

FINAL RECOMMENDED BUDGET



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Budget Message

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Fund Detail

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OVERVIEW

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Fund Balance Revenues and Expenditures

| <u>Fund</u> | <u>2016</u> <u>Revenues</u> | <u>2016</u> <u>Expenditures</u> | <u>Balance</u> |
|---|--------------------------------|------------------------------------|----------------|
| 001-General Fund | 262,550,131 | 262,550,131 | 0 |
| 101-TDT RIDA Tax Bond 2012 Project | 8,611,558 | 8,611,558 | 0 |
| 102-Transportation Trust Fund | 23,979,728 | 23,979,728 | 0 |
| 103-Drug Abuse Treatment Fund | 107,243 | 107,243 | 0 |
| 104-Tourist Development Tax Fund | 74,243,684 | 74,243,684 | 0 |
| 105-Fifth Cent Tourist Development Tax Fund | 21,031,030 | 21,031,030 | 0 |
| 106-Sixth Cent Tourist Development Tax Fund | 14,195,147 | 14,195,147 | 0 |
| 107-Library District Fund | 15,450,443 | 15,450,443 | 0 |
| 109-Law Enforcement Trust Fund | 881,009 | 881,009 | 0 |
| 111-SHIP State Housing Initiative Program | 1,590,645 | 1,590,645 | 0 |
| 112-Emergency(911)Communications | 2,488,560 | 2,488,560 | 0 |
| 113-Buenaventura Lakes MSBU | 106,365 | 106,365 | 0 |
| 115-Court Facilities Fund | 11,254,980 | 11,254,980 | 0 |
| 118-Homeless Prevention & Rapid Rehousing | 928,915 | 928,915 | 0 |
| 122-NEIGHBORHOOD STABIL PROGRAM 3 | 286,518 | 286,518 | 0 |
| 123-TDT Ref & Imp 2012 Project | 11,111,407 | 11,111,407 | 0 |
| 124-Environmental Land Acquisitions | 595,174 | 595,174 | 0 |
| 125-Environmental Land Maintenance | 2,743,484 | 2,743,484 | 0 |
| 126-GO Bond Series 2010 | 0 | 0 | 0 |
| 128-Subdivision Pond MSBU | 689,050 | 689,050 | 0 |
| 129-Street Lighting MSBU | 424,200 | 424,200 | 0 |
| 130-Court Related Technology Fund | 1,646,200 | 1,646,200 | 0 |
| 134-Countywide Fire Fund | 77,593,402 | 77,593,402 | 0 |
| 136-Homestead Foreclosure Mediation Fund | 106,766 | 106,766 | 0 |
| 137-HOME Fund | 819,395 | 819,395 | 0 |
| 139-Criminal Justice Training | 125,653 | 125,653 | 0 |
| 141-Boating Improvement Fund | 431,865 | 431,865 | 0 |
| 142 - Mobility Fee East Zone | 1,422,446 | 1,422,446 | 0 |
| 143 - Mobility Fee West Zone | 5,328,703 | 5,328,703 | 0 |
| 145 - Red Light Cameras | 279,884 | 279,884 | 0 |
| 148-Building Fund | 7,765,790 | 7,765,790 | 0 |
| 149-East 192 CRA | 224,627 | 224,627 | 0 |
| 150-West 192 Development Authority | 4,129,328 | 4,129,328 | 0 |
| 151-CDBG Fund | 2,842,450 | 2,842,450 | 0 |
| 152-Muni Svcs Tax Units MSTU Fund | 1,265,256 | 1,265,256 | 0 |
| 153-Muni Svcs Benefit Units MSBU Fund | 71,130 | 71,130 | 0 |
| 154-Constitutional Gas Tax Fund | 8,746,167 | 8,746,167 | 0 |
| 155-West 192 MSBU Phase I | 4,781,626 | 4,781,626 | 0 |
| 156-Federal And State Grants Fund | 20,379,559 | 20,379,559 | 0 |
| 158-Intergovernmental Radio Communications | 3,513,042 | 3,513,042 | 0 |
| 168-Section 8 Fund | 11,958,500 | 11,958,500 | 0 |
| 177-Fire Impact Fee Fund | 5,703,836 | 5,703,836 | 0 |

Fund Balance Revenues and Expenditures

| | | | |
|---|----------------------|----------------------|----------|
| 178-Parks Impact Fee Fund | 11,719,018 | 11,719,018 | 0 |
| 180-Inmate Welfare Fund | 453,127 | 453,127 | 0 |
| 182-Road Impact Fee Zone 2 | 4,900,000 | 4,900,000 | 0 |
| 183-Road Impact Fee Zone 3 | 29,543 | 29,543 | 0 |
| 184-Road Impact Fee Zone 4 | 382,232 | 382,232 | 0 |
| 187-Road Impact Fee Poinciana Overlay | 447,381 | 447,381 | 0 |
| 201-Limited GO Refunding Bonds, Series 2015 | 357,021 | 357,021 | 0 |
| 202-D/S Sales Tax Rev 2009 | 8,511,267 | 8,511,267 | 0 |
| 204-TDT Tax Bonds Series 2012 | 2,437,369 | 2,437,369 | 0 |
| 210-W 192 Phase IIC | 806,020 | 806,020 | 0 |
| 211 - Sales Tax Revenue Bonds Series 2015A | 4,354,352 | 4,354,352 | 0 |
| 234-Ltd GO Bonds 2006 | 1,995,167 | 1,995,167 | 0 |
| 235-Infra Sales Surtax Series 2007 | 9,459,975 | 9,459,975 | 0 |
| 236-Capital Improvement Bond Series 2009 | 24,656,814 | 24,656,814 | 0 |
| 237-Sales Tax Ref Rev Bonds Series 2010 | 11,900,325 | 11,900,325 | 0 |
| 238-GO Bonds 2010 | 3,848,619 | 3,848,619 | 0 |
| 239-Infra S Tax Rev Refunding 2011 | 6,941,113 | 6,941,113 | 0 |
| 240-TDT Ref & Imp 2012 Debt Svc | 9,543,144 | 9,543,144 | 0 |
| 241-Infrastructure Sales Surtax Series 2015 | 1,394,864 | 1,394,864 | 0 |
| 305-Deficient Roads Capital | 2,820,180 | 2,820,180 | 0 |
| 306-Local Option Sales Tax Fund | 57,906,030 | 57,906,030 | 0 |
| 315-Gen Cap Outlay Fund | 40,697,234 | 40,697,234 | 0 |
| 326-Trans Imp Fee Capital Funds | 2,751,026 | 2,751,026 | 0 |
| 327-Infrastructure & Equipment Capital Fund | 2,354,582 | 2,354,582 | 0 |
| 328 - Special Purpose Capital Fund | 40,616,999 | 40,616,999 | 0 |
| 329 - Sales Tax Revenue Bonds Series 2015A Capital | 66,000,000 | 66,000,000 | 0 |
| 401-Solid Waste Fund | 41,042,082 | 41,042,082 | 0 |
| 407-Osceola Parkway | 20,684,945 | 20,684,945 | 0 |
| 408-Poinciana Parkway | 53,722,074 | 53,722,074 | 0 |
| 501-Workers Comp Internal Service Fund | 8,345,247 | 8,345,247 | 0 |
| 502-Property & Casualty Insurance Internal Service Fund | 5,830,248 | 5,830,248 | 0 |
| 503-Dental Insurance Internal Service Fund | 1,251,461 | 1,251,461 | 0 |
| 504-Health Insurance Internal Service Fund | 29,116,758 | 29,116,758 | 0 |
| 505-Life, LTD, Vol. Life Internal Service Fund | 1,142,252 | 1,142,252 | 0 |
| 510-Fleet Internal Service Fund | 5,579,884 | 5,579,884 | 0 |
| Total Budget | 1,096,403,249 | 1,096,403,249 | 0 |

Countywide Budget Summary

| | FY15 Adopted Budget: | FY 16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|----------------------------|-------------------------------|--------------------------------------|-----------------------|------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 146,571,132 | \$ 158,178,200 | \$ 158,178,200 | \$ 0 | \$ 11,607,068 |
| PY Delinquent Ad Valorem Tax | \$ 283,906 | \$ 420,207 | \$ 420,207 | \$ 0 | \$ 136,301 |
| Other Taxes | \$ 92,802,228 | \$ 102,057,958 | \$ 102,057,958 | \$ 0 | \$ 9,255,730 |
| Permits, Fees & Special Assessments | \$ 51,762,753 | \$ 72,591,907 | \$ 72,552,111 | \$(39,796) | \$ 20,789,358 |
| Intergovernmental Revenue | \$ 80,302,331 | \$ 98,867,742 | \$ 118,553,754 | \$ 19,686,012 | \$ 38,251,423 |
| Charges For Services | \$ 64,677,326 | \$ 65,318,736 | \$ 65,318,736 | \$ 0 | \$ 641,410 |
| Judgment, Fines & Forfeits | \$ 2,263,013 | \$ 2,428,803 | \$ 2,428,803 | \$ 0 | \$ 165,790 |
| Miscellaneous Revenues | \$ 3,279,888 | \$ 5,325,832 | \$ 5,325,832 | \$ 0 | \$ 2,045,944 |
| Less 5% Statutory Reduction | \$ -18,204,499 | \$(20,550,862) | \$(20,548,872) | \$ 1,990 | \$(2,344,373) |
| Subtotal: | \$ 423,738,078 | \$ 484,638,523 | \$ 504,286,729 | \$ 19,648,206 | \$ 80,548,651 |
| Transfers In | \$ 60,048,552 | \$ 59,015,949 | \$ 59,014,139 | \$(1,810) | \$(1,034,413) |
| Other Sources | \$ 30,698,469 | \$ 2,673,059 | \$ 2,701,098 | \$ 28,039 | \$(27,997,371) |
| Fund Balance | \$ 500,852,774 | \$ 335,007,393 | \$ 530,401,283 | \$ 195,393,890 | \$ 29,548,509 |
| REVENUES TOTAL: | \$ 1,015,337,873 | \$ 881,334,924 | \$ 1,096,403,249 | \$ 215,068,325 | \$ 81,065,376 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 105,297,761 | \$ 109,996,967 | \$ 109,996,967 | \$ 0 | \$ 4,699,206 |
| Operating Expenses | \$ 178,087,894 | \$ 192,020,780 | \$ 192,453,969 | \$ 433,189 | \$ 14,366,075 |
| Capital Outlay | \$ 259,188,118 | \$ 84,558,760 | \$ 299,096,169 | \$ 214,537,409 | \$ 39,908,051 |
| Debt Service | \$ 55,007,419 | \$ 57,972,435 | \$ 57,972,435 | \$ 0 | \$ 2,965,016 |
| Grants and Aids | \$ 3,173,026 | \$ 3,751,437 | \$ 3,785,625 | \$ 34,188 | \$ 612,599 |
| Subtotal: | \$ 600,754,218 | \$ 448,300,379 | \$ 663,305,165 | \$ 215,004,786 | \$ 62,550,947 |
| Other Non Operating Expenses | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Transfers Out | \$ 128,906,683 | \$ 133,068,685 | \$ 133,132,224 | \$ 63,539 | \$ 4,225,541 |
| Reserves - Operating | \$ 79,210,215 | \$ 82,633,748 | \$ 82,633,748 | \$ 0 | \$ 3,423,533 |
| Reserves - Debt | \$ 59,996,430 | \$ 59,484,525 | \$ 59,484,525 | \$ 0 | \$(511,905) |
| Reserves - Capital | \$ 52,287,516 | \$ 57,924,670 | \$ 57,924,670 | \$ 0 | \$ 5,637,154 |
| Reserves - Claims | \$ 14,178,211 | \$ 19,984,074 | \$ 19,984,074 | \$ 0 | \$ 5,805,863 |
| Reserves - Assigned | \$ 52,798,065 | \$ 58,538,124 | \$ 58,538,124 | \$ 0 | \$ 5,740,059 |
| Reserves - Restricted | \$ 8,350,787 | \$ 8,549,457 | \$ 8,549,457 | \$ 0 | \$ 198,670 |
| Reserves - Stability | \$ 18,855,748 | \$ 12,851,262 | \$ 12,851,262 | \$ 0 | \$(6,004,486) |
| EXPENDITURES TOTAL: | \$ 1,015,337,873 | \$ 881,334,924 | \$ 1,096,403,249 | \$ 215,068,325 | \$ 81,065,376 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

MILLAGE RATE RESOLUTIONS

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RESOLUTION NO. 15-083R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2015-2016 BY UNANIMOUS VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 3, 2015, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 15-075R adopting certain proposed millage rates for Fiscal Year 2015-2016 by unanimous vote; and

WHEREAS, on September 3, 2015, the Board also adopted Resolution No. 15-074R, adopting certain proposed millage rates for Fiscal Year 2015-2016 by majority vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2015-2016, pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2015-2016, as required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed 110 percent of the rolled-back rate, adjusted for change in per capita Florida personal income, and may be imposed only by unanimous vote of the Board;

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2015-2016 at the millage rates specified in Schedule A.

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

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

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

SECTION 5. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

DULY ADOPTED by unanimous vote this 21st day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

Resolution # 15 -083R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2015-2016

| Taxing Entity: | Certified FY15 Millage Rate: | Current Year Gross Taxable Value: | FY16 Rolled Back Millage Rate: | Current Year Tentative Operating Millage Rate: | % Change Over Rolled Back Rate: | FY16 Proposed Property Taxes: |
|-----------------------|-------------------------------------|--|---------------------------------------|---|--|--------------------------------------|
| HIDDEN HEIGHTS TRAIL | 0.8165 | \$ 1,032,875 | 0.7968 | 1.6430 | 106.20% | \$ 1,697 |
| INDIAN RIDGE VILLAS | 0.4973 | \$ 33,965,031 | 0.4609 | 0.6076 | 31.83% | \$ 20,637 |
| INTERCESSION CITY | 1.0425 | \$ 10,592,641 | 0.9920 | 1.1740 | 18.35% | \$ 12,436 |

RESOLUTION NO. 15-084R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2015-2016 BY MAJORITY VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 3, 2015, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 15-074R adopting certain proposed millage rates for Fiscal Year 2015-2016 by majority vote; and

WHEREAS, on September 3, 2015, the Board also adopted Resolution No. 15-075R, adopting certain proposed millage rates for Fiscal Year 2015-2016 by unanimous vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2015-2016, pursuant to Section 200.065, Florida Statutes, and

WHEREAS, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2015-2016, as required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2015-2016 at the millage rates specified in Schedule A.

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

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

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

SECTION 5. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

DULY ADOPTED this 21st day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

Resolution # 15 -084R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2015-2016

| Taxing Entity: | Certified FY15 Millage Rate: | Current Year Gross Taxable Value: | FY16 Rolled Back Millage Rate: | Current Year Tentative Operating Millage Rate: | % Change Over Rolled Back Rate: | FY16 Proposed Property Taxes: |
|---------------------------|------------------------------|-----------------------------------|--------------------------------|--|---------------------------------|-------------------------------|
| Countywide | 6.7000 | \$ 19,552,603,554 | 6.4742 | 6.7000 | 3.49% | \$ 131,002,444 |
| EMS MSTU | 1.0682 | \$ 14,961,767,414 | 1.0263 | 1.0682 | 4.08% | \$ 15,982,160 |
| LIBRARY DISTRICT | 0.2566 | \$ 19,642,196,468 | 0.2457 | 0.3000 | 22.10% | \$ 5,892,659 |
| SAVE OSCEOLA-DEBT | 0.1773 | \$ 19,642,196,468 | 0.1648 | 0.1686 | 2.29% | \$ 3,311,674 |
| SAVE OSCEOLA-OPERATING | 0.0500 | \$ 19,642,196,468 | 0.0479 | 0.0500 | 4.38% | \$ 982,110 |
| ANORADA | 1.5761 | \$ 3,725,401 | 1.4983 | 2.3238 | 55.10% | \$ 8,657 |
| BELLALAGO | 0.5118 | \$ 227,608,381 | 0.4885 | 0.5139 | 5.20% | \$ 116,968 |
| BLACKSTONE LANDING PH 1 | 1.5394 | \$ 50,051,592 | 1.4711 | 1.5531 | 5.57% | \$ 77,735 |
| EMERALD LAKES | 0.2739 | \$ 3,742,748 | 0.2453 | 0.5234 | 113.37% | \$ 1,959 |
| HAMMOCK POINT | 0.2779 | \$ 24,191,543 | 0.2709 | 0.2777 | 2.51% | \$ 6,718 |
| HAMMOCK TRAILS | 1.2409 | \$ 40,279,308 | 1.1517 | 1.2314 | 6.92% | \$ 49,600 |
| INDIAN RIDGE | 4.0000 | \$ 47,609,246 | 3.6608 | 3.5927 | -1.86% | \$ 171,046 |
| INDIAN WELLS | 4.7562 | \$ 53,681,572 | 4.3029 | 3.3687 | -21.71% | \$ 180,837 |
| ISLE OF BELLALAGO | 4.7300 | \$ 31,393,791 | 4.4599 | 4.1786 | -6.31% | \$ 131,182 |
| KING'S CREST | 1.2035 | \$ 9,092,852 | 1.1218 | 0.8613 | -23.22% | \$ 7,832 |
| KISSIMMEE ISLES | 0.3862 | \$ 7,729,435 | 0.3836 | 0.6565 | 71.14% | \$ 5,074 |
| LINDFIELDS | 0.7122 | \$ 96,496,613 | 0.6509 | 0.0882 | -86.45% | \$ 8,511 |
| LIVE OAK SPRINGS | 0.4781 | \$ 8,023,793 | 0.4469 | 0.5029 | 12.53% | \$ 4,035 |
| ORANGE VISTA | 0.0000 | \$ 3,283,622 | 0.0000 | 0.0000 | 0.00% | \$ - |
| QUAIL RIDGE | 1.5428 | \$ 24,048,788 | 1.4121 | 0.9235 | -34.60% | \$ 22,209 |
| RAINTREE PARK | 1.3859 | \$ 39,033,756 | 1.2648 | 1.2628 | -0.16% | \$ 49,292 |
| REMINGTON | 0.4482 | \$ 166,466,540 | 0.4157 | 0.5684 | 36.73% | \$ 94,620 |
| RESERVES AT PLEASANT HILL | 0.3692 | \$ 7,738,106 | 0.3564 | 0.4333 | 21.58% | \$ 3,353 |
| ROYAL OAKS PHASE 2-5 | 0.0674 | \$ 1,958,351 | 0.0649 | 0.9498 | 1363.48% | \$ 1,860 |
| SHADOW OAKS | 0.3114 | \$ 4,364,733 | 0.3024 | 0.2935 | -2.94% | \$ 1,281 |
| ST JAMES PARK | 1.4839 | \$ 4,002,761 | 1.3770 | 0.1027 | -92.54% | \$ 411 |
| THE OAKS | 0.3106 | \$ 43,022,300 | 0.2835 | 0.2270 | -19.93% | \$ 9,766 |
| WESTMINSTER GARDENS | 0.0000 | \$ 3,192,060 | 0.0000 | 0.0000 | 0.00% | \$ - |
| WINDMILL POINT | 0.0000 | \$ 23,871,825 | 0.0000 | 0.5806 | 0.00% | \$ 13,860 |
| WINDWARD CAY | 0.2007 | \$ 13,247,642 | 0.1794 | 0.4054 | 125.98% | \$ 5,371 |
| WINNERS PARK | 1.7952 | \$ 2,254,141 | 1.7723 | 0.0914 | -94.84% | \$ 206 |

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

BUDGET RESOLUTION

Title Page

Resolution 15-085R.....1

Schedule A.....3

RESOLUTION NO. 15-085R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2015-2016; DIRECTING THE COUNTY MANAGER TO DELIVER A LETTER OF NOTIFICATION TO THE SHERIFF; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 3, 2015, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 15-076R, approving the tentative budget for Fiscal Year 2015-2016; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2015-2016, the Board prepared and advertised a statement summarizing all of the adopted tentative budgets, as required by Section 129.03, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2015-2016 and the millage rates necessary to fund the final budget, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board has adopted Resolution Nos. 15-083R and 15-084R adopting the final millage rates for Fiscal Year 2015-2016;

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

SECTION 1. ADOPTION OF FINAL BUDGET

(A) The final Osceola County budget for Fiscal Year 2015-2016, totaling \$1,096,403,249 as summarized by fund and revenue/expense category in Schedule A, is hereby approved and adopted. There are hereby appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget

(B) It is hereby found and determined that each of the expenditures authorized by the budget for Fiscal Year 2015-2016, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Osceola County or which are legally mandated by applicable law.

SECTION 2. LETTER OF NOTIFICATION. The County Manager is hereby authorized and directed to prepare, execute and deliver a letter of notification informing the Sheriff of budget changes subsequent to his request and stating the Sheriff's budget for Fiscal Year 2015-2016.

SECTION 3. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

DULY ADOPTED this 21st day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Countywide Summary

FY16
 Final
 Recommended
Budget

Revenues

| | |
|-------------------------------------|-------------|
| Current Ad Valorem Taxes | 158,178,200 |
| PY Delinquent Ad Valorem Tax | 420,207 |
| Other Taxes | 102,057,958 |
| Permits, Fees & Special Assessments | 72,552,111 |
| Intergovernmental Revenue | 118,553,754 |
| Charges For Services | 65,318,736 |
| Judgment, Fines & Forfeits | 2,428,803 |
| Miscellaneous Revenues | 5,325,832 |
| Less 5% Statutory Reduction | -20,548,872 |

Subtotal 504,286,729

| | |
|---------------|-------------|
| Transfers In | 59,014,139 |
| Other Sources | 2,701,098 |
| Fund Balance | 530,401,283 |

Total Revenues 1,096,403,249

Expenditures

| | |
|--------------------|-------------|
| Personal Services | 109,996,967 |
| Operating Expenses | 192,453,969 |
| Capital Outlay | 299,096,169 |
| Debt Service | 57,972,435 |
| Grants and Aids | 3,785,625 |

Subtotal 663,305,165

| | |
|-----------------------|-------------|
| Transfers Out | 133,132,224 |
| Reserves - Operating | 82,633,748 |
| Reserves - Debt | 59,484,525 |
| Reserves - Capital | 57,924,670 |
| Reserves - Claims | 19,984,074 |
| Reserves - Assigned | 58,538,124 |
| Reserves - Restricted | 8,549,457 |
| Reserves - Stability | 12,851,262 |

Total Expenditures 1,096,403,249

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

001-General Fund

Revenues

| | |
|-------------------------------------|--------------------|
| Current Ad Valorem Taxes | 131,002,444 |
| PY Delinquent Ad Valorem Tax | 354,707 |
| Other Taxes | 19,187,159 |
| Permits, Fees & Special Assessments | 4,675,576 |
| Intergovernmental Revenue | 27,968,786 |
| Charges For Services | 2,545,047 |
| Judgment, Fines & Forfeits | 1,289,653 |
| Miscellaneous Revenues | 1,552,393 |
| Less 5% Statutory Reduction | -9,407,080 |
| Subtotal | 179,168,685 |
| | |
| Transfers In | 9,774,555 |
| Other Sources | 2,284,039 |
| Fund Balance | 71,322,852 |
| Total Revenues | 262,550,131 |

Expenditures

| | |
|---------------------------|--------------------|
| Personal Services | 55,281,911 |
| Operating Expenses | 53,426,492 |
| Capital Outlay | 3,678,550 |
| Debt Service | 2,648,241 |
| Grants and Aids | 3,328,479 |
| Subtotal | 118,363,673 |
| | |
| Transfers Out | 91,369,824 |
| Reserves - Operating | 39,390,185 |
| Reserves - Capital | 634,837 |
| Reserves - Assigned | 6,590,705 |
| Reserves - Restricted | 69,510 |
| Reserves - Stability | 6,131,397 |
| Total Expenditures | 262,550,131 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

101-TDT RIDA Tax Bond 2012 Project

Revenues

| | | |
|--------------|-----------------------|------------------|
| Fund Balance | | 8,611,558 |
| | Total Revenues | 8,611,558 |

Expenditures

| | | |
|-----------------------|---------------------------|------------------|
| Operating Expenses | | 343,049 |
| | Subtotal | 343,049 |
| Reserves - Restricted | | 8,268,509 |
| | Total Expenditures | 8,611,558 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

102-Transportation Trust Fund

Revenues

| | | |
|-------------------------------------|-----------------------|-------------------|
| Other Taxes | | 14,278,775 |
| Permits, Fees & Special Assessments | | 49,859 |
| Intergovernmental Revenue | | 1,895,899 |
| Charges For Services | | 25,500 |
| Miscellaneous Revenues | | 22,314 |
| Less 5% Statutory Reduction | | -813,618 |
| | Subtotal | 15,458,729 |
| Transfers In | | 4,383,893 |
| Fund Balance | | 4,137,106 |
| | Total Revenues | 23,979,728 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Personal Services | | 8,707,325 |
| Operating Expenses | | 11,977,515 |
| Capital Outlay | | 508,575 |
| | Subtotal | 21,193,415 |
| Transfers Out | | 2,036,313 |
| Reserves - Operating | | 750,000 |
| | Total Expenditures | 23,979,728 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

103-Drug Abuse Treatment Fund

Revenues

| | | |
|-----------------------------|--|--------|
| Judgment, Fines & Forfeits | | 87,635 |
| Less 5% Statutory Reduction | | -4,382 |

| | | |
|--|-----------------|---------------|
| | Subtotal | 83,253 |
|--|-----------------|---------------|

| | | |
|--------------|--|--------|
| Fund Balance | | 23,990 |
|--------------|--|--------|

| | | |
|--|-----------------------|----------------|
| | Total Revenues | 107,243 |
|--|-----------------------|----------------|

Expenditures

| | | |
|---------------|--|---------|
| Transfers Out | | 107,243 |
|---------------|--|---------|

| | | |
|--|---------------------------|----------------|
| | Total Expenditures | 107,243 |
|--|---------------------------|----------------|

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

104-Tourist Development Tax Fund

Revenues

| | | |
|-----------------------------|-----------------|-------------------|
| Other Taxes | | 27,916,827 |
| Charges For Services | | 3,433,454 |
| Miscellaneous Revenues | | 468,623 |
| Less 5% Statutory Reduction | | -1,590,945 |
| | Subtotal | 30,227,959 |

| | | |
|---------------|-----------------------|-------------------|
| Other Sources | | 120,000 |
| Fund Balance | | 43,895,725 |
| | Total Revenues | 74,243,684 |

Expenditures

| | | |
|--------------------|-----------------|-------------------|
| Personal Services | | 2,523,810 |
| Operating Expenses | | 20,466,667 |
| Capital Outlay | | 5,773,033 |
| | Subtotal | 28,763,510 |

| | | |
|----------------------|---------------------------|-------------------|
| Transfers Out | | 4,421,935 |
| Reserves - Operating | | 7,049,620 |
| Reserves - Capital | | 4,500,000 |
| Reserves - Assigned | | 29,282,565 |
| Reserves - Stability | | 226,054 |
| | Total Expenditures | 74,243,684 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

105-Fifth Cent Tourist Development Tax Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Other Taxes | | 6,979,207 |
| Miscellaneous Revenues | | 64,552 |
| Less 5% Statutory Reduction | | -352,188 |
| | Subtotal | 6,691,571 |
| | | |
| Other Sources | | 20,000 |
| Fund Balance | | 14,319,459 |
| | Total Revenues | 21,031,030 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Operating Expenses | | 2,435,539 |
| Debt Service | | 1,550,000 |
| | Subtotal | 3,985,539 |
| | | |
| Transfers Out | | 2,844,068 |
| Reserves - Operating | | 6,177,131 |
| Reserves - Assigned | | 7,364,931 |
| Reserves - Stability | | 659,361 |
| | Total Expenditures | 21,031,030 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

106-Sixth Cent Tourist Development Tax Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Other Taxes | | 6,979,207 |
| Miscellaneous Revenues | | 37,866 |
| Less 5% Statutory Reduction | | -350,854 |
| | Subtotal | 6,666,219 |
| Fund Balance | | 7,528,928 |
| | Total Revenues | 14,195,147 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Operating Expenses | | 8,833,714 |
| | Subtotal | 8,833,714 |
| Transfers Out | | 121,529 |
| Reserves - Operating | | 3,646,506 |
| Reserves - Stability | | 1,593,398 |
| | Total Expenditures | 14,195,147 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

107-Library District Fund

Revenues

| | |
|-----------------------------|------------------|
| Current Ad Valorem Taxes | 5,892,659 |
| Intergovernmental Revenue | 189,143 |
| Charges For Services | 74,305 |
| Judgment, Fines & Forfeits | 103,556 |
| Miscellaneous Revenues | 133,969 |
| Less 5% Statutory Reduction | -310,225 |
| Subtotal | 6,083,407 |

| | |
|--------------|-----------|
| Fund Balance | 9,367,036 |
|--------------|-----------|

| | |
|-----------------------|-------------------|
| Total Revenues | 15,450,443 |
|-----------------------|-------------------|

Expenditures

| | |
|--------------------|-------------------|
| Personal Services | 56,647 |
| Operating Expenses | 5,902,667 |
| Capital Outlay | 5,251,613 |
| Debt Service | 557,791 |
| Subtotal | 11,768,718 |

| | |
|----------------------|-----------|
| Transfers Out | 526,420 |
| Reserves - Operating | 1,428,540 |
| Reserves - Stability | 1,726,765 |

| | |
|---------------------------|-------------------|
| Total Expenditures | 15,450,443 |
|---------------------------|-------------------|

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

109-Law Enforcement Trust Fund

Revenues

| | | |
|-----------------------------|--|-------|
| Miscellaneous Revenues | | 1,100 |
| Less 5% Statutory Reduction | | -55 |

| | | |
|--|-----------------|--------------|
| | Subtotal | 1,045 |
|--|-----------------|--------------|

| | | |
|---------------|--|---------|
| Other Sources | | 277,059 |
| Fund Balance | | 602,905 |

| | | |
|--|-----------------------|----------------|
| | Total Revenues | 881,009 |
|--|-----------------------|----------------|

Expenditures

| | | |
|---------------|--|---------|
| Transfers Out | | 881,009 |
|---------------|--|---------|

| | | |
|--|---------------------------|----------------|
| | Total Expenditures | 881,009 |
|--|---------------------------|----------------|

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

111-SHIP State Housing Initiative Program

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Intergovernmental Revenue | | 1,048,380 |
| Charges For Services | | 2,000 |
| Less 5% Statutory Reduction | | -52,519 |
| | Subtotal | 997,861 |
| Fund Balance | | 592,784 |
| | Total Revenues | 1,590,645 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Personal Services | | 65,634 |
| Operating Expenses | | 1,525,011 |
| | Subtotal | 1,590,645 |
| | Total Expenditures | 1,590,645 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

112-Emergency(911)Communications

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Intergovernmental Revenue | | 1,282,538 |
| Charges For Services | | 14,723 |
| Miscellaneous Revenues | | 2,800 |
| Less 5% Statutory Reduction | | -65,003 |
| | Subtotal | 1,235,058 |
| Fund Balance | | 1,253,502 |
| | Total Revenues | 2,488,560 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Transfers Out | | 1,357,523 |
| Reserves - Operating | | 355,505 |
| Reserves - Capital | | 775,532 |
| | Total Expenditures | 2,488,560 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

113-Buenaventura Lakes MSBU

Revenues

| | | |
|--------------|-----------------------|----------------|
| Fund Balance | | 106,365 |
| | Total Revenues | 106,365 |

Expenditures

| | | |
|----------------|---------------------------|----------------|
| Capital Outlay | | 106,365 |
| | Subtotal | 106,365 |
| | Total Expenditures | 106,365 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

115-Court Facilities Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Charges For Services | | 1,846,891 |
| Miscellaneous Revenues | | 24,056 |
| Less 5% Statutory Reduction | | -93,547 |
| | Subtotal | 1,777,400 |
| Fund Balance | | 9,477,580 |
| | Total Revenues | 11,254,980 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Capital Outlay | | 1,374,808 |
| | Subtotal | 1,374,808 |
| Transfers Out | | 648,278 |
| Reserves - Operating | | 258,004 |
| Reserves - Capital | | 8,954,072 |
| Reserves - Stability | | 19,818 |
| | Total Expenditures | 11,254,980 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

118-Homeless Prevention & Rapid Rehousing

Revenues

| | | |
|---------------------------|-----------------------|----------------|
| Intergovernmental Revenue | | 928,915 |
| | Subtotal | 928,915 |
| | Total Revenues | 928,915 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Personal Services | | 38,187 |
| Operating Expenses | | 890,728 |
| | Subtotal | 928,915 |
| | Total Expenditures | 928,915 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

| | | |
|---------------------------|-----------------------|----------------|
| Intergovernmental Revenue | | 286,518 |
| | Subtotal | 286,518 |
| | Total Revenues | 286,518 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Operating Expenses | | 286,518 |
| | Subtotal | 286,518 |
| | Total Expenditures | 286,518 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

123-TDT Ref & Imp 2012 Project

Revenues

| | | |
|--------------|-----------------------|-------------------|
| Fund Balance | | 11,111,407 |
| | Total Revenues | 11,111,407 |

Expenditures

| | | |
|---------------------|---------------------------|-------------------|
| Capital Outlay | | 10,435,000 |
| | Subtotal | 10,435,000 |
| Reserves - Assigned | | 676,407 |
| | Total Expenditures | 11,111,407 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

124-Environmental Land Acquisitions

Revenues

| | | |
|-----------------------------|-----------------------|----------------|
| Current Ad Valorem Taxes | | 338,042 |
| Miscellaneous Revenues | | 14,751 |
| Less 5% Statutory Reduction | | -17,640 |
| | Subtotal | 335,153 |
| Fund Balance | | 260,021 |
| | Total Revenues | 595,174 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Personal Services | | 333,822 |
| Operating Expenses | | 74,444 |
| | Subtotal | 408,266 |
| Transfers Out | | 153,150 |
| Reserves - Capital | | 33,758 |
| | Total Expenditures | 595,174 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

125-Environmental Land Maintenance

Revenues

| | | |
|-----------------------------|-----------------------|-------------------------|
| Current Ad Valorem Taxes | | 644,068 |
| Less 5% Statutory Reduction | | -32,203 |
| | Subtotal | 611,865 |
| Fund Balance | | 2,131,619 |
| | Total Revenues | <u>2,743,484</u> |

Expenditures

| | | |
|----------------------|---------------------------|-------------------------|
| Operating Expenses | | 338,368 |
| Capital Outlay | | 2,288,032 |
| | Subtotal | 2,626,400 |
| Transfers Out | | 29,279 |
| Reserves - Operating | | 87,805 |
| | Total Expenditures | <u>2,743,484</u> |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

128-Subdivision Pond MSBU

Revenues

| | | |
|-------------------------------------|-----------------------|----------------|
| Permits, Fees & Special Assessments | | 476,567 |
| Less 5% Statutory Reduction | | -23,828 |
| | Subtotal | 452,739 |
| | | |
| Fund Balance | | 236,311 |
| | Total Revenues | 689,050 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Operating Expenses | | 552,534 |
| | Subtotal | 552,534 |
| | | |
| Transfers Out | | 136,516 |
| | Total Expenditures | 689,050 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

129-Street Lighting MSBU

Revenues

| | | |
|-------------------------------------|-----------------------|----------------|
| Permits, Fees & Special Assessments | | 299,667 |
| Less 5% Statutory Reduction | | -15,097 |
| | Subtotal | 284,570 |
| | | |
| Fund Balance | | 139,630 |
| | Total Revenues | 424,200 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Operating Expenses | | 410,912 |
| | Subtotal | 410,912 |
| | | |
| Transfers Out | | 13,288 |
| | Total Expenditures | 424,200 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

130-Court Related Technology Fund

Revenues

| | | |
|-----------------------------|------------------|--|
| Charges For Services | 756,100 | |
| Miscellaneous Revenues | 4,500 | |
| Less 5% Statutory Reduction | -38,030 | |
| Subtotal | 722,570 | |
| Transfers In | 227,502 | |
| Fund Balance | 696,128 | |
| Total Revenues | 1,646,200 | |

Expenditures

| | | |
|---------------------------|------------------|--|
| Personal Services | 460,627 | |
| Operating Expenses | 484,800 | |
| Capital Outlay | 435,900 | |
| Subtotal | 1,381,327 | |
| Transfers Out | 61,204 | |
| Reserves - Operating | 203,669 | |
| Total Expenditures | 1,646,200 | |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

134-Countywide Fire Fund

Revenues

| | |
|-------------------------------------|---------------------------------|
| Current Ad Valorem Taxes | 15,982,160 |
| PY Delinquent Ad Valorem Tax | 65,500 |
| Permits, Fees & Special Assessments | 34,815,251 |
| Intergovernmental Revenue | 72,124 |
| Charges For Services | 6,728,491 |
| Miscellaneous Revenues | 265,725 |
| Less 5% Statutory Reduction | <u>-2,896,462</u> |
| Subtotal | 55,032,789 |
| Transfers In | 3,378,825 |
| Fund Balance | <u>19,181,788</u> |
| Total Revenues | <u><u>77,593,402</u></u> |

Expenditures

| | |
|---------------------------|---------------------------------|
| Personal Services | 35,716,538 |
| Operating Expenses | 10,602,918 |
| Capital Outlay | 8,889,037 |
| Debt Service | <u>177,626</u> |
| Subtotal | 55,386,119 |
| Transfers Out | 5,896,959 |
| Reserves - Operating | 15,337,828 |
| Reserves - Debt | 25,373 |
| Reserves - Capital | <u>947,123</u> |
| Total Expenditures | <u><u>77,593,402</u></u> |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

136-Homestead Foreclosure Mediation Fund

Revenues

| | | |
|-----------------------------|-----------------------|----------------|
| Charges For Services | | 69,200 |
| Less 5% Statutory Reduction | | -3,460 |
| | Subtotal | 65,740 |
| Fund Balance | | 41,026 |
| | Total Revenues | 106,766 |

Expenditures

| | | |
|-----------------------|---------------------------|----------------|
| Personal Services | | 54,236 |
| Operating Expenses | | 15,501 |
| | Subtotal | 69,737 |
| Reserves - Restricted | | 37,029 |
| | Total Expenditures | 106,766 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

137-HOME Fund

Revenues

| | | |
|---------------------------|-----------------------|----------------|
| Intergovernmental Revenue | | 657,395 |
| | Subtotal | 657,395 |
| Transfers In | | 162,000 |
| | Total Revenues | 819,395 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Personal Services | | 54,279 |
| Operating Expenses | | 502,158 |
| Grants and Aids | | 262,958 |
| | Subtotal | 819,395 |
| | Total Expenditures | 819,395 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

139-Criminal Justice Training

Revenues

| | | |
|-----------------------------|--|---------|
| Judgment, Fines & Forfeits | | 104,989 |
| Less 5% Statutory Reduction | | -5,249 |

| | | |
|--|-----------------|---------------|
| | Subtotal | 99,740 |
|--|-----------------|---------------|

| | | |
|--------------|--|--------|
| Fund Balance | | 25,913 |
|--------------|--|--------|

| | | |
|--|-----------------------|----------------|
| | Total Revenues | 125,653 |
|--|-----------------------|----------------|

Expenditures

| | | |
|---------------|--|---------|
| Transfers Out | | 125,653 |
|---------------|--|---------|

| | | |
|--|---------------------------|----------------|
| | Total Expenditures | 125,653 |
|--|---------------------------|----------------|

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

141-Boating Improvement Fund

Revenues

| | | |
|-------------------------------------|-----------------------|----------------|
| Permits, Fees & Special Assessments | | 52,000 |
| Miscellaneous Revenues | | 7,200 |
| Less 5% Statutory Reduction | | -2,960 |
| | Subtotal | 56,240 |
| Fund Balance | | 375,625 |
| | Total Revenues | 431,865 |

Expenditures

| | | |
|----------------------|---------------------------|----------------|
| Capital Outlay | | 364,284 |
| | Subtotal | 364,284 |
| Transfers Out | | 3,764 |
| Reserves - Operating | | 788 |
| Reserves - Capital | | 63,029 |
| | Total Expenditures | 431,865 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

142 - Mobility Fee East Zone

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 1,497,312 |
| Less 5% Statutory Reduction | | -74,866 |
| | Subtotal | 1,422,446 |
| | Total Revenues | 1,422,446 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Operating Expenses | | 1,050,000 |
| Capital Outlay | | 200,000 |
| | Subtotal | 1,250,000 |
| Reserves - Operating | | 172,446 |
| | Total Expenditures | 1,422,446 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

143 - Mobility Fee West Zone

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 5,609,161 |
| Less 5% Statutory Reduction | | -280,458 |
| | Subtotal | 5,328,703 |
| | Total Revenues | 5,328,703 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Capital Outlay | | 4,824,970 |
| | Subtotal | 4,824,970 |
| Reserves - Operating | | 503,733 |
| | Total Expenditures | 5,328,703 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

145 - Red Light Cameras

Revenues

| | |
|-----------------------------|------------------------------|
| Judgment, Fines & Forfeits | 294,615 |
| Less 5% Statutory Reduction | <u>-14,731</u> |
| Subtotal | <u>279,884</u> |
| Total Revenues | <u><u>279,884</u></u> |

Expenditures

| | |
|---------------------------|------------------------------|
| Operating Expenses | 230,784 |
| Subtotal | <u>230,784</u> |
| Reserves - Operating | <u>49,100</u> |
| Total Expenditures | <u><u>279,884</u></u> |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY16
 Final
 Recommended
 Budget**

148-Building Fund

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 4,400,371 |
| Charges For Services | | 96,269 |
| Miscellaneous Revenues | | 39,509 |
| Less 5% Statutory Reduction | | -226,807 |
| | Subtotal | 4,309,342 |
| Fund Balance | | 3,456,448 |
| | Total Revenues | 7,765,790 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 2,631,167 |
| Operating Expenses | | 418,403 |
| Capital Outlay | | 89,300 |
| | Subtotal | 3,138,870 |
| Transfers Out | | 388,863 |
| Reserves - Operating | | 719,883 |
| Reserves - Capital | | 1,500,000 |
| Reserves - Stability | | 2,018,174 |
| | Total Expenditures | 7,765,790 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

149-East 192 CRA

Revenues

| | | |
|-----------------------|--|----------------|
| Transfers In | | 127,034 |
| Fund Balance | | 97,593 |
| Total Revenues | | 224,627 |

Expenditures

| | | |
|---------------------------|--|----------------|
| Operating Expenses | | 61,546 |
| Subtotal | | 61,546 |
| Transfers Out | | 810 |
| Reserves - Restricted | | 150,000 |
| Reserves - Stability | | 12,271 |
| Total Expenditures | | 224,627 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

150-West 192 Development Authority

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Miscellaneous Revenues | | 5,203 |
| Less 5% Statutory Reduction | | -260 |
| | Subtotal | 4,943 |
| | | |
| Transfers In | | 2,627,867 |
| Fund Balance | | 1,496,518 |
| | Total Revenues | 4,129,328 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 317,723 |
| Operating Expenses | | 2,032,874 |
| Capital Outlay | | 73,038 |
| | Subtotal | 2,423,635 |
| | | |
| Transfers Out | | 6,688 |
| Reserves - Operating | | 583,966 |
| Reserves - Capital | | 1,115,039 |
| | Total Expenditures | 4,129,328 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

151-CDBG Fund

Revenues

| | | |
|---------------------------|-----------------------|------------------|
| Intergovernmental Revenue | | 2,842,450 |
| | Subtotal | 2,842,450 |
| | Total Revenues | 2,842,450 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Personal Services | | 141,460 |
| Operating Expenses | | 2,540,990 |
| Grants and Aids | | 160,000 |
| | Subtotal | 2,842,450 |
| | Total Expenditures | 2,842,450 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

152-Muni Svcs Tax Units MSTU Fund

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Current Ad Valorem Taxes | | 1,007,153 |
| Less 5% Statutory Reduction | | -50,360 |
| | Subtotal | 956,793 |
| | | |
| Fund Balance | | 308,463 |
| | Total Revenues | 1,265,256 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Operating Expenses | | 1,080,737 |
| Capital Outlay | | 65,870 |
| | Subtotal | 1,146,607 |
| | | |
| Transfers Out | | 76,538 |
| Reserves - Operating | | 42,111 |
| | Total Expenditures | 1,265,256 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

153-Muni Svcs Benefit Units MSBU Fund

Revenues

| | | |
|-------------------------------------|-----------------------|---------------|
| Permits, Fees & Special Assessments | | 35,356 |
| Less 5% Statutory Reduction | | -1,767 |
| | Subtotal | 33,589 |
| | | |
| Fund Balance | | 37,541 |
| | Total Revenues | 71,130 |

Expenditures

| | | |
|-----------------------|---------------------------|---------------|
| Operating Expenses | | 35,537 |
| | Subtotal | 35,537 |
| | | |
| Transfers Out | | 8,052 |
| Reserves - Operating | | 3,132 |
| Reserves - Restricted | | 24,409 |
| | Total Expenditures | 71,130 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

154-Constitutional Gas Tax Fund

Revenues

| | | |
|-----------------------------|--|-----------|
| Intergovernmental Revenue | | 4,107,412 |
| Less 5% Statutory Reduction | | -205,371 |

| | | |
|--|-----------------|------------------|
| | Subtotal | 3,902,041 |
|--|-----------------|------------------|

| | | |
|--------------|--|-----------|
| Transfers In | | 3,514,185 |
| Fund Balance | | 1,329,941 |

| | | |
|--|-----------------------|------------------|
| | Total Revenues | 8,746,167 |
|--|-----------------------|------------------|

Expenditures

| | | |
|--------------------|--|-----------|
| Operating Expenses | | 6,750,000 |
| Capital Outlay | | 1,989,268 |

| | | |
|--|-----------------|------------------|
| | Subtotal | 8,739,268 |
|--|-----------------|------------------|

| | | |
|---------------|--|-------|
| Transfers Out | | 6,899 |
|---------------|--|-------|

| | | |
|--|---------------------------|------------------|
| | Total Expenditures | 8,746,167 |
|--|---------------------------|------------------|

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

155-West 192 MSBU Phase I

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 2,344,506 |
| Miscellaneous Revenues | | 93,879 |
| Less 5% Statutory Reduction | | -121,919 |
| | Subtotal | 2,316,466 |
| Fund Balance | | 2,465,160 |
| | Total Revenues | 4,781,626 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 159,651 |
| Operating Expenses | | 2,252,723 |
| Capital Outlay | | 60,000 |
| | Subtotal | 2,472,374 |
| Transfers Out | | 102,327 |
| Reserves - Operating | | 578,817 |
| Reserves - Capital | | 1,164,084 |
| Reserves - Stability | | 464,024 |
| | Total Expenditures | 4,781,626 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

156-Federal And State Grants Fund

Revenues

| | | |
|---------------------------|-----------------------|-------------------|
| Intergovernmental Revenue | | 20,379,559 |
| | Subtotal | 20,379,559 |
| | Total Revenues | 20,379,559 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Personal Services | | 204,050 |
| Operating Expenses | | 459,187 |
| Capital Outlay | | 19,616,785 |
| Grants and Aids | | 34,188 |
| | Subtotal | 20,314,210 |
| Transfers Out | | 65,349 |
| | Total Expenditures | 20,379,559 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

158-Intergovernmental Radio Communications

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Charges For Services | | 487,034 |
| Judgment, Fines & Forfeits | | 548,355 |
| Miscellaneous Revenues | | 29,165 |
| Less 5% Statutory Reduction | | -53,228 |
| | Subtotal | 1,011,326 |
| Transfers In | | 667,583 |
| Fund Balance | | 1,834,133 |
| | Total Revenues | 3,513,042 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 224,384 |
| Operating Expenses | | 1,324,352 |
| Capital Outlay | | 1,361,600 |
| | Subtotal | 2,910,336 |
| Transfers Out | | 99,837 |
| Reserves - Operating | | 493,859 |
| Reserves - Capital | | 9,010 |
| | Total Expenditures | 3,513,042 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

168-Section 8 Fund

Revenues

| | | |
|---------------------------|-----------------------|-------------------|
| Intergovernmental Revenue | | 10,990,992 |
| | Subtotal | 10,990,992 |
| Fund Balance | | 967,508 |
| | Total Revenues | 11,958,500 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Personal Services | | 593,961 |
| Operating Expenses | | 11,364,539 |
| | Subtotal | 11,958,500 |
| | Total Expenditures | 11,958,500 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

177-Fire Impact Fee Fund

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 1,269,162 |
| Miscellaneous Revenues | | 5,000 |
| Less 5% Statutory Reduction | | -63,708 |
| | Subtotal | 1,210,454 |
| Fund Balance | | 4,493,382 |
| | Total Revenues | 5,703,836 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Operating Expenses | | 62,294 |
| Capital Outlay | | 3,673,879 |
| | Subtotal | 3,736,173 |
| Transfers Out | | 6,379 |
| Reserves - Capital | | 1,961,284 |
| | Total Expenditures | 5,703,836 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

178-Parks Impact Fee Fund

Revenues

| | | |
|-------------------------------------|--|-------------------|
| Permits, Fees & Special Assessments | | 1,663,671 |
| Charges For Services | | 1,156 |
| Less 5% Statutory Reduction | | -83,241 |
| Subtotal | | 1,581,586 |
| Fund Balance | | 10,137,432 |
| Total Revenues | | 11,719,018 |

Expenditures

| | | |
|---------------------------|--|-------------------|
| Operating Expenses | | 335 |
| Capital Outlay | | 6,147,130 |
| Subtotal | | 6,147,465 |
| Transfers Out | | 21,888 |
| Reserves - Capital | | 5,549,665 |
| Total Expenditures | | 11,719,018 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

180-Inmate Welfare Fund

Revenues

| | | |
|-----------------------------|-----------------------|----------------|
| Charges For Services | | 56,198 |
| Miscellaneous Revenues | | 230,295 |
| Less 5% Statutory Reduction | | -2,810 |
| | Subtotal | 283,683 |
| Fund Balance | | 169,444 |
| | Total Revenues | 453,127 |

Expenditures

| | | |
|----------------------|---------------------------|----------------|
| Operating Expenses | | 369,830 |
| Capital Outlay | | 10,280 |
| | Subtotal | 380,110 |
| Transfers Out | | 31,859 |
| Reserves - Operating | | 41,158 |
| | Total Expenditures | 453,127 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

182-Road Impact Fee Zone 2

Revenues

| | | |
|--------------|-----------------------|------------------|
| Fund Balance | | 4,900,000 |
| | Total Revenues | 4,900,000 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Reserves - Capital | | 4,900,000 |
| | Total Expenditures | 4,900,000 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

183-Road Impact Fee Zone 3

Revenues

| | | |
|--------------|-----------------------|---------------|
| Fund Balance | | 29,543 |
| | Total Revenues | 29,543 |

Expenditures

| | | |
|----------------|---------------------------|---------------|
| Capital Outlay | | 29,543 |
| | Subtotal | 29,543 |
| | Total Expenditures | 29,543 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

184-Road Impact Fee Zone 4

Revenues

| | | |
|--------------|-----------------------|----------------|
| Fund Balance | | 382,232 |
| | Total Revenues | 382,232 |

Expenditures

| | | |
|----------------|---------------------------|----------------|
| Capital Outlay | | 382,232 |
| | Subtotal | 382,232 |
| | Total Expenditures | 382,232 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

187-Road Impact Fee Poinciana Overlay

Revenues

| | | |
|--------------|-----------------------|----------------|
| Fund Balance | | 447,381 |
| | Total Revenues | 447,381 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Reserves - Capital | | 447,381 |
| | Total Expenditures | 447,381 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

201-Limited GO Refunding Bonds, Series 2015

Revenues

| | | |
|-----------------------------|-----------------------|----------------|
| Current Ad Valorem Taxes | | 210,172 |
| Less 5% Statutory Reduction | | -10,509 |
| | Subtotal | 199,663 |
| Fund Balance | | 157,358 |
| | Total Revenues | 357,021 |

Expenditures

| | | |
|-----------------|---------------------------|----------------|
| Debt Service | | 164,615 |
| | Subtotal | 164,615 |
| Reserves - Debt | | 192,406 |
| | Total Expenditures | 357,021 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

202-D/S Sales Tax Rev 2009

Revenues

| | | |
|--------------|-----------------------|------------------|
| Transfers In | | 3,208,007 |
| Fund Balance | | 5,303,260 |
| | Total Revenues | 8,511,267 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 3,187,907 |
| | Subtotal | 3,187,907 |
| Reserves - Debt | | 5,323,360 |
| | Total Expenditures | 8,511,267 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

204-TDT Tax Bonds Series 2012

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 300,000 |
| Miscellaneous Revenues | | 1,500 |
| Less 5% Statutory Reduction | | -15,075 |
| | Subtotal | 286,425 |
| | | |
| Transfers In | | 644,224 |
| Fund Balance | | 1,506,720 |
| | Total Revenues | 2,437,369 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 928,914 |
| | Subtotal | 928,914 |
| | | |
| Reserves - Debt | | 1,508,455 |
| | Total Expenditures | 2,437,369 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

210-W 192 Phase IIC

Revenues

| | | |
|-------------------------------------|-----------------------|----------------|
| Permits, Fees & Special Assessments | | 340,364 |
| Miscellaneous Revenues | | 1,200 |
| Less 5% Statutory Reduction | | -17,078 |
| | Subtotal | 324,486 |
| | | |
| Fund Balance | | 481,534 |
| | Total Revenues | 806,020 |

Expenditures

| | | |
|-----------------|---------------------------|----------------|
| Debt Service | | 367,863 |
| | Subtotal | 367,863 |
| | | |
| Reserves - Debt | | 438,157 |
| | Total Expenditures | 806,020 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

| | |
|-----------------------------|-----|
| Miscellaneous Revenues | 200 |
| Less 5% Statutory Reduction | -10 |

| | |
|-----------------|------------|
| Subtotal | 190 |
|-----------------|------------|

| | |
|--------------|-----------|
| Transfers In | 2,876,079 |
| Fund Balance | 1,478,083 |

| | |
|-----------------------|------------------|
| Total Revenues | 4,354,352 |
|-----------------------|------------------|

Expenditures

| | |
|--------------|-----------|
| Debt Service | 2,916,217 |
|--------------|-----------|

| | |
|-----------------|------------------|
| Subtotal | 2,916,217 |
|-----------------|------------------|

| | |
|-----------------|-----------|
| Reserves - Debt | 1,438,135 |
|-----------------|-----------|

| | |
|---------------------------|------------------|
| Total Expenditures | 4,354,352 |
|---------------------------|------------------|

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

234-Ltd GO Bonds 2006

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Current Ad Valorem Taxes | | 891,755 |
| Less 5% Statutory Reduction | | -44,588 |
| | Subtotal | 847,167 |
| Fund Balance | | 1,148,000 |
| | Total Revenues | 1,995,167 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 831,629 |
| | Subtotal | 831,629 |
| Reserves - Debt | | 1,163,538 |
| | Total Expenditures | 1,995,167 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

235-Infra Sales Surtax Series 2007

Revenues

| | | |
|--------------|-----------------------|------------------|
| Transfers In | | 5,093,050 |
| Fund Balance | | 4,366,925 |
| | Total Revenues | 9,459,975 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 5,003,750 |
| | Subtotal | 5,003,750 |
| Reserves - Debt | | 4,456,225 |
| | Total Expenditures | 9,459,975 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

236-Capital Improvement Bond Series 2009

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Intergovernmental Revenue | | 2,046,291 |
| Miscellaneous Revenues | | 10,000 |
| Less 5% Statutory Reduction | | -500 |
| | Subtotal | 2,055,791 |
| Transfers In | | 8,119,353 |
| Fund Balance | | 14,481,670 |
| | Total Revenues | 24,656,814 |

Expenditures

| | | |
|-----------------|---------------------------|-------------------|
| Debt Service | | 10,122,893 |
| | Subtotal | 10,122,893 |
| Reserves - Debt | | 14,533,921 |
| | Total Expenditures | 24,656,814 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

237-Sales Tax Ref Rev Bonds Series 2010

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Miscellaneous Revenues | | 5,000 |
| Less 5% Statutory Reduction | | -250 |
| | Subtotal | 4,750 |
| | | |
| Transfers In | | 4,208,207 |
| Fund Balance | | 7,687,368 |
| | Total Revenues | 11,900,325 |

Expenditures

| | | |
|-----------------|---------------------------|-------------------|
| Debt Service | | 4,172,500 |
| | Subtotal | 4,172,500 |
| | | |
| Reserves - Debt | | 7,727,825 |
| | Total Expenditures | 11,900,325 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

238-GO Bonds 2010

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Current Ad Valorem Taxes | | 2,209,747 |
| Less 5% Statutory Reduction | | -110,487 |
| | Subtotal | 2,099,260 |
| Fund Balance | | 1,749,359 |
| | Total Revenues | 3,848,619 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 2,053,619 |
| | Subtotal | 2,053,619 |
| Reserves - Debt | | 1,795,000 |
| | Total Expenditures | 3,848,619 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

239-Infra S Tax Rev Refunding 2011

Revenues

| | | |
|--------------|-----------------------|------------------|
| Transfers In | | 3,754,594 |
| Fund Balance | | 3,186,519 |
| | Total Revenues | 6,941,113 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 3,705,675 |
| | Subtotal | 3,705,675 |
| Reserves - Debt | | 3,235,438 |
| | Total Expenditures | 6,941,113 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

240-TDT Ref & Imp 2012 Debt Svc

Revenues

| | | |
|---------------------------|-----------------------|------------------|
| Intergovernmental Revenue | | 500,000 |
| | Subtotal | 500,000 |
| Transfers In | | 5,047,928 |
| Fund Balance | | 3,995,216 |
| | Total Revenues | 9,543,144 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 5,496,832 |
| | Subtotal | 5,496,832 |
| Reserves - Debt | | 4,046,312 |
| | Total Expenditures | 9,543,144 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

241-Infrastructure Sales Surtax Series 2015

Revenues

| | | |
|--------------|-----------------------|------------------|
| Transfers In | | 919,449 |
| Fund Balance | | 475,415 |
| | Total Revenues | 1,394,864 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 745,140 |
| | Subtotal | 745,140 |
| Reserves - Debt | | 649,724 |
| | Total Expenditures | 1,394,864 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

305-Deficient Roads Capital

Revenues

| | | |
|--------------|-----------------------|------------------|
| Fund Balance | | 2,820,180 |
| | Total Revenues | 2,820,180 |

Expenditures

| | | |
|----------------|---------------------------|------------------|
| Capital Outlay | | 2,820,180 |
| | Subtotal | 2,820,180 |
| | Total Expenditures | 2,820,180 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

306-Local Option Sales Tax Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Other Taxes | | 26,716,783 |
| Miscellaneous Revenues | | 97,890 |
| Less 5% Statutory Reduction | | -1,340,734 |
| | Subtotal | 25,473,939 |
| Fund Balance | | 32,432,091 |
| | Total Revenues | 57,906,030 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Capital Outlay | | 24,084,605 |
| Debt Service | | 1,836,729 |
| | Subtotal | 25,921,334 |
| Transfers Out | | 18,916,689 |
| Reserves - Capital | | 13,068,007 |
| | Total Expenditures | 57,906,030 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

315-Gen Cap Outlay Fund

Revenues

| | | |
|--------------|-----------------------|-------------------|
| Fund Balance | | 40,697,234 |
| | Total Revenues | 40,697,234 |

Expenditures

| | | |
|---------------------|---------------------------|-------------------|
| Capital Outlay | | 37,944,711 |
| | Subtotal | 37,944,711 |
| Reserves - Assigned | | 2,752,523 |
| | Total Expenditures | 40,697,234 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

326-Trans Imp Fee Capital Funds

Revenues

| | | |
|--------------|-----------------------|-------------------------|
| Fund Balance | | 2,751,026 |
| | Total Revenues | <u>2,751,026</u> |

Expenditures

| | | |
|----------------|---------------------------|-------------------------|
| Capital Outlay | | 2,751,026 |
| | Subtotal | <u>2,751,026</u> |
| | Total Expenditures | <u>2,751,026</u> |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

327-Infrastructure & Equipment Capital Fund

Revenues

| | | |
|--------------|-----------------------|-------------------------|
| Fund Balance | | 2,354,582 |
| | Total Revenues | <u>2,354,582</u> |

Expenditures

| | | |
|--------------------|---------------------------|-------------------------|
| Capital Outlay | | 2,325,302 |
| | Subtotal | <u>2,325,302</u> |
| Reserves - Capital | | 29,280 |
| | Total Expenditures | <u>2,354,582</u> |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

328 - Special Purpose Capital Fund

Revenues

| | | |
|---------------------------|-----------------------|-------------------|
| Intergovernmental Revenue | | 31,616,999 |
| | Subtotal | 31,616,999 |
| Fund Balance | | 9,000,000 |
| | Total Revenues | 40,616,999 |

Expenditures

| | | |
|----------------|---------------------------|-------------------|
| Capital Outlay | | 40,616,999 |
| | Subtotal | 40,616,999 |
| | Total Expenditures | 40,616,999 |

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY16
Final
Recommended
Budget

329 - Sales Tax Revenue Bonds Series 2015A Capital

Revenues

| | | |
|--------------|-----------------------|-------------------|
| Fund Balance | | 66,000,000 |
| | Total Revenues | 66,000,000 |

Expenditures

| | | |
|----------------|---------------------------|-------------------|
| Capital Outlay | | 66,000,000 |
| | Subtotal | 66,000,000 |
| | Total Expenditures | 66,000,000 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY16
 Final
 Recommended
 Budget**

401-Solid Waste Fund

Revenues

| | |
|-------------------------------------|------------|
| Permits, Fees & Special Assessments | 14,723,288 |
| Charges For Services | 3,924,539 |
| Miscellaneous Revenues | 116,820 |
| Less 5% Statutory Reduction | -938,232 |

Subtotal 17,826,415

Fund Balance 23,215,667

Total Revenues 41,042,082

Expenditures

| | |
|--------------------|------------|
| Personal Services | 1,266,408 |
| Operating Expenses | 12,323,661 |
| Capital Outlay | 407,525 |

Subtotal 13,997,594

Transfers Out 2,354,841

Reserves - Operating 3,713,919

Reserves - Capital 9,104,735

Reserves - Assigned 11,870,993

Total Expenditures 41,042,082

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

407-Osceola Parkway

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Charges For Services | | 14,255,050 |
| Miscellaneous Revenues | | 6,935 |
| Less 5% Statutory Reduction | | -713,099 |
| | Subtotal | 13,548,886 |
| Fund Balance | | 7,136,059 |
| | Total Revenues | 20,684,945 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Personal Services | | 56,611 |
| Operating Expenses | | 2,877,054 |
| Capital Outlay | | 190,000 |
| Debt Service | | 9,635,875 |
| | Subtotal | 12,759,540 |
| Transfers Out | | 65,557 |
| Reserves - Operating | | 806,452 |
| Reserves - Debt | | 5,045,400 |
| Reserves - Capital | | 2,007,996 |
| | Total Expenditures | 20,684,945 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

408-Poinciana Parkway

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Intergovernmental Revenue | | 11,740,353 |
| Miscellaneous Revenues | | 1,868,619 |
| Less 5% Statutory Reduction | | -93,431 |
| | Subtotal | 13,515,541 |
| Fund Balance | | 40,206,533 |
| | Total Revenues | 53,722,074 |

Expenditures

| | | |
|-----------------|---------------------------|-------------------|
| Capital Outlay | | 43,948,199 |
| Debt Service | | 1,868,619 |
| | Subtotal | 45,816,818 |
| Reserves - Debt | | 7,905,256 |
| | Total Expenditures | 53,722,074 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

501-Workers Comp Internal Service Fund

Revenues

| | | |
|------------------------|-----------------------|------------------|
| Charges For Services | | 3,184,857 |
| Miscellaneous Revenues | | 14,617 |
| | Subtotal | 3,199,474 |
| Fund Balance | | 5,145,773 |
| | Total Revenues | 8,345,247 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 70,326 |
| Operating Expenses | | 1,532,716 |
| | Subtotal | 1,603,042 |
| Transfers Out | | 85,504 |
| Reserves - Operating | | 27,893 |
| Reserves - Claims | | 6,628,808 |
| | Total Expenditures | 8,345,247 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

502-Property & Casualty Insurance Internal Service Fund

Revenues

| | | |
|----------------------|-----------------------|------------------|
| Charges For Services | | 3,361,229 |
| | Subtotal | 3,361,229 |
| | | |
| Fund Balance | | 2,469,019 |
| | Total Revenues | 5,830,248 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 70,331 |
| Operating Expenses | | 3,851,747 |
| | Subtotal | 3,922,078 |
| | | |
| Reserves - Operating | | 19,611 |
| Reserves - Claims | | 1,888,559 |
| | Total Expenditures | 5,830,248 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

503-Dental Insurance Internal Service Fund

Revenues

| | | |
|----------------------|-----------------------|------------------|
| Charges For Services | | 801,045 |
| | Subtotal | 801,045 |
| Fund Balance | | 450,416 |
| | Total Revenues | 1,251,461 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 56,104 |
| Operating Expenses | | 821,578 |
| | Subtotal | 877,682 |
| Reserves - Operating | | 11,113 |
| Reserves - Claims | | 362,666 |
| | Total Expenditures | 1,251,461 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

504-Health Insurance Internal Service Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Charges For Services | | 19,222,859 |
| Miscellaneous Revenues | | 200,151 |
| Less 5% Statutory Reduction | | -10,008 |
| | Subtotal | 19,413,002 |
| Fund Balance | | 9,703,756 |
| | Total Revenues | 29,116,758 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Personal Services | | 57,245 |
| Operating Expenses | | 18,319,865 |
| | Subtotal | 18,377,110 |
| Transfers Out | | 142,823 |
| Reserves - Operating | | 33,808 |
| Reserves - Claims | | 10,563,017 |
| | Total Expenditures | 29,116,758 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

505-Life, LTD, Vol. Life Internal Service Fund

Revenues

| | | |
|----------------------|-----------------------|------------------|
| Charges For Services | | 478,467 |
| | Subtotal | 478,467 |
| | | |
| Fund Balance | | 663,785 |
| | Total Revenues | 1,142,252 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 56,104 |
| Operating Expenses | | 533,871 |
| | Subtotal | 589,975 |
| | | |
| Reserves - Operating | | 11,253 |
| Reserves - Claims | | 541,024 |
| | Total Expenditures | 1,142,252 |

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY16
 Final
 Recommended
Budget

510-Fleet Internal Service Fund

Revenues

| | | |
|----------------------|-----------------------|------------------|
| Charges For Services | | 3,954,322 |
| | Subtotal | 3,954,322 |
| Transfers In | | 279,804 |
| Fund Balance | | 1,345,758 |
| | Total Revenues | 5,579,884 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personal Services | | 798,426 |
| Operating Expenses | | 3,089,811 |
| Capital Outlay | | 378,530 |
| | Subtotal | 4,266,767 |
| Transfers Out | | 17,366 |
| Reserves - Operating | | 135,913 |
| Reserves - Capital | | 1,159,838 |
| | Total Expenditures | 5,579,884 |

GENERAL FUND

| Title | Page |
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General Fund – Fund Group Summary

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 121,814,455 | \$ 131,002,444 | \$ 131,002,444 | \$ 0 | \$ 9,187,989 |
| PY Delinquent Ad Valorem Tax | \$ 190,000 | \$ 354,707 | \$ 354,707 | \$ 0 | \$ 164,707 |
| Other Taxes | \$ 19,978,688 | \$ 19,187,159 | \$ 19,187,159 | \$ 0 | \$(791,529) |
| Permits, Fees & Special Assessments | \$ 4,193,286 | \$ 4,675,576 | \$ 4,675,576 | \$ 0 | \$ 482,290 |
| Intergovernmental Revenue | \$ 26,038,883 | \$ 27,886,324 | \$ 27,968,786 | \$ 82,462 | \$ 1,929,903 |
| Charges For Services | \$ 1,619,498 | \$ 2,545,047 | \$ 2,545,047 | \$ 0 | \$ 925,549 |
| Judgment, Fines & Forfeits | \$ 1,401,266 | \$ 1,289,653 | \$ 1,289,653 | \$ 0 | \$(111,613) |
| Miscellaneous Revenues | \$ 1,715,342 | \$ 1,552,393 | \$ 1,552,393 | \$ 0 | \$(162,949) |
| Less 5% Statutory Reduction | \$(8,820,333) | \$(9,407,080) | \$(9,407,080) | \$ 0 | \$(586,747) |
| Subtotal: | \$ 168,131,085 | \$ 179,086,223 | \$ 179,168,685 | \$ 82,462 | \$ 11,037,600 |
| Transfers In | \$ 11,647,251 | \$ 9,776,365 | \$ 9,774,555 | \$(1,810) | \$(1,872,696) |
| Other Sources | \$ 2,506,000 | \$ 2,256,000 | \$ 2,284,039 | \$ 28,039 | \$(221,961) |
| Fund Balance | \$ 66,027,179 | \$ 69,767,734 | \$ 71,322,852 | \$ 1,555,118 | \$ 5,295,673 |
| REVENUES TOTAL: | \$ 248,311,515 | \$ 260,886,322 | \$ 262,550,131 | \$ 1,663,809 | \$ 14,238,616 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 53,879,052 | \$ 55,281,911 | \$ 55,281,911 | \$ 0 | \$ 1,402,859 |
| Operating Expenses | \$ 54,155,483 | \$ 53,332,348 | \$ 53,426,492 | \$ 94,144 | \$(728,991) |
| Capital Outlay | \$ 4,264,692 | \$ 2,108,885 | \$ 3,678,550 | \$ 1,569,665 | \$(586,142) |
| Debt Service | \$ 3,399,408 | \$ 2,648,241 | \$ 2,648,241 | \$ 0 | \$(751,167) |
| Grants and Aids | \$ 2,606,587 | \$ 3,328,479 | \$ 3,328,479 | \$ 0 | \$ 721,892 |
| Subtotal: | \$ 118,305,222 | \$ 116,699,864 | \$ 118,363,673 | \$ 1,663,809 | \$ 58,451 |
| Transfers Out | \$ 87,951,070 | \$ 91,369,824 | \$ 91,369,824 | \$ 0 | \$ 3,418,754 |
| Reserves - Operating | \$ 38,335,459 | \$ 39,390,185 | \$ 39,390,185 | \$ 0 | \$ 1,054,726 |
| Reserves - Capital | \$ 337,572 | \$ 634,837 | \$ 634,837 | \$ 0 | \$ 297,265 |
| Reserves - Assigned | \$ 16,000 | \$ 6,590,705 | \$ 6,590,705 | \$ 0 | \$ 6,574,705 |
| Reserves - Restricted | \$ 69,510 | \$ 69,510 | \$ 69,510 | \$ 0 | \$ 0 |
| Reserves - Stability | \$ 3,296,682 | \$ 6,131,397 | \$ 6,131,397 | \$ 0 | \$ 2,834,715 |
| EXPENDITURES TOTAL: | \$ 248,311,515 | \$ 260,886,322 | \$ 262,550,131 | \$ 1,663,809 | \$ 14,238,616 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 001 –General Fund

Revenues

- ✓ Intergovernmental Revenue increased due to the addition of two grants, the State Criminal Aliens Assistance Program (SCAAP) in Corrections and the Florida Animal Friend Grant in Animal Services.
- ✓ Transfers In decreased by \$1,810 due to the elimination of the Waterview funding, resulting from the Board's decision on September 3, 2015, to not create the Waterview Streetlighting MSBU.
- ✓ Other Sources increased to account for the Franklin & Friends grant funding for Animal Services.
- ✓ Fund Balance reflects an increase of \$1,555,118 to account for revised estimates as well as for funds that will be carried from the prior Fiscal Year to continue/complete project construction in FY16.

Expenditures

- ✓ Operating increased as a result of additional grant funding and an adjustment to the Medical Examiner's budget due to revised contract amount.
- ✓ The budget for Capital Outlay is reflective of an increase due to grant funding and to account for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Administration Building Security System - \$75,000
 - Jail – B&C Pods Control Room Upgrade - \$1,310,113
 - Animal Services Vehicle - \$27,938
 - UCF Therapeutic Equestrian Center - \$122,000

001-GENERAL FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 121,814,455 | \$ 131,002,444 | \$ 131,002,444 | \$ 0 | \$ 9,187,989 |
| PY Delinquent Ad Valorem Tax | \$ 190,000 | \$ 354,707 | \$ 354,707 | \$ 0 | \$ 164,707 |
| Other Taxes | \$ 19,978,688 | \$ 19,187,159 | \$ 19,187,159 | \$ 0 | \$(791,529) |
| Permits, Fees & Special Assessments | \$ 4,193,286 | \$ 4,675,576 | \$ 4,675,576 | \$ 0 | \$ 482,290 |
| Intergovernmental Revenue | \$ 26,038,883 | \$ 27,886,324 | \$ 27,968,786 | \$ 82,462 | \$ 1,929,903 |
| Charges For Services | \$ 1,619,498 | \$ 2,545,047 | \$ 2,545,047 | \$ 0 | \$ 925,549 |
| Judgment, Fines & Forfeits | \$ 1,401,266 | \$ 1,289,653 | \$ 1,289,653 | \$ 0 | \$(111,613) |
| Miscellaneous Revenues | \$ 1,715,342 | \$ 1,552,393 | \$ 1,552,393 | \$ 0 | \$(162,949) |
| Less 5% Statutory Reduction | \$(8,820,333) | \$(9,407,080) | \$(9,407,080) | \$ 0 | \$(586,747) |
| Subtotal: | \$ 168,131,085 | \$ 179,086,223 | \$ 179,168,685 | \$ 82,462 | \$ 11,037,600 |
| Transfers In | \$ 9,317,374 | \$ 9,776,365 | \$ 9,774,555 | \$(1,810) | \$ 457,181 |
| Other Sources | \$ 2,506,000 | \$ 2,256,000 | \$ 2,284,039 | \$ 28,039 | \$(221,961) |
| Fund Balance | \$ 66,027,179 | \$ 69,767,734 | \$ 71,322,852 | \$ 1,555,118 | \$ 5,295,673 |
| REVENUES TOTAL: | \$ 245,981,638 | \$ 260,886,322 | \$ 262,550,131 | \$ 1,663,809 | \$ 16,568,493 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 53,879,052 | \$ 55,281,911 | \$ 55,281,911 | \$ 0 | \$ 1,402,859 |
| Operating Expenses | \$ 54,155,483 | \$ 53,332,348 | \$ 53,426,492 | \$ 94,144 | \$(728,991) |
| Capital Outlay | \$ 4,264,692 | \$ 2,108,885 | \$ 3,678,550 | \$ 1,569,665 | \$(586,142) |
| Debt Service | \$ 3,399,408 | \$ 2,648,241 | \$ 2,648,241 | \$ 0 | \$(751,167) |
| Grants and Aids | \$ 2,606,587 | \$ 3,328,479 | \$ 3,328,479 | \$ 0 | \$ 721,892 |
| Subtotal: | \$ 118,305,222 | \$ 116,699,864 | \$ 118,363,673 | \$ 1,663,809 | \$ 58,451 |
| Transfers Out | \$ 85,621,193 | \$ 91,369,824 | \$ 91,369,824 | \$ 0 | \$ 5,748,631 |
| Reserves - Operating | \$ 38,335,459 | \$ 39,390,185 | \$ 39,390,185 | \$ 0 | \$ 1,054,726 |
| Reserves - Capital | \$ 337,572 | \$ 634,837 | \$ 634,837 | \$ 0 | \$ 297,265 |
| Reserves - Assigned | \$ 16,000 | \$ 6,590,705 | \$ 6,590,705 | \$ 0 | \$ 6,574,705 |
| Reserves - Restricted | \$ 69,510 | \$ 69,510 | \$ 69,510 | \$ 0 | \$ 0 |
| Reserves - Stability | \$ 3,296,682 | \$ 6,131,397 | \$ 6,131,397 | \$ 0 | \$ 2,834,715 |
| EXPENDITURES TOTAL: | \$ 245,981,638 | \$ 260,886,322 | \$ 262,550,131 | \$ 1,663,809 | \$ 16,568,493 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

SPECIAL REVENUE FUNDS

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Changes Between Stages

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 09/03/2015. A summary of those changes has been included in front of each of the individual Funds.

| SPECIAL REVENUE FUND GROUP | | | | | |
|-------------------------------------|-------------------------------------|---------------------------------------|---|----------------------|---------------------------------|
| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 21,521,485 | \$ 23,864,082 | \$ 23,864,082 | \$ 0 | \$ 2,342,597 |
| PY Delinquent Ad Valorem Tax | \$ 93,906 | \$ 65,500 | \$ 65,500 | \$ 0 | \$(28,406) |
| Other Taxes | \$ 48,928,720 | \$ 56,154,016 | \$ 56,154,016 | \$ 0 | \$ 7,225,296 |
| Permits, Fees & Special Assessments | \$ 32,552,208 | \$ 52,552,679 | \$ 52,512,883 | \$(39,796) | \$ 19,960,675 |
| Intergovernmental Revenue | \$ 26,031,527 | \$ 43,935,127 | \$ 44,681,325 | \$ 746,198 | \$ 18,649,798 |
| Charges For Services | \$ 14,522,718 | \$ 13,591,321 | \$ 13,591,321 | \$ 0 | \$(931,397) |
| Judgment, Fines & Forfeits | \$ 861,747 | \$ 1,139,150 | \$ 1,139,150 | \$ 0 | \$ 277,403 |
| Miscellaneous Revenues | \$ 1,296,401 | \$ 1,450,507 | \$ 1,450,507 | \$ 0 | \$ 154,106 |
| Less 5% Statutory Reduction | \$(6,340,413) | \$(7,849,781) | \$(7,847,791) | \$ 1,990 | \$(1,507,378) |
| Subtotal: | \$ 139,468,299 | \$ 184,902,601 | \$ 185,610,993 | \$ 708,392 | \$ 46,142,694 |
| Transfers In | \$ 12,111,360 | \$ 15,088,889 | \$ 15,088,889 | \$ 0 | \$ 2,977,529 |
| Other Sources | \$ 5,192,469 | \$ 417,059 | \$ 417,059 | \$ 0 | \$(4,775,410) |
| Fund Balance | \$ 162,765,266 | \$ 145,193,516 | \$ 166,669,125 | \$ 21,475,609 | \$ 3,903,859 |
| REVENUES TOTAL: | \$ 319,537,394 | \$ 345,602,065 | \$ 367,786,066 | \$ 22,184,001 | \$ 48,248,672 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 49,077,563 | \$ 52,283,501 | \$ 52,283,501 | \$ 0 | \$ 3,205,938 |
| Operating Expenses | \$ 81,204,566 | \$ 95,338,129 | \$ 95,677,174 | \$ 339,045 | \$ 14,472,608 |
| Capital Outlay | \$ 45,801,873 | \$ 52,203,313 | \$ 73,950,542 | \$ 21,747,229 | \$ 28,148,669 |
| Debt Service | \$ 130,961 | \$ 2,285,417 | \$ 2,285,417 | \$ 0 | \$ 2,154,456 |
| Grants and Aids | \$ 566,439 | \$ 422,958 | \$ 457,146 | \$ 34,188 | \$(109,293) |
| Subtotal: | \$ 176,781,402 | \$ 202,533,318 | \$ 224,653,780 | \$ 22,120,462 | \$ 47,872,378 |
| Transfers Out | \$ 18,420,446 | \$ 20,116,081 | \$ 20,179,620 | \$ 63,539 | \$ 1,759,174 |
| Reserves - Operating | \$ 33,951,576 | \$ 38,483,601 | \$ 38,483,601 | \$ 0 | \$ 4,532,025 |
| Reserves - Debt | \$ 1,742 | \$ 25,373 | \$ 25,373 | \$ 0 | \$ 23,631 |
| Reserves - Capital | \$ 30,383,336 | \$ 31,919,977 | \$ 31,919,977 | \$ 0 | \$ 1,536,641 |
| Reserves - Assigned | \$ 36,158,549 | \$ 37,323,903 | \$ 37,323,903 | \$ 0 | \$ 1,165,354 |
| Reserves - Restricted | \$ 8,281,277 | \$ 8,479,947 | \$ 8,479,947 | \$ 0 | \$ 198,670 |
| Reserves - Stability | \$ 15,559,066 | \$ 6,719,865 | \$ 6,719,865 | \$ 0 | \$(8,839,201) |
| EXPENDITURES TOTAL: | \$ 319,537,394 | \$ 345,602,065 | \$ 367,786,066 | \$ 22,184,001 | \$ 48,248,672 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 409 | \$ 0 | \$ 0 | \$ 0 | \$(409) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(20)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 20</u> |
| Subtotal: | \$ 389 | \$ 0 | \$ 0 | \$ 0 | \$(389) |
| <u>Fund Balance</u> | <u>\$ 8,611,967</u> | <u>\$ 8,611,558</u> | <u>\$ 8,611,558</u> | <u>\$ 0</u> | <u>\$(409)</u> |
| REVENUES TOTAL: | <u>\$ 8,612,356</u> | <u>\$ 8,611,558</u> | <u>\$ 8,611,558</u> | <u>\$ 0</u> | <u>\$(798)</u> |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 343,049 | \$ 343,049 | \$ 343,049 | \$ 0 | \$ 0 |
| <u>Capital Outlay</u> | <u>\$ 40,454</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$(40,454)</u> |
| Subtotal: | \$ 383,503 | \$ 343,049 | \$ 343,049 | \$ 0 | \$(40,454) |
| <u>Reserves - Restricted</u> | <u>\$ 8,228,853</u> | <u>\$ 8,268,509</u> | <u>\$ 8,268,509</u> | <u>\$ 0</u> | <u>\$ 39,656</u> |
| EXPENDITURES TOTAL: | <u>\$ 8,612,356</u> | <u>\$ 8,611,558</u> | <u>\$ 8,611,558</u> | <u>\$ 0</u> | <u>\$(798)</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

102-TRANSPORTATION TRUST FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 9,032,185 | \$ 14,278,775 | \$ 14,278,775 | \$ 0 | \$ 5,246,590 |
| Permits, Fees & Special Assessments | \$ 25,000 | \$ 49,859 | \$ 49,859 | \$ 0 | \$ 24,859 |
| Intergovernmental Revenue | \$ 1,738,726 | \$ 1,895,899 | \$ 1,895,899 | \$ 0 | \$ 157,173 |
| Charges For Services | \$ 25,500 | \$ 25,500 | \$ 25,500 | \$ 0 | \$ 0 |
| Miscellaneous Revenues | \$ 27,359 | \$ 22,314 | \$ 22,314 | \$ 0 | \$(5,045) |
| Less 5% Statutory Reduction | \$(542,439) | \$(813,618) | \$(813,618) | \$ 0 | \$(271,179) |
| Subtotal: | \$ 10,306,331 | \$ 15,458,729 | \$ 15,458,729 | \$ 0 | \$ 5,152,398 |
| Transfers In | \$ 2,621,628 | \$ 4,383,893 | \$ 4,383,893 | \$ 0 | \$ 1,762,265 |
| Fund Balance | \$ 4,353,099 | \$ 4,137,106 | \$ 4,137,106 | \$ 0 | \$(215,993) |
| REVENUES TOTAL: | \$ 17,281,058 | \$ 23,979,728 | \$ 23,979,728 | \$ 0 | \$ 6,698,670 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 8,347,789 | \$ 8,707,325 | \$ 8,707,325 | \$ 0 | \$ 359,536 |
| Operating Expenses | \$ 4,860,344 | \$ 11,977,515 | \$ 11,977,515 | \$ 0 | \$ 7,117,171 |
| Capital Outlay | \$ 204,640 | \$ 508,575 | \$ 508,575 | \$ 0 | \$ 303,935 |
| Subtotal: | \$ 13,412,773 | \$ 21,193,415 | \$ 21,193,415 | \$ 0 | \$ 7,780,642 |
| Transfers Out | \$ 1,950,824 | \$ 2,036,313 | \$ 2,036,313 | \$ 0 | \$ 85,489 |
| Reserves - Operating | \$ 1,917,461 | \$ 750,000 | \$ 750,000 | \$ 0 | \$(1,167,461) |
| EXPENDITURES TOTAL: | \$ 17,281,058 | \$ 23,979,728 | \$ 23,979,728 | \$ 0 | \$ 6,698,670 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

103-DRUG ABUSE TREATMENT FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Judgment, Fines & Forfeits | \$ 71,296 | \$ 87,635 | \$ 87,635 | \$ 0 | \$ 16,339 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(3,565)</u> | <u>\$(4,382)</u> | <u>\$(4,382)</u> | <u>\$ 0</u> | <u>\$(817)</u> |
| Subtotal: | \$ 67,731 | \$ 83,253 | \$ 83,253 | \$ 0 | \$ 15,522 |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 15,466</u> | <u>\$ 23,990</u> | <u>\$ 23,990</u> | <u>\$ 0</u> | <u>\$ 8,524</u> |
| REVENUES TOTAL: | <u>\$ 83,197</u> | <u>\$ 107,243</u> | <u>\$ 107,243</u> | <u>\$ 0</u> | <u>\$ 24,046</u> |
| <u>EXPENDITURES:</u> | | | | | |
| <u>Transfers Out</u> | <u>\$ 83,197</u> | <u>\$ 107,243</u> | <u>\$ 107,243</u> | <u>\$ 0</u> | <u>\$ 24,046</u> |
| EXPENDITURES TOTAL: | <u>\$ 83,197</u> | <u>\$ 107,243</u> | <u>\$ 107,243</u> | <u>\$ 0</u> | <u>\$ 24,046</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 104 – Tourism Development Tax Fund

Revenues

- ✓ Fund Balance reflects an increase of \$5,243,483 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$5,243,483 for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Welcome Center & History Museum - \$ 147,280
 - Bleacher Covers - \$160,000
 - Austin Tindall Expansion - \$81,743
 - WiFi Hot Spot - \$75,000
 - Fencing & Modification - \$54,054
 - Improved Exterior Signage - \$460,227
 - Concession Stand Upgrade - \$72,097
 - Lighting System Project - \$1,762,541
 - Toro Triplex Green Mower - \$29,500
 - Truss System - \$25,000
 - Quad 2 Renovations- \$296,181
 - OHP – Micros/POS Ph II - \$19,256
 - Locker/Dressing Room - \$500,000
 - LED Ribbon Signage - \$991,503
 - Quad 3 Renovations - \$69,326
 - Toro Outfield Mower - \$56,000
 - Arena Drapery - \$70,000
 - LED Scoreboard - \$343,775
 - OHP Truck - \$30,000

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 26,597,691 | \$ 27,916,827 | \$ 27,916,827 | \$ 0 | \$ 1,319,136 |
| Charges For Services | \$ 3,693,854 | \$ 3,433,454 | \$ 3,433,454 | \$ 0 | \$(260,400) |
| Miscellaneous Revenues | \$ 317,385 | \$ 468,623 | \$ 468,623 | \$ 0 | \$ 151,238 |
| Less 5% Statutory Reduction | \$(1,530,428) | \$(1,590,945) | \$(1,590,945) | \$ 0 | \$(60,517) |
| Subtotal: | \$ 29,078,502 | \$ 30,227,959 | \$ 30,227,959 | \$ 0 | \$ 1,149,457 |
| Other Sources | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 0 | \$ 0 |
| Fund Balance | \$ 43,667,771 | \$ 38,652,242 | \$ 43,895,725 | \$ 5,243,483 | \$ 227,954 |
| REVENUES TOTAL: | \$ 72,866,273 | \$ 69,000,201 | \$ 74,243,684 | \$ 5,243,483 | \$ 1,377,411 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 2,311,919 | \$ 2,523,810 | \$ 2,523,810 | \$ 0 | \$ 211,891 |
| Operating Expenses | \$ 17,829,049 | \$ 20,466,667 | \$ 20,466,667 | \$ 0 | \$ 2,637,618 |
| Capital Outlay | \$ 7,250,604 | \$ 529,550 | \$ 5,773,033 | \$ 5,243,483 | \$(1,477,571) |
| Grants and Aids | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 27,391,572 | \$ 23,520,027 | \$ 28,763,510 | \$ 5,243,483 | \$ 1,371,938 |
| Transfers Out | \$ 4,277,462 | \$ 4,421,935 | \$ 4,421,935 | \$ 0 | \$ 144,473 |
| Reserves - Operating | \$ 6,354,610 | \$ 7,049,620 | \$ 7,049,620 | \$ 0 | \$ 695,010 |
| Reserves - Capital | \$ 3,951,742 | \$ 4,500,000 | \$ 4,500,000 | \$ 0 | \$ 548,258 |
| Reserves - Assigned | \$ 28,782,565 | \$ 29,282,565 | \$ 29,282,565 | \$ 0 | \$ 500,000 |
| Reserves - Stability | \$ 2,108,322 | \$ 226,054 | \$ 226,054 | \$ 0 | \$(1,882,268) |
| EXPENDITURES TOTAL: | \$ 72,866,273 | \$ 69,000,201 | \$ 74,243,684 | \$ 5,243,483 | \$ 1,377,411 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 6,649,422 | \$ 6,979,207 | \$ 6,979,207 | \$ 0 | \$ 329,785 |
| Miscellaneous Revenues | \$ 85,262 | \$ 64,552 | \$ 64,552 | \$ 0 | \$(20,710) |
| Less 5% Statutory Reduction | \$(336,734) | \$(352,188) | \$(352,188) | \$ 0 | \$(15,454) |
| Subtotal: | \$ 6,397,950 | \$ 6,691,571 | \$ 6,691,571 | \$ 0 | \$ 293,621 |
| Other Sources | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 0 | \$ 0 |
| Fund Balance | \$ 16,336,075 | \$ 14,319,459 | \$ 14,319,459 | \$ 0 | \$(2,016,616) |
| REVENUES TOTAL: | \$ 22,754,025 | \$ 21,031,030 | \$ 21,031,030 | \$ 0 | \$(1,722,995) |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 6,480,592 | \$ 2,435,539 | \$ 2,435,539 | \$ 0 | \$(4,045,053) |
| Debt Service | \$ 0 | \$ 1,550,000 | \$ 1,550,000 | \$ 0 | \$ 1,550,000 |
| Subtotal: | \$ 6,480,592 | \$ 3,985,539 | \$ 3,985,539 | \$ 0 | \$(2,495,053) |
| Transfers Out | \$ 3,093,439 | \$ 2,844,068 | \$ 2,844,068 | \$ 0 | \$(249,371) |
| Reserves - Operating | \$ 5,055,182 | \$ 6,177,131 | \$ 6,177,131 | \$ 0 | \$ 1,121,949 |
| Reserves - Assigned | \$ 7,375,984 | \$ 7,364,931 | \$ 7,364,931 | \$ 0 | \$(11,053) |
| Reserves - Stability | \$ 748,828 | \$ 659,361 | \$ 659,361 | \$ 0 | \$(89,467) |
| EXPENDITURES TOTAL: | \$ 22,754,025 | \$ 21,031,030 | \$ 21,031,030 | \$ 0 | \$(1,722,995) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 6,649,422 | \$ 6,979,207 | \$ 6,979,207 | \$ 0 | \$ 329,785 |
| Miscellaneous Revenues | \$ 37,866 | \$ 37,866 | \$ 37,866 | \$ 0 | \$ 0 |
| Less 5% Statutory Reduction | \$(334,364) | \$(350,854) | \$(350,854) | \$ 0 | \$(16,490) |
| Subtotal: | \$ 6,352,924 | \$ 6,666,219 | \$ 6,666,219 | \$ 0 | \$ 313,295 |
| Fund Balance | \$ 7,407,540 | \$ 7,528,928 | \$ 7,528,928 | \$ 0 | \$ 121,388 |
| REVENUES TOTAL: | \$ 13,760,464 | \$ 14,195,147 | \$ 14,195,147 | \$ 0 | \$ 434,683 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 5,729,658 | \$ 8,833,714 | \$ 8,833,714 | \$ 0 | \$ 3,104,056 |
| Subtotal: | \$ 5,729,658 | \$ 8,833,714 | \$ 8,833,714 | \$ 0 | \$ 3,104,056 |
| Transfers Out | \$ 113,303 | \$ 121,529 | \$ 121,529 | \$ 0 | \$ 8,226 |
| Reserves - Operating | \$ 2,637,127 | \$ 3,646,506 | \$ 3,646,506 | \$ 0 | \$ 1,009,379 |
| Reserves - Stability | \$ 5,280,376 | \$ 1,593,398 | \$ 1,593,398 | \$ 0 | \$(3,686,978) |
| EXPENDITURES TOTAL: | \$ 13,760,464 | \$ 14,195,147 | \$ 14,195,147 | \$ 0 | \$ 434,683 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 107 – Library District

Revenues

- ✓ Fund Balance reflects an increase of \$5,008,714 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$5,008,714 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - St. Cloud Library Renovation - \$1,847,179
 - Poinciana Library Renovation - \$908,125
 - Central Library Renovation - \$1,347,785
 - BVL Library Renovation - \$755,625
 - West Osceola Library Renovation - \$150,000

107-LIBRARY DISTRICT FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 4,685,372 | \$ 5,892,659 | \$ 5,892,659 | \$ 0 | \$ 1,207,287 |
| Intergovernmental Revenue | \$ 241,960 | \$ 189,143 | \$ 189,143 | \$ 0 | \$(52,817) |
| Charges For Services | \$ 74,305 | \$ 74,305 | \$ 74,305 | \$ 0 | \$ 0 |
| Judgment, Fines & Forfeits | \$ 103,556 | \$ 103,556 | \$ 103,556 | \$ 0 | \$ 0 |
| Miscellaneous Revenues | \$ 125,213 | \$ 133,969 | \$ 133,969 | \$ 0 | \$ 8,756 |
| Less 5% Statutory Reduction | \$(249,423) | \$(310,225) | \$(310,225) | \$ 0 | \$(60,802) |
| Subtotal: | \$ 4,980,983 | \$ 6,083,407 | \$ 6,083,407 | \$ 0 | \$ 1,102,424 |
| Transfers In | \$ 569,173 | \$ 0 | \$ 0 | \$ 0 | \$(569,173) |
| Other Sources | \$ 5,012,469 | \$ 0 | \$ 0 | \$ 0 | \$(5,012,469) |
| Fund Balance | \$ 5,533,511 | \$ 4,358,322 | \$ 9,367,036 | \$ 5,008,714 | \$ 3,833,525 |
| REVENUES TOTAL: | \$ 16,096,136 | \$ 10,441,729 | \$ 15,450,443 | \$ 5,008,714 | \$(645,693) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 54,748 | \$ 56,647 | \$ 56,647 | \$ 0 | \$ 1,899 |
| Operating Expenses | \$ 6,428,486 | \$ 5,902,667 | \$ 5,902,667 | \$ 0 | \$(525,819) |
| Capital Outlay | \$ 4,858,500 | \$ 242,899 | \$ 5,251,613 | \$ 5,008,714 | \$ 393,113 |
| Debt Service | \$ 0 | \$ 557,791 | \$ 557,791 | \$ 0 | \$ 557,791 |
| Subtotal: | \$ 11,341,734 | \$ 6,760,004 | \$ 11,768,718 | \$ 5,008,714 | \$ 426,984 |
| Transfers Out | \$ 513,153 | \$ 526,420 | \$ 526,420 | \$ 0 | \$ 13,267 |
| Reserves - Operating | \$ 1,745,861 | \$ 1,428,540 | \$ 1,428,540 | \$ 0 | \$(317,321) |
| Reserves - Stability | \$ 2,495,388 | \$ 1,726,765 | \$ 1,726,765 | \$ 0 | \$(768,623) |
| EXPENDITURES TOTAL: | \$ 16,096,136 | \$ 10,441,729 | \$ 15,450,443 | \$ 5,008,714 | \$(645,693) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

109-LAW ENFORCEMENT TRUST FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Miscellaneous Revenues | \$ 900 | \$ 1,100 | \$ 1,100 | \$ 0 | \$ 200 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(45)</u> | <u>\$(55)</u> | <u>\$(55)</u> | <u>\$ 0</u> | <u>\$(10)</u> |
| Subtotal: | \$ 855 | \$ 1,045 | \$ 1,045 | \$ 0 | \$ 190 |
| Other Sources | \$ 40,000 | \$ 277,059 | \$ 277,059 | \$ 0 | \$ 237,059 |
| <u>Fund Balance</u> | <u>\$ 0</u> | <u>\$ 602,905</u> | <u>\$ 602,905</u> | <u>\$ 0</u> | <u>\$ 602,905</u> |
| REVENUES TOTAL: | <u>\$ 40,855</u> | <u>\$ 881,009</u> | <u>\$ 881,009</u> | <u>\$ 0</u> | <u>\$ 840,154</u> |
| <u>EXPENDITURES:</u> | | | | | |
| <u>Transfers Out</u> | <u>\$ 40,855</u> | <u>\$ 881,009</u> | <u>\$ 881,009</u> | <u>\$ 0</u> | <u>\$ 840,154</u> |
| EXPENDITURES TOTAL: | <u>\$ 40,855</u> | <u>\$ 881,009</u> | <u>\$ 881,009</u> | <u>\$ 0</u> | <u>\$ 840,154</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 369,678 | \$ 1,048,380 | \$ 1,048,380 | \$ 0 | \$ 678,702 |
| Charges For Services | \$ 2,400 | \$ 2,000 | \$ 2,000 | \$ 0 | \$(400) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(18,604)</u> | <u>\$(52,519)</u> | <u>\$(52,519)</u> | <u>\$ 0</u> | <u>\$(33,915)</u> |
| Subtotal: | \$ 353,474 | \$ 997,861 | \$ 997,861 | \$ 0 | \$ 644,387 |
| <u>Fund Balance</u> | <u>\$ 65,000</u> | <u>\$ 592,784</u> | <u>\$ 592,784</u> | <u>\$ 0</u> | <u>\$ 527,784</u> |
| REVENUES TOTAL: | <u>\$ 418,474</u> | <u>\$ 1,590,645</u> | <u>\$ 1,590,645</u> | <u>\$ 0</u> | <u>\$ 1,172,171</u> |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 71,932 | \$ 65,634 | \$ 65,634 | \$ 0 | \$(6,298) |
| <u>Operating Expenses</u> | <u>\$ 346,542</u> | <u>\$ 1,525,011</u> | <u>\$ 1,525,011</u> | <u>\$ 0</u> | <u>\$ 1,178,469</u> |
| Subtotal: | \$ 418,474 | \$ 1,590,645 | \$ 1,590,645 | \$ 0 | \$ 1,172,171 |
| EXPENDITURES TOTAL: | <u>\$ 418,474</u> | <u>\$ 1,590,645</u> | <u>\$ 1,590,645</u> | <u>\$ 0</u> | <u>\$ 1,172,171</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 1,164,093 | \$ 1,282,538 | \$ 1,282,538 | \$ 0 | \$ 118,445 |
| Charges For Services | \$ 11,652 | \$ 14,723 | \$ 14,723 | \$ 0 | \$ 3,071 |
| Miscellaneous Revenues | \$ 0 | \$ 2,800 | \$ 2,800 | \$ 0 | \$ 2,800 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(58,787)</u> | <u>\$(65,003)</u> | <u>\$(65,003)</u> | <u>\$ 0</u> | <u>\$(6,216)</u> |
| Subtotal: | \$ 1,116,958 | \$ 1,235,058 | \$ 1,235,058 | \$ 0 | \$ 118,100 |
| <u>Fund Balance</u> | <u>\$ 1,242,665</u> | <u>\$ 1,253,502</u> | <u>\$ 1,253,502</u> | <u>\$ 0</u> | <u>\$ 10,837</u> |
| REVENUES TOTAL: | <u>\$ 2,359,623</u> | <u>\$ 2,488,560</u> | <u>\$ 2,488,560</u> | <u>\$ 0</u> | <u>\$ 128,937</u> |
| EXPENDITURES: | | | | | |
| Transfers Out | \$ 1,287,589 | \$ 1,357,523 | \$ 1,357,523 | \$ 0 | \$ 69,934 |
| Reserves - Operating | \$ 328,000 | \$ 355,505 | \$ 355,505 | \$ 0 | \$ 27,505 |
| <u>Reserves - Capital</u> | <u>\$ 744,034</u> | <u>\$ 775,532</u> | <u>\$ 775,532</u> | <u>\$ 0</u> | <u>\$ 31,498</u> |
| EXPENDITURES TOTAL: | <u>\$ 2,359,623</u> | <u>\$ 2,488,560</u> | <u>\$ 2,488,560</u> | <u>\$ 0</u> | <u>\$ 128,937</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 113 – Buenaventura Lakes MSBU

Revenues

- ✓ Fund Balance reflects an increase of \$106,365 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$106,365 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following project:
 - Buenaventura Lakes MSBU Drainage - \$106,365

113-BUENAVENTURA LAKES MSBU SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 111,605 | \$ 0 | \$ 106,365 | \$ 106,365 | \$(5,240) |
| REVENUES TOTAL: | \$ 111,605 | \$ 0 | \$ 106,365 | \$ 106,365 | \$(5,240) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 111,605 | \$ 0 | \$ 106,365 | \$ 106,365 | \$(5,240) |
| Subtotal: | \$ 111,605 | \$ 0 | \$ 106,365 | \$ 106,365 | \$(5,240) |
| EXPENDITURES TOTAL: | \$ 111,605 | \$ 0 | \$ 106,365 | \$ 106,365 | \$(5,240) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

114-NEIGHBORHOOD STABILIZATION PROGRAM SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 62,336 | \$ 0 | \$ 0 | \$ 0 | \$(62,336) |
| Subtotal: | \$ 62,336 | \$ 0 | \$ 0 | \$ 0 | \$(62,336) |
| REVENUES TOTAL: | \$ 62,336 | \$ 0 | \$ 0 | \$ 0 | \$(62,336) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 17,001 | \$ 0 | \$ 0 | \$ 0 | \$(17,001) |
| Operating Expenses | \$ 45,335 | \$ 0 | \$ 0 | \$ 0 | \$(45,335) |
| Subtotal: | \$ 62,336 | \$ 0 | \$ 0 | \$ 0 | \$(62,336) |
| EXPENDITURES TOTAL: | \$ 62,336 | \$ 0 | \$ 0 | \$ 0 | \$(62,336) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

115-COURT FACILITIES FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 3,268,704 | \$ 1,846,891 | \$ 1,846,891 | \$ 0 | \$(1,421,813) |
| Miscellaneous Revenues | \$ 48,112 | \$ 24,056 | \$ 24,056 | \$ 0 | \$(24,056) |
| Less 5% Statutory Reduction | \$(165,840) | \$(93,547) | \$(93,547) | \$ 0 | \$ 72,293 |
| Subtotal: | \$ 3,150,976 | \$ 1,777,400 | \$ 1,777,400 | \$ 0 | \$(1,373,576) |
| Fund Balance | \$ 7,392,510 | \$ 9,477,580 | \$ 9,477,580 | \$ 0 | \$ 2,085,070 |
| REVENUES TOTAL: | \$ 10,543,486 | \$ 11,254,980 | \$ 11,254,980 | \$ 0 | \$ 711,494 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 200,000 | \$ 0 | \$ 0 | \$ 0 | \$(200,000) |
| Capital Outlay | \$ 1,276,444 | \$ 1,374,808 | \$ 1,374,808 | \$ 0 | \$ 98,364 |
| Subtotal: | \$ 1,476,444 | \$ 1,374,808 | \$ 1,374,808 | \$ 0 | \$(101,636) |
| Transfers Out | \$ 569,279 | \$ 648,278 | \$ 648,278 | \$ 0 | \$ 78,999 |
| Reserves - Operating | \$ 489,372 | \$ 258,004 | \$ 258,004 | \$ 0 | \$(231,368) |
| Reserves - Capital | \$ 7,908,757 | \$ 8,954,072 | \$ 8,954,072 | \$ 0 | \$ 1,045,315 |
| Reserves - Stability | \$ 99,634 | \$ 19,818 | \$ 19,818 | \$ 0 | \$(79,816) |
| EXPENDITURES TOTAL: | \$ 10,543,486 | \$ 11,254,980 | \$ 11,254,980 | \$ 0 | \$ 711,494 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| <u>Intergovernmental Revenue</u> | \$ 951,731 | \$ 928,915 | \$ 928,915 | \$ 0 | \$(22,816) |
| Subtotal: | \$ 951,731 | \$ 928,915 | \$ 928,915 | \$ 0 | \$(22,816) |
| <u>Fund Balance</u> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES TOTAL: | \$ 951,731 | \$ 928,915 | \$ 928,915 | \$ 0 | \$(22,816) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 0 | \$ 38,187 | \$ 38,187 | \$ 0 | \$ 38,187 |
| <u>Operating Expenses</u> | \$ 951,731 | \$ 890,728 | \$ 890,728 | \$ 0 | \$(61,003) |
| Subtotal: | \$ 951,731 | \$ 928,915 | \$ 928,915 | \$ 0 | \$(22,816) |
| EXPENDITURES TOTAL: | \$ 951,731 | \$ 928,915 | \$ 928,915 | \$ 0 | \$(22,816) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 463,500 | \$ 286,518 | \$ 286,518 | \$ 0 | \$(176,982) |
| Subtotal: | \$ 463,500 | \$ 286,518 | \$ 286,518 | \$ 0 | \$(176,982) |
| REVENUES TOTAL: | \$ 463,500 | \$ 286,518 | \$ 286,518 | \$ 0 | \$(176,982) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 79,459 | \$ 0 | \$ 0 | \$ 0 | \$(79,459) |
| Operating Expenses | \$ 384,041 | \$ 286,518 | \$ 286,518 | \$ 0 | \$(97,523) |
| Subtotal: | \$ 463,500 | \$ 286,518 | \$ 286,518 | \$ 0 | \$(176,982) |
| EXPENDITURES TOTAL: | \$ 463,500 | \$ 286,518 | \$ 286,518 | \$ 0 | \$(176,982) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

123-TDT REF & IMP 2012 PROJECT SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 11,040,000 | \$ 11,111,407 | \$ 11,111,407 | \$ 0 | \$ 71,407 |
| REVENUES TOTAL: | \$ 11,040,000 | \$ 11,111,407 | \$ 11,111,407 | \$ 0 | \$ 71,407 |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 11,040,000 | \$ 10,435,000 | \$ 10,435,000 | \$ 0 | \$(605,000) |
| Subtotal: | \$ 11,040,000 | \$ 10,435,000 | \$ 10,435,000 | \$ 0 | \$(605,000) |
| Reserves - Assigned | \$ 0 | \$ 676,407 | \$ 676,407 | \$ 0 | \$ 676,407 |
| EXPENDITURES TOTAL: | \$ 11,040,000 | \$ 11,111,407 | \$ 11,111,407 | \$ 0 | \$ 71,407 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

124-ENVIRONMENTAL LAND ACQUISITIONS SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 292,623 | \$ 338,042 | \$ 338,042 | \$ 0 | \$ 45,419 |
| Miscellaneous Revenues | \$ 21,917 | \$ 14,751 | \$ 14,751 | \$ 0 | \$(7,166) |
| Less 5% Statutory Reduction | \$(15,745) | \$(17,640) | \$(17,640) | \$ 0 | \$(1,895) |
| Subtotal: | \$ 298,795 | \$ 335,153 | \$ 335,153 | \$ 0 | \$ 36,358 |
| Fund Balance | \$ 4,645,184 | \$ 260,021 | \$ 260,021 | \$ 0 | \$(4,385,163) |
| REVENUES TOTAL: | \$ 4,943,979 | \$ 595,174 | \$ 595,174 | \$ 0 | \$(4,348,805) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 319,867 | \$ 333,822 | \$ 333,822 | \$ 0 | \$ 13,955 |
| Operating Expenses | \$ 115,384 | \$ 74,444 | \$ 74,444 | \$ 0 | \$(40,940) |
| Capital Outlay | \$ 4,367,134 | \$ 0 | \$ 0 | \$ 0 | \$(4,367,134) |
| Subtotal: | \$ 4,802,385 | \$ 408,266 | \$ 408,266 | \$ 0 | \$(4,394,119) |
| Transfers Out | \$ 113,550 | \$ 153,150 | \$ 153,150 | \$ 0 | \$ 39,600 |
| Reserves - Capital | \$ 28,044 | \$ 33,758 | \$ 33,758 | \$ 0 | \$ 5,714 |
| EXPENDITURES TOTAL: | \$ 4,943,979 | \$ 595,174 | \$ 595,174 | \$ 0 | \$(4,348,805) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 125 – Environmental Land Maintenance Fund

Revenues

- ✓ Fund Balance reflects an increase of \$2,017,732 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$2,017,732 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Cherokee Point - \$357,428
 - Camp Lonesome - \$293,996
 - Shingle Creek (Crichton) Lands Maintenance- \$1,158,104
 - Twin Oaks - \$208,204

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 622,555 | \$ 644,068 | \$ 644,068 | \$ 0 | \$ 21,513 |
| Miscellaneous Revenues | \$ 10,055 | \$ 0 | \$ 0 | \$ 0 | \$(10,055) |
| Less 5% Statutory Reduction | \$(31,630) | \$(32,203) | \$(32,203) | \$ 0 | \$(573) |
| Subtotal: | \$ 600,980 | \$ 611,865 | \$ 611,865 | \$ 0 | \$ 10,885 |
| Fund Balance | \$ 1,899,200 | \$ 113,887 | \$ 2,131,619 | \$ 2,017,732 | \$ 232,419 |
| REVENUES TOTAL: | \$ 2,500,180 | \$ 725,752 | \$ 2,743,484 | \$ 2,017,732 | \$ 243,304 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 274,316 | \$ 338,368 | \$ 338,368 | \$ 0 | \$ 64,052 |
| Capital Outlay | \$ 2,156,634 | \$ 270,300 | \$ 2,288,032 | \$ 2,017,732 | \$ 131,398 |
| Subtotal: | \$ 2,430,950 | \$ 608,668 | \$ 2,626,400 | \$ 2,017,732 | \$ 195,450 |
| Transfers Out | \$ 19,815 | \$ 29,279 | \$ 29,279 | \$ 0 | \$ 9,464 |
| Reserves - Operating | \$ 49,415 | \$ 87,805 | \$ 87,805 | \$ 0 | \$ 38,390 |
| EXPENDITURES TOTAL: | \$ 2,500,180 | \$ 725,752 | \$ 2,743,484 | \$ 2,017,732 | \$ 243,304 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

126-GO BOND SERIES 2010 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 5,700 | \$ 0 | \$ 0 | \$ 0 | \$(5,700) |
| Less 5% Statutory Reduction | \$(285) | \$ 0 | \$ 0 | \$ 0 | \$ 285 |
| Subtotal: | \$ 5,415 | \$ 0 | \$ 0 | \$ 0 | \$(5,415) |
| Fund Balance | \$ 1,302,268 | \$ 0 | \$ 0 | \$ 0 | \$(1,302,268) |
| REVENUES TOTAL: | \$ 1,307,683 | \$ 0 | \$ 0 | \$ 0 | \$(1,307,683) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 1,307,683 | \$ 0 | \$ 0 | \$ 0 | \$(1,307,683) |
| Subtotal: | \$ 1,307,683 | \$ 0 | \$ 0 | \$ 0 | \$(1,307,683) |
| EXPENDITURES TOTAL: | \$ 1,307,683 | \$ 0 | \$ 0 | \$ 0 | \$(1,307,683) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

128-SUBDIVISION POND MSBU SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 582,379 | \$ 476,567 | \$ 476,567 | \$ 0 | \$(105,812) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(29,123)</u> | <u>\$(23,828)</u> | <u>\$(23,828)</u> | <u>\$ 0</u> | <u>\$ 5,295</u> |
| Subtotal: | \$ 553,256 | \$ 452,739 | \$ 452,739 | \$ 0 | \$(100,517) |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 349,025</u> | <u>\$ 236,311</u> | <u>\$ 236,311</u> | <u>\$ 0</u> | <u>\$(112,714)</u> |
| REVENUES TOTAL: | <u>\$ 902,281</u> | <u>\$ 689,050</u> | <u>\$ 689,050</u> | <u>\$ 0</u> | <u>\$(213,231)</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 731,688</u> | <u>\$ 552,534</u> | <u>\$ 552,534</u> | <u>\$ 0</u> | <u>\$(179,154)</u> |
| Subtotal: | \$ 731,688 | \$ 552,534 | \$ 552,534 | \$ 0 | \$(179,154) |
| | | | | | |
| <u>Transfers Out</u> | <u>\$ 170,593</u> | <u>\$ 136,516</u> | <u>\$ 136,516</u> | <u>\$ 0</u> | <u>\$(34,077)</u> |
| EXPENDITURES TOTAL: | <u>\$ 902,281</u> | <u>\$ 689,050</u> | <u>\$ 689,050</u> | <u>\$ 0</u> | <u>\$(213,231)</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 129 – Street Lighting MSBU Fund

Revenues/Expenditures

- ✓ Funding for the Waterview MSBU was removed based on Board decision, during the Special Assessment Public Hearing on September 3, 2015, to not approve the creation of this MSBU.

129-STREET LIGHTING MSBU SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 283,046 | \$ 339,463 | \$ 299,667 | \$(39,796) | \$ 16,621 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(14,151)</u> | <u>\$(17,087)</u> | <u>\$(15,097)</u> | <u>\$ 1,990</u> | <u>\$(946)</u> |
| Subtotal: | \$ 268,895 | \$ 322,376 | \$ 284,570 | \$(37,806) | \$ 15,675 |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 84,470</u> | <u>\$ 139,630</u> | <u>\$ 139,630</u> | <u>\$ 0</u> | <u>\$ 55,160</u> |
| REVENUES TOTAL: | <u>\$ 353,365</u> | <u>\$ 462,006</u> | <u>\$ 424,200</u> | <u>\$(37,806)</u> | <u>\$ 70,835</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 336,301</u> | <u>\$ 446,908</u> | <u>\$ 410,912</u> | <u>\$(35,996)</u> | <u>\$ 74,611</u> |
| Subtotal: | \$ 336,301 | \$ 446,908 | \$ 410,912 | \$(35,996) | \$ 74,611 |
| | | | | | |
| <u>Transfers Out</u> | <u>\$ 17,064</u> | <u>\$ 15,098</u> | <u>\$ 13,288</u> | <u>\$(1,810)</u> | <u>\$(3,776)</u> |
| EXPENDITURES TOTAL: | <u>\$ 353,365</u> | <u>\$ 462,006</u> | <u>\$ 424,200</u> | <u>\$(37,806)</u> | <u>\$ 70,835</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

130-COURT RELATED TECHNOLOGY FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 575,847 | \$ 756,100 | \$ 756,100 | \$ 0 | \$ 180,253 |
| Miscellaneous Revenues | \$ 9,352 | \$ 4,500 | \$ 4,500 | \$ 0 | \$(4,852) |
| Less 5% Statutory Reduction | \$(29,260) | \$(38,030) | \$(38,030) | \$ 0 | \$(8,770) |
| Subtotal: | \$ 555,939 | \$ 722,570 | \$ 722,570 | \$ 0 | \$ 166,631 |
| Transfers In | \$ 0 | \$ 227,502 | \$ 227,502 | \$ 0 | \$ 227,502 |
| Fund Balance | \$ 1,703,051 | \$ 696,128 | \$ 696,128 | \$ 0 | \$(1,006,923) |
| REVENUES TOTAL: | \$ 2,258,990 | \$ 1,646,200 | \$ 1,646,200 | \$ 0 | \$(612,790) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 444,528 | \$ 460,627 | \$ 460,627 | \$ 0 | \$ 16,099 |
| Operating Expenses | \$ 530,824 | \$ 484,800 | \$ 484,800 | \$ 0 | \$(46,024) |
| Capital Outlay | \$ 339,700 | \$ 435,900 | \$ 435,900 | \$ 0 | \$ 96,200 |
| Subtotal: | \$ 1,315,052 | \$ 1,381,327 | \$ 1,381,327 | \$ 0 | \$ 66,275 |
| Transfers Out | \$ 46,456 | \$ 61,204 | \$ 61,204 | \$ 0 | \$ 14,748 |
| Reserves - Operating | \$ 214,046 | \$ 203,669 | \$ 203,669 | \$ 0 | \$(10,377) |
| Reserves - Stability | \$ 683,436 | \$ 0 | \$ 0 | \$ 0 | \$(683,436) |
| EXPENDITURES TOTAL: | \$ 2,258,990 | \$ 1,646,200 | \$ 1,646,200 | \$ 0 | \$(612,790) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 134 – Countywide Fire Fund

Revenues

- ✓ Fund Balance reflects an increase of \$2,345,007 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$2,345,007 for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Reunion Fire Station - \$161,929
 - Overstreet Fire Station - \$2,160,243
 - Fire/EMS Equipment - \$22,835

134-COUNTYWIDE FIRE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 14,878,780 | \$ 15,982,160 | \$ 15,982,160 | \$ 0 | \$ 1,103,380 |
| PY Delinquent Ad Valorem Tax | \$ 93,906 | \$ 65,500 | \$ 65,500 | \$ 0 | \$(28,406) |
| Permits, Fees & Special Assessments | \$ 24,136,465 | \$ 34,815,251 | \$ 34,815,251 | \$ 0 | \$ 10,678,786 |
| Intergovernmental Revenue | \$ 61,240 | \$ 72,124 | \$ 72,124 | \$ 0 | \$ 10,884 |
| Charges For Services | \$ 6,026,127 | \$ 6,728,491 | \$ 6,728,491 | \$ 0 | \$ 702,364 |
| Miscellaneous Revenues | \$ 239,206 | \$ 265,725 | \$ 265,725 | \$ 0 | \$ 26,519 |
| Less 5% Statutory Reduction | \$(2,271,786) | \$(2,896,462) | \$(2,896,462) | \$ 0 | \$(624,676) |
| Subtotal: | \$ 43,163,938 | \$ 55,032,789 | \$ 55,032,789 | \$ 0 | \$ 11,868,851 |
| Transfers In | \$ 2,022,920 | \$ 3,378,825 | \$ 3,378,825 | \$ 0 | \$ 1,355,905 |
| Fund Balance | \$ 21,776,752 | \$ 16,836,781 | \$ 19,181,788 | \$ 2,345,007 | \$(2,594,964) |
| REVENUES TOTAL: | \$ 66,963,610 | \$ 75,248,395 | \$ 77,593,402 | \$ 2,345,007 | \$ 10,629,792 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 33,376,703 | \$ 35,716,538 | \$ 35,716,538 | \$ 0 | \$ 2,339,835 |
| Operating Expenses | \$ 10,162,874 | \$ 10,602,918 | \$ 10,602,918 | \$ 0 | \$ 440,044 |
| Capital Outlay | \$ 3,127,395 | \$ 6,544,030 | \$ 8,889,037 | \$ 2,345,007 | \$ 5,761,642 |
| Debt Service | \$ 126,880 | \$ 177,626 | \$ 177,626 | \$ 0 | \$ 50,746 |
| Subtotal: | \$ 46,793,852 | \$ 53,041,112 | \$ 55,386,119 | \$ 2,345,007 | \$ 8,592,267 |
| Transfers Out | \$ 5,405,675 | \$ 5,896,959 | \$ 5,896,959 | \$ 0 | \$ 491,284 |
| Reserves - Operating | \$ 12,884,635 | \$ 15,337,828 | \$ 15,337,828 | \$ 0 | \$ 2,453,193 |
| Reserves - Debt | \$ 0 | \$ 25,373 | \$ 25,373 | \$ 0 | \$ 25,373 |
| Reserves - Capital | \$ 1,879,448 | \$ 947,123 | \$ 947,123 | \$ 0 | \$(932,325) |
| Reserves - Stability | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 66,963,610 | \$ 75,248,395 | \$ 77,593,402 | \$ 2,345,007 | \$ 10,629,792 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

136-HOMESTEAD FORECLOSURE MEDIATION FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 125,827 | \$ 69,200 | \$ 69,200 | \$ 0 | \$(56,627) |
| Miscellaneous Revenues | \$ 1,447 | \$ 0 | \$ 0 | \$ 0 | \$(1,447) |
| Less 5% Statutory Reduction | \$(6,364) | \$(3,460) | \$(3,460) | \$ 0 | \$ 2,904 |
| Subtotal: | \$ 120,910 | \$ 65,740 | \$ 65,740 | \$ 0 | \$(55,170) |
| Fund Balance | \$ 201,541 | \$ 41,026 | \$ 41,026 | \$ 0 | \$(160,515) |
| REVENUES TOTAL: | \$ 322,451 | \$ 106,766 | \$ 106,766 | \$ 0 | \$(215,685) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 155,044 | \$ 54,236 | \$ 54,236 | \$ 0 | \$(100,808) |
| Operating Expenses | \$ 54,842 | \$ 15,501 | \$ 15,501 | \$ 0 | \$(39,341) |
| Subtotal: | \$ 209,886 | \$ 69,737 | \$ 69,737 | \$ 0 | \$(140,149) |
| Transfers Out | \$ 46,546 | \$ 0 | \$ 0 | \$ 0 | \$(46,546) |
| Reserves - Operating | \$ 45,988 | \$ 0 | \$ 0 | \$ 0 | \$(45,988) |
| Reserves - Restricted | \$ 0 | \$ 37,029 | \$ 37,029 | \$ 0 | \$ 37,029 |
| Reserves - Stability | \$ 20,031 | \$ 0 | \$ 0 | \$ 0 | \$(20,031) |
| EXPENDITURES TOTAL: | \$ 322,451 | \$ 106,766 | \$ 106,766 | \$ 0 | \$(215,685) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

137-HOME FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 0 | \$ 657,395 | \$ 657,395 | \$ 0 | \$ 657,395 |
| Subtotal: | \$ 0 | \$ 657,395 | \$ 657,395 | \$ 0 | \$ 657,395 |
| Transfers In | \$ 0 | \$ 162,000 | \$ 162,000 | \$ 0 | \$ 162,000 |
| REVENUES TOTAL: | \$ 0 | \$ 819,395 | \$ 819,395 | \$ 0 | \$ 819,395 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 0 | \$ 54,279 | \$ 54,279 | \$ 0 | \$ 54,279 |
| Operating Expenses | \$ 0 | \$ 502,158 | \$ 502,158 | \$ 0 | \$ 502,158 |
| Grants and Aids | \$ 0 | \$ 262,958 | \$ 262,958 | \$ 0 | \$ 262,958 |
| Subtotal: | \$ 0 | \$ 819,395 | \$ 819,395 | \$ 0 | \$ 819,395 |
| EXPENDITURES TOTAL: | \$ 0 | \$ 819,395 | \$ 819,395 | \$ 0 | \$ 819,395 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

139-CRIMINAL JUSTICE TRAINING SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Judgment, Fines & Forfeits | \$ 67,337 | \$ 104,989 | \$ 104,989 | \$ 0 | \$ 37,652 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(3,367)</u> | <u>\$(5,249)</u> | <u>\$(5,249)</u> | <u>\$ 0</u> | <u>\$(1,882)</u> |
| Subtotal: | \$ 63,970 | \$ 99,740 | \$ 99,740 | \$ 0 | \$ 35,770 |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 0</u> | <u>\$ 25,913</u> | <u>\$ 25,913</u> | <u>\$ 0</u> | <u>\$ 25,913</u> |
| REVENUES TOTAL: | <u>\$ 63,970</u> | <u>\$ 125,653</u> | <u>\$ 125,653</u> | <u>\$ 0</u> | <u>\$ 61,683</u> |
| <u>EXPENDITURES:</u> | | | | | |
| <u>Transfers Out</u> | <u>\$ 63,970</u> | <u>\$ 125,653</u> | <u>\$ 125,653</u> | <u>\$ 0</u> | <u>\$ 61,683</u> |
| EXPENDITURES TOTAL: | <u>\$ 63,970</u> | <u>\$ 125,653</u> | <u>\$ 125,653</u> | <u>\$ 0</u> | <u>\$ 61,683</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 141 – Boating Improvement Fund

Revenues

- ✓ Fund Balance reflects an increase of \$364,284 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$364,284 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Overstreet Landing - \$10,845
 - Lake Cypress Boat Ramp - \$8,264
 - Lake Marian Boat Ramp - \$240,886
 - Granada Boat Ramp - \$97,453
 - Lake Trout Boat Ramp - \$6,836

141-BOATING IMPROVEMENT FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Permits, Fees & Special Assessments | \$ 167,447 | \$ 52,000 | \$ 52,000 | \$ 0 | \$(115,447) |
| Miscellaneous Revenues | \$ 7,321 | \$ 7,200 | \$ 7,200 | \$ 0 | \$(121) |
| Less 5% Statutory Reduction | \$(8,738) | \$(2,960) | \$(2,960) | \$ 0 | \$ 5,778 |
| Subtotal: | \$ 166,030 | \$ 56,240 | \$ 56,240 | \$ 0 | \$(109,790) |
| Fund Balance | \$ 448,017 | \$ 11,341 | \$ 375,625 | \$ 364,284 | \$(72,392) |
| REVENUES TOTAL: | \$ 614,047 | \$ 67,581 | \$ 431,865 | \$ 364,284 | \$(182,182) |
| <u>EXPENDITURES:</u> | | | | | |
| Operating Expenses | \$ 8,546 | \$ 0 | \$ 0 | \$ 0 | \$(8,546) |
| Capital Outlay | \$ 580,780 | \$ 0 | \$ 364,284 | \$ 364,284 | \$(216,496) |
| Subtotal: | \$ 589,326 | \$ 0 | \$ 364,284 | \$ 364,284 | \$(225,042) |
| Transfers Out | \$ 2,377 | \$ 3,764 | \$ 3,764 | \$ 0 | \$ 1,387 |
| Reserves - Operating | \$ 22,344 | \$ 788 | \$ 788 | \$ 0 | \$(21,556) |
| Reserves - Capital | \$ 0 | \$ 63,029 | \$ 63,029 | \$ 0 | \$ 63,029 |
| EXPENDITURES TOTAL: | \$ 614,047 | \$ 67,581 | \$ 431,865 | \$ 364,284 | \$(182,182) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

142 - MOBILITY FEE EAST ZONE SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 0 | \$ 1,497,312 | \$ 1,497,312 | \$ 0 | \$ 1,497,312 |
| Less 5% Statutory Reduction | \$ 0 | \$(74,866) | \$(74,866) | \$ 0 | \$(74,866) |
| Subtotal: | \$ 0 | \$ 1,422,446 | \$ 1,422,446 | \$ 0 | \$ 1,422,446 |
| REVENUES TOTAL: | \$ 0 | \$ 1,422,446 | \$ 1,422,446 | \$ 0 | \$ 1,422,446 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 0 | \$ 1,050,000 | \$ 1,050,000 | \$ 0 | \$ 1,050,000 |
| Capital Outlay | \$ 0 | \$ 200,000 | \$ 200,000 | \$ 0 | \$ 200,000 |
| Subtotal: | \$ 0 | \$ 1,250,000 | \$ 1,250,000 | \$ 0 | \$ 1,250,000 |
| Reserves - Operating | \$ 0 | \$ 172,446 | \$ 172,446 | \$ 0 | \$ 172,446 |
| EXPENDITURES TOTAL: | \$ 0 | \$ 1,422,446 | \$ 1,422,446 | \$ 0 | \$ 1,422,446 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

143 - MOBILITY FEE WEST ZONE SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Permits, Fees & Special Assessments | \$ 0 | \$ 5,609,161 | \$ 5,609,161 | \$ 0 | \$ 5,609,161 |
| <u>Less 5% Statutory Reduction</u> | \$ 0 | \$(280,458) | \$(280,458) | \$ 0 | \$(280,458) |
| Subtotal: | \$ 0 | \$ 5,328,703 | \$ 5,328,703 | \$ 0 | \$ 5,328,703 |
| REVENUES TOTAL: | \$ 0 | \$ 5,328,703 | \$ 5,328,703 | \$ 0 | \$ 5,328,703 |
| <u>EXPENDITURES:</u> | | | | | |
| <u>Capital Outlay</u> | \$ 0 | \$ 4,824,970 | \$ 4,824,970 | \$ 0 | \$ 4,824,970 |
| Subtotal: | \$ 0 | \$ 4,824,970 | \$ 4,824,970 | \$ 0 | \$ 4,824,970 |
| <u>Reserves - Operating</u> | \$ 0 | \$ 503,733 | \$ 503,733 | \$ 0 | \$ 503,733 |
| EXPENDITURES TOTAL: | \$ 0 | \$ 5,328,703 | \$ 5,328,703 | \$ 0 | \$ 5,328,703 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

145 - RED LIGHT CAMERAS SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Judgment, Fines & Forfeits | \$ 59,558 | \$ 294,615 | \$ 294,615 | \$ 0 | \$ 235,057 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(2,978)</u> | <u>\$(14,731)</u> | <u>\$(14,731)</u> | <u>\$ 0</u> | <u>\$(11,753)</u> |
| Subtotal: | \$ 56,580 | \$ 279,884 | \$ 279,884 | \$ 0 | \$ 223,304 |
| REVENUES TOTAL: | \$ 56,580 | \$ 279,884 | \$ 279,884 | \$ 0 | \$ 223,304 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 54,080 | \$ 230,784 | \$ 230,784 | \$ 0 | \$ 176,704 |
| <u>Capital Outlay</u> | <u>\$ 2,500</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$(2,500)</u> |
| Subtotal: | \$ 56,580 | \$ 230,784 | \$ 230,784 | \$ 0 | \$ 174,204 |
| <u>Reserves - Operating</u> | <u>\$ 0</u> | <u>\$ 49,100</u> | <u>\$ 49,100</u> | <u>\$ 0</u> | <u>\$ 49,100</u> |
| EXPENDITURES TOTAL: | \$ 56,580 | \$ 279,884 | \$ 279,884 | \$ 0 | \$ 223,304 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

148-BUILDING FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 2,928,414 | \$ 4,400,371 | \$ 4,400,371 | \$ 0 | \$ 1,471,957 |
| Charges For Services | \$ 89,614 | \$ 96,269 | \$ 96,269 | \$ 0 | \$ 6,655 |
| Miscellaneous Revenues | \$ 31,602 | \$ 39,509 | \$ 39,509 | \$ 0 | \$ 7,907 |
| Less 5% Statutory Reduction | \$(152,482) | \$(226,807) | \$(226,807) | \$ 0 | \$(74,325) |
| Subtotal: | \$ 2,897,148 | \$ 4,309,342 | \$ 4,309,342 | \$ 0 | \$ 1,412,194 |
| Fund Balance | \$ 4,858,608 | \$ 3,456,448 | \$ 3,456,448 | \$ 0 | \$(1,402,160) |
| REVENUES TOTAL: | \$ 7,755,756 | \$ 7,765,790 | \$ 7,765,790 | \$ 0 | \$ 10,034 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 2,364,672 | \$ 2,631,167 | \$ 2,631,167 | \$ 0 | \$ 266,495 |
| Operating Expenses | \$ 568,127 | \$ 418,403 | \$ 418,403 | \$ 0 | \$(149,724) |
| Capital Outlay | \$ 72,210 | \$ 89,300 | \$ 89,300 | \$ 0 | \$ 17,090 |
| Subtotal: | \$ 3,005,009 | \$ 3,138,870 | \$ 3,138,870 | \$ 0 | \$ 133,861 |
| Transfers Out | \$ 232,546 | \$ 388,863 | \$ 388,863 | \$ 0 | \$ 156,317 |
| Reserves - Operating | \$ 855,695 | \$ 719,883 | \$ 719,883 | \$ 0 | \$(135,812) |
| Reserves - Capital | \$ 863,889 | \$ 1,500,000 | \$ 1,500,000 | \$ 0 | \$ 636,111 |
| Reserves - Stability | \$ 2,798,617 | \$ 2,018,174 | \$ 2,018,174 | \$ 0 | \$(780,443) |
| EXPENDITURES TOTAL: | \$ 7,755,756 | \$ 7,765,790 | \$ 7,765,790 | \$ 0 | \$ 10,034 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

149-EAST 192 CRA SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Transfers In | \$ 60,770 | \$ 127,034 | \$ 127,034 | \$ 0 | \$ 66,264 |
| Fund Balance | \$ 41,669 | \$ 97,593 | \$ 97,593 | \$ 0 | \$ 55,924 |
| REVENUES TOTAL: | \$ 102,439 | \$ 224,627 | \$ 224,627 | \$ 0 | \$ 122,188 |
| <u>EXPENDITURES:</u> | | | | | |
| Operating Expenses | \$ 59,401 | \$ 61,546 | \$ 61,546 | \$ 0 | \$ 2,145 |
| Subtotal: | \$ 59,401 | \$ 61,546 | \$ 61,546 | \$ 0 | \$ 2,145 |
| Transfers Out | \$ 0 | \$ 810 | \$ 810 | \$ 0 | \$ 810 |
| Reserves - Restricted | \$ 43,038 | \$ 150,000 | \$ 150,000 | \$ 0 | \$ 106,962 |
| Reserves - Stability | \$ 0 | \$ 12,271 | \$ 12,271 | \$ 0 | \$ 12,271 |
| EXPENDITURES TOTAL: | \$ 102,439 | \$ 224,627 | \$ 224,627 | \$ 0 | \$ 122,188 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 0 | \$ 5,203 | \$ 5,203 | \$ 0 | \$ 5,203 |
| Less 5% Statutory Reduction | \$ 0 | \$(260) | \$(260) | \$ 0 | \$(260) |
| Subtotal: | \$ 0 | \$ 4,943 | \$ 4,943 | \$ 0 | \$ 4,943 |
| Transfers In | \$ 1,338,745 | \$ 2,627,867 | \$ 2,627,867 | \$ 0 | \$ 1,289,122 |
| Fund Balance | \$ 1,393,334 | \$ 1,496,518 | \$ 1,496,518 | \$ 0 | \$ 103,184 |
| REVENUES TOTAL: | \$ 2,732,079 | \$ 4,129,328 | \$ 4,129,328 | \$ 0 | \$ 1,397,249 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 184,767 | \$ 317,723 | \$ 317,723 | \$ 0 | \$ 132,956 |
| Operating Expenses | \$ 492,502 | \$ 2,032,874 | \$ 2,032,874 | \$ 0 | \$ 1,540,372 |
| Capital Outlay | \$ 0 | \$ 73,038 | \$ 73,038 | \$ 0 | \$ 73,038 |
| Subtotal: | \$ 677,269 | \$ 2,423,635 | \$ 2,423,635 | \$ 0 | \$ 1,746,366 |
| Transfers Out | \$ 0 | \$ 6,688 | \$ 6,688 | \$ 0 | \$ 6,688 |
| Reserves - Operating | \$ 53,487 | \$ 583,966 | \$ 583,966 | \$ 0 | \$ 530,479 |
| Reserves - Capital | \$ 706,384 | \$ 1,115,039 | \$ 1,115,039 | \$ 0 | \$ 408,655 |
| Reserves - Stability | \$ 1,294,939 | \$ 0 | \$ 0 | \$ 0 | \$(1,294,939) |
| EXPENDITURES TOTAL: | \$ 2,732,079 | \$ 4,129,328 | \$ 4,129,328 | \$ 0 | \$ 1,397,249 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

151-CDBG FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 1,836,859 | \$ 2,842,450 | \$ 2,842,450 | \$ 0 | \$ 1,005,591 |
| Subtotal: | \$ 1,836,859 | \$ 2,842,450 | \$ 2,842,450 | \$ 0 | \$ 1,005,591 |
| REVENUES TOTAL: | \$ 1,836,859 | \$ 2,842,450 | \$ 2,842,450 | \$ 0 | \$ 1,005,591 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 154,543 | \$ 141,460 | \$ 141,460 | \$ 0 | \$(13,083) |
| Operating Expenses | \$ 968,218 | \$ 2,540,990 | \$ 2,540,990 | \$ 0 | \$ 1,572,772 |
| Capital Outlay | \$ 147,659 | \$ 0 | \$ 0 | \$ 0 | \$(147,659) |
| Grants and Aids | \$ 566,439 | \$ 160,000 | \$ 160,000 | \$ 0 | \$(406,439) |
| Subtotal: | \$ 1,836,859 | \$ 2,842,450 | \$ 2,842,450 | \$ 0 | \$ 1,005,591 |
| EXPENDITURES TOTAL: | \$ 1,836,859 | \$ 2,842,450 | \$ 2,842,450 | \$ 0 | \$ 1,005,591 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 1,042,155 | \$ 1,007,153 | \$ 1,007,153 | \$ 0 | \$(35,002) |
| Less 5% Statutory Reduction | \$(52,109) | \$(50,360) | \$(50,360) | \$ 0 | \$ 1,749 |
| Subtotal: | \$ 990,046 | \$ 956,793 | \$ 956,793 | \$ 0 | \$(33,253) |
| Fund Balance | \$ 472,872 | \$ 308,463 | \$ 308,463 | \$ 0 | \$(164,409) |
| REVENUES TOTAL: | \$ 1,462,918 | \$ 1,265,256 | \$ 1,265,256 | \$ 0 | \$(197,662) |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 1,229,076 | \$ 1,080,737 | \$ 1,080,737 | \$ 0 | \$(148,339) |
| Capital Outlay | \$ 114,192 | \$ 65,870 | \$ 65,870 | \$ 0 | \$(48,322) |
| Subtotal: | \$ 1,343,268 | \$ 1,146,607 | \$ 1,146,607 | \$ 0 | \$(196,661) |
| Transfers Out | \$ 77,650 | \$ 76,538 | \$ 76,538 | \$ 0 | \$(1,112) |
| Reserves - Operating | \$ 42,000 | \$ 42,111 | \$ 42,111 | \$ 0 | \$ 111 |
| EXPENDITURES TOTAL: | \$ 1,462,918 | \$ 1,265,256 | \$ 1,265,256 | \$ 0 | \$(197,662) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 34,210 | \$ 35,356 | \$ 35,356 | \$ 0 | \$ 1,146 |
| Less 5% Statutory Reduction | \$(1,710) | \$(1,767) | \$(1,767) | \$ 0 | \$(57) |
| Subtotal: | \$ 32,500 | \$ 33,589 | \$ 33,589 | \$ 0 | \$ 1,089 |
| Fund Balance | \$ 25,226 | \$ 37,541 | \$ 37,541 | \$ 0 | \$ 12,315 |
| REVENUES TOTAL: | \$ 57,726 | \$ 71,130 | \$ 71,130 | \$ 0 | \$ 13,404 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 35,464 | \$ 35,537 | \$ 35,537 | \$ 0 | \$ 73 |
| Debt Service | \$ 4,081 | \$ 0 | \$ 0 | \$ 0 | \$(4,081) |
| Subtotal: | \$ 39,545 | \$ 35,537 | \$ 35,537 | \$ 0 | \$(4,008) |
| Transfers Out | \$ 3,921 | \$ 8,052 | \$ 8,052 | \$ 0 | \$ 4,131 |
| Reserves - Operating | \$ 3,132 | \$ 3,132 | \$ 3,132 | \$ 0 | \$ 0 |
| Reserves - Debt | \$ 1,742 | \$ 0 | \$ 0 | \$ 0 | \$(1,742) |
| Reserves - Restricted | \$ 9,386 | \$ 24,409 | \$ 24,409 | \$ 0 | \$ 15,023 |
| EXPENDITURES TOTAL: | \$ 57,726 | \$ 71,130 | \$ 71,130 | \$ 0 | \$ 13,404 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 154 – Constitutional Gas Tax Fund

Revenues

- ✓ Fund Balance reflects an increase of \$664,268 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$664,268 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Fleet Vehicle Replacement - \$357,126
 - Osceola Parkway at Dyer & Flora - \$170,581
 - Old Hickory Tree Rd Safety Upgrade - \$89,035
 - Pavement Management System - \$47,526

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 3,902,632 | \$ 4,107,412 | \$ 4,107,412 | \$ 0 | \$ 204,780 |
| Miscellaneous Revenues | \$ 4,650 | \$ 0 | \$ 0 | \$ 0 | \$(4,650) |
| Less 5% Statutory Reduction | \$(195,364) | \$(205,371) | \$(205,371) | \$ 0 | \$(10,007) |
| Subtotal: | \$ 3,711,918 | \$ 3,902,041 | \$ 3,902,041 | \$ 0 | \$ 190,123 |
| Transfers In | \$ 4,772,929 | \$ 3,514,185 | \$ 3,514,185 | \$ 0 | \$(1,258,744) |
| Fund Balance | \$ 1,291,772 | \$ 665,673 | \$ 1,329,941 | \$ 664,268 | \$ 38,169 |
| REVENUES TOTAL: | \$ 9,776,619 | \$ 8,081,899 | \$ 8,746,167 | \$ 664,268 | \$(1,030,452) |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 8,070,206 | \$ 6,750,000 | \$ 6,750,000 | \$ 0 | \$(1,320,206) |
| Capital Outlay | \$ 1,701,075 | \$ 1,325,000 | \$ 1,989,268 | \$ 664,268 | \$ 288,193 |
| Subtotal: | \$ 9,771,281 | \$ 8,075,000 | \$ 8,739,268 | \$ 664,268 | \$(1,032,013) |
| Transfers Out | \$ 5,338 | \$ 6,899 | \$ 6,899 | \$ 0 | \$ 1,561 |
| EXPENDITURES TOTAL: | \$ 9,776,619 | \$ 8,081,899 | \$ 8,746,167 | \$ 664,268 | \$(1,030,452) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

155-WEST 192 MSBU PHASE I SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Permits, Fees & Special Assessments | \$ 2,425,241 | \$ 2,344,506 | \$ 2,344,506 | \$ 0 | \$(80,735) |
| Miscellaneous Revenues | \$ 64,981 | \$ 93,879 | \$ 93,879 | \$ 0 | \$ 28,898 |
| Less 5% Statutory Reduction | \$(124,511) | \$(121,919) | \$(121,919) | \$ 0 | \$ 2,592 |
| Subtotal: | \$ 2,365,711 | \$ 2,316,466 | \$ 2,316,466 | \$ 0 | \$(49,245) |
| | | | | | |
| Fund Balance | \$ 1,988,822 | \$ 2,465,160 | \$ 2,465,160 | \$ 0 | \$ 476,338 |
| REVENUES TOTAL: | \$ 4,354,533 | \$ 4,781,626 | \$ 4,781,626 | \$ 0 | \$ 427,093 |
| <u>EXPENDITURES:</u> | | | | | |
| Personal Services | \$ 199,379 | \$ 159,651 | \$ 159,651 | \$ 0 | \$(39,728) |
| Operating Expenses | \$ 2,192,378 | \$ 2,252,723 | \$ 2,252,723 | \$ 0 | \$ 60,345 |
| Capital Outlay | \$ 81,025 | \$ 60,000 | \$ 60,000 | \$ 0 | \$(21,025) |
| Subtotal: | \$ 2,472,782 | \$ 2,472,374 | \$ 2,472,374 | \$ 0 | \$(408) |
| | | | | | |
| Transfers Out | \$ 55,450 | \$ 102,327 | \$ 102,327 | \$ 0 | \$ 46,877 |
| Reserves - Operating | \$ 662,217 | \$ 578,817 | \$ 578,817 | \$ 0 | \$(83,400) |
| Reserves - Capital | \$ 1,164,084 | \$ 1,164,084 | \$ 1,164,084 | \$ 0 | \$ 0 |
| Reserves - Stability | \$ 0 | \$ 464,024 | \$ 464,024 | \$ 0 | \$ 464,024 |
| EXPENDITURES TOTAL: | \$ 4,354,533 | \$ 4,781,626 | \$ 4,781,626 | \$ 0 | \$ 427,093 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 156 – Federal and State Grants Fund

Revenues

- ✓ Intergovernmental Revenue reflects an increase of \$746,198 of which \$543,010 is to re-establish continuing and new grants in FY16 and \$203,188 accounts for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ Operating Expenses increased \$375,041 for continuing and new grants.
- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$271,620, for continuing and new grants, specifically \$203,188 accounts for the continuation of construction-related grant projects as follows:
 - Osceola Pkwy at Dyer & Flora - \$5,305
 - Ventura Elementary Sidewalks - \$11,310
 - Highlands Elementary Sidewalks - \$6,241
 - Boggy Creek Elementary Sidewalks - \$17,350
 - Poinciana Blvd Phase III - \$47,128
 - Pleasant Hill Elementary Sidewalks - \$67,133
 - Narcoossee Elementary Sidewalks - \$39,535
 - Lakeview Elementary Sidewalks - \$9,186
- ✓ Grants and Aids increased \$34,188 for two FDLE JAG grants and EMS Grant.
- ✓ Transfers Out increased \$65,349 to provide JAG grant funding to the Sheriff.

156-FEDERAL AND STATE GRANTS FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 5,176,116 | \$ 19,633,361 | \$ 20,379,559 | \$ 746,198 | \$ 15,203,443 |
| Subtotal: | \$ 5,176,116 | \$ 19,633,361 | \$ 20,379,559 | \$ 746,198 | \$ 15,203,443 |
| REVENUES TOTAL: | \$ 5,176,116 | \$ 19,633,361 | \$ 20,379,559 | \$ 746,198 | \$ 15,203,443 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 186,844 | \$ 204,050 | \$ 204,050 | \$ 0 | \$ 17,206 |
| Operating Expenses | \$ 122,791 | \$ 84,146 | \$ 459,187 | \$ 375,041 | \$ 336,396 |
| Capital Outlay | \$ 4,834,808 | \$ 19,345,165 | \$ 19,616,785 | \$ 271,620 | \$ 14,781,977 |
| Grants and Aids | \$ 0 | \$ 0 | \$ 34,188 | \$ 34,188 | \$ 34,188 |
| Subtotal: | \$ 5,144,443 | \$ 19,633,361 | \$ 20,314,210 | \$ 680,849 | \$ 15,169,767 |
| Transfers Out | \$ 31,673 | \$ 0 | \$ 65,349 | \$ 65,349 | \$ 33,676 |
| EXPENDITURES TOTAL: | \$ 5,176,116 | \$ 19,633,361 | \$ 20,379,559 | \$ 746,198 | \$ 15,203,443 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 552,419 | \$ 487,034 | \$ 487,034 | \$ 0 | \$(65,385) |
| Judgment, Fines & Forfeits | \$ 560,000 | \$ 548,355 | \$ 548,355 | \$ 0 | \$(11,645) |
| Miscellaneous Revenues | \$ 26,737 | \$ 29,165 | \$ 29,165 | \$ 0 | \$ 2,428 |
| Less 5% Statutory Reduction | \$(56,958) | \$(53,228) | \$(53,228) | \$ 0 | \$ 3,730 |
| Subtotal: | \$ 1,082,198 | \$ 1,011,326 | \$ 1,011,326 | \$ 0 | \$(70,872) |
| Transfers In | \$ 725,195 | \$ 667,583 | \$ 667,583 | \$ 0 | \$(57,612) |
| Fund Balance | \$ 1,179,640 | \$ 1,834,133 | \$ 1,834,133 | \$ 0 | \$ 654,493 |
| REVENUES TOTAL: | \$ 2,987,033 | \$ 3,513,042 | \$ 3,513,042 | \$ 0 | \$ 526,009 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 205,291 | \$ 224,384 | \$ 224,384 | \$ 0 | \$ 19,093 |
| Operating Expenses | \$ 1,537,627 | \$ 1,324,352 | \$ 1,324,352 | \$ 0 | \$(213,275) |
| Capital Outlay | \$ 7,500 | \$ 1,361,600 | \$ 1,361,600 | \$ 0 | \$ 1,354,100 |
| Subtotal: | \$ 1,750,418 | \$ 2,910,336 | \$ 2,910,336 | \$ 0 | \$ 1,159,918 |
| Transfers Out | \$ 91,663 | \$ 99,837 | \$ 99,837 | \$ 0 | \$ 8,174 |
| Reserves - Operating | \$ 530,000 | \$ 493,859 | \$ 493,859 | \$ 0 | \$(36,141) |
| Reserves - Capital | \$ 614,952 | \$ 9,010 | \$ 9,010 | \$ 0 | \$(605,942) |
| EXPENDITURES TOTAL: | \$ 2,987,033 | \$ 3,513,042 | \$ 3,513,042 | \$ 0 | \$ 526,009 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

168-SECTION 8 FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 10,062,656 | \$ 10,990,992 | \$ 10,990,992 | \$ 0 | \$ 928,336 |
| Miscellaneous Revenues | \$ 870 | \$ 0 | \$ 0 | \$ 0 | \$(870) |
| Subtotal: | \$ 10,063,526 | \$ 10,990,992 | \$ 10,990,992 | \$ 0 | \$ 927,466 |
| Fund Balance | \$ 0 | \$ 967,508 | \$ 967,508 | \$ 0 | \$ 967,508 |
| REVENUES TOTAL: | \$ 10,063,526 | \$ 11,958,500 | \$ 11,958,500 | \$ 0 | \$ 1,894,974 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 603,077 | \$ 593,961 | \$ 593,961 | \$ 0 | \$(9,116) |
| Operating Expenses | \$ 9,460,449 | \$ 11,364,539 | \$ 11,364,539 | \$ 0 | \$ 1,904,090 |
| Subtotal: | \$ 10,063,526 | \$ 11,958,500 | \$ 11,958,500 | \$ 0 | \$ 1,894,974 |
| EXPENDITURES TOTAL: | \$ 10,063,526 | \$ 11,958,500 | \$ 11,958,500 | \$ 0 | \$ 1,894,974 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 177 – Fire Impact Fee Fund

Revenues

- ✓ Fund Balance reflects an increase of \$1,666,851 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$1,666,851 for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Reunion Fire Station - \$1,666,851

177-FIRE IMPACT FEE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 897,011 | \$ 1,269,162 | \$ 1,269,162 | \$ 0 | \$ 372,151 |
| Miscellaneous Revenues | \$ 25,562 | \$ 5,000 | \$ 5,000 | \$ 0 | \$(20,562) |
| Less 5% Statutory Reduction | \$(46,129) | \$(63,708) | \$(63,708) | \$ 0 | \$(17,579) |
| Subtotal: | \$ 876,444 | \$ 1,210,454 | \$ 1,210,454 | \$ 0 | \$ 334,010 |
| Fund Balance | \$ 2,204,274 | \$ 2,826,531 | \$ 4,493,382 | \$ 1,666,851 | \$ 2,289,108 |
| REVENUES TOTAL: | \$ 3,080,718 | \$ 4,036,985 | \$ 5,703,836 | \$ 1,666,851 | \$ 2,623,118 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 225 | \$ 62,294 | \$ 62,294 | \$ 0 | \$ 62,069 |
| Capital Outlay | \$ 1,125,000 | \$ 2,007,028 | \$ 3,673,879 | \$ 1,666,851 | \$ 2,548,879 |
| Subtotal: | \$ 1,125,225 | \$ 2,069,322 | \$ 3,736,173 | \$ 1,666,851 | \$ 2,610,948 |
| Transfers Out | \$ 6,057 | \$ 6,379 | \$ 6,379 | \$ 0 | \$ 322 |
| Reserves - Operating | \$ 90 | \$ 0 | \$ 0 | \$ 0 | \$(90) |
| Reserves - Capital | \$ 1,949,346 | \$ 1,961,284 | \$ 1,961,284 | \$ 0 | \$ 11,938 |
| EXPENDITURES TOTAL: | \$ 3,080,718 | \$ 4,036,985 | \$ 5,703,836 | \$ 1,666,851 | \$ 2,623,118 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 178 – Parks Impact Fee Fund

Revenues

- ✓ Fund Balance reflects an increase of \$3,647,130 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$3,647,130 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Greenways and Trails - \$167,035
 - 65th Infantry Veterans Park - \$313,006
 - Tropical Park - \$50,000
 - Vance Harmon Competition Pool - \$3,117,089

178-PARKS IMPACT FEE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 1,072,995 | \$ 1,663,671 | \$ 1,663,671 | \$ 0 | \$ 590,676 |
| Charges For Services | \$ 0 | \$ 1,156 | \$ 1,156 | \$ 0 | \$ 1,156 |
| Less 5% Statutory Reduction | \$(53,651) | \$(83,241) | \$(83,241) | \$ 0 | \$(29,590) |
| Subtotal: | \$ 1,019,344 | \$ 1,581,586 | \$ 1,581,586 | \$ 0 | \$ 562,242 |
| Fund Balance | \$ 5,173,297 | \$ 6,490,302 | \$ 10,137,432 | \$ 3,647,130 | \$ 4,964,135 |
| REVENUES TOTAL: | \$ 6,192,641 | \$ 8,071,888 | \$ 11,719,018 | \$ 3,647,130 | \$ 5,526,377 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 300,000 | \$ 335 | \$ 335 | \$ 0 | \$(299,665) |
| Capital Outlay | \$ 640,281 | \$ 2,500,000 | \$ 6,147,130 | \$ 3,647,130 | \$ 5,506,849 |
| Subtotal: | \$ 940,281 | \$ 2,500,335 | \$ 6,147,465 | \$ 3,647,130 | \$ 5,207,184 |
| Transfers Out | \$ 24,241 | \$ 21,888 | \$ 21,888 | \$ 0 | \$(2,353) |
| Reserves - Capital | \$ 5,228,119 | \$ 5,549,665 | \$ 5,549,665 | \$ 0 | \$ 321,546 |
| EXPENDITURES TOTAL: | \$ 6,192,641 | \$ 8,071,888 | \$ 11,719,018 | \$ 3,647,130 | \$ 5,526,377 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

180-INMATE WELFARE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 76,469 | \$ 56,198 | \$ 56,198 | \$ 0 | \$(20,271) |
| Miscellaneous Revenues | \$ 204,495 | \$ 230,295 | \$ 230,295 | \$ 0 | \$ 25,800 |
| Less 5% Statutory Reduction | \$(3,823) | \$(2,810) | \$(2,810) | \$ 0 | \$ 1,013 |
| Subtotal: | \$ 277,141 | \$ 283,683 | \$ 283,683 | \$ 0 | \$ 6,542 |
| Fund Balance | \$ 190,448 | \$ 169,444 | \$ 169,444 | \$ 0 | \$(21,004) |
| REVENUES TOTAL: | \$ 467,589 | \$ 453,127 | \$ 453,127 | \$ 0 | \$(14,462) |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 300,420 | \$ 369,830 | \$ 369,830 | \$ 0 | \$ 69,410 |
| Capital Outlay | \$ 0 | \$ 10,280 | \$ 10,280 | \$ 0 | \$ 10,280 |
| Subtotal: | \$ 300,420 | \$ 380,110 | \$ 380,110 | \$ 0 | \$ 79,690 |
| Transfers Out | \$ 76,760 | \$ 31,859 | \$ 31,859 | \$ 0 | \$(44,901) |
| Reserves - Operating | \$ 60,914 | \$ 41,158 | \$ 41,158 | \$ 0 | \$(19,756) |
| Reserves - Restricted | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Reserves - Stability | \$ 29,495 | \$ 0 | \$ 0 | \$ 0 | \$(29,495) |
| EXPENDITURES TOTAL: | \$ 467,589 | \$ 453,127 | \$ 453,127 | \$ 0 | \$(14,462) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

182-ROAD IMPACT FEE ZONE 2 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 4,900,000 | \$ 4,900,000 | \$ 4,900,000 | \$ 0 | \$ 0 |
| REVENUES TOTAL: | \$ 4,900,000 | \$ 4,900,000 | \$ 4,900,000 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | |
| Reserves - Capital | \$ 4,900,000 | \$ 4,900,000 | \$ 4,900,000 | \$ 0 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 4,900,000 | \$ 4,900,000 | \$ 4,900,000 | \$ 0 | \$ 0 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 183 – Road Impact Fee Zone 3

Revenues

- ✓ Fund Balance reflects an increase of \$29,543 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$29,543 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Pleasant Hill Rd/17-92 Intersection - \$29,543

183-ROAD IMPACT FEE ZONE 3 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 29,543 | \$ 0 | \$ 29,543 | \$ 29,543 | \$ 0 |
| REVENUES TOTAL: | \$ 29,543 | \$ 0 | \$ 29,543 | \$ 29,543 | \$ 0 |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 29,543 | \$ 0 | \$ 29,543 | \$ 29,543 | \$ 0 |
| Subtotal: | \$ 29,543 | \$ 0 | \$ 29,543 | \$ 29,543 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 29,543 | \$ 0 | \$ 29,543 | \$ 29,543 | \$ 0 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 184 – Road Impact Fee Zone 4

Revenues

- ✓ Fund Balance reflects an increase of \$382,232 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$382,232 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Neptune Road/Corridor - \$382,232

184-ROAD IMPACT FEE ZONE 4 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 384,507 | \$ 0 | \$ 382,232 | \$ 382,232 | \$(2,275) |
| REVENUES TOTAL: | \$ 384,507 | \$ 0 | \$ 382,232 | \$ 382,232 | \$(2,275) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 384,507 | \$ 0 | \$ 382,232 | \$ 382,232 | \$(2,275) |
| Subtotal: | \$ 384,507 | \$ 0 | \$ 382,232 | \$ 382,232 | \$(2,275) |
| EXPENDITURES TOTAL: | \$ 384,507 | \$ 0 | \$ 382,232 | \$ 382,232 | \$(2,275) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 444,537 | \$ 447,381 | \$ 447,381 | \$ 0 | \$ 2,844 |
| REVENUES TOTAL: | \$ 444,537 | \$ 447,381 | \$ 447,381 | \$ 0 | \$ 2,844 |
| EXPENDITURES: | | | | | |
| Reserves - Capital | \$ 444,537 | \$ 447,381 | \$ 447,381 | \$ 0 | \$ 2,844 |
| EXPENDITURES TOTAL: | \$ 444,537 | \$ 447,381 | \$ 447,381 | \$ 0 | \$ 2,844 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

DEBT SERVICE FUNDS

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Changes Between Stages

There were no changes to the Debt Service Funds since the Tentative Budget was presented on 09/03/2015.

| DEBT SERVICE FUND GROUP | | | | | |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
| <u>REVENUES:</u> | | | | | |
| Current Ad Valorem Taxes | \$ 3,235,192 | \$ 3,311,674 | \$ 3,311,674 | \$ 0 | \$ 76,482 |
| Permits, Fees & Special Assessments | \$ 597,287 | \$ 640,364 | \$ 640,364 | \$ 0 | \$ 43,077 |
| Intergovernmental Revenue | \$ 2,531,921 | \$ 2,546,291 | \$ 2,546,291 | \$ 0 | \$ 14,370 |
| Miscellaneous Revenues | \$ 17,700 | \$ 17,900 | \$ 17,900 | \$ 0 | \$ 200 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(192,509)</u> | <u>\$(198,497)</u> | <u>\$(198,497)</u> | <u>\$ 0</u> | <u>\$(5,988)</u> |
| Subtotal: | \$ 6,189,591 | \$ 6,317,732 | \$ 6,317,732 | \$ 0 | \$ 128,141 |
| Transfers In | \$ 30,201,191 | \$ 33,870,891 | \$ 33,870,891 | \$ 0 | \$ 3,669,700 |
| <u>Fund Balance</u> | <u>\$ 45,776,264</u> | <u>\$ 46,017,427</u> | <u>\$ 46,017,427</u> | <u>\$ 0</u> | <u>\$ 241,163</u> |
| REVENUES TOTAL: | <u>\$ 82,167,046</u> | <u>\$ 86,206,050</u> | <u>\$ 86,206,050</u> | <u>\$ 0</u> | <u>\$ 4,039,004</u> |
| <u>EXPENDITURES:</u> | | | | | |
| <u>Debt Service</u> | <u>\$ 37,512,239</u> | <u>\$ 39,697,554</u> | <u>\$ 39,697,554</u> | <u>\$ 0</u> | <u>\$ 2,185,315</u> |
| Subtotal: | \$ 37,512,239 | \$ 39,697,554 | \$ 39,697,554 | \$ 0 | \$ 2,185,315 |
| <u>Reserves - Debt</u> | <u>\$ 44,654,807</u> | <u>\$ 46,508,496</u> | <u>\$ 46,508,496</u> | <u>\$ 0</u> | <u>\$ 1,853,689</u> |
| EXPENDITURES TOTAL: | <u>\$ 82,167,046</u> | <u>\$ 86,206,050</u> | <u>\$ 86,206,050</u> | <u>\$ 0</u> | <u>\$ 4,039,004</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 0 | \$ 210,172 | \$ 210,172 | \$ 0 | \$ 210,172 |
| Less 5% Statutory Reduction | \$ 0 | \$(10,509) | \$(10,509) | \$ 0 | \$(10,509) |
| Subtotal: | \$ 0 | \$ 199,663 | \$ 199,663 | \$ 0 | \$ 199,663 |
| Fund Balance | \$ 0 | \$ 157,358 | \$ 157,358 | \$ 0 | \$ 157,358 |
| REVENUES TOTAL: | \$ 0 | \$ 357,021 | \$ 357,021 | \$ 0 | \$ 357,021 |
| EXPENDITURES: | | | | | |
| Debt Service | \$ 0 | \$ 164,615 | \$ 164,615 | \$ 0 | \$ 164,615 |
| Subtotal: | \$ 0 | \$ 164,615 | \$ 164,615 | \$ 0 | \$ 164,615 |
| Reserves - Debt | \$ 0 | \$ 192,406 | \$ 192,406 | \$ 0 | \$ 192,406 |
| EXPENDITURES TOTAL: | \$ 0 | \$ 357,021 | \$ 357,021 | \$ 0 | \$ 357,021 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

202-D/S SALES TAX REV 2009 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Transfers In | \$ 3,199,083 | \$ 3,208,007 | \$ 3,208,007 | \$ 0 | \$ 8,924 |
| Fund Balance | \$ 5,291,759 | \$ 5,303,260 | \$ 5,303,260 | \$ 0 | \$ 11,501 |
| REVENUES TOTAL: | \$ 8,490,842 | \$ 8,511,267 | \$ 8,511,267 | \$ 0 | \$ 20,425 |
| <u>EXPENDITURES:</u> | | | | | |
| Debt Service | \$ 3,187,582 | \$ 3,187,907 | \$ 3,187,907 | \$ 0 | \$ 325 |
| Subtotal: | \$ 3,187,582 | \$ 3,187,907 | \$ 3,187,907 | \$ 0 | \$ 325 |
| Reserves - Debt | \$ 5,303,260 | \$ 5,323,360 | \$ 5,323,360 | \$ 0 | \$ 20,100 |
| EXPENDITURES TOTAL: | \$ 8,490,842 | \$ 8,511,267 | \$ 8,511,267 | \$ 0 | \$ 20,425 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

204-TDT TAX BONDS SERIES 2012 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 260,000 | \$ 300,000 | \$ 300,000 | \$ 0 | \$ 40,000 |
| Miscellaneous Revenues | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 0 | \$ 0 |
| Less 5% Statutory Reduction | \$(13,075) | \$(15,075) | \$(15,075) | \$ 0 | \$(2,000) |
| Subtotal: | \$ 248,425 | \$ 286,425 | \$ 286,425 | \$ 0 | \$ 38,000 |
| Transfers In | \$ 610,882 | \$ 644,224 | \$ 644,224 | \$ 0 | \$ 33,342 |
| Fund Balance | \$ 1,577,494 | \$ 1,506,720 | \$ 1,506,720 | \$ 0 | \$(70,774) |
| REVENUES TOTAL: | \$ 2,436,801 | \$ 2,437,369 | \$ 2,437,369 | \$ 0 | \$ 568 |
| EXPENDITURES: | | | | | |
| Debt Service | \$ 930,081 | \$ 928,914 | \$ 928,914 | \$ 0 | \$(1,167) |
| Subtotal: | \$ 930,081 | \$ 928,914 | \$ 928,914 | \$ 0 | \$(1,167) |
| Reserves - Debt | \$ 1,506,720 | \$ 1,508,455 | \$ 1,508,455 | \$ 0 | \$ 1,735 |
| EXPENDITURES TOTAL: | \$ 2,436,801 | \$ 2,437,369 | \$ 2,437,369 | \$ 0 | \$ 568 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

210-W 192 PHASE IIC SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Permits, Fees & Special Assessments | \$ 337,287 | \$ 340,364 | \$ 340,364 | \$ 0 | \$ 3,077 |
| Miscellaneous Revenues | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 0 | \$ 0 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(16,924)</u> | <u>\$(17,078)</u> | <u>\$(17,078)</u> | <u>\$ 0</u> | <u>\$(154)</u> |
| Subtotal: | \$ 321,563 | \$ 324,486 | \$ 324,486 | \$ 0 | \$ 2,923 |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 578,241</u> | <u>\$ 481,534</u> | <u>\$ 481,534</u> | <u>\$ 0</u> | <u>\$(96,707)</u> |
| REVENUES TOTAL: | <u>\$ 899,804</u> | <u>\$ 806,020</u> | <u>\$ 806,020</u> | <u>\$ 0</u> | <u>\$(93,784)</u> |
| <u>EXPENDITURES:</u> | | | | | |
| | | | | | |
| <u>Debt Service</u> | <u>\$ 449,409</u> | <u>\$ 367,863</u> | <u>\$ 367,863</u> | <u>\$ 0</u> | <u>\$(81,546)</u> |
| Subtotal: | \$ 449,409 | \$ 367,863 | \$ 367,863 | \$ 0 | \$(81,546) |
| | | | | | |
| <u>Reserves - Debt</u> | <u>\$ 450,395</u> | <u>\$ 438,157</u> | <u>\$ 438,157</u> | <u>\$ 0</u> | <u>\$(12,238)</u> |
| EXPENDITURES TOTAL: | <u>\$ 899,804</u> | <u>\$ 806,020</u> | <u>\$ 806,020</u> | <u>\$ 0</u> | <u>\$(93,784)</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 0 | \$ 200 | \$ 200 | \$ 0 | \$ 200 |
| <u>Less 5% Statutory Reduction</u> | <u>\$ 0</u> | <u>\$(10)</u> | <u>\$(10)</u> | <u>\$ 0</u> | <u>\$(10)</u> |
| Subtotal: | \$ 0 | \$ 190 | \$ 190 | \$ 0 | \$ 190 |
| Transfers In | \$ 0 | \$ 2,876,079 | \$ 2,876,079 | \$ 0 | \$ 2,876,079 |
| <u>Fund Balance</u> | <u>\$ 0</u> | <u>\$ 1,478,083</u> | <u>\$ 1,478,083</u> | <u>\$ 0</u> | <u>\$ 1,478,083</u> |
| REVENUES TOTAL: | \$ 0 | \$ 4,354,352 | \$ 4,354,352 | \$ 0 | \$ 4,354,352 |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 0</u> | <u>\$ 2,916,217</u> | <u>\$ 2,916,217</u> | <u>\$ 0</u> | <u>\$ 2,916,217</u> |
| Subtotal: | \$ 0 | \$ 2,916,217 | \$ 2,916,217 | \$ 0 | \$ 2,916,217 |
| <u>Reserves - Debt</u> | <u>\$ 0</u> | <u>\$ 1,438,135</u> | <u>\$ 1,438,135</u> | <u>\$ 0</u> | <u>\$ 1,438,135</u> |
| EXPENDITURES TOTAL: | \$ 0 | \$ 4,354,352 | \$ 4,354,352 | \$ 0 | \$ 4,354,352 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

234-LTD GO BONDS 2006 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 1,179,773 | \$ 891,755 | \$ 891,755 | \$ 0 | \$(288,018) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(58,989)</u> | <u>\$(44,588)</u> | <u>\$(44,588)</u> | <u>\$ 0</u> | <u>\$ 14,401</u> |
| Subtotal: | \$ 1,120,784 | \$ 847,167 | \$ 847,167 | \$ 0 | \$(273,617) |
| <u>Fund Balance</u> | <u>\$ 1,333,370</u> | <u>\$ 1,148,000</u> | <u>\$ 1,148,000</u> | <u>\$ 0</u> | <u>\$(185,370)</u> |
| REVENUES TOTAL: | <u>\$ 2,454,154</u> | <u>\$ 1,995,167</u> | <u>\$ 1,995,167</u> | <u>\$ 0</u> | <u>\$(458,987)</u> |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 1,179,773</u> | <u>\$ 831,629</u> | <u>\$ 831,629</u> | <u>\$ 0</u> | <u>\$(348,144)</u> |
| Subtotal: | \$ 1,179,773 | \$ 831,629 | \$ 831,629 | \$ 0 | \$(348,144) |
| <u>Reserves - Debt</u> | <u>\$ 1,274,381</u> | <u>\$ 1,163,538</u> | <u>\$ 1,163,538</u> | <u>\$ 0</u> | <u>\$(110,843)</u> |
| EXPENDITURES TOTAL: | <u>\$ 2,454,154</u> | <u>\$ 1,995,167</u> | <u>\$ 1,995,167</u> | <u>\$ 0</u> | <u>\$(458,987)</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

235-INFRA SALES SURTAX SERIES 2007 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Transfers In | \$ 6,260,745 | \$ 5,093,050 | \$ 5,093,050 | \$ 0 | \$(1,167,695) |
| Fund Balance | \$ 4,877,005 | \$ 4,366,925 | \$ 4,366,925 | \$ 0 | \$(510,080) |
| REVENUES TOTAL: | \$ 11,137,750 | \$ 9,459,975 | \$ 9,459,975 | \$ 0 | \$(1,677,775) |
| <u>EXPENDITURES:</u> | | | | | |
| Debt Service | \$ 6,182,575 | \$ 5,003,750 | \$ 5,003,750 | \$ 0 | \$(1,178,825) |
| Subtotal: | \$ 6,182,575 | \$ 5,003,750 | \$ 5,003,750 | \$ 0 | \$(1,178,825) |
| Reserves - Debt | \$ 4,955,175 | \$ 4,456,225 | \$ 4,456,225 | \$ 0 | \$(498,950) |
| EXPENDITURES TOTAL: | \$ 11,137,750 | \$ 9,459,975 | \$ 9,459,975 | \$ 0 | \$(1,677,775) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

236-CAPITAL IMPROVEMENT BOND SERIES 2009 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 2,031,921 | \$ 2,046,291 | \$ 2,046,291 | \$ 0 | \$ 14,370 |
| Miscellaneous Revenues | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 0 | \$ 0 |
| Less 5% Statutory Reduction | \$(500) | \$(500) | \$(500) | \$ 0 | \$ 0 |
| Subtotal: | \$ 2,041,421 | \$ 2,055,791 | \$ 2,055,791 | \$ 0 | \$ 14,370 |
| Transfers In | \$ 7,113,314 | \$ 8,119,353 | \$ 8,119,353 | \$ 0 | \$ 1,006,039 |
| Fund Balance | \$ 15,438,353 | \$ 14,481,670 | \$ 14,481,670 | \$ 0 | \$(956,683) |
| REVENUES TOTAL: | \$ 24,593,088 | \$ 24,656,814 | \$ 24,656,814 | \$ 0 | \$ 63,726 |
| EXPENDITURES: | | | | | |
| Debt Service | \$ 10,111,418 | \$ 10,122,893 | \$ 10,122,893 | \$ 0 | \$ 11,475 |
| Subtotal: | \$ 10,111,418 | \$ 10,122,893 | \$ 10,122,893 | \$ 0 | \$ 11,475 |
| Reserves - Debt | \$ 14,481,670 | \$ 14,533,921 | \$ 14,533,921 | \$ 0 | \$ 52,251 |
| EXPENDITURES TOTAL: | \$ 24,593,088 | \$ 24,656,814 | \$ 24,656,814 | \$ 0 | \$ 63,726 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

237-SALES TAX REF REV BONDS SERIES 2010 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 0 | \$ 0 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(250)</u> | <u>\$(250)</u> | <u>\$(250)</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Subtotal: | \$ 4,750 | \$ 4,750 | \$ 4,750 | \$ 0 | \$ 0 |
| Transfers In | \$ 4,208,207 | \$ 4,208,207 | \$ 4,208,207 | \$ 0 | \$ 0 |
| <u>Fund Balance</u> | <u>\$ 7,687,368</u> | <u>\$ 7,687,368</u> | <u>\$ 7,687,368</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| REVENUES TOTAL: | <u>\$ 11,900,325</u> | <u>\$ 11,900,325</u> | <u>\$ 11,900,325</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 4,172,500</u> | <u>\$ 4,172,500</u> | <u>\$ 4,172,500</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Subtotal: | \$ 4,172,500 | \$ 4,172,500 | \$ 4,172,500 | \$ 0 | \$ 0 |
| <u>Reserves - Debt</u> | <u>\$ 7,727,825</u> | <u>\$ 7,727,825</u> | <u>\$ 7,727,825</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| EXPENDITURES TOTAL: | <u>\$ 11,900,325</u> | <u>\$ 11,900,325</u> | <u>\$ 11,900,325</u> | <u>\$ 0</u> | <u>\$ 0</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

238-GO BONDS 2010 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 2,055,419 | \$ 2,209,747 | \$ 2,209,747 | \$ 0 | \$ 154,328 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(102,771)</u> | <u>\$(110,487)</u> | <u>\$(110,487)</u> | <u>\$ 0</u> | <u>\$(7,716)</u> |
| Subtotal: | \$ 1,952,648 | \$ 2,099,260 | \$ 2,099,260 | \$ 0 | \$ 146,612 |
| <u>Fund Balance</u> | <u>\$ 1,887,998</u> | <u>\$ 1,749,359</u> | <u>\$ 1,749,359</u> | <u>\$ 0</u> | <u>\$(138,639)</u> |
| REVENUES TOTAL: | <u>\$ 3,840,646</u> | <u>\$ 3,848,619</u> | <u>\$ 3,848,619</u> | <u>\$ 0</u> | <u>\$ 7,973</u> |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 2,055,419</u> | <u>\$ 2,053,619</u> | <u>\$ 2,053,619</u> | <u>\$ 0</u> | <u>\$(1,800)</u> |
| Subtotal: | \$ 2,055,419 | \$ 2,053,619 | \$ 2,053,619 | \$ 0 | \$(1,800) |
| <u>Reserves - Debt</u> | <u>\$ 1,785,227</u> | <u>\$ 1,795,000</u> | <u>\$ 1,795,000</u> | <u>\$ 0</u> | <u>\$ 9,773</u> |
| EXPENDITURES TOTAL: | <u>\$ 3,840,646</u> | <u>\$ 3,848,619</u> | <u>\$ 3,848,619</u> | <u>\$ 0</u> | <u>\$ 7,973</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Transfers In | \$ 3,767,706 | \$ 3,754,594 | \$ 3,754,594 | \$ 0 | \$(13,112) |
| Fund Balance | \$ 3,139,357 | \$ 3,186,519 | \$ 3,186,519 | \$ 0 | \$ 47,162 |
| REVENUES TOTAL: | \$ 6,907,063 | \$ 6,941,113 | \$ 6,941,113 | \$ 0 | \$ 34,050 |
| <u>EXPENDITURES:</u> | | | | | |
| Debt Service | \$ 3,732,125 | \$ 3,705,675 | \$ 3,705,675 | \$ 0 | \$(26,450) |
| Subtotal: | \$ 3,732,125 | \$ 3,705,675 | \$ 3,705,675 | \$ 0 | \$(26,450) |
| Reserves - Debt | \$ 3,174,938 | \$ 3,235,438 | \$ 3,235,438 | \$ 0 | \$ 60,500 |
| EXPENDITURES TOTAL: | \$ 6,907,063 | \$ 6,941,113 | \$ 6,941,113 | \$ 0 | \$ 34,050 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| <u>Intergovernmental Revenue</u> | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 0 | \$ 0 |
| Subtotal: | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 0 | \$ 0 |
| <u>Transfers In</u> | \$ 5,041,254 | \$ 5,047,928 | \$ 5,047,928 | \$ 0 | \$ 6,674 |
| <u>Fund Balance</u> | \$ 3,965,319 | \$ 3,995,216 | \$ 3,995,216 | \$ 0 | \$ 29,897 |
| REVENUES TOTAL: | \$ 9,506,573 | \$ 9,543,144 | \$ 9,543,144 | \$ 0 | \$ 36,571 |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | \$ 5,511,357 | \$ 5,496,832 | \$ 5,496,832 | \$ 0 | \$(14,525) |
| Subtotal: | \$ 5,511,357 | \$ 5,496,832 | \$ 5,496,832 | \$ 0 | \$(14,525) |
| <u>Reserves - Debt</u> | \$ 3,995,216 | \$ 4,046,312 | \$ 4,046,312 | \$ 0 | \$ 51,096 |
| EXPENDITURES TOTAL: | \$ 9,506,573 | \$ 9,543,144 | \$ 9,543,144 | \$ 0 | \$ 36,571 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Transfers In | \$ 0 | \$ 919,449 | \$ 919,449 | \$ 0 | \$ 919,449 |
| Fund Balance | \$ 0 | \$ 475,415 | \$ 475,415 | \$ 0 | \$ 475,415 |
| REVENUES TOTAL: | \$ 0 | \$ 1,394,864 | \$ 1,394,864 | \$ 0 | \$ 1,394,864 |
| <u>EXPENDITURES:</u> | | | | | |
| Debt Service | \$ 0 | \$ 745,140 | \$ 745,140 | \$ 0 | \$ 745,140 |
| Subtotal: | \$ 0 | \$ 745,140 | \$ 745,140 | \$ 0 | \$ 745,140 |
| Reserves - Debt | \$ 0 | \$ 649,724 | \$ 649,724 | \$ 0 | \$ 649,724 |
| EXPENDITURES TOTAL: | \$ 0 | \$ 1,394,864 | \$ 1,394,864 | \$ 0 | \$ 1,394,864 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

CAPITAL PROJECTS FUNDS

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Changes Between Stages

Adjustments have been made to the Capital Funds since the Tentative Budget was presented on 09/03/2015. A summary of those changes has been included in front of each of the individual Funds.

| CAPITAL PROJECTS FUND GROUP | | | | | |
|------------------------------------|-------------------------------------|---------------------------------------|---|------------------------------|---------------------------------|
| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
| <u>REVENUES:</u> | | | | | |
| Other Taxes | \$ 23,894,820 | \$ 26,716,783 | \$ 26,716,783 | \$ 0 | \$ 2,821,963 |
| Intergovernmental Revenue | \$ 5,700,000 | \$ 24,500,000 | \$ 31,616,999 | \$ 7,116,999 | \$ 25,916,999 |
| Miscellaneous Revenues | \$ 69,845 | \$ 97,890 | \$ 97,890 | \$ 0 | \$ 28,045 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(1,198,233)</u> | <u>\$(1,340,734)</u> | <u>\$(1,340,734)</u> | <u>\$ 0</u> | <u>\$(142,501)</u> |
| Subtotal: | \$ 28,466,432 | \$ 49,973,939 | \$ 57,090,938 | \$ 7,116,999 | \$ 28,624,506 |
| Transfers In | \$ 5,974,000 | \$ 0 | \$ 0 | \$ 0 | \$(5,974,000) |
| Other Sources | \$ 23,000,000 | \$ 0 | \$ 0 | \$ 0 | \$(23,000,000) |
| <u>Fund Balance</u> | <u>\$ 94,618,226</u> | <u>\$ 16,355,344</u> | <u>\$ 156,055,113</u> | <u>\$ 139,699,769</u> | <u>\$ 61,436,887</u> |
| REVENUES TOTAL: | <u>\$ 152,058,658</u> | <u>\$ 66,329,283</u> | <u>\$ 213,146,051</u> | <u>\$ 146,816,768</u> | <u>\$ 61,087,393</u> |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$ 120,874,398 | \$ 29,726,055 | \$ 176,542,823 | \$ 146,816,768 | \$ 55,668,425 |
| <u>Debt Service</u> | <u>\$ 1,836,648</u> | <u>\$ 1,836,729</u> | <u>\$ 1,836,729</u> | <u>\$ 0</u> | <u>\$ 81</u> |
| Subtotal: | \$ 122,711,046 | \$ 31,562,784 | \$ 178,379,552 | \$ 146,816,768 | \$ 55,668,506 |
| Transfers Out | \$ 15,509,067 | \$ 18,916,689 | \$ 18,916,689 | \$ 0 | \$ 3,407,622 |
| Reserves - Capital | \$ 11,086,022 | \$ 13,097,287 | \$ 13,097,287 | \$ 0 | \$ 2,011,265 |
| <u>Reserves - Assigned</u> | <u>\$ 2,752,523</u> | <u>\$ 2,752,523</u> | <u>\$ 2,752,523</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| EXPENDITURES TOTAL: | <u>\$ 152,058,658</u> | <u>\$ 66,329,283</u> | <u>\$ 213,146,051</u> | <u>\$ 146,816,768</u> | <u>\$ 61,087,393</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 305 – Deficient Roads Capital

Revenues

- ✓ Fund Balance reflects an increase of \$2,820,180 to account for funding that will be carried from the prior fiscal year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$2,820,180 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Osceola Parkway Phase I - \$706,439
 - Poinciana Blvd Phase II - \$102,362
 - Osceola Parkway Phase II - \$269,936
 - Judge Property - \$1,741,443

305-DEFICIENT ROADS CAPITAL SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 2,818,180 | \$ 0 | \$ 2,820,180 | \$ 2,820,180 | \$ 2,000 |
| REVENUES TOTAL: | \$ 2,818,180 | \$ 0 | \$ 2,820,180 | \$ 2,820,180 | \$ 2,000 |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 2,818,180 | \$ 0 | \$ 2,820,180 | \$ 2,820,180 | \$ 2,000 |
| Subtotal: | \$ 2,818,180 | \$ 0 | \$ 2,820,180 | \$ 2,820,180 | \$ 2,000 |
| EXPENDITURES TOTAL: | \$ 2,818,180 | \$ 0 | \$ 2,820,180 | \$ 2,820,180 | \$ 2,000 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 306 – Local Option Sales Tax Fund

Revenues

- ✓ Fund Balance reflects an increase of \$18,858,550 to account for funding that will be carried from the prior fiscal year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$18,858,550 for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Osceola Parkway Extension - \$31,472
 - Makinson Island - \$4,410
 - Lake Toho Community Park - \$4,949
 - Overstreet Landing - \$52,000
 - Shingle Creek Regional Park - \$6,895
 - Training Facility & Shooting - \$6,008,142
 - Sheriff Office In-House Clinic - \$363,057
 - Emergency Response Drainage - \$679,121
 - Bass Slough Basin - \$182,616
 - Culvert Upgrades - \$258,347
 - Stormwater Safety Repairs - \$211,452
 - Lake Toho Nutrient Reduction - \$138,254
 - Metal Culvert Replacement - \$238,815
 - Stormwater Projects - \$171,086
 - Hamilton Reserve - \$3,165
 - Stormwater Pond Assessment - \$14,298
 - ADA Sidewalk Upgrade - \$793,750
 - Fleet Vehicle Replacement - \$162,508
 - Bridge Safety Features - \$174,454
 - County Sidewalks - \$97,966
 - Judge Property - \$959,481
 - UCF Therapeutic Equestrian Center - \$1,070,425
 - Misc ROW Acquisition & Appraisals - \$63,938
 - Intersection Safety & Efficiency - \$154,818
 - Osceola Parkway Phase I - \$2,173,423
 - TNR Access Road - \$764,160
 - Concrete Rd Replacement - \$127,031
 - Adv. Traffic Mgmt. System - \$5,028
 - Hoagland Phase III - \$346,018
 - Poinciana Blvd Phase II - \$31,216
 - Traffic Signal Replacement - \$385,812
 - Bridge Rehabilitation - \$232,884
 - Signal Pleasant Hill Road/ Liberty High School - \$100,709
 - Mass Transit Preliminary Design - \$750,000

Changes Between Stages (cont.)

Fund 306 – Local Option Sales Tax Fund

- Bill Beck Blvd - \$73,193
- Bass Road - \$41,284
- Pleasant Hill-Hoagland Blvd D3 - \$493,732
- Boggy Creek Road Phase 1 - \$1,488,641

306-LOCAL OPTION SALES TAX FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|------------------------------------|-------------------------------------|---------------------------------------|---|-----------------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Other Taxes | \$ 23,894,820 | \$ 26,716,783 | \$ 26,716,783 | \$ 0 | \$ 2,821,963 |
| Miscellaneous Revenues | \$ 69,845 | \$ 97,890 | \$ 97,890 | \$ 0 | \$ 28,045 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(1,198,233)</u> | <u>\$(1,340,734)</u> | <u>\$(1,340,734)</u> | <u>\$ 0</u> | <u>\$(142,501)</u> |
| Subtotal: | \$ 22,766,432 | \$ 25,473,939 | \$ 25,473,939 | \$ 0 | \$ 2,707,507 |
| <u>Fund Balance</u> | <u>\$ 31,415,020</u> | <u>\$ 13,573,541</u> | <u>\$ 32,432,091</u> | <u>\$ 18,858,550</u> | <u>\$ 1,017,071</u> |
| REVENUES TOTAL: | <u>\$ 54,181,452</u> | <u>\$ 39,047,480</u> | <u>\$ 57,906,030</u> | <u>\$ 18,858,550</u> | <u>\$ 3,724,578</u> |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$ 25,749,715 | \$ 5,226,055 | \$ 24,084,605 | \$ 18,858,550 | \$(1,665,110) |
| <u>Debt Service</u> | <u>\$ 1,836,648</u> | <u>\$ 1,836,729</u> | <u>\$ 1,836,729</u> | <u>\$ 0</u> | <u>\$ 81</u> |
| Subtotal: | \$ 27,586,363 | \$ 7,062,784 | \$ 25,921,334 | \$ 18,858,550 | \$(1,665,029) |
| Transfers Out | \$ 15,509,067 | \$ 18,916,689 | \$ 18,916,689 | \$ 0 | \$ 3,407,622 |
| <u>Reserves - Capital</u> | <u>\$ 11,086,022</u> | <u>\$ 13,068,007</u> | <u>\$ 13,068,007</u> | <u>\$ 0</u> | <u>\$ 1,981,985</u> |
| EXPENDITURES TOTAL: | <u>\$ 54,181,452</u> | <u>\$ 39,047,480</u> | <u>\$ 57,906,030</u> | <u>\$ 18,858,550</u> | <u>\$ 3,724,578</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 315 – General Capital Outlay Fund

Revenues

- ✓ Fund Balance reflects an increase of \$37,944,711 to account for funding that will be carried forward from the prior fiscal year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$37,944,711 for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Mac Overstreet Regional Park - \$1,223,501
 - Hammock Pointe - \$200
 - Children’s Advocacy Center - \$257,721
 - Judge Property - \$13,768,073
 - Florida Advanced Manufacturing Research Center (FAMRC)- \$9,467,160
 - Osceola Parkway Phase I - \$1,019,365
 - Southport Connector South - \$94,265
 - Buenaventura Blvd Widening - \$230,000
 - Poinciana Blvd Phase III - \$4,743,490
 - Carroll ST- JYP to Michigan - \$417,372
 - Old Vineland/Princess Way - \$542,232
 - Pleasant Hill-Hoagland Blvd D3 - \$710,772
 - Osceola Parkway Phase II - \$2,588,355
 - Boggy Creek Rd Phase I - \$2,435,168
 - Commuter Rail - \$430,000
 - Mass Transit Preliminary Design - \$17,037

315-GEN CAP OUTLAY FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------------|-------------------------------------|---------------------------------------|---|-----------------------------|---------------------------------|
| REVENUES: | | | | | |
| <u>Intergovernmental Revenue</u> | \$ 5,700,000 | \$ 0 | \$ 0 | \$ 0 | \$(5,700,000) |
| Subtotal: | \$ 5,700,000 | \$ 0 | \$ 0 | \$ 0 | \$(5,700,000) |
| Transfers In | \$ 5,974,000 | \$ 0 | \$ 0 | \$ 0 | \$(5,974,000) |
| Other Sources | \$ 23,000,000 | \$ 0 | \$ 0 | \$ 0 | \$(23,000,000) |
| <u>Fund Balance</u> | <u>\$ 41,700,907</u> | <u>\$ 2,752,523</u> | <u>\$ 40,697,234</u> | <u>\$ 37,944,711</u> | <u>\$(1,003,673)</u> |
| REVENUES TOTAL: | <u>\$ 76,374,907</u> | <u>\$ 2,752,523</u> | <u>\$ 40,697,234</u> | <u>\$ 37,944,711</u> | <u>\$(35,677,673)</u> |
| EXPENDITURES: | | | | | |
| <u>Capital Outlay</u> | <u>\$ 73,622,384</u> | <u>\$ 0</u> | <u>\$ 37,944,711</u> | <u>\$ 37,944,711</u> | <u>\$(35,677,673)</u> |
| Subtotal: | <u>\$ 73,622,384</u> | <u>\$ 0</u> | <u>\$ 37,944,711</u> | <u>\$ 37,944,711</u> | <u>\$(35,677,673)</u> |
| <u>Reserves - Assigned</u> | <u>\$ 2,752,523</u> | <u>\$ 2,752,523</u> | <u>\$ 2,752,523</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| EXPENDITURES TOTAL: | <u>\$ 76,374,907</u> | <u>\$ 2,752,523</u> | <u>\$ 40,697,234</u> | <u>\$ 37,944,711</u> | <u>\$(35,677,673)</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 326 – Transportation Impact Fee Capital Fund

Revenues

- ✓ Fund Balance reflects an increase of \$2,751,026 to account for funding that will be carried from the prior fiscal year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$2,751,026 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Old Lake Wilson Phase I - \$1,191,940
 - Poinciana Blvd Phase II - \$565,245
 - Poinciana Blvd Phase III - \$203,582
 - SOE/PA Renovation Project - \$56,536
 - Osceola Parkway Phase II - \$471,355
 - Boggy Creek Rd Phase I - \$262,368

326-TRANS IMP FEE CAPITAL FUNDS SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|----------------------------|------------------------------|--------------------------------------|---------------------|------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 12,529,551 | \$ 0 | \$ 2,751,026 | \$ 2,751,026 | \$(9,778,525) |
| REVENUES TOTAL: | \$ 12,529,551 | \$ 0 | \$ 2,751,026 | \$ 2,751,026 | \$(9,778,525) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 12,529,551 | \$ 0 | \$ 2,751,026 | \$ 2,751,026 | \$(9,778,525) |
| Subtotal: | \$ 12,529,551 | \$ 0 | \$ 2,751,026 | \$ 2,751,026 | \$(9,778,525) |
| EXPENDITURES TOTAL: | \$ 12,529,551 | \$ 0 | \$ 2,751,026 | \$ 2,751,026 | \$(9,778,525) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 327 – Infrastructure & Equipment Capital Fund

Revenues

- ✓ Fund Balance reflects an increase of \$2,325,302 to account for funding that will be carried forward from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$2,325,302 and accounts for funds that will be carried forward from Fiscal Year 2015 to continue the following projects:
 - Courthouse Square Expansion - \$81,726
 - SO Training Facility - \$1,956,252
 - Poinciana Blvd Phase III - \$194,789
 - SOE/PA Renovation Project - \$92,535

327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 6,154,568 | \$ 29,280 | \$ 2,354,582 | \$ 2,325,302 | \$(3,799,986) |
| REVENUES TOTAL: | \$ 6,154,568 | \$ 29,280 | \$ 2,354,582 | \$ 2,325,302 | \$(3,799,986) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 6,154,568 | \$ 0 | \$ 2,325,302 | \$ 2,325,302 | \$(3,829,266) |
| Subtotal: | \$ 6,154,568 | \$ 0 | \$ 2,325,302 | \$ 2,325,302 | \$(3,829,266) |
| Reserves - Capital | \$ 0 | \$ 29,280 | \$ 29,280 | \$ 0 | \$ 29,280 |
| EXPENDITURES TOTAL: | \$ 6,154,568 | \$ 29,280 | \$ 2,354,582 | \$ 2,325,302 | \$(3,799,986) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 328 – Special Purpose Capital Fund

Revenues

- ✓ Intergovernmental Revenue reflects an increase of \$7,116,999 for anticipated funding to be received from outside sources, such as state appropriations and reimbursements from other local agencies.
- ✓ Fund Balance reflects an increase of \$9,000,000 for funding that will be carried from the prior Fiscal Year to continue/complete project construction, specifically as a result of the University of Central Florida's contribution to the Florida Advanced Manufacturing Research Center (FAMRC) Project.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$16,116,999 and accounts for funds to be received from other local agencies as well as funds that will be carried from Fiscal Year 2015 to continue the following projects:
 - Triage Center - \$400,000
 - Osceola Parkway Phase II - \$1,416,999
 - Judge Property - \$5,300,000
 - FAMRC - \$9,000,000

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------------|-------------------------------------|---------------------------------------|---|----------------------|---------------------------------|
| REVENUES: | | | | | |
| <u>Intergovernmental Revenue</u> | \$ 0 | \$ 24,500,000 | \$ 31,616,999 | \$ 7,116,999 | \$ 31,616,999 |
| Subtotal: | \$ 0 | \$ 24,500,000 | \$ 31,616,999 | \$ 7,116,999 | \$ 31,616,999 |
| <u>Fund Balance</u> | \$ 0 | \$ 0 | \$ 9,000,000 | \$ 9,000,000 | \$ 9,000,000 |
| REVENUES TOTAL: | \$ 0 | \$ 24,500,000 | \$ 40,616,999 | \$ 16,116,999 | \$ 40,616,999 |
| EXPENDITURES: | | | | | |
| <u>Capital Outlay</u> | \$ 0 | \$ 24,500,000 | \$ 40,616,999 | \$ 16,116,999 | \$ 40,616,999 |
| Subtotal: | \$ 0 | \$ 24,500,000 | \$ 40,616,999 | \$ 16,116,999 | \$ 40,616,999 |
| EXPENDITURES TOTAL: | \$ 0 | \$ 24,500,000 | \$ 40,616,999 | \$ 16,116,999 | \$ 40,616,999 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 329 – Sales Tax Revenue Bond Series 2015A Fund

Revenues

- ✓ Fund Balance reflects an increase of \$66,000,000 for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$66,000,000 and accounts for funds that will be carried from Fiscal Year 2015 to continue the following project:
 - Florida Advanced Manufacturing Research Center - \$66,000,000

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|----------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Fund Balance | \$ 0 | \$ 0 | \$ 66,000,000 | \$ 66,000,000 | \$ 66,000,000 |
| REVENUES TOTAL: | \$ 0 | \$ 0 | \$ 66,000,000 | \$ 66,000,000 | \$ 66,000,000 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$ 0 | \$ 0 | \$ 66,000,000 | \$ 66,000,000 | \$ 66,000,000 |
| Subtotal: | \$ 0 | \$ 0 | \$ 66,000,000 | \$ 66,000,000 | \$ 66,000,000 |
| EXPENDITURES TOTAL: | \$ 0 | \$ 0 | \$ 66,000,000 | \$ 66,000,000 | \$ 66,000,000 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

ENTERPRISE FUNDS

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Changes Between Stages

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 09/03/2015. A summary of those changes has been included in front of each of the individual Funds.

ENTERPRISE FUNDS

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|----------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 14,419,972 | \$ 14,723,288 | \$ 14,723,288 | \$ 0 | \$ 303,316 |
| Intergovernmental Revenue | \$ 20,000,000 | \$ 0 | \$ 11,740,353 | \$ 11,740,353 | \$(8,259,647) |
| Charges For Services | \$ 18,459,662 | \$ 18,179,589 | \$ 18,179,589 | \$ 0 | \$(280,073) |
| Miscellaneous Revenues | \$ 150,600 | \$ 1,992,374 | \$ 1,992,374 | \$ 0 | \$ 1,841,774 |
| Less 5% Statutory Reduction | \$(1,651,511) | \$(1,744,762) | \$(1,744,762) | \$ 0 | \$(93,251) |
| Subtotal: | \$ 51,378,723 | \$ 33,150,489 | \$ 44,890,842 | \$ 11,740,353 | \$(6,487,881) |
| Fund Balance | \$ 115,031,785 | \$ 37,983,588 | \$ 70,558,259 | \$ 32,574,671 | \$(44,473,526) |
| REVENUES TOTAL: | \$ 166,410,508 | \$ 71,134,077 | \$ 115,449,101 | \$ 44,315,024 | \$(50,961,407) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 1,246,467 | \$ 1,323,019 | \$ 1,323,019 | \$ 0 | \$ 76,552 |
| Operating Expenses | \$ 14,897,838 | \$ 15,200,715 | \$ 15,200,715 | \$ 0 | \$ 302,877 |
| Capital Outlay | \$ 88,095,155 | \$ 230,700 | \$ 44,545,724 | \$ 44,315,024 | \$(43,549,431) |
| Debt Service | \$ 12,128,163 | \$ 11,504,494 | \$ 11,504,494 | \$ 0 | \$(623,669) |
| Subtotal: | \$ 116,367,623 | \$ 28,258,928 | \$ 72,573,952 | \$ 44,315,024 | \$(43,793,671) |
| Transfers Out | \$ 6,870,331 | \$ 2,420,398 | \$ 2,420,398 | \$ 0 | \$(4,449,933) |
| Reserves - Operating | \$ 6,692,658 | \$ 4,520,371 | \$ 4,520,371 | \$ 0 | \$(2,172,287) |
| Reserves - Debt | \$ 15,339,881 | \$ 12,950,656 | \$ 12,950,656 | \$ 0 | \$(2,389,225) |
| Reserves - Capital | \$ 7,269,022 | \$ 11,112,731 | \$ 11,112,731 | \$ 0 | \$ 3,843,709 |
| Reserves - Assigned | \$ 13,870,993 | \$ 11,870,993 | \$ 11,870,993 | \$ 0 | \$(2,000,000) |
| EXPENDITURES TOTAL: | \$ 166,410,508 | \$ 71,134,077 | \$ 115,449,101 | \$ 44,315,024 | \$(50,961,407) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 401 – Solid Waste Fund

Revenues

- ✓ Fund Balance reflects an increase of \$366,825 to account for revised funding that will be carried forward from the prior fiscal year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$366,825 and accounts for funds that will be carried from Fiscal Year 2015 to continue with the following project:
 - Solid Waste Vehicle Replacement - \$366,825

401-SOLID WASTE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-------------------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 14,419,972 | \$ 14,723,288 | \$ 14,723,288 | \$ 0 | \$ 303,316 |
| Charges For Services | \$ 3,719,573 | \$ 3,924,539 | \$ 3,924,539 | \$ 0 | \$ 204,966 |
| Miscellaneous Revenues | \$ 146,400 | \$ 116,820 | \$ 116,820 | \$ 0 | \$(29,580) |
| Less 5% Statutory Reduction | \$(914,297) | \$(938,232) | \$(938,232) | \$ 0 | \$(23,935) |
| Subtotal: | \$ 17,371,648 | \$ 17,826,415 | \$ 17,826,415 | \$ 0 | \$ 454,767 |
| Fund Balance | \$ 26,426,406 | \$ 22,848,842 | \$ 23,215,667 | \$ 366,825 | \$(3,210,739) |
| REVENUES TOTAL: | \$ 43,798,054 | \$ 40,675,257 | \$ 41,042,082 | \$ 366,825 | \$(2,755,972) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 1,184,947 | \$ 1,266,408 | \$ 1,266,408 | \$ 0 | \$ 81,461 |
| Operating Expenses | \$ 12,196,008 | \$ 12,323,661 | \$ 12,323,661 | \$ 0 | \$ 127,653 |
| Capital Outlay | \$ 451,500 | \$ 40,700 | \$ 407,525 | \$ 366,825 | \$(43,975) |
| Subtotal: | \$ 13,832,455 | \$ 13,630,769 | \$ 13,997,594 | \$ 366,825 | \$ 165,139 |
| Transfers Out | \$ 6,823,114 | \$ 2,354,841 | \$ 2,354,841 | \$ 0 | \$(4,468,273) |
| Reserves - Operating | \$ 4,447,115 | \$ 3,713,919 | \$ 3,713,919 | \$ 0 | \$(733,196) |
| Reserves - Capital | \$ 4,824,377 | \$ 9,104,735 | \$ 9,104,735 | \$ 0 | \$ 4,280,358 |
| Reserves - Assigned | \$ 13,870,993 | \$ 11,870,993 | \$ 11,870,993 | \$ 0 | \$(2,000,000) |
| EXPENDITURES TOTAL: | \$ 43,798,054 | \$ 40,675,257 | \$ 41,042,082 | \$ 366,825 | \$(2,755,972) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

407-OSCEOLA PARKWAY SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 14,740,089 | \$ 14,255,050 | \$ 14,255,050 | \$ 0 | \$(485,039) |
| Miscellaneous Revenues | \$ 4,200 | \$ 6,935 | \$ 6,935 | \$ 0 | \$ 2,735 |
| Less 5% Statutory Reduction | \$(737,214) | \$(713,099) | \$(713,099) | \$ 0 | \$ 24,115 |
| Subtotal: | \$ 14,007,075 | \$ 13,548,886 | \$ 13,548,886 | \$ 0 | \$(458,189) |
| Fund Balance | \$ 9,429,755 | \$ 7,136,059 | \$ 7,136,059 | \$ 0 | \$(2,293,696) |
| REVENUES TOTAL: | \$ 23,436,830 | \$ 20,684,945 | \$ 20,684,945 | \$ 0 | \$(2,751,885) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 61,520 | \$ 56,611 | \$ 56,611 | \$ 0 | \$(4,909) |
| Operating Expenses | \$ 2,701,830 | \$ 2,877,054 | \$ 2,877,054 | \$ 0 | \$ 175,224 |
| Capital Outlay | \$ 190,000 | \$ 190,000 | \$ 190,000 | \$ 0 | \$ 0 |
| Debt Service | \$ 10,311,450 | \$ 9,635,875 | \$ 9,635,875 | \$ 0 | \$(675,575) |
| Subtotal: | \$ 13,264,800 | \$ 12,759,540 | \$ 12,759,540 | \$ 0 | \$(505,260) |
| Transfers Out | \$ 47,217 | \$ 65,557 | \$ 65,557 | \$ 0 | \$ 18,340 |
| Reserves - Operating | \$ 2,245,543 | \$ 806,452 | \$ 806,452 | \$ 0 | \$(1,439,091) |
| Reserves - Debt | \$ 5,434,625 | \$ 5,045,400 | \$ 5,045,400 | \$ 0 | \$(389,225) |
| Reserves - Capital | \$ 2,444,645 | \$ 2,007,996 | \$ 2,007,996 | \$ 0 | \$(436,649) |
| EXPENDITURES TOTAL: | \$ 23,436,830 | \$ 20,684,945 | \$ 20,684,945 | \$ 0 | \$(2,751,885) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 408 – Poinciana Parkway Fund

Revenues

- ✓ Intergovernmental Revenue increased \$11,740,353 to reflect funding for the State Infrastructure Bank (SIB) Loan.
- ✓ Fund Balance reflects an increase of \$32,207,846 to account for revised funding that will be carried from the prior fiscal year.

Expenditures

- ✓ The budget for Capital Outlay increased in the amount of \$43,948,199 and accounts for funds that will be carried from Fiscal Year 2015 to continue with the following project:
 - Poinciana Parkway - \$43,948,199

408-POINCIANA PARKWAY SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|-----------------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 20,000,000 | \$ 0 | \$ 11,740,353 | \$ 11,740,353 | \$(8,259,647) |
| Miscellaneous Revenues | \$ 0 | \$ 1,868,619 | \$ 1,868,619 | \$ 0 | \$ 1,868,619 |
| Less 5% Statutory Reduction | \$ 0 | \$(93,431) | \$(93,431) | \$ 0 | \$(93,431) |
| Subtotal: | \$ 20,000,000 | \$ 1,775,188 | \$ 13,515,541 | \$ 11,740,353 | \$(6,484,459) |
| <u>Fund Balance</u> | <u>\$ 79,175,624</u> | <u>\$ 7,998,687</u> | <u>\$ 40,206,533</u> | <u>\$ 32,207,846</u> | <u>\$(38,969,091)</u> |
| REVENUES TOTAL: | <u>\$ 99,175,624</u> | <u>\$ 9,773,875</u> | <u>\$ 53,722,074</u> | <u>\$ 43,948,199</u> | <u>\$(45,453,550)</u> |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 87,453,655 | \$ 0 | \$ 43,948,199 | \$ 43,948,199 | \$(43,505,456) |
| Debt Service | \$ 1,816,713 | \$ 1,868,619 | \$ 1,868,619 | \$ 0 | \$ 51,906 |
| Subtotal: | \$ 89,270,368 | \$ 1,868,619 | \$ 45,816,818 | \$ 43,948,199 | \$(43,453,550) |
| <u>Reserves - Debt</u> | <u>\$ 9,905,256</u> | <u>\$ 7,905,256</u> | <u>\$ 7,905,256</u> | <u>\$ 0</u> | <u>\$(2,000,000)</u> |
| EXPENDITURES TOTAL: | <u>\$ 99,175,624</u> | <u>\$ 9,773,875</u> | <u>\$ 53,722,074</u> | <u>\$ 43,948,199</u> | <u>\$(45,453,550)</u> |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

INTERNAL SERVICE FUNDS

| Fund - Fund Title | Page |
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Changes Between Stages

Adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 09/03/2015. A summary of those changes has been included in front of each of the individual Funds.

INTERNAL SERVICE

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 30,075,448 | \$ 31,002,779 | \$ 31,002,779 | \$ 0 | \$ 927,331 |
| Miscellaneous Revenues | \$ 30,000 | \$ 214,768 | \$ 214,768 | \$ 0 | \$ 184,768 |
| Less 5% Statutory Reduction | \$(1,500) | \$(10,008) | \$(10,008) | \$ 0 | \$(8,508) |
| Subtotal: | \$ 30,103,948 | \$ 31,207,539 | \$ 31,207,539 | \$ 0 | \$ 1,103,591 |
| Transfers In | \$ 114,750 | \$ 279,804 | \$ 279,804 | \$ 0 | \$ 165,054 |
| Fund Balance | \$ 16,634,054 | \$ 19,689,784 | \$ 19,778,507 | \$ 88,723 | \$ 3,144,453 |
| REVENUES TOTAL: | \$ 46,852,752 | \$ 51,177,127 | \$ 51,265,850 | \$ 88,723 | \$ 4,413,098 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 1,094,679 | \$ 1,108,536 | \$ 1,108,536 | \$ 0 | \$ 13,857 |
| Operating Expenses | \$ 27,830,007 | \$ 28,149,588 | \$ 28,149,588 | \$ 0 | \$ 319,581 |
| Capital Outlay | \$ 152,000 | \$ 289,807 | \$ 378,530 | \$ 88,723 | \$ 226,530 |
| Subtotal: | \$ 29,076,686 | \$ 29,547,931 | \$ 29,636,654 | \$ 88,723 | \$ 559,968 |
| Transfers Out | \$ 155,769 | \$ 245,693 | \$ 245,693 | \$ 0 | \$ 89,924 |
| Reserves - Operating | \$ 230,522 | \$ 239,591 | \$ 239,591 | \$ 0 | \$ 9,069 |
| Reserves - Capital | \$ 3,211,564 | \$ 1,159,838 | \$ 1,159,838 | \$ 0 | \$(2,051,726) |
| Reserves - Claims | \$ 14,178,211 | \$ 19,984,074 | \$ 19,984,074 | \$ 0 | \$ 5,805,863 |
| EXPENDITURES TOTAL: | \$ 46,852,752 | \$ 51,177,127 | \$ 51,265,850 | \$ 88,723 | \$ 4,413,098 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

501-WORKERS COMP INTERNAL SERVICE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 3,314,042 | \$ 3,184,857 | \$ 3,184,857 | \$ 0 | \$(129,185) |
| Miscellaneous Revenues | \$ 0 | \$ 14,617 | \$ 14,617 | \$ 0 | \$ 14,617 |
| Subtotal: | \$ 3,314,042 | \$ 3,199,474 | \$ 3,199,474 | \$ 0 | \$(114,568) |
| Fund Balance | \$ 2,919,105 | \$ 5,145,773 | \$ 5,145,773 | \$ 0 | \$ 2,226,668 |
| REVENUES TOTAL: | \$ 6,233,147 | \$ 8,345,247 | \$ 8,345,247 | \$ 0 | \$ 2,112,100 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 75,392 | \$ 70,326 | \$ 70,326 | \$ 0 | \$(5,066) |
| Operating Expenses | \$ 1,606,916 | \$ 1,532,716 | \$ 1,532,716 | \$ 0 | \$(74,200) |
| Subtotal: | \$ 1,682,308 | \$ 1,603,042 | \$ 1,603,042 | \$ 0 | \$(79,266) |
| Transfers Out | \$ 0 | \$ 85,504 | \$ 85,504 | \$ 0 | \$ 85,504 |
| Reserves - Operating | \$ 31,327 | \$ 27,893 | \$ 27,893 | \$ 0 | \$(3,434) |
| Reserves - Claims | \$ 4,519,512 | \$ 6,628,808 | \$ 6,628,808 | \$ 0 | \$ 2,109,296 |
| EXPENDITURES TOTAL: | \$ 6,233,147 | \$ 8,345,247 | \$ 8,345,247 | \$ 0 | \$ 2,112,100 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 3,528,134 | \$ 3,361,229 | \$ 3,361,229 | \$ 0 | \$(166,905) |
| Subtotal: | \$ 3,528,134 | \$ 3,361,229 | \$ 3,361,229 | \$ 0 | \$(166,905) |
| Fund Balance | \$ 2,617,327 | \$ 2,469,019 | \$ 2,469,019 | \$ 0 | \$(148,308) |
| REVENUES TOTAL: | \$ 6,145,461 | \$ 5,830,248 | \$ 5,830,248 | \$ 0 | \$(315,213) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 75,390 | \$ 70,331 | \$ 70,331 | \$ 0 | \$(5,059) |
| Operating Expenses | \$ 4,336,463 | \$ 3,851,747 | \$ 3,851,747 | \$ 0 | \$(484,716) |
| Subtotal: | \$ 4,411,853 | \$ 3,922,078 | \$ 3,922,078 | \$ 0 | \$(489,775) |
| Reserves - Operating | \$ 20,972 | \$ 19,611 | \$ 19,611 | \$ 0 | \$(1,361) |
| Reserves - Claims | \$ 1,712,636 | \$ 1,888,559 | \$ 1,888,559 | \$ 0 | \$ 175,923 |
| EXPENDITURES TOTAL: | \$ 6,145,461 | \$ 5,830,248 | \$ 5,830,248 | \$ 0 | \$(315,213) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 715,943 | \$ 801,045 | \$ 801,045 | \$ 0 | \$ 85,102 |
| Subtotal: | \$ 715,943 | \$ 801,045 | \$ 801,045 | \$ 0 | \$ 85,102 |
| Fund Balance | \$ 604,440 | \$ 450,416 | \$ 450,416 | \$ 0 | \$(154,024) |
| REVENUES TOTAL: | \$ 1,320,383 | \$ 1,251,461 | \$ 1,251,461 | \$ 0 | \$(68,922) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 58,842 | \$ 56,104 | \$ 56,104 | \$ 0 | \$(2,738) |
| Operating Expenses | \$ 853,276 | \$ 821,578 | \$ 821,578 | \$ 0 | \$(31,698) |
| Subtotal: | \$ 912,118 | \$ 877,682 | \$ 877,682 | \$ 0 | \$(34,436) |
| Transfers Out | \$ 8,492 | \$ 0 | \$ 0 | \$ 0 | \$(8,492) |
| Reserves - Operating | \$ 6,877 | \$ 11,113 | \$ 11,113 | \$ 0 | \$ 4,236 |
| Reserves - Claims | \$ 392,896 | \$ 362,666 | \$ 362,666 | \$ 0 | \$(30,230) |
| EXPENDITURES TOTAL: | \$ 1,320,383 | \$ 1,251,461 | \$ 1,251,461 | \$ 0 | \$(68,922) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|-----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 14,795,552 | \$ 19,222,859 | \$ 19,222,859 | \$ 0 | \$ 4,427,307 |
| Miscellaneous Revenues | \$ 30,000 | \$ 200,151 | \$ 200,151 | \$ 0 | \$ 170,151 |
| Less 5% Statutory Reduction | \$(1,500) | \$(10,008) | \$(10,008) | \$ 0 | \$(8,508) |
| Subtotal: | \$ 14,824,052 | \$ 19,413,002 | \$ 19,413,002 | \$ 0 | \$ 4,588,950 |
| Fund Balance | \$ 9,349,256 | \$ 9,703,756 | \$ 9,703,756 | \$ 0 | \$ 354,500 |
| REVENUES TOTAL: | \$ 24,173,308 | \$ 29,116,758 | \$ 29,116,758 | \$ 0 | \$ 4,943,450 |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 60,080 | \$ 57,245 | \$ 57,245 | \$ 0 | \$(2,835) |
| Operating Expenses | \$ 17,062,918 | \$ 18,319,865 | \$ 18,319,865 | \$ 0 | \$ 1,256,947 |
| Subtotal: | \$ 17,122,998 | \$ 18,377,110 | \$ 18,377,110 | \$ 0 | \$ 1,254,112 |
| Transfers Out | \$ 132,003 | \$ 142,823 | \$ 142,823 | \$ 0 | \$ 10,820 |
| Reserves - Operating | \$ 30,451 | \$ 33,808 | \$ 33,808 | \$ 0 | \$ 3,357 |
| Reserves - Claims | \$ 6,887,856 | \$ 10,563,017 | \$ 10,563,017 | \$ 0 | \$ 3,675,161 |
| EXPENDITURES TOTAL: | \$ 24,173,308 | \$ 29,116,758 | \$ 29,116,758 | \$ 0 | \$ 4,943,450 |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

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

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 636,259 | \$ 478,467 | \$ 478,467 | \$ 0 | \$(157,792) |
| Subtotal: | \$ 636,259 | \$ 478,467 | \$ 478,467 | \$ 0 | \$(157,792) |
| Fund Balance | \$ 627,527 | \$ 663,785 | \$ 663,785 | \$ 0 | \$ 36,258 |
| REVENUES TOTAL: | \$ 1,263,786 | \$ 1,142,252 | \$ 1,142,252 | \$ 0 | \$(121,534) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 58,842 | \$ 56,104 | \$ 56,104 | \$ 0 | \$(2,738) |
| Operating Expenses | \$ 533,799 | \$ 533,871 | \$ 533,871 | \$ 0 | \$ 72 |
| Subtotal: | \$ 592,641 | \$ 589,975 | \$ 589,975 | \$ 0 | \$(2,666) |
| Reserves - Operating | \$ 5,834 | \$ 11,253 | \$ 11,253 | \$ 0 | \$ 5,419 |
| Reserves - Claims | \$ 665,311 | \$ 541,024 | \$ 541,024 | \$ 0 | \$(124,287) |
| EXPENDITURES TOTAL: | \$ 1,263,786 | \$ 1,142,252 | \$ 1,142,252 | \$ 0 | \$(121,534) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)

Changes Between Stages

Fund 510 – Fleet Internal Service Fund

Revenues

- ✓ Fund Balance reflects an increase of \$88,723 to account for revised funding that will be carried forward from the prior fiscal year to continue/complete project construction.

Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$88,723 and accounts for funds that will be carried from Fiscal Year 2015 to continue with the following projects:
 - DPF Diesel Fuel Additive Pumps - \$75,000
 - Fleet Drive-On Lift - \$13,723

510-FLEET INTERNAL SERVICE FUND SUMMARY

| | FY15 Adopted Budget: | FY16 Tentative Budget: | FY16 Recommended Final Budget: | * Variance: | FY16 minus FY15: |
|----------------------------|-------------------------------------|---------------------------------------|---|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 7,085,518 | \$ 3,954,322 | \$ 3,954,322 | \$ 0 | \$(3,131,196) |
| Subtotal: | \$ 7,085,518 | \$ 3,954,322 | \$ 3,954,322 | \$ 0 | \$(3,131,196) |
| Transfers In | \$ 114,750 | \$ 279,804 | \$ 279,804 | \$ 0 | \$ 165,054 |
| Fund Balance | \$ 516,399 | \$ 1,257,035 | \$ 1,345,758 | \$ 88,723 | \$ 829,359 |
| REVENUES TOTAL: | \$ 7,716,667 | \$ 5,491,161 | \$ 5,579,884 | \$ 88,723 | \$(2,136,783) |
| EXPENDITURES: | | | | | |
| Personal Services | \$ 766,133 | \$ 798,426 | \$ 798,426 | \$ 0 | \$ 32,293 |
| Operating Expenses | \$ 3,436,635 | \$ 3,089,811 | \$ 3,089,811 | \$ 0 | \$(346,824) |
| Capital Outlay | \$ 152,000 | \$ 289,807 | \$ 378,530 | \$ 88,723 | \$ 226,530 |
| Subtotal: | \$ 4,354,768 | \$ 4,178,044 | \$ 4,266,767 | \$ 88,723 | \$(88,001) |
| Transfers Out | \$ 15,274 | \$ 17,366 | \$ 17,366 | \$ 0 | \$ 2,092 |
| Reserves - Operating | \$ 135,061 | \$ 135,913 | \$ 135,913 | \$ 0 | \$ 852 |
| Reserves - Capital | \$ 3,211,564 | \$ 1,159,838 | \$ 1,159,838 | \$ 0 | \$(2,051,726) |
| EXPENDITURES TOTAL: | \$ 7,716,667 | \$ 5,491,161 | \$ 5,579,884 | \$ 88,723 | \$(2,136,783) |

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY16 Recommended Final - FY16 Tentative)



OSCEOLA COUNTY
Office of Management & Budget
1 Courthouse Square, Suite 2100
Kissimmee, FL 34741
(407) 742-1800

Amanda Clavijo, OMB Director

TO: Honorable Chairman and County Commissioners

THROUGH: Donald S. Fisher, County Manager
Beth A. Knight, Deputy County Manager
Donna L. Renberg, Assistant County Manager

FROM: Amanda Clavijo, OMB Director

DATE: September 17, 2015

RE: Proposed FY16 Osceola County Organizational Chart

In accordance with Chapter One of the Administrative Code, Section 1.2, please find attached the proposed FY16 Osceola County Organizational Chart which provides for 1424.6 Full Time Equivalent positions.

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