

ADOPTED BUDGET



Osceola County

Fiscal Year 2016 Adopted Budget



Board of County Commissioners:

Viviana Janer, Chairwoman

District 2

Cheryl Grieb, Vice Chairwoman

District 4

Michael E. Harford, Commissioner

District 1

Brandon Arrington, Commissioner

District 3

Fred Hawkins Jr., Commissioner

District 5

ADOPTED - September 21, 2015

Fiscal Year 2016/2017 Adopted Budget

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Introduction

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INTRODUCTION

Osceola County is a Charter County which was instituted on October 1, 1992. It is the sixth largest county in the State of Florida which is comprised of two cities, Kissimmee and St. Cloud. Osceola County 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."

Every year the County develops a budget in accordance with Chapters 129 and 200 of the Florida Statutes (F.S.). Chapter 129 guides overall budget development and administration while Chapter 200 provides specific directions for the annual levy of property taxes and the corresponding budget adoption timeline.

To begin the process the County took a number of steps which led to the adoption of a County budget. This included having Strategic Planning Workshops with the Board of County Commissioners on January 26, 2015 and April 8, 2015. Those Workshops provided the direction for the FY6 budget development. After the Departments submitted the budget requests, numerous budget review meetings were held with County Administration in June. This was in preparation for the adoption of the Fiscal Year 2016 (FY16) Budget which by State Statute, begins October 1 and ends September 30 each year; the FY16 budget year is October 1, 2015 through September 30, 2016. On July 10th a Budget and Strategic Planning Workshop was held with the BOCC to obtain direction for the FY16 Recommended Budget. On July 20, 2015 the County Manager submitted his Recommended Budget to the Board for review and recommendations followed by a Special Meeting to establish the rolled-back millage rates, proposed millages, and to set the date, time and location of the First Public Hearing. Additionally, on that date during the Regular Board meeting the FY16 Strategic Plan was adopted. On September 3, 2015 the First Public Hearing was held to discuss the FY16 Tentative Millage Rates and Budget, to set the Final Public Hearing date and location, and to direct staff to advertise the Tentative Millage Rates and Budget in a newspaper of general paid circulation as mandated by F.S. 200. Following the First Public Hearing, a Special Assessment Public Hearing was held on September 3rd to adopt the Special Assessments Rates for the County's Municipal Service Benefit Units (MSBUs). This process, which began in June, concluded with a Final Public Hearing held on September 21, 2015 to adopt the Fiscal Year 2016 Budget.

As the County is experiencing many positive signs that the economy is beginning to recover as property valuations increased by 7.54% over prior year, valuation has not recovered to pre-recession levels. The Board of County Commissioners was dedicated to providing the citizens of this County with quality services without increasing the millage rates. In Florida, Ad Valorem taxes are levied based on a millage rate. One mill 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 ($\$100,000 \times 6.7000 / 1000$).

Services provided by the General Fund, Library Fund and Emergency Medical Services are impacted by Ad Valorem taxes. The below chart reflects the approved millage rates and corresponding Ad Valorem revenue for FY16 as compared to FY15. Although the General Fund shows the largest increase in revenue, these revenues



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are reduced by the amount of funds that are obligated for the East and West 192 Tax Increment Funds (TIFs), and the two City's Community Redevelopment Areas (CRAs).

	FY15 Millage:	FY15 Ad Valorem:	FY16 Millage:	FY16 Ad Valorem:	FY16-FY15:
General Fund	6.7000	\$ 121,814,455	6.7000	\$ 131,002,444	\$ 9,187,989
Library	0.2566	\$ 4,685,372	3.0000	\$ 5,892,659	\$ 1,207,287
EMS	1.0682	\$ 14,878,780	1.0682	\$ 15,982,160	\$ 1,103,380
				TOTALS:	\$ 11,498,656

As the County begins to recover, major revenue sources have increased, specifically in the areas of the Local Government Half Cent Sales Tax, Tourism and the Infrastructure Sales Surtax which are shown below.

REVENUE SOURCE:	FY15 ADOPTED:	FY16 ADOPTED:	VARIANCE:
Tourist Development Taxes (4th, 5th, 6th Pennies)	\$ 39,896,535	\$ 41,875,241	\$ 1,978,706
Local Gov't ½ Cent Sales Tax	\$ 17,554,434	\$ 18,581,033	\$ 1,026,599
1-6 Cents Local Opt Fuel	\$ 7,029,926	\$ 6,485,436	\$ (544,490)
Utility Service Taxes-Electric	\$ 14,460,238	\$ 14,282,215	\$ (178,023)
State Shared Revenues	\$ 6,136,318	\$ 6,700,833	\$ 564,515
Infrastructure Sales Surtax	\$ 23,894,820	\$ 26,716,783	\$ 2,821,963
Communication Service Tax	\$ 6,128,991	\$ 6,119,345	\$ (9,646)

The FY16 Strategic Plan included 14 Action Items which ranked as the top priorities for the Board. In accordance with these Action Items, the Adopted Budget includes existing staff to support all of the initiatives. In addition, the following specific (or new) items were included as part of the FY16 Adopted Budget:

Action Item #1 - The Florida Advanced Manufacturing Research Center & The FARM:

- a) FAMRC:
 - Current budget \$85,000,000
 - General Fund - \$5,000,000 reserved for incentives
- b) The Farm:
 - Current budget \$29,495,709

Action Item #2 - Transportation:

- a) Mobility Fee Funds -
 - 2 new Funds (Fund 142 - East Zone and Fund 143 - West Zone) established
 - Conservative projections of revenues and expenses will be locked until actual revenues are received
 - Budget can be adjusted if actual revenues are higher than projections
- b) Second Local Option Fuel Tax proceeds included in Fund 102 Transportation Trust Fund -
 - Will only receive 9 months; implementation date is January 1



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- Funding will be used towards the Lynx Contract
- c) General Fund - \$1,250,500 for OCX
- d) Transportation Trust Fund - Addition of 1 FTE (Traffic Management System Operator)

Action Item #3 - Education & Training:

- a) General Fund - \$75,000 for consultants to complete a study that would identify academic programs and industry partnerships

Action Item #4 - Affordable Rental Housing, Transition Homeless, Sustainability Plan:

- a) Affordable Rental Housing for homeless families in transition -
 - Heritage Key:
 - Rental Assistance commitment through Rapid Re-housing funds
 - Yates Property:
 - Fund 137- HOME FUND - \$425,000 in October 2015
 - \$100,000 of the Rapid Re-Housing
 - Schoolfield Property:
 - Recommendation do not close unless Pinnacle gets tax credits
 - HOME - \$500,000 in October 2016
- b) Rapid Re-Housing -
 - General Fund - \$200,000 (reduction of W192 TIF)
 - Fund 111 SHIP - \$250,000
- c) General Fund – Addition of 1 FTE (Case Manager)
- d) Fund 150- W192 Development Authority Fund - Addition of 2 FTEs (Code Enforcement Officers)

Action Item #5 - Storm Water Plan:

- a) Development of an MSBU
- b) Fund 306- Infrastructure Sales Surtax Fund - \$318,000 for 2 additional Stormwater projects

Action Item #6 - Healthcare for Citizens:

- a) Development of a partnership with the Council on Aging for a Health Care Coordinator
- b) General Fund - \$1,029,527 for the Osceola County Health Department (increase due to the reduction in State and Federal funding)
- c) General Fund - \$125,000 for the Osceola County Health Department for Senior Vision care
- d) Fund 151- CDBG Fund - \$160,000 for the Osceola County Health Department, BVL After-Hours Clinic

Action Item #7 - Dirt Road Paving:

- a) Fund 154 Constitutional Gas Tax - \$750,000
- b) Road Re-surfacing is a separate project (\$6,000,000)



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Action Item #8 - New Administrative Building:

- a) Development of a plan
- b) Support of the new document storage strategy
- c) General Fund - \$227,502 to Fund 130- Court Technology Fund in support of the State Attorney's Office paperless transition project
- d) Fund 115 – Court Facilities Fund- \$1,050,000 for Administration Building 3rd floor buildout

Action Item #9 - Employee Pay Adjustments:

- a) 3.5% Cost of Living Adjustment for non-IAFF employees
- b) Fund 134- Countywide Fire Rescue – Cost of Living Adjustments and Merit budgeted in accordance with the Union Contract

Action Item #10 - Spring Training:

- a) Increase for promotional materials, travel and training related to pursuing other teams or alternatives

Action Item #11 - Lake and Beach Cleanup:

- a) Fund 104- Tourist Development Tax Fund - \$175,000 for aquatic plant management, dredging and debris removal
- b) Development of an MSBU

Action Item #12 - Joint Meetings with Gov't:

- a) Support via existing staff

Action Item #13 - Housing to Jobs Policy (Sustainability):

- a) General Fund - \$60,000 for a Fiscal Sustainability Assessment
- b) General Fund - \$50,000 for a Sustainability Plan

Action Item #14 - Valencia / Poinciana:

- a) County is committed to providing a pad-ready site, including access
- b) Fund 143 - West Zone Mobility Fee- \$1,620,000 for Reaves Road extension
- c) Fund 315 -General Capital Outlay - \$1,223,501 in the Mac Overstreet Project
- d) Fund 306 - Infrastructure Sales Surtax-\$256,499 in the Mac Overstreet Project

In addition to the above mentioned items that specifically supported the Strategic Plan Action Items, there are Strategic Plan items that are continuations from previous or other additions which will be highlighted throughout this document. Additional impacts to the Countywide expenditures for FY16 included the overall FTE increased by 16.6 resulting from the privatization of Inmate Medical, which was offset by the addition of 49.3 FTEs, 10 of which is specifically to support the establishment of the Probation office that was privatized in previous years. This increase also provides additional support to County Administration, Procurement,



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Community Development, Animal Services, Human Services, Corrections, Public Works, and Fire (which includes 12 unfunded positions), due to an increase in the level of service. The additional FTEs support the County's commitment to provide exceptional services to the residents of Osceola County. The operating budget includes funding for Project Development & Environmental Studies (Strategic Plan Action Item #2-Transportation), funding for Literacy Program and STEM (Strategic Plan Action Item #3-Education & Training) and Probation. Also, as in prior years, departments continued to streamline operating expenditures where appropriate. The Capital budget provides for limited new capital projects with funding for those projects that will continue in the new fiscal year, as well as funding to support wireless upgrade and paperless initiative for the Court system.

The Countywide Reserves are in accordance with Budget Policy. Operating Reserves include Contingency as well as Cash which is a minimum of 2 months of Personal Services, Operating and Transfers of funds that are primarily funded by Ad Valorem or Special Assessment revenue. These funds help to protect the County in the event it must respond to a natural or manmade disaster. Reserves Assigned have been set aside primarily to fund future commitments with American Music Resort (AMR), long-term landfill closure requirements, funding for the Florida Advanced Manufacturing Research Center (FAMRC) incentives and the County's obligation to the Osceola Expressway Authority (OCX). Reserve-Stability funds have been set aside to account for fluctuations in revenues.

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 explained below, including highlights for FY16.

1. ***General Funds:*** The General Fund accounts for all financial resources which are not required to be accounted for in a different fund. The General Fund is the largest and most complex fund of the County. This Fund's primary source of revenue is Ad Valorem which is derived from property taxes. Other major sources of revenue are state shared revenue, public service taxes, telecommunication service taxes, as well as grants and other miscellaneous sources. The General Fund supports many operations including, but not limited to, general administration and oversight, Constitutional Offices, Corrections, Emergency Management, Animal Services, Human Services, Economic Development and Community Development. Highlights of the General Fund include the addition of 29.3 new Full Time Equivalent (FTE) positions to support increased service demands. The General Fund also provides support for the FAMRC project with UCF, funding for road resurfacing, Homelessness and the Literacy Program with the School Board, as well as debt service funds for road projects paid for in prior years by Impact Fees and Infrastructure Sales Surtax, and support of on-going Capital Improvement Projects in FY16.

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 adopted 47 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 two new Funds for FY16, Mobility Fee East and West District Funds, as well as many others. Highlights include funding for 8 new Full Time Equivalent (FTE) positions to support increased service demands in the Public Works and Community Development Departments; also 12 unfunded positions for Fire Rescue. Operating includes funds allocated for road resurfacing and dirt road paving projects, Lynx which was previously funded out of the General Fund, and the Red Light Camera



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program. Capital Outlay include funds for on-going Capital Improvement Projects that will continue in FY16 along with funding for wireless upgrade and paperless initiatives for the Court system. Reserves are set aside for future AMR commitments

2. *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 14 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.
3. *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 County has eight capital funds that are used for the acquisition and construction of capital projects with a useful life of ten years and a minimum cost of \$25,000. Highlights include funding for FY16 Capital Improvement Projects totaling \$6.9 million. Projects include the Sheriff's Training Facility and In-House Clinic, Overstreet Landing, Stormwater and Transportation needs and equipment. Funding is also provided for the SunRail project which will be funded by the State of Florida SIB Loan, funding for Valencia College at Pleasant Hill Road Site project, as well as funds obligated for capital projects that will continue in FY16.
4. *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 three 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; Osceola Parkway – which supports the operations and maintenance of the Parkway and Poinciana Parkway, – which manages the project as well as debt service payments for the Poinciana Parkway project. Highlights include funding for road resurfacing through a transfer out of funds.
5. *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.

In conjunction with the services provided by the different fund groups above, the County continues to fund a wide range of services, including but not limited to Emergency Management, Emergency Medical Services, Extension Services, Fire Rescue, Health Unit, Human Services, Human Resources, Land Conservation, Library Services, Mosquito Control, Parks, Planning & Zoning, Property Appraiser, Public Defender, Public Information Office, Public Transportation, Sheriff's Office, Solid Waste Management, State Attorney, Supervisor of Elections and Transportation Improvements.

In conclusion, the FY16 Budget was successfully adopted on September 21, 2015 totaling \$1,096,403,249. Thanks to all of our partners (the Ninth Judicial Circuit Court and the Constitutional Officers, the County Attorney and Commission Auditor) and County staff who were diligent in their efforts to prepare a budget that maintains service levels while maintaining a focus on the County's strategic initiatives. Through the leadership of the Board we were able to adopt a budget that provides services to our citizens without increasing the millage rates.

Osceola County Citizens



**Osceola County
Board of County Commissioners**

**Commission Auditor
HORACE NWACHUKWU**

**County Manager
DONALD S. FISHER**

**County Attorney
ANDREW W. MAI**

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

**Deputy County Manager
BETH A. KNIGHT**

Human Resources

Strategic Initiatives

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

**Community Outreach
& PIO**

- Employee Benefits & Relations
- Risk Mgmt.

- Countywide Planning Initiatives
- W192 / OCX
- Economic Devel.

Community Development

Corrections

Human Services

Public Safety

Public Works

Business Services

Clerk to the Board

Financial Services

Information Technology

- Building
- Comm. Resources
- Current Planning
- Customer Care
- Dev. Review
- Ext. Services
- Planning & Design
- Sports & Event Facilities

- Courthouse Security
- Jail
- Inmate Services

- Housing Grants
- Social Services
- Veteran's Affairs

- Animal Services
- Emergency Management
- Fire/Rescue Services

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

- BPI
- Contract Mgmt. & Compliance
- Library

- Recording Secretary
- Records Retention
- VAB

- Comptroller
- Grant Compliance
- OMB/Special Assessments
- Procurement

- Info. Security
- Project/Support Services
- System/Network Services
- Web Development

HOW TO USE THIS BOOK

OVERVIEW:

The Overview Section of the FY16 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 three Enterprise Funds (Solid Waste, Osceola Parkway and Poinciana 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

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OSCEOLA COUNTY MISSION STATEMENT & STRATEGIC PLAN

MISSION STATEMENT:

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

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

STRATEGIC PLANNING:

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

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

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

GOAL 2 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT:

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

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

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

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

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

FREQUENTLY ASKED QUESTIONS

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

Look closely at your tax bill and you will see that your property is taxed by a number of entities. In addition to Osceola County, your property is taxed by municipalities, the School Board, neighborhood serving entities, water districts, etc. In fact, more than 40 taxing authorities exist in the County with the authority to impose a tax on various properties. Because tax bills are sent out and collected by the County's Tax Collector, many residents assume all of their taxes go to the County.

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

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

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

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

Why does Osceola have to borrow money?

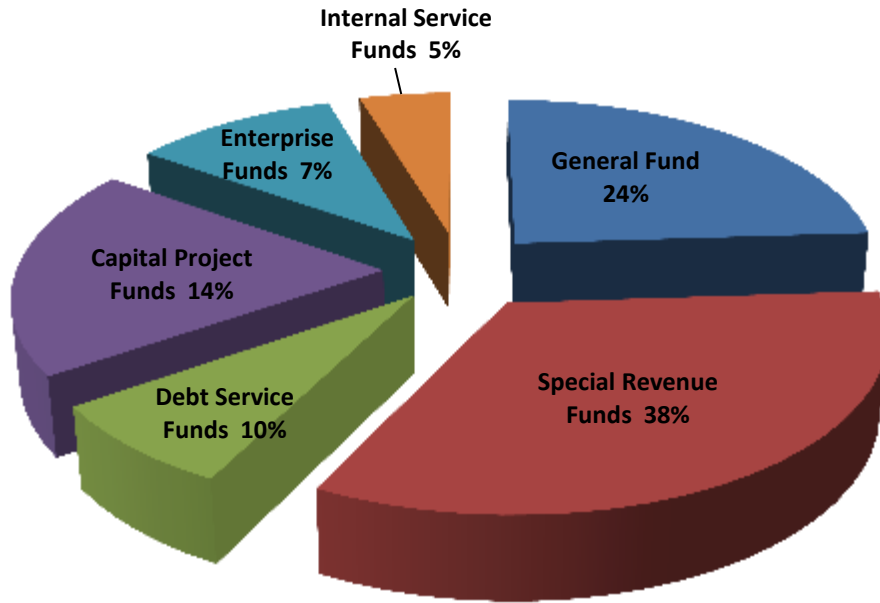
Just as you may borrow money to buy a home, the County borrows money to pay for the construction of major facilities or for the purchase of equipment. A majority of the County's debt is in the form of bonds, which allows the County to spread repayment over a long period of time. In this case, the cost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

BUDGET SUMMARY

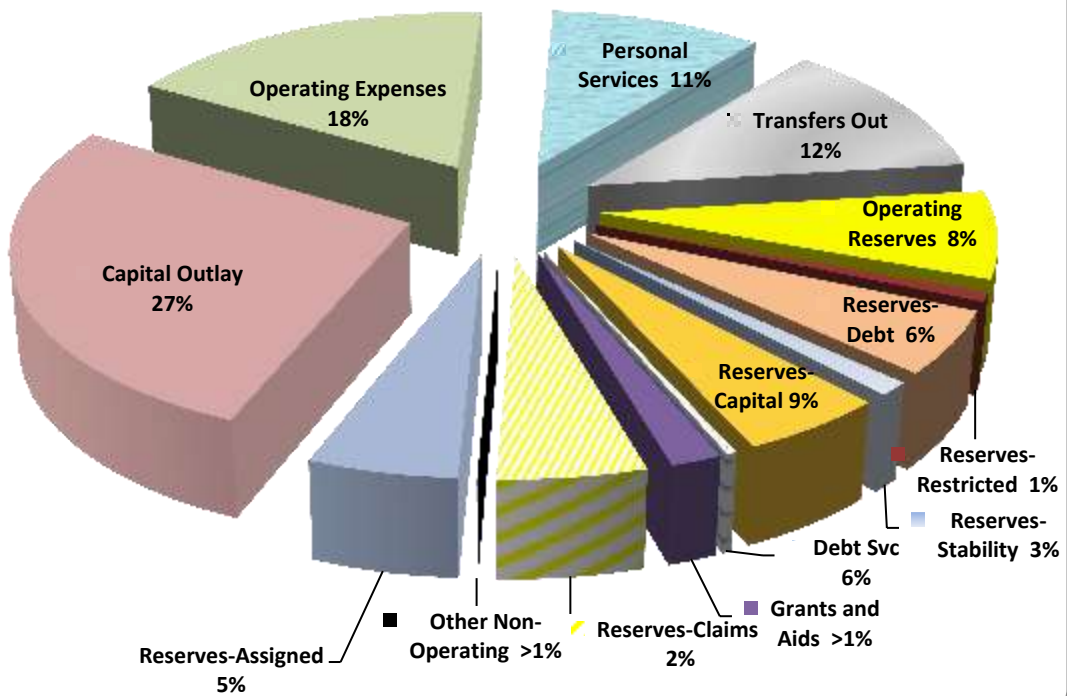
<u>GOVERNMENT FUND TYPES:</u>	FY16 Adopted Budget:
GENERAL FUND	
General Fund:	\$ 262,550,131
SPECIAL REVENUE FUNDS	
Public Works/Transportation Funds	\$ 33,005,779
Court Related Funds	\$ 13,115,189
Tourist Development Tax Funds	\$ 129,192,826
Library District Funds	\$ 15,450,443
Public Safety Funds (includes Fire)	\$ 85,054,793
Grant Funds	\$ 38,805,982
MSTU/BU Funds	\$ 2,556,001
Highway 192 Improvement Funds	\$ 9,135,581
Environmental/Parks Funds	\$ 3,338,658
Building Fund	\$ 7,765,790
Road Impact Fee Funds	\$ 12,510,305
Fire Impact Fee Fund	\$ 5,703,836
Boating Improvement Fund	\$ 431,865
Parks Impact Fee Fund	\$ 11,719,018
Special Revenue Funds:	\$367,786,066
DEBT SERVICE FUNDS	
Debt Service Funds:	\$86,206,050
CAPITAL PROJECT FUNDS	
Capital Project Funds:	\$213,146,051
TOTAL GOVERNMENT FUND TYPES:	\$929,688,298
<u>PROPRIETARY FUND TYPES:</u>	
ENTERPRISE FUNDS	
Landfill Fund	\$ 41,042,082
Osceola Parkway	\$ 20,684,945
Poinciana Parkway	\$ 53,722,074
Enterprise Funds:	\$115,449,101
INTERNAL SERVICE FUNDS	
Property/Casualty Insurance Fund	\$ 5,830,248
Employee Insurance Funds	\$ 39,855,718
Fleet Maintenance Fund	\$ 5,579,884
Internal Service Funds:	\$51,265,850
TOTAL PROPRIETARY FUND TYPES:	\$166,714,951
GRAND TOTAL:	\$1,096,403,249

BUDGET SUMMARY

EXPENDITURE BY FUND TYPE



EXPENDITURE BY CATEGORY



WHAT DO MY GENERAL FUND TAXES PAY FOR?

In the General Fund, more than 49.9% of the revenues come from property taxes. This, along with other local, state and federal dollars, provides the General Fund revenue. So where do the funds go? For every dollar spent in the General Fund...

PUBLIC SAFETY	40¢
Sheriff, Corrections, Fire Subsidy, Animal Control, Emergency Management	
RESERVES	20¢
Assigned, Cash & Contingency, Restricted, Stability	
GENERAL GOVERNMENT	13¢
County Manager/Commission, County Attorney, Commission Auditor, Financial Services, Countywide IT, Countywide Building Maintenance, Other Support Services	
IMPROVED INFRASTRUCTURE	8¢
Support of Public Works, Roads, Infrastructure	
NEIGHBORHOOD DEVELOPMENT	6¢
Development, Planning, Extension Services, Environmental Lands, Passive Parks	
OTHER CONSTITUTIONALS	6¢
Property Appraiser, Supervisor of Elections, Tax Collector	
HEALTHY COMMUNITY/QUALITY OF LIFE	5¢
Human Services, Parks, Support of Libraries	
ECONOMIC DEVELOPMENT	1¢
COURT SERVICES	1¢
9th Judicial Court, Public Defender, State Attorney, Clerk of Circuit Court	

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

INTRODUCTION

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

ECONOMIC AND DEMOGRAPHIC INFORMATION

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

Population

The 2010 census officially placed Florida as the fourth most populous state in the United States. Osceola County is the sixth largest county in Florida. According to the US Census Bureau, the population in Osceola County grew from 172,493 in 2000 to 268,685 in 2010, a 55.8% increase where the State of Florida only saw a 17.6% increase. The State of Florida Office of Economic & Demographics Research has calculated a 2015 population estimate for Osceola County at 305,980. This figure has been used to update several of the following Financial Indicators.

Unemployment

Unemployment rates have an effect on the County's financial decision making process. As of September 2015, the unemployment rate in Osceola County was 5.5%, which represents a 17.9% decrease from July 2014 and remains slightly lower than the State's unemployment level of 5.56%.

Personal Income

Personal income per capita is measured by the State of Florida on a county-by-county basis. The County monitors this as a means of measuring the residents' ability to fund the services provided by the County. From 2005 – 2013, personal income per capita in Osceola County grew from \$23,327 to \$27,019, a 15.8% increase.

Taxable Sales

Taxable sales of products and services in Osceola County are a key indicator of economic health. Because the County receives one-half of one cent of Florida sales tax, this indicator has a direct effect upon the County's budget. Historically, taxable sales have increased over the prior year except for 2008 and 2009 in which decreases to taxable sales were experienced in the County. As of July 2014, estimated taxable sales in Osceola County increased 8.07% from 2014.

Consumer Price Index

The Consumer Price Index ("CPI") is used by the County as a standard measure for the price increase of goods and services by the County. Additionally, the CPI is used as a guideline in determining levels of pay raises for County employees. It is also frequently used as a part of the measure of increase in certain revenue and expenditure levels when financial forecasts of county activities are made. The percentage change in the CPI from May 2005 to November 2015 is 21.16%. The CPI for FY16 budget purposes was 2.1% as of May 2015.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Taxable Property Values

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

Other Measurements

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

FINANCIAL INDICATORS

Revenue and Expenditure Indicators

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

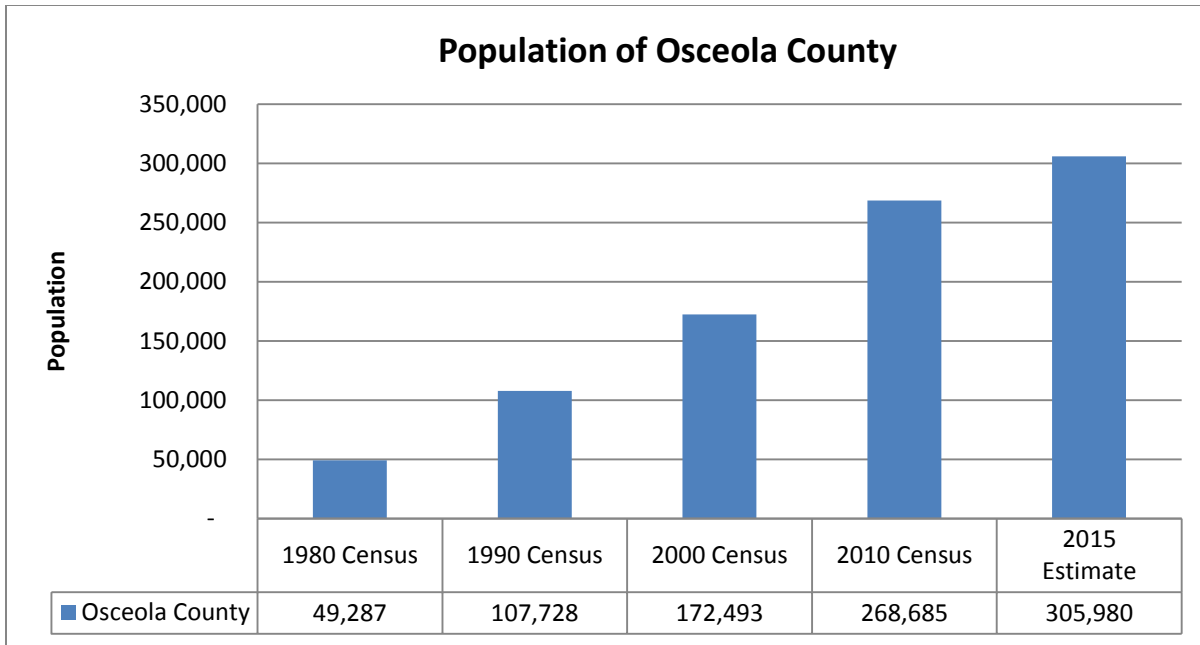
Fund Balance

The County's overall balance, per the CAFR, on September 30, 2014 totaled \$396.3 million – FY 2014 is the last audited year as the County is currently in the process of auditing FY 2015. The Fund Balance is used to provide governmental agencies with funds necessary to meet their cash flow requirements at the beginning of each fiscal year. The majority of fund balance represents funds which have been brought forward from prior year capital projects, as well as from the County's debt reserve requirements.

CONCLUSION

Osceola County's economic outlook is at an upward climb. Osceola County continues to strive to become an economically stable and vital community while adhering to the Board of County Commissioner's Strategic Plan to Grow and Diversify the County's Economy; Upgrade County Infrastructure and Transportation Network; Prepared for Growth; Create Great Neighborhoods for the future: Safe and Livable, and Cost Effective and high performing County Government.

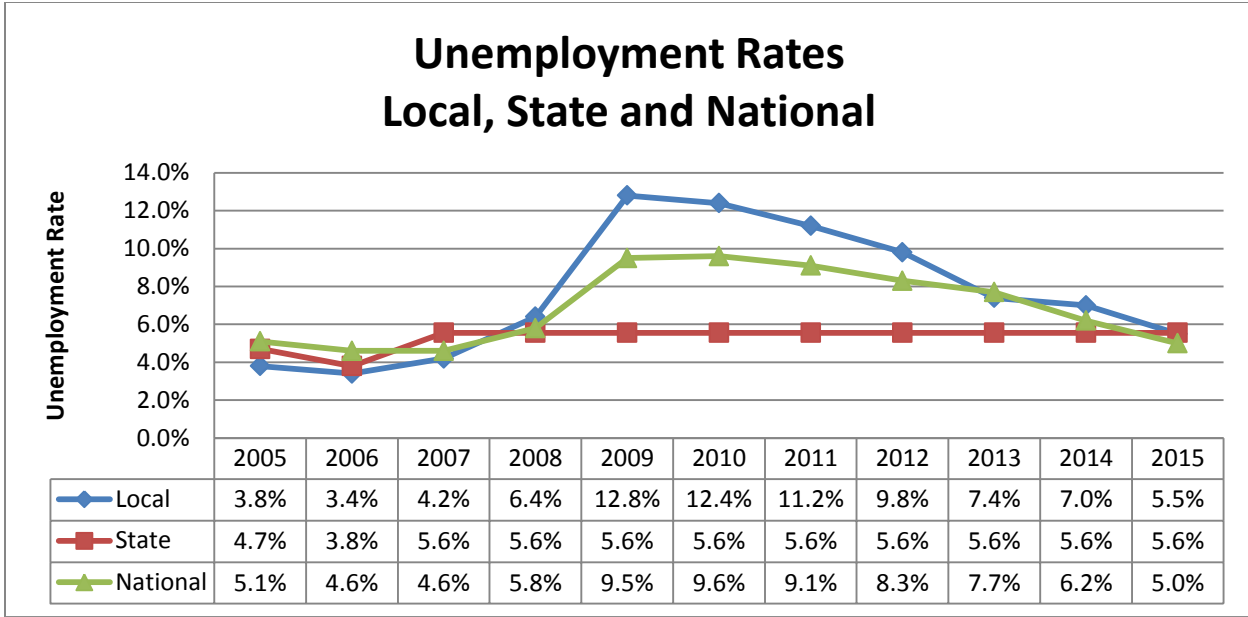
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Osceola County Population

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

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



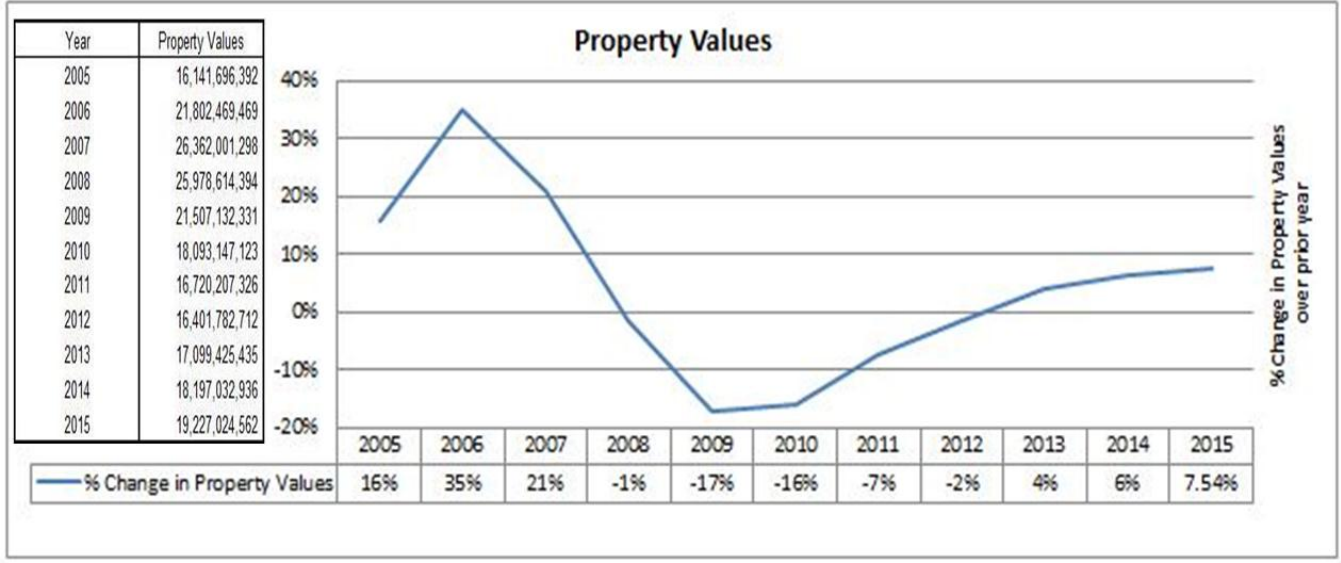
The unemployment rate reflected for year 2015 represents the rate for the month of July.

Source: Florida Department of Economic Opportunity, Local Area Unemployment Statistics Report

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

From 2004 to 2007, Osceola County’s unemployment rate remained below national levels, but beginning in 2008, drastic changes in the housing market and other economic conditions resulted in unemployment levels higher than the national rate. Current information shows the County’s unemployment rate is slightly lower than the State’s and both are higher than the national rate.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



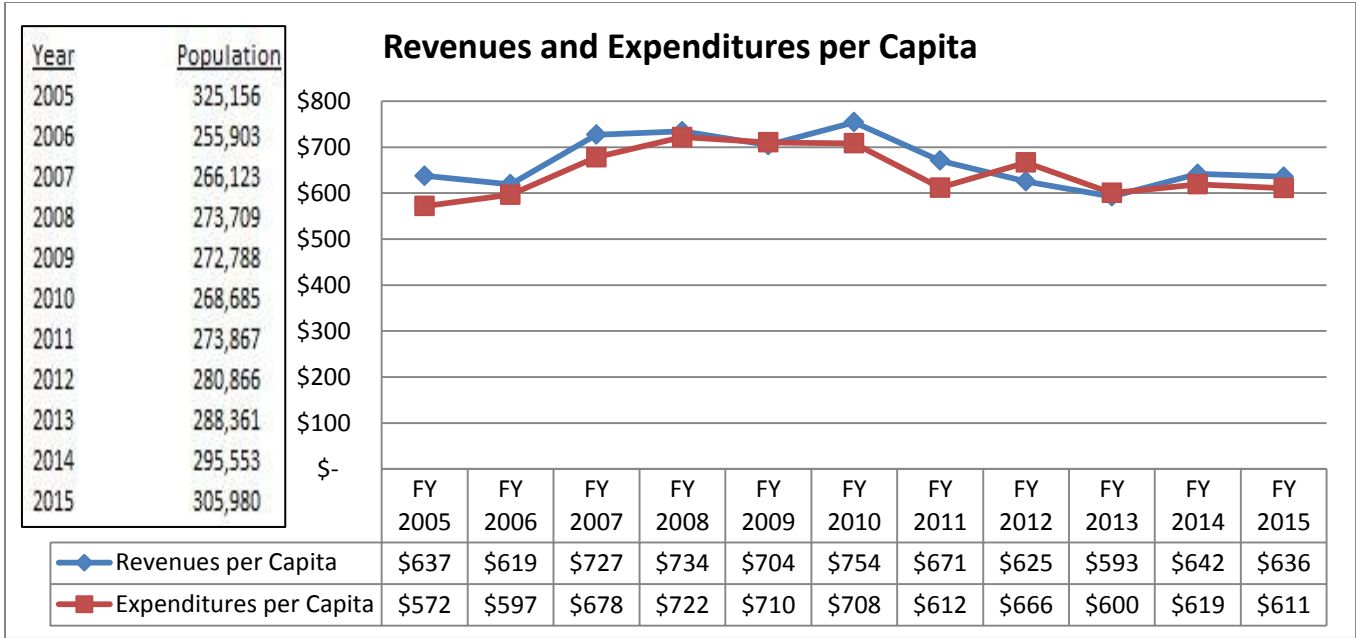
Formula: Property valuations for the fiscal years ending as indicated

Source: Osceola County Property Appraiser

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

The rate of growth in property values within Osceola County experienced significant increases from 2004 through 2007, followed by a slight decrease in 2008 associated with the nationwide housing and real estate market decline. In 2009 and 2010, property values plummeted as the County faced a major economic downturn; however, FY16 continues to show signs of stabilization as values are steadily increasing.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: General Fund revenues and expenditures divided by population

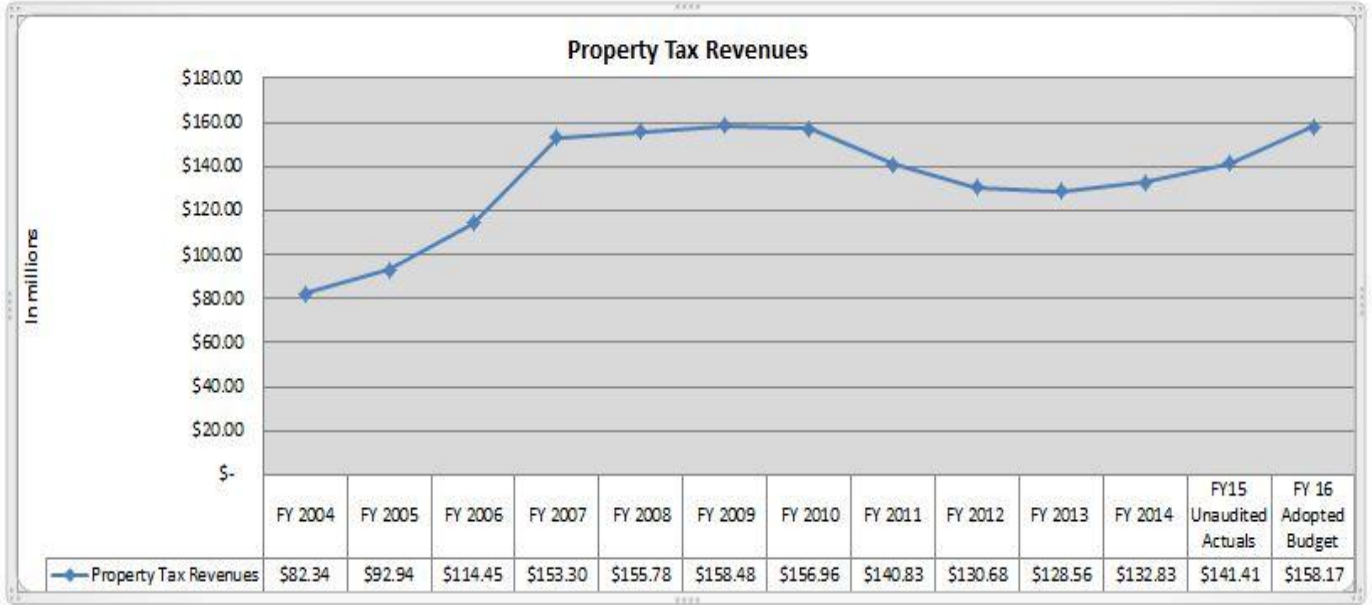
Sources: Revenues and Expenditures – Osceola County Comprehensive Annual Financial Reports 2000-2014 and Office of Economic & Demographic Research – The Florida Legislature (2014 Population Estimate)

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

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

The County’s revenue per capita, not adjusted for inflation, has increased by 5.26% for the periods analyzed, while the County’s expenditures per capita, not adjusted for inflation, have increased by 1.35%. During the same period the County’s population has grown by 19.61%. As the population in Osceola County continues to increase, General Fund revenues may not be sufficient to absorb the residents’ demands for public services.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



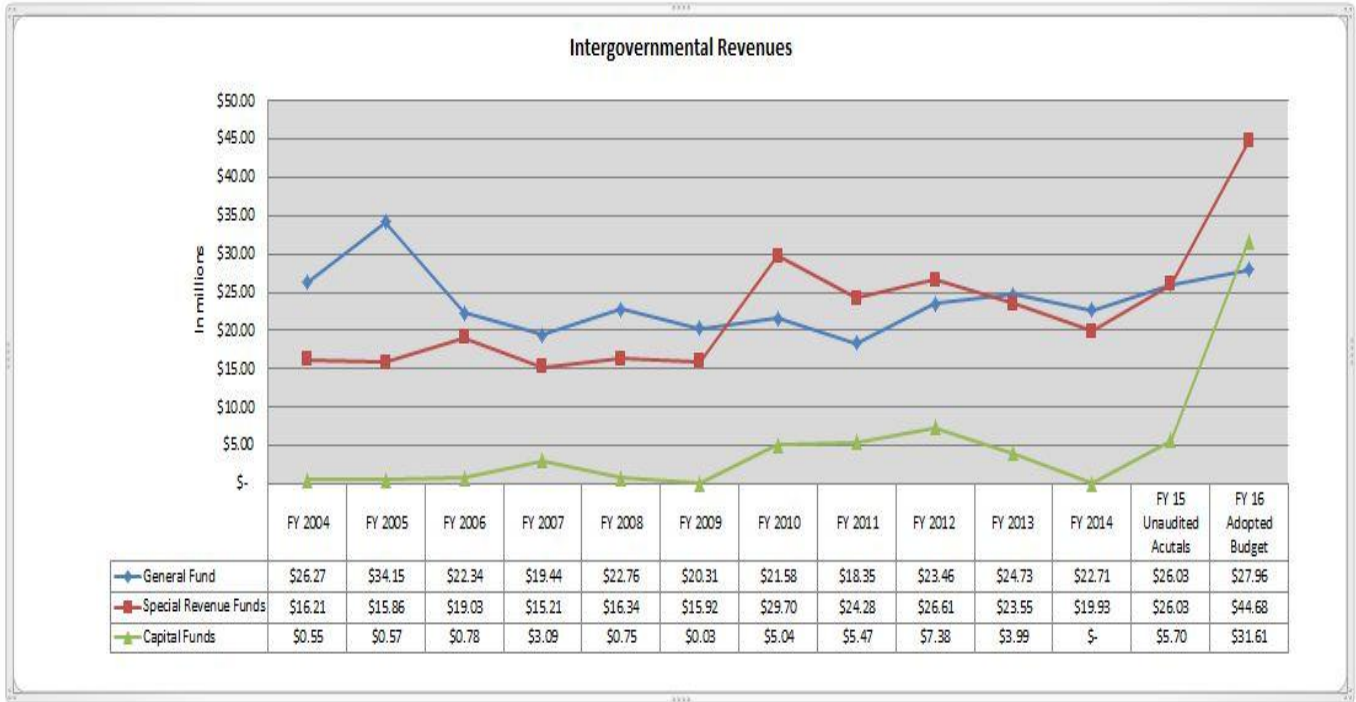
Formula: General Fund property tax revenues

Source: Osceola County Comprehensive Annual Financial Reports and FY 2016 Adopted Budget

Analysis: Property tax revenues are considered separately from other revenues as it is a significant revenue source. Approximately 59.92% of the General Fund's operating revenues in FY 2015 were derived from the Ad Valorem tax collected in the General Fund.

As indicated above, from 2004 to 2010, the County's property tax revenues reflect consistent increases that are primarily associated with a 47.54% increase in taxable property values. From 2011-2013, a decline in property tax revenues of approximately 7.8% is attributable to the decreases in property values. However, starting in 2013 property values started to increase and in 2016 property values are projected to increase 11.85% from 2015.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Intergovernmental Revenues

Source: Osceola County Budget Office

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

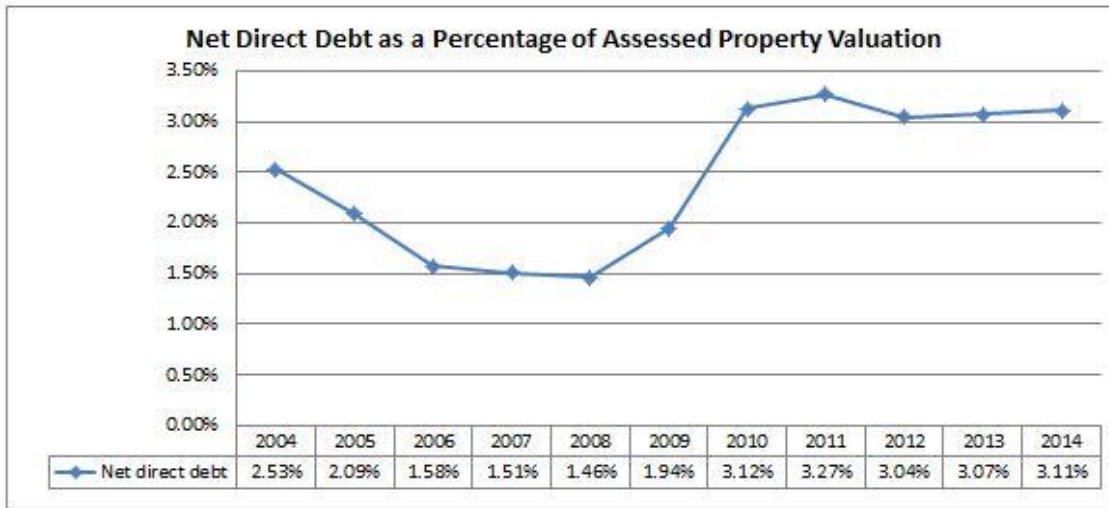
Osceola County's intergovernmental revenues for the General and Special Revenue Funds have remained positive during the period analyzed. The majority of the revenue collected under this classification included State Shared Revenues, Local Half-Cent Sales Tax in the General Fund, State Library Aid, Housing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

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

The funding received in FY 2009 reflects a decline from the prior fiscal year receipts which is the result of the slowdown of the economy, as a significant portion of these revenues is linked to sales tax collection and gas taxes, among others. Beginning in FY 2013, projected increases to these revenue sources in the General Fund result from re-categorizing Payment in Lieu of Taxes, previously considered Charges for Services, to Intergovernmental Revenue; and anticipated increases in Local Government Half-Cent Sales Tax. In FY 2016 projected increases in Special Revenue Funds are due to LAP Fund Agreement awards, two new Mobility Fee Funds and the

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

new 2nd Local Option Fuel Tax (LOFT). Additionally there are projected increases in Capital Fund revenue due to the Florida Advance Manufacturing Research Center (FAMRC) bond issuance.



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

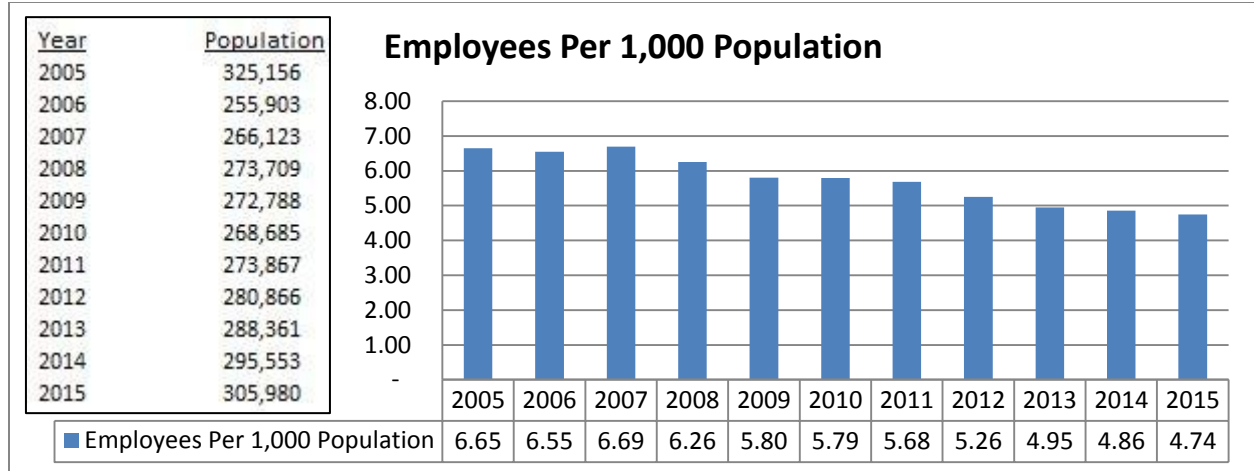
Source: Osceola County Comprehensive Annual Financial Reports 2004-2014

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

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

Increasing debt service reduces expenditure flexibility by adding to the governments obligations. Debt service can be a major portion of the government's fixed cost, and its increase may indicate excessive debt and fiscal strain. One of the warning signs for general bonded debt service is debt exceeding 10% of assessed property valuation. However, as presented above, Osceola County has maintained the debt service level below 10%.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Actual number of employees as of FY 2015, excluding elected officials and Constitutional Officers

Source: Osceola County Comprehensive Annual Financial Reports 2014, State of Florida Office of Economic & Demographic Research (2013 population estimate)

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

From FY 2005 through FY 2007, the number of employees per 1,000 remained stable. In FY 2008 and 2009, this ratio decreased as a result of a reduction in force in areas such as general government services, administrative and managerial positions. In addition, the County implemented further reductions in force in FY 2010 as a measure to reduce expenditures due to declining revenues. Further changes were implemented in FY12 as a recent reorganizational plan was implemented to improve efficiency by refocusing resources on newly defined program areas. Population projections are not yet available for 2016 to calculate updated figures for recent changes.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

MAJOR REVENUE SOURCES

The operating revenue sources, whose histories are summarized below, and on the following pages, represent the major sources of revenues for Osceola County. These revenues, in the aggregate, represent 67% of the County's total estimated operating revenues for FY 2016 (excludes Fund Balance, internal service funds, debt service, and capital funds except Fund 306 - Local Option Infrastructure Sales Tax Fund).

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

Major sources of information in the projection of County revenues (such as the Half-Cent Sales Tax distribution, State Shared Revenues, and various gas taxes) are received through DOR's Office of Tax Research and also calculated based on actual collections.

<i>Revenue Source (In millions)</i>	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 Unaudited Actuals	FY 2016 Adopted Budget
Property Tax	\$ 92.94	\$114.45	\$153.30	\$155.78	\$158.48	\$156.96	\$140.21	\$129.70	\$129.22	\$ 132.83	\$ 141.41	\$158.17
State Shared Revenues	\$ 4.90	\$ 5.47	\$ 5.48	\$ 5.34	\$ 4.94	\$ 5.06	\$ 5.17	\$ 5.35	\$ 5.72	\$ 6.19	\$ 6.83	\$ 6.70
Local Government Infrastructure Surtax	\$ 19.6	\$ 16.9	\$ 16.8	\$ 21.4	\$ 19.5	\$ 19.6	\$ 20.6	\$ 21.5	\$ 22.77	\$ 24.73	\$ 26.63	\$ 26.71
Local Govt 1/2 Cent Sales Tax	\$ 12.25	\$ 11.34	\$ 11.26	\$ 15.35	\$ 13.73	\$ 13.76	\$ 14.32	\$ 14.84	\$ 15.64	\$ 16.75	\$ 17.90	\$ 18.58
Communication Service Tax	\$ 5.78	\$ 6.46	\$ 7.16	\$ 7.02	\$ 6.35	\$ 5.99	\$ 5.64	\$ 5.94	\$ 6.07	\$ 6.10	\$ 5.53	\$ 6.11
Building Permit Fees	\$ 8.87	\$ 8.08	\$ 6.16	\$ 3.81	\$ 1.57	\$ 1.30	\$ 1.10	\$ 2.03	\$ 2.33	\$ 3.06	\$ 7.88	\$ 4.39
County Gas Tax	\$ 1.56	\$ 1.66	\$ 1.68	\$ 1.59	\$ 1.54	\$ 1.52	\$ 1.53	\$ 1.56	\$ 1.60	\$ 1.68	\$ 1.77	\$ 1.82
Constitutional Gas Tax	\$ 3.70	\$ 3.74	\$ 3.84	\$ 3.65	\$ 3.49	\$ 3.53	\$ 3.50	\$ 3.57	\$ 3.67	\$ 3.86	\$ 4.03	\$ 4.10
Local Option Gas Tax	\$ 6.57	\$ 6.71	\$ 6.58	\$ 6.09	\$ 6.07	\$ 5.97	\$ 5.72	\$ 5.99	\$ 6.57	\$ 6.43	\$ 6.40	\$ 6.48
Solid Waste & Franchise Fees	\$ 11.90	\$ 15.80	\$ 16.29	\$ 16.14	\$ 16.60	\$ 16.70	\$ 17.00	\$ 17.17	\$ 16.88	\$ 16.63	\$ 18.33	\$ 17.82
Tourist Development Taxes	\$ 27.60	\$ 28.87	\$ 29.83	\$ 36.66	\$ 31.17	\$ 30.73	\$ 32.10	\$ 34.21	\$ 37.66	\$ 40.58	\$ 44.73	\$ 41.87
Total	\$195.68	\$219.48	\$258.38	\$272.83	\$263.44	\$261.14	\$246.87	\$241.90	\$248.13	\$ 258.84	\$ 281.44	\$292.75

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

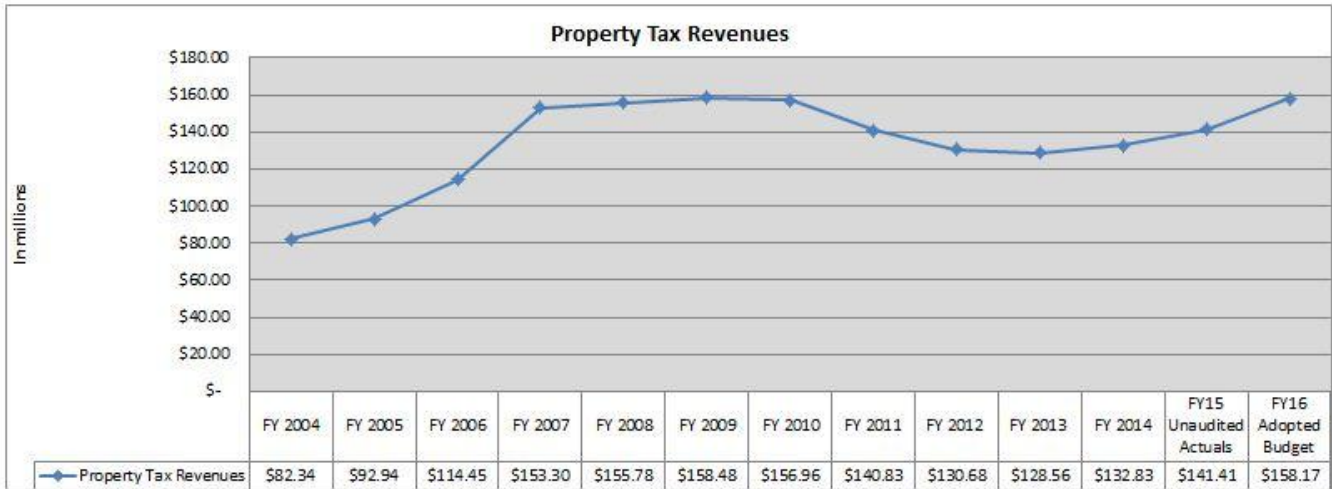
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Ad Valorem Taxes

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

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

Property tax collections in FY 2014 totaled \$132.83 million. For FY 2015 unaudited revenue collections are at \$141.41 million thus representing an increase of 6.46% from the previous year. For FY 2016, the Adopted Budget reflects \$158.17 million in revenue anticipated from property taxes, a 11.85% increase from FY 2015 unaudited actuals.

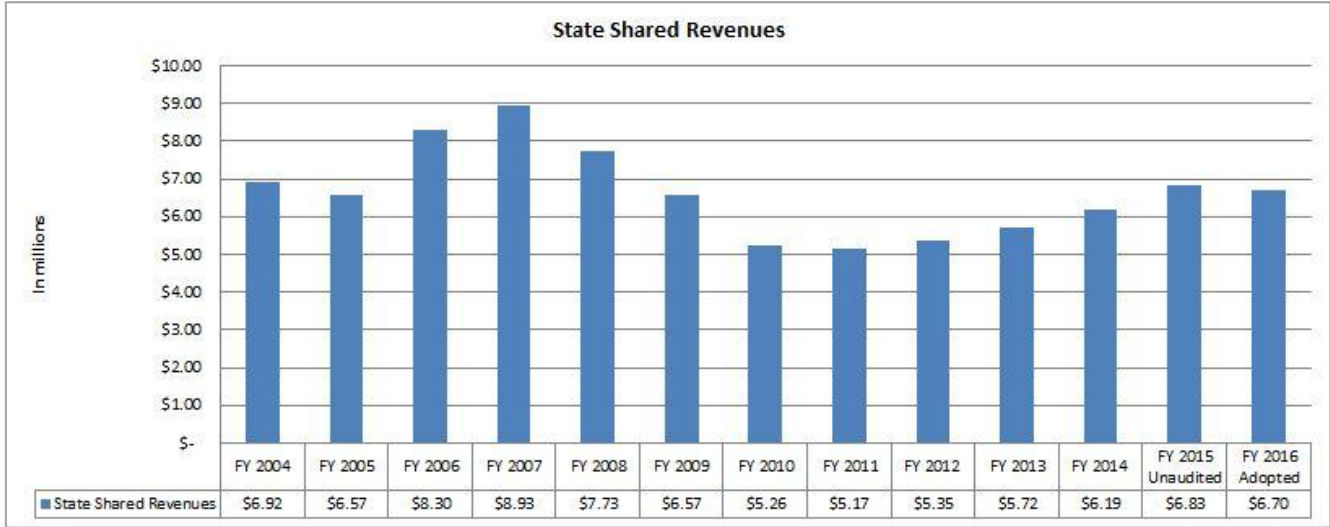


State Shared Revenues

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9% of net cigarette tax collections and 2.04% of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

The County's receipts from State Revenue Sharing for FY 2014 were \$6.19 million. For FY 2015, unaudited revenues are at \$6.83 million. For FY 2016, the budget for State Shared Revenue reflects a slight decrease from the previous fiscal year with an estimate of \$6.70 million.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



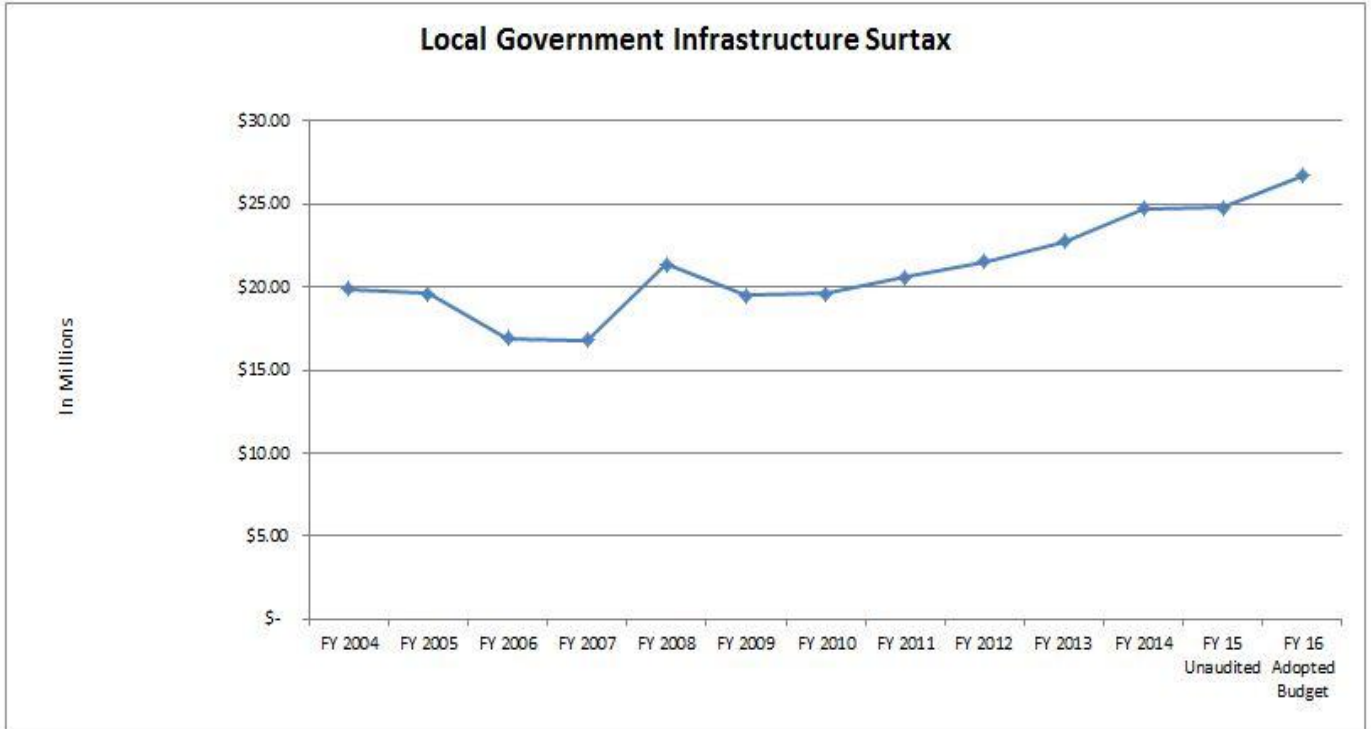
Local Government Infrastructure Sales Surtax

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

The proceeds are allocated as indicated by Statutes. Osceola County entered into an interlocal agreement among the County, the municipalities, and the school district. The revenues from the County’s 1% are distributed as follows: 25% to the School Board, 13.71% to the City of Kissimmee, 7.32 % to the City of St. Cloud, and the remaining 53.97% to the County. The revenues the County received in FY 2014 were \$24.73 million.

For FY 2015, the unaudited revenues are at \$26.63 million. The FY 2016 Adopted Budget revenues are based on estimates currently received through DOR’s Office of Tax research which represents a 7.61 % increase from FY 2015.

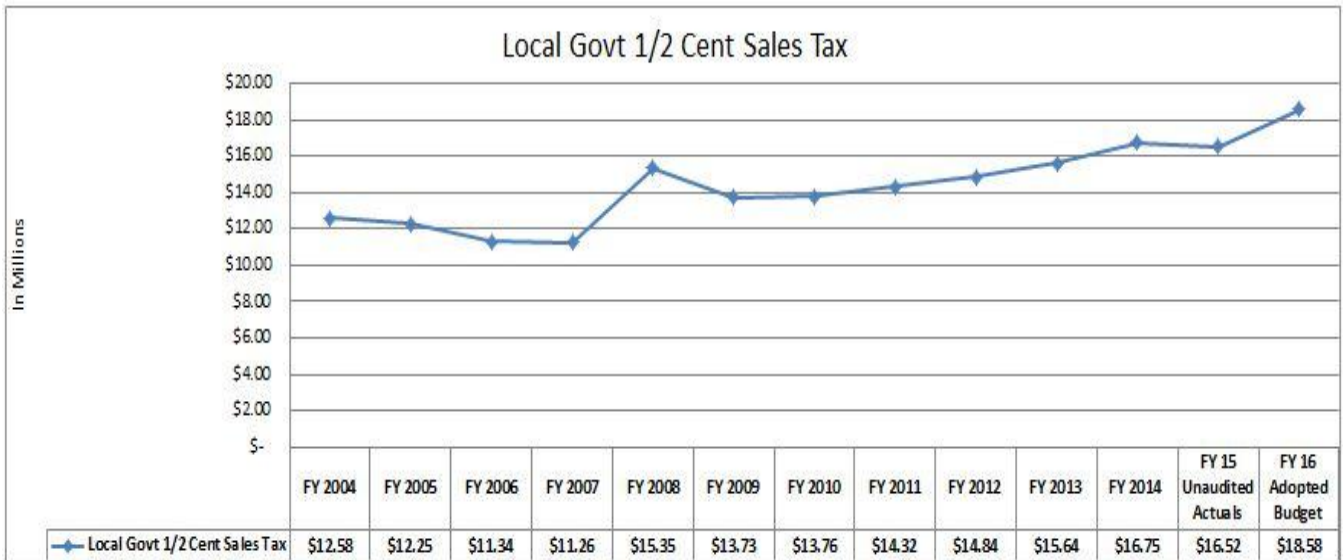
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Local Government Half-Cent Sales Tax

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

In FY 2014, half-cent sales tax receipts were \$16.75 million. For FY 2015, unaudited revenues are estimated at \$17.9 million. The County’s share of the Half-Cent Sales Tax revenues is estimated at \$18.58 million for FY 2016.



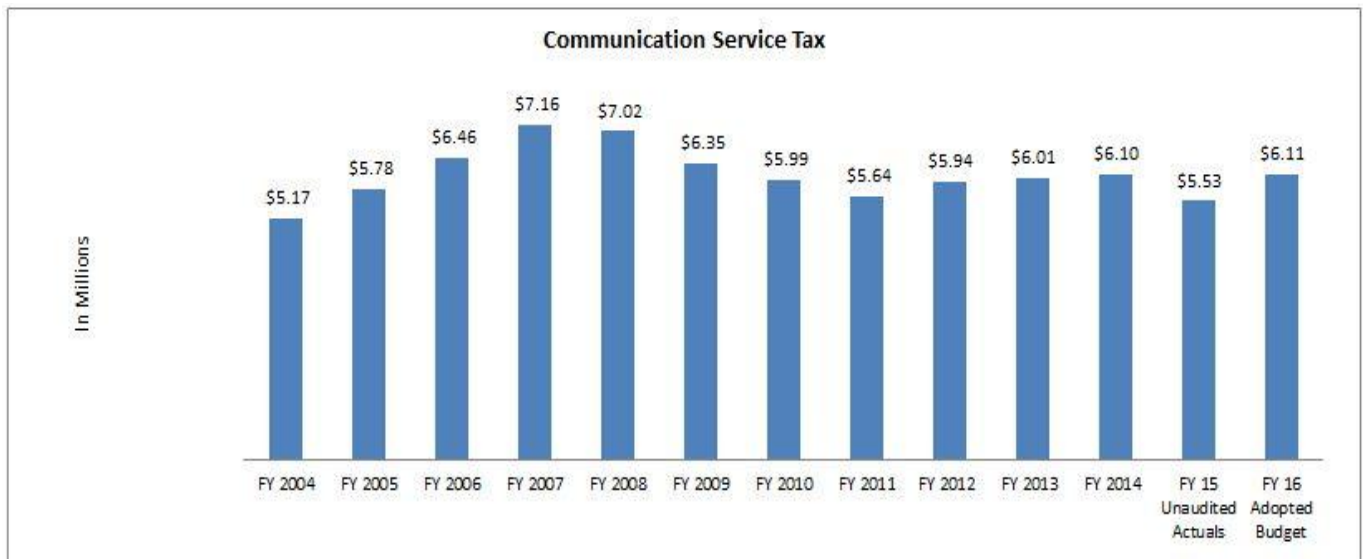
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Communications Services Tax

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

The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund. The Department of Revenue collects the tax and returns a percentage back to the County. Prior to August 2004, the rate was 1.66%. Beginning January 2005 the rate was set at 5.22%, comparable with surrounding counties and municipalities. The tax revenues are distributed to the County on a monthly basis.

The State Communication Service tax collections accounted for \$6.10 million in FY 2014, and the revenues for FY 2015 are currently at \$5.53 million. The adopted budget for FY 2016 reflects revenues from this funding source at \$6.11 million.



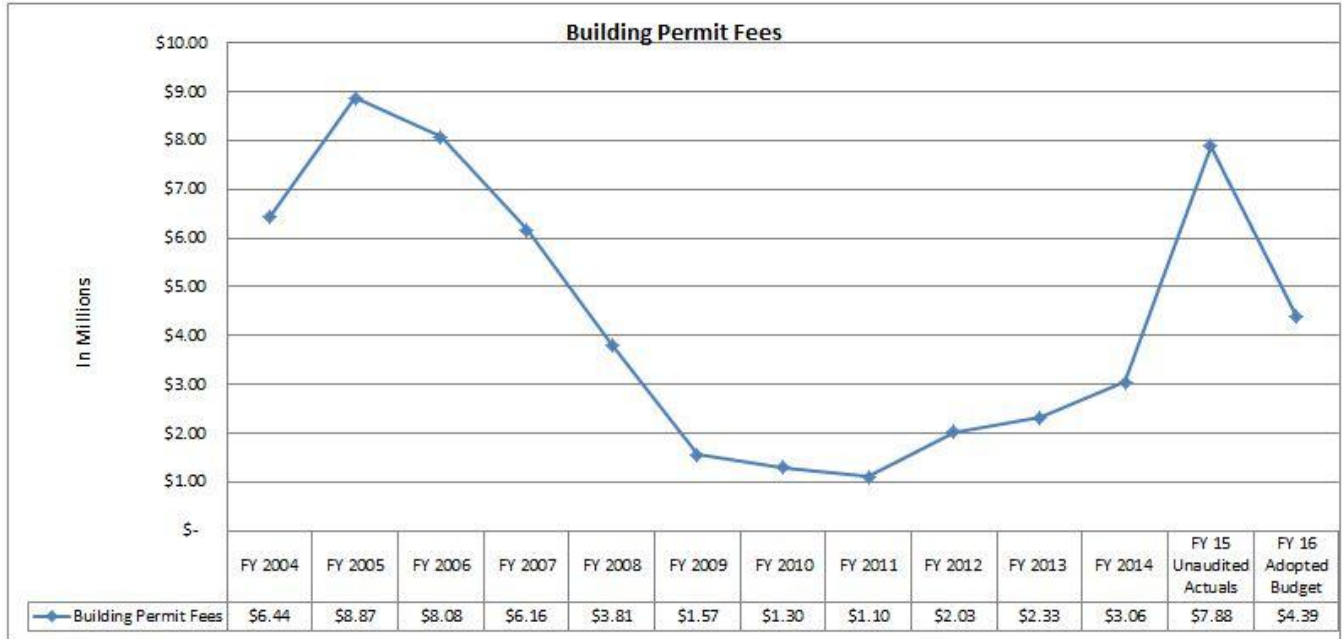
Building Permit Fees

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

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

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Building permit revenues in FY 2014 were at \$3.06 million. In FY 2015, the unaudited actuals are \$7.88 million, a \$4.96 million increase over the budgeted amount. Due to recent increases related to new growth, the budget for building permit revenues in FY 2016 is \$4.39 million.



Gas Taxes

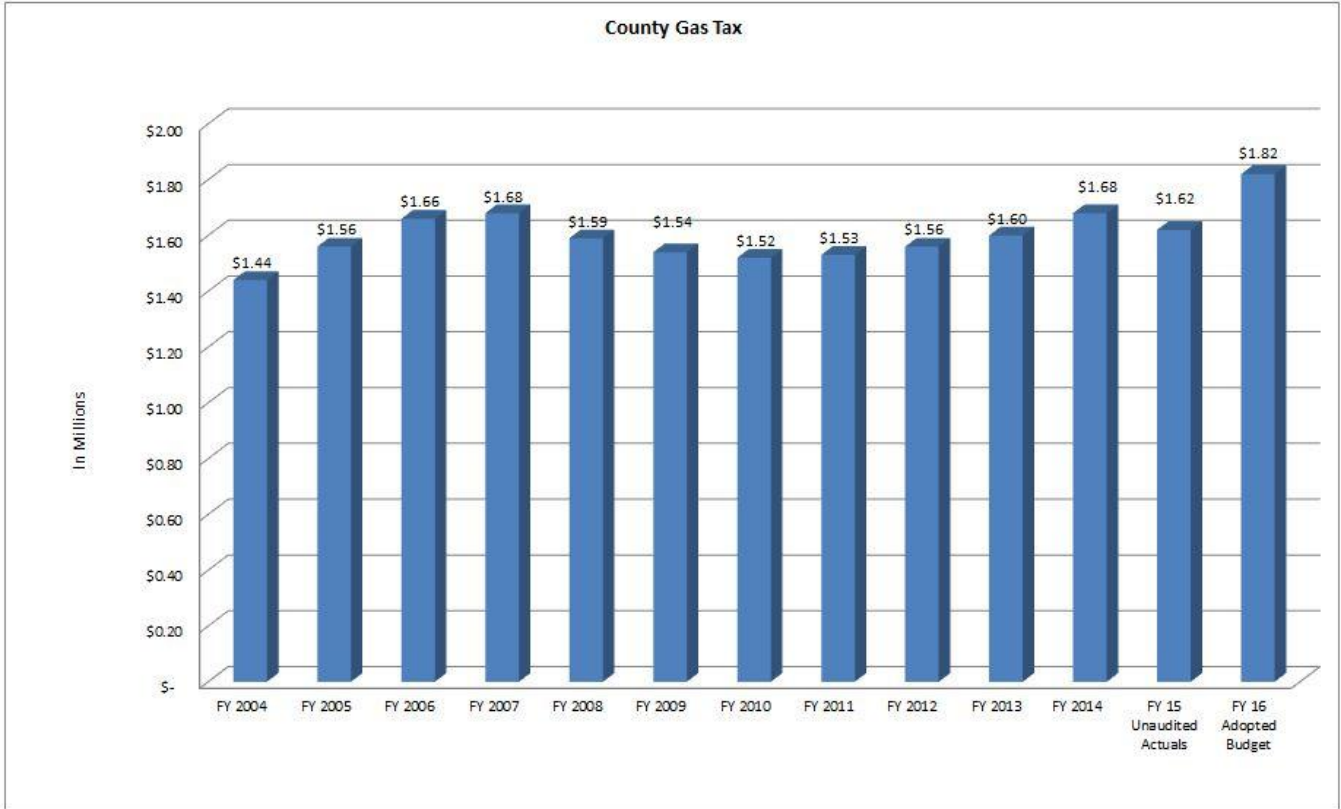
All gas taxes, Constitutional Gas Tax, County Gas Tax, and the Local Option Gas Tax, are imposed on a unit (gallon) basis and are therefore not sensitive to inflation factors. Although tourism affects Gas Tax, the major predictor of fuel utilization increase in Osceola County is population. This population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

County Gas Tax

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

County Gas Tax revenue in FY 2014 was \$1.68 million. For FY 2015, the unaudited actual revenues are currently at \$1.77 million. For the FY 2016 Adopted Budget, revenues are projected to increase to \$1.82 million.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



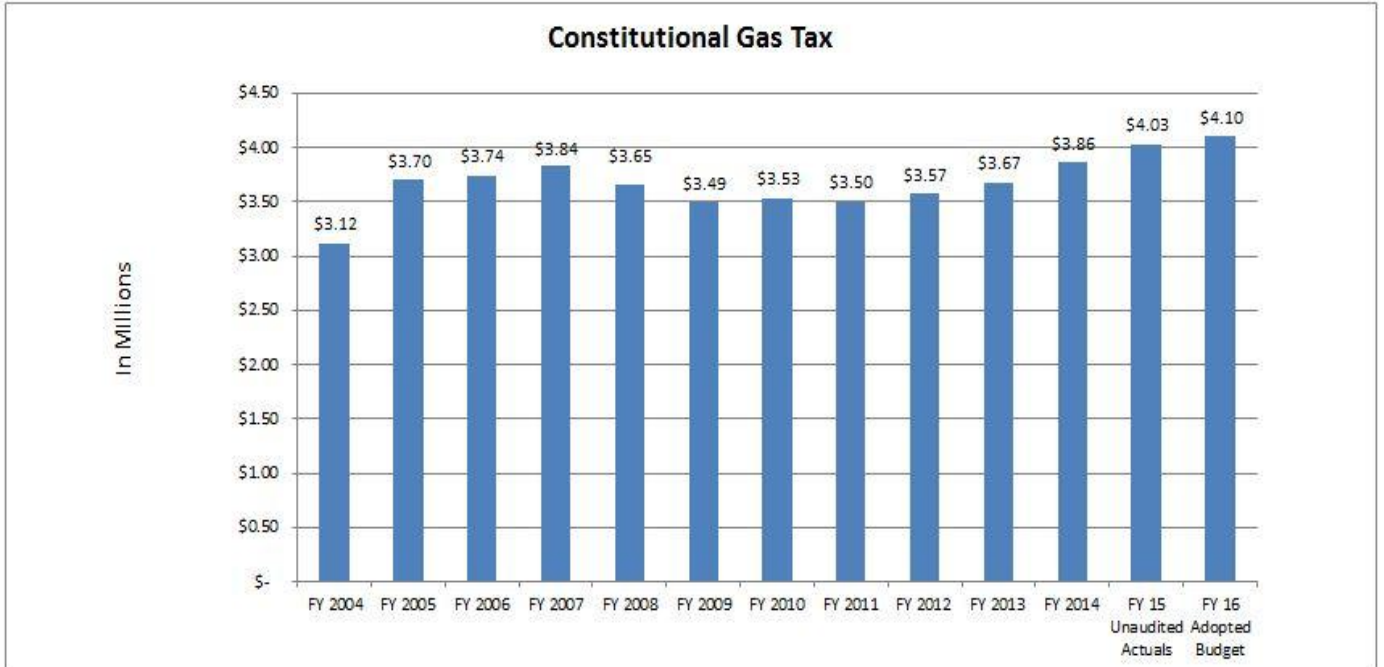
Constitutional Gas Tax

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

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

Constitutional Gas Tax revenue in FY 2014 was \$3.86 million. For FY 2015, revenue collections are currently at \$4.03 million. For the FY 2016 Adopted Budget, an estimate based on prior year collections was budgeted with revenues projected at \$4.10 million.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Local Option Gas Tax

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

The Local Option Gas Tax revenue in FY 2014 was \$6.43 million. For FY 2015, the unaudited revenue collections are at \$6.40 million. For the FY 2016 Adopted Budget, the estimated revenues are project at \$6.48 million which has an increase due to the 2nd Local Option Gas Tax which is new for FY 2016. These funds support Road & Bridge and transportation-related expenses.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Solid Waste Revenue Source

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

- Special Assessment- A Municipal Service Benefit Unit (MSBU) is a service unit which receives a specific benefit for which a special assessment is imposed to cover the cost of providing the service or improvement. These fees are levied and collected annually.

There are two special assessments in place that collect revenues generated for Solid Waste. The Household Chemical Waste Service Program which was implemented in 2003 is for residential purposes only. It allows residents various drop-off locations to properly dispose of household chemicals; and,

The Universal Solid Waste Program was implemented in 2005. This program established a uniform, curbside collection of refuse material and yard waste for unincorporated residents; and effective September 1, 2012, the recycling program was included.

- Franchise Fees- fees are charged by local governments for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. This franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the franchise term. Osceola County charges Franchise Fees to haulers for garbage disposal at the Bass Road landfill. Each franchisee shall pay to the County 15% of the gross receipts ("gross revenue") attributable to franchisee's activities.
- Other Fees- revenues that are related to services performed whether received from private individuals or other governmental units. For example, fees are collected at the Bass Road landfill from disposal of yard waste and tires. Also includes revenues generated from landfill tipping fees for County operated facilities and hosts fees from private landfill operators.

Solid Waste revenues in FY 2014 were \$16.63 million. The unaudited actuals for FY 15 are \$18.33 million. Fees are estimated at \$17.82 million for FY 2016 Adopted Budget.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Tourist Development Tax

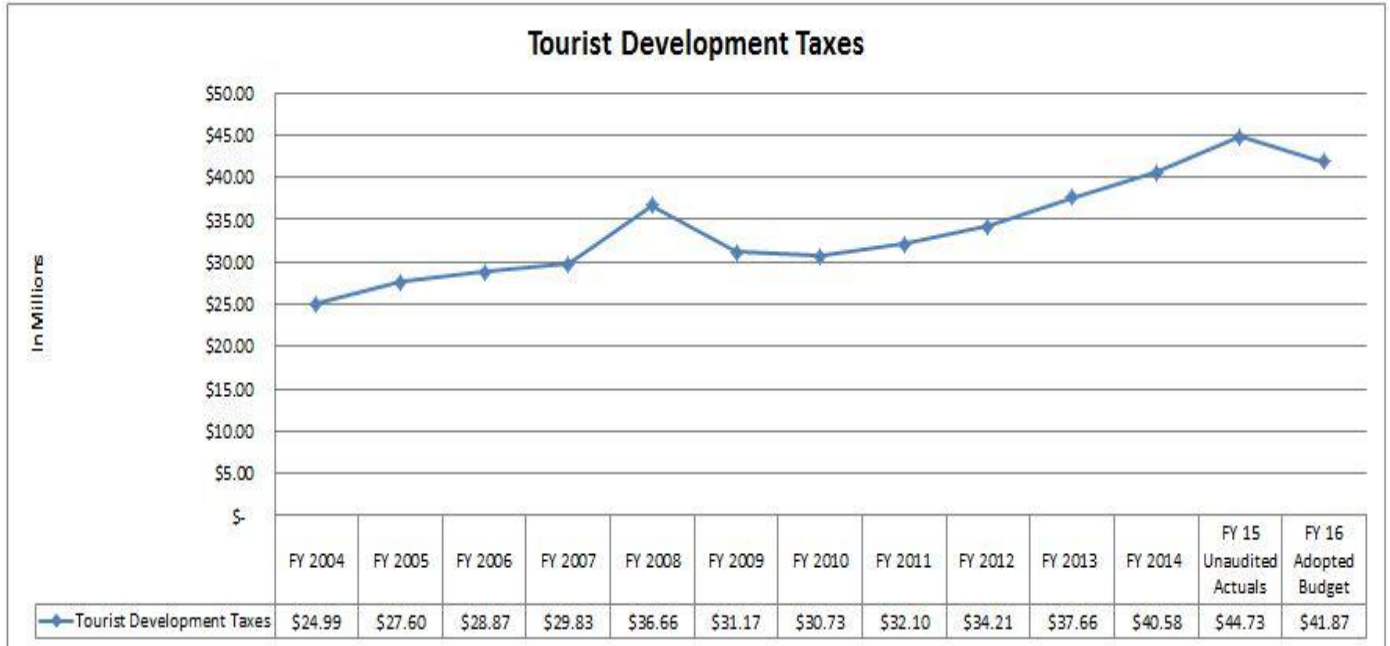
The Tourist Development Tax is a 6% tax levied on any rental or lease of six months or less for accommodations in hotels, motels, or other temporary living quarters. The 6% levy is comprised of the following:

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

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

Tourist Development Tax revenue in FY 2014 was \$40.58 million. For FY 2015, current unaudited revenues are at \$44.73 million. For FY 2016, a conservative estimate was budgeted based on current trends, with revenues projected at \$41.87 million.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



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SUMMARY BY CATEGORY - ALL FUNDS

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	128,224,304	132,834,734	146,571,132	158,178,200	7.9%
PY Delinquent Ad Valorem Tax	344,062	485,500	283,906	420,207	48.0%
Other Taxes	87,110,204	92,804,993	92,802,228	102,057,958	10.0%
Permits, Fees & Special Assessments	43,947,710	48,732,674	51,762,753	72,552,111	40.2%
Intergovernmental Revenue	54,993,808	54,295,524	80,302,331	118,553,754	47.6%
Charges For Services	56,360,336	60,096,763	64,677,326	65,318,736	1.0%
Judgment, Fines & Forfeits	2,291,979	2,177,921	2,263,013	2,428,803	7.3%
Miscellaneous Revenues	5,315,090	13,235,695	3,279,888	5,325,832	62.4%
Less 5% Statutory Reduction	0	0	-18,204,499	-20,548,872	12.9%
Operating Revenues	<u>378,587,494</u>	<u>404,663,804</u>	<u>423,738,078</u>	<u>504,286,729</u>	<u>19.0%</u>
Transfers In	110,750,232	61,545,021	60,048,552	59,014,139	-1.7%
Other Sources	6,514,891	5,375,035	30,698,469	2,701,098	-91.2%
Fund Balance	0	0	500,852,774	530,401,283	5.9%
Non Operating Revenues	<u>117,265,123</u>	<u>66,920,056</u>	<u>591,599,795</u>	<u>592,116,520</u>	<u>0.1%</u>
Total Revenues	<u><u>495,852,616</u></u>	<u><u>471,583,860</u></u>	<u><u>1,015,337,873</u></u>	<u><u>1,096,403,249</u></u>	<u><u>8.0%</u></u>
EXPENDITURES					
Personal Services	94,808,327	99,040,786	105,297,761	109,996,967	4.5%
Operating Expenses	132,727,418	153,245,560	178,087,894	192,453,969	8.1%
Capital Outlay	43,000,716	42,001,550	259,188,118	299,096,169	15.4%
Operating Expenditures	<u>270,536,461</u>	<u>294,287,896</u>	<u>542,573,773</u>	<u>601,547,105</u>	<u>10.9%</u>
Debt Service	45,179,917	45,529,259	55,007,419	57,972,435	5.4%
Grants and Aids	2,953,604	11,793,842	3,173,026	3,785,625	19.3%
Other Non Operating Expenses	1,525,237	2,145,901	0	0	-%
Transfers Out	177,388,153	128,659,877	128,906,683	133,132,224	3.3%
Reserves - Operating	0	0	79,210,215	82,633,748	4.3%
Reserves - Debt	0	0	59,996,430	59,484,525	-0.9%
Reserves - Capital	0	0	52,287,516	57,924,670	10.8%
Reserves - Claims	0	0	14,178,211	19,984,074	40.9%
Reserves - Assigned	0	0	52,798,065	58,538,124	10.9%
Reserves - Restricted	0	0	8,350,787	8,549,457	2.4%
Reserves - Stability	0	0	18,855,748	12,851,262	-31.8%
Non-Operating Expenditures	<u>227,046,911</u>	<u>188,128,878</u>	<u>472,764,100</u>	<u>494,856,144</u>	<u>4.7%</u>
Total Expenditures	<u><u>497,583,372</u></u>	<u><u>482,416,774</u></u>	<u><u>1,015,337,873</u></u>	<u><u>1,096,403,249</u></u>	<u><u>8.0%</u></u>

SUMMARY BY CATEGORY - GENERAL FUND

	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Percent Change
REVENUES					
Current Ad Valorem Taxes	106,382,898	110,220,931	121,814,455	131,002,444	7.5%
PY Delinquent Ad Valorem Tax	290,536	353,074	190,000	354,707	86.7%
Other Taxes	18,208,779	19,212,313	19,978,688	19,187,159	-4.0%
Permits, Fees & Special Assessments	2,382,845	3,783,872	4,193,286	4,675,576	11.5%
Intergovernmental Revenue	24,739,893	25,862,278	26,038,883	27,968,786	7.4%
Charges For Services	1,512,973	1,775,984	1,619,498	2,545,047	57.2%
Judgment, Fines & Forfeits	1,443,134	1,348,681	1,401,266	1,289,653	-8.0%
Miscellaneous Revenues	2,219,719	5,614,205	1,715,342	1,552,393	-9.5%
Less 5% Statutory Reduction	0	0	-8,820,333	-9,407,080	6.7%
Operating Revenues	157,180,778	168,171,338	168,131,085	179,168,685	6.6%
Transfers In	10,007,790	10,104,733	11,647,251	9,774,555	-16.1%
Other Sources	3,702,193	4,104,362	2,506,000	2,284,039	-8.9%
Fund Balance	0	0	66,027,179	71,322,852	8.0%
Non Operating Revenues	13,709,983	14,209,095	80,180,430	83,381,446	4.0%
Total Revenues	170,890,761	182,380,433	248,311,515	262,550,131	5.7%
EXPENDITURES					
Personal Services	48,266,865	49,754,811	53,879,052	55,281,911	2.6%
Operating Expenses	40,969,756	44,992,282	54,155,483	53,426,492	-1.3%
Capital Outlay	1,278,213	1,089,840	4,264,692	3,678,550	-13.7%
Operating Expenditures	90,514,833	95,836,934	112,299,227	112,386,953	0.1%
Debt Service	499,408	499,408	3,399,408	2,648,241	-22.1%
Grants and Aids	1,114,851	1,651,729	2,606,587	3,328,479	27.7%
Other Non Operating Expenses	0	223	0	0	-%
Transfers Out	80,984,997	78,561,697	87,951,070	91,369,824	3.9%
Reserves - Operating	0	0	38,335,459	39,390,185	2.8%
Reserves - Capital	0	0	337,572	634,837	88.1%
Reserves - Assigned	0	0	16,000	6,590,705	41,091.9%
Reserves - Restricted	0	0	69,510	69,510	-%
Reserves - Stability	0	0	3,296,682	6,131,397	86.0%
Non-Operating Expenditures	82,599,256	80,713,057	136,012,288	150,163,178	10.4%
Total Expenditures	173,114,089	176,549,991	248,311,515	262,550,131	5.7%

**SUMMARY BY CATEGORY
001-GENERAL FUND**

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	106,382,898	110,220,931	121,814,455	131,002,444	7.5%
PY Delinquent Ad Valorem Tax	290,536	353,074	190,000	354,707	86.7%
Other Taxes	18,208,779	19,212,313	19,978,688	19,187,159	-4.0%
Permits, Fees & Special Assessments	2,382,845	3,783,872	4,193,286	4,675,576	11.5%
Intergovernmental Revenue	24,739,893	25,862,278	26,038,883	27,968,786	7.4%
Charges For Services	1,512,973	1,775,984	1,619,498	2,545,047	57.2%
Judgment, Fines & Forfeits	1,443,134	1,348,681	1,401,266	1,289,653	-8.0%
Miscellaneous Revenues	2,219,719	5,614,205	1,715,342	1,552,393	-9.5%
Less 5% Statutory Reduction	0	0	-8,820,333	-9,407,080	6.7%
Operating Revenues	<u>157,180,778</u>	<u>168,171,338</u>	<u>168,131,085</u>	<u>179,168,685</u>	6.6%
Transfers In	10,007,790	9,210,201	9,317,374	9,774,555	4.9%
Other Sources	3,702,193	4,104,362	2,506,000	2,284,039	-8.9%
Fund Balance	0	0	66,027,179	71,322,852	8.0%
Non Operating Revenues	<u>13,709,983</u>	<u>13,314,563</u>	<u>77,850,553</u>	<u>83,381,446</u>	7.1%
Total Revenues	<u><u>170,890,761</u></u>	<u><u>181,485,901</u></u>	<u><u>245,981,638</u></u>	<u><u>262,550,131</u></u>	<u>6.7%</u>
EXPENDITURES					
Personal Services	48,266,865	49,754,811	53,879,052	55,281,911	2.6%
Operating Expenses	40,969,756	44,992,282	54,155,483	53,426,492	-1.3%
Capital Outlay	1,278,213	1,089,840	4,264,692	3,678,550	-13.7%
Operating Expenditures	<u>90,514,833</u>	<u>95,836,934</u>	<u>112,299,227</u>	<u>112,386,953</u>	0.1%
Debt Service	499,408	499,408	3,399,408	2,648,241	-22.1%
Grants and Aids	1,114,851	1,651,729	2,606,587	3,328,479	27.7%
Transfers Out	80,984,997	77,667,165	85,621,193	91,369,824	6.7%
Reserves - Operating	0	0	38,335,459	39,390,185	2.8%
Reserves - Capital	0	0	337,572	634,837	88.1%
Reserves - Assigned	0	0	16,000	6,590,705	41,091.9%
Reserves - Restricted	0	0	69,510	69,510	-
Reserves - Stability	0	0	3,296,682	6,131,397	86.0%
Non-Operating Expenditures	<u>82,599,256</u>	<u>79,818,525</u>	<u>133,682,411</u>	<u>150,163,178</u>	12.3%
Total Expenditures	<u><u>173,114,089</u></u>	<u><u>175,655,459</u></u>	<u><u>245,981,638</u></u>	<u><u>262,550,131</u></u>	<u>6.7%</u>

SUMMARY BY CATEGORY - SPECIAL REVENUE FUND GROUP

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	18,810,885	19,485,734	21,521,485	23,864,082	10.9%
PY Delinquent Ad Valorem Tax	46,722	123,704	93,906	65,500	-30.2%
Other Taxes	46,126,259	48,865,165	48,928,720	56,154,016	14.8%
Permits, Fees & Special Assessments	27,838,193	30,859,362	32,552,208	52,512,883	61.3%
Intergovernmental Revenue	23,556,660	25,901,321	26,031,527	44,681,325	71.6%
Charges For Services	14,167,654	13,693,135	14,522,718	13,591,321	-6.4%
Judgment, Fines & Forfeits	848,845	829,240	861,747	1,139,150	32.2%
Miscellaneous Revenues	2,261,139	3,966,169	1,296,401	1,450,507	11.9%
Less 5% Statutory Reduction	0	0	-6,340,413	-7,847,791	23.8%
Operating Revenues	<u>133,656,357</u>	<u>143,723,830</u>	<u>139,468,299</u>	<u>185,610,993</u>	<u>33.1%</u>
Transfers In	9,505,995	11,529,116	12,111,360	15,088,889	24.6%
Other Sources	2,591,009	1,072,340	5,192,469	417,059	-92.0%
Fund Balance	0	0	162,765,266	166,669,125	2.4%
Non Operating Revenues	<u>12,097,004</u>	<u>12,601,456</u>	<u>180,069,095</u>	<u>182,175,073</u>	<u>1.2%</u>
Total Revenues	<u><u>145,753,361</u></u>	<u><u>156,325,285</u></u>	<u><u>319,537,394</u></u>	<u><u>367,786,066</u></u>	<u><u>15.1%</u></u>
EXPENDITURES					
Personal Services	44,358,914	47,055,622	49,077,563	52,283,501	6.5%
Operating Expenses	64,188,314	64,649,717	81,204,566	95,677,174	17.8%
Capital Outlay	16,752,237	16,726,448	45,801,873	73,950,542	61.5%
Operating Expenditures	<u>125,299,465</u>	<u>128,431,788</u>	<u>176,084,002</u>	<u>221,911,217</u>	<u>26.0%</u>
Debt Service	220,027	126,880	130,961	2,285,417	1,645.1%
Grants and Aids	1,838,754	2,142,113	566,439	457,146	-19.3%
Other Non Operating Expenses	0	360	0	0	-%
Transfers Out	66,199,646	20,085,269	18,420,446	20,179,620	9.6%
Reserves - Operating	0	0	33,951,576	38,483,601	13.3%
Reserves - Debt	0	0	1,742	25,373	1,356.5%
Reserves - Capital	0	0	30,383,336	31,919,977	5.1%
Reserves - Assigned	0	0	36,158,549	37,323,903	3.2%
Reserves - Restricted	0	0	8,281,277	8,479,947	2.4%
Reserves - Stability	0	0	15,559,066	6,719,865	-56.8%
Non-Operating Expenditures	<u>68,258,427</u>	<u>22,354,623</u>	<u>143,453,392</u>	<u>145,874,849</u>	<u>1.7%</u>
Total Expenditures	<u><u>193,557,891</u></u>	<u><u>150,786,410</u></u>	<u><u>319,537,394</u></u>	<u><u>367,786,066</u></u>	<u><u>15.1%</u></u>

SUMMARY BY CATEGORY
101-TDT RIDA TAX BOND 2012 PROJECT

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	8,611,967	8,611,558	- %
<i>Non Operating Revenues</i>	0	0	8,611,967	8,611,558	- %
Total Revenues	3,288	455	8,612,356	8,611,558	- %
EXPENDITURES					
Operating Expenses	343,049	343,049	343,049	343,049	- %
<i>Operating Expenditures</i>	4,431,044	343,890	383,503	343,049	-10.5%
Reserves - Restricted	0	0	8,228,853	8,268,509	0.5%
<i>Non-Operating Expenditures</i>	0	0	8,228,853	8,268,509	0.5%
Total Expenditures	4,431,044	343,890	8,612,356	8,611,558	- %

SUMMARY BY CATEGORY
102-TRANSPORTATION TRUST FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	8,465,543	8,282,413	9,032,185	14,278,775	58.1%
Permits, Fees & Special Assessments	92,155	25,250	25,000	49,859	99.4%
Intergovernmental Revenue	1,750,953	1,852,387	1,738,726	1,895,899	9.0%
Charges For Services	28,523	27,395	25,500	25,500	-
Miscellaneous Revenues	193,292	162,844	27,359	22,314	-18.4%
Less 5% Statutory Reduction	0	0	-542,439	-813,618	50.0%
<i>Operating Revenues</i>	<u>10,530,466</u>	<u>10,354,488</u>	<u>10,306,331</u>	<u>15,458,729</u>	<u>50.0%</u>
Transfers In	2,487,092	3,497,111	2,621,628	4,383,893	67.2%
Fund Balance	0	0	4,353,099	4,137,106	-5.0%
<i>Non Operating Revenues</i>	<u>2,487,092</u>	<u>3,497,111</u>	<u>6,974,727</u>	<u>8,520,999</u>	<u>22.2%</u>
Total Revenues	<u>13,017,559</u>	<u>13,851,599</u>	<u>17,281,058</u>	<u>23,979,728</u>	<u>38.8%</u>
EXPENDITURES					
Personal Services	7,524,071	7,183,860	8,347,789	8,707,325	4.3%
Operating Expenses	3,944,216	4,487,947	4,860,344	11,977,515	146.4%
Capital Outlay	207,982	69,350	204,640	508,575	148.5%
<i>Operating Expenditures</i>	<u>11,676,268</u>	<u>11,741,157</u>	<u>13,412,773</u>	<u>21,193,415</u>	<u>58.0%</u>
Transfers Out	1,346,443	1,553,287	1,950,824	2,036,313	4.4%
Reserves - Operating	0	0	1,917,461	750,000	-60.9%
<i>Non-Operating Expenditures</i>	<u>1,346,443</u>	<u>1,553,287</u>	<u>3,868,285</u>	<u>2,786,313</u>	<u>-28.0%</u>
Total Expenditures	<u>13,022,711</u>	<u>13,294,444</u>	<u>17,281,058</u>	<u>23,979,728</u>	<u>38.8%</u>

SUMMARY BY CATEGORY
103-DRUG ABUSE TREATMENT FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	58,774	81,094	71,296	87,635	22.9%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-3,565</u>	<u>-4,382</u>	<u>22.9%</u>
<i>Operating Revenues</i>	58,733	81,085	67,731	83,253	22.9%
Fund Balance	<u>0</u>	<u>0</u>	<u>15,466</u>	<u>23,990</u>	<u>55.1%</u>
<i>Non Operating Revenues</i>	0	0	15,466	23,990	55.1%
Total Revenues	<u>58,733</u>	<u>81,085</u>	<u>83,197</u>	<u>107,243</u>	<u>28.9%</u>
EXPENDITURES					
Transfers Out	<u>59,497</u>	<u>57,843</u>	<u>83,197</u>	<u>107,243</u>	<u>28.9%</u>
<i>Non-Operating Expenditures</i>	59,497	57,843	83,197	107,243	28.9%
Total Expenditures	<u>59,497</u>	<u>57,843</u>	<u>83,197</u>	<u>107,243</u>	<u>28.9%</u>

SUMMARY BY CATEGORY
104-TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	25,107,144	27,055,168	26,597,691	27,916,827	5.0%
Charges For Services	3,486,900	3,257,625	3,693,854	3,433,454	-7.0%
Miscellaneous Revenues	317,854	990,905	317,385	468,623	47.7%
Less 5% Statutory Reduction	0	0	-1,530,428	-1,590,945	4.0%
<i>Operating Revenues</i>	<u>28,911,899</u>	<u>31,303,699</u>	<u>29,078,502</u>	<u>30,227,959</u>	4.0%
Other Sources	118,877	129,208	120,000	120,000	- %
Fund Balance	0	0	43,667,771	43,895,725	0.5%
<i>Non Operating Revenues</i>	<u>224,009</u>	<u>129,208</u>	<u>43,787,771</u>	<u>44,015,725</u>	0.5%
Total Revenues	<u>29,135,908</u>	<u>31,432,907</u>	<u>72,866,273</u>	<u>74,243,684</u>	<u>1.9%</u>
EXPENDITURES					
Personal Services	4,485,917	3,975,185	2,311,919	2,523,810	9.2%
Operating Expenses	15,944,034	10,202,853	17,829,049	20,466,667	14.8%
Capital Outlay	2,614,139	2,326,510	7,250,604	5,773,033	-20.4%
<i>Operating Expenditures</i>	<u>23,044,091</u>	<u>16,504,548</u>	<u>27,391,572</u>	<u>28,763,510</u>	5.0%
Transfers Out	3,926,812	3,972,402	4,277,462	4,421,935	3.4%
Reserves - Operating	0	0	6,354,610	7,049,620	10.9%
Reserves - Capital	0	0	3,951,742	4,500,000	13.9%
Reserves - Assigned	0	0	28,782,565	29,282,565	1.7%
Reserves - Stability	0	0	2,108,322	226,054	-89.3%
<i>Non-Operating Expenditures</i>	<u>5,067,992</u>	<u>5,135,725</u>	<u>45,474,701</u>	<u>45,480,174</u>	- %
Total Expenditures	<u>28,112,083</u>	<u>21,640,273</u>	<u>72,866,273</u>	<u>74,243,684</u>	<u>1.9%</u>

SUMMARY BY CATEGORY
105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	6,276,786	6,763,792	6,649,422	6,979,207	5.0%
Miscellaneous Revenues	7,215	374,801	85,262	64,552	-24.3%
Less 5% Statutory Reduction	0	0	-336,734	-352,188	4.6%
Operating Revenues	<u>6,284,001</u>	<u>7,138,593</u>	<u>6,397,950</u>	<u>6,691,571</u>	4.6%
Other Sources	29,808	32,302	20,000	20,000	- %
Fund Balance	0	0	16,336,075	14,319,459	-12.3%
Non Operating Revenues	<u>34,979</u>	<u>32,302</u>	<u>16,356,075</u>	<u>14,339,459</u>	-12.3%
Total Revenues	<u><u>6,318,979</u></u>	<u><u>7,170,895</u></u>	<u><u>22,754,025</u></u>	<u><u>21,031,030</u></u>	<u><u>-7.6%</u></u>
EXPENDITURES					
Operating Expenses	2,094,152	6,312,847	6,480,592	2,435,539	-62.4%
Operating Expenditures	<u>2,094,152</u>	<u>6,312,847</u>	<u>6,480,592</u>	<u>2,435,539</u>	-62.4%
Debt Service	0	0	0	1,550,000	- %
Transfers Out	3,183,182	3,215,984	3,093,439	2,844,068	-8.1%
Reserves - Operating	0	0	5,055,182	6,177,131	22.2%
Reserves - Assigned	0	0	7,375,984	7,364,931	-0.1%
Reserves - Stability	0	0	748,828	659,361	-11.9%
Non-Operating Expenditures	<u>3,183,182</u>	<u>3,238,484</u>	<u>16,273,433</u>	<u>18,595,491</u>	14.3%
Total Expenditures	<u><u>5,277,333</u></u>	<u><u>9,551,331</u></u>	<u><u>22,754,025</u></u>	<u><u>21,031,030</u></u>	<u><u>-7.6%</u></u>

SUMMARY BY CATEGORY
106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	6,276,786	6,763,792	6,649,422	6,979,207	5.0%
Miscellaneous Revenues	-53	43,070	37,866	37,866	- %
Less 5% Statutory Reduction	0	0	-334,364	-350,854	4.9%
Operating Revenues	<u>6,276,733</u>	<u>6,806,862</u>	<u>6,352,924</u>	<u>6,666,219</u>	4.9%
Fund Balance	0	0	7,407,540	7,528,928	1.6%
Non Operating Revenues	<u>29,808</u>	<u>32,302</u>	<u>7,407,540</u>	<u>7,528,928</u>	1.6%
Total Revenues	<u><u>6,306,542</u></u>	<u><u>6,839,164</u></u>	<u><u>13,760,464</u></u>	<u><u>14,195,147</u></u>	<u><u>3.2%</u></u>
EXPENDITURES					
Operating Expenses	3,741,827	6,931,244	5,729,658	8,833,714	54.2%
Operating Expenditures	<u>3,741,827</u>	<u>6,931,244</u>	<u>5,729,658</u>	<u>8,833,714</u>	54.2%
Transfers Out	107,483	186,168	113,303	121,529	7.3%
Reserves - Operating	0	0	2,637,127	3,646,506	38.3%
Reserves - Stability	0	0	5,280,376	1,593,398	-69.8%
Non-Operating Expenditures	<u>107,483</u>	<u>186,168</u>	<u>8,030,806</u>	<u>5,361,433</u>	-33.2%
Total Expenditures	<u><u>3,849,309</u></u>	<u><u>7,117,411</u></u>	<u><u>13,760,464</u></u>	<u><u>14,195,147</u></u>	<u><u>3.2%</u></u>

SUMMARY BY CATEGORY
107-LIBRARY DISTRICT FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	4,091,824	4,241,057	4,685,372	5,892,659	25.8%
Intergovernmental Revenue	195,094	188,732	241,960	189,143	-21.8%
Charges For Services	63,235	83,352	74,305	74,305	- %
Judgment, Fines & Forfeits	105,989	105,516	103,556	103,556	- %
Miscellaneous Revenues	106,498	183,322	125,213	133,969	7.0%
Less 5% Statutory Reduction	0	0	-249,423	-310,225	24.4%
<i>Operating Revenues</i>	<u>4,574,689</u>	<u>4,816,287</u>	<u>4,980,983</u>	<u>6,083,407</u>	22.1%
Fund Balance	0	0	5,533,511	9,367,036	69.3%
<i>Non Operating Revenues</i>	<u>40,715</u>	<u>32,620</u>	<u>11,115,153</u>	<u>9,367,036</u>	-15.7%
Total Revenues	<u>4,615,404</u>	<u>4,848,907</u>	<u>16,096,136</u>	<u>15,450,443</u>	<u>-4.0%</u>
EXPENDITURES					
Personal Services	114,277	108,684	54,748	56,647	3.5%
Operating Expenses	5,231,254	5,413,263	6,428,486	5,902,667	-8.2%
Capital Outlay	2,054,816	442,937	4,858,500	5,251,613	8.1%
<i>Operating Expenditures</i>	<u>7,400,347</u>	<u>5,964,884</u>	<u>11,341,734</u>	<u>11,210,927</u>	-1.2%
Debt Service	0	0	0	557,791	- %
Transfers Out	1,182,409	548,337	513,153	526,420	2.6%
Reserves - Operating	0	0	1,745,861	1,428,540	-18.2%
Reserves - Stability	0	0	2,495,388	1,726,765	-30.8%
<i>Non-Operating Expenditures</i>	<u>1,182,409</u>	<u>548,337</u>	<u>4,754,402</u>	<u>4,239,516</u>	-10.8%
Total Expenditures	<u>8,582,756</u>	<u>6,513,221</u>	<u>16,096,136</u>	<u>15,450,443</u>	<u>-4.0%</u>

SUMMARY BY CATEGORY
109-LAW ENFORCEMENT TRUST FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	199	2,078	900	1,100	22.2%
Less 5% Statutory Reduction	0	0	-45	-55	22.2%
<i>Operating Revenues</i>	<u>199</u>	<u>2,078</u>	<u>855</u>	<u>1,045</u>	<u>22.2%</u>
Other Sources	218,274	76,163	40,000	277,059	592.6%
Fund Balance	0	0	0	602,905	- %
<i>Non Operating Revenues</i>	<u>218,274</u>	<u>76,163</u>	<u>40,000</u>	<u>879,964</u>	<u>2,099.9%</u>
Total Revenues	<u><u>218,473</u></u>	<u><u>78,241</u></u>	<u><u>40,855</u></u>	<u><u>881,009</u></u>	<u><u>2,056.4%</u></u>
EXPENDITURES					
Transfers Out	193,500	202,000	40,855	881,009	2,056.4%
<i>Non-Operating Expenditures</i>	<u>193,500</u>	<u>202,000</u>	<u>40,855</u>	<u>881,009</u>	<u>2,056.4%</u>
Total Expenditures	<u><u>193,500</u></u>	<u><u>202,000</u></u>	<u><u>40,855</u></u>	<u><u>881,009</u></u>	<u><u>2,056.4%</u></u>

SUMMARY BY CATEGORY
111-SHIP STATE HOUSING INITIATIVE PROGRAM

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	475,973	412,339	369,678	1,048,380	183.6%
Charges For Services	12,728	9,678	2,400	2,000	-16.7%
Less 5% Statutory Reduction	0	0	-18,604	-52,519	182.3%
Operating Revenues	<u>490,431</u>	<u>498,289</u>	<u>353,474</u>	<u>997,861</u>	<u>182.3%</u>
Fund Balance	0	0	65,000	592,784	812.0%
Non Operating Revenues	<u>151</u>	<u>0</u>	<u>65,000</u>	<u>592,784</u>	<u>812.0%</u>
Total Revenues	<u><u>490,582</u></u>	<u><u>498,289</u></u>	<u><u>418,474</u></u>	<u><u>1,590,645</u></u>	<u><u>280.1%</u></u>
EXPENDITURES					
Personal Services	70,712	69,004	71,932	65,634	-8.8%
Operating Expenses	356,134	336,350	346,542	1,525,011	340.1%
Operating Expenditures	<u>426,846</u>	<u>405,355</u>	<u>418,474</u>	<u>1,590,645</u>	<u>280.1%</u>
Total Expenditures	<u><u>426,846</u></u>	<u><u>405,355</u></u>	<u><u>418,474</u></u>	<u><u>1,590,645</u></u>	<u><u>280.1%</u></u>

SUMMARY BY CATEGORY
112-EMERGENCY(911)COMMUNICATIONS

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	1,236,632	1,194,072	1,164,093	1,282,538	10.2%
Charges For Services	8,243	10,714	11,652	14,723	26.4%
Miscellaneous Revenues	-300	1,195	0	2,800	- %
Less 5% Statutory Reduction	0	0	-58,787	-65,003	10.6%
<i>Operating Revenues</i>	<u>1,244,575</u>	<u>1,205,981</u>	<u>1,116,958</u>	<u>1,235,058</u>	<u>10.6%</u>
Fund Balance	0	0	1,242,665	1,253,502	0.9%
<i>Non Operating Revenues</i>	<u>1,738,296</u>	<u>388,117</u>	<u>1,242,665</u>	<u>1,253,502</u>	<u>0.9%</u>
Total Revenues	<u><u>2,982,871</u></u>	<u><u>1,594,098</u></u>	<u><u>2,359,623</u></u>	<u><u>2,488,560</u></u>	<u><u>5.5%</u></u>
EXPENDITURES					
Transfers Out	2,852,392	1,955,666	1,287,589	1,357,523	5.4%
Reserves - Operating	0	0	328,000	355,505	8.4%
Reserves - Capital	0	0	744,034	775,532	4.2%
<i>Non-Operating Expenditures</i>	<u>2,852,392</u>	<u>1,955,666</u>	<u>2,359,623</u>	<u>2,488,560</u>	<u>5.5%</u>
Total Expenditures	<u><u>2,852,392</u></u>	<u><u>1,955,666</u></u>	<u><u>2,359,623</u></u>	<u><u>2,488,560</u></u>	<u><u>5.5%</u></u>

SUMMARY BY CATEGORY
113-BUENAVENTURA LAKES MSBU

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	111,605	106,365	-4.7%
<i>Non Operating Revenues</i>	649	0	111,605	106,365	-4.7%
Total Revenues	649	0	111,605	106,365	-4.7%
EXPENDITURES					
Capital Outlay	6,845	99,976	111,605	106,365	-4.7%
<i>Operating Expenditures</i>	6,845	99,976	111,605	106,365	-4.7%
Total Expenditures	46,812	528,956	111,605	106,365	-4.7%

SUMMARY BY CATEGORY
115-COURT FACILITIES FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	1,950,759	1,851,349	3,268,704	1,846,891	-43.5%
Miscellaneous Revenues	3,531	55,843	48,112	24,056	-50.0%
Less 5% Statutory Reduction	0	0	-165,840	-93,547	-43.6%
Operating Revenues	<u>1,954,289</u>	<u>1,907,191</u>	<u>3,150,976</u>	<u>1,777,400</u>	<u>-43.6%</u>
Fund Balance	0	0	7,392,510	9,477,580	28.2%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>7,392,510</u>	<u>9,477,580</u>	<u>28.2%</u>
Total Revenues	<u><u>1,954,289</u></u>	<u><u>1,907,191</u></u>	<u><u>10,543,486</u></u>	<u><u>11,254,980</u></u>	<u><u>6.7%</u></u>
EXPENDITURES					
Capital Outlay	816,119	351,116	1,276,444	1,374,808	7.7%
Operating Expenditures	<u>816,119</u>	<u>351,116</u>	<u>1,476,444</u>	<u>1,374,808</u>	<u>-6.9%</u>
Transfers Out	634,715	640,333	569,279	648,278	13.9%
Reserves - Operating	0	0	489,372	258,004	-47.3%
Reserves - Capital	0	0	7,908,757	8,954,072	13.2%
Reserves - Stability	0	0	99,634	19,818	-80.1%
Non-Operating Expenditures	<u>634,715</u>	<u>640,333</u>	<u>9,067,042</u>	<u>9,880,172</u>	<u>9.0%</u>
Total Expenditures	<u><u>1,450,834</u></u>	<u><u>991,449</u></u>	<u><u>10,543,486</u></u>	<u><u>11,254,980</u></u>	<u><u>6.7%</u></u>

SUMMARY BY CATEGORY
118-HOMELESS PREVENTION & RAPID REHOUSING

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	73,239	91,305	951,731	928,915	-2.4%
<i>Operating Revenues</i>	73,239	91,305	951,731	928,915	-2.4%
Total Revenues	<u>73,251</u>	<u>91,305</u>	<u>951,731</u>	<u>928,915</u>	<u>-2.4%</u>
EXPENDITURES					
Personal Services	0	0	0	38,187	- %
Operating Expenses	74,243	91,305	951,731	890,728	-6.4%
<i>Operating Expenditures</i>	74,243	91,305	951,731	928,915	-2.4%
Total Expenditures	<u>74,243</u>	<u>91,305</u>	<u>951,731</u>	<u>928,915</u>	<u>-2.4%</u>

SUMMARY BY CATEGORY
122-NEIGHBORHOOD STABIL PROGRAM 3

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	2,280,792	294,564	463,500	286,518	-38.2%
<i>Operating Revenues</i>	2,972,922	504,291	463,500	286,518	-38.2%
Total Revenues	<u>2,972,955</u>	<u>504,291</u>	<u>463,500</u>	<u>286,518</u>	<u>-38.2%</u>
EXPENDITURES					
Operating Expenses	2,897,653	452,144	384,041	286,518	-25.4%
<i>Operating Expenditures</i>	2,949,921	502,667	463,500	286,518	-38.2%
Total Expenditures	<u>2,949,921</u>	<u>502,667</u>	<u>463,500</u>	<u>286,518</u>	<u>-38.2%</u>

SUMMARY BY CATEGORY
123-TDT REF & IMP 2012 PROJECT

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Fund Balance	0	0	11,040,000	11,111,407	0.6%
<i>Non Operating Revenues</i>	0	0	11,040,000	11,111,407	0.6%
Total Revenues	<u>7,004</u>	<u>70,491</u>	<u>11,040,000</u>	<u>11,111,407</u>	<u>0.6%</u>
EXPENDITURES					
Capital Outlay	0	0	11,040,000	10,435,000	-5.5%
<i>Operating Expenditures</i>	0	0	11,040,000	10,435,000	-5.5%
Reserves - Assigned	0	0	0	676,407	- %
<i>Non-Operating Expenditures</i>	0	0	0	676,407	- %
Total Expenditures	<u>0</u>	<u>0</u>	<u>11,040,000</u>	<u>11,111,407</u>	<u>0.6%</u>

SUMMARY BY CATEGORY
124-ENVIRONMENTAL LAND ACQUISITIONS

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	223,441	235,049	292,623	338,042	15.5%
Miscellaneous Revenues	8,224	63,177	21,917	14,751	-32.7%
Less 5% Statutory Reduction	0	0	-15,745	-17,640	12.0%
Operating Revenues	<u>232,741</u>	<u>298,480</u>	<u>298,795</u>	<u>335,153</u>	12.2%
Fund Balance	0	0	4,645,184	260,021	-94.4%
Non Operating Revenues	<u>11,157</u>	<u>26,932</u>	<u>4,645,184</u>	<u>260,021</u>	-94.4%
Total Revenues	<u><u>243,898</u></u>	<u><u>325,412</u></u>	<u><u>4,943,979</u></u>	<u><u>595,174</u></u>	<u><u>-88.0%</u></u>
EXPENDITURES					
Personal Services	211,367	272,118	319,867	333,822	4.4%
Operating Expenses	123,561	112,530	115,384	74,444	-35.5%
Operating Expenditures	<u>334,931</u>	<u>684,647</u>	<u>4,802,385</u>	<u>408,266</u>	-91.5%
Transfers Out	115,211	115,104	113,550	153,150	34.9%
Reserves - Capital	0	0	28,044	33,758	20.4%
Non-Operating Expenditures	<u>115,211</u>	<u>115,104</u>	<u>141,594</u>	<u>186,908</u>	32.0%
Total Expenditures	<u><u>450,142</u></u>	<u><u>799,752</u></u>	<u><u>4,943,979</u></u>	<u><u>595,174</u></u>	<u><u>-88.0%</u></u>

SUMMARY BY CATEGORY
125-ENVIRONMENTAL LAND MAINTENANCE

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	574,117	591,538	622,555	644,068	3.5%
Less 5% Statutory Reduction	0	0	-31,630	-32,203	1.8%
Operating Revenues	<u>592,616</u>	<u>645,600</u>	<u>600,980</u>	<u>611,865</u>	<u>1.8%</u>
Fund Balance	0	0	1,899,200	2,131,619	12.2%
Non Operating Revenues	<u>13,240</u>	<u>5,136</u>	<u>1,899,200</u>	<u>2,131,619</u>	<u>12.2%</u>
Total Revenues	<u><u>605,856</u></u>	<u><u>650,737</u></u>	<u><u>2,500,180</u></u>	<u><u>2,743,484</u></u>	<u><u>9.7%</u></u>
EXPENDITURES					
Operating Expenses	116,737	127,993	274,316	338,368	23.3%
Capital Outlay	1,167,642	1,238,838	2,156,634	2,288,032	6.1%
Operating Expenditures	<u>1,284,378</u>	<u>1,366,831</u>	<u>2,430,950</u>	<u>2,626,400</u>	<u>8.0%</u>
Transfers Out	25,658	31,912	19,815	29,279	47.8%
Reserves - Operating	0	0	49,415	87,805	77.7%
Non-Operating Expenditures	<u>25,658</u>	<u>31,912</u>	<u>69,230</u>	<u>117,084</u>	<u>69.1%</u>
Total Expenditures	<u><u>1,310,036</u></u>	<u><u>1,398,743</u></u>	<u><u>2,500,180</u></u>	<u><u>2,743,484</u></u>	<u><u>9.7%</u></u>

SUMMARY BY CATEGORY
128-SUBDIVISION POND MSBU

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	361,886	484,314	582,379	476,567	-18.2%
Less 5% Statutory Reduction	0	0	-29,123	-23,828	-18.2%
<i>Operating Revenues</i>	<u>404,453</u>	<u>487,684</u>	<u>553,256</u>	<u>452,739</u>	-18.2%
Fund Balance	0	0	349,025	236,311	-32.3%
<i>Non Operating Revenues</i>	<u>452</u>	<u>221,566</u>	<u>349,025</u>	<u>236,311</u>	-32.3%
Total Revenues	<u><u>404,905</u></u>	<u><u>709,250</u></u>	<u><u>902,281</u></u>	<u><u>689,050</u></u>	<u><u>-23.6%</u></u>
EXPENDITURES					
Operating Expenses	337,503	402,345	731,688	552,534	-24.5%
<i>Operating Expenditures</i>	<u>337,503</u>	<u>402,345</u>	<u>731,688</u>	<u>552,534</u>	-24.5%
Transfers Out	114,065	134,265	170,593	136,516	-20.0%
<i>Non-Operating Expenditures</i>	<u>114,065</u>	<u>134,265</u>	<u>170,593</u>	<u>136,516</u>	-20.0%
Total Expenditures	<u><u>451,568</u></u>	<u><u>536,610</u></u>	<u><u>902,281</u></u>	<u><u>689,050</u></u>	<u><u>-23.6%</u></u>

SUMMARY BY CATEGORY
129-STREET LIGHTING MSBU

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	210,553	325,024	283,046	299,667	5.9%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-14,151</u>	<u>-15,097</u>	<u>6.7%</u>
<i>Operating Revenues</i>	210,840	327,215	268,895	284,570	5.8%
Fund Balance	<u>0</u>	<u>0</u>	<u>84,470</u>	<u>139,630</u>	<u>65.3%</u>
<i>Non Operating Revenues</i>	91	161,410	84,470	139,630	65.3%
Total Revenues	<u>210,931</u>	<u>488,625</u>	<u>353,365</u>	<u>424,200</u>	<u>20.0%</u>
EXPENDITURES					
Operating Expenses	<u>226,937</u>	<u>292,655</u>	<u>336,301</u>	<u>410,912</u>	<u>22.2%</u>
<i>Operating Expenditures</i>	226,937	292,655	336,301	410,912	22.2%
Transfers Out	<u>14,655</u>	<u>14,119</u>	<u>17,064</u>	<u>13,288</u>	<u>-22.1%</u>
<i>Non-Operating Expenditures</i>	14,655	14,119	17,064	13,288	-22.1%
Total Expenditures	<u>241,592</u>	<u>306,774</u>	<u>353,365</u>	<u>424,200</u>	<u>20.0%</u>

SUMMARY BY CATEGORY
130-COURT RELATED TECHNOLOGY FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	775,720	690,232	575,847	756,100	31.3%
Miscellaneous Revenues	801	10,027	9,352	4,500	-51.9%
Less 5% Statutory Reduction	0	0	-29,260	-38,030	30.0%
Operating Revenues	<u>776,521</u>	<u>700,259</u>	<u>555,939</u>	<u>722,570</u>	<u>30.0%</u>
Transfers In	844	0	0	227,502	- %
Fund Balance	0	0	1,703,051	696,128	-59.1%
Non Operating Revenues	<u>844</u>	<u>0</u>	<u>1,703,051</u>	<u>923,630</u>	<u>-45.8%</u>
Total Revenues	<u><u>777,365</u></u>	<u><u>700,259</u></u>	<u><u>2,258,990</u></u>	<u><u>1,646,200</u></u>	<u><u>-27.1%</u></u>
EXPENDITURES					
Personal Services	417,158	432,706	444,528	460,627	3.6%
Operating Expenses	367,809	512,123	530,824	484,800	-8.7%
Capital Outlay	90,649	145,772	339,700	435,900	28.3%
Operating Expenditures	<u>875,616</u>	<u>1,090,601</u>	<u>1,315,052</u>	<u>1,381,327</u>	<u>5.0%</u>
Transfers Out	51,100	91,685	46,456	61,204	31.7%
Reserves - Operating	0	0	214,046	203,669	-4.8%
Non-Operating Expenditures	<u>51,100</u>	<u>91,685</u>	<u>943,938</u>	<u>264,873</u>	<u>-71.9%</u>
Total Expenditures	<u><u>926,716</u></u>	<u><u>1,182,286</u></u>	<u><u>2,258,990</u></u>	<u><u>1,646,200</u></u>	<u><u>-27.1%</u></u>

SUMMARY BY CATEGORY
134-COUNTYWIDE FIRE FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	13,028,096	13,430,257	14,878,780	15,982,160	7.4%
PY Delinquent Ad Valorem Tax	31,529	108,090	93,906	65,500	-30.2%
Permits, Fees & Special Assessments	21,772,125	22,726,764	24,136,465	34,815,251	44.2%
Intergovernmental Revenue	55,966	61,517	61,240	72,124	17.8%
Charges For Services	7,174,178	6,909,350	6,026,127	6,728,491	11.7%
Miscellaneous Revenues	108,772	371,168	239,206	265,725	11.1%
Less 5% Statutory Reduction	0	0	-2,271,786	-2,896,462	27.5%
Operating Revenues	<u>42,170,665</u>	<u>43,607,145</u>	<u>43,163,938</u>	<u>55,032,789</u>	27.5%
Transfers In	2,840,507	2,185,694	2,022,920	3,378,825	67.0%
Fund Balance	0	0	21,776,752	19,181,788	-11.9%
Non Operating Revenues	<u>3,210,648</u>	<u>2,504,315</u>	<u>23,799,672</u>	<u>22,560,613</u>	-5.2%
Total Revenues	<u>45,381,313</u>	<u>46,111,460</u>	<u>66,963,610</u>	<u>77,593,402</u>	<u>15.9%</u>
EXPENDITURES					
Personal Services	28,360,200	31,670,630	33,376,703	35,716,538	7.0%
Operating Expenses	9,118,986	9,385,719	10,162,874	10,602,918	4.3%
Capital Outlay	885,368	1,215,585	3,127,395	8,889,037	184.2%
Operating Expenditures	<u>38,364,555</u>	<u>42,271,934</u>	<u>46,666,972</u>	<u>55,208,493</u>	18.3%
Debt Service	220,027	126,880	126,880	177,626	40.0%
Transfers Out	5,046,466	5,003,978	5,405,675	5,896,959	9.1%
Reserves - Operating	0	0	12,884,635	15,337,828	19.0%
Reserves - Debt	0	0	0	25,373	-
Reserves - Capital	0	0	1,879,448	947,123	-49.6%
Non-Operating Expenditures	<u>5,266,493</u>	<u>5,130,858</u>	<u>20,296,638</u>	<u>22,384,909</u>	10.3%
Total Expenditures	<u>43,631,048</u>	<u>47,402,792</u>	<u>66,963,610</u>	<u>77,593,402</u>	<u>15.9%</u>

SUMMARY BY CATEGORY
136-HOMESTEAD FORECLOSURE MEDIATION FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	220,855	118,335	125,827	69,200	-45.0%
Less 5% Statutory Reduction	0	0	-6,364	-3,460	-45.6%
Operating Revenues	<u>220,985</u>	<u>119,915</u>	<u>120,910</u>	<u>65,740</u>	-45.6%
Fund Balance	0	0	201,541	41,026	-79.6%
Non Operating Revenues	<u>343</u>	<u>0</u>	<u>201,541</u>	<u>41,026</u>	-79.6%
Total Revenues	<u><u>221,328</u></u>	<u><u>119,915</u></u>	<u><u>322,451</u></u>	<u><u>106,766</u></u>	<u><u>-66.9%</u></u>
EXPENDITURES					
Personal Services	124,418	129,346	155,044	54,236	-65.0%
Operating Expenses	56,424	35,437	54,842	15,501	-71.7%
Operating Expenditures	<u>180,842</u>	<u>164,783</u>	<u>209,886</u>	<u>69,737</u>	-66.8%
Reserves - Restricted	0	0	0	37,029	- %
Non-Operating Expenditures	<u>39,117</u>	<u>37,263</u>	<u>112,565</u>	<u>37,029</u>	-67.1%
Total Expenditures	<u><u>219,959</u></u>	<u><u>202,046</u></u>	<u><u>322,451</u></u>	<u><u>106,766</u></u>	<u><u>-66.9%</u></u>

SUMMARY BY CATEGORY
137-HOME FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	657,395	- %
<i>Operating Revenues</i>	0	0	0	657,395	- %
Transfers In	0	0	0	162,000	- %
<i>Non Operating Revenues</i>	0	0	0	162,000	- %
Total Revenues	0	0	0	819,395	- %
EXPENDITURES					
Personal Services	0	0	0	54,279	- %
Operating Expenses	0	0	0	502,158	- %
<i>Operating Expenditures</i>	0	0	0	556,437	- %
Grants and Aids	0	0	0	262,958	- %
<i>Non-Operating Expenditures</i>	0	0	0	262,958	- %
Total Expenditures	0	0	0	819,395	- %

SUMMARY BY CATEGORY
139-CRIMINAL JUSTICE TRAINING

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	109,174	101,321	67,337	104,989	55.9%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-3,367</u>	<u>-5,249</u>	<u>55.9%</u>
<i>Operating Revenues</i>	109,189	101,544	63,970	99,740	55.9%
Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,913</u>	<u>- %</u>
<i>Non Operating Revenues</i>	0	0	0	25,913	- %
Total Revenues	<u>109,189</u>	<u>101,544</u>	<u>63,970</u>	<u>125,653</u>	<u>96.4%</u>
EXPENDITURES					
Transfers Out	<u>135,612</u>	<u>93,180</u>	<u>63,970</u>	<u>125,653</u>	<u>96.4%</u>
<i>Non-Operating Expenditures</i>	135,612	93,180	63,970	125,653	96.4%
Total Expenditures	<u>135,612</u>	<u>93,180</u>	<u>63,970</u>	<u>125,653</u>	<u>96.4%</u>

SUMMARY BY CATEGORY
141-BOATING IMPROVEMENT FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	39,558	36,978	167,447	52,000	-68.9%
Miscellaneous Revenues	456	3,749	7,321	7,200	-1.7%
Less 5% Statutory Reduction	0	0	-8,738	-2,960	-66.1%
<i>Operating Revenues</i>	<u>40,014</u>	<u>40,727</u>	<u>166,030</u>	<u>56,240</u>	<u>-66.1%</u>
Fund Balance	0	0	448,017	375,625	-16.2%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>448,017</u>	<u>375,625</u>	<u>-16.2%</u>
Total Revenues	<u><u>40,014</u></u>	<u><u>40,727</u></u>	<u><u>614,047</u></u>	<u><u>431,865</u></u>	<u><u>-29.7%</u></u>
EXPENDITURES					
Capital Outlay	0	107,468	580,780	364,284	-37.3%
<i>Operating Expenditures</i>	<u>43,976</u>	<u>137,911</u>	<u>589,326</u>	<u>364,284</u>	<u>-38.2%</u>
Transfers Out	1,019	4,255	2,377	3,764	58.4%
Reserves - Operating	0	0	22,344	788	-96.5%
Reserves - Capital	0	0	0	63,029	-%
<i>Non-Operating Expenditures</i>	<u>1,019</u>	<u>4,255</u>	<u>24,721</u>	<u>67,581</u>	<u>173.4%</u>
Total Expenditures	<u><u>44,995</u></u>	<u><u>142,166</u></u>	<u><u>614,047</u></u>	<u><u>431,865</u></u>	<u><u>-29.7%</u></u>

SUMMARY BY CATEGORY
142 - MOBILITY FEE EAST ZONE

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	0	1,497,312	- %
Less 5% Statutory Reduction	0	0	0	-74,866	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,422,446</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,422,446</u>	<u>- %</u>
EXPENDITURES					
Operating Expenses	0	0	0	1,050,000	- %
Capital Outlay	0	0	0	200,000	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,250,000</u>	<u>- %</u>
Reserves - Operating	0	0	0	172,446	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>172,446</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,422,446</u>	<u>- %</u>

SUMMARY BY CATEGORY
143 - MOBILITY FEE WEST ZONE

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	0	5,609,161	- %
Less 5% Statutory Reduction	0	0	0	-280,458	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,328,703</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,328,703</u>	<u>- %</u>
EXPENDITURES					
Capital Outlay	0	0	0	4,824,970	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,824,970</u>	<u>- %</u>
Reserves - Operating	0	0	0	503,733	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>503,733</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,328,703</u>	<u>- %</u>

**SUMMARY BY CATEGORY
145 - RED LIGHT CAMERAS**

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	0	0	59,558	294,615	394.7%
Less 5% Statutory Reduction	0	0	-2,978	-14,731	394.7%
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>56,580</u>	<u>279,884</u>	<u>394.7%</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>56,580</u>	<u>279,884</u>	<u>394.7%</u>
EXPENDITURES					
Operating Expenses	0	0	54,080	230,784	326.7%
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>56,580</u>	<u>230,784</u>	<u>307.9%</u>
Reserves - Operating	0	0	0	49,100	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,100</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>56,580</u>	<u>279,884</u>	<u>394.7%</u>

SUMMARY BY CATEGORY
148-BUILDING FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	2,341,066	3,074,124	2,928,414	4,400,371	50.3%
Charges For Services	65,114	99,631	89,614	96,269	7.4%
Miscellaneous Revenues	25,667	59,027	31,602	39,509	25.0%
Less 5% Statutory Reduction	0	0	-152,482	-226,807	48.7%
<i>Operating Revenues</i>	<u>2,443,440</u>	<u>3,241,662</u>	<u>2,897,148</u>	<u>4,309,342</u>	<u>48.7%</u>
Fund Balance	0	0	4,858,608	3,456,448	-28.9%
<i>Non Operating Revenues</i>	<u>8,983</u>	<u>0</u>	<u>4,858,608</u>	<u>3,456,448</u>	<u>-28.9%</u>
Total Revenues	<u>2,452,423</u>	<u>3,241,662</u>	<u>7,755,756</u>	<u>7,765,790</u>	<u>0.1%</u>
EXPENDITURES					
Personal Services	1,874,127	1,952,834	2,364,672	2,631,167	11.3%
Operating Expenses	672,998	444,051	568,127	418,403	-26.4%
Capital Outlay	52,556	67,225	72,210	89,300	23.7%
<i>Operating Expenditures</i>	<u>2,599,680</u>	<u>2,464,110</u>	<u>3,005,009</u>	<u>3,138,870</u>	<u>4.5%</u>
Transfers Out	458,287	317,538	232,546	388,863	67.2%
Reserves - Operating	0	0	855,695	719,883	-15.9%
Reserves - Capital	0	0	863,889	1,500,000	73.6%
Reserves - Stability	0	0	2,798,617	2,018,174	-27.9%
<i>Non-Operating Expenditures</i>	<u>458,287</u>	<u>317,538</u>	<u>4,750,747</u>	<u>4,626,920</u>	<u>-2.6%</u>
Total Expenditures	<u>3,057,967</u>	<u>2,781,648</u>	<u>7,755,756</u>	<u>7,765,790</u>	<u>0.1%</u>

SUMMARY BY CATEGORY
149-EAST 192 CRA

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	0	44,125	60,770	127,034	109.0%
Fund Balance	0	0	41,669	97,593	134.2%
<i>Non Operating Revenues</i>	<u>0</u>	<u>44,125</u>	<u>102,439</u>	<u>224,627</u>	<u>119.3%</u>
Total Revenues	<u>0</u>	<u>44,252</u>	<u>102,439</u>	<u>224,627</u>	<u>119.3%</u>
EXPENDITURES					
Operating Expenses	0	175	59,401	61,546	3.6%
<i>Operating Expenditures</i>	<u>0</u>	<u>175</u>	<u>59,401</u>	<u>61,546</u>	<u>3.6%</u>
Transfers Out	0	0	0	810	- %
Reserves - Restricted	0	0	43,038	150,000	248.5%
Reserves - Stability	0	0	0	12,271	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>43,038</u>	<u>163,081</u>	<u>278.9%</u>
Total Expenditures	<u>0</u>	<u>175</u>	<u>102,439</u>	<u>224,627</u>	<u>119.3%</u>

SUMMARY BY CATEGORY
150-WEST 192 DEVELOPMENT AUTHORITY

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	0	2,179	0	5,203	- %
Less 5% Statutory Reduction	0	0	0	-260	- %
Operating Revenues	<u>0</u>	<u>2,179</u>	<u>0</u>	<u>4,943</u>	<u>- %</u>
Transfers In	0	761,073	1,338,745	2,627,867	96.3%
Fund Balance	0	0	1,393,334	1,496,518	7.4%
Non Operating Revenues	<u>0</u>	<u>761,073</u>	<u>2,732,079</u>	<u>4,124,385</u>	<u>51.0%</u>
Total Revenues	<u><u>0</u></u>	<u><u>763,252</u></u>	<u><u>2,732,079</u></u>	<u><u>4,129,328</u></u>	<u><u>51.1%</u></u>
EXPENDITURES					
Personal Services	0	66,283	184,767	317,723	72.0%
Operating Expenses	0	5,140	492,502	2,032,874	312.8%
Capital Outlay	0	0	0	73,038	- %
Operating Expenditures	<u>0</u>	<u>71,423</u>	<u>677,269</u>	<u>2,423,635</u>	<u>257.9%</u>
Transfers Out	0	0	0	6,688	- %
Reserves - Operating	0	0	53,487	583,966	991.8%
Reserves - Capital	0	0	706,384	1,115,039	57.9%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>2,054,810</u>	<u>1,705,693</u>	<u>-17.0%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>71,423</u></u>	<u><u>2,732,079</u></u>	<u><u>4,129,328</u></u>	<u><u>51.1%</u></u>

SUMMARY BY CATEGORY
151-CDBG FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	957,199	1,553,356	1,836,859	2,842,450	54.7%
<i>Operating Revenues</i>	957,199	1,553,356	1,836,859	2,842,450	54.7%
Total Revenues	957,199	1,553,356	1,836,859	2,842,450	54.7%
EXPENDITURES					
Personal Services	167,858	155,600	154,543	141,460	-8.5%
Operating Expenses	204,314	293,868	968,218	2,540,990	162.4%
<i>Operating Expenditures</i>	372,172	670,716	1,270,420	2,682,450	111.1%
Grants and Aids	585,027	882,640	566,439	160,000	-71.8%
<i>Non-Operating Expenditures</i>	585,027	882,640	566,439	160,000	-71.8%
Total Expenditures	957,199	1,553,356	1,836,859	2,842,450	54.7%

SUMMARY BY CATEGORY
152-MUNI SVCS TAX UNITS MSTU FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	893,408	987,833	1,042,155	1,007,153	-3.4%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-52,109</u>	<u>-50,360</u>	<u>-3.4%</u>
Operating Revenues	895,029	993,343	990,046	956,793	-3.4%
Fund Balance	<u>0</u>	<u>0</u>	<u>472,872</u>	<u>308,463</u>	<u>-34.8%</u>
Non Operating Revenues	1,724	1,302	472,872	308,463	-34.8%
Total Revenues	<u>896,753</u>	<u>994,646</u>	<u>1,462,918</u>	<u>1,265,256</u>	<u>-13.5%</u>
EXPENDITURES					
Operating Expenses	1,013,531	1,010,616	1,229,076	1,080,737	-12.1%
Capital Outlay	<u>0</u>	<u>0</u>	<u>114,192</u>	<u>65,870</u>	<u>-42.3%</u>
Operating Expenditures	1,013,531	1,010,616	1,343,268	1,146,607	-14.6%
Transfers Out	74,925	73,341	77,650	76,538	-1.4%
Reserves - Operating	<u>0</u>	<u>0</u>	<u>42,000</u>	<u>42,111</u>	<u>0.3%</u>
Non-Operating Expenditures	74,925	73,341	119,650	118,649	-0.8%
Total Expenditures	<u>1,088,456</u>	<u>1,083,957</u>	<u>1,462,918</u>	<u>1,265,256</u>	<u>-13.5%</u>

SUMMARY BY CATEGORY
153-MUNI SVCS BENEFIT UNITS MSBU FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	60,945	43,377	34,210	35,356	3.3%
Less 5% Statutory Reduction	0	0	-1,710	-1,767	3.3%
<i>Operating Revenues</i>	<u>61,044</u>	<u>43,660</u>	<u>32,500</u>	<u>33,589</u>	3.4%
Fund Balance	0	0	25,226	37,541	48.8%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>25,226</u>	<u>37,541</u>	48.8%
Total Revenues	<u>61,044</u>	<u>43,660</u>	<u>57,726</u>	<u>71,130</u>	<u>23.2%</u>
EXPENDITURES					
Operating Expenses	31,396	25,868	35,464	35,537	0.2%
<i>Operating Expenditures</i>	<u>97,868</u>	<u>25,868</u>	<u>35,464</u>	<u>35,537</u>	0.2%
Transfers Out	3,591	3,500	3,921	8,052	105.4%
Reserves - Operating	0	0	3,132	3,132	- %
Reserves - Restricted	0	0	9,386	24,409	160.1%
<i>Non-Operating Expenditures</i>	<u>3,591</u>	<u>3,860</u>	<u>22,262</u>	<u>35,593</u>	59.9%
Total Expenditures	<u>101,459</u>	<u>29,728</u>	<u>57,726</u>	<u>71,130</u>	<u>23.2%</u>

SUMMARY BY CATEGORY
154-CONSTITUTIONAL GAS TAX FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	3,672,189	3,867,239	3,902,632	4,107,412	5.2%
Less 5% Statutory Reduction	0	0	-195,364	-205,371	5.1%
<i>Operating Revenues</i>	<u>4,016,181</u>	<u>3,874,791</u>	<u>3,711,918</u>	<u>3,902,041</u>	5.1%
Transfers In	3,750,000	1,710,000	4,772,929	3,514,185	-26.4%
Fund Balance	0	0	1,291,772	1,329,941	3.0%
<i>Non Operating Revenues</i>	<u>3,750,000</u>	<u>1,710,000</u>	<u>6,064,701</u>	<u>4,844,126</u>	-20.1%
Total Revenues	<u><u>7,766,181</u></u>	<u><u>5,584,791</u></u>	<u><u>9,776,619</u></u>	<u><u>8,746,167</u></u>	<u><u>-10.5%</u></u>
EXPENDITURES					
Operating Expenses	4,412,257	3,787,223	8,070,206	6,750,000	-16.4%
Capital Outlay	1,932,208	199,451	1,701,075	1,989,268	16.9%
<i>Operating Expenditures</i>	<u>6,344,465</u>	<u>3,986,674</u>	<u>9,771,281</u>	<u>8,739,268</u>	-10.6%
Transfers Out	1,631,125	943,872	5,338	6,899	29.2%
<i>Non-Operating Expenditures</i>	<u>1,631,125</u>	<u>943,872</u>	<u>5,338</u>	<u>6,899</u>	29.2%
Total Expenditures	<u><u>7,975,590</u></u>	<u><u>4,930,546</u></u>	<u><u>9,776,619</u></u>	<u><u>8,746,167</u></u>	<u><u>-10.5%</u></u>

SUMMARY BY CATEGORY
155-WEST 192 MSBU PHASE I

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	1,690,555	1,559,443	2,425,241	2,344,506	-3.3%
Miscellaneous Revenues	175,964	226,595	64,981	93,879	44.5%
Less 5% Statutory Reduction	0	0	-124,511	-121,919	-2.1%
<i>Operating Revenues</i>	<u>1,866,519</u>	<u>1,786,038</u>	<u>2,365,711</u>	<u>2,316,466</u>	<u>-2.1%</u>
Fund Balance	0	0	1,988,822	2,465,160	24.0%
<i>Non Operating Revenues</i>	<u>30,502</u>	<u>29,636</u>	<u>1,988,822</u>	<u>2,465,160</u>	<u>24.0%</u>
Total Revenues	<u>1,897,021</u>	<u>1,815,674</u>	<u>4,354,533</u>	<u>4,781,626</u>	<u>9.8%</u>
EXPENDITURES					
Personal Services	200,990	189,947	199,379	159,651	-19.9%
Operating Expenses	2,066,294	1,986,320	2,192,378	2,252,723	2.8%
Capital Outlay	3,620	0	81,025	60,000	-25.9%
<i>Operating Expenditures</i>	<u>2,270,904</u>	<u>2,176,267</u>	<u>2,472,782</u>	<u>2,472,374</u>	<u>- %</u>
Transfers Out	75,748	65,369	55,450	102,327	84.5%
Reserves - Operating	0	0	662,217	578,817	-12.6%
Reserves - Capital	0	0	1,164,084	1,164,084	- %
Reserves - Stability	0	0	0	464,024	- %
<i>Non-Operating Expenditures</i>	<u>75,748</u>	<u>65,369</u>	<u>1,881,751</u>	<u>2,309,252</u>	<u>22.7%</u>
Total Expenditures	<u>2,346,652</u>	<u>2,241,636</u>	<u>4,354,533</u>	<u>4,781,626</u>	<u>9.8%</u>

SUMMARY BY CATEGORY
156-FEDERAL AND STATE GRANTS FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	2,463,665	5,965,890	5,176,116	20,379,559	293.7%
<i>Operating Revenues</i>	2,463,824	5,965,970	5,176,116	20,379,559	293.7%
Total Revenues	<u>2,463,824</u>	<u>5,965,970</u>	<u>5,176,116</u>	<u>20,379,559</u>	<u>293.7%</u>
EXPENDITURES					
Personal Services	0	112,330	186,844	204,050	9.2%
Operating Expenses	15,909	123,872	122,791	459,187	274.0%
Capital Outlay	2,285,861	5,579,383	4,834,808	19,616,785	305.7%
<i>Operating Expenditures</i>	2,301,770	5,815,585	5,144,443	20,280,022	294.2%
Grants and Aids	112,547	73,649	0	34,188	- %
Transfers Out	49,508	76,737	31,673	65,349	106.3%
<i>Non-Operating Expenditures</i>	162,055	150,386	31,673	99,537	214.3%
Total Expenditures	<u>2,463,824</u>	<u>5,965,970</u>	<u>5,176,116</u>	<u>20,379,559</u>	<u>293.7%</u>

SUMMARY BY CATEGORY
158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	327,044	572,278	552,419	487,034	-11.8%
Judgment, Fines & Forfeits	563,315	528,230	560,000	548,355	-2.1%
Miscellaneous Revenues	45,656	438,311	26,737	29,165	9.1%
Less 5% Statutory Reduction	0	0	-56,958	-53,228	-6.5%
<i>Operating Revenues</i>	<u>936,014</u>	<u>1,538,819</u>	<u>1,082,198</u>	<u>1,011,326</u>	-6.5%
Transfers In	293,535	626,031	725,195	667,583	-7.9%
Fund Balance	0	0	1,179,640	1,834,133	55.5%
<i>Non Operating Revenues</i>	<u>293,535</u>	<u>626,031</u>	<u>1,904,835</u>	<u>2,501,716</u>	31.3%
Total Revenues	<u>1,229,549</u>	<u>2,164,850</u>	<u>2,987,033</u>	<u>3,513,042</u>	<u>17.6%</u>
EXPENDITURES					
Personal Services	256,045	200,524	205,291	224,384	9.3%
Operating Expenses	692,547	1,398,728	1,537,627	1,324,352	-13.9%
Capital Outlay	76,243	308,531	7,500	1,361,600	18,054.7%
<i>Operating Expenditures</i>	<u>1,024,834</u>	<u>1,907,782</u>	<u>1,750,418</u>	<u>2,910,336</u>	66.3%
Transfers Out	102,936	66,403	91,663	99,837	8.9%
Reserves - Operating	0	0	530,000	493,859	-6.8%
Reserves - Capital	0	0	614,952	9,010	-98.5%
<i>Non-Operating Expenditures</i>	<u>102,936</u>	<u>66,403</u>	<u>1,236,615</u>	<u>602,706</u>	-51.3%
Total Expenditures	<u>1,127,770</u>	<u>1,974,185</u>	<u>2,987,033</u>	<u>3,513,042</u>	<u>17.6%</u>

SUMMARY BY CATEGORY
168-SECTION 8 FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	9,322,873	10,226,932	10,062,656	10,990,992	9.2%
<i>Operating Revenues</i>	9,330,413	10,239,378	10,063,526	10,990,992	9.2%
Fund Balance	0	0	0	967,508	- %
<i>Non Operating Revenues</i>	1,466	0	0	967,508	- %
Total Revenues	<u>9,331,879</u>	<u>10,239,378</u>	<u>10,063,526</u>	<u>11,958,500</u>	<u>18.8%</u>
EXPENDITURES					
Personal Services	472,117	474,890	603,077	593,961	-1.5%
Operating Expenses	8,723,314	9,639,030	9,460,449	11,364,539	20.1%
<i>Operating Expenditures</i>	9,195,431	10,113,921	10,063,526	11,958,500	18.8%
Total Expenditures	<u>9,195,431</u>	<u>10,113,921</u>	<u>10,063,526</u>	<u>11,958,500</u>	<u>18.8%</u>

SUMMARY BY CATEGORY
177-FIRE IMPACT FEE FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	217,285	844,525	897,011	1,269,162	41.5%
Miscellaneous Revenues	927	10,978	25,562	5,000	-80.4%
Less 5% Statutory Reduction	0	0	-46,129	-63,708	38.1%
Operating Revenues	<u>218,212</u>	<u>855,503</u>	<u>876,444</u>	<u>1,210,454</u>	<u>38.1%</u>
Fund Balance	0	0	2,204,274	4,493,382	103.8%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>2,204,274</u>	<u>4,493,382</u>	<u>103.8%</u>
Total Revenues	<u><u>218,212</u></u>	<u><u>855,503</u></u>	<u><u>3,080,718</u></u>	<u><u>5,703,836</u></u>	<u><u>85.1%</u></u>
EXPENDITURES					
Operating Expenses	26	37	225	62,294	27,586.2%
Capital Outlay	0	0	1,125,000	3,673,879	226.6%
Operating Expenditures	<u>26</u>	<u>37</u>	<u>1,125,225</u>	<u>3,736,173</u>	<u>232.0%</u>
Transfers Out	4,051	3,256	6,057	6,379	5.3%
Reserves - Capital	0	0	1,949,346	1,961,284	0.6%
Non-Operating Expenditures	<u>4,051</u>	<u>3,256</u>	<u>1,955,493</u>	<u>1,967,663</u>	<u>0.6%</u>
Total Expenditures	<u><u>4,077</u></u>	<u><u>3,293</u></u>	<u><u>3,080,718</u></u>	<u><u>5,703,836</u></u>	<u><u>85.1%</u></u>

SUMMARY BY CATEGORY
178-PARKS IMPACT FEE FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	951,808	1,670,397	1,072,995	1,663,671	55.0%
Charges For Services	0	0	0	1,156	- %
Less 5% Statutory Reduction	0	0	-53,651	-83,241	55.2%
Operating Revenues	<u>954,556</u>	<u>1,706,628</u>	<u>1,019,344</u>	<u>1,581,586</u>	55.2%
Fund Balance	0	0	5,173,297	10,137,432	96.0%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>5,173,297</u>	<u>10,137,432</u>	96.0%
Total Revenues	<u><u>954,556</u></u>	<u><u>1,706,628</u></u>	<u><u>6,192,641</u></u>	<u><u>11,719,018</u></u>	<u><u>89.2%</u></u>
EXPENDITURES					
Operating Expenses	14	12,557	300,000	335	-99.9%
Capital Outlay	7,279	170,317	640,281	6,147,130	860.1%
Operating Expenditures	<u>7,293</u>	<u>182,873</u>	<u>940,281</u>	<u>6,147,465</u>	553.8%
Transfers Out	15,940	16,467	24,241	21,888	-9.7%
Reserves - Capital	0	0	5,228,119	5,549,665	6.2%
Non-Operating Expenditures	<u>15,940</u>	<u>16,467</u>	<u>5,252,360</u>	<u>5,571,553</u>	6.1%
Total Expenditures	<u><u>23,233</u></u>	<u><u>199,340</u></u>	<u><u>6,192,641</u></u>	<u><u>11,719,018</u></u>	<u><u>89.2%</u></u>

SUMMARY BY CATEGORY
180-INMATE WELFARE FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	54,355	63,196	76,469	56,198	-26.5%
Miscellaneous Revenues	192,767	254,717	204,495	230,295	12.6%
Less 5% Statutory Reduction	0	0	-3,823	-2,810	-26.5%
Operating Revenues	<u>247,122</u>	<u>317,913</u>	<u>277,141</u>	<u>283,683</u>	2.4%
Fund Balance	0	0	190,448	169,444	-11.0%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>190,448</u>	<u>169,444</u>	-11.0%
Total Revenues	<u><u>247,122</u></u>	<u><u>317,913</u></u>	<u><u>467,589</u></u>	<u><u>453,127</u></u>	<u><u>-3.1%</u></u>
EXPENDITURES					
Operating Expenses	309,830	268,416	300,420	369,830	23.1%
Capital Outlay	33,380	8,765	0	10,280	- %
Operating Expenditures	<u>343,209</u>	<u>277,181</u>	<u>300,420</u>	<u>380,110</u>	26.5%
Transfers Out	14,729	25,841	76,760	31,859	-58.5%
Reserves - Operating	0	0	60,914	41,158	-32.4%
Non-Operating Expenditures	<u>14,729</u>	<u>25,841</u>	<u>167,169</u>	<u>73,017</u>	-56.3%
Total Expenditures	<u><u>357,938</u></u>	<u><u>303,022</u></u>	<u><u>467,589</u></u>	<u><u>453,127</u></u>	<u><u>-3.1%</u></u>

SUMMARY BY CATEGORY
182-ROAD IMPACT FEE ZONE 2

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	4,900,000	4,900,000	- %
<i>Non Operating Revenues</i>	0	2,322,106	4,900,000	4,900,000	- %
Total Revenues	2,246	2,352,771	4,900,000	4,900,000	- %
EXPENDITURES					
Reserves - Capital	0	0	4,900,000	4,900,000	- %
<i>Non-Operating Expenditures</i>	5,118,272	0	4,900,000	4,900,000	- %
Total Expenditures	5,382,042	0	4,900,000	4,900,000	- %

SUMMARY BY CATEGORY
183-ROAD IMPACT FEE ZONE 3

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	29,543	29,543	- %
<i>Non Operating Revenues</i>	0	0	29,543	29,543	- %
Total Revenues	11,957	248	29,543	29,543	- %
EXPENDITURES					
Capital Outlay	4,421,302	591	29,543	29,543	- %
<i>Operating Expenditures</i>	4,421,302	591	29,543	29,543	- %
Total Expenditures	18,568,525	12,549	29,543	29,543	- %

SUMMARY BY CATEGORY
184-ROAD IMPACT FEE ZONE 4

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	384,507	382,232	-0.6%
<i>Non Operating Revenues</i>	0	0	384,507	382,232	-0.6%
Total Revenues	5,550	2,926	384,507	382,232	-0.6%
EXPENDITURES					
Capital Outlay	50,713	15,886	384,507	382,232	-0.6%
<i>Operating Expenditures</i>	50,713	15,886	384,507	382,232	-0.6%
Total Expenditures	804,382	94,046	384,507	382,232	-0.6%

SUMMARY BY CATEGORY
187-ROAD IMPACT FEE POINCIANA OVERLAY

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	444,537	447,381	0.6%
<i>Non Operating Revenues</i>	0	0	444,537	447,381	0.6%
Total Revenues	1,674	2,845	444,537	447,381	0.6%
EXPENDITURES					
Reserves - Capital	0	0	444,537	447,381	0.6%
<i>Non-Operating Expenditures</i>	2,132	0	444,537	447,381	0.6%
Total Expenditures	2,132	0	444,537	447,381	0.6%

SUMMARY BY CATEGORY - DEBT SERVICE FUND GROUP

	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Percent Change
REVENUES					
Current Ad Valorem Taxes	3,030,520	3,128,069	3,235,192	3,311,674	2.4%
PY Delinquent Ad Valorem Tax	6,804	8,723	0	0	- %
Permits, Fees & Special Assessments	588,961	616,013	597,287	640,364	7.2%
Intergovernmental Revenue	2,706,247	2,531,925	2,531,921	2,546,291	0.6%
Miscellaneous Revenues	76,289	232,262	17,700	17,900	1.1%
Less 5% Statutory Reduction	0	0	-192,509	-198,497	3.1%
Operating Revenues	<u>6,408,821</u>	<u>6,516,992</u>	<u>6,189,591</u>	<u>6,317,732</u>	<u>2.1%</u>
Transfers In	30,442,977	30,576,220	30,201,191	33,870,891	12.2%
Fund Balance	0	0	45,776,264	46,017,427	0.5%
Non Operating Revenues	<u>30,442,977</u>	<u>30,576,220</u>	<u>75,977,455</u>	<u>79,888,318</u>	<u>5.1%</u>
Total Revenues	<u><u>36,851,798</u></u>	<u><u>37,093,212</u></u>	<u><u>82,167,046</u></u>	<u><u>86,206,050</u></u>	<u><u>4.9%</u></u>
EXPENDITURES					
Debt Service	38,478,512	37,335,103	37,512,239	39,697,554	5.8%
Transfers Out	62,645	0	0	0	- %
Reserves - Debt	0	0	44,654,807	46,508,496	4.2%
Non-Operating Expenditures	<u>38,541,157</u>	<u>37,335,103</u>	<u>82,167,046</u>	<u>86,206,050</u>	<u>4.9%</u>
Total Expenditures	<u><u>38,541,157</u></u>	<u><u>37,335,103</u></u>	<u><u>82,167,046</u></u>	<u><u>86,206,050</u></u>	<u><u>4.9%</u></u>

SUMMARY BY CATEGORY
201-LIMITED GO REFUNDING BONDS, SERIES 2015

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	0	0	0	210,172	- %
Less 5% Statutory Reduction	0	0	0	-10,509	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>199,663</u>	<u>- %</u>
Fund Balance	0	0	0	157,358	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>157,358</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>357,021</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Debt Service	0	0	0	164,615	- %
Reserves - Debt	0	0	0	192,406	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>357,021</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>357,021</u></u>	<u><u>- %</u></u>

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

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	3,203,758	2,718,373	3,199,083	3,208,007	0.3%
Fund Balance	0	0	5,291,759	5,303,260	0.2%
<i>Non Operating Revenues</i>	<u>3,203,758</u>	<u>2,718,373</u>	<u>8,490,842</u>	<u>8,511,267</u>	<u>0.2%</u>
Total Revenues	<u><u>3,211,481</u></u>	<u><u>2,748,016</u></u>	<u><u>8,490,842</u></u>	<u><u>8,511,267</u></u>	<u><u>0.2%</u></u>
 EXPENDITURES					
Debt Service	3,189,444	3,189,556	3,187,582	3,187,907	- %
Reserves - Debt	0	0	5,303,260	5,323,360	0.4%
<i>Non-Operating Expenditures</i>	<u>3,189,444</u>	<u>3,189,556</u>	<u>8,490,842</u>	<u>8,511,267</u>	<u>0.2%</u>
Total Expenditures	<u><u>3,189,444</u></u>	<u><u>3,189,556</u></u>	<u><u>8,490,842</u></u>	<u><u>8,511,267</u></u>	<u><u>0.2%</u></u>

SUMMARY BY CATEGORY
204-TDT TAX BONDS SERIES 2012

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	280,889	293,872	260,000	300,000	15.4%
Miscellaneous Revenues	1,909	8,519	1,500	1,500	- %
Less 5% Statutory Reduction	0	0	-13,075	-15,075	15.3%
<i>Operating Revenues</i>	<u>282,798</u>	<u>302,391</u>	<u>248,425</u>	<u>286,425</u>	15.3%
Transfers In	722,497	686,284	610,882	644,224	5.5%
Fund Balance	0	0	1,577,494	1,506,720	-4.5%
<i>Non Operating Revenues</i>	<u>722,497</u>	<u>686,284</u>	<u>2,188,376</u>	<u>2,150,944</u>	-1.7%
Total Revenues	<u><u>1,005,295</u></u>	<u><u>988,675</u></u>	<u><u>2,436,801</u></u>	<u><u>2,437,369</u></u>	- %
EXPENDITURES					
Debt Service	863,793	930,221	930,081	928,914	-0.1%
Reserves - Debt	0	0	1,506,720	1,508,455	0.1%
<i>Non-Operating Expenditures</i>	<u>863,793</u>	<u>930,221</u>	<u>2,436,801</u>	<u>2,437,369</u>	- %
Total Expenditures	<u><u>863,793</u></u>	<u><u>930,221</u></u>	<u><u>2,436,801</u></u>	<u><u>2,437,369</u></u>	- %

SUMMARY BY CATEGORY
210-W 192 PHASE IIC

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	308,072	322,140	337,287	340,364	0.9%
Miscellaneous Revenues	2,448	8,435	1,200	1,200	- %
Less 5% Statutory Reduction	0	0	-16,924	-17,078	0.9%
<i>Operating Revenues</i>	<u>310,520</u>	<u>330,575</u>	<u>321,563</u>	<u>324,486</u>	0.9%
Fund Balance	0	0	578,241	481,534	-16.7%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>578,241</u>	<u>481,534</u>	-16.7%
Total Revenues	<u><u>310,520</u></u>	<u><u>330,575</u></u>	<u><u>899,804</u></u>	<u><u>806,020</u></u>	<u><u>-10.4%</u></u>
EXPENDITURES					
Debt Service	285,781	220,888	449,409	367,863	-18.1%
Reserves - Debt	0	0	450,395	438,157	-2.7%
<i>Non-Operating Expenditures</i>	<u>285,781</u>	<u>220,888</u>	<u>899,804</u>	<u>806,020</u>	-10.4%
Total Expenditures	<u><u>285,781</u></u>	<u><u>220,888</u></u>	<u><u>899,804</u></u>	<u><u>806,020</u></u>	<u><u>-10.4%</u></u>

SUMMARY BY CATEGORY
211 - SALES TAX REVENUE BONDS SERIES 2015A

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	0	0	0	200	- %
Less 5% Statutory Reduction	0	0	0	-10	- %
Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>190</u>	<u>- %</u>
Transfers In	0	0	0	2,876,079	- %
Fund Balance	0	0	0	1,478,083	- %
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,354,162</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>4,354,352</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Debt Service	0	0	0	2,916,217	- %
Reserves - Debt	0	0	0	1,438,135	- %
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,354,352</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>4,354,352</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
234-LTD GO BONDS 2006

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	948,988	1,094,824	1,179,773	891,755	-24.4%
Less 5% Statutory Reduction	0	0	-58,989	-44,588	-24.4%
Operating Revenues	<u>955,840</u>	<u>1,106,059</u>	<u>1,120,784</u>	<u>847,167</u>	-24.4%
Fund Balance	0	0	1,333,370	1,148,000	-13.9%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,333,370</u>	<u>1,148,000</u>	-13.9%
Total Revenues	<u><u>955,840</u></u>	<u><u>1,106,059</u></u>	<u><u>2,454,154</u></u>	<u><u>1,995,167</u></u>	<u><u>-18.7%</u></u>
EXPENDITURES					
Debt Service	1,180,273	1,183,156	1,179,773	831,629	-29.5%
Reserves - Debt	0	0	1,274,381	1,163,538	-8.7%
Non-Operating Expenditures	<u>1,180,273</u>	<u>1,183,156</u>	<u>2,454,154</u>	<u>1,995,167</u>	-18.7%
Total Expenditures	<u><u>1,180,273</u></u>	<u><u>1,183,156</u></u>	<u><u>2,454,154</u></u>	<u><u>1,995,167</u></u>	<u><u>-18.7%</u></u>

SUMMARY BY CATEGORY
235-INFRA SALES SURTAX SERIES 2007

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	6,258,919	6,251,618	6,260,745	5,093,050	-18.7%
Fund Balance	0	0	4,877,005	4,366,925	-10.5%
<i>Non Operating Revenues</i>	<u>6,258,919</u>	<u>6,251,618</u>	<u>11,137,750</u>	<u>9,459,975</u>	<u>-15.1%</u>
Total Revenues	<u><u>6,268,524</u></u>	<u><u>6,269,695</u></u>	<u><u>11,137,750</u></u>	<u><u>9,459,975</u></u>	<u><u>-15.1%</u></u>
 EXPENDITURES					
Debt Service	6,193,163	6,185,100	6,182,575	5,003,750	-19.1%
Reserves - Debt	0	0	4,955,175	4,456,225	-10.1%
<i>Non-Operating Expenditures</i>	<u>6,193,163</u>	<u>6,185,100</u>	<u>11,137,750</u>	<u>9,459,975</u>	<u>-15.1%</u>
Total Expenditures	<u><u>6,193,163</u></u>	<u><u>6,185,100</u></u>	<u><u>11,137,750</u></u>	<u><u>9,459,975</u></u>	<u><u>-15.1%</u></u>

SUMMARY BY CATEGORY
236-CAPITAL IMPROVEMENT BOND SERIES 2009

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	2,206,243	2,031,921	2,031,921	2,046,291	0.7%
Miscellaneous Revenues	23,258	78,352	10,000	10,000	- %
Less 5% Statutory Reduction	0	0	-500	-500	- %
<i>Operating Revenues</i>	<u>2,229,501</u>	<u>2,110,273</u>	<u>2,041,421</u>	<u>2,055,791</u>	<u>0.7%</u>
Transfers In	7,897,258	7,984,362	7,113,314	8,119,353	14.1%
Fund Balance	0	0	15,438,353	14,481,670	-6.2%
<i>Non Operating Revenues</i>	<u>7,897,258</u>	<u>7,984,362</u>	<u>22,551,667</u>	<u>22,601,023</u>	<u>0.2%</u>
Total Revenues	<u><u>10,126,759</u></u>	<u><u>10,094,635</u></u>	<u><u>24,593,088</u></u>	<u><u>24,656,814</u></u>	<u><u>0.3%</u></u>
EXPENDITURES					
Debt Service	10,120,567	10,120,192	10,111,418	10,122,893	0.1%
Reserves - Debt	0	0	14,481,670	14,533,921	0.4%
<i>Non-Operating Expenditures</i>	<u>10,120,567</u>	<u>10,120,192</u>	<u>24,593,088</u>	<u>24,656,814</u>	<u>0.3%</u>
Total Expenditures	<u><u>10,120,567</u></u>	<u><u>10,120,192</u></u>	<u><u>24,593,088</u></u>	<u><u>24,656,814</u></u>	<u><u>0.3%</u></u>

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

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	8,943	39,986	5,000	5,000	- %
Less 5% Statutory Reduction	0	0	-250	-250	- %
<i>Operating Revenues</i>	8,943	39,986	4,750	4,750	- %
Transfers In	4,216,700	4,146,982	4,208,207	4,208,207	- %
Fund Balance	0	0	7,687,368	7,687,368	- %
<i>Non Operating Revenues</i>	4,216,700	4,146,982	11,895,575	11,895,575	- %
Total Revenues	4,225,643	4,186,968	11,900,325	11,900,325	- %
EXPENDITURES					
Debt Service	4,184,625	4,182,150	4,172,500	4,172,500	- %
Reserves - Debt	0	0	7,727,825	7,727,825	- %
<i>Non-Operating Expenditures</i>	4,184,625	4,182,150	11,900,325	11,900,325	- %
Total Expenditures	4,184,625	4,182,150	11,900,325	11,900,325	- %

SUMMARY BY CATEGORY
238-GO BONDS 2010

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	2,081,532	2,033,245	2,055,419	2,209,747	7.5%
Less 5% Statutory Reduction	0	0	-102,771	-110,487	7.5%
Operating Revenues	<u>2,087,908</u>	<u>2,054,109</u>	<u>1,952,648</u>	<u>2,099,260</u>	7.5%
Fund Balance	0	0	1,887,998	1,749,359	-7.3%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,887,998</u>	<u>1,749,359</u>	-7.3%
Total Revenues	<u><u>2,087,908</u></u>	<u><u>2,054,109</u></u>	<u><u>3,840,646</u></u>	<u><u>3,848,619</u></u>	<u><u>0.2%</u></u>
EXPENDITURES					
Debt Service	2,066,119	2,054,934	2,055,419	2,053,619	-0.1%
Reserves - Debt	0	0	1,785,227	1,795,000	0.5%
Non-Operating Expenditures	<u>2,066,119</u>	<u>2,054,934</u>	<u>3,840,646</u>	<u>3,848,619</u>	0.2%
Total Expenditures	<u><u>2,066,119</u></u>	<u><u>2,054,934</u></u>	<u><u>3,840,646</u></u>	<u><u>3,848,619</u></u>	<u><u>0.2%</u></u>

SUMMARY BY CATEGORY
239-INFRA S TAX REV REFUNDING 2011

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	3,095,263	3,769,075	3,767,706	3,754,594	-0.3%
Fund Balance	0	0	3,139,357	3,186,519	1.5%
<i>Non Operating Revenues</i>	<u>3,095,263</u>	<u>3,769,075</u>	<u>6,907,063</u>	<u>6,941,113</u>	<u>0.5%</u>
Total Revenues	<u><u>3,097,732</u></u>	<u><u>3,780,656</u></u>	<u><u>6,907,063</u></u>	<u><u>6,941,113</u></u>	<u><u>0.5%</u></u>
 EXPENDITURES					
Debt Service	1,313,175	3,743,625	3,732,125	3,705,675	-0.7%
Reserves - Debt	0	0	3,174,938	3,235,438	1.9%
<i>Non-Operating Expenditures</i>	<u>1,313,175</u>	<u>3,743,625</u>	<u>6,907,063</u>	<u>6,941,113</u>	<u>0.5%</u>
Total Expenditures	<u><u>1,313,175</u></u>	<u><u>3,743,625</u></u>	<u><u>6,907,063</u></u>	<u><u>6,941,113</u></u>	<u><u>0.5%</u></u>

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

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	500,004	500,004	500,000	500,000	- %
<i>Operating Revenues</i>	508,442	514,298	500,000	500,000	- %
Transfers In	5,048,582	5,019,526	5,041,254	5,047,928	0.1%
Fund Balance	0	0	3,965,319	3,995,216	0.8%
<i>Non Operating Revenues</i>	5,048,582	5,019,526	9,006,573	9,043,144	0.4%
Total Revenues	<u>5,557,024</u>	<u>5,533,824</u>	<u>9,506,573</u>	<u>9,543,144</u>	<u>0.4%</u>
EXPENDITURES					
Debt Service	2,158,725	5,525,281	5,511,357	5,496,832	-0.3%
Reserves - Debt	0	0	3,995,216	4,046,312	1.3%
<i>Non-Operating Expenditures</i>	2,158,725	5,525,281	9,506,573	9,543,144	0.4%
Total Expenditures	<u>2,158,725</u>	<u>5,525,281</u>	<u>9,506,573</u>	<u>9,543,144</u>	<u>0.4%</u>

SUMMARY BY CATEGORY
241-INFRASTRUCTURE SALES SURTAX SERIES 2015

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	0	0	0	919,449	- %
Fund Balance	0	0	0	475,415	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,394,864</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,394,864</u>	<u>- %</u>
EXPENDITURES					
Debt Service	0	0	0	745,140	- %
Reserves - Debt	0	0	0	649,724	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,394,864</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,394,864</u>	<u>- %</u>

SUMMARY BY CATEGORY - CAPITAL PROJECTS FUND GROUP

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	22,775,166	24,727,514	23,894,820	26,716,783	11.8%
Intergovernmental Revenue	3,991,008	0	5,700,000	31,616,999	454.7%
Miscellaneous Revenues	178,181	1,663,188	69,845	97,890	40.2%
Less 5% Statutory Reduction	0	0	-1,198,233	-1,340,734	11.9%
Operating Revenues	<u>26,944,354</u>	<u>26,390,702</u>	<u>28,466,432</u>	<u>57,090,938</u>	<u>100.6%</u>
Transfers In	58,984,266	368,362	5,974,000	0	-100.0%
Other Sources	0	0	23,000,000	0	-100.0%
Fund Balance	0	0	94,618,226	156,055,113	64.9%
Non Operating Revenues	<u>58,984,266</u>	<u>368,362</u>	<u>123,592,226</u>	<u>156,055,113</u>	<u>26.3%</u>
Total Revenues	<u><u>85,928,620</u></u>	<u><u>26,759,064</u></u>	<u><u>152,058,658</u></u>	<u><u>213,146,051</u></u>	<u><u>40.2%</u></u>
EXPENDITURES					
Capital Outlay	24,970,266	24,185,262	120,874,398	176,542,823	46.1%
Operating Expenditures	<u>24,970,266</u>	<u>24,185,262</u>	<u>120,874,398</u>	<u>176,542,823</u>	<u>46.1%</u>
Debt Service	1,836,774	1,836,236	1,836,648	1,836,729	-
Transfers Out	18,672,865	29,264,870	15,509,067	18,916,689	22.0%
Reserves - Capital	0	0	11,086,022	13,097,287	18.1%
Reserves - Assigned	0	0	2,752,523	2,752,523	-
Non-Operating Expenditures	<u>20,509,639</u>	<u>31,101,107</u>	<u>31,184,260</u>	<u>36,603,228</u>	<u>17.4%</u>
Total Expenditures	<u><u>45,479,904</u></u>	<u><u>55,286,368</u></u>	<u><u>152,058,658</u></u>	<u><u>213,146,051</u></u>	<u><u>40.2%</u></u>

SUMMARY BY CATEGORY
305-DEFICIENT ROADS CAPITAL

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	2,818,180	2,820,180	0.1%
<i>Non Operating Revenues</i>	0	0	2,818,180	2,820,180	0.1%
Total Revenues	<u>1,839</u>	<u>18,534</u>	<u>2,818,180</u>	<u>2,820,180</u>	<u>0.1%</u>
EXPENDITURES					
Capital Outlay	122,332	11,900	2,818,180	2,820,180	0.1%
<i>Operating Expenditures</i>	122,332	11,900	2,818,180	2,820,180	0.1%
Total Expenditures	<u>122,332</u>	<u>113,810</u>	<u>2,818,180</u>	<u>2,820,180</u>	<u>0.1%</u>

SUMMARY BY CATEGORY
306-LOCAL OPTION SALES TAX FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	22,775,166	24,727,514	23,894,820	26,716,783	11.8%
Miscellaneous Revenues	86,754	161,390	69,845	97,890	40.2%
Less 5% Statutory Reduction	0	0	-1,198,233	-1,340,734	11.9%
Operating Revenues	<u>22,861,919</u>	<u>24,888,904</u>	<u>22,766,432</u>	<u>25,473,939</u>	11.9%
Fund Balance	0	0	31,415,020	32,432,091	3.2%
Non Operating Revenues	<u>1,404,489</u>	<u>117,070</u>	<u>31,415,020</u>	<u>32,432,091</u>	3.2%
Total Revenues	<u><u>24,266,408</u></u>	<u><u>25,005,974</u></u>	<u><u>54,181,452</u></u>	<u><u>57,906,030</u></u>	<u><u>6.9%</u></u>
EXPENDITURES					
Capital Outlay	5,422,608	5,255,272	25,749,715	24,084,605	-6.5%
Operating Expenditures	<u>5,422,608</u>	<u>5,255,272</u>	<u>25,749,715</u>	<u>24,084,605</u>	-6.5%
Debt Service	1,836,774	1,836,236	1,836,648	1,836,729	-
Transfers Out	15,522,865	24,757,930	15,509,067	18,916,689	22.0%
Reserves - Capital	0	0	11,086,022	13,068,007	17.9%
Non-Operating Expenditures	<u>17,359,639</u>	<u>26,594,166</u>	<u>28,431,737</u>	<u>33,821,425</u>	19.0%
Total Expenditures	<u><u>22,782,246</u></u>	<u><u>31,849,439</u></u>	<u><u>54,181,452</u></u>	<u><u>57,906,030</u></u>	<u><u>6.9%</u></u>

SUMMARY BY CATEGORY
315-GEN CAP OUTLAY FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Fund Balance	0	0	41,700,907	40,697,234	-2.4%
<i>Non Operating Revenues</i>	40,294,508	251,292	70,674,907	40,697,234	-42.4%
Total Revenues	44,353,609	1,553,877	76,374,907	40,697,234	-46.7%
EXPENDITURES					
Capital Outlay	10,266,332	419,672	73,622,384	37,944,711	-48.5%
<i>Operating Expenditures</i>	10,266,332	419,672	73,622,384	37,944,711	-48.5%
Reserves - Assigned	0	0	2,752,523	2,752,523	- %
<i>Non-Operating Expenditures</i>	0	2,044,095	2,752,523	2,752,523	- %
Total Expenditures	10,266,332	2,463,767	76,374,907	40,697,234	-46.7%

SUMMARY BY CATEGORY
326-TRANS IMP FEE CAPITAL FUNDS

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	12,529,551	2,751,026	-78.0%
<i>Non Operating Revenues</i>	17,285,269	0	12,529,551	2,751,026	-78.0%
Total Revenues	<u>17,309,640</u>	<u>133,944</u>	<u>12,529,551</u>	<u>2,751,026</u>	<u>-78.0%</u>
EXPENDITURES					
Capital Outlay	5,929,351	15,767,534	12,529,551	2,751,026	-78.0%
<i>Operating Expenditures</i>	5,929,351	15,767,534	12,529,551	2,751,026	-78.0%
Total Expenditures	<u>5,929,351</u>	<u>18,089,640</u>	<u>12,529,551</u>	<u>2,751,026</u>	<u>-78.0%</u>

SUMMARY BY CATEGORY
327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	6,154,568	2,354,582	-61.7%
<i>Non Operating Revenues</i>	0	0	6,154,568	2,354,582	-61.7%
Total Revenues	<u>4,192</u>	<u>41,537</u>	<u>6,154,568</u>	<u>2,354,582</u>	<u>-61.7%</u>
EXPENDITURES					
Capital Outlay	1,235,188	1,831,956	6,154,568	2,325,302	-62.2%
<i>Operating Expenditures</i>	1,235,188	1,831,956	6,154,568	2,325,302	-62.2%
Reserves - Capital	0	0	0	29,280	- %
<i>Non-Operating Expenditures</i>	0	0	0	29,280	- %
Total Expenditures	<u>1,235,188</u>	<u>1,831,956</u>	<u>6,154,568</u>	<u>2,354,582</u>	<u>-61.7%</u>

SUMMARY BY CATEGORY
328 - SPECIAL PURPOSE CAPITAL FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	31,616,999	- %
<i>Operating Revenues</i>	0	0	0	31,616,999	- %
Fund Balance	0	0	0	9,000,000	- %
<i>Non Operating Revenues</i>	0	0	0	9,000,000	- %
Total Revenues	0	0	0	40,616,999	- %
EXPENDITURES					
Capital Outlay	0	0	0	40,616,999	- %
<i>Operating Expenditures</i>	0	0	0	40,616,999	- %
Total Expenditures	0	0	0	40,616,999	- %

SUMMARY BY CATEGORY
329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	0	66,000,000	- %
<i>Non Operating Revenues</i>	0	0	0	66,000,000	- %
Total Revenues	0	0	0	66,000,000	- %
EXPENDITURES					
Capital Outlay	0	0	0	66,000,000	- %
<i>Operating Expenditures</i>	0	0	0	66,000,000	- %
Total Expenditures	0	0	0	66,000,000	- %

SUMMARY BY CATEGORY - ENTERPRISE FUNDS

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,137,712	13,473,426	14,419,972	14,723,288	2.1%
Intergovernmental Revenue	0	0	20,000,000	11,740,353	-41.3%
Charges For Services	15,976,745	18,408,948	18,459,662	18,179,589	-1.5%
Miscellaneous Revenues	38,189	1,411,516	150,600	1,992,374	1,223.0%
Less 5% Statutory Reduction	0	0	-1,651,511	-1,744,762	5.6%
Operating Revenues	<u>29,152,646</u>	<u>33,293,891</u>	<u>51,378,723</u>	<u>44,890,842</u>	<u>-12.6%</u>
Transfers In	1,393,923	8,687,500	0	0	- %
Other Sources	194,971	198,334	0	0	- %
Fund Balance	0	0	115,031,785	70,558,259	-38.7%
Non Operating Revenues	<u>1,588,894</u>	<u>8,885,834</u>	<u>115,031,785</u>	<u>70,558,259</u>	<u>-38.7%</u>
Total Revenues	<u><u>30,741,540</u></u>	<u><u>42,179,724</u></u>	<u><u>166,410,508</u></u>	<u><u>115,449,101</u></u>	<u><u>-30.6%</u></u>
EXPENDITURES					
Personal Services	1,189,482	1,125,930	1,246,467	1,323,019	6.1%
Operating Expenses	5,768,436	20,106,510	14,897,838	15,200,715	2.0%
Capital Outlay	0	0	88,095,155	44,545,724	-49.4%
Operating Expenditures	<u>6,957,918</u>	<u>21,232,440</u>	<u>104,239,460</u>	<u>61,069,458</u>	<u>-41.4%</u>
Debt Service	4,145,196	5,731,631	12,128,163	11,504,494	-5.1%
Grants and Aids	0	8,000,000	0	0	- %
Other Non Operating Expenses	1,525,237	2,145,318	0	0	- %
Transfers Out	9,969,973	509,544	6,870,331	2,420,398	-64.8%
Reserves - Operating	0	0	6,692,658	4,520,371	-32.5%
Reserves - Debt	0	0	15,339,881	12,950,656	-15.6%
Reserves - Capital	0	0	7,269,022	11,112,731	52.9%
Reserves - Assigned	0	0	13,870,993	11,870,993	-14.4%
Non-Operating Expenditures	<u>15,640,406</u>	<u>16,386,492</u>	<u>62,171,048</u>	<u>54,379,643</u>	<u>-12.5%</u>
Total Expenditures	<u><u>22,598,324</u></u>	<u><u>37,618,932</u></u>	<u><u>166,410,508</u></u>	<u><u>115,449,101</u></u>	<u><u>-30.6%</u></u>

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

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,137,712	13,473,426	14,419,972	14,723,288	2.1%
Charges For Services	3,751,418	4,460,092	3,719,573	3,924,539	5.5%
Miscellaneous Revenues	34,285	218,061	146,400	116,820	-20.2%
Less 5% Statutory Reduction	0	0	-914,297	-938,232	2.6%
<i>Operating Revenues</i>	<u>16,923,415</u>	<u>18,151,579</u>	<u>17,371,648</u>	<u>17,826,415</u>	2.6%
Fund Balance	0	0	26,426,406	23,215,667	-12.1%
<i>Non Operating Revenues</i>	<u>213,471</u>	<u>198,334</u>	<u>26,426,406</u>	<u>23,215,667</u>	-12.1%
Total Revenues	<u>17,136,886</u>	<u>18,349,913</u>	<u>43,798,054</u>	<u>41,042,082</u>	-6.3%
EXPENDITURES					
Personal Services	1,154,656	1,116,211	1,184,947	1,266,408	6.9%
Operating Expenses	1,671,734	11,674,441	12,196,008	12,323,661	1.0%
Capital Outlay	0	0	451,500	407,525	-9.7%
<i>Operating Expenditures</i>	<u>2,826,390</u>	<u>12,790,652</u>	<u>13,832,455</u>	<u>13,997,594</u>	1.2%
Transfers Out	9,896,144	450,099	6,823,114	2,354,841	-65.5%
Reserves - Operating	0	0	4,447,115	3,713,919	-16.5%
Reserves - Capital	0	0	4,824,377	9,104,735	88.7%
Reserves - Assigned	0	0	13,870,993	11,870,993	-14.4%
<i>Non-Operating Expenditures</i>	<u>9,896,144</u>	<u>450,099</u>	<u>29,965,599</u>	<u>27,044,488</u>	-9.7%
Total Expenditures	<u>12,722,534</u>	<u>13,240,751</u>	<u>43,798,054</u>	<u>41,042,082</u>	-6.3%

**SUMMARY BY CATEGORY
407-OSCEOLA PARKWAY**

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	12,225,326	13,948,857	14,740,089	14,255,050	-3.3%
Miscellaneous Revenues	3,904	6,926	4,200	6,935	65.1%
Less 5% Statutory Reduction	0	0	-737,214	-713,099	-3.3%
<i>Operating Revenues</i>	<u>12,229,231</u>	<u>13,955,783</u>	<u>14,007,075</u>	<u>13,548,886</u>	-3.3%
Fund Balance	0	0	9,429,755	7,136,059	-24.3%
<i>Non Operating Revenues</i>	<u>1,375,423</u>	<u>687,500</u>	<u>9,429,755</u>	<u>7,136,059</u>	-24.3%
Total Revenues	<u>13,604,654</u>	<u>14,643,283</u>	<u>23,436,830</u>	<u>20,684,945</u>	-11.7%
EXPENDITURES					
Personal Services	34,826	9,719	61,520	56,611	-8.0%
Operating Expenses	4,096,701	8,432,069	2,701,830	2,877,054	6.5%
Capital Outlay	0	0	190,000	190,000	- %
<i>Operating Expenditures</i>	<u>4,131,528</u>	<u>8,441,788</u>	<u>2,953,350</u>	<u>3,123,665</u>	5.8%
Debt Service	4,145,196	4,545,102	10,311,450	9,635,875	-6.6%
Transfers Out	73,829	59,445	47,217	65,557	38.8%
Reserves - Operating	0	0	2,245,543	806,452	-64.1%
Reserves - Debt	0	0	5,434,625	5,045,400	-7.2%
Reserves - Capital	0	0	2,444,645	2,007,996	-17.9%
<i>Non-Operating Expenditures</i>	<u>5,744,262</u>	<u>6,749,864</u>	<u>20,483,480</u>	<u>17,561,280</u>	-14.3%
Total Expenditures	<u>9,875,790</u>	<u>15,191,652</u>	<u>23,436,830</u>	<u>20,684,945</u>	-11.7%

**SUMMARY BY CATEGORY
408-POINCIANA PARKWAY**

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	20,000,000	11,740,353	-41.3%
Miscellaneous Revenues	0	1,186,529	0	1,868,619	- %
Less 5% Statutory Reduction	0	0	0	-93,431	- %
Operating Revenues	<u>0</u>	<u>1,186,529</u>	<u>20,000,000</u>	<u>13,515,541</u>	<u>-32.4%</u>
Fund Balance	0	0	79,175,624	40,206,533	-49.2%
Non Operating Revenues	<u>0</u>	<u>8,000,000</u>	<u>79,175,624</u>	<u>40,206,533</u>	<u>-49.2%</u>
Total Revenues	<u><u>0</u></u>	<u><u>9,186,529</u></u>	<u><u>99,175,624</u></u>	<u><u>53,722,074</u></u>	<u><u>-45.8%</u></u>
EXPENDITURES					
Capital Outlay	0	0	87,453,655	43,948,199	-49.7%
Operating Expenditures	<u>0</u>	<u>0</u>	<u>87,453,655</u>	<u>43,948,199</u>	<u>-49.7%</u>
Debt Service	0	1,186,529	1,816,713	1,868,619	2.9%
Reserves - Debt	0	0	9,905,256	7,905,256	-20.2%
Non-Operating Expenditures	<u>0</u>	<u>9,186,529</u>	<u>11,721,969</u>	<u>9,773,875</u>	<u>-16.6%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>9,186,529</u></u>	<u><u>99,175,624</u></u>	<u><u>53,722,074</u></u>	<u><u>-45.8%</u></u>

SUMMARY BY CATEGORY - INTERNAL SERVICE

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	24,702,964	26,218,696	30,075,448	31,002,779	3.1%
Miscellaneous Revenues	541,573	348,355	30,000	214,768	615.9%
Less 5% Statutory Reduction	0	0	-1,500	-10,008	567.2%
Operating Revenues	<u>25,244,537</u>	<u>26,567,051</u>	<u>30,103,948</u>	<u>31,207,539</u>	<u>3.7%</u>
Transfers In	415,281	279,090	114,750	279,804	143.8%
Other Sources	26,719	0	0	0	-%
Fund Balance	0	0	16,634,054	19,778,507	18.9%
Non Operating Revenues	<u>442,000</u>	<u>279,090</u>	<u>16,748,804</u>	<u>20,058,311</u>	<u>19.8%</u>
Total Revenues	<u><u>25,686,537</u></u>	<u><u>26,846,141</u></u>	<u><u>46,852,752</u></u>	<u><u>51,265,850</u></u>	<u><u>9.4%</u></u>
EXPENDITURES					
Personal Services	993,067	1,104,423	1,094,679	1,108,536	1.3%
Operating Expenses	21,800,913	23,497,050	27,830,007	28,149,588	1.1%
Capital Outlay	0	0	152,000	378,530	149.0%
Operating Expenditures	<u>22,793,979</u>	<u>24,601,473</u>	<u>29,076,686</u>	<u>29,636,654</u>	<u>1.9%</u>
Transfers Out	1,498,027	238,496	155,769	245,693	57.7%
Reserves - Operating	0	0	230,522	239,591	3.9%
Reserves - Capital	0	0	3,211,564	1,159,838	-63.9%
Reserves - Claims	0	0	14,178,211	19,984,074	40.9%
Non-Operating Expenditures	<u>1,498,027</u>	<u>238,496</u>	<u>17,776,066</u>	<u>21,629,196</u>	<u>21.7%</u>
Total Expenditures	<u><u>24,292,006</u></u>	<u><u>24,839,969</u></u>	<u><u>46,852,752</u></u>	<u><u>51,265,850</u></u>	<u><u>9.4%</u></u>

SUMMARY BY CATEGORY
501-WORKERS COMP INTERNAL SERVICE FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	2,729,170	3,058,584	3,314,042	3,184,857	-3.9%
Miscellaneous Revenues	52,130	155,719	0	14,617	- %
<i>Operating Revenues</i>	<u>2,781,301</u>	<u>3,214,303</u>	<u>3,314,042</u>	<u>3,199,474</u>	-3.5%
Fund Balance	0	0	2,919,105	5,145,773	76.3%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>2,919,105</u>	<u>5,145,773</u>	76.3%
Total Revenues	<u><u>2,781,301</u></u>	<u><u>3,214,303</u></u>	<u><u>6,233,147</u></u>	<u><u>8,345,247</u></u>	<u><u>33.9%</u></u>
EXPENDITURES					
Personal Services	76,766	66,034	75,392	70,326	-6.7%
Operating Expenses	47,809	1,389,118	1,606,916	1,532,716	-4.6%
<i>Operating Expenditures</i>	<u>124,575</u>	<u>1,455,152</u>	<u>1,682,308</u>	<u>1,603,042</u>	-4.7%
Transfers Out	1,168,714	0	0	85,504	- %
Reserves - Operating	0	0	31,327	27,893	-11.0%
Reserves - Claims	0	0	4,519,512	6,628,808	46.7%
<i>Non-Operating Expenditures</i>	<u>1,168,714</u>	<u>0</u>	<u>4,550,839</u>	<u>6,742,205</u>	48.2%
Total Expenditures	<u><u>1,293,289</u></u>	<u><u>1,455,152</u></u>	<u><u>6,233,147</u></u>	<u><u>8,345,247</u></u>	<u><u>33.9%</u></u>

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

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	3,211,036	4,456,002	3,528,134	3,361,229	-4.7%
<i>Operating Revenues</i>	3,208,751	4,473,582	3,528,134	3,361,229	-4.7%
Fund Balance	0	0	2,617,327	2,469,019	-5.7%
<i>Non Operating Revenues</i>	304	0	2,617,327	2,469,019	-5.7%
Total Revenues	<u>3,209,055</u>	<u>4,473,582</u>	<u>6,145,461</u>	<u>5,830,248</u>	<u>-5.1%</u>
EXPENDITURES					
Personal Services	76,610	65,061	75,390	70,331	-6.7%
Operating Expenses	3,897,963	4,111,187	4,336,463	3,851,747	-11.2%
<i>Operating Expenditures</i>	3,974,573	4,176,248	4,411,853	3,922,078	-11.1%
Reserves - Operating	0	0	20,972	19,611	-6.5%
Reserves - Claims	0	0	1,712,636	1,888,559	10.3%
<i>Non-Operating Expenditures</i>	0	0	1,733,608	1,908,170	10.1%
Total Expenditures	<u>3,974,573</u>	<u>4,176,248</u>	<u>6,145,461</u>	<u>5,830,248</u>	<u>-5.1%</u>

SUMMARY BY CATEGORY
503-DENTAL INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	716,675	699,629	715,943	801,045	11.9%
<i>Operating Revenues</i>	717,012	703,003	715,943	801,045	11.9%
Fund Balance	0	0	604,440	450,416	-25.5%
<i>Non Operating Revenues</i>	97	0	604,440	450,416	-25.5%
Total Revenues	<u>717,109</u>	<u>703,003</u>	<u>1,320,383</u>	<u>1,251,461</u>	<u>-5.2%</u>
EXPENDITURES					
Personal Services	34,120	48,577	58,842	56,104	-4.7%
Operating Expenses	796,288	796,132	853,276	821,578	-3.7%
<i>Operating Expenditures</i>	830,408	844,709	912,118	877,682	-3.8%
Reserves - Operating	0	0	6,877	11,113	61.6%
Reserves - Claims	0	0	392,896	362,666	-7.7%
<i>Non-Operating Expenditures</i>	16,291	21,645	408,265	373,779	-8.4%
Total Expenditures	<u>846,699</u>	<u>866,354</u>	<u>1,320,383</u>	<u>1,251,461</u>	<u>-5.2%</u>

SUMMARY BY CATEGORY
504-HEALTH INSURANCE INTERNAL SERVICE FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	14,224,259	14,390,521	14,795,552	19,222,859	29.9%
Miscellaneous Revenues	469,038	171,646	30,000	200,151	567.2%
Less 5% Statutory Reduction	0	0	-1,500	-10,008	567.2%
<i>Operating Revenues</i>	<u>14,693,297</u>	<u>14,562,167</u>	<u>14,824,052</u>	<u>19,413,002</u>	<u>31.0%</u>
Fund Balance	0	0	9,349,256	9,703,756	3.8%
<i>Non Operating Revenues</i>	<u>210,158</u>	<u>279,090</u>	<u>9,349,256</u>	<u>9,703,756</u>	<u>3.8%</u>
Total Revenues	<u>14,903,455</u>	<u>14,841,257</u>	<u>24,173,308</u>	<u>29,116,758</u>	<u>20.5%</u>
EXPENDITURES					
Personal Services	38,812	48,857	60,080	57,245	-4.7%
Operating Expenses	14,126,948	14,296,975	17,062,918	18,319,865	7.4%
<i>Operating Expenditures</i>	<u>14,165,760</u>	<u>14,345,832</u>	<u>17,122,998</u>	<u>18,377,110</u>	<u>7.3%</u>
Transfers Out	240,507	175,691	132,003	142,823	8.2%
Reserves - Operating	0	0	30,451	33,808	11.0%
Reserves - Claims	0	0	6,887,856	10,563,017	53.4%
<i>Non-Operating Expenditures</i>	<u>240,507</u>	<u>175,691</u>	<u>7,050,310</u>	<u>10,739,648</u>	<u>52.3%</u>
Total Expenditures	<u>14,406,267</u>	<u>14,521,523</u>	<u>24,173,308</u>	<u>29,116,758</u>	<u>20.5%</u>

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

	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	609,973	593,421	636,259	478,467	-24.8%
<i>Operating Revenues</i>	624,907	597,340	636,259	478,467	-24.8%
Fund Balance	0	0	627,527	663,785	5.8%
<i>Non Operating Revenues</i>	97	0	627,527	663,785	5.8%
Total Revenues	625,004	597,340	1,263,786	1,142,252	-9.6%
EXPENDITURES					
Personal Services	34,120	47,641	58,842	56,104	-4.7%
Operating Expenses	509,260	507,670	533,799	533,871	-
<i>Operating Expenditures</i>	543,380	555,312	592,641	589,975	-0.4%
Reserves - Operating	0	0	5,834	11,253	92.9%
Reserves - Claims	0	0	665,311	541,024	-18.7%
<i>Non-Operating Expenditures</i>	71,759	26,959	671,145	552,277	-17.7%
Total Expenditures	615,139	582,271	1,263,786	1,142,252	-9.6%

SUMMARY BY CATEGORY
510-FLEET INTERNAL SERVICE FUND

	<u>Actual</u> <u>FY 2013</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	3,211,851	3,020,539	7,085,518	3,954,322	-44.2%
<i>Operating Revenues</i>	3,219,269	3,016,655	7,085,518	3,954,322	-44.2%
Transfers In	204,625	0	114,750	279,804	143.8%
Fund Balance	0	0	516,399	1,345,758	160.6%
<i>Non Operating Revenues</i>	231,344	0	631,149	1,625,562	157.6%
Total Revenues	3,450,613	3,016,655	7,716,667	5,579,884	-27.7%
EXPENDITURES					
Personal Services	732,639	828,253	766,133	798,426	4.2%
Operating Expenses	2,422,644	2,395,967	3,436,635	3,089,811	-10.1%
Capital Outlay	0	0	152,000	378,530	149.0%
<i>Operating Expenditures</i>	3,155,283	3,224,220	4,354,768	4,266,767	-2.0%
Transfers Out	756	14,201	15,274	17,366	13.7%
Reserves - Operating	0	0	135,061	135,913	0.6%
Reserves - Capital	0	0	3,211,564	1,159,838	-63.9%
<i>Non-Operating Expenditures</i>	756	14,201	3,361,899	1,313,117	-60.9%
Total Expenditures	3,156,039	3,238,421	7,716,667	5,579,884	-27.7%

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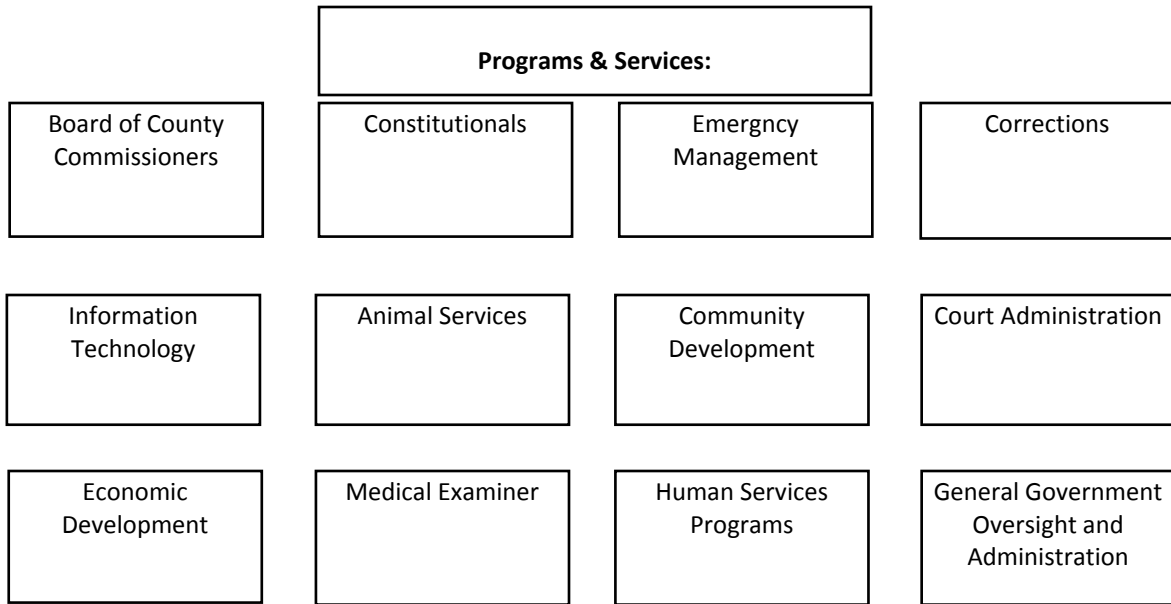
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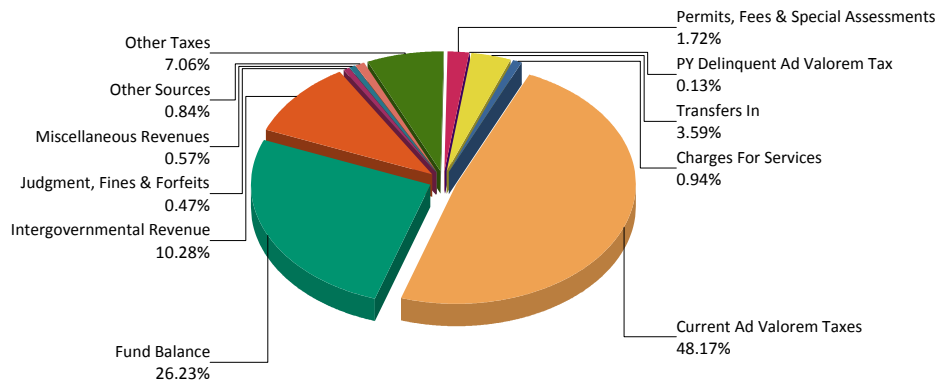
GENERAL FUND

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

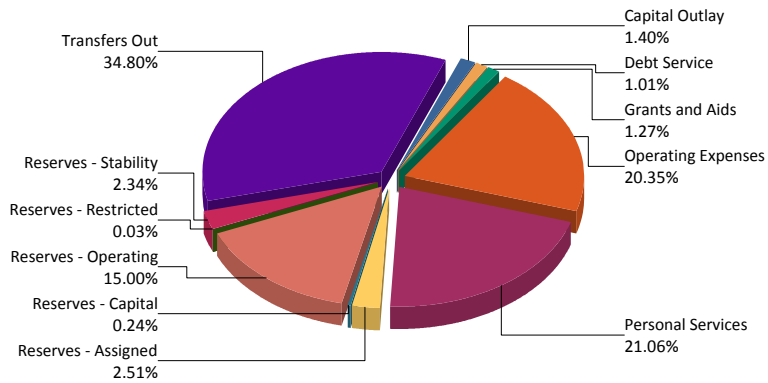
FUND 001-GENERAL FUND



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, Human Resources, Comptroller, Procurement, Clerk to the Board, Business Process Improvements, Strategic Initiatives, including other offices that support the administration of the County. Personal Services increased by \$1.4m or 3% over the FY15 Adopted Budget and includes funding for a 3.5% Cost of Living Adjustment (COLA) and the addition of 28.3 FTEs which was offset by the outsourcing of Inmate Medical. Of the 29.3 FTEs, 10 FTEs will support services for Probation, which was privatized in prior years. The remaining FTEs are due to identified needs based on service demands in County Administration, Procurement, Human Services, Community Development, Corrections, Animal Services, and Public Works. Operating Expenses reflect a slight decrease of -0.1% and Capital Outlay provides funds to continue Board approved capital improvement projects for the Jail (Control Room upgrade), Security Initiatives for IT, and the UCF Therapeutic Equestrian Center as well as funding for vehicle replacements. Debt Service decreased primarily due to the final payment for the Loop Agreement in FY15. Grants and Aids increased to provide funding for the Literacy Program with the School Board and to provide funds for the STEM program. Transfers Out increased 7% to fund debt service obligations previously paid by Impact Fees and the Infrastructure Sales Surtax Fund (Fund 306) and the Constitutionals. Reserves are based on the Budget Policy as well as funding set aside based on the disposition of funds associated with the repeal of Municipal Services Taxing Units (MSTUs) in prior years, funding for future election equipment for the Supervisor of Elections and incentive funds for the Florida Advanced Manufacturing Research Center (FAMRC) project. Overall the General Fund's FY16 Adopted Budget increased 6.7% over the FY15 Adopted Budget.

REVENUES:

The General Fund is primarily supported by Ad Valorem Taxes which reflects a 7.5% increase over the FY15 Adopted Budget. However, this increase was reduced by funds obligated to the County's CRAs for the City of Kissimmee, St. Cloud and the East and West 192. 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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	106,382,898	110,220,931	121,814,455	131,002,444	9,187,989
PY Delinquent Ad Valorem Tax	290,536	353,074	190,000	354,707	164,707
Other Taxes	18,208,779	19,212,313	19,978,688	19,187,159	-791,529
Permits, Fees & Special Assessments	2,382,845	3,783,872	4,193,286	4,675,576	482,290
Intergovernmental Revenue	24,739,893	25,862,278	26,038,883	27,968,786	1,929,903
Charges For Services	1,512,973	1,775,984	1,619,498	2,545,047	925,549
Judgment, Fines & Forfeits	1,443,134	1,348,681	1,401,266	1,289,653	-111,613
Miscellaneous Revenues	2,219,719	5,614,205	1,715,342	1,552,393	-162,949
Less 5% Statutory Reduction	0	0	-8,820,333	-9,407,080	-586,747
Transfers In	10,007,790	9,210,201	9,317,374	9,774,555	457,181
Other Sources	3,702,193	4,104,362	2,506,000	2,284,039	-221,961
Fund Balance	0	0	66,027,179	71,322,852	5,295,673
Total Revenues:	\$170,890,761	\$181,485,901	\$245,981,638	\$262,550,131	\$16,568,493
Expenditures					
Personal Services	48,266,865	49,754,811	53,879,052	55,281,911	1,402,859
Operating Expenses	40,969,756	44,992,282	54,155,483	53,426,492	-728,991
Capital Outlay	1,278,213	1,089,840	4,264,692	3,678,550	-586,142
Debt Service	499,408	499,408	3,399,408	2,648,241	-751,167
Grants and Aids	1,114,851	1,651,729	2,606,587	3,328,479	721,892
Other Non Operating Expenses	0	223	0	0	0
Transfers Out	80,984,997	77,667,165	85,621,193	91,369,824	5,748,631
Reserves - Operating	0	0	38,335,459	39,390,185	1,054,726
Reserves - Capital	0	0	337,572	634,837	297,265
Reserves - Assigned	0	0	16,000	6,590,705	6,574,705
Reserves - Restricted	0	0	69,510	69,510	0
Reserves - Stability	0	0	3,296,682	6,131,397	2,834,715
Total Expenditures:	\$173,114,089	\$175,655,459	\$245,981,638	\$262,550,131	\$16,568,493

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	748.75	740.74	745.37	764.75	19.38
Part Time:	5.75	14.75	27.55	7.89	-19.66
Total Personnel:	754.50	755.49	772.92	772.64	-0.28

FUND 001 – General Fund
The Office of Commission Auditor

DEPARTMENTAL OBJECTIVES:

- Conduct performance audits of County government operations in order to safeguard County assets and promote maximum accountability, efficiency and effectiveness.
- To enforce and audit the collection and remission of the tourist development tax prescribed in accordance with Chapters 212 and 213, Florida Statutes, and Sections 13.61 through 13.68, Osceola County Code of Ordinances.
- To ensure the property amount of franchise fees have been paid to Osceola County as authorized by Osceola County Code of Ordinances, Chapter 19, Article II, Section 19-26.
- To perform duties assigned by the Board of County Commissioners, as required by Chapter 1.4 of the Osceola County Administrative Code.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #4, Objective – Streamline County organization structure and processes to reduce the cost of government

- Completed four (4) internal audits, three (3) audit follow ups, and three (3) special reviews, one as the result of a whistleblower complaint. There are six internal audits in progress.

Accomplishment #2:

Strategic Plan Goal #4, Objective – Have adequate resources to support defined County services and service levels

- Completed one solid waste franchise fee audit that resulted in an assessment of \$36,452 in outstanding fees owed to the County.

Accomplishment #3:

Strategic Plan Goal #4, Objective – Have adequate resources to support defined County services and service levels

- Completed six Tourist Development Tax Audits during FY 2014-15.

Accomplishment #4:

Strategic Plan Goal #4, Objective – Have adequate resources to support defined County services and service levels

- Collected \$1,832,173 in outstanding Tourist Development Taxes during FY 2014-15. This reflects an increase of approximately \$115,092 from FY 2013-14.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Cost-Effective High-Performing Government

- In 2016, the Office of Commission Auditor will be implementing electronic workpapers which will improve the efficiency of risk assessment, audit planning, fieldwork, management review, and report writing.

Strategic Objective #2:

Cost-Effective High-Performing Government

- It is our goal to complete six internal audits, as well as five new internal audits, and any other special reviews requested by the BCC.

Strategic Objective #3:

Cost-Effective High-Performing Government

- OCA will endeavor to complete six tourist development tax audits with the objective of determining if TDT is paid in accordance with both Florida Statutes and Osceola County Code of Ordinances.

Strategic Objective #4:

Cost-Effective High-Performing Government

- OCA's goal for FY 2015-16 is to collect \$1.80 million in outstanding tourist development taxes owed to the County.

Strategic Objective #5:

Cost-Effective High-Performing Government

- OCA will endeavor to complete two solid waste franchise fee audits to ensure the franchisee paid the proper amount of franchise fees to Osceola County as authorized by Osceola County Code of Ordinances, Chapter 19, Article II, Section 19-26.

**FUND 001-GENERAL FUND
COMMISSION AUDITOR**

COST CENTER SUMMARY - 1811, 1812 AND 1813

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 office includes the following: 1811 – Commission Auditor, 1812 – TDT Audit, & 1813 – TDT Enforcement. Personal Services increased 4.15% which includes a 3.5% Cost of Living Adjustment (COLA). The Operating budget decreased 19.6% from the FY15 Adopted Budget. Overall, the Department's FY16 budget reflects a 2.93% increase from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	10	0	0	0	0
Total Revenues:	\$10	\$0	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	810,525	898,100	1,054,231	1,096,643	42,412
Operating Expenses	36,493	40,499	54,159	49,979	-4,180
Capital Outlay	0	3,000	0	0	0
Total Expenditures:	\$847,017	\$941,599	\$1,108,390	\$1,146,622	\$38,232

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

COST CENTER SUMMARY - (1457):

TRENDS & ISSUES:

Cost Center 1457 (Community Development Administration) is housed within the Community Development Department and was established in FY16 to capture the costs associated with administration of the department. Previously, operating expenses were budgeted in Customer Care (Cost Center 1450) and funded from both the General Fund and the Building Fund (Fund 148) and will be inactivated beginning in FY16. Personal Services supports 5.4 FTEs in FY16. Operating Expenses are budgeted at \$938,669 for FY16. Capital Outlay is not included in the FY16 budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	0	0	0	641,221	641,221
Operating Expenses	0	0	0	938,669	938,669
Total Expenditures:	\$0	\$0	\$0	\$1,579,890	\$1,579,890

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

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Completed the 5th year of in-house Mosquito Control activities under a \$500,000 budget.

Accomplishment #2:

- Remapped the County's spray routes to efficiently use chemicals and staff.

Accomplishment #3:

- Established a budget and plan and deployed the sentinel chicken surveillance program to monitor for mosquito-borne viruses.

Accomplishment #4:

- Replaced two adulticiding units to more effectively use pesticides.

Accomplishment #5:

- Acquired a long-ray thermal fogger to expand capabilities for reaching conservation areas, wetlands, and other hard to reach areas.

Accomplishment #6:

- Acquired three backpack Ultra Low Volume (UVL) units for use in hard-to-reach areas such as landscaping in and around homes, for increased public health protection.

Accomplishment #7:

- Mosquito Control strives to meet a level of service of responding to customer calls within 24 hours. Staff responded to service calls within 24 hours of receipt 90% of the time with the additional 10% reached within 48 hours. This is a decrease in response time of 4.6% from FY14.

Accomplishment #8:

- Conducted 698 larviciding treatments, versus 351 in FY14, for areas such as roadside ditches, stormwater ponds, and yards (an increase of 98.9% over prior fiscal year).

Accomplishment #9:

- Responded to 314 service requests, versus 239 in FY14, for residents and businesses (an increase of 31.4% over prior fiscal year).

Accomplishment #10:

- Treated 575,673 acres, versus 412,361 acres in FY14, with adulticide through truck-mounted spray units (an increase of 39.6% over prior fiscal year).

Accomplishment #11:

- Responded to 28 international travel cases of arbovirus, checking 564 homes for larva and providing information in both English and Spanish (first year to track this information).

Accomplishment #12:

- Completed three aerial spray missions in FY15, effectively treating 35,000 acres of land (an increase of 23,368 acres over FY14). This was due to the number of imported cases of arbovirus including Dengue, Chikungunya and Malaria.

STRATEGIC OBJECTIVES:**Strategic Objective #1:**

Strategic Plan Goal #4, Cost Effective and High Performing County Government; Objective: Deliver County services in an efficient and cost effective manner

- Continue to improve the efficiency and effectiveness of Mosquito Control operations by continually evaluating and remapping spray zones to accommodate growth.
- Continue to expand efficiencies of operations through the use of current technology by entering real-time data into a web-based application for the tracking of mosquito control activities while in the field.
- Manage sentinel chicken flocks to enhance arbovirus surveillance activities, thus providing faster response times and better public health protection for residents and visitors to Osceola County.
- Replace the remaining two adulticiding units thus completing the upgrade of all the spray truck mounted equipment.
- Accomplish another year of Mosquito Control under the budget threshold (\$500,000) approved for in-house services.

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

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Worked with the IT Department to provide a 24/7 on-line reservation system for all amenities including pavilions, camping sites, sports fields, lights, the stage and bleachers.

Accomplishment #2:

- Achieved 100% use of the on-line reservation system by providing support to the coaches in completing on-line reservations for use of sports fields.

Accomplishment #3:

- Refurbished open grass areas of Phases I and II of the 65th Infantry Veterans Park. Improvements included construction of a 9-hole disk golf course, benches, landscaping and additional walking paths.

Accomplishment #4:

- Renovated Leisure and Friendship Parks, which now include new fencing, sidewalks, a second basketball court, landscaping, a picnic pavilion and grill.

Accomplishment #5:

- Assisted with completion of Phase I of the Parks and Recreation Master Plan.

Accomplishment #6:

- Completed restoration of the playground at Oren Brown Park.

Accomplishment #7:

- Replaced the dugout roofing at the BVL ball fields.

Accomplishment #8:

- Refurbished the concession stand at Archie Gordon Park to allow for use by two football teams during the same season.

Accomplishment #9:

- Placed new scoreboards on Joe Day Field in Archie Gordon Park.

Accomplishment #10:

- Identified costs associated with use of sports fields to institute fees for use in FY16.

Accomplishment #11:

- Laser-graded three softball fields at Oren Brown Park.

Accomplishment #12:

- Replaced the sound system at the Hickory Tree Regional Park.

Accomplishment #13:

- Worked with Public Works to complete the design for Vance Harmon Park.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Save and Livable; Objective: Expand activities and programs for youth and families

- Using the Narcoossee Community Center as a pilot, migrate the community centers into ActiveNet, the on-line reservation system for efficiency.
- Standardize BOCC adopted policies and procedures for the County owned community centers.
- Implement the adopted fees for use of sports fields.
- Assist in the formulation of a Parks and Recreation Master Plan Phase II for all facilities.

**FUND 001-GENERAL FUND
COMMUNITY RESOURCES**

COST CENTER SUMMARY - 1416, 1417, 1418, 1419, 2551, 7200, 7201, 7222, 7241, 7295 AND 7465

TRENDS & ISSUES:

The Community Resources Office is comprised of the following Cost Centers: 1416 - Passive Parks, 1417 - Lakes Management, 1418 - Mosquito Control, 1419 - Community Resources, 2551 - Shingle Creek Perpetual Maintenance, 7200 - Parks Projects, 7201 - Parks and Recreation, 7222 - Shingle Creek, 7241 - Split Oak and Lake Lizzie, 7295 - Holopaw Conservation Area and 7465 - Poinciana Scrub. Personal Services supports a total of 29.0 FTEs. Personal Services increased 11.90%, or \$188,255 from the FY15 Adopted Budget largely due to an increase of 2.0 FTEs. Operating Expenses decreased 1.86%, or \$39,438, from the FY15 Adopted Budget. Capital Outlay totals \$296,999 for FY16 to provide funding for vehicles, lawn equipment and the replacement of fixtures within the restrooms at various parks.

REVENUES:

Revenue sources include Miscellaneous Revenues which are associated with Rents & Royalties derived from the caretakers' rentals of facilities, the Boggy Creek Lease Payment, Post Office rental from the Robert Guevara Community Center Community Center as well as contributions from private sources. Other sources of revenue include the Fund Balance for various cost centers.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	409	257	0	0	0
Intergovernmental Revenue	18,500	0	0	0	0
Charges For Services	726	164	0	0	0
Miscellaneous Revenues	202,907	229,759	205,941	158,543	-47,398
Less 5% Statutory Reduction	0	0	-10,297	-7,928	2,369
Fund Balance	0	0	1,272,394	1,204,368	-68,026
Total Revenues:	\$222,542	\$230,180	\$1,468,038	\$1,354,983	-\$113,055
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	1,454,094	1,536,839	1,581,868	1,770,123	188,255
Operating Expenses	978,001	1,331,474	2,121,951	2,082,513	-39,438
Capital Outlay	168,733	110,642	237,200	296,999	59,799
Total Expenditures:	\$2,600,828	\$2,978,954	\$3,941,019	\$4,149,635	\$208,616

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
CURRENT PLANNING**

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Continued on-going updates to the Land Development Code regulations in an effort to reduce redundancies, inconsistencies and provide clear, streamlined and concise processes in order to improve transparency of review procedures.

Accomplishment #2:

- Completed revisions to Parking Chapter 4 with on-going updates to the Land Development Code.

Accomplishment #3:

- Completed revisions to Chapter 15 (Sign Regulations) and consolidated into Chapter 3 of the Land Development Code.

Accomplishment #4:

- Refined and updated simplified development applications to provide streamlined and concise requirements to applicants.

Accomplishment #5:

- Initialized transition of flood zone determinations, finished floor elevations, access and driveway permits from Development Review to Current Planning staff.

Accomplishment #6:

- Completed archival scanning of all 1,776 remaining approved Lot Split applications into the SIRE Document Management System.

Accomplishment #7:

- Maintained targeted levels of service, on average, for all development applications and permit reviews.
 - Review and approve/respond to all over-the-counter permits within same day.
 - Review and provide responses within 5 business days for most residential building permit applications.
 - Complete reviews and comments for most commercial building permit applications within 15 business days.

- Complete reviews and provide comments for development applications within 10 business days.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #4, Ensure Cost-Effective and High-Performing County Government; Objective: Deliver County services in an efficient and cost effective manner and Objective: Streamline County organization structure and processes to reduce the cost of government.

- Complete and adopt on-going revisions to Performance and Siting Standards Chapter 3 of the Land Development Code.
- Maintain adopted service levels in processing development applications and building permits.
- Eliminate paper storage of historical application documents. Archival scanning and indexing of historical Board of Adjustment documents into the SIRE document management system.

**FUND 001-GENERAL FUND
CURRENT PLANNING**

COST CENTER SUMMARY - 1456

TRENDS & ISSUES:

Current Planning is tasked with helping manage orderly growth and development through administration of the Osceola County Land Development Code, to ensure compliance with the Osceola County Comprehensive Plan, and enforcement of various codes and ordinances. Personal Services supports 11.00 FTEs in FY16 and increased 6.03%, or \$39,940, from the FY15 Adopted budget due to the addition of a new Zoning Specialist. Operating Expenses decreased slightly, 10.53% or \$4,983 from the FY15 Adopted Budget. For FY16, Capital Outlay totals \$1,500 for a 30" Computer Monitor for the new Zoning Specialist position.

REVENUES:

This cost center is supported by the General Fund, however it does receive revenue from Local Business Tax, Board of Adjustment Fees, Other Permits and Fees and Other General Government Charges and Fees.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Other Taxes	0	0	325,000	130,000	-195,000
Permits, Fees & Special Assessments	0	0	1,132,046	1,122,000	-10,046
Charges For Services	0	0	0	75,000	75,000
Less 5% Statutory Reduction	0	0	-72,852	-66,350	6,502
Total Revenues:	\$0	\$0	\$1,384,194	\$1,260,650	-\$123,544
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	0	0	662,131	702,071	39,940
Operating Expenses	0	0	47,329	42,346	-4,983
Capital Outlay	0	0	0	1,500	1,500
Total Expenditures:	\$0	\$0	\$709,460	\$745,917	\$36,457

**FUND 001-GENERAL FUND
CUSTOMER RESOURCES**

COST CENTER SUMMARY - 1427 AND 1458

TRENDS & ISSUES:

The Customer Resources Office is comprised of Cost Center 1427-Impact Fee Coordination and Cost Center 1458-Customer Care Administration which is new for FY16. In previous years, expenses associated with the administration of the Customer Care Office were allocated to the Community Development Administration Cost Center 1450. In order to better capture expenses specific to the Customer Care Office, Cost Center 1458 was created. Customer Care Administration is responsible for permitting, document management and GIS staff provides competent, responsive, helpful and courteous services to all citizens as well as to the internal Community Development Staff. Personal Services supports a total of 7.30 FTEs in FY16. Largely due to the new cost center, Personal Services and Operating Expenses increased from the FY15 Adopted budget. Capital Outlay totals \$12,500 for FY16 and provides funding for and HP Plotter and 30" computer monitors.

REVENUES:

This office is supported by the General Fund, however it also generates revenue. Charges for Services are generated by School Impact Fee collections per the agreement with the Osceola County School District.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	46,056	61,356	54,224	58,000	3,776
Less 5% Statutory Reduction	0	0	-2,711	-2,900	-189
Total Revenues:	\$46,056	\$61,356	\$51,513	\$55,100	\$3,587
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	72,066	65,997	67,632	435,778	368,146
Operating Expenses	932	1,021	799	61,395	60,596
Capital Outlay	0	0	0	12,500	12,500
Total Expenditures:	\$72,999	\$67,018	\$68,431	\$509,673	\$441,242

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

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Completed and adopted revisions to Chapter 4B of the Land Development Code.

Accomplishment #2:

- Updated and adopted the Road Construction Specifications Manual to match the adopted Land Development Code and current FDOT Specifications, repealing the previous version.

Accomplishment #3:

- Streamlined the Bond process to improve efficiency and better serve our customers.

Accomplishment #4:

- Reviewed 252 development review applications (up over 19% from last year) and performed 5,393 inspections (up over 38.5% from last year).

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth; Objective: Maintain all County roads (paved/unpaved)

- Adopt and implement Road Construction Specifications.

Strategic Objective #2:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Develop mixed use communities in appropriate locations

- Integrate Mixed Use Standards into the Land Development Code and development process.

Strategic Objective #3:

Strategic Plan Goal #4, Cost Effective and High Performing County Government, Objective: Deliver County services in an efficient and cost effective manner

- Maintain adopted service levels in processing development applications and building permits. Review and provide responses within 5 business days for most residential building permit applications.

- Complete reviews and comments for most commercial building permit applications within 15 business days.
 - Complete reviews and provide comments for development applications within 15 business days.
- Complete reviews and provide comments for site development applications within 15 business days and a 10-day review time for revisions.
- Restructure department procedures to maximize process efficiency and improve Levels of Service.
- Provide training opportunities for staff to keep abreast of the changes in regulations and processes in development.

**FUND 001-GENERAL FUND
DEVELOPMENT REVIEW**

COST CENTER SUMMARY - 1453

TRENDS & ISSUES:

The Development Review Office provides the processing, review 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 Inspection Sections of this Office. Personal Services supports 18.50 FTEs in FY16 and increased 17.45%, or \$220,656, from the FY15 Adopted Budget due to a 3.5% COLA and increases to FRS and Workers' Compensation. Operating Expenses increased 24.53%, or \$22,173, from the FY15 Adopted Budget primarily due to Computer Hardware Non-Capital and Computer Hardware Operating. For FY16, Capital Outlay totals \$2,500 and provides funding for a laptop computer.

REVENUES:

The primary revenue source for this office is generated through Fees which include licenses and permits related to development and engineering functions.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,646,642	2,581,710	1,860,653	2,332,700	472,047
Charges For Services	15,185	24,296	36,596	11,000	-25,596
Miscellaneous Revenues	4,677	10,615	0	0	0
Less 5% Statutory Reduction	0	0	-94,862	-117,185	-22,323
Total Revenues:	\$1,666,504	\$2,616,621	\$1,802,387	\$2,226,515	\$424,128
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	1,144,353	1,170,049	1,264,195	1,484,851	220,656
Operating Expenses	67,208	123,266	90,385	112,558	22,173
Capital Outlay	1,851	0	49,960	2,500	-47,460
Total Expenditures:	\$1,213,413	\$1,293,315	\$1,404,540	\$1,599,909	\$195,369

**FUND 001-GENERAL FUND
EXTENSION SERVICES**

COST CENTER SUMMARY - 1410, 1413 AND 1414

TRENDS & ISSUES:

The Extension Services Office is comprised of the following Cost Centers: 1410-Farm & City Days, 1413-Soil & Water Conservation and 1414-Cooperative Extension Services. This office is a joint partnership between the United States Department of Agriculture (USDA), the University of Florida (Institute of Food and Agricultural Sciences) and Osceola County Government. This office provides non-biased, research based education to residents and businesses in the areas of agriculture, horticulture, water conservation, energy conservation, protection of our natural resources, housing, finance management, foot nutrition and health, food safety, family issues and 4-H youth development. Personal Services supports 17.50 FTEs which increased 5.27%, or \$48,665, from the FY15 Adopted Budget due to a 3.5% COLA and increases to FRS and Workers' Compensation rates. Operating Expenses increased 9.69%, or \$8,887 from the FY15 Adopted Budget primarily due to Travel and Per Diem and Communications. For FY16, Capital Outlay totals \$26,800 provides funding for a replacement vehicle.

REVENUES:

For FY16, Fund Balance is the only projected revenue.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	942	21,943	1,000	0	-1,000
Less 5% Statutory Reduction	0	0	-50	0	50
Other Sources	40,813	0	0	0	0
Fund Balance	0	0	0	6,350	6,350
Total Revenues:	\$41,754	\$21,943	\$950	\$6,350	\$5,400
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	899,848	812,198	922,699	971,364	48,665
Operating Expenses	79,487	88,751	91,732	100,619	8,887
Capital Outlay	5,240	0	0	26,800	26,800
Total Expenditures:	\$984,576	\$900,950	\$1,014,431	\$1,098,783	\$84,352

**FUND 001-GENERAL FUND
MOBILITY FEE COORDINATION**

COST CENTER SUMMARY - 1405

TRENDS & ISSUES:

This cost center was established in FY2016 as a result of Ordinance #2015-22, adopted March 15, 2015. An Ordinance of Osceola County, Florida, relating to the Imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. Personal Services supports 1.50 FTEs, of which .50 FTE who will be responsible for assessing the appropriate mobility fees and administration fees upon the issuance of a building permit or tenant occupancy permit for any development within the unincorporated area of the County. Operating Expenditures total \$975 for FY16.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	0	0	0	37,582	37,582
Operating Expenses	0	0	0	975	975
Total Expenditures:	\$0	\$0	\$0	\$38,557	\$38,557

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
PLANNING AND DESIGN**

DEPARTMENTAL OBJECTIVE:

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 construction. This is in support of the Board's Strategic Plan Action Item #2.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Countywide Coordinated Transportation Program:
 - Completed the Transportation Mobility Fee Study and adopted the Mobility Fee Ordinance.
 - Drafted the Alternative Mobility Fee Study Manual.
 - Adopted the gas tax.
 - Worked with Lynx on the next phase of analysis for the Bus Rapid Transit (BRT) on US 192, and to implement a new bus route (407 to Medical City) starting in August 2016.
 - Updated the bus bench inventory.
 - Finalized station plans for SunRail stations, including developer agreements for station type and site enhancements. Finalized the SIB loan for SunRail.
 - Office of Greenways & Trails (OGT) OGT opportunity maps.

Accomplishment #2:

- Worked with the City of St. Cloud staff to annex 687 properties into the City as part of seven annexation applications, consistent with the Joint Planning Agreement (JPA) adopted by the City and County last year. Completed and updated the Interlocal Agreement (ILA) with St. Cloud to facilitate transition of parks from the County to the City.

Accomplishment #3:

- Updated Land Development Code (LDC) to include road cross-sections. Initiated project to develop transit-oriented development (TOD) standards for inclusion into the LDC.

Accomplishment #4:

- Continued coordination with the School District to address the location and design of new schools to meet new development needs.

Accomplishment #5:

- Instituted a staff-level working group to refine the process for reviewing Concept Plans, which are required for development in Mixed Use Districts. As part of this effort, staff organized a training workshop to bring in experts on street connectivity and community design, and a manual on community principles was developed for use by staff and applicants in developing and reviewing Concept Plans.

Accomplishment #6:

- Completed the Narcoossee Community Plan and updated the Narcoossee standards in the LDC. Revisions included addition of the transportation network to the Comprehensive Plan, and inclusion of Narcoossee Mobility and Open Space Maps in LDC Chapter 4.

Accomplishment #7:

- Updated the Comprehensive Plan Capital Improvements Element (CIE).

Accomplishment #8:

- Completed the East 192 Community Redevelopment Area (CRA) annual report.

Accomplishment #9:

- Completed an inventory and assessment of the County's existing parks and recreational facilities, as part of the Parks Master Plan, and initiated an assessment of the County's current funding and operating levels in comparison with similar communities.

Accomplishment #10:

- Processed applications and/or completed reviews for Planned Developments (27), rezonings (7), Comprehensive Plan Amendments (6), DRI rescissions and changes (7), Concept Plans (2), and Community Development District (CDD) creations, contractions or expansions (5).

Accomplishment #11:

- Completed the Lien Reduction Ordinance to standardize the process for calculating code enforcement lien reductions.

Accomplishment #12:

- Conducted hearings for the red light camera program.

Accomplishment #13:

- Worked with two communities in the County on parking issues. Code Enforcement staff provided information about County parking regulations as well as explained the additional code enforcement service program offered by staff.

Accomplishment #14:

- Staff conducted presentations on the Mobility Fee Ordinance at the MetroPlan Orlando Regional Land Use Forum and a Broward County webinar sponsored by the APA Florida Chapter; participated in the Four Corners Bus Tour, providing information about development in that area of the County; organized a mobile tour, approved by APA for AICP credit – "Baldwin Park, Winter Park, and Surrounding Centers Tour: A Study of Density, Intensity, and Urban Design"; and gave a presentation on Points of Distribution (POD) at the Osceola County Hurricane Preparedness Seminar in June (the POD program ensures the public has access to food and water in the aftermath of an emergency or disaster). This is in support of the Board's Strategic Plan Action Item #2.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County's Economy, Objective: Brand the County as the place to have your business in Central Florida

- Complete Master Plan for Osceola Heritage Park

Strategic Objective #2:

Strategic Plan Goal #1, Grow and Diversify the County's Economy, Objective: Expand University and college presence and broad range of programs in Osceola County

- Work with Valencia College to produce a viable development plan for the College Station (Mac Overstreet) properties, issue an RFLOI for multifamily and commercial developers and provide background for agreement.

Strategic Objective 3:

Strategic Plan Goal #2, Upgrade County Infrastructure and Transportation Network: Prepared for Growth, Objective: Upgrade County roads: capacity and maintenance and Objective: Reduce travel times in the County: Point A to Point B. This is in support of the Board's Strategic Plan Action Item #2.

- Countywide Coordinated Transportation Program: Trust Fund

Strategic Objective #4:

Strategic Plan Goal #2, Upgrade County Infrastructure and Transportation Network: Prepared for Growth, Objective: Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces

- Complete Master Plan for Parks and Recreation system of active parks.

Strategic Objective #5:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Develop mixed use communities in appropriate locations and Strategic Plan Goal #4, Ensure Cost Effective and High-Performing County Government, Objective: Deliver County services in an efficient and cost effective manner

- Continue with updating the Osceola County Land Development Code, Chapter 3, to incorporate standards for conservation subdivisions and Planned Development rezonings.

**FUND 001-GENERAL FUND
PLANNING & DESIGN**

COST CENTER SUMMARY - 1400, 1454 AND 1455

TRENDS & ISSUES:

The Planning and Design Studio is comprised of Cost Centers 1400-Community Development Projects, 1454 – Planning & Design Studio and 1455-The Tree Bank. The Planning & Design Studio in the Community Development Department provides the development framework, process, review and maintenance functions for Osceola County to achieve a sustainable world-class community. Personal Services supports 28.30 FTEs and decreased 6.51%, or \$139,539, from the FY15 Adopted Budget largely due to the reallocation of FTEs to Cost Centers 1456, 1457 and 1458, Retirement Contributions and FICA/Medicare and offset by the 3.5% Cost of Living Adjustment. Operating Expenses decreased 92.62%, or \$5,988,714, which is the result of the Lynx Contract being allocated in Fund 102-Transportation Trust Fund. For FY16, Capital Outlay totals \$214,771 which provides funding for vehicles and streetscape project for Poinciana Boulevard.

REVENUES:

Although Planning and Design is primarily supported by the General Fund, it also generates its own revenue from Permits and Fees, Judgments, Fines and Forfeitures and Miscellaneous Revenue.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Other Taxes	375,167	377,128	0	0	0
Permits, Fees & Special Assessments	675,292	958,311	200,587	123,687	-76,900
Intergovernmental Revenue	439,860	0	0	0	0
Charges For Services	339,428	390,714	270,042	270,650	608
Judgment, Fines & Forfeits	285,828	278,621	338,664	250,000	-88,664
Miscellaneous Revenues	10,201	13,044	2,292	13,121	10,829
Less 5% Statutory Reduction	0	0	-40,579	-32,873	7,706
Fund Balance	0	0	302,814	82,741	-220,073
Total Revenues:	\$2,125,776	\$2,017,818	\$1,073,820	\$707,326	-\$366,494
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	2,511,497	2,355,512	2,143,983	2,004,444	-139,539
Operating Expenses	5,700,148	6,113,947	6,465,616	476,902	-5,988,714
Capital Outlay	42,556	4,509	305,214	214,771	-90,443
Grants and Aids	1,757	0	0	0	0
Total Expenditures:	\$8,255,958	\$8,473,968	\$8,914,813	\$2,696,117	-\$6,218,696

**FUND 001-GENERAL FUND
ROADWAY BANK**

COST CENTER SUMMARY - 1404

TRENDS & ISSUES:

The purpose of the Roadway Bank is to receive proportionate fair share payments from developers wishing to pay for impacts to the roadway network when construction costs are prohibitive for the individual development or when required by the Land Development Code. Funds are used to facilitate roadway construction to complete the adopted roadway networks in the County, consistent with the Comprehensive Plan and Land Development Code. Grants and Aids remains the same as the FY15 Adopted budget, as it is allocated for an executed Developer's Agreement.

REVENUES:

Revenue includes Permits, Fees, Special Assessments and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	51,723	243,595	1,000,000	1,097,189	97,189
Less 5% Statutory Reduction	0	0	-50,000	-54,859	-4,859
Fund Balance	0	0	287,572	492,507	204,935
Total Revenues:	\$51,723	\$243,595	\$1,237,572	\$1,534,837	\$297,265
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Grants and Aids	0	0	900,000	900,000	0
Reserves - Capital	0	0	337,572	634,837	297,265
Total Expenditures:	\$0	\$0	\$1,237,572	\$1,534,837	\$297,265

**FUND 001-GENERAL FUND
SPORTS & EVENTS FACILITIES**

COST CENTER SUMMARY - 7503

TRENDS & ISSUES:

This cost center supports expenditures associated with the maintenance and operation of the Osceola Heritage Park (OHP). OHP is operated and maintained by SMG, a private contractor. Operating Expenses increased 5.78%, or \$9,623, from the FY15 Adopted budget due to increases in the SMG contract.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	182,042	184,280	166,466	176,089	9,623
Total Expenditures:	\$182,042	\$184,280	\$166,466	\$176,089	\$9,623

**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 increase of 7.3% over FY15 Adopted. Per Statute 29.008 the County is also obligated to fund court-related expenditures for maintenance, utilities, and security of court facilities. Costs associated with these expenses are budgeted in the 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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	1,544	1,983	0	0	0
Judgment, Fines & Forfeits	46,835	83,095	96,325	102,390	6,065
Less 5% Statutory Reduction	0	0	-4,816	-5,120	-304
Other Sources	584,621	408,724	0	0	0
Total Revenues:	\$633,001	\$493,802	\$91,509	\$97,270	\$5,761
<u>Expenditures</u>					
Operating Expenses	230,006	84,654	92,103	98,831	6,728
Total Expenditures:	\$230,006	\$84,654	\$92,103	\$98,831	\$6,728

**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 FY16 budget reflects an increase 16.2% over the FY15 Adopted Budget primarily due to FY16 being an election year. Additional funding is provided for property and liability insurances and overhead expenses as well as reserves which reflect no change over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	0	3,087	0	0	0
Other Sources	118,158	330,705	6,000	6,000	0
Total Revenues:	\$118,158	\$333,792	\$6,000	\$6,000	\$0
Expenditures					
Operating Expenses	19,294	19,259	16,516	11,944	-4,572
Transfers Out	2,454,638	3,368,627	2,823,928	3,289,681	465,753
Reserves - Assigned	0	0	10,000	10,000	0
Total Expenditures:	\$2,473,932	\$3,387,886	\$2,850,444	\$3,311,625	\$461,181

**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 .02% increase over the FY15 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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	260,037	294,879	326,451	117,000	-209,451
Less 5% Statutory Reduction	0	0	-16,323	-5,850	10,473
Other Sources	2,192,766	2,356,836	1,500,000	1,500,000	0
Total Revenues:	\$2,452,803	\$2,651,715	\$1,810,128	\$1,611,150	-\$198,978
<u>Expenditures</u>					
Operating Expenses	4,766,013	5,020,280	6,384,158	6,368,403	-15,755
Transfers Out	0	0	0	16,873	16,873
Total Expenditures:	\$4,766,013	\$5,020,280	\$6,384,158	\$6,385,276	\$1,118

**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 (\$6,242,717) \$5,578,562 is funded through the General Fund with the remaining balance funded by other Funds supported by Ad Valorem. However, as the Elected Official salaries were not finalized at the time of this budget, it will be updated during an amendment. Funding supports 62 FTEs which is an increase of 2 FTEs over the FY15 Adopted Budget for a Residential and Commercial Appraiser. Additional expenses, not associated with budget submission, include funding for property and liability insurances, 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. Overall, this budget increased 6.1% over the FY15 Adopted Budget.

REVENUES:

This office is supported by the General Fund as well as other Funds that are supported by Ad Valorem.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Other Sources	410,626	335,516	0	0	0
Total Revenues:	\$410,626	\$335,516	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	146,173	140,447	158,154	152,110	-6,044
Transfers Out	4,725,575	5,179,943	5,259,462	5,594,188	334,726
Total Expenditures:	\$4,871,748	\$5,320,389	\$5,417,616	\$5,746,298	\$328,682

**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 FY16 Budget increased by 7.1% over the FY15 Adopted Budget and supports 631 full-time and 102 part-time employees. This increase supports the addition of 3 FTEs for a Community Services Officer Supervisor, an Evidence Technician and a Quality Assurance Analyst. Although not a part of the Sheriff's submitted budget, the County also funds expenses related to property and liability insurances, overhead expenses and the 800 MHz radio communication. 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 revenue source include estimated excess fees.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Intergovernmental Revenue	51,132	18,294	0	0	0
Charges For Services	263,454	292,092	292,491	229,445	-63,046
Judgment, Fines & Forfeits	93,968	112,427	107,539	116,359	8,820
Less 5% Statutory Reduction	0	0	-20,002	-17,290	2,712
Other Sources	353,209	662,081	1,000,000	750,000	-250,000
Total Revenues:	\$761,763	\$1,084,894	\$1,380,028	\$1,078,514	-\$301,514
<u>Expenditures</u>					
Operating Expenses	457,598	778,369	753,932	953,953	200,021
Capital Outlay	2,397	0	0	0	0
Transfers Out	50,033,829	52,619,343	55,595,561	59,414,169	3,818,608
Total Expenditures:	\$50,493,824	\$53,397,712	\$56,349,493	\$60,368,122	\$4,018,629

**FUND 001 – GENERAL FUND
CORRECTIONS**

DEPARTMENTAL OBJECTIVE:

To maintain and operate a safe, secure facility that is in compliance with all State and accreditation standards while providing inmates with an environment that promotes rehabilitative change.

RECENT ACCOMPLISHMENTS:

Accomplishment #1: Implemented the Parenting Inside Out Program

The Parenting Inside Out Program is an evidence-based cognitive behavioral parent management skills training to assist incarcerated parents create, reconcile, and maintain relationships with their children and families. Parenting Inside Out is an outcomes-based, developmentally-focused program that promotes healthy child adjustment that interrupts the cycle of intergenerational criminality.

Accomplishment #2: Implemented the A New Direction Substance Abuse Intervention Program

A New Direction is an evidence-based substance abuse program that helps inmates recognize and break the link between criminal and addictive thinking. This program was recently certified by the State of Florida as an intervention program.

Accomplishment #3: Completed the expansion of the Inmate Printing Program

The Inmate Printing Program is a vocational program offered to the qualified inmate worker to learn a skill in a structured program while incarcerated. It also allows the department to market the program's services countywide to generate revenue into the Inmate Welfare Fund.

Accomplishment #4: Developed and Implemented a Mental Health Pretrial Release Program

The Mental Health Pretrial Release Program assists the judiciary with pretrial decisions and community based supervision for incarcerated individuals suffering from mental illness. Staff provides case management and serves as the liaison between the jail and the Public Defender's Office, monitoring competency issues and expediting court processing for these individuals. Since January 2015, 40 inmates have been released to community supervision based on staff recommendations.

Accomplishment #5: Training Division relocated

The training Department relocated to the former Service Center. The new training facility allows for adult professionals to excel. They must have flexible and technologically-advanced learning environments that are safe, healthy, comfortable, aesthetically-pleasing, and accessible. It must be able to accommodate the specific space and equipment needs of the training program and curriculum. Support spaces geared toward adult needs, such as a simulated cell to accomplish proper cell searches as well as training for the extraction of inmates during advanced training session. The facility allowed for a more spacious environment for the practical portion of Defensive Tactics training with fewer interruptions. It also allows for additional training areas to be utilized for other specialized trainings.

Accomplishment #6: Inmate Visitation Video Kiosk and online Skype

Transition of Inmate Visitation to video kiosks and online visitation technology provides convenience to the public's ability to visit. Removes many of the barriers to visitation, reduces staffing costs, generates revenue, and provides a particularly antiseptic visitation "room" for children of the incarcerated. It ensures reduction of contraband; reduces amount of staff needed for operation of Visitation; reduces inmate movement within the facility. It allows potential visitors who may be too poor, too ill, too far away, or too intimidated of jail the ability to visit their loved one. It also allows the incarcerated more contact helping to reduce the stress of jail while maintaining of the building the family unit.

Accomplishment #7: FCAC Re-accreditation (2015)

We passed FCAC Re-accreditation 3 year review in recognition of the facilities professionalism and high standards. Accreditation is a voluntary activity initiated by the facility that requires a rigorous self-evaluation and an independent, objective appraisal of the overall quality by peers. Accreditation emphasizes quality assurance and a commitment to continuous quality enhancement. To achieve accreditation by FCAC our facility must comply with rigorous standards, develop and implement a facility effectiveness plan (policies, procedures and practices and undergo reviews and site visits. Accreditation is important because it helps determine if our facility meets or exceeds minimum standards of quality.

Accomplishment #8: Kitchen Remodel

Kitchen remodel included new ovens and sanitizer unit enhancing our proficiency level as well as our quality of food. Allows for shorter cooking time and increases productivity.

STRATEGIC OBJECTIVES:

Strategic Objective #1: Continue addressing jail overcrowding and reducing incarceration costs to the County.

- Implement the use of evidence-based practices and reentry initiatives to reduce recidivism.
- Propose a change in the Administrative Order allowing for administrative release for low risk, non-violent offenders.
- Increase the number of inmates participating in the Pretrial Release Program and the Home Confinement Program in accordance with administrative orders.

Strategic Objective #2: Increase the use of technology and innovate practices effectively.

- Establish the use of evolving technology to include a jail management system.
- Automate the use of the pretrial release risk assessment instrument and the ORAS instrument to determine the risk/needs of the inmate population.
- Solicit and implement a case management system for misdemeanor probation and pretrial release programs.

Strategic Objective #3: Develop a Misdemeanor Probation Program

- Provide the judiciary with an alternative to incarceration for misdemeanor offenders
- Establish a program based on evidence-based principles to assist with recidivism reduction efforts.

- Handle some violation of probation administratively, saving jail space and reducing costs

Strategic Objective #4: Provide for the care, custody, and management of inmates while ensuring public and staff safety.

- To comply with accreditation and Florida Model Jail standards addressing inmate, public and staff safety.
- To maintain an effective emergency management system and resources to respond to facility emergencies.
- To comply with the national audit standards of the Prison Rape Elimination Act.
- To provide a continuous review of Inmate Risk and Behavioral Management

Strategic Objective #5: Develop staff committed to professionalism and enhanced organizational performance

- To provide training on applicable statutes, policies, and procedures to all staff.
- To maximize attendance at courses offered by the County training division.
- To conduct an annual review of Department policies and procedures for necessary updating and revision.
- To maintain a continuous oversight and quality assurance of Department operations.

Strategic Objective #6: Ensure effective leadership at all levels of the Department.

- To provide specialized management training to Department managers and supervisors.
- To provide training on the Department's Vision, Mission, and leadership expectations to all agency personnel.
- To maximize attendance at Leadership Training offered by the County training division.
- To develop a FTO curriculum plan for Department leadership and management positions.

**FUND 001-GENERAL FUND
CORRECTIONS**

COST CENTER SUMMARY - 1591, 2100, 2101, 2114, 2118 AND 2161

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 Cost Centers 2100-Public Safety Projects, 2101-Corrections Executives, 2114-Inmate Medical, 2118-Drug Lab and 2161 Courthouse Security. New for FY16 is the inclusion of Cost Center 1571-Probation Services which was previously outsourced. Personal Services decreased 1.96%, or \$530,443, from the FY15 Adopted budget due to the outsourcing of Inmate Medical. Operating Expenses increased 40.74%, or \$2,748,723, from the FY15 Adopted Budget which is largely the result of an increase to Professional Services which includes the Inmate Medical Contract obligations. Capital Outlay totals \$144,089 for FY16 and includes the cost of a Kiosk for Probation, AEDs for Corrections and B & C Pods Control Room Upgrades at the Jail.

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. In FY16, Revenue is anticipated to increase by \$2,144,583, largely due to the inclusion of Probation and the monthly charges paid by probationers.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	183,985	214,596	0	82,462	82,462
Charges For Services	308,875	457,623	360,206	1,444,837	1,084,631
Judgment, Fines & Forfeits	379,503	335,055	297,991	313,106	15,115
Miscellaneous Revenues	770,673	470,467	546,529	355,007	-191,522
Less 5% Statutory Reduction	0	0	-33,183	-88,063	-54,880
Fund Balance	0	0	129,274	1,338,051	1,208,777
Total Revenues:	\$1,643,037	\$1,477,741	\$1,300,817	\$3,445,400	\$2,144,583
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	25,172,797	26,364,212	27,121,346	26,590,903	-530,443
Operating Expenses	6,174,469	6,926,101	6,747,044	9,495,767	2,748,723
Capital Outlay	435,786	41,537	1,339,274	1,483,363	144,089
Grants and Aids	151,836	66,411	0	0	0
Total Expenditures:	\$31,934,888	\$33,398,262	\$35,207,664	\$37,570,033	\$2,362,369

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.

FY1 Goals & Objectives:

The County Manager's Office and BOCC adopted the Strategic Plan on July 20, 2015 which outlined their goals and objectives for the coming year. The specific Action Items are reflected in the Introduction of this book.

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

COST CENTER SUMMARY - 1211 AND 2192

TRENDS & ISSUES:

This cost center provides funding for the BOCC and the County Manager's office. Personal Services increased 9.12% as a result of the addition of two FTEs and a 3.5% Cost of Living Adjustment (COLA). Operating Expenditures increased 4.76% to support the additional staff.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	10	0	0	0	0
Total Revenues:	\$10	\$0	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	1,411,826	1,545,038	1,567,352	1,710,300	142,948
Operating Expenses	752,154	869,088	977,022	1,023,486	46,464
Other Non Operating Expenses	0	223	0	0	0
Total Expenditures:	\$2,163,980	\$2,414,349	\$2,544,374	\$2,733,786	\$189,412

**FUND 001-GENERAL FUND
BUSINESS PROCESS IMPROVEMENT**

COST CENTER SUMMARY - 1243

TRENDS & ISSUES:

The Business Process Improvement office directly supports the BOCC Strategic Plan. Personal Services increased 9.6% as a result of reallocated FTE and a 3.5% Cost of Living Adjustment (COLA). Operating Expenditures decreased 67% from the FY15 Adopted Budget primarily due to scheduled projects for FY16. Overall, the Business Process Improvement FY16 Budget decreased 6.3% from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	147,114	126,364	218,739	239,627	20,888
Operating Expenses	22,296	8,390	56,825	18,625	-38,200
Capital Outlay	1,995	0	0	0	0
Total Expenditures:	\$171,404	\$134,754	\$275,564	\$258,252	-\$17,312

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

DEPARTMENTAL OBJECTIVE:

Goal 1 – Attend meetings and fulfill information requests

Ensure that meeting information is accurate

Respond to all research requests in a timely manner

Goal 2 – Contract and Agreements

Correctly index, manage, and maintain all original documents, and binding agreements of the County

Notify County Departments of the upcoming contract expirations

Goal 3 – Records Management Liaison Office for County Commission

Maintain the ongoing records retention program

Assist other Departments with timely processing of records according to Florida State Department regulations

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #4: Ensure cost-effective and high-performing County Government

- 2014 Value Adjustment Board ended in January 2015, under budget and on time

Accomplishment #2:

Strategic Plan Goal #4: Ensure cost-effective and high-performing County Government

- Updated Value Adjustment Board software to provide better customer service

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

COST CENTER SUMMARY - 1281 AND 1282

TRENDS & ISSUES:

The Clerk to the Board maintains the official records of the Osceola County Board of County Commissioners. The Clerk to the Board consists of two cost centers: 1281-Recording Secretary and 1282-Value Adjustment Board. The Recording Secretary Cost Center supports 6.1 FTE's, which is an increase of .03 FTE's from the FY15 Adopted Budget due to a re-allocated Position. The Value Adjustment Board does not include Personal Services. All operating costs associated within the Value Adjustment Board are mandated. Personal Services increased 6% from the FY15 Adopted Budget and includes a 3.5% Cost of Living Adjustment (COLA). Operating Expenditures increased 0.5%. Overall, the Clerk to the Board's FY16 Budget increased 5.2% from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	32,184	31,080	21,506	21,506	0
Less 5% Statutory Reduction	0	0	-1,075	-1,075	0
Total Revenues:	\$32,184	\$31,080	\$20,431	\$20,431	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	362,614	366,242	373,789	397,025	23,236
Operating Expenses	44,237	46,676	63,343	63,050	-293
Total Expenditures:	\$406,851	\$412,917	\$437,132	\$460,075	\$22,943

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

COST CENTER SUMMARY - 1231

TRENDS & ISSUES:

The Public Information Office ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. The Public Information Office supports 4 FTE's which remains unchanged from the FY15 Adopted Budget. Personal Services increased 4.25% and includes a 3.5% Cost of Living Adjustment (COLA). Operating Expenditures increased 15.4% primarily due to Special Events planned for FY16. Overall, this budget increased 4.9% over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	2,047	1,473	0	0	0
Total Revenues:	\$2,047	\$1,473	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	314,631	296,948	322,330	336,036	13,706
Operating Expenses	41,117	41,095	40,978	47,286	6,308
Capital Outlay	0	3,200	2,200	0	-2,200
Total Expenditures:	\$355,749	\$341,243	\$365,508	\$383,322	\$17,814

FUND 1265 – Human Resources
HUMAN RESOURCES

DEPARTMENTAL OBJECTIVE:

Human Resources will provide equal employment opportunities to all applicants, ensure 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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Recruitment

- Successfully coordinated and conducted recruitment and selection efforts, which resulted in the hiring and on-boarding of 148 new employees, 108 promotions and 35 transfers.

Accomplishment #2:

Labor Relations

- Initiated negotiations for the renewal of the collective bargaining agreement between the County and Corrections Teamsters Local 385.

- Held twelve (12) labor management meetings with the IAFF Bargaining Unit for the purpose of addressing Management and Union related issues and keeping an ongoing and open dialogue between the County and Union.

- Attended thirty-five (35) discipline and grievance hearings

Accomplishment #3:

Employee Relations

- The ADA Reasonable Accommodation process was streamlined to facilitate compliance with the letter of the law.
- Processed and provided reasonable accommodations to sixteen (16) employees. Accommodations ranged from extended leave time, equipment, telecommuting, workstation and other ergonomic adjustments, and reassignments to vacant positions.
- Provided guidance and technical assistance on approximately 110 disciplinary actions and over 1400 employee evaluations, to ensure the consistent application of policies and procedures.
- Conducted five (5) formal investigations and approximately 35 inquiries.
- Revised Policy and Procedure 2.4-12, Separation of Employment, in order to properly address compliance with the County's obligations under the Americans with Disabilities Act (ADA) as amended.
- Completed the EEO-4 online filing as required every odd year by U.S. Equal Employment Opportunity Commission.

- Implemented an improved mechanism for notifying applicants claiming Veteran’s Preference of their responsibilities, the requirements for documentation and their right to file a complaint, as required by Florida Statutes.
- Completed off-boarding which consisted of 25 retirees, 114 resignations, 17 terminations, 4 deaths and 27 layoffs.

Accomplishment #4:

Benefits and Wellness

- Administered the County’s 2015/2016 Benefits Open Enrollment Education Sessions by holding 60+ Open Enrollment Sessions with BOCC & Constitutional employees.
- Increased the County’s overall Health Risk Assessment (HRA) completion rate by 10% by implementing effective wellness programs and activities which encourage and reward employee engagement.
- Conducted the County’s first ever “Biggest Loser” Weight Loss Program resulting in a total participant loss of 700 pounds.
- Collaborated with Building Maintenance to open Fresh Markets in the Administration Building and Corrections.
- Successfully negotiated medical plan experience rating with the County’s Health Care provider (CIGNA), resulting in rates 4-5 percentage points below industry trend.
- Collaborated with Building Maintenance to install approximately 16 Hydration Stations in 7 locations across the County.
- Collaborated with Constitutional Offices in updating its onsite gym facility with safer & more up-to-date fitness equipment.
-

Accomplishment #5:

Training and Safety

- Completed Leadership training for Corrections Corporals and Sergeants.
- Developed & Implemented a Human Resources Training Program designed to give employees opportunities to learn new skills and/or enhance their existing skills. Program includes five (5) series of learning: Communication, Enrichment, Technical, Leadership and a Blended Series.
- Developed & implemented a 15-Passenger Van Safety Training Program which promotes safe driving habits for all drivers of large vans. Re-training is required every three (3) years.
- Developed & Distributed a County-wide Safety Manual for all Osceola County Departments, which establishes a formal Executive Safety Committee.

Accomplishment #6:

Risk Management and Worker’s Compensation

- Tracked and managed 213 workers compensation claims. The largest percentage of claims (43%) were for Arm-Hand/Leg-Foot related injuries with 72% of the claims originating from the County’s two (2) Public Safety Departments, Corrections and Fire Rescue.
- Conducted four (4) Random Drug testing screenings for employees in safety-sensitive positions in the Corrections, Road & Bridge and Parks Departments.
- Successfully marketed and received a two (2) year rate-lock guarantee on the County’s Property Insurance Renewal, resulting in a total premium savings of \$1,463,382 over prior rates.

Accomplishment #7:

Compensation

- Conducted an annual audit of Corrections Department employees receiving Incentive Pay, as required by Florida Department of Law Enforcement (FDLE).
- Completed approximately 26 Job Assessment Tools (JAT) to establish proper placement of employees in regards to pay grade, title, and/or job functions.

STRATEGIC OBJECTIVES:**Strategic Objective #9:**

Employee Pay Adjustment (Cost Effective High-Performing Government)

- Currently updating the Employee Performance Evaluation System to include evaluations for different levels (i.e., employee, supervisor, management, Fire, Corrections), instead of using one canned evaluation system.
- Currently working with USF Business Department and interns to conduct a compensation study.
- In preparation for the impending changes to the US Department of Labor “Overtime Rule”, which increases the salary threshold for non-exempt employees from \$23,660 a year to \$54,440 per year, the Human Resources Department will be working closely with Department Heads to conduct a review of approximately 51 exempt classifications (pay-grades 15 through 20) to determine:
 1. whether to have a zone within which employees close to the new threshold will be bumped up to maintain exempt status;
 2. whether the approach will be to reclassify as nonexempt employees whose current salary is below the new minimum; and
 3. the financial impact of each of these options.

Strategic Initiative: Increase Employee Wellness Engagement

- Implement Interactive Tools & Programs which encourages and provides incentives for employees to engage in healthy activities.
- Coordinate two (2) HR promoted 5K Walk/Run Events
- Offer two (2) Financial Wellness Seminars & access to online financial wellness training

Strategic Initiative: Workplace Safety

- Develop a formal County-wide Employee Return to Work Program
- Reduce Arm-Hand/Leg-Foot related injuries by 10% in Public Safety Departments
- Develop programs to assist in reducing County at-fault vehicle accidents

**FUND 001-GENERAL FUND
HUMAN RESOURCES**

COST CENTER SUMMARY - 1263 AND 1265

TRENDS & ISSUES:

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265). This department indirectly supports the BOCC Strategic Plan. The Human Resources Department supports 11 FTEs which is an increase of 0.8 FTE from the FY15 Adopted Budget. The increase is due to an additional HR Coordinator position which is offset by the reallocation of a .2 FTE. Personal Services decreased .23% and Operating Expenditures increased 40.8% from the FY15 Adopted Budget primarily as a result of cost associated with psychological and polygraph evaluations. Overall, the Human Resources FY16 budget increased 7.86% over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	165	65	0	0	0
Total Revenues:	\$165	\$65	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	598,763	628,334	741,889	740,185	-1,704
Operating Expenses	108,678	230,933	213,510	300,843	87,333
Capital Outlay	0	0	3,100	0	-3,100
Total Expenditures:	\$707,441	\$859,267	\$958,499	\$1,041,028	\$82,529

**FUND 001 – GENERAL FUND
INFORMATION TECHNOLOGY**

DEPARTMENTAL OBJECTIVE:

Securing and protecting the County’s information systems and assets through continued development and implementation of a formalized Information Security Program.

Continuing to enable greater efficiencies and resiliency in our information systems and services through design and implementation of redundant systems, including cloud based solutions.

Improving enterprise level business processes using a standardized methodology and process automation tools to optimize efficiencies and effectiveness across the entire organization.

Fully developing and maturing our Project Management capability and effectiveness, including collecting and analyzing performance metrics and setting performance goals.

RECENT ACCOMPLISHMENTS:

Accomplishment #1

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- In partnership with the Sheriff’s Office and Fire/Rescue & EMS, an interface between the Spillman CAD Dispatching System and the Fire Station Alerting System was implemented. This interface will automatically send alerts to the assigned Fire Stations as soon as a call is dispatched, eliminating manual processes, reducing errors, and decreasing call handling time. (NOTE: Went live 9/2/2015)

Accomplishment #2:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- In partnership with the Animal Services department, implemented the web licensing and donation modules of the Chameleon software to enhance customer service and provide Animal Services with a way to be in compliance with Florida state laws related to pet licenses and renewals. (NOTE: Went live 3/13/2015)

Accomplishment #3:

Strategic Plan Goal #4, Streamline County organization structure and processes to reduce the cost of government

- In partnership with Fire/Rescue & EMS, the FireRMS Hydrants Module was implemented. This facilitates enhanced accountability and process improvement towards the maintenance and inventory of the county’s 7,700+ hydrants. (NOTE: Went live 2/2/2015)

Accomplishment #4:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- In partnership with Community Development, implementation of the Active Net Web Hosted Parks Reservation System. Customers are now able to complete online reservations for parks

facilities that include Sports Fields, Pavilions, Camp Sites, Stages and Bleachers, and pay fees with a credit/debit card. Parks staff have reported an increase in usage and fees being collected. (NOTE: Went live – Soft Launch 2/2/2015)

Accomplishment #5:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- In partnership with the Sheriff’s Office, the Spillman CAD Dashboard was implemented. This is a web-based application that allows the Dispatch Center to review their call handling performance. Users can also view incidents on a Google Map™ and customize the dashboard to display specific call natures, and compare activities within specified date ranges. This enables them to make better and more informed decisions on where to target resources and improve response times. (NOTE: Went live 11/6/2014)

Accomplishment #6:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Successful implementation of the CRAIG Project which allows the Osceola County Sheriff’s Office to share law enforcement data with Orange County

Accomplishment #7:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Successfully migrated applications and servers to the latest versions of Microsoft’s server operating system to ensure the security of the County’s information systems.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Developing and maturing our Project Management capability and effectiveness, including collecting and analyzing performance metrics and setting performance goals.

Strategic Objective #2:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implement a new time and attendance system using simplified time-tracking software working in tandem with diverse data collection devices. The new system will reduce the administrative time associated with attendance exceptions and employee inquiries.

Strategic Objective #3:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- In partnership with Fire/Rescue & EMS, complete implementation of the FireRMS Occupancy Module which will provide valuable information about commercial buildings during firefighters’ response to an incident or an emergency. First units arriving on scene will have vital information regarding available resources and existing hazards to help them determine tactical priorities. Having occupancy information and pre-fire plans will also contribute to the efforts of the Department of Fire/Rescue and EMS achieve a higher ISO rating which directly benefits the citizens of Osceola County, often lowering the cost of insurance.

Strategic Objective #4:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- In partnership with Emergency Management, implement a new Incident Management System to manage incidents and events requiring Emergency Operations Center (EOC) support. A primary objective of the EOC is to provide a common operating picture through tracking and data sharing methodologies as well as providing instant status reports on various response mechanisms, all in real time. The application must use standard technologies maximizing efficiencies, be easy to use and provide a familiar feel for all staff operating in the EOC.

Strategic Objective #5:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implement an Enterprise Asset Management System for asset tracking and reporting, web forms and electronic workflow that automates the transfers and disposal of assets, through the use of Radio Frequency Identification (RFID) Property Tags to more accurately, effectively, and efficiently complete departmental inventories.

Strategic Objective #6:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implement Case Management for Corrections Department. The system will help them monitor and supervise defendants on Probation, Pretrial Release, and inmates actively involved in the facility's Program Housing Unit, as well as an automated reminder system, and an automated check in system.

Strategic Objective #7:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Begin the implementation of the new Jail Management System. The new jail management system will be highly available, reliable, user-friendly, and will provide innovative functionality needed for improved inmate tracking and data collection for the County Jail Administration and Operations Staff to more efficiently and effectively manage inmate population. Completion is anticipated for FY 2017, and therefore a large portion of the work will be accomplished in FY 2016.

Strategic Objective #8:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Begin the upgrade the County's data communications infrastructure. The new infrastructure design will be highly available, reliable, efficient, and will provide innovative functionality needed for improved network performance. Completion is anticipated for FY 2017, and therefore a large portion of the work will be accomplished in FY 2016.

**FUND 001-GENERAL FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - 1200, 1244, 1245, 1246 AND 1247

TRENDS & ISSUES:

Information Technology is comprised of teams that work on application development, network, systems operations and helpdesk support/training. 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 40.2 FTEs, which remains unchanged from FY15 Adopted Budget. The General Fund supports 38.7 FTEs, of which two positions are unfunded. Personal Services increased due a 3.5% Cost of Living Adjustment (COLA), changes to Retirement and Workers' Compensation rates set by the State and position reclassifications. Operating Expenses include contractual services, maintenance costs associated with aging hardware/software and annual software licensing expenses. Operating Expenses increased 40% over the FY15 Adopted Budget primarily for customizations of existing software programs and additional support for security management. Capital Outlay includes funds for costs associated with the replacement of core switches, routers and servers. Also included are funds carried forward for the Administration Building Security System project. Overall, the Information Technology Office's FY16 Adopted Budget increased 6.6% from the FY15 Adopted Budget.

REVENUES:

This department is funded by the General Fund. Information Technology also generates revenues due to an agreement to provide communication and support services for the Library through LSSI. The Fund Balance represents funding for the Administration Building Security System.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	95,700	95,771	144,780	98,500	-46,280
Miscellaneous Revenues	144,563	4,925	0	0	0
Less 5% Statutory Reduction	0	0	-7,239	-4,925	2,314
Fund Balance	0	0	75,000	75,000	0
Total Revenues:	\$240,263	\$100,696	\$212,541	\$168,575	-\$43,966
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	2,704,092	2,735,434	3,247,080	3,448,970	201,890
Operating Expenses	2,197,455	2,451,622	2,466,582	3,451,182	984,600
Capital Outlay	356,043	715,925	1,956,800	1,272,367	-684,433
Total Expenditures:	\$5,257,590	\$5,902,981	\$7,670,462	\$8,172,519	\$502,057

**FUND 001 – GENERAL FUND
COMPTROLLER’S OFFICE**

DEPARTMENTAL OBJECTIVE:

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

RECENT ACCOMPLISHMENTS:

Accomplishment #1: Cost Effective and High Performing County Government

In-house completion of the FY 2014 Comprehensive Annual Financial Report (CAFR)

- For the 25th consecutive year, the County received the Certificate of Achievement for Excellence in Financial Reporting.

Accomplishment #2: Cost Effective and High Performing County Government

Implement updated Finance Policy

- Board of County Commissioners approved updated Chapter 6 – Finance Policy of the Administrative Code.

Accomplishment #3: Cost Effective and High Performing County Government

Continue the process of acquiring new Time and Attendance System

- Staff researched upgrades and systems available, involved all County stakeholders in the process. New system will be implemented in FY 2016.

Accomplishment #4: Cost Effective and High Performing County Government

Radio Frequency Identification (RFID) implementation for Fixed Assets

- Comptroller’s Office completed Phase I of implementation and will continue to work with I.T. to continue progress towards total implementation of the process.

Accomplishment #5: Cost Effective and High Performing County Government

Completed the refinancing of the \$8,445,000 Limited General Obligation Bonds, Series 2015 and \$26,170,000 Infrastructure Sales Tax Surtax Revenue Bonds, Series 2015

- Resulted in net present value savings to the County of \$2,887,735.

Accomplishment #6: Cost Effective and High Performing County Government

Completed the sale of the \$58,660,000 Sales Tax Revenue Refunding Bonds, Series 2015A to fund the construction of the Florida Advanced Manufacturing Research Center

STRATEGIC OBJECTIVES:

Strategic Objective #4: Cost Effective and High Performing County Government

Strategic Plan Action Item #1: Planning for the replacement of the Osceola County Financial System

- Comptroller’s staff will continue to research available systems. Staff will continue to involve all County stakeholders in the process.

Strategic Objective #4: Cost Effective and High Performing County Government

Strategic Plan Action Item #2: Sale of Taxable TDT Bonds for Champions Gate (RIDA) Phase II Convention Center Construction

Strategic Objective #4: Cost Effective and High Performing County Government

Strategic Plan Action Item #3: Complete Risk Assessment for Comptroller's Office

Strategic Objective #4: Cost Effective and High Performing County Government

Strategic Plan Action Item #4: Implement new Time and Attendance System

**FUND 001-GENERAL FUND
COMPTROLLER**

COST CENTER SUMMARY - 1271

TRENDS & ISSUES:

The Office of the Comptroller is responsible for financial reports, vendor and payroll disbursements, accounts receivable, banking, investments, fixed assets, tax collection, and audits. This office directly supports the BOCC Strategic Plan. Personal Services increased 3.52% and includes a 3.5% Cost of Living Adjustment (COLA). Operating Expenditures increased 8.13% from the FY15 Adopted Budget. Overall, this budget increased 3.65% from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	45	5,022	0	0	0
Total Revenues:	\$45	\$5,022	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	1,217,846	1,088,548	1,439,601	1,490,279	50,678
Operating Expenses	163,896	241,577	96,762	104,630	7,868
Capital Outlay	0	0	2,397	0	-2,397
Total Expenditures:	\$1,381,742	\$1,330,124	\$1,538,760	\$1,594,909	\$56,149

**FUND 001 – GENERAL FUND
OMB AND SPECIAL ASSESSMENTS**

DEPARTMENTAL OBJECTIVE:

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

STRATEGIC OBJECTIVES:

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

Strategic Objective #1:

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 FY16.

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

Strategic Objective #2:

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.

- Provide necessary data / analyses to aid County Administration and Departments in evaluation of current levels of service by March 30, 2015.
- Provide data / analyses to County Administration and Departments on potential savings realized from recommended changes to future levels of service by March 30, 2015.
- Prepare a CIP Procedure and obtain approval from the County Manager prior to September 30, 2016.

Strategic Objective #3:

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

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

Strategic Objective #4:

Goal 4 – To assist County Administration in preparation for infrastructure and transportation growth identified in the Strategic Plan as Goal #3.

- Begin the Capital Improvement Plan (CIP) process in February.
- Identify funding sources for projects that are identified as priorities for FY17 by April 30, 2015.
- Identify additional funding required for projects that need to continue in FY17 by April 30, 2015.

Strategic Objective #5:

Goal 5 – To continue to provide quality service to the neighborhood serving Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU)

- Perform minor pond repair projects in at least five subdivision Pond MSBUs or MSTUs.
- Perform capital repairs in three of the Subdivision Pond MSBUs or MSTUs subdivisions during FY16. Forecast ahead for challenges and mitigate costs and delays to projects.
- Create preventative maintenance schedules.

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

COST CENTER SUMMARY - (1241):

TRENDS & ISSUES:

This Cost Center supports implementation and oversight of the following County services: budgets and contracts compliance. OMB supports 6.7 FTEs, which remains unchanged from the FY15. Personal Services increased 3.5% and includes the Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenditures decreased largely as a result of a reduction in Professional Services as there is not a requirement for funding in FY16. Overall this department increased its FY 16 budget by 5.7% over the FY15 Adopted Budget.

REVENUES:

This Cost Center is not a revenue generating office and is funded by the General Fund.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	556,331	481,231	548,203	587,036	38,833
Operating Expenses	21,201	42,958	24,020	17,806	-6,214
Total Expenditures:	\$577,532	\$524,189	\$572,223	\$604,842	\$32,619

**FUND 001-GENERAL FUND
PROCUREMENT**

DEPARTMENTAL OBJECTIVE:

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

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Goal #4, Ensure Cost-Effective and High-Performing County Government
Implemented a series of monthly Procurement training sessions for county staff who are involved in the procurement process.

- The training sessions included:
 - Procurement “101”
 - Purchase Requisition Overview
 - Vendor Performance
 - Specification Writing
 - Procurement Card (P-Card) Refresher Training

Accomplishment #2:

Goal #4, Ensure Cost-Effective and High-Performing County Government
Expanded vendor outreach program by attending various outreach events within the local community and Central Florida region

- Hosted multiple “How to do Business” events targeting local and regional vendors interested in doing business with the County
- Participated in events sponsored by the Hispanic Business Council
- Participated in “Speed Buying” event that provide timed meetings with multiple vendors interested in establishing vendor/agency relationships
- Coordinated annual Vendor Appreciation Event in March 2015. This event was an opportunity for over 200 interested vendors to meet one-on-one with procurement professionals from the following entities:
 - Osceola County School District
 - Osceola County Sheriff’s Office
 - City of Kissimmee
 - City of Saint Cloud
 - Kissimmee Utility Authority
 - Toho Water Authority

Accomplishment #3:

Provided support to Constitutional Officers and Osceola Expressway to fulfill their mission

- OCX - Solicited General Consulting Engineer in support of their 2040 Master Plan

Accomplishment #4:

Goal #3, Create Great Neighborhoods for the Future

Goal #4, Ensure Cost Effective and High Performing Government

Completed the solicitation, evaluation and award process for:

- Architectural and Engineering Services for the Overstreet Park Fire Station
- Architectural and Engineering Services for the Vance Harmon Park in Poinciana
- Construction Manager at Risk for the Overstreet Park Fire Station
- Construction Manager at Risk for the Vance Harmon Park

Accomplishment #5

Action Item #1, FAMRC and The Farm – Grow and Diversify Economy

- Facilitated the solicitation, evaluation and award for professional engineering and surveying services for the Judge Farm development

Accomplishment#6

Action Item # 4, Affordable Rental Housing & Transition of the Homeless (Create Great Neighborhoods)

- Expedited the solicitation and recommendation for award for affordable housing development for the Yates Property

Accomplishment#7

Goal #4, Ensure Cost-Effective and High-Performing County Government

Facilitated the solicitation, evaluation, and award process for goods and services, professional services and construction projects

- Completed the solicitation, evaluation and award process for 363 requests for goods, services and construction projects
- Chaired 64 Evaluation Committee Meetings

Accomplishment#8

Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth

- Expedited the solicitation and award process for the structural rehabilitation of the Partin Settlement Road Bridge
- Facilitated the solicitation and award of traffic signal video detection cameras for six county intersections
- Completed the solicitation, evaluation and award for professional appraisal services for the Hoagland Boulevard Phase II and Phase III Projects
- Completed the solicitation, evaluation and award for outside counsel in support of acquisition of right of way for the Hoagland Boulevard Phase II and Phase III Projects

- Facilitated the solicitation process for a conceptual roadway design for the Narcoossee Community
- Completed the procurement process to pre-qualify contractors to provide continuing stormwater construction services

Accomplishment#9

Action Plan #10, Spring Training (Grow and Diversify Economy)

- Provided procurement support to upgrade the Stadium grounds

Accomplishment#10

Action Plan #11, Lake and Beach Cleanup (Create Great Neighborhoods)

- Completed the procurement process for vegetation removal at Chisholm Park Boat Ramp and Beach area

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Action Item #1, FAMRC and The Farm (Grow & Diversify Economy)

- Complete the solicitation, evaluation and award process for planning and design services for the development of the Judge Farms

Strategic Objective #2:

Goal #1, Grow and Diversify the County’s Economy

- Complete the solicitation, evaluation and award process for planning and design services for the College Station Multi Family/Student Housing & Mixed Use Development
- Solicit and Award for the development of a hotel site at Osceola Heritage Park

Strategic Objective#3

Goal #3, Create Great Neighborhoods for the Future

Goal #4, Ensure Cost-Effective and High-Performing Government

- Solicit, evaluate and award for architectural and engineering design services for the expansion of Austin Tindall Regional Park
- Solicit, evaluate and award pre-qualified vendors for CDBG Rehabilitation / Reconstruction Projects

Strategic Objective #4

Goal #4 Ensure Cost-Effective and High-Performing Government

- Expand Procurement Training Programs for Vendors and internal Staff
- Identify opportunities to consolidate multiple procurements to better track spend with vendors

**FUND 001-GENERAL FUND
PROCUREMENT**

COST CENTER SUMMARY - (1251):

TRENDS & ISSUES:

The main function of this office is to procure high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards. Personal Services supports 12.2 FTEs which is an increase of 1 FTE from the FY15 Adopted Budget due to the addition of a Procurement Analyst III position for FY16. Personal Services increased 14% as a result of the FTE increase and also includes funding for a 3.5% Cost of Living Adjustment (COLA). Operating Expenditures increased 12.2% due to funds associated with the additional position. There are no Capital Outlay requests for FY16. Overall, this budget increased 14% over the FY15 Adopted Budget.

REVENUES:

This office is supported by the General Fund.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	1,092	1,010	0	0	0
Total Revenues:	\$1,092	\$1,010	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	675,917	776,625	802,866	917,044	114,178
Operating Expenses	57,744	43,624	48,177	54,075	5,898
Total Expenditures:	\$733,661	\$820,248	\$851,043	\$971,119	\$120,076

**FUND 001-GENERAL FUND
SPECIAL ASSESSMENTS**

COST CENTER SUMMARY - (1242):

TRENDS & ISSUES:

This Cost Center 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 7.45 FTEs, which is an increase of 1.52 FTEs, from FY15 due to the split allocation of an FTE and the addition of one FTE for a Special Assessments Inspector position. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and increases in FTEs. Operating Expenses increased due to funding associated with an additional FTE. Overall the FY 16 Adopted Budget increased 10.34% from the FY15 Adopted Budget.

REVENUES:

This Cost Center is supported by the General Fund, however, this office receives additional revenue from services provided to the MSTUs, MSBUs and CFDs.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	33,212	37,445	40,000	40,000	0
Miscellaneous Revenues	28	0	0	0	0
Less 5% Statutory Reduction	0	0	-2,000	-2,000	0
Total Revenues:	\$33,241	\$37,445	\$38,000	\$38,000	\$0
<u>Expenditures</u>					
Personal Services	368,001	371,860	442,242	532,419	90,177
Operating Expenses	40,834	38,873	20,226	26,812	6,586
Capital Outlay	1,462	0	44,345	0	-44,345
Total Expenditures:	\$410,296	\$410,733	\$506,813	\$559,231	\$52,418

**FUND 001-GENERAL FUND
STRATEGIC INITIATIVES**

COST CENTER SUMMARY - 1428, 5101, 5102, 5104 AND 5105

TRENDS & ISSUES:

The Strategic Initiatives Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101) and Small Business Incentives (5104). A new cost center was created for FY16, Economic Incentives (5105), which will replace an office from prior years called QTI and Other Incentives (5102). This Department supports 5.30 FTEs which is a decrease of 2 FTEs that were reallocated. Personal Services decreased 33.25% from the FY15 Adopted Budget due to: the reallocation of two FTEs and includes a 3.5% Cost Of Living Adjustment (COLA). Operating Expenses decreased 69.05% primarily due to the elimination of the QTI and Incentives office which was offset by the new Economic Incentive office. Overall this Department decreased 59.09% over the FY15 Adopted Budget.

REVENUES:

The Osceola County Strategic Initiatives Department is supported by General Fund. The Balance Forward reflected for this department represents a carried forward from prior fiscal year (FY15) for the Qualified Targeted Industry Tax Program.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	0	171,453	0	0	0
Total Revenues:	\$0	\$171,453	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	384,118	317,806	527,295	430,493	-96,802
Operating Expenses	1,526,408	2,412,489	3,837,913	1,852,649	-1,985,264
Grants and Aids	0	300,000	0	690,000	690,000
Total Expenditures:	\$1,910,526	\$3,030,295	\$4,365,208	\$2,973,142	-\$1,392,066

**FUND 001 – GENERAL FUND
COUNTY ATTORNEY**

DEPARTMENTAL OBJECTIVE:

To provide the best quality and quantity of legal services to the Board of County Commissioners and its subsidiary agencies and departments as is possible within this office's budgetary and resource constraints.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Reviewed agreements, ordinances and attended Board meetings.

Accomplishment #2:

Identified efficiencies within the Department.

Accomplishment #3:

Maintained an educated workforce through training.

Accomplishment #4:

Listened and Responded to citizens.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Work to implement policy decisions of the Board of County Commissioners and Management.

Strategic Objective #2:

Identify efficiencies in the Department.

Strategic Objective #3:

Maintain an educated workforce through training.

Strategic Objective #4:

Listen and respond to citizens.

**FUND 001-GENERAL FUND
COUNTY ATTORNEY**

COST CENTER SUMMARY - 1311

TRENDS & ISSUES:

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners. Personal Services increased 5.82% and includes a 3.5% Cost of Living Adjustment (COLA). Operating Expenditures increased 8.76% due to an anticipated increase in outside legal services and required advertising of ordinances & public hearings. Overall, this budget increased 6.55% over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	958	1,248	0	0	0
Miscellaneous Revenues	6,515	0	0	0	0
Total Revenues:	\$7,473	\$1,248	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	723,704	798,730	828,064	876,305	48,241
Operating Expenses	230,892	231,243	275,176	299,292	24,116
Total Expenditures:	\$954,596	\$1,029,973	\$1,103,240	\$1,175,597	\$72,357

**FUND 001-GENERAL FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - 1510, 1511, 1515, 1522, 1525, 1528 AND 1542

TRENDS & ISSUES:

The Court Administration Department is comprised of seven offices: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Drug Court (1522), Juvenile Alternative Sanctions (1525), Supervised Visitations (1528) and Mediation (1542). Both Teen Court and Court Innovation are funded by dedicated revenues; however, since the revenue for Court Innovation is projected to decrease for FY16, 2 FTEs will be funded out of General Fund revenues instead of the dedicated revenue for this program. Court Administration supports 12.44 FTEs, which is a decrease of 1.16 FTEs from the FY15 Adopted Budget due to the reduction to 8 seasonal staff. However, Personal Services increased by 4.52% which includes a 3.5% Cost of Living Adjustment (COLA) Operating expenditures decreased slightly. Overall, this Department's FY16 budget increased 1.78% from the FY15 Adopted Budget.

REVENUES:

This Department is funded by the General Fund. However, there are also three offices within this Department that bring in revenues to fund their operation. They are as follows: Court Innovations is funded by 25% of every \$65 collected for traffic violations, and by a \$25 Administrative Fee charged to each foreclosure case that goes through mediation. Total revenues are projected to decrease 61.48% from the FY15 Adopted Budget. Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs. Revenues are projected to increase 9.32% over the FY15 Adopted Budget due to an increase in Traffic Court Costs collections. The Mediation Office is funded only by Balance Forward from FY15. Overall, projected revenues are projected to decreased 19.86% from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	287,714	303,559	0	0	0
Charges For Services	146,753	166,185	158,704	96,414	-62,290
Judgment, Fines & Forfeits	298,313	215,392	263,204	183,907	-79,297
Miscellaneous Revenues	446	32	0	0	0
Less 5% Statutory Reduction	0	0	-21,096	-14,015	7,081
Transfers In	6,708	0	0	0	0
Fund Balance	0	0	513,984	466,768	-47,216
Total Revenues:	\$739,933	\$685,167	\$914,796	\$733,074	-\$181,722
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	671,875	666,634	673,872	704,378	30,506
Operating Expenses	556,927	591,304	919,372	916,021	-3,351
Capital Outlay	1,373	0	0	0	0
Total Expenditures:	\$1,230,176	\$1,257,938	\$1,593,244	\$1,620,399	\$27,155

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

COST CENTER SUMMARY - (6173):

TRENDS & ISSUES:

The Human Services Department consists of six cost centers (6101 – Homeless Assistance which is new for FY16, 6173 – Human Services; 6141 – Veteran’s Services; 6185 – Legal Aid; 9531 – Outside Agencies; and 9641 – Health Unit). This cost center includes several mandated responsibilities such as Burials and Cremation, Medicaid, and services required under the Health Care Responsibility Act (HCRA). This cost center supports 6.10 FTEs, which is a decrease of 2.85 FTEs from the FY15 Adopted budget due to the reallocation of several positions within the Department. Personal Services decreased as a result of the reduction to FTEs, however, it does include a 3.5% Cost of Living Adjustment (COLA). Operating increased due to Medicaid cost adjustments and includes \$125,000 for a Seniors Vision plan to support the Board of County Commissioners Strategic Plan Action Item #6, Health Care for Citizens.

REVENUES:

This office is supported by the General Fund.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	50,000	1,744	0	0	0
Total Revenues:	\$50,000	\$1,744	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	308,015	406,539	547,657	453,117	-94,540
Operating Expenses	4,173,528	4,498,585	5,729,085	6,070,235	341,150
Grants and Aids	2,427	0	0	0	0
Total Expenditures:	\$4,483,969	\$4,905,125	\$6,276,742	\$6,523,352	\$246,610

**FUND 001-GENERAL FUND
HEALTH UNIT**

COST CENTER SUMMARY - (9641):

TRENDS & ISSUES:

The Health Unit budget supports five Osceola County Health Department locations. Operating costs include the County's contribution for primary care services, as well as repairs and maintenance for buildings, insurance and telephone service. The FY16 budget increased 27.6% from the FY15 Adopted Budget as a result of the Low Income Pool (LIP) funding not received at the State level due to the legislative decision not to restructure Medicaid.

REVENUES:

This office is supported by the General Fund.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	485	59,711	0	0	0
Total Revenues:	\$485	\$59,711	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	776,838	796,062	794,340	1,013,651	219,311
Total Expenditures:	\$776,838	\$796,062	\$794,340	\$1,013,651	\$219,311

**FUND 001-GENERAL FUND
HOMELESS ASSISTANCE**

COST CENTER SUMMARY - (6101):

TRENDS & ISSUES:

This cost center is new for FY16 and its function is to administer rental assistance grants designated for homeless prevention and rapid re-housing in order to avoid rising numbers in homelessness among families with children. This office includes 2.25 FTEs to support the initiative, which includes a new position for FY16, Case Manager, to support the Board's Strategic Plan, Action Item # 4, Affordable Housing and Transition for the Homeless.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	0	0	0	185,118	185,118
Operating Expenses	0	0	0	228,615	228,615
Grants and Aids	0	0	0	18,000	18,000
Total Expenditures:	\$0	\$0	\$0	\$431,733	\$431,733

**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 FY16 due to a mandated increase of base year plus annual increase for County obligated legal services.

REVENUES:

Legal Aid is partially funded by revenues collected from court-related services. Revenues decreased for FY16 based on FY15 collections.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	61,504	77,715	76,352	64,000	-12,352
Less 5% Statutory Reduction	0	0	-3,818	-3,200	618
Total Revenues:	\$61,504	\$77,715	\$72,534	\$60,800	-\$11,734
<u>Expenditures</u>					
Operating Expenses	110,795	112,457	114,144	115,856	1,712
Total Expenditures:	\$110,795	\$112,457	\$114,144	\$115,856	\$1,712

**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 FY16 remain unchanged from the FY15 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 \$84,642 from the FY15 Adopted Budget for future contributions to be determined by the BOCC.

REVENUES:

This office is supported by the General Fund.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	175	0	0	0	0
Total Revenues:	\$175	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	450,225	452,500	465,000	465,000	0
Grants and Aids	925,156	1,074,990	1,356,587	1,441,229	84,642
Total Expenditures:	\$1,375,381	\$1,527,490	\$1,821,587	\$1,906,229	\$84,642

**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 FY15 Adopted Budget. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and changes to Retirement and Workers' Compensation rates set by the State. Operating Expenses increased 14% primarily due to insurance and overhead rates.

REVENUES:

This office is supported by the General Fund.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	20	0	0	0	0
Total Revenues:	\$20	\$0	\$0	\$0	\$0
Expenditures					
Personal Services	156,855	85,112	159,156	178,990	19,834
Operating Expenses	14,017	65,855	14,533	16,560	2,027
Total Expenditures:	\$170,872	\$150,967	\$173,689	\$195,550	\$21,861

**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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Judgment, Fines & Forfeits	322,722	310,800	286,393	311,191	24,798
Less 5% Statutory Reduction	0	0	-14,320	-15,560	-1,240
Fund Balance	0	0	138,895	131,000	-7,895
Total Revenues:	\$322,722	\$310,800	\$410,968	\$426,631	\$15,663
<u>Expenditures</u>					
Operating Expenses	298,280	99,754	410,968	426,631	15,663
Total Expenditures:	\$298,280	\$99,754	\$410,968	\$426,631	\$15,663

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

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund. Operating Expenses reflect funding for such cost as Juvenile Justice, Kissimmee and St. Cloud's CRAs, the Mass Alerting system as well as arbitrage, litigation and consulting expenses. Grants and Aids decreased and Transfers Out supports funding for debt services, funding for the East 192 TIF for community redevelopment purposes and the West 192 Development Authority, along with funding for the intergovernmental radio system and fire subsidies. Reserves-Operating is comprised of Reserves for Contingency which represents 49.76% of the fund's total budget to respond to unanticipated needs and emergencies and Reserves for Cash to offset the timing of revenue receipts and short-term cash flow variations. Other reserves such as Reserves Assigned and Reserves Restricted have been set aside for specific purposes and Reserves for Stability offsets revenue fluctuations whether anticipated or unanticipated.

REVENUES:

The General Fund's major revenue sources are budgeted in this cost center which includes Ad Valorem, Shared Revenues, Communication Service Taxes, Local Government Half-Cent Sales Tax, Utility Taxes, as well as other taxes and Fund Balance that help support the operations of the General Fund.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	106,382,898	110,220,931	121,814,455	131,002,444	9,187,989
PY Delinquent Ad Valorem Tax	290,536	353,074	190,000	354,707	164,707
Other Taxes	17,833,612	18,835,185	19,653,688	19,057,159	-596,529
Intergovernmental Revenue	23,524,494	25,233,981	26,035,176	27,886,324	1,851,148
Charges For Services	29,682	15,725	10,818	20,140	9,322
Judgment, Fines & Forfeits	4,870	0	0	0	0
Miscellaneous Revenues	629,865	4,156,215	584,898	845,031	260,133
Less 5% Statutory Reduction	0	0	-8,414,452	-8,958,290	-543,838
Transfers In	10,001,082	9,210,201	9,317,374	9,774,555	457,181
Fund Balance	0	0	63,273,723	67,361,701	4,087,978
Total Revenues:	\$158,697,040	\$168,025,311	\$232,465,680	\$247,343,771	\$14,878,091
Expenditures					
Operating Expenses	2,631,655	2,414,507	4,242,209	3,703,993	-538,216
Capital Outlay	0	0	110,000	0	-110,000
Grants and Aids	33,674	210,328	350,000	279,250	-70,750
Transfers Out	23,770,955	16,499,252	21,942,242	23,054,913	1,112,671
Reserves - Operating	0	0	38,335,459	39,390,185	1,054,726
Reserves - Assigned	0	0	6,000	6,580,705	6,574,705
Reserves - Restricted	0	0	69,510	69,510	0
Reserves - Stability	0	0	3,296,682	6,131,397	2,834,715
Total Expenditures:	\$26,436,284	\$19,124,087	\$68,352,102	\$79,209,953	\$10,857,851

**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. Total funding for FY16 remains unchanged from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	92	0	0	0	0
Total Revenues:	\$92	\$0	\$0	\$0	\$0
Expenditures					
Operating Expenses	6,994	7,087	7,000	7,000	0
Total Expenditures:	\$6,994	\$7,087	\$7,000	\$7,000	\$0

**FUND 001-GENERAL FUND
ANIMAL SERVICES**

DEPARTMENTAL OBJECTIVE:

To ensure public safety as it relates to human interactions with animals, educate the public on responsible pet ownership, ensure animal welfare by investigating complaints of animal cruelty and continuing to develop new and expand existing life-saving programs.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Awarded a \$25,000 spay/neuter grant from Florida Animal Friends.

- This will allow us to spay/neuter 500 medium-large sized dogs belonging to low income families in Osceola County

Accomplishment #2:

Launched Web Licensing and initiated licensing reminders

- This allows pet owners the ability to license pets online. This saves time and is very convenient which helps increase licensing compliance.
- We are now sending out licensing reminders to pet owners and our database of pet owner and pet information continues to grow monthly as a result. This increases compliance with both rabies vaccinations and licensing.

Accomplishment #3:

Animal cruelty case partnerships

- We are utilizing the resources at the University of Florida to improve the investigative process.
 - Forensic necropsy results obtained from University of Florida have resulted in felony animal cruelty charges being filed
 - Forensic necropsy results have been used to refute suspicions of intentional killing
- Consultations with ASPCA Investigators on various animal cases

Accomplishment #4:

Held two free vaccination clinics for low income families made possible by a grant from Franklin's Friends.

- First clinic was held at animal services and 73 dogs and 18 cats were vaccinated
- Second clinic held at Neptune Middle School and 195 dogs and 50 cats were vaccinated

Accomplishment #5:

Became a PetSmart partner and have been able to increase offsite adoptions and public exposure

- First offsite venue for cat adoptions
- Partnership opportunities with other organizations during PetSmart adoption events

Accomplishment #6

Volunteer program has continued to grow. The number of hours provided by volunteers has consistently been two to three thousand each month.

- Most animals in foster at one time (60)
- Volunteers working in more areas of operation including veterinary clinic
- Implemented Volunteer Easy, online program to manage volunteer schedules, events, hours logged, etc.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Help facilitate the opening of a high volume, low cost spay/neuter clinic.

- Lease agreement is in place for County owned building situated at 3096 Michigan Ave.
- Architectural renderings are being prepared as well as quote for renovation costs
- Fundraising activities are ongoing to raise monies for renovation
- Equipment grant is ready for submission to PetSmart Charities and will be sent when renovations begin

Strategic Objective #2:

Complete Animal Code Revision process with the exception of certain cat issues

- Will improve enforcement application and provide consistency in the Code
- Continue working with Asst. County Attorney on Code revisions
- Present to Deputy County Manager for input
- Submit to BoCC for adoption

Strategic Objective #3:

Improve internal efficiencies at the animal shelter

- Implement the use of scanners and bar codes in accordance with Chameleon software capabilities
 - Continue working with Chameleon representative to full implementation
 - Continue working with IT staff
 - Will save staff time by eliminating or minimizing manual data entry
- Develop and implement a fast-track/slow-track program for adoptable animals
 - Decrease average length of stay in adoption housing areas
 - Decreases the number of “care” days and workload
 - Provides for a more stress free environment for animals and people

Strategic Objective #4:

Officer canvassing to educate public and improve image

- High complaint neighborhoods will be identified and canvassed
- Educational materials will be provided
- Give-away items for kids and pets

Strategic Objective #5:

Improved level of care provided to housed animals

- Additional veterinary assessment and care provided
- Livestock housing improvements
- Implementation of enrichment program
- Focus on reducing average length of stay for animals

**FUND 001-GENERAL FUND
ANIMAL SERVICES**

COST CENTER SUMMARY - 2119, 2120, 2121, 2122, 2123 AND 2124

TRENDS & ISSUES:

Animal Services directly supports the BOCC Strategic Plan. This office includes the following: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations and 2122 - Animal Control Administration, 2123 – Animal Services Donation Funds, and 2124 – Spay and Neuter Program. Personal Services supports 34.1 FTEs which is an increase of 3.0 FTEs from the FY15 Adopted Budget due to two new positions for FY16, a Veterinarian and Senior Veterinarian Technician, and the re-allocation of one position. Personal Services reflects an overall increase of 15.95% over the FY15 Adopted Budget as a result of the additional FTEs and a 3.5% Cost of Living Adjustment (COLA). Operating Expenses reflect a decrease of 23.15% from the FY15 Adopted Budget and Capital Outlay reflects funding for equipment and storage shed. Overall, the Department's FY16 Budget increased 4.8% from the FY15 Adopted Budget.

REVENUES:

This department is primarily supported by the General Fund; however, it generates revenues through fees and penalties charged to the public. These fees and penalties include charges for providing county tags, daily board for cats/dogs, rabies vaccinations, dangerous dog registration, impound fees, failure to obtain tags, and failure to vaccinate; as well as donations.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	167,849	149,109	175,285	137,061	-38,224
Judgment, Fines & Forfeits	11,095	13,290	11,150	12,700	1,550
Miscellaneous Revenues	13,944	48,685	5,100	10,185	5,085
Less 5% Statutory Reduction	0	0	-9,577	-7,997	1,580
Other Sources	2,000	10,500	0	28,039	28,039
Fund Balance	0	0	31,028	42,366	11,338
Total Revenues:	\$194,888	\$221,583	\$212,986	\$222,354	\$9,368
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	1,370,818	1,449,598	1,605,100	1,861,130	256,030
Operating Expenses	401,945	460,923	714,911	549,433	-165,478
Capital Outlay	65,806	25,055	22,000	43,750	21,750
Total Expenditures:	\$1,838,569	\$1,935,576	\$2,342,011	\$2,454,313	\$112,302

FUND 001 – General Fund
Office of Emergency Management

DEPARTMENTAL OBJECTIVE:

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

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Successfully coordinated the USGS LiDAR 3D Elevation Grant acquisition.

Accomplishment #2:

Completed a Hazard Identification Risk Assessment through a comprehensive, community-based risk assessment identifying threat-hazard scenarios and significant loss potential.

Accomplishment #3:

Successfully executed the 3rd Annual Flood Alert Notification test for all jurisdictions in the county.

Accomplishment #4:

Completed the Volunteer Management System testing and soft launch of this volunteer management web-based solution.

Accomplishment #5:

Successfully completed the 1st Annual Countywide Hurricane Preparedness Seminar.

Accomplishment #6:

Completed a hurricane, discussion-based recovery tabletop exercise for post hurricane events.

Accomplishment #7:

Successfully launched a local non-profit coalition (Osceola-REDI) to address recovery activities and unmet needs within the Osceola community post-disaster.

Accomplishment #8:

Presented emergency preparedness seminar/presentation to roughly 800 residents.

Accomplishment #9:

Coordinated and assisted with the successful completion of a county-wide hospital surge exercise including over 300 volunteers.

Accomplishment #10:

Successfully coordinated a multi-partner Ebola preparedness and response effort.

Accomplishment #11:

Completed the five year Local Mitigation Plan insuring mitigation funding eligibility countywide.

Accomplishment #12:

Received National Weather Service StormReady re-certification.

Accomplishment #13:

Numerous staff received Florida Professional Emergency Manager Certification designations.

Accomplishment #14:

Completed the Department of Homeland Security required Threat Hazard Identification Risk Assessment.

Accomplishment #15:

Received \$28,000 in grant funding from the Department of Homeland Security for the procurement of a Video Streaming System for the Emergency Operations Center (EOC).

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Enhance our all-hazard disaster prevention, protection, response, recovery and mitigation capabilities through training and exercising for Osceola County as a whole community.

- Expand the Multi-Year Training and Exercise Plan process as a way to conduct a GAP Analysis with our Emergency Support Function's and with partners and stakeholders.
- Update the county's Multi-Year Training and Exercise plan to ensure it accurately reflects current and evolving threats and hazards of the community and targets any gaps identified from After-Action Reports and other plan reviews.
- Enhance the CERT (Community Emergency Response Team) Program through community outreach, training, exercising, and improvement planning.
- Anticipate the build-out of the SunRail commuter train system by developing plans and conducting training and exercises geared towards enhancing the community response capabilities for a rail passenger event.
- Enhance coordination with contiguous county partners by developing, conducting and implementing a "4 Corners" tornado event exercise.
- Develop, conduct and implement improvements learned from the annual county-wide hurricane exercise with the purpose of enhancing the capabilities of all partner agencies.
- Develop and conduct a Hurricane Seminar that enhances the awareness and capabilities of all partner agencies who play a role in hurricane preparedness, response, and recovery.

Strategic Objective #2:

Foster and encourage emergency planning and the development of capabilities, operating plans, annexes, and procedures for the County and our partners.

- Establish Policies and Procedures for the Office of Emergency Management.
- Complete a thorough update of the Comprehensive Emergency Management Plan (CEMP) that is reflective of the historical and emergency threats and hazards to the community.
- Enhance all capabilities of the CEMP by completing the development of all Emergency Support Function annexes with input from and strengthening of partner agencies and their capabilities.
- Enhance the county's abilities to continue operations during and after emergency events by completing the current draft of the County's Continuity of Operations Plan (COOP).
- Enhance the ability to manage emergency, disaster, or pre-planned events by implementing the WebEOC web-based Incident Management System.
- Enhance the use and capabilities of the Emergency Management Resource Center (EMRC) to serve as a resource for storage of emergency supplies as well as being a multi-use emergency management facility, including capabilities to serve as EM's Continuity of Operation Plan (COOP) site.

Strategic Objective #3:

Coordinate and foster planning associated with recovery activities after the disaster.

- Complete development of the county's first Disaster Recovery Plan (DRP) to accurately provide the framework for coordination of local, state, and federal programs and resources to facilitate recovery from the consequences of a significant emergency or disaster and mitigating the impacts of future incidents
- Conduct a discussion-based recovery tabletop exercise to promote dialogue on post disaster issues.
- Update and enhance the outreach to and registration of community members in need of special needs sheltering.

**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. Personal Services supports 3.95 FTEs which decreased by .20 FTEs from the FY15 Adopted Budget due to the reallocation of a position. Overall Personal services decreased 6.05% due to the reallocated FTEs and the elimination of Source 2 positions which were off-set by a 3.5% Cost of Living Adjustment (COLA). Operating Expenses increased 9.04% primarily due to the cost associated with the lease of a new warehouse facility. Capital Outlay provides funding for WebEOC software. Overall, the FY16 Budget reflects a 5.02% decrease from the FY15 Adopted Budget.

REVENUES:

This department is supported by the General Fund.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	185,617	91,848	3,707	0	-3,707
Miscellaneous Revenues	20	0	0	0	0
Total Revenues:	\$185,636	\$91,848	\$3,707	\$0	-\$3,707
Expenditures					
Personal Services	330,599	302,745	319,741	300,386	-19,355
Operating Expenses	227,662	167,455	174,655	190,444	15,789
Capital Outlay	26,726	0	48,707	25,000	-23,707
Total Expenditures:	\$584,987	\$470,199	\$543,103	\$515,830	-\$27,273

**FUND 001 – General Fund
Construction & Facilities Management**

DEPARTMENTAL OBJECTIVE:

To provide outstanding service and exceptional value to our clients and the community.

RECENT ACCOMPLISHMENTS:

Accomplishment #1: FAMRC (Strategic Plan Action Item #1)

The FAMRC project has been initialized.

- Design-Build team was selected (Skanska)
- Preliminary budget & schedule have been developed.
- Initial structural building design work has been completed.
- Site/utility infrastructure design is complete and work is underway.

Accomplishment #2: Space Needs & Utilization (Strategic Plan Action Item #8)

A systematic evaluation of the existing building space utilization and future needs was completed. Based on the outcome of the study the following actions were taken;

- Public record storage was outsourced. This eliminated the need for new storage facilities and freed up existing space being utilized for storage for other space needs.
- Preliminary plans/options/budgets for the design and construction of a new administrative building were completed
- Interim plans were developed to ensure adequate space for court administration personnel is made available until a permanent solution is available.

Accomplishment #3: Design & Construction Standards

Design & construction standards were developed ensure the best value is delivered in the design and construction of County projects.

- The standards address the manner in which projects will be designed to ensure maintenance and energy costs are minimized.
- The standards address the building control systems to ensure that open/compatible systems are specified. This allows for lower long term maintenance costs.

Accomplishment #4: Project Management System

A project budget/status/tracking system was developed. This allows us to deliver projects in the shortest time and with the best value.

- A project status/tracking system was developed utilizing the Share Point system to ensure all team members have current and accurate project information. This allows us to deliver projects in the shortest time and highest value

- A master project cost model was developed to ensure all project costs are captured during the budgeting process. This model is being shared with other departments who develop capital project budgets.

STRATEGIC OBJECTIVES:

Strategic Objective #1: FARMC (Strategic Plan Action Item #1)

Manage the design and construction of the FARMC project.

- Create a world class research facility that will attract national & international partners and high paying jobs.
- Provide the best value for capital funds invested.
- Ensure schedules and commitments are met.

Strategic Objective #2: Space Needs & Utilization (Strategic Plan Action Item #8)

Develop final plan and schedule for the design and construction of new administrative building.

- Finalize project location at the direction of the BOCC
- Determine funding/development schedule at the direction of the BOCC.

Strategic Objective #3: Integrated Project Budgeting

Fully integrate the project budget model with all departments that plan capital construction and maintenance projects.

- Provide for accurate costing and capital allocation during the budget process.

Construction Management

Projects Completed

- OHP Facility Upgrades
 - Roofing Repairs
 - Concession Stand Upgrades
 - Scoreboard & Signage Upgrade
- CAC Building Repairs

Current Projects

- FARMC
- Administrative Building (County or Court)
- Sheriff Health Clinic
- UCF Equestrian Facility
- Sheriff Training Facility
- Fire Station – Mac Overstreet
- Vance Harmon Park & Pool
- OHP Facility Upgrades
- Library Upgrades – St. Cloud
- Library Upgrades – Poinciana
- Library Upgrades – Central
- Library Upgrades – BVL
- Jail Control Room Upgrades
- CHS Interior Renovations
- Austin Tindal Park – Phase 2
- County Admin Interior Renovations
- Fire Training Facility

Facility Maintenance

Projects Completed

OCB

Animal Control – Carpet – \$25k
St 42 – floor coating - \$40k
St 52 – Logistics Loading Dock Additional Fencing and Rolling Gate - \$20k
St 63 – Perimeter Fencing - \$20k
St 62 – Bay Door Realignment and Motor Replacement- \$35k
O-Pass – Toll Booth HVAC, (3) units - \$13k
110 W. Neptune – Roof - \$300k (Completed the Design and Bid in FY15, the start C/O to FY16)
Fortune Road HD – Roof - \$300k (Completed the Design and Bid)
St 57 – Suppression Tank - \$85k (Completed the Design and Scope of Work, C/O to FY16)

GSA

SO Admin, HVAC Damper Controls and Components - \$100k
Jail, Door Upgrade - \$98k
Jail, Min West – Shower Heads and Controls - \$20k
Jail, Food Tray Holes - \$112k
Jail, Sally Port Gates - \$25k

CHS

Main CH Carpet Replacement - \$200k (design/Bid/Awarded in FY15, C/O to FY16 due to carpet production delay)
Fire Panel Replacements in the Admin and Main CH - \$65k

Completed EMERGENCY and UN-SCHEDULED Projects:

OCB

Indian Well's CC, Replace Failed A/C Unit – \$5k
Animal Control, Lift Station Pump Replacement
SO/Aviation Hanger, IAQ Study - \$3k
Fire Station #63, Emergency Lift Station Pump Replacement - \$15k
OPass (Toll Plaza) , Emergency, Generator Replacement - \$9k

CHS

400West, IAQ Studies - \$7k
400West, Air Handler Replacement
400West, Carpet Replacement and Building Repairs \$44k

OHP

Silver Spurs Arena Roof Repair - \$150k
KVLS Duct Work Repair - \$19k
KVLS Additional Building Repairs - \$20k

GSA

OCGC, Cooling Tower Rupture Repair - \$18k
Jail, Emergency RTU Replacement - \$77k
Jail, Emergency Kitchen Wall Repair/Replacement - \$26k
Jail, Emergency, Underground Chilled Water Line Replacement - \$51k

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

COST CENTER SUMMARY - 4100, 4123, 4125, 4136 AND 4158

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 FY16 Adopted Budget for Facilities Management is \$11,539,672 which is a 13.9% increase from the FY15 Adopted Budget. Included in this budget are funds for miscellaneous maintenance projects at the Correctional Facility, flooring replacement at Fortune Road Health Department, roof replacement at Animal Services, and roof over-coating at the Sheriff Fleet Building. Construction Management's FY16 Adopted Budget is \$731,547, which is a 2.8% increase from the FY15 Adopted Budget. The Mowing Unit was established to centralize contract management for mowing. The FY16 Adopted Budget is \$2,591,063 and reflects a 20.7% increase from the FY15 Adopted Budget due to the increase of contractual costs for mowing services and the addition of new locations to maintain. 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 \$211,127 which reflects a 4% increase from FY15. Capital Outlay includes funds carried forward for the UCF Therapeutic Equestrian Center project and new FY16 CIPs for vehicle replacement and the purchase of a street sweeper. Overall, the FY16 Adopted Budget represents a 16% increase from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	90,473	93,557	21,625	32,000	10,375
Less 5% Statutory Reduction	0	0	-1,081	-1,600	-519
Fund Balance	0	0	0	122,000	122,000
Total Revenues:	\$90,473	\$93,557	\$20,544	\$152,400	\$131,856
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	3,423,006	3,594,279	3,897,649	4,158,093	260,444
Operating Expenses	7,263,675	7,796,859	9,155,580	10,855,316	1,699,736
Capital Outlay	168,243	148,727	141,000	299,000	158,000
Total Expenditures:	\$10,854,924	\$11,539,865	\$13,194,229	\$15,312,409	\$2,118,180

**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 which reflects an increase of \$2,548 over the FY15 Adopted Budget.

REVENUES:

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

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	35	0	0	0	0
Total Revenues:	\$35	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	2,031	2,400	2,400	4,948	2,548
Capital Outlay	0	5,741	0	0	0
Total Expenditures:	\$2,031	\$8,141	\$2,400	\$4,948	\$2,548

Special Revenue Funds

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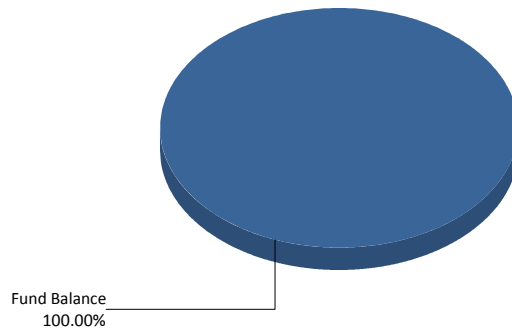
SPECIAL REVENUE FUNDS

Special Revenue Funds are funds that account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

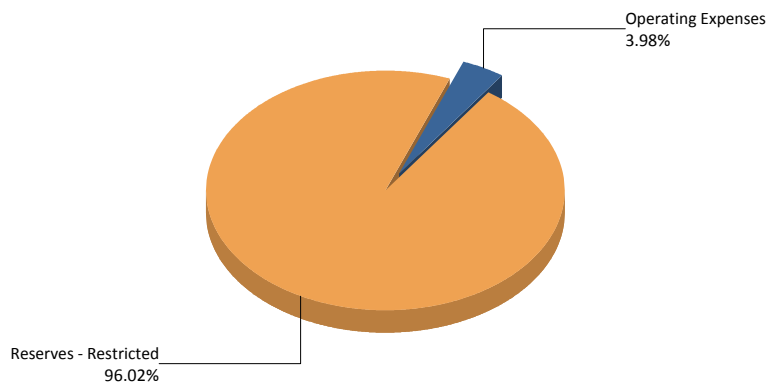
FUND 101-TDT RIDA TAX BOND 2012 PROJECT

TDT RIDA TAX BOND 2012	
Amortized Rent	Construction

Revenues



Expenditures



FUND 101-TDT RIDA TAX BOND 2012 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

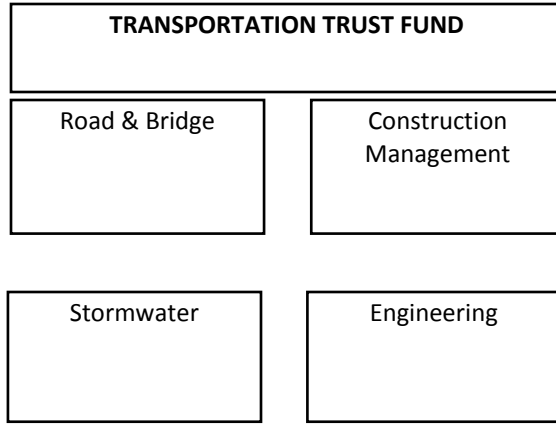
This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. In prior years, this Fund provided funding for the County's portion of the construction costs for the OMNI Convention Center which is now complete. It currently provides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

REVENUES:

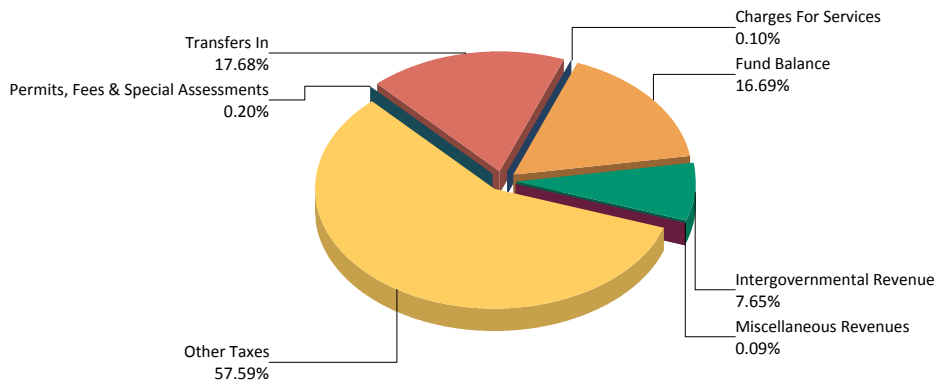
The major funding source is the Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	3,288	455	409	0	-409
Less 5% Statutory Reduction	0	0	-20	0	20
Fund Balance	0	0	8,611,967	8,611,558	-409
Total Revenues:	\$3,288	\$455	\$8,612,356	\$8,611,558	\$-798
Expenditures					
Operating Expenses	343,049	343,049	343,049	343,049	0
Capital Outlay	4,087,995	841	40,454	0	-40,454
Reserves - Restricted	0	0	8,228,853	8,268,509	39,656
Total Expenditures:	\$4,431,044	\$343,890	\$8,612,356	\$8,611,558	\$-798

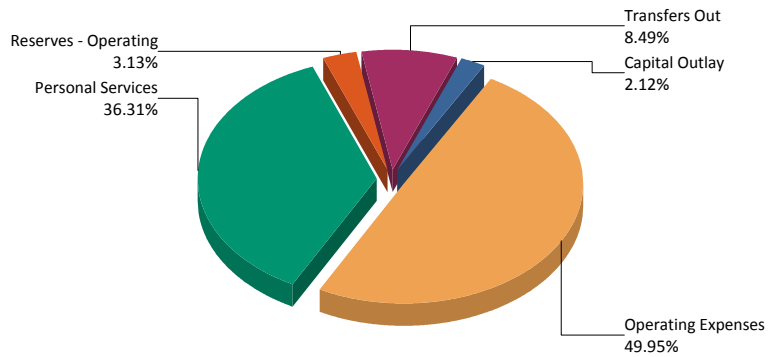
FUND 102-TRANSPORTATION TRUST FUND



Revenues



Expenditures



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 137 FTEs, an increase of 1.0 FTEs from the FY15 Adopted Budget as a result of a new position in the Traffic Engineering office.

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), and the Second Local Option Fuel Tax (5 cents per gallon) which is new for FY16. Fuel taxes are increasing as a result of the additional fuel tax. Other sources of revenue are interest, miscellaneous revenues, engineering fees, Fund Balance and a Transfer In from the General Fund to support operations.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Other Taxes	8,465,543	8,282,413	9,032,185	14,278,775	5,246,590
Permits, Fees & Special Assessments	92,155	25,250	25,000	49,859	24,859
Intergovernmental Revenue	1,750,953	1,852,387	1,738,726	1,895,899	157,173
Charges For Services	28,523	27,395	25,500	25,500	0
Judgment, Fines & Forfeits	0	4,200	0	0	0
Miscellaneous Revenues	193,292	162,844	27,359	22,314	-5,045
Less 5% Statutory Reduction	0	0	-542,439	-813,618	-271,179
Transfers In	2,487,092	3,497,111	2,621,628	4,383,893	1,762,265
Fund Balance	0	0	4,353,099	4,137,106	-215,993
Total Revenues:	\$13,017,559	\$13,851,599	\$17,281,058	\$23,979,728	\$6,698,670
Expenditures					
Personal Services	7,524,071	7,183,860	8,347,789	8,707,325	359,536
Operating Expenses	3,944,216	4,487,947	4,860,344	11,977,515	7,117,171
Capital Outlay	207,982	69,350	204,640	508,575	303,935
Transfers Out	1,346,443	1,553,287	1,950,824	2,036,313	85,489
Reserves - Operating	0	0	1,917,461	750,000	-1,167,461
Total Expenditures:	\$13,022,711	\$13,294,444	\$17,281,058	\$23,979,728	\$6,698,670

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	133.60	130.50	120.50	136.50	16.00
Part Time:	0.00	3.00	15.50	0.50	-15.00
Total Personnel:	133.60	133.50	136.00	137.00	1.00

**FUND 102-TRANSPORTATION TRUST FUND
BUS RAPID TRANSIT (BRT)**

COST CENTER SUMMARY - (1406):

TRENDS & ISSUES:

Osceola County's bus rapid transit program is a new function of the Transportation Trust Fund as a result of projected revenue from the Second Local Option Fuel Tax (5 cents per gallon) for FY16. The program was previously captured in the Planning and Design Office of Community Development in the General Fund. The FY16 budget include the contract with Lynx, prorated funding for Link 10 (US 192/St. Cloud) and Link 26 (Pleasant Hill Road/Poinciana) and Osceola County's contribution to the City of St. Cloud.

REVENUES:

This program is funded by the Second Local Option Fuel Tax (5 cents per gallon).

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Other Taxes	0	0	0	5,952,264	5,952,264
Less 5% Statutory Reduction	0	0	0	-297,613	-297,613
Total Revenues:	\$0	\$0	\$0	\$5,654,651	\$5,654,651
Expenditures					
Operating Expenses	0	0	0	6,444,361	6,444,361
Total Expenditures:	\$0	\$0	\$0	\$6,444,361	\$6,444,361

**FUND 102 – Transportation Fund
ENGINEERING**

DEPARTMENTAL OBJECTIVE:

Provide guidance, oversight, and engineering expertise to protect and improve County infrastructure.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Construction began on completion of four lane widening of Poinciana Boulevard, Phase 3 between Old Tampa Highway and Brown Road.

Accomplishment #2:

- Completed acquisition of all Right of Way for last section of Simpson Road between Osceola Parkway and Boggy Creek Road.

Accomplishment #3:

- Construction began on Poinciana Parkway from Cypress Parkway to U.S. Highway 17-92.

Accomplishment #4:

- Construction of intersection improvements, including new traffic signals, at Poinciana Boulevard and Old Tampa Highway for improved access to future Sunrail station at this location.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #2 Upgrade County Infrastructure and Transportation Network: Prepared for Growth

- Approval of FDOT LAP Agreement and begin acquisition of Right of Way for Hoagland Boulevard, Phase 2 and 3.
- Bring Neptune Phase 4 road widening construction plans to 60% level and obtain construction permits.
- Obtain funding from FDOT to complete construction of final phase of Simpson Road, Phase 1 between Osceola Parkway and Boggy Creek Road.
- Bridge Maintenance/Rehabilitation Projects on multiple bridges with deteriorated deck and support columns.
- Construct box culvert replacement on Rummell Road crossing of canal between East Lake Tohopekaliga and Lake Runnymede and bridge upgrades and improvements on Partin Settlement Road.

Strategic Objective #2:

Strategic Plan Goal # 3 Create Great Neighborhoods for the Future

- Correct drainage within the Lake Lizzie Road basin.

- Finalize plans and permits to pave Boggy Terrace Drive.

Strategic Objective #3:

Strategic Plan Goal # 4 Cost Effective and High Performing County Government

- Finalize agreement with the City of Kissimmee to transfer County maintained roads that fall within the City Limits.
- Finalize agreement with the Florida Department of Transportation to take over the old segment of US Highway 192/441 along the northern shore of Alligator Lake.
- Complete onsite improvements for utilities, drainage and access in support of the development of the FAMRC site.
- Finalize construction plans and permits to allow construction of the proposed TWA pond on the west side of the FARM project.

**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 remains unchanged from FY15. Personal Services increased 9.72% and includes a 3.5% Cost of Living Adjustment (COLA) and Operating Expenses increased \$69,112 or 95.74%.

REVENUES:

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

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	92,155	25,250	25,000	49,859	24,859
Miscellaneous Revenues	1,494	0	0	0	0
Less 5% Statutory Reduction	0	0	-1,250	-2,493	-1,243
Total Revenues:	\$93,649	\$25,250	\$23,750	\$47,366	\$23,616
<u>Expenditures</u>					
Personal Services	294,343	352,756	359,468	394,411	34,943
Operating Expenses	8,517	10,309	72,190	141,302	69,112
Capital Outlay	0	2,858	0	0	0
Total Expenditures:	\$302,860	\$365,923	\$431,658	\$535,713	\$104,055

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

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Facilities Management is responsible for 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 FY16 increased \$94,040 from the FY15 Adopted Budget to support two Additional Maintenance Projects: Replace HVAC/Air Handler and Paint Exterior of Road & Bridge Building.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	38,200	72,264	70,650	164,690	94,040
Total Expenditures:	\$38,200	\$72,264	\$70,650	\$164,690	\$94,040

**FUND 102-TRANSPORTATION TRUST FUND
IT INFRASTRUCTURE**

COST CENTER SUMMARY - (1247):

TRENDS & ISSUES:

Information Technology Infrastructure support costs associated with providing data and communications. For FY16, expenses related to this cost center are associated with the replacement of nine Desktop Computers which is in line with the County's Personal Computer Life Management (PCLM) program.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	0	0	0	9,600	9,600
Total Expenditures:	\$0	\$0	\$0	\$9,600	\$9,600

FUND 102– Transportation Trust Road and Bridge

Goals and Objectives

The Road & Bridge Department oversees roads, inspections, maintenance and repairs of the transportation and drainage infrastructure. This includes 1,928 lane miles of paved roadways, 122 miles of unpaved roadways, 1600 miles of open roadside drainage systems, 300 miles of enclosed roadside drainage systems and 70 miles of outfall storm water drainage systems.

The objective of the Road and Bridge Department is to provide maintenance of these 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 60 lane miles of paved roadways.
 - a. A sum of \$6M has been approved in Fiscal Year 2016 budget to resurface approximately 60 lane miles of paved roadways in accordance with FDOT standards. The Road and Bridge Resurfacing Supervisor and Road & Bridge Director will manage this project.
2. Maintain Paved Roadway Infrastructure
 - a. Utilize cold and hot asphalt repair methods that cover approximately 1,900 lanes miles of paved roadway infrastructure.
3. Maintain storm water Infrastructure
 - a. Clean, versa ditch and maintain approximately 50 miles of roadside and 10 miles of outfall storm water ditch infrastructure annually.
4. Stabilize and apply Chip Seal Surface Treatment to approximately 10 miles of unpaved roadways
 - a. A sum \$750,000 has been approved in Fiscal Year 20165 budget for stabilization and chip seal surface treatment for unpaved roadways.

Accomplishments

1. Cleaned approximately 15 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 48 lane miles of paved roadways.
4. Utilized approximately 885 tons of hot/cold mix asphalt for pot hole repair.
5. Provided approximately 3,914 miles of maintenance to unpaved roadways
6. Provided approximately 10 miles of chip seal surface treatment to unpaved roadways

Strategic Plan

1. Action Item #2 – Maintain all county roads paved and unpaved
 - a. The Road & Bridge Department utilizes 96 full time employees to oversee roads, inspections, maintenance and repairs of the transportation and drainage infrastructure. This includes 1,928 lane miles of paved roadways, 122 miles of unpaved roadways, 1600 miles of open roadside drainage systems, 300 miles of enclosed roadside drainage systems and 70 miles of outfall storm water drainage systems.

2. Action item #7 – Dirt Road Paving (Upgrade Infrastructure)
 - a. A sum of \$750,000 has been approved in Fiscal Year 2016 budget for stabilization and chip seal surface treatment for approximately 10 miles of unpaved roadways.

**Fund 4158 – General Fund
Mowing and Landscaping Services**

Goals and 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 3 mowing contracts covering the maintenance of 43 various county owned facilities and parcels of land.
3. Provide in-house mowing for forty eight 39 locations (separate from contracted mowing) as designated such as Natural Parks, Active Parks, Boat Ramps, and Recreational Lands owned by the County.

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: 43 County buildings/parcels of land (i.e, libraries, EOC, Sheriff's department, health departments, fire departments, and the government center).
4. Four (4) maintenance staff members mow/maintain 39 park locations (including 10 active parks, 19 natural resource parks, 8 boat ramps, 2 cemeteries).
5. Administer (19) 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 43 County buildings/parcels of land (i.e, libraries, EOC, Sheriff's department, health departments, fire departments, and the government center).

Fund 4136 – General Fund
Funds 4133, 4137 and 4138 – Internal Service Fund
Fleet

Goals and Objectives

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 minimum of 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 prior to when a hurricane is projected to impact County.
 - 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 minimum of 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 102 – Transportation Fund
PUBLIC WORKS
RIGHT-OF-WAY & ASSET MANAGEMENT**

DEPARTMENTAL OBJECTIVE:

To provide Osceola County real estate acquisition and disposal services, assist with accurate and up-to-date information, skilled analysis and sound real estate advice, while maintaining a high level of service to citizens for technical assistance and requests for information.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Simpson Road Phase I (fka Boggy Creek Road)

- Acquired 9 remaining parcels

Accomplishment #2

Old Lake Wilson Road

- Acquired 2 remaining parcels

Accomplishment #3:

Transfer of Pond in Villagio Subdivision

- Preparation of Deed and Agenda Item

Accomplishment #4:

Right-of-Way Acquisition for Sidewalk

- Exercised option to acquire right-of-way along Old Pleasant Hill Road frontage of New Dimensions High School
- Negotiation with New Dimension High School
- Obtained survey, preparation of deed and agenda item

Accomplishment #5:

Acquisition of Reunion Site for Fire Station #73

- Analysis & consideration of 2 sites (Ivey Groves & Reunion)
- Assist with tax deed auction
- Assist with preparation & negotiation of purchase agreements
- Close-out Ivey Groves negotiations
- Assist with temporary fire station site
- Facilitate closing Reunion site

Accomplishment #6:

Surplus Lands

- Preparation of scope of services for auctioneer

Accomplishment #7:

Lease Parking Garage Space

- Negotiated Big Lake Biscuits Lease
- Obtained fully executed lease agreement

Accomplishment #8:

Lease Warehouse Space for Emergency Management

- Negotiated Lease of property at 3700 Commerce Blvd
- Obtained fully executed lease agreement

Accomplishment #9:

Lease Renewal of Warehouse/Office Space for Fire Rescue

- Negotiated lease renewal for 802-804 860 N. Hoagland
- Obtained fully executed lease agreement

Accomplishment #10:

Facilitate closing of Marilyn Long Estate and Candella Island Acquisitions for Public Lands and Lennar Land Exchange

- Assisted CAO with review and completion of closing document and funds transfer

Accomplishment #11:

Acquisition of Tract D, Hamlets Subdivision for Drainage

- Negotiated purchase agreement
- Obtained fully executed agreement
- Closed real estate transaction

Accomplishment #12:

Adoption of Right-of-Way Manual

- Completion and submission of Right-of-Way Manual as part of County's Administrative Cod

Accomplishment #13:

Sabal Trail Easements

- Sales research and negotiation of 3 gas line easements

Accomplishment #14:

Indian Wells Community Building Use Agreement

- Draft of use agreement

Accomplishment #15:

Hoagland Blvd Phase II&III Procure Consultants

- Preparation of scope of services for consultants (right-of-way counsel, appraiser services, title services)
- Assisted in selection process for appraisal services

Accomplishment #16:

Yates Road Acquisition for Human Services

- Obtained appraisal, survey, fully executed lease

Accomplishment #17:

Outfront Media Billboard Lease

- Negotiated lease agreement
- Prepared letter of interest for Procurement

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #2, Objective: Deliver County Services in an efficient and cost effective manner

- Update County Right-of-Way Information
- Creation of GIS Right-of-Way Inventory/Database

Strategic Objective #2:

Strategic Plan Goal #3, Upgrade County roads, capacity and maintenance, reduce travel times in the County: Point A to Point B

- Finalize LAP Agreement for FDOT funding for right-of-way acquisition of the Hoagland Phase II&II Roadway Project
- Negotiation & preparation of appraiser contracts
- Acquisition of 80 ± right-of-way parcels

Strategic Objective #3:

Strategic Plan Goal #4; Affordable Rental Housing & Transition of the Homeless (Create Great Neighborhood)

- Facilitate closing of Yates Road Property
- Obtain Phase I Environmental Site Assessment
- Work with title company on survey/legal description matter

Strategic Objective #4:

Strategic Plan Goal #2; diversify the revenue sources for County government

- Complete procurement of billboard vendor selection, finalize lease agreement
- Lease remaining parking garage lease space

**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. This cost center supports 7.4 FTEs, which remains unchanged from the FY15 Adopted Budget. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and Operating Expenses represents an increase of 30.4% from the FY15 Adopted Budget primarily for legal services associated with non-CIP ROW projects.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	10	0	0	0	0
Total Revenues:	\$10	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	639,502	476,357	546,621	588,071	41,450
Operating Expenses	51,257	122,024	29,685	38,709	9,024
Capital Outlay	0	14,146	0	0	0
Total Expenditures:	\$690,760	\$612,527	\$576,306	\$626,780	\$50,474

**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 96.8 FTEs, which remains unchanged from the FY15 Adopted Budget. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and Operating Expenses increased 10.8% to provide funding for aging equipment/vehicles and road materials for repairs to dirt roads in Holopaw and Kenansville. The Capital Outlay budget includes funding for the replacement of various tools/equipment and vehicles.

REVENUES:

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

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Intergovernmental Revenue	150,517	163,930	18,600	73,854	55,254
Charges For Services	2,019	647	0	0	0
Miscellaneous Revenues	78,310	27,760	0	0	0
Less 5% Statutory Reduction	0	0	-930	-3,693	-2,763
Total Revenues:	\$230,845	\$192,337	\$17,670	\$70,161	\$52,491
<u>Expenditures</u>					
Personal Services	4,903,731	4,454,770	5,258,868	5,469,359	210,491
Operating Expenses	2,302,387	2,713,278	2,501,156	2,771,705	270,549
Capital Outlay	159,261	10,328	104,000	348,100	244,100
Total Expenditures:	\$7,365,378	\$7,178,377	\$7,864,024	\$8,589,164	\$725,140

**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 remains unchanged from the FY15 and Personal Services decreased 3.1% as a result of a downward reclassified position however, Personal Services includes a 3.5% Cost of Living Adjustment (COLA).

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	423,888	599,751	711,630	689,848	-21,782
Operating Expenses	63,851	54,410	29,465	32,628	3,163
Total Expenditures:	\$487,739	\$654,160	\$741,095	\$722,476	-\$18,619

**FUND 102 – TRANSPORTATION FUND
STORMWATER**

DEPARTMENTAL OBJECTIVE:

Provide a comprehensive stormwater management program to maintain a functional drainage network and protect water quality while minimizing current and future public impacts.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Completed Phases 1 & 2 of the Lower Shingle Creek Basin Stormwater Management Plan

- Held a public meeting with over 35 in attendance to introduce the project and solicit resident input regarding problem areas. Mass notifications were sent to the residents within the basin.
- Created an online project site with public feedback opportunities.
- Inventoried and surveyed stormwater infrastructure for the basin.
- A drainage model was developed to analyze level of service to identify focus areas.

Accomplishment #2:

Completed the Fanny Bass Slough Basin Stormwater Management Plan

- Determined the causes of drainage problem areas through inventory and modeling.
- Identified stormwater infrastructure needs and cost estimates for capital funding requests.

Accomplishment #3:

Strategic Plan Goal #2 - Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces

- Completed final negotiations with the Florida Department of Environmental Protection (FDEP) regarding the lower Kissimmee Chain Total Maximum Daily Loads (TMDLs) which were subsequently adopted by both FDEP and the United States Environmental Protection Agency.
- Completed the County's portion of the Lake Okeechobee Basin Management Plan (BMAP) which was subsequently adopted by FDEP.
- Over 500 water quality samples were taken at major County outfalls.

Accomplishment #4:

Strategic Plan Goal #2 - Upgrade stormwater management system

- Completed 12 pond rehabilitation projects and some upgrades to Old Tampa Hwy. drainage.
- Over 400 infrastructure inspections were performed.

Accomplishment #5:

Strategic Goal #4 – Diversify the revenue resources for County government

- Developed a work plan to secure the \$1 million state appropriation for the Lake Toho Restoration Project

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Action Item #5-Storm Water Plan (Upgrade Infrastructure)

- Complete a funding needs assessment and level of service determination for stormwater operations and capital improvement programs.
- Investigate alternative funding options.

Strategic Objective #2:

Strategic Plan Goal #2 - Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces

- 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.
- Perform paleolimnological studies in partnership with the Florida Department of Environmental Protection to determine the historic nutrient contents of Lakes Tohopekaliga, Cypress and Kissimmee in order to set appropriate restoration targets.
- Implement required nutrient reduction projects such as the Lake Toho Restoration Initiative.
- Continue water quality monitoring at outfalls for compliance assessment and pollutant source identification.
- Partner with federal and state agencies to maximize funding opportunities for restoration efforts.

Strategic Objective #3:

Strategic Plan Goal #2 - Upgrade stormwater management system

- Complete a minimum of 5 pond rehabilitations.
- Design Fanny Bass Slough culvert for construction in FY17.
- Complete the Lower Shingle Creek Basin Study to program project for FY17.

Strategic Objective #4:

Strategic Goal #4 – Diversify the revenue resources for County government

- Develop a comprehensive Capital Improvement Program (CIP) to facilitate grant funding opportunities in FY17.
- Investigate funding opportunities for current infrastructure needs.

**FUND 102-TRANSPORTATION TRUST FUND
STORMWATER**

COST CENTER SUMMARY - (4150):

TRENDS & ISSUES:

The Stormwater cost center provides stormwater monitoring and improvements that directly impact infrastructures and public Safety. This office supports 2 FTEs, which remains unchanged from the FY15 Adopted Budget. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and Operating Expenditures decreased 19.3% from the FY15 Adopted Budget as a result of the completion of the culvert assessment project in FY15.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	134,690	133,882	152,553	156,505	3,952
Operating Expenses	74,411	40,339	377,448	304,538	-72,910
Capital Outlay	2,779	6,740	0	7,500	7,500
Total Expenditures:	\$211,880	\$180,961	\$530,001	\$468,543	-\$61,458

FUND 102 – Transportation Fund
TRAFFIC ENGINEERING

DEPARTMENTAL OBJECTIVE:

Provide and maintain a safe and effective traffic network for all modes for the citizens and traveling public of Osceola County.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #2: Objective: Upgrade County roads: capacity and maintenance

- Completed construction of the Osceola Parkway at Dyer Boulevard intersection improvements
- Completed construction of the traffic signal mast arm on Cypress Parkway at Old Pleasant Hill Road

Accomplishment #2:

Strategic Plan Goal #2: Objective: Upgrade County roads: capacity and maintenance

- Completed construction of the Koa Street Sidewalk project from Berkshire Road to Laurel Avenue
- Completed construction of the Old Pleasant Hill Road Sidewalk from the New Dimensions High School to Cypress Parkway

Accomplishment #3:

Strategic Plan Goal #2: Objective: Upgrade County roads: capacity and maintenance

- Cataloged and inventoried County roadway signs
- Fabricated database of all 30,517 roadway signs with GPS and retro-reflectivity data

Accomplishment #4:

Strategic Plan Goal #2: Objective: Upgrade County roads: capacity and maintenance

- Maintain County pavement marking infrastructure
- Long line stripe 92 miles of roadway
- Install 51,712 square feet of intersection striping
- Install 10,598 Raised Pavement Markers

Accomplishment #5:

Strategic Plan Goal #2: Objective: Upgrade County roads: capacity and maintenance

- Maintain County roadway sign infrastructure
- Fabricate 83,421 signs and graphics
- Straighten, replace or repaired 4,431 roadway signs

Accomplishment #6:

Strategic Plan Goal #2: Objective: Upgrade County roads: capacity and maintenance

- Maintain County lighting and utility infrastructure
- Added 13 Street Lights under the Intersection Lighting Program
- Performed 2476 underground utility locates for county traffic signals and communication lines

Accomplishment #7:

Strategic Plan Goal #2: Objective: Upgrade County roads: capacity and maintenance

- Maintain County lighting and utility infrastructure
- Added 13 Street Lights under the Intersection Lighting Program
- Performed 2476 underground utility locates for county traffic signals and communication lines

Accomplishment #8:

Strategic Plan Goal #2: Objective: Work with the private sector, community organizations and nonprofit organizations for the delivery of services better provided by others

- Completed 2015 Roadway Network Capacity Analysis and Annual Count Program

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Perform and act upon traffic analysis to address traffic safety and travel time

- Complete ADA Transition Plan
- Review and implement traffic signal timing retiming
- Complete 2016 Roadway Network Capacity Analysis and Annual Count Program

Strategic Objective #2:

Fabricate, install and maintain the County's traffic control infrastructure

- Visually inspect and correct all traffic control devices within County
- Fabricate and install traffic control devices to federal standards
- Complete Traffic Signal Mast Arm Assessment and create replacement and repair plan
- Install new traffic signal at the intersection of Pleasant Hill Road at Old Tampa Highway with signal interconnect to the existing signal at Pleasant Hill Road at Clay Street.

Strategic Objective #3:

Reduce travel times in the County: research, review, and evaluate new technologies and methods in traffic engineering and operations for implementation within the County roadway network

- Attend IMSA classes and training
- Attend seminars and webinars on new and existing industry policies and procedures

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

COST CENTER SUMMARY - (4154):

TRENDS & ISSUES:

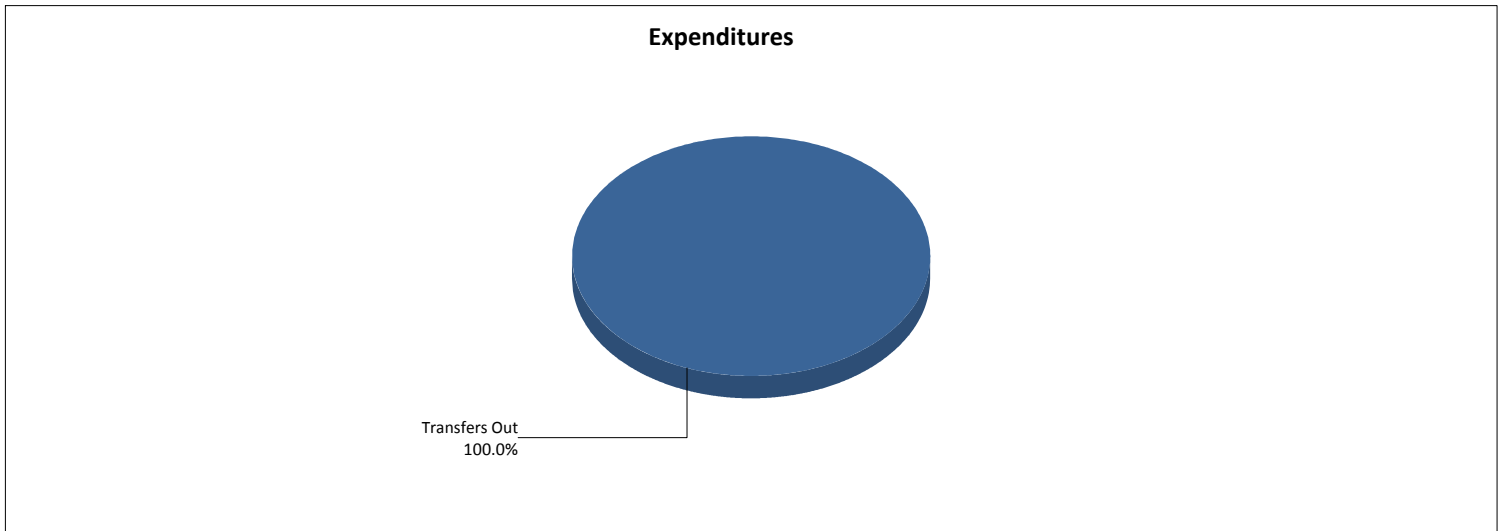
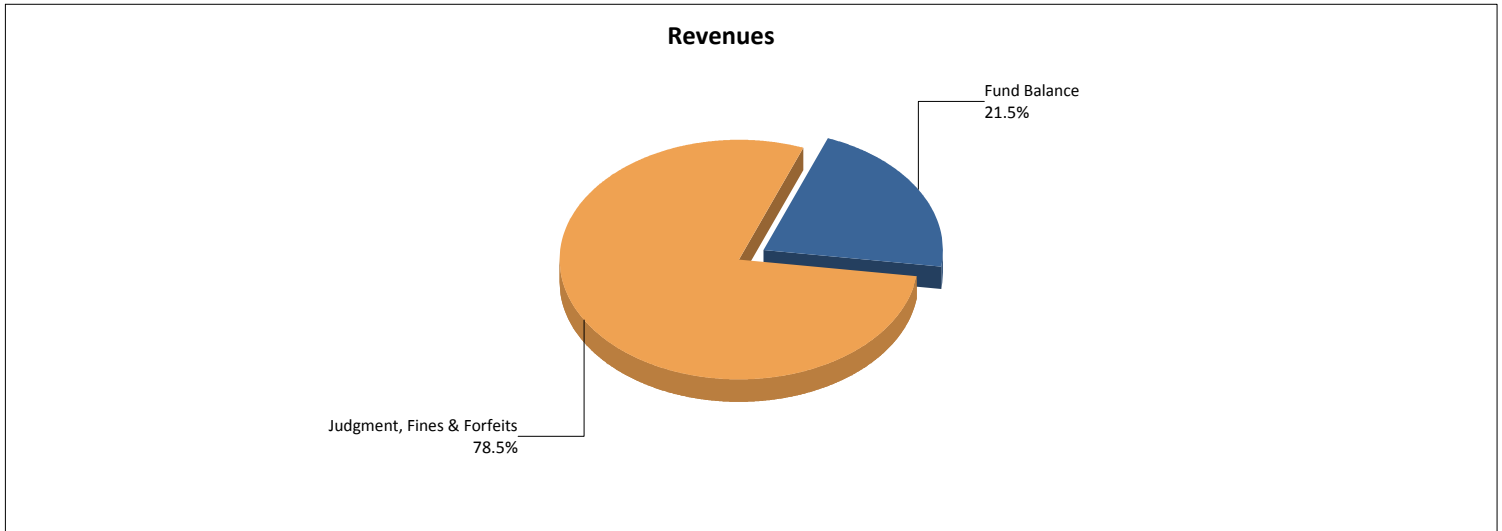
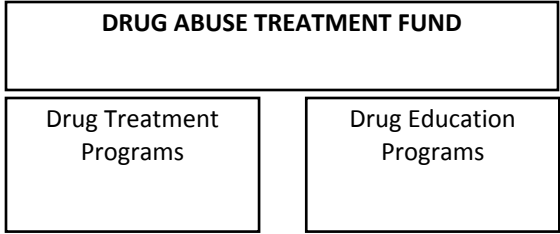
The Traffic Engineer cost center has the responsibility of performing traffic studies and assisting in needs assessment and planning of roads and transportation capital improvement projects. This office supports 20.5 FTEs, which is an increase of 1.0 FTE from FY15 for a Traffic Management System Operator. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and the addition of one FTE. Operating Expenditures increased 12.7% due to an increase in Professional Services for traffic studies and analysis and Road Materials & Supplies for thermoplastic striping projects. The Capital Outlay budget includes funding for items such as night safety equipment, field laptops, and vehicles.

REVENUES:

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

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	26,505	26,748	25,500	25,500	0
Miscellaneous Revenues	80,013	104,145	0	0	0
Less 5% Statutory Reduction	0	0	-1,275	-1,275	0
Total Revenues:	\$106,518	\$130,893	\$24,225	\$24,225	\$0
<u>Expenditures</u>					
Personal Services	1,127,917	1,166,344	1,318,649	1,409,131	90,482
Operating Expenses	507,582	558,719	748,900	844,052	95,152
Capital Outlay	45,942	35,278	100,640	92,475	-8,165
Total Expenditures:	\$1,681,441	\$1,760,341	\$2,168,189	\$2,345,658	\$177,469

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:

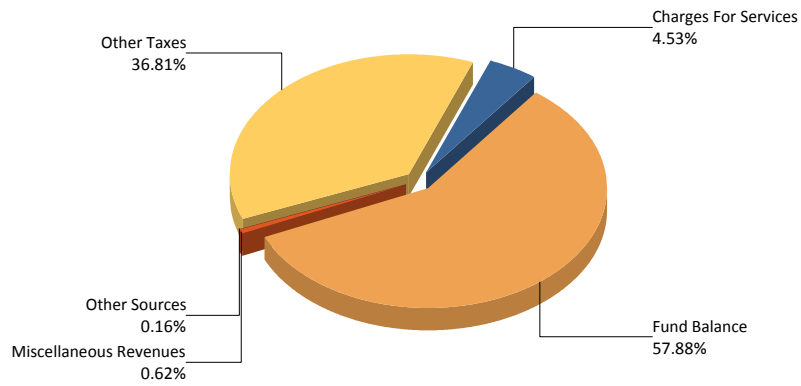
Revenues collected are in accordance with County Ordinance No. 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. These revenues are estimated to increase 22.9% from the FY15 Adopted Budget. Other sources of revenue include Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Judgment, Fines & Forfeits	58,774	81,094	71,296	87,635	16,339
Miscellaneous Revenues	-42	-9	0	0	0
Less 5% Statutory Reduction	0	0	-3,565	-4,382	-817
Fund Balance	0	0	15,466	23,990	8,524
Total Revenues:	\$58,733	\$81,085	\$83,197	\$107,243	\$24,046
Expenditures					
Transfers Out	59,497	57,843	83,197	107,243	24,046
Total Expenditures:	\$59,497	\$57,843	\$83,197	\$107,243	\$24,046

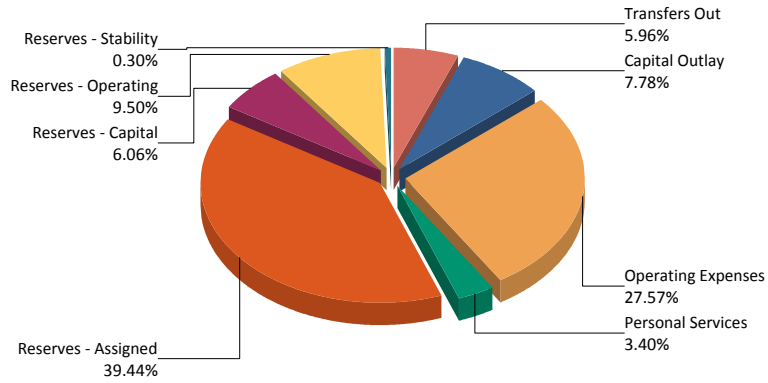
FUND 104-TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 104-TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Tourist Development Tax Fund 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) with the boundaries of Osceola County. On August 18, 2014, the Board of County Commissioners executed an agreement with Osceola CVB, which privatized the services for promoting and advertising tourism. For FY16, Personal Services includes a total of 47.37 FTEs, which is an increase of 1.00 FTE from the FY15 Adopted Budget due to combined result of reallocations within Community Development and the addition of 2 Maintenance Technicians and 2 Trades Workers for Building Maintenance. Operating Expenses increased 14.79%, or \$2,637,618, from the FY15 Adopted Budget. The increase is largely due to maintenance costs for the OHP complex. Capital Outlay for FY16 totals \$5,773,033 and includes funds that will be carried from Fiscal Year 2015 to continue various projects.

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 revenue for such activities as special events and ticket sales, rental of facilities and Fund Balance. Other Sources include estimated reimbursements to be received from the Tax Collector.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Other Taxes	25,107,144	27,055,168	26,597,691	27,916,827	1,319,136
Charges For Services	3,486,900	3,257,625	3,693,854	3,433,454	-260,400
Miscellaneous Revenues	317,854	990,905	317,385	468,623	151,238
Less 5% Statutory Reduction	0	0	-1,530,428	-1,590,945	-60,517
Transfers In	105,132	0	0	0	0
Other Sources	118,877	129,208	120,000	120,000	0
Fund Balance	0	0	43,667,771	43,895,725	227,954
Total Revenues:	\$29,135,908	\$31,432,907	\$72,866,273	\$74,243,684	\$1,377,411
Expenditures					
Personal Services	4,485,917	3,975,185	2,311,919	2,523,810	211,891
Operating Expenses	15,944,034	10,202,853	17,829,049	20,466,667	2,637,618
Capital Outlay	2,614,139	2,326,510	7,250,604	5,773,033	-1,477,571
Grants and Aids	1,141,180	1,163,324	0	0	0
Transfers Out	3,926,812	3,972,402	4,277,462	4,421,935	144,473
Reserves - Operating	0	0	6,354,610	7,049,620	695,010
Reserves - Capital	0	0	3,951,742	4,500,000	548,258
Reserves - Assigned	0	0	28,782,565	29,282,565	500,000
Reserves - Stability	0	0	2,108,322	226,054	-1,882,268
Total Expenditures:	\$28,112,083	\$21,640,273	\$72,866,273	\$74,243,684	\$1,377,411

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 -FY15:
Full Time:	81.25	66.12	34.37	39.15	4.78
Part Time:	15.22	30.50	12.00	8.22	-3.78
Total Personnel:	96.47	96.62	46.37	47.37	1.00

**FUND 104-TOURIST DEVELOPMENT TAX FUND
LAKES MANAGEMENT**

COST CENTER SUMMARY - 1417

TRENDS & ISSUES:

For FY16, this cost center captures expenditures associated with Lakes Management which is funded by the Tourist Development Tax. Lakes Management is responsible for the coordination with local, state and federal agencies in the management of the County's lakes and waterways. Staff is responsible for the inspection, maintenance and renovation of lake related facilities including fishing piers, boat ramps, docks and navigation signage. Personal Services related to the Lakes Management function is funded from the General Fund. Operating Expenditures totals \$175,000 and includes the cost for beach cleanup throughout the County. This is in support of the Board's Strategic Plan Action Item #11.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	0	0	0	175,000	175,000
Total Expenditures:	\$0	\$0	\$0	\$175,000	\$175,000

**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 Building and the Welcome Center. Personal Services is new for FY16 and includes 4 FTEs (2 Maintenance Technicians and 2 Tradesworkers). Operating Expenses increased \$974,088 from the FY15 Adopted Budget largely due to shift in funding from Cost Center 7503 (Osceola Heritage Park) for HVAC repairs. Capital Outlay totals \$80,950 and includes Machinery & Equipment, a Vehicle and other equipment.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	0	0	0	211,332	211,332
Operating Expenses	33,846	21,311	163,190	1,137,278	974,088
Capital Outlay	0	0	0	80,950	80,950
Total Expenditures:	\$33,846	\$21,311	\$163,190	\$1,429,560	\$1,266,370

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

COST CENTER SUMMARY - 7500

TRENDS & ISSUES:

This cost center reflects the Capital Improvement Plan (CIP) budgets for the Tourism Development Department. The budget for FY16 includes funding for multiple ongoing Capital Projects which includes but is not limited to the concession stand upgrade and signage, fencing and modification, improved exterior signage and Quad 2 renovations.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	0	41,017	0	0	0
Fund Balance	0	0	4,392,501	5,243,483	850,982
Total Revenues:	\$0	\$41,017	\$4,392,501	\$5,243,483	\$850,982
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Capital Outlay	2,411,216	2,030,459	6,846,259	5,243,483	-1,602,776
Total Expenditures:	\$2,411,216	\$2,030,459	\$6,846,259	\$5,243,483	-\$1,602,776

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

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Increased Spring Training ticket revenue per game by 5%, totaling over \$1 million in total ticket revenue.

Accomplishment #2:

- Increased Spring Training per capita in concessions by over 6%. Fans in 2014 spent \$8.25 per visit compared to \$8.79 in 2015. This is a 32% increase from just two years ago in 2013.

Accomplishment #3:

- Increased the quality of all of our fields and equipment to a Major League Baseball standard.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County’s Economy; Objective: Brand the County as the place to have your business in central Florida

- Sign a long term deal with a new major tenant.
- Increase Spring Training average attendance by 5%.
- Increase Spring Training per capita in concessions by 5%.
- Increase sponsorship revenue by 25%.

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

COST CENTER SUMMARY - 7501

TRENDS & ISSUES:

The Osceola County Stadium is 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. Personal Services includes 17.33 FTEs in FY16, which is an increase of .26 FTEs from the FY15 Adopted Budget. Including the adjustment to FTEs, Personal Services increased 3.06%, or \$32,782, from the FY15 Adopted Budget, based on the 3.5% COLA and Retirement and Worker’s Compensation rates that were set by the State. Operating Expenses increased 12.57%, or \$316,097, from the FY15 Adopted Budget largely due to Other Contractual Services for Spring Training Contract Workers and Promotional Activities. Capital Outlay totals \$51,000 and includes the cost for Machinery & Equipment for a Toro ProCore 1298 Aerator replacement, a Toro Workman HD Utility Vehicle and a Greensmaster 1600 Mower.

REVENUES:

This cost center is not self-supporting and relies on revenues form Tourist Development Taxes. This cost center does however generate revenues from Charges for Services. As established in Resolution 15-039R, this revenue includes stadium fees, ticket sales and handling fees, spring training concession, parking fees and other concession sales and souvenirs.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	1,236,388	1,156,466	1,649,385	1,640,000	-9,385
Miscellaneous Revenues	24,470	10,000	0	85,000	85,000
Less 5% Statutory Reduction	0	0	-82,469	-86,250	-3,781
Total Revenues:	\$1,260,859	\$1,166,466	\$1,566,916	\$1,638,750	\$71,834
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	981,388	990,729	1,069,721	1,102,503	32,782
Operating Expenses	1,967,255	2,163,973	2,515,277	2,831,374	316,097
Capital Outlay	59,321	92,831	51,000	51,000	0
Total Expenditures:	\$3,007,964	\$3,247,533	\$3,635,998	\$3,984,877	\$348,879

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
COMMUNITY DEVELOPMENT
OSCEOLA COUNTY SOFTBALL COMPLEX**

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Refurbished Field #3.

Accomplishment #2:

- Reduced net expenses at Softball Complex 9% from 2014.

Accomplishment #3:

- Seal-coated asphalt and re-stripped lines.

Accomplishment #4:

- Installed lightning protection system.

Accomplishment #5:

- Replaced public announcement (PA) system.

Accomplishment #6:

- Installed padding on all backstops so we can host NCAA events like the Rebel Spring Games.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County' Economy; Objective: Brand the County as the place to have your business in central Florida

- Refurbish Field #5.
- Install bleacher covers to provide more shade for guests as they cheer for their team.
- Evaluate cost effectiveness by reducing expenditures by 5% and increasing revenue by 5%.

**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. The FY16 Personal Services budget supports 15.29 FTEs which is a decrease of 2.02 from the FY15 Adopted budget. Overall Personal Services decreased 2.11%, or \$687, from the FY15 Adopted Budget as a result of the adjustment to FTEs which was offset by the 3.5% COLA. Capital Outlay totals \$40,000 for Machinery and Equipment.

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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	203,523	108,192	164,500	167,300	2,800
Miscellaneous Revenues	105,568	152,635	99,000	123,750	24,750
Less 5% Statutory Reduction	0	0	-13,175	-14,552	-1,377
Total Revenues:	\$309,091	\$260,826	\$250,325	\$276,498	\$26,173
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	760,049	614,789	689,624	675,054	-14,570
Operating Expenses	430,344	459,634	510,095	509,408	-687
Capital Outlay	32,732	19,188	110,045	40,000	-70,045
Total Expenditures:	\$1,223,125	\$1,093,611	\$1,309,764	\$1,224,462	-\$85,302

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

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Hosted the largest collector car show in the world and celebrated their 10th anniversary at Osceola Heritage Park – Mecum.

Accomplishment #2:

- Signed a new 10-year contract to begin hosting a large country music festival in 2016 – Runaway County Music Fest.

Accomplishment #3:

- Implemented a Point of Sale System for food and beverage concessions in the Arena and Exhibition Building.

Accomplishment #4:

- Upgraded and constructed new concession design and signage.

Accomplishment #5:

- Increased net catering income by 8%.

Accomplishment #6:

- Generated many new events to Osceola Heritage Park for the first time including:
 - Ram National Circuit Finals Rodeo
 - Florida Heritage Barbecue Classic
 - FHSAA High School State Wrestling Championships

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County's Economy; Objective: Brand the County as the place to have your business in central Florida

- Continue to target event bookings and promoter driven events that appeal to a wide cross-section of people in our five county area that will result in patron and client satisfaction while adding significant economic impact to the community.
 - Outdoor Events
 - Amateur sporting events
 - Professional sporting events
 - Family shows
 - Car shows
 - Concerts
 - Ethnic Events
- Increase Concession and Savor Catering income.
- Utilize new additions and improvements to increase awareness and improve event revenue.
 - New LED Message Boards
 - New Center Hung Scoreboard
 - New and improved Concession design and signage
 - Landscape improvement to create new festival grounds
- Boost our visibility and ticket sales through Social Media Marketing and Website Upgrade. More than 80% of people buying tickets for events hear about the event through social media and buy tickets on their mobile devices.
- Redesign our website to make it mobile friendly, interactive and dynamic to provide our attendees a simple, engaging and seamless experience when searching and buying tickets on our website.
- Update, manage and monitor social activity on Facebook, Instagram, Twitter and other social media platforms to engage diverse audiences and keep a steady flow of information to the social community on current and upcoming events at OHP.

**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 Osceola Heritage Park (OHP). OHP is operated and maintained by SMG, a private contractor. The FY16 budget reflects an 18.58%, or \$973,776, increase in Operating Expenses over the FY15 Adopted Budget. Capital Outlay includes the costs for various items within Machinery & Equipment and Communications Equipment.

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 building, 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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	1,811,741	1,790,605	1,837,476	1,589,154	-248,322
Miscellaneous Revenues	879	18,063	0	0	0
Less 5% Statutory Reduction	0	0	-91,874	-79,458	12,416
Total Revenues:	\$1,812,620	\$1,808,668	\$1,745,602	\$1,509,696	-\$235,906
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	4,803,529	4,896,271	5,242,128	6,215,904	973,776
Capital Outlay	57,045	88,552	186,000	298,400	112,400
Total Expenditures:	\$4,860,575	\$4,984,822	\$5,428,128	\$6,514,304	\$1,086,176

**FUND 104-TOURIST DEVELOPMENT TAX FUND
RNCF RODEO**

COST CENTER SUMMARY - 7504

TRENDS & ISSUES:

On May 19, 2014, the Board of County Commissioners approved an agreement with the Professional Rodeo Cowboys Association (PRCA) to host, promote and produce the RAM National Circuit Finals Rodeo for ten years. This cost center is used to track the Promotion Activities associated with the RAM National Circuit Final Rodeo. In FY16, Operating Expenses decreased 16.67%, or \$200,000 from the FY15 Adopted Budget, as this is funded across other Tourist Development Tax Funds and a portion was reallocated.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	0	0	1,200,000	1,000,000	-200,000
Total Expenditures:	\$0	\$0	\$1,200,000	\$1,000,000	-\$200,000

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

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Constructed a pole barn to help protect the equipment we have to keep outside due to lack of storage.

Accomplishment #2:

- Reconstructed Field #5.

Accomplishment #3:

- Hosted a new 7v7 football event in June that is now looking to move their national championship here in 2016.

Accomplishment #4:

- Completed an equipment replacement log for future budgets.

Accomplishment #5:

- Completed a 3-year Event Facilities License Agreement with World Class Lacrosse that ends in 2018.

Accomplishment #6:

- Hired a new third party concessionaire to handle events under \$7,500 in gross sales. With the new agreement, we were able to increase the revenue by 60%.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County’s Economy; Objective: Brand the County as the place to have your business in central Florida

- Reconstruct one (1) field on the West side of the complex.
- Actively solicit corporate sponsorships for the facility to increase revenues (e.g. Adidas to offset uniform costs for staff by utilizing their clothing line, etc.).
- Complete changes to Phase II and III of Austin Tindall Park’s expansion to better suit the needs of the facility and those individuals that are participating in events or spectators while keeping an open eye to future expansion.

- Work towards 100% available field use by fostering repeat customers and working with Central Florida Sports Commission and Experience Kissimmee (e.g. re-engage United States Flag and Touch Football League to return to Osceola County, etc.).
- Work with Experience Kissimmee in the development of County owned sporting events with the intention of hosting our first event by September 2016.

**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. Personal Services supports 10.75 FTEs, which is a decrease of .75 from the FY15 Adopted Budget, which was the combined result of the reallocation of personnel within Community Development and the correction of .78 FTE. Personal Services decreased 3.19%, or \$17,653, from the FY15 Adopted Budget and is largely due to the reallocation of personnel. Operating Expenses increased 6.69%, or \$28,296 over the FY15 Adopted Budget largely due to Professional Services for the SMG Concession Payment and an increase in Contract Labor. For FY16 Capital Outlay totals \$28,250 and includes the cost for a Turf Roller and Golf Cart.

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 and souvenirs.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Charges For Services	49,872	36,196	42,493	37,000	-5,493
Miscellaneous Revenues	131,560	139,584	159,991	159,500	-491
Less 5% Statutory Reduction	0	0	-10,106	-9,825	281
Total Revenues:	\$181,432	\$175,779	\$192,378	\$186,675	-\$5,703
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	384,589	392,418	552,574	534,921	-17,653
Operating Expenses	191,175	381,829	422,789	451,085	28,296
Capital Outlay	23,537	95,479	55,300	28,250	-27,050
Total Expenditures:	\$599,301	\$869,726	\$1,030,663	\$1,014,256	-\$16,407

**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. This budget supports the maintenance of plants and mulch at the Welcome & Nature Center and the FY16 budget reflects the cost for the plants and mulch which is estimated to increase by \$1,200 over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	0	0	1,800	3,000	1,200
Total Expenditures:	\$0	\$0	\$1,800	\$3,000	\$1,200

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

COST CENTER SUMMARY - 9819

TRENDS & ISSUES:

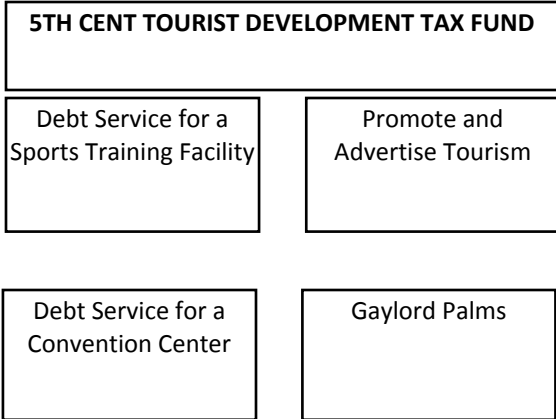
This cost center is used to capture costs not specifically associated with the operating functions performed by the other cost centers. Operating Expenses reflect Tax Collector fees, as well as the contract payment for the United States Specialty Sports Association (USSSA). Transfers Out represent funding 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 two 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 10% of the total operating budget to respond to unanticipated needs and emergencies. Reserves for Capital are committed for capital expenditures; the decrease in FY15 is a result of properly accounting for the future funding commitment associated with the American Music Resort (AMR) which was offset by an increase in the Reserves Assigned account. Reserves for Stability funds are committed for budget stabilization to offset revenue fluctuations both anticipated and unanticipated.

REVENUES:

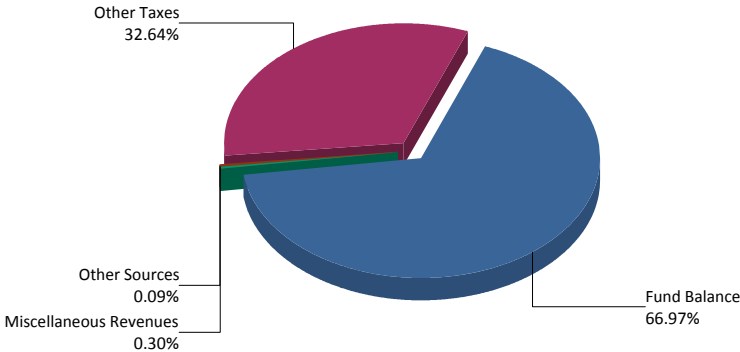
This Fund's major revenue source is the 4% tax levy on hotel rooms and other temporary lodging. For FY16, this revenue source is anticipated to increase 4.96%. Other sources of revenue include interest on bank balances, refund of excess fees from the Tax Collector and Fund Balance from prior year.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Other Taxes	25,107,144	27,055,168	26,597,691	27,916,827	1,319,136
Miscellaneous Revenues	27,585	205,293	58,394	100,373	41,979
Less 5% Statutory Reduction	0	0	-1,332,804	-1,400,860	-68,056
Transfers In	105,132	0	0	0	0
Other Sources	118,877	129,208	120,000	120,000	0
Fund Balance	0	0	39,275,270	38,652,242	-623,028
Total Revenues:	\$25,358,738	\$27,389,669	\$64,718,551	\$65,388,582	\$670,031
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	492,048	405,827	506,921	519,752	12,831
Transfers Out	3,926,812	3,972,402	4,277,462	4,421,935	144,473
Reserves - Operating	0	0	6,354,610	7,049,620	695,010
Reserves - Capital	0	0	3,951,742	4,500,000	548,258
Reserves - Assigned	0	0	28,782,565	29,282,565	500,000
Reserves - Stability	0	0	2,108,322	226,054	-1,882,268
Total Expenditures:	\$4,418,860	\$4,378,229	\$45,981,622	\$45,999,926	\$18,304

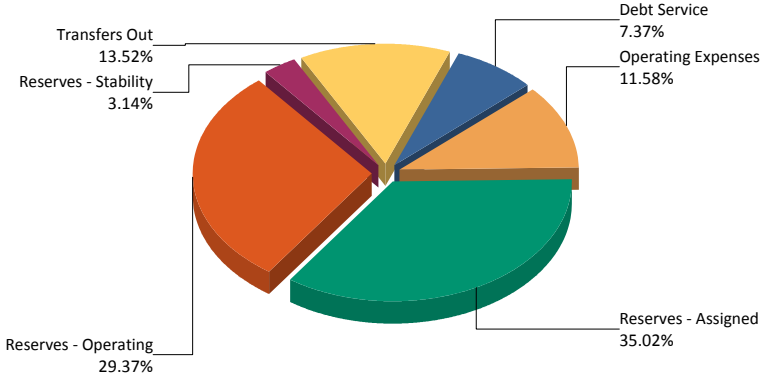
FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

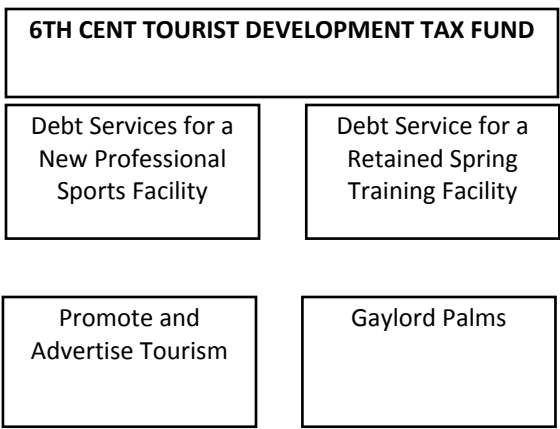
The Fifth Cent Tourist Development Tax Fund includes revenue and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center and on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility. On August 18, 2014, the Board of County Commissioners executed an agreement with Osceola CVB, which privatized the services for promoting and advertising tourism. For FY16, it is estimated this Fund will decrease 7.57%, or \$1,722,995, from the FY15 Adopted Budget. This is a result of the Fund contributing towards the newly executed contract with Osceola CVB for the costs associated with promotion and advertising during FY15 which resulted in a reduction to the Fund Balance.

REVENUES:

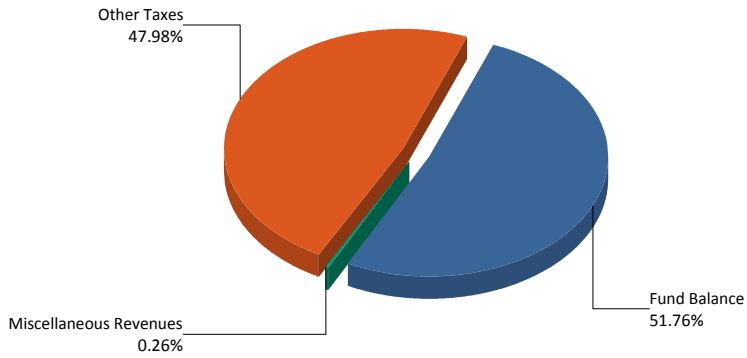
The Fund's major revenue source is the 1% tax levy on hotel rooms and other temporary lodging. Other sources of revenue include interest on bank balance, transfers from the Tax Collector and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Other Taxes	6,276,786	6,763,792	6,649,422	6,979,207	329,785
Miscellaneous Revenues	7,215	374,801	85,262	64,552	-20,710
Less 5% Statutory Reduction	0	0	-336,734	-352,188	-15,454
Transfers In	5,170	0	0	0	0
Other Sources	29,808	32,302	20,000	20,000	0
Fund Balance	0	0	16,336,075	14,319,459	-2,016,616
Total Revenues:	\$6,318,979	\$7,170,895	\$22,754,025	\$21,031,030	\$-1,722,995
Expenditures					
Operating Expenses	2,094,152	6,312,847	6,480,592	2,435,539	-4,045,053
Debt Service	0	0	0	1,550,000	1,550,000
Grants and Aids	0	22,500	0	0	0
Transfers Out	3,183,182	3,215,984	3,093,439	2,844,068	-249,371
Reserves - Operating	0	0	5,055,182	6,177,131	1,121,949
Reserves - Assigned	0	0	7,375,984	7,364,931	-11,053
Reserves - Stability	0	0	748,828	659,361	-89,467
Total Expenditures:	\$5,277,333	\$9,551,331	\$22,754,025	\$21,031,030	\$-1,722,995

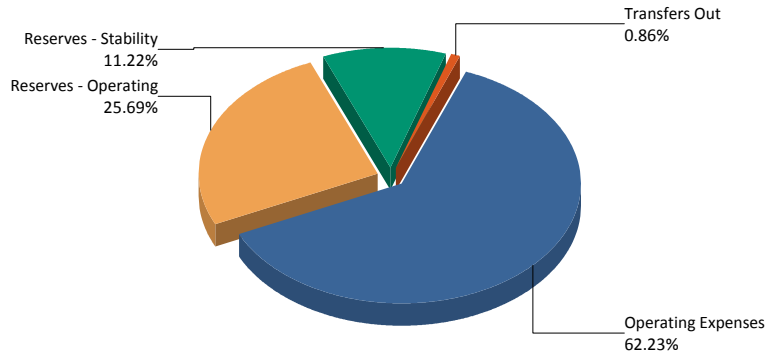
FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

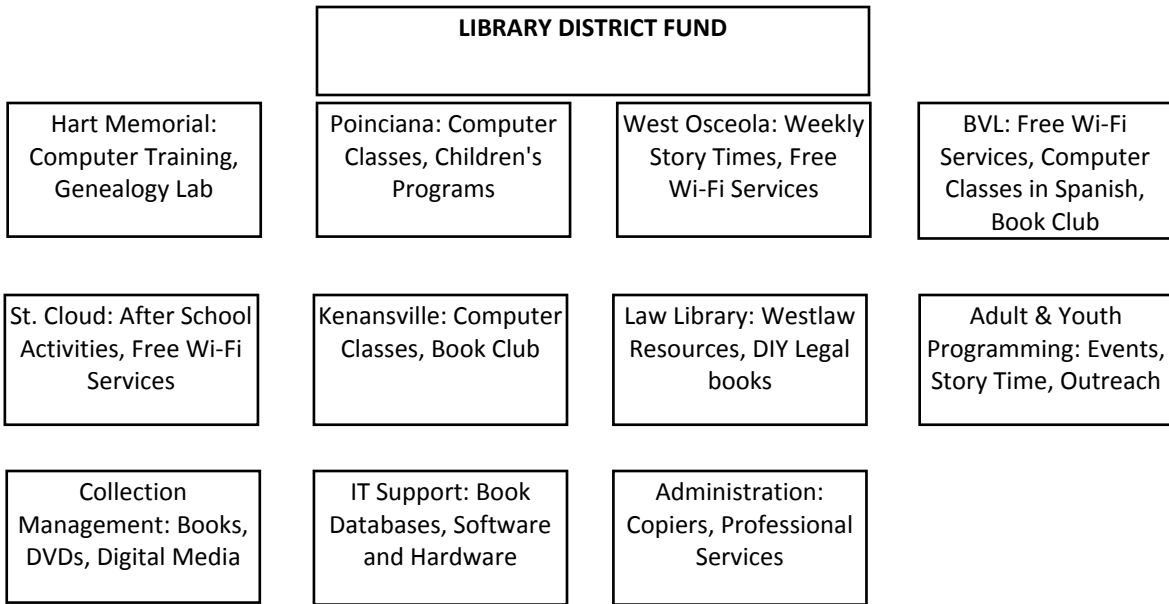
The Sixth Cent Tourist Development Tax Fund includes revenue and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise. For FY16, it is estimated this Fund will increase 3.16%, or \$434,683, over the FY15 Adopted Budget largely due to an increase in projected revenue and an increase in the Fund Balance.

REVENUES:

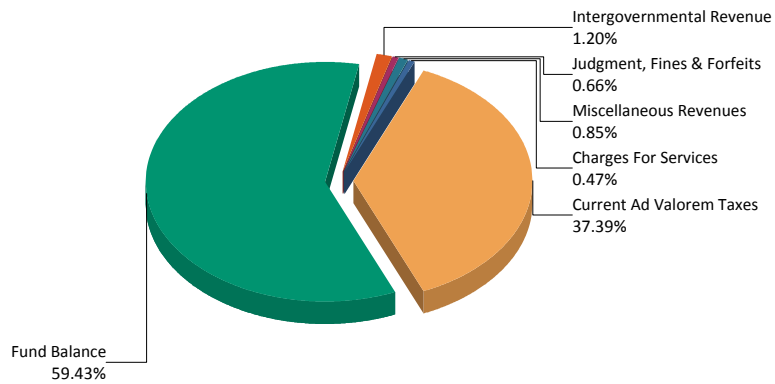
The major revenue source is the 1% tax levy on hotel rooms and other temporary lodging. Additional revenues are from Interest on bank balances and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Other Taxes	6,276,786	6,763,792	6,649,422	6,979,207	329,785
Miscellaneous Revenues	-53	43,070	37,866	37,866	0
Less 5% Statutory Reduction	0	0	-334,364	-350,854	-16,490
Other Sources	29,808	32,302	0	0	0
Fund Balance	0	0	7,407,540	7,528,928	121,388
Total Revenues:	\$6,306,542	\$6,839,164	\$13,760,464	\$14,195,147	\$434,683
Expenditures					
Operating Expenses	3,741,827	6,931,244	5,729,658	8,833,714	3,104,056
Transfers Out	107,483	186,168	113,303	121,529	8,226
Reserves - Operating	0	0	2,637,127	3,646,506	1,009,379
Reserves - Stability	0	0	5,280,376	1,593,398	-3,686,978
Total Expenditures:	\$3,849,309	\$7,117,411	\$13,760,464	\$14,195,147	\$434,683

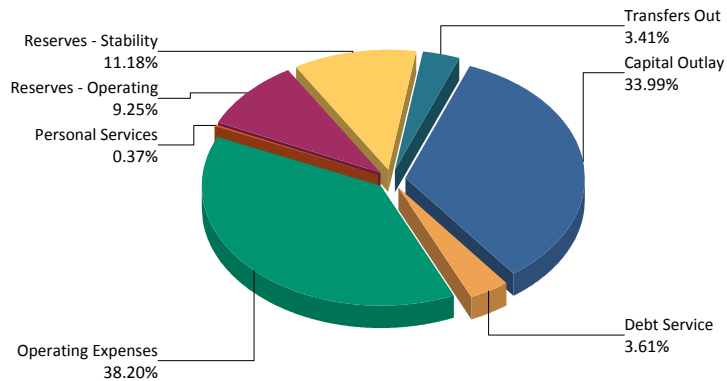
FUND 107-LIBRARY DISTRICT FUND



Revenues



Expenditures



FUND 107-LIBRARY DISTRICT FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Library 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 0.5 FTEs, which remains unchanged from the FY15 Adopted Budget. Personal Services includes a 3.5% Cost of Living Adjustment (COLA) and changes to Retirement and Workers' Compensation rates set by the State. The reduction in Operating is offset by an increase in Debt Service due to a realignment of the Debt Service budget in accordance with proper accounting principles. Capital Outlay includes ongoing Library renovation projects that will continue in FY16 as well as requests for additional resource materials. Transfers Out includes funds to the General Fund for the cost allocation plan and to the Property Appraiser. Reserves are calculated in accordance with Budget Policy.

REVENUES:

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY16 Budget reflects an increase of 25.7% for Ad Valorem due to an increase in the millage rate from .2566 to .30000 Other revenue sources are from State grants, Fund Balance and fees.

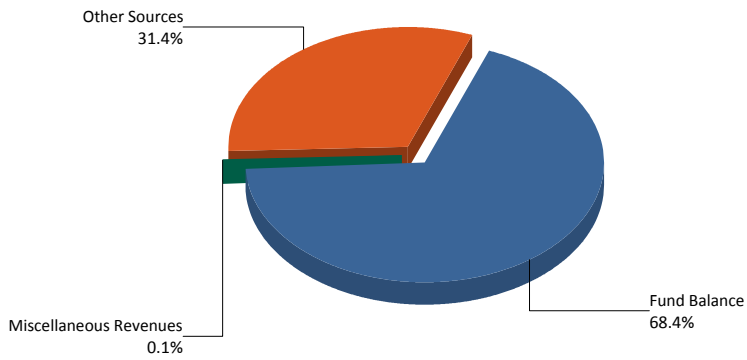
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	4,091,824	4,241,057	4,685,372	5,892,659	1,207,287
PY Delinquent Ad Valorem Tax	12,049	14,309	0	0	0
Intergovernmental Revenue	195,094	188,732	241,960	189,143	-52,817
Charges For Services	63,235	83,352	74,305	74,305	0
Judgment, Fines & Forfeits	105,989	105,516	103,556	103,556	0
Miscellaneous Revenues	106,498	183,322	125,213	133,969	8,756
Less 5% Statutory Reduction	0	0	-249,423	-310,225	-60,802
Transfers In	8,127	0	569,173	0	-569,173
Other Sources	32,588	32,620	5,012,469	0	-5,012,469
Fund Balance	0	0	5,533,511	9,367,036	3,833,525
Total Revenues:	\$4,615,404	\$4,848,907	\$16,096,136	\$15,450,443	\$-645,693
Expenditures					
Personal Services	114,277	108,684	54,748	56,647	1,899
Operating Expenses	5,231,254	5,413,263	6,428,486	5,902,667	-525,819
Capital Outlay	2,054,816	442,937	4,858,500	5,251,613	393,113
Debt Service	0	0	0	557,791	557,791
Transfers Out	1,182,409	548,337	513,153	526,420	13,267
Reserves - Operating	0	0	1,745,861	1,428,540	-317,321
Reserves - Stability	0	0	2,495,388	1,726,765	-768,623
Total Expenditures:	\$8,582,756	\$6,513,221	\$16,096,136	\$15,450,443	\$-645,693

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 -FY15:
Full Time:	1.00	1.00	0.50	0.50	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	1.00	0.50	0.50	0.00

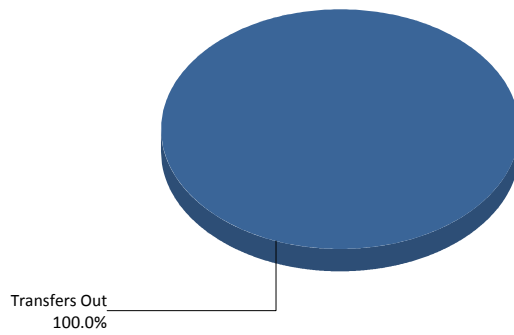
FUND 109-LAW ENFORCEMENT TRUST FUND

LAW ENFORCEMENT TRUST FUND	
Neighborhood Crime Watch	Drug Abuse Program

Revenues



Expenditures



FUND 109-LAW ENFORCEMENT TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES:

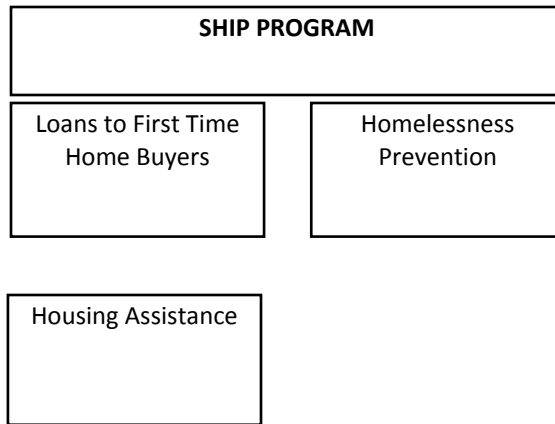
This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse and education. The Sheriff's Office requests funding approval by the BOCC in support of these programs.

REVENUES:

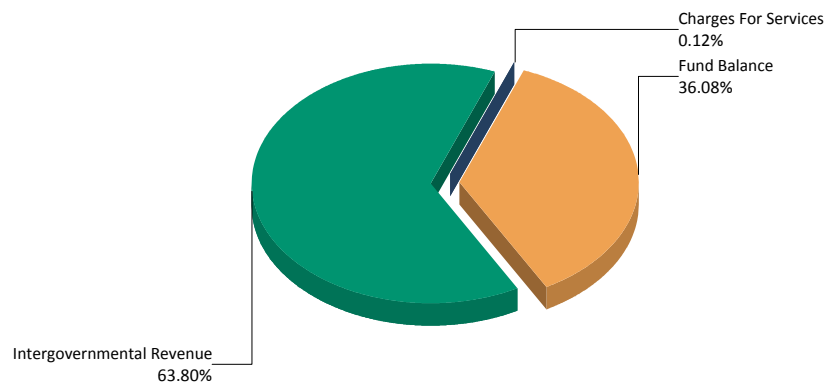
Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. However, the FY16 revenues are based on current year actuals and are estimated to increase by \$237,059 over the FY15 Adopted Budget. The other source of revenue for FY16 include interest and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	199	2,078	900	1,100	200
Less 5% Statutory Reduction	0	0	-45	-55	-10
Other Sources	218,274	76,163	40,000	277,059	237,059
Fund Balance	0	0	0	602,905	602,905
Total Revenues:	\$218,473	\$78,241	\$40,855	\$881,009	\$840,154
Expenditures					
Transfers Out	193,500	202,000	40,855	881,009	840,154
Total Expenditures:	\$193,500	\$202,000	\$40,855	\$881,009	\$840,154

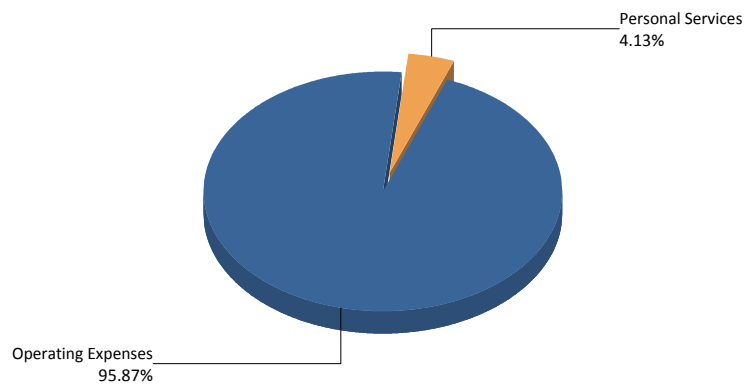
FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM



Revenues



Expenditures



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 FY16 Adopted Budget is \$1,590,645 as a result of anticipated funding to be received from the State. This Fund supports 1.1 FTEs, which is a decrease of 0.1 FTE from the FY15 Adopted Budget. However, Personal Services is offset by a 3.5% Cost of Living Adjustment (COLA). Operating Expenses reflect funding that will be received during FY16.

REVENUES:

The SHIP program is funded by State Grants. Grant revenue anticipated for FY16 is \$1,048,380 from the State. Other sources of revenue are Fund Balance and any revenues that may be recaptured due to loan interest or grant-recipient default.

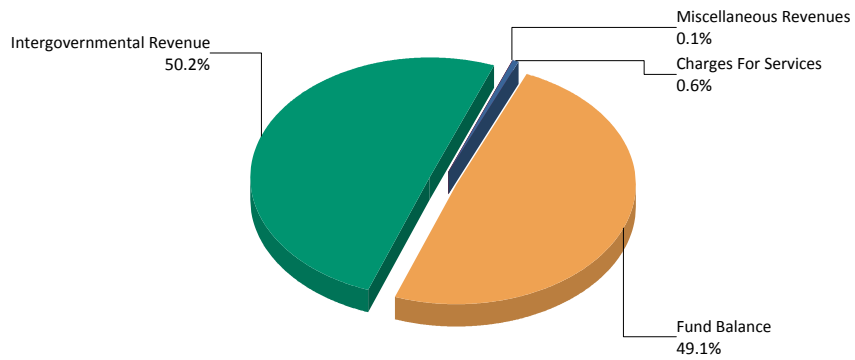
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	475,973	412,339	369,678	1,048,380	678,702
Charges For Services	12,728	9,678	2,400	2,000	-400
Miscellaneous Revenues	1,731	76,272	0	0	0
Less 5% Statutory Reduction	0	0	-18,604	-52,519	-33,915
Transfers In	151	0	0	0	0
Fund Balance	0	0	65,000	592,784	527,784
Total Revenues:	\$490,582	\$498,289	\$418,474	\$1,590,645	\$1,172,171
Expenditures					
Personal Services	70,712	69,004	71,932	65,634	-6,298
Operating Expenses	356,134	336,350	346,542	1,525,011	1,178,469
Total Expenditures:	\$426,846	\$405,355	\$418,474	\$1,590,645	\$1,172,171

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	2.20	2.20	1.20	1.10	-0.10
Total Personnel:	2.20	2.20	1.20	1.10	-0.10

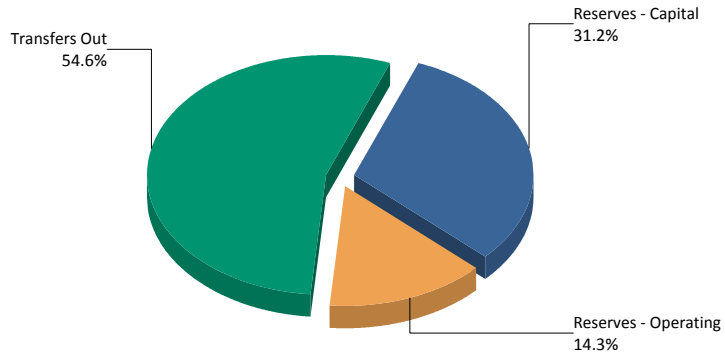
FUND 112-EMERGENCY(911)COMMUNICATIONS

EMERGENCY (911) COMMUNICATIONS FUND	
Statewide Emergency Communication	911 Maps

Revenues



Expenditures



FUND 112-EMERGENCY(911)COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES:

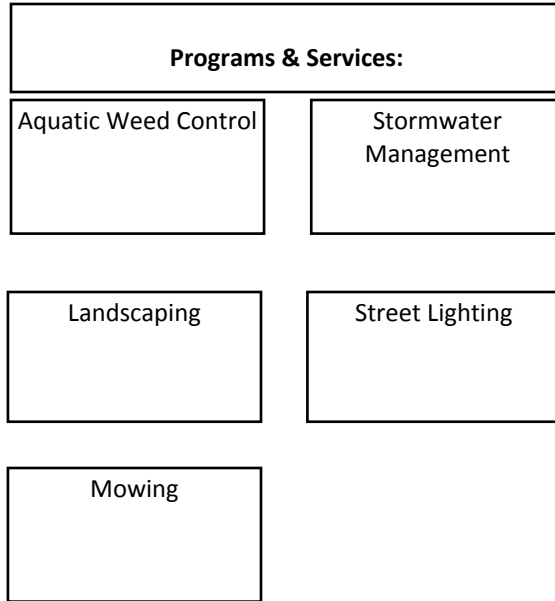
Funding supports the operations of the Emergency 911 program managed by the Sheriff's Department. The FY16 Intergovernmental Revenues increased from the FY15 Adopted Budget by 10.17% based on anticipated receipts. Funding is provided to the Sheriff based an Interlocal Agreement which increased by 5.4% for FY16.

REVENUES:

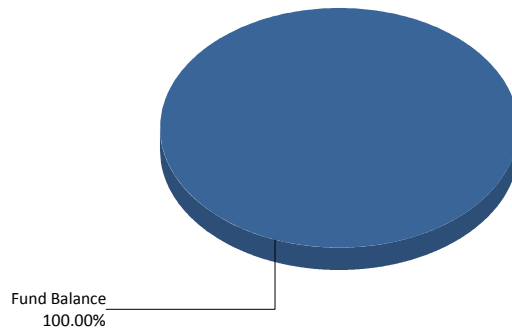
This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. For FY16, these fees are projected to increase 10.17% over the FY15 Adopted Budget. A large part of the revenue in support of this program comes from Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	1,236,632	1,194,072	1,164,093	1,282,538	118,445
Charges For Services	8,243	10,714	11,652	14,723	3,071
Miscellaneous Revenues	-300	1,195	0	2,800	2,800
Less 5% Statutory Reduction	0	0	-58,787	-65,003	-6,216
Other Sources	1,738,296	388,117	0	0	0
Fund Balance	0	0	1,242,665	1,253,502	10,837
Total Revenues:	\$2,982,871	\$1,594,098	\$2,359,623	\$2,488,560	\$128,937
Expenditures					
Transfers Out	2,852,392	1,955,666	1,287,589	1,357,523	69,934
Reserves - Operating	0	0	328,000	355,505	27,505
Reserves - Capital	0	0	744,034	775,532	31,498
Total Expenditures:	\$2,852,392	\$1,955,666	\$2,359,623	\$2,488,560	\$128,937

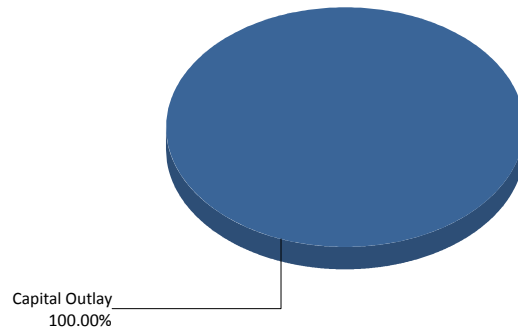
FUND 113-BUENAVENTURA LAKES MSBU



Revenues



Expenditures



FUND 113-BUENAVENTURA LAKES MSBU

FUND SUMMARY:

TRENDS & ISSUES:

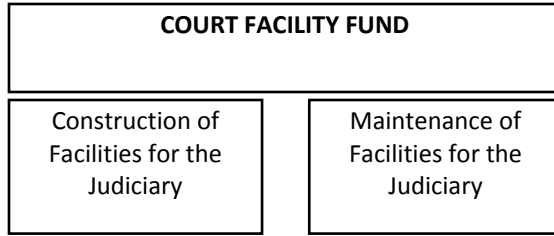
The Buenaventura Lakes MSBU covered a range of services including street lighting, stormwater management, right-of-way landscaping and management/maintenance to the Robert Guevara Community Center and the adjacent Fellowship Park. In an effort to be consistent with the management and assessment rate 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. This MSBU was repealed on June 2, 2014. The remaining Fund Balance, not associated with the Stormwater Improvement project budgeted in Capital Outlay, was split amongst the new Funds for the following MSBUs: Fund 128- Coralwood Subdivision Pond MSBU, Bass Slough Subdivision Pond MSBU and Boggy Creek Subdivision Pond MSBU; Fund 129 – Buenaventura Lakes Street Lighting MSBU, Plaza Drive Street Lighting MSBU.

REVENUES:

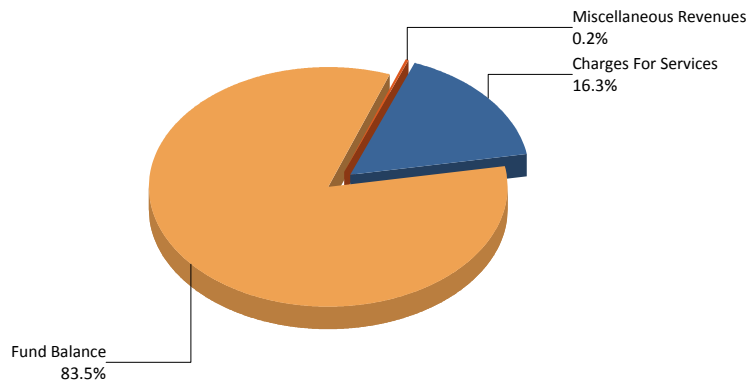
The current funding source is Fund Balance which are the remaining funds for the stormwater improvement project.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Transfers In	649	0	0	0	0
Fund Balance	0	0	111,605	106,365	-5,240
Total Revenues:	\$649	\$0	\$111,605	\$106,365	\$-5,240
Expenditures					
Capital Outlay	6,845	99,976	111,605	106,365	-5,240
Transfers Out	39,967	428,980	0	0	0
Total Expenditures:	\$46,812	\$528,956	\$111,605	\$106,365	\$-5,240

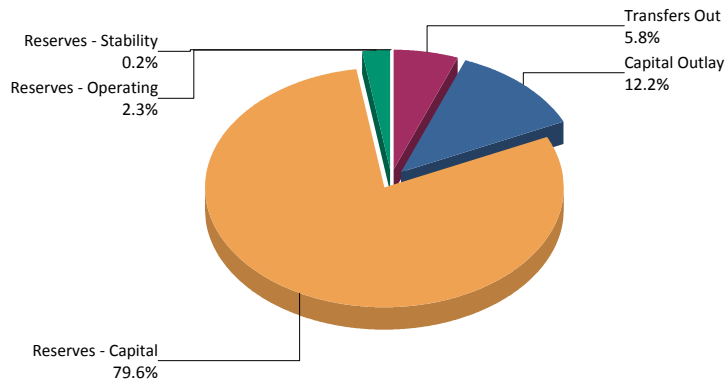
FUND 115-COURT FACILITIES FUND



Revenues



Expenditures



FUND 115-COURT FACILITIES FUND

FUND SUMMARY:

TRENDS & ISSUES:

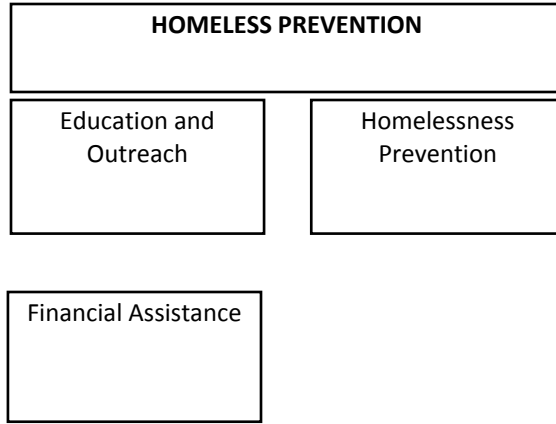
Revenues from the Court Facilities surcharge are anticipated to decrease in FY16 by 43.5% from the FY15 Adopted Budget, based on trends. Capital Outlay includes funding for a Body Scanner (\$175,000), X-Ray Machines (\$130,000), and the Administration Building Reconfiguration (\$1,050,000).

REVENUES:

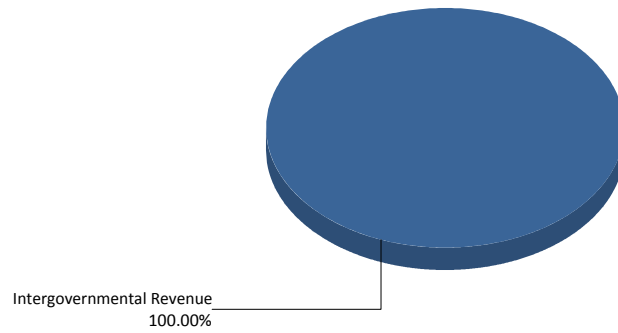
Funds are collected per Statute 318.18 for non-criminal traffic infractions, based on \$30 per infraction. Other revenue sources include Fund Balance and interest.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	1,950,759	1,851,349	3,268,704	1,846,891	-1,421,813
Miscellaneous Revenues	3,531	55,843	48,112	24,056	-24,056
Less 5% Statutory Reduction	0	0	-165,840	-93,547	72,293
Fund Balance	0	0	7,392,510	9,477,580	2,085,070
Total Revenues:	\$1,954,289	\$1,907,191	\$10,543,486	\$11,254,980	\$711,494
Expenditures					
Operating Expenses	0	0	200,000	0	-200,000
Capital Outlay	816,119	351,116	1,276,444	1,374,808	98,364
Transfers Out	634,715	640,333	569,279	648,278	78,999
Reserves - Operating	0	0	489,372	258,004	-231,368
Reserves - Capital	0	0	7,908,757	8,954,072	1,045,315
Reserves - Stability	0	0	99,634	19,818	-79,816
Total Expenditures:	\$1,450,834	\$991,449	\$10,543,486	\$11,254,980	\$711,494

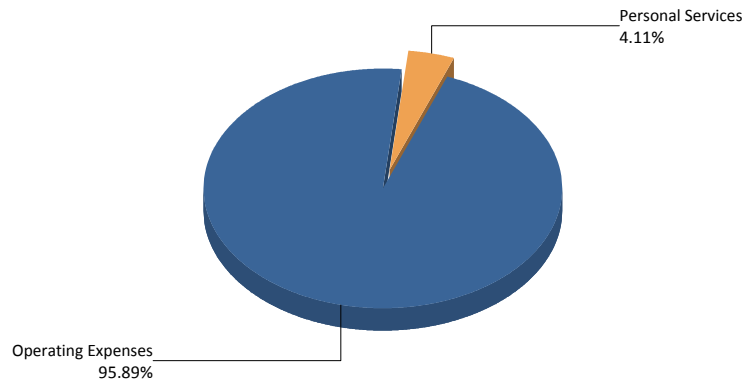
FUND 118-HOMELESS PREVENTION & RAPID REHOUSING



Revenues



Expenditures



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. In FY13, the County received additional grant funding in the amount of \$400,140 from the "Shelter Plus Care 2" grant. The FY16 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and Shelter Plus Care 2 Grant. Beginning in FY14, the County received a McKinney-Vento Homeless Assistance renewal grant to provide rapid re-housing for families in Osceola County. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels. For FY16, the Families in Transition Grant includes a Personal Services budget for 0.75 FTEs to provide administrative support for the grant.

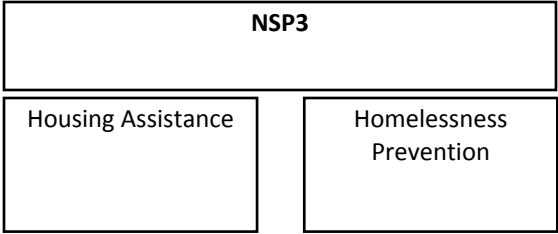
REVENUES:

This Fund is supported by the remaining balance of the U.S. Department of Housing and Urban Development Shelter Plus Care, Shelter Plus Care 2 and the FY16 allocation of the Families in Transition Grant.

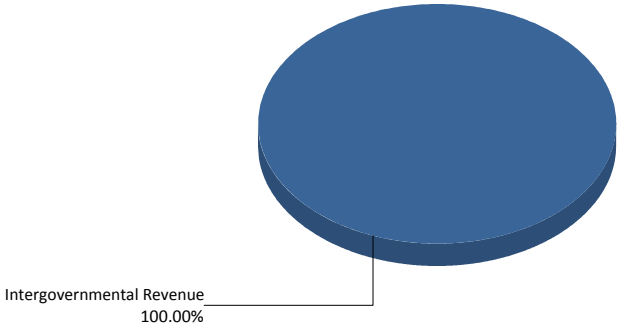
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	73,239	91,305	951,731	928,915	-22,816
Transfers In	12	0	0	0	0
Total Revenues:	\$73,251	\$91,305	\$951,731	\$928,915	\$-22,816
Expenditures					
Personal Services	0	0	0	38,187	38,187
Operating Expenses	74,243	91,305	951,731	890,728	-61,003
Total Expenditures:	\$74,243	\$91,305	\$951,731	\$928,915	\$-22,816

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 -FY15:
Full Time:	0.00	0.00	0.00	0.75	0.75
Total Personnel:	0.00	0.00	0.00	0.75	0.75

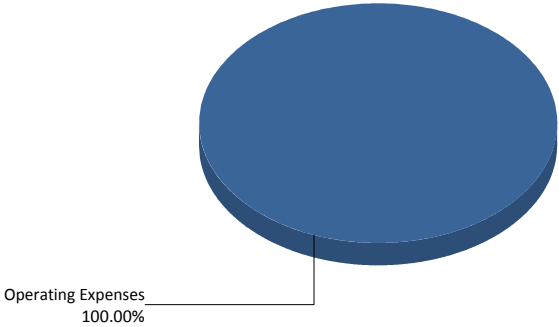
FUND 122-NEIGHBORHOOD STABIL PROGRAM 3



Revenues



Expenditures



**FUND 122-NEIGHBORHOOD STABIL PROGRAM 3
HOUSING ASSISTANCE - ADMIN**

COST CENTER SUMMARY - (6112):

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 was for 36 months with FY14 the final year of funding. As the funds are continue to be spent down, the grant is scheduled to close by December 2015. Personal Services is not funded for FY16 and represents a decrease of 1.7 FTEs from the FY15 Adopted Budget. These FTEs have been reallocated within the Department. Operating Expenses decreased 25.4% from FY15 Adopted Budget as a result of remaining Grant funds.

REVENUES:

The Neighborhood Stabilization Program 3 was funded with a HUD grant award in the amount of \$3,239,646 to be spent over a period of three years beginning in FY12. FY16 revenues are remaining grant funds.

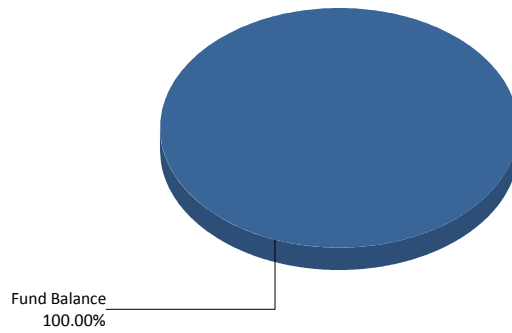
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Intergovernmental Revenue	89,539	47,358	120,000	28,652	-91,348
Miscellaneous Revenues	69,213	20,973	0	0	0
Transfers In	33	0	0	0	0
Total Revenues:	\$158,785	\$68,331	\$120,000	\$28,652	-\$91,348
<u>Expenditures</u>					
Personal Services	52,268	50,524	79,459	0	-79,459
Operating Expenses	107,828	44,344	37,795	48,050	10,255
Total Expenditures:	\$160,095	\$94,868	\$117,254	\$48,050	-\$69,204

FUND 123-TDT REF & IMP 2012 PROJECT

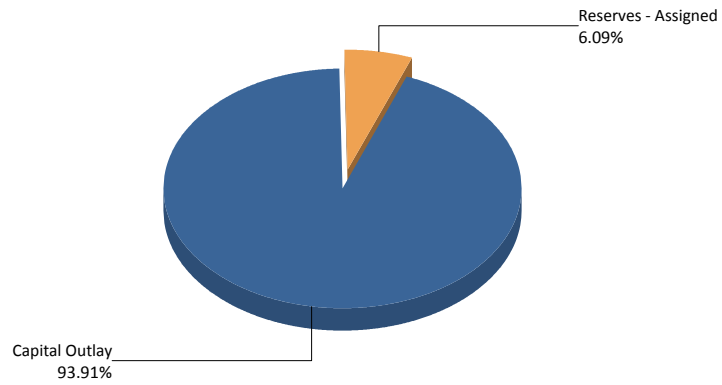
TDT REVENUE REF & IMP BOND 2012

Event Facilities

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

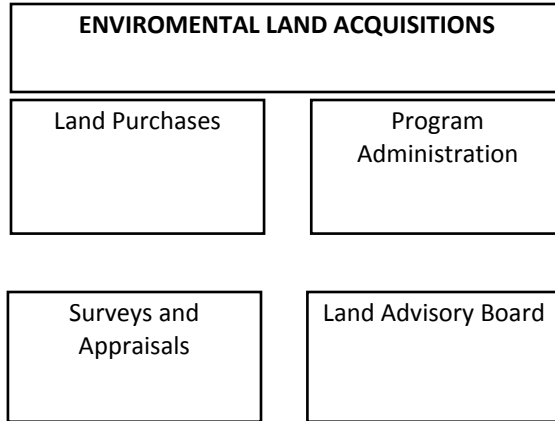
The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the balance remaining from the refunding of those bonds. For FY16 Capital projects includes the Austin-Tindall Expansion Project and miscellaneous projects at Osceola Heritage Park. Reserves Assigned are established for future AMR (American Music Resort) commitments.

REVENUES:

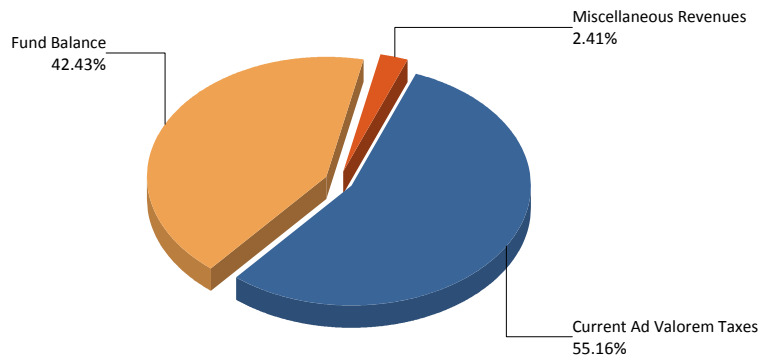
The Fund's revenue source consists entirely of the Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	7,004	70,491	0	0	0
Fund Balance	0	0	11,040,000	11,111,407	71,407
Total Revenues:	\$7,004	\$70,491	\$11,040,000	\$11,111,407	\$71,407
Expenditures					
Capital Outlay	0	0	11,040,000	10,435,000	-605,000
Reserves - Assigned	0	0	0	676,407	676,407
Total Expenditures:	\$0	\$0	\$11,040,000	\$11,111,407	\$71,407

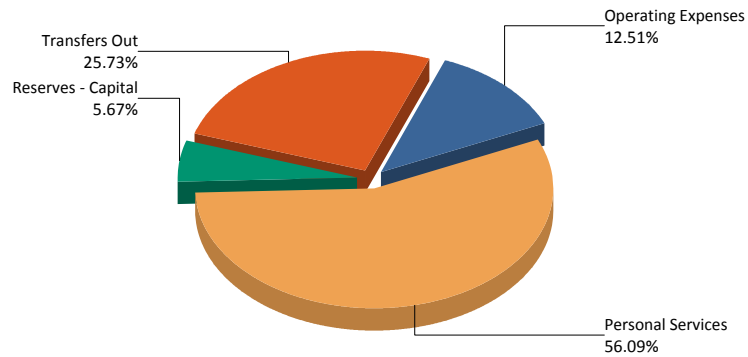
FUND 124-ENVIRONMENTAL LAND ACQUISITIONS



Revenues



Expenditures



**FUND 124 & 125 – ENVIRONMENTAL LANDS ACQUISITION/MAINTENANCE FUND
COMMUNITY DEVELOPMENT
ENVIRONMENTAL LANDS PROGRAM**

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Completed land acquisition for the Environmental Lands Conservation program.

Accomplishment #2:

- Received \$238,000 from FWC for shoreline restoration at Runnymede, Candella Island, and Cherokee Point Conservation Areas. Work was completed in July 2015 at no cost to the County.

Accomplishment #3:

- Purchased two properties along Shingle Creek to enlarge and enhance the Shingle Creek Regional Park, completing continuous Regional Park from Orange County line to Lake Toho.

Accomplishment #4:

- Marking and mapping of the Shingle Creek corridor for canoes and kayaks between Lake Toho west and north to the Babb property just south of Osceola Parkway.

Accomplishment #5:

- Developed and opened to the public Phase I of the Cherokee Point Conservation Area Management Plan completing the picnic pavilion, playground, grill, horseshoe pit, bank fishing pond, gazebo walking trail, habitat restoration, entrance sign, sidewalks, parking lot, and widened entrance.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Expand activities and programs for youth and families and Objective: Develop trails and bikeways connecting neighborhood and community destinations

- Develop Phase II of Marsh Road Marina Management Plan and open to public.
- Develop Phase II of the Cherokee Point Conservation Area Management Plan (Boardwalk).
- Develop Phase III of the Shingle Creek Regional Park Management Plan at Babb Landing while keeping the site open to the public (playground, shelter, trail improvements, landscaping and habitat restoration).

Strategic Objective #2:

Strategic Plan Goal #4, Ensure Cost-Effective and High-Performing County Government; Objective: Deliver County services in an efficient and cost effective manner

- Monitor partnership creating the Twin Oaks Conservation Area Mitigation Bank for its wetlands.
- Explore additional perpetual maintenance opportunities for the Environmental Lands Program.

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 for FY16 supports 5.15 FTEs, which remains unchanged from the FY15 Adopted Budget. Operating Expenses decreased 35.48%, or \$40,940, from the FY15 Adopted Budget largely due to eliminating the budget for Professional Services as funding is not required for FY16.

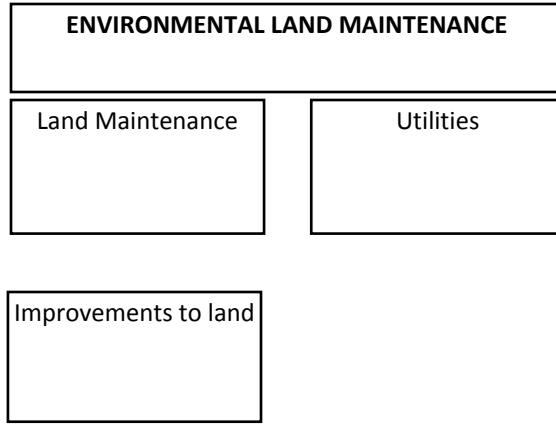
REVENUES:

Per Ordinance No. 06-25, as approved by voter referendum and Pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to acquire environmentally significant lands for preservation and protection. Revenue collected pursuant to the ordinance is split between multiple funds. The millage rates that fund the Environmental Lands Program are SAVE Osceola Maintenance and SAVE Osceola Debt. The revenue generated from the combined millage rates is 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.

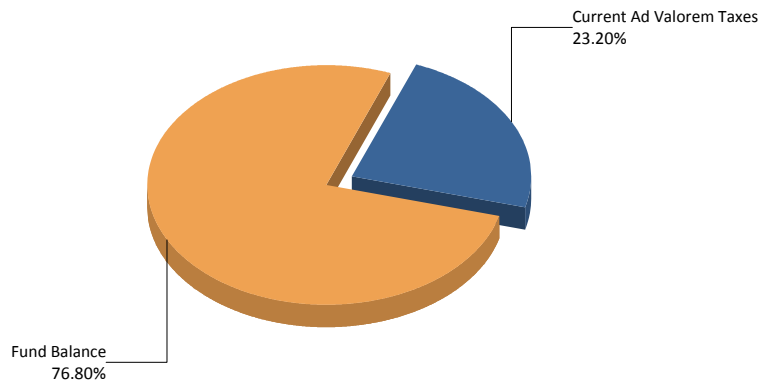
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	223,441	235,049	292,623	338,042	45,419
PY Delinquent Ad Valorem Tax	1,076	255	0	0	0
Miscellaneous Revenues	8,224	63,177	21,917	14,751	-7,166
Less 5% Statutory Reduction	0	0	-15,745	-17,640	-1,895
Transfers In	1,279	0	0	0	0
Other Sources	9,878	26,932	0	0	0
Fund Balance	0	0	4,645,184	260,021	-4,385,163
Total Revenues:	\$243,898	\$325,412	\$4,943,979	\$595,174	\$-4,348,805
Expenditures					
Personal Services	211,367	272,118	319,867	333,822	13,955
Operating Expenses	123,561	112,530	115,384	74,444	-40,940
Capital Outlay	3	300,000	4,367,134	0	-4,367,134
Transfers Out	115,211	115,104	113,550	153,150	39,600
Reserves - Capital	0	0	28,044	33,758	5,714
Total Expenditures:	\$450,142	\$799,752	\$4,943,979	\$595,174	\$-4,348,805

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 -FY15:
Full Time:	3.75	4.75	4.95	5.15	0.20
Part Time:	0.00	0.00	0.20	0.00	-0.20
Total Personnel:	3.75	4.75	5.15	5.15	0.00

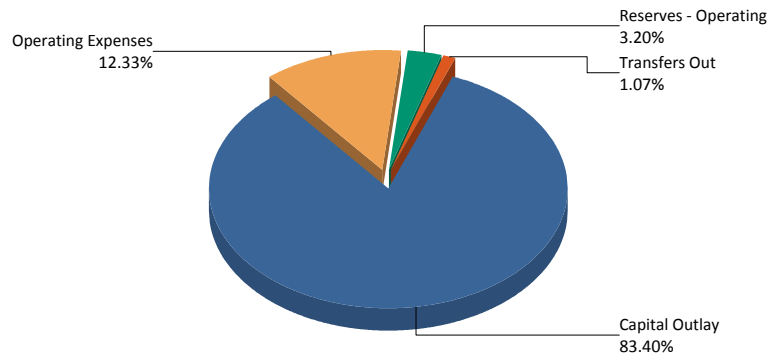
FUND 125-ENVIRONMENTAL LAND MAINTENANCE



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, monitoring and maintenance of the sites. In FY16 total Operating Expenditures increased 23.35%, or \$64,052, from the FY15 Adopted Budget primarily due to Repair and Maintenance Services. Capital Outlay totals \$2,288,032 and accounts for funds that will be carried from the previous fiscal year to continue projects for Cherokee Point, Camp Lonesome, Shingle Creek (Crichton) Lands Maintenance and Twin Oaks.

REVENUES:

Per Ordinance No. 06-25, as approved by voter referendum and pursuant to Resolution No. 04-55R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to acquire environmentally significant lands for preservation and protection. Revenue collected pursuant to the Ordinance is split between multiple funds. Fund 124 is utilized for acquisition, Fund 125 for maintenance and Funds 234 and 238 for Debt Service Management. The millage rate that funds all four 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 services, and 15% for maintenance. The SAVE Osceola Maintenance Millage rate was established at 0.0500 in FY16, which is unchanged from FY15. Based on current

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	574,117	591,538	622,555	644,068	21,513
PY Delinquent Ad Valorem Tax	1,736	2,665	0	0	0
Intergovernmental Revenue	15,000	6,250	0	0	0
Miscellaneous Revenues	1,763	45,147	10,055	0	-10,055
Less 5% Statutory Reduction	0	0	-31,630	-32,203	-573
Other Sources	13,240	5,136	0	0	0
Fund Balance	0	0	1,899,200	2,131,619	232,419
Total Revenues:	\$605,856	\$650,737	\$2,500,180	\$2,743,484	\$243,304
Expenditures					
Operating Expenses	116,737	127,993	274,316	338,368	64,052
Capital Outlay	1,167,642	1,238,838	2,156,634	2,288,032	131,398
Transfers Out	25,658	31,912	19,815	29,279	9,464
Reserves - Operating	0	0	49,415	87,805	38,390
Total Expenditures:	\$1,310,036	\$1,398,743	\$2,500,180	\$2,743,484	\$243,304

FUND 126-GO BOND SERIES 2010

FUND SUMMARY:

TRENDS & ISSUES:

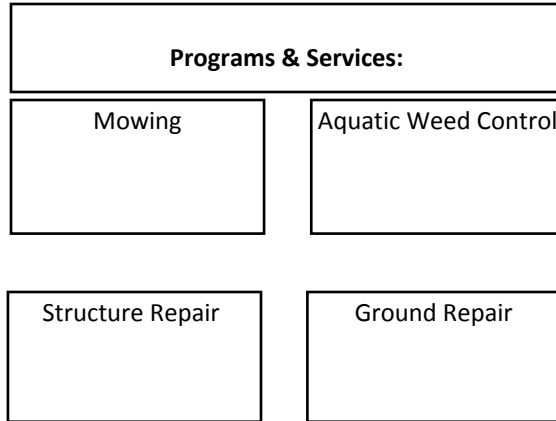
The Environmental Lands Acquisition Fund is managed by the Community Resources Office which is housed within the Community Development Department. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. This Fund was created to track the proceeds of the G.O. Bond Series 2010 which have been used fully to acquire lands and as a result, this Fund is in the process of being closed.

REVENUES:

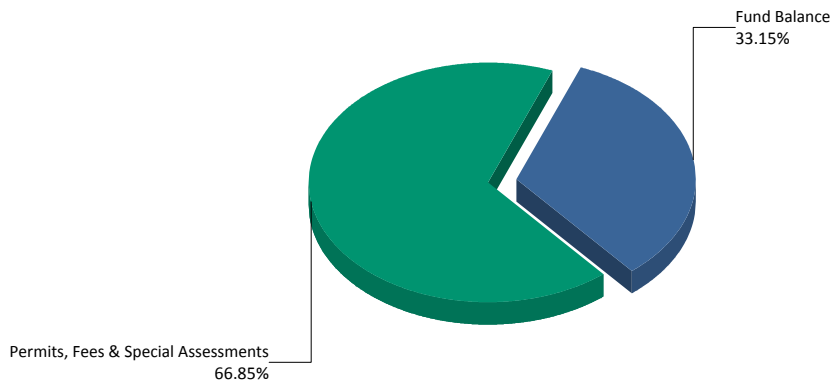
This Fund was supported by bond proceeds which have been fully used to acquire environmental lands as a result this Fund is in the process of being closed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	2,781	20,759	5,700	0	-5,700
Less 5% Statutory Reduction	0	0	-285	0	285
Fund Balance	0	0	1,302,268	0	-1,302,268
Total Revenues:	\$2,781	\$20,759	\$1,307,683	\$0	\$-1,307,683
Expenditures					
Capital Outlay	0	3,737,349	1,307,683	0	-1,307,683
Total Expenditures:	\$0	\$3,737,349	\$1,307,683	\$0	\$-1,307,683

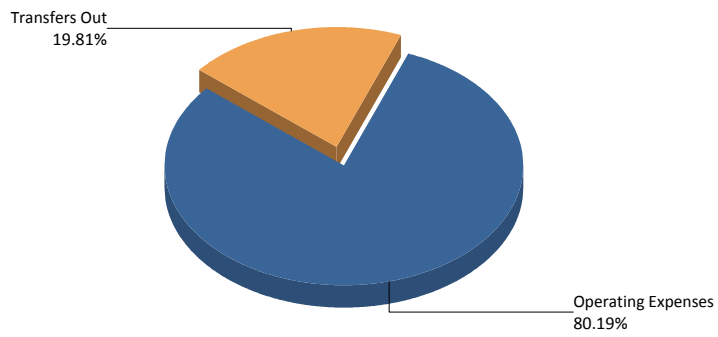
FUND 128-SUBDIVISION POND MSBU



Revenues



Expenditures



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 FY 11 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 a decrease of 23.63% from the FY15 Adopted Budget primarily due to a decrease in operating expenses. 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 has decreased by \$ 213,231 due to the decrease in Funds needed to support operation. This Fund is also supported by Fund Balance, which is projected to decrease by \$ 112,714 in FY16 over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
PY Delinquent Ad Valorem Tax	0	87	0	0	0
Permits, Fees & Special Assessments	361,886	484,314	582,379	476,567	-105,812
Miscellaneous Revenues	42,568	3,282	0	0	0
Less 5% Statutory Reduction	0	0	-29,123	-23,828	5,295
Transfers In	452	221,566	0	0	0
Fund Balance	0	0	349,025	236,311	-112,714
Total Revenues:	\$404,905	\$709,250	\$902,281	\$689,050	\$-213,231
Expenditures					
Operating Expenses	337,503	402,345	731,688	552,534	-179,154
Transfers Out	114,065	134,265	170,593	136,516	-34,077
Total Expenditures:	\$451,568	\$536,610	\$902,281	\$689,050	\$-213,231

**FUND 128-SUBDIVISION POND MSBU
AMBERLEY 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 2016 is \$33.90 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 3,017 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
PY Delinquent Ad Valorem Tax	0	87	0	0	0
Permits, Fees & Special Assessments	0	1,140	5,274	3,017	-2,257
Miscellaneous Revenues	-1	53	0	0	0
Less 5% Statutory Reduction	0	0	-264	-151	113
Fund Balance	0	0	1,000	1,169	169
Total Revenues:	-\$1	\$1,281	\$6,010	\$4,035	-\$1,975
<u>Expenditures</u>					
Operating Expenses	3,438	2,543	4,750	3,200	-1,550
Transfers Out	942	958	1,260	835	-425
Total Expenditures:	\$4,380	\$3,501	\$6,010	\$4,035	-\$1,975

**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 .

REVENUES:

No assessment rate was adopted for Fiscal Year 2016 as the Turnberry Reserve HOA provides these services. There is a Fund Balance of \$8,544 in this MSBU.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	-4	109	0	0	0
Fund Balance	0	0	8,435	8,544	109
Total Revenues:	-\$4	\$109	\$8,435	\$8,544	\$109
<u>Expenditures</u>					
Operating Expenses	0	0	8,435	8,544	109
Total Expenditures:	\$0	\$0	\$8,435	\$8,544	\$109

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

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 2016 is \$101.45 per ERU, which is a decrease from FY15 and is anticipated to generate \$ 5,174 in revenues to provide the above services. Also, additional funds needed is provided from Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,981	7,014	6,107	5,174	-933
Miscellaneous Revenues	4	53	0	0	0
Less 5% Statutory Reduction	0	0	-305	-259	46
Fund Balance	0	0	1,511	1,699	188
Total Revenues:	\$2,985	\$7,067	\$7,313	\$6,614	-\$699
<u>Expenditures</u>					
Operating Expenses	3,658	3,754	5,266	5,008	-258
Transfers Out	1,588	1,611	2,047	1,606	-441
Total Expenditures:	\$5,246	\$5,365	\$7,313	\$6,614	-\$699

**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 2016 is \$75.48 per ERU, which is a slight increase from FY15 and is anticipated to generate \$ 6,114 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,820	3,145	5,270	6,114	844
Miscellaneous Revenues	1	43	0	0	0
Less 5% Statutory Reduction	0	0	-264	-306	-42
Fund Balance	0	0	1,577	2,342	765
Total Revenues:	\$3,820	\$3,187	\$6,583	\$8,150	\$1,567
<u>Expenditures</u>					
Operating Expenses	2,701	2,462	5,082	6,422	1,340
Transfers Out	1,198	1,214	1,501	1,728	227
Total Expenditures:	\$3,899	\$3,676	\$6,583	\$8,150	\$1,567

**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 2016 is \$179.92 per ERU, which is slightly higher than FY15 and is anticipated to generate \$ 2,159 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	974	2,335	2,016	2,159	143
Miscellaneous Revenues	-1	28	0	0	0
Less 5% Statutory Reduction	0	0	-101	-108	-7
Transfers In	405	0	0	0	0
Fund Balance	0	0	1,812	1,621	-191
Total Revenues:	\$1,379	\$2,363	\$3,727	\$3,672	-\$55
<u>Expenditures</u>					
Operating Expenses	1,150	1,192	2,937	2,989	52
Transfers Out	648	656	790	683	-107
Total Expenditures:	\$1,798	\$1,848	\$3,727	\$3,672	-\$55

**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 2016 is \$501.37 per ERU, which is slightly higher than FY15 and is anticipated to generate \$ 2,557 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	658	2,494	2,557	63
Miscellaneous Revenues	-1	7	0	0	0
Less 5% Statutory Reduction	0	0	-125	-128	-3
Total Revenues:	-\$1	\$665	\$2,369	\$2,429	\$60
<u>Expenditures</u>					
Operating Expenses	934	1,110	1,872	1,986	114
Transfers Out	398	403	497	443	-54
Total Expenditures:	\$1,332	\$1,513	\$2,369	\$2,429	\$60

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

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 2016 is \$87.83 per ERU, which is slightly lower than FY15 and is anticipated to generate \$ 2,108 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,794	2,792	2,400	2,108	-292
Miscellaneous Revenues	3	45	0	0	0
Less 5% Statutory Reduction	0	0	-120	-105	15
Fund Balance	0	0	3,000	2,565	-435
Total Revenues:	\$2,796	\$2,837	\$5,280	\$4,568	-\$712
<u>Expenditures</u>					
Operating Expenses	1,313	1,327	4,285	3,738	-547
Transfers Out	837	845	995	830	-165
Total Expenditures:	\$2,150	\$2,172	\$5,280	\$4,568	-\$712

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

COST CENTER SUMMARY - (9221):

TRENDS & ISSUES:

The Hammock 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 2016 is \$60.04 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 8,766 in revenues to provide the above services. Also, Fund Balance provides additional revenue.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,491	9,602	12,844	8,766	-4,078
Miscellaneous Revenues	1	25	0	0	0
Less 5% Statutory Reduction	0	0	-642	-438	204
Fund Balance	0	0	0	2,846	2,846
Total Revenues:	\$5,492	\$9,627	\$12,202	\$11,174	-\$1,028
<u>Expenditures</u>					
Operating Expenses	6,453	6,746	9,069	8,711	-358
Transfers Out	2,320	2,362	3,133	2,463	-670
Total Expenditures:	\$8,773	\$9,108	\$12,202	\$11,174	-\$1,028

**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 2016 is \$51.37 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 25,171 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	27,044	25,621	32,516	25,171	-7,345
Miscellaneous Revenues	42	83	0	0	0
Less 5% Statutory Reduction	0	0	-1,626	-1,259	367
Transfers In	2	0	0	0	0
Fund Balance	0	0	2,500	3,384	884
Total Revenues:	\$27,088	\$25,704	\$33,390	\$27,296	-\$6,094
<u>Expenditures</u>					
Operating Expenses	21,145	21,786	24,129	20,943	-3,186
Transfers Out	6,804	6,913	9,261	6,353	-2,908
Total Expenditures:	\$27,949	\$28,699	\$33,390	\$27,296	-\$6,094

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

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 2016 is \$53.89 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 10,131 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,142	11,451	13,995	10,131	-3,864
Miscellaneous Revenues	23	61	0	0	0
Less 5% Statutory Reduction	0	0	-700	-507	193
Fund Balance	0	0	1,000	1,262	262
Total Revenues:	\$7,165	\$11,512	\$14,295	\$10,886	-\$3,409
<u>Expenditures</u>					
Operating Expenses	8,760	8,847	10,301	8,373	-1,928
Transfers Out	772	2,954	3,994	2,513	-1,481
Total Expenditures:	\$9,532	\$11,801	\$14,295	\$10,886	-\$3,409

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

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 2016 is \$148.20 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 6,076 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,979	5,290	8,285	6,076	-2,209
Miscellaneous Revenues	12	20	0	0	0
Less 5% Statutory Reduction	0	0	-414	-304	110
Fund Balance	0	0	0	1,196	1,196
Total Revenues:	\$3,990	\$5,310	\$7,871	\$6,968	-\$903
<u>Expenditures</u>					
Operating Expenses	3,713	4,119	5,837	5,443	-394
Transfers Out	1,537	1,563	2,034	1,525	-509
Total Expenditures:	\$5,250	\$5,682	\$7,871	\$6,968	-\$903

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

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 2016 is \$43.95 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 835 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	916	2,984	2,399	835	-1,564
Miscellaneous Revenues	3	29	0	0	0
Less 5% Statutory Reduction	0	0	-120	-42	78
Fund Balance	0	0	800	1,662	862
Total Revenues:	\$919	\$3,012	\$3,079	\$2,455	-\$624
<u>Expenditures</u>					
Operating Expenses	1,271	1,372	2,361	1,996	-365
Transfers Out	555	564	718	459	-259
Total Expenditures:	\$1,826	\$1,936	\$3,079	\$2,455	-\$624

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

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 2016 is \$107.96 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 4,966 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,574	3,628	6,232	4,966	-1,266
Miscellaneous Revenues	0	16	0	0	0
Less 5% Statutory Reduction	0	0	-312	-248	64
Fund Balance	0	0	0	1,994	1,994
Total Revenues:	\$2,574	\$3,644	\$5,920	\$6,712	\$792
<u>Expenditures</u>					
Operating Expenses	3,145	2,498	4,556	5,300	744
Transfers Out	1,059	1,075	1,364	1,412	48
Total Expenditures:	\$4,204	\$3,573	\$5,920	\$6,712	\$792

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

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 2016 is \$39.62 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 2,179 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,357	2,028	3,604	2,179	-1,425
Miscellaneous Revenues	0	19	0	0	0
Less 5% Statutory Reduction	0	0	-180	-109	71
Fund Balance	0	0	1,000	1,683	683
Total Revenues:	\$1,357	\$2,047	\$4,424	\$3,753	-\$671
<u>Expenditures</u>					
Operating Expenses	1,570	1,643	3,428	3,049	-379
Transfers Out	795	806	996	704	-292
Total Expenditures:	\$2,365	\$2,449	\$4,424	\$3,753	-\$671

**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 2016 is \$10.66 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 1,812 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,191	3,226	4,682	1,812	-2,870
Miscellaneous Revenues	2	20	0	0	0
Less 5% Statutory Reduction	0	0	-234	-91	143
Fund Balance	0	0	0	1,960	1,960
Total Revenues:	\$1,193	\$3,246	\$4,448	\$3,681	-\$767
<u>Expenditures</u>					
Operating Expenses	1,987	2,117	3,430	2,998	-432
Transfers Out	769	781	1,018	683	-335
Total Expenditures:	\$2,756	\$2,898	\$4,448	\$3,681	-\$767

**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 2016 is \$74.15 per ERU, which is a decrease from FY15 and is anticipated to generate \$ 5,487 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,736	6,111	9,726	5,487	-4,239
Miscellaneous Revenues	15	78	0	0	0
Less 5% Statutory Reduction	0	0	-486	-274	212
Fund Balance	0	0	0	4,009	4,009
Total Revenues:	\$2,751	\$6,189	\$9,240	\$9,222	-\$18
<u>Expenditures</u>					
Operating Expenses	4,177	4,330	6,960	7,223	263
Transfers Out	1,754	1,783	2,280	1,999	-281
Total Expenditures:	\$5,931	\$6,113	\$9,240	\$9,222	-\$18

**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 2016 is \$15.68 per ERU, which is a decrease from FY15 and is anticipated to generate \$ 3,340 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,927	3,139	5,072	3,340	-1,732
Miscellaneous Revenues	6	23	0	0	0
Less 5% Statutory Reduction	0	0	-254	-167	87
Fund Balance	0	0	0	1,577	1,577
Total Revenues:	\$1,933	\$3,162	\$4,818	\$4,750	-\$68
<u>Expenditures</u>					
Operating Expenses	2,478	2,320	3,586	3,709	123
Transfers Out	921	937	1,232	1,041	-191
Total Expenditures:	\$3,399	\$3,257	\$4,818	\$4,750	-\$68

**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 2016 is \$48.41 per ERU, which is a decrease from FY15 and is anticipated to generate \$ 1,646 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,616	1,765	1,646	-119
Miscellaneous Revenues	0	25	0	0	0
Less 5% Statutory Reduction	0	0	-88	-82	6
Fund Balance	0	0	1,000	1,199	199
Total Revenues:	\$0	\$2,641	\$2,677	\$2,763	\$86
<u>Expenditures</u>					
Operating Expenses	991	1,094	2,096	2,228	132
Transfers Out	457	463	581	535	-46
Total Expenditures:	\$1,448	\$1,557	\$2,677	\$2,763	\$86

**FUND 128-SUBDIVISION POND MSBU
I-HOP**

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 2016 is \$735.12 per ERU, which is an increase over FY15 and is anticipated to generate \$ 2,198 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,720	1,720	1,934	2,198	264
Miscellaneous Revenues	0	11	0	0	0
Less 5% Statutory Reduction	0	0	-97	-110	-13
Total Revenues:	\$1,719	\$1,730	\$1,837	\$2,088	\$251
<u>Expenditures</u>					
Operating Expenses	1,101	1,116	1,371	1,645	274
Transfers Out	333	340	466	443	-23
Total Expenditures:	\$1,434	\$1,456	\$1,837	\$2,088	\$251

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

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 2016 is \$73.52 per ERU, which is a slight increase from FY15 and is anticipated to generate \$ 5,367 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,055	3,230	4,908	5,367	459
Miscellaneous Revenues	1	21	0	0	0
Less 5% Statutory Reduction	0	0	-245	-268	-23
Fund Balance	0	0	0	1,963	1,963
Total Revenues:	\$1,057	\$3,251	\$4,663	\$7,062	\$2,399
<u>Expenditures</u>					
Operating Expenses	2,015	2,073	3,630	5,538	1,908
Transfers Out	778	791	1,033	1,524	491
Total Expenditures:	\$2,793	\$2,864	\$4,663	\$7,062	\$2,399

**FUND 128-SUBDIVISION POND MSBU
NARCOOSSEE**

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:

The assessment rate for Fiscal Year 2016 is \$104.69 per ERU, which is a slight reduction from FY15 and is anticipated to generate \$ 1,361 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,197	1,361	-836
Miscellaneous Revenues	-2	33	0	0	0
Less 5% Statutory Reduction	0	0	-110	-68	42
Fund Balance	0	0	2,500	2,193	-307
Total Revenues:	-\$2	\$33	\$4,587	\$3,486	-\$1,101
<u>Expenditures</u>					
Operating Expenses	901	896	3,706	2,760	-946
Transfers Out	422	683	881	726	-155
Total Expenditures:	\$1,323	\$1,579	\$4,587	\$3,486	-\$1,101

**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 2016 is \$174.44 per ERU, which is an increase from FY15 and is anticipated to generate \$ 4,710 in revenues to provide the above services. Fund Balance is allocated this year to provide additional funding.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,253	1,862	3,585	4,710	1,125
Miscellaneous Revenues	0	21	0	0	0
Less 5% Statutory Reduction	0	0	-179	-236	-57
Fund Balance	0	0	0	1,954	1,954
Total Revenues:	\$1,253	\$1,883	\$3,406	\$6,428	\$3,022
<u>Expenditures</u>					
Operating Expenses	1,177	1,249	2,734	5,067	2,333
Transfers Out	523	531	672	1,361	689
Total Expenditures:	\$1,700	\$1,780	\$3,406	\$6,428	\$3,022

**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 2016 is \$33.06 per ERU, which remains the same as FY15 and is anticipated to generate \$ 2,810 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	910	2,515	2,810	2,810	0
Miscellaneous Revenues	2	12	0	0	0
Less 5% Statutory Reduction	0	0	-140	-140	0
Fund Balance	0	0	0	49	49
Total Revenues:	\$912	\$2,527	\$2,670	\$2,719	\$49
<u>Expenditures</u>					
Operating Expenses	1,528	1,755	1,951	2,114	163
Transfers Out	59	524	719	605	-114
Total Expenditures:	\$1,587	\$2,279	\$2,670	\$2,719	\$49

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

COST CENTER SUMMARY - (9264):

TRENDS & ISSUES:

The Pebble 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 2016 is \$39.79 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 23,834 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	12,542	19,907	25,362	23,834	-1,528
Miscellaneous Revenues	9	44	0	0	0
Less 5% Statutory Reduction	0	0	-1,268	-1,192	76
Fund Balance	0	0	1,000	3,660	2,660
Total Revenues:	\$12,550	\$19,951	\$25,094	\$26,302	\$1,208
<u>Expenditures</u>					
Operating Expenses	14,389	14,751	18,368	20,257	1,889
Transfers Out	4,882	4,977	6,726	6,045	-681
Total Expenditures:	\$19,271	\$19,728	\$25,094	\$26,302	\$1,208

**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 2016 is \$32.77 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 3,146 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,490	2,879	4,316	3,146	-1,170
Miscellaneous Revenues	7	19	0	0	0
Less 5% Statutory Reduction	0	0	-216	-157	59
Fund Balance	0	0	0	1,143	1,143
Total Revenues:	\$1,497	\$2,898	\$4,100	\$4,132	\$32
<u>Expenditures</u>					
Operating Expenses	2,007	2,125	3,078	3,246	168
Transfers Out	773	786	1,022	886	-136
Total Expenditures:	\$2,780	\$2,911	\$4,100	\$4,132	\$32

**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 2016 is \$226.14 per ERU, which is a slight increase from FY15 and is anticipated to generate \$ 6,332 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,049	5,346	5,886	6,332	446
Miscellaneous Revenues	2	33	0	0	0
Less 5% Statutory Reduction	0	0	-294	-317	-23
Fund Balance	0	0	0	1,958	1,958
Total Revenues:	\$2,052	\$5,379	\$5,592	\$7,973	\$2,381
<u>Expenditures</u>					
Operating Expenses	2,798	2,879	4,221	6,183	1,962
Transfers Out	1,023	1,041	1,371	1,790	419
Total Expenditures:	\$3,821	\$3,920	\$5,592	\$7,973	\$2,381

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

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 2016 is \$145.05 per ERU, which is a slight increase from FY15 and is anticipated to generate \$ 5,947 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	1,611	4,584	5,173	5,947	774
Miscellaneous Revenues	0	16	0	0	0
Less 5% Statutory Reduction	0	0	-259	-297	-38
Total Revenues:	\$1,611	\$4,601	\$4,914	\$5,650	\$736
Expenditures					
Operating Expenses	2,819	3,254	3,515	4,294	779
Transfers Out	57	1,021	1,399	1,356	-43
Total Expenditures:	\$2,876	\$4,275	\$4,914	\$5,650	\$736

**FUND 128-SUBDIVISION POND MSBU
WINWARD 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 2016 is \$30.02 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 4,323 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,529	5,955	9,071	4,323	-4,748
Miscellaneous Revenues	10	32	0	0	0
Less 5% Statutory Reduction	0	0	-454	-216	238
Fund Balance	0	0	0	2,107	2,107
Total Revenues:	\$5,540	\$5,987	\$8,617	\$6,214	-\$2,403
<u>Expenditures</u>					
Operating Expenses	5,059	4,430	6,449	4,955	-1,494
Transfers Out	1,632	1,660	2,168	1,259	-909
Total Expenditures:	\$6,691	\$6,090	\$8,617	\$6,214	-\$2,403

**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 2016 is \$41.29 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 702 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,674	1,843	702	-1,141
Miscellaneous Revenues	-1	28	0	0	0
Less 5% Statutory Reduction	0	0	-92	-35	57
Fund Balance	0	0	1,500	1,712	212
Total Revenues:	-\$1	\$1,702	\$3,251	\$2,379	-\$872
<u>Expenditures</u>					
Operating Expenses	851	900	2,733	1,939	-794
Transfers Out	412	418	518	440	-78
Total Expenditures:	\$1,263	\$1,318	\$3,251	\$2,379	-\$872

**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 2016 is \$253.44 per ERU, which is a slight reduction from FY15 and is anticipated to generate \$ 4,562 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,060	3,656	5,225	4,562	-663
Miscellaneous Revenues	71	62	0	0	0
Less 5% Statutory Reduction	0	0	-261	-228	33
Fund Balance	0	0	1,500	2,269	769
Total Revenues:	\$5,130	\$3,718	\$6,464	\$6,603	\$139
<u>Expenditures</u>					
Operating Expenses	2,933	3,009	4,870	5,185	315
Transfers Out	1,222	1,242	1,594	1,418	-176
Total Expenditures:	\$4,155	\$4,251	\$6,464	\$6,603	\$139

**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 2016 is \$72.48 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 27,405 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	14,142	27,734	31,760	27,405	-4,355
Miscellaneous Revenues	8	183	0	0	0
Less 5% Statutory Reduction	0	0	-1,588	-1,370	218
Fund Balance	0	0	3,538	10,750	7,212
Total Revenues:	\$14,150	\$27,916	\$33,710	\$36,785	\$3,075
<u>Expenditures</u>					
Operating Expenses	18,165	17,948	25,007	28,449	3,442
Transfers Out	6,507	6,621	8,703	8,336	-367
Total Expenditures:	\$24,672	\$24,569	\$33,710	\$36,785	\$3,075

**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:

The assessment rate for Fiscal Year 2016 is \$31.88 per ERU, which is a slight increase from FY15 and is anticipated to generate \$ 2,168 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,654	0	1,558	2,168	610
Miscellaneous Revenues	11	25	0	0	0
Less 5% Statutory Reduction	0	0	-78	-108	-30
Fund Balance	0	0	1,877	1,144	-733
Total Revenues:	\$2,665	\$25	\$3,357	\$3,204	-\$153
<u>Expenditures</u>					
Operating Expenses	1,120	1,082	2,743	2,556	-187
Transfers Out	481	488	614	648	34
Total Expenditures:	\$1,601	\$1,570	\$3,357	\$3,204	-\$153

**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 2016 is \$60.14 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 2,646 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,917	2,157	4,177	2,646	-1,531
Miscellaneous Revenues	0	13	0	0	0
Less 5% Statutory Reduction	0	0	-209	-132	77
Fund Balance	0	0	0	1,831	1,831
Total Revenues:	\$1,916	\$2,170	\$3,968	\$4,345	\$377
<u>Expenditures</u>					
Operating Expenses	1,619	1,684	3,103	3,499	396
Transfers Out	660	671	865	846	-19
Total Expenditures:	\$2,279	\$2,355	\$3,968	\$4,345	\$377

**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 2016 is \$13.90 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 278 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	672	2,297	2,494	278	-2,216
Miscellaneous Revenues	0	23	0	0	0
Less 5% Statutory Reduction	0	0	-125	-14	111
Fund Balance	0	0	0	2,050	2,050
Total Revenues:	\$672	\$2,321	\$2,369	\$2,314	-\$55
<u>Expenditures</u>					
Operating Expenses	820	868	1,872	1,889	17
Transfers Out	398	403	497	425	-72
Total Expenditures:	\$1,218	\$1,271	\$2,369	\$2,314	-\$55

**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 2016 is \$42.48 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 6,627 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,002	6,232	9,177	6,627	-2,550
Miscellaneous Revenues	3	51	0	0	0
Less 5% Statutory Reduction	0	0	-459	-331	128
Fund Balance	0	0	2,500	3,945	1,445
Total Revenues:	\$4,005	\$6,283	\$11,218	\$10,241	-\$977
<u>Expenditures</u>					
Operating Expenses	4,248	4,442	8,709	8,285	-424
Transfers Out	1,960	1,989	2,509	1,956	-553
Total Expenditures:	\$6,208	\$6,431	\$11,218	\$10,241	-\$977

**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 2016 is \$152.00 per ERU, which is a slight reduction from FY15 and is anticipated to generate \$ 1,064 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,131	2,375	1,471	1,064	-407
Miscellaneous Revenues	0	23	0	0	0
Less 5% Statutory Reduction	0	0	-74	-53	21
Fund Balance	0	0	1,000	1,392	392
Total Revenues:	\$1,130	\$2,399	\$2,397	\$2,403	\$6
<u>Expenditures</u>					
Operating Expenses	887	927	1,909	1,959	50
Transfers Out	416	422	488	444	-44
Total Expenditures:	\$1,303	\$1,349	\$2,397	\$2,403	\$6

**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 2016 is \$146.76 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 4,843 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	130	4,291	6,972	4,843	-2,129
Miscellaneous Revenues	-1	47	0	0	0
Less 5% Statutory Reduction	0	0	-349	-242	107
Fund Balance	0	0	750	2,104	1,354
Total Revenues:	\$129	\$4,338	\$7,373	\$6,705	-\$668
<u>Expenditures</u>					
Operating Expenses	3,513	3,612	5,516	5,268	-248
Transfers Out	1,411	1,435	1,857	1,437	-420
Total Expenditures:	\$4,924	\$5,047	\$7,373	\$6,705	-\$668

**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 2016 is \$51.75 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 9,884 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,264	11,550	14,892	9,884	-5,008
Miscellaneous Revenues	22	48	0	0	0
Less 5% Statutory Reduction	0	0	-745	-494	251
Fund Balance	0	0	0	2,017	2,017
Total Revenues:	\$8,286	\$11,598	\$14,147	\$11,407	-\$2,740
<u>Expenditures</u>					
Operating Expenses	8,783	9,144	10,291	8,852	-1,439
Transfers Out	1,364	2,810	3,856	2,555	-1,301
Total Expenditures:	\$10,147	\$11,954	\$14,147	\$11,407	-\$2,740

**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 2016 is \$26.91 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 296 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	454	2,158	2,319	296	-2,023
Miscellaneous Revenues	0	37	0	0	0
Less 5% Statutory Reduction	0	0	-116	-15	101
Fund Balance	0	0	0	1,680	1,680
Total Revenues:	\$453	\$2,195	\$2,203	\$1,961	-\$242
<u>Expenditures</u>					
Operating Expenses	686	735	1,738	1,629	-109
Transfers Out	356	361	465	332	-133
Total Expenditures:	\$1,042	\$1,096	\$2,203	\$1,961	-\$242

**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 2016 is \$47.84 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 3,062 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	5,412	7,909	3,062	-4,847
Miscellaneous Revenues	-3	96	0	0	0
Less 5% Statutory Reduction	0	0	-395	-153	242
Fund Balance	0	0	6,855	5,352	-1,503
Total Revenues:	-\$3	\$5,507	\$14,369	\$8,261	-\$6,108
<u>Expenditures</u>					
Operating Expenses	4,823	4,946	11,921	6,460	-5,461
Transfers Out	1,832	1,864	2,448	1,801	-647
Total Expenditures:	\$6,655	\$6,810	\$14,369	\$8,261	-\$6,108

**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 2016 is \$52.42 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 3,093 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,413	3,963	5,541	3,093	-2,448
Miscellaneous Revenues	0	18	0	0	0
Less 5% Statutory Reduction	0	0	-277	-155	122
Fund Balance	0	0	0	1,688	1,688
Total Revenues:	\$2,413	\$3,981	\$5,264	\$4,626	-\$638
<u>Expenditures</u>					
Operating Expenses	2,703	2,749	3,936	3,650	-286
Transfers Out	990	1,008	1,328	976	-352
Total Expenditures:	\$3,693	\$3,757	\$5,264	\$4,626	-\$638

**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 2016 is \$2,895 per ERU, which is a slight reduction from FY15 and is anticipated to generate \$ 2,895 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,170	3,464	3,805	2,895	-910
Miscellaneous Revenues	0	18	0	0	0
Less 5% Statutory Reduction	0	0	-190	-145	45
Fund Balance	0	0	1,600	1,688	88
Total Revenues:	\$2,170	\$3,481	\$5,215	\$4,438	-\$777
<u>Expenditures</u>					
Operating Expenses	2,305	2,346	4,062	3,654	-408
Transfers Out	864	879	1,153	784	-369
Total Expenditures:	\$3,169	\$3,225	\$5,215	\$4,438	-\$777

**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. The Villagio MSBU was annexed in Fiscal Year 2015 into the City of St. Cloud by the City's Ordinances No. 2015-06, No. 2015-07 and No. 2015-08.

REVENUES:

No assessment rate was adopted for Fiscal Year 2016 as services are no longer provided. The disposition of remaining Fund Balance is provided for when repealed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,069	5,193	0	-5,193
Miscellaneous Revenues	-2	124	0	0	0
Less 5% Statutory Reduction	0	0	-260	0	260
Fund Balance	0	0	0	2,356	2,356
Total Revenues:	-\$2	\$3,193	\$4,933	\$2,356	-\$2,577
<u>Expenditures</u>					
Operating Expenses	2,495	2,197	3,993	2,356	-1,637
Transfers Out	671	685	940	0	-940
Total Expenditures:	\$3,166	\$2,882	\$4,933	\$2,356	-\$2,577

**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 2016 is \$27.50 per ERU, which is a slight increase from FY15 and is anticipated to generate \$ 6,903 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,907	3,936	6,662	6,903	241
Miscellaneous Revenues	2	15	0	0	0
Less 5% Statutory Reduction	0	0	-333	-345	-12
Fund Balance	0	0	0	1,905	1,905
Total Revenues:	\$2,908	\$3,952	\$6,329	\$8,463	\$2,134
<u>Expenditures</u>					
Operating Expenses	3,117	3,298	4,795	6,600	1,805
Transfers Out	1,134	1,155	1,534	1,863	329
Total Expenditures:	\$4,251	\$4,453	\$6,329	\$8,463	\$2,134

**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 2016 is \$13.87 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 1,997 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	8,876	11,775	1,997	-9,778
Miscellaneous Revenues	-1	178	0	0	0
Less 5% Statutory Reduction	0	0	-589	-100	489
Fund Balance	0	0	0	7,237	7,237
Total Revenues:	-\$1	\$9,054	\$11,186	\$9,134	-\$2,052
<u>Expenditures</u>					
Operating Expenses	4,757	4,277	8,920	7,323	-1,597
Transfers Out	1,743	1,770	2,266	1,811	-455
Total Expenditures:	\$6,500	\$6,047	\$11,186	\$9,134	-\$2,052

**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 2016 is \$67.12 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 7,853 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,065	8,499	9,874	7,853	-2,021
Miscellaneous Revenues	20	76	0	0	0
Less 5% Statutory Reduction	0	0	-494	-393	101
Transfers In	26	0	0	0	0
Fund Balance	0	0	1,500	3,249	1,749
Total Revenues:	\$5,110	\$8,575	\$10,880	\$10,709	-\$171
<u>Expenditures</u>					
Operating Expenses	5,947	5,164	8,217	8,438	221
Transfers Out	2,027	2,060	2,663	2,271	-392
Total Expenditures:	\$7,974	\$7,224	\$10,880	\$10,709	-\$171

**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 2016 is \$15.21 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 6,694 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	962	9,464	12,913	6,694	-6,219
Miscellaneous Revenues	0	22	0	0	0
Less 5% Statutory Reduction	0	0	-646	-335	311
Fund Balance	0	0	0	3,640	3,640
Total Revenues:	\$962	\$9,486	\$12,267	\$9,999	-\$2,268
<u>Expenditures</u>					
Operating Expenses	6,376	7,236	9,240	7,945	-1,295
Transfers Out	2,287	2,326	3,027	2,054	-973
Total Expenditures:	\$8,663	\$9,562	\$12,267	\$9,999	-\$2,268

**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 2016 is \$53.64 per ERU, which is a slight increase from FY15 and is anticipated to generate \$ 2,843 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,239	3,218	2,436	2,843	407
Miscellaneous Revenues	3	26	0	0	0
Less 5% Statutory Reduction	0	0	-122	-142	-20
Transfers In	19	0	0	0	0
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$1,262	\$3,244	\$3,314	\$2,701	-\$613
<u>Expenditures</u>					
Operating Expenses	1,438	2,458	2,523	2,189	-334
Transfers Out	607	616	791	512	-279
Total Expenditures:	\$2,045	\$3,074	\$3,314	\$2,701	-\$613

**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 2016 is \$16.78 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 3,140 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,161	3,621	6,277	3,140	-3,137
Miscellaneous Revenues	8	52	0	0	0
Less 5% Statutory Reduction	0	0	-314	-157	157
Fund Balance	0	0	0	2,858	2,858
Total Revenues:	\$1,169	\$3,674	\$5,963	\$5,841	-\$122
<u>Expenditures</u>					
Operating Expenses	2,463	2,617	4,672	4,661	-11
Transfers Out	1,097	1,114	1,291	1,180	-111
Total Expenditures:	\$3,560	\$3,731	\$5,963	\$5,841	-\$122

**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 2016 is \$41.90 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 20,824 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	10,132	25,836	27,136	20,824	-6,312
Miscellaneous Revenues	5	100	0	0	0
Less 5% Statutory Reduction	0	0	-1,357	-1,041	316
Fund Balance	0	0	5,725	5,792	67
Total Revenues:	\$10,138	\$25,935	\$31,504	\$25,575	-\$5,929
<u>Expenditures</u>					
Operating Expenses	15,154	15,833	23,680	20,199	-3,481
Transfers Out	4,882	6,022	7,824	5,376	-2,448
Total Expenditures:	\$20,036	\$21,855	\$31,504	\$25,575	-\$5,929

**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 2016 is \$85.43 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 598 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,813	797	700	599	-101
Miscellaneous Revenues	-1	24	0	0	0
Less 5% Statutory Reduction	0	0	-35	-30	5
Fund Balance	0	0	1,174	1,285	111
Total Revenues:	\$1,813	\$821	\$1,839	\$1,854	\$15
<u>Expenditures</u>					
Operating Expenses	501	496	1,495	1,551	56
Transfers Out	288	291	344	303	-41
Total Expenditures:	\$789	\$787	\$1,839	\$1,854	\$15

**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 2016 is \$92.17 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 553 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,788	773	861	553	-308
Miscellaneous Revenues	-1	22	0	0	0
Less 5% Statutory Reduction	0	0	-43	-28	15
Fund Balance	0	0	1,000	1,306	306
Total Revenues:	\$1,788	\$795	\$1,818	\$1,831	\$13
<u>Expenditures</u>					
Operating Expenses	484	479	1,481	1,534	53
Transfers Out	283	286	337	297	-40
Total Expenditures:	\$767	\$765	\$1,818	\$1,831	\$13

**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 2016 is \$41.40 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 7,183 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,476	7,194	13,422	7,183	-6,239
Miscellaneous Revenues	1	21	0	0	0
Less 5% Statutory Reduction	0	0	-671	-359	312
Fund Balance	0	0	0	4,091	4,091
Total Revenues:	\$1,477	\$7,215	\$12,751	\$10,915	-\$1,836
<u>Expenditures</u>					
Operating Expenses	6,489	5,848	9,699	8,707	-992
Transfers Out	2,347	2,384	3,052	2,208	-844
Total Expenditures:	\$8,836	\$8,232	\$12,751	\$10,915	-\$1,836

**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 2016 is \$83.82 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 2,850 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,153	4,772	6,746	2,850	-3,896
Miscellaneous Revenues	8	10	0	0	0
Less 5% Statutory Reduction	0	0	-337	-142	195
Fund Balance	0	0	500	1,307	807
Total Revenues:	\$3,161	\$4,783	\$6,909	\$4,015	-\$2,894
<u>Expenditures</u>					
Operating Expenses	3,424	3,471	5,033	3,158	-1,875
Transfers Out	1,383	1,409	1,876	857	-1,019
Total Expenditures:	\$4,807	\$4,880	\$6,909	\$4,015	-\$2,894

**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 2016 is \$19.63 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 5,869 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	10,066	9,532	5,869	-3,663
Miscellaneous Revenues	0	34	0	0	0
Less 5% Statutory Reduction	0	0	-477	-293	184
Fund Balance	0	0	1,500	2,796	1,296
Total Revenues:	\$0	\$10,099	\$10,555	\$8,372	-\$2,183
<u>Expenditures</u>					
Operating Expenses	4,687	5,308	7,984	6,615	-1,369
Transfers Out	0	1,952	2,571	1,757	-814
Total Expenditures:	\$4,687	\$7,260	\$10,555	\$8,372	-\$2,183

**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:

The assessment rate for Fiscal Year 2016 is \$22.24 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 1,201 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,094	1,201	-2,893
Miscellaneous Revenues	-1	17	0	0	0
Less 5% Statutory Reduction	0	0	-205	-60	145
Fund Balance	0	0	0	2,394	2,394
Total Revenues:	-\$1	\$17	\$3,889	\$3,535	-\$354
<u>Expenditures</u>					
Operating Expenses	1,410	1,317	3,169	2,795	-374
Transfers Out	557	565	720	740	20
Total Expenditures:	\$1,967	\$1,882	\$3,889	\$3,535	-\$354

**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 2016 is \$20.70 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 10,971 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,875	11,475	16,520	10,971	-5,549
Miscellaneous Revenues	2	65	0	0	0
Less 5% Statutory Reduction	0	0	-826	-549	277
Fund Balance	0	0	3,000	6,215	3,215
Total Revenues:	\$5,877	\$11,540	\$18,694	\$16,637	-\$2,057
<u>Expenditures</u>					
Operating Expenses	7,738	7,865	14,246	13,239	-1,007
Transfers Out	3,467	3,517	4,448	3,398	-1,050
Total Expenditures:	\$11,205	\$11,382	\$18,694	\$16,637	-\$2,057

**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 2016 is \$43.53 per ERU, which is a slight reduction from FY15 and is anticipated to generate \$ 3439 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,113	3,250	4,321	3,439	-882
Miscellaneous Revenues	1	25	0	0	0
Less 5% Statutory Reduction	0	0	-216	-172	44
Fund Balance	0	0	1,000	1,862	862
Total Revenues:	\$1,114	\$3,275	\$5,105	\$5,129	\$24
<u>Expenditures</u>					
Operating Expenses	1,999	2,202	3,950	4,134	184
Transfers Out	866	881	1,155	995	-160
Total Expenditures:	\$2,865	\$3,083	\$5,105	\$5,129	\$24

**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 2016 is \$67.76 per ERU, which is a slight reduction from FY15 and is anticipated to generate \$ 1,694 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	696	2,105	2,337	1,694	-643
Miscellaneous Revenues	1	14	0	0	0
Less 5% Statutory Reduction	0	0	-117	-85	32
Total Revenues:	\$697	\$2,119	\$2,220	\$1,609	-\$611
<u>Expenditures</u>					
Operating Expenses	1,249	1,382	1,638	1,289	-349
Transfers Out	102	425	582	320	-262
Total Expenditures:	\$1,351	\$1,807	\$2,220	\$1,609	-\$611

**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 2016 as sufficient Fund Balance \$7,837 is available to sustain this MSBU.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,864	0	-4,864
Miscellaneous Revenues	-6	133	0	0	0
Less 5% Statutory Reduction	0	0	-243	0	243
Fund Balance	0	0	10,326	7,837	-2,489
Total Revenues:	-\$6	\$133	\$14,947	\$7,837	-\$7,110
<u>Expenditures</u>					
Operating Expenses	3,615	2,880	13,378	6,821	-6,557
Transfers Out	1,204	1,223	1,569	1,016	-553
Total Expenditures:	\$4,819	\$4,103	\$14,947	\$7,837	-\$7,110

**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:

No assessment rate was adopted for Fiscal Year 2016 as sufficient Fund Balance \$3,851 is available to sustain this MSBU.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,465	4,790	3,960	0	-3,960
Miscellaneous Revenues	4	26	0	0	0
Less 5% Statutory Reduction	0	0	-198	0	198
Transfers In	0	2,439	0	0	0
Fund Balance	0	0	0	3,851	3,851
Total Revenues:	\$2,469	\$7,255	\$3,762	\$3,851	\$89
<u>Expenditures</u>					
Operating Expenses	971	3,325	2,847	3,096	249
Transfers Out	435	989	915	755	-160
Total Expenditures:	\$1,406	\$4,314	\$3,762	\$3,851	\$89

**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 Fund113-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 2016 is \$16.94 per ERU, which remains the same as FY15 and is anticipated to generate \$ 99,976 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	140,421	104,353	99,976	99,976	0
Miscellaneous Revenues	9,313	347	0	0	0
Less 5% Statutory Reduction	0	0	-4,999	-4,999	0
Transfers In	0	179,064	0	0	0
Fund Balance	0	0	206,361	76,068	-130,293
Total Revenues:	\$149,733	\$283,764	\$301,338	\$171,045	-\$130,293
<u>Expenditures</u>					
Operating Expenses	78,794	108,000	265,428	142,449	-122,979
Transfers Out	27,522	28,652	35,910	28,596	-7,314
Total Expenditures:	\$106,316	\$136,652	\$301,338	\$171,045	-\$130,293

**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 Fund113-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 fund by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2016 is \$41.52 per ERU, which is an increase from FY15 and is anticipated to generate \$ 68,649 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	41,793	48,168	39,996	68,649	28,653
Miscellaneous Revenues	32,963	274	0	0	0
Less 5% Statutory Reduction	0	0	-2,000	-3,432	-1,432
Transfers In	0	40,063	0	0	0
Fund Balance	0	0	67,684	3,096	-64,588
Total Revenues:	\$74,756	\$88,505	\$105,680	\$68,313	-\$37,367
<u>Expenditures</u>					
Operating Expenses	26,424	56,970	86,763	53,114	-33,649
Transfers Out	7,834	16,460	18,917	15,199	-3,718
Total Expenditures:	\$34,258	\$73,430	\$105,680	\$68,313	-\$37,367

**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 2016 is \$53.29 per ERU, which is a reduction from FY15 and is anticipated to generate \$ 2,238 in revenues to provide the above services. The Fund Balance will also be used to support those services.

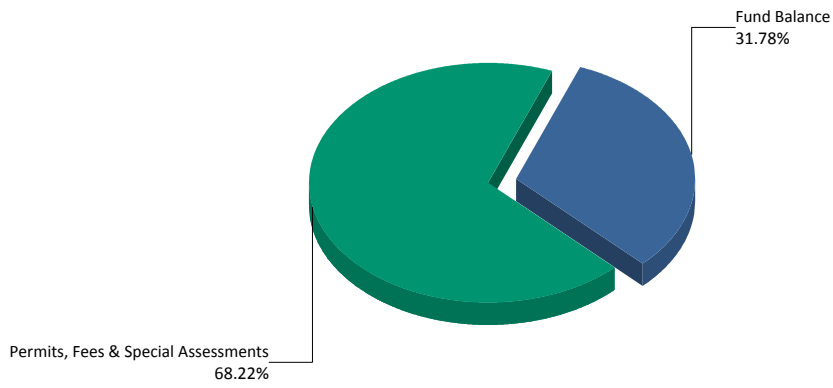
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,733	2,311	3,718	2,238	-1,480
Miscellaneous Revenues	8	27	0	0	0
Less 5% Statutory Reduction	0	0	-186	-112	74
Fund Balance	0	0	0	1,805	1,805
Total Revenues:	\$3,741	\$2,338	\$3,532	\$3,931	\$399
<u>Expenditures</u>					
Operating Expenses	1,839	1,540	2,724	3,128	404
Transfers Out	620	630	808	803	-5
Total Expenditures:	\$2,459	\$2,170	\$3,532	\$3,931	\$399

FUND 129-STREET LIGHTING MSBU

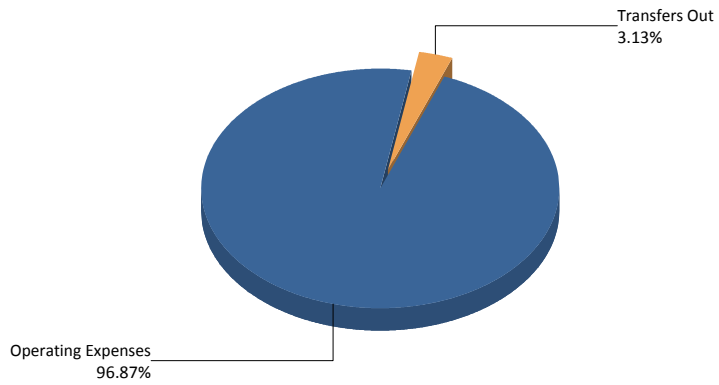
Programs & Services:

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 20.05% from the FY15 Adopted Budget.

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 \$ 70,835 as a result of increases to operating expenses. The Fund Balance provides additional support to this Fund, which is projected to increase by 65.3% in FY16.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	210,553	325,024	283,046	299,667	16,621
Miscellaneous Revenues	287	2,191	0	0	0
Less 5% Statutory Reduction	0	0	-14,151	-15,097	-946
Transfers In	91	161,410	0	0	0
Fund Balance	0	0	84,470	139,630	55,160
Total Revenues:	\$210,931	\$488,625	\$353,365	\$424,200	\$70,835
Expenditures					
Operating Expenses	226,937	292,655	336,301	410,912	74,611
Transfers Out	14,655	14,119	17,064	13,288	-3,776
Total Expenditures:	\$241,592	\$306,774	\$353,365	\$424,200	\$70,835

**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 2016 is \$81.13 per platted lot, which remains the same as FY15, and is anticipated to generate \$ 30,261 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,926	26,878	30,261	30,261	0
Miscellaneous Revenues	1	122	0	0	0
Less 5% Statutory Reduction	0	0	-1,513	-1,513	0
Fund Balance	0	0	6,556	6,556	0
Total Revenues:	\$5,927	\$27,000	\$35,304	\$35,304	\$0
<u>Expenditures</u>					
Operating Expenses	25,883	26,584	33,607	34,196	589
Transfers Out	1,782	1,469	1,697	1,108	-589
Total Expenditures:	\$27,665	\$28,053	\$35,304	\$35,304	\$0

**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 2016 is \$38.38 per platted lot, which remains unchanged from FY15, and is anticipated to generate \$ 3,109 in revenues that will be utilized to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,970	1,771	3,109	3,109	0
Miscellaneous Revenues	0	22	0	0	0
Less 5% Statutory Reduction	0	0	-155	-155	0
Total Revenues:	\$2,970	\$1,792	\$2,954	\$2,954	\$0
<u>Expenditures</u>					
Operating Expenses	2,092	2,153	2,813	2,862	49
Transfers Out	149	122	141	92	-49
Total Expenditures:	\$2,241	\$2,275	\$2,954	\$2,954	\$0

**FUND 129-STREET LIGHTING MSBU
CJ'S LANDING MSBU**

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 2016 is \$36.25 per platted lot, which remains unchanged from FY15, and is anticipated to generate \$ 870 in revenues that will be utilized to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	829	870	870	0
Miscellaneous Revenues	0	7	0	0	0
Less 5% Statutory Reduction	0	0	-44	-44	0
Total Revenues:	\$0	\$837	\$826	\$826	\$0
<u>Expenditures</u>					
Operating Expenses	585	599	787	800	13
Transfers Out	35	31	39	26	-13
Total Expenditures:	\$620	\$630	\$826	\$826	\$0

**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 2016 is \$30.52 per platted lot, which is an increase from FY15 and is anticipated to generate \$14,955 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,792	12,857	13,573	14,955	1,382
Miscellaneous Revenues	16	77	0	0	0
Less 5% Statutory Reduction	0	0	-679	-748	-69
Transfers In	20	0	0	0	0
Fund Balance	0	0	4,731	2,001	-2,730
Total Revenues:	\$11,827	\$12,934	\$17,625	\$16,208	-\$1,417
<u>Expenditures</u>					
Operating Expenses	12,955	13,566	16,776	15,700	-1,076
Transfers Out	934	784	849	508	-341
Total Expenditures:	\$13,889	\$14,350	\$17,625	\$16,208	-\$1,417

**FUND 129-STREET LIGHTING MSBU
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 2016 is \$47.77 per platted lot, and is an increase from FY15 and is anticipated to generate \$11,608 in revenues to provide the above services. .

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,054	8,823	8,034	11,608	3,574
Miscellaneous Revenues	11	55	0	0	0
Less 5% Statutory Reduction	0	0	-402	-580	-178
Transfers In	2	0	0	0	0
Fund Balance	0	0	3,515	0	-3,515
Total Revenues:	\$6,067	\$8,878	\$11,147	\$11,028	-\$119
<u>Expenditures</u>					
Operating Expenses	8,426	8,819	10,610	10,683	73
Transfers Out	594	490	537	345	-192
Total Expenditures:	\$9,020	\$9,309	\$11,147	\$11,028	-\$119

**FUND 129-STREET LIGHTING MSBU
REGAL OAK SHORES UNT VIII**

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 2016 is \$77.49 per platted lot, which is an increase from FY15 and is anticipated to generate \$ 3,177 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,357	3,022	2,158	3,177	1,019
Miscellaneous Revenues	4	20	0	0	0
Less 5% Statutory Reduction	0	0	-108	-159	-51
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$1,360	\$3,043	\$3,050	\$3,018	-\$32
<u>Expenditures</u>					
Operating Expenses	2,191	2,328	2,903	2,924	21
Transfers Out	154	127	147	94	-53
Total Expenditures:	\$2,345	\$2,455	\$3,050	\$3,018	-\$32

**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 2016 is \$65.00 per platted lot and is anticipated to generate \$ 1,040 in revenues to provide the above services.. However, the revenue below is allocated to Fund Balance which will be adjusted in the FY16 First Amendment.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,389	168	0	-168
Miscellaneous Revenues	0	13	0	0	0
Less 5% Statutory Reduction	0	0	-8	-52	-44
Fund Balance	0	0	1,000	1,040	40
Total Revenues:	\$0	\$1,402	\$1,160	\$988	-\$172
<u>Expenditures</u>					
Operating Expenses	674	735	1,160	957	-203
Transfers Out	67	67	0	31	31
Total Expenditures:	\$741	\$802	\$1,160	\$988	-\$172

**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 2016 is \$26.26 per platted lot, which is an increase over FY15 and is anticipated to generate \$ 3,177 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,494	2,328	1,944	3,177	1,233
Miscellaneous Revenues	1	19	0	0	0
Less 5% Statutory Reduction	0	0	-97	-159	-62
Fund Balance	0	0	1,200	0	-1,200
Total Revenues:	\$1,495	\$2,348	\$3,047	\$3,018	-\$29
<u>Expenditures</u>					
Operating Expenses	1,967	2,090	2,900	2,924	24
Transfers Out	178	147	147	94	-53
Total Expenditures:	\$2,145	\$2,237	\$3,047	\$3,018	-\$29

**FUND 129-STREET LIGHTING MSBU
PINE GROVE PARK MSBU**

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 2016 is \$12.92 per platted lot, which remains the same as FY15, and is anticipated to generate \$ 6,848 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	13	4,272	6,848	6,848	0
Miscellaneous Revenues	0	33	0	0	0
Less 5% Statutory Reduction	0	0	-342	-342	0
Total Revenues:	\$13	\$4,305	\$6,506	\$6,506	\$0
<u>Expenditures</u>					
Operating Expenses	4,921	5,933	6,195	6,303	108
Transfers Out	297	269	311	203	-108
Total Expenditures:	\$5,218	\$6,202	\$6,506	\$6,506	\$0

**FUND 129-STREET LIGHTING MSBU
HILLIARD PLACE MSBU**

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 2016 is \$51.47 per platted lot and is anticipated to generate \$ 978 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,238	1,192	0	978	978
Miscellaneous Revenues	3	23	0	0	0
Less 5% Statutory Reduction	0	0	0	-49	-49
Fund Balance	0	0	1,727	0	-1,727
Total Revenues:	\$1,241	\$1,215	\$1,727	\$929	-\$798
<u>Expenditures</u>					
Operating Expenses	561	585	1,643	900	-743
Transfers Out	59	49	84	29	-55
Total Expenditures:	\$620	\$634	\$1,727	\$929	-\$798

**FUND 129-STREET LIGHTING MSBU
ADRIANE PARK MSBU**

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 2016 is \$99.98 per platted lot, which is a slight increase from FY15 and is anticipated to generate \$ 5,499 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,532	5,357	4,521	5,499	978
Miscellaneous Revenues	1	20	0	0	0
Less 5% Statutory Reduction	0	0	-226	-275	-49
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$2,533	\$5,377	\$5,295	\$5,224	-\$71
<u>Expenditures</u>					
Operating Expenses	4,198	4,522	5,041	5,061	20
Transfers Out	267	220	254	163	-91
Total Expenditures:	\$4,465	\$4,742	\$5,295	\$5,224	-\$71

**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 2016 is \$34.81 per platted lot, which is an increase from FY15 and is anticipated to generate \$ 5,918 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,181	5,079	4,442	5,918	1,476
Miscellaneous Revenues	4	41	0	0	0
Less 5% Statutory Reduction	0	0	-222	-296	-74
Fund Balance	0	0	2,809	750	-2,059
Total Revenues:	\$3,185	\$5,120	\$7,029	\$6,372	-\$657
<u>Expenditures</u>					
Operating Expenses	4,192	4,513	6,690	6,172	-518
Transfers Out	356	294	339	200	-139
Total Expenditures:	\$4,548	\$4,807	\$7,029	\$6,372	-\$657

**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 2016 is \$40.17 per platted lot, which is an increase over FY15 and is anticipated to generate \$ 8,556 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,012	9,077	7,176	8,556	1,380
Miscellaneous Revenues	10	55	0	0	0
Less 5% Statutory Reduction	0	0	-359	-428	-69
Fund Balance	0	0	1,421	0	-1,421
Total Revenues:	\$3,022	\$9,131	\$8,238	\$8,128	-\$110
<u>Expenditures</u>					
Operating Expenses	6,179	6,566	7,842	7,874	32
Transfers Out	356	367	396	254	-142
Total Expenditures:	\$6,535	\$6,933	\$8,238	\$8,128	-\$110

**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 2016, which remains unchanged from FY15 to provide the above services. However, the revenue below is allocated to Fund Balance which will be adjusted in the FY16 First Amendment.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	143	1,429	1,243	0	-1,243
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	-62	-62	0
Fund Balance	0	0	0	1,243	1,243
Total Revenues:	\$142	\$1,438	\$1,181	\$1,181	\$0
<u>Expenditures</u>					
Operating Expenses	943	970	1,124	1,144	20
Transfers Out	71	59	57	37	-20
Total Expenditures:	\$1,014	\$1,029	\$1,181	\$1,181	\$0

**FUND 129-STREET LIGHTING MSBU
MORELAND ESTATE**

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 2016 is \$31.84 per platted lot, which remains the same as FY15 and is anticipated to generate \$ 2,324 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,011	2,739	2,324	2,324	0
Miscellaneous Revenues	1	17	0	0	0
Less 5% Statutory Reduction	0	0	-116	-116	0
Fund Balance	0	0	500	500	0
Total Revenues:	\$1,013	\$2,756	\$2,708	\$2,708	\$0
<u>Expenditures</u>					
Operating Expenses	1,968	2,092	2,578	2,623	45
Transfers Out	137	113	130	85	-45
Total Expenditures:	\$2,105	\$2,205	\$2,708	\$2,708	\$0

**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 2016 is \$4.41 per platted lot, which is a reduction from FY15 and is anticipated to generate sufficient revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	606	598	622	75	-547
Miscellaneous Revenues	0	12	0	0	0
Less 5% Statutory Reduction	0	0	-31	-4	27
Fund Balance	0	0	0	500	500
Total Revenues:	\$606	\$610	\$591	\$571	-\$20
<u>Expenditures</u>					
Operating Expenses	230	236	563	553	-10
Transfers Out	30	24	28	18	-10
Total Expenditures:	\$260	\$260	\$591	\$571	-\$20

**FUND 129-STREET LIGHTING MSBU
PEBBLE POINT**

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 2016 is \$20.29 per platted lot, which is an increase from FY15 and is anticipated to generate \$ 10,388 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,633	7,872	6,185	10,388	4,203
Miscellaneous Revenues	2	49	0	0	0
Less 5% Statutory Reduction	0	0	-309	-519	-210
Fund Balance	0	0	4,083	0	-4,083
Total Revenues:	\$6,635	\$7,921	\$9,959	\$9,869	-\$90
<u>Expenditures</u>					
Operating Expenses	7,321	7,754	9,478	9,561	83
Transfers Out	594	490	481	308	-173
Total Expenditures:	\$7,915	\$8,244	\$9,959	\$9,869	-\$90

**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 2016 is \$46.72 per platted lot, which is an increase from FY15 and is anticipated to generate \$ 3,177 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,342	3,105	1,768	3,177	1,409
Miscellaneous Revenues	6	33	0	0	0
Less 5% Statutory Reduction	0	0	-88	-159	-71
Fund Balance	0	0	1,362	0	-1,362
Total Revenues:	\$1,348	\$3,139	\$3,042	\$3,018	-\$24
<u>Expenditures</u>					
Operating Expenses	2,072	2,201	2,895	2,924	29
Transfers Out	154	127	147	94	-53
Total Expenditures:	\$2,226	\$2,328	\$3,042	\$3,018	-\$24

**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 2016 is \$75.00 per platted lot, which is slightly higher than FY15 and is anticipated to generate \$ 3,300 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,284	3,803	2,334	3,300	966
Miscellaneous Revenues	0	19	0	0	0
Less 5% Statutory Reduction	0	0	-117	-165	-48
Fund Balance	0	0	1,531	0	-1,531
Total Revenues:	\$2,284	\$3,822	\$3,748	\$3,135	-\$613
<u>Expenditures</u>					
Operating Expenses	2,820	2,929	3,567	3,037	-530
Transfers Out	190	157	181	98	-83
Total Expenditures:	\$3,010	\$3,086	\$3,748	\$3,135	-\$613

**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 2016 is \$14.40 per platted lot and is anticipated to generate \$ 288 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	579	711	0	288	288
Miscellaneous Revenues	-1	17	0	0	0
Less 5% Statutory Reduction	0	0	0	-14	-14
Fund Balance	0	0	1,528	300	-1,228
Total Revenues:	\$578	\$728	\$1,528	\$574	-\$954
<u>Expenditures</u>					
Operating Expenses	284	308	1,453	556	-897
Transfers Out	36	29	75	18	-57
Total Expenditures:	\$320	\$337	\$1,528	\$574	-\$954

**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 2016 is \$15.74 per platted lot, which remains the same as FY15 and is anticipated to generate \$ 897 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,102	3,566	897	897	0
Miscellaneous Revenues	1	26	0	0	0
Less 5% Statutory Reduction	0	0	-45	-45	0
Fund Balance	0	0	2,057	2,057	0
Total Revenues:	\$2,103	\$3,592	\$2,909	\$2,909	\$0
<u>Expenditures</u>					
Operating Expenses	2,308	2,360	2,768	2,817	49
Transfers Out	178	147	141	92	-49
Total Expenditures:	\$2,486	\$2,507	\$2,909	\$2,909	\$0

**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:

No assessment rate was adopted for Fiscal Year 2016 as sufficient Fund Balance is available to sustain this MSBU.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	728	718	0	0	0
Miscellaneous Revenues	0	14	0	0	0
Fund Balance	0	0	744	744	0
Total Revenues:	\$728	\$732	\$744	\$744	\$0
<u>Expenditures</u>					
Operating Expenses	350	319	708	720	12
Transfers Out	36	29	36	24	-12
Total Expenditures:	\$386	\$348	\$744	\$744	\$0

**FUND 129-STREET LIGHTING MSBU
LANDINGS@LAKE RUNNYMEADE MSBU**

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 2016 as services are no longer provided. The disposition of remaining Fund Balance is provided for when repealed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	-1	12	0	0	0
Fund Balance	0	0	0	1,074	1,074
Total Revenues:	-\$1	\$12	\$0	\$1,074	\$1,074
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,074	1,074
Total Expenditures:	\$0	\$0	\$0	\$1,074	\$1,074

**FUND 129-STREET LIGHTING 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 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 2016 is \$134.37 per platted lot which increased over FY15 and is anticipated to generate \$25,665 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	17,713	17,428	22,620	25,665	3,045
Miscellaneous Revenues	43	92	0	0	0
Less 5% Statutory Reduction	0	0	-1,131	-1,283	-152
Fund Balance	0	0	2,096	0	-2,096
Total Revenues:	\$17,756	\$17,520	\$23,585	\$24,382	\$797
<u>Expenditures</u>					
Operating Expenses	21,018	20,995	22,454	23,620	1,166
Transfers Out	1,485	1,225	1,131	762	-369
Total Expenditures:	\$22,503	\$22,220	\$23,585	\$24,382	\$797

**FUND 129-STREET LIGHTING MSBU
KALIGA DR MSBU**

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 2016 is \$32.30 per platted lot, which remains the same as FY15 and is anticipated to generate \$ 2,487 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,535	2,487	2,487	0
Miscellaneous Revenues	0	35	0	0	0
Less 5% Statutory Reduction	0	0	-124	-124	0
Total Revenues:	\$0	\$2,570	\$2,363	\$2,363	\$0
<u>Expenditures</u>					
Operating Expenses	1,951	1,821	2,250	2,289	39
Transfers Out	125	103	113	74	-39
Total Expenditures:	\$2,076	\$1,924	\$2,363	\$2,363	\$0

**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.

REVENUES:

The assessment rate for Fiscal Year 2016 is \$219.29 per platted lot, which is an increase from FY15 and is anticipated to generate \$ 12,938 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	25,024	21,780	9,539	12,938	3,399
Miscellaneous Revenues	0	135	0	0	0
Less 5% Statutory Reduction	0	0	-477	-647	-170
Fund Balance	0	0	7,796	4,221	-3,575
Total Revenues:	\$25,024	\$21,915	\$16,858	\$16,512	-\$346
<u>Expenditures</u>					
Operating Expenses	20,288	13,566	15,921	15,993	72
Transfers Out	0	833	937	519	-418
Total Expenditures:	\$20,288	\$14,399	\$16,858	\$16,512	-\$346

**FUND 129-STREET LIGHTING MSBU
LEGACY PARK**

COST CENTER SUMMARY - (9309):

TRENDS & ISSUES:

The Legacy Park Street Light 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 2016 is \$223.47 per platted lot, which is a reduction from FY15 and is anticipated to generate \$32,180 in revenues to provide the above services. Also, Balance Forward contributes the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	38,243	38,215	32,180	-6,035
Miscellaneous Revenues	0	521	0	0	0
Less 5% Statutory Reduction	0	0	-1,911	-1,609	302
Fund Balance	0	0	0	5,000	5,000
Total Revenues:	\$0	\$38,765	\$36,304	\$35,571	-\$733
<u>Expenditures</u>					
Operating Expenses	0	31,991	34,566	34,456	-110
Transfers Out	0	0	1,738	1,115	-623
Total Expenditures:	\$0	\$31,991	\$36,304	\$35,571	-\$733

**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 2016 is \$100.98 per platted lot, which remains the same as FY15 and is anticipated to generate \$11,815 in revenues to provide the above services. Also, additional revenue is provided by Balance Forward.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,036	8,830	11,815	11,815	0
Miscellaneous Revenues	11	65	0	0	0
Less 5% Statutory Reduction	0	0	-591	-591	0
Transfers In	69	0	0	0	0
Fund Balance	0	0	0	500	500
Total Revenues:	\$3,116	\$8,896	\$11,224	\$11,724	\$500
<u>Expenditures</u>					
Operating Expenses	7,856	8,404	10,687	11,357	670
Transfers Out	594	490	537	367	-170
Total Expenditures:	\$8,450	\$8,894	\$11,224	\$11,724	\$500

**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 2016 is \$40.29 per platted lot, which is a slight increase from FY15 and is anticipated to generate \$ 7,695 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	751	7,756	7,260	7,695	435
Miscellaneous Revenues	0	18	0	0	0
Less 5% Statutory Reduction	0	0	-363	-385	-22
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$750	\$7,775	\$7,897	\$7,310	-\$587
<u>Expenditures</u>					
Operating Expenses	6,301	6,728	7,518	7,082	-436
Transfers Out	386	318	379	228	-151
Total Expenditures:	\$6,687	\$7,046	\$7,897	\$7,310	-\$587

**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 2016 is \$10.00 per platted lot, which is a reduction from FY15 and is anticipated to generate \$ 61,170 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	107,704	93,573	85,822	61,170	-24,652
Miscellaneous Revenues	174	495	0	0	0
Less 5% Statutory Reduction	0	0	-4,291	-3,058	1,233
Transfers In	0	158,918	0	0	0
Fund Balance	0	0	23,492	113,144	89,652
Total Revenues:	\$107,878	\$252,986	\$105,023	\$171,256	\$66,233
<u>Expenditures</u>					
Operating Expenses	75,864	86,955	99,972	165,828	65,856
Transfers Out	5,346	4,408	5,051	5,428	377
Total Expenditures:	\$81,210	\$91,363	\$105,023	\$171,256	\$66,233

**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. Resolution No. 12-079R establishes the above services for this MSBU under this Fund.

REVENUES:

The assessment rate for Fiscal Year 2016 is \$0.01 per square foot, which remains the same as FY15 and is anticipated to generate \$ 1,407 in revenues to provide the above services. . However, an adjustment will be made in the First Amendment to appropriate the above revenue as it was inadvertently omitted from the Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,328	1,328	1,407	0	-1,407
Miscellaneous Revenues	3	21	0	0	0
Less 5% Statutory Reduction	0	0	-70	0	70
Transfers In	0	2,492	0	0	0
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$1,330	\$3,841	\$2,337	\$0	-\$2,337
<u>Expenditures</u>					
Operating Expenses	540	655	2,224	0	-2,224
Transfers Out	65	54	113	0	-113
Total Expenditures:	\$605	\$709	\$2,337	\$0	-\$2,337

**FUND 129-STREET LIGHTING MSBU
BLACKSTONE**

COST CENTER SUMMARY - (9362):

TRENDS & ISSUES:

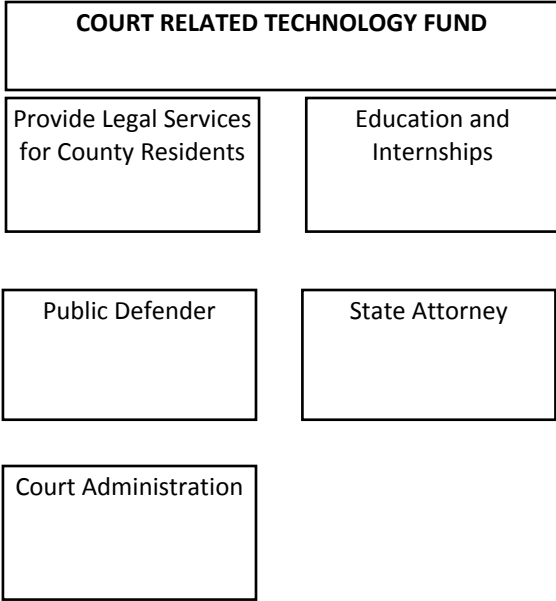
The Blackstone Street Lighting MSBU was established for the purpose of funding the lighting cost, repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Initial Assessment Resolution No. 13-044R per the request of the Homeowners Associations. Due to a calculated error in FY15 funding generated to support operations were lower than needed. During the second Amendment to the FY15 Budget the General Fund transferred funds to Blackstone which needs to be refunded.

REVENUES:

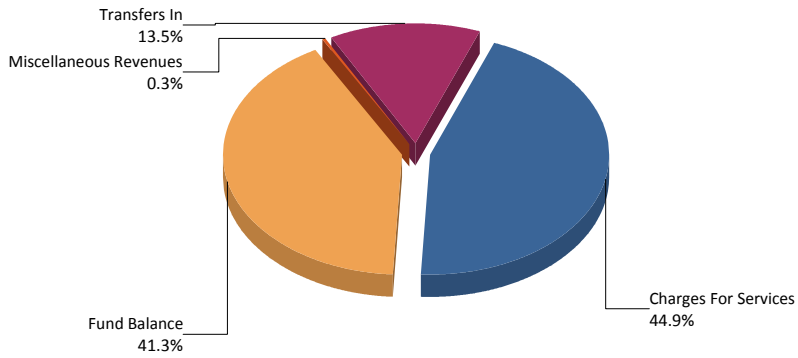
The assessment rate for Fiscal Year 2016 is \$300.12 per platted lot, which is an increase from FY15 and is anticipated to generate \$ 30,312 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	26,135	5,404	30,312	24,908
Miscellaneous Revenues	0	93	0	0	0
Less 5% Statutory Reduction	0	0	-270	-1,516	-1,246
Fund Balance	0	0	12,322	0	-12,322
Total Revenues:	\$0	\$26,228	\$17,456	\$28,796	\$11,340
<u>Expenditures</u>					
Operating Expenses	0	23,377	16,608	27,922	11,314
Transfers Out	0	1,077	848	874	26
Total Expenditures:	\$0	\$24,454	\$17,456	\$28,796	\$11,340

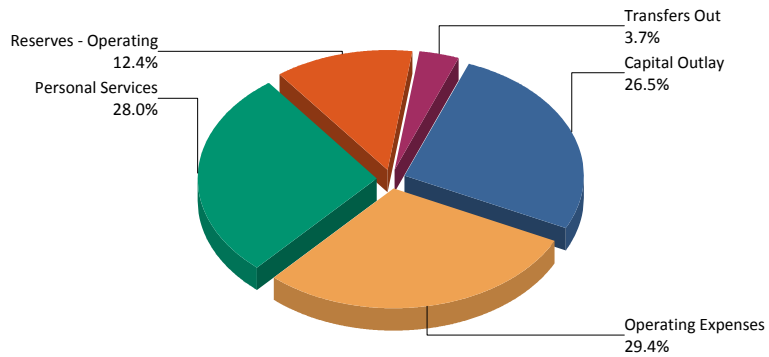
FUND 130-COURT RELATED TECHNOLOGY FUND



Revenues



Expenditures



FUND 130-COURT RELATED TECHNOLOGY FUND

FUND SUMMARY:

TRENDS & ISSUES:

Funding supports budget requests of the Public Defender, State Attorney and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers. Personal Services increased 3.6% as a result of a 3.5% Cost of Living Adjustment (COLA) and Operating Expenses decreased 8.67%. Capital Outlay provides funding primarily for Wireless upgrades at the court house. Overall, the FY16 Budget decreased 27.13% compared to the FY15 Adopted Budget.

REVENUES:

Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court. Other sources of revenue include interest, a Transfer In from the General Fund to support operations and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	775,720	690,232	575,847	756,100	180,253
Miscellaneous Revenues	801	10,027	9,352	4,500	-4,852
Less 5% Statutory Reduction	0	0	-29,260	-38,030	-8,770
Transfers In	844	0	0	227,502	227,502
Fund Balance	0	0	1,703,051	696,128	-1,006,923
Total Revenues:	\$777,365	\$700,259	\$2,258,990	\$1,646,200	\$-612,790
Expenditures					
Personal Services	417,158	432,706	444,528	460,627	16,099
Operating Expenses	367,809	512,123	530,824	484,800	-46,024
Capital Outlay	90,649	145,772	339,700	435,900	96,200
Transfers Out	51,100	91,685	46,456	61,204	14,748
Reserves - Operating	0	0	214,046	203,669	-10,377
Reserves - Stability	0	0	683,436	0	-683,436
Total Expenditures:	\$926,716	\$1,182,286	\$2,258,990	\$1,646,200	\$-612,790

PERSONNEL

	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	5.00	5.00	5.00	5.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	5.00	5.00	5.00	5.00	0.00

**FUND 130-COURT RELATED TECHNOLOGY FUND
COURT ADMINISTRATION TECHNOLOGY**

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 3.62% over the FY15 Adopted Budget due to a 3.5% Cost of Living Adjustment (COLA) and Operating Expenses decreased by 50.42%. Capital Outlay reflects funding primarily for the wireless network upgrades at the court house.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	417,158	432,706	444,528	460,627	16,099
Operating Expenses	74,321	169,004	193,874	96,112	-97,762
Capital Outlay	59,287	121,257	261,200	362,400	101,200
Total Expenditures:	\$550,766	\$722,967	\$899,602	\$919,139	\$19,537

**FUND 130-COURT RELATED TECHNOLOGY FUND
STATE ATTORNEY TECHNOLOGY**

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 FY16 Adopted Budget increased 49.16% from the FY15 Adopted Budget to support their paperless initiatives.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	44,078	62,395	71,950	123,688	51,738
Capital Outlay	8,889	7,835	45,500	51,500	6,000
Total Expenditures:	\$52,966	\$70,230	\$117,450	\$175,188	\$57,738

**FUND 130-COURT RELATED TECHNOLOGY FUND
PUBLIC DEFENDER TECHNOLOGY**

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 decreased 33.3% from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	249,410	280,724	265,000	265,000	0
Capital Outlay	14,076	16,680	33,000	22,000	-11,000
Total Expenditures:	\$263,486	\$297,404	\$298,000	\$287,000	-\$11,000

**FUND 134 – COUNTYWIDE FIRE FUND
FIRE RESCUE AND EMS**

DEPARTMENTAL OBJECTIVE:

The FY16 Fire Rescue & EMS Department budget was developed with the overall goal of increasing the current level of service to the citizens and visitors of Osceola County. This will be accomplished by placing an additional Engine Company into service in the Buena Ventura Lakes Community. This will reduce the response time required to establish an effective fire fighting force for structure fires as well as responses to emergency medical incidents. This is the first step in achieving the goals outlined in the Fire Element as a part of the County's Comprehensive Plan. Additionally, and in accordance with a goal included in Osceola County Strategic plan to create great neighborhoods which are safe and livable, a continued emphasis on equipment replacement, facility replacement and the development of a new training facility are recognized as top Department priorities.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Improved Insurance Services Organization (ISO) Rating

- In December 2014 the County received notification of improved ISO rating of 3/10 for Unincorporated Osceola County. This rating which was effective on January 1, 2015 was an improvement from the previous rating. Approximately 21,000 properties realized an improvement in their ISO rating which could lead to a reduction in insurance premiums.

Accomplishment #2:

Update of the Fire Assessment Program

- On September 3, 2015 the Board adopted fire assessment rates for the first year of a Five Year Plan providing funding which will support growth as outlined in the Fire Element.

Accomplishment #3:

Provided training which met or exceeded State requirements

- In addition to the State required fire and EMS training the Department developed and implemented two new training programs; Surface Water Rescue and Swift Assisted Victim Extrication (SAVE) for Active Shooter Responses.

Accomplishment #4:

Efficient and effective deployment of Fire Department resources

- Spillman's Response Plan was configured in the CAD system which automatically selects the proper units for an incident.
- The Spillman to DCR interface was completed which will reduce call handling time in the Communication Center.

Accomplishment #5:

Countywide Command Manual

- Collaborated and developed consensus with the City of St. Cloud and the City of Kissimmee on the Countywide Fire Field Operations Guidelines – Command Manual.

Accomplishment #6:

Awarded competitive State EMS Matching Grant

- Received funding for two Lucas 2 Chest Compression Systems in the amount of \$23,356.00.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

New Engine Company – Buena Ventura Lakes Community

- The Department will order a new engine to serve the community, renovate the existing station to accommodate the additional crew members, then hire and train 12 new firefighters to staff the new engine.

Strategic Objective #2:

Efficient and effective deployment of Fire Department resources

- Implementation of Spillman’s Quickest Route which will provide turn by turn navigation to fire and EMS incidents.
- Expand the deployment of Opticom (intersection control devices) emitters to include our entire fleet of engines, towers and rescues. This will allow the Department to take advantage of all of the current intersections that have this technology installed. This is a multi-year project.

Strategic Objective #3:

Implement business process initiatives within the Life Safety Management Division to improve efficiencies:

- Continue work with the Business Process Improvement Team to implement identified efficiencies in workflow.
- Continued migration toward a digital based environment.
- Utilization of the Fire RMS Occupancy Module to manage data electronically.

Strategic Objective #4:

Establish and define partnerships with the City of St. Cloud and the City of Kissimmee for the development of the Fire Training Facility:

- Identify level of support from participating entities.
- Draft interlocal agreements as necessary.

Strategic Objective #5:

Continue work with Public Works Department on construction projects as approved in the Capital Improvement Budget:

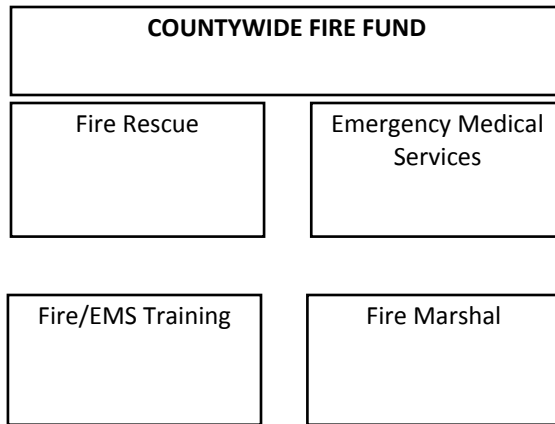
- Overstreet Fire Station
- Fire Training Facility

Strategic Objective #6:

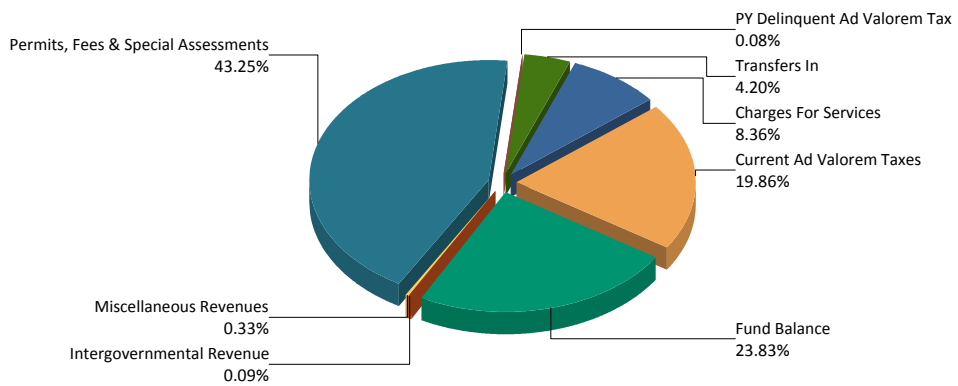
Collaborate with County Administration to negotiate with IAFF 3284 on the next Collective Bargaining Agreement (CBA) beginning October 1, 2016:

- Meet with IAFF 3284 Representatives a minimum of 12 times per the current CBA.

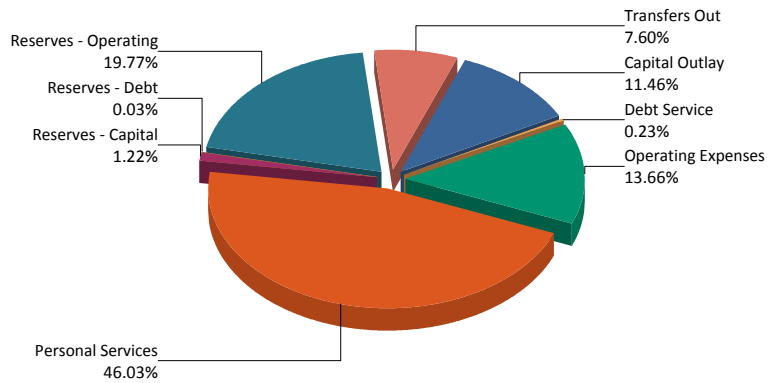
FUND 134-COUNTYWIDE FIRE FUND



Revenues



Expenditures



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: IT Project Management (1245), IT Applications Support (1246), IT Infrastructure (1247), Human Resources (1265), Public Safety Projects (2100), Countywide Fire Protection (2125), Fire Marshal (2133), County EMS (2171), County Fire Protection (2172), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961). This fund supports 357.55 FTEs, which is an increase of 13 FTEs from the FY15 Adopted Budget. Personal Services increased by 7.01% which includes a 3.5% Cost of Living Adjustment (COLA) for all non-union staff, and increases for union staff based on the Union contract. Operating Expenditures increased 4.32% and Capital Outlay funds increased based on the need for Fire/EMS Equipment and the Overstreet Fire Station. Overall, the FY16 Budget increased by 15.87% over the FY15 Adopted Budget.

REVENUES:

The primary funding sources are Special Assessments and Ad Valorem taxes in the unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	13,028,096	13,430,257	14,878,780	15,982,160	1,103,380
PY Delinquent Ad Valorem Tax	31,529	108,090	93,906	65,500	-28,406
Permits, Fees & Special Assessments	21,772,125	22,726,764	24,136,465	34,815,251	10,678,786
Intergovernmental Revenue	55,966	61,517	61,240	72,124	10,884
Charges For Services	7,174,178	6,909,350	6,026,127	6,728,491	702,364
Miscellaneous Revenues	108,772	371,168	239,206	265,725	26,519
Less 5% Statutory Reduction	0	0	-2,271,786	-2,896,462	-624,676
Transfers In	2,840,507	2,185,694	2,022,920	3,378,825	1,355,905
Other Sources	370,141	318,621	0	0	0
Fund Balance	0	0	21,776,752	19,181,788	-2,594,964
Total Revenues:	\$45,381,313	\$46,111,460	\$66,963,610	\$77,593,402	\$10,629,792
Expenditures					
Personal Services	28,360,200	31,670,630	33,376,703	35,716,538	2,339,835
Operating Expenses	9,118,986	9,385,719	10,162,874	10,602,918	440,044
Capital Outlay	885,368	1,215,585	3,127,395	8,889,037	5,761,642
Debt Service	220,027	126,880	126,880	177,626	50,746
Transfers Out	5,046,466	5,003,978	5,405,675	5,896,959	491,284
Reserves - Operating	0	0	12,884,635	15,337,828	2,453,193
Reserves - Debt	0	0	0	25,373	25,373
Reserves - Capital	0	0	1,879,448	947,123	-932,325
Total Expenditures:	\$43,631,048	\$47,402,792	\$66,963,610	\$77,593,402	\$10,629,792

PERSONNEL					
	FY13 Adopted	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 -FY15:
Full Time:	342.45	344.15	344.05	357.55	13.50
Part Time:	0.00	0.50	0.50	0.00	(0.50)
Total Personnel:	342.45	344.65	344.55	357.55	13.00

**FUND 134-COUNTYWIDE FIRE FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - 1245, 1246 AND 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. The IT Cost Centers within Fund 134 include 1245-IT Project Management, 1246-IT Applications Support and 1247-IT Infrastructure Support. Personal Services increased 7% which includes a 3.5% COLA. Operating Expenses increased 36.6% over the FY15 Adopted Budget and Capital Outlay includes funding for software and Licensing.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	2,850	0	0	0	0
Total Revenues:	\$2,850	\$0	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	71,392	94,171	109,805	120,659	10,854
Operating Expenses	287,737	245,427	285,375	389,922	104,547
Capital Outlay	18,129	76,397	81,855	104,200	22,345
Total Expenditures:	\$377,258	\$415,995	\$477,035	\$614,781	\$137,746

**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 recruitment, training and retaining of quality staff and limiting liability for the County by ensuring 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 357.55 FTEs. Personal Services increased by 8.86% over the FY15 Adopted Budget due to the 3.5% COLA with a slight increase in Operating Expenses.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	65,838	69,451	84,894	92,420	7,526
Operating Expenses	12,026	15,009	771	1,148	377
Total Expenditures:	\$77,864	\$84,460	\$85,665	\$93,568	\$7,903

**FUND 134-COUNTYWIDE FIRE FUND
PUBLIC SAFETY PROJECTS**

COST CENTER SUMMARY - 2100

TRENDS & ISSUES:

This cost center includes Capital Improvement Plan projects for the Countywide Fire Fund. Capital Outlay increased by \$5,768,826 over the FY15 Adopted Budget and includes funding for the Overstreet Fire Station, Fire/EMS Equipment and the Reunion Fire Station project.

REVENUES:

The Fund Balance reflects an increase of \$1,978,387 from the FY15 Adopted Budget to account for funding that will be carried over to continue/complete project construction for the Overstreet Fire Station.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Fund Balance	0	0	1,582,677	3,561,064	1,978,387
Total Revenues:	\$0	\$0	\$1,582,677	\$3,561,064	\$1,978,387
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Capital Outlay	627,687	882,337	2,867,264	8,636,090	5,768,826
Total Expenditures:	\$627,687	\$882,337	\$2,867,264	\$8,636,090	\$5,768,826

**FUND 134-COUNTYWIDE FIRE FUND
COUNTYWIDE FIRE/EMS**

COST CENTER SUMMARY - 2125

TRENDS & ISSUES:

This cost center provides funding to support Fire and EMS services and supports 343.65 FTEs which is an increase of 12 FTEs for the new Engine Company for the BVL Fire Station. Personal Services increased 6.89% from the FY15 Adopted Budget due to a 2.5% COLA and a 4% Merit Increase for Union Members as well as a 3.5% COLA for Non-Union Members. Operating Expenditures increased slightly.

REVENUES:

Revenues in this cost center include funding from Intergovernmental Revenue (State Shared Revenues, which refers to local government entities sharing with other local government entities statewide through a Department of Revenue (DOR) allocation process). Other sources of revenue include Charges for Services which reflect projected standby fees and Miscellaneous Revenues which are interest and the Fund's Balance Forward.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Intergovernmental Revenue	55,966	61,517	61,240	72,124	10,884
Charges For Services	107,914	110,745	108,000	105,000	-3,000
Miscellaneous Revenues	10,994	228,975	119,143	115,000	-4,143
Less 5% Statutory Reduction	0	0	-14,419	-14,606	-187
Transfers In	412,468	0	0	0	0
Fund Balance	0	0	20,194,075	15,620,724	-4,573,351
Total Revenues:	\$587,342	\$401,237	\$20,468,039	\$15,898,242	-\$4,569,797
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	27,467,076	30,795,620	32,423,313	34,657,982	2,234,669
Operating Expenses	3,415,949	3,467,240	4,000,156	4,084,604	84,448
Capital Outlay	137,235	223,067	170,276	91,135	-79,141
Total Expenditures:	\$31,020,260	\$34,485,927	\$36,593,745	\$38,833,721	\$2,239,976

**FUND 134-COUNTYWIDE FIRE FUND
FIRE MARSHAL**

COST CENTER SUMMARY - 2133

TRENDS & ISSUES:

This cost center provides funding to support Fire Marshal staff. Personal Services increased 13.9% over the FY15 Adopted Budget. This change is the result of a new FTE for a Fire Plans Reviewer and a 3.5% COLA and adjustments and Operating Expenses increased slightly.

REVENUES:

Revenues in this cost center 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. Revenue increased 28.5% over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	65,469	71,632	64,605	102,150	37,545
Charges For Services	222,377	355,593	305,527	373,491	67,964
Miscellaneous Revenues	10	0	0	0	0
Less 5% Statutory Reduction	0	0	-18,507	-23,782	-5,275
Total Revenues:	\$287,855	\$427,225	\$351,625	\$451,859	\$100,234
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	590,027	622,639	646,952	736,986	90,034
Operating Expenses	65,797	90,014	88,367	89,053	686
Capital Outlay	0	21,109	0	0	0
Total Expenditures:	\$655,824	\$733,762	\$735,319	\$826,039	\$90,720

**FUND 134-COUNTYWIDE FIRE FUND
COUNTY EMS**

COST CENTER SUMMARY - 2171

TRENDS & ISSUES:

This cost center provides funding to Support EMS services and supports 2 FTEs. Personal Services decreased by 2.9% and Expenditures increased slightly over the FY15 Adopted Budget. Capital Outlay provides funding for the equipment replacement.

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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	13,028,096	13,430,257	14,878,780	15,982,160	1,103,380
PY Delinquent Ad Valorem Tax	31,529	108,090	93,906	65,500	-28,406
Charges For Services	6,843,887	6,443,012	5,612,600	6,250,000	637,400
Miscellaneous Revenues	32,895	34,815	44,556	30,725	-13,831
Less 5% Statutory Reduction	0	0	-1,031,492	-1,116,419	-84,927
Other Sources	291,357	283,822	0	0	0
Total Revenues:	\$20,227,763	\$20,299,996	\$19,598,350	\$21,211,966	\$1,613,616
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	165,868	88,749	111,739	108,491	-3,248
Operating Expenses	4,373,489	4,379,128	4,314,750	4,323,622	8,872
Capital Outlay	102,318	12,675	8,000	57,612	49,612
Transfers Out	263,425	282,600	0	0	0
Total Expenditures:	\$4,905,099	\$4,763,152	\$4,434,489	\$4,489,725	\$55,236

**FUND 134-COUNTYWIDE FIRE FUND
COUNTY FIRE PROTECTION**

COST CENTER SUMMARY - 2172

TRENDS & ISSUES:

The FY16 budget represents Tax Collector Fees as well as the State mandated Forestry Payment. Per F.S. 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 increased 5.06% over the FY15 Adopted Budget.

REVENUES:

The primary revenue source for County Fire Protection is Special Assessments. As authorized by Florida Statute 197.3632 and Resolution 15-069R, 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 reflect interest earned on bank balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	21,706,656	22,655,131	24,071,860	34,713,101	10,641,241
Miscellaneous Revenues	62,024	107,377	75,507	120,000	44,493
Less 5% Statutory Reduction	0	0	-1,207,368	-1,741,655	-534,287
Total Revenues:	\$21,768,680	\$22,762,508	\$22,939,999	\$33,091,446	\$10,151,447
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	474,359	493,398	697,805	733,129	35,324
Total Expenditures:	\$474,359	\$493,398	\$697,805	\$733,129	\$35,324

**FUND 134-COUNTYWIDE FIRE FUND
FACILITIES MANAGEMENT**

COST CENTER SUMMARY - 4125

TRENDS & ISSUES:

Funding in this cost center is associated with Facilities Management to provide general repair, maintenance and cleaning services for the Countywide Fire Buildings. Operating Expenses increased 27.9%, or \$205,790, over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	489,629	664,573	735,650	941,440	205,790
Total Expenditures:	\$489,629	\$664,573	\$735,650	\$941,440	\$205,790

**FUND 134-COUNTYWIDE FIRE FUND
MOWING UNIT**

COST CENTER SUMMARY - 4158

TRENDS & ISSUES:

This cost center represents funding for the Fire Station Landscape Contract. Operating expenditures total \$40,000 which is unchanged from the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	0	30,930	40,000	40,000	0
Total Expenditures:	\$0	\$30,930	\$40,000	\$40,000	\$0

**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. The Transfer Out to the Sheriff for this agreement is \$1,403,894.

REVENUES:

This cost center receives excess fees from the Sheriff's Office within 31 days of the close of the fiscal year. Because the Sheriff has to estimate total expenditures a year in advance there is no budget for this revenue source.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Other Sources	78,783	34,800	0	0	0
Total Revenues:	\$78,783	\$34,800	\$0	\$0	\$0
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Transfers Out	1,258,211	1,223,639	1,380,203	1,403,894	23,691
Total Expenditures:	\$1,258,211	\$1,223,639	\$1,380,203	\$1,403,894	\$23,691

**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 and the department's use of the Intergovernmental Radio Communication system. Reserves for Operating are established in accordance with the Budget Policy. Reserves for Capital are set aside for future equipment needs.

REVENUES:

Revenues reflect Transfers in from the General Fund to subsidize the Fire Assessment for exempt properties.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Transfers In	2,428,039	2,185,694	2,022,920	3,378,825	1,355,905
Total Revenues:	\$2,428,039	\$2,185,694	\$2,022,920	\$3,378,825	\$1,355,905
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Transfers Out	3,524,830	3,497,739	4,025,472	4,493,065	467,593
Reserves - Operating	0	0	12,884,635	15,337,828	2,453,193
Reserves - Capital	0	0	1,879,448	947,123	-932,325
Total Expenditures:	\$3,524,830	\$3,497,739	\$18,789,555	\$20,778,016	\$1,988,461

**FUND 134-COUNTYWIDE FIRE FUND
DEBT SERVICE**

COST CENTER SUMMARY - 9961

TRENDS & ISSUES:

This cost center provides funding for the Principal and Interest payments for the lease purchase of a fire truck and bunker gear.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Debt Service	220,027	126,880	126,880	177,626	50,746
Reserves - Debt	0	0	0	25,373	25,373
Total Expenditures:	\$220,027	\$126,880	\$126,880	\$202,999	\$76,119

FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

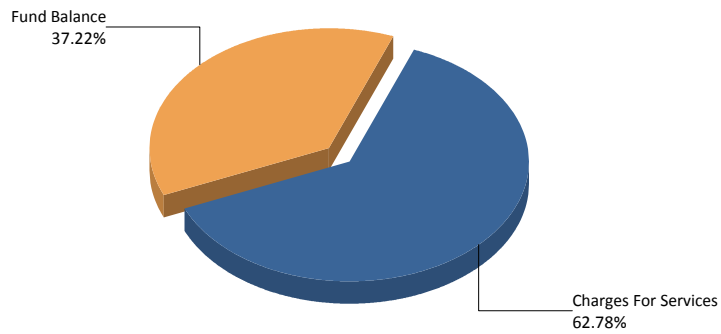
HOMESTEAD FORECLOSURE MEDIATION FUND

Provide mediation services to County residents in foreclosure

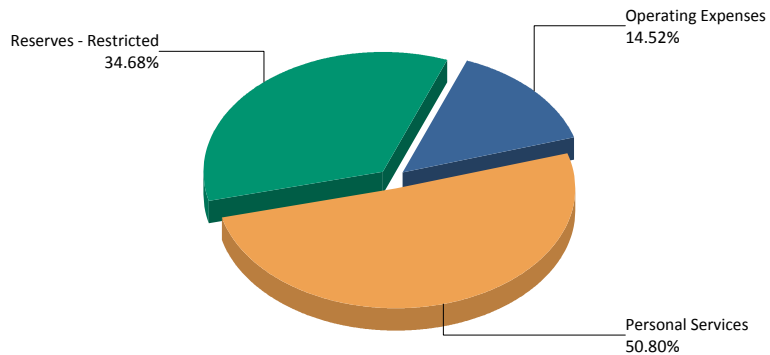
Connect homeowners to financial counseling

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 to support costs associated with the mediation program. This Fund supports 1 FTEs, which is a reduction of 2 FTEs from the FY15 Adopted Budget. Personal Services decreased by 65% due primarily to the reduction of 2 FTEs. Operating Expenses decreased by 71.7% primarily due to a reduction to Professional Services, as a result of a reduction in the estimated number of foreclosure cases for FY16. Transfer Out to the General Fund is based on the cost allocation plan. Overall, this Fund decreased 66.9% from the FY15 Adopted Budget.

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 \$440 per case for mediation services. The FY16 revenues are projected to decrease 45% over the FY15 Adopted Budget due to the estimated reduction in the number of cases.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	220,855	118,335	125,827	69,200	-56,627
Miscellaneous Revenues	130	1,580	1,447	0	-1,447
Less 5% Statutory Reduction	0	0	-6,364	-3,460	2,904
Transfers In	343	0	0	0	0
Fund Balance	0	0	201,541	41,026	-160,515
Total Revenues:	\$221,328	\$119,915	\$322,451	\$106,766	\$-215,685
Expenditures					
Personal Services	124,418	129,346	155,044	54,236	-100,808
Operating Expenses	56,424	35,437	54,842	15,501	-39,341
Transfers Out	39,117	37,263	46,546	0	-46,546
Reserves - Operating	0	0	45,988	0	-45,988
Reserves - Restricted	0	0	0	37,029	37,029
Reserves - Stability	0	0	20,031	0	-20,031
Total Expenditures:	\$219,959	\$202,046	\$322,451	\$106,766	\$-215,685

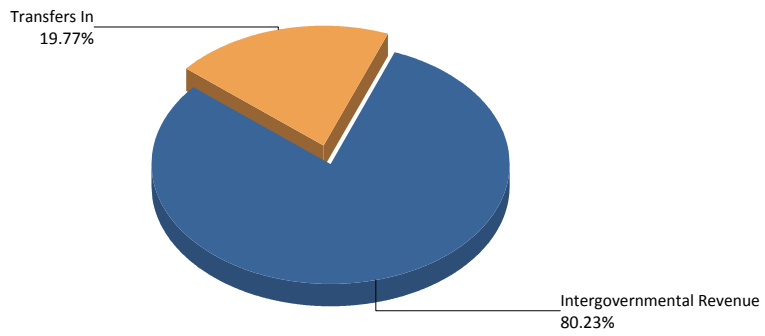
PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	3.00	3.00	3.00	1.00	-2.00
Total Personnel:	3.00	3.00	3.00	1.00	-2.00

FUND 137-HOME FUND

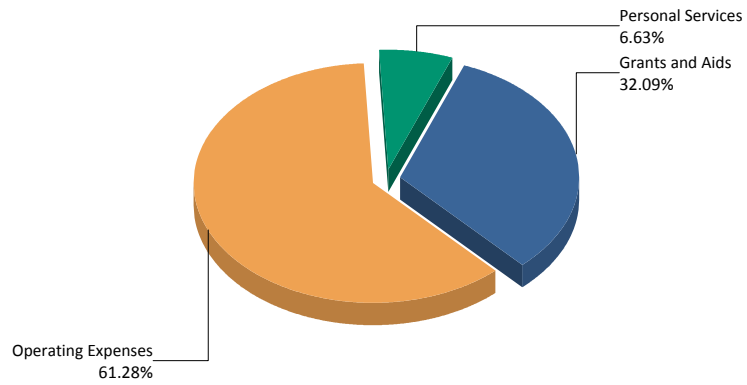
**HOME INVESTMENT PARTNERSHIP PROGRAM
(HOME)**

Create Affordable
Housing

Revenues



Expenditures



FUND 137-HOME FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Home Investment Partnership Program (HOME), which is a federal block grant, designed exclusively to create affordable housing for low-income households, was established in FY16. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The Agreement is effective for a period of three federal fiscal years (2016, 2017, and 2018) commencing on October 1, 2015 and ending on September 30, 2018. Personal Services supports 1.0 FTE from a reallocated position within the Human Services Department to administer the program. Personal Services includes a 3.5% Cost of Living Adjustment (COLA). The Operating Budget totals \$502,158 which supports the Board of County Commissioner's Strategic Plan, Action Item # 4, Affordable Rental Housing and Transition of the Homeless Sustainability Plan. This includes funding for administration and program activities. Grants and Aids reflect funding for the City of Kissimmee's portion of the grant as outlined in the Interlocal Agreement.

REVENUES:

Funding reflects the anticipated allocation from the Department of Housing Urban Development (HUD) in the amount of \$657,395. There is a Transfer In from the General Fund (\$162,000) as outlined in the Interlocal Agreement with the City of Kissimmee for a total FY16 budget of \$819,395.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	0	0	0	657,395	657,395
Transfers In	0	0	0	162,000	162,000
Total Revenues:	\$0	\$0	\$0	\$819,395	\$819,395
Expenditures					
Personal Services	0	0	0	54,279	54,279
Operating Expenses	0	0	0	502,158	502,158
Grants and Aids	0	0	0	262,958	262,958
Total Expenditures:	\$0	\$0	\$0	\$819,395	\$819,395

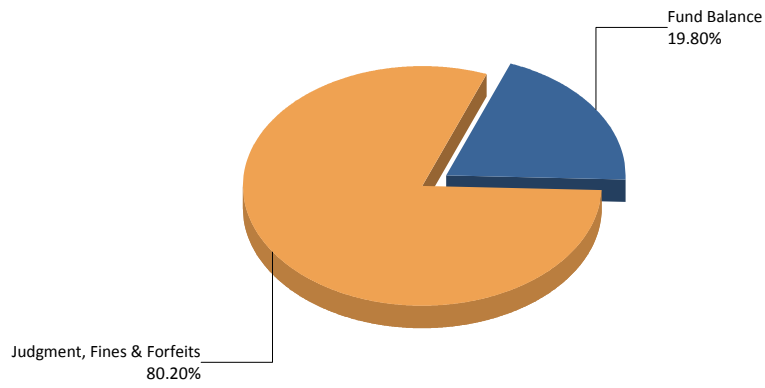
PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	0.00	0.00	0.00	1.00	1.00
Total Personnel:	0.00	0.00	0.00	1.00	1.00

FUND 139-CRIMINAL JUSTICE TRAINING

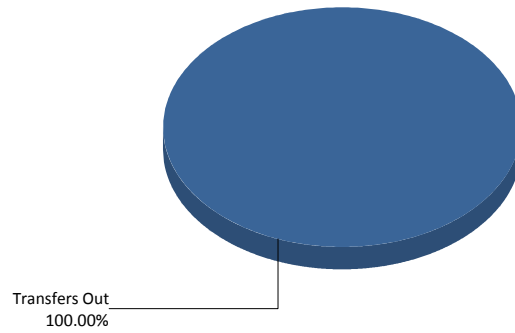
CRIMINAL JUSTICE TRAINING FUND

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 and approved by the BOCC. Overall, the FY16 Budget is projected to increase of 96.4% based on current trends.

REVENUES:

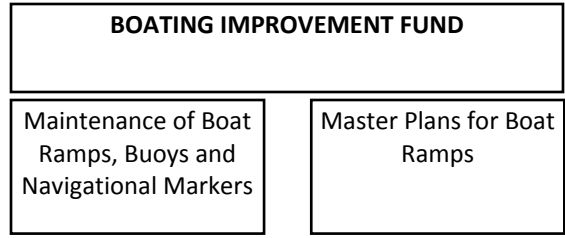
Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. Revenues budgeted in Judgments, fines and forfeitures are estimated to increase 96.4% over the FY15 Adopted Budget.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Judgment, Fines & Forfeits	109,174	101,321	67,337	104,989	37,652
Miscellaneous Revenues	15	223	0	0	0
Less 5% Statutory Reduction	0	0	-3,367	-5,249	-1,882
Fund Balance	0	0	0	25,913	25,913
Total Revenues:	\$109,189	\$101,544	\$63,970	\$125,653	\$61,683
Expenditures					
Transfers Out	135,612	93,180	63,970	125,653	61,683
Total Expenditures:	\$135,612	\$93,180	\$63,970	\$125,653	\$61,683

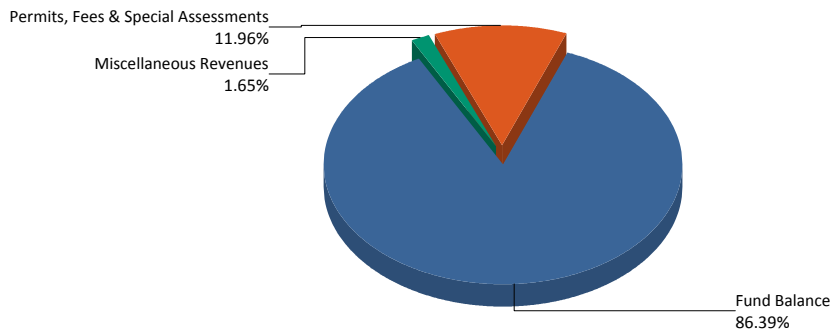
PERSONNEL

	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Total Personnel:					

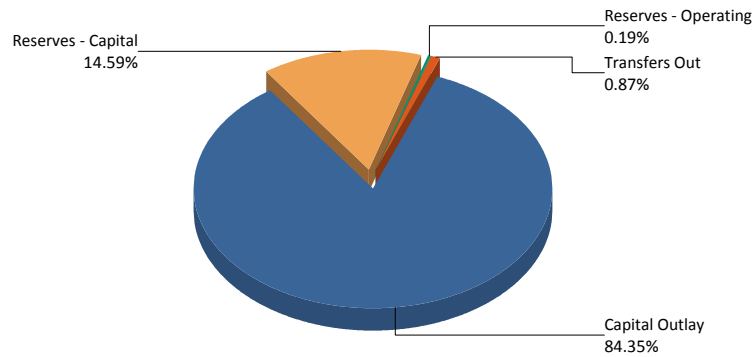
FUND 141-BOATING IMPROVEMENT FUND



Revenues



Expenditures



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 Fee is derived from recreational vessels only and then distributed to County governments for expenditure on a variety of recreational boating related purposes. (Sections 328.66 and 328.72, Florida Statutes)

REVENUES:

Revenues are derived from boat registration fees collected by the State, cell phone tower leases, passenger fees and caretaker lease income. For FY16, the revenue is based on collection trends in FY15.

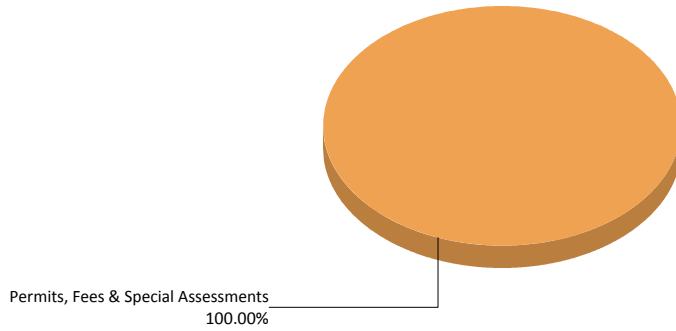
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	39,558	36,978	167,447	52,000	-115,447
Miscellaneous Revenues	456	3,749	7,321	7,200	-121
Less 5% Statutory Reduction	0	0	-8,738	-2,960	5,778
Fund Balance	0	0	448,017	375,625	-72,392
Total Revenues:	\$40,014	\$40,727	\$614,047	\$431,865	\$-182,182
Expenditures					
Operating Expenses	43,976	30,444	8,546	0	-8,546
Capital Outlay	0	107,468	580,780	364,284	-216,496
Transfers Out	1,019	4,255	2,377	3,764	1,387
Reserves - Operating	0	0	22,344	788	-21,556
Reserves - Capital	0	0	0	63,029	63,029
Total Expenditures:	\$44,995	\$142,166	\$614,047	\$431,865	\$-182,182

FUND 142 - MOBILITY FEE EAST ZONE

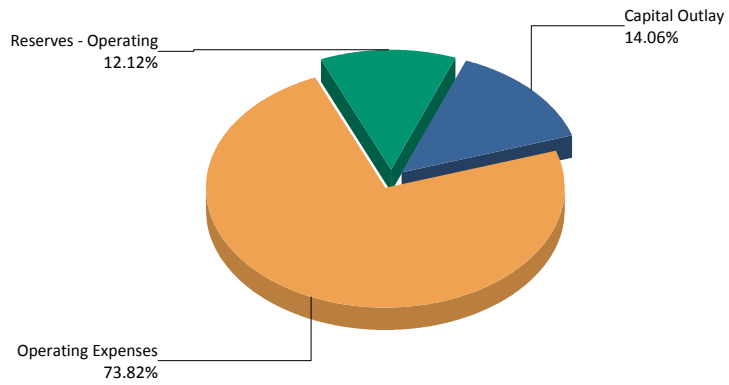
MOBILITY FEE EAST ZONE

Integrated and
Multimodal
Transportation
Improvements

Revenues



Expenditures



FUND 142 - MOBILITY FEE EAST ZONE

FUND SUMMARY:

TRENDS & ISSUES:

This is a new Fund in FY16. On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the Imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike; this Fund represents the East District. There is no budget for Personal Services. Operating Expenses include Project Development & Environmental (PD&E) Studies for Neptune Road and Nolte Road Corridor. Capital Outlay reflects funds for Neptune Road Phase IV. Reserves are established in accordance with Budget Policy. This fund directly supports the Board's Strategic Plan Action Item #2: Transportation.

REVENUES:

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. The FY16 revenue estimates are conservative as FY16 represents the first year of collections. Since this revenue stream is unknown, in order to control expenditures, revenues will not be available to be expensed until funds have been received to allow for sufficient reserves.

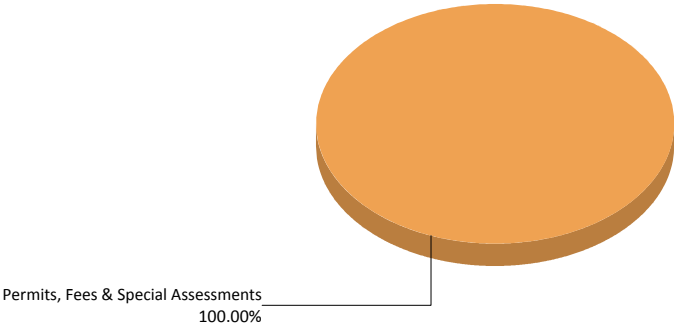
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	0	0	0	1,497,312	1,497,312
Less 5% Statutory Reduction	0	0	0	-74,866	-74,866
Total Revenues:	\$0	\$0	\$0	\$1,422,446	\$1,422,446
Expenditures					
Operating Expenses	0	0	0	1,050,000	1,050,000
Capital Outlay	0	0	0	200,000	200,000
Reserves - Operating	0	0	0	172,446	172,446
Total Expenditures:	\$0	\$0	\$0	\$1,422,446	\$1,422,446

FUND 143 - MOBILITY FEE WEST ZONE

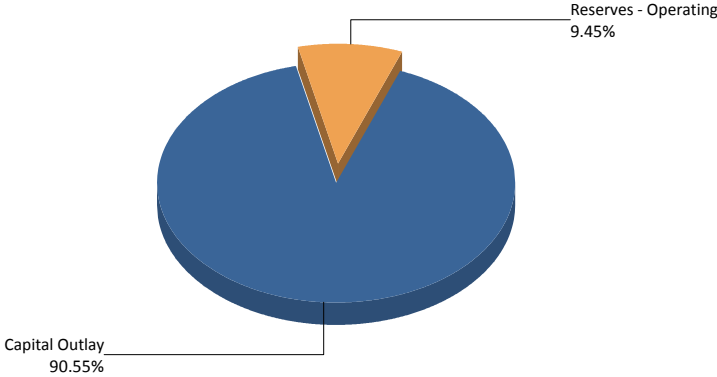
MOBILITY FEE WEST ZONE

Integrated and
Multimodal
Transportation
Improvements

Revenues



Expenditures



FUND 143 - MOBILITY FEE WEST ZONE

FUND SUMMARY:

TRENDS & ISSUES:

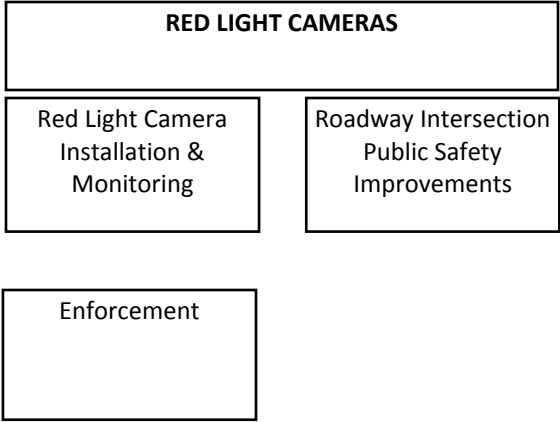
This is a new Fund in FY16. On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the Imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike; this Fund represents the West District. There is no budget for Personal Services. Capital Outlay includes requests for FY16 CIP projects, which have been prioritized to reflect available funding and include the following projects: Reaves Road – Valencia College Site, County Sidewalks, Hoagland Blvd Phases II & III, Neptune Road Phase II, and four signal/intersection improvement projects. Reserves are established in accordance with Budget Policy. This fund supports the Board’s Strategic Plan Action Item #2: Transportation.

REVENUES:

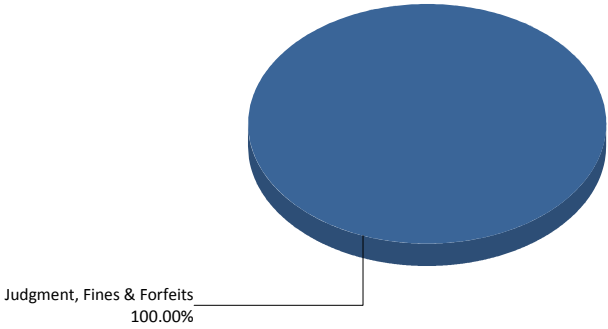
Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. The FY16 revenue estimates are conservative as FY16 will represent the first year of collections. To control the use of funds, the expense account will not be available until revenues are received.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	0	0	0	5,609,161	5,609,161
Less 5% Statutory Reduction	0	0	0	-280,458	-280,458
Total Revenues:	\$0	\$0	\$0	\$5,328,703	\$5,328,703
Expenditures					
Capital Outlay	0	0	0	4,824,970	4,824,970
Reserves - Operating	0	0	0	503,733	503,733
Total Expenditures:	\$0	\$0	\$0	\$5,328,703	\$5,328,703

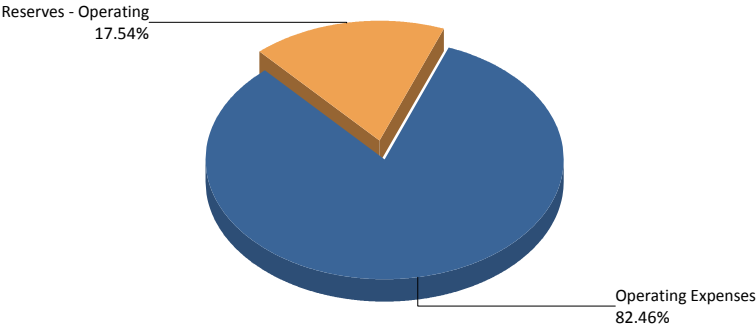
FUND 145 - RED LIGHT CAMERAS



Revenues



Expenditures



FUND 145 - RED LIGHT CAMERAS

FUND SUMMARY:

TRENDS & ISSUES:

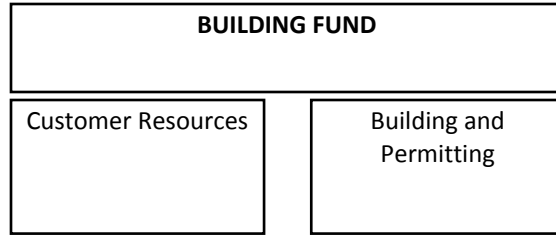
On January 6, 2014, the BOCC adopted Ordinance No. 2014-24 amending Part II of the County Code of Ordinances by replacing Chapter 11, entitled "Intersection Safety", to implement the Mark Wandall Traffic Safety Program. Funds will cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks and street lighting. The program calls for the Osceola County Sheriff and his designees to enforce Florida Statutes Chapter 316 and allow for the use of a Local Hearing Officer and future camera relocation. The purpose and intent of Chapter 11 is to specifically authorize the use of traffic infraction detectors within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

REVENUES:

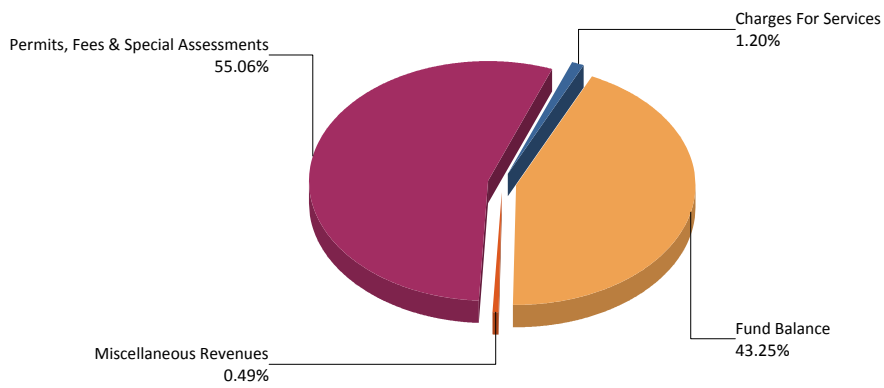
Resolution #14-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenue generated by the endorsement of red light violations.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Judgment, Fines & Forfeits	0	0	59,558	294,615	235,057
Less 5% Statutory Reduction	0	0	-2,978	-14,731	-11,753
Total Revenues:	\$0	\$0	\$56,580	\$279,884	\$223,304
Expenditures					
Operating Expenses	0	0	54,080	230,784	176,704
Capital Outlay	0	0	2,500	0	-2,500
Reserves - Operating	0	0	0	49,100	49,100
Total Expenditures:	\$0	\$0	\$56,580	\$279,884	\$223,304

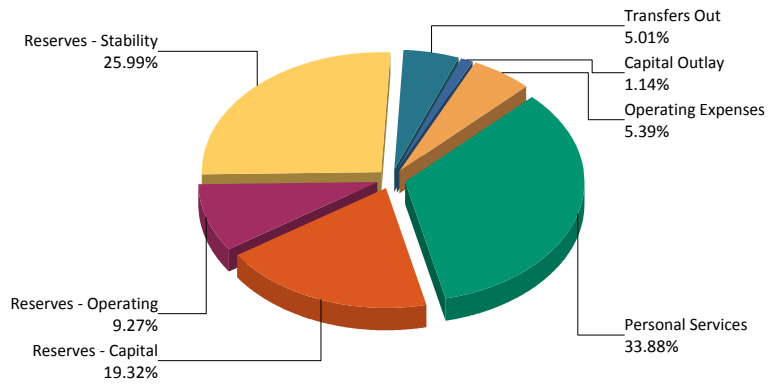
FUND 148-BUILDING FUND



Revenues



Expenditures



**FUND 148 – BUILDING FUND
COMMUNITY DEVELOPMENT
BUILDING & PERMITTING**

DEPARTMENTAL OBJECTIVE:

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.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Completed processing of seven (7) unsafe structures. Worked with the property owners to get two abandoned commercial properties cleaned up (Southeastern Academy and abandoned hotel at Simpson and U.S. 192).

Accomplishment #2:

- Maintained targeted levels of service for response times in plan review and inspections.
 - Level I Permits – Same-Day Review
 - Level II Permits – 3-Day Review
 - Level III Permits – 5-Day Review
 - Level IV Permits – 15-Day Review

Accomplishment #3:

- Completed the review of 5,090 building permits (+7% Year-Over-Year).

Accomplishment #4:

- Completed 57,647 building inspections (+6% Year-Over-Year).

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Maintain a safe County where residents and guest feel safe and secure and Strategic Plan Goal #4, Ensure Cost-Effective and High-Performing County Government; Objective: Deliver County services in an efficient and cost effective manner

- Implement the Florida Fifth addition Building Code adopted 7/01/2015.
- Continue Unsafe Structure program with the addition of nine (9) residential units.
- Maintain adopted service levels in processing development applications and building permits.
 - Level I Permits – Same-Day Review
 - Level II Permits – 3-Day Review
 - Level III Permits – 5-Day Review
 - Level IV Permits – 15-Day Review
- Train staff on changes to the Building Code.

FUND 148-BUILDING FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Building and Permitting Office protects the health and safety of the public providing the best possible building permit service and by administering and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting Office is a part of the Building Fund which is in the Community Development Department. The Building Fund is comprised of the IT Support Building (1246), Customer Care (1450), Building and Permitting (1452) and Other Government Support (9819). In total, Fund 148 supports 36.65 FTEs in FY16, which is an increase of 1.50 FTEs. Additional staff was necessary to handle the increased need for service. Personal Services increased 11.27%, or \$266,495, to accommodate additional staff, updated Retirement and Workers Compensation rates as set by the State, as well as a 3.5% COLA. Operating Expenses decreased 26.35%, or \$149,724, from the FY15 Adopted Budget. This decrease is the result of the elimination of back-payments for the Permits Plus Software in prior fiscal years. For FY16, only the annual payment is budgeted. Capital Outlay totals \$89,300 for vehicle replacements and Computer Hardware.

REVENUES:

Pursuant to F.S. 125.56(1), counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standard. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. For FY16, revenue is estimated to increase .13%.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	2,341,066	3,074,124	2,928,414	4,400,371	1,471,957
Charges For Services	65,114	99,631	89,614	96,269	6,655
Judgment, Fines & Forfeits	11,593	8,879	0	0	0
Miscellaneous Revenues	25,667	59,027	31,602	39,509	7,907
Less 5% Statutory Reduction	0	0	-152,482	-226,807	-74,325
Transfers In	8,983	0	0	0	0
Fund Balance	0	0	4,858,608	3,456,448	-1,402,160
Total Revenues:	\$2,452,423	\$3,241,662	\$7,755,756	\$7,765,790	\$10,034
Expenditures					
Personal Services	1,874,127	1,952,834	2,364,672	2,631,167	266,495
Operating Expenses	672,998	444,051	568,127	418,403	-149,724
Capital Outlay	52,556	67,225	72,210	89,300	17,090
Transfers Out	458,287	317,538	232,546	388,863	156,317
Reserves - Operating	0	0	855,695	719,883	-135,812
Reserves - Capital	0	0	863,889	1,500,000	636,111
Reserves - Stability	0	0	2,798,617	2,018,174	-780,443
Total Expenditures:	\$3,057,967	\$2,781,648	\$7,755,756	\$7,765,790	\$10,034

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	26.40	32.15	30.65	36.65	6.00
Part Time:	0.00	1.00	4.50	0.00	-4.50
Total Personnel:	26.40	33.15	35.15	36.65	1.50

**FUND 148-BUILDING FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - 1246

TRENDS & ISSUES:

Information Technology (IT) is comprised of teams that work on application development, network system operations and helpdesk support/training. The IT Cost Center within Fund 148 is IT Applications Support (1246). Operating Expenses decreased 53.27%, or \$191,320, which is the result of the elimination of back-payments for the Permits Plus Software in prior fiscal years. For FY16, only the annual payment is budgeted.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	52,930	29,432	359,165	167,845	-191,320
Total Expenditures:	\$52,930	\$29,432	\$359,165	\$167,845	-\$191,320

**FUND 148-BUILDING FUND
CUSTOMER RESOURCES**

COST CENTER SUMMARY - 1450

TRENDS & ISSUES:

This cost center captures expenses associated with Customer Resources relating to the Building Fund. Personal Services increased 13.19%, or \$99,393, based on reorganizations within Community Development, the 3.5% COLA and adjustments to Retirement and Workers Compensations. Operating Expenses increased 32.10%, or \$16,675 from the FY15 Adopted Budget largely due to Overhead costs, Operating Supplies and Repair & Maintenance Services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	641,243	669,108	753,340	852,733	99,393
Operating Expenses	75,279	86,962	51,951	68,626	16,675
Capital Outlay	0	33,290	0	38,800	38,800
Total Expenditures:	\$716,522	\$789,359	\$805,291	\$960,159	\$154,868

**FUND 148-BUILDING FUND
BUILDING OFFICIAL**

COST CENTER SUMMARY - 1452

TRENDS & ISSUES:

The Building & Permitting cost center captures revenues and costs associated with permitting activities. Personal Services increased 10.37%, or \$167,102, over the FY15 Adopted Budget. This increase is the result of the addition of a new Commercial Inspector, updated Retirement and Workers Compensation rates as set by the State, as well as a 3.5% COLA. Operating Expenses increased 15.87%, or \$24,921, largely due to operating costs associated with the new position and overhead rates.

REVENUES:

This cost center records all revenues for the Building Fund. The Fund's revenues are derived primarily

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	2,341,066	3,074,124	2,928,414	4,400,371	1,471,957
Charges For Services	65,114	99,631	89,614	96,269	6,655
Judgment, Fines & Forfeits	11,593	8,879	0	0	0
Miscellaneous Revenues	25,667	59,027	31,602	39,509	7,907
Less 5% Statutory Reduction	0	0	-152,482	-226,807	-74,325
Transfers In	8,983	0	0	0	0
Fund Balance	0	0	4,858,608	3,456,448	-1,402,160
Total Revenues:	\$2,452,423	\$3,241,662	\$7,755,756	\$7,765,790	\$10,034
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Expenditures					
Personal Services	1,232,884	1,283,727	1,611,332	1,778,434	167,102
Operating Expenses	543,041	327,657	157,011	181,932	24,921
Capital Outlay	0	4,635	72,210	50,500	-21,710
Total Expenditures:	\$1,775,925	\$1,616,019	\$1,840,553	\$2,010,866	\$170,313

**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 represents the costs associated with the 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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Transfers Out	458,287	317,538	232,546	388,863	156,317
Reserves - Operating	0	0	855,695	719,883	-135,812
Reserves - Capital	0	0	863,889	1,500,000	636,111
Reserves - Stability	0	0	2,798,617	2,018,174	-780,443
Total Expenditures:	\$458,287	\$317,538	\$4,750,747	\$4,626,920	-\$123,827

FUND 149-EAST 192 CRA

EAST 192 COMMUNITY REDEVELOPMENT AREA

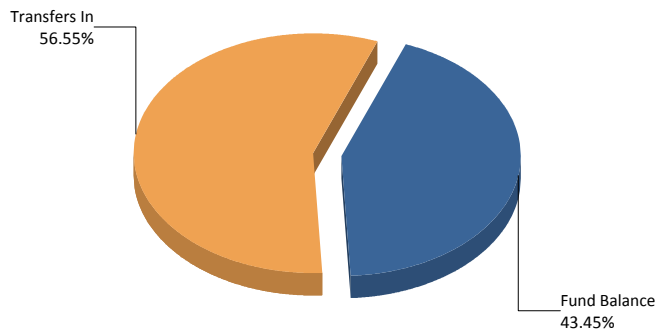
Redevelopment,
Planning, Survey and
Analysis

Acquisition of Real
Property

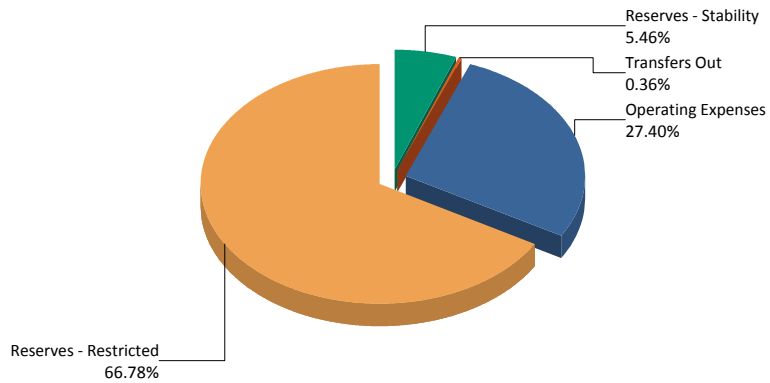
Development of
Affordable Housing

Development of
Community
Innovations

Revenues



Expenditures



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 US 192 CRA (Community Redevelopment Area). The East US 192 CRA is funded by increment tax revenues received based on taxable value within the redevelopment area. As provided in the Redevelopment Plan, revenue will be used for community redevelopment purposes. In FY16, Operating Expenditures increased 3.61%, or \$2,145, over the FY15 Adopted Budget. Transfers Out includes costs associated with the Cost Allocation Plan. Reserves Restricted are for a fountain at the Osceola Center for the Arts; Reserves – Stability are established in accordance with the Budget Policy.

REVENUES:

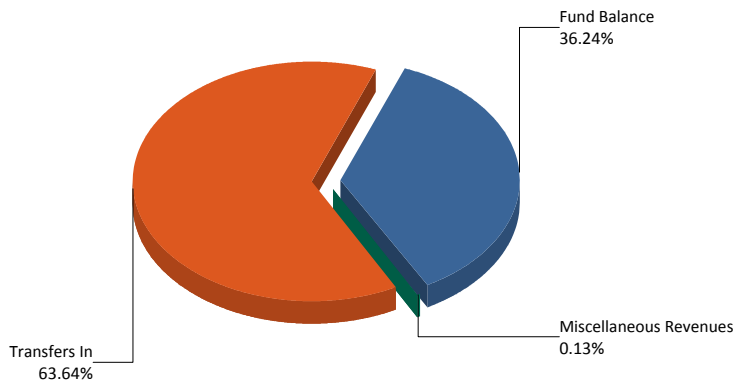
The calculation of the revenue generated in the redevelopment boundary is as follows: 62% of the difference between the amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the East US 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 US 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. Ad Valorem Taxes are budgeted as a Transfer In.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	0	127	0	0	0
Transfers In	0	44,125	60,770	127,034	66,264
Fund Balance	0	0	41,669	97,593	55,924
Total Revenues:	\$0	\$44,252	\$102,439	\$224,627	\$122,188
Expenditures					
Operating Expenses	0	175	59,401	61,546	2,145
Transfers Out	0	0	0	810	810
Reserves - Restricted	0	0	43,038	150,000	106,962
Reserves - Stability	0	0	0	12,271	12,271
Total Expenditures:	\$0	\$175	\$102,439	\$224,627	\$122,188

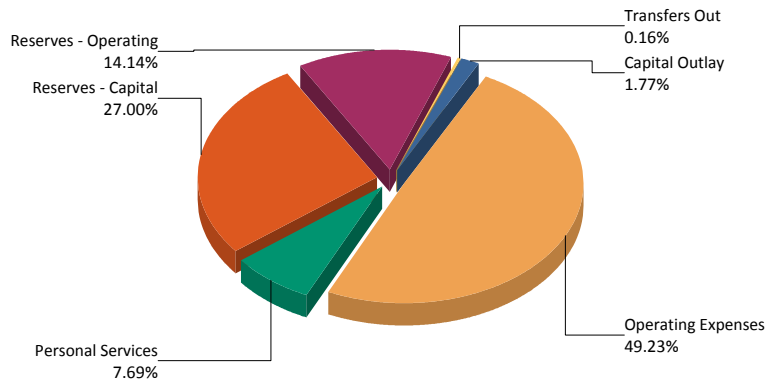
FUND 150-WEST 192 DEVELOPMENT AUTHORITY



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. This Fund supports 3.55 FTE which is an increase of 0.22 FTEs for 2 new code enforcement officers in support of the Board's Strategic Plan Action Item #4: Affordable Housing and Transition of the Homeless. Personal Services increased \$132,956 primarily as a result of the addition of 2 Code Enforcement Officers and a 3.5% Cost of Living Adjustment (COLA). Operating Expenditures increased \$1.5 million for Professional Services associated with the W192 Master Plan. Capital Outlay reflects funding association with the additional FTEs. Overall, this Fund's budget increased \$1,397,249 over the FY15 Adopted Budget.

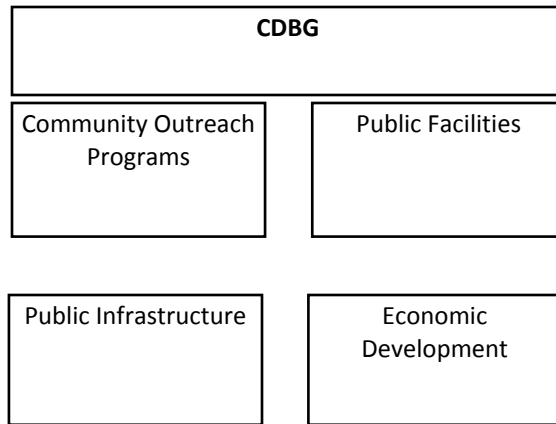
REVENUES:

The calculation of the revenue generated in the redevelopment boundary is as follows for FY16: 73% 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 West 192 Development Authority, 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. Overall Revenues increased 51% over the FY15 Adopted Budget.

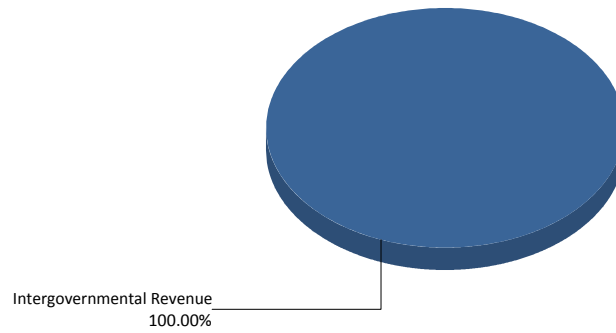
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	0	2,179	0	5,203	5,203
Less 5% Statutory Reduction	0	0	0	-260	-260
Transfers In	0	761,073	1,338,745	2,627,867	1,289,122
Fund Balance	0	0	1,393,334	1,496,518	103,184
Total Revenues:	\$0	\$763,252	\$2,732,079	\$4,129,328	\$1,397,249
Expenditures					
Personal Services	0	66,283	184,767	317,723	132,956
Operating Expenses	0	5,140	492,502	2,032,874	1,540,372
Capital Outlay	0	0	0	73,038	73,038
Transfers Out	0	0	0	6,688	6,688
Reserves - Operating	0	0	53,487	583,966	530,479
Reserves - Capital	0	0	706,384	1,115,039	408,655
Reserves - Stability	0	0	1,294,939	0	-1,294,939
Total Expenditures:	\$0	\$71,423	\$2,732,079	\$4,129,328	\$1,397,249

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	0.00	0.66	1.33	3.55	2.22
Total Personnel:	0.00	0.66	1.33	3.55	2.22

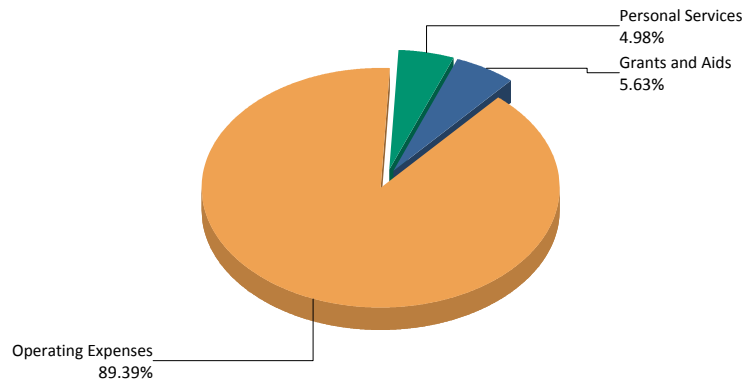
FUND 151-CDBG FUND



Revenues



Expenditures



FUND 151-CDBG FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Community Development Block Grant (CDBG) 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 FY16 Adopted Budget is \$2,842,450 which represents the FY16 Entitlement program grant. There are 2.2 FTEs assigned to the CDBG Fund, which is an increase of 0.15 FTE from the FY15 Adopted Budget. Operating Expenses include entitlement projects as part of the action plan presented to the Board. Grants and Aids in the amount of \$160,000 include funds to support the BVL After-Hours Clinic which is in support of the Board's Strategic Plan Action Item #6: Health Care for Citizens.

REVENUES:

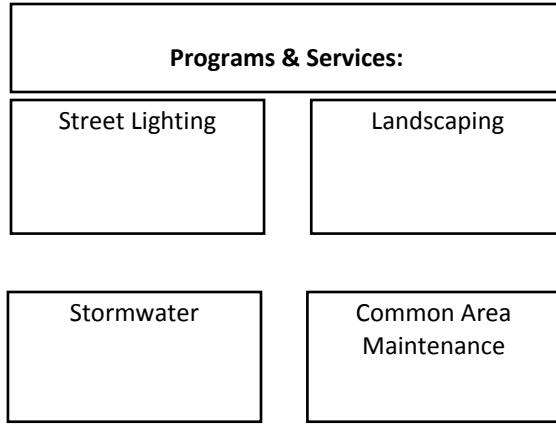
The CDBG Fund is funded by grant revenue. The FY16 Adopted Budget includes the new FY16 allocation anticipated from the Department of Housing and Urban Development (HUD). Also, included are grant funds remaining from FY15, which provides support for community projects as well as rental assistance programs.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	957,199	1,553,356	1,836,859	2,842,450	1,005,591
Total Revenues:	\$957,199	\$1,553,356	\$1,836,859	\$2,842,450	\$1,005,591
Expenditures					
Personal Services	167,858	155,600	154,543	141,460	-13,083
Operating Expenses	204,314	293,868	968,218	2,540,990	1,572,772
Capital Outlay	0	221,248	147,659	0	-147,659
Grants and Aids	585,027	882,640	566,439	160,000	-406,439
Total Expenditures:	\$957,199	\$1,553,356	\$1,836,859	\$2,842,450	\$1,005,591

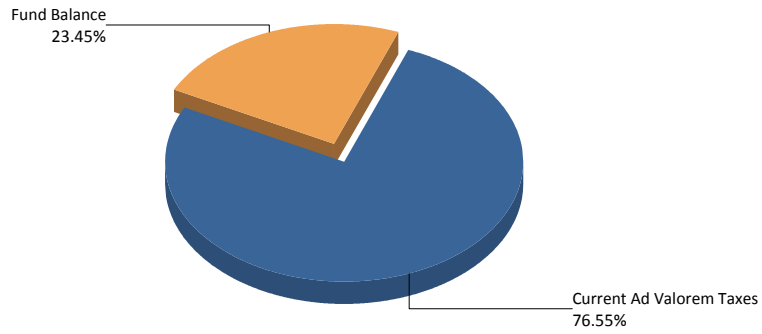
PERSONNEL

	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	2.15	2.05	2.05	2.20	0.15
Total Personnel:	2.15	2.05	2.05	2.20	0.15

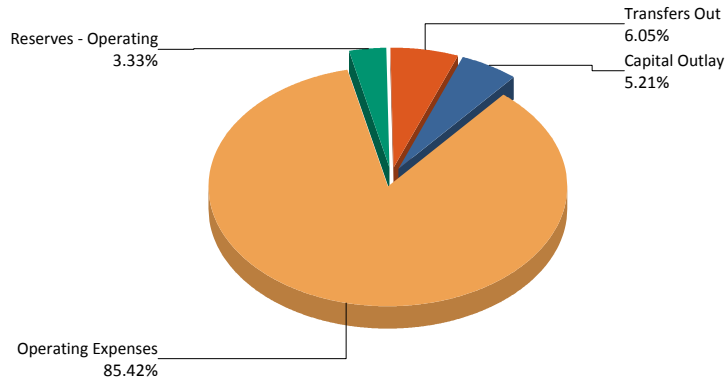
FUND 152-MUNI SVCS TAX UNITS MSTU FUND



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 FY 16 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 a decrease of 13.51% from the FY15 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 FY16 Ad Valorem Taxes decreased by \$35,002 from the FY15 Adopted Budget due to the reduction in Funds needed to support operation. The Fund Balance revenue is projected to decrease by \$164,409 over FY15 Adopted.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	893,408	987,833	1,042,155	1,007,153	-35,002
PY Delinquent Ad Valorem Tax	333	-1,702	0	0	0
Miscellaneous Revenues	1,289	7,212	0	0	0
Less 5% Statutory Reduction	0	0	-52,109	-50,360	1,749
Other Sources	1,724	1,302	0	0	0
Fund Balance	0	0	472,872	308,463	-164,409
Total Revenues:	\$896,753	\$994,646	\$1,462,918	\$1,265,256	\$-197,662
Expenditures					
Operating Expenses	1,013,531	1,010,616	1,229,076	1,080,737	-148,339
Capital Outlay	0	0	114,192	65,870	-48,322
Transfers Out	74,925	73,341	77,650	76,538	-1,112
Reserves - Operating	0	0	42,000	42,111	111
Total Expenditures:	\$1,088,456	\$1,083,957	\$1,462,918	\$1,265,256	\$-197,662

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RESERVES AT PLEASANT HILL**

COST CENTER SUMMARY - (9203):

TRENDS & ISSUES:

Reserves 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 2016 is 0.4333 which is anticipated to generate \$3,353 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	2,584	2,756	3,353	597
Miscellaneous Revenues	0	38	0	0	0
Less 5% Statutory Reduction	0	0	-138	-168	-30
Fund Balance	0	0	3,599	2,520	-1,079
Total Revenues:	\$0	\$2,622	\$6,217	\$5,705	-\$512
<u>Expenditures</u>					
Operating Expenses	2,494	2,667	5,911	5,397	-514
Transfers Out	250	250	306	308	2
Total Expenditures:	\$2,744	\$2,917	\$6,217	\$5,705	-\$512

**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 2016 is 0.0914 which is anticipated to generate \$ 206 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,289	3,821	3,995	206	-3,789
Miscellaneous Revenues	7	42	0	0	0
Less 5% Statutory Reduction	0	0	-200	-10	190
Other Sources	0	3	0	0	0
Fund Balance	0	0	2,252	2,774	522
Total Revenues:	\$2,296	\$3,867	\$6,047	\$2,970	-\$3,077
<u>Expenditures</u>					
Operating Expenses	2,323	2,459	5,465	2,386	-3,079
Transfers Out	500	549	582	584	2
Total Expenditures:	\$2,823	\$3,008	\$6,047	\$2,970	-\$3,077

**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 2016 is 1.5531 which is anticipated to generate \$ 77,735 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	49,056	55,465	73,805	77,735	3,930
PY Delinquent Ad Valorem Tax	-5	0	0	0	0
Miscellaneous Revenues	28	65	0	0	0
Less 5% Statutory Reduction	0	0	-3,690	-3,887	-197
Other Sources	142	72	0	0	0
Total Revenues:	\$49,220	\$55,602	\$70,115	\$73,848	\$3,733
<u>Expenditures</u>					
Operating Expenses	60,183	62,656	67,165	70,556	3,391
Transfers Out	3,379	2,816	2,950	3,292	342
Total Expenditures:	\$63,562	\$65,472	\$70,115	\$73,848	\$3,733

**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 2016 is 0.5139 which is anticipated to generate \$ 116,968 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	66,580	103,474	104,603	116,968	12,365
PY Delinquent Ad Valorem Tax	0	-22	0	0	0
Miscellaneous Revenues	83	288	0	0	0
Less 5% Statutory Reduction	0	0	-5,230	-5,848	-618
Other Sources	163	97	0	0	0
Fund Balance	0	0	14,764	4,910	-9,854
Total Revenues:	\$66,826	\$103,838	\$114,137	\$116,030	\$1,893
<u>Expenditures</u>					
Operating Expenses	98,455	105,358	110,400	112,988	2,588
Transfers Out	3,377	2,945	3,737	3,042	-695
Total Expenditures:	\$101,832	\$108,303	\$114,137	\$116,030	\$1,893

**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 2016 is 3.3687 which is anticipated to generate \$ 180,837 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	220,380	221,381	230,953	180,837	-50,116
PY Delinquent Ad Valorem Tax	154	0	0	0	0
Miscellaneous Revenues	351	904	0	0	0
Less 5% Statutory Reduction	0	0	-11,548	-9,042	2,506
Other Sources	270	321	0	0	0
Fund Balance	0	0	45,172	54,064	8,892
Total Revenues:	\$221,155	\$222,606	\$264,577	\$225,859	-\$38,718
<u>Expenditures</u>					
Operating Expenses	192,315	193,519	225,609	186,845	-38,764
Transfers Out	16,521	17,867	18,968	19,014	46
Reserves - Operating	0	0	20,000	20,000	0
Total Expenditures:	\$208,836	\$211,385	\$264,577	\$225,859	-\$38,718

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LIVE OAK SPRINGS**

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 2016 is 0.5029 which is anticipated to generate \$ 4,035 to provide the above service.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,065	3,428	3,584	4,035	451
Miscellaneous Revenues	2	15	0	0	0
Less 5% Statutory Reduction	0	0	-179	-202	-23
Other Sources	7	3	0	0	0
Total Revenues:	\$2,074	\$3,445	\$3,405	\$3,833	\$428
<u>Expenditures</u>					
Operating Expenses	2,261	2,575	2,996	3,423	427
Transfers Out	417	380	409	410	1
Total Expenditures:	\$2,678	\$2,955	\$3,405	\$3,833	\$428

**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 2016 is 2.3238 which is anticipated to generate \$ 8,657 to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,850	6,747	5,678	8,657	2,979
Miscellaneous Revenues	0	56	0	0	0
Less 5% Statutory Reduction	0	0	-284	-433	-149
Other Sources	8	7	0	0	0
Fund Balance	0	0	5,084	1,099	-3,985
Total Revenues:	\$4,857	\$6,810	\$10,478	\$9,323	-\$1,155
<u>Expenditures</u>					
Operating Expenses	4,297	4,685	9,082	7,956	-1,126
Transfers Out	1,336	1,355	1,396	1,367	-29
Total Expenditures:	\$5,633	\$6,040	\$10,478	\$9,323	-\$1,155

**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 2016 was not adopted due to sufficient Fund Balance (\$9,954) to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	-1	156	0	0	0
Fund Balance	0	0	13,975	9,954	-4,021
Total Revenues:	-\$1	\$156	\$13,975	\$9,954	-\$4,021
<u>Expenditures</u>					
Operating Expenses	27	2,000	13,475	9,454	-4,021
Transfers Out	500	500	500	500	0
Total Expenditures:	\$527	\$2,500	\$13,975	\$9,954	-\$4,021

**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 2016 is 3.5927 which is anticipated to generate \$ 171,046 in revenues to provide the above services and capital projects. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	125,829	155,483	174,241	171,046	-3,195
Miscellaneous Revenues	168	2,381	0	0	0
Less 5% Statutory Reduction	0	0	-8,712	-8,552	160
Other Sources	239	183	0	0	0
Fund Balance	0	0	145,485	109,850	-35,635
Total Revenues:	\$126,236	\$158,047	\$311,014	\$272,344	-\$38,670
<u>Expenditures</u>					
Operating Expenses	242,554	197,944	205,611	166,646	-38,965
Capital Outlay	0	0	65,870	65,870	0
Transfers Out	16,159	15,813	17,533	17,828	295
Reserves - Operating	0	0	22,000	22,000	0
Total Expenditures:	\$258,713	\$213,757	\$311,014	\$272,344	-\$38,670

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

TRENDS & ISSUES:

Hammock Point 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 FY 12, 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 2016 is 0.2777 which is anticipated to generate \$ 6,718 in revenues to provide the above services and capital projects. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	1,765	6,546	6,718	172
Miscellaneous Revenues	0	25	0	0	0
Less 5% Statutory Reduction	0	0	-327	-336	-9
Other Sources	24	0	0	0	0
Fund Balance	0	0	2,138	1,263	-875
Total Revenues:	\$24	\$1,790	\$8,357	\$7,645	-\$712
<u>Expenditures</u>					
Operating Expenses	5,297	5,327	7,319	6,508	-811
Transfers Out	1,281	1,000	1,038	1,137	99
Total Expenditures:	\$6,578	\$6,327	\$8,357	\$7,645	-\$712

**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 2016 is 0.6565 which is anticipated to generate \$ 5,074 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,321	4,875	2,956	5,074	2,118
Miscellaneous Revenues	2	30	0	0	0
Less 5% Statutory Reduction	0	0	-148	-254	-106
Other Sources	8	3	0	0	0
Fund Balance	0	0	1,666	0	-1,666
Total Revenues:	\$2,331	\$4,909	\$4,474	\$4,820	\$346
<u>Expenditures</u>					
Operating Expenses	3,186	3,438	3,776	4,165	389
Transfers Out	683	643	698	655	-43
Total Expenditures:	\$3,869	\$4,082	\$4,474	\$4,820	\$346

**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 2016 is 0.5684 which is anticipated to generate \$ 94,620 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	53,963	74,507	69,166	94,620	25,454
PY Delinquent Ad Valorem Tax	27	44	0	0	0
Miscellaneous Revenues	76	262	0	0	0
Less 5% Statutory Reduction	0	0	-3,458	-4,731	-1,273
Other Sources	111	79	0	0	0
Fund Balance	0	0	17,242	0	-17,242
Total Revenues:	\$54,177	\$74,893	\$82,950	\$89,889	\$6,939
<u>Expenditures</u>					
Operating Expenses	72,402	76,863	80,589	87,692	7,103
Transfers Out	2,032	1,923	2,361	2,197	-164
Total Expenditures:	\$74,434	\$78,786	\$82,950	\$89,889	\$6,939

**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 2016 is 0.1027 which is anticipated to generate \$ 411 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,761	5,315	5,513	411	-5,102
Miscellaneous Revenues	8	92	0	0	0
Less 5% Statutory Reduction	0	0	-276	-21	255
Other Sources	0	4	0	0	0
Fund Balance	0	0	4,342	4,307	-35
Total Revenues:	\$2,769	\$5,411	\$9,579	\$4,697	-\$4,882
<u>Expenditures</u>					
Operating Expenses	4,083	4,119	8,965	4,082	-4,883
Transfers Out	500	559	614	615	1
Total Expenditures:	\$4,583	\$4,678	\$9,579	\$4,697	-\$4,882

**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 2016 is 1.6430 which is anticipated to generate \$ 1,697 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	696	778	823	1,697	874
Miscellaneous Revenues	0	19	0	0	0
Less 5% Statutory Reduction	0	0	-41	-85	-44
Other Sources	1	1	0	0	0
Fund Balance	0	0	1,108	0	-1,108
Total Revenues:	\$697	\$798	\$1,890	\$1,612	-\$278
<u>Expenditures</u>					
Operating Expenses	747	147	1,623	1,345	-278
Transfers Out	260	265	267	267	0
Total Expenditures:	\$1,007	\$412	\$1,890	\$1,612	-\$278

**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 2016 is 0.2270 which is anticipated to generate \$ 9,766 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	11,791	10,631	12,196	9,766	-2,430
Miscellaneous Revenues	15	95	0	0	0
Less 5% Statutory Reduction	0	0	-610	-488	122
Other Sources	25	17	0	0	0
Fund Balance	0	0	6,274	4,488	-1,786
Total Revenues:	\$11,831	\$10,742	\$17,860	\$13,766	-\$4,094
<u>Expenditures</u>					
Operating Expenses	10,110	10,670	16,880	12,761	-4,119
Transfers Out	1,035	1,006	980	1,005	25
Total Expenditures:	\$11,145	\$11,675	\$17,860	\$13,766	-\$4,094

**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 2016 is 0.8613 which is anticipated to generate \$ 7,832 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	13,678	8,541	10,195	7,832	-2,363
Miscellaneous Revenues	19	86	0	0	0
Less 5% Statutory Reduction	0	0	-510	-392	118
Other Sources	0	20	0	0	0
Fund Balance	0	0	5,925	4,102	-1,823
Total Revenues:	\$13,697	\$8,647	\$15,610	\$11,542	-\$4,068
<u>Expenditures</u>					
Operating Expenses	9,259	8,946	13,924	9,829	-4,095
Transfers Out	1,500	1,797	1,686	1,713	27
Total Expenditures:	\$10,759	\$10,743	\$15,610	\$11,542	-\$4,068

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ROYAL OAKS PH 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 2016 is 0.9498 which is anticipated to generate \$ 1,860 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,975	123	1,860	1,860	0
Miscellaneous Revenues	20	5	0	0	0
Less 5% Statutory Reduction	0	0	-93	-93	0
Other Sources	3	1	0	0	0
Total Revenues:	\$1,998	\$130	\$1,767	\$1,767	\$0
<u>Expenditures</u>					
Operating Expenses	1,274	1,173	1,512	1,512	0
Transfers Out	295	295	255	255	0
Total Expenditures:	\$1,569	\$1,468	\$1,767	\$1,767	\$0

**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 2016 is 0.0882 which is anticipated to generate \$ 8,511 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	97,219	60,678	8,511	8,511	0
PY Delinquent Ad Valorem Tax	-54	0	0	0	0
Miscellaneous Revenues	1,513	1,074	0	0	0
Less 5% Statutory Reduction	0	0	-426	-426	0
Other Sources	141	67	0	0	0
Fund Balance	0	0	67,537	67,537	0
Total Revenues:	\$98,818	\$61,819	\$75,622	\$75,622	\$0
Expenditures					
Operating Expenses	79,423	75,577	72,309	72,309	0
Transfers Out	4,096	4,095	3,313	3,313	0
Total Expenditures:	\$83,519	\$79,672	\$75,622	\$75,622	\$0

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RAIN TREE 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 2016 is 1.2628 which is anticipated to generate \$ 49,292 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	50,538	47,660	49,292	49,292	0
Miscellaneous Revenues	345	336	0	0	0
Less 5% Statutory Reduction	0	0	-2,465	-2,465	0
Other Sources	52	35	0	0	0
Fund Balance	0	0	20,475	20,475	0
Total Revenues:	\$50,935	\$48,031	\$67,302	\$67,302	\$0
<u>Expenditures</u>					
Operating Expenses	44,009	42,145	64,269	64,269	0
Transfers Out	2,773	3,091	3,033	3,033	0
Total Expenditures:	\$46,782	\$45,236	\$67,302	\$67,302	\$0

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INTERCESSION CTY LIGHTING**

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 2016 is 1.1740 which is anticipated to generate \$ 12,436 in revenues to provide the above service.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,450	10,191	12,436	12,436	0
PY Delinquent Ad Valorem Tax	0	41	0	0	0
Miscellaneous Revenues	52	68	0	0	0
Less 5% Statutory Reduction	0	0	-622	-622	0
Other Sources	7	6	0	0	0
Total Revenues:	\$8,509	\$10,306	\$11,814	\$11,814	\$0
<u>Expenditures</u>					
Operating Expenses	8,839	8,928	10,245	10,245	0
Transfers Out	1,452	910	1,569	1,569	0
Total Expenditures:	\$10,290	\$9,839	\$11,814	\$11,814	\$0

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
EMERALD LAKE COLONY MSBU**

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 2016 is 0.5234 which is anticipated to generate \$ 1,959 in revenues to provide the above service.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	917	888	1,959	1,959	0
Miscellaneous Revenues	13	7	0	0	0
Less 5% Statutory Reduction	0	0	-98	-98	0
Other Sources	3	1	0	0	0
Total Revenues:	\$932	\$896	\$1,861	\$1,861	\$0
<u>Expenditures</u>					
Operating Expenses	1,078	1,080	1,707	1,707	0
Transfers Out	178	155	154	154	0
Total Expenditures:	\$1,256	\$1,234	\$1,861	\$1,861	\$0

**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 FY 11, 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 2016 is 0.4054 which is anticipated to generate \$ 5,371 in revenues to provide the above service.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	5,479	2,300	5,371	5,371	0
Miscellaneous Revenues	50	20	0	0	0
Less 5% Statutory Reduction	0	0	-269	-269	0
Other Sources	7	4	0	0	0
Total Revenues:	\$5,535	\$2,324	\$5,102	\$5,102	\$0
<u>Expenditures</u>					
Operating Expenses	4,615	3,871	4,675	4,675	0
Transfers Out	475	495	427	427	0
Total Expenditures:	\$5,090	\$4,366	\$5,102	\$5,102	\$0

**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:

The millage rate for Fiscal Year 2016 is 0.5806 which is anticipated to generate \$ 13,860 in revenues to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	13,860	13,860	0
Miscellaneous Revenues	139	18	0	0	0
Less 5% Statutory Reduction	0	0	-693	-693	0
Other Sources	35	0	0	0	0
Fund Balance	0	0	1,044	1,044	0
Total Revenues:	\$175	\$18	\$14,211	\$14,211	\$0
<u>Expenditures</u>					
Operating Expenses	10,242	9,871	12,385	12,385	0
Transfers Out	1,935	1,410	1,826	1,826	0
Total Expenditures:	\$12,177	\$11,281	\$14,211	\$14,211	\$0

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WESTMINSTER 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 2016 was not adopted due to sufficient Fund Balance (\$8,354) to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	120	101	0	0	0
Fund Balance	0	0	8,354	8,354	0
Total Revenues:	\$120	\$101	\$8,354	\$8,354	\$0
<u>Expenditures</u>					
Operating Expenses	233	237	8,354	8,354	0
Total Expenditures:	\$233	\$237	\$8,354	\$8,354	\$0

**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 2016 is 0.6076 which is anticipated to generate \$ 20,637 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	14,687	15,137	20,637	20,637	0
PY Delinquent Ad Valorem Tax	52	0	0	0	0
Miscellaneous Revenues	82	39	0	0	0
Less 5% Statutory Reduction	0	0	-1,032	-1,032	0
Other Sources	19	10	0	0	0
Total Revenues:	\$14,841	\$15,186	\$19,605	\$19,605	\$0
<u>Expenditures</u>					
Operating Expenses	14,808	17,272	18,778	18,778	0
Transfers Out	783	817	827	827	0
Total Expenditures:	\$15,591	\$18,089	\$19,605	\$19,605	\$0

**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 2016 is 0.2935 which is anticipated to generate \$ 1,281 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,502	1,276	1,281	1,281	0
Miscellaneous Revenues	11	13	0	0	0
Less 5% Statutory Reduction	0	0	-64	-64	0
Other Sources	0	1	0	0	0
Total Revenues:	\$1,513	\$1,290	\$1,217	\$1,217	\$0
<u>Expenditures</u>					
Operating Expenses	816	771	964	964	0
Transfers Out	232	257	253	253	0
Total Expenditures:	\$1,048	\$1,028	\$1,217	\$1,217	\$0

**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 2016 is 0.9235 which is anticipated to generate \$ 22,209 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	23,592	32,787	22,209	22,209	0
Miscellaneous Revenues	105	170	0	0	0
Less 5% Statutory Reduction	0	0	-1,110	-1,110	0
Other Sources	34	16	0	0	0
Fund Balance	0	0	8,257	8,257	0
Total Revenues:	\$23,731	\$32,973	\$29,356	\$29,356	\$0
<u>Expenditures</u>					
Operating Expenses	25,009	24,366	25,929	25,929	0
Transfers Out	3,228	3,227	3,427	3,427	0
Total Expenditures:	\$28,237	\$27,592	\$29,356	\$29,356	\$0

**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 2016 is 4.1786 which is anticipated to generate \$131,182 in revenues to provide the above services and capital project. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	86,247	117,363	131,182	131,182	0
PY Delinquent Ad Valorem Tax	-1,722	-41,069	0	0	0
Miscellaneous Revenues	87	104	0	0	0
Less 5% Statutory Reduction	0	0	-6,559	-6,559	0
Transfers In	0	12,835	0	0	0
Other Sources	138	65	0	0	0
Fund Balance	0	0	3,354	3,354	0
Total Revenues:	\$84,750	\$89,298	\$127,977	\$127,977	\$0
<u>Expenditures</u>					
Operating Expenses	96,649	97,035	122,699	122,699	0
Transfers Out	5,959	5,920	5,278	5,278	0
Total Expenditures:	\$102,608	\$102,955	\$127,977	\$127,977	\$0

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK TRAILS**

COST CENTER SUMMARY - (9352):

TRENDS & ISSUES:

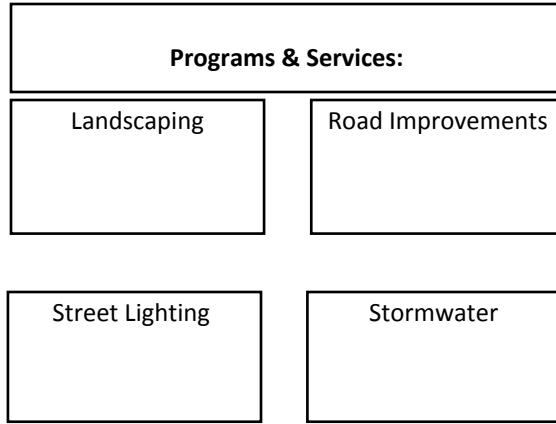
Hammock Trails MSTU was established through Ordinance No. 06-30, and amended by Ordinance No. 10-16 to provide repair, maintenance, and improvement of the stormwater management ponds located within the MSTU.

REVENUES:

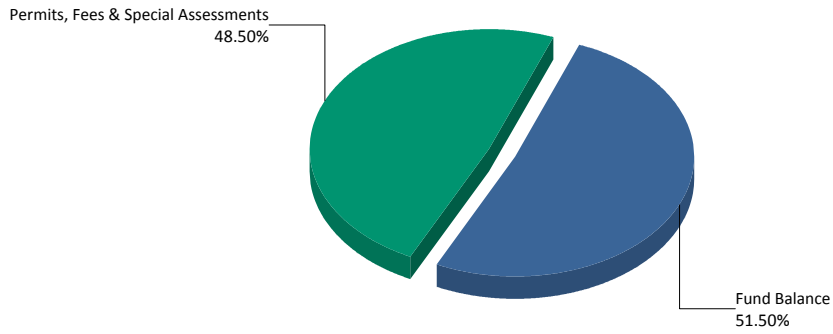
The millage rate for Fiscal Year 2016 is 1.2314 which is anticipated to generate \$ 49,600 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Current Ad Valorem Taxes	38,431	34,165	49,600	49,600	0
Miscellaneous Revenues	122	58	0	0	0
Less 5% Statutory Reduction	0	0	-2,480	-2,480	0
Other Sources	52	27	0	0	0
Total Revenues:	\$38,605	\$34,249	\$47,120	\$47,120	\$0
<u>Expenditures</u>					
Operating Expenses	40,249	37,168	44,878	44,878	0
Transfers Out	2,267	2,333	2,242	2,242	0
Total Expenditures:	\$42,516	\$39,501	\$47,120	\$47,120	\$0

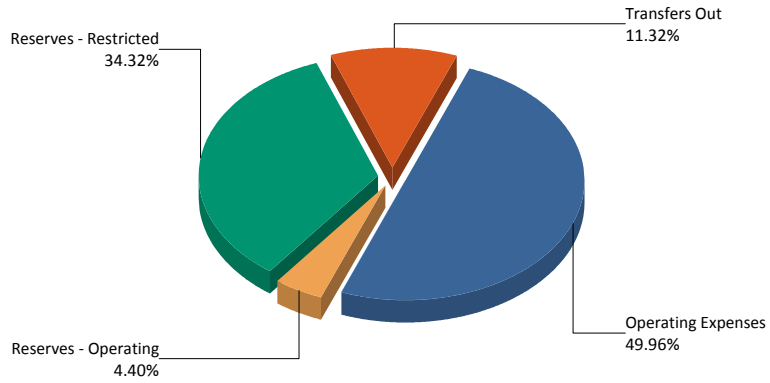
FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND



Revenues



Expenditures



FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in 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 FY16 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 an increase of 23.22%.

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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	43,377	33,015	35,356	35,356	0
Miscellaneous Revenues	283	246	0	0	0
Less 5% Statutory Reduction	0	0	-1,767	-1,767	0
Fund Balance	0	0	37,541	37,541	0
Total Revenues:	\$43,660	\$33,261	\$71,130	\$71,130	\$0
Expenditures					
Operating Expenses	25,868	24,498	35,537	35,537	0
Other Non Operating Expenses	360	302	0	0	0
Transfers Out	3,500	8,002	8,052	8,052	0
Reserves - Operating	0	0	3,132	3,132	0
Reserves - Restricted	0	0	24,409	24,409	0
Total Expenditures:	\$29,728	\$32,802	\$71,130	\$71,130	\$0

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
CANE BREAK MSBU**

COST CENTER SUMMARY - (9218):

TRENDS & ISSUES:

Cane Break 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 2016 is \$86.72 per platted lot, which is anticipated to generate \$5,984 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,612	6,281	5,984	5,984	0
Miscellaneous Revenues	41	33	0	0	0
Less 5% Statutory Reduction	0	0	-299	-299	0
Fund Balance	0	0	2,073	2,073	0
Total Revenues:	\$6,653	\$6,313	\$7,758	\$7,758	\$0
<u>Expenditures</u>					
Operating Expenses	4,731	4,534	6,258	6,258	0
Transfers Out	1,500	1,500	1,500	1,500	0
Total Expenditures:	\$6,231	\$6,034	\$7,758	\$7,758	\$0

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
TOPS TERRACE MSBU**

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 2016 is \$40.76 per platted lot, which is anticipated to generate \$2,201 in revenues to provide the above services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,586	570	2,201	2,201	0
Miscellaneous Revenues	24	7	0	0	0
Less 5% Statutory Reduction	0	0	-110	-110	0
Total Revenues:	\$2,610	\$577	\$2,091	\$2,091	\$0
<u>Expenditures</u>					
Operating Expenses	1,219	1,179	1,591	1,591	0
Transfers Out	500	500	500	500	0
Total Expenditures:	\$1,719	\$1,679	\$2,091	\$2,091	\$0

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FANNIE 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. This MSBU is currently inactive.

REVENUES:

No assessment rate was adopted for Fiscal Year 2016. There is a Fund Balance of \$3,132.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	0	22	0	0	0
Fund Balance	0	0	3,132	3,132	0
Total Revenues:	\$0	\$22	\$3,132	\$3,132	\$0
<u>Expenditures</u>					
Reserves - Operating	0	0	3,132	3,132	0
Total Expenditures:	\$0	\$0	\$3,132	\$3,132	\$0

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FOUNTAINS@EMERALD LAKES MSBU**

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 2016 is \$193.15 per platted lot, which is anticipated to generate \$18,542 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	25,883	17,867	18,542	18,542	0
Miscellaneous Revenues	156	107	0	0	0
Less 5% Statutory Reduction	0	0	-927	-927	0
Fund Balance	0	0	11,400	11,400	0
Total Revenues:	\$26,039	\$17,974	\$29,015	\$29,015	\$0
<u>Expenditures</u>					
Operating Expenses	19,751	18,620	27,515	27,515	0
Transfers Out	1,500	1,500	1,500	1,500	0
Total Expenditures:	\$21,251	\$20,120	\$29,015	\$29,015	\$0

**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:

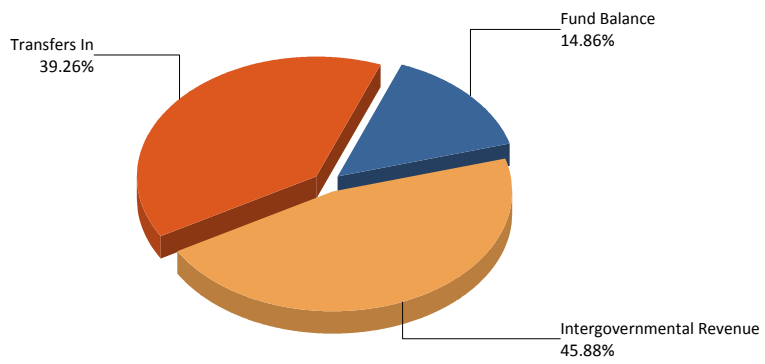
The non-ad valorem assessment Road Improvement & Resurfacing rate for Fiscal Year 2016 is \$1,323.24 per platted lot and the rate for only resurfacing is \$335.40, which is anticipated to generate \$8,629 in revenues to provide the above services. Also, Fund Balance provides funding for future planned resurfacing improvements.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,297	8,297	8,629	8,629	0
Miscellaneous Revenues	62	77	0	0	0
Less 5% Statutory Reduction	0	0	-431	-431	0
Fund Balance	0	0	20,936	20,936	0
Total Revenues:	\$8,359	\$8,374	\$29,134	\$29,134	\$0
<u>Expenditures</u>					
Operating Expenses	166	166	173	173	0
Other Non Operating Expenses	360	302	0	0	0
Transfers Out	0	4,502	4,552	4,552	0
Reserves - Restricted	0	0	24,409	24,409	0
Total Expenditures:	\$526	\$4,970	\$29,134	\$29,134	\$0

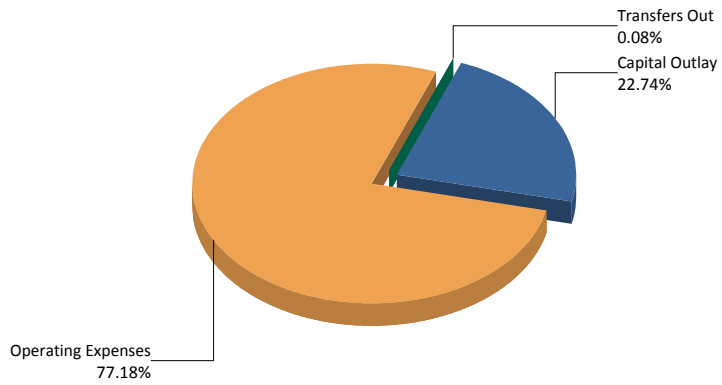
FUND 154-CONSTITUTIONAL GAS TAX FUND

CONSTITUTIONAL GAS TAX	
Resurfacing Projects	Intersection Safety

Revenues



Expenditures



FUND 154-CONSTITUTIONAL GAS TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

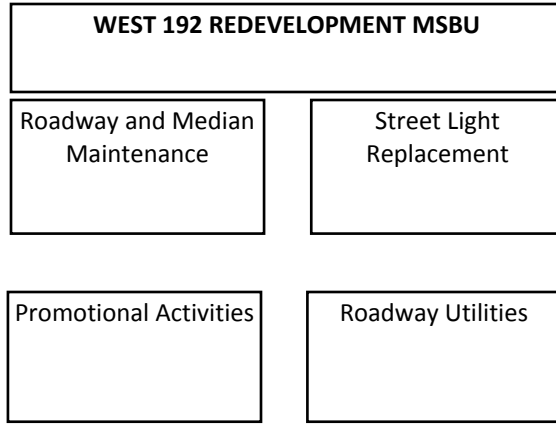
The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance. The Operating budget reflects an appropriation of \$6,750,000, of which \$6 million is for road resurfacing and \$750,000 is for dirt road paving in support of the Board's Strategic Plan Action Item #2: Transportation and Action Item #7: Dirt Road Paving. Capital Outlay includes funding for Vehicle Replacement as well as ongoing capital projects.

REVENUES:

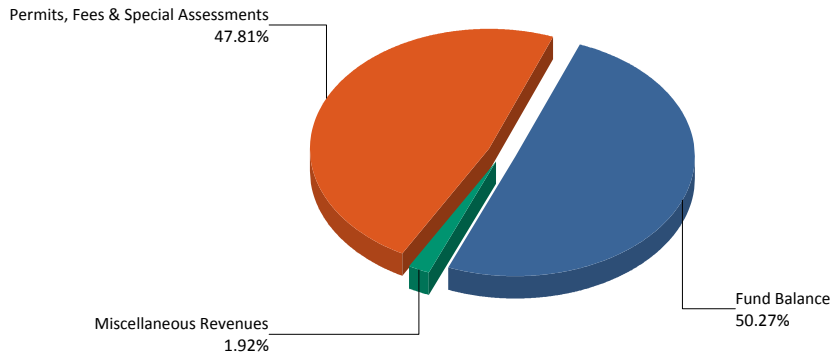
The major revenue source is the 2 cent tax per gallon on motor fuel. For FY16, revenues are based on a projection provided by the Department of Revenue. Transfers In total \$3,514,185, of which \$2 million is from Solid Waste Fund (Fund 401) and \$1.5 million is from General Fund (Fund 001) as the revenue generated in this Fund is not sufficient to cover project costs.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	3,672,189	3,867,239	3,902,632	4,107,412	204,780
Miscellaneous Revenues	343,992	7,552	4,650	0	-4,650
Less 5% Statutory Reduction	0	0	-195,364	-205,371	-10,007
Transfers In	3,750,000	1,710,000	4,772,929	3,514,185	-1,258,744
Fund Balance	0	0	1,291,772	1,329,941	38,169
Total Revenues:	\$7,766,181	\$5,584,791	\$9,776,619	\$8,746,167	\$-1,030,452
Expenditures					
Operating Expenses	4,412,257	3,787,223	8,070,206	6,750,000	-1,320,206
Capital Outlay	1,932,208	199,451	1,701,075	1,989,268	288,193
Transfers Out	1,631,125	943,872	5,338	6,899	1,561
Total Expenditures:	\$7,975,590	\$4,930,546	\$9,776,619	\$8,746,167	\$-1,030,452

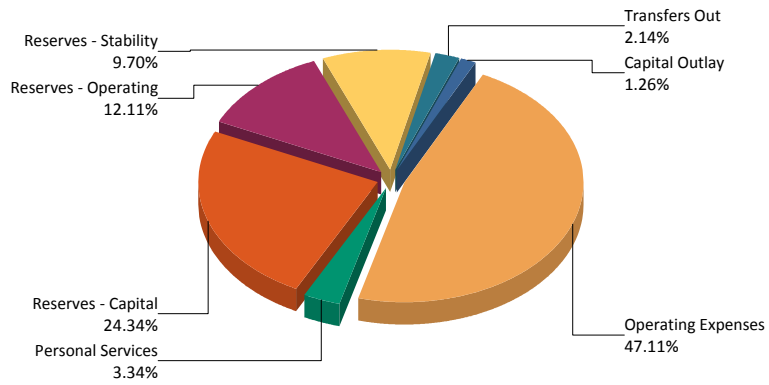
FUND 155-WEST 192 MSBU PHASE I



Revenues



Expenditures



FUND 155-WEST 192 MSBU PHASE I

FUND SUMMARY:

TRENDS & ISSUES:

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area. Personal Services supports 4.4 FTEs which is an increase of 1.2 FTEs from the FY15 Adopted Budget. Personal Services decreased 19.92% as a result of the following: reduction of 0.75 FTEs as a result of the reallocation of the W192 Executive Director Position and Senior Accounting Technician Position, 3.5% Cost of Living Adjustment (COLA) recommended by the County Manager, Retirement and Workers' Compensation adjusted based on rates set by the State, and Health Insurance and other ancillary insurance accounts were adjusted due to employee selections during Open Enrollment. The Operating budget increased 2.75% primarily due to increases costs for Repair & Maintenance and Promotional Activities. Capital Outlay decreased by 25.94%. Transfers Out, which reimburses the General Fund for all central services expenses, increased 84.53% from the FY15 Adopted Budget. Overall, the FY16 Budget increased 9.8% from the FY15 Adopted Budget.

REVENUES:

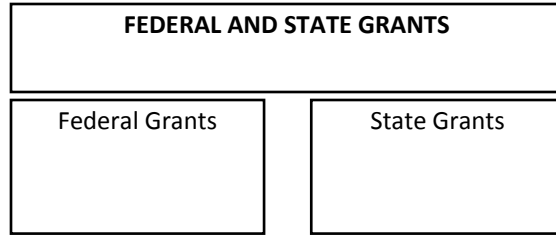
Revenue is provided from Special Assessments, Interest and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	1,690,555	1,559,443	2,425,241	2,344,506	-80,735
Miscellaneous Revenues	175,964	226,595	64,981	93,879	28,898
Less 5% Statutory Reduction	0	0	-124,511	-121,919	2,592
Transfers In	2,128	0	0	0	0
Other Sources	28,374	29,636	0	0	0
Fund Balance	0	0	1,988,822	2,465,160	476,338
Total Revenues:	\$1,897,021	\$1,815,674	\$4,354,533	\$4,781,626	\$427,093
Expenditures					
Personal Services	200,990	189,947	199,379	159,651	-39,728
Operating Expenses	2,066,294	1,986,320	2,192,378	2,252,723	60,345
Capital Outlay	3,620	0	81,025	60,000	-21,025
Transfers Out	75,748	65,369	55,450	102,327	46,877
Reserves - Operating	0	0	662,217	578,817	-83,400
Reserves - Capital	0	0	1,164,084	1,164,084	0
Reserves - Stability	0	0	0	464,024	464,024
Total Expenditures:	\$2,346,652	\$2,241,636	\$4,354,533	\$4,781,626	\$427,093

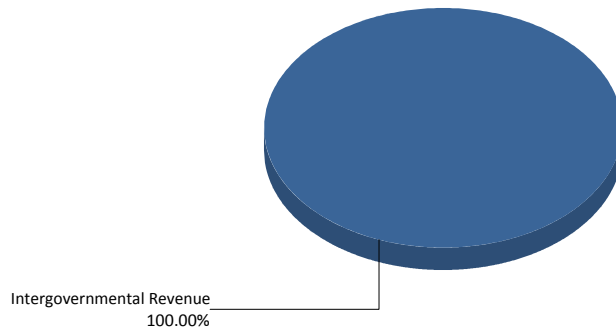
PERSONNEL

	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	3.55	3.55	3.15	2.40	-0.75
Total Personnel:	3.55	3.55	3.15	2.40	-0.75

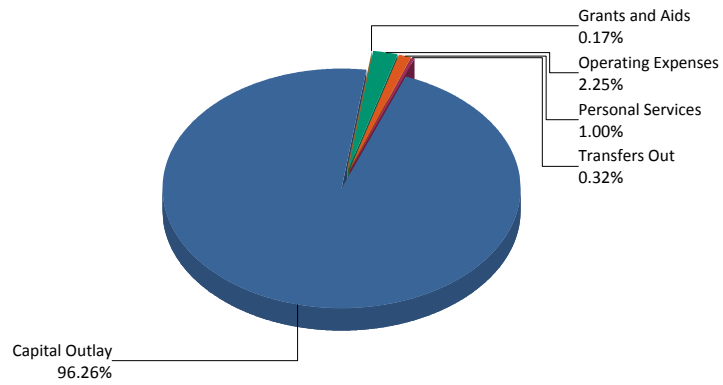
FUND 156-FEDERAL AND STATE GRANTS FUND



Revenues



Expenditures



FUND 156-FEDERAL AND STATE GRANTS FUND

FUND SUMMARY:

TRENDS & ISSUES:

All Federal, State and private grants awarded to the County are appropriated to this Fund. Per the requirements of each grant, expenses are regulated. Overall, Operating Expenditures increased by \$336,396 over the FY15 Adopted Budget. This Fund supports 3.50 FTEs, which is unchanged from FY15 Adopted Budget. Capital Outlay increased due to anticipated grant awards for the following FY 16 CIP projects: Hoagland Blvd Phases II & III, and County Sidewalks for the Safe Route to Schools (SRTS) Program.

REVENUES:

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

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	2,463,665	5,965,890	5,176,116	20,379,559	15,203,443
Miscellaneous Revenues	159	80	0	0	0
Total Revenues:	\$2,463,824	\$5,965,970	\$5,176,116	\$20,379,559	\$15,203,443
Expenditures					
Personal Services	0	112,330	186,844	204,050	17,206
Operating Expenses	15,909	123,872	122,791	459,187	336,396
Capital Outlay	2,285,861	5,579,383	4,834,808	19,616,785	14,781,977
Grants and Aids	112,547	73,649	0	34,188	34,188
Transfers Out	49,508	76,737	31,673	65,349	33,676
Total Expenditures:	\$2,463,824	\$5,965,970	\$5,176,116	\$20,379,559	\$15,203,443

PERSONNEL

	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	0.00	1.25	3.00	3.00	0.00
Part Time:	0.00	0.50	0.50	0.50	0.00
Total Personnel:	0.00	1.75	3.50	3.50	0.00

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

Intergovernmental Communications

DEPARTMENTAL OBJECTIVE:

The overall objective of Intergovernmental Communications is to provide day-to-day support to all users of the county's 800 Mhz public-safety and non-public safety radio system and to ensure all aspects of the county's 800 Mhz radio system are functional at all times.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Phase 2 of radio communications system upgrade

- Obtained funding for phase two
- Completed phase two digital upgrade for all public safety and non-public safety users

Accomplishment #2:

Provided back-up capabilities for Mission Critical Management (MCM) asset system

- Identified and implemented system needs with Information Technology Department

Accomplishment #3:

Implemented the use of 21st Century Mass Alerting Program for notification of our partners regarding radio communications issues

Accomplishment #4:

Completed the transition of the radio tower site building and ground maintenance to the county's facility maintenance department

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strive to provide and manage mobile and portable radio communications for all users of the Osceola County radio system including our partner agencies

- Software User Agreement (SUA) – software/hardware upgrade from version 7.13 to version 7.15 for the P25 digital radio system
- Explore different purchasing venues to ensure cost competitiveness for commonly used radio and tower parts

Strategic Objective #2:

To maintain liaison and relationships with local, regional, state, and federal allied agencies that have a role in local radio communications.

- Continue reprogramming of public safety (Law enforcement) radios to ensure they are compatible with the Region 5 radio initiative

Strategic Objective #3:

Enhance planning and enforcement of radio communications to commercial structures

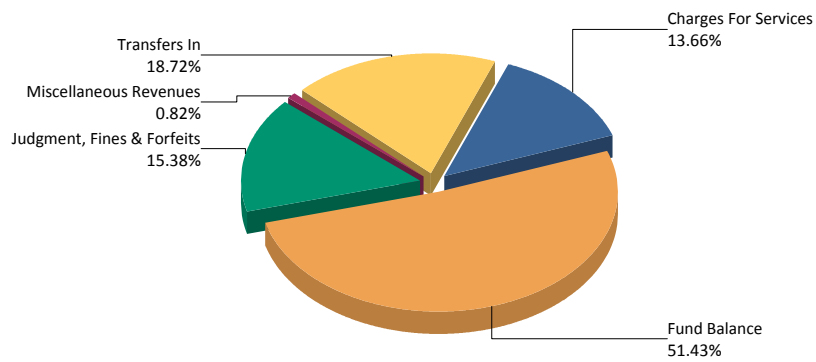
- Review county building codes and ordinances for radio amplifier requirements for large commercial structures and influence compliance
- Work with Community Development to mitigate radio signal degradation to proposed tall structures

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

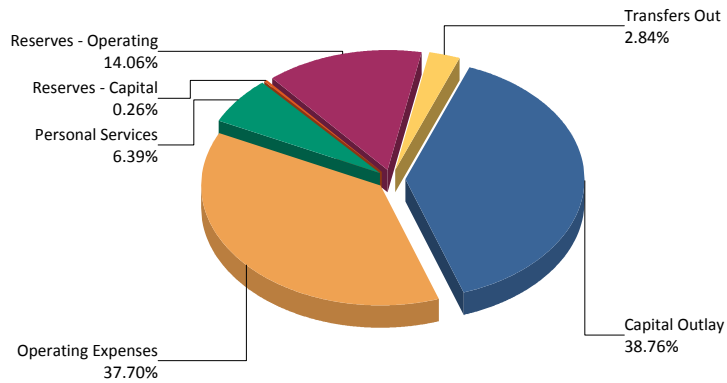
INTERGOVERNMENTAL RADIO COMMUNICATIONS

Maintain the 800MHz Radio System

Revenues



Expenditures



FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES:

This Fund supports the 800MHz radio system which is used by both cities and the County for public safety and supporting agency communications. Fund 158 includes cost centers 1247 – IT Infrastructure, 4125 – Facilities Management and 9820 – Countywide Communications. Personal Services increased 19% over the FY15 Adopted Budget due to the 3.5% Cost of Living Adjustment (COLA) and adjustments to Retirement and Workers’ Compensation rates as set by the State and increases to FTEs. The FY16 budget supports 2.40 FTEs, an increase of 0.20 FTEs from the FY15 Adopted Budget due to a reallocated position within the Department. Operating Expenses decreased 13.8% primarily due to decreases to the Motorola Contract, the Warehouse Facility lease agreement and reductions to pagers/telephones. Capital Outlay includes funding for an FY16 CIP for the Tower Site D Relocation project. Transfers Out are for funds associated with the cost allocation plan. Reserves have been established in accordance with Budget Policy.

REVENUES:

Revenues are collected 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. Additional revenues include Transfers In from other BOCC Funds, interest on bank balances and Fund Balance.

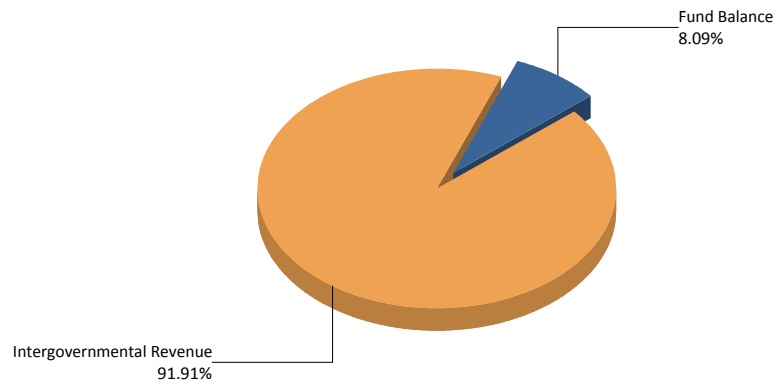
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	327,044	572,278	552,419	487,034	-65,385
Judgment, Fines & Forfeits	563,315	528,230	560,000	548,355	-11,645
Miscellaneous Revenues	45,656	438,311	26,737	29,165	2,428
Less 5% Statutory Reduction	0	0	-56,958	-53,228	3,730
Transfers In	293,535	626,031	725,195	667,583	-57,612
Fund Balance	0	0	1,179,640	1,834,133	654,493
Total Revenues:	\$1,229,549	\$2,164,850	\$2,987,033	\$3,513,042	\$526,009
Expenditures					
Personal Services	256,045	200,524	205,291	224,384	19,093
Operating Expenses	692,547	1,398,728	1,537,627	1,324,352	-213,275
Capital Outlay	76,243	308,531	7,500	1,361,600	1,354,100
Transfers Out	102,936	66,403	91,663	99,837	8,174
Reserves - Operating	0	0	530,000	493,859	-36,141
Reserves - Capital	0	0	614,952	9,010	-605,942
Total Expenditures:	\$1,127,770	\$1,974,185	\$2,987,033	\$3,513,042	\$526,009

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	3.20	2.20	2.20	2.40	0.20
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.20	2.20	2.20	2.40	0.20

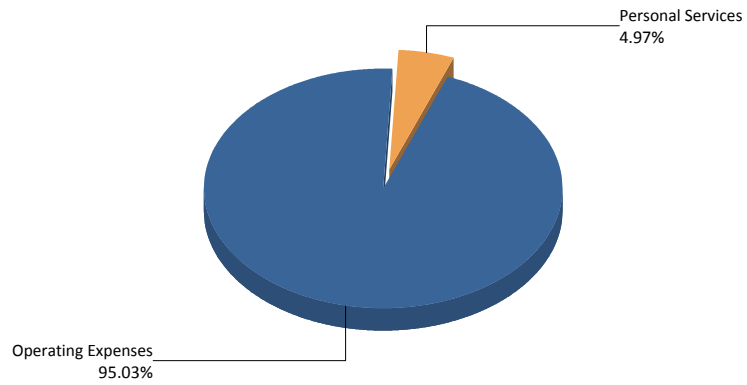
FUND 168-SECTION 8 FUND

SECTION 8	
Housing Assistance	Community Outreach Programs

Revenues



Expenditures



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 9.6 FTEs, a decrease of 0.2 FTEs from the FY15 Adopted Budget due to re-allocated positions within the Human Services Department. Personal Services is offset by a 3.5% Cost of Living Adjustment (COLA) and. Operating expenses increased 20% due to the increase in portable vouchers. These vouchers are 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.

REVENUES:

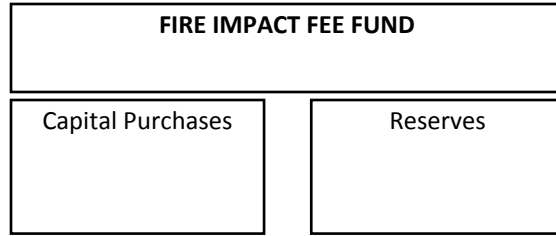
This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer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

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	9,322,873	10,226,932	10,062,656	10,990,992	928,336
Miscellaneous Revenues	7,540	12,446	870	0	-870
Transfers In	1,466	0	0	0	0
Fund Balance	0	0	0	967,508	967,508
Total Revenues:	\$9,331,879	\$10,239,378	\$10,063,526	\$11,958,500	\$1,894,974
Expenditures					
Personal Services	472,117	474,890	603,077	593,961	-9,116
Operating Expenses	8,723,314	9,639,030	9,460,449	11,364,539	1,904,090
Total Expenditures:	\$9,195,431	\$10,113,921	\$10,063,526	\$11,958,500	\$1,894,974

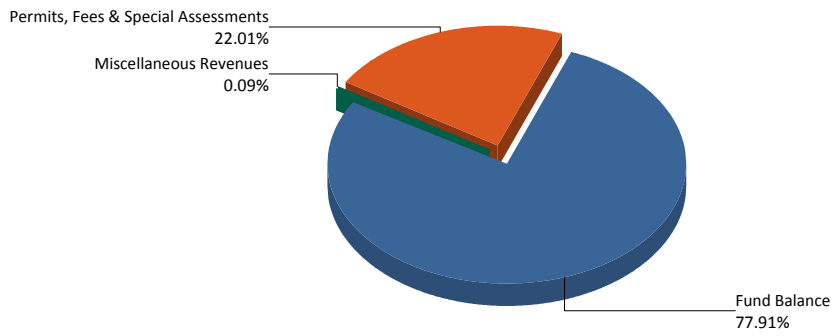
PERSONNEL

	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	8.40	8.40	8.80	9.60	0.80
Part Time:	0.00	0.00	1.00	0.00	-1.00
Total Personnel:	8.40	8.40	9.80	9.60	-0.20

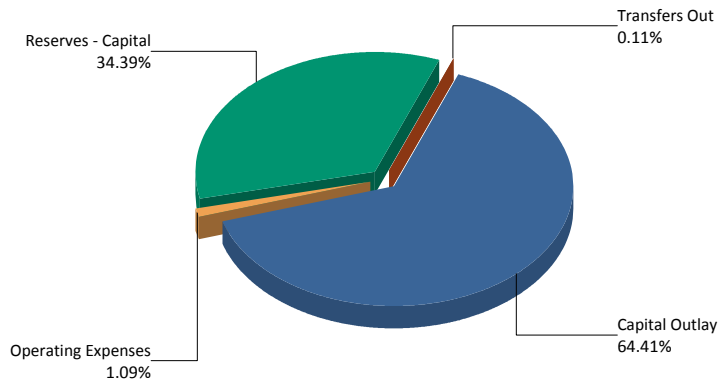
FUND 177-FIRE IMPACT FEE FUND



Revenues



Expenditures



FUND 177-FIRE IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

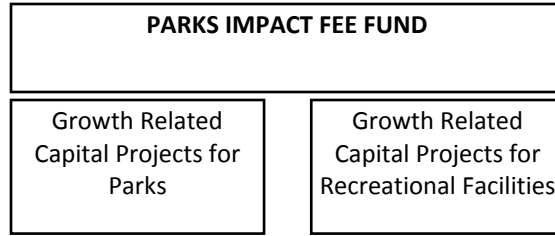
The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 06-99 and can only be used as directed by the Ordinance for needs related to new growth. The Fire Impact Fee Fund does not include Personal Services costs. Operating increased \$62,069 from the FY15 Adopted Budget due to the Fire Impact Fee Study. Capital Outlay reflects funding for construction of the Reunion and Overstreet Fire Stations and the purchase of new and replacement fire engines, rescues, tenders, brush tankers, and light vehicles needed for the Fire Rescue and EMS Department.

REVENUES:

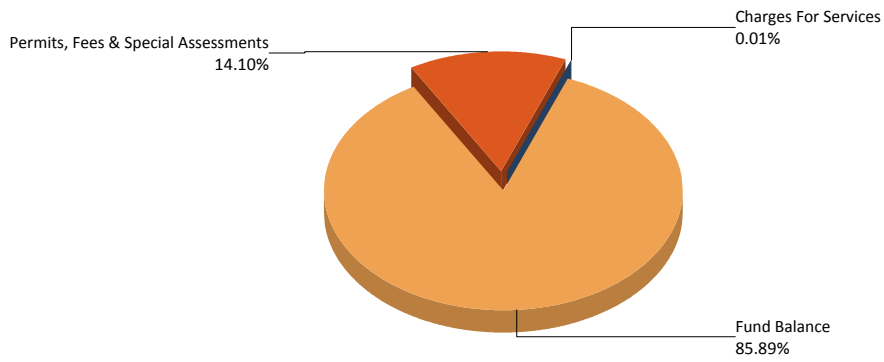
Revenues are collected from fire impact fees. This fund is also supported by Interest and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	217,285	844,525	897,011	1,269,162	372,151
Miscellaneous Revenues	927	10,978	25,562	5,000	-20,562
Less 5% Statutory Reduction	0	0	-46,129	-63,708	-17,579
Fund Balance	0	0	2,204,274	4,493,382	2,289,108
Total Revenues:	\$218,212	\$855,503	\$3,080,718	\$5,703,836	\$2,623,118
Expenditures					
Operating Expenses	26	37	225	62,294	62,069
Capital Outlay	0	0	1,125,000	3,673,879	2,548,879
Transfers Out	4,051	3,256	6,057	6,379	322
Reserves - Operating	0	0	90	0	-90
Reserves - Capital	0	0	1,949,346	1,961,284	11,938
Total Expenditures:	\$4,077	\$3,293	\$3,080,718	\$5,703,836	\$2,623,118

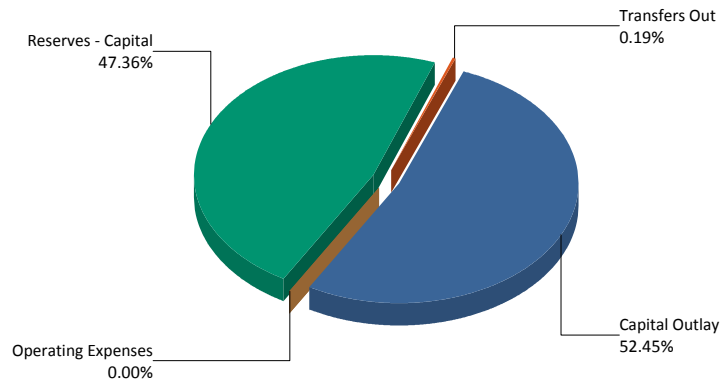
FUND 178-PARKS IMPACT FEE FUND



Revenues



Expenditures



FUND 178-PARKS IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

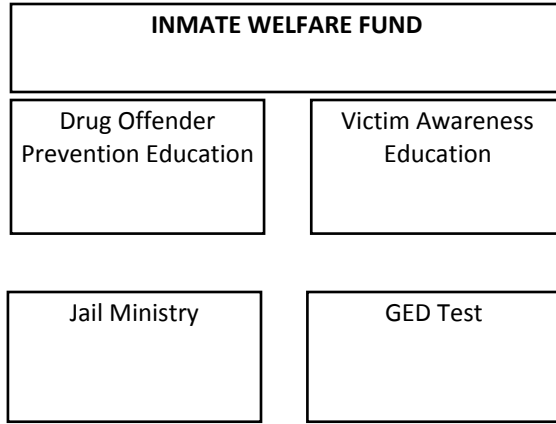
The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth related impact that the County currently levies on developments affecting the County's park system. The use of these funds is restricted to growth necessitated capital improvements from parks and recreational facilities. Overall Operating Expenditures decreased \$299,665, from the FY15 Adopted Budget, due to the elimination of Professional Services. Capital Outlay totals \$6,147,130 and reflects funds that will be carried from Fiscal Year 2015 to continue projects for Greenways and Trails, 65th Infantry Veterans Park, Tropical Park and the Vance Harmon Competition Pool. Reserves were adjusted per Budget Policy.

REVENUES:

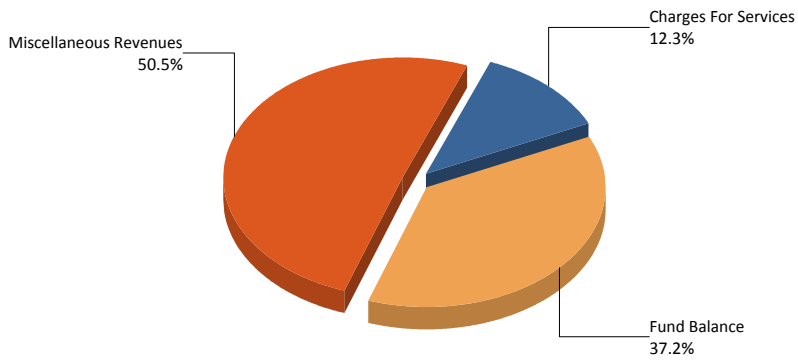
The main revenue source is from impact fees collected on new developments. Revenue is projected to increase 55% in FY16 over the FY15 Adopted Budget. This fund is also supported by Fund Balance which increased by \$4.96m.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	951,808	1,670,397	1,072,995	1,663,671	590,676
Charges For Services	0	0	0	1,156	1,156
Miscellaneous Revenues	2,748	36,231	0	0	0
Less 5% Statutory Reduction	0	0	-53,651	-83,241	-29,590
Fund Balance	0	0	5,173,297	10,137,432	4,964,135
Total Revenues:	\$954,556	\$1,706,628	\$6,192,641	\$11,719,018	\$5,526,377
Expenditures					
Operating Expenses	14	12,557	300,000	335	-299,665
Capital Outlay	7,279	170,317	640,281	6,147,130	5,506,849
Transfers Out	15,940	16,467	24,241	21,888	-2,353
Reserves - Capital	0	0	5,228,119	5,549,665	321,546
Total Expenditures:	\$23,233	\$199,340	\$6,192,641	\$11,719,018	\$5,526,377

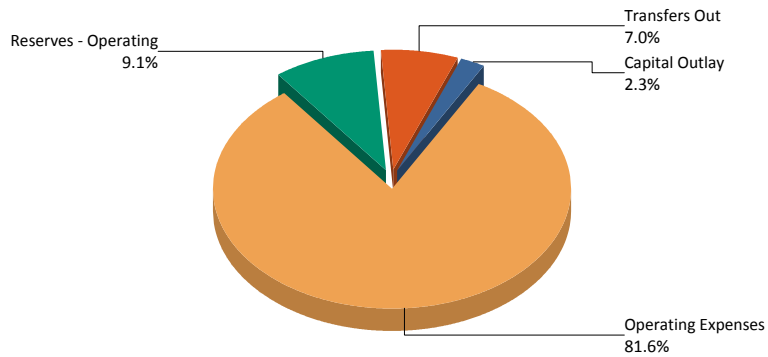
FUND 180-INMATE WELFARE FUND



Revenues



Expenditures



FUND 180-INMATE WELFARE FUND

FUND SUMMARY:

TRENDS & ISSUES:

Pursuant to Florida Statute 951.23(9), a commissary may be operated in a County detention facility. Commissary revenue is deposited into the Inmate Welfare Fund and 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 Testing and research material to those requiring detention or supervision. This Fund includes Cost Centers 2112-Inmate Welfare Fund and 2113-Print Shop. There are no Personal Services associated with this Fund. Operating Expenditures increased from the FY15 Adopted Budget by 23.10%, or \$69,410 based on increased Rentals and Leases, Repair and Maintenance Services and Operating Supplies. Capital Outlay totals \$10,280 and includes the cost of a new cutter for the print shop. Reserves were adjusted per Budget Policy.

REVENUES:

The County currently has a contract ICSolutions, LLC to provide inmate commissary services. In accordance with the agreement, 37% of generated sales are deposited into the Inmate Welfare Fund. Other revenues are received from charges for printing services, interest and Fund Balance. Revenue increase 1.97%, or \$5,529, from the FY15 Adopted Budget based on current year activity. Fund Balance decreased 3.09%, or \$21,004, from the FY15 Adopted Budget

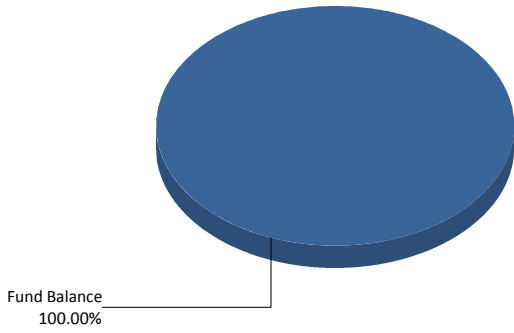
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	54,355	63,196	76,469	56,198	-20,271
Miscellaneous Revenues	192,767	254,717	204,495	230,295	25,800
Less 5% Statutory Reduction	0	0	-3,823	-2,810	1,013
Fund Balance	0	0	190,448	169,444	-21,004
Total Revenues:	\$247,122	\$317,913	\$467,589	\$453,127	\$-14,462
Expenditures					
Operating Expenses	309,830	268,416	300,420	369,830	69,410
Capital Outlay	33,380	8,765	0	10,280	10,280
Transfers Out	14,729	25,841	76,760	31,859	-44,901
Reserves - Operating	0	0	60,914	41,158	-19,756
Reserves - Stability	0	0	29,495	0	-29,495
Total Expenditures:	\$357,938	\$303,022	\$467,589	\$453,127	\$-14,462

FUND 182-ROAD IMPACT FEE ZONE 2

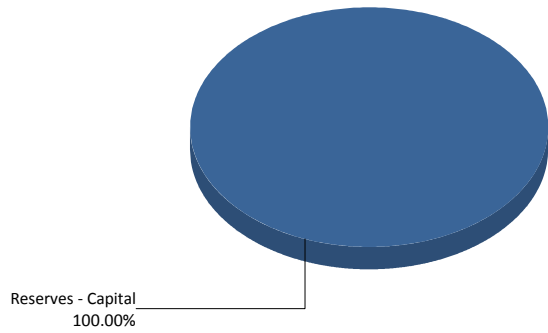
ROAD IMPACT FEE ZONE 2

Growth Related
Transportation
Improvements

Revenues



Expenditures



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 FY16 Adopted Budget represents funding for the refund of the developer obligation associated with Ginn.

REVENUES:

Due to the repeal of the Impact Fee Ordinance, no revenue other than Fund Balance is budgeted for FY16.

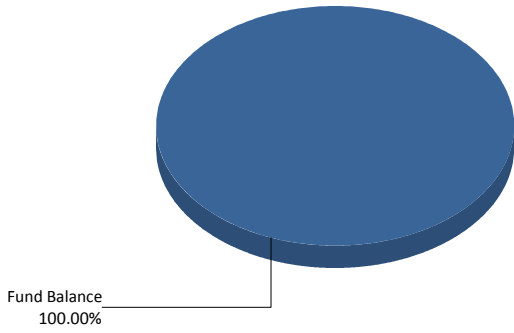
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	1,631	0	0	0	0
Miscellaneous Revenues	615	30,665	0	0	0
Transfers In	0	2,322,106	0	0	0
Fund Balance	0	0	4,900,000	4,900,000	0
Total Revenues:	\$2,246	\$2,352,771	\$4,900,000	\$4,900,000	\$0
Expenditures					
Capital Outlay	263,770	0	0	0	0
Transfers Out	5,118,272	0	0	0	0
Reserves - Capital	0	0	4,900,000	4,900,000	0
Total Expenditures:	\$5,382,042	\$0	\$4,900,000	\$4,900,000	\$0

FUND 183-ROAD IMPACT FEE ZONE 3

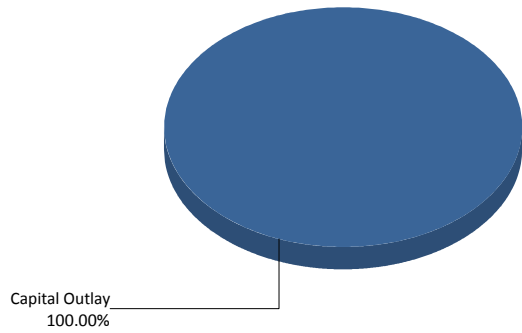
ROAD IMPACT FEE ZONE 3

Growth Related
Transportation
Improvements

Revenues



Expenditures



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. The FY16 Budget provides funding for the continuation of the Pleasant Hill Road/17-92 Intersection capital project.

REVENUES:

Due to the repeal of the Impact Fee Ordinance, no revenue other than Fund Balance is budgeted for FY16.

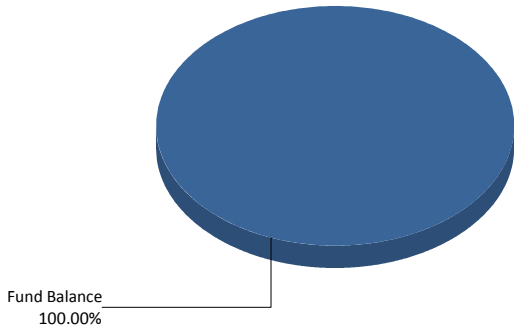
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	11,969	0	0	0	0
Miscellaneous Revenues	-12	248	0	0	0
Fund Balance	0	0	29,543	29,543	0
Total Revenues:	\$11,957	\$248	\$29,543	\$29,543	\$0
Expenditures					
Capital Outlay	4,421,302	591	29,543	29,543	0
Transfers Out	14,147,223	11,958	0	0	0
Total Expenditures:	\$18,568,525	\$12,549	\$29,543	\$29,543	\$0

FUND 184-ROAD IMPACT FEE ZONE 4

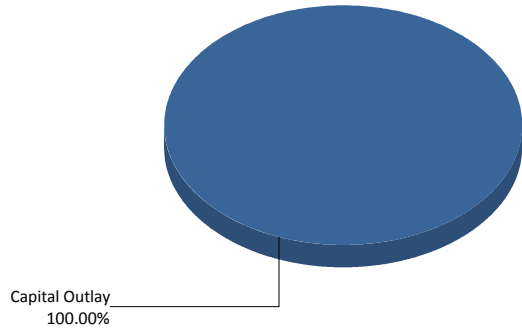
ROAD IMPACT FEE ZONE 4

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. The FY16 budget provides funding for the continuation of the Neptune Road/Corridor capital project.

REVENUES:

Due to the repeal of the Impact Fee Ordinance, no revenue other than Fund Balance is budgeted for FY16.

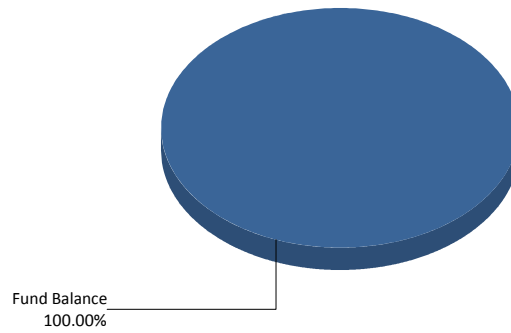
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	7,914	0	0	0	0
Miscellaneous Revenues	-2,364	2,926	0	0	0
Fund Balance	0	0	384,507	382,232	-2,275
Total Revenues:	\$5,550	\$2,926	\$384,507	\$382,232	\$-2,275
Expenditures					
Capital Outlay	50,713	15,886	384,507	382,232	-2,275
Transfers Out	753,669	78,160	0	0	0
Total Expenditures:	\$804,382	\$94,046	\$384,507	\$382,232	\$-2,275

FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

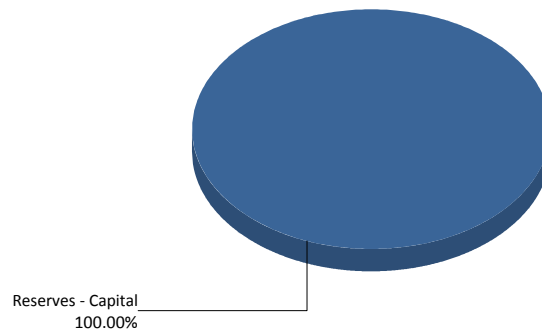
ROAD IMPACT FEE POINCIANA OVERLAY

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 FY16.

REVENUES:

The only revenue budgeted for FY16 is Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	1,674	2,845	0	0	0
Fund Balance	0	0	444,537	447,381	2,844
Total Revenues:	\$1,674	\$2,845	\$444,537	\$447,381	\$2,844
Expenditures					
Transfers Out	2,132	0	0	0	0
Reserves - Capital	0	0	444,537	447,381	2,844
Total Expenditures:	\$2,132	\$0	\$444,537	\$447,381	\$2,844

Debt Service Funds

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210 – Debt Service West 192 IIC Fund	8
211 – Sales Tax Revenue Bonds Series 2015A Fund	10
234 – Save Osceola GO Bonds Series 2006 Debt Service Fund.....	12
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DEBT SERVICE FUNDS

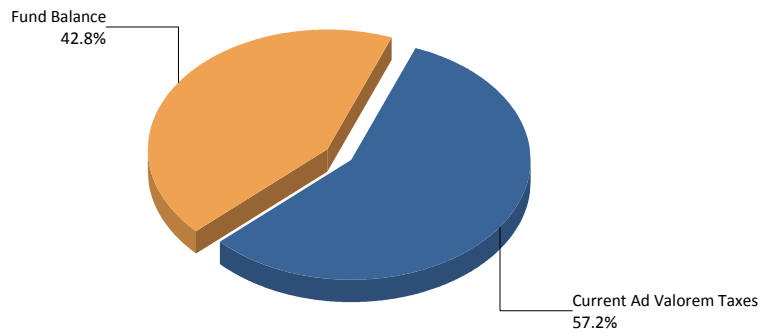
Debt Service Funds account for the accumulation of resources for, and the payments of, general long-term debt principal and interest.

FUND 201-LIMITED GO REFUNDING BONDS, SERIES 2015

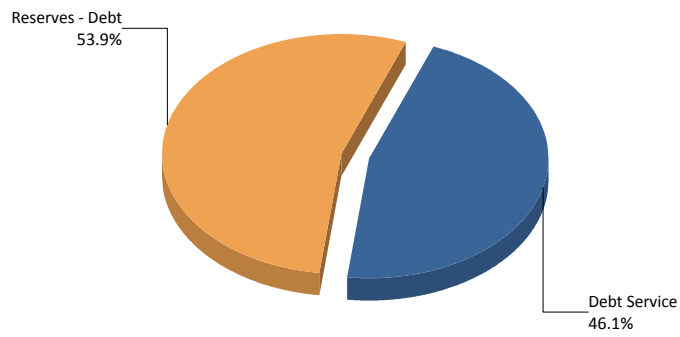
LIMITED GO BOND REF SER 2015

Debt Service
Payments

Revenues



Expenditures



FUND 201-LIMITED GO REFUNDING BONDS, SERIES 2015

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in FY15 to account for the debt service payments related to the advance refund of a portion of the outstanding Limited General Obligation Bonds, Series 2006, \$8,600,000 (Fund 234). This bond will sunset in October 2045.

REVENUES:

Funding sources utilize dedicated Ad Valorem funding to provide funds for the debt service expenses. Other revenue sources include Fund Balance.

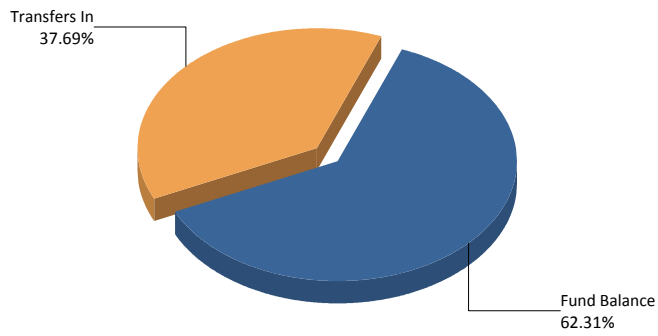
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	0	0	0	210,172	210,172
Less 5% Statutory Reduction	0	0	0	-10,509	-10,509
Fund Balance	0	0	0	157,358	157,358
Total Revenues:	\$0	\$0	\$0	\$357,021	\$357,021
Expenditures					
Debt Service	0	0	0	164,615	164,615
Reserves - Debt	0	0	0	192,406	192,406
Total Expenditures:	\$0	\$0	\$0	\$357,021	\$357,021

FUND 202-D/S SALES TAX REV 2009

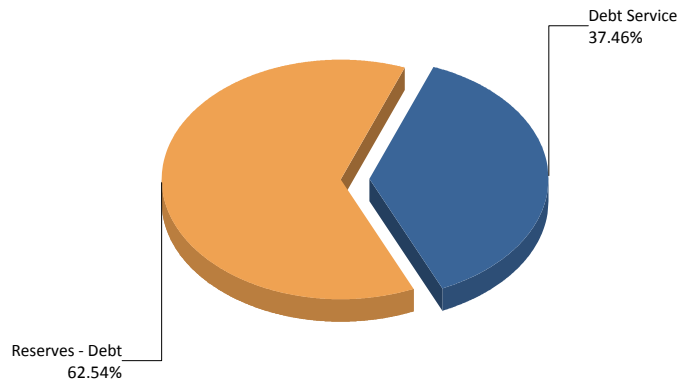
SALES TAX REVENUE BONDS 2009

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in Fiscal Year 2009 to account for only the payment of principal, interest and other debt service costs for the Sales Tax Revenue Bonds, Series 2009, \$48,735,000. This bond was issued to provide funds to: finance costs of acquisition, construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. Expenditures include the debt service payment, as well as the required reserves. This bond will sunset in October 2038.

REVENUES:

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306), as well as the Fund Balance.

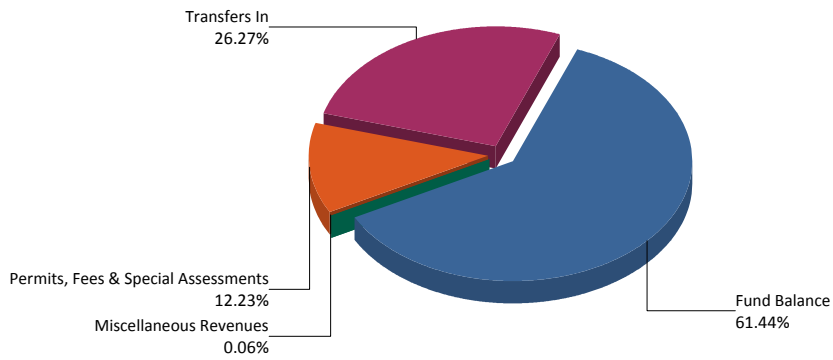
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	7,723	29,643	0	0	0
Transfers In	3,203,758	2,718,373	3,199,083	3,208,007	8,924
Fund Balance	0	0	5,291,759	5,303,260	11,501
Total Revenues:	\$3,211,481	\$2,748,016	\$8,490,842	\$8,511,267	\$20,425
Expenditures					
Debt Service	3,189,444	3,189,556	3,187,582	3,187,907	325
Reserves - Debt	0	0	5,303,260	5,323,360	20,100
Total Expenditures:	\$3,189,444	\$3,189,556	\$8,490,842	\$8,511,267	\$20,425

FUND 204-TDT TAX BONDS SERIES 2012

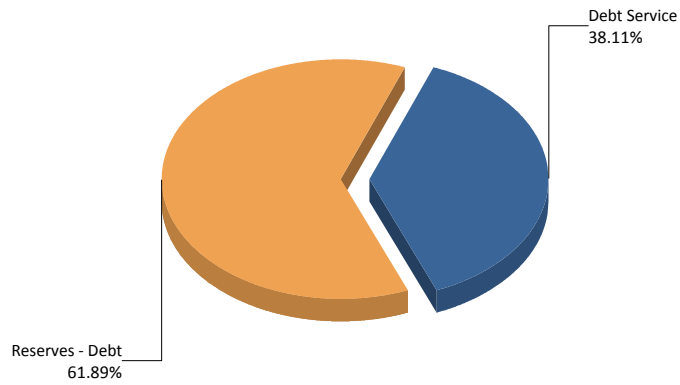
TDT TAX BONDS SERIES 2012

Debt Service
Payments

Revenues



Expenditures



FUND 204-TDT TAX BONDS SERIES 2012

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bond, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center and 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.

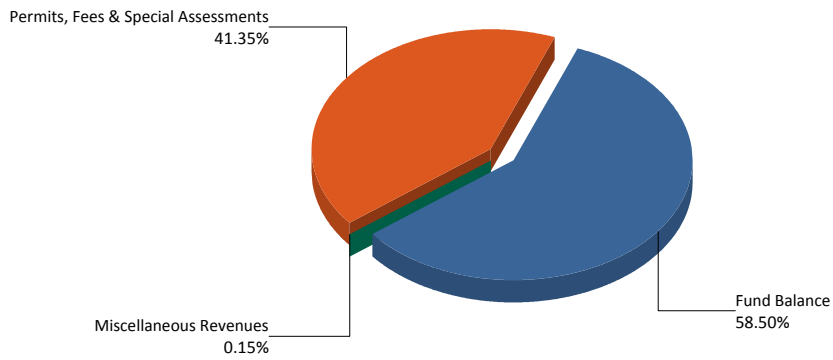
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	280,889	293,872	260,000	300,000	40,000
Miscellaneous Revenues	1,909	8,519	1,500	1,500	0
Less 5% Statutory Reduction	0	0	-13,075	-15,075	-2,000
Transfers In	722,497	686,284	610,882	644,224	33,342
Fund Balance	0	0	1,577,494	1,506,720	-70,774
Total Revenues:	\$1,005,295	\$988,675	\$2,436,801	\$2,437,369	\$568
Expenditures					
Debt Service	863,793	930,221	930,081	928,914	-1,167
Reserves - Debt	0	0	1,506,720	1,508,455	1,735
Total Expenditures:	\$863,793	\$930,221	\$2,436,801	\$2,437,369	\$568

FUND 210-W 192 PHASE IIC

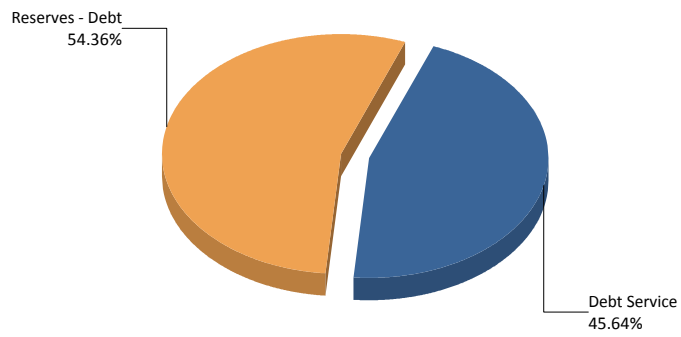
PROGRAMS & SERVICES

Debt Service
Payments

Revenues



Expenditures



FUND 210-W 192 PHASE IIC

FUND SUMMARY:

TRENDS & ISSUES:

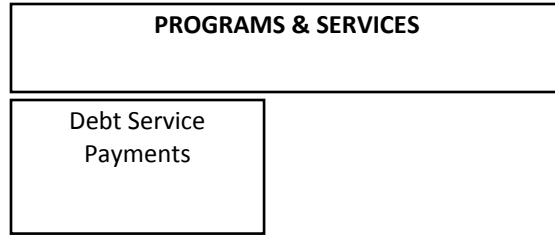
This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessments Bonds, Series 2003. This Bond was issued to provide funds to complete installation 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:

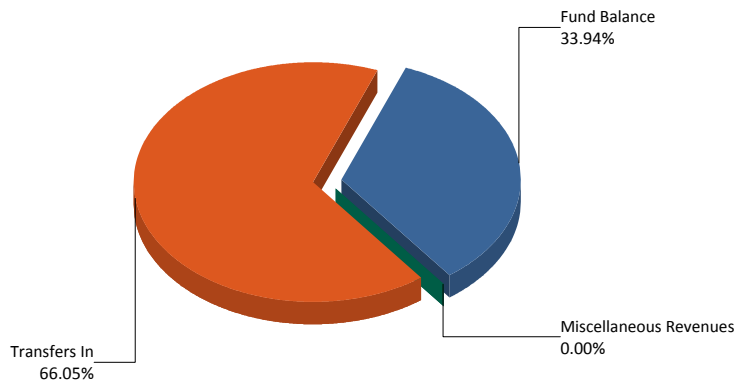
The funding sources for FY16 are Special Assessments, Fund Balance and interest.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	308,072	322,140	337,287	340,364	3,077
Miscellaneous Revenues	2,448	8,435	1,200	1,200	0
Less 5% Statutory Reduction	0	0	-16,924	-17,078	-154
Fund Balance	0	0	578,241	481,534	-96,707
Total Revenues:	\$310,520	\$330,575	\$899,804	\$806,020	\$-93,784
Expenditures					
Debt Service	285,781	220,888	449,409	367,863	-81,546
Reserves - Debt	0	0	450,395	438,157	-12,238
Total Expenditures:	\$285,781	\$220,888	\$899,804	\$806,020	\$-93,784

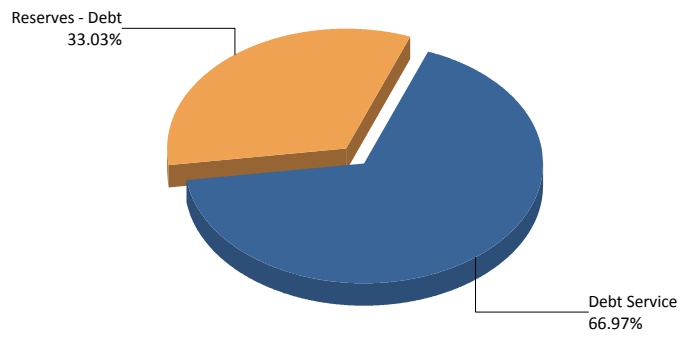
FUND 211-- SALES TAX REVENUE BONDS SERIES 2015A



Revenues



Expenditures



FUND 211 - SALES TAX REVENUE BONDS SERIES 2015A

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in FY15 to account for principal, interest and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This Bond was issued to provide funds to construct and equip the Florida Advance Manufacturing and Research Center in support of the Board's Strategic Plan Action Item #1: FAMRC and FARM. The Series 2015A revenue bonds will sunset in 2045.

REVENUES:

The funding sources for FY16 are a transfer from the General Fund, Fund Balance and interest.

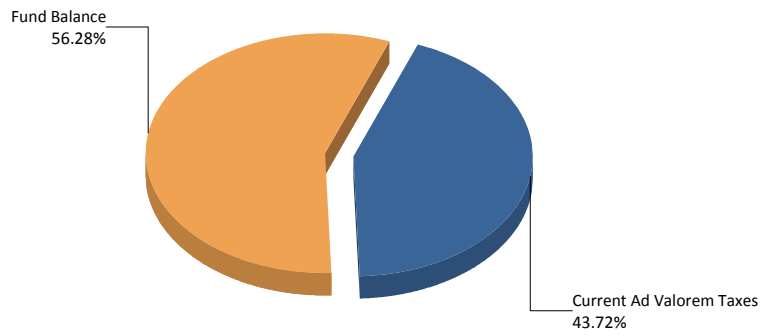
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	0	0	0	200	200
Less 5% Statutory Reduction	0	0	0	-10	-10
Transfers In	0	0	0	2,876,079	2,876,079
Fund Balance	0	0	0	1,478,083	1,478,083
Total Revenues:	\$0	\$0	\$0	\$4,354,352	\$4,354,352
Expenditures					
Debt Service	0	0	0	2,916,217	2,916,217
Reserves - Debt	0	0	0	1,438,135	1,438,135
Total Expenditures:	\$0	\$0	\$0	\$4,354,352	\$4,354,352

FUND 234-LTD GO BONDS 2006

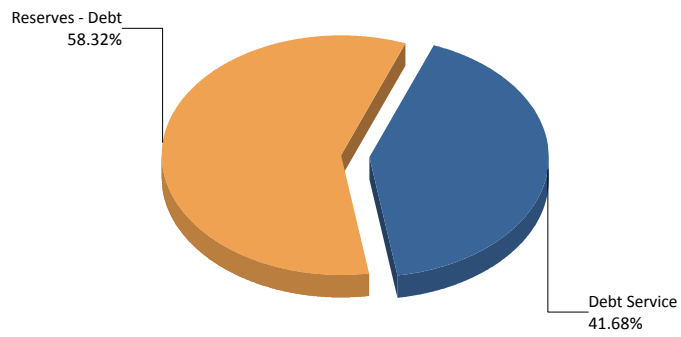
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 234-LTD GO BONDS 2006

FUND SUMMARY:

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 No. 04-28. Additionally this year the Board passed the LTD G.O. Refunding Bonds; Series 2015 to advance refund \$8,600,000 of the balance of this bond. The remaining balance of 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. Other revenue sources include Fund Balance.

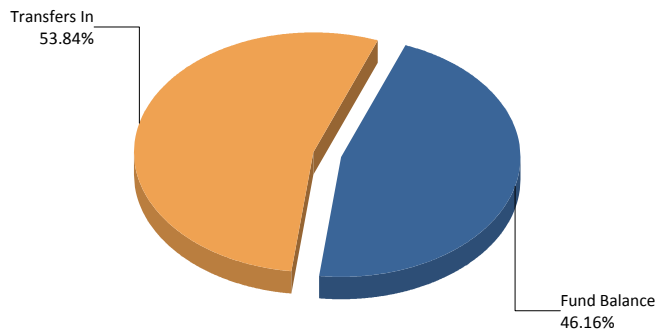
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	948,988	1,094,824	1,179,773	891,755	-288,018
PY Delinquent Ad Valorem Tax	2,654	3,053	0	0	0
Miscellaneous Revenues	4,198	8,182	0	0	0
Less 5% Statutory Reduction	0	0	-58,989	-44,588	14,401
Fund Balance	0	0	1,333,370	1,148,000	-185,370
Total Revenues:	\$955,840	\$1,106,059	\$2,454,154	\$1,995,167	\$-458,987
Expenditures					
Debt Service	1,180,273	1,183,156	1,179,773	831,629	-348,144
Reserves - Debt	0	0	1,274,381	1,163,538	-110,843
Total Expenditures:	\$1,180,273	\$1,183,156	\$2,454,154	\$1,995,167	\$-458,987

FUND 235-INFRA SALES SURTAX SERIES 2007

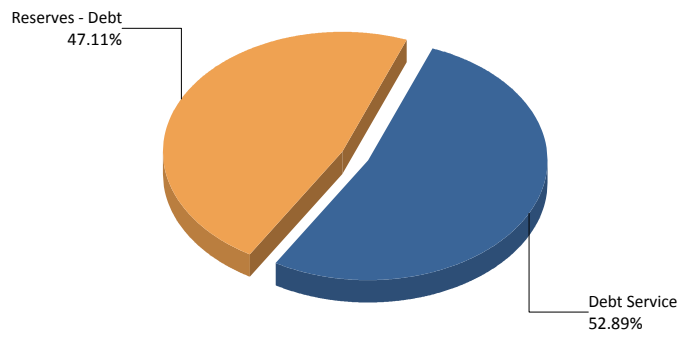
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 235-INFRA SALES SURTAX SERIES 2007

FUND SUMMARY:

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 and Fund Balance.

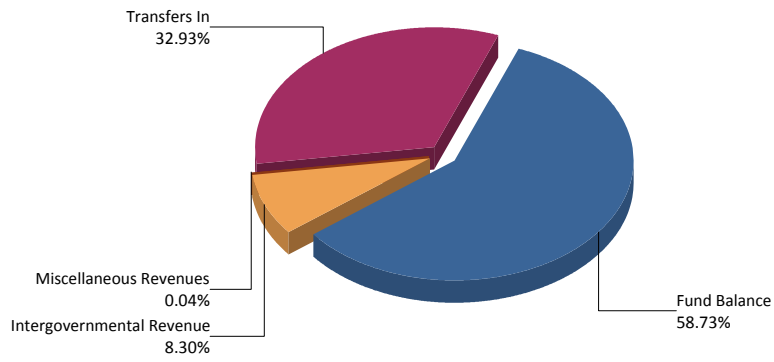
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	9,605	18,077	0	0	0
Transfers In	6,258,919	6,251,618	6,260,745	5,093,050	-1,167,695
Fund Balance	0	0	4,877,005	4,366,925	-510,080
Total Revenues:	\$6,268,524	\$6,269,695	\$11,137,750	\$9,459,975	\$-1,677,775
Expenditures					
Debt Service	6,193,163	6,185,100	6,182,575	5,003,750	-1,178,825
Reserves - Debt	0	0	4,955,175	4,456,225	-498,950
Total Expenditures:	\$6,193,163	\$6,185,100	\$11,137,750	\$9,459,975	\$-1,677,775

FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

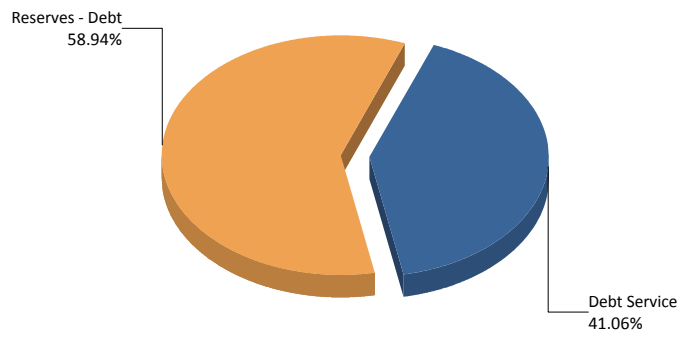
Programs & Services:

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 Fund to support debt service payments associated with the Parking Garage. Also a Transfer In from the General Fund and Fund 306 to support the remaining debt service previously paid by Impact Fees. Additional revenue is received from a Federal subsidy on the Build America & Recovery Zone Economic Development Bonds, as well as interest and Fund Balance.

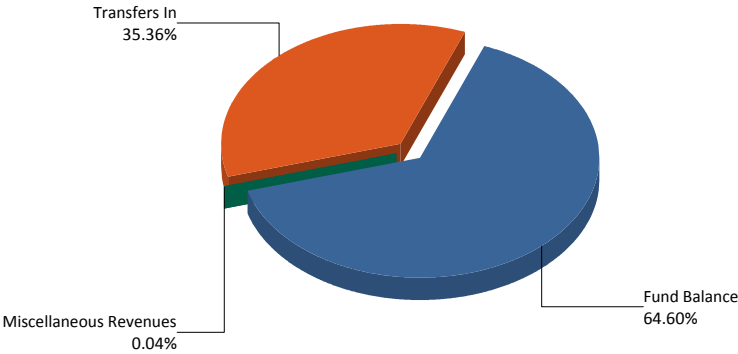
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	2,206,243	2,031,921	2,031,921	2,046,291	14,370
Miscellaneous Revenues	23,258	78,352	10,000	10,000	0
Less 5% Statutory Reduction	0	0	-500	-500	0
Transfers In	7,897,258	7,984,362	7,113,314	8,119,353	1,006,039
Fund Balance	0	0	15,438,353	14,481,670	-956,683
Total Revenues:	\$10,126,759	\$10,094,635	\$24,593,088	\$24,656,814	\$63,726
Expenditures					
Debt Service	10,120,567	10,120,192	10,111,418	10,122,893	11,475
Reserves - Debt	0	0	14,481,670	14,533,921	52,251
Total Expenditures:	\$10,120,567	\$10,120,192	\$24,593,088	\$24,656,814	\$63,726

FUND 237-SALES TAX REF REV BONDS SERIES 2010

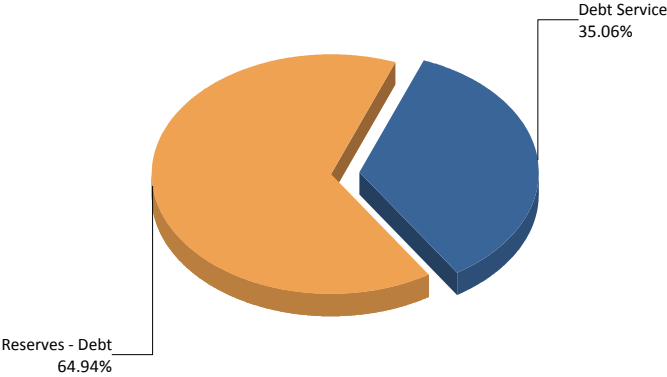
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 237-SALES TAX REF REV BONDS SERIES 2010

FUND SUMMARY:

TRENDS & ISSUES:

This Fund 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 and will sunset in October 2024.

REVENUES:

Funding sources include a Transfer In from the General Fund, Fund Balance and interest.

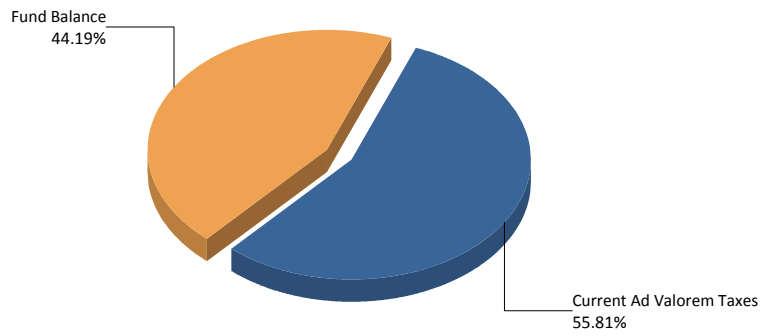
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	8,943	39,986	5,000	5,000	0
Less 5% Statutory Reduction	0	0	-250	-250	0
Transfers In	4,216,700	4,146,982	4,208,207	4,208,207	0
Fund Balance	0	0	7,687,368	7,687,368	0
Total Revenues:	\$4,225,643	\$4,186,968	\$11,900,325	\$11,900,325	\$0
Expenditures					
Debt Service	4,184,625	4,182,150	4,172,500	4,172,500	0
Reserves - Debt	0	0	7,727,825	7,727,825	0
Total Expenditures:	\$4,184,625	\$4,182,150	\$11,900,325	\$11,900,325	\$0

FUND 238-GO BONDS 2010

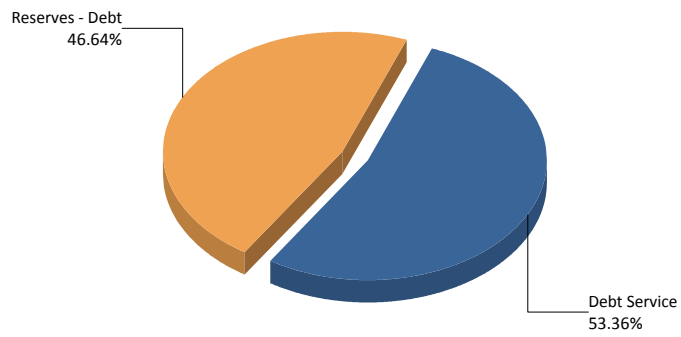
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 238-GO BONDS 2010

FUND SUMMARY:

TRENDS & ISSUES:

This Fund accounts for the payment of principal, interest and other debt service costs related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025.

REVENUES:

Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to provide funds for debt service expenses. Other revenue sources include interest and Fund Balance.

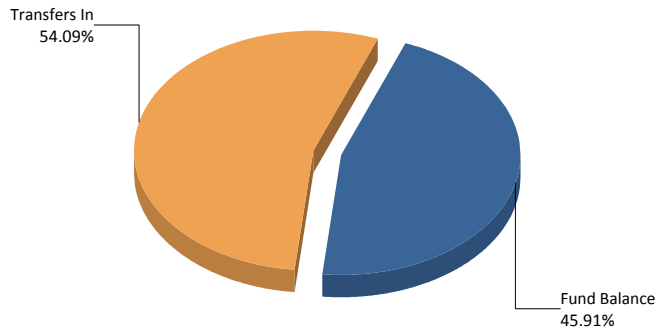
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Current Ad Valorem Taxes	2,081,532	2,033,245	2,055,419	2,209,747	154,328
PY Delinquent Ad Valorem Tax	4,150	5,670	0	0	0
Miscellaneous Revenues	2,226	15,194	0	0	0
Less 5% Statutory Reduction	0	0	-102,771	-110,487	-7,716
Fund Balance	0	0	1,887,998	1,749,359	-138,639
Total Revenues:	\$2,087,908	\$2,054,109	\$3,840,646	\$3,848,619	\$7,973
Expenditures					
Debt Service	2,066,119	2,054,934	2,055,419	2,053,619	-1,800
Reserves - Debt	0	0	1,785,227	1,795,000	9,773
Total Expenditures:	\$2,066,119	\$2,054,934	\$3,840,646	\$3,848,619	\$7,973

FUND 239-INFRA S TAX REV REFUNDING 2011

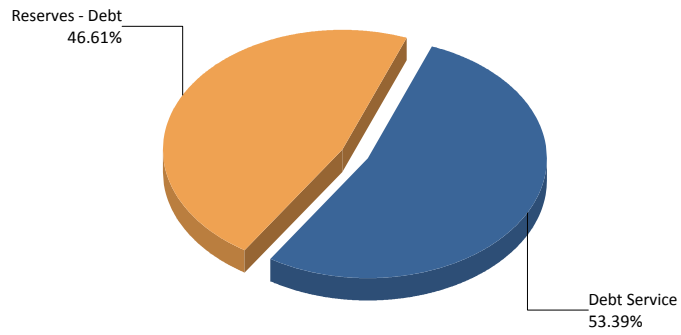
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 239-INFRA S TAX REV REFUNDING 2011

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in Fiscal Year 2012 to account for the payments of principal, interest and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

REVENUES:

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

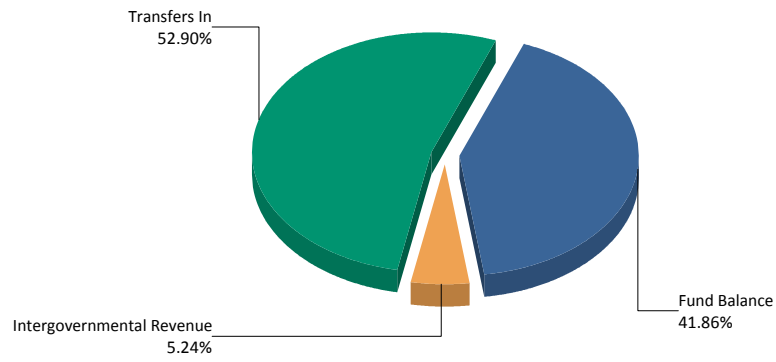
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	2,469	11,581	0	0	0
Transfers In	3,095,263	3,769,075	3,767,706	3,754,594	-13,112
Fund Balance	0	0	3,139,357	3,186,519	47,162
Total Revenues:	\$3,097,732	\$3,780,656	\$6,907,063	\$6,941,113	\$34,050
Expenditures					
Debt Service	1,313,175	3,743,625	3,732,125	3,705,675	-26,450
Reserves - Debt	0	0	3,174,938	3,235,438	60,500
Total Expenditures:	\$1,313,175	\$3,743,625	\$6,907,063	\$6,941,113	\$34,050

FUND 240-TDT REF & IMP 2012 DEBT SVC

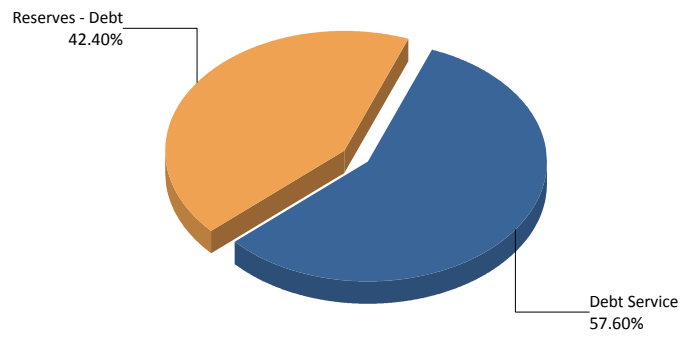
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This Bond was issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A and will sunset in October 2034.

REVENUES:

Funding sources include Transfers In from the Fund 104 - Tourist Development Tax Fund, Fund 105 - the 5th Cent Resort Tax Fund, as well as Fund Balance. Additional revenue is received from the Florida Department of Revenue for the retained spring training franchise.

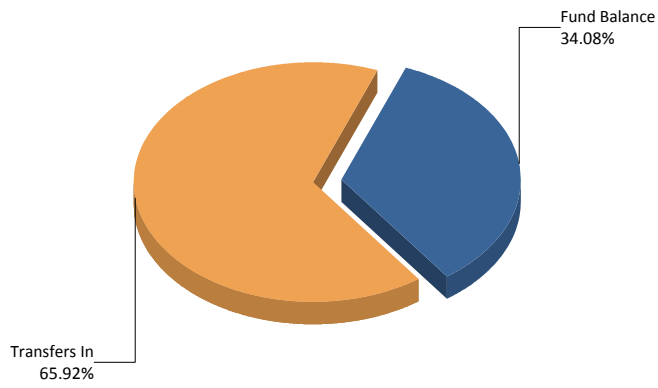
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	500,004	500,004	500,000	500,000	0
Miscellaneous Revenues	8,438	14,294	0	0	0
Transfers In	5,048,582	5,019,526	5,041,254	5,047,928	6,674
Fund Balance	0	0	3,965,319	3,995,216	29,897
Total Revenues:	\$5,557,024	\$5,533,824	\$9,506,573	\$9,543,144	\$36,571
Expenditures					
Debt Service	2,158,725	5,525,281	5,511,357	5,496,832	-14,525
Reserves - Debt	0	0	3,995,216	4,046,312	51,096
Total Expenditures:	\$2,158,725	\$5,525,281	\$9,506,573	\$9,543,144	\$36,571

FUND 241-INFRASTRUCTURE SALES SURTAX SERIES 2015

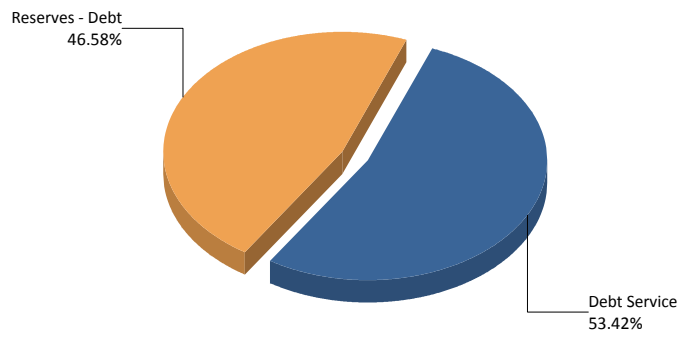
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 241-INFRASTRUCTURE SALES SURTAX SERIES 2015

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in Fiscal Year 2015 to account for the advance refunding of principal, interest and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

REVENUES:

Funding sources include a Transfer In from the Fund 306 - Local Option Sales Surtax Fund), as well as Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Transfers In	0	0	0	919,449	919,449
Fund Balance	0	0	0	475,415	475,415
Total Revenues:	\$0	\$0	\$0	\$1,394,864	\$1,394,864
Expenditures					
Debt Service	0	0	0	745,140	745,140
Reserves - Debt	0	0	0	649,724	649,724
Total Expenditures:	\$0	\$0	\$0	\$1,394,864	\$1,394,864

Capital Projects Funds

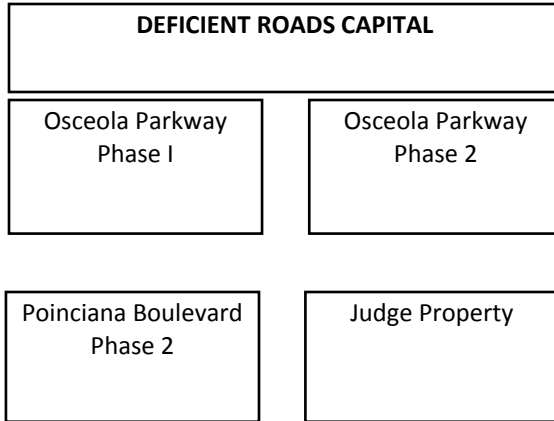
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315 – General Capital Outlay Fund	6
326 – Transportation Impact Fee Capital Fund.....	8
327 – Infrastructure and Equipment Capital Fund.....	10
328 – Special Purpose Capital Fund	12
329 – Sales Tax Revenue Bond Series 2015A Capital Fund.....	14

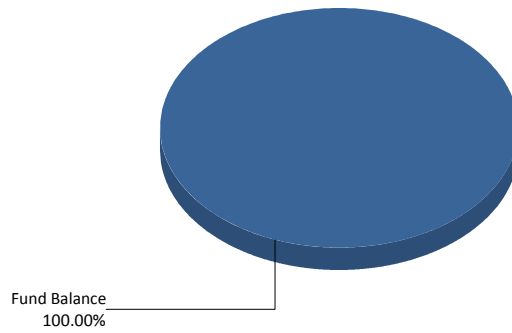
CAPITAL FUNDS

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).

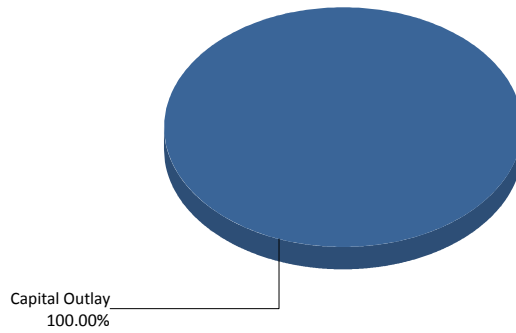
FUND 305-DEFICIENT ROADS CAPITAL



Revenues



Expenditures



FUND 305-DEFICIENT ROADS CAPITAL

FUND SUMMARY:

TRENDS & ISSUES:

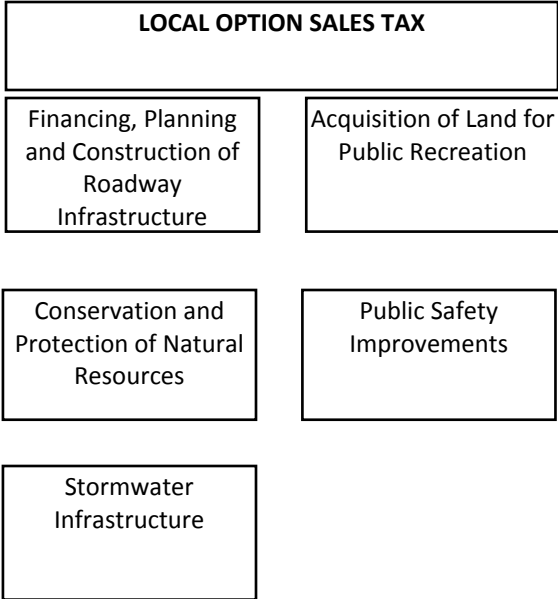
The Deficient Roads Fund was created to provide funds to be used for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources. There are no new projects in FY16, as a result of the Road Impact Fees being repealed. Ongoing projects include Osceola Parkway Phase I, Osceola Parkway Phase II, Judge Property and Poinciana Blvd Phase II.

REVENUES:

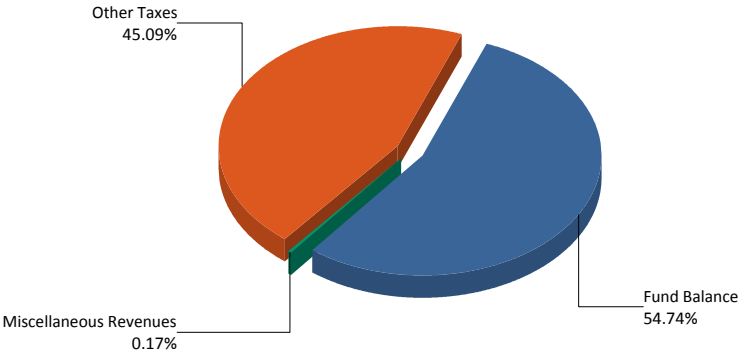
This is a non-revenue generating fund with the exception of interest. The Fund was established through transfers from Fund 001- General Fund and Fund 306 - Infrastructure Sales Surtax Fund. This Fund includes Balance Forward which represents carried forward funds from FY15.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	1,839	18,534	0	0	0
Fund Balance	0	0	2,818,180	2,820,180	2,000
Total Revenues:	\$1,839	\$18,534	\$2,818,180	\$2,820,180	\$2,000
Expenditures					
Capital Outlay	122,332	11,900	2,818,180	2,820,180	2,000
Transfers Out	0	101,910	0	0	0
Total Expenditures:	\$122,332	\$113,810	\$2,818,180	\$2,820,180	\$2,000

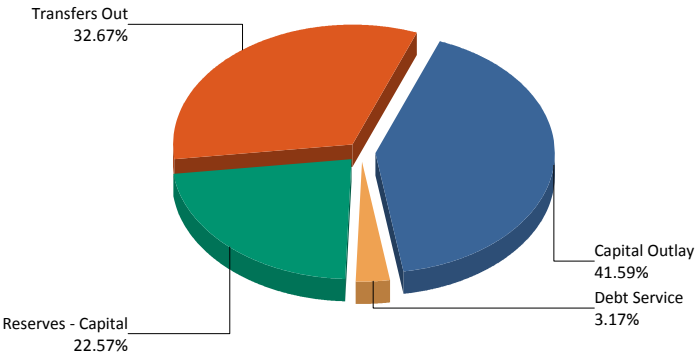
FUND 306-LOCAL OPTION SALES TAX FUND



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 \$18.9 million, including \$16.6 million to support debt service obligations as well as \$1.8 million which are transferred for the Sheriff's Vehicles. This Fund's direct debt obligations total \$1.8 million for the Digital Radio Capital Lease (\$1,017,655) and the Reedy Creek Concurrency Agreement (\$819,074). A total of \$24,084,605 is allocated in Capital Outlay, of which \$6,926,055 is new funding requests for the following projects: Sheriff's Office Training Facility (\$3,180,956), Sheriff's Office In-House Clinic (\$180,600), Overstreet Landing (\$200,000), stormwater projects (\$318,000), bridge projects (\$540,000), Intersection Safety & Efficiency (\$150,000), Mac Overstreet – Valencia College Site (\$256,499), Traffic Control Equipment (\$100,000) and Traffic Signal Replacement Mast Arm (\$300,000); whereas the remaining \$17.1 million is allocated to ongoing projects to continue in FY16 without interruption.

REVENUES:

This Fund's main revenue source is the County's portion of the voter approved 1% sales tax levied in the County. This Fund also includes Balance Forward which represents carried forward funds from FY15 and Interest revenue.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Other Taxes	22,775,166	24,727,514	23,894,820	26,716,783	2,821,963
Miscellaneous Revenues	86,754	161,390	69,845	97,890	28,045
Less 5% Statutory Reduction	0	0	-1,198,233	-1,340,734	-142,501
Transfers In	1,404,489	117,070	0	0	0
Fund Balance	0	0	31,415,020	32,432,091	1,017,071
Total Revenues:	\$24,266,408	\$25,005,974	\$54,181,452	\$57,906,030	\$3,724,578
Expenditures					
Capital Outlay	5,422,608	5,255,272	25,749,715	24,084,605	-1,665,110
Debt Service	1,836,774	1,836,236	1,836,648	1,836,729	81
Transfers Out	15,522,865	24,757,930	15,509,067	18,916,689	3,407,622
Reserves - Capital	0	0	11,086,022	13,068,007	1,981,985
Total Expenditures:	\$22,782,246	\$31,849,439	\$54,181,452	\$57,906,030	\$3,724,578

PERSONNEL

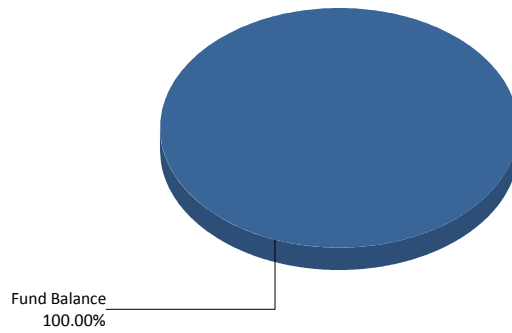
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Total Personnel:					

FUND 315-GEN CAP OUTLAY FUND

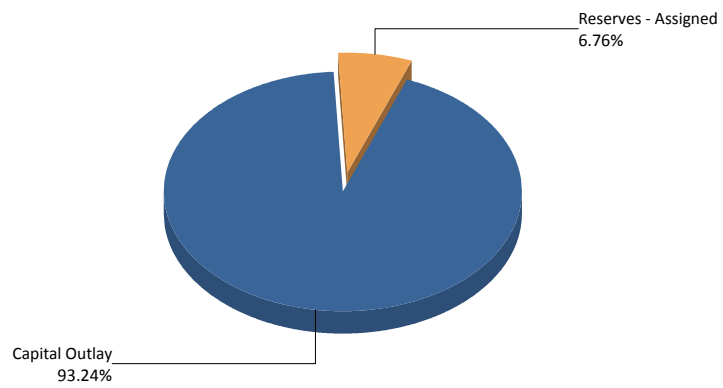
GENERAL CAPITAL OUTLAY

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 FY15 Adopted Budget included \$23 million for the SunRail project to be funded by the State of Florida SIB Loan; however during FY15, a new Fund was created, Fund 328-Special Purpose Capital Fund for the purpose of capturing capital projects funded by outside sources, which now includes the budget for the SIB Loan. There is no funding allocated for new requests in FY16. This fund supports the Florida Advance Manufacturing and Research Center (FAMRC) project (Strategic Plan Action Item # 1: FAMRC and FARM). Capital Outlay is budgeted at \$37.9 million for ongoing projects to continue in FY16 without interruption. 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).

REVENUES:

This is not a revenue generating Fund. Revenue reflects Fund Balance for FY16.

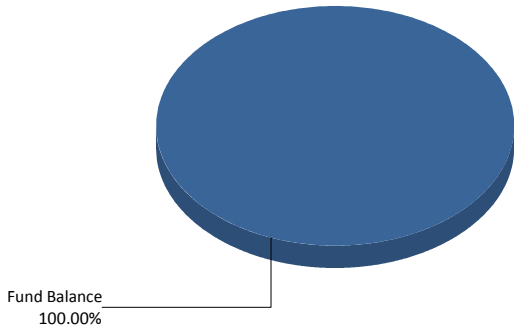
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	3,991,008	0	5,700,000	0	-5,700,000
Miscellaneous Revenues	68,093	1,302,585	0	0	0
Transfers In	40,294,508	251,292	5,974,000	0	-5,974,000
Other Sources	0	0	23,000,000	0	-23,000,000
Fund Balance	0	0	41,700,907	40,697,234	-1,003,673
Total Revenues:	\$44,353,609	\$1,553,877	\$76,374,907	\$40,697,234	\$-35,677,673
Expenditures					
Capital Outlay	10,266,332	419,672	73,622,384	37,944,711	-35,677,673
Transfers Out	0	2,044,095	0	0	0
Reserves - Assigned	0	0	2,752,523	2,752,523	0
Total Expenditures:	\$10,266,332	\$2,463,767	\$76,374,907	\$40,697,234	\$-35,677,673

FUND 326-TRANS IMP FEE CAPITAL FUNDS

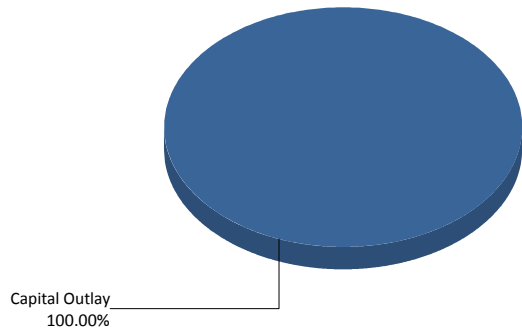
TRANS IMPACT FEE CAPITAL

Transportation
Bonded Projects

Revenues



Expenditures



FUND 326-TRANS IMP FEE CAPITAL FUNDS

FUND SUMMARY:

TRENDS & ISSUES:

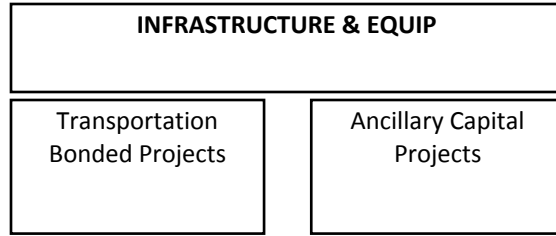
This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. There are no new projects requested in this Fund for FY16; however, current projects include Old Lake Wilson, Poinciana Boulevard Phases II & III, Osceola Parkway Phase II and Boggy Creek Phase I.

REVENUES:

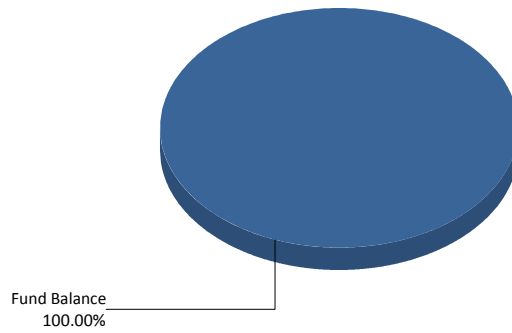
The funding source for FY16 is Fund Balance which represents carried forward funds from previous fiscal years.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	24,371	133,944	0	0	0
Transfers In	17,285,269	0	0	0	0
Fund Balance	0	0	12,529,551	2,751,026	-9,778,525
Total Revenues:	\$17,309,640	\$133,944	\$12,529,551	\$2,751,026	\$-9,778,525
Expenditures					
Capital Outlay	5,929,351	15,767,534	12,529,551	2,751,026	-9,778,525
Transfers Out	0	2,322,106	0	0	0
Total Expenditures:	\$5,929,351	\$18,089,640	\$12,529,551	\$2,751,026	\$-9,778,525

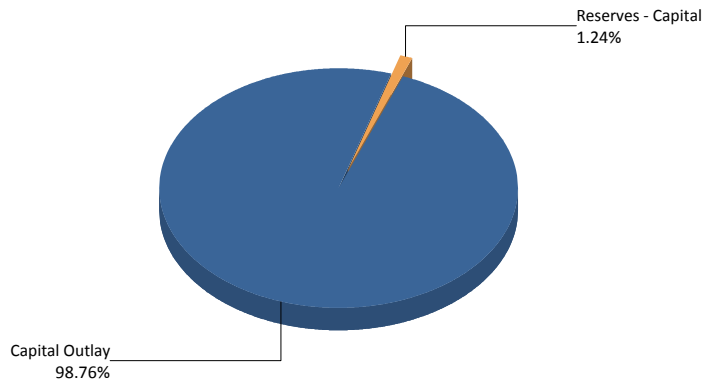
FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND



Revenues



Expenditures



FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created to recognize and record a portion of the bond proceeds used for capital projects from 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. There are no new projects; however current projects include Courthouse Square Parking Garage, Sheriff Training Facility, Poinciana Blvd Phase III, and the Supervisor of Elections/Property Appraiser Renovation Project.

REVENUES:

The funding source for FY16 is Fund Balance which represents carried forward funds from previous fiscal years.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Miscellaneous Revenues	4,192	41,537	0	0	0
Fund Balance	0	0	6,154,568	2,354,582	-3,799,986
Total Revenues:	\$4,192	\$41,537	\$6,154,568	\$2,354,582	\$-3,799,986
Expenditures					
Capital Outlay	1,235,188	1,831,956	6,154,568	2,325,302	-3,829,266
Reserves - Capital	0	0	0	29,280	29,280
Total Expenditures:	\$1,235,188	\$1,831,956	\$6,154,568	\$2,354,582	\$-3,799,986

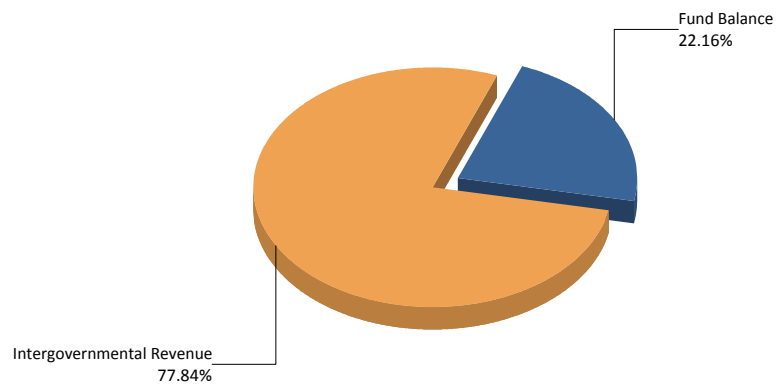
PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 -FY15:
Total Personnel:					

FUND 328-- SPECIAL PURPOSE CAPITAL FUND

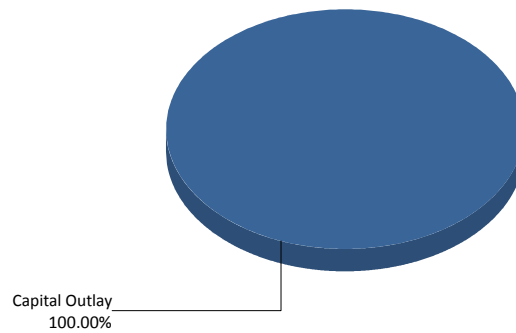
SPECIAL PURPOSE CAPITAL FUND

Capital Projects with
Outside Funding

Revenues



Expenditures



FUND 328 - SPECIAL PURPOSE CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created in FY15 to capture capital projects with funding from outside sources, such as State appropriations and agency reimbursements. For FY16, the budget includes \$23 million for the SunRail project to be funded by the State of Florida SIB Loan. In addition, funding is included for the Florida Advanced Manufacturing Research Facility, Vance Harmon Competition Pool, Judge Property, the Triage Center and Osceola Parkway Phase II. This fund supports the Board of County Commissioners Action Item #1: FAMRC and FARM, in the current Strategic Plan.

REVENUES:

Intergovernmental Revenue anticipated funding to be received from outside sources, such as state appropriations and reimbursements from other local agencies. Fund Balance represents the University of Central Florida's contribution to the Florida Advanced Manufacturing Research Center (FAMRC) project.

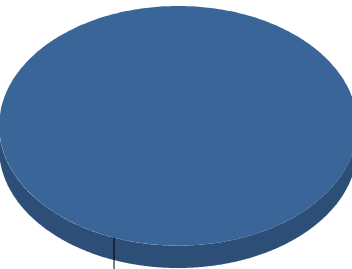
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	0	0	0	31,616,999	31,616,999
Fund Balance	0	0	0	9,000,000	9,000,000
Total Revenues:	\$0	\$0	\$0	\$40,616,999	\$40,616,999
Expenditures					
Capital Outlay	0	0	0	40,616,999	40,616,999
Total Expenditures:	\$0	\$0	\$0	\$40,616,999	\$40,616,999

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

**SALES TAX REVENUE BONDS SERIES 2015A
CAPITAL**

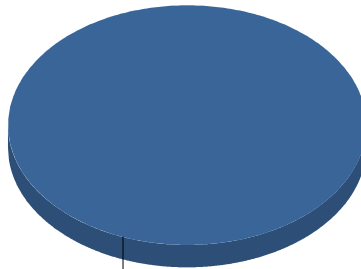
FAMRC Project

Revenues



Fund Balance
100.00%

Expenditures



Capital Outlay
100.00%

FUND 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created in FY15 from the Sales Tax Revenue Bonds Series 2015A bond proceeds to fund the Florida Advanced Manufacturing Research Facility (FARMC) project. This project supports the Board of County Commissioners Action Item #1: FAMRC and FARM, in the current Strategic Plan.

REVENUES:

This Fund includes Balance Forward which represents carried forward funds from FY15 for the FAMRC Project.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Fund Balance	0	0	0	66,000,000	66,000,000
Total Revenues:	\$0	\$0	\$0	\$66,000,000	\$66,000,000
Expenditures					
Capital Outlay	0	0	0	66,000,000	66,000,000
Total Expenditures:	\$0	\$0	\$0	\$66,000,000	\$66,000,000

Enterprise Funds

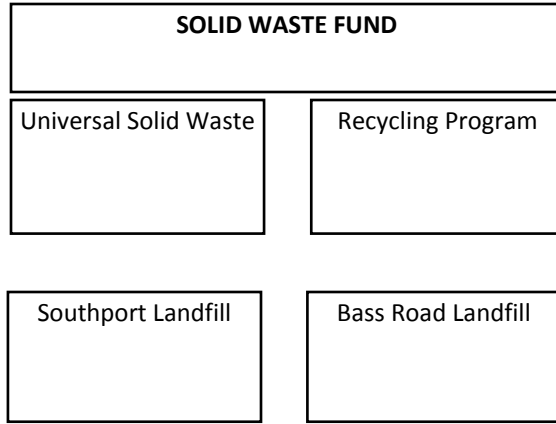
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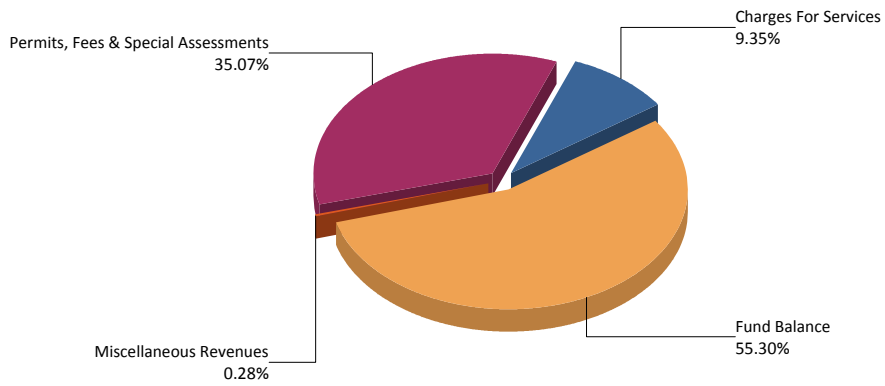
ENTERPRISE FUNDS

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.

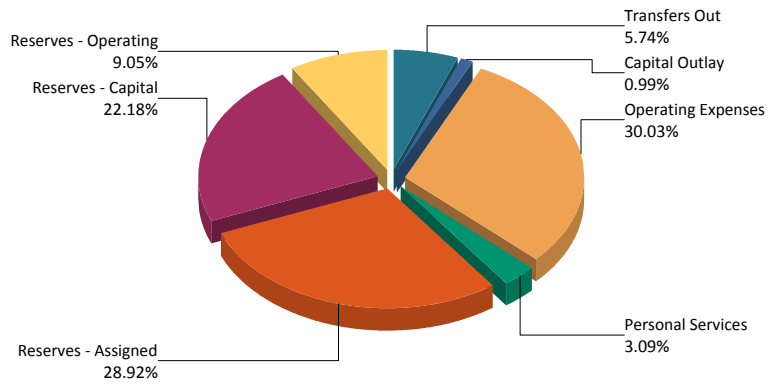
FUND 401-SOLID WASTE FUND



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 remains unchanged from FY15. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and changes to Retirement and Workers' Compensation rates set by the State. Operating Expenditures increased slightly by 1% and remains at the current level of service. There was no change in the hauler rate for FY16 as a result of a 0% change in the Consumer Price Index (CPI). Capital Outlay includes funds to replace three open-top, roll off containers, a replacement vehicle and purchase of a dumb bed trailer.

REVENUES:

The major revenue source for this Fund comes from Special Assessments. The Special Assessment revenue budgeted in FY16 reflects a 2.1% increase. 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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	13,137,712	13,473,426	14,419,972	14,723,288	303,316
Charges For Services	3,751,418	4,460,092	3,719,573	3,924,539	204,966
Miscellaneous Revenues	34,285	218,061	146,400	116,820	-29,580
Less 5% Statutory Reduction	0	0	-914,297	-938,232	-23,935
Transfers In	18,500	0	0	0	0
Other Sources	194,971	198,334	0	0	0
Fund Balance	0	0	26,426,406	23,215,667	-3,210,739
Total Revenues:	\$17,136,886	\$18,349,913	\$43,798,054	\$41,042,082	\$-2,755,972
Expenditures					
Personal Services	1,154,656	1,116,211	1,184,947	1,266,408	81,461
Operating Expenses	1,671,734	11,674,441	12,196,008	12,323,661	127,653
Capital Outlay	0	0	451,500	407,525	-43,975
Transfers Out	9,896,144	450,099	6,823,114	2,354,841	-4,468,273
Reserves - Operating	0	0	4,447,115	3,713,919	-733,196
Reserves - Capital	0	0	4,824,377	9,104,735	4,280,358
Reserves - Assigned	0	0	13,870,993	11,870,993	-2,000,000
Total Expenditures:	\$12,722,534	\$13,240,751	\$43,798,054	\$41,042,082	\$-2,755,972

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	21.05	18.35	16.35	19.35	3.00
Part Time:	0.00	1.00	3.00	0.00	-3.00
Total Personnel:	21.05	19.35	19.35	19.35	0.00

**FUND 401 – BASS ROAD ADMINISTRATION (LANDFILL)
SOLID WASTE**

DEPARTMENTAL OBJECTIVE:

The Bass Road administration provides for recycling services, by way of conveniently located drop off sites throughout the county as a means for residents to properly dispose of their recyclables. It provides a proper disposal option for vegetative waste, waste tires and scrap metal to businesses and citizens of the County and Cities. This department also oversees Accounts Payable/Receivables, procurement of contracts and services, and management of recycle/rural drop off sites, fleet services to solid waste and road side litter, environmental long term care and solid waste compliance and administration of all solid waste service contracts excluding Universal solid waste. Our upcoming goals are as follows:

- Through Procurement, to secure critical upgrade to the Bass Road truck scales.
- Through the assistance of Road and Bridge, to perform much needed repairs to the Bass Road Yard Waste Processing site.
- Continue to assist the County auditor in the auditing of commercial franchised haulers which has resulted in the collection of additional franchise fees.
- Explore the possibilities of establishing a Keep Osceola Beautiful chapter by partnering with Keep America Beautiful.
- Continue free Saturday Tire Disposal Days at Bass Road.

RECENT ACCOMPLISHMENTS:

- Held 6 successful Tire Amnesty days this year.
- Coordinated with several departments in the placement of 6 Big Belly Solar Compactor Waste cans at strategic locations throughout the Buenaventura Lakes community.

**FUND 401-SOLID WASTE FUND
BASS ROAD LANDFILL**

COST CENTER SUMMARY - 3162

TRENDS & ISSUES:

This cost center accounts for the operations of the Bass Road Landfill which closed in FY10. This cost center supports 12.3 FTEs, which remains unchanged from FY15. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and changes to Retirement and Workers' Compensation rates set by the State. Operating Expenses increased 17% as a result of the debris removal contract increase and additional repairs to the truck scales. Capital Outlay includes funds for a dump bed trailer for the litter crew.

REVENUES:

Revenues in this cost center are from franchise fees, host fees and other miscellaneous fees. Also Fund Balance appropriated to this cost center represents the Fund's balances, with the exception of funds allocated for CIP projects.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,523,967	1,582,884	1,811,282	1,924,362	113,080
Charges For Services	3,751,418	4,460,092	3,719,573	3,924,539	204,966
Miscellaneous Revenues	1,452	24,542	0	0	0
Less 5% Statutory Reduction	0	0	-276,543	-292,445	-15,902
Fund Balance	0	0	26,020,406	22,848,842	-3,171,564
Total Revenues:	\$5,276,838	\$6,067,517	\$31,274,718	\$28,405,298	-\$2,869,420
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	760,840	749,033	785,827	854,609	68,782
Operating Expenses	-5,115,824	255,026	417,392	489,378	71,986
Capital Outlay	0	0	0	4,200	4,200
Total Expenditures:	-\$4,354,984	\$1,004,059	\$1,203,219	\$1,348,187	\$144,968

**FUND 401 – CONTAINER ROUTE
SOLID WASTE**

DEPARTMENTAL OBJECTIVE:

This department within the Solid Waste Division is responsible for directing Kenansville citizens in unloading household waste and recyclables and transporting roll off containers from the Kenansville drop off site to processing and disposal facilities.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Final survey of Kenansville drop site participants was completed resulting in a change of hours on Wednesday from 10 a.m. to 6 p.m.

Accomplishment #2:

- Purchase and receipt of grapple truck has been completed. This has resulted in improved route times and fuel savings. In addition, community service projects have increased.

**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, which remains unchanged from FY15. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and changes to Retirement and Workers' Compensation rates set by the State. For FY16, Operating Expenses increased 5.5% from FY15 for estimated tonnages of refuse disposal for household chemical waste and at Kenansville.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Personal Services	112,485	98,119	117,005	120,106	3,101
Operating Expenses	62,454	72,753	69,740	73,611	3,871
Capital Outlay	0	0	36,500	12,000	-24,500
Total Expenditures:	\$174,939	\$170,872	\$223,245	\$205,717	-\$17,528

**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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Fund Balance	0	0	406,000	366,825	-39,175
Total Revenues:	\$0	\$0	\$406,000	\$366,825	-\$39,175
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Capital Outlay	0	0	406,000	366,825	-39,175
Total Expenditures:	\$0	\$0	\$406,000	\$366,825	-\$39,175

**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 FY16 include funds to replace the roof of the modular building at Bass Road as well as routine annual maintenance costs.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Expenditures</u>					
Operating Expenses	16,399	15,337	24,850	39,100	14,250
Total Expenditures:	\$16,399	\$15,337	\$24,850	\$39,100	\$14,250

**FUND 401-SOLID WASTE FUND
HAZARDOUS WASTE**

COST CENTER SUMMARY - (3141):

TRENDS & ISSUES:

This cost center accounts for the Hazardous Waste Special Assessment program. The cost center supports 3.0 FTEs, which is unchanged from the FY15 Adopted Budget. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and changes to Retirement and Workers' Compensation rates set by the State. Operating Expenses increased to account for the increase in the frequency of the Household Chemical waste disposal contract due to foreclosures. Capital Outlay includes funds for a replacement vehicle.

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.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Permits, Fees & Special Assessments	356,092	362,092	382,424	385,244	2,820
Miscellaneous Revenues	1,477	708	400	0	-400
Less 5% Statutory Reduction	0	0	-19,141	-19,262	-121
Other Sources	194,971	0	0	0	0
Total Revenues:	\$552,539	\$362,800	\$363,683	\$365,982	\$2,299
<u>Expenditures</u>					
Personal Services	166,113	160,258	163,180	168,137	4,957
Operating Expenses	194,109	241,782	157,783	172,535	14,752
Capital Outlay	0	0	9,000	24,500	15,500
Total Expenditures:	\$360,222	\$402,041	\$329,963	\$365,172	\$35,209

**FUND 401 – SOUTHPORT ROAD LANDFILL
SOLID WASTE**

DEPARTMENTAL OBJECTIVE:

This department within the Solid Waste Division supports the long term care of Southport Road Class 1 landfill. Some of the upcoming goals are as follows:

- To manage construction contract with Osprey Construction to inspect structure of leachate tank, repair storm water contours and repair vent system which should result in improved efficiency and operation of the gas flare system.
- To prepare RFP for Leachate Tank repair after engineers report on extent of damage to leachate tank.
- To maintain record of no violations issued by Department of Environmental Protection on any long term care or ground water monitoring.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Successfully completed above work through procurement of contract.

**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 Southport Landfill that closed in FY10. The FY16 Adopted Budget Operating Expenses decreased by 47% due to the revised inflation factor as determined by FDEP.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
<u>Revenues</u>					
Miscellaneous Revenues	240	1,144	0	0	0
Total Revenues:	\$240	\$1,144	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	-4,609,937	-106,809	237,660	126,194	-111,466
Total Expenditures:	-\$4,609,937	-\$106,809	\$237,660	\$126,194	-\$111,466

**FUND 401 – UNIVERSAL SOLID WASTE
SOLID WASTE**

DEPARTMENTAL OBJECTIVE:

This department within the Solid Waste Division administers the Residential Curbside Collection Agreement between Osceola County and two contracted waste haulers. The service includes the monitoring of Contractors and complaint resolution and includes overseeing collection of garbage, recycle and yard waste for citizens of unincorporated Osceola County. With the current contract set to expire in September of 2018, the goals for this upcoming year are:

- Prepare, with the support of the Procurement department and consulting engineers, an RFP for the new curbside collection service contract.
- To continue the expansion of public information on residential curbside collection program and educate citizens on recycling and its benefits, with the emphasis of reducing contamination, by utilizing all possible media outlets and publishing.
- To continue reaching out to HOA management in an effort to keep communities better informed of proper garbage disposal methods and recycling efforts.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Successfully maintained and updated household database (SWAP) to include 1150 new CO'd properties for this fiscal year and coordinated the delivery of recycle carts for all new requesting home owners.

Accomplishment #2:

- Made some successful strides in the areas of recycle education through the use of flyers, Facebook reminders and road signs in specific areas of the county.

**FUND 401-SOLID WASTE FUND
UNIVERSAL SOLID WASTE**

COST CENTER SUMMARY - (3113):

TRENDS & ISSUES:

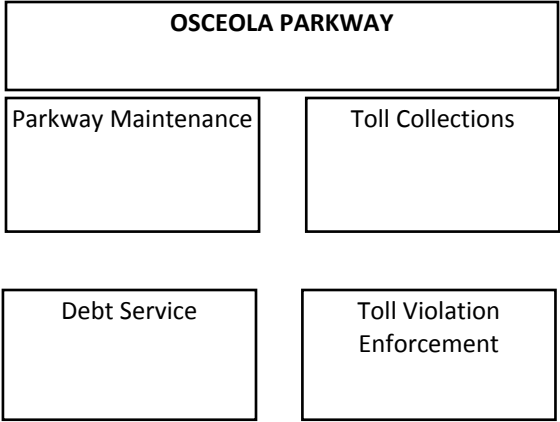
This cost center is used to account for the Universal Solid Waste Special Assessments and payments to haulers for Solid Waste pick-up service. This cost center supports 2.1 FTEs, which is unchanged from the FY15 Adopted Budget. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and changes to Retirement and Workers' Compensation rates set by the State. Operating Expenses increased from the FY15 Adopted Budget for payment to haulers which are based on an increase in the number of households from FY15.

REVENUES:

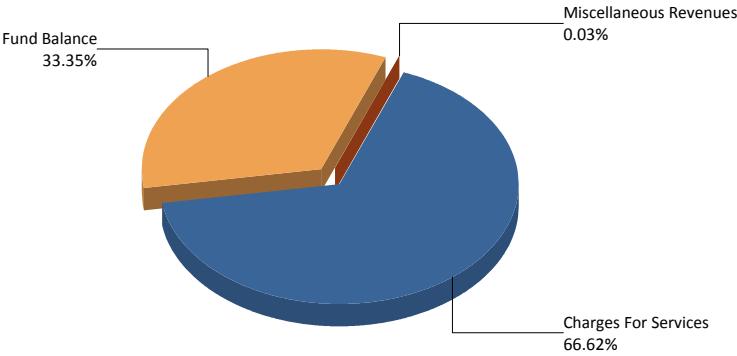
Revenues recorded in this cost center are from Special Assessment collections and interest.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Permits, Fees & Special Assessments	11,257,653	11,528,450	12,226,266	12,413,682	187,416
Miscellaneous Revenues	31,116	191,667	146,000	116,820	-29,180
Less 5% Statutory Reduction	0	0	-618,613	-626,525	-7,912
Other Sources	0	198,334	0	0	0
Total Revenues:	\$11,288,769	\$11,918,451	\$11,753,653	\$11,903,977	\$150,324
Expenditures					
Personal Services	115,217	108,801	118,935	123,556	4,621
Operating Expenses	11,124,534	11,196,351	11,288,583	11,422,843	134,260
Total Expenditures:	\$11,239,752	\$11,305,152	\$11,407,518	\$11,546,399	\$138,881

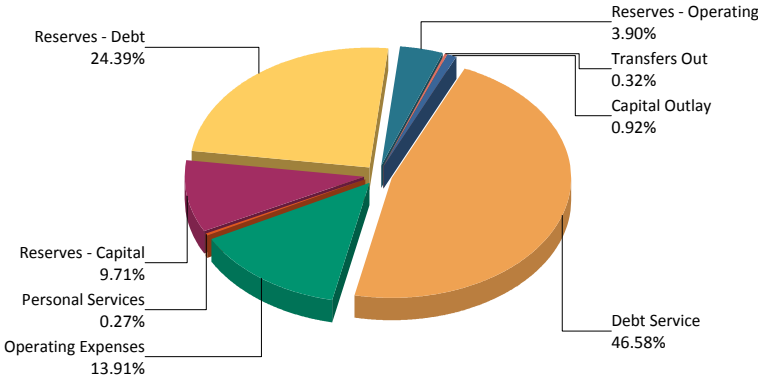
FUND 407-OSCEOLA PARKWAY



Revenues



Expenditures



FUND 407-OSCEOLA PARKWAY

FUND SUMMARY:

TRENDS & ISSUES:

Osceola Parkway Fund is an Enterprise Fund which provides funding for Osceola Parkway's operations, operations and debt service payments. Personal Service supports .75 FTEs which is an increase of .15 FTEs as a result of reallocations of two positions. Overall Personal Services decreased 7.98% as a result of the following: reallocation of FTEs and a 3.5% COLA, which was offset by adjustments to benefits. Operating Expenses increased 6.49% as a result of increases in contractual services and repair & maintenance. Capital Outlay provides funding for the replacement of a damaged toll booths, light poles, attenuator and toll equipment. Also included in the FY16 budget is a reduction of 6.55% for Debt Service as a result of the execution of the bond refunding. Overall, the FY16 Budget decreased 11.74% over the FY15 Adopted Budget.

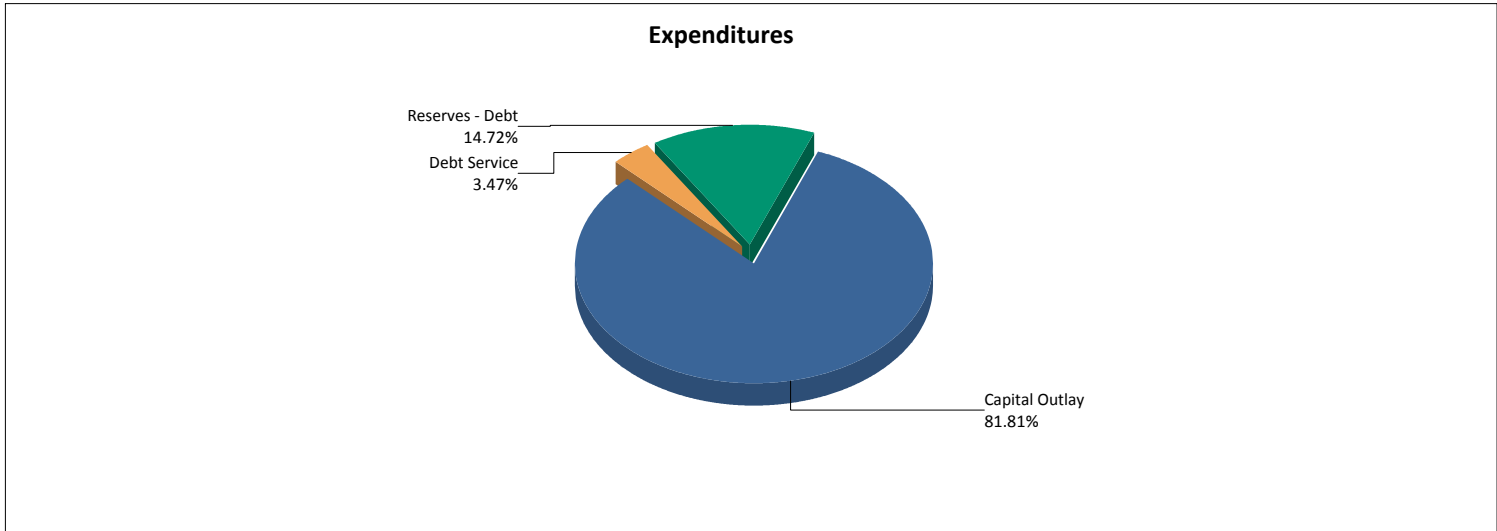
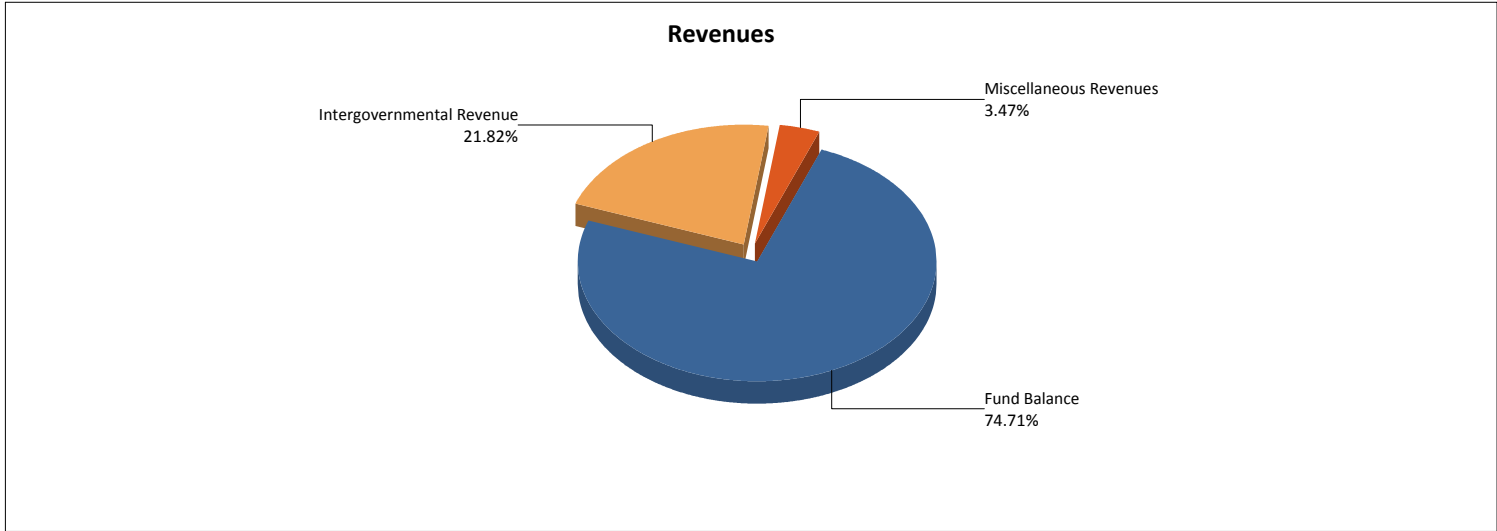
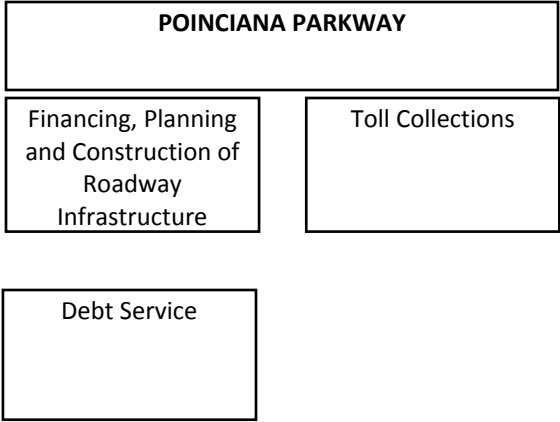
REVENUES:

The primary revenue source for this Fund is tolls which are anticipated to decrease by 3.29% for FY16. This Fund also includes Interest and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	12,225,326	13,948,857	14,740,089	14,255,050	-485,039
Miscellaneous Revenues	3,904	6,926	4,200	6,935	2,735
Less 5% Statutory Reduction	0	0	-737,214	-713,099	24,115
Transfers In	1,375,423	687,500	0	0	0
Fund Balance	0	0	9,429,755	7,136,059	-2,293,696
Total Revenues:	\$13,604,654	\$14,643,283	\$23,436,830	\$20,684,945	\$-2,751,885
Expenditures					
Personal Services	34,826	9,719	61,520	56,611	-4,909
Operating Expenses	4,096,701	8,432,069	2,701,830	2,877,054	175,224
Capital Outlay	0	0	190,000	190,000	0
Debt Service	4,145,196	4,545,102	10,311,450	9,635,875	-675,575
Other Non Operating Expenses	1,525,237	2,145,318	0	0	0
Transfers Out	73,829	59,445	47,217	65,557	18,340
Reserves - Operating	0	0	2,245,543	806,452	-1,439,091
Reserves - Debt	0	0	5,434,625	5,045,400	-389,225
Reserves - Capital	0	0	2,444,645	2,007,996	-436,649
Total Expenditures:	\$9,875,790	\$15,191,652	\$23,436,830	\$20,684,945	\$-2,751,885

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	0.60	0.60	0.60	0.75	0.15
Total Personnel:	0.60	0.60	0.60	0.75	0.15

FUND 408-POINCIANA PARKWAY



FUND 408-POINCIANA PARKWAY

FUND SUMMARY:

TRENDS & ISSUES:

The Poinciana Parkway Fund was established in FY14 to appropriate Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. Capital Outlay represents the remaining project balance for the construction of Poinciana Parkway in the amount of \$43,948,199.

REVENUES:

The major revenue source for this Fund will come from future toll revenue. The revenue budgeted in FY16 includes the State of Florida Infrastructure Bank (SIB) Loan, Interest and Fund Balance from bond proceeds.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Intergovernmental Revenue	0	0	20,000,000	11,740,353	-8,259,647
Miscellaneous Revenues	0	1,186,529	0	1,868,619	1,868,619
Less 5% Statutory Reduction	0	0	0	-93,431	-93,431
Transfers In	0	8,000,000	0	0	0
Fund Balance	0	0	79,175,624	40,206,533	-38,969,091
Total Revenues:	\$0	\$9,186,529	\$99,175,624	\$53,722,074	\$-45,453,550
Expenditures					
Capital Outlay	0	0	87,453,655	43,948,199	-43,505,456
Debt Service	0	1,186,529	1,816,713	1,868,619	51,906
Grants and Aids	0	8,000,000	0	0	0
Reserves - Debt	0	0	9,905,256	7,905,256	-2,000,000
Total Expenditures:	\$0	\$9,186,529	\$99,175,624	\$53,722,074	\$-45,453,550

Internal Service Funds

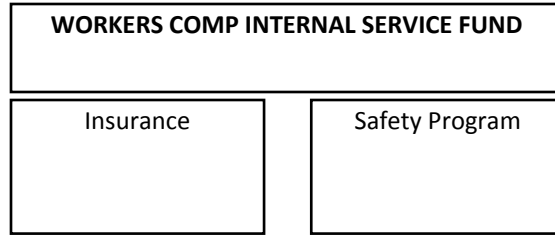
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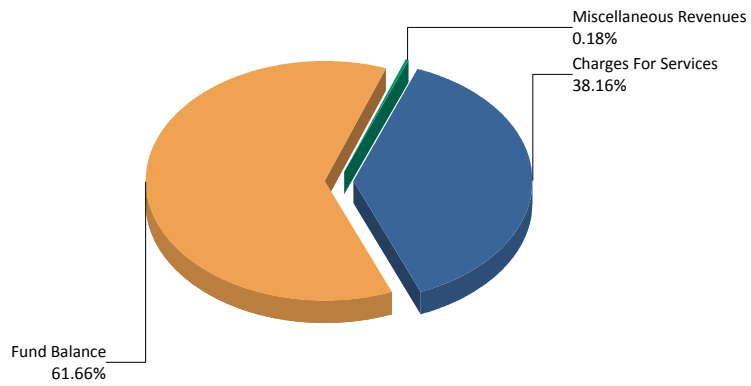
INTERNAL SERVICE FUNDS

Internal Service Funds are funds that account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

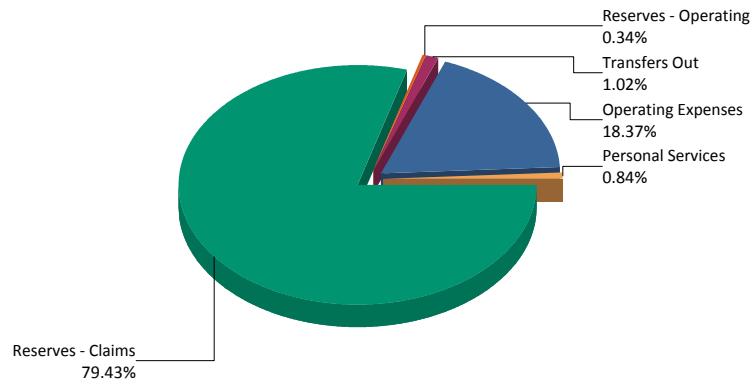
FUND 501-WORKERS COMP INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 501-WORKERS COMP INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Workers' Compensation Internal Service Fund is managed by Human Resources-Risk Management. Personal Services supports 1.03 FTE, which reflects no change from the FY15 Adopted and Personal Services reflects a reduction of 6.71% from FY15 Adopted Budget which was offset by a 3.5% COLA and adjustment to benefit costs and selections. Operating Expenditures decreased by 4.6% from the FY15 Adopted Budget primarily due to the completion of the Actuarial Study which also resulted in reducing the budget for claims. Overall, the budget increased 33.6% from FY15 Adopted Budget, largely due to the result of an increase in the Fund Balance which was offset by Reserves-Claims.

REVENUES:

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY16 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	2,729,170	3,058,584	3,314,042	3,184,857	-129,185
Miscellaneous Revenues	52,130	155,719	0	14,617	14,617
Fund Balance	0	0	2,919,105	5,145,773	2,226,668
Total Revenues:	\$2,781,301	\$3,214,303	\$6,233,147	\$8,345,247	\$2,112,100
Expenditures					
Personal Services	76,766	66,034	75,392	70,326	-5,066
Operating Expenses	47,809	1,389,118	1,606,916	1,532,716	-74,200
Transfers Out	1,168,714	0	0	85,504	85,504
Reserves - Operating	0	0	31,327	27,893	-3,434
Reserves - Claims	0	0	4,519,512	6,628,808	2,109,296
Total Expenditures:	\$1,293,289	\$1,455,152	\$6,233,147	\$8,345,247	\$2,112,100

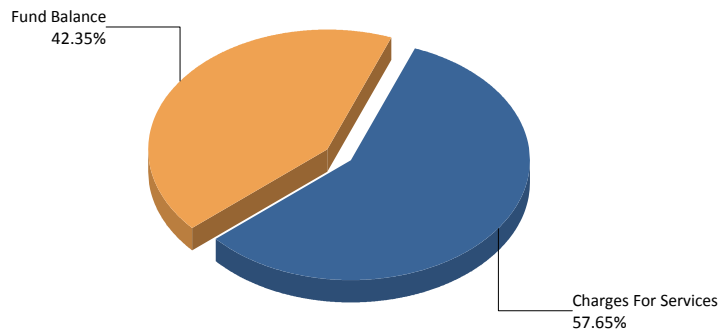
PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	1.23	1.23	1.03	1.03	0.00
Total Personnel:	1.23	1.23	1.03	1.03	0.00

FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

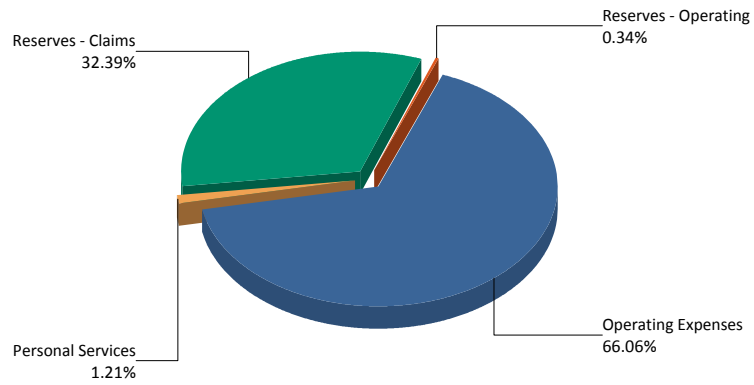
PROPERTY & CASUALTY INSURANCE FUND

Insurance

Revenues



Expenditures



FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Property & Casualty Internal Service Fund is managed by Human Resources-Risk Management. This Office administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances. Personal Services supports 1.03 FTEs, which reflects no change from the FY15 Adopted Budget and Personal Services reflects a reduction of 6.71% from FY15 Adopted Budget which was offset by a 3.5% COLA and an adjustment to benefit costs and selections. Operating Expenditures decreased 11.17% from FY15 Adopted Budget as a result of a projected decrease to Insurance Premium and Claims. Overall, the budget decreased 4.8% from FY15 Adopted Budget due to a decrease to Claims Reserves.

REVENUES:

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Also included is Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	3,211,036	4,456,002	3,528,134	3,361,229	-166,905
Miscellaneous Revenues	-2,285	17,580	0	0	0
Transfers In	304	0	0	0	0
Fund Balance	0	0	2,617,327	2,469,019	-148,308
Total Revenues:	\$3,209,055	\$4,473,582	\$6,145,461	\$5,830,248	\$-315,213
Expenditures					
Personal Services	76,610	65,061	75,390	70,331	-5,059
Operating Expenses	3,897,963	4,111,187	4,336,463	3,851,747	-484,716
Reserves - Operating	0	0	20,972	19,611	-1,361
Reserves - Claims	0	0	1,712,636	1,888,559	175,923
Total Expenditures:	\$3,974,573	\$4,176,248	\$6,145,461	\$5,830,248	\$-315,213

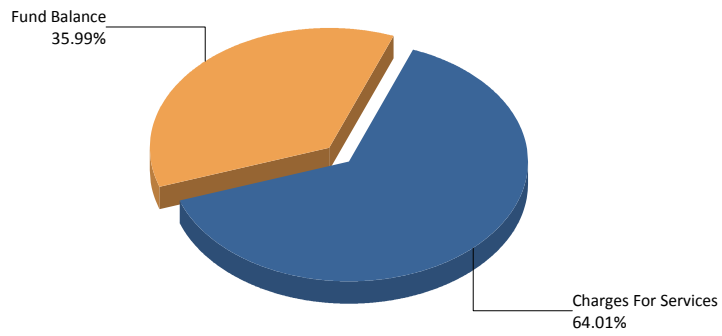
PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	1.23	1.23	1.03	1.03	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.23	1.23	1.03	1.03	0.00

FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

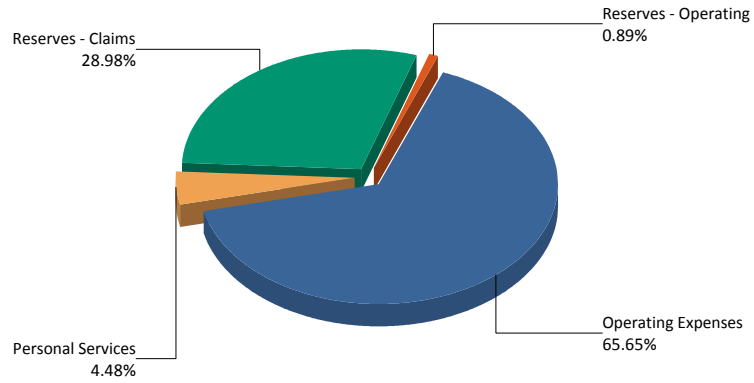
DENTAL INSURANCE INTERNAL SERVICE FUND

Insurance

Revenues



Expenditures



FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Dental Insurance Internal Service Fund is managed by Human Resources. This Office administers the self-insured dental insurance program for the County. Personal Services supports 0.81 FTEs, which reflects no change from FY15 Adopted Budget. Personal Services reflects a decrease of 4.65% from FY15 as a result of current year staffing changes, which was offset by the following: 3.5% Cost of Living Adjustment (COLA), Retirement and Worker's Compensations were adjusted based on rates set by the State and Health Insurance and other ancillary insurance accounts adjusted based upon employee selections during Open Enrollment. Operating Expenditures decreased by 10.4% from FY15 Adopted Budget based on a reduction to the insurance administration fees. Overall, the budget decreased 9.84% from the FY15 Adopted Budget.

REVENUES:

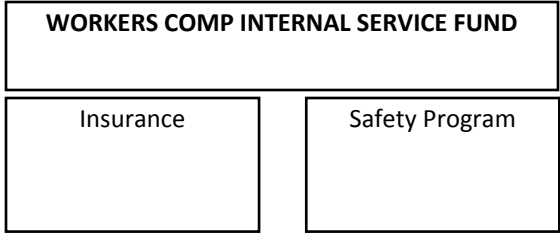
The primary source of revenue is derived from charges related to dental insurance rates to countywide departments. The FY16 budget reflects an increase of 2.27% in Charges for Services revenue over the FY15 Adopted Budget. Also, another source of revenue is Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	716,675	699,629	715,943	801,045	85,102
Miscellaneous Revenues	337	3,375	0	0	0
Transfers In	97	0	0	0	0
Fund Balance	0	0	604,440	450,416	-154,024
Total Revenues:	\$717,109	\$703,003	\$1,320,383	\$1,251,461	\$-68,922
Expenditures					
Personal Services	34,120	48,577	58,842	56,104	-2,738
Operating Expenses	796,288	796,132	853,276	821,578	-31,698
Transfers Out	16,291	21,645	8,492	0	-8,492
Reserves - Operating	0	0	6,877	11,113	4,236
Reserves - Claims	0	0	392,896	362,666	-30,230
Total Expenditures:	\$846,699	\$866,354	\$1,320,383	\$1,251,461	\$-68,922

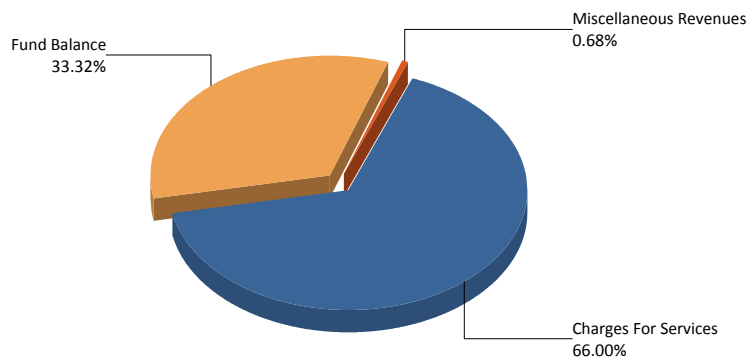
PERSONNEL

	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	0.68	0.68	0.81	0.81	0.00
Total Personnel:	0.68	0.68	0.81	0.81	0.00

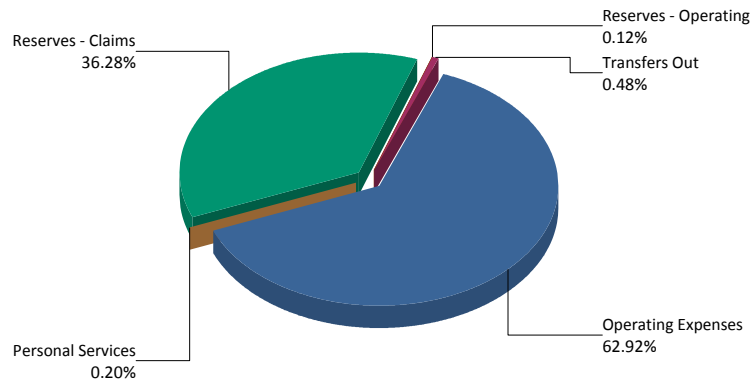
FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office was established to fund and administer health insurance costs of the County's self-insurance program. Health insurance premiums for the entire County are paid out of this Fund. Personal Services decreased 4.7% as a result of staffing adjustments which was offset by the 3.5% Cost of Living Adjustment (COLA). Operating Expenditures increased 7.36%, which is a result of a projected increase of \$1.1 million in Insurance Claims. The overall FY16 budget is increasing 18.6% from FY15 Adopted Budget.

REVENUES:

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions for health insurance. Other sources of revenue include interest and Fund Balance.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	14,224,259	14,390,521	14,795,552	19,222,859	4,427,307
Miscellaneous Revenues	469,038	171,646	30,000	200,151	170,151
Less 5% Statutory Reduction	0	0	-1,500	-10,008	-8,508
Transfers In	210,158	279,090	0	0	0
Fund Balance	0	0	9,349,256	9,703,756	354,500
Total Revenues:	\$14,903,455	\$14,841,257	\$24,173,308	\$29,116,758	\$4,943,450
Expenditures					
Personal Services	38,812	48,857	60,080	57,245	-2,835
Operating Expenses	14,126,948	14,296,975	17,062,918	18,319,865	1,256,947
Transfers Out	240,507	175,691	132,003	142,823	10,820
Reserves - Operating	0	0	30,451	33,808	3,357
Reserves - Claims	0	0	6,887,856	10,563,017	3,675,161
Total Expenditures:	\$14,406,267	\$14,521,523	\$24,173,308	\$29,116,758	\$4,943,450

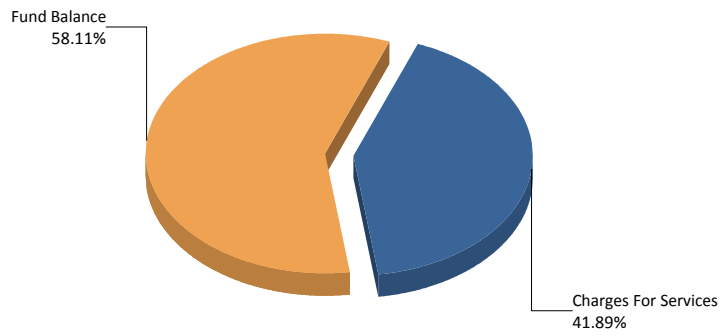
PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	0.69	0.69	0.83	0.83	0.00
Total Personnel:	0.69	0.69	0.83	0.83	0.00

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

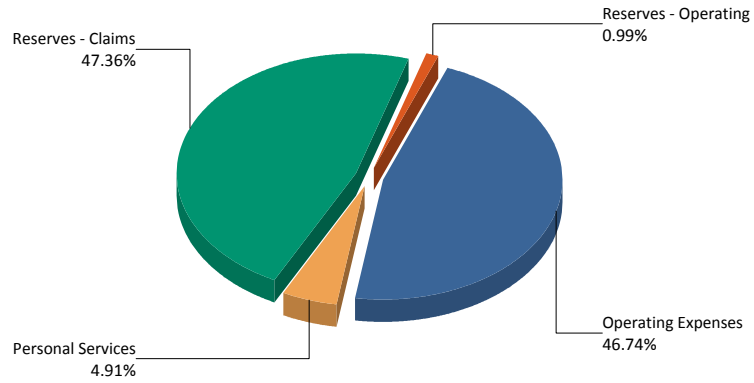
LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

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 is managed by the Office of Human Resources (1265). This Office was established to facilitate the revenue collection and payments for these insurance coverages Countywide. Personal Services supports 0.81 FTEs, which reflects no change from the FY15 Adopted Budget. However, Personal Services decreased 4.65% as a result of staff Healthcare plan selections. There were no changes in Operating. Overall, the FY16 Budget decreased by 14.1% from FY15 Adopted Budget due to the reduction in Personal Services and a reduction in Reserve for Claims.

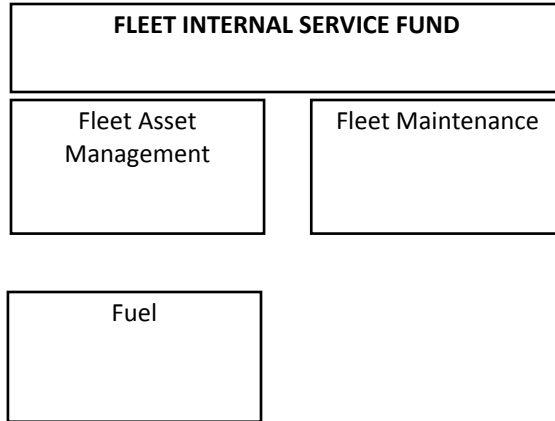
REVENUES:

The primary source of revenue is derived from charges related to life, long term and short term disability rates to countywide departments and employees. Also, an additional revenue source is from Fund Balance.

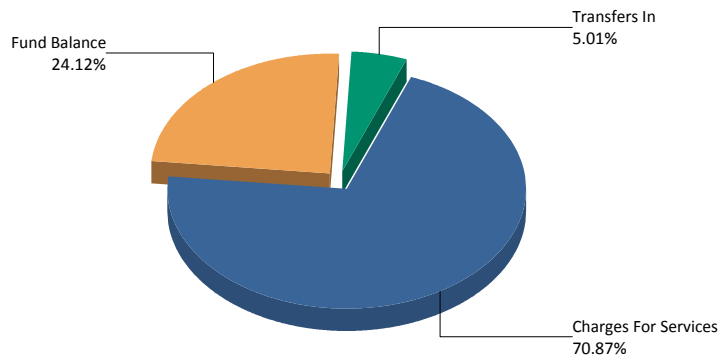
	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	609,973	593,421	636,259	478,467	-157,792
Miscellaneous Revenues	14,934	3,919	0	0	0
Transfers In	97	0	0	0	0
Fund Balance	0	0	627,527	663,785	36,258
Total Revenues:	\$625,004	\$597,340	\$1,263,786	\$1,142,252	\$-121,534
Expenditures					
Personal Services	34,120	47,641	58,842	56,104	-2,738
Operating Expenses	509,260	507,670	533,799	533,871	72
Transfers Out	71,759	26,959	0	0	0
Reserves - Operating	0	0	5,834	11,253	5,419
Reserves - Claims	0	0	665,311	541,024	-124,287
Total Expenditures:	\$615,139	\$582,271	\$1,263,786	\$1,142,252	\$-121,534

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	0.68	0.68	0.81	0.81	0.00
Total Personnel:	0.68	0.68	0.81	0.81	0.00

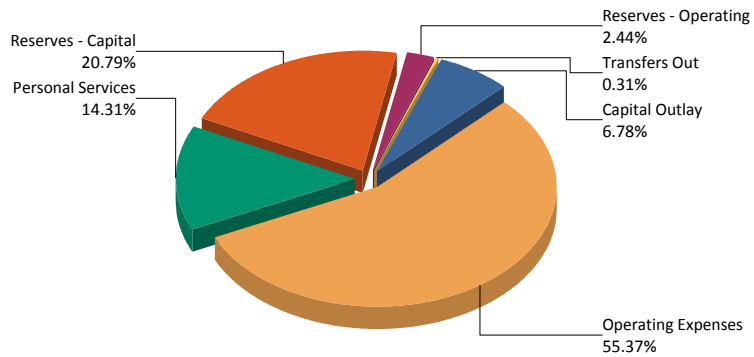
FUND 510-FLEET INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 510-FLEET INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Fleet Internal Service Fund accounts for the cost of fuel incurred by County vehicles and maintenance of large fleet vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed. This Fund supports 11.65 FTEs which remains unchanged from FY15. Personal Services increased due to a 3.5% Cost of Living Adjustment (COLA) and changes to Retirement and Workers' Compensation rates set by the State. Since 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, Building and Solid Waste are collected for maintenance. The overall operating budget reflects a decrease of 10% due to reduced rates for gas and diesel. Capital Outlay includes funds for new jack stands, new lifts for ladder trucks, a new diagnostic tool and a replacement vehicles as well as ongoing capital projects. Also included are FY16 CIP requests for Diesel Fuel Additive Pumps, enclosure of Fleet Bays, Fleet Maintenance Facility upgrades and purchase of heavy equipment machinery. Transfers Out represents funds for Intergovernmental Radio Communications. Reserves Operating are comprised of Reserves for Contingency which equal 3% of the total operating budget. The FY16 Adopted Budget is \$5,579,884 and reflects a decrease of 27.7% from the FY15 Adopted Budget.

REVENUES:

The revenues are based on the department's current rates and reflect a projection of the actual revenues to date. In FY16, revenues collected are expected to decrease to reflect current trends. Transfers In reflects department's proportionate allocation for services and is collected from BOCC departments, Road & Bridge, Fire Rescue and Solid Waste. Other funding source includes Balance Forward which represents carried forward funds from previous fiscal years.

	FY13 Actuals:	FY14 Actuals:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Revenues					
Charges For Services	3,211,851	3,020,539	7,085,518	3,954,322	-3,131,196
Miscellaneous Revenues	7,419	-3,884	0	0	0
Transfers In	204,625	0	114,750	279,804	165,054
Other Sources	26,719	0	0	0	0
Fund Balance	0	0	516,399	1,345,758	829,359
Total Revenues:	\$3,450,613	\$3,016,655	\$7,716,667	\$5,579,884	\$-2,136,783
Expenditures					
Personal Services	732,639	828,253	766,133	798,426	32,293
Operating Expenses	2,422,644	2,395,967	3,436,635	3,089,811	-346,824
Capital Outlay	0	0	152,000	378,530	226,530
Transfers Out	756	14,201	15,274	17,366	2,092
Reserves - Operating	0	0	135,061	135,913	852
Reserves - Capital	0	0	3,211,564	1,159,838	-2,051,726
Total Expenditures:	\$3,156,039	\$3,238,421	\$7,716,667	\$5,579,884	\$-2,136,783

PERSONNEL					
	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY16 - FY15:
Full Time:	12.15	11.65	11.65	11.65	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	12.15	11.65	11.65	11.65	0.00

Capital Improvement Program Funds

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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 FY16-20 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 FY15. 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 FY16-FY20 CIP.

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Community Development</u>						
1400 - Community Development Projects						
Development Review Vehicle Replacement - 1402	54,030	0	0	0	0	54,030
Total: 1400 - Community Development Projects	54,030	0	0	0	0	54,030
Total: Community Development	54,030	0	0	0	0	54,030
<u>Parks</u>						
7200 - Parks Projects						
Dog Park in BVL - 16091	0	90,000	0	0	0	90,000
Parks & Rec: John Deere 4300 Tractor - 7203	30,000	0	0	0	0	30,000
Parks & Rec: Bobcat - 7204	70,000	0	0	0	0	70,000
West Osceola Soccer Fields - 16092	0	1,000,000	0	0	0	1,000,000
Total: 7200 - Parks Projects	100,000	1,090,000	0	0	0	1,190,000
Total: Parks	100,000	1,090,000	0	0	0	1,190,000
<u>Public Safety</u>						
2100 - Public Safety Projects						
Animal Services Vehicle Replacement - 2107	34,235	35,045	35,879	36,738	37,623	179,520
Sally Port Enclosure - Animal Services - 2108	45,000	0	0	0	0	45,000
Total: 2100 - Public Safety Projects	79,235	35,045	35,879	36,738	37,623	224,520
Total: Public Safety	79,235	35,045	35,879	36,738	37,623	224,520
<u>Public Works</u>						
4100 - Public Works Projects						
Building Maintenance Vehicles - 4105	67,000	0	0	0	0	67,000
Fleet Vehicle Replacement - 4204	0	122,000	0	0	0	122,000
Street Sweeper - Courthouse Square - 4106	50,000	0	0	0	0	50,000
Total: 4100 - Public Works Projects	117,000	122,000	0	0	0	239,000
Total: Public Works	117,000	122,000	0	0	0	239,000
Total: 001	350,265	1,247,045	35,879	36,738	37,623	1,707,550

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Public Works</u>						
4100 - Public Works Projects						
Building Maintenance Vehicles - 4105	30,950	0	0	0	0	30,950
Total: 4100 - Public Works Projects	30,950	0	0	0	0	30,950
Total: Public Works	30,950	0	0	0	0	30,950
<u>Sports & Events Facilities</u>						
7500 - TDT Projects						
OHP - Administrative Office Renovations - 16061	0	200,000	0	0	0	200,000
OHP - Box Office Renovation - 16060	0	300,000	0	0	0	300,000
OHP - Electrical Power Distribution (Arena, Hall, Parking Lots) - 16055	0	500,000	0	0	0	500,000
OHP - Escalators - 16065	0	0	1,000,000	0	0	1,000,000
OHP - Exhibition Hall Carpet Replacement - 16062	0	150,000	0	0	0	150,000
OHP - Fans - 16063	0	100,000	0	0	0	100,000
OHP - HVAC - 16044	0	1,300,000	0	0	0	1,300,000
OHP - Maintenance Workshop & Office - 16059	0	1,000,000	0	0	0	1,000,000
OHP - Parking Garage - 16068	0	0	20,000,000	0	0	20,000,000
OHP - Paving of Warm Up Ring - 16067	0	0	100,000	0	0	100,000
OHP - Storage Unit - 16041	0	1,000,000	0	0	0	1,000,000
OHP - Surveillance System - 7593	0	100,000	0	0	0	100,000
OHP - US 192 Pedestrian Bridge - 16069	0	0	8,000,000	0	0	8,000,000
OHP - Way Finding Exterior Signage - 16057	0	500,000	0	0	0	500,000
Stadium - Sports Turf Sprayer - 16040	0	32,000	0	0	0	32,000
Stadium Shade Structure - 7592	0	210,000	0	0	0	210,000
Total: 7500 - TDT Projects	0	5,392,000	29,100,000	0	0	34,492,000
Total: Sports & Events Facilities	0	5,392,000	29,100,000	0	0	34,492,000
Total: 104	30,950	5,392,000	29,100,000	0	0	34,522,950

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Public Safety</u>						
2100 - Public Safety Projects						
Secure Pass Scanner - Courthouse - 15059	175,000	0	0	0	0	175,000
Total: 2100 - Public Safety Projects	175,000	0	0	0	0	175,000
Total: Public Safety	175,000	0	0	0	0	175,000
<u>Public Works</u>						
4100 - Public Works Projects						
X-Ray Machines / Courthouse - 4139	130,000	0	0	0	0	130,000
Admin Bldg - 3rd Floor Reconfiguration - 16034	1,050,000	0	0	0	0	1,050,000
Admin Bldg and Courthouse Renovations - 16035	0	0	6,850,000	0	0	6,850,000
Total: 4100 - Public Works Projects	1,180,000	0	6,850,000	0	0	8,030,000
Total: Public Works	1,180,000	0	6,850,000	0	0	8,030,000
Total: 115	1,355,000	0	6,850,000	0	0	8,205,000

Fund 123-TDT Ref & Imp 2012 Project

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Public Works</u>						
4100 - Public Works Projects						
Boom Lift - 4167	145,000	0	0	0	0	145,000
Total: 4100 - Public Works Projects	145,000	0	0	0	0	145,000
Total: Public Works	145,000	0	0	0	0	145,000
<u>Sports & Events Facilities</u>						
7500 - TDT Projects						
Austin Tindall Expansion - 7590	6,000,000	0	0	0	0	6,000,000
Mecum Paving Project - 7516	2,000,000	0	0	0	0	2,000,000
OHP - Access to Arena & Exhibition Hall Roofs - 7534	100,000	0	0	0	0	100,000
OHP - Arena Sound System - 7549	150,000	0	0	0	0	150,000
OHP - Combo Oven - 7523	30,000	0	0	0	0	30,000
OHP - Exhibition Hall Sound System - 7533	100,000	0	0	0	0	100,000
OHP - Freight Elevator - 7536	1,000,000	0	0	0	0	1,000,000
OHP - Improved Interior Signage - 7537	150,000	0	0	0	0	150,000
OHP - Lightning Arrest System - 7538	100,000	0	0	0	0	100,000
OHP - Refrigeration Unit for Arena Kitchen - 7552	30,000	0	0	0	0	30,000
OHP - Rodeo Penning (Back Chutes) - 7542	150,000	0	0	0	0	150,000
OHP - Roll Up Doors Outside Quad 1 & Quad 3 - 7543	250,000	0	0	0	0	250,000
OHP - Toro ProCore 1298 Aerator - 7544	30,000	0	0	0	0	30,000
OHP - Trailers - 7545	25,000	0	0	0	0	25,000
Remodel Suites and Furniture (Arena) - 7546	175,000	0	80,000	0	0	255,000
Total: 7500 - TDT Projects	10,290,000	0	80,000	0	0	10,370,000
Total: Sports & Events Facilities	10,290,000	0	80,000	0	0	10,370,000
Total: 123	10,435,000	0	80,000	0	0	10,515,000

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Community Development</u>						
1400 - Community Development Projects						
Candella Island - 1403	250,000	250,000	200,000	100,000	0	800,000
Cherokee Point Conservation Area - 1417	0	211,900	0	0	0	211,900
Lake Runnymede Conservation Area - 15053	0	0	0	0	12,000	12,000
Total: 1400 - Community Development Projects	250,000	461,900	200,000	100,000	12,000	1,023,900
Total: Community Development	250,000	461,900	200,000	100,000	12,000	1,023,900
Total: 125	250,000	461,900	200,000	100,000	12,000	1,023,900

Fund 134-Countywide Fire Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Safety						
2100 - Public Safety Projects						
Bunker Gear - 15057	0	1,070,611	0	0	0	1,070,611
BVL Fire Station - 16005	0	0	3,599,565	0	0	3,599,565
Campbell City Fire Station - 16006	0	0	0	0	3,893,289	3,893,289
Fire Rescue & EMS Training Facility - 2201	1,726,856	1,726,856	0	2,316,573	0	5,770,285
Fire/EMS Equipment - 2700	1,564,975	1,629,904	1,653,296	2,511,499	1,788,205	9,147,879
LifePak 15 Monitors - 2221	1,208,722	0	0	0	0	1,208,722
Motorola Portable Radios - 15054	0	0	0	2,229,085	0	2,229,085
Reunion Area Fire Station - 2164	0	0	432,511	0	0	432,511
Scott Air Paks - 15056	0	0	707,911	0	0	707,911
TNT Extrication Tools - 2074	574,473	0	0	0	0	574,473
Total: 2100 - Public Safety Projects	5,075,026	4,427,371	6,393,283	7,057,157	5,681,494	28,634,331
Total: Public Safety	5,075,026	4,427,371	6,393,283	7,057,157	5,681,494	28,634,331
Total: 134	5,075,026	4,427,371	6,393,283	7,057,157	5,681,494	28,634,331

Fund 141-Boating Improvement Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Community Development</u>						
1400 - Community Development						
Projects						
Lake Marian Boat Ramp - 1405	0	40,800	0	0	0	40,800
Lake Trout Boat Ramp - 1406	0	113,360	21,520	0	0	134,880
Sexton Boat Ramp - 15048	0	0	0	0	84,100	84,100
Southport Boat Ramp - 15027	0	0	160,000	193,090	0	353,090
Total: 1400 - Community Development Projects	0	154,160	181,520	193,090	84,100	612,870
Total: Community Development	0	154,160	181,520	193,090	84,100	612,870
Total: 141	0	154,160	181,520	193,090	84,100	612,870

Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
3800 - Stormwater Projects						
Metal Culvert Replacement - 3817	0	851,694	0	0	0	851,694
Total: 3800 - Stormwater Projects	0	851,694	0	0	0	851,694
4100 - Public Works Projects						
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	0	150,000	75,000	75,000	75,000	375,000
County Sidewalks/Trails - 4655	0	65,070	93,840	306,370	582,910	1,048,190
Total: 4100 - Public Works Projects	0	215,070	168,840	381,370	657,910	1,423,190
4300 - Transportation Projects						
Advanced Traffic Management System - 4307	0	375,000	250,000	250,000	250,000	1,125,000
ATMS Phase 4 - 16076	0	0	0	675,000	1,350,000	2,025,000
Boggy Creek Sidewalk - 15034	0	93,118	0	0	0	93,118
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	1,702,400	1,702,400
Canoe Creek Road - 4395	0	0	0	1,500,000	47,986,240	49,486,240
Hickory Tree Road - 15017	0	0	1,949,200	8,559,900	28,458,300	38,967,400
Lakeshore to Neptune Bike/Pedestrian Path - 15032	0	408,300	0	0	0	408,300
Neptune Road Phase III - 4330	0	0	0	0	9,710,340	9,710,340
Neptune Road Phase IV - 4314	200,000	0	0	2,000,000	3,000,000	5,200,000
Noite Road Corridor - 16077	0	500,000	0	0	0	500,000
Old Canoe Creek Road - 4375	0	0	0	750,000	28,082,830	28,832,830
Osceola Parkway at Coralwood Road New Signal - 16021	0	330,000	0	0	0	330,000
Robinson Ave. Sidewalk - 15033	0	87,640	0	0	0	87,640
Shady Lane - 4166	0	0	0	13,807,790	0	13,807,790
Simpson & Fortune Intersection - 15041	0	75,000	542,360	0	0	617,360
Simpson Road Phase 3 - 16079	0	0	500,000	0	19,189,900	19,689,900
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	8,809,300	0	0	0	8,809,300
Simpson Road Phase II fka Boggy Creek Phase II - 3019	0	399,920	680,880	5,629,420	7,979,680	14,689,900
Story Road and Hunting Lodge Drive - 15039	0	0	0	6,670,000	0	6,670,000
Total: 4300 - Transportation Projects	200,000	11,078,278	3,922,440	39,842,110	147,709,690	202,752,518
Total: Public Works	200,000	12,145,042	4,091,280	40,223,480	148,367,600	205,027,402
Total: 142	200,000	12,145,042	4,091,280	40,223,480	148,367,600	205,027,402

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
3800 - Stormwater Projects						
Metal Culvert Replacement - 3817	0	1,512,146	1,324,783	0	0	2,836,929
Total: 3800 - Stormwater Projects	0	1,512,146	1,324,783	0	0	2,836,929
4100 - Public Works Projects						
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	0	150,000	75,000	75,000	75,000	375,000
County Sidewalks/Trails - 4655	251,970	69,830	153,300	174,000	1,397,260	2,046,360
Total: 4100 - Public Works Projects	251,970	219,830	228,300	249,000	1,472,260	2,421,360
4300 - Transportation Projects						
Advanced Traffic Management System - 4307	0	375,000	250,000	250,000	250,000	1,125,000
ATMS Phase 4 - 16076	0	0	0	825,000	1,650,000	2,475,000
Carroll St - JYP to Michigan - 4316	0	0	0	0	12,366,200	12,366,200
Hoagland Blvd Ph 2 - 4309	1,025,000	7,000,000	10,370,000	0	0	18,395,000
Hoagland Blvd Phase 3 - 4332	975,000	0	4,390,000	0	0	5,365,000
Mac Overstreet - Valencia College (PHR) Site - 7230	1,620,000	0	0	0	0	1,620,000
Neptune Middle School Sidewalk - 15035	0	32,866	0	0	0	32,866
Neptune Road Phase II - 4331	150,000	1,350,000	0	0	28,074,820	29,574,820
Neptune Road Phase III - 4330	0	0	0	0	9,710,340	9,710,340
Old Canoe Creek Road - 4375	0	0	0	0	961,600	961,600
Old Lake Wilson Road Phase 2 - 3862	0	0	0	0	6,400,000	6,400,000
Old Pleasant Hill Road Extension - 16078	0	0	0	0	5,400,000	5,400,000
Old Tampa Highway at Crestridge Rd Signal - 4335	185,000	0	0	0	0	185,000
Old Vineland Road PD&E - 4343	0	0	0	500,000	15,748,992	16,248,992
Orange Avenue - 15016	0	0	0	0	10,919,690	10,919,690
Osceola Parkway West Phase 1 (EB) - 16016	0	0	0	150,000	2,000,000	2,150,000
Osceola Parkway West Phase 2 (EB) - 16072	0	0	0	150,000	1,815,000	1,965,000
Osceola Parkway West Phase 3 (WB) - 16073	0	0	0	120,000	1,440,000	1,560,000
Osceola Parkway West Phase 4 (WB) - 16074	0	0	0	120,000	1,440,000	1,560,000
Pleasant Hill and Eagle Lake Signal - 4342	113,900	150,000	0	0	0	263,900
Pleasant Hill Road at Old Tampa Highway and at Clay St Signal - 4348	315,000	0	0	0	0	315,000
Poinciana Blvd at Siesta Lago Mast Arm Signal - 4349	189,100	0	0	0	0	189,100

Poinciana Blvd Phase IVA - 4016	0	0	0	0	12,506,500	12,506,500
Poinciana Blvd Phase IVB - 15031	0	0	0	0	9,423,400	9,423,400
Reaves Road - Poinciana Blvd to PH Rd - 4176	0	0	0	0	13,512,000	13,512,000
Sinclair Road - 4383	0	1,000,000	0	0	8,953,240	9,953,240
Thacker Avenue Extension - 15013	0	0	0	0	403,800	403,800
Westside Blvd - 15014	0	0	0	0	27,092,000	27,092,000
Total: 4300 - Transportation Projects	4,573,000	9,907,866	15,010,000	2,115,000	170,067,582	201,673,448
Total: Public Works	4,824,970	11,639,842	16,563,083	2,364,000	171,539,842	206,931,737
Total: 143	4,824,970	11,639,842	16,563,083	2,364,000	171,539,842	206,931,737

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
4100 - Public Works Projects						
Chip Seal Repair Truck - 4174	225,000	0	0	0	0	225,000
Fleet Vehicle Replacement - 4204	1,100,000	3,919,000	1,490,000	1,162,000	1,034,000	8,705,000
Total: 4100 - Public Works Projects	1,325,000	3,919,000	1,490,000	1,162,000	1,034,000	8,930,000
Total: Public Works	1,325,000	3,919,000	1,490,000	1,162,000	1,034,000	8,930,000
Total: 154	1,325,000	3,919,000	1,490,000	1,162,000	1,034,000	8,930,000

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
4100 - Public Works Projects						
County Sidewalks/Trails - 4655	1,695,165	236,650	871,980	0	244,450	3,048,245
Total: 4100 - Public Works Projects	1,695,165	236,650	871,980	0	244,450	3,048,245
4300 - Transportation Projects						
Hoagland Blvd Ph 2 - 4309	11,770,000	0	13,300,000	0	0	25,070,000
Hoagland Blvd Phase 3 - 4332	5,880,000	0	4,390,000	0	0	10,270,000
Total: 4300 - Transportation Projects	17,650,000	0	17,690,000	0	0	35,340,000
Total: Public Works	19,345,165	236,650	18,561,980	0	244,450	38,388,245
Total: 156	19,345,165	236,650	18,561,980	0	244,450	38,388,245

Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Fire Rescue and EMS</u>						
9800 - Communications Projects						
Radio Tower Site D Relocation - 9806	1,361,600	0	0	0	0	1,361,600
Total: 9800 - Communications Projects	1,361,600	0	0	0	0	1,361,600
Total: Fire Rescue and EMS	1,361,600	0	0	0	0	1,361,600
Total: 158	1,361,600	0	0	0	0	1,361,600

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Safety						
2100 - Public Safety Projects						
Fire/EMS Equipment - 2700	615,682	361,762	0	692,559	0	1,670,003
Reunion Area Fire Station - 2164	0	0	3,650,127	0	0	3,650,127
Total: 2100 - Public Safety Projects	615,682	361,762	3,650,127	692,559	0	5,320,130
Total: Public Safety	615,682	361,762	3,650,127	692,559	0	5,320,130
Total: 177	615,682	361,762	3,650,127	692,559	0	5,320,130

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Parks</u>						
7200 - Parks Projects						
Vance Harmon Community Park (Community Center/Pool) - 7221	2,500,000	0	1,000,000	1,800,000	0	5,300,000
Total: 7200 - Parks Projects	2,500,000	0	1,000,000	1,800,000	0	5,300,000
Total: Parks	2,500,000	0	1,000,000	1,800,000	0	5,300,000
Total: 178	2,500,000	0	1,000,000	1,800,000	0	5,300,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Community Development</u>						
1400 - Community Development Projects						
Overstreet Landing - 7273	200,000	39,100	0	0	0	239,100
Total: 1400 - Community Development Projects	200,000	39,100	0	0	0	239,100
Total: Community Development	200,000	39,100	0	0	0	239,100
<u>Constitutionals</u>						
9100 - Constitutionals Projects						
In-House Clinic - 9198	180,600	0	0	0	0	180,600
S.O. New Vehicle Purchases - 9195	0	630,000	630,000	630,000	0	1,890,000
S.O. Vehicle Replacement - 3398	1,700,000	1,700,000	1,700,000	0	0	5,100,000
SO - Command Center West - 2033	0	0	0	8,494,800	0	8,494,800
SO - Training Facility & Shooting Range - 2032	3,180,956	0	0	0	0	3,180,956
Total: 9100 - Constitutionals Projects	5,061,556	2,330,000	2,330,000	9,124,800	0	18,846,356
Total: Constitutionals	5,061,556	2,330,000	2,330,000	9,124,800	0	18,846,356
<u>Public Works</u>						
3800 - Stormwater Projects						
CS&F Hydrologic Model Update & Infrastructure Improvement - 16014	0	0	300,000	600,000	600,000	1,500,000
Emergency Response Drainage - 3320	0	250,000	0	0	0	250,000
Fanny Bass Slough Stormwater Improvements - 3810	168,000	2,197,000	3,015,000	4,308,160	4,791,600	14,479,760
Kissimmee Chain of Lakes Nutrient Reduction - 3816	150,000	895,000	4,525,000	6,890,000	4,285,000	16,745,000
Metal Culvert Replacement - 3817	0	826,895	0	0	1,403,986	2,230,881
Mill Slough Bank Stabilization - 16013	0	0	0	225,000	0	225,000
Ox Pond Basin Quality and Drainage Improvements - 3821	0	394,400	427,000	3,440,000	60,000	4,321,400
Poinciana Stormwater Water Quality Treatment Areas - 16015	0	210,000	1,227,000	2,310,000	792,000	4,539,000
Shingle Creek Basin Stormwater Improvements - 3842	0	520,000	590,000	540,000	440,000	2,090,000
Stormwater Project Preliminary Engineering - 15012	0	310,000	2,450,000	2,450,000	2,450,000	7,660,000
Subdivision Ponds - 3805	0	615,000	375,000	375,000	375,000	1,740,000
Ten Mile Road Culvert Replacement - 16023	0	520,000	0	0	0	520,000
Total: 3800 - Stormwater Projects	318,000	6,738,295	12,909,000	21,138,160	15,197,586	56,301,041

4100 - Public Works Projects						
Admin Bldg and Courthouse Renovations - 16035	0	0	9,150,000	0	0	9,150,000
Bridge Safety Features - 4322	240,000	240,000	240,000	240,000	240,000	1,200,000
County Administration Bldg - 16080	0	62,000,000	0	0	0	62,000,000
Storage Facility - Traffic Control Devices - 15052	0	233,200	0	0	0	233,200
Total: 4100 - Public Works Projects	240,000	62,473,200	9,390,000	240,000	240,000	72,583,200
4300 - Transportation Projects						
Bridge Rehabilitation - 4359	300,000	300,000	300,000	300,000	300,000	1,500,000
Concrete Road Replacement - 4306	0	474,313	0	0	0	474,313
Hickory Tree Rd Safety Upgrade - 4328	0	0	0	0	2,000,000	2,000,000
Intersection Safety & Efficiency Projects (TSM) - 3480	150,000	150,000	150,000	150,000	0	600,000
Mac Overstreet - Valencia College (PHR) Site - 7230	256,499	0	0	0	0	256,499
Pavement Management System - 4396	0	250,000	0	0	0	250,000
Traffic Control Equipment - 3780	100,000	100,000	100,000	100,000	0	400,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	300,000	600,000	600,000	600,000	2,400,000	4,500,000
Total: 4300 - Transportation Projects	1,106,499	1,874,313	1,150,000	1,150,000	4,700,000	9,980,812
Total: Public Works	1,664,499	71,085,808	23,449,000	22,528,160	20,137,586	138,865,053
Total: 306	6,926,055	73,454,908	25,779,000	31,652,960	20,137,586	157,950,509

Fund 328 - Special Purpose Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Parks</u>						
7200 - Parks Projects						
Vance Harmon Community Park (Community Center/Pool) - 7221	1,500,000	0	0	0	0	1,500,000
Total: 7200 - Parks Projects	1,500,000	0	0	0	0	1,500,000
Total: Parks	1,500,000	0	0	0	0	1,500,000
<u>Public Works</u>						
4300 - Transportation Projects						
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	233,200	233,200
Carroll St - JYP to Michigan - 4316	0	900,000	847,000	0	12,000,000	13,747,000
Thacker Avenue Extension - 15013	0	0	0	0	4,946,480	4,946,480
Total: 4300 - Transportation Projects	0	900,000	847,000	0	17,179,680	18,926,680
Total: Public Works	0	900,000	847,000	0	17,179,680	18,926,680
Total: 328	1,500,000	900,000	847,000	0	17,179,680	20,426,680

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	0	140,000	0	0	0	140,000
Total: 4100 - Public Works Projects	0	140,000	0	0	0	140,000
Total: Public Works	0	140,000	0	0	0	140,000
Total: 401	0	140,000	0	0	0	140,000

Fund 510-Fleet Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
4100 - Public Works Projects						
DPF Diesel Fuel Additive Pumps - 4059	55,000	0	0	0	0	55,000
Enclosure of Fleet Bays - 4111	25,000	0	0	0	0	25,000
Fleet Maint Facility Efficiency Upgrades - 4113	30,000	0	0	0	0	30,000
Fleet Vehicle Replacement - 4204	70,000	0	0	0	0	70,000
Replacement of Storage Tanks - St. Cloud Road & Bridge Facility - 16027	0	350,000	0	0	0	350,000
Replacement Storage Tanks at Kissimmee and Bridge Facility - 16028	0	0	400,000	0	0	400,000
Road & Bridge Gate Security Systems - 16029	0	150,000	0	0	0	150,000
Total: 4100 - Public Works Projects	180,000	500,000	400,000	0	0	1,080,000
Total: Public Works	180,000	500,000	400,000	0	0	1,080,000
Total: 510	180,000	500,000	400,000	0	0	1,080,000

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	2016/20
Report Grand Total:	56,274,713	114,979,680	115,223,152	85,281,984	364,318,375	736,077,904

Appendix

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OSCEOLA COUNTY 2015-2016 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
JAIL (2101)	\$ 25,683,249	\$ 923,180	\$ 25,471,155	FS 950.001	92% of jail's population that has not been sentenced
PROPERTY APPRAISER (9141)	\$ 5,752,342	\$ -	\$ 5,752,342	FS 145.10, FS 195.087	\$125,000 of budget is allocated for TRIM notices, FS 200.65.
TAX COLLECTOR (9131)	\$ 6,387,911	\$ 1,611,150	\$ 4,776,761	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)	\$ 3,312,794	\$ -	\$ 3,312,794	FS 145.09	
HEALTH DEPARTMENT (9641)	\$ 884,961	\$ -	\$ 884,961	FS 154.01	
INDIGENT BURIALS (6173)	\$ 65,000	\$ -	\$ 65,000	FS 406.50	Includes \$35,000 for burials and \$9,500 for plots.
MEDICAID (6173)	\$ 4,664,650	\$ -	\$ 4,664,650	FS 409.915	
COURT SYSTEM (4125, 6181, 2161, 1551, 1561)	\$ 1,260,196	\$ -	\$ 1,260,196	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)	\$ 115,856	\$ 60,800	\$ 55,056	FS 29.008 (3)(a)	Funded through Traffic Fees.
HEALTH CARE RESPONSIBILITY ACT (HCRA) (6173)	\$ 4,664,650	\$ -	\$ 4,664,650	FS 154.3105	
MEDICAL EXAMINER (2192)	\$ 817,969	\$ -	\$ 817,969	FS 406.08	
MENTAL HEALTH/BAKER ACT (N001301001)	\$ 400,000	\$ -	\$ 400,000	FS 394.462	
CRIMINAL JUSTICE PLAN ANALYST (2101)	\$ 92,248	\$ -	\$ 92,248	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)	\$ 41,026	\$ 41,026	\$ -		Administrative Order No. 2010-12
EMERGENCY MANAGEMENT (2141)	\$ 498,636	\$ -	\$ 498,636	FS 401.117	
OFFICE OF MANAGEMENT & BUDGET (1241)	\$ 591,100	\$ -	\$ 591,100	FS 200.065	Truth in Millage
DRUG LAB (2118)	\$ 148,724	\$ 164,390	\$ (15,666)		Administrative Order No. 2007-04-01
DRUG COURT (1522)	\$ 423,502	\$ 1,782	\$ 421,720		Administrative Order No. 2007-04-01
INMATE MEDICAL PROGRAM (2114)	\$ 4,999,295	\$ -	\$ 4,999,295	FS 951.032	92% of jail's population that has not been sentenced
JUVENILE JUSTICE (9819)	\$ 46,085	\$ -	\$ 46,085	FS 985.686	

OSCEOLA COUNTY 2015-2016 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
ANIMAL CONTROL (2119, 2120)	\$ 255,555	\$ 89,571	\$ 165,984	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)	\$ 40,707	\$ -	\$ 40,707	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	\$ 8	\$ -	\$ 8	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	\$ 61,256,330	\$ 2,891,899	\$ 59,075,517		

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 accrued 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.

GLOSSARY

GAAP	(Generally Accepted Accounting Principles) – The uniform standards established for financial recording and reporting by the accounting profession through independent entities such as the Governmental Accounting Standards Board.
GASB	(Governmental Accounting Standards Board) - Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	The category of funds, which include general, special revenue, capital project and debt service. These funds account for short-term activities.
Grants	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments.
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.

GLOSSARY

Market Equity Adjustment (MEA)	An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.
Mill	A monetary measure equating to 0.001 of a dollar. When referring to Ad Valorem Tax, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.
Millage Rate	The rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.
Modified Accrual	An accounting method in which revenue is recognized when it becomes both measurable and available. Expenditures are recognized when a transaction draws upon a current resource.
MSBU	(Municipal Services Benefit Unit)-- A special district established by the Board of County Commissioners through an adopted ordinance which receives a specific benefit for which a special assessment is imposed to cover part or all of the cost of providing that benefit.
MSTU	(Municipal Services Taxing Unit)-- A special district established by the Board of County Commissioners through an adopted ordinance which receives a specific benefit for which a tax levy is imposed to cover part or all of the cost of providing that benefit.
Net Expenses	Total County expenses less reserves, transfers and internal service interfund transfers.
Non-Departmental Expenditures	Expenditures which benefit all or several County departments, such as property and liability insurance.
Non-Ad Valorem Assessments	Charges that are not based on property value, but are levied on each property for specific services.
Operating Budget	The portion of the budget that pertains to daily operations which provide basic governmental services.
Ordinance	A formal legislative enactment by the governing body of the County.
Personal Services	Costs related to compensating employees, including salaries, wages and fringe benefit costs.

GLOSSARY

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.
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.

GLOSSARY

Rolled Back Rate	The millage rate which, when applied to the total taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Florida Statutes govern calculation of the rolled back rate.
Save-Our-Homes	Section 193.155(1), F.S. provides, beginning in 1995 or the year after the property receives homestead exemption; an annual increase in assessment shall not exceed the lower of 3% or the percentage change in the Consumer Price Index.
Special Assessment	A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Revenue Fund	A fund used to account for revenues that are designated (earmarked) for expenditure for a specific purpose.
Tax Roll	The certification of assessed/taxable value prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the state) each year.
Taxable Value	The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The taxable value is calculated by the Property Appraiser's Office in compliance with state law.
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.

GLOSSARY

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.