



OSCEOLA
COUNTY *be first
to what's next.*

TENTATIVE BUDGET FISCAL YEAR 2025



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TO: Honorable Chair and County Commissioners
THROUGH: Don Fisher, County Manager
FROM: Matt Fuhrer, OMB Director
DATE: August 31, 2024
RE: Fiscal Year 2025 (FY25) Tentative Budget



In preparation for the First Public Hearing, we are pleased to submit the FY25 Tentative Budget. As described in detail below, subsequent to the Recommended Budget in July, there have been changes resulting in a submitted Tentative Budget of \$2,942,181,194. This is an adjustment of \$978,582,117 from the Recommended Budget and a change of \$313,688,279 from the FY24 Adopted Budget. The most notable change from the Recommended budget in July is the incorporation of the ongoing grants and capital projects into the FY25 Tentative Budget. These transactions account for \$936,493,949 of the total change from the Recommended Budget. Additionally, the Tentative Budget reflects revisions to revenue and fund balance projections along with updates to the overhead allocations and personnel changes. The Tentative Budget continues to reflect a commitment to a high level of service to the citizens while maintaining millage rate stability for the past 14 years.

COUNTYWIDE BUDGET SUMMARY - FY25 TENTATIVE BUDGET:

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY24 Adopted Budget, reports are attached to this memorandum that identify both variances. In particular, the first document attached to this memorandum is a Countywide Budget Summary. This report provides a comparison from the FY24 Adopted Budget to the FY25 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled “* **Variance.**” This column is the Tentative Budget minus the Recommended Budget.

It is important to note that all funds reflect the ongoing grants/contractual services and capital projects along with changes in personnel services as a result of employee health/dental plan selections during Open Enrollment and personnel allocation changes. Operating changes not specifically noted within the fund summary include overhead and insurance allocations. Staff also reviewed prior Fund Balance and Revenue projections, recently published Department of Revenue (DOR) projections, and additional receipts in order to continue to evaluate projections with the most recent available data. Additionally, reserves were adjusted in accordance with the Budget Policy after changes were made. As a result of the totality of the changes, staff respectfully submits the following summary to aid in the review of the reports.

COUNTYWIDE REVENUES: For the Tentative Budget, when compared to the Recommended Budget, there is an adjustment in revenues of \$978,582,117 which is primarily due to the revenue supporting the ongoing grant and capital projects being included at this stage of the budget development process.

Changes that are not a result of ongoing capital projects and grants/contractual obligations are identified below:

- Ad Valorem was reduced slightly from Recommended consistent with the proposed Millage Rates and distributed TRIM notice received by residents in late August.
- Other Taxes has no changes from the Recommended Budget.
- Permits, Fees, and Special Assessments increased overall due to the inclusion of the ongoing transportation projects associated with the Mobility Fee Funds even when including a reduction in the Local Provider Participation Program.
- Intergovernmental Revenue reflects an increase primarily due to the inclusion of ongoing capital projects and grants.
- Charges for Services increased as a result of the addition of ongoing NeoCity projects associated with the Cornerstone Contract and adjustments from employee plan selections during Open Enrollment, including all new FTE requests at the full benefit rate.
- Judgements, Fines & Forfeits increased slightly due to the additional Red Light Camera projected revenue associated with the newly implemented School Zone Speed Detection Program.
- Miscellaneous Revenues increased primarily due to a revised County EMS revenue projection.
- Transfers In increased primarily due to the allocation of funding into the designated categories as a result of the Johnson University property purchase.
- Other Sources increased due to the ongoing capital projects and grants primarily related to the Impact Fee Funds, Mobility Fee Funds and the Local Option Infrastructure Sales Tax Fund.
- Fund Balance increased due to the ongoing capital projects and grants.

COUNTYWIDE EXPENDITURES:

- The Tentative Budget now reflects adjustments due to employee plan selections during Open Enrollment.
- Operating adjustments since the Recommended Budget are primarily Overhead Allocations for the Internal Service Funds; inclusion of the Tax Collector’s budget request for FY25; and finalization of the allocation of property and general liability insurances across the different Funds and departments. In addition, the following changes occurred:
 - General Fund (001) – Small machine mowing contractual increase \$300K;
 - Tourism Development Tax Fund (106) – reduction in promotional activities for Osceola Heritage Park events: \$500K;
 - Section 8 Fund (168) - Increased the amount of HUD portable vouchers: \$4M; and
- Capital Outlay increased from the Recommended Budget due to ongoing projects and grants, which also includes the Multipurpose Community Facilities Program Grant for \$4M and IT-related software for \$1M.
- Debt Service was adjusted just over \$900K based on the Toho Water Authority Interlocal Agreement.
- Grants and Aids were revised to include adjustments related to the estimated carry-forward of remaining grant balances including the remaining ARPA funds.

- Transfers Out increased primarily due to the allocation of funding into the designated categories as a result of the Johnson University property purchase.
- Reserves continue to be set in accordance with Policy, State Statutes, actuarial reports, approved agreements, and bond covenants. Funds remain set aside for disaster recovery expenses pending reimbursement from FEMA. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
 - Reserves - Operating, Claims, and Stability were all adjusted in accordance with the requirements within each specific Fund;
 - Reserves – Debt have been adjusted in accordance with bond requirements resulting in a decrease of just over \$2.7M due primarily to the reduction of the bond reserve in the Capital Improvement Revenue Bond (CIRB) 2019;
 - Reserves – Capital increased over \$19M primarily due to revised Fund Balance projections which are allocated in Reserves for future capital projects;
 - Reserves – Claims were adjusted in accordance with the adjustments to Fund Balance for future claims;
 - Reserves – Assigned decreased just over \$14M primarily due to the previously mentioned allocation of funds into designated categories as a result of the Johnson University property purchase;
 - Reserves – Restricted increased just over \$3M due to an increase in the Tourist Development Tax Fund and Solid Waste Fund;
 - Reserves – Stability increased just over \$2.5M due to the increase in the General Fund, Tourist Development Tax Funds and the Library District Fund.

FUND SUMMARY GROUPS - FY25 TENTATIVE BUDGET:

Immediately following the Countywide Budget Summary are the Fund Summary Groups. These reports are presented in the same format as the Countywide Budget Summary and are summarized below. Since some of the impacts for Countywide also impact the individual Fund Groups, the following will attempt to specifically identify what is unique to the Fund Group to avoid duplication.

GENERAL FUNDS: The General Funds include Fund 001 - General Fund and the sub-fund for the Dedicated Ad Valorem Tax (DAT). Cumulatively, the Tentative Budget for these two Funds for FY25 is \$682,844,883 which is an adjustment of \$14,511,393 from the Recommended FY25 Budget. The Designated Ad Valorem Tax Fund (\$44,805,407) is dedicated to transportation needs and only accounts for the transfer to Fund 102-Transportation Trust Fund and is also reflected in the Transfers-Out line in the General Fund, the rest of this section will specifically speak to Fund 001 - General Fund as compared to the Recommended Budget submitted in July.

Revenues: Consistent with the changes that were implemented and noted under the Countywide discussion.

Expenditures:

- There were no changes to Personnel Services other than those noted in the Countywide summary.

- Operating Expenses increased from the Recommended Budget by approximately \$1.6M due to the updated small machine mowing contracts, an updated Medical Examiner budget, and \$343K due to the inclusion of the Tax Collector's submitted budget to reflect their FY25 request and overhead allocations.
- Capital Outlay increased by \$5.9M from the Recommended Budget due to the inclusion of the ongoing capital projects.
- Debt Service increased \$919K based on updated debt service schedules.
- Transfers Out has decreased over \$6.4M due to debt obligations, reduction to the Designated Ad Valorem Tax, and the updated Lynx partner allocation.
- Reserves were adjusted in accordance with the Budget Policy and overall increased over \$11M in large part due to the increase in Reserves Operating and an increase of \$1.6M in Reserves Stability.

SPECIAL REVENUE FUNDS: Each of the County's Special Revenue Funds are detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds \$1,204,670,141 is an adjustment of \$412,109,380 more than the FY25 Recommended Budget and more than \$107,844,334 over the FY24 Adopted Budget.

Revenues: With the inclusion of the ongoing grant and capital projects, there is an increase in the Special Revenue funds due to adjustments to intergovernmental revenue and Fund Balance, the following changes are specific to the Special Revenue Funds from the Recommended Budget submitted in July:

- Ad Valorem Taxes reflects a slight change from the Recommended Budget in correlation to the proposed Millage Rates and distributed TRIM notice.
- Other Taxes, which includes Tourist Development Taxes, reflects no changes from the Recommended Budget.
- Permits, Fees & Special Assessments increased as a result of ongoing grants and capital projects.
- Intergovernmental Revenue reflects an increase due to the inclusion of the ongoing capital projects and grants.
- Charges for Services reflect an increase of just more than \$189K due to a revised projection for fire plan review fees and Clerk of the Circuit Court revised service charges.
- Miscellaneous Revenues increased slightly due to adjustments to revenue projections.
- Transfers In decreased just over \$2M primarily due to a revised LYNX partner allocation amount.
- The increases in Fund Balance are due primarily to increases associated with ongoing grants and projects included in the Tentative Budget.

Expenditures:

- Personnel Services reflects an increase primarily due to the carry forward of the Assistance to Firefighters Grant Program and adjustments to employee plan selections during Open Enrollment.
- Operating increased over \$19M primarily due to ongoing grants associated with stormwater drainage improvements, ARPA balances, as well as overhead allocations, and property & liability insurances.

- Capital Outlay increased over \$379M due primarily to the carry forward of ongoing transportation projects along with parks and TDT projects.
- Grants & Aids increased \$1.6M due to the carry forward of ARPA balances.
- Transfers Out increased from the Recommended budget primarily due to the transfer out to the Fire Capital Fund from the Countywide Fire Fund associated with new station construction.
- Reserves increased from the Recommended Budget primarily due to revised projections. Additionally, reserves were adjusted in accordance with the Budget Policy or specific requirements of the funding source.

DEBT SERVICE FUNDS: The County's Debt Service Funds establish payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget. Between the Recommended and Tentative Budgets, Fund Balance projections were revised resulting in an overall reduction of over \$2.7M.

CAPITAL PROJECT FUNDS: The County's Capital Project Funds account for management of the County's capital projects. These Funds are separated in accordance with the different funding sources and currently reflect an adjustment from the Recommended Budget of approximately \$549M as a result of ongoing capital projects and grants. In an effort to ensure funding availability, the following projects are included in the FY25 budget but shall only be authorized to proceed when revenue availability is confirmed.

- Compact Rapid Deployable WiFi Mobile Unit, \$91K
- Corrections - HVAC Control System Tracer, \$125K
- Courthouse Square Fire Alarm Panels, \$205K
- Emergency Operations Center Facility Modifications, \$500K
- Jail Control Room Interface Rehab, \$1.3M
- Sheriff's Admin Space Modifications, \$750K

ENTERPRISE FUNDS: The County has two Enterprise Funds – Landfill / Solid Waste and Osceola Parkway. The Solid Waste fund changed approximately \$3M from the Recommended Budget primarily due to the adjustment to the assessment revenue to match the revenue generated by the rate and units approved by the Board. Osceola Parkway changed approximately \$1M primarily associated with ongoing capital projects such as the toll facility upgrades and intelligent transportation system improvements.

INTERNAL SERVICE FUNDS: The Internal Service Funds account for goods and services provided to County departments on a cost reimbursement basis. Since the Recommended Budget, several of these Funds were impacted due to the completion of Open Enrollment. As a result of plan selections and required Reserve accounts, Charges for Services have been adjusted.

The Open Enrollment changes also impacted Expenditures as Personnel Services decreased slightly due to employee plan selections. Operating Expenses were adjusted as a result of overhead allocations. Fund Balance was revised based on updated projections. Reserves were adjusted in accordance with the Budget Policy and with the actuarial studies.

CONCLUSION: Within the Fund Groups are a number of individual, balanced Funds that are accounted for separately based on their specific requirements. As a result, in addition to the information provided in this memorandum, the FY25 Tentative Budget Book also includes the following for each Fund:

- 1) A Summary of the Major Trends/Issues impacting each Fund and highlights of the changes since the Recommended Budget;
- 2) A Fund Summary by Category, as well as a Departmental Summary for General Fund departments; and
- 3) Fund Information by Account.

As noted in the beginning of this memorandum, the reports will provide a comparison from the FY24 Adopted Budget to the FY25 Tentative Budget and identification of changes made to the budget since the Recommended Budget through the shaded column that is labeled “***Variance.**”

The FY25 Tentative Budget changed by \$978,582,117 since the Recommended Budget was presented in July and reflects an adjustment from the FY24 Adopted Budget of \$313,688,279 for a total Tentative Budget of \$2,942,181,194. The inclusion of the ongoing grants/contractual services and capital projects within the Tentative Budget enables a more accurate presentation of the FY25 Budget. In addition, the other changes can be reconciled through the aforementioned adjustments to revenue projections, Personnel Services, Operating, Capital, and Debt Service.

As always, should you have any questions related to the Tentative Budget, staff will make themselves available to assist.

Countywide Budget Summary

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 371,650,245	\$ 420,720,275	\$ 420,720,274	\$ (1)	\$ 49,070,029
PY Delinquent Ad Valorem Tax	\$ 63,358	\$ 70,009	\$ 70,009	\$ 0	\$ 6,651
Other Taxes	\$ 155,125,716	\$ 167,583,021	\$ 167,583,021	\$ 0	\$ 12,457,305
Permits, Fees & Special Assessments	\$ 230,422,574	\$ 200,512,689	\$ 231,686,085	\$ 31,173,396	\$ 1,263,511
Intergovernmental Revenue	\$ 366,610,352	\$ 118,896,362	\$ 261,153,330	\$ 142,256,968	\$(105,457,022)
Charges For Services	\$ 104,281,122	\$ 116,060,572	\$ 160,969,970	\$ 44,909,398	\$ 56,688,848
Judgment, Fines & Forfeits	\$ 2,167,215	\$ 2,556,721	\$ 2,738,028	\$ 181,307	\$ 570,813
Miscellaneous Revenues	\$ 38,488,162	\$ 15,019,161	\$ 15,923,600	\$ 904,439	\$(22,564,562)
Less 5% Statutory Reduction	\$(40,070,435)	\$(45,407,912)	\$(44,165,310)	\$ 1,242,602	\$(4,094,875)
Subtotal	\$ 1,228,738,309	\$ 996,010,898	\$ 1,216,679,007	\$ 220,668,109	\$(12,059,302)
Transfers In	\$ 155,544,838	\$ 253,188,941	\$ 264,914,815	\$ 11,725,874	\$ 109,369,977
Other Sources	\$ 28,699,799	\$ 37,311,014	\$ 42,260,350	\$ 4,949,336	\$ 13,560,551
Fund Balance	\$ 1,215,509,969	\$ 677,088,224	\$ 1,418,327,022	\$ 741,238,798	\$ 202,817,053
REVENUES TOTAL:	\$ 2,628,492,915	\$ 1,963,599,077	\$ 2,942,181,194	\$ 978,582,117	\$ 313,688,279
EXPENDITURES:					
Personnel Services	\$ 188,143,601	\$ 199,565,682	\$ 201,872,733	\$ 2,307,051	\$ 13,729,132
Operating Expenses	\$ 463,680,260	\$ 467,001,233	\$ 487,985,535	\$ 20,984,302	\$ 24,305,275
Capital Outlay	\$ 1,009,863,125	\$ 168,712,716	\$ 1,090,294,038	\$ 921,581,322	\$ 80,430,913
Debt Service	\$ 62,184,798	\$ 63,678,550	\$ 64,598,109	\$ 919,559	\$ 2,413,311
Grants and Aids	\$ 40,409,736	\$ 44,224,790	\$ 46,579,723	\$ 2,354,933	\$ 6,169,987
Subtotal	\$ 1,764,281,520	\$ 943,182,971	\$ 1,891,330,138	\$ 948,147,167	\$ 127,048,618
Transfers Out	\$ 277,851,815	\$ 381,300,909	\$ 393,088,841	\$ 11,787,932	\$ 115,237,026
Reserves - Operating	\$ 150,729,382	\$ 161,422,238	\$ 170,831,975	\$ 9,409,737	\$ 20,102,593
Reserves - Debt	\$ 67,867,179	\$ 61,545,761	\$ 58,785,747	\$(2,760,014)	\$(9,081,432)
Reserves - Capital	\$ 184,050,197	\$ 214,420,207	\$ 233,815,486	\$ 19,395,279	\$ 49,765,289
Reserves - Claims	\$ 13,429,009	\$ 14,671,448	\$ 15,946,221	\$ 1,274,773	\$ 2,517,212
Reserves - Assigned	\$ 74,608,754	\$ 63,810,492	\$ 49,495,247	\$(14,315,245)	\$(25,113,507)
Reserves - Restricted	\$ 36,784,037	\$ 81,544,218	\$ 84,627,259	\$ 3,083,041	\$ 47,843,222
Reserves - Stability	\$ 58,891,022	\$ 41,700,833	\$ 44,260,280	\$ 2,559,447	\$(14,630,742)
EXPENDITURES TOTAL:	\$ 2,628,492,915	\$ 1,963,599,077	\$ 2,942,181,194	\$ 978,582,117	\$ 313,688,279

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

GENERAL FUND – FUND GROUP

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 310,471,638	\$ 351,591,215	\$ 351,591,215	\$ 0	\$ 41,119,577
PY Delinquent Ad Valorem Tax	\$ 57,858	\$ 67,009	\$ 67,009	\$ 0	\$ 9,151
Other Taxes	\$ 27,089,423	\$ 33,028,708	\$ 33,028,708	\$ 0	\$ 5,939,285
Permits, Fees & Special Assessments	\$ 8,413,347	\$ 8,205,167	\$ 7,732,958	\$(472,209)	\$(680,389)
Intergovernmental Revenue	\$ 49,762,983	\$ 49,378,793	\$ 50,282,955	\$ 904,162	\$ 519,972
Charges For Services	\$ 1,968,201	\$ 1,652,387	\$ 1,729,709	\$ 77,322	\$(238,492)
Judgment, Fines & Forfeits	\$ 996,657	\$ 1,024,296	\$ 1,037,141	\$ 12,845	\$ 40,484
Miscellaneous Revenues	\$ 2,831,235	\$ 9,201,934	\$ 9,201,934	\$ 0	\$ 6,370,699
Less 5% Statutory Reduction	\$(19,333,911)	\$(21,907,770)	\$(21,925,825)	\$(18,055)	\$(2,591,914)
Subtotal:	\$ 382,257,431	\$ 432,241,739	\$ 432,745,804	\$ 504,065	\$ 50,488,373
Transfers In	\$ 37,435,673	\$ 83,319,575	\$ 82,478,958	\$(840,617)	\$ 45,043,285
Other Sources	\$ 4,688,211	\$ 5,156,274	\$ 5,002,526	\$(153,748)	\$ 314,315
Fund Balance	\$ 161,934,790	\$ 147,615,902	\$ 162,617,595	\$ 15,001,693	\$ 682,805
REVENUES TOTAL:	\$ 586,316,105	\$ 668,333,490	\$ 682,844,883	\$ 14,511,393	\$ 96,528,778
EXPENDITURES:					
Personnel Services	\$ 85,150,621	\$ 90,245,653	\$ 90,901,275	\$ 655,622	\$ 5,750,654
Operating Expenses	\$ 101,435,284	\$ 118,980,661	\$ 120,590,270	\$ 1,609,609	\$ 19,154,986
Capital Outlay	\$ 12,628,713	\$ 3,737,989	\$ 9,718,254	\$ 5,980,265	\$(2,910,459)
Debt Service	\$ 2,469,003	\$ 2,858,058	\$ 3,777,617	\$ 919,559	\$ 1,308,614
Grants and Aids	\$ 35,210,150	\$ 38,910,836	\$ 39,594,696	\$ 683,860	\$ 4,384,546
Subtotal:	\$ 236,893,771	\$ 254,733,197	\$ 264,582,112	\$ 9,848,915	\$ 27,688,341
Transfers Out	\$ 231,958,517	\$ 298,221,388	\$ 291,801,026	\$(6,420,362)	\$ 59,842,509
Reserves - Operating	\$ 76,671,673	\$ 80,591,928	\$ 90,065,646	\$ 9,473,718	\$ 13,393,973
Reserves - Debt	\$ 663,276	\$ 857,801	\$ 857,801	\$ 0	\$ 194,525
Reserves - Capital	\$ 13,168,314	\$ 309,181	\$ 309,181	\$ 0	\$(12,859,133)
Reserves - Assigned	\$ 17,831,018	\$ 19,275,595	\$ 19,275,595	\$ 0	\$ 1,444,577
Reserves - Restricted	\$ 3,001,172	\$ 8,000,000	\$ 8,000,000	\$ 0	\$ 4,998,828
Reserves - Stability	\$ 6,128,364	\$ 6,344,400	\$ 7,953,522	\$ 1,609,122	\$ 1,825,158
EXPENDITURES TOTAL:	\$ 586,316,105	\$ 668,333,490	\$ 682,844,883	\$ 14,511,393	\$ 96,528,778

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

SPECIAL REVENUE FUND GROUP					
	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 58,032,283	\$ 65,624,658	\$ 65,624,657	\$(1)	\$ 7,592,374
PY Delinquent Ad Valorem Tax	\$ 5,500	\$ 3,000	\$ 3,000	\$ 0	\$(2,500)
Other Taxes	\$ 81,776,635	\$ 83,506,991	\$ 83,506,991	\$ 0	\$ 1,730,356
Permits, Fees & Special Assessments	\$ 185,708,935	\$ 153,205,178	\$ 184,962,093	\$ 31,756,915	\$(746,842)
Intergovernmental Revenue	\$ 162,887,207	\$ 69,517,569	\$ 210,870,375	\$ 141,352,806	\$ 47,983,168
Charges For Services	\$ 26,268,389	\$ 27,528,396	\$ 27,718,045	\$ 189,649	\$ 1,449,656
Judgment, Fines & Forfeits	\$ 1,170,558	\$ 1,532,425	\$ 1,700,887	\$ 168,462	\$ 530,329
Miscellaneous Revenues	\$ 5,014,248	\$ 4,917,553	\$ 5,811,992	\$ 894,439	\$ 797,744
Less 5% Statutory Reduction	\$(15,366,594)	\$(17,239,601)	\$(16,067,781)	\$ 1,171,820	\$(701,187)
Subtotal:	\$ 505,497,161	\$ 388,596,169	\$ 564,130,259	\$ 175,534,090	\$ 58,633,098
Transfers In	\$ 58,992,496	\$ 105,431,039	\$ 102,941,653	\$(2,489,386)	\$ 43,949,157
Other Sources	\$ 6,950,208	\$ 10,689,471	\$ 13,136,779	\$ 2,447,308	\$ 6,186,571
Fund Balance	\$ 525,385,942	\$ 287,844,082	\$ 524,461,450	\$ 236,617,368	\$(924,492)
REVENUES TOTAL	\$ 1,096,825,807	\$ 792,560,761	1,204,670,141	\$ 412,109,380	\$ 107,844,334
EXPENDITURES:					
Personnel Services	\$ 98,243,093	\$ 104,213,791	\$ 105,990,593	\$ 1,776,802	\$ 7,747,500
Operating Expenses	\$ 284,736,672	\$ 263,680,897	\$ 283,327,301	\$ 19,646,404	\$(1,409,371)
Capital Outlay	\$ 404,511,092	\$ 73,820,850	\$ 453,094,241	\$ 379,273,391	\$ 48,583,149
Debt Service	\$ 7,736,939	\$ 8,894,928	\$ 8,894,928	\$ 0	\$ 1,157,989
Grants and Aids	\$ 5,199,586	\$ 5,313,954	\$ 6,985,027	\$ 1,671,073	\$ 1,785,441
Subtotal:	\$ 800,427,382	\$ 455,924,420	\$ 858,292,090	\$ 402,367,670	\$ 57,864,708
Transfers Out	\$ 28,210,285	\$ 63,875,703	\$ 67,753,291	\$ 3,877,588	\$ 39,543,006
Reserves - Operating	\$ 63,444,750	\$ 70,143,969	\$ 70,108,829	\$(35,140)	\$ 6,664,079
Reserves - Debt	\$ 5,276,799	\$ 4,986,960	\$ 4,986,960	\$ 0	\$(289,839)
Reserves - Capital	\$ 120,973,167	\$ 104,421,109	\$ 108,279,430	\$ 3,858,321	\$(12,693,737)
Reserves - Assigned	\$ 7,787,147	\$ 1,510,000	\$ 1,510,000	\$ 0	\$(6,277,147)
Reserves - Restricted	\$ 17,943,619	\$ 56,342,167	\$ 57,432,783	\$ 1,090,616	\$ 39,489,164
Reserves - Stability	\$ 52,762,658	\$ 35,356,433	\$ 36,306,758	\$ 950,325	\$(16,455,900)
EXPENDITURES TOTAL	\$ 1,096,825,807	\$ 792,560,761	1,204,670,141	\$ 412,109,380	\$ 107,844,334

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

DEBT SERVICE FUND GROUP					
	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,146,324	\$ 3,504,402	\$ 3,504,402	\$ 0	\$ 358,078
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 88,759	\$ 12,500	\$ 12,500	\$ 0	\$(76,259)
Less 5% Statutory Reduction	\$(176,754)	\$(190,845)	\$(190,845)	\$ 0	\$(14,091)
Subtotal:	\$ 3,358,329	\$ 3,626,057	\$ 3,626,057	\$ 0	\$ 267,728
Transfers In	\$ 35,045,832	\$ 29,251,330	\$ 26,257,683	\$(2,993,647)	\$(8,788,149)
Fund Balance	\$ 38,813,431	\$ 36,860,707	\$ 37,106,243	\$ 245,536	\$(1,707,188)
REVENUES TOTAL:	\$ 77,217,592	\$ 69,738,094	\$ 66,989,983	\$(2,748,111)	\$(10,227,609)
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 79,285	\$ 71,296	\$ 70,089	\$(1,207)	\$(9,196)
Debt Service	\$ 39,994,369	\$ 39,827,600	\$ 39,827,600	\$ 0	\$(166,769)
Subtotal:	\$ 40,073,654	\$ 39,898,896	\$ 39,897,689	\$(1,207)	\$(175,965)
Transfers Out	\$ 312,613	\$ 33,306	\$ 46,416	\$ 13,110	\$(266,197)
Reserves - Debt	\$ 36,831,325	\$ 29,805,892	\$ 27,045,878	\$(2,760,014)	\$(9,785,447)
EXPENDITURES TOTAL:	\$ 77,217,592	\$ 69,738,094	\$ 66,989,983	\$(2,748,111)	\$(10,227,609)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

CAPITAL PROJECTS FUND GROUP					
	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Other Taxes	\$ 46,259,658	\$ 51,047,322	\$ 51,047,322	\$ 0	\$ 4,787,664
Intergovernmental Revenue	\$ 153,960,162	\$ 0	\$ 0	\$ 0	\$(153,960,162)
Charges For Services	\$ 0	\$ 0	\$ 42,960,602	\$ 42,960,602	\$ 42,960,602
Miscellaneous Revenues	\$ 29,661,261	\$ 0	\$ 0	\$ 0	\$(29,661,261)
Less 5% Statutory Reduction	\$(2,312,983)	\$(2,552,366)	\$(2,552,366)	\$ 0	\$(239,383)
Subtotal:	\$ 227,568,098	\$ 48,494,956	\$ 91,455,558	\$ 42,960,602	\$(136,112,540)
Transfers In	\$ 24,070,837	\$ 35,186,997	\$ 53,236,521	\$ 18,049,524	\$ 29,165,684
Other Sources	\$ 16,520,380	\$ 20,772,174	\$ 23,375,168	\$ 2,602,994	\$ 6,854,788
Fund Balance	\$ 389,841,183	\$ 76,609,154	\$ 562,332,110	\$ 485,722,956	\$ 172,490,927
REVENUES TOTAL:	\$ 658,000,498	\$ 181,063,281	\$ 730,399,357	\$ 549,336,076	\$ 72,398,859
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 588,890,925	\$ 87,455,282	\$ 622,406,516	\$ 534,951,234	\$ 33,515,591
Debt Service	\$ 2,656,802	\$ 2,705,153	\$ 2,705,153	\$ 0	\$ 48,351
Subtotal:	\$ 591,547,727	\$ 90,160,435	\$ 625,111,669	\$ 534,951,234	\$ 33,563,942
Transfers Out	\$ 14,969,757	\$ 16,953,448	\$ 31,261,044	\$ 14,307,596	\$ 16,291,287
Reserves - Operating	\$ 760,489	\$ 199,512	\$ 199,512	\$ 0	\$(560,977)
Reserves - Debt	\$ 1,328,402	\$ 1,138,832	\$ 1,138,832	\$ 0	\$(189,570)
Reserves - Capital	\$ 17,162,880	\$ 46,345,503	\$ 60,737,994	\$ 14,392,491	\$ 43,575,114
Reserves - Assigned	\$ 32,231,243	\$ 26,265,551	\$ 11,950,306	\$(14,315,245)	\$(20,280,937)
EXPENDITURES TOTAL:	\$ 658,000,498	\$ 181,063,281	\$ 730,399,357	\$ 549,336,076	\$ 72,398,859

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

ENTERPRISE FUNDS FUND GROUP

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 36,000,292	\$ 38,802,344	\$ 38,691,034	\$(111,310)	\$ 2,690,742
Charges For Services	\$ 20,710,890	\$ 28,584,330	\$ 28,584,330	\$ 0	\$ 7,873,440
Miscellaneous Revenues	\$ 23,994	\$ 27,174	\$ 27,174	\$ 0	\$ 3,180
Less 5% Statutory Reduction	\$(2,836,760)	\$(3,370,692)	\$(3,365,127)	\$ 5,565	\$(528,367)
Subtotal:	\$ 53,898,416	\$ 64,043,156	\$ 63,937,411	\$(105,745)	\$ 10,038,995
Other Sources	\$ 541,000	\$ 363,473	\$ 416,255	\$ 52,782	\$(124,745)
Fund Balance	\$ 81,791,309	\$ 104,938,689	\$ 109,191,663	\$ 4,252,974	\$ 27,400,354
REVENUES TOTAL:	\$ 136,230,725	\$ 169,345,318	\$ 173,545,329	\$ 4,200,011	\$ 37,314,604
EXPENDITURES:					
Personnel Services	\$ 2,094,377	\$ 2,305,612	\$ 2,266,183	\$(39,429)	\$ 171,806
Operating Expenses	\$ 33,374,138	\$ 36,031,065	\$ 35,941,297	\$(89,768)	\$ 2,567,159
Capital Outlay	\$ 3,478,749	\$ 3,368,973	\$ 4,590,130	\$ 1,221,157	\$ 1,111,381
Debt Service	\$ 9,301,070	\$ 9,366,195	\$ 9,366,195	\$ 0	\$ 65,125
Subtotal:	\$ 48,248,334	\$ 51,071,845	\$ 52,163,805	\$ 1,091,960	\$ 3,915,471
Transfers Out	\$ 1,408,478	\$ 912,172	\$ 912,172	\$ 0	\$(496,306)
Reserves - Operating	\$ 9,829,470	\$ 10,463,829	\$ 10,434,988	\$(28,841)	\$ 605,518
Reserves - Debt	\$ 23,754,069	\$ 24,716,353	\$ 24,716,353	\$ 0	\$ 962,284
Reserves - Capital	\$ 32,745,836	\$ 63,344,414	\$ 64,488,881	\$ 1,144,467	\$ 31,743,045
Reserves - Assigned	\$ 16,759,346	\$ 16,759,346	\$ 16,759,346	\$ 0	\$ 0
Reserves - Restricted	\$ 3,485,192	\$ 2,077,359	\$ 4,069,784	\$ 1,992,425	\$ 584,592
EXPENDITURES TOTAL:	\$ 136,230,725	\$ 169,345,318	\$ 173,545,329	\$ 4,200,011	\$ 37,314,604

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

INTERNAL SERVICES FUND GROUP					
	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Charges For Services	\$ 55,333,642	\$ 58,295,459	\$ 59,977,284	\$ 1,681,825	\$ 4,643,642
Miscellaneous Revenues	\$ 868,665	\$ 860,000	\$ 870,000	\$ 10,000	\$ 1,335
<u>Less 5% Statutory Reduction</u>	<u>\$(43,433)</u>	<u>\$(146,638)</u>	<u>\$(63,366)</u>	<u>\$ 83,272</u>	<u>\$(19,933)</u>
Subtotal:	\$ 56,158,874	\$ 59,008,821	\$ 60,783,918	\$ 1,775,097	\$ 4,625,044
Other Sources	\$ 0	\$ 329,622	\$ 329,622	\$ 0	\$ 329,622
<u>Fund Balance</u>	<u>\$ 17,743,314</u>	<u>\$ 23,219,690</u>	<u>\$ 22,617,961</u>	<u>\$(601,729)</u>	<u>\$ 4,874,647</u>
REVENUES TOTAL:	<u>\$ 73,902,188</u>	<u>\$ 82,558,133</u>	<u>\$ 83,731,501</u>	<u>\$ 1,173,368</u>	<u>\$ 9,829,313</u>
<u>EXPENDITURES:</u>					
Personnel Services	\$ 2,655,510	\$ 2,800,626	\$ 2,714,682	\$(85,944)	\$ 59,172
Operating Expenses	\$ 44,054,881	\$ 48,237,314	\$ 48,056,578	\$(180,736)	\$ 4,001,697
Capital Outlay	\$ 353,646	\$ 329,622	\$ 484,897	\$ 155,275	\$ 131,251
<u>Debt Service</u>	<u>\$ 26,615</u>	<u>\$ 26,616</u>	<u>\$ 26,616</u>	<u>\$ 0</u>	<u>\$ 1</u>
Subtotal:	\$ 47,090,652	\$ 51,394,178	\$ 51,282,773	\$(111,405)	\$ 4,192,121
Transfers Out	\$ 992,165	\$ 1,304,892	\$ 1,314,892	\$ 10,000	\$ 322,727
Reserves - Operating	\$ 23,000	\$ 23,000	\$ 23,000	\$ 0	\$ 0
Reserves - Debt	\$ 13,308	\$ 39,923	\$ 39,923	\$ 0	\$ 26,615
Reserves - Claims	\$ 13,429,009	\$ 14,671,448	\$ 15,946,221	\$ 1,274,773	\$ 2,517,212
<u>Reserves - Restricted</u>	<u>\$ 12,354,054</u>	<u>\$ 15,124,692</u>	<u>\$ 15,124,692</u>	<u>\$ 0</u>	<u>\$ 2,770,638</u>
EXPENDITURES TOTAL:	<u>\$ 73,902,188</u>	<u>\$ 82,558,133</u>	<u>\$ 83,731,501</u>	<u>\$ 1,173,368</u>	<u>\$ 9,829,313</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 001 - General Fund				
Administration Building - 3rd Floor Reconfiguration - Public Defender	\$ -	\$ 46,530	\$ -	\$ 46,530
Administration Building - 4th Floor Reconfiguration	\$ -	\$ 43,735	\$ -	\$ 43,735
Animal Services - Digital Imaging Equipment	\$ -	\$ 57,000	\$ -	\$ 57,000
Animal Services - Replace Generators	\$ -	\$ 75,000	\$ -	\$ 75,000
Community Development - GPS Unit FY24	\$ -	\$ 60,000	\$ -	\$ 60,000
Community Development - Permit Office Renovation	\$ -	\$ 16,625	\$ -	\$ 16,625
Corrections - 110 W Neptune Renovations	\$ -	\$ 196,267	\$ -	\$ 196,267
Corrections - Fire Alarm Replacement	\$ -	\$ 43,870	\$ -	\$ 43,870
Corrections - Replace HVAC RTUs	\$ -	\$ 483,814	\$ -	\$ 483,814
Corrections - Vehicles & Equipment	\$ -	\$ 109,937	\$ -	\$ 109,937
Courthouse Elevator Re-build	\$ -	\$ 98,400	\$ -	\$ 98,400
Courthouse Square Fire Alarm Panels	\$ -	\$ 443,884	\$ -	\$ 443,884
Eagle Bay	\$ -	\$ 2,642	\$ -	\$ 2,642
EMS Generators Replacements	\$ -	\$ 48,368	\$ -	\$ 48,368
EOC - HVAC System Control Upgrade	\$ -	\$ 18,614	\$ -	\$ 18,614
Holopaw Fire Station Well	\$ -	\$ 24,944	\$ -	\$ 24,944
LED Lights	\$ -	\$ 667,652	\$ -	\$ 667,652
McCormick Veteran's Center	\$ -	\$ 350,000	\$ -	\$ 350,000
Mosquito Control Facility	\$ -	\$ 1,650,000	\$ -	\$ 1,650,000
Parks - New & Replacement Vehicles & Equipment	\$ -	\$ 22,899	\$ -	\$ 22,899
Property Appraiser - Lobby Renovations	\$ -	\$ 17,962	\$ -	\$ 17,962
Pug Mill Warehouse Demolition	\$ -	\$ 110,516	\$ -	\$ 110,516
SO Admin Air Handler 1 & 2	\$ -	\$ 126,700	\$ -	\$ 126,700
SO Admin Auto Transfer Switch	\$ -	\$ 42,772	\$ -	\$ 42,772
SO Admin Gen Transfer Switch	\$ -	\$ 50,000	\$ -	\$ 50,000
Total:	\$ -	\$ 4,808,131	\$ -	\$ 4,808,131
Difference between Recommended and Tentative:				\$ 4,808,131
Fund 102 - Transportation Trust				
Iteris Next Replacements	\$ -	\$ 97,305	\$ -	\$ 97,305
Sign Plotter	\$ -	\$ 175,000	\$ -	\$ 175,000
Transportation & Transit New & Replacement Vehicle/Equipment	\$ 360,000	\$ 200,911	\$ -	\$ 560,911
Wire Carousel	\$ -	\$ 60,000	\$ -	\$ 60,000
Total:	\$ 360,000	\$ 533,216	\$ -	\$ 893,216
Difference between Recommended and Tentative:				\$ 533,216
Fund 104 - Tourist Development				
Additional Parking Lot for Orlando City	\$ 400,000	\$ 286,726	\$ -	\$ 686,726
Austin Tindall New & Replacement Vehicles & Equipment	\$ -	\$ 61,998	\$ -	\$ 61,998
Austin Tindall Site Lighting	\$ 1,660,000	\$ -	\$ -	\$ 1,660,000
Bill Johnson Park	\$ -	\$ 197,582	\$ -	\$ 197,582
Boggy Creek	\$ -	\$ 4,702,554	\$ -	\$ 4,702,554
Fortune Lakeshore Multi-Use	\$ -	\$ 1,538,781	\$ -	\$ 1,538,781
KVLS Events Center Generator	\$ -	\$ 146,030	\$ -	\$ 146,030
Lake Cypress Parking	\$ 1,000,000	\$ 1,005,837	\$ -	\$ 2,005,837
Lake Toho Pond Loop	\$ -	\$ 665,039	\$ -	\$ 665,039
OHP - Arena & Event Exhaust Fan	\$ -	\$ 662,000	\$ -	\$ 662,000
OHP - Arena Generator - ATS Replacement	\$ -	\$ 519,545	\$ -	\$ 519,545
OHP - Arena Lighting Controls Upgrade	\$ 475,000	\$ -	\$ -	\$ 475,000
OHP - Bi-Directional Amplification (BDA) Expansion	\$ 350,000	\$ 159,374	\$ -	\$ 509,374
OHP - CEP and Arena HVAC Controls Upgrade Phase I	\$ 600,000	\$ -	\$ -	\$ 600,000
OHP - Facility Improvement	\$ -	\$ 26,000	\$ -	\$ 26,000
OHP - Fencing & Modification	\$ -	\$ 225,001	\$ -	\$ 225,001
OHP - Food Waste Reduction System	\$ -	\$ 200,000	\$ -	\$ 200,000
OHP - Lobby Lighting System	\$ -	\$ 905,690	\$ -	\$ 905,690
OHP - Replace AHU	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 104 - Tourist Development (cont'd)				
OHP - Smoke Evacuation System Modifications	\$ 1,400,000	\$ 613,100	\$ -	\$ 2,013,100
OHP/CEP Cooling Tower Replacement	\$ 335,000	\$ -	\$ -	\$ 335,000
Scoreboard Replacements	\$ 175,000	\$ -	\$ -	\$ 175,000
Temporary Fabric Warehouse	\$ 125,000	\$ -	\$ -	\$ 125,000
Total:	\$ 8,020,000	\$ 11,915,257	\$ -	\$ 19,935,257
Difference between Recommended and Tentative:				\$ 11,915,257
Fund 107 - Library District				
Hart Memorial Library - HVAC Equipment Replacement	\$ 700,000	\$ -	\$ -	\$ 700,000
Hart Memorial Library - Internet Café	\$ -	\$ 300,000	\$ -	\$ 300,000
Kenansville Library AC Replacements	\$ -	\$ 70,000	\$ -	\$ 70,000
Library Bookmobile	\$ 142,000	\$ -	\$ -	\$ 142,000
St. Cloud Library Sign	\$ -	\$ 32,704	\$ -	\$ 32,704
Technology Library (Multipurpose Community Facility)	\$ 5,030,108	\$ 560,000	\$ -	\$ 5,590,108
Total:	\$ 5,872,108	\$ 962,704	\$ -	\$ 6,834,812
Difference between Recommended and Tentative:				\$ 962,704
Fund 115 - Court Facilities				
Administration Building - 3rd Floor Reconfiguration - Public Defender	\$ -	\$ 5,001	\$ -	\$ 5,001
Courthouse - Bi-Directional Amplification (BDA) System	\$ -	\$ 45,845	\$ -	\$ 45,845
Courthouse - Courtroom Addition	\$ -	\$ 2,324,402	\$ -	\$ 2,324,402
Courthouse - Elevator Re-build	\$ -	\$ 618,571	\$ -	\$ 618,571
Courthouse - Employee Parking Security Enhancements	\$ -	\$ 356,634	\$ -	\$ 356,634
Courthouse - Hearing Room Reconfiguration	\$ -	\$ 38,809	\$ -	\$ 38,809
Courthouse Square Chiller 1 Replacement	\$ -	\$ 628,078	\$ -	\$ 628,078
Total:	\$ -	\$ 4,017,340	\$ -	\$ 4,017,340
Difference between Recommended and Tentative:				\$ 4,017,340
Fund 125 - Environmental Land Maintenance				
New & Replacement Vehicles/Equipment	\$ 175,675	\$ -	\$ -	\$ 175,675
Total:	\$ 175,675	\$ -	\$ -	\$ 175,675
Difference between Recommended and Tentative:				\$ -
Fund 141-Boating Improvement				
Lake Cypress Parking	\$ -	\$ 83,598	\$ -	\$ 83,598
Lake Gentry Boat Ramp Renovation	\$ -	\$ 277,139	\$ -	\$ 277,139
Lake Runnymede Boat Ramp	\$ -	\$ 41,954	\$ -	\$ 41,954
Total:	\$ -	\$ 402,691	\$ -	\$ 402,691
Difference between Recommended and Tentative:				\$ 402,691
Fund 142 - East Zone Mobility Fees				
ADA Sidewalk Improvements	\$ -	\$ 50,000	\$ -	\$ 50,000
Boggy Creek Road (Simpson Rd to Narcoossee)	\$ -	\$ 245,000	\$ -	\$ 245,000
Fortune-Simpson Intersection	\$ -	\$ 731,425	\$ -	\$ 731,425
Mbly-Old Melbourne Hwy Improvements	\$ -	\$ 57,610	\$ -	\$ 57,610
Neptune Road (Partin Settlement to US 192)	\$ -	\$ 8,576,355	\$ -	\$ 8,576,355
Total:	\$ -	\$ 9,660,390	\$ -	\$ 9,660,390
Difference between Recommended and Tentative:				\$ 9,660,390
Fund 143 - Mobility Fee West Zone				
ADA Sidewalk Improvements	\$ -	\$ 300,000	\$ -	\$ 300,000
Bill Beck Blvd, Segment B	\$ 275,000	\$ (270,034)	\$ -	\$ 4,966
Carroll St - JYP to Michigan	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
County Sidewalks	\$ -	\$ 34,000	\$ -	\$ 34,000
CR 532 Widening	\$ -	\$ 4,699,371	\$ -	\$ 4,699,371
Cross Prairie Pkwy (from Nolte Rd to West of the C-31 Canal)	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
Fortune Lakeshore Multi-Use	\$ -	\$ 66,100	\$ -	\$ 66,100
Marigold Safety Improvements	\$ 1,750,000	\$ 939,093	\$ -	\$ 2,689,093

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 143 - Mobility Fee West Zone (cont'd)				
Michigan Avenue Pedestrian Safety	\$ -	\$ 448,500	\$ -	\$ 448,500
Mobility - Bill Beck Blvd Segment A	\$ -	\$ 788,062	\$ -	\$ 788,062
Mobility - Life is Beautiful Way	\$ -	\$ 7,562,019	\$ -	\$ 7,562,019
Mobility - Logistic Center Prty Ded	\$ -	\$ 659,193	\$ -	\$ 659,193
Mobility - PDE W Connector/Sinclair Extension	\$ -	\$ 104,455	\$ -	\$ 104,455
Mobility - Storey Creek	\$ -	\$ 3,066,081	\$ -	\$ 3,066,081
Mobility - Thacker Avenue	\$ -	\$ 2,919,040	\$ -	\$ 2,919,040
Mobility - West Connector/Sinclair Extension	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Mobility - Westside Blvd Ext	\$ -	\$ 2,841,354	\$ -	\$ 2,841,354
Mobility - Westside Blvd Ext Imp	\$ -	\$ 1,044,899	\$ -	\$ 1,044,899
Neovation Way	\$ 6,004,750	\$ (2,300,000)	\$ -	\$ 3,704,750
Neptune Road (Partin Settlement to US 192)	\$ 1,406,468	\$ 47,754,653	\$ -	\$ 49,161,121
Old Lake Wilson Road (CR 532 to Assembly Ct.)	\$ -	\$ 7,228,861	\$ -	\$ 7,228,861
Partin Settlement Rd (Neptune Rd to E. Lakeshore)	\$ 851,505	\$ -	\$ -	\$ 851,505
Simpson Road (Myers Road to US 192)	\$ 325,721	\$ -	\$ -	\$ 325,721
South Poinciana Blvd (Pleasant Hill to Crescent Lakes)	\$ -	\$ 32,285,530	\$ -	\$ 32,285,530
Storey Creek Boulevard	\$ -	\$ 181,904	\$ -	\$ 181,904
Traffic Signal Replacement	\$ -	\$ 322,390	\$ -	\$ 322,390
Westside Boulevard	\$ -	\$ 9,951,497	\$ -	\$ 9,951,497
Total:	\$ 20,613,444	\$ 122,626,968	\$ -	\$ 143,240,412
Difference between Recommended and Tentative:				\$ 122,626,968
Fund 145 - Red Light Cameras				
Buenaventura Safety Improvements	\$ 1,130,273	\$ -	\$ -	\$ 1,130,273
Total:	\$ 1,130,273	\$ -	\$ -	\$ 1,130,273
Difference between Recommended and Tentative:				\$ -
Fund 148 - Building Fund				
Chambers AV Upgrades	\$ 125,000	\$ (125,000)	\$ -	\$ -
EV Charging Stations	\$ -	\$ 170,000	\$ -	\$ 170,000
Mobile Permitting Office Trailer	\$ -	\$ 375,000	\$ -	\$ 375,000
Onsite Tech Improvements for Inspections	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Permit Office Renovation	\$ -	\$ 1,677,875	\$ -	\$ 1,677,875
Permits Plus Upgrade	\$ -	\$ 810,342	\$ -	\$ 810,342
Solar Panels - Parking Garage	\$ -	\$ 4,381,374	\$ -	\$ 4,381,374
Total:	\$ 125,000	\$ 9,289,591	\$ -	\$ 9,414,591
Difference between Recommended and Tentative:				\$ 9,289,591
Fund 149 - East 192 CRA				
Beautification/Landscaping	\$ -	\$ 108,378	\$ -	\$ 108,378
Landscape E192	\$ -	\$ 2,799,994	\$ -	\$ 2,799,994
NeoCity Streetlights	\$ 3,899,337	\$ -	\$ -	\$ 3,899,337
Total:	\$ 3,899,337	\$ 2,908,372	\$ -	\$ 6,807,709
Difference between Recommended and Tentative:				\$ 2,908,372
Fund 151 - CDBG				
Archie Gordon Memorial Park - Playground	\$ -	\$ -	\$ 132,000	\$ 132,000
Buenaventura Lake Trash Skimmer	\$ -	\$ -	\$ 94,020	\$ 94,020
Deerwood Elementary Sidewalk II	\$ -	\$ -	\$ 300,683	\$ 300,683
Replacement Sports Field Lighting - BVL Community Park	\$ 177,188	\$ -	\$ -	\$ 177,188
Royal Palm Playground	\$ 375,000	\$ -	\$ -	\$ 375,000
Total:	\$ 552,188	\$ -	\$ 526,703	\$ 1,078,891
Difference between Recommended and Tentative:				\$ 526,703
Fund 154 - Constitutional Gas Tax				
Road & Bridge-New & Replacement Vehicles/Equipment	\$ 1,429,644	\$ 1,809,399	\$ -	\$ 3,239,043
Total:	\$ 1,429,644	\$ 1,809,399	\$ -	\$ 3,239,043
Difference between Recommended and Tentative:				\$ 1,809,399

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 155 - West 192 MSBU				
LED Lights	\$ -	\$ 274,925	\$ -	\$ 274,925
W192 Irrigation Updates	\$ -	\$ 300,000	\$ -	\$ 300,000
Total:	\$ -	\$ 574,925	\$ -	\$ 574,925
		Difference between Recommended and Tentative:		\$ 574,925
Fund 156-Federal And State Grants				
Boggy Creek Elementary & Parkway Middle Sidewalk	\$ 651,998	\$ -	\$ -	\$ 651,998
Buenaventura Boulevard Complete Streets	\$ 3,999,471	\$ -	\$ 1,081,821	\$ 5,081,292
Buenaventura Safety Improvements	\$ 1,795,709	\$ -	\$ 546,923	\$ 2,342,632
BVL Drainage Improvement	\$ -	\$ -	\$ 9,333,032	\$ 9,333,032
BVL Drainage Improvement Phase II	\$ -	\$ -	\$ 4,689,320	\$ 4,689,320
CNTER for Neovation Expansion	\$ -	\$ -	\$ 18,603,076	\$ 18,603,076
Deerwood Elementary Sidewalk II	\$ -	\$ -	\$ 944,227	\$ 944,227
Fortune Lakeshore Multi-Use	\$ -	\$ -	\$ 52,035	\$ 52,035
Fortune-Simpson Intersection	\$ -	\$ -	\$ 7,878,002	\$ 7,878,002
Funie Steed Road Intersection Improvements	\$ -	\$ -	\$ 964,031	\$ 964,031
Hickory Tree Elementary Sidewalk	\$ 165,945	\$ -	\$ -	\$ 165,945
Kissimmee St. Cloud Connector	\$ -	\$ -	\$ 4,362,415	\$ 4,362,415
Landscape E192	\$ -	\$ -	\$ 2,669,070	\$ 2,669,070
Magnolia Bridge Replacement	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Marigold Safety Improvements	\$ -	\$ -	\$ 13,405,560	\$ 13,405,560
Michigan Avenue Pedestrian Safety	\$ -	\$ -	\$ 1,978,000	\$ 1,978,000
N Lake Toho Restoration & Water Quality	\$ -	\$ -	\$ 400,000	\$ 400,000
NeoCity Multi-Use Lab Facility	\$ -	\$ -	\$ 16,135,750	\$ 16,135,750
NeoCity SCIF	\$ -	\$ -	\$ 1,372,300	\$ 1,372,300
Neptune Road (Partin Settlement to US 192)	\$ -	\$ -	\$ 7,819,364	\$ 7,819,364
OC 1st Floor Unsecure Area Buildout	\$ -	\$ -	\$ 863,000	\$ 863,000
OC Whitted Neighborhood Water System	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Osceola Parkway Adaptive Signal System	\$ -	\$ -	\$ 200,000	\$ 200,000
Simpson Road Phase I	\$ -	\$ -	\$ 332,023	\$ 332,023
Sunbridge Parkway Extension	\$ -	\$ -	\$ 9,949,116	\$ 9,949,116
Technology Library (Multipurpose Community Facility)	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000
Traffic Signal Replacements	\$ -	\$ -	\$ 1,266,664	\$ 1,266,664
Total:	\$ 10,613,123	\$ -	\$ 107,795,729	\$ 118,408,852
		Difference between Recommended and Tentative:		\$ 107,795,729
Fund 158-Intergovernmental Radio Communications				
Comm Tower Ste B,C,D,E,G	\$ -	\$ 59,929	\$ -	\$ 59,929
Tower A Automatic Transfer Switch	\$ 70,000	\$ 45,000	\$ -	\$ 115,000
Total:	\$ 70,000	\$ 104,929	\$ -	\$ 174,929
		Difference between Recommended and Tentative:		\$ 104,929
Fund 177-Fire Impact Fee				
Fire Station 45 - Calypso Cay	\$ -	\$ 286,715	\$ -	\$ 286,715
Fire Station 67 - Austin Tindall	\$ -	\$ 101,946	\$ -	\$ 101,946
Fire Station 83 - Poinciana	\$ -	\$ 5,414,395	\$ -	\$ 5,414,395
Total:	\$ -	\$ 5,803,056	\$ -	\$ 5,803,056
		Difference between Recommended and Tentative:		\$ 5,803,056
Fund 178-Parks Impact Fee				
65th Infantry Veterans Park (final phase)	\$ 87,800	\$ 2,199,185	\$ -	\$ 2,286,985
Archie Gordon Memorial Park Stormwater and Parking	\$ 400,000	\$ -	\$ -	\$ 400,000
Boardwalk Park at Pleasant Hill Road	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Campbell City Park/Community Center	\$ -	\$ 7,121,380	\$ -	\$ 7,121,380
East 192 CRA Parks	\$ 4,000,000	\$ 976,742	\$ -	\$ 4,976,742
Holopaw Community Park	\$ -	\$ 994,956	\$ -	\$ 994,956
Intercession City Community Center	\$ -	\$ 177,511	\$ -	\$ 177,511
Kenansville Community Center Playground	\$ -	\$ 450,000	\$ -	\$ 450,000

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 178-Parks Impact Fee (cont'd)				
Kings Highway Park	\$ -	\$ 594,380	\$ -	\$ 594,380
Lake Gentry Boat Ramp Renovation	\$ -	\$ 100,000	\$ -	\$ 100,000
Marydia Community Center	\$ -	\$ 3,520,893	\$ -	\$ 3,520,893
Oren Brown Replacement Park	\$ -	\$ 12,150,000	\$ -	\$ 12,150,000
Park Property Purchase - District 1	\$ -	\$ 56,052	\$ -	\$ 56,052
Park Property Purchase - District 2	\$ -	\$ 240,728	\$ -	\$ 240,728
Parks - Tree Spade	\$ 29,206	\$ -	\$ -	\$ 29,206
Rachel Lane Park	\$ -	\$ 62,186	\$ -	\$ 62,186
Shelby Cox Playground	\$ 268,000	\$ -	\$ -	\$ 268,000
Technology Library (Multipurpose Community Facility)	\$ 1,676,702	\$ -	\$ -	\$ 1,676,702
Westside Technology Park (Quina/Ancient Island)	\$ -	\$ 1,951,279	\$ -	\$ 1,951,279
Whispering Pines Intersection Improvements	\$ -	\$ 265,224	\$ -	\$ 265,224
Total:	\$ 8,961,708	\$ 30,860,516	\$ -	\$ 39,822,224
Difference between Recommended and Tentative:				\$ 30,860,516
Fund 190-Mobility Fee Northeast District				
Boggy Creek Road (Simpson to Narcoossee)	\$ 2,729,957	\$ 6,044,957	\$ -	\$ 8,774,914
Buenaventura Safety Improvements	\$ 900,000	\$ -	\$ -	\$ 900,000
Cyrils Drive at Zuni Road Improvement	\$ -	\$ 1,602,087	\$ -	\$ 1,602,087
Cyrils Drive Improvement	\$ -	\$ 2,629,093	\$ -	\$ 2,629,093
Fortune-Simpson Intersection Improvement	\$ 746,907	\$ 7,051,108	\$ -	\$ 7,798,015
Jack Brack (Narcoossee to Absher)	\$ -	\$ 3,171,240	\$ -	\$ 3,171,240
Jack Brack ROW (Absher to Sunbridge Boundary)	\$ -	\$ 2,367,798	\$ -	\$ 2,367,798
Mobility - Cyrils Drive	\$ -	\$ 15,501,866	\$ -	\$ 15,501,866
Mobility - Cyrils Drive Stormwater Improvement	\$ -	\$ 119,167	\$ -	\$ 119,167
Mobility - Pine Grove Road Improvement	\$ -	\$ 294,072	\$ -	\$ 294,072
Nova Road (US 192 to Sunbridge Boundary)	\$ -	\$ 5,353,683	\$ -	\$ 5,353,683
Partin Settlement Road (Neptune to E. Lakeshore)	\$ 591,725	\$ 1,201,094	\$ -	\$ 1,792,819
Simpson Road (Myers Road to US 192)	\$ 2,388,620	\$ -	\$ -	\$ 2,388,620
Simpson Road Phase I	\$ -	\$ 992,188	\$ -	\$ 992,188
Total:	\$ 7,357,209	\$ 46,328,353	\$ -	\$ 53,685,562
Difference between Recommended and Tentative:				\$ 46,328,353
Fund 191-Mobility Fee Southeast District				
Mobility - Cedar Pn Ldge Pole Blvd	\$ -	\$ 508,653	\$ -	\$ 508,653
Mobility - Hickory Tree/Alligator Lake Imp	\$ -	\$ 919,863	\$ -	\$ 919,863
Mobility - Jones Road Imp Lavenna Ave	\$ -	\$ 328,029	\$ -	\$ 328,029
Mobility - Osceola Pkwy/Orange Blossom Trail	\$ -	\$ 727,119	\$ -	\$ 727,119
Mobility - Triple H-Hickory Tree-DA	\$ -	\$ 1,034,695	\$ -	\$ 1,034,695
Mobility - Way Point Blvd	\$ -	\$ 418,299	\$ -	\$ 418,299
Neptune Road (Partin Settlement to US 192)	\$ 932,776	\$ 18,235,282	\$ -	\$ 19,168,058
Sunbridge Parkway Extension	\$ -	\$ 2,273,025	\$ -	\$ 2,273,025
Total:	\$ 932,776	\$ 24,444,965	\$ -	\$ 25,377,741
Difference between Recommended and Tentative:				\$ 24,444,965
Fund 192-NE Infrastructure Improvement Area				
Jack Brack ROW (Absher to Sunbridge Boundary)	\$ 2,000,000	\$ (2,000,000)	\$ -	\$ -
Nova (US 192 to Sunbridge Boundary)	\$ 5,000,000	\$ (5,000,000)	\$ -	\$ -
Total:	\$ 7,000,000	\$ (7,000,000)	\$ -	\$ -
Difference between Recommended and Tentative:				\$ (7,000,000)
Fund 306-Local Option Sales Tax				
800 MHz System Upgrade	\$ 696,624	\$ -	\$ -	\$ 696,624
ADA Sidewalk Improvements	\$ -	\$ 133,765	\$ -	\$ 133,765
Administration Building - 2nd Floor Comm Room HVAC	\$ 100,000	\$ -	\$ -	\$ 100,000
Administration Building - 2nd Floor IT Data Center	\$ 450,000	\$ -	\$ -	\$ 450,000
Administration Building - 2nd Floor Reconfiguration	\$ -	\$ 2,514,053	\$ -	\$ 2,514,053
Administration Building - 3rd Floor Reconfiguration	\$ 950,000	\$ 562,936	\$ -	\$ 1,512,936
Administration Building - 4th Floor Reconfiguration	\$ -	\$ 1,034,777	\$ -	\$ 1,034,777

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 306-Local Option Sales Tax (cont'd)				
Animal Services - Lift Station Upgrades	\$ 130,000	\$ -	\$ -	\$ 130,000
Animal Services - New & Replacement Vehicles & Equipment	\$ -	\$ 108,000	\$ -	\$ 108,000
Animal Services - Renovations	\$ 750,000	\$ 3,109,449	\$ -	\$ 3,859,449
Bridge 924145	\$ -	\$ 932,532	\$ -	\$ 932,532
Bridge 924001	\$ -	\$ 1,617,000	\$ -	\$ 1,617,000
Bridge Safety Features	\$ -	\$ 20,951	\$ -	\$ 20,951
Buenaventura Blvd Complete Streets	\$ 18,000,000	\$ -	\$ -	\$ 18,000,000
Buenaventura Lake Trash Skimmer	\$ -	\$ 71,300	\$ -	\$ 71,300
BVL Drainage Improvement	\$ -	\$ 3,079,030	\$ -	\$ 3,079,030
BVL Drainage Improvement Phase II	\$ -	\$ 674,238	\$ -	\$ 674,238
C-Gate Boat Ramp Safety Repairs	\$ -	\$ 100,000	\$ -	\$ 100,000
Canoe Creek Road Improvement	\$ -	\$ 504,562	\$ -	\$ 504,562
Celebration Blvd Extension ROW	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Chambers A/V Upgrades	\$ 125,000	\$ (125,000)	\$ -	\$ -
Compact Rapid Deployable Wi-Fi Mobile Unit	\$ 91,874	\$ -	\$ -	\$ 91,874
Corrections - Dishwasher	\$ -	\$ 267,233	\$ -	\$ 267,233
Corrections - Emergency Power Generator Replacement	\$ 600,000	\$ -	\$ -	\$ 600,000
Corrections - Facility Breakroom	\$ 650,000	\$ -	\$ -	\$ 650,000
Corrections - HVAC Control System Tracer	\$ 125,000	\$ -	\$ -	\$ 125,000
Corrections - Replace HVAC RTUs	\$ -	\$ 110,834	\$ -	\$ 110,834
County Sidewalks/Trails	\$ 500,000	\$ 952,144	\$ -	\$ 1,452,144
Countywide Signals	\$ 1,000,000	\$ 3,292,276	\$ -	\$ 4,292,276
Courthouse Square Chiller 1 Replacement	\$ -	\$ 313,500	\$ -	\$ 313,500
Courthouse Square Chiller Replacements	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Courthouse Square Fire Alarm Panels	\$ 205,000	\$ -	\$ -	\$ 205,000
Deerwood Elementary Sidewalk II	\$ -	\$ 74,337	\$ -	\$ 74,337
Eagle Bay	\$ -	\$ 36,739	\$ -	\$ 36,739
EOC - Comm Room HVAC Replacement Phase III	\$ -	\$ 172,500	\$ -	\$ 172,500
EOC - Equipment Upgrade	\$ 100,000	\$ 427	\$ -	\$ 100,427
EOC - Generator Replacements	\$ 214,746	\$ -	\$ -	\$ 214,746
EOC - Space Modifications	\$ 500,000	\$ -	\$ -	\$ 500,000
Fleet Management Center	\$ -	\$ 500,000	\$ -	\$ 500,000
Fortune-Simpson Intersection	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Government Center - Air Handlers, Pressurized Exhaust Fans and HVAC Split Units	\$ 1,020,000	\$ -	\$ -	\$ 1,020,000
Government Center - Cooling Towers Replacement	\$ 350,000	\$ -	\$ -	\$ 350,000
Government Center - RTU Replacement	\$ -	\$ 622,976	\$ -	\$ 622,976
Intercom System - Exterior Doors	\$ 312,787	\$ -	\$ -	\$ 312,787
Intersection Safety & Efficiency Projects	\$ 1,545,000	\$ 710,951	\$ -	\$ 2,255,951
Iteris Next Replacements	\$ 971,635	\$ -	\$ -	\$ 971,635
Jack Brack ROW (Absher to Sunbridge)	\$ -	\$ 2,260	\$ -	\$ 2,260
Jail - Control Room Interface Rehabilitation	\$ 1,348,500	\$ 1,585,947	\$ -	\$ 2,934,447
Jail - D & F Recreation Yards	\$ 51,805	\$ 211,178	\$ -	\$ 262,983
Jail - Domestic Hot/Cold Water Piping Replacement	\$ -	\$ 1,506,319	\$ -	\$ 1,506,319
Jail - HVAC Chilled/Hot Water	\$ -	\$ 3,831,043	\$ -	\$ 3,831,043
Kempfer Road Culvert Replacement	\$ -	\$ 7,192,550	\$ -	\$ 7,192,550
Kissimmee St. Cloud Connector	\$ -	\$ 416,081	\$ -	\$ 416,081
Lake Marian Boat Ramp	\$ -	\$ 250,000	\$ -	\$ 250,000
Lake Runnymede Boat Ramp	\$ -	\$ 250,000	\$ -	\$ 250,000
Magnolia Bridge Replacement	\$ -	\$ 500,000	\$ -	\$ 500,000
Maintenance & Storage Warehouse	\$ -	\$ 237,806	\$ -	\$ 237,806
N Lake Toho Restore & Water Quality	\$ -	\$ 100,000	\$ -	\$ 100,000
Nova Road over C32 Canal Bridge	\$ -	\$ 360,409	\$ -	\$ 360,409
Old Lake Wilson Bridge	\$ -	\$ 819,694	\$ -	\$ 819,694
Oren Brown Replacement Park	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
Overstreet Landing Site Improvements	\$ -	\$ 339,759	\$ -	\$ 339,759
Partin Settlement Road (Neptune to E. Lakeshore)	\$ -	\$ 8,018,898	\$ -	\$ 8,018,898
Poinciana Health Department Elevator Upgrade	\$ 300,000	\$ -	\$ -	\$ 300,000

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 306-Local Option Sales Tax (cont'd)				
Property Appraiser Lobby Renovations	\$ -	\$ 1,695,290	\$ -	\$ 1,695,290
PTP Osceola EOC to St. Cloud	\$ 55,000	\$ -	\$ -	\$ 55,000
Public Service Expansion	\$ -	\$ 22,222	\$ -	\$ 22,222
Road & Bridge Yard 1 Improvements	\$ 7,500,000	\$ (7,500,000)	\$ -	\$ -
S. Poinciana Blvd (Pleasant Hill to Crescent Lakes)	\$ -	\$ 9,434,815	\$ -	\$ 9,434,815
Seal Street Drainage Enhancements	\$ -	\$ 200,000	\$ -	\$ 200,000
Sheriff Administration - Air Handler 1&2 Replacement	\$ 990,600	\$ -	\$ -	\$ 990,600
Sheriff Administration - Chilled Water Treatment System	\$ -	\$ 31,289	\$ -	\$ 31,289
Sheriff Administration - HVAC and Lighting Control System	\$ 450,000	\$ -	\$ -	\$ 450,000
Sheriff Administration - Space Modifications	\$ 750,000	\$ -	\$ -	\$ 750,000
Sheriff's Office Radios	\$ -	\$ 260,000	\$ -	\$ 260,000
Sheriff's Office Vehicles	\$ 3,850,881	\$ 2,234,994	\$ -	\$ 6,085,875
Simpson Road (Myers Road to US 192)	\$ -	\$ 17,136,229	\$ -	\$ 17,136,229
Simpson Road Phase 1	\$ -	\$ 2,062,309	\$ -	\$ 2,062,309
SOE Ballot Count Expansion & Vault	\$ -	\$ 187,145	\$ -	\$ 187,145
SOE Lobby & Tabulation Room Reconfiguration	\$ -	\$ 32,404	\$ -	\$ 32,404
Tax Collector - Gov't Center - Driving Course	\$ -	\$ 23,885	\$ -	\$ 23,885
Tax Collector - Gov't Center - Lobby & Counter Modifications	\$ -	\$ 218,021	\$ -	\$ 218,021
Tower DC Rectifier	\$ 82,704	\$ -	\$ -	\$ 82,704
Traffic Control Equipment	\$ 400,000	\$ 210,562	\$ -	\$ 610,562
Traffic Signal Replacement	\$ 900,000	\$ 3,511,332	\$ -	\$ 4,411,332
Trout Lake Boat Ramp Improvement	\$ -	\$ 350,000	\$ -	\$ 350,000
Water Quality Monitoring Network	\$ -	\$ 831,575	\$ -	\$ 831,575
Whispering Pines Intersection Improvement	\$ -	\$ 103,101	\$ -	\$ 103,101
Zund Plotter	\$ 148,596	\$ (148,596)	\$ -	\$ -
Total:	\$ 47,415,752	\$ 82,910,031	\$ -	\$ 130,325,783
Difference between Recommended and Tentative:				\$ 82,910,031
Fund 315-General Capital Outlay				
Boggy Creek Road (Simpson Road to Narcoossee)	\$ -	\$ 14,936,877	\$ -	\$ 14,936,877
Carroll Street (John Young Pkwy to Michigan Ave)	\$ -	\$ 920,480	\$ -	\$ 920,480
Cornerstone T1	\$ -	\$ -	\$ 1,686,600	\$ 1,686,600
Cornerstone T3	\$ -	\$ -	\$ 600,000	\$ 600,000
Cornerstone T4	\$ -	\$ -	\$ 600,000	\$ 600,000
Cornerstone T5	\$ -	\$ -	\$ 5,323,200	\$ 5,323,200
Cornerstone T6	\$ -	\$ -	\$ 820,800	\$ 820,800
Cornerstone T13	\$ -	\$ -	\$ 1,328,400	\$ 1,328,400
Cornerstone T16	\$ -	\$ -	\$ 745,200	\$ 745,200
Cornerstone T26	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
Cornerstone T32/33	\$ -	\$ -	\$ 4,260,000	\$ 4,260,000
Cornerstone T43	\$ -	\$ -	\$ 257,920	\$ 257,920
Cornerstone T62	\$ -	\$ -	\$ 105,600	\$ 105,600
CR 532 Widening	\$ -	\$ 25,300,629	\$ -	\$ 25,300,629
Fortune Lakeshore Multi-Use	\$ -	\$ 204,626	\$ -	\$ 204,626
Fortune-Simpson Intersection	\$ -	\$ 4,823,406	\$ -	\$ 4,823,406
FOWLP Technology	\$ -	\$ -	\$ 24,232,882	\$ 24,232,882
Jail HVAC Chill/Hot Water	\$ -	\$ 6,000,000	\$ -	\$ 6,000,000
Jail Renovation & Expansion	\$ -	\$ 8,094,121	\$ -	\$ 8,094,121
Lake Toho Water Restoration	\$ -	\$ 3,479,445	\$ -	\$ 3,479,445
Neovation Way	\$ -	\$ 2,009,708	\$ -	\$ 2,009,708
Partin Settlement Road (Neptune to E. Lakeshore)	\$ -	\$ 4,934,244	\$ -	\$ 4,934,244
S. Poinciana Blvd (Pleasant Hill to Crescent Lakes)	\$ -	\$ 3,517,778	\$ -	\$ 3,517,778
Sheriff's Office - Training Facility	\$ 1,152,896	\$ -	\$ -	\$ 1,152,896
Simpson Road (Myers Road to US 192)	\$ -	\$ 7,269,615	\$ -	\$ 7,269,615
Simpson Road Phase 1	\$ -	\$ 21,087	\$ -	\$ 21,087
West Government Center	\$ -	\$ 660,282	\$ -	\$ 660,282
Total:	\$ 1,152,896	\$ 82,172,298	\$ 42,960,602	\$ 126,285,796
Difference between Recommended and Tentative:				\$ 125,132,900

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 328- Special Purpose Capital				
Advanced Packaging Equipment	\$ -	\$ -	\$ 13,535,725	\$ 13,535,725
Boggy Creek Road (Simpson Road to Narcoossee)	\$ -	\$ -	\$ 16,550,431	\$ 16,550,431
Canoe Creek Widening	\$ -	\$ -	\$ 256,909	\$ 256,909
Carroll Street (John Young Pkwy to Michigan Ave)	\$ -	\$ -	\$ 8,573,318	\$ 8,573,318
CENTER for Neovation Expansion	\$ -	\$ -	\$ 4,930,622	\$ 4,930,622
Fortune-Simpson Intersection	\$ -	\$ -	\$ 10,257,428	\$ 10,257,428
Lake Toho Water Restoration	\$ -	\$ -	\$ 370,703	\$ 370,703
Marigold Safety Improvements	\$ -	\$ -	\$ 1,023,000	\$ 1,023,000
Neptune Road (Partin Settlement to US 192)	\$ -	\$ -	\$ 26,468,733	\$ 26,468,733
OC BRIDG 1st Floor Buildout	\$ -	\$ -	\$ 261,510	\$ 261,510
Partin Settlement Road (Neptune to E. Lakeshore)	\$ -	\$ -	\$ 3,521,483	\$ 3,521,483
S. Poinciana Blvd (Pleasant Hill to Crescent Lakes)	\$ -	\$ -	\$ 49,009,814	\$ 49,009,814
Simpson Road (Myers Road to US 192)	\$ -	\$ -	\$ 29,882,539	\$ 29,882,539
Total:	\$ -	\$ -	\$ 164,642,215	\$ 164,642,215
Difference between Recommended and Tentative:				\$ 164,642,215
Fund 331-Countywide Fire Capital				
Bunker Gear	\$ -	\$ 197,704	\$ -	\$ 197,704
EMS Equipment	\$ 428,297	\$ 1,538,702	\$ -	\$ 1,966,999
EMS Small Equipment	\$ -	\$ 31,069	\$ -	\$ 31,069
Fire & EMS Warehouse	\$ -	\$ 373,619	\$ -	\$ 373,619
Fire Equipment	\$ 1,880,000	\$ 11,433,602	\$ -	\$ 13,313,602
Fire Rescue & EMS Training Building	\$ 500,000	\$ -	\$ -	\$ 500,000
Fire Rescue & EMS Training Facility	\$ -	\$ 484,149	\$ -	\$ 484,149
Fire Station 43 - Campbell City	\$ 13,078,828	\$ 484,462	\$ -	\$ 13,563,290
Fire Station 45 - Calypso Cay	\$ -	\$ 5,326	\$ -	\$ 5,326
Fire Station 51 - Narcoossee - Replace AC	\$ -	\$ 43,500	\$ -	\$ 43,500
Fire Station 54 - Harmony - Replace Generator	\$ -	\$ 160,000	\$ -	\$ 160,000
Fire Station 55 - Holopaw - New Well	\$ -	\$ 24,944	\$ -	\$ 24,944
Fire Station 57 - Kenansville - Replace Generator	\$ -	\$ 160,000	\$ -	\$ 160,000
Fire Station 63 - Shady Lane - Modular	\$ -	\$ 52,597	\$ -	\$ 52,597
Fire Station 67 - Austin Tindall	\$ -	\$ 166,995	\$ -	\$ 166,995
Fire Station 71 - Lindfields/Westside Blvd - Replacement	\$ 44,488	\$ 9,801,025	\$ -	\$ 9,845,513
Fire Station 72 - Celebration - Replace AC Units	\$ -	\$ 107,341	\$ -	\$ 107,341
Fire Station 75 - Funie Steed Road	\$ 325,295	\$ 11,046,358	\$ -	\$ 11,371,653
Fire Station 81 - South Big Lake	\$ -	\$ 2,152,661	\$ -	\$ 2,152,661
Fire Station 83 - Poinciana	\$ -	\$ 4,290,956	\$ -	\$ 4,290,956
Fire Station 85 - Cypress Parkway Fire Station	\$ -	\$ 2,481,848	\$ -	\$ 2,481,848
Fire Station 87 - West Big Lake-Southport	\$ 2,238,767	\$ -	\$ -	\$ 2,238,767
LifePak Cardiac Monitors	\$ 323,534	\$ 196,892	\$ -	\$ 520,426
Whispering Pines Intersection Improvement	\$ -	\$ 52,667	\$ -	\$ 52,667
Total:	\$ 18,819,209	\$ 45,286,417	\$ -	\$ 64,105,626
Difference between Recommended and Tentative:				\$ 45,286,417
Fund 332-Public Imp Rev Bonds Series 2017				
OC 2nd Floor Buildout	\$ -	\$ 1,191,658	\$ -	\$ 1,191,658
OC BRIDG 1st Floor Buildout	\$ -	\$ 600,000	\$ -	\$ 600,000
OC Sales Center	\$ 500,000	\$ -	\$ -	\$ 500,000
Total:	\$ 500,000	\$ 1,791,658	\$ -	\$ 2,291,658
Difference between Recommended and Tentative:				\$ 1,791,658
Fund 334-Transportation Improvement Ref Rev S 2019				
Bill Beck Blvd Segment B	\$ -	\$ 1,183,872	\$ -	\$ 1,183,872
Boggy Creek Road (Simpson to Narcoossee)	\$ -	\$ 33,664,085	\$ -	\$ 33,664,085
Partin Settlement Road (Neptune to E. Lakeshore)	\$ -	\$ 19,287,345	\$ -	\$ 19,287,345
S Poinciana Blvd (Pleasant Hill to Crescent Lakes)	\$ -	\$ 6,639,056	\$ -	\$ 6,639,056
Simpson Road (Myers Road to US 192)	\$ -	\$ 40,098,410	\$ -	\$ 40,098,410
Total:	\$ -	\$ 100,872,768	\$ -	\$ 100,872,768
Difference between Recommended and Tentative:				\$ 100,872,768

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 401-Solid Waste				
Household Chem Waste Relocation	\$ -	\$ 55,000	\$ -	\$ 55,000
New Transfer Station	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
Solid Waste-New & Replacement Vehicles/Equipment	\$ 321,050	\$ 52,782	\$ -	\$ 373,832
Total:	\$ 3,321,050	\$ 107,782	\$ -	\$ 3,428,832
		Difference between Recommended and Tentative:		\$ 107,782
Fund 407-Osceola Parkway				
Osceola Parkway Toll Equipment Upgrade	\$ -	\$ 1,113,375	\$ -	\$ 1,113,375
Total:	\$ -	\$ 1,113,375	\$ -	\$ 1,113,375
		Difference between Recommended and Tentative:		\$ 1,113,375
Fund 510-Fleet Internal Service				
Fleet - New & Replacement Vehicles/Equipment	\$ 296,000	\$ -	\$ -	\$ 296,000
Total:	\$ 296,000	\$ -	\$ -	\$ 296,000
		Difference between Recommended and Tentative:		\$ -
Fund 511-Fleet Fuel Internal Service				
Upgrade Existing Fuel Sites	\$ -	\$ 155,275	\$ -	\$ 155,275
Total:	\$ -	\$ 155,275	\$ -	\$ 155,275
		Difference between Recommended and Tentative:		\$ 155,275
Capital Projects in Tentative Budget:	\$ 148,617,392	\$ 584,460,407	\$ 315,925,249	\$ 1,049,003,048
		Total Difference Between Recommended and Tentative:		\$ 900,385,656

GRANTS for the FY25 TENTATIVE BUDGET

* Note: Grants with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

Fund / Grant Name:	Total in the Recommended Budget:	Variance:	Total in the Tentative Budget:
Fund 001 - General Fund			
Governance & Outreach (EDA BBBRC) In-Kind Match	\$ 507,558	\$ (227,250)	\$ 280,308
Shingle Creek & Kissimmee River WRDA Grant Match	\$ -	\$ 500,000	\$ 500,000
State Criminal Alien Assistance Program (SCAAP)	\$ -	\$ 147	\$ 147
FY20 SCAAP	\$ -	\$ 4,526	\$ 4,526
FY21 SCAAP	\$ -	\$ 22,549	\$ 22,549
FY22 SCAAP	\$ -	\$ 44,767	\$ 44,767
FY23 SCAAP	\$ -	\$ 86,392	\$ 86,392
Total:	\$ 507,558	\$ 431,131	\$ 938,689
Difference between Recommended and Tentative:			\$ 431,131
Fund 104 - Tourist Development Tax Fund			
Natural Resource Emergency Watershed Match	\$ -	\$ 29,875	\$ 29,875
Total:	\$ -	\$ 29,875	\$ 29,875
Difference between Recommended and Tentative:			\$ 29,875
Fund 134 - Countywide Fire Fund			
FEMA 2021 AFG GRANT - TRAINING Match	\$ -	\$ 106,071	\$ 106,071
Total:	\$ -	\$ 106,071	\$ 106,071
Difference between Recommended and Tentative:			\$ 106,071
Fund 156 - Federal And State Grants Fund			
Center for Neovation Expansion (EDA BBBRC)	\$ -	\$ 18,603,076	\$ 18,603,076
Edward Byrne JAG FY22	\$ -	\$ 35,615	\$ 35,615
Edward Byrne JAG FY23	\$ -	\$ 65,118	\$ 65,118
FDEP Flood Vulnerability Grant	\$ -	\$ 500,000	\$ 500,000
FEMA 2020 SAFER grant	\$ 512,166	\$ -	\$ 512,166
FEMA 2021 AFG GRANT - TRAINING	\$ -	\$ 1,060,706	\$ 1,060,706
FEMA 2022 SAFER grant	\$ 4,521,546	\$ -	\$ 4,521,546
FWC Lake Toho Vegetation Harvesting	\$ -	\$ 640,000	\$ 640,000
FY24 Emergency Medical Services (EMS) Grant	\$ -	\$ 59,254	\$ 59,254
FY25 Emergency Management Performance Grant (EMPG)	\$ 104,841	\$ -	\$ 104,841
FY25 Emergency Management Preparedness and Assistance (EMPA) Grant	\$ 82,082	\$ -	\$ 82,082
FY26 EMPA Grant	\$ 24,564	\$ -	\$ 24,564
Governance & Outreach (EDA BBBRC) – Federal Grant	\$ 978,434	\$ 869,990	\$ 1,848,424
Lake Kissimmee NR Innovation Tech Grant	\$ -	\$ 4,000,000	\$ 4,000,000
Master Surface Water Management Plan	\$ -	\$ 870,517	\$ 870,517
Mosquito Chemical Grant	\$ 68,000	\$ (6,144)	\$ 61,856
Natural Resource Emergency Watershed	\$ 116,305	\$ 1,400	\$ 117,705
NSF Innovation Engine Grant	\$ -	\$ 1,890,984	\$ 1,890,984
Osceola Tree Canopy Improvement Grant	\$ -	\$ 2,250,700	\$ 2,250,700
Potable Distribution System Whitted	\$ -	\$ 1,450,000	\$ 1,450,000
Shingle Creek & Kissimmee River WRDA Grant	\$ -	\$ 1,500,000	\$ 1,500,000
USDOT PROTECT Grant	\$ -	\$ 1,750,000	\$ 1,750,000
Total:	\$ 6,407,938	\$ 35,541,216	\$ 41,949,154
Difference between Recommended and Tentative:			\$ 35,541,216
Grants in Recommended FINAL Budget:		\$ 6,915,496	\$ 36,108,293
Difference between Recommended and Tentative:			\$ 36,108,293

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2025</u> <u>Revenues</u>	<u>2025</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	638,039,476	638,039,476	0
010-Designated Ad Valorem Tax	44,805,407	44,805,407	0
101-TDT RIDA Tax Bond 2012 Project	6,025,720	6,025,720	0
102-Transportation Trust Fund	64,234,736	64,234,736	0
103-Drug Abuse Treatment Fund	29,835	29,835	0
104-Tourist Development Tax Fund	131,942,688	131,942,688	0
105-Fifth Cent Tourist Development Tax Fund	27,379,333	27,379,333	0
106-Sixth Cent Tourist Development Tax Fund	24,834,926	24,834,926	0
107-Library District Fund	30,497,355	30,497,355	0
109-Law Enforcement Trust Fund	297,040	297,040	0
111-SHIP State Housing Initiative Program	11,312,961	11,312,961	0
112-Emergency(911)Communications	6,396,935	6,396,935	0
115-Court Facilities Fund	10,578,323	10,578,323	0
118-Homeless Prevention & Rapid Rehousing	339,871	339,871	0
122-NEIGHBORHOOD STABIL PROGRAM 3	0	0	0
125-Environmental Land Maintenance	17,077,689	17,077,689	0
128-Subdivision Pond MSBU	1,889,256	1,889,256	0
129-Street Lighting MSBU	397,350	397,350	0
130-Court Related Technology Fund	2,234,544	2,234,544	0
134-Countywide Fire Fund	160,388,915	160,388,915	0
137-HOME Fund	7,381,533	7,381,533	0
139-Criminal Justice Training	87,638	87,638	0
141-Boating Improvement Fund	1,010,102	1,010,102	0
142 - Mobility Fee East District	9,660,390	9,660,390	0
143 - Mobility Fee West District	168,581,345	168,581,345	0
145 - Red Light Cameras	3,170,540	3,170,540	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,297,459	1,297,459	0
148-Building Fund	37,596,393	37,596,393	0
149-East 192 CRA	12,048,640	12,048,640	0
151-CDBG Fund	6,941,429	6,941,429	0
152-Muni Svcs Tax Units MSTU Fund	2,179,646	2,179,646	0
153-Muni Svcs Benefit Units MSBU Fund	18,019,136	18,019,136	0
154-Constitutional Gas Tax Fund	21,771,552	21,771,552	0
155-West 192 MSBU Phase I	6,122,536	6,122,536	0
156-Federal And State Grants Fund	152,024,813	152,024,813	0
158-Intergovernmental Radio Communications	3,910,495	3,910,495	0
168-Section 8 Fund	35,321,524	35,321,524	0
177-Fire Impact Fee Fund	7,560,556	7,560,556	0
178-Parks Impact Fee Fund	53,983,413	53,983,413	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2025</u> <u>Revenues</u>	<u>2025</u> <u>Expenditures</u>	<u>Balance</u>
180-Inmate Welfare Fund	3,269,427	3,269,427	0
187-Road Impact Fee Poinciana Overlay	498,773	498,773	0
189 - Second Local Option Fuel Tax Fund	14,383,285	14,383,285	0
190 - Mobility Fee Northeast District Fund	66,240,996	66,240,996	0
191 - Mobility Fee Southeast District Fund	34,867,495	34,867,495	0
192 - Northeast Infrastructure Improvement Area Fund	40,883,548	40,883,548	0
201-Limited GO Refunding Bonds, Series 2015	2,268,043	2,268,043	0
210-W 192 Phase IIC	46,416	46,416	0
211 - Sales Tax Revenue Bonds Series 2015A	7,689,963	7,689,963	0
241-Infrastructure Sales Surtax Series 2015	5,137,591	5,137,591	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,833,701	5,833,701	0
243-DS TDT Rev Bond Series 2016	3,747,300	3,747,300	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	4,589,087	4,589,087	0
245-Sales Tax Revenue Refunding Bonds Series 2017	3,987,085	3,987,085	0
246 - DS Public Imp Rev Bonds Series 2017	2,535,389	2,535,389	0
247-DS TDT Refunding Bonds 2019	2,469,357	2,469,357	0
249-DS CIRB 2019	13,260,685	13,260,685	0
250-GO BONDS SERIES 2020	3,970,912	3,970,912	0
251 - Public Improvement Revenue Bonds, Series 2020	1,144,855	1,144,855	0
252-TDT Revenue Refunding Bond, Series 2022	10,309,599	10,309,599	0
306-Local Option Sales Tax Fund	190,214,826	190,214,826	0
315-Gen Cap Outlay Fund	168,015,074	168,015,074	0
328 - Special Purpose Capital Fund	164,642,215	164,642,215	0
331-Countywide Fire Capital Fund	92,456,286	92,456,286	0
332 - Public Imp Rev Bonds Series 2017	2,491,170	2,491,170	0
334 - Transportation Imp Construction Fund	112,579,786	112,579,786	0
401-Solid Waste Fund	95,610,502	95,610,502	0
407-Osceola Parkway	77,934,827	77,934,827	0
501-Workers' Comp Internal Service Fund	11,838,110	11,838,110	0
502-Property & Casualty Insurance Internal Service Fund	17,529,853	17,529,853	0
503-Dental Insurance Internal Service Fund	2,575,440	2,575,440	0
504-Health Insurance Internal Service Fund	42,641,454	42,641,454	0
505-Life, LTD, Vol. Life Internal Service Fund	1,845,372	1,845,372	0
509-Fleet General Oversight Internal Service Fund	331,225	331,225	0
510-Fleet Maintenance Internal Service Fund	4,370,687	4,370,687	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2025</u> <u>Revenues</u>	<u>2025</u> <u>Expenditures</u>	<u>Balance</u>
511-Fleet Fuel Internal Service Fund	2,599,360	2,599,360	0
Total Budget	2,942,181,194	2,942,181,194	0



SPECIAL ASSESSMENTS

RESOLUTIONS

Resolution No. 24-151R	2-1
Resolution No. 24-152R	2-19
Resolution No. 24-153R	2-26

RESOLUTION NO. 24-151R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY FLORIDA RELATING TO VARIOUS MUNICIPAL SERVICE BENEFIT UNITS; DETERMINING SPECIAL BENEFIT FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE ASSESSMENT RATES AND ASSESSMENT ROLLS FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Osceola County, Florida (the "County") has created the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond

Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs");

WHEREAS, the Board has also authorized the imposition of Solid Waste Service Assessments throughout the unincorporated area of the County and Household Chemical Waste Service Assessments throughout the entire County, including both incorporated and unincorporated areas (the "Waste Assessments"); and

WHEREAS, a notice of public hearing to consider assessment rates has been mailed to the owner of each parcel of property within the MSBUs and the owner of each parcel of property subject to the Waste Assessments, the affidavit of mailing is attached as Appendix B; and

WHEREAS, a notice of public hearing to consider rate increases for the special assessments being imposed within the MSBUs has been published in a newspaper generally circulated within the County, the proofs of publication being attached hereto as composite Appendix C; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law;

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the ordinances and resolutions authorizing the imposition of the Waste Assessments and creating each of the respective MSBUs and other applicable provisions of law.

SECTION 2. REVISION OF FIRE RESCUE ASSESSMENTS. In compliance with Chapter 2016-89, Florida Statutes, Fire Rescue Assessments will no longer be imposed against Agricultural Property, Pursuant to Section 3(H) of Resolution No. 15-069R, the shortfall in the expected Fire Rescue Assessment proceeds resulting therefrom shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

SECTION 3. PROPERTY SPECIALLY BENEFITED. It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the respective MSBUs is specially benefited by the services, facilities, programs, and improvements funded by the assessments approved herein and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

SECTION 4. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL.

(A) The rates for the Waste Assessments and Special Assessments being imposed within the MSBUs, as set forth in Appendix A are hereby approved for Fiscal Year 2024-2025. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

(B) The assessment roll, as herein approved, together with the correction of any errors or omissions shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by law. The assessment roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll for the Waste Assessments and each MSBU, in substantially the form attached hereto as Appendix D.

SECTION 5. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the assessment rolls approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for the Waste Assessments and each MSBU; and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408 and the assessment roll to the Tax Collector, in the manner prescribed by Section 197.3632, Florida Statutes.

(B) The Waste Assessments and Special Assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2024, the lien date for ad valorem taxes.

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

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DULY ADOPTED this 5th day of September 2024.

**BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA**

By: _____
Chair/Vice Chair

**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:

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2024-2025

**APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2024-2025**

Municipal Service Benefit Unit (MSBU)	RATE
<u>Cane Brake</u>	
Residential Properties (per parcel)	\$ 190.00
<u>Emerald Lakes (at the Fountains)</u>	
Residential Properties (per parcel)	\$ 400.00
<u>Fire Rescue</u>	
Residential Property Use Category	
Residential (per dwelling unit)	\$ 245.18
Non-Residential Property Use Category	
Commercial (per square foot)	\$ 0.5730
Industrial/Warehouse (per square foot)	\$ 0.0828
Institutional (per square foot)	\$ 0.6650
Transient Occupancy (per room/unit/space)	\$ 337.20
<u>Land Category</u>	
Agricultural Land (per acre)	\$ 0.0094
Vacant Land (per acre)	\$ 0.1801
<u>Household Chemical Waste</u>	
Residential Properties (per unit)	\$ 4.00
<u>Residential Solid Waste</u>	
Urban Services Area	\$ 381.98
Rural Services Area	\$ 381.98
<u>Tops Terrace</u>	
Residential Properties (per lot)	\$ 80.00
STREET LIGHTING MSBUs	
Adriane Park	\$ 116.00
Alamo Estates & Oak Pointe	\$ 41.00
Blackstone	\$ 274.00
Brighton Place	\$ 96.00
BVL Street Lighting	\$ 14.00
Chisholm Estates	\$ 288.00
C.J.'s Landing	\$ 109.00
Country Crossing	\$ 37.00
Hamilton's Reserve	\$ 39.00
Hilliard Place	\$ 128.00
Hyde Park	\$ 94.00
Indian Point	\$ 31.00

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2024-2025

STREET LIGHTING MSBUs	
Kaliga Drive	\$ 53.00
Legacy Park	\$ 155.00
Moreland Estates	\$ 56.00
Neptune Shores	\$ 115.00
Orange Vista	\$ 51.00
Pebble Pointe	\$ 20.00
Pine Grove Estates	\$ 65.00
Pine Grove Park	\$ 13.00
Plaza Drive Street Lighting	\$ 0.02
Quail Wood	\$ 104.00
Regal Oak Shores	\$ 112.00
Rolling Hills Estates	\$ 89.00
Sailfish Court	\$ 160.00
Southport Bay	\$ 105.00
The Wilderness	\$ 40.00
Turnberry Reserve	\$ 80.00
Whispering Oaks	\$ 66.00
Woods at Kings Crest	\$ 32.00
Wren Drive	\$ -
STORMWATER MSBUs	
Adriane Park	\$ 155.00
Amberely Park	\$ 70.00
Bass Slough	\$ 92.00
Boggy Creek	\$ 87.00
Brighton Landings & Little Creek	\$ 32.00
Brighton Place	\$ 187.00
Chisholm Estates	\$ 188.00
C.J.'s Landing	\$ 276.00
Coralwood	\$ 140.00
Cornelius Place I	\$ 625.00
Cornelius Place II	\$ 680.00
Country Crossing	\$ 132.00
Country Green	\$ 82.00
Eagle Bay	\$ 55.00
Eagle Trace	\$ 270.00
Emerald Lake at Lizzia Brown	\$ 99.00
Fish Lake	\$ 205.69
Fryer Oaks	\$ 368.00
Green Meadows	\$ 359.00
Hamilton's Reserve	\$ 50.00
Hammock Pointe	\$ 170.00
Heritage Key Villas	\$ 54.00
Hickory Hollow	\$ 378.00

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2024-2025

STORMWATER MSBUs	
Hidden Pines	\$ 525.00
Hilliard Place	\$ 200.00
Hunter's Ridge	\$ 465.00
Hyde Park	\$ 212.00
Indian Point	\$ 85.00
International House of Pancakes	\$ 1,500.00
Johnson's Landing	\$ 275.00
Legacy Park	\$ 132.00
Live Oak	\$ 325.00
Lost Lake Estates	\$ 352.00
Monica Terrace	\$ 500.00
Moreland Estates	\$ 178.00
Morningside Village	\$ 165.00
Narcoossee Half Acres	\$ 474.00
Neptune Shores	\$ 277.00
North Shore Village	\$ 42.00
Oak Hammock Preserve	\$ 135.00
Oak Pointe	\$ 85.00
Orange Vista	\$ 175.00
Parkway Plaza	\$ 700.00
Pebble Pointe	\$ 90.00
Pine Grove Estates	\$ 257.00
Pleasant Hill Lakes	\$ 24.00
Raintree at Springlake Village	\$ 63.00
Regal Oak Shores	\$ 225.00
Rolling Hills Estates	\$ 90.00
Royale Oaks	\$ 198.00
Saratoga Park	\$ 153.00
Silver Lake Drive	\$ 140.00
Silverlake Estates	\$ 151.00
Southport Bay	\$ 153.00
Steeplechase	\$ 400.00
Sylvan Lake Estates	\$ 252.00
Tierra Del Sol	\$ 177.00
Vacation Villas	\$ 63.00
Valencia Woods	\$ 178.00
Whispering Oaks	\$ 100.00
Windmill Point	\$ 90.00
Windward Cay	\$ 100.00
Woods At Kings Crest and Ashley Reserve	\$ 87.00

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority personally appeared Matthew Fubner, who, after being duly sworn, deposes and says:

1. I, Matthew Fubner, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Solid Waste and Household Chemical Waste Service Assessments (the "Waste Assessments") and property located within the

Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine

Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs");

2. On or before August 16, 2024, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the MSBUs and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

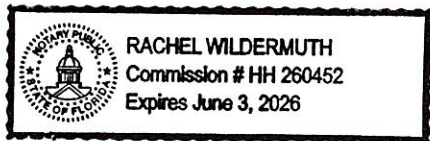



 Affiant

STATE OF FLORIDA
 COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 19 day of August, A.D., 2024.




 Signature of the person taking acknowledgment
Rachel Wildermuth
 Name of acknowledger (printed)

My commission expires: 6/3/2026

APPENDIX C
PROOFS OF PUBLICATION

Savage

from Page 1

living until age 85 — and a 29% chance of living until age 95!

Why should Susan accept a financial plan that is based on a general population "average" life expectancy for a 65-year-old woman — an additional 19.7 years? Based on that average, she should be dead at 85.

But the illustrator shows she has a better than 50/50 shot at living to 90. She doesn't want to be broke in those last five years!

Couples complexity

For couples, the calculations become even more complex. Let's say Susan's husband, Tom (a nonsmoker in excellent health), is also 65 and is contemplating retirement this year.

His life expectancy on the individual calculation is a bit shorter, since women tend to live longer than men.

But when you blend the probabilities of both living longer, the probabilities of longevity actually increase.

As a couple, there is a 50% probability that both will still be alive in 19 years, and a 10% probability that both will be alive in 28 years.

But the real planning

challenge is that there is a 50% probability that either one of them will be alive well into their 90s. Suddenly, the issue of planning for longevity takes on a new challenge for a surviving spouse to have income in those later years.

You can't take a chance on a bear market wiping out half of your portfolio in early retirement. You need to insure against the devastation of long-term care costs, which can destroy your plan.

This couple each needs to consider delaying Social Security until age 70, getting a much larger check (30% larger than if you started at age 62) — a check that will be inflation-adjusted every year.

And they should run scenarios to maximize survivor benefits. The Longevity Illustrator shows that your plan will be built on firm ground — not the quicksand of averages.

And that's the Savage Truth.

Terry Savage is a registered investment adviser and the author of four bestselling books, including "The Savage Truth on Money." Terry responds to questions on her blog at TerrySavage.com.

How to deduct property loss from disasters on tax return

By Joy Taylor Kiplinger's Personal Finance

Q: Can property damages from a disaster be deducted on a tax return? And, if so, how much?

A: Summer is prime time for a natural disaster. But the tax laws can help if your home, business or personal belongings suffer damage this year in a federally declared disaster, such as a hurricane, tornado, flood or wildfire.

You can deduct losses to the extent you're not reimbursed by insurance. Your loss is equal to the smaller of the damaged property's adjusted basis or decline in value, less any insurance proceeds that you receive or expect to receive in the future.

Computing the amount of loss to your home or belongings can be difficult. Luckily, the IRS has multiple safe harbors to help you with this calculation.

Only itemizers can claim a deduction for damage to nonbusiness property. And two offsets apply: The loss that you calculate is first reduced by \$100. The balance is deductible only to the extent it exceeds 10% of adjusted gross income.

Use Form 4684 to calculate your loss and transfer the amount to Schedule A.

A House-passed bill includes tax relief.

But it's stalled in the Senate. The package would let victims of federally declared disasters take

personal losses even if they don't otherwise itemize on Schedule A of their federal income tax returns. They would be able to deduct uninsured personal losses in excess of a \$500 threshold.

The net loss would be treated as an additional standard deduction for nonitemizers. The rules for deducting casualty losses on business assets are more liberal. The \$100 and 10%-of-AGI limits don't apply. And nonitemizers can write off losses.

Disaster losses in 2024 can be claimed on your 2023 or 2024 Form 1040. That's because individuals can opt to take the loss on the return for the disaster year or the return for the



DREAMSTIME

year preceding the disaster.

If you've already filed your 2023 1040, you can amend it to take the write-off by filing Form 1040-X.

For this purpose, the due date for a 2023 amended return is six months after the normal filing date for 2024 returns. For 2024 disaster losses, this translates to Oct. 15, 2025.

Stress

from Page 1

Encourage communication Is your employer taking an extended mental health leave as a single day or two? FMLA leave covers numerous mental health conditions, so a longer leave could well be a possibility. Ask the employee to keep

you informed about their progress if they feel comfortable doing so. If they can chat with you or a human resources representative every week or other, they can state whether their mental state allows them to return to work or if they need other accommodations.

Respect privacy Studies show that work

impacts mental well-being. The global economy loses around \$1 trillion a year to depression and anxiety, according to data from the World Health Organization. Fulfilling work in a nontoxic culture can protect people's mental state.

Company leaders must balance the need for information to fix issues with employee privacy. No one other than the point of contact and manager should know why the worker took days off. And if someone wants to know the reason for their absence, it's best to provide a generic response (i.e., "they will be back soon"). People may also not feel comfortable sharing their exact medical diagnosis for fear of company retribution or lack of future opportunities. You only need to know that they require time off to get better. Leaders should treat a mental health episode the same way they treat any physical ailment.

Pliar their return Once the employee states they are ready to return, consider easing them back in, especially if you know

that stressful work environment was a factor. Let them work from home, offer a hybrid solution or ask what you can do to prevent the stress that triggered their episode.

Prepare policies and responses in advance Without policies on mental health leave to avoid any misunderstandings. Managers should be able to refer to the employee handbook for rules, and HR should understand family leave and other regulations.

Have a prepared response for what you'll say to the worker who asks for mental health days, so you can offer a supportive attitude to someone likely struggling already. Practice the statements and tone of voice.

The last thing you want is to cause additional stress to an already struggling employee. The more support you can offer, the more successful their eventual return to their position will be. And the more you invest in your employee's mental health, the more you're likely to have happy, productive employees that will do their best work.

PICKLES



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Osceola County, Florida Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 5:30 p.m. on Thursday, September 5, 2024, or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741.

Table with 2 columns: Property Use Category and Rate Per Dwelling Unit / Rate Per Square Foot / Rate Per Room/Space/Unit / Rate Per Acre. Rows include Residential, Commercial, Industrial/Warehouse, Institutional, Transient Occupancy, and Land Property Use.

Copy of the Fire Rescue Assessment Ordinance 1999-25, the Amended and Restated Initial Assessment Resolution 2010-130R, and the Preliminary Assessment Roll are available for inspection at the Office of Management and Budget in the Special Assessment Department located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title II Assistance The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act.

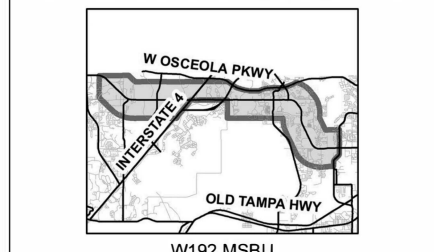
Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades de los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday 8:00 a.m. to 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



The Board of County Commissioners of Osceola County, Florida, has been imposing Maintenance Assessments against certain parcels of non-residential property within the West 192 Beau/Vacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included in this November's ad valorem tax bills.

The hearing will be held at 5:30 p.m. on Thursday, September 5, 2024, or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741.

The Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades.

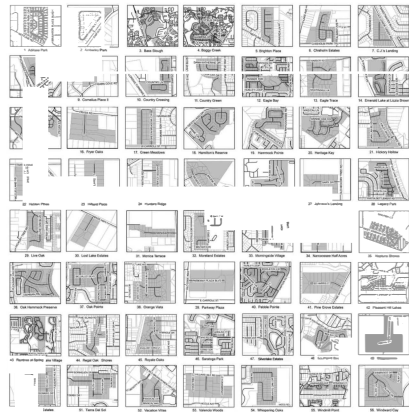
The Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

STORMWATER LOCATION MAP: OSCEOLA COUNTY, FLORIDA



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of storm water management facilities located within the following MSBUs: Adriane Park, Amberley Park, Bass Slough, Boggy Creek, Brighton Place, Chetron Estates, C-1 Landings, Coralwood, Cornelius Place, Country Crossing, Country Green, Eagle Bay, Eagle Trace, Emerald Lake at Lizza Bro wn, Fish Lake, Fryer Oaks, Green Meadows w, Hamilton's Reserve, Hammock Pointe, Heritage Key, Hickory Holm w, Hidden Pines, Hilliard Place, Hunters Ridge, Hyde Park, Indian Point, Johnson's Landing, Legacy Park, Live Oak, Lost Lake Estates, Monica Terrace, Montara Estates, Morningside Village, Narcoossee Hill Acres, Neptune Shores, Oak Hammock Preserve, Oak Pointe, Orange Vista, Parkway Plaza, Pebble Point, Pine Grove Estates, Pleasant Hill Lakes, Raintree at Springlake Village, Regal Oak Shores, Royale Oaks, Saratoga Park, Silverlake Estates, Southport Bay, Sleepyheads, Sylvan Lake Estates, Tierra Del Sol, Watson Villas, Waterside Woods, Whispering Oaks, Windward Point, Westward City, and Woods at Kings Crest & Ashley Reserve.

The public hearing for consideration of the proposed annual budget and anticipated non-ad valorem assessments for Osceola County will be held on **Thursday, September 5, 2024, at 5:30 p.m.** soon thereafter as it may be heard at Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. Affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:
Adriane Park	155.00	Hickory Hollow	378.00	Pine Grove Estates	257.00
Amberley Park	79.00	Hidden Pines	526.00	Pleasant Hill Lakes	24.00
Bass Slough	62.00	Hilliard Place	200.00	Raintree at Springlake Village	63.00
Boggy Creek	67.00	Hunters Ridge	465.00	Regal Oak Shores	223.00
Brighton Place	187.00	Hyde Park	212.00	Saratoga Park	198.00
Chetron Estates	188.00	Indian Point	85.00	Saratoga Park	153.00
C-1 Landings	276.00	Johnson's Landing	276.00	Silverlake Estates	153.00
Coralwood	140.00	Legacy Park	132.00	Southport Bay	153.00
Cornelius Place II	680.00	Live Oak	325.00	Sleepyheads	400.00
Country Crossing	132.00	Lost Lake Estates	302.00	Sylvan Lake Estates	252.00
Country Green	82.00	Monica Terrace	500.00	Tierra Del Sol	177.00
Eagle Bay	15.00	Montara Estates	178.00	Watson Villas	63.00
Eagle Trace	270.00	Morningside Village	165.00	Valencia Woods	378.00
Emerald Lake at Lizza Brown	99.00	Narcoossee Hill Acres	474.00	Whispering Oaks	90.00
Fish Lake	205.00	Neptune Shores	277.00	Windward Point	90.00
Fryer Oaks	368.00	Oak Hammock Preserve	135.00	Windward City	100.00
Green Meadows	305.00	Oak Pointe	85.00	Woods at Kings Crest & Ashley Reserve	87.00
Hamilton's Reserve	50.00	Orange Vista	175.00	Ashley Reserve	87.00
Hammock Pointe	170.00	Parkway Plaza	700.00		
Heritage Key	14.00	Pebble Point	96.00		

The County expects to collect a total of \$1,503,386.53 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-078R, 12-103R, and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance
The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI
La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodaciones razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

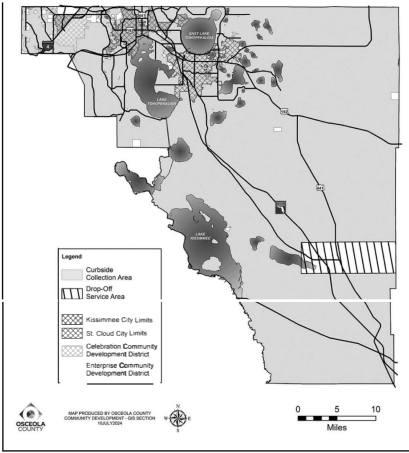
Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENT

Solid Waste Service Assessment Area Map



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose a solid waste service assessment against certain improved residential properties located within those portions of the unincorporated area of the County designated as "Curbside Collection Area" and "Drop-Off Service Area" in the map shown above. Assessments in the Curbside Collection Area will fund curbside pick-up of household waste, yard waste, bulky waste, white goods, and recyclable materials. Assessments in the Drop-Off Service Area will fund rural drop-off facilities for household waste, yard waste, bulky waste, white goods, and recyclable materials. Assessments will not be imposed against dwelling units served by a dumpster or compactor.

A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 5, 2024, at 5:30 p.m.** or soon thereafter as it may be heard at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741, to receive public comment on the proposed solid waste service assessment. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2024-2025 assessment is \$381.98, which is equal to approximately \$31.83 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

The assessment breakdown for each residential service unit is as follows:

\$358.74	(contract collectors or drop-off stations and customer service)
8.55	(assessment roll preparation and Tax Collector fees)
14.69	(early payment discount) ⁽¹⁾
\$381.98	

⁽¹⁾ The \$14.69 is the discount that will be received if the tax bill is paid in November 2024. Paying in November would reduce the assessment to \$367.29. Smaller discounts are available if the tax bill is paid in December, January, or February.

Americans with Disabilities Act (ADA) & Title VI Assistance
The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

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La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodaciones razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 19-075R, adopted by the Board on June 10, 2019. Copies of Resolution No. 19-075R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, 1 Courthouse Square, Suite 2100 Kissimmee, Florida, 34741.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

**Osceola County Property Appraiser's Office
Notice of Action**

It is the intent of the Osceola County Property Appraiser's office to designate the position of Commercial Real Property Director as Senior Management Class with the Florida Retirement System.

Additional information may be obtained at
2505 E Irlo Bronson Memorial Hwy
Kissimmee, FL 34744






FREE

PUZZLES & GAMES

PlayJumble.com

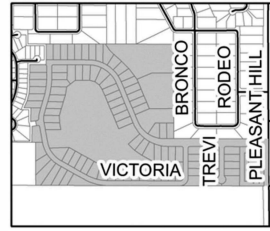







Jumble Daily
Jumble Crossword Daily
Jumble Sunday
Sudoku - Mahjong
Bubble Shooter Pro
Plus many more

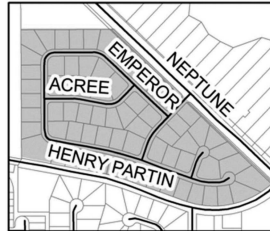
**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF NON-AD
VALOREM ASSESSMENTS**



**1. Emerald Lakes
(at the Fountains)**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) Municipal Service Benefit Unit pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement, and operation of storm water management, the installation, maintenance, and operation of street lighting, and the improvement and maintenance of the common areas entrance, and internal road way islands within the Municipal Service Benefit Unit. The proposed fiscal year 2024-2025 special non-ad valorem assessments will be increased from \$375.00 to \$400.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

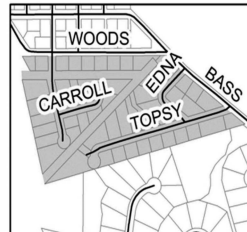
The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$400.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2024-2025 is \$38,400.



2. Cane Brake

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Cane Brake Municipal Service Benefit Unit pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management retention facilities and landscaping in the publicly dedicated buffer areas, and the installation, maintenance, and repair of street lighting. The proposed fiscal year 2024-2025 special non-ad valorem assessments will increase from \$185.00 to \$190.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$190.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2024-2025 is \$13,110.



3. Tops Terrace

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Tops Terrace Municipal Service Benefit Unit pursuant to the Tops Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the installation and maintenance of street lighting. The proposed fiscal year 2024-2025 special non-ad valorem assessment will be increased from \$75.00 to \$80.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$80.00 per lot**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per lot charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2024-2025 is \$4,320.

The hearing will be held at 5:30 p.m. on **Thursday, September 5, 2024**, or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida 34741. All affected property owners have a right to appear at the hearing and file written objections with the Board within 20 days of this notice. If a person decides to appeal a decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieren acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés (es decir, intérprete de idioma) para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de Relación de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1200 for assistance, Monday through Friday between 9:00 a.m. and 5:00 p.m. Additonal information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

**BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA**

APPENDIX D
FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Solid Waste and Household Chemical Waste Service Assessment, Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service, Regal

Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs");

(the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein-described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Rolls this ____ day of _____, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 24-152R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING A MAINTENANCE ASSESSMENT ROLL FOR THE WEST 192 REDEVELOPMENT AREA MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Osceola County, Florida enacted Ordinance No. 95-08 (the "Original Ordinance") on July 31, 1995, and created the West 192 Redevelopment Area Municipal Service Benefit Unit for the purpose of imposing special assessments to finance the maintenance of improvements enhancing the commercial viability of property located therein; and

WHEREAS, pursuant to the Ordinance, the Board has adopted resolutions dated October 23, 1995, May 18, 1998, April 19, 1999, and May 5, 2003 (the "Original Initial Assessment Resolutions"), describing the terms and conditions of special assessments to finance the maintenance of improvements to enhance the commercial viability of property located within the West 192 Redevelopment Area Municipal Service Benefit Unit; and

WHEREAS, on August 27, 2007, the Board enacted Ordinance No. 07-21, amending the Original Ordinance to permit the imposition of maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Ordinance, as amended by Ordinance No. 07-021, being referred to herein as the "Ordinance"); and

WHEREAS, on August 27, 2007, the Board adopted Resolution No. 07-037R, amending the Original Initial Assessment Resolutions to implement maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Assessment Resolutions, as amended by Resolution No. 07-037, being referred to herein as the "Initial Assessment Resolution"); and

WHEREAS, since the enactment of Ordinance No. 07-021 and the adoption of Resolution No. 07-037R, Maintenance Assessments have been imposed at a uniform rate in the Phase IIA Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project adopted on May 18, 1998), the Phase IIB Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project adopted on April 19, 1999), and the Phase IIC Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project adopted on May 5, 2003); and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to adopt an "Annual Maintenance Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Maintenance Assessment Roll for each Fiscal Year; and

WHEREAS, notice of a public hearing to consider assessment rates have been mailed to each affected property owner within the West 192 Redevelopment Area Municipal Service Benefit Unit, the affidavit of mailing being attached as Appendix A; and

WHEREAS, notice of a public hearing to consider assessment rate increases for West 192 Redevelopment Area Municipal Service Benefit Unit has been published in a newspaper generally circulated within the County, the proof of publication being attached hereto as Appendix B; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This is an Annual Maintenance Assessment Resolution and Annual Maintenance Assessment Resolution, as defined in the Ordinance. All capitalized terms herein shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. APPROVAL OF MAINTENANCE ASSESSMENT ROLL. The Maintenance Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, which is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2024-2025, based upon the rates set forth below:

(A) The Maintenance Assessment Rate for the Phase IIA Benefit Area, Phase IIB Benefit Area, and Phase IIC Benefit Area is hereby established as \$600.60 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate for the Phase IIA Benefit Area, Phase IIB Benefit Area, and Phase IIC Benefit Area is hereby established as \$410.60 per \$1,000,000 of Factored Vehicular Value.

SECTION 4. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the Maintenance Assessment Roll approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for the Maintenance Assessment Roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Maintenance Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-

ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the Maintenance Assessment Roll as of January 1, 2024, the lien date for ad valorem taxes.

SECTION 5. CERTIFICATION OF ASSESSMENT ROLLS. The Maintenance Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

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

DULY ADOPTED this 5th day of September 2024.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

ATTEST:

Clerk/Deputy Clerk to the Board
(SEAL)

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

**APPENDIX A
AFFIDAVIT OF MAILING**

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority personally appeared Matthew Fuhrer, who, after being duly sworn, deposes and says:

1. I, Matthew Fuhrer, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property located within West 192 Redevelopment Area Municipal Service Benefit Unit, as required by Section 3.08 of Ordinance No. 95-08, as amended by Ordinance No. 07-21 (collectively, the "Ordinance"), creating the West 192 Redevelopment Area Municipal Service Benefit Unit.

2. On or before August 16, 2024, I mailed or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

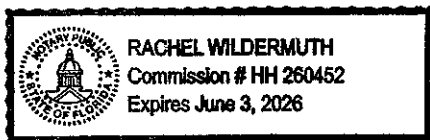
FURTHER AFFIANT SAYETH NOT.

Matthew Fuhrer
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer, who is personally known to me or who has produced _____ as identification and did (did not) take an oath _____

WITNESS, my hand and official seal this 19 day of August A.D., 2024.



Rachel Wildermuth
Signature of the person taking acknowledgment

Rachel Wildermuth
Name of acknowledger (printed)

My commission expires: 6/3/2026

APPENDIX B
PROOF OF PUBLICATION

Savage

from Page 1

living until age 85 — and a 29% chance of living until age 95!

Why should Susan accept a financial plan that is based on a general population "average" life expectancy for a 65-year-old woman — an additional 19.7 years? Based on that average, she should be dead at 85.

But the illustration shows she has a better than 50/50 shot at living to 90. She doesn't want to be broke in those last five years!

Couples complexity

For couples, the calculations become even more complex. Let's say Susan's husband, Tom (a nonsmoker in excellent health), is also 65 and is contemplating retirement this year.

His life expectancy on the individual calculation is a bit shorter, since women tend to live longer than men.

But when you blend the probabilities of both living longer, the probabilities of longevity actually increase.

As a couple, there is a 50% probability that both will still be alive in 19 years, and a 10% probability that both will be alive in 28 years.

But the real planning

challenge is that there is a 50% probability that either one of them will be alive well into their 90s.

Suddenly, the issue of planning for longevity takes on a new challenge for a surviving spouse to have income in those later years.

You can't take a chance on a bear market wiping out half of your portfolio in early retirement. You need to insure against the devastation of long-term care costs, which can destroy your plan.

This couple each needs to consider delaying Social Security until age 70, getting a much larger check (30% larger than if you started at age 62) — a check that will be inflation-adjusted every year.

And they should run scenarios to maximize survivor benefits. The Longevity Illustration won't take the place of a good financial plan. But at least your plan will be built on firm ground — not the quicksand of averages.

And that's the Savage Truth.

Terry Savage is a registered investment adviser and the author of four bestselling books, including "The Savage Truth on Money." Terry responds to questions on her blog at TerrySavage.com.

How to deduct property loss from disasters on tax return

By Joy Taylor
Kiplinger's Personal Finance

Q: Can property damages from a disaster be deducted on a tax return? And, if so, how much?

A: Summer is prime time for a natural disaster. But the tax laws can help if your home, business or personal belongings suffer damage this year in a federally declared disaster, such as a hurricane, tornado, flood or wildfire.

You can deduct losses to the extent you're not reimbursed by insurance. Your loss is equal to the smaller of the damaged property's adjusted basis or decline in value, less any insurance proceeds that you receive or expect to receive in the future.

Stress

from Page 1

Encourage communication Is your employee taking an extended mental health leave as a single day or two? FMLA leave covers numerous mental health conditions, so a longer leave could well be a possibility. Ask the employee to keep

Computing the amount of loss to your home or belongings can be difficult. Luckily, the IRS has multiple safe harbors to help you with this calculation.

Only itemizers can claim a deduction for damage to nonbusiness property. And two offsets apply: The loss that you calculate is first reduced by \$100. The balance is deductible only to the extent it exceeds 10% of adjusted gross income.

Use Form 4684 to calculate your loss and transfer the amount to Schedule A. A House-passed bill includes tax relief.

But it's stalled in the Senate. The package would let victims of federally declared disasters take

personal losses even if they don't otherwise itemize on Schedule A of their federal income tax returns. They would be able to deduct uninsured personal losses in excess of a \$500 threshold.

The net loss would be treated as an additional standard deduction for nonitemizers.

The rules for deducting casualty losses on business assets are more liberal. The \$100 and 10%-of-AGI limits don't apply. And nonitemizers can write off losses.

Disaster losses in 2024 can be claimed on your 2023 or 2024 Form 1040. That's because individuals can opt to take the loss on the return for the disaster year or the return for the



year preceding the disaster.

If you've already filed your 2023 1040, you can amend it to take the write-off by filing Form 1040-X.

For this purpose, the due date for a 2023 amended return is six months after the normal filing date for 2024 returns. For 2024 disaster losses, this translates to Oct. 15, 2025.

you informed about their progress if they feel comfortable doing so. If they can chat with you or a human resources representative every week or other, they can state whether their mental state allows them to return to work or if they need other accommodations.

Respect privacy Studies show that work

impacts mental well-being. The global economy loses around \$1 trillion a year to depression and anxiety, according to data from the World Health Organization. Fulfilling work in a nontoxic culture can protect people's mental state.

Company leaders must balance the need for information to fix issues with employee privacy. No one other than the point of contact and manager should know why the worker took days off. And if someone wants to know the reason for their absence, it's best to provide a generic response (i.e., "they will be back soon").

People may also not feel comfortable sharing their exact medical diagnosis for fear of company retribution or lack of future opportunities. You only need to know that they require time off to get better. Leaders should treat a mental health episode the same way they treat any physical ailment.

Pliar their return

Once the employee states they are ready to return, consider easing them back in, especially if you know

that stressful work environment was a factor. Let them work from home, offer a hybrid solution or ask what you can do to prevent the stress that triggered their episode.

Prepare policies and responses in advance

Without policies on mental health leave to avoid any misunderstandings. Managers should be able to refer to the employee handbook for rules, and HR should understand family leave and other regulations.

Have a prepared response for what you'll say to the worker who asks for mental health days, so you can offer a supportive attitude to

someone likely struggling already. Practice the statements and tone of voice.

The last thing you want is to cause additional stress to an already struggling employee. The more support you can offer, the more successful their eventual return to their position will be. And the more you invest in your employee's mental health, the more you're likely to have happy, productive employees that will do their best work.

PICKLES



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Osceola County, Florida

Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 5:30 p.m. on Thursday, September 5, 2024, or soon thereafter as may be heard at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billings units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessments scheduled for the fiscal year beginning October 1, 2024.

FIRE RESCUE ASSESSMENTS	
Residential Property Use Category	Rate Per Dwelling Unit
	\$245.18
Non-Residential Property Use Categories	
Rate Per Square Foot	
Industrial/Warehouse	\$0.5730
	\$0.0828
	\$0.6650
Transient Occupancy Property Use Category	
Rate Per Room/Space/Unit	
Transient Occupancy	\$37.20
Land Property Use Categories	
Rate Per Acre	
Agricultural Land	\$0.1801
	\$0.0094

Copies of the Fire Rescue Assessment Ordinance 1999-25, the Amended and Restated Initial Assessment Resolution 2013-180, and the Preliminary Assessment Roll are available for inspection at the Office of Management Budget in the Special Assessment Department located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to individuals with disabilities. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County ADA/Title VI Coordinator at (407) 742-1200 (TTY Users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieren acomodaciones razonables (es decir, intérprete de lenguaje de señas materiales en formato accesible) o las personas con dominio limitado del inglés que requieren intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al sistema de retroalimentación de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday 8:00 a.m. to 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

W OSCEOLA PKWY

INTERSTATE

OLD TAMPA HWY

W192 MSBU

The Board of County Commissioners of Osceola County, Florida, has been imposing Maintenance Assessments against certain parcels of non-residential property within the West 192 Beau/Vacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included in this November's ad valorem tax bills. The hearing will be held at 5:30 p.m. on Thursday, September 5, 2024, or soon thereafter as may be heard at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Board intends to impose Maintenance Assessments to pay for the administration of the West 192 Beau/Vacation Project, maintenance of the improvements in the West 192 Beau/Vacation Area (guide markers, roadway palms, associated landscaping, sidewalk, benches, signage, lighting, landscaping, bus shelters, and similar improvements) and assessment collection costs.

The Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, assessed, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to individuals with disabilities. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County ADA/Title VI Coordinator at (407) 742-1200 (TTY Users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieren acomodaciones razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieren intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al sistema de retroalimentación de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

APPENDIX C

**FORM OF CERTIFICATE
TO NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the West 192 Redevelopment Area (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein-described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _____, 2024.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

RESOLUTION #24-153R

AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA, AUTHORIZING AND ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE COUNTY LIMITS FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH ENHANCED MEDICAID PAYMENTS FOR LOCAL SERVICES; FINDING AND DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY THE ASSESSMENT; COLLECTING THE ASSESSMENT AGAINST THE REAL PROPERTY; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENT AND THE METHOD OF ITS COLLECTION; AUTHORIZING AND DIRECTING THE PUBLICATION OF NOTICES IN CONNECTION THEREWITH; PROVIDING FOR CERTAIN OTHER AUTHORIZATIONS AND DELEGATIONS OF AUTHORITY AS NECESSARY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, hospitals in Osceola County’s jurisdiction (the “Hospitals”) annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, the State of Florida (the “State”) received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program (the “DPP”) to offset hospitals’ uncompensated Medicaid costs and improve the quality of care provided to Florida’s Medicaid population; and

WHEREAS, Hospitals have asked Osceola County (the “County”) to impose a non-ad valorem special assessment upon certain real property interests held by the Hospitals to help finance the non-federal share of the State’s Medicaid program; and

WHEREAS, the only real property interests that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals; and

WHEREAS, the County recognizes that one or more of the Hospitals within the County’s boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on “property interests” but rather on the distinction of the classifications of real property being assessed; and

WHEREAS, the funding raised by the County assessment will, through intergovernmental transfers (“IGTs”) provided consistent with federal guidelines, support additional funding for Medicaid payments to Hospitals; and

WHEREAS, the County acknowledges that the Hospital properties assessed will benefit directly and especially from the assessment as a result of the above-described additional funding provided to said Hospitals; and

WHEREAS, the County has determined that a logical relationship exists between the services provided by the Hospitals, which will be supported by the assessment, and the special and particular benefit to the real property of the Hospitals; and

WHEREAS, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

WHEREAS, leveraging additional federal support through the above-described IGTs to fund Medicaid payments to the Hospitals for health care services directly and specifically benefits the Hospitals’ property interests and supports their continued ability to provide those services; and

WHEREAS, imposing an assessment limited to Hospital properties to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

WHEREAS, the assessment ensures the financial stability and viability of the Hospitals providing such services; and

WHEREAS, the Hospitals are important contributors to the County’s economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

WHEREAS, the Board finds the assessment will enhance the Hospitals’ ability to grow, expand, maintain, improve, and increase the value of their Osceola County properties and facilities under all present circumstances and those of the foreseeable future; and

WHEREAS, the County is proposing a properly apportioned assessment by which all Hospitals will be assessed at a uniform rate that is compliant with 42 C.F.R. § 433.68(d); and

WHEREAS, on June 6, 2022, the Board of County Commissioners adopted Ordinance #2022-67, enabling the County to levy a uniform non-ad valorem special assessment, which is fairly and reasonably apportioned among the Hospitals’ property interests within the County’s jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, thus directly and especially benefitting Hospital properties.

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

Section 1. Definitions. As used in this Resolution, the following capitalized terms, not otherwise defined herein or in the Ordinance, shall have the meanings below, unless the context otherwise requires.

Assessed Property means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

Assessment means a non-ad valorem special assessment imposed by the County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services in the County.

Assessment Coordinator means the person appointed to administer the Assessment imposed pursuant to this Article, or such person's designee.

Board means the Board of County Commissioners of Osceola County, Florida.

Comptroller means the Osceola County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

County means Osceola County, Florida.

Fiscal Year means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

Institutional Health Care Provider means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

Local Services means the provision of health care services to Medicaid, indigent, and uninsured members of the Osceola County community.

Non-Ad valorem Assessment Roll means the special assessment roll prepared by the County.

Ordinance means the Osceola County Local Provider Participation Fund Ordinance codified in 2022-67 of the Osceola County Code of Ordinances.

Tax Collector means the Osceola County Tax Collector.

Section 2. Authority. Pursuant to Article VIII, Section 1(g) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Osceola County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose a special assessment

against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

Section 3. Special Assessment. The non-ad valorem special assessment discussed herein shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through a directed payment program that will benefit the Assessed Properties for Local Services.

When imposed, the Assessment shall constitute a lien upon the Assessed Properties owned by Hospitals and/or a lien upon improvements on the Property made by Hospital leaseholders equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Payments made by Assessed Properties may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence.

Section 4. Assessment Scope, Basis, and Use. Funds generated from the Assessment shall be used only to:

1. Provide to the Florida Agency for Health Care Administration the non-federal share for Medicaid managed care hospital directed payments to be made directly or indirectly in support of hospitals serving Medicaid beneficiaries; and
2. Reimburse the County for administrative costs associated with the implementation of the Assessment authorized by the Ordinance.

If, at the end of the Fiscal Year, additional amounts remain in the local provider participation fund, the Board is hereby authorized either (a) to retain such amounts in the fund to transfer to the Agency in the next fiscal year for use as the non-federal share of Medicaid hospital payments, or (b) if requested to do so by the Assessed Properties, to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, all or a portion of the unutilized local provider participation fund.

If, after the Assessment funds are transferred to the Agency, the Agency returns some or all of the transferred funding to the County (including, but not limited to, a return of the non-federal share after a disallowance of matching federal funds), the Board is hereby authorized to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, the amount of such returned funds.

Section 5. Computation of Assessment. The Assessment shall equal 2.29% of gross patient revenue for each Assessed Property specified in the attached Non-Ad Valorem Assessment Roll. The amount of the Assessment required of each Assessed Property may not exceed an amount that when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

Section 6. Timing and Method of Collection. The amount of the assessment is to be collected pursuant to the Alternative Method outlined in §197.3631, Fla Stat.

The County shall provide Assessment bills by first-class mail to the owner of each affected Hospital. The bill or accompanying explanatory material shall include (1) a reference to this Resolution, (2) the total amount of the hospital's Assessment for the appropriate period, (3) the location at which payment will be accepted, (4) the date on which the Assessment is due, and (5) a statement that the Assessment constitutes a lien against assessed property and/or improvements equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or employees shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the Ordinance and this resolution.

Section 7. Public Hearing. Per the notice provided on August 16, 2024, the Board has heard and considered the objections of all interested persons prior to rendering a decision on the Assessment and attached Non-Ad Valorem Assessment Roll.

Section 8. Responsibility for Enforcement. The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein. The duties related to the collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

Section 9. Severability. If any clause, section, or provision of this resolution is declared unconstitutional or invalid for any reason or cause, the remaining portion hereof shall be in full force and effect and shall be valid as if such invalid portion thereof had not been incorporated herein.

Section 10. Effective Date. This Resolution is to be effective immediately upon adoption. This Resolution is duly adopted this 5th day of September 2024.

The Remainder of this Page is Intentionally Left Blank

DULY ADOPTED this 5th day of September 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2024-2025

Provider Name	Assessment Amount
HCA Florida Osceola Hospital	\$10,380,697
HCA Florida Poinciana Hospital	\$2,628,360
St. Cloud Regional Medical Center	\$2,224,503
The Blackberry Center	\$327,847

**APPENDIX B
AFFIDAVIT OF MAILING**

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority personally appeared Matthew Fuhrer, who, after being duly sworn, deposes and says:

1. I, Matthew Fuhrer, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Local Provider Participation Fund Assessment Area and property located within the HCA Florida Osceola Hospital, HCA Florida Poinciana Hospital, St. Cloud Regional Medical Center, and The Blackberry Center;

2. On or before August 16, 2024, I mailed or directed the mailing of a notice by first-class mail to the owner/administrator of each parcel of property subject to the Local Provider Participation Fund Assessment at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of non-ad valorem taxes, as required by the ordinances and resolutions authorizing the imposition of the Local Provider Participation Fund Assessments and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

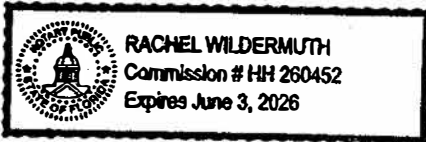
Matthew Fuhrer

Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 19 day of August, A.D., 2024.



Rachel Wildermuth
Signature of the person taking acknowledgment

Rachel Wildermuth
Name of acknowledger (printed)

My commission expires: 6/3/2026

APPENDIX C
PROOFS OF PUBLICATION

NOTICE OF HEARING REGARDING IMPOSING AND COLLECTING A NON-AD VALOREM SPECIAL ASSESSMENT FROM SPECIFIED HOSPITAL PROPERTIES

Notice is hereby given that the Board of County Commissioners of Osceola County will conduct a public hearing pursuant to Ordinance No. 2022-67 to consider the approval of the imposition and collection of a non-ad valorem special assessment against each private for-profit and not-for-profit hospital that provides inpatient hospital services and that holds a right of possession and right of use to real property in Osceola County (each, as "Assessed Property"). The list of affected hospitals is included at the conclusion of this notice.

The assessment is intended to finance intergovernmental transfers, provided consistent with federal guidelines, that fund the non-federal share of certain Medicaid and/or Medicaid managed care payments. As a result, the assessment directly and especially benefits Assessed Properties and supports the provision of health care services to Medicaid, indigent, and uninsured members of the County's community.

The Public Hearing will be held at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741, on **September 5, 2024, at 5:30 pm**, or as soon thereafter as the matter can be heard. At that time, the Board will receive public comment on the proposed special assessment.

The Osceola County office has prepared the Non-Ad Valorem Assessment Roll being considered for approval. The roll contains the names of the Assessed Properties, the assessment rate, and the amount of the special assessment to be imposed against each Assessed Property. The Non-Ad Valorem Assessment Roll is available for inspection at the Osceola County Budget and Management Office during regular business hours from August 16, 2024, to September 5, 2024. The assessment rate set forth in the Non-Ad Valorem Assessment Roll to be levied against the gross patient revenue of each Assessed Property is 2.29%.

At the date and time set forth in this notice, the Board of County Commissioners may: (1) approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right, and (2) adopt a resolution (the "Assessment Resolution") that describes: (a) the Medicaid payments proposed for funding from proceeds of the assessment, (b) the benefit to the Assessed Properties, (c) the methodology for computing the assessed amounts, and (d) the method of collection, including how and when the assessment is to be paid.

All interested persons have a right to appear at the hearing and to file written objections with the Board prior to the resolution vote. All objections to the Non-Ad Valorem Assessment Roll being considered for approval must be made in writing and filed with the County by September 5, 2024. Written objections should be sent to the attention of Osceola County at 1 Courthouse Square, Suite 4700, Kissimmee, FL 34741.

The amount of the assessment is to be collected pursuant to an additional and alternative method, as specified in § 197.3631, Fla Stat., details will be included in the Assessment Resolution.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407)742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI
La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

Pursuant to § 286.0105, Fla Stat. if a person decides to appeal any decision of the Board of County Commissioners on any matter considered at the public hearing, he or she will need a record of the proceedings. For such purpose, a person appealing the decision may need to ensure the creation of a verbatim record, which captures the testimony and evidence upon which the appeal is based.

Osceola County, FLORIDA

List of Affected Properties:

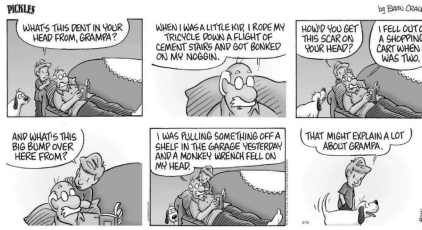
The special assessment is to be levied against each private for-profit and not-for-profit hospital operating under a Florida hospital license affiliated with the following providers of inpatient hospital services that hold a right of possession and right to use real property in Osceola County, Florida:

Hospital Name: HCA Florida Osceola Hospital
Hospital Address: 700 W. Oak St., Kissimmee, FL 34741
Parcel ID: 212529187400010010

Hospital Name: HCA Florida Poinciana Hospital
Hospital Address: 325 Cypress Pkwy., Kissimmee, FL 34759
Parcel ID: 112728000000400000

Hospital Name: The BlackBerry Center
Hospital Address: 91 Beehive Cir. Dr., St. Cloud, FL 34769
Parcel ID: 04263000110001001A

Hospital Name: St. Cloud Regional Medical Center
Hospital Address: 2906 17th St., St. Cloud, FL 34769
Parcel ID: 10263000U000220000



By Kim Clark
Kiplinger's Personal Finance

In basic physics, the principle of momentum is intuitive: Give a billiard ball a tap and the ball will keep rolling in the same direction from one second to the next.

It's tempting to apply the same logic to stocks. After all, study after study has found that, historically, stocks with prices that rose or fell over a few hours or months were disproportionately likely to keep heading in the same direction for at least the next few minutes (if the trend was marked over hours) or weeks (if the trend was established over recent months).

Momentum investing has been on a roll lately. If, after watching the S&P 500 index rise more than 26% in 2023, you had decided "the trend is your friend" and bought a fund that tracks the large-company benchmark at the start of 2024, you'd have made more than 15% in the first half of the year.

Funds that use momentum as a primary factor in their screening process, buying or selling stocks on the assumption that

their past price trends will continue, have been the best-performing factor funds (funds that focus on a particular investing characteristic) so far in 2024, according to research firm Morningstar.

But don't get too excited, Morningstar portfolio strategist Amy Arnott warns. Momentum is one of the more puzzling and risky investing strategies in common use. "The tricky thing with momentum is that it works until it doesn't. During turning points, momentum funds really struggle," she says.

Although it's clear that momentum is about cashing in on a trend, there's no general agreement on which trends, or over what period. Nearly every momentum investor or fund manager has a unique formula.

Some track individual stocks. Others track sectors or baskets of funds. Some strategies, such as those tracking the S&P 500 and MSCI momentum indexes, focus on price history. Another popular momentum strategy pays little attention to the historical direction of prices, focusing instead on relative performance and

screening for outperforming and underperforming stocks or other investments.

There are also many options for the period used to flag a trend. Some investors bet on trends of the past few hours; others look over many months or years, sometimes ignoring the most recent days or even months. Those differences in trend-spotting strategies create huge variations in performance.

Long-term-oriented, do-it-yourself investors should approach momentum investing with caution.

Think of momentum as a satellite strategy for your portfolio, not as a core position. If you decide to pursue momentum investing, make sure to be smart about taxes. Momentum strategies typically require plenty of trading, which could create taxable gains, says Larry Swedroe, author of "Enrich Your Future: The Keys to Successful Investing." For that reason, holding a momentum strategy ETF (or a mutual fund in a tax-protected account) may be a more tax-efficient way to pursue the strategy, he says.

Savage

from Page 1

advantage of buying shares at lower prices, in anticipation of a bounce-back. Instead, during retirement these losses affect retiree's ability to fund annual expenses.

Congress has asked the General Accounting Office why the government that plans so much more conservative than most corporate target-date fund accounts. But in April, the GAO released the report "401(k) Retirement Plans: Department of Labor Should Update Guidance on Target Date Funds," passing the buck to the Labor Department, which oversees company retirement plans. So far, Labor has refused to deal with the issue.

What you should do?

No one is insisting the Target Date plans fully disclose their combined stock and bond risk exposure at the targeted retirement date, so it is up to you, the plan participant, to understand that these funds could be hazardous to your wealth if the stock market falls sharply. It's not that you should sell out of market exposure; you'll need it over the long term of your retirement to offset the ravages of any future inflation. But you need to understand your exposure to potential loss and make sure you have other, less risky, investments to offset this exposure.

If you "roll out" of your company plan at retirement, you'll be in the position to choose new investments, which will require you to analyze the

portfolios of any target-date funds you might choose.

As well, a rollover will give you exposure to government-only money market funds for a portion of your account — making RMDs easier and letting you sleep better at night.

But if you haven't retired yet and so must stick with the company plan options, or if you chose to leave your funds in the company plan after retirement, now is the time to look inside your plan and ask what's in your wallet. And that's the Savage Truth.

Terry Savage is a registered investment advisor and the author of four bestselling books, including "The Savage Truth on Money." Terry responds to questions on her blog at TerrySavage.com.

Bronze

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be satisfaction, fulfillment and happiness into something less.

Take performance evaluations. Give an employee a less-than-perfect rating and it's natural for them to think about what could have been. If they use a downward counterfactual, that's great, because they're happy, comparing their evaluation with what it could have been — somewhat or much more negative — makes them feel good about their evaluation and performance.

But if they use an upward counterfactual, they may be disappointed, resentful even angry, and will likely not remember any of the positive or constructive feedback. (Especially since research shows that people quickly forget negative feedback.)

Or take money. After starting an entry-level shop floor position, I climbed the ladder and became a supervisor. I was really happy with the increase in pay. I came in early, stayed late, started projects, volunteered for cross-departmental teams, took on additional responsibilities. I worked hard. I was

happy to work hard. Then I found out another supervisor, a lazy, difficult, uncooperative supervisor, made half gain as much as I did — and in a system where 3% annual raises were the norm, that felt like a huge difference.

Nothing had changed, except for the upward counterfactual I applied, and I wasn't big enough to get past it. While I still worked hard, I no longer worked that hard.

That's what can happen when we fall prey to upward counterfactuals. I was happy with what I earned as a supervisor until I learned what another supervisor made.

Then I became unhappy — even though my pay hadn't changed, my duties hadn't changed and my future opportunities hadn't changed.

The only thing that changed was my perspective. Compared with the money I made as a machine operator, supervisor pay seemed like great pay. But when I compared it with what someone else made, "great" no longer seemed so great. No matter how successful you may be — and no matter how far you've come — when you give in

to upward counterfactuals, you'll always feel unsuccessful.

You won't win if you're an entrepreneur and you compare yourself with Richard Branson. You won't win if you're a musician and you compare yourself with Taylor Swift, especially if the point of comparison is earnings. If your goal is to change the world, and you compare yourself with Steve Jobs — yeah, no.

That's the problem with upward counterfactuals. No matter how successful you feel, you can always find someone whose more successful. There will always be someone who seems better, or smarter, or wealthier, or (seemingly) happier.

So stop comparing. At the very least, use downward counterfactuals. Compare yourself with all the people who tried and failed, and you'll feel blessed. Compare yourself with all the people who haven't tried, and any success you experience will feel like victory.

Compare yourself with who you were last year, or even last week, and you'll feel proud of just how far you've come. And be excited to continue on whatever journey you've chosen.

Investing? Be wary of momentum strategies

APPENDIX D

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Local Provider Participation Fund Assessment Area, HCA Florida Osceola Hospital, HCA Florida Poinciana Hospital, St. Cloud Regional Medical Center, and The Blackberry Center;

(the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain, and that all required extensions on the above-described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Rolls this ____ day of _____, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair



MILLAGE RESOLUTIONS

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RESOLUTION NO. 24-159R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2024-2025 BY TWO-THIRDS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, but do not exceed 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, and may be adopted if approved by a two-thirds vote of the Board;

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

SECTION 1. ADOPTION OF PROPOSED MILLAGE RATES. The Board hereby adopts the proposed millage rates specified in Schedule A, which includes the percentages by which such proposed millage rates exceed the rolled back millage rates (the proposed increases in property taxes).

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section 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 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by not less than a two-thirds vote of the Board of County Commissioners this 5th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

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 # 24-159R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2024-2025

Taxing Entity:	FY25 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
EMS/FIRE RESCUE MSTU	0.9917	1.0682	7.72%
ANORADA	2.5757	2.7500	6.77%
INDIAN RIDGE	3.7292	4.3355	16.26%
INDIAN WELLS	3.7838	4.3345	14.55%
LINDFIELDS	1.0400	1.1486	10.44%
ST JAMES PARK	2.1045	2.4466	16.26%

RESOLUTION NO. 24-160R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2024-2025 BY MAJORITY VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and,

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; 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. ADOPTION OF PROPOSED MILLAGE RATES. The Board hereby adopts the proposed millage rates specified in Schedule A.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section 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 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 5th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

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 # 24-160R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2024-2025

Taxing Entity:	FY25 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.3614	6.7000	5.32%
LIBRARY DISTRICT	0.2781	0.3000	7.87%
SAVE OSCEOLA DEBT*		0.0666	0.00%
SAVE OSCEOLA MAINTENANCE	0.0880	0.0960	9.09%
BELLALAGO	0.1648	0.1249	-24.21%
BLACKSTONE LANDING PH 1	0.8832	0.9250	4.73%
EMERALD LAKES	0.4957	0.4700	-5.18%
HAMMOCK POINT	0.2809	0.3000	6.80%
HAMMOCK TRAILS	0.9544	0.8755	-8.27%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE VILLAS	0.0000	0.0000	0.00%
INTERCESSION CITY	0.4270	0.3337	-21.85%
ISLE OF BELLALAGO	1.4725	0.3810	-74.13%
KING'S CREST	1.3781	1.4870	7.90%
KISSIMMEE ISLES	0.5691	0.5155	-9.42%
LIVE OAK SPRINGS	0.2280	0.2500	9.65%
ORANGE VISTA	1.0170	1.1824	16.26%
QUAIL RIDGE	0.9179	1.0671	16.25%
RAINTREE PARK	0.9063	1.0000	10.34%
REMINGTON	0.2777	0.2700	-2.77%
RESERVES AT PLEASANT HILL	0.5143	0.4650	-9.59%
ROYAL OAKS (PHASES 2-5)	0.9427	0.7775	-17.52%
SHADOW OAKS	0.6216	0.5060	-18.60%
THE OAKS	0.1604	0.1025	-36.10%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.2549	0.2000	-21.54%
WINDWARD CAY	0.7824	0.4800	-38.65%
WINNERS PARK	1.9972	2.1000	5.15%

*Per DOR a rolled-back rate should not be calculated for SAVE-Osceola Debt

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

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RESOLUTION NO. 24-161R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Osceola County Manager, as county budget officer, has prepared and presented a tentative budget to the Board of County Commissioners of Osceola County, Florida (the "Board"), as required by Section 129.03(3), Florida Statutes; and

WHEREAS, the Board has examined the tentative budget and made such changes as it deemed necessary; and

WHEREAS, the County Manager has computed the millage rates required to fund the tentative budget and the Board has certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the Board has adopted Resolution Nos. 24-159R and 24-160R, adopting the proposed millage rates for Fiscal Year 2024-2025;

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

SECTION 1. ADOPTION OF TENTATIVE BUDGET. The tentative budget by fund and revenue/expense category for fiscal year 2024-2025 attached hereto as Schedule A is hereby approved and adopted.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section 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 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 5th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

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
 First Public Hearing
 BOCC Osceola County
 Total Summary

**Tentative
 FY25**

Revenues

Current Ad Valorem Taxes	420,720,274
PY Delinquent Ad Valorem Tax	70,009
Other Taxes	167,583,021
Permits, Fees & Special Assessments	231,686,085
Intergovernmental Revenue	261,153,330
Charges For Services	160,969,970
Judgment, Fines & Forfeits	2,738,028
Miscellaneous Revenues	15,923,600
Less 5% Statutory Reduction	-44,165,310

Subtotal 1,216,679,007

Transfers In	264,914,815
Other Sources	42,260,350
Fund Balance	1,418,327,022

Total Revenues 2,942,181,194

Expenditures

Personnel Services	201,872,733
Operating Expenses	487,985,535
Capital Outlay	1,090,294,038
Debt Service	64,598,109
Grants and Aids	46,579,723

Subtotal 1,891,330,138

Transfers Out	393,088,841
Reserves - Operating	170,831,975
Reserves - Debt	58,785,747
Reserves - Capital	233,815,486
Reserves - Claims	15,946,221
Reserves - Assigned	49,495,247
Reserves - Restricted	84,627,259
Reserves - Stability	44,260,280

Total Expenditures 2,942,181,194

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

001-General Fund

Revenues

Current Ad Valorem Taxes	351,591,215
PY Delinquent Ad Valorem Tax	67,009
Other Taxes	33,028,708
Permits, Fees & Special Assessments	7,732,958
Intergovernmental Revenue	50,282,955
Charges For Services	1,729,709
Judgment, Fines & Forfeits	1,037,141
Miscellaneous Revenues	9,201,934
Less 5% Statutory Reduction	-21,925,825
Subtotal	432,745,804
Transfers In	37,673,551
Other Sources	5,002,526
Fund Balance	162,617,595
Total Revenues	638,039,476

Expenditures

Personnel Services	90,901,275
Operating Expenses	120,590,270
Capital Outlay	9,718,254
Debt Service	3,777,617
Grants and Aids	39,594,696
Subtotal	264,582,112
Transfers Out	246,995,619
Reserves - Operating	90,065,646
Reserves - Debt	857,801
Reserves - Capital	309,181
Reserves - Assigned	19,275,595
Reserves - Restricted	8,000,000
Reserves - Stability	7,953,522
Total Expenditures	638,039,476

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

010-Designated Ad Valorem Tax

Revenues

Transfers In

44,805,407

Total Revenues

44,805,407

Expenditures

Transfers Out

44,805,407

Total Expenditures

44,805,407

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		6,025,720
	Total Revenues	6,025,720

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		5,682,671
	Total Expenditures	6,025,720

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

102-Transportation Trust Fund

Revenues

Other Taxes		9,707,267
Permits, Fees & Special Assessments		388,331
Intergovernmental Revenue		2,404,960
Charges For Services		405,000
Miscellaneous Revenues		100,000
Less 5% Statutory Reduction		-645,279
	Subtotal	12,360,279
Transfers In		44,820,730
Other Sources		862,112
Fund Balance		6,191,615
	Total Revenues	64,234,736

Expenditures

Personnel Services		16,710,427
Operating Expenses		39,114,565
Capital Outlay		1,253,354
Debt Service		1,673,916
Grants and Aids		57,500
	Subtotal	58,809,762
Transfers Out		3,402,730
Reserves - Operating		500,000
Reserves - Debt		1,522,244
	Total Expenditures	64,234,736

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits 27,338
Less 5% Statutory Reduction -1,367

Subtotal 25,971

Fund Balance 3,864

Total Revenues 29,835

Expenditures

Transfers Out 29,835

Total Expenditures 29,835

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

104-Tourist Development Tax Fund

Revenues

Other Taxes	43,075,394
Charges For Services	4,191,625
Miscellaneous Revenues	874,757
Less 5% Statutory Reduction	-2,407,089
Subtotal	45,734,687

Other Sources	364,921
Fund Balance	85,843,080
Total Revenues	131,942,688

Expenditures

Personnel Services	2,364,166
Operating Expenses	24,343,680
Capital Outlay	20,442,907
Debt Service	126,934
Subtotal	47,277,687

Transfers Out	4,646,446
Reserves - Operating	19,627,555
Reserves - Debt	63,468
Reserves - Capital	14,250,000
Reserves - Restricted	36,200,162
Reserves - Stability	9,877,370
Total Expenditures	131,942,688

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		10,768,849
Less 5% Statutory Reduction		-538,442

	Subtotal	10,230,407
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Other Sources		47,149
Fund Balance		17,101,777

	Total Revenues	27,379,333
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Expenditures

Operating Expenses		12,434,611
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	Subtotal	12,434,611
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Transfers Out		3,897,781
Reserves - Operating		5,853,869
Reserves - Stability		5,193,072

	Total Expenditures	27,379,333
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		10,768,849
Less 5% Statutory Reduction		-538,442

	Subtotal	10,230,407
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Other Sources		47,149
Fund Balance		14,557,370

	Total Revenues	24,834,926
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Expenditures

Operating Expenses		14,380,341
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	Subtotal	14,380,341
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Transfers Out		40,148
Reserves - Operating		5,284,607
Reserves - Stability		5,129,830

	Total Expenditures	24,834,926
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

107-Library District Fund

Revenues

Current Ad Valorem Taxes	15,785,595	
PY Delinquent Ad Valorem Tax	2,000	
Intergovernmental Revenue	121,645	
Charges For Services	49,349	
Miscellaneous Revenues	142,248	
Less 5% Statutory Reduction	-798,840	
Subtotal	15,301,997	
Other Sources	142,000	
Fund Balance	15,053,358	
Total Revenues	30,497,355	

Expenditures

Personnel Services	154,879	
Operating Expenses	7,906,410	
Capital Outlay	7,282,827	
Debt Service	287,588	
Subtotal	15,631,704	
Transfers Out	587,019	
Reserves - Operating	2,997,680	
Reserves - Debt	4,345	
Reserves - Stability	11,276,607	
Total Expenditures	30,497,355	

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

109-Law Enforcement Trust Fund

Revenues

Other Sources	40,000
Fund Balance	257,040
Total Revenues	<u>297,040</u>

Expenditures

Transfers Out	297,040
Total Expenditures	<u>297,040</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		3,943,426
Miscellaneous Revenues		319,138
Less 5% Statutory Reduction		-15,957
	Subtotal	4,246,607
Fund Balance		7,066,354
	Total Revenues	11,312,961

Expenditures

Personnel Services		216,718
Operating Expenses		11,021,243
Grants and Aids		75,000
	Subtotal	11,312,961
	Total Expenditures	11,312,961

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue		2,344,116
Charges For Services		102,032
Less 5% Statutory Reduction		-122,307
	Subtotal	2,323,841
Fund Balance		4,073,094
	Total Revenues	6,396,935

Expenditures

Transfers Out		2,294,266
Reserves - Operating		200,248
Reserves - Capital		3,902,421
	Total Expenditures	6,396,935

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

115-Court Facilities Fund

Revenues

Charges For Services		1,313,671
Less 5% Statutory Reduction		-65,684
	Subtotal	1,247,987
Fund Balance		9,330,336
	Total Revenues	10,578,323

Expenditures

Operating Expenses		87,080
Capital Outlay		4,017,340
	Subtotal	4,104,420
Transfers Out		753,976
Reserves - Operating		226,589
Reserves - Capital		5,493,338
	Total Expenditures	10,578,323

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		339,871
	Subtotal	339,871
	Total Revenues	339,871

Expenditures

Operating Expenses		339,871
	Subtotal	339,871
	Total Expenditures	339,871

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes		5,051,390
Miscellaneous Revenues		77,730
Less 5% Statutory Reduction		-256,456
	Subtotal	4,872,664
Other Sources		175,675
Fund Balance		12,029,350
	Total Revenues	17,077,689

Expenditures

Personnel Services		437,907
Operating Expenses		1,483,563
Capital Outlay		175,675
Debt Service		11,563
	Subtotal	2,108,708
Transfers Out		215,231
Reserves - Operating		454,986
Reserves - Debt		5,781
Reserves - Restricted		14,292,983
	Total Expenditures	17,077,689

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments		1,503,366
Less 5% Statutory Reduction		-75,172

	Subtotal	1,428,194
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Fund Balance		461,062
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	Total Revenues	1,889,256
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Expenditures

Operating Expenses		1,491,104
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	Subtotal	1,491,104
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Transfers Out		398,152
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	Total Expenditures	1,889,256
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		334,784
Less 5% Statutory Reduction		-16,742
	Subtotal	318,042
 Fund Balance		 79,308
	Total Revenues	397,350

Expenditures

Operating Expenses		337,309
	Subtotal	337,309
 Transfers Out		 60,041
	Total Expenditures	397,350

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

130-Court Related Technology Fund

Revenues

Charges For Services		949,342
Less 5% Statutory Reduction		-47,467
	Subtotal	901,875
Transfers In		684,174
Fund Balance		648,495
	Total Revenues	2,234,544

Expenditures

Personnel Services		707,594
Operating Expenses		873,711
Capital Outlay		263,000
	Subtotal	1,844,305
Transfers Out		128,631
Reserves - Operating		261,608
	Total Expenditures	2,234,544

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	42,923,989
PY Delinquent Ad Valorem Tax	1,000
Permits, Fees & Special Assessments	54,642,571
Intergovernmental Revenue	108,535
Charges For Services	19,225,182
Miscellaneous Revenues	3,202,695
Less 5% Statutory Reduction	-6,005,199

Subtotal 114,098,773

Transfers In	6,155,287
Other Sources	118,000
Fund Balance	40,016,855

Total Revenues 160,388,915

Expenditures

Personnel Services	67,970,127
Operating Expenses	28,821,094
Capital Outlay	405,785
Debt Service	4,081,342

Subtotal 101,278,348

Transfers Out	27,158,626
Reserves - Operating	27,840,208
Reserves - Debt	2,034,328
Reserves - Capital	2,077,405

Total Expenditures 160,388,915

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

137-HOME Fund

Revenues

Intergovernmental Revenue		7,381,533
	Subtotal	7,381,533
	Total Revenues	7,381,533

Expenditures

Personnel Services		91,097
Operating Expenses		5,856,927
Grants and Aids		1,433,509
	Subtotal	7,381,533
	Total Expenditures	7,381,533

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits 66,570
Less 5% Statutory Reduction -3,328

Subtotal 63,242

Fund Balance 24,396

Total Revenues 87,638

Expenditures

Transfers Out 87,638

Total Expenditures 87,638

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments	93,486	
Miscellaneous Revenues	7,580	
Less 5% Statutory Reduction	-5,054	
Subtotal	96,012	
Fund Balance	914,090	
Total Revenues	1,010,102	

Expenditures

Capital Outlay	402,691	
Subtotal	402,691	
Transfers Out	17,017	
Reserves - Operating	2,837	
Reserves - Capital	587,557	
Total Expenditures	1,010,102	

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

142 - Mobility Fee East District

Revenues

Permits, Fees & Special Assessments		57,610
	Subtotal	57,610
Fund Balance		9,602,780
	Total Revenues	9,660,390

Expenditures

Capital Outlay		9,660,390
	Subtotal	9,660,390
	Total Expenditures	9,660,390

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments		43,922,135
Less 5% Statutory Reduction		-1,146,852
	Subtotal	42,775,283
Other Sources		3,704,750
Fund Balance		122,101,312
	Total Revenues	168,581,345

Expenditures

Operating Expenses		150,000
Capital Outlay		143,240,412
	Subtotal	143,390,412
Transfers Out		159,859
Reserves - Capital		25,031,074
	Total Expenditures	168,581,345

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits		1,281,462
Less 5% Statutory Reduction		-64,073
	Subtotal	1,217,389
Fund Balance		1,953,151
	Total Revenues	3,170,540

Expenditures

Operating Expenses		1,257,700
Capital Outlay		1,130,273
	Subtotal	2,387,973
Transfers Out		17,989
Reserves - Restricted		764,578
	Total Expenditures	3,170,540

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY25

147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

Miscellaneous Revenues		6,542
Less 5% Statutory Reduction		-327
	Subtotal	6,215
Fund Balance		1,291,244
	Total Revenues	1,297,459

Expenditures

Operating Expenses		1,297,459
	Subtotal	1,297,459
	Total Expenditures	1,297,459

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

148-Building Fund

Revenues

Permits, Fees & Special Assessments	12,751,694	
Charges For Services	270,960	
Judgment, Fines & Forfeits	45,517	
Miscellaneous Revenues	8,550	
Less 5% Statutory Reduction	-653,836	
Subtotal	12,422,885	
Other Sources	375,000	
Fund Balance	24,798,508	
Total Revenues	37,596,393	

Expenditures

Personnel Services	8,985,015	
Operating Expenses	9,563,397	
Capital Outlay	9,601,191	
Debt Service	289,252	
Subtotal	28,438,855	
Transfers Out	735,568	
Reserves - Operating	5,028,680	
Reserves - Debt	144,625	
Reserves - Stability	3,248,665	
Total Expenditures	37,596,393	

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

149-East 192 CRA

Revenues

Transfers In	2,086,905	
Other Sources	3,899,337	
Fund Balance	6,062,398	
Total Revenues		<u>12,048,640</u>

Expenditures

Personnel Services	67,118	
Operating Expenses	1,007,037	
Capital Outlay	6,807,709	
Subtotal		<u>7,881,864</u>
Transfers Out	31,232	
Reserves - Operating	110,530	
Reserves - Capital	4,025,014	
Total Expenditures		<u>12,048,640</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

151-CDBG Fund

Revenues

Intergovernmental Revenue		6,941,429
	Subtotal	6,941,429
	Total Revenues	6,941,429

Expenditures

Personnel Services		205,013
Operating Expenses		5,332,263
Capital Outlay		1,078,891
Grants and Aids		325,262
	Subtotal	6,941,429
	Total Expenditures	6,941,429

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,863,683
Less 5% Statutory Reduction		-93,183
	Subtotal	1,770,500
Fund Balance		409,146
	Total Revenues	2,179,646

Expenditures

Operating Expenses		1,803,333
	Subtotal	1,803,333
Transfers Out		356,313
Reserves - Operating		10,000
Reserves - Assigned		10,000
	Total Expenditures	2,179,646

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		15,617,237
Less 5% Statutory Reduction		-2,792

	Subtotal	15,614,445
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Fund Balance		2,404,691
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	Total Revenues	18,019,136
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Expenditures

Operating Expenses		17,854,321
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	Subtotal	17,854,321
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Transfers Out		164,815
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	Total Expenditures	18,019,136
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	4,618,578
Miscellaneous Revenues	26,446
Less 5% Statutory Reduction	-232,251
Subtotal	4,412,773

Transfers In	12,268,090
Other Sources	3,334,443
Fund Balance	1,756,246
Total Revenues	21,771,552

Expenditures

Operating Expenses	14,750,000
Capital Outlay	3,334,443
Debt Service	2,414,535
Subtotal	20,498,978

Transfers Out	65,304
Reserves - Debt	1,207,270
Total Expenditures	21,771,552

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments		3,825,659
Miscellaneous Revenues		125,585
Less 5% Statutory Reduction		-197,562
	Subtotal	3,753,682
Transfers In		46,416
Fund Balance		2,322,438
	Total Revenues	6,122,536

Expenditures

Personnel Services		217,220
Operating Expenses		3,888,558
Capital Outlay		574,925
	Subtotal	4,680,703
Transfers Out		148,829
Reserves - Operating		793,004
Reserves - Capital		500,000
	Total Expenditures	6,122,536

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY25

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		152,024,813
	Subtotal	152,024,813
	Total Revenues	152,024,813

Expenditures

Personnel Services		6,149,808
Operating Expenses		22,296,754
Capital Outlay		118,422,437
Grants and Aids		5,093,756
	Subtotal	151,962,755
Transfers Out		62,058
	Total Expenditures	152,024,813

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

158-Intergovernmental Radio Communications

Revenues

Charges For Services	1,141,463
Judgment, Fines & Forfeits	280,000
Miscellaneous Revenues	30,644
Less 5% Statutory Reduction	-72,605

	Subtotal	1,379,502
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Transfers In	1,707,098
Other Sources	26,243
Fund Balance	797,652

	Total Revenues	3,910,495
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Expenditures

Personnel Services	354,579
Operating Expenses	2,508,888
Capital Outlay	286,408

	Subtotal	3,149,875
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Transfers Out	199,254
Reserves - Operating	561,366

	Total Expenditures	3,910,495
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

168-Section 8 Fund

Revenues

Intergovernmental Revenue		30,641,469
Miscellaneous Revenues		151,584
	Subtotal	30,793,053
Fund Balance		4,528,471
	Total Revenues	35,321,524

Expenditures

Personnel Services		1,136,762
Operating Expenses		34,098,065
Debt Service		9,798
	Subtotal	35,244,625
Transfers Out		72,000
Reserves - Debt		4,899
	Total Expenditures	35,321,524

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		1,850,000
Less 5% Statutory Reduction		-92,500
	Subtotal	1,757,500
Fund Balance		5,803,056
	Total Revenues	7,560,556

Expenditures

Operating Expenses		11,114
Capital Outlay		5,803,056
	Subtotal	5,814,170
Transfers Out		681,144
Reserves - Operating		2,963
Reserves - Capital		1,062,279
	Total Expenditures	7,560,556

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		9,060,826
Less 5% Statutory Reduction		-453,041
	Subtotal	8,607,785
 Fund Balance		 45,375,628
	Total Revenues	53,983,413

Expenditures

Operating Expenses		3,253,438
Capital Outlay		39,822,224
	Subtotal	43,075,662
 Transfers Out		 90,727
Reserves - Capital		8,824,635
Reserves - Assigned		1,500,000
Reserves - Restricted		492,389
	Total Expenditures	53,983,413

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

180-Inmate Welfare Fund

Revenues

Charges For Services		69,421
Miscellaneous Revenues		738,493
Less 5% Statutory Reduction		-3,471
	Subtotal	804,443
Fund Balance		2,464,984
	Total Revenues	3,269,427

Expenditures

Personnel Services		222,163
Operating Expenses		986,111
Capital Outlay		25,000
	Subtotal	1,233,274
Transfers Out		102,840
Reserves - Operating		352,099
Reserves - Stability		1,581,214
	Total Expenditures	3,269,427

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

187-Road Impact Fee Poinciana Overlay

<u>Revenues</u>		
Fund Balance		498,773
	Total Revenues	498,773
 <u>Expenditures</u>		
Reserves - Capital		498,773
	Total Expenditures	498,773

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes		9,186,632
Less 5% Statutory Reduction		-459,332
	Subtotal	8,727,300
Transfers In		4,678,608
Fund Balance		977,377
	Total Revenues	14,383,285

Expenditures

Operating Expenses		14,354,305
	Subtotal	14,354,305
Transfers Out		28,980
	Total Expenditures	14,383,285

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments		31,805,072
Less 5% Statutory Reduction		-794,498
	Subtotal	31,010,574
 Fund Balance		 35,230,422
	Total Revenues	66,240,996

Expenditures

Operating Expenses		60,000
Capital Outlay		53,685,562
	Subtotal	53,745,562
 Transfers Out		 94,787
Reserves - Capital		12,400,647
	Total Expenditures	66,240,996

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments		9,109,322
Less 5% Statutory Reduction		-258,633
	Subtotal	8,850,689
Fund Balance		26,016,806
	Total Revenues	34,867,495

Expenditures

Operating Expenses		20,000
Capital Outlay		25,377,741
	Subtotal	25,397,741
Transfers Out		76,873
Reserves - Capital		9,392,881
	Total Expenditures	34,867,495

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

192 - Northeast Infrastructure Improvement Area Fund

Revenues

Transfers In	30,494,345
Fund Balance	10,389,203
Total Revenues	<u>40,883,548</u>

Expenditures

Transfers Out	20,650,142
Reserves - Capital	20,233,406
Total Expenditures	<u>40,883,548</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes		1,178,658
Less 5% Statutory Reduction		-58,933
	Subtotal	1,119,725
Fund Balance		1,148,318
	Total Revenues	2,268,043

Expenditures

Operating Expenses		23,574
Debt Service		1,121,727
	Subtotal	1,145,301
Reserves - Debt		1,122,742
	Total Expenditures	2,268,043

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

210-W 192 Phase IIC

Revenues

Fund Balance		46,416
	Total Revenues	46,416

Expenditures

Transfers Out		46,416
	Total Expenditures	46,416

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Transfers In		5,653,723
Fund Balance		2,036,240
	Total Revenues	7,689,963

Expenditures

Debt Service		3,377,619
	Subtotal	3,377,619
Reserves - Debt		4,312,344
	Total Expenditures	7,689,963

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

241-Infrastructure Sales Surtax Series 2015

Revenues

Fund Balance

5,137,591

Total Revenues

5,137,591

Expenditures

Debt Service

5,137,591

Subtotal

5,137,591

Total Expenditures

5,137,591

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Transfers In	3,584,927
Fund Balance	<u>2,248,774</u>
Total Revenues	<u>5,833,701</u>

Expenditures

Debt Service	<u>2,919,088</u>
Subtotal	<u>2,919,088</u>
Reserves - Debt	<u>2,914,613</u>
Total Expenditures	<u>5,833,701</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

243-DS TDT Rev Bond Series 2016

Revenues

Transfers In		1,378,423
Fund Balance		2,368,877
	Total Revenues	3,747,300

Expenditures

Debt Service		1,375,521
	Subtotal	1,375,521
Reserves - Debt		2,371,779
	Total Expenditures	3,747,300

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Fund Balance		4,589,087
	Total Revenues	4,589,087

Expenditures

Debt Service		4,589,087
	Subtotal	4,589,087
	Total Expenditures	4,589,087

Schedule A
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 BOCC Osceola County
 Fund Summary

Tentative
FY25

245-Sales Tax Revenue Refunding Bonds Series 2017

<u>Revenues</u>		
Fund Balance		3,987,085
	Total Revenues	3,987,085
 <u>Expenditures</u>		
Debt Service		3,987,085
	Subtotal	3,987,085
	Total Expenditures	3,987,085

Schedule A
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 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In		1,484,325
Fund Balance		1,051,064
	Total Revenues	2,535,389

Expenditures

Debt Service		1,473,225
	Subtotal	1,473,225
Reserves - Debt		1,062,164
	Total Expenditures	2,535,389

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments		300,000
Less 5% Statutory Reduction		-15,000

	Subtotal	285,000
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Transfers In		440,557
Fund Balance		1,743,800

	Total Revenues	2,469,357
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Expenditures

Debt Service		796,115
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	Subtotal	796,115
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Reserves - Debt		1,673,242
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	Total Expenditures	2,469,357
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

249-DS CIRB 2019

Revenues

Transfers In		7,438,090
Fund Balance		5,822,595
	Total Revenues	13,260,685

Expenditures

Debt Service		7,360,522
	Subtotal	7,360,522
Reserves - Debt		5,900,163
	Total Expenditures	13,260,685

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

250-GO BONDS SERIES 2020

Revenues

Current Ad Valorem Taxes		2,325,744
Miscellaneous Revenues		12,500
Less 5% Statutory Reduction		-116,912
	Subtotal	2,221,332
Fund Balance		1,749,580
	Total Revenues	3,970,912

Expenditures

Operating Expenses		46,515
Debt Service		1,960,025
	Subtotal	2,006,540
Reserves - Debt		1,964,372
	Total Expenditures	3,970,912

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Transfers In	581,855
Fund Balance	563,000
Total Revenues	<u>1,144,855</u>

Expenditures

Debt Service	573,187
Subtotal	<u>573,187</u>
Reserves - Debt	571,668
Total Expenditures	<u>1,144,855</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

252-TDT Revenue Refunding Bond, Series 2022

Revenues

Transfers In		5,695,783
Fund Balance		4,613,816
	Total Revenues	10,309,599

Expenditures

Debt Service		5,156,808
	Subtotal	5,156,808
Reserves - Debt		5,152,791
	Total Expenditures	10,309,599

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

306-Local Option Sales Tax Fund

Revenues

Other Taxes		51,047,322
Less 5% Statutory Reduction		-2,552,366
	Subtotal	48,494,956
Other Sources		6,557,573
Fund Balance		135,162,297
	Total Revenues	190,214,826

Expenditures

Capital Outlay		130,429,481
Debt Service		2,705,153
	Subtotal	133,134,634
Transfers Out		30,771,560
Reserves - Debt		1,138,832
Reserves - Capital		21,169,800
Reserves - Assigned		4,000,000
	Total Expenditures	190,214,826

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

315-Gen Cap Outlay Fund

Revenues

Charges For Services		42,960,602
	Subtotal	42,960,602
Transfers In		34,931,868
Fund Balance		90,122,604
	Total Revenues	168,015,074

Expenditures

Capital Outlay		160,064,768
	Subtotal	160,064,768
Reserves - Assigned		7,950,306
	Total Expenditures	168,015,074

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

328 - Special Purpose Capital Fund

Revenues

Fund Balance

164,642,215

Total Revenues

164,642,215

Expenditures

Capital Outlay

164,642,215

Subtotal

164,642,215

Total Expenditures

164,642,215

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

331-Countywide Fire Capital Fund

Revenues

Transfers In		18,304,653
Other Sources		16,817,595
Fund Balance		57,334,038
	Total Revenues	92,456,286

Expenditures

Capital Outlay		64,105,626
	Subtotal	64,105,626
Transfers Out		489,484
Reserves - Capital		27,861,176
	Total Expenditures	92,456,286

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		2,491,170
	Total Revenues	2,491,170

Expenditures

Capital Outlay		2,291,658
	Subtotal	2,291,658
Reserves - Operating		199,512
	Total Expenditures	2,491,170

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

334 - Transportation Imp Construction Fund

Revenues

Fund Balance		112,579,786
	Total Revenues	112,579,786

Expenditures

Capital Outlay		100,872,768
	Subtotal	100,872,768
Reserves - Capital		11,707,018
	Total Expenditures	112,579,786

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		38,691,034
Charges For Services		3,491,047
Miscellaneous Revenues		27,174
Less 5% Statutory Reduction		-2,110,463
	Subtotal	40,098,792
Other Sources		416,255
Fund Balance		55,095,455
	Total Revenues	95,610,502

Expenditures

Personnel Services		1,983,440
Operating Expenses		32,440,633
Capital Outlay		3,476,755
Debt Service		155,145
	Subtotal	38,055,973
Transfers Out		742,333
Reserves - Operating		9,377,708
Reserves - Debt		63,641
Reserves - Capital		27,847,217
Reserves - Assigned		16,759,346
Reserves - Restricted		2,764,284
	Total Expenditures	95,610,502

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

407-Osceola Parkway

Revenues

Charges For Services		25,093,283
Less 5% Statutory Reduction		-1,254,664
	Subtotal	23,838,619
Fund Balance		54,096,208
	Total Revenues	77,934,827

Expenditures

Personnel Services		282,743
Operating Expenses		3,500,664
Capital Outlay		1,113,375
Debt Service		9,211,050
	Subtotal	14,107,832
Transfers Out		169,839
Reserves - Operating		1,057,280
Reserves - Debt		24,652,712
Reserves - Capital		36,641,664
Reserves - Restricted		1,305,500
	Total Expenditures	77,934,827

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,841,044
	Subtotal	3,841,044
Fund Balance		7,997,066
	Total Revenues	11,838,110

Expenditures

Personnel Services		225,655
Operating Expenses		3,848,786
	Subtotal	4,074,441
Transfers Out		81,867
Reserves - Claims		4,435,773
Reserves - Restricted		3,246,029
	Total Expenditures	11,838,110

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY25

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		9,609,991
	Subtotal	9,609,991
 Fund Balance		 7,919,862
	Total Revenues	17,529,853

Expenditures

Personnel Services		202,108
Operating Expenses		8,672,501
	Subtotal	8,874,609
 Transfers Out		 75,245
Reserves - Claims		971,631
Reserves - Restricted		7,608,368
	Total Expenditures	17,529,853

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,374,132
	Subtotal	1,374,132
Fund Balance		1,201,308
	Total Revenues	2,575,440

Expenditures

Personnel Services		87,026
Operating Expenses		1,039,435
	Subtotal	1,126,461
Transfers Out		67,382
Reserves - Operating		10,000
Reserves - Claims		1,333,313
Reserves - Restricted		38,284
	Total Expenditures	2,575,440

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		37,500,221
Miscellaneous Revenues		870,000
Less 5% Statutory Reduction		-43,000
	Subtotal	38,327,221
Fund Balance		4,314,233
	Total Revenues	42,641,454

Expenditures

Personnel Services		196,394
Operating Expenses		29,758,322
	Subtotal	29,954,716
Transfers Out		343,805
Reserves - Claims		8,110,922
Reserves - Restricted		4,232,011
	Total Expenditures	42,641,454

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

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

Revenues

Charges For Services		900,426
	Subtotal	900,426
Fund Balance		944,946
	Total Revenues	1,845,372

Expenditures

Personnel Services		66,418
Operating Expenses		613,812
	Subtotal	680,230
Transfers Out		57,560
Reserves - Operating		13,000
Reserves - Claims		1,094,582
	Total Expenditures	1,845,372

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		245,955
Less 5% Statutory Reduction		-1
	Subtotal	245,954
 Fund Balance		 85,271
	Total Revenues	331,225

Expenditures

Personnel Services		178,693
Operating Expenses		36,782
	Subtotal	215,475
 Transfers Out		 89,135
Reserves - Debt		26,615
	Total Expenditures	331,225

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		4,057,789
Less 5% Statutory Reduction		-16,724
	Subtotal	4,041,065
Other Sources		329,622
	Total Revenues	4,370,687

Expenditures

Personnel Services		1,647,741
Operating Expenses		1,889,858
Capital Outlay		329,622
Debt Service		26,616
	Subtotal	3,893,837
Transfers Out		463,542
Reserves - Debt		13,308
	Total Expenditures	4,370,687

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

511-Fleet Fuel Internal Service Fund

Revenues


Charges For Services		2,447,726
Less 5% Statutory Reduction		-3,641
	Subtotal	2,444,085
Fund Balance		155,275
	Total Revenues	2,599,360

Expenditures

Personnel Services		110,647
Operating Expenses		2,197,082
Capital Outlay		155,275
	Subtotal	2,463,004
Transfers Out		136,356
	Total Expenditures	2,599,360

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include Constitutional Officers, Corrections, Community Development, Strategic Initiatives, Court Administration, Housing & Community Services, Facilities Management, IT, OMB, Procurement, Finance, Human Resources, and Animal Services.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased to include the Tax Collector’s budget, the revised allocation based on the Medical Examiner’s contract, updated estimate for Juvenile Justice, and re-establishing a required grant match**
- **Capital Outlay was revised due to the addition of a new vehicle request**
- **Transfers Out were revised based on debt obligations and reduction to the Designated Ad Valorem Tax**
- **Reserves were revised in accordance with Policy**

REVENUES

The General Fund’s functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem Tax, which represents approximately a 13.2% increase over the FY24 Adopted Budget or an increase of \$41.1M in revenues. However, these revenues are offset by funding obligations for the Designated Ad Valorem Tax as well as entities that receive Tax Increment Funds (TIFs) including the Northeast Infrastructure Improvement District, East 192, Vine Street, St. Cloud and Kissimmee CRAs and support of the Constitutional Officers noted above. This Fund also receives revenues from Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue and Fund Balance estimates were revised**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

001-GENERAL FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 310,471,638	\$ 351,591,215	\$ 351,591,215	\$ 0	\$ 41,119,577
PY Delinquent Ad Valorem Tax	\$ 57,858	\$ 67,009	\$ 67,009	\$ 0	\$ 9,151
Other Taxes	\$ 27,089,423	\$ 33,028,708	\$ 33,028,708	\$ 0	\$ 5,939,285
Permits, Fees & Special Assessments	\$ 8,413,347	\$ 8,205,167	\$ 7,732,958	\$(472,209)	\$(680,389)
Intergovernmental Revenue	\$ 49,762,983	\$ 49,378,793	\$ 50,282,955	\$ 904,162	\$ 519,972
Charges For Services	\$ 1,968,201	\$ 1,652,387	\$ 1,729,709	\$ 77,322	\$(238,492)
Judgment, Fines & Forfeits	\$ 996,657	\$ 1,024,296	\$ 1,037,141	\$ 12,845	\$ 40,484
Miscellaneous Revenues	\$ 2,831,235	\$ 9,201,934	\$ 9,201,934	\$ 0	\$ 6,370,699
Less 5% Statutory Reduction	\$(19,333,911)	\$(21,907,770)	\$(21,925,825)	\$(18,055)	\$(2,591,914)
Subtotal:	\$ 382,257,431	\$ 432,241,739	\$ 432,745,804	\$ 504,065	\$ 50,488,373
Transfers In	\$ 13,047,231	\$ 37,673,551	\$ 37,673,551	\$ 0	\$ 24,626,320
Other Sources	\$ 4,688,211	\$ 5,156,274	\$ 5,002,526	\$(153,748)	\$ 314,315
Fund Balance	\$ 161,934,790	\$ 147,615,902	\$ 162,617,595	\$ 15,001,693	\$ 682,805
REVENUES TOTAL:	\$ 561,927,663	\$ 622,687,466	\$ 638,039,476	\$ 15,352,010	\$ 76,111,813
EXPENDITURES:					
Personnel Services	\$ 85,150,621	\$ 90,245,653	\$ 90,901,275	\$ 655,622	\$ 5,750,654
Operating Expenses	\$ 101,435,284	\$ 118,980,661	\$ 120,590,270	\$ 1,609,609	\$ 19,154,986
Capital Outlay	\$ 12,628,713	\$ 3,737,989	\$ 9,718,254	\$ 5,980,265	\$(2,910,459)
Debt Service	\$ 2,469,003	\$ 2,858,058	\$ 3,777,617	\$ 919,559	\$ 1,308,614
Grants and Aids	\$ 35,210,150	\$ 38,910,836	\$ 39,594,696	\$ 683,860	\$ 4,384,546
Subtotal:	\$ 236,893,771	\$ 254,733,197	\$ 264,582,112	\$ 9,848,915	\$ 27,688,341
Transfers Out	\$ 207,570,075	\$ 252,575,364	\$ 246,995,619	\$(5,579,745)	\$ 39,425,544
Reserves - Operating	\$ 76,671,673	\$ 80,591,928	\$ 90,065,646	\$ 9,473,718	\$ 13,393,973
Reserves - Debt	\$ 663,276	\$ 857,801	\$ 857,801	\$ 0	\$ 194,525
Reserves - Capital	\$ 13,168,314	\$ 309,181	\$ 309,181	\$ 0	\$(12,859,133)
Reserves - Assigned	\$ 17,831,018	\$ 19,275,595	\$ 19,275,595	\$ 0	\$ 1,444,577
Reserves - Restricted	\$ 3,001,172	\$ 8,000,000	\$ 8,000,000	\$ 0	\$ 4,998,828
Reserves - Stability	\$ 6,128,364	\$ 6,344,400	\$ 7,953,522	\$ 1,609,122	\$ 1,825,158
EXPENDITURES TOTAL:	\$ 561,927,663	\$ 622,687,466	\$ 638,039,476	\$ 15,352,010	\$ 76,111,813

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

The Animal Services department includes the following cost centers: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations, 2122 - Animal Control Administration, and 2123 - Animal Services Donation Funds.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
ANIMAL SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 3,562,662	\$ 3,637,962	\$ 75,300
Operating Expenses	\$ 1,055,841	\$ 1,095,304	\$ 39,463
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 80,000	\$ 80,000	\$ 0
Subtotal:	\$ 4,698,503	\$ 4,813,266	\$ 114,763
EXPENDITURES TOTAL:	\$ 4,698,503	\$ 4,813,266	\$ 114,763

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – ANIMAL SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,551,819	2,123,467	2,003,467	1,462,255	2,333,978	210,511
5120002 - Disaster Relief	15,619	0	0	0	0	0
5122000 - Car Allowance	26	0	0	1,324	2,321	2,321
5122001 - Cell Phone Allowance	0	0	0	75	90	90
5130001 - Vacancy Factor	0	-38,732	-38,732	0	-42,648	-3,916
5140000 - Overtime	95,904	89,716	89,716	107,641	102,955	13,239
5140003 - Overtime- Disaster Relief	5,379	0	0	0	0	0
5150300 - Class C Meals	0	0	0	204	0	0
5150400 - Moving Expense	10,000	0	0	0	0	0
5160000 - Compensated Annual Leave	63,267	0	0	51,585	0	0
5160010 - Compensated Ann Leave Payoff	23,626	0	0	45,888	0	0
5160020 - Compensated Admin Leave	8,181	0	0	8,189	0	0
5170000 - Compensated Sick Leave	51,579	0	0	36,021	0	0
5170010 - Compensated Sick Leave Payoff	12,094	0	0	30,824	0	0
5210000 - Fica Taxes	136,683	169,308	169,308	130,213	186,423	17,115
5220000 - Retirement Contributions	237,018	315,221	315,221	258,366	336,739	21,518
5230000 - Health Insurance	367,150	572,856	572,856	333,088	664,146	91,290
5231000 - Life Insurance	1,584	2,243	2,243	1,529	2,469	226
5232000 - Dental Insurance	10,056	13,116	13,116	8,802	13,706	590
5233000 - Lt Disability Insurance	2,494	3,536	3,536	2,321	3,890	354
5233100 - St Disability Insurance	3,705	6,322	6,322	3,441	6,971	649
5240000 - Workers' Compensation	23,266	28,259	28,259	20,696	26,922	-1,337
5250000 - Unemployment Compensation	1,650	0	0	3,877	0	0
Personnel Services:	\$2,621,098	\$3,285,312	\$3,165,312	\$2,506,340	\$3,637,962	\$352,650
Operating Expenses:						
5310000 - Professional Services	183,522	229,728	332,004	174,939	170,500	-59,228
5340000 - Other Contractual Services	36,156	162,740	157,740	62,576	155,988	-6,752
5340008 - Other Contractual Svc- Auction	556	0	0	0	0	0
5400000 - Travel And Per Diem	6,655	14,100	14,100	3,081	15,700	1,600
5410000 - Communications	17,879	20,172	20,172	12,650	20,172	0
5420000 - Freight & Postage Services	1,389	1,500	1,500	1,829	4,200	2,700
5430000 - Utility Services	1,039	1,200	1,200	774	1,200	0
5435100 - Utilities-Radios	112	0	0	79	0	0
5440000 - Rentals And Leases	1,153	5,540	5,540	985	3,775	-1,765
5450000 - Insurance	43,498	49,844	49,844	49,844	69,259	19,415
5460000 - Repair & Maintenance Svcs	1,974	13,500	13,500	7,934	3,500	-10,000
5462000 - Rep & Maint-automotive	25,542	5,285	5,285	832	6,832	1,547
5462100 - Rep & Maint.-Sheriff's Site	0	20,000	20,000	21,442	20,000	0
5462200 - Repair & Maint-Auto Direct	0	2,000	2,000	0	5,632	3,632
5470000 - Printing And Binding	6,881	7,500	7,500	6,559	16,500	9,000
5480000 - Promotional Activities	16,322	16,000	16,000	9,803	13,000	-3,000
5490000 - Oth Current Chgs & Obligations	1,444	1,625	18,410	532	1,625	0
5490011 - Cash over/shorts	0	0	0	-5	0	0
5490501 - OH-Workers' Compensation	11,943	13,635	13,635	13,635	13,890	255
5490502 - OH-Property & Liability Insurance	3,862	4,560	4,560	4,560	10,721	6,161
5490503 - OH-Dental Insurance	3,065	3,267	3,267	3,267	3,506	239
5490504 - OH-Health Insurance	12,809	11,618	11,618	11,618	17,620	6,002
5490505 - OH-Life/AD&D, STD, LTD	2,279	2,663	2,663	2,663	2,706	43

DEPARTMENT SUMMARY – ANIMAL SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490509 - OH-Fleet Oversight	4,850	4,949	4,949	4,949	8,275	3,326
5490510 - OH-Fleet Maint	4,315	20,604	20,604	20,604	22,988	2,384
5490511 - OH-Fleet Fuel	0	10,266	10,266	10,266	14,049	3,783
5492000 - Legal Ads	0	0	0	20	0	0
5511000 - Office Supplies	13,647	15,870	15,870	14,518	20,124	4,254
5512000 - Office Equipment	299	0	0	511	0	0
5520000 - Operating Supplies	60,418	63,216	64,716	67,427	79,168	15,952
5520003 - Operating Supplies - Communicatio	0	0	0	13,416	0	0
5520005 - OS Personal Protect Equip	5,025	0	0	0	0	0
5520010 - Computer Software	3,541	3,448	3,448	3,320	3,448	0
5521000 - Gas & Oil	63,361	91,665	91,665	39,610	75,350	-16,315
5521005 - Gas & Oil-Direct	1,309	3,500	3,500	2,319	4,300	800
5522500 - Food	57,130	50,500	51,657	56,358	49,007	-1,493
5524500 - Cleaning Supplies	8,900	14,659	14,659	14,675	17,155	2,496
5525000 - Tools	6,653	13,800	13,800	10,671	14,300	500
5526000 - Clothing	12,930	15,525	15,525	9,828	17,575	2,050
5528000 - Medicine	134,068	129,255	164,255	124,794	174,969	45,714
5540000 - Books,pubs,subs & Memberships	3,080	4,815	4,815	1,699	4,220	-595
5541000 - Registration Fees	5,698	16,200	16,200	7,794	17,100	900
5550000 - Training	9,000	6,000	6,000	0	16,950	10,950
Operating Expenses:	\$772,305	\$1,050,749	\$1,202,467	\$792,374	\$1,095,304	\$44,555
Capital Outlay:						
5640000 - Machinery & Equipment	0	93,180	93,180	0	0	-93,180
Capital Outlay:	\$0	\$93,180	\$93,180	\$0	\$0	-\$93,180
Grants and Aids:						
5820000 - Aids To Private Organization	60,000	80,000	80,000	20,000	80,000	0
Grants and Aids:	\$60,000	\$80,000	\$80,000	\$20,000	\$80,000	\$0
TOTAL EXPENDITURES:	\$3,453,403	\$4,509,241	\$4,540,959	\$3,318,714	\$4,813,266	\$304,025

DEPARTMENT SUMMARY – AUDIT AND OPERATIONAL IMPROVEMENT

TRENDS & ISSUES

The Office of Audit and Operational Improvement is responsible for conducting performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance the efficiency and effectiveness of programs and processes. AOI provides consulting or advisory services including facilitation of process mapping, improvement, or reengineering.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
AUDIT & OPERATIONAL IMPROVEMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 227,975	\$ 234,235	\$ 6,260
Operating Expenses	\$ 21,231	\$ 22,387	\$ 1,156
Subtotal:	\$ 249,206	\$ 256,622	\$ 7,416
EXPENDITURES TOTAL:	\$ 249,206	\$ 256,622	\$ 7,416

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - AUDIT & OPERATIONAL IMPROVEMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	166,103	166,103	123,169	159,314	-6,789
5130001 - Vacancy Factor	0	-2,907	-2,907	0	-2,788	119
5160000 - Compensated Annual Leave	0	0	0	1,053	0	0
5160020 - Compensated Admin Leave	0	0	0	2,595	0	0
5170000 - Compensated Sick Leave	0	0	0	1,752	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	3,272	0	0
5210000 - Fica Taxes	0	12,707	12,707	10,195	12,187	-520
5220000 - Retirement Contributions	0	22,540	22,540	17,461	21,715	-825
5230000 - Health Insurance	0	36,134	36,134	33,325	42,040	5,906
5231000 - Life Insurance	0	170	170	133	162	-8
5232000 - Dental Insurance	0	614	614	559	682	68
5233000 - Lt Disability Insurance	0	266	266	201	255	-11
5233100 - St Disability Insurance	0	480	480	301	461	-19
5240000 - Workers' Compensation	0	250	250	198	207	-43
Personnel Services:	\$0	\$236,357	\$236,357	\$194,215	\$234,235	-\$2,122
Operating Expenses:						
5400000 - Travel And Per Diem	0	100	100	0	0	-100
5450000 - Insurance	0	0	0	0	868	868
5470000 - Printing And Binding	0	0	0	131	0	0
5490501 - OH-Workers' Compensation	0	676	676	676	626	-50
5490502 - OH-Property & Liability Insurance	0	0	0	0	134	134
5490503 - OH-Dental Insurance	0	162	162	162	158	-4
5490504 - OH-Health Insurance	0	576	576	576	794	218
5490505 - OH-Life/AD&D, STD, LTD	0	132	132	132	122	-10
5511000 - Office Supplies	0	1,200	1,200	64	700	-500
5512000 - Office Equipment	0	0	0	0	1,500	1,500
5540000 - Books,pubs,subs & Memberships	0	925	925	190	710	-215
5541000 - Registration Fees	0	12,825	12,825	10,423	16,775	3,950
Operating Expenses:	\$0	\$16,596	\$16,596	\$12,354	\$22,387	\$5,791
TOTAL EXPENDITURES:	\$0	\$252,953	\$252,953	\$206,569	\$256,622	\$3,669

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

TRENDS & ISSUES

The Board Support Services Office’s responsibilities include the preparation and distribution of the Board of County Commission meeting agendas, posting public notices of the meetings, assuring that all documents are delivered to the Clerk of the Court; submission of Ordinances to Municode for codification of the Code of Ordinances, the Comprehensive Plan, and the Land Development Code; the Records Management Liaison Officer for all other County documents; Recording Secretary for the Charter Review Advisory Commission and the Redistricting Committee; and assists other County Departments that provide Recording Secretary Services for Advisory Boards to assure compliance with required laws. In addition, the Office coordinates with the Clerk of the Court to manage the Board’s share of the costs of the Value Adjustment Board process.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
BOARD SUPPORT SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 290,429	\$ 296,080	\$ 5,651
Operating Expenses	\$ 25,211	\$ 25,003	\$(208)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 315,640	\$ 321,083	\$ 5,443
EXPENDITURES TOTAL:	\$ 315,640	\$ 321,083	\$ 5,443

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BOARD SUPPORT SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	179,775	209,614	209,614	157,717	197,049	-12,565
5120002 - Disaster Relief	354	0	0	0	0	0
5122000 - Car Allowance	26	0	1,500	1,324	2,321	2,321
5122001 - Cell Phone Allowance	0	0	120	75	90	90
5130001 - Vacancy Factor	0	-3,687	-3,687	0	-3,467	220
5140000 - Overtime	141	1,000	1,000	0	1,000	0
5140003 - Overtime- Disaster Relief	158	0	0	0	0	0
5160000 - Compensated Annual Leave	17,490	0	0	6,790	0	0
5160010 - Compensated Ann Leave Payoff	8,099	0	0	8,213	0	0
5160020 - Compensated Admin Leave	1,893	0	0	3,342	0	0
5170000 - Compensated Sick Leave	4,739	0	0	5,040	0	0
5170010 - Compensated Sick Leave Payoff	11,011	0	0	0	0	0
5210000 - Fica Taxes	15,922	16,112	16,112	12,988	15,152	-960
5220000 - Retirement Contributions	30,418	30,652	30,652	28,400	32,180	1,528
5230000 - Health Insurance	41,236	54,905	54,905	40,183	49,354	-5,551
5231000 - Life Insurance	205	216	216	179	202	-14
5232000 - Dental Insurance	962	966	966	915	1,074	108
5233000 - Lt Disability Insurance	318	334	334	267	317	-17
5233100 - St Disability Insurance	461	595	595	388	552	-43
5240000 - Workers' Compensation	357	315	315	271	256	-59
Personnel Services:	\$313,564	\$311,022	\$312,642	\$266,093	\$296,080	-\$14,942
Operating Expenses:						
5400000 - Travel And Per Diem	0	100	100	0	100	0
5420000 - Freight & Postage Services	1	25	25	0	25	0
5440000 - Rentals And Leases	1,763	1,800	1,800	1,322	1,800	0
5450000 - Insurance	1,763	4,021	4,021	4,021	3,377	-644
5460000 - Repair & Maintenance Svcs	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	942	1,031	1,031	1,031	986	-45
5490502 - OH-Property & Liability Insurance	157	368	368	368	523	155
5490503 - OH-Dental Insurance	242	247	247	247	249	2
5490504 - OH-Health Insurance	1,011	878	878	878	1,251	373
5490505 - OH-Life/AD&D, STD, LTD	180	201	201	201	192	-9
5511000 - Office Supplies	1,960	5,300	3,680	1,642	5,300	0
5520000 - Operating Supplies	280	1,200	1,200	189	1,200	0
5520011 - Computer Software, SAAS	0	0	0	7,487	8,000	8,000
5540000 - Books,pubs,subs & Memberships	752	9,000	9,000	788	1,000	-8,000
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$9,051	\$25,171	\$23,551	\$18,173	\$25,003	-\$168
TOTAL EXPENDITURES:	\$322,615	\$336,193	\$336,193	\$284,266	\$321,083	-\$15,110

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

This department provides funding for the Board of County Commissioners County Manager’s Office (1211) and Medical Examiner (2192).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenditures were revised based on the Medical Examiner’s contract**

REVENUES

This cost center is supported by General Fund revenues to provide services that are mandated, such as elected representation, establishing and carrying out policy directions, and management of the Board’s employees.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
BOCC/COUNTY MANAGER			
PROJECTED EXPENDITURES			
Personnel Services	\$ 2,543,380	\$ 2,442,966	\$(100,414)
Operating Expenses	\$ 3,975,965	\$ 4,138,420	\$ 162,455
Grants and Aids	\$ 29,061	\$ 29,061	\$ 0
Subtotal:	\$ 6,548,406	\$ 6,610,447	\$ 62,041
EXPENDITURES TOTAL:	\$ 6,548,406	\$ 6,610,447	\$ 62,041

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BOCC/COUNTY MANAGER

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	505,418	505,436	505,436	440,032	522,551	17,115
5120000 - Regular Salaries And Wages	924,954	1,043,252	1,062,377	859,092	1,050,678	7,426
5120002 - Disaster Relief	-205	0	0	0	0	0
5122000 - Car Allowance	9,713	9,600	9,600	10,287	12,855	3,255
5122001 - Cell Phone Allowance	4,848	4,656	4,656	3,494	4,656	0
5123000 - Exec Insurance Supplemental	6,768	0	0	5,917	0	0
5124000 - Exec Deferred Compensation	34,862	0	0	30,479	0	0
5130001 - Vacancy Factor	0	-27,118	-27,118	0	-27,549	-431
5140000 - Overtime	0	1,500	1,500	0	1,500	0
5160000 - Compensated Annual Leave	52,307	0	0	41,558	0	0
5160010 - Compensated Ann Leave Payoff	22,851	0	0	22,413	0	0
5160020 - Compensated Admin Leave	22,510	0	0	23,381	0	0
5170000 - Compensated Sick Leave	21,445	0	0	17,367	0	0
5170010 - Compensated Sick Leave Payoff	12,998	0	0	21,668	0	0
5210000 - Fica Taxes	103,627	118,550	120,012	96,916	120,427	1,877
5220000 - Retirement Contributions	467,140	482,882	494,105	432,496	495,990	13,108
5220001 - Retirement Contr 401A	14,700	0	0	16,360	0	0
5230000 - Health Insurance	224,538	221,887	221,887	206,284	247,499	25,612
5231000 - Life Insurance	1,540	1,568	1,587	1,457	1,599	31
5232000 - Dental Insurance	4,980	5,025	5,025	4,449	4,911	-114
5233000 - Lt Disability Insurance	2,173	2,187	2,218	1,975	2,189	2
5233100 - St Disability Insurance	2,964	3,603	3,649	2,690	3,612	9
5240000 - Workers' Compensation	2,493	2,321	2,350	2,136	2,048	-273
5270000 - Community Service Leave	0	0	0	85	0	0
Personnel Services:	\$2,442,624	\$2,375,349	\$2,407,284	\$2,240,536	\$2,442,966	\$67,617
Operating Expenses:						
5340000 - Other Contractual Services	1,585,386	3,759,205	3,759,205	3,319,403	3,921,073	161,868
5400000 - Travel And Per Diem	1,385	3,500	3,500	2,973	3,000	-500
5400003 - Travel & Per Diem- BCC	54,238	45,500	45,500	39,345	55,500	10,000
5410000 - Communications	4,947	3,500	3,500	3,086	4,000	500
5420000 - Freight & Postage Services	135	650	650	145	400	-250
5440000 - Rentals And Leases	2,809	2,850	2,850	1,931	2,850	0
5450000 - Insurance	39,157	18,388	18,388	18,388	17,195	-1,193
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	192	2,500	2,500	547	2,000	-500
5490000 - Oth Current Chgs & Obligations	0	500	500	100	500	0
5490501 - OH-Workers' Compensation	4,560	5,070	5,070	5,070	4,507	-563
5490502 - OH-Property & Liability Insurance	3,477	1,682	1,682	1,682	2,662	980
5490503 - OH-Dental Insurance	1,170	1,215	1,215	1,215	1,137	-78
5490504 - OH-Health Insurance	4,890	4,320	4,320	4,320	5,717	1,397
5490505 - OH-Life/AD&D, STD, LTD	870	990	990	990	879	-111
5511000 - Office Supplies	2,416	3,000	3,000	839	3,600	600
5512000 - Office Equipment	0	600	600	0	1,600	1,000
5520000 - Operating Supplies	10,445	12,000	12,000	4,153	12,000	0
5521000 - Gas & Oil	198	300	300	149	200	-100
5522500 - Food	240	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	8,814	9,900	9,900	8,593	9,900	0
5540103 - Books, Pubs, Subs, Memberships	68,968	62,600	62,600	77,002	70,000	7,400

DEPARTMENT SUMMARY - BOCC/COUNTY MANAGER

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	4,270	5,500	5,500	0	5,500	0
5541003 - Registration Fee- BCC	8,279	15,000	15,000	9,572	14,000	-1,000
Operating Expenses:	\$1,806,846	\$3,958,970	\$3,958,970	\$3,499,504	\$4,138,420	\$179,450
Grants and Aids:						
5820000 - Aids To Private Organization	29,061	29,061	29,061	29,061	29,061	0
Grants and Aids:	\$29,061	\$29,061	\$29,061	\$29,061	\$29,061	\$0
TOTAL EXPENDITURES:	\$4,278,531	\$6,363,380	\$6,395,315	\$5,769,101	\$6,610,447	\$247,067

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

The Business Services Office provides various services to support the operations of Osceola County which includes support of the Board of County Commissioners' Strategic Plan, as well as special projects.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
BUSINESS SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 80,249	\$ 64,416	\$(15,833)
Operating Expenses	\$ 5,288	\$ 5,318	\$ 30
Subtotal:	\$ 85,537	\$ 69,734	\$(15,803)
EXPENDITURES TOTAL:	\$ 85,537	\$ 69,734	\$(15,803)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BUSINESS SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	45,601	49,199	49,199	40,521	44,470	-4,729
5120002 - Disaster Relief	646	0	0	0	0	0
5122000 - Car Allowance	26	0	0	1,324	2,321	2,321
5122001 - Cell Phone Allowance	0	0	0	75	90	90
5130001 - Vacancy Factor	0	-861	-861	0	-779	82
5140000 - Overtime	6	0	0	0	0	0
5160000 - Compensated Annual Leave	4,455	0	0	2,572	0	0
5160010 - Compensated Ann Leave Payoff	1,192	0	0	1,162	0	0
5160020 - Compensated Admin Leave	395	0	0	1,025	0	0
5170000 - Compensated Sick Leave	1,326	0	0	1,846	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	77	0	0
5210000 - Fica Taxes	3,824	3,763	3,763	3,398	3,403	-360
5220000 - Retirement Contributions	10,708	8,885	8,885	10,207	8,351	-534
5230000 - Health Insurance	6,021	6,719	6,719	5,332	6,089	-630
5231000 - Life Insurance	53	51	51	48	46	-5
5232000 - Dental Insurance	38	17	17	29	187	170
5233000 - Lt Disability Insurance	80	76	76	69	67	-9
5233100 - St Disability Insurance	105	128	128	91	114	-14
5240000 - Workers' Compensation	86	74	74	70	57	-17
Personnel Services:	\$74,560	\$68,051	\$68,051	\$67,847	\$64,416	-\$3,635
Operating Expenses:						
5310000 - Professional Services	45,650	0	45,000	25,000	0	0
5400000 - Travel And Per Diem	0	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	500	500	0	100	-400
5440000 - Rentals And Leases	0	1,200	1,200	0	0	-1,200
5450000 - Insurance	698	250	250	250	260	10
5460000 - Repair & Maintenance Svcs	0	200	200	0	0	-200
5470000 - Printing And Binding	0	500	500	0	0	-500
5490501 - OH-Workers' Compensation	486	220	220	220	172	-48
5490502 - OH-Property & Liability Insurance	62	23	23	23	40	17
5490503 - OH-Dental Insurance	125	53	53	53	44	-9
5490504 - OH-Health Insurance	522	187	187	187	219	32
5490505 - OH-Life/AD&D, STD, LTD	93	43	43	43	33	-10
5511000 - Office Supplies	65	500	500	135	500	0
5540000 - Books,pubs,subs & Memberships	608	1,500	1,500	869	1,000	-500
5541000 - Registration Fees	0	1,200	1,200	400	750	-450
5550000 - Training	350	200	200	0	200	0
Operating Expenses:	\$48,659	\$8,576	\$53,576	\$27,180	\$5,318	-\$3,258
TOTAL EXPENDITURES:	\$123,220	\$76,627	\$121,627	\$95,027	\$69,734	-\$6,893

DEPARTMENT SUMMARY – COMMUNICATIONS

TRENDS & ISSUES

The Communications Department ensures that Osceola citizens are informed of the services and initiatives of the Osceola County Government.

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
COMMUNICATIONS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,224,968	\$ 1,232,498	\$ 7,530
Operating Expenses	\$ 790,664	\$ 792,815	\$ 2,151
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,015,632	\$ 2,025,313	\$ 9,681
EXPENDITURES TOTAL:	\$ 2,015,632	\$ 2,025,313	\$ 9,681

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	447,102	706,542	706,542	398,057	832,597	126,055
5120002 - Disaster Relief	12,337	0	0	0	0	0
5122000 - Car Allowance	2,935	0	0	3,588	6,249	6,249
5122001 - Cell Phone Allowance	0	0	0	68	75	75
5130001 - Vacancy Factor	0	-12,366	-12,366	0	-14,572	-2,206
5140000 - Overtime	35	50	50	0	50	0
5150300 - Class C Meals	0	0	0	5	0	0
5160000 - Compensated Annual Leave	19,314	0	0	16,254	0	0
5160010 - Compensated Ann Leave Payoff	36,823	0	0	19,672	0	0
5160020 - Compensated Admin Leave	7,613	0	0	8,299	0	0
5170000 - Compensated Sick Leave	18,226	0	0	5,213	0	0
5170010 - Compensated Sick Leave Payoff	30,848	0	0	13,787	0	0
5210000 - Fica Taxes	41,627	54,055	54,055	33,807	63,702	9,647
5220000 - Retirement Contributions	76,902	106,878	106,878	72,562	131,236	24,358
5230000 - Health Insurance	110,486	194,558	194,558	87,805	203,749	9,191
5231000 - Life Insurance	526	720	720	406	846	126
5232000 - Dental Insurance	2,150	2,824	2,824	1,523	3,785	961
5233000 - Lt Disability Insurance	816	1,126	1,126	617	1,334	208
5233100 - St Disability Insurance	1,201	1,988	1,988	885	2,366	378
5240000 - Workers' Compensation	914	1,062	1,062	692	1,081	19
5250000 - Unemployment Compensation	1,096	0	0	3,567	0	0
5270000 - Community Service Leave	202	0	0	801	0	0
Personnel Services:	\$811,152	\$1,057,437	\$1,057,437	\$667,607	\$1,232,498	\$175,061
Operating Expenses:						
5310000 - Professional Services	131,562	350,000	450,000	248,779	450,000	100,000
5340000 - Other Contractual Services	4,491	25,000	25,000	0	25,000	0
5340008 - Other Contractual Svc- Auction	215	0	0	88	0	0
5400000 - Travel And Per Diem	568	2,000	2,000	119	2,000	0
5410000 - Communications	1,929	5,000	5,000	1,608	5,000	0
5420000 - Freight & Postage Services	4	325	325	16	325	0
5450000 - Insurance	4,204	5,354	5,354	5,354	5,871	517
5460000 - Repair & Maintenance Svcs	0	0	0	129	0	0
5460010 - Repairs & Maint Software	0	0	0	1,548	2,000	2,000
5462000 - Rep & Maint-automotive	0	600	600	0	600	0
5470000 - Printing And Binding	940	6,000	6,000	472	6,000	0
5480000 - Promotional Activities	11,511	15,000	101,000	98,944	100,000	85,000
5486000 - Promotional-Public Relat Prog	9,251	30,000	30,000	28,862	30,000	0
5490000 - Oth Current Chgs & Obligations	7,678	17,000	17,000	3,030	17,000	0
5490008 - Oth Curr Chgs. Special Event	29,477	55,000	55,000	14,343	105,000	50,000
5490501 - OH-Workers' Compensation	2,766	3,076	3,076	3,076	3,318	242
5490502 - OH-Property & Liability Insurance	373	490	490	490	909	419
5490503 - OH-Dental Insurance	710	737	737	737	837	100
5490504 - OH-Health Insurance	2,967	2,621	2,621	2,621	4,208	1,587
5490505 - OH-Life/AD&D, STD, LTD	528	601	601	601	647	46
5490509 - OH-Fleet Oversight	194	171	171	171	331	160
5490511 - OH-Fleet Fuel	0	354	354	354	669	315
5511000 - Office Supplies	2,222	1,300	1,300	1,156	1,300	0
5520000 - Operating Supplies	5,658	4,000	4,000	329	4,000	0

DEPARTMENT SUMMARY - COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520010 - Computer Software	1,681	5,500	5,500	1,965	0	-5,500
5520011 - Computer Software, SAAS	0	0	0	5,988	10,000	10,000
5520020 - Computer Hardware, Non-Capital	0	6,500	6,500	1,547	6,500	0
5521000 - Gas & Oil	0	1,000	1,000	0	1,000	0
5522500 - Food	536	1,000	1,000	300	1,000	0
5540000 - Books,pubs,subs & Memberships	5,121	6,000	6,000	1,017	7,300	1,300
5550000 - Training	1,044	2,000	2,000	0	2,000	0
Operating Expenses:	\$225,629	\$546,629	\$732,629	\$423,642	\$792,815	\$246,186
TOTAL EXPENDITURES:	\$1,036,781	\$1,604,066	\$1,790,066	\$1,091,249	\$2,025,313	\$421,247

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

TRENDS & ISSUES

In The Community Development Department in the General Fund consists of the following cost centers: Community Development Projects (1400), The Roadway Bank (1404), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Hauling Permit Road Repair (1435), Planning Zoning and Design (1436), Development Review (1453), Tree Bank (1455), Community Development Administration (1457), Customer Care Administration (1458), Code Enforcement (1461), Parks Projects, (7200), Parks (7201), Shingle Creek (7222), and Heritage Park (7503).

REVENUES

This department is primarily supported by the General Fund; however, it generates revenues for Impact Fee Coordination, which are based on the administrative costs for School Impact Fees, Mobility Impact Fees, and Fire Impact Fees. Current Planning, Development Review and Planning & Design receive revenues from numerous permits, registration, application, and code violation fees. Park revenues are derived from the rental of park amenities such as pavilions and sports fields.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
COMMUNITY DEVELOPMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 9,709,168	\$ 9,819,013	\$ 109,845
Operating Expenses	\$ 6,178,010	\$ 6,575,273	\$ 397,263
Capital Outlay	\$ 0	\$ 746,919	\$ 746,919
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 15,887,178	\$ 17,141,205	\$ 1,254,027
Reserves - Capital	\$ 309,181	\$ 309,181	\$ 0
EXPENDITURES TOTAL:	\$ 16,196,359	\$ 17,450,386	\$ 1,254,027

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,600,704	6,377,157	5,824,462	3,911,662	6,575,361	198,204
5120002 - Disaster Relief	9,884	0	0	0	0	0
5120040 - Reduction In Force Pay	9,888	0	0	0	0	0
5122000 - Car Allowance	175	0	0	3,745	1,836	1,836
5122001 - Cell Phone Allowance	38	0	0	0	0	0
5124000 - Exec Deferred Compensation	248	0	0	0	0	0
5130001 - Vacancy Factor	0	-112,085	-112,085	0	-115,820	-3,735
5140000 - Overtime	20,384	27,700	118,700	103,191	42,700	15,000
5140002 - Overtime- Code Enforcement	2,326	0	0	0	0	0
5140003 - Overtime- Disaster Relief	2,977	0	0	0	0	0
5150300 - Class C Meals	0	0	0	204	0	0
5160000 - Compensated Annual Leave	260,450	0	0	259,251	0	0
5160010 - Compensated Ann Leave Payoff	38,101	0	0	74,817	0	0
5160020 - Compensated Admin Leave	37,221	0	0	47,589	0	0
5170000 - Compensated Sick Leave	139,707	0	0	182,164	0	0
5170010 - Compensated Sick Leave Payoff	72,964	0	0	108,818	0	0
5210000 - Fica Taxes	308,737	489,967	489,967	346,670	506,274	16,307
5220000 - Retirement Contributions	554,604	914,321	914,321	656,241	933,662	19,341
5230000 - Health Insurance	886,795	1,597,482	1,597,482	999,422	1,744,861	147,379
5231000 - Life Insurance	4,074	6,476	6,476	4,550	6,684	208
5232000 - Dental Insurance	22,251	33,669	33,669	23,303	35,051	1,382
5233000 - Lt Disability Insurance	6,398	10,203	10,203	6,911	10,528	325
5233100 - St Disability Insurance	9,419	18,187	18,187	10,171	18,590	403
5240000 - Workers' Compensation	57,937	64,854	64,854	51,471	59,286	-5,568
5250000 - Unemployment Compensation	0	0	0	3,300	0	0
5270000 - Community Service Leave	0	0	0	2,096	0	0
Personnel Services:	\$6,045,280	\$9,427,931	\$8,966,236	\$6,795,576	\$9,819,013	\$391,082
Operating Expenses:						
5310000 - Professional Services	365,067	810,000	1,568,985	541,521	1,410,000	600,000
5310006 - Legal Fees	14,852	29,000	29,000	5,689	29,000	0
5312000 - Tax Collector Fees	0	5,755	5,755	3,954	6,166	411
5340000 - Other Contractual Services	1,018,806	1,233,164	1,225,459	867,175	1,264,077	30,913
5340001 - Miscellaneous Contractual Svcs	12	0	0	0	0	0
5340007 - Other Contractual Services-Penn Cr	2,704	15,000	15,000	2,833	15,000	0
5340008 - Other Contractual Svc- Auction	170	0	0	544	0	0
5400000 - Travel And Per Diem	15,400	65,662	65,662	8,224	69,684	4,022
5410000 - Communications	55,965	55,024	55,024	45,338	59,199	4,175
5420000 - Freight & Postage Services	37,544	22,900	22,900	25,303	26,900	4,000
5430000 - Utility Services	209,054	126,831	126,831	164,643	204,786	77,955
5440000 - Rentals And Leases	21,455	18,579	21,579	14,677	13,881	-4,698
5450000 - Insurance	261,995	292,540	292,540	292,540	584,626	292,086
5460000 - Repair & Maintenance Svcs	483,962	1,205,610	1,046,776	397,219	1,012,609	-193,001
5460007 - R&M Road Milling and Resurfacing	0	0	0	137,971	0	0
5462000 - Rep & Maint-automotive	96,321	30,715	30,715	39,098	39,500	8,785
5462100 - Rep & Maint.-Sheriff's Site	0	33,779	33,779	68,302	75,910	42,131
5462200 - Repair & Maint-Auto Direct	0	6,000	6,000	33,711	55,511	49,511
5470000 - Printing And Binding	9,268	12,840	12,840	10,243	14,700	1,860
5490000 - Oth Current Chgs & Obligations	5,406	20,210	20,210	12,253	647,936	627,726

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	226,498	0	500	12,280	0	0
5490501 - OH-Workers' Compensation	25,108	37,082	37,082	37,082	34,869	-2,213
5490502 - OH-Property & Liability Insurance	23,262	26,761	26,761	26,761	90,502	63,741
5490503 - OH-Dental Insurance	6,362	8,838	8,838	8,838	8,743	-95
5490504 - OH-Health Insurance	26,601	31,421	31,421	31,421	43,959	12,538
5490505 - OH-Life/AD&D, STD, LTD	4,730	7,280	7,280	7,280	6,835	-445
5490509 - OH-Fleet Oversight	15,908	19,457	19,457	19,457	32,438	12,981
5490510 - OH-Fleet Maint	20,652	130,493	130,493	130,493	145,591	15,098
5490511 - OH-Fleet Fuel	0	40,356	40,356	40,356	46,830	6,474
5511000 - Office Supplies	20,531	33,222	33,222	13,695	31,598	-1,624
5512000 - Office Equipment	10,414	30,000	30,000	20,731	19,885	-10,115
5520000 - Operating Supplies	113,961	210,770	210,125	111,956	166,909	-43,861
5520010 - Computer Software	1,734	0	0	3,957	0	0
5520011 - Computer Software, SAAS	0	0	12,257	12,257	0	0
5520020 - Computer Hardware, Non-Capital	19,251	0	53,202	39,297	0	0
5521000 - Gas & Oil	124,855	160,437	160,437	78,654	152,680	-7,757
5521001 - Gas & Oil- Marketing	50	0	0	0	0	0
5522000 - Chemicals	33,015	55,820	55,820	31,643	57,767	1,947
5522500 - Food	0	1,500	1,500	0	1,500	0
5525000 - Tools	15,628	17,393	17,393	7,850	17,893	500
5526000 - Clothing	343	720	720	0	720	0
5540000 - Books,pubs,subs & Memberships	6,718	108,258	108,258	94,712	113,716	5,458
5541000 - Registration Fees	1,635	3,050	3,050	535	3,050	0
5550000 - Training	28,950	60,733	60,733	18,685	70,303	9,570
Operating Expenses:	\$3,324,186	\$4,967,200	\$5,627,960	\$3,419,176	\$6,575,273	\$1,608,073
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	12,000	148	0	0	-12,000
5640000 - Machinery & Equipment	260	6,720	54,085	28,713	0	-6,720
5640020 - Computer Hardware, Capital	0	5,500	0	0	0	-5,500
5650000 - Construction In Progress	168,276	756,829	756,829	-85,275	746,919	-9,910
Capital Outlay:	\$168,536	\$781,049	\$811,062	-\$56,562	\$746,919	-\$34,130
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	309,181	309,181	0	309,181	0
Reserves - Capital:	\$0	\$309,181	\$309,181	\$0	\$309,181	\$0
TOTAL EXPENDITURES:	\$9,538,002	\$15,485,361	\$15,714,439	\$10,158,189	\$17,450,386	\$1,965,025

DEPARTMENT SUMMARY – CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of the Constitutional Offices, including the Clerk of the Circuit Court, the Property Appraiser, Sheriff's Office, Supervisor of Elections, and the Tax Collector.

- **Clerk of the Circuit Court:** The Osceola Clerk of the Circuit Court and County Comptroller submitted a budget request of \$3,935,829. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with building maintenance as well as **Property & Liability Insurances (and corresponding overhead costs) which have been revised between the Recommended and Tentative Budgets.** Overall, the FY25 General Fund budget totals \$5,175,421.
- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. The Property Appraiser submitted a budget request of (\$8,830,245), of which \$7,890,934 is allocated to the General Fund. In addition, included in the General Fund are costs that are not included in the Property Appraiser's budget submittal. These are costs associated with building maintenance as well as **Property & Liability Insurances (and corresponding overhead costs) which have been revised between the Recommended and Tentative Budgets.** Overall, the FY25 General Fund budget totals \$8,260,308.
- **Sheriff's Office:** The Sheriff's Office (SO) submitted a General Fund budget request for \$108,199,359. Of this total request, \$3M is being set aside in a dedicated reserve account to be released to the Sheriff upon the successful staffing of vacancies. In addition to the SO's specific budget requests, the County also provides for other costs in the General Fund, as well as other Funds, associated with building maintenance, and intergovernmental radio communication, as well as **Property & Liability Insurances and corresponding overhead costs which have been revised between the Recommended and Tentative.** Overall, the FY25 General Fund budget totals \$113,267,815.
- **Supervisor of Elections:** The Supervisor of Elections (SOE) submitted a budget request of \$5,304,182, including a contingency request of \$10,000. In addition, included in the General Fund are costs that are not included in the Supervisor of Election's budget submittal including building maintenance costs as well as **Property & Liability insurance and corresponding overhead costs which have been revised between the Recommended and Tentative Budgets.** Overall, the FY25 General Fund budget totals \$5,558,027.
- **Tax Collector:** The Tax Collector (TC) participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics, and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The TC receives fees for providing a variety of services and historically has returned unused fees to the County. As an independent constitutional officer elected by the voters of Osceola County, the TC submitted a budget request for FY25 to the Florida Department of Revenue of \$18,614,145 (of which \$12,551,218 is in

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

General Fund), and to the Board by the required August 1st deadline. **As a result, the Tentative Budget reflects the FY25 request.** Also included in the General Fund are expenses related to property and liability insurance, building maintenance, postage, and intergovernmental radio. Overall, the TC's Personnel Services increased 7.86% due to the inclusion of a 4% salary increase and other changes. Operating expense requests increased 7.43% or \$186,247 primarily due to increases in repair and maintenance and postage. The request for Capital Outlay increased to \$384,000 for facility renovations and office equipment. The office continues to have additional services added by the State which are managed with as little increase as possible. The overall FY25 Budget totals \$13,868,477.

REVENUES

The Constitutionals are primarily supported by the General Fund; however, with the exception of the Clerk of the Circuit Courts and the Supervisor of Elections, the remaining entities are also funded by various Special Revenue Funds.

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
9111 - Clerk Of The Circuit Court			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 465,152	\$ 388,169	\$(76,983)
Subtotal:	\$ 465,152	\$ 388,169	\$(76,983)
Transfers Out	\$ 3,832,329	\$ 3,832,329	\$ 0
EXPENDITURES TOTAL:	\$ 4,297,481	\$ 4,220,498	\$(76,983)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
9121 - Supervisor Of Elections			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 25,427	\$ 58,337	\$ 32,910
Subtotal:	\$ 25,427	\$ 58,337	\$ 32,910
Transfers Out	\$ 5,294,182	\$ 5,294,182	\$ 0
Reserves - Assigned	\$ 10,000	\$ 10,000	\$ 0
EXPENDITURES TOTAL:	\$ 5,329,609	\$ 5,362,519	\$ 32,910

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- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
9131 - Tax Collector			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 12,442,181	\$ 12,734,982	\$ 292,801
Subtotal:	\$ 12,442,181	\$ 12,734,982	\$ 292,801
Transfers Out	\$ 21,703	\$ 21,703	\$ 0
EXPENDITURES TOTAL:	\$ 12,463,884	\$ 12,756,685	\$ 292,801

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FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
9141 - Property Appraiser			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 171,004	\$ 173,445	\$ 2,441
Subtotal:	\$ 171,004	\$ 173,445	\$ 2,441
Transfers Out	\$ 7,890,934	\$ 7,890,934	\$ 0
EXPENDITURES TOTAL:	\$ 8,061,938	\$ 8,064,379	\$ 2,441

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
9151 - Sheriff			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 2,201,637	\$ 2,864,813	\$ 663,176
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,201,637	\$ 2,864,813	\$ 663,176
Transfers Out	\$ 106,013,419	\$ 106,013,419	\$ 0
EXPENDITURES TOTAL:	\$ 108,215,056	\$ 108,878,232	\$ 663,176

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

9111 - Clerk Of The Circuit Court

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	293,583	426,167	426,167	426,167	336,135	-90,032
5490502 - OH-Property & Liability Insurance	26,067	38,985	38,985	38,985	52,034	13,049
Operating Expenses:	\$319,650	\$465,152	\$465,152	\$465,152	\$388,169	-\$76,983
Transfers Out:						
5910701 - Transfer Out Clerk of Court	3,440,829	3,671,808	3,671,808	3,671,808	3,832,329	160,521
Transfers Out:	\$3,440,829	\$3,671,808	\$3,671,808	\$3,671,808	\$3,832,329	\$160,521
TOTAL EXPENDITURES:	\$3,760,479	\$4,136,960	\$4,136,960	\$4,136,960	\$4,220,498	\$83,538

9121 - Supervisor Of Elections

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	17,180	23,296	23,296	23,296	50,517	27,221
5490502 - OH-Property & Liability Insurance	1,525	2,131	2,131	2,131	7,820	5,689
Operating Expenses:	\$18,705	\$25,427	\$25,427	\$25,427	\$58,337	\$32,910
Transfers Out:						
5910702 - Transfers Out-Supr Elections	4,610,949	6,371,842	6,382,080	5,872,329	5,294,182	-1,077,660
Transfers Out:	\$4,610,949	\$6,371,842	\$6,382,080	\$5,872,329	\$5,294,182	-\$1,077,660
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$4,629,654	\$6,407,269	\$6,417,507	\$5,897,756	\$5,362,519	-\$1,044,750

9131 - Tax Collector

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	9,818,005	12,201,487	12,201,487	11,633,387	12,545,052	343,565
5420000 - Freight & Postage Services	64,000	50,000	50,000	83,000	50,000	0
5450000 - Insurance	68,582	174,712	174,712	174,712	121,172	-53,540
5490502 - OH-Property & Liability Insurance	6,089	15,982	15,982	15,982	18,758	2,776
Operating Expenses:	\$9,956,676	\$12,442,181	\$12,442,181	\$11,907,081	\$12,734,982	\$292,801
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	18,562	20,007	20,007	20,007	21,703	1,696
Transfers Out:	\$18,562	\$20,007	\$20,007	\$20,007	\$21,703	\$1,696
TOTAL EXPENDITURES:	\$9,975,238	\$12,462,188	\$12,462,188	\$11,927,088	\$12,756,685	\$294,497

9141 - Property Appraiser

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	162,256	130,000	175,000	97,500	130,000	0
5450000 - Insurance	32,830	37,567	37,567	37,567	37,621	54
5490502 - OH-Property & Liability Insurance	2,915	3,437	3,437	3,437	5,824	2,387
Operating Expenses:	\$198,001	\$171,004	\$216,004	\$138,504	\$173,445	\$2,441
Transfers Out:						
5910704 - Transfers out-Property Appr	7,004,722	7,421,945	7,438,339	7,436,566	7,890,934	468,989
Transfers Out:	\$7,004,722	\$7,421,945	\$7,438,339	\$7,436,566	\$7,890,934	\$468,989
TOTAL EXPENDITURES:	\$7,202,723	\$7,592,949	\$7,654,343	\$7,575,070	\$8,064,379	\$471,430

9151 - Sheriff

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	2,232,837	2,017,115	2,017,115	2,017,115	2,480,784	463,669
5490502 - OH-Property & Liability Insurance	198,256	184,522	184,522	184,522	384,029	199,507
Operating Expenses:	\$2,431,093	\$2,201,637	\$2,201,637	\$2,201,637	\$2,864,813	\$663,176
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	594,467	646,242	646,242	646,242	814,060	167,818
5910705 - Transfers out-Sheriff	92,035,978	99,165,551	101,615,551	101,400,551	105,199,359	6,033,808
Transfers Out:	\$92,630,445	\$99,811,793	\$102,261,793	\$102,046,793	\$106,013,419	\$6,201,626
TOTAL EXPENDITURES:	\$95,061,538	\$102,013,430	\$104,463,430	\$104,248,430	\$108,878,232	\$6,864,802

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and provides a safe, secure, and humane environment for the public, staff, and those requiring detention or supervision in Osceola County. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118), and Courthouse Security (2161).

REVENUES

The Corrections Department is primarily supported by the General Fund. This Department also generates revenue from Federal and State grants, commissions from inmate phone services, court fees, probation fees, and reimbursements.

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
CORRECTIONS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 43,253,528	\$ 43,935,047	\$ 681,519
Operating Expenses	\$ 14,891,555	\$ 15,041,354	\$ 149,799
Capital Outlay	\$ 15,000	\$ 131,392	\$ 116,392
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 58,160,083	\$ 59,107,793	\$ 947,710
Transfers Out	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 58,160,083	\$ 59,107,793	\$ 947,710

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	20,809,601	25,645,815	23,782,148	17,667,493	26,531,365	885,550
5120002 - Disaster Relief	179,693	0	0	0	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5122000 - Car Allowance	64	0	0	3,311	5,803	5,803
5122001 - Cell Phone Allowance	0	0	0	188	224	224
5130000 - Other Salaries & Wages	65,541	0	0	93,508	0	0
5130001 - Vacancy Factor	0	-472,674	-472,674	0	-475,809	-3,135
5140000 - Overtime	2,921,920	658,000	658,000	2,514,382	658,000	0
5140003 - Overtime- Disaster Relief	28,775	0	0	0	0	0
5150010 - Uniform Allowance	62,157	60,600	60,600	25,668	60,000	-600
5150020 - FTO Training	32,621	45,000	45,000	43,634	45,000	0
5150035 - Educ Incentive Corrections	82,963	91,572	91,572	71,509	91,572	0
5150300 - Class C Meals	544	0	0	952	0	0
5160000 - Compensated Annual Leave	1,107,799	0	0	951,714	0	0
5160010 - Compensated Ann Leave Payoff	223,110	0	0	201,318	0	0
5160020 - Compensated Admin Leave	57,771	0	0	56,902	0	0
5170000 - Compensated Sick Leave	746,437	0	0	711,477	0	0
5170010 - Compensated Sick Leave Payoff	168,038	0	0	217,474	0	0
5170020 - Sick Bank Leave	26,162	0	0	31,708	0	0
5210000 - Fica Taxes	1,940,714	2,066,303	2,066,303	1,658,103	2,079,984	13,681
5220000 - Retirement Contributions	5,963,725	6,501,086	6,501,086	5,559,091	6,616,564	115,478
5230000 - Health Insurance	4,715,771	6,802,349	6,802,349	4,117,057	7,193,889	391,540
5231000 - Life Insurance	21,053	26,778	26,778	18,380	26,922	144
5232000 - Dental Insurance	110,977	136,471	136,471	90,431	138,062	1,591
5233000 - Lt Disability Insurance	32,959	41,620	41,620	27,823	41,759	139
5233100 - St Disability Insurance	48,917	74,316	74,316	41,183	74,586	270
5240000 - Workers' Compensation	801,651	781,746	781,746	630,751	664,377	-117,369
5250000 - Unemployment Compensation	13,548	0	0	9,510	0	0
5270000 - Community Service Leave	45	0	0	525	0	0
Personnel Services:	\$40,162,556	\$42,641,731	\$40,778,064	\$34,744,092	\$43,935,047	\$1,293,316
Operating Expenses:						
5310000 - Professional Services	1,431,046	667,396	2,531,063	1,960,757	3,048,123	2,380,727
5310006 - Legal Fees	58,287	110,000	110,000	38,847	110,000	0
5314000 - Medical Svcs	1,221,737	1,076,295	1,076,295	610,657	1,076,295	0
5340000 - Other Contractual Services	3,297,755	4,698,619	4,691,466	3,145,022	5,008,322	309,703
5340002 - Other Contr Svcs Pre Booking	1,094,746	1,476,295	1,476,295	408,173	1,476,295	0
5340008 - Other Contractual Svc- Auction	0	0	0	172	0	0
5400000 - Travel And Per Diem	38,975	70,500	70,500	27,055	69,500	-1,000
5410000 - Communications	42,076	43,378	43,378	27,965	41,214	-2,164
5420000 - Freight & Postage Services	10,200	11,250	11,250	8,421	11,250	0
5430000 - Utility Services	7,790	10,502	10,502	5,269	9,563	-939
5440000 - Rentals And Leases	45,237	57,298	57,298	36,611	53,851	-3,447
5450000 - Insurance	770,872	992,653	992,653	992,653	958,867	-33,786
5460000 - Repair & Maintenance Svcs	16,574	100,379	172,131	122,535	49,550	-50,829
5460010 - Repairs & Maint Software	15,929	0	0	9,148	13,000	13,000
5462000 - Rep & Maint-automotive	27,602	4,000	4,000	1,035	500	-3,500
5462100 - Rep & Maint-Sheriff's Site	0	18,897	18,897	11,462	22,800	3,903
5462200 - Repair & Maint-Auto Direct	0	15,000	15,000	696	6,629	-8,371

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5470000 - Printing And Binding	45,853	46,500	46,500	26,965	49,000	2,500
5480000 - Promotional Activities	0	0	0	4,353	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	1,000	0	0
5490501 - OH-Workers' Compensation	134,808	150,565	150,565	150,565	139,741	-10,824
5490502 - OH-Property & Liability Insurance	68,446	90,806	90,806	90,806	148,433	57,627
5490503 - OH-Dental Insurance	34,379	35,822	35,822	35,822	34,896	-926
5490504 - OH-Health Insurance	143,684	127,368	127,368	127,368	175,372	48,004
5490505 - OH-Life/AD&D, STD, LTD	25,593	29,188	29,188	29,188	27,099	-2,089
5490509 - OH-Fleet Oversight	7,372	4,437	4,437	4,437	11,254	6,817
5490510 - OH-Fleet Maint	8,103	3,434	3,434	3,434	3,831	397
5490511 - OH-Fleet Fuel	0	9,204	9,204	9,204	22,077	12,873
5511000 - Office Supplies	176,879	178,457	178,457	160,554	208,735	30,278
5512000 - Office Equipment	97,690	26,600	51,263	29,403	18,600	-8,000
5520000 - Operating Supplies	308,957	596,761	595,622	292,958	642,823	46,062
5520003 - Operating Supplies - Communicatio	0	0	0	48,299	0	0
5520010 - Computer Software	6,716	0	0	350	0	0
5520011 - Computer Software, SAAS	0	0	0	75,534	0	0
5520020 - Computer Hardware, Non-Capital	38,806	0	22,799	22,387	0	0
5520200 - Ammunition	33,202	45,000	45,000	35,602	40,000	-5,000
5521000 - Gas & Oil	16,667	43,601	43,601	30,138	43,800	199
5521005 - Gas & Oil-Direct	1,412	5,474	5,474	1,104	5,500	26
5522000 - Chemicals	51,827	103,000	103,000	63,323	107,292	4,292
5522500 - Food	148	0	0	1,582	0	0
5524000 - Oper Supp-miscellaneous	419,323	457,000	457,000	209,455	457,000	0
5526000 - Clothing	145,753	202,300	202,300	60,791	198,800	-3,500
5528000 - Medicine	497,180	601,000	601,000	487,189	601,000	0
5540000 - Books,pubs,subs & Memberships	22,288	18,265	18,265	9,757	19,456	1,191
5541000 - Registration Fees	77,668	61,800	61,800	44,970	64,600	2,800
5550000 - Training	15,958	104,016	116,016	75,081	66,286	-37,730
Operating Expenses:	\$10,457,536	\$12,293,060	\$14,279,649	\$9,538,094	\$15,041,354	\$2,748,294
Capital Outlay:						
5640000 - Machinery & Equipment	15,350	54,663	140,025	22,483	131,392	76,729
Capital Outlay:	\$15,350	\$54,663	\$140,025	\$22,483	\$131,392	\$76,729
TOTAL EXPENDITURES:	\$50,635,443	\$54,989,454	\$55,197,738	\$44,304,670	\$59,107,793	\$4,118,339

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
COUNTY ATTORNEY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,508,886	\$ 1,506,268	\$(2,618)
Operating Expenses	\$ 847,851	\$ 848,591	\$ 740
Subtotal:	\$ 2,356,737	\$ 2,354,859	\$(1,878)
EXPENDITURES TOTAL:	\$ 2,356,737	\$ 2,354,859	\$(1,878)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COUNTY ATTORNEY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	760,614	850,319	850,319	746,556	992,615	142,296
5122000 - Car Allowance	7,846	7,800	7,800	6,780	9,026	1,226
5123000 - Exec Insurance Supplemental	5,097	0	0	6,320	0	0
5130001 - Vacancy Factor	0	-14,881	-14,881	0	-17,371	-2,490
5150300 - Class C Meals	17	0	0	0	0	0
5160000 - Compensated Annual Leave	28,129	0	0	27,069	0	0
5160010 - Compensated Ann Leave Payoff	23,460	0	0	10,157	0	0
5160020 - Compensated Admin Leave	12,388	0	0	20,022	0	0
5170000 - Compensated Sick Leave	2,680	0	0	9,425	0	0
5170010 - Compensated Sick Leave Payoff	4,145	0	0	9,074	0	0
5210000 - Fica Taxes	58,247	65,051	65,051	58,680	75,936	10,885
5220000 - Retirement Contributions	233,235	234,795	234,795	234,186	288,070	53,275
5230000 - Health Insurance	133,572	152,048	152,048	131,173	149,319	-2,729
5231000 - Life Insurance	808	863	863	825	1,007	144
5232000 - Dental Insurance	2,474	2,680	2,680	2,490	2,728	48
5233000 - Lt Disability Insurance	1,227	1,298	1,298	1,207	1,512	214
5233100 - St Disability Insurance	1,666	2,128	2,128	1,650	2,499	371
5240000 - Workers' Compensation	1,097	966	966	924	927	-39
Personnel Services:	\$1,276,701	\$1,303,067	\$1,303,067	\$1,266,538	\$1,506,268	\$203,201
Operating Expenses:						
5310000 - Professional Services	8,998	0	0	0	0	0
5310006 - Legal Fees	281,040	750,000	750,000	362,182	750,000	0
5340000 - Other Contractual Services	0	0	0	809	0	0
5400000 - Travel And Per Diem	6,812	7,000	7,000	2,200	11,250	4,250
5410000 - Communications	3,419	1,800	1,800	1,767	2,900	1,100
5420000 - Freight & Postage Services	912	700	700	701	1,125	425
5450000 - Insurance	5,743	6,889	6,889	6,889	6,552	-337
5470000 - Printing And Binding	146	0	0	20	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	250	0	0
5490501 - OH-Workers' Compensation	2,128	2,704	2,704	2,704	2,817	113
5490502 - OH-Property & Liability Insurance	510	630	630	630	1,014	384
5490503 - OH-Dental Insurance	546	648	648	648	711	63
5490504 - OH-Health Insurance	2,282	2,304	2,304	2,304	3,573	1,269
5490505 - OH-Life/AD&D, STD, LTD	406	528	528	528	549	21
5511000 - Office Supplies	4,716	5,000	5,000	4,381	8,000	3,000
5512000 - Office Equipment	0	0	0	321	0	0
5520000 - Operating Supplies	1,317	3,300	3,300	917	5,300	2,000
5540000 - Books,pubs,subs & Memberships	16,467	17,000	17,000	26,165	50,000	33,000
5541000 - Registration Fees	4,198	3,000	3,000	3,738	4,800	1,800
Operating Expenses:	\$339,640	\$801,503	\$801,503	\$417,154	\$848,591	\$47,088
TOTAL EXPENDITURES:	\$1,616,341	\$2,104,570	\$2,104,570	\$1,683,692	\$2,354,859	\$250,289

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

The Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Juvenile Alternative Sanctions (1525), Supervised Visitations (1528), Domestic Violence (1529), and Mediation (1542).

REVENUES

This Department is funded by the General Fund; however, there are 4 offices within this Department that bring in revenues to support operations which are as follows:

- Court Innovations is funded by 25% of every \$65 collected for any felony, misdemeanor, or criminal traffic offense.
- Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, violation of a criminal law, a delinquent act or municipal or county ordinance.
- The Mediation Office is funded by Fund Balance.
- Jury Services is funded by revenues from the Clerk of Courts due to an inter-local agreement.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
COURT ADMINISTRATION			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,586,123	\$ 1,564,412	\$(21,711)
Operating Expenses	\$ 811,195	\$ 766,947	\$(44,248)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,397,318	\$ 2,331,359	\$(65,959)
EXPENDITURES TOTAL:	\$ 2,397,318	\$ 2,331,359	\$(65,959)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	736,741	919,988	919,988	655,932	1,065,625	145,637
5130000 - Other Salaries & Wages	18,363	0	0	15,119	0	0
5130001 - Vacancy Factor	0	-16,101	-16,101	0	-18,657	-2,556
5140000 - Overtime	41	100	100	112	100	0
5160000 - Compensated Annual Leave	42,421	0	0	33,141	0	0
5160010 - Compensated Ann Leave Payoff	1,120	0	0	6,975	0	0
5160020 - Compensated Admin Leave	1,339	0	0	652	0	0
5170000 - Compensated Sick Leave	33,870	0	0	29,587	0	0
5170010 - Compensated Sick Leave Payoff	1,818	0	0	2,654	0	0
5210000 - Fica Taxes	61,889	70,385	70,385	55,086	81,533	11,148
5220000 - Retirement Contributions	101,080	118,605	118,605	98,658	133,364	14,759
5230000 - Health Insurance	217,616	255,733	255,733	188,958	288,967	33,234
5231000 - Life Insurance	812	886	886	739	995	109
5232000 - Dental Insurance	5,326	5,918	5,918	4,797	6,706	788
5233000 - Lt Disability Insurance	1,274	1,399	1,399	1,123	1,564	165
5233100 - St Disability Insurance	1,909	2,530	2,530	1,682	2,832	302
5240000 - Workers' Compensation	1,333	1,381	1,381	1,113	1,383	2
5250000 - Unemployment Compensation	3,300	0	0	0	0	0
Personnel Services:	\$1,230,254	\$1,360,824	\$1,360,824	\$1,096,327	\$1,564,412	\$203,588
Operating Expenses:						
5340000 - Other Contractual Services	66,810	149,000	149,000	57,013	153,000	4,000
5400000 - Travel And Per Diem	9,672	7,400	7,400	4,415	10,710	3,310
5410000 - Communications	12,331	12,600	12,600	10,915	14,900	2,300
5420000 - Freight & Postage Services	3,797	5,000	5,000	4,229	5,100	100
5440000 - Rentals And Leases	29,871	34,560	34,560	26,263	36,300	1,740
5450000 - Insurance	10,685	80,088	80,088	80,088	63,701	-16,387
5460000 - Repair & Maintenance Svcs	1,162	28,350	28,350	525	33,550	5,200
5460010 - Repairs & Maint Software	0	0	0	27,302	0	0
5470000 - Printing And Binding	631	800	800	1,107	2,075	1,275
5490000 - Oth Current Chgs & Obligations	0	70,520	102,795	0	37,801	-32,719
5490501 - OH-Workers' Compensation	5,964	6,632	6,632	6,632	6,767	135
5490502 - OH-Property & Liability Insurance	6,706	7,325	7,325	7,325	9,861	2,536
5490503 - OH-Dental Insurance	1,404	1,458	1,458	1,458	1,501	43
5490504 - OH-Health Insurance	5,868	5,184	5,184	5,184	7,543	2,359
5490505 - OH-Life/AD&D, STD, LTD	1,044	1,188	1,188	1,188	1,159	-29
5490900 - Other Current Charges-courts	0	436,253	492,415	0	352,044	-84,209
5511000 - Office Supplies	5,230	9,965	9,965	4,807	10,075	110
5520000 - Operating Supplies	9,981	12,525	12,525	10,495	7,725	-4,800
5520020 - Computer Hardware, Non-Capital	0	0	0	331	0	0
5522500 - Food	764	1,850	1,850	529	1,950	100
5540000 - Books,pubs,subs & Memberships	3,976	9,260	9,260	1,533	5,110	-4,150
5541000 - Registration Fees	4,919	4,375	4,375	3,628	5,875	1,500
5550000 - Training	478	200	200	347	200	0
Operating Expenses:	\$181,294	\$884,533	\$972,970	\$255,314	\$766,947	-\$117,586
TOTAL EXPENDITURES:	\$1,411,548	\$2,245,357	\$2,333,794	\$1,351,642	\$2,331,359	\$86,002

DEPARTMENT SUMMARY – DEBT SERVICE

TRENDS & ISSUES

This cost center captures Principal, Interest, and Reserves for Debt costs associated with debt payments due from the General Fund. Debt Service Principal and Interest expenses are for the Toho Water Authority (TWA) Interlocal Agreement and Vehicle Leases. Reserves for Debt-Future Payment is for Tools, Sheriff's Vehicles, Fleet Vehicles, and Heavy Equipment.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Debt Service increased due to the Toho Water Authority Agreement**

REVENUES

This cost center is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
DEBT SERVICE			
PROJECTED EXPENDITURES			
Debt Service	\$ 2,858,058	\$ 3,777,617	\$ 919,559
Subtotal:	\$ 2,858,058	\$ 3,777,617	\$ 919,559
Reserves - Debt	\$ 857,801	\$ 857,801	\$ 0
EXPENDITURES TOTAL:	\$ 3,715,859	\$ 4,635,418	\$ 919,559

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – DEBT SERVICE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,221,863	2,384,879	2,384,879	2,116,167	3,659,811	1,274,932
5710004 - Principal - Lessee	150,304	0	0	0	0	0
5710005 - Principal-SBITAs	276,956	0	0	0	0	0
5720000 - Interest	116,437	84,124	84,124	92,337	117,806	33,682
5720004 - Interest-Lessee	8,321	0	0	0	0	0
5720005 - Interest-SBITAs	10,180	0	0	0	0	0
Debt Service:	\$2,784,061	\$2,469,003	\$2,469,003	\$2,208,504	\$3,777,617	\$1,308,614
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	663,276	663,276	0	857,801	194,525
Reserves - Debt:	\$0	\$663,276	\$663,276	\$0	\$857,801	\$194,525
TOTAL EXPENDITURES:	\$2,784,061	\$3,132,279	\$3,132,279	\$2,208,504	\$4,635,418	\$1,503,139

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

The Emergency Management Office protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters.

REVENUES

This office is supported by General Fund revenues and grants, as well as moderate rental revenue through a lease agreement with the Florida Department of Health in Osceola County.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
EMERGENCY MANAGEMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 537,923	\$ 541,189	\$ 3,266
Operating Expenses	\$ 286,921	\$ 281,623	\$(5,298)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 824,844	\$ 822,812	\$(2,032)
EXPENDITURES TOTAL:	\$ 824,844	\$ 822,812	\$(2,032)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	211,960	363,539	363,539	211,902	361,436	-2,103
5120002 - Disaster Relief	25,214	0	0	0	0	0
5122000 - Car Allowance	26	0	0	1,324	2,321	2,321
5122001 - Cell Phone Allowance	0	0	0	75	90	90
5130001 - Vacancy Factor	0	-6,382	-6,382	0	-6,346	36
5140000 - Overtime	0	1,200	1,200	0	1,200	0
5150300 - Class C Meals	0	0	0	97	0	0
5160000 - Compensated Annual Leave	17,611	0	0	5,642	0	0
5160010 - Compensated Ann Leave Payoff	23,330	0	0	0	0	0
5160020 - Compensated Admin Leave	5,123	0	0	4,138	0	0
5170000 - Compensated Sick Leave	4,044	0	0	4,291	0	0
5170010 - Compensated Sick Leave Payoff	36,134	0	0	0	0	0
5210000 - Fica Taxes	22,500	27,902	27,902	15,831	27,740	-162
5220000 - Retirement Contributions	57,739	76,821	76,821	52,343	75,477	-1,344
5230000 - Health Insurance	51,053	87,979	87,979	53,866	75,378	-12,601
5231000 - Life Insurance	261	372	372	260	371	-1
5232000 - Dental Insurance	994	1,375	1,375	998	1,457	82
5233000 - Lt Disability Insurance	404	576	576	395	574	-2
5233100 - St Disability Insurance	590	1,016	1,016	578	1,019	3
5240000 - Workers' Compensation	501	547	547	338	472	-75
Personnel Services:	\$457,483	\$554,945	\$554,945	\$352,079	\$541,189	-\$13,756
Operating Expenses:						
5310000 - Professional Services	6,827	1,768	1,768	963	2,600	832
5340000 - Other Contractual Services	84,518	16,255	16,255	16,255	17,070	815
5340008 - Other Contractual Svc- Auction	0	0	0	1	0	0
5400000 - Travel And Per Diem	5,005	2,400	2,400	1,244	7,750	5,350
5410000 - Communications	7,861	8,180	8,180	5,058	10,480	2,300
5420000 - Freight & Postage Services	650	300	300	1	300	0
5430000 - Utility Services	4,914	6,000	6,000	2,131	6,000	0
5440000 - Rentals And Leases	59,093	72,375	72,375	70,897	72,432	57
5450000 - Insurance	15,705	26,352	26,352	26,352	20,012	-6,340
5460000 - Repair & Maintenance Svcs	39,332	19,441	19,441	17,172	41,500	22,059
5460010 - Repairs & Maint Software	15,360	33,430	33,430	35,375	0	-33,430
5462000 - Rep & Maint-automotive	5,713	0	0	0	300	300
5462100 - Rep & Maint.-Sheriff's Site	0	4,500	4,500	4,215	6,500	2,000
5462200 - Repair & Maint-Auto Direct	0	0	1,379	1,379	0	0
5470000 - Printing And Binding	4,982	4,000	4,000	1,934	4,000	0
5480000 - Promotional Activities	1,286	3,000	3,000	3,019	3,000	0
5490501 - OH-Workers' Compensation	1,290	1,451	1,451	1,451	1,340	-111
5490502 - OH-Property & Liability Insurance	1,394	2,411	2,411	2,411	3,098	687
5490503 - OH-Dental Insurance	332	348	348	348	338	-10
5490504 - OH-Health Insurance	1,385	1,236	1,236	1,236	1,700	464
5490505 - OH-Life/AD&D, STD, LTD	246	284	284	284	260	-24
5490509 - OH-Fleet Oversight	3,880	3,413	3,413	3,413	6,620	3,207
5490510 - OH-Fleet Maint	1,139	10,302	10,302	10,302	11,494	1,192
5490511 - OH-Fleet Fuel	0	7,080	7,080	7,080	2,676	-4,404
5511000 - Office Supplies	3,909	7,050	7,050	3,433	6,050	-1,000
5512000 - Office Equipment	13,683	5,300	5,300	4,979	9,500	4,200

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	3,955	6,500	6,500	4,297	7,500	1,000
5520003 - Operating Supplies - Communicatio	1,650	0	0	0	0	0
5520005 - OS Personal Protect Equip	100	0	0	0	0	0
5520010 - Computer Software	1,788	2,670	2,670	2,334	0	-2,670
5520020 - Computer Hardware, Non-Capital	3,016	0	0	0	0	0
5521000 - Gas & Oil	4,483	3,500	3,500	2,677	4,550	1,050
5521005 - Gas & Oil-Direct	87	4,000	4,000	0	2,500	-1,500
5522500 - Food	65,181	1,500	1,500	997	2,000	500
5526000 - Clothing	4,071	500	500	1,174	1,000	500
5540000 - Books,pubs,subs & Memberships	1,413	1,145	1,145	679	1,653	508
5541000 - Registration Fees	1,675	1,110	1,110	1,485	2,400	1,290
5550000 - Training	3,600	20,000	20,000	2,734	25,000	5,000
Operating Expenses:	\$369,521	\$277,801	\$279,180	\$237,311	\$281,623	\$3,822
Capital Outlay:						
5640000 - Machinery & Equipment	7,804	8,200	6,821	0	0	-8,200
Capital Outlay:	\$7,804	\$8,200	\$6,821	\$0	\$0	-\$8,200
TOTAL EXPENDITURES:	\$834,807	\$840,946	\$840,946	\$589,390	\$822,812	-\$18,134

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

The Finance Office (1271) is responsible for financial reporting, payroll, grants compliance, debt management, and fixed assets.

REVENUES

This office is supported by the General Fund.

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
FINANCE			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,583,050	\$ 1,553,916	\$(29,134)
Operating Expenses	\$ 82,490	\$ 83,384	\$ 894
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,665,540	\$ 1,637,300	\$(28,240)
EXPENDITURES TOTAL:	\$ 1,665,540	\$ 1,637,300	\$(28,240)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - FINANCE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	749,167	936,064	1,028,690	648,798	1,070,467	134,403
5120002 - Disaster Relief	2,447	0	0	0	0	0
5120040 - Reduction In Force Pay	4,944	0	0	0	0	0
5122000 - Car Allowance	241	0	0	1,408	3,482	3,482
5122001 - Cell Phone Allowance	19	0	0	203	402	402
5124000 - Exec Deferred Compensation	124	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,408	-16,408	0	-18,760	-2,352
5140000 - Overtime	234	1,500	1,500	0	1,500	0
5160000 - Compensated Annual Leave	36,599	0	0	34,165	0	0
5160010 - Compensated Ann Leave Payoff	6,571	0	0	6,091	0	0
5160020 - Compensated Admin Leave	12,260	0	0	10,192	0	0
5170000 - Compensated Sick Leave	17,959	0	0	16,463	0	0
5170010 - Compensated Sick Leave Payoff	11,082	0	0	9,818	0	0
5210000 - Fica Taxes	62,018	71,723	78,809	53,935	82,005	10,282
5220000 - Retirement Contributions	139,661	137,510	150,079	120,722	177,158	39,648
5230000 - Health Insurance	159,112	195,473	207,567	133,843	225,534	30,061
5231000 - Life Insurance	818	951	1,044	735	1,088	137
5232000 - Dental Insurance	3,338	4,064	4,454	2,922	4,865	801
5233000 - Lt Disability Insurance	1,286	1,501	1,649	1,121	1,715	214
5233100 - St Disability Insurance	1,872	2,673	2,895	1,644	3,065	392
5240000 - Workers' Compensation	1,332	1,406	1,545	1,102	1,395	-11
5270000 - Community Service Leave	1,454	0	0	0	0	0
Personnel Services:	\$1,212,537	\$1,336,457	\$1,461,824	\$1,043,161	\$1,553,916	\$217,459
Operating Expenses:						
5340000 - Other Contractual Services	7,664	10,000	10,000	9,000	10,000	0
5400000 - Travel And Per Diem	591	12,250	12,250	6,421	12,250	0
5420000 - Freight & Postage Services	1,060	1,500	1,500	912	1,500	0
5440000 - Rentals And Leases	2,288	3,960	3,960	1,918	3,960	0
5450000 - Insurance	8,387	11,638	11,638	11,638	10,455	-1,183
5462000 - Rep & Maint-automotive	0	300	300	0	100	-200
5470000 - Printing And Binding	2,371	700	700	2,863	1,200	500
5490000 - Oth Current Chgs & Obligations	530	1,200	1,200	489	1,200	0
5490501 - OH-Workers' Compensation	3,708	4,495	4,495	4,495	4,570	75
5490502 - OH-Property & Liability Insurance	745	1,065	1,065	1,065	1,618	553
5490503 - OH-Dental Insurance	952	1,077	1,077	1,077	1,154	77
5490504 - OH-Health Insurance	3,978	3,830	3,830	3,830	5,796	1,966
5490505 - OH-Life/AD&D, STD, LTD	708	878	878	878	890	12
5490509 - OH-Fleet Oversight	194	171	171	171	331	160
5490511 - OH-Fleet Fuel	0	354	354	354	669	315
5511000 - Office Supplies	4,538	8,000	8,000	3,214	8,000	0
5512000 - Office Equipment	0	3,000	3,000	0	3,000	0
5520000 - Operating Supplies	8,175	13,000	13,000	-124	13,000	0
5521000 - Gas & Oil	0	200	200	0	0	-200
5540000 - Books,pubs,subs & Memberships	1,110	1,941	1,941	3,675	1,941	0
5541000 - Registration Fees	1,660	1,750	1,750	0	1,750	0
Operating Expenses:	\$48,659	\$81,309	\$81,309	\$51,876	\$83,384	\$2,075

DEPARTMENT SUMMARY - FINANCE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
TOTAL EXPENDITURES:	\$1,261,196	\$1,417,766	\$1,543,133	\$1,095,037	\$1,637,300	\$219,534

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center (1212) captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee, and Vine Street CRAs, as well as arbitrage, litigation, consulting expenses, and in-kind match for the Build Back Better Regional Challenge grant.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Personnel Services decreased due to a reduction to the in-kind match for the Build Back Better Regional Challenge grant based on the prior year's remaining balance**
- **Operating was adjusted primarily due to the final estimate for Juvenile Justice**

REVENUES

This cost center is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
GENERAL GOVERNMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 507,558	\$ 280,308	\$(227,250)
Operating Expenses	\$ 8,420,891	\$ 8,493,372	\$ 72,481
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 35,000	\$ 35,000	\$ 0
Subtotal:	\$ 8,963,449	\$ 8,808,680	\$(154,769)
EXPENDITURES TOTAL:	\$ 8,963,449	\$ 8,808,680	\$(154,769)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	89,555	345,847	345,847	85,552	214,631	-131,216
5120002 - Disaster Relief	1,449	0	0	0	0	0
5122000 - Car Allowance	103	0	0	1,877	2,500	2,500
5122001 - Cell Phone Allowance	0	0	0	270	298	298
5130001 - Vacancy Factor	0	-6,052	-6,052	0	-3,755	2,297
5160000 - Compensated Annual Leave	4,673	0	0	5,234	0	0
5160020 - Compensated Admin Leave	1,872	0	0	1,568	0	0
5170000 - Compensated Sick Leave	2,443	0	0	2,472	0	0
5170010 - Compensated Sick Leave Payoff	2,305	0	0	2,517	0	0
5210000 - Fica Taxes	7,677	26,458	26,458	7,433	16,419	-10,039
5220000 - Retirement Contributions	25,126	60,642	60,642	25,445	31,853	-28,789
5230000 - Health Insurance	15,200	9,602	9,602	13,650	16,754	7,152
5231000 - Life Insurance	102	348	348	100	219	-129
5232000 - Dental Insurance	331	135	135	289	341	206
5233000 - Lt Disability Insurance	161	393	393	152	340	-53
5233100 - St Disability Insurance	207	484	484	182	549	65
5240000 - Workers' Compensation	163	518	518	146	159	-359
5270000 - Community Service Leave	703	0	0	0	0	0
Personnel Services:	\$152,070	\$438,375	\$438,375	\$146,886	\$280,308	-\$158,067
Operating Expenses:						
5310000 - Professional Services	201,150	1,238,130	1,477,050	597,698	1,233,480	-4,650
5320000 - Accounting & Auditing Svcs	362,356	273,075	273,075	243,262	276,925	3,850
5340000 - Other Contractual Services	391,646	446,902	446,902	548,464	446,902	0
5340008 - Other Contractual Svc- Auction	3,284	0	0	1,503	0	0
5420000 - Freight & Postage Services	0	0	0	14	0	0
5440000 - Rentals And Leases	2,731	5,400	5,400	5,540	5,600	200
5450000 - Insurance	84,266	18,607	18,607	18,607	28,049	9,442
5490000 - Oth Current Chgs & Obligations	4,230,266	5,278,639	5,292,553	4,932,634	6,295,318	1,016,679
5490001 - Other- Adm Costs CST	41,105	41,451	41,451	27,938	41,451	0
5490021 - Regal Bay MSTU	0	122	122	0	122	0
5490090 - Property Taxes	0	8,250	8,250	0	8,250	0
5490500 - Reimbursement Of Py Revenue	146	0	0	0	0	0
5490501 - OH-Workers' Compensation	15,790	17,409	17,409	17,409	16,599	-810
5490502 - OH-Property & Liability Insurance	1,729	1,696	1,696	1,696	4,425	2,729
5490503 - OH-Dental Insurance	3,986	4,547	4,547	4,547	4,069	-478
5490504 - OH-Health Insurance	16,696	17,409	17,409	17,409	20,758	3,349
5490505 - OH-Life/AD&D, STD, LTD	2,940	3,329	3,329	3,329	3,135	-194
5490509 - OH-Fleet Oversight	970	338	338	338	993	655
5490510 - OH-Fleet Maint	0	72,116	72,116	72,116	80,458	8,342
5490511 - OH-Fleet Fuel	0	1,062	1,062	1,062	1,338	276
5511000 - Office Supplies	512	500	500	417	500	0
5520011 - Computer Software, SAAS	6,667	0	0	39,667	25,000	25,000
5540000 - Books,pubs,subs & Memberships	4,705	0	0	4,857	0	0
Operating Expenses:	\$5,370,944	\$7,428,982	\$7,681,816	\$6,538,509	\$8,493,372	\$1,064,390
Grants and Aids:						
5810000 - Aids To Gov't Agencies	281,858	0	0	0	0	0
5820000 - Aids To Private Organization	6,501,825	0	0	101,233	0	0

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820004 - AIDS TO NON-PROFITS ORG	100,000	0	0	0	0	0
5820005 - AIDS TO FOOD BANKS	830	0	0	0	0	0
5830000 - Other Grants and Aids	50,000	0	0	0	0	0
5830004 - Mortgage Assistance	4,706	0	0	0	0	0
5830005 - Utilities Assistance	2,556	0	0	0	0	0
5830006 - Community Events	7,891	35,000	35,000	0	35,000	0
Grants and Aids:	\$6,949,665	\$35,000	\$35,000	\$101,233	\$35,000	\$0
TOTAL EXPENDITURES:	\$12,472,680	\$7,902,357	\$8,155,191	\$6,786,628	\$8,808,680	\$906,323

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

TRENDS & ISSUES

The Government Affairs office is responsible for developing federal, state, and local advocacy platforms and a comprehensive legislative affairs strategy. This office coordinates intergovernmental resources and support for County projects, including grant development and administration.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

DEPARTMENT SUMMARY - GOVERNMENT AFFAIRS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	337,654	233,987	233,987	160,314	208,995	-24,992
5120002 - Disaster Relief	178	0	0	0	0	0
5122000 - Car Allowance	3,707	7,200	7,200	4,694	7,200	0
5130001 - Vacancy Factor	0	-4,095	-4,095	0	-3,657	438
5150300 - Class C Meals	16	0	0	30	0	0
5160000 - Compensated Annual Leave	13,597	0	0	8,154	0	0
5160010 - Compensated Ann Leave Payoff	20,573	0	0	0	0	0
5160020 - Compensated Admin Leave	8,022	0	0	2,384	0	0
5170000 - Compensated Sick Leave	9,448	0	0	8,738	0	0
5170010 - Compensated Sick Leave Payoff	21,893	0	0	0	0	0
5210000 - Fica Taxes	31,063	17,900	17,900	13,767	15,989	-1,911
5220000 - Retirement Contributions	71,013	60,599	60,599	49,251	58,405	-2,194
5230000 - Health Insurance	51,926	34,602	34,602	24,258	22,218	-12,384
5231000 - Life Insurance	364	237	237	187	212	-25
5232000 - Dental Insurance	1,146	670	670	500	682	12
5233000 - Lt Disability Insurance	575	374	374	287	334	-40
5233100 - St Disability Insurance	831	625	625	393	536	-89
5240000 - Workers' Compensation	656	351	351	270	272	-79
Personnel Services:	\$572,664	\$352,450	\$352,450	\$273,226	\$311,186	-\$41,264
Operating Expenses:						
5310000 - Professional Services	253,932	340,000	340,000	229,468	340,000	0
5310006 - Legal Fees	188,482	260,000	260,000	177,774	260,000	0
5340000 - Other Contractual Services	80,000	80,000	80,000	0	80,000	0
5400000 - Travel And Per Diem	6,541	25,000	25,000	4,755	25,000	0
5410000 - Communications	414	1,000	1,000	276	1,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5450000 - Insurance	2,150	2,084	2,084	2,084	745	-1,339
5470000 - Printing And Binding	118	200	200	0	200	0
5490501 - OH-Workers' Compensation	912	676	676	676	626	-50
5490502 - OH-Property & Liability Insurance	191	191	191	191	115	-76
5490503 - OH-Dental Insurance	234	162	162	162	158	-4
5490504 - OH-Health Insurance	978	576	576	576	794	218
5490505 - OH-Life/AD&D, STD, LTD	174	132	132	132	122	-10
5511000 - Office Supplies	710	1,000	1,000	0	1,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	191	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	830	8,000	8,000	7,315	8,000	0
5541000 - Registration Fees	7,385	15,000	15,000	4,485	15,000	0
5550000 - Training	1,587	6,000	6,000	0	6,000	0
Operating Expenses:	\$544,829	\$740,821	\$740,821	\$427,895	\$739,560	-\$1,261
TOTAL EXPENDITURES:	\$1,117,493	\$1,093,271	\$1,093,271	\$701,121	\$1,050,746	-\$42,525

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
GOVERNMENT AFFAIRS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 307,405	\$ 311,186	\$ 3,781
Operating Expenses	\$ 740,821	\$ 739,560	\$(1,261)
Subtotal:	\$ 1,048,226	\$ 1,050,746	\$ 2,520
EXPENDITURES TOTAL:	\$ 1,048,226	\$ 1,050,746	\$ 2,520

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

TRENDS & ISSUES

The Housing & Community Services office includes the following cost centers: Homeless Assistance – 6101, Veteran’s Services – 6141, Admin Opioid Regional Abatement – 6144, Program Opioid Regional Abatement – 6147, Admin Opioid Local Abatement – 6148, Program Opioid Local Abatement – 6149, Social Services/Human Services – 6173, Affordable Housing Mobility Fees Program – 6175, Legal Aid – 6185, Outside Agencies – 9531, Health Unit – 9641, Federally Qualified Health Care – 9642.

REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services. Revenues increased based on current year collections.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
HOUSING & COMMUNITY SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,973,361	\$ 1,998,613	\$ 25,252
Operating Expenses	\$ 13,883,161	\$ 13,845,059	\$(38,102)
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 26,113,275	\$ 26,113,275	\$ 0
Subtotal:	\$ 41,969,797	\$ 41,956,947	\$(12,850)
EXPENDITURES TOTAL:	\$ 41,969,797	\$ 41,956,947	\$(12,850)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	945,289	1,240,779	1,278,279	938,775	1,345,061	104,282
5120002 - Disaster Relief	2,331	0	0	0	0	0
5120040 - Reduction In Force Pay	2,472	0	0	0	0	0
5122000 - Car Allowance	44	0	0	3,150	1,964	1,964
5122001 - Cell Phone Allowance	9	0	0	0	0	0
5124000 - Exec Deferred Compensation	62	0	0	0	0	0
5130001 - Vacancy Factor	0	-21,796	-21,796	0	-23,620	-1,824
5140000 - Overtime	3,459	4,500	4,500	1,479	4,500	0
5140003 - Overtime- Disaster Relief	1,239	0	0	0	0	0
5150300 - Class C Meals	56	0	0	146	0	0
5160000 - Compensated Annual Leave	43,333	0	0	40,646	0	0
5160010 - Compensated Ann Leave Payoff	15,586	0	0	25,313	0	0
5160020 - Compensated Admin Leave	11,568	0	0	8,554	0	0
5170000 - Compensated Sick Leave	26,725	0	0	24,065	0	0
5170010 - Compensated Sick Leave Payoff	10,434	0	0	12,922	0	0
5210000 - Fica Taxes	78,413	95,263	95,263	77,624	103,242	7,979
5220000 - Retirement Contributions	159,080	204,095	204,095	168,877	216,542	12,447
5230000 - Health Insurance	181,721	245,672	245,672	198,662	332,493	86,821
5231000 - Life Insurance	1,013	1,263	1,263	1,026	1,368	105
5232000 - Dental Insurance	5,116	6,604	6,604	5,433	7,257	653
5233000 - Lt Disability Insurance	1,591	1,989	1,989	1,559	2,159	170
5233100 - St Disability Insurance	2,326	3,496	3,496	2,296	3,863	367
5240000 - Workers' Compensation	3,641	4,271	4,271	3,754	3,784	-487
5250000 - Unemployment Compensation	3,300	0	0	237	0	0
5270000 - Community Service Leave	40	0	0	0	0	0
Personnel Services:	\$1,498,848	\$1,786,136	\$1,823,636	\$1,514,517	\$1,998,613	\$212,477
Operating Expenses:						
5310000 - Professional Services	54,043	66,360	105,756	45,950	106,196	39,836
5314000 - Medical Svcs	7,796,723	7,789,565	8,248,142	7,735,262	9,464,433	1,674,868
5314002 - Medical Svcs HCRA	27,170	100,000	100,000	201	100,000	0
5340000 - Other Contractual Services	1,572,284	1,611,833	1,611,833	772,023	1,676,902	65,069
5400000 - Travel And Per Diem	6,749	7,000	7,000	3,639	7,000	0
5410000 - Communications	142,993	169,919	169,919	117,865	170,419	500
5420000 - Freight & Postage Services	2,076	3,000	3,000	1,620	2,500	-500
5440000 - Rentals And Leases	20,428	3,600	3,600	3,763	4,800	1,200
5450000 - Insurance	46,709	88,826	88,826	88,826	50,787	-38,039
5460000 - Repair & Maintenance Svcs	0	1,500	1,500	0	1,500	0
5462000 - Rep & Maint-automotive	0	500	500	0	385	-115
5470000 - Printing And Binding	425	2,100	2,100	556	900	-1,200
5480000 - Promotional Activities	1,438	5,500	5,500	5,000	5,500	0
5488000 - Promotional-ads/media Buys	2,589	9,000	9,000	1,315	9,000	0
5490000 - Oth Current Chgs & Obligations	203,120	4,226,620	2,282,554	121,552	2,172,776	-2,053,844
5490501 - OH-Workers' Compensation	6,125	6,777	6,777	6,777	6,996	219
5490502 - OH-Property & Liability Insurance	4,147	8,125	8,125	8,125	7,862	-263
5490503 - OH-Dental Insurance	1,572	1,624	1,624	1,624	1,766	142
5490504 - OH-Health Insurance	6,569	5,775	5,775	5,775	8,872	3,097
5490505 - OH-Life/AD&D, STD, LTD	1,169	1,324	1,324	1,324	1,363	39
5490509 - OH-Fleet Oversight	1,940	1,707	1,707	1,707	1,324	-383

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490510 - OH-Fleet Maint	0	3,434	3,434	3,434	3,831	397
5490511 - OH-Fleet Fuel	0	3,540	3,540	3,540	2,007	-1,533
5511000 - Office Supplies	8,820	7,700	13,700	12,975	13,700	6,000
5512000 - Office Equipment	0	300	300	1,130	300	0
5520000 - Operating Supplies	946	3,600	7,600	161	7,600	4,000
5520011 - Computer Software, SAAS	0	0	0	1,500	0	0
5521000 - Gas & Oil	53	2,000	2,000	350	300	-1,700
5540000 - Books,pubs,subs & Memberships	316	400	400	722	4,400	4,000
5541000 - Registration Fees	4,192	6,140	6,140	5,253	6,140	0
5550000 - Training	0	5,500	5,500	118	5,500	0
Operating Expenses:	\$9,912,596	\$14,143,269	\$12,707,176	\$8,952,085	\$13,845,059	-\$298,210
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	3,000,000	3,000,000	0	0
5820000 - Aids To Private Organization	2,409,801	22,384,287	35,448,052	3,072,946	25,558,023	3,173,736
5820004 - AIDS TO NON-PROFITS ORG	200,000	0	0	1,100,000	0	0
5830003 - Rent Assistance	27,185	0	0	161,796	389,000	389,000
5830005 - Utilities Assistance	4,919	45,252	45,252	2,888	166,252	121,000
Grants and Aids:	\$2,641,905	\$22,429,539	\$38,493,304	\$7,337,631	\$26,113,275	\$3,683,736
TOTAL EXPENDITURES:	\$14,053,349	\$38,358,944	\$53,024,116	\$17,804,233	\$41,956,947	\$3,598,003

DEPARTMENT SUMMARY – HUMAN RESOURCES

TRENDS & ISSUES

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

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
HUMAN RESOURCES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,436,707	\$ 1,464,784	\$ 28,077
Operating Expenses	\$ 719,896	\$ 721,287	\$ 1,391
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,156,603	\$ 2,186,071	\$ 29,468
EXPENDITURES TOTAL:	\$ 2,156,603	\$ 2,186,071	\$ 29,468

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – HUMAN RESOURCES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	560,181	645,770	645,770	517,243	980,009	334,239
5120002 - Disaster Relief	69	0	0	0	0	0
5122000 - Car Allowance	90	0	0	1,643	2,188	2,188
5126000 - Other Salary	8,470	0	20,000	3,630	20,000	20,000
5130001 - Vacancy Factor	0	-11,317	-11,317	0	-17,519	-6,202
5140000 - Overtime	9	1,000	1,000	0	1,000	0
5160000 - Compensated Annual Leave	20,898	0	0	18,187	0	0
5160010 - Compensated Ann Leave Payoff	21,240	0	0	12,478	0	0
5160020 - Compensated Admin Leave	11,920	0	0	8,579	0	0
5170000 - Compensated Sick Leave	19,755	0	0	12,362	0	0
5170010 - Compensated Sick Leave Payoff	13,508	0	0	3,165	0	0
5210000 - Fica Taxes	48,046	49,477	49,477	42,387	76,577	27,100
5220000 - Retirement Contributions	87,548	97,834	97,834	86,289	144,154	46,320
5230000 - Health Insurance	156,940	161,941	161,941	135,889	246,842	84,901
5231000 - Life Insurance	620	658	658	578	1,018	360
5232000 - Dental Insurance	3,221	3,297	3,297	2,806	4,761	1,464
5233000 - Lt Disability Insurance	977	1,037	1,037	879	1,604	567
5233100 - St Disability Insurance	1,453	1,854	1,854	1,304	2,875	1,021
5240000 - Workers' Compensation	1,372	970	970	990	1,275	305
Personnel Services:	\$956,314	\$952,521	\$972,521	\$848,410	\$1,464,784	\$512,263
Operating Expenses:						
5310000 - Professional Services	176,936	210,917	210,917	91,644	223,500	12,583
5314000 - Medical Svcs	101,801	162,750	162,750	143,743	227,750	65,000
5400000 - Travel And Per Diem	0	1,000	1,000	26	1,000	0
5410000 - Communications	1,899	2,600	2,600	1,337	2,600	0
5420000 - Freight & Postage Services	658	1,500	1,500	202	1,500	0
5440000 - Rentals And Leases	5,356	5,300	5,300	2,524	4,000	-1,300
5450000 - Insurance	7,491	9,431	9,431	9,431	8,801	-630
5462000 - Rep & Maint-automotive	0	500	500	0	100	-400
5470000 - Printing And Binding	832	4,178	4,178	426	4,200	22
5490000 - Oth Current Chgs & Obligations	20,309	78,300	58,300	20,913	101,500	23,200
5490501 - OH-Workers' Compensation	3,236	3,341	3,341	3,341	4,513	1,172
5490502 - OH-Property & Liability Insurance	665	863	863	863	1,362	499
5490503 - OH-Dental Insurance	828	801	801	801	1,140	339
5490504 - OH-Health Insurance	3,471	2,849	2,849	2,849	5,727	2,878
5490505 - OH-Life/AD&D, STD, LTD	672	720	720	720	944	224
5511000 - Office Supplies	3,526	4,100	4,100	4,012	5,100	1,000
5520000 - Operating Supplies	5,631	8,150	8,150	1,797	8,150	0
5520010 - Computer Software	0	0	0	12,700	0	0
5522500 - Food	3,994	1,650	1,650	14,517	32,000	30,350
5540000 - Books,pubs,subs & Memberships	2,577	5,400	5,400	5,797	5,400	0
5550000 - Training	0	32,000	32,000	17,679	32,000	0
5551000 - Tuition Reimbursement	48,049	50,000	50,000	29,394	50,000	0
Operating Expenses:	\$387,933	\$586,350	\$566,350	\$364,717	\$721,287	\$134,937
TOTAL EXPENDITURES:	\$1,344,247	\$1,538,871	\$1,538,871	\$1,213,126	\$2,186,071	\$647,200

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) department is composed of teams who work on application development, network engineering, system administration, project management, field services, information security, and helpdesk support/training. In addition, this office ensures the integrity and security of the information stored and processed on the County's computer network.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Capital Outlay was adjusted due to the addition of computer software expenses**
- **Operating Expenses increased due to computer software SAAS expenses**

REVENUES

This office is funded by the General Fund. Also, revenue is generated by an agreement to provide communication and support services to LS&S, the County's Library Services provider.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
INFORMATION TECHNOLOGY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 5,990,985	\$ 6,122,825	\$ 131,840
Operating Expenses	\$ 13,176,330	\$ 13,206,998	\$ 30,668
Capital Outlay	\$ 1,734,041	\$ 2,734,041	\$ 1,000,000
Subtotal:	\$ 20,901,356	\$ 22,063,864	\$ 1,162,508
EXPENDITURES TOTAL:	\$ 20,901,356	\$ 22,063,864	\$ 1,162,508

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	2,956,560	3,877,066	3,877,066	2,795,513	4,289,232	412,166
5120002 - Disaster Relief	3,448	0	0	0	0	0
5122000 - Car Allowance	428	0	0	469	625	625
5122001 - Cell Phone Allowance	0	0	0	68	75	75
5130000 - Other Salaries & Wages	28,041	0	0	12,645	0	0
5130001 - Vacancy Factor	0	-68,434	-68,434	0	-75,649	-7,215
5140000 - Overtime	23,155	33,500	33,500	35,358	33,500	0
5140003 - Overtime- Disaster Relief	665	0	0	0	0	0
5150300 - Class C Meals	0	0	0	56	0	0
5160000 - Compensated Annual Leave	150,913	0	0	132,789	0	0
5160010 - Compensated Ann Leave Payoff	51,753	0	0	40,348	0	0
5160020 - Compensated Admin Leave	54,959	0	0	53,454	0	0
5170000 - Compensated Sick Leave	83,629	0	0	95,599	0	0
5170010 - Compensated Sick Leave Payoff	48,312	0	0	21,075	0	0
5210000 - Fica Taxes	247,928	299,154	299,154	233,045	330,692	31,538
5220000 - Retirement Contributions	453,912	564,601	564,601	463,643	614,418	49,817
5230000 - Health Insurance	601,018	789,316	789,316	578,679	885,884	96,568
5231000 - Life Insurance	3,219	3,966	3,966	3,201	4,389	423
5232000 - Dental Insurance	11,063	13,476	13,476	10,554	14,792	1,316
5233000 - Lt Disability Insurance	5,085	6,253	6,253	4,887	6,916	663
5233100 - St Disability Insurance	7,488	11,104	11,104	7,170	12,217	1,113
5240000 - Workers' Compensation	5,560	6,002	6,002	4,885	5,734	-268
5250000 - Unemployment Compensation	49	0	0	0	0	0
5270000 - Community Service Leave	0	0	0	294	0	0
Personnel Services:	\$4,737,184	\$5,536,004	\$5,536,004	\$4,493,731	\$6,122,825	\$586,821
Operating Expenses:						
5310000 - Professional Services	3,017,820	4,349,113	4,530,666	2,482,434	4,200,004	-149,109
5340000 - Other Contractual Services	154,095	209,000	209,000	147,128	189,000	-20,000
5400000 - Travel And Per Diem	989	7,850	7,850	410	7,850	0
5410000 - Communications	600,393	1,092,147	1,092,147	538,763	1,000,980	-91,167
5420000 - Freight & Postage Services	759	500	500	0	500	0
5440000 - Rentals And Leases	2,333	3,000	3,000	4,490	3,000	0
5450000 - Insurance	24,695	28,782	28,782	28,782	27,481	-1,301
5460000 - Repair & Maintenance Svcs	3,724,517	0	0	70,806	0	0
5460010 - Repairs & Maint Software	606	4,616,289	4,616,289	3,700,933	5,245,258	628,969
5462000 - Rep & Maint-automotive	103	1,500	1,500	122	300	-1,200
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	680	1,300	1,300
5470000 - Printing And Binding	98	150	150	0	150	0
5490501 - OH-Workers' Compensation	13,193	15,008	15,008	15,008	14,570	-438
5490502 - OH-Property & Liability Insurance	2,193	2,634	2,634	2,634	4,254	1,620
5490503 - OH-Dental Insurance	3,386	3,596	3,596	3,596	3,678	82
5490504 - OH-Health Insurance	14,149	12,788	12,788	12,788	18,480	5,692
5490505 - OH-Life/AD&D, STD, LTD	2,518	2,931	2,931	2,931	2,839	-92
5490509 - OH-Fleet Oversight	582	512	512	512	662	150
5490511 - OH-Fleet Fuel	0	1,062	1,062	1,062	1,338	276
5500000 - Training	0	0	0	0	5,000	5,000
5511000 - Office Supplies	1,654	2,200	2,200	313	2,200	0
5512000 - Office Equipment	26,465	22,600	22,600	127,412	27,500	4,900

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	75,937	72,000	72,000	91,596	77,000	5,000
5520010 - Computer Software	147,425	1,093,921	1,093,921	115,795	1,077,616	-16,305
5520011 - Computer Software, SAAS	348,285	273,160	273,160	774,665	613,458	340,298
5520020 - Computer Hardware, Non-Capital	330,843	675,282	675,282	635,349	447,283	-227,999
5520021 - Computer Hardware, Operating	31,925	82,000	82,000	32,826	77,000	-5,000
5521000 - Gas & Oil	1,663	1,500	1,500	1,194	2,100	600
5540000 - Books,pubs,subs & Memberships	3,705	17,149	17,149	11,694	17,847	698
5541000 - Registration Fees	2,045	6,750	6,750	1,420	8,050	1,300
5550000 - Training	39,270	133,300	133,300	39,150	130,300	-3,000
Operating Expenses:	\$8,571,644	\$12,726,724	\$12,908,277	\$8,844,494	\$13,206,998	\$480,274
Capital Outlay:						
5628000 - Buildings Improvements	21,816	20,000	20,000	0	20,000	0
5640000 - Machinery & Equipment	0	29,500	29,500	0	29,500	0
5640020 - Computer Hardware, Capital	541,038	814,243	814,243	516,003	1,019,541	205,298
5680010 - Computer Software, Capital	61,886	1,550,000	1,475,000	58,956	1,665,000	115,000
Capital Outlay:	\$624,741	\$2,413,743	\$2,338,743	\$574,959	\$2,734,041	\$320,298
TOTAL EXPENDITURES:	\$13,933,569	\$20,676,471	\$20,783,024	\$13,913,183	\$22,063,864	\$1,387,393

DEPARTMENT SUMMARY – OC BUILDING

TRENDS & ISSUES

The purpose of this cost center is to capture the revenue and costs related to the OC Building; a Class A Office Building located within NeoCity.

REVENUES

Revenues are budgeted to capture the lease revenues received from tenants in the OC Building.

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
OC BUILDING			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 919,111	\$ 902,132	\$(16,979)
Capital Outlay	\$ 52,875	\$ 52,875	\$ 0
Subtotal:	\$ 971,986	\$ 955,007	\$(16,979)
Transfers Out	\$ 641,334	\$ 641,334	\$ 0
EXPENDITURES TOTAL:	\$ 1,613,320	\$ 1,596,341	\$(16,979)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OC BUILDING

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	2,500	2,500	920	2,500	0
5340000 - Other Contractual Services	173,554	162,142	162,142	138,882	154,645	-7,497
5430000 - Utility Services	226,454	164,700	164,700	154,558	233,700	69,000
5450000 - Insurance	41,986	73,218	73,218	73,218	54,500	-18,718
5460000 - Repair & Maintenance Svcs	223,548	447,350	429,878	201,374	447,350	0
5470000 - Printing And Binding	0	0	0	4,010	0	0
5490000 - Oth Current Chgs & Obligations	0	0	17,908	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	7,342	0	0	0
5490502 - OH-Property & Liability Insurance	3,728	6,698	6,698	6,698	8,437	1,739
5520000 - Operating Supplies	50	1,000	1,000	467	1,000	0
5520010 - Computer Software	0	0	0	308	0	0
5540000 - Books,pubs,subs & Memberships	290	0	0	0	0	0
Operating Expenses:	\$669,610	\$857,608	\$865,386	\$580,435	\$902,132	\$44,524
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	17,472	17,471	52,875	52,875
Capital Outlay:	\$0	\$0	\$17,472	\$17,471	\$52,875	\$52,875
Transfers Out:						
5910246 - Tran Out Fund 246	641,334	641,334	641,334	641,334	641,334	0
Transfers Out:	\$641,334	\$641,334	\$641,334	\$641,334	\$641,334	\$0
TOTAL EXPENDITURES:	\$1,310,944	\$1,498,942	\$1,524,192	\$1,239,240	\$1,596,341	\$97,399

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

TRENDS & ISSUES

The Office of Management and Budget includes the Office of Management and Budget (1241) and Special Assessments (1242). This Office of Management and Budget is responsible for creating and presenting the annual budget and the Five-Year Capital Improvement Plan each year as well as ongoing monitoring of the annual budget and administration of budget adjustments (amendments, supplements, and transfers). In addition, this office is responsible for the administration of Special Districts, non-ad valorem assessments, and certification of the tax roll to the Tax Collector.

The Special Assessments office provides services for the administration of the County’s Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU) as well as District Clerk services for the Common Facilities Districts.

REVENUES

This department is funded primarily by various entities and the General Fund. The Municipal Service Taxing Units (MSTUs), Municipal Service Benefits Units (MSBUs), Common Facilities Districts (CFDs), and Independent Special Districts provide revenue to compensate the General Fund for administrative support and services provided.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
OFFICE OF MANAGEMENT & BUDGET			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,775,086	\$ 1,714,914	\$(60,172)
Operating Expenses	\$ 90,443	\$ 91,395	\$ 952
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,865,529	\$ 1,806,309	\$(59,220)
EXPENDITURES TOTAL:	\$ 1,865,529	\$ 1,806,309	\$(59,220)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	973,224	1,150,339	1,150,339	869,205	1,165,602	15,263
5120002 - Disaster Relief	3,977	0	0	0	0	0
5130001 - Vacancy Factor	0	-20,157	-20,157	0	-20,427	-270
5140000 - Overtime	218	1,500	1,500	95	1,700	200
5140003 - Overtime- Disaster Relief	13	0	0	0	0	0
5150300 - Class C Meals	34	0	0	0	0	0
5160000 - Compensated Annual Leave	50,010	0	0	47,609	0	0
5160010 - Compensated Ann Leave Payoff	11,214	0	0	21,701	0	0
5160020 - Compensated Admin Leave	13,735	0	0	13,233	0	0
5170000 - Compensated Sick Leave	36,917	0	0	31,890	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	77	0	0
5210000 - Fica Taxes	79,311	88,113	88,113	71,053	89,298	1,185
5220000 - Retirement Contributions	158,020	181,406	181,406	156,063	179,422	-1,984
5230000 - Health Insurance	263,692	288,998	288,998	242,310	283,886	-5,112
5231000 - Life Insurance	1,085	1,167	1,167	1,012	1,185	18
5232000 - Dental Insurance	5,008	5,360	5,360	4,451	5,485	125
5233000 - Lt Disability Insurance	1,714	1,844	1,844	1,541	1,867	23
5233100 - St Disability Insurance	2,567	3,334	3,334	2,299	3,354	20
5240000 - Workers' Compensation	4,472	5,402	5,402	3,542	3,542	-1,860
5250000 - Unemployment Compensation	0	0	0	3,147	0	0
5270000 - Community Service Leave	323	0	0	440	0	0
Personnel Services:	\$1,605,534	\$1,707,306	\$1,707,306	\$1,469,668	\$1,714,914	\$7,608
Operating Expenses:						
5400000 - Travel And Per Diem	796	0	0	1,628	250	250
5410000 - Communications	2,974	4,200	4,200	2,551	4,000	-200
5420000 - Freight & Postage Services	1,693	1,221	1,221	912	1,421	200
5430000 - Utility Services	2,330	0	0	0	0	0
5440000 - Rentals And Leases	2,095	2,350	2,350	1,659	2,000	-350
5450000 - Insurance	10,003	16,528	16,528	16,528	14,295	-2,233
5460000 - Repair & Maintenance Svcs	45,254	59,973	59,973	29,770	6,000	-53,973
5462000 - Rep & Maint-automotive	1,708	2,100	2,100	122	200	-1,900
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	1,983	2,000	2,000
5470000 - Printing And Binding	379	100	100	33	250	150
5490000 - Oth Current Chgs & Obligations	17,942	12,500	12,500	4,954	13,500	1,000
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	5,016	5,543	5,543	5,543	5,087	-456
5490502 - OH-Property & Liability Insurance	888	1,512	1,512	1,512	2,213	701
5490503 - OH-Dental Insurance	1,287	1,328	1,328	1,328	1,283	-45
5490504 - OH-Health Insurance	5,379	4,723	4,723	4,723	6,450	1,727
5490505 - OH-Life/AD&D, STD, LTD	957	1,082	1,082	1,082	992	-90
5490509 - OH-Fleet Oversight	582	512	512	512	993	481
5490510 - OH-Fleet Maint	75	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	1,062	1,062	1,062	2,007	945
5511000 - Office Supplies	4,334	7,200	7,200	1,810	7,200	0
5520000 - Operating Supplies	1,563	1,700	1,700	1,221	2,800	1,100
5521000 - Gas & Oil	9,854	11,000	11,000	5,657	11,588	588
5540000 - Books,pubs,subs & Memberships	2,229	1,916	1,916	1,861	1,916	0
5541000 - Registration Fees	0	0	0	2,500	0	0

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	4,901	4,450	4,450	1,210	4,950	500
Operating Expenses:	\$122,239	\$141,000	\$141,000	\$90,161	\$91,395	-\$49,605
TOTAL EXPENDITURES:	\$1,727,773	\$1,848,306	\$1,848,306	\$1,559,829	\$1,806,309	-\$41,997

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund and includes the Community Betterment grants.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Grants and Aids were revised to include the prior year remaining balance for the community betterment grants**
- **Transfers Out decreased based on a revised estimate for transportation support as well as the required debt service payments**
- **Reserves were adjusted per Policy**

REVENUES

This cost center is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
OTHER GOVERNMENT SUPPORT SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Debt Service	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 1,353,500	\$ 2,037,360	\$ 683,860
Subtotal:	\$ 1,353,500	\$ 2,037,360	\$ 683,860
Transfers Out	\$ 128,881,463	\$ 123,301,718	\$(5,579,745)
Reserves - Operating	\$ 80,591,928	\$ 90,065,646	\$ 9,473,718
Reserves - Capital	\$ 0	\$ 0	\$ 0
Reserves - Assigned	\$ 19,265,595	\$ 19,265,595	\$ 0
Reserves - Restricted	\$ 8,000,000	\$ 8,000,000	\$ 0
Reserves - Stability	\$ 6,344,400	\$ 7,953,522	\$ 1,609,122
EXPENDITURES TOTAL:	\$ 244,436,886	\$ 250,623,841	\$ 6,186,955

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	0	116,600	113,500	0	0
5480000 - Promotional Activities	0	0	30,213	25,213	0	0
5490000 - Oth Current Chgs & Obligations	1,477	0	0	0	0	0
Operating Expenses:	\$1,477	\$0	\$146,813	\$138,713	\$0	\$0
Capital Outlay:						
5670000 - Works of Arts/Collections	0	0	1,850	1,850	0	0
Capital Outlay:	\$0	\$0	\$1,850	\$1,850	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	31,094	86,550	86,550	32,425	103,500	16,950
5820000 - Aids To Private Organization	416,958	1,250,000	1,989,818	838,199	1,933,860	683,860
5830000 - Other Grants and Aids	13,060	0	0	15,335	0	0
Grants and Aids:	\$461,112	\$1,336,550	\$2,076,368	\$885,959	\$2,037,360	\$700,810
Transfers Out:						
5910010 - Transfers Out to DAT	16,816,503	24,388,442	24,388,442	24,388,442	44,805,407	20,416,965
5910104 - Tran Out-104	2,006,802	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	0	418,985	418,985	418,985	684,174	265,189
5910134 - Tran Out - Fire	5,058,420	5,949,328	5,974,497	5,974,496	6,145,287	195,959
5910149 - Tran Out E192	1,744,131	2,033,426	2,026,543	2,026,544	2,086,905	53,479
5910154 - Tran Out-constitutional Gas Tx	11,911,675	11,766,188	11,766,188	11,766,188	12,268,090	501,902
5910158 - Tran Out-intergov Radio Commun	468,750	496,335	496,335	496,335	507,142	10,807
5910189 - Tran Out - 2nd LOFT	250,223	2,213,464	2,213,464	2,213,464	4,678,608	2,465,144
5910192 - Transfer Out - Northeast Imp Dist	0	10,389,703	10,389,703	10,389,703	30,494,345	20,104,642
5910211 - Tran Out Sales Tax Rev 2015A	3,374,774	2,787,225	2,787,225	2,787,225	5,653,723	2,866,498
5910242 - Transfers Out Fund 242	1,321,902	1,328,399	1,328,399	1,328,399	1,604,972	276,573
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	4,013,335	4,025,501	4,025,501	4,025,501	0	-4,025,501
5910246 - Tran Out Fund 246	841,938	840,790	840,790	840,790	842,991	2,201
5910249 - Tran Out-Fund 249	3,704,629	3,703,887	3,703,887	3,703,887	704,128	-2,999,759
5910251 - Transfer Out - Public Imp Rev Bonds	505,613	504,388	504,388	504,388	509,855	5,467
5910306 - Tran Out-local Opt Infra Sales	0	0	33,100	33,100	0	0
5910315 - Tran Out-General Capital Outlay Fur	9,307,984	18,785,285	18,785,285	18,785,285	12,316,091	-6,469,194
5910510 - Tran Out Fleet	8,913	0	0	0	0	0
Transfers Out:	\$61,335,592	\$89,631,346	\$89,682,732	\$89,682,732	\$123,301,718	\$33,670,372
Reserves - Operating:						
5990010 - Reserve For Cash	0	62,556,749	62,556,749	0	76,542,425	13,985,676
5990020 - Reserve For Contingency	0	14,114,924	13,706,616	0	13,523,221	-591,703
Reserves - Operating:	\$0	\$76,671,673	\$76,263,365	\$0	\$90,065,646	\$13,393,973
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,788,875	14,559,265	0	0	-11,788,875
5990041 - Res For Capital - Designated	0	1,070,258	1,070,258	0	0	-1,070,258
Reserves - Capital:	\$0	\$12,859,133	\$15,629,523	\$0	\$0	-\$12,859,133
Reserves - Assigned:						
5990060 - Reserves Assigned	0	17,821,018	16,821,018	0	19,265,595	1,444,577
Reserves - Assigned:	\$0	\$17,821,018	\$16,821,018	\$0	\$19,265,595	\$1,444,577
Reserves - Restricted:						

DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,001,172	8,551,172	0	8,000,000	4,998,828
Reserves - Restricted:	\$0	\$3,001,172	\$8,551,172	\$0	\$8,000,000	\$4,998,828
Reserves - Stability:						
5990080 - Reserve For Stability	0	6,128,364	11,136,412	0	7,953,522	1,825,158
Reserves - Stability:	\$0	\$6,128,364	\$11,136,412	\$0	\$7,953,522	\$1,825,158
TOTAL EXPENDITURES:	\$61,798,181	\$207,449,256	\$220,309,253	\$90,709,254	\$250,623,841	\$43,174,585

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office (1251) is to procure high-quality products, services, and innovative solutions that are cost-effective and add value to County operations while promoting vendor participation and diversity, providing excellent customer service, and ensuring public trust by adhering to the highest level of professional and ethical standards.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
PROCUREMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 2,085,243	\$ 2,118,681	\$ 33,438
Operating Expenses	\$ 94,111	\$ 95,679	\$ 1,568
Subtotal:	\$ 2,179,354	\$ 2,214,360	\$ 35,006
EXPENDITURES TOTAL:	\$ 2,179,354	\$ 2,214,360	\$ 35,006

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PROCUREMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,030,199	1,263,662	1,263,662	906,301	1,482,834	219,172
5120002 - Disaster Relief	2,463	0	0	0	0	0
5122000 - Car Allowance	26	0	0	1,324	2,321	2,321
5122001 - Cell Phone Allowance	0	0	0	75	90	90
5130001 - Vacancy Factor	0	-22,114	-22,114	0	-25,949	-3,835
5160000 - Compensated Annual Leave	63,091	0	0	63,127	0	0
5160010 - Compensated Ann Leave Payoff	22,454	0	0	20,325	0	0
5160020 - Compensated Admin Leave	15,630	0	0	17,379	0	0
5170000 - Compensated Sick Leave	24,532	0	0	22,356	0	0
5170010 - Compensated Sick Leave Payoff	17,431	0	0	23,493	0	0
5210000 - Fica Taxes	86,328	96,670	96,670	77,807	113,436	16,766
5220000 - Retirement Contributions	166,778	188,797	188,797	164,864	222,981	34,184
5230000 - Health Insurance	207,914	231,738	231,738	186,870	307,303	75,565
5231000 - Life Insurance	1,151	1,283	1,283	1,044	1,505	222
5232000 - Dental Insurance	4,719	5,002	5,002	3,967	5,603	601
5233000 - Lt Disability Insurance	1,809	2,016	2,016	1,588	2,372	356
5233100 - St Disability Insurance	2,693	3,631	3,631	2,365	4,258	627
5240000 - Workers' Compensation	1,875	1,896	1,896	1,578	1,927	31
5250000 - Unemployment Compensation	1,302	0	0	0	0	0
Personnel Services:	\$1,650,395	\$1,772,581	\$1,772,581	\$1,494,465	\$2,118,681	\$346,100
Operating Expenses:						
5340000 - Other Contractual Services	17,924	25,000	25,000	13,977	25,000	0
5400000 - Travel And Per Diem	3,272	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	2,189	1,800	1,800	1,791	1,800	0
5440000 - Rentals And Leases	2,333	4,000	4,000	1,944	4,000	0
5450000 - Insurance	8,633	10,120	10,120	10,120	9,650	-470
5470000 - Printing And Binding	2,632	2,500	2,500	988	2,500	0
5490000 - Oth Current Chgs & Obligations	9,127	6,500	6,500	5,854	6,500	0
5490501 - OH-Workers' Compensation	5,198	5,780	5,780	5,780	5,978	198
5490502 - OH-Property & Liability Insurance	767	926	926	926	1,494	568
5490503 - OH-Dental Insurance	1,334	1,385	1,385	1,385	1,509	124
5490504 - OH-Health Insurance	5,575	4,925	4,925	4,925	7,583	2,658
5490505 - OH-Life/AD&D, STD, LTD	992	1,129	1,129	1,129	1,165	36
5500000 - Training	0	0	0	110	0	0
5511000 - Office Supplies	5,497	4,000	4,000	3,397	5,000	1,000
5520000 - Operating Supplies	1,093	1,500	1,500	73	1,500	0
5540000 - Books,pubs,subs & Memberships	2,231	3,000	3,000	4,247	3,000	0
5541000 - Registration Fees	4,979	3,000	3,000	3,295	5,000	2,000
5550000 - Training	3,044	10,000	10,000	2,325	12,000	2,000
Operating Expenses:	\$76,820	\$87,565	\$87,565	\$62,268	\$95,679	\$8,114
TOTAL EXPENDITURES:	\$1,727,214	\$1,860,146	\$1,860,146	\$1,556,733	\$2,214,360	\$354,214

DEPARTMENT SUMMARY – PUBLIC DEFENDER

TRENDS & ISSUES

The Public Defender’s Office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008.

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
PUBLIC DEFENDER			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 7,000	\$ 7,000	\$ 0
Subtotal:	\$ 7,000	\$ 7,000	\$ 0
EXPENDITURES TOTAL:	\$ 7,000	\$ 7,000	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PUBLIC DEFENDER

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	5,050	2,000	2,000	5,050	2,000	0
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	0	4,000	4,000	0	4,000	0
Operating Expenses:	\$5,050	\$7,000	\$7,000	\$5,050	\$7,000	\$0
TOTAL EXPENDITURES:	\$5,050	\$7,000	\$7,000	\$5,050	\$7,000	\$0

DEPARTMENT SUMMARY – PUBLIC SAFETY PROJECTS

TRENDS & ISSUES

The purpose of this cost center (2100) is to capture capital projects for the various Public Safety Departments in the General Fund (Animal Services, Corrections, Emergency Management, and NeoCity).

REVENUES

This cost center is supported by the General Fund and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
PUBLIC SAFETY PROJECTS			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0	\$ 105,368	\$ 105,368
Subtotal:	\$ 0	\$ 105,368	\$ 105,368
EXPENDITURES TOTAL:	\$ 0	\$ 105,368	\$ 105,368

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – PUBLIC SAFETY PROJECTS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	425,508	346,797	143,987	0	105,368	-241,429
Capital Outlay:	\$425,508	\$346,797	\$143,987	\$0	\$105,368	-\$241,429
TOTAL EXPENDITURES:	\$425,508	\$346,797	\$143,987	\$0	\$105,368	-\$241,429

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

Management (1417), Mosquito Control (1418), Public Works Projects (4100), Construction Management (4123), Facilities Management (4125), Hoagland Industrial Park (4129), Small Engine Repair (4136), Fleet Vehicles/Equipment (4144), and Mowing (4158).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Capital Outlay increased due to an additional vehicle being requested for the Economic Development Department**
- **Operating expenses were adjusted due to increases in mowing contracts and the County match for the Shingle Creek/Kissimmee River Eco Restoration – WRDA Grant**

REVENUES

The General Fund directly supports several areas of the Public Works department including Facilities Management, Construction Management, Hoagland Industrial Park, Mowing, Small Engine Repair, Lakes Management, and Mosquito Control. Mosquito Control is also supported by grant funding, and Hoagland Industrial Park is also supported by lease revenues. New Fleet vehicles and equipment purchases are supported by lease proceeds.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
PUBLIC WORKS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 8,893,573	\$ 8,879,593	\$(13,980)
Operating Expenses	\$ 28,798,619	\$ 29,106,512	\$ 307,893
Capital Outlay	\$ 1,921,073	\$ 5,932,659	\$ 4,011,586
Subtotal:	\$ 39,613,265	\$ 43,918,764	\$ 4,305,499
EXPENDITURES TOTAL:	\$ 39,613,265	\$ 43,918,764	\$ 4,305,499

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,625,623	5,080,762	4,817,373	3,477,240	5,746,355	665,593
5120002 - Disaster Relief	59,276	0	0	670	0	0
5122000 - Car Allowance	1,105	0	0	2,581	3,437	3,437
5122001 - Cell Phone Allowance	0	0	0	101	112	112
5130000 - Other Salaries & Wages	87,866	0	0	72,033	0	0
5130001 - Vacancy Factor	0	-91,278	-91,278	0	-102,971	-11,693
5140000 - Overtime	143,345	135,000	135,000	142,876	137,500	2,500
5140003 - Overtime- Disaster Relief	3,111	0	0	362	0	0
5150300 - Class C Meals	238	0	0	14	0	0
5160000 - Compensated Annual Leave	215,768	0	0	193,765	0	0
5160010 - Compensated Ann Leave Payoff	26,234	0	0	26,015	0	0
5160020 - Compensated Admin Leave	30,329	0	0	31,443	0	0
5170000 - Compensated Sick Leave	126,882	0	0	136,268	0	0
5170010 - Compensated Sick Leave Payoff	58,848	0	0	51,458	0	0
5210000 - Fica Taxes	320,706	399,013	401,791	302,864	450,109	51,096
5220000 - Retirement Contributions	574,032	750,249	755,175	602,746	873,749	123,500
5230000 - Health Insurance	1,021,823	1,416,369	1,420,904	940,396	1,567,306	150,937
5231000 - Life Insurance	4,013	5,225	5,262	3,897	5,830	605
5232000 - Dental Insurance	22,123	27,273	27,419	19,164	30,234	2,961
5233000 - Lt Disability Insurance	6,303	8,227	8,285	5,924	9,179	952
5233100 - St Disability Insurance	9,409	14,787	14,874	8,790	16,478	1,691
5240000 - Workers' Compensation	132,301	140,945	141,000	115,929	142,275	1,330
5250000 - Unemployment Compensation	550	0	0	0	0	0
5270000 - Community Service Leave	1,340	0	0	833	0	0
Personnel Services:	\$6,471,227	\$7,886,572	\$7,635,805	\$6,135,372	\$8,879,593	\$993,021
Operating Expenses:						
5310000 - Professional Services	1,127,353	1,699,227	2,634,359	980,127	2,864,759	1,165,532
5310001 - Prof Svc- Market	1,296	0	0	0	0	0
5314000 - Medical Svcs	0	2,400	2,400	0	2,400	0
5340000 - Other Contractual Services	5,207,474	5,880,215	6,160,640	4,252,445	7,042,815	1,162,600
5340005 - LYNX	88	0	0	0	0	0
5340008 - Other Contractual Svc- Auction	194	0	0	0	0	0
5340013 - Other Contractual - NM	252,922	728,010	720,699	245,181	730,000	1,990
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-33,620	-73,957	0
5400000 - Travel And Per Diem	11,890	14,504	14,504	8,343	5,452	-9,052
5410000 - Communications	78,160	90,639	90,639	49,860	110,821	20,182
5420000 - Freight & Postage Services	52	1,115	1,115	50	415	-700
5430000 - Utility Services	3,666,794	3,264,282	3,264,282	2,569,761	4,069,852	805,570
5430005 - Utility Services - NM	4,796	12,900	12,900	4,923	12,900	0
5440000 - Rentals And Leases	23,736	117,710	117,710	104,013	132,610	14,900
5450000 - Insurance	433,169	776,096	776,096	776,096	374,769	-401,327
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	4,635,137	5,983,212	6,338,451	4,484,229	10,583,864	4,600,652
5460007 - R&M Road Milling and Resurfacing	0	0	0	0	120,000	120,000
5460008 - R&M Parking re-paving	0	330,800	330,800	8,238	700,000	369,200
5462000 - Rep & Maint-automotive	16,349	23,713	23,713	17,596	20,250	-3,463
5462100 - Rep & Maint.-Sheriff's Site	0	39,077	39,077	36,397	58,200	19,123
5462200 - Repair & Maint-Auto Direct	0	388	388	2,283	13,278	12,890

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5464000 - Repair & Maintenance Spec	280	0	0	0	0	0
5470000 - Printing And Binding	32,235	23,050	23,050	33,389	19,050	-4,000
5480005 - Other Contractual Obligations	77,656	87,898	87,898	77,736	87,898	0
5490000 - Oth Current Chgs & Obligations	9,189	640,416	522,499	11,012	661,195	20,779
5490090 - Property Taxes	216	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	3,293	0	0	57,430	0	0
5490501 - OH-Workers' Compensation	24,550	30,939	30,939	30,939	30,324	-615
5490502 - OH-Property & Liability Insurance	38,462	70,996	70,996	70,996	58,015	-12,981
5490503 - OH-Dental Insurance	6,145	7,259	7,259	7,259	7,376	117
5490504 - OH-Health Insurance	25,692	25,812	25,812	25,812	37,071	11,259
5490505 - OH-Life/AD&D, STD, LTD	4,569	5,934	5,934	5,934	5,756	-178
5490509 - OH-Fleet Oversight	18,430	11,947	11,947	11,947	27,142	15,195
5490510 - OH-Fleet Maint	6,362	216,344	216,344	216,344	241,375	25,031
5490511 - OH-Fleet Fuel	0	24,780	24,780	24,780	41,478	16,698
5511000 - Office Supplies	10,889	20,600	20,600	7,841	20,600	0
5512000 - Office Equipment	39,327	100,000	112,902	21,702	101,500	1,500
5520000 - Operating Supplies	66,059	96,625	96,625	62,700	92,775	-3,850
5520010 - Computer Software	10,449	0	0	924	0	0
5520020 - Computer Hardware, Non-Capital	19,386	20,920	20,920	0	32,400	11,480
5520021 - Computer Hardware, Operating	300	0	0	0	0	0
5521000 - Gas & Oil	232,086	271,388	271,388	151,060	278,325	6,937
5522000 - Chemicals	276,389	189,500	189,500	296,025	332,000	142,500
5523000 - Protective Clothing	100	2,400	2,400	188	2,420	20
5524500 - Cleaning Supplies	5,411	6,100	6,100	1,789	6,100	0
5525000 - Tools	15,323	22,850	22,850	13,897	23,150	300
5525500 - Allowance	500	0	0	0	0	0
5526000 - Clothing	0	400	400	735	700	300
5528000 - Medicine	24	375	375	707	375	0
5540000 - Books,pubs,subs & Memberships	25,418	44,270	44,270	11,110	41,360	-2,910
5541000 - Registration Fees	2,231	7,600	7,600	0	4,800	-2,800
5550000 - Training	14,002	22,492	22,492	6,824	32,562	10,070
Operating Expenses:	\$16,357,145	\$20,993,563	\$22,452,033	\$14,655,001	\$29,106,512	\$8,112,949
Capital Outlay:						
5610000 - Land	361,586	0	0	0	0	0
5640000 - Machinery & Equipment	261,133	206,765	345,937	284,335	332,953	126,188
5640100 - Vehicles	760,816	1,587,706	2,270,807	765,067	1,643,862	56,156
5650000 - Construction In Progress	5,641,564	7,136,610	5,989,583	1,901,578	3,955,844	-3,180,766
Capital Outlay:	\$7,025,099	\$8,931,081	\$8,606,327	\$2,950,980	\$5,932,659	-\$2,998,422
TOTAL EXPENDITURES:	\$29,853,471	\$37,811,216	\$38,694,165	\$23,741,352	\$43,918,764	\$6,107,548

DEPARTMENT SUMMARY – REAL ESTATE MANAGEMENT

TRENDS & ISSUES

The Real Estate Management department (cost center 1976) is responsible for the acquisition, disposition, and management of County-owned real property, including temporary and permanent easements, as well as lease management.

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
REAL ESTATE MANAGEMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 343,048	\$ 362,593	\$ 19,545
Operating Expenses	\$ 247,460	\$ 247,660	\$ 200
Subtotal:	\$ 590,508	\$ 610,253	\$ 19,745
EXPENDITURES TOTAL:	\$ 590,508	\$ 610,253	\$ 19,745

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – REAL ESTATE MANAGEMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	252,316	252,316
5130001 - Vacancy Factor	0	0	0	0	-4,416	-4,416
5210000 - Fica Taxes	0	0	0	0	19,302	19,302
5220000 - Retirement Contributions	0	0	0	0	39,091	39,091
5230000 - Health Insurance	0	0	0	0	52,653	52,653
5231000 - Life Insurance	0	0	0	0	256	256
5232000 - Dental Insurance	0	0	0	0	824	824
5233000 - Lt Disability Insurance	0	0	0	0	397	397
5233100 - St Disability Insurance	0	0	0	0	695	695
5240000 - Workers' Compensation	0	0	0	0	1,475	1,475
Personnel Services:	\$0	\$0	\$0	\$0	\$362,593	\$362,593
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	115,000	115,000
5310006 - Legal Fees	0	0	0	0	10,000	10,000
5340000 - Other Contractual Services	0	0	0	0	110,000	110,000
5400000 - Travel And Per Diem	0	0	0	0	500	500
5410000 - Communications	0	0	0	0	1,500	1,500
5420000 - Freight & Postage Services	0	0	0	0	500	500
5470000 - Printing And Binding	0	0	0	0	50	50
5490000 - Oth Current Chgs & Obligations	0	0	0	0	2,500	2,500
5490501 - OH-Workers' Compensation	0	0	0	0	814	814
5490503 - OH-Dental Insurance	0	0	0	0	205	205
5490504 - OH-Health Insurance	0	0	0	0	1,032	1,032
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	159	159
5511000 - Office Supplies	0	0	0	0	200	200
5512000 - Office Equipment	0	0	0	0	3,200	3,200
5540000 - Books,pubs,subs & Memberships	0	0	0	0	1,500	1,500
5550000 - Training	0	0	0	0	500	500
Operating Expenses:	\$0	\$0	\$0	\$0	\$247,660	\$247,660
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$610,253	\$610,253

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The goal of the State Attorney’s Office (1551) is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. The County provides funding for communication services for the State Attorney’s office.

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
STATE ATTORNEY			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 8,000	\$ 8,000	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 8,000	\$ 8,000	\$ 0
EXPENDITURES TOTAL:	\$ 8,000	\$ 8,000	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - STATE ATTORNEY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	203	8,000	8,000	4,721	8,000	0
Operating Expenses:	\$203	\$8,000	\$8,000	\$4,721	\$8,000	\$0
TOTAL EXPENDITURES:	\$203	\$8,000	\$8,000	\$4,721	\$8,000	\$0

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives department directly supports the BOCC Strategic Plan. This department consists of Economic Development (5101), Economic Incentives (5105), and Technology Development (5115).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenses decreased by \$500,000 due to Other Contractual Services**

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
STRATEGIC INITIATIVES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 497,982	\$ 497,982	\$ 0
Operating Expenses	\$ 6,515,006	\$ 6,016,164	\$(498,842)
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 11,300,000	\$ 11,300,000	\$ 0
Subtotal:	\$ 18,312,988	\$ 17,814,146	\$(498,842)
EXPENDITURES TOTAL:	\$ 18,312,988	\$ 17,814,146	\$(498,842)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	233,793	328,355	328,355	253,930	343,900	15,545
5120040 - Reduction In Force Pay	12,360	0	0	0	0	0
5122000 - Car Allowance	398	0	0	4,224	4,553	4,553
5122001 - Cell Phone Allowance	47	0	0	135	30	30
5124000 - Exec Deferred Compensation	309	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,747	-5,747	0	-6,018	-271
5140000 - Overtime	117	0	0	16	0	0
5160000 - Compensated Annual Leave	17,818	0	0	16,855	0	0
5160010 - Compensated Ann Leave Payoff	5,472	0	0	0	0	0
5160020 - Compensated Admin Leave	3,241	0	0	5,606	0	0
5170000 - Compensated Sick Leave	5,392	0	0	7,646	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,807	0	0
5210000 - Fica Taxes	19,651	25,118	25,118	21,225	26,308	1,190
5220000 - Retirement Contributions	35,745	51,413	51,413	44,859	54,477	3,064
5230000 - Health Insurance	60,605	68,026	68,026	58,688	71,201	3,175
5231000 - Life Insurance	266	332	332	299	350	18
5232000 - Dental Insurance	977	1,239	1,239	1,068	1,262	23
5233000 - Lt Disability Insurance	416	524	524	456	550	26
5233100 - St Disability Insurance	602	900	900	642	923	23
5240000 - Workers' Compensation	425	492	492	430	446	-46
Personnel Services:	\$397,634	\$470,652	\$470,652	\$420,886	\$497,982	\$27,330
Operating Expenses:						
5310000 - Professional Services	420,650	560,000	693,658	215,547	575,000	15,000
5310006 - Legal Fees	3,816	30,000	30,000	2,835	25,000	-5,000
5340000 - Other Contractual Services	910,187	1,150,000	3,198,683	2,541,063	4,610,000	3,460,000
5400000 - Travel And Per Diem	7,369	10,500	10,500	11,197	30,000	19,500
5410000 - Communications	1,897	2,400	2,400	1,409	2,400	0
5420000 - Freight & Postage Services	1	250	250	28	250	0
5440000 - Rentals And Leases	2,759	3,860	3,860	2,048	3,000	-860
5450000 - Insurance	2,090	3,124	3,124	3,124	2,887	-237
5462000 - Rep & Maint-automotive	3	0	0	0	100	100
5462100 - Rep & Maint.-Sheriff's Site	0	500	500	1,481	1,000	500
5462200 - Repair & Maint-Auto Direct	0	0	0	15	0	0
5470000 - Printing And Binding	17,222	8,000	8,000	62	8,000	0
5480000 - Promotional Activities	13,258	20,000	20,000	47,762	72,500	52,500
5488000 - Promotional-ads/media Buys	3,000	5,500	5,500	3,278	5,500	0
5490000 - Oth Current Chgs & Obligations	491,141	731,623	731,623	115,603	625,800	-105,823
5490501 - OH-Workers' Compensation	1,157	1,250	1,250	1,250	1,158	-92
5490502 - OH-Property & Liability Insurance	186	286	286	286	447	161
5490503 - OH-Dental Insurance	292	300	300	300	292	-8
5490504 - OH-Health Insurance	1,241	1,066	1,066	1,066	1,469	403
5490505 - OH-Life/AD&D, STD, LTD	216	245	245	245	226	-19
5490509 - OH-Fleet Oversight	194	342	342	342	662	320
5490511 - OH-Fleet Fuel	0	708	708	708	1,338	630
5511000 - Office Supplies	1,747	1,650	1,650	677	1,850	200
5520000 - Operating Supplies	943	2,500	2,500	1,857	3,000	500
5521000 - Gas & Oil	176	1,000	1,000	328	500	-500
5540000 - Books,pubs,subs & Memberships	15,024	25,056	25,056	30,758	34,785	9,729

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	6,593	8,700	8,700	4,349	9,000	300
Operating Expenses:	\$1,901,161	\$2,568,860	\$4,751,201	\$2,987,617	\$6,016,164	\$3,447,304
Grants and Aids:						
5820000 - Aids To Private Organization	5,248,175	11,300,000	11,200,000	11,198,767	11,300,000	0
Grants and Aids:	\$5,248,175	\$11,300,000	\$11,200,000	\$11,198,767	\$11,300,000	\$0
TOTAL EXPENDITURES:	\$7,546,970	\$14,339,512	\$16,421,853	\$14,607,269	\$17,814,146	\$3,474,634

DEPARTMENT SUMMARY – SUSTAINABILITY

TRENDS & ISSUES

The Office of Sustainability (1224) is responsible for planning, organizing, guiding, and coordinating sustainability initiatives within County Government and throughout the County.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
SUSTAINABILITY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 326,364	\$ 321,794	\$(4,570)
Operating Expenses	\$ 387,604	\$ 388,702	\$ 1,098
Capital Outlay	\$ 15,000	\$ 15,000	\$ 0
Subtotal:	\$ 728,968	\$ 725,496	\$(3,472)
EXPENDITURES TOTAL:	\$ 728,968	\$ 725,496	\$(3,472)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - SUSTAINABILITY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	101,902	208,351	208,351	167,768	245,523	37,172
5122000 - Car Allowance	0	0	0	469	90	90
5122001 - Cell Phone Allowance	0	0	0	68	15	15
5130001 - Vacancy Factor	0	-3,646	-3,646	0	-4,297	-651
5160000 - Compensated Annual Leave	6,482	0	0	7,025	0	0
5160020 - Compensated Admin Leave	1,945	0	0	3,328	0	0
5170000 - Compensated Sick Leave	4,537	0	0	5,143	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	629	0	0
5210000 - Fica Taxes	8,540	15,939	15,939	13,855	18,782	2,843
5220000 - Retirement Contributions	14,224	31,701	31,701	28,033	37,267	5,566
5230000 - Health Insurance	12,239	35,229	35,229	19,491	22,189	-13,040
5231000 - Life Insurance	117	212	212	191	247	35
5232000 - Dental Insurance	268	580	580	482	648	68
5233000 - Lt Disability Insurance	184	333	333	293	392	59
5233100 - St Disability Insurance	234	529	529	384	618	89
5240000 - Workers' Compensation	183	313	313	276	320	7
Personnel Services:	\$150,855	\$289,541	\$289,541	\$247,436	\$321,794	\$32,253
Operating Expenses:						
5310000 - Professional Services	39,911	360,000	452,140	110,452	360,000	0
5400000 - Travel And Per Diem	0	2,200	2,200	241	3,500	1,300
5450000 - Insurance	0	0	0	0	824	824
5470000 - Printing And Binding	0	500	500	33	500	0
5480000 - Promotional Activities	0	0	0	154	10,000	10,000
5490000 - Oth Current Chgs & Obligations	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	243	642	642	642	594	-48
5490502 - OH-Property & Liability Insurance	0	0	0	0	128	128
5490503 - OH-Dental Insurance	62	154	154	154	150	-4
5490504 - OH-Health Insurance	261	547	547	547	755	208
5490505 - OH-Life/AD&D, STD, LTD	46	126	126	126	116	-10
5511000 - Office Supplies	0	550	550	0	550	0
5520000 - Operating Supplies	0	0	0	0	500	500
5520020 - Computer Hardware, Non-Capital	0	2,500	2,500	0	2,500	0
5540000 - Books,pubs,subs & Memberships	5,070	5,860	5,860	3,200	6,245	385
5541000 - Registration Fees	0	0	0	1,247	0	0
5550000 - Training	49	1,400	1,400	0	1,840	440
Operating Expenses:	\$45,642	\$374,979	\$467,119	\$116,796	\$388,702	\$13,723
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	15,000	15,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$15,000	\$15,000
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	37,500	37,500	0	0
Grants and Aids:	\$0	\$0	\$37,500	\$37,500	\$0	\$0
TOTAL EXPENDITURES:	\$196,497	\$664,520	\$794,160	\$401,732	\$725,496	\$60,976

DEPARTMENT SUMMARY – TRAFFIC EDUCATION (DORI SLOSBERG)

TRENDS & ISSUES

Per Florida Statute 318.1215, a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. Ordinance 03-01 allows the County to collect an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. This cost center (1541) allocates funds that are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an annual basis.

REVENUES

Revenues include Traffic Court Cost Fees and Fund Balance.

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
TRAFFIC EDUCATION (DORI SLOSBERG)			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 463,205	\$ 463,205	\$ 0
Subtotal:	\$ 463,205	\$ 463,205	\$ 0
EXPENDITURES TOTAL:	\$ 463,205	\$ 463,205	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - TRAFFIC EDUCATION (DORI SLOSBERG)

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	168,381	321,685	375,098	82,038	463,205	141,520
Operating Expenses:	\$168,381	\$321,685	\$375,098	\$82,038	\$463,205	\$141,520
TOTAL EXPENDITURES:	\$168,381	\$321,685	\$375,098	\$82,038	\$463,205	\$141,520

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

TRENDS & ISSUES

The Transportation and Transit Department in the General Fund consists of the Mobility Fee Coordination (1405) and Transit Shelter (1408) cost centers. Mobility Fee Coordination (1405) administers and maintains various Impact Fees including fire, parks, and schools. Transit Shelter (1408) collects fees from developers who opted-out of building a shelter per development review requirements and instead provides funding for the County to construct.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenses increased due to revised estimates for merchant fees**

REVENUES

The General Fund directly supports both the Transit Shelter and Mobility Fee Coordination.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON:			
	FY25 Recommended Budget:	FY25 Tentative Budget:	Variance
TRANSPORTATION & TRANSIT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 231,380	\$ 361,380	\$ 130,000
Subtotal:	\$ 231,380	\$ 361,380	\$ 130,000
EXPENDITURES TOTAL:	\$ 231,380	\$ 361,380	\$ 130,000

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	97,741	231,380	231,380	264,197	361,380	130,000
Operating Expenses:	\$97,741	\$231,380	\$231,380	\$264,197	\$361,380	\$130,000
TOTAL EXPENDITURES:	\$97,741	\$231,380	\$231,380	\$264,197	\$361,380	\$130,000

FUND 010 – DESIGNATED AD VALOREM TAX (DAT)

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was established by Ordinance #12-40 which provides funds to support Transportation. The originating Ordinance was repealed and replaced with Ordinance #2015-89 to revise and simplify the calculation. Annual appropriation is the Board's decision and is not an automatic source of revenue each year.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **There was a corresponding adjustment to Transfers Out and Transfers In due to revised projections**

REVENUES

Revenue is received through a Transfer In from the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

010-DESIGNATED AD VALOREM TAX (DAT) SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Transfers In	\$ 24,388,442	\$ 45,646,024	\$ 44,805,407	\$(840,617)	\$ 20,416,965
REVENUES TOTAL:	<u>\$ 24,388,442</u>	<u>\$ 45,646,024</u>	<u>\$ 44,805,407</u>	<u>\$(840,617)</u>	<u>\$ 20,416,965</u>
EXPENDITURES:					
Transfers Out	\$ 24,388,442	\$ 45,646,024	\$ 44,805,407	\$(840,617)	\$ 20,416,965
EXPENDITURES TOTAL:	<u>\$ 24,388,442</u>	<u>\$ 45,646,024</u>	<u>\$ 44,805,407</u>	<u>\$(840,617)</u>	<u>\$ 20,416,965</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

010-DESIGNATED AD VALOREM TAX

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	4,767,578	0	4,933,048	4,933,048	0	0
5910102 - Tran Out-transportation Trust	16,816,503	24,388,442	24,388,442	24,388,442	44,805,407	20,416,965
Transfers Out:	\$21,584,081	\$24,388,442	\$29,321,490	\$29,321,490	\$44,805,407	\$20,416,965
TOTAL EXPENDITURES:	\$21,584,081	\$24,388,442	\$29,321,490	\$29,321,490	\$44,805,407	\$20,416,965

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FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

TRENDS & ISSUES

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012, to provide funding for the County's portion of the construction costs for the OMNI Convention Center, and to provide funding for amortized rent payments for 30 years.

REVENUES

The primary revenue source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

101-TDT RIDA TAX BOND 2012 PROJECT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Fund Balance	\$ 6,365,435	\$ 6,025,720	\$ 6,025,720	\$ 0	\$(339,715)
REVENUES TOTAL:	\$ 6,365,435	\$ 6,025,720	\$ 6,025,720	\$ 0	\$(339,715)
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 6,022,386	\$ 5,682,671	\$ 5,682,671	\$ 0	\$(339,715)
EXPENDITURES TOTAL:	\$ 6,365,435	\$ 6,025,720	\$ 6,025,720	\$ 0	\$(339,715)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

101 – TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	257,287	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$257,287	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	6,022,386	6,025,413	0	5,682,671	-339,715
Reserves - Restricted:	\$0	\$6,022,386	\$6,025,413	\$0	\$5,682,671	-\$339,715
TOTAL EXPENDITURES:	\$343,049	\$6,365,435	\$6,368,462	\$257,287	\$6,025,720	-\$339,715

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund is comprised of two departments, Transportation & Transit and Public Works, which support expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services increased partially due to changes in allocations based on revised organizational structure**

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). These revenues are projected to decrease; however, they will continue to be evaluated throughout the budget process and will be updated once the Department of Revenue releases its estimates and additional months of receipts are collected.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) in the amount of \$44,820,730 to support operations, as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. Other sources of income are interest, lease proceeds for vehicles, City of Kissimmee payments for signal maintenance, miscellaneous revenues, engineering fees, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised projections, which was partially offset by a reduction to Transfers In**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

102-TRANSPORTATION TRUST FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Other Taxes	\$ 10,594,107	\$ 9,707,267	\$ 9,707,267	\$ 0	\$(886,840)
Permits, Fees & Special Assessments	\$ 443,327	\$ 388,331	\$ 388,331	\$ 0	\$(54,996)
Intergovernmental Revenue	\$ 2,263,156	\$ 2,404,960	\$ 2,404,960	\$ 0	\$ 141,804
Charges For Services	\$ 482,755	\$ 405,000	\$ 405,000	\$ 0	\$(77,755)
Miscellaneous Revenues	\$ 460,000	\$ 100,000	\$ 100,000	\$ 0	\$(360,000)
Less 5% Statutory Reduction	\$(712,167)	\$(645,279)	\$(645,279)	\$ 0	\$ 66,888
Subtotal:	\$ 13,531,178	\$ 12,360,279	\$ 12,360,279	\$ 0	\$(1,170,899)
Transfers In	\$ 24,403,765	\$ 45,661,347	\$ 44,820,730	\$(840,617)	\$ 20,416,965
Other Sources	\$ 800,180	\$ 661,201	\$ 862,112	\$ 200,911	\$ 61,932
Fund Balance	\$ 6,812,842	\$ 4,422,114	\$ 6,191,615	\$ 1,769,501	\$(621,227)
REVENUES TOTAL:	\$ 45,547,965	\$ 63,104,941	\$ 64,234,736	\$ 1,129,795	\$ 18,686,771
EXPENDITURES:					
Personnel Services	\$ 15,260,540	\$ 16,489,457	\$ 16,710,427	\$ 220,970	\$ 1,449,887
Operating Expenses	\$ 22,566,214	\$ 38,738,956	\$ 39,114,565	\$ 375,609	\$ 16,548,351
Capital Outlay	\$ 1,825,749	\$ 720,138	\$ 1,253,354	\$ 533,216	\$(572,395)
Debt Service	\$ 1,489,115	\$ 1,673,916	\$ 1,673,916	\$ 0	\$ 184,801
Grants and Aids	\$ 0	\$ 57,500	\$ 57,500	\$ 0	\$ 57,500
Subtotal:	\$ 41,141,618	\$ 57,679,967	\$ 58,809,762	\$ 1,129,795	\$ 17,668,144
Transfers Out	\$ 2,476,326	\$ 3,402,730	\$ 3,402,730	\$ 0	\$ 926,404
Reserves - Operating	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0	\$ 0
Reserves - Debt	\$ 1,430,021	\$ 1,522,244	\$ 1,522,244	\$ 0	\$ 92,223
EXPENDITURES TOTAL:	\$ 45,547,965	\$ 63,104,941	\$ 64,234,736	\$ 1,129,795	\$ 18,686,771

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

102 – TRANSPORTATION TRUST FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	6,556,246	9,649,087	9,549,657	6,464,658	10,630,074	980,987
5120002 - Disaster Relief	250,720	0	0	0	0	0
5122000 - Car Allowance	4,256	3,150	3,150	9,714	12,637	9,487
5122001 - Cell Phone Allowance	0	0	0	563	373	373
5130001 - Vacancy Factor	0	-171,179	-171,179	0	-188,865	-17,686
5140000 - Overtime	150,887	131,712	131,712	157,621	161,712	30,000
5140003 - Overtime- Disaster Relief	27,590	0	0	0	0	0
5150300 - Class C Meals	0	0	0	33	0	0
5160000 - Compensated Annual Leave	406,225	0	0	324,239	0	0
5160010 - Compensated Ann Leave Payoff	67,760	0	0	65,995	0	0
5160020 - Compensated Admin Leave	54,187	0	0	49,994	0	0
5170000 - Compensated Sick Leave	221,840	0	0	199,788	0	0
5170010 - Compensated Sick Leave Payoff	71,602	0	0	101,123	0	0
5210000 - Fica Taxes	573,295	748,233	749,159	541,335	825,576	77,343
5220000 - Retirement Contributions	1,057,565	1,442,274	1,443,916	1,107,885	1,621,729	179,455
5230000 - Health Insurance	1,753,963	2,830,194	2,831,706	1,678,029	3,004,869	174,675
5231000 - Life Insurance	7,395	9,910	9,922	7,161	10,940	1,030
5232000 - Dental Insurance	40,087	54,634	54,683	37,053	59,296	4,662
5233000 - Lt Disability Insurance	11,605	15,643	15,662	10,855	17,228	1,585
5233100 - St Disability Insurance	17,141	27,858	27,887	15,966	30,661	2,803
5240000 - Workers' Compensation	437,938	519,024	519,042	399,265	524,197	5,173
5250000 - Unemployment Compensation	4,125	0	0	641	0	0
5270000 - Community Service Leave	1,871	0	0	3,443	0	0
Personnel Services:	\$11,716,298	\$15,260,540	\$15,165,317	\$11,175,360	\$16,710,427	\$1,449,887
Operating Expenses:						
5310000 - Professional Services	5,005,426	11,234,750	12,415,810	5,718,532	10,798,095	-436,655
5310006 - Legal Fees	32,551	0	0	76,148	50,000	50,000
5340000 - Other Contractual Services	622,617	1,111,405	1,111,405	567,142	13,243,955	12,132,550
5340008 - Other Contractual Svc- Auction	281	0	0	1,625	0	0
5400000 - Travel And Per Diem	10,912	12,033	12,033	7,808	13,441	1,408
5410000 - Communications	21,221	29,437	29,437	18,670	50,740	21,303
5420000 - Freight & Postage Services	6,325	4,496	4,496	2,379	5,896	1,400
5430000 - Utility Services	749,488	1,008,454	1,008,454	575,418	1,282,151	273,697
5440000 - Rentals And Leases	33,721	32,562	32,562	28,710	36,596	4,034
5450000 - Insurance	1,774,744	1,561,792	1,561,792	1,561,792	1,703,811	142,019
5460000 - Repair & Maintenance Svcs	1,822,693	3,200,925	3,841,455	2,178,705	7,188,070	3,987,145
5460010 - Repairs & Maint Software	0	0	0	11,102	0	0
5462000 - Rep & Maint-automotive	645,196	502,033	502,033	239,889	619,959	117,926
5462100 - Rep & Maint.-Sheriff's Site	0	4,080	4,080	60,688	82,330	78,250
5462200 - Repair & Maint-Auto Direct	0	0	0	556	46,083	46,083
5470000 - Printing And Binding	790	1,150	1,150	714	5,150	4,000
5490000 - Oth Current Chgs & Obligations	147,280	3,220	3,220	3,828	3,220	0
5490008 - Oth Curr Chgs. Special Event	3,957	0	0	0	0	0
5490090 - Property Taxes	105	200	200	0	200	0
5490500 - Reimbursement Of Py Revenue	150	0	0	585	0	0
5490501 - OH-Workers' Compensation	51,604	60,270	60,270	60,270	58,079	-2,191
5490502 - OH-Property & Liability Insurance	157,582	142,870	142,870	142,870	263,753	120,883
5490503 - OH-Dental Insurance	13,240	14,447	14,447	14,447	14,657	210

102 – TRANSPORTATION TRUST FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	55,337	51,358	51,358	51,358	73,661	22,303
5490505 – OH-Life/AD&D, STD, LTD	9,844	11,769	11,769	11,769	11,320	-449
5490509 - OH-Fleet Oversight	35,696	32,259	32,259	32,259	61,235	28,976
5490510 - OH-Fleet Maint	381,739	350,271	350,271	350,271	390,796	40,525
5490511 - OH-Fleet Fuel	0	66,906	66,906	66,906	95,667	28,761
5511000 - Office Supplies	14,568	18,973	18,973	9,213	20,530	1,557
5512000 - Office Equipment	0	7,500	7,500	0	0	-7,500
5520000 - Operating Supplies	36,197	67,245	67,245	30,249	63,885	-3,360
5520010 - Computer Software	1,167	8,905	8,905	595	16,701	7,796
5520011 - Computer Software, SAAS	465	0	0	2,325	0	0
5520020 - Computer Hardware, Non-Capital	12,109	24,650	24,650	4,094	18,800	-5,850
5521000 - Gas & Oil	636,252	863,081	863,081	424,746	701,000	-162,081
5522000 - Chemicals	49,976	50,000	50,000	47,868	45,000	-5,000
5524000 - Oper Supp-miscellaneous	20,251	23,000	23,000	20,844	25,000	2,000
5525000 - Tools	28,970	40,495	40,495	20,691	46,425	5,930
5526000 - Clothing	0	0	0	273	2,000	2,000
5530000 - Road Materials & Supplies	752,282	1,750,359	1,726,359	809,481	1,814,575	64,216
5540000 - Books,pubs,subs & Memberships	169,391	228,949	228,949	175,263	210,864	-18,085
5541000 - Registration Fees	2,083	6,070	6,070	750	7,100	1,030
5550000 - Training	15,893	40,300	40,300	12,495	43,820	3,520
Operating Expenses:	\$13,322,105	\$22,566,214	\$24,363,804	\$13,343,328	\$39,114,565	\$16,548,351
Capital Outlay:						
5640000 - Machinery & Equipment	61,594	76,130	76,130	22,111	58,937	-17,193
5640100 - Vehicles	0	511,863	612,724	377,038	301,201	-210,662
5650000 - Construction In Progress	289,925	1,237,756	1,237,756	873,406	893,216	-344,540
Capital Outlay:	\$351,519	\$1,825,749	\$1,926,610	\$1,272,555	\$1,253,354	-\$572,395
Debt Service:						
5710000 - Principal	1,013,244	1,057,149	1,057,149	1,032,436	1,232,284	175,135
5710005 - Principal-SBITAs	774	0	0	0	0	0
5720000 - Interest	453,072	431,966	431,966	431,033	441,632	9,666
5720005 - Interest-SBITAs	26	0	0	0	0	0
Debt Service:	\$1,467,116	\$1,489,115	\$1,489,115	\$1,463,469	\$1,673,916	\$184,801
Grants and Aids:						
5820004 - AIDS TO NON-PROFITS ORG	0	0	50,000	50,000	57,500	57,500
Grants and Aids:	\$0	\$0	\$50,000	\$50,000	\$57,500	\$57,500
Transfers Out:						
5910001 - Tran Out-general Fund	2,386,671	2,451,081	2,451,081	2,451,081	3,375,763	924,682
5910010 - Transfers Out to DAT	4,767,578	0	4,933,048	4,933,048	0	0
5910158 - Tran Out-intergov Radio Commun	24,583	25,245	25,245	25,245	26,967	1,722
Transfers Out:	\$7,178,832	\$2,476,326	\$7,409,374	\$7,409,374	\$3,402,730	\$926,404
Reserves - Operating:						
5990020 - Reserve For Contingency	0	500,000	500,000	0	500,000	0
Reserves - Operating:	\$0	\$500,000	\$500,000	\$0	\$500,000	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,430,021	1,430,021	0	1,522,244	92,223

102 – TRANSPORTATION TRUST FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Debt:	\$0	\$1,430,021	\$1,430,021	\$0	\$1,522,244	\$92,223
TOTAL EXPENDITURES:	\$34,035,870	\$45,547,965	\$52,334,241	\$34,714,086	\$64,234,736	\$18,686,771

FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by the Court Administration.

REVENUES

Revenue collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Judgment, Fines & Forfeits	\$ 37,274	\$ 27,338	\$ 27,338	\$ 0	\$(9,936)
<u>Less 5% Statutory Reduction</u>	<u>\$(1,864)</u>	<u>\$(1,367)</u>	<u>\$(1,367)</u>	<u>\$ 0</u>	<u>\$ 497</u>
Subtotal:	\$ 35,410	\$ 25,971	\$ 25,971	\$ 0	\$(9,439)
Fund Balance	\$ 2,690	\$ 3,864	\$ 3,864	\$ 0	\$ 1,174
REVENUES TOTAL:	\$ 38,100	\$ 29,835	\$ 29,835	\$ 0	\$(8,265)
EXPENDITURES:					
Transfers Out	\$ 38,100	\$ 29,835	\$ 29,835	\$ 0	\$(8,265)
EXPENDITURES TOTAL:	\$ 38,100	\$ 29,835	\$ 29,835	\$ 0	\$(8,265)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

103 - DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	36,390	38,100	37,790	22,982	29,835	-8,265
Transfers Out:	\$36,390	\$38,100	\$37,790	\$22,982	\$29,835	-\$8,265
TOTAL EXPENDITURES:	\$36,390	\$38,100	\$37,790	\$22,982	\$29,835	-\$8,265

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

The Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non-profit owned and operated) within the boundaries of the County.

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. In addition, this Fund also generates Interest on the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Other Taxes	\$ 41,658,990	\$ 43,075,394	\$ 43,075,394	\$ 0	\$ 1,416,404
Charges For Services	\$ 3,323,493	\$ 4,191,625	\$ 4,191,625	\$ 0	\$ 868,132
Miscellaneous Revenues	\$ 625,790	\$ 874,757	\$ 874,757	\$ 0	\$ 248,967
Less 5% Statutory Reduction	\$(2,280,414)	\$(2,407,089)	\$(2,407,089)	\$ 0	\$(126,675)
Subtotal:	\$ 43,327,859	\$ 45,734,687	\$ 45,734,687	\$ 0	\$ 2,406,828
Other Sources	\$ 485,801	\$ 302,923	\$ 364,921	\$ 61,998	\$(120,880)
Fund Balance	\$ 68,081,997	\$ 72,789,659	\$ 85,843,080	\$ 13,053,421	\$ 17,761,083
REVENUES TOTAL:	\$ 111,895,657	\$ 118,827,269	\$ 131,942,688	\$ 13,115,419	\$ 20,047,031
EXPENDITURES:					
Personnel Services	\$ 2,309,870	\$ 2,642,856	\$ 2,364,166	\$(278,690)	\$ 54,296
Operating Expenses	\$ 28,409,785	\$ 24,289,060	\$ 24,343,680	\$ 54,620	\$(4,066,105)
Capital Outlay	\$ 20,945,989	\$ 8,527,650	\$ 20,442,907	\$ 11,915,257	\$(503,082)
Debt Service	\$ 85,783	\$ 126,934	\$ 126,934	\$ 0	\$ 41,151
Subtotal:	\$ 51,751,427	\$ 35,586,500	\$ 47,277,687	\$ 11,691,187	\$(4,473,740)
Transfers Out	\$ 3,297,080	\$ 4,646,446	\$ 4,646,446	\$ 0	\$ 1,349,366
Reserves - Operating	\$ 18,446,460	\$ 19,627,555	\$ 19,627,555	\$ 0	\$ 1,181,095
Reserves - Debt	\$ 42,893	\$ 63,468	\$ 63,468	\$ 0	\$ 20,575
Reserves - Capital	\$ 11,000,000	\$ 14,250,000	\$ 14,250,000	\$ 0	\$ 3,250,000
Reserves - Restricted	\$ 0	\$ 35,000,000	\$ 36,200,162	\$ 1,200,162	\$ 36,200,162
Reserves - Stability	\$ 27,357,797	\$ 9,653,300	\$ 9,877,370	\$ 224,070	\$(17,480,427)
EXPENDITURES TOTAL:	\$ 111,895,657	\$ 118,827,269	\$ 131,942,688	\$ 13,115,419	\$ 20,047,031

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

104 – TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,097,267	1,477,253	1,477,253	997,995	1,489,319	12,066
5120002 - Disaster Relief	5,469	0	0	225	0	0
5120040 - Reduction In Force Pay	7,416	0	0	0	0	0
5122000 - Car Allowance	131	0	0	1,510	854	854
5122001 - Cell Phone Allowance	28	0	0	0	0	0
5124000 - Exec Deferred Compensation	186	0	0	0	0	0
5130000 - Other Salaries & Wages	52,830	0	0	28,752	0	0
5130001 - Vacancy Factor	0	-27,201	-27,201	0	-27,408	-207
5140000 - Overtime	64,601	76,850	76,850	49,976	76,850	0
5140003 - Overtime- Disaster Relief	339	0	0	417	0	0
5160000 - Compensated Annual Leave	71,866	0	0	63,307	0	0
5160010 - Compensated Ann Leave Payoff	13,903	0	0	12,835	0	0
5160020 - Compensated Admin Leave	9,745	0	0	10,308	0	0
5170000 - Compensated Sick Leave	24,210	0	0	27,456	0	0
5170010 - Compensated Sick Leave Payoff	8,423	0	0	36,558	0	0
5210000 - Fica Taxes	99,955	118,893	118,893	91,473	119,822	929
5220000 - Retirement Contributions	173,696	219,857	219,857	169,387	227,531	7,674
5230000 - Health Insurance	269,481	384,841	384,841	225,901	422,184	37,343
5231000 - Life Insurance	1,143	1,479	1,479	1,062	1,505	26
5232000 - Dental Insurance	6,774	8,487	8,487	5,711	8,594	107
5233000 - Lt Disability Insurance	1,795	2,339	2,339	1,621	2,359	20
5233100 - St Disability Insurance	2,631	4,141	4,141	2,343	4,164	23
5240000 - Workers' Compensation	38,997	42,931	42,931	31,510	38,392	-4,539
5270000 - Community Service Leave	212	0	0	755	0	0
Personnel Services:	\$1,951,097	\$2,309,870	\$2,309,870	\$1,759,100	\$2,364,166	\$54,296
Operating Expenses:						
5310000 - Professional Services	1,253,614	2,192,246	3,542,635	253,471	2,645,350	453,104
5312000 - Tax Collector Fees	1,631,236	1,249,770	1,249,770	849,222	2,183,690	933,920
5314000 - Medical Svcs	0	400	400	0	400	0
5340000 - Other Contractual Services	24,435,801	20,774,849	20,767,776	19,494,122	14,541,018	-6,233,831
5340008 - Other Contractual Svc- Auction	0	0	0	1,231	0	0
5400000 - Travel And Per Diem	55	2,479	2,479	75	400	-2,079
5410000 - Communications	25,632	52,348	52,348	19,294	89,024	36,676
5420000 - Freight & Postage Services	1,655	700	700	90	700	0
5430000 - Utility Services	114,584	137,252	137,252	99,059	139,712	2,460
5440000 - Rentals And Leases	16,793	12,685	12,685	48,082	12,667	-18
5450000 - Insurance	120,763	146,042	146,042	146,042	156,265	10,223
5460000 - Repair & Maintenance Svcs	1,840,827	2,420,850	2,755,924	1,707,319	3,192,811	771,961
5460008 - R&M Parking re-paving	99,524	802,000	802,000	699,086	700,000	-102,000
5462000 - Rep & Maint-automotive	9,162	15,755	15,755	4,530	4,974	-10,781
5462100 - Rep & Maint.-Sheriff's Site	0	1,200	1,200	126	4,700	3,500
5462200 - Repair & Maint-Auto Direct	0	0	0	1,404	2,234	2,234
5470000 - Printing And Binding	5,653	4,150	4,150	3,231	9,100	4,950
5480000 - Promotional Activities	3,224	3,500	3,500	3,312	3,500	0
5490000 - Oth Current Chgs & Obligations	798	0	0	0	0	0
5490011 - Cash over/shorts	-75	0	0	-22	0	0
5490018 - Other Current Chgs & Obligations-E	113,258	100,000	100,000	46,714	100,000	0
5490400 - Bad Debt	4,020	0	0	0	0	0

104 – TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490501 - OH-Workers' Compensation	8,897	9,750	9,750	9,750	8,865	-885
5490502 - OH-Property & Liability Insurance	10,722	13,360	13,360	13,360	24,190	10,830
5490503 - OH-Dental Insurance	1,811	2,114	2,114	2,114	2,059	-55
5490504 - OH-Health Insurance	7,569	7,515	7,515	7,515	10,342	2,827
5490505 - OH-Life/AD&D, STD, LTD	1,401	1,724	1,724	1,724	1,618	-106
5490509 - OH-Fleet Oversight	3,880	2,731	2,731	2,731	5,627	2,896
5490510 - OH-Fleet Maint	916	20,604	20,604	20,604	22,988	2,384
5490511 - OH-Fleet Fuel	0	5,664	5,664	5,664	4,014	-1,650
5511000 - Office Supplies	5,018	9,170	9,170	3,254	9,370	200
5512000 - Office Equipment	2,467	170,000	170,000	115,115	150,000	-20,000
5520000 - Operating Supplies	232,732	47,644	47,644	53,408	94,995	47,351
5520020 - Computer Hardware, Non-Capital	0	5,230	40,458	20,418	6,430	1,200
5521000 - Gas & Oil	24,313	26,984	26,984	25,001	27,200	216
5522000 - Chemicals	77,052	150,751	150,751	78,631	162,821	12,070
5524500 - Cleaning Supplies	894	1,500	1,500	1,620	1,500	0
5525000 - Tools	371	1,500	1,500	3,313	1,500	0
5528000 - Medicine	0	100	100	0	100	0
5540000 - Books,pubs,subs & Memberships	805	6,948	6,948	899	6,476	-472
5550000 - Training	4,983	10,270	10,270	0	17,040	6,770
Operating Expenses:	\$30,060,355	\$28,409,785	\$30,123,403	\$23,741,507	\$24,343,680	-\$4,066,105
Capital Outlay:						
5628000 - Buildings Improvements	0	0	0	0	42,000	42,000
5640000 - Machinery & Equipment	254,390	80,852	152,665	84,844	465,650	384,798
5640100 - Vehicles	16,656	92,019	162,134	88,936	0	-92,019
5650000 - Construction In Progress	4,547,399	20,773,118	21,111,760	7,611,519	19,935,257	-837,861
Capital Outlay:	\$4,818,445	\$20,945,989	\$21,426,559	\$7,785,299	\$20,442,907	-\$503,082
Debt Service:						
5710000 - Principal	21,056	75,285	75,285	64,565	111,515	36,230
5720000 - Interest	1,254	10,498	10,498	10,060	15,419	4,921
Debt Service:	\$22,311	\$85,783	\$85,783	\$74,625	\$126,934	\$41,151
Transfers Out:						
5910001 - Tran Out-general Fund	472,384	431,391	431,391	431,391	986,736	555,345
5910252 - Transfer Out - TDT Revenue Refundi	3,520,695	2,865,689	2,865,689	2,865,689	3,659,710	794,021
5910510 - Tran Out Fleet	206	0	0	0	0	0
Transfers Out:	\$3,993,285	\$3,297,080	\$3,297,080	\$3,297,080	\$4,646,446	\$1,349,366
Reserves - Operating:						
5990010 - Reserve For Cash	0	10,628,807	10,628,807	0	12,114,203	1,485,396
5990020 - Reserve For Contingency	0	7,817,653	7,513,352	0	7,513,352	-304,301
Reserves - Operating:	\$0	\$18,446,460	\$18,142,159	\$0	\$19,627,555	\$1,181,095
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	42,893	42,893	0	63,468	20,575
Reserves - Debt:	\$0	\$42,893	\$42,893	\$0	\$63,468	\$20,575
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	11,000,000	9,000,000	0	14,250,000	3,250,000

104 – TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Capital:	\$0	\$11,000,000	\$9,000,000	\$0	\$14,250,000	\$3,250,000
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	36,200,162	36,200,162
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$36,200,162	\$36,200,162
Reserves - Stability:						
5990080 - Reserve For Stability	0	27,357,797	41,745,221	0	9,877,370	-17,480,427
Reserves - Stability:	\$0	\$27,357,797	\$41,745,221	\$0	\$9,877,370	-\$17,480,427
TOTAL EXPENDITURES:	\$40,845,492	\$111,895,657	\$126,172,968	\$36,657,611	\$131,942,688	\$20,047,031

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Other Taxes	\$ 10,414,747	\$ 10,768,849	\$ 10,768,849	\$ 0	\$ 354,102
<u>Less 5% Statutory Reduction</u>	<u>\$(520,737)</u>	<u>\$(538,442)</u>	<u>\$(538,442)</u>	<u>\$ 0</u>	<u>\$(17,705)</u>
Subtotal:	\$ 9,894,010	\$ 10,230,407	\$ 10,230,407	\$ 0	\$ 336,397
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 14,874,032</u>	<u>\$ 17,101,777</u>	<u>\$ 17,101,777</u>	<u>\$ 0</u>	<u>\$ 2,227,745</u>
REVENUES TOTAL:	<u>\$ 24,815,191</u>	<u>\$ 27,379,333</u>	<u>\$ 27,379,333</u>	<u>\$ 0</u>	<u>\$ 2,564,142</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 7,624,147</u>	<u>\$ 12,434,611</u>	<u>\$ 12,434,611</u>	<u>\$ 0</u>	<u>\$ 4,810,464</u>
Subtotal:	\$ 7,624,147	\$ 12,434,611	\$ 12,434,611	\$ 0	\$ 4,810,464
Transfers Out	\$ 3,113,516	\$ 3,897,781	\$ 3,897,781	\$ 0	\$ 784,265
Reserves - Operating	\$ 5,259,051	\$ 5,853,869	\$ 5,853,869	\$ 0	\$ 594,818
<u>Reserves - Stability</u>	<u>\$ 8,818,477</u>	<u>\$ 5,193,072</u>	<u>\$ 5,193,072</u>	<u>\$ 0</u>	<u>\$(3,625,405)</u>
EXPENDITURES TOTAL:	<u>\$ 24,815,191</u>	<u>\$ 27,379,333</u>	<u>\$ 27,379,333</u>	<u>\$ 0</u>	<u>\$ 2,564,142</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	407,809	312,442	312,442	212,306	323,065	10,623
5340000 - Other Contractual Services	8,628,042	7,311,705	7,311,705	6,702,396	12,111,546	4,799,841
Operating Expenses:	\$9,035,851	\$7,624,147	\$7,624,147	\$6,914,702	\$12,434,611	\$4,810,464
Transfers Out:						
5910001 - Tran Out-general Fund	27,048	24,593	24,593	24,593	42,728	18,135
5910243 - Transfer Out - 243	1,380,872	1,234,809	1,234,809	1,234,809	1,378,423	143,614
5910247 - Tran Out - 247	288,020	259,793	259,793	259,793	440,557	180,764
5910252 - Transfer Out - TDT Revenue Refundi	1,980,391	1,594,321	1,594,321	1,594,321	2,036,073	441,752
Transfers Out:	\$3,676,331	\$3,113,516	\$3,113,516	\$3,113,516	\$3,897,781	\$784,265
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,795,451	2,795,451	0	3,390,269	594,818
5990020 - Reserve For Contingency	0	2,463,600	2,463,600	0	2,463,600	0
Reserves - Operating:	\$0	\$5,259,051	\$5,259,051	\$0	\$5,853,869	\$594,818
Reserves - Stability:						
5990080 - Reserve For Stability	0	8,818,477	11,415,346	0	5,193,072	-3,625,405
Reserves - Stability:	\$0	\$8,818,477	\$11,415,346	\$0	\$5,193,072	-\$3,625,405
TOTAL EXPENDITURES:	\$12,712,182	\$24,815,191	\$27,412,060	\$10,028,218	\$27,379,333	\$2,564,142

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenses for promotional activities was reduced, which was offset by an increase in Reserves**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Other Taxes	\$ 10,414,747	\$ 10,768,849	\$ 10,768,849	\$ 0	\$ 354,102
<u>Less 5% Statutory Reduction</u>	<u>\$(520,737)</u>	<u>\$(538,442)</u>	<u>\$(538,442)</u>	<u>\$ 0</u>	<u>\$(17,705)</u>
Subtotal:	\$ 9,894,010	\$ 10,230,407	\$ 10,230,407	\$ 0	\$ 336,397
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 11,712,687</u>	<u>\$ 14,557,370</u>	<u>\$ 14,557,370</u>	<u>\$ 0</u>	<u>\$ 2,844,683</u>
REVENUES TOTAL:	<u>\$ 21,653,846</u>	<u>\$ 24,834,926</u>	<u>\$ 24,834,926</u>	<u>\$ 0</u>	<u>\$ 3,181,080</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 11,168,190</u>	<u>\$ 14,880,341</u>	<u>\$ 14,380,341</u>	<u>\$(500,000)</u>	<u>\$ 3,212,151</u>
Subtotal:	\$ 11,168,190	\$ 14,880,341	\$ 14,380,341	\$(500,000)	\$ 3,212,151
Transfers Out	\$ 24,882	\$ 40,148	\$ 40,148	\$ 0	\$ 15,266
Reserves - Operating	\$ 4,572,456	\$ 5,284,607	\$ 5,284,607	\$ 0	\$ 712,151
<u>Reserves - Stability</u>	<u>\$ 5,888,318</u>	<u>\$ 4,629,830</u>	<u>\$ 5,129,830</u>	<u>\$ 500,000</u>	<u>\$(758,488)</u>
EXPENDITURES TOTAL:	<u>\$ 21,653,846</u>	<u>\$ 24,834,926</u>	<u>\$ 24,834,926</u>	<u>\$ 0</u>	<u>\$ 3,181,080</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	407,809	312,442	312,442	212,306	323,065	10,623
5340000 - Other Contractual Services	8,628,042	7,311,705	7,311,705	6,702,396	10,111,546	2,799,841
5480000 - Promotional Activities	87,827	500,000	500,000	35,000	500,000	0
5490000 - Oth Current Chgs & Obligations	1,574,756	3,044,043	3,044,043	3,445,729	3,445,730	401,687
Operating Expenses:	\$10,698,434	\$11,168,190	\$11,168,190	\$10,395,431	\$14,380,341	\$3,212,151
Transfers Out:						
5910001 - Tran Out-general Fund	20,218	24,882	24,882	24,882	40,148	15,266
Transfers Out:	\$20,218	\$24,882	\$24,882	\$24,882	\$40,148	\$15,266
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,431,656	2,431,656	0	3,143,807	712,151
5990020 - Reserve For Contingency	0	2,140,800	2,140,800	0	2,140,800	0
Reserves - Operating:	\$0	\$4,572,456	\$4,572,456	\$0	\$5,284,607	\$712,151
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,888,318	9,775,852	0	5,129,830	-758,488
Reserves - Stability:	\$0	\$5,888,318	\$9,775,852	\$0	\$5,129,830	-\$758,488
TOTAL EXPENDITURES:	\$10,718,652	\$21,653,846	\$25,541,380	\$10,420,313	\$24,834,926	\$3,181,080

FUND 107 – LIBRARY DISTRICT FUND

TRENDS & ISSUES

This Fund supports the operation of six full-service libraries, outreach libraries, central services, and support services which have been operated by LS&S since January 3, 2012, with oversight by the County.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses decreased due to the removal of the lease for the Storefront Library, which was offset by an increase to Reserves-Stability**

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY25 Budget reflects an increase in Ad Valorem of \$1,843,244 which is calculated at the same millage rate (0.3000) as FY24. Other sources of revenue are fees, which are updated annually, a State grant, contributions, donations, Interest, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

107-LIBRARY DISTRICT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 13,942,351	\$ 15,785,595	\$ 15,785,595	\$ 0	\$ 1,843,244
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 121,645	\$ 121,645	\$ 121,645	\$ 0	\$ 0
Charges For Services	\$ 51,584	\$ 49,349	\$ 49,349	\$ 0	\$(2,235)
Judgment, Fines & Forfeits	\$ 15,000	\$ 0	\$ 0	\$ 0	\$(15,000)
Miscellaneous Revenues	\$ 106,700	\$ 142,248	\$ 142,248	\$ 0	\$ 35,548
Less 5% Statutory Reduction	\$(705,766)	\$(798,840)	\$(798,840)	\$ 0	\$(93,074)
Subtotal:	\$ 13,533,514	\$ 15,301,997	\$ 15,301,997	\$ 0	\$ 1,768,483
Other Sources	\$ 37,700	\$ 142,000	\$ 142,000	\$ 0	\$ 104,300
Fund Balance	\$ 10,806,665	\$ 14,090,654	\$ 15,053,358	\$ 962,704	\$ 4,246,693
REVENUES TOTAL:	\$ 24,377,879	\$ 29,534,651	\$ 30,497,355	\$ 962,704	\$ 6,119,476
EXPENDITURES:					
Personnel Services	\$ 110,386	\$ 154,879	\$ 154,879	\$ 0	\$ 44,493
Operating Expenses	\$ 7,219,633	\$ 8,281,045	\$ 7,906,410	\$(374,635)	\$ 686,777
Capital Outlay	\$ 1,891,827	\$ 6,320,123	\$ 7,282,827	\$ 962,704	\$ 5,391,000
Debt Service	\$ 557,792	\$ 287,588	\$ 287,588	\$ 0	\$(270,204)
Subtotal:	\$ 9,779,638	\$ 15,043,635	\$ 15,631,704	\$ 588,069	\$ 5,852,066
Transfers Out	\$ 295,345	\$ 587,019	\$ 587,019	\$ 0	\$ 291,674
Reserves - Operating	\$ 2,770,717	\$ 2,997,680	\$ 2,997,680	\$ 0	\$ 226,963
Reserves - Debt	\$ 278,896	\$ 4,345	\$ 4,345	\$ 0	\$(274,551)
Reserves - Assigned	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$(5,000,000)
Reserves - Stability	\$ 6,253,283	\$ 10,901,972	\$ 11,276,607	\$ 374,635	\$ 5,023,324
EXPENDITURES TOTAL:	\$ 24,377,879	\$ 29,534,651	\$ 30,497,355	\$ 962,704	\$ 6,119,476

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

107 – LIBRARY DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	72,200	82,084	82,084	72,934	109,411	27,327
5120002 - Disaster Relief	563	0	0	0	0	0
5122000 - Car Allowance	0	0	0	225	90	90
5130001 - Vacancy Factor	0	0	0	0	-1,914	-1,914
5160000 - Compensated Annual Leave	4,048	0	0	3,096	0	0
5160010 - Compensated Ann Leave Payoff	4,048	0	0	4,861	0	0
5160020 - Compensated Admin Leave	2,024	0	0	2,308	0	0
5170000 - Compensated Sick Leave	405	0	0	2,675	0	0
5210000 - Fica Taxes	6,224	6,279	6,279	6,448	8,369	2,090
5220000 - Retirement Contributions	10,370	11,139	11,139	17,943	24,865	13,726
5230000 - Health Insurance	9,426	9,973	9,973	9,522	12,919	2,946
5231000 - Life Insurance	79	84	84	85	111	27
5232000 - Dental Insurance	327	335	335	318	409	74
5233000 - Lt Disability Insurance	126	131	131	130	175	44
5233100 - St Disability Insurance	189	238	238	189	302	64
5240000 - Workers' Compensation	133	123	123	129	142	19
Personnel Services:	\$110,163	\$110,386	\$110,386	\$120,865	\$154,879	\$44,493
Operating Expenses:						
5310000 - Professional Services	5,942,777	6,245,000	6,535,000	5,822,153	6,847,330	602,330
5312000 - Tax Collector Fees	230,339	278,847	278,847	268,553	315,712	36,865
5340000 - Other Contractual Services	381,152	438,940	438,940	291,019	469,440	30,500
5340008 - Other Contractual Svc- Auction	3	0	0	0	0	0
5410000 - Communications	319	755	755	511	94,755	94,000
5430000 - Utility Services	244,634	216,660	216,660	180,857	243,660	27,000
5440000 - Rentals And Leases	643	750	750	0	750	0
5450000 - Insurance	34,512	71,778	71,778	71,778	53,855	-17,923
5460000 - Repair & Maintenance Svcs	175,048	191,280	168,192	181,114	153,580	-37,700
5460008 - R&M Parking re-paving	0	225,000	225,000	195,361	173,448	-51,552
5460010 - Repairs & Maint Software	0	46,500	46,500	40,878	63,100	16,600
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	1,500	1,500
5470000 - Printing And Binding	86	0	0	32	0	0
5490000 - Oth Current Chgs & Obligations	175	175	175	175	175	0
5490011 - Cash over/shorts	77	0	0	-49	0	0
5490501 - OH-Workers' Compensation	304	338	338	338	375	37
5490502 - OH-Property & Liability Insurance	3,064	6,566	6,566	6,566	8,337	1,771
5490503 - OH-Dental Insurance	78	81	81	81	95	14
5490504 - OH-Health Insurance	326	288	288	288	477	189
5490505 - OH-Life/AD&D, STD, LTD	58	66	66	66	73	7
5490509 - OH-Fleet Oversight	582	512	512	512	993	481
5490511 - OH-Fleet Fuel	0	1,062	1,062	1,062	2,007	945
5511000 - Office Supplies	0	0	0	1,025	0	0
5512000 - Office Equipment	-138	0	0	0	0	0
5520000 - Operating Supplies	14,835	12,000	28,000	24,965	90,000	78,000
5520010 - Computer Software	15,234	12,000	12,000	5,279	4,500	-7,500
5520020 - Computer Hardware, Non-Capital	12,002	92,365	92,365	50,753	42,365	-50,000
5524500 - Cleaning Supplies	0	1,415	1,415	0	1,415	0
5525000 - Tools	0	0	0	89	0	0
5540000 - Books,pubs,subs & Memberships	1,602	0	0	0	0	0

107 – LIBRARY DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5551001 - Reimbursements LSSI	-334,472	-341,941	-341,941	-256,456	-341,941	0
5551002 - Reimbursements LSSI Security	-220,971	-251,419	-251,419	-149,486	-290,206	-38,787
5551003 - Reimbursements LSSI Copier Lease	-28,750	-29,385	-29,385	-27,098	-29,385	0
Operating Expenses:	\$6,473,521	\$7,219,633	\$7,502,545	\$6,710,366	\$7,906,410	\$686,777
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	23,088	23,088	0	0
5640020 - Computer Hardware, Capital	0	72,000	72,000	51,246	24,000	-48,000
5640100 - Vehicles	0	37,700	37,700	36,260	0	-37,700
5650000 - Construction In Progress	170,620	1,558,112	1,481,736	360,380	6,834,812	5,276,700
5660000 - Books, Publ & Library Material	445,906	224,015	224,015	0	424,015	200,000
Capital Outlay:	\$616,527	\$1,891,827	\$1,838,539	\$470,974	\$7,282,827	\$5,391,000
Debt Service:						
5710000 - Principal	534,701	546,376	546,376	454,491	284,149	-262,227
5720000 - Interest	23,090	11,416	11,416	10,335	3,439	-7,977
Debt Service:	\$557,791	\$557,792	\$557,792	\$464,826	\$287,588	-\$270,204
Transfers Out:						
5910001 - Tran Out-general Fund	292,812	121,213	121,213	121,213	404,801	283,588
5910704 - Transfers out-Property Appr	162,151	174,132	174,132	174,475	182,218	8,086
Transfers Out:	\$454,963	\$295,345	\$295,345	\$295,688	\$587,019	\$291,674
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,270,717	1,270,717	0	1,497,680	226,963
5990020 - Reserve For Contingency	0	1,500,000	2,000,000	0	1,500,000	0
Reserves - Operating:	\$0	\$2,770,717	\$3,270,717	\$0	\$2,997,680	\$226,963
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	4,345	-274,551
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$4,345	-\$274,551
Reserves - Assigned:						
5990060 - Reserves Assigned	0	5,000,000	5,000,000	0	0	-5,000,000
Reserves - Assigned:	\$0	\$5,000,000	\$5,000,000	\$0	\$0	-\$5,000,000
Reserves - Stability:						
5990080 - Reserve For Stability	0	6,253,283	7,217,924	0	11,276,607	5,023,324
Reserves - Stability:	\$0	\$6,253,283	\$7,217,924	\$0	\$11,276,607	\$5,023,324
TOTAL EXPENDITURES:	\$8,212,964	\$24,377,879	\$26,072,144	\$8,062,719	\$30,497,355	\$6,119,476

Fund 109 – LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse, and education. The Sheriff's Office requests funding approval by the BOCC in support of these programs.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. The primary revenue source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Other Sources	\$ 27,667	\$ 40,000	\$ 40,000	\$ 0	\$ 12,333
Fund Balance	\$ 332,380	\$ 257,040	\$ 257,040	\$ 0	\$(75,340)
REVENUES TOTAL:	\$ 360,047	\$ 297,040	\$ 297,040	\$ 0	\$(63,007)
<u>EXPENDITURES:</u>					
Transfers Out	\$ 360,047	\$ 297,040	\$ 297,040	\$ 0	\$(63,007)
EXPENDITURES TOTAL:	\$ 360,047	\$ 297,040	\$ 297,040	\$ 0	\$(63,007)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

109-LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	20,000	360,047	571,201	40,000	297,040	-63,007
Transfers Out:	\$20,000	\$360,047	\$571,201	\$40,000	\$297,040	-\$63,007
TOTAL EXPENDITURES:	\$20,000	\$360,047	\$571,201	\$40,000	\$297,040	-\$63,007

FUND 111 – SHIP STATE HOUSING INITIATIVE PROGRAM

TRENDS & ISSUES

The SHIP (State Housing Initiatives Partnership) program is a grant program funded by the State of Florida to provide assistance, mostly via loans, to very-low, low, and moderate-income level residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosure, delinquent property taxes and insurance, and for rental deposits to prevent homelessness. Funds received are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program.

REVENUES

The SHIP program is funded by State Grants, Interest, and Fund Balance.

111-SHIP STATE HOUSING INITIATIVE PROGRAM FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Intergovernmental Revenue	\$ 3,943,426	\$ 3,943,426	\$ 3,943,426	\$ 0	\$ 0
Miscellaneous Revenues	\$ 0	\$ 319,138	\$ 319,138	\$ 0	\$ 319,138
Less 5% Statutory Reduction	\$ 0	\$(15,957)	\$(15,957)	\$ 0	\$(15,957)
Subtotal:	\$ 3,943,426	\$ 4,246,607	\$ 4,246,607	\$ 0	\$ 303,181
Fund Balance	\$ 5,073,875	\$ 7,066,354	\$ 7,066,354	\$ 0	\$ 1,992,479
REVENUES TOTAL:	\$ 9,017,301	\$ 11,312,961	\$ 11,312,961	\$ 0	\$ 2,295,660
EXPENDITURES:					
Personnel Services	\$ 215,954	\$ 216,718	\$ 216,718	\$ 0	\$ 764
Operating Expenses	\$ 8,801,347	\$ 11,021,243	\$ 11,021,243	\$ 0	\$ 2,219,896
Grants and Aids	\$ 0	\$ 75,000	\$ 75,000	\$ 0	\$ 75,000
Subtotal:	\$ 9,017,301	\$ 11,312,961	\$ 11,312,961	\$ 0	\$ 2,295,660
EXPENDITURES TOTAL:	\$ 9,017,301	\$ 11,312,961	\$ 11,312,961	\$ 0	\$ 2,295,660

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

111 – SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	94,186	140,592	140,592	108,286	142,939	2,347
5130001 - Vacancy Factor	0	-2,461	-2,461	0	-2,502	-41
5140000 - Overtime	2,000	50	50	3,347	50	0
5150300 - Class C Meals	114	0	0	47	0	0
5160000 - Compensated Annual Leave	3,072	0	0	3,113	0	0
5160020 - Compensated Admin Leave	675	0	0	702	0	0
5170000 - Compensated Sick Leave	4,072	0	0	3,831	0	0
5210000 - Fica Taxes	7,595	10,760	10,760	8,673	10,938	178
5220000 - Retirement Contributions	12,898	19,079	19,079	16,199	19,482	403
5230000 - Health Insurance	32,039	45,191	45,191	34,341	43,191	-2,000
5231000 - Life Insurance	106	143	143	120	145	2
5232000 - Dental Insurance	705	920	920	760	939	19
5233000 - Lt Disability Insurance	163	225	225	183	229	4
5233100 - St Disability Insurance	244	408	408	274	414	6
5240000 - Workers' Compensation	597	1,047	1,047	895	893	-154
5250000 - Unemployment Compensation	0	0	0	108	0	0
Personnel Services:	\$158,465	\$215,954	\$215,954	\$180,879	\$216,718	\$764
Operating Expenses:						
5310000 - Professional Services	0	500	500	225	500	0
5400000 - Travel And Per Diem	1,120	5,000	5,000	26	5,000	0
5410000 - Communications	31	0	0	64	0	0
5420000 - Freight & Postage Services	899	1,000	1,000	841	1,000	0
5440000 - Rentals And Leases	5	1,000	1,000	1	1,000	0
5470000 - Printing And Binding	215	1,000	1,000	0	1,000	0
5480000 - Promotional Activities	0	2,000	2,000	966	2,000	0
5488000 - Promotional-ads/media Buys	1,247	2,000	2,000	845	2,000	0
5490000 - Oth Current Chgs & Obligations	997,790	8,769,847	10,689,092	1,201,315	10,989,443	2,219,596
5490014 - Security Deposits	0	0	0	842	0	0
5511000 - Office Supplies	4	2,500	2,500	0	2,500	0
5520000 - Operating Supplies	221	1,500	1,500	984	1,500	0
5520010 - Computer Software	8,000	0	0	0	0	0
5520011 - Computer Software, SAAS	0	0	0	2,420	0	0
5521000 - Gas & Oil	274	0	0	0	300	300
5540000 - Books,pubs,subs & Memberships	1,000	10,000	10,000	3,379	10,000	0
5541000 - Registration Fees	2,970	3,000	3,000	2,650	3,000	0
5550000 - Training	476	2,000	2,000	1,250	2,000	0
Operating Expenses:	\$1,014,253	\$8,801,347	\$10,720,592	\$1,215,808	\$11,021,243	\$2,219,896
Capital Outlay:						
5640100 - Vehicles	0	0	31,053	0	0	0
Capital Outlay:	\$0	\$0	\$31,053	\$0	\$0	\$0
Grants and Aids:						
5830003 - Rent Assistance	0	0	90,000	45,876	45,000	45,000
5830004 - Mortgage Assistance	0	0	40,000	27,581	25,000	25,000
5830005 - Utilities Assistance	0	0	10,000	1,475	5,000	5,000
Grants and Aids:	\$0	\$0	\$140,000	\$74,932	\$75,000	\$75,000

111 – SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
TOTAL EXPENDITURES:	\$1,172,718	\$9,017,301	\$11,107,599	\$1,471,618	\$11,312,961	\$2,295,660

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency (911) Communications (commonly referred to as Dispatch) program which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue, and Animal Services). This Fund supports Law Enforcement Dispatch services, the Countywide Fire Fund pays for its services, and the General Fund supports Animal Services. The remaining funds are reserved for future needed improvements to the equipment and technology utilized.

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. Additional revenues include Interest and Fund Balance.

112-EMERGENCY(911)COMMUNICATIONS FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Intergovernmental Revenue	\$ 2,349,723	\$ 2,344,116	\$ 2,344,116	\$ 0	\$(5,607)
Charges For Services	\$ 154,232	\$ 102,032	\$ 102,032	\$ 0	\$(52,200)
<u>Less 5% Statutory Reduction</u>	<u>\$(125,198)</u>	<u>\$(122,307)</u>	<u>\$(122,307)</u>	<u>\$ 0</u>	<u>\$ 2,891</u>
Subtotal:	\$ 2,378,757	\$ 2,323,841	\$ 2,323,841	\$ 0	\$(54,916)
<u>Fund Balance</u>	<u>\$ 3,880,439</u>	<u>\$ 4,073,094</u>	<u>\$ 4,073,094</u>	<u>\$ 0</u>	<u>\$ 192,655</u>
REVENUES TOTAL:	<u>\$ 6,259,196</u>	<u>\$ 6,396,935</u>	<u>\$ 6,396,935</u>	<u>\$ 0</u>	<u>\$ 137,739</u>
EXPENDITURES:					
Transfers Out	\$ 2,279,517	\$ 2,294,266	\$ 2,294,266	\$ 0	\$ 14,749
Reserves - Operating	\$ 227,952	\$ 200,248	\$ 200,248	\$ 0	\$(27,704)
<u>Reserves - Capital</u>	<u>\$ 3,751,727</u>	<u>\$ 3,902,421</u>	<u>\$ 3,902,421</u>	<u>\$ 0</u>	<u>\$ 150,694</u>
EXPENDITURES TOTAL:	<u>\$ 6,259,196</u>	<u>\$ 6,396,935</u>	<u>\$ 6,396,935</u>	<u>\$ 0</u>	<u>\$ 137,739</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

112-EMERGENCY (911) COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	328,398	400,210	400,210	400,210	291,784	-108,426
5910705 - Transfers out-Sheriff	1,856,307	1,879,307	1,879,307	1,879,307	2,002,482	123,175
Transfers Out:	\$2,184,705	\$2,279,517	\$2,279,517	\$2,279,517	\$2,294,266	\$14,749
Reserves - Operating:						
5990020 - Reserve For Contingency	0	227,952	227,952	0	200,248	-27,704
Reserves - Operating:	\$0	\$227,952	\$227,952	\$0	\$200,248	-\$27,704
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,751,727	4,230,317	0	3,902,421	150,694
Reserves - Capital:	\$0	\$3,751,727	\$4,230,317	\$0	\$3,902,421	\$150,694
TOTAL EXPENDITURES:	\$2,184,705	\$6,259,196	\$6,737,786	\$2,279,517	\$6,396,935	\$137,739

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

The Court Facilities Fund was created to capture revenue collected per Florida Statute 318.18 for non-criminal traffic infractions.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Other sources of revenue include Fund Balance and Interest.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

115-COURT FACILITIES FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 1,494,163	\$ 1,313,671	\$ 1,313,671	\$ 0	\$(180,492)
<u>Less 5% Statutory Reduction</u>	<u>\$(74,708)</u>	<u>\$(65,684)</u>	<u>\$(65,684)</u>	<u>\$ 0</u>	<u>\$ 9,024</u>
Subtotal:	\$ 1,419,455	\$ 1,247,987	\$ 1,247,987	\$ 0	\$(171,468)
<u>Fund Balance</u>	<u>\$ 11,749,190</u>	<u>\$ 5,312,996</u>	<u>\$ 9,330,336</u>	<u>\$ 4,017,340</u>	<u>\$(2,418,854)</u>
REVENUES TOTAL:	<u>\$ 13,168,645</u>	<u>\$ 6,560,983</u>	<u>\$ 10,578,323</u>	<u>\$ 4,017,340</u>	<u>\$(2,590,322)</u>
EXPENDITURES:					
Operating Expenses	\$ 266,500	\$ 87,080	\$ 87,080	\$ 0	\$(179,420)
<u>Capital Outlay</u>	<u>\$ 7,131,693</u>	<u>\$ 0</u>	<u>\$ 4,017,340</u>	<u>\$ 4,017,340</u>	<u>\$(3,114,353)</u>
Subtotal:	\$ 7,398,193	\$ 87,080	\$ 4,104,420	\$ 4,017,340	\$(3,293,773)
Transfers Out	\$ 621,530	\$ 755,797	\$ 753,976	\$(1,821)	\$ 132,446
Reserves - Operating	\$ 236,808	\$ 224,768	\$ 226,589	\$ 1,821	\$(10,219)
<u>Reserves - Capital</u>	<u>\$ 4,912,114</u>	<u>\$ 5,493,338</u>	<u>\$ 5,493,338</u>	<u>\$ 0</u>	<u>\$ 581,224</u>
EXPENDITURES TOTAL:	<u>\$ 13,168,645</u>	<u>\$ 6,560,983</u>	<u>\$ 10,578,323</u>	<u>\$ 4,017,340</u>	<u>\$(2,590,322)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

115 - COURT FACILITIES FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	16,027	0	0	0	0	0
5410000 - Communications	0	0	0	0	40,000	40,000
5460000 - Repair & Maintenance Svcs	4,704	252,500	252,500	0	3,000	-249,500
5460010 - Repairs & Maint Software	0	10,000	10,000	0	10,000	0
5520000 - Operating Supplies	19,495	4,000	4,000	13,436	34,080	30,080
Operating Expenses:	\$40,226	\$266,500	\$266,500	\$13,436	\$87,080	-\$179,420
Capital Outlay:						
5650000 - Construction In Progress	2,440,704	7,131,693	6,787,081	3,040,376	4,017,340	-3,114,353
Capital Outlay:	\$2,440,704	\$7,131,693	\$6,787,081	\$3,040,376	\$4,017,340	-\$3,114,353
Transfers Out:						
5910001 - Tran Out-general Fund	73,585	30,309	30,309	30,309	162,553	132,244
5910249 - Tran Out-Fund 249	586,559	591,221	591,221	591,221	591,423	202
Transfers Out:	\$660,144	\$621,530	\$621,530	\$621,530	\$753,976	\$132,446
Reserves - Operating:						
5990010 - Reserve For Cash	0	148,005	148,005	0	142,301	-5,704
5990020 - Reserve For Contingency	0	88,803	88,803	0	84,288	-4,515
Reserves - Operating:	\$0	\$236,808	\$236,808	\$0	\$226,589	-\$10,219
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	4,912,114	5,515,629	0	5,493,338	581,224
Reserves - Capital:	\$0	\$4,912,114	\$5,515,629	\$0	\$5,493,338	\$581,224
TOTAL EXPENDITURES:	\$3,141,073	\$13,168,645	\$13,427,548	\$3,675,342	\$10,578,323	-\$2,590,322

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING

TRENDS & ISSUES

Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and Rapid Re-Housing Program including the Economic Recovery and Reinvestment Act of 2009 and Shelter Plus Care (2013). The budget provides for the administration of the remaining balance for the Shelter Plus Care Grant as well as for the Emergency Solutions Grant. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

REVENUES

This Fund is supported by the US Department Housing and Urban Development for the Shelter Plus Care Grant, as well as funding for the Emergency Solutions Grant.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

118-HOMELESS PREVENTION & RAPID REHOUSING FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 320,000	\$ 339,871	\$ 339,871	\$ 0	\$ 19,871
Subtotal:	\$ 320,000	\$ 339,871	\$ 339,871	\$ 0	\$ 19,871
<u>Fund Balance</u>	\$ 54,772	\$ 0	\$ 0	\$ 0	\$(54,772)
REVENUES TOTAL:	\$ 374,772	\$ 339,871	\$ 339,871	\$ 0	\$(34,901)
EXPENDITURES:					
<u>Operating Expenses</u>	\$ 374,772	\$ 339,871	\$ 339,871	\$ 0	\$(34,901)
Subtotal:	\$ 374,772	\$ 339,871	\$ 339,871	\$ 0	\$(34,901)
EXPENDITURES TOTAL:	\$ 374,772	\$ 339,871	\$ 339,871	\$ 0	\$(34,901)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

118 – HOMELESS PREVENTION & RAPID RE-HOUSING

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	0	1,000	1,000	0	1,000	0
5440000 - Rentals And Leases	0	2,327	2,327	353	1,327	-1,000
5490000 - Oth Current Chgs & Obligations	149,574	361,445	370,757	243,278	336,544	-24,901
5511000 - Office Supplies	0	5,000	5,000	843	500	-4,500
5520000 - Operating Supplies	0	5,000	5,000	0	500	-4,500
Operating Expenses:	\$149,574	\$374,772	\$384,084	\$244,474	\$339,871	-\$34,901
TOTAL EXPENDITURES:	\$149,574	\$374,772	\$384,084	\$244,474	\$339,871	-\$34,901

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Parks and Public Lands Office of Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with the preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating increased primarily due to the re-budget of Marsh Landing Boardwalk repairs and Shingle Creek Boardwalk repairs**

REVENUES

Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding for the preservation and protection of environmentally significant lands. On July 11, 2016, Ordinance No. 2016-23 was adopted and amended the program deeming the acquisition complete. As a result, the remaining activities are the payment of debt service and maintenance.

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of the acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The last debt service payment will be issued on October 1, 2025. Additional sources of revenue include Fund Balance, Other Sources, and Miscellaneous Revenue.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

125-ENVIRONMENTAL LAND MAINTENANCE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 4,410,430	\$ 5,051,390	\$ 5,051,390	\$ 0	\$ 640,960
Miscellaneous Revenues	\$ 65,627	\$ 77,730	\$ 77,730	\$ 0	\$ 12,103
Less 5% Statutory Reduction	\$(223,803)	\$(256,456)	\$(256,456)	\$ 0	\$(32,653)
Subtotal:	\$ 4,252,254	\$ 4,872,664	\$ 4,872,664	\$ 0	\$ 620,410
Other Sources	\$ 30,745	\$ 175,675	\$ 175,675	\$ 0	\$ 144,930
Fund Balance	\$ 8,051,438	\$ 11,879,350	\$ 12,029,350	\$ 150,000	\$ 3,977,912
REVENUES TOTAL:	\$ 12,334,437	\$ 16,927,689	\$ 17,077,689	\$ 150,000	\$ 4,743,252
EXPENDITURES:					
Personnel Services	\$ 384,092	\$ 407,881	\$ 437,907	\$ 30,026	\$ 53,815
Operating Expenses	\$ 1,171,005	\$ 1,094,004	\$ 1,483,563	\$ 389,559	\$ 312,558
Capital Outlay	\$ 30,745	\$ 175,675	\$ 175,675	\$ 0	\$ 144,930
Debt Service	\$ 4,477	\$ 11,563	\$ 11,563	\$ 0	\$ 7,086
Subtotal:	\$ 1,590,319	\$ 1,689,123	\$ 2,108,708	\$ 419,585	\$ 518,389
Transfers Out	\$ 185,269	\$ 215,231	\$ 215,231	\$ 0	\$ 29,962
Reserves - Operating	\$ 382,923	\$ 454,986	\$ 454,986	\$ 0	\$ 72,063
Reserves - Debt	\$ 2,239	\$ 5,781	\$ 5,781	\$ 0	\$ 3,542
Reserves - Restricted	\$ 10,173,687	\$ 14,562,568	\$ 14,292,983	\$(269,585)	\$ 4,119,296
EXPENDITURES TOTAL:	\$ 12,334,437	\$ 16,927,689	\$ 17,077,689	\$ 150,000	\$ 4,743,252

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

125 – ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	201,562	254,951	254,951	147,913	288,629	33,678
5120002 - Disaster Relief	1,070	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,506	-4,506	0	-5,097	-591
5140000 - Overtime	258	2,500	2,500	6,059	2,500	0
5160000 - Compensated Annual Leave	11,833	0	0	13,849	0	0
5160010 - Compensated Ann Leave Payoff	1,008	0	0	10,831	0	0
5160020 - Compensated Admin Leave	2,101	0	0	1,266	0	0
5170000 - Compensated Sick Leave	16,666	0	0	12,697	0	0
5170010 - Compensated Sick Leave Payoff	2,305	0	0	3,670	0	0
5210000 - Fica Taxes	17,401	19,697	19,697	14,417	22,271	2,574
5220000 - Retirement Contributions	29,147	34,597	34,597	26,432	44,040	9,443
5230000 - Health Insurance	58,747	70,163	70,163	50,129	78,780	8,617
5231000 - Life Insurance	237	261	261	183	295	34
5232000 - Dental Insurance	1,406	1,509	1,509	1,068	1,550	41
5233000 - Lt Disability Insurance	373	411	411	276	458	47
5233100 - St Disability Insurance	558	746	746	414	812	66
5240000 - Workers' Compensation	3,611	3,763	3,763	3,378	3,669	-94
Personnel Services:	\$348,283	\$384,092	\$384,092	\$292,582	\$437,907	\$53,815
Operating Expenses:						
5310000 - Professional Services	9,625	0	0	0	0	0
5312000 - Tax Collector Fees	59,344	71,850	71,850	85,545	101,028	29,178
5340000 - Other Contractual Services	35,601	47,218	47,218	39,404	46,717	-501
5400000 - Travel And Per Diem	0	1,900	1,900	0	475	-1,425
5410000 - Communications	5,227	5,424	5,424	4,079	6,020	596
5430000 - Utility Services	6,777	8,337	8,337	7,723	9,413	1,076
5440000 - Rentals And Leases	10,834	1,000	1,000	69	1,000	0
5450000 - Insurance	4,995	7,434	7,434	7,434	4,964	-2,470
5460000 - Repair & Maintenance Svcs	271,528	946,450	946,450	129,243	1,228,090	281,640
5462000 - Rep & Maint-automotive	3,251	3,000	3,000	570	3,000	0
5462100 - Rep & Maint.-Sheriff's Site	0	1,600	1,600	1,527	1,600	0
5470000 - Printing And Binding	1,535	4,000	4,000	3,957	5,000	1,000
5490000 - Oth Current Chgs & Obligations	600	740	740	13	600	-140
5490500 - Reimbursement Of Py Revenue	20,417	0	0	120	0	0
5490501 - OH-Workers' Compensation	1,399	1,554	1,554	1,554	1,452	-102
5490502 - OH-Property & Liability Insurance	443	680	680	680	768	88
5490503 - OH-Dental Insurance	359	375	375	375	369	-6
5490504 - OH-Health Insurance	1,500	1,325	1,325	1,325	1,848	523
5490505 - OH-Life/AD&D, STD, LTD	267	304	304	304	282	-22
5490509 - OH-Fleet Oversight	1,552	1,365	1,365	1,365	1,986	621
5490510 - OH-Fleet Maint	141	20,604	20,604	20,604	22,988	2,384
5490511 - OH-Fleet Fuel	0	2,832	2,832	2,832	1,338	-1,494
5520000 - Operating Supplies	7,438	12,000	12,000	9,740	13,300	1,300
5520010 - Computer Software	699	700	700	0	1,000	300
5521000 - Gas & Oil	5,069	5,313	5,313	1,784	6,225	912
5522000 - Chemicals	7,049	13,500	13,500	11,589	13,500	0
5525000 - Tools	8,011	8,750	8,750	3,043	8,750	0
5540000 - Books,pubs,subs & Memberships	0	185	185	0	185	0
5550000 - Training	1,252	2,565	2,565	475	1,665	-900

125 – ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:	\$464,912	\$1,171,005	\$1,171,005	\$335,356	\$1,483,563	\$312,558
Capital Outlay:						
5640000 - Machinery & Equipment	0	30,745	30,745	29,606	0	-30,745
5650000 - Construction In Progress	0	0	0	0	175,675	175,675
Capital Outlay:	\$0	\$30,745	\$30,745	\$29,606	\$175,675	\$144,930
Debt Service:						
5710000 - Principal	4,250	4,325	4,325	4,324	10,110	5,785
5720000 - Interest	225	152	152	151	1,453	1,301
Debt Service:	\$4,475	\$4,477	\$4,477	\$4,475	\$11,563	\$7,086
Transfers Out:						
5910001 - Tran Out-general Fund	76,323	90,890	90,890	90,890	116,469	25,579
5910510 - Tran Out Fleet	10	0	0	0	0	0
5910704 - Transfers out-Property Appr	87,886	94,379	94,379	94,565	98,762	4,383
Transfers Out:	\$164,219	\$185,269	\$185,269	\$185,455	\$215,231	\$29,962
Reserves - Operating:						
5990010 - Reserve For Cash	0	262,923	262,923	0	286,186	23,263
5990020 - Reserve For Contingency	0	120,000	120,000	0	168,800	48,800
Reserves - Operating:	\$0	\$382,923	\$382,923	\$0	\$454,986	\$72,063
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,239	2,239	0	5,781	3,542
Reserves - Debt:	\$0	\$2,239	\$2,239	\$0	\$5,781	\$3,542
Reserves - Restricted:						
5990070 - Reserves Restricted	0	10,173,687	12,277,322	0	14,292,983	4,119,296
Reserves - Restricted:	\$0	\$10,173,687	\$12,277,322	\$0	\$14,292,983	\$4,119,296
TOTAL EXPENDITURES:	\$981,888	\$12,334,437	\$14,438,072	\$847,474	\$17,077,689	\$4,743,252

FUND 128 – POND MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

This Fund includes 63 individual MSBUs that provide funding for costs associated with the repair and maintenance of stormwater management systems within the specific subdivision that receives the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Live Oak Springs MSBU was adjusted based on prior year expenditures**
- **Fish Lake MSBU was adjusted to support the needed services for this program**
- **Boggy Creek was adjusted based on rounding calculation of the total assessment revenue**

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Additional sources include Fund Balance, to support the services provided.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance projections decreased based on the changes mentioned above. These decreases were partially offset by slight increases in the Fish Lake and Live Oak Springs communities' assessment rates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

128-POND MAINTENANCE MSBU FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 1,343,578	\$ 1,501,523	\$ 1,503,366	\$ 1,843	\$ 159,788
<u>Less 5% Statutory Reduction</u>	<u>\$(67,183)</u>	<u>\$(75,079)</u>	<u>\$(75,172)</u>	<u>\$(93)</u>	<u>\$(7,989)</u>
Subtotal:	\$ 1,276,395	\$ 1,426,444	\$ 1,428,194	\$ 1,750	\$ 151,799
<u>Fund Balance</u>	<u>\$ 494,097</u>	<u>\$ 465,439</u>	<u>\$ 461,062</u>	<u>\$(4,377)</u>	<u>\$(33,035)</u>
REVENUES TOTAL:	<u>\$ 1,770,492</u>	<u>\$ 1,891,883</u>	<u>\$ 1,889,256</u>	<u>\$(2,627)</u>	<u>\$ 118,764</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 1,380,049</u>	<u>\$ 1,493,731</u>	<u>\$ 1,491,104</u>	<u>\$(2,627)</u>	<u>\$ 111,055</u>
Subtotal:	\$ 1,380,049	\$ 1,493,731	\$ 1,491,104	\$(2,627)	\$ 111,055
<u>Transfers Out</u>	<u>\$ 390,443</u>	<u>\$ 398,152</u>	<u>\$ 398,152</u>	<u>\$ 0</u>	<u>\$ 7,709</u>
EXPENDITURES TOTAL:	<u>\$ 1,770,492</u>	<u>\$ 1,891,883</u>	<u>\$ 1,889,256</u>	<u>\$(2,627)</u>	<u>\$ 118,764</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

128-POND MAINTENANCE MSBU

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	21,881	26,876	26,876	25,929	30,069	3,193
5430000 - Utility Services	4,121	14,500	14,500	10,761	17,155	2,655
5460000 - Repair & Maintenance Svcs	745,436	1,338,673	1,446,635	565,129	1,443,880	105,207
5470000 - Printing And Binding	177	0	0	530	0	0
Operating Expenses:	\$771,615	\$1,380,049	\$1,488,011	\$602,349	\$1,491,104	\$111,055
Transfers Out:						
5910001 - Tran Out-general Fund	390,692	375,120	375,120	375,120	382,829	7,709
5910102 - Tran Out-transportation Trust	15,094	15,323	15,323	15,323	15,323	0
Transfers Out:	\$405,786	\$390,443	\$390,443	\$390,443	\$398,152	\$7,709
TOTAL EXPENDITURES:	\$1,177,401	\$1,770,492	\$1,878,454	\$992,792	\$1,889,256	\$118,764

FUND 129 – STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 30 MSBUs that provide funding for costs associated with the repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Additional sources include Fund Balance to support services provided.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

129-STREET LIGHTING MSBU FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 423,179	\$ 334,784	\$ 334,784	\$ 0	\$(88,395)
<u>Less 5% Statutory Reduction</u>	<u>\$(21,160)</u>	<u>\$(16,742)</u>	<u>\$(16,742)</u>	<u>\$ 0</u>	<u>\$ 4,418</u>
Subtotal:	\$ 402,019	\$ 318,042	\$ 318,042	\$ 0	\$(83,977)
<u>Fund Balance</u>	<u>\$ 30,329</u>	<u>\$ 79,308</u>	<u>\$ 79,308</u>	<u>\$ 0</u>	<u>\$ 48,979</u>
REVENUES TOTAL:	<u>\$ 432,348</u>	<u>\$ 397,350</u>	<u>\$ 397,350</u>	<u>\$ 0</u>	<u>\$(34,998)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 353,697</u>	<u>\$ 337,309</u>	<u>\$ 337,309</u>	<u>\$ 0</u>	<u>\$(16,388)</u>
Subtotal:	\$ 353,697	\$ 337,309	\$ 337,309	\$ 0	\$(16,388)
<u>Transfers Out</u>	<u>\$ 78,651</u>	<u>\$ 60,041</u>	<u>\$ 60,041</u>	<u>\$ 0</u>	<u>\$(18,610)</u>
EXPENDITURES TOTAL:	<u>\$ 432,348</u>	<u>\$ 397,350</u>	<u>\$ 397,350</u>	<u>\$ 0</u>	<u>\$(34,998)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

129-STREET LIGHTING MSBU

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,806	8,466	8,466	8,162	6,696	-1,770
5430000 - Utility Services	295,670	345,231	363,182	231,073	330,613	-14,618
Operating Expenses:	\$301,477	\$353,697	\$371,648	\$239,235	\$337,309	-\$16,388
Transfers Out:						
5910001 - Tran Out-general Fund	69,836	78,651	78,651	78,651	60,041	-18,610
Transfers Out:	\$69,836	\$78,651	\$78,651	\$78,651	\$60,041	-\$18,610
TOTAL EXPENDITURES:	\$371,313	\$432,348	\$450,299	\$317,886	\$397,350	-\$34,998

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney, and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender’s Office, State Attorney’s Offices, Guardian Ad Litem Offices, and the Offices of the Clerks of the Circuit Court performing court-related functions. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted in accordance with Policy**

REVENUES

The revenues deposited in this Fund are \$2.00 of a \$4.00 recording fee which is collected by the Clerk of the Circuit Court. Other sources include miscellaneous revenues and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges for Services and Fund Balance were revised due to updated estimates, which were offset by a reduction to the Transfers In**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 1,109,711	\$ 876,756	\$ 949,342	\$ 72,586	\$(160,369)
<u>Less 5% Statutory Reduction</u>	<u>\$(55,486)</u>	<u>\$(43,838)</u>	<u>\$(47,467)</u>	<u>\$(3,629)</u>	<u>\$ 8,019</u>
Subtotal:	\$ 1,054,225	\$ 832,918	\$ 901,875	\$ 68,957	\$(152,350)
Transfers In	\$ 418,985	\$ 793,854	\$ 684,174	\$(109,680)	\$ 265,189
<u>Fund Balance</u>	<u>\$ 619,799</u>	<u>\$ 609,168</u>	<u>\$ 648,495</u>	<u>\$ 39,327</u>	<u>\$ 28,696</u>
REVENUES TOTAL:	<u>\$ 2,093,009</u>	<u>\$ 2,235,940</u>	<u>\$ 2,234,544</u>	<u>\$(1,396)</u>	<u>\$ 141,535</u>
EXPENDITURES:					
Personnel Services	\$ 689,264	\$ 709,962	\$ 707,594	\$(2,368)	\$ 18,330
Operating Expenses	\$ 754,637	\$ 872,528	\$ 873,711	\$ 1,183	\$ 119,074
<u>Capital Outlay</u>	<u>\$ 148,600</u>	<u>\$ 263,000</u>	<u>\$ 263,000</u>	<u>\$ 0</u>	<u>\$ 114,400</u>
Subtotal:	\$ 1,592,501	\$ 1,845,490	\$ 1,844,305	\$(1,185)	\$ 251,804
Transfers Out	\$ 91,108	\$ 128,631	\$ 128,631	\$ 0	\$ 37,523
<u>Reserves - Operating</u>	<u>\$ 409,400</u>	<u>\$ 261,819</u>	<u>\$ 261,608</u>	<u>\$(211)</u>	<u>\$(147,792)</u>
EXPENDITURES TOTAL:	<u>\$ 2,093,009</u>	<u>\$ 2,235,940</u>	<u>\$ 2,234,544</u>	<u>\$(1,396)</u>	<u>\$ 141,535</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	348,165	463,425	463,425	369,005	492,639	29,214
5120002 - Disaster Relief	244	0	0	0	0	0
5130001 - Vacancy Factor	0	-8,136	-8,136	0	-8,673	-537
5140000 - Overtime	963	1,500	1,500	691	3,000	1,500
5140003 - Overtime- Disaster Relief	12	0	0	0	0	0
5160000 - Compensated Annual Leave	18,784	0	0	13,726	0	0
5160010 - Compensated Ann Leave Payoff	4,663	0	0	10,325	0	0
5160020 - Compensated Admin Leave	1,908	0	0	1,984	0	0
5170000 - Compensated Sick Leave	5,482	0	0	3,858	0	0
5170010 - Compensated Sick Leave Payoff	12,237	0	0	19,158	0	0
5210000 - Fica Taxes	28,517	35,568	35,568	30,844	37,915	2,347
5220000 - Retirement Contributions	47,076	63,091	63,091	54,269	67,555	4,464
5230000 - Health Insurance	81,983	128,661	128,661	86,031	109,737	-18,924
5231000 - Life Insurance	363	472	472	369	503	31
5232000 - Dental Insurance	1,278	1,898	1,898	1,502	2,046	148
5233000 - Lt Disability Insurance	568	742	742	566	793	51
5233100 - St Disability Insurance	851	1,346	1,346	848	1,434	88
5240000 - Workers' Compensation	625	697	697	625	645	-52
Personnel Services:	\$553,721	\$689,264	\$689,264	\$593,801	\$707,594	\$18,330
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	125,000	125,000	0
5340000 - Other Contractual Services	3,138	110,000	110,000	0	122,700	12,700
5340008 - Other Contractual Svc- Auction	0	0	0	267	0	0
5400000 - Travel And Per Diem	2,201	3,800	3,800	0	9,000	5,200
5410000 - Communications	0	0	0	208	0	0
5420000 - Freight & Postage Services	0	0	0	58	0	0
5440000 - Rentals And Leases	2,340	0	0	3,787	0	0
5450000 - Insurance	5,311	2,094	2,094	2,094	2,604	510
5460000 - Repair & Maintenance Svcs	140,902	73,635	95,635	60,890	115,135	41,500
5460010 - Repairs & Maint Software	0	0	0	17,291	0	0
5490000 - Oth Current Chgs & Obligations	0	2,813	2,813	0	2,813	0
5490501 - OH-Workers' Compensation	1,520	2,028	2,028	2,028	1,878	-150
5490502 - OH-Property & Liability Insurance	472	192	192	192	403	211
5490503 - OH-Dental Insurance	390	486	486	486	474	-12
5490504 - OH-Health Insurance	1,630	1,728	1,728	1,728	2,382	654
5490505 - OH-Life/AD&D, STD, LTD	290	396	396	396	366	-30
5511000 - Office Supplies	3,080	7,290	7,290	5,051	7,400	110
5512000 - Office Equipment	35,741	50,900	50,900	34,577	58,478	7,578
5520000 - Operating Supplies	36,691	79,880	79,880	27,316	77,180	-2,700
5520010 - Computer Software	9,864	219,545	219,545	57,169	199,545	-20,000
5520011 - Computer Software, SAAS	18,462	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	169,695	56,850	56,850	44,202	85,353	28,503
5520021 - Computer Hardware, Operating	11,690	10,000	10,000	22	52,500	42,500
5540000 - Books,pubs,subs & Memberships	4,396	3,500	3,500	1,696	4,000	500
5541000 - Registration Fees	700	1,000	1,000	800	3,000	2,000
5550000 - Training	0	3,500	3,500	0	3,500	0
Operating Expenses:	\$573,512	\$754,637	\$776,637	\$385,258	\$873,711	\$119,074

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	40,170	6,000	6,000	0	41,000	35,000
5640020 - Computer Hardware, Capital	35,305	142,600	120,600	45,973	222,000	79,400
Capital Outlay:	\$75,475	\$148,600	\$126,600	\$45,973	\$263,000	\$114,400
Transfers Out:						
5910001 - Tran Out-general Fund	117,115	91,108	91,108	91,108	128,631	37,523
Transfers Out:	\$117,115	\$91,108	\$91,108	\$91,108	\$128,631	\$37,523
Reserves - Operating:						
5990010 - Reserve For Cash	0	255,875	290,149	0	261,608	5,733
5990020 - Reserve For Contingency	0	153,525	187,798	0	0	-153,525
Reserves - Operating:	\$0	\$409,400	\$477,947	\$0	\$261,608	-\$147,792
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	200,000	0	0	0
Reserves - Capital:	\$0	\$0	\$200,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,319,824	\$2,093,009	\$2,361,556	\$1,116,140	\$2,234,544	\$141,535

FUND 134 – COUNTYWIDE FIRE/EMS

TRENDS & ISSUES

In FY25, the Countywide Fire/EMS Fund will provide funding to operate 17 Osceola County fire stations and provide EMS services to the unincorporated areas of Osceola County. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), Fire Marshal (2133), Medical Director (2146), and other departments that support the fire function, Information Technology (1245, 1246, 1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- Operating expenditures reflect the updated amounts for Medicaid reimbursement
- Capital Outlay includes a re-budget for a Foam Truck conversion

REVENUES

Ad Valorem increased due to the property valuation increase although no change to the millage rate of 1.0682 is proposed. There are proposed adjustments to the Special Assessment rates to maintain the Assessment Methodology with the updated change in units as a part of the fifth year of the five-year program. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Interest, a Transfer In from the General Fund, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- Revenue estimates were revised

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

134-COUNTYWIDE FIRE/EMS FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 37,862,626	\$ 42,923,989	\$ 42,923,989	\$ 0	\$ 5,061,363
PY Delinquent Ad Valorem Tax	\$ 3,500	\$ 1,000	\$ 1,000	\$ 0	\$(2,500)
Permits, Fees & Special Assessments	\$ 51,527,420	\$ 54,642,571	\$ 54,642,571	\$ 0	\$ 3,115,151
Intergovernmental Revenue	\$ 97,000	\$ 108,535	\$ 108,535	\$ 0	\$ 11,535
Charges For Services	\$ 18,239,037	\$ 19,107,940	\$ 19,225,182	\$ 117,242	\$ 986,145
Miscellaneous Revenues	\$ 2,734,982	\$ 2,308,256	\$ 3,202,695	\$ 894,439	\$ 467,713
Less 5% Statutory Reduction	\$(5,522,727)	\$(5,954,114)	\$(6,005,199)	\$(51,085)	\$(482,472)
Subtotal:	\$ 104,941,838	\$ 113,138,177	\$ 114,098,773	\$ 960,596	\$ 9,156,935
Transfers In	\$ 5,949,328	\$ 6,145,287	\$ 6,155,287	\$ 10,000	\$ 205,959
Other Sources	\$ 153,309	\$ 118,000	\$ 118,000	\$ 0	\$(35,309)
Fund Balance	\$ 22,878,074	\$ 35,990,759	\$ 40,016,855	\$ 4,026,096	\$ 17,138,781
REVENUES TOTAL:	\$ 133,922,549	\$ 155,392,223	\$ 160,388,915	\$ 4,996,692	\$ 26,466,366
EXPENDITURES:					
Personnel Services	\$ 59,500,946	\$ 67,567,364	\$ 67,970,127	\$ 402,763	\$ 8,469,181
Operating Expenses	\$ 25,461,584	\$ 28,062,516	\$ 28,821,094	\$ 758,578	\$ 3,359,510
Capital Outlay	\$ 271,246	\$ 387,785	\$ 405,785	\$ 18,000	\$ 134,539
Debt Service	\$ 3,660,645	\$ 4,081,342	\$ 4,081,342	\$ 0	\$ 420,697
Subtotal:	\$ 88,894,421	\$ 100,099,007	\$ 101,278,348	\$ 1,179,341	\$ 12,383,927
Transfers Out	\$ 12,600,073	\$ 23,341,275	\$ 27,158,626	\$ 3,817,351	\$ 14,558,553
Reserves - Operating	\$ 25,326,455	\$ 27,840,208	\$ 27,840,208	\$ 0	\$ 2,513,753
Reserves - Debt	\$ 2,553,185	\$ 2,034,328	\$ 2,034,328	\$ 0	\$(518,857)
Reserves - Capital	\$ 1,781,268	\$ 2,077,405	\$ 2,077,405	\$ 0	\$ 296,137
Reserves - Assigned	\$ 2,767,147	\$ 0	\$ 0	\$ 0	\$(2,767,147)
EXPENDITURES TOTAL:	\$ 133,922,549	\$ 155,392,223	\$ 160,388,915	\$ 4,996,692	\$ 26,466,366

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

134 – COUNTYWIDE FIRE/EMS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	23,784,529	29,934,125	30,046,342	21,130,324	35,317,024	5,382,899
5120002 - Disaster Relief	50,819	0	0	0	0	0
5120030 - Holiday Pay	384,660	596,000	596,000	510,972	606,871	10,871
5122000 - Car Allowance	64	0	0	3,311	5,803	5,803
5122001 - Cell Phone Allowance	0	0	0	188	224	224
5124000 - Exec Deferred Compensation	36,358	37,385	37,385	36,771	39,254	1,869
5130000 - Other Salaries & Wages	0	126,742	126,742	0	14,853	-111,889
5130001 - Vacancy Factor	0	-600,377	-600,377	0	-699,674	-99,297
5130002 - Other Salaries & Wages-Standby	341,229	0	0	191,607	275,000	275,000
5130003 - Other Salaries & Wages-Deploym	12,311	0	0	1,659	0	0
5130004 - Other Salaries & Wages-BC Work	275,135	390,000	390,000	0	0	-390,000
5130005 - DC Backfill	64,068	140,000	140,000	79,092	140,000	0
5140000 - Overtime	2,613,282	2,719,896	2,813,239	3,332,130	3,405,730	685,834
5140001 - Overtime-Deployment	17,031	0	0	2,529	0	0
5140003 - Overtime- Disaster Relief	4,074	0	0	0	0	0
5150000 - Incentive Pay	2,740,664	2,985,179	2,985,179	2,839,022	2,871,804	-113,375
5150010 - Uniform Allowance	105,825	132,900	132,900	79,725	135,300	2,400
5150030 - Educ Incentive Firefighters	104,492	113,400	113,400	91,041	113,989	589
5150031 - Tuition Reimbursement - CBA	7,902	50,000	50,000	7,587	50,000	0
5150032 - Tuition Reimbursement - Non-CBA	0	10,000	10,000	0	10,000	0
5150041 - Incumbent Physical Agility Test	0	0	0	9,900	10,000	10,000
5150042 - Live Fire Instructor	0	0	0	3,800	10,400	10,400
5150100 - Wellness Incentive	163,430	230,360	230,360	126,095	233,457	3,097
5160000 - Compensated Annual Leave	1,741,071	0	0	1,739,226	0	0
5160010 - Compensated Ann Leave Payoff	70,214	0	0	82,279	0	0
5160020 - Compensated Admin Leave	24,573	0	0	25,613	0	0
5170000 - Compensated Sick Leave	1,206,917	0	0	1,138,066	0	0
5170010 - Compensated Sick Leave Payoff	100,049	0	0	141,639	0	0
5210000 - Fica Taxes	2,455,431	2,514,014	2,514,014	2,307,895	2,919,394	405,380
5220000 - Retirement Contributions	9,257,695	10,466,952	10,466,952	9,322,769	12,225,922	1,758,970
5230000 - Health Insurance	6,102,924	7,903,669	7,903,669	5,678,240	8,440,564	536,895
5231000 - Life Insurance	23,636	34,614	34,614	24,197	40,405	5,791
5232000 - Dental Insurance	122,626	147,904	147,904	110,821	154,981	7,077
5233000 - Lt Disability Insurance	37,374	45,307	45,307	36,871	53,807	8,500
5233100 - St Disability Insurance	55,876	80,707	80,707	55,087	95,875	15,168
5240000 - Workers' Compensation	1,555,236	1,442,169	1,442,169	1,268,140	1,499,144	56,975
5250000 - Unemployment Compensation	985	0	0	0	0	0
5260000 - Other Postemployment Benefits	0	0	17,307	0	0	0
5270000 - Community Service Leave	326	0	0	0	0	0
Personnel Services:	\$53,460,808	\$59,500,946	\$59,723,813	\$50,376,596	\$67,970,127	\$8,469,181
Operating Expenses:						
5310000 - Professional Services	4,134	40,670	40,670	64,610	12,500	-28,170
5310006 - Legal Fees	35,931	160,000	160,000	57,347	163,000	3,000
5312000 - Tax Collector Fees	1,504,851	1,760,351	1,760,351	1,756,272	1,923,843	163,492
5314000 - Medical Svcs	428,660	440,259	440,259	42,142	461,616	21,357
5340000 - Other Contractual Services	1,467,632	1,776,929	1,776,929	1,110,867	3,448,877	1,671,948
5400000 - Travel And Per Diem	15,807	51,257	51,257	15,844	51,257	0
5410000 - Communications	243,190	291,053	291,053	184,730	295,039	3,986

134 – COUNTYWIDE FIRE/EMS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	3,762	5,500	5,500	1,066	6,000	500
5430000 - Utility Services	451,396	478,694	478,694	375,248	676,922	198,228
5440000 - Rentals And Leases	12,391	93,173	93,173	80,114	93,955	782
5450000 - Insurance	721,704	569,939	569,939	569,939	874,732	304,793
5460000 - Repair & Maintenance Svcs	1,066,518	1,237,184	1,237,184	733,106	1,512,684	275,500
5460008 - R&M Parking re-paving	0	0	0	0	330,000	330,000
5460010 - Repairs & Maint Software	0	252,522	252,522	157,060	341,440	88,918
5462000 - Rep & Maint-automotive	1,533,446	1,312,000	1,312,000	817,545	2,115,000	803,000
5462200 - Repair & Maint-Auto Direct	24,020	50,000	50,000	16,637	65,000	15,000
5470000 - Printing And Binding	3,624	5,028	5,028	2,704	5,028	0
5480000 - Promotional Activities	10,367	11,000	11,000	5,632	11,000	0
5490000 - Oth Current Chgs & Obligations	641,992	836,600	836,600	832,880	991,600	155,000
5490400 - Bad Debt	10,184,114	10,308,844	10,308,844	8,049,880	10,308,844	0
5490500 - Reimbursement Of Py Revenue	145	0	0	169	0	0
5490501 - OH-Workers' Compensation	131,918	151,738	151,738	151,738	147,484	-4,254
5490502 - OH-Property & Liability Insurance	64,081	52,137	52,137	52,137	135,409	83,272
5490503 - OH-Dental Insurance	33,766	36,285	36,285	36,285	37,113	828
5490504 - OH-Health Insurance	141,132	129,005	129,005	129,005	186,481	57,476
5490505 - OH-Life/AD&D, STD, LTD	25,109	29,562	29,562	29,562	28,664	-898
5490509 - OH-Fleet Oversight	31,234	24,747	24,747	24,747	57,593	32,846
5490510 - OH-Fleet Maint	916,827	497,934	497,934	497,934	505,737	7,803
5490511 - OH-Fleet Fuel	0	51,330	51,330	51,330	107,040	55,710
5511000 - Office Supplies	24,867	40,816	40,816	19,627	41,144	328
5512000 - Office Equipment	3,638	4,500	4,500	3,617	4,500	0
5520000 - Operating Supplies	1,160,787	2,111,252	1,987,709	755,357	1,050,227	-1,061,025
5520005 - OS Personal Protect Equip	233,625	430,491	438,783	258,068	325,844	-104,647
5520010 - Computer Software	50,309	99,675	99,675	99,089	102,500	2,825
5520020 - Computer Hardware, Non-Capital	59,131	278,362	278,362	215,219	211,200	-67,162
5521000 - Gas & Oil	409,709	524,372	524,372	252,963	507,400	-16,972
5521005 - Gas & Oil-Direct	307,895	375,628	375,628	274,624	360,000	-15,628
5522500 - Food	2,001	0	0	787	0	0
5524500 - Cleaning Supplies	153	0	0	43	0	0
5525000 - Tools	149	5,681	5,681	0	0	-5,681
5526000 - Clothing	337,233	396,950	396,950	338,049	478,599	81,649
5528000 - Medicine	0	0	0	0	178,200	178,200
5540000 - Books,pubs,subs & Memberships	8,172	15,741	20,460	7,478	20,336	4,595
5541000 - Registration Fees	4,946	31,230	31,230	5,658	31,230	0
5550000 - Training	139,648	493,145	623,693	299,724	616,056	122,911
Operating Expenses:	\$22,440,015	\$25,461,584	\$25,481,600	\$18,376,834	\$28,821,094	\$3,359,510
Capital Outlay:						
5640000 - Machinery & Equipment	136,199	98,137	438,835	105,071	278,785	180,648
5640020 - Computer Hardware, Capital	0	19,800	19,800	18,851	24,000	4,200
5640100 - Vehicles	84,152	153,309	398,699	143,483	103,000	-50,309
Capital Outlay:	\$220,350	\$271,246	\$857,334	\$267,405	\$405,785	\$134,539
Debt Service:						
5710000 - Principal	2,392,617	3,048,529	3,048,529	2,869,470	3,408,867	360,338
5710004 - Principal - Lessee	130,939	0	0	0	0	0

134 – COUNTYWIDE FIRE/EMS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710005 - Principal-SBITAs	23,107	0	0	0	0	0
5720000 - Interest	455,225	612,116	612,116	588,441	672,475	60,359
5720004 - Interest-Lessee	494	0	0	0	0	0
5720005 - Interest-SBITAs	950	0	0	0	0	0
Debt Service:	\$3,003,333	\$3,660,645	\$3,660,645	\$3,457,912	\$4,081,342	\$420,697
Transfers Out:						
5910001 - Tran Out-general Fund	3,614,595	3,894,067	3,894,067	3,894,067	5,016,165	1,122,098
5910158 - Tran Out-intergov Radio Commun	252,051	272,558	272,558	272,558	293,597	21,039
5910242 - Transfers Out Fund 242	301,120	300,733	300,733	300,733	374,983	74,250
5910248 - Tran Out - 248	271,600	0	0	0	0	0
5910331 - Tran Out - Fire Capital Fund	16,043,036	5,200,552	14,869,699	14,869,699	18,304,653	13,104,101
5910510 - Tran Out Fleet	19,927	0	0	0	0	0
5910704 - Transfers out-Property Appr	439,521	474,222	474,222	475,156	494,902	20,680
5910705 - Transfers out-Sheriff	2,247,625	2,457,941	2,457,941	2,457,941	2,674,326	216,385
Transfers Out:	\$23,189,475	\$12,600,073	\$22,269,220	\$22,270,154	\$27,158,626	\$14,558,553
Reserves - Operating:						
5990010 - Reserve For Cash	0	15,829,034	16,328,322	0	17,400,130	1,571,096
5990020 - Reserve For Contingency	0	9,497,421	10,084,722	0	10,440,078	942,657
Reserves - Operating:	\$0	\$25,326,455	\$26,413,044	\$0	\$27,840,208	\$2,513,753
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,553,185	2,553,185	0	2,034,328	-518,857
Reserves - Debt:	\$0	\$2,553,185	\$2,553,185	\$0	\$2,034,328	-\$518,857
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	1,781,268	1,781,268	0	2,077,405	296,137
Reserves - Capital:	\$0	\$1,781,268	\$1,781,268	\$0	\$2,077,405	\$296,137
Reserves - Assigned:						
5990060 - Reserves Assigned	0	2,767,147	2,767,147	0	0	-2,767,147
Reserves - Assigned:	\$0	\$2,767,147	\$2,767,147	\$0	\$0	-\$2,767,147
TOTAL EXPENDITURES:	\$102,313,981	\$133,922,549	\$145,507,256	\$94,748,901	\$160,388,915	\$26,466,366

FUND 137 – HOME FUND

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2020, but it was automatically renewed as outlined in the original agreement for an additional six fiscal years (ending on September 30, 2026).

REVENUES

The HOME Fund is funded by Intergovernmental (grant) revenue. The new FY25 allocation anticipated from the Department of Housing and Urban Development (HUD) totals \$1,026,928 and the remaining grant funds from prior years which total \$6,354,605.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

137-HOME FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Intergovernmental Revenue	\$ 7,669,214	\$ 7,381,533	\$ 7,381,533	\$ 0	\$(287,681)
Subtotal:	\$ 7,669,214	\$ 7,381,533	\$ 7,381,533	\$ 0	\$(287,681)
Fund Balance	\$ 1,174,867	\$ 0	\$ 0	\$ 0	\$(1,174,867)
REVENUES TOTAL:	\$ 8,844,081	\$ 7,381,533	\$ 7,381,533	\$ 0	\$(1,462,548)
EXPENDITURES:					
Personnel Services	\$ 91,629	\$ 91,097	\$ 91,097	\$ 0	\$(532)
Operating Expenses	\$ 6,640,958	\$ 5,856,927	\$ 5,856,927	\$ 0	\$(784,031)
Grants and Aids	\$ 2,111,494	\$ 1,433,509	\$ 1,433,509	\$ 0	\$(677,985)
Subtotal:	\$ 8,844,081	\$ 7,381,533	\$ 7,381,533	\$ 0	\$(1,462,548)
EXPENDITURES TOTAL:	\$ 8,844,081	\$ 7,381,533	\$ 7,381,533	\$ 0	\$(1,462,548)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

137 – HOME FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	30,736	56,825	56,825	38,003	59,103	2,278
5130001 - Vacancy Factor	0	-1,038	-1,038	0	-1,079	-41
5140000 - Overtime	68	2,500	2,500	670	2,500	0
5150300 - Class C Meals	33	0	0	21	0	0
5160000 - Compensated Annual Leave	674	0	0	2,120	0	0
5170000 - Compensated Sick Leave	2,337	0	0	852	0	0
5210000 - Fica Taxes	2,579	4,537	4,537	3,051	4,713	176
5220000 - Retirement Contributions	4,276	8,050	8,050	5,656	8,397	347
5230000 - Health Insurance	9,586	19,921	19,921	10,661	16,617	-3,304
5231000 - Life Insurance	32	60	60	38	63	3
5232000 - Dental Insurance	227	419	419	264	426	7
5233000 - Lt Disability Insurance	50	94	94	59	99	5
5233100 - St Disability Insurance	75	172	172	88	178	6
5240000 - Workers' Compensation	54	89	89	62	80	-9
5250000 - Unemployment Compensation	0	0	0	324	0	0
Personnel Services:	\$50,727	\$91,629	\$91,629	\$61,868	\$91,097	-\$532
Operating Expenses:						
5310000 - Professional Services	5,237	60,000	60,000	11,982	60,000	0
5400000 - Travel And Per Diem	1,625	7,000	7,000	516	7,000	0
5420000 - Freight & Postage Services	0	600	600	0	600	0
5440000 - Rentals And Leases	0	2,000	2,000	0	2,000	0
5450000 - Insurance	0	521	521	521	542	21
5480000 - Promotional Activities	0	1,000	1,000	0	1,000	0
5488000 - Promotional-ads/media Buys	904	7,000	7,000	0	7,000	0
5490000 - Oth Current Chgs & Obligations	79,453	6,548,989	4,874,073	625,939	5,766,485	-782,504
5490502 - OH-Property & Liability Insurance	0	48	48	48	0	-48
5511000 - Office Supplies	0	3,000	3,000	0	3,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	0	500	500	0	500	0
5521000 - Gas & Oil	0	1,500	1,500	0	0	-1,500
5540000 - Books,pubs,subs & Memberships	1,275	1,800	1,800	250	1,800	0
5541000 - Registration Fees	0	2,500	2,500	0	2,500	0
5550000 - Training	0	4,000	4,000	0	4,000	0
Operating Expenses:	\$88,493	\$6,640,958	\$4,966,042	\$639,257	\$5,856,927	-\$784,031
Grants and Aids:						
5810000 - Aids To Gov't Agencies	118,229	1,499,090	1,499,090	81,772	813,622	-685,468
5811000-Aids To Gov't Agencies	79,242	612,404	612,404	197,570	519,887	-92,517
5820000 - Aids To Private Organization	0	0	1,800,000	1,685,847	0	0
5830003 - Rent Assistance	0	0	0	0	100,000	100,000
Grants and Aids:	\$197,470	\$2,111,494	\$3,911,494	\$1,965,188	\$1,433,509	-\$677,985
TOTAL EXPENDITURES:	\$336,690	\$8,844,081	\$8,969,165	\$2,666,312	\$7,381,533	-\$1,462,548

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC.

REVENUES

Revenues are based on an additional \$2.00, which is levied on traffic fines and collected by the Clerk of the Circuit Court. Additional revenue includes Interest and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

139-CRIMINAL JUSTICE TRAINING FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 73,838	\$ 66,570	\$ 66,570	\$ 0	\$(7,268)
Miscellaneous Revenues	\$ 136	\$ 0	\$ 0	\$ 0	\$(136)
<u>Less 5% Statutory Reduction</u>	<u>\$(3,699)</u>	<u>\$(3,328)</u>	<u>\$(3,328)</u>	<u>\$ 0</u>	<u>\$ 371</u>
Subtotal:	\$ 70,275	\$ 63,242	\$ 63,242	\$ 0	\$(7,033)
<u>Fund Balance</u>	<u>\$ 11,592</u>	<u>\$ 24,396</u>	<u>\$ 24,396</u>	<u>\$ 0</u>	<u>\$ 12,804</u>
REVENUES TOTAL:	<u>\$ 81,867</u>	<u>\$ 87,638</u>	<u>\$ 87,638</u>	<u>\$ 0</u>	<u>\$ 5,771</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 81,867</u>	<u>\$ 87,638</u>	<u>\$ 87,638</u>	<u>\$ 0</u>	<u>\$ 5,771</u>
EXPENDITURES TOTAL:	<u>\$ 81,867</u>	<u>\$ 87,638</u>	<u>\$ 87,638</u>	<u>\$ 0</u>	<u>\$ 5,771</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

139-CRIMINAL JUSTICE TRAINING FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	65,363	81,867	97,382	21,344	87,638	5,771
Transfers Out:	\$65,363	\$81,867	\$97,382	\$21,344	\$87,638	\$5,771
TOTAL EXPENDITURES:	\$65,363	\$81,867	\$97,382	\$21,344	\$87,638	\$5,771

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-relating purposes (Section 328.66 and 328.72, Florida Statutes).

REVENUES

Revenues are derived from boat registration fees collected by the State, Interest, Rents and Royalties as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

141-BOATING IMPROVEMENT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 101,629	\$ 93,486	\$ 93,486	\$ 0	\$(8,143)
Miscellaneous Revenues	\$ 7,200	\$ 7,580	\$ 7,580	\$ 0	\$ 380
Less 5% Statutory Reduction	\$(3,856)	\$(5,054)	\$(5,054)	\$ 0	\$(1,198)
Subtotal:	\$ 104,973	\$ 96,012	\$ 96,012	\$ 0	\$(8,961)
Fund Balance	\$ 799,471	\$ 511,399	\$ 914,090	\$ 402,691	\$ 114,619
REVENUES TOTAL:	\$ 904,444	\$ 607,411	\$ 1,010,102	\$ 402,691	\$ 105,658
EXPENDITURES:					
Capital Outlay	\$ 410,972	\$ 0	\$ 402,691	\$ 402,691	\$(8,281)
Subtotal:	\$ 410,972	\$ 0	\$ 402,691	\$ 402,691	\$(8,281)
Transfers Out	\$ 10,545	\$ 17,017	\$ 17,017	\$ 0	\$ 6,472
Reserves - Operating	\$ 1,758	\$ 2,837	\$ 2,837	\$ 0	\$ 1,079
Reserves - Capital	\$ 481,169	\$ 587,557	\$ 587,557	\$ 0	\$ 106,388
EXPENDITURES TOTAL:	\$ 904,444	\$ 607,411	\$ 1,010,102	\$ 402,691	\$ 105,658

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

141-BOATING IMPROVEMENT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	10,711	410,972	410,737	13,644	402,691	-8,281
Capital Outlay:	\$10,711	\$410,972	\$410,737	\$13,644	\$402,691	-\$8,281
Transfers Out:						
5910001 - Tran Out-general Fund	10,475	10,545	10,545	10,545	17,017	6,472
Transfers Out:	\$10,475	\$10,545	\$10,545	\$10,545	\$17,017	\$6,472
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,758	16,910	0	2,837	1,079
Reserves - Operating:	\$0	\$1,758	\$16,910	\$0	\$2,837	\$1,079
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	481,169	557,169	0	587,557	106,388
Reserves - Capital:	\$0	\$481,169	\$557,169	\$0	\$587,557	\$106,388
TOTAL EXPENDITURES:	\$21,186	\$904,444	\$995,361	\$24,189	\$1,010,102	\$105,658

FUND 142 – MOBILITY FEE EAST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. However, Ordinance No. 2020-63 restructured the East Mobility Fee Funds dividing this District (East District) into 2 separate Districts. As a result, two new Funds (190 and 191) have been created for revenue receipts moving forward. This Fund reflects the remaining funds from the prior program.

REVENUES

Due to the restructuring of the Mobility Fee District, this Fund will no longer receive new revenue and will only include Fund Balance or Mobility Fee Credits from currently funded capital projects.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

142 - MOBILITY FEE EAST DISTRICT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 57,610	\$ 0	\$ 57,610	\$ 57,610	\$ 0
Subtotal:	\$ 57,610	\$ 0	\$ 57,610	\$ 57,610	\$ 0
Fund Balance	\$ 16,019,701	\$ 0	\$ 9,602,780	\$ 9,602,780	\$(6,416,921)
REVENUES TOTAL:	\$ 16,077,311	\$ 0	\$ 9,660,390	\$ 9,660,390	\$(6,416,921)
EXPENDITURES:					
Capital Outlay	\$ 16,077,311	\$ 0	\$ 9,660,390	\$ 9,660,390	\$(6,416,921)
Subtotal:	\$ 16,077,311	\$ 0	\$ 9,660,390	\$ 9,660,390	\$(6,416,921)
EXPENDITURES TOTAL:	\$ 16,077,311	\$ 0	\$ 9,660,390	\$ 9,660,390	\$(6,416,921)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

142-MOBILITY FEE EAST DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,282,972	16,077,311	15,956,609	6,577,856	9,660,390	-6,416,921
Capital Outlay:	\$2,282,972	\$16,077,311	\$15,956,609	\$6,577,856	\$9,660,390	-\$6,416,921
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	858,139	0	0	0
Reserves - Restricted:	\$0	\$0	\$858,139	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$2,282,972	\$16,077,311	\$16,814,748	\$6,577,856	\$9,660,390	-\$6,416,921

FUND 143 – MOBILITY FEE WEST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects being moved to another funding source, which was offset by Reserves for Capital Undesignated**

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construction Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. Revenues are projected to decrease based on estimates for fees and development activity which will be reevaluated through the budget process. Other Sources include Lease Proceeds for street lighting.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

143 - MOBILITY FEE WEST DISTRICT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 47,503,930	\$ 22,937,032	\$ 43,922,135	\$ 20,985,103	\$(3,581,795)
Less 5% Statutory Reduction	<u>\$(1,353,680)</u>	<u>\$(1,146,852)</u>	<u>\$(1,146,852)</u>	\$ 0	<u>\$ 206,828</u>
Subtotal:	\$ 46,150,250	\$ 21,790,180	\$ 42,775,283	\$ 20,985,103	\$(3,374,967)
Other Sources	\$ 0	\$ 3,704,750	\$ 3,704,750	\$ 0	\$ 3,704,750
Fund Balance	<u>\$ 154,161,538</u>	<u>\$ 17,884,467</u>	<u>\$ 122,101,312</u>	<u>\$ 104,216,845</u>	<u>\$(32,060,226)</u>
REVENUES TOTAL:	<u>\$ 200,311,788</u>	<u>\$ 43,379,397</u>	<u>\$ 168,581,345</u>	<u>\$ 125,201,948</u>	<u>\$(31,730,443)</u>
EXPENDITURES:					
Operating Expenses	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	\$ 0
Capital Outlay	<u>\$ 148,411,051</u>	<u>\$ 20,613,444</u>	<u>\$ 143,240,412</u>	<u>\$ 122,626,968</u>	<u>\$(5,170,639)</u>
Subtotal:	\$ 148,561,051	\$ 20,763,444	\$ 143,390,412	\$ 122,626,968	\$(5,170,639)
Transfers Out	\$ 68,775	\$ 159,859	\$ 159,859	\$ 0	\$ 91,084
Reserves - Capital	<u>\$ 51,681,962</u>	<u>\$ 22,456,094</u>	<u>\$ 25,031,074</u>	<u>\$ 2,574,980</u>	<u>\$(26,650,888)</u>
EXPENDITURES TOTAL:	<u>\$ 200,311,788</u>	<u>\$ 43,379,397</u>	<u>\$ 168,581,345</u>	<u>\$ 125,201,948</u>	<u>\$(31,730,443)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

143-MOBILITY FEE WEST DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	216,177	150,000	150,000	23,081	150,000	0
Operating Expenses:	\$216,177	\$150,000	\$150,000	\$23,081	\$150,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	15,280,718	148,411,051	153,129,249	33,500,754	143,240,412	-5,170,639
Capital Outlay:	\$15,280,718	\$148,411,051	\$153,129,249	\$33,500,754	\$143,240,412	-\$5,170,639
Transfers Out:						
5910001 - Tran Out-general Fund	91,346	68,775	68,775	68,775	159,859	91,084
Transfers Out:	\$91,346	\$68,775	\$68,775	\$68,775	\$159,859	\$91,084
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	51,681,962	25,816,882	0	25,031,074	-26,650,888
Reserves - Capital:	\$0	\$51,681,962	\$25,816,882	\$0	\$25,031,074	-\$26,650,888
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	2,450,000	0	0	0
Reserves - Restricted:	\$0	\$0	\$2,450,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$15,588,241	\$200,311,788	\$181,614,906	\$33,592,610	\$168,581,345	-\$31,730,443

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

Ordinance #2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff, or its designees, to enforce Florida Statutes Chapter 316 allowing for the installation of cameras at intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allows for the use of a Local Hearing Officer and future camera relocation. The purpose and intent are to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BoCC approved January 6, 2014) created fines, fees, and charges as set forth in the new provision of the safety act.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves - Restricted were adjusted based on revised revenue projections**

REVENUES

Resolution #14-012R (BoCC approved January 6, 2014) created fines, fees, and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violations. Revenues cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks, and street lighting.

The primary sources of revenue are Fund Balance and the aforementioned traffic violation enforcement.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue increased due to revised projections for traffic infractions**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

145 - RED LIGHT CAMERAS FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Judgment, Fines & Forfeits	\$ 731,765	\$ 1,113,000	\$ 1,281,462	\$ 168,462	\$ 549,697
<u>Less 5% Statutory Reduction</u>	<u>\$(36,588)</u>	<u>\$(55,650)</u>	<u>\$(64,073)</u>	<u>\$(8,423)</u>	<u>\$(27,485)</u>
Subtotal:	\$ 695,177	\$ 1,057,350	\$ 1,217,389	\$ 160,039	\$ 522,212
<u>Fund Balance</u>	<u>\$ 1,692,412</u>	<u>\$ 1,953,151</u>	<u>\$ 1,953,151</u>	<u>\$ 0</u>	<u>\$ 260,739</u>
REVENUES TOTAL:	<u>\$ 2,387,589</u>	<u>\$ 3,010,501</u>	<u>\$ 3,170,540</u>	<u>\$ 160,039</u>	<u>\$ 782,951</u>
EXPENDITURES:					
Operating Expenses	\$ 657,700	\$ 1,257,700	\$ 1,257,700	\$ 0	\$ 600,000
<u>Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 1,130,273</u>	<u>\$ 1,130,273</u>	<u>\$ 0</u>	<u>\$ 1,130,273</u>
Subtotal:	\$ 657,700	\$ 2,387,973	\$ 2,387,973	\$ 0	\$ 1,730,273
Transfers Out	\$ 15,143	\$ 17,989	\$ 17,989	\$ 0	\$ 2,846
<u>Reserves - Restricted</u>	<u>\$ 1,714,746</u>	<u>\$ 604,539</u>	<u>\$ 764,578</u>	<u>\$ 160,039</u>	<u>\$(950,168)</u>
EXPENDITURES TOTAL:	<u>\$ 2,387,589</u>	<u>\$ 3,010,501</u>	<u>\$ 3,170,540</u>	<u>\$ 160,039</u>	<u>\$ 782,951</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

145 – RED LIGHT CAMERAS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	449,864	655,200	655,200	163,955	1,255,200	600,000
5490500 - Reimbursement Of Py Revenue	178	2,500	2,500	0	2,500	0
Operating Expenses:	\$450,041	\$657,700	\$657,700	\$163,955	\$1,257,700	\$600,000
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	1,130,273	1,130,273
Capital Outlay:	\$0	\$0	\$0	\$0	\$1,130,273	\$1,130,273
Transfers Out:						
5910001 - Tran Out-general Fund	12,516	15,143	15,143	15,143	17,989	2,846
Transfers Out:	\$12,516	\$15,143	\$15,143	\$15,143	\$17,989	\$2,846
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,714,746	1,955,831	0	764,578	-950,168
Reserves - Restricted:	\$0	\$1,714,746	\$1,955,831	\$0	\$764,578	-\$950,168
TOTAL EXPENDITURES:	\$462,557	\$2,387,589	\$2,628,674	\$179,098	\$3,170,540	\$782,951

FUND 146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT

TRENDS & ISSUES

The Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

* Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910243 - Transfer Out - 243	149,541	0	1	0	0	0
Transfers Out:	\$149,541	\$0	\$1	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$149,541	\$0	\$1	\$0	\$0	\$0

FUND 147 – CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

TRENDS & ISSUES

The Conservation Lands Perpetual Maintenance & Acquisition Fund includes revenues and appropriations related to perpetual maintenance and acquisition accounts. The Fund consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), and Poinciana Conservation Area (7465).

REVENUES

This Fund generates revenues from Rents and Royalties for maintenance and acquisition of conservation properties and also includes Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 6,542	\$ 6,542	\$ 6,542	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(327)</u>	<u>\$(327)</u>	<u>\$(327)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 6,215	\$ 6,215	\$ 6,215	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 1,267,362</u>	<u>\$ 1,291,244</u>	<u>\$ 1,291,244</u>	<u>\$ 0</u>	<u>\$ 23,882</u>
REVENUES TOTAL:	<u>\$ 1,273,577</u>	<u>\$ 1,297,459</u>	<u>\$ 1,297,459</u>	<u>\$ 0</u>	<u>\$ 23,882</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 1,273,577</u>	<u>\$ 1,297,459</u>	<u>\$ 1,297,459</u>	<u>\$ 0</u>	<u>\$ 23,882</u>
Subtotal:	<u>\$ 1,273,577</u>	<u>\$ 1,297,459</u>	<u>\$ 1,297,459</u>	<u>\$ 0</u>	<u>\$ 23,882</u>
EXPENDITURES TOTAL:	<u>\$ 1,273,577</u>	<u>\$ 1,297,459</u>	<u>\$ 1,297,459</u>	<u>\$ 0</u>	<u>\$ 23,882</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

147 – CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	72,289	72,289	0	0	-72,289
5460000 - Repair & Maintenance Svcs	24,948	129,238	129,238	0	123,906	-5,332
5490000 - Oth Current Chgs & Obligations	0	1,072,050	1,179,591	0	1,173,553	101,503
Operating Expenses:	\$24,948	\$1,273,577	\$1,381,118	\$0	\$1,297,459	\$23,882
TOTAL EXPENDITURES:	\$24,948	\$1,273,577	\$1,381,118	\$0	\$1,297,459	\$23,882

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Office of Building Safety, which is managed by the Community Development Department, protects the health and safety of the public by providing the best possible building permit service, and by administering and enforcing various building codes and technical standards, while preparing for the future growth of Osceola County. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450), Building Safety (1452), and IT Support (1200, 1245, 1246, 1247).

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. It is estimated that Building Permits, Fees & Special Assessments will decrease \$74,586 from the FY24 Adopted Budget based on the current year's trend.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

148-BUILDING FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 12,826,280	\$ 12,751,694	\$ 12,751,694	\$ 0	\$(74,586)
Charges For Services	\$ 280,601	\$ 270,960	\$ 270,960	\$ 0	\$(9,641)
Judgment, Fines & Forfeits	\$ 5,075	\$ 45,517	\$ 45,517	\$ 0	\$ 40,442
Miscellaneous Revenues	\$ 8,500	\$ 8,550	\$ 8,550	\$ 0	\$ 50
Less 5% Statutory Reduction	\$(656,023)	\$(653,836)	\$(653,836)	\$ 0	\$ 2,187
Subtotal:	\$ 12,464,433	\$ 12,422,885	\$ 12,422,885	\$ 0	\$(41,548)
Other Sources	\$ 1,271,607	\$ 0	\$ 375,000	\$ 375,000	\$(896,607)
Fund Balance	\$ 21,838,542	\$ 15,758,917	\$ 24,798,508	\$ 9,039,591	\$ 2,959,966
REVENUES TOTAL:	\$ 35,574,582	\$ 28,181,802	\$ 37,596,393	\$ 9,414,591	\$ 2,021,811
EXPENDITURES:					
Personnel Services	\$ 8,225,060	\$ 8,531,748	\$ 8,985,015	\$ 453,267	\$ 759,955
Operating Expenses	\$ 9,269,039	\$ 9,709,210	\$ 9,563,397	\$(145,813)	\$ 294,358
Capital Outlay	\$ 10,760,666	\$ 311,600	\$ 9,601,191	\$ 9,289,591	\$(1,159,475)
Debt Service	\$ 79,131	\$ 289,252	\$ 289,252	\$ 0	\$ 210,121
Subtotal:	\$ 28,333,896	\$ 18,841,810	\$ 28,438,855	\$ 9,597,045	\$ 104,959
Transfers Out	\$ 779,390	\$ 735,568	\$ 735,568	\$ 0	\$(43,822)
Reserves - Operating	\$ 3,453,653	\$ 5,062,754	\$ 5,028,680	\$(34,074)	\$ 1,575,027
Reserves - Debt	\$ 39,566	\$ 144,625	\$ 144,625	\$ 0	\$ 105,059
Reserves - Stability	\$ 2,968,077	\$ 3,397,045	\$ 3,248,665	\$(148,380)	\$ 280,588
EXPENDITURES TOTAL:	\$ 35,574,582	\$ 28,181,802	\$ 37,596,393	\$ 9,414,591	\$ 2,021,811

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

148-BUILDING FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,794,858	5,573,709	5,573,709	3,566,708	6,078,505	504,796
5120002 - Disaster Relief	11,056	0	0	0	0	0
5120040 - Reduction In Force Pay	9,888	0	0	0	0	0
5122000 - Car Allowance	175	0	0	675	447	447
5122001 - Cell Phone Allowance	38	0	0	0	0	0
5124000 - Exec Deferred Compensation	248	0	0	0	0	0
5130001 - Vacancy Factor	0	-99,295	-99,295	0	-108,134	-8,839
5140000 - Overtime	116,086	100,500	100,500	47,382	100,500	0
5140002 - Overtime- Code Enforcement	122	0	0	0	0	0
5140003 - Overtime- Disaster Relief	1,551	0	0	0	0	0
5150300 - Class C Meals	0	0	0	11	0	0
5160000 - Compensated Annual Leave	262,230	0	0	207,453	0	0
5160010 - Compensated Ann Leave Payoff	36,286	0	0	38,642	0	0
5160020 - Compensated Admin Leave	38,447	0	0	40,794	0	0
5170000 - Compensated Sick Leave	110,350	0	0	147,991	0	0
5170010 - Compensated Sick Leave Payoff	54,103	0	0	99,206	0	0
5210000 - Fica Taxes	326,533	434,082	434,082	306,684	472,701	38,619
5220000 - Retirement Contributions	558,587	788,862	788,862	566,234	891,087	102,225
5230000 - Health Insurance	892,466	1,298,261	1,298,261	827,634	1,427,813	129,552
5231000 - Life Insurance	4,197	5,750	5,750	4,086	6,260	510
5232000 - Dental Insurance	20,058	25,897	25,897	18,002	27,173	1,276
5233000 - Lt Disability Insurance	6,602	9,054	9,054	6,223	9,837	783
5233100 - St Disability Insurance	9,805	16,252	16,252	9,231	17,526	1,274
5240000 - Workers' Compensation	60,114	71,988	71,988	49,595	61,300	-10,688
5270000 - Community Service Leave	488	0	0	689	0	0
Personnel Services:	\$6,314,287	\$8,225,060	\$8,225,060	\$5,937,239	\$8,985,015	\$759,955
Operating Expenses:						
5310000 - Professional Services	353,135	3,938,000	3,938,000	281,106	4,068,000	130,000
5310006 - Legal Fees	80	0	0	0	0	0
5340000 - Other Contractual Services	2,383,270	3,166,816	3,166,816	1,757,221	3,172,328	5,512
5400000 - Travel And Per Diem	13,300	48,325	48,325	20,368	70,024	21,699
5410000 - Communications	44,151	60,160	60,160	60,714	81,660	21,500
5420000 - Freight & Postage Services	591	2,240	2,240	870	2,240	0
5440000 - Rentals And Leases	2,165	2,769	2,769	2,538	2,769	0
5450000 - Insurance	174,519	212,668	212,668	212,668	52,657	-160,011
5460000 - Repair & Maintenance Svcs	434,662	4,040	4,040	284,839	4,040	0
5460010 - Repairs & Maint Software	0	714,500	714,500	174,407	1,015,343	300,843
5462000 - Rep & Maint-automotive	23,558	0	0	0	0	0
5462100 - Rep & Maint.-Sheriff's Site	0	20,970	20,970	23,802	28,500	7,530
5470000 - Printing And Binding	1,647	5,400	5,400	1,808	5,500	100
5480000 - Promotional Activities	0	0	0	1,107	0	0
5490000 - Oth Current Chgs & Obligations	1,765	114,800	114,800	1,000	114,800	0
5490011 - Cash over/shorts	-31	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	115,181	0	0	3,598	0	0
5490501 - OH-Workers' Compensation	25,218	28,143	28,143	28,143	26,835	-1,308
5490502 - OH-Property & Liability Insurance	15,495	19,454	19,454	19,454	8,150	-11,304
5490503 - OH-Dental Insurance	6,476	6,719	6,719	6,719	6,758	39
5490504 - OH-Health Insurance	27,039	23,905	23,905	23,905	33,950	10,045

148-BUILDING FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	4,817	5,476	5,476	5,476	5,212	-264
5490509 - OH-Fleet Oversight	6,402	5,632	5,632	5,632	11,254	5,622
5490510 - OH-Fleet Maint	30	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	11,682	11,682	11,682	22,746	11,064
5511000 - Office Supplies	12,906	18,135	18,135	8,427	18,135	0
5512000 - Office Equipment	4,058	0	0	497	0	0
5520000 - Operating Supplies	26,835	39,130	39,130	22,188	43,880	4,750
5520010 - Computer Software	5,219	20,552	20,552	6,905	20,402	-150
5520011 - Computer Software, SAAS	205,756	435,880	435,880	387,487	409,975	-25,905
5520020 - Computer Hardware, Non-Capital	34,681	112,550	112,550	2,281	57,800	-54,750
5521000 - Gas & Oil	80,689	85,725	85,725	61,429	85,000	-725
5522500 - Food	0	1,500	1,500	0	1,500	0
5540000 - Books,pubs,subs & Memberships	25,755	46,358	46,358	25,101	49,508	3,150
5550000 - Training	72,670	117,510	117,510	68,958	144,431	26,921
Operating Expenses:	\$4,102,041	\$9,269,039	\$9,269,039	\$3,510,329	\$9,563,397	\$294,358
Capital Outlay:						
5640000 - Machinery & Equipment	0	67,600	67,600	0	86,600	19,000
5640020 - Computer Hardware, Capital	0	105,500	105,500	0	100,000	-5,500
5640100 - Vehicles	0	896,607	1,256,547	591,398	0	-896,607
5650000 - Construction In Progress	466,551	9,690,959	9,668,998	193,223	9,414,591	-276,368
Capital Outlay:	\$466,551	\$10,760,666	\$11,098,645	\$784,621	\$9,601,191	-\$1,159,475
Debt Service:						
5710000 - Principal	0	67,227	67,227	67,213	239,993	172,766
5720000 - Interest	0	11,904	11,904	11,903	49,259	37,355
Debt Service:	\$0	\$79,131	\$79,131	\$79,116	\$289,252	\$210,121
Transfers Out:						
5910001 - Tran Out-general Fund	853,078	779,390	779,390	779,390	735,568	-43,822
5910510 - Tran Out Fleet	26	0	0	0	0	0
Transfers Out:	\$853,104	\$779,390	\$779,390	\$779,390	\$735,568	-\$43,822
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,043,635	3,043,635	0	3,128,680	85,045
5990020 - Reserve For Contingency	0	410,018	417,470	0	1,900,000	1,489,982
Reserves - Operating:	\$0	\$3,453,653	\$3,461,105	\$0	\$5,028,680	\$1,575,027
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	39,566	39,566	0	144,625	105,059
Reserves - Debt:	\$0	\$39,566	\$39,566	\$0	\$144,625	\$105,059
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	10,197,155	0	0	0
Reserves - Capital:	\$0	\$0	\$10,197,155	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,968,077	2,971,856	0	3,248,665	280,588
Reserves - Stability:	\$0	\$2,968,077	\$2,971,856	\$0	\$3,248,665	\$280,588

148-BUILDING FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
TOTAL EXPENDITURES:	\$11,735,984	\$35,574,582	\$46,120,947	\$11,090,695	\$37,596,393	\$2,021,811

FUND 149 – EAST U.S. 192 CRA FUND

TRENDS & ISSUES

Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on the taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

REVENUES

This Fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above-referenced Ordinance. Other revenue sources include Interest and Fund Balance.

149-EAST U.S. 192 CRA FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 3,500	\$ 0	\$ 0	\$ 0	\$(3,500)
Less 5% Statutory Reduction	\$(175)	\$ 0	\$ 0	\$ 0	\$ 175
Subtotal:	\$ 3,325	\$ 0	\$ 0	\$ 0	\$(3,325)
Transfers In	\$ 2,033,426	\$ 2,086,905	\$ 2,086,905	\$ 0	\$ 53,479
Other Sources	\$ 0	\$ 3,899,337	\$ 3,899,337	\$ 0	\$ 3,899,337
Fund Balance	\$ 3,830,545	\$ 3,154,026	\$ 6,062,398	\$ 2,908,372	\$ 2,231,853
REVENUES TOTAL:	\$ 5,867,296	\$ 9,140,268	\$ 12,048,640	\$ 2,908,372	\$ 6,181,344
EXPENDITURES:					
Personnel Services	\$ 63,998	\$ 67,118	\$ 67,118	\$ 0	\$ 3,120
Operating Expenses	\$ 306,841	\$ 1,006,946	\$ 1,007,037	\$ 91	\$ 700,196
Capital Outlay	\$ 2,927,217	\$ 3,899,337	\$ 6,807,709	\$ 2,908,372	\$ 3,880,492
Subtotal:	\$ 3,298,056	\$ 4,973,401	\$ 7,881,864	\$ 2,908,463	\$ 4,583,808
Transfers Out	\$ 32,789	\$ 31,232	\$ 31,232	\$ 0	\$(1,557)
Reserves - Operating	\$ 40,363	\$ 110,530	\$ 110,530	\$ 0	\$ 70,167
Reserves - Capital	\$ 2,496,088	\$ 4,025,105	\$ 4,025,014	\$(91)	\$ 1,528,926
EXPENDITURES TOTAL:	\$ 5,867,296	\$ 9,140,268	\$ 12,048,640	\$ 2,908,372	\$ 6,181,344

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

149 - EAST U.S. 192 CRA FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	32,242	43,690	43,690	33,781	45,447	1,757
5122000 - Car Allowance	13	0	0	235	313	313
5130001 - Vacancy Factor	0	-764	-764	0	-796	-32
5140000 - Overtime	167	0	0	23	0	0
5160000 - Compensated Annual Leave	2,316	0	0	1,473	0	0
5160010 - Compensated Ann Leave Payoff	244	0	0	0	0	0
5160020 - Compensated Admin Leave	339	0	0	353	0	0
5170000 - Compensated Sick Leave	1,520	0	0	1,662	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	253	0	0
5210000 - Fica Taxes	2,736	3,343	3,343	2,852	3,475	132
5220000 - Retirement Contributions	4,523	5,929	5,929	5,064	6,194	265
5230000 - Health Insurance	9,587	11,242	11,242	9,699	11,923	681
5231000 - Life Insurance	38	44	44	39	45	1
5232000 - Dental Insurance	215	252	252	216	256	4
5233000 - Lt Disability Insurance	60	71	71	60	72	1
5233100 - St Disability Insurance	89	125	125	89	129	4
5240000 - Workers' Compensation	59	66	66	56	60	-6
Personnel Services:	\$54,146	\$63,998	\$63,998	\$55,855	\$67,118	\$3,120
Operating Expenses:						
5310000 - Professional Services	0	3,000	3,000	0	1,003,000	1,000,000
5340000 - Other Contractual Services	0	300,000	300,000	0	0	-300,000
5400000 - Travel And Per Diem	0	600	600	0	600	0
5450000 - Insurance	327	312	312	312	325	13
5470000 - Printing And Binding	0	250	250	0	250	0
5490000 - Oth Current Chgs & Obligations	0	400	400	0	200	-200
5490501 - OH-Workers' Compensation	228	254	254	254	235	-19
5490502 - OH-Property & Liability Insurance	29	29	29	29	50	21
5490503 - OH-Dental Insurance	59	61	61	61	59	-2
5490504 - OH-Health Insurance	244	216	216	216	297	81
5490505 - OH-Life/AD&D, STD, LTD	44	49	49	49	46	-3
5540000 - Books,pubs,subs & Memberships	1,170	1,170	1,170	175	1,475	305
5541000 - Registration Fees	-345	500	500	0	500	0
Operating Expenses:	\$1,756	\$306,841	\$306,841	\$1,096	\$1,007,037	\$700,196
Capital Outlay:						
5650000 - Construction In Progress	72,645	2,927,217	2,908,372	0	6,807,709	3,880,492
Capital Outlay:	\$72,645	\$2,927,217	\$2,908,372	\$0	\$6,807,709	\$3,880,492
Transfers Out:						
5910001 - Tran Out-general Fund	31,176	32,789	32,789	32,789	31,232	-1,557
Transfers Out:	\$31,176	\$32,789	\$32,789	\$32,789	\$31,232	-\$1,557
Reserves - Operating:						
5990020 - Reserve For Contingency	0	40,363	33,480	0	110,530	70,167
Reserves - Operating:	\$0	\$40,363	\$33,480	\$0	\$110,530	\$70,167
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	2,496,088	3,162,988	0	4,025,014	1,528,926
Reserves - Capital:	\$0	\$2,496,088	\$3,162,988	\$0	\$4,025,014	\$1,528,926

149 - EAST U.S. 192 CRA FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$159,723	\$5,867,296	\$6,508,468	\$89,740	\$12,048,640	\$6,181,344

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

TRENDS & ISSUES

As approved on September 10, 2012, Ordinance 12-23 created the West 192 Development Authority. The West 192 Development Authority is funded by tax increment funds (TIF) revenues received based on taxable value within the Development Area and will be used for community development purposes. The West 192 Development Authority expired in FY22, per the Ordinance; therefore, no funds are included in FY25

REVENUES

This Fund was previously funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance and Fund Balance.

*This Fund is included for historical purposes only, as there were actuals in prior years.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

150 – WEST 192 DEVELOPMENT AUTHORITY FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

* Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

150 - WEST 192 DEVELOPMENT AUTHORITY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	12,629,352	0	0	0	0	0
Transfers Out:	\$12,629,352	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$12,629,352	\$0	\$0	\$0	\$0	\$0

FUND 151 – CDBG FUND

TRENDS & ISSUES

The Community Development Block Grant (CDBG) Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY25 allocation anticipated from the Department of Housing and Urban Development (HUD), as well as remaining grant funds from the prior year, which total \$6,941,429.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

151-CDBG FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Intergovernmental Revenue	\$ 6,487,658	\$ 6,414,726	\$ 6,941,429	\$ 526,703	\$ 453,771
Subtotal:	\$ 6,487,658	\$ 6,414,726	\$ 6,941,429	\$ 526,703	\$ 453,771
Fund Balance	\$ 990,377	\$ 0	\$ 0	\$ 0	\$(990,377)
REVENUES TOTAL:	\$ 7,478,035	\$ 6,414,726	\$ 6,941,429	\$ 526,703	\$(536,606)
EXPENDITURES:					
Personnel Services	\$ 190,262	\$ 202,441	\$ 205,013	\$ 2,572	\$ 14,751
Operating Expenses	\$ 6,138,176	\$ 5,334,835	\$ 5,332,263	\$(2,572)	\$(805,913)
Capital Outlay	\$ 1,049,597	\$ 552,188	\$ 1,078,891	\$ 526,703	\$ 29,294
Grants and Aids	\$ 100,000	\$ 325,262	\$ 325,262	\$ 0	\$ 225,262
Subtotal:	\$ 7,478,035	\$ 6,414,726	\$ 6,941,429	\$ 526,703	\$(536,606)
EXPENDITURES TOTAL:	\$ 7,478,035	\$ 6,414,726	\$ 6,941,429	\$ 526,703	\$(536,606)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

151 – CDBG FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	122,708	128,877	128,877	69,096	137,306	8,429
5130001 - Vacancy Factor	0	-2,300	-2,300	0	-2,447	-147
5140000 - Overtime	3,584	2,500	2,500	745	2,500	0
5150300 - Class C Meals	96	0	0	27	0	0
5160000 - Compensated Annual Leave	4,420	0	0	1,837	0	0
5160010 - Compensated Ann Leave Payoff	1,200	0	0	1,248	0	0
5160020 - Compensated Admin Leave	1,275	0	0	858	0	0
5170000 - Compensated Sick Leave	3,846	0	0	2,902	0	0
5210000 - Fica Taxes	10,106	10,050	10,050	5,564	10,695	645
5220000 - Retirement Contributions	16,886	17,828	17,828	10,672	19,055	1,227
5230000 - Health Insurance	33,950	30,777	30,777	18,700	35,462	4,685
5231000 - Life Insurance	132	135	135	70	142	7
5232000 - Dental Insurance	767	771	771	333	783	12
5233000 - Lt Disability Insurance	206	210	210	105	224	14
5233100 - St Disability Insurance	309	380	380	157	404	24
5240000 - Workers' Compensation	1,375	1,034	1,034	833	889	-145
5270000 - Community Service Leave	120	0	0	0	0	0
Personnel Services:	\$200,979	\$190,262	\$190,262	\$113,146	\$205,013	\$14,751
Operating Expenses:						
5310000 - Professional Services	14,436	50,000	50,000	22,552	50,000	0
5400000 - Travel And Per Diem	3,594	10,000	10,000	6,531	10,000	0
5410000 - Communications	876	500	500	607	500	0
5420000 - Freight & Postage Services	75	500	500	0	500	0
5440000 - Rentals And Leases	537	500	500	470	500	0
5460000 - Repair & Maintenance Svcs	0	400	400	180,750	400	0
5470000 - Printing And Binding	519	950	950	242	950	0
5480000 - Promotional Activities	0	5,000	5,000	3,838	5,000	0
5488000 - Promotional-ads/media Buys	5,265	7,500	7,500	11,270	7,500	0
5490000 - Oth Current Chgs & Obligations	415,835	6,039,226	4,737,210	218,523	5,234,313	-804,913
5511000 - Office Supplies	2,234	5,000	5,000	2,936	5,000	0
5512000 - Office Equipment	57	1,000	1,000	73	1,000	0
5520000 - Operating Supplies	0	2,000	2,000	85	2,000	0
5520011 - Computer Software, SAAS	0	0	0	46,070	0	0
5521000 - Gas & Oil	0	1,000	1,000	0	0	-1,000
5540000 - Books,pubs,subs & Memberships	3,465	3,600	3,600	4,884	3,600	0
5541000 - Registration Fees	3,825	6,000	6,000	4,012	6,000	0
5550000 - Training	1,980	5,000	5,000	1,250	5,000	0
Operating Expenses:	\$452,697	\$6,138,176	\$4,836,160	\$504,093	\$5,332,263	-\$805,913
Capital Outlay:						
5650000 - Construction In Progress	811,691	1,049,597	1,698,142	1,210,453	1,078,891	29,294
Capital Outlay:	\$811,691	\$1,049,597	\$1,698,142	\$1,210,453	\$1,078,891	\$29,294
Grants and Aids:						
5810000 - Aids To Gov't Agencies	102,028	100,000	100,000	0	80,000	-20,000
5830003 - Rent Assistance	23,205	0	546,834	480,564	245,262	245,262
Grants and Aids:	\$125,233	\$100,000	\$646,834	\$480,564	\$325,262	\$225,262

151 – CDBG FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
TOTAL EXPENDITURES:	\$1,590,599	\$7,478,035	\$7,371,398	\$2,308,257	\$6,941,429	-\$536,606

FUND 152 – MUNICIPAL SERVICE TAX UNIT (MSTU)

TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of Ad Valorem taxes to be imposed therein.

This Fund includes 26 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **St. James Park MSTU was adjusted due to rounding**

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is restricted for expenditures in the respective area. Additional revenues include Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **St. James Park MSTU was adjusted due to rounding**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

152-MUNI SVCS TAX UNIT MSTU FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,816,876	\$ 1,863,684	\$ 1,863,683	\$(1)	\$ 46,807
<u>Less 5% Statutory Reduction</u>	<u>\$(90,842)</u>	<u>\$(93,183)</u>	<u>\$(93,183)</u>	<u>\$ 0</u>	<u>\$(2,341)</u>
Subtotal:	\$ 1,726,034	\$ 1,770,501	\$ 1,770,500	\$(1)	\$ 44,466
<u>Fund Balance</u>	<u>\$ 549,298</u>	<u>\$ 409,146</u>	<u>\$ 409,146</u>	<u>\$ 0</u>	<u>\$(140,152)</u>
REVENUES TOTAL:	<u>\$ 2,275,332</u>	<u>\$ 2,179,647</u>	<u>\$ 2,179,646</u>	<u>\$(1)</u>	<u>\$(95,686)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 1,956,771</u>	<u>\$ 1,803,334</u>	<u>\$ 1,803,333</u>	<u>\$(1)</u>	<u>\$(153,438)</u>
Subtotal:	\$ 1,956,771	\$ 1,803,334	\$ 1,803,333	\$(1)	\$(153,438)
Transfers Out	\$ 298,561	\$ 356,313	\$ 356,313	\$ 0	\$ 57,752
Reserves - Operating	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 10,000
<u>Reserves - Assigned</u>	<u>\$ 20,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$(10,000)</u>
EXPENDITURES TOTAL:	<u>\$ 2,275,332</u>	<u>\$ 2,179,647</u>	<u>\$ 2,179,646</u>	<u>\$(1)</u>	<u>\$(95,686)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

152-MUNI SVCS TAX UNIT MSTU

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	31,545	36,336	36,336	35,061	37,273	937
5340000 - Other Contractual Services	55,159	91,982	91,982	66,603	86,870	-5,112
5410000 - Communications	2,864	3,260	3,260	2,549	5,100	1,840
5430000 - Utility Services	598,400	746,269	792,344	487,640	643,286	-102,983
5440000 - Rentals And Leases	10,800	10,800	10,800	0	22,968	12,168
5450005 - Insurance MSTU	0	8,557	8,557	0	8,557	0
5460000 - Repair & Maintenance Svcs	493,125	1,058,667	1,246,813	729,532	998,379	-60,288
5470000 - Printing And Binding	1,090	0	0	454	0	0
5490000 - Oth Current Chgs & Obligations	100,443	900	900	700	900	0
5511000 - Office Supplies	0	0	0	10	0	0
Operating Expenses:	\$1,293,426	\$1,956,771	\$2,190,992	\$1,322,548	\$1,803,333	-\$153,438
Transfers Out:						
5910001 - Tran Out-general Fund	303,901	244,058	244,058	244,058	298,517	54,459
5910704 - Transfers out-Property Appr	22,341	54,503	54,503	23,877	57,796	3,293
Transfers Out:	\$326,242	\$298,561	\$298,561	\$267,935	\$356,313	\$57,752
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	0	0	10,000	10,000
Reserves - Operating:	\$0	\$0	\$0	\$0	\$10,000	\$10,000
Reserves - Assigned:						
5990060 - Reserves Assigned	0	20,000	20,000	0	10,000	-10,000
Reserves - Assigned:	\$0	\$20,000	\$20,000	\$0	\$10,000	-\$10,000
TOTAL EXPENDITURES:	\$1,619,668	\$2,275,332	\$2,509,553	\$1,590,484	\$2,179,646	-\$95,686

FUND 153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein.

This Fund currently provides a variety of services to subdivisions and the Local Provider Participation Program. The budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenses decreased due to the decrease in revenue mentioned below**

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or resolution for that community. As such, the revenue collected is restricted to the individual community. Additional revenues include Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on revised projections**
- **Special Assessment Service Charge was adjusted due to the decrease in the Local Provider Participation Program Revenue**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

153-MUNI SVCS BENEFIT UNIT MSBU FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 18,525,862	\$ 24,756,641	\$ 15,617,237	\$(9,139,404)	\$(2,908,625)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,641)</u>	<u>\$(1,237,833)</u>	<u>\$(2,792)</u>	<u>\$ 1,235,041</u>	<u>\$(151)</u>
Subtotal:	\$ 18,523,221	\$ 23,518,808	\$ 15,614,445	\$(7,904,363)	\$(2,908,776)
<u>Fund Balance</u>	<u>\$ 3,151,934</u>	<u>\$ 16,366</u>	<u>\$ 2,404,691</u>	<u>\$ 2,388,325</u>	<u>\$(747,243)</u>
REVENUES TOTAL:	<u>\$ 21,675,155</u>	<u>\$ 23,535,174</u>	<u>\$ 18,019,136</u>	<u>\$(5,516,038)</u>	<u>\$(3,656,019)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 21,478,151</u>	<u>\$ 23,370,359</u>	<u>\$ 17,854,321</u>	<u>\$(5,516,038)</u>	<u>\$(3,623,830)</u>
Subtotal:	\$ 21,478,151	\$ 23,370,359	\$ 17,854,321	\$(5,516,038)	\$(3,623,830)
Transfers Out	\$ 164,204	\$ 164,815	\$ 164,815	\$ 0	\$ 611
<u>Reserves - Restricted</u>	<u>\$ 32,800</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(32,800)</u>
EXPENDITURES TOTAL:	<u>\$ 21,675,155</u>	<u>\$ 23,535,174</u>	<u>\$ 18,019,136</u>	<u>\$(5,516,038)</u>	<u>\$(3,656,019)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

153-MUNI SVCS BENEFIT UNIT MSBU

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	782	1,056	1,056	1,020	1,117	61
5430000 - Utility Services	9,271	10,770	11,236	7,438	9,795	-975
5460000 - Repair & Maintenance Svcs	22,013	29,396	44,467	17,814	43,677	14,281
5490000 - Oth Current Chgs & Obligations	11,582,128	21,436,929	24,692,556	22,356,435	17,799,732	-3,637,197
Operating Expenses:	\$11,614,194	\$21,478,151	\$24,749,315	\$22,382,707	\$17,854,321	-\$3,623,830
Transfers Out:						
5910001 - Tran Out-general Fund	164,379	164,204	164,204	164,204	164,815	611
Transfers Out:	\$164,379	\$164,204	\$164,204	\$164,204	\$164,815	\$611
Reserves - Restricted:						
5990070 - Reserves Restricted	0	32,800	38,453	0	0	-32,800
Reserves - Restricted:	\$0	\$32,800	\$38,453	\$0	\$0	-\$32,800
TOTAL EXPENDITURES:	\$11,778,573	\$21,675,155	\$24,951,972	\$22,546,911	\$18,019,136	-\$3,656,019

FUND 154 – CONSTITUTIONAL GAS TAX

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation-related debt service, resurfacing projects, and other transportation-related expenditures such as traffic signals, road and bridge vehicle replacement, and miscellaneous road maintenance.

REVENUES

The major revenue sources for this Fund are the 2-cent tax per gallon on motor fuel and Transfers In. Intergovernmental revenue is projected to increase \$95,716 due to estimated projections; revenue will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. The Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses. Additionally, other revenues include Lease Proceeds for capital expenses, Interest, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was revised due to updated estimates, which was offset by a reduction to the Transfers In**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Intergovernmental Revenue	\$ 4,522,862	\$ 4,618,578	\$ 4,618,578	\$ 0	\$ 95,716
Miscellaneous Revenues	\$ 0	\$ 26,446	\$ 26,446	\$ 0	\$ 26,446
Less 5% Statutory Reduction	\$(226,143)	\$(232,251)	\$(232,251)	\$ 0	\$(6,108)
Subtotal:	\$ 4,296,719	\$ 4,412,773	\$ 4,412,773	\$ 0	\$ 116,054
Transfers In	\$ 11,766,188	\$ 12,738,746	\$ 12,268,090	\$(470,656)	\$ 501,902
Other Sources	\$ 4,006,397	\$ 1,525,044	\$ 3,334,443	\$ 1,809,399	\$(671,954)
Fund Balance	\$ 1,521,654	\$ 1,285,590	\$ 1,756,246	\$ 470,656	\$ 234,592
REVENUES TOTAL:	\$ 21,590,958	\$ 19,962,153	\$ 21,771,552	\$ 1,809,399	\$ 180,594
EXPENDITURES:					
Operating Expenses	\$ 14,750,000	\$ 14,750,000	\$ 14,750,000	\$ 0	\$ 0
Capital Outlay	\$ 4,006,397	\$ 1,525,044	\$ 3,334,443	\$ 1,809,399	\$(671,954)
Debt Service	\$ 1,859,996	\$ 2,414,535	\$ 2,414,535	\$ 0	\$ 554,539
Subtotal:	\$ 20,616,393	\$ 18,689,579	\$ 20,498,978	\$ 1,809,399	\$(117,415)
Transfers Out	\$ 44,566	\$ 65,304	\$ 65,304	\$ 0	\$ 20,738
Reserves - Debt	\$ 929,999	\$ 1,207,270	\$ 1,207,270	\$ 0	\$ 277,271
EXPENDITURES TOTAL:	\$ 21,590,958	\$ 19,962,153	\$ 21,771,552	\$ 1,809,399	\$ 180,594

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

154-CONSTITUTIONAL GAS TAX

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfacing	13,459,138	14,000,000	14,000,000	10,282,702	14,000,000	0
5460009 - Dirt Road Maintenance/Paving	716,596	750,000	750,000	349,640	750,000	0
Operating Expenses:	\$14,175,734	\$14,750,000	\$14,750,000	\$10,632,343	\$14,750,000	\$0
Capital Outlay:						
5640100 - Vehicles	208,429	0	0	0	95,400	95,400
5650000 - Construction In Progress	1,221,542	4,006,397	3,916,605	2,643,117	3,239,043	-767,354
Capital Outlay:	\$1,429,971	\$4,006,397	\$3,916,605	\$2,643,117	\$3,334,443	-\$671,954
Debt Service:						
5710000 - Principal	1,428,316	1,724,871	1,724,871	1,266,408	2,209,079	484,208
5720000 - Interest	109,579	135,125	135,125	119,031	205,456	70,331
Debt Service:	\$1,537,895	\$1,859,996	\$1,859,996	\$1,385,439	\$2,414,535	\$554,539
Transfers Out:						
5910001 - Tran Out-general Fund	179,296	44,566	2,674,933	2,674,933	65,304	20,738
Transfers Out:	\$179,296	\$44,566	\$2,674,933	\$2,674,933	\$65,304	\$20,738
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	929,999	929,999	0	1,207,270	277,271
Reserves - Debt:	\$0	\$929,999	\$929,999	\$0	\$1,207,270	\$277,271
TOTAL EXPENDITURES:	\$17,322,895	\$21,590,958	\$24,131,533	\$17,335,831	\$21,771,552	\$180,594

FUND 155 – WEST 192 MSBU PHASE I FUND

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted per Policy**

REVENUES

Revenue is provided from Special Assessments, Interest, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers In increased due to the closure of Fund 210 as the remaining funds will support maintenance activities**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

155-WEST 192 MSBU PHASE I FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,592,719	\$ 3,825,659	\$ 3,825,659	\$ 0	\$ 1,232,940
Miscellaneous Revenues	\$ 146,682	\$ 125,585	\$ 125,585	\$ 0	\$(21,097)
Less 5% Statutory Reduction	\$(136,970)	\$(197,562)	\$(197,562)	\$ 0	\$(60,592)
Subtotal:	\$ 2,602,431	\$ 3,753,682	\$ 3,753,682	\$ 0	\$ 1,151,251
Transfers In	\$ 312,613	\$ 33,306	\$ 46,416	\$ 13,110	\$(266,197)
Fund Balance	\$ 2,464,361	\$ 1,747,513	\$ 2,322,438	\$ 574,925	\$(141,923)
REVENUES TOTAL:	\$ 5,379,405	\$ 5,534,501	\$ 6,122,536	\$ 588,035	\$ 743,131
EXPENDITURES:					
Personnel Services	\$ 201,188	\$ 217,220	\$ 217,220	\$ 0	\$ 16,032
Operating Expenses	\$ 3,169,398	\$ 3,858,707	\$ 3,888,558	\$ 29,851	\$ 719,160
Capital Outlay	\$ 1,086,266	\$ 0	\$ 574,925	\$ 574,925	\$(511,341)
Subtotal:	\$ 4,456,852	\$ 4,075,927	\$ 4,680,703	\$ 604,776	\$ 223,851
Transfers Out	\$ 111,719	\$ 148,829	\$ 148,829	\$ 0	\$ 37,110
Reserves - Operating	\$ 810,834	\$ 809,745	\$ 793,004	\$(16,741)	\$(17,830)
Reserves - Capital	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000
EXPENDITURES TOTAL:	\$ 5,379,405	\$ 5,534,501	\$ 6,122,536	\$ 588,035	\$ 743,131

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

155 - WEST 192 MSBU PHASE I FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	122,278	136,133	136,133	109,513	146,148	10,015
5120002 - Disaster Relief	133	0	0	0	0	0
5120040 - Reduction In Force Pay	2,472	0	0	0	0	0
5122000 - Car Allowance	108	0	0	1,173	1,563	1,563
5122001 - Cell Phone Allowance	9	0	0	0	0	0
5124000 - Exec Deferred Compensation	62	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,383	-2,383	0	-2,558	-175
5140000 - Overtime	50	0	0	7	0	0
5140002 - Overtime- Code Enforcement	411	0	0	0	0	0
5160000 - Compensated Annual Leave	6,094	0	0	6,062	0	0
5160010 - Compensated Ann Leave Payoff	1,631	0	0	0	0	0
5160020 - Compensated Admin Leave	989	0	0	1,029	0	0
5170000 - Compensated Sick Leave	2,598	0	0	2,258	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,267	0	0
5210000 - Fica Taxes	10,002	10,416	10,416	8,967	11,182	766
5220000 - Retirement Contributions	18,818	20,407	20,407	17,974	22,258	1,851
5230000 - Health Insurance	30,013	31,646	31,646	27,301	33,613	1,967
5231000 - Life Insurance	135	138	138	125	149	11
5232000 - Dental Insurance	735	754	754	649	767	13
5233000 - Lt Disability Insurance	211	218	218	191	234	16
5233100 - St Disability Insurance	310	385	385	280	411	26
5240000 - Workers' Compensation	3,584	3,474	3,474	3,184	3,453	-21
Personnel Services:	\$200,644	\$201,188	\$201,188	\$179,982	\$217,220	\$16,032
Operating Expenses:						
5312000 - Tax Collector Fees	54,572	51,854	51,854	44,019	76,514	24,660
5340000 - Other Contractual Services	294	765	765	318	565	-200
5400000 - Travel And Per Diem	0	1,600	1,600	0	1,600	0
5410000 - Communications	6,176	7,672	7,672	3,272	7,922	250
5420000 - Freight & Postage Services	0	500	500	0	500	0
5430000 - Utility Services	361,147	315,000	315,000	271,413	320,000	5,000
5440000 - Rentals And Leases	840	900	900	622	1,032	132
5450000 - Insurance	12,413	16,985	16,985	16,985	18,937	1,952
5460000 - Repair & Maintenance Svcs	2,230,047	2,693,099	2,693,099	2,162,081	2,953,669	260,570
5462000 - Rep & Maint-automotive	791	0	0	0	100	100
5462100 - Rep & Maint.-Sheriff's Site	0	1,800	1,800	2,338	3,200	1,400
5470000 - Printing And Binding	6,404	7,200	7,200	0	11,000	3,800
5490501 - OH-Workers' Compensation	775	761	761	761	705	-56
5490502 - OH-Property & Liability Insurance	1,102	1,554	1,554	1,554	2,931	1,377
5490503 - OH-Dental Insurance	200	182	182	182	178	-4
5490504 - OH-Health Insurance	830	648	648	648	893	245
5490505 - OH-Life/AD&D, STD, LTD	149	148	148	148	137	-11
5490509 - OH-Fleet Oversight	970	854	854	854	993	139
5490510 - OH-Fleet Maint	0	6,868	6,868	6,868	7,663	795
5490511 - OH-Fleet Fuel	0	1,770	1,770	1,770	669	-1,101
5511000 - Office Supplies	80	300	300	0	300	0
5520000 - Operating Supplies	194	1,400	1,400	204	1,500	100
5521000 - Gas & Oil	4,305	4,543	4,543	2,270	6,500	1,957
5525000 - Tools	0	350	350	0	350	0

155 - WEST 192 MSBU PHASE I FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5530000 - Road Materials & Supplies	0	50,000	50,000	0	470,000	420,000
5540000 - Books,pubs,subs & Memberships	0	2,045	2,045	75	100	-1,945
5550000 - Training	0	600	600	0	600	0
Operating Expenses:	\$2,681,289	\$3,169,398	\$3,169,398	\$2,516,382	\$3,888,558	\$719,160
Capital Outlay:						
5650000 - Construction In Progress	3,363	1,086,266	1,083,135	509,511	574,925	-511,341
Capital Outlay:	\$3,363	\$1,086,266	\$1,083,135	\$509,511	\$574,925	-\$511,341
Transfers Out:						
5910001 - Tran Out-general Fund	125,678	111,719	111,719	111,719	148,829	37,110
5910510 - Tran Out Fleet	106	0	0	0	0	0
Transfers Out:	\$125,784	\$111,719	\$111,719	\$111,719	\$148,829	\$37,110
Reserves - Operating:						
5990010 - Reserve For Cash	0	580,384	580,384	0	598,507	18,123
5990020 - Reserve For Contingency	0	230,450	271,561	0	194,497	-35,953
Reserves - Operating:	\$0	\$810,834	\$851,945	\$0	\$793,004	-\$17,830
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	500,000	0	500,000	500,000
Reserves - Capital:	\$0	\$0	\$500,000	\$0	\$500,000	\$500,000
TOTAL EXPENDITURES:	\$3,011,080	\$5,379,405	\$5,917,385	\$3,317,594	\$6,122,536	\$743,131

FUND 156 – FEDERAL AND STATE GRANTS

TRENDS & ISSUES

In order to ensure proper accounting of grants, Federal and State grant funds are budgeted in this Fund to allow for improved management. Funds will be carried forward later in the budget process to ensure estimates are as accurate as possible.

REVENUES

Revenues are received from various Federal, State, and private grants.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 111,069,006	\$ 15,795,050	\$ 152,024,813	\$ 136,229,763	\$ 40,955,807
Subtotal:	\$ 111,069,006	\$ 15,795,050	\$ 152,024,813	\$ 136,229,763	\$ 40,955,807
<u>Fund Balance</u>	\$ 53,357,962	\$ 0	\$ 0	\$ 0	\$(53,357,962)
REVENUES TOTAL:	\$ 164,426,968	\$ 15,795,050	\$ 152,024,813	\$ 136,229,763	\$(12,402,155)
EXPENDITURES:					
Personnel Services	\$ 9,387,089	\$ 5,216,378	\$ 6,149,808	\$ 933,430	\$(3,237,281)
Operating Expenses	\$ 57,153,217	\$ 542,866	\$ 22,296,754	\$ 21,753,888	\$(34,856,463)
Capital Outlay	\$ 94,899,137	\$ 6,613,123	\$ 118,422,437	\$ 111,809,314	\$ 23,523,300
<u>Grants and Aids</u>	\$ 2,888,092	\$ 3,422,683	\$ 5,093,756	\$ 1,671,073	\$ 2,205,664
Subtotal:	\$ 164,327,535	\$ 15,795,050	\$ 151,962,755	\$ 136,167,705	\$(12,364,780)
<u>Transfers Out</u>	\$ 99,433	\$ 0	\$ 62,058	\$ 62,058	\$(37,375)
EXPENDITURES TOTAL:	\$ 164,426,968	\$ 15,795,050	\$ 152,024,813	\$ 136,229,763	\$(12,402,155)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

156 – FEDERAL AND STATE GRANTS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,079,828	7,766,211	7,774,469	1,432,672	4,329,498	-3,436,713
5120030 - Holiday Pay	22,342	0	0	22,865	0	0
5130000 - Other Salaries & Wages	0	11,547	3,998	0	0	-11,547
5130002 - Other Salaries & Wages-Standby	3,544	0	0	3,419	0	0
5140000 - Overtime	0	919,128	933,430	66,127	933,430	14,302
5150000 - Incentive Pay	20,620	0	0	36,466	0	0
5150010 - Uniform Allowance	6,300	0	0	7,125	0	0
5150030 - Educ Incentive Firefighters	0	0	0	3,658	0	0
5150041 - Incumbent Physical Agility Test	0	0	0	600	0	0
5150100 - Wellness Incentive	0	0	0	8,921	0	0
5160000 - Compensated Annual Leave	40,374	0	0	37,825	0	0
5160010 - Compensated Ann Leave Payoff	6,182	0	0	3,749	0	0
5160020 - Compensated Admin Leave	2,589	0	0	2,175	0	0
5170000 - Compensated Sick Leave	34,390	0	0	53,847	0	0
5170010 - Compensated Sick Leave Payoff	2,585	0	0	3,249	0	0
5210000 - Fica Taxes	92,341	77,193	77,193	126,848	107,436	30,243
5220000 - Retirement Contributions	340,148	304,430	304,430	500,291	358,777	54,347
5230000 - Health Insurance	246,897	256,014	256,014	312,453	352,481	96,467
5231000 - Life Insurance	985	1,017	1,017	1,439	1,424	407
5232000 - Dental Insurance	7,135	7,706	7,706	8,759	9,435	1,729
5233000 - Lt Disability Insurance	1,564	1,619	1,619	2,211	2,242	623
5233100 - St Disability Insurance	2,345	2,924	2,924	3,316	4,058	1,134
5240000 - Workers' Compensation	54,367	39,300	39,300	69,912	51,027	11,727
Personnel Services:	\$1,964,536	\$9,387,089	\$9,402,100	\$2,707,926	\$6,149,808	-\$3,237,281
Operating Expenses:						
5310000 - Professional Services	408,715	2,610,103	6,359,352	292,499	4,930,706	2,320,603
5310006 - Legal Fees	0	0	10,000	0	0	0
5340000 - Other Contractual Services	350,040	120,730	6,471,430	60,573	6,466,452	6,345,722
5400000 - Travel And Per Diem	5,077	0	16,120	3,093	14,019	14,019
5410000 - Communications	15,714	14,735	14,735	11,420	9,336	-5,399
5420000 - Freight & Postage Services	1,058	0	0	150	0	0
5430000 - Utility Services	427	0	0	0	0	0
5440000 - Rentals And Leases	6,480	20,000	20,000	1,647	20,000	0
5460000 - Repair & Maintenance Svcs	0	276,805	290,374	167,779	768,758	491,953
5462200 - Repair & Maint-Auto Direct	0	0	1,940	1,940	0	0
5470000 - Printing And Binding	0	0	0	6,348	0	0
5480000 - Promotional Activities	0	0	5,000	0	5,000	5,000
5490000 - Oth Current Chgs & Obligations	5,980	53,816,386	10,621,386	1,500	9,789,947	-44,026,439
5511000 - Office Supplies	28,419	20,000	20,000	4,954	20,000	0
5512000 - Office Equipment	5,749	0	14,625	15,099	0	0
5520000 - Operating Supplies	72,278	49,133	84,258	11,223	73,477	24,344
5520010 - Computer Software	0	0	1,495	0	9,927	9,927
5520020 - Computer Hardware, Non-Capital	8,625	0	0	986	0	0
5521005 - Gas & Oil-Direct	0	0	0	35	0	0
5522000 - Chemicals	0	68,000	61,117	61,117	61,856	-6,144
5523000 - Protective Clothing	196	0	0	0	0	0
5526000 - Clothing	913	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	6,044	0	58,889	2,339	56,549	56,549

156 – FEDERAL AND STATE GRANTS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	961	0	0	0	0	0
5550000 - Training	8,364	157,325	92,277	21,550	70,727	-86,598
Operating Expenses:	\$925,039	\$57,153,217	\$24,142,998	\$664,251	\$22,296,754	-\$34,856,463
Capital Outlay:						
5640000 - Machinery & Equipment	19,505	1,573	9,545	7,183	0	-1,573
5650000 - Construction In Progress	18,574,564	94,897,564	160,662,840	63,339,303	118,408,852	23,511,288
5680010 - Computer Software, Capital	0	0	13,585	0	13,585	13,585
Capital Outlay:	\$18,594,069	\$94,899,137	\$160,685,970	\$63,346,485	\$118,422,437	\$23,523,300
Debt Service:						
5710004 - Principal - Lessee	5,331	0	0	0	0	0
5720004 - Interest-Lessee	63	0	0	0	0	0
Debt Service:	\$5,393	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	17,648	1,702	21,074	1,702	2,693,361	2,691,659
5811000-Aids To Gov't Agencies	0	30,050	30,050	0	0	-30,050
5820000 - Aids To Private Organization	1,681,704	2,856,340	2,747,728	123,269	2,135,555	-720,785
5820004 - AIDS TO NON-PROFITS ORG	1,378,612	0	0	245,160	264,840	264,840
5830003 - Rent Assistance	3,835,168	0	0	0	0	0
5830005 - Utilities Assistance	239,673	0	0	0	0	0
Grants and Aids:	\$7,152,805	\$2,888,092	\$2,798,852	\$370,132	\$5,093,756	\$2,205,664
Transfers Out:						
5910705 - Transfers out-Sheriff	0	99,433	131,992	0	62,058	-37,375
Transfers Out:	\$0	\$99,433	\$131,992	\$0	\$62,058	-\$37,375
TOTAL EXPENDITURES:	\$28,641,842	\$164,426,968	\$197,161,912	\$67,088,795	\$152,024,813	-\$12,402,155

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by Osceola County, the Osceola County School District, the City of Kissimmee, and the City of St. Cloud for public safety and supporting agency communications.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were revised per the Policy**

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as Orlando Utilities Commission, Osceola Heritage Park, City of St. Cloud, City of Kissimmee, Toho Water Authority, and the Osceola School District, who pay for the service they receive. Interfund transfers from other BOCC funds provide an additional revenue source for the use of the 800 MHz radios. Additional revenues include Interest, Rents and Royalties, Lease Proceeds, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue estimates were revised**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 1,051,288	\$ 1,141,642	\$ 1,141,463	\$ (179)	\$ 90,175
Judgment, Fines & Forfeits	\$ 307,606	\$ 280,000	\$ 280,000	\$ 0	\$ (27,606)
Miscellaneous Revenues	\$ 30,644	\$ 30,644	\$ 30,644	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(69,477)	\$(72,614)	\$(72,605)	\$ 9	\$(3,128)
Subtotal:	\$ 1,320,061	\$ 1,379,672	\$ 1,379,502	\$ (170)	\$ 59,441
Transfers In	\$ 1,505,024	\$ 1,707,098	\$ 1,707,098	\$ 0	\$ 202,074
Other Sources	\$ 0	\$ 26,243	\$ 26,243	\$ 0	\$ 26,243
Fund Balance	\$ 756,356	\$ 692,723	\$ 797,652	\$ 104,929	\$ 41,296
REVENUES TOTAL:	\$ 3,581,441	\$ 3,805,736	\$ 3,910,495	\$ 104,759	\$ 329,054
EXPENDITURES:					
Personnel Services	\$ 352,304	\$ 350,497	\$ 354,579	\$ 4,082	\$ 2,275
Operating Expenses	\$ 2,325,125	\$ 2,524,138	\$ 2,508,888	\$ (15,250)	\$ 183,763
Capital Outlay	\$ 155,629	\$ 181,479	\$ 286,408	\$ 104,929	\$ 130,779
Subtotal:	\$ 2,833,058	\$ 3,056,114	\$ 3,149,875	\$ 93,761	\$ 316,817
Transfers Out	\$ 128,228	\$ 199,254	\$ 199,254	\$ 0	\$ 71,026
Reserves - Operating	\$ 620,155	\$ 550,368	\$ 561,366	\$ 10,998	\$ (58,789)
EXPENDITURES TOTAL:	\$ 3,581,441	\$ 3,805,736	\$ 3,910,495	\$ 104,759	\$ 329,054

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	150,623	226,198	226,198	159,570	235,053	8,855
5120002 - Disaster Relief	4,125	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,113	-4,113	0	-4,266	-153
5140000 - Overtime	9,502	8,743	8,743	9,985	8,743	0
5140003 - Overtime- Disaster Relief	1,389	0	0	0	0	0
5150300 - Class C Meals	0	0	0	5	0	0
5160000 - Compensated Annual Leave	12,352	0	0	10,994	0	0
5160010 - Compensated Ann Leave Payoff	2,044	0	0	0	0	0
5160020 - Compensated Admin Leave	577	0	0	537	0	0
5170000 - Compensated Sick Leave	3,409	0	0	4,731	0	0
5170010 - Compensated Sick Leave Payoff	4,293	0	0	2,479	0	0
5210000 - Fica Taxes	13,654	17,974	17,974	13,754	18,652	678
5220000 - Retirement Contributions	24,906	35,577	35,577	27,220	37,015	1,438
5230000 - Health Insurance	36,008	61,252	61,252	36,642	53,142	-8,110
5231000 - Life Insurance	159	241	241	168	250	9
5232000 - Dental Insurance	725	1,050	1,050	782	1,156	106
5233000 - Lt Disability Insurance	251	376	376	255	391	15
5233100 - St Disability Insurance	376	679	679	381	703	24
5240000 - Workers' Compensation	3,789	4,327	4,327	3,497	3,740	-587
Personnel Services:	\$268,183	\$352,304	\$352,304	\$271,000	\$354,579	\$2,275
Operating Expenses:						
5310000 - Professional Services	201,431	207,474	207,474	190,184	213,699	6,225
5313000 - Legal & Engineering Svcs	0	100	100	0	0	-100
5340000 - Other Contractual Services	661	720	720	128	720	0
5340008 - Other Contractual Svc- Auction	269	0	0	0	0	0
5400000 - Travel And Per Diem	3,460	2,000	2,000	170	8,300	6,300
5410000 - Communications	24,225	31,220	31,220	23,227	31,360	140
5420000 - Freight & Postage Services	791	800	800	589	800	0
5430000 - Utility Services	94,181	96,096	96,096	68,471	119,096	23,000
5440000 - Rentals And Leases	67,587	72,048	72,048	70,946	74,996	2,948
5450000 - Insurance	52,799	80,087	80,087	80,087	60,539	-19,548
5460000 - Repair & Maintenance Svcs	1,729,841	1,782,132	1,963,468	1,675,618	1,950,040	167,908
5462000 - Rep & Maint-automotive	686	0	0	0	100	100
5462100 - Rep & Maint.-Sheriff's Site	0	2,000	2,000	655	1,200	-800
5470000 - Printing And Binding	256	0	0	20	0	0
5490501 - OH-Workers' Compensation	1,016	1,130	1,130	1,130	1,065	-65
5490502 - OH-Property & Liability Insurance	4,688	7,326	7,326	7,326	9,372	2,046
5490503 - OH-Dental Insurance	261	270	270	270	269	-1
5490504 - OH-Health Insurance	1,090	963	963	963	1,350	387
5490505 - OH-Life/AD&D, STD, LTD	194	221	221	221	207	-14
5490509 - OH-Fleet Oversight	388	341	341	341	993	652
5490510 - OH-Fleet Maint	160	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	708	708	708	2,007	1,299
5511000 - Office Supplies	866	900	900	797	900	0
5512000 - Office Equipment	29	500	500	173	500	0
5520000 - Operating Supplies	155	2,400	2,400	620	2,400	0
5520010 - Computer Software	8,432	10,000	10,000	8,030	10,000	0
5520020 - Computer Hardware, Non-Capital	0	1,500	1,500	0	0	-1,500

158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5521000 - Gas & Oil	2,309	19,500	19,500	1,618	10,800	-8,700
5521005 - Gas & Oil-Direct	0	0	0	47	0	0
5525000 - Tools	873	1,200	1,200	0	1,500	300
5526000 - Clothing	200	800	800	967	1,200	400
5540000 - Books,pubs,subs & Memberships	361	499	499	425	1,175	676
5541000 - Registration Fees	375	440	440	1,939	1,300	860
5550000 - Training	0	1,750	1,750	0	3,000	1,250
Operating Expenses:	\$2,197,583	\$2,325,125	\$2,506,461	\$2,135,672	\$2,508,888	\$183,763
Capital Outlay:						
5640000 - Machinery & Equipment	0	26,700	39,319	7,333	85,236	58,536
5640100 - Vehicles	0	0	0	0	26,243	26,243
5642000 - Communications Equipment	0	0	39,072	0	0	0
5650000 - Construction In Progress	0	128,929	173,929	69,000	174,929	46,000
Capital Outlay:	\$0	\$155,629	\$252,320	\$76,333	\$286,408	\$130,779
Transfers Out:						
5910001 - Tran Out-general Fund	347,201	128,228	128,228	128,228	199,254	71,026
Transfers Out:	\$347,201	\$128,228	\$128,228	\$128,228	\$199,254	\$71,026
Reserves - Operating:						
5990010 - Reserve For Cash	0	467,492	467,492	0	510,794	43,302
5990020 - Reserve For Contingency	0	152,663	66,420	0	50,572	-102,091
Reserves - Operating:	\$0	\$620,155	\$533,912	\$0	\$561,366	-\$58,789
TOTAL EXPENDITURES:	\$2,812,967	\$3,581,441	\$3,773,225	\$2,611,233	\$3,910,495	\$329,054

FUND 168 – SECTION 8 FUND

TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating increased due to rent increases**

REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue sources are Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **HUD allocation was adjusted due to revised estimates of other current charges as this is a reimbursable fund**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

168-SECTION 8 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Intergovernmental Revenue	\$ 24,043,517	\$ 26,045,129	\$ 30,641,469	\$ 4,596,340	\$ 6,597,952
Miscellaneous Revenues	\$ 79,452	\$ 151,584	\$ 151,584	\$ 0	\$ 72,132
Subtotal:	\$ 24,122,969	\$ 26,196,713	\$ 30,793,053	\$ 4,596,340	\$ 6,670,084
Other Sources	\$ 42,504	\$ 0	\$ 0	\$ 0	\$(42,504)
Fund Balance	\$ 3,469,484	\$ 5,179,490	\$ 4,528,471	\$(651,019)	\$ 1,058,987
REVENUES TOTAL:	\$ 27,634,957	\$ 31,376,203	\$ 35,321,524	\$ 3,945,321	\$ 7,686,567
EXPENDITURES:					
Personnel Services	\$ 1,041,724	\$ 1,122,574	\$ 1,136,762	\$ 14,188	\$ 95,038
Operating Expenses	\$ 26,378,729	\$ 30,166,932	\$ 34,098,065	\$ 3,931,133	\$ 7,719,336
Capital Outlay	\$ 42,504	\$ 0	\$ 0	\$ 0	\$(42,504)
Debt Service	\$ 0	\$ 9,798	\$ 9,798	\$ 0	\$ 9,798
Grants and Aids	\$ 100,000	\$ 0	\$ 0	\$ 0	\$(100,000)
Subtotal:	\$ 27,562,957	\$ 31,299,304	\$ 35,244,625	\$ 3,945,321	\$ 7,681,668
Transfers Out	\$ 72,000	\$ 72,000	\$ 72,000	\$ 0	\$ 0
Reserves - Debt	\$ 0	\$ 4,899	\$ 4,899	\$ 0	\$ 4,899
EXPENDITURES TOTAL:	\$ 27,634,957	\$ 31,376,203	\$ 35,321,524	\$ 3,945,321	\$ 7,686,567

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

168 – SECTION 8 FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	558,084	699,306	699,306	519,241	767,178	67,872
5130001 - Vacancy Factor	0	-12,323	-12,323	0	-13,513	-1,190
5140000 - Overtime	2,724	5,000	5,000	4,631	5,000	0
5150300 - Class C Meals	31	0	0	68	0	0
5160000 - Compensated Annual Leave	28,187	0	0	25,356	0	0
5160010 - Compensated Ann Leave Payoff	7,782	0	0	6,119	0	0
5160020 - Compensated Admin Leave	3,103	0	0	2,093	0	0
5170000 - Compensated Sick Leave	28,047	0	0	11,403	0	0
5170010 - Compensated Sick Leave Payoff	2,968	0	0	2,365	0	0
5210000 - Fica Taxes	45,764	53,878	53,878	42,531	59,072	5,194
5220000 - Retirement Contributions	77,893	95,574	95,574	77,783	105,245	9,671
5230000 - Health Insurance	155,943	187,497	187,497	128,694	201,816	14,319
5231000 - Life Insurance	616	712	712	575	781	69
5232000 - Dental Insurance	3,850	4,607	4,607	3,675	4,882	275
5233000 - Lt Disability Insurance	964	1,125	1,125	871	1,235	110
5233100 - St Disability Insurance	1,445	2,040	2,040	1,304	2,236	196
5240000 - Workers' Compensation	3,168	4,308	4,308	2,637	2,830	-1,478
5250000 - Unemployment Compensation	0	0	0	3,300	0	0
5270000 - Community Service Leave	240	0	0	0	0	0
Personnel Services:	\$920,808	\$1,041,724	\$1,041,724	\$832,646	\$1,136,762	\$95,038
Operating Expenses:						
5310000 - Professional Services	23,670	1,000	1,000	60	11,000	10,000
5320000 - Accounting & Auditing Svcs	3,960	4,000	4,000	0	6,000	2,000
5340000 - Other Contractual Services	5,889	20,000	20,000	5,249	20,000	0
5400000 - Travel And Per Diem	2,344	9,000	9,000	6,930	9,000	0
5410000 - Communications	5,500	4,000	4,000	2,307	4,000	0
5420000 - Freight & Postage Services	6,684	5,000	5,000	5,534	5,000	0
5440000 - Rentals And Leases	3,585	7,000	7,000	2,129	7,000	0
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	509	1,000	1,000	306	460	-540
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	1,132	2,500	2,500
5470000 - Printing And Binding	978	500	500	327	500	0
5480000 - Promotional Activities	2,500	5,000	5,000	4,340	5,000	0
5488000 - Promotional-ads/media Buys	3,406	1,000	1,000	1,128	1,000	0
5490000 - Oth Current Chgs & Obligations	3,115,434	6,243,267	7,702,940	3,215,917	9,123,271	2,880,004
5490014 - Security Deposits	0	0	0	51,296	100,000	100,000
5490022 - Preliminary Fees	0	10,000	10,000	0	0	-10,000
5490023 - Service Fees	77,420	8,662	8,662	21,500	11,500	2,838
5491000 - Other Government Agencies	18,024,955	20,000,000	20,000,000	18,182,031	24,730,284	4,730,284
5511000 - Office Supplies	14,851	24,000	24,000	21,804	24,000	0
5512000 - Office Equipment	0	500	500	950	500	0
5520000 - Operating Supplies	3,138	8,500	8,500	2,735	8,500	0
5520011 - Computer Software, SAAS	0	0	0	1,318	0	0
5520020 - Computer Hardware, Non-Capital	0	2,500	2,500	0	2,500	0
5521000 - Gas & Oil	3,362	3,000	3,000	2,274	5,250	2,250
5540000 - Books,pubs,subs & Memberships	419	500	500	2,217	500	0
5541000 - Registration Fees	1,329	10,000	10,000	1,973	10,000	0
5550000 - Training	650	10,000	10,000	7,862	10,000	0

168 – SECTION 8 FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:	\$21,300,585	\$26,378,729	\$27,838,402	\$21,541,320	\$34,098,065	\$7,719,336
Capital Outlay:						
5640100 - Vehicles	0	42,504	42,504	0	0	-42,504
Capital Outlay:	\$0	\$42,504	\$42,504	\$0	\$0	-\$42,504
Debt Service:						
5710000 - Principal	0	0	0	0	7,896	7,896
5720000 - Interest	0	0	0	0	1,902	1,902
Debt Service:	\$0	\$0	\$0	\$0	\$9,798	\$9,798
Grants and Aids:						
5830003 - Rent Assistance	0	100,000	100,000	0	0	-100,000
Grants and Aids:	\$0	\$100,000	\$100,000	\$0	\$0	-\$100,000
Transfers Out:						
5910251 - Transfer Out - Public Imp Rev Bonds	72,192	72,000	72,000	72,000	72,000	0
Transfers Out:	\$72,192	\$72,000	\$72,000	\$72,000	\$72,000	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	4,899	4,899
Reserves - Debt:	\$0	\$0	\$0	\$0	\$4,899	\$4,899
TOTAL EXPENDITURES:	\$22,293,585	\$27,634,957	\$29,094,630	\$22,445,966	\$35,321,524	\$7,686,567

FUND 177 – FIRE IMPACT FEE

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 2017-96 and can only be used as directed by the Ordinance for needs related to new growth.

REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. This Fund is also supported by Interest and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

177-FIRE IMPACT FEE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 3,502,205	\$ 1,850,000	\$ 1,850,000	\$ 0	\$(1,652,205)
Less 5% Statutory Reduction	\$(175,110)	\$(92,500)	\$(92,500)	\$ 0	\$ 82,610
Subtotal:	\$ 3,327,095	\$ 1,757,500	\$ 1,757,500	\$ 0	\$(1,569,595)
Fund Balance	\$ 4,606,733	\$ 0	\$ 5,803,056	\$ 5,803,056	\$ 1,196,323
REVENUES TOTAL:	\$ 7,933,828	\$ 1,757,500	\$ 7,560,556	\$ 5,803,056	\$(373,272)
EXPENDITURES:					
Operating Expenses	\$ 10,000	\$ 11,114	\$ 11,114	\$ 0	\$ 1,114
Capital Outlay	\$ 7,667,549	\$ 0	\$ 5,803,056	\$ 5,803,056	\$(1,864,493)
Subtotal:	\$ 7,677,549	\$ 11,114	\$ 5,814,170	\$ 5,803,056	\$(1,863,379)
Transfers Out	\$ 218,239	\$ 681,144	\$ 681,144	\$ 0	\$ 462,905
Reserves - Operating	\$ 38,040	\$ 2,963	\$ 2,963	\$ 0	\$(35,077)
Reserves - Capital	\$ 0	\$ 1,062,279	\$ 1,062,279	\$ 0	\$ 1,062,279
EXPENDITURES TOTAL:	\$ 7,933,828	\$ 1,757,500	\$ 7,560,556	\$ 5,803,056	\$(373,272)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

177 – FIRE IMPACT FEE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310006 - Legal Fees	41,200	0	10,000	5,250	0	0
5340000 - Other Contractual Services	5,806	10,000	10,000	15,508	11,114	1,114
5490500 - Reimbursement Of Py Revenue	11,916	0	0	1,564	0	0
Operating Expenses:	\$58,922	\$10,000	\$20,000	\$22,322	\$11,114	\$1,114
Capital Outlay:						
5650000 - Construction In Progress	10,620,350	7,667,549	7,561,737	581,057	5,803,056	-1,864,493
Capital Outlay:	\$10,620,350	\$7,667,549	\$7,561,737	\$581,057	\$5,803,056	-\$1,864,493
Transfers Out:						
5910001 - Tran Out-general Fund	70,508	218,239	218,239	218,239	681,144	462,905
Transfers Out:	\$70,508	\$218,239	\$218,239	\$218,239	\$681,144	\$462,905
Reserves - Operating:						
5990010 - Reserve For Cash	0	38,040	38,040	0	1,852	-36,188
5990020 - Reserve For Contingency	0	0	0	0	1,111	1,111
Reserves - Operating:	\$0	\$38,040	\$38,040	\$0	\$2,963	-\$35,077
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	366,149	0	1,062,279	1,062,279
Reserves - Capital:	\$0	\$0	\$366,149	\$0	\$1,062,279	\$1,062,279
TOTAL EXPENDITURES:	\$10,749,780	\$7,933,828	\$8,204,165	\$821,619	\$7,560,556	-\$373,272

FUND 178 – PARKS IMPACT FEE

TRENDS & ISSUES

The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth-related impact fees that the County currently levies on developments affecting the County’s park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The Parks Impact Fee Ordinance and program was revised in FY19 which resulted in an increase in the fees and a redesign of the program. The most significant revision resulted in a reduction to just three zones to aid in the management, oversight, and success of the program.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted as a result of the adjustment to Fund Balance**

REVENUES

The main revenue source is from impact fees collected on new developments and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

178-PARKS IMPACT FEE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 12,891,770	\$ 9,060,826	\$ 9,060,826	\$ 0	\$(3,830,944)
Less 5% Statutory Reduction	\$(644,589)	\$(453,041)	\$(453,041)	\$ 0	\$ 191,548
Subtotal:	\$ 12,247,181	\$ 8,607,785	\$ 8,607,785	\$ 0	\$(3,639,396)
Fund Balance	\$ 29,297,781	\$ 11,554,979	\$ 45,375,628	\$ 33,820,649	\$ 16,077,847
REVENUES TOTAL:	\$ 41,544,962	\$ 20,162,764	\$ 53,983,413	\$ 33,820,649	\$ 12,438,451
EXPENDITURES:					
Operating Expenses	\$ 3,253,438	\$ 3,253,438	\$ 3,253,438	\$ 0	\$ 0
Capital Outlay	\$ 25,081,452	\$ 7,285,006	\$ 39,822,224	\$ 32,537,218	\$ 14,740,772
Subtotal:	\$ 28,334,890	\$ 10,538,444	\$ 43,075,662	\$ 32,537,218	\$ 14,740,772
Transfers Out	\$ 71,189	\$ 90,727	\$ 90,727	\$ 0	\$ 19,538
Reserves - Capital	\$ 13,138,883	\$ 7,541,204	\$ 8,824,635	\$ 1,283,431	\$(4,314,248)
Reserves - Assigned	\$ 0	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 1,500,000
Reserves - Restricted	\$ 0	\$ 492,389	\$ 492,389	\$ 0	\$ 492,389
EXPENDITURES TOTAL:	\$ 41,544,962	\$ 20,162,764	\$ 53,983,413	\$ 33,820,649	\$ 12,438,451

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

178-PARKS IMPACT FEE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	0	2,240	0	0
5310006 - Legal Fees	7,570	0	0	2,667	0	0
5340000 - Other Contractual Services	24,361	49,409	49,409	79,801	49,409	0
5490000 - Oth Current Chgs & Obligations	3,349,503	2,934,029	2,934,029	1,731,781	2,934,029	0
5490500 - Reimbursement Of Py Revenue	30,885	270,000	270,000	49,466	270,000	0
Operating Expenses:	\$3,412,319	\$3,253,438	\$3,253,438	\$1,865,955	\$3,253,438	\$0
Capital Outlay:						
5650000 - Construction In Progress	1,668,404	25,081,452	31,916,030	1,368,724	39,822,224	14,740,772
Capital Outlay:	\$1,668,404	\$25,081,452	\$31,916,030	\$1,368,724	\$39,822,224	\$14,740,772
Transfers Out:						
5910001 - Tran Out-general Fund	55,079	71,189	71,189	71,189	90,727	19,538
Transfers Out:	\$55,079	\$71,189	\$71,189	\$71,189	\$90,727	\$19,538
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	13,138,883	14,669,251	0	8,824,635	-4,314,248
Reserves - Capital:	\$0	\$13,138,883	\$14,669,251	\$0	\$8,824,635	-\$4,314,248
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	0	0	1,500,000	1,500,000
Reserves - Assigned:	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	580,000	0	492,389	492,389
Reserves - Restricted:	\$0	\$0	\$580,000	\$0	\$492,389	\$492,389
TOTAL EXPENDITURES:	\$5,135,802	\$41,544,962	\$50,489,908	\$3,305,868	\$53,983,413	\$12,438,451

FUND 180 – INMATE WELFARE FUND

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. Some of the services provided by the Inmate Welfare Fund include a jail ministry program, recreational equipment, supplies, GED tests, and research materials to those requiring detention or supervision in Osceola County.

REVENUES

The County contracts with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, video visitation, charges for printing services, Interest, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

180-INMATE WELFARE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 81,525	\$ 69,421	\$ 69,421	\$ 0	\$(12,104)
Miscellaneous Revenues	\$ 738,493	\$ 738,493	\$ 738,493	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(4,077)	\$(3,471)	\$(3,471)	\$ 0	\$ 606
Subtotal:	\$ 815,941	\$ 804,443	\$ 804,443	\$ 0	\$(11,498)
Fund Balance	\$ 2,337,456	\$ 2,464,984	\$ 2,464,984	\$ 0	\$ 127,528
REVENUES TOTAL:	\$ 3,153,397	\$ 3,269,427	\$ 3,269,427	\$ 0	\$ 116,030
EXPENDITURES:					
Personnel Services	\$ 218,787	\$ 225,601	\$ 222,163	\$(3,438)	\$ 3,376
Operating Expenses	\$ 990,503	\$ 985,740	\$ 986,111	\$ 371	\$(4,392)
Capital Outlay	\$ 25,000	\$ 25,000	\$ 25,000	\$ 0	\$ 0
Subtotal:	\$ 1,234,290	\$ 1,236,341	\$ 1,233,274	\$(3,067)	\$(1,016)
Transfers Out	\$ 94,676	\$ 102,840	\$ 102,840	\$ 0	\$ 8,164
Reserves - Operating	\$ 347,725	\$ 349,032	\$ 352,099	\$ 3,067	\$ 4,374
Reserves - Stability	\$ 1,476,706	\$ 1,581,214	\$ 1,581,214	\$ 0	\$ 104,508
EXPENDITURES TOTAL:	\$ 3,153,397	\$ 3,269,427	\$ 3,269,427	\$ 0	\$ 116,030

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

180 - INMATE WELFARE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	81,014	141,933	141,933	89,431	146,638	4,705
5130001 - Vacancy Factor	0	-2,502	-2,502	0	-2,584	-82
5140000 - Overtime	-134	1,000	1,000	5,223	1,000	0
5160000 - Compensated Annual Leave	5,173	0	0	3,068	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,934	0	0
5170000 - Compensated Sick Leave	3,020	0	0	1,263	0	0
5210000 - Fica Taxes	6,631	10,936	10,936	7,524	11,295	359
5220000 - Retirement Contributions	13,864	22,588	22,588	17,496	23,416	828
5230000 - Health Insurance	18,948	40,143	40,143	19,046	37,964	-2,179
5231000 - Life Insurance	91	146	146	91	150	4
5232000 - Dental Insurance	658	949	949	616	1,023	74
5233000 - Lt Disability Insurance	142	229	229	136	237	8
5233100 - St Disability Insurance	214	413	413	204	427	14
5240000 - Workers' Compensation	2,989	2,952	2,952	2,716	2,597	-355
Personnel Services:	\$132,610	\$218,787	\$218,787	\$148,749	\$222,163	\$3,376
Operating Expenses:						
5310000 - Professional Services	61,609	111,000	111,000	67,509	177,856	66,856
5340000 - Other Contractual Services	290,530	351,270	351,270	239,883	287,541	-63,729
5430000 - Utility Services	8,968	9,600	9,600	8,911	9,604	4
5440000 - Rentals And Leases	911	994	994	982	994	0
5450000 - Insurance	872	1,250	1,250	1,250	1,302	52
5460000 - Repair & Maintenance Svcs	13,244	13,900	13,900	11,883	13,000	-900
5460010 - Repairs & Maint Software	0	0	0	0	1,262	1,262
5490011 - Cash over/shorts	-1	0	0	0	0	0
5490501 - OH-Workers' Compensation	608	1,014	1,014	1,014	939	-75
5490502 - OH-Property & Liability Insurance	77	114	114	114	202	88
5490503 - OH-Dental Insurance	156	243	243	243	237	-6
5490504 - OH-Health Insurance	652	864	864	864	1,191	327
5490505 - OH-Life/AD&D, STD, LTD	116	198	198	198	183	-15
5511000 - Office Supplies	12,887	19,556	19,556	7,833	21,000	1,444
5512000 - Office Equipment	5,598	43,000	43,000	0	10,000	-33,000
5520000 - Operating Supplies	146,457	418,000	418,000	127,669	450,000	32,000
5540000 - Books,pubs,subs & Memberships	15,358	19,500	19,500	3,966	10,800	-8,700
Operating Expenses:	\$558,042	\$990,503	\$990,503	\$472,318	\$986,111	-\$4,392
Capital Outlay:						
5640000 - Machinery & Equipment	14,037	25,000	25,000	0	25,000	0
Capital Outlay:	\$14,037	\$25,000	\$25,000	\$0	\$25,000	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	75,521	94,676	94,676	94,676	102,840	8,164
Transfers Out:	\$75,521	\$94,676	\$94,676	\$94,676	\$102,840	\$8,164
Reserves - Operating:						
5990010 - Reserve For Cash	0	217,328	299,106	0	221,212	3,884
5990020 - Reserve For Contingency	0	130,397	212,174	0	130,887	490
Reserves - Operating:	\$0	\$347,725	\$511,280	\$0	\$352,099	\$4,374
Reserves - Stability:						

180 - INMATE WELFARE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,476,706	2,057,484	0	1,581,214	104,508
Reserves - Stability:	\$0	\$1,476,706	\$2,057,484	\$0	\$1,581,214	\$104,508
TOTAL EXPENDITURES:	\$780,210	\$3,153,397	\$3,897,730	\$715,743	\$3,269,427	\$116,030

FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY

TRENDS & ISSUES

The Road Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County’s transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor.

REVENUES

The revenue sources are Fund Balance and Interest.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

187-ROAD IMPACT FEE POINCIANA OVERLAY FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Fund Balance	\$ 477,873	\$ 498,773	\$ 498,773	\$ 0	\$ 20,900
REVENUES TOTAL:	\$ 477,873	\$ 498,773	\$ 498,773	\$ 0	\$ 20,900
<u>EXPENDITURES:</u>					
Reserves - Capital	\$ 477,873	\$ 498,773	\$ 498,773	\$ 0	\$ 20,900
EXPENDITURES TOTAL:	\$ 477,873	\$ 498,773	\$ 498,773	\$ 0	\$ 20,900

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

187 – ROAD IMPACT FEE POINCIANA OVERLAY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	477,873	496,852	0	498,773	20,900
Reserves - Capital:	\$0	\$477,873	\$496,852	\$0	\$498,773	\$20,900
TOTAL EXPENDITURES:	\$0	\$477,873	\$496,852	\$0	\$498,773	\$20,900

FUND 189 – SECOND LOCAL OPTION FUEL TAX

TRENDS & ISSUES

The Second Local Option Fuel Tax (LOFT) Fund includes revenues from a 5-cent tax per gallon on motor fuel.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses decreased due to the revised amount for the LYNX partner agreement**

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5-cent tax per gallon on motor fuel. Tax revenues are projected to increase; however, they will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. Other sources of revenue include Fund Balance and Transfer In from the General Fund to support operations.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers In decreased due to the reduced amount for the LYNX partner agreement**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Other Taxes	\$ 8,694,044	\$ 9,186,632	\$ 9,186,632	\$ 0	\$ 492,588
<u>Less 5% Statutory Reduction</u>	<u>\$(434,702)</u>	<u>\$(459,332)</u>	<u>\$(459,332)</u>	<u>\$ 0</u>	<u>\$(24,630)</u>
Subtotal:	\$ 8,259,342	\$ 8,727,300	\$ 8,727,300	\$ 0	\$ 467,958
Transfers In	\$ 2,213,464	\$ 5,770,151	\$ 4,678,608	\$(1,091,543)	\$ 2,465,144
<u>Fund Balance</u>	<u>\$ 2,311,868</u>	<u>\$ 977,377</u>	<u>\$ 977,377</u>	<u>\$ 0</u>	<u>\$(1,334,491)</u>
REVENUES TOTAL:	<u>\$ 12,784,674</u>	<u>\$ 15,474,828</u>	<u>\$ 14,383,285</u>	<u>\$(1,091,543)</u>	<u>\$ 1,598,611</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 12,761,930</u>	<u>\$ 15,445,848</u>	<u>\$ 14,354,305</u>	<u>\$(1,091,543)</u>	<u>\$ 1,592,375</u>
Subtotal:	\$ 12,761,930	\$ 15,445,848	\$ 14,354,305	\$(1,091,543)	\$ 1,592,375
<u>Transfers Out</u>	<u>\$ 22,744</u>	<u>\$ 28,980</u>	<u>\$ 28,980</u>	<u>\$ 0</u>	<u>\$ 6,236</u>
EXPENDITURES TOTAL:	<u>\$ 12,784,674</u>	<u>\$ 15,474,828</u>	<u>\$ 14,383,285</u>	<u>\$(1,091,543)</u>	<u>\$ 1,598,611</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

189 – SECOND LOCAL OPTION FUEL TAX

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	11,409,639	12,761,930	12,761,930	12,757,721	14,354,305	1,592,375
Operating Expenses:	\$11,409,639	\$12,761,930	\$12,761,930	\$12,757,721	\$14,354,305	\$1,592,375
Transfers Out:						
5910001 - Tran Out-general Fund	23,649	22,744	22,744	22,744	28,980	6,236
Transfers Out:	\$23,649	\$22,744	\$22,744	\$22,744	\$28,980	\$6,236
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	313,834	0	0	0
Reserves - Operating:	\$0	\$0	\$313,834	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$11,433,288	\$12,784,674	\$13,098,508	\$12,780,465	\$14,383,285	\$1,598,611

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT FUND

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects being moved from another funding source, which was offset by a reduction in Reserves for Capital Undesignated**

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construction Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 23,644,031	\$ 15,889,967	\$ 31,805,072	\$ 15,915,105	\$ 8,161,041
Less 5% Statutory Reduction	<u>\$(372,583)</u>	<u>\$(794,498)</u>	<u>\$(794,498)</u>	<u>\$ 0</u>	<u>\$(421,915)</u>
Subtotal:	\$ 23,271,448	\$ 15,095,469	\$ 31,010,574	\$ 15,915,105	\$ 7,739,126
Fund Balance	\$ 28,365,411	\$ 11,817,173	\$ 35,230,422	\$ 23,413,249	\$ 6,865,011
REVENUES TOTAL:	<u>\$ 51,636,859</u>	<u>\$ 26,912,642</u>	<u>\$ 66,240,996</u>	<u>\$ 39,328,354</u>	<u>\$ 14,604,137</u>
EXPENDITURES:					
Operating Expenses	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0	\$ 0
Capital Outlay	<u>\$ 42,551,735</u>	<u>\$ 7,357,209</u>	<u>\$ 53,685,562</u>	<u>\$ 46,328,353</u>	<u>\$ 11,133,827</u>
Subtotal:	\$ 42,611,735	\$ 7,417,209	\$ 53,745,562	\$ 46,328,353	\$ 11,133,827
Transfers Out	\$ 31,957	\$ 94,787	\$ 94,787	\$ 0	\$ 62,830
Reserves - Capital	<u>\$ 8,993,167</u>	<u>\$ 19,400,646</u>	<u>\$ 12,400,647</u>	<u>\$(6,999,999)</u>	<u>\$ 3,407,480</u>
EXPENDITURES TOTAL:	<u>\$ 51,636,859</u>	<u>\$ 26,912,642</u>	<u>\$ 66,240,996</u>	<u>\$ 39,328,354</u>	<u>\$ 14,604,137</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

190-MOBILITY FEE NORTHEAST DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	9,999	60,000	60,000	9,999	60,000	0
Operating Expenses:	\$9,999	\$60,000	\$60,000	\$9,999	\$60,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	6,645,951	42,551,735	46,161,320	6,792,821	53,685,562	11,133,827
Capital Outlay:	\$6,645,951	\$42,551,735	\$46,161,320	\$6,792,821	\$53,685,562	\$11,133,827
Transfers Out:						
5910001 - Tran Out-general Fund	183,434	31,957	31,957	31,957	94,787	62,830
Transfers Out:	\$183,434	\$31,957	\$31,957	\$31,957	\$94,787	\$62,830
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	8,993,167	5,081,482	0	12,400,647	3,407,480
Reserves - Capital:	\$0	\$8,993,167	\$5,081,482	\$0	\$12,400,647	\$3,407,480
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	534,000	0	0	0
Reserves - Restricted:	\$0	\$0	\$534,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$6,839,384	\$51,636,859	\$51,868,759	\$6,834,777	\$66,240,996	\$14,604,137

FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT FUND

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construction Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 10,325,395	\$ 5,172,664	\$ 9,109,322	\$ 3,936,658	\$(1,216,073)
Less 5% Statutory Reduction	<u>\$(323,162)</u>	<u>\$(258,633)</u>	<u>\$(258,633)</u>	<u>\$ 0</u>	<u>\$ 64,529</u>
Subtotal:	\$ 10,002,233	\$ 4,914,031	\$ 8,850,689	\$ 3,936,658	\$(1,151,544)
Fund Balance	<u>\$ 19,012,613</u>	<u>\$ 5,508,499</u>	<u>\$ 26,016,806</u>	<u>\$ 20,508,307</u>	<u>\$ 7,004,193</u>
REVENUES TOTAL:	<u>\$ 29,014,846</u>	<u>\$ 10,422,530</u>	<u>\$ 34,867,495</u>	<u>\$ 24,444,965</u>	<u>\$ 5,852,649</u>
EXPENDITURES:					
Operating Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	\$ 0
Capital Outlay	<u>\$ 17,112,760</u>	<u>\$ 932,776</u>	<u>\$ 25,377,741</u>	<u>\$ 24,444,965</u>	<u>\$ 8,264,981</u>
Subtotal:	\$ 17,132,760	\$ 952,776	\$ 25,397,741	\$ 24,444,965	\$ 8,264,981
Transfers Out	\$ 12,373	\$ 76,873	\$ 76,873	\$ 0	\$ 64,500
Reserves - Capital	<u>\$ 11,869,713</u>	<u>\$ 9,392,881</u>	<u>\$ 9,392,881</u>	<u>\$ 0</u>	<u>\$(2,476,832)</u>
EXPENDITURES TOTAL:	<u>\$ 29,014,846</u>	<u>\$ 10,422,530</u>	<u>\$ 34,867,495</u>	<u>\$ 24,444,965</u>	<u>\$ 5,852,649</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

191-MOBILITY FEE SOUTHEAST DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	40,068	20,000	20,000	9,999	20,000	0
Operating Expenses:	\$40,068	\$20,000	\$20,000	\$9,999	\$20,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	1,534,511	17,112,760	24,633,541	723,384	25,377,741	8,264,981
Capital Outlay:	\$1,534,511	\$17,112,760	\$24,633,541	\$723,384	\$25,377,741	\$8,264,981
Transfers Out:						
5910001 - Tran Out-general Fund	109,261	12,373	12,373	12,373	76,873	64,500
Transfers Out:	\$109,261	\$12,373	\$12,373	\$12,373	\$76,873	\$64,500
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,869,713	6,393,766	0	9,392,881	-2,476,832
Reserves - Capital:	\$0	\$11,869,713	\$6,393,766	\$0	\$9,392,881	-\$2,476,832
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	326,000	0	0	0
Reserves - Restricted:	\$0	\$0	\$326,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,683,840	\$29,014,846	\$31,385,680	\$745,756	\$34,867,495	\$5,852,649

FUND 192 – NORTHEAST INFRASTRUCTURE

IMPROVEMENT AREA

TRENDS & ISSUES

This Fund was established in FY23 by Ordinance No. 2022-129, to provide for the funding of the Northeast Infrastructure Improvement Plan through tax increment revenues. This funding will allow for the design, construction, and financing or refinancing of infrastructure improvements within the Northeast Infrastructure Improvement Plan area. Infrastructure improvements will provide for economic development, afford adequate and efficient traffic corridors, and establish transportation routes to handle current and future demands.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects being moved to another funding source, which was offset by a reduction in Reserves for Capital Undesignated**

REVENUES

The revenue sources for this Fund include a Transfer In of tax increment revenues from the General Fund, as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Transfers In	\$ 10,389,703	\$ 30,494,345	\$ 30,494,345	\$ 0	\$ 20,104,642
Fund Balance	\$ 0	\$ 10,389,203	\$ 10,389,203	\$ 0	\$ 10,389,203
REVENUES TOTAL:	\$ 10,389,703	\$ 40,883,548	\$ 40,883,548	\$ 0	\$ 30,493,845
EXPENDITURES:					
Operating Expenses	\$ 500	\$ 0	\$ 0	\$ 0	\$(500)
Capital Outlay	\$ 0	\$ 7,000,000	\$ 0	\$(7,000,000)	\$ 0
Subtotal:	\$ 500	\$ 7,000,000	\$ 0	\$(7,000,000)	\$(500)
Transfers Out	\$ 0	\$ 20,650,142	\$ 20,650,142	\$ 0	\$ 20,650,142
Reserves - Capital	\$ 10,389,203	\$ 13,233,406	\$ 20,233,406	\$ 7,000,000	\$ 9,844,203
EXPENDITURES TOTAL:	\$ 10,389,703	\$ 40,883,548	\$ 40,883,548	\$ 0	\$ 30,493,845

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	0	500	500	0	0	-500
Operating Expenses:	\$0	\$500	\$500	\$0	\$0	-\$500
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	20,650,142	20,650,142
Transfers Out:	\$0	\$0	\$0	\$0	\$20,650,142	\$20,650,142
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,389,203	10,389,203	0	20,233,406	9,844,203
Reserves - Capital:	\$0	\$10,389,203	\$10,389,203	\$0	\$20,233,406	\$9,844,203
TOTAL EXPENDITURES:	\$0	\$10,389,703	\$10,389,703	\$0	\$40,883,548	\$30,493,845

DEBT SERVICE FUNDS

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FUND 201 – LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 (Fund 234). This bond will sunset in October 2025.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses were adjusted due to updated Tax Collector Fee calculations, which were offset by Reserves - Debt**

REVENUES

Funding sources utilize dedicated Ad Valorem revenue, as well as Fund Balance, to provide for the debt services expenses.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

201-LIMITED G.O. REFUNDING BONDS, SERIES 2015 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,164,871	\$ 1,178,658	\$ 1,178,658	\$ 0	\$ 13,787
<u>Less 5% Statutory Reduction</u>	<u>\$(58,244)</u>	<u>\$(58,933)</u>	<u>\$(58,933)</u>	<u>\$ 0</u>	<u>\$(689)</u>
Subtotal:	\$ 1,106,627	\$ 1,119,725	\$ 1,119,725	\$ 0	\$ 13,098
<u>Fund Balance</u>	<u>\$ 1,139,372</u>	<u>\$ 1,148,318</u>	<u>\$ 1,148,318</u>	<u>\$ 0</u>	<u>\$ 8,946</u>
REVENUES TOTAL:	<u>\$ 2,245,999</u>	<u>\$ 2,268,043</u>	<u>\$ 2,268,043</u>	<u>\$ 0</u>	<u>\$ 22,044</u>
EXPENDITURES:					
Operating Expenses	\$ 28,907	\$ 24,619	\$ 23,574	\$(1,045)	\$(5,333)
<u>Debt Service</u>	<u>\$ 1,120,636</u>	<u>\$ 1,121,727</u>	<u>\$ 1,121,727</u>	<u>\$ 0</u>	<u>\$ 1,091</u>
Subtotal:	\$ 1,149,543	\$ 1,146,346	\$ 1,145,301	\$(1,045)	\$(4,242)
<u>Reserves - Debt</u>	<u>\$ 1,096,456</u>	<u>\$ 1,121,697</u>	<u>\$ 1,122,742</u>	<u>\$ 1,045</u>	<u>\$ 26,286</u>
EXPENDITURES TOTAL:	<u>\$ 2,245,999</u>	<u>\$ 2,268,043</u>	<u>\$ 2,268,043</u>	<u>\$ 0</u>	<u>\$ 22,044</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

201 – LIMITED G.O. REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	24,843	28,907	28,907	28,907	23,574	-5,333
Operating Expenses:	\$24,843	\$28,907	\$28,907	\$28,907	\$23,574	-\$5,333
Debt Service:						
5710000 - Principal	1,035,000	1,060,000	1,060,000	1,060,000	1,085,000	25,000
5720000 - Interest	83,986	60,636	60,636	60,635	36,727	-23,909
Debt Service:	\$1,118,986	\$1,120,636	\$1,120,636	\$1,120,635	\$1,121,727	\$1,091
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,096,456	1,096,456	0	1,117,317	20,861
5990034 - Bond Reserves - Other	0	0	0	0	5,425	5,425
Reserves - Debt:	\$0	\$1,096,456	\$1,096,456	\$0	\$1,122,742	\$26,286
TOTAL EXPENDITURES:	\$1,143,829	\$2,245,999	\$2,245,999	\$1,149,542	\$2,268,043	\$22,044

FUND 204 – TDT TAX BOND, SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center.

This Fund was partially refunded as approved by the Board and in accordance with the bond documents. The final payment was completed in FY22 and as a result, this Fund is being closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

204 – TDT TAX BOND, SERIES 2012					
	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

204 – TDT TAX BOND, SERIES 2012

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910247 - Tran Out - 247	1	0	1	0	0	0
Transfers Out:	\$1	\$0	\$1	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1	\$0	\$1	\$0	\$0	\$0

FUND 210 – WEST 192 PHASE IIC FUND

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete the installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage, and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds are scheduled to sunset in November 2033; however, the final payment occurred in FY24, ahead of the scheduled sunset, and the Fund will be closed in FY25.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers Out increased due to the revised Fund Balance projection**

REVENUES

The funding source for FY25 is Fund Balance, which will be transferred out to the West 192 MSBU Phase I Fund (Fund 155) at the time of Fund closure.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance estimates were revised**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

210-WEST 192 PHASE IIC FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 1,609	\$ 0	\$ 0	\$ 0	\$(1,609)
<u>Less 5% Statutory Reduction</u>	<u>\$(80)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 80</u>
Subtotal:	\$ 1,529	\$ 0	\$ 0	\$ 0	\$(1,529)
<u>Fund Balance</u>	<u>\$ 469,672</u>	<u>\$ 33,306</u>	<u>\$ 46,416</u>	<u>\$ 13,110</u>	<u>\$(423,256)</u>
REVENUES TOTAL:	<u>\$ 471,201</u>	<u>\$ 33,306</u>	<u>\$ 46,416</u>	<u>\$ 13,110</u>	<u>\$(424,785)</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 158,588</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(158,588)</u>
Subtotal:	\$ 158,588	\$ 0	\$ 0	\$ 0	\$(158,588)
<u>Transfers Out</u>	<u>\$ 312,613</u>	<u>\$ 33,306</u>	<u>\$ 46,416</u>	<u>\$ 13,110</u>	<u>\$(266,197)</u>
EXPENDITURES TOTAL:	<u>\$ 471,201</u>	<u>\$ 33,306</u>	<u>\$ 46,416</u>	<u>\$ 13,110</u>	<u>\$(424,785)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

210 – WEST 192 PHASE IIC FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	50,000	40,000	40,000	40,000	0	-40,000
5710001 - Princ. Early Redemption	310,000	110,000	110,000	110,000	0	-110,000
5720000 - Interest	26,438	7,088	7,088	7,591	0	-7,088
5730000 - Other Debt Service Costs	750	1,500	1,500	300	0	-1,500
Debt Service:	\$387,188	\$158,588	\$158,588	\$157,891	\$0	-\$158,588
Transfers Out:						
5910155 - Tran Out-w192 Phase I	0	312,613	312,613	312,613	46,416	-266,197
Transfers Out:	\$0	\$312,613	\$312,613	\$312,613	\$46,416	-\$266,197
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	34,835	0	0	0
Reserves - Debt:	\$0	\$0	\$34,835	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$387,188	\$471,201	\$506,036	\$470,504	\$46,416	-\$424,785

FUND 211 – SALES TAX REVENUE BONDS, SERIES 2015A

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

REVENUES

The funding sources for FY25 are a transfer in from the General Fund and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

211 - SALES TAX REVENUE BONDS, SERIES 2015A FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 7,875	\$ 0	\$ 0	\$ 0	\$(7,875)
Less 5% Statutory Reduction	\$(394)	\$ 0	\$ 0	\$ 0	\$ 394
Subtotal:	\$ 7,481	\$ 0	\$ 0	\$ 0	\$(7,481)
Transfers In	\$ 2,787,225	\$ 5,653,723	\$ 5,653,723	\$ 0	\$ 2,866,498
Fund Balance	\$ 2,606,573	\$ 2,036,240	\$ 2,036,240	\$ 0	\$(570,333)
REVENUES TOTAL:	\$ 5,401,279	\$ 7,689,963	\$ 7,689,963	\$ 0	\$ 2,288,684
EXPENDITURES:					
Debt Service	\$ 3,373,619	\$ 3,377,619	\$ 3,377,619	\$ 0	\$ 4,000
Subtotal:	\$ 3,373,619	\$ 3,377,619	\$ 3,377,619	\$ 0	\$ 4,000
Reserves - Debt	\$ 2,027,660	\$ 4,312,344	\$ 4,312,344	\$ 0	\$ 2,284,684
EXPENDITURES TOTAL:	\$ 5,401,279	\$ 7,689,963	\$ 7,689,963	\$ 0	\$ 2,288,684

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

211 – SALES TAX REVENUE BONDS, SERIES 2015A

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	595,000	635,000	635,000	635,000	665,000	30,000
5720000 - Interest	2,762,619	2,738,019	2,738,019	2,738,019	2,712,019	-26,000
5730000 - Other Debt Service Costs	593	600	600	593	600	0
Debt Service:	\$3,358,211	\$3,373,619	\$3,373,619	\$3,373,611	\$3,377,619	\$4,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,027,660	2,027,660	0	4,312,344	2,284,684
5990034 - Bond Reserves - Other	0	0	10,282	0	0	0
Reserves - Debt:	\$0	\$2,027,660	\$2,037,942	\$0	\$4,312,344	\$2,284,684
TOTAL EXPENDITURES:	\$3,358,211	\$5,401,279	\$5,411,561	\$3,373,611	\$7,689,963	\$2,288,684

FUND 239 – INFRASTRUCTURE SALES TAX REVENUE REFUNDING BONDS, SERIES 2011

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002. Final payment was completed in FY23 and, as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

239 – INFRASTRUCTURE SALES TAX REVENUE REFUNDING BONDS, SERIES 2011 FUND SUMMARY					
	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

239 – INFRASTRUCTURE SALES TAX REVENUE REFUNDING BONDS, SERIES 2011

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,600,000	0	0	0	0	0
5720000 - Interest	85,188	0	0	0	0	0
Debt Service:	\$3,685,188	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910306 - Tran Out-local Opt Infra Sales	304	0	1	0	0	0
Transfers Out:	\$304	\$0	\$1	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,685,491	\$0	\$1	\$0	\$0	\$0

FUND 240 – TDT REFUNDING & IMPROVEMENT BONDS, SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was refunded in FY22 and the remaining funds were transferred to Fund 252 – Debt Services TDT Revenue Refunding Bond, Series 2022; as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

240 – TDT REFUNDING & IMPROVEMENT BONDS, SERIES 2012 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

240 – TDT REFUNDING & IMPROVEMENT BONDS, SERIES 2012

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910252 - Transfer Out - TDT Revenue Refundi	731,393	0	1	0	0	0
Transfers Out:	\$731,393	\$0	\$1	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$731,393	\$0	\$1	\$0	\$0	\$0

FUND 241 – INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest, and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

REVENUES

The funding source is Fund Balance.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 15,206	\$ 0	\$ 0	\$ 0	\$(15,206)
<u>Less 5% Statutory Reduction</u>	<u>\$(760)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 760</u>
Subtotal:	\$ 14,446	\$ 0	\$ 0	\$ 0	\$(14,446)
Transfers In	\$ 5,193,730	\$ 0	\$ 0	\$ 0	\$(5,193,730)
<u>Fund Balance</u>	<u>\$ 5,068,176</u>	<u>\$ 5,137,591</u>	<u>\$ 5,137,591</u>	<u>\$ 0</u>	<u>\$ 69,415</u>
REVENUES TOTAL:	<u>\$ 10,276,352</u>	<u>\$ 5,137,591</u>	<u>\$ 5,137,591</u>	<u>\$ 0</u>	<u>\$(5,138,761)</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,139,456</u>	<u>\$ 5,137,591</u>	<u>\$ 5,137,591</u>	<u>\$ 0</u>	<u>\$(1,865)</u>
Subtotal:	\$ 5,139,456	\$ 5,137,591	\$ 5,137,591	\$ 0	\$(1,865)
<u>Reserves - Debt</u>	<u>\$ 5,136,896</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(5,136,896)</u>
EXPENDITURES TOTAL:	<u>\$ 10,276,352</u>	<u>\$ 5,137,591</u>	<u>\$ 5,137,591</u>	<u>\$ 0</u>	<u>\$(5,138,761)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

241 – INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,865,000	4,970,000	4,970,000	4,970,000	5,080,695	110,695
5720000 - Interest	279,608	169,456	169,456	169,456	56,896	-112,560
Debt Service:	\$5,144,608	\$5,139,456	\$5,139,456	\$5,139,456	\$5,137,591	-\$1,865
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,136,896	5,136,896	0	0	-5,136,896
5990034 - Bond Reserves - Other	0	0	15,141	0	0	0
Reserves - Debt:	\$0	\$5,136,896	\$5,152,037	\$0	\$0	-\$5,136,896
TOTAL EXPENDITURES:	\$5,144,608	\$10,276,352	\$10,291,493	\$5,139,456	\$5,137,591	-\$5,138,761

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the \$39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County’s outstanding Sales Tax Bonds, Series 2009 (Fund 202) and remaining funds were transferred to this Fund.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 134 – Countywide Fire Fund, and Fund 306 – Local Option Sales Tax Fund, as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 6,623	\$ 0	\$ 0	\$ 0	\$(6,623)
<u>Less 5% Statutory Reduction</u>	<u>\$(331)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 331</u>
Subtotal:	\$ 6,292	\$ 0	\$ 0	\$ 0	\$(6,292)
Transfers In	\$ 2,957,531	\$ 3,584,927	\$ 3,584,927	\$ 0	\$ 627,396
<u>Fund Balance</u>	<u>\$ 2,206,759</u>	<u>\$ 2,248,774</u>	<u>\$ 2,248,774</u>	<u>\$ 0</u>	<u>\$ 42,015</u>
REVENUES TOTAL:	<u>\$ 5,170,582</u>	<u>\$ 5,833,701</u>	<u>\$ 5,833,701</u>	<u>\$ 0</u>	<u>\$ 663,119</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 2,922,088</u>	<u>\$ 2,919,088</u>	<u>\$ 2,919,088</u>	<u>\$ 0</u>	<u>\$(3,000)</u>
Subtotal:	<u>\$ 2,922,088</u>	<u>\$ 2,919,088</u>	<u>\$ 2,919,088</u>	<u>\$ 0</u>	<u>\$(3,000)</u>
<u>Reserves - Debt</u>	<u>\$ 2,248,494</u>	<u>\$ 2,914,613</u>	<u>\$ 2,914,613</u>	<u>\$ 0</u>	<u>\$ 666,119</u>
EXPENDITURES TOTAL:	<u>\$ 5,170,582</u>	<u>\$ 5,833,701</u>	<u>\$ 5,833,701</u>	<u>\$ 0</u>	<u>\$ 663,119</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,415,000	1,475,000	1,475,000	1,475,000	1,540,000	65,000
5720000 - Interest	1,504,288	1,446,488	1,446,488	1,446,488	1,378,488	-68,000
5730000 - Other Debt Service Costs	593	600	600	593	600	0
Debt Service:	\$2,919,880	\$2,922,088	\$2,922,088	\$2,922,080	\$2,919,088	-\$3,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,248,494	2,248,494	0	2,914,613	666,119
5990034 - Bond Reserves - Other	0	0	6,571	0	0	0
Reserves - Debt:	\$0	\$2,248,494	\$2,255,065	\$0	\$2,914,613	\$666,119
TOTAL EXPENDITURES:	\$2,919,880	\$5,170,582	\$5,177,153	\$2,922,080	\$5,833,701	\$663,119

FUND 243 – TDT REVENUE BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

REVENUES

Funding sources include a Transfer In from Fund 105 – Fifth Cent Tourist Development Tax Fund and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

243-TDT REVENUE BONDS, SERIES 2016 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Transfers In	\$ 1,234,809	\$ 1,378,423	\$ 1,378,423	\$ 0	\$ 143,614
Fund Balance	\$ 2,509,581	\$ 2,368,877	\$ 2,368,877	\$ 0	\$(140,704)
REVENUES TOTAL:	<u>\$ 3,744,390</u>	<u>\$ 3,747,300</u>	<u>\$ 3,747,300</u>	<u>\$ 0</u>	<u>\$ 2,910</u>
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,372,611	\$ 1,375,521	\$ 1,375,521	\$ 0	\$ 2,910
Subtotal:	<u>\$ 1,372,611</u>	<u>\$ 1,375,521</u>	<u>\$ 1,375,521</u>	<u>\$ 0</u>	<u>\$ 2,910</u>
Reserves - Debt	\$ 2,371,779	\$ 2,371,779	\$ 2,371,779	\$ 0	\$ 0
EXPENDITURES TOTAL:	<u>\$ 3,744,390</u>	<u>\$ 3,747,300</u>	<u>\$ 3,747,300</u>	<u>\$ 0</u>	<u>\$ 2,910</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

243 – TDT REVENUE BONDS, SERIES 2016

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	555,000	570,000	570,000	570,000	590,000	20,000
5720000 - Interest	817,880	802,011	802,011	802,010	784,921	-17,090
5730000 - Other Debt Service Costs	593	600	600	0	600	0
Debt Service:	\$1,373,473	\$1,372,611	\$1,372,611	\$1,372,010	\$1,375,521	\$2,910
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	986,845	986,845	0	986,845	0
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	0	9	0	0	0
Reserves - Debt:	\$0	\$2,371,779	\$2,371,788	\$0	\$2,371,779	\$0
TOTAL EXPENDITURES:	\$1,373,473	\$3,744,390	\$3,744,399	\$1,372,010	\$3,747,300	\$2,910

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS, SERIES 2017

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The new bond will sunset in October 2024, with the final payment being made in FY25.

REVENUES

The funding source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS, SERIES 2017 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Transfers In	\$ 4,633,173	\$ 0	\$ 0	\$ 0	\$(4,633,173)
Fund Balance	\$ 4,548,359	\$ 4,589,087	\$ 4,589,087	\$ 0	\$ 40,728
REVENUES TOTAL:	<u>\$ 9,181,532</u>	<u>\$ 4,589,087</u>	<u>\$ 4,589,087</u>	<u>\$ 0</u>	<u>\$(4,592,445)</u>
<u>EXPENDITURES:</u>					
Debt Service	\$ 4,592,445	\$ 4,589,087	\$ 4,589,087	\$ 0	\$(3,358)
Subtotal:	<u>\$ 4,592,445</u>	<u>\$ 4,589,087</u>	<u>\$ 4,589,087</u>	<u>\$ 0</u>	<u>\$(3,358)</u>
Reserves - Debt	\$ 4,589,087	\$ 0	\$ 0	\$ 0	\$(4,589,087)
EXPENDITURES TOTAL:	<u>\$ 9,181,532</u>	<u>\$ 4,589,087</u>	<u>\$ 4,589,087</u>	<u>\$ 0</u>	<u>\$(4,592,445)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS, SERIES 2017

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	372,000	4,461,000	4,461,000	4,461,000	4,545,000	84,000
5720000 - Interest	178,325	131,445	131,445	131,445	44,087	-87,358
Debt Service:	\$550,325	\$4,592,445	\$4,592,445	\$4,592,445	\$4,589,087	-\$3,358
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,589,087	4,589,087	0	0	-4,589,087
5990034 - Bond Reserves - Other	0	0	1	0	0	0
Reserves - Debt:	\$0	\$4,589,087	\$4,589,088	\$0	\$0	-\$4,589,087
TOTAL EXPENDITURES:	\$550,325	\$9,181,532	\$9,181,533	\$4,592,445	\$4,589,087	-\$4,592,445

FUND 245 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the \$26,078,000 Series 2017 bonds, which were issued to refund the County’s outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion, and improvement of the County’s Courthouse and administrative facilities. This bond will sunset in October 2024, with final payment being made in FY25.

REVENUES

The funding source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

245-SALES TAX REVENUE REFUNDING BONDS, SERIES 2017 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 11,815	\$ 0	\$ 0	\$ 0	\$(11,815)
<u>Less 5% Statutory Reduction</u>	<u>\$(591)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 591</u>
Subtotal:	\$ 11,224	\$ 0	\$ 0	\$ 0	\$(11,224)
Transfers In	\$ 4,025,501	\$ 0	\$ 0	\$ 0	\$(4,025,501)
<u>Fund Balance</u>	<u>\$ 3,937,855</u>	<u>\$ 3,987,085</u>	<u>\$ 3,987,085</u>	<u>\$ 0</u>	<u>\$ 49,230</u>
REVENUES TOTAL:	<u>\$ 7,974,580</u>	<u>\$ 3,987,085</u>	<u>\$ 3,987,085</u>	<u>\$ 0</u>	<u>\$(3,987,495)</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,987,494</u>	<u>\$ 3,987,085</u>	<u>\$ 3,987,085</u>	<u>\$ 0</u>	<u>\$(409)</u>
Subtotal:	<u>\$ 3,987,494</u>	<u>\$ 3,987,085</u>	<u>\$ 3,987,085</u>	<u>\$ 0</u>	<u>\$(409)</u>
<u>Reserves - Debt</u>	<u>\$ 3,987,086</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(3,987,086)</u>
EXPENDITURES TOTAL:	<u>\$ 7,974,580</u>	<u>\$ 3,987,085</u>	<u>\$ 3,987,085</u>	<u>\$ 0</u>	<u>\$(3,987,495)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

245 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2017

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,796,000	3,871,000	3,871,000	3,871,000	3,948,000	77,000
5720000 - Interest	191,770	116,494	116,494	115,855	39,085	-77,409
Debt Service:	\$3,987,770	\$3,987,494	\$3,987,494	\$3,986,855	\$3,987,085	-\$409
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,987,086	3,987,086	0	0	-3,987,086
5990034 - Bond Reserves - Other	0	0	11,769	0	0	0
Reserves - Debt:	\$0	\$3,987,086	\$3,998,855	\$0	\$0	-\$3,987,086
TOTAL EXPENDITURES:	\$3,987,770	\$7,974,580	\$7,986,349	\$3,986,855	\$3,987,085	-\$3,987,495

FUND 246 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017

TRENDS & ISSUES

This Fund was established to account for the principal, interest, and other debt service costs associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

REVENUES

The primary funding source is a transfer from any legally available source. For FY25, the Transfer In is from the General Fund. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted which was offset by Transfers In**

246 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Transfers In	\$ 1,482,124	\$ 1,482,352	\$ 1,484,325	\$ 1,973	\$ 2,201
Fund Balance	\$ 1,044,138	\$ 1,053,037	\$ 1,051,064	\$(1,973)	\$ 6,926
REVENUES TOTAL:	\$ 2,526,262	\$ 2,535,389	\$ 2,535,389	\$ 0	\$ 9,127
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,475,200	\$ 1,473,225	\$ 1,473,225	\$ 0	\$(1,975)
Subtotal:	\$ 1,475,200	\$ 1,473,225	\$ 1,473,225	\$ 0	\$(1,975)
Reserves - Debt	\$ 1,051,062	\$ 1,062,164	\$ 1,062,164	\$ 0	\$ 11,102
EXPENDITURES TOTAL:	\$ 2,526,262	\$ 2,535,389	\$ 2,535,389	\$ 0	\$ 9,127

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

246 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	590,000	605,000	605,000	605,000	620,000	15,000
5720000 - Interest	885,651	870,200	870,200	870,199	853,225	-16,975
Debt Service:	\$1,475,651	\$1,475,200	\$1,475,200	\$1,475,199	\$1,473,225	-\$1,975
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,051,062	1,051,062	0	1,062,164	11,102
5990034 - Bond Reserves - Other	0	0	1	0	0	0
Reserves - Debt:	\$0	\$1,051,062	\$1,051,063	\$0	\$1,062,164	\$11,102
TOTAL EXPENDITURES:	\$1,475,651	\$2,526,262	\$2,526,263	\$1,475,199	\$2,535,389	\$9,127

FUND 247 – TDT REFUNDING BONDS, SERIES 2019

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$11,595,000 DS TDT Refunding Bonds 2019 bonds, which were issued due to the partial refunding of the County’s outstanding Taxable 5th Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted as a result of Fund Balance**

REVENUES

Funding sources include Special Assessments, Transfers In from Fund 105 – Fifth Cent Tourist Development Tax Fund, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

247-TDT REFUNDING BONDS, SERIES 2019 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 4,544	\$ 0	\$ 0	\$ 0	\$(4,544)
Less 5% Statutory Reduction	\$(15,227)	\$(15,000)	\$(15,000)	\$ 0	\$ 227
Subtotal:	\$ 289,317	\$ 285,000	\$ 285,000	\$ 0	\$(4,317)
Transfers In	\$ 259,793	\$ 440,557	\$ 440,557	\$ 0	\$ 180,764
Fund Balance	\$ 1,677,689	\$ 1,505,023	\$ 1,743,800	\$ 238,777	\$ 66,111
REVENUES TOTAL:	\$ 2,226,799	\$ 2,230,580	\$ 2,469,357	\$ 238,777	\$ 242,558
EXPENDITURES:					
Debt Service	\$ 791,793	\$ 796,115	\$ 796,115	\$ 0	\$ 4,322
Subtotal:	\$ 791,793	\$ 796,115	\$ 796,115	\$ 0	\$ 4,322
Reserves - Debt	\$ 1,435,006	\$ 1,434,465	\$ 1,673,242	\$ 238,777	\$ 238,236
EXPENDITURES TOTAL:	\$ 2,226,799	\$ 2,230,580	\$ 2,469,357	\$ 238,777	\$ 242,558

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

247 – TDT REFUNDING BONDS, SERIES 2019

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	445,000	450,000	450,000	450,000	465,000	15,000
5720000 - Interest	350,912	341,043	341,043	341,042	330,365	-10,678
5731000 - Debt Issuance Costs	750	750	750	750	750	0
Debt Service:	\$796,662	\$791,793	\$791,793	\$791,792	\$796,115	\$4,322
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	632,953	632,953	0	632,412	-541
5990033 - Res For Debt - Bond Covenant	0	802,053	802,054	0	1,040,830	238,777
5990034 - Bond Reserves - Other	0	0	59,380	0	0	0
Reserves - Debt:	\$0	\$1,435,006	\$1,494,387	\$0	\$1,673,242	\$238,236
TOTAL EXPENDITURES:	\$796,662	\$2,226,799	\$2,286,180	\$791,792	\$2,469,357	\$242,558

FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

TRENDS & ISSUES

This Fund was established to account for the payment of principal and interest expenses for the Equipment Lease-Purchase agreement, in the amount of \$7,771,033, which the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually, which began in December 2019. The bond sunset in December 2022. Final payment was completed in FY23 and, as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,021,085	0	0	0	0	0
5720000 - Interest	32,337	0	0	0	0	0
Debt Service:	\$2,053,423	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910134 - Tran Out - Fire	0	0	6,711	6,711	0	0
5910306 - Tran Out-local Opt Infra Sales	0	0	19,296	19,294	0	0
Transfers Out:	\$0	\$0	\$26,007	\$26,005	\$0	\$0
TOTAL EXPENDITURES:	\$2,053,423	\$0	\$26,007	\$26,005	\$0	\$0

FUND 249 – DS CIRB 2019

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses, which was issued to refund the County's outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A, Series 2009B (Direct Subsidy Build America Bonds), and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). This bond will sunset in October 2039. Additionally, funds remaining from Fund 236 - Capital Improvement Bond Series 2009 were transferred to this Fund.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted as a result of Fund Balance and Revenue changes**

REVENUES

Funding sources include Transfers In from Fund 001 – General Fund, Fund 115 – Court Facilities Fund, and Fund 306 – Local Option Sales Tax Fund, as well as Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on revised estimates and a Transfer In from the General Fund was removed as it was inadvertently included**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

249-DS CIRB 2019 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 17,204	\$ 0	\$ 0	\$ 0	\$(17,204)
<u>Less 5% Statutory Reduction</u>	<u>\$(860)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 860</u>
Subtotal:	\$ 16,344	\$ 0	\$ 0	\$ 0	\$(16,344)
Transfers In	\$ 7,435,548	\$ 10,433,710	\$ 7,438,090	\$(2,995,620)	\$ 2,542
<u>Fund Balance</u>	<u>\$ 5,734,734</u>	<u>\$ 5,826,973</u>	<u>\$ 5,822,595</u>	<u>\$(4,378)</u>	<u>\$ 87,861</u>
REVENUES TOTAL:	<u>\$ 13,186,626</u>	<u>\$ 16,260,683</u>	<u>\$ 13,260,685</u>	<u>\$(2,999,998)</u>	<u>\$ 74,059</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 7,363,264</u>	<u>\$ 7,360,522</u>	<u>\$ 7,360,522</u>	<u>\$ 0</u>	<u>\$(2,742)</u>
Subtotal:	\$ 7,363,264	\$ 7,360,522	\$ 7,360,522	\$ 0	\$(2,742)
<u>Reserves - Debt</u>	<u>\$ 5,823,362</u>	<u>\$ 8,900,161</u>	<u>\$ 5,900,163</u>	<u>\$(2,999,998)</u>	<u>\$ 76,801</u>
EXPENDITURES TOTAL:	<u>\$ 13,186,626</u>	<u>\$ 16,260,683</u>	<u>\$ 13,260,685</u>	<u>\$(2,999,998)</u>	<u>\$ 74,059</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

249 – DS CIRB 2019

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,921,000	4,063,000	4,063,000	4,063,000	4,210,000	147,000
5720000 - Interest	3,443,591	3,300,264	3,300,264	3,299,038	3,150,522	-149,742
Debt Service:	\$7,364,591	\$7,363,264	\$7,363,264	\$7,362,038	\$7,360,522	-\$2,742
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,823,362	5,823,362	0	5,900,161	76,799
5990034 - Bond Reserves - Other	0	0	17,212	0	2	2
Reserves - Debt:	\$0	\$5,823,362	\$5,840,574	\$0	\$5,900,163	\$76,801
TOTAL EXPENDITURES:	\$7,364,591	\$13,186,626	\$13,203,838	\$7,362,038	\$13,260,685	\$74,059

FUND 250 – G.O. BOND, SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest, and other debt service expenses for the \$9,875,000 DS Limited General Obligation Refunding Bond, Series 2020 which was issued to fully refund the County's outstanding Limited General Obligation Bond, Series 2010 (Fund 238). This bond will sunset in October 2025.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses were adjusted due to updated Tax Collector Fee calculations, which were offset by Reserves - Debt**

REVENUES

Funding sources include Ad Valorem taxes, Interest, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

250-G.O. BOND, SERIES 2020 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,981,453	\$ 2,325,744	\$ 2,325,744	\$ 0	\$ 344,291
Miscellaneous Revenues	\$ 6,284	\$ 12,500	\$ 12,500	\$ 0	\$ 6,216
<u>Less 5% Statutory Reduction</u>	<u>\$(99,387)</u>	<u>\$(116,912)</u>	<u>\$(116,912)</u>	<u>\$ 0</u>	<u>\$(17,525)</u>
Subtotal:	\$ 1,888,350	\$ 2,221,332	\$ 2,221,332	\$ 0	\$ 332,982
<u>Fund Balance</u>	<u>\$ 2,003,016</u>	<u>\$ 1,749,580</u>	<u>\$ 1,749,580</u>	<u>\$ 0</u>	<u>\$(253,436)</u>
REVENUES TOTAL:	<u>\$ 3,891,366</u>	<u>\$ 3,970,912</u>	<u>\$ 3,970,912</u>	<u>\$ 0</u>	<u>\$ 79,546</u>
EXPENDITURES:					
Operating Expenses	\$ 50,378	\$ 46,677	\$ 46,515	\$(162)	\$(3,863)
<u>Debt Service</u>	<u>\$ 1,969,852</u>	<u>\$ 1,960,025</u>	<u>\$ 1,960,025</u>	<u>\$ 0</u>	<u>\$(9,827)</u>
Subtotal:	\$ 2,020,230	\$ 2,006,702	\$ 2,006,540	\$(162)	\$(13,690)
<u>Reserves - Debt</u>	<u>\$ 1,871,136</u>	<u>\$ 1,964,210</u>	<u>\$ 1,964,372</u>	<u>\$ 162</u>	<u>\$ 93,236</u>
EXPENDITURES TOTAL:	<u>\$ 3,891,366</u>	<u>\$ 3,970,912</u>	<u>\$ 3,970,912</u>	<u>\$ 0</u>	<u>\$ 79,546</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

250 – G.O. BOND, SERIES 2020

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	40,659	50,378	50,378	31,108	46,515	-3,863
Operating Expenses:	\$40,659	\$50,378	\$50,378	\$31,108	\$46,515	-\$3,863
Debt Service:						
5710000 - Principal	1,900,000	1,920,000	1,920,000	1,920,000	1,930,000	10,000
5720000 - Interest	69,362	49,852	49,852	49,687	30,025	-19,827
Debt Service:	\$1,969,362	\$1,969,852	\$1,969,852	\$1,969,687	\$1,960,025	-\$9,827
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,871,136	1,871,136	0	1,960,043	88,907
5990034 - Bond Reserves - Other	0	0	0	0	4,329	4,329
Reserves - Debt:	\$0	\$1,871,136	\$1,871,136	\$0	\$1,964,372	\$93,236
TOTAL EXPENDITURES:	\$2,010,021	\$3,891,366	\$3,891,366	\$2,000,795	\$3,970,912	\$79,546

FUND 251 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest, and other debt service expenses for the \$3,850,000 DS Public Improvement Revenue Bonds, Series 2020 which was issued to provide for the acquisition and improvement of certain governmental facilities to house the Osceola County Housing & Community Services Department. This bond will sunset in October 2027.

REVENUES

Funding sources include Transfers In from General Fund from budgeted Non-Ad Valorem revenue and from Fund 168 - Section 8 Fund, as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 1,676	\$ 0	\$ 0	\$ 0	\$(1,676)
<u>Less 5% Statutory Reduction</u>	<u>\$(84)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 84</u>
Subtotal:	\$ 1,592	\$ 0	\$ 0	\$ 0	\$(1,592)
Transfers In	\$ 576,388	\$ 581,855	\$ 581,855	\$ 0	\$ 5,467
<u>Fund Balance</u>	<u>\$ 559,884</u>	<u>\$ 563,000</u>	<u>\$ 563,000</u>	<u>\$ 0</u>	<u>\$ 3,116</u>
REVENUES TOTAL:	<u>\$ 1,137,864</u>	<u>\$ 1,144,855</u>	<u>\$ 1,144,855</u>	<u>\$ 0</u>	<u>\$ 6,991</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 574,648</u>	<u>\$ 573,187</u>	<u>\$ 573,187</u>	<u>\$ 0</u>	<u>\$(1,461)</u>
Subtotal:	\$ 574,648	\$ 573,187	\$ 573,187	\$ 0	\$(1,461)
<u>Reserves - Debt</u>	<u>\$ 563,216</u>	<u>\$ 571,668</u>	<u>\$ 571,668</u>	<u>\$ 0</u>	<u>\$ 8,452</u>
EXPENDITURES TOTAL:	<u>\$ 1,137,864</u>	<u>\$ 1,144,855</u>	<u>\$ 1,144,855</u>	<u>\$ 0</u>	<u>\$ 6,991</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

251 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	540,000	545,000	545,000	545,000	550,000	5,000
5720000 - Interest	35,996	29,648	29,648	29,648	23,187	-6,461
Debt Service:	\$575,996	\$574,648	\$574,648	\$574,648	\$573,187	-\$1,461
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	563,216	563,216	0	571,668	8,452
5990034 - Bond Reserves - Other	0	0	1,686	0	0	0
Reserves - Debt:	\$0	\$563,216	\$564,902	\$0	\$571,668	\$8,452
TOTAL EXPENDITURES:	\$575,996	\$1,137,864	\$1,139,550	\$574,648	\$1,144,855	\$6,991

FUND 252 – TDT REVENUE REFUNDING BOND, SERIES 2022

TRENDS & ISSUES

This Fund was established to account for the refunding of the outstanding Tourist Development Tax Revenue Refunding and Improvement Bonds, Series 2012 \$47,720,000 (Fund 240). This bond will sunset in October 2034.

REVENUES

Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund and Fund 105 – Fifth Cent Tourist Development Tax Fund, as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

252-TDT REVENUE REFUNDING BOND, SERIES 2022 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Miscellaneous Revenues	\$ 15,923	\$ 0	\$ 0	\$ 0	\$(15,923)
<u>Less 5% Statutory Reduction</u>	<u>\$(796)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 796</u>
Subtotal:	\$ 15,127	\$ 0	\$ 0	\$ 0	\$(15,127)
Transfers In	\$ 4,460,010	\$ 5,695,783	\$ 5,695,783	\$ 0	\$ 1,235,773
<u>Fund Balance</u>	<u>\$ 5,307,623</u>	<u>\$ 4,613,816</u>	<u>\$ 4,613,816</u>	<u>\$ 0</u>	<u>\$(693,807)</u>
REVENUES TOTAL:	<u>\$ 9,782,760</u>	<u>\$ 10,309,599</u>	<u>\$ 10,309,599</u>	<u>\$ 0</u>	<u>\$ 526,839</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,152,675</u>	<u>\$ 5,156,808</u>	<u>\$ 5,156,808</u>	<u>\$ 0</u>	<u>\$ 4,133</u>
Subtotal:	\$ 5,152,675	\$ 5,156,808	\$ 5,156,808	\$ 0	\$ 4,133
<u>Reserves - Debt</u>	<u>\$ 4,630,085</u>	<u>\$ 5,152,791</u>	<u>\$ 5,152,791</u>	<u>\$ 0</u>	<u>\$ 522,706</u>
EXPENDITURES TOTAL:	<u>\$ 9,782,760</u>	<u>\$ 10,309,599</u>	<u>\$ 10,309,599</u>	<u>\$ 0</u>	<u>\$ 526,839</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

252 – TDT REVENUE REFUNDING BOND, SERIES 2022

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	3,940,000	3,940,000	3,940,000	4,050,000	110,000
5720000 - Interest	930,871	1,212,375	1,212,375	1,212,375	1,106,508	-105,867
5730000 - Other Debt Service Costs	0	300	300	0	300	0
Debt Service:	\$930,871	\$5,152,675	\$5,152,675	\$5,152,375	\$5,156,808	\$4,133
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,630,085	4,630,085	0	5,152,791	522,706
5990034 - Bond Reserves - Other	0	0	2,692	0	0	0
Reserves - Debt:	\$0	\$4,630,085	\$4,632,777	\$0	\$5,152,791	\$522,706
TOTAL EXPENDITURES:	\$930,871	\$9,782,760	\$9,785,452	\$5,152,375	\$10,309,599	\$526,839

CAPITAL FUNDS

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FUND 306 – LOCAL OPTION INFRASTRUCTURE SALES TAX FUND

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax (shared with the Osceola County School District, the City of Kissimmee, and the City of St. Cloud) levied for the County's infrastructure needs.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects (Osceola Performing Arts Center and County Infrastructure) being moved to another funding source, which was offset into Reserves for Capital Undesignated**
- **Transfers Out increased due to increased debt payments and for transfers to Fund 315 General Capital Outlay to support capital projects**
- **Reserves-Assigned decrease as these projects were moved to Fund 315 for tracking and the Reserves-Capital Undesignated increased to due to preparation of future needs**

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County of which the County receives 54.67% as the rest is shared with the School District and 2 Cities. Also included are Fund Balance, Interest, and lease proceeds for vehicle purchases in FY25.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

306-LOCAL OPTION INFRASTRUCTURE SALES TAX FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Other Taxes	\$ 46,259,658	\$ 51,047,322	\$ 51,047,322	\$ 0	\$ 4,787,664
<u>Less 5% Statutory Reduction</u>	<u>\$(2,312,983)</u>	<u>\$(2,552,366)</u>	<u>\$(2,552,366)</u>	<u>\$ 0</u>	<u>\$(239,383)</u>
Subtotal:	\$ 43,946,675	\$ 48,494,956	\$ 48,494,956	\$ 0	\$ 4,548,281
Other Sources	\$ 7,168,326	\$ 3,954,579	\$ 6,557,573	\$ 2,602,994	\$(610,753)
<u>Fund Balance</u>	<u>\$ 107,441,118</u>	<u>\$ 47,081,664</u>	<u>\$ 135,162,297</u>	<u>\$ 88,080,633</u>	<u>\$ 27,721,179</u>
REVENUES TOTAL:	<u>\$ 158,556,119</u>	<u>\$ 99,531,199</u>	<u>\$ 190,214,826</u>	<u>\$ 90,683,627</u>	<u>\$ 31,658,707</u>
EXPENDITURES:					
Capital Outlay	\$ 104,802,519	\$ 47,519,450	\$ 130,429,481	\$ 82,910,031	\$ 25,626,962
<u>Debt Service</u>	<u>\$ 2,656,802</u>	<u>\$ 2,705,153</u>	<u>\$ 2,705,153</u>	<u>\$ 0</u>	<u>\$ 48,351</u>
Subtotal:	\$ 107,459,321	\$ 50,224,603	\$ 133,134,634	\$ 82,910,031	\$ 25,675,313
Transfers Out	\$ 14,565,557	\$ 16,463,964	\$ 30,771,560	\$ 14,307,596	\$ 16,206,003
Reserves - Debt	\$ 1,328,402	\$ 1,138,832	\$ 1,138,832	\$ 0	\$(189,570)
Reserves - Capital	\$ 15,000,000	\$ 13,388,555	\$ 21,169,800	\$ 7,781,245	\$ 6,169,800
<u>Reserves - Assigned</u>	<u>\$ 20,202,839</u>	<u>\$ 18,315,245</u>	<u>\$ 4,000,000</u>	<u>\$(14,315,245)</u>	<u>\$(16,202,839)</u>
EXPENDITURES TOTAL:	<u>\$ 158,556,119</u>	<u>\$ 99,531,199</u>	<u>\$ 190,214,826</u>	<u>\$ 90,683,627</u>	<u>\$ 31,658,707</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

306-LOCAL OPTION INFRASTRUCTURE SALES TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	103,698	103,698
5650000 - Construction In Progress	17,176,692	104,802,519	107,773,282	16,620,558	130,325,783	25,523,264
Capital Outlay:	\$17,176,692	\$104,802,519	\$107,773,282	\$16,620,558	\$130,429,481	\$25,626,962
Debt Service:						
5710000 - Principal	2,016,779	2,513,870	2,513,870	1,847,207	2,580,748	66,878
5720000 - Interest	38,147	142,932	142,932	137,491	124,405	-18,527
Debt Service:	\$2,054,926	\$2,656,802	\$2,656,802	\$1,984,698	\$2,705,153	\$48,351
Transfers Out:						
5910001 - Tran Out-general Fund	162,743	269,815	269,815	269,815	408,272	138,457
5910239 - Tran Out - 239 Refunding Bond Series	300	0	0	0	0	0
5910241 - Tran Out Infrastructure Sales Surtax	5,180,091	5,193,730	5,193,730	5,193,730	0	-5,193,730
5910242 - Transfers Out Fund 242	1,321,902	1,328,399	1,328,399	1,328,399	1,604,972	276,573
5910244 - Tran Out Fund 244	4,635,717	4,633,173	4,633,173	4,633,173	0	-4,633,173
5910248 - Tran Out - 248	781,113	0	0	0	0	0
5910249 - Tran Out-Fund 249	3,085,973	3,140,440	3,140,440	3,140,440	6,142,539	3,002,099
5910315 - Tran Out-General Capital Outlay Fund	0	0	0	0	22,615,777	22,615,777
Transfers Out:	\$15,167,839	\$14,565,557	\$14,565,557	\$14,565,557	\$30,771,560	\$16,206,003
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,328,402	1,328,402	0	1,138,832	-189,570
Reserves - Debt:	\$0	\$1,328,402	\$1,328,402	\$0	\$1,138,832	-\$189,570
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	15,000,000	18,024,914	0	21,169,800	6,169,800
Reserves - Capital:	\$0	\$15,000,000	\$18,024,914	\$0	\$21,169,800	\$6,169,800
Reserves - Assigned:						
5990060 - Reserves Assigned	0	20,202,839	16,202,839	0	4,000,000	-16,202,839
Reserves - Assigned:	\$0	\$20,202,839	\$16,202,839	\$0	\$4,000,000	-\$16,202,839
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	1,950,000	0	0	0
Reserves - Restricted:	\$0	\$0	\$1,950,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$34,399,457	\$158,556,119	\$162,501,796	\$33,170,813	\$190,214,826	\$31,658,707

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

The intent of this Fund is to allocate funds for general capital outlay projects not funded by the local infrastructure sales surtax.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects (Osceola Performing Arts Center and County Infrastructure) being moved into this Fund from another funding source**

REVENUES

This is not a revenue generating fund; funding is transferred in from other County sources to support expenditures.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfer In was adjusted to support the projects that were moved into this Fund from another funding source**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

315-GENERAL CAPITAL OUTLAY FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 0	\$ 0	\$ 42,960,602	\$ 42,960,602	\$ 42,960,602
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 0	\$ 0	\$ 42,960,602	\$ 42,960,602	\$ 42,960,602
Transfers In	\$ 18,870,285	\$ 20,616,623	\$ 34,931,868	\$ 14,315,245	\$ 16,061,583
<u>Fund Balance</u>	<u>\$ 86,428,300</u>	<u>\$ 7,950,306</u>	<u>\$ 90,122,604</u>	<u>\$ 82,172,298</u>	<u>\$ 3,694,304</u>
REVENUES TOTAL:	<u>\$ 105,298,585</u>	<u>\$ 28,566,929</u>	<u>\$ 168,015,074</u>	<u>\$ 139,448,145</u>	<u>\$ 62,716,489</u>
EXPENDITURES:					
<u>Capital Outlay</u>	<u>\$ 93,270,181</u>	<u>\$ 20,616,623</u>	<u>\$ 160,064,768</u>	<u>\$ 139,448,145</u>	<u>\$ 66,794,587</u>
Subtotal:	\$ 93,270,181	\$ 20,616,623	\$ 160,064,768	\$ 139,448,145	\$ 66,794,587
<u>Reserves - Assigned</u>	<u>\$ 12,028,404</u>	<u>\$ 7,950,306</u>	<u>\$ 7,950,306</u>	<u>\$ 0</u>	<u>\$(4,078,098)</u>
EXPENDITURES TOTAL:	<u>\$ 105,298,585</u>	<u>\$ 28,566,929</u>	<u>\$ 168,015,074</u>	<u>\$ 139,448,145</u>	<u>\$ 62,716,489</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

315-GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5612000 - Land Other Acquisition Costs	0	0	0	0	28,180,000	28,180,000
5650000 - Construction In Progress	8,184,700	93,270,181	126,466,517	16,723,369	126,285,796	33,015,615
5651300 - Const in Prog-Utilities	0	0	0	0	5,598,972	5,598,972
Capital Outlay:	\$8,184,700	\$93,270,181	\$126,466,517	\$16,723,369	\$160,064,768	\$66,794,587
Reserves - Assigned:						
5990060 - Reserves Assigned	0	12,028,404	7,536,637	0	7,950,306	-4,078,098
Reserves - Assigned:	\$0	\$12,028,404	\$7,536,637	\$0	\$7,950,306	-\$4,078,098
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	413,669	0	0	0
Reserves - Restricted:	\$0	\$0	\$413,669	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$8,184,700	\$105,298,585	\$134,416,823	\$16,723,369	\$168,015,074	\$62,716,489

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This Fund captures projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds.

REVENUES

This Fund does not generate revenue.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Intergovernmental Revenue	\$ 153,960,162	\$ 0	\$ 0	\$ 0	\$(153,960,162)
Miscellaneous Revenues	\$ 29,661,261	\$ 0	\$ 0	\$ 0	\$(29,661,261)
Subtotal:	\$ 183,621,423	\$ 0	\$ 0	\$ 0	\$(183,621,423)
Other Sources	\$ 5,857,164	\$ 0	\$ 0	\$ 0	\$(5,857,164)
Fund Balance	\$ 370,703	\$ 0	\$ 164,642,215	\$ 164,642,215	\$ 164,271,512
REVENUES TOTAL:	\$ 189,849,290	\$ 0	\$ 164,642,215	\$ 164,642,215	\$(25,207,075)
EXPENDITURES:					
Capital Outlay	\$ 189,849,290	\$ 0	\$ 164,642,215	\$ 164,642,215	\$(25,207,075)
Subtotal:	\$ 189,849,290	\$ 0	\$ 164,642,215	\$ 164,642,215	\$(25,207,075)
EXPENDITURES TOTAL:	\$ 189,849,290	\$ 0	\$ 164,642,215	\$ 164,642,215	\$(25,207,075)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

328-SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	757,956	189,849,290	212,883,001	13,573,483	164,642,215	-25,207,075
Capital Outlay:	\$757,956	\$189,849,290	\$212,883,001	\$13,573,483	\$164,642,215	-\$25,207,075
TOTAL EXPENDITURES:	\$757,956	\$189,849,290	\$212,883,001	\$13,573,483	\$164,642,215	-\$25,207,075

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

This Fund was established to appropriate loan proceeds for capital projects for the Fire Department and to manage Fire Capital Projects.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves for Capital Undesignated increased to fund future capital projects.**

REVENUES

Revenues include Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment), and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers In increased to fund future capital projects.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Transfers In	\$ 5,200,552	\$ 14,570,374	\$ 18,304,653	\$ 3,734,279	\$ 13,104,101
Other Sources	\$ 3,494,890	\$ 16,817,595	\$ 16,817,595	\$ 0	\$ 13,322,705
Fund Balance	\$ 47,109,864	\$ 13,566,807	\$ 57,334,038	\$ 43,767,231	\$ 10,224,174
REVENUES TOTAL:	\$ 55,805,306	\$ 44,954,776	\$ 92,456,286	\$ 47,501,510	\$ 36,650,980
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 53,675,419	\$ 18,819,209	\$ 64,105,626	\$ 45,286,417	\$ 10,430,207
Subtotal:	\$ 53,675,419	\$ 18,819,209	\$ 64,105,626	\$ 45,286,417	\$ 10,430,207
Transfers Out	\$ 404,200	\$ 489,484	\$ 489,484	\$ 0	\$ 85,284
Reserves - Capital	\$ 1,725,687	\$ 25,646,083	\$ 27,861,176	\$ 2,215,093	\$ 26,135,489
EXPENDITURES TOTAL:	\$ 55,805,306	\$ 44,954,776	\$ 92,456,286	\$ 47,501,510	\$ 36,650,980

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

331-COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	45,642	0	312,335	293,269	0	0
5650000 - Construction In Progress	11,432,795	53,675,419	53,665,605	9,416,943	64,105,626	10,430,207
Capital Outlay:	\$11,478,437	\$53,675,419	\$53,977,940	\$9,710,212	\$64,105,626	\$10,430,207
Transfers Out:						
5910001 - Tran Out-general Fund	115,703	404,200	404,200	404,200	489,484	85,284
Transfers Out:	\$115,703	\$404,200	\$404,200	\$404,200	\$489,484	\$85,284
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,725,687	10,662,519	0	27,861,176	26,135,489
Reserves - Capital:	\$0	\$1,725,687	\$10,662,519	\$0	\$27,861,176	\$26,135,489
TOTAL EXPENDITURES:	\$11,594,140	\$55,805,306	\$65,044,659	\$10,114,412	\$92,456,286	\$36,650,980

FUND 332 – PUBLIC IMP REV BONDS, SERIES 2017

TRENDS & ISSUES

This Fund was established from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity.

REVENUES

Revenue includes Fund Balance.

332 - PUBLIC IMP REV BONDS, SERIES 2017 FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
<u>REVENUES:</u>					
Fund Balance	\$ 2,999,560	\$ 699,512	\$ 2,491,170	\$ 1,791,658	\$(508,390)
REVENUES TOTAL:	<u>\$ 2,999,560</u>	<u>\$ 699,512</u>	<u>\$ 2,491,170</u>	<u>\$ 1,791,658</u>	<u>\$(508,390)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 2,239,071	\$ 500,000	\$ 2,291,658	\$ 1,791,658	\$ 52,587
Subtotal:	<u>\$ 2,239,071</u>	<u>\$ 500,000</u>	<u>\$ 2,291,658</u>	<u>\$ 1,791,658</u>	<u>\$ 52,587</u>
Reserves - Operating	\$ 760,489	\$ 199,512	\$ 199,512	\$ 0	\$(560,977)
EXPENDITURES TOTAL:	<u>\$ 2,999,560</u>	<u>\$ 699,512</u>	<u>\$ 2,491,170</u>	<u>\$ 1,791,658</u>	<u>\$(508,390)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

332-PUBLIC IMP REV BONDS, SERIES 2017

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	94,011	2,239,071	2,538,988	849,467	2,291,658	52,587
Capital Outlay:	\$94,011	\$2,239,071	\$2,538,988	\$849,467	\$2,291,658	\$52,587
Reserves - Operating:						
5990050 - Res For Other - Undesignated	0	760,489	560,490	0	199,512	-560,977
Reserves - Operating:	\$0	\$760,489	\$560,490	\$0	\$199,512	-\$560,977
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	126,553	0	0	0
Reserves - Restricted:	\$0	\$0	\$126,553	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$94,011	\$2,999,560	\$3,226,031	\$849,467	\$2,491,170	-\$508,390

FUND 334 – TRANSPORTATION IMPROVEMENTS CONSTRUCTION

TRENDS & ISSUES

This Fund was established as a result of refunding the Osceola Parkway Transportation Improvement Bonds and appropriating bond proceeds for identified Complete Street projects. Projects funded by these proceeds are being cash-flowed each year based on the funding needs for that year.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves for Capital Undesignated was increased based on revised Fund Balance estimates.**

REVENUES

This Fund's primary revenue source is Fund Balance from the Bond Proceeds.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance estimates were revised.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Fund Balance	\$ 145,491,638	\$ 7,310,865	\$ 112,579,786	\$ 105,268,921	\$(32,911,852)
REVENUES TOTAL:	\$ 145,491,638	\$ 7,310,865	\$ 112,579,786	\$ 105,268,921	\$(32,911,852)
EXPENDITURES:					
Capital Outlay	\$ 145,054,445	\$ 0	\$ 100,872,768	\$ 100,872,768	\$(44,181,677)
Subtotal:	\$ 145,054,445	\$ 0	\$ 100,872,768	\$ 100,872,768	\$(44,181,677)
Reserves - Capital	\$ 437,193	\$ 7,310,865	\$ 11,707,018	\$ 4,396,153	\$ 11,269,825
EXPENDITURES TOTAL:	\$ 145,491,638	\$ 7,310,865	\$ 112,579,786	\$ 105,268,921	\$(32,911,852)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

334-TRANSPORTATION IMP CONSTRUCTION FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	25,340,633	145,054,445	146,638,401	47,072,357	100,872,768	-44,181,677
Capital Outlay:	\$25,340,633	\$145,054,445	\$146,638,401	\$47,072,357	\$100,872,768	-\$44,181,677
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	437,193	437,193	0	11,707,018	11,269,825
Reserves - Capital:	\$0	\$437,193	\$437,193	\$0	\$11,707,018	\$11,269,825
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	6,281,208	0	0	0
Reserves - Restricted:	\$0	\$0	\$6,281,208	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$25,340,633	\$145,491,638	\$153,356,802	\$47,072,357	\$112,579,786	-\$32,911,852



ENTERPRISE FUNDS

Fund - Fund Title	Page
401- Solid Waste Fund.....	9-1
407- Osceola Parkway Fund.....	9-6

FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates from rates that the County establishes to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund accounts for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures decreased due to adjustments to Other Contractual Services for the curbside collection contract, as a result of the June percentage amount of the Consumer Price Index (CPI). This decrease was partially offset by adjustments to the number of residential units and the Tax Collector fees.**
- **Reserves Operating and Reserves Capital were adjusted in accordance with Policy. Reserves Restricted was increased to reflect the additional funds required to support the Solid Waste program.**

REVENUES

The major revenue source for this Fund comes from Special Assessments. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Permit, Fees & Special Assessments were adjusted due to revised revenue estimates associated with the Solid Waste rate for curbside collection.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

401-SOLID WASTE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Permits, Fees & Special Assessments	\$ 36,000,292	\$ 38,802,344	\$ 38,691,034	\$(111,310)	\$ 2,690,742
Charges For Services	\$ 3,521,660	\$ 3,491,047	\$ 3,491,047	\$ 0	\$(30,613)
Miscellaneous Revenues	\$ 23,994	\$ 27,174	\$ 27,174	\$ 0	\$ 3,180
Less 5% Statutory Reduction	\$(1,977,298)	\$(2,116,028)	\$(2,110,463)	\$ 5,565	\$(133,165)
Subtotal:	\$ 37,568,648	\$ 40,204,537	\$ 40,098,792	\$(105,745)	\$ 2,530,144
Other Sources	\$ 541,000	\$ 363,473	\$ 416,255	\$ 52,782	\$(124,745)
Fund Balance	\$ 44,243,729	\$ 51,955,856	\$ 55,095,455	\$ 3,139,599	\$ 10,851,726
REVENUES TOTAL:	\$ 82,353,377	\$ 92,523,866	\$ 95,610,502	\$ 3,086,636	\$ 13,257,125
EXPENDITURES:					
Personnel Services	\$ 1,808,156	\$ 2,001,657	\$ 1,983,440	\$(18,217)	\$ 175,284
Operating Expenses	\$ 29,994,643	\$ 32,530,569	\$ 32,440,633	\$(89,936)	\$ 2,445,990
Capital Outlay	\$ 666,000	\$ 3,368,973	\$ 3,476,755	\$ 107,782	\$ 2,810,755
Debt Service	\$ 86,020	\$ 155,145	\$ 155,145	\$ 0	\$ 69,125
Subtotal:	\$ 32,554,819	\$ 38,056,344	\$ 38,055,973	\$(371)	\$ 5,501,154
Transfers Out	\$ 1,280,517	\$ 742,333	\$ 742,333	\$ 0	\$(538,184)
Reserves - Operating	\$ 8,820,235	\$ 9,406,549	\$ 9,377,708	\$(28,841)	\$ 557,473
Reserves - Debt	\$ 43,010	\$ 63,641	\$ 63,641	\$ 0	\$ 20,631
Reserves - Capital	\$ 20,717,441	\$ 26,723,794	\$ 27,847,217	\$ 1,123,423	\$ 7,129,776
Reserves - Assigned	\$ 16,759,346	\$ 16,759,346	\$ 16,759,346	\$ 0	\$ 0
Reserves - Restricted	\$ 2,178,009	\$ 771,859	\$ 2,764,284	\$ 1,992,425	\$ 586,275
EXPENDITURES TOTAL:	\$ 82,353,377	\$ 92,523,866	\$ 95,610,502	\$ 3,086,636	\$ 13,257,125

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

401-SOLID WASTE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	858,402	1,169,716	1,169,716	892,255	1,241,503	71,787
5120002 - Disaster Relief	24,689	0	0	64	0	0
5122000 - Car Allowance	330	0	0	704	938	938
5122001 - Cell Phone Allowance	0	0	0	34	38	38
5130001 - Vacancy Factor	0	-20,568	-20,568	0	-21,823	-1,255
5140000 - Overtime	1,297	5,500	5,500	2,528	5,500	0
5140003 - Overtime- Disaster Relief	516	0	0	0	0	0
5150300 - Class C Meals	0	0	0	4	0	0
5160000 - Compensated Annual Leave	66,920	0	0	48,686	0	0
5160010 - Compensated Ann Leave Payoff	8,874	0	0	3,019	0	0
5160020 - Compensated Admin Leave	1,734	0	0	3,416	0	0
5170000 - Compensated Sick Leave	39,205	0	0	38,875	0	0
5170010 - Compensated Sick Leave Payoff	10,209	0	0	11,090	0	0
5210000 - Fica Taxes	74,047	89,902	89,902	72,904	95,396	5,494
5220000 - Retirement Contributions	139,641	172,001	172,001	151,917	181,453	9,452
5221000 - Opeb Gasb 45	-29,780	0	0	0	0	0
5230000 - Health Insurance	246,224	331,271	331,271	260,496	418,354	87,083
5231000 - Life Insurance	976	1,193	1,193	1,029	1,264	71
5232000 - Dental Insurance	6,148	7,644	7,644	6,208	8,439	795
5233000 - Lt Disability Insurance	1,537	1,878	1,878	1,562	1,995	117
5233100 - St Disability Insurance	2,263	3,321	3,321	2,287	3,603	282
5240000 - Workers' Compensation	39,823	46,298	46,298	38,215	46,780	482
Personnel Services:	\$1,493,054	\$1,808,156	\$1,808,156	\$1,535,291	\$1,983,440	\$175,284
Operating Expenses:						
5310000 - Professional Services	205,944	189,995	276,027	6,677	187,000	-2,995
5310006 - Legal Fees	4,163	0	0	1,463	0	0
5312000 - Tax Collector Fees	520,837	632,966	632,966	593,273	670,766	37,800
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	27,495,738	28,648,180	29,766,956	21,933,631	31,043,948	2,395,768
5342000 - Landfill LT Care and Closure	244,963	603,000	603,000	165,432	603,000	0
5342001 - Landfill LT-CONTRA ACCT	-244,963	-603,000	-603,000	0	-603,000	0
5400000 - Travel And Per Diem	60	6,615	6,615	100	6,615	0
5410000 - Communications	6,658	8,252	8,252	6,228	8,649	397
5420000 - Freight & Postage Services	280	1,950	1,950	197	1,950	0
5430000 - Utility Services	8,848	7,500	7,500	4,576	7,500	0
5440000 - Rentals And Leases	3,109	8,200	8,200	2,539	7,900	-300
5450000 - Insurance	30,400	18,603	18,603	18,603	19,369	766
5460000 - Repair & Maintenance Svcs	53,874	56,488	56,488	50,129	56,488	0
5460010 - Repairs & Maint Software	0	2,000	2,000	2,000	2,000	0
5462000 - Rep & Maint-automotive	41,124	41,908	41,908	19,610	57,860	15,952
5462100 - Rep & Maint-Sheriff's Site	0	30,600	30,600	3,932	14,000	-16,600
5462200 - Repair & Maint-Auto Direct	0	0	0	0	5,400	5,400
5470000 - Printing And Binding	3,057	5,000	5,000	242	6,300	1,300
5480000 - Promotional Activities	0	5,000	5,000	199	6,000	1,000
5490000 - Oth Current Chgs & Obligations	-378,845	38,275	38,275	853	38,275	0
5490011 - Cash over/shorts	-9	0	0	37	0	0
5490500 - Reimbursement Of Py Revenue	-200	0	0	0	0	0
5490501 - OH-Workers' Compensation	7,083	7,876	7,876	7,876	7,590	-286

401-SOLID WASTE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490502 - OH-Property & Liability Insurance	2,699	1,702	1,702	1,702	2,999	1,297
5490503 - OH-Dental Insurance	1,818	1,887	1,887	1,887	1,916	29
5490504 - OH-Health Insurance	7,595	6,709	6,709	6,709	9,628	2,919
5490505 - OH-Life/AD&D, STD, LTD	1,352	1,537	1,537	1,537	1,479	-58
5490509 - OH-Fleet Oversight	4,656	3,584	3,584	3,584	7,282	3,698
5490510 - OH-Fleet Maint	27,469	58,378	58,378	58,378	65,133	6,755
5490511 - OH-Fleet Fuel	0	7,434	7,434	7,434	10,704	3,270
5511000 - Office Supplies	2,085	4,250	4,250	533	3,650	-600
5512000 - Office Equipment	798	0	0	0	0	0
5520000 - Operating Supplies	20,214	46,267	46,067	9,995	47,658	1,391
5520020 - Computer Hardware, Non-Capital	2,120	6,806	6,806	0	6,806	0
5521000 - Gas & Oil	52,476	72,563	72,563	33,564	61,500	-11,063
5522000 - Chemicals	0	0	0	95	0	0
5523000 - Protective Clothing	0	0	0	0	150	150
5525000 - Tools	0	500	500	409	500	0
5540000 - Books,pubs,subs & Memberships	150	1,015	1,015	0	1,015	0
5550000 - Training	0	5,150	5,150	0	5,150	0
5590000 - Depreciation	119,103	67,003	67,003	0	67,003	0
Operating Expenses:	\$28,244,656	\$29,994,643	\$31,199,251	\$22,943,423	\$32,440,633	\$2,445,990
Capital Outlay:						
5640000 - Machinery & Equipment	0	25,000	25,200	0	5,500	-19,500
5640100 - Vehicles	0	0	41,043	0	42,423	42,423
5650000 - Construction In Progress	0	641,000	641,000	519,354	3,428,832	2,787,832
Capital Outlay:	\$0	\$666,000	\$707,243	\$519,354	\$3,476,755	\$2,810,755
Debt Service:						
5710000 - Principal	0	75,792	75,792	0	134,588	58,796
5720000 - Interest	1,374	10,228	10,228	10,226	20,557	10,329
Debt Service:	\$1,374	\$86,020	\$86,020	\$10,226	\$155,145	\$69,125
Transfers Out:						
5910001 - Tran Out-general Fund	1,107,165	1,171,190	1,171,190	1,171,190	719,694	-451,496
5910158 - Tran Out-intergov Radio Commun	23,738	24,327	24,327	24,327	22,639	-1,688
5910315 - Tran Out-General Capital Outlay Fur	10,523,850	85,000	85,000	85,000	0	-85,000
5910510 - Tran Out Fleet	812	0	0	0	0	0
Transfers Out:	\$11,655,565	\$1,280,517	\$1,280,517	\$1,280,517	\$742,333	-\$538,184
Reserves - Operating:						
5990010 - Reserve For Cash	0	5,512,647	6,900,204	0	5,861,068	348,421
5990020 - Reserve For Contingency	0	3,307,588	4,150,059	0	3,516,640	209,052
Reserves - Operating:	\$0	\$8,820,235	\$11,050,263	\$0	\$9,377,708	\$557,473
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	43,010	43,010	0	63,641	20,631
Reserves - Debt:	\$0	\$43,010	\$43,010	\$0	\$63,641	\$20,631
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	20,717,441	26,941,443	0	27,847,217	7,129,776
Reserves - Capital:	\$0	\$20,717,441	\$26,941,443	\$0	\$27,847,217	\$7,129,776

401-SOLID WASTE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	9,752,853	9,752,853	0	9,752,853	0
5990060 - Reserves Assigned	0	7,006,493	7,006,493	0	7,006,493	0
Reserves - Assigned:	\$0	\$16,759,346	\$16,759,346	\$0	\$16,759,346	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,178,009	771,859	0	2,764,284	586,275
Reserves - Restricted:	\$0	\$2,178,009	\$771,859	\$0	\$2,764,284	\$586,275
TOTAL EXPENDITURES:	\$41,394,649	\$82,353,377	\$90,647,108	\$26,288,812	\$95,610,502	\$13,257,125

FUND 407 – OSCEOLA PARKWAY FUND

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Improvement and Refunding Revenue Bonds (Osceola Parkway), Series 2019A1-2, and the Osceola Parkway project.

REVENUES

The primary revenue sources are Fund Balance and Tolls, which are projected to increase for FY25.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

407-OSCEOLA PARKWAY FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 17,189,230	\$ 25,093,283	\$ 25,093,283	\$ 0	\$ 7,904,053
Less 5% Statutory Reduction	<u>\$(859,462)</u>	<u>\$(1,254,664)</u>	<u>\$(1,254,664)</u>	\$ 0	<u>\$(395,202)</u>
Subtotal:	\$ 16,329,768	\$ 23,838,619	\$ 23,838,619	\$ 0	\$ 7,508,851
Fund Balance	<u>\$ 37,547,580</u>	<u>\$ 52,982,833</u>	<u>\$ 54,096,208</u>	<u>\$ 1,113,375</u>	<u>\$ 16,548,628</u>
REVENUES TOTAL:	<u>\$ 53,877,348</u>	<u>\$ 76,821,452</u>	<u>\$ 77,934,827</u>	<u>\$ 1,113,375</u>	<u>\$ 24,057,479</u>
EXPENDITURES:					
Personnel Services	\$ 286,221	\$ 303,955	\$ 282,743	\$(21,212)	\$(3,478)
Operating Expenses	\$ 3,379,495	\$ 3,500,496	\$ 3,500,664	\$ 168	\$ 121,169
Capital Outlay	\$ 2,812,749	\$ 0	\$ 1,113,375	\$ 1,113,375	\$(1,699,374)
Debt Service	<u>\$ 9,215,050</u>	<u>\$ 9,211,050</u>	<u>\$ 9,211,050</u>	<u>\$ 0</u>	<u>\$(4,000)</u>
Subtotal:	\$ 15,693,515	\$ 13,015,501	\$ 14,107,832	\$ 1,092,331	\$(1,585,683)
Transfers Out	\$ 127,961	\$ 169,839	\$ 169,839	\$ 0	\$ 41,878
Reserves - Operating	\$ 1,009,235	\$ 1,057,280	\$ 1,057,280	\$ 0	\$ 48,045
Reserves - Debt	\$ 23,711,059	\$ 24,652,712	\$ 24,652,712	\$ 0	\$ 941,653
Reserves - Capital	\$ 12,028,395	\$ 36,620,620	\$ 36,641,664	\$ 21,044	\$ 24,613,269
Reserves - Restricted	<u>\$ 1,307,183</u>	<u>\$ 1,305,500</u>	<u>\$ 1,305,500</u>	<u>\$ 0</u>	<u>\$(1,683)</u>
EXPENDITURES TOTAL:	<u>\$ 53,877,348</u>	<u>\$ 76,821,452</u>	<u>\$ 77,934,827</u>	<u>\$ 1,113,375</u>	<u>\$ 24,057,479</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

407 – OSCEOLA PARKWAY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	128,810	182,085	182,085	140,360	177,549	-4,536
5120002 - Disaster Relief	2,028	0	0	0	0	0
5122000 - Car Allowance	940	0	0	2,070	2,609	2,609
5122001 - Cell Phone Allowance	0	0	0	143	75	75
5130001 - Vacancy Factor	0	-3,187	-3,187	0	-3,106	81
5140000 - Overtime	1,424	50	50	238	50	0
5140003 - Overtime- Disaster Relief	939	0	0	0	0	0
5150300 - Class C Meals	0	0	0	5	0	0
5160000 - Compensated Annual Leave	10,433	0	0	7,672	0	0
5160010 - Compensated Ann Leave Payoff	2,925	0	0	2,400	0	0
5160020 - Compensated Admin Leave	1,642	0	0	2,258	0	0
5170000 - Compensated Sick Leave	11,443	0	0	2,426	0	0
5170010 - Compensated Sick Leave Payoff	950	0	0	4,697	0	0
5210000 - Fica Taxes	11,656	13,933	13,933	11,710	13,583	-350
5220000 - Retirement Contributions	32,479	39,154	39,154	32,890	36,151	-3,003
5221000 - Opeb Gasb 45	-1,729	15,000	15,000	0	15,000	0
5230000 - Health Insurance	25,488	34,619	34,619	28,046	36,327	1,708
5231000 - Life Insurance	139	186	186	157	181	-5
5232000 - Dental Insurance	457	653	653	523	596	-57
5233000 - Lt Disability Insurance	217	287	287	233	283	-4
5233100 - St Disability Insurance	292	470	470	313	458	-12
5240000 - Workers' Compensation	2,948	2,971	2,971	2,724	2,987	16
Personnel Services:	\$233,482	\$286,221	\$286,221	\$238,865	\$282,743	-\$3,478
Operating Expenses:						
5310000 - Professional Services	127,906	200,000	261,077	100,963	200,000	0
5340000 - Other Contractual Services	1,613,569	315,550	315,550	391,521	400,550	85,000
5340001 - Miscellaneous Contractual Svcs	27,565	13,000	13,000	36,684	47,000	34,000
5400000 - Travel And Per Diem	355	0	0	200	0	0
5410000 - Communications	21,638	23,985	23,985	15,296	23,985	0
5420000 - Freight & Postage Services	375	0	0	0	0	0
5430000 - Utility Services	76,345	63,900	63,900	48,588	63,900	0
5450000 - Insurance	785	854	854	854	890	36
5460000 - Repair & Maintenance Svcs	491,042	821,421	1,163,250	602,931	826,421	5,000
5470000 - Printing And Binding	5,600	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	5,000	5,000	3,750	5,000	0
5490501 - OH-Workers' Compensation	547	695	695	695	610	-85
5490502 - OH-Property & Liability Insurance	70	78	78	78	138	60
5490503 - OH-Dental Insurance	142	164	164	164	156	-8
5490504 - OH-Health Insurance	586	591	591	591	774	183
5490505 - OH-Life/AD&D, STD, LTD	106	134	134	134	117	-17
5511000 - Office Supplies	250	250	250	0	250	0
5521000 - Gas & Oil	0	3,000	3,000	0	0	-3,000
5540000 - Books,pubs,subs & Memberships	2,500	2,500	2,500	2,500	2,500	0
5590000 - Depreciation	1,927,294	1,928,373	1,928,373	0	1,928,373	0
Operating Expenses:	\$4,296,674	\$3,379,495	\$3,782,401	\$1,204,949	\$3,500,664	\$121,169
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	132,885	132,885	0	0

407 – OSCEOLA PARKWAY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	2,812,749	2,107,559	322,553	1,113,375	-1,699,374
Capital Outlay:	\$0	\$2,812,749	\$2,240,444	\$455,438	\$1,113,375	-\$1,699,374
Debt Service:						
5710000 - Principal	0	1,940,000	1,940,000	0	2,140,000	200,000
5720000 - Interest	6,447,934	7,273,550	7,273,550	7,174,050	7,069,550	-204,000
5730000 - Other Debt Service Costs	1,500	1,500	1,500	1,500	1,500	0
Debt Service:	\$6,449,434	\$9,215,050	\$9,215,050	\$7,175,550	\$9,211,050	-\$4,000
Transfers Out:						
5910001 - Tran Out-general Fund	111,737	127,961	127,961	127,961	169,839	41,878
Transfers Out:	\$111,737	\$127,961	\$127,961	\$127,961	\$169,839	\$41,878
Reserves - Operating:						
5990010 - Reserve For Cash	0	632,280	632,280	0	660,800	28,520
5990020 - Reserve For Contingency	0	376,955	376,955	0	396,480	19,525
Reserves - Operating:	\$0	\$1,009,235	\$1,009,235	\$0	\$1,057,280	\$48,045
Reserves - Debt:						
5990030 - Reserve for Debt	0	23,711,059	24,652,712	0	24,652,712	941,653
Reserves - Debt:	\$0	\$23,711,059	\$24,652,712	\$0	\$24,652,712	\$941,653
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	12,028,395	23,067,054	0	36,641,664	24,613,269
Reserves - Capital:	\$0	\$12,028,395	\$23,067,054	\$0	\$36,641,664	\$24,613,269
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,307,183	1,359,096	0	1,305,500	-1,683
Reserves - Restricted:	\$0	\$1,307,183	\$1,359,096	\$0	\$1,305,500	-\$1,683
TOTAL EXPENDITURES:	\$11,091,326	\$53,877,348	\$65,740,174	\$9,202,763	\$77,934,827	\$24,057,479



INTERNAL SERVICE FUNDS

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FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by Risk Management (1261) which administers the program for Workers' Compensation.

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY25 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 3,960,888	\$ 3,883,567	\$ 3,841,044	\$(42,523)	\$(119,844)
Subtotal:	\$ 3,960,888	\$ 3,883,567	\$ 3,841,044	\$(42,523)	\$(119,844)
Fund Balance	\$ 4,079,215	\$ 7,997,066	\$ 7,997,066	\$ 0	\$ 3,917,851
REVENUES TOTAL:	\$ 8,040,103	\$ 11,880,633	\$ 11,838,110	\$(42,523)	\$ 3,798,007
EXPENDITURES:					
Personnel Services	\$ 253,623	\$ 259,307	\$ 225,655	\$(33,652)	\$(27,968)
Operating Expenses	\$ 3,460,170	\$ 3,848,713	\$ 3,848,786	\$ 73	\$ 388,616
Subtotal:	\$ 3,713,793	\$ 4,108,020	\$ 4,074,441	\$(33,579)	\$ 360,648
Transfers Out	\$ 68,352	\$ 81,867	\$ 81,867	\$ 0	\$ 13,515
Reserves - Claims	\$ 1,940,698	\$ 4,444,717	\$ 4,435,773	\$(8,944)	\$ 2,495,075
Reserves - Restricted	\$ 2,317,260	\$ 3,246,029	\$ 3,246,029	\$ 0	\$ 928,769
EXPENDITURES TOTAL:	\$ 8,040,103	\$ 11,880,633	\$ 11,838,110	\$(42,523)	\$ 3,798,007

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	112,285	176,145	176,145	115,299	152,583	-23,562
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	64	0	0	1,173	1,563	1,563
5130001 - Vacancy Factor	0	-3,084	-3,084	0	-2,672	412
5140000 - Overtime	33	50	50	7	50	0
5160000 - Compensated Annual Leave	6,398	0	0	3,068	0	0
5160010 - Compensated Ann Leave Payoff	1,706	0	0	4,041	0	0
5160020 - Compensated Admin Leave	2,117	0	0	1,953	0	0
5170000 - Compensated Sick Leave	4,104	0	0	744	0	0
5170010 - Compensated Sick Leave Payoff	2,388	0	0	781	0	0
5210000 - Fica Taxes	9,697	13,480	13,480	9,474	11,676	-1,804
5220000 - Retirement Contributions	22,372	31,093	31,093	23,439	28,254	-2,839
5221000 - Opeb Gasb 45	-5,462	0	0	0	0	0
5230000 - Health Insurance	17,155	33,989	33,989	19,856	32,578	-1,411
5231000 - Life Insurance	122	180	180	124	155	-25
5232000 - Dental Insurance	509	727	727	504	600	-127
5233000 - Lt Disability Insurance	192	282	282	188	245	-37
5233100 - St Disability Insurance	282	497	497	272	425	-72
5240000 - Workers' Compensation	199	264	264	189	198	-66
Personnel Services:	\$174,202	\$253,623	\$253,623	\$181,112	\$225,655	-\$27,968
Operating Expenses:						
5310000 - Professional Services	178,010	213,000	213,000	154,544	213,000	0
5340000 - Other Contractual Services	20,784	46,900	46,900	16,041	48,900	2,000
5450000 - Insurance	894	958	958	958	998	40
5450001 - Insurance Premium	390,889	450,000	450,000	461,066	465,000	15,000
5450002 - Insurance Admin Fees	34,554	42,000	42,000	32,618	46,000	4,000
5462000 - Rep & Maint-automotive	0	500	500	0	100	-400
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	91	0	0
5490300 - Claims	3,153,806	2,701,726	2,701,726	1,234,737	3,070,369	368,643
5490302 - Adjustment to Claim Liabilitie	-1,456,603	0	0	0	0	0
5490502 - OH-Property & Liability Insurance	79	88	88	88	154	66
5490503 - OH-Dental Insurance	161	184	184	184	142	-42
5490504 - OH-Health Insurance	668	663	663	663	713	50
5490505 - OH-Life/AD&D, STD, LTD	120	151	151	151	110	-41
5521000 - Gas & Oil	33	1,000	1,000	56	300	-700
5540000 - Books,pubs,subs & Memberships	0	500	500	0	500	0
5550000 - Training	0	2,500	2,500	0	2,500	0
5590000 - Depreciation	3,421	0	0	0	0	0
Operating Expenses:	\$2,326,816	\$3,460,170	\$3,460,170	\$1,901,196	\$3,848,786	\$388,616
Transfers Out:						
5910001 - Tran Out-general Fund	61,353	68,352	68,352	68,352	81,867	13,515
Transfers Out:	\$61,353	\$68,352	\$68,352	\$68,352	\$81,867	\$13,515
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,940,698	5,801,497	0	4,435,773	2,495,075
Reserves - Claims:	\$0	\$1,940,698	\$5,801,497	\$0	\$4,435,773	\$2,495,075
Reserves - Restricted:						

501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,317,260	2,317,260	0	3,246,029	928,769
Reserves - Restricted:	\$0	\$2,317,260	\$2,317,260	\$0	\$3,246,029	\$928,769
TOTAL EXPENDITURES:	\$2,562,370	\$8,040,103	\$11,900,902	\$2,150,659	\$11,838,110	\$3,798,007

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261), which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty, and General Liability Insurance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted in accordance with Policy and per the actuarial report**

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on updated projections**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 8,637,481	\$ 8,321,770	\$ 9,609,991	\$ 1,288,221	\$ 972,510
Subtotal:	\$ 8,637,481	\$ 8,321,770	\$ 9,609,991	\$ 1,288,221	\$ 972,510
Fund Balance	\$ 5,696,333	\$ 8,685,548	\$ 7,919,862	\$(765,686)	\$ 2,223,529
REVENUES TOTAL:	\$ 14,333,814	\$ 17,007,318	\$ 17,529,853	\$ 522,535	\$ 3,196,039
EXPENDITURES:					
Personnel Services	\$ 231,891	\$ 235,755	\$ 202,108	\$(33,647)	\$(29,783)
Operating Expenses	\$ 7,512,311	\$ 8,672,281	\$ 8,672,501	\$ 220	\$ 1,160,190
Subtotal:	\$ 7,744,202	\$ 8,908,036	\$ 8,874,609	\$(33,427)	\$ 1,130,407
Transfers Out	\$ 73,046	\$ 75,245	\$ 75,245	\$ 0	\$ 2,199
Reserves - Claims	\$ 207,677	\$ 415,669	\$ 971,631	\$ 555,962	\$ 763,954
Reserves - Restricted	\$ 6,308,889	\$ 7,608,368	\$ 7,608,368	\$ 0	\$ 1,299,479
EXPENDITURES TOTAL:	\$ 14,333,814	\$ 17,007,318	\$ 17,529,853	\$ 522,535	\$ 3,196,039

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	99,483	162,087	162,087	103,347	137,963	-24,124
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	26	0	0	469	625	625
5130001 - Vacancy Factor	0	-2,837	-2,837	0	-2,415	422
5140000 - Overtime	33	50	50	7	50	0
5160000 - Compensated Annual Leave	5,982	0	0	3,157	0	0
5160010 - Compensated Ann Leave Payoff	1,947	0	0	3,579	0	0
5160020 - Compensated Admin Leave	1,857	0	0	1,692	0	0
5170000 - Compensated Sick Leave	4,034	0	0	744	0	0
5170010 - Compensated Sick Leave Payoff	1,646	0	0	702	0	0
5210000 - Fica Taxes	8,627	12,404	12,404	8,457	10,558	-1,846
5220000 - Retirement Contributions	16,706	24,869	24,869	17,860	21,788	-3,081
5221000 - Opeb Gasb 45	-5,340	0	0	0	0	0
5230000 - Health Insurance	16,663	33,471	33,471	19,409	32,022	-1,449
5231000 - Life Insurance	109	166	166	111	141	-25
5232000 - Dental Insurance	492	713	713	489	581	-132
5233000 - Lt Disability Insurance	171	261	261	168	222	-39
5233100 - St Disability Insurance	254	464	464	248	392	-72
5240000 - Workers' Compensation	177	243	243	170	181	-62
Personnel Services:	\$152,907	\$231,891	\$231,891	\$160,608	\$202,108	-\$29,783
Operating Expenses:						
5310000 - Professional Services	197,657	363,000	363,000	109,682	363,000	0
5310006 - Legal Fees	391,592	0	0	29,677	0	0
5450001 - Insurance Premium	3,079,007	4,412,070	4,412,070	3,814,877	4,613,733	201,663
5450003 - Bonded Insurance	1,020	4,420	4,420	312	4,420	0
5490000 - Oth Current Chgs & Obligations	25,750	46,000	46,000	27,699	55,000	9,000
5490300 - Claims	2,772,617	2,681,454	2,681,454	2,050,772	3,630,761	949,307
5490302 - Adjustment to Claim Liabilitie	106,312	0	0	0	0	0
5490501 - OH-Workers' Compensation	608	762	762	762	547	-215
5490503 - OH-Dental Insurance	157	183	183	183	140	-43
5490504 - OH-Health Insurance	652	649	649	649	695	46
5490505 - OH-Life/AD&D, STD, LTD	117	148	148	148	105	-43
5490509 - OH-Fleet Oversight	194	171	171	171	331	160
5490511 - OH-Fleet Fuel	0	354	354	354	669	315
5540000 - Books,pubs,subs & Memberships	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$6,575,682	\$7,512,311	\$7,512,311	\$6,035,287	\$8,672,501	\$1,160,190
Transfers Out:						
5910001 - Tran Out-general Fund	57,436	73,046	73,046	73,046	75,245	2,199
Transfers Out:	\$57,436	\$73,046	\$73,046	\$73,046	\$75,245	\$2,199
Reserves - Claims:						
5990053 - Reserve For Claims	0	207,677	2,105,167	0	971,631	763,954
Reserves - Claims:	\$0	\$207,677	\$2,105,167	\$0	\$971,631	\$763,954
Reserves - Restricted:						
5990070 - Reserves Restricted	0	6,308,889	6,308,889	0	7,608,368	1,299,479

502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Restricted:	\$0	\$6,308,889	\$6,308,889	\$0	\$7,608,368	\$1,299,479
TOTAL EXPENDITURES:	\$6,786,025	\$14,333,814	\$16,231,304	\$6,268,941	\$17,529,853	\$3,196,039

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261), which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty, and General Liability Insurance.

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments, and employee contributions. Also included is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 1,327,005	\$ 1,339,354	\$ 1,374,132	\$ 34,778	\$ 47,127
Subtotal:	\$ 1,327,005	\$ 1,339,354	\$ 1,374,132	\$ 34,778	\$ 47,127
Fund Balance	\$ 1,111,834	\$ 1,201,308	\$ 1,201,308	\$ 0	\$ 89,474
REVENUES TOTAL:	\$ 2,438,839	\$ 2,540,662	\$ 2,575,440	\$ 34,778	\$ 136,601
EXPENDITURES:					
Personnel Services	\$ 83,667	\$ 87,523	\$ 87,026	\$(497)	\$ 3,359
Operating Expenses	\$ 1,029,215	\$ 1,039,498	\$ 1,039,435	\$(63)	\$ 10,220
Subtotal:	\$ 1,112,882	\$ 1,127,021	\$ 1,126,461	\$(560)	\$ 13,579
Transfers Out	\$ 55,886	\$ 67,382	\$ 67,382	\$ 0	\$ 11,496
Reserves - Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	\$ 0
Reserves - Claims	\$ 1,221,708	\$ 1,297,975	\$ 1,333,313	\$ 35,338	\$ 111,605
Reserves - Restricted	\$ 38,363	\$ 38,284	\$ 38,284	\$ 0	\$(79)
EXPENDITURES TOTAL:	\$ 2,438,839	\$ 2,540,662	\$ 2,575,440	\$ 34,778	\$ 136,601

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

503 – DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	50,719	56,378	56,378	40,251	58,167	1,789
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	13	0	0	235	313	313
5130001 - Vacancy Factor	0	-987	-987	0	-1,018	-31
5140000 - Overtime	33	50	50	7	50	0
5160000 - Compensated Annual Leave	3,570	0	0	1,555	0	0
5160010 - Compensated Ann Leave Payoff	1,067	0	0	3,169	0	0
5160020 - Compensated Admin Leave	509	0	0	302	0	0
5170000 - Compensated Sick Leave	3,036	0	0	1,369	0	0
5170010 - Compensated Sick Leave Payoff	247	0	0	380	0	0
5210000 - Fica Taxes	4,502	4,318	4,318	3,551	4,454	136
5220000 - Retirement Contributions	8,504	9,087	9,087	7,624	9,420	333
5221000 - Opeb Gasb 45	-3,703	0	0	0	0	0
5230000 - Health Insurance	12,699	14,151	14,151	11,025	14,964	813
5231000 - Life Insurance	55	58	58	44	60	2
5232000 - Dental Insurance	272	278	278	201	283	5
5233000 - Lt Disability Insurance	87	90	90	67	93	3
5233100 - St Disability Insurance	128	160	160	99	165	5
5240000 - Workers' Compensation	89	84	84	71	75	-9
Personnel Services:	\$81,868	\$83,667	\$83,667	\$69,948	\$87,026	\$3,359
Operating Expenses:						
5450000 - Insurance	362	346	346	346	217	-129
5450002 - Insurance Admin Fees	59,481	59,262	59,262	45,114	59,855	593
5490300 - Claims	940,362	969,000	969,000	862,542	978,690	9,690
5490500 - Reimbursement Of Py Revenue	0	0	0	219	0	0
5490501 - OH-Workers' Compensation	252	282	282	282	261	-21
5490502 - OH-Property & Liability Insurance	32	32	32	32	34	2
5490503 - OH-Dental Insurance	0	0	0	0	-1	-1
5490504 - OH-Health Insurance	269	239	239	239	329	90
5490505 - OH-Life/AD&D, STD, LTD	49	54	54	54	50	-4
Operating Expenses:	\$1,000,807	\$1,029,215	\$1,029,215	\$908,827	\$1,039,435	\$10,220
Transfers Out:						
5910001 - Tran Out-general Fund	55,103	55,886	55,886	55,886	67,382	11,496
Transfers Out:	\$55,103	\$55,886	\$55,886	\$55,886	\$67,382	\$11,496
Reserves - Operating:						
5990020 - Reserve For Contingency	0	10,000	10,000	0	10,000	0
Reserves - Operating:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,221,708	1,359,375	0	1,333,313	111,605
Reserves - Claims:	\$0	\$1,221,708	\$1,359,375	\$0	\$1,333,313	\$111,605
Reserves - Restricted:						
5990070 - Reserves Restricted	0	38,363	38,363	0	38,284	-79
Reserves - Restricted:	\$0	\$38,363	\$38,363	\$0	\$38,284	-\$79

503 – DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
TOTAL EXPENDITURES:	\$1,137,778	\$2,438,839	\$2,576,506	\$1,034,662	\$2,575,440	\$136,601

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund. For FY25, Health Insurance rates increased by 5%.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers Out increased for Fire EMS due to the Cigna Wellness Program Reimbursement**

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officers, retirees, and employee contributions for health insurance. Also included are Fund Balance and Miscellaneous Revenue.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 34,800,538	\$ 36,804,717	\$ 37,500,221	\$ 695,504	\$ 2,699,683
Miscellaneous Revenues	\$ 868,665	\$ 860,000	\$ 870,000	\$ 10,000	\$ 1,335
<u>Less 5% Statutory Reduction</u>	<u>\$(43,433)</u>	<u>\$(43,000)</u>	<u>\$(43,000)</u>	<u>\$ 0</u>	<u>\$ 433</u>
Subtotal:	\$ 35,625,770	\$ 37,621,717	\$ 38,327,221	\$ 705,504	\$ 2,701,451
Fund Balance	\$ 5,324,498	\$ 4,314,233	\$ 4,314,233	\$ 0	\$(1,010,265)
REVENUES TOTAL:	<u>\$ 40,950,268</u>	<u>\$ 41,935,950</u>	<u>\$ 42,641,454</u>	<u>\$ 705,504</u>	<u>\$ 1,691,186</u>
EXPENDITURES:					
Personnel Services	\$ 188,731	\$ 196,827	\$ 196,394	\$(433)	\$ 7,663
<u>Operating Expenses</u>	<u>\$ 27,884,444</u>	<u>\$ 29,758,295</u>	<u>\$ 29,758,322</u>	<u>\$ 27</u>	<u>\$ 1,873,878</u>
Subtotal:	\$ 28,073,175	\$ 29,955,122	\$ 29,954,716	\$(406)	\$ 1,881,541
Transfers Out	\$ 154,136	\$ 333,805	\$ 343,805	\$ 10,000	\$ 189,669
Reserves - Claims	\$ 9,033,415	\$ 7,415,012	\$ 8,110,922	\$ 695,910	\$(922,493)
<u>Reserves - Restricted</u>	<u>\$ 3,689,542</u>	<u>\$ 4,232,011</u>	<u>\$ 4,232,011</u>	<u>\$ 0</u>	<u>\$ 542,469</u>
EXPENDITURES TOTAL:	<u>\$ 40,950,268</u>	<u>\$ 41,935,950</u>	<u>\$ 42,641,454</u>	<u>\$ 705,504</u>	<u>\$ 1,691,186</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

504 – HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	95,839	128,577	128,577	81,101	132,382	3,805
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	51	0	0	939	1,250	1,250
5130001 - Vacancy Factor	0	-2,252	-2,252	0	-2,316	-64
5140000 - Overtime	33	0	0	7	0	0
5160000 - Compensated Annual Leave	5,464	0	0	2,816	0	0
5160010 - Compensated Ann Leave Payoff	2,133	0	0	4,344	0	0
5160020 - Compensated Admin Leave	1,403	0	0	962	0	0
5170000 - Compensated Sick Leave	4,678	0	0	1,574	0	0
5170010 - Compensated Sick Leave Payoff	990	0	0	459	0	0
5210000 - Fica Taxes	8,455	9,836	9,836	7,006	10,129	293
5220000 - Retirement Contributions	18,741	23,203	23,203	17,488	24,009	806
5230000 - Health Insurance	21,011	27,955	27,955	18,541	29,527	1,572
5231000 - Life Insurance	104	133	133	89	134	1
5232000 - Dental Insurance	440	519	519	348	527	8
5233000 - Lt Disability Insurance	164	205	205	136	209	4
5233100 - St Disability Insurance	239	361	361	196	370	9
5240000 - Workers' Compensation	168	194	194	137	173	-21
Personnel Services:	\$159,953	\$188,731	\$188,731	\$136,142	\$196,394	\$7,663
Operating Expenses:						
5310000 - Professional Services	93,250	97,750	97,750	86,667	98,000	250
5340000 - Other Contractual Services	0	21,538	21,538	0	0	-21,538
5340009 - Other Contractual Services-Operatio	727,086	767,000	767,000	536,885	767,000	0
5340010 - Other Contractual Services- Prescrip	251,611	351,000	351,000	219,956	351,000	0
5340011 - Other Contractual Services- Fixed Fe	403,326	422,400	422,400	309,892	422,400	0
5340012 - Other Contractual Services- Tech, Li	54,000	54,000	54,000	36,000	54,000	0
5420000 - Freight & Postage Services	1,700	1,850	1,850	1,107	1,870	20
5450000 - Insurance	584	662	662	662	542	-120
5450001 - Insurance Premium	1,549,328	1,878,150	1,878,150	1,324,425	2,139,102	260,952
5450002 - Insurance Admin Fees	847,361	820,643	820,643	657,754	812,868	-7,775
5470000 - Printing And Binding	8,650	5,500	5,500	0	5,775	275
5490016 - Other-Wellness	6,162	47,265	47,265	21,908	75,362	28,097
5490300 - Claims	24,078,091	22,131,000	22,131,000	22,723,197	23,500,000	1,369,000
5490301 - HRA Claims Payment	957,699	1,280,680	1,280,680	891,008	1,525,250	244,570
5490501 - OH-Workers' Compensation	409	536	536	536	499	-37
5490502 - OH-Property & Liability Insurance	52	61	61	61	84	23
5490503 - OH-Dental Insurance	104	129	129	129	125	-4
5490504 - OH-Health Insurance	0	0	0	0	173	173
5490505 - OH-Life/AD&D, STD, LTD	79	106	106	106	98	-8
5540000 - Books,pubs,subs & Memberships	0	500	500	0	500	0
5550000 - Training	0	1,500	1,500	0	1,500	0
5590000 - Depreciation	5,499	2,174	2,174	0	2,174	0
Operating Expenses:	\$28,984,992	\$27,884,444	\$27,884,444	\$26,810,293	\$29,758,322	\$1,873,878
Transfers Out:						
5910001 - Tran Out-general Fund	258,012	154,136	154,136	154,136	333,805	179,669
5910134 - Tran Out - Fire	0	0	0	0	10,000	10,000
Transfers Out:	\$258,012	\$154,136	\$154,136	\$154,136	\$343,805	\$189,669

504 – HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Reserves - Claims:						
5990053 - Reserve For Claims	0	9,033,415	9,785,544	0	8,110,922	-922,493
Reserves - Claims:	\$0	\$9,033,415	\$9,785,544	\$0	\$8,110,922	-\$922,493
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,689,542	3,689,542	0	4,232,011	542,469
Reserves - Restricted:	\$0	\$3,689,542	\$3,689,542	\$0	\$4,232,011	\$542,469
TOTAL EXPENDITURES:	\$29,402,957	\$40,950,268	\$41,702,397	\$27,100,571	\$42,641,454	\$1,691,186

FUND 505 – LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Life, Long-Term, Short-Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

REVENUES

The primary source of revenue is derived from charges related to life, long-term, and short-term disability rates to countywide departments and employees. Also included is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

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

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 847,849	\$ 904,544	\$ 900,426	\$(4,118)	\$ 52,577
Subtotal:	\$ 847,849	\$ 904,544	\$ 900,426	\$(4,118)	\$ 52,577
Fund Balance	\$ 918,097	\$ 944,946	\$ 944,946	\$ 0	\$ 26,849
REVENUES TOTAL:	\$ 1,765,946	\$ 1,849,490	\$ 1,845,372	\$(4,118)	\$ 79,426
EXPENDITURES:					
Personnel Services	\$ 63,901	\$ 66,966	\$ 66,418	\$(548)	\$ 2,517
Operating Expenses	\$ 613,889	\$ 613,889	\$ 613,812	\$(77)	\$(77)
Subtotal:	\$ 677,790	\$ 680,855	\$ 680,230	\$(625)	\$ 2,440
Transfers Out	\$ 49,645	\$ 57,560	\$ 57,560	\$ 0	\$ 7,915
Reserves - Operating	\$ 13,000	\$ 13,000	\$ 13,000	\$ 0	\$ 0
Reserves - Claims	\$ 1,025,511	\$ 1,098,075	\$ 1,094,582	\$(3,493)	\$ 69,071
EXPENDITURES TOTAL:	\$ 1,765,946	\$ 1,849,490	\$ 1,845,372	\$(4,118)	\$ 79,426

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

505 – LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	38,650	42,997	42,997	29,300	44,247	1,250
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	13	0	0	235	313	313
5130001 - Vacancy Factor	0	-752	-752	0	-776	-24
5140000 - Overtime	33	50	50	7	50	0
5160000 - Compensated Annual Leave	2,996	0	0	1,143	0	0
5160010 - Compensated Ann Leave Payoff	572	0	0	1,964	0	0
5160020 - Compensated Admin Leave	261	0	0	225	0	0
5170000 - Compensated Sick Leave	2,379	0	0	1,266	0	0
5170010 - Compensated Sick Leave Payoff	247	0	0	380	0	0
5210000 - Fica Taxes	3,404	3,292	3,292	2,555	3,390	98
5220000 - Retirement Contributions	6,803	7,271	7,271	5,893	7,522	251
5221000 - Opeb Gasb 45	-3,336	0	0	0	0	0
5230000 - Health Insurance	9,247	10,517	10,517	7,889	11,144	627
5231000 - Life Insurance	42	43	43	32	45	2
5232000 - Dental Insurance	222	228	228	158	233	5
5233000 - Lt Disability Insurance	66	68	68	49	68	0
5233100 - St Disability Insurance	97	122	122	71	126	4
5240000 - Workers' Compensation	67	65	65	51	56	-9
Personnel Services:	\$61,804	\$63,901	\$63,901	\$51,217	\$66,418	\$2,517
Operating Expenses:						
5450000 - Insurance	297	283	283	283	152	-131
5450001 - Insurance Premium	423,002	613,102	613,102	332,984	613,102	0
5490500 - Reimbursement Of Py Revenue	0	0	0	7	0	0
5490501 - OH-Workers' Compensation	205	229	229	229	212	-17
5490502 - OH-Property & Liability Insurance	26	26	26	26	24	-2
5490503 - OH-Dental Insurance	52	56	56	56	53	-3
5490504 - OH-Health Insurance	221	193	193	193	272	79
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	-3	-3
Operating Expenses:	\$423,803	\$613,889	\$613,889	\$333,778	\$613,812	-\$77
Transfers Out:						
5910001 - Tran Out-general Fund	38,506	49,645	49,645	49,645	57,560	7,915
Transfers Out:	\$38,506	\$49,645	\$49,645	\$49,645	\$57,560	\$7,915
Reserves - Operating:						
5990020 - Reserve For Contingency	0	13,000	13,000	0	13,000	0
Reserves - Operating:	\$0	\$13,000	\$13,000	\$0	\$13,000	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,025,511	1,063,684	0	1,094,582	69,071
Reserves - Claims:	\$0	\$1,025,511	\$1,063,684	\$0	\$1,094,582	\$69,071
TOTAL EXPENDITURES:	\$524,113	\$1,765,946	\$1,804,119	\$434,640	\$1,845,372	\$79,426

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures indirect costs associated with the general oversight of Fleet operations.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services were adjusted based on the re-evaluation of the Fleet Director position allocations.**

REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet, which will be revised for the next stage of the Budget.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 123,907	\$ 198,162	\$ 245,955	\$ 47,793	\$ 122,048
Less 5% Statutory Reduction	\$ 0	\$ (8,099)	\$ (1)	\$ 8,098	\$ (1)
Subtotal:	\$ 123,907	\$ 190,063	\$ 245,954	\$ 55,891	\$ 122,047
Fund Balance	\$ 135,125	\$ 76,589	\$ 85,271	\$ 8,682	\$ (49,854)
REVENUES TOTAL:	\$ 259,032	\$ 266,652	\$ 331,225	\$ 64,573	\$ 72,193
EXPENDITURES:					
Personnel Services	\$ 135,779	\$ 115,547	\$ 178,693	\$ 63,146	\$ 42,914
Operating Expenses	\$ 55,184	\$ 35,355	\$ 36,782	\$ 1,427	\$ (18,402)
Debt Service	\$ 26,615	\$ 0	\$ 0	\$ 0	\$ (26,615)
Subtotal:	\$ 217,578	\$ 150,902	\$ 215,475	\$ 64,573	\$ (2,103)
Transfers Out	\$ 28,146	\$ 89,135	\$ 89,135	\$ 0	\$ 60,989
Reserves - Debt	\$ 13,308	\$ 26,615	\$ 26,615	\$ 0	\$ 13,307
EXPENDITURES TOTAL:	\$ 259,032	\$ 266,652	\$ 331,225	\$ 64,573	\$ 72,193

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	28,532	89,962	89,962	30,963	121,580	31,618
5120002 - Disaster Relief	881	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,574	-1,574	0	-2,128	-554
5160000 - Compensated Annual Leave	1,957	0	0	1,110	0	0
5160010 - Compensated Ann Leave Payoff	689	0	0	683	0	0
5160020 - Compensated Admin Leave	581	0	0	543	0	0
5170000 - Compensated Sick Leave	758	0	0	89	0	0
5170010 - Compensated Sick Leave Payoff	326	0	0	373	0	0
5210000 - Fica Taxes	2,457	6,881	6,881	2,453	9,301	2,420
5220000 - Retirement Contributions	4,138	12,208	12,208	4,532	16,571	4,363
5221000 - Opeb Gasb 45	-1,152	0	0	0	0	0
5230000 - Health Insurance	6,147	26,717	26,717	7,504	31,425	4,708
5231000 - Life Insurance	32	91	91	33	123	32
5232000 - Dental Insurance	82	362	362	117	406	44
5233000 - Lt Disability Insurance	50	144	144	54	194	50
5233100 - St Disability Insurance	73	256	256	79	348	92
5240000 - Workers' Compensation	709	732	732	418	873	141
Personnel Services:	\$46,262	\$135,779	\$135,779	\$48,952	\$178,693	\$42,914
Operating Expenses:						
5340000 - Other Contractual Services	1,530	33,882	454	18	1,954	-31,928
5400000 - Travel And Per Diem	7	385	385	0	4,500	4,115
5410000 - Communications	1,751	3,750	3,750	2,548	5,760	2,010
5430000 - Utility Services	1,496	1,377	1,377	1,057	1,377	0
5450000 - Insurance	770	1,541	1,541	1,541	1,593	52
5460000 - Repair & Maintenance Svcs	287	1,634	1,634	171	1,634	0
5490501 - OH-Workers' Compensation	395	440	440	440	516	76
5490502 - OH-Property & Liability Insurance	68	141	141	141	247	106
5490503 - OH-Dental Insurance	102	105	105	105	131	26
5490504 - OH-Health Insurance	424	374	374	374	656	282
5490505 - OH-Life/AD&D, STD, LTD	76	86	86	86	100	14
5490510 - OH-Fleet Maint	0	6,868	6,868	6,868	7,663	795
5511000 - Office Supplies	955	2,720	2,720	2,611	2,720	0
5520000 - Operating Supplies	0	426	426	0	426	0
5540000 - Books,pubs,subs & Memberships	0	0	0	0	1,900	1,900
5550000 - Training	0	0	0	0	4,150	4,150
5590000 - Depreciation	515	1,455	1,455	0	1,455	0
Operating Expenses:	\$8,376	\$55,184	\$21,756	\$15,959	\$36,782	-\$18,402
Debt Service:						
5710000 - Principal	0	25,716	25,716	0	0	-25,716
5720000 - Interest	1,337	899	899	899	0	-899
Debt Service:	\$1,337	\$26,615	\$26,615	\$899	\$0	-\$26,615
Transfers Out:						
5910001 - Tran Out-general Fund	32,554	28,146	89,186	89,186	89,135	60,989
5910104 - Tran Out-104	0	0	6,626	6,626	0	0
5910107 - Tran Out Library Fund	0	0	339	339	0	0
5910125 - Tran Out-env Land Maintenance	0	0	820	820	0	0
5910134 - Tran Out - Fire	0	0	17,107	17,107	0	0

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910148 - Tran Out-building Fund	0	0	3,686	3,686	0	0
5910155 - Tran Out-w192 Phase I	0	0	408	408	0	0
5910158 - Tran Out-intergov Radio Commun	2,004	0	303	303	0	0
5910401 - Tran Out-solid Waste	0	0	2,896	2,896	0	0
5910502 - Tran Out - Prop & Casualty	0	0	47	47	0	0
5910510 - Tran Out Fleet	0	0	3,925	3,925	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	47	47	0	0
Transfers Out:	\$34,558	\$28,146	\$125,390	\$125,390	\$89,135	\$60,989
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	13,308	13,308	0	26,615	13,307
Reserves - Debt:	\$0	\$13,308	\$13,308	\$0	\$26,615	\$13,307
TOTAL EXPENDITURES:	\$90,533	\$259,032	\$322,848	\$191,200	\$331,225	\$72,193

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund accounts for the cost incurred by the County for the maintenance of large vehicles.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services were adjusted based on the re-evaluation of the Fleet Director position appropriations**
- **Operating decreased due to the removal of costs for obsolescent parts as well as the Overhead allocations and Repair & Maintenance Automotive to offset adjustments within this Fund**

REVENUES

Departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance. Revenue is also generated by an overhead allocation, which will be revised for the next stage of the Budget.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 3,467,108	\$ 4,391,095	\$ 4,057,789	\$(333,306)	\$ 590,681
Less 5% Statutory Reduction	\$ 0	\$(75,822)	\$(16,724)	\$ 59,098	\$(16,724)
Subtotal:	\$ 3,467,108	\$ 4,315,273	\$ 4,041,065	\$(274,208)	\$ 573,957
Other Sources	\$ 0	\$ 329,622	\$ 329,622	\$ 0	\$ 329,622
REVENUES TOTAL:	\$ 3,467,108	\$ 4,644,895	\$ 4,370,687	\$(274,208)	\$ 903,579
EXPENDITURES:					
Personnel Services	\$ 1,600,345	\$ 1,737,173	\$ 1,647,741	\$(89,432)	\$ 47,396
Operating Expenses	\$ 1,447,258	\$ 2,074,634	\$ 1,889,858	\$(184,776)	\$ 442,600
Capital Outlay	\$ 0	\$ 329,622	\$ 329,622	\$ 0	\$ 329,622
Debt Service	\$ 0	\$ 26,616	\$ 26,616	\$ 0	\$ 26,616
Subtotal:	\$ 3,047,603	\$ 4,168,045	\$ 3,893,837	\$(274,208)	\$ 846,234
Transfers Out	\$ 419,505	\$ 463,542	\$ 463,542	\$ 0	\$ 44,037
Reserves - Debt	\$ 0	\$ 13,308	\$ 13,308	\$ 0	\$ 13,308
EXPENDITURES TOTAL:	\$ 3,467,108	\$ 4,644,895	\$ 4,370,687	\$(274,208)	\$ 903,579

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	705,012	1,036,255	731,255	677,962	1,061,362	25,107
5120002 - Disaster Relief	3,529	0	0	0	0	0
5130001 - Vacancy Factor	0	-18,693	-18,693	0	-19,131	-438
5140000 - Overtime	26,415	31,955	31,955	25,438	31,955	0
5140003 - Overtime- Disaster Relief	184	0	0	0	0	0
5150400 - Moving Expense	3,000	0	0	0	0	0
5160000 - Compensated Annual Leave	47,223	0	0	32,077	0	0
5160010 - Compensated Ann Leave Payoff	1,149	0	0	9,766	0	0
5160020 - Compensated Admin Leave	894	0	0	3,290	0	0
5170000 - Compensated Sick Leave	34,738	0	0	27,683	0	0
5170010 - Compensated Sick Leave Payoff	3,398	0	0	3,434	0	0
5210000 - Fica Taxes	60,074	81,721	81,721	56,455	83,639	1,918
5220000 - Retirement Contributions	102,758	144,957	144,957	105,461	149,019	4,062
5221000 - Opeb Gasb 45	-20,947	0	0	0	0	0
5230000 - Health Insurance	187,885	292,996	292,996	184,660	310,931	17,935
5231000 - Life Insurance	769	1,080	1,080	759	1,108	28
5232000 - Dental Insurance	4,111	5,646	5,646	3,824	5,848	202
5233000 - Lt Disability Insurance	1,217	1,709	1,709	1,151	1,752	43
5233100 - St Disability Insurance	1,822	3,082	3,082	1,717	3,153	71
5240000 - Workers' Compensation	17,240	19,637	19,637	14,845	18,105	-1,532
Personnel Services:	\$1,180,470	\$1,600,345	\$1,295,345	\$1,148,521	\$1,647,741	\$47,396
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	11,000	11,000
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	8,241	14,723	14,723	6,525	16,877	2,154
5340008 - Other Contractual Svc- Auction	0	0	0	213	0	0
5400000 - Travel And Per Diem	2,448	3,300	3,300	2,257	3,300	0
5410000 - Communications	2,815	4,110	4,110	1,362	10,205	6,095
5420000 - Freight & Postage Services	228	550	550	66	550	0
5430000 - Utility Services	10,395	10,328	10,328	7,928	10,328	0
5440000 - Rentals And Leases	1,983	2,791	2,791	2,462	2,791	0
5450000 - Insurance	17,005	19,126	19,126	19,126	26,145	7,019
5460000 - Repair & Maintenance Svcs	10,257	61,580	66,580	53,491	26,580	-35,000
5462000 - Rep & Maint-automotive	1,350,860	1,080,275	1,423,684	1,340,973	1,531,694	451,419
5462999 - Rep & Maint-Auto Contra Acct	-25,083	-27,000	-27,000	-5,107	-27,000	0
5470000 - Printing And Binding	59	0	0	79	0	0
5490501 - OH-Workers' Compensation	5,564	6,185	6,185	6,185	5,838	-347
5490502 - OH-Property & Liability Insurance	1,510	1,750	1,750	1,750	4,047	2,297
5490503 - OH-Dental Insurance	1,426	1,483	1,483	1,483	1,472	-11
5490504 - OH-Health Insurance	5,965	5,270	5,270	5,270	7,402	2,132
5490505 - OH-Life/AD&D, STD, LTD	1,061	1,207	1,207	1,207	1,139	-68
5490509 - OH-Fleet Oversight	4,656	3,584	3,584	3,584	5,958	2,374
5490511 - OH-Fleet Fuel	0	7,434	7,434	7,434	10,035	2,601
5511000 - Office Supplies	720	1,070	1,070	504	2,000	930
5520000 - Operating Supplies	7,329	12,292	12,292	7,615	14,922	2,630
5521000 - Gas & Oil	67,757	100,125	100,125	36,793	72,000	-28,125
5524000 - Oper Supp-miscellaneous	1,591	2,700	2,700	519	3,000	300
5524500 - Cleaning Supplies	1,710	2,500	2,500	1,070	2,500	0

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5525000 - Tools	6,967	11,150	11,150	3,307	17,120	5,970
5525500 - Allowance	2,211	5,500	5,500	4,063	9,000	3,500
5540000 - Books,pubs,subs & Memberships	3,698	6,350	6,350	4,628	12,080	5,730
5550000 - Training	4,886	25,000	25,000	1,884	25,000	0
5590000 - Depreciation	107,191	82,875	82,875	0	82,875	0
Operating Expenses:	\$1,603,450	\$1,447,258	\$1,795,667	\$1,516,670	\$1,889,858	\$442,600
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	33,622	33,622
5650000 - Construction In Progress	0	0	0	0	296,000	296,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$329,622	\$329,622
Debt Service:						
5710000 - Principal	0	0	0	0	26,162	26,162
5720000 - Interest	0	0	0	0	454	454
Debt Service:	\$0	\$0	\$0	\$0	\$26,616	\$26,616
Transfers Out:						
5910001 - Tran Out-general Fund	462,032	399,195	478,178	478,178	442,552	43,357
5910104 - Tran Out-104	0	0	306	306	0	0
5910125 - Tran Out-env Land Maintenance	0	0	47	47	0	0
5910134 - Tran Out - Fire	0	0	188,024	188,024	0	0
5910148 - Tran Out-building Fund	0	0	93	93	0	0
5910155 - Tran Out-w192 Phase I	0	0	42	42	0	0
5910158 - Tran Out-intergov Radio Commun	15,033	20,310	20,321	20,321	20,990	680
5910401 - Tran Out-solid Waste	0	0	5,966	5,966	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	37	37	0	0
Transfers Out:	\$477,065	\$419,505	\$693,014	\$693,014	\$463,542	\$44,037
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	13,308	13,308
Reserves - Debt:	\$0	\$0	\$0	\$0	\$13,308	\$13,308
TOTAL EXPENDITURES:	\$3,260,985	\$3,467,108	\$3,784,026	\$3,358,206	\$4,370,687	\$903,579

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures the costs associated with the purchase of fuel by County departments.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services were adjusted based on the re-evaluation of the Fleet Director position appropriations**
- **Operating increased due to Overhead allocations and Gas & Oil to offset adjustments within this Fund**

REVENUES

The Fleet Fuel Internal Service Fund accounts for costs associated with the purchase of fuel by County Departments. This Fund is supported by the Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY24 Adopted Budget:	FY25 Recommended Budget:	FY25 Tentative Budget:	* Variance:	FY25 minus FY24:
REVENUES:					
Charges For Services	\$ 2,168,866	\$ 2,452,250	\$ 2,447,726	\$(4,524)	\$ 278,860
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(19,717)</u>	<u>\$(3,641)</u>	<u>\$ 16,076</u>	<u>\$(3,641)</u>
Subtotal:	\$ 2,168,866	\$ 2,432,533	\$ 2,444,085	\$ 11,552	\$ 275,219
<u>Fund Balance</u>	<u>\$ 478,212</u>	<u>\$ 0</u>	<u>\$ 155,275</u>	<u>\$ 155,275</u>	<u>\$(322,937)</u>
REVENUES TOTAL:	<u>\$ 2,647,078</u>	<u>\$ 2,432,533</u>	<u>\$ 2,599,360</u>	<u>\$ 166,827</u>	<u>\$(47,718)</u>
EXPENDITURES:					
Personnel Services	\$ 97,573	\$ 101,528	\$ 110,647	\$ 9,119	\$ 13,074
Operating Expenses	\$ 2,052,410	\$ 2,194,649	\$ 2,197,082	\$ 2,433	\$ 144,672
<u>Capital Outlay</u>	<u>\$ 353,646</u>	<u>\$ 0</u>	<u>\$ 155,275</u>	<u>\$ 155,275</u>	<u>\$(198,371)</u>
Subtotal:	\$ 2,503,629	\$ 2,296,177	\$ 2,463,004	\$ 166,827	\$(40,625)
<u>Transfers Out</u>	<u>\$ 143,449</u>	<u>\$ 136,356</u>	<u>\$ 136,356</u>	<u>\$ 0</u>	<u>\$(7,093)</u>
EXPENDITURES TOTAL:	<u>\$ 2,647,078</u>	<u>\$ 2,432,533</u>	<u>\$ 2,599,360</u>	<u>\$ 166,827</u>	<u>\$(47,718)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	42,797	56,866	56,866	44,533	72,338	15,472
5130001 - Vacancy Factor	0	-1,030	-1,030	0	-1,302	-272
5140000 - Overtime	28	2,000	2,000	110	2,000	0
5160000 - Compensated Annual Leave	5,178	0	0	2,997	0	0
5160010 - Compensated Ann Leave Payoff	231	0	0	620	0	0
5160020 - Compensated Admin Leave	298	0	0	310	0	0
5170000 - Compensated Sick Leave	527	0	0	1,220	0	0
5170010 - Compensated Sick Leave Payoff	365	0	0	0	0	0
5210000 - Fica Taxes	3,779	4,503	4,503	3,406	5,685	1,182
5220000 - Retirement Contributions	6,187	7,988	7,988	6,762	10,133	2,145
5221000 - Opeb Gasb 45	4,553	0	0	0	0	0
5230000 - Health Insurance	19,092	25,401	25,401	21,914	19,790	-5,611
5231000 - Life Insurance	45	59	59	51	74	15
5232000 - Dental Insurance	273	352	352	303	367	15
5233000 - Lt Disability Insurance	71	94	94	78	118	24
5233100 - St Disability Insurance	107	171	171	117	213	42
5240000 - Workers' Compensation	1,069	1,169	1,169	1,020	1,231	62
Personnel Services:	\$84,598	\$97,573	\$97,573	\$83,441	\$110,647	\$13,074
Operating Expenses:						
5340000 - Other Contractual Services	79	680	680	26	680	0
5400000 - Travel And Per Diem	0	0	0	30	0	0
5410000 - Communications	414	2,360	2,360	276	2,360	0
5430000 - Utility Services	3,040	2,065	2,065	1,586	2,065	0
5450000 - Insurance	712	694	694	694	1,271	577
5460000 - Repair & Maintenance Svcs	27,983	86,376	86,376	47,155	86,376	0
5462000 - Rep & Maint-automotive	339	942	942	11	500	-442
5490501 - OH-Workers' Compensation	320	355	355	355	360	5
5490502 - OH-Property & Liability Insurance	63	64	64	64	197	133
5490503 - OH-Dental Insurance	82	85	85	85	91	6
5490504 - OH-Health Insurance	342	303	303	303	457	154
5490505 - OH-Life/AD&D, STD, LTD	61	69	69	69	70	1
5490509 - OH-Fleet Oversight	194	171	171	171	662	491
5490510 - OH-Fleet Maint	58	3,434	3,434	3,434	3,831	397
5490511 - OH-Fleet Fuel	0	0	0	0	669	669
5520000 - Operating Supplies	124	150	150	67	150	0
5521000 - Gas & Oil	1,769,717	1,908,946	2,093,514	1,182,060	2,048,368	139,422
5521999 - Gas & Oil Contra Acct	-1,487	-3,125	-3,125	-1,299	0	3,125
5524000 - Oper Supp-miscellaneous	80	500	500	0	500	0
5525000 - Tools	0	250	250	0	250	0
5540000 - Books,pubs,subs & Memberships	1,542	2,066	2,066	1,602	2,200	134
5541000 - Registration Fees	1,279	1,700	1,700	1,000	1,700	0
5590000 - Depreciation	98,993	44,325	44,325	0	44,325	0
Operating Expenses:	\$1,903,934	\$2,052,410	\$2,236,978	\$1,237,690	\$2,197,082	\$144,672
Capital Outlay:						
5650000 - Construction In Progress	0	353,646	155,275	0	155,275	-198,371
Capital Outlay:	\$0	\$353,646	\$155,275	\$0	\$155,275	-\$198,371
Transfers Out:						

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Tentative:	FY25 Tentative minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	97,483	143,449	267,651	267,651	136,356	-7,093
5910104 - Tran Out-104	0	0	2,484	2,484	0	0
5910107 - Tran Out Library Fund	0	0	1,065	1,065	0	0
5910111 - Tran Out-ship State Housing	0	0	710	710	0	0
5910125 - Tran Out-env Land Maintenance	0	0	355	355	0	0
5910134 - Tran Out - Fire	0	0	49,327	49,327	0	0
5910148 - Tran Out-building Fund	0	0	7,452	7,452	0	0
5910155 - Tran Out-w192 Phase I	0	0	1,065	1,065	0	0
5910158 - Tran Out-intergov Radio Commun	3,007	0	710	710	0	0
5910168 - Trans Out Section 8	0	0	710	710	0	0
5910401 - Tran Out-solid Waste	0	0	9,936	9,936	0	0
5910502 - Tran Out - Prop & Casualty	0	0	355	355	0	0
Transfers Out:	\$100,490	\$143,449	\$341,820	\$341,820	\$136,356	-\$7,093
TOTAL EXPENDITURES:	\$2,089,022	\$2,647,078	\$2,831,646	\$1,662,950	\$2,599,360	-\$47,718



FIVE YEAR CIP

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RESOLUTION NO. 24-162R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING A FIVE-YEAR CAPITAL IMPROVEMENT PLAN; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board"), has reviewed the capital needs of the County and has identified the necessary capital projects for the next five years; and

WHEREAS, the funding for the first year of the Capital Improvement Plan is either included in the budget for Fiscal Year 2024-2025, or will be included, if necessary, when bond financing is obtained;

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

SECTION 1. ADOPTION OF CAPITAL IMPROVEMENT PLAN. The five-year Capital Improvement Plan summarized in Schedule A is hereby approved. The Capital Improvement Plan shall be reviewed not less than annually and may be amended, as necessary, by the Board of County Commissioners.

SECTION 2. 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 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 5th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

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:

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Report Grand Total:	138,143,815	245,840,247	250,015,097	392,102,080	204,107,535	1,230,208,774

Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Works						
4144 - Fleet Vehicles/Equipment						
Transp & Transit New & Replacement Veh/Equip - 4906	360,000	0	0	0	0	360,000
Total: 4144 - Fleet Vehicles/Equipment	360,000	0	0	0	0	360,000
Total: Public Works	360,000	0	0	0	0	360,000
Total: 102	360,000	0	0	0	0	360,000

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Community Development						
7500 - TDT Projects						
Additional Parking Lot for Orlando City - 7048	400,000	0	0	0	0	400,000
Austin Tindall Expansion - Phase II - C24-015	0	0	0	0	4,500,000	4,500,000
Austin Tindall Site Lighting - C25-006	1,660,000	0	0	0	0	1,660,000
Scoreboard Replacements - C25-004	175,000	0	0	0	0	175,000
Temporary Fabric Warehouse - C25-007	125,000	0	0	0	0	125,000
Total: 7500 - TDT Projects	2,360,000	0	0	0	4,500,000	6,860,000
Total: Community Development	2,360,000	0	0	0	4,500,000	6,860,000
Public Works						
4100 - Public Works Projects						
Lake Cypress Parking - 4141	1,000,000	0	0	0	0	1,000,000
OHP - BDA (Bi-Directional Amplification) System Installation in West Warehouse, Arena, and Stadium - 4435	350,000	0	0	0	0	350,000
OHP Arena Lighting Controls Upgrade Ph I - P25-020	475,000	0	0	0	0	475,000
OHP CEP and Arena HVAC Controls Upgrade - Phase I - P25-012	600,000	0	0	0	0	600,000
OHP Replace AHU 2.1, 2.2, 2.3, 2.4 - P25-013	1,500,000	0	0	0	0	1,500,000
OHP Smoke Evacuation System Modifications (P23-009) - 4434	1,400,000	0	0	0	0	1,400,000
OHP/CEP - Cooling Tower Replacement - 7045	335,000	0	0	0	0	335,000
Total: 4100 - Public Works	5,660,000	0	0	0	0	5,660,000
Total: Public Works	5,660,000	0	0	0	0	5,660,000
Transportation						
4300 - Transportation Projects						
Bill Johnston Park - 4357	0	2,750,000	0	0	0	2,750,000
Lake Toho Water Restoration Pond Trail - 4350	0	13,500,000	0	0	0	13,500,000
Total: 4300 - Transportation	0	16,250,000	0	0	0	16,250,000
Total: Transportation	0	16,250,000	0	0	0	16,250,000
Total: 104	8,020,000	16,250,000	0	0	4,500,000	28,770,000

Fund 107-Library District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Library						
7100 - Library Projects						
Environmental Library - P25-026	0	7,200,000	0	0	0	7,200,000
Hart Memorial Library - HVAC Eqmt Replacement - P25-014	700,000	0	0	0	0	700,000
Technology Library (Multipurpose Community Facility) - 4817	5,030,108	0	0	0	0	5,030,108
Total: 7100 - Library Projects	5,730,108	7,200,000	0	0	0	12,930,108
Total: Library	5,730,108	7,200,000	0	0	0	12,930,108
Public Works						
4144 - Fleet Vehicles/Equipment						
Library Bookmobile - P25-021	142,000	0	0	0	0	142,000
Total: 4144 - Fleet Vehicles/Equipment	142,000	0	0	0	0	142,000
Total: Public Works	142,000	0	0	0	0	142,000
Total: 107	5,872,108	7,200,000	0	0	0	13,072,108

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Community Development						
1400 - Community Development Projects						
Cherokee Point Playground Replacement - C24-010	0	0	0	0	271,700	271,700
Total: 1400 - Community Development Projects	0	0	0	0	271,700	271,700
Total: Community Development	0	0	0	0	271,700	271,700
Public Works						
4144 - Fleet Vehicles/Equipment						
Envrnmntl Lands New & Replacement Veh/Equipment - P24-041	175,675	0	0	0	0	175,675
Total: 4144 - Fleet Vehicles/Equipment	175,675	0	0	0	0	175,675
Total: Public Works	175,675	0	0	0	0	175,675
Total: 125	175,675	0	0	0	271,700	447,375

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Transportation						
4300 - Transportation Projects						
Bella Citta Blvd (Polk County Line to Goodman Rd.) - T25-003	0	0	4,000,000	5,000,000	5,000,000	14,000,000
Bill Beck Blvd, Segment B - 4398	0	0	800,000	0	0	800,000
Carroll St - JYP to Michigan - 4316	5,000,000	0	0	0	0	5,000,000
CR 532 Widening - 4399	0	15,000,000	0	0	0	15,000,000
Cross Prairie Pkwy (from Nolte Road to West of the C-31 Canal) - T24-002	5,000,000	50,400,000	0	3,250,000	0	58,650,000
Marigold Safety Improvements - 4417	1,750,000	0	0	0	0	1,750,000
Neovation Way - 4418	3,704,750	2,300,000	0	0	0	6,004,750
Neptune Road (Partin Settlement to US 192) - 4178	1,406,488	6,488,716	0	0	0	7,895,204
Old Lake Wilson Road (CR532 to Asseby Ct.) - 4404	0	0	40,693,134	0	4,500,000	45,193,134
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	851,505	989,565	3,396,217	0	0	5,237,287
Pleasant Hill Rd Access Management - T24-006	0	0	898,678	4,942,731	0	5,841,409
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177	0	4,867,363	11,938,300	0	0	16,805,663
Simpson Road (Myers Road to US 192) - 4170	325,721	1,689,473	0	0	0	2,015,194
Total: 4300 - Transportation Projects	18,038,464	81,735,117	61,726,329	13,192,731	9,500,000	184,192,641
Total: Transportation	18,038,464	81,735,117	61,726,329	13,192,731	9,500,000	184,192,641
Total: 143	18,038,464	81,735,117	61,726,329	13,192,731	9,500,000	184,192,641

Fund 145 - Red Light Cameras

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
<u>Transportation</u>						
4300 - Transportation Projects						
Buenaventura Safety Improvements - 4416	1,130,273	0	0	0	0	1,130,273
Total: 4300 - Transportation	1,130,273	0	0	0	0	1,130,273
Total: Transportation	1,130,273	0	0	0	0	1,130,273
Total: 145	1,130,273	0	0	0	0	1,130,273

Fund 149-East 192 CRA

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Community Development						
1400 - Community Development						
Projects NeoCity Streetlights - T25-005	3,899,337	0	0	0	0	3,899,337
Total: 1400 - Community	3,899,337	0	0	0	0	3,899,337
Total: Community Development	3,899,337	0	0	0	0	3,899,337
Total: 149	3,899,337	0	0	0	0	3,899,337

Fund 151-CDBG Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Community Development						
7200 - Parks Projects						
Replacement Sports Field Lighting - Archie Gordon Park - C25-008	0	0	0	195,964	185,189	381,153
Replacement Sports Field Lighting - BVL Community Park - C24-007	177,188	109,699	115,184	0	0	402,071
Royal Palm Playground - C22-004	375,000	0	0	0	0	375,000
SENSES An All-Inclusive Park - C24-009	0	0	0	0	271,700	271,700
Waters Edge Neighborhood Park Playground Replacement - C24-008	0	268,000	0	0	0	268,000
Total: 7200 - Parks Projects	552,188	377,699	115,184	195,964	456,889	1,697,924
Total: Community Development	552,188	377,699	115,184	195,964	456,889	1,697,924
Total: 151	552,188	377,699	115,184	195,964	456,889	1,697,924

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Works						
4144 - Fleet Vehicles/Equipment						
Road & Bridge-New & Replacement Vehicles/Equipment - 4912	1,429,644	0	0	0	0	1,429,644
Total: 4144 - Fleet Vehicles/Equipment	1,429,644	0	0	0	0	1,429,644
Total: Public Works	1,429,644	0	0	0	0	1,429,644
Total: 154	1,429,644	0	0	0	0	1,429,644

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Library						
7100 - Library Projects						
Technology Library (Multipurpose Community Facility) - 4817	4,000,000	0	0	0	0	4,000,000
Total: 7100 - Library Projects	4,000,000	0	0	0	0	4,000,000
Total: Library	4,000,000	0	0	0	0	4,000,000
Transportation						
4300 - Transportation Projects						
ATMS Phase 7 - T22-006	0	0	282,972	3,254,168	0	3,537,140
ATMS Phase 9 - T22-007	0	0	205,075	2,665,973	0	2,871,048
Boggy Creek Elementary & Parkway Middle School SW - T22-018	651,998	0	0	0	0	651,998
Buenaventura Blvd Complete Streets - 4465	3,999,471	0	0	0	0	3,999,471
Buenaventura Safety Improvements - 4416	1,795,709	0	0	0	0	1,795,709
Hickory Tree Elementary Sidewalk - T22-001	165,945	0	0	0	0	165,945
Nolte Road ATMS - T22-003	0	0	280,999	0	0	280,999
Total: 4300 - Transportation Projects	6,613,123	0	769,046	5,920,141	0	13,302,310
Total: Transportation	6,613,123	0	769,046	5,920,141	0	13,302,310
Total: 156	10,613,123	0	769,046	5,920,141	0	17,302,310

Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Works						
4100 - Public Works Projects						
Tower A Automatic Transfer Switch - 5523	70,000	0	0	0	0	70,000
Total: 4100 - Public Works	70,000	0	0	0	0	70,000
Total: Public Works	70,000	0	0	0	0	70,000
Total: 158	70,000	0	0	0	0	70,000

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Safety						
2100 - Public Safety Projects						
Station 77 - Stoneybrook Area - 2115	0	0	5,122,660	0	0	5,122,660
Total: 2100 - Public Safety Projects	0	0	5,122,660	0	0	5,122,660
Total: Public Safety	0	0	5,122,660	0	0	5,122,660
Total: 177	0	0	5,122,660	0	0	5,122,660

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Community Development						
7208 - Parks District 1						
Boardwalk Park at Pleasant Hill Road - C25-009	2,500,000	2,500,000	2,500,000	0	0	7,500,000
East 192 CRA Parks - 7215	4,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Parks - Tree Spade - C25-005	29,206	0	0	0	0	29,206
Shelby Cox Playground - C22-005	268,000	0	0	0	0	268,000
Total: 7208 - Parks District 1	6,797,206	4,500,000	4,500,000	2,000,000	2,000,000	19,797,206
7209 - Parks District 2						
65th Infantry Veterans Park (final phase) - 4155	87,800	0	0	0	0	87,800
Archie Gordon Memorial Park Stormwater System and Parking Lot - C23-038	400,000	2,500,000	0	0	0	2,900,000
Holopaw Community Park (C23-028) - 7236	0	0	0	308,200	0	308,200
Holopaw Neighborhood Park Playground - C22-007	0	0	250,800	0	0	250,800
Total: 7209 - Parks District 2	487,800	2,500,000	250,800	308,200	0	3,546,800
Total: Community Development	7,285,006	7,000,000	4,750,800	2,308,200	2,000,000	23,344,006
Library						
7100 - Library Projects						
Technology Library (Multipurpose Community Facility) - 4817	1,676,702	0	0	0	0	1,676,702
Total: 7100 - Library Projects	1,676,702	0	0	0	0	1,676,702
Total: Library	1,676,702	0	0	0	0	1,676,702
Transportation						
4300 - Transportation Projects						
Lake Toho Water Restoration Pond Trail - 4350	0	1,750,000	0	0	0	1,750,000
Total: 4300 - Transportation Projects	0	1,750,000	0	0	0	1,750,000
Total: Transportation	0	1,750,000	0	0	0	1,750,000
Total: 178	8,961,708	8,750,000	4,750,800	2,308,200	2,000,000	26,770,708

Fund 190 - Mobility Fee Northeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Transportation						
4300 - Transportation Projects						
Boggy Creek Road (Simpson to Narcoossee) - 4171	2,729,957	14,741,107	2,163,706	0	0	19,634,770
Buenaventura Safety Improvements - 4416	900,000	0	0	0	0	900,000
Fortune-Simpson Intersection Improvement - 4374	746,907	746,906	0	0	0	1,493,813
Jack Brack (Narcoossee to Absher) - 4466	0	10,000,000	15,000,000	53,382,662	0	78,382,662
Jack Brack ROW (Absher to Sunbridge Boundary) - 4905	2,000,000	0	0	0	0	2,000,000
Jones Road (Narcoossee to Sunbridge Boundary) - T23-004	0	4,000,000	10,000,000	10,000,000	5,000,000	29,000,000
Nova (US192 to Sunbridge Boundary) (T23-002) - 4444	5,000,000	10,000,000	10,000,000	145,200,000	0	170,200,000
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	591,724	687,664	2,360,083	0	0	3,639,471
Simpson Road (Myers Road to US 192) - 4170	2,388,620	12,389,467	0	0	0	14,778,087
Total: 4300 - Transportation Projects	14,357,208	52,565,144	39,523,789	208,582,662	5,000,000	320,028,803
Total: Transportation	14,357,208	52,565,144	39,523,789	208,582,662	5,000,000	320,028,803
Total: 190	14,357,208	52,565,144	39,523,789	208,582,662	5,000,000	320,028,803

Fund 191 - Mobility Fee Southeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Transportation						
4300 - Transportation Projects						
Canoe Creek Rd Widening (from Deer Run Rd to UGB) - T24-001	0	5,000,000	15,000,000	15,000,000	55,000,000	90,000,000
Canoe Creek Road (CR523) - 4412	0	4,200,000	16,000,000	23,400,000	64,000,000	107,600,000
Neptune Road (Partin Settlement to US 192) - 4178	932,776	3,568,328	0	0	0	4,501,104
Old Canoe Creek Rd (Canoe Creek Rd to Clay Whaley Rd) - T25-002	0	3,095,316	6,898,133	3,028,996	3,000,000	16,022,445
Total: 4300 - Transportation	932,776	15,863,644	37,898,133	41,428,996	122,000,000	218,123,549
Total: Transportation	932,776	15,863,644	37,898,133	41,428,996	122,000,000	218,123,549
Total: 191	932,776	15,863,644	37,898,133	41,428,996	122,000,000	218,123,549

Fund 192-NE INFRASTRUCTURE IMPV AREA FD

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Transportation						
4300 - Transportation Projects						
Sunbridge Parkway (US 192 to Nova Rd) - 4470	0	0	25,000,000	25,000,000	10,000,000	60,000,000
Total: 4300 - Transportation	0	0	25,000,000	25,000,000	10,000,000	60,000,000
Total: Transportation	0	0	25,000,000	25,000,000	10,000,000	60,000,000
Total: 192	0	0	25,000,000	25,000,000	10,000,000	60,000,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Constitutionals/Elected Officials						
9100 - Constitutional Projects						
S.O. Vehicles - 3398	3,850,881	0	0	0	0	3,850,881
Total: 9100 - Constitutional Projects	3,850,881	0	0	0	0	3,850,881
Total: Constitutional/Elected	3,850,881	0	0	0	0	3,850,881
Public Safety						
2100 - Public Safety Projects						
800 MHz System Upgrades - 4904	696,624	1,505,601	4,409,122	0	0	6,611,347
Compact Rapid Deployable WiFi Mobile Unit - O24-007	91,874	0	0	0	0	91,874
D & F Recreation Yards (O23-004) - 2140	51,805	0	0	0	0	51,805
EM Generator Replacements(O23-006) - 2141	214,746	221,189	227,825	234,660	241,700	1,140,120
EOC Equipment Upgrade - 2118	100,000	0	0	0	0	100,000
Intercom System - Exterior Doors - O25-008	312,787	0	0	0	0	312,787
Motorola Radio Replacements - Non Fire - O24-003	0	175,228	1,469,243	5,611,736	5,100,105	12,356,312
New Radio Tower Site - O24-005	0	0	502,900	3,000,000	0	3,502,900
PTP Osceola EOC to Kissimmee - O25-007	0	0	66,550	0	0	66,550
PTP Osceola EOC to St Cloud - O25-004	55,000	0	0	0	0	55,000
Tower Antenna Replacement - O25-006	0	320,000	0	0	0	320,000
Tower DC Rectifier - O25-003	82,704	90,975	100,072	0	0	273,751
Total: 2100 - Public Safety	1,605,540	2,312,993	6,775,712	8,846,396	5,341,805	24,882,446
Total: Public Safety	1,605,540	2,312,993	6,775,712	8,846,396	5,341,805	24,882,446
Public Works						
4100 - Public Works Projects						
Admin Bld - 2nd Floor Comm Room HVAC - P25-011	100,000	0	0	0	0	100,000
Admin Bldg - 3rd Floor Reconfiguration - 4127	950,000	0	0	0	0	950,000
Admin Bldg 2nd Floor IT Data Center - P25-017	450,000	0	0	0	0	450,000
Animal Services Renovations (P23-006) - 4453	750,000	0	0	0	0	750,000
Animal Svcs - Lift Station Upgrades - P25-022	130,000	0	0	0	0	130,000
Corrections - Emergency Power Generator Replacemen - P25-010	600,000	0	0	0	0	600,000
Corrections - HVAC Control System Tracer - P25-016	125,000	0	0	0	0	125,000
Corrections Facility Breakroom - P25-019	650,000	0	0	0	0	650,000
Courthouse Sqr Chiller Replacements - P25-024	1,200,000	0	0	0	0	1,200,000
Courthouse Square Fire Alarm Panels - 4882	205,000	0	0	0	0	205,000
EOC Space Modifications - P25-005	500,000	0	0	0	0	500,000
Gov't Center - Air Handlers, Pressurized Exhaust Fans and HVAC Split Units - P25-023	1,020,000	0	0	0	0	1,020,000
Govt Center - Cooling Towers Replacement - P25-008	350,000	0	0	0	0	350,000
Jail Control Room Interface Rehab - 4209	1,348,500	0	0	0	0	1,348,500
Lake Marian Boat Ramp - 1405	0	1,100,000	0	0	0	1,100,000
Poinciana Health Dept. Elevator Upgrade - P25-015	300,000	0	0	0	0	300,000
Road & Bridge Yard 1 Improvements - P25-006	0	7,500,000	11,227,450	0	0	18,727,450
Road & Bridge Yard 2 Improvements - P25-007	0	0	0	7,500,000	23,000,000	30,500,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Sheriff Admin-Air Handler 1&2 Replacement - 4206	990,600	0	0	0	0	990,600
SO Admin - HVAC and Lighting Control System - P25-009	450,000	0	0	0	0	450,000
SO Admin Space Modifications - P25-004	750,000	0	0	0	0	750,000
Total: 4100 - Public Works	10,869,100	8,600,000	11,227,450	7,500,000	23,000,000	61,196,550
Total: Public Works	10,869,100	8,600,000	11,227,450	7,500,000	23,000,000	61,196,550
Transportation						
4300 - Transportation Projects						
Buenaventura Blvd Complete Streets - 4465	18,000,000	0	0	0	0	18,000,000
County Sidewalks/Trails - 4655	500,000	400,000	400,000	400,000	400,000	2,100,000
Countywide Signals - 4401	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Intersection Safety & Efficiency Projects (TSM) - 3480	1,545,000	200,000	200,000	200,000	200,000	2,345,000
Iteris Next Replacements - 4716	971,635	0	0	0	0	971,635
Traffic Control Equipment - 3780	400,000	275,000	275,000	275,000	275,000	1,500,000
Traffic Signal Replacement - 4352	900,000	0	0	0	0	900,000
Total: 4300 - Transportation	23,316,635	1,875,000	1,875,000	1,875,000	1,875,000	30,816,635
Total: Transportation	23,316,635	1,875,000	1,875,000	1,875,000	1,875,000	30,816,635
Total: 306	39,642,156	12,787,993	19,878,162	18,221,396	30,216,805	120,746,512

Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
<u>Constitutionals/Elected Officials</u>						
9100 - Constitutionals Projects						
SO - Training Facility - 2032	1,152,896	0	0	0	0	1,152,896
Total: 9100 - Constitutionals Projects	1,152,896	0	0	0	0	1,152,896
Total: Constitutionals/Elected Officials	1,152,896	0	0	0	0	1,152,896
<u>Public Works</u>						
4100 - Public Works Projects						
Correctional Facility Expansion and Renovations (P23-008) - 4445	0	19,172,050	13,899,317	67,861,370	0	100,932,737
Total: 4100 - Public Works Projects	0	19,172,050	13,899,317	67,861,370	0	100,932,737
Total: Public Works	0	19,172,050	13,899,317	67,861,370	0	100,932,737
Total: 315	1,152,896	19,172,050	13,899,317	67,861,370	0	102,085,633

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Safety						
2100 - Public Safety Projects						
Bunker Gear - 2185	0	500,000	500,000	500,000	500,000	2,000,000
Campbell City Fire Station 43 - 2203	13,078,828	0	0	0	0	13,078,828
EMS Equipment - 2702	428,297	471,126	1,241,232	570,063	627,069	3,337,787
Fire Equipment - 2700	1,880,000	2,068,000	4,421,653	2,502,280	2,752,508	13,624,441
Fire Rescue & EMS Training Building - F25-001	500,000	0	0	0	0	500,000
Fire Station 23 - Northeast DRI - West - F22-003	0	2,328,318	0	0	0	2,328,318
Fire Station 25 - Northeast DRI - North - F22-004	0	2,328,318	0	0	0	2,328,318
Fire Station 27 NE DRI South - F23-002	0	0	2,421,450	0	0	2,421,450
Fire Station 29 NE DRI East - F23-003	0	0	2,421,450	0	0	2,421,450
Fire Station 63 - Relocation to Partin Settlement - 2233	0	0	0	0	15,808,879	15,808,879
Fire Station 71 Replacement (Lindfields/Westside Blvd) - 2010	44,488	0	0	0	0	44,488
Fire Station 87 - West Big Lake-Southport - F21-008	2,238,767	0	0	0	0	2,238,767
LifePak Cardiac Monitors - 2123	323,534	355,887	391,476	430,623	473,685	1,975,205
Motorola Radio Replacements - F22-005	0	1,538,951	234,416	3,066,265	0	4,839,632
SCBA Replacements - O24-008	0	0	0	2,321,389	0	2,321,389
Station 75 Funie Steed Road - 2009	325,295	0	0	0	0	325,295
Station 77 - Stoneybrook Area - 2115	0	0	9,700,000	0	0	9,700,000
Total: 2100 - Public Safety Projects	18,819,209	9,590,600	21,331,677	9,390,620	20,162,141	79,294,247
Total: Public Safety	18,819,209	9,590,600	21,331,677	9,390,620	20,162,141	79,294,247
Total: 331	18,819,209	9,590,600	21,331,677	9,390,620	20,162,141	79,294,247

Fund 332-Public Imp Rev Bonds Series 2017

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Works						
4100 - Public Works Projects						
OC Sales Center (P23-011) - 4446	500,000	0	0	0	0	500,000
Total: 4100 - Public Works Projects	500,000	0	0	0	0	500,000
Total: Public Works	500,000	0	0	0	0	500,000
Total: 332	500,000	0	0	0	0	500,000

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Works						
3100 - Environmental Services Projects						
New Transfer Station - P25-018	3,000,000	20,000,000	20,000,000	0	0	43,000,000
Total: 3100 - Environmental Services Projects	3,000,000	20,000,000	20,000,000	0	0	43,000,000
4144 - Fleet Vehicles/Equipment						
Solid Waste-New & Replacement Vehicles/Equipment - 4910	321,050	0	0	0	0	321,050
Total: 4144 - Fleet Vehicles/Equipment	321,050	0	0	0	0	321,050
Total: Public Works	3,321,050	20,000,000	20,000,000	0	0	43,321,050
Total: 401	3,321,050	20,000,000	20,000,000	0	0	43,321,050

Fund 510-Fleet Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Works						
4144 - Fleet Vehicles/Equipment						
Fleet-New & Replacement Vehicles/Equipment - P24-031	296,000	148,000	0	0	0	444,000
Total: 4144 - Fleet Vehicles/Equipment	296,000	148,000	0	0	0	444,000
Total: Public Works	296,000	148,000	0	0	0	444,000
Total: 510	296,000	148,000	0	0	0	444,000

Fund 511-Fleet Fuel Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2025/29
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Works						
4100 - Public Works Projects						
Yard 1 EV Charger Hub - P25-003	0	1,400,000	0	0	0	1,400,000
Total: 4100 - Public Works Projects	0	1,400,000	0	0	0	1,400,000
Total: Public Works	0	1,400,000	0	0	0	1,400,000
Total: 511	0	1,400,000	0	0	0	1,400,000