<u>316,181</u>	<u>277,899</u>	<u>298,166</u>	<u>298,987</u>	<u>0.3%</u>
Fund Balance	0	0	491,107	485,745	-1.1%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>491,107</u>	<u>485,745</u>	<u>-1.1%</u>
Total Revenues	<u><u>316,181</u></u>	<u><u>277,899</u></u>	<u><u>789,273</u></u>	<u><u>784,732</u></u>	<u><u>-0.6%</u></u>
EXPENDITURES					
Debt Service	228,800	328,375	317,375	310,438	-2.2%
Reserves - Debt	0	0	471,898	474,294	0.5%
<i>Non-Operating Expenditures</i>	<u>228,800</u>	<u>328,375</u>	<u>789,273</u>	<u>784,732</u>	<u>-0.6%</u>
Total Expenditures	<u><u>228,800</u></u>	<u><u>328,375</u></u>	<u><u>789,273</u></u>	<u><u>784,732</u></u>	<u><u>-0.6%</u></u>

SUMMARY BY CATEGORY
234-LTD GO BONDS 2006

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,125,729	941,873	978,297	1,130,163	15.5%
Less 5% Statutory Reduction	0	0	-48,915	-56,508	15.5%
Operating Revenues	<u>1,141,166</u>	<u>961,659</u>	<u>929,382</u>	<u>1,073,655</u>	15.5%
Fund Balance	0	0	1,647,984	1,416,331	-14.1%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,647,984</u>	<u>1,416,331</u>	-14.1%
Total Revenues	<u><u>1,141,166</u></u>	<u><u>961,659</u></u>	<u><u>2,577,366</u></u>	<u><u>2,489,986</u></u>	<u><u>-3.4%</u></u>
 EXPENDITURES					
Debt Service	1,186,118	1,181,373	1,180,273	1,183,074	0.2%
Reserves - Debt	0	0	1,397,093	1,306,912	-6.5%
Non-Operating Expenditures	<u>1,186,118</u>	<u>1,181,373</u>	<u>2,577,366</u>	<u>2,489,986</u>	-3.4%
Total Expenditures	<u><u>1,186,118</u></u>	<u><u>1,181,373</u></u>	<u><u>2,577,366</u></u>	<u><u>2,489,986</u></u>	<u><u>-3.4%</u></u>

SUMMARY BY CATEGORY
235-INFRA SALES SURTAX SERIES 2007

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Transfers In	6,196,650	6,234,617	6,258,919	6,251,618	-0.1%
Fund Balance	0	0	4,718,144	4,800,882	1.8%
<i>Non Operating Revenues</i>	<u>6,196,650</u>	<u>6,234,617</u>	<u>10,977,063</u>	<u>11,052,500</u>	<u>0.7%</u>
Total Revenues	<u>6,214,781</u>	<u>6,251,598</u>	<u>10,977,063</u>	<u>11,052,500</u>	<u>0.7%</u>
EXPENDITURES					
Debt Service	6,203,572	6,195,063	6,193,763	6,185,700	-0.1%
Reserves - Debt	0	0	4,783,300	4,866,800	1.7%
<i>Non-Operating Expenditures</i>	<u>6,203,572</u>	<u>6,195,063</u>	<u>10,977,063</u>	<u>11,052,500</u>	<u>0.7%</u>
Total Expenditures	<u>6,203,572</u>	<u>6,195,063</u>	<u>10,977,063</u>	<u>11,052,500</u>	<u>0.7%</u>

SUMMARY BY CATEGORY
236-CAPITAL IMPROVEMENT BOND SERIES 2009

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	2,206,243	2,206,243	2,206,244	2,110,244	-4.4%
Miscellaneous Revenues	69,696	77,588	10,000	10,000	- %
Less 5% Statutory Reduction	0	0	-500	-500	- %
<i>Operating Revenues</i>	<u>2,275,940</u>	<u>2,283,832</u>	<u>2,215,744</u>	<u>2,119,744</u>	<u>-4.3%</u>
Transfers In	7,923,549	7,885,467	7,897,258	7,984,362	1.1%
Fund Balance	0	0	14,373,011	14,433,532	0.4%
<i>Non Operating Revenues</i>	<u>7,923,549</u>	<u>7,885,467</u>	<u>22,270,269</u>	<u>22,417,894</u>	<u>0.7%</u>
Total Revenues	<u><u>10,199,489</u></u>	<u><u>10,169,299</u></u>	<u><u>24,486,013</u></u>	<u><u>24,537,638</u></u>	<u><u>0.2%</u></u>
EXPENDITURES					
Debt Service	10,141,199	10,125,242	10,120,568	10,120,193	- %
Reserves - Debt	0	0	14,365,445	14,417,445	0.4%
<i>Non-Operating Expenditures</i>	<u>10,141,199</u>	<u>10,125,242</u>	<u>24,486,013</u>	<u>24,537,638</u>	<u>0.2%</u>
Total Expenditures	<u><u>10,141,199</u></u>	<u><u>10,125,242</u></u>	<u><u>24,486,013</u></u>	<u><u>24,537,638</u></u>	<u><u>0.2%</u></u>

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

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	36,311	39,057	5,000	5,000	- %
Less 5% Statutory Reduction	0	0	-250	-250	- %
<i>Operating Revenues</i>	<u>36,311</u>	<u>39,057</u>	<u>4,750</u>	<u>4,750</u>	<u>- %</u>
Transfers In	4,222,700	4,179,314	4,216,700	4,146,982	-1.7%
Fund Balance	0	0	7,615,650	7,713,593	1.3%
<i>Non Operating Revenues</i>	<u>4,222,700</u>	<u>4,179,314</u>	<u>11,832,350</u>	<u>11,860,575</u>	<u>0.2%</u>
Total Revenues	<u>4,259,011</u>	<u>4,218,371</u>	<u>11,837,100</u>	<u>11,865,325</u>	<u>0.2%</u>
 EXPENDITURES					
Debt Service	1,999,730	4,195,000	4,184,625	4,182,150	-0.1%
Reserves - Debt	0	0	7,652,475	7,683,175	0.4%
<i>Non-Operating Expenditures</i>	<u>1,999,730</u>	<u>4,195,000</u>	<u>11,837,100</u>	<u>11,865,325</u>	<u>0.2%</u>
Total Expenditures	<u>1,999,730</u>	<u>4,195,000</u>	<u>11,837,100</u>	<u>11,865,325</u>	<u>0.2%</u>

SUMMARY BY CATEGORY
238-GO BONDS 2010

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	2,185,239	2,096,426	2,150,936	2,131,475	-0.9%
Less 5% Statutory Reduction	0	0	-107,547	-106,574	-0.9%
Operating Revenues	<u>2,201,357</u>	<u>2,118,327</u>	<u>2,043,389</u>	<u>2,024,901</u>	-0.9%
Fund Balance	0	0	1,731,235	1,766,579	2.0%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,731,235</u>	<u>1,766,579</u>	2.0%
Total Revenues	<u><u>2,201,357</u></u>	<u><u>2,118,327</u></u>	<u><u>3,774,624</u></u>	<u><u>3,791,480</u></u>	<u><u>0.4%</u></u>
EXPENDITURES					
Debt Service	495,418	2,064,519	2,066,120	2,054,920	-0.5%
Reserves - Debt	0	0	1,708,504	1,736,560	1.6%
Non-Operating Expenditures	<u>495,418</u>	<u>2,064,519</u>	<u>3,774,624</u>	<u>3,791,480</u>	0.4%
Total Expenditures	<u><u>495,418</u></u>	<u><u>2,064,519</u></u>	<u><u>3,774,624</u></u>	<u><u>3,791,480</u></u>	<u><u>0.4%</u></u>

SUMMARY BY CATEGORY
239-INFRA S TAX REV REFUNDING 2011

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Transfers In	0	1,721,326	4,424,313	3,769,075	-14.8%
Fund Balance	0	0	0	3,111,438	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>2,010,101</u>	<u>4,424,313</u>	<u>6,880,513</u>	<u>55.5%</u>
Total Revenues	<u>0</u>	<u>2,014,860</u>	<u>4,424,313</u>	<u>6,880,513</u>	<u>55.5%</u>
EXPENDITURES					
Debt Service	0	685,510	1,312,875	3,743,625	185.1%
Reserves - Debt	0	0	3,111,438	3,136,888	0.8%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>685,510</u>	<u>4,424,313</u>	<u>6,880,513</u>	<u>55.5%</u>
Total Expenditures	<u>0</u>	<u>685,510</u>	<u>4,424,313</u>	<u>6,880,513</u>	<u>55.5%</u>

SUMMARY BY CATEGORY
240-TDT REF & IMP 2012 DEBT SVC

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	500,000	500,000	- %
<i>Operating Revenues</i>	0	455	500,000	500,000	- %
Transfers In	0	545,320	5,048,582	5,019,526	-0.6%
Fund Balance	0	0	545,320	3,966,597	627.4%
<i>Non Operating Revenues</i>	0	1,095,930	5,593,902	8,986,123	60.6%
Total Revenues	0	1,096,385	6,093,902	9,486,123	55.7%
EXPENDITURES					
Debt Service	0	523,609	2,154,761	5,525,282	156.4%
Reserves - Debt	0	0	3,939,141	3,960,841	0.6%
<i>Non-Operating Expenditures</i>	0	523,609	6,093,902	9,486,123	55.7%
Total Expenditures	0	523,609	6,093,902	9,486,123	55.7%

SUMMARY BY CATEGORY - CAPITAL PROJECTS FUND GROUP

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	20,579,160	21,540,679	21,539,046	23,510,242	9.2%
Intergovernmental Revenue	11,069,052	7,388,762	6,498,820	0	-100.0%
Miscellaneous Revenues	823,237	546,004	192,852	205,400	6.5%
Less 5% Statutory Reduction	0	0	-1,093,541	-1,185,782	8.4%
Operating Revenues	32,471,449	29,475,445	27,137,177	22,529,860	-17.0%
Transfers In	1,948,576	4,223,391	450,000	0	-100.0%
Other Sources	35,235	8,837,938	0	23,000,000	-
Fund Balance	0	0	85,616,577	103,430,261	20.8%
Non Operating Revenues	1,983,811	13,061,329	86,066,577	126,430,261	46.9%
Total Revenues	34,455,260	42,536,774	113,203,754	148,960,121	31.6%
EXPENDITURES					
Operating Expenses	6,615,442	740,872	0	0	-
Capital Outlay	26,494,147	51,196,676	78,930,536	107,480,699	36.2%
Operating Expenditures	33,109,588	51,937,548	78,930,536	107,480,699	36.2%
Debt Service	818,886	831,035	1,837,001	1,836,238	-
Transfers Out	16,170,138	14,566,715	18,832,141	22,665,824	20.4%
Reserves - Capital	0	0	10,851,553	14,224,837	31.1%
Reserves - Assigned	0	0	2,752,523	2,752,523	-
Non-Operating Expenditures	16,989,024	15,397,750	34,273,218	41,479,422	21.0%
Total Expenditures	50,098,613	67,335,298	113,203,754	148,960,121	31.6%

SUMMARY BY CATEGORY
302-SALES TAX REV BOND 2009

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	6,022,328	252,705	-95.8%
<i>Non Operating Revenues</i>	0	0	6,022,328	252,705	-95.8%
Total Revenues	<u>77,461</u>	<u>58,390</u>	<u>6,046,078</u>	<u>252,705</u>	<u>-95.8%</u>
EXPENDITURES					
Capital Outlay	83,491	8,229,677	6,022,328	252,705	-95.8%
<i>Operating Expenditures</i>	83,491	8,229,677	6,022,328	252,705	-95.8%
Total Expenditures	<u>83,491</u>	<u>8,229,677</u>	<u>6,046,078</u>	<u>252,705</u>	<u>-95.8%</u>

SUMMARY BY CATEGORY
305-DEFICIENT ROADS CAPITAL

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	99,354	19,128	13,000	13,000	- %
Less 5% Statutory Reduction	0	0	-650	-650	- %
Operating Revenues	<u>109,953</u>	<u>19,128</u>	<u>12,350</u>	<u>12,350</u>	- %
Fund Balance	0	0	2,738,896	2,579,321	-5.8%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>2,738,896</u>	<u>2,579,321</u>	-5.8%
Total Revenues	<u><u>109,953</u></u>	<u><u>19,128</u></u>	<u><u>2,751,246</u></u>	<u><u>2,591,671</u></u>	<u><u>-5.8%</u></u>
EXPENDITURES					
Capital Outlay	1,102,921	48,615	2,738,896	2,278,605	-16.8%
Operating Expenditures	<u>1,102,921</u>	<u>48,615</u>	<u>2,738,896</u>	<u>2,278,605</u>	-16.8%
Reserves - Capital	0	0	12,350	313,066	2,434.9%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>12,350</u>	<u>313,066</u>	2,434.9%
Total Expenditures	<u><u>1,102,921</u></u>	<u><u>48,615</u></u>	<u><u>2,751,246</u></u>	<u><u>2,591,671</u></u>	<u><u>-5.8%</u></u>

SUMMARY BY CATEGORY
306-LOCAL OPTION SALES TAX FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	20,579,160	21,540,679	21,539,046	23,510,242	9.2%
Miscellaneous Revenues	221,473	192,505	119,852	118,000	-1.5%
Less 5% Statutory Reduction	0	0	-1,082,945	-1,181,412	9.1%
Operating Revenues	<u>21,529,379</u>	<u>23,646,242</u>	<u>20,575,953</u>	<u>22,446,830</u>	9.1%
Fund Balance	0	0	38,343,940	32,611,737	-14.9%
Non Operating Revenues	<u>35,235</u>	<u>8,837,938</u>	<u>38,343,940</u>	<u>32,611,737</u>	-14.9%
Total Revenues	<u><u>21,564,614</u></u>	<u><u>32,484,180</u></u>	<u><u>58,919,893</u></u>	<u><u>55,058,567</u></u>	<u><u>-6.6%</u></u>
EXPENDITURES					
Capital Outlay	3,381,769	16,472,288	29,002,884	19,796,561	-31.7%
Operating Expenditures	<u>4,288,542</u>	<u>16,763,975</u>	<u>29,002,884</u>	<u>19,796,561</u>	-31.7%
Debt Service	818,886	831,035	1,837,001	1,836,238	-
Transfers Out	15,481,397	14,566,715	18,832,141	22,665,824	20.4%
Reserves - Capital	0	0	9,247,867	10,759,944	16.4%
Non-Operating Expenditures	<u>16,300,283</u>	<u>15,397,750</u>	<u>29,917,009</u>	<u>35,262,006</u>	17.9%
Total Expenditures	<u><u>20,588,825</u></u>	<u><u>32,161,726</u></u>	<u><u>58,919,893</u></u>	<u><u>55,058,567</u></u>	<u><u>-6.6%</u></u>

SUMMARY BY CATEGORY
315-GEN CAP OUTLAY FUND

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	48,695	53,852	35,000	41,400	18.3%
Less 5% Statutory Reduction	0	0	-8,696	-2,070	-76.2%
Operating Revenues	<u>10,378,402</u>	<u>5,529,557</u>	<u>6,525,124</u>	<u>39,330</u>	-99.4%
Other Sources	0	0	0	23,000,000	- %
Fund Balance	0	0	14,539,935	35,751,583	145.9%
Non Operating Revenues	<u>1,948,576</u>	<u>4,223,391</u>	<u>14,989,935</u>	<u>58,751,583</u>	291.9%
Total Revenues	<u><u>12,326,978</u></u>	<u><u>9,752,948</u></u>	<u><u>21,515,059</u></u>	<u><u>58,790,913</u></u>	<u><u>173.3%</u></u>
EXPENDITURES					
Capital Outlay	5,235,534	10,596,056	17,194,950	54,137,647	214.8%
Operating Expenditures	<u>10,944,203</u>	<u>11,045,241</u>	<u>17,194,950</u>	<u>54,137,647</u>	214.8%
Reserves - Capital	0	0	1,567,586	1,900,743	21.3%
Reserves - Assigned	0	0	2,752,523	2,752,523	- %
Non-Operating Expenditures	<u>4,277</u>	<u>0</u>	<u>4,320,109</u>	<u>4,653,266</u>	7.7%
Total Expenditures	<u><u>10,948,480</u></u>	<u><u>11,045,241</u></u>	<u><u>21,515,059</u></u>	<u><u>58,790,913</u></u>	<u><u>173.3%</u></u>

SUMMARY BY CATEGORY
326-TRANS IMP FEE CAPITAL FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	17,221,442	25,546,808	48.3%
<i>Non Operating Revenues</i>	0	0	17,221,442	25,546,808	48.3%
Total Revenues	<u>266,680</u>	<u>139,480</u>	<u>17,221,442</u>	<u>25,546,808</u>	<u>48.3%</u>
 EXPENDITURES					
Capital Outlay	12,189,822	6,534,887	17,221,442	25,546,808	48.3%
<i>Operating Expenditures</i>	12,189,822	6,534,887	17,221,442	25,546,808	48.3%
Total Expenditures	<u>12,189,822</u>	<u>6,534,887</u>	<u>17,221,442</u>	<u>25,546,808</u>	<u>48.3%</u>

SUMMARY BY CATEGORY
327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	109,574	82,648	0	33,000	- %
Less 5% Statutory Reduction	0	0	0	-1,650	- %
Operating Revenues	<u>109,574</u>	<u>82,648</u>	<u>0</u>	<u>31,350</u>	<u>- %</u>
Fund Balance	0	0	6,750,036	6,688,107	-0.9%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>6,750,036</u>	<u>6,688,107</u>	<u>-0.9%</u>
Total Revenues	<u><u>109,574</u></u>	<u><u>82,648</u></u>	<u><u>6,750,036</u></u>	<u><u>6,719,457</u></u>	<u><u>-0.5%</u></u>
 EXPENDITURES					
Capital Outlay	4,500,610	9,315,153	6,750,036	5,468,373	-19.0%
Operating Expenditures	<u>4,500,610</u>	<u>9,315,153</u>	<u>6,750,036</u>	<u>5,468,373</u>	<u>-19.0%</u>
Reserves - Capital	0	0	0	1,251,084	- %
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,251,084</u>	<u>- %</u>
Total Expenditures	<u><u>4,500,610</u></u>	<u><u>9,315,153</u></u>	<u><u>6,750,036</u></u>	<u><u>6,719,457</u></u>	<u><u>-0.5%</u></u>

SUMMARY BY CATEGORY - ENTERPRISE FUNDS

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,348,364	13,870,904	12,976,419	13,329,215	2.7%
Charges For Services	14,879,111	14,981,179	14,297,488	15,252,606	6.7%
Miscellaneous Revenues	234,302	268,263	157,700	156,400	-0.8%
Less 5% Statutory Reduction	0	0	-1,371,580	-1,436,911	4.8%
Operating Revenues	<u>28,461,777</u>	<u>29,120,346</u>	<u>26,060,027</u>	<u>27,301,310</u>	4.8%
Transfers In	1,560,697	1,402,878	1,375,000	1,375,000	-
Other Sources	572,790	123,454	0	0	-
Fund Balance	0	0	24,340,736	26,747,510	9.9%
Non Operating Revenues	<u>2,133,487</u>	<u>1,526,332</u>	<u>25,715,736</u>	<u>28,122,510</u>	9.4%
Total Revenues	<u>30,595,265</u>	<u>30,646,677</u>	<u>51,775,763</u>	<u>55,423,820</u>	7.0%
EXPENDITURES					
Personal Services	1,302,088	1,307,773	1,264,206	1,234,887	-2.3%
Operating Expenses	17,502,093	15,938,573	18,053,827	19,585,394	8.5%
Capital Outlay	0	0	517,500	717,500	38.6%
Operating Expenditures	<u>18,804,181</u>	<u>17,246,346</u>	<u>19,835,533</u>	<u>21,537,781</u>	8.6%
Debt Service	4,439,246	4,300,196	8,618,575	9,344,575	8.4%
Other Non Operating Expenses	1,855,343	1,301,308	286,093	307,820	7.6%
Transfers Out	395,288	6,202,423	3,319,973	434,544	-86.9%
Reserves - Operating	0	0	5,183,918	4,118,648	-20.5%
Reserves - Debt	0	0	4,733,250	4,733,250	-
Reserves - Capital	0	0	8,262,978	14,697,202	77.9%
Reserves - Assigned	0	0	1,535,443	250,000	-83.7%
Non-Operating Expenditures	<u>6,689,877</u>	<u>11,803,927</u>	<u>31,940,230</u>	<u>33,886,039</u>	6.1%
Total Expenditures	<u>25,494,058</u>	<u>29,050,274</u>	<u>51,775,763</u>	<u>55,423,820</u>	7.0%

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

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,348,364	13,870,904	12,976,419	13,329,215	2.7%
Charges For Services	3,707,357	3,304,251	2,471,771	2,517,901	1.9%
Miscellaneous Revenues	211,803	255,505	147,700	146,400	-0.9%
Less 5% Statutory Reduction	0	0	-779,794	-799,676	2.5%
Operating Revenues	<u>17,267,524</u>	<u>17,430,661</u>	<u>14,816,096</u>	<u>15,193,840</u>	<u>2.5%</u>
Fund Balance	0	0	16,035,272	17,352,625	8.2%
Non Operating Revenues	<u>390,146</u>	<u>150,710</u>	<u>16,035,272</u>	<u>17,352,625</u>	<u>8.2%</u>
Total Revenues	<u><u>17,657,670</u></u>	<u><u>17,581,370</u></u>	<u><u>30,851,368</u></u>	<u><u>32,546,465</u></u>	<u><u>5.5%</u></u>
EXPENDITURES					
Personal Services	1,257,496	1,239,753	1,210,785	1,179,726	-2.6%
Operating Expenses	13,281,021	11,863,281	13,166,777	12,233,508	-7.1%
Capital Outlay	0	0	276,000	477,500	73.0%
Operating Expenditures	<u>14,538,516</u>	<u>13,103,033</u>	<u>14,653,562</u>	<u>13,890,734</u>	<u>-5.2%</u>
Transfers Out	310,985	6,158,111	3,246,144	375,099	-88.4%
Reserves - Operating	0	0	4,699,896	3,641,067	-22.5%
Reserves - Capital	0	0	6,719,488	14,389,565	114.1%
Reserves - Assigned	0	0	1,532,278	250,000	-83.7%
Non-Operating Expenditures	<u>310,985</u>	<u>6,158,111</u>	<u>16,197,806</u>	<u>18,655,731</u>	<u>15.2%</u>
Total Expenditures	<u><u>14,849,501</u></u>	<u><u>19,261,144</u></u>	<u><u>30,851,368</u></u>	<u><u>32,546,465</u></u>	<u><u>5.5%</u></u>

SUMMARY BY CATEGORY
407-OSCEOLA PARKWAY

	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	11,171,754	11,676,927	11,825,717	12,734,705	7.7%
Miscellaneous Revenues	22,499	12,758	10,000	10,000	- %
Less 5% Statutory Reduction	0	0	-591,786	-637,235	7.7%
Operating Revenues	<u>11,194,253</u>	<u>11,689,685</u>	<u>11,243,931</u>	<u>12,107,470</u>	7.7%
Transfers In	1,432,162	1,375,622	1,375,000	1,375,000	- %
Fund Balance	0	0	8,305,464	9,394,885	13.1%
Non Operating Revenues	<u>1,743,341</u>	<u>1,375,622</u>	<u>9,680,464</u>	<u>10,769,885</u>	11.3%
Total Revenues	<u><u>12,937,594</u></u>	<u><u>13,065,307</u></u>	<u><u>20,924,395</u></u>	<u><u>22,877,355</u></u>	<u><u>9.3%</u></u>
EXPENDITURES					
Personal Services	44,592	68,021	53,421	55,161	3.3%
Operating Expenses	4,221,073	4,075,292	4,887,050	7,351,886	50.4%
Capital Outlay	0	0	241,500	240,000	-0.6%
Operating Expenditures	<u>4,265,664</u>	<u>4,143,313</u>	<u>5,181,971</u>	<u>7,647,047</u>	47.6%
Debt Service	4,439,246	4,300,196	8,618,575	9,344,575	8.4%
Other Non Operating Expenses	1,855,343	1,301,308	286,093	307,820	7.6%
Transfers Out	84,303	44,312	73,829	59,445	-19.5%
Reserves - Operating	0	0	484,022	477,581	-1.3%
Reserves - Debt	0	0	4,733,250	4,733,250	- %
Reserves - Capital	0	0	1,543,490	307,637	-80.1%
Non-Operating Expenditures	<u>6,378,892</u>	<u>5,645,816</u>	<u>15,742,424</u>	<u>15,230,308</u>	-3.3%
Total Expenditures	<u><u>10,644,556</u></u>	<u><u>9,789,130</u></u>	<u><u>20,924,395</u></u>	<u><u>22,877,355</u></u>	<u><u>9.3%</u></u>

SUMMARY BY CATEGORY - INTERNAL SERVICE

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	27,510,866	24,660,083	27,675,388	29,962,050	8.3%
Miscellaneous Revenues	328,210	1,281,282	100,202	258,849	158.3%
Less 5% Statutory Reduction	0	0	-4,775	-12,942	171.0%
Operating Revenues	<u>27,839,077</u>	<u>25,941,364</u>	<u>27,770,815</u>	<u>30,207,957</u>	8.8%
Transfers In	56,019	223,822	407,433	279,090	-31.5%
Other Sources	1,352,013	0	95,530	0	-100.0%
Fund Balance	0	0	17,330,230	13,641,308	-21.3%
Non Operating Revenues	<u>1,408,032</u>	<u>223,822</u>	<u>17,833,193</u>	<u>13,920,398</u>	-21.9%
Total Revenues	<u><u>29,247,108</u></u>	<u><u>26,165,186</u></u>	<u><u>45,604,008</u></u>	<u><u>44,128,355</u></u>	<u><u>-3.2%</u></u>
EXPENDITURES					
Personal Services	949,367	1,049,357	1,080,876	1,068,794	-1.1%
Operating Expenses	25,818,749	25,576,878	28,063,600	28,469,507	1.4%
Capital Outlay	0	0	203,870	10,000	-95.1%
Operating Expenditures	<u>26,768,115</u>	<u>26,626,235</u>	<u>29,348,346</u>	<u>29,548,301</u>	0.7%
Other Non Operating Expenses	365	0	0	0	- %
Transfers Out	5,065,952	1,450,008	394,411	238,496	-39.5%
Reserves - Operating	0	0	289,285	493,379	70.6%
Reserves - Capital	0	0	0	55,971	- %
Reserves - Claims	0	0	15,515,420	13,792,208	-11.1%
Reserves - Assigned	0	0	56,546	0	-100.0%
Non-Operating Expenditures	<u>5,066,317</u>	<u>1,450,008</u>	<u>16,255,662</u>	<u>14,580,054</u>	-10.3%
Total Expenditures	<u><u>31,834,432</u></u>	<u><u>28,076,243</u></u>	<u><u>45,604,008</u></u>	<u><u>44,128,355</u></u>	<u><u>-3.2%</u></u>

SUMMARY BY CATEGORY
501-WORKERS COMP INTERNAL SERVICE FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	2,465,927	2,425,618	2,824,167	3,053,123	8.1%
Miscellaneous Revenues	66,853	89,906	39,848	22,140	-44.4%
Less 5% Statutory Reduction	0	0	-1,992	-1,107	-44.4%
Operating Revenues	<u>2,532,781</u>	<u>2,515,524</u>	<u>2,862,023</u>	<u>3,074,156</u>	<u>7.4%</u>
Fund Balance	0	0	6,926,762	4,979,555	-28.1%
Non Operating Revenues	<u>51,709</u>	<u>0</u>	<u>6,926,762</u>	<u>4,979,555</u>	<u>-28.1%</u>
Total Revenues	<u><u>2,584,489</u></u>	<u><u>2,515,524</u></u>	<u><u>9,788,785</u></u>	<u><u>8,053,711</u></u>	<u><u>-17.7%</u></u>
EXPENDITURES					
Personal Services	58,826	89,125	90,471	89,574	-1.0%
Operating Expenses	1,917,518	2,683,662	2,070,464	2,107,820	1.8%
Operating Expenditures	<u>1,976,344</u>	<u>2,772,787</u>	<u>2,160,935</u>	<u>2,197,394</u>	<u>1.7%</u>
Reserves - Operating	0	0	31,133	27,850	-10.5%
Reserves - Claims	0	0	7,526,747	5,828,467	-22.6%
Non-Operating Expenditures	<u>233,559</u>	<u>1,099,455</u>	<u>7,627,850</u>	<u>5,856,317</u>	<u>-23.2%</u>
Total Expenditures	<u><u>2,209,903</u></u>	<u><u>3,872,242</u></u>	<u><u>9,788,785</u></u>	<u><u>8,053,711</u></u>	<u><u>-17.7%</u></u>

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

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	3,172,759	3,068,883	3,238,024	5,180,929	60.0%
Miscellaneous Revenues	64,828	147,653	23,843	14,637	-38.6%
Less 5% Statutory Reduction	0	0	-957	-732	-23.5%
Operating Revenues	<u>3,237,587</u>	<u>3,216,536</u>	<u>3,260,910</u>	<u>5,194,834</u>	<u>59.3%</u>
Fund Balance	0	0	1,958,137	1,063,455	-45.7%
Non Operating Revenues	<u>54,410</u>	<u>280</u>	<u>1,958,137</u>	<u>1,063,455</u>	<u>-45.7%</u>
Total Revenues	<u><u>3,291,997</u></u>	<u><u>3,216,816</u></u>	<u><u>5,219,047</u></u>	<u><u>6,258,289</u></u>	<u><u>19.9%</u></u>
EXPENDITURES					
Personal Services	61,304	90,075	90,471	89,574	-1.0%
Operating Expenses	3,682,955	4,643,772	3,899,079	4,137,572	6.1%
Operating Expenditures	<u>3,744,259</u>	<u>4,733,848</u>	<u>3,989,550</u>	<u>4,227,146</u>	<u>6.0%</u>
Reserves - Operating	0	0	45,027	22,900	-49.1%
Reserves - Claims	0	0	1,179,583	2,008,243	70.3%
Non-Operating Expenditures	<u>4,427,105</u>	<u>17,408</u>	<u>1,229,497</u>	<u>2,031,143</u>	<u>65.2%</u>
Total Expenditures	<u><u>8,171,365</u></u>	<u><u>4,751,256</u></u>	<u><u>5,219,047</u></u>	<u><u>6,258,289</u></u>	<u><u>19.9%</u></u>

SUMMARY BY CATEGORY
503-DENTAL INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	841,346	746,859	779,270	930,216	19.4%
Miscellaneous Revenues	4,259	4,776	2,000	1,645	-17.8%
Less 5% Statutory Reduction	0	0	-100	-82	-18.0%
Operating Revenues	<u>845,605</u>	<u>751,635</u>	<u>781,170</u>	<u>931,779</u>	19.3%
Fund Balance	0	0	656,140	559,961	-14.7%
Non Operating Revenues	<u>0</u>	<u>47</u>	<u>656,140</u>	<u>559,961</u>	-14.7%
Total Revenues	<u><u>845,605</u></u>	<u><u>751,682</u></u>	<u><u>1,437,310</u></u>	<u><u>1,491,740</u></u>	<u><u>3.8%</u></u>
EXPENDITURES					
Personal Services	44,030	44,737	51,435	46,074	-10.4%
Operating Expenses	855,795	785,725	893,602	893,136	-0.1%
Operating Expenditures	<u>899,824</u>	<u>830,461</u>	<u>945,037</u>	<u>939,210</u>	-0.6%
Transfers Out	40,271	47,779	16,291	21,645	32.9%
Reserves - Operating	0	0	15,338	6,800	-55.7%
Reserves - Claims	0	0	457,743	524,085	14.5%
Non-Operating Expenditures	<u>40,271</u>	<u>47,779</u>	<u>492,273</u>	<u>552,530</u>	12.2%
Total Expenditures	<u><u>940,095</u></u>	<u><u>878,240</u></u>	<u><u>1,437,310</u></u>	<u><u>1,491,740</u></u>	<u><u>3.8%</u></u>

SUMMARY BY CATEGORY
504-HEALTH INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	17,067,100	14,536,165	16,389,952	16,043,092	-2.1%
Miscellaneous Revenues	173,629	1,032,150	32,152	218,261	578.8%
Less 5% Statutory Reduction	0	0	-1,608	-10,913	578.7%
Operating Revenues	<u>17,240,729</u>	<u>15,568,314</u>	<u>16,420,496</u>	<u>16,250,440</u>	-1.0%
Transfers In	31,894	212,970	210,061	279,090	32.9%
Fund Balance	0	0	6,963,919	6,147,112	-11.7%
Non-Operating Revenues	<u>1,280,576</u>	<u>212,970</u>	<u>7,269,510</u>	<u>6,426,202</u>	-11.6%
Total Revenues	<u><u>18,521,305</u></u>	<u><u>15,781,284</u></u>	<u><u>23,690,006</u></u>	<u><u>22,676,642</u></u>	<u><u>-4.3%</u></u>
EXPENDITURES					
Personal Services	41,039	45,179	52,002	46,518	-10.5%
Operating Expenses	16,412,941	14,499,329	17,648,397	17,651,654	- %
Operating Expenditures	<u>16,453,980</u>	<u>14,544,508</u>	<u>17,700,399</u>	<u>17,698,172</u>	- %
Transfers Out	312,640	233,938	240,507	175,691	-26.9%
Reserves - Operating	0	0	58,865	38,429	-34.7%
Reserves - Claims	0	0	5,687,361	4,764,350	-16.2%
Non-Operating Expenditures	<u>312,640</u>	<u>233,938</u>	<u>5,989,607</u>	<u>4,978,470</u>	-16.9%
Total Expenditures	<u><u>16,766,620</u></u>	<u><u>14,778,446</u></u>	<u><u>23,690,006</u></u>	<u><u>22,676,642</u></u>	<u><u>-4.3%</u></u>

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

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	759,915	653,100	679,635	646,302	-4.9%
Miscellaneous Revenues	2,684	3,619	2,359	2,166	-8.2%
Less 5% Statutory Reduction	0	0	-118	-108	-8.5%
Operating Revenues	<u>762,599</u>	<u>656,719</u>	<u>681,876</u>	<u>648,360</u>	-4.9%
Fund Balance	0	0	592,536	632,925	6.8%
Non Operating Revenues	<u>1,533</u>	<u>47</u>	<u>592,536</u>	<u>632,925</u>	6.8%
Total Revenues	<u><u>764,132</u></u>	<u><u>656,766</u></u>	<u><u>1,274,412</u></u>	<u><u>1,281,285</u></u>	<u><u>0.5%</u></u>
EXPENDITURES					
Personal Services	44,045	44,737	51,435	46,074	-10.4%
Operating Expenses	677,154	493,272	474,267	533,789	12.6%
Operating Expenditures	<u>721,199</u>	<u>538,009</u>	<u>525,702</u>	<u>579,863</u>	10.3%
Transfers Out	52,377	50,672	71,759	26,959	-62.4%
Reserves - Operating	0	0	10,063	7,400	-26.5%
Reserves - Claims	0	0	663,986	667,063	0.5%
Non-Operating Expenditures	<u>52,377</u>	<u>50,672</u>	<u>748,710</u>	<u>701,422</u>	-6.3%
Total Expenditures	<u><u>773,576</u></u>	<u><u>588,681</u></u>	<u><u>1,274,412</u></u>	<u><u>1,281,285</u></u>	<u><u>0.5%</u></u>

SUMMARY BY CATEGORY
510-FLEET INTERNAL SERVICE FUND

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Adopted FY 2013</u>	<u>Adopted FY 2014</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	3,203,819	3,229,458	3,764,340	4,108,388	9.1%
<i>Operating Revenues</i>	3,219,776	3,232,636	3,764,340	4,108,388	9.1%
Fund Balance	0	0	232,736	258,300	11.0%
<i>Non Operating Revenues</i>	19,804	10,478	430,108	258,300	-39.9%
Total Revenues	<u>3,239,580</u>	<u>3,243,114</u>	<u>4,194,448</u>	<u>4,366,688</u>	<u>4.1%</u>
EXPENDITURES					
Personal Services	700,123	735,505	745,062	750,980	0.8%
Operating Expenses	2,272,385	2,471,117	3,077,791	3,145,536	2.2%
Capital Outlay	0	0	203,870	10,000	-95.1%
<i>Operating Expenditures</i>	2,972,508	3,206,622	4,026,723	3,906,516	-3.0%
Transfers Out	0	756	756	14,201	1,778.4%
Reserves - Operating	0	0	128,859	390,000	202.7%
Reserves - Capital	0	0	0	55,971	- %
<i>Non-Operating Expenditures</i>	365	756	167,725	460,172	174.4%
Total Expenditures	<u>2,972,873</u>	<u>3,207,378</u>	<u>4,194,448</u>	<u>4,366,688</u>	<u>4.1%</u>

General Fund Table of Contents

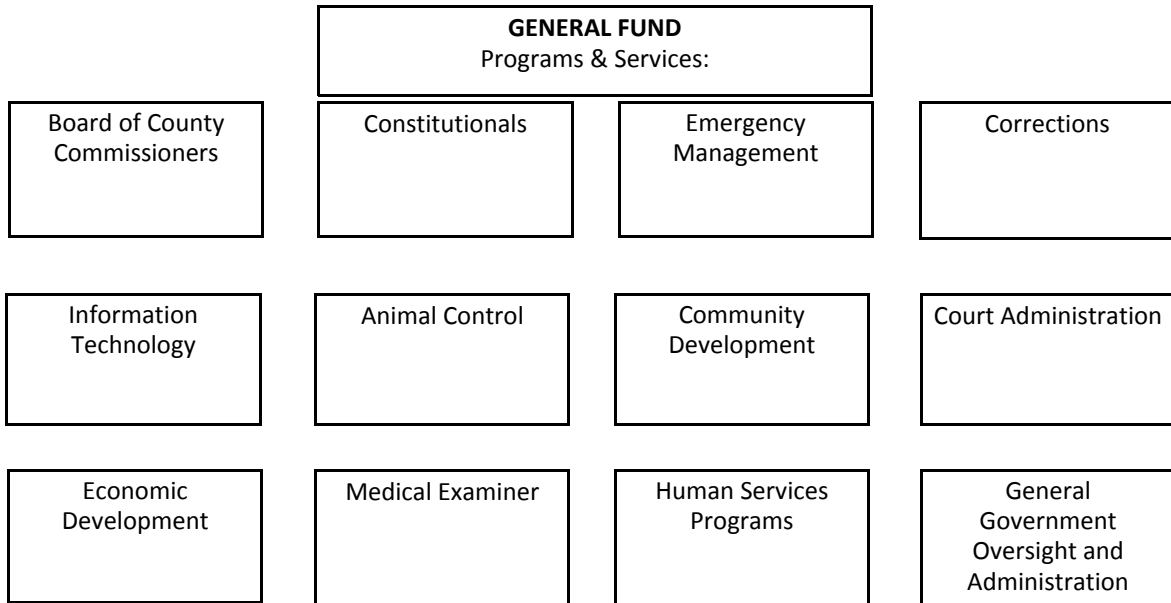
Title	Page
General Fund Description.....	1
General Fund Summary	2
Commission Auditor	6
Community Development	7
Constitutional Officers	
Clerk of Courts	21
Property Appraiser	27
Sheriff.....	31
Supervisor of Elections.....	23
Tax Collector	25
Corrections	34
Court Administration.....	41
County Attorney	37
County Administration	
Board of County Commissioners & County Manager	39
Business Services.....	65
Clerk of the Board	4
Community Outreach & Public Information Office (PIO)	85
Comptroller's Office.....	63
Human Resources	52
Strategic Initiatives	88

Title	Page
Human Services.....	55
Public Defender	51
Public Safety / Emergency Services	77
Public Works.....	81
State Attorney	50
Fund 010 Designated Ad Valorem Tax (DAT) Fund.....	92

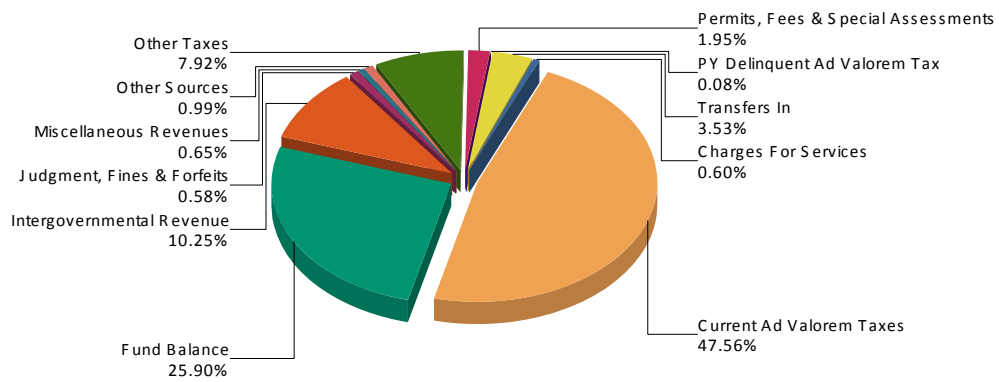
GENERAL FUND

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

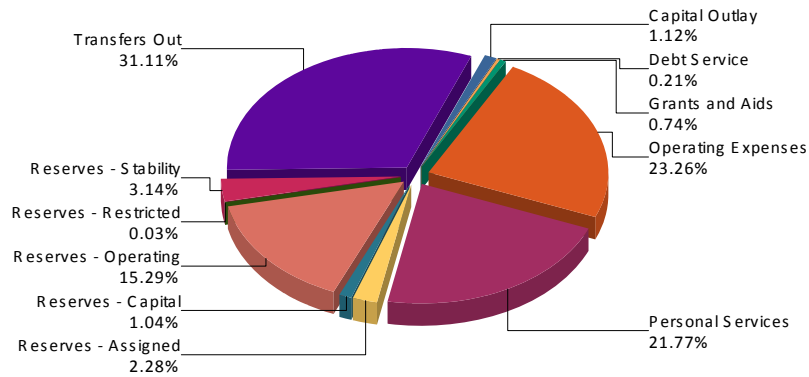
FUND 001-GENERAL FUND



Revenues



Expenditures



FUND 001-GENERAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

The General Fund accounts for revenues and expenditures of general governmental functions that are primarily funded with taxes and governmental fees. It is the largest fund in the County and supports the operations of the Constitutionals, Corrections, Community Development, Human Services, Information Technology, the Office of Management and Budget, to name a few. Personal Services increased by \$2.4m due to increases to retirement rates set by the State, the allocation of a 2% Cost of Living Adjustment (COLA) for Non-Union staff and the addition of three FTEs due to identified needs in Community Development and Corrections. Operating Expenses reflects an increase of \$2.9m due to two newly created TIFs for East and West 192 as well as funding increases by Lynx, Medicaid, HCRA, and Property and Liability Insurance Claims. Capital Outlay increased slightly over the FY13 Adopted Budget as well as Grants and Aids primarily due to additional grant funding and a contribution to Valencia College for the Valencia/TECO Campus Circulator. Transfers Out increased by \$1.6m to provide funding for the Designated Ad Valorem (DAT) Fund, grant funding for the Sheriff and voting equipment for the Supervisor of Elections; in addition Transfers increased to provide funds for debt service due to a reduction to subsidy funding for bond funds, resulting from changes to the Build America Bonds, due to sequestration. Overall the General Fund's FY14 Adopted Budget increased by 3.5% over the FY13 Adopted Budget.

REVENUES:

The General Fund is primarily supported by Ad Valorem Taxes which reflects a 4.6% increase over the FY13 Adopted Budget. However, this increase was reduced by funds obligated to the aforementioned TIFs as well as funding for the DAT to offset the operations of the Transportation Department. Other sources of revenue include Communication Services Taxes; Intergovernmental Revenues such as State and Federal Grants, Shared Revenues, and the Government Half-Cent Sales Tax; Permit Fees and Assessments; as well as Transfers In from other Funds and Fund Balance from prior year.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Current Ad Valorem Taxes	116,559,598	107,507,841	109,891,944	114,987,484	5,095,540
PY Delinquent Ad Valorem Tax	520,164	818,415	295,585	194,624	-100,961
Other Taxes	18,317,669	17,561,457	19,448,342	19,152,199	-296,143
Permits, Fees & Special Assessments	1,270,681	2,218,116	1,941,761	4,708,000	2,766,239
Intergovernmental Revenue	21,099,145	23,466,818	23,974,395	24,774,170	799,775
Charges For Services	3,554,775	3,505,833	2,187,797	1,446,829	-740,968
Judgment, Fines & Forfeits	1,328,021	2,544,034	1,546,903	1,401,894	-145,009
Miscellaneous Revenues	2,375,644	1,626,347	1,581,068	1,562,168	-18,900
Less 5% Statutory Reduction	0	0	-7,974,422	-8,352,867	-378,445
Transfers In	13,437,945	10,996,581	8,981,349	8,544,696	-436,653
Other Sources	5,235,321	5,428,401	2,259,938	2,400,000	140,062
Fund Balance	0	0	61,456,882	62,615,450	1,158,568
Total Revenues:	\$183,698,962	\$175,673,842	\$225,591,542	\$233,434,647	\$7,843,105
Expenditures					
Personal Services	50,384,817	46,783,742	48,393,163	50,828,990	2,435,827
Operating Expenses	38,703,976	41,720,818	51,334,107	54,297,733	2,963,626
Capital Outlay	2,975,709	666,641	1,997,751	2,621,287	623,536
Debt Service	502,511	499,408	499,409	499,409	0
Grants and Aids	907,499	1,537,832	769,663	1,724,961	955,298
Other Non Operating Expenses	47	103	100	0	-100
Transfers Out	74,134,713	95,948,781	70,980,300	72,623,741	1,643,441
Reserves - Operating	0	0	33,486,886	35,684,581	2,197,695
Reserves - Capital	0	0	0	2,418,977	2,418,977
Reserves - Assigned	0	0	11,182,570	5,326,240	-5,856,330
Reserves - Restricted	0	0	77,898	69,510	-8,388
Reserves - Stability	0	0	6,869,695	7,339,218	469,523
Total Expenditures:	\$167,609,272	\$187,157,326	\$225,591,542	\$233,434,647	\$7,843,105

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	788.93	739.61	748.75	740.75	-8.00
Part Time:	7.08	7.58	5.75	14.75	9.00
Total Personnel:	796.01	747.19	754.50	755.50	1.00

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

FY 14 Goals & Objectives:

Goal 1 - Attend meetings and take minutes

- Ensure that meeting information is accurate
- Provide information regarding the meetings in a timely manner

Goal 2 - Research Requests

- Respond to all research requests in a timely manner
- Provide accurate information

Goal 3 - Contracts and Agreements

- Correctly index, manage, and maintain all original binding documents, agreements, and contracts of the Board
- Notify County Departments of the upcoming expiration of contracts

Goal 4 - Records Management Liaison Officer for County Commission

- Maintain the ongoing record retention program
- Assist other Departments with the timely processing of records according to Florida Department of State regulations

FY13 Accomplishments:

- Monthly statistics on the Dashboard report.
- Successful Sire software upgrade for the electronic agenda, which impacted Countywide Departments by modernizing and streamlining the internal agenda process
- Successful Axia software upgrade for the Value Adjustment Board process, which impacts taxpayers, tax representatives, Property Appraiser, and Tax Collector

**FUND 001-GENERAL FUND
CLERK TO THE BOARD**

DEPARTMENT SUMMARY

TRENDS & ISSUES:

The Clerk to the Board maintains the official records of the Osceola County Board of County Commissioners and consists of two cost centers (1281-Recording Secretary and 1282-Value Adjustment Board). This Department supports 6 FTEs which remains unchanged from the FY13 Adopted Budget. However, Personal Services reflects an increase of 4% due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contributions rates set by the State. Operating Expenses increased by 11% due to an increase in Printing and Binding and the rental of a new copier. There are no Capital Outlay expenses in FY14. Overall, this department's budget slightly decreased by 0.5% for FY14.

REVENUES:

This department is supported by the General Fund. However, revenue has been budgeted for reimbursements from the Common Facilities Districts (CFDs) and the Osceola County School Board.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	0	27	0	0	0
Miscellaneous Revenues	38,281	44,582	22,000	21,506	-494
Less 5% Statutory Reduction	0	0	-500	-1,075	-575
Total Revenues:	\$38,281	\$44,609	\$21,500	\$20,431	-\$1,069
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	347,694	349,770	348,277	362,670	14,393
Operating Expenses	62,813	65,748	58,776	65,380	6,604
Capital Outlay	0	0	23,000	0	-23,000
Total Expenditures:	\$410,507	\$415,518	\$430,053	\$428,050	-\$2,003

**FUND 001-GENERAL FUND
COMMISSION AUDITOR**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The Office of Commission Auditor was established by the Osceola County Home Rule Charter and reports directly to the Board of County Commissioners. The purpose of the Office of the Commission Auditor is to provide for an independent appraisal promoting efficient and effective Charter government. This Department is comprised of the following cost centers: 1811 – Commission Auditor, 1812 – TDC Audit and 1813 – TDT Enforcement and Compliance. This department’s budget supports 10 FTEs, an increase of 1 FTE from the FY13 Adopted Budget. Personal Services increased to reflect this new FTE and changes to Retirement contribution rates set by the State. The Operating budget increased primarily due to the lease of a new copier.

REVENUES:

This department is supported by the General Fund. Although funding is received from a Transfer In of 1.5% of Tourist Development Tax revenues to fund activities related to TDT per State Statute 125.0104(10); which is recorded in the General Fund, in cost center 9819 – Other Government Support Services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	0	15	0	0	0
Total Revenues:	\$0	\$15	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	888,562	687,357	786,507	881,720	95,213
Operating Expenses	34,891	23,558	41,479	44,642	3,163
Capital Outlay	0	0	0	3,000	3,000
Total Expenditures:	\$923,453	\$710,915	\$827,986	\$929,362	\$101,376

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
EXTENSION SERVICES**

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

Goal 1 – Support the County’s Strategic Plan Goal #1, Grow and Diversify the County’s Economy, by:

- Continue securing funds from the Natural Resource Conservation Service to assist producers with production upgrades.
- Develop an Ag and Food Development System Production Board with GOPEP to enhance agriculture and food systems economic development activities within Osceola County.
- Continue public policy education to include events such as annual Agricultural Legislative Luncheon, agricultural tours, Farm City Days in order to increase public awareness of the importance of agriculture to enhance the overall economic well-being of Osceola County.
- Continue with farm Extension demonstrations such as insect control, weed control, and fertility management to increase income to Osceola County agricultural producers.

Goal 2 – Support the County’s Strategic Plan Goal #4, Create Great Neighborhoods for the Future: Safe and Livable, by:

- Increase 4-H participation among Osceola County youth through upgraded/expanded education choices, activities and programs.
- Teach diverse youth about agriculture through upgraded/expanded education choices, activities and programs.
- Offer participants a foreclosure prevention option suitable for their personal family situation in order to keep their home or transition out of their home with minimal overall financial implications.

FY13 Accomplishments:

- Soil & Water partner National Resources Conservation Services (NRCS) contracted around \$351,000 dollars for plan practices.
- UF/IFAS – Osceola Extension Services received a total of \$100,000 to provide education on home foreclosure prevention.
- UF/IFAS – Osceola Extension Services 4-H Youth Development increased program participation to over 600 youth.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
PASSIVE PARKS**

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

Goal 1 – Support the County’s Strategic Plan Goal #3, Upgrade County Infrastructure and Transportation Network: Prepared for Growth, by:

- Participating in interagency forums, meetings and working groups to ensure the County’s interests are represented in lakes management and natural resource-related decisions, policy making and resources allocation.
- Developing Phase I of the Shingle Creek Bike Trail from U.S. 192 to Babb Landing within the Shingle Creek Regional Park.

Goal 2 – Support the County’s Strategic Plan Goal #4, Create Great Neighborhoods for the Future: Safe and Livable by:

- Developing a management plan for the Holopaw Conservation Area, including funding and potential acquisition.

FY13 Accomplishments:

- Management plans were developed for Ralph V. Chisholm and Southport Regional Parks as well as the Makinson Island and Cherokee Point Conservation Areas.
- Opened the Osceola County Welcome and History Museum.
- Opened the St. Clair and Ruba sections of Shingle Creek Regional Park.
- Hosted the 4th Annual Shingle Creek Adventure Challenge in partnership with the City of Kissimmee at Babb Landing-Shingle Creek Regional Park on 4/21/2013, attendance estimated at 1,000.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
LAKES MANAGEMENT**

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

Goal 1 – Support the County’s Strategic Plan Goal #3, Upgrade County Infrastructure and Transportation Network: Prepared for Growth:

- Contract, permit, design and construct a fishing pier at Overstreet Landing.
- Develop a Lakes Management Plan for Osceola County lakes.
- Participate in interagency forums, meetings and working groups to ensure the County’s interests are represented in lakes management and natural resource-related decisions, policy making and resources allocation.

FY13 Accomplishments:

- Completed Boat Ramp Master Plan for Board acceptance. The master plan provides a framework address standardization of facilities, developing a brand for County boat ramps, improving safety, decreasing maintenance costs and budgeting and prioritizing improvements over the next 10 years. The Plan identifies revenue sources to balance the expenditures.
- Received the US Army Corps of Engineers’ permit for Mac Overstreet boat ramp, located on Lake Tohopekaliga; thereby allowing this boat ramp to move forward, providing a boat ramp of the size necessary to accommodate large fishing tournaments (100 boats or more) on the lake with the most significant economic impact in Osceola County.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
MOSQUITO CONTROL**

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

Goal 1 – Support the County’s Strategic Plan Goal #2, Cost Effective and High Performing County Government, by:

- Improving the efficiency and effectiveness of the treatment of mosquito larvae for the prevention of mosquito borne illnesses through the use of liquid larviciding units.
- Increasing efficiency of operations through the use of technology by entering real-time data into a web-based application for the tracking of mosquito control activities while in the field.

FY13 Accomplishments:

- Completed the third year of in-house Mosquito Control activities under budget.
- Mosquito Control successfully transitioned from utilizing an Excel spreadsheet to entering data directly into web-based software for service requests.
- Mosquito Control successfully conducted 315 larviciding treatments from October 1, 2012 through August 2, 2013.
- Mosquito Control successfully answered 271 service requests from October 1, 2012 through August 2, 2013.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
COMMUNITY RESOURCES**

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

Goal 1 – Support the County’s Strategic Plan Goal #2, Upgrade County Infrastructure and Transportation Network: Prepared for Growth, by:

- Participating in interagency forums, meetings and working groups to ensure the County’s interests are represented in natural resource-related decisions, policy making and resources allocations.

Goal 2 – Support the County’s Strategic Plan Goal #4, Create Great Neighborhoods for the Future: Safe and Livable by:

- Performing the outreach and reporting objectives associated with the Community Rating System (CRS) in order to ensure the County’s compliance with the CRS Class 6 Rating which provides County residents a 20% discount on flood insurance premiums.

FY13 Accomplishments:

- Osceola County was awarded a Community Rating System (CRS) Class 6 rating in May 2013, based on implementation of extensive outreach and regulation improvements regarding floodplain management.
- Closed out Cycle 2, Year 5 of the NPDES permit and received approval for the next five (5) year permit cycle.

**FUND 001-GENERAL FUND
COMMUNITY RESOURCES**

COST CENTER SUMMARY - (1413, 1414, 1416, 1417, 1418 & 1419):

TRENDS & ISSUES:

The Community Resources Office is comprised of the following cost centers: Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Lakes Management (1417), Mosquito Control (1418) and Community Resources (1419). Passive Parks includes Shingle Creek Perpetual Maintenance, Babb Grove, Split Lake, Holopaw Preserves and Poinciana Park, which are all funded by prior year Balance Forward. These cost centers support 27.5 FTEs which is a 1 FTE decrease from FY13 Adopted as the Financial Pathways Grant ended in FY13 and the position funded by the grant has been eliminated. Personal Services are decreasing due to the FTE reduction. Operating Expenses decreased primarily due to the Mosquito Control Grant budget being moved to Fund 156 – Federal and State Grants Fund. Capital Outlay has not been requested for FY14.

REVENUES:

Revenue sources include Miscellaneous Revenues which are associated with Rents & Royalties derived from the caretakers' rentals of facilities, the Boggy Creek lease payment; as well as contributions from private sources. Other sources of revenue include Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Intergovernmental Revenue	182,089	262,253	18,500	0	-18,500
Miscellaneous Revenues	41,660	61,995	70,281	750	-69,531
Less 5% Statutory Reduction	0	0	-3,449	-38	3,411
Other Sources	59,938	64,049	59,938	0	-59,938
Fund Balance	0	0	1,134,937	1,139,455	4,518
Total Revenues:	\$283,687	\$388,297	\$1,280,207	\$1,140,167	-\$140,040
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	1,677,237	1,501,434	1,551,744	1,548,408	-3,336
Operating Expenses	433,455	572,294	1,576,336	1,550,105	-26,231
Capital Outlay	0	41,764	38,000	0	-38,000
Total Expenditures:	\$2,110,692	\$2,115,491	\$3,166,080	\$3,098,513	-\$67,567

**FUND 001-GENERAL FUND
CUSTOMER RESOURCES**

COST CENTER SUMMARY - (1427, 1450):

TRENDS & ISSUES:

The Customer Resources office is comprised of cost centers 1427 – Impact Fee Coordination and 1450 – Community Development Administration. The Office of Impact Fee Coordination administers and maintains various Impact Fees including transportation, fire, parks and school. Beginning in FY11 and continuing through the end of FY12, Impact Fees, with the exception of Education, were placed on a moratorium. Impact Fees have since been collected for Education, Fire and Parks, however, Transportation Impact Fees were repealed by the Board of County Commissioners on September 17, 2012. The Community Development Administration cost center manages the overall operations of the Community Development Department and all of its cost centers. This office supports 5.2 FTEs which is a 0.1 FTE increase from FY13 Adopted due to the shifting of split-funded staff. Personal Services increased primarily due to updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenditures reflects a decrease consistent with trending costs. No Capital is requested for FY14.

REVENUES:

This office is supported by the General Fund, however, it does generate revenue. Charges for Services are generated by School Impact Fee collections per our agreement with the Osceola County School Board. Additional revenue is generated by transferring up to 1.5% of actual impact fee collections to the Impact Fee Coordination office from the respective Impact Fee Funds.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	21,288	23,470	16,945	16,945	0
Miscellaneous Revenues	0	87	0	0	0
Less 5% Statutory Reduction	0	0	-847	-847	0
Transfers In	75,480	8,738	0	0	0
Total Revenues:	\$96,768	\$32,295	\$16,098	\$16,098	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	463,660	460,720	470,682	536,394	65,712
Operating Expenses	15,044	198,821	6,775	6,678	-97
Total Expenditures:	\$478,704	\$659,541	\$477,457	\$543,072	\$65,615

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
DEVELOPMENT REVIEW**

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

Goal 1 – Support the County’s Strategic Plan Goal #4, Create Great Neighborhoods for the Future: Safe and Livable by:

- Completing and adopt revisions to Chapter 4 of the Land Development Code.
- Completing the CDBG infrastructure assessments report for the Campbell City area.
- Maintaining compliance with the additional thresholds implemented as a result of obtaining the Community Rating System (CRS) Class 6 Rating which provides County residents a 20% discount on flood insurance premiums.

Goal 2 - Support the County’s Strategic Plan Goal #2, Cost Effective and High Performing County Government, by:

- Maintaining adopted service levels in processing development applications and building permits.

FY13 Accomplishments:

- Offered electronic development applications for all Engineering Improvement Plans/Site Development Plans and associated applications.
- Sent over 400 Repetitive Loss letters to County residents living in Special Flood Hazard Areas (SFHA).
- Adopted Floodplain Management Ordinance to implement new Flood Maps issued by FEMA.
- Completed infrastructure master plans for Intercession City and Campbell City areas.

**FUND 001-GENERAL FUND
DEVELOPMENT REVIEW**

COST CENTER SUMMARY - (1453, 1455):

TRENDS & ISSUES:

The Development Review Office is comprised of cost centers: 1453 – Development Review and 1455 – The Tree Bank. The Development Review Office is an intricate component of the Community Development Department and provides the processing, reviewing and approval of all Engineering Improvement Plans, soil excavation permits, platting, flood plain management and construction inspection functions which are accomplished through the Project Management, Environmental, Engineering and Inspections offices. The Tree Bank was created for the purpose of acquiring, protecting, and maintaining native vegetative communities in Osceola County; acquiring, protecting and maintaining land for the placement of trees acquired; purchasing vegetation for placement on public properties in Osceola County; and mitigating the impact of any damage from violations. This budget supports 15.5 FTEs which is an increase of 1 FTE over FY13. Personal Services increased to accommodate additional staff, updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenses decreased significantly due to Other Contractual Services being budgeted in FY13 to satisfy the construction deficiencies of the Westside Ph. 2 project, these funds were not needed in FY14.

REVENUES:

The primary revenue source for this office is generated through Fees which include licenses and permits related to planning, zoning, development, engineering, and Board of Adjustments functions; and infractions such as lot mowing abatement. Charges for Services are generated through a Protective Inspection Fee. This office also carries a Fund Balance associated with the Tree Bank.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	648,998	1,418,133	1,300,000	1,560,400	260,400
Charges For Services	2,133	7,714	49,000	11,000	-38,000
Miscellaneous Revenues	0	0	400,000	0	-400,000
Less 5% Statutory Reduction	0	0	-85,200	-78,570	6,630
Fund Balance	0	0	0	102,814	102,814
Total Revenues:	\$651,131	\$1,425,847	\$1,663,800	\$1,595,644	-\$68,156
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	1,154,606	1,138,877	1,162,697	1,254,268	91,571
Operating Expenses	51,205	51,968	475,893	77,747	-398,146
Capital Outlay	0	0	0	102,814	102,814
Total Expenditures:	\$1,205,811	\$1,190,845	\$1,638,590	\$1,434,829	-\$203,761

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
PARKS**

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

Goal 1 – Support the County’s Strategic Plan Goal #4, Create Great Neighborhoods for the Future: Safe and Livable, through:

1. Better serve the residents and sports groups by:
 - Creating a full-time staff scheduling sports fields, stage and bleachers.
 - Establishing one (1) T-Ball field at Deerwood Community Park.
 - Installing fencing around the soccer field in Deerwood Community Park to prevent vandalism and vehicles from driving onto the field.
2. Formulate master plans for all active parks facilities.

FY13 Accomplishments:

- Replaced elevator at softball complex, allowing access to 2nd and 3rd floors to meet ADA compliance.
- Installed sidewalk crossing and stop sign at Partin Triangle Park; providing increased pedestrian safety due to increased volume of guests.
- Completed resurfacing three (3) basketball courts at Deerwood Community Park; providing a safe, accessible and well managed park that delivers quality life experiences for our residents and visitors.

**FUND 001-GENERAL FUND
COMMUNITY DEVELOPMENT - PARKS & FACILITIES**

COST CENTER SUMMARY - (7201, 7503):

TRENDS & ISSUES:

The Parks & Facilities Office is comprised of cost centers 7201-Parks and 7503-Osceola Heritage Park. The Parks division encompasses a wide range of public services and resources with over 3,000 acres of natural resource based parks, greenways, trails, preserves, neighborhood and community parks/centers and regional lakefront amenities. The objective of this Office is to provide for safe, accessible, well managed, quality parks and natural resources system to deliver quality life experiences for the residents and visitors of Osceola County. The Osceola Heritage Park (OHP) division hosts professional and amateur sports, concerts and family shows, trade and consumer shows, conventions, seminars, conferences and other meetings. OHP is managed by a private contractor, SMG. This cost center includes only operating expenses associated with the offices of Extension Services and Kissimmee Valley Livestock (KVLS). This office supports 15.8 FTEs which is unchanged from FY13 Adopted. Personal Services reflects an increase consistent with updated Retirement and Workers Compensation rates as set by the State as well as a 2% COLA for all non-union staff. Operating Expenditures increased to accommodate additional Repairs & Maintenance at multiple locations. Capital Outlay has been requested for new fencing, bleachers, field dressers and mowers, a trailer and a storage shed.

REVENUES:

The Parks Office is primarily supported by the General Fund. However, it also generates revenues from Charges for Services in the form of park rental fees.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	0	10	0	0	0
Miscellaneous Revenues	159,406	45,679	46,800	53,200	6,400
Less 5% Statutory Reduction	0	0	-2,340	-2,660	-320
Total Revenues:	\$159,406	\$45,689	\$44,460	\$50,540	\$6,080
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	908,075	814,259	832,494	876,260	43,766
Operating Expenses	810,202	712,510	904,689	1,114,471	209,782
Capital Outlay	1,300	0	105,200	100,600	-4,600
Grants and Aids	0	50,000	0	0	0
Total Expenditures:	\$1,719,577	\$1,576,769	\$1,842,383	\$2,091,331	\$248,948

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

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

GOAL #1 – GROW & DIVERSIFY THE COUNTY’S ECONOMY

Objectives:

1. Produce a conceptual development plan for the Mac Overstreet properties, issue an RFQ/LOI for joint developers and provide background for agreement.

GOAL #2 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT

Objectives:

1. Maintain adopted service levels in processing development applications and building permits.

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

Objectives:

1. Facilitate a decision on the sales tax initiative and mobility fee system in conjunction with the Countywide Coordinated Transportation Program.

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

Objectives:

1. Complete and adopt revisions to Chapter 3 of the Land Development Code.
2. Complete and adopt revisions to Chapter 4 of the Land Development Code.

FY13 Accomplishments:

- Implemented major update to the Transportation Element of the Comprehensive Plan along with other supporting elements, with an effective date of August 2013. The Element established new matrix to measure Level of Service standards and pushed the planning horizon to 2040. Planning efforts were lauded by MetroPlan as a model to plan for the future transportation needs of the County. This represents a major overhaul of transportation system for future, emphasizing connectivity, pedestrian/bicycle, and transit priorities, establishing a solid base for moving forward with regulations and funding for the future.
- Adopted a Comprehensive Plan Amendment, Zoning Map Amendment, and Buffer Agreement to facilitate a Master Plan and development for the Judge Farm properties.
- Completed major update to the Land Development Code Regulations by adopting new zoning districts and eliminating a majority of required Planned Development districts – reducing approvals by up to 6 months while at the same time establishes standards to ensure a higher level of quality for improvements.
- Approved an Interlocal Agreement with both cities to provide a Countywide Coordinated Transportation Program.
- Finalized Conceptual Master Plan, created list of civic priorities and released RFQ/LOI for Mac Overstreet properties.
- Completed Comprehensive Plan Amendment and issued development order to facilitate Transit-Oriented Development (TOD) for Tupperware SunRail station, while completing TOD Conceptual Development Plan for Poinciana Station.
- Instituted a collection agency for code enforcement liens and established a policy for payoffs.
- Instituted an automatic dialing system for removal of illegal signs within the rights of way.
- Implemented standard presentations to the Code Enforcement Board using PowerPoint, photos and documents to provide full case to the Board.
- Installed 150 trees around two ponds in the Buenaventura Lakes community.
- Hosted a Charrette with both cities and school district staff to develop urban model for schools in the Urban Growth Boundary.
- Implemented community meetings to address pending development applications within the County.
- Received State Infrastructure Bank Loan approval for capital needs for the SunRail system.

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

COST CENTER SUMMARY - (1400, 1454):

TRENDS & ISSUES:

The Planning & Zoning Office is comprised of cost centers: 1400-Community Development Projects (CIP) and 1454-Planning & Zoning. The Planning & Zoning Office in the Community Development Department provides the development framework, process, review and maintenance functions for Osceola County to achieve a sustainable world-class community. This involves managing orderly growth and development through administration of the Osceola County Comprehensive Plan and Land Development Code, coordination with various local, State and Federal agencies and jurisdictions, providing assistance to the County Board Committees, County Staff, residents, business owners and visitors. The Planning & Zoning office is comprised of the following studios - Zoning (Current Planning Studio), Large-Scale Projects and Comprehensive Plan Studio, Transportation Studio, Code Enforcement Studio and Geographical Information System (GIS) Studio. This office supports 39 FTEs which is a decrease of 1 FTE from FY13 Adopted. Personal Services increased due to updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenses increased as a result of an increase in the LYNX contract and in Professional Services in FY14. Capital Outlay reflects funding for Osceola County Gateway Markers as well as laptops and docking stations.

REVENUES:

Although Planning and Zoning is primarily supported by the General Fund, this cost center also generates its own revenue from local business taxes, permits, charges for services and other fees. This office also receives interest income on bank balances.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Other Taxes	492,184	482,586	398,014	364,000	-34,014
Permits, Fees & Special Assessments	621,683	799,983	641,761	647,600	5,839
Intergovernmental Revenue	109,725	1,570,801	347,766	0	-347,766
Charges For Services	364,268	289,477	290,508	307,000	16,492
Judgment, Fines & Forfeits	120,988	145,850	326,551	234,000	-92,551
Miscellaneous Revenues	19,374	22,916	19,000	7,000	-12,000
Less 5% Statutory Reduction	0	0	-83,792	-77,980	5,812
Total Revenues:	\$1,728,222	\$3,311,614	\$1,939,808	\$1,481,620	-\$458,188
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	2,673,918	2,578,858	2,584,359	2,640,755	56,396
Operating Expenses	4,840,702	6,428,838	5,516,384	6,910,834	1,394,450
Capital Outlay	2,315	1,192	51,500	210,800	159,300
Grants and Aids	0	435,000	0	0	0
Total Expenditures:	\$7,516,936	\$9,443,888	\$8,152,243	\$9,762,389	\$1,610,146

**FUND 001 – GENERAL FUND
CLERK OF COURTS**

MISSION STATEMENT:

Our mission, simply stated, is to be the finest Clerk's Office in the nation. We will consistently deliver superior service, an unparalleled commitment to our customers, our employees, and the community we serve.

OVERVIEW:

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

PUBLIC INFORMATION:

In November 2012, Osceola County voters elected Armando Ramirez 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.

FY14 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.

- To be the finest Clerk's office in the nation.
- To continue to provide a high level of productivity and efficiency through the use of up-to-date technology.
- 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. In addition, to continue with a system that will allow documents to be electronically filed with our office.
- To maintain a system of filing whereby all documents are properly filed within 24 hours of receipt
- To make the official records easily and readily accessible to all users of the Clerk's Office by providing internet computer access.
- To establish a system of filing whereby court documents could be electronically filed and accepted by the Clerk of Court's office.
- To establish a cooperative working relationship with all agencies of the court system, which will allow justice to be dispensed in a professional and timely manner.

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

COST CENTER SUMMARY - (9111):

TRENDS & ISSUES:

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 63% over FY13 Adopted. 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).

REVENUES:

This office is supported by Court Fees as well as by the General Fund and other funds noted above.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	3,260	3,318	3,000	800	-2,200
Judgment, Fines & Forfeits	46,341	67,520	56,877	44,708	-12,169
Miscellaneous Revenues	81,578	2,637	0	0	0
Less 5% Statutory Reduction	0	0	-2,994	-2,275	719
Other Sources	357,391	152,570	0	0	0
Total Revenues:	\$488,570	\$226,045	\$56,883	\$43,233	-\$13,650
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	233,996	224,080	230,334	84,654	-145,680
Total Expenditures:	\$233,996	\$224,080	\$230,334	\$84,654	-\$145,680

**FUND 001 – GENERAL FUND
SUPERVISOR OF ELECTIONS**

VISION STATEMENT:

“To build and maintain public trust in the electoral process”.

MISSION STATEMENT:

“To provide the citizens of Osceola County quality election services and maintain the integrity of the electoral process. As election professionals we are the gatekeepers of democracy.”

PUBLIC INFORMATION:

Mary Jane Arrington is serving her second 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 utilizing technology and best practices. Supervisor Arrington and her staff ensure compliance with Florida Elections Laws, while providing excellent customer service. It is her vision to build and maintain public trust in the electoral process. She and her staff work daily to be fiscally conscientious to the taxpayers of Osceola County.

FY14 Objectives:

- 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.
- Promoting voter awareness through education, outreach and community involvement, which will encourage voter participation and assist voters in making informed decisions.
- Maintaining current, accurate Voter Registration Files.
- Judiciously expending our tax dollars while making sure we are meeting the expectations of our citizens.
- Working to make sure every eligible voter has the opportunity to exercise his or her right to vote.
- Ensuring compliance with Florida Election Laws.
- Providing exemplary customer service.
- Remaining on the forefront of elections technology and innovations.
- Embracing youth participation and voter education to inspire and prepare our young people to become the voters, poll workers and candidates of tomorrow.

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

COST CENTER SUMMARY - (9121):

TRENDS & ISSUES:

The Supervisor of Elections is responsible for administering and certifying the elections for Osceola County and its municipalities. This office is also responsible for 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. The FY14 budget reflects an increase of 37% over the FY13 Adopted Budget due to the inclusion of funds for voting equipment. However, as the Elected Official salaries were not finalized at the time of this budget, it will be updated during an amendment. Additional funding is provided for property and liability insurances as well as overhead expenses. There were no changes to the number of FTE's over FY13 which remain at 20.

REVENUES:

This office is supported by the General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	0	4,371	0	0	0
Miscellaneous Revenues	0	43	0	0	0
Other Sources	233,901	346,492	0	0	0
Total Revenues:	\$233,901	\$350,907	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	41,966	18,477	19,622	19,259	-363
Transfers Out	2,417,517	2,615,746	2,454,638	3,364,095	909,457
Reserves - Assigned	0	0	10,000	10,000	0
Total Expenditures:	\$2,459,483	\$2,634,223	\$2,484,260	\$3,393,354	\$909,094

**FUND 001 – GENERAL FUND
TAX COLLECTOR**

FY14 Goals & Objectives:

- Complete go green transition in Bankruptcy and Tax Deed departments
- Upgrade Tourist Tax software to enable electronic filing of monthly tax returns
- Begin preparations for absorbing the additional work load which will be created with the closing of the State Driver License office in 2015.
- Set up pilot program for the testing of driver license by appointment services
- Receive a perfect annual audit for the 14th year in a row.

FY13 Accomplishments:

- Completed go green transition in the Accounting Department.
- Completed cross training of 80% of employees
- Initiated new web site payment option, resulting in a 55% increase in on-line transactions
- Converted Tag renewal and Business Tax Renewals to an automated process
- Received a perfect annual audit for the 13th year in a row.

**FUND 001-GENERAL FUND
TAX COLLECTOR**

COST CENTER SUMMARY - (9131):

TRENDS & ISSUES:

The Tax Collector is an independent constitutional officer duly elected by the voters of Osceola County. The Tax Collector participates in the management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, and the Department of Revenue. 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. Appropriation below reflects that of the General Fund only and represents a 3% increase over the FY13 Adopted Budget. However, as the Elected Official salaries were not finalized at the time of this budget, it will be updated during an amendment.

REVENUES:

The Tax Collector generates its revenue through fees.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	445,817	392,935	0	118,135	118,135
Less 5% Statutory Reduction	0	0	0	-5,907	-5,907
Other Sources	2,829,113	3,055,615	2,000,000	2,200,000	200,000
Total Revenues:	\$3,274,930	\$3,448,550	\$2,000,000	\$2,312,228	\$312,228
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	5,323,871	4,976,053	6,025,442	6,178,669	153,227
Total Expenditures:	\$5,323,871	\$4,976,053	\$6,025,442	\$6,178,669	\$153,227

**001 – GENERAL FUND
PROPERTY APPRAISER**

FY14 Goals & Objectives:

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

- Residential comparable sales analysis available via our website
 - Designed to give specific results for residential sales analysis.
 - User defined output reports that meet their individual needs.
- Upgrade website application software to complete PA website enhancements
 - Webserver upgrades will include Homestead and Tangible features to improve user online application experience and internet security for electronic exemption submissions. The estimated release date for online Homestead is 12/2013.
 - Implement mobile device search application. The estimated release date for this mobile site is 01/2014.

Goal 2 – Implementation of new Property Appraiser technology resources to reduce workflow duplication and enhance distribution to County service portals

- Continuance of workflow procedures and data sets in GIS and CAMA services, consolidate tasks, and eliminate duplicate data entry
 - Identify County Departments utilizing Property Appraiser information and provide a viable IT resource, based on continuous Property Appraiser IT improvements
 - Provide general public resources using technology to provide a streamline and a one stop type service for Osceola government business
 - ✓ The addition of do-it-yourself services for web applications, custom report downloads, user defined map printing and residential data analysis. This enhancement is currently in the Beta testing phase and is expected to be deployed in 01/2014.
- SharePoint enterprise deployment will include enhanced search and file system editing procedures and informational services for inter-department file sharing along with multi user editing of office files.

Goal 3 – Improve Public Information & Education

- Continue participation at various community events by the Property Appraiser or her staff to impart community awareness.

SUMMARY

As stated in the past, it is both a priority and a necessity for the Property Appraiser's office to continue to invest in technology to better serve the operational needs of the office, as well as, the citizens of Osceola County. During the 2013 fiscal year, the Osceola County Property Appraiser's Office continued to make strides in information technology. The office deployed a web submission application for Tangible Personal Property, and we are continuing to enhance our web submission application for Homestead Exemptions. Due to the web interface in the 2013 Homestead season, the office accepted 901 applications via the online system which is 22% of the total applications received. During 2013, we implemented a new document management system which replaced the prior 10 year old system. The web-based system has been installed to initiate in-house scanning of all workflow and archival documents. The system will allow one-point entry, meaning users will upload documents using the Isynergy application for CAMA related documents or images, Homestead or Tangible web entered applications as well as general document storage or retrieval. This document management application provides a single depository for current: scanned documents, web formed documents for exemption submissions, and real-time scan processing for walk-in customers at the customer service stations. These documents, including images, emails and audible messages can be sorted and indexed by Property Appraiser account numbers to sync with the tax roll system. By reducing the actual amount of paper, the initial steps of a paperless workflow will be introduced. The current paper trail can push documents from department to department often producing a higher rate of redundancy and outdated auditing procedures which don't account for variances in the current workflow. Without a way of tracking these elements, little progress is made in actual application use, personnel roles and management.

Legislative changes for document retention and storage also challenge legacy file systems, and offer little alternative for historical retrieval and auditing. Information is often stored in a manner in which it is impractical for any productive use. Idatix, a centric document management system, can modernize current procedures in terms of paper output, and allow a window to examine and rectify workflow methods without concern of losing or reducing services which rely on these processes. Another major project in 2013 was the conversion of the GIS database or geodatabase which has opened the door to enhance features and functions of the IRA website application. In addition to server hardware upgrades, the process will allow greater compatibility with the Manatron CAMA software, Pictometry image interface and use of data within the SQL Script Reporting Services module (SSRS). Another area within our office which is doing exceptionally well is the Portability and Exemptions Investigation area. The staff continues to meticulously pursue those individuals who have committed Homestead Fraud. We have filed liens in the amount of \$371,778.26 and have successfully recovered a total of \$288,031.79 which consists of owed taxes, penalties, and interests. We feel this is a vital function in ensuring everyone is being assessed and taxed in a fair and equitable manner. In an effort to build efficiencies, eliminate redundancies and manual calculations, we are in the process of creating a fraud lien tracking program. Without the addition of personnel resources and the need to upgrade services, these types of technology will serve as a step towards web and even cloud-based computing. Current workflow methods are in some ways already obsolete. If legacy file systems and paper methods are not upgraded in the paperless direction, it leaves little chance of advancing the Property Appraiser's Office to the digital world.

In the proposed 2013-2014 Fiscal Year budget request, we have continued to identify and implement reductions and organizational changes which impact our taxing authorities ability to fund our operational needs. The overall budget has increased by 5.58%; this increase is mainly attributable to

legislative changes in retirement rates and the funding of statutorily required aerals. The aforementioned changes constitute approximately 5% of the overall increase at a value of \$286,900. The Operating classification has increased by 23.92%. The accounts which constitute most of these increases are Travel (43.47%), Vehicle Repairs & Maintenance (24.84%), E.D.P. Repairs & Maintenance (1.08%), Aerials (100%), Education (15.10%) and Dues/Memberships (8.98%). The Personnel Services classification has increased by 1.87% due to the rise in legislatively determined retirement rates and an anticipated Cost of Living Adjustment (COLA) salary increase. Based on previous discussions with the County Manager and in an effort to reflect the County's guideline, the office has budgeted a 2% COLA.

We will continue to invest funds in technology to better serve the operational needs of the office and the citizens of Osceola County. Future enhancements will include, but are not limited to: enhancements to the IDatix document management system and paperless workflow, Homestead online application changes, changes to the geodatabases, a mobile web application as well as major website enhancements. The IDatix document management system will need desktop scanners and disk storage which will round out the 2nd phase. Considerations for a future phase may include bringing the GIS and Administration department into a paperless environment, further application integration for the property-appraiser.org website, and reporting services within the SharePoint environment. Future enhancements to the Homestead Exemption web-based submission process will increase our ability to accept a greater number of applications. Under our current system, we can only accept applications from single owners or married couples; with the new system, we will be able to accept applications from all classifications and percentages of ownership. The geodatabase approach will allow existing resources to become more effective for the desktop user by reducing the learning curve and costly third-party add-ons. The 10.1 version of ESRI, the geodatabase, takes advantage of Microsoft software assurance tools and functions which will give the IT staff an advantage for application development and maintenance processes. The enhancement of search engine tools will provide a better mapping and reporting experience for customers and staff alike.

These changes reflect the areas in which we can save while meeting our current needs for the 2013-2014 Fiscal Year.

**FUND 001-GENERAL FUND
PROPERTY APPRAISER**

COST CENTER SUMMARY - (9141):

TRENDS & ISSUES:

The Property Appraiser's Office is responsible to determine the value of all property within the County, including improved and vacant real property, tangible personal property, and 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. Of the total budget submitted (\$5,603,094) \$4,981,858 is funded through the General Fund with the remaining balance funded by other funds supported by Ad Valorem and Special Assessments. However, as the Elected Official salaries were not finalized at the time of this budget, it will be updated during an amendment. Additional expenses, not associated with their budget submission, include funding for property and liability insurances, funding to support this office use of the 800 MHz radio, and postage for mailing of the Notices of Proposed Property Taxes (TRIM). Per Florida Statute 200.069 the mailing of TRIM Notices should be at the expense of the Board of County Commissioners. There were no changes to the number of FTE's over FY13 Adopted which remains at 60. Overall, this budget increased by 5% over the FY13 Adopted Budget.

REVENUES:

This office is supported by the General Fund as well as other funds that are supported by Ad Valorem and Special Assessments.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Other Sources	567,608	263,743	0	0	0
Total Revenues:	\$567,608	\$263,743	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	149,995	140,338	169,089	161,575	-7,514
Transfers Out	6,297,724	4,721,803	4,725,226	4,996,059	270,833
Total Expenditures:	\$6,447,719	\$4,862,141	\$4,894,315	\$5,157,634	\$263,319

**FUND 001 – GENERAL FUND
SHERIFF**

MISSION STATEMENT:

The mission of the Osceola County Sheriff's Office is to enhance the quality of life for the residents and visitors in our communities through professional intelligence led 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.

FY14 Goals & Objectives:

To protect the citizens and visitors of Osceola County, but specifically the goals and objectives for FY14 are as follows:

GOAL 1 – Crime Control and Prevention – Provide a safe and secure environment for residents, visitors and businesses.

Objectives:

1. Continue the Robbery Unit's and Patrol's use of improved response and investigative tools to decrease the number of robberies, clear cases and increase robbery arrests.
2. Proactively seek to eradicate illegal drug activity, 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.
8. Continue efforts on the development of a comprehensive training facility to significantly improve the training capacity for Sheriff's Office personnel.

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, 10 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.
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.
8. Expand the search and rescue capacities of the Sheriff's Office Mounted Posse through the utilization of more than twenty-five trained volunteers who work under the direction of sworn law enforcement officers.

GOAL 3 – Fiscal Responsibility – Provide efficient, cost-effective law enforcement and crime prevention services.

Objectives:

1. Operate within budget, attentive to optimum use of taxpayer dollars.
2. Maximize the efficiency of current resources to combat crime and provide necessary services.
3. Concentrate personnel and resources, at any given time, in areas of critical need.
4. Maximize grant acquisition efforts to bring in outside funding opportunities.
5. Utilize the new DNA lab to efficiently and cost effectively speed up the processing of genetic materials to close cases in a more expeditious manner.

ACCOMPLISHMENTS:

The Osceola County Sheriff's Office continues to meet its goals and objectives in a cost effective and efficient manner to provide essential law enforcement services to the citizens of Osceola County.

**FUND 001-GENERAL FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

TRENDS & ISSUES:

The Osceola County Sheriff's Office enforces the laws of the State of Florida and the ordinances of Osceola County. The Sheriff's submitted FY14 budget increased by 5% over the FY13 Adopted Budget and supports 616 full-time and 90 part-time employees. Although not a part of the Sheriff's submitted budget, the County also funds certain expenses related to property and liability insurances, overhead expenses and the 800 MHz radio communication for this Office. The Sheriff also receives grant funding associated with the JAG Direct. Funds are transferred to the Sheriff as requested.

REVENUES:

The Sheriff's Office is primarily supported by the General Fund. This office generates revenue that is remitted to the Board of County Commissioners for Charges for Services relating to traffic and County ordinance violations and costs associated with the prosecution of convicted persons. Other revenues include miscellaneous revenues, grant funding (Justice Assistance Grant (JAG)) and other sources.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Intergovernmental Revenue	124,871	68,228	69,573	28,298	-41,275
Charges For Services	324,691	280,281	276,501	174,698	-101,803
Judgment, Fines & Forfeits	123,103	101,174	131,625	64,936	-66,689
Miscellaneous Revenues	0	4,081	0	0	0
Less 5% Statutory Reduction	0	0	-20,406	-11,982	8,424
Other Sources	1,187,370	1,545,932	200,000	200,000	0
Total Revenues:	\$1,760,036	\$1,999,696	\$657,293	\$455,950	-\$201,343
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	414,797	423,008	457,719	779,195	321,476
Capital Outlay	0	59,556	8,345	0	-8,345
Grants and Aids	20,012	140	0	0	0
Transfers Out	50,350,823	49,717,622	50,230,729	52,812,721	2,581,992
Total Expenditures:	\$50,785,632	\$50,200,326	\$50,696,793	\$53,591,916	\$2,895,123

**FUND 001 – GENERAL FUND
CORRECTIONS**

FY14 Goals & Objectives:

Goal 1 – To provide a continuum of sound correctional practices, which promotes public safety.

- Hold offenders accountable, and improve their ability to coexist and lawfully comply with facility regulations while in custody.
- 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.

- Prevent jail escapes and introduction of contraband.
- Monitor staff safety and inmate activities.
- Assess the classifying of inmates to ensure proper housing.
- 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:

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

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

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

Goal 5 – To improve effectiveness and consistency of facility operations with respect to matters of health, safety, security, and program services.

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

FY13 Accomplishments:

- Implementation of In-Service training for line staff and supervisors on Quality Risk Control, Records Retention, PREA and the Internal Affairs Process.
- Assisted the Osceola County Sheriff's Office with a credit card fraud case which yielded two arrests and 46 possible victims.
- Inmate population reduction (Average Daily Population June 2012 – 917, June -2013 – 810), a 11.6% reduction.
- Development and implementation of an Inmate Program Housing Unit with emphasis on the "Thinking for a Change" curriculum. This curriculum is an evidence-based cognitive behavioral curriculum focusing on social skills, cognitive self-change, and problem solving. Inmates screened as higher risk of recidivating are assessed using a validated risk/needs assessment prior to acceptance into the housing unit. Accepted inmates must log 15 hours of program time in addition to the 26 classes of T4C and are given 5 days of program gain time for participation. This project seeks to enhance public safety, provide referrals of support services to inmates transitioning from jail to community, to implement evidence based practices in the facility, and ultimately reduce recidivism by providing inmates the skills necessary to be successful.
- SecurPass Installed and Operational - Gives staff the ability to scan new arrestees for contraband on their person and also if hidden or ingested.
- Mobile Rapid ID Installation - Allows jail staff to accurately identify new arrestees at locations away from the jail (i.e. hospitals, outside law enforcement sub stations during joint operations).
- We completed the in-house dialysis contract: This contract will eliminate the need for officers to transport inmates outside the facility thus reducing all security risks. The positive financial impact represents also a net gain for the County in overtime reduction.
- Developed an in-house laboratory. This waived CLIA certified lab has fastened the providers' diagnostic ability thus allowing to prescribe medication timely. The cost of doing these tests in-house is also lower than the regular lab.
- We completed the interface between pharmacy and EMR, and the interface between Florida Laboratory and the EMR: The complete elimination of papers between the providers, the nurses, and the pharmacy have reduced medication errors in transcription, has fastened the dispensing mechanism of medications from the pharmacy, and has improved medication distribution by the nurses.

**FUND 001-GENERAL FUND
CORRECTIONS**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan: Create Great Neighborhoods for the Future: Safe and Livable, Objective 1 – Maintain a safe County where residents and guests feel safe and secure. The Corrections budget is comprised of Corrections (2101), Inmate Medical (2114), Drug Lab (2118) and Courthouse Security (2161). This department supports 393 FTEs which is an increase of 1 FTE from the FY13 Adopted Budget due to the creation of a Mental Health Case Manager position. Personal Services reflects an increase of 5.8% primarily due to a 2% Cost of Living Adjustment (COLA), changes to Retirement contributions rates set by the State and Open Enrollment selections. Operating expenditures slightly decreased by 0.3% from the FY13 Adopted Budget, primarily due to reductions to Other Contractual Services. Capital Outlay is for security cameras for the Corrections facilities that is being funded through the State Criminal Aliens Assistance Program (SCAAP) grant. Beginning in FY14, the Joint Crime Analysis grant is being budgeted in a Special Revenue Fund for Federal and State grants (Fund 156), which accounts for the decrease to Grants and Aids of 29% from the FY13 Adopted Budget. Transfers out represent an ongoing grant for the Sheriff, which will expire in FY14. Overall, the budget increased 4.5% over the FY13 Adopted Budget.

REVENUES:

The Corrections Department is supported by General Fund revenues. This Department also generates revenue from charges for phone services to inmates and court fees. Also, additional revenue is provided through Grant funding.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Intergovernmental Revenue	63,315	290,325	229,351	187,248	-42,103
Charges For Services	951,567	771,564	948,498	332,872	-615,626
Judgment, Fines & Forfeits	389,710	397,804	382,254	396,908	14,654
Miscellaneous Revenues	50,690	69,794	69,267	733,363	664,096
Less 5% Statutory Reduction	0	0	-70,001	-51,451	18,550
Total Revenues:	\$1,455,282	\$1,529,487	\$1,559,369	\$1,598,940	\$39,571
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	25,873,748	23,934,637	24,690,313	26,125,308	1,434,995
Operating Expenses	5,208,336	6,307,172	6,979,088	6,959,159	-19,929
Capital Outlay	30,568	72,931	1,010	78,460	77,450
Grants and Aids	36,111	212,285	119,663	84,961	-34,702
Transfers Out	17,160	8,674	900	450	-450
Total Expenditures:	\$31,165,924	\$30,535,697	\$31,790,974	\$33,248,338	\$1,457,364

**FUND 001 – GENERAL FUND
COUNTY ATTORNEY**

MISSION STATEMENT

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

FY 14 Goals & Objectives:

Goal 1 - Work with the Sheriff's office to prosecute ordinances where warranted.

Goal 2 - Promote fiscal responsibility and administrative efficiency within our department.

Goal 3 – Cross train internal staff.

Goal 4 – Identify and correct inconsistencies and inaccuracies in the codes and regulations.

FY13 Accomplishments:

- Managed outside counsel and budget
- Managed internal staff
- Became Special Prosecutors to allow for misdemeanor prosecution of ordinances.
- Participated in the community through associations and county and state bar events.

**FUND 001-GENERAL FUND
COUNTY ATTORNEY**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The County Attorney's Office is responsible for providing legal services to the Board of County Commissioners. In addition to defending and filing lawsuits on behalf of the County Commission when necessary, the Office of the County Attorney assists in the preparation and implementation of all ordinances, codes and regulations adopted by the County as well as providing aid in the formulation, review, and negotiation of every contract the County enters into. This office directly supports the BOCC's Strategic Plan: Cost Effective and High Performing County Government Objective 2 – Deliver County services in an efficient and cost effective manner. The FY14 Adopted Budget provides support for 7 FTEs, which remained unchanged from FY13 Adopted Budget. However, Personal Services reflects an increase of 11% due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contributions rates set by the State. Operating Expenditures decreased by 19% to offset the increase to Personal Services. Overall, this budget increased 2% over the FY13 Adopted Budget.

REVENUES:

This Office is supported by the General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	983	794	0	0	0
Miscellaneous Revenues	650	395	0	0	0
Total Revenues:	\$1,633	\$1,189	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	1,490,066	706,081	699,127	772,921	73,794
Operating Expenses	67,556	247,211	278,805	225,464	-53,341
Total Expenditures:	\$1,557,622	\$953,292	\$977,932	\$998,385	\$20,453

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

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 the County Government.

FY14 Goals & Objectives:

The Goals and Objectives for the County Manager's Office are incorporated within the Adopted Osceola County Strategic Plan in conjunction with the BOCC.

**FUND 001-GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

This cost center provides funding for the BOCC and the County Manager's office. It supports 14 FTEs, which remains unchanged from the FY13 Adopted Budget. However, Personal Services reflects an increase of 9% due to changes to Retirement contributions rates set by the State. Operating Expenses increased by 15% from the FY13 Adopted Budget due to insurance claims based on prior year actuals and the Medical Examiner's agreement. Overall, this department's budget increased by 11% for FY14.

REVENUES:

This cost center is supported by General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	165	19	0	0	0
Total Revenues:	\$165	\$19	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	1,377,402	1,345,792	1,343,988	1,466,098	122,110
Operating Expenses	734,578	689,932	783,588	899,215	115,627
Other Non Operating Expenses	0	103	0	0	0
Total Expenditures:	\$2,111,980	\$2,035,827	\$2,127,576	\$2,365,313	\$237,737

**FUND 001 – GENERAL FUND
COURT ADMINISTRATION**

MISSION STATEMENT:

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

FY14 Goals & Objectives:

Goal 1 – Promote Responsible Technology and Automated Procedures

- Continue working towards automating the filing of all charging affidavits.
- Be an active participant in the pilot project for E-warrants.
- Continue improving the technology in all courtrooms and hearing rooms to incorporate remote accessibility for various parties, including Court Interpreters for various language needs.

Goal 2 – Improve Court Processes and Public Access

- Continue working towards optimizing overall work-flow by establishing work groups for copying and printing needs.
- Continue to enhance knowledge of the resources available within the community to better assist litigants seeking services.
- Continue to efficiently provide for the administration of the Drug Court Enhancement Grants.
- Continue to develop and support Alternative Dispute Resolution methods.
- Continue the RMFM (Residential Mortgage Foreclosure Mediation) Program as outlined in Administrative Order 2012-07, to help prevent more serious increases in the backlog of residential foreclosure cases.
- Continue to provide effective case management support to the Mortgage Foreclosure Backlog Reduction Initiative.

FY13 Accomplishments:

- It is anticipated that we will have completed the build-out of an additional Courtroom and Jury Deliberation Room by October 2014, as a collective effort with various county departments.
- It is anticipated that the production of an updated Jury Orientation Video will be completed by July of 2013.
- Completed another successful year managing the various grant programs, including VOCA, BJA/SAMHSA.

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

COST CENTER SUMMARY - (1510)

TRENDS & ISSUES:

The Court Administration Innovations Office was established to offset Court costs that are not funded by the State. This office was established in FY10. The Innovations office supports 3 FTE's, which has remained unchanged since FY08. Staff is responsible for all family court matters and a variety of Court and County programs and functions. Personal Services in the FY14 Adopted Budget increased by 1% due to a 2% Cost of Living Adjustment (COLA) offset by Open Enrollment selections. Operating Expenses increased by 2.5% primarily due to Non-Capital Computer Hardware.

REVENUES:

Court Administration Innovations is funded by 25% of every \$65 collected for traffic violations. Revenues are projected to decrease 27.6% from the FY13 Adopted Budget based on current collection trends.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	120,940	86,239	95,781	70,481	-25,300
Less 5% Statutory Reduction	0	0	-4,789	-3,524	1,265
Fund Balance	0	0	169,787	121,986	-47,801
Total Revenues:	\$120,940	\$86,239	\$260,779	\$188,943	-\$71,836
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	125,839	103,949	130,023	131,400	1,377
Operating Expenses	13,532	10,163	127,356	130,528	3,172
Capital Outlay	0	0	3,400	0	-3,400
Total Expenditures:	\$139,371	\$114,112	\$260,779	\$261,928	\$1,149

**FUND 001-GENERAL FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1511)

TRENDS & ISSUES:

Court Administration consists of 7 offices (1510-Innovations; 1511-Court Administration; 1515-Teen Court; 1522-Drug Court; 1525-Alternative Sanctions; 1528-Supervised Visitation and 1542-Mediation). These offices provide administrative support to all Judges of the Ninth Judicial Circuit Courts and also support and manage various programs of non-judicial court functions. They directly support the BOCC Strategic Plan & Initiatives by providing due process for litigants of Osceola County. This office supports 6 FTEs which remains unchanged from FY13 Adopted Budget. Personal Services increased 2.8% from the FY13 Adopted Budget due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased 1.8% primarily due to reductions to Other Contractual Services.

REVENUES:

This cost center is supported by the General Fund as well as fees collected for violations such as traffic and juvenile court costs. Revenues are projected to decrease 25% from the FY13 Adopted Budget based on current collection trends.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Judgment, Fines & Forfeits	105,702	88,229	91,652	68,850	-22,802
Miscellaneous Revenues	82	25	0	0	0
Less 5% Statutory Reduction	0	0	-4,583	-3,442	1,141
Total Revenues:	\$105,783	\$88,253	\$87,069	\$65,408	-\$21,661
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	54,264	53,937	53,052	54,564	1,512
Operating Expenses	24,186	127,005	166,893	163,828	-3,065
Total Expenditures:	\$78,449	\$180,942	\$219,945	\$218,392	-\$1,553

**FUND 001-GENERAL FUND
TEEN COURT**

COST CENTER SUMMARY - (1515)

TRENDS & ISSUES:

Teen Court is designed to expedite cases of first-time misdemeanor juvenile offenders. This is a voluntary diversion program from Juvenile Court or school suspension which provides a forum for defendants to be evaluated and judged by a jury of their peers. This cost center supports 2 FTEs, which remains unchanged from the FY13 Adopted Budget. However, a 4.2% increase in Personal Services results from a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. A 4.6% increase in Operating Expenses from the FY13 Adopted Budget is related to balances brought forward that are appropriated in this cost center instead of as a part of the General Fund's Reserves. Overall, Teen Court's FY14 Adopted Budget reflects an increase of 7.7% over the FY13 Adopted Budget.

REVENUES:

This office is self-sufficient. It is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court cost. Revenues are projected to increase by 7.6% from FY13 Adopted Budget due to an increase in Traffic Court costs collections. Other sources of revenue include Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Judgment, Fines & Forfeits	165,318	161,150	169,979	182,836	12,857
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	-8,499	-9,142	-643
Fund Balance	0	0	341,707	383,872	42,165
Total Revenues:	\$165,318	\$161,159	\$503,187	\$557,566	\$54,379
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	109,757	109,163	108,933	113,496	4,563
Operating Expenses	19,271	18,735	394,254	412,898	18,644
Total Expenditures:	\$129,028	\$127,898	\$503,187	\$526,394	\$23,207

**FUND 001-GENERAL FUND
DRUG COURT**

COST CENTER SUMMARY - (1522)

TRENDS & ISSUES:

The Drug Court Program is an alternative to incarceration. It is an opportunity for participants to reduce and eventually end substance abuse and related activities through the use of strength -based treatment services. The Courts provide review and oversight with consequences for violation of the drug program rules as well as incentives and rewards for compliance. This cost center supports 4 FTEs, which remains unchanged from the FY13 Adopted Budget. However, Personal Services reflect a slight increase of 1.6% primarily due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State, offset by employee Open Enrollment Selections. Operating Expenses increased slightly by less than 1%.

REVENUES:

Drug Court is supported by the General Fund. Additional funding is provided by the Drug Abuse Treatment Fund (Fund 103), Court fees collected through a special revenue fund, and service fees collected through the Clerk of the Circuit Court, to provide drug treatment services to County residents. This office also receives funds from SAMHSA and BYRNE Federal grant for treatment of indigent participants in Drug Court.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Intergovernmental Revenue	149,856	297,654	415,225	410,175	-5,050
Judgment, Fines & Forfeits	33,977	37,046	33,539	33,456	-83
Less 5% Statutory Reduction	0	0	-1,677	-1,673	4
Total Revenues:	\$183,833	\$334,700	\$447,087	\$441,958	-\$5,129
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	182,948	206,454	207,624	211,008	3,384
Operating Expenses	307,958	404,121	574,812	576,090	1,278
Total Expenditures:	\$490,906	\$610,574	\$782,436	\$787,098	\$4,662

**FUND 001-GENERAL FUND
ALTERNATIVE SANCTIONS**

COST CENTER SUMMARY - (1525)

TRENDS & ISSUES:

The Osceola County Alternative Sanctions Program is tasked with coordinating community based alternative sanctions within the Circuit Court, including non-secure detention programs, community service projects and other juvenile sanctions, in order to offer other alternatives and opportunities for youths. This cost center supports 1 FTE, which remains unchanged from the FY13 Adopted Budget. Personal Services increased 4.5% due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased 17% in FY14 due to reductions in contractual services, operating supplies, and adjustments to overhead calculations.

REVENUES:

This Office is supported by General Fund revenues. This Office also generates revenues from Court fees funded by 25% of every \$65 fee collected by the Clerk of Courts on individuals found guilty of a felony or criminal traffic violation. For FY14, Court Fees are projected to increase by 4.6% from the FY13 Adopted Budget.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	77,104	62,629	58,281	60,981	2,700
Less 5% Statutory Reduction	0	0	-2,914	-3,049	-135
Total Revenues:	\$77,104	\$62,629	\$55,367	\$57,932	\$2,565
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	60,894	61,146	61,398	64,176	2,778
Operating Expenses	24,256	12,510	19,101	15,861	-3,240
Total Expenditures:	\$85,150	\$73,655	\$80,499	\$80,037	-\$462

**FUND 001-GENERAL FUND
SUPERVISED VISITATION**

COST CENTER SUMMARY - (1528)

TRENDS & ISSUES:

This program facilitates and monitors supervised visitation and monitors exchange visits in a safe, secure and comfortable environment for children of domestic violence. This allows them to have an ongoing relationship with both parents. This cost center supports 2.6 FTEs, which remains unchanged from the FY13 Adopted Budget. However, Personal Services reflect a 2.4% increase primarily due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State, as well as employee Open Enrollment selections. Operating Expenses increased slightly by 2% due to an increase in Rentals and Leases of a location to perform the visitations.

REVENUES:

This Office is funded by the General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Judgment, Fines & Forfeits	4,021	2,886	2,724	2,856	132
Less 5% Statutory Reduction	0	0	-136	-143	-7
Total Revenues:	\$4,021	\$2,886	\$2,588	\$2,713	\$125
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	88,121	93,489	108,570	111,156	2,586
Operating Expenses	25,194	16,153	16,241	16,560	319
Total Expenditures:	\$113,316	\$109,641	\$124,811	\$127,716	\$2,905

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

COST CENTER SUMMARY - (1541):

TRENDS & ISSUES:

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

REVENUES:

This office is supported by Court Fees and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Judgment, Fines & Forfeits	300,513	300,114	305,333	316,591	11,258
Less 5% Statutory Reduction	0	0	-15,267	-15,830	-563
Fund Balance	0	0	86,516	108,224	21,708
Total Revenues:	\$300,513	\$300,114	\$376,582	\$408,985	\$32,403
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	390,167	300,738	376,582	408,985	32,403
Total Expenditures:	\$390,167	\$300,738	\$376,582	\$408,985	\$32,403

**FUND 001-GENERAL FUND
MEDIATION TRUST FUND**

COST CENTER SUMMARY - (1542)

TRENDS & ISSUES:

The Mediation Trust Fund provides training opportunities to volunteer mediators who donate their time annually mediating cases between litigants. The increase in Operating Expenses from the FY 13 Adopted Budget is related to balances brought forward that are appropriated in this cost center instead of the General Fund's Reserves.

REVENUES:

This cost center is funded by the remaining balance from FY13 and will continue operating until those funds are exhausted.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Fund Balance	0	0	4,112	28,031	23,919
Total Revenues:	\$0	\$0	\$4,112	\$28,031	\$23,919
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	11,496	14,136	4,112	12,931	8,819
Total Expenditures:	\$11,496	\$14,136	\$4,112	\$12,931	\$8,819

**FUND 001-GENERAL FUND
STATE ATTORNEY**

COST CENTER SUMMARY - (1551)

TRENDS & ISSUES:

The ultimate goal of the State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. The budget below reflects funding for communication services and repairs and maintenance.

REVENUES:

This Office is funded by State appropriation and also by County funds as specified in section 29.008, Florida Statutes.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	50	202	0	0	0
Total Revenues:	\$50	\$202	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	966	1,433	6,500	7,240	740
Capital Outlay	0	0	0	1,800	1,800
Total Expenditures:	\$966	\$1,433	\$6,500	\$9,040	\$2,540

**FUND 001-GENERAL FUND
PUBLIC DEFENDER**

COST CENTER SUMMARY - (1561)

TRENDS & ISSUES:

The Public Defender's Office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008. The budget below reflects funding for communication services and other operating expenses, which remained unchanged from FY13.

REVENUES:

This Office is supported by the General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	6,880	6,871	7,000	7,000	0
Total Expenditures:	\$6,880	\$6,871	\$7,000	\$7,000	\$0

**FUND 001 – GENERAL FUND
HUMAN RESOURCES**

MISSION STATEMENT:

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

FY14 Goals & Objectives:

Goal 1 – County Employee Compensation: Market Analysis

Goal 2 – Management training for frontline and mid-level supervisors

FY13 Accomplishments:

- Wellness Initiative Phase 2 implemented - Increased employee wellness, creation of client specific network for reduced costs and lower co-pays within the health plan costs. Provide County residents with reduced costs for employee healthcare.
- Creation and implementation of new Compensation Plan – The new Compensation Plan went to a traditional min, mid, and max pay range, moving the spread from a compressed 34% to 45%. This allows growth for employees in their current pay grade, but especially so for our long-term employees. This allows the County to offer more competitive wages which thereby allows the County to attract and retain talent.
- Workforce REC Recruitment event -Provides departments with much needed assistance at no cost to the County. Give adults who are out of work a chance to gain essential skills to obtain employment. Those obtaining employment assists in reducing the unemployment rate in Osceola County.
- RFP for 457(b) Plan services process completed and implemented. - Moving from 6 separate deferred compensation plans to a single provider lowered plan and participant expenses and improved customer service, plan options and educational services.
- Partnership with Source2; a recruitment company - Projected savings by end of this fiscal year are more than \$72,000. The County pays a Source2 employee for actual days worked and does not pay for benefits, including the FRS. Outsourcing the recruitment process also allowed Human Resources to operate more effectively and concentrate efforts on employee relations and management. Coordinating with Source2 to create an online application through the Source2 site rather than paying for upgrades to the County's online site realized additional savings.
- General Liability/Property & Casualty Insurance Renewal - \$67,000 in savings by moving our auto liability insurance to PGIT.

- Development of OCG Diversity Strategic Plan: June 2013 - In June 2013, the Board approved a county-wide Diversity Plan as the first step in ensuring the make-up of the County's workforce is a representation of the community we serve. A diverse workforce gives the County the ability to identify, create, and provide services based on the diverse needs of our community.
- Online Training platform implemented: August 2012 - Implementation of the online training as an alternative to and in combination with classroom training enabled us to reach 99.4% completion in required Diversity and Anti-Harassment Training for FY 12/13.
- Leadership Development Training: July 2013 - Implemented nine (9) month leadership development series program that focuses on learning effective leadership techniques and strategies. Approximately 20 leaders have been identified to participate in the program. Training will produce a better trained/qualified leadership team and would assist in ensuring employees work in a more productive manner and will assist the County in its leadership succession planning process.
- Medical & Dental Benefits RFP - Negotiated a Medical & Dental Benefits plan which provides employees with quality coverage and flexible and predictable options. Negotiated and retained low cost administrative services rates which are scheduled to remain flat over the course of the next three (3) years.

**FUND 001-GENERAL FUND
HUMAN RESOURCES**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265). Human Resources directly support the BOCC's Strategic Plan: Cost Effective and High Performing County Government, Objective 4 - Maintain a quality, highly motivated workforce dedicated to serving Osceola County. Personal Services supports 10.2 FTEs, which is an increase of 0.2 FTEs and represents a 3.8% increase over the FY13 Adopted Budget. Operating Expenditures increased 15% from the FY13 Adopted Budget due to Other Current Charges and Obligations. Overall, this budget increased 6% over the FY13 Adopted Budget.

REVENUES:

This department is supported by the General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	30	18	0	0	0
Miscellaneous Revenues	0	149	0	0	0
Total Revenues:	\$30	\$167	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	671,357	649,433	689,027	715,305	26,278
Operating Expenses	82,271	115,555	157,489	181,348	23,859
Capital Outlay	2,417	0	0	0	0
Total Expenditures:	\$756,045	\$764,988	\$846,516	\$896,653	\$50,137

**FUND 001 – GENERAL FUND
HUMAN SERVICES**

FY14 Goals & Objectives:

Goal 1 – Coordinate and Implement the Community Development Block Grant Activities

- Seek public comment through advertisements, community meetings and public meetings for input on community needs.
- Partner with the City of St. Cloud for eligible projects within their jurisdiction
- Develop the Annual Action Plan.
- Complete the Consolidated Annual Performance and Evaluation Report (CAPER).

Goal 2 – Coordinate and Implement the Community Service Grants

- Advertise NOFA and accept Applications for the Community Service Grants.
- Coordinate the Application Review Committee.
- Provide support for the Committee during the Ranking and Scoring Process.
- Present Scores to the BOCC for final determination.

Goal 3 – Provide assistance to 15-18 Chronically Homeless Individuals with Mental Health and Substance Abuse Issues through the Shelter Plus Care Grant.

- Partner with Park Place Behavior to identify clients to be served
- Partner with Transition House to identify clients to be served
- Partner with HSN to provide Case Management services to clients identified through Park Place and Transition House.

FY13 Accomplishments:

The Human Services Department serves as an administrator to various programs. The following list of accomplishments includes both County and Grant Funded programs. The budget for those Grant Funded programs can be found in the Special Revenue section of this book.

Social Services (General Fund)

- Health Care Responsibility Act – 46 County qualified residents were assisted with coverage for hospital services under the Health Care Responsibility Act.
- Partnership with the Department of Children & Families (DCF) for the ACCESS Florida Programs. We now serve as an access point for applicants and recipients of Supplemental Nutrition Assistance Program (SNAP), Temporary Cash Assistance, Medicaid and other Internet automated applications programs administered by DCF. Two computers with internet access are available to serve our current client population and the general public in our community.

Veteran's Services – (General Fund)

- The Veterans office provides free help to veterans who are Osceola County residents. They provide them with assistance on their claims, and as a result, generated more than \$8 million in federal benefit money for Osceola County veterans.

Emergency Solutions Grant – (Fund 118)

- Through the Emergency Solutions Grant for rental assistance, the Homeless Advocate Coordinator was able to successfully place 28 families from motels into sustainable rental units.
- The Homeless Advocate Coordinator identified key champions within the community in the areas of business, government, education, faith-based organizations, funders, health care and non-profits and formed an Impact Homelessness Osceola Task Force to begin developing a plan to end family homelessness in Osceola County.

Community Development Block Grant – (Fund 151)

- The Osceola Community Health Clinic in Buenaventura Lakes more than doubled the expected number of low income residents to serve after hours (evenings and Saturdays). This Clinic has proven to be beneficial to residents who work during the day and do not receive time off to visit the doctor for themselves or their children.
- The CDBG Rental Assistance program assisted 85 low income residents with obtaining or maintaining decent, safe, and sanitary housing. More than half of these residents transitioned from living in a motel/hotel along 192 to living in a more stable housing situation. Over twenty of the residents served were at risk of being evicted and through CDBG were able to maintain their current housing.

Section 8 – (Fund 168)

- Implementation of direct deposit for landlord monthly payments
- Conversion to a mobile inspection portal through the Lindsey Software, allowing Inspectors to fully complete inspections and communication from outside the office.

State Housing Initiatives Partnership program – (Fund 111)

- Completion of 7 home rehabilitation projects, bringing those homes up to current housing codes.
- Provided mortgage foreclosure assistance to 3 families.
- Provided rental deposit assistance to 21 families.

Neighborhood Stabilization Program 1 – (Fund 114)

- Completion of Victory Village - 20 individual apartment units for low income families.

Neighborhood Stabilization Program 3 – (Fund 122)

- Purchased, rehabilitated, and resold 8 foreclosed properties to low to moderate income families.
- Purchased, rehabilitated, and rented 10 foreclosed properties to very low to moderate income families. 3 families were currently residing in hotels.

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

COST CENTER SUMMARY - (6173):

TRENDS & ISSUES:

The Human Services office consists of 6 cost centers (6173 – Human Services; 6141 – Veteran’s Services; 6181 – Guardian Ad Litem; 6185 – Legal Aid; 9531 – Outside Agencies; and 9641 – Health Unit). This office includes several mandated responsibilities such as Burials and Cremation, Medicaid, and services required under the Health Care Responsibility Act (HCRA). This cost center supports 6 FTEs which is an increase of 0.2 FTE from the FY13 Adopted Budget. This is the result of the reallocation of 3 positions previously supported by Grant Funding. Operating Expenses increased due to Medicaid.

REVENUES:

This department is supported by the General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Intergovernmental Revenue	52,280	38,720	0	0	0
Charges For Services	3	0	0	0	0
Miscellaneous Revenues	10,587	8,752	0	0	0
Total Revenues:	\$62,870	\$47,472	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	223,230	291,357	340,595	374,880	34,285
Operating Expenses	4,292,204	5,162,165	4,329,766	5,559,243	1,229,477
Capital Outlay	1,099	0	0	0	0
Grants and Aids	62,280	350,307	0	0	0
Total Expenditures:	\$4,578,813	\$5,803,829	\$4,670,361	\$5,934,123	\$1,263,762

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

COST CENTER SUMMARY - (6141):

TRENDS & ISSUES:

This program is funded by the Osceola County Board of County Commissioners to provide assistance to veterans in Osceola County. Additionally this program provides assistance to families and widows of veterans seeking a claim for benefits. This office supports 3 FTEs, which remains unchanged from the FY13 Adopted Budget. Personal Services increased 3.8% due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased 26.8% primarily due to a re-allocation of the costs related to the copier lease agreement.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	108,360	144,477	149,859	155,544	5,685
Operating Expenses	8,146	8,897	9,926	12,587	2,661
Capital Outlay	0	1,430	0	0	0
Total Expenditures:	\$116,506	\$154,804	\$159,785	\$168,131	\$8,346

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

COST CENTER SUMMARY - (6181)

TRENDS & ISSUES:

Per Florida Statute Chapter 29.008, the County is obligated to fund communications, security, maintenance, utilities, facilities, equipment and furnishings for the Guardian Ad Litem (GAL). There are no Personal Services associated with this office, as it is not a mandatory expense. Beginning in FY 14, Facilities Management assumed all Operating Expenses related to the Guardian Ad Litem as part of their Building Maintenance budget (4125).

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	59,444	8,827	0	0	0
Operating Expenses	10,910	1,577	1,100	0	-1,100
Total Expenditures:	\$70,354	\$10,404	\$1,100	\$0	-\$1,100

**FUND 001-GENERAL FUND
LEGAL AID**

COST CENTER SUMMARY - (6185):

TRENDS & ISSUES:

The Legal Aid office is mandated by Florida Statute Chapter 29.0085 to provide community legal services to residents who cannot afford such services. Operating Expenses increased 1.5% for FY14 due to a mandated increase of base year plus annual increase for County obligated legal services.

REVENUES:

Revenues for this program is provided from 25% of every \$65.00 collected for traffic violations by the Clerk of the Circuit Court and remitted to the BOCC.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	77,104	62,629	58,281	60,981	2,700
Less 5% Statutory Reduction	0	0	-2,914	-3,049	-135
Total Revenues:	\$77,104	\$62,629	\$55,367	\$57,932	\$2,565
<u>Expenditures</u>					
Operating Expenses	105,979	107,568	110,795	112,457	1,662
Total Expenditures:	\$105,979	\$107,568	\$110,795	\$112,457	\$1,662

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

COST CENTER SUMMARY - (9531):

TRENDS & ISSUES:

This cost center was established to track funding provided to various agencies for two programs: Child Protection Teams – mandated by F.S. Chapter 39 to provide services to abused children – and the Baker Act – F.S. Chapter 394 to provide community mental health services. Operating Expenses for FY14 remain unchanged from the FY13 Adopted Budget; the Baker Act program's budget is \$400,000 and child protection abuse exams are budgeted at \$65,000. However, Grants and Aids increased \$340,000 from the FY13 Adopted Budget for future contributions to be determined by the BOCC.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	436,050	440,775	465,000	465,000	0
Grants and Aids	388,569	388,569	650,000	990,000	340,000
Total Expenditures:	\$824,619	\$829,344	\$1,115,000	\$1,455,000	\$340,000

**FUND 001-GENERAL FUND
HEALTH UNIT**

COST CENTER SUMMARY - (9641):

TRENDS & ISSUES:

While primarily funded by the State of Florida, the County provides funding for primary and obstetric services at five Health Department locations throughout the community. Also included in the budget is funding for phone service and facility repairs at these locations. Operating Expenses decreased by 5.3% for FY14 primarily due to a reduction in Repairs & Maintenance.

REVENUES:

This cost center is supported by the General Fund

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	1,178	264	0	0	0
Total Revenues:	\$1,178	\$264	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	608,830	672,209	788,545	746,760	-41,785
Total Expenditures:	\$608,830	\$672,209	\$788,545	\$746,760	-\$41,785

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

Mission Statement:

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

FY14 Goals & Objectives:

Goal 1 – Provide electronic W-2s to County employees

- To provide County employees' easy access to their W2s that would be available at any time in order to prepare their personal income tax returns. To continue the effort to make the Comptroller's Office a paperless department.

Goal 2 – Begin process of acquiring a new Time and Attendance System.

- The technical support for the current Time and Attendance System being utilized by the County will end in the near future. Staff will research our current vendor's upgrades and other systems available, including costs for each system. Staff will involve all County stakeholders in the process. This will give the Comptroller's Office the opportunity to prepare budgeting for the acquisition and implementation of a new Time and Attendance System in FY2015.

Goal 3 – Radio Frequency Identification (RFID) implementation for Fixed Assets.

- By identifying fixed assets with RFID inventory tags staff will streamline the inventory and identification process for fixed assets. Comptroller's Office staff will work closely with the IT Department to implement this process.

FY13 Accomplishments:

- In-house completion and submission of the FY2012 Comprehensive Annual Financial Report to the BOCC in March 2013. For the 22nd consecutive year, the County received the Certificate of Achievement for Excellence in Financial Reporting.
- Assured the County was in good financial standing by completing the annual independent audit with an unqualified opinion and no findings or questioned costs.
- Optimized the span of control and efficiencies with-in working groups by reorganizing the organizational chart of the Comptroller's Office.
- Improved efficiency by reducing the time between inputs to posting of each cash receipt by working with Business Process Improvement staff to streamline cash receipting process.
- Provided convenience for retirees and increased process efficiency for staff by implementing electronic payment of insurance premiums for retirees.

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

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The Office of the Comptroller supports 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. The Office of the Comptroller directly supports the BOCC's Strategic Plan: Cost Effective and High Performing County Government Objective 1 – Diversify the revenue sources for County Government. Personal Services supports 22.2 FTEs which is an increase of 0.2 FTE, and represents a slight increase of 0.75% from FY13 Adopted Budget. Operating Expenditures decreased 4.9% from the FY13 Adopted Budget primarily due to a reduction in Other Contractual Services and Repairs & Maintenance. Overall, this budget increased 0.3% from FY13 Adopted Budget.

REVENUES:

This department is supported by the General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	0	131	0	0	0
Total Revenues:	\$0	\$131	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	1,468,575	1,369,583	1,394,240	1,404,519	10,279
Operating Expenses	124,123	110,252	112,745	107,247	-5,498
Total Expenditures:	\$1,592,697	\$1,479,835	\$1,506,985	\$1,511,766	\$4,781

**FUND 001– GENERAL FUND
BUSINESS SERVICES**

MISSION STATEMENT:

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

OMB

FY14 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 FY15.

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, 2014.
2. Provide data/analyses to County Administration and Departments on potential savings realized from recommended changes to future levels of service by March 30, 2014.
3. Prepare a CIP Procedure and obtain approval from the Board of County Commissioners prior to September 30, 2014.

Goal 3 – To streamline processes by working with Business Process Improvements

Objectives:

1. Continue to look for ways to streamline internal business processes to improve service delivery.

Goal 4 – 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 in February with an adopted Plan no later than July 1, 2014.
2. Identify funding sources for projects that are on the horizon and identified as priorities for FY15 by April 30, 2014.
3. Identify additional funding required for projects that need to continue in FY15 by April 30, 2014.

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

COST CENTER SUMMARY - (1241):

TRENDS & ISSUES:

The Office of Management and Budget (OMB) supports implementation and oversight of the following County services: budgets, contracts compliance and grant writing. This office supports 8.0 FTEs, which remains unchanged from FY13. Personal Services increased due a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenditures decreased because of repair and maintenance expenses for the copy machine and office supplies being split between Special Assessments. This cost center is not a revenue generating office and is funded by the General Fund. Overall the FY14 Adopted Budget increased 4% from the FY13 Adopted Budget.

REVENUES:

This department is supported by the General Fund

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	0	0	0	0	0
Miscellaneous Revenues	0	27	0	0	0
Total Revenues:	\$0	\$27	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	591,470	567,525	596,849	623,903	27,054
Operating Expenses	22,471	33,709	26,844	25,963	-881
Capital Outlay	6,568	0	0	0	0
Total Expenditures:	\$620,508	\$601,234	\$623,693	\$649,866	\$26,173

**FUND 001– GENERAL FUND
BUSINESS SERVICES**

SPECIAL ASSESSMENTS

FY14 GOALS & OBJECTIVES

Goal 1 – To continue to provide quality service to the neighborhood serving Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU).

Objectives:

1. Perform minor pond repair projects in at least five Subdivision Pond MSBUs or MSTUs.
2. Perform capital repairs in three of the Subdivision Pond MSBUs or MSTUs subdivisions during FY14. Forecast ahead for challenges and mitigate costs and delays to projects.
3. Create preventative maintenance schedules.

Goal 2 – During FY14, 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, 2014.
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, 2014.

Goal 3 – To streamline processes by working with Business Process Improvements

Objectives:

1. Continue to look for ways to streamline internal business processes to improve service delivery.

**FUND 001-GENERAL FUND
SPECIAL ASSESSMENTS**

COST CENTER SUMMARY - (1242):

TRENDS & ISSUES:

This office supports the administration of the County's Municipal Services Benefits Units (MSBU), Municipal Services Taxing Units (MSTU) and Common Facilities Districts (CFD), compliance with the Uniform Method of Collection, and maintenance of the County's Non-Ad Valorem Assessment Roll. Special Assessments supports 7.6 FTEs, which is unchanged from FY13. Personal Services increased due a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased slightly by 1.5%. Overall the FY14 Adopted Budget represents a 10% increase from the FY13 Adopted Budget.

REVENUES:

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

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	30,909	30,434	40,000	40,000	0
Miscellaneous Revenues	614	996	0	0	0
Less 5% Statutory Reduction	0	0	-2,000	-2,000	0
Total Revenues:	\$31,523	\$31,430	\$38,000	\$38,000	\$0
<u>Expenditures</u>					
Personal Services	363,673	324,505	373,856	417,322	43,466
Operating Expenses	22,622	17,451	26,684	26,289	-395
Total Expenditures:	\$386,296	\$341,956	\$400,540	\$443,611	\$43,071

FUND 001 – GENERAL FUND INFORMATION TECHNOLOGY

FY14 Goals & Objectives:

- Goal 1 – Redesign of the County’s web sites, including the main site, “Osceola.org”.**
- Goal 2 – Completing the Integrated Criminal Justice System (ICJIS) Project to share data electronically between the various criminal justice agencies within Osceola County.**
- Goal 3 – Securing and protecting the County’s information systems and assets by developing and implementing a more formalized Information Security Program.**
- Goal 4 – Improving enterprise level business processes using a standardized methodology and process automation tools to optimize efficiencies and effectiveness across the entire organization.**
- Goal 5 – Fully developing and maturing our Project Management capability and effectiveness, including collecting and analyzing performance metrics and setting performance goals.**

FY13 Accomplishments:

- **Voice over IP telephones installed at most Fire Stations** - The replacement of nearly all traditional phone lines provided by local phone carriers at the Fire Stations resulted in significant monthly recurring cost savings. This was done by utilizing the County’s existing phone system and data network connections.
- **Completed an Enterprise Work Management study related to standardization of software applications and processes Countywide** - This examination determined that the County should seek out and implement individual “best of breed” software applications for its various work management processes. By searching out these software application, work management and supportive technologies can be standardized based upon function. Future software application requests will consider functionality, in conjunction with standardization.
- **Completed a process improvement study for the County’s Building Maintenance financial processes** - This analysis involved the identifying the various finance-related aspects of the County’s Building Maintenance Office. It was focused on the discovery and mapping of the financial processes of the Office, identification of areas of improvement, and progressive implementation of those improvements. Several of the recommendations are currently being implemented.
- **Completion of the Initial County-wide Process Inventory** - An initial Countywide inventory of processes has been collected and aggregated. Subsequent Technology Advisory Committee-approved process improvements will be based upon this initial inventory and future revisions to it.
- **Completion of Countywide Mass Alerting and Notification System** - Assisted in the implementation of a web-based Mass Alerting and Notification system. In joint use between the City of Kissimmee, the City of St. Cloud, Kissimmee Utility Authority, Toho Water Authority and Osceola County, the system has been designed and implemented to provide emergency notifications to any and all Citizens of Osceola County of urgent information as needed.

- **Implementation of a Incident Management System** - Assisted in the discovery and implementation of a SharePoint-based customized Incident Management System to replace, temporarily, an existing Incident Management System. This project was jointly developed by partnership with Emergency Management, Information Technology and Business Process Improvement.
- **Increased Efficiencies Related to County Purchasing Card Processes** - Assisted Procurement Services in coordinating conversations and identifying opportunities with Bank of America in respect to their on-line Work web-based software application. This included the transfer of knowledge to Procurement Services on various opportunities, processes, and capabilities to would enable them to more effectively manage their program.
- **Implementation of the ICJIS Charging Affidavit within Spillman** - Prior to this implementation, the Corrections Department received Charging Affidavit paper forms from all the Law Enforcement agencies and manually enters the information into the current Jail Management System. During the data entry process, the Law Enforcement Officer waits by the Central Processing Unit (CPU) windows with the arrestee until the Corrections Department completes the data entry and proceeds to receive the arrestee so the transfer custody process is completed. The Sheriff's Office can access the Spillman Non-Custody Booking module from the patrol cars. This process eliminates duplicate data entry and minimizes the officer waiting time at the Corrections Facility.
- **Lindsey Software iPad Inspection Module** - There was an increase in the number of inspections completed each day, with the added benefit of less inspection cancellations at the end of the day because the inspectors no longer have to hurry back to the office to upload their data.
- **Local CenturyLink Services Audit** - Phone lines at every county facility were verified, recorded and audited. Unused lines and services were cancelled resulting in an approximate annual savings of \$68,000.
- **Animal Control & Sheriff's Office Consolidated Dispatch** - Consolidating Animal Control calls for services, emergency response and requests calls into one location will minimize the dispatch time between Animal Control, Fire Rescue and Sheriff's Office agencies. This consolidation provides 24 hours service to resolve incidents to Osceola County Citizen. Animal Control will reduce data entry time by having one location that will receive the incident/request call, dispatch it to multiple agencies as needed and transfer the information to all the Animal Control Software.
- **Osceola County Expressway Authority Website** - A separate dedicated website was created for the Osceola County Expressway Authority in order to establish a clear image of the Authority and communicate information clearly to the public.
- **Implementation of Advanced Traffic Management System (ATMS)** - Implementation of an Advanced Traffic Management System (ATMS) to monitor and manage traffic from the ATMS control room at the EOC. The County has completed the installation of the Traffic Management Infrastructure in Phase I and the ATMS software will allow the County to optimize the management of traffic operations, travel demand, and road capacity.

- **Implemented Spillman Law Enforcement Dashboard** - This module allows the Sheriff's Office to maximize the Spillman software by calculating trends and patterns using information in the Spillman database and presenting the information in an easy-to-analyze format. The Sheriff's Office will use the dashboard to spot trends, make informed decisions, and monitor the day-to-day health of their organization. Comparing statistics over periods of time will allow the Sheriff's Office to evaluate the success of crime-fighting strategies and make informed decisions to ensure public safety.
- **Designed and Implemented New Osceola County Animal Services Website** - A separate dedicated website was created for the Osceola County Animal Services in order to establish a clear image of the department and allow for better outreach to the public.
- **Fire Rescue and EMS Logistics SharePoint** - A SharePoint solution was implemented to provide an easy-to-use system for Osceola County Fire Rescue and EMS to create and track requests for supplies, work orders, and issues, reducing the time and materials required for paper requests.
- **Osceola County App Center** - Consolidating all of Osceola County's web applications, both public facing and internal, will enhance the usability and functionality of Osceola.org, and provide the public and staff an easy and quick avenue for accessing the applications they use on a daily basis.

**FUND 001-GENERAL FUND
INFORMATION TECHNOLOGY**

COST SUMMARY - (1244, 1245, 1246, 1247)

TRENDS & ISSUES:

Information Technology is comprised of teams that work on application development, network, systems operations and helpdesk support/training. This office directly supports the BOCC Strategic Plan. In addition, this office is responsible for ensuring the integrity and security of the information stored and processed on the County's computer network. The office includes: IT Administration, IT Project Management, IT Applications Support and IT Infrastructure. IT consists of 36.2 FTEs, which remains unchanged from FY13; however, the General Fund supports 34.7 FTEs. Personal Services increased due a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses include contractual services, maintenance costs associated with aging hardware/software and staff training opportunities. Operating Expenses decreased 7.9% over the FY13 Adopted Budget primarily due to the completion of programming and customizations on existing applications. Capital Outlay includes funds for the replacement of the County website software and the on-going PC replacement program. Overall, the Information Technology Office's FY14 Adopted Budget increased 11% from the FY13 Adopted Budget.

REVENUES:

This department is funded by the General Fund. Information Technology will also generate revenues in FY14 due to an agreement to provide communication and support services for the Library through LSSI.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	0	0	144,780	95,700	-49,080
Less 5% Statutory Reduction	0	0	-7,239	-4,785	2,454
Total Revenues:	\$0	\$0	\$137,541	\$90,915	-\$46,626
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	0	0	2,818,492	2,926,602	108,110
Operating Expenses	0	95	2,618,198	2,410,800	-207,398
Capital Outlay	0	0	671,500	1,451,500	780,000
Total Expenditures:	\$0	\$95	\$6,108,190	\$6,788,902	\$680,712

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

COST CENTER SUMMARY - (1243):

TRENDS & ISSUES:

The Business Process Improvements (BPI) cost center was created to respond to BOCC priority Goal 2 – Cost Effective and High Performing County Government. The primary function is to evaluate the County’s numerous processes and to provide analysis for areas that can be streamlined to improve their efficiency and effectiveness. This office was reorganized during FY13 and is now part of the IT Department. This office supports 2.1 FTEs, a 0.03 decrease from FY13 due to the allocation of the Assistant County Manager position. Operating Expenses decreased 60% as a result of re-allocating projects to IT Project Management. Overall, the Business Process Improvement FY14 Adopted Budget decreased 34% from the FY13 Adopted Budget.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	0	170,098	183,006	159,822	-23,184
Operating Expenses	0	52,613	140,836	55,862	-84,974
Capital Outlay	0	22,770	0	0	0
Total Expenditures:	\$0	\$245,481	\$323,842	\$215,684	-\$108,158

**FUND 001 – GENERAL FUND
PROCUREMENT**

FY 14 Goals & Objectives:

Goal 1 – Roll out complete Procurement Procedure Manual to include desktop procedures.

Goal 2 – Centralization and Monitoring of Certificate of Insurance

Goal 3 – Develop a simplified/streamlined bid/award document.

FY13 Achievements:

- Development of a “Department Direct” approval process to obtain County Manager approval of certain expenditures.
- Reduced number of expired engagements.
- Updated Procurement Card Training.
- Annual vendor outreach event to establish relationships with local and small businesses.
- Successful solicitation of Design/Build firm for the Poinciana Parkway project on behalf of the Osceola Expressway Authority.

**FUND 001-GENERAL FUND
PROCUREMENT**

COST CENTER SUMMARY - (1251):

TRENDS & ISSUES:

The main function of this office is to procure high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity. This office provides excellent customer service and ensures the public trust by adhering to the highest level of professional and ethical standards. This office directly supports the BOCC Strategic Plan. Procurement supports 11.2 FTEs which is an increase of 0.2 FTEs from the FY13 Adopted Budget due to the allocation of the Assistant County Manager position. Personal Services increased due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased due to cost associated with the Vendor Outreach Program and office equipment replacement. Overall, the FY14 Adopted Budget increased 10.4% from the FY13 Adopted Budget.

REVENUES:

This department is supported by the General Fund

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	412	0	0	0	0
Miscellaneous Revenues	0	2,014	0	0	0
Total Revenues:	\$412	\$2,014	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	693,837	623,623	699,542	774,509	74,967
Operating Expenses	34,879	43,709	41,753	43,937	2,184
Total Expenditures:	\$728,716	\$667,332	\$741,295	\$818,446	\$77,151

**FUND 001 – GENERAL FUND
ANIMAL CONTROL**

FY14 Goals and Objectives:

Goal 1: Through collaboration with area animal groups, facilitate provisions for low cost spay/neuter services to Osceola County residents.

1. Identify location in the County that is in most need of spay/neuter services
2. Identify location for potential spay/neuter clinic
3. Develop proposal regarding provisions for spay/neuter in collaboration with SPCA Florida to present to Board of County Commissioners.

Goal 2: Increase pet retention/reduce pet relinquishment

1. Identify, develop and make available various resources to owners who wish to keep their pets
2. Increase community awareness regarding pet relinquishment
3. Collaborate with local veterinary community to develop a wellness voucher program to be funded via grants

Goal 3: Maximize collaborative opportunities

1. Reach out to other animal control/welfare organizations in our area in an effort to maximize services offered, pool resources, and provide support.
2. Communicate with National organizations regarding grant and training opportunities
3. Develop public/private partnerships

FY13 Accomplishments:

1. Restarted the volunteer program
2. Launched our Facebook page and website
3. Participated in the 2013 ASPCA/Rachel Ray 100k Challenge and received a \$5,000 grant
4. Increased adoptions, return to owners, rescues and transfers by 339 animals from June 1-August 31, 2013
5. Obtained Commission approval to vary adoption fees to promote events and during times of high intake
6. Became a Petco Partner and regularly engage in offsite adoptions
7. Became a Best Friends Animal Society shelter network partner to increase collaboration and grant opportunities
8. Animal control vehicles had GPS installed and radio communications were upgraded to digital
9. Two veteran staff members attended their first national conferences, Animal Care Expo and the Society of Animal Welfare Administrators management conference.
10. Completed the Spillman/chameleon interface
11. In collaboration with the City of St. Cloud, were able to get an awning installed outside the animal receiving room
12. Received huge support from the Dawn Brancheau Foundation in the form of 500 dog adoption packages and the construction of an outdoor exercise yard
13. Rescue Agreement was finalized and has been executed with area rescue partners
14. Exceeded estimated revenue for the fiscal year

**FUND 001-GENERAL FUND
ANIMAL CONTROL**

COST CENTER SUMMARY - (2119, 2120, 2121, 2122):

TRENDS & ISSUES:

The Osceola County Animal Shelter balances health, public safety, and welfare needs of the people and animals of Osceola County, while also providing a safe and nourishing environment for its animal residents. It provides a variety of services for the citizens of Osceola County, such as enforcing the Animal Control ordinance that is in place for Osceola County. This Office includes Veterinary Operations (2119), Kennel Operations (2120), Road Operations (2121), and Animal Control Administration (2122). The FY13 budget supports 29.1 FTEs which is unchanged from the FY13 Adopted Budget. Personal Services reflects an increase consistent with updated Retirement and Workers Compensation rates as set by the State as well as a 2% COLA for all non-union staff. Operating Expenses reflects an increase from the FY13 Adopted Budget. This increase is primarily due to veterinary services, gas and oil rates, and cost associated with outsourcing the County licensing program to provide better customer service to county residents. Capital Outlay reflects funding for the replacement of an aged vehicle which meets the criteria for replacement.

REVENUES:

This department is primarily supported by the General Fund, however, it generates revenues to the General Fund through fees and penalties charged to the public. These fees and penalties include charges for providing county tags, daily board for cats/dogs, rabies vaccinations, dangerous dog registration, impound fees, failure to obtain tags, failure to vaccinate, amongst others. The FY14 revenues are based on current collection trends.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	150,251	165,007	151,100	166,000	14,900
Judgment, Fines & Forfeits	9,380	7,655	7,950	11,775	3,825
Miscellaneous Revenues	3,725	7,153	5,000	5,000	0
Less 5% Statutory Reduction	0	0	-8,203	-9,139	-936
Total Revenues:	\$163,356	\$179,814	\$155,847	\$173,636	\$17,789
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	1,494,609	1,379,833	1,463,828	1,480,099	16,271
Operating Expenses	373,741	356,124	393,066	455,122	62,056
Capital Outlay	0	0	70,000	36,000	-34,000
Total Expenditures:	\$1,868,350	\$1,735,957	\$1,926,894	\$1,971,221	\$44,327

**FUND 001 – GENERAL FUND
EMERGENCY MANAGEMENT**

Goal 1 - Lead the development of departmental Continuity of Operations Plans (COOP).

Objectives:

1. Establish a timeline, project process and questionnaire/template.
2. Complete pilot department program.
3. Complete COOP process for three departments.
4. Develop a new Continuity of Operations Plan (COOP) for the new Emergency Operation Center.

Goal 2 - Improve information management effectiveness

Objectives:

1. Complete business process review in progress with BPI.
2. Develop scope of work and RFP for disaster software solicitation.
3. Implement disaster software solution.
4. Develop multi-site integrated Check-In process.
7. Develop and implement electronic Healthcare Facility Plan submission, review, and approval process.

Goal 3 - Enhance disaster resiliency through development of Community Based Disaster Coalition.

Objectives:

1. Identify key stakeholders in community to form partnership for coalition.
2. Formalize partnerships into cohesive organization to handle disaster response.
3. Formalize and develop a Citizen Corps Council that includes CERT, MRC, and Fire Corps
4. Formalize and support of a comprehensive business partnership/recovery outreach program that improves disaster response, business recovery, and community resiliency.
5. Develop a strong volunteer program through CERT activities to provide human capital from the community to assist in disaster response.
6. Increase social media awareness expanding followers through effective marketing.
7. Increase staff and support for Joint Information System.
9. Formalize program into self-governing 501c3 coalition.

Emergency Management Successes

- Initial development of volunteer programs through partnership with community partners.
- Completion of a plan and exercise of Volunteer Reception Center.
- Expanded the Point of Distribution (POD) groups and locations.
- Established an Internship Program & Partnership with UCF.
- Reorganization of the Office of Emergency Management.
- Reestablished and developed Red Cross partnership.
- Implemented an effective GIS/Risk based strategic facilitated discussion for disaster response & recovery.
- Strategic Response Team training and hurricane exercise.
- Risk Shelter surveys update and completion.

**FUND 001-GENERAL FUND
EMERGENCY MANAGEMENT**

COST CENTER SUMMARY - (2141):

TRENDS & ISSUES:

The Emergency Management Office protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters. In previous years, this cost center housed the EMPA (Emergency Management Preparedness and Assistance) and EMPG (Emergency Management Performance Grant) grants in their entirety. For FY14, the EMPG and half of the EMPA grant have been moved to Fund 156 (Federal and State Grants Fund). This cost center supports 3.8 FTEs which is a 1.5 FTE decrease from the FY13 Adopted Budget as grant funded staff have been moved to Fund 156, which accounts for the decrease to Personal Services. Operating Expenses associated with the grants has also moved, accounting for the decrease in FY 14. Capital requests for FY14 are for the EOC (Emergency Operations Center) Information Management System.

REVENUES:

This office is not a revenue producing office, therefore, it is solely supported by General Fund revenues and grant funds which are listed below as Intergovernmental Revenue.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Intergovernmental Revenue	150,494	217,155	183,942	92,211	-91,731
Miscellaneous Revenues	0	7,445	0	0	0
Total Revenues:	\$150,494	\$224,600	\$183,942	\$92,211	-\$91,731
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	457,306	300,657	388,122	300,696	-87,426
Operating Expenses	139,824	224,729	208,123	141,901	-66,222
Capital Outlay	42,658	22,675	38,236	43,707	5,471
Total Expenditures:	\$639,788	\$548,061	\$634,481	\$486,304	-\$148,177

**FUND 001 – GENERAL FUND
PUBLIC WORKS DEPARTMENT**

CONSTRUCTION MANAGEMENT

FY14 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 by administering and working closely with the design team to ensure they utilize the most cost effective techniques and standards in fulfilling the needs of the using departments.
2. 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.
3. Manage the overall construction or renovation process from initial budgeting to the completion of actual construction and close-out.

FY13 Accomplishments:

The following projects were completed:

- Sheriff’s Office Contaminated Storage Facility
- Austin-Tindall Regional Park Expansion
- OHP Multi-Purpose Storage Facility
- Osceola County Welcome Center
- Colt Manufacturing Facility
- West Osceola County Library in Celebration
- Courthouse Square Parking Garage
- Marydia Community Center
- Relocation of the Narcoossee Historic School House
- Osceola County Corrections Facility Main Control Room
- Courthouse Courtroom and Holding
- Design of the Intercession City Health Facility
- Design of the St. Cloud Health Facility
- Design of the Stadium Place Health Facility
- Design of the Poinciana Health Facility
- Design of the Osceola Heritage Park Quad 3 Renovation

Facilities Management

FY14 Goals & Objectives:

1. Collaborate with County departments to ensure facility services are supporting each department's individual operational needs.
2. Evaluate staff allocation and Preventive Maintenance Programs to ensure efficient distribution of staff, particularly in areas which have experienced changes in the magnitude of square footage serviced in the previous fiscal year.
3. Review and alter the 5 year maintenance projects plan to prioritize system replacements which have exceeded the average system life span and have increased maintenance life cycle costs as a result.

FY13 Accomplishments:

The following projects were completed:

1. Maintained 122 County buildings/facilities, with over 1.9 million square feet.
2. Completed 13,253 work orders for maintenance and repair of County facilities.
3. Provided logistical, equipment, set-up, and take-down services for 49 special/community events.
4. Road & Bridge, Fleet Maintenance Building new Metal Roof Installation
5. Completed (Phase 3) of the Jail re-roof project (F-Pod, Classrooms, Kitchen and Long Hall)
6. Historic Courthouse: Exterior Painting, Brick Conditioning and wood repair
7. Remove fuel tanks at the old SO Fleet Service Center to comply with DEP and EPA regulations
8. Replace obsolete X-Ray/Scanners for Main Courthouse
9. Complete refurbishment of the two (2) Main Courthouse HVAC Chillers
10. West Osceola Library move
11. Fire Station #54, Harmony Apparatus Bay floor slip resistant coating replacement
12. SO Admin Foot-Bridge repair and paint
13. Main CH 3rd Floor "front of house" carpet replacement
14. Animal Control new canopy, concrete deck and seating for the animal "Drop Off" area
15. New generator installation, Fire Station #54 Harmony

Mowing Units:

FY14 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. Provide contract monitoring and administration of 19 Contracts covering 17,646 acres of large machine mowing and 32,350 acres of small machine mowing and landscape maintenance to County Right of Ways including the inspection of West 192 and Osceola Parkway.
2. Provide contract monitoring of 4 mowing contracts covering the maintenance of 45 various county owned facilities and the Lake X Sheriff's training facility.
3. Provide in-house mowing for forty eight 48 locations (separate from contracted mowing) as designated such as Natural Parks, Active Parks, Boat Ramps, and Recreational Lands owned by the County.

FY13 Accomplishments:

1. Annual inspection of contractual services for: 17,646 acres of Large Machine Mowing (rough cut)
2. Annual inspection of contractual services for: 32,350 acres of Small Machine Mowing (finish cut and finish cut plus)
3. Annual inspection of contractual services for: 41 County buildings/parcels of land (i.e, libraries, EOC, Sheriff's department, health departments, fire departments, government center, etc).
4. Four (4) maintenance staff members mow/maintain 48 park locations (including 10 active parks, 28 natural resource parks, 8 boat ramps, 2 cemeteries).
5. Administer (18) mowing contracts for mowing and landscape maintenance of County Right of Ways.
6. Contractually mowed 17,646 acres of Large Machine Mowing (rough cut), 32,350 acres of Small Machine Mowing (finish cut and finish cut plus) and 41 County buildings/parcels of land (i.e, libraries, EOC, Sheriff's department, health departments, fire departments, government center, etc).

**FUND 001-GENERAL FUND
PUBLIC WORKS DEPARTMENT**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The General Fund directly supports several areas of the Public Works Department including Facilities Management, Construction Management, Mowing and Small Engine Repair. The FY14 Adopted Budget for Facilities Management is \$9,759,555 which is an 18% reduction from the FY13 Adopted Budget. Included in this budget are funds to replace the roof at the Government Center, replace HVAC units at Animal Control and Bill Beck Health Department, and miscellaneous repair and maintenance projects at the Correctional Facility. Construction Management's FY14 Adopted Budget is \$490,854, which is a 42% increase from FY13 Adopted Budget. The Mowing Unit was established to centralize contract management for mowing. The FY14 Adopted Budget is \$1,905,662 and reflects an 8% increase from the FY13 Adopted Budget due to the increase of contractual services. The Small Engine Repair office is responsible for replacing all extraction tools for Fire/Rescue and small equipment for Road & Bridge and Parks. The total budget request is \$198,616 and reflects a 33% increase from FY13 which accounts for repairs at additional off-site locations. Capital Outlay includes funding for the Historic Courthouse Roof Replacement Project. The Department is responsible for a debt service for The Loop agreement. Overall, the FY14 Adopted Budget represents a 2.6% increase from the FY13 Adopted Budget.

REVENUES:

The General Fund directly supports several areas of the Public Works department including Facilities Management, Construction Management, Mowing and Small Engine Repair.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	0	50	0	0	0
Miscellaneous Revenues	9,584	112,832	88,574	50,531	-38,043
Less 5% Statutory Reduction	0	0	-4,429	-2,527	1,902
Fund Balance	0	0	0	887,672	887,672
Total Revenues:	\$9,584	\$112,882	\$84,145	\$935,676	\$851,531
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	3,389,554	3,373,499	3,335,718	3,609,769	274,051
Operating Expenses	6,252,991	6,625,597	8,478,073	8,377,016	-101,057
Capital Outlay	2,556,209	37,012	214,200	367,902	153,702
Debt Service	499,408	499,408	499,409	499,409	0
Total Expenditures:	\$12,698,162	\$10,535,516	\$12,527,400	\$12,854,096	\$326,696

FUND 001 – GENERAL FUND
COMMUNITY OUTREACH & PUBLIC INFORMATION

FY14 Goals & Objectives:

Goal 1 – Provide information to the public

- 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.
- Produce informational programming and public service announcements of County programs and services, including Commissioner's Corner.
- Produce the Tourism Development Council (TDC) meetings on a monthly basis.
- Serve as a central clearinghouse for all public records requests and media requests for information regarding Osceola County Government.
- Act as liaison with the Hispanic media and community.
- Send out timely, accurate press releases and media advisories in English/Spanish as needed.
- Advertise in local newspapers about county events and programs.
- Continue to use social media (Facebook and Twitter) to inform residents about information that was sent via press releases to local media.
- Provide internal communications to Osceola County employees via InsideOsceola.org and countywide emails.
- Publish the County Manager's Annual Report.
- Plan and execute annual State of the County event.

Goal 2 – Communicate Osceola County government's key messages

- 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.
- Work with other departments and staff to identify and convey information key related to Osceola's goals and objects.

Goal 3 – Community Outreach

- 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.
- Represent the Board of County Commissioners at miscellaneous community meetings, neighborhood events, business associations and other activities.
- Develop and foster positive partnerships with media outlets, community groups and citizens.
- Assist local agencies/departments with the development of Proclamations/Resolutions to be read and approved at BOCC meetings.
- Organize, plan and implement outreach efforts.
- Organize Groundbreaking Ceremonies, Ribbon Cuttings, Town Hall Meetings and other activities as needed.
- Oversee the planning and coordination of special events for the Board of County Commissioners/County Manager.

FY13 Accomplishments:

- Planned and executed State of Osceola event
- Published County Manager's Annual Report
- Increased the number of stories in local media that reflect positively on Osceola County's policy and operational successes.
- Established improved communication for commissioners with their constituencies and strengthened forums between county and citizens.
- Conducted numerous community outreach events with staff and commissioners
- Strengthened Commissioners' Corner videos with on location shoots
- Increased information about Osceola County to the community through press releases, web site, social media, videos and outreach events in order to better educate citizens about county government's plans, goals and actions.
- Efficiently handled public record and media requests and complied with state statute and improved government transparency.
- Helped other departments with specific messages tied to strategic plan initiatives and other events that resulted in streamlined, efficient government.

**FUND 001-GENERAL FUND
COMMUNITY OUTREACH & PUBLIC INFORMATION OFFICE**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The Public Information Office ensures that Osceola County citizens are informed of services and initiatives of the Osceola County Government. This Office supports 4 FTEs, which remained unchanged from the FY13 Adopted Budget. However, Personal Services reflects a 7.4% increase due to one position being reclassified and a 2% Cost of Living Adjustment (COLA). Operating Expenses increased by 56.7% due to the State of the County special event. Capital Outlay has been budgeted for FY14 for the acquisition of a camera and software license renewals.

REVENUES:

This department is supported by the General Fund. However, revenue has been budgeted in FY14 to account for sponsorships for the State of the County event.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	3,734	1,214	0	0	0
Miscellaneous Revenues	0	69	0	18,000	18,000
Total Revenues:	\$3,734	\$1,283	\$0	\$18,000	\$18,000
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	222,956	209,247	293,526	315,300	21,774
Operating Expenses	30,783	24,996	34,016	53,309	19,293
Capital Outlay	0	0	2,500	5,400	2,900
Total Expenditures:	\$253,739	\$234,243	\$330,042	\$374,009	\$43,967

**FUND 001 – GENERAL FUND
STRATEGIC INITIATIVES**

STRATEGIC INITIATIVES – COST CENTER SUMMARY (1428)

MISSION STATEMENT:

The Strategic Initiatives Office completes projects at the direction of the County Manager and the Board of County Commissioners.

FY14 Goals & Objectives:

Goal 1 – Grow and Diversify the County’s Economy

Objective: Redevelop or revitalize the Highway 192 corridor – more attractive with viable businesses.

- Continue working on the BCC’s recommended strategies with the W192 Development Authority.
- Complete the three redevelopment plans for the West 192 Community Redevelopment District.
- Continue to support the West 192 Redevelopment Authority activities.

Goal 2 – Upgrade County Infrastructure and Transportation Network: Prepare for growth

Objective: Develop multi-modal transportation options.

- Continue supporting the Osceola County Expressway Authority (OCX)
- Pursue the development (planning, funding, construction and maintenance) of the OCX 2040 Master Plan roads – Poinciana Parkway, Southport Connection, Northeast Xway Connector, and Osceola Parkway Extension (all roads which are planned to be multi-modal)

Goal 3 – Create Great Neighborhoods for the Future: Safe and Livable

Objective: Develop mixed use communities in appropriate locations.

- Continue working with the Property Owners within Mixed Use Districts to ensure County’s growth and development objectives are achieved.
- Implement the Mixed Use District Development Standards required in the Mixed Use Future Land Use designation.
- Partner with Desert Ranch in development and adopting a Sector Plan for the North Ranch Property.

FY13 Accomplishments:

- W192 Development Authority
- Securing P D & E Funding for:
 - Southport Connector
 - Osceola Parkway Extension
 - I-4 Segment of Poinciana Parkway
 - Cypress Parkway Segment of Poinciana Parkway
- Completion of Northeast District Concept Plan and Mixed Use District Code

ECONOMIC DEVELOPMENT – COST CENTERS SUMMARY (5101, 5102, 5104)

MISSION STATEMENT:

The Economic Development Department's mission is to work with the City of Kissimmee, City of St. Cloud and the Greater Osceola Partnership for Economic Prosperity 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.

FY14 Goals & Objectives:

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

Goal 1 - Implement Strategic Plan approved by the Board to create opportunities for Osceola County to diversify the local tax base.

- Work with the City of St. Cloud, City of Kissimmee and the Greater Osceola Partnership for Economic Prosperity to make Osceola County a premier business location.
- Work on implementation of cluster study, through outreach in areas of the five selected clusters.
- Increase number of successful Osceola County startup businesses.
- Form partnerships with local educational partners to establish training opportunities to increase the number of skilled workforce in Osceola County.
- Work with Small Business Development Center, Hispanic Business Initiative Fund, Workforce Central Florida and other entities to promote and provide assistance to small businesses on an ongoing basis.

Goal 2 - Revitalize distressed areas in Osceola County

- Educate new and existing businesses about Enterprise Zone incentives to encourage reinvestment and job creation for Zone residents on an ongoing basis.
- Work with partners to explore opportunities for other distressed areas for creation of CRAs on an ongoing basis.

Goal 3- Lobbying

- Contract with effective lobbyists at both state and federal levels.
- Effectively pursue Osceola County's legislative agenda and concerns on an ongoing basis.
- Keep Board informed of any potential legislative changes and concerns.

FY13 Accomplishments:

- Received \$77,339 in State incentives applied for by businesses within the Kissimmee/Osceola County Enterprise Zone. *Impact: More than \$2 million in capital investment was made in the enterprise zone.*
- Hosted a lender roundtable discussion on the pros and cons of setting up a local micro loan program.
- *Impact: Increase funding opportunities for small businesses.*
- Rejoined Metro Orlando EDC. *Impact: Regional Partnerships-Metro Orlando EDC promotes Osceola County through its local, national and international marketing campaigns.*
- Established Greater Osceola Partnership for Economic Prosperity (GOPEP). *Impact: Unified vision for economic development.*
- Approved eight (8) manufacturing equipment refund applications. *Impact: Refunded more than \$63,000 back to local companies for their investment in manufacturing equipment.*
- Established an Agriculture and Food Production Advisory Board. *Impact: Opportunity to link to agriculture activity (and the potential evolution of this activity) in the County.*
- Arranged to have 22 businesses give an economic development update at Commission Board Meetings. *Impact: Allowed Commissioner and residents to learn more about the economic impact of our businesses community.*

**FUND 001-GENERAL FUND
STRATEGIC INITIATIVES**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The Strategic Initiatives Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101), QTI and Other Incentives (5102), and Small Business Incentives (5104). The use of Strategic Initiatives principles creates new choices and opportunities for residents of Osceola County. Strategic Initiatives supports Goal 1 of the Strategic Plan; Grow and Diversify the County's Economy, Objective 1 – Increase number of small business starting and growing in the County. In FY13 Economic Development became a part of Strategic Initiatives. This Department supports 5.9 FTEs, which is a decrease of 0.7 FTE from the FY13 Adopted Budget due to the split funding of 2 positions allocated to different funds and results in a 11.4% decrease to Personal Services. Operating Expenses decreased 1.3% due to funding for a study of the West 192 corridor being moved to Fund 150 - West US 192 Development Authority.

REVENUES:

The Osceola County Strategic Initiatives Department is supported by General Fund. The Balance Forward reflected for this department is from monies that have been carried forward from prior fiscal year (FY13) related to Qualified Targeted Industry Tax Program.

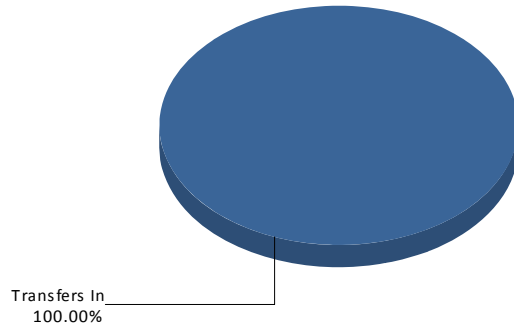
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	30,000	11	0	0	0
Fund Balance	0	0	2,291,173	0	-2,291,173
Total Revenues:	\$30,000	\$11	\$2,291,173	\$0	-\$2,291,173
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	673,638	639,427	474,035	420,118	-53,917
Operating Expenses	1,413,267	1,257,601	3,895,130	3,843,247	-51,883
Capital Outlay	1,601	1,221	0	0	0
Total Expenditures:	\$2,088,506	\$1,898,249	\$4,369,165	\$4,263,365	-\$105,800

FUND 010-DESIGNATED AD VALOREM TAX

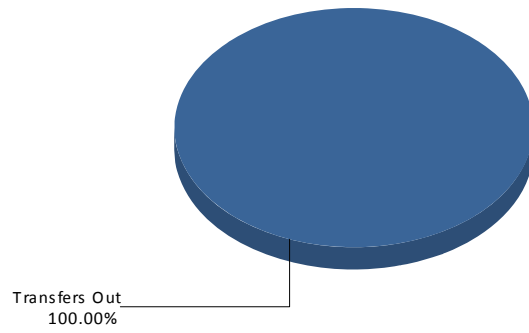
DESIGNATED AD VALOREM TAX (DAT)
Programs & Services:

Transportation

Revenues



Expenditures



FUND 010-DESIGNATED AD VALOREM TAX

FUND SUMMARY:

TRENDS & ISSUES:

The Designated Ad Valorem Tax (DAT) was established by Ordinance # 12-40 and approved by the Board of County Commissioners (BOCC) on November 5, 2012. FY 14 is the first year of implementation and funding will be used to offset operations of the Transportation Trust Fund (Fund 102).

REVENUES:

Revenue is generated as a result of calculating a tax increment of 33% on property tax values on all new growth and 18.2% on all other non-exempt properties within the urban growth boundary. Revenue is received through a Transfer In from the General Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Transfers In	0	0	0	894,532	894,532
Total Revenues:	\$0	\$0	\$0	\$894,532	\$894,532
Expenditures					
Transfers Out	0	0	0	894,532	894,532
Total Expenditures:	\$0	\$0	\$0	\$894,532	\$894,532

Special Revenue Funds

Table of Contents

Fund - Fund Title	Page
Special Revenue Fund Group Description	1
101 – TDT RIDA Tax Bond 2012 Project Fund.....	2
102 – Transportation Trust Fund	4
103 – Drug Abuse Treatment Fund	20
104 – Tourist Development Tax Fund	22
105 – Fifth Cent Tourist Development Tax Fund	43
106 – Sixth Cent Tourist Development Fund.....	45
107 – Library District Fund	47
109 – Law Enforcement Trust Fund	52
111 – SHIP State Housing Initiative Program Fund.....	54
112 – Emergency (911) Communications Fund	56
113 – Buenaventura Lakes MSBU Fund	58
114 – Neighborhood Stabilization Program (NSP) Fund	60
115 – Court Facilities Fund.....	62
117 – Library Endowment Fund.....	64
118 – Homelessness Prevention & Rapid Re-Housing Fund (HPRP).....	66
122 – Neighborhood Stabilization Program 3 Fund	68
123 – TDT Refunding & Imp Bond Series 2012 Project Fund	70
124 – Environmental Land Acquisition Fund.....	72
125 – Environmental Land Maintenance Fund	75
126 – G.O. Bond Series 2010 Environmental Land Acquisition Fund	77
128 – Subdivision Pond MSBU Fund	79
129 – Street Lighting MSBU Fund.....	145
130 – Court Technology Fund	179
134 – Countywide Fire Fund	185
136 – Homestead Foreclosure Mediation Fund.....	200
139 – Criminal Justice Training Fund	202
141 – Boating Improvement Fund	204
148 – The Building Fund	207

Fund - Fund Title	Page
149 – East 192 Community Redevelopment Area	213
150 – West 192 Development Authority	215
151 – Community Development Block Grant (CDBG) Fund	217
152 – Municipal Services Tax Units (MSTU) Fund	219
153 – Municipal Services Benefit Units (MSBU) Fund.....	250
154 – Constitutional Gas Tax Fund	257
155 – W192 Redevelopment Fund	259
156 – Federal and State Grants Fund	263
158 – Intergovernmental Radio Communication Fund	265
168 – Section 8 Fund	268
177 – Fire Impact Fee Fund	270
178 – Parks Impact Fee Fund	272
180 – Inmate Welfare Fund	274
182 – Transportation Impact Fee Zone 2 Fund	276
183 – Transportation Impact Fee Zone 3 Fund	278
184 – Transportation Impact Fee Zone 4 Fund	280
187 – Transportation Impact Fee Poinciana Overlay Fund	282

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.

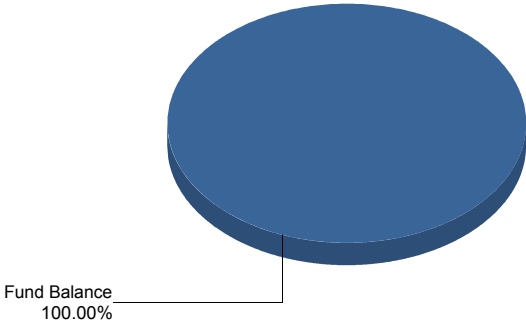
FUND 101-TDT RIDA TAX BOND 2012 PROJECT

TDT RIDA TAX BOND 2012 PROJECT
Programs & Services:

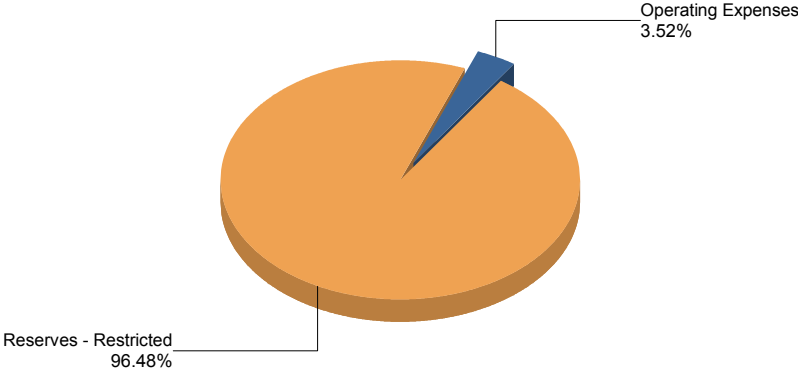
Amortized Rent

Construction

Revenues



Expenditures



FUND 101-TDT RIDA TAX BOND 2012 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

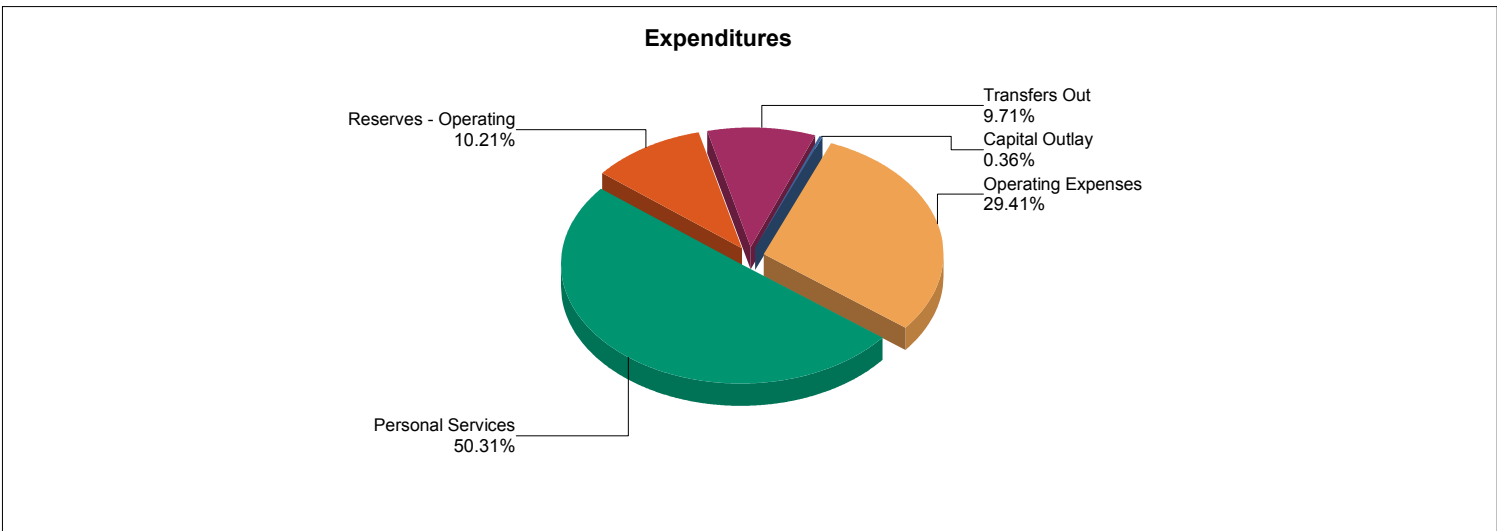
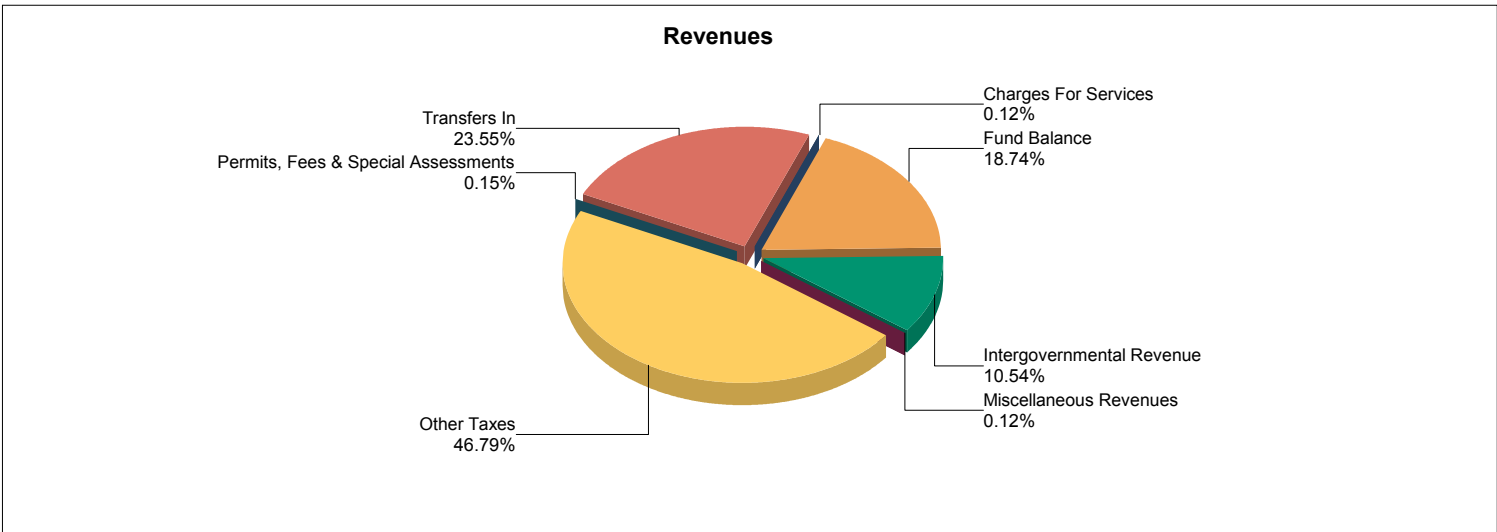
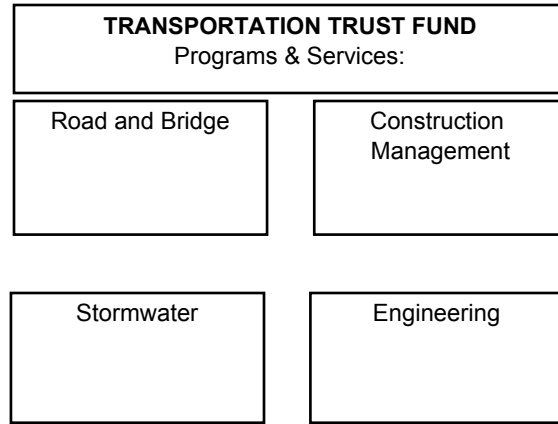
This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. In previous years, this Fund provided funding for the County's portion of the construction costs for the OMNI Convention Center which is now complete. Currently, this Fund provides funding for amortized rent payments for the OMNI Convention Center for 30 years.

REVENUES:

The funding sources include Balance Forward.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	0	690,000	0	0	0
Miscellaneous Revenues	0	27,988	50,000	0	-50,000
Less 5% Statutory Reduction	0	0	-2,500	0	2,500
Transfers In	0	6,666,667	0	0	0
Other Sources	0	11,143,333	0	0	0
Fund Balance	0	0	10,062,611	9,754,592	-308,019
Total Revenues:	\$0	\$18,527,988	\$10,110,111	\$9,754,592	-\$355,519
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Expenditures					
Operating Expenses	0	228,699	343,049	343,049	0
Capital Outlay	0	4,080,087	0	0	0
Reserves - Restricted	0	0	9,767,062	9,411,543	-355,519
Total Expenditures:	\$0	\$4,308,786	\$10,110,111	\$9,754,592	-\$355,519

FUND 102-TRANSPORTATION TRUST FUND



FUND 102-TRANSPORTATION TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Trust Fund includes revenues and appropriations for transportation related expenditures such as construction or maintenance of roads, bridges, stormwater, mass transit, and purchase of right-of-way. Personal Services supports 133.5 FTEs, a decrease of 0.1 FTE due to the re-allocation of split funded positions. Personal Services increased due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenditures increased 7.3% due to increases in Professional Services, Repair and Maintenance – Automotive and an increase in fuel costs. Capital Outlay requests include an air compressor, hydraulic lift, variable message sign and software. Transfers Out represents costs associated with the General Fund cost allocation plan, funds to support fleets and funding for Intergovernmental Radio Communications. Reserves Operating are comprised of Reserves for Cash which equal 9% of the total operating budget and Reserves for Contingency which equal 7% of the total operating budget. This Fund relies on General Fund for additional support as it is not able to support its operation. The FY14 Adopted Budget represents a 0.25% increase from the FY13 Adopted Budget.

REVENUES:

The Transportation Trust Fund is funded through the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), the Local Option Fuel Tax (6 cents per gallon), miscellaneous revenues, and engineering fees. Based on estimates from the Department of Revenue, fuel taxes are expected to increase 1.5% for FY14. Due to spending trends and decreases to the Fund Balance, this fund will require a \$3.6 million transfer from the General Fund and the Dedicated Ad Valorem Fund to cover its expenditures to allow for adequate reserves. Other sources of income are interest and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Other Taxes	7,371,188	7,718,551	7,560,295	7,707,626	147,331
Permits, Fees & Special Assessments	18,643	24,108	15,000	25,000	10,000
Intergovernmental Revenue	1,680,429	1,720,561	1,743,979	1,736,587	-7,392
Charges For Services	33,679	20,507	0	19,000	19,000
Miscellaneous Revenues	252,156	168,534	129,473	19,500	-109,973
Less 5% Statutory Reduction	0	0	-472,437	-475,386	-2,949
Transfers In	6,936,655	3,083,485	1,952,068	3,879,399	1,927,331
Fund Balance	0	0	5,029,867	3,087,142	-1,942,725
Total Revenues:	\$16,292,750	\$12,735,746	\$15,958,245	\$15,998,868	\$40,623
Expenditures					
Personal Services	8,080,438	7,269,931	7,670,221	8,049,244	379,023
Operating Expenses	3,302,199	3,435,476	4,381,469	4,704,941	323,472
Capital Outlay	0	24,432	221,364	58,300	-163,064
Transfers Out	4,937,393	2,909,256	1,346,443	1,553,287	206,844
Reserves - Operating	0	0	1,958,723	1,633,096	-325,627
Reserves - Assigned	0	0	380,025	0	-380,025
Total Expenditures:	\$16,320,030	\$13,639,095	\$15,958,245	\$15,998,868	\$40,623

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	145.10	132.35	133.60	130.50	-3.10
Part Time:	0.00	0.00	0.00	3.00	3.00
Total Personnel:	145.10	132.35	133.60	133.50	-0.10

**FUND 102 – TRANSPORTATION TRUST FUND
FACILITIES MANAGEMENT**

FY14 Goals & Objectives:

1. Collaborate with County departments to ensure facility services are supporting each department's individual operational needs.
2. Evaluate staff allocation and Preventive Maintenance Programs to ensure efficient distribution of staff, particularly in areas which have experienced changes in the magnitude of square footage serviced in the previous fiscal year.
3. Review and alter the 5 year maintenance projects plan to prioritize system replacements which have exceeded the average system life span and have increased maintenance life cycle costs as a result.

FY13 Accomplishments:

The following projects were completed:

1. Maintained 122 County buildings/facilities, with over 1.9 million square feet.
2. Completed 13,253 work orders for maintenance and repair of County facilities.
3. Provided logistical, equipment, set-up, and take-down services for 49 special/community events.
4. Road & Bridge, Fleet Maintenance Building new Metal Roof Installation
5. Completed (Phase 3) of the Jail re-roof project (F-Pod, Classrooms, Kitchen and Long Hall)
6. Historic Courthouse: Exterior Painting, Brick Conditioning and wood repair
7. Remove fuel tanks at the old SO Fleet Service Center to comply with DEP and EPA regulations
8. Replace obsolete X-Ray/Scanners for Main Courthouse
9. Complete refurbishment of the two (2) Main Courthouse HVAC Chillers
10. West Osceola Library move
11. Fire Station #54, Harmony Apparatus Bay floor slip resistant coating replacement
12. SO Admin Foot-Bridge repair and paint
13. Main CH 3rd Floor "front of house" carpet replacement
14. Animal Control new canopy, concrete deck and seating for the animal "Drop Off" area
15. New generator installation, Fire Station #54 Harmony

**FUND 102-TRANSPORTATION TRUST FUND
FACILITIES MANAGEMENT**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Facilities Management is responsible for all routine daily and preventative maintenance, along with repairs, of County facilities. This office administers all contractual services associated with building operations and processes invoices for services and utilities. Operating Expenditures for FY 14 increased by 11% from FY13 Adopted Budget.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	37,066	64,005	71,050	7,045
Total Expenditures:	\$0	\$37,066	\$64,005	\$71,050	\$7,045

**FUND 102 – TRANSPORTATION TRUST FUND
STORMWATER**

FY14 Goals & Objectives:

1. Maintain and improve County drainage infrastructure.
 - Implement functional maintenance program on stormwater ponds within the County.
 - Develop a comprehensive Capital Improvement Program (CIP) to facilitate grant funding opportunities.

2. Minimize fiscal impacts of water quality regulations.
 - Monitor and analyze proposed legislation and rule making efforts.
 - Coordinate with Federal, State and Local Agencies and locally guide the Basin Management Action Plan (BMAP), Total Maximum Daily Load (TMDL), and Numeric Nutrient Criteria (NNC) processes and outcomes utilizing all data, tools, local knowledge and partnerships.
 - Administer sampling program at County outfalls to assess compliance with stormwater regulations.

FY13 Accomplishments:

- Public Works successfully completed negotiations with FDEP regarding the applicability and timing of the Lake Cypress, Kissimmee, Jackson & Marian Total Maximum Daily Loads (TMDLs).
- Created stormwater geo database using ArcGIS to facilitate rapid data access for everyday use as well as for emergency operations.
- Capital improvement projects performed on 12 subdivision ponds.
- Over 400 inspections performed.
- Over 25 South Florida Water Management District permits closed out and transferred to the appropriate maintenance entity.
- Thirty (30) Stormwater Pond Maintenance Agreements drafted and eleven (11) fully executed.
- Completed County-wide pollutant loading model and assessment for surface water quality compliance.
- Over 500 water quality samples taken at major County outfall locations.

**FUND 102-TRANSPORTATION TRUST FUND
STORMWATER**

COST CENTER SUMMARY - (4150):

TRENDS & ISSUES:

Stormwater cost center provides stormwater monitoring and improvements that directly impact infrastructures and public Safety. For FY14 this office supports 2 FTEs, which remains unchanged from FY13 Adopted Budget. There were no changes to FTEs from the FY13 Adopted Budget, however, a decrease to Personal Services results from employee Open Enrollment selections. Operating Expenditures increased 29.7% from the FY13 Adopted Budget due to the addition of contracted stormwater facility repairs.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	82,432	84,153	138,776	135,136	-3,640
Operating Expenses	56,639	128,223	469,440	292,279	-177,161
Total Expenditures:	\$139,071	\$212,376	\$608,216	\$427,415	-\$180,801

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

COST CENTER SUMMARY - (4152):

TRENDS & ISSUES:

The Public Works/Project Management section oversees the administration, budget preparation and control functions of the Public Works Department. For FY14, this cost center supports 7.4 FTEs, which is a decrease of 0.5 FTEs from FY13 due to the re-allocation of positions. Personal Services increased due to a 2% Cost of Living Adjustment (COLA) for all non-union staff and changes to Retirement contribution rates set by the State. The budget for Operating Expenses represents an increase due to expenses related to freight and postage as these expenses were previously 100% allocated to the Stormwater office.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	158	0	0	0	0
Total Revenues:	\$158	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	754,425	631,174	591,790	534,801	-56,989
Operating Expenses	50,924	82,012	47,303	51,183	3,880
Capital Outlay	0	7,050	0	0	0
Total Expenditures:	\$805,349	\$720,236	\$639,093	\$585,984	-\$53,109

FUND 102 – TRANSPORTATION TRUST FUND
TRAFFIC ENGINEERING

FY14 Goals & Objectives:

- Traffic Signal Mast Arm Assessment – Perform assessment of county owned/maintained mast arms signal to ensure structures are safe, address any deficiencies and prioritize replacement of aging structures.
- ADA Transition Plan – Evaluate and develop an ADA Transition Plan for Osceola County that will focus on pedestrian facilities within the County’s right-of-way. Includes identify roadways to be included in the transition plan, develop criteria for screening the level of improvements, detailed field inventory of the roadways, recommended improvements, prepare construction cost estimates, and prioritize project.
- ATMS Phase III will be completed this month and expands the network to Poinciana Blvd, Pleasant Hill Road, Cypress Parkway and US 17-92 from downtown Kissimmee to Poinciana. Construction includes fiber optic cable, closed circuit TV (CCTV), arterial Dynamic Message Signing (DMS) which are connected back to the County’s Traffic Management Center (TMC).

FY13 Accomplishments:

- Completion of FDOT Infrastructure Grant Program projects which included approximately 4000 LF of sidewalk Koa Street and Old Canoe Creek Road/Canoe Creek Road, Mast Arm Replacement on Pleasant Hill Road at Liberty HS and curbing and sidewalk construction on Ernest Street.
- Completion of Phase II of the Advance Traffic Management System. This expansion consisted of the intelligent Transportation System (ITS) infrastructure, fiber optic cable, closed circuit TV (CCTV) and arterial Dynamic Message Signing (DMS). The network expanded to Boggy Creek Road, Osceola Pkwy, Buenaventura Blvd and US192 to the west most signal at Black Lake Road. All traffic signals along these roadways were connected together into a centralized traffic management system and include signal cabinet upgrades at specified locations.

**FUND 102-TRANSPORTATION TRUST FUND
TRAFFIC ENGINEERING**

COST CENTER SUMMARY - (4154):

TRENDS & ISSUES:

The Traffic Engineer cost center has the responsibility of performing traffic studies and assisting in needs assessment and planning of roads and transportation capital improvement projects. This office supports 18.0 FTEs, which remains unchanged from FY13. Personal Services increased due to a 2% Cost of Living Adjustment (COLA) for all non-union staff and changes to Retirement contribution rates set by the State. Operating Expenditures increased in FY14 due to expenses for Professional Services relating to Network Engineering for the Advanced Traffic Management System (ATMS) network and the Traffic Management Center (TMC). The Capital Outlay budget includes funding for a hydraulic lift, air compressor, the replacement of a Variable Message Sign, Highway Capacity Software for intersection capacity analysis, Sign Shop software upgrades and Traffic Control Software for the TMC.

REVENUES:

This office is supported by Transportation Trust fund revenues; however, it generates additional revenues to support services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	113	19,696	0	17,000	17,000
Miscellaneous Revenues	166,025	87,155	0	0	0
Less 5% Statutory Reduction	0	0	0	-850	-850
Fund Balance	0	0	0	250,000	250,000
Total Revenues:	\$166,138	\$106,851	\$0	\$266,150	\$266,150
<u>Expenditures</u>					
Personal Services	1,043,818	1,053,608	1,189,354	1,244,532	55,178
Operating Expenses	1,056,789	1,111,732	1,631,765	1,883,392	251,627
Capital Outlay	0	0	50,995	40,300	-10,695
Total Expenditures:	\$2,100,607	\$2,165,340	\$2,872,114	\$3,168,224	\$296,110

**FUND 102 – TRANSPORTATION TRUST FUND
ENGINEERING**

FY14 Goals & Objectives:

- Provide guidance and oversight for all Roadway, Traffic, and Stormwater projects, for both design and construction, to ensure successful and cost effective completion, on schedule and within budget.
- Respond to citizen complaints regarding infrastructure condition promptly upon receipt and provide appropriate technical feedback and direction to other departments when system modifications are required.
- Provide technical assistance to Road and Bridge, Assessments, Community Development and Transportation Planning, regarding infrastructure condition, needs and costs, proposed development impacts,
- Develop and administer right of way management program through appraisal, acquisition and property management of leases and dispositions.

FY13 Accomplishments:

- Settled /closed remaining parcels on Narcoossee and Boggy Creek projects.
- Started construction on Osceola Parkway Phase 2
- Developed drainage projects to utilize available budgets.
- Developed plans and initiated Osceola Parkway resurfacing project.
- Provided technical assistance to Osceola Expressway Authority for Poinciana Parkway Project.
- Developed revised CM&R contract for horizontal projects.
- Continued implementation of countywide sidewalk program.

**FUND 102-TRANSPORTATION TRUST FUND
ENGINEERING**

COST CENTER SUMMARY - (4155):

TRENDS & ISSUES:

The Engineering Section has the responsibility of providing engineering support for the construction of roads and transportation capital improvement projects. This office supports 3.3 FTEs, which is an increase of 0.3 FTEs from FY13. Personal Services increased 22% due to the re-allocation of Public Works Administrator position and a 2% Cost of Living Adjustment (COLA) for all non-union staff and changes to Retirement contribution rates set by the State. Capital Outlay is for Right of Way Acquisition software.

REVENUES:

This office is supported by Transportation Trust fund revenues; however, it generates revenues received from engineering permits and fees.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	18,643	24,108	15,000	25,000	10,000
Less 5% Statutory Reduction	0	0	-750	-1,250	-500
Total Revenues:	\$18,643	\$24,108	\$14,250	\$23,750	\$9,500
<u>Expenditures</u>					
Personal Services	452,483	221,548	283,989	346,949	62,960
Operating Expenses	28,281	5,885	9,008	8,838	-170
Capital Outlay	0	0	0	5,000	5,000
Total Expenditures:	\$480,763	\$227,432	\$292,997	\$360,787	\$67,790

**FUND 102 – TRANSPORTATION TRUST FUND
ROADWAY CONSTRUCTION**

FY14 Goals & Objectives:

- Administer CIP projects within approved schedules and budgets through quality and timely review of designs, constructability reviews, contract reviews, and construction management.
- Respond to citizen complaints regarding worksite condition problems promptly upon receipt and provide appropriate technical feedback and direction to the CEI and contractor.
- Provide technical assistance to Road and Bridge, Assessments, Community Development and Transportation Planning, regarding infrastructure costs and proposed development impacts.
- Perform bridge safety assessment to ensure our bridges are as safe as they can be for the travelling public and to properly address any deficiencies.

FY13 Accomplishments:

1. Finalized design Osceola Parkway Phase 2.
2. Relocated utilities and started construction on Osceola Parkway Phase 2.
3. Finalized Design and started construction on Sherriff's Office Access Road.
4. Started Construction on City of Kissimmee Trail
5. Provided assistance on functional pond repair projects.
 - Started construction on BVL pond repairs
 - Started construction on Neptune Shores
 - Started construction on Hilliard Place, Hunter Ridge, & Narcoossee Acres
 - Started construction on Regal Oaks
 - Started construction on Hammock Pointe
 - Started construction on Royale Oaks
6. Reviewed plans and provided comments on the Osceola Parkway resurfacing project.
7. Provided technical assistance to Osceola Expressway Authority for Poinciana Parkway Project.
8. Developed revised CM&R contract for horizontal projects.
9. Continued construction management assistance of Countywide sidewalk program.
 - Completed construction on Indian Pointe
 - Started construction on Partin Settlement (Sidewalk/Pedestrian Bridge)
10. Administered management of FDOT grants for LAP and JPA projects.
 - Completed construction on KOA (Sidewalk)
 - Completed construction on Canoe creek and Old Canoe Creek (Sidewalk)
 - Completed construction on Liberty High School (Sidewalk)
 - Completed construction on Ernest Street (Roadway and Drainage)
 - Started construction on Boscobel (Sidewalk)
 - Started construction on Carroll Street (Sidewalk)
 - Started construction on Neptune road (Sidewalk)
11. Closed out Impact Fee projects.
12. Managed construction of Poinciana 3 bridge and the utility relocation phase of Poinciana 3 project.
13. Provided scope and contract comments for drainage retrofit projects on Poinciana, Hamilton's, Reserve and Ham Brown/Old Tampa Highway projects.

14. Reconstructed several residential concrete roadways in the Narcoossee Rd area. These roadways were reconstructed as asphalt roadways which caused a temporary, but significant disruption to the residents. However, future repair work to the asphalt roadways should result in only a minor impact to the residents.
15. Paved Old Oak Trail to meet resident requests for a paved roadway.

**FUND 102-TRANSPORTATION TRUST FUND
ROAD WAY CONSTRUCTION**

COST CENTER SUMMARY - (4156):

TRENDS & ISSUES:

The Roadway Construction Section has the responsibility of planning, coordinating and managing the construction of roads and transportation capital improvement projects. This office supports 7.0 FTEs, which is an increase of 2.0 from FY13. Personal Services is increasing as a result of the re-allocation of the Project Accountant position, a 2% Cost of Living Adjustment (COLA) for all non-union staff and changes to Retirement contribution rates set by the State. Operating Expenses increased from the FY13 Adopted Budget primarily due to Gas & Oil and Training expenses.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	633,401	449,083	452,668	678,788	226,120
Operating Expenses	24,345	23,768	23,263	36,056	12,793
Total Expenditures:	\$657,746	\$472,852	\$475,931	\$714,844	\$238,913

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

FY14 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 unincorporated areas of Osceola County. Specifically in the next Fiscal Year the goals and objectives are as follows:

1. To resurface approximately 45 lane miles of paved roadways.
 - Resurface approximately 42 lane miles of road in accordance with FDOT standards.
2. Maintain Paved Roadway Infrastructure
 - Utilize cold and hot asphalt repair methods that cover approximately 1,900 lanes miles of paved roadway infrastructure.
3. Maintain storm water Infrastructure
 - Clean and maintain approximately 45 miles of roadside and 7 miles of outfall storm water ditch infrastructure annually.

FY13 Accomplishments:

1. Cleaned approximately 9.5 miles of storm water outfall infrastructure conveyance systems.
2. Cleaned/versa ditched approximately 44 miles of storm water roadside infrastructure conveyance systems.
3. Resurfaced approximately 53.95 miles of paved roadways.
4. Utilized approximately 946 tons of hot/cold mix asphalt for pot hole repair.
5. Provided approximately 4,756 miles of maintenance to unpaved roadways

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

COST CENTER SUMMARY - (4157):

TRENDS & ISSUES:

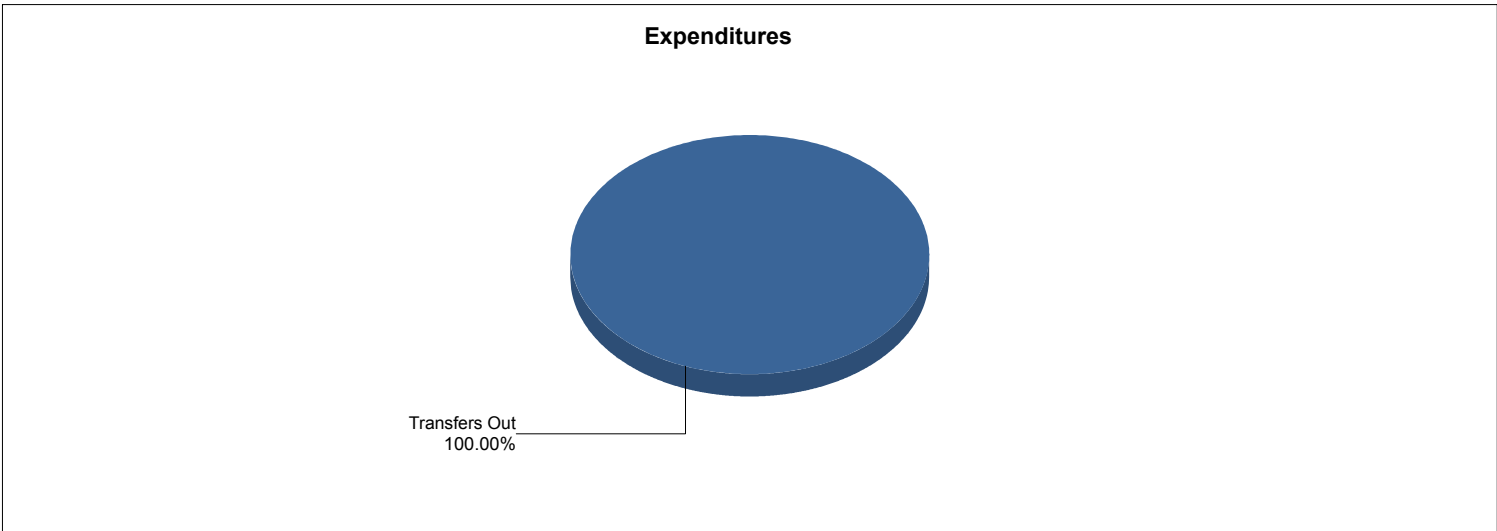
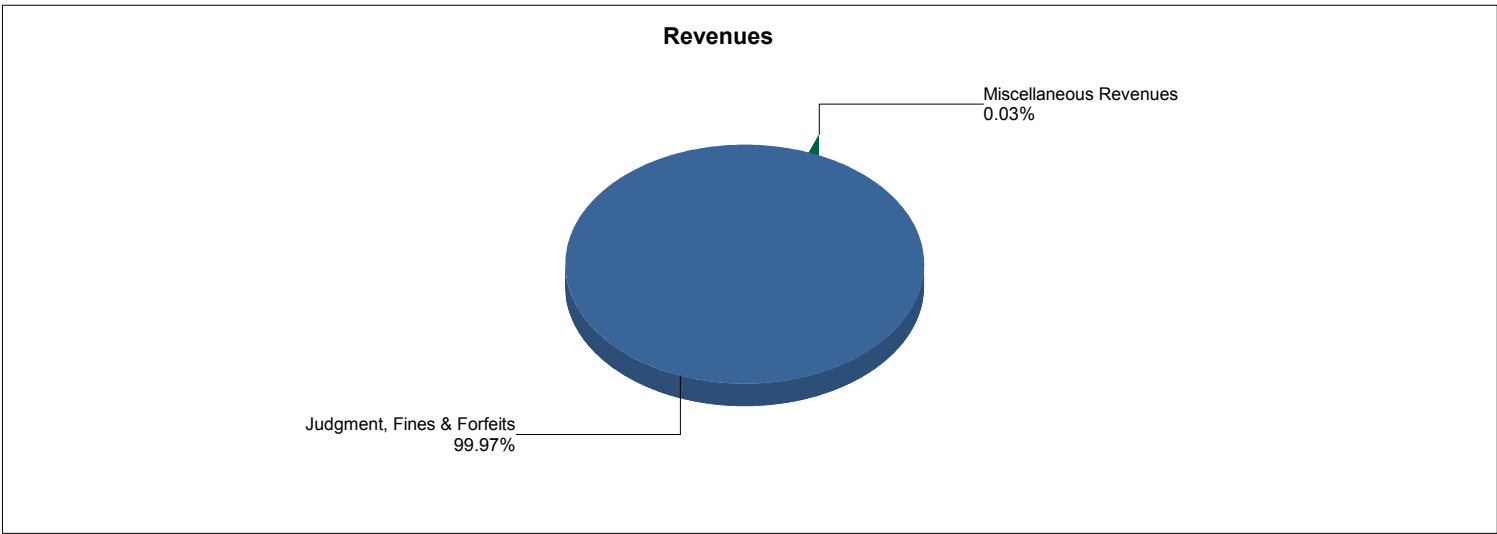
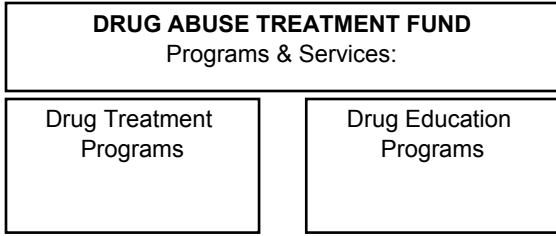
The Road & Bridge office oversees roads, inspections, maintenance and repairs of the Public Works Department. This cost center supports 95.8 FTEs, which is a reduction of 1.9 FTEs from FY13 due to the re-allocation of a position to the Engineering office. Personal Services increases as a result of the re-allocation of the Public Works Administrator position, a 2% increase for the Cost of Living Adjustment (COLA) for all non-union staff and changes to Retirement contribution rates set by the State. Operating Expenses increased due to additional funds for gas and oil expenses based on FY 13 year activity and increased rates. The Capital Outlay budget includes replacement of miscellaneous equipment.

REVENUES:

This office is supported by Transportation Trust fund revenues. However, it generates additional revenues to support services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Intergovernmental Revenue	146,031	157,745	146,567	127,000	-19,567
Charges For Services	33,566	811	0	2,000	2,000
Miscellaneous Revenues	31,869	54,382	101,140	0	-101,140
Less 5% Statutory Reduction	0	0	-12,385	-6,450	5,935
Transfers In	0	10,213	0	0	0
Total Revenues:	\$211,466	\$223,151	\$235,322	\$122,550	-\$112,772
<u>Expenditures</u>					
Personal Services	4,887,740	4,830,365	5,013,644	5,109,038	95,394
Operating Expenses	2,078,205	2,046,790	2,135,945	2,362,143	226,198
Capital Outlay	0	17,383	170,369	13,000	-157,369
Total Expenditures:	\$6,965,946	\$6,894,537	\$7,319,958	\$7,484,181	\$164,223

FUND 103-DRUG ABUSE TREATMENT FUND



FUND 103-DRUG ABUSE TREATMENT FUND

FUND SUMMARY:

TRENDS & ISSUES:

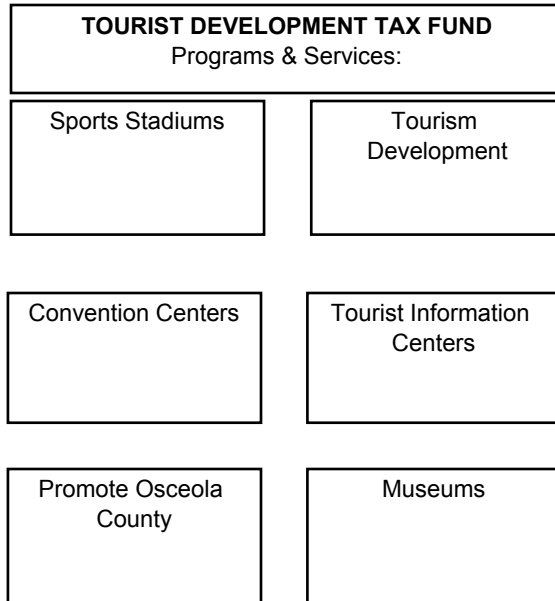
Funds collected are transferred to the General Fund to support the operations of the Drug Court Program, which is managed by Court Administration. Transfers Out are for the cost allocation plan and to support Drug Court operations in cost center 1522 (Drug Court).

REVENUES:

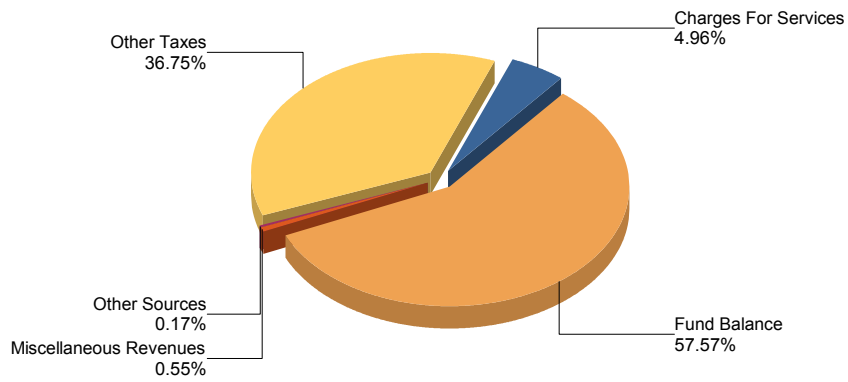
Revenues collected are in accordance with County Ordinance No. 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. FY14 revenues are estimated to decline by 16% from the FY13 Adopted Budget. Other sources of revenue include interest.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Judgment, Fines & Forfeits	80,309	66,504	68,160	57,276	-10,884
Miscellaneous Revenues	99	137	65	20	-45
Less 5% Statutory Reduction	0	0	-3,411	-2,865	546
Total Revenues:	\$80,408	\$66,641	\$64,814	\$54,431	\$-10,383
<u>Expenditures</u>					
Transfers Out	97,489	83,478	64,814	54,431	-10,383
Total Expenditures:	\$97,489	\$83,478	\$64,814	\$54,431	\$-10,383

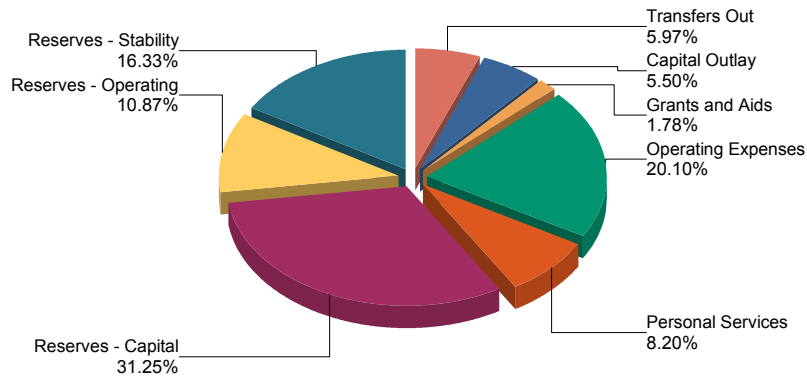
FUND 104-TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 104-TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Tourist Development Tax Fund (Fund 104) includes revenues and appropriations to promote and advertise tourism in Osceola County, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums or museums (publicly or nonprofit owned and operated) within the boundaries of the County. In FY12, the Tourism Development Department drafted a TDT Funding Policy that allocates more resources towards promotional and marketing activities aimed at out of state and international markets. Personal Services increased to accommodate Source 2 staff that had previously been budgeted in Operating Expenditures, updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenditures decreased due to the re-allocation of Source 2 staff to Personal Services. Capital Outlay decreased as all CIP (Capital Improvement Projects) projects were placed in reserves pending further review by Management prior to moving forward with the projects. Reserves Operating were adjusted in accordance with the Budget Policy. The remaining reserves were used to establish Reserves for Stability, which are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

REVENUES:

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Charges for Services include charges for services for such activities as special events and ticket sales, rental of facilities and Fund Balance. Transfers-In in previous years reflects refunds from the Internal Service Funds as well as funding to support a position in the department, neither of which is anticipated in FY14. Other Sources include reimbursements received from the Tax Collector.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Other Taxes	21,403,093	22,806,321	22,647,000	25,466,602	2,819,602
Charges For Services	3,173,382	3,362,063	3,234,417	3,435,303	200,886
Miscellaneous Revenues	423,153	440,631	402,040	378,200	-23,840
Less 5% Statutory Reduction	0	0	-1,314,173	-1,368,310	-54,137
Transfers In	369,554	26,474	64,206	0	-64,206
Other Sources	124,168	130,052	120,000	120,000	0
Fund Balance	0	0	27,819,673	39,894,638	12,074,965
Total Revenues:	\$25,493,350	\$26,765,541	\$52,973,163	\$67,926,433	\$14,953,270
Expenditures					
Personal Services	4,434,589	4,324,486	4,877,622	5,571,314	693,692
Operating Expenses	13,023,718	14,231,456	16,304,998	13,654,593	-2,650,405
Capital Outlay	190,771	1,769,854	15,505,851	3,736,454	-11,769,397
Grants and Aids	1,852,399	731,305	1,217,657	1,211,787	-5,870
Transfers Out	3,544,229	3,571,172	3,976,847	4,054,310	77,463
Reserves - Operating	0	0	10,003,950	7,382,582	-2,621,368
Reserves - Capital	0	0	827,662	21,225,457	20,397,795
Reserves - Assigned	0	0	258,576	0	-258,576
Reserves - Stability	0	0	0	11,089,936	11,089,936
Total Expenditures:	\$23,045,705	\$24,628,273	\$52,973,163	\$67,926,433	\$14,953,270

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	64.00	64.00	81.25	66.12	-15.13
Part Time:	11.47	14.97	15.22	30.50	15.28
Total Personnel:	75.47	78.97	96.47	96.62	0.15

**FUND 104-TOURIST DEVELOPMENT TAX FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1247):

TRENDS & ISSUES:

This cost center captures the expenditures associated with Information Technology's support of the Tourist Development Tax Fund. This office ensures the integrity and security of the information stored and processed on the County's computer network as well as the infrastructure of the radio system. During FY12, IT was reorganized and for FY13 expenditures were moved from cost center 1799 - I.T. Project Supports to 1247 - I.T. Infrastructure Support. Operating Expenditures and Capital Outlay for FY14 include the costs of replacement computers to keep with the PCLM (Personal Computer Lifecycle Management) program as well as additional Operating costs for software maintenance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	34,047	0	0	0	0
Operating Expenses	913	0	9,050	25,500	16,450
Capital Outlay	0	0	1,100	1,500	400
Total Expenditures:	\$34,960	\$0	\$10,150	\$27,000	\$16,850

**FUND 104-TOURIST DEVELOPMENT TAX FUND
BUILDING MAINTENANCE**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Expenditures in this cost center are associated with Facilities Management, and cover the expenditures needed to provide utilities, general repair, maintenance and cleaning services for the Convention and Visitors Bureau buildings. Prior to FY12, these expenditures were recorded in cost center 7506 – Convention and Visitors Bureau, but were moved to this cost center for tracking purposes.

REVENUES:

Fund Balance in FY14 reflects a Re-budget for the bathroom renovation project.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Fund Balance	0	0	0	100,000	100,000
Total Revenues:	\$0	\$0	\$0	\$100,000	\$100,000
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	30,305	134,025	132,790	-1,235
Total Expenditures:	\$0	\$30,305	\$134,025	\$132,790	-\$1,235

**FUND 104-TOURIST DEVELOPMENT TAX FUND
TOURISM DEVELOPMENT PROJECTS**

COST CENTER SUMMARY - (7500):

TRENDS & ISSUES:

This cost center was created in FY12, for tracking purposes with the new Project Ledger, and reflects Capital Improvement Plan (CIP) budgets for the Tourism Development Department. The budget for FY14 includes funding for multiple ongoing Capital projects. Funding for new projects has been allocated to reserves in Fund 104 pending further review from Management. Once reviewed, funding for the approved projects will be re-allocated from reserves to Capital Outlay for use.

REVENUES:

Balance Forward reflects funds carried forward from FY13 to support ongoing CIP projects.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Fund Balance	0	0	12,738,796	13,299,084	560,288
Total Revenues:	\$0	\$0	\$12,738,796	\$13,299,084	\$560,288
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Capital Outlay	0	1,450,917	15,212,135	1,628,227	-13,583,908
Total Expenditures:	\$0	\$1,450,917	\$15,212,135	\$1,628,227	-\$13,583,908

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
OSCEOLA COUNTY STADIUM**

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.

FY14 Goals & Objectives:

GOAL #1 – GROW AND DIVERSIFY THE COUNTY’S ECONOMY

Objectives:

For Osceola County Stadium at OHP:

1. Increase Spring training average attendance by 3% and decrease total expenses by 20%.
2. Increase total number of amateur events by 5%.

FY13 Accomplishments:

- Increased amateur event days from 67 to 81, an increase of 20%. Added 4 new events to the Osceola County Stadium Calendar.
- Increased fan experience during Spring Training. We had Orbit the Mascot, Park Patrol Staff, Inflatable Kids Area and a Beer Garden. All first time fan improvements.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
STADIUM**

COST CENTER SUMMARY - (7501):

TRENDS & ISSUES:

Osceola County Stadium is the Florida home of the Houston Astros and the national headquarters of the United States Specialty Sports Association (USSSA). The facility is funded by resort taxes and its purpose is to create tourist funded economic impact by participants and fans in local businesses. This cost center supports 16.4 FTEs, which is unchanged from FY13. The FY14 budget for Personal Services reflects an increase consistent with updated Retirement and Workers Compensation rates as set by the State as well as a 2% COLA for all non-union staff. The budget for Operating expenses also reflects an increase primarily to cover the increased costs for Promotional Activities, Repairs & Maintenance, Spring Training contract workers, Rentals & Leases and Operating Supplies due to the increased activity at the stadium. Capital Outlay is budgeted to cover the costs associated with a new irrigation system, new sound system, color copier and several utility vehicles used to maintain the stadium.

REVENUES:

This cost center is not self-supporting and relies on revenues from Tourist Development Taxes. This cost center does however generate revenues from Charges for Services. As established in resolution 13-033R, this revenue includes stadium fees, ticket sales and handling fees, spring training concessions, parking fees, and other concession sales and souvenirs.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	1,398,232	1,258,838	1,223,900	1,201,000	-22,900
Miscellaneous Revenues	27,678	27,483	11,000	0	-11,000
Less 5% Statutory Reduction	0	0	-61,745	-60,050	1,695
Other Sources	12,744	0	0	0	0
Total Revenues:	\$1,438,654	\$1,286,321	\$1,173,155	\$1,140,950	-\$32,205
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	917,527	893,789	910,890	926,688	15,798
Operating Expenses	1,803,970	1,827,857	2,166,169	2,360,227	194,058
Capital Outlay	19,541	3,899	66,800	157,900	91,100
Total Expenditures:	\$2,741,037	\$2,725,545	\$3,143,859	\$3,444,815	\$300,956

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
SOFTBALL COMPLEX**

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.

FY14 Goals & Objectives:

GOAL #1 – GROW AND DIVERSIFY THE COUNTY’S ECONOMY

Objectives:

For the Softball Complex on John Young Parkway:

1. To install complex-wide Wi-Fi for use by everyone in the complex.
2. Install a professional looking sign to dress up the entrance that has an LED Display board that will promote the events and the batting cages to people as they arrive or are driving by to increase awareness and welcome our guests to the complex.
3. Install two (2) televisions with cable/satellite service to provide better customer service/fan experience for sports fans wanting to see current scores on ESPN or the “Big Game” and to keep people better informed with up to the minute Weather from the Weather Channel or National/World news from CNN, Fox News, etc.
4. Evaluate cost effectiveness by reducing expenditures by 10%; reassessing leagues and increasing concession sales by 20%.

FY13 Accomplishments:

- Reduced net expenses at Softball Complex by 6% over 2012, while improving field quality.
- Replaced and strengthened the roof at Softball Complex batting cage.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
SOFTBALL COMPLEX**

COST CENTER SUMMARY - (7502):

TRENDS & ISSUES:

Osceola County Softball Complex is the home of the Rebel Games and many other softball and youth baseball tournaments. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. This cost center supports 20.8 FTEs, which is a decrease of 1 FTE from FY13. The FY14 budget for Personal Services reflects an increase that is consistent with updated Retirement and Workers Compensation rates as set by the State as well as a 2% COLA for all non-union staff. Operating Expenditures reflect an increase that is primarily associated with additional Repairs & Maintenance to cover renovation costs for fields 2 and 3 as well as numerous sidewalk repairs. In addition, operating costs increased due to new expenses for public access internet (WiFi) and for Cable/Satellite TV service. Capital Outlay reflects funding for a new LED sign, bleacher padding, tent canopies and a new utility cart.

REVENUES:

This cost center is not self-supporting and relies on revenues from Tourist Development Taxes. This cost center does however generate revenues from the rental of the softball complex, ticket sales and handling fees, batting cage fees, and concession sales.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	235,070	205,566	212,600	211,900	-700
Miscellaneous Revenues	83,899	86,908	58,000	67,000	9,000
Less 5% Statutory Reduction	0	0	-13,530	-13,945	-415
Total Revenues:	\$318,969	\$292,473	\$257,070	\$264,955	\$7,885
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	758,050	716,571	766,414	774,576	8,162
Operating Expenses	471,124	513,163	498,686	638,858	140,172
Capital Outlay	13,221	40,590	70,000	48,700	-21,300
Total Expenditures:	\$1,242,395	\$1,270,324	\$1,335,100	\$1,462,134	\$127,034

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
OSCEOLA HERITAGE PARK**

MISSION STATEMENT:

Osceola Heritage Park is managed by SMG 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.

FY14 Goals & Objectives:

GOAL #1 – GROW AND DIVERSIFY THE COUNTY’S ECONOMY

Objectives:

For the Osceola Heritage Park Complex:

1. Continue to target event bookings that appeal to a wide cross section of people that make up our community. Focus on events that have a good chance of success at Osceola Heritage Park and will result in patron and client satisfaction and add significant economic impact to the community. We will continue to:

- Pursue promoter driven, ticketed events that will reach buyers from multiple counties. Attend conferences to promote our venue to agents and promoters. Attendance at these conferences is expected to lead to a few significant concerts which may increase concert income by \$60,000 compared to FY13. The number of tradeshow held at OHP is expected to increase from nine to eleven.
- Pursue ethnically diverse events with special emphasis on the Hispanic market. In FY13, we did seven ethnic-specific events. In FY14, we expect to add one more ethnic show.
- Build amateur sporting events which have become a niche market for OHP. In FY13, we did twenty-one. In FY14, we anticipate doing the same amount.
- Pursue events that can take advantage of our spacious 150 acres and indoor facilities. In FY13, we did three. In FY14, we anticipate adding one more.
- Pursue basketball related events to capitalize on our new basketball hosting capabilities. In FY13, we did six. In FY14, we anticipate doing 7.
- Develop projects with media (radio, TV) to share event expense. FY13, we did two events. In FY14, we anticipate doing three.
- Pursue family shows to round out the variety of events at the facility and appeal to the entire community. In FY13 one Family Show was held, the Harlem Globetrotters. In FY14 we plan to book two family shows.
- We will strive to host events that support the local community. In FY13, we did four. In FY14, we expect to do five.
- Provide existing clients with extraordinary service to ensure their return. In FY13, we had an 85% return rate. In FY14, our goal is 87%.

2. Continue to work with Experience Kissimmee to offer aggressive hotel packages to promoters and hotel promotions for advertising; providing them with a 50% discount on venue rental to make OHP more attractive for their potential events.

3. Increase concession income in FY2014 by 13%.

GOAL #4 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT

Objectives:

1. Provide a more efficient facility management including:
 - Continue to increase overall revenue. The budget for FY13 includes a six percent increase to Adjusted Gross Income.
 - Continue to monitor expenses closely and look at ways to operate more efficiently and stay below budget. While the net operating loss is expected to decrease in FY14 due to an increase in revenue, the operating expenses may increase by 3%. While we strive to keep major expenses such as utilities and wages within budget, the FY14 budget does include a reduction of some expenses such as general & administrative, landscaping, and supplies
 - Continue to build revenue through new sales opportunities. Sponsorship advertising revenue for FY13 is projected to be \$203,775. The budget presented for FY14 includes an increase of 8%.
 - Increase our opt-in database. FY13 database is approximately 7,500. We expect a 30% increase in FY14. Our monthly newsletter is sent to this database as well as special ticket offers and event promotions.

FY13 Accomplishments:

- Held events at Osceola Heritage Park: Osceola County Fair, Glenn Beck, Jeff Dunham, Mecum Classic Auto Auction, Rumbafest, Be Careful with my Heart and Harlem Globetrotters; King of La Calle, Caribbean Fusion, Puerto Rican Festival and Parade, La Feria de La Familia, and Fiesta Mo Sa; AAU Basketball, YBOA Basketball, FHSAA Cheerleading and Volleyball State Championships and numerous cheerleading and gymnastics events were on the 2013 calendar.
- The Harlem Globetrotters made their first appearance in the arena in 2013. The Sunshine State Basketball Tournament and the ECAC Holiday Classic Basketball events took place as well.
- Jehovah's Witnesses Conventions, Worship 24 Event, Glorious United Pentecostal Church Convention, Christ in Youth Concert all took place this past year at Osceola Heritage Park.
- The County maintained an 85% retention rate at Osceola Heritage Park.
- The CSL Study was completed and submitted which provides stakeholders with a better understanding of OHP. Much of the study confirmed that OHP was headed in the proper direction.
- Sheriff's Banquet and Blue Skies and Silver Spurs Festival and Endless Summer Songwriters Festival events were held at OHP.
- The total year-to-date FY2013 revenue, October through June, was \$3,783,107.
- Conducted our annual customer service training in December for all full and part-time staff.
- Replaced high wattage quartz lighting to low wattage, high efficiency, and energy saving LED in arena bowl and installed energy efficient air filters through Waco.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
OSCEOLA HERITAGE PARK**

COST CENTER SUMMARY - (7503):

TRENDS & ISSUES:

This cost center covers the expenditures associated with the maintenance and operation of the Osceola Heritage Park (OHP). OHP is operated and maintained by SMG, a private contractor. The FY14 budget reflects a decrease in Operating Expenses that is attributable to a decrease in the SMG contract for Concession and Management fees as well as major repairs and maintenance of the park. There is a significant decrease in Capital Outlay as a result of several capital projects related to improvements to OHP being completed. Current Capital Outlay requests include costs associated with maintenance equipment, bleachers, video screens, maintenance vehicles and fencing.

REVENUES:

The facilities at Osceola Heritage Park are in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. These taxes are collected and used to operate and promote the Silver Spurs Arena, Exhibition Building, and maintenance of the complex grounds and buildings, as authorized by Florida Statute and as defined in a management agreement with the private sector operator, SMG. Revenues are also collected from rental fees for special events and partly utilized for SMG management fees and operational expenses.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	1,417,755	1,756,949	1,614,917	1,856,903	241,986
Miscellaneous Revenues	180	38	0	0	0
Less 5% Statutory Reduction	0	0	-80,746	0	80,746
Total Revenues:	\$1,417,935	\$1,756,987	\$1,534,171	\$1,856,903	\$322,732
<u>Expenditures</u>					
Operating Expenses	4,722,894	4,649,317	5,335,309	5,093,491	-241,818
Capital Outlay	41,461	96,960	128,087	92,329	-35,758
Total Expenditures:	\$4,764,355	\$4,746,277	\$5,463,396	\$5,185,820	-\$277,576

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Experience Kissimmee

MISSION STATEMENT:

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

FY14 Goals & Objectives:

GOAL 1 – Increase Osceola County’s market share of domestic leisure visitors to Central Florida.

- Generate 710,945 total room nights through integrated marketing, sales, publicity and promotional efforts.
- Achieve 2,800,000 website visits, 500,000 outbound partner clicks and 210,000 outbound lodging partner clicks as a result of sales, marketing and awareness programs.
- Increase destination travel awareness through coordinated campaigns that integrate media relations, paid advertising, web-based marketing, and social media contributions.
- Launch varied campaigns to encourage visitation during off-peak seasons, especially during the period between Spring Break and Summer and the September-November period prior to the onset of holiday travel.

GOAL 2 – Establish Vacation Home Rentals as a destination points of distinction for visitors to Osceola County

- Spotlight and showcase the area’s impressive inventory of vacation home rentals to the traveling public with advertising that drives visitors to a dedicated website assist in travel planning.
- Generate 16,000 incremental room nights through marketing efforts.
- Achieve 10,000 visits to a campaign-specific website.
- Accumulate database of 500 consumers interested in vacation home rentals for re-marketing purposes.
- Generate 40 full-feature articles and posts in travel blogs that establish Kissimmee as the nation’s top vacation home rental destination.

GOAL 3 – Increase the destination’s market share among international visitors to Central Florida

- Generate 335,000 room nights from the destination’s targeted international markets: Canada, Latin America, Northern Europe, the United Kingdom, Puerto Rico and Chile
- Conduct targeted sales and media missions to enhance knowledge and awareness of the destination among top producing travel professionals.
- Stimulate interest and travel to the destination through the development and implementation of consumer awareness campaigns
- Develop stronger business relations with Visit Florida and Brand USA to extend our destination awareness in key markets and leverage fiscal resources.

GOAL 4 – Increase the room night bookings among travelers visiting the destination for sports-related events

- Generate 213,000 sports room nights booked in Osceola County, inclusive of 88,000 consumer room nights as a result of Experience Kissimmee, Central Florida Sports Commission, and pro-angler bookings; 65,000 USSSA room nights; and 60,000 room nights attributed to Astros Spring Training
- Launch “Kissimmee Sports” as a new brand across all sales and marketing platforms, inclusive of a new logo that complements the colors and style of Experience Kissimmee’s brand vision; new messaging that promotes all the sports facilities, the destination’s unique selling points and event planning resources; new sales collateral; and facility signage and field painting conform to the new brand standards
- Book at least 4 new fishing tournaments and 2 regional fishing tournaments
- Increase events serviced by 10% to 48 events.

GOAL 5 – Enhance awareness of Kissimmee as a meetings destination

- Provide value to industry partners by generating 785 requests for proposal
- Generate leads and B2B connections with meeting planners that result in 55,750 booked room nights
- Elevate the destination’s awareness and reputation across social media and traditional media platforms, trade shows, strategic sponsorships and FAMs (familiarization visits).

GOAL 6 – Generate tourism sector business growth and development opportunities

- Develop applicable collateral and promotional materials to support initiatives to engage and cultivate relationships with domestic and international entrepreneurs
- Conduct quarterly networking sessions for local business and civic leaders to establish lines of communications and staff points of contact to cultivate relationships that lead to expanded or new business opportunities in Osceola County
- Utilize the Experience Kissimmee CVB University program as an educational platform to promote tourism and generate referrals for potential growth and development within the tourism sector
- Liaise with the West 192 Development Authority to ensure synchronization and synergy among mutual strategic goals and objectives related to new development and redevelopment of existing product
- Conduct National Travel & Tourism Week programs that promote the merits of travel and tourism as an economic catalyst for growth and development in the community

FY13 Achievements:

- Osceola County's domestic leisure sales, marketing and awareness efforts resulted in 738,841 total room nights, which is 109.1% increase over the original goal of 677,090 room nights.
- Total website visits were exceeded by 332.8% resulting in 2,725,741 visits versus the original goal of 819,000. Outbound partner clicks and outbound lodging partner clicks did not reach their goals of 577,000 and 315,000.
- Osceola County achieved success with its six-month long Decade of Kissimmee Memories campaign. Targeted to and limited to submissions from travelers in the 48 contiguous states, promotion of the campaign generated page visits from over 10 different countries, helping result in total brand impressions of over 285 million, with total page views exceeding the original goal of 50,000 visits, totaling 103,354. Total media exposure included impressions in almost 1,400 media outlets from across the nation.
 1. The International team's integrated efforts succeeded in generating an estimated 322,329 room nights, 16.4% above the established goal of 277,000.
 2. In addition, all planned sales and media missions and FAM tours were conducted which allowed for increased industry participation. Response from in-country travel professionals has been overwhelmingly positive on the prospect of working more closely with Experience Kissimmee and the destination's industry partners.
 3. Four International Representation Firms were hired to assist in efforts in key markets: United Kingdom and Northern Europe; Latin America; and Canada. Each firm lent assistance by coordinating and conducting sales calls, participating in promotional activities, trade shows and training sessions and providing input and advice on advertising opportunities.
 4. The Let Us Help You Pack promotion got off to a slow start, prompting changes that have elevated and enhanced the program for participating travel professionals and local industry partners.
- The total number of room nights achieved is 48,968, nearly 20% over the goal established for the Meeting Team. Success was the result of a combination of efforts that included print and online advertising, email communications, sponsorships, trade shows and appointment shows, and diligence to FAMs, site visits, and stellar customer service by the three senior sales representatives and the event services team.
- The year-round effort was reinforced by individual goals for specific niche markets where results did not always match expectations.
- The sports branding project was initiated but not completed. A full launch of the Kissimmee Sports brand is anticipated in first quarter of FY13/14.
- We did not meet the overall goal of 177,000 consumed room nights in 12/13. However, we exceeded the goal of 75,000 room nights attributable to Experience Kissimmee, the Central Florida Sports Commission and our contracted professional angler. Through those three avenues, we generated 77,773 consumed room nights.

- By securing 12 new contracts and 8 contract renewals, we exceeded the stated goal.
- Spring training attendance was adversely impacted by a variety of factors, to include many of the top players participating in the World Baseball Classic during the same period. The reported attendance of 53,603 was less than the 56,379 in the previous year.
- Experience Kissimmee and the professional angler succeeded in booking six new fishing tournaments and renewing commitments to host six events in 2014.
- Experience Kissimmee worked with industry partners and local organizations to conduct the Kissimmee Blue Skies and Silver Spurs Festival from May 31-June 2. The event rolled four distinct festivals or events under one umbrella: an Adventure Race, a songwriter's festival, a hot air balloon festival and the Silver Spurs Rodeo. Visit Florida was a co-op marketing partner for the songwriter's component and helped promote the other festival events, too.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
EXPERIENCE KISSIMMEE**

COST CENTER SUMMARY - (7506):

TRENDS & ISSUES:

This cost center supports expenditures associated with the Experience Kissimmee global marketing, sales, and publicity efforts for the County. This cost center supports 49.9 FTEs which is an increase of 0.1 FTEs over FY13. Personal Services increased to accommodate Source 2 staff that had previously been budgeted in Operating Expenditures, updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating expenditures decreased due to an increase in the FY13 budget to accommodate Source 2 staff as well as the moving expenses and rent/lease for the new space on U.S. 192. In addition, Operating Expenses decreased as a larger portion of Promotional Activities is being shared with Funds 105 and 106 (Fifth and Sixth Cent Tourist Development Tax Funds). Capital Outlay increased to cover the costs for 2 new copy machines.

REVENUES:

Experience Kissimmee is fully funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. These taxes are collected and used to promote tourism and to develop tourism/festivals/athletic facilities in Osceola County as authorized by Florida Statute. Other sources of revenue include advertising, bureau service fees and commissions on the sales of tickets to Universal Orlando theme park.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	99,476	103,785	155,000	102,000	-53,000
Miscellaneous Revenues	45,545	41,992	38,800	81,000	42,200
Less 5% Statutory Reduction	0	0	-9,690	-6,300	3,390
Total Revenues:	\$145,021	\$145,777	\$184,110	\$176,700	-\$7,410
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	2,402,680	2,379,856	2,818,952	3,445,434	626,482
Operating Expenses	5,463,690	6,603,230	7,558,363	4,538,402	-3,019,961
Capital Outlay	116,548	59,125	0	70,841	70,841
Grants and Aids	1,852,399	731,305	1,217,657	1,211,787	-5,870
Total Expenditures:	\$9,835,317	\$9,773,517	\$11,594,972	\$9,266,464	-\$2,328,508

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
AUSTIN TINDALL REGIONAL PARK**

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.

FY14 Goals & Objectives:

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

Objectives:

For Austin Tindall Regional Park:

1. Reconstruct two (2) fields on the West side of the complex.
2. Explore establishment of County owned events to ensure a consistent full schedule.
3. Explore additional revenue streams by working collectively with Experience Kissimmee and concessionaire to increase revenue through concessions and merchandise.

FY13 Accomplishments:

- Completed first phase of the Austin Tindall Regional Park Renovation by adding three additional playing fields. Improved the aesthetics of Austin Tindall; entry way was manicured, 4 foot perimeter fence was installed, and landscaping around the building was enhanced.
- Hosted the International Quidditch World Cup VI in April.
- Hosted a new event with the Central Florida Sports Commission; 146 team Lacrosse event in June.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
AUSTIN TINDALL**

COST CENTER SUMMARY - (7507):

TRENDS & ISSUES:

Austin Tindall Park hosts soccer, rugby, lacrosse, football and other field turf sports. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. This cost center supports 9.5 FTEs, which is an increase of 1 FTE from FY13. This is due to the addition of a Maintenance Worker needed as a result of the increased activities at the location. Personal Services increased due to the additional FTE, updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenditures increased primarily to cover the cost associated with repairs, maintenance, contract labor and communication services at the facility. The current Capital Outlay covers the costs associated with new soccer goals, fencing, a lightning detection system, tractor and maintenance equipment.

REVENUES:

Austin Tindall Park is in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. The Park also generates revenues from rents and royalties, as well as, from concession sales/souvenirs.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Charges For Services	22,849	36,926	28,000	63,500	35,500
Miscellaneous Revenues	112,566	87,199	97,000	118,000	21,000
Less 5% Statutory Reduction	0	0	-6,250	-9,075	-2,825
Total Revenues:	\$135,415	\$124,125	\$118,750	\$172,425	\$53,675
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	322,285	334,270	381,366	424,616	43,250
Operating Expenses	139,476	134,590	161,888	381,526	219,638
Capital Outlay	0	0	27,729	66,100	38,371
Total Expenditures:	\$461,760	\$468,860	\$570,983	\$872,242	\$301,259

**FUND 104-TOURIST DEVELOPMENT TAX FUND
WELCOME & NATURE CENTER**

COST CENTER SUMMARY - (7509):

TRENDS & ISSUES:

This cost center supports the expenditures associated with the Osceola County Welcome and Nature Center. Operating Expenditures associated with this project were previously budgeted in different funds and this does not provide a history of expenses, however, as the facility has not been fully functional, associated costs were minimal.. Operating Expenditures reflect Repairs & Maintenance costs.

REVENUES:

This is not a revenue generating cost center and as such, is supported by the Fund.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	0	0	6,540	0	-6,540
Less 5% Statutory Reduction	0	0	-327	0	327
Total Revenues:	\$0	\$0	\$6,213	\$0	-\$6,213
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	1,800	1,800	0
Total Expenditures:	\$0	\$0	\$1,800	\$1,800	\$0

**FUND 104-TOURIST DEVELOPMENT TAX FUND
OTHER GOVERNMENT SUPPORT SERVICES**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

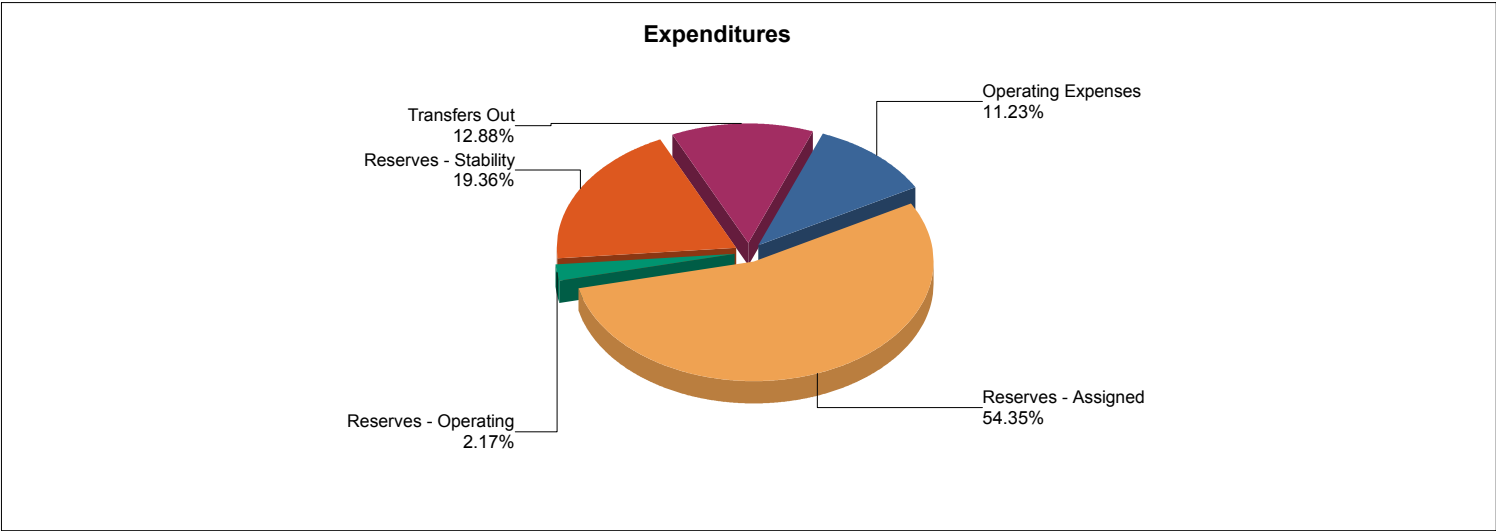
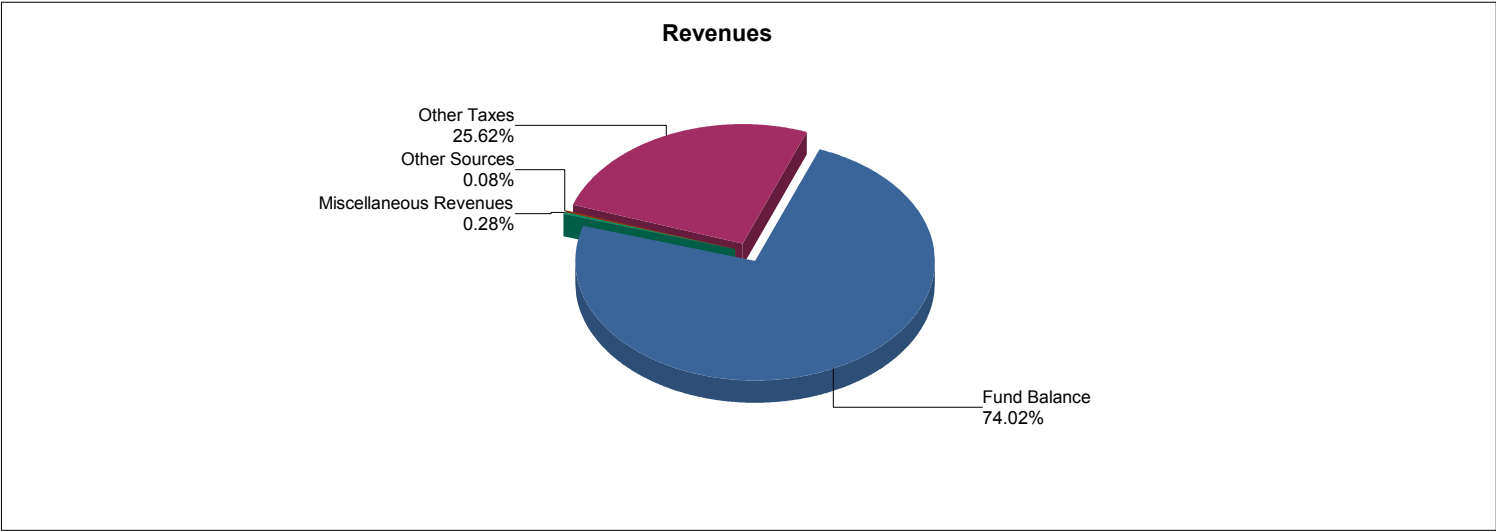
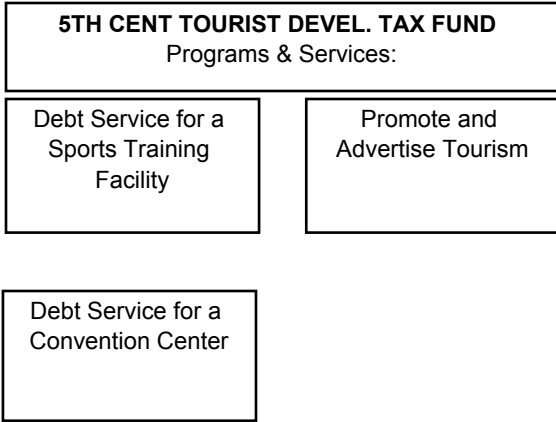
This cost center is used to capture costs not specifically associated with the operating functions performed by the other cost centers. Operating Expenses reflect Tax Collector fees as well as the contract payment for United States Specialty Sports Association (USSSA). Transfers Out represent funding associated with the cost allocation plan, funding for services by the Commission Auditor's office as well as the debt service transfer to Fund 240 – Tourist Development Tax Refunding & Improvement Project 2012. Reserves Operating are comprised of Reserves for Cash which equal one and half times the largest monthly deficit (revenues – expenditures) from the previous year to offset timing of revenue receipts and short-term cash flow variations; and Reserves for Contingency which equals 9% of the total operating budget to respond to unanticipated needs and emergencies. Reserves for Capital are committed for Capital expenditures; the increase in FY14 is a result of all CIP projects being placed in reserves until review by the TDC Board. The remaining reserves were used to establish Reserves for Stability, which are committed for budget stabilization to offset revenue fluctuations both anticipated and unanticipated.

REVENUES:

This Fund's major revenue source is the 4% tax levy on hotel rooms and other temporary lodging. For FY14, this revenue source is anticipated to increase 12.5%. Other sources of revenue include interest on bank balances, refund of excess fees from the Tax Collector and Fund Balance from prior year.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Other Taxes	21,403,093	22,806,321	22,647,000	25,466,602	2,819,602
Miscellaneous Revenues	153,285	197,011	190,700	112,200	-78,500
Less 5% Statutory Reduction	0	0	-1,141,885	-1,278,940	-137,055
Transfers In	369,554	26,474	64,206	0	-64,206
Other Sources	111,424	130,052	120,000	120,000	0
Fund Balance	0	0	15,080,877	26,495,554	11,414,677
Total Revenues:	\$22,037,356	\$23,159,858	\$36,960,898	\$50,915,416	\$13,954,518
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	421,651	472,994	439,708	481,999	42,291
Transfers Out	3,544,229	3,571,172	3,976,847	4,054,310	77,463
Reserves - Operating	0	0	10,003,950	7,382,582	-2,621,368
Reserves - Capital	0	0	827,662	21,225,457	20,397,795
Reserves - Assigned	0	0	258,576	0	-258,576
Reserves - Stability	0	0	0	11,089,936	11,089,936
Total Expenditures:	\$3,965,880	\$4,044,166	\$15,506,743	\$44,234,284	\$28,727,541

FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND



FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

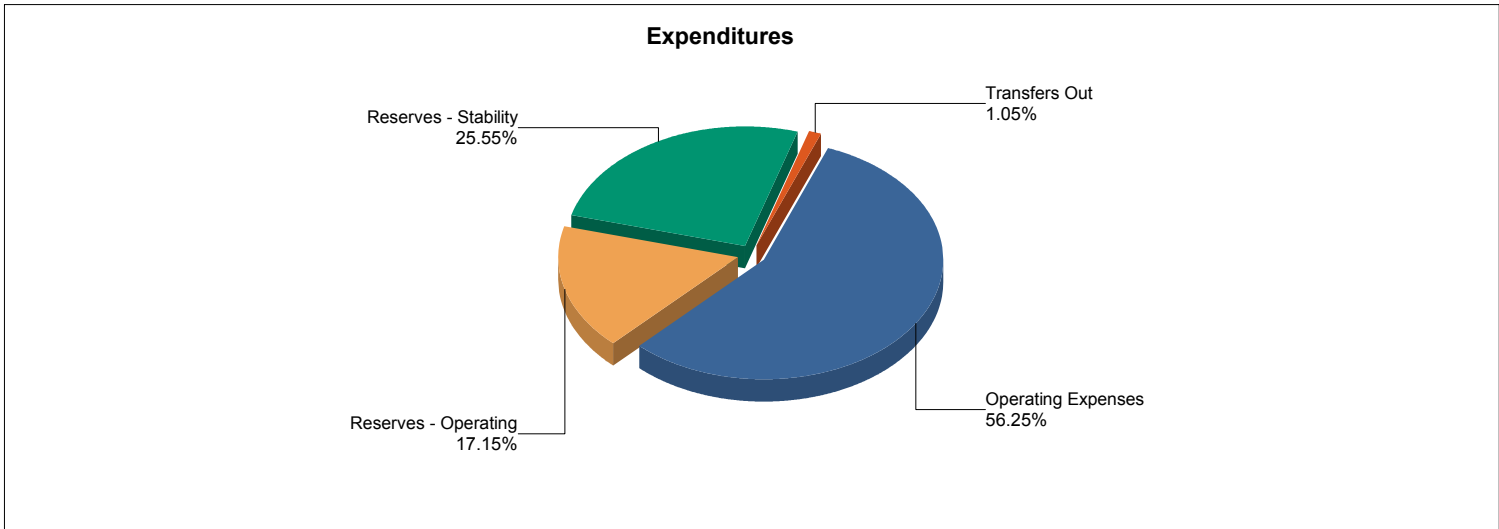
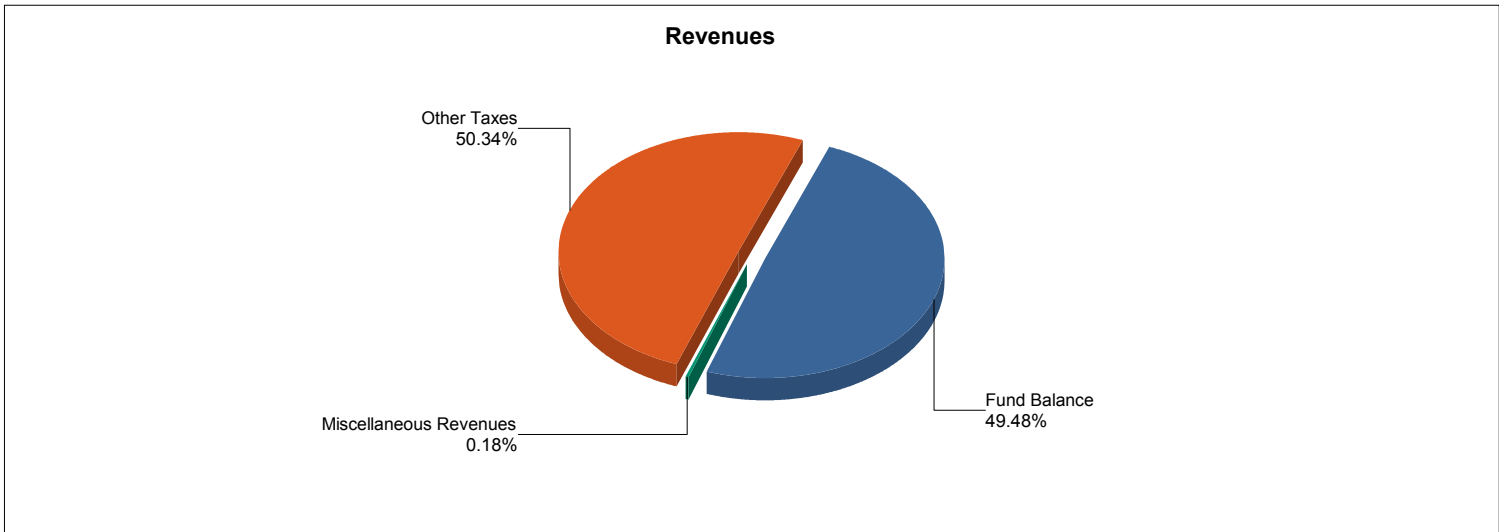
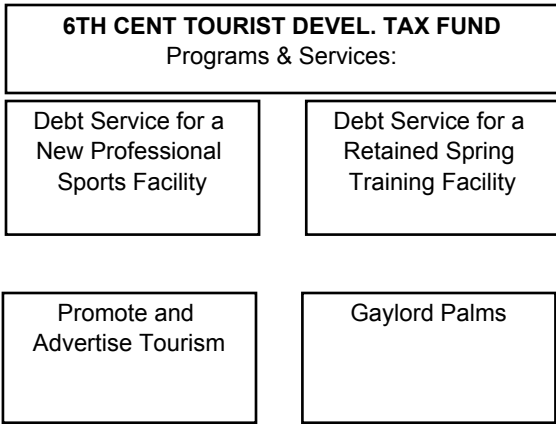
The Fifth Cent Tourist Development Tax Fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility. For FY14, it is estimated that Tourism Development Taxes will increase by 12.5% over the FY13 Adopted Budget. Operating Expenses are increasing due to The Gaylord Palms contractual payment being reallocated from Fund 106 – Sixth Cent Tourist Development Tax Fund to this Fund in FY14. The FY13 budget is \$24,531,365 and reflects an increase of 0.89% from the FY13 Adopted Budget. Reserves Operating equal one and half times the largest monthly deficit (revenues – expenditures) from the previous year to offset timing of revenue receipts and short-term cash flow variations. Funding in Reserves for Capital was re-categorized in FY14 to better follow GASB (Governmental Accounting Standards Board) standards. Approximately \$13M is reserved for the Gaylord Convention Center, the remaining reserves were used to establish Reserves for Stability, which are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

REVENUES:

This Fund's major revenue source is the 1% tax levy on hotel rooms and other temporary lodging. Other sources of revenue include interest on bank balances, refund of excess fees paid out to the Tax Collector and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Other Taxes	5,350,773	5,701,580	5,661,799	6,366,650	704,851
Miscellaneous Revenues	114,376	121,595	120,000	70,000	-50,000
Less 5% Statutory Reduction	0	0	-289,090	-321,832	-32,742
Transfers In	22,830	0	0	0	0
Other Sources	27,856	6,596,513	30,000	20,000	-10,000
Fund Balance	0	0	18,792,304	18,396,547	-395,757
Total Revenues:	\$5,515,835	\$12,419,688	\$24,315,013	\$24,531,365	\$216,352
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Expenditures					
Operating Expenses	80,262	85,524	2,584,927	2,755,593	170,666
Debt Service	542,952	7,464,452	0	0	0
Transfers Out	2,143,904	9,250,580	3,195,691	3,159,220	-36,471
Reserves - Operating	0	0	1,444,232	532,957	-911,275
Reserves - Capital	0	0	17,090,163	0	-17,090,163
Reserves - Assigned	0	0	0	13,333,333	13,333,333
Reserves - Stability	0	0	0	4,750,262	4,750,262
Total Expenditures:	\$2,767,118	\$16,800,556	\$24,315,013	\$24,531,365	\$216,352

FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND



FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Sixth Cent Tourist Development Tax Fund (Fund 106) includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise. This Fund is comprised of cost centers 5111 - Convention & Visitor's Bureau and 9819 - Other Government Support Services. For FY14, the budget is \$12,327,168 and reflects an increase of 10% over the FY13 Adopted Budget. This Fund supports no personnel. Operating expenses are increasing from the FY13 Adopted Budget to account for additional promotional activities. Transfers Out reflect funding for the cost allocation plan as well as the 1.5% of TDT revenue for the Commission Auditors support. Reserves Operating have been adjusted in accordance with the Budget Policy and are used to offset the timing of receipts and cash flow variations. The remaining reserves were used to establish Reserves for Stability, which are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

REVENUES:

The major revenue source to this Fund is the 1% tax levy on hotel rooms and other temporary lodging. Other sources of revenue include: Miscellaneous Revenues which reflect interest on bank balances; Other Sources which reflect the refund of excess fees paid out to the Tax Collector; and Fund Balance from the prior fiscal year.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Other Taxes	5,350,773	5,701,580	5,661,799	6,366,650	704,851
Miscellaneous Revenues	44,097	36,271	34,500	23,000	-11,500
Less 5% Statutory Reduction	0	0	-284,815	-319,482	-34,667
Transfers In	64,698	0	0	0	0
Other Sources	27,856	32,513	0	0	0
Fund Balance	0	0	5,793,721	6,257,000	463,279
Total Revenues:	\$5,487,424	\$5,770,365	\$11,205,205	\$12,327,168	\$1,121,963
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	5,122,674	5,033,566	5,253,997	6,934,543	1,680,546
Transfers Out	108,334	104,077	119,992	129,404	9,412
Reserves - Operating	0	0	4,468,514	2,114,167	-2,354,347
Reserves - Capital	0	0	1,362,702	0	-1,362,702
Reserves - Stability	0	0	0	3,149,054	3,149,054
Total Expenditures:	\$5,231,009	\$5,137,643	\$11,205,205	\$12,327,168	\$1,121,963

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,
Free Wi-Fi Services

Kenansville:
Computer Classes,
Book Club

Law Library:
Westlaw Resources,
DIY Legal Books

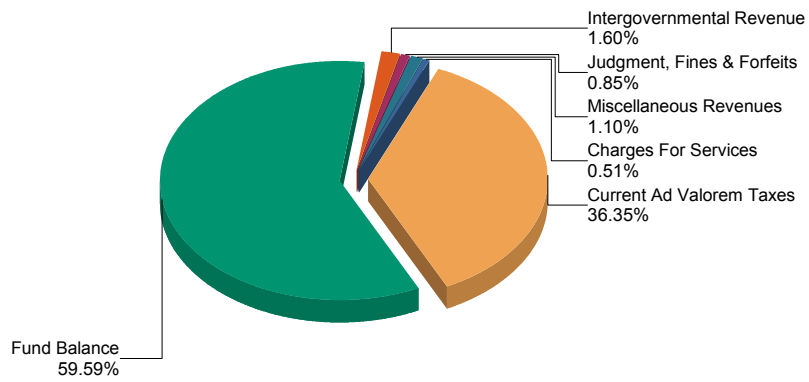
Adult & Youth
Programming:
Events, Story Time,
Outreach

Collection
Management:
Books, DVDs,
Digital Media

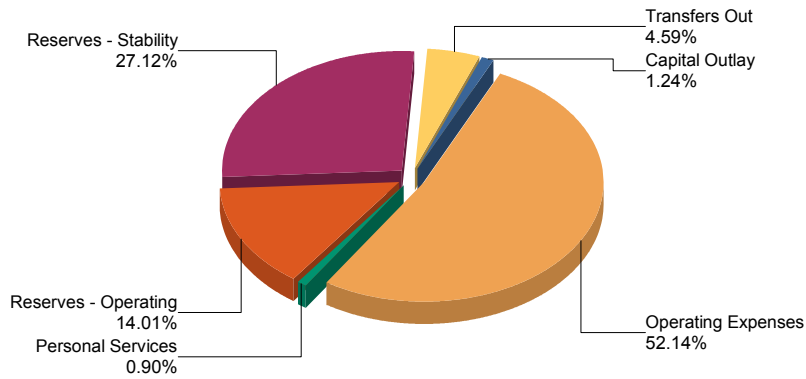
IT Support: Book
Databases,
Software and
Hardware

Administration:
Copiers,
Professional
Services

Revenues



Expenditures



FUND 107 – LIBRARY FUND

MISSION STATEMENT:

Expand Your World

FY14 Goals & Objectives:

Goal 1 – Early Literacy: Children from birth to five will have library programs and services designed to ensure that they will enter school ready to learn to read, write, and listen.

- For FY 2013-14, the Library will continue to actively partner with at least five childcare and children’s support services to co-sponsor at least 10 events annually promoting early childhood literacy and increase to at least 10 partners and 15 events by FY 2015-16.
- By FY 2013-14, the Library will provide outreach services, such as book delivery, courtesy collections, story times, family library tours, baby bags for newborns, and take-home story bags to at least 15 off-site locations, such as child care institutions, volunteer kindergartens, relief nurseries, and pediatric clinics.

Goal 2 – Lifelong Learning: Residents will have the library resources they need to explore topics of personal interest and continue to learn throughout their lives.

- For FY 2013-14, the library will continue to reach a target circulation in specific areas so that the annual adult circulation for nonfiction (books, DVD’s, e-books, audiobooks) will grow from a base of 206,000 to at least 232,004 in FY 2013-14 and increase by at least 2% annually each year through FY 2015-16.
- For FY 2013-14, the annual circulation for nonfiction (books, DVD’s, e-books, audiobooks) among teens and children will grow from a base of 74,802 to at least 100,000 and increase by at least 2% annually for FY 2013-14 through FY 2015-16.
- For FY 2013-14, a minimum of 500 adults will attend programs hosted, cohosted, or co-sponsored by the library with partners such as Friends of the Library groups, community colleges, extension services, local clubs, and organizations in such areas as local and general history, gardening, photography, antiques and collectibles, the creative arts, hobbies, language conversation, and other areas of interest—and this level will be maintained through FY 2015-16.
- In FY 2013-14, the Library will partner with organizations or see grants to host a minimum of six exhibits or displays annually on subjects such as local history and US history, the environment, nature, art, literature, and science and technology.

Goal 3 – Reading, Viewing, and Listening for Pleasure: Residents who want materials to enhance their leisure time will find what they want when and where they want them and will have the help they need to make choices from among the options.

- By FY 2013-14, the circulation of fiction (books, DVD’s, e-books, audiobooks, and music) among adults will increase to at least 700,000 and increase annually by at least 2% through FY 2015-16.
- By FY 2013-14, the circulation of fiction (books, DVD’s, e-books, audiobooks, and music) among elementary age children and teens will increase to 200,000 and increase by at least 2% annually through FY 2015-16.

- In FY 2013-14, the Library will continue organizing events so that this strategic plan target continues to be met: By FY 2012-13 at least 200 adults will participate annually in book clubs, author talks, or other forums and events devoted to reading, writing, poetry, film, and music; and increase by at least 3% each year thereafter through FY 2015-16.
- In FY 2013-14, the Library will continue to identify opportunities to make the collection available outside of the library in order to continue meeting this goal: For FY 2012-3, the library will circulate a minimum of 5,000 books and media to off-site locations through Books-By-Mail, materials dispensers located in recreation centers and like areas, and through courtesy collections to agencies and organizations offering services to the community and this level will increase by at least 3% annually through FY 2015-16.

FY13 Accomplishments:

- More than 37,000 items were added to the library collection in all formats, including nearly 1,000 E-books. In addition, the Sony music catalog, which makes thousands of songs available for downloading through the Freegal service is accessible to all library cardholders.
- Adult Programming was given renewed focus during the year. Some of the signature events included an author visit by Sylvia Day, a bestselling fiction writer, an Improvisation Series of eight classes attended with a cumulative attendance of more than 300 adults and teens, and a Volunteer Fair that brought in nearly 20 agencies seeking volunteers and more than 600 persons seeking volunteer opportunities.
- Osceola Library System's Summer Reading Program included 213 events and lots of fun activities for all ages. At its end, attendance for all events was an historic high -- 13,371 attendees. Moreover than 2,273 children and teens had registered to participate in the reading challenges.
- Collaboration continued with the City of Kissimmee on several fronts. In January, the new Chambers Park Lending Library was inaugurated in a ceremony to a crowd of around 200. Shortly thereafter, in February, the Library partnered with Chambers Park to host the African-American Read In. The Library sponsored the opening act at the City's Summer Concert for its Summer Camp participants. We passed out graphic novels (donated by Chik-Fil-A) and lots of Library and Summer Reading promotional materials. The City Parks and Recreation and the Library continue to closely partner and meet regularly to talk about mutual opportunities.
- The Library works with the Adult Literacy League of Osceola County to provide English as a Second Language and Citizenship classes.
- Library staff worked closely Osceola County officials and its architects and builders to assist with the final details regarding furnishings and equipment, electrical and data issues, the move from one facility to another, and other matters relating to the opening of the new West Osceola Library. In addition, the Library planned and hosted the West Osceola opening, which brought in a very lively and interested crowd of more than 2,500 persons. Since its opening, the branch has more than doubled its circulation, has enjoyed excellent programming stemming from vibrant collaborations between the Library, the Friends Group, and many local residents, and is currently showing monthly visits of about 16,000 persons.

- Library management worked with Osceola County IT department and the Library Services Manager to oversee the installation of the 3M RFID self-check and gate system at all branches.
- The Library converted its ILS in October 2012 from Sirsi to the current available version of Polaris, which affords greater collection management and reporting capability.
- The Library is available 24-hours a day, seven days a week through E-Services via www.OsceolaLibrary.org, which logged over 86,000 visitors each month last year.

FUND 107-LIBRARY DISTRICT FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund supports the operation of four full service libraries, outreach libraries, central services, and support services, as well as libraries that are included in the Master Plan. Library operations were outsourced in January 2012. This Fund supports 1 FTE, which remains unchanged from the FY13 Adopted Budget. Personal Services increased 5% due to a 2% Cost of Living Adjustment (COLA) and changes to the Retirement contribution rates set by the State. Operating Expenses increased primarily due to the annual increase in accordance to the LSSI agreement and Repairs & Maintenance for the replacement of the air handler unit in the St. Cloud Library, fire alarm systems in BVL and Central Libraries, as well as repaving the parking for St. Cloud, BVL and Poinciana Libraries. Capital Outlay decreased 94% as the West Osceola Library project was completed in FY13. Transfers Out include funds to the General Fund for the cost allocation plan and to the Property Appraiser. Reserves are calculated according to Budget Policies.

REVENUES:

The Library Fund is supported by Ad Valorem taxes as set forth by Ordinance No. 79-2. The millage rate of 0.2566 remained the same as FY13 and reflects a 4.7% increase to Ad Valorem Taxes. The Library is also supported by grant funding and Fund Balance, as well as court fees, fines and interest.

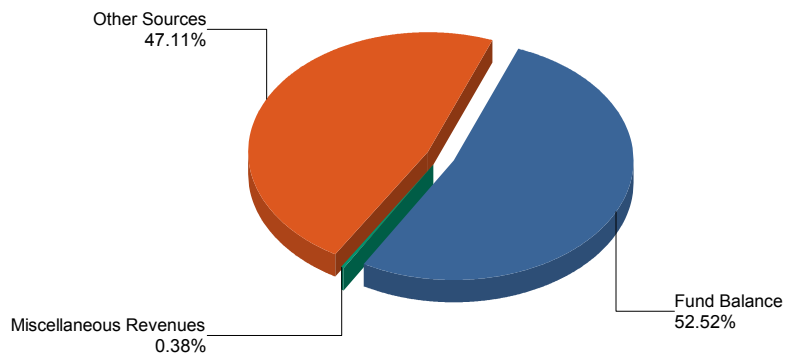
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Current Ad Valorem Taxes	4,472,855	4,133,796	4,226,111	4,424,143	198,032
PY Delinquent Ad Valorem Tax	34,776	38,310	0	0	0
Intergovernmental Revenue	183,242	233,622	202,470	195,094	-7,376
Charges For Services	134,981	69,600	59,013	62,213	3,200
Judgment, Fines & Forfeits	97,144	93,351	94,861	103,124	8,263
Miscellaneous Revenues	114,327	173,444	131,536	133,608	2,072
Less 5% Statutory Reduction	0	0	-225,576	-233,099	-7,523
Transfers In	100,548	3,488,675	0	0	0
Other Sources	44,987	185,419	0	0	0
Fund Balance	0	0	11,680,495	7,254,029	-4,426,466
Total Revenues:	\$5,182,860	\$8,416,216	\$16,168,910	\$11,939,112	\$-4,229,798
Expenditures					
Personal Services	3,725,497	1,067,610	102,222	107,448	5,226
Operating Expenses	2,023,354	3,940,673	5,371,800	6,224,493	852,693
Capital Outlay	418,816	2,346,542	2,516,748	148,353	-2,368,395
Other Non Operating Expenses	1,662	0	0	0	0
Transfers Out	1,191,860	983,032	1,175,694	548,226	-627,468
Reserves - Operating	0	0	1,360,159	1,672,295	312,136
Reserves - Assigned	0	0	51,771	0	-51,771
Reserves - Stability	0	0	5,590,516	3,238,297	-2,352,219
Total Expenditures:	\$7,361,189	\$8,337,856	\$16,168,910	\$11,939,112	\$-4,229,798

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	62.25	57.00	1.00	1.00	0.00
Part Time:	16.50	14.50	0.00	0.00	0.00
Total Personnel:	78.75	71.50	1.00	1.00	0.00

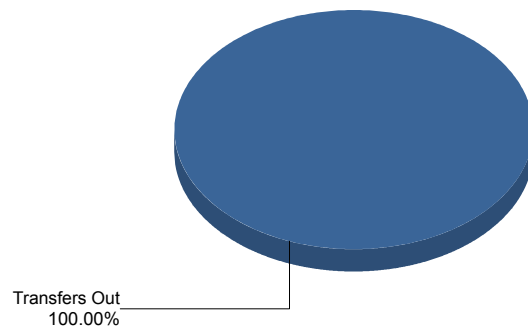
FUND 109-LAW ENFORCEMENT TRUST FUND

LAW ENFORCEMENT TRUST FUND Programs & Services:	
Neighborhood Crime Watch	Drug Abuse Program

Revenues



Expenditures



FUND 109-LAW ENFORCEMENT TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES:

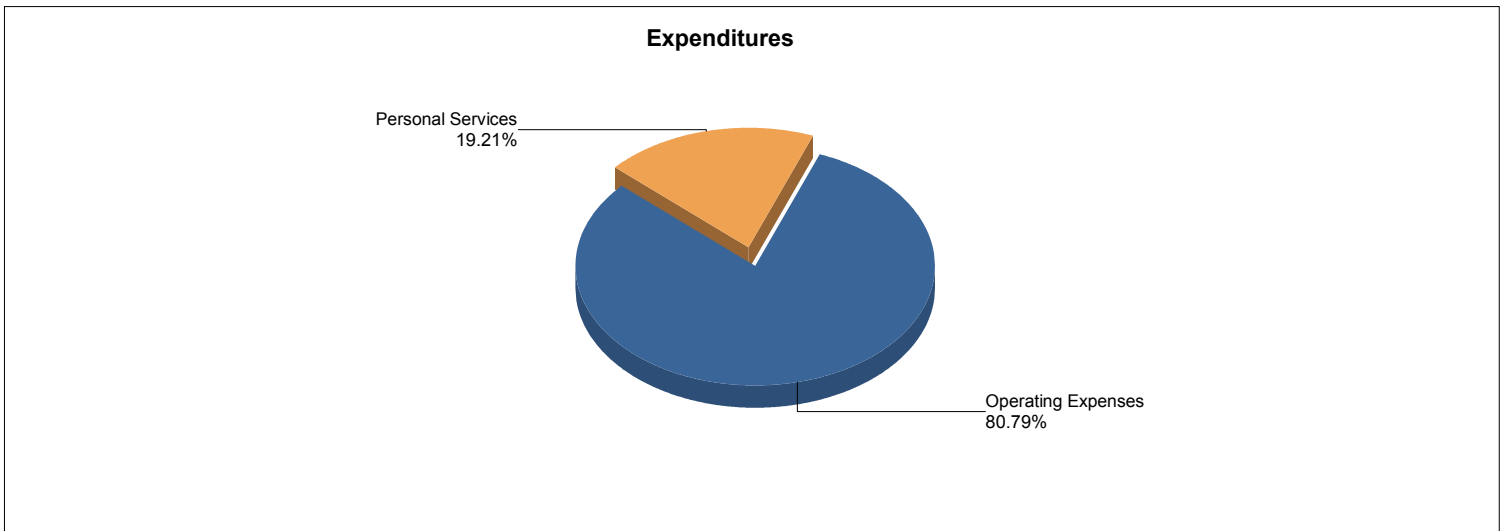
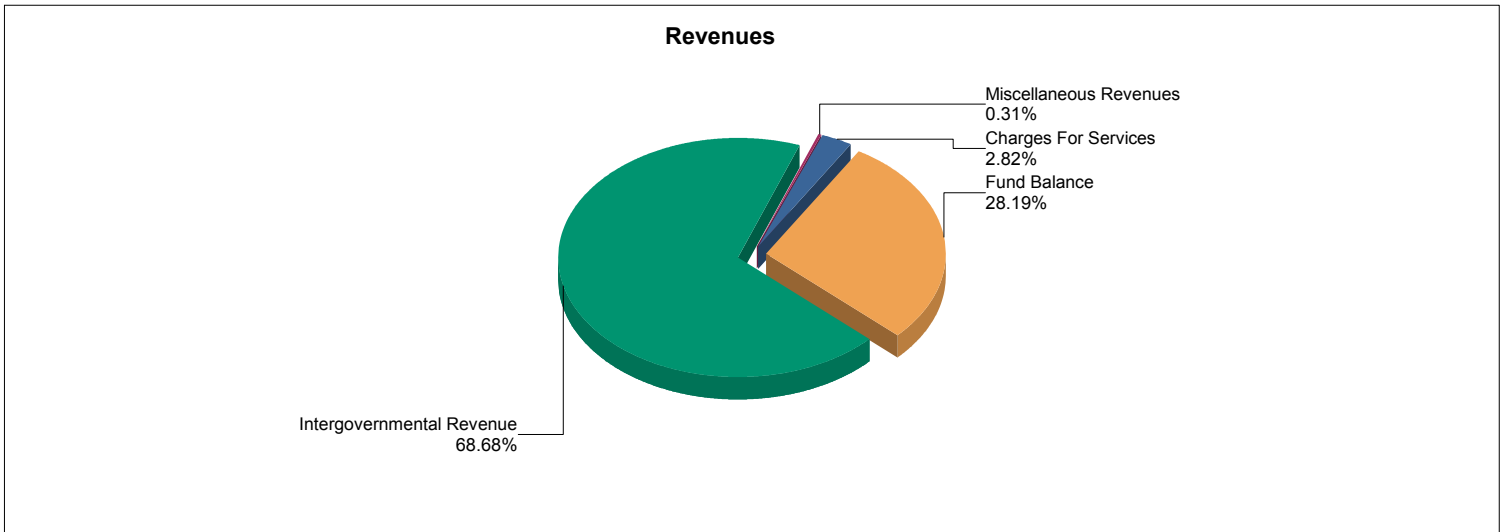
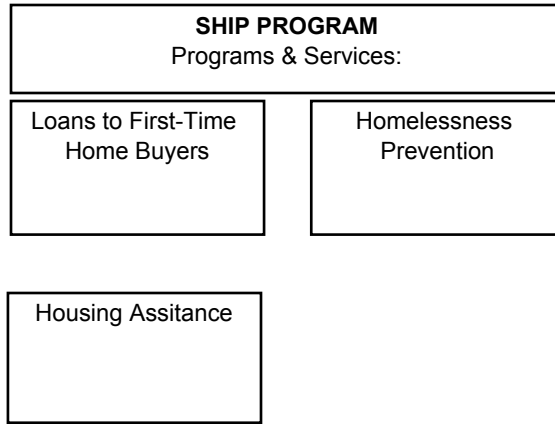
Funding supports special programs such as safe neighborhood, crime prevention, drug abuse and Education, to name a few. These proceeds cannot be used to meet normal operating expenses and must be requested and approved by the Board of County Commissioners for expenditures that meet Statutory Guidelines. Funds are Transferred Out to the Sheriff once Board approved. Overall funding is projected to increase by \$186,721 over FY13 Adopted as a result of projected Fund Balance.

REVENUES:

Revenues collected are based on funds derived from forfeited property which makes the funding source unpredictable. Projected revenues are based on YTD actuals and are estimated to increase by \$76,000 over the FY13 Adopted Budget. Other sources of revenues are interest and Balance Forward.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	1,992	1,964	1,600	800	-800
Less 5% Statutory Reduction	0	0	-80	-40	40
Other Sources	133,667	67,474	24,000	100,000	76,000
Fund Balance	0	0	0	111,481	111,481
Total Revenues:	\$135,658	\$69,438	\$25,520	\$212,241	\$186,721
Expenditures					
Transfers Out	166,700	118,700	25,520	212,241	186,721
Total Expenditures:	\$166,700	\$118,700	\$25,520	\$212,241	\$186,721

FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM



FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM

FUND SUMMARY:

TRENDS & ISSUES:

The State Housing Initiative Program (SHIP) is a grant program funded by the State of Florida to provide assistance, mostly via loans, to very-low, low and moderate income residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosures, delinquent property taxes and insurance, and for rental deposits to prevent homelessness. Funds are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program. The overall FY 14 Adopted Budget is a 69% increase from the FY13 Adopted Budget due to receiving additional funding from the State. This Fund supports 2.2 FTEs, which remains unchanged from the FY13 Adopted Budget. However, Personal Services increased due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased due to additional grant funding in FY14.

REVENUES:

The SHIP program is funded by State Grants. Funding in the amount of \$390,093 is expected from the State for FY14. Other sources of revenue are Fund Balance and any revenues that may be recaptured due to loan interest or grant-recipient default, as well as interest.

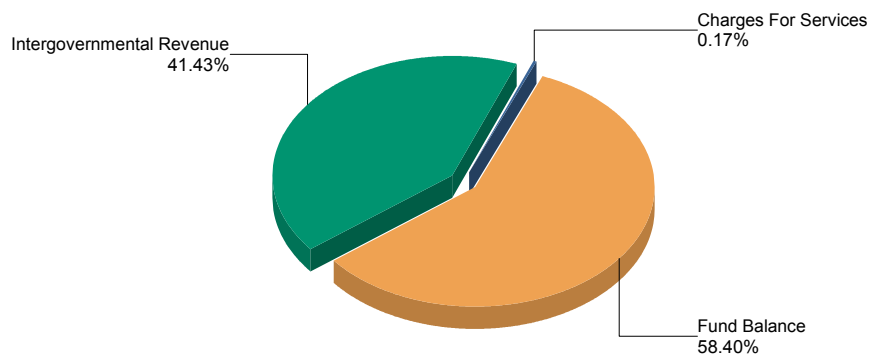
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	394,541	0	0	390,093	390,093
Charges For Services	112,553	59,034	6,600	16,040	9,440
Miscellaneous Revenues	13,515	9,849	3,100	1,735	-1,365
Less 5% Statutory Reduction	0	0	-485	-889	-404
Transfers In	9,789	250	0	0	0
Fund Balance	0	0	326,802	160,127	-166,675
Total Revenues:	\$530,398	\$69,134	\$336,017	\$567,106	\$231,089
Expenditures					
Personal Services	80,485	82,037	104,015	108,920	4,905
Operating Expenses	1,105,129	1,765,795	232,002	458,186	226,184
Total Expenditures:	\$1,185,614	\$1,847,832	\$336,017	\$567,106	\$231,089

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	2.40	2.25	2.20	2.20	0.00
Total Personnel:	2.40	2.25	2.20	2.20	0.00

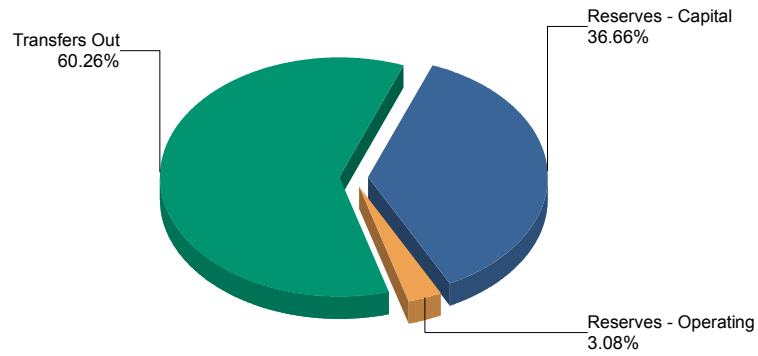
FUND 112-EMERGENCY (911) COMMUNICATIONS

EMERGENCY (911) COMMUNICATIONS FUND	
Statewide Emergency Communication	911 Maps

Revenues



Expenditures



FUND 112-EMERGENCY(911)COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES:

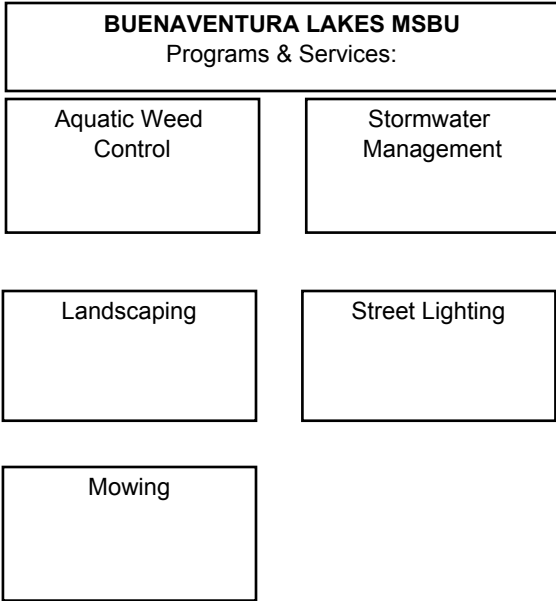
State Statute 365.172 authorizes the establishment and implementation of a comprehensive statewide Emergency telecommunications number system that will provide users with rapid direct access to public safety agencies by dialing "911." This fund was established by County Ordinance 04-47 in December 2004. Funds collected support the Sheriff's responsibilities for the Osceola County 911 Operations. Overall the FY14 budget reflects an increase of 10% over the FY13 Adopted Budget.

REVENUES:

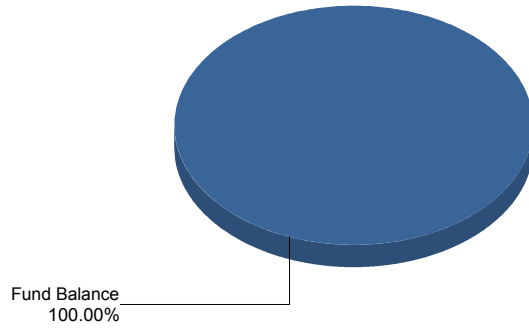
This revenue source was established by County Ordinance 04-47 whereby an emergency service fee is paid on every resident's telephone bill for wireless and non-wireless services. These fees are projected to decrease by 8% over the FY13 Adopted Budget. A large part of the revenues in support of this program comes from Fund Balance, which is estimated to increase by 25% over the FY13 Adopted Budget.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	1,342,261	1,262,081	1,487,100	1,373,223	-113,877
Charges For Services	3,642	4,167	2,444	5,622	3,178
Miscellaneous Revenues	584	1,628	0	0	0
Less 5% Statutory Reduction	0	0	-74,477	-68,942	5,535
Transfers In	10,986	0	0	0	0
Other Sources	906,714	795,211	0	0	0
Fund Balance	0	0	1,546,193	1,935,739	389,546
Total Revenues:	\$2,264,187	\$2,063,086	\$2,961,260	\$3,245,642	\$284,382
Expenditures					
Other Non Operating Expenses	0	0	500	0	-500
Transfers Out	2,474,004	2,013,083	2,852,392	1,955,666	-896,726
Reserves - Operating	0	0	108,368	100,000	-8,368
Reserves - Capital	0	0	0	1,189,976	1,189,976
Total Expenditures:	\$2,474,004	\$2,013,083	\$2,961,260	\$3,245,642	\$284,382

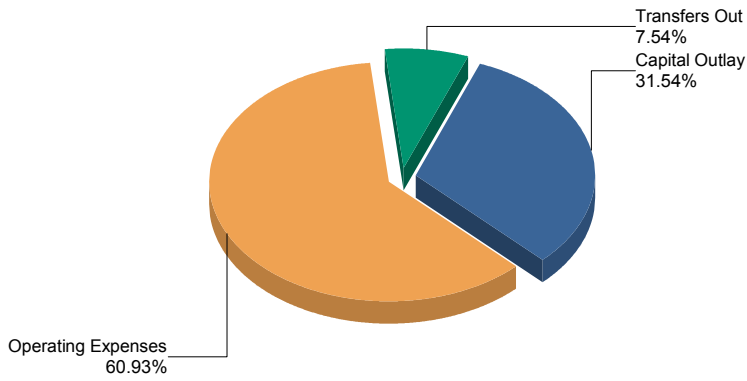
FUND 113-BUENAVENTURA LAKES MSBU



Revenues



Expenditures



FUND 113-BUENAVENTURA LAKES MSBU

FUND SUMMARY:

TRENDS & ISSUES:

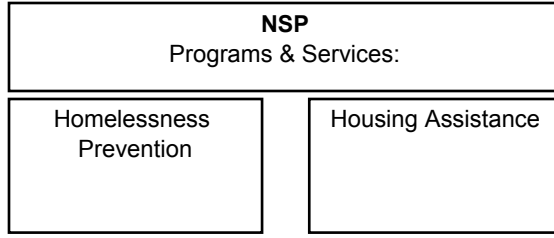
The Buenaventura Lakes MSBU covered a range of services including street lighting, stormwater management, right-of-way landscaping and management/maintenance to the Robert Guevarra Community Center and the adjacent Fellowship Park. In an effort to be consistent with the management and assessment rate calculation of the remaining neighborhood serving MSBUs within the County, staff created new MSBUs within Funds 128 (Subdivision Pond MSBU) and 129 (Street Lighting MSBU) respectively. The right-of-way landscaping was absorbed by the Mowing Unit and the management/maintenance of the community center was moved to the Parks Department, both within the General Fund. As such, expenditures previously associated with this Fund are split among several cost centers within Funds 128, 129 and the General Fund based on the services provided by each. Once all expenses associated with this MSBU have been accounted for, the remaining Fund Balance will be split among the new Funds. The MSBUs created are as follows: Fund 128 - Coralwood Subdivision Pond MSBU, Bass Slough Subdivision Pond MSBU and Boggy Creek Subdivision Pond MSBU; Fund 129 - Buenaventura Lakes Streetlighting MSBU, Plaza Drive Streetlighting MSBU. Capital Outlay reflects funds remaining in the Stormwater Improvement Project. Operating Expenses have been budgeted to cover any unanticipated Repairs & Maintenance needs. Transfers Out account for the General Fund cost allocation. Reserves are no longer needed.

REVENUES:

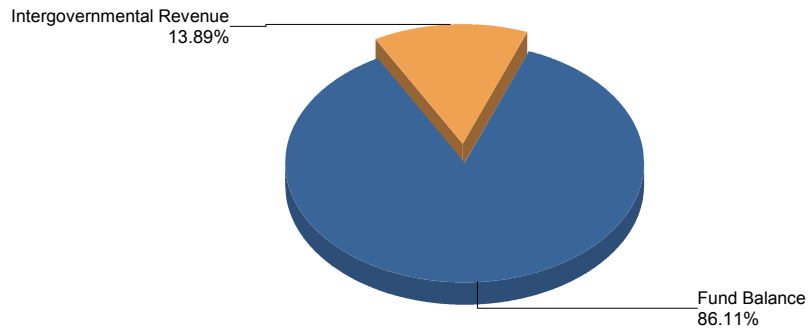
Prior to FY13, the primary revenue source was Special Assessments. The current funding source is Balance Forward as this Fund will eventually be closed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	469,119	471,125	0	0	0
Charges For Services	1,971	1,142	0	0	0
Miscellaneous Revenues	16,980	20,918	0	0	0
Transfers In	23,048	1,031	0	0	0
Other Sources	5,099	4,678	0	0	0
Fund Balance	0	0	712,729	610,325	-102,404
Total Revenues:	\$516,216	\$498,894	\$712,729	\$610,325	\$-102,404
Expenditures					
Personal Services	129,376	141,958	0	0	0
Operating Expenses	339,254	295,705	486,498	371,851	-114,647
Capital Outlay	2,457	18,486	186,264	192,470	6,206
Transfers Out	34,441	30,795	39,967	46,004	6,037
Total Expenditures:	\$505,528	\$486,943	\$712,729	\$610,325	\$-102,404

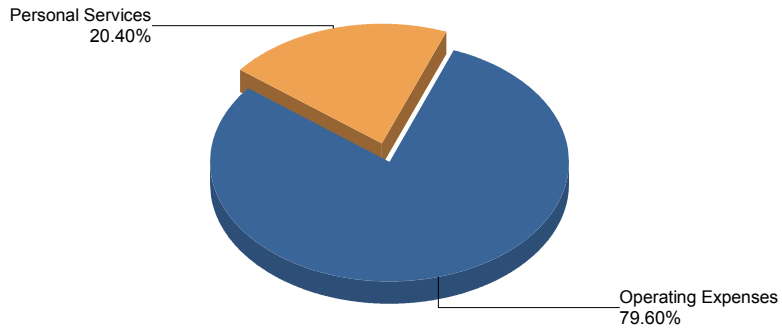
FUND 114-NEIGHBORHOOD STABILIZATION PROGRAM



Revenues



Expenditures



FUND 114-NEIGHBORHOOD STABILIZATION PROGRAM

FUND SUMMARY:

TRENDS & ISSUES:

The Neighborhood Stabilization Program (NSP) was established by the U.S. Department of Housing and Urban Development for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. It enables local governments to purchase and redevelop these properties by targeting areas with the greatest needs. Osceola County's program began in FY09 and redesigned its focus on more than foreclosures. Personal Services support 1.45 FTEs, an increase of 0.65 FTE from the FY13 Adopted Budget due to the re-allocation of two positions within the Department. Operating Expenses decreased by more than \$500,000 due to the draw down of the Grant.

REVENUES:

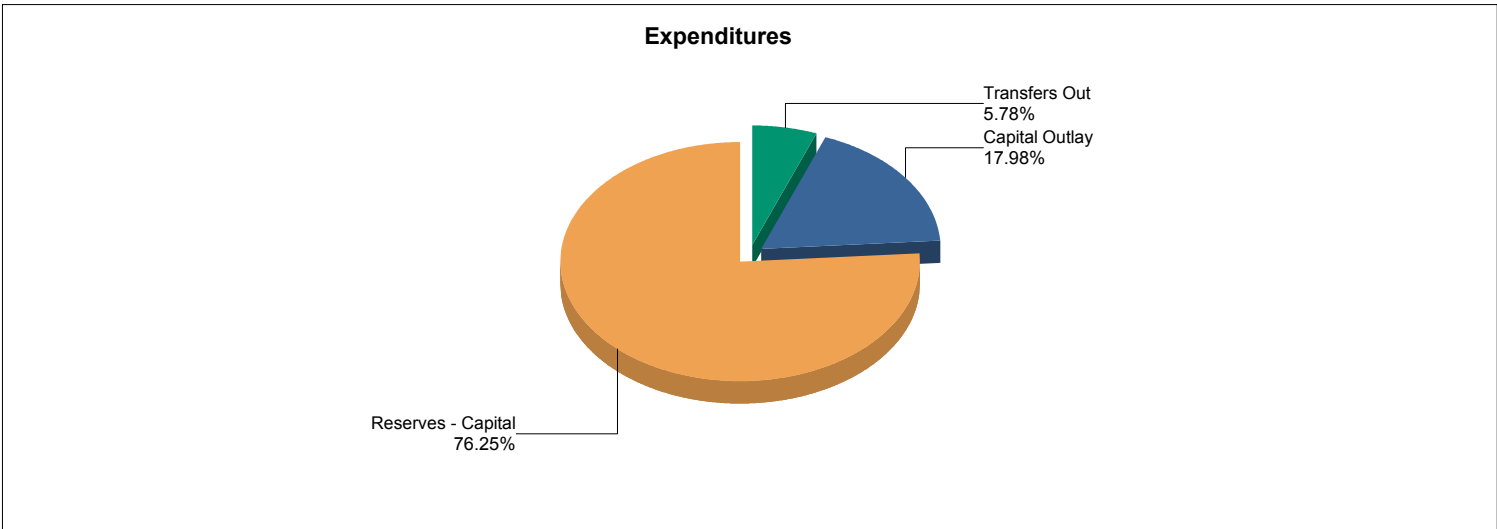
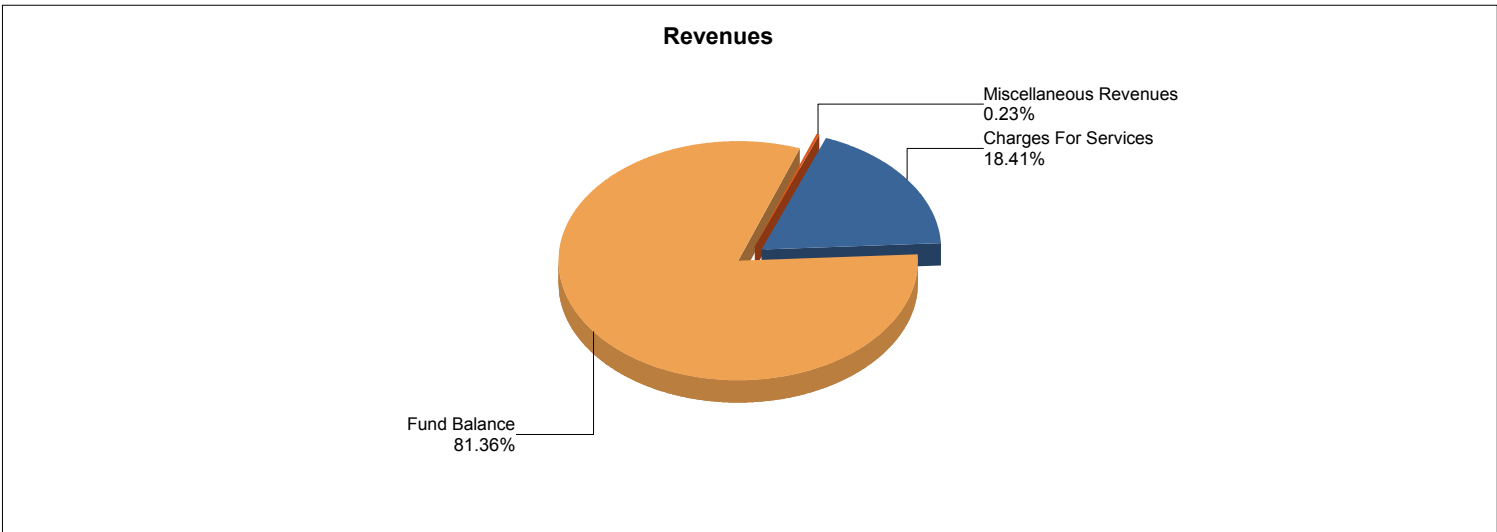
The Neighborhood Stabilization Program is administered using grant funding. Funding is allocated from HUD through the State of Florida Department of Community Affairs (DCA). The FY14 Adopted Budget is supported by proceeds from the 2nd closing on NSP property and funds remaining from prior years.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	10,775,651	3,895,570	955,985	50,939	-905,046
Miscellaneous Revenues	0	93	0	0	0
Less 5% Statutory Reduction	0	0	-47,799	0	47,799
Transfers In	0	589	0	0	0
Fund Balance	0	0	0	315,673	315,673
Total Revenues:	\$10,775,651	\$3,896,251	\$908,186	\$366,612	\$-541,574
Expenditures					
Personal Services	132,862	110,056	42,780	74,788	32,008
Operating Expenses	10,642,789	3,786,195	865,406	291,824	-573,582
Total Expenditures:	\$10,775,651	\$3,896,251	\$908,186	\$366,612	\$-541,574

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	2.30	2.20	0.80	1.45	0.65
Part Time:	1.00	0.00	0.00	0.00	0.00
Total Personnel:	3.30	2.20	0.80	1.45	0.65

FUND 115-COURT FACILITIES FUND

COURT FACILITIES FUND Programs & Services:	
Construction of Facilities for the Judiciary	Maintenance of Facilities for the Judiciary



FUND 115-COURT FACILITIES FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund supports capital projects associated with the courts. Capital Outlay consists of construction in progress for prior years' projects, as no new projects are planned for FY14. Transfers Out are for Debt Services to cover the Court's share of the Parking Garage, and for the cost allocation program. The Reserves for Capital - Undesignated are committed for specific capital projects not yet identified.

REVENUES:

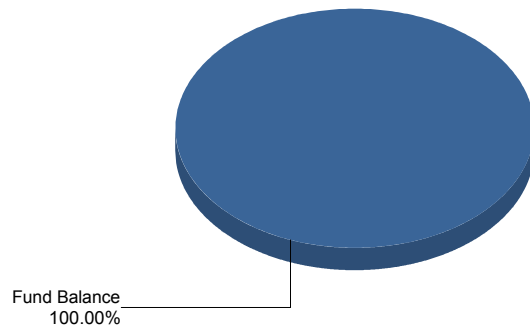
Funds are collected per Statute 318.18. Based on a revision to this Statute, there is a charge for non-criminal traffic infractions of \$30. Revenues from these charges are anticipated to increase 10% in FY14 over the FY13 Adopted Budget, based on revenue collections trends in FY13. Other sources of revenue include interest and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	1,786,199	1,803,580	1,879,708	2,059,683	179,975
Miscellaneous Revenues	36,210	50,510	41,499	26,190	-15,309
Less 5% Statutory Reduction	0	0	-96,060	-104,294	-8,234
Fund Balance	0	0	8,315,010	9,103,821	788,811
Total Revenues:	\$1,822,409	\$1,854,089	\$10,140,157	\$11,085,400	\$945,243
Expenditures					
Operating Expenses	0	80	0	0	0
Capital Outlay	7,323	405,888	2,573,400	1,992,870	-580,530
Transfers Out	2,766	611,957	634,715	640,333	5,618
Reserves - Capital	0	0	6,932,042	8,452,197	1,520,155
Total Expenditures:	\$10,089	\$1,017,925	\$10,140,157	\$11,085,400	\$945,243

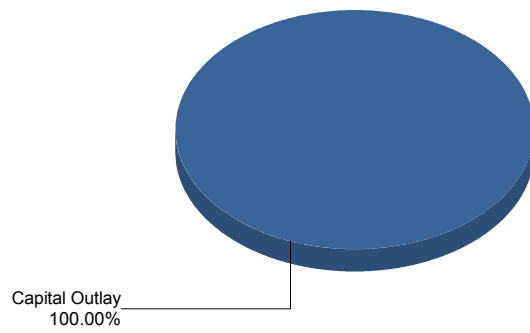
FUND 117-LIBRARY ENDOWMENT FUND

LIBRARY ENDOWMENT FUND Programs & Services:	
Availability of Books	Availability of Publications

Revenues



Expenditures



FUND 117-LIBRARY ENDOWMENT FUND

FUND SUMMARY:

TRENDS & ISSUES:

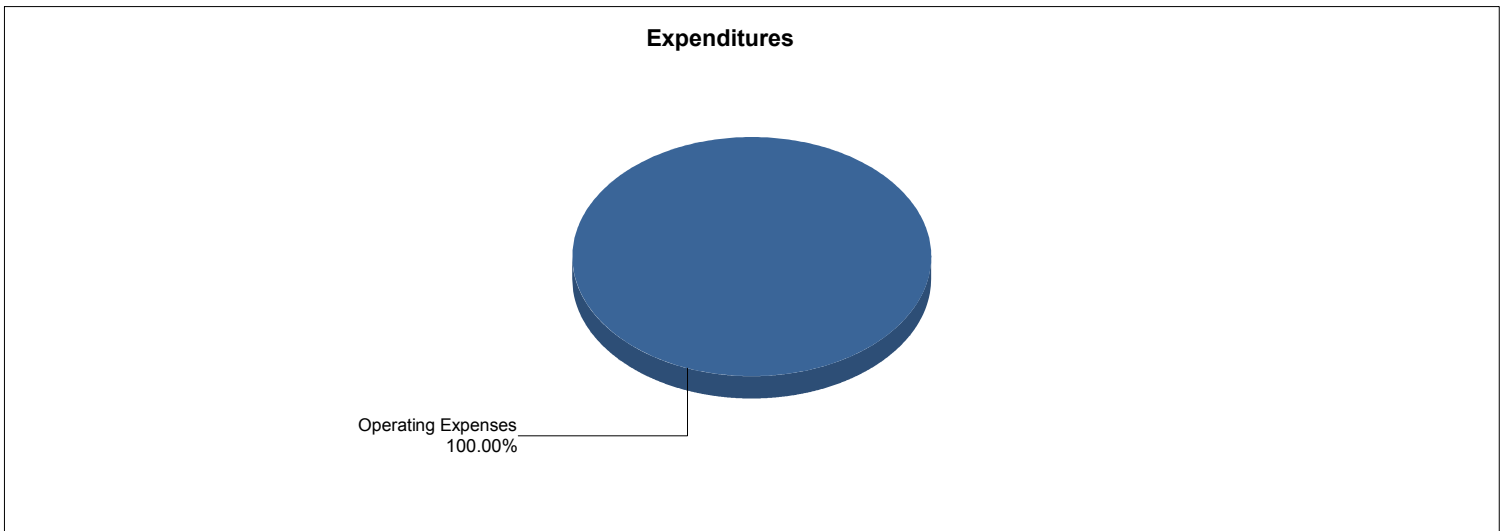
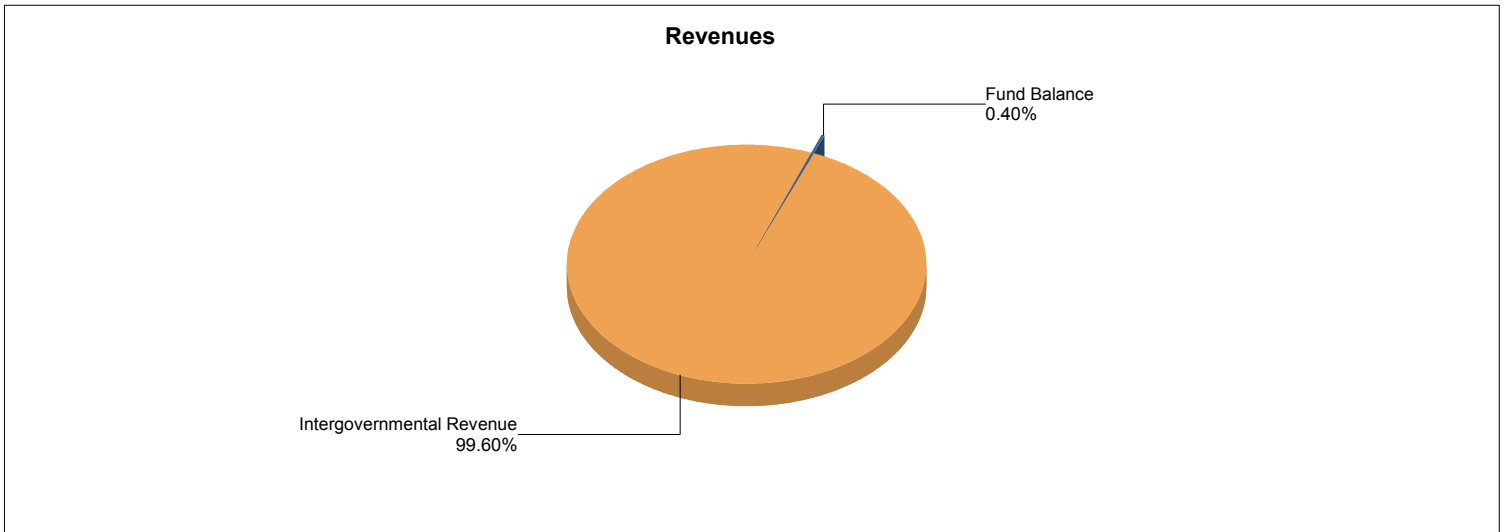
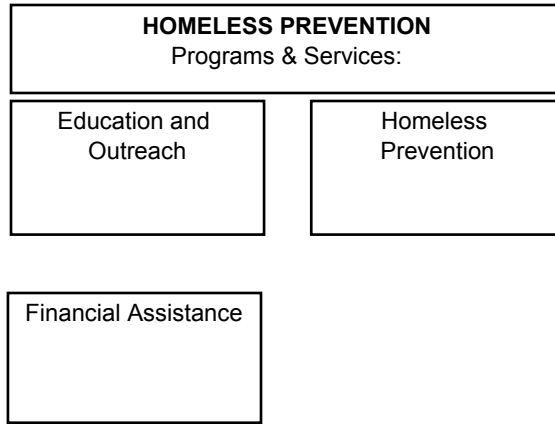
This Fund was established to account for contributions/donations made to the public library system by citizens. Funding is restricted to cover the cost of books and publications. Donations supporting this Fund have been decreasing over the past several years. Capital Outlay represents funds budgeted for books for the Hart Memorial and St. Cloud Libraries.

REVENUES:

This Fund is supported by Fund Balance in FY14.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	644	749	0	0	0
Transfers In	3,025	0	0	0	0
Fund Balance	0	0	119,156	119,459	303
Total Revenues:	\$3,669	\$749	\$119,156	\$119,459	\$303
Expenditures					
Capital Outlay	8,808	0	119,156	119,459	303
Total Expenditures:	\$8,808	\$0	\$119,156	\$119,459	\$303

FUND 118-HOMELESS PREVENTION & RAPID REHOUSING



FUND 118-HOMELESS PREVENTION & RAPID REHOUSING

FUND SUMMARY:

TRENDS & ISSUES:

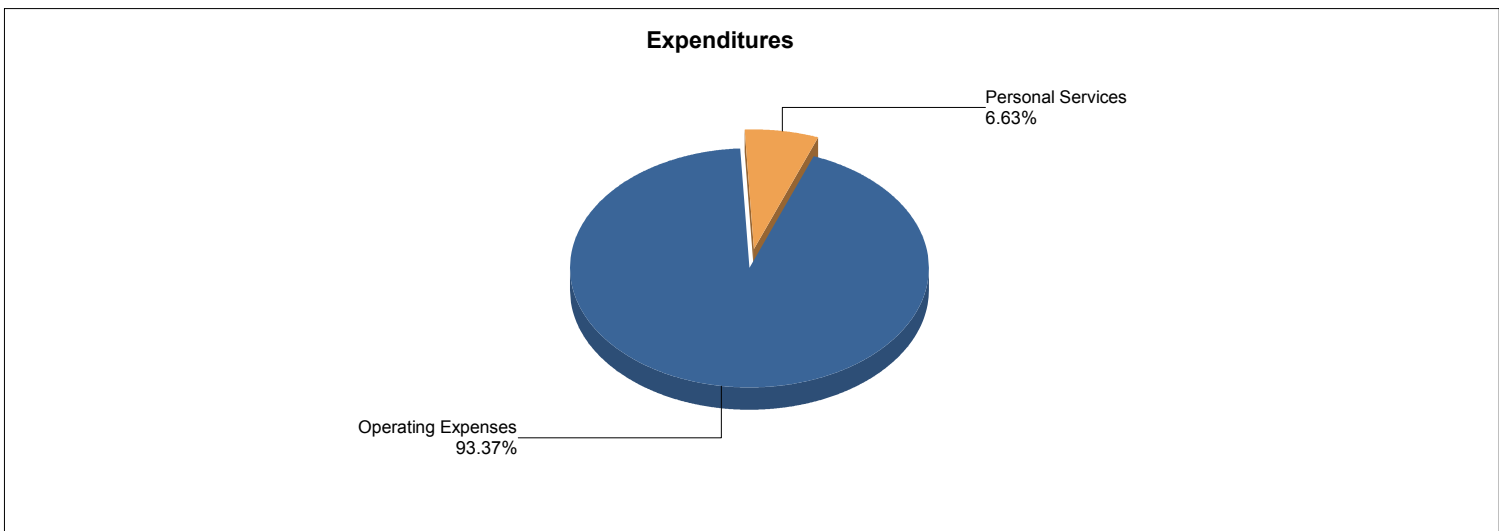
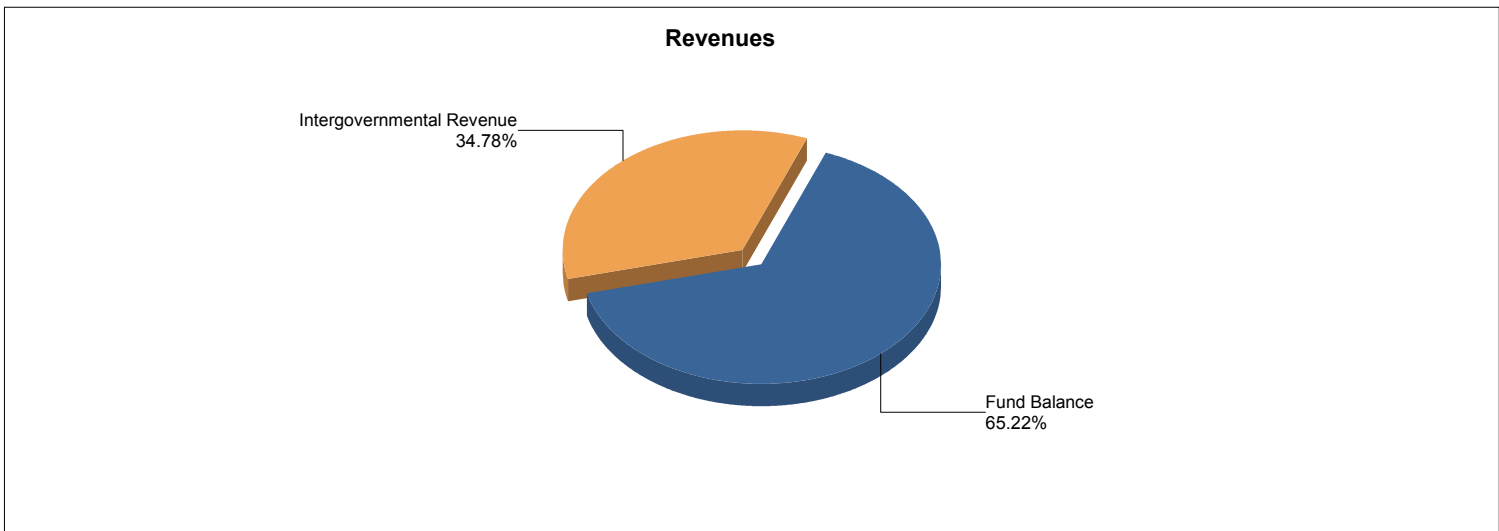
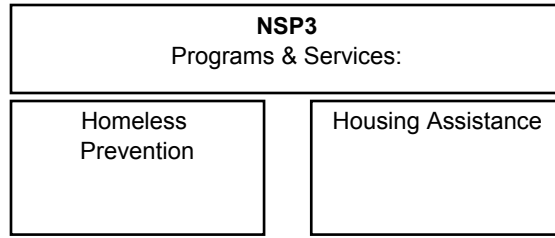
This Fund was established in September 2009 to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the U.S. Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. This program provided assistance to Homeless clients and clients that were on the verge of being homeless. Assistance received may have included utility, rent, and rental deposits to stabilize the family and facilitate self-sufficiency. The initial grant ended June 30, 2011, and a new HUD grant was received for the 2010 McKinney-Vento Continuum of Care Homeless Assistance Program "Shelter Plus Care" in the amount of \$554,760 for a five-year period. During FY12 another HUD grant was received for the 2012-2014 McKinney-Vento Continuum of Care Homeless Assistance program "Emergency Solutions Grant (ESG)" in the amount of \$100,000 for a two-year period. Operating Expenditures increased as a result of these grants. In FY 13, the County received additional grant funding in the amount of \$400,140 from the "Shelter Plus Care 2" grant.

REVENUES:

This Fund is supported by the remaining balance of the U.S. Department of Housing and Urban Development Shelter Plus Care and Shelter Plus Care 2 Grants, Emergency Solutions Grant and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	233,234	0	649,760	1,004,900	355,140
Transfers In	0	1,006	0	0	0
Fund Balance	0	0	5,800	4,083	-1,717
Total Revenues:	\$233,234	\$1,006	\$655,560	\$1,008,983	\$353,423
Expenditures					
Personal Services	104,813	6,829	0	0	0
Operating Expenses	308,745	3,708	655,560	1,008,983	353,423
Capital Outlay	15,000	0	0	0	0
Total Expenditures:	\$428,558	\$10,537	\$655,560	\$1,008,983	\$353,423

FUND 122-NEIGHBORHOOD STABIL PROGRAM 3



FUND 122-NEIGHBORHOOD STABIL PROGRAM 3

FUND SUMMARY:

TRENDS & ISSUES:

The Neighborhood Stabilization Program (NSP), which first started in FY10, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. NSP3 is the third round of program funding which is to be expended for the purchase and rehabilitation of approximately 20 homes in designated areas of the County. The term of the grant is 36 months and FY14 is the last year of funding. This Fund supports 0.95 FTE, a decrease of 0.75 FTE from the FY13 Adopted Budget due to the re-allocation of 2 positions within the Department, and is reflected in a 35% decrease to Personal Services. Operating Expenses decreased 66% from FY13 Adopted Budget due to spending down of the grant.

REVENUES:

The Neighborhood Stabilization Program 3 is administered using grant funding. Grant funds for FY14 Adopted Budget are directly allocated through HUD.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	0	31,652	2,451,649	301,453	-2,150,196
Miscellaneous Revenues	0	-2	0	0	0
Fund Balance	0	0	0	565,320	565,320
Total Revenues:	\$0	\$31,650	\$2,451,649	\$866,773	\$-1,584,876
Expenditures					
Personal Services	0	25,660	87,825	57,484	-30,341
Operating Expenses	0	5,991	2,363,824	809,289	-1,554,535
Total Expenditures:	\$0	\$31,650	\$2,451,649	\$866,773	\$-1,584,876

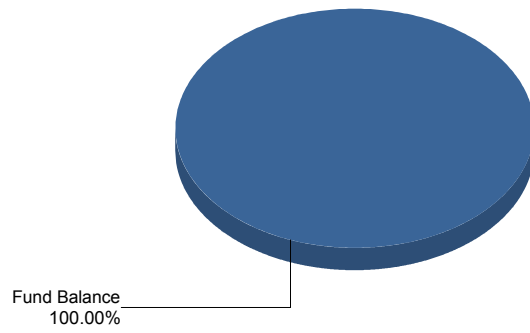
PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	0.00	0.35	1.70	0.95	-0.75
Total Personnel:	0.00	0.35	1.70	0.95	-0.75

FUND 123-TDT REF & IMP 2012 PROJECT

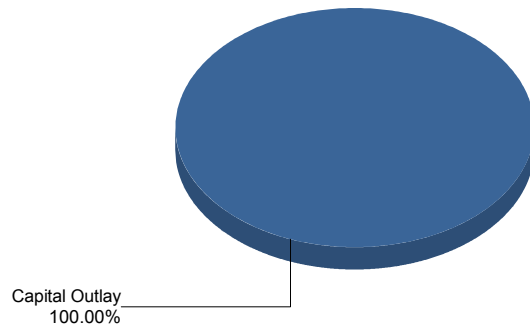
TDT REVENUE REF & IMP BOND 2012
Programs & Services:

Convention Visitors
Bureau Capital
Improvement
Projects

Revenues



Expenditures



FUND 123-TDT REF & IMP 2012 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the balance remaining from the refunding on those Bonds. Currently, there are no projects assigned to this Fund.

REVENUES:

This Fund's revenue source consists of the bond proceeds which are recorded in Other Sources.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	0	8,152	0	0	0
Other Sources	0	11,000,000	11,000,000	0	-11,000,000
Fund Balance	0	0	0	11,040,000	11,040,000
Total Revenues:	\$0	\$11,008,152	\$11,000,000	\$11,040,000	\$40,000
Expenditures					
Capital Outlay	0	0	11,000,000	11,040,000	40,000
Total Expenditures:	\$0	\$0	\$11,000,000	\$11,040,000	\$40,000

FUND 124 & 125 – ENVIRONMENTAL LANDS ACQUISITION/MAINTENANCE
ENVIRONMENTAL LANDS PROGRAM

MISSION STATEMENT:

To preserve the natural beauty of the County and to ensure that there will be natural lands and water resources for future generations. 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.

FY14 Goals & Objectives:

Goal 1 – Support Strategic Plan Goal #3, Upgrade County Infrastructure and Transportation Network: Prepared for Growth, by acquiring priority conservation properties along the Shingle Creek corridor with Environmental Lands and partnership funds.

Goal 2 – Support Strategic Plan Goal #4, Create Great Neighborhoods for the Future: Safe and Livable, by:

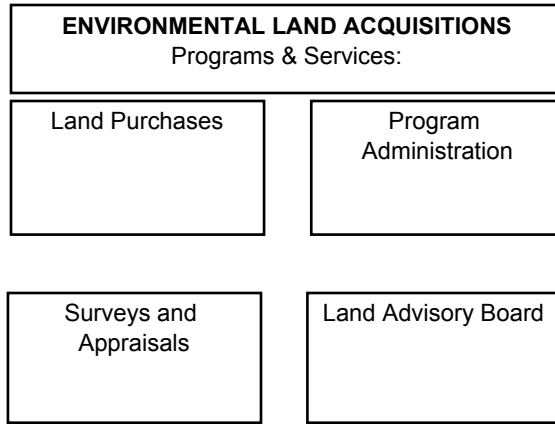
- Developing Phase I of the Cherokee Point Conservation Area Management Plan.
- Developing Phase II of the Shingle Creek Regional Park Management Plan at Marsh Landing.

Goal 3 – Support Strategic Plan Goal #2, Cost Effective and High Performing County Government by developing a partnership towards creating a Twin Oaks Conservation Area Mitigation Bank for its wetlands.

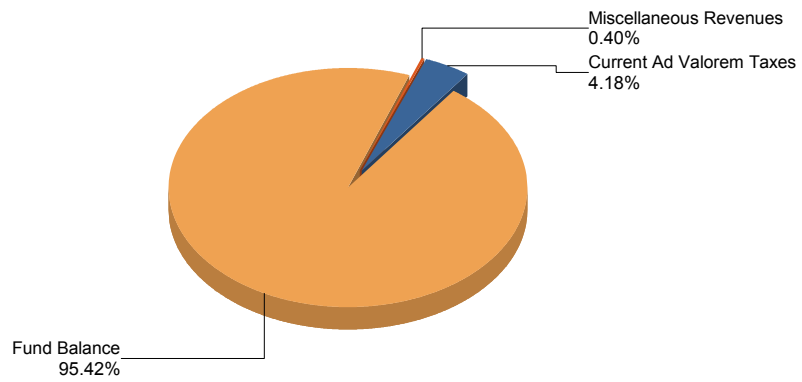
FY13 Accomplishments:

- Developed the management plan for the Twin Oaks Conservation Area.
- Completed Phase I of the Twin Oaks Conservation Area including habitat restoration, a fishing pier, picnic area, observation deck, equestrian and hiking trails.
- Developed new acquisition agreement for two key Shingle Creek Regional Park additions and one for Lake Lizzie Conservation Area.

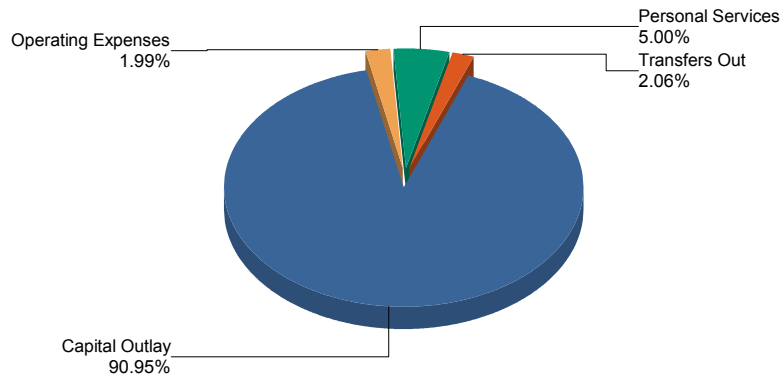
FUND 124-ENVIRONMENTAL LAND ACQUISITIONS



Revenues



Expenditures



FUND 124-ENVIRONMENTAL LAND ACQUISITIONS

FUND SUMMARY:

TRENDS & ISSUES:

Environmental Lands Acquisition is part of the Environmental Lands Conservation Program which is managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The revenue generated from the 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. The Personal Services budget supports 4.75 FTEs, which is an increase of 1 from the FY13 Adopted Budget due to the addition of one Foreman position in FY14. Operating Expenditures increased in FY14 by 3.6%. Capital Outlay represents the remaining balance in this Fund for acquisition of new land. Transfers Out are for the cost allocation plan and Property Appraiser, which increased for FY14.

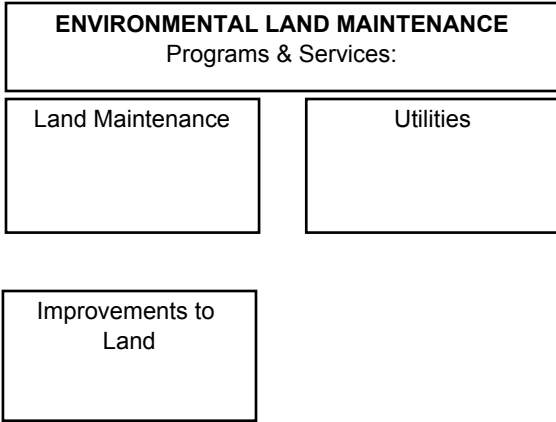
REVENUES:

Per Ordinance No. 06-25, as approved by voter referendum pursuant to resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to acquire environmentally significant lands for preservation and protection. Monies collected pursuant to the Ordinance are split between multiple Funds. The millage rates that fund the Environmental Lands Program are SAVE Osceola Maintenance and SAVE Osceola Debt. The revenues generated from the combined millage rates are then divided, 85% for acquisitions and debt service, and 15% for maintenance. The Save Osceola Maintenance millage rate has remained at 0.0500 since FY11.

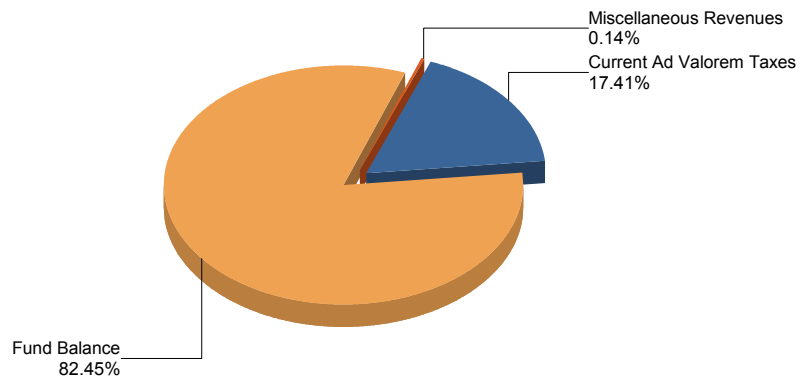
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Current Ad Valorem Taxes	245,812	229,153	230,575	243,884	13,309
PY Delinquent Ad Valorem Tax	8,539	6,812	0	0	0
Miscellaneous Revenues	34,730	39,106	28,000	23,600	-4,400
Less 5% Statutory Reduction	0	0	-12,929	-13,374	-445
Transfers In	34,168	922	0	0	0
Other Sources	45,546	10,512	0	0	0
Fund Balance	0	0	5,711,412	5,570,750	-140,662
Total Revenues:	\$368,795	\$286,505	\$5,957,058	\$5,824,860	\$-132,198
Expenditures					
Personal Services	103,103	165,388	227,171	291,284	64,113
Operating Expenses	95,232	95,840	111,780	115,810	4,030
Capital Outlay	0	0	5,492,986	5,297,900	-195,086
Transfers Out	67,697	77,616	115,211	119,866	4,655
Reserves - Assigned	0	0	9,910	0	-9,910
Total Expenditures:	\$266,032	\$338,843	\$5,957,058	\$5,824,860	\$-132,198

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	2.00	2.95	3.75	4.75	1.00
Total Personnel:	2.00	2.95	3.75	4.75	1.00

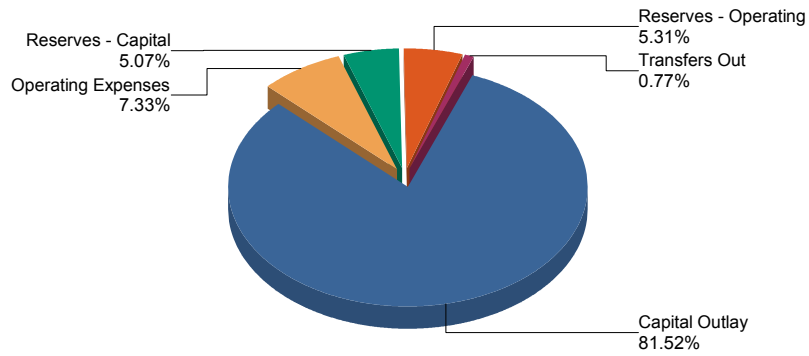
FUND 125-ENVIRONMENTAL LAND MAINTENANCE



Revenues



Expenditures



FUND 125-ENVIRONMENTAL LAND MAINTENANCE

FUND SUMMARY:

TRENDS & ISSUES:

The Environmental Lands Maintenance program is managed by the Community Resources Office 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. The Maintenance Fund covers expenses associated with preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site. Operating Expenditures increased by 40% from the FY13 Adopted Budget mainly due to Repairs & Maintenance to Camp Lonesome and Shingle Creek, as well as Other Contractual Services for land management and building painting. Capital Outlay includes funds to support the development of Twin Oaks, Camp Lonesome, Cherokee Point and Shingle Creek.

REVENUES:

Per Ordinance No. 06-25, as approved by voter referendum pursuant to resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to acquire environmentally significant lands for preservation and protection. The millage rate that funds the Environmental Lands program is 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 Save Osceola Maintenance millage has remained at 0.0500 since in FY11.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Current Ad Valorem Taxes	627,667	576,609	592,907	618,621	25,714
PY Delinquent Ad Valorem Tax	2,583	3,718	0	0	0
Miscellaneous Revenues	20,975	28,889	13,609	5,000	-8,609
Less 5% Statutory Reduction	0	0	-30,326	-31,181	-855
Transfers In	357	0	0	0	0
Other Sources	8,054	1,855	0	0	0
Fund Balance	0	0	4,000,287	2,928,947	-1,071,340
Total Revenues:	\$659,637	\$611,071	\$4,576,477	\$3,521,387	\$-1,055,090
Expenditures					
Operating Expenses	69,024	101,257	183,947	258,215	74,268
Capital Outlay	26,959	323,609	3,649,287	2,870,546	-778,741
Transfers Out	20,695	17,941	25,653	27,047	1,394
Reserves - Operating	0	0	313,554	187,000	-126,554
Reserves - Capital	0	0	404,036	178,579	-225,457
Total Expenditures:	\$116,678	\$442,806	\$4,576,477	\$3,521,387	\$-1,055,090

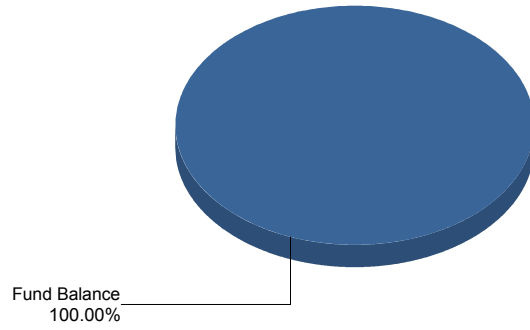
FUND 126-GO BOND SERIES 2010

ENVIRONMENTAL LANDS ACQUISITION
Programs & Services:

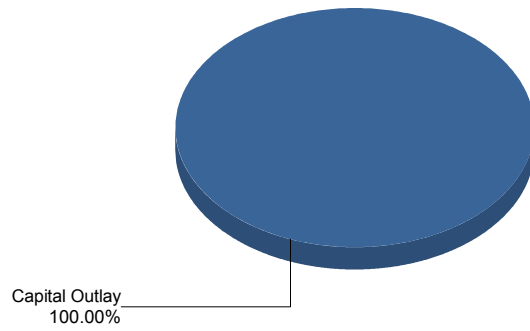
Land Acquisition

Surveys and
Appraisals

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

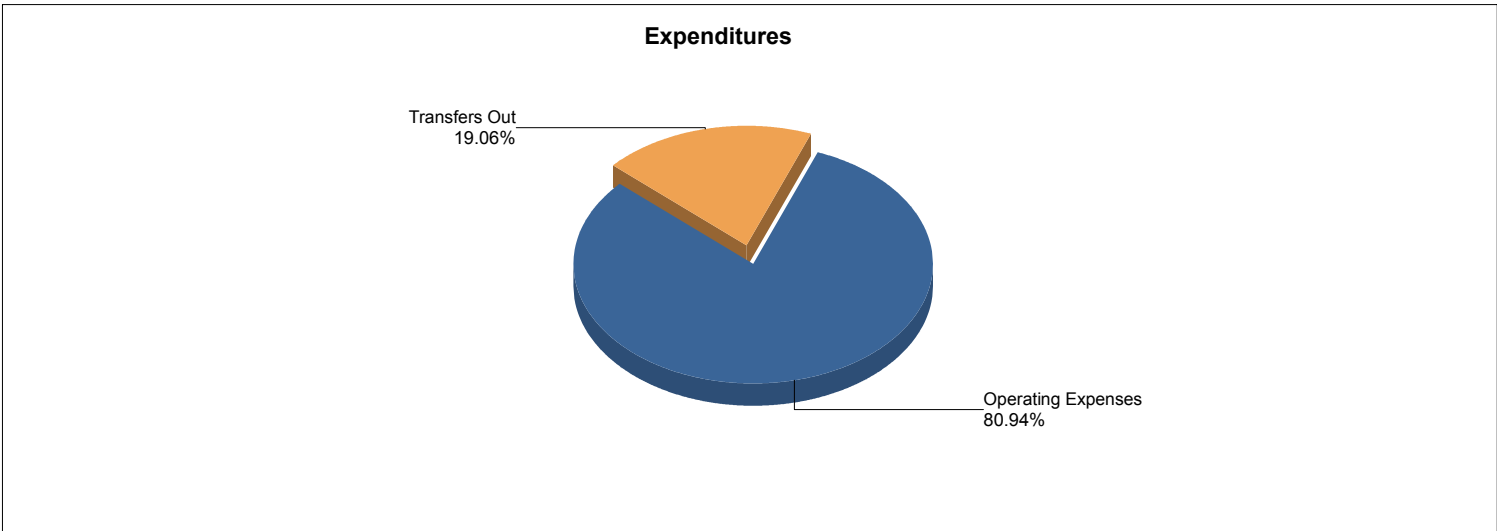
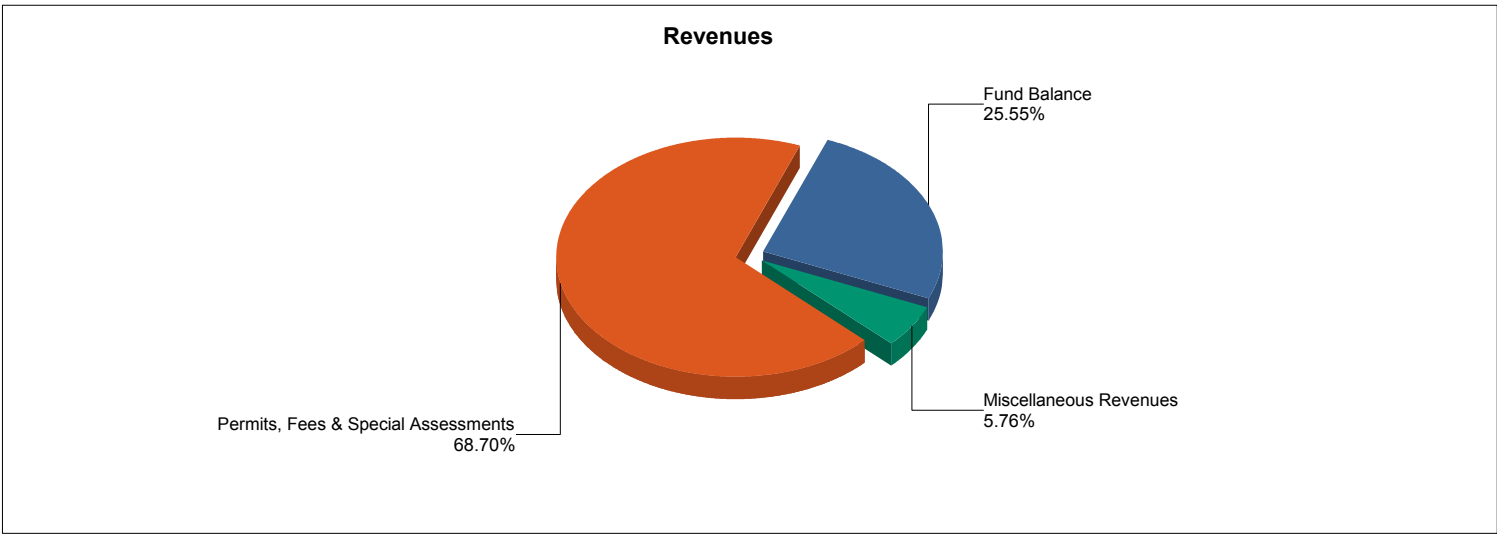
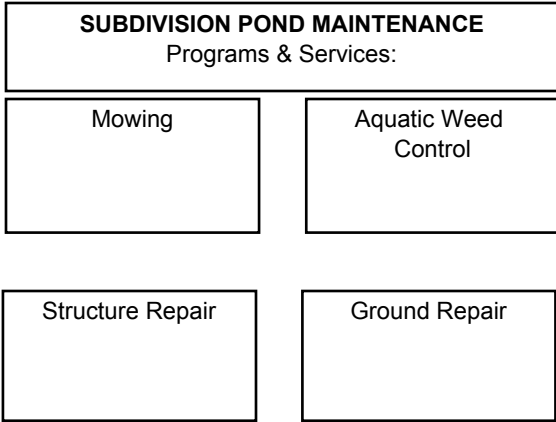
The Environmental Lands Acquisition Fund is managed by the Community Resources Office which is housed within the Community Development Department. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. This Fund was created to track the proceeds of the G.O. Bond Series 2010 for land acquisitions.

REVENUES:

This fund is supported by Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	39,493	34,452	0	0	0
Fund Balance	0	0	4,362,301	4,408,689	46,388
Total Revenues:	\$39,493	\$34,452	\$4,362,301	\$4,408,689	\$46,388
Expenditures					
Capital Outlay	9,222,428	1,402,835	4,362,301	4,408,689	46,388
Total Expenditures:	\$9,222,428	\$1,402,835	\$4,362,301	\$4,408,689	\$46,388

FUND 128-SUBDIVISION POND MSBU



FUND 128-SUBDIVISION POND MSBU

FUND SUMMARY:

TRENDS & ISSUES:

The Board is authorized to create MSBU's encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created in FY11 to support Subdivision Pond Maintenance MSBUs established through the Local Improvement and Assessment Ordinance No. 10-10. Fund 128 includes 64 MSBUs to which funding will be provided to cover the costs associated with the repair and maintenance of the stormwater management systems within the subdivisions that receive the benefit. This MSBU has been dedicated or conveyed to the County for maintenance. This Fund's budget reflects an increase of 8.57% from the FY14 Adopted Budget due to the spending down of the Fund Balance, which decreased 34.69%. Transfers Out to the General Fund is for the support of administrative services.

REVENUES:

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 increased by \$124,599 to offset the reduction in Fund Balance. This Fund is also supported by Fund Balance, which is projected to decrease by \$99,009 in FY14 over the FY13 Adopted Budget.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	410,604	286,385	376,571	501,170	124,599
Miscellaneous Revenues	2,000	2,956	0	42,000	42,000
Less 5% Statutory Reduction	0	0	-13,055	-25,056	-12,001
Transfers In	205,350	31,429	0	0	0
Fund Balance	0	0	285,384	186,375	-99,009
Total Revenues:	\$617,954	\$320,770	\$648,900	\$704,489	\$55,589
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Expenditures					
Operating Expenses	217,858	222,672	527,556	570,224	42,668
Transfers Out	112,208	118,684	121,344	134,265	12,921
Total Expenditures:	\$330,066	\$341,356	\$648,900	\$704,489	\$55,589

**FUND 128-SUBDIVISION POND MSBU
AMBERLY PARK**

COST CENTER SUMMARY- (9204):

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 that 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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$13.28 per ERU and is anticipated to generate \$1,182 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,896	0	0	1,182	1,182
Miscellaneous Revenues	12	62	0	0	0
Less 5% Statutory Reduction	0	0	0	-59	-59
Transfers In	10,466	8	0	0	0
Fund Balance	0	0	7,948	4,500	-3,448
Total Revenues:	\$15,374	\$70	\$7,948	\$5,623	-\$2,325
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,243	2,543	7,006	4,665	-2,341
Transfers Out	1,268	1,314	942	958	16
Total Expenditures:	\$4,511	\$3,857	\$7,948	\$5,623	-\$2,325

**FUND 128-SUBDIVISION POND MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY- (9208):

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. In FY11 the Turnberry Reserve HOA executed a maintenance agreement with the County in order to provide the stormwater maintenance for the subdivision.

REVENUES:

No assessment rate was adopted for Fiscal Year 2014 as the Turnberry Reserve HOA provides these services. There is a Fund Balance of \$8,437 in this MSBU.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	24,428	0	0	0	0
Miscellaneous Revenues	65	74	0	0	0
Transfers In	1,942	45	0	0	0
Fund Balance	0	0	8,363	8,437	74
Total Revenues:	\$26,435	\$119	\$8,363	\$8,437	\$74
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	11,339	0	7,478	8,437	959
Transfers Out	6,778	0	885	0	-885
Total Expenditures:	\$18,117	\$0	\$8,363	\$8,437	\$74

**FUND 128-SUBDIVISION POND MSBU
LIVE OAK**

COST CENTER SUMMARY- (9212):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$142.31 per ERU and is anticipated to generate \$7,258 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,139	6,183	3,092	7,258	4,166
Miscellaneous Revenues	25	41	0	0	0
Less 5% Statutory Reduction	0	0	-155	-363	-208
Transfers In	1,467	0	0	0	0
Fund Balance	0	0	3,845	0	-3,845
Total Revenues:	\$8,632	\$6,224	\$6,782	\$6,895	\$113
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,941	3,722	5,194	5,284	90
Transfers Out	2,203	2,125	1,588	1,611	23
Total Expenditures:	\$6,144	\$5,847	\$6,782	\$6,895	\$113

**FUND 128-SUBDIVISION POND MSBU
ORANGE VISTA**

COST CENTER SUMMARY- (9214):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$39.67 per ERU and is anticipated to generate \$3,213 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,900	4,015	3,213	-802
Miscellaneous Revenues	0	31	0	0	0
Less 5% Statutory Reduction	0	0	-201	-161	40
Fund Balance	0	0	2,430	3,200	770
Total Revenues:	\$0	\$6,931	\$6,244	\$6,252	\$8
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	2,522	5,046	5,038	-8
Transfers Out	0	1,553	1,198	1,214	16
Total Expenditures:	\$0	\$4,075	\$6,244	\$6,252	\$8

**FUND 128-SUBDIVISION POND MSBU
HIDDEN PINES**

COST CENTER SUMMARY- (9217):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$201.67 per ERU and is anticipated to generate \$2,420 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,094	1,008	2,420	1,412
Miscellaneous Revenues	0	18	0	0	0
Less 5% Statutory Reduction	0	0	-50	-121	-71
Fund Balance	0	0	2,594	1,300	-1,294
Total Revenues:	\$0	\$4,113	\$3,552	\$3,599	\$47
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	1,213	2,904	2,943	39
Transfers Out	0	814	648	656	8
Total Expenditures:	\$0	\$2,027	\$3,552	\$3,599	\$47

**FUND 128-SUBDIVISION POND MSBU
PARKWAY PLAZA**

COST CENTER SUMMARY- (9219):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$131.76 per ERU and is anticipated to generate \$672 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,205	491	0	672	672
Miscellaneous Revenues	42	30	0	0	0
Less 5% Statutory Reduction	0	0	0	-34	-34
Transfers In	2,680	0	0	0	0
Fund Balance	0	0	2,492	1,600	-892
Total Revenues:	\$4,927	\$522	\$2,492	\$2,238	-\$254
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	852	817	2,094	1,835	-259
Transfers Out	532	515	398	403	5
Total Expenditures:	\$1,384	\$1,332	\$2,492	\$2,238	-\$254

**FUND 128-SUBDIVISION POND MSBU
C.J.' S LANDING**

COST CENTER SUMMARY- (9220):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$120.83 per ERU and is anticipated to generate \$2,900 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,512	2,145	2,900	2,900	0
Miscellaneous Revenues	13	22	0	0	0
Less 5% Statutory Reduction	0	0	-145	-145	0
Transfers In	0	1,097	0	0	0
Fund Balance	0	0	1,899	1,919	20
Total Revenues:	\$4,525	\$3,264	\$4,654	\$4,674	\$20
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,235	1,300	3,817	3,829	12
Transfers Out	1,049	1,022	837	845	8
Total Expenditures:	\$3,284	\$2,322	\$4,654	\$4,674	\$20

**FUND 128-SUBDIVISION POND MSBU
HAMMOCK POINTE**

COST CENTER SUMMARY- (9221):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$68.19 per ERU and is anticipated to generate \$9,956 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	12,108	0	5,694	9,956	4,262
Miscellaneous Revenues	31	38	0	0	0
Less 5% Statutory Reduction	0	0	-285	-498	-213
Transfers In	12,281	0	0	0	0
Fund Balance	0	0	5,804	1,900	-3,904
Total Revenues:	\$24,420	\$38	\$11,213	\$11,358	\$145
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	7,114	6,343	8,893	8,996	103
Transfers Out	3,408	3,269	2,320	2,362	42
Total Expenditures:	\$10,522	\$9,612	\$11,213	\$11,358	\$145

**FUND 128-SUBDIVISION POND MSBU
INDIAN POINT**

COST CENTER SUMMARY- (9222):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$54.16 per ERU and is anticipated to generate \$26,538 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	36,491	27,989	26,538	-1,451
Miscellaneous Revenues	0	126	0	0	0
Less 5% Statutory Reduction	0	0	-1,399	-1,327	72
Transfers In	0	928	0	0	0
Fund Balance	0	0	4,340	5,700	1,360
Total Revenues:	\$0	\$37,545	\$30,930	\$30,911	-\$19
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	19,625	24,126	23,998	-128
Transfers Out	0	9,971	6,804	6,913	109
Total Expenditures:	\$0	\$29,596	\$30,930	\$30,911	-\$19

**FUND 128-SUBDIVISION POND MSBU
MORNINGSIDE VILLAGE**

COST CENTER SUMMARY- (9223):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$62.75 per ERU and is anticipated to generate \$11,797 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	16,583	7,757	7,362	11,797	4,435
Miscellaneous Revenues	72	63	0	0	0
Less 5% Statutory Reduction	0	0	-368	-590	-222
Transfers In	0	9,306	0	0	0
Fund Balance	0	0	7,622	2,000	-5,622
Total Revenues:	\$16,656	\$17,126	\$14,616	\$13,207	-\$1,409
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	10,079	8,893	11,344	10,253	-1,091
Transfers Out	4,951	4,737	3,272	2,954	-318
Total Expenditures:	\$15,030	\$13,630	\$14,616	\$13,207	-\$1,409

**FUND 128-SUBDIVISION POND MSBU
REGAL OAK SHORES**

COST CENTER SUMMARY- (9229):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$137.17 per ERU and is anticipated to generate \$5,624 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,913	2,655	4,117	5,624	1,507
Miscellaneous Revenues	19	26	0	0	0
Less 5% Statutory Reduction	0	0	-206	-281	-75
Transfers In	4,599	11	0	0	0
Fund Balance	0	0	3,372	2,000	-1,372
Total Revenues:	\$12,531	\$2,692	\$7,283	\$7,343	\$60
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,296	4,091	5,746	5,780	34
Transfers Out	2,205	2,120	1,537	1,563	26
Total Expenditures:	\$6,501	\$6,211	\$7,283	\$7,343	\$60

**FUND 128-SUBDIVISION POND MSBU
HILLIARD PLACE**

COST CENTER SUMMARY- (9243):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$162.79 per ERU and is anticipated to generate \$3,093 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,952	968	947	3,093	2,146
Miscellaneous Revenues	15	18	0	0	0
Less 5% Statutory Reduction	0	0	-47	-155	-108
Transfers In	0	2,246	0	0	0
Fund Balance	0	0	1,975	0	-1,975
Total Revenues:	\$2,967	\$3,232	\$2,875	\$2,938	\$63
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,609	1,362	2,320	2,374	54
Transfers Out	774	746	555	564	9
Total Expenditures:	\$2,383	\$2,108	\$2,875	\$2,938	\$63

**FUND 128-SUBDIVISION POND MSBU
EAGLE TRACE**

COST CENTER SUMMARY- (9247):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$81.87 per ERU and is anticipated to generate \$3,766 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,622	0	2,668	3,766	1,098
Miscellaneous Revenues	9	21	0	0	0
Less 5% Statutory Reduction	0	0	-133	-188	-55
Transfers In	0	4,566	0	0	0
Fund Balance	0	0	3,002	2,000	-1,002
Total Revenues:	\$5,631	\$4,587	\$5,537	\$5,578	\$41
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,537	2,410	4,478	4,503	25
Transfers Out	1,470	1,417	1,059	1,075	16
Total Expenditures:	\$4,007	\$3,827	\$5,537	\$5,578	\$41

**FUND 128-SUBDIVISION POND MSBU
ADRIANE PARK**

COST CENTER SUMMARY- (9249):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$38.27 per ERU and is anticipated to generate \$2,105 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,246	964	1,407	2,105	698
Miscellaneous Revenues	11	25	0	0	0
Less 5% Statutory Reduction	0	0	-70	-105	-35
Transfers In	0	3,009	0	0	0
Fund Balance	0	0	2,828	2,200	-628
Total Revenues:	\$4,258	\$3,997	\$4,165	\$4,200	\$35
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,681	1,652	3,370	3,394	24
Transfers Out	1,064	1,030	795	806	11
Total Expenditures:	\$2,745	\$2,682	\$4,165	\$4,200	\$35

**FUND 128-SUBDIVISION POND MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY- (9254):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$19.67 per ERU and is anticipated to generate \$3,344 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,100	4,492	4,172	3,344	-828
Miscellaneous Revenues	13	26	0	0	0
Less 5% Statutory Reduction	0	0	-62	-167	-105
Transfers In	388	12	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$4,502	\$4,529	\$4,110	\$4,177	\$67
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,448	2,053	3,341	3,396	55
Transfers Out	1,058	1,017	769	781	12
Total Expenditures:	\$3,506	\$3,070	\$4,110	\$4,177	\$67

**FUND 128-SUBDIVISION POND MSBU
COUNTRY GREEN**

COST CENTER SUMMARY- (9255):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$84.91 per ERU and is anticipated to generate \$6,283 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	9,183	2,920	2,814	6,283	3,469
Miscellaneous Revenues	51	68	0	0	0
Less 5% Statutory Reduction	0	0	-141	-314	-173
Transfers In	6,967	65	0	0	0
Fund Balance	0	0	5,895	2,700	-3,195
Total Revenues:	\$16,201	\$3,053	\$8,568	\$8,669	\$101
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,318	4,110	6,814	6,886	72
Transfers Out	2,461	2,371	1,754	1,783	29
Total Expenditures:	\$6,779	\$6,481	\$8,568	\$8,669	\$101

**FUND 128-SUBDIVISION POND MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY- (9256):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$15.23 per ERU and is anticipated to generate \$3,244 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,749	5,084	1,095	3,244	2,149
Miscellaneous Revenues	25	31	0	0	0
Less 5% Statutory Reduction	0	0	-55	-162	-107
Transfers In	333	4	0	0	0
Fund Balance	0	0	2,541	1,400	-1,141
Total Revenues:	\$5,107	\$5,119	\$3,581	\$4,482	\$901
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,511	2,472	2,660	3,545	885
Transfers Out	1,337	1,284	921	937	16
Total Expenditures:	\$3,848	\$3,756	\$3,581	\$4,482	\$901

**FUND 128-SUBDIVISION POND MSBU
HYDE PARK**

COST CENTER SUMMARY- (9257):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$79.82 per ERU and is anticipated to generate \$2,714 in revenues to provide the above services

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,463	0	0	2,714	2,714
Miscellaneous Revenues	6	20	0	0	0
Less 5% Statutory Reduction	0	0	0	-136	-136
Transfers In	3,063	4	0	0	0
Fund Balance	0	0	2,529	0	-2,529
Total Revenues:	\$5,532	\$24	\$2,529	\$2,578	\$49
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,071	956	2,072	2,115	43
Transfers Out	623	602	457	463	6
Total Expenditures:	\$1,694	\$1,558	\$2,529	\$2,578	\$49

**FUND 128-SUBDIVISION POND MSBU
INTERNATIONAL HOUSE OF PANCAKES**

COST CENTER SUMMARY- (9258):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$594.65 per ERU and is anticipated to generate \$1,778 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,745	480	1,778	1,778	0
Miscellaneous Revenues	3	2	0	0	0
Less 5% Statutory Reduction	0	0	-89	-89	0
Transfers In	1,225	2	0	0	0
Fund Balance	0	0	0	19	19
Total Revenues:	\$2,973	\$484	\$1,689	\$1,708	\$19
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,102	1,077	1,356	1,368	12
Transfers Out	513	490	333	340	7
Total Expenditures:	\$1,615	\$1,567	\$1,689	\$1,708	\$19

**FUND 128-SUBDIVISION POND MSBU
MORELAND ESTATES**

COST CENTER SUMMARY- (9260):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$45.90 per ERU and is anticipated to generate \$3,351 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,223	0	1,095	3,351	2,256
Miscellaneous Revenues	12	23	0	0	0
Less 5% Statutory Reduction	0	0	-55	-168	-113
Transfers In	4,624	7	0	0	0
Fund Balance	0	0	3,239	1,200	-2,039
Total Revenues:	\$8,859	\$30	\$4,279	\$4,383	\$104
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,032	1,993	3,501	3,592	91
Transfers Out	1,117	1,074	778	791	13
Total Expenditures:	\$3,149	\$3,067	\$4,279	\$4,383	\$104

**FUND 128-SUBDIVISION POND MSBU
NARCOOSSEE HALF ACRES**

COST CENTER SUMMARY- (9261):

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.

REVENUES:

No assessment rate was adopted for Fiscal Year 2014 as sufficient Fund Balance (\$4,300) is available to sustain this MSBU.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,288	0	0	0	0
Miscellaneous Revenues	4	48	0	0	0
Less 5% Statutory Reduction	0	0	5,628	0	-5,628
Transfers In	6,105	4	0	0	0
Fund Balance	0	0	0	4,300	4,300
Total Revenues:	\$8,396	\$52	\$5,628	\$4,300	-\$1,328
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	945	881	5,206	3,617	-1,589
Transfers Out	570	550	422	683	261
Total Expenditures:	\$1,515	\$1,431	\$5,628	\$4,300	-\$1,328

**FUND 128-SUBDIVISION POND MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$71.37 per ERU and is anticipated to generate \$1,927 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,991	864	1,300	1,927	627
Miscellaneous Revenues	5	15	0	0	0
Less 5% Statutory Reduction	0	0	-65	-96	-31
Transfers In	1,743	14	0	0	0
Fund Balance	0	0	1,964	1,400	-564
Total Revenues:	\$4,739	\$892	\$3,199	\$3,231	\$32
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,257	1,259	2,676	2,700	24
Transfers Out	725	699	523	531	8
Total Expenditures:	\$1,982	\$1,958	\$3,199	\$3,231	\$32

**FUND 128-SUBDIVISION POND MSBU
OAK POINTE**

COST CENTER SUMMARY - (9263):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$30.60 per ERU and is anticipated to generate \$2,601 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,644	1,700	938	2,601	1,663
Miscellaneous Revenues	11	15	0	0	0
Less 5% Statutory Reduction	0	0	-47	-130	-83
Transfers In	1,533	6	0	0	0
Fund Balance	0	0	1,526	0	-1,526
Total Revenues:	\$4,188	\$1,721	\$2,417	\$2,471	\$54
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,699	1,604	1,903	1,947	44
Transfers Out	780	755	514	524	10
Total Expenditures:	\$2,479	\$2,359	\$2,417	\$2,471	\$54

**FUND 128-SUBDIVISION POND MSBU
PEBBLE POINTE**

COST CENTER SUMMARY - (9264):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$34.48 per ERU and is anticipated to generate \$20,653 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	25,381	21,706	13,013	20,653	7,640
Miscellaneous Revenues	72	98	0	0	0
Less 5% Statutory Reduction	0	0	-651	-1,033	-382
Transfers In	6,133	38	0	0	0
Fund Balance	0	0	10,631	3,600	-7,031
Total Revenues:	\$31,585	\$21,842	\$22,993	\$23,220	\$227
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	15,345	14,972	18,111	18,243	132
Transfers Out	7,349	7,034	4,882	4,977	95
Total Expenditures:	\$22,694	\$22,006	\$22,993	\$23,220	\$227

**FUND 128-SUBDIVISION POND MSBU
PLEASANT HILL LAKES**

COST CENTER SUMMARY - (9265):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$31.10 per ERU and is anticipated to generate \$2,986 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,097	2,398	1,530	2,986	1,456
Miscellaneous Revenues	17	23	0	0	0
Less 5% Statutory Reduction	0	0	-76	-149	-73
Transfers In	1,580	5	0	0	0
Fund Balance	0	0	2,331	1,000	-1,331
Total Revenues:	\$5,694	\$2,427	\$3,785	\$3,837	\$52
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,059	1,950	3,012	3,051	39
Transfers Out	1,109	1,066	773	786	13
Total Expenditures:	\$3,168	\$3,016	\$3,785	\$3,837	\$52

**FUND 128-SUBDIVISION POND MSBU
STEEPLECHASE**

COST CENTER SUMMARY - (9267):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$197.50 per ERU and is anticipated to generate \$5,530 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,411	3,030	2,119	5,530	3,411
Miscellaneous Revenues	21	20	0	0	0
Less 5% Statutory Reduction	0	0	-106	-276	-170
Transfers In	2,428	11	0	0	0
Fund Balance	0	0	3,141	0	-3,141
Total Revenues:	\$7,860	\$3,061	\$5,154	\$5,254	\$100
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,865	3,218	4,131	4,213	82
Transfers Out	1,494	1,433	1,023	1,041	18
Total Expenditures:	\$4,359	\$4,651	\$5,154	\$5,254	\$100

**FUND 128-SUBDIVISION POND MSBU
SYLVAN LAKES ESTATES**

COST CENTER SUMMARY - (9270):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$116.24 per ERU and is anticipated to generate \$4,766 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,053	0	1,676	4,766	3,090
Miscellaneous Revenues	9	17	0	0	0
Less 5% Statutory Reduction	0	0	-84	-238	-154
Transfers In	0	6,260	0	0	0
Fund Balance	0	0	2,880	0	-2,880
Total Revenues:	\$5,062	\$6,277	\$4,472	\$4,528	\$56
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,248	3,147	3,472	3,507	35
Transfers Out	1,538	1,469	1,000	1,021	21
Total Expenditures:	\$4,786	\$4,616	\$4,472	\$4,528	\$56

**FUND 128-SUBDIVISION POND MSBU
WINDWARD CAY**

COST CENTER SUMMARY - (9274):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$42.74 per ERU and is anticipated to generate \$6,155 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,494	5,989	5,723	6,155	432
Miscellaneous Revenues	32	39	0	0	0
Less 5% Statutory Reduction	0	0	-286	-308	-22
Transfers In	1,844	0	0	0	0
Fund Balance	0	0	2,570	2,200	-370
Total Revenues:	\$10,371	\$6,028	\$8,007	\$8,047	\$40
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,509	4,319	6,375	6,387	12
Transfers Out	2,351	2,260	1,632	1,660	28
Total Expenditures:	\$6,860	\$6,579	\$8,007	\$8,047	\$40

**FUND 128-SUBDIVISION POND MSBU
JOHNSON'S LANDING**

COST CENTER SUMMARY - (9276):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$102.06 per ERU and is anticipated to generate \$1,735 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,244	0	0	1,735	1,735
Miscellaneous Revenues	4	25	0	0	0
Less 5% Statutory Reduction	0	0	0	-87	-87
Transfers In	3,542	4	0	0	0
Fund Balance	0	0	3,058	1,500	-1,558
Total Revenues:	\$5,790	\$29	\$3,058	\$3,148	\$90
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,066	851	2,646	2,730	84
Transfers Out	554	536	412	418	6
Total Expenditures:	\$1,620	\$1,387	\$3,058	\$3,148	\$90

**FUND 128-SUBDIVISION POND MSBU
MONICA TERRACE**

COST CENTER SUMMARY - (9277):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$209.17 per ERU and is anticipated to generate \$3,765 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,425	1,452	5,157	3,765	-1,392
Miscellaneous Revenues	22	24	0	0	0
Less 5% Statutory Reduction	0	0	-258	-188	70
Transfers In	4,490	16	0	0	0
Fund Balance	0	0	1,179	2,500	1,321
Total Revenues:	\$10,937	\$1,492	\$6,078	\$6,077	-\$1
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,598	3,039	4,856	4,835	-21
Transfers Out	1,721	1,657	1,222	1,242	20
Total Expenditures:	\$5,319	\$4,696	\$6,078	\$6,077	-\$1

**FUND 128-SUBDIVISION POND MSBU
WINDMILL POINT**

COST CENTER SUMMARY- (9278):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$75.84 per ERU and is anticipated to generate \$28,675 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	33,630	6,076	14,673	28,675	14,002
Miscellaneous Revenues	86	135	0	0	0
Less 5% Statutory Reduction	0	0	-734	-1,434	-700
Transfers In	29,305	0	0	0	0
Fund Balance	0	0	17,238	4,300	-12,938
Total Revenues:	\$63,021	\$6,211	\$31,177	\$31,541	\$364
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	18,142	17,630	24,670	24,920	250
Transfers Out	9,451	9,076	6,507	6,621	114
Total Expenditures:	\$27,593	\$26,706	\$31,177	\$31,541	\$364

**FUND 128-SUBDIVISION POND MSBU
WHISPERING OAKS**

COST CENTER SUMMARY- (9280):

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.

REVENUES:

No assessment rate was adopted for Fiscal Year 2014 as sufficient Fund Balance (\$3,200) is available to sustain this MSBU.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,636	2,908	2,742	0	-2,742
Miscellaneous Revenues	18	38	0	0	0
Less 5% Statutory Reduction	0	0	-137	0	137
Transfers In	351	3	0	0	0
Fund Balance	0	0	0	3,200	3,200
Total Revenues:	\$3,005	\$2,949	\$2,605	\$3,200	\$595
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,120	1,126	2,124	2,712	588
Transfers Out	661	638	481	488	7
Total Expenditures:	\$1,781	\$1,764	\$2,605	\$3,200	\$595

**FUND 128-SUBDIVISION POND MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY- (9283):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$50.98 per ERU and is anticipated to generate \$2,243 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,965	722	1,989	2,243	254
Miscellaneous Revenues	5	13	0	0	0
Less 5% Statutory Reduction	0	0	-99	-112	-13
Transfers In	2,579	9	0	0	0
Fund Balance	0	0	1,814	1,600	-214
Total Revenues:	\$5,549	\$745	\$3,704	\$3,731	\$27
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,648	1,685	3,044	3,060	16
Transfers Out	725	699	660	671	11
Total Expenditures:	\$2,373	\$2,384	\$3,704	\$3,731	\$27

**FUND 128-SUBDIVISION POND MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY- (9284):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$119.65 per ERU and is anticipated to generate \$2,393 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,162	0	692	2,393	1,701
Miscellaneous Revenues	7	12	0	0	0
Less 5% Statutory Reduction	0	0	-35	-120	-85
Transfers In	1,815	2	0	0	0
Fund Balance	0	0	1,577	0	-1,577
Total Revenues:	\$3,983	\$14	\$2,234	\$2,273	\$39
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	820	807	1,836	1,870	34
Transfers Out	532	515	398	403	5
Total Expenditures:	\$1,352	\$1,322	\$2,234	\$2,273	\$39

**FUND 128-SUBDIVISION POND MSBU
SARATOGA PARK**

COST CENTER SUMMARY- (9290):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$41.41 per ERU and is anticipated to generate \$6,460 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	10,529	5,580	4,115	6,460	2,345
Miscellaneous Revenues	29	54	0	0	0
Less 5% Statutory Reduction	0	0	-206	-323	-117
Transfers In	4,274	24	0	0	0
Fund Balance	0	0	6,648	4,500	-2,148
Total Revenues:	\$14,832	\$5,659	\$10,557	\$10,637	\$80
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,835	4,549	8,597	8,648	51
Transfers Out	2,697	2,603	1,960	1,989	29
Total Expenditures:	\$7,532	\$7,152	\$10,557	\$10,637	\$80

**FUND 128-SUBDIVISION POND MSBU
LOST LAKE ESTATES**

COST CENTER SUMMARY- (9292):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$353.43 per ERU and is anticipated to generate \$2,474 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,238	1,079	1,176	2,474	1,298
Miscellaneous Revenues	3	8	0	0	0
Less 5% Statutory Reduction	0	0	-59	-124	-65
Transfers In	606	3	0	0	0
Fund Balance	0	0	1,189	0	-1,189
Total Revenues:	\$2,847	\$1,091	\$2,306	\$2,350	\$44
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	991	886	1,890	1,928	38
Transfers Out	561	542	416	422	6
Total Expenditures:	\$1,552	\$1,428	\$2,306	\$2,350	\$44

**FUND 128-SUBDIVISION POND MSBU
HUNTERS RIDGE**

COST CENTER SUMMARY- (9293):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$133.94 per ERU and is anticipated to generate \$4,420 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,434	7,320	134	4,420	4,286
Miscellaneous Revenues	54	94	0	0	0
Less 5% Statutory Reduction	0	0	-7	-221	-214
Transfers In	4,009	19	0	0	0
Fund Balance	0	0	6,657	2,700	-3,957
Total Revenues:	\$11,496	\$7,434	\$6,784	\$6,899	\$115
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,726	3,657	5,373	5,464	91
Transfers Out	2,012	1,936	1,411	1,435	24
Total Expenditures:	\$5,738	\$5,593	\$6,784	\$6,899	\$115

**FUND 128-SUBDIVISION POND MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY- (9297):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$62.45 per ERU and is anticipated to generate \$11,928 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	14,190	13,912	8,530	11,928	3,398
Miscellaneous Revenues	70	92	0	0	0
Less 5% Statutory Reduction	0	0	-426	-596	-170
Transfers In	994	0	0	0	0
Fund Balance	0	0	4,809	1,700	-3,109
Total Revenues:	\$15,254	\$14,004	\$12,913	\$13,032	\$119
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	8,943	8,617	10,160	10,222	62
Transfers Out	4,234	4,045	2,753	2,810	57
Total Expenditures:	\$13,177	\$12,662	\$12,913	\$13,032	\$119

**FUND 128-SUBDIVISION POND MSBU
FRYER OAKS**

COST CENTER SUMMARY- (9300):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$200.55 per ERU and is anticipated to generate \$2,206 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,972	485	467	2,206	1,739
Miscellaneous Revenues	9	14	0	0	0
Less 5% Statutory Reduction	0	0	-23	-110	-87
Transfers In	1,297	1	0	0	0
Fund Balance	0	0	1,600	0	-1,600
Total Revenues:	\$3,278	\$500	\$2,044	\$2,096	\$52
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	717	687	1,688	1,735	47
Transfers Out	468	454	356	361	5
Total Expenditures:	\$1,185	\$1,141	\$2,044	\$2,096	\$52

**FUND 128-SUBDIVISION POND MSBU
HICKORY HOLLOW**

COST CENTER SUMMARY- (9302):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$87.73 per ERU and is anticipated to generate \$5,615 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	9,532	0	0	5,615	5,615
Miscellaneous Revenues	40	131	0	0	0
Less 5% Statutory Reduction	0	0	0	-281	-281
Transfers In	21,136	7	0	0	0
Fund Balance	0	0	13,465	8,400	-5,065
Total Revenues:	\$30,708	\$138	\$13,465	\$13,734	\$269
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	5,761	4,823	11,633	11,870	237
Transfers Out	2,659	2,554	1,832	1,864	32
Total Expenditures:	\$8,420	\$7,377	\$13,465	\$13,734	\$269

**FUND 128-SUBDIVISION POND MSBU
CHISHOLM ESTATES**

COST CENTER SUMMARY- (9303):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$69.75 per ERU and is anticipated to generate \$4,115 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,105	5,487	2,509	4,115	1,606
Miscellaneous Revenues	11	22	0	0	0
Less 5% Statutory Reduction	0	0	-125	-206	-81
Fund Balance	0	0	2,467	1,000	-1,467
Total Revenues:	\$5,116	\$5,509	\$4,851	\$4,909	\$58
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,905	2,764	3,861	3,901	40
Transfers Out	1,443	1,385	990	1,008	18
Total Expenditures:	\$4,348	\$4,149	\$4,851	\$4,909	\$58

**FUND 128-SUBDIVISION POND MSBU
FISH LAKE**

COST CENTER SUMMARY- (9304):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$3,608 per ERU and is anticipated to generate \$3,608 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,732	2,988	2,356	3,608	1,252
Miscellaneous Revenues	8	19	0	0	0
Less 5% Statutory Reduction	0	0	-118	-180	-62
Transfers In	1,682	18	0	0	0
Fund Balance	0	0	2,641	1,500	-1,141
Total Revenues:	\$6,422	\$3,024	\$4,879	\$4,928	\$49
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,548	2,322	4,015	4,049	34
Transfers Out	1,249	1,200	864	879	15
Total Expenditures:	\$3,797	\$3,522	\$4,879	\$4,928	\$49

**FUND 128-SUBDIVISION POND MSBU
VILLAGIO**

COST CENTER SUMMARY- (9306):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$28.30 per ERU and is anticipated to generate \$3,085 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,211	5,972	0	3,085	3,085
Miscellaneous Revenues	148	215	0	0	0
Less 5% Statutory Reduction	0	0	0	-154	-154
Transfers In	1,682	514	0	0	0
Fund Balance	0	0	6,815	1,700	-5,115
Total Revenues:	\$7,041	\$6,701	\$6,815	\$4,631	-\$2,184
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,064	2,242	6,144	3,946	-2,198
Transfers Out	1,326	1,281	671	685	14
Total Expenditures:	\$3,390	\$3,523	\$6,815	\$4,631	-\$2,184

**FUND 128-SUBDIVISION POND MSBU
NORTH SHORE VILLAGE**

COST CENTER SUMMARY- (9307):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$16.28 per ERU and is anticipated to generate \$4,086 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,935	4,218	3,007	4,086	1,079
Miscellaneous Revenues	13	29	0	0	0
Less 5% Statutory Reduction	0	0	-150	-204	-54
Transfers In	2,586	20	0	0	0
Fund Balance	0	0	2,974	2,000	-974
Total Revenues:	\$8,534	\$4,267	\$5,831	\$5,882	\$51
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,429	3,233	4,697	4,727	30
Transfers Out	1,665	1,597	1,134	1,155	21
Total Expenditures:	\$5,094	\$4,830	\$5,831	\$5,882	\$51

**FUND 128-SUBDIVISION POND MSBU
LEGACY PARK**

COST CENTER SUMMARY- (9309):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$63.04 per ERU and is anticipated to generate \$9,078 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	9,440	10,446	0	9,078	9,078
Miscellaneous Revenues	142	78	0	0	0
Less 5% Statutory Reduction	0	0	0	-454	-454
Transfers In	1,723	11	0	0	0
Fund Balance	0	0	16,929	2,000	-14,929
Total Revenues:	\$11,305	\$10,535	\$16,929	\$10,624	-\$6,305
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,392	4,291	15,186	8,854	-6,332
Transfers Out	2,442	2,352	1,743	1,770	27
Total Expenditures:	\$6,834	\$6,643	\$16,929	\$10,624	-\$6,305

**FUND 128-SUBDIVISION POND MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY- (9311):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$75.09 per ERU and is anticipated to generate \$8,786 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	10,554	10,082	5,235	8,786	3,551
Miscellaneous Revenues	62	77	0	0	0
Less 5% Statutory Reduction	0	0	-262	-439	-177
Transfers In	449	7	0	0	0
Fund Balance	0	0	5,168	1,900	-3,268
Total Revenues:	\$11,065	\$10,166	\$10,141	\$10,247	\$106
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	5,295	5,646	8,114	8,187	73
Transfers Out	2,879	2,771	2,027	2,060	33
Total Expenditures:	\$8,174	\$8,417	\$10,141	\$10,247	\$106

**FUND 128-SUBDIVISION POND MSBU
HERITAGE KEY**

COST CENTER SUMMARY- (9325):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$21.74 per ERU and is anticipated to generate \$9,568 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	12,167	7,304	977	9,568	8,591
Miscellaneous Revenues	25	85	0	0	0
Less 5% Statutory Reduction	0	0	-49	-478	-429
Transfers In	7,902	60	0	0	0
Fund Balance	0	0	10,351	2,400	-7,951
Total Revenues:	\$20,094	\$7,448	\$11,279	\$11,490	\$211
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	6,142	5,928	8,992	9,164	172
Transfers Out	3,279	3,153	2,287	2,326	39
Total Expenditures:	\$9,421	\$9,081	\$11,279	\$11,490	\$211

**FUND 128-SUBDIVISION POND MSBU
SILVERLAKE ESTATES**

COST CENTER SUMMARY- (9332):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$62.68 per ERU and is anticipated to generate \$3,322 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,176	2,420	1,279	3,322	2,043
Miscellaneous Revenues	9	24	0	0	0
Less 5% Statutory Reduction	0	0	-64	-166	-102
Transfers In	838	7	0	0	0
Fund Balance	0	0	1,879	0	-1,879
Total Revenues:	\$4,023	\$2,450	\$3,094	\$3,156	\$62
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,631	1,552	2,487	2,540	53
Transfers Out	853	822	607	616	9
Total Expenditures:	\$2,484	\$2,374	\$3,094	\$3,156	\$62

**FUND 128-SUBDIVISION POND MSBU
VACATION VILLAS**

COST CENTER SUMMARY- (9336):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$19.87 per ERU and is anticipated to generate \$3,718 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,015	4,333	1,192	3,718	2,526
Miscellaneous Revenues	63	71	0	0	0
Less 5% Statutory Reduction	0	0	-60	-186	-126
Transfers In	2,185	13	0	0	0
Fund Balance	0	0	4,525	2,200	-2,325
Total Revenues:	\$8,263	\$4,417	\$5,657	\$5,732	\$75
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,678	2,707	4,560	4,618	58
Transfers Out	1,528	1,473	1,097	1,114	17
Total Expenditures:	\$4,206	\$4,180	\$5,657	\$5,732	\$75

**FUND 128-SUBDIVISION POND MSBU
BRIGHTON LANDINGS & LITTLE CREEK**

COST CENTER SUMMARY- (9340):

TRENDS & ISSUES:

The Brighton Landings & 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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$53.96 per ERU and is anticipated to generate \$26,818 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	25,366	14,944	10,526	26,818	16,292
Miscellaneous Revenues	69	120	0	0	0
Less 5% Statutory Reduction	0	0	-526	-1,341	-815
Transfers In	9,413	34	0	0	0
Fund Balance	0	0	14,224	4,200	-10,024
Total Revenues:	\$34,849	\$15,098	\$24,224	\$29,677	\$5,453
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	12,431	12,025	19,342	23,655	4,313
Transfers Out	6,872	6,618	4,882	6,022	1,140
Total Expenditures:	\$19,303	\$18,643	\$24,224	\$29,677	\$5,453

**FUND 128-SUBDIVISION POND MSBU
CORNELIUS PLACE I**

COST CENTER SUMMARY- (9341):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$118.43 per ERU and is anticipated to generate \$829 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,615	481	1,886	829	-1,057
Miscellaneous Revenues	3	7	0	0	0
Less 5% Statutory Reduction	0	0	-94	-41	53
Transfers In	1,075	2	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$2,693	\$490	\$1,792	\$1,788	-\$4
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,171	475	1,504	1,497	-7
Transfers Out	364	354	288	291	3
Total Expenditures:	\$1,535	\$829	\$1,792	\$1,788	-\$4

**FUND 128-SUBDIVISION POND MSBU
CORNELIUS PLACE II**

COST CENTER SUMMARY- (9342):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$134.17 per ERU and is anticipated to generate \$805 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,584	480	1,863	805	-1,058
Miscellaneous Revenues	3	6	0	0	0
Less 5% Statutory Reduction	0	0	-93	-40	53
Transfers In	921	2	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$2,508	\$488	\$1,770	\$1,765	-\$5
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,155	458	1,487	1,479	-8
Transfers Out	356	347	283	286	3
Total Expenditures:	\$1,511	\$805	\$1,770	\$1,765	-\$5

**FUND 128-SUBDIVISION POND MSBU
EMERALD LAKE AT LIZZIA BROWN**

COST CENTER SUMMARY- (9343):

TRENDS & ISSUES:

The Emerald Lake at Lizzia Brown MSBU was established for the purpose of funding 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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$42.81 per ERU and is anticipated to generate \$7,428 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	13,560	14,543	1,518	7,428	5,910
Miscellaneous Revenues	405	85	0	0	0
Less 5% Statutory Reduction	0	0	-76	-371	-295
Fund Balance	0	0	10,359	4,900	-5,459
Total Revenues:	\$13,965	\$14,628	\$11,801	\$11,957	\$156
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	6,590	5,440	9,454	9,573	119
Transfers Out	3,539	3,407	2,347	2,384	37
Total Expenditures:	\$10,129	\$8,847	\$11,801	\$11,957	\$156

**FUND 128-SUBDIVISION POND MSBU
GREEN MEADOWS**

COST CENTER SUMMARY- (9344):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$145.65 per ERU and is anticipated to generate \$4,952 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,701	6,999	3,264	4,952	1,688
Miscellaneous Revenues	24	35	0	0	0
Less 5% Statutory Reduction	0	0	-163	-248	-85
Fund Balance	0	0	3,238	1,700	-1,538
Total Revenues:	\$6,725	\$7,035	\$6,339	\$6,404	\$65
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,912	3,501	4,956	4,995	39
Transfers Out	1,942	1,862	1,383	1,409	26
Total Expenditures:	\$5,854	\$5,363	\$6,339	\$6,404	\$65

**FUND 128-SUBDIVISION POND MSBU
RAINTREE AT SPRINGLAKE VILLAGE**

COST CENTER SUMMARY- (9345):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$35.00 per ERU and is anticipated to generate \$10,465 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,214	10,848	0	10,465	10,465
Miscellaneous Revenues	22	42	0	0	0
Less 5% Statutory Reduction	0	0	0	-523	-523
Fund Balance	0	0	5,541	0	-5,541
Total Revenues:	\$11,236	\$10,889	\$5,541	\$9,942	\$4,401
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	6,237	5,309	4,748	7,990	3,242
Transfers Out	3,205	3,075	793	1,952	1,159
Total Expenditures:	\$9,442	\$8,384	\$5,541	\$9,942	\$4,401

**FUND 128-SUBDIVISION POND MSBU
ROYALE OAKS**

COST CENTER SUMMARY- (9346):

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.

REVENUES:

No assessment rate was adopted for Fiscal Year 2014 as sufficient Fund Balance (\$3,500) is available to sustain this MSBU.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,978	0	0	0	0
Miscellaneous Revenues	12	45	0	0	0
Transfers In	7,076	2	0	0	0
Fund Balance	0	0	5,454	3,500	-1,954
Total Revenues:	\$10,066	\$47	\$5,454	\$3,500	-\$1,954
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,405	1,302	4,897	2,935	-1,962
Transfers Out	477	749	557	565	8
Total Expenditures:	\$2,882	\$2,051	\$5,454	\$3,500	-\$1,954

**FUND 128-SUBDIVISION POND MSBU
EAGLE BAY**

COST CENTER SUMMARY- (9347):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$22.49 per ERU and is anticipated to generate \$11,942 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	19,521	6,112	11,942	5,830
Miscellaneous Revenues	0	97	0	0	0
Less 5% Statutory Reduction	0	0	-306	-597	-291
Transfers In	0	2,996	0	0	0
Fund Balance	0	0	11,672	6,300	-5,372
Total Revenues:	\$0	\$22,614	\$17,478	\$17,645	\$167
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	8,011	14,011	14,128	117
Transfers Out	0	4,608	3,467	3,517	50
Total Expenditures:	\$0	\$12,619	\$17,478	\$17,645	\$167

**FUND 128-SUBDIVISION POND MSBU
TIERRA DEL SOL**

COST CENTER SUMMARY- (9348):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$42.70 per ERU and is anticipated to generate \$3,373 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,952	5,570	1,155	3,373	2,218
Miscellaneous Revenues	18	35	0	0	0
Less 5% Statutory Reduction	0	0	-58	-169	-111
Fund Balance	0	0	3,638	1,600	-2,038
Total Revenues:	\$4,970	\$5,605	\$4,735	\$4,804	\$69
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,596	2,223	3,869	3,923	54
Transfers Out	1,323	1,271	866	881	15
Total Expenditures:	\$3,919	\$3,494	\$4,735	\$4,804	\$69

**FUND 128-SUBDIVISION POND MSBU
VALENCIA WOODS**

COST CENTER SUMMARY- (9350):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$86.64 per ERU and is anticipated to generate \$2,166 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,598	2,905	720	2,166	1,446
Miscellaneous Revenues	5	13	0	0	0
Less 5% Statutory Reduction	0	0	-36	-108	-72
Fund Balance	0	0	1,325	0	-1,325
Total Revenues:	\$2,603	\$2,918	\$2,009	\$2,058	\$49
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,576	1,428	1,592	1,633	41
Transfers Out	770	736	416	425	9
Total Expenditures:	\$2,346	\$2,164	\$2,008	\$2,058	\$50

**FUND 128-SUBDIVISION POND MSBU
WOODS AT KINGS CREST & ASHLEY RESERVE**

COST CENTER SUMMARY- (9351):

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.

REVENUES:

No assessment rate was adopted for Fiscal Year 2014 as sufficient Fund Balance (\$14,500) is available to sustain this MSBU.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,320	0	0	0	0
Miscellaneous Revenues	19	168	0	0	0
Transfers In	22,019	7	0	0	0
Fund Balance	0	0	19,189	14,500	-4,689
Total Revenues:	\$28,357	\$175	\$19,189	\$14,500	-\$4,689
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,000	2,955	17,985	13,277	-4,708
Transfers Out	1,694	1,631	1,204	1,223	19
Total Expenditures:	\$4,694	\$4,586	\$19,189	\$14,500	-\$4,689

**FUND 128-SUBDIVISION POND MSBU
CORALWOOD**

COST CENTER SUMMARY- (9354):

TRENDS & ISSUES:

The Coralwood MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated stormwater management systems within this MSBU's established boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a part of the Neighborhood Serving Subdivision Pond Maintenance Program by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$64.47 per ERU and is anticipated to generate \$4,964 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,552	4,964	2,412
Less 5% Statutory Reduction	0	0	-128	-248	-120
Total Revenues:	\$0	\$0	\$2,424	\$4,716	\$2,292
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	1,990	3,727	1,737
Transfers Out	0	0	435	989	554
Total Expenditures:	\$0	\$0	\$2,425	\$4,716	\$2,291

**FUND 128-SUBDIVISION POND MSBU
BOGGY CREEK**

COST CENTER SUMMARY- (9355):

TRENDS & ISSUES:

The Boggy 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 established boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a part of the Neighborhood Serving Subdivision Pond Maintenance Program by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$18.37 per ERU and is anticipated to generate \$107,962 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	144,783	107,962	-36,821
Miscellaneous Revenues	0	0	0	9,068	9,068
Less 5% Statutory Reduction	0	0	-7,239	-5,398	1,841
Fund Balance	0	0	0	33,000	33,000
Total Revenues:	\$0	\$0	\$137,544	\$144,632	\$7,088
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	110,022	115,980	5,958
Transfers Out	0	0	27,522	28,652	1,130
Total Expenditures:	\$0	\$0	\$137,544	\$144,632	\$7,088

**FUND 128-SUBDIVISION POND MSBU
BASS SLOUGH**

COST CENTER SUMMARY- (9356):

TRENDS & ISSUES:

The Bass Slough 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 established boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a of the Neighborhood Serving Subdivision Pond Maintenance Program fund by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$30.17 per ERU and is anticipated to generate \$49,883 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	43,654	49,883	6,229
Miscellaneous Revenues	0	0	0	32,932	32,932
Less 5% Statutory Reduction	0	0	-2,183	-2,494	-311
Fund Balance	0	0	0	13,000	13,000
Total Revenues:	\$0	\$0	\$41,471	\$93,321	\$51,850
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	33,637	76,861	43,224
Transfers Out	0	0	7,834	16,460	8,626
Total Expenditures:	\$0	\$0	\$41,471	\$93,321	\$51,850

**FUND 128-SUBDIVISION POND MSBU
SILVER LAKE DRIVE**

COST CENTER SUMMARY- (9360):

TRENDS & ISSUES:

The Silver Lake Drive 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 established boundaries. In Fiscal Year 2012 the Silver Lake Drive MSBU was created under the Maintenance of Silver Lake Drive Subdivision Ponds Assessment Resolution No. 12-103R.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$58.26 per ERU and is anticipated to generate \$2,447 in revenues to provide the above services. The Fund Balance will also be used to support those services.

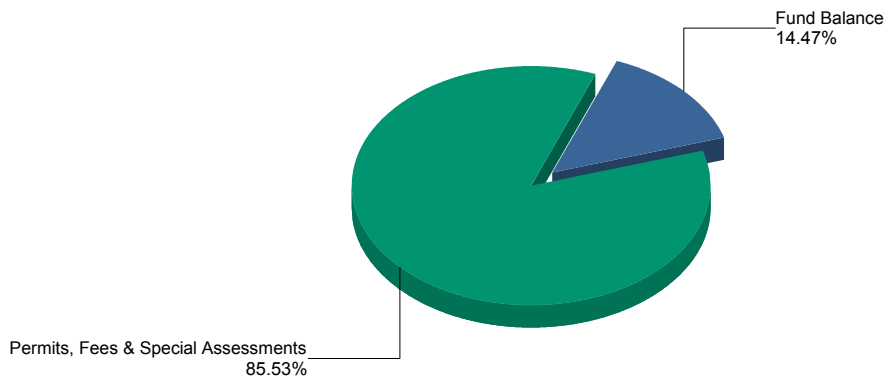
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,856	2,447	-1,409
Less 5% Statutory Reduction	0	0	-193	-122	71
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$0	\$0	\$3,663	\$3,325	-\$338
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	3,043	2,695	-348
Transfers Out	0	0	620	630	10
Total Expenditures:	\$0	\$0	\$3,663	\$3,325	-\$338

FUND 129-STREET LIGHTING MSBU

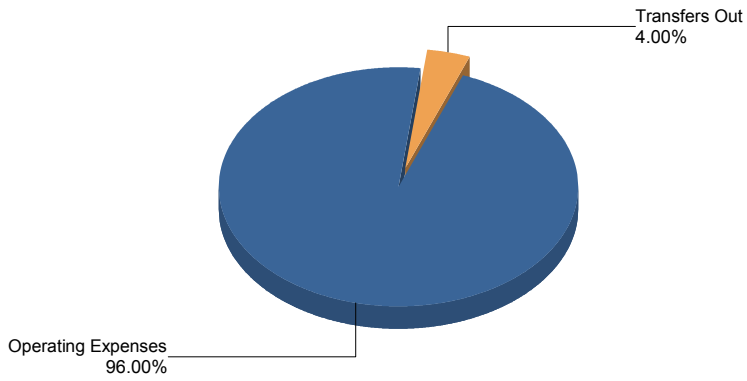
STREET LIGHTING MSBU
Programs & Services:

Street Lighting

Revenues



Expenditures



FUND 129-STREET LIGHTING MSBU

FUND SUMMARY

TRENDS & ISSUES:

The Board is authorized to create MSBU's encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed therein. Fund 129 was created through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Included in this Fund are 32 MSBUs to which funding will be provided to cover costs associated with the repair and maintenance of the streetlight systems within the subdivisions that receive the benefit. The Transfers Out to the General Fund is for the support of administrative services. This Fund's overall budget reflects an increase of 15.14% from the FY13 Adopted Budget. The spending down of the Fund Balance has been offset with an increase in the FY14 MSBU rates.

REVENUES:

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 has increased by \$117,892 due to the spending down of the Fund Balance. The Fund Balance provides additional support to this fund, which is projected to decrease by 52.29% in FY14.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	192,796	184,368	218,883	336,775	117,892
Miscellaneous Revenues	752	1,343	0	0	0
Less 5% Statutory Reduction	0	0	-10,941	-16,840	-5,899
Transfers In	33,218	25,177	0	0	0
Fund Balance	0	0	119,413	56,976	-62,437
Total Revenues:	\$226,767	\$210,888	\$327,355	\$376,911	\$49,556
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Expenditures					
Operating Expenses	120,364	156,698	311,037	361,838	50,801
Transfers Out	21,375	23,575	16,318	15,073	-1,245
Total Expenditures:	\$141,739	\$180,273	\$327,355	\$376,911	\$49,556

**FUND 129-STREET LIGHTING MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$74.88 per platted lot and is anticipated to generate \$27,930 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	51,730	45,820	6,154	27,930	21,776
Miscellaneous Revenues	156	288	0	0	0
Less 5% Statutory Reduction	0	0	-308	-1,396	-1,088
Transfers In	6,221	145	0	0	0
Fund Balance	0	0	29,064	8,496	-20,568
Total Revenues:	\$58,107	\$46,253	\$34,910	\$35,030	\$120
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	36,183	26,606	33,128	33,561	433
Transfers Out	5,781	5,332	1,782	1,469	-313
Total Expenditures:	\$41,964	\$31,938	\$34,910	\$35,030	\$120

**FUND 129-STREET LIGHTING MSBU
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$22.20 per platted lot and is anticipated to generate \$1,798 in revenues that will be utilized to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,202	3,122	1,798	-1,324
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	-156	-90	66
Fund Balance	0	0	0	1,200	1,200
Total Revenues:	\$0	\$3,211	\$2,966	\$2,908	-\$58
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	2,055	2,817	2,786	-31
Transfers Out	0	326	149	122	-27
Total Expenditures:	\$0	\$2,381	\$2,966	\$2,908	-\$58

**FUND 129-STREET LIGHTING MSBU
C.J.'S LANDING**

COST CENTER SUMMARY - (9220):

TRENDS & ISSUES:

The C.J.'s 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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$35.88 per platted lot and is anticipated to generate \$861 in revenues that will be utilized to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	879	879	0	861	861
Miscellaneous Revenues	3	10	0	0	0
Less 5% Statutory Reduction	0	0	0	-43	-43
Transfers In	0	687	0	0	0
Fund Balance	0	0	1,010	0	-1,010
Total Revenues:	\$882	\$1,575	\$1,010	\$818	-\$192
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	618	608	975	787	-188
Transfers Out	91	84	35	31	-4
Total Expenditures:	\$709	\$692	\$1,010	\$818	-\$192

**FUND 129-STREET LIGHTING MSBU
INDIAN POINT**

COST CENTER SUMMARY - (9222):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$27.18 per platted lot and is anticipated to generate \$13,318 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	17,525	12,206	13,318	1,112
Miscellaneous Revenues	0	98	0	0	0
Less 5% Statutory Reduction	0	0	-610	-666	-56
Transfers In	0	5,618	0	0	0
Fund Balance	0	0	6,885	6,000	-885
Total Revenues:	\$0	\$23,241	\$18,481	\$18,652	\$171
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	12,620	17,547	17,868	321
Transfers Out	0	1,763	934	784	-150
Total Expenditures:	\$0	\$14,383	\$18,481	\$18,652	\$171

**FUND 129-STREET LIGHTING MSBU
THE WILDERNESS**

COST CENTER SUMMARY - (9225):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$37.57 per platted lot and is anticipated to generate \$ 9,130 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	14,326	10,340	6,267	9,130	2,863
Miscellaneous Revenues	55	81	0	0	0
Less 5% Statutory Reduction	0	0	-313	-456	-143
Transfers In	1,293	34	0	0	0
Fund Balance	0	0	5,770	3,000	-2,770
Total Revenues:	\$15,674	\$10,455	\$11,724	\$11,674	-\$50
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	8,184	8,311	11,130	11,184	54
Transfers Out	1,586	1,463	594	490	-104
Total Expenditures:	\$9,770	\$9,774	\$11,724	\$11,674	-\$50

**FUND 129-STREET LIGHTING MSBU
REGAL OAK SHORES**

COST CENTER SUMMARY - (9229):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$78.37 per platted lot and is anticipated to generate \$3,213 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,679	700	1,404	3,213	1,809
Miscellaneous Revenues	10	15	0	0	0
Less 5% Statutory Reduction	0	0	-70	-161	-91
Transfers In	2,423	6	0	0	0
Fund Balance	0	0	1,714	0	-1,714
Total Revenues:	\$6,112	\$721	\$3,048	\$3,052	\$4
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,154	2,137	2,894	2,925	31
Transfers Out	404	372	154	127	-27
Total Expenditures:	\$2,558	\$2,509	\$3,048	\$3,052	\$4

**FUND 129-STREET LIGHTING MSBU
SAILFISH COURT**

COST CENTER SUMMARY - (9233):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$90.06 per platted lot and is anticipated to generate \$1,441 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,585	0	0	1,441	1,441
Miscellaneous Revenues	3	11	0	0	0
Less 5% Statutory Reduction	0	0	0	-72	-72
Transfers In	1,458	2	0	0	0
Fund Balance	0	0	1,308	0	-1,308
Total Revenues:	\$3,046	\$13	\$1,308	\$1,369	\$61
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	686	665	1,241	1,302	61
Transfers Out	177	212	67	67	0
Total Expenditures:	\$863	\$877	\$1,308	\$1,369	\$61

**FUND 129-STREET LIGHTING MSBU
WOODS AT KINGS CREST**

COST CENTER SUMMARY - (9234):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$19.97 per platted lot and is anticipated to generate \$2,416 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,149	3,066	1,580	2,416	836
Miscellaneous Revenues	9	19	0	0	0
Less 5% Statutory Reduction	0	0	-79	-121	-42
Transfers In	449	6	0	0	0
Fund Balance	0	0	2,014	1,200	-814
Total Revenues:	\$3,607	\$3,091	\$3,515	\$3,495	-\$20
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,947	1,973	3,337	3,348	11
Transfers Out	344	317	178	147	-31
Total Expenditures:	\$2,291	\$2,290	\$3,515	\$3,495	-\$20

**FUND 129-STREET LIGHTING MSBU
PINE GROVE PARK**

COST CENTER SUMMARY - (9242):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$8.36 per platted lot and is anticipated to generate \$4,431 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	7,616	0	4,431	4,431
Miscellaneous Revenues	0	86	0	0	0
Less 5% Statutory Reduction	0	0	0	-222	-222
Transfers In	0	6,776	0	0	0
Fund Balance	0	0	8,173	2,200	-5,973
Total Revenues:	\$0	\$14,478	\$8,173	\$6,409	-\$1,764
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	5,569	7,876	6,140	-1,736
Transfers Out	0	761	297	269	-28
Total Expenditures:	\$0	\$6,330	\$8,173	\$6,409	-\$1,764

**FUND 129-STREET LIGHTING MSBU
HILLIARD PLACE**

COST CENTER SUMMARY - (9243):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$65.05 per platted lot and is anticipated to generate \$1,236 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,027	0	1,280	1,236	-44
Miscellaneous Revenues	5	5	0	0	0
Less 5% Statutory Reduction	0	0	-64	-62	2
Transfers In	0	893	0	0	0
Total Revenues:	\$1,032	\$898	\$1,216	\$1,174	-\$42
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	541	529	1,157	1,125	-32
Transfers Out	113	111	59	49	-10
Total Expenditures:	\$654	\$640	\$1,216	\$1,174	-\$42

**FUND 129-STREET LIGHTING MSBU
ADRIANE PARK**

COST CENTER SUMMARY - (9249):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$101.09 per platted lot and is anticipated to generate \$5,560 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,423	2,211	2,625	5,560	2,935
Miscellaneous Revenues	20	22	0	0	0
Less 5% Statutory Reduction	0	0	-131	-278	-147
Transfers In	0	3,852	0	0	0
Fund Balance	0	0	2,781	0	-2,781
Total Revenues:	\$6,442	\$6,085	\$5,275	\$5,282	\$7
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,213	4,161	5,008	5,062	54
Transfers Out	712	657	267	220	-47
Total Expenditures:	\$4,925	\$4,818	\$5,275	\$5,282	\$7

**FUND 129-STREET LIGHTING MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$30.97 per platted lot and is anticipated to generate \$5,265 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,561	6,485	3,296	5,265	1,969
Miscellaneous Revenues	23	39	0	0	0
Less 5% Statutory Reduction	0	0	-165	-263	-98
Transfers In	419	12	0	0	0
Fund Balance	0	0	3,896	2,000	-1,896
Total Revenues:	\$7,002	\$6,536	\$7,027	\$7,002	-\$25
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,000	4,067	6,671	6,708	37
Transfers Out	728	672	356	294	-62
Total Expenditures:	\$4,728	\$4,739	\$7,027	\$7,002	-\$25

**FUND 129-STREET LIGHTING MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$44.03 per platted lot and is anticipated to generate \$9,378 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,878	7,599	3,110	9,378	6,268
Miscellaneous Revenues	50	42	0	0	0
Less 5% Statutory Reduction	0	0	-156	-469	-313
Transfers In	1,227	14	0	0	0
Fund Balance	0	0	4,070	0	-4,070
Total Revenues:	\$10,155	\$7,656	\$7,024	\$8,909	\$1,885
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	6,045	6,143	6,668	8,542	1,874
Transfers Out	987	910	356	367	11
Total Expenditures:	\$7,032	\$7,053	\$7,024	\$8,909	\$1,885

**FUND 129-STREET LIGHTING MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$43.59 per platted lot and is anticipated to generate \$1,482 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,478	0	148	1,482	1,334
Miscellaneous Revenues	4	10	0	0	0
Less 5% Statutory Reduction	0	0	-7	-74	-67
Transfers In	2,028	2	0	0	0
Fund Balance	0	0	1,261	0	-1,261
Total Revenues:	\$3,510	\$12	\$1,402	\$1,408	\$6
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	983	957	1,331	1,349	18
Transfers Out	162	150	71	59	-12
Total Expenditures:	\$1,145	\$1,107	\$1,402	\$1,408	\$6

**FUND 129-STREET LIGHTING MSBU
MORELAND ESTATES**

COST CENTER SUMMARY - (9260):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$38.92 per platted lot and is anticipated to generate \$2,841 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,097	0	1,049	2,841	1,792
Miscellaneous Revenues	10	14	0	0	0
Less 5% Statutory Reduction	0	0	-52	-142	-90
Transfers In	3,112	4	0	0	0
Fund Balance	0	0	1,717	0	-1,717
Total Revenues:	\$6,219	\$18	\$2,714	\$2,699	-\$15
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,941	1,912	2,577	2,586	9
Transfers Out	340	313	137	113	-24
Total Expenditures:	\$2,281	\$2,225	\$2,714	\$2,699	-\$15

**FUND 129-STREET LIGHTING MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$36.35 per platted lot and is anticipated to generate \$618 revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	361	398	628	618	-10
Miscellaneous Revenues	1	2	0	0	0
Less 5% Statutory Reduction	0	0	-31	-31	0
Transfers In	62	1	0	0	0
Total Revenues:	\$424	\$401	\$597	\$587	-\$10
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	218	222	567	563	-4
Transfers Out	37	41	30	24	-6
Total Expenditures:	\$255	\$263	\$597	\$587	-\$10

**FUND 129-STREET LIGHTING MSBU
PEBBLE POINTE**

COST CENTER SUMMARY - (9264):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$15.95 per platted lot and is anticipated to generate \$8,166 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,340	8,720	6,881	8,166	1,285
Miscellaneous Revenues	36	53	0	0	0
Less 5% Statutory Reduction	0	0	-344	-408	-64
Transfers In	2,134	13	0	0	0
Fund Balance	0	0	5,202	3,898	-1,304
Total Revenues:	\$13,510	\$8,786	\$11,739	\$11,656	-\$83
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	7,214	7,266	11,145	11,166	21
Transfers Out	1,245	1,148	594	490	-104
Total Expenditures:	\$8,459	\$8,414	\$11,739	\$11,656	-\$83

**FUND 129-STREET LIGHTING MSBU
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$47.25 per platted lot and is anticipated to generate \$3,213 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,559	1,952	1,387	3,213	1,826
Miscellaneous Revenues	25	27	0	0	0
Less 5% Statutory Reduction	0	0	-69	-161	-92
Transfers In	1,147	9	0	0	0
Fund Balance	0	0	1,729	0	-1,729
Total Revenues:	\$4,731	\$1,988	\$3,047	\$3,052	\$5
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,044	2,046	2,893	2,925	32
Transfers Out	388	358	154	127	-27
Total Expenditures:	\$2,432	\$2,404	\$3,047	\$3,052	\$5

**FUND 129-STREET LIGHTING MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$89.86 per platted lot and is anticipated to generate \$3,954 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,363	1,976	2,370	3,954	1,584
Miscellaneous Revenues	8	13	0	0	0
Less 5% Statutory Reduction	0	0	-118	-198	-80
Transfers In	1,761	6	0	0	0
Fund Balance	0	0	1,510	0	-1,510
Total Revenues:	\$6,132	\$1,995	\$3,762	\$3,756	-\$6
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,715	2,831	3,572	3,599	27
Transfers Out	485	447	190	157	-33
Total Expenditures:	\$3,200	\$3,278	\$3,762	\$3,756	-\$6

**FUND 129-STREET LIGHTING MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$37.05 per platted lot and is anticipated to generate \$741 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	598	581	603	741	138
Miscellaneous Revenues	2	8	0	0	0
Less 5% Statutory Reduction	0	0	-30	-37	-7
Transfers In	423	1	0	0	0
Fund Balance	0	0	316	0	-316
Total Revenues:	\$1,023	\$590	\$889	\$704	-\$185
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	318	312	853	675	-178
Transfers Out	65	60	36	29	-7
Total Expenditures:	\$383	\$372	\$889	\$704	-\$185

**FUND 129-STREET LIGHTING MSBU
QUAIL WOOD**

COST CENTER SUMMARY - (9286):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$65.02 per platted lot and is anticipated to generate \$3,706 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,188	2,182	3,706	1,524
Miscellaneous Revenues	0	12	0	0	0
Less 5% Statutory Reduction	0	0	-109	-185	-76
Transfers In	0	964	0	0	0
Fund Balance	0	0	1,435	0	-1,435
Total Revenues:	\$0	\$4,164	\$3,508	\$3,521	\$13
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	2,400	3,330	3,374	44
Transfers Out	0	326	178	147	-31
Total Expenditures:	\$0	\$2,726	\$3,508	\$3,521	\$13

**FUND 129-STREET LIGHTING MSBU
WREN DRIVE**

COST CENTER SUMMARY - (9287):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$61.75 per platted lot is anticipated to generate \$741 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	595	582	754	741	-13
Miscellaneous Revenues	1	4	0	0	0
Less 5% Statutory Reduction	0	0	-38	-37	1
Transfers In	154	1	0	0	0
Total Revenues:	\$750	\$587	\$716	\$704	-\$12
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	357	351	680	675	-5
Transfers Out	65	60	36	29	-7
Total Expenditures:	\$422	\$411	\$716	\$704	-\$12

**FUND 129-STREET LIGHTING MSBU
LANDINGS AT LAKE RUNNYMEADE**

COST CENTER SUMMARY - (9295):

TRENDS & ISSUES:

The Landings at Lake Runnymede 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 Landings at Lake Runnymede MSBU was annexed in Fiscal Year 2012 into the City of St. Cloud by the City's Ordinance No. 2012-07.

REVENUES:

No assessment rate was adopted for Fiscal Year 2014 as services are no longer provided. The disposition of remaining Fund Balance is provided for when repealed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,906	0	0	0	0
Miscellaneous Revenues	8	8	0	0	0
Transfers In	0	1,794	0	0	0
Fund Balance	0	0	1,040	1,063	23
Total Revenues:	\$2,913	\$1,802	\$1,040	\$1,063	\$23
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,597	1,520	1,040	1,063	23
Transfers Out	294	241	0	0	0
Total Expenditures:	\$1,891	\$1,761	\$1,040	\$1,063	\$23

**FUND 129-STREET LIGHTING MSBU
ROLLING HILLS ESTAES**

COST CENTER SUMMARY - (9297):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$94.23 per platted lot and is anticipated to generate \$17,988 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	29,855	29,860	18,283	17,998	-285
Miscellaneous Revenues	152	238	0	0	0
Less 5% Statutory Reduction	0	0	-914	-900	14
Transfers In	2,664	0	0	0	0
Fund Balance	0	0	11,987	11,987	0
Total Revenues:	\$32,671	\$30,098	\$29,356	\$29,085	-\$271
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	21,534	21,620	27,871	27,860	-11
Transfers Out	3,316	3,058	1,485	1,225	-260
Total Expenditures:	\$24,850	\$24,678	\$29,356	\$29,085	-\$271

**FUND 129-STREET LIGHTING MSBU
KALIGA DRIVE**

COST CENTER SUMMARY - (9298):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$33.70 per platted lot and is anticipated to generate \$2,595 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,629	0	0	2,595	2,595
Miscellaneous Revenues	27	22	0	0	0
Less 5% Statutory Reduction	0	0	0	-130	-130
Transfers In	0	4,305	0	0	0
Fund Balance	0	0	2,774	0	-2,774
Total Revenues:	\$2,656	\$4,327	\$2,774	\$2,465	-\$309
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,844	1,765	2,649	2,362	-287
Transfers Out	291	270	125	103	-22
Total Expenditures:	\$2,135	\$2,035	\$2,774	\$2,465	-\$309

**FUND 129-STREET LIGHTING MSBU
CHISHOLM ESTATES**

COST CENTER SUMMARY - (9303):

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. For FY13, additional funds were budgeted to pay past due utility bills encumbered by the HOA prior to the MSBU taking over services.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$383.93 per platted lot and is anticipated to generate \$22,616 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,054	15,687	26,021	22,616	-3,405
Miscellaneous Revenues	20	45	0	0	0
Less 5% Statutory Reduction	0	0	-1,301	-1,131	170
Fund Balance	0	0	8,269	0	-8,269
Total Revenues:	\$8,074	\$15,732	\$32,989	\$21,485	-\$11,504
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	166	23,606	31,326	20,652	-10,674
Transfers Out	902	1,626	1,663	833	-830
Total Expenditures:	\$1,068	\$25,232	\$32,989	\$21,485	-\$11,504

**FUND 129-STREET LIGHTING MSBU
LEGACY PARK**

COST CENTER SUMMARY - (9309)

TRENDS & ISSUES:

The Legacy Park Street Lighting MSBU was established for the purpose of funding the lighting cost, repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Initial Assessment Resolution No. 13-044R per the request of the Homeowners Associations.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$271.61 per platted lot and is anticipated to generate \$39,112 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	39,112	39,112
Less 5% Statutory Reduction	0	0	0	-1,956	-1,956
Total Revenues:	\$0	\$0	\$0	\$37,156	\$37,156
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	0	36,202	36,202
Transfers Out	0	0	0	954	954
Total Expenditures:	\$0	\$0	\$0	\$37,156	\$37,156

**FUND 129-STREET LIGHTING MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$78.02 per platted lot and is anticipated to generate \$9,128 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	12,687	13,209	3,138	9,128	5,990
Miscellaneous Revenues	79	107	0	0	0
Less 5% Statutory Reduction	0	0	-157	-456	-299
Transfers In	1,202	18	0	0	0
Fund Balance	0	0	8,681	3,000	-5,681
Total Revenues:	\$13,968	\$13,334	\$11,662	\$11,672	\$10
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	8,550	8,226	11,068	11,182	114
Transfers Out	1,423	1,357	594	490	-104
Total Expenditures:	\$9,973	\$9,583	\$11,662	\$11,672	\$10

**FUND 129-STREET LIGHTING MSBU
ALAMO ESTATES & OAK POINTE**

COST CENTER SUMMARY - (9353):

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.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$42.05 per platted lot and is anticipated to generate \$8,032 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,773	789	8,032	7,243
Miscellaneous Revenues	0	53	0	0	0
Less 5% Statutory Reduction	0	0	-39	-402	-363
Transfers In	2,589	14	0	0	0
Fund Balance	0	0	6,807	0	-6,807
Total Revenues:	\$2,589	\$2,839	\$7,557	\$7,630	\$73
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	6,219	7,171	7,312	141
Transfers Out	0	1,140	386	318	-68
Total Expenditures:	\$0	\$7,359	\$7,557	\$7,630	\$73

**FUND 129-STREET LIGHTING MSBU
BVL STREET LIGHTING**

COST CENTER SUMMARY - (9357):

TRENDS & ISSUES:

The BVL Street Lighting MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. The street lighting services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU, however, Resolution No. 12-079R establishes the above services for this MSBU under this Fund.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$15.91 per platted lot and is anticipated to generate \$97,337 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	112,240	97,337	-14,903
Less 5% Statutory Reduction	0	0	-5,612	-4,867	745
Fund Balance	0	0	0	12,932	12,932
Total Revenues:	\$0	\$0	\$106,628	\$105,402	-\$1,226
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	101,282	100,994	-288
Transfers Out	0	0	5,346	4,408	-938
Total Expenditures:	\$0	\$0	\$106,628	\$105,402	-\$1,226

**FUND 129-STREET LIGHTING MSBU
PLAZA DRIVE**

COST CENTER SUMMARY - (9358):

TRENDS & ISSUES:

The Plaza Drive Street Lighting MSBU, which only includes commercial properties was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. The street lighting services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU, however, Resolution No. 12-079R establishes the above services for this MSBU under this fund.

REVENUES:

The assessment rate for Fiscal Year 2014 is \$0.01 per square foot and is anticipated to generate \$1,366 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,366	1,366	0
Less 5% Statutory Reduction	0	0	-68	-68	0
Total Revenues:	\$0	\$0	\$1,298	\$1,298	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	1,233	1,244	11
Transfers Out	0	0	65	54	-11
Total Expenditures:	\$0	\$0	\$1,298	\$1,298	\$0

**FUND 129-STREET LIGHTING MSBU
BLACKSTONE**

COST CENTER SUMMARY - (9362):

TRENDS & ISSUES:

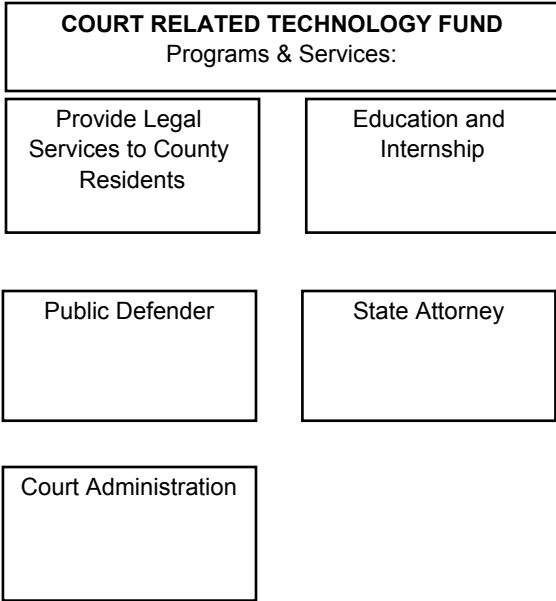
The Blackstone Street Lighting MSBU was established for the purpose of funding the lighting cost, repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Initial Assessment Resolution No. 13-044R per the request of the Homeowners Associations.

REVENUES:

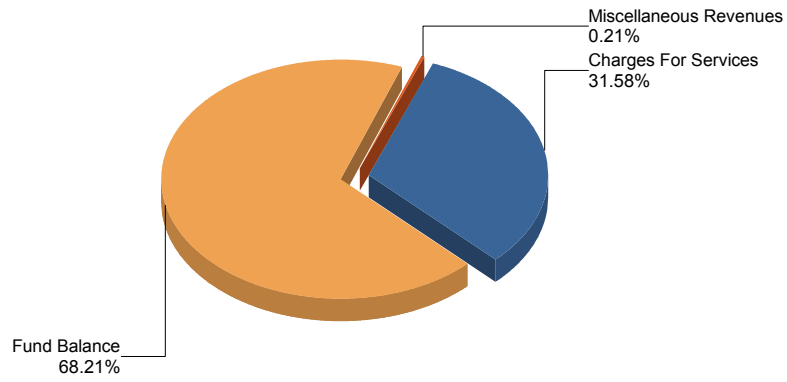
The assessment rate for Fiscal Year 2014 is \$268.83 per platted lot and is anticipated to generate \$27,152 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	27,152	27,152
Less 5% Statutory Reduction	0	0	0	-1,358	-1,358
Total Revenues:	\$0	\$0	\$0	\$25,794	\$25,794
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	0	24,717	24,717
Transfers Out	0	0	0	1,077	1,077
Total Expenditures:	\$0	\$0	\$0	\$25,794	\$25,794

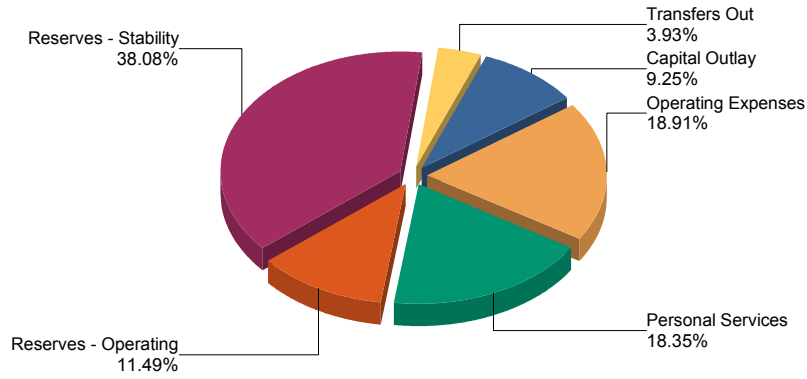
FUND 130-COURT RELATED TECHNOLOGY FUND



Revenues



Expenditures



FUND 130-COURT RELATED TECHNOLOGY FUND

FUND SUMMARY:

TRENDS & ISSUES:

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. This Fund supports the budget requests of the Public Defender, State Attorney and Court Administration. In FY14, this Fund supports 5 FTEs, which remains unchanged from the FY13 Adopted Budget. Personal Services increased 3% due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased 18% primarily due to a reclassification of Computer Hardware from Capital to Operating in accordance with Generally Accepted Accounting Principles (GAAP), as well as Operating Supplies, Office Equipment, and Repairs & Maintenance. Capital Outlay is for computer servers, software licenses, laptop computers, audio mixers and other equipment. Transfer Out to the General Fund is based on the cost allocation plan. Reserves are calculated based on Budget Policy. Overall, the Fund's budget increased 7% from the FY13 Adopted Budget.

REVENUES:

Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court and its 28% increase is based on current trends. Other sources of revenue include interest and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	561,684	630,838	584,595	749,229	164,634
Miscellaneous Revenues	12,941	13,305	8,400	4,955	-3,445
Less 5% Statutory Reduction	0	0	-29,650	-37,709	-8,059
Transfers In	17,214	742	0	0	0
Fund Balance	0	0	1,620,033	1,618,248	-1,785
Total Revenues:	\$591,839	\$644,885	\$2,183,378	\$2,334,723	\$151,345
Expenditures					
Personal Services	463,906	397,682	415,679	428,376	12,697
Operating Expenses	365,297	362,408	374,239	441,452	67,213
Capital Outlay	116,727	150,123	180,100	216,000	35,900
Transfers Out	54,071	31,338	51,100	91,685	40,585
Reserves - Operating	0	0	191,644	268,239	76,595
Reserves - Assigned	0	0	22,684	0	-22,684
Reserves - Stability	0	0	947,932	888,971	-58,961
Total Expenditures:	\$1,000,002	\$941,551	\$2,183,378	\$2,334,723	\$151,345

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	6.00	5.00	5.00	5.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	6.00	5.00	5.00	5.00	0.00

**FUND 130-COURT RELATED TECHNOLOGY FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1511):

TRENDS & ISSUES:

The Court Administration office provides administrative support to all Judges of the Ninth Judicial Circuit Courts and also supports and manages various programs of non-judicial court functions. Personal Services increased by 3% over the FY13 Adopted Budget due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased by 65% due to the reclassification of Computer Hardware from Capital Outlay, in accordance with Generally Accepted Accounting Principles. Capital Outlay is for computer servers, software licenses, audio mixers and other equipment.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	463,906	397,682	415,679	428,376	12,697
Operating Expenses	91,257	58,875	69,339	114,402	45,063
Capital Outlay	47,717	44,857	169,900	174,000	4,100
Total Expenditures:	\$602,880	\$501,414	\$654,918	\$716,778	\$61,860

**FUND 130-COURT RELATED TECHNOLOGY FUND
STATE ATTORNEY**

Cost Center Summary (1551):

TRENDS & ISSUES:

The ultimate goal of the State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. This Office is funded by a State appropriation and also by County funds as specified in section 29.008, Florida Statutes. Under this Statute, the County is directed to pay for facility, maintenance, utilities, security and communication services. The FY 14 Adopted Budget increased 40% from the FY13 Adopted Budget due to an increase in computer hardware needs.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	16,602	47,147	39,900	62,050	22,150
Capital Outlay	2,012	1,915	10,200	8,200	-2,000
Total Expenditures:	\$18,615	\$49,062	\$50,100	\$70,250	\$20,150

**FUND 130 – COURT TECHNOLOGY FUND
PUBLIC DEFENDER**

MISSION STATEMENT:

The Public Defender protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes.

FY14 Goal:

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
PUBLIC DEFENDER**

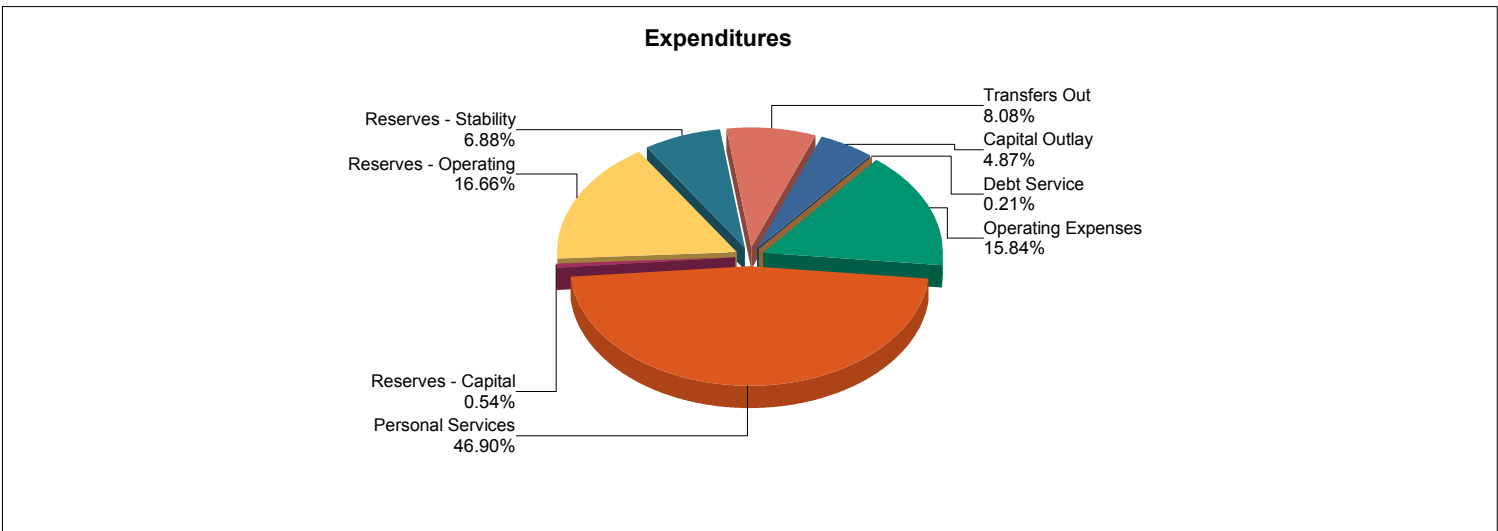
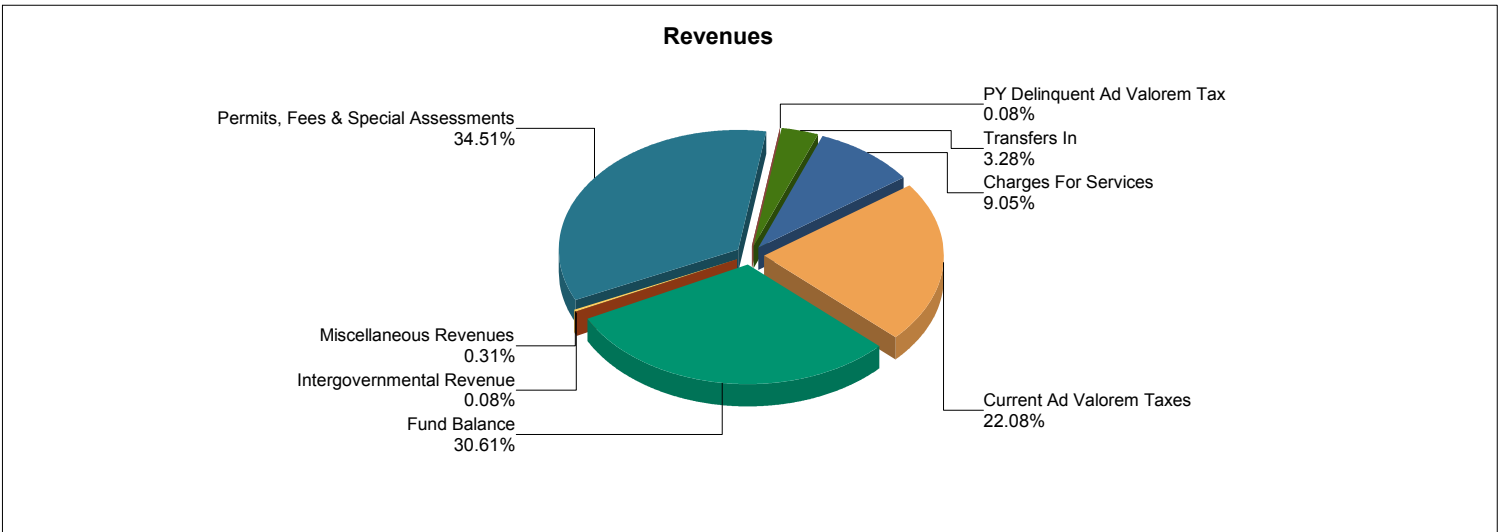
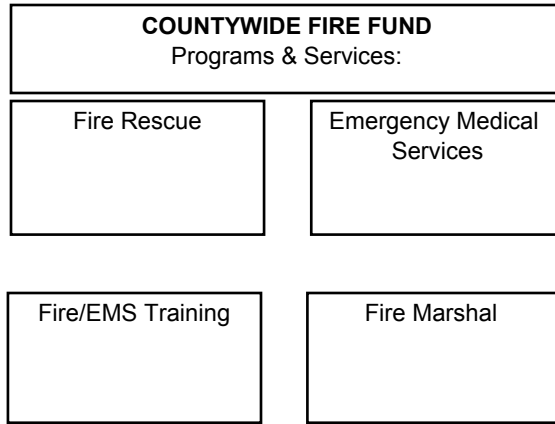
COST CENTER SUMMARY - (1561):

TRENDS & ISSUES:

The Public Defender's office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008. There are no Personal Services paid by the County; however, contractually, IT technical staff is funded yearly by Board approval. Overall, this office's budget increased by 13% from the FY13 Adopted Budget due to an increase in computer hardware needs.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	257,438	256,385	265,000	265,000	0
Capital Outlay	66,998	103,351	0	33,800	33,800
Total Expenditures:	\$324,436	\$359,737	\$265,000	\$298,800	\$33,800

FUND 134-COUNTYWIDE FIRE FUND



FUND 134 – FIRE RESCUE & EMS

FY14 Goals & Objectives:

The FY14 Fire Rescue & EMS Department budget was developed with the overall goal of maintaining the current level of service to the citizens and visitors of Osceola County. However, it is the goal of the Department to establish a plan for future growth while improving response times and increasing the level of service. Additionally, and in accordance with a goal of the Osceola County Strategic plan to create great neighborhoods which are safe and livable, a continued emphasis on training is recognized as a top Department priority and the update of a two current County ordinances. Accordingly, the following has been established as the Department's goals and objectives:

GOAL 1 - To reduce property loss and improve patient outcomes while aligning the Department with the County's projected population growth and the 2040 road network in the unincorporated areas of Osceola County, and to establish a level of service that strives to meet recognized national standards for organized deployment of fire suppression and EMS units.

In order to meet this goal, the first strategic initiative is the adoption of the Fire Element into the Osceola County Comprehensive Plan. This element includes goals, objectives, and policies for the level of service provided by Osceola County Fire Rescue in emergency and non-emergency services.

- Approval of the Fire Element by the Planning Commission on October 3, 2013 at the Planning Commission Public Hearing
- Board of County Commissioners Transmittal Hearing on October 21, 2013.
- Board of County Commissioners Adoption of the Fire Element at a public hearing planned for December 2013.
- By March 30, 2015, complete an analysis and comparison of Standards of Coverage (SOC) and cost.

Goal 2 – Provide training to meet or exceed State requirements.

- Conduct fifth annual live training at CFFA, with 90% attendance or better.
- Deliver in house six, 40 hour classes approved by the State Bureau of Standards and Training company officer development and certification classes.
- Deliver in house four, 40 hour classes related to the function and operations of Aerial Apparatus.
- Deliver in house a Florida Urban Search and Rescue approved Operations Level-Collapse Rescue class.
- Conduct fourth annual closed course driver training.
- Continue to monitor and refine monthly company level training program.
- Conduct annual forestry tent shelter recertification.
- Conduct department-wide Advanced Cardiac Level Support Training for all Paramedics in need of recertification.
- Conduct Experienced Provider Advanced Cardiac Level Support Training.
- Conduct a minimum of 12 hours of formal practical station level EMS training.
- Conduct a minimum of 24 hours of web based EMS training.
- Implementation and training on revised countywide EMS protocols.
- Developing an in-service training program that reviews essential job functions for all positions.

GOAL 3 - Update County Ordinances to protect the citizens, structures and wild lands throughout our community.

- Review/revise the current False Alarm Ordinance and the Burn Ban Ordinance to ensure that each ordinance is clear and concise, provides for the enforcement of the code, and establishes fines for violations.
- Submit revised ordinances to the Board of County Commissioners for approval.
- Establish the administrative processes necessary for the enforcement of each ordinance.
- Provide the education needed to assist Property Managers and the Community in understanding the provisions of each ordinance and their role.

FY 13 Accomplishments:

- Entered into an agreement with Valencia College for provision of Paramedic Program.
- Prepared the Fire Rescue Element draft and initiated the adoption process for the Comprehensive Plan for Board consideration.
- Completed hose and ladder testing through a private vendor for both front-line and reserves.
- Established a standard inventory for engine apparatus and evaluated each unit to determine excess or shortages of equipment.
- Installed EMS pharmaceutical dispensing machines at selected centralized station location
- Transferred EMS supplies and pharmaceutical ordering and storage function to Logistics.
- Implemented the new Battalion.
- Configured Spillman's Response Plan module.
- Deployment of Phase II of Power Assisted Stretchers and Stair Chairs.
- Deployment of four Gas Air Monitors.
- Executed reserve fire apparatus relocation.
- Completed the AirHawk air filtration systems project.

FUND 134-COUNTYWIDE FIRE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and EMS services to the unincorporated areas of Osceola County. This Fund is comprised of the following cost centers: (1245) IT Project Support, (1246) IT Applications Support, (1247) IT Infrastructure, (1265) Human Resources, (2100) Public Safety Projects, (2171) County EMS, (2172) County Fire Protection, (2125) Countywide Fire/EMS, (2133) Fire Marshalls, (4125) Facilities Management, (9151) Sheriff, (9961) Debt Service and (9819) Other Government Support Services. This Fund supports 344.65 FTEs, a 2.2 FTE increase over FY13 due to the addition of an EMS Supply Technician as well as re-allocation of staff from Emergency Management. Personal Services increased 1.78% due to updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating increased, primarily for Repairs & Maintenance Automotive, due to the age of the fleet; and for Gas & Oil, due to increasing costs for fuel. Capital Outlay increased to cover costs associated with Overstreet Fire Station as well as replacement equipment. Transfers Out decreased based on the updated Cost Allocation Study as well as the transfer to the Sheriff. Debt Service expenses decreased to account for the declining balance remaining on principal and interest payments on the Capital Lease of a fire truck and the Bunker Gear. Reserves were adjusted in accordance with the Budget Policy.

REVENUES:

The primary funding sources are Special Assessments and Ad Valorem taxes in the unincorporated areas of the County. Ad Valorem revenue reflects an increase consistent with the rise in property valuation. The adopted millage rate is the same as FY13. Other revenue sources include Fire Marshal inspection fees, ambulance fees, standby fees and Fund Balance. The Special Assessment is in accordance with the program adopted in FY10, which is in its fourth year of a 5 year program.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Current Ad Valorem Taxes	14,244,880	13,216,367	13,462,674	14,089,961	627,287
PY Delinquent Ad Valorem Tax	54,185	97,530	50,000	50,000	0
Permits, Fees & Special Assessments	21,603,086	21,689,568	22,954,826	22,024,239	-930,587
Intergovernmental Revenue	208,701	219,511	52,520	52,465	-55
Charges For Services	5,563,556	5,844,728	5,478,953	5,773,771	294,818
Miscellaneous Revenues	267,774	292,983	230,200	195,314	-34,886
Less 5% Statutory Reduction	0	0	-2,111,459	-2,109,287	2,172
Transfers In	3,687,226	3,162,835	2,382,739	2,094,500	-288,239
Other Sources	675,267	813,786	0	0	0
Fund Balance	0	0	17,050,000	19,536,066	2,486,066
Total Revenues:	\$46,304,675	\$45,337,308	\$59,550,453	\$61,707,029	\$2,156,576
Expenditures					
Personal Services	29,929,063	27,822,028	28,436,653	28,943,168	506,515
Operating Expenses	8,539,614	8,892,367	9,323,300	9,773,445	450,145
Capital Outlay	10,678	829,591	1,219,106	3,007,908	1,788,802
Debt Service	93,147	246,147	220,028	126,880	-93,148
Grants and Aids	41,477	23,101	0	0	0
Transfers Out	5,649,180	5,188,082	5,046,447	4,988,463	-57,984
Reserves - Operating	0	0	10,975,162	10,283,195	-691,967
Reserves - Capital	0	0	1,078,697	336,149	-742,548
Reserves - Assigned	0	0	1,418,308	0	-1,418,308
Reserves - Stability	0	0	1,832,752	4,247,821	2,415,069
Total Expenditures:	\$44,263,160	\$43,001,314	\$59,550,453	\$61,707,029	\$2,156,576

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	344.99	343.59	342.45	344.15	1.70
Part Time:	0.00	0.00	0.00	0.50	0.50
Total Personnel:	344.99	343.59	342.45	344.65	2.20

**FUND 134-COUNTYWIDE FIRE FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1244, 1245, 1246, 1247, 1711 & 1799):

TRENDS & ISSUES:

Information Technology (IT) is composed of teams that work on application development, network, system operations and helpdesk support/training. In addition, these offices ensure the integrity and security of the information stored and processed on the County's computer network. During FY 12, IT was reorganized. Cost centers 1711 - Information Technology and 1799 - I.T. Project Support were combined and expanded into four offices to more accurately distribute and represent the functions of IT. The new cost centers include 1244 - I.T. Administration, 1245 - I.T. Project Management, 1246 - I.T. Applications Support and 1247 - I.T. Infrastructure Support. The Countywide Fire Fund has budgets in three of the four cost centers mentioned. This office supports 1.5 FTEs which is unchanged from FY13. Personal Services increased due to updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenditures decreased due to reduced maintenance needs. Capital Outlay increased to cover the costs of an upgrade to the MACH Alert Fire Station Automation and Alerting System as well as the Spillman interface with the MACH system.

REVENUES:

The IT department is carrying a small Fund Balance in the Countywide Fire Fund which represents a re-budget for the APEX Pre-Fire software.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Fund Balance	0	0	0	3,315	3,315
Total Revenues:	\$0	\$0	\$0	\$3,315	\$3,315
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	116,472	65,944	97,476	103,666	6,190
Operating Expenses	28,054	205,710	253,886	248,205	-5,681
Capital Outlay	0	23,149	61,215	126,315	65,100
Total Expenditures:	\$144,526	\$294,803	\$412,577	\$478,186	\$65,609

**FUND 134-COUNTYWIDE FIRE FUND
HUMAN RESOURCES**

COST CENTER SUMMARY - (1265):

TRENDS & ISSUES:

The functions of the Human Resources Office are to meet the challenges facing an ever changing workplace environment through the recruitment, training and retaining of quality staff and limiting liability for the County insuring that managers and employees are following the rules and regulations established by the Board and government laws. The Countywide Fire Fund has dedicated HR staff to manage the needs of the Fund's 344.65 FTEs. This cost center supports 1.5 FTEs which is unchanged from FY13. Personal Services increased due to updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenditures reflect adjustments associated with Overhead cost to the Internal Service Funds.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	70,148	73,559	77,697	81,132	3,435
Operating Expenses	1,116	996	1,234	821	-413
Total Expenditures:	\$71,264	\$74,555	\$78,931	\$81,953	\$3,022

**FUND 134-COUNTYWIDE FIRE FUND
PUBLIC SAFETY PROJECTS**

COST CENTER SUMMARY - (2100):

TRENDS & ISSUES:

This cost center was created in FY12 and reflects Capital Improvement Plan budgets for the Countywide Fire Fund. The budget for FY14 includes funding for Fire/EMS Equipment, Life Pak Monitors, Overstreet Fire Station and Station Generators.

REVENUES:

The only source of income in FY14 is Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Fund Balance	0	0	250,000	0	-250,000
Total Revenues:	\$0	\$0	\$250,000	\$0	-\$250,000
<u>Expenditures</u>					
Capital Outlay	0	0	925,750	2,610,305	1,684,555
Total Expenditures:	\$0	\$0	\$925,750	\$2,610,305	\$1,684,555

**FUND 134-COUNTYWIDE FIRE FUND
COUNTYWIDE FIRE PROTECTION**

COST CENTER SUMMARY - (2125):

TRENDS & ISSUES:

This cost center reflects expenditures to support Fire and EMS services and supports 331.7 FTEs which is an increase of 4 FTEs from FY13 Adopted. Personal Services increased due to the additional FTEs, updated Retirement and Workers Compensation rates as set by the State, a 2% COLA for all non-union staff as well as adjustments resulting from benefit selections made during Open Enrollment. Operating increased, primarily for Repairs & Maintenance Automotive, due to the age of the fleet; and for Gas & Oil, due to increasing costs for fuel. Capital Outlay increased primarily to provide funding for replacement vehicles.

REVENUES:

This cost center is not self-supporting and relies on revenues from this Fund. However, it generates revenue to offset some of its expenses. These revenues include funding from Intergovernmental Revenue (State Shared Revenues) for public safety, Charges for Services for projected standby fees and Miscellaneous Revenues which reflect interest. Due to this being the main cost center for this Fund, Balance Forward from the prior fiscal year is also recorded here. State Shared Revenues refer to local government entities sharing with other local government entities statewide through a Department of Revenue (DOR) allocation process. It does not refer to the forwarding of statutorily required amounts to DOR.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Intergovernmental Revenue	208,701	219,511	52,520	52,465	-55
Charges For Services	87,884	93,143	90,000	96,662	6,662
Miscellaneous Revenues	125,928	183,168	110,000	115,140	5,140
Less 5% Statutory Reduction	0	0	-12,626	-13,213	-587
Transfers In	0	384,746	0	0	0
Fund Balance	0	0	16,800,000	19,532,751	2,732,751
Total Revenues:	\$422,513	\$880,568	\$17,039,894	\$19,783,805	\$2,743,911
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	28,785,515	26,743,796	27,356,201	28,017,830	661,629
Operating Expenses	3,999,174	3,463,638	3,615,575	4,048,075	432,500
Capital Outlay	10,678	800,739	130,200	233,697	103,497
Grants and Aids	41,477	23,101	0	0	0
Total Expenditures:	\$32,836,843	\$31,031,273	\$31,101,976	\$32,299,602	\$1,197,626

**FUND 134-COUNTYWIDE FIRE FUND
FIRE MARSHAL**

COST CENTER SUMMARY - (2133):

TRENDS & ISSUES:

This cost center reflects expenditures to support the Fire Marshal staff. Personal Services supports 8 FTEs, which is an increase of 0.2 FTEs over FY13 due to the shifting of split funded staff. Personal Services increased due to the additional FTEs, updated Retirement and Workers Compensation rates as set by the State, a 2% COLA for all non-union staff as well as adjustments resulting from benefit selections made during Open Enrollment. Operating Expenditures increased to cover Property & Liability insurance based on updated rates.

REVENUES:

This cost center is not self-supporting and relies on revenues from this Fund. However, it generates revenue to offset some of its expenses. These revenues include Permits, Fees & Special Assessments which reflect fees or any fines used for the sole purpose of carrying out the local government's responsibilities in enforcing standards. Fees for FY14 were established in Resolution 13-033R. Also included in FY14 are Charges for Services which includes all revenues related to services performed whether received from private individuals or other governmental units.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	55,379	60,025	57,515	63,872	6,357
Charges For Services	248,100	417,587	252,694	209,760	-42,934
Miscellaneous Revenues	0	14	0	0	0
Less 5% Statutory Reduction	0	0	-15,510	-13,682	1,828
Total Revenues:	\$303,478	\$477,626	\$294,699	\$259,950	-\$34,749
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	576,114	573,221	550,077	621,624	71,547
Operating Expenses	63,421	71,018	75,175	89,830	14,655
Capital Outlay	0	0	0	23,648	23,648
Total Expenditures:	\$639,535	\$644,239	\$625,252	\$735,102	\$109,850

**FUND 134-COUNTYWIDE FIRE FUND
COUNTYWIDE EMS**

COST CENTER SUMMARY - (2171):

TRENDS & ISSUES:

This cost center captures expenditures to support EMS services. Personal Services supports 2 FTEs, a reduction of 2 FTEs from FY13, which accounts for the decrease in Personal Services for FY14. Operating costs decreased primarily as a result of a decrease to the percentage of Bad Debt for Ambulance Fees that are written off by the Office of the Comptroller. Capital Outlay has been budgeted to cover the costs of a power cot and stair chairs. Transfers Out are associated with the Property Appraiser for services provided.

REVENUES:

Emergency Medical Services (EMS), an MSTU for the County's unincorporated area, provides ambulatory care and emergency paramedic attention. This cost center records Current Ad Valorem Taxes, Charges for Services and Miscellaneous Revenues. Current Ad Valorem Taxes are property taxes that are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusions and exceptions. The increase is reflective of the 4.6% increase in property values in Osceola County. Charges for Services includes revenues related to Ambulance Fees. As approved in Fee Resolution 13-033R, fees shall be charged to all persons, or entities, requesting EMS services or ambulance use.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	14,244,880	13,216,367	13,462,674	14,089,961	627,287
PY Delinquent Ad Valorem Tax	54,185	97,530	50,000	50,000	0
Charges For Services	5,227,572	5,333,999	5,136,259	5,467,349	331,090
Miscellaneous Revenues	48,926	47,294	30,200	50,174	19,974
Less 5% Statutory Reduction	0	0	-933,957	-982,874	-48,917
Other Sources	344,843	146,481	0	0	0
Total Revenues:	\$19,920,407	\$18,841,670	\$17,745,176	\$18,674,610	\$929,434
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	380,814	365,507	355,202	118,916	-236,286
Operating Expenses	3,972,522	4,064,269	4,411,768	4,160,641	-251,127
Capital Outlay	0	5,703	101,941	13,943	-87,998
Transfers Out	225,202	253,819	263,406	282,245	18,839
Total Expenditures:	\$4,578,539	\$4,689,298	\$5,132,317	\$4,575,745	-\$556,572

**FUND 134-COUNTYWIDE FIRE FUND
COUNTY FIRE PROTECTION**

COST CENTER SUMMARY - (2172):

TRENDS & ISSUES:

The expenditures in this cost center represent Tax Collector Fees as well as the State mandated Forestry Payment. Per 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. Operating Expenses reflect funding for Tax Collector Fees as well as the State Mandated Forestry Payment.

REVENUES:

The primary revenue source for County Fire Protection is Special Assessments. As authorized by Florida Statute 197.3632 and Resolution 13-078R, the Fire MSBU collects non-ad valorem assessments in order to provide a variety of fire related services to the unincorporated County. Miscellaneous Revenues in this cost center reflects interest earned on bank balances. Special Assessment revenue is recorded in this cost center to track it separate from the Ad Valorem Taxes recorded in cost center 2171 – County EMS.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	21,547,707	21,629,542	22,897,311	21,960,367	-936,944
Miscellaneous Revenues	92,919	62,496	90,000	30,000	-60,000
Less 5% Statutory Reduction	0	0	-1,149,366	-1,099,518	49,848
Other Sources	233,486	0	0	0	0
Total Revenues:	\$21,874,113	\$21,692,038	\$21,837,945	\$20,890,849	-\$947,096
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	475,328	474,488	500,812	481,873	-18,939
Total Expenditures:	\$475,328	\$474,488	\$500,812	\$481,873	-\$18,939

**FUND 134-COUNTYWIDE FIRE FUND
BUILDING MAINTENANCE**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Expenditures in this cost center are associated with Facilities Management, and cover the expenditures needed to provide general repair, maintenance and cleaning services for the Countywide Fire buildings. Prior to FY12, these expenditures were recorded in cost center 2125 – Countywide Fire Protection, but were moved to this cost center for tracking purposes.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	612,247	464,850	704,000	239,150
Total Expenditures:	\$0	\$612,247	\$464,850	\$704,000	\$239,150

**FUND 134-COUNTYWIDE FIRE FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

TRENDS & ISSUES:

This cost center represents funding for the Sheriff's office for emergency dispatch fire service in accordance with the Interlocal Agreement with the County for a joint Emergency Communication Center.

REVENUES:

This cost center receives excess fees from the Sheriff's office, within 31 days of the close of the fiscal year. There is no revenue budgeted as this revenue source is very difficult to project as the Sheriff has to estimate total expenditures a year in advance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	0	11	0	0	0
Other Sources	96,937	74,366	0	0	0
Total Revenues:	\$96,937	\$74,377	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Transfers Out	1,250,498	1,201,835	1,258,211	1,223,639	-34,572
Total Expenditures:	\$1,250,498	\$1,201,835	\$1,258,211	\$1,223,639	-\$34,572

**FUND 134-COUNTYWIDE FIRE FUND
OTHER GOVERNMENT SUPPORT SERVICES**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center captures the costs associated with Reserves and Transfers. Transfers Out represent costs associated with the General Fund cost allocation, the department's use of the Intergovernmental Radio Communication system and the Health Insurance Internal Service Fund to bridge the gap between the Countywide and Union health insurance rates. Reserves for Operating are established in accordance with the Budget Policy. Reserves for Capital are set aside for future equipment needs. Reserves for Stability are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

REVENUES:

Revenues reflect Transfers In from the General Fund to subsidize the Fire Assessment for exempt properties.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Transfers In	3,687,226	2,778,089	2,382,739	2,094,500	-288,239
Total Revenues:	\$3,687,226	\$2,778,089	\$2,382,739	\$2,094,500	-\$288,239
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Transfers Out	4,173,480	3,732,428	3,524,830	3,482,579	-42,251
Reserves - Operating	0	0	10,975,162	10,283,195	-691,967
Reserves - Capital	0	0	1,078,697	336,149	-742,548
Reserves - Assigned	0	0	1,418,308	0	-1,418,308
Reserves - Stability	0	0	1,832,752	4,247,821	2,415,069
Total Expenditures:	\$4,173,480	\$3,732,428	\$18,829,749	\$18,349,744	-\$480,005

**FUND 134-COUNTYWIDE FIRE FUND
DEBT SERVICE**

COST CENTER SUMMARY - (9961):

TRENDS & ISSUES:

This cost center captures expenditures associated with Principal and Interest payments for the lease purchase of a fire truck and bunker gear.

REVENUES:

Actuals in FY12 reflect the value of the bunker gear which was recorded as Capital Lease Proceeds to follow Generally Accepted Accounting Principles (GAAP).

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Other Sources	0	592,940	0	0	0
Total Revenues:	\$0	\$592,940	\$0	\$0	\$0
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Debt Service	93,147	246,147	220,028	126,880	-93,148
Total Expenditures:	\$93,147	\$246,147	\$220,028	\$126,880	-\$93,148

FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

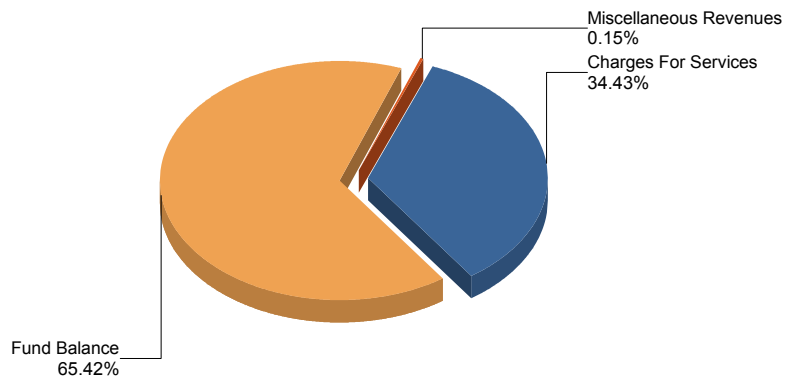
HOMESTEAD FORECLOSURE MEDIATION FUND

Provide mediation services to County residents in foreclosure

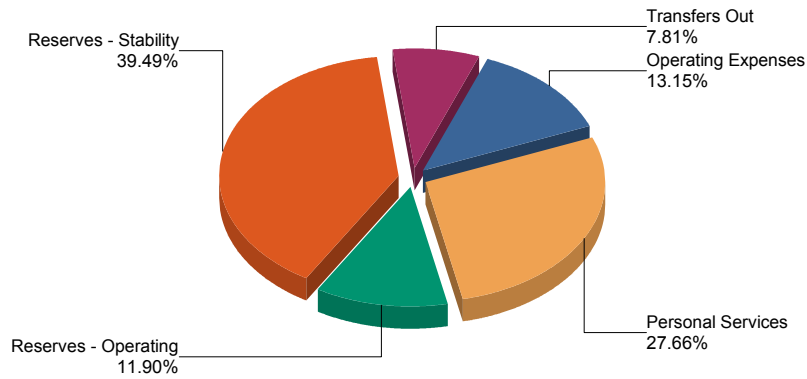
Connect homeowners to financial counseling

Provide information to homeowners about available community services

Revenues



Expenditures



FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

FUND SUMMARY:

TRENDS & ISSUES:

Due to the increased number of foreclosed homes in Osceola County, this Special Revenue Fund was created in FY11 to support costs associated with the mediation program. This Fund support 3 FTEs, which remains unchanged from FY13 Adopted Budget. Personal Services decreased by 2% due to employee Open Enrollment plan selections. Operating Expenses decreased by 36% primarily due to the allocation of insurance policy payments to the General Fund and a reduction to Professional Services. Transfer Out to the General Fund is based on the cost allocation plan.

REVENUES:

This Fund was supported by revenues based on Administrative Order # 2010-12 until January 20, 2012. It was replaced with Administrative Order # 2012-07 on May 1, 2012, which permits the County to receive \$100 per residential foreclosure case filed with the Clerk of the Court, and up to an additional \$400 per case for mediation services. The FY14 revenues are based on the new fee schedule for approximately 158 cases per month, of which 20% is anticipated to attend mediation.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	311,048	174,235	209,200	167,200	-42,000
Miscellaneous Revenues	1,692	2,053	1,000	732	-268
Less 5% Statutory Reduction	0	0	-10,510	-8,397	2,113
Transfers In	0	114	0	0	0
Fund Balance	0	0	212,231	317,750	105,519
Total Revenues:	\$312,740	\$176,402	\$411,921	\$477,285	\$65,364
Expenditures					
Personal Services	96,898	109,539	134,516	132,024	-2,492
Operating Expenses	54,027	98,225	97,450	62,740	-34,710
Capital Outlay	0	16,156	12,000	0	-12,000
Transfers Out	0	0	39,117	37,263	-1,854
Reserves - Operating	0	0	71,094	56,785	-14,309
Reserves - Stability	0	0	57,744	188,473	130,729
Total Expenditures:	\$150,925	\$223,920	\$411,921	\$477,285	\$65,364

PERSONNEL

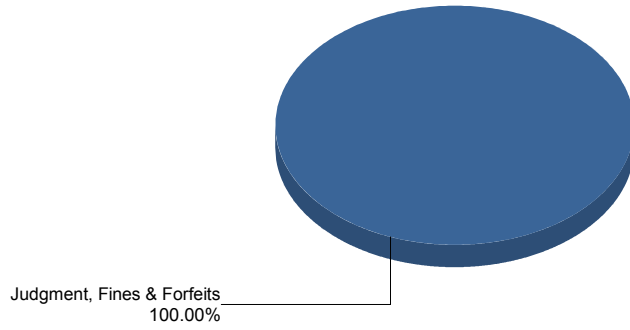
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	2.00	3.00	3.00	3.00	0.00
Total Personnel:	2.00	3.00	3.00	3.00	0.00

FUND 139-CRIMINAL JUSTICE TRAINING

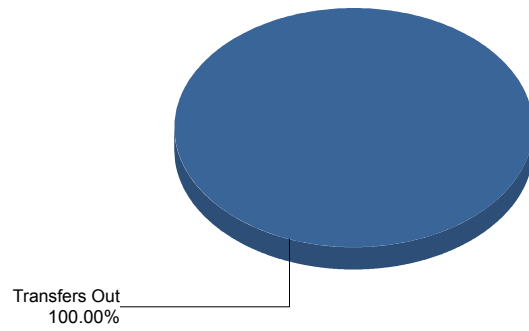
CRIMINAL JUSTICE TRAINING FUND
Programs & Services:

Public Safety
Training

Revenues



Expenditures



FUND 139-CRIMINAL JUSTICE TRAINING

FUND SUMMARY:

TRENDS & ISSUES:

Funding provides training to criminal justice personnel as requested by the Sheriff. 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. The FY14 budget represents an 8% reduction over the FY13 Adopted Budget.

REVENUES:

An additional \$2 is levied on traffic fines and collected by the Clerk of the Circuit Court. These revenues are estimated to decrease by 8% over the FY13 Adopted Budget.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Judgment, Fines & Forfeits	110,479	111,383	101,470	93,582	-7,888
Miscellaneous Revenues	142	175	150	0	-150
Less 5% Statutory Reduction	0	0	-5,081	-4,679	402
Total Revenues:	\$110,621	\$111,558	\$96,539	\$88,903	\$-7,636
Expenditures					
Transfers Out	110,586	77,116	96,539	88,903	-7,636
Total Expenditures:	\$110,586	\$77,116	\$96,539	\$88,903	\$-7,636

FUND 141 – BOATING IMPROVEMENT FUND

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY14 Goals & Objectives:

GOAL #1 – Support the County’s Strategic Plan Goal #2 – Cost Effective and High Performing County Government, by:

- Implement conceptual master plan for boat ramp improvement at the Granada boat ramp.
- Implement conceptual master plan for boat ramp improvement at the Lake Cypress boat ramp.
- Implement management plans to maintain County boat ramps in accordance with County standards, existing contracts and State and Federal guidelines and statutes.
- 4. Develop a County-wide Lakes Management Plan.

GOAL #2 – Support the County’s Strategic Plan Goal #3 – Upgrade County Infrastructure and Transportation Network: Prepared for Growth, by:

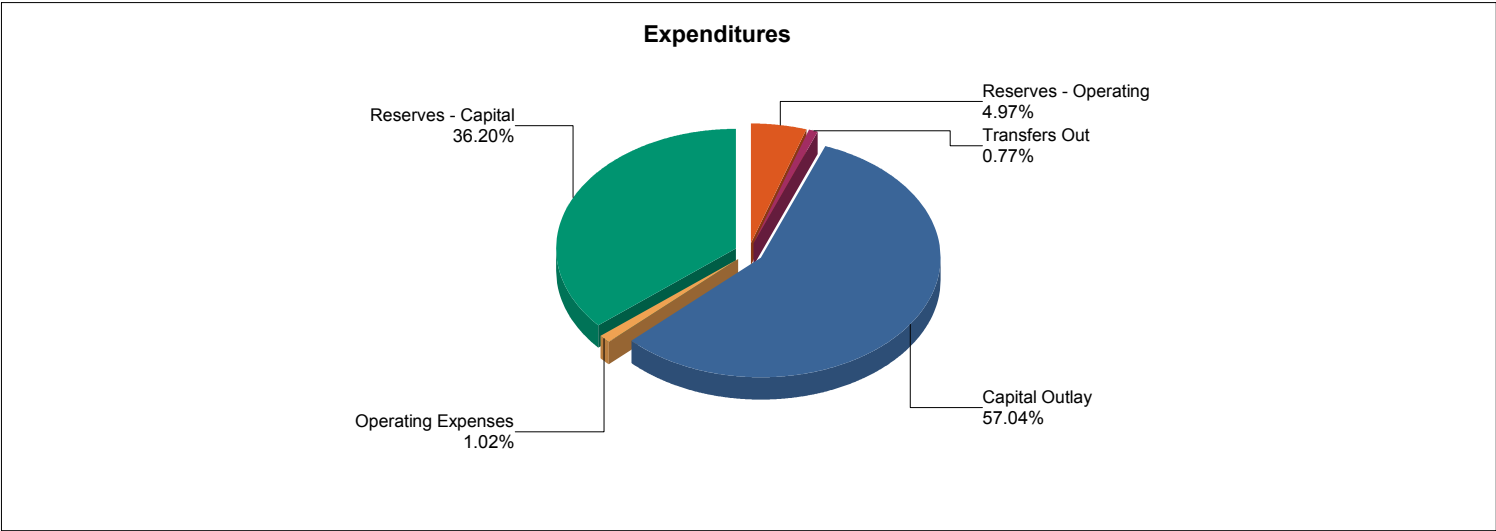
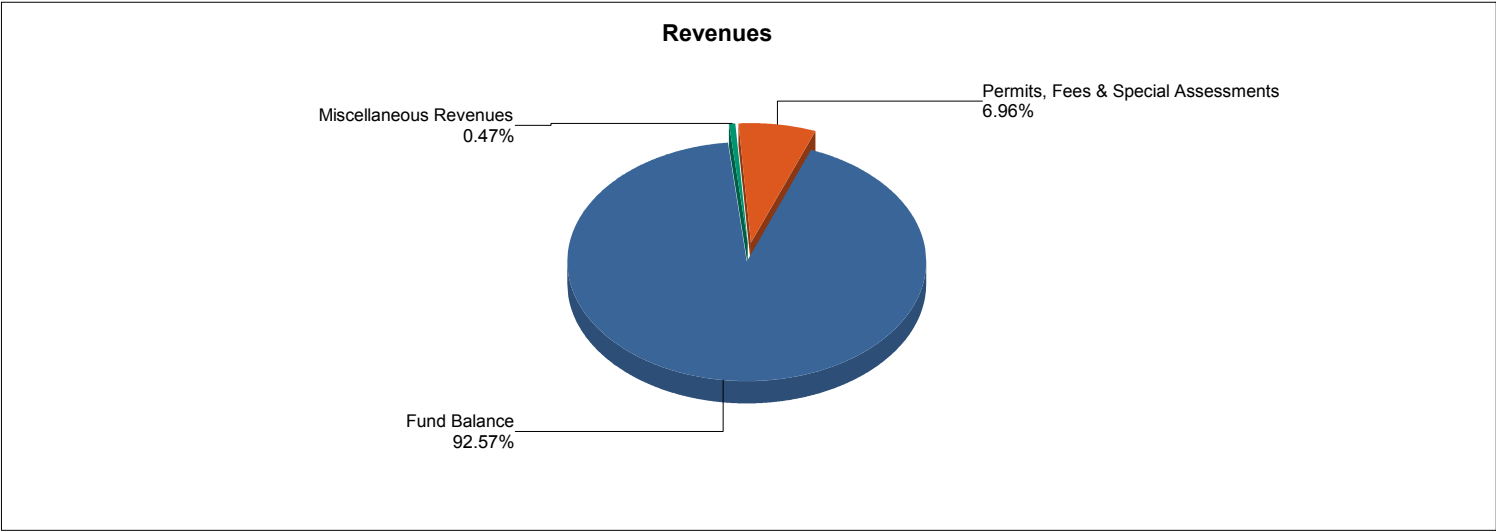
- Install, retrofit and remove navigational markers for boater safety and to bring the County’s navigational signs into compliance with local ordinance and state and federal permits.

FY13 Accomplishments:

- Completed Boat Ramp Master Plan for Board acceptance.
- Received the US Army Corps of Engineers’ permit for the Mac Overstreet boat ramp on Lake Tohopekaliga.

FUND 141-BOATING IMPROVEMENT FUND

BOATING IMPROVEMENT FUND Programs & Services:	
Maintenance of Boat Ramps, Buoys and Navigational Markers	Master Plans for Boat Ramps



FUND 141-BOATING IMPROVEMENT FUND

FUND SUMMARY:

TRENDS & ISSUES:

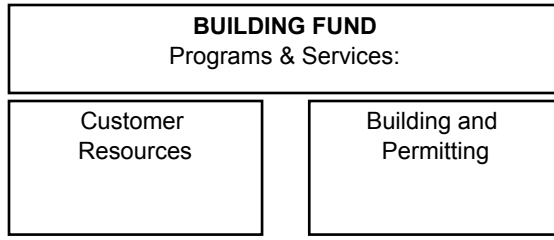
This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees, derived from recreational vessels only, is then distributed to county governments for expenditure on a variety of recreational boating-related purposes. (Sections 328.66 and 328.72, Florida Statutes). Boating Improvement was reclassified from a Capital Fund (312) to a Special Revenue Fund at the beginning of FY12 and Fund 141 was created by Budget Amendment. Operating Expenses have been budgeted to provide funding for Repair and Maintenance needs. The Capital Outlay budgeted represents the ongoing funding for the Mac Overstreet, Lake Cypress and Granada Boat Ramps. Transfers Out are based on the cost allocation plan.

REVENUES:

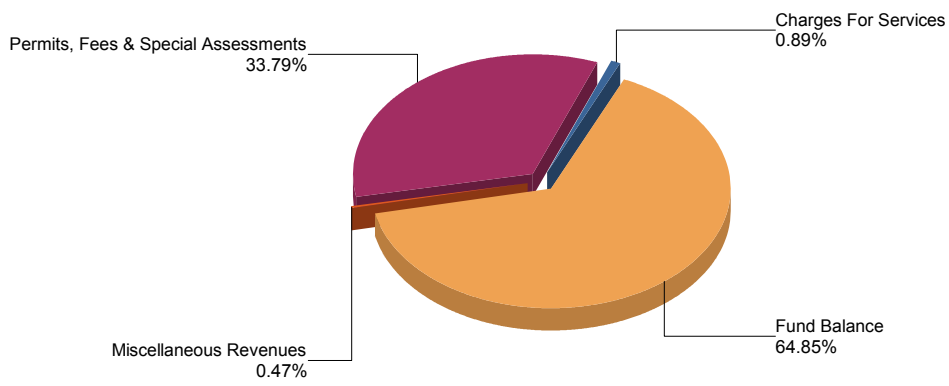
Revenues are derived from boat registration fees collected by the State. For FY14, estimated revenue is based on revenue collection trends in FY13.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	39,316	37,467	37,855	38,600	745
Miscellaneous Revenues	3,816	4,437	3,426	2,600	-826
Less 5% Statutory Reduction	0	0	-2,064	-2,060	4
Transfers In	684,464	0	0	0	0
Fund Balance	0	0	705,396	513,035	-192,361
Total Revenues:	\$727,596	\$41,904	\$744,613	\$552,175	\$-192,438
Expenditures					
Operating Expenses	0	40,000	55,250	5,650	-49,600
Capital Outlay	19,227	79,234	129,898	314,963	185,065
Transfers Out	0	0	1,019	4,255	3,236
Reserves - Operating	0	0	5,626	27,420	21,794
Reserves - Capital	0	0	552,820	199,887	-352,933
Total Expenditures:	\$19,227	\$119,234	\$744,613	\$552,175	\$-192,438

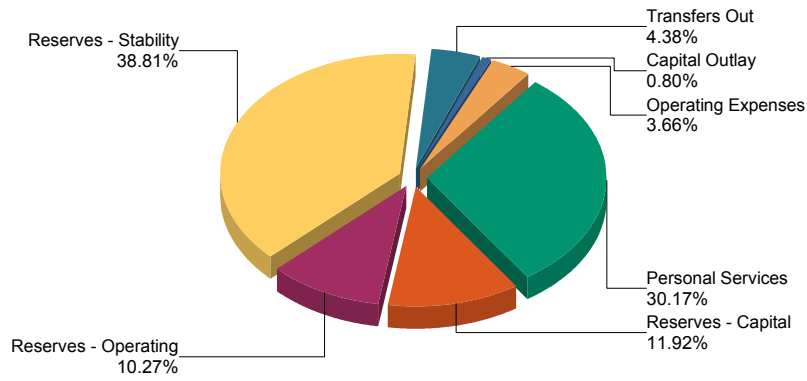
FUND 148-BUILDING FUND



Revenues



Expenditures



FUND 148-BUILDING FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service and by administrating and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting office is a part of the Building Fund which is in the Community Development department. The Building Fund is comprised of IT Project Management (1245), IT Applications Support (1246), IT Infrastructure (1247), Customer Resources (1450), Building and Permitting (1452) and Other Government Support Services (9819). This Fund supports 33.15 FTEs which is an increase of 6.75 FTE from FY13 Adopted as additional staff is needed to handle the increased need for services. Personal Services increased to accommodate additional staff, updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenditures increased primarily to cover expenses associated with Property & Liability insurance claims which are based on the most previous year's claims expenses. Capital is being requested to fund the replacement of a network printer/scanner. Transfers Out reflect funding for the cost allocation plan.

REVENUES:

The revenues in this Fund are derived primarily from Building Permits and Charges for Services. 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. As approved for FY 14, Resolution 13-033R, Building Permit and related fees shall be collected from all persons, or entities requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when circumstances so warrant. Additional revenues include interest on bank balances and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	1,103,041	2,042,760	1,204,700	2,493,753	1,289,053
Charges For Services	71,498	75,174	68,300	65,700	-2,600
Judgment, Fines & Forfeits	3,585	80	0	0	0
Miscellaneous Revenues	60,353	59,269	41,600	34,700	-6,900
Less 5% Statutory Reduction	0	0	-65,730	-129,708	-63,978
Transfers In	85,319	21,463	0	0	0
Other Sources	0	3,000	0	0	0
Fund Balance	0	0	4,527,080	4,785,039	257,959
Total Revenues:	\$1,323,795	\$2,201,745	\$5,775,950	\$7,249,484	\$1,473,534
Expenditures					
Personal Services	1,874,323	1,753,895	1,776,733	2,187,055	410,322
Operating Expenses	323,764	179,425	239,508	265,120	25,612
Capital Outlay	1,451	25,000	26,500	57,893	31,393
Transfers Out	366,364	359,647	458,287	317,538	-140,749
Reserves - Operating	0	0	474,901	744,361	269,460
Reserves - Capital	0	0	0	863,889	863,889
Reserves - Assigned	0	0	92,712	0	-92,712
Reserves - Stability	0	0	2,707,309	2,813,628	106,319
Total Expenditures:	\$2,565,902	\$2,317,967	\$5,775,950	\$7,249,484	\$1,473,534

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	31.10	25.40	26.40	32.15	5.75
Part Time:	0.00	0.00	0.00	1.00	1.00
Total Personnel:	31.10	25.40	26.40	33.15	6.75

**FUND 148-BUILDING FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1245, 1246 & 1247):

TRENDS & ISSUES:

Information Technology (IT) is comprised of teams that work on application development, network, system operations and helpdesk support/training. In addition, these offices ensure the integrity and security of the information stored and processed on the County's computer network. During FY12, IT was reorganized. Cost centers 1711 - Information Technology and 1799 - I.T. Project Support were combined and expanded into four offices to more accurately distribute and represent the functions of IT. The new cost centers include 1244 - I.T. Administration, 1245 - I.T. Project Management, 1246 - I.T. Applications Support and 1247 - I.T. Infrastructure Support. The Building Fund has budgets in cost centers 1245, 1246 and 1247. The Operating budget provides funding for maintenance of the Interactive Voice Response System (IVRS) system, the Permits Plus system as well as non-capital computer replacements. Capital Outlay was not requested for FY14.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	170,231	31,100	41,150	33,790	-7,360
Capital Outlay	0	25,000	24,900	0	-24,900
Total Expenditures:	\$170,231	\$56,100	\$66,050	\$33,790	-\$32,260

**FUND 148-BUILDING FUND
CUSTOMER RESOURCES**

COST CENTER SUMMARY - (1450):

TRENDS & ISSUES:

This cost center captures expenses associated with customer resources and administration relating to the Building Fund. This cost center supports 13.2 FTEs which is an increase of 1.8 FTEs from FY13. Personal Services increased to accommodate additional staff, updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenses decreased slightly due trending repairs and maintenance costs. Capital Outlay provides funding for a new scanner.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	547,781	556,014	600,623	740,931	140,308
Operating Expenses	31,827	46,990	67,807	61,534	-6,273
Capital Outlay	0	0	1,600	55,093	53,493
Total Expenditures:	\$579,608	\$603,004	\$670,030	\$857,558	\$187,528

**FUND 148-BUILDING FUND
BUILDING & PERMITTING**

COST CENTER SUMMARY - (1452):

TRENDS & ISSUES:

The Building Official cost center captures revenues and costs associated with permitting activities. This cost center supports 20 FTEs which is an increase of 5 FTEs from FY13 Adopted. Personal Services increased to accommodate additional staff, updated Retirement and Workers Compensation rates as set by the State, as well as a 2% COLA for all non-union staff. Operating Expenses increased to account for additional supplies for new staff and to cover increasing fuel costs.

REVENUES:

This cost center records all the revenues for the Building Fund. This Fund's revenues are derived primarily from Building Permits and Charges for Services. 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. As approved for FY14, Resolution 13-033R, Building Permit and related fees shall be collected from all persons, or entities requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when circumstances so warrant. Additional revenues include interest on bank balances and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	1,103,041	2,042,760	1,204,700	2,493,753	1,289,053
Charges For Services	71,498	75,174	68,300	65,700	-2,600
Judgment, Fines & Forfeits	3,585	80	0	0	0
Miscellaneous Revenues	60,353	59,269	41,600	34,700	-6,900
Less 5% Statutory Reduction	0	0	-65,730	-129,708	-63,978
Transfers In	85,319	21,463	0	0	0
Other Sources	0	3,000	0	0	0
Fund Balance	0	0	4,527,080	4,785,039	257,959
Total Revenues:	\$1,323,795	\$2,201,745	\$5,775,950	\$7,249,484	\$1,473,534
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Expenditures					
Personal Services	1,222,421	1,197,881	1,176,110	1,446,124	270,014
Operating Expenses	99,548	101,335	130,551	169,796	39,245
Capital Outlay	0	0	0	2,800	2,800
Total Expenditures:	\$1,321,969	\$1,299,216	\$1,306,661	\$1,618,720	\$312,059

**FUND 148-BUILDING FUND
OTHER GOVERNMENT SUPPORT SERVICES**

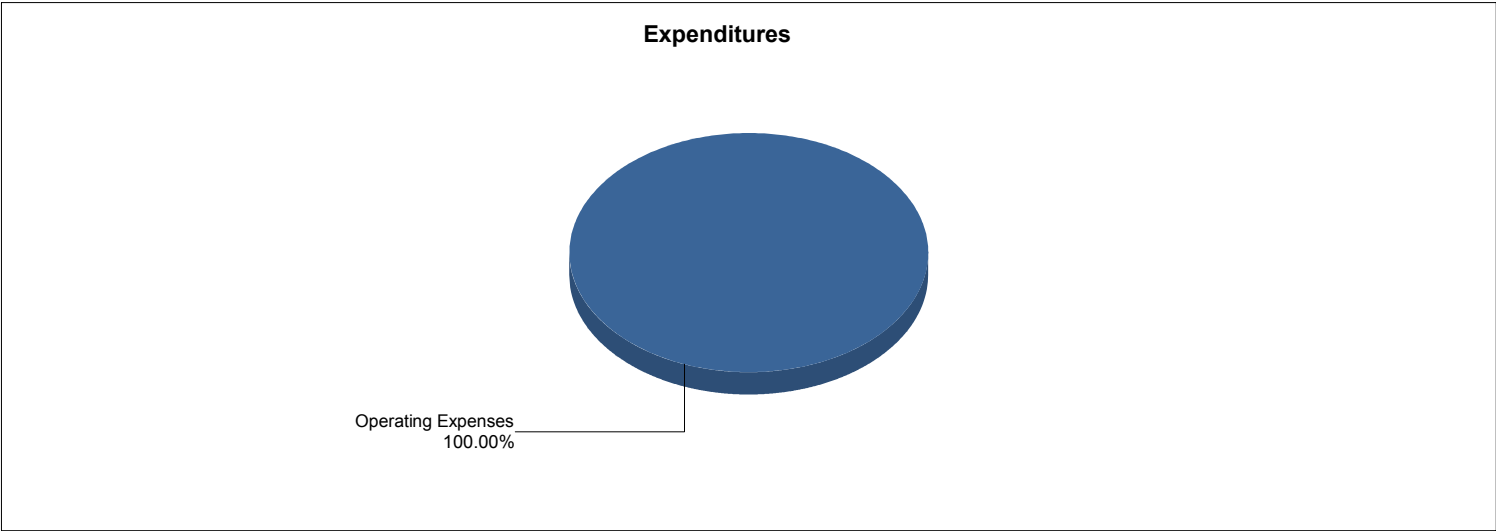
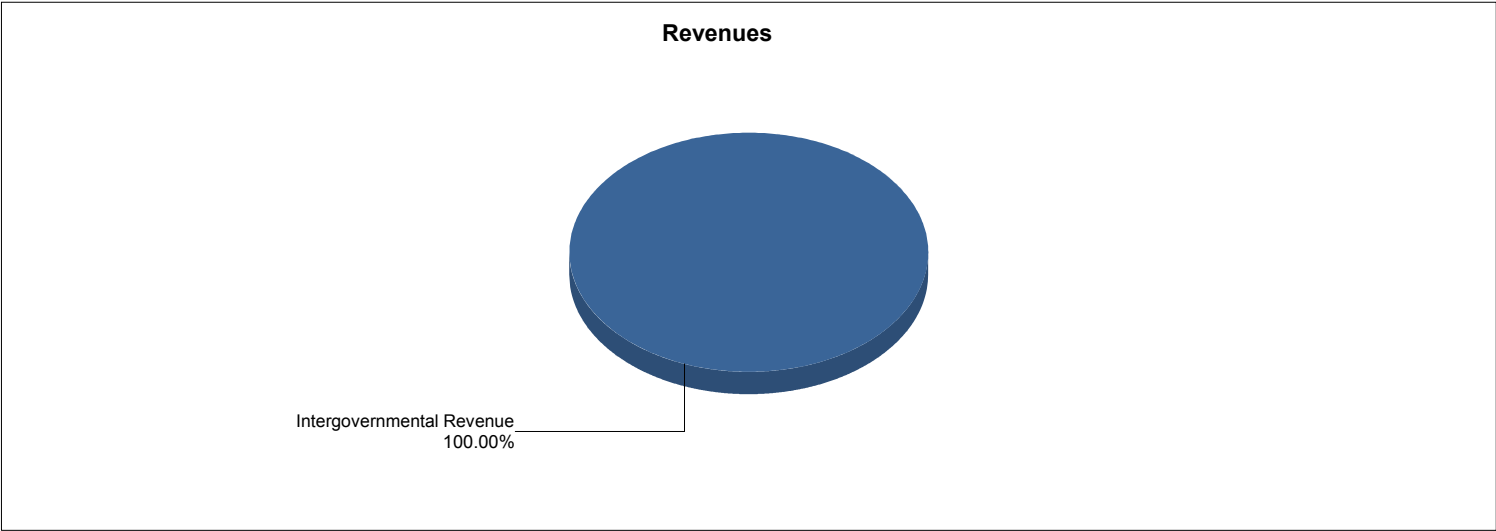
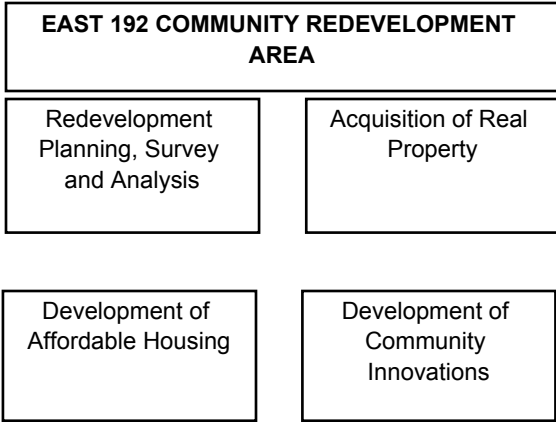
COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center is used to capture costs associated with Reserves and Transfers. Transfers Out represent costs associated with the General Fund cost allocation plan. Reserves for Operating are established in accordance with the Budget Policy. Reserves for Stability are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Transfers Out	366,364	359,647	458,287	317,538	-140,749
Reserves - Operating	0	0	474,901	744,361	269,460
Reserves - Capital	0	0	0	863,889	863,889
Reserves - Assigned	0	0	92,712	0	-92,712
Reserves - Stability	0	0	2,707,309	2,813,628	106,319
Total Expenditures:	\$366,364	\$359,647	\$3,733,209	\$4,739,416	\$1,006,207

FUND 149-EAST 192 CRA



FUND SUMMARY:

TRENDS & ISSUES:

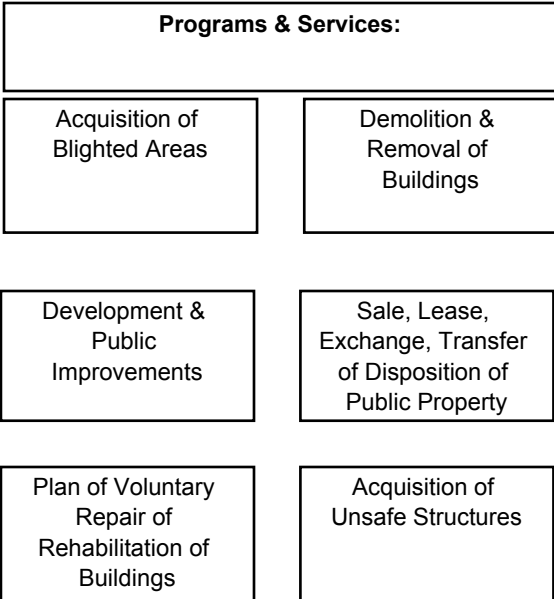
On June 2, 2012, the Board of County Commissioners approved Ordinance No. 12-15 which created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by increment tax revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plan or any amendments or modifications thereto as provided by law. Services in FY14 include design of the Turnpike / US Hwy 192 intersection in the amount of \$42,528.

REVENUES:

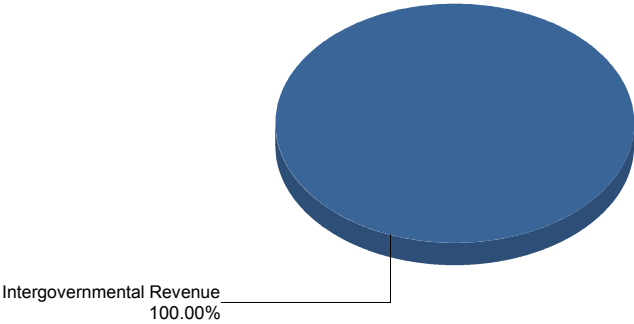
The calculation of the revenue generated in the redevelopment boundary is as follows: 62% of the difference between the amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the East U.S. 192 CRA; and the amount of Ad Valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the East U.S. 192 CRA, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the Ordinance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	0	0	0	44,766	44,766
Less 5% Statutory Reduction	0	0	0	-2,238	-2,238
Total Revenues:	\$0	\$0	\$0	\$42,528	\$42,528
Expenditures					
Operating Expenses	0	0	0	42,528	42,528
Total Expenditures:	\$0	\$0	\$0	\$42,528	\$42,528

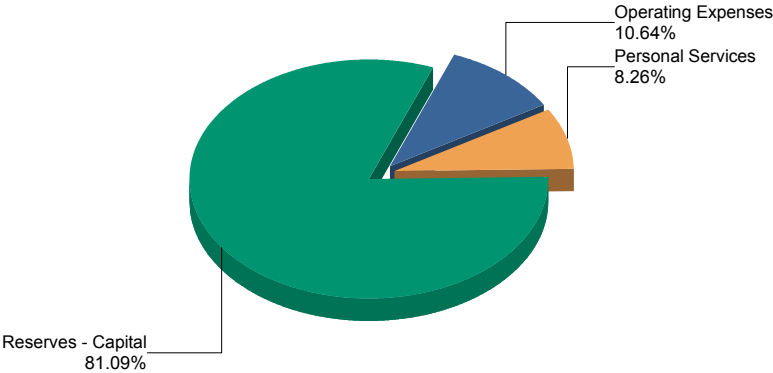
FUND 150-WEST 192 DEVELOPMENT AUTHORITY



Revenues



Expenditures



FUND 150-WEST 192 DEVELOPMENT AUTHORITY

FUND SUMMARY:

TRENDS & ISSUES:

On September 10, 2012, the Board of County Commissioners approved Ordinance 12-23 which created the West 192 Development Authority. The West 192 Development Authority is funded by increment tax revenues received based on taxable value within the Development Area and will be used for community development purposes. Personal Services supports .66 FTEs, which has been allocated from Strategic Initiatives. Operating Expenditures will be allocated to Fund future Capital projects. However for FY14, funding is allocated to fund Project Design. The remaining balance is appropriated to reserves for future capital projects. There are no prior year actuals to compare the FY14 Adopted Budget to as this Fund is new.

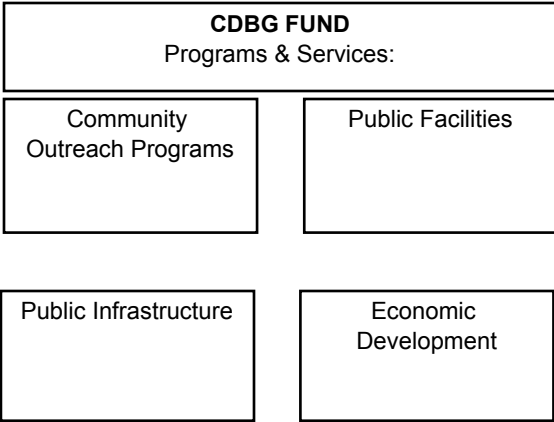
REVENUES:

The revenue generated in the boundary is calculated as follows: 95% of the difference between - 1) The amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the West 192 Development Authority; and 2) The amount of Ad Valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the West 192 Development Authority, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the Ordinance.

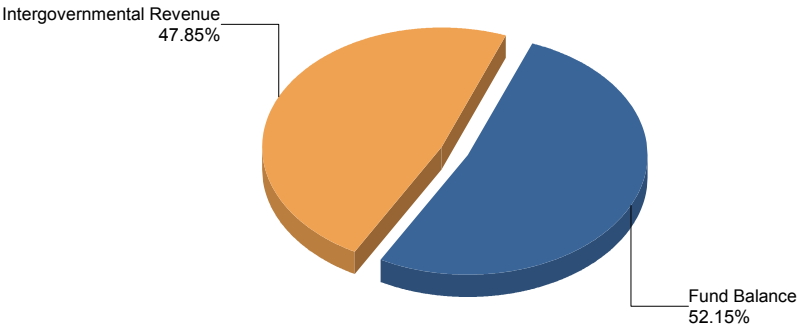
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	0	0	0	992,685	992,685
Less 5% Statutory Reduction	0	0	0	-49,634	-49,634
Total Revenues:	\$0	\$0	\$0	\$943,051	\$943,051
Expenditures					
Personal Services	0	0	0	77,928	77,928
Operating Expenses	0	0	0	100,360	100,360
Reserves - Capital	0	0	0	764,763	764,763
Total Expenditures:	\$0	\$0	\$0	\$943,051	\$943,051

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	0.00	0.00	0.00	0.66	0.66
Total Personnel:	0.00	0.00	0.00	0.66	0.66

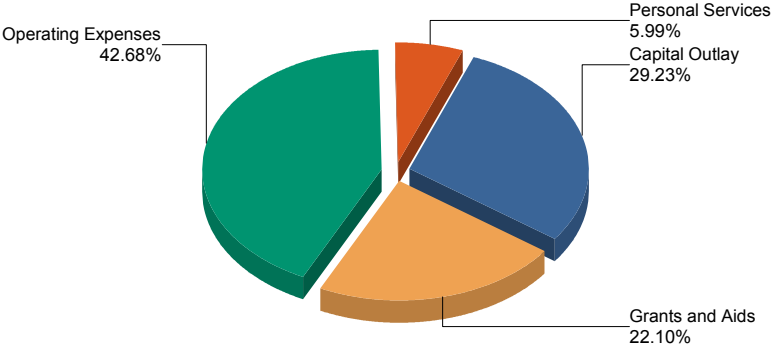
FUND 151-CDBG FUND



Revenues



Expenditures



FUND 151-CDBG FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Community Development Block Grant Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs. The FY14 Adopted Budget is \$1,226,339 which represents the FY14 Entitlement program grant. There are 2.05 FTEs assigned to the CDBG Fund, a decrease from the FY13 Adopted Budget of 0.1 FTEs due to the re-allocation of one position. Operating Expenses include entitlement projects approved by the BOCC, such as a training facility and façade improvements for West 192.

REVENUES:

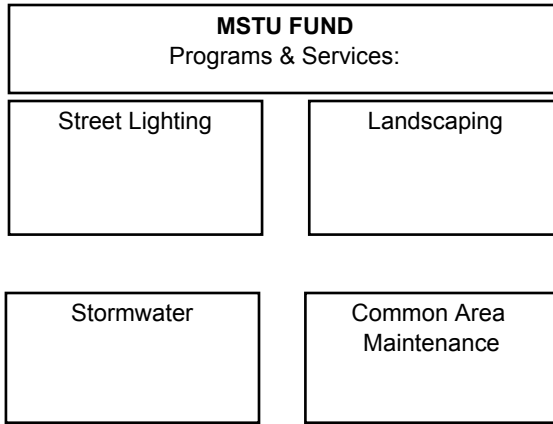
The CDBG Fund is funded by grant revenue. The FY14 Adopted Budget is supported solely by Entitlement Program revenue, which provides support for community projects as well as rental assistance programs.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	908,365	707,786	1,226,339	1,226,339	0
Transfers In	0	291	0	0	0
Fund Balance	0	0	0	1,336,708	1,336,708
Total Revenues:	\$908,365	\$708,077	\$1,226,339	\$2,563,047	\$1,336,708
Expenditures					
Personal Services	127,510	174,608	157,998	153,420	-4,578
Operating Expenses	457,690	146,869	803,341	1,093,988	290,647
Capital Outlay	1,230	105,479	0	749,201	749,201
Grants and Aids	321,936	281,121	265,000	566,438	301,438
Total Expenditures:	\$908,365	\$708,077	\$1,226,339	\$2,563,047	\$1,336,708

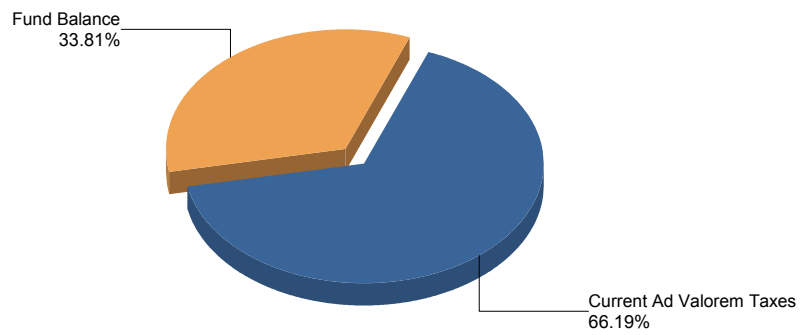
PERSONNEL

	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	3.00	3.10	2.15	2.05	-0.10
Total Personnel:	3.00	3.10	2.15	2.05	-0.10

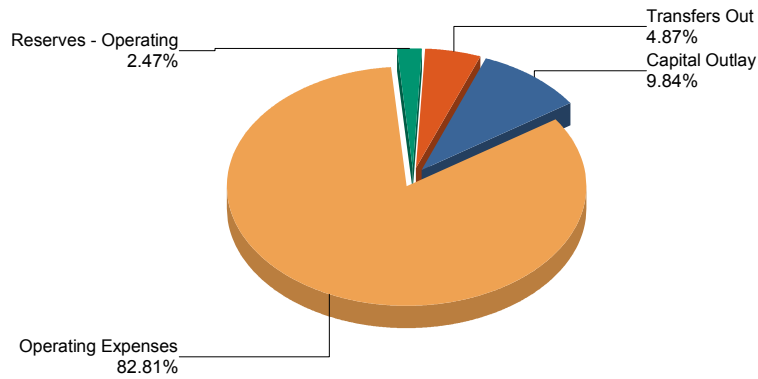
FUND 152-MUNI SVCS TAX UNITS MSTU FUND



Revenues



Expenditures



FUND 152-MUNI SVCS TAX UNITS MSTU FUND

FUND SUMMARY

TRENDS & ISSUES:

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of ad valorem taxes to be imposed therein. Services for FY14 are based on trending expenditures and identifiable needs. The Transfers Out to the General Fund is for the support of administrative services. Reserves were utilized to appropriate surplus Fund Balance. This Fund's overall budget reflects an increase of 3.35% from the FY13 Adopted Budget.

REVENUES:

Revenues collected and corresponding expenditures for each MSTU can only be spent for services within that community. Current Ad Valorem Taxes are property taxes which are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. The FY14 Ad Valorem Taxes increased by \$105,560 over FY14 Adopted Budget due to the decrease in the Fund Balance. The decrease in the Fund Balance required increases to various millage rates in FY14 to maintain the same level of services provided to the MSTUs. The Fund Balance revenue is projected to decrease by \$51,459.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Current Ad Valorem Taxes	746,665	999,197	925,729	1,031,289	105,560
PY Delinquent Ad Valorem Tax	726	259	0	0	0
Miscellaneous Revenues	10,251	14,491	0	0	0
Less 5% Statutory Reduction	0	0	-46,288	-51,565	-5,277
Other Sources	2,548	657	0	0	0
Fund Balance	0	0	578,327	526,868	-51,459
Total Revenues:	\$760,191	\$1,014,605	\$1,457,768	\$1,506,592	\$48,824
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Expenditures					
Operating Expenses	945,058	1,120,681	1,214,394	1,247,683	33,289
Capital Outlay	0	0	157,824	148,322	-9,502
Transfers Out	330,142	162,849	74,424	73,311	-1,113
Reserves - Operating	0	0	11,126	37,276	26,150
Total Expenditures:	\$1,275,200	\$1,283,530	\$1,457,768	\$1,506,592	\$48,824

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RESERVE AT PLEASANT HILL**

COST CENTER SUMMARY- (9203):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.3800 which is anticipated to generate \$2,685 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	0	2,685	2,685
Miscellaneous Revenues	0	67	0	0	0
Less 5% Statutory Reduction	0	0	0	-134	-134
Fund Balance	0	0	6,558	3,700	-2,858
Total Revenues:	\$0	\$67	\$6,558	\$6,251	-\$307
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,414	2,452	6,308	6,001	-307
Transfers Out	625	250	250	250	0
Total Expenditures:	\$3,039	\$2,702	\$6,558	\$6,251	-\$307

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINNERS PARK**

COST CENTER SUMMARY- (9205):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 1.8099 which is anticipated to generate \$3,959 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	2,360	3,959	1,599
Miscellaneous Revenues	0	26	0	0	0
Less 5% Statutory Reduction	0	0	-118	-198	-80
Other Sources	7	0	0	0	0
Fund Balance	0	0	3,406	2,200	-1,206
Total Revenues:	\$7	\$26	\$5,648	\$5,961	\$313
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,367	2,367	5,148	5,412	264
Transfers Out	1,146	500	500	549	49
Total Expenditures:	\$3,513	\$2,867	\$5,648	\$5,961	\$313

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BLACKSTONE LANDING**

COST CENTER SUMMARY- (9206):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 1.2723 which is anticipated to generate \$57,684 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	65,485	81,920	50,841	57,684	6,843
PY Delinquent Ad Valorem Tax	0	6	0	0	0
Miscellaneous Revenues	859	342	0	0	0
Less 5% Statutory Reduction	0	0	-2,542	-2,884	-342
Other Sources	157	60	0	0	0
Fund Balance	0	0	26,585	19,050	-7,535
Total Revenues:	\$66,500	\$82,327	\$74,884	\$73,850	-\$1,034
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	64,619	61,794	71,505	71,035	-470
Transfers Out	3,826	2,797	3,379	2,815	-564
Total Expenditures:	\$68,445	\$64,591	\$74,884	\$73,850	-\$1,034

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BELLALAGO**

COST CENTER SUMMARY- (9207):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.5806 which is anticipated to generate \$106,356 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	82,701	94,390	69,371	106,356	36,985
PY Delinquent Ad Valorem Tax	0	-45	0	0	0
Miscellaneous Revenues	1,072	701	0	0	0
Less 5% Statutory Reduction	0	0	-3,469	-5,318	-1,849
Other Sources	192	90	0	0	0
Fund Balance	0	0	49,748	15,600	-34,148
Total Revenues:	\$83,966	\$95,135	\$115,650	\$116,638	\$988
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	96,939	98,124	112,273	113,695	1,422
Transfers Out	2,623	3,070	3,377	2,943	-434
Total Expenditures:	\$99,562	\$101,194	\$115,650	\$116,638	\$988

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN WELLS**

COST CENTER SUMMARY- (9211):

TRENDS & ISSUES:

Indian Wells MSTU was established through Ordinance No. 84-12, and amended by Ordinances No. 86-3, No. 93-1 and 10-05 to provide street lighting, retention, drainage and other common area repair and maintenance, as well as garbage and trash removal and disposal.

REVENUES:

The millage rate for Fiscal Year 2014 is 5.2000 which is anticipated to generate \$230,578 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	157,535	156,786	228,116	230,578	2,462
PY Delinquent Ad Valorem Tax	558	0	0	0	0
Miscellaneous Revenues	2,209	683	0	0	0
Less 5% Statutory Reduction	0	0	-11,406	-11,529	-123
Other Sources	458	149	0	0	0
Fund Balance	0	0	30,000	26,394	-3,606
Total Revenues:	\$160,760	\$157,618	\$246,710	\$245,443	-\$1,267
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	283,483	250,127	230,189	207,583	-22,606
Transfers Out	13,873	12,617	16,521	17,860	1,339
Reserves - Operating	0	0	0	20,000	20,000
Total Expenditures:	\$297,356	\$262,744	\$246,710	\$245,443	-\$1,267

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LIVE OAK**

COST CENTER SUMMARY- (9212):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.4870 which is anticipated to generate \$3,555 to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,785	4,150	2,135	3,555	1,420
Miscellaneous Revenues	23	19	0	0	0
Less 5% Statutory Reduction	0	0	-107	-178	-71
Other Sources	13	0	0	0	0
Fund Balance	0	0	1,319	0	-1,319
Total Revenues:	\$1,821	\$4,170	\$3,347	\$3,377	\$30
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	2,405	2,524	2,930	2,997	67
Transfers Out	1,827	335	417	380	-37
Total Expenditures:	\$4,232	\$2,859	\$3,347	\$3,377	\$30

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ANORADA**

COST CENTER SUMMARY- (9213):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 2.1008 which is anticipated to generate \$7,009 to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,613	4,360	5,028	7,009	1,981
Miscellaneous Revenues	31	54	0	0	0
Less 5% Statutory Reduction	0	0	-251	-350	-99
Other Sources	13	0	0	0	0
Fund Balance	0	0	5,920	4,000	-1,920
Total Revenues:	\$2,657	\$4,414	\$10,697	\$10,659	-\$38
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,382	4,434	9,361	9,304	-57
Transfers Out	1,108	1,250	1,336	1,355	19
Total Expenditures:	\$5,490	\$5,684	\$10,697	\$10,659	-\$38

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ORANGE VISTA**

COST CENTER SUMMARY- (9214):

TRENDS & ISSUES:

Orange Vista MSTU was established through Ordinance No. 87-5, as amended by Ordinance No. 89-44 to provide street lighting, and maintenance of: retention ponds, the median strip (including landscaping) located at the entrance way, the subdivision identification sign, sidewalks, and of the fencing. The services currently provided through the MSTU for this subdivision are the maintenance of the subdivision sign, sidewalks and fence.

REVENUES:

A millage rate for Fiscal Year 2014 was not adopted due to sufficient Fund Balance (\$14,000) to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,015	0	0	0	0
Miscellaneous Revenues	52	180	0	0	0
Other Sources	11	0	0	0	0
Fund Balance	0	0	16,708	14,000	-2,708
Total Revenues:	\$4,078	\$180	\$16,708	\$14,000	-\$2,708
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,403	877	16,208	13,500	-2,708
Transfers Out	2,571	500	500	500	0
Total Expenditures:	\$6,974	\$1,377	\$16,708	\$14,000	-\$2,708

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE**

COST CENTER SUMMARY- (9215):

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 several subdivisions comprising the Indian Ridge MSTU and the paved portions of said roadways.

REVENUES:

The millage rate for Fiscal Year 2014 is 4.0000 which is anticipated to generate \$160,869 in revenues to provide the above services and capital projects. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	121,823	138,815	130,291	160,869	30,578
Miscellaneous Revenues	1,702	8,551	0	0	0
Less 5% Statutory Reduction	0	0	-6,515	-8,043	-1,528
Other Sources	301	0	0	0	0
Fund Balance	0	0	193,078	183,137	-9,941
Total Revenues:	\$123,826	\$147,366	\$316,854	\$335,963	\$19,109
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	139,736	212,984	182,871	202,878	20,007
Capital Outlay	0	0	117,824	100,000	-17,824
Transfers Out	12,547	12,093	16,159	15,809	-350
Reserves - Operating	0	0	0	17,276	17,276
Total Expenditures:	\$152,283	\$225,078	\$316,854	\$335,963	\$19,109

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK POINT**

COST CENTER SUMMARY- (9221):

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 stormwater facilities and street lighting. In FY12, this MSTU was amended by Ordinance No. 11-14 to exclude stormwater services. Currently, the Hammock Point MSTU provides street lighting services.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.0800 which is anticipated to generate \$1,833 in revenues to provide the above services and capital projects. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	14,195	0	1,833	1,833
PY Delinquent Ad Valorem Tax	-2	0	0	0	0
Miscellaneous Revenues	0	172	0	0	0
Less 5% Statutory Reduction	0	0	0	-92	-92
Other Sources	20	60	0	0	0
Fund Balance	0	0	11,699	6,500	-5,199
Total Revenues:	\$18	\$14,427	\$11,699	\$8,241	-\$3,458
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	5,398	5,607	10,418	7,241	-3,177
Transfers Out	14,446	1,000	1,281	1,000	-281
Total Expenditures:	\$19,845	\$6,607	\$11,699	\$8,241	-\$3,458

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KISSIMMEE ISLE**

COST CENTER SUMMARY- (9224):

TRENDS & ISSUES:

The Kissimmee Isle MSTU was established through an unnumbered resolution dated June 27, 1994 to provide installation, repair, maintenance, and improvement of street lighting.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.6739 which is anticipated to generate \$5,051 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,493	4,523	2,400	5,051	2,651
Miscellaneous Revenues	62	33	0	0	0
Less 5% Statutory Reduction	0	0	-120	-253	-133
Other Sources	9	0	0	0	0
Fund Balance	0	0	2,492	0	-2,492
Total Revenues:	\$4,564	\$4,556	\$4,772	\$4,798	\$26
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,105	3,170	4,089	4,155	66
Transfers Out	574	593	683	643	-40
Total Expenditures:	\$3,678	\$3,763	\$4,772	\$4,798	\$26

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
REMINGTON**

COST CENTER SUMMARY- (9230):

TRENDS & ISSUES:

Remington MSTU was established by an unnumbered resolution dated May 15, 1995 and amended by an unnumbered resolution dated December 18, 1995, Resolution No. 04-049R, Resolution No. 05-044R and amended by Ordinance No. 06-05 to provide repair, maintenance, and improvement of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.5432 which is anticipated to generate \$77,337 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	73,340	64,461	56,104	77,337	21,233
PY Delinquent Ad Valorem Tax	0	44	0	0	0
Miscellaneous Revenues	1,007	508	0	0	0
Less 5% Statutory Reduction	0	0	-2,805	-3,867	-1,062
Other Sources	155	60	0	0	0
Fund Balance	0	0	39,170	18,000	-21,170
Total Revenues:	\$74,502	\$65,073	\$92,469	\$91,470	-\$999
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	68,647	72,453	90,437	89,549	-888
Transfers Out	3,811	1,797	2,032	1,921	-111
Total Expenditures:	\$72,458	\$74,250	\$92,469	\$91,470	-\$999

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ST. JAMES PARK**

COST CENTER SUMMARY- (9232):

TRENDS & ISSUES:

St. James Park MSTU was established through an unnumbered resolution dated September 25, 1995, and amended by Resolution No. 98/99-110. The purpose of this resolution is to provide repair, maintenance, installation, and improvement of street lighting within the MSTU and to fund maintenance of the Poinciana Boulevard shoulders abutting the subdivision within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2014 is 1.4860 which is anticipated to generate \$5,457 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	2,851	5,457	2,606
Miscellaneous Revenues	0	69	0	0	0
Less 5% Statutory Reduction	0	0	-143	-273	-130
Other Sources	9	0	0	0	0
Fund Balance	0	0	6,817	4,200	-2,617
Total Revenues:	\$9	\$69	\$9,525	\$9,384	-\$141
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,900	3,829	9,025	8,825	-200
Transfers Out	1,577	500	500	559	59
Total Expenditures:	\$5,477	\$4,329	\$9,525	\$9,384	-\$141

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HIDDEN HEIGHTS**

COST CENTER SUMMARY- (9238):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.8254 which is anticipated to generate \$806 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	509	510	721	806	85
Miscellaneous Revenues	6	17	0	0	0
Less 5% Statutory Reduction	0	0	-36	-40	-4
Other Sources	0	0	0	0	0
Fund Balance	0	0	1,799	1,200	-599
Total Revenues:	\$515	\$527	\$2,484	\$1,966	-\$518
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	638	714	2,224	1,701	-523
Transfers Out	252	250	260	265	5
Total Expenditures:	\$889	\$964	\$2,484	\$1,966	-\$518

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
THE OAKS**

COST CENTER SUMMARY- (9239):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.3016 which is anticipated to generate \$11,012 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	14,269	14,344	12,212	11,012	-1,200
PY Delinquent Ad Valorem Tax	0	-13	0	0	0
Miscellaneous Revenues	182	98	0	0	0
Less 5% Statutory Reduction	0	0	-611	-551	60
Other Sources	23	0	0	0	0
Fund Balance	0	0	6,318	7,400	1,082
Total Revenues:	\$14,474	\$14,428	\$17,919	\$17,861	-\$58
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	10,850	10,785	16,884	16,856	-28
Transfers Out	1,194	750	1,035	1,005	-30
Total Expenditures:	\$12,044	\$11,535	\$17,919	\$17,861	-\$58

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KING'S CREST**

COST CENTER SUMMARY- (9246):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 1.1229 which is anticipated to generate \$8,979 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	14,173	8,979	-5,194
Miscellaneous Revenues	0	63	0	0	0
Less 5% Statutory Reduction	0	0	-709	-449	260
Other Sources	26	0	0	0	0
Fund Balance	0	0	4,316	9,500	5,184
Total Revenues:	\$26	\$63	\$17,780	\$18,030	\$250
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	8,910	12,965	16,280	16,234	-46
Transfers Out	2,719	1,500	1,500	1,796	296
Total Expenditures:	\$11,629	\$14,465	\$17,780	\$18,030	\$250

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ROYAL OAKS PHASE II**

COST CENTER SUMMARY- (9251):

TRENDS & ISSUES:

The Royal Oaks Phase II MSTU was established by an unnumbered resolution dated October 25, 1996, amended through an unnumbered resolution dated November 13, 1989, and amended through Ordinance No. 11-14 to provide maintenance and improvement of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2014 is 1.2040 which is anticipated to generate \$2,095 in revenues to provide the above services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	2,146	2,095	-51
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	-107	-105	2
Other Sources	7	0	0	0	0
Total Revenues:	\$7	\$9	\$2,039	\$1,990	-\$49
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,138	1,157	1,746	1,695	-51
Transfers Out	7,663	250	293	295	2
Total Expenditures:	\$8,801	\$1,407	\$2,039	\$1,990	-\$49

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LINDFIELDS**

COST CENTER SUMMARY- (9259):

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, 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.

REVENUES:

The millage rate for Fiscal Year 2014 is 1.2425 which is anticipated to generate \$100,485 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	62,961	130,310	100,469	100,485	16
PY Delinquent Ad Valorem Tax	46	0	0	0	0
Miscellaneous Revenues	866	1,148	0	0	0
Less 5% Statutory Reduction	0	0	-5,023	-5,024	-1
Other Sources	111	60	0	0	0
Fund Balance	0	0	37,801	90,913	53,112
Total Revenues:	\$63,983	\$131,518	\$133,247	\$186,374	\$53,127
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	74,467	66,854	88,668	133,959	45,291
Capital Outlay	0	0	40,000	48,322	8,322
Transfers Out	4,436	3,047	4,579	4,093	-486
Total Expenditures:	\$78,903	\$69,901	\$133,247	\$186,374	\$53,127

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RAINTREE PARK**

COST CENTER SUMMARY- (9266):

TRENDS & ISSUES:

Raintree Park MSTU was established through an unnumbered resolution dated July 1, 1991 to provide maintenance of the dedicated stormwater management system. This includes 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.

REVENUES:

The millage rate for Fiscal Year 2014 is 1.6100 which is anticipated to generate \$52,269 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	31,002	46,704	36,811	52,269	15,458
PY Delinquent Ad Valorem Tax	0	53	0	0	0
Miscellaneous Revenues	422	380	0	0	0
Less 5% Statutory Reduction	0	0	-1,841	-2,613	-772
Other Sources	92	30	0	0	0
Fund Balance	0	0	34,840	21,000	-13,840
Total Revenues:	\$31,517	\$47,166	\$69,810	\$70,656	\$846
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	42,766	45,540	66,882	67,885	1,003
Transfers Out	4,281	2,523	2,928	2,771	-157
Total Expenditures:	\$47,047	\$48,064	\$69,810	\$70,656	\$846

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INTERCESSION CITY**

COST CENTER SUMMARY- (9271):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.7830 which is anticipated to generate \$8,717 in revenues to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	9,595	8,597	4,955	8,717	3,762
PY Delinquent Ad Valorem Tax	91	53	0	0	0
Miscellaneous Revenues	204	142	0	0	0
Less 5% Statutory Reduction	0	0	-248	-436	-188
Other Sources	14	0	0	0	0
Fund Balance	0	0	4,661	1,400	-3,261
Total Revenues:	\$9,904	\$8,792	\$9,368	\$9,681	\$313
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	6,376	6,425	7,925	8,229	304
Transfers Out	1,217	1,273	1,443	1,452	9
Total Expenditures:	\$7,592	\$7,698	\$9,368	\$9,681	\$313

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
EMERALD LAKES**

COST CENTER SUMMARY- (9272):

TRENDS & ISSUES:

The 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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.3000 which is anticipated to generate \$948 in revenues to provide the above service.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,724	310	2,043	948	-1,095
Miscellaneous Revenues	36	2	0	0	0
Less 5% Statutory Reduction	0	0	-102	-47	55
Other Sources	3	0	0	0	0
Fund Balance	0	0	0	1,200	1,200
Total Revenues:	\$1,763	\$312	\$1,941	\$2,101	\$160
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,118	1,074	1,790	1,923	133
Transfers Out	144	135	151	178	27
Total Expenditures:	\$1,262	\$1,209	\$1,941	\$2,101	\$160

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINWARD CAY**

COST CENTER SUMMARY- (9274):

TRENDS & ISSUES:

Windward Cay was created by an Unnumbered Resolution adopted on July 22, 1991 for the purpose of providing stormwater facilities and street lighting. In FY11, the storm water facilities services were provided under Fund 129. In FY12, this MSTU was amended by Ordinance No. 11-14 to exclude stormwater. Street lighting is the only service being provided.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.5246 which is anticipated to generate \$5,657 in revenues to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,168	6,140	4,674	5,657	983
Miscellaneous Revenues	58	54	0	0	0
Less 5% Statutory Reduction	0	0	-234	-283	-49
Other Sources	22	0	0	0	0
Fund Balance	0	0	3,462	2,400	-1,062
Total Revenues:	\$4,248	\$6,194	\$7,902	\$7,774	-\$128
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	3,546	4,073	7,403	7,300	-103
Transfers Out	2,282	377	499	474	-25
Total Expenditures:	\$5,828	\$4,450	\$7,902	\$7,774	-\$128

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINDMILL POINT**

COST CENTER SUMMARY- (9278):

TRENDS & ISSUES:

The Windmill Point MSTU was created by an Unnumbered Resolution adopted on June 17, 1991; as amended by an Unnumbered Resolution adopted on August 29, 1994; by an Unnumbered Resolution adopted on December 22, 1997; by Resolution 98/99-23; Resolution 99/00-116; Resolution 01/02-102, and by Ordinance No. 11-14 for the purpose of providing stormwater facilities and street lighting. Currently street lighting is the only service being provided.

REVENUES:

A millage rate for Fiscal Year 2014 was not adopted due to sufficient Fund Balance (\$22,000) to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	19,832	25,140	0	-25,140
Miscellaneous Revenues	1	151	0	0	0
Less 5% Statutory Reduction	0	0	-1,257	0	1,257
Other Sources	59	0	0	0	0
Fund Balance	0	0	11,913	22,000	10,087
Total Revenues:	\$59	\$19,983	\$35,796	\$22,000	-\$13,796
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	9,472	10,042	33,992	20,066	-13,926
Transfers Out	30,800	1,410	1,804	1,934	130
Total Expenditures:	\$40,271	\$11,452	\$35,796	\$22,000	-\$13,796

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WESTMINISTER GARDENS**

COST CENTER SUMMARY- (9279):

TRENDS & ISSUES:

Westminister Gardens MSTU was established through an unnumbered resolution dated February 24, 1992 and amended by an 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.

REVENUES:

A millage rate for Fiscal Year 2014 was not adopted due to sufficient Fund Balance (\$11,200) to provide services. Reserves were utilized to appropriate surplus Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	0	120	0	0	0
Fund Balance	0	0	11,681	11,200	-481
Total Revenues:	\$0	\$120	\$11,681	\$11,200	-\$481
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	207	249	555	11,200	10,645
Reserves - Operating	0	0	11,126	0	-11,126
Total Expenditures:	\$207	\$249	\$11,681	\$11,200	-\$481

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE VILLAS**

COST CENTER SUMMARY- (9281):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.5334 which is anticipated to generate \$15,157 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	13,582	15,157	1,575
Miscellaneous Revenues	0	72	0	0	0
Less 5% Statutory Reduction	0	0	-679	-758	-79
Other Sources	0	120	0	0	0
Fund Balance	0	0	6,247	4,570	-1,677
Total Revenues:	\$0	\$192	\$19,150	\$18,969	-\$181
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	14,459	14,335	18,650	18,186	-464
Transfers Out	2,128	500	500	783	283
Total Expenditures:	\$16,587	\$14,835	\$19,150	\$18,969	-\$181

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SHADOW OAKS**

COST CENTER SUMMARY- (9282):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 0.3668 which is anticipated to generate \$1,551 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,396	1,111	327	1,551	1,224
Miscellaneous Revenues	18	13	0	0	0
Less 5% Statutory Reduction	0	0	-16	-78	-62
Other Sources	4	0	0	0	0
Fund Balance	0	0	1,164	0	-1,164
Total Revenues:	\$1,418	\$1,124	\$1,475	\$1,473	-\$2
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	754	761	1,228	1,241	13
Transfers Out	231	224	247	232	-15
Total Expenditures:	\$986	\$985	\$1,475	\$1,473	-\$2

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
QUAIL RIDGE**

COST CENTER SUMMARY- (9285):

TRENDS & ISSUES:

Quail Ridge MSTU was established through an unnumbered resolution dated July 19, 1993, and amended by an unnumbered resolution dated February 19, 1996 and 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.

REVENUES:

The millage rate for Fiscal Year 2014 is 1.2262 which is anticipated to generate \$24,433 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	30,124	35,572	24,445	24,433	-12
PY Delinquent Ad Valorem Tax	-1	48	0	0	0
Miscellaneous Revenues	402	214	0	0	0
Less 5% Statutory Reduction	0	0	-1,222	-1,222	0
Other Sources	69	30	0	0	0
Fund Balance	0	0	18,304	18,304	0
Total Revenues:	\$30,593	\$35,864	\$41,527	\$41,515	-\$12
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	26,766	24,864	38,102	38,288	186
Transfers Out	7,237	3,240	3,425	3,227	-198
Total Expenditures:	\$34,003	\$28,104	\$41,527	\$41,515	-\$12

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ISLE OF BELLALAGO**

COST CENTER SUMMARY- (9349):

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.

REVENUES:

The millage rate for Fiscal Year 2014 is 2.5324 which is anticipated to generate \$96,729 in revenues to provide the above services and capital project. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	123,288	98,318	96,729	-1,589
Miscellaneous Revenues	0	381	0	0	0
Less 5% Statutory Reduction	0	0	-4,916	-4,836	80
Fund Balance	0	0	24,938	26,000	1,062
Total Revenues:	\$0	\$123,669	\$118,340	\$117,893	-\$447
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	95,968	111,986	111,937	-49
Transfers Out	0	3,904	6,354	5,956	-398
Total Expenditures:	\$0	\$99,872	\$118,340	\$117,893	-\$447

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK TRAILS**

COST CENTER SUMMARY- (9352):

TRENDS & ISSUES:

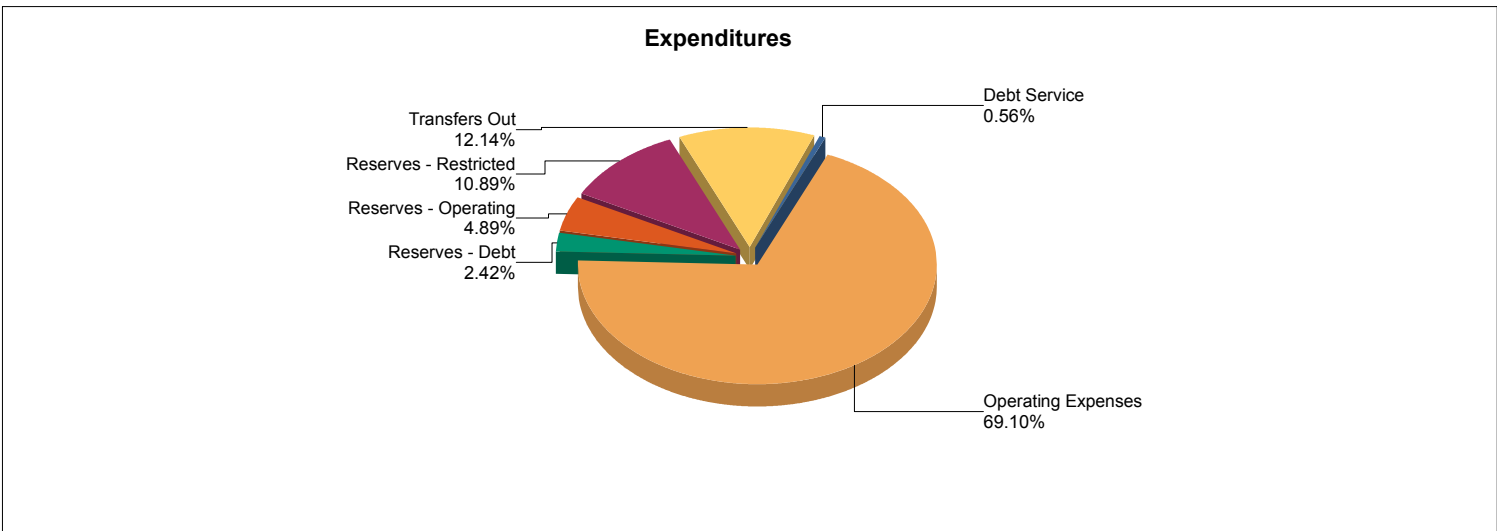
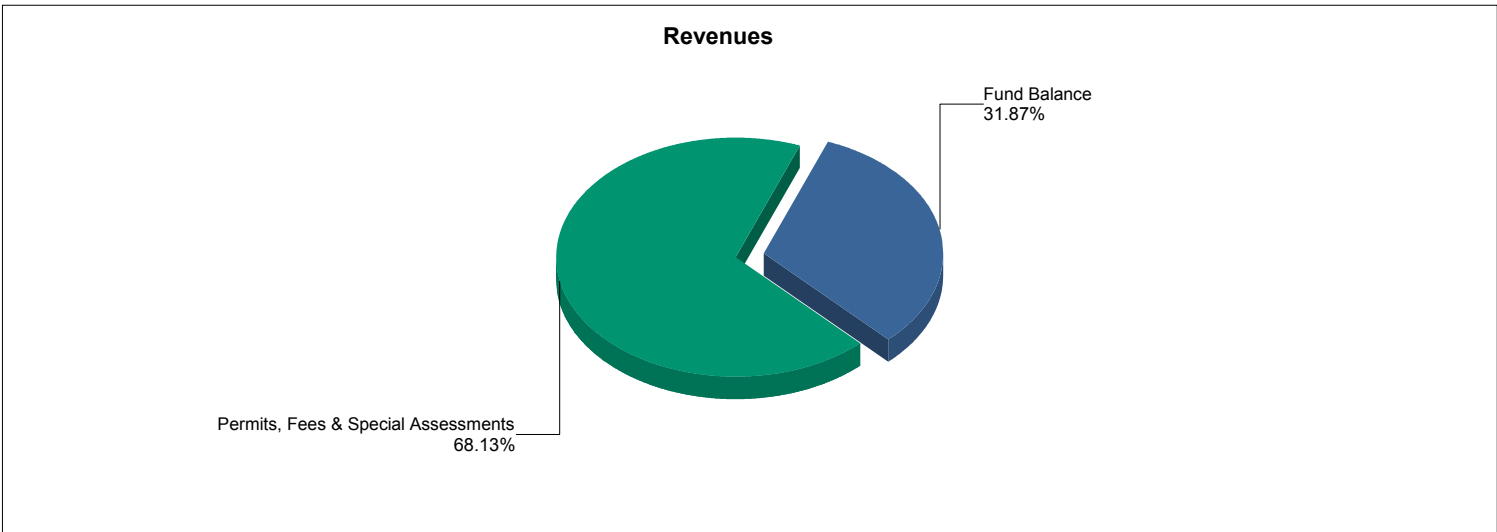
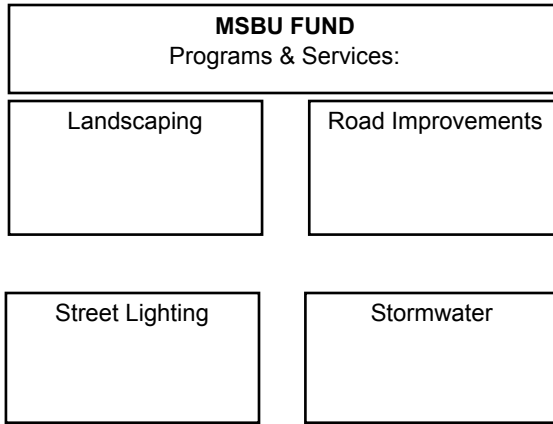
Hammock Trails MSTU was established through Ordinance No. 06-30, and amended by Ordinance No. 10-16 to provide repair, maintenance, and improvement of the stormwater management ponds located within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2014 is 2.1531 which is anticipated to generate \$40,078 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Current Ad Valorem Taxes	53,006	48,879	36,216	40,078	3,862
Miscellaneous Revenues	679	191	0	0	0
Less 5% Statutory Reduction	0	0	-1,811	-2,004	-193
Fund Balance	0	0	17,383	13,000	-4,383
Total Revenues:	\$53,685	\$49,070	\$51,788	\$51,074	-\$714
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	38,702	37,833	49,317	48,808	-509
Transfers Out	7,500	2,547	2,471	2,266	-205
Total Expenditures:	\$46,202	\$40,379	\$51,788	\$51,074	-\$714

FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND



FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND

FUND SUMMARY

TRENDS & ISSUES:

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-ad valorem assessments to be imposed therein. The FY14 budgeted amounts are based on current year trending cost of services and identifiable needs. The Transfers Out to the General Fund is for the support of administrative services. The Fund's overall budget reflects a decrease of 63.30%.

REVENUES:

Revenues collected from MSBU fees are non-ad valorem assessments and are recorded in the Special Assessments account. Various MSBUs utilize Fund Balance to provide authorized services. These funds represent prior year Fund Balance, which has decreased by 70.33% largely due to the spending down of those funds in FY13. Other Sources also reflects a decrease in FY14. This is a result of those funds beginning budgeted for funding the initial road improvement within the Old Oak Trail MSBU.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	42,443	38,275	33,047	44,987	11,940
Miscellaneous Revenues	3,031	5,333	0	0	0
Less 5% Statutory Reduction	0	0	-1,652	-2,249	-597
Other Sources	0	0	71,472	0	-71,472
Fund Balance	0	0	70,915	21,041	-49,874
Total Revenues:	\$45,474	\$43,608	\$173,782	\$63,779	-\$110,003
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Expenditures					
Operating Expenses	28,527	25,674	81,763	44,073	-37,690
Capital Outlay	0	35,726	66,472	0	-66,472
Debt Service	0	0	17,352	357	-16,995
Transfers Out	16,097	53,446	3,528	7,740	4,212
Reserves - Operating	0	0	0	3,120	3,120
Reserves - Debt	0	0	1,238	1,546	308
Reserves - Restricted	0	0	3,429	6,943	3,514
Total Expenditures:	\$44,624	\$114,846	\$173,782	\$63,779	-\$110,003

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
CANE BREAK**

COST CENTER SUMMARY - (9218):

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.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2014 is \$99.32 per platted lot, which is anticipated to generate \$6,853 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,738	7,239	2,181	6,853	4,672
Miscellaneous Revenues	145	119	0	0	0
Less 5% Statutory Reduction	0	0	-109	-343	-234
Fund Balance	0	0	6,218	1,860	-4,358
Total Revenues:	\$8,883	\$7,359	\$8,290	\$8,370	\$80
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	4,541	4,629	6,790	6,870	80
Transfers Out	1,500	1,500	1,500	1,500	0
Total Expenditures:	\$6,041	\$6,129	\$8,290	\$8,370	\$80

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
TOPS TERRACE**

COST CENTER SUMMARY - (9244):

TRENDS & ISSUES:

Tops Terrace MSBU was established through Ordinance No. 89-16 to provide installation and maintenance of street lighting.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2014 is \$49.37 per platted lot, which is anticipated to generate \$2,666 in revenues to provide the above services. The FY14 rate increase is due to the spending down of the Fund Balance in FY13.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,832	1,832	1,436	2,666	1,230
Miscellaneous Revenues	32	25	0	0	0
Less 5% Statutory Reduction	0	0	-72	-133	-61
Fund Balance	0	0	1,178	0	-1,178
Total Revenues:	\$1,864	\$1,857	\$2,542	\$2,533	-\$9
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	1,232	1,213	2,014	2,033	19
Transfers Out	1,320	500	528	500	-28
Total Expenditures:	\$2,552	\$1,713	\$2,542	\$2,533	-\$9

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FANNY BASS**

COST CENTER SUMMARY - (9288):

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.

REVENUES:

No assessment rate was adopted for Fiscal Year 2014. There is a Fund Balance of \$3,120 to provide funding for unanticipated projects.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Miscellaneous Revenues	0	53	0	0	0
Fund Balance	0	0	3,023	3,120	97
Total Revenues:	\$0	\$53	\$3,023	\$3,120	\$97
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	3,023	0	-3,023
Reserves - Operating	0	0	0	3,120	3,120
Total Expenditures:	\$0	\$0	\$3,023	\$3,120	\$97

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
EMERALD LAKES (THE FOUNTAINS)**

COST CENTER SUMMARY - (9299):

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.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2014 is \$279.57 per platted lot, which is anticipated to generate \$26,839 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	24,136	29,203	11,122	26,839	15,717
Miscellaneous Revenues	402	424	0	0	0
Less 5% Statutory Reduction	0	0	-556	-1,342	-786
Fund Balance	0	0	24,680	11,000	-13,680
Total Revenues:	\$24,538	\$29,627	\$35,246	\$36,497	\$1,251
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	17,001	19,742	33,746	34,997	1,251
Transfers Out	9,389	1,500	1,500	1,500	0
Total Expenditures:	\$26,390	\$21,242	\$35,246	\$36,497	\$1,251

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
OLD OAK TRAIL**

COST CENTER SUMMARY - (9359):

TRENDS & ISSUES:

Resolution 12-095R authorized the imposition of a special assessment for road improvements on Old Oak Trail. This MSBU was established for funding construction of Initial Road Improvements and Resurfacing Improvements on Old Oak Trail. The initial road improvement was funded by a loan and will be repaid through an assessment to property owners over a seven year period. The cost for the resurfacing improvement will be collected through the assessment over a seven year period. The budgeted reserves are for the debt payments and the resurfacing improvement planned for year eight.

REVENUES:

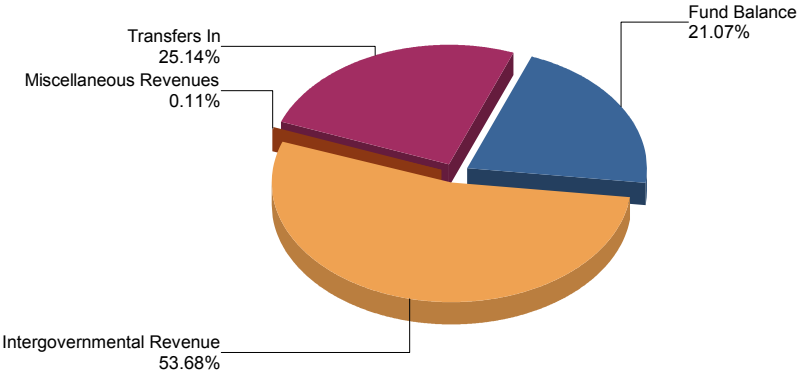
The non-ad valorem assessment Road Improvement & Resurfacing rate for Fiscal Year 2014 is \$1,323.24 per platted lot and the rate for only resurfacing is \$335.40, which is anticipated to generate in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to complete this project.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	18,308	8,629	-9,679
Less 5% Statutory Reduction	0	0	-915	-431	484
Other Sources	0	0	71,472	0	-71,472
Fund Balance	0	0	0	5,061	5,061
Total Revenues:	\$0	\$0	\$88,865	\$13,259	-\$75,606
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	0	374	173	-201
Capital Outlay	0	0	66,472	0	-66,472
Debt Service	0	0	17,352	357	-16,995
Transfers Out	0	0	0	4,240	4,240
Reserves - Debt	0	0	1,238	1,546	308
Reserves - Restricted	0	0	3,429	6,943	3,514
Total Expenditures:	\$0	\$0	\$88,865	\$13,259	-\$75,606

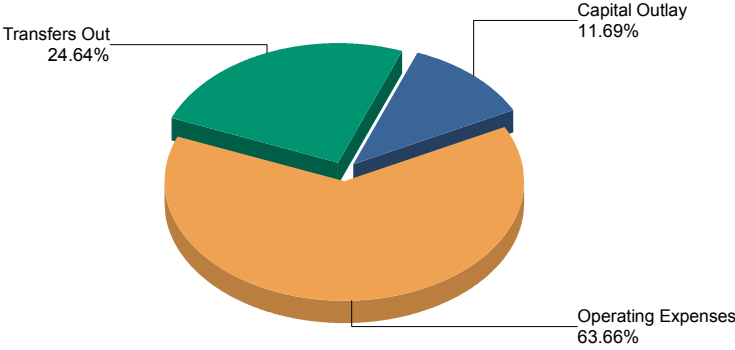
FUND 154-CONSTITUTIONAL GAS TAX FUND

CONSTITUTIONAL GAS TAX Programs & Services:	
Resurfacing Projects	Intersection Safety

Revenues



Expenditures



FUND 154-CONSTITUTIONAL GAS TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance. The Operating budget reflects an appropriation of \$1.71 million for road resurfacing. The fund is also required to pay a debt service payment of \$1.38 million for Osceola Parkway.

REVENUES:

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY14, the revenues budgeted for this fund is based on an estimate provided by the Department of Revenue. Additionally, a transfer of \$1,050,000 from Fund 306 - Local Infrastructure Sales Surtax - is also included as the revenue generated in this fund is not sufficient to cover projects and debt service.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	3,500,656	3,577,764	3,504,195	3,651,668	147,473
Miscellaneous Revenues	116,526	31,400	10,000	7,500	-2,500
Less 5% Statutory Reduction	0	0	-175,710	-182,958	-7,248
Transfers In	3,770	1,500,000	3,750,000	1,710,000	-2,040,000
Fund Balance	0	0	1,280,988	1,433,400	152,412
Total Revenues:	\$3,620,952	\$5,109,164	\$8,369,473	\$6,619,610	\$-1,749,863
Expenditures					
Operating Expenses	1,807,017	3,575,675	4,046,037	4,214,099	168,062
Capital Outlay	11,229	20,450	1,638,116	774,139	-863,977
Transfers Out	1,630,175	1,594,465	1,631,125	1,631,372	247
Reserves - Capital	0	0	1,054,195	0	-1,054,195
Total Expenditures:	\$3,448,421	\$5,190,589	\$8,369,473	\$6,619,610	\$-1,749,863

FUND 155 – WEST 192 MSBU

MISSION STATEMENT:

Provide visitors and Osceola County residents with an aesthetically pleasing friendly corridor which is safe and welcoming while at the same time attracting potential investment and encouraging revitalization of existing properties/product.

FY14 Goals & Objectives:

Goal 1 – Grow and Diversify the County’s Economy

Objective: Play a key role in redevelopment and economic development efforts within the Industry.

- Facilitate Osceola County’s economic development efforts, W192 Development Authority and Experience Kissimmee marketing efforts to promote tourism and help strengthen our position within the Central Florida Market.

Goal 2 – Create Great Neighborhoods for the Future: Safe and Livable

Objective: Maintain current infrastructure to resemble that of a resort area.

- Continuing asset management of the corridor by extending staff schedules to include weekends and holidays allowing for a cleaner/safer appearance.

Goal 3 – Cost Effective and High Performing County Government

Objective: Improve existing relationships with stakeholders.

- Maintain relationships and continue coordinating with adjacent jurisdictions.

FY13 Accomplishments:

- Upgraded existing transit shelters with new lighting throughout the corridor.
- Improvements were made to crosswalk pads to become compliant with American Disabilities Act (ADA).
- Improved relationship with Disney and industry as a whole.

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Goal 3 – Cost Effective and High Performing County Government

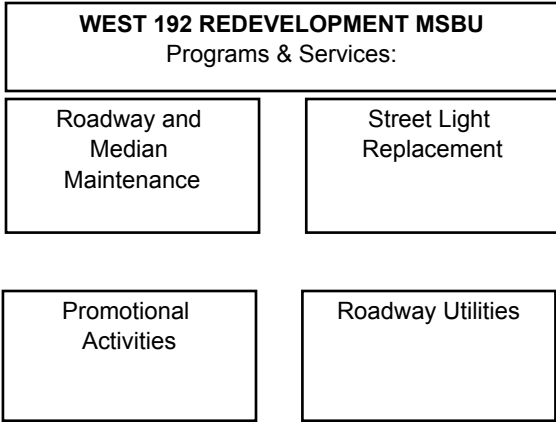
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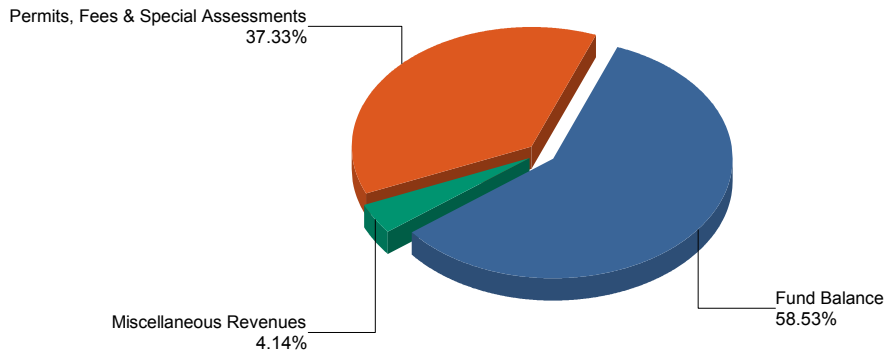
FY13 Accomplishments:

1. Upgraded existing transit shelters with new lighting throughout the corridor.
2. Improvements were made to crosswalk pads to become compliant with American Disabilities Act (ADA).
3. Improved relationship with Disney and industry as a whole.

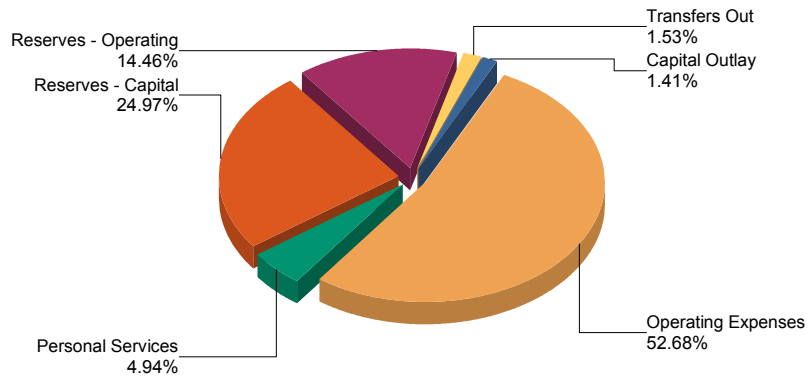
FUND 155-WEST 192 MSBU PHASE I



Revenues



Expenditures



FUND 155-WEST 192 MSBU PHASE I

FUND SUMMARY:

TRENDS & ISSUES:

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund was created to record maintenance and improvement costs incurred along the W192 tourist corridor. This Fund supports 3.55 FTEs which remains unchanged from FY13 Adopted Budget. Personal Services increased 6.8% due to a 2% Cost of Living Adjustment (COLA) for non-union staff and changes to Retirement and Worker's Compensation rates set by the State. Operating Expenses decreased 6% primarily due to a new maintenance contract. Capital Outlay budget covers costs associated with street lights replacement. Transfers Out is based on the cost allocation plan. Reserves Operating have been established in accordance with the Budget Policy. Reserves for Capital are committed for Capital expenditures; specific projects not identified.

REVENUES:

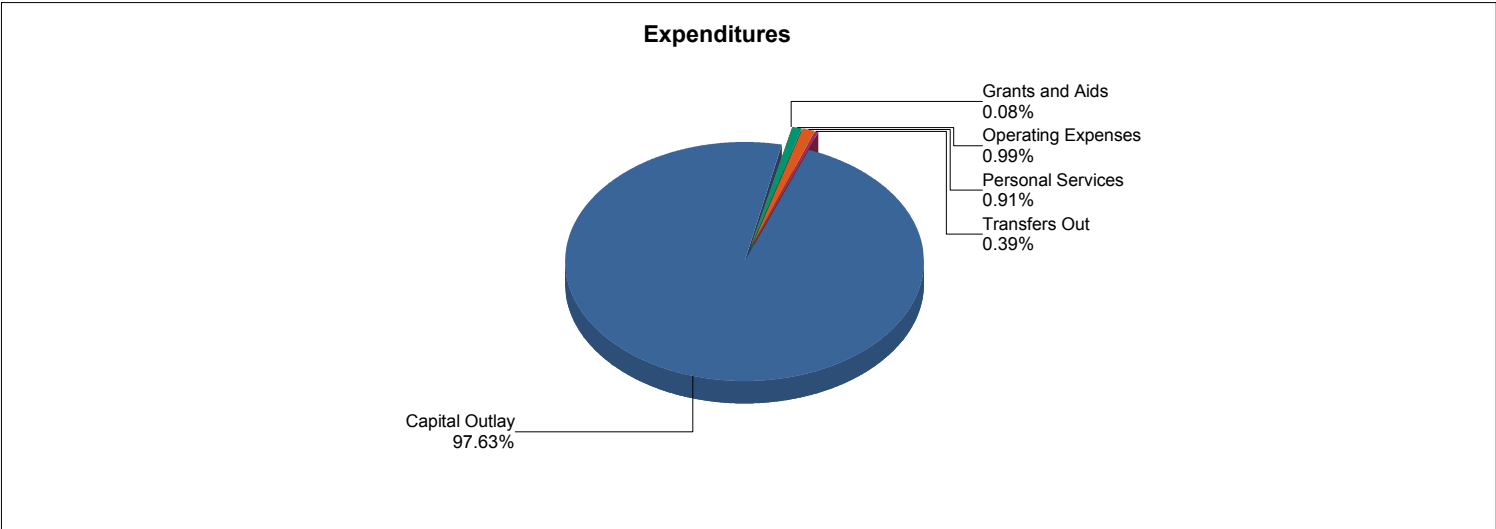
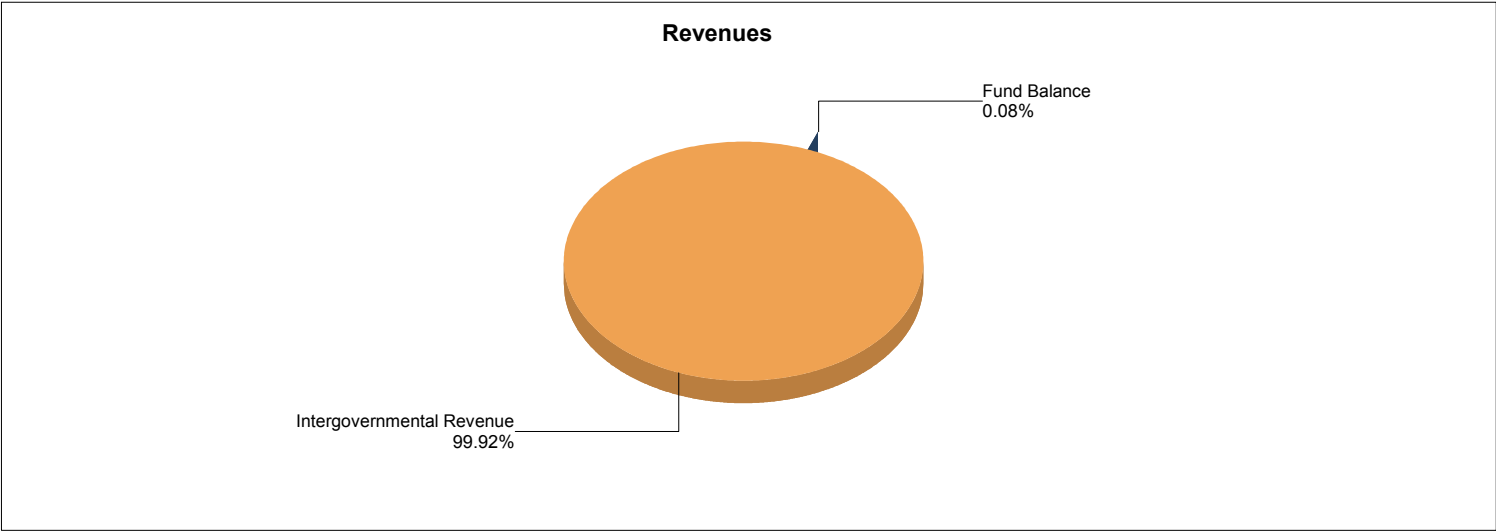
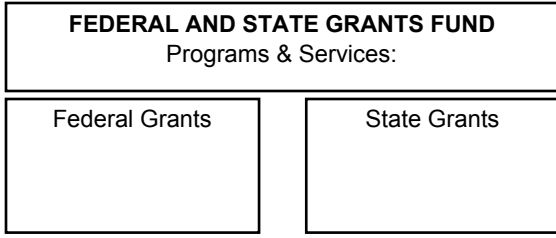
Revenue is received from a special assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area to fund multiple services. Additional sources include Miscellaneous Revenues, which reflect Interest earned on bank balances, and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	2,248,013	1,250,660	1,750,000	1,626,022	-123,978
Miscellaneous Revenues	203,957	273,073	226,939	180,533	-46,406
Less 5% Statutory Reduction	0	0	-98,847	-90,328	8,519
Transfers In	67,715	43,228	0	0	0
Other Sources	34,747	12,413	0	0	0
Fund Balance	0	0	2,765,879	2,549,421	-216,458
Total Revenues:	\$2,554,432	\$1,579,374	\$4,643,971	\$4,265,648	\$-378,323
Expenditures					
Personal Services	200,009	174,480	197,393	210,857	13,464
Operating Expenses	2,625,215	3,282,565	2,392,598	2,247,223	-145,375
Capital Outlay	0	0	91,139	60,000	-31,139
Transfers Out	97,453	81,726	75,748	65,369	-10,379
Reserves - Operating	0	0	659,118	617,000	-42,118
Reserves - Capital	0	0	1,217,469	1,065,199	-152,270
Reserves - Assigned	0	0	10,506	0	-10,506
Total Expenditures:	\$2,922,676	\$3,538,771	\$4,643,971	\$4,265,648	\$-378,323

PERSONNEL

	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	3.65	3.60	3.55	3.55	0.00
Total Personnel:	3.65	3.60	3.55	3.55	0.00

FUND 156-FEDERAL AND STATE GRANTS FUND



FUND 156-FEDERAL AND STATE GRANTS FUND

FUND SUMMARY:

TRENDS & ISSUES:

In prior years grants were budgeted in the department with the responsibility for the management of the grants. However, due to the restructuring of grant accounts, all grants are budgeted in this Fund to allow for improved management by consolidating all County grants in the same fund. This Fund supports 1.75 FTEs. Prior to 2014 this Fund did not support staff.

REVENUES:

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

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	0	39,082	9,454,213	7,898,927	-1,555,286
Fund Balance	0	0	0	5,944	5,944
Total Revenues:	\$0	\$39,082	\$9,454,213	\$7,904,871	\$-1,549,342
Expenditures					
Personal Services	0	0	0	72,132	72,132
Operating Expenses	0	0	28,735	78,139	49,404
Capital Outlay	0	39,082	9,250,530	7,717,768	-1,532,762
Grants and Aids	0	0	104,198	5,944	-98,254
Transfers Out	0	0	70,750	30,888	-39,862
Total Expenditures:	\$0	\$39,082	\$9,454,213	\$7,904,871	\$-1,549,342

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	0.00	0.00	0.00	1.25	1.25
Part Time:	0.00	0.00	0.00	0.50	0.50
Total Personnel:	0.00	0.00	0.00	1.75	1.75

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

Goal 1 - Develop a plan for the implementation of Phase II of the digital migration to P25 for non-public safety users.

Objective:

1. Identify potential options for movement to digital platform for non-public safety radio users.
2. Establishment of funding for phase two of digital platform upgrade for non-public safety users in FY 2014.

Goal 2 - Complete a Continuity of Operations Plan (COOP) for Intergovernmental Communications.

Objective:

1. Ensure radio coverage during and after any type of disaster.
2. Identify plan to upgrade to version 13 of the P25 radio system to ensure fail soft at each subsite.
3. Establish subscriber inventories necessary for disaster related incidents.

Goal 3 – Identify and pursue public/private partnerships for ownership and maintenance of selected radio tower sites across the county.

Objective:

1. Develop interlocal agreement with selected vendors that provide tower site infrastructure for use by county for 800mhz use.
2. Identify funding and ROI for purchase of structure to support equipment housed at tower site.
3. Develop a plan and cost for migrating current equipment from old tower site to new tower site.

Intergovernmental Communications Successes

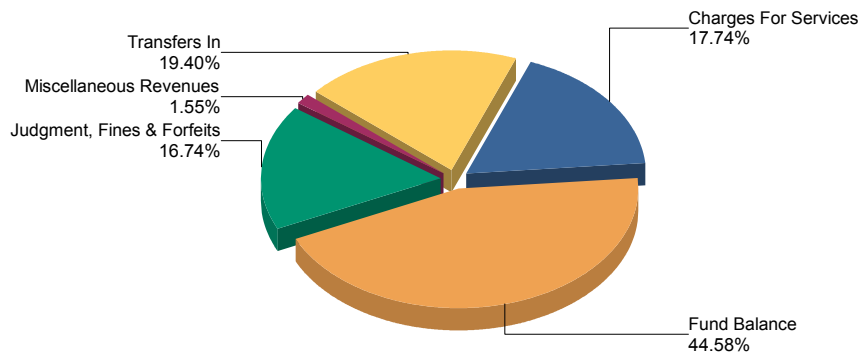
- Identified funding and approval for agreement to complete necessary upgrades to four public safety radio towers.
- Installed necessary components, hardware, and software to move radio system from analog to digital.
- Migrated all county and city Public safety agencies from analog to digital radio functionality
- Obtained funding and approval to implement offsite monitoring of fuel for generators at all radio tower sites.
- Instituted annual radio tower maintenance and inspection program.

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

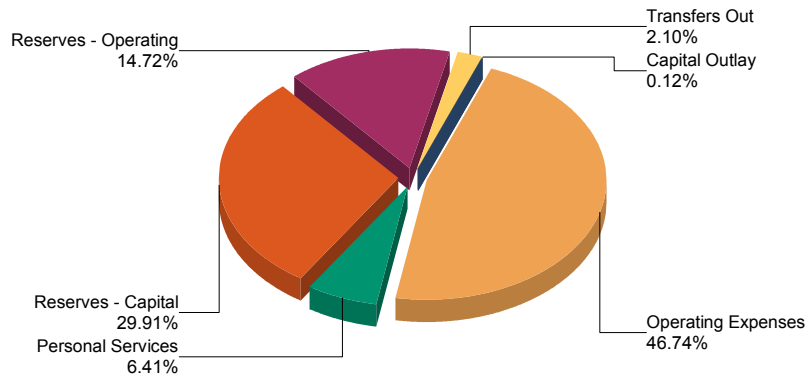
INTERGOV. RADIO COMMUNICATIONS
Programs & Services:

Maintain the 800
MHz Radio System

Revenues



Expenditures



FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES:

This Fund supports the 800 MHz radio system which is used by both cities and the County for public safety and supporting agency communications. The Intergovernmental Communications budget request reflects an overall operating and capital expenditure increase of \$720,116 based upon the increased costs for radio system maintenance through the upgrade to a digital platform. This new digital system provides a much higher level of automation from a physical “hands-on” perspective, but the tradeoff requires greater web-based monitoring and maintenance. This includes security, 24/7 system monitoring, instantaneous patches or repairs, etc. Additionally, this budget includes the operating costs to upgrade the systems operating software on a regular basis through Motorola. This will provide savings to the county by reducing the long-term debt service costs and financing during the upcoming phases II, and III where updating the software will be required. Despite the increase, staff has identified multiple reductions to reduce the impact of the higher costs for the system maintenance. Finally, staff is looking at other longer-term budgetary costs through a public/private partnership for tower support to further reduce budget costs over the next year. The Fund is comprised of cost centers: 1247 – I.T. Infrastructure Support, which ensures the integrity and security of the infrastructure of the radio system; 4125 - Facilities Management, which covers expenditures needed to provide general repair, maintenance and cleaning services for the Fund’s buildings; and 9820 – Intergovernmental Radio Communications, which provides funding for the primary activities of this Fund. The FY14 budget supports 2.2 FTEs, which is a decrease of 1 FTE from FY13 Adopted. Operating Expenditures increased over the FY13 Adopted Budget due to the System Upgrade Agreement and Asset Management License Fee and Support. Capital Outlay is not requested for FY14. Transfers Out are associated with the cost allocation plan. Reserves Operating have been established in accordance with the Budget Policy. Reserves Capital are committed for Capital expenditures; specific projects not identified.

REVENUES:

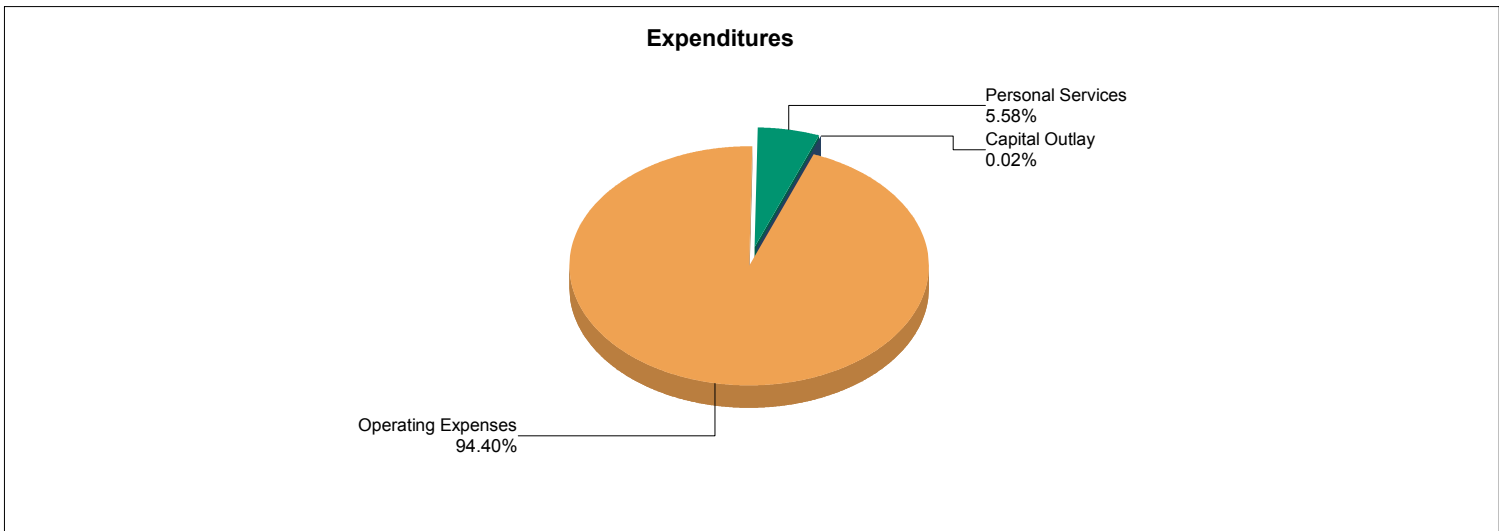
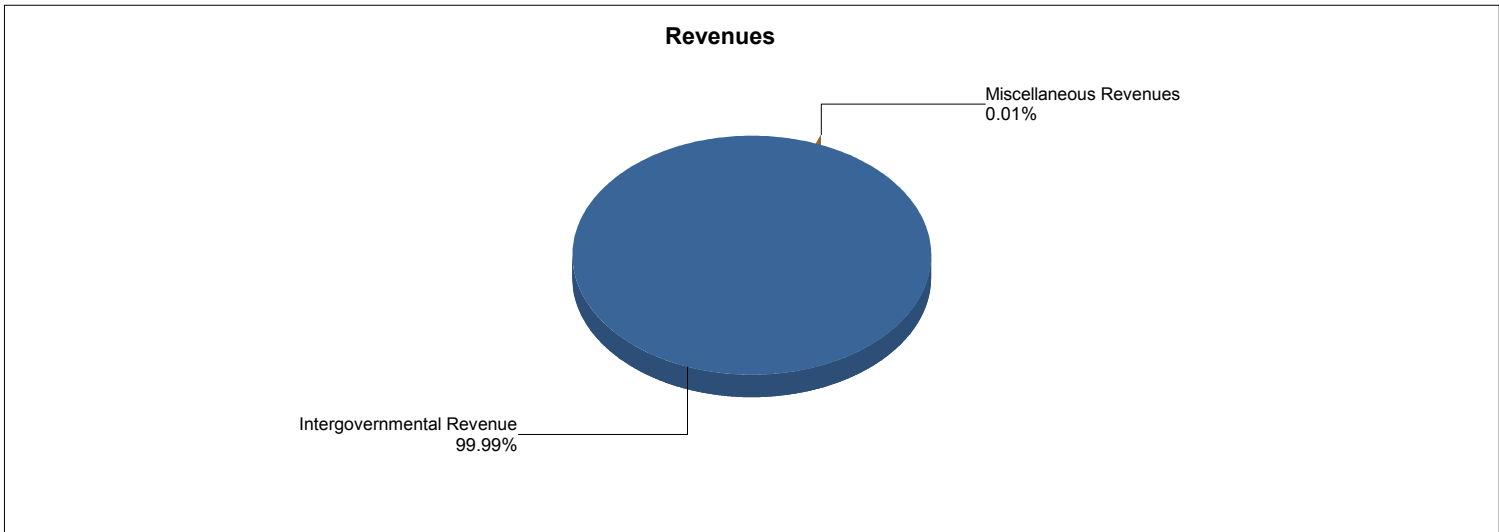
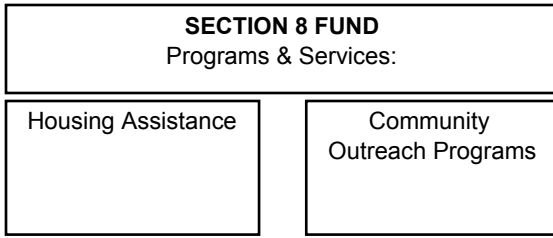
Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Transfers In from other BOCC funds were re-evaluated based on actual usage and the adjusted accordingly for FY14. Additional revenues include Interest on bank balances and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	345,320	330,208	345,319	572,278	226,959
Judgment, Fines & Forfeits	519,106	538,360	520,000	540,000	20,000
Miscellaneous Revenues	49,209	52,506	47,986	49,986	2,000
Less 5% Statutory Reduction	0	0	-45,665	-58,113	-12,448
Transfers In	273,114	293,870	290,876	626,031	335,155
Fund Balance	0	0	1,547,000	1,438,359	-108,641
Total Revenues:	\$1,186,749	\$1,214,943	\$2,705,516	\$3,168,541	\$463,025
Expenditures					
Personal Services	273,708	284,426	241,338	203,148	-38,190
Operating Expenses	510,521	643,973	720,887	1,481,003	760,116
Capital Outlay	0	0	43,922	3,922	-40,000
Transfers Out	116,801	120,264	102,936	66,403	-36,533
Reserves - Operating	0	0	284,610	466,466	181,856
Reserves - Capital	0	0	1,298,290	947,599	-350,691
Reserves - Assigned	0	0	13,533	0	-13,533
Total Expenditures:	\$901,030	\$1,048,662	\$2,705,516	\$3,168,541	\$463,025

PERSONNEL

	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	4.30	3.50	3.20	2.20	-1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.30	3.50	3.20	2.20	-1.00

FUND 168-SECTION 8 FUND



FUND 168-SECTION 8 FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Section 8 Housing Program is a federal rent subsidy which assists participants with monthly rental payments. This Fund supports 8.4 FTEs, which remains unchanged from the FY13 Adopted Budget. Personal Services increased 5% due to the reclassification of one position, a 2% Cost of Living Adjustment (COLA), and changes to the Retirement contribution rates set by the State. Operating expenses increased 8.4% due to the increase of portable vouchers used for reimbursement for local and portable Housing Assistance Payments (HAP), which the County is obligated to pay under this program. These expenses, however, are offset by HUD payments to the County. Capital Outlay includes replacement equipment for Housing Inspectors.

REVENUES:

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. 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.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	7,671,375	8,349,871	8,054,288	8,789,692	735,404
Charges For Services	96	0	0	0	0
Miscellaneous Revenues	13,250	9,147	500	870	370
Transfers In	10,189	2,003	0	0	0
Fund Balance	0	0	90,000	0	-90,000
Total Revenues:	\$7,694,911	\$8,361,022	\$8,144,788	\$8,790,562	\$645,774
Expenditures					
Personal Services	413,258	427,141	459,012	490,856	31,844
Operating Expenses	7,072,318	7,743,214	7,658,863	8,298,206	639,343
Capital Outlay	0	0	2,500	1,500	-1,000
Other Non Operating Expenses	0	0	1,300	0	-1,300
Reserves - Assigned	0	0	23,113	0	-23,113
Total Expenditures:	\$7,485,576	\$8,170,356	\$8,144,788	\$8,790,562	\$645,774

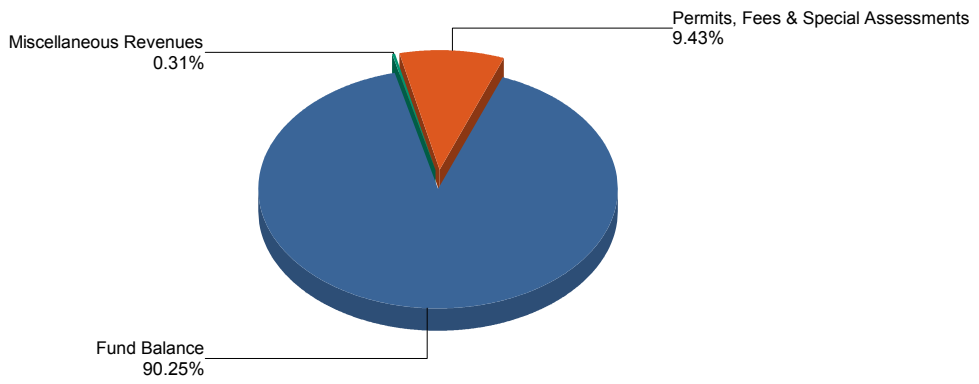
PERSONNEL

	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	7.90	8.40	8.40	8.40	0.00
Total Personnel:	7.90	8.40	8.40	8.40	0.00

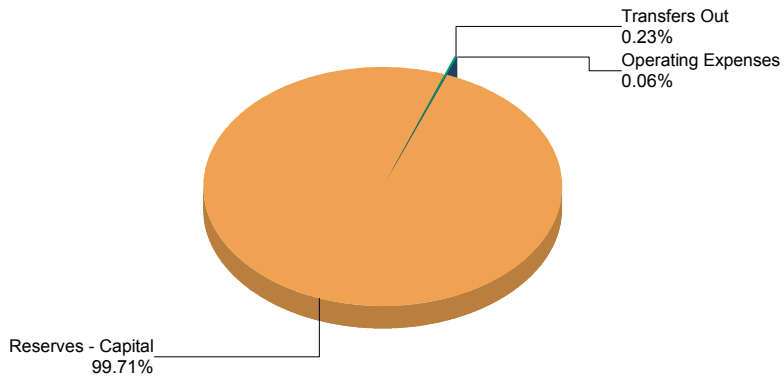
FUND 177-FIRE IMPACT FEE FUND

FIRE IMPACT FEE FUND Programs & Services:	
Capital Purchases	Reserves

Revenues



Expenditures



FUND 177-FIRE IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

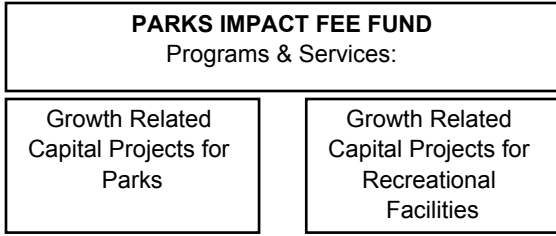
The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. Fees are collected in accordance with Ordinance No. 06-09 which establishes the Fire Rescue Impact Fee. Monies collected fund growth-necessitated capital improvements to the Fire Rescue System. Examples of allowable uses are land acquisition, fees for architecture, engineering, or surveying services, design and construction plan preparation, and site development, among others. Additionally, the County may retain up to 1.5% of Fire Rescue Impact fees collected or the actual costs associated with the administration of the fee.

REVENUES:

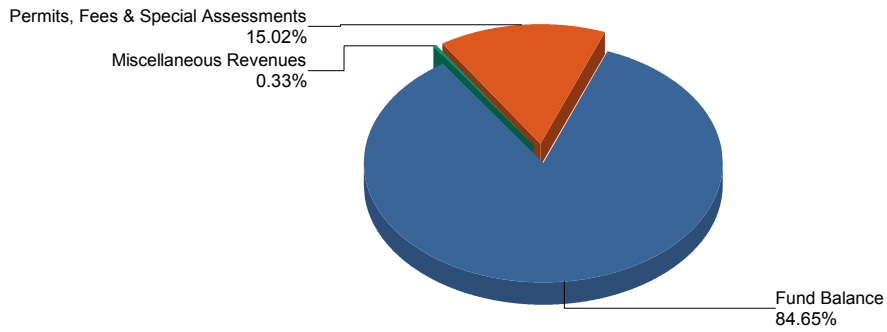
Revenues realized from the impact fees levied on developments which have an effect on the County's Fire Rescue system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003. Due to a previous moratorium, revenues decreased in FY12, however, the County began collecting fees again in FY13 and revenues for FY14 are based on current year collection trends.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	366,489	81,527	55,000	135,000	80,000
Miscellaneous Revenues	8,830	8,904	6,500	4,485	-2,015
Less 5% Statutory Reduction	0	0	-3,075	-6,974	-3,899
Fund Balance	0	0	1,152,533	1,291,362	138,829
Total Revenues:	\$375,319	\$90,431	\$1,210,958	\$1,423,873	\$212,915
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	10	224	900	900	0
Transfers Out	175,997	635,343	4,051	3,256	-795
Reserves - Capital	0	0	1,206,007	1,419,717	213,710
Total Expenditures:	\$176,007	\$635,567	\$1,210,958	\$1,423,873	\$212,915

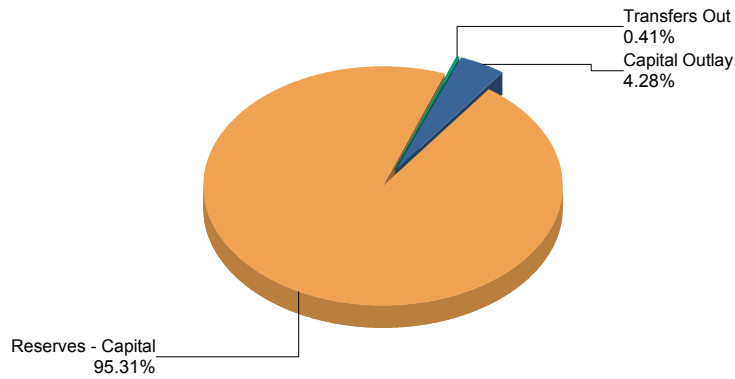
FUND 178-PARKS IMPACT FEE FUND



Revenues



Expenditures



FUND 178-PARKS IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

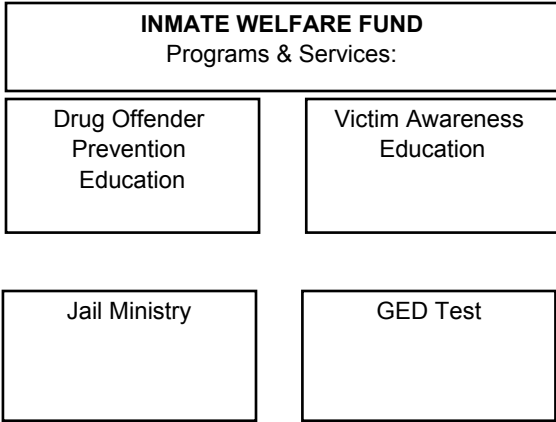
The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impacts the County currently levies on developments affecting the County's park system. The use of these monies is restricted to growth necessitated capital improvements for parks and recreational facilities. For FY14, the budget is projected at \$4,043,743, reflecting a 32.4% increase from the FY13 Adopted Budget. There is no funding recommended for new projects in FY14, however, ongoing projects at Mac Overstreet Park and Greenways & Trails have remaining funds budgeted. Reserves Capital reflect funding committed for Capital expenditures; specific projects not identified. Up to 1.5% of collected fees can be transferred to the General Fund for the administration of this program.

REVENUES:

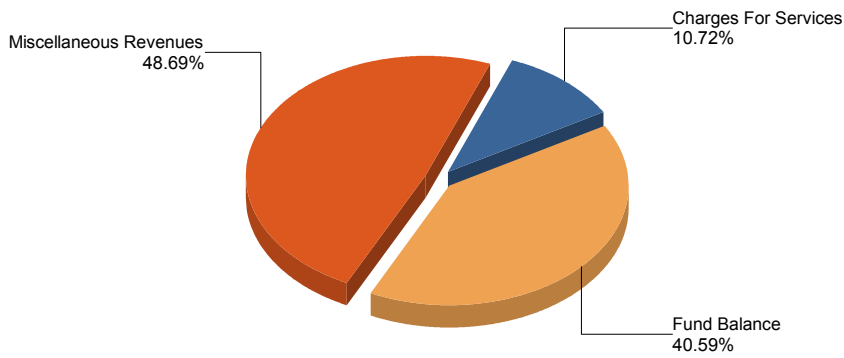
The main revenue source is from impact fees collected on new development. The revenue projected for FY14 is based on current year collection trends. Other revenue sources include interest on account balances as well as Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	422,710	322,083	210,000	612,200	402,200
Miscellaneous Revenues	13,048	17,088	17,800	13,300	-4,500
Less 5% Statutory Reduction	0	0	-11,390	-31,275	-19,885
Transfers In	210,000	210,000	0	0	0
Fund Balance	0	0	2,837,998	3,449,518	611,520
Total Revenues:	\$645,758	\$549,171	\$3,054,408	\$4,043,743	\$989,335
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	33	959	0	0	0
Capital Outlay	189,365	0	173,148	173,148	0
Transfers Out	25,224	25,777	15,940	16,467	527
Reserves - Capital	0	0	2,865,320	3,854,128	988,808
Total Expenditures:	\$214,622	\$26,736	\$3,054,408	\$4,043,743	\$989,335

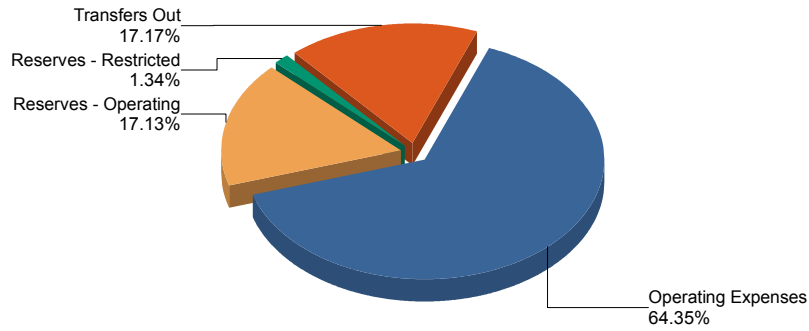
FUND 180-INMATE WELFARE FUND



Revenues



Expenditures



FUND 180-INMATE WELFARE FUND

FUND SUMMARY:

TRENDS & ISSUES:

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED tests, and research materials to those requiring detention or supervision in Osceola County. This Fund indirectly supports the BOCC's Strategic Goal 2: Cost Effective and High Performing County Government, Objective 2 – Deliver County services in an efficient and cost effective manner. Operating Expenditures increased 1.6% over the FY13 Adopted Budget, primarily due to an increase in Professional and Contractual services. Transfers Out to the General Fund are based on the cost allocation plan. Reserve for Cash is calculated as two months of Personal Services, Operating and Transfers Out. Reserves are calculated in accordance to Policy. Overall, the budget increased 4% over FY13 Adopted Budget.

REVENUES:

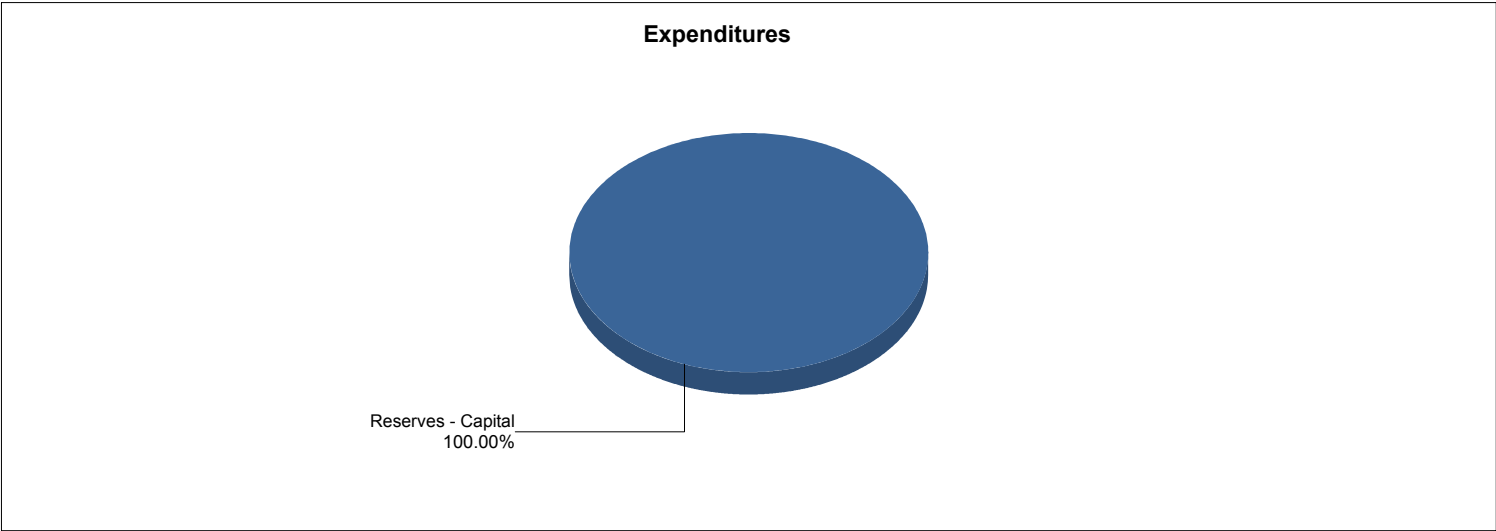
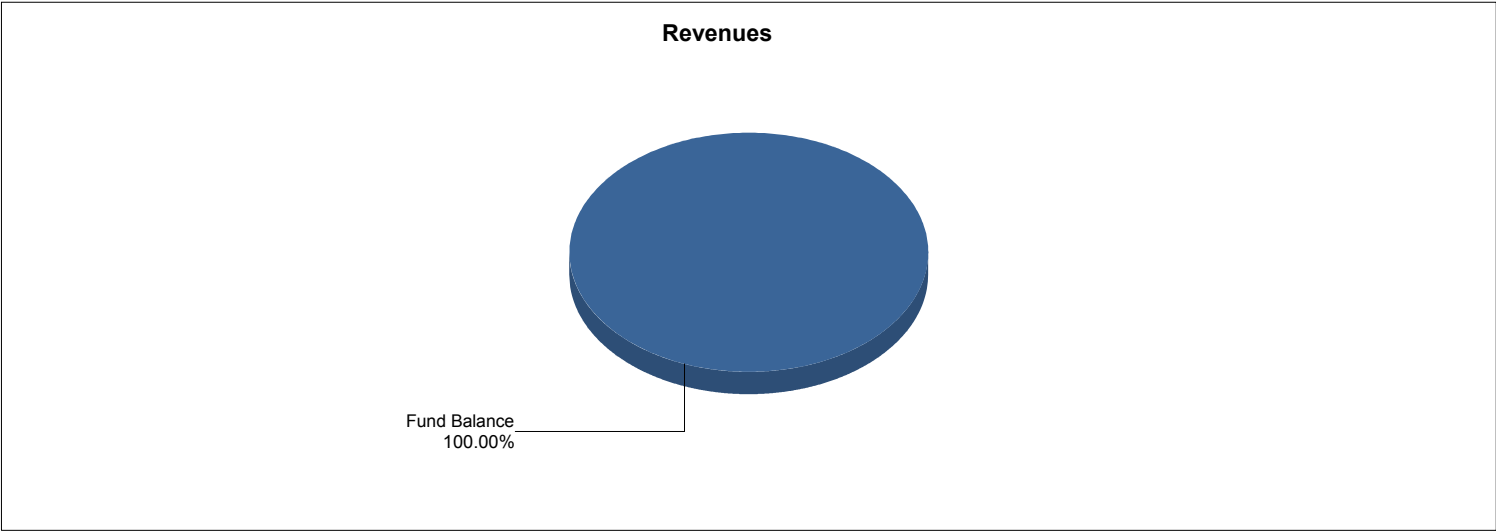
The County currently has a contract with Aramark to provide inmate commissary services. As part of this agreement, 30.7% of the sales generated are deposited in the Inmate Welfare Fund. Other sources of revenue include Fund Balance and interest.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	241,298	278,663	231,250	58,552	-172,698
Miscellaneous Revenues	5,318	3,170	631	265,899	265,268
Less 5% Statutory Reduction	0	0	-11,119	-16,223	-5,104
Transfers In	472	0	0	0	0
Fund Balance	0	0	290,345	221,672	-68,673
Total Revenues:	\$247,088	\$281,833	\$511,107	\$529,900	\$18,793
Expenditures					
Operating Expenses	239,415	261,657	335,791	341,000	5,209
Capital Outlay	0	0	50,000	0	-50,000
Transfers Out	13,204	12,235	14,729	90,998	76,269
Reserves - Operating	0	0	63,861	90,793	26,932
Reserves - Restricted	0	0	46,726	7,109	-39,617
Total Expenditures:	\$252,619	\$273,892	\$511,107	\$529,900	\$18,793

FUND 182-ROAD IMPACT FEE ZONE 2

ROAD IMPACT FEE ZONE 2
Programs & Services:

Growth Related
Transportation
Improvements



FUND 182-ROAD IMPACT FEE ZONE 2

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee Zone 2 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. The only item included in the FY14 Adopted Budget is the \$4.9 million refund for the developer obligation associated with Ginn.

REVENUES:

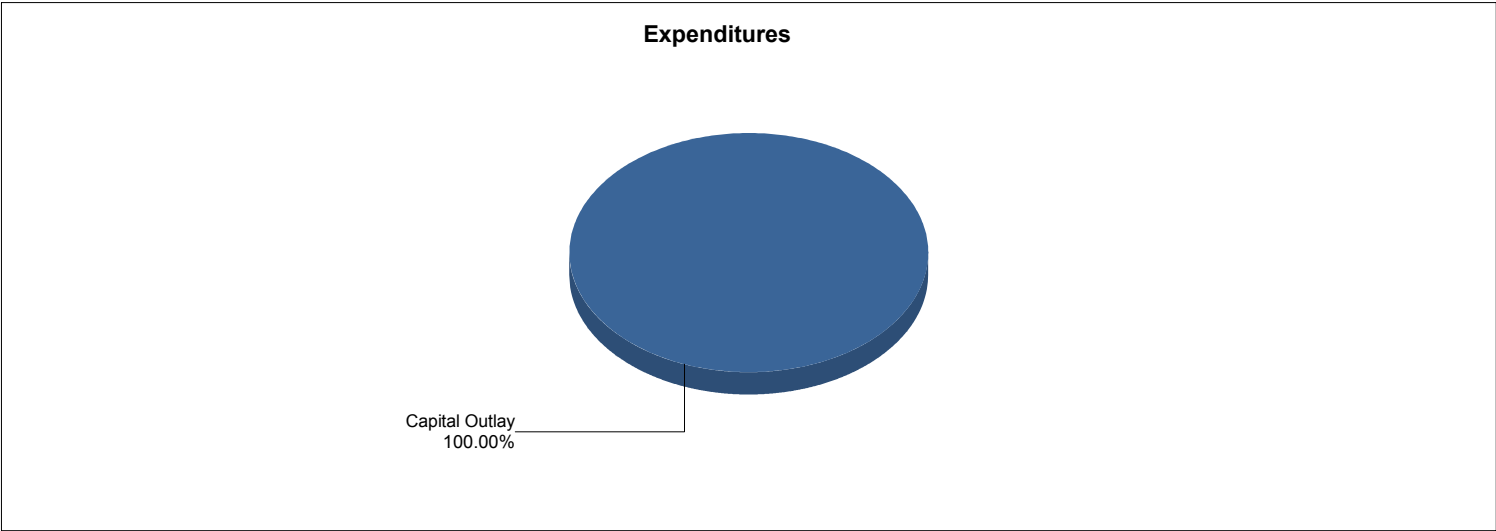
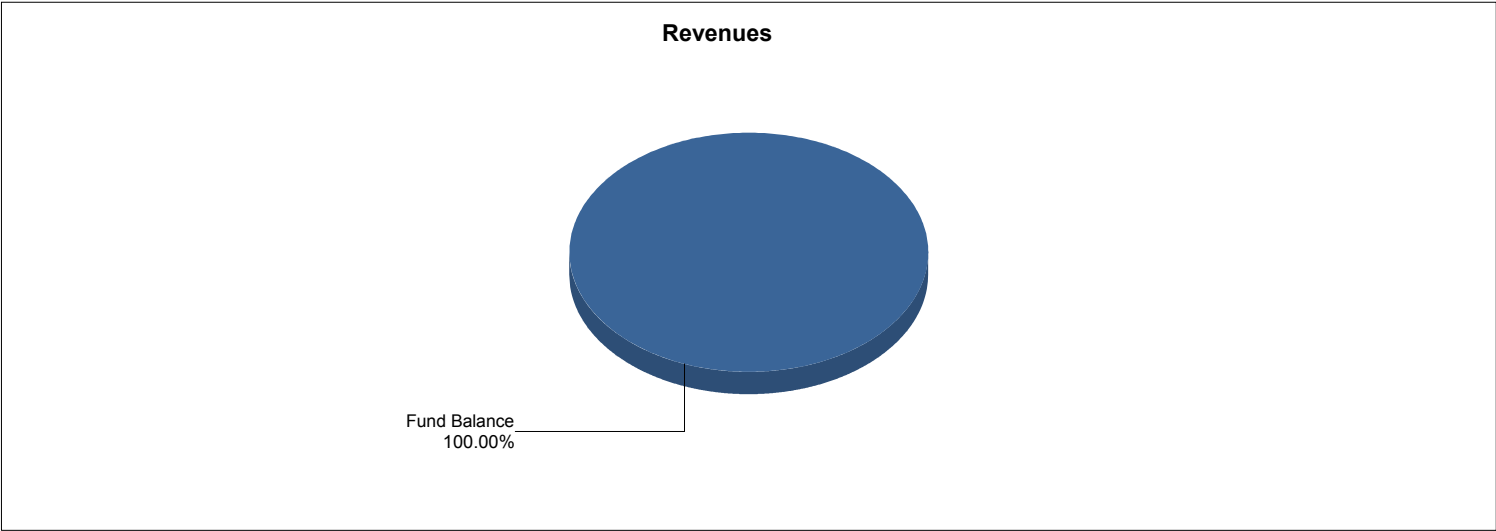
Due to the repeal of the Impact Fee Ordinance, no revenue is budgeted for FY14.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	1,022,334	30,775	0	0	0
Miscellaneous Revenues	64,886	61,378	0	0	0
Transfers In	8,500	8,500	0	0	0
Fund Balance	0	0	4,900,000	4,900,000	0
Total Revenues:	\$1,095,720	\$100,653	\$4,900,000	\$4,900,000	\$0
Expenditures					
Operating Expenses	678,263	130,343	0	0	0
Capital Outlay	852,918	1,383,613	0	0	0
Transfers Out	2,374,315	1,854,915	0	0	0
Reserves - Capital	0	0	4,900,000	4,900,000	0
Total Expenditures:	\$3,905,496	\$3,368,872	\$4,900,000	\$4,900,000	\$0

FUND 183-ROAD IMPACT FEE ZONE 3

ROAD IMPACT FEE ZONE 3
Programs & Services:

Growth Related
Transportation
Improvements



FUND 183-ROAD IMPACT FEE ZONE 3

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee Zone 3 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. Pleasant Hill Road/17-92 Intersection budget has been carried forward from FY13 to be continued in FY14 without interruption.

REVENUES:

Due to the repeal of the Impact Fee Ordinance, no revenue is budgeted for FY14.

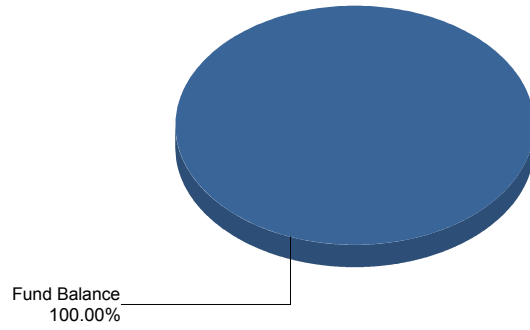
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	605,080	23,399	0	0	0
Miscellaneous Revenues	100,572	122,802	0	0	0
Transfers In	9,703	9,703	0	0	0
Fund Balance	0	0	10,340	31,021	20,681
Total Revenues:	\$715,355	\$155,904	\$10,340	\$31,021	\$20,681
Expenditures					
Operating Expenses	6,465	3,704	0	0	0
Capital Outlay	73,119	893,399	10,340	31,021	20,681
Transfers Out	29,525	110,006	0	0	0
Total Expenditures:	\$109,109	\$1,007,109	\$10,340	\$31,021	\$20,681

FUND 184-ROAD IMPACT FEE ZONE 4

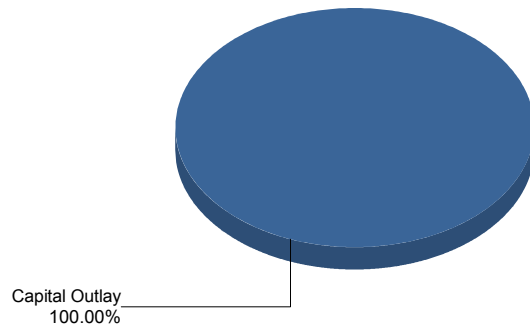
ROAD IMPACT FEE ZONE 4
Programs & Services:

Growth Related
Transportation
Improvements

Revenues



Expenditures



FUND 184-ROAD IMPACT FEE ZONE 4

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee Zone 4 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. Neptune Road/Corridor budget has been carried forward from FY13 to be continued in FY14 without interruption.

REVENUES:

Due to the repeal of the Impact Fee Ordinance, no revenue is budgeted for FY14.

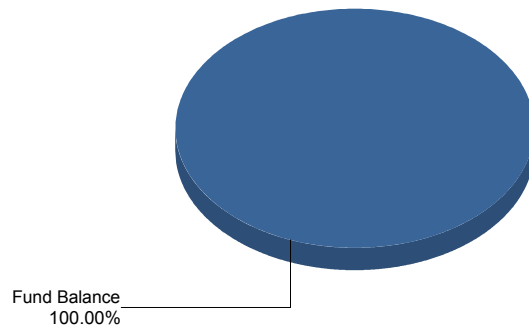
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	345,473	21,720	0	0	0
Miscellaneous Revenues	22,002	16,469	0	0	0
Transfers In	3,445,779	9,160,809	0	0	0
Fund Balance	0	0	522,831	399,508	-123,323
Total Revenues:	\$3,813,254	\$9,198,998	\$522,831	\$399,508	\$-123,323
Expenditures					
Operating Expenses	612,249	0	0	0	0
Capital Outlay	323,097	49,059	522,831	399,508	-123,323
Transfers Out	4,668,379	2,420,971	0	0	0
Total Expenditures:	\$5,603,725	\$2,470,030	\$522,831	\$399,508	\$-123,323

FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

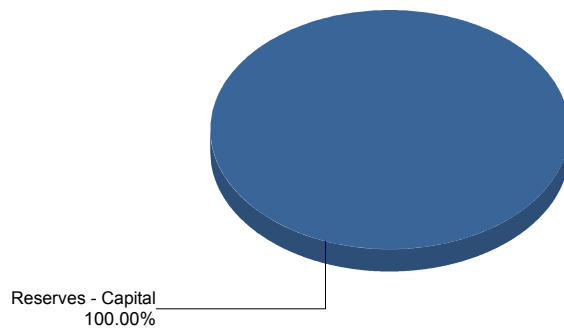
ROAD IMPACT FEE POINCIANA OVERLAY Programs & Services:

Growth Related
Transportation
Improvements

Revenues



Expenditures



FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee - Poinciana Overlay fund accounts for revenues and appropriations realized from the impact fees currently levied on developments affecting the County's transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; however, any balances need to be applied to widen Marigold Avenue from two-lanes to four-lanes. There are no projects requested for FY14.

REVENUES:

Due to current year trends, only Fund Balance is budgeted for FY14.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	115,396	0	0	0	0
Miscellaneous Revenues	2,182	2,801	1,778	0	-1,778
Less 5% Statutory Reduction	0	0	-89	0	89
Fund Balance	0	0	443,972	444,052	80
Total Revenues:	\$117,578	\$2,801	\$445,661	\$444,052	\$-1,609
Expenditures					
Operating Expenses	1	0	0	0	0
Transfers Out	1,926	1,444	2,132	0	-2,132
Reserves - Capital	0	0	443,529	444,052	523
Total Expenditures:	\$1,927	\$1,444	\$445,661	\$444,052	\$-1,609

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
204 – TDT Tax Bonds Series 2012	4
210 – Debt Service West 192 IIC Fund	6
234 – Save Osceola GO Bonds Series 2006 Debt Service Fund	8
235 – Infrastructure Sales Tax Bond 2007 Debt Service Fund.....	10
236 – Capital Improvement Revenue Bonds Series 2009 Fund.....	12
237 – Sales Tax Revenue Refunding Bonds Series 2010 Fund.....	14
238 – GO Bond Series 2010 Debt Service Fund	16
239 – Infrastructure Sales Tax Revenue Refunding 2011 Debt Service Fund ..	18
240 – TDT Revenue Refunding Bonds Series 2012 Debt Service Fund	20

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and the payments of, general long-term debt principal and interest.

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the Sales Tax Revenue Bonds, Series 2009. This bond was issued to provide funds to finance costs of acquisition, construction and improvement of various properties and facilities of the County. The Sales Tax Revenue bond will sunset in October 2038.

REVENUES:

Funding sources include a Transfer In from the Local Option Sales Tax as well as the Fund Balance.

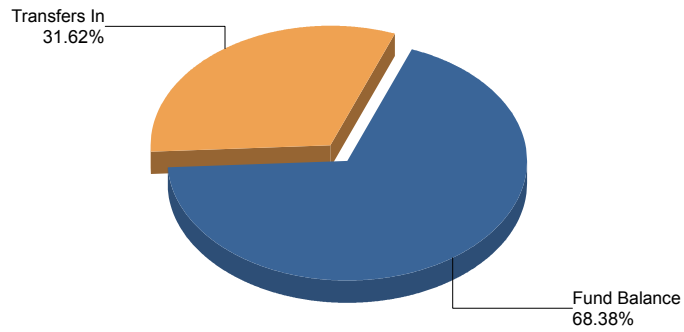
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	25,401	29,719	0	0	0
Transfers In	3,156,518	3,620,890	3,203,758	2,679,544	-524,214
Fund Balance	0	0	5,257,922	5,794,049	536,127
Total Revenues:	\$3,181,919	\$3,650,609	\$8,461,680	\$8,473,593	\$11,913
Expenditures					
Debt Service	3,184,964	3,187,506	3,190,445	3,190,558	113
Reserves - Debt	0	0	5,271,235	5,283,035	11,800
Total Expenditures:	\$3,184,964	\$3,187,506	\$8,461,680	\$8,473,593	\$11,913

FUND 202-D/S SALES TAX REV 2009

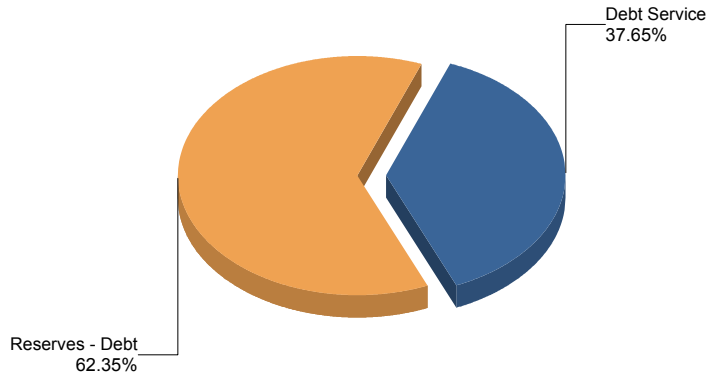
SALES TAX REVENUE BONDS 2009
Programs & Services:

Debt Service
Payments

Revenues



Expenditures

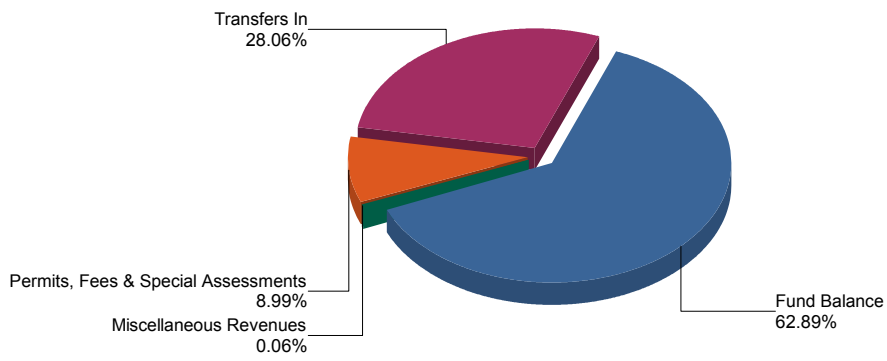


FUND 204-TDT TAX BONDS SERIES 2012

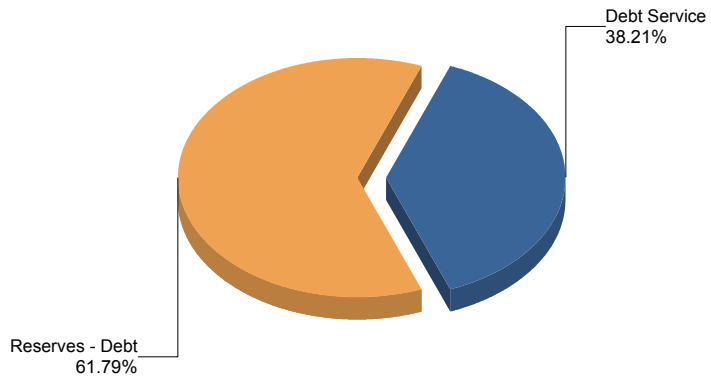
TDT TAX BONDS SERIES 2012
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



TRENDS & ISSUES:

This Fund was established in FY13 to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bond, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This bond will sunset in October 2041.

REVENUES:

Funding sources include a Special Assessment from the OMNI Orlando Resort, a Transfer In from the 5th Cent Resort Tax Fund (Fund 105) as well as interest and Fund Balance.

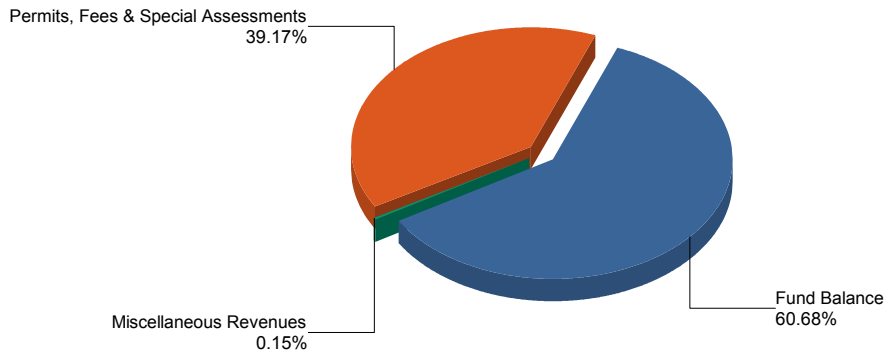
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	0	216,724	220,000	220,000	0
Miscellaneous Revenues	0	5,183	1,500	1,500	0
Less 5% Statutory Reduction	0	0	-11,075	-11,075	0
Transfers In	0	427,734	722,497	686,284	-36,213
Other Sources	0	1,207,617	0	0	0
Fund Balance	0	0	1,433,462	1,538,363	104,901
Total Revenues:	\$0	\$1,857,257	\$2,366,384	\$2,435,072	\$68,688
Expenditures					
Debt Service	0	387,523	864,293	930,451	66,158
Reserves - Debt	0	0	1,502,091	1,504,621	2,530
Total Expenditures:	\$0	\$387,523	\$2,366,384	\$2,435,072	\$68,688

FUND 210-W 192 PHASE IIC

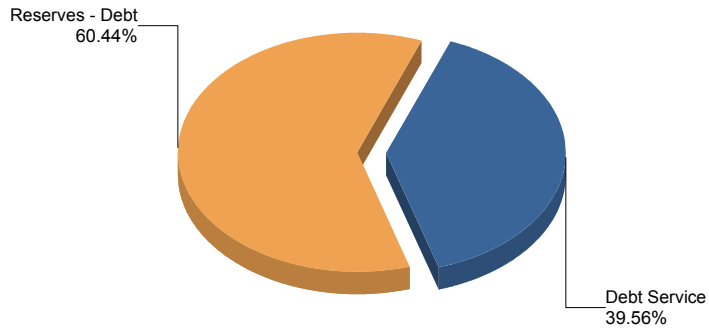
WEST 192 PHASE IIC
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



TRENDS & ISSUES:

This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessments Bonds, Series 2003. This bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033.

REVENUES:

Pursuant to Ordinance 95-08, the Board may impose special assessment fees against non-residential properties along the 192 corridor. These rates, approved by the BOCC, are calculated and assessed annually. Other sources of revenue include interest and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	308,884	273,439	313,159	313,523	364
Miscellaneous Revenues	7,297	4,460	700	1,200	500
Less 5% Statutory Reduction	0	0	-15,693	-15,736	-43
Fund Balance	0	0	491,107	485,745	-5,362
Total Revenues:	\$316,181	\$277,899	\$789,273	\$784,732	\$-4,541
Expenditures					
Debt Service	228,800	328,375	317,375	310,438	-6,937
Reserves - Debt	0	0	471,898	474,294	2,396
Total Expenditures:	\$228,800	\$328,375	\$789,273	\$784,732	\$-4,541

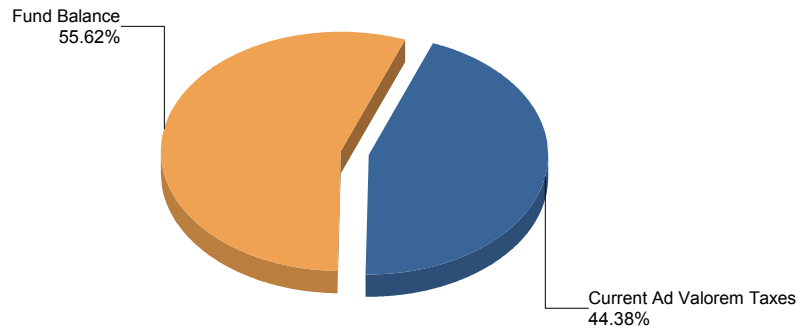
FUND 234-LTD GO BONDS 2006

SAVE OSCEOLA GO BONDS SERIES 2006

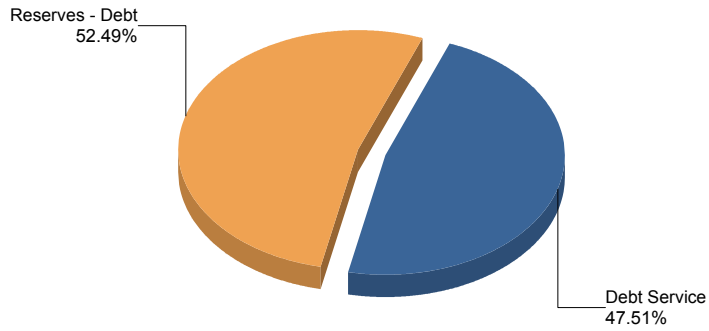
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



TRENDS & ISSUES:

This Fund accounts for the principal, interest and other debt service expenses related to the \$15,295,000 Save Osceola General Obligation Bonds. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance 04-28. These bonds will sunset in October 2025.

REVENUES:

Per Ordinance No 06-25 as approved by voter referendum pursuant to Resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to provide funds for the debt service expenses. Monies collected pursuant to Ordinance No 06-25 are split between multiple funds. Ad Valorem revenue is based on a DR-420 Certification of Taxable Value form received from the Property Appraiser's Office. Other revenue source is Fund Balance.

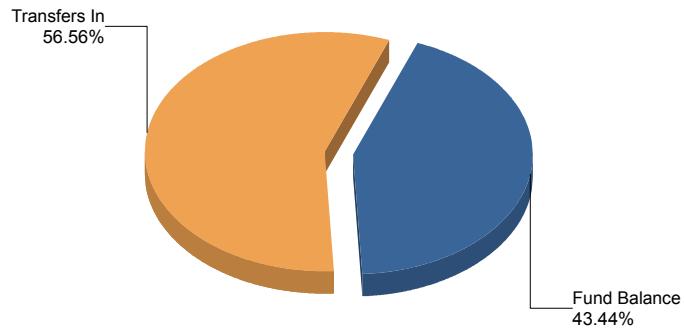
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Current Ad Valorem Taxes	1,125,729	941,873	978,297	1,130,163	151,866
PY Delinquent Ad Valorem Tax	2,074	4,419	0	0	0
Miscellaneous Revenues	13,363	15,367	0	0	0
Less 5% Statutory Reduction	0	0	-48,915	-56,508	-7,593
Fund Balance	0	0	1,647,984	1,416,331	-231,653
Total Revenues:	\$1,141,166	\$961,659	\$2,577,366	\$2,489,986	\$-87,380
Expenditures					
Debt Service	1,186,118	1,181,373	1,180,273	1,183,074	2,801
Reserves - Debt	0	0	1,397,093	1,306,912	-90,181
Total Expenditures:	\$1,186,118	\$1,181,373	\$2,577,366	\$2,489,986	\$-87,380

FUND 235-INFRA SALES SURTAX SERIES 2007

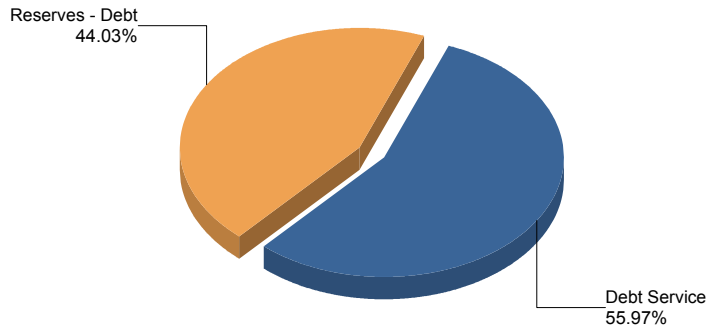
**INFRASTRUCTURE SALES TAX BOND
2007**

Debt Service
Payments

Revenues



Expenditures



FUND 235-INFRA SALES SURTAX SERIES 2007

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipping of certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center. This bond will sunset in October 2025.

REVENUES:

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306) to cover debt obligations, as well as Fund Balance.

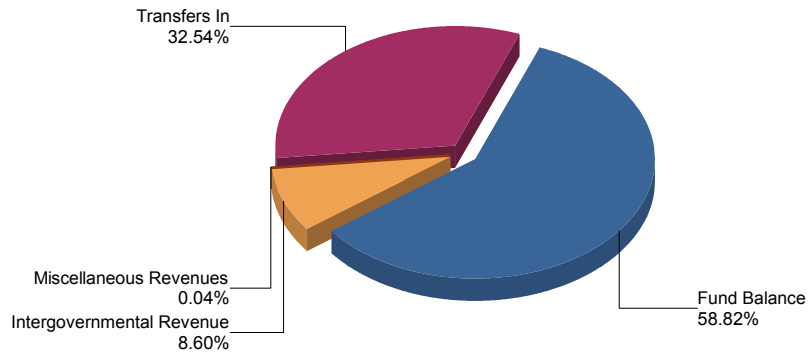
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	18,131	16,981	0	0	0
Transfers In	6,196,650	6,234,617	6,258,919	6,251,618	-7,301
Fund Balance	0	0	4,718,144	4,800,882	82,738
Total Revenues:	\$6,214,781	\$6,251,598	\$10,977,063	\$11,052,500	\$75,437
Expenditures					
Debt Service	6,203,572	6,195,063	6,193,763	6,185,700	-8,063
Reserves - Debt	0	0	4,783,300	4,866,800	83,500
Total Expenditures:	\$6,203,572	\$6,195,063	\$10,977,063	\$11,052,500	\$75,437

FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

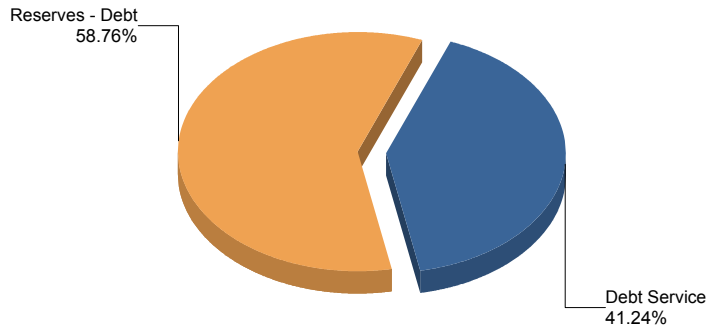
**CAPITAL IMPROVEMENT BOND SERIES
2009**

Debt Service
Payments

Revenues



Expenditures



FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

FUND SUMMARY:

TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses 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, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. The final debt service payment for this bond issue is scheduled for October 2039.

REVENUES:

Funding sources include Transfers In from the General Fund and Fund 115-Courthouse Facilities, to support funding associated with the Parking Garage. Additional revenue is received from a Federal subsidy to pay for a portion of the interest paid on the Build America & Recovery Zone Economic Development Bonds, which was reduced in FY14 due to the Federal Sequester. The increase to Transfers In helps offset this reduction to the Federal Subsidy. Other sources of revenue include Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	2,206,243	2,206,243	2,206,244	2,110,244	-96,000
Miscellaneous Revenues	69,696	77,588	10,000	10,000	0
Less 5% Statutory Reduction	0	0	-500	-500	0
Transfers In	7,923,549	7,885,467	7,897,258	7,984,362	87,104
Fund Balance	0	0	14,373,011	14,433,532	60,521
Total Revenues:	\$10,199,489	\$10,169,299	\$24,486,013	\$24,537,638	\$51,625
Expenditures					
Debt Service	10,141,199	10,125,242	10,120,568	10,120,193	-375
Reserves - Debt	0	0	14,365,445	14,417,445	52,000
Total Expenditures:	\$10,141,199	\$10,125,242	\$24,486,013	\$24,537,638	\$51,625

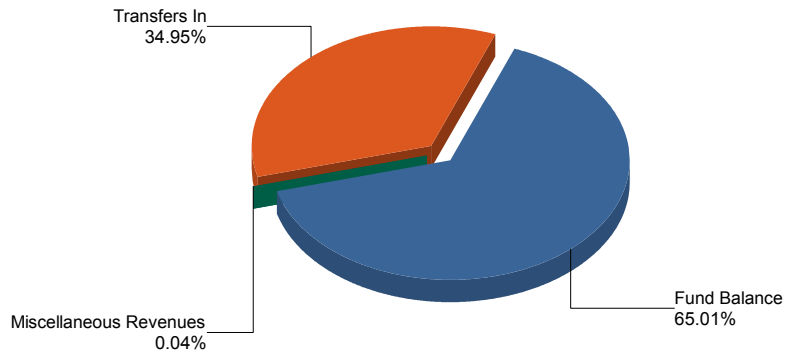
FUND 237-SALES TAX REF REV BONDS SERIES 2010

SALES TAX REF REV BONDS SERIES 2010

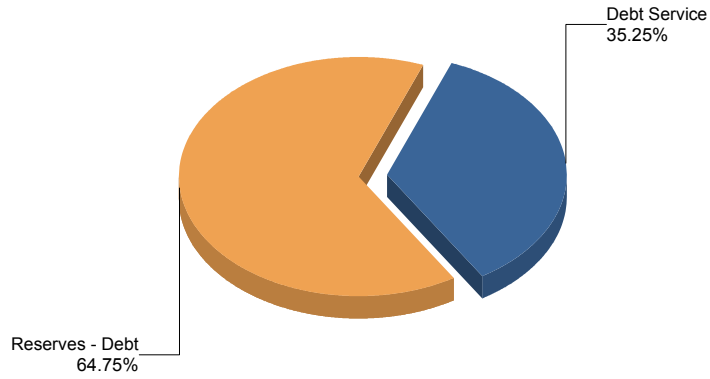
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. This bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities. This bond will sunset in October 2024.

REVENUES:

Funding sources include a Transfer In from the General Fund and Fund Balance.

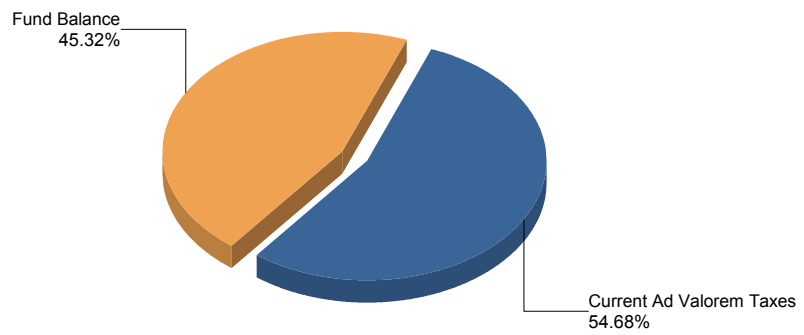
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	36,311	39,057	5,000	5,000	0
Less 5% Statutory Reduction	0	0	-250	-250	0
Transfers In	4,222,700	4,179,314	4,216,700	4,146,982	-69,718
Fund Balance	0	0	7,615,650	7,713,593	97,943
Total Revenues:	\$4,259,011	\$4,218,371	\$11,837,100	\$11,865,325	\$28,225
Expenditures					
Debt Service	1,999,730	4,195,000	4,184,625	4,182,150	-2,475
Reserves - Debt	0	0	7,652,475	7,683,175	30,700
Total Expenditures:	\$1,999,730	\$4,195,000	\$11,837,100	\$11,865,325	\$28,225

FUND 238-GO BONDS 2010

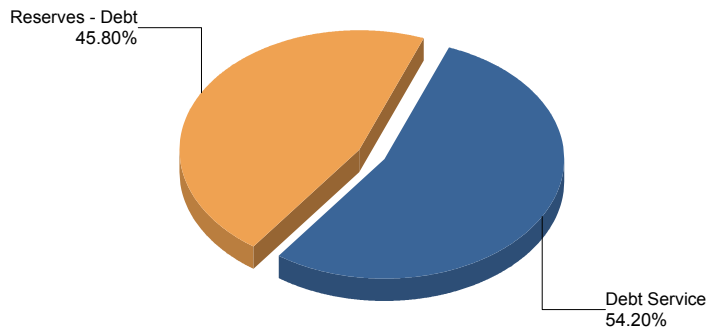
GO BONDS SERIES 2010
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 238-GO BONDS 2010

TRENDS & ISSUES:

This Fund accounts for the payment of principal, interest and other debt service expenses related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance 04-28. The bonds will sunset in October 2025.

REVENUES:

Per Ordinance No 06-25 as approved by voter referendum pursuant to Resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to provide funds for the debt service expenses. Ad Valorem revenue is based on a DR-420 Certification of Taxable Value form received from the Property Appraiser's Office. This fund receives revenues from Fund Balance as well.

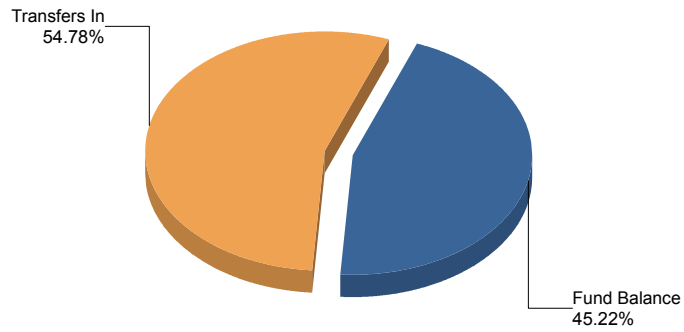
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Current Ad Valorem Taxes	2,185,239	2,096,426	2,150,936	2,131,475	-19,461
PY Delinquent Ad Valorem Tax	4,025	9,836	0	0	0
Miscellaneous Revenues	12,093	12,065	0	0	0
Less 5% Statutory Reduction	0	0	-107,547	-106,574	973
Fund Balance	0	0	1,731,235	1,766,579	35,344
Total Revenues:	\$2,201,357	\$2,118,327	\$3,774,624	\$3,791,480	\$16,856
Expenditures					
Debt Service	495,418	2,064,519	2,066,120	2,054,920	-11,200
Reserves - Debt	0	0	1,708,504	1,736,560	28,056
Total Expenditures:	\$495,418	\$2,064,519	\$3,774,624	\$3,791,480	\$16,856

FUND 239-INFRA S TAX REV REFUNDING 2011

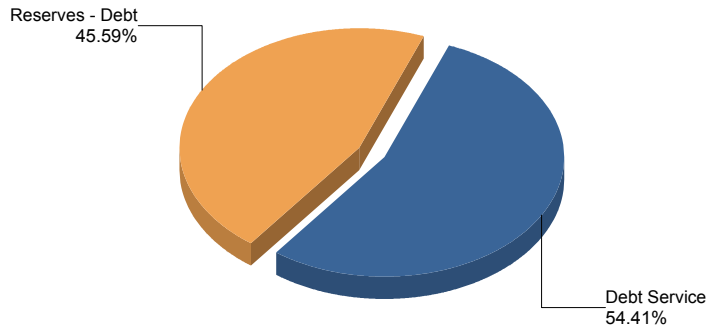
**INFRASTRUCTURE SALES SURTAX REV
REFUNDING BONDS SERIES 2011**

Debt Service
Payments

Revenues



Expenditures



TRENDS & ISSUES:

This Fund was established to account for the payments of principal, interest and other debt service expenses for the \$429,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

REVENUES:

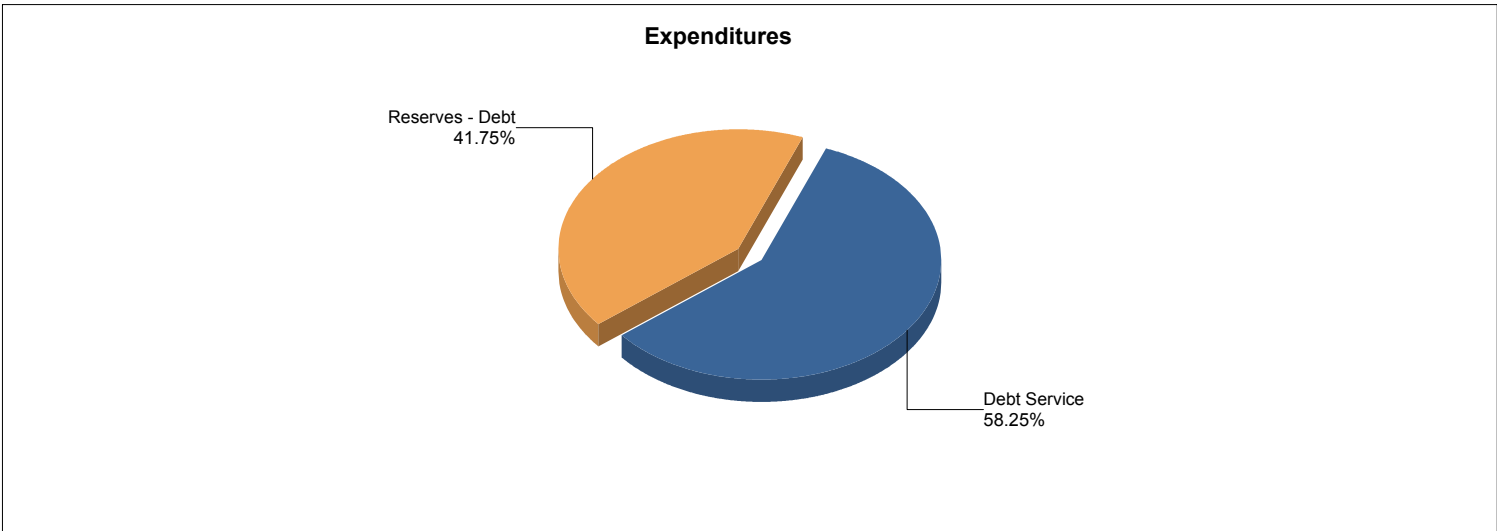
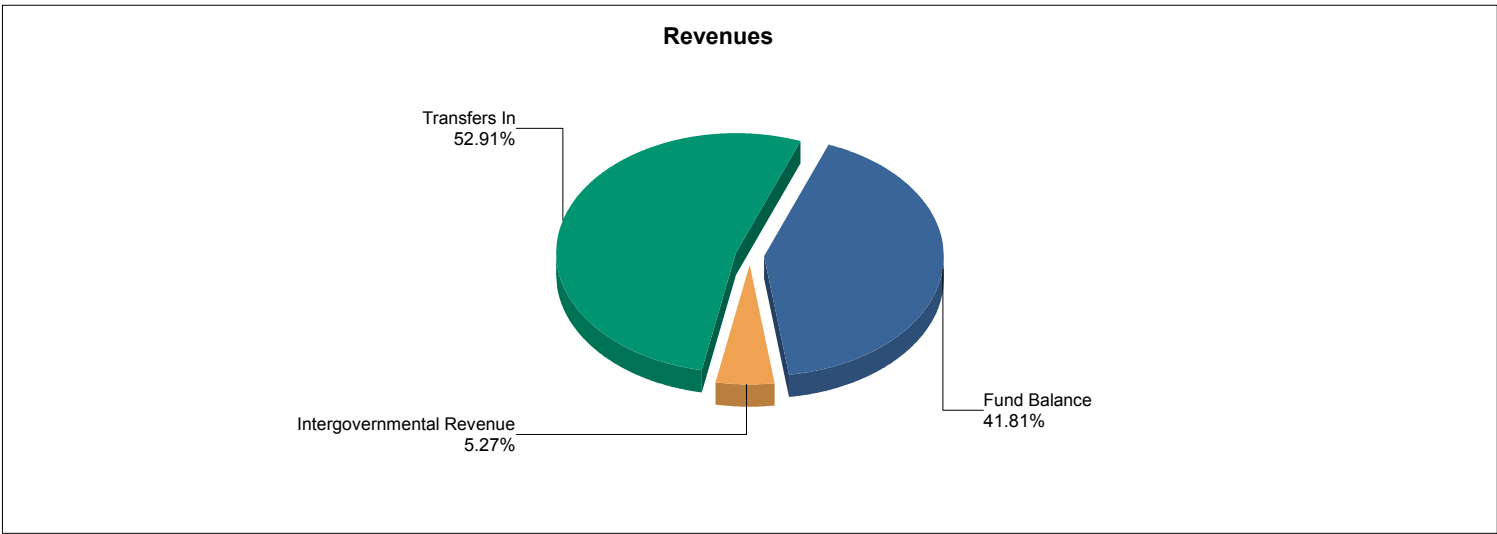
Funding sources include a Transfer In from the Local Option Sales Surtax Fund and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	0	4,760	0	0	0
Transfers In	0	1,721,326	4,424,313	3,769,075	-655,238
Other Sources	0	288,775	0	0	0
Fund Balance	0	0	0	3,111,438	3,111,438
Total Revenues:	\$0	\$2,014,860	\$4,424,313	\$6,880,513	\$2,456,200
Expenditures					
Debt Service	0	685,510	1,312,875	3,743,625	2,430,750
Reserves - Debt	0	0	3,111,438	3,136,888	25,450
Total Expenditures:	\$0	\$685,510	\$4,424,313	\$6,880,513	\$2,456,200

FUND 240-TDT REF & IMP 2012 DEBT SVC

**TDT REVENUE REFUNDING BONDS
SERIES 2012**

Debt Service
Payments



TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A. This bond will sunset in October 2034.

REVENUES:

Funding sources include Transfers In from the Tourist Development Tax Fund and the 5th Cent Resort Tax Fund, as well as Fund Balance. Additional revenue is received from the Florida Department of Revenue for the retained spring training franchise.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	0	0	500,000	500,000	0
Miscellaneous Revenues	0	455	0	0	0
Transfers In	0	545,320	5,048,582	5,019,526	-29,056
Other Sources	0	550,610	0	0	0
Fund Balance	0	0	545,320	3,966,597	3,421,277
Total Revenues:	\$0	\$1,096,385	\$6,093,902	\$9,486,123	\$3,392,221
Expenditures					
Debt Service	0	523,609	2,154,761	5,525,282	3,370,521
Reserves - Debt	0	0	3,939,141	3,960,841	21,700
Total Expenditures:	\$0	\$523,609	\$6,093,902	\$9,486,123	\$3,392,221

Capital Projects Funds

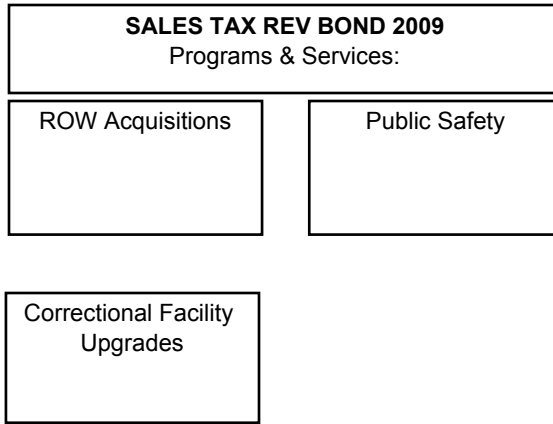
Table of Contents

Fund - Fund Title	Page
Capital Fund Group Description	1
302 – Sales Tax Revenue Bond 2009 Fund	2
305 – Deficient Roads Capital Fund	4
306 – Local Option Sales Surtax Fund	6
315 – General Capital Outlay Fund	8
326 – Transportation Impact Fee Capital Fund	10
327 – Infrastructure and Equipment Capital Fund	12

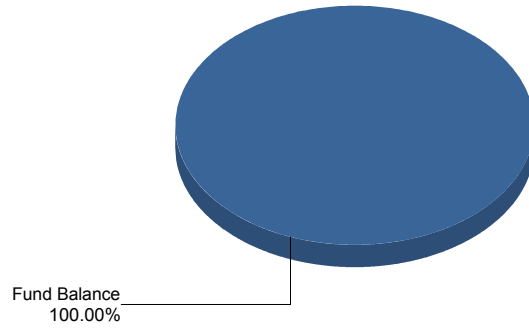
CAPITAL FUNDS

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).

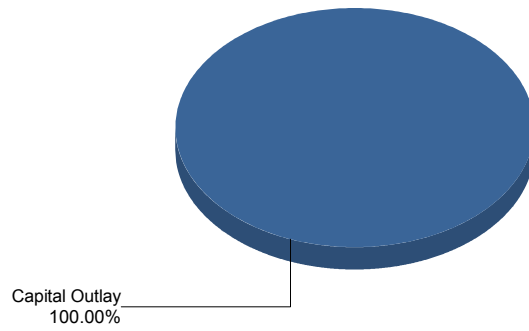
FUND 302-SALES TAX REV BOND 2009



Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

The Sales Tax Revenues bonds were issued in 2009 to cover the costs of the Interior Security Improvements at the Correctional Facility, the Sheriff's Access Road, and County property acquisitions such as miscellaneous Right of Way (ROW) acquisitions and land purchases. Funding for the aforementioned projects have been carried forward from FY13.

REVENUES:

The main revenue source has been from bond proceeds collected in FY09. For FY14, funding sources also include Fund Balance from prior years.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	77,461	58,390	25,000	0	-25,000
Less 5% Statutory Reduction	0	0	-1,250	0	1,250
Fund Balance	0	0	6,022,328	252,705	-5,769,623
Total Revenues:	\$77,461	\$58,390	\$6,046,078	\$252,705	\$-5,793,373
Expenditures					
Capital Outlay	83,491	8,229,677	6,022,328	252,705	-5,769,623
Reserves - Capital	0	0	23,750	0	-23,750
Total Expenditures:	\$83,491	\$8,229,677	\$6,046,078	\$252,705	\$-5,793,373

FUND 305-DEFICIENT ROADS CAPITAL

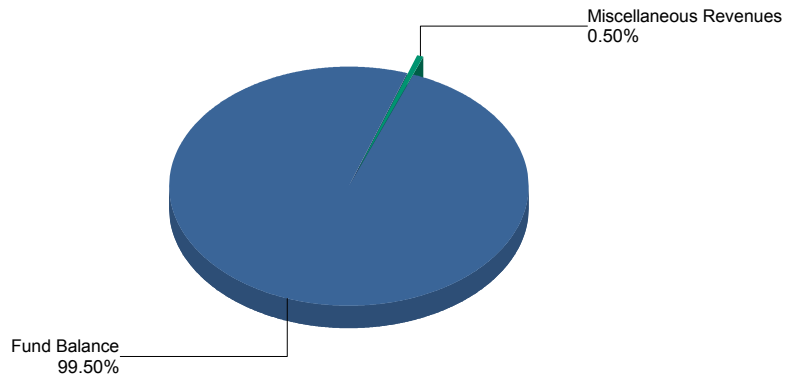
DEFICIENT ROADS CAPITAL
Programs & Services:

Osceola Parkway
Phase 1

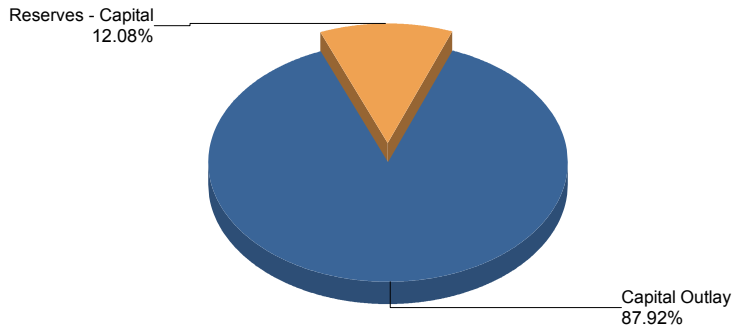
Judge Property

Poinciana Blvd
Phase 2

Revenues



Expenditures



FUND 305-DEFICIENT ROADS CAPITAL

FUND SUMMARY:

TRENDS & ISSUES:

The Deficient Roads Fund was created to recognize and reserve funds used for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources. There are no new projects in FY14. Ongoing projects include Osceola Parkway Phase I, Judge Property and Poinciana Blvd Phase II.

REVENUES:

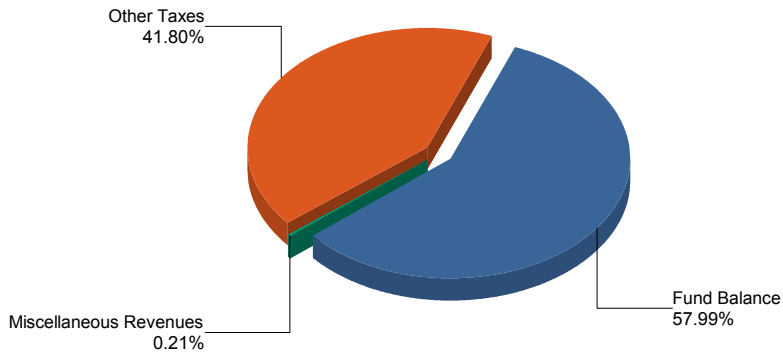
This is a non-revenue generating fund with the exception of interest. The fund was established through transfers from Fund 001- General Fund and Fund 306- Infrastructure Sales Surtax Fund. This Fund includes Balance Forward which represents carried forward funds from FY13.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	10,599	0	0	0	0
Miscellaneous Revenues	99,354	19,128	13,000	13,000	0
Less 5% Statutory Reduction	0	0	-650	-650	0
Fund Balance	0	0	2,738,896	2,579,321	-159,575
Total Revenues:	\$109,953	\$19,128	\$2,751,246	\$2,591,671	\$-159,575
Expenditures					
Capital Outlay	1,102,921	48,615	2,738,896	2,278,605	-460,291
Reserves - Capital	0	0	12,350	313,066	300,716
Total Expenditures:	\$1,102,921	\$48,615	\$2,751,246	\$2,591,671	\$-159,575

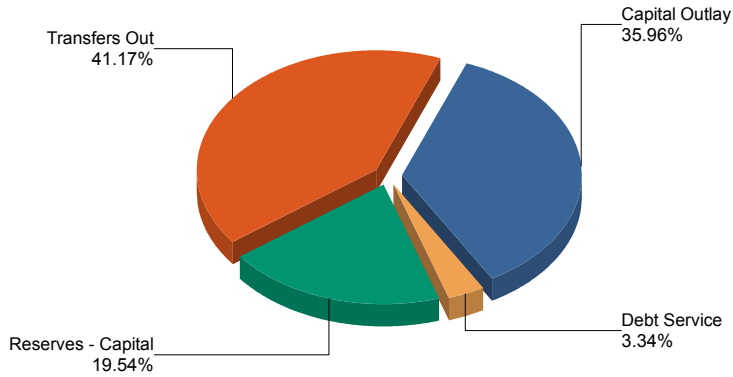
FUND 306-LOCAL OPTION SALES TAX FUND



Revenues



Expenditures



FUND 306-LOCAL OPTION SALES TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Local Government Infrastructure Sales Surtax Fund accounts for revenues and appropriations realized from the one-cent sales tax levied for the County's infrastructure needs. Transfers Out total \$22.6 million, including \$10.3 million for this fund's debt obligations as well as \$6.2 million to support the debt service obligation by the transportation impact fees funds which can no longer contribute to its debt service due to the repeal of the Impact Fee Ordinance. For FY14 a total of \$4,722,057 is allocated for the following projects: Lake Toho Community Park (\$540,000), Makinson Island safety upgrades (\$80,000), Overstreet Landing (\$52,000), replacement of metal culverts (\$300,000), American Disabilities Act Sidewalk Upgrade (\$250,000), vehicle replacements for Fleet (\$670,067), stormwater projects (\$400,000) and the Bridge Rehabilitation project (\$260,000).

REVENUES:

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. This Fund also includes Balance Forward which represents carried forward funds from FY13.

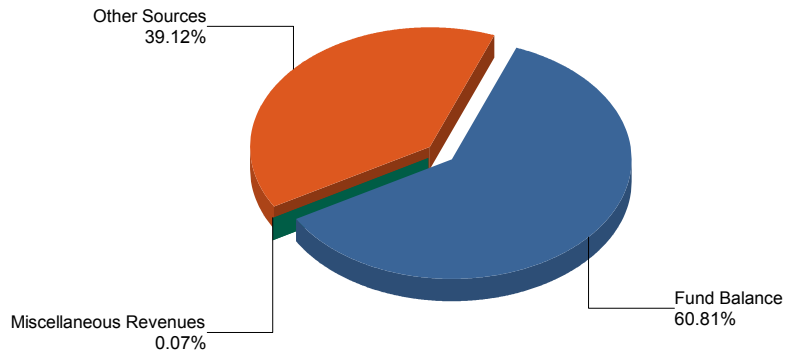
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Other Taxes	20,579,160	21,540,679	21,539,046	23,510,242	1,971,196
Intergovernmental Revenue	728,746	1,913,057	0	0	0
Miscellaneous Revenues	221,473	192,505	119,852	118,000	-1,852
Less 5% Statutory Reduction	0	0	-1,082,945	-1,181,412	-98,467
Other Sources	35,235	8,837,938	0	0	0
Fund Balance	0	0	38,343,940	32,611,737	-5,732,203
Total Revenues:	\$21,564,614	\$32,484,180	\$58,919,893	\$55,058,567	\$-3,861,326
Expenditures					
Operating Expenses	906,773	291,687	0	0	0
Capital Outlay	3,381,769	16,472,288	29,002,884	19,796,561	-9,206,323
Debt Service	818,886	831,035	1,837,001	1,836,238	-763
Transfers Out	15,481,397	14,566,715	18,832,141	22,665,824	3,833,683
Reserves - Capital	0	0	9,247,867	10,759,944	1,512,077
Total Expenditures:	\$20,588,825	\$32,161,726	\$58,919,893	\$55,058,567	\$-3,861,326

FUND 315-GEN CAP OUTLAY FUND

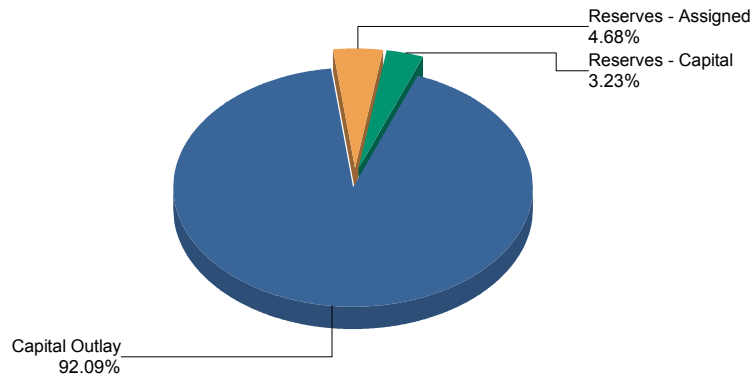
GENERAL CAPITAL OUTLAY
Programs & Services:

Capital Projects

Revenues



Expenditures



FUND 315-GEN CAP OUTLAY FUND

FUND SUMMARY:

TRENDS & ISSUES:

This fund was created in FY10 to allocate funding for general capital outlay projects. Its purpose is to distinguish between capital projects funded from the local infrastructure sales surtax and other revenue sources. The budget reflects a 6.5% decrease from the FY13 Adopted Budget. The only project which was included for FY14 is the SunRail project which is anticipated to be funded by the State Infrastructure Bank (SIB) Loan from the Florida Department of Transportation (FDOT). The fund includes a total assigned reserve of \$2,752,523 to account for future capital projects (Ham Brown) and for the payment of two DRIs (Bronson and Osceola Corporate Center). There are numerous on-going projects from previous fiscal years which are included in the Fund Balance.

REVENUES:

This is not a revenue generating fund. The revenues anticipated for FY 14 are the debt proceeds from the Florida SIB Loan and Fund Balance.

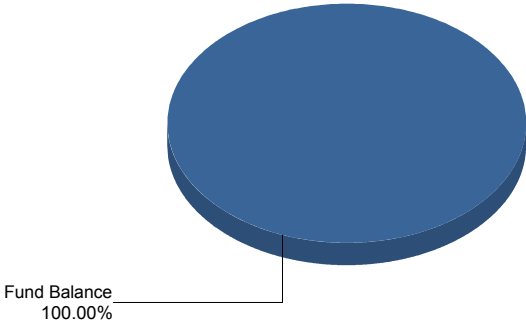
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Intergovernmental Revenue	10,329,707	5,475,705	6,498,820	0	-6,498,820
Miscellaneous Revenues	48,695	53,852	35,000	41,400	6,400
Less 5% Statutory Reduction	0	0	-8,696	-2,070	6,626
Transfers In	1,948,576	4,223,391	450,000	0	-450,000
Other Sources	0	0	0	23,000,000	23,000,000
Fund Balance	0	0	14,539,935	35,751,583	21,211,648
Total Revenues:	\$12,326,978	\$9,752,948	\$21,515,059	\$58,790,913	\$37,275,854
Expenditures					
Operating Expenses	5,708,669	449,185	0	0	0
Capital Outlay	5,235,534	10,596,056	17,194,950	54,137,647	36,942,697
Transfers Out	4,277	0	0	0	0
Reserves - Capital	0	0	1,567,586	1,900,743	333,157
Reserves - Assigned	0	0	2,752,523	2,752,523	0
Total Expenditures:	\$10,948,480	\$11,045,241	\$21,515,059	\$58,790,913	\$37,275,854

FUND 326-TRANS IMP FEE CAPITAL FUND

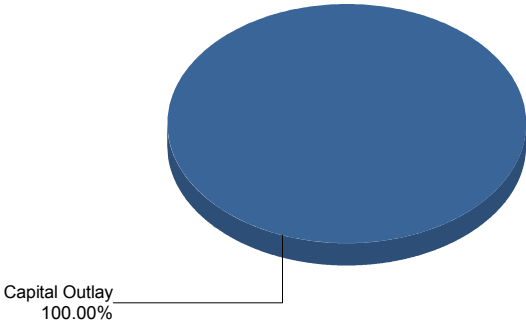
TRANS IMPACT FEE CAPITAL
Programs & Services:

Transportation
Bonded Projects

Revenues



Expenditures



FUND 326-TRANS IMP FEE CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. There are no new projects requested in this fund for FY14; however, current projects include Old Lake Wilson, Poinciana Boulevard Phase II, Poinciana Boulevard Phase III, Osceola Parkway Phase II and Boggy Creek Phase I.

REVENUES:

The funding source for FY14 is Fund Balance which represents carried forward funds from previous fiscal years.

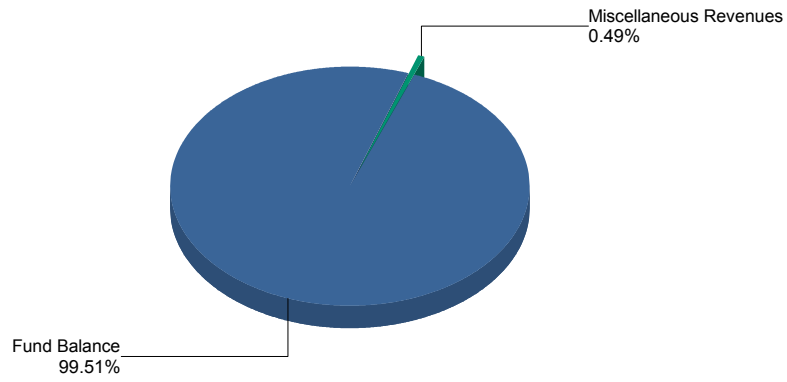
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	266,680	139,480	0	0	0
Fund Balance	0	0	17,221,442	25,546,808	8,325,366
Total Revenues:	\$266,680	\$139,480	\$17,221,442	\$25,546,808	\$8,325,366
Expenditures					
Capital Outlay	12,189,822	6,534,887	17,221,442	25,546,808	8,325,366
Total Expenditures:	\$12,189,822	\$6,534,887	\$17,221,442	\$25,546,808	\$8,325,366

FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

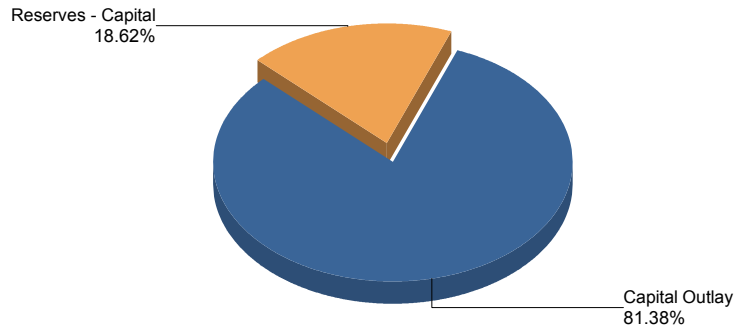
**INFRASTRUCTURE & EQUIPMENT
CAPITAL**

Ancillary Capital
Projects

Revenues



Expenditures



FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily 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 including the Courthouse Square Parking Garage, Marydia Community Center, Triage Center and Sheriff Training Facility are recorded in this fund.

REVENUES:

The funding source for FY14 is Fund Balance which represents carried forward funds from previous fiscal years.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Miscellaneous Revenues	109,574	82,648	0	33,000	33,000
Less 5% Statutory Reduction	0	0	0	-1,650	-1,650
Fund Balance	0	0	6,750,036	6,688,107	-61,929
Total Revenues:	\$109,574	\$82,648	\$6,750,036	\$6,719,457	\$-30,579
Expenditures					
Capital Outlay	4,500,610	9,315,153	6,750,036	5,468,373	-1,281,663
Reserves - Capital	0	0	0	1,251,084	1,251,084
Total Expenditures:	\$4,500,610	\$9,315,153	\$6,750,036	\$6,719,457	\$-30,579

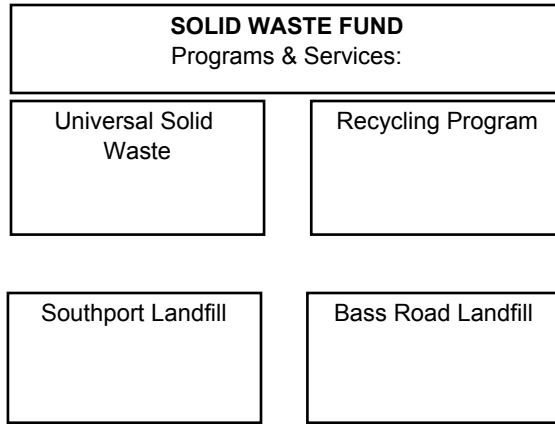
Enterprise Funds Table of Contents

Fund - Fund Title	Page
Enterprise Fund Group Description	1
401 – Solid Waste Fund	2
407 – Osceola Parkway Fund.....	14

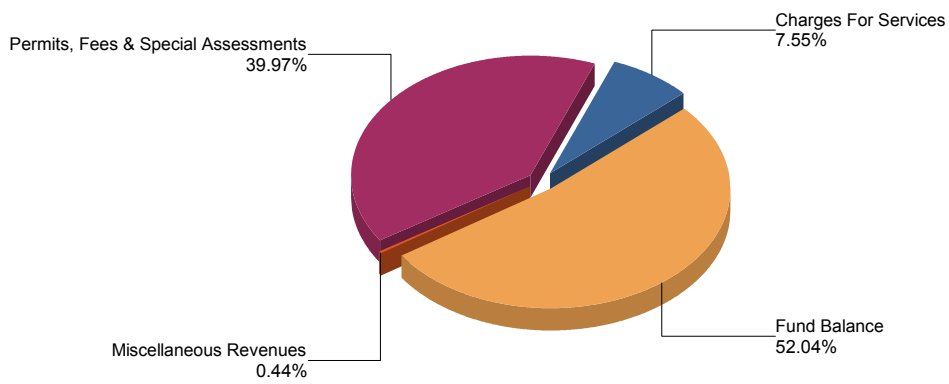
ENTERPRISE FUNDS

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.

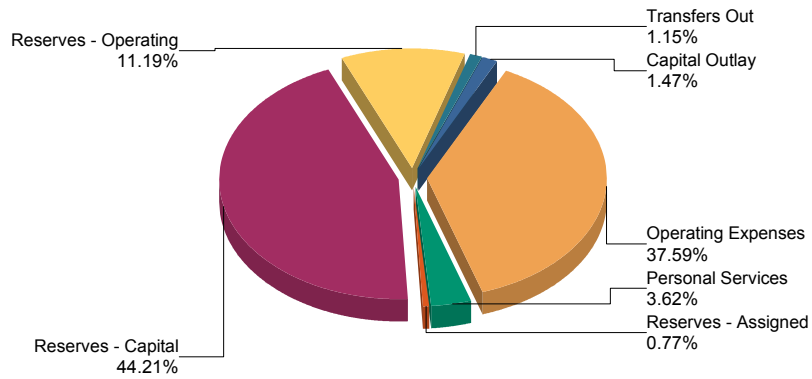
FUND 401-SOLID WASTE FUND



Revenues



Expenditures



FUND 401-SOLID WASTE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Solid Waste Fund operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This fund is used to account for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills. This fund supports 19.35 FTEs, which is a reduction of 1.70 from the FY13 Adopted Budget due to the re-allocation of split funded staff between the Transportation Trust Fund and the General Fund. Operating Expenditures decreased by 7.09%, primarily due to a contra expense account that reverses the effect of the Landfill Long Term Care account, as the purpose of the expense account is to track expenditures that are already included in a Balance Sheet account. This reversal was not budgeted in FY13, which explains why there is a decrease in FY14. Other accounts that contribute to the decrease in Operating Expenditures are Other Current Charges and Obligations and Repair and Maintenance – Automotive. Capital Outlay includes funds to pave the drop-off site at Kenansville and for one refuse compactor. Included in Reserves is \$11.6 million which was set aside in a Reserve-Capital Designated and will be used to fund the long term care and closure needs of closed landfills. Reserves for Operating have been established in accordance with County Policy and within statutory limitations. In addition, Reserves Assigned accounts for an Employee Benefits/Financial Planning incentive program. This fund's Adopted Budget is \$32,546,465 and reflects an increase of 5.5% from the FY13 Adopted Budget, primarily due to expected increases to Revenues and increasing Fund Balance.

REVENUES:

The major revenue source for this fund comes from Special Assessments. The Special Assessment revenue budgeted in FY14 reflects a 2% increase due to the increased cost of the curbside collection assessment. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Permits, Fees & Special Assessments	13,348,364	13,870,904	12,976,419	13,329,215	352,796
Charges For Services	3,707,357	3,304,251	2,471,771	2,517,901	46,130
Miscellaneous Revenues	211,803	255,505	147,700	146,400	-1,300
Less 5% Statutory Reduction	0	0	-779,794	-799,676	-19,882
Transfers In	128,535	27,256	0	0	0
Other Sources	261,612	123,454	0	0	0
Fund Balance	0	0	16,035,272	17,352,625	1,317,353
Total Revenues:	\$17,657,670	\$17,581,370	\$30,851,368	\$32,546,465	\$1,695,097
Expenditures					
Personal Services	1,257,496	1,239,753	1,210,785	1,179,726	-31,059
Operating Expenses	13,281,021	11,863,281	13,166,777	12,233,508	-933,269
Capital Outlay	0	0	276,000	477,500	201,500
Transfers Out	310,985	6,158,111	3,246,144	375,099	-2,871,045
Reserves - Operating	0	0	4,699,896	3,641,067	-1,058,829
Reserves - Capital	0	0	6,719,488	14,389,565	7,670,077
Reserves - Assigned	0	0	1,532,278	250,000	-1,282,278
Total Expenditures:	\$14,849,501	\$19,261,144	\$30,851,368	\$32,546,465	\$1,695,097

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	24.10	21.10	21.05	18.35	-2.70
Part Time:	0.00	0.00	0.00	1.00	1.00
Total Personnel:	24.10	21.10	21.05	19.35	-1.70

FUND 401 - SOLID WASTE FUND

Solid Waste Program

Universal Solid Waste

Goals

1. Expand public information on residential curbside waste collection program and educate citizens on proper recycling and benefits by utilizing all possible media outlets and publishing. Therefore, increasing recycling participation rates.
2. Perform a waste audit on residential curbside waste stream to determine where public education is needed.
3. Create stronger relationships with HOA presidents in an effort to keep communities better informed of proper garbage disposal methods and recycling efforts. Also, to provide collection solutions for developments that can benefit from additional collection options.

Household Chemical Collection/Recycling

Goals

1. Increase awareness of County sharps program by surveying all county pharmacies and updating pharmacy database thereby improving communications and ultimately, customer convenience.
2. Reduce waste in waterways utilizing various methods, for example, by adding five (5) new monofilament recycling containers at new county parks and continue refurbishing existing monofilament recycling containers countywide.
3. Facilitate the safe processing of television/CRT monitors minimizing worker injury through the purchase of a hydraulic lift.
4. Small Quantity Generator Inspector will complete Hazardous Risk Analysis for Emergency Management.

Southport Landfill

Goals

1. Develop RFP for Landfill Gas Collection repairs and maintenance
2. Solicit Waiver of NPDES Permit requirement for Southport Landfill; Cost Savings in Professional Services.
3. Complete Leachate collection tank repairs and landfill gas collection repairs.

Bass Road Administration

Goals

1. Prepare RFP for Solid Waste Professional Service consultants (three year contract w/2 one year options to renew) Expires in March 2014.
2. Continue to look for cost savings and effective use of personnel to cover all areas of operations due to reduction of two positions as a result of implementation of curbside recycling. Anticipate the retirement of compliance officer in 2014.
3. To perform study of current yard waste tipping fees to determine whether adjustments are required due to increasing costs.
4. To provide Six (6) Free Annual Tire Disposal days at Bass Road and work closely with Code Enforcement in an effort to curtail illegal dumping; security cameras.

Container Route

Goals

1. To pave and seal Kenansville drop off site for improved vehicle accessibility to improve customer satisfaction.
2. To conduct survey of Kenansville drop site participants to determine whether changes to hours of operation are feasible.

Accomplishments (For all Solid Waste programs)

1. Implemented single stream curbside recycle program and single stream recycle drop sites.
2. The creation and approval of additional collection options for developments seeking alternatives to better meet the needs of their communities; Centralized Location Collection Option, Collection Exchange Option and Additional Collection Option.
3. The approval and delivery of smaller recycle carts to eligible communities where 96 gallon recycle carts are not feasible.
4. Streamlined Roll off transportation area by reducing the number of recycle drop off sites and converting them to single stream.
5. Obtained permit from DEP for continued monitoring of contamination at Bass Road site.

**FUND 401-SOLID WASTE FUND
ENVIRONMENTAL SERVICES PROJECTS**

COST CENTER SUMMARY - (3100):

TRENDS & ISSUES:

This cost center was created to manage Capital Improvement Program (CIP) projects and reflects costs associated with the replacement of Solid Waste vehicles.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Fund Balance	0	0	0	276,000	276,000
Total Revenues:	\$0	\$0	\$0	\$276,000	\$276,000
<u>Expenditures</u>					
Capital Outlay	0	0	276,000	406,000	130,000
Total Expenditures:	\$0	\$0	\$276,000	\$406,000	\$130,000

**FUND 401-SOLID WASTE FUND
UNIVERSAL SOLID WASTE**

COST CENTER SUMMARY - (3113):

TRENDS & ISSUES:

This cost center is used to account for the Universal Solid Waste Special Assessments and payments to haulers for Solid Waste pick-up service. This cost center supports 2.1 FTEs. Personal Services increased due to a 2% Cost of Living Adjustment (COLA) for non-union staff and changes to Retirement contribution rates set by the State. Operating Expenses increased from the FY13 Adopted Budget due to an increase to promote the curbside recycling program.

REVENUES:

Revenues recorded in this cost center are from Special Assessment collections and interest.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,669,754	12,080,878	11,497,305	11,733,770	236,465
Miscellaneous Revenues	196,365	240,701	146,500	146,000	-500
Less 5% Statutory Reduction	0	0	-582,190	-593,988	-11,798
Other Sources	257,801	0	0	0	0
Total Revenues:	\$12,123,920	\$12,321,579	\$11,061,615	\$11,285,782	\$224,167
<u>Expenditures</u>					
Personal Services	102,192	110,784	110,373	115,439	5,066
Operating Expenses	11,051,842	11,528,374	10,880,422	11,102,088	221,666
Total Expenditures:	\$11,154,035	\$11,639,158	\$10,990,795	\$11,217,527	\$226,732

**FUND 401-SOLID WASTE FUND
HAZARDOUS WASTE**

COST CENTER SUMMARY - (3141):

TRENDS & ISSUES:

This cost center is used to account for the Hazardous Waste Special Assessment. The cost center supports 3.0 FTEs, which is unchanged from FY13 Adopted Budget. The increase in Operating Expenses is a result of a new contract for electronics recycling. Also, there has been an increase in the frequency of the Household Chemical waste disposal contract due to foreclosures. Capital Outlay includes Overpave/reseal at the St. Cloud HCC area and a powerlift for a truck tailgate for the safe handling of heavy electronic waste equipment.

REVENUES:

Revenues in this cost center correspond to special assessment charges collected for hazardous waste drop-off locations and cover the cost of administering the program. Also, additional revenue is collected from interest

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	350,515	353,059	368,560	373,836	5,276
Miscellaneous Revenues	822	1,295	1,200	400	-800
Less 5% Statutory Reduction	0	0	-18,488	-18,712	-224
Other Sources	3,810	123,454	0	0	0
Total Revenues:	\$355,147	\$477,807	\$351,272	\$355,524	\$4,252
<u>Expenditures</u>					
Personal Services	152,975	151,373	150,399	151,700	1,301
Operating Expenses	156,973	169,117	97,525	142,937	45,412
Capital Outlay	0	0	0	5,500	5,500
Total Expenditures:	\$309,947	\$320,490	\$247,924	\$300,137	\$52,213

**FUND 401-SOLID WASTE FUND
SOUTHPORT LANDFILL**

COST CENTER SUMMARY - (3161):

TRENDS & ISSUES:

This cost center accounts for expenditures related to the long-term care requirements of the now closed Southport Landfill that closed in FY10. The FY14 Adopted Budget Operating Expenses to monitor the landfill decreased by 30.4% due to actual costs related to the closure of the landfill.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	302,640	-84,009	700,000	487,207	-212,793
Total Expenditures:	\$302,640	-\$84,009	\$700,000	\$487,207	-\$212,793

**FUND 401-SOLID WASTE FUND
BASS ROAD LANDFILL**

COST CENTER SUMMARY - (3162):

TRENDS & ISSUES:

This cost center accounts for the operations of Bass Road Landfill which closed in FY10. This cost center supports 12.3 FTEs, a decrease of 1.7 from the FY13 Adopted Budget due to the re-allocation of split funded positions. Personal Services increased due to a 2% Cost of Living Adjustment (COLA) for non-union staff and changes to Retirement contribution rates set by the State. Operating Expenses decreased 72% as funds were included in the FY13 Adopted Budget for several heavy equipment repairs. There are fewer pieces of heavy equipment needing repair in FY14.

REVENUES:

Revenues in this cost center are from franchise fees, host fees and other miscellaneous fees. Additional revenues include Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,328,096	1,436,967	1,110,554	1,221,609	111,055
Charges For Services	3,707,357	3,304,251	2,471,771	2,517,901	46,130
Miscellaneous Revenues	14,616	13,509	0	0	0
Less 5% Statutory Reduction	0	0	-179,116	-186,976	-7,860
Fund Balance	0	0	16,035,272	17,076,625	1,041,353
Total Revenues:	\$5,050,069	\$4,754,728	\$19,438,481	\$20,629,159	\$1,190,678
<u>Expenditures</u>					
Personal Services	855,529	871,655	842,499	803,819	-38,680
Operating Expenses	1,676,359	119,431	1,371,017	384,216	-986,801
Total Expenditures:	\$2,531,888	\$991,085	\$2,213,516	\$1,188,035	-\$1,025,481

**FUND 401-SOLID WASTE FUND
CONTAINER ROUTE**

COST CENTER SUMMARY - (3166):

TRENDS & ISSUES:

This cost center accounts for the operations of the recently closed Bass Road Landfill and supports 2.0 FTEs. Personal Services increased due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. For FY14, Operating Expenses decreased due to a reduction in contracted services as the estimated tonnage for refuse disposal has decreased. Capital Outlay includes funds to pave Kenansville drop-off sites and the replacement of one refuse compactor.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Personal Services	146,800	105,941	107,514	108,768	1,254
Operating Expenses	93,206	114,162	91,663	78,810	-12,853
Capital Outlay	0	0	0	66,000	66,000
Total Expenditures:	\$240,007	\$220,103	\$199,177	\$253,578	\$54,401

**FUND 401-SOLID WASTE FUND
FACILITIES MANAGEMENT**

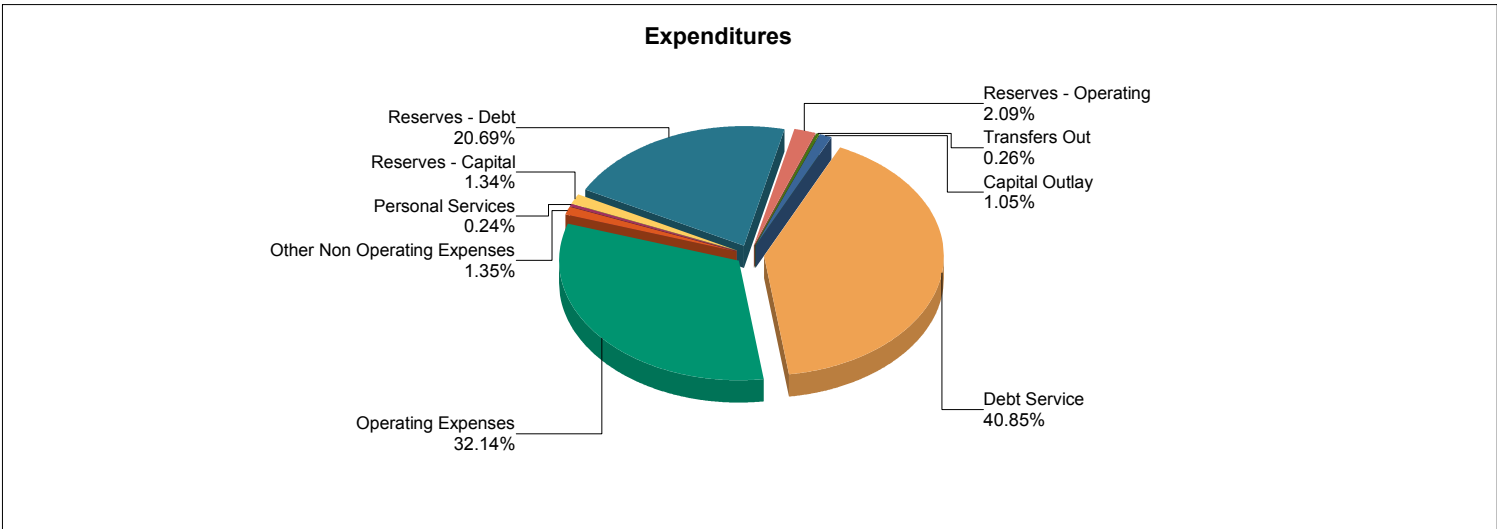
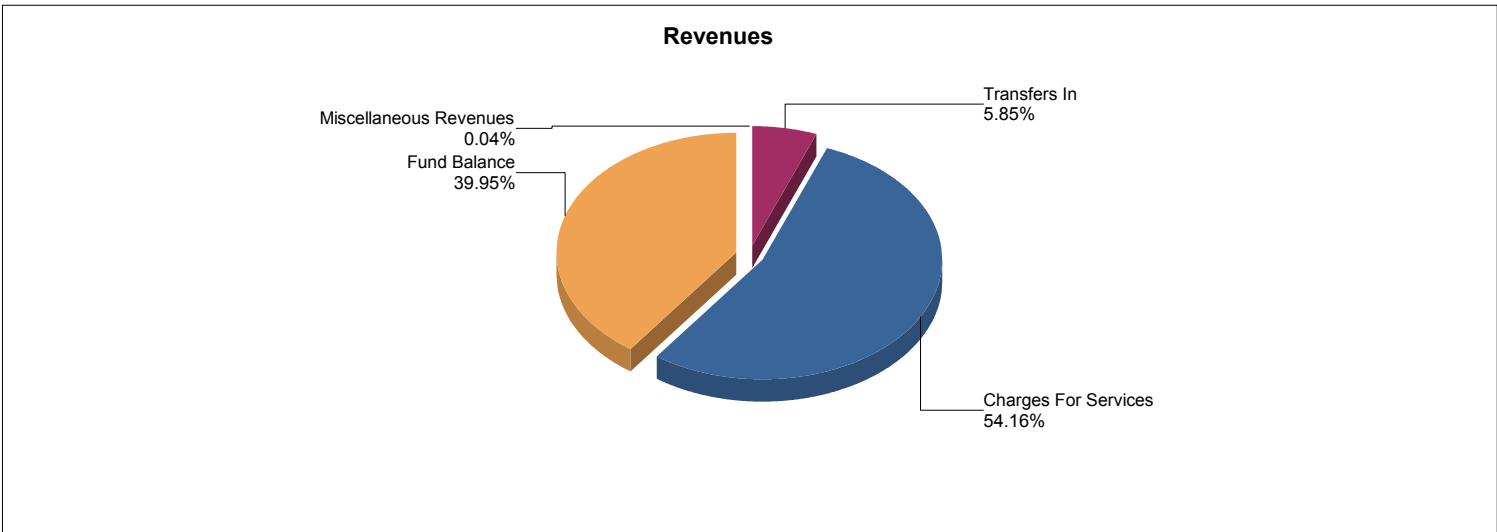
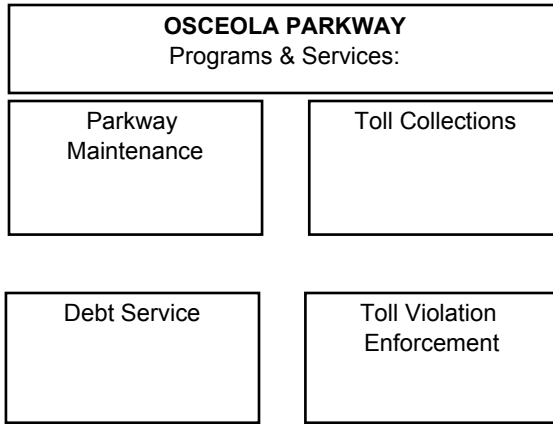
COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Facilities Management is responsible for all routine daily and preventative maintenance, along with repairs, of the facilities at Solid Waste. This office administers all contractual services associated with building operations and processes invoices for services and utilities. Operating Expenditures for FY 14 increased by 46% from the FY13 Adopted Budget for a repair and maintenance project to provide for a handicap ramp at the Bass Road Landfill.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
<u>Expenditures</u>					
Operating Expenses	0	16,206	26,150	38,250	12,100
Total Expenditures:	\$0	\$16,206	\$26,150	\$38,250	\$12,100

FUND 407-OSCEOLA PARKWAY



FUND 407 – OSCEOLA PARKWAY

MISSION STATEMENT:

The mission of the Osceola Parkway is to provide a premier toll road facility strategically and environmentally designed to meet the communities' needs and provide a safe, convenient, and efficient roadway system that can be used by the citizens and visitors of Osceola County. All aspects of this toll road system shall be focused on the safety of the general public and be consistent with providing reliable customer service. The Osceola Parkway staff fully adheres to the principles of honesty, respect, commitment, team work, education and efficiency.

FY14 Goals & Objectives:

Goal 1 – Upgrade County Infrastructure

Objective: Keep Osceola Parkway competitive with surrounding corridors and support economic development efforts in attracting new investment which will result in increased revenue and job creation.

- Maintain existing infrastructure - Upgrade toll equipment to integrate with new toll collection procedures and to interface with new statewide collection system.

Goal 2 – Upgrade County Transportation Network

Objective: Continue to meet Osceola County's needs for a safe, convenient, and efficient system that can be used by residents and visitors.

- Resurfacing on Osceola Parkway west of the Shingle Creek Toll Plaza should be completed by February 2014.

Goal 3 – Improve overall safety of parkway for motorists

Objectives: Signage improvements provide safe travel and direction for residents and visitors throughout the parkway.

- Installation of the Overhead Cantilever Sign #5 Rehabilitation Over East Osceola Parkway (Westbound) Mile Point 8.225

FY13 Accomplishments:

- Successfully maintained approved FY2013 Budget
- Mitigation requirements were met for South Florida Water Management for Shingle Creek and Oak Island.
- Improved relationship with Reedy Creek Improvement District and industry as a whole.

FUND 407-OSCEOLA PARKWAY

FUND SUMMARY:

TRENDS & ISSUES:

Osceola Parkway Fund is an Enterprise Fund under the Strategic Initiatives Department. It provides funding for Osceola Parkway's operations, maintenance and debt service for the Transportation Revenue Refunding Bonds, Series 2004, Osceola Parkway project. Personal Services reflects a 3% increase due to a 2% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased from the FY13 Adopted Budget due to the Road Resurfacing project being moved from Capital to Repairs and Maintenance, in accordance with Generally Accepted Accounting Principles (GAAP). Capital Outlay is for toll equipment upgrade and replacement. Also included in the FY 14 budget is \$9.3 million for Debt Service, as well as \$4.7 million in Reserves for future debt payment. Other Non-Operating Expenses represent funds remitted to Reedy Creek, which is a function of excess revenues collected beyond our operating needs. This Fund does not carry a Reserve for Contingency; however, Reserves for Cash is budgeted to offset timing of revenue receipts and short -term cash flow variations, in accordance with Budget Policy. Reserves for Capital are committed for Capital expenditures; specific projects not identified.

REVENUES:

The primary revenue source for this Fund is tolls, which are anticipated to increase 7.7% for FY14 based on a toll increase that will take effect in April 2014. Additionally, this Fund receives an annual transfer from the Constitutional Gas Tax Fund (Fund 154) in the amount of \$1,375,000 to pay a portion of the debt service payment. Additional revenues include Interest on bank balances and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	11,171,754	11,676,927	11,825,717	12,734,705	908,988
Miscellaneous Revenues	22,499	12,758	10,000	10,000	0
Less 5% Statutory Reduction	0	0	-591,786	-637,235	-45,449
Transfers In	1,432,162	1,375,622	1,375,000	1,375,000	0
Other Sources	311,179	0	0	0	0
Fund Balance	0	0	8,305,464	9,394,885	1,089,421
Total Revenues:	\$12,937,594	\$13,065,307	\$20,924,395	\$22,877,355	\$1,952,960
Expenditures					
Personal Services	44,592	68,021	53,421	55,161	1,740
Operating Expenses	4,221,073	4,075,292	4,887,050	7,351,886	2,464,836
Capital Outlay	0	0	241,500	240,000	-1,500
Debt Service	4,439,246	4,300,196	8,618,575	9,344,575	726,000
Other Non Operating Expenses	1,855,343	1,301,308	286,093	307,820	21,727
Transfers Out	84,303	44,312	73,829	59,445	-14,384
Reserves - Operating	0	0	484,022	477,581	-6,441
Reserves - Debt	0	0	4,733,250	4,733,250	0
Reserves - Capital	0	0	1,543,490	307,637	-1,235,853
Reserves - Assigned	0	0	3,165	0	-3,165
Total Expenditures:	\$10,644,556	\$9,789,130	\$20,924,395	\$22,877,355	\$1,952,960

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	0.85	0.70	0.60	0.60	0.00
Total Personnel:	0.85	0.70	0.60	0.60	0.00

Internal Service Funds

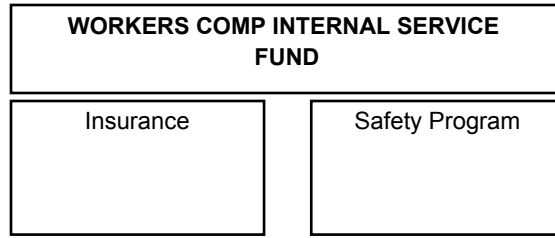
Table of Contents

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	4
503 – Dental Insurance Internal Service Fund.....	6
504 – Health Insurance Internal Service Fund.....	8
505 – Life, Long Term & Short Term Disability & Voluntary Life Internal Service Fund	10
510 – Fleet Internal Service Fund.....	12

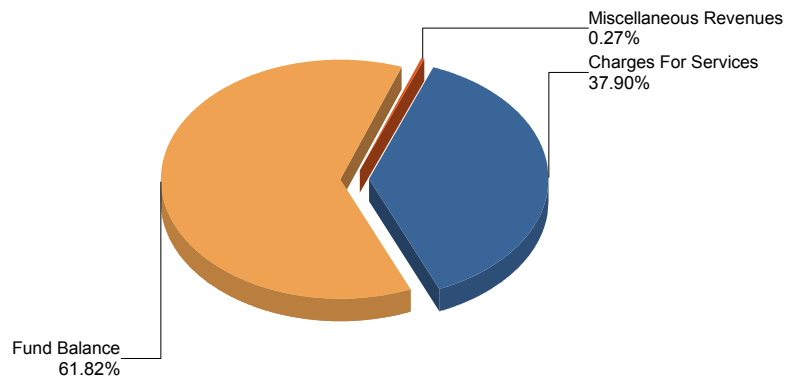
INTERNAL SERVICE FUNDS

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.

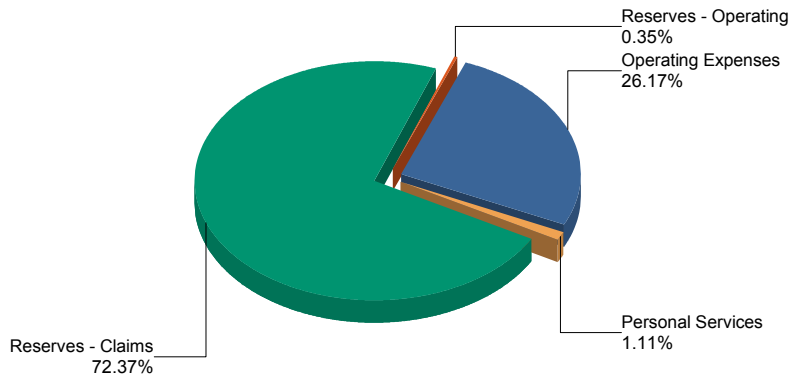
FUND 501-WORKERS COMP INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 501-WORKERS COMP INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

In 1990, the County adopted a self-insured program for Worker's Compensation expenses. As a result, this Fund was created. This Fund directly supports the BOCC Strategic Plan: Cost Effective and High Performing County Government, Objective 4 - Maintain a quality, highly motivated workforce dedicated to serving Osceola County. There were no changes to FTEs from the FY13 Adopted Budget, however, a slight decrease to Personal Services results from employee Open Enrollment selections. Operating Expenditures increased by 1.8% from FY13 Adopted Budget as a result of additional drug tests as part of the Drug Free Workplace initiative. Claims are based on a 75% confidence level as provided in the September 2010 Actuary report. There is no Transfer Out in FY14, as the costs were directly allocated during the Fiscal Year using Direct Bill Credits.

REVENUES:

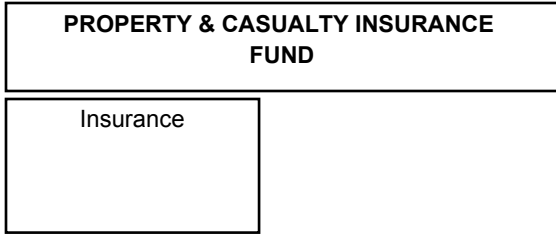
The primary source of revenue is derived from charges related to worker's compensation insurance rates to countywide departments. The FY14 Adopted Budget reflects an increase of 7.5% over the FY13 Adopted Budget as revenue is based on the rates published by the State of Florida. Other sources of revenue are interest earned on bank accounts, reimbursements and Fund Balance from FY13.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	2,465,927	2,425,618	2,824,167	3,053,123	228,956
Miscellaneous Revenues	66,853	89,906	39,848	22,140	-17,708
Less 5% Statutory Reduction	0	0	-1,992	-1,107	885
Transfers In	4,321	0	0	0	0
Other Sources	47,388	0	0	0	0
Fund Balance	0	0	6,926,762	4,979,555	-1,947,207
Total Revenues:	\$2,584,489	\$2,515,524	\$9,788,785	\$8,053,711	\$-1,735,074
Expenditures					
Personal Services	58,826	89,125	90,471	89,574	-897
Operating Expenses	1,917,518	2,683,662	2,070,464	2,107,820	37,356
Transfers Out	233,559	1,099,455	65,098	0	-65,098
Reserves - Operating	0	0	31,133	27,850	-3,283
Reserves - Claims	0	0	7,526,747	5,828,467	-1,698,280
Reserves - Assigned	0	0	4,872	0	-4,872
Total Expenditures:	\$2,209,903	\$3,872,242	\$9,788,785	\$8,053,711	\$-1,735,074

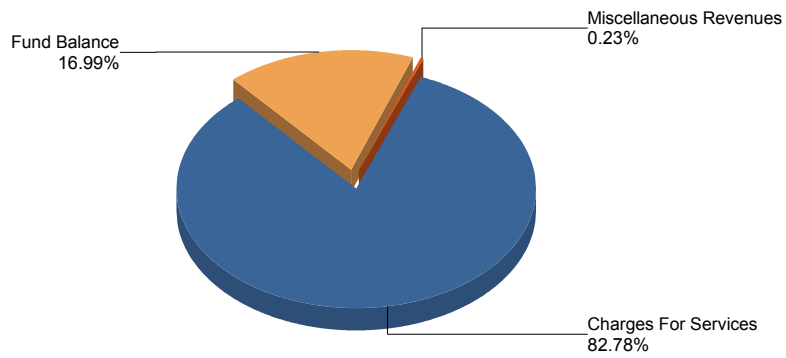
PERSONNEL

	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	0.95	1.43	1.23	1.23	0.00
Total Personnel:	0.95	1.43	1.23	1.23	0.00

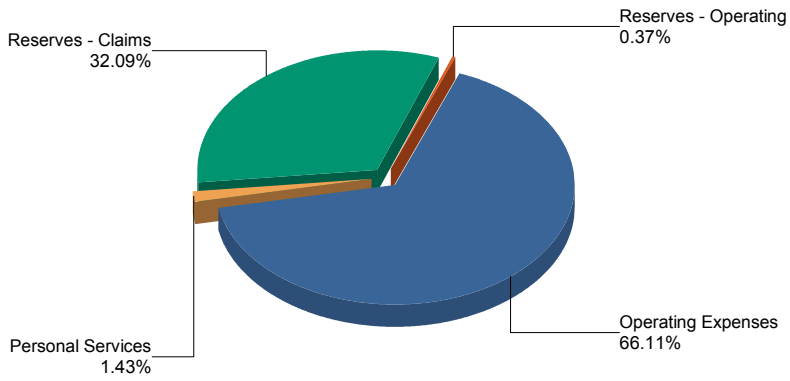
FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

In 1994, the County adopted a self-insurance program for Property & Casualty and General Liability insurances. All County insurance policies and premiums are processed and paid from this Fund. This Fund directly supports the BOCC Strategic Plan: Cost Effective and High Performing County Government, Objective 4 - Maintain a quality, highly motivated workforce dedicated to serving Osceola County. There were no changes to FTEs from the FY13 Adopted Budget, however, a slight decrease in Personal Services results from employee Open Enrollment Selections. Operating Expenditures increased by 6.1% as a result of increases to insurance premiums and claims. Reserves are calculated according to Budget Policies and increased by 65%. Overall, this Fund's budget increased by 19.9% in FY14.

REVENUES:

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. Beginning in FY14, each Department will be charged for claims incurred in the previous fiscal year. This is reflected by a 60% increase from the FY13 Adopted Budget in Charges for Services. Other sources of revenue are interest earned on bank accounts, and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	3,172,759	3,068,883	3,238,024	5,180,929	1,942,905
Miscellaneous Revenues	64,828	147,653	23,843	14,637	-9,206
Less 5% Statutory Reduction	0	0	-957	-732	225
Transfers In	0	280	0	0	0
Other Sources	54,410	0	0	0	0
Fund Balance	0	0	1,958,137	1,063,455	-894,682
Total Revenues:	\$3,291,997	\$3,216,816	\$5,219,047	\$6,258,289	\$1,039,242
Expenditures					
Personal Services	61,304	90,075	90,471	89,574	-897
Operating Expenses	3,682,955	4,643,772	3,899,079	4,137,572	238,493
Transfers Out	4,427,105	17,408	0	0	0
Reserves - Operating	0	0	45,027	22,900	-22,127
Reserves - Claims	0	0	1,179,583	2,008,243	828,660
Reserves - Assigned	0	0	4,887	0	-4,887
Total Expenditures:	\$8,171,365	\$4,751,256	\$5,219,047	\$6,258,289	\$1,039,242

PERSONNEL

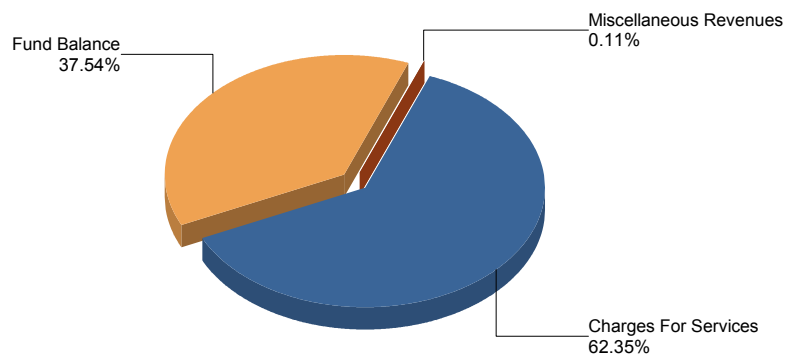
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Full Time:	0.95	1.43	1.23	1.23	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.95	1.43	1.23	1.23	0.00

FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

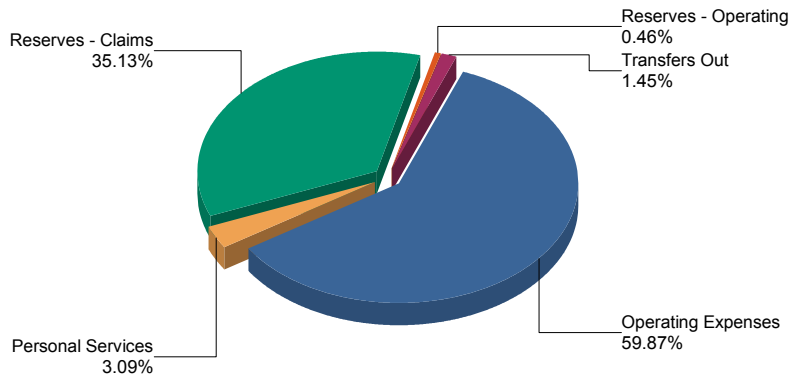
**DENTAL INSURANCE INTERNAL SERVICE
FUND**

Insurance

Revenues



Expenditures



FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

In 1990, the County adopted a self-insured dental insurance program to administer the Dental program and to pay premiums for the County. There were no changes to FTEs from the FY13 Adopted Budget, however, Personal Services decreased by 10.4% from the FY13 Adopted Budget due to positions that became vacant during FY13 and were hired at lower salaries. Operating Expenditures slightly decreased by less than 1%. Transfers out to the General Fund increased by 32.9% based on the cost allocation plan. Reserves are calculated according to Budget Policies and reflect a 12% increase. Overall, this Fund's budget increased 3.8% in FY13.

REVENUES:

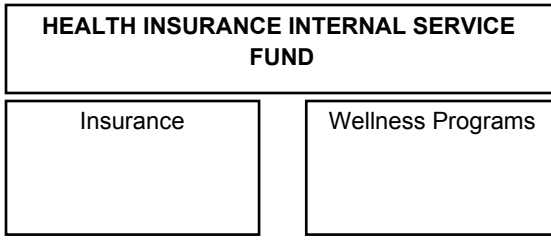
The primary source of revenue is derived from charges related to dental insurance rates to countywide departments and employee contributions to their family's dental insurance. Revenues for FY14 increased by 3.8% due to open enrollment selections. Other sources of revenue are interest earned on bank accounts, and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	841,346	746,859	779,270	930,216	150,946
Miscellaneous Revenues	4,259	4,776	2,000	1,645	-355
Less 5% Statutory Reduction	0	0	-100	-82	18
Transfers In	0	47	0	0	0
Fund Balance	0	0	656,140	559,961	-96,179
Total Revenues:	\$845,605	\$751,682	\$1,437,310	\$1,491,740	\$54,430
Expenditures					
Personal Services	44,030	44,737	51,435	46,074	-5,361
Operating Expenses	855,795	785,725	893,602	893,136	-466
Transfers Out	40,271	47,779	16,291	21,645	5,354
Reserves - Operating	0	0	15,338	6,800	-8,538
Reserves - Claims	0	0	457,743	524,085	66,342
Reserves - Assigned	0	0	2,901	0	-2,901
Total Expenditures:	\$940,095	\$878,240	\$1,437,310	\$1,491,740	\$54,430

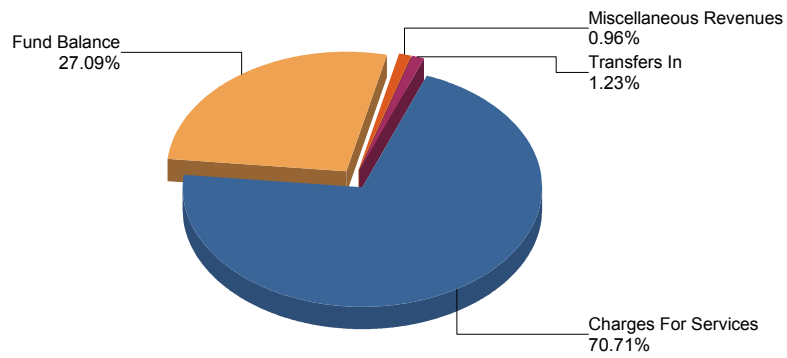
PERSONNEL

	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	0.78	0.88	0.68	0.68	0.00
Total Personnel:	0.78	0.88	0.68	0.68	0.00

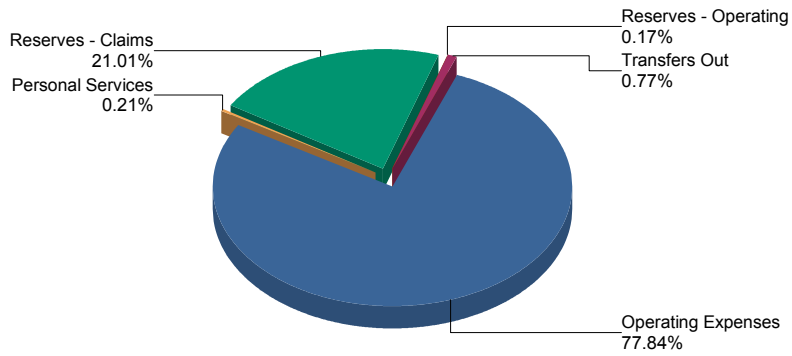
FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in 2000 to fund health insurance costs and became self-insured in Fiscal Year 2009. Premiums for the entire County are paid out of this Fund. There were no changes to FTEs, however, Personal Services decreased by 10.6% from FY13 Adopted Budget due to positions that became vacant during FY13 and were hired at lower salaries. Operating Expenditures slightly increased by less than 1%. A decrease in Transfers Out to the General Fund by 27% from the FY13 Adopted Budget is based on the cost allocation plan. Reserves are calculated according to Budget Policies and reflect a decrease of 16%. Overall, this Fund's budget decreased 4.3% in FY14.

REVENUES:

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions to their family's health insurance. Revenues for FY14 increased by 4.3%. Other sources of revenue are interest earned on bank accounts, and Fund Balance.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	17,067,100	14,536,165	16,389,952	16,043,092	-346,860
Miscellaneous Revenues	173,629	1,032,150	32,152	218,261	186,109
Less 5% Statutory Reduction	0	0	-1,608	-10,913	-9,305
Transfers In	31,894	212,970	210,061	279,090	69,029
Other Sources	1,248,682	0	95,530	0	-95,530
Fund Balance	0	0	6,963,919	6,147,112	-816,807
Total Revenues:	\$18,521,305	\$15,781,284	\$23,690,006	\$22,676,642	-\$1,013,364
Expenditures					
Personal Services	41,039	45,179	52,002	46,518	-5,484
Operating Expenses	16,412,941	14,499,329	17,648,397	17,651,654	3,257
Transfers Out	312,640	233,938	240,507	175,691	-64,816
Reserves - Operating	0	0	58,865	38,429	-20,436
Reserves - Claims	0	0	5,687,361	4,764,350	-923,011
Reserves - Assigned	0	0	2,874	0	-2,874
Total Expenditures:	\$16,766,620	\$14,778,446	\$23,690,006	\$22,676,642	-\$1,013,364

PERSONNEL

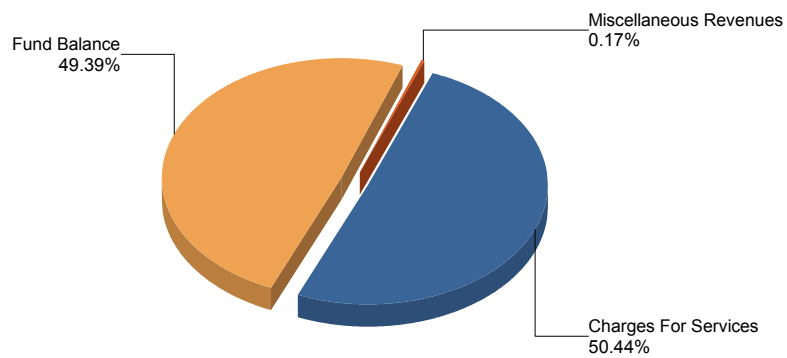
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	0.79	0.89	0.69	0.69	0.00
Total Personnel:	0.79	0.89	0.69	0.69	0.00

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

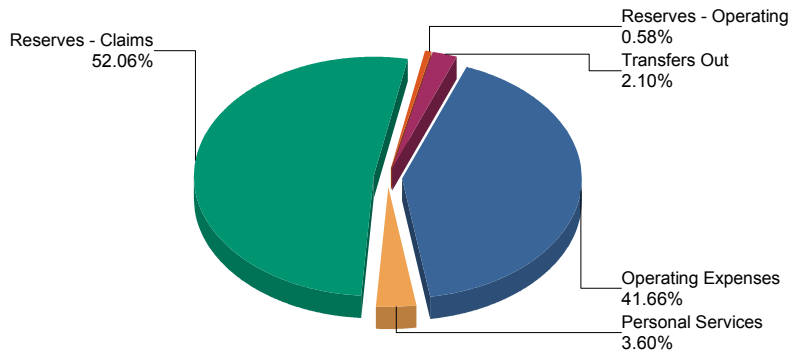
**LIFE, LTD, VOL. LIFE INTERNAL SERVICE
FUND**

Insurance

Revenues



Expenditures



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

FUND SUMMARY:

TRENDS & ISSUES:

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund was established to facilitate the revenue collection and payments for these insurance coverage countywide and is managed by the Human Resources office. There were no changes to FTEs, however, Personal Services decreased by 10.4% from FY13 Adopted Budget due to positions that became vacant in FY13 and were hired at lower salaries. Operating Expenditures increased by 12.6% due to increases to insurance premium. Transfers Out to the General Fund decreased by 62.4% based on the cost allocation plan. Reserves are calculated according to Budget Policies and slightly decreased by less than 1%. Overall, this Fund's budget increased 0.5% in FY14.

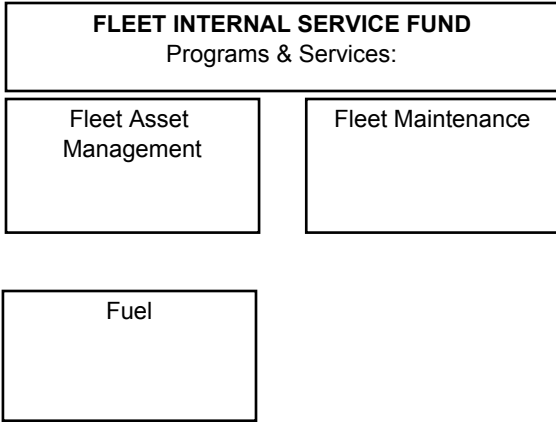
REVENUES:

The primary source of revenue is derived from charges related to life, long term, short term disability rates to countywide departments and employees. Other sources of revenue are interest earned on bank accounts and Fund Balance.

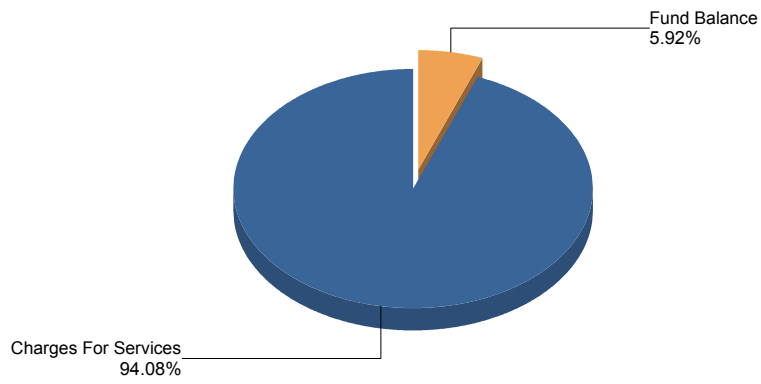
	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	759,915	653,100	679,635	646,302	-33,333
Miscellaneous Revenues	2,684	3,619	2,359	2,166	-193
Less 5% Statutory Reduction	0	0	-118	-108	10
Transfers In	0	47	0	0	0
Other Sources	1,533	0	0	0	0
Fund Balance	0	0	592,536	632,925	40,389
Total Revenues:	\$764,132	\$656,766	\$1,274,412	\$1,281,285	\$6,873
Expenditures					
Personal Services	44,045	44,737	51,435	46,074	-5,361
Operating Expenses	677,154	493,272	474,267	533,789	59,522
Transfers Out	52,377	50,672	71,759	26,959	-44,800
Reserves - Operating	0	0	10,063	7,400	-2,663
Reserves - Claims	0	0	663,986	667,063	3,077
Reserves - Assigned	0	0	2,902	0	-2,902
Total Expenditures:	\$773,576	\$588,681	\$1,274,412	\$1,281,285	\$6,873

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	0.78	0.88	0.68	0.68	0.00
Total Personnel:	0.78	0.88	0.68	0.68	0.00

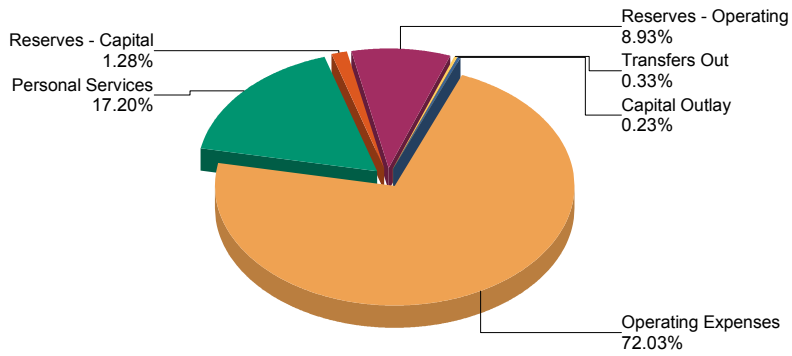
FUND 510-FLEET INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 510- FLEET INTERNAL SERVICE FUND

Fleet

Goals

The objective of the Fleet Maintenance Section is to provide oversight and coordination of small vehicle repairs and maintenance through the Sheriff's Office and to provide 24/7 service to fire rescue/EMT 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:

1. Provide quality Fleet Maintenance and repair to County departments
 - a. Maintain equipment at a 90% or higher operational ready rate.
 - b. Initiate the repair of all emergency equipment within 4 operational hours of receipt of parts.
 - c. Maintain the records of 100% services and repairs to the fleet.
 - d. Schedule services of equipment within a 14 operational day period of requirement.
 - e. Achieve 100% of mechanic staff possesses ASE and EVT certifications.
 - f. Maintain a 98% parts inventory control.
2. Be an integral part of emergency operations
 - a. Perform road assistance and clearing during emergency operations.
 - b. Perform technical inspection of all county generators within 10 days of a projected hurricane.
 - c. Offer 24/7 Repair & Maintenance on all County wide vehicles and equipment during inclement weather (i.e. brush fires, hurricanes, tornado).
3. Operate Fleet within required safety standards.
 - a. Maintain a 95% safety rating to reduce lost time due to work related accidents
4. Provide Fuel services to County departments
 - a. Keep fuel point in compliance with FDEP and EPA standards, passing all annual inspections.
 - b. Provide a monthly report of inventory and issues.
5. Provide repair and maintenance services to all other small and off-road County equipment

Accomplishments

1. Fleet Management and Vehicle Replacement Plan: Implementation
2. Simpson Road Fuel Tank Abandonment and Removal
3. Converted LED lighting Fire Rescue Trucks
4. Implementation of Non-Ethanol Gas for small equipment to improve operational life and reduce frequency and cost of repairs.

FUND 510-FLEET INTERNAL SERVICE FUND

FUND SUMMARY:

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. This fund supports 11.65 FTEs which is a decrease of 0.5 from FY13 Adopted Budget as a result of the re-allocation of split funded positions. Beginning in FY12, small County vehicles have been serviced at the Sheriff's maintenance facility rather than by Fleet; therefore, only revenues from Road & Bridge, Fire/Rescue and Solid Waste are collected for maintenance. The overall operating budget reflects an increase of 2.2% from the FY13 Adopted Budget due to an increase in Repair and Maintenance – Automotive and an increase in fuel costs. Capital Outlay includes funds to construct a canopy to cover the oil storage tanks. Transfers Out represents funds for Intergovernmental Radio Communications. Reserves Operating are comprised of Reserves for Contingency which equal 4% of the total operating budget. The FY14 Adopted Budget is \$4,366,688 and reflects an increase of 4% from the FY13 Adopted Budget.

REVENUES:

The revenues are based on the department's current rates and reflect a projection of the actual revenues to date. In FY14, revenues collected are expected to increase to reflect current trends. Revenues from repair and maintenance services are collected from Road & Bridge, Fire Rescue and Solid Waste. Other funding source includes Balance Forward which represents carried forward funds from previous fiscal years.

	FY11 Actuals:	FY12 Actuals:	FY13 Adopted:	FY14 Adopted:	FY14 - FY13:
Revenues					
Charges For Services	3,203,819	3,229,458	3,764,340	4,108,388	344,048
Miscellaneous Revenues	15,957	3,178	0	0	0
Transfers In	19,804	10,478	197,372	0	-197,372
Fund Balance	0	0	232,736	258,300	25,564
Total Revenues:	\$3,239,580	\$3,243,114	\$4,194,448	\$4,366,688	\$172,240
Expenditures					
Personal Services	700,123	735,505	745,062	750,980	5,918
Operating Expenses	2,272,385	2,471,117	3,077,791	3,145,536	67,745
Capital Outlay	0	0	203,870	10,000	-193,870
Other Non Operating Expenses	365	0	0	0	0
Transfers Out	0	756	756	14,201	13,445
Reserves - Operating	0	0	128,859	390,000	261,141
Reserves - Capital	0	0	0	55,971	55,971
Reserves - Assigned	0	0	38,110	0	-38,110
Total Expenditures:	\$2,972,873	\$3,207,378	\$4,194,448	\$4,366,688	\$172,240

PERSONNEL					
	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY14 -FY13:
Full Time:	14.20	12.20	12.15	11.65	-0.50
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	14.20	12.20	12.15	11.65	-0.50

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
125 – Environmental Land Maintenance Fund	4
134 - Countywide Fire Fund	5
141 – Boating Improvement Fund	6
154 - Constitutional Gas Tax Fund	7
306 - Local Option sales Tax Fund	8
315 - General Capital Outlay Fund	11
326 - Transportation Improvement Fee Capital Fund	12
401 – Landfill Fund	13

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 FY14-18 CIP is funded primarily by the Local Infrastructure Sales Surtax Fund (Fund 306). The CIP encompasses the four Goals of the County's Strategic Plan. The Goals are as follows:

- Grow and Diversify the County's Economy
- Cost Effective and High Performing County Government
- Upgrade County Infrastructure and Transportation Network: Prepared for Growth
- Create Great Neighborhoods for Future: Safe and Livable

The following pages identify projects that are funded in FY14. Towards the beginning of the calendar year there will be a Board workshop scheduled to review and prioritize the CIP Projects in preparation for the FY15-FY19 CIP.

Fund 001 - GENERAL FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2014/18
	FY 2014	FY 2015	FY 2016	FY 2017	
<u>Community Development</u>					
1400 - Community Development Projects					
Gateway Markers - 1430	200,000	0	0	0	0
Total: 1400 - Community Development Projects	200,000	0	0	0	200,000
Total: Community Development	200,000	0	0	0	200,000
Total: 001	200,000	0	0	0	200,000

Fund 104 - TOURIST DEVELOPMENT TAX FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2014/18
	FY 2014	FY 2015	FY 2016	FY 2017	
Convention Visitors Bureau					
7500 - TDT Projects					
Austin Tindall Expansion - 7590	2,547,600	2,557,100	0	0	5,104,700
Austin Tindall Pedestrian Bridge - 7550	70,000	0	0	0	70,000
OHP - Exterior Stage and Power - 7504	0	0	0	0	0
OHP - Fencing & Modification to Better Define Property - 7505	0	0	0	0	0
OHP - Forklift - 7010	65,000	0	0	0	65,000
OHP - Kitchen & Ballroom at Exhibition Bldg - 7009	2,500,000	0	0	0	2,500,000
OHP - Landscape Enhancement - 7598	2,500,000	0	0	0	2,500,000
OHP - Silver Spurs Arena Amp Rack - 7594	50,000	0	0	0	50,000
OHP - Surveillance System - 7593	100,000	0	0	0	100,000
Stadium - LED Message Panel - 7591	300,000	0	0	0	300,000
Stadium Backfield Lights - 7599	1,180,000	0	0	0	1,180,000
Stadium Covered Pavilion - New7500	32,000	0	0	0	32,000
Stadium Shade Structure - 7592	210,000	0	0	0	210,000
Total: 7500 - TDT Projects	9,554,600	2,557,100	0	0	12,111,700
Total: Convention Visitors Bureau	9,554,600	2,557,100	0	0	12,111,700
Parks					
7200 - Parks Projects					
Oren Brown Park Expansion - 7287	1,670,857	0	0	0	1,670,857
Total: 7200 - Parks Projects	1,670,857	0	0	0	1,670,857
Total: Parks	1,670,857	0	0	0	1,670,857
Total: 104	11,225,457	2,557,100	0	0	13,782,557

Fund 125 - ENVIR LAND MAINTENANCE

Program / Function / Project <u>Community Development</u>	Proposed CIP by Fiscal Year				Total 2014/18
	FY 2014	FY 2015	FY 2016	FY 2017	
1400 - Community Development Projects					
Camp Lonesome - 1491	180,700	0	0	0	0
Cherokee Point - 1417	241,840	400,000	0	0	0
Shingle Creek Regional Park - 7280	0	491,330	0	0	0
Total: 1400 - Community Development Projects	422,540	891,330	0	0	0
Total: Community Development Total: 125	422,540	891,330	0	0	0
					1,313,870
					1,313,870

Fund 134 - COUNTYWIDE FIRE FUND

Program / Function / Project <u>Public Safety</u>	Proposed CIP by Fiscal Year				Total 2014/18	
	FY 2014	FY 2015	FY 2016	FY 2017		FY 2018
2100 - Public Safety Projects						
Fire/EMS Equipment - 2700	692,154	0	459,448	0	253,271	1,404,873
LifePak 15 Monitors - 2221	290,000	290,000	290,000	0	0	870,000
Overstreet Fire Station - 2166	1,500,000	1,500,000	0	0	0	3,000,000
Reunion Area Fire Station - 2164	0	0	1,500,000	1,500,000	0	3,000,000
Station Generators - 2165	128,151	64,075	0	0	0	192,226
Total: 2100 - Public Safety Projects	2,610,305	1,854,075	2,249,448	1,500,000	253,271	8,467,099
Total: Public Safety	2,610,305	1,854,075	2,249,448	1,500,000	253,271	8,467,099
Total: 134	2,610,305	1,854,075	2,249,448	1,500,000	253,271	8,467,099

Fund 141 - BOATING IMPROVEMENT FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2014/18
	FY 2014	FY 2015	FY 2016	FY 2017	
Community Development					
1400 - Community Development					
Projects					
Granada Boat Ramp - 1470	198,624	0	0	0	0
Lake Cypress Boat Ramp - 1401	65,675	0	0	0	0
Total: 1400 - Community Development	264,299	0	0	0	0
Projects					
Total: Community Development	264,299	0	0	0	0
Total: 141	264,299	0	0	0	0

Fund 154 - CONSTITUTIONAL GAS TAX FUND

Program / Function / Project <u>Public Works</u>	Proposed CIP by Fiscal Year					Total 2014/18
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
4100 - Public Works Projects						
Dirt Road Paving - 4241	0	756,580	742,824	760,950	755,630	3,015,984
Total: 4100 - Public Works Projects	0	756,580	742,824	760,950	755,630	3,015,984
4300 - Transportation Projects						
Intersection Safety & Efficiency Projects (TSM) - 3480	0	0	0	0	0	0
Total: 4300 - Transportation Projects	0	0	0	0	0	0
Total: Public Works	0	756,580	742,824	760,950	755,630	3,015,984
Total: 154	0	756,580	742,824	760,950	755,630	3,015,984

Fund 306 - LOCAL OPTION SALES TAX FUND

Program / Function / Project <u>Community Development</u> 1400 - Community Development Projects	Proposed CIP by Fiscal Year				Total 2014/18	
	FY 2014	FY 2015	FY 2016	FY 2017		FY 2018
Lake Toho Community Park - 7270	540,000	0	0	0	0	540,000
Makinson Island - 7219	80,000	0	0	0	0	80,000
Overstreet Landing - 7273	52,000	0	0	0	0	52,000
Shingle Creek Regional Park - 7280	0	855,031	856,663	0	0	1,711,694
Total: 1400 - Community Development Projects	672,000	855,031	856,663	0	0	2,383,694
Total: Community Development						2,383,694
Constitutionals						
9100 - Constitutionals Projects						
S.O. New Vehicle Purchases - 9195	0	625,118	630,000	630,000	630,000	2,515,118
S.O. Vehicle Replacement - 3398	2,169,990	1,554,953	1,700,000	1,700,000	1,700,000	8,824,943
SO - Training Facility & Shooting Range - 2032	0	0	0	0	0	0
Total: 9100 - Constitutionals Projects	2,169,990	2,180,071	2,330,000	2,330,000	2,330,000	11,340,061
Total: Constitutionals						11,340,061
Fire Rescue and EMS						
9800 - Communications Projects						
Tower Site F- Land Purchase - new1306	0	250,000	0	0	0	250,000
Total: 9800 - Communications Projects	0	250,000	0	0	0	250,000
Total: Fire Rescue and EMS						250,000
Parks						
7200 - Parks Projects						
BVL Community Park - 7216	0	0	1,450,000	0	0	1,450,000
Total: 7200 - Parks Projects	0	0	1,450,000	0	0	1,450,000
Total: Parks						1,450,000

Fund 306 - LOCAL OPTION SALES TAX FUND

Public Safety

2100 - Public Safety Projects

Fire/EMS Equipment - 2700	0	0	0	0	0	0
	0	0	0	0	0	0
Total: 2100 - Public Safety Projects	0	0	0	0	0	0

Public Works

3800 - Stormwater Projects

Metal Culvert Replacement - 3817	300,000	300,000	300,000	300,000	300,000	1,500,000
St. Cloud Manor Stormwater Improvement - new1315	0	250,000	500,000	0	250,000	1,000,000
	300,000	550,000	800,000	300,000	550,000	2,500,000
Total: 3800 - Stormwater Projects	300,000	550,000	800,000	300,000	550,000	2,500,000

4100 - Public Works Projects

American Disabilities Act Sidewalk Upgrade - 4201	250,000	0	0	0	0	250,000
County Sidewalks - 4655	0	0	0	0	0	0
Fleet Vehicle Replacement - 4204	670,067	0	0	0	0	670,067
Mac Overstreet Property - new4198	0	3,697,003	0	0	0	3,697,003
Proximity System - new14003	0	275,000	0	0	0	275,000
Stormwater Project - New4100	400,000	0	0	0	0	400,000
	1,320,067	3,972,003	0	0	0	5,292,070
Total: 4100 - Public Works Projects	1,320,067	3,972,003	0	0	0	5,292,070

4300 - Transportation Projects

Bill Beck Blvd - Phase I - 4670	0	0	0	0	12,262,943	12,262,943
Boggy Creek Road Phase I - 7011	0	0	0	0	0	0
Boggy Creek Road Phase II - 3019	0	0	0	0	19,844,478	19,844,478
Bridge Rehabilitation - 4359	260,000	300,000	200,000	310,000	200,000	1,270,000
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	9,079,770	9,079,770
Carroll St - JYP to Michigan - 4316	0	1,349,932	0	7,500,000	7,749,663	16,599,595
Hickory Tree Rd Safety Upgrade - 4328	0	0	0	0	250,000	250,000
Hoagland Blvd Ph 2 & 3 - new1320	0	0	0	0	71,052,596	71,052,596
Intersection Safety & Efficiency Projects (TSM) - 3480	0	0	0	0	0	0
Mass Transit Preliminary Design - 4394	0	0	0	0	1,500,000	1,500,000
Neptune Road Phase IIA - 4331	0	0	0	0	38,873,690	38,873,690
Old Canoe Creek Road - 4375	0	0	0	0	40,634,448	40,634,448
Poinciana Blvd Phase III - 4341	0	0	0	0	0	0
SunRail - 4950	0	0	0	0	0	0

Fund 306 - LOCAL OPTION SALES TAX FUND

Traffic Signal Replacement - 4352	0	500,000	500,000	500,000	500,000	2,000,000
Total: 4300 - Transportation Projects	260,000	2,149,932	700,000	8,310,000	201,947,588	213,367,520
Total: Public Works	1,880,067	6,671,935	1,500,000	8,610,000	202,497,588	221,159,590
Total: 306	4,722,057	9,957,037	6,136,663	10,940,000	204,827,588	236,583,345

Fund 315 - GEN CAP OUTLAY FUND

Program / Function / Project <u>Public Works</u>	Proposed CIP by Fiscal Year				Total 2014/18
	FY 2014	FY 2015	FY 2016	FY 2017	
4300 - Transportation Projects					
Mass Transit Preliminary Design - 4394	0	0	0	0	0
SunRail - 4950	23,000,000	0	0	0	0
Total: 4300 - Transportation Projects	23,000,000	0	0	0	0
Total: Public Works	23,000,000	0	0	0	0
Total: 315	23,000,000	0	0	0	0

Fund 326 - TRANS IMP FEE CAPITAL FUND

Program / Function / Project <u>Public Works</u>	Proposed CIP by Fiscal Year				Total 2014/18
	FY 2014	FY 2015	FY 2016	FY 2017	
4300 - Transportation Projects					
Boggy Creek Road Phase I - 7011	0	0	0	0	12,694,998
Boggy Creek Road Phase II - 3019	0	0	0	0	0
Poinciana Blvd Phase III - 4341	0	20,022,223	0	0	20,022,223
Total: 4300 - Transportation Projects	0	20,022,223	0	0	12,694,998
Total: Public Works	0	20,022,223	0	0	32,717,221
Total: 326	0	20,022,223	0	0	32,717,221

Fund 401 - LANDFILL FUND

Program / Function / Project <u>Public Works</u>	Proposed CIP by Fiscal Year				Total 2014/18
	FY 2014	FY 2015	FY 2016	FY 2017	
3100 - Environmental Services Projects					
Solid Waste Vehicle Replacement - 3199	130,000	0	0	0	0
Total: 3100 - Environmental Services Projects	130,000	0	0	0	130,000
Total: Public Works	130,000	0	0	0	130,000
Total: 401	130,000	0	0	0	130,000

Program / Function / Project	Proposed CIP by Fiscal Year				Total
	FY 2014	FY 2015	FY 2016	FY 2017	
Report Grand Total:	42,574,658	36,038,345	9,128,935	13,200,950	218,531,487
					319,474,375

Appendix Table of Contents

Title	Page
Mandated Programs	1
Glossary	3

OSCEOLA COUNTY 2013-2014 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES						COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE		
JAIL (2101)	\$ 24,994,100	\$ 874,127	\$ 24,119,973	FS 950.001		92% of jail's population that has not been sentenced
PROPERTY APPRAISER (9141)	\$ 5,157,634	\$ -	\$ 5,157,634	FS 145.10, FS 195.087		\$125,000 of budget is allocated for TRIM notices, FS 200.65.
TAX COLLECTOR (9131)	\$ 6,178,669	\$ 2,312,228	\$ 3,866,441	FS 145.11, 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)	\$ 3,393,354	\$ -	\$ 3,393,354	FS 145.09		
HEALTH DEPARTMENT (9641)	\$ 559,961	\$ -	\$ 559,961	FS 154.01		
INDIGENT BURIALS (6173)	\$ 45,000	\$ -	\$ 45,000	FS 406.50		Includes \$35,000 for burials and \$9,500 for plots.
MEDICAID (6173)	\$ 4,349,038	\$ -	\$ 4,349,038	FS 409.915		
COURT SYSTEM (4125, 6181, 2161, 1551, 1561)	\$ 1,722,447	\$ -	\$ 1,722,447	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)	\$ 112,457	\$ 75,552	\$ 36,905	FS 29.008 (3)(a)		Funded through Traffic Fees.
HEALTH CARE RESPONSIBILITY ACT (HCRA) (6173)	\$ 1,123,464	\$ -	\$ 1,123,464	FS 154.3105		
MEDICAL EXAMINER (2192)	\$ 656,043	\$ -	\$ 656,043	FS 406.08		
MENTAL HEALTH/BAKER ACT (N001301001)	\$ 400,000	\$ -	\$ 400,000	FS 394.462		
CRIMINAL JUSTICE PLAN ANALYST (2101)	\$ 84,450	\$ -	\$ 84,450	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)	\$ 477,285	\$ 477,285	\$ -			Administrative Order No. 2010-12
EMERGENCY MANAGEMENT (2141)	\$ 394,093	\$ -	\$ 394,093	FS 401.117		

OSCEOLA COUNTY 2013-2014 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
OFFICE OF MANAGEMENT & BUDGET (1241)	\$ 649,866	\$ -	\$ 649,866	FS 200.065	Truth in Millage
DRUG LAB (2118)	\$ 233,949	\$ 194,969	\$ 38,980		Administrative Order No. 2007-04-01
DRUG COURT (1522)	\$ 376,923	\$ 31,783	\$ 345,140		Administrative Order No. 2007-04-01
INMATE MEDICAL PROGRAM (2114)	\$ 4,678,670	\$ 247,832	\$ 4,430,838	FS 951.032	92% of jail's population that has not been sentenced
JUVENILE JUSTICE (9819)	\$ 465,388	\$ -	\$ 465,388	FS 985.686	
ANIMAL CONTROL (2119, 2120)	\$ 724,568	\$ 157,700	\$ 566,868	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)	\$ 105,954	\$ -	\$ 105,954	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	\$ 56,993,180	\$ 4,416,342	\$ 52,576,838		

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.
Actuals	Revenues and expenditures that have occurred and are reported.
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.
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 Supplement	A receipt that increases the budget from a source not anticipated in the budget, but is received for a particular purpose including, but not limited to, grants, donations, gifts, reimbursements for damages and must be appropriated and expended for the intended purpose of said receipt. Also includes an allocation from a contingency or reserve account, an allocation from another department/capital project or any change which increases or decreases the budget of an Enterprise or Proprietary Fund. Supplements may be approved by the Board as part of the Consent Agenda
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.

GLOSSARY

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.
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.
Consumer Price Index (CPI)	A program that produces monthly data on changes in the prices paid by urban consumers for goods and services.
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.

GLOSSARY

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 XX (FYXX)	The 12-month fiscal period that begins October 1, 20XX and ends September 30 th of the following year. It is generally referred to as FYXX (insert last 2 digits of the year).
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 government funds.
General Fund	A 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

GLOSSARY

	the accounting profession through independent entities such as the Governmental Accounting Standards Board.
GASB	(Governmental Accounting Standards Board) - Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	The category of funds, which include general, special revenue, capital project and debt service. These funds account for short-term activities.
Grants	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments.
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.
Project Ledger	Also known as <i>Job Ledger</i> , is a subsidiary accounting ledger utilized to monitor and account for detailed financial records of projects across multiple years.

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 per Florida Statue 129.06(2) (b).
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.
Save-Our-Homes	Section 193.155(1), F.S. provider, beginning in 1995 or the year after the property receives homestead exemption; an annual

GLOSSARY

	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.
User Fees	Fees charged for direct receipt of a public service.