



OSCEOLA
COUNTY be first
to what's next.

TENTATIVE BUDGET

FISCAL YEAR 2024

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TO: Honorable Chair and County Commissioners
THROUGH: Don Fisher, County Manager
FROM: Matt Fuhrer, OMB Director
DATE: August 31, 2023
RE: Fiscal Year 2024 (FY24) Tentative Budget



In preparation for the First Public Hearing, we are pleased to submit the FY24 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 \$2,618,127,037. This is an increase of \$925,099,733 from the Recommended Budget and an increase of \$369,513,023 from the FY23 Adopted Budget. One noted change from the FY23 budget development process is the inclusion of ongoing grants/contractual services and capital projects within the Tentative Budget as opposed to the Recommended Final Budget. These transactions account for the majority of the changes from the Recommended Budget. The ongoing capital projects and grants account for \$938,502,207. Without ongoing grants and capital projects, there was a reduction in the overall budget between stages that will be identified within the Countywide Budget Summary.

COUNTYWIDE BUDGET SUMMARY - FY24 TENTATIVE BUDGET:

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY23 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 FY23 Adopted Budget to the FY24 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 a Board request to adjust the across the board 3.75% wage increase to 4%. Operating changes not specifically noted within the fund summary include overhead allocations and corrections to property and liability insurance. 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. Additionally, reserves were adjusted in accordance with the Budget Policy.

A reduction of the overall budget without the consideration of ongoing grants and capital projects is due to the deduction of the Austin Tindall Park expansion design and engineering, a reduction of the General Fund Transfer to the General Capital Outlay Fund, and an adjustment in fund balance projection within the Parks Impact Fee Fund as a result of a project establishment for the Oren Brown

Replacement Park project. 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 increase in revenues of \$925,099,733 which is primarily due to the ongoing grant and capital projects being included at this stage of the budget development process. Changes that are not as a result of ongoing capital projects and grants/contractual obligations are identified below.

- Ad Valorem has no changes from Recommended consistent with the proposed Millage Rates and distributed TRIM notice received by residents in late August.
- Review of projections for Other Taxes resulted in a slight increase due to a revised projection of Communication Services Tax.
- Permits, Fees, and Special Assessments increased overall due to the inclusion of the ongoing projects associated with the Mobility Fee Funds but does include a reduction in the Solid Waste Fund due to a revenue adjustment to reflect the annual assessment rate.
- Intergovernmental Revenue reflects an increase primarily due to the inclusion of ongoing capital projects and grants.
- Charges for Services increased as a result of increased revenue for ambulance fees, Local Provider Participation Program revenue and adjustments from employee plan selections during Open Enrollment, including all new FTE requests at the full benefit rate.
- Miscellaneous Revenues increased \$29,826,837 due to the inclusion of the ongoing capital projects and grants.
- Transfers In decreased overall primarily due to the reduction in the transfer from the General Fund to Fund 315 for the Jail expansion project.
- 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 Sales Tax Fund.
- Fund Balance increased due to the ongoing capital projects and grants.

COUNTYWIDE EXPENDITURES:

- Personnel Services continues to reflect changes made in the Recommended Budget such as the new recommended Full-Time Equivalent (FTE) positions, the across the board salary adjustment for eligible employees and an increase in costs of employee related benefits. The Tentative Budget now reflects adjustments due to employee plan selections during Open Enrollment as well as an increase in the across-the-board salary adjustment to a total of 4% as requested by the Board.
- Operating adjustments since the Recommended Budget are primarily Overhead Allocations for the Internal Service Funds; inclusion of the Tax Collector's budget request for FY24; 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) - Osceola County's contribution for the Medical Examiner facility expansion year 1 of 3: \$2M;
 - General Fund (001) - Correctional facility tile encapsulation project: \$530K;

- Tourism Development Tax Fund (104) - TDT project analysis study: \$100K;
- Environmental Land Maintenance Fund (125) - Re-budget Steffee Homestead Boardwalk: \$160K;
- Countywide Fire Fund (134) - Increased ambulance bad debt/revenue adjustment: \$3M; and
- Building Fund (148) - Re-budget of new replacement vehicles \$359K.
- Capital Outlay increased from the Recommended Budget due to ongoing projects and grants, which also includes a new project within the Tourism Development Tax Fund (104) - Livestock Stalls \$600K.
- Debt Service is unchanged from the Recommended Budget.
- 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 decreased primarily due to the reduction of the transfer from the General Fund to the General Capital Outlay Fund for the Jail expansion. Also, reflected is the Sheriff's budget reduction of \$3M, although an offsetting reserve has been created that may be requested when employee vacancies are filled was created.
- 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 for Hurricane Irma. In addition, the largest reserve is to support the ongoing, approved complete streets projects. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
 - Reserves - Operating, Debt, 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 \$287K over the Recommended Budget;
 - Reserves – Capital decreased slightly as a result of balancing the funds and a decrease associated with the Jail expansion in the General Capital Outlay Fund which was partially offset by an increase in the General Fund for future needs;
 - Reserves – Claims were adjusted in accordance with the adjustments to Fund Balance and in accordance with the actuarial studies;
 - Reserves – Assigned decreased overall due to the reduction in the assigned amount for the jail expansion project;
 - Reserves – Restricted increased due to the reserve for the Sheriff established for the fulfillment of vacant positions.

FUND SUMMARY GROUPS - FY24 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 concentrate on 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 FY24 is \$586,318,381 which is an increase of \$17,537,830 from the Recommended FY24 Budget. The Designated Ad Valorem Tax Fund (\$24,388,442) 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 more than \$4M due to the addition of the Medical Examiner's facility expansion \$2M (year 1 of 3) and \$598K due to the inclusion of the Tax Collector's submitted budget to reflect their FY24 request and overhead allocations.
- Capital Outlay increased by \$7.5M from the Recommended Budget due to the inclusion of the ongoing capital projects.
- There were no adjustments to Debt Service.
- Transfers Out has decreased over \$10.9M due to the reduction in the transfer to the General Capital Project Fund as well as the Sheriff's budget reduction.
- Reserves were adjusted in accordance with the Budget Policy and increased over \$15.5M in large part due to the increase in Reserves Capital Undesignated as well as the offsetting Reserve for the Sheriff's budget reduction.

SPECIAL REVENUE FUNDS: The County has 46 Special Revenue Funds and each one is detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds \$1,086,465,885 is an increase of \$122,140,560 over the FY23 Adopted Budget and \$393,092,909 more than the FY24 Recommended 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 no changes from Recommended in correlation to the proposed Millage Rates and distributed TRIM notice; however, a reduction to the neighborhood serving MSTU for Indian Wells may be recommended as a result of a change in County-provided services.
- Other Taxes, which includes Tourist Development Taxes, reflects no changes from Recommended.
- 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 \$3.5M due to increased revenue projections associated with ambulance fees.
- Miscellaneous Revenues increased slightly due to adjustments to revenue projections.
- Transfers In increased slightly due to the transfer in from the West 192 Phase IIC Fund for Phase C maintenance in the West 192 Phase 1 Fund due to a prior year irregularity in the software.
- 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 primarily due to ongoing grants associated with the BVL Drainage Improvements, North Lake Toho Water Quality and Restoration projects, as well as overhead allocations, and property & liability insurances.
- Capital Outlay increased over \$375M due primarily to the carry forward of ongoing transportation projects along with parks and TDT projects.
- Grants & Aids increased slightly due to the carryforward of ongoing grant projects.
- 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 stations construction.
- Reserves increased from the Recommended Budget primarily due to revised projections which were partially offset by a reduction in the Countywide Fire Fund to allocate funds based on the approved union contract. Additionally, reserves were adjusted in accordance with the Budget Policy or specific requirements of the funding source.

DEBT SERVICE FUNDS: The County has 20 Debt Service Funds included in the Tentative Budget Book. These Funds establish payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget. Between the Recommended and Tentative, Fund Balance projections were revised resulting in an overall reduction; additionally, Transfers In decreased which was offset by Fund Balance in the TDT Refunding Bond 2019 (247). Also, Transfers Out reflects the transfer to the West 192 Phase 1 Fund (155) as previously mentioned as well as adjustments to reserves based on all the above changes.

CAPITAL PROJECT FUNDS: The County's 8 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 increase from the Recommended Budget of approximately \$505M as a result of ongoing capital projects and grants.

ENTERPRISE FUNDS: The County has two Enterprise Funds – Landfill / Solid Waste and Osceola Parkway. The Solid Waste fund decreased 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 increased approximately \$2.8M associated with ongoing capital projects such as the toll facility upgrades and intelligent transportation system improvements.

INTERNAL SERVICE FUNDS: Osceola County has 8 Internal Service Funds that 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 increased.

The Open Enrollment changes also impacted Expenditures as Personnel Services increased 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 FY24 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 FY23 Adopted Budget to the FY24 Tentative Budget and identification of changes made to the budget since the Recommended Budget through the shaded column that is labeled “*Variance.”

The FY24 Tentative Budget increased by \$925,099,733 since the Recommended Budget was presented in July and reflects an increase from the FY23 Adopted Budget of \$369,513,023. Through the inclusion of the ongoing grants/contractual services and capital projects within the Tentative Budget, a more accurate picture of the FY24 budget will be publicly advertised and presented at the 1st Public Hearing. 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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 319,455,271	\$ 371,650,245	\$ 371,650,245	\$ 0	\$ 52,194,974
PY Delinquent Ad Valorem Tax	\$ 82,024	\$ 63,358	\$ 63,358	\$ 0	\$(18,666)
Other Taxes	\$ 124,384,483	\$ 154,907,403	\$ 155,125,716	\$ 218,313	\$ 30,741,233
Permits, Fees & Special Assessments	\$ 201,331,073	\$ 182,085,629	\$ 226,648,357	\$ 44,562,728	\$ 25,317,284
Intergovernmental Revenue	\$ 279,143,311	\$ 104,603,148	\$ 361,167,992	\$ 256,564,844	\$ 82,024,681
Charges For Services	\$ 93,657,367	\$ 92,792,754	\$ 104,281,122	\$ 11,488,368	\$ 10,623,755
Judgment, Fines & Forfeits	\$ 2,478,545	\$ 2,189,838	\$ 2,167,215	\$(22,623)	\$(311,330)
Miscellaneous Revenues	\$ 23,377,113	\$ 7,522,783	\$ 37,349,620	\$ 29,826,837	\$ 13,972,507
Less 5% Statutory Reduction	\$(35,098,951)	\$(39,752,479)	\$(40,013,649)	\$(261,170)	\$(4,914,698)
Subtotal:	1,008,810,236	\$ 876,062,679	1,218,439,976	\$ 342,377,297	\$ 209,629,740
Transfers In	\$ 145,834,404	\$ 161,849,477	\$ 155,547,114	\$(6,302,363)	\$ 9,712,710
Other Sources	\$ 20,959,330	\$ 14,643,479	\$ 28,699,799	\$ 14,056,320	\$ 7,740,469
Fund Balance	1,073,010,044	\$ 640,471,669	1,215,440,148	\$ 574,968,479	\$ 142,430,104
REVENUES TOTAL:	\$ 2,248,614,014	1,693,027,304	2,618,127,037	\$ 925,099,733	\$ 369,513,023
EXPENDITURES:					
Personnel Services	\$ 167,872,177	\$ 174,671,687	\$ 182,701,241	\$ 8,029,554	\$ 14,829,064
Operating Expenses	\$ 399,131,479	\$ 450,146,397	\$ 458,681,897	\$ 8,535,500	\$ 59,550,418
Capital Outlay	\$ 771,769,673	\$ 82,733,266	1,009,866,125	\$ 927,132,859	\$ 238,096,452
Debt Service	\$ 57,714,094	\$ 62,184,798	\$ 62,184,798	\$ 0	\$ 4,470,704
Grants and Aids	\$ 44,825,764	\$ 40,063,397	\$ 40,075,389	\$ 11,992	\$(4,750,375)
Subtotal:	1,441,313,187	\$ 809,799,545	1,753,509,450	\$ 943,709,905	\$ 312,196,263
Transfers Out	\$ 258,369,972	\$ 287,151,985	\$ 277,854,091	\$(9,297,894)	\$ 19,484,119
Reserves - Operating	\$ 133,010,893	\$ 151,413,314	\$ 151,119,992	\$(293,322)	\$ 18,109,099
Reserves - Debt	\$ 68,154,537	\$ 68,315,584	\$ 67,867,179	\$(448,405)	\$(287,358)
Reserves - Capital	\$ 184,686,196	\$ 167,800,683	\$ 184,050,197	\$ 16,249,514	\$(635,999)
Reserves - Claims	\$ 13,008,009	\$ 5,847,693	\$ 13,442,315	\$ 7,594,622	\$ 434,306
Reserves - Assigned	\$ 80,505,337	\$ 114,256,442	\$ 74,608,754	\$(39,647,688)	\$(5,896,583)
Reserves - Restricted	\$ 31,869,247	\$ 36,491,237	\$ 36,784,037	\$ 292,800	\$ 4,914,790
Reserves - Stability	\$ 37,696,636	\$ 51,950,821	\$ 58,891,022	\$ 6,940,201	\$ 21,194,386
EXPENDITURES TOTAL:	\$ 2,248,614,014	1,693,027,304	2,618,127,037	\$ 925,099,733	\$ 369,513,023

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

GENERAL FUND – FUND GROUP					
	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 266,699,821	\$ 310,471,638	\$ 310,471,638	\$ 0	\$ 43,771,817
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 57,858	\$ 57,858	\$ 0	\$(18,666)
Other Taxes	\$ 23,647,135	\$ 26,871,110	\$ 27,089,423	\$ 218,313	\$ 3,442,288
Permits, Fees & Special Assessments	\$ 8,448,507	\$ 8,413,347	\$ 8,413,347	\$ 0	\$(35,160)
Intergovernmental Revenue	\$ 39,281,199	\$ 49,655,712	\$ 49,762,983	\$ 107,271	\$ 10,481,784
Charges For Services	\$ 1,853,572	\$ 1,782,876	\$ 1,968,201	\$ 185,325	\$ 114,629
Judgment, Fines & Forfeits	\$ 1,348,438	\$ 996,657	\$ 996,657	\$ 0	\$(351,781)
Miscellaneous Revenues	\$ 2,530,673	\$ 2,707,229	\$ 2,831,235	\$ 124,006	\$ 300,562
Less 5% Statutory Reduction	\$(17,217,571)	\$(19,311,529)	\$(19,333,911)	\$(22,382)	\$(2,116,340)
Subtotal:	\$ 326,668,298	\$ 381,644,898	\$ 382,257,431	\$ 612,533	\$ 55,589,133
Transfers In	\$ 38,472,775	\$ 37,591,752	\$ 37,437,949	\$(153,803)	\$(1,034,826)
Other Sources	\$ 2,765,815	\$ 3,000,000	\$ 4,688,211	\$ 1,688,211	\$ 1,922,396
Fund Balance	\$ 135,939,281	\$ 146,543,901	\$ 161,934,790	\$ 15,390,889	\$ 25,995,509
REVENUES TOTAL:	\$ 503,846,169	\$ 568,780,551	\$ 586,318,381	\$ 17,537,830	\$ 82,472,212
EXPENDITURES:					
Personnel Services	\$ 79,524,482	\$ 84,586,648	\$ 85,150,621	\$ 563,973	\$ 5,626,139
Operating Expenses	\$ 88,432,207	\$ 96,490,729	\$ 101,378,297	\$ 4,887,568	\$ 12,946,090
Capital Outlay	\$ 32,234,180	\$ 5,033,982	\$ 12,631,713	\$ 7,597,731	\$(19,602,467)
Debt Service	\$ 2,260,975	\$ 2,469,003	\$ 2,469,003	\$ 0	\$ 208,028
Grants and Aids	\$ 31,538,755	\$ 34,875,803	\$ 34,875,803	\$ 0	\$ 3,337,048
Subtotal:	\$ 233,990,599	\$ 223,456,165	\$ 236,505,437	\$ 13,049,272	\$ 2,514,838
Transfers Out	\$ 180,487,938	\$ 243,016,853	\$ 231,958,517	\$(11,058,336)	\$ 51,470,579
Reserves - Operating	\$ 63,544,266	\$ 76,305,436	\$ 77,062,283	\$ 756,847	\$ 13,518,017
Reserves - Debt	\$ 559,262	\$ 663,276	\$ 663,276	\$ 0	\$ 104,014
Reserves - Capital	\$ 10,379,439	\$ 1,379,439	\$ 13,168,314	\$ 11,788,875	\$ 2,788,875
Reserves - Assigned	\$ 12,418,149	\$ 17,831,018	\$ 17,831,018	\$ 0	\$ 5,412,869
Reserves - Restricted	\$ 0	\$ 0	\$ 3,001,172	\$ 3,001,172	\$ 3,001,172
Reserves - Stability	\$ 2,466,516	\$ 6,128,364	\$ 6,128,364	\$ 0	\$ 3,661,848
EXPENDITURES TOTAL:	\$ 503,846,169	\$ 568,780,551	\$ 586,318,381	\$ 17,537,830	\$ 82,472,212

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

SPECIAL REVENUE FUND GROUP					
	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 49,348,506	\$ 58,032,283	\$ 58,032,283	\$ 0	\$ 8,683,777
PY Delinquent Ad Valorem Tax	\$ 5,500	\$ 5,500	\$ 5,500	\$ 0	\$ 0
Other Taxes	\$ 66,557,524	\$ 81,776,635	\$ 81,776,635	\$ 0	\$ 15,219,111
Permits, Fees & Special Assessments	\$ 160,331,186	\$ 136,946,720	\$ 181,934,718	\$ 44,987,998	\$ 21,603,532
Intergovernmental Revenue	\$ 212,102,482	\$ 54,947,436	\$ 157,444,847	\$ 102,497,411	\$(54,657,635)
Charges For Services	\$ 20,544,120	\$ 22,720,932	\$ 26,268,389	\$ 3,547,457	\$ 5,724,269
Judgment, Fines & Forfeits	\$ 1,130,107	\$ 1,193,181	\$ 1,170,558	\$(22,623)	\$ 40,451
Miscellaneous Revenues	\$ 5,942,229	\$ 3,842,801	\$ 3,884,371	\$ 41,570	\$(2,057,858)
Less 5% Statutory Reduction	\$(13,335,448)	\$(14,909,644)	\$(15,310,241)	\$(400,597)	\$(1,974,793)
Subtotal:	\$ 502,626,206	\$ 344,555,844	\$ 495,207,060	\$ 150,651,216	\$(7,419,146)
Transfers In	\$ 37,381,963	\$ 58,822,919	\$ 58,992,496	\$ 169,577	\$ 21,610,533
Other Sources	\$ 2,355,536	\$ 4,830,650	\$ 6,950,208	\$ 2,119,558	\$ 4,594,672
Fund Balance	\$ 421,961,620	\$ 285,163,563	\$ 525,316,121	\$ 240,152,558	\$ 103,354,501
REVENUES TOTAL:	\$ 964,325,325	\$ 693,372,976	1,086,465,885	\$ 393,092,909	\$ 122,140,560
EXPENDITURES:					
Personnel Services	\$ 84,064,571	\$ 85,427,421	\$ 92,800,733	\$ 7,373,312	\$ 8,736,162
Operating Expenses	\$ 234,949,243	\$ 274,758,167	\$ 279,816,834	\$ 5,058,667	\$ 44,867,591
Capital Outlay	\$ 351,349,950	\$ 29,454,954	\$ 404,511,092	\$ 375,056,138	\$ 53,161,142
Debt Service	\$ 6,436,654	\$ 7,736,939	\$ 7,736,939	\$ 0	\$ 1,300,285
Grants and Aids	\$ 13,287,009	\$ 5,187,594	\$ 5,199,586	\$ 11,992	\$(8,087,423)
Subtotal:	\$ 690,087,427	\$ 402,565,075	\$ 790,065,184	\$ 387,500,109	\$ 99,977,757
Transfers Out	\$ 52,315,922	\$ 26,849,732	\$ 28,212,561	\$ 1,362,829	\$(24,103,361)
Reserves - Operating	\$ 56,733,028	\$ 64,462,166	\$ 63,444,750	\$(1,017,416)	\$ 6,711,722
Reserves - Debt	\$ 4,611,496	\$ 5,276,799	\$ 5,276,799	\$ 0	\$ 665,303
Reserves - Capital	\$ 113,482,834	\$ 119,066,370	\$ 120,973,167	\$ 1,906,797	\$ 7,490,333
Reserves - Assigned	\$ 5,449,992	\$ 10,787,147	\$ 7,787,147	\$(3,000,000)	\$ 2,337,155
Reserves - Restricted	\$ 15,161,240	\$ 18,543,230	\$ 17,943,619	\$(599,611)	\$ 2,782,379
Reserves - Stability	\$ 26,483,386	\$ 45,822,457	\$ 52,762,658	\$ 6,940,201	\$ 26,279,272
EXPENDITURES TOTAL:	\$ 964,325,325	\$ 693,372,976	1,086,465,885	\$ 393,092,909	\$ 122,140,560

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

DEBT SERVICE FUND GROUP					
	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,406,944	\$ 3,146,324	\$ 3,146,324	\$ 0	\$(260,620)
Permits, Fees & Special Assessments	\$ 449,000	\$ 300,000	\$ 300,000	\$ 0	\$(149,000)
Miscellaneous Revenues	\$ 72,551	\$ 88,759	\$ 88,759	\$ 0	\$ 16,208
Less 5% Statutory Reduction	\$(196,424)	\$(176,754)	\$(176,754)	\$ 0	\$ 19,670
Subtotal:	\$ 3,732,071	\$ 3,358,329	\$ 3,358,329	\$ 0	\$(373,742)
Transfers In	\$ 37,736,392	\$ 35,164,969	\$ 35,045,832	\$(119,137)	\$(2,690,560)
Fund Balance	\$ 34,900,346	\$ 38,830,086	\$ 38,813,431	\$(16,655)	\$ 3,913,085
REVENUES TOTAL:	\$ 76,368,809	\$ 77,353,384	\$ 77,217,592	\$(135,792)	\$ 848,783
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 68,139	\$ 79,285	\$ 79,285	\$ 0	\$ 11,146
Debt Service	\$ 37,695,427	\$ 39,994,369	\$ 39,994,369	\$ 0	\$ 2,298,942
Subtotal:	\$ 37,763,566	\$ 40,073,654	\$ 40,073,654	\$ 0	\$ 2,310,088
Transfers Out	\$ 0	\$ 0	\$ 312,613	\$ 312,613	\$ 312,613
Reserves - Debt	\$ 38,605,243	\$ 37,279,730	\$ 36,831,325	\$(448,405)	\$(1,773,918)
EXPENDITURES TOTAL:	\$ 76,368,809	\$ 77,353,384	\$ 77,217,592	\$(135,792)	\$ 848,783

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

CAPITAL PROJECTS FUND GROUP					
	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Other Taxes	\$ 34,179,824	\$ 46,259,658	\$ 46,259,658	\$ 0	\$ 12,079,834
Intergovernmental Revenue	\$ 27,759,630	\$ 0	\$ 153,960,162	\$ 153,960,162	\$ 126,200,532
Miscellaneous Revenues	\$ 13,587,139	\$ 0	\$ 29,661,261	\$ 29,661,261	\$ 16,074,122
<u>Less 5% Statutory Reduction</u>	<u>\$(1,723,343)</u>	<u>\$(2,312,983)</u>	<u>\$(2,312,983)</u>	<u>\$ 0</u>	<u>\$(589,640)</u>
Subtotal:	\$ 73,803,250	\$ 43,946,675	\$ 227,568,098	\$ 183,621,423	\$ 153,764,848
Transfers In	\$ 32,243,274	\$ 30,269,837	\$ 24,070,837	\$(6,199,000)	\$(8,172,437)
Other Sources	\$ 15,798,888	\$ 6,512,829	\$ 16,520,380	\$ 10,007,551	\$ 721,492
<u>Fund Balance</u>	<u>\$ 367,753,973</u>	<u>\$ 71,483,562</u>	<u>\$ 389,841,183</u>	<u>\$ 318,357,621</u>	<u>\$ 22,087,210</u>
REVENUES TOTAL:	<u>\$ 489,599,385</u>	<u>\$ 152,212,903</u>	<u>\$ 658,000,498</u>	<u>\$ 505,787,595</u>	<u>\$ 168,401,113</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 378,235,615	\$ 47,919,330	\$ 588,890,925	\$ 540,971,595	\$ 210,655,310
<u>Debt Service</u>	<u>\$ 2,054,929</u>	<u>\$ 2,656,802</u>	<u>\$ 2,656,802</u>	<u>\$ 0</u>	<u>\$ 601,873</u>
Subtotal:	\$ 380,290,544	\$ 50,576,132	\$ 591,547,727	\$ 540,971,595	\$ 211,257,183
Transfers Out	\$ 15,240,949	\$ 14,969,757	\$ 14,969,757	\$ 0	\$(271,192)
Reserves - Operating	\$ 0	\$ 760,489	\$ 760,489	\$ 0	\$ 760,489
Reserves - Debt	\$ 672,101	\$ 1,328,402	\$ 1,328,402	\$ 0	\$ 656,301
Reserves - Capital	\$ 49,389,576	\$ 15,699,192	\$ 17,162,880	\$ 1,463,688	\$(32,226,696)
<u>Reserves - Assigned</u>	<u>\$ 44,006,215</u>	<u>\$ 68,878,931</u>	<u>\$ 32,231,243</u>	<u>\$(36,647,688)</u>	<u>\$(11,774,972)</u>
EXPENDITURES TOTAL:	<u>\$ 489,599,385</u>	<u>\$ 152,212,903</u>	<u>\$ 658,000,498</u>	<u>\$ 505,787,595</u>	<u>\$ 168,401,113</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

ENTERPRISE FUNDS

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 32,102,380	\$ 36,425,562	\$ 36,000,292	\$(425,270)	\$ 3,897,912
Charges For Services	\$ 19,176,390	\$ 20,710,890	\$ 20,710,890	\$ 0	\$ 1,534,500
Miscellaneous Revenues	\$ 364,521	\$ 23,994	\$ 23,994	\$ 0	\$(340,527)
Less 5% Statutory Reduction	\$(2,582,165)	\$(2,858,023)	\$(2,836,760)	\$ 21,263	\$(254,595)
Subtotal:	\$ 49,061,126	\$ 54,302,423	\$ 53,898,416	\$(404,007)	\$ 4,837,290
Other Sources	\$ 39,091	\$ 300,000	\$ 541,000	\$ 241,000	\$ 501,909
Fund Balance	\$ 93,597,643	\$ 78,878,560	\$ 81,791,309	\$ 2,912,749	\$(11,806,334)
REVENUES TOTAL:	\$ 142,697,860	\$ 133,480,983	\$ 136,230,725	\$ 2,749,742	\$(6,467,135)
EXPENDITURES:					
Personnel Services	\$ 1,948,506	\$ 2,098,889	\$ 2,094,377	\$(4,512)	\$ 145,871
Operating Expenses	\$ 33,593,365	\$ 33,799,697	\$ 33,374,138	\$(425,559)	\$(219,227)
Capital Outlay	\$ 9,587,711	\$ 325,000	\$ 3,478,749	\$ 3,153,749	\$(6,108,962)
Debt Service	\$ 9,239,494	\$ 9,301,070	\$ 9,301,070	\$ 0	\$ 61,576
Subtotal:	\$ 54,369,076	\$ 45,524,656	\$ 48,248,334	\$ 2,723,678	\$(6,120,742)
Transfers Out	\$ 9,242,640	\$ 1,323,478	\$ 1,408,478	\$ 85,000	\$(7,834,162)
Reserves - Operating	\$ 12,709,780	\$ 9,862,934	\$ 9,829,470	\$(33,464)	\$(2,880,310)
Reserves - Debt	\$ 23,693,127	\$ 23,754,069	\$ 23,754,069	\$ 0	\$ 60,942
Reserves - Capital	\$ 11,434,347	\$ 31,655,682	\$ 32,745,836	\$ 1,090,154	\$ 21,311,489
Reserves - Assigned	\$ 18,630,981	\$ 16,759,346	\$ 16,759,346	\$ 0	\$(1,871,635)
Reserves - Restricted	\$ 3,871,175	\$ 4,600,818	\$ 3,485,192	\$(1,115,626)	\$(385,983)
Reserves - Stability	\$ 8,746,734	\$ 0	\$ 0	\$ 0	\$(8,746,734)
EXPENDITURES TOTAL:	\$ 142,697,860	\$ 133,480,983	\$ 136,230,725	\$ 2,749,742	\$(6,467,135)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

INTERNAL SERVICE					
	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Charges For Services	\$ 52,083,285	\$ 47,578,056	\$ 55,333,642	\$ 7,755,586	\$ 3,250,357
Miscellaneous Revenues	\$ 880,000	\$ 860,000	\$ 860,000	\$ 0	\$(20,000)
<u>Less 5% Statutory Reduction</u>	<u>\$(44,000)</u>	<u>\$(183,546)</u>	<u>\$(43,000)</u>	<u>\$ 140,546</u>	<u>\$ 1,000</u>
Subtotal:	<u>\$ 52,919,285</u>	<u>\$ 48,254,510</u>	<u>\$ 56,150,642</u>	<u>\$ 7,896,132</u>	<u>\$ 3,231,357</u>
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 18,857,181</u>	<u>\$ 19,571,997</u>	<u>\$ 17,743,314</u>	<u>\$(1,828,683)</u>	<u>\$(1,113,867)</u>
REVENUES TOTAL:	<u>\$ 71,776,466</u>	<u>\$ 67,826,507</u>	<u>\$ 73,893,956</u>	<u>\$ 6,067,449</u>	<u>\$ 2,117,490</u>
<u>EXPENDITURES:</u>					
Personnel Services	\$ 2,334,618	\$ 2,558,729	\$ 2,655,510	\$ 96,781	\$ 320,892
Operating Expenses	\$ 42,088,525	\$ 45,018,519	\$ 44,033,343	\$(985,176)	\$ 1,944,818
Capital Outlay	\$ 362,217	\$ 0	\$ 353,646	\$ 353,646	\$(8,571)
<u>Debt Service</u>	<u>\$ 26,615</u>	<u>\$ 26,615</u>	<u>\$ 26,615</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	<u>\$ 44,811,975</u>	<u>\$ 47,603,863</u>	<u>\$ 47,069,114</u>	<u>\$(534,749)</u>	<u>\$ 2,257,139</u>
Transfers Out	\$ 1,082,523	\$ 992,165	\$ 992,165	\$ 0	\$(90,358)
Reserves - Operating	\$ 23,819	\$ 22,289	\$ 23,000	\$ 711	\$(819)
Reserves - Debt	\$ 13,308	\$ 13,308	\$ 13,308	\$ 0	\$ 0
Reserves - Claims	\$ 13,008,009	\$ 5,847,693	\$ 13,442,315	\$ 7,594,622	\$ 434,306
<u>Reserves - Restricted</u>	<u>\$ 12,836,832</u>	<u>\$ 13,347,189</u>	<u>\$ 12,354,054</u>	<u>\$(993,135)</u>	<u>\$(482,778)</u>
EXPENDITURES TOTAL:	<u>\$ 71,776,466</u>	<u>\$ 67,826,507</u>	<u>\$ 73,893,956</u>	<u>\$ 6,067,449</u>	<u>\$ 2,117,490</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

CAPITAL PROJECTS for the FY24 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 001 - General Fund				
700 Union St Property	\$ -	\$ 56,530	\$ -	\$ 56,530
Administration Building 3rd Floor Reconfiguration Public Defender	\$ -	\$ 642,059	\$ -	\$ 642,059
Animal Services Digital Imaging Equipment	\$ 57,000	\$ -	\$ -	\$ 57,000
Animal Services Replacement Generators	\$ -	\$ 75,000	\$ -	\$ 75,000
BOCC Courthouse Reconfiguration	\$ -	\$ 75,000	\$ -	\$ 75,000
Community Corrections Facility Renovations at 110 W. Neptune	\$ -	\$ 725,000	\$ -	\$ 725,000
Correction Replacement HVAC RTUs	\$ -	\$ 420,000	\$ -	\$ 420,000
Correction Replacement of HVAC	\$ -	\$ 82,315	\$ -	\$ 82,315
Correction Storage Warehouse (Support)	\$ -	\$ 22,392	\$ -	\$ 22,392
County Administration 4th Floor Reconfiguration	\$ -	\$ 150,000	\$ -	\$ 150,000
Courthouse Elevator Rebuild	\$ -	\$ 145,531	\$ -	\$ 145,531
Eagle Bay	\$ -	\$ 94,825	\$ -	\$ 94,825
EMS Generators Replacements	\$ -	\$ 251,178	\$ -	\$ 251,178
EOC Cooler Replacement	\$ 25,000	\$ -	\$ -	\$ 25,000
EOC HVAC System Control Upgrade	\$ -	\$ 60,000	\$ -	\$ 60,000
Fire Alarm Replacement Corrections	\$ -	\$ 343,200	\$ -	\$ 343,200
GPS Units	\$ 60,000	\$ -	\$ -	\$ 60,000
LED Lights	\$ -	\$ 564,512	\$ -	\$ 564,512
McCormick Veteran's Center	\$ -	\$ 350,000	\$ -	\$ 350,000
Mobility Emergency Generator	\$ -	\$ 338,683	\$ -	\$ 338,683
Mosquito Control Facility	\$ -	\$ 1,650,000	\$ -	\$ 1,650,000
OC Building - Chilled Water Treatment System	\$ 50,000	\$ -	\$ -	\$ 50,000
Parks Equipment	\$ -	\$ 3,002	\$ -	\$ 3,002
Parks - New & Replacement Vehicles/Equipment	\$ 100,505	\$ -	\$ -	\$ 100,505
Permit Office Renovation	\$ -	\$ 34,490	\$ -	\$ 34,490
Property Appraiser Lobby Renovation	\$ -	\$ 25,000	\$ -	\$ 25,000
Pug Mill Warehouse Demolition	\$ 350,000	\$ -	\$ -	\$ 350,000
Security Cameras (Facility-wide)	\$ -	\$ 16,227	\$ -	\$ 16,227
Sheriff's Office Administration Air Handler 1 & 2	\$ -	\$ 160,000	\$ -	\$ 160,000
Sheriff's Office Administration Auto Transfer Switch	\$ -	\$ 42,772	\$ -	\$ 42,772
Sheriff's Office Administration Building Data Center	\$ -	\$ 261,337	\$ -	\$ 261,337
Sheriff's Office Administration General Transfer Switch	\$ -	\$ 50,000	\$ -	\$ 50,000
Supervisor of Elections Warehouse at Government Center	\$ -	\$ 958,678	\$ -	\$ 958,678
Total:	\$ 642,505	\$ 7,597,731	\$ -	\$ 8,240,236
		Difference between Recommended and Tentative:		\$ 7,597,731
Fund 102 - Transportation Trust Fund				
Iteris Next Replacements	\$ 883,305	\$ -	\$ -	\$ 883,305
New & Replacement Vehicle/Equipment	\$ 288,317	\$ -	\$ -	\$ 288,317
Road & Bridge Yard 1 Building Generator	\$ -	\$ 6,134	\$ -	\$ 6,134
Wire Carousel	\$ 60,000	\$ -	\$ -	\$ 60,000
Total:	\$ 1,231,622	\$ 6,134	\$ -	\$ 1,237,756
		Difference between Recommended and Tentative:		\$ 6,134
Fund 104 - Tourist Development Tax				
Additional Parking Lot for Orlando City	\$ 300,000	\$ -	\$ -	\$ 300,000
Arena Generator/ATS Replacement	\$ 350,000	\$ -	\$ -	\$ 350,000
Austin Tindall Expansion - Phase II *	\$ 4,500,000	\$ (4,500,000)	\$ -	\$ -
Austin Tindall - New & Replacement Vehicles/Equipment	\$ 134,596	\$ -	\$ -	\$ 134,596
Austin Tindall Sod Farm	\$ -	\$ 777,001	\$ -	\$ 777,001
Bill Johnson Park	\$ -	\$ 300,000	\$ -	\$ 300,000
Boggy Creek	\$ -	\$ 6,850,000	\$ -	\$ 6,850,000
Fleet Vehicle Replacements	\$ -	\$ 60,191	\$ -	\$ 60,191
Food Waste Reduction System	\$ -	\$ 200,000	\$ -	\$ 200,000
Generation Point Office Building	\$ -	\$ 573,485	\$ -	\$ 573,485
KVLS/Events Center Generator	\$ 155,000	\$ -	\$ -	\$ 155,000
Lake Cypress Parking	\$ -	\$ 1,011,392	\$ -	\$ 1,011,392

CAPITAL PROJECTS for the FY24 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 104 - Tourist Development Tax (cont'd)				
Lake Toho Pond Loop	\$ -	\$ 700,000	\$ -	\$ 700,000
OHP/CEP - Cooling Tower Replacement	\$ 200,000	\$ -	\$ -	\$ 200,000
OHP Arena & Event Exhaust Fan	\$ -	\$ 662,000	\$ -	\$ 662,000
OHP BDA Expansion	\$ -	\$ 165,000	\$ -	\$ 165,000
OHP - Chilled Water Treatment System	\$ 50,000	\$ -	\$ -	\$ 50,000
OHP - Facility Improvement	\$ -	\$ 2,349,328	\$ -	\$ 2,349,328
OHP - Fencing	\$ 225,000	\$ -	\$ -	\$ 225,000
OHP Heritage Club Upgrade	\$ -	\$ 500,001	\$ -	\$ 500,001
OHP Horse Stalls Replacement *	\$ -	\$ 600,000	\$ -	\$ 600,000
OHP Lobby Lighting System	\$ -	\$ 905,690	\$ -	\$ 905,690
OHP POS System	\$ -	\$ 180,000	\$ -	\$ 180,000
OHP Property Purchase Phase II	\$ -	\$ 1,155,949	\$ -	\$ 1,155,949
OHP - Smoke Evacuation System Modifications	\$ 24,380	\$ 609,500	\$ -	\$ 633,880
OHP Stadium Lighting	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
OHP Stadium Scoreboard Replacement	\$ -	\$ 109,743	\$ -	\$ 109,743
OHP Vehicle Replacement	\$ -	\$ 98,862	\$ -	\$ 98,862
Thor Guard Lightning System	\$ -	\$ 26,000	\$ -	\$ 26,000
Total:	\$ 5,938,976	\$ 14,834,142	\$ -	\$ 20,773,118
		Difference between Recommended and Tentative:		\$ 14,834,142
Fund 107 - Library District Fund				
BVL Internet Café	\$ -	\$ 134,112	\$ -	\$ 134,112
Hart Library AC Replacement	\$ -	\$ 350,000	\$ -	\$ 350,000
Hart Memorial Library - AC Replacement	\$ 14,000	\$ -	\$ -	\$ 14,000
Hart Memorial Internet Café	\$ -	\$ 300,000	\$ -	\$ 300,000
Kenansville Library - AC Replacement	\$ 70,000	\$ -	\$ -	\$ 70,000
St. Cloud Library - Chilled Water Treatment System	\$ 50,000	\$ -	\$ -	\$ 50,000
St. Cloud Library Sign	\$ -	\$ 80,000	\$ -	\$ 80,000
Technology Library on Fortune Road	\$ 560,000	\$ -	\$ -	\$ 560,000
Total:	\$ 694,000	\$ 864,112	\$ -	\$ 1,558,112
		Difference between Recommended and Tentative:		\$ 864,112
Fund 115 - Court Facilities Fund				
Administration Building 3rd Floor Reconfiguration Public Defender	\$ -	\$ 513,657	\$ -	\$ 513,657
Clerk of the Court Crime Division Office Reconfiguration	\$ -	\$ 35,302	\$ -	\$ 35,302
Courthouse Bi-Directional Amplifier System	\$ -	\$ 45,845	\$ -	\$ 45,845
Courthouse Courtroom Addition	\$ 350,000	\$ 2,095,644	\$ -	\$ 2,445,644
Courthouse Elevator Rebuild and Modernization	\$ 747,452	\$ 727,600	\$ -	\$ 1,475,052
Courthouse Hearing Room Reconfiguration	\$ -	\$ 392,349	\$ -	\$ 392,349
Courthouse Square - Chilled Water Treatment System	\$ 33,500	\$ -	\$ -	\$ 33,500
Courthouse Square - Chiller 1 Replacement	\$ 636,500	\$ -	\$ -	\$ 636,500
Design and Construction for Courthouse Employee Parking Lot Security Enhancements	\$ 800,000	\$ 3,844	\$ -	\$ 803,844
State Attorney Annex Suite 1st Floor County Courthouse	\$ 750,000	\$ -	\$ -	\$ 750,000
Total:	\$ 3,317,452	\$ 3,814,241	\$ -	\$ 7,131,693
		Difference between Recommended and Tentative:		\$ 3,814,241
Fund 141 - Boating Improvement Fund				
Lake Cypress Parking	\$ -	\$ 83,598	\$ -	\$ 83,598
Lake Runnymede Boat Ramp	\$ -	\$ 50,000	\$ -	\$ 50,000
Lake Gentry Boat Ramp Renovation	\$ -	\$ 277,374	\$ -	\$ 277,374
Total:	\$ -	\$ 410,972	\$ -	\$ 410,972
		Difference between Recommended and Tentative:		\$ 410,972
Fund 142 - Mobility Fee East District				
ADA Sidewalk Improvements	\$ -	\$ 50,000	\$ -	\$ 50,000
Advanced Traffic Management System	\$ -	\$ 245,000	\$ -	\$ 245,000
Boggy Creek	\$ -	\$ 1,679,500	\$ -	\$ 1,679,500
Boggy Creek Road Improvements between Simpson and Narcoossee	\$ -	\$ 147,830	\$ -	\$ 147,830

CAPITAL PROJECTS for the FY24 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 142 - Mobility Fee East District (cont'd)				
Fortune Lakeshore Multi-Use	\$ -	\$ 12,853	\$ -	\$ 12,853
Fortune-Simpson Intersection	\$ -	\$ 750,000	\$ -	\$ 750,000
Mobility-Old Melbourne Highway Improvements	\$ -	\$ 57,610	\$ -	\$ 57,610
Neptune Road	\$ -	\$ 13,078,315	\$ -	\$ 13,078,315
Simpson Road Phase 1	\$ -	\$ 56,203	\$ -	\$ 56,203
Total:	\$ -	\$ 16,077,311	\$ -	\$ 16,077,311
Difference between Recommended and Tentative:				\$ 16,077,311
Fund 143 - Mobility Fee West Zone				
ADA Sidewalk Improvements	\$ -	\$ 300,000	\$ -	\$ 300,000
Bill Beck Blvd Segment B	\$ -	\$ 26,019	\$ -	\$ 26,019
Clay/Thacker Intersection Improvements	\$ -	\$ 233,877	\$ -	\$ 233,877
County Sidewalks	\$ -	\$ 34,000	\$ -	\$ 34,000
CR 532 Widening	\$ -	\$ 4,699,371	\$ -	\$ 4,699,371
Fortune Lakeshore Multi-Use	\$ -	\$ 342,039	\$ -	\$ 342,039
Mobility-Bill Beck Blvd Segment A	\$ -	\$ 788,062	\$ -	\$ 788,062
Mobility-Thacker Avenue	\$ -	\$ 2,919,040	\$ -	\$ 2,919,040
Michigan Ave Pedestrian Safety	\$ -	\$ 448,500	\$ -	\$ 448,500
Mobility- Storey Creek	\$ -	\$ 3,066,081	\$ -	\$ 3,066,081
Mobility-Baxter Road Improvements	\$ -	\$ 241,267	\$ -	\$ 241,267
Mobility-Life is Beautiful Way	\$ -	\$ 7,562,019	\$ -	\$ 7,562,019
Mobility-Shady Lane Road Imp	\$ -	\$ 3,484,162	\$ -	\$ 3,484,162
Mobility-Westside Blvd Extension	\$ -	\$ 369,705	\$ -	\$ 369,705
Neptune Road	\$ -	\$ 52,923,085	\$ -	\$ 52,923,085
Old Lake Wilson	\$ -	\$ 7,330,785	\$ -	\$ 7,330,785
S. Poinciana Blvd	\$ -	\$ 50,677,596	\$ -	\$ 50,677,596
Storey Creek Boulevard	\$ -	\$ 186,496	\$ -	\$ 186,496
Traffic Signal Replacement	\$ -	\$ 322,390	\$ -	\$ 322,390
Westside Boulevard	\$ -	\$ 10,456,557	\$ -	\$ 10,456,557
Westside Connector/Sinclair Extension	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Total:	\$ -	\$ 148,411,051	\$ -	\$ 148,411,051
Difference between Recommended and Tentative:				\$ 148,411,051
Fund 148 - Building Fund				
Building Office-Avaya Phone System	\$ -	\$ 61,185	\$ -	\$ 61,185
Electric Vehicle Charging Stations	\$ -	\$ 170,000	\$ -	\$ 170,000
Mobile Permitting Office Trailer	\$ 375,000	\$ -	\$ -	\$ 375,000
Onsite Technology Improvements for Inspections	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Permit Office Renovation	\$ -	\$ 1,672,853	\$ -	\$ 1,672,853
Permits Plus Upgrade	\$ -	\$ 811,921	\$ -	\$ 811,921
Solar Panels Parking Garage	\$ -	\$ 4,600,000	\$ -	\$ 4,600,000
Total:	\$ 375,000	\$ 9,315,959	\$ -	\$ 9,690,959
Difference between Recommended and Tentative:				\$ 9,315,959
Fund 149 - East 192 CRA				
Beautification/Landscaping	\$ -	\$ 127,223	\$ -	\$ 127,223
Landscape E192	\$ 709,577	\$ 2,090,417	\$ -	\$ 2,799,994
Total:	\$ 709,577	\$ 2,217,640	\$ -	\$ 2,927,217
Difference between Recommended and Tentative:				\$ 2,217,640
Fund 151 - CDBG Fund				
Archie Gordon Memorial Park	\$ 132,000	\$ -	\$ -	\$ 132,000
Buenaventura Lakes Royal Palm Stormwater	\$ -	\$ 176,868	\$ -	\$ 176,868
Buenaventura Lakes Trash Skimmer	\$ -	\$ 300,000	\$ -	\$ 300,000
Clay/Thacker Intersection Improvements	\$ -	\$ 195,769	\$ -	\$ 195,769
Deerwood Elementary Sidewalk II	\$ -	\$ 19,960	\$ -	\$ 19,960
Playground Mulch-Tropical Park	\$ -	\$ 75,000	\$ -	\$ 75,000
Playground Mulch-Robert Guevara	\$ -	\$ 150,000	\$ -	\$ 150,000
Total:	\$ 132,000	\$ 917,597	\$ -	\$ 1,049,597
Difference between Recommended and Tentative:				\$ 917,597

CAPITAL PROJECTS for the FY24 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 154 - Constitutional Gas Tax Fund				
Fleet Vehicle Replacements	\$ -	\$ 135,442	\$ -	\$ 135,442
FY23 Fleet Vehicle Replacements	\$ -	\$ 1,465,123	\$ -	\$ 1,465,123
Road & Bridge-New & Replacement Vehicles/Equipment	\$ 2,405,832	\$ -	\$ -	\$ 2,405,832
Total:	\$ 2,405,832	\$ 1,600,565	\$ -	\$ 4,006,397
		Difference between Recommended and Tentative:		\$ 1,600,565
Fund 155 - West 192 MSBU Phase I Fund				
LED Lights	\$ -	\$ 786,266	\$ -	\$ 786,266
W192 Irrigation Updates	\$ -	\$ 300,000	\$ -	\$ 300,000
Total:	\$ -	\$ 1,086,266	\$ -	\$ 1,086,266
		Difference between Recommended and Tentative:		\$ 1,086,266
Fund 156 - Federal and State Grants Fund				
Buenaventura Boulevard Complete Streets	\$ -	\$ -	\$ 786,389	\$ 786,389
Buenaventura Lakes Drainage Improvement	\$ -	\$ -	\$ 9,398,118	\$ 9,398,118
Buenaventura Lakes Drainage Improvement Phase II	\$ -	\$ -	\$ 4,689,320	\$ 4,689,320
Buenaventura Safety Improvement	\$ -	\$ -	\$ 493,076	\$ 493,076
Center for Neovation Expansion	\$ -	\$ -	\$ 23,428,659	\$ 23,428,659
Deerwood Sidewalk Gaps	\$ -	\$ -	\$ 4,886	\$ 4,886
Fortune Lakeshore Multi-Use	\$ -	\$ -	\$ 2,701,760	\$ 2,701,760
Fortune-Simpson Intersection	\$ -	\$ -	\$ 10,186,498	\$ 10,186,498
Kempfer Road Culvert Replacement	\$ -	\$ -	\$ 2,906,256	\$ 2,906,256
Kissimmee St Cloud Connector	\$ -	\$ -	\$ 3,449,745	\$ 3,449,745
Landscape E192	\$ -	\$ -	\$ 3,592,464	\$ 3,592,464
Magnolia Bridge Replacement	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Marigold Safety Improvement	\$ -	\$ -	\$ 5,124,782	\$ 5,124,782
Neovation Way	\$ -	\$ -	\$ 5,427,900	\$ 5,427,900
Neptune Road	\$ -	\$ -	\$ 9,188,485	\$ 9,188,485
North Lake Toho Restoration & Water Quality	\$ -	\$ -	\$ 400,000	\$ 400,000
Simpson Road Phase I	\$ -	\$ -	\$ 10,229,385	\$ 10,229,385
Traffic Signal Replacement	\$ -	\$ -	\$ 1,389,841	\$ 1,389,841
Total:	\$ -	\$ -	\$ 94,897,564	\$ 94,897,564
		Difference between Recommended and Tentative:		\$ 94,897,564
Fund 158 - Intergovernmental Radio Communications				
Communication Tower Sites B, C, D, E & G Replacement HVAC Bard Units	\$ 24,959	\$ 103,970	\$ -	\$ 128,929
Total:	\$ 24,959	\$ 103,970	\$ -	\$ 128,929
		Difference between Recommended and Tentative:		\$ 103,970
Fund 177 - Fire Impact Fee Fund				
Austin Tindall Fire Station	\$ -	\$ 456,856	\$ -	\$ 456,856
Fire Station 45 Calypso Cay	\$ -	\$ 796,298	\$ -	\$ 796,298
Poinciana Fire Station #83	\$ 6,414,395	\$ -	\$ -	\$ 6,414,395
Total:	\$ 6,414,395	\$ 1,253,154	\$ -	\$ 7,667,549
		Difference between Recommended and Tentative:		\$ 1,253,154
Fund 178 - Parks Impact Fee Fund				
65th Infantry Veterans Park (final phase)	\$ 1,750,000	\$ 455,366	\$ -	\$ 2,205,366
Campbell City Park/Community Center	\$ 1,875,000	\$ -	\$ -	\$ 1,875,000
East 192 CRA Parks	\$ -	\$ 2,488,635	\$ -	\$ 2,488,635
Hanover Lakes	\$ -	\$ 125,011	\$ -	\$ 125,011
Holopaw Community Park	\$ 500,000	\$ 500,000	\$ -	\$ 1,000,000
Holopaw Conservation Area	\$ -	\$ 2,223	\$ -	\$ 2,223
Kings Highway Park	\$ -	\$ 594,380	\$ -	\$ 594,380
Marydia Community Center	\$ -	\$ 3,741,690	\$ -	\$ 3,741,690
Oren Brown Park Improvements	\$ -	\$ 150,000	\$ -	\$ 150,000
Oren Brown Replacement Park	\$ -	\$ 4,500,000	\$ -	\$ 4,500,000
Park Property Purchase	\$ -	\$ 249,403	\$ -	\$ 249,403

CAPITAL PROJECTS for the FY24 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 178 - Parks Impact Fee Fund (cont'd)				
Park Property Purchases	\$ -	\$ 313,098	\$ -	\$ 313,098
Park/Community Center Site	\$ -	\$ 5,246,380	\$ -	\$ 5,246,380
Quina Park	\$ -	\$ 269,325	\$ -	\$ 269,325
Rachel Lane Park	\$ -	\$ 62,186	\$ -	\$ 62,186
Westside Technology Park (Quina/Ancient Island)	\$ 1,750,000	\$ -	\$ -	\$ 1,750,000
Whispering Pines Intersection Improvement	\$ -	\$ 508,755	\$ -	\$ 508,755
Total:	\$ 5,875,000	\$ 19,206,452	\$ -	\$ 25,081,452
		Difference between Recommended and Tentative:		\$ 19,206,452
Fund 190 - Mobility Fee Northeast District Fund				
Boggy Creek	\$ -	\$ 4,451,450	\$ -	\$ 4,451,450
Cyrils Drive at Zuni Road Improvement	\$ -	\$ 1,602,087	\$ -	\$ 1,602,087
Cyrils Drive Improvement	\$ -	\$ 5,077,732	\$ -	\$ 5,077,732
Fortune-Simpson Intersection	\$ -	\$ 7,268,325	\$ -	\$ 7,268,325
Jack Brack- Narcoossee to Absher	\$ -	\$ 4,815,323	\$ -	\$ 4,815,323
Mobility-Cyrils Stormwater Improvement	\$ -	\$ 396,440	\$ -	\$ 396,440
Mobility-Cyrils Road	\$ -	\$ 15,501,866	\$ -	\$ 15,501,866
Mobility-Pine Grove Road Improvement	\$ -	\$ 294,072	\$ -	\$ 294,072
Nova (US 192 - Sunbridge)	\$ -	\$ 943,345	\$ -	\$ 943,345
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ -	\$ 1,201,095	\$ -	\$ 1,201,095
Simpson Road Phase 1	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Total:	\$ -	\$ 42,551,735	\$ -	\$ 42,551,735
		Difference between Recommended and Tentative:		\$ 42,551,735
Fund 191 - Mobility Fee Southeast District Fund				
Hickory Tree Road	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Mobility-Cedar Pine Lodge Pole Boulevard	\$ -	\$ 1,000,363	\$ -	\$ 1,000,363
Mobility-Hickory Tree/Alligator Lake Improvement	\$ -	\$ 919,863	\$ -	\$ 919,863
Mobility-Villages at Harmony	\$ -	\$ 441,925	\$ -	\$ 441,925
Neptune Road	\$ -	\$ 10,750,609	\$ -	\$ 10,750,609
Sunbridge Parkway Extension	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000
Total:	\$ -	\$ 17,112,760	\$ -	\$ 17,112,760
		Difference between Recommended and Tentative:		\$ 17,112,760
Fund 306 - Local Option Sales Tax Fund				
800 MHz System Upgrade	\$ 44,176	\$ -	\$ -	\$ 44,176
ADA Sidewalk Improvements	\$ -	\$ 133,765	\$ -	\$ 133,765
Administration Building - 3rd Floor Reconfiguration	\$ 750,000	\$ -	\$ -	\$ 750,000
Administration Building - 2nd Floor Reconfiguration	\$ 250,000	\$ 2,449,463	\$ -	\$ 2,699,463
Animal Services Renovation	\$ -	\$ 3,440,247	\$ -	\$ 3,440,247
Animal Services-New & Replacement Vehicles/Equipment	\$ 108,000	\$ -	\$ -	\$ 108,000
Bridge 924001	\$ -	\$ 1,617,000	\$ -	\$ 1,617,000
Bridge 924051	\$ -	\$ 308,000	\$ -	\$ 308,000
Bridge 924145	\$ -	\$ 1,625,000	\$ -	\$ 1,625,000
Bridge Rehabilitation	\$ -	\$ 244,800	\$ -	\$ 244,800
Bridge Safety Features	\$ -	\$ 162,924	\$ -	\$ 162,924
Bridge Scour Countermeasures	\$ -	\$ 551,939	\$ -	\$ 551,939
Buenaventura Lakes Drainage Improvement	\$ -	\$ 3,128,240	\$ -	\$ 3,128,240
Buenaventura Lakes Drainage Improvement Phase II	\$ -	\$ 742,138	\$ -	\$ 742,138
Buenaventura Lakes Royal Palm Stormwater	\$ -	\$ 786,213	\$ -	\$ 786,213
Buenaventura Lakes Trash Skimmer	\$ -	\$ 100,000	\$ -	\$ 100,000
CAC Generation Point	\$ -	\$ 138,275	\$ -	\$ 138,275
Canoe Creek Road Improvement	\$ -	\$ 1,325,726	\$ -	\$ 1,325,726
C-Gate Boat Ramp Safety Repair	\$ -	\$ 100,000	\$ -	\$ 100,000
Celebration Blvd. Extension ROW	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Celebration Place over C-2 Bridge 924169	\$ 300,000	\$ -	\$ -	\$ 300,000
Corrections Facility - Chilled Water Treatment System	\$ 50,000	\$ -	\$ -	\$ 50,000
Corrections Lobby Security Enhancements	\$ -	\$ 441,600	\$ -	\$ 441,600

CAPITAL PROJECTS for the FY24 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the			Total in the
	Recommended Budget:	County Funding:	Grant Funding:	Tentative Budget:
Fund 306 - Local Option Sales Tax Fund (cont'd)				
County Administration 4th Floor Reconfiguration	\$ 1,350,000	\$ -	\$ -	\$ 1,350,000
County Sidewalks	\$ -	\$ 1,030,593	\$ -	\$ 1,030,593
Countywide Signals	\$ -	\$ 2,560,148	\$ -	\$ 2,560,148
Courthouse Square - Chilled Water Treatment System	\$ 16,500	\$ -	\$ -	\$ 16,500
Courthouse Square - Chiller 1 replacement	\$ 313,500	\$ -	\$ -	\$ 313,500
Culvert Upgrades/Replacements	\$ 500,000	\$ 763,176	\$ -	\$ 1,263,176
D & F Recreation Yards	\$ 194,000	\$ 254,232	\$ -	\$ 448,232
Eagle Bay	\$ -	\$ 52,859	\$ -	\$ 52,859
East Lake Toho Water Improvement	\$ -	\$ 47,033	\$ -	\$ 47,033
Emergency Operations Center - Chilled Water Treatment System	\$ 50,000	\$ -	\$ -	\$ 50,000
EOC Communications Room-Replace HVAC Phase III	\$ 172,500	\$ -	\$ -	\$ 172,500
EOC Equipment Upgrade	\$ -	\$ 51,527	\$ -	\$ 51,527
Fortune Road Health Department-Generator Replacement	\$ 110,000	\$ -	\$ -	\$ 110,000
Government Center - Chilled Water Treatment System	\$ 50,000	\$ -	\$ -	\$ 50,000
Holopaw 800 MHz Project	\$ -	\$ 432,507	\$ -	\$ 432,507
Intersection Safety & Efficiency Projects	\$ 200,000	\$ 1,087,773	\$ -	\$ 1,287,773
Jack Brack ROW (Absher to Sunbridge Boundary)	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Jail - Domestic hot/cold water piping replacement	\$ 85,600	\$ 1,817,916	\$ -	\$ 1,903,516
Jail - HVAC chilled water and hot water piping system replacement Phase 2	\$ 171,200	\$ 4,280,000	\$ -	\$ 4,451,200
Jail Control Room Interface Rehabilitation	\$ 1,174,432	\$ 428,000	\$ -	\$ 1,602,432
Kempfer Road Culvert Replacement	\$ 3,618,162	\$ 981,838	\$ -	\$ 4,600,000
Kissimmee St Cloud Connector	\$ -	\$ 419,548	\$ -	\$ 419,548
Lake Lizzie Drainage Improvement	\$ -	\$ 500,000	\$ -	\$ 500,000
Lake Runnymede Boat Ramp	\$ -	\$ 250,000	\$ -	\$ 250,000
Maintenance Shop & Storage Warehouse	\$ 425,000	\$ 3,802	\$ -	\$ 428,802
Magnolia Bridge Replacement	\$ -	\$ 500,000	\$ -	\$ 500,000
Miscellaneous Real Property Acquisition & Appraisals	\$ -	\$ 79,293	\$ -	\$ 79,293
North Lake Toho Restoration & Water Quality	\$ -	\$ 100,000	\$ -	\$ 100,000
NeoCity Way	\$ -	\$ 812,626	\$ -	\$ 812,626
Nova Road over C-32 Canal Bridge 924114	\$ 200,000	\$ -	\$ -	\$ 200,000
Nova Road over Econ Bridge 924115	\$ 135,000	\$ -	\$ -	\$ 135,000
Nova Road over Taylor Bridge 924116	\$ 70,000	\$ -	\$ -	\$ 70,000
Old Canoe Creek Culvert Crossing	\$ -	\$ 547,198	\$ -	\$ 547,198
Old Lake Wilson/Fairfax Intersection	\$ -	\$ 474,214	\$ -	\$ 474,214
Overstreet Landing Site Improvement	\$ -	\$ 500,000	\$ -	\$ 500,000
Partin Settlement Road Bridge Over Florida Turnpike	\$ 2,112,000	\$ -	\$ -	\$ 2,112,000
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ -	\$ 7,140,121	\$ -	\$ 7,140,121
Probation Office Building	\$ -	\$ 600,000	\$ -	\$ 600,000
Property Appraisers Lobby Renovation	\$ 875,000	\$ -	\$ -	\$ 875,000
Radio Services Hardware Upgrade	\$ -	\$ 184,396	\$ -	\$ 184,396
San Remo Property Purchase	\$ -	\$ 530,000	\$ -	\$ 530,000
Sheriff's Administration Facility - Chilled Water Treatment System	\$ 50,000	\$ -	\$ -	\$ 50,000
Sheriff's Office Radios	\$ -	\$ 260,000	\$ -	\$ 260,000
Sheriff Vehicles	\$ 2,909,939	\$ 3,890,387	\$ -	\$ 6,800,326
Simpson Road (Myers Road -192)	\$ -	\$ 15,505,195	\$ -	\$ 15,505,195
Simpson Road Phase 1	\$ -	\$ 3,342,704	\$ -	\$ 3,342,704
SOE Ballot Count Expansion & Vault	\$ -	\$ 387,519	\$ -	\$ 387,519
SOE Lobby & Tabulation Room Reconfiguration	\$ -	\$ 1,177,565	\$ -	\$ 1,177,565
South Poinciana Boulevard	\$ -	\$ 10,641,600	\$ -	\$ 10,641,600
Tax Collector Driving Course	\$ -	\$ 139,728	\$ -	\$ 139,728
Tax Collector Government Center Modifications to Lobby and Counter	\$ -	\$ 1,161,065	\$ -	\$ 1,161,065
Traffic Control Equipment	\$ 175,000	\$ 243,681	\$ -	\$ 418,681
Traffic Signal Replacement	\$ 900,000	\$ 2,749,772	\$ -	\$ 3,649,772
Trout Lake Boat Ramp Improvement	\$ -	\$ 100,000	\$ -	\$ 100,000
Water Quality Monitoring Network	\$ -	\$ 918,485	\$ -	\$ 918,485
Whispering Pines Intersection Improvement	\$ -	\$ 200,679	\$ -	\$ 200,679
Total:	\$ 20,360,009	\$ 84,442,510	\$ -	\$ 104,802,519
Difference between Recommended and Tentative:				\$ 84,442,510

CAPITAL PROJECTS for the FY24 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 315 - General Capital Outlay Fund				
Boggy Creek	\$ -	\$ 14,936,877	\$ -	\$ 14,936,877
Carroll ST- JYP to Michigan	\$ -	\$ 929,918	\$ -	\$ 929,918
CR 532 Widening	\$ -	\$ 25,300,629	\$ -	\$ 25,300,629
Correctional Facility Expansion and Renovations	\$ 8,499,621	\$ -	\$ -	\$ 8,499,621
Fortune Lakeshore Multi-Use	\$ -	\$ 1,140,751	\$ -	\$ 1,140,751
Fortune-Simpson Intersection	\$ -	\$ 8,744,902	\$ -	\$ 8,744,902
Jail Renovation & Expansion	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000
Lake Toho Water Restoration	\$ -	\$ 3,491,529	\$ -	\$ 3,491,529
Neovation Way	\$ -	\$ 8,106,201	\$ -	\$ 8,106,201
Partin Settlement Assemblage *	\$ -	\$ 85,000	\$ -	\$ 85,000
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ -	\$ 4,934,244	\$ -	\$ 4,934,244
S. Poinciana Blvd	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000
Simpson Road (Myers Road -192)	\$ -	\$ 7,269,615	\$ -	\$ 7,269,615
Simpson Road Phase 1	\$ -	\$ 31,205	\$ -	\$ 31,205
West Government Center	\$ -	\$ 699,689	\$ -	\$ 699,689
Total:	\$ 8,499,621	\$ 84,770,560	\$ -	\$ 93,270,181
		Difference between Recommended and Tentative:		\$ 84,770,560
Fund 328 - Special Purpose Capital Fund				
Advanced Packaging Equipment	\$ -	\$ -	\$ 16,155,661	\$ 16,155,661
Bill Beck Boulevard Segment B (Osceola Pkwy to Woodcrest Blvd)	\$ -	\$ -	\$ 936,829	\$ 936,829
Boggy Creek Road Widening (Simpson Rd to Narcoossee Rd)	\$ -	\$ -	\$ 17,121,916	\$ 17,121,916
Buenaventura Lakes Royal Palm Stormwater	\$ -	\$ -	\$ 205,500	\$ 205,500
Canoe Creek Road Widening	\$ -	\$ -	\$ 1,051,974	\$ 1,051,974
Carroll Street-JYP to Michigan Avenue Road Improvements	\$ -	\$ -	\$ 8,573,318	\$ 8,573,318
Center for Neovation Expansion	\$ -	\$ -	\$ 5,857,164	\$ 5,857,164
Fortune-Simpson Intersection Improvement	\$ -	\$ -	\$ 13,300,100	\$ 13,300,100
Lake Toho Water Restoration Project	\$ -	\$ -	\$ 370,703	\$ 370,703
Neovation Way	\$ -	\$ -	\$ 4,684,900	\$ 4,684,900
Neptune Road Widening (Partin Settlement Road to US 192)	\$ -	\$ -	\$ 19,318,846	\$ 19,318,846
Neptune Road & Broadway Signal	\$ -	\$ -	\$ 128,564	\$ 128,564
Oak Street & Central Avenue Signal	\$ -	\$ -	\$ 491,366	\$ 491,366
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ -	\$ -	\$ 5,470,737	\$ 5,470,737
S. Poinciana Boulevard	\$ -	\$ -	\$ 59,371,884	\$ 59,371,884
Simpson Road (Myers Road to US 192)	\$ -	\$ -	\$ 35,576,003	\$ 35,576,003
Simpson Road Phase 1	\$ -	\$ -	\$ 1,233,825	\$ 1,233,825
Total:	\$ -	\$ -	\$ 189,849,290	\$ 189,849,290
		Difference between Recommended and Tentative:		\$ 189,849,290
Fund 331 - Countywide Fire Capital Fund				
Austin Tindall Fire Station	\$ -	\$ 1,450,723	\$ -	\$ 1,450,723
Bunker Gear	\$ -	\$ 366,588	\$ -	\$ 366,588
Cypress Parkway Fire Station 85	\$ 426,029	\$ 10,730,997	\$ -	\$ 11,157,026
EMS Equipment	\$ 1,016,395	\$ 1,277,183	\$ -	\$ 2,293,578
EMS Small Equipment	\$ -	\$ 31,069	\$ -	\$ 31,069
Fire Equipment	\$ 4,092,928	\$ 7,804,164	\$ -	\$ 11,897,092
Fire Rescue & EMS Training Facility	\$ -	\$ 484,149	\$ -	\$ 484,149
Fire Rescue & EMS Warehouse	\$ 305,320	\$ 106,275	\$ -	\$ 411,595
Fire Station 42 Poinciana - Replace Generator	\$ 85,000	\$ 75,000	\$ -	\$ 160,000
Fire Station 45 Calypso Cay	\$ -	\$ 2,610,686	\$ -	\$ 2,610,686
Fire Station 51 Narcoossee - Replacement AC Units	\$ -	\$ 43,500	\$ -	\$ 43,500
Fire Station 63 Modular Shady Lane	\$ -	\$ 140,198	\$ -	\$ 140,198
Fire Station 71 Replacement (Lindfields/Westside Blvd)	\$ 8,372,287	\$ -	\$ -	\$ 8,372,287
Fire Station 72 Celebration - Replacement AC Units	\$ -	\$ 107,341	\$ -	\$ 107,341
Fire Station 72 Celebration - Replace Generator	\$ 85,000	\$ 75,000	\$ -	\$ 160,000
Fire Station 81 - South Big Lake/West of Canal	\$ 2,152,661	\$ -	\$ -	\$ 2,152,661
LifePak Cardiac Monitors	\$ -	\$ 196,892	\$ -	\$ 196,892

CAPITAL PROJECTS for the FY24 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:	
Fund 331 - Countywide Fire Capital Fund (cont'd)					
Poinciana Fire Station #83	\$ 1,000,000	\$ 14,530	\$ -	\$ 1,014,530	
Portable SCBA Filling Station	\$ -	\$ 201,219	\$ -	\$ 201,219	
Station 75 Funie Steed Road	\$ 391,081	\$ 9,930,692	\$ -	\$ 10,321,773	
Whispering Pines Intersection Improvement	\$ -	\$ 102,512	\$ -	\$ 102,512	
Total:	\$ 17,926,701	\$ 35,748,718	\$ -	\$ 53,675,419	
		Difference between Recommended and Tentative:		\$ 35,748,718	
Fund 332 - Public Imp Rev Bonds Series 2017					
NeoCity Office Building	\$ -	\$ 419,447	\$ -	\$ 419,447	
OC Sales Center	\$ 1,132,999	\$ 686,625	\$ -	\$ 1,819,624	
Total:	\$ 1,132,999	\$ 1,106,072	\$ -	\$ 2,239,071	
		Difference between Recommended and Tentative:		\$ 1,106,072	
Fund 334 - Transportation Imp Construction Fund					
Bill Beck Blvd Segment B	\$ -	\$ 1,402,412	\$ -	\$ 1,402,412	
Boggy Creek	\$ -	\$ 48,220,059	\$ -	\$ 48,220,059	
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ -	\$ 32,938,776	\$ -	\$ 32,938,776	
S. Poinciana Blvd	\$ -	\$ 2,563,792	\$ -	\$ 2,563,792	
Simpson Road (Myers Road -192)	\$ -	\$ 59,929,406	\$ -	\$ 59,929,406	
Total:	\$ -	\$ 145,054,445	\$ -	\$ 145,054,445	
		Difference between Recommended and Tentative:		\$ 145,054,445	
Fund 401 - Solid Waste Fund					
Household Chemical Waste Relocation	\$ -	\$ 55,000	\$ -	\$ 55,000	
Paint Can Crusher	\$ -	\$ 45,000	\$ -	\$ 45,000	
Solid Waste-New & Replacement Vehicles/Equipment	\$ 300,000	\$ 241,000	\$ -	\$ 541,000	
Total:	\$ 300,000	\$ 341,000	\$ -	\$ 641,000	
		Difference between Recommended and Tentative:		\$ 341,000	
Fund 407 - Osceola Parkway					
Osceola Parkway Intelligent Transportation System	\$ -	\$ 715,306	\$ -	\$ 715,306	
Osceola Parkway Toll Equipment Upgrade	\$ -	\$ 1,113,375	\$ -	\$ 1,113,375	
Osceola Parkway Toll Facility - All Electronic Tolling	\$ -	\$ 984,068	\$ -	\$ 984,068	
Total:	\$ -	\$ 2,812,749	\$ -	\$ 2,812,749	
		Difference between Recommended and Tentative:		\$ 2,812,749	
Fund 511 - Fleet Fuel Internal Service Fund					
Fuel Proximity Sensors	\$ -	\$ 198,371	\$ -	\$ 198,371	
Upgrade Existing Fuel Sites	\$ -	\$ 155,275	\$ -	\$ 155,275	
Total:	\$ -	\$ 353,646	\$ -	\$ 353,646	
		Difference between Recommended and Tentative:		\$ 353,646	
Capital Projects in the Tentative Budget:		\$ 75,980,648	\$ 642,011,492	\$ 284,746,854	\$ 1,002,738,994
		Difference between Recommended and Tentative :		\$ 926,758,346	

* Notes a change to the FY24-28 Capital Improvement Program from the Recommended Budget

GRANTS for the FY24 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			
ASPCA 2023 Right Horse Grant	\$ -	\$ 55,000	\$ 55,000
Governance & Outreach (EDA BBBRC) In-Kind Match	\$ 438,472	\$ (97)	\$ 438,375
State Criminal Alien Assistance Program (SCAAP)	\$ -	\$ 7,153	\$ 7,153
FY20 SCAAP	\$ -	\$ 48,256	\$ 48,256
FY21 SCAAP	\$ -	\$ 51,862	\$ 51,862
FY23 Florida Animal Friend Spay/Neuter Grant	\$ -	\$ 25,000	\$ 25,000
Total:	\$ 438,472	\$ 187,174	\$ 625,646
		Difference between Recommended and Tentative:	\$ 187,174
Fund 102 - Transportation Trust Fund			
Master Surface Water Management Plan Match	\$ 240,000	\$ -	\$ 240,000
Total:	\$ 240,000	\$ -	\$ 240,000
		Difference between Recommended and Tentative:	\$ -
Fund 104 - Tourist Development Tax Fund			
Natural Resource Emergency Watershed Match	\$ 83,357	\$ 18	\$ 83,375
Total:	\$ 83,357	\$ 18	\$ 83,375
		Difference between Recommended and Tentative:	\$ 18
Fund 134 - Countywide Fire Fund			
FEMA 2021 AFG GRANT - TRAINING Match	\$ -	\$ 107,645	\$ 107,645
Total:	\$ -	\$ 107,645	\$ 107,645
		Difference between Recommended and Tentative:	\$ 107,645
Fund 156 - Federal And State Grants Fund			
Build Back Better Regional Challenge Grant	\$ -	\$ 244,803	\$ 244,803
Center for Neovation Expansion (EDA BBBRC)	\$ -	\$ 23,428,659	\$ 23,428,659
Edward Byrne JAG FY22	\$ 58,999	\$ -	\$ 58,999
FEMA 2020 SAFER grant	\$ -	\$ 2,831,792	\$ 2,831,792
FEMA 2021 AFG GRANT - TRAINING	\$ -	\$ 1,076,453	\$ 1,076,453
FY23 Emergency Medical Services (EMS) Grant	\$ -	\$ 3,275	\$ 3,275
FY24 Emergency Management Performance Grant (EMPG)	\$ -	\$ 99,657	\$ 99,657
FY24 Emergency Management Preparedness and Assistance (EMPA) Grant	\$ -	\$ 82,435	\$ 82,435
FY25 EMPA Grant	\$ -	\$ 26,452	\$ 26,452
Governance & Outreach (EDA BBBRC) – Federal Grant	\$ -	\$ 1,899,540	\$ 1,899,540
JAG FY21 Direct	\$ -	\$ 30,402	\$ 30,402
JAG GLOVES	\$ -	\$ 9,426	\$ 9,426
JAG K-9 Fencing	\$ -	\$ 19,750	\$ 19,750
JAG Patrol Equipment	\$ -	\$ 6,275	\$ 6,275
JAG Stun Cuffs	\$ -	\$ 4,025	\$ 4,025
JAGC OCSO Overtime	\$ -	\$ 39,739	\$ 39,739
Master Surface Water Management Plan	\$ -	\$ 1,260,000	\$ 1,260,000
Mosquito Chemical Grant	\$ 68,000	\$ -	\$ 68,000
Natural Resource Emergency Watershed	\$ 276,805	\$ -	\$ 276,805
Total:	\$ 403,804	\$ 31,062,683	\$ 31,466,487
		Difference between Recommended and Tentative:	\$ 31,062,683
Grants in Recommended FINAL Budget:		\$ 1,165,633	\$ 32,523,153
		Difference between Recommended and Tentative:	\$ 31,357,520

Fund Balance Revenues and Expenditures

7 - 1st Public Hearing Tentative Budget

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	561,929,939	561,929,939	0
010-Designated Ad Valorem Tax	24,388,442	24,388,442	0
101-TDT RIDA Tax Bond 2012 Project	6,365,435	6,365,435	0
102-Transportation Trust Fund	45,477,965	45,477,965	0
103-Drug Abuse Treatment Fund	38,100	38,100	0
104-Tourist Development Tax Fund	111,895,657	111,895,657	0
105-Fifth Cent Tourist Development Tax Fund	24,815,191	24,815,191	0
106-Sixth Cent Tourist Development Tax Fund	21,653,846	21,653,846	0
107-Library District Fund	24,377,879	24,377,879	0
109-Law Enforcement Trust Fund	360,047	360,047	0
111-SHIP State Housing Initiative Program	9,017,301	9,017,301	0
112-Emergency(911)Communications	6,259,196	6,259,196	0
115-Court Facilities Fund	13,168,645	13,168,645	0
118-Homeless Prevention & Rapid Rehousing	374,772	374,772	0
122-NEIGHBORHOOD STABIL PROGRAM 3	98,010	98,010	0
125-Environmental Land Maintenance	12,334,437	12,334,437	0
128-Subdivision Pond MSBU	1,770,492	1,770,492	0
129-Street Lighting MSBU	435,206	435,206	0
130-Court Related Technology Fund	2,093,009	2,093,009	0
134-Countywide Fire Fund	132,849,166	132,849,166	0
137-HOME Fund	8,844,081	8,844,081	0
139-Criminal Justice Training	81,867	81,867	0
141-Boating Improvement Fund	904,444	904,444	0
142 - Mobility Fee East District	16,077,311	16,077,311	0
143 - Mobility Fee West District	200,311,788	200,311,788	0
145 - Red Light Cameras	2,387,589	2,387,589	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,273,577	1,273,577	0
148-Building Fund	35,574,582	35,574,582	0
149-East 192 CRA	5,867,296	5,867,296	0
151-CDBG Fund	7,478,035	7,478,035	0
152-Muni Svcs Tax Units MSTU Fund	2,275,332	2,275,332	0
153-Muni Svcs Benefit Units MSBU Fund	17,898,118	17,898,118	0
154-Constitutional Gas Tax Fund	21,590,958	21,590,958	0
155-West 192 MSBU Phase I	5,379,405	5,379,405	0
156-Federal And State Grants Fund	158,984,608	158,984,608	0
158-Intergovernmental Radio Communications	3,581,441	3,581,441	0
168-Section 8 Fund	27,634,957	27,634,957	0
177-Fire Impact Fee Fund	7,933,828	7,933,828	0
178-Parks Impact Fee Fund	41,544,962	41,544,962	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
180-Inmate Welfare Fund	3,153,397	3,153,397	0
187-Road Impact Fee Poinciana Overlay	477,873	477,873	0
189 - Second Local Option Fuel Tax Fund	12,784,674	12,784,674	0
190 - Mobility Fee Northeast District Fund	51,636,859	51,636,859	0
191 - Mobility Fee Southeast District Fund	29,014,846	29,014,846	0
192 - Northeast Infrastructure Improvement Area Fund	10,389,703	10,389,703	0
201-Limited GO Refunding Bonds, Series 2015	2,245,999	2,245,999	0
210-W 192 Phase IIC	471,201	471,201	0
211 - Sales Tax Revenue Bonds Series 2015A	5,401,279	5,401,279	0
239-Infra S Tax Rev Refunding 2011	0	0	0
241-Infrastructure Sales Surtax Series 2015	10,276,352	10,276,352	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,170,582	5,170,582	0
243-DS TDT Rev Bond Series 2016	3,744,390	3,744,390	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	9,181,532	9,181,532	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,974,580	7,974,580	0
246 - DS Public Imp Rev Bonds Series 2017	2,526,262	2,526,262	0
247-DS TDT Refunding Bonds 2019	2,226,799	2,226,799	0
248-Communications Equipment Upgrade (Motorola)	0	0	0
249-DS CIRB 2019	13,186,626	13,186,626	0
250-GO BONDS SERIES 2020	3,891,366	3,891,366	0
251 - Public Improvement Revenue Bonds, Series 2020	1,137,864	1,137,864	0
252-TDT Revenue Refunding Bond, Series 2022	9,782,760	9,782,760	0
306-Local Option Sales Tax Fund	158,556,119	158,556,119	0
315-Gen Cap Outlay Fund	105,298,585	105,298,585	0
328 - Special Purpose Capital Fund	189,849,290	189,849,290	0
331-Countywide Fire Capital Fund	55,805,306	55,805,306	0
332 - Public Imp Rev Bonds Series 2017	2,999,560	2,999,560	0
334 - Transportation Imp Construction Fund	145,491,638	145,491,638	0
401-Solid Waste Fund	82,353,377	82,353,377	0
407-Osceola Parkway	53,877,348	53,877,348	0
501-Workers' Comp Internal Service Fund	8,040,103	8,040,103	0
502-Property & Casualty Insurance Internal Service Fund	14,333,814	14,333,814	0
503-Dental Insurance Internal Service Fund	2,438,839	2,438,839	0
504-Health Insurance Internal Service Fund	40,942,036	40,942,036	0
505-Life, LTD, Vol. Life Internal Service Fund	1,765,946	1,765,946	0
509-Fleet General Oversight Internal Service Fund	259,032	259,032	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
510-Fleet Maintenance Internal Service Fund	3,467,108	3,467,108	0
511-Fleet Fuel Internal Service Fund	2,647,078	2,647,078	0
Total Budget	2,618,127,037	2,618,127,037	0



SPECIAL ASSESSMENTS

RESOLUTION

Resolution No. 23-125R	2-1
Resolution No. 23-126R	2-9
Resolution No. 23-121R	2-20
Resolution No. 23-122R	2-38

RESOLUTION NO. 23-125R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA, RELATING TO MAINTENANCE OF LOCAL STORMWATER FACILITIES; CREATING THE OAK HAMMOCK PRESERVE SUBDIVISION POND MUNICIPAL SERVICE BENEFIT UNIT FOR MAINTENANCE OF LOCAL STORMWATER FACILITIES; AMENDING THE INITIAL ASSESSMENT RESOLUTION; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION, AS AMENDED; ESTABLISHING A MAXIMUM MAINTENANCE ASSESSMENT RATE; IMPOSING THE MAINTENANCE ASSESSMENTS AGAINST PROPERTY SPECIALLY BENEFITING FROM MAINTENANCE OF THE LOCAL STORMWATER FACILITIES; APPROVING THE MAINTENANCE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE MAINTENANCE ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. DEFINITIONS. This is the Final Assessment Resolution as defined in Ordinance No. 10-10 (the "Ordinance"). All capitalized terms in this Final Assessment Resolution shall have the meanings defined in the Ordinance and Resolution No. 23-094R (the "Initial Assessment Resolution").

SECTION 2. FINDINGS.

(A) The Ordinance authorizes the Board to create municipal service benefit units and impose special assessments to fund the "Service Cost" of "Local Services," as such terms are defined in the Ordinance. The Maintenance Service and Maintenance Service Cost constitute a "Local Service" and "Service Cost," respectively, for which Maintenance Assessments may be imposed pursuant to the Ordinance and the Board desires to create the MSBU for such purpose.

(B) Pursuant to the Ordinance, the Board adopted the Initial Assessment Resolution on July 10, 2023, to establish the method of computing the Maintenance Assessments and establish other terms and conditions of the Maintenance Assessments.

(C) Pursuant to the provisions of the Ordinance, the Board is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and receiving objections of all interested parties.

(D) As required by the terms of the Ordinance, notice of a public hearing has been published and mailed to each real property owner proposed to be assessed, advising each such

property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively.

(E) A public hearing has been duly held and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

SECTION 3. CREATION AND CONFIRMATION OF MSBU. The Oak Hammock Preserve Subdivision Pond Municipal Service Benefit Unit is hereby created to include the real property identified in Section 2.01 of the Initial Assessment Resolution. The MSBU is created for the purpose of improving the use and enjoyment of real property located therein by funding the Maintenance Service Cost for Local Stormwater Facilities serving the MSBU.

SECTION 4. AMENDMENT OF INITIAL ASSESSMENT RESOLUTION. Section 2.08(E) of the Initial Assessment Resolution is hereby amended to read as follows:

(E) Rates for Fiscal Year 2023-2024. Based upon the foregoing, the proposed Maintenance Assessment rates for Fiscal Year 2023-2024 for the Oak Hammock Preserve MSBU is \$85.00.

SECTION 5. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution, as amended by Section 4 hereof, is hereby confirmed.

SECTION 6. MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels listed in the Maintenance Assessment Roll for the MSBU are hereby found to be specially benefited by the Maintenance Services provided within the MSBU. A Maintenance Assessment for Fiscal Year 2023-2024 is hereby imposed against Tax Parcels located within the MSBU at the rate of \$85.00 per equivalent residential unit (ERU), which rate shall be the maximum Maintenance Assessment for any future Fiscal Year unless the County provides published and mailed notice to the owners of property within the MSBU for which rates are increased and conducts a public hearing in the manner described in the Ordinance prior to adoption of the Annual Assessment Resolution for such Fiscal Year.

(B) The Maintenance Assessment Roll, which is currently on file in the offices of the Special Assessments Coordinator and incorporated herein by reference, is hereby approved. Upon adoption of this Final Assessment Resolution and the Annual Assessment Resolution for any future Fiscal Year, the Maintenance Assessments shall constitute a lien against the property listed on the Maintenance Assessment Roll 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 Final Assessment Resolution or the Annual Assessment Resolution for any future Fiscal Year and shall attach to the property included on the Maintenance Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 7. COLLECTION OF MAINTENANCE ASSESSMENTS.

(A) The Maintenance Assessments reflected in the Maintenance Assessment Roll approved pursuant to Section 6 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chairman/Vice Chairman of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for the MSBU and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408 and the MSBU assessment roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Maintenance Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of the Annual Assessment Resolution for each Fiscal Year, the Special Assessments Coordinator shall cause the certification and delivery of the Maintenance Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

SECTION 8. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Maintenance Assessments will be computed, the Maintenance Assessment Roll, the maximum annual Maintenance Assessment, and the levy and lien of the Maintenance Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty days from the effective date of this Final Assessment Resolution.

SECTION 9. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 7th day of September 2023.

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

PROOF OF PUBLICATION

Events

from Page 1

Extension Agent Clarissa Chairez and Master Gardener Volunteers to create your own kokedama that you will take home. Advance registration required. 2-4:30 p.m. or 6-8:30 p.m. Aug. 25, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, 830, 407-254-9200, ocsentinel.eventbrite.com.

Raised Bed Vegetable Gardening: Join Robert Bowden to discover the joys of growing vegetables and herbs in raised beds. Advance registration required. 9:30-11:30 a.m. Aug. 26, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, 517 for members, \$22 for nonmembers, leugardens.org, 407-246-2620.

Successfully Growing Berries in Florida: Discover the many kinds of berries for Florida including blueberries, blackberries, raspberries and more. Advance registration required. 6:30-8:30 p.m. Aug. 31, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, 517 for garden members, \$22 for nonmembers, leugardens.org, 407-246-2620.

Coin Show: Sponsored by Central Florida Coin Club. More than 30 coin dealers will have high quality coins for the beginner to advanced collectors. A grading company will be accepting submissions. Children ages 12 or younger receive a free coin. 9 a.m.-4 p.m. Sept. 3, Venue on the Lake - The Maitland Civic Center, 641 S. Maitland Ave., Maitland. Admission is free, 407-657-6440 or cfcboon@hotmail.com.

Sailing lessons: Learn basic sailing skills and terminology from the instructors of the Central Florida Community Sailing Program during this six-session class. The course consists of three shore lessons at the Winter Park Library from 6-8 p.m. Tuesday and three water classes on Lake Baldwin from 9 a.m.-1 p.m. Saturdays. Minimum age is 16, parents must be present for the Saturday water sessions on Lake Baldwin. Reservations required. First session is Sept. 5, \$200 plus \$15 for the Learn Right Sailing textbook, thesailingclub.org/classes, 407-645-1892.

Orange County Library System's Romance, Wine & Chocolate event: Featuring bestselling author of the popular Bridgerton historical romance series, Julia Quinn, who will discuss her latest novel, "Queen Charlotte" and share the story of her writing career. Tickets are \$30

each and include one signed copy of "Queen Charlotte" complimentary wine and chocolate. The minimum required age to attend this event is 21 years and older and a valid ID will be required for event entry. 6:30 p.m. Sept. 8, Chickasaw branch of the Orange County Library System, 870 N. Chickasaw Trail, Orlando, 407-635-7323, ocls.info/rwc.

'Fix It! Don't Pitch It' repair workshop: Hosted by City of Winter Park in partnership with Orange County and the City of Orlando. Local businesses and handy volunteers will offer residents free minor repairs for a variety of household items such as clothing, eyeglasses, bicycles, electronics, tools and more. Items will be repaired on a first-come, first-served basis. Limit two items per person. There is no guarantee the item can be fixed. 10 a.m.-noon Sept. 9, Winter Park Events Center, 1050 W. Morse Blvd., Winter Park, free, 407-599-3450.

Avoid Crisis Planning live webinar: Featuring Bruce Lyle, Care Manager. Viewing instructions will be provided upon RSVP. 1:30 p.m. Sept. 12, free, 407-478-8700.

Divas and Dudes fundraising gala: A concert featuring Kevin Brassard and Billy Flanigan joined by Carol Stein, Jacqueline Jones and Hannah Laird, accompanied by the Carol Stein Jazz Band. There will be a buffet, cash bar and silent auction. Proceeds will benefit the Steiner Society of Central Florida, 5:30 p.m. Sept. 17, Orlando Museum of Art, 2416 N. Mills Ave., Orlando, \$85-\$100, 407-339-3771.

Amateur Radio and Electronics Show: The Orlando Amateur Radio Club's 77th annual "HamCation" event will feature more than 30 educational forums, 100 commercial vendors, 200 swap tables and outdoor raffle to demonstrate and sell amateur radios, parts, amateur radio related computer hardware and software. 9 a.m.-5 p.m. Feb. 9-10 a.m., Feb. 9-10 a.m., Feb. 11, Lakemore Ave., Winter Park, \$10 per class, info@mindandbodyexercises.com, 407-234-0119.

Orlando Amateur Radio Club: Guests are welcome. License testing at 6:30 p.m., meetings 7:30 p.m. the first Wednesday of the month, Beardall Senior Center, 800 S. Delaney Ave., Orlando, 407-841-0874, oarc.org.

Craft fair: Featuring knit and crochet items, baby quilts, floral arrangements, jewelry and wooden crafts. 9 a.m.-2 p.m. the fourth

Tuesday of the month, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, 407-247-7814.

Orlando Camera Club: Monthly meetings held on Zoom and in-person. 6:30 p.m. the second and fourth Monday of each month, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, orlandocameraclub.com.

Greater Orlando Orchid Society: 6:30-9:30 p.m. the third Tuesday of the month, Beardall Senior Center, 800 S. Delaney Ave., Orlando, guests welcome, greaterorlandoorchidsociety.com.

Tai chi and qigong classes: Learn how to improve wellness, range of motion, breathing capacity and many other benefits. 11:30 a.m.-12:30 p.m. Thursdays, The University Club of Winter Park, 841 N. Park Ave., Winter Park, \$10 per class, info@mindandbodyexercises.com, 407-234-0119.

TOPS Club Inc. (Taking Off Pounds Sensibly): Weigh-in 9-9:30 a.m. Meeting 9:30-10:15 a.m. Th. Thursdays, Albany Methodist Church, 220 Horatio Ave., Maitland, first visit free, then \$5 monthly dues, 407-376-7512.

Ballroom and Social Dancing: For seniors and all dancers. 6 p.m. Fridays, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, \$6, 407-339-5393.

Tai chi and qigong classes: Learn how to improve wellness, range of motion, breathing capacity and many other benefits. 11:30 a.m.-12:30 p.m. Mondays and Fridays, Winter Park Presbyterian Church, 400 S. Lakemore Ave., Winter Park, \$10 per class, info@mindandbodyexercises.com, 407-234-0119.

TOPS Club Inc. (Taking Off Pounds Sensibly): 7-8 p.m. Mondays, University Seventh-day Adventist Church, 910 University Blvd., Orlando, first visit free, then \$5 monthly dues, 407-277-7946.

Clog Dancing for All Ages: The Orlando Cloggers will offer new beginner clogging classes. The lessons progress throughout the rest of the year. 6:30 p.m. Thursdays, Beardall Senior Center, 800 S. Delaney Ave., Orlando, \$4 per person per night, 407-929-5102, OriandoCloggers.com.

Liberty Karate Club: Minimum age 15 years old. 7:30-9 p.m. Mondays and Wednesdays, First United Community Church, 53 S. Dean Road,

Orlando, \$40 per month, libertykarateclub.com, 407-484-5124.

Learn to Line Dance: Learn the basic steps of line dancing to fun, easy dances and upbeat music. 2 p.m. Sundays, Lake Island Hall, 450 Harper St., Winter Park, \$5, 407-592-7835.

Plant Clinic: Orange County residents can bring their samples and plant-related questions to be answered by UF/IFAS Extension Master Gardener volunteers. 9 a.m.-noon Tuesdays, UF/IFAS Mid-Florida Research Education Center, 2725 Binion Road, Apopka; or 10 a.m.-5 p.m. Monday-Thursday, UF/IFAS Extension Orange County, 6021 S. Conway Road, Orlando, free, 407-254-9200 or email OrangeCOMGV@ifas.ufl.edu.

Fannie's Friends support group: Fannie's Friends is a virtual support group for adult daughters and granddaughters caring for those living with dementia. Sponsored by the Alzheimer's & Dementia Resource Center. 6 p.m. the second Wednesday of the month and 1 p.m. the fourth Wednesday of the month. 407-436-7750.

Greater Orlando Cribbage Club: Nine games are played by the American Cribbage Congress. 6:30 p.m. Thursdays through May, Elks Club, 4755 Howell Branch Road, Winter Park, \$13 per night, 407-580-6696 or email chclasma13@gmail.com.

TOPS Club Inc. (Taking Off Pounds Sensibly): 9-10 a.m. Saturdays, Eastland Baptist Church, 9000 Lake Underhill Road, Orlando, first visit free, then \$5 monthly dues, 985-513-2866.

Men Only Dementia Caregiver Online Support Group: Sponsored by Alzheimer's & Dementia Resource Center. 10 a.m. every third Thursday of the month on Zoom. Email info@adrcare.org or call 407-436-7750.

Open Support Group for Dementia Care Partners: Sponsored by Alzheimer's & Dementia Resource Center. 10:30 a.m. the first and third Fridays of the month, Rosen JCC, 1118 S. Apopka Vineland Road, Orlando, free, 407-436-7750 or email info@adrcare.org.

TOPS Club Inc. (Taking Off Pounds Sensibly): Weigh-in 11-12:00 p.m. Meeting 1:30-2:30 p.m. Mondays, Zellwood Station, 2126 Spillman Drive, Zellwood, \$5 monthly dues, 407-283-3833, leave a message.

Central Florida African Violet Society: 1 a.m.-12:30 p.m. the third Wednesday of the month, September through May, with informal meetings June through August. Beardall Senior Center, 800 S. Delaney Ave., Orlando, free, 407-246-4440.

TOPS Club Inc. (Taking Off Pounds Sensibly): 9-10 a.m. Saturdays, Eastland Baptist Church, 9000 Lake Underhill Road, Orlando, first visit free, then \$5 monthly dues, 985-513-2866.

Knitting/Crochet Classes: Free instruction. All ages and skill levels are welcome. Yarn is provided. 3:30-5 p.m. Wednesdays, St. Luke's United Methodist Church, 4651 S. Apopka Vineland Road, Orlando, free, email care@st.lukes.org or call 407-876-4991, Ex. 262.

Duplicate Bridge: Learn to play bridge. 9 a.m. Saturdays, Orlando Metropolitan Bridge Center, 756 Bennett Road, Orlando, free, 407-619-5333 or email info@brj@aol.com.

Central Florida Fruit Society: Learn about growing and enjoying fruit in Central Florida. Discover new species and varieties of ambrosial fruits from around the world and grown locally. 6:30-8:30 p.m. the third Monday of the month, Harry P. Leu Gardens 1920 N. Forest Ave., Orlando, free, Jenc@CentralFloridaFruitSociety.org.

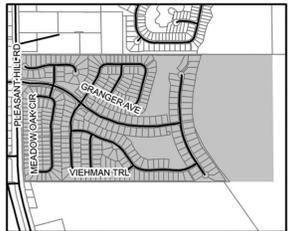
Central Florida Stamp Club: Meetings include auctions and informative lectures. 6 p.m. the first and third Thursdays of the month, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, 407-869-0528.

'FashionAbility' American Sewing Guild, Orlando Chapter: A group dedicated specifically to the art and skill of garment sewing. All levels welcome. 10:30 a.m.-noon the fourth Thursday of the months of October, January, April and July. The Sewing Studio, 9605 U.S. Highway 17-92, Maitland, first two visits are free, then ASG membership is required, 407-697-0882.

Tai Chi for Health: Featuring simple Tai Chi forms and qi gong (energy work). 9-10 a.m. Tuesdays, Thursdays and Saturdays, 1st Unitarian Church of Orlando, 1901 E. Robinson St., Orlando, \$5 facility fee donation included but not required, 407-701-3357.

Joseph Raper of the Sentinel staff compiled this report. To submit an item, email communityevents@orlandosentinel.com.

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the creation of the Oak Hammock Preserve Municipal Service Benefit Unit (MSBU), as depicted in the map above, and the imposition of special assessments to fund the maintenance of stormwater management facilities located within the MSBU.

The hearing will be held at 5:30 p.m. on Thursday, September 7, 2023, or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. 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.

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 que requieren intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquense 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.

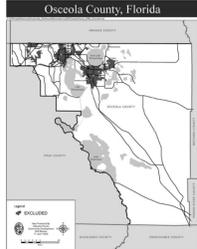
The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, inlet/outlet cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBU. Each residential lot will be assessed equally, as described in Resolution No. 23-094R, adopted by the Board on July 10, 2023. The proposed assessment rate for the MSBU is \$85.00 per residential lot.

The County expects to collect a total of \$29,410.00 from the maintenance assessment. A more detailed description of the maintenance assessment program is set forth in Resolution No. 23-094R. Copies of Resolution No. 23-094R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. Information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

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.

If you have any questions, please contact the Osceola County Special Assessments Office at (407) 742-1800. BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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



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 7, 2023, or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission 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 que requieren intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquense 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 assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2023.

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$245.76
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.5638
Industrial/Warehouse	\$0.0795
Institutional	\$0.6434
Transient Occupancy Property Use Category	Rate Per Room/Space/Unit
Transient Occupancy	\$327.35
Land Property Use Categories	Rate Per Acre
Vacant Land	\$0.2090
Agricultural Land	\$0.0094

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, and the Preliminary Assessment Roll are available for inspection at the Office of Management and Budget in the Assessment Department located at 1 Courthouse Square, Kissimmee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, 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

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority, personally appeared Brystal D. Parramore, Special Assessments Manager for Osceola County, who, after being duly sworn, deposes and says:

1. I, Brystal D. Parramore, am responsible for mailing notices required by Section 3.03 of Resolution No. 23-094R, adopted by the Board of County Commissioners of Osceola County, Florida on September 7, 2023.

2. On or before August 18, 2023, I mailed, or directed the mailing of, a notice in accordance with Section 3.03 of Resolution No. 23-094R by first class mail, to the owner of each parcel of real property subject to the Maintenance Assessment (as defined in Section 1.01 of Resolution No. 23-094R) in conformance with the requirements of Ordinance No. 10-10, 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.

Brystal D Parramore
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Marisela Lopez, 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 28 day of August, 2023.



Rebecca Lynn Jones
Signature of person taking acknowledgment

Rebecca Lynn Jones
Name of acknowledger (printed)

My commission expires: 6/10/2025

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

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

I HEREBY CERTIFY that, I am the Chairman 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 Oak Hammock Preserve Subdivision Pond Municipal Service Benefit Unit (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, 2023.

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 _____, 2023.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair
Board of County Commissioners

RESOLUTION #23-126R

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 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 properties 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 specially 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 0.35% 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 18, 2023 the Board has heard and considered 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 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 to be effective immediately upon adoption. This Resolution duly adopted this 7th day of September 2023.

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DULY ADOPTED this 7th day of September 2023.

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 2023-2024

Provider Name	Assessment Amount
HCA Florida Osceola Hospital	\$15,843,300
HCA Florida Poinciana Hospital	\$3,989,372
St. Cloud Regional Medical Center	\$1,646,159
The Blackberry Center	\$108,098

**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, The Blackberry Center, St. Cloud Regional Medical Center;

2. On or before August 18, 2023, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Local Provider Participation Fund Assessment Area 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 Local Provider Participation Fund Assessments and creating each of the MSBUs and other applicable provisions of law.

FURTHER, AFFIANT SAYETH NOT.

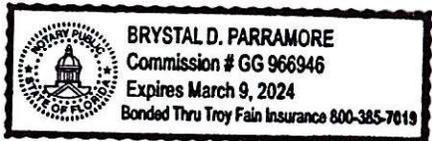


Affiant

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 28 day of August, A.D., 2023.



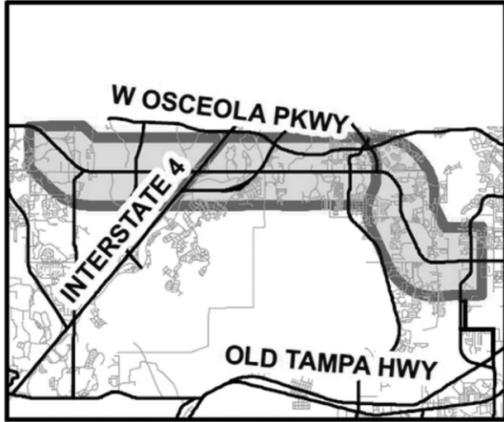
Brystal D Parramore
Signature of person taking acknowledgment

Brystal D Parramore
Name of acknowledger (printed)

My commission expires: 3/9/2024

APPENDIX C
PROOFS OF PUBLICATION

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



W192 MSBU

The Board of County Commissioners of Osceola County, Florida, has been imposing Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 7, 2023, at 5:30 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida** for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is 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 requieran 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.

The Board intends to impose Maintenance Assessments to pay for the administration of the West 192 BeautiVacation Project, maintenance of the Phase I improvements (guide markers, roadway palms and associated landscaping) and the Phase II improvements (sidewalks, 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, 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.

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

THIS TOOL CAN COME IN HANDY IN AN EMERGENCY.



Backup power can keep you connected in an emergency.
For more tips visit [Ready.gov](https://www.ready.gov)



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

Notice is hereby given that the County Commission 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 specially 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 Board of County Commissioner Chambers at Administration Building, 1 Courthouse Square, Suite 4100, Kissimmee, FL 34741, on **September 7, 2023, 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 14, 2023, to September 7, 2023. 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 0.35%.

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 affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Written objections should be sent to the attention of the Osceola County office 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.

BOARD OF COUNTY COMMISSIONERS OF 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 holds a right of possession and right to use to 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: 11272800000400000

Hospital Name: The Blackberry Center
Hospital Address: 91 Beehive Cir. Dr., St Cloud, FL 34769
Parcel ID: 0426300011000100A1

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

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, The Blackberry Center, St. Cloud Regional Medical 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 _____, 2023.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____

Chair/Vice Chair

RESOLUTION NO. 23-121R

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 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"); and

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, notice of public hearing to consider assessment rates have 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 being 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 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 2023-2024. 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 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 7th day of September 2023.

**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 2023-2024

**APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2023-2024**

Municipal Service Benefit Unit (MSBU)	RATE
<u>Cane Brake</u>	
Residential Properties (per parcel)	\$ 185.00
<u>Emerald Lakes (at the Fountains)</u>	
Residential Properties (per parcel)	\$ 375.00
<u>Fire Rescue</u>	
Residential Property Use Category	
Residential (per dwelling unit)	\$ 245.76
Non-Residential Property Use Category	
Commercial (per square foot)	\$ 0.5638
Industrial/Warehouse (per square foot)	\$ 0.0795
Institutional (per square foot)	\$ 0.6434
Transient Occupancy (per room/unit/space)	\$ 327.35
<u>Land Category</u>	
Agricultural Land (per acre)	\$ 0.0094
Vacant Land (per acre)	\$ 0.2090
<u>Household Chemical Waste</u>	
Residential Properties (per unit)	\$ 4.00
<u>Residential Solid Waste</u>	
Urban Services Area	\$ 371.91
Rural Services Area	\$ 371.91
<u>Tops Terrace</u>	
Residential Properties (per lot)	\$ 75.00
STREET LIGHTING MSBUs	
Adriane Park	\$ 135.00
Alamo Estates & Oak Pointe	\$ 55.00
Blackstone	\$ 300.00
Brighton Place	\$ 120.00
BVL Street Lighting	\$ 20.00
Chisholm Estates	\$ 300.00
CJ.'s Landing	\$ 137.00
Country Crossing	\$ 50.00
Hamilton's Reserve	\$ 52.00
Hilliard Place	\$ 160.00
Hyde Park	\$ 115.00
Indian Point	\$ 42.00

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2023-2024

STREET LIGHTING MSBUs	
Kaliga Drive	\$ 65.00
Legacy Park	\$ 165.00
Moreland Estates	\$ 70.00
Neptune Shores	\$ 170.00
Orange Vista	\$ 70.00
Pebble Pointe	\$ 30.00
Pine Grove Estates	\$ 110.00
Pine Grove Park	\$ 20.00
Plaza Drive Street Lighting	\$ 0.03
Quail Wood	\$ 110.00
Regal Oak Shores	\$ 135.00
Rolling Hills Estates	\$ 100.00
Sailfish Court	\$ 200.00
Southport Bay	\$ 125.00
The Wilderness	\$ 60.00
Turnberry Reserve	\$ 82.00
Whispering Oaks	\$ 80.00
Woods at Kings Crest	\$ 40.00
Wren Drive	\$ 235.00
STORMWATER MSBUs	
Adriane Park	\$ 125.00
Amberely Park	\$ 55.00
Bass Slough	\$ 85.00
Boggy Creek	\$ 80.00
Brighton Landings & Little Creek	\$ 37.00
Brighton Place	\$ 170.00
Chisholm Estates	\$ 165.00
C.J.'s Landing	\$ 250.00
Coralwood	\$ 110.00
Cornelius Place I	\$ 625.00
Cornelius Place II	\$ 680.00
Country Crossing	\$ 100.00
Country Green	\$ 67.00
Eagle Bay	\$ 46.00
Eagle Trace	\$ 240.00
Emerald Lake at Lizzia Brown	\$ 85.00
Fish Lake	\$ 11,250.00
Fryer Oaks	\$ 350.00
Green Meadows	\$ 330.00
Hamilton's Reserve	\$ 35.00
Hammock Pointe	\$ 165.00
Heritage Key Villas	\$ 35.00
Hickory Hollow	\$ 350.00

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2023-2024

STORMWATER MSBUs	
Hidden Pines	\$ 500.00
Hilliard Place	\$ 175.00
Hunter's Ridge	\$ 430.00
Hyde Park	\$ 200.00
Indian Point	\$ 75.00
International House of Pancakes	\$ 1,500.00
Johnson's Landing	\$ 260.00
Legacy Park	\$ 115.00
Live Oak	\$ 280.00
Lost Lake Estates	\$ 335.00
Monica Terrace	\$ 450.00
Moreland Estates	\$ 165.00
Morningside Village	\$ 150.00
Narcoossee Half Acres	\$ 460.00
Neptune Shores	\$ 250.00
North Shore Village	\$ 42.00
Oak Hammock Preserve	\$ 85.00
Oak Pointe	\$ 70.00
Orange Vista	\$ 150.00
Parkway Plaza	\$ 650.00
Pebble Pointe	\$ 85.00
Pine Grove Estates	\$ 250.00
Pleasant Hill Lakes	\$ 20.00
Raintree at Springlake Village	\$ 40.00
Regal Oak Shores	\$ 200.00
Rolling Hills Estates	\$ 95.00
Royale Oaks	\$ 185.00
Saratoga Park	\$ 125.00
Silver Lake Drive	\$ 150.00
Silverlake Estates	\$ 125.00
Southport Bay	\$ 135.00
Steeplechase	\$ 385.00
Sylvan Lake Estates	\$ 225.00
Tierra Del Sol	\$ 150.00
Vacation Villas	\$ 50.00
Valencia Woods	\$ 160.00
Whispering Oaks	\$ 80.00
Windmill Point	\$ 80.00
Windward Cay	\$ 96.00
Woods At Kings Crest and Ashley Reserve	\$ 80.00

APPENDIX B
AFFIDAVIT OF MAILING

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 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 18, 2023, 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 Fuller 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 28 day of August, A.D., 2023.



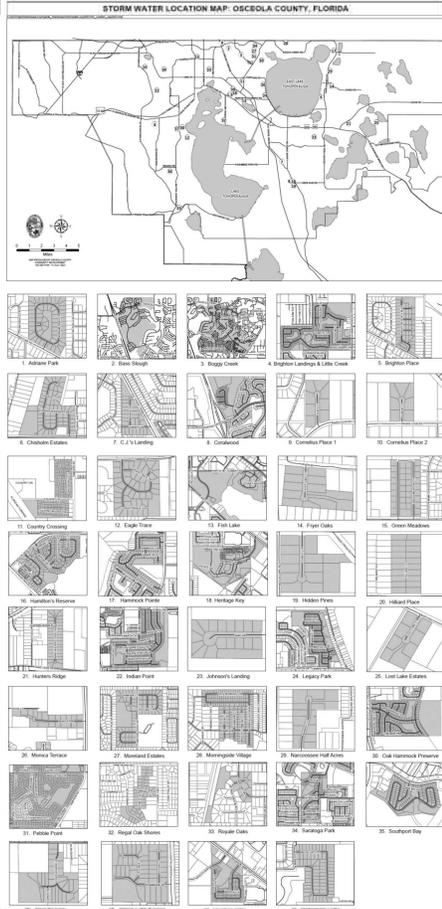
Brystal D Parramore
 Signature of person taking acknowledgment

Brystal D Parramore
 Name of acknowledger (printed)

My commission expires: 3/9/2024

APPENDIX C
PROOFS OF PUBLICATION

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



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 stormwater management facilities located within the following MSBUs: Adriane Park, Bass Slough, Boggy Creek, Brighton Landings and Little Creek, Brighton Place, Chisholm Estates, CJ's Landing, Coralwood, Cornelius Place 1, Cornelius Place 2, Country Crossing, Eagle Trace, Fish Lake, Fryer Oaks, Green Meadows, Hamilton's Reserve, Hammond Pointe, Heritage Key, Hidden Pines, Hilliard Place, Hunters Ridge, Indian Point, Johnson's Landing, Legacy Park, Lost Lake Estates, Monica Terrace, Moreland Estates, Morningside Village, Narcoossee Half Acres, Oak Hammock Preserve, Pebble Point, Regal Oak Shores, Royale Oaks, Saratoga Park, Southport Bay, Steeplechase, Sylvan Lake Estates, Vacation Villas, and Whispering Oaks.

The public hearing for consideration of the proposed annual budgeted imposition of non-ad valorem assessments for Osceola County will be held on **Thursday, September 7, 2023, at 5:30 p.m.** or soon thereafter as it may be heard, at Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. 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.

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 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, comuníquense 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 maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, inlet/outlet cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in Resolutions adopted by the Board: Resolution Nos. 10-044R adopted on May 3, 2010; Resolution No. 11-067R adopted on August 8, 2011; Resolution No. 12-078R adopted on July 2, 2012; and Resolution No. 12-103R adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:
Adriane Park	\$ 125.00	Fryer Oaks	\$350.00	Moreland Estates	\$165.00
Bass Slough	\$ 85.00	Green Meadows	\$330.00	Morningside Village	\$150.00
Boggy Creek	\$ 80.00	Hamilton's Reserve	\$ 35.00	Narcoossee Half Acres	\$460.00
Brighton Landings & Little Creek	\$ 37.00	Hammond Pointe	\$165.00	Oak Hammock Preserve	\$ 85.00
Brighton Place	\$ 170.00	Heritage Key	\$ 35.00	Pebble Pointe	\$ 85.00
Chisholm Estates	\$ 165.00	Hidden Pines	\$500.00	Regal Oaks/Shores	\$200.00
C.J.'s Landing	\$ 250.00	Hilliard Place	\$175.00	Royale Oaks	\$185.00
Coralwood	\$ 110.00	Hunters Ridge	\$430.00	Saratoga Park	\$125.00
Cornelius Place I	\$ 625.00	Indian Point	\$ 75.00	Southport Bay	\$135.00
Cornelius Place II	\$ 680.00	Johnson's Landing	\$290.00	Steeplechase	\$385.00
Country Crossing	\$ 100.00	Legacy Park	\$115.00	Sylvan Lake Estates	\$225.00
Eagle Trace	\$ 240.00	Lost Lake Estates	\$335.00	Vacation Villas	\$ 50.00
Fish Lake	\$11, 250.00	Monica Terrace	\$450.00	Whispering Oaks	\$ 80.00

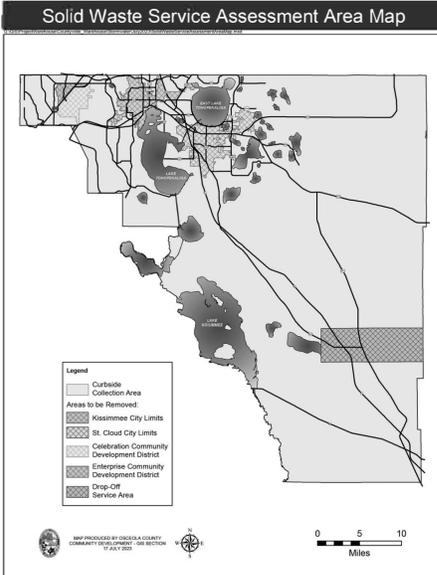
The County expects to collect a total of \$1,343,576.64 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-078R and 12-103R. Copies of Resolution Nos. 10-044R, 11-067R, 12-078R, and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Kissimmee, Florida.

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 9:00 a.m. and 5:00 p.m. Additionally, in formation 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



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.

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2023-2024 assessment is \$371.91, which is equal to approximately \$30.99 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:
 \$356.28 (contract collectors or drop-off stations and customer service)
 8.57 (assessment roll preparation and Tax Collector fees)
 (7.24) (reduction)⁽¹⁾
 14.30 (early payment discount)⁽²⁾
 \$371.91

⁽¹⁾ The assessment for the fiscal year 2023-2024 has been reduced by \$7.24 by the action of the Board on 07/17/2023 designating \$581,338 of other available funds for this purpose.

⁽²⁾ The \$14.30 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$357.61. Smaller discounts are available if the tax bill is paid in December, January, or February.

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, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 7, 2023, at 5:30 p.m.** or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida for the purpose of receiving 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.

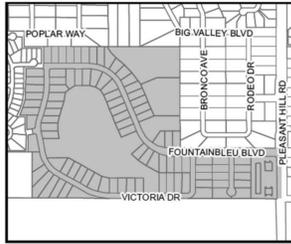
Americans with Disabilities Act (ADA) & Title VI Assistance
The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring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

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

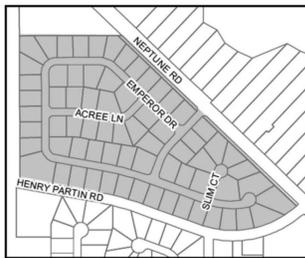
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



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) MSBU 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 stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2023/2024 special non-ad valorem assessments will be increased from \$275.00 to \$375.00 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.

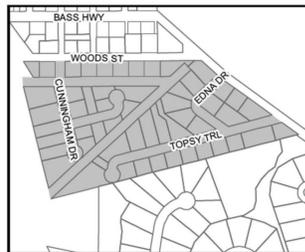
The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$375.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2023/2024 is \$36,000.



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 MSBU 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 2023/2024 special non-ad valorem assessments will increase from \$162.00 to \$185.00 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 **\$185.00 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 fiscal year 2023/2024 is \$12,765.



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 MSBU pursuant to the Tops Terrace Ordinance enacted by the Board on May 15, 1999. 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 2023/2024 special non-ad valorem assessment will be increased from \$55.00 to \$75.00 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 **\$75.00 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 2023-2024 is \$4,050.

The hearing will be held at 5:30 p.m. on **Thursday, September 7, 2023**, or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. 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 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.

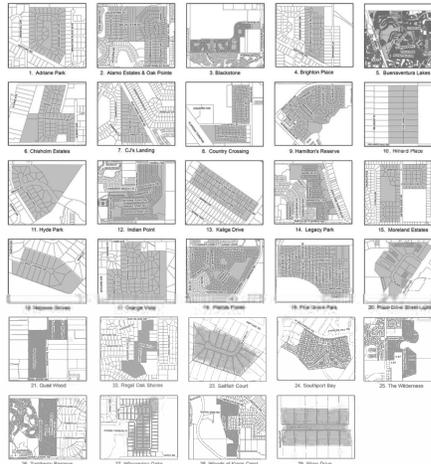
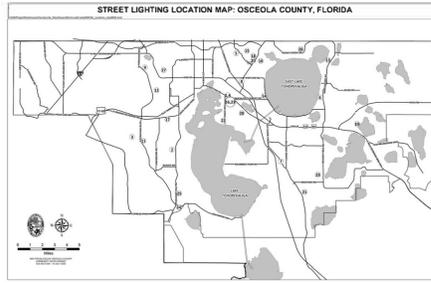
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Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI
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Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment 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. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

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



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 streetlights located within the MSBUs depicted in the map above and listed below: Adriane Park, Alamo Estates & Oak Pointe, Blackstone, Brighton Place, Buena Ventura Lakes, Chisholm Estates, C.J.'s Landings, Country Crossings, Hamilton's Reserve, Hilliard Place, Hyde Park, Indian Point, Kaliga Drive, Legacy Park, Moreland Estates, Neptune Shores, Orange Vista, Pebble Pointe, Pine Grove Park, Plaza Drive, Quail Wood, Regal Oak Shores, Sailfish Court, Southport Bay, The Wilderness, Turnberry Reserve, Whispering Oaks, Woods at Kings Crest, and Wren Drive.

The hearing will be held at 5:30 p.m. on **Thursday, September 7, 2023**, or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. 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.

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The streetlight assessments have been proposed to fund the County's cost to provide streetlights for the MSBUs, including insurance and program administration and will be based upon the total number of platted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-050R adopted on May 3, 2010, and 11-068R adopted on August 8, 2011. The proposed assessment rate for each MSBU is set forth in the following table:

Municipal Service Benefit Units:	Rate	Municipal Service Benefit Units:	Rate
Adriane Park	\$1 35.00	Neptune Shores	\$170.00
Alamo Estates & Oak Pointe	\$ 55.00	Orange Vista	\$ 70.00
Blackstone	\$300.00	Pebble Pointe	\$ 30.00
Brighton Place	\$1 20.00	Pine Grove Park	\$ 20.00
Buena Ventura Lakes (BVL)	\$ 20.00	Plaza Drive	\$ 0.03
Chisholm Estates	\$300.00	Quail Wood	\$110.00
C.J.'s Landing	\$1 37.00	Regal Oak Shores	\$135.00
Country Crossing	\$ 50.00	Sailfish Court	\$200.00
Hamilton's Reserve	\$ 52.00	Southport Bay	\$125.00
Hilliard Place	\$1 60.00	The Wilderness	\$ 60.00
Hyde Park	\$115.00	Turnberry Reserve	\$ 82.00
Indian Point	\$ 42.00	Whispering Oaks	\$ 80.00
Kaliga Drive	\$ 85.00	Woods at Kings Crest	\$ 40.00
Legacy Park	\$165.00	Wren Drive	\$235.00
Moreland Estates	\$ 70.00		

The County expects to collect a total of \$425,998.88 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolution Nos. 10-050R and 11-068R. Copies of Resolution Nos. 10-050R and 11-068R, and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

Because the streetlight assessment will be collected on the ad valorem tax bill, failure to pay the streetlight 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 street lighting assessment program, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the streetlight assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

Events

from Page 1

Extension Agent Clarissa Chairez and Master Gardener volunteers to create your own kokedama that you will take home. Advance registration required. 2-4:30p.m. or 6-8:30 p.m. Aug. 25, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, \$30, 407-254-9200, ocastevent.ventrite.com.

Raised Bed Vegetable Gardening: Join Robert Bowden to discover the joys of growing vegetables and herbs in raised beds. Advance registration required. 9:30-11:30 a.m. Aug. 26, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, \$17 for members, \$22 for nonmembers. leugardens.org, 407-246-2620.

Successfully Growing Berries in Florida: Discover the many kinds of berries for Florida including blueberries, blackberries, raspberries and more. Advance registration required. 6:30-8:30 p.m. Aug. 31, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, \$17 for garden members, \$22 for nonmembers. leugardens.org, 407-246-2620.

Coin Show: Sponsored by Central Florida Coin Club. More than 30 coin dealers will have high quality coins for the beginner to advanced collectors. A grading company will be accepting submissions. Open ages 12 or younger receive a free coin. 9 a.m.-4 p.m. Sept. 3, Venue on the Lake - The Maitland Civic Center, 641 S. Maitland Ave., Maitland, admission is free, 407-657-6444 or cfccoinshow@hotmail.com.

Sailing Lessons: Learn basic sailing skills and terminology from the instructors of the Central Florida Community Sailing Program during this six-session class. The course consists of three shoreless sails at the Winter Park Library from 6-8 p.m. Tuesday and three water classes on Lake Baldwin from 9 a.m.-1 p.m. Saturdays. Minimum age is 16, parents must be present for the Saturday water sessions on Lake Baldwin. Reservations required. First session is Sept. 5, \$200 plus \$15 for the Learn Right Sailing textbook, thesailingclub.org, 407-645-1932.

Orange County Library System's Romance, Wine & Chocolate event: Featuring bestselling author of the popular Bridgerton historical romance series, Julia Quinn, who will discuss her latest novel, "Queen Charlotte" and her award-winning writing career. Tickets are \$30

each and include an eighcopy of "Queen Charlotte" compression wine and chocolate. The minimum required age to attend this event is 15 years and older and a valid ID will be required for entry. 6:30 p.m. Sept. 8, Chickasaw branch of the Orange County Library System, 870 N. Chickasaw Trail, Orlando, 407-835-7323, ocls.info/rwc.

'Fix it Don't Pitch it' repair workshop: Hosted by City of Winter Park in partnership with Orange County and the City of Orlando. Local businesses and handy volunteers will offer residents freemore repairs for a variety of household items such as clothing, eyeglasses, bicycles, electronics, tools and more. Items will be repaired on a first-come, first-served basis. Limit two items per person. There is no guarantee the item can be fixed. 10 a.m.-noon Sept. 9, Winter Park Senior Center, 105 W. Morse Blvd., Winter Park, free, 407-599-3450.

Avoid Crisis Planning (webinar): Featuring Linda Lytle, Chief Financial Manager. Viewing instructions will be provided upon RSVP. 3:30 p.m. Sept. 12, free, 407-478-8700.

Divas and Dudes fundraising gala: A concert featuring Kevin Brassard and Billy Flanagan joined by Carol Stein, Jacqueline Jones and Hannah Laird, accompanied by the Carol Stein Jazz Band. There will be a buffet, cash bar and silent auction. Proceeds will benefit the Steinway Society of Central Florida. 5:30 p.m. Sept. 17, Orlando Museum of Art, 246 N. Mills Ave., Orlando, \$85-\$100, 407-339-3771.

Amateur Radio and Electronics Show: The Orlando Amateur Radio Club's 77th annual "HamCation" event will feature more than 30 educational forums, 100 commercial vendors, 200 swap tables and outdoor tallies to demonstrate and sell amateur radios, parts, hardware and software. 9 a.m.-5 p.m. Feb. 9-10, 9 a.m.-2 p.m. Feb. 11, Central Florida Fairgrounds, 4603 W. Colonial Drive, Orlando, \$25 covers admission for all three days, 407-841-0874 hamcation.com.

Orlando Amateur Radio Club: Guests are welcome. License testing at 5:30 p.m. meetings 7:30 p.m. the first Wednesday of the month, Beardall Senior Center, 800 S. Delaney Ave., Orlando, 407-641-0874, oarc.org.

Craft Fair: Featuring knit and crochet items, baby quilts, floral arrangements, jewelry and garden crafts. 9 a.m.-2 p.m. the fourth

Tuesday of the month, Marks Street Senior Recreation Complex, 991 Marks St., Orlando, free, 407-247-7814.

Orlando Camera Club: Monthly meetings held on Zoom and in-person. 6:30 p.m. the second and fourth Monday of each month, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, orlandocamerclub.com.

Greater Orlando Orchid Society: 6:30-9:30 p.m. the third Tuesday of the month, Beardall Senior Center, 800 S. Delaney Ave., Orlando, guests welcome, greaterorchidsoo-chrisociety.com.

Tai chi and qigong classes: Learn how to improve wellness, range of motion, breathing capacity and many other benefits. 11:30 a.m.-12:30 p.m. Thursdays, The University Club of Winter Park, 841 N. Park Ave., Winter Park, \$10 per class, info@mindandbodyexercises.com, 407-234-0119.

TOPS Club Inc. (Taking Off Pounds Sensibly): Weight-in 9-9:30 a.m. Meeting 9:30-10:15 a.m. Thursdays, Asbury Methodist Church, 220 Horatio Ave., Maitland, first visit free, then \$5 monthly dues, 407-376-7512.

Ballroom and Social Dancing: For seniors and all dancers. 6 p.m. Fridays, Marks Street Senior Recreation Complex, 991 Marks St., Orlando, \$6, 407-339-5393.

Tai chi and qigong classes: Learn how to improve wellness, range of motion, breathing capacity and many other benefits. 11:30 a.m.-12:30 p.m. Mondays and Fridays, Winter Park Presbyterian Church, 4005 Lakemont Ave., Winter Park, \$10 per class, info@mindandbodyexercises.com, 407-234-0119.

TOPS Club Inc. (Taking Off Pounds Sensibly): 7-8 p.m. Mondays, University Seventh-day Adventist Church 919 University Blvd., Orlando, first visit free, then \$5 monthly dues, 407-277-7946.

Clog Dancing for All Ages: The Orlando Cloggers will offer new beginner clogging classes. The lessons progress throughout the rest of the year. 6:30 p.m. Thursdays, Beardall Senior Center, 800 S. Delaney Ave., Orlando, \$4 per person per night, 407-929-5102, OrlandoCloggers.com.

Liberty Karate Club: Minimum age 15 years old. 7:30-9 p.m. Mondays and Wednesdays, Liberty Presbyterian Church, 53 S. Dean Road,

Orlando, \$40 per month, libertykarateclub.com, 407-484-3124.

Learn to Line Dance: Learn the basic steps of line dancing to fun, easy-to-remember and upbeat music. 2 p.m. Sundays, Lake Island Hall, 450 Harper St., Winter Park, \$5, 407-592-7835.

Plant Clinic: Orange County residents can bring their samples and plant-related questions to be answered by UF/IFAS Extension Master Gardener volunteers. 9 a.m.-noon Tuesdays, UF/IFAS Mid-Florida Research Education Center, 2725 Binion Road, Apopka, or 10 a.m.-5 p.m. Monday-Thursday, UF/IFAS Extension Orange County, 4621 S. Conway Road, Orlando, free, 407-254-9200 or email OrangeCoMGV@ifas.ufl.edu.

Fannie's Friends support group: Fannie's Friends is a virtual support group for adult daughters and granddaughters caring for those living with dementia. Sponsored by the Alzheimer's & Dementia Resource Center. 6 p.m. the second Wednesday of the month and 1 p.m. the fourth Wednesday of the month. Email info@adrcare.org for link to join. 407-436-7750.

Greater Orlando Cribbage Club: New games and players welcome. American Cribbage Congress. 6:30 p.m. Thursdays through May, Elks Club, 4755 Howell Branch Road, Winter Park, \$13 per night, 407-580-6696 or email clchassam13@gmail.com.

TOPS Club Inc. (Taking Off Pounds Sensibly): 9-10 a.m. Saturdays, Eastland Baptist Church, 9000 Lake Underhill Road, Orlando, first visit free, then \$5 monthly dues, 985-513-2866.

Men Only Dementia Caregiver Online Support Group: Sponsored by Alzheimer's & Dementia Resource Center. 10 a.m. every third Thursday of the month on Zoom. Email info@adrcare.org or call 407-436-7750.

Open Support Group for Dementia Care Partners: Sponsored by Alzheimer's & Dementia Resource Center. 10:30 a.m. the first and third Fridays of the month, Rosen JCC, 1161 S. Apopka Vineland Rd., Orlando, free, 407-436-7750 or email info@adrcare.org.

TOPS Club Inc. (Taking Off Pounds Sensibly): Weight-in 11:20 p.m. Meeting 1:30-2:30 p.m. Mondays, Zelwood Station 2126 Spillman Drive, Zelwood, \$5 monthly dues, 407-630-3833, leave a message.

Central Florida African Violet Society: 10 a.m.-12:30 p.m. the third Wednesday of the month, September through May, with informal meetings June through August. Beardall Senior Center, 800 S. Delaney Ave., Orlando, free, 407-246-4440.

TOPS Club Inc. (Taking Off Pounds Sensibly): 9-10 a.m. Saturdays, Eastland Baptist Church, 9000 Lake Underhill Road, Orlando, first visit free, then \$5 monthly dues, 985-513-2866.

Knitting/Crochet Classes: Free instruction. All ages and skill levels are welcome. Yarn is provided. 3:30-5 p.m. Wednesdays, St. Luke's United Methodist Church, 4651 S. Apopka-Viaduct Road, Orlando, free, email care@st.lukes.org or call 407-876-4991, Ext. 262.

Duplicate Bridge: Learn to play bridge. 9 a.m. Saturdays, Orlando Metropolitan Bridge Center, 756 Bennett Road, Orlando, free, 407-679-5333 or email rtorrey@br@aol.com.

Central Florida Fruit Society: Learn about growing and enjoying fruit in Central Florida. Discover new species and varieties of ambrosial fruits from around the world and grown locally. 6:30-9:30 a.m. the third Monday of the month, Harry P. Leu Gardens 1920 N. Forest Ave., Orlando, free, JenG@CentralFloridaFruitSociety.org.

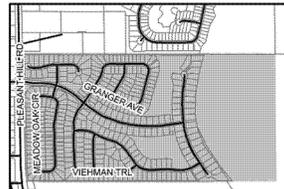
Central Florida Stamp Club: Meetings include auctions and informative lectures. 6 p.m. the first and third Thursdays of the month, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, 407-809-9100.

FashionAbility American Sewing Guild, Orlando Chapter: A group dedicated specifically to the art and skill of garment sewing. All levels welcome. 10:30 a.m.-noon the fourth Thursday of the month of October, January, April, and July. The Sewing Studio, 9605 U.S. Highway 17-92, Maitland, first two visits are free, then a \$6 membership is required, 407-697-0882.

Tai Chi for Feature: Featuring simple Tai Chi forms and qigong (energy work). 9:40 a.m. Tuesdays, Thursdays and Saturdays, Unitarian Church of Orlando, 1901 E. Robinson St., Orlando, \$5 facility reservation donation if not required, 407-701-3357.

Joseph Russell of the Sentinel staff completed a background check, and a community review was posted on orlandosentinel.com.

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the creation of the Oak Hammock Preserve Municipal Service Benefit Unit (MSBU), as depicted in the map above, and the imposition of special assessments to fund the maintenance of stormwater management facilities located within the MSBU.

The hearing will be held **at 15:30 p.m. on Thursday, September 7, 2023**, or sooner thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. 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.

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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 (por 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, comuníquense con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de transmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, inlet/outlet cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBU. Each residential lot will be assessed equally, as described in Resolution No. 23-094R, adopted by the Board on July 10, 2023. The proposed assessment rate for the MSBU is \$85.00 per residential lot.

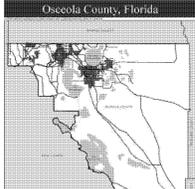
The County expects to collect a total of \$29,410.00 from the maintenance assessment. A more specific description of the maintenance assessment program is set forth in Resolution No. 23-094R. Copies of Resolution No. 23-094R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. Information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

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.

If you have any questions, please contact the Osceola County Special Assessments Office at (407) 742-1800.

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

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



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 7, 2023**, or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission 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 (por 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, comuníquense con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de transmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2023.

FIRE RESCUE ASSESSMENTS	
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$245.76
Non-Residential Property Use Categories	
Commercial	\$0.5638
Industrial/Warehouse	\$0.0795
Institutional	\$0.6434
Transient Occupancy Property Use Category	
Transient Occupancy	\$327.35
Land Property Use Categories	
Vacant Land	\$0.2060
Agricultural Land	\$0.0094

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment/Resolution, and the Preliminary Assessment Roll are available for inspection at the Office of Management and Budget in the Assessment Department located at 1 Courthouse Square, Kissimmee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, 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**

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, 2023.

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 _____, 2023.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 23-122R

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 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, property located in the Phase IIC Benefit Area was inadvertently overcharged in a previous Fiscal Year due to a software irregularity and will receive a credit against the Maintenance Assessments for Fiscal Year 2023-2024, as described in Resolution No. 22-428R; 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 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 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, is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2023-2024, based upon the rates set forth below:

(A) The Maintenance Assessment Rate for the Phase IIA Benefit Area and the Phase IIB Benefit Area is hereby established \$437.80 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate for the Phase IIA Benefit Area and the Phase IIB Benefit Area is hereby established \$301.80 per \$1,000,000 of Factored Vehicular Value.

(C) The Maintenance Assessment Rate for the Phase IIC Benefit Area is hereby established as \$89.31 per \$1,000,000 of Factored Pedestrian Value.

(D) The Maintenance Assessment Rate for the Phase IIC Benefit Area is hereby established as \$61.57 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 Maintenance Assessment Roll as of January 1, 2023, 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 7th day of September 2023.

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 Brystal D. Parramore, who, after being duly sworn, deposes and says:

1. I, Brystal D. Parramore, as Special Assessments Manager 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 18, 2023, 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.

Brystal D Parramore
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Brystal D. Parramore, 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 28 day of August, A.D., 2023.



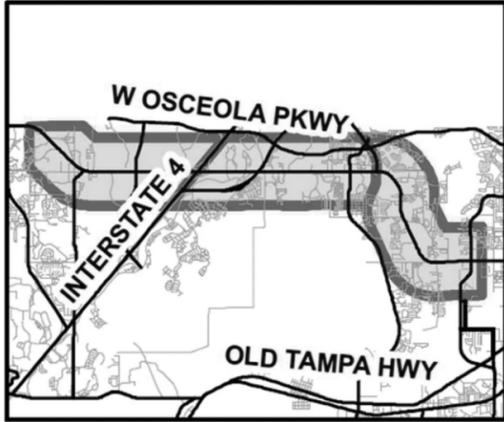
Rebecca Lynn Jones
Signature of person taking acknowledgment

Rebecca Lynn Jones
Name of acknowledger (printed)

My commission expires 6/10/2025

APPENDIX B
PROOF OF PUBLICATION

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



W192 MSBU

The Board of County Commissioners of Osceola County, Florida, has been imposing Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 7, 2023, at 5:30 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida** for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is 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 requieran 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.

The Board intends to impose Maintenance Assessments to pay for the administration of the West 192 BeautiVacation Project, maintenance of the Phase I improvements (guide markers, roadway palms and associated landscaping) and the Phase II improvements (sidewalks, 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, 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.

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

THIS TOOL CAN COME IN HANDY IN AN EMERGENCY.



Backup power can keep you connected in an emergency.
For more tips visit [Ready.gov](https://www.ready.gov)



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

Notice is hereby given that the County Commission 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 specially 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 Board of County Commissioner Chambers at Administration Building, 1 Courthouse Square, Suite 4100, Kissimmee, FL 34741, on **September 7, 2023, 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 14, 2023, to September 7, 2023. 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 0.35%.

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 affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Written objections should be sent to the attention of the Osceola County office 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.

BOARD OF COUNTY COMMISSIONERS OF 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 holds a right of possession and right to use to 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: 11272800000400000

Hospital Name: The Blackberry Center
Hospital Address: 91 Beehive Cir. Dr., St Cloud, FL 34769
Parcel ID: 0426300011000100A1

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

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, 2023.

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 _____, 2023.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners



MILLAGE RESOLUTION

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RESOLUTION NO. 23-130R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2023-2024 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 7th day of September, 2023.

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 # 23-130R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2023-2024

Taxing Entity:	FY24 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
EMS/FIRE RESCUE MSTU	0.9648	1.0682	10.72%
ANORADA	2.5004	2.7500	9.98%
EMERALD LAKES	0.4922	0.5568	13.12%
INDIAN RIDGE	3.5736	4.0653	13.76%
INDIAN WELLS	3.7016	4.1874	13.12%
KISSIMMEE ISLES	0.5120	0.5937	15.96%
LINDFIELDS	1.0154	1.1486	13.12%
SHADOW OAKS	0.5532	0.6258	13.12%
ST JAMES PARK	2.0368	2.3041	13.12%
WINDWARD CAY	0.7551	0.8542	13.12%

RESOLUTION NO. 23-131R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2023-2024 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 7th day of September, 2023.

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 # 23-131R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2023-2024

Taxing Entity:	FY24 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.0312	6.7000	11.09%
LIBRARY DISTRICT	0.2695	0.3000	11.32%
SAVE OSCEOLA-DEBT*		0.0677	0.00%
SAVE OSCEOLA-OPERATING	0.0695	0.0949	36.55%
BELLALAGO	0.1583	0.1750	10.55%
BLACKSTONE LANDING PH 1	0.8202	0.9250	12.78%
HAMMOCK POINT	0.1815	0.3000	65.29%
HAMMOCK TRAILS	0.8810	1.0000	13.51%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE VILLAS	0.0000	0.0000	0.00%
INTERCESSION CITY	0.4245	0.4700	10.72%
ISLE OF BELLALAGO	1.5984	1.6000	0.10%
KING'S CREST	1.7687	1.5000	-15.19%
LIVE OAK SPRINGS	0.2384	0.2500	4.87%
ORANGE VISTA	1.0234	1.1000	7.48%
QUAIL RIDGE	0.9039	1.0000	10.63%
RAINTREE PARK	1.1039	1.0000	-9.41%
REMINGTON	0.2238	0.3000	34.05%
RESERVES AT PLEASANT HILL	0.3350	0.5500	64.18%
ROYAL OAKS PHASE 2-5	0.9091	1.0500	15.50%
THE OAKS	0.1762	0.1750	-0.68%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4379	0.2700	-38.34%
WINNERS PARK	2.0085	2.1000	4.56%

*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. 23-132R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2023-2024; 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. 23-130R and 23-131R, adopting the proposed millage rates for Fiscal Year 2023-2024;

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 2023-2024 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 7th day of September, 2023.

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
 FY24**

Revenues

Current Ad Valorem Taxes	371,650,245
PY Delinquent Ad Valorem Tax	63,358
Other Taxes	155,125,716
Permits, Fees & Special Assessments	226,648,357
Intergovernmental Revenue	361,167,992
Charges For Services	104,281,122
Judgment, Fines & Forfeits	2,167,215
Miscellaneous Revenues	37,349,620
Less 5% Statutory Reduction	-40,013,649

Subtotal 1,218,439,976

Transfers In	155,547,114
Other Sources	28,699,799
Fund Balance	1,215,440,148

Total Revenues 2,618,127,037

Expenditures

Personnel Services	182,701,241
Operating Expenses	458,681,897
Capital Outlay	1,009,866,125
Debt Service	62,184,798
Grants and Aids	40,075,389

Subtotal 1,753,509,450

Transfers Out	277,854,091
Reserves - Operating	151,119,992
Reserves - Debt	67,867,179
Reserves - Capital	184,050,197
Reserves - Claims	13,442,315
Reserves - Assigned	74,608,754
Reserves - Restricted	36,784,037
Reserves - Stability	58,891,022

Total Expenditures 2,618,127,037

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

001-General Fund

Revenues

Current Ad Valorem Taxes	310,471,638
PY Delinquent Ad Valorem Tax	57,858
Other Taxes	27,089,423
Permits, Fees & Special Assessments	8,413,347
Intergovernmental Revenue	49,762,983
Charges For Services	1,968,201
Judgment, Fines & Forfeits	996,657
Miscellaneous Revenues	2,831,235
Less 5% Statutory Reduction	-19,333,911
Subtotal	382,257,431
Transfers In	13,049,507
Other Sources	4,688,211
Fund Balance	161,934,790
Total Revenues	561,929,939

Expenditures

Personnel Services	85,150,621
Operating Expenses	101,378,297
Capital Outlay	12,631,713
Debt Service	2,469,003
Grants and Aids	34,875,803
Subtotal	236,505,437
Transfers Out	207,570,075
Reserves - Operating	77,062,283
Reserves - Debt	663,276
Reserves - Capital	13,168,314
Reserves - Assigned	17,831,018
Reserves - Restricted	3,001,172
Reserves - Stability	6,128,364
Total Expenditures	561,929,939

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

010-Designated Ad Valorem Tax

Revenues

Transfers In		24,388,442
	Total Revenues	24,388,442

Expenditures

Transfers Out		24,388,442
	Total Expenditures	24,388,442

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		6,365,435
	Total Revenues	6,365,435

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		6,022,386
	Total Expenditures	6,365,435

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

102-Transportation Trust Fund

Revenues

Other Taxes		10,594,107
Permits, Fees & Special Assessments		443,327
Intergovernmental Revenue		2,263,156
Charges For Services		482,755
Miscellaneous Revenues		460,000
Less 5% Statutory Reduction		-712,167
	Subtotal	13,531,178

Transfers In		24,403,765
Other Sources		800,180
Fund Balance		6,742,842
	Total Revenues	45,477,965

Expenditures

Personnel Services		15,260,540
Operating Expenses		22,496,214
Capital Outlay		1,825,749
Debt Service		1,489,115
	Subtotal	41,071,618

Transfers Out		2,476,326
Reserves - Operating		500,000
Reserves - Debt		1,430,021
	Total Expenditures	45,477,965

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits		37,274
Less 5% Statutory Reduction		-1,864

	Subtotal	35,410
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Fund Balance		2,690
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	Total Revenues	38,100
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Expenditures

Transfers Out		38,100
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	Total Expenditures	38,100
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

104-Tourist Development Tax Fund

Revenues

Other Taxes		41,658,990
Charges For Services		3,323,493
Miscellaneous Revenues		625,790
Less 5% Statutory Reduction		-2,280,414
	Subtotal	43,327,859

Other Sources		485,801
Fund Balance		68,081,997
	Total Revenues	111,895,657

Expenditures

Personnel Services		2,309,870
Operating Expenses		28,409,785
Capital Outlay		20,945,989
Debt Service		85,783
	Subtotal	51,751,427

Transfers Out		3,297,080
Reserves - Operating		18,446,460
Reserves - Debt		42,893
Reserves - Capital		11,000,000
Reserves - Stability		27,357,797
	Total Expenditures	111,895,657

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		10,414,747
Less 5% Statutory Reduction		-520,737

	Subtotal	9,894,010
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Other Sources		47,149
Fund Balance		14,874,032

	Total Revenues	24,815,191
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Expenditures

Operating Expenses		7,624,147
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	Subtotal	7,624,147
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Transfers Out		3,113,516
Reserves - Operating		5,259,051
Reserves - Stability		8,818,477

	Total Expenditures	24,815,191
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		10,414,747
Less 5% Statutory Reduction		-520,737

	Subtotal	9,894,010
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Other Sources		47,149
Fund Balance		11,712,687

	Total Revenues	21,653,846
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Expenditures

Operating Expenses		11,168,190
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	Subtotal	11,168,190
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Transfers Out		24,882
Reserves - Operating		4,572,456
Reserves - Stability		5,888,318

	Total Expenditures	21,653,846
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

107-Library District Fund

Revenues

Current Ad Valorem Taxes	13,942,351	
PY Delinquent Ad Valorem Tax	2,000	
Intergovernmental Revenue	121,645	
Charges For Services	51,584	
Judgment, Fines & Forfeits	15,000	
Miscellaneous Revenues	106,700	
Less 5% Statutory Reduction	-705,766	
Subtotal	13,533,514	
Other Sources	37,700	
Fund Balance	10,806,665	
Total Revenues	24,377,879	

Expenditures

Personnel Services	110,386	
Operating Expenses	7,219,633	
Capital Outlay	1,891,827	
Debt Service	557,792	
Subtotal	9,779,638	
Transfers Out	295,345	
Reserves - Operating	2,770,717	
Reserves - Debt	278,896	
Reserves - Assigned	5,000,000	
Reserves - Stability	6,253,283	
Total Expenditures	24,377,879	

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

109-Law Enforcement Trust Fund

Revenues

Other Sources	27,667
Fund Balance	332,380
Total Revenues	360,047

Expenditures

Transfers Out	360,047
Total Expenditures	360,047

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		3,943,426
	Subtotal	3,943,426
Fund Balance		5,073,875
	Total Revenues	9,017,301

Expenditures

Personnel Services		215,954
Operating Expenses		8,801,347
	Subtotal	9,017,301
	Total Expenditures	9,017,301

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue		2,349,723
Charges For Services		154,232
Less 5% Statutory Reduction		-125,198
	Subtotal	2,378,757
Fund Balance		3,880,439
	Total Revenues	6,259,196

Expenditures

Transfers Out		2,279,517
Reserves - Operating		227,952
Reserves - Capital		3,751,727
	Total Expenditures	6,259,196

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

115-Court Facilities Fund

Revenues

Charges For Services		1,494,163
Less 5% Statutory Reduction		-74,708
	Subtotal	1,419,455
Fund Balance		11,749,190
	Total Revenues	13,168,645

Expenditures

Operating Expenses		266,500
Capital Outlay		7,131,693
	Subtotal	7,398,193
Transfers Out		621,530
Reserves - Operating		236,808
Reserves - Capital		4,912,114
	Total Expenditures	13,168,645

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		320,000
	Subtotal	320,000
Fund Balance		54,772
	Total Revenues	374,772

Expenditures

Operating Expenses		374,772
	Subtotal	374,772
	Total Expenditures	374,772

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

122-NEIGHBORHOOD STABIL PROGRAM 3

<u>Revenues</u>		
Fund Balance		98,010
Total Revenues		98,010
 <u>Expenditures</u>		
Operating Expenses		98,010
Subtotal		98,010
Total Expenditures		98,010

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	4,410,430	
Miscellaneous Revenues	65,627	
Less 5% Statutory Reduction	-223,803	
Subtotal	4,252,254	
Other Sources	30,745	
Fund Balance	8,051,438	
Total Revenues	12,334,437	

Expenditures

Personnel Services	384,092	
Operating Expenses	1,171,005	
Capital Outlay	30,745	
Debt Service	4,477	
Subtotal	1,590,319	
Transfers Out	185,269	
Reserves - Operating	382,923	
Reserves - Debt	2,239	
Reserves - Restricted	10,173,687	
Total Expenditures	12,334,437	

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments		1,343,578
Less 5% Statutory Reduction		-67,183
	Subtotal	1,276,395
Fund Balance		494,097
	Total Revenues	1,770,492

Expenditures

Operating Expenses		1,380,049
	Subtotal	1,380,049
Transfers Out		390,443
	Total Expenditures	1,770,492

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		425,999
Less 5% Statutory Reduction		-21,301
	Subtotal	404,698
Fund Balance		30,508
	Total Revenues	435,206

Expenditures

Operating Expenses		354,279
	Subtotal	354,279
Transfers Out		80,927
	Total Expenditures	435,206

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

130-Court Related Technology Fund

Revenues

Charges For Services		1,109,711
Less 5% Statutory Reduction		-55,486
	Subtotal	1,054,225
Transfers In		418,985
Fund Balance		619,799
	Total Revenues	2,093,009

Expenditures

Personnel Services		689,264
Operating Expenses		754,637
Capital Outlay		148,600
	Subtotal	1,592,501
Transfers Out		91,108
Reserves - Operating		409,400
	Total Expenditures	2,093,009

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	37,862,626
PY Delinquent Ad Valorem Tax	3,500
Permits, Fees & Special Assessments	51,527,420
Intergovernmental Revenue	97,000
Charges For Services	18,239,037
Miscellaneous Revenues	1,605,105
Less 5% Statutory Reduction	-5,466,233

Subtotal 103,868,455

Transfers In	5,949,328
Other Sources	153,309
Fund Balance	22,878,074

Total Revenues 132,849,166

Expenditures

Personnel Services	59,500,946
Operating Expenses	24,388,201
Capital Outlay	271,246
Debt Service	3,660,645

Subtotal 87,821,038

Transfers Out	12,600,073
Reserves - Operating	25,326,455
Reserves - Debt	2,553,185
Reserves - Capital	1,781,268
Reserves - Assigned	2,767,147

Total Expenditures 132,849,166

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

137-HOME Fund

Revenues

Intergovernmental Revenue		7,669,214
	Subtotal	7,669,214
Fund Balance		1,174,867
	Total Revenues	8,844,081

Expenditures

Personnel Services		91,629
Operating Expenses		6,640,958
Grants and Aids		2,111,494
	Subtotal	8,844,081
	Total Expenditures	8,844,081

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits	73,838
Miscellaneous Revenues	136
Less 5% Statutory Reduction	<u>-3,699</u>
Subtotal	<u>70,275</u>

Fund Balance	<u>11,592</u>
Total Revenues	<u>81,867</u>

Expenditures

Transfers Out	<u>81,867</u>
Total Expenditures	<u>81,867</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments		101,629
Miscellaneous Revenues		7,200
Less 5% Statutory Reduction		-3,856
	Subtotal	104,973
Fund Balance		799,471
	Total Revenues	904,444

Expenditures

Capital Outlay		410,972
	Subtotal	410,972
Transfers Out		10,545
Reserves - Operating		1,758
Reserves - Capital		481,169
	Total Expenditures	904,444

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

142 - Mobility Fee East District

Revenues

Permits, Fees & Special Assessments		57,610
	Subtotal	57,610
Fund Balance		16,019,701
	Total Revenues	16,077,311

Expenditures

Capital Outlay		16,077,311
	Subtotal	16,077,311
	Total Expenditures	16,077,311

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments		47,503,930
Less 5% Statutory Reduction		-1,353,680
	Subtotal	46,150,250
Fund Balance		154,161,538
	Total Revenues	200,311,788

Expenditures

Operating Expenses		150,000
Capital Outlay		148,411,051
	Subtotal	148,561,051
Transfers Out		68,775
Reserves - Capital		51,681,962
	Total Expenditures	200,311,788

Schedule A
 First Public Hearing
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 Fund Summary

**Tentative
 FY24**

145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits		731,765
Less 5% Statutory Reduction		-36,588
	Subtotal	695,177
Fund Balance		1,692,412
	Total Revenues	2,387,589

Expenditures

Operating Expenses		657,700
	Subtotal	657,700
Transfers Out		15,143
Reserves - Restricted		1,714,746
	Total Expenditures	2,387,589

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY24

147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

Miscellaneous Revenues		6,542
Less 5% Statutory Reduction		-327
	Subtotal	6,215
Fund Balance		1,267,362
	Total Revenues	1,273,577

Expenditures

Operating Expenses		1,273,577
	Subtotal	1,273,577
	Total Expenditures	1,273,577

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

148-Building Fund

Revenues

Permits, Fees & Special Assessments		12,826,280
Charges For Services		280,601
Judgment, Fines & Forfeits		5,075
Miscellaneous Revenues		8,500
Less 5% Statutory Reduction		-656,023
	Subtotal	12,464,433
Other Sources		1,271,607
Fund Balance		21,838,542
	Total Revenues	35,574,582

Expenditures

Personnel Services		8,225,060
Operating Expenses		9,269,039
Capital Outlay		10,760,666
Debt Service		79,131
	Subtotal	28,333,896
Transfers Out		779,390
Reserves - Operating		3,453,653
Reserves - Debt		39,566
Reserves - Stability		2,968,077
	Total Expenditures	35,574,582

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

149-East 192 CRA

Revenues

Miscellaneous Revenues		3,500
Less 5% Statutory Reduction		-175
	Subtotal	3,325
Transfers In		2,033,426
Fund Balance		3,830,545
	Total Revenues	5,867,296

Expenditures

Personnel Services		63,998
Operating Expenses		306,841
Capital Outlay		2,927,217
	Subtotal	3,298,056
Transfers Out		32,789
Reserves - Operating		40,363
Reserves - Capital		2,496,088
	Total Expenditures	5,867,296

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

151-CDBG Fund

Revenues

Intergovernmental Revenue		6,487,658
	Subtotal	6,487,658
Fund Balance		990,377
	Total Revenues	7,478,035

Expenditures

Personnel Services		190,262
Operating Expenses		6,138,176
Capital Outlay		1,049,597
Grants and Aids		100,000
	Subtotal	7,478,035
	Total Expenditures	7,478,035

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,816,876
Less 5% Statutory Reduction		-90,842
	Subtotal	1,726,034
Fund Balance		549,298
	Total Revenues	2,275,332

Expenditures

Operating Expenses		1,956,771
	Subtotal	1,956,771
Transfers Out		298,561
Reserves - Assigned		20,000
	Total Expenditures	2,275,332

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		14,748,825
Less 5% Statutory Reduction		-2,641
	Subtotal	14,746,184
Fund Balance		3,151,934
	Total Revenues	17,898,118

Expenditures

Operating Expenses		17,701,114
	Subtotal	17,701,114
Transfers Out		164,204
Reserves - Restricted		32,800
	Total Expenditures	17,898,118

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue		4,522,862
Less 5% Statutory Reduction		-226,143
	Subtotal	4,296,719
Transfers In		11,766,188
Other Sources		4,006,397
Fund Balance		1,521,654
	Total Revenues	21,590,958

Expenditures

Operating Expenses		14,750,000
Capital Outlay		4,006,397
Debt Service		1,859,996
	Subtotal	20,616,393
Transfers Out		44,566
Reserves - Debt		929,999
	Total Expenditures	21,590,958

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments	2,592,719	
Miscellaneous Revenues	146,682	
Less 5% Statutory Reduction	-136,970	
Subtotal	2,602,431	
Transfers In	312,613	
Fund Balance	2,464,361	
Total Revenues	5,379,405	

Expenditures

Personnel Services	201,188	
Operating Expenses	3,169,398	
Capital Outlay	1,086,266	
Subtotal	4,456,852	
Transfers Out	111,719	
Reserves - Operating	810,834	
Total Expenditures	5,379,405	

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		105,626,646
	Subtotal	105,626,646
 Fund Balance		 53,357,962
	Total Revenues	158,984,608

Expenditures

Personnel Services		3,944,729
Operating Expenses		57,153,217
Capital Outlay		94,899,137
Grants and Aids		2,888,092
	Subtotal	158,885,175
 Transfers Out		 99,433
	Total Expenditures	158,984,608

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

158-Intergovernmental Radio Communications

Revenues

Charges For Services		1,051,288
Judgment, Fines & Forfeits		307,606
Miscellaneous Revenues		30,644
Less 5% Statutory Reduction		-69,477
	Subtotal	1,320,061
Transfers In		1,505,024
Fund Balance		756,356
	Total Revenues	3,581,441

Expenditures

Personnel Services		352,304
Operating Expenses		2,325,125
Capital Outlay		155,629
	Subtotal	2,833,058
Transfers Out		128,228
Reserves - Operating		620,155
	Total Expenditures	3,581,441

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

168-Section 8 Fund

Revenues

Intergovernmental Revenue		24,043,517
Miscellaneous Revenues		79,452
	Subtotal	24,122,969
Other Sources		42,504
Fund Balance		3,469,484
	Total Revenues	27,634,957

Expenditures

Personnel Services		1,041,724
Operating Expenses		26,378,729
Capital Outlay		42,504
Grants and Aids		100,000
	Subtotal	27,562,957
Transfers Out		72,000
	Total Expenditures	27,634,957

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		3,502,205
Less 5% Statutory Reduction		-175,110
	Subtotal	3,327,095
 Fund Balance		 4,606,733
	Total Revenues	7,933,828

Expenditures

Operating Expenses		10,000
Capital Outlay		7,667,549
	Subtotal	7,677,549
 Transfers Out		 218,239
Reserves - Operating		38,040
	Total Expenditures	7,933,828

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		12,891,770
Less 5% Statutory Reduction		-644,589
	Subtotal	12,247,181
Fund Balance		29,297,781
	Total Revenues	41,544,962

Expenditures

Operating Expenses		3,253,438
Capital Outlay		25,081,452
	Subtotal	28,334,890
Transfers Out		71,189
Reserves - Capital		13,138,883
	Total Expenditures	41,544,962

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

180-Inmate Welfare Fund

Revenues

Charges For Services		81,525
Miscellaneous Revenues		738,493
Less 5% Statutory Reduction		-4,077
	Subtotal	815,941
Fund Balance		2,337,456
	Total Revenues	3,153,397

Expenditures

Personnel Services		218,787
Operating Expenses		990,503
Capital Outlay		25,000
	Subtotal	1,234,290
Transfers Out		94,676
Reserves - Operating		347,725
Reserves - Stability		1,476,706
	Total Expenditures	3,153,397

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance		477,873
Total Revenues		477,873

Expenditures

Reserves - Capital		477,873
Total Expenditures		477,873

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes		8,694,044
Less 5% Statutory Reduction		-434,702
	Subtotal	8,259,342
Transfers In		2,213,464
Fund Balance		2,311,868
	Total Revenues	12,784,674

Expenditures

Operating Expenses		12,761,930
	Subtotal	12,761,930
Transfers Out		22,744
	Total Expenditures	12,784,674

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments		23,644,031
Less 5% Statutory Reduction		-372,583
	Subtotal	23,271,448
Fund Balance		28,365,411
	Total Revenues	51,636,859

Expenditures

Operating Expenses		60,000
Capital Outlay		42,551,735
	Subtotal	42,611,735
Transfers Out		31,957
Reserves - Capital		8,993,167
	Total Expenditures	51,636,859

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments		10,325,395
Less 5% Statutory Reduction		-323,162
	Subtotal	10,002,233
Fund Balance		19,012,613
	Total Revenues	29,014,846

Expenditures

Operating Expenses		20,000
Capital Outlay		17,112,760
	Subtotal	17,132,760
Transfers Out		12,373
Reserves - Capital		11,869,713
	Total Expenditures	29,014,846

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

192 - Northeast Infrastructure Improvement Area Fund

Revenues

Transfers In		10,389,703
	Total Revenues	10,389,703

Expenditures

Operating Expenses		500
	Subtotal	500
Reserves - Capital		10,389,203
	Total Expenditures	10,389,703

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes		1,164,871
Less 5% Statutory Reduction		-58,244
	Subtotal	1,106,627
Fund Balance		1,139,372
	Total Revenues	2,245,999

Expenditures

Operating Expenses		28,907
Debt Service		1,120,636
	Subtotal	1,149,543
Reserves - Debt		1,096,456
	Total Expenditures	2,245,999

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

210-W 192 Phase IIC

Revenues

Miscellaneous Revenues		1,609
Less 5% Statutory Reduction		-80

	Subtotal	1,529
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Fund Balance		469,672
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	Total Revenues	471,201
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Expenditures

Debt Service		158,588
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	Subtotal	158,588
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Transfers Out		312,613
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	Total Expenditures	471,201
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues		7,875
Less 5% Statutory Reduction		-394

	Subtotal	7,481
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Transfers In		2,787,225
Fund Balance		2,606,573

	Total Revenues	5,401,279
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Expenditures

Debt Service		3,373,619
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	Subtotal	3,373,619
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Reserves - Debt		2,027,660
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	Total Expenditures	5,401,279
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues		15,206
Less 5% Statutory Reduction		-760

	Subtotal	14,446
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Transfers In		5,193,730
Fund Balance		5,068,176

	Total Revenues	10,276,352
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Expenditures

Debt Service		5,139,456
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	Subtotal	5,139,456
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Reserves - Debt		5,136,896
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	Total Expenditures	10,276,352
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY24

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues		6,623
Less 5% Statutory Reduction		-331
	Subtotal	6,292
Transfers In		2,957,531
Fund Balance		2,206,759
	Total Revenues	5,170,582

Expenditures

Debt Service		2,922,088
	Subtotal	2,922,088
Reserves - Debt		2,248,494
	Total Expenditures	5,170,582

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

243-DS TDT Rev Bond Series 2016

Revenues

Transfers In		1,234,809
Fund Balance		2,509,581
	Total Revenues	3,744,390

Expenditures

Debt Service		1,372,611
	Subtotal	1,372,611
Reserves - Debt		2,371,779
	Total Expenditures	3,744,390

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In	4,633,173
Fund Balance	4,548,359
Total Revenues	<u>9,181,532</u>

Expenditures

Debt Service	4,592,445
Subtotal	<u>4,592,445</u>
Reserves - Debt	4,589,087
Total Expenditures	<u>9,181,532</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY24

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues		11,815
Less 5% Statutory Reduction		-591
	Subtotal	11,224
Transfers In		4,025,501
Fund Balance		3,937,855
	Total Revenues	7,974,580

Expenditures

Debt Service		3,987,494
	Subtotal	3,987,494
Reserves - Debt		3,987,086
	Total Expenditures	7,974,580

Schedule A
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 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In		1,482,124
Fund Balance		1,044,138
	Total Revenues	2,526,262

Expenditures

Debt Service		1,475,200
	Subtotal	1,475,200
Reserves - Debt		1,051,062
	Total Expenditures	2,526,262

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments		300,000
Miscellaneous Revenues		4,544
Less 5% Statutory Reduction		-15,227
	Subtotal	289,317
Transfers In		259,793
Fund Balance		1,677,689
	Total Revenues	2,226,799

Expenditures

Debt Service		791,793
	Subtotal	791,793
Reserves - Debt		1,435,006
	Total Expenditures	2,226,799

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

249-DS CIRB 2019

Revenues

Miscellaneous Revenues		17,204
Less 5% Statutory Reduction		-860

	Subtotal	16,344
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Transfers In		7,435,548
Fund Balance		5,734,734

	Total Revenues	13,186,626
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Expenditures

Debt Service		7,363,264
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	Subtotal	7,363,264
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Reserves - Debt		5,823,362
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	Total Expenditures	13,186,626
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

250-GO BONDS SERIES 2020

Revenues

Current Ad Valorem Taxes		1,981,453
Miscellaneous Revenues		6,284
Less 5% Statutory Reduction		-99,387
	Subtotal	1,888,350
Fund Balance		2,003,016
	Total Revenues	3,891,366

Expenditures

Operating Expenses		50,378
Debt Service		1,969,852
	Subtotal	2,020,230
Reserves - Debt		1,871,136
	Total Expenditures	3,891,366

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY24

251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Miscellaneous Revenues		1,676
Less 5% Statutory Reduction		-84
	Subtotal	1,592
Transfers In		576,388
Fund Balance		559,884
	Total Revenues	1,137,864

Expenditures

Debt Service		574,648
	Subtotal	574,648
Reserves - Debt		563,216
	Total Expenditures	1,137,864

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

252-TDT Revenue Refunding Bond, Series 2022

Revenues

Miscellaneous Revenues		15,923
Less 5% Statutory Reduction		-796
	Subtotal	15,127
Transfers In		4,460,010
Fund Balance		5,307,623
	Total Revenues	9,782,760

Expenditures

Debt Service		5,152,675
	Subtotal	5,152,675
Reserves - Debt		4,630,085
	Total Expenditures	9,782,760

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

306-Local Option Sales Tax Fund

Revenues

Other Taxes		46,259,658
Less 5% Statutory Reduction		-2,312,983
	Subtotal	43,946,675
Other Sources		7,168,326
Fund Balance		107,441,118
	Total Revenues	158,556,119

Expenditures

Capital Outlay		104,802,519
Debt Service		2,656,802
	Subtotal	107,459,321
Transfers Out		14,565,557
Reserves - Debt		1,328,402
Reserves - Capital		15,000,000
Reserves - Assigned		20,202,839
	Total Expenditures	158,556,119

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

315-Gen Cap Outlay Fund

Revenues

Transfers In		18,870,285
Fund Balance		86,428,300
	Total Revenues	105,298,585

Expenditures

Capital Outlay		93,270,181
	Subtotal	93,270,181
Reserves - Assigned		12,028,404
	Total Expenditures	105,298,585

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue		153,960,162
Miscellaneous Revenues		29,661,261
	Subtotal	183,621,423
Other Sources		5,857,164
Fund Balance		370,703
	Total Revenues	189,849,290

Expenditures

Capital Outlay		189,849,290
	Subtotal	189,849,290
	Total Expenditures	189,849,290

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

331-Countywide Fire Capital Fund

Revenues

Transfers In		5,200,552
Other Sources		3,494,890
Fund Balance		47,109,864
	Total Revenues	55,805,306

Expenditures

Capital Outlay		53,675,419
	Subtotal	53,675,419
Transfers Out		404,200
Reserves - Capital		1,725,687
	Total Expenditures	55,805,306

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		2,999,560
	Total Revenues	2,999,560

Expenditures

Capital Outlay		2,239,071
	Subtotal	2,239,071
Reserves - Operating		760,489
	Total Expenditures	2,999,560

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

334 - Transportation Imp Construction Fund

Revenues

Fund Balance		145,491,638
	Total Revenues	145,491,638

Expenditures

Capital Outlay		145,054,445
	Subtotal	145,054,445
Reserves - Capital		437,193
	Total Expenditures	145,491,638

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		36,000,292
Charges For Services		3,521,660
Miscellaneous Revenues		23,994
Less 5% Statutory Reduction		-1,977,298
	Subtotal	37,568,648
Other Sources		541,000
Fund Balance		44,243,729
	Total Revenues	82,353,377

Expenditures

Personnel Services		1,808,156
Operating Expenses		29,994,643
Capital Outlay		666,000
Debt Service		86,020
	Subtotal	32,554,819
Transfers Out		1,280,517
Reserves - Operating		8,820,235
Reserves - Debt		43,010
Reserves - Capital		20,717,441
Reserves - Assigned		16,759,346
Reserves - Restricted		2,178,009
	Total Expenditures	82,353,377

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

407-Osceola Parkway

Revenues

Charges For Services		17,189,230
Less 5% Statutory Reduction		-859,462
	Subtotal	16,329,768
Fund Balance		37,547,580
	Total Revenues	53,877,348

Expenditures

Personnel Services		286,221
Operating Expenses		3,379,495
Capital Outlay		2,812,749
Debt Service		9,215,050
	Subtotal	15,693,515
Transfers Out		127,961
Reserves - Operating		1,009,235
Reserves - Debt		23,711,059
Reserves - Capital		12,028,395
Reserves - Restricted		1,307,183
	Total Expenditures	53,877,348

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,960,888
	Subtotal	3,960,888
Fund Balance		4,079,215
	Total Revenues	8,040,103

Expenditures

Personnel Services		253,623
Operating Expenses		3,460,170
	Subtotal	3,713,793
Transfers Out		68,352
Reserves - Claims		1,940,698
Reserves - Restricted		2,317,260
	Total Expenditures	8,040,103

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY24

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		8,637,481
	Subtotal	8,637,481
 Fund Balance		 5,696,333
	Total Revenues	14,333,814

Expenditures

Personnel Services		231,891
Operating Expenses		7,512,311
	Subtotal	7,744,202
 Transfers Out		 73,046
Reserves - Claims		207,677
Reserves - Restricted		6,308,889
	Total Expenditures	14,333,814

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,327,005
	Subtotal	1,327,005
Fund Balance		1,111,834
	Total Revenues	2,438,839

Expenditures

Personnel Services		83,667
Operating Expenses		1,029,215
	Subtotal	1,112,882
Transfers Out		55,886
Reserves - Operating		10,000
Reserves - Claims		1,221,708
Reserves - Restricted		38,363
	Total Expenditures	2,438,839

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		34,800,538
Miscellaneous Revenues		860,000
Less 5% Statutory Reduction		-43,000
	Subtotal	35,617,538
Fund Balance		5,324,498
	Total Revenues	40,942,036

Expenditures

Personnel Services		188,731
Operating Expenses		27,862,906
	Subtotal	28,051,637
Transfers Out		154,136
Reserves - Claims		9,046,721
Reserves - Restricted		3,689,542
	Total Expenditures	40,942,036

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

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

Revenues

Charges For Services		847,849
	Subtotal	847,849
Fund Balance		918,097
	Total Revenues	1,765,946

Expenditures

Personnel Services		63,901
Operating Expenses		613,889
	Subtotal	677,790
Transfers Out		49,645
Reserves - Operating		13,000
Reserves - Claims		1,025,511
	Total Expenditures	1,765,946

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		123,907
	Subtotal	123,907
 Fund Balance		 135,125
	Total Revenues	259,032

Expenditures

Personnel Services		135,779
Operating Expenses		55,184
Debt Service		26,615
	Subtotal	217,578
 Transfers Out		 28,146
Reserves - Debt		13,308
	Total Expenditures	259,032

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		3,467,108
	Subtotal	3,467,108
	Total Revenues	3,467,108

Expenditures

Personnel Services		1,600,345
Operating Expenses		1,447,258
	Subtotal	3,047,603
Transfers Out		419,505
	Total Expenditures	3,467,108

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		2,168,866
	Subtotal	2,168,866
Fund Balance		478,212
	Total Revenues	2,647,078

Expenditures

Personnel Services		97,573
Operating Expenses		2,052,410
Capital Outlay		353,646
	Subtotal	2,503,629
Transfers Out		143,449
	Total Expenditures	2,647,078

GENERAL FUNDS

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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. Overall, the General Fund's Tentative Budget totals \$561,929,939.

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 funding for the Corrections tile encapsulation project**
- **Transfers Out decreased primarily due to the reduction of the transfer to the General Capital Outlay Fund (315) for the jail expansion as well as to set aside funding for the Sheriff's Office, which was reallocated to a designated reserve account**
- **Reserves includes the funding for the Sheriff's Office and other 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 an approximate 16.4% increase over the FY23 Adopted Budget or an increase of \$43.7M in revenues. However, these revenues are offset by funding obligations for entities that receive Tax Increment Funds (TIFs) including the Northeast Infrastructure Improvement District, East 192, Vine Street, St. Cloud and Kissimmee CRAs totaling \$16.8M and support of the Constitutional Officers noted above. Also included is an allocation for the Designated Ad Valorem Tax, in the amount of \$24.3M, which is recorded as an expense in the General Fund, also reduces available Ad Valorem revenue in FY24. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues (Intergovernmental Revenues), as well as Utility Service Taxes (Other Taxes), are projected to increase. This Fund also receives revenues from Fund Balance which has been reviewed and revised.

001-GENERAL FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 266,699,821	\$ 310,471,638	\$ 310,471,638	\$ 0	\$ 43,771,817
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 57,858	\$ 57,858	\$ 0	\$(18,666)
Other Taxes	\$ 23,647,135	\$ 26,871,110	\$ 27,089,423	\$ 218,313	\$ 3,442,288
Permits, Fees & Special Assessments	\$ 8,448,507	\$ 8,413,347	\$ 8,413,347	\$ 0	\$(35,160)
Intergovernmental Revenue	\$ 39,281,199	\$ 49,655,712	\$ 49,762,983	\$ 107,271	\$ 10,481,784
Charges For Services	\$ 1,853,572	\$ 1,782,876	\$ 1,968,201	\$ 185,325	\$ 114,629
Judgment, Fines & Forfeits	\$ 1,348,438	\$ 996,657	\$ 996,657	\$ 0	\$(351,781)
Miscellaneous Revenues	\$ 2,530,673	\$ 2,707,229	\$ 2,831,235	\$ 124,006	\$ 300,562
<u>Less 5% Statutory Reduction</u>	<u>\$(17,217,571)</u>	<u>\$(19,311,529)</u>	<u>\$(19,333,911)</u>	<u>\$(22,382)</u>	<u>\$(2,116,340)</u>
Subtotal:	\$ 326,668,298	\$ 381,644,898	\$ 382,257,431	\$ 612,533	\$ 55,589,133
Transfers In	\$ 21,656,272	\$ 13,046,817	\$ 13,049,507	\$ 2,690	\$(8,606,765)
Other Sources	\$ 2,765,815	\$ 3,000,000	\$ 4,688,211	\$ 1,688,211	\$ 1,922,396
<u>Fund Balance</u>	<u>\$ 135,939,281</u>	<u>\$ 146,543,901</u>	<u>\$ 161,934,790</u>	<u>\$ 15,390,889</u>	<u>\$ 25,995,509</u>
REVENUES TOTAL:	<u>\$ 487,029,666</u>	<u>\$ 544,235,616</u>	<u>\$ 561,929,939</u>	<u>\$ 17,694,323</u>	<u>\$ 74,900,273</u>
EXPENDITURES:					
Personnel Services	\$ 79,524,482	\$ 84,586,648	\$ 85,150,621	\$ 563,973	\$ 5,626,139
Operating Expenses	\$ 88,432,207	\$ 96,490,729	\$ 101,378,297	\$ 4,887,568	\$ 12,946,090
Capital Outlay	\$ 32,234,180	\$ 5,033,982	\$ 12,631,713	\$ 7,597,731	\$(19,602,467)
Debt Service	\$ 2,260,975	\$ 2,469,003	\$ 2,469,003	\$ 0	\$ 208,028
<u>Grants and Aids</u>	<u>\$ 31,538,755</u>	<u>\$ 34,875,803</u>	<u>\$ 34,875,803</u>	<u>\$ 0</u>	<u>\$ 3,337,048</u>
Subtotal:	\$ 233,990,599	\$ 223,456,165	\$ 236,505,437	\$ 13,049,272	\$ 2,514,838
Transfers Out	\$ 163,671,435	\$ 218,471,918	\$ 207,570,075	\$(10,901,843)	\$ 43,898,640
Reserves - Operating	\$ 63,544,266	\$ 76,305,436	\$ 77,062,283	\$ 756,847	\$ 13,518,017
Reserves - Debt	\$ 559,262	\$ 663,276	\$ 663,276	\$ 0	\$ 104,014
Reserves - Capital	\$ 10,379,439	\$ 1,379,439	\$ 13,168,314	\$ 11,788,875	\$ 2,788,875
Reserves - Assigned	\$ 12,418,149	\$ 17,831,018	\$ 17,831,018	\$ 0	\$ 5,412,869
Reserves - Restricted	\$ 0	\$ 0	\$ 3,001,172	\$ 3,001,172	\$ 3,001,172
<u>Reserves - Stability</u>	<u>\$ 2,466,516</u>	<u>\$ 6,128,364</u>	<u>\$ 6,128,364</u>	<u>\$ 0</u>	<u>\$ 3,661,848</u>
EXPENDITURES TOTAL:	<u>\$ 487,029,666</u>	<u>\$ 544,235,616</u>	<u>\$ 561,929,939</u>	<u>\$ 17,694,323</u>	<u>\$ 74,900,273</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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, 2123 - Animal Services Donation Funds, and 2124 – Licensing Program.

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

- **Operating Expenses increased \$80,000 as a result of re-establishing two recently awarded grants, the ASPCA 2023 Right Horse Grant and the FY23 Florida Animal Friend Spay/Neuter Grant**

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.

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

- **Revenue increased \$80,000 as a result of re-establishing the above-mentioned grants**

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
ANIMAL SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 3,271,834	\$ 3,285,312	\$ 13,478
Operating Expenses	\$ 936,769	\$ 1,050,749	\$ 113,980
Capital Outlay	\$ 93,180	\$ 93,180	\$ 0
Grants and Aids	\$ 80,000	\$ 80,000	\$ 0
Subtotal:	\$ 4,381,783	\$ 4,509,241	\$ 127,458
EXPENDITURES TOTAL:	\$ 4,381,783	\$ 4,509,241	\$ 127,458

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,337,382	1,806,452	1,853,881	1,336,946	2,123,467	317,015
5120002 - Disaster Relief	11,893	0	0	15,416	0	0
5126000 - Other Salary	54,845	0	0	0	0	0
5130001 - Vacancy Factor	0	-32,822	-32,822	0	-38,732	-5,910
5140000 - Overtime	78,889	69,300	69,300	83,111	89,716	20,416
5140003 - Overtime- Disaster Relief	4,923	0	0	5,379	0	0
5150400 - Moving Expense	0	0	0	10,000	0	0
5160000 - Compensated Annual Leave	79,443	0	0	47,809	0	0
5160010 - Compensated Ann Leave Payoff	3,746	0	0	23,626	0	0
5160020 - Compensated Admin Leave	5,895	0	0	6,139	0	0
5170000 - Compensated Sick Leave	52,866	0	0	45,102	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	12,094	0	0
5210000 - Fica Taxes	120,457	143,494	147,123	118,018	169,308	25,814
5220000 - Retirement Contributions	187,021	234,392	240,041	201,073	315,221	80,829
5230000 - Health Insurance	346,601	541,338	558,366	313,316	572,856	31,518
5231000 - Life Insurance	1,417	1,901	1,949	1,402	2,243	342
5232000 - Dental Insurance	9,674	12,448	12,694	8,659	13,116	668
5233000 - Lt Disability Insurance	2,226	2,992	3,068	2,131	3,536	544
5233100 - St Disability Insurance	4,005	5,398	5,535	3,168	6,322	924
5240000 - Workers' Compensation	21,835	24,245	24,321	20,052	28,259	4,014
5250000 - Unemployment Compensation	2,139	0	0	1,650	0	0
Personnel Services:	\$2,325,257	\$2,809,138	\$2,883,456	\$2,255,091	\$3,285,312	\$476,174
Operating Expenses:						
5310000 - Professional Services	243,798	140,761	215,761	155,430	229,728	88,967
5340000 - Other Contractual Services	50,411	152,912	65,448	28,771	162,740	9,828
5340008 - Other Contractual Svc- Auction	0	0	0	556	0	0
5400000 - Travel And Per Diem	4,135	11,600	11,600	4,751	14,100	2,500
5410000 - Communications	15,752	17,572	17,572	13,910	20,172	2,600
5420000 - Freight & Postage Services	591	1,250	1,250	1,346	1,500	250
5430000 - Utility Services	886	1,200	1,200	910	1,200	0
5435100 - Utilities-Radios	105	0	0	68	0	0
5440000 - Rentals And Leases	2,692	1,540	5,540	961	5,540	4,000
5450000 - Insurance	23,878	43,498	43,498	43,498	49,844	6,346
5460000 - Repair & Maintenance Svcs	17,709	3,500	13,500	1,636	13,500	10,000
5462000 - Rep & Maint-automotive	25,189	27,285	24,915	14,436	5,285	-22,000
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	20,000	20,000
5462200 - Repair & Maint-Auto Direct	0	0	0	0	2,000	2,000
5470000 - Printing And Binding	5,956	8,728	8,728	5,106	7,500	-1,228
5480000 - Promotional Activities	8,788	15,000	15,000	11,166	16,000	1,000
5490000 - Oth Current Chgs & Obligations	745	1,910	1,910	1,402	1,625	-285
5490501 - OH-Workers' Compensation	8,070	11,943	11,943	11,943	13,635	1,692
5490502 - OH-Property & Liability Insurance	3,904	3,862	3,862	3,862	4,560	698
5490503 - OH-Dental Insurance	2,859	3,065	3,065	3,065	3,267	202
5490504 - OH-Health Insurance	9,011	12,809	12,809	12,809	11,618	-1,191
5490505 - OH-Life/AD&D, STD, LTD	1,882	2,279	2,279	2,279	2,663	384
5490509 - OH-Fleet Oversight	4,264	4,850	4,850	4,850	4,949	99
5490510 - OH-Fleet Maint	0	4,315	4,315	4,315	20,604	16,289
5490511 - OH-Fleet Fuel	9,256	0	0	0	10,266	10,266

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	13,779	14,870	14,870	12,904	15,870	1,000
5512000 - Office Equipment	0	0	0	299	0	0
5520000 - Operating Supplies	43,211	61,006	69,211	48,834	63,216	2,210
5520003 - Operating Supplies - Communicatio	0	0	13,417	0	0	0
5520005 - OS Personal Protect Equip	0	0	0	5,025	0	0
5520010 - Computer Software	2,799	2,656	2,656	3,123	3,448	792
5521000 - Gas & Oil	77,014	91,665	87,553	40,883	91,665	0
5521005 - Gas & Oil-Direct	2,591	3,500	3,500	1,309	3,500	0
5522500 - Food	38,988	28,525	84,178	48,412	50,500	21,975
5524500 - Cleaning Supplies	10,660	14,659	14,659	7,463	14,659	0
5525000 - Tools	8,350	18,800	18,800	6,262	13,800	-5,000
5526000 - Clothing	10,613	16,825	16,825	12,254	15,525	-1,300
5528000 - Medicine	100,595	118,890	128,890	119,442	129,255	10,365
5540000 - Books,pubs,subs & Memberships	1,956	3,570	3,570	2,967	4,815	1,245
5541000 - Registration Fees	4,354	11,420	11,420	5,448	16,200	4,780
5550000 - Training	0	500	500	9,000	6,000	5,500
Operating Expenses:	\$754,790	\$856,765	\$939,094	\$650,695	\$1,050,749	\$193,984
Capital Outlay:						
5640000 - Machinery & Equipment	13,849	13,322	0	0	93,180	79,858
Capital Outlay:	\$13,849	\$13,322	\$0	\$0	\$93,180	\$79,858
Grants and Aids:						
5820000 - Aids To Private Organization	118,942	80,000	80,000	60,000	80,000	0
5821000 - Aids Private Organization-cap	53,216	0	0	0	0	0
Grants and Aids:	\$172,159	\$80,000	\$80,000	\$60,000	\$80,000	\$0
TOTAL EXPENDITURES:	\$3,266,054	\$3,759,225	\$3,902,550	\$2,965,785	\$4,509,241	\$750,016

DEPARTMENT SUMMARY – AUDIT AND OPERATIONAL IMPROVEMENT

TRENDS & ISSUES

<p>The Office of Audit and Operational Improvement (1213) 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.</p>
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REVENUES

<p>This office is supported by the General Fund.</p>
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*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
AUDIT & OPERATIONAL IMPROVEMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 261,665	\$ 236,357	\$(25,308)
Operating Expenses	\$ 16,582	\$ 16,596	\$ 14
Subtotal:	\$ 278,247	\$ 252,953	\$(25,294)
EXPENDITURES TOTAL:	\$ 278,247	\$ 252,953	\$(25,294)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	166,103	166,103
5130001 - Vacancy Factor	0	0	0	0	-2,907	-2,907
5210000 - Fica Taxes	0	0	0	0	12,707	12,707
5220000 - Retirement Contributions	0	0	0	0	22,540	22,540
5230000 - Health Insurance	0	0	0	0	36,134	36,134
5231000 - Life Insurance	0	0	0	0	170	170
5232000 - Dental Insurance	0	0	0	0	614	614
5233000 - Lt Disability Insurance	0	0	0	0	266	266
5233100 - St Disability Insurance	0	0	0	0	480	480
5240000 - Workers' Compensation	0	0	0	0	250	250
Personnel Services:	\$0	\$0	\$0	\$0	\$236,357	\$236,357
Operating Expenses:						
5400000 - Travel And Per Diem	0	0	0	0	100	100
5490501 - OH-Workers' Compensation	0	0	0	0	676	676
5490503 - OH-Dental Insurance	0	0	0	0	162	162
5490504 - OH-Health Insurance	0	0	0	0	576	576
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	132	132
5511000 - Office Supplies	0	0	0	0	1,200	1,200
5540000 - Books,pubs,subs & Memberships	0	0	0	0	925	925
5541000 - Registration Fees	0	0	0	0	12,825	12,825
Operating Expenses:	\$0	\$0	\$0	\$0	\$16,596	\$16,596
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$252,953	\$252,953

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
BOARD SUPPORT SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 300,459	\$ 311,022	\$ 10,563
Operating Expenses	\$ 22,400	\$ 25,171	\$ 2,771
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 322,859	\$ 336,193	\$ 13,334
EXPENDITURES TOTAL:	\$ 322,859	\$ 336,193	\$ 13,334

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	167,944	211,409	211,409	159,195	209,614	-1,795
5120002 - Disaster Relief	354	0	0	354	0	0
5126000 - Other Salary	3,000	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,718	-3,718	0	-3,687	31
5140000 - Overtime	0	1,000	1,000	0	1,000	0
5140003 - Overtime- Disaster Relief	158	0	0	158	0	0
5160000 - Compensated Annual Leave	22,665	0	0	15,337	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	8,099	0	0
5160020 - Compensated Admin Leave	1,816	0	0	1,893	0	0
5170000 - Compensated Sick Leave	13,858	0	0	4,517	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	11,011	0	0
5210000 - Fica Taxes	14,945	16,252	16,252	14,269	16,112	-140
5220000 - Retirement Contributions	26,587	29,164	29,164	26,699	30,652	1,488
5230000 - Health Insurance	38,327	42,739	42,739	36,622	54,905	12,166
5231000 - Life Insurance	199	216	216	189	216	0
5232000 - Dental Insurance	980	1,017	1,017	867	966	-51
5233000 - Lt Disability Insurance	315	338	338	286	334	-4
5233100 - St Disability Insurance	551	590	590	415	595	5
5240000 - Workers' Compensation	336	339	339	321	315	-24
Personnel Services:	\$292,033	\$299,346	\$299,346	\$280,232	\$311,022	\$11,676
Operating Expenses:						
5400000 - Travel And Per Diem	0	100	100	0	100	0
5420000 - Freight & Postage Services	29	25	25	1	25	0
5440000 - Rentals And Leases	1,930	1,800	1,800	1,469	1,800	0
5450000 - Insurance	1,482	1,763	1,763	1,763	4,021	2,258
5460000 - Repair & Maintenance Svcs	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	691	942	942	942	1,031	89
5490502 - OH-Property & Liability Insurance	242	157	157	157	368	211
5490503 - OH-Dental Insurance	245	242	242	242	247	5
5490504 - OH-Health Insurance	772	1,011	1,011	1,011	878	-133
5490505 - OH-Life/AD&D, STD, LTD	161	180	180	180	201	21
5511000 - Office Supplies	1,855	5,300	5,300	1,598	5,300	0
5520000 - Operating Supplies	692	1,200	1,200	280	1,200	0
5540000 - Books,pubs,subs & Memberships	4,622	9,000	9,000	6,962	9,000	0
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$12,721	\$22,720	\$22,720	\$14,605	\$25,171	\$2,451
TOTAL EXPENDITURES:	\$304,754	\$322,066	\$322,066	\$294,837	\$336,193	\$14,127

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 and include the first year of a three-year agreement for the County's contribution towards the expansion and renovation of the Medical Examiner Facility**

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
BOCC/COUNTY MANAGER			
PROJECTED EXPENDITURES			
Personnel Services	\$ 2,371,904	\$ 2,375,349	\$ 3,445
Operating Expenses	\$ 1,807,611	\$ 3,958,970	\$ 2,151,359
Grants and Aids	\$ 29,061	\$ 29,061	\$ 0
Subtotal:	\$ 4,208,576	\$ 6,363,380	\$ 2,154,804
EXPENDITURES TOTAL:	\$ 4,208,576	\$ 6,363,380	\$ 2,154,804

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	455,398	454,291	454,291	436,454	505,436	51,145
5120000 - Regular Salaries And Wages	884,804	986,955	1,026,300	795,256	1,043,252	56,297
5120002 - Disaster Relief	911	0	0	-205	0	0
5122000 - Car Allowance	9,200	9,600	9,600	8,400	9,600	0
5122001 - Cell Phone Allowance	3,938	4,656	4,656	4,253	4,656	0
5123000 - Exec Insurance Supplemental	6,282	0	0	5,839	0	0
5124000 - Exec Deferred Compensation	32,049	0	0	30,164	0	0
5126000 - Other Salary	10,750	0	0	0	0	0
5130001 - Vacancy Factor	0	-25,237	-25,237	0	-27,118	-1,881
5140000 - Overtime	0	1,500	1,500	0	1,500	0
5160000 - Compensated Annual Leave	58,242	0	0	45,803	0	0
5160010 - Compensated Ann Leave Payoff	40,420	0	0	17,151	0	0
5160020 - Compensated Admin Leave	18,766	0	0	22,400	0	0
5170000 - Compensated Sick Leave	12,556	0	0	19,905	0	0
5170010 - Compensated Sick Leave Payoff	45,135	0	0	12,998	0	0
5210000 - Fica Taxes	98,399	110,332	113,342	91,804	118,550	8,218
5220000 - Retirement Contributions	443,823	479,117	483,803	400,824	482,882	3,765
5220001 - Retirement Contr 401A	12,882	0	0	13,094	0	0
5230000 - Health Insurance	201,302	232,736	232,736	195,455	221,887	-10,849
5231000 - Life Insurance	1,341	1,459	1,499	1,376	1,568	109
5232000 - Dental Insurance	4,604	4,920	4,920	4,303	5,025	105
5233000 - Lt Disability Insurance	1,930	2,044	2,107	1,877	2,187	143
5233100 - St Disability Insurance	3,143	3,354	3,468	2,560	3,603	249
5240000 - Workers' Compensation	5,462	7,846	7,909	2,156	2,321	-5,525
Personnel Services:	\$2,351,335	\$2,273,573	\$2,320,894	\$2,111,865	\$2,375,349	\$101,776
Operating Expenses:						
5340000 - Other Contractual Services	1,308,379	1,589,387	1,589,387	1,189,040	3,759,205	2,169,818
5340008 - Other Contractual Svc- Auction	53	0	0	0	0	0
5400000 - Travel And Per Diem	1,413	3,500	3,500	1,040	3,500	0
5400003 - Travel & Per Diem- BCC	43,446	45,500	45,500	43,415	45,500	0
5410000 - Communications	2,571	3,500	3,500	3,966	3,500	0
5420000 - Freight & Postage Services	195	1,000	1,000	112	650	-350
5440000 - Rentals And Leases	1,914	2,850	2,850	1,756	2,850	0
5450000 - Insurance	17,198	39,157	39,157	39,157	18,388	-20,769
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	708	4,000	4,000	126	2,500	-1,500
5490000 - Oth Current Chgs & Obligations	0	500	500	0	500	0
5490008 - Oth Curr Chgs. Special Event	69	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,345	4,560	4,560	4,560	5,070	510
5490502 - OH-Property & Liability Insurance	2,811	3,477	3,477	3,477	1,682	-1,795
5490503 - OH-Dental Insurance	1,185	1,170	1,170	1,170	1,215	45
5490504 - OH-Health Insurance	3,735	4,890	4,890	4,890	4,320	-570
5490505 - OH-Life/AD&D, STD, LTD	780	870	870	870	990	120
5511000 - Office Supplies	1,650	5,000	5,000	1,495	3,000	-2,000
5512000 - Office Equipment	0	300	300	0	600	300
5520000 - Operating Supplies	10,551	9,300	9,300	7,815	12,000	2,700
5521000 - Gas & Oil	225	300	300	198	300	0
5540000 - Books,pubs,subs & Memberships	4,305	9,900	9,900	8,664	9,900	0

DEPARTMENT SUMMARY - BOCC/COUNTY MANAGER

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540103 - Books, Pubs, Subs, Memberships	58,113	62,600	62,600	68,220	62,600	0
5541000 - Registration Fees	226	5,500	5,500	4,270	5,500	0
5541003 - Registration Fee- BCC	9,725	15,000	15,000	6,485	15,000	0
Operating Expenses:	\$1,472,598	\$1,812,461	\$1,812,461	\$1,390,725	\$3,958,970	\$2,146,509
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:	\$3,852,994	\$4,115,095	\$4,162,416	\$3,531,651	\$6,363,380	\$2,248,285

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 General Fund.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
BUSINESS SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 67,913	\$ 68,051	\$ 138
Operating Expenses	\$ 9,059	\$ 8,576	\$(483)
Subtotal:	\$ 76,972	\$ 76,627	\$(345)
EXPENDITURES TOTAL:	\$ 76,972	\$ 76,627	\$(345)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	90,885	111,578	49,343	40,014	49,199	-62,379
5120002 - Disaster Relief	1,376	0	0	1,616	0	0
5126000 - Other Salary	1,875	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,953	-864	0	-861	1,092
5140000 - Overtime	0	0	0	6	0	0
5160000 - Compensated Annual Leave	4,132	0	0	3,719	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,192	0	0
5160020 - Compensated Admin Leave	615	0	0	395	0	0
5170000 - Compensated Sick Leave	3,374	0	0	1,163	0	0
5210000 - Fica Taxes	7,694	8,535	3,774	3,410	3,763	-4,772
5220000 - Retirement Contributions	14,134	17,273	9,861	9,349	8,885	-8,388
5230000 - Health Insurance	11,659	15,656	5,848	5,437	6,719	-8,937
5231000 - Life Insurance	88	113	49	49	51	-62
5232000 - Dental Insurance	258	361	33	41	17	-344
5233000 - Lt Disability Insurance	135	175	75	72	76	-99
5233100 - St Disability Insurance	230	299	119	95	128	-171
5240000 - Workers' Compensation	163	178	0	77	74	-104
Personnel Services:	\$136,618	\$152,215	\$68,238	\$66,634	\$68,051	-\$84,164
Operating Expenses:						
5310000 - Professional Services	0	0	45,000	25,650	0	0
5400000 - Travel And Per Diem	0	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	500	400
5440000 - Rentals And Leases	671	1,200	1,200	0	1,200	0
5450000 - Insurance	548	698	698	698	250	-448
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	39	500	500	0	500	0
5490501 - OH-Workers' Compensation	346	486	182	486	220	-266
5490502 - OH-Property & Liability Insurance	90	62	62	62	23	-39
5490503 - OH-Dental Insurance	123	125	125	125	53	-72
5490504 - OH-Health Insurance	385	522	196	522	187	-335
5490505 - OH-Life/AD&D, STD, LTD	81	93	35	93	43	-50
5511000 - Office Supplies	250	500	500	65	500	0
5540000 - Books,pubs,subs & Memberships	1,016	1,000	1,000	608	1,500	500
5541000 - Registration Fees	0	1,200	1,200	0	1,200	0
5550000 - Training	0	200	200	350	200	0
Operating Expenses:	\$3,550	\$8,886	\$53,198	\$28,659	\$8,576	-\$310
TOTAL EXPENDITURES:	\$140,168	\$161,101	\$121,436	\$95,293	\$76,627	-\$84,474

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
COMMUNICATIONS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 991,099	\$ 1,057,437	\$ 66,338
Operating Expenses	\$ 544,967	\$ 546,629	\$ 1,662
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,536,066	\$ 1,604,066	\$ 68,000
EXPENDITURES TOTAL:	\$ 1,536,066	\$ 1,604,066	\$ 68,000

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	450,633	675,984	675,984	394,707	706,542	30,558
5120002 - Disaster Relief	7,794	0	0	9,569	0	0
5122000 - Car Allowance	3,678	0	0	2,168	0	0
5126000 - Other Salary	4,750	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,831	-11,831	0	-12,366	-535
5140000 - Overtime	12	50	50	35	50	0
5160000 - Compensated Annual Leave	27,833	0	0	17,054	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	36,823	0	0
5160020 - Compensated Admin Leave	9,412	0	0	6,972	0	0
5170000 - Compensated Sick Leave	18,878	0	0	17,455	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	30,848	0	0
5210000 - Fica Taxes	38,441	51,718	51,718	37,361	54,055	2,337
5220000 - Retirement Contributions	59,650	84,242	84,242	67,461	106,878	22,636
5230000 - Health Insurance	79,580	145,963	145,963	95,575	194,558	48,595
5231000 - Life Insurance	491	688	688	479	720	32
5232000 - Dental Insurance	2,022	2,930	2,930	1,920	2,824	-106
5233000 - Lt Disability Insurance	773	1,081	1,081	723	1,126	45
5233100 - St Disability Insurance	1,379	1,929	1,929	1,064	1,988	59
5240000 - Workers' Compensation	831	1,082	1,082	821	1,062	-20
5250000 - Unemployment Compensation	0	0	0	1,096	0	0
5270000 - Community Service Leave	0	0	0	202	0	0
Personnel Services:	\$706,155	\$953,836	\$953,836	\$722,330	\$1,057,437	\$103,601
Operating Expenses:						
5310000 - Professional Services	35,931	250,000	298,674	71,935	350,000	100,000
5340000 - Other Contractual Services	5,752	25,000	25,000	4,491	25,000	0
5340008 - Other Contractual Svc- Auction	0	0	0	215	0	0
5400000 - Travel And Per Diem	106	2,000	2,000	498	2,000	0
5410000 - Communications	2,816	5,000	5,000	1,488	5,000	0
5420000 - Freight & Postage Services	22	325	325	2	325	0
5450000 - Insurance	3,509	4,204	4,204	4,204	5,354	1,150
5462000 - Rep & Maint-automotive	0	0	0	0	600	600
5470000 - Printing And Binding	5,377	6,000	6,000	708	6,000	0
5480000 - Promotional Activities	8,123	10,000	10,000	5,308	15,000	5,000
5486000 - Promotional-Public Relat Prog	23,675	30,000	30,000	8,935	30,000	0
5490000 - Oth Current Chgs & Obligations	14,754	17,000	17,000	6,868	17,000	0
5490008 - Oth Curr Chgs. Special Event	19,351	45,000	45,000	20,521	55,000	10,000
5490501 - OH-Workers' Compensation	1,561	2,766	2,766	2,766	3,076	310
5490502 - OH-Property & Liability Insurance	573	373	373	373	490	117
5490503 - OH-Dental Insurance	553	710	710	710	737	27
5490504 - OH-Health Insurance	1,743	2,967	2,967	2,967	2,621	-346
5490505 - OH-Life/AD&D, STD, LTD	364	528	528	528	601	73
5490509 - OH-Fleet Oversight	164	194	194	194	171	-23
5490511 - OH-Fleet Fuel	356	0	0	0	354	354
5511000 - Office Supplies	944	1,300	1,300	1,550	1,300	0
5520000 - Operating Supplies	3,984	4,000	4,000	1,992	4,000	0
5520010 - Computer Software	617	5,500	5,500	2,280	5,500	0
5520020 - Computer Hardware, Non-Capital	2,859	6,500	6,500	0	6,500	0
5521000 - Gas & Oil	0	0	0	0	1,000	1,000

DEPARTMENT SUMMARY - COMMUNICATIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5522500 - Food	42	1,000	1,000	536	1,000	0
5540000 - Books,pubs,subs & Memberships	8,857	6,000	6,000	1,017	6,000	0
5550000 - Training	0	2,000	2,000	1,044	2,000	0
Operating Expenses:	\$142,033	\$428,367	\$477,041	\$141,133	\$546,629	\$118,262
TOTAL EXPENDITURES:	\$848,188	\$1,382,203	\$1,430,877	\$863,463	\$1,604,066	\$221,863

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

TRENDS & ISSUES

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 & 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).

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

- **Planning and Design (1454) and Zoning (1456) have been combined into a new cost center Planning, Zoning, and Design (1436) due to a departmental reorganization**

REVENUES

This Department 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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
COMMUNITY DEVELOPMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 9,343,102	\$ 9,427,931	\$ 84,829
Operating Expenses	\$ 4,754,916	\$ 4,918,923	\$ 164,007
Capital Outlay	\$ 84,220	\$ 781,049	\$ 696,829
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 14,182,238	\$ 15,127,903	\$ 945,665
Reserves - Capital	\$ 309,181	\$ 309,181	\$ 0
EXPENDITURES TOTAL:	\$ 14,491,419	\$ 15,437,084	\$ 945,665

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	4,420,945	6,067,275	6,067,275	3,342,082	6,318,020	250,745
5120002 - Disaster Relief	10,453	0	0	10,734	0	0
5120040 - Reduction In Force Pay	0	0	0	9,888	0	0
5122000 - Car Allowance	525	0	0	175	0	0
5122001 - Cell Phone Allowance	113	0	0	38	0	0
5124000 - Exec Deferred Compensation	653	0	0	248	0	0
5126000 - Other Salary	105,675	0	0	0	0	0
5130000 - Other Salaries & Wages	721	0	0	0	0	0
5130001 - Vacancy Factor	0	-106,657	-106,657	0	-111,050	-4,393
5140000 - Overtime	43,323	27,700	27,700	14,739	27,700	0
5140002 - Overtime- Code Enforcement	4,331	0	0	2,326	0	0
5140003 - Overtime- Disaster Relief	297	0	0	2,977	0	0
5150300 - Class C Meals	33	0	0	0	0	0
5160000 - Compensated Annual Leave	282,367	0	0	176,578	0	0
5160010 - Compensated Ann Leave Payoff	41,219	0	0	34,683	0	0
5160020 - Compensated Admin Leave	46,916	0	0	52,068	0	0
5170000 - Compensated Sick Leave	133,909	0	0	130,771	0	0
5170010 - Compensated Sick Leave Payoff	36,571	0	0	73,503	0	0
5210000 - Fica Taxes	376,826	466,239	466,239	282,435	485,443	19,204
5220000 - Retirement Contributions	598,724	764,375	764,375	479,137	906,298	141,923
5230000 - Health Insurance	964,201	1,547,810	1,547,810	823,422	1,600,780	52,970
5231000 - Life Insurance	4,646	6,154	6,154	3,798	6,414	260
5232000 - Dental Insurance	25,056	33,517	33,517	19,941	34,283	766
5233000 - Lt Disability Insurance	7,309	9,691	9,691	5,850	10,109	418
5233100 - St Disability Insurance	12,974	17,305	17,305	8,639	18,044	739
5240000 - Workers' Compensation	51,379	63,979	63,979	40,771	64,643	664
Personnel Services:	\$7,169,164	\$8,897,388	\$8,897,388	\$5,514,800	\$9,360,684	\$463,296
Operating Expenses:						
5310000 - Professional Services	609,783	839,909	856,236	310,791	810,000	-29,909
5310006 - Legal Fees	14,056	29,000	29,000	5,262	29,000	0
5312000 - Tax Collector Fees	7,378	5,755	5,755	2,512	5,755	0
5340000 - Other Contractual Services	876,014	922,422	1,155,954	709,966	1,184,887	262,465
5340001 - Miscellaneous Contractual Svcs	0	0	0	12	0	0
5340007 - Other Contractual Services-Penn Cr	6,546	15,000	15,000	2,549	15,000	0
5340008 - Other Contractual Svc- Auction	749	0	0	170	0	0
5400000 - Travel And Per Diem	14,338	37,999	37,999	4,365	65,662	27,663
5410000 - Communications	50,368	54,177	54,177	32,588	55,024	847
5420000 - Freight & Postage Services	26,654	23,015	23,015	13,656	22,900	-115
5430000 - Utility Services	136,588	145,272	145,272	85,061	126,831	-18,441
5440000 - Rentals And Leases	20,222	18,604	18,604	13,370	18,579	-25
5450000 - Insurance	119,765	282,719	282,719	282,719	292,540	9,821
5460000 - Repair & Maintenance Svcs	351,131	1,079,344	1,114,577	229,906	1,205,610	126,266
5460007 - R&M Road Milling and Resurfacing	90,401	0	0	0	0	0
5462000 - Rep & Maint-automotive	83,073	55,498	55,498	20,576	30,715	-24,783
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	33,779	33,779
5462200 - Repair & Maint-Auto Direct	0	0	0	0	6,000	6,000
5470000 - Printing And Binding	11,408	10,845	10,845	6,494	12,840	1,995
5490000 - Oth Current Chgs & Obligations	14,834	21,410	21,410	11,576	20,210	-1,200

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	70,412	0	430,965	230,755	0	0
5490501 - OH-Workers' Compensation	22,562	33,347	33,347	33,347	33,310	-37
5490502 - OH-Property & Liability Insurance	19,545	25,102	25,102	25,102	25,102	0
5490503 - OH-Dental Insurance	7,907	8,451	8,451	8,451	8,494	43
5490504 - OH-Health Insurance	24,959	35,338	35,338	35,338	35,518	180
5490505 - OH-Life/AD&D, STD, LTD	5,352	6,283	6,283	6,283	6,384	101
5490509 - OH-Fleet Oversight	14,596	18,042	18,042	18,042	18,042	0
5490510 - OH-Fleet Maint	0	20,652	20,652	20,652	20,652	0
5490511 - OH-Fleet Fuel	31,684	0	0	0	0	0
5511000 - Office Supplies	20,215	33,222	33,222	14,687	33,222	0
5512000 - Office Equipment	23,784	12,000	12,000	479	30,000	18,000
5520000 - Operating Supplies	135,374	185,179	185,179	60,701	210,770	25,591
5520010 - Computer Software	597	0	0	1,734	0	0
5520011 - Computer Software, SAAS	5,402	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	19,467	0	0	19,251	0	0
5521000 - Gas & Oil	132,047	149,120	149,120	27,837	160,437	11,317
5521001 - Gas & Oil- Marketing	0	0	0	50	0	0
5522000 - Chemicals	37,993	46,028	46,028	17,391	55,820	9,792
5522500 - Food	0	1,500	1,500	0	1,500	0
5525000 - Tools	9,361	19,273	19,273	8,626	17,393	-1,880
5526000 - Clothing	0	970	970	220	720	-250
5540000 - Books,pubs,subs & Memberships	92,487	102,062	102,062	92,027	108,258	6,196
5541000 - Registration Fees	2,524	3,050	3,050	225	3,050	0
5550000 - Training	33,099	46,022	46,022	13,344	60,733	14,711
Operating Expenses:	\$3,142,674	\$4,286,610	\$5,002,667	\$2,366,114	\$4,764,737	\$478,127
Capital Outlay:						
5628000 - Buildings Improvements	0	0	14,500	0	0	0
5630000 - Improv Other Than Bldgs	0	0	0	0	12,000	12,000
5636000 - Improv Parks & Recreation	10,261	0	0	0	0	0
5640000 - Machinery & Equipment	5,989	0	0	260	6,720	6,720
5640020 - Computer Hardware, Capital	0	0	0	0	5,500	5,500
5650000 - Construction In Progress	455,048	1,214,268	878,647	101,423	667,442	-546,826
Capital Outlay:	\$471,298	\$1,214,268	\$893,147	\$101,683	\$691,662	-\$522,606
Grants and Aids:						
5820000 - Aids To Private Organization	75,000	0	0	0	0	0
Grants and Aids:	\$75,000	\$0	\$0	\$0	\$0	\$0
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:	\$10,858,136	\$14,707,447	\$15,102,383	\$7,982,597	\$15,126,264	\$418,817

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 provides both Court related services as an Article V Judicial Officer and services directly to the Board of County Commissioners as the ex-officio clerk of the Board, accountant for the Board, County Auditor, County Recorder, and custodian of all County funds. The State approved budget for Article V and County Recorder duties are self-funded through revenue as a fee office, while the remaining services are funded directly by the Board of County Commissioners. The Personnel Services budget request includes a 5% salary adjustment, the updated FRS rates, and the 15% increase in Health and 15% Dental Insurance for those employees funded directly by the Board. A vacancy factor was not included as the Office expects to be fully staffed. The Indirect Cost Allocation for HR, Finance, IT, Legal, and Administrative expenses remains the same as FY23. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. **The only other changes between the Recommended and Tentative Budgets were to Overhead allocations and Property & Liability insurance.** Overall, the FY24 General Fund budget totals \$4,593,585.

- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$8,333,156), \$7,431,892 is allocated to the General Fund. The total submitted reflects a slight increase of 6.35% over the FY23 approved budget. Personnel Services request includes 2 new positions and includes a 5% salary increase reflecting an 8.7% increase over FY23. Operating expenses increased 1.6% over FY23 and there is no request for Capital Outlay. A Contingency Reserve has been requested at \$70,000. In addition, included in the General Fund are costs that are not included in the Property Appraiser's budget submittal including overhead, Property & Liability insurance, and building maintenance costs. **The only other changes between the Recommended and Tentative Budgets were to Overhead allocations and Property & Liability insurance.** Overall, the FY24 General Fund budget totals \$8,077,181.

- **Sheriff's Office:** The Sheriff's Office (SO) submitted a budget request of \$102,166,723 which represents an overall increase of 10.79% over the FY23 Adopted Budget. Personnel Services represents an increase of 9.23% over the FY23 Adopted. It includes a request to fund 1 new Deputy position to support the School Resource Program and 5 additional civilian positions throughout the agency to support law enforcement functions. Personnel Services increase is due to pay structure adjustments to allow the agency to compete regionally in salary, benefits, and total compensation to allow for the recruitment and retention of qualified employees. Operating includes debt service costs for tasers as well as body cameras for Deputies. **The Sheriff certified a revised submission since the Recommended Budget with a reduction of \$3,001,172 to be held in reserve and to be released to the Sheriff upon the successful staffing of vacancies. The only other changes between the Recommended and Tentative Budgets were to Overhead allocations and Property & Liability insurance.** Overall, the FY24 General Fund budget totals \$103,178,353.

- **Supervisor of Elections:** For FY24, the Supervisor of Elections (SOE) submitted a budget request of \$6,381,842, including a contingency request of \$10,000, reflecting an increase of 38.47% over the FY23 Adopted Budget. Personnel Services increased 31.57% and Operating increased 28.08%. Capital Outlay request of \$476,535 provides funding for a forklift, scanners, and tabulators, along with IT software and network additions. The FY24 request incorporates costs associated with the activities for the Presidential Preference Primary to be held in March of 2024, the Primary Election to be held in August of 2024 as well as beginning preparation for the General Election which will be occurring in November of 2024; the SOE will be preparing for a record number of voter participation. Additional personnel and operating costs are needed to comply

with the rapid growth and the many new voting requirements placed on all Supervisors of Elections by the Florida Legislature during the past two years. These requirements include the canceling of all mail ballots at the end of each election cycle and the requirement to conduct list maintenance every year.

In addition, included in the General Fund are costs that are not included in the Supervisor of Election's budget submittal including overhead, Property & Liability insurance, and building maintenance costs. The only other **changes between the Recommended and Tentative Budgets were to Overhead allocations and Property & Liability insurance.** Overall, the FY24 General Fund budget totals \$6,890,460.

- **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 FY24 to the Florida Department of Revenue of \$17,029,839 (of which \$12,207,242 is in General Fund), and to the Board by the required August 1st deadline. As a result, the Tentative Budget reflects the FY24 request. Also included in the General Fund are expenses related to insurance, building maintenance, postage, and intergovernmental radio. Overall, the TC's Personnel Services increased 7.68% due to the inclusion of a salary increase. Operating expense requests increased 13.63% or \$300,653 and include funding for Rentals and Leases for office space at the BVL location. The request for Capital Outlay increased to \$1,845,000 for facility renovations, office equipment, and software. The office continues to have additional services added by the State which are managed with as little increase as possible. The overall FY24 Budget totals \$12,878,860.

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.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
9111 - Clerk Of The Circuit Court			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 319,650	\$ 465,152	\$ 145,502
Subtotal:	\$ 319,650	\$ 465,152	\$ 145,502
Transfers Out	\$ 3,671,808	\$ 3,671,808	\$ 0
EXPENDITURES TOTAL:	\$ 3,991,458	\$ 4,136,960	\$ 145,502

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
9121 - Supervisor Of Elections			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 18,705	\$ 25,427	\$ 6,722
Subtotal:	\$ 18,705	\$ 25,427	\$ 6,722
Transfers Out	\$ 6,371,842	\$ 6,371,842	\$ 0
Reserves - Assigned	\$ 10,000	\$ 10,000	\$ 0
EXPENDITURES TOTAL:	\$ 6,400,547	\$ 6,407,269	\$ 6,722

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FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
9131 - Tax Collector			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 11,728,099	\$ 12,442,181	\$ 714,082
Subtotal:	\$ 11,728,099	\$ 12,442,181	\$ 714,082
Transfers Out	\$ 20,007	\$ 20,007	\$ 0
EXPENDITURES TOTAL:	\$ 11,748,106	\$ 12,462,188	\$ 714,082

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
9141 - Property Appraiser			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 165,745	\$ 171,004	\$ 5,259
Subtotal:	\$ 165,745	\$ 171,004	\$ 5,259
Transfers Out	\$ 7,431,892	\$ 7,421,945	\$(9,947)
EXPENDITURES TOTAL:	\$ 7,597,637	\$ 7,592,949	\$(4,688)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
9151 - Sheriff			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 2,431,093	\$ 2,201,637	\$(229,456)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,431,093	\$ 2,201,637	\$(229,456)
Transfers Out	\$ 102,812,965	\$ 99,811,793	\$(3,001,172)
EXPENDITURES TOTAL:	\$ 105,244,058	\$ 102,013,430	\$(3,230,628)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	278,125	293,583	293,583	293,583	426,167	132,584
5490502 - OH-Property & Liability Insuranc	45,462	26,067	26,067	26,067	38,985	12,918
Operating Expenses:	\$323,587	\$319,650	\$319,650	\$319,650	\$465,152	\$145,502
Transfers Out:						
5910701 - Transfer Out Clerk of Court	2,721,888	3,440,829	3,440,829	3,440,829	3,671,808	230,979
Transfers Out:	\$2,721,888	\$3,440,829	\$3,440,829	\$3,440,829	\$3,671,808	\$230,979
TOTAL EXPENDITURES:	\$3,045,475	\$3,760,479	\$3,760,479	\$3,760,479	\$4,136,960	\$376,481

9121 - SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	26,196	17,180	17,180	17,180	23,296	6,116
5490502 - OH-Property & Liability Insuranc	4,282	1,525	1,525	1,525	2,131	606
Operating Expenses:	\$30,478	\$18,705	\$18,705	\$18,705	\$25,427	\$6,722
Transfers Out:						
5910702 - Transfers Out-Supr Elections	4,115,895	4,598,808	4,610,949	4,295,372	6,371,842	1,773,034
Transfers Out:	\$4,115,895	\$4,598,808	\$4,610,949	\$4,295,372	\$6,371,842	\$1,773,034
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:	\$4,146,373	\$4,627,513	\$4,639,654	\$4,314,077	\$6,407,269	\$1,779,756

9131 - TAX COLLECTOR

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	8,536,467	11,603,428	11,603,428	9,816,710	12,201,487	598,059
5320000 - Accounting & Auditing Svcs	1,760	0	0	0	0	0
5420000 - Freight & Postage Services	55,500	50,000	50,000	64,000	50,000	0
5450000 - Insurance	58,581	68,582	68,582	68,582	174,712	106,130
5490502 - OH-Property & Liability Insuranc	9,576	6,089	6,089	6,089	15,982	9,893
Operating Expenses:	\$8,661,884	\$11,728,099	\$11,728,099	\$9,955,381	\$12,442,181	\$714,082
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	17,884	18,562	18,562	18,562	20,007	1,445
Transfers Out:	\$17,884	\$18,562	\$18,562	\$18,562	\$20,007	\$1,445
TOTAL EXPENDITURES:	\$8,679,768	\$11,746,661	\$11,746,661	\$9,973,943	\$12,462,188	\$715,527

9141 - PROPERTY APPRAISER

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	142,754	130,000	130,000	93,000	130,000	0
5450000 - Insurance	28,865	32,830	32,830	32,830	37,567	4,737
5490502 - OH-Property & Liability Insuranc	4,718	2,915	2,915	2,915	3,437	522
Operating Expenses:	\$176,337	\$165,745	\$165,745	\$128,745	\$171,004	\$5,259
Transfers Out:						
5910704 - Transfers out-Property Appr	6,688,842	6,988,194	6,988,194	7,004,722	7,421,945	433,751
Transfers Out:	\$6,688,842	\$6,988,194	\$6,988,194	\$7,004,722	\$7,421,945	\$433,751
TOTAL EXPENDITURES:	\$6,865,180	\$7,153,939	\$7,153,939	\$7,133,467	\$7,592,949	\$439,010

9151 - SHERIFF

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	611,006	2,232,837	2,232,837	2,232,837	2,017,115	-215,722
5490502 - OH-Property & Liability Insuranc	99,875	198,256	198,256	198,256	184,522	-13,734
Operating Expenses:	\$710,881	\$2,431,093	\$2,431,093	\$2,431,093	\$2,201,637	-\$229,456
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	509,888	594,467	594,467	594,467	646,242	51,775
5910705 - Transfers out-Sheriff	84,409,011	92,215,978	92,215,978	92,035,978	99,165,551	6,949,573
Transfers Out:	\$84,918,899	\$92,810,445	\$92,810,445	\$92,630,445	\$99,811,793	\$7,001,348
TOTAL EXPENDITURES:	\$85,629,780	\$95,241,538	\$95,241,538	\$95,061,538	\$102,013,430	\$6,771,892

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).

REVENUE

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.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
CORRECTIONS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 42,376,271	\$ 42,641,731	\$ 265,460
Operating Expenses	\$ 11,936,837	\$ 12,293,060	\$ 356,223
Capital Outlay	\$ 54,663	\$ 54,663	\$ 0
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 54,367,771	\$ 54,989,454	\$ 621,683
Transfers Out	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 54,367,771	\$ 54,989,454	\$ 621,683

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	19,171,707	25,844,138	25,844,138	18,099,301	25,645,815	-198,323
5120002 - Disaster Relief	60,466	0	0	179,693	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5126000 - Other Salary	188,000	0	0	0	0	0
5130000 - Other Salaries & Wages	97,079	0	0	54,370	0	0
5130001 - Vacancy Factor	0	-427,865	-427,865	0	-472,674	-44,809
5140000 - Overtime	2,578,636	708,000	708,000	2,527,579	658,000	-50,000
5140003 - Overtime- Disaster Relief	9,208	0	0	28,775	0	0
5150010 - Uniform Allowance	29,411	75,000	75,000	29,325	60,600	-14,400
5150020 - FTO Training	31,470	30,000	30,000	29,185	45,000	15,000
5150035 - Educ Incentive Corrections	87,991	91,572	91,572	71,348	91,572	0
5150300 - Class C Meals	220	0	0	17	0	0
5160000 - Compensated Annual Leave	1,011,158	0	0	932,288	0	0
5160010 - Compensated Ann Leave Payoff	150,079	0	0	200,454	0	0
5160020 - Compensated Admin Leave	47,673	0	0	52,366	0	0
5170000 - Compensated Sick Leave	684,742	0	0	651,026	0	0
5170010 - Compensated Sick Leave Payoff	70,524	0	0	155,448	0	0
5170020 - Sick Bank Leave	9,942	0	0	22,514	0	0
5210000 - Fica Taxes	1,776,386	1,870,242	1,870,242	1,687,318	2,066,303	196,061
5220000 - Retirement Contributions	4,847,170	4,993,410	4,993,410	5,094,526	6,501,086	1,507,676
5230000 - Health Insurance	4,199,295	6,364,400	6,364,400	4,078,132	6,802,349	437,949
5231000 - Life Insurance	18,032	24,310	24,310	18,856	26,778	2,468
5232000 - Dental Insurance	102,739	134,400	134,400	96,302	136,471	2,071
5233000 - Lt Disability Insurance	28,301	37,652	37,652	28,570	41,620	3,968
5233100 - St Disability Insurance	50,613	67,302	67,302	42,411	74,316	7,014
5240000 - Workers' Compensation	720,859	775,720	775,720	698,590	781,746	6,026
5250000 - Unemployment Compensation	3,657	0	0	13,548	0	0
5270000 - Community Service Leave	0	0	0	45	0	0
Personnel Services:	\$35,975,356	\$40,771,030	\$40,771,030	\$34,791,987	\$42,641,731	\$1,870,701
Operating Expenses:						
5310000 - Professional Services	1,437,714	617,396	617,396	1,138,737	667,396	50,000
5310006 - Legal Fees	39,638	90,000	90,000	44,387	110,000	20,000
5314000 - Medical Svcs	942,146	1,076,295	1,076,295	686,441	1,076,295	0
5340000 - Other Contractual Services	2,699,912	4,459,996	4,459,994	2,558,901	4,698,619	238,623
5340002 - Other Contr Svcs Pre Booking	1,578,065	1,476,295	1,476,295	529,583	1,476,295	0
5340008 - Other Contractual Svc- Auction	306	0	0	0	0	0
5400000 - Travel And Per Diem	39,811	60,500	60,500	32,030	70,500	10,000
5410000 - Communications	38,734	88,647	82,002	32,659	43,378	-45,269
5420000 - Freight & Postage Services	11,682	12,200	12,200	6,664	11,250	-950
5430000 - Utility Services	8,679	9,636	9,636	6,744	10,502	866
5440000 - Rentals And Leases	34,142	48,624	48,624	40,362	57,298	8,674
5450000 - Insurance	338,421	770,872	770,872	770,872	992,653	221,781
5460000 - Repair & Maintenance Svcs	131,087	102,550	94,550	13,925	100,379	-2,171
5460010 - Repairs & Maint Software	0	0	16,000	15,929	0	0
5462000 - Rep & Maint-automotive	17,576	37,897	37,897	20,004	4,000	-33,897
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	18,897	18,897
5462200 - Repair & Maint-Auto Direct	0	0	0	0	15,000	15,000
5470000 - Printing And Binding	42,374	37,500	37,500	35,872	46,500	9,000

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	146	0	0	1,200	0	0
5490011 - Cash over/shorts	1	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	50	0	0	0	0	0
5490501 - OH-Workers' Compensation	89,869	134,808	134,808	134,808	150,565	15,757
5490502 - OH-Property & Liability Insurance	55,317	68,446	68,446	68,446	90,806	22,360
5490503 - OH-Dental Insurance	31,837	34,379	34,379	34,379	35,822	1,443
5490504 - OH-Health Insurance	100,347	143,684	143,684	143,684	127,368	-16,316
5490505 - OH-Life/AD&D, STD, LTD	20,956	25,593	25,593	25,593	29,188	3,595
5490509 - OH-Fleet Oversight	7,052	7,372	7,372	7,372	4,437	-2,935
5490510 - OH-Fleet Maint	0	8,103	8,103	8,103	3,434	-4,669
5490511 - OH-Fleet Fuel	15,308	0	0	0	9,204	9,204
5511000 - Office Supplies	158,912	172,002	172,002	142,971	178,457	6,455
5512000 - Office Equipment	73,904	109,067	109,067	97,330	26,600	-82,467
5520000 - Operating Supplies	283,072	403,783	418,365	238,758	596,761	192,978
5520010 - Computer Software	326	0	0	6,716	0	0
5520020 - Computer Hardware, Non-Capital	37,909	17,000	17,000	21,743	0	-17,000
5520200 - Ammunition	6,675	36,350	36,350	8,563	45,000	8,650
5521000 - Gas & Oil	46,825	60,169	60,169	6,287	43,601	-16,568
5521005 - Gas & Oil-Direct	5,474	0	0	1,163	5,474	5,474
5522000 - Chemicals	59,341	133,000	133,000	48,807	103,000	-30,000
5522500 - Food	1,059	0	0	0	0	0
5524000 - Oper Supp-miscellaneous	308,035	387,000	387,000	381,562	457,000	70,000
5526000 - Clothing	67,845	152,300	152,300	124,854	202,300	50,000
5528000 - Medicine	425,427	601,000	601,000	400,040	601,000	0
5540000 - Books,pubs,subs & Memberships	14,540	32,300	32,300	20,623	18,265	-14,035
5541000 - Registration Fees	35,496	58,000	58,000	57,095	61,800	3,800
5550000 - Training	1,590	56,000	127,956	13,608	104,016	48,016
5551002 - Reimbursements LSSI Security	-21,704	0	0	0	0	0
Operating Expenses:	\$9,185,899	\$11,528,764	\$11,616,655	\$7,926,813	\$12,293,060	\$764,296
Capital Outlay:						
5640000 - Machinery & Equipment	37,217	39,663	40,013	0	54,663	15,000
5643000 - Computers/Office Automat Equip	0	0	6,645	0	0	0
Capital Outlay:	\$37,217	\$39,663	\$46,658	\$0	\$54,663	\$15,000
TOTAL EXPENDITURES:	\$45,198,472	\$52,339,457	\$52,434,343	\$42,718,800	\$54,989,454	\$2,649,997

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 General Fund.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
COUNTY ATTORNEY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,300,692	\$ 1,303,067	\$ 2,375
Operating Expenses	\$ 800,181	\$ 801,503	\$ 1,322
Subtotal:	\$ 2,100,873	\$ 2,104,570	\$ 3,697
EXPENDITURES TOTAL:	\$ 2,100,873	\$ 2,104,570	\$ 3,697

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	689,213	760,278	788,015	652,888	850,319	90,041
5122000 - Car Allowance	7,475	7,800	7,800	6,825	7,800	0
5123000 - Exec Insurance Supplemental	4,310	0	0	4,355	0	0
5126000 - Other Salary	4,250	0	0	0	0	0
5130001 - Vacancy Factor	0	-13,305	-13,305	0	-14,881	-1,576
5150300 - Class C Meals	16	0	0	0	0	0
5160000 - Compensated Annual Leave	19,759	0	0	24,064	0	0
5160010 - Compensated Ann Leave Payoff	10,587	0	0	15,175	0	0
5160020 - Compensated Admin Leave	15,669	0	0	12,388	0	0
5170000 - Compensated Sick Leave	11,735	0	0	1,834	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,145	0	0
5210000 - Fica Taxes	52,074	58,160	60,282	50,427	65,051	6,891
5220000 - Retirement Contributions	167,820	178,647	181,950	199,273	234,795	56,148
5230000 - Health Insurance	108,604	121,108	134,352	113,620	152,048	30,940
5231000 - Life Insurance	714	772	800	718	863	91
5232000 - Dental Insurance	2,213	2,296	2,487	2,112	2,680	384
5233000 - Lt Disability Insurance	1,092	1,168	1,212	1,053	1,298	130
5233100 - St Disability Insurance	1,787	1,908	1,988	1,430	2,128	220
5240000 - Workers' Compensation	1,065	1,011	1,055	942	966	-45
Personnel Services:	\$1,098,384	\$1,119,843	\$1,166,636	\$1,091,250	\$1,303,067	\$183,224
Operating Expenses:						
5310000 - Professional Services	1,500	0	0	8,998	0	0
5310006 - Legal Fees	380,702	750,000	750,000	143,365	750,000	0
5330000 - Court Reporter Svcs	0	200	200	0	0	-200
5400000 - Travel And Per Diem	3,996	8,000	8,000	4,020	7,000	-1,000
5410000 - Communications	1,746	1,800	1,800	1,216	1,800	0
5420000 - Freight & Postage Services	633	500	500	633	700	200
5450000 - Insurance	4,272	5,743	5,743	5,743	6,889	1,146
5460000 - Repair & Maintenance Svcs	233	500	500	0	0	-500
5470000 - Printing And Binding	116	200	200	88	0	-200
5490000 - Oth Current Chgs & Obligations	1,422	500	500	0	0	-500
5490501 - OH-Workers' Compensation	1,561	2,128	2,128	2,128	2,704	576
5490502 - OH-Property & Liability Insurance	698	510	510	510	630	120
5490503 - OH-Dental Insurance	553	546	546	546	648	102
5490504 - OH-Health Insurance	1,743	2,282	2,282	2,282	2,304	22
5490505 - OH-Life/AD&D, STD, LTD	364	406	406	406	528	122
5511000 - Office Supplies	3,866	4,000	4,000	4,338	5,000	1,000
5512000 - Office Equipment	0	100	100	0	0	-100
5520000 - Operating Supplies	1,423	2,000	2,000	876	3,300	1,300
5540000 - Books,pubs,subs & Memberships	17,411	17,000	17,000	13,685	17,000	0
5541000 - Registration Fees	2,047	3,000	3,000	3,003	3,000	0
Operating Expenses:	\$424,286	\$799,415	\$799,415	\$191,838	\$801,503	\$2,088
TOTAL EXPENDITURES:	\$1,522,670	\$1,919,258	\$1,966,051	\$1,283,088	\$2,104,570	\$185,312

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 traffic violations.
- Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs.
- 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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
COURT ADMINISTRATION			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,351,286	\$ 1,360,824	\$ 9,538
Operating Expenses	\$ 834,408	\$ 878,823	\$ 44,415
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,185,694	\$ 2,239,647	\$ 53,953
EXPENDITURES TOTAL:	\$ 2,185,694	\$ 2,239,647	\$ 53,953

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	546,742	870,925	870,925	634,469	919,988	49,063
5126000 - Other Salary	20,875	0	0	0	0	0
5130000 - Other Salaries & Wages	11,542	0	0	15,868	0	0
5130001 - Vacancy Factor	0	-15,246	-15,246	0	-16,101	-855
5140000 - Overtime	118	100	100	41	100	0
5160000 - Compensated Annual Leave	33,381	0	0	35,747	0	0
5160010 - Compensated Ann Leave Payoff	5,829	0	0	1,120	0	0
5160020 - Compensated Admin Leave	809	0	0	956	0	0
5170000 - Compensated Sick Leave	30,169	0	0	27,330	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,818	0	0
5210000 - Fica Taxes	47,003	66,632	66,632	53,127	70,385	3,753
5220000 - Retirement Contributions	68,801	98,692	98,692	85,357	118,605	19,913
5230000 - Health Insurance	163,711	255,826	255,826	188,174	255,733	-93
5231000 - Life Insurance	579	841	841	725	886	45
5232000 - Dental Insurance	4,044	5,356	5,356	4,564	5,918	562
5233000 - Lt Disability Insurance	910	1,324	1,324	1,098	1,399	75
5233100 - St Disability Insurance	1,641	2,398	2,398	1,645	2,530	132
5240000 - Workers' Compensation	1,036	1,392	1,392	1,145	1,381	-11
5250000 - Unemployment Compensation	10	0	0	3,300	0	0
Personnel Services:	\$937,199	\$1,288,240	\$1,288,240	\$1,056,485	\$1,360,824	\$72,584
Operating Expenses:						
5340000 - Other Contractual Services	72,680	145,600	145,600	54,458	149,000	3,400
5400000 - Travel And Per Diem	1,571	10,876	10,876	8,309	7,400	-3,476
5410000 - Communications	14,582	17,000	17,000	10,346	12,600	-4,400
5420000 - Freight & Postage Services	3,319	5,450	5,450	3,083	5,000	-450
5440000 - Rentals And Leases	27,308	34,160	34,160	25,769	34,560	400
5450000 - Insurance	69,695	10,685	10,685	10,685	80,088	69,403
5460000 - Repair & Maintenance Svcs	24,418	28,350	28,350	23,379	28,350	0
5470000 - Printing And Binding	871	800	800	631	800	0
5490000 - Oth Current Chgs & Obligations	0	62,787	87,168	0	70,539	7,752
5490501 - OH-Workers' Compensation	3,814	5,964	5,964	5,964	6,632	668
5490502 - OH-Property & Liability Insurance	11,394	6,706	6,706	6,706	7,325	619
5490503 - OH-Dental Insurance	1,349	1,404	1,404	1,404	1,458	54
5490504 - OH-Health Insurance	4,265	5,868	5,868	5,868	5,184	-684
5490505 - OH-Life/AD&D, STD, LTD	1,274	1,044	1,044	1,044	1,188	144
5490509 - OH-Fleet Oversight	164	0	0	0	0	0
5490511 - OH-Fleet Fuel	356	0	0	0	0	0
5490900 - Other Current Charges-courts	0	401,227	452,797	0	430,524	29,297
5511000 - Office Supplies	6,976	9,625	9,625	4,301	9,965	340
5512000 - Office Equipment	368	0	0	0	0	0
5520000 - Operating Supplies	11,463	7,825	7,825	8,536	12,525	4,700
5520020 - Computer Hardware, Non-Capital	1,225	0	0	0	0	0
5522500 - Food	767	1,550	1,550	689	1,850	300
5540000 - Books,pubs,subs & Memberships	7,625	9,155	9,155	3,976	9,260	105
5541000 - Registration Fees	2,933	4,695	4,695	4,663	4,375	-320
5550000 - Training	0	200	200	478	200	0
Operating Expenses:	\$268,414	\$770,971	\$846,922	\$180,290	\$878,823	\$107,852

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
TOTAL EXPENDITURES:	\$1,205,613	\$2,059,211	\$2,135,162	\$1,236,774	\$2,239,647	\$180,436

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.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
DEBT SERVICE			
PROJECTED EXPENDITURES			
Debt Service	\$ 2,469,003	\$ 2,469,003	\$ 0
Subtotal:	\$ 2,469,003	\$ 2,469,003	\$ 0
Reserves - Debt	\$ 663,276	\$ 663,276	\$ 0
EXPENDITURES TOTAL:	\$ 3,132,279	\$ 3,132,279	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,656,902	2,140,904	2,140,904	1,758,227	2,384,879	243,975
5720000 - Interest	135,592	120,071	120,071	100,104	84,124	-35,947
Debt Service:	\$1,792,494	\$2,260,975	\$2,260,975	\$1,858,331	\$2,469,003	\$208,028
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	559,262	559,262	0	663,276	104,014
Reserves - Debt:	\$0	\$559,262	\$559,262	\$0	\$663,276	\$104,014
	146,514	0	0	0	0	0
	4,421	0	0	0	0	0
	\$150,935	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,943,429	\$2,820,237	\$2,820,237	\$1,858,331	\$3,132,279	\$312,042

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.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
EMERGENCY MANAGEMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 535,177	\$ 554,945	\$ 19,768
Operating Expenses	\$ 250,334	\$ 277,801	\$ 27,467
Capital Outlay	\$ 8,200	\$ 8,200	\$ 0
Subtotal:	\$ 793,711	\$ 840,946	\$ 47,235
EXPENDITURES TOTAL:	\$ 793,711	\$ 840,946	\$ 47,235

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	269,352	325,491	325,491	186,175	363,539	38,048
5120002 - Disaster Relief	8,366	0	0	22,609	0	0
5126000 - Other Salary	4,898	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,717	-5,717	0	-6,382	-665
5140000 - Overtime	0	1,200	1,200	0	1,200	0
5150300 - Class C Meals	5	0	0	0	0	0
5160000 - Compensated Annual Leave	23,153	0	0	14,308	0	0
5160010 - Compensated Ann Leave Payoff	1,888	0	0	11,487	0	0
5160020 - Compensated Admin Leave	8,920	0	0	5,103	0	0
5170000 - Compensated Sick Leave	11,181	0	0	3,852	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	12,035	0	0
5210000 - Fica Taxes	23,735	24,993	24,993	17,615	27,902	2,909
5220000 - Retirement Contributions	55,721	60,858	60,858	48,608	76,821	15,963
5230000 - Health Insurance	45,988	48,838	48,838	43,112	87,979	39,141
5231000 - Life Insurance	302	332	332	233	372	40
5232000 - Dental Insurance	1,085	1,064	1,064	873	1,375	311
5233000 - Lt Disability Insurance	477	519	519	352	576	57
5233100 - St Disability Insurance	851	921	921	515	1,016	95
5240000 - Workers' Compensation	519	522	522	394	547	25
Personnel Services:	\$456,441	\$459,021	\$459,021	\$367,272	\$554,945	\$95,924
Operating Expenses:						
5310000 - Professional Services	1,137	1,246	1,246	6,681	1,768	522
5340000 - Other Contractual Services	15,075	15,480	15,480	15,480	16,255	775
5340008 - Other Contractual Svc- Auction	118	0	0	0	0	0
5400000 - Travel And Per Diem	3,230	4,500	4,500	4,593	2,400	-2,100
5410000 - Communications	10,498	8,568	8,568	6,917	8,180	-388
5420000 - Freight & Postage Services	266	300	50	505	300	0
5430000 - Utility Services	5,013	5,200	5,200	4,151	6,000	800
5440000 - Rentals And Leases	5,236	70,488	70,488	64,083	72,375	1,887
5450000 - Insurance	10,962	15,705	15,705	15,705	26,352	10,647
5460000 - Repair & Maintenance Svcs	46,705	62,651	55,097	31,699	19,441	-43,210
5460010 - Repairs & Maint Software	15,360	0	0	15,360	33,430	33,430
5462000 - Rep & Maint-automotive	490	6,361	6,361	4,615	0	-6,361
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	4,500	4,500
5470000 - Printing And Binding	3,451	4,000	4,000	3,433	4,000	0
5480000 - Promotional Activities	2,472	3,000	3,000	1,286	3,000	0
5490000 - Oth Current Chgs & Obligations	687	19,000	19,000	0	0	-19,000
5490501 - OH-Workers' Compensation	936	1,290	1,290	1,290	1,451	161
5490502 - OH-Property & Liability Insurance	1,792	1,394	1,394	1,394	2,411	1,017
5490503 - OH-Dental Insurance	332	332	332	332	348	16
5490504 - OH-Health Insurance	1,045	1,385	1,385	1,385	1,236	-149
5490505 - OH-Life/AD&D, STD, LTD	220	246	246	246	284	38
5490509 - OH-Fleet Oversight	2,952	3,880	3,880	3,880	3,413	-467
5490510 - OH-Fleet Maint	0	1,139	1,139	1,139	10,302	9,163
5490511 - OH-Fleet Fuel	6,408	0	0	0	7,080	7,080
5511000 - Office Supplies	3,610	7,040	7,040	5,884	7,050	10
5512000 - Office Equipment	290	500	500	7,703	5,300	4,800
5520000 - Operating Supplies	2,671	6,500	6,500	2,862	6,500	0

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520010 - Computer Software	417	1,000	1,000	1,788	2,670	1,670
5521000 - Gas & Oil	2,053	3,500	3,500	2,757	3,500	0
5521005 - Gas & Oil-Direct	1,883	4,000	4,000	87	4,000	0
5522500 - Food	918	0	0	3,925	1,500	1,500
5526000 - Clothing	1,192	0	0	1,349	500	500
5540000 - Books,pubs,subs & Memberships	2,438	2,130	2,130	1,413	1,145	-985
5541000 - Registration Fees	3,545	2,060	2,060	1,675	1,110	-950
5550000 - Training	284	15,000	15,000	2,000	20,000	5,000
Operating Expenses:	\$153,686	\$267,895	\$260,091	\$215,616	\$277,801	\$9,906
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	7,804	7,804	8,200	8,200
Capital Outlay:	\$0	\$0	\$7,804	\$7,804	\$8,200	\$8,200
TOTAL EXPENDITURES:	\$610,127	\$726,916	\$726,916	\$590,692	\$840,946	\$114,030

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

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

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

- **Operating Expenditures were adjusted primarily due to increases in Travel and Per Diem**

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
FINANCE			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,299,828	\$ 1,336,457	\$ 36,629
Operating Expenses	\$ 64,315	\$ 78,309	\$ 13,994
Capital Outlay	\$ 3,000	\$ 3,000	\$ 0
Subtotal:	\$ 1,367,143	\$ 1,417,766	\$ 50,623
EXPENDITURES TOTAL:	\$ 1,367,143	\$ 1,417,766	\$ 50,623

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	683,970	886,998	989,013	652,751	936,064	49,066
5120002 - Disaster Relief	2,341	0	0	2,211	0	0
5120040 - Reduction In Force Pay	0	0	0	4,944	0	0
5122000 - Car Allowance	263	0	0	88	0	0
5122001 - Cell Phone Allowance	56	0	0	19	0	0
5124000 - Exec Deferred Compensation	326	0	0	124	0	0
5126000 - Other Salary	9,500	0	0	0	0	0
5130001 - Vacancy Factor	0	-15,549	-16,638	0	-16,408	-859
5140000 - Overtime	324	1,500	1,500	20	1,500	0
5160000 - Compensated Annual Leave	30,256	0	0	34,930	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	6,571	0	0
5160020 - Compensated Admin Leave	10,084	0	0	11,751	0	0
5170000 - Compensated Sick Leave	12,121	0	0	16,888	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	10,506	0	0
5210000 - Fica Taxes	55,603	67,969	75,773	54,690	71,723	3,754
5220000 - Retirement Contributions	99,541	139,490	151,640	103,404	137,510	-1,980
5230000 - Health Insurance	123,445	179,752	206,588	139,036	195,473	15,721
5231000 - Life Insurance	711	902	1,006	743	951	49
5232000 - Dental Insurance	2,970	3,619	4,193	2,977	4,064	445
5233000 - Lt Disability Insurance	1,111	1,415	1,579	1,125	1,501	86
5233100 - St Disability Insurance	1,950	2,454	2,749	1,646	2,673	219
5240000 - Workers' Compensation	1,192	1,420	1,584	1,175	1,406	-14
5270000 - Community Service Leave	0	0	0	1,278	0	0
Personnel Services:	\$1,035,766	\$1,269,970	\$1,418,987	\$1,046,877	\$1,336,457	\$66,487
Operating Expenses:						
5310000 - Professional Services	37	0	0	0	0	0
5340000 - Other Contractual Services	6,500	10,000	10,000	7,664	10,000	0
5400000 - Travel And Per Diem	47	400	400	591	12,250	11,850
5420000 - Freight & Postage Services	1,171	1,500	1,500	919	1,500	0
5440000 - Rentals And Leases	2,478	3,960	3,960	2,097	3,960	0
5450000 - Insurance	6,868	8,387	8,387	8,387	11,638	3,251
5460000 - Repair & Maintenance Svcs	200	0	0	0	0	0
5462000 - Rep & Maint-automotive	0	300	300	0	300	0
5470000 - Printing And Binding	652	600	600	2,255	700	100
5490000 - Oth Current Chgs & Obligations	0	1,200	1,200	1,030	1,200	0
5490501 - OH-Workers' Compensation	2,364	3,708	4,012	3,708	4,495	787
5490502 - OH-Property & Liability Insurance	1,123	745	745	745	1,065	320
5490503 - OH-Dental Insurance	838	952	1,030	952	1,077	125
5490504 - OH-Health Insurance	2,639	3,978	4,304	3,978	3,830	-148
5490505 - OH-Life/AD&D, STD, LTD	551	708	766	708	878	170
5490509 - OH-Fleet Oversight	164	194	194	194	171	-23
5490511 - OH-Fleet Fuel	356	0	0	0	354	354
5511000 - Office Supplies	8,048	8,000	8,000	3,417	8,000	0
5520000 - Operating Supplies	1,709	9,000	9,000	8,175	13,000	4,000
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	1,562	1,941	1,941	1,110	1,941	0
5541000 - Registration Fees	812	1,750	1,750	830	1,750	0

DEPARTMENT SUMMARY - FINANCE

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$38,120	\$57,523	\$58,289	\$46,760	\$78,309	\$20,786
Capital Outlay:						
5600000 - Capital Outlay	0	5,000	5,000	0	3,000	-2,000
Capital Outlay:	\$0	\$5,000	\$5,000	\$0	\$3,000	-\$2,000
TOTAL EXPENDITURES:	\$1,073,886	\$1,332,493	\$1,482,276	\$1,093,637	\$1,417,766	\$85,273

DEPARTMENT SUMMARY – FINANCIAL & ADMINISTRATIVE PROJECTS

TRENDS & ISSUES

The purpose of this cost center (1200) is to capture capital projects for various General Fund departments. There are no new projects or carry forwards requested for FY24.

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
FINANCIAL & ADMINISTRATIVE PROJECT			
PROJECTED EXPENDITURES			
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 - FINANCIAL & ADMINISTRATIVE PROJECTS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5610000 - Land	393,300	0	0	0	0	0
5620000 - Buildings	3,149,887	0	0	0	0	0
5650000 - Construction In Progress	24,475	70,047	69,822	1,500	0	-70,047
Capital Outlay:	\$3,567,662	\$70,047	\$69,822	\$1,500	\$0	-\$70,047
TOTAL EXPENDITURES:	\$3,567,662	\$70,047	\$69,822	\$1,500	\$0	-\$70,047

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 CARES Replacement funding (cost centers 1214, 1215, 1216, 1217).

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

- **Operating Expenses increased due to an increase for the Juvenile Justice Share based on updated amounts from the Florida Department of Juvenile Justice, which was partially offset by Property & Liability Insurance adjustments**

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
GENERAL GOVERNMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 438,167	\$ 438,375	\$ 208
Operating Expenses	\$ 7,296,002	\$ 7,428,982	\$ 132,980
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 35,000	\$ 35,000	\$ 0
Subtotal:	\$ 7,769,169	\$ 7,902,357	\$ 133,188
EXPENDITURES TOTAL:	\$ 7,769,169	\$ 7,902,357	\$ 133,188

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	492,944	492,944	4,115	345,847	-147,097
5120002 - Disaster Relief	570	0	0	0	0	0
5130001 - Vacancy Factor	0	0	0	0	-6,052	-6,052
5160000 - Compensated Annual Leave	0	0	0	726	0	0
5210000 - Fica Taxes	42	0	0	356	26,458	26,458
5220000 - Retirement Contributions	0	0	0	1,671	60,642	60,642
5230000 - Health Insurance	0	0	0	699	9,602	9,602
5231000 - Life Insurance	0	0	0	5	348	348
5232000 - Dental Insurance	0	0	0	10	135	135
5233000 - Lt Disability Insurance	0	0	0	8	393	393
5233100 - St Disability Insurance	0	0	0	9	484	484
5240000 - Workers' Compensation	1	0	0	8	518	518
5250000 - Unemployment Compensation	138	0	0	0	0	0
Personnel Services:	\$750	\$492,944	\$492,944	\$7,606	\$438,375	-\$54,569
Operating Expenses:						
5310000 - Professional Services	230,659	2,176,120	2,125,930	100,450	1,238,130	-937,990
5320000 - Accounting & Auditing Svcs	310,630	262,300	262,300	298,696	273,075	10,775
5340000 - Other Contractual Services	491,293	566,723	416,259	338,521	446,902	-119,821
5340008 - Other Contractual Svc- Auction	4,719	0	0	3,284	0	0
5420000 - Freight & Postage Services	2,536	0	0	0	0	0
5440000 - Rentals And Leases	121,146	5,400	5,400	7,632	5,400	0
5450000 - Insurance	0	84,266	84,266	84,266	18,607	-65,659
5470000 - Printing And Binding	1,288	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	3,660,265	5,075,493	4,933,926	4,169,191	5,278,639	203,146
5490001 - Other- Adm Costs CST	41,717	41,451	41,451	27,283	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	0	0	0	146	0	0
5490501 - OH-Workers' Compensation	6,033	15,790	15,790	15,790	17,409	1,619
5490502 - OH-Property & Liability Insurance	0	1,729	1,729	1,729	1,696	-33
5490503 - OH-Dental Insurance	1,575	3,986	3,986	3,986	4,547	561
5490504 - OH-Health Insurance	5,833	16,696	16,696	16,696	17,409	713
5490505 - OH-Life/AD&D, STD, LTD	1,091	2,940	2,940	2,940	3,329	389
5490509 - OH-Fleet Oversight	492	970	970	970	338	-632
5490510 - OH-Fleet Maint	0	0	0	0	72,116	72,116
5490511 - OH-Fleet Fuel	0	0	0	0	1,062	1,062
5511000 - Office Supplies	293	500	500	512	500	0
5512000 - Office Equipment	44,708	15,475	0	0	0	-15,475
5520020 - Computer Hardware, Non-Capital	0	21,916	0	0	0	-21,916
5540000 - Books,pubs,subs & Memberships	0	0	0	4,705	0	0
Operating Expenses:	\$4,924,278	\$8,300,127	\$7,920,515	\$5,076,798	\$7,428,982	-\$871,145
Capital Outlay:						
5640000 - Machinery & Equipment	0	22,101	0	0	0	-22,101
Capital Outlay:	\$0	\$22,101	\$0	\$0	\$0	-\$22,101
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	282,300	282,300	281,858	0	-282,300
5820000 - Aids To Private Organization	405,329	6,163,079	6,501,825	6,501,825	0	-6,163,079

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820001 - Aids To Private Organization-FQHC	46,750	0	0	0	0	0
5820002 - Aids to Private Organization-Park Pl	0	75,000	75,000	0	0	-75,000
5820005 - AIDS TO FOOD BANKS	481,460	30,841	30,841	830	0	-30,841
5820006 - Hope Center/Homeless Services Ne	49,346	0	0	0	0	0
5830000 - Other Grants and Aids	0	915,662	152,180	0	0	-915,662
5830003 - Rent Assistance	1,035,898	0	0	0	0	0
5830004 - Mortgage Assistance	1,922,751	0	0	4,706	0	0
5830005 - Utilities Assistance	310,788	0	0	2,556	0	0
5830006 - Community Events	5,943	35,000	35,000	7,891	35,000	0
Grants and Aids:	\$4,258,264	\$7,501,882	\$7,077,146	\$6,799,665	\$35,000	-\$7,466,882
Transfers Out:						
5910137 - Tran Out HOME Fund	943,187	0	0	0	0	0
Transfers Out:	\$943,187	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$10,126,479	\$16,317,054	\$15,490,605	\$11,884,069	\$7,902,357	-\$8,414,697

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

TRENDS & ISSUES

The Government Affairs office (1213) 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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
GOVERNMENT AFFAIRS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 351,743	\$ 352,450	\$ 707
Operating Expenses	\$ 740,873	\$ 740,821	\$(52)
Subtotal:	\$ 1,092,616	\$ 1,093,271	\$ 655
EXPENDITURES TOTAL:	\$ 1,092,616	\$ 1,093,271	\$ 655

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 - GOVERNMENT AFFAIRS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	447,136	320,650	320,650	295,805	233,987	-86,663
5120002 - Disaster Relief	178	0	0	178	0	0
5122000 - Car Allowance	3,450	3,600	3,600	3,150	7,200	3,600
5126000 - Other Salary	1,500	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,612	-5,612	0	-4,095	1,517
5160000 - Compensated Annual Leave	23,018	0	0	10,917	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	20,573	0	0
5160020 - Compensated Admin Leave	7,627	0	0	8,022	0	0
5170000 - Compensated Sick Leave	14,652	0	0	8,024	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	21,893	0	0
5210000 - Fica Taxes	37,240	24,530	24,530	27,606	17,900	-6,630
5220000 - Retirement Contributions	54,909	38,189	38,189	60,956	60,599	22,410
5230000 - Health Insurance	59,787	34,708	34,708	45,301	34,602	-106
5231000 - Life Insurance	470	325	325	330	237	-88
5232000 - Dental Insurance	1,469	984	984	1,010	670	-314
5233000 - Lt Disability Insurance	744	514	514	507	374	-140
5233100 - St Disability Insurance	1,279	890	890	734	625	-265
5240000 - Workers' Compensation	790	514	514	583	351	-163
Personnel Services:	\$654,249	\$419,292	\$419,292	\$505,591	\$352,450	-\$66,842
Operating Expenses:						
5310000 - Professional Services	475,529	299,200	299,200	215,932	340,000	40,800
5310006 - Legal Fees	188,674	260,000	260,000	141,256	260,000	0
5340000 - Other Contractual Services	80,000	80,000	80,000	80,000	80,000	0
5400000 - Travel And Per Diem	3,948	15,100	15,100	5,133	25,000	9,900
5410000 - Communications	837	1,000	1,000	310	1,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5440000 - Rentals And Leases	538	0	0	0	0	0
5450000 - Insurance	1,467	2,150	2,150	2,150	2,084	-66
5470000 - Printing And Binding	136	100	100	118	200	100
5490501 - OH-Workers' Compensation	892	912	912	912	676	-236
5490502 - OH-Property & Liability Insurance	240	191	191	191	191	0
5490503 - OH-Dental Insurance	316	234	234	234	162	-72
5490504 - OH-Health Insurance	996	978	978	978	576	-402
5490505 - OH-Life/AD&D, STD, LTD	208	174	174	174	132	-42
5511000 - Office Supplies	123	2,500	2,500	710	1,000	-1,500
5512000 - Office Equipment	0	300	300	0	500	200
5520000 - Operating Supplies	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	3,055	7,150	7,150	7,176	8,000	850
5541000 - Registration Fees	2,893	9,500	9,500	6,995	15,000	5,500
5550000 - Training	1,090	6,000	6,000	1,567	6,000	0
Operating Expenses:	\$760,942	\$685,789	\$685,789	\$463,837	\$740,821	\$55,032
TOTAL EXPENDITURES:	\$1,415,190	\$1,105,081	\$1,105,081	\$969,427	\$1,093,271	-\$11,810

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

TRENDS & ISSUES

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

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.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
HOUSING & COMMUNITY SERVICES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,774,097	\$ 1,786,136	\$ 12,039
Operating Expenses	\$ 14,090,292	\$ 14,143,269	\$ 52,977
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 22,095,192	\$ 22,095,192	\$ 0
Subtotal:	\$ 37,959,581	\$ 38,024,597	\$ 65,016
EXPENDITURES TOTAL:	\$ 37,959,581	\$ 38,024,597	\$ 65,016

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	895,025	1,175,374	1,175,374	810,036	1,240,779	65,405
5120002 - Disaster Relief	1,567	0	0	2,331	0	0
5120040 - Reduction In Force Pay	0	0	0	2,472	0	0
5122000 - Car Allowance	131	0	0	44	0	0
5122001 - Cell Phone Allowance	28	0	0	9	0	0
5124000 - Exec Deferred Compensation	163	0	0	62	0	0
5126000 - Other Salary	19,525	0	0	0	0	0
5130001 - Vacancy Factor	0	-20,649	-20,649	0	-21,796	-1,147
5140000 - Overtime	7,607	4,500	4,500	3,388	4,500	0
5140003 - Overtime- Disaster Relief	986	0	0	1,239	0	0
5150300 - Class C Meals	0	0	0	56	0	0
5160000 - Compensated Annual Leave	58,670	0	0	37,985	0	0
5160010 - Compensated Ann Leave Payoff	19,374	0	0	15,586	0	0
5160020 - Compensated Admin Leave	9,832	0	0	8,921	0	0
5170000 - Compensated Sick Leave	29,325	0	0	24,413	0	0
5170010 - Compensated Sick Leave Payoff	26,522	0	0	10,434	0	0
5210000 - Fica Taxes	79,546	90,258	90,258	67,629	95,263	5,005
5220000 - Retirement Contributions	146,217	172,783	172,783	135,198	204,095	31,312
5230000 - Health Insurance	167,562	253,078	253,078	157,762	245,672	-7,406
5231000 - Life Insurance	942	1,199	1,199	909	1,263	64
5232000 - Dental Insurance	4,418	6,116	6,116	4,434	6,604	488
5233000 - Lt Disability Insurance	1,486	1,885	1,885	1,380	1,989	104
5233100 - St Disability Insurance	2,644	3,349	3,349	2,019	3,496	147
5240000 - Workers' Compensation	4,362	4,339	4,339	3,074	4,271	-68
5250000 - Unemployment Compensation	0	0	0	3,300	0	0
5270000 - Community Service Leave	0	0	0	40	0	0
Personnel Services:	\$1,475,932	\$1,692,232	\$1,692,232	\$1,292,721	\$1,786,136	\$93,904
Operating Expenses:						
5310000 - Professional Services	52,200	66,360	66,360	49,648	66,360	0
5314000 - Medical Svcs	7,695,836	7,685,350	7,685,350	7,108,203	7,789,565	104,215
5314002 - Medical Svcs HCRA	77,338	100,000	100,000	20,751	100,000	0
5340000 - Other Contractual Services	1,570,985	1,607,344	1,607,344	814,310	1,611,833	4,489
5400000 - Travel And Per Diem	7,001	6,500	6,500	4,342	7,000	500
5410000 - Communications	77,443	168,619	168,619	99,377	169,919	1,300
5420000 - Freight & Postage Services	1,892	3,000	3,000	1,584	3,000	0
5440000 - Rentals And Leases	64,508	55,197	55,197	18,613	3,600	-51,597
5450000 - Insurance	39,341	46,709	46,709	46,709	88,826	42,117
5460000 - Repair & Maintenance Svcs	0	1,500	1,500	0	1,500	0
5462000 - Rep & Maint-automotive	726	500	500	0	500	0
5470000 - Printing And Binding	393	2,100	2,100	295	2,100	0
5480000 - Promotional Activities	0	2,500	2,500	1,438	5,500	3,000
5488000 - Promotional-ads/media Buys	3,707	7,500	7,500	1,277	9,000	1,500
5490000 - Oth Current Chgs & Obligations	209,251	968,272	1,176,620	202,798	4,226,620	3,258,348
5490501 - OH-Workers' Compensation	3,690	6,125	6,125	6,125	6,777	652
5490502 - OH-Property & Liability Insurance	6,431	4,147	4,147	4,147	8,125	3,978
5490503 - OH-Dental Insurance	1,307	1,572	1,572	1,572	1,624	52
5490504 - OH-Health Insurance	4,122	6,569	6,569	6,569	5,775	-794
5490505 - OH-Life/AD&D, STD, LTD	860	1,169	1,169	1,169	1,324	155

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490509 - OH-Fleet Oversight	1,804	1,940	1,940	1,940	1,707	-233
5490510 - OH-Fleet Maint	0	0	0	0	3,434	3,434
5490511 - OH-Fleet Fuel	3,916	0	0	0	3,540	3,540
5511000 - Office Supplies	11,685	7,700	7,700	5,998	7,700	0
5512000 - Office Equipment	2,500	300	300	0	300	0
5520000 - Operating Supplies	44,494	3,600	42,526	913	42,526	38,926
5520020 - Computer Hardware, Non-Capital	22,150	0	0	0	0	0
5521000 - Gas & Oil	309	2,500	2,500	0	2,000	-500
5540000 - Books,pubs,subs & Memberships	40	400	400	276	400	0
5541000 - Registration Fees	3,923	4,140	4,140	3,942	6,140	2,000
5550000 - Training	44	3,500	3,500	0	5,500	2,000
Operating Expenses:	\$9,907,896	\$10,765,113	\$11,012,387	\$8,401,995	\$14,182,195	\$3,417,082
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	3,000,000	0	0	0
5811000-Aids To Gov't Agencies	54,958	0	30,050	0	30,050	30,050
5820000 - Aids To Private Organization	2,762,441	20,549,940	20,588,252	2,256,632	22,049,940	1,500,000
5820004 - AIDS TO NON-PROFITS ORG	0	0	200,000	200,000	0	0
5830003 - Rent Assistance	0	0	43,252	20,817	0	0
5830005 - Utilities Assistance	0	45,252	2,000	1,488	45,252	0
Grants and Aids:	\$2,817,399	\$20,595,192	\$23,863,554	\$2,478,938	\$22,125,242	\$1,530,050
Transfers Out:						
5910705 - Transfers out-Sheriff	0	0	69,238	0	69,238	69,238
Transfers Out:	\$0	\$0	\$69,238	\$0	\$69,238	\$69,238
TOTAL EXPENDITURES:	\$14,201,227	\$33,052,537	\$36,637,411	\$12,173,654	\$38,162,811	\$5,110,274

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
HUMAN RESOURCES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 958,922	\$ 952,521	\$(6,401)
Operating Expenses	\$ 584,134	\$ 586,350	\$ 2,216
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,543,056	\$ 1,538,871	\$(4,185)
EXPENDITURES TOTAL:	\$ 1,543,056	\$ 1,538,871	\$(4,185)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	766,268	907,262	907,262	664,562	957,699	50,437
5120002 - Disaster Relief	190	0	0	190	0	0
5126000 - Other Salary	14,286	0	0	0	0	0
5130001 - Vacancy Factor	0	-15,896	-15,896	0	-16,776	-880
5140000 - Overtime	186	1,100	1,100	109	1,100	0
5160000 - Compensated Annual Leave	39,426	0	0	23,223	0	0
5160010 - Compensated Ann Leave Payoff	5,728	0	0	26,078	0	0
5160020 - Compensated Admin Leave	12,178	0	0	13,489	0	0
5170000 - Compensated Sick Leave	13,742	0	0	21,922	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	14,992	0	0
5210000 - Fica Taxes	62,779	69,482	69,482	56,449	73,348	3,866
5220000 - Retirement Contributions	108,931	124,611	124,611	105,875	148,790	24,179
5221000 - Opeb Gasb 45	-18,806	0	0	0	0	0
5230000 - Health Insurance	191,299	235,484	235,484	178,480	235,501	17
5231000 - Life Insurance	808	922	922	758	978	56
5232000 - Dental Insurance	4,304	4,460	4,460	3,709	4,707	247
5233000 - Lt Disability Insurance	1,275	1,453	1,453	1,153	1,533	80
5233100 - St Disability Insurance	2,289	2,608	2,608	1,713	2,739	131
5240000 - Workers' Compensation	1,365	1,453	1,453	1,222	1,439	-14
Personnel Services:	\$1,206,249	\$1,332,939	\$1,332,939	\$1,113,924	\$1,411,058	\$78,119
Operating Expenses:						
5310000 - Professional Services	326,109	353,727	353,727	237,667	308,667	-45,060
5314000 - Medical Svcs	115,195	119,859	119,859	73,536	162,750	42,891
5340009 - Other Contractual Services-Operatio	706,428	767,000	767,000	530,563	767,000	0
5340010 - Other Contractual Services- Prescrip	314,422	351,000	351,000	181,534	351,000	0
5340011 - Other Contractual Services- Fixed Fe	392,854	396,000	396,000	301,312	422,400	26,400
5340012 - Other Contractual Services- Tech, Li	54,000	54,000	54,000	40,500	54,000	0
5400000 - Travel And Per Diem	0	1,000	1,000	0	1,000	0
5410000 - Communications	1,600	2,000	2,000	1,461	2,600	600
5420000 - Freight & Postage Services	2,306	3,100	3,100	1,311	3,350	250
5440000 - Rentals And Leases	5,050	5,051	5,051	4,208	5,300	249
5450000 - Insurance	9,533	9,074	9,074	9,074	11,255	2,181
5450001 - Insurance Premium	1,784,988	2,164,113	2,164,113	1,601,759	2,491,252	327,139
5450002 - Insurance Admin Fees	852,443	870,968	870,968	746,641	879,905	8,937
5462000 - Rep & Maint-automotive	7	500	500	0	500	0
5470000 - Printing And Binding	545	9,178	9,178	854	9,678	500
5490000 - Oth Current Chgs & Obligations	26,480	74,000	74,000	11,166	78,300	4,300
5490016 - Other-Wellness	0	20,000	20,000	0	20,000	0
5490300 - Claims	22,237,250	22,861,933	22,861,933	21,727,161	23,100,000	238,067
5490301 - HRA Claims Payment	937,940	1,268,000	1,268,000	856,398	1,280,680	12,680
5490501 - OH-Workers' Compensation	3,750	4,491	4,491	4,491	4,822	331
5490502 - OH-Property & Liability Insurance	1,559	805	805	805	1,031	226
5490503 - OH-Dental Insurance	1,262	1,084	1,084	1,084	1,091	7
5490504 - OH-Health Insurance	3,867	4,378	4,378	4,378	3,650	-728
5490505 - OH-Life/AD&D, STD, LTD	889	875	875	875	964	89
5490509 - OH-Fleet Oversight	164	0	0	0	0	0
5490511 - OH-Fleet Fuel	356	0	0	0	0	0
5511000 - Office Supplies	3,226	4,100	4,100	2,775	4,100	0

DEPARTMENT SUMMARY – HUMAN RESOURCES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	2,360	6,650	6,650	3,940	8,150	1,500
5522500 - Food	5,708	1,540	1,540	3,194	1,650	110
5540000 - Books,pubs,subs & Memberships	2,168	4,900	4,900	1,652	5,900	1,000
5550000 - Training	480	3,000	3,000	0	33,500	30,500
5551000 - Tuition Reimbursement	26,101	50,000	50,000	43,242	50,000	0
5590000 - Depreciation	4,404	2,174	2,174	0	2,174	0
Operating Expenses:	\$27,823,444	\$29,414,500	\$29,414,500	\$26,391,581	\$30,066,669	\$652,169
Transfers Out:						
5910001 - Tran Out-general Fund	268,230	351,621	351,621	351,621	259,667	-91,954
Transfers Out:	\$268,230	\$351,621	\$351,621	\$351,621	\$259,667	-\$91,954
Reserves - Operating:						
5990020 - Reserve For Contingency	0	23,819	23,819	0	23,000	-819
Reserves - Operating:	\$0	\$23,819	\$23,819	\$0	\$23,000	-\$819
Reserves - Claims:						
5990053 - Reserve For Claims	0	10,352,497	10,697,982	0	11,293,940	941,443
Reserves - Claims:	\$0	\$10,352,497	\$10,697,982	\$0	\$11,293,940	\$941,443
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,974,455	2,974,455	0	3,727,905	753,450
Reserves - Restricted:	\$0	\$2,974,455	\$2,974,455	\$0	\$3,727,905	\$753,450
TOTAL EXPENDITURES:	\$29,297,923	\$44,449,831	\$44,795,316	\$27,857,127	\$46,782,239	\$2,332,408

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.

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
INFORMATION TECHNOLOGY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 5,484,013	\$ 5,536,004	\$ 51,991
Operating Expenses	\$ 12,720,893	\$ 12,726,724	\$ 5,831
Capital Outlay	\$ 2,413,743	\$ 2,413,743	\$ 0
Subtotal:	\$ 20,618,649	\$ 20,676,471	\$ 57,822
EXPENDITURES TOTAL:	\$ 20,618,649	\$ 20,676,471	\$ 57,822

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	2,905,218	3,689,320	3,689,320	2,527,442	3,877,066	187,746
5120002 - Disaster Relief	3,217	0	0	3,422	0	0
5122000 - Car Allowance	228	0	0	368	0	0
5126000 - Other Salary	22,975	0	0	0	0	0
5130000 - Other Salaries & Wages	1,640	0	0	28,041	0	0
5130001 - Vacancy Factor	0	-65,150	-65,150	0	-68,434	-3,284
5140000 - Overtime	26,131	33,500	33,500	20,154	33,500	0
5140003 - Overtime- Disaster Relief	665	0	0	665	0	0
5160000 - Compensated Annual Leave	178,516	0	0	129,510	0	0
5160010 - Compensated Ann Leave Payoff	8,937	0	0	51,753	0	0
5160020 - Compensated Admin Leave	48,130	0	0	51,399	0	0
5170000 - Compensated Sick Leave	102,837	0	0	72,024	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	48,312	0	0
5210000 - Fica Taxes	241,195	284,795	284,795	213,733	299,154	14,359
5220000 - Retirement Contributions	403,345	483,653	483,653	384,851	564,601	80,948
5230000 - Health Insurance	561,434	703,862	703,862	516,139	789,316	85,454
5231000 - Life Insurance	3,091	3,781	3,781	2,859	3,966	185
5232000 - Dental Insurance	11,000	12,977	12,977	9,502	13,476	499
5233000 - Lt Disability Insurance	4,886	5,957	5,957	4,359	6,253	296
5233100 - St Disability Insurance	8,689	10,617	10,617	6,418	11,104	487
5240000 - Workers' Compensation	5,300	6,120	6,120	4,793	6,002	-118
5250000 - Unemployment Compensation	3,307	0	0	49	0	0
Personnel Services:	\$4,540,740	\$5,169,432	\$5,169,432	\$4,075,793	\$5,536,004	\$366,572
Operating Expenses:						
5310000 - Professional Services	907,776	2,789,945	3,589,945	2,436,905	4,349,113	1,559,168
5340000 - Other Contractual Services	194,752	184,000	184,000	131,289	209,000	25,000
5400000 - Travel And Per Diem	128	7,850	7,850	698	7,850	0
5410000 - Communications	662,870	840,747	840,747	503,622	1,092,147	251,400
5420000 - Freight & Postage Services	4	200	200	751	500	300
5440000 - Rentals And Leases	2,223	3,000	3,000	1,944	3,000	0
5450000 - Insurance	20,330	24,695	24,695	24,695	28,782	4,087
5460000 - Repair & Maintenance Svcs	3,071,252	3,995,871	3,995,871	3,595,898	0	-3,995,871
5460010 - Repairs & Maint Software	0	0	0	0	4,616,289	4,616,289
5462000 - Rep & Maint-automotive	606	1,500	1,500	103	1,500	0
5470000 - Printing And Binding	0	150	150	98	150	0
5490000 - Oth Current Chgs & Obligations	10	0	0	0	0	0
5490501 - OH-Workers' Compensation	9,678	13,193	13,193	13,193	15,008	1,815
5490502 - OH-Property & Liability Insurance	3,323	2,193	2,193	2,193	2,634	441
5490503 - OH-Dental Insurance	3,429	3,386	3,386	3,386	3,596	210
5490504 - OH-Health Insurance	10,807	14,149	14,149	14,149	12,788	-1,361
5490505 - OH-Life/AD&D, STD, LTD	2,256	2,518	2,518	2,518	2,931	413
5490509 - OH-Fleet Oversight	492	582	582	582	512	-70
5490511 - OH-Fleet Fuel	1,068	0	0	0	1,062	1,062
5511000 - Office Supplies	493	2,200	2,200	1,445	2,200	0
5512000 - Office Equipment	79,083	22,600	22,600	25,218	22,600	0
5520000 - Operating Supplies	57,464	64,200	64,200	60,076	72,000	7,800
5520010 - Computer Software	374,152	585,950	585,950	149,260	1,093,921	507,971
5520011 - Computer Software, SAAS	46,686	178,802	178,802	347,332	273,160	94,358

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capital	333,049	468,612	468,612	308,961	675,282	206,670
5520021 - Computer Hardware, Operating	48,692	82,000	82,000	24,583	82,000	0
5520300 - Fingerprinting & Photograph	3,020	0	0	0	0	0
5521000 - Gas & Oil	2,214	1,500	1,500	1,173	1,500	0
5540000 - Books,pubs,subs & Memberships	839	18,549	18,549	3,705	17,149	-1,400
5541000 - Registration Fees	5,997	6,250	6,250	750	6,750	500
5550000 - Training	39,829	130,180	130,180	38,775	133,300	3,120
Operating Expenses:	\$5,882,522	\$9,444,822	\$10,244,822	\$7,693,302	\$12,726,724	\$3,281,902
Capital Outlay:						
5628000 - Buildings Improvements	39,951	312,630	312,630	21,816	20,000	-292,630
5640000 - Machinery & Equipment	0	29,500	29,500	0	29,500	0
5640020 - Computer Hardware, Capital	490,174	668,200	668,200	444,479	814,243	146,043
5680010 - Computer Software, Capital	51,224	1,175,000	675,000	0	1,550,000	375,000
Capital Outlay:	\$581,349	\$2,185,330	\$1,685,330	\$466,296	\$2,413,743	\$228,413
TOTAL EXPENDITURES:	\$11,004,612	\$16,799,584	\$17,099,584	\$12,235,391	\$20,676,471	\$3,876,887

DEPARTMENT SUMMARY – OC BUILDING

TRENDS & ISSUES

The purpose of this cost center (1274) 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.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
OC BUILDING			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 823,406	\$ 857,608	\$ 34,202
Subtotal:	\$ 823,406	\$ 857,608	\$ 34,202
Transfers Out	\$ 641,334	\$ 641,334	\$ 0
EXPENDITURES TOTAL:	\$ 1,464,740	\$ 1,498,942	\$ 34,202

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	1,777	2,500	2,500	0	2,500	0
5340000 - Other Contractual Services	125,087	162,142	162,142	139,294	162,142	0
5430000 - Utility Services	149,430	164,700	164,700	188,830	164,700	0
5440000 - Rentals And Leases	325	0	0	0	0	0
5450000 - Insurance	39,469	41,986	41,986	41,986	73,218	31,232
5460000 - Repair & Maintenance Svcs	154,188	440,500	440,500	164,154	447,350	6,850
5470000 - Printing And Binding	944	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	17,908	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	58,091	0	0	0
5490502 - OH-Property & Liability Insurance	6,452	3,728	3,728	3,728	6,698	2,970
5520000 - Operating Supplies	203	1,000	1,000	50	1,000	0
5540000 - Books,pubs,subs & Memberships	0	0	0	290	0	0
Operating Expenses:	\$477,875	\$816,556	\$892,555	\$538,332	\$857,608	\$41,052
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:	\$1,119,209	\$1,457,890	\$1,533,889	\$1,179,666	\$1,498,942	\$41,052

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

TRENDS & ISSUES

The 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).

REVENUES

This office is funded by the General Fund.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,698,093	\$ 1,707,306	\$ 9,213
Operating Expenses	\$ 132,819	\$ 141,000	\$ 8,181
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,830,912	\$ 1,848,306	\$ 17,394
EXPENDITURES TOTAL:	\$ 1,830,912	\$ 1,848,306	\$ 17,394

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 AND SPECIAL ASSESSMENTS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,049,176	1,117,544	1,117,544	892,341	1,150,339	32,795
5120002 - Disaster Relief	3,829	0	0	3,829	0	0
5126000 - Other Salary	15,625	0	0	0	0	0
5130001 - Vacancy Factor	0	-19,586	-19,586	0	-20,157	-571
5140000 - Overtime	389	1,550	1,550	218	1,500	-50
5140003 - Overtime- Disaster Relief	13	0	0	13	0	0
5150300 - Class C Meals	0	0	0	34	0	0
5160000 - Compensated Annual Leave	42,800	0	0	46,482	0	0
5160010 - Compensated Ann Leave Payoff	3,329	0	0	11,214	0	0
5160020 - Compensated Admin Leave	12,575	0	0	14,132	0	0
5170000 - Compensated Sick Leave	33,667	0	0	28,963	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	2,882	0	0
5210000 - Fica Taxes	83,743	85,607	85,607	72,982	88,113	2,506
5220000 - Retirement Contributions	169,291	155,934	155,934	153,657	181,406	25,472
5230000 - Health Insurance	241,022	264,051	264,051	235,426	288,998	24,947
5231000 - Life Insurance	1,087	1,141	1,141	1,028	1,167	26
5232000 - Dental Insurance	4,869	5,248	5,248	4,418	5,360	112
5233000 - Lt Disability Insurance	1,712	1,792	1,792	1,567	1,844	52
5233100 - St Disability Insurance	3,033	3,237	3,237	2,314	3,334	97
5240000 - Workers' Compensation	4,159	4,182	4,182	3,996	5,402	1,220
5250000 - Unemployment Compensation	275	0	0	0	0	0
5270000 - Community Service Leave	0	0	0	1,202	0	0
Personnel Services:	\$1,670,593	\$1,620,700	\$1,620,700	\$1,476,696	\$1,707,306	\$86,606
Operating Expenses:						
5410000 - Communications	2,867	3,100	3,100	2,374	4,200	1,100
5420000 - Freight & Postage Services	1,159	1,221	1,221	477	1,221	0
5430000 - Utility Services	1,293	0	0	30	0	0
5440000 - Rentals And Leases	2,175	2,470	2,470	1,945	2,350	-120
5450000 - Insurance	8,841	10,003	10,003	10,003	16,528	6,525
5460000 - Repair & Maintenance Svcs	32,704	57,928	57,928	23,031	59,973	2,045
5462000 - Rep & Maint-automotive	836	2,025	2,025	1,114	2,100	75
5470000 - Printing And Binding	131	5,200	5,200	0	100	-5,100
5490000 - Oth Current Chgs & Obligations	9,860	12,000	12,000	10,876	12,500	500
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,845	5,016	5,016	5,016	5,543	527
5490502 - OH-Property & Liability Insurance	1,445	888	888	888	1,512	624
5490503 - OH-Dental Insurance	1,362	1,287	1,287	1,287	1,328	41
5490504 - OH-Health Insurance	4,296	5,379	5,379	5,379	4,723	-656
5490505 - OH-Life/AD&D, STD, LTD	897	957	957	957	1,082	125
5490509 - OH-Fleet Oversight	492	582	582	582	512	-70
5490510 - OH-Fleet Maint	0	75	75	75	0	-75
5490511 - OH-Fleet Fuel	1,068	0	0	0	1,062	1,062
5511000 - Office Supplies	5,059	7,200	7,200	3,739	7,200	0
5520000 - Operating Supplies	1,612	1,700	1,700	1,516	1,700	0
5521000 - Gas & Oil	12,169	10,000	10,000	6,524	11,000	1,000
5540000 - Books,pubs,subs & Memberships	772	1,766	1,766	1,929	1,916	150
5550000 - Training	550	4,100	4,100	2,705	4,450	350

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$93,433	\$132,897	\$132,897	\$80,446	\$141,000	\$8,103
TOTAL EXPENDITURES:	\$1,764,026	\$1,753,597	\$1,753,597	\$1,557,142	\$1,848,306	\$94,709

**DEPARTMENT SUMMARY –
OTHER GOVERNMENT SUPPORT SERVICES**

TRENDS & ISSUES

This cost center (9819) captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund.

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

- **Transfer Out decreased as the Transfer to Fund 315 (General Capital Outlay) was reduced for the Jail Expansion project and Future Transportation Needs**
- **Reserves continue to be established per Policy and reflect an adjustment to Restricted due to the reduction to the Sheriff's budget**

REVENUES

This cost center is supported by the General Fund.

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

- **Funds have been included for the admin fee for the Local Provider Participation program**

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
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	\$ 1,336,550	\$ 1,336,550	\$ 0
Subtotal:	\$ 1,336,550	\$ 1,336,550	\$ 0
Transfers Out	\$ 97,522,070	\$ 89,631,346	\$(7,890,724)
Reserves - Operating	\$ 76,305,436	\$ 77,062,283	\$ 756,847
Reserves - Capital	\$ 1,070,258	\$ 12,859,133	\$ 11,788,875
Reserves - Assigned	\$ 17,821,018	\$ 17,821,018	\$ 0
Reserves - Restricted	\$ 0	\$ 3,001,172	\$ 3,001,172
Reserves - Stability	\$ 6,128,364	\$ 6,128,364	\$ 0
EXPENDITURES TOTAL:	\$ 200,183,696	\$ 207,839,866	\$ 7,656,170

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	0	0	2,928	1,477	0	0
Operating Expenses:	\$0	\$0	\$2,928	\$1,477	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	8,322	82,620	82,620	31,094	86,550	3,930
5820000 - Aids To Private Organization	317,238	250,000	1,365,774	335,042	1,250,000	1,000,000
5830000 - Other Grants and Aids	16,955	0	0	13,060	0	0
Grants and Aids:	\$342,515	\$332,620	\$1,448,394	\$379,196	\$1,336,550	\$1,003,930
Transfers Out:						
5910010 - Transfers Out to DAT	15,211,058	16,816,503	16,816,503	16,816,503	24,388,442	7,571,939
5910130 - Tran Out-Court Tech Fund	0	0	0	0	418,985	418,985
5910134 - Tran Out - Fire	5,000,966	5,168,978	5,168,978	5,058,420	5,949,328	780,350
5910149 - Tran Out E192	1,317,695	1,817,295	1,744,131	1,744,131	2,033,426	216,131
5910150 - Tran Out W192	4,548,205	0	0	0	0	0
5910154 - Tran Out-constitutional Gas Tx	9,491,638	11,911,675	11,911,675	11,911,675	11,766,188	-145,487
5910158 - Tran Out-intergov Radio Commun	466,649	468,750	468,750	468,750	496,335	27,585
5910189 - Tran Out - 2nd LOFT	2,267,240	250,223	250,223	250,223	2,213,464	1,963,241
5910192 - Transfer Out - Northeast Imp Dist	0	0	0	0	10,389,703	10,389,703
5910211 - Tran Out Sales Tax Rev 2015A	3,369,192	3,374,774	3,374,774	3,374,774	2,787,225	-587,549
5910242 - Transfers Out Fund 242	1,321,327	1,319,209	1,321,902	1,321,902	1,328,399	9,190
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	4,022,221	4,002,722	4,013,335	4,013,335	4,025,501	22,779
5910246 - Tran Out Fund 246	841,693	841,938	841,938	841,938	840,790	-1,148
5910249 - Tran Out-Fund 249	3,702,488	3,696,928	3,704,629	3,704,629	3,703,887	6,959
5910251 - Transfer Out - Public Imp Rev Bonds	501,653	504,268	505,613	505,613	504,388	120
5910315 - Tran Out-General Capital Outlay Fun	25,579,858	5,000,000	7,261,047	7,261,047	18,785,285	13,785,285
5910502 - Tran Out - Prop & Casualty	300,000	0	0	0	0	0
5910510 - Tran Out Fleet	60,313	0	8,913	8,913	0	0
5910511 - Tran Out Fleet Fuel F511	20,280	0	0	0	0	0
Transfers Out:	\$78,022,476	\$55,173,263	\$57,392,411	\$57,281,853	\$89,631,346	\$34,458,083
Reserves - Operating:						
5990010 - Reserve For Cash	0	54,880,020	54,880,020	0	62,556,749	7,676,729
5990020 - Reserve For Contingency	0	8,664,246	11,824,565	0	14,505,534	5,841,288
Reserves - Operating:	\$0	\$63,544,266	\$66,704,585	\$0	\$77,062,283	\$13,518,017
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	9,000,000	29,747,271	0	11,788,875	2,788,875
5990041 - Res For Capital - Designated	0	1,070,258	1,070,258	0	1,070,258	0
Reserves - Capital:	\$0	\$10,070,258	\$30,817,529	\$0	\$12,859,133	\$2,788,875
Reserves - Assigned:						
5990060 - Reserves Assigned	0	12,408,149	12,408,149	0	17,821,018	5,412,869
Reserves - Assigned:	\$0	\$12,408,149	\$12,408,149	\$0	\$17,821,018	\$5,412,869
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	3,001,172	3,001,172
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$3,001,172	\$3,001,172
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,466,516	6,128,364	0	6,128,364	3,661,848

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Stability:	\$0	\$2,466,516	\$6,128,364	\$0	\$6,128,364	\$3,661,848
TOTAL EXPENDITURES:	\$78,364,991	\$143,995,072	\$174,902,360	\$57,662,526	\$207,839,866	\$63,844,794

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
PROCUREMENT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 1,775,142	\$ 1,772,581	\$(2,561)
Operating Expenses	\$ 85,799	\$ 87,565	\$ 1,766
Subtotal:	\$ 1,860,941	\$ 1,860,146	\$(795)
EXPENDITURES TOTAL:	\$ 1,860,941	\$ 1,860,146	\$(795)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	897,974	1,164,043	1,164,043	886,648	1,263,662	99,619
5120002 - Disaster Relief	1,777	0	0	1,777	0	0
5126000 - Other Salary	11,750	0	0	0	0	0
5130001 - Vacancy Factor	0	-20,373	-20,373	0	-22,114	-1,741
5160000 - Compensated Annual Leave	71,286	0	0	53,162	0	0
5160010 - Compensated Ann Leave Payoff	2,878	0	0	7,811	0	0
5160020 - Compensated Admin Leave	13,838	0	0	13,411	0	0
5170000 - Compensated Sick Leave	20,747	0	0	22,260	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	17,431	0	0
5210000 - Fica Taxes	74,913	89,048	89,048	73,527	96,670	7,622
5220000 - Retirement Contributions	131,476	145,480	145,480	139,515	188,797	43,317
5230000 - Health Insurance	172,901	238,117	238,117	179,964	231,738	-6,379
5231000 - Life Insurance	956	1,184	1,184	1,028	1,283	99
5232000 - Dental Insurance	4,268	4,788	4,788	4,082	5,002	214
5233000 - Lt Disability Insurance	1,507	1,859	1,859	1,561	2,016	157
5233100 - St Disability Insurance	2,704	3,342	3,342	2,325	3,631	289
5240000 - Workers' Compensation	1,605	1,862	1,862	1,601	1,896	34
5250000 - Unemployment Compensation	9,064	0	0	1,302	0	0
Personnel Services:	\$1,419,646	\$1,629,350	\$1,629,350	\$1,407,407	\$1,772,581	\$143,231
Operating Expenses:						
5310000 - Professional Services	3,180	0	1,820	0	0	0
5340000 - Other Contractual Services	23,015	0	25,000	9,087	25,000	25,000
5400000 - Travel And Per Diem	714	1,500	1,500	1,433	2,000	500
5420000 - Freight & Postage Services	1,811	1,800	1,800	1,564	1,800	0
5440000 - Rentals And Leases	2,108	4,000	4,000	1,750	4,000	0
5450000 - Insurance	13,693	8,633	8,633	8,633	10,120	1,487
5470000 - Printing And Binding	1,653	2,500	2,500	1,664	2,500	0
5490000 - Oth Current Chgs & Obligations	7,202	6,500	6,500	7,453	6,500	0
5490501 - OH-Workers' Compensation	3,356	5,198	5,198	5,198	5,780	582
5490502 - OH-Property & Liability Insurance	2,238	767	767	767	926	159
5490503 - OH-Dental Insurance	1,189	1,334	1,334	1,334	1,385	51
5490504 - OH-Health Insurance	3,747	5,575	5,575	5,575	4,925	-650
5490505 - OH-Life/AD&D, STD, LTD	783	992	992	992	1,129	137
5511000 - Office Supplies	6,267	3,700	3,700	3,599	4,000	300
5520000 - Operating Supplies	449	1,500	1,500	356	1,500	0
5540000 - Books,pubs,subs & Memberships	3,300	3,000	3,000	2,231	3,000	0
5541000 - Registration Fees	3,901	2,000	2,000	3,054	3,000	1,000
5550000 - Training	747	5,000	5,000	3,044	10,000	5,000
Operating Expenses:	\$79,352	\$53,999	\$80,819	\$57,733	\$87,565	\$33,566
TOTAL EXPENDITURES:	\$1,498,998	\$1,683,349	\$1,710,169	\$1,465,140	\$1,860,146	\$176,797

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
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 (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	6,060	2,000	2,000	4,040	2,000	0
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	185	4,000	4,000	0	4,000	0
Operating Expenses:	\$6,245	\$7,000	\$7,000	\$4,040	\$7,000	\$0
TOTAL EXPENDITURES:	\$6,245	\$7,000	\$7,000	\$4,040	\$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, and Emergency Management).

FY24 projects include Animal Services digital imaging equipment.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
PUBLIC SAFETY PROJECTS			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 57,000	\$ 346,797	\$ 289,797
Subtotal:	\$ 57,000	\$ 346,797	\$ 289,797
EXPENDITURES TOTAL:	\$ 57,000	\$ 346,797	\$ 289,797

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	515,227	1,228,200	526,626	222,698	346,797	-881,403
Capital Outlay:	\$515,227	\$1,228,200	\$526,626	\$222,698	\$346,797	-\$881,403
TOTAL EXPENDITURES:	\$515,227	\$1,228,200	\$526,626	\$222,698	\$346,797	-\$881,403

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including Lakes 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:

- **Operating Expenditures were adjusted primarily due to increases in Repair & Maintenance for the Corrections Wet Area Encapsulation Project**

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
PUBLIC WORKS			
PROJECTED EXPENDITURES			
Personnel Services	\$ 7,868,239	\$ 7,886,572	\$ 18,333
Operating Expenses	\$ 19,864,967	\$ 20,993,563	\$ 1,128,596
Capital Outlay	\$ 2,319,976	\$ 8,931,081	\$ 6,611,105
Subtotal:	\$ 30,053,182	\$ 37,811,216	\$ 7,758,034
EXPENDITURES TOTAL:	\$ 30,053,182	\$ 37,811,216	\$ 7,758,034

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,323,646	4,240,686	4,186,656	3,110,767	5,080,762	840,076
5120002 - Disaster Relief	29,884	0	0	52,345	0	0
5122000 - Car Allowance	341	0	0	731	0	0
5126000 - Other Salary	105,675	0	0	0	0	0
5130000 - Other Salaries & Wages	75,841	0	0	76,657	0	0
5130001 - Vacancy Factor	0	-76,578	-76,578	0	-91,278	-14,700
5140000 - Overtime	119,853	135,000	135,000	127,400	135,000	0
5140003 - Overtime- Disaster Relief	2,218	0	0	3,196	0	0
5150300 - Class C Meals	0	0	0	238	0	0
5160000 - Compensated Annual Leave	218,980	0	0	179,659	0	0
5160010 - Compensated Ann Leave Payoff	57,069	0	0	26,234	0	0
5160020 - Compensated Admin Leave	25,657	0	0	28,056	0	0
5170000 - Compensated Sick Leave	119,605	0	0	112,617	0	0
5170010 - Compensated Sick Leave Payoff	38,129	0	0	58,848	0	0
5170020 - Sick Bank Leave	4,702	0	0	0	0	0
5210000 - Fica Taxes	302,024	334,742	343,635	276,699	399,013	64,271
5220000 - Retirement Contributions	493,465	561,444	575,287	485,634	750,249	188,805
5230000 - Health Insurance	871,617	1,169,809	1,209,541	877,729	1,416,369	246,560
5231000 - Life Insurance	3,523	4,383	4,500	3,564	5,225	842
5232000 - Dental Insurance	20,666	24,431	25,004	18,975	27,273	2,842
5233000 - Lt Disability Insurance	5,539	6,891	7,076	5,398	8,227	1,336
5233100 - St Disability Insurance	9,912	12,389	12,726	8,063	14,787	2,398
5240000 - Workers' Compensation	134,390	129,920	130,105	114,690	140,945	11,025
5250000 - Unemployment Compensation	4,950	0	0	550	0	0
5270000 - Community Service Leave	0	0	0	1,340	0	0
Personnel Services:	\$5,967,684	\$6,543,117	\$6,552,952	\$5,569,388	\$7,886,572	\$1,343,455
Operating Expenses:						
5310000 - Professional Services	564,122	533,000	1,172,252	765,608	1,699,227	1,166,227
5312000 - Tax Collector Fees	12	0	0	0	0	0
5314000 - Medical Svcs	0	1,800	1,800	0	2,400	600
5340000 - Other Contractual Services	4,532,049	5,901,326	5,751,326	4,252,452	5,880,215	-21,111
5340005 - LYNX	0	0	0	88	0	0
5340008 - Other Contractual Svc- Auction	0	0	0	194	0	0
5340013 - Other Contractual - NM	165,931	728,010	728,010	200,346	728,010	0
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-39,223	-73,957	0
5400000 - Travel And Per Diem	2,247	7,710	7,710	9,466	14,504	6,794
5410000 - Communications	75,661	78,763	78,763	63,848	90,639	11,876
5420000 - Freight & Postage Services	164	815	815	49	1,115	300
5430000 - Utility Services	3,296,607	3,181,081	3,181,081	2,964,829	3,264,282	83,201
5430005 - Utility Services - NM	27	12,900	12,900	3,978	12,900	0
5440000 - Rentals And Leases	42,392	119,010	119,010	91,645	117,710	-1,300
5450000 - Insurance	96,752	433,169	433,169	433,169	776,096	342,927
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	3,757,391	5,651,480	5,885,651	2,955,553	5,983,212	331,732
5460008 - R&M Parking re-paving	110,212	20,000	20,000	0	330,800	310,800
5460012 - Repairs & Maint NeoCity	4,296	0	0	0	0	0
5462000 - Rep & Maint-automotive	34,199	56,178	56,178	49,898	23,713	-32,465
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	39,077	39,077

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5462200 - Repair & Maint-Auto Direct	0	0	0	0	388	388
5470000 - Printing And Binding	30,011	15,050	15,050	25,973	23,050	8,000
5480005 - Other Contractual Obligations	420	87,898	87,898	77,656	87,898	0
5490000 - Oth Current Chgs & Obligations	24,991	789,416	701,437	9,979	640,416	-149,000
5490090 - Property Taxes	100	0	0	216	0	0
5490500 - Reimbursement Of Py Revenue	13,753	0	0	3,293	0	0
5490501 - OH-Workers' Compensation	16,746	24,550	24,550	24,550	30,939	6,389
5490502 - OH-Property & Liability Insurance	40,715	38,462	38,462	38,462	70,996	32,534
5490503 - OH-Dental Insurance	5,934	6,145	6,145	6,145	7,259	1,114
5490504 - OH-Health Insurance	18,701	25,692	25,692	25,692	25,812	120
5490505 - OH-Life/AD&D, STD, LTD	4,245	4,569	4,569	4,569	5,934	1,365
5490509 - OH-Fleet Oversight	15,252	18,430	18,430	18,430	11,947	-6,483
5490510 - OH-Fleet Maint	0	6,362	6,362	6,362	216,344	209,982
5490511 - OH-Fleet Fuel	33,108	0	0	0	24,780	24,780
5511000 - Office Supplies	11,365	20,250	20,250	9,652	20,600	350
5512000 - Office Equipment	109,768	100,000	100,000	38,461	100,000	0
5520000 - Operating Supplies	96,899	87,075	87,075	49,723	96,625	9,550
5520010 - Computer Software	804	0	0	2,949	0	0
5520020 - Computer Hardware, Non-Capital	4,926	0	0	15,448	20,920	20,920
5520021 - Computer Hardware, Operating	0	0	0	300	0	0
5521000 - Gas & Oil	262,017	251,489	251,489	165,605	271,388	19,899
5522000 - Chemicals	282,872	122,899	122,899	305,315	189,500	66,601
5523000 - Protective Clothing	110	4,300	4,300	100	2,400	-1,900
5524000 - Oper Supp-miscellaneous	15	0	0	0	0	0
5524500 - Cleaning Supplies	8,378	6,100	6,100	4,660	6,100	0
5525000 - Tools	62,703	18,650	18,650	13,134	22,850	4,200
5525500 - Allowance	0	0	0	500	0	0
5526000 - Clothing	3,284	400	400	0	400	0
5528000 - Medicine	205	375	375	24	375	0
5540000 - Books,pubs,subs & Memberships	53,205	16,170	16,170	16,698	44,270	28,100
5541000 - Registration Fees	1,255	4,000	4,000	2,231	7,600	3,600
5550000 - Training	7,343	19,340	19,340	14,002	22,492	3,152
Operating Expenses:	\$13,723,949	\$18,471,244	\$19,106,688	\$12,632,029	\$20,993,563	\$2,522,319
Capital Outlay:						
5640000 - Machinery & Equipment	363,866	345,786	406,026	119,535	206,765	-139,021
5640100 - Vehicles	0	798,795	1,513,073	666,091	1,587,706	788,911
5650000 - Construction In Progress	2,043,664	26,308,631	11,001,613	5,038,489	7,136,610	-19,172,021
Capital Outlay:	\$2,407,530	\$27,453,212	\$12,920,712	\$5,824,115	\$8,931,081	-\$18,522,131
TOTAL EXPENDITURES:	\$22,099,163	\$52,467,573	\$38,580,352	\$24,025,532	\$37,811,216	-\$14,656,357

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
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 (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	2,816	8,000	8,000	0	8,000	0
Operating Expenses:	\$2,816	\$8,000	\$8,000	\$0	\$8,000	\$0
TOTAL EXPENDITURES:	\$2,816	\$8,000	\$8,000	\$0	\$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).

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
STRATEGIC INITIATIVES			
PROJECTED EXPENDITURES			
Personnel Services	\$ 478,045	\$ 470,652	\$(7,393)
Operating Expenses	\$ 2,566,843	\$ 2,568,860	\$ 2,017
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 11,300,000	\$ 11,300,000	\$ 0
Subtotal:	\$ 14,344,888	\$ 14,339,512	\$(5,376)
EXPENDITURES TOTAL:	\$ 14,344,888	\$ 14,339,512	\$(5,376)

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	139,556	404,499	404,499	199,146	328,355	-76,144
5120040 - Reduction In Force Pay	0	0	0	12,360	0	0
5122000 - Car Allowance	263	0	0	219	0	0
5122001 - Cell Phone Allowance	56	0	0	47	0	0
5124000 - Exec Deferred Compensation	326	0	0	309	0	0
5126000 - Other Salary	438	0	0	0	0	0
5130001 - Vacancy Factor	0	-7,079	-7,079	0	-5,747	1,332
5160000 - Compensated Annual Leave	5,782	0	0	14,013	0	0
5160010 - Compensated Ann Leave Payoff	734	0	0	5,472	0	0
5160020 - Compensated Admin Leave	2,207	0	0	3,042	0	0
5170000 - Compensated Sick Leave	1,799	0	0	5,165	0	0
5210000 - Fica Taxes	10,753	30,948	30,948	16,860	25,118	-5,830
5220000 - Retirement Contributions	20,440	81,674	81,674	30,453	51,413	-30,261
5230000 - Health Insurance	30,037	77,369	77,369	51,410	68,026	-9,343
5231000 - Life Insurance	143	410	410	235	332	-78
5232000 - Dental Insurance	481	1,202	1,202	819	1,239	37
5233000 - Lt Disability Insurance	223	632	632	354	524	-108
5233100 - St Disability Insurance	384	1,036	1,036	510	900	-136
5240000 - Workers' Compensation	241	646	646	363	492	-154
Personnel Services:	\$213,862	\$591,337	\$591,337	\$340,776	\$470,652	-\$120,685
Operating Expenses:						
5310000 - Professional Services	157,703	772,525	772,525	321,693	560,000	-212,525
5310006 - Legal Fees	82	30,000	30,000	88	30,000	0
5340000 - Other Contractual Services	970,380	1,033,670	1,135,624	797,609	1,150,000	116,330
5400000 - Travel And Per Diem	9,489	10,500	10,500	2,531	10,500	0
5410000 - Communications	1,973	3,563	3,563	1,504	2,400	-1,163
5420000 - Freight & Postage Services	11	250	250	1	250	0
5440000 - Rentals And Leases	2,243	2,800	2,800	2,076	3,860	1,060
5450000 - Insurance	1,775	2,090	2,090	2,090	3,124	1,034
5462000 - Rep & Maint-automotive	172	600	600	3	0	-600
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	500	500
5470000 - Printing And Binding	2,904	5,000	5,000	4,851	8,000	3,000
5480000 - Promotional Activities	9,124	22,500	22,500	8,577	20,000	-2,500
5488000 - Promotional-ads/media Buys	0	3,000	3,000	3,000	5,500	2,500
5490000 - Oth Current Chgs & Obligations	330,443	874,336	874,336	245,302	731,623	-142,713
5490501 - OH-Workers' Compensation	601	1,157	1,157	1,157	1,250	93
5490502 - OH-Property & Liability Insurance	290	186	186	186	286	100
5490503 - OH-Dental Insurance	213	292	292	292	300	8
5490504 - OH-Health Insurance	672	1,241	1,241	1,241	1,066	-175
5490505 - OH-Life/AD&D, STD, LTD	141	216	216	216	245	29
5490509 - OH-Fleet Oversight	164	194	194	194	342	148
5490511 - OH-Fleet Fuel	356	0	0	0	708	708
5511000 - Office Supplies	521	1,650	1,650	587	1,650	0
5520000 - Operating Supplies	1,013	1,000	1,000	910	2,500	1,500
5521000 - Gas & Oil	0	2,000	2,000	97	1,000	-1,000
5540000 - Books,pubs,subs & Memberships	18,749	21,145	21,145	18,152	25,056	3,911
5541000 - Registration Fees	3,875	8,700	8,700	3,683	8,700	0

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$1,512,893	\$2,798,615	\$2,900,569	\$1,416,040	\$2,568,860	-\$229,755
Capital Outlay:						
5650000 - Construction In Progress	0	3,037	3,037	0	0	-3,037
Capital Outlay:	\$0	\$3,037	\$3,037	\$0	\$0	-\$3,037
Grants and Aids:						
5820000 - Aids To Private Organization	3,000,000	3,000,000	5,248,175	5,248,175	11,300,000	8,300,000
Grants and Aids:	\$3,000,000	\$3,000,000	\$5,248,175	\$5,248,175	\$11,300,000	\$8,300,000
TOTAL EXPENDITURES:	\$4,726,754	\$6,392,989	\$8,743,118	\$7,004,992	\$14,339,512	\$7,946,523

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
SUSTAINABILITY			
PROJECTED EXPENDITURES			
Personnel Services	\$ 288,957	\$ 289,541	\$ 584
Operating Expenses	\$ 374,965	\$ 374,979	\$ 14
Subtotal:	\$ 663,922	\$ 664,520	\$ 598
EXPENDITURES TOTAL:	\$ 663,922	\$ 664,520	\$ 598

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	112,348	112,348	87,722	208,351	96,003
5130001 - Vacancy Factor	0	-1,966	-1,966	0	-3,646	-1,680
5160000 - Compensated Annual Leave	0	0	0	5,618	0	0
5160020 - Compensated Admin Leave	0	0	0	1,945	0	0
5170000 - Compensated Sick Leave	0	0	0	4,105	0	0
5210000 - Fica Taxes	0	8,595	8,595	7,389	15,939	7,344
5220000 - Retirement Contributions	0	13,381	13,381	12,124	31,701	18,320
5230000 - Health Insurance	0	11,962	11,962	10,582	35,229	23,267
5231000 - Life Insurance	0	114	114	104	212	98
5232000 - Dental Insurance	0	262	262	232	580	318
5233000 - Lt Disability Insurance	0	180	180	159	333	153
5233100 - St Disability Insurance	0	277	277	203	529	252
5240000 - Workers' Compensation	0	180	180	159	313	133
Personnel Services:	\$0	\$145,333	\$145,333	\$130,341	\$289,541	\$144,208
Operating Expenses:						
5310000 - Professional Services	0	375,000	337,500	14,973	360,000	-15,000
5400000 - Travel And Per Diem	0	2,200	2,200	0	2,200	0
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	0	243	243	243	642	399
5490503 - OH-Dental Insurance	0	62	62	62	154	92
5490504 - OH-Health Insurance	0	261	261	261	547	286
5490505 - OH-Life/AD&D, STD, LTD	0	46	46	46	126	80
5511000 - Office Supplies	0	500	500	0	550	50
5520020 - Computer Hardware, Non-Capital	0	0	0	0	2,500	2,500
5540000 - Books,pubs,subs & Memberships	0	11,011	11,011	5,070	5,860	-5,151
5550000 - Training	0	1,475	1,475	49	1,400	-75
Operating Expenses:	\$0	\$391,798	\$354,298	\$20,704	\$374,979	-\$16,819
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	37,500	0	0	0
Grants and Aids:	\$0	\$0	\$37,500	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$537,131	\$537,131	\$151,045	\$664,520	\$127,389

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.

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

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
TRAFFIC EDUCATION (DORI SLOSBERG)			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 321,685	\$ 321,685	\$ 0
Subtotal:	\$ 321,685	\$ 321,685	\$ 0
EXPENDITURES TOTAL:	\$ 321,685	\$ 321,685	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	212,187	267,930	278,277	66,371	321,685	53,755
Operating Expenses:	\$212,187	\$267,930	\$278,277	\$66,371	\$321,685	\$53,755
TOTAL EXPENDITURES:	\$212,187	\$267,930	\$278,277	\$66,371	\$321,685	\$53,755

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).

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.

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.

FY24 Recommended Budget versus FY24 Tentative Budget - DEPARTMENT COMPARISON:			
	FY24 Recommended Budget:	FY24 Tentative Budget:	Difference:
TRANSPORTATION & TRANSIT			
PROJECTED EXPENDITURES			
Personnel Services	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 231,380	\$ 231,380	\$ 0
Subtotal:	\$ 231,380	\$ 231,380	\$ 0
EXPENDITURES TOTAL:	\$ 231,380	\$ 231,380	\$ 0

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	124,318	231,380	231,380	84,080	231,380	0
Operating Expenses:	\$124,318	\$231,380	\$231,380	\$84,080	\$231,380	\$0
TOTAL EXPENDITURES:	\$124,318	\$231,380	\$231,380	\$84,080	\$231,380	\$0

FUND 010 – DESIGNATED AD VALOREM TAX

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.

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 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Transfers In	\$ 16,816,503	\$ 24,544,935	\$ 24,388,442	\$(156,493)	\$ 7,571,939
REVENUES TOTAL:	\$ 16,816,503	\$ 24,544,935	\$ 24,388,442	\$(156,493)	\$ 7,571,939
<u>EXPENDITURES:</u>					
Transfers Out	\$ 16,816,503	\$ 24,544,935	\$ 24,388,442	\$(156,493)	\$ 7,571,939
EXPENDITURES TOTAL:	\$ 16,816,503	\$ 24,544,935	\$ 24,388,442	\$(156,493)	\$ 7,571,939

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	4,767,578	4,767,578	0	0
5910102 - Tran Out-transportation Trust	15,211,058	16,816,503	16,816,503	16,816,503	24,388,442	7,571,939
Transfers Out:	\$15,211,058	\$16,816,503	\$21,584,081	\$21,584,081	\$24,388,442	\$7,571,939
TOTAL EXPENDITURES:	\$15,211,058	\$16,816,503	\$21,584,081	\$21,584,081	\$24,388,442	\$7,571,939

SPECIAL REVENUE FUNDS

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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 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Fund Balance	\$ 6,709,055	\$ 6,365,435	\$ 6,365,435	\$ 0	\$(343,620)
REVENUES TOTAL:	\$ 6,709,055	\$ 6,365,435	\$ 6,365,435	\$ 0	\$(343,620)
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 6,366,006	\$ 6,022,386	\$ 6,022,386	\$ 0	\$(343,620)
EXPENDITURES TOTAL:	\$ 6,709,055	\$ 6,365,435	\$ 6,365,435	\$ 0	\$(343,620)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	171,525	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$171,525	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	6,366,006	6,365,435	0	6,022,386	-343,620
Reserves - Restricted:	\$0	\$6,366,006	\$6,365,435	\$0	\$6,022,386	-\$343,620
TOTAL EXPENDITURES:	\$343,049	\$6,709,055	\$6,708,484	\$171,525	\$6,365,435	-\$343,620

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.

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). This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) 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:

- **Transfers In from the General Fund (DAT) were adjusted to support Transportation expenses**

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

102-TRANSPORTATION TRUST FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Other Taxes	\$ 8,744,827	\$ 10,594,107	\$ 10,594,107	\$ 0	\$ 1,849,280
Permits, Fees & Special Assessments	\$ 369,235	\$ 443,327	\$ 443,327	\$ 0	\$ 74,092
Intergovernmental Revenue	\$ 2,046,151	\$ 2,263,156	\$ 2,263,156	\$ 0	\$ 217,005
Charges For Services	\$ 482,755	\$ 482,755	\$ 482,755	\$ 0	\$ 0
Miscellaneous Revenues	\$ 586,658	\$ 460,000	\$ 460,000	\$ 0	\$(126,658)
Less 5% Statutory Reduction	\$(586,482)	\$(712,167)	\$(712,167)	\$ 0	\$(125,685)
Subtotal:	\$ 11,643,144	\$ 13,531,178	\$ 13,531,178	\$ 0	\$ 1,888,034
Transfers In	\$ 16,831,597	\$ 24,560,258	\$ 24,403,765	\$(156,493)	\$ 7,572,168
Other Sources	\$ 104,016	\$ 800,180	\$ 800,180	\$ 0	\$ 696,164
Fund Balance	\$ 8,813,387	\$ 6,669,802	\$ 6,742,842	\$ 73,040	\$(2,070,545)
REVENUES TOTAL:	\$ 37,392,144	\$ 45,561,418	\$ 45,477,965	\$(83,453)	\$ 8,085,821
EXPENDITURES:					
Personnel Services	\$ 13,699,717	\$ 15,155,692	\$ 15,260,540	\$ 104,848	\$ 1,560,823
Operating Expenses	\$ 18,032,422	\$ 22,690,649	\$ 22,496,214	\$(194,435)	\$ 4,463,792
Capital Outlay	\$ 364,116	\$ 1,819,615	\$ 1,825,749	\$ 6,134	\$ 1,461,633
Debt Service	\$ 1,466,322	\$ 1,489,115	\$ 1,489,115	\$ 0	\$ 22,793
Subtotal:	\$ 33,562,577	\$ 41,155,071	\$ 41,071,618	\$(83,453)	\$ 7,509,041
Transfers Out	\$ 2,411,254	\$ 2,476,326	\$ 2,476,326	\$ 0	\$ 65,072
Reserves - Operating	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000
Reserves - Debt	\$ 1,418,313	\$ 1,430,021	\$ 1,430,021	\$ 0	\$ 11,708
EXPENDITURES TOTAL:	\$ 37,392,144	\$ 45,561,418	\$ 45,477,965	\$(83,453)	\$ 8,085,821

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	6,584,271	8,872,326	8,690,234	5,635,039	9,649,087	776,761
5120002 - Disaster Relief	91,723	0	0	234,312	0	0
5122000 - Car Allowance	2,450	3,150	3,150	2,775	3,150	0
5126000 - Other Salary	192,863	0	0	0	0	0
5130001 - Vacancy Factor	0	-154,209	-154,209	0	-171,179	-16,970
5140000 - Overtime	109,881	82,506	82,506	125,859	131,712	49,206
5140003 - Overtime- Disaster Relief	22,173	0	0	27,590	0	0
5150300 - Class C Meals	16	0	0	0	0	0
5150400 - Moving Expense	3,000	0	0	0	0	0
5160000 - Compensated Annual Leave	414,288	0	0	339,534	0	0
5160010 - Compensated Ann Leave Payoff	81,979	0	0	61,796	0	0
5160020 - Compensated Admin Leave	57,783	0	0	47,399	0	0
5170000 - Compensated Sick Leave	229,125	0	0	194,971	0	0
5170010 - Compensated Sick Leave Payoff	85,018	0	0	71,602	0	0
5170020 - Sick Bank Leave	4,542	0	0	0	0	0
5210000 - Fica Taxes	578,780	674,094	677,244	494,683	748,233	74,139
5220000 - Retirement Contributions	940,731	1,133,808	1,138,711	894,811	1,442,274	308,466
5230000 - Health Insurance	1,646,633	2,488,141	2,498,074	1,517,964	2,830,194	342,053
5231000 - Life Insurance	7,049	8,945	8,986	6,606	9,910	965
5232000 - Dental Insurance	41,428	51,558	51,702	34,685	54,634	3,076
5233000 - Lt Disability Insurance	11,112	14,088	14,154	10,017	15,643	1,555
5233100 - St Disability Insurance	19,737	25,100	25,219	14,803	27,858	2,758
5240000 - Workers' Compensation	472,440	500,210	500,276	380,396	519,024	18,814
5250000 - Unemployment Compensation	550	0	0	4,125	0	0
5270000 - Community Service Leave	0	0	0	1,756	0	0
Personnel Services:	\$11,597,571	\$13,699,717	\$13,536,047	\$10,100,724	\$15,260,540	\$1,560,823
Operating Expenses:						
5310000 - Professional Services	2,715,705	7,835,292	10,050,087	3,510,865	11,234,750	3,399,458
5310006 - Legal Fees	958	0	0	24,301	0	0
5340000 - Other Contractual Services	436,779	995,165	973,392	357,903	1,111,405	116,240
5340008 - Other Contractual Svc- Auction	392	0	0	281	0	0
5400000 - Travel And Per Diem	8,348	11,783	11,783	8,911	12,033	250
5410000 - Communications	20,073	25,149	25,149	16,159	29,437	4,288
5420000 - Freight & Postage Services	2,417	3,350	3,350	5,218	4,496	1,146
5430000 - Utility Services	667,154	809,519	809,519	614,043	1,008,454	198,935
5440000 - Rentals And Leases	7,564	31,810	31,810	10,553	32,562	752
5450000 - Insurance	503,614	1,774,744	1,774,744	1,774,744	1,561,792	-212,952
5460000 - Repair & Maintenance Svcs	1,813,580	2,525,810	2,746,230	1,261,636	3,130,925	605,115
5462000 - Rep & Maint-automotive	847,705	460,195	460,195	526,747	502,033	41,838
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	4,080	4,080
5470000 - Printing And Binding	282	1,250	1,250	659	1,150	-100
5490000 - Oth Current Chgs & Obligations	2,365	3,220	202,982	148,443	3,220	0
5490008 - Oth Curr Chgs. Special Event	0	0	0	3,957	0	0
5490090 - Property Taxes	217	200	200	105	200	0
5490500 - Reimbursement Of Py Revenue	150	0	0	150	0	0
5490501 - OH-Workers' Compensation	37,522	51,604	51,604	51,604	60,270	8,666
5490502 - OH-Property & Liability Insurance	82,321	157,582	157,582	157,582	142,870	-14,712
5490503 - OH-Dental Insurance	13,292	13,240	13,240	13,240	14,447	1,207

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	41,895	55,337	55,337	55,337	51,358	-3,979
5490505 – OH-Life/AD&D, STD, LTD	8,749	9,844	9,844	9,844	11,769	1,925
5490509 - OH-Fleet Oversight	41,328	35,696	35,696	35,696	32,259	-3,437
5490510 - OH-Fleet Maint	0	381,739	381,739	381,739	350,271	-31,468
5490511 - OH-Fleet Fuel	89,712	0	0	0	66,906	66,906
5511000 - Office Supplies	15,138	17,421	17,446	13,381	18,973	1,552
5512000 - Office Equipment	828	0	0	0	7,500	7,500
5520000 - Operating Supplies	34,887	49,510	49,510	31,473	67,245	17,735
5520010 - Computer Software	5,240	8,290	8,290	1,167	8,905	615
5520020 - Computer Hardware, Non-Capital	3,380	25,250	26,750	12,109	24,650	-600
5521000 - Gas & Oil	724,765	786,779	786,779	425,648	863,081	76,302
5522000 - Chemicals	39,017	50,000	50,000	49,976	50,000	0
5524000 - Oper Supp-miscellaneous	17,008	23,000	23,000	18,198	23,000	0
5525000 - Tools	40,233	34,100	34,100	24,192	40,495	6,395
5530000 - Road Materials & Supplies	861,827	1,591,947	1,591,947	920,801	1,750,359	158,412
5540000 - Books,pubs,subs & Memberships	206,935	211,831	211,831	167,815	228,949	17,118
5541000 - Registration Fees	4,014	6,495	6,495	2,083	6,070	-425
5550000 - Training	15,122	45,270	45,270	11,524	40,300	-4,970
Operating Expenses:	\$9,310,518	\$18,032,422	\$20,647,151	\$10,648,085	\$22,496,214	\$4,463,792
Capital Outlay:						
5640000 - Machinery & Equipment	131,707	47,000	68,773	43,965	76,130	29,130
5640100 - Vehicles	5,101	57,376	57,376	0	511,863	454,487
5650000 - Construction In Progress	0	259,740	334,740	289,925	1,237,756	978,016
Capital Outlay:	\$136,808	\$364,116	\$460,889	\$333,890	\$1,825,749	\$1,461,633
Debt Service:						
5710000 - Principal	969,317	1,013,247	1,013,247	992,319	1,057,149	43,902
5720000 - Interest	475,432	453,075	453,075	451,905	431,966	-21,109
Debt Service:	\$1,444,749	\$1,466,322	\$1,466,322	\$1,444,224	\$1,489,115	\$22,793
Transfers Out:						
5910001 - Tran Out-general Fund	2,271,740	2,386,671	2,386,671	2,386,671	2,451,081	64,410
5910010 - Transfers Out to DAT	0	0	4,767,578	4,767,578	0	0
5910158 - Tran Out-intergov Radio Commun	24,479	24,583	24,583	24,583	25,245	662
5910511 - Tran Out Fleet Fuel F511	60,840	0	0	0	0	0
Transfers Out:	\$2,357,059	\$2,411,254	\$7,178,832	\$7,178,832	\$2,476,326	\$65,072
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	500,000	0	500,000	500,000
Reserves - Operating:	\$0	\$0	\$500,000	\$0	\$500,000	\$500,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,418,313	1,418,313	0	1,430,021	11,708
Reserves - Debt:	\$0	\$1,418,313	\$1,418,313	\$0	\$1,430,021	\$11,708
TOTAL EXPENDITURES:	\$24,846,705	\$37,392,144	\$45,207,554	\$29,705,754	\$45,477,965	\$8,085,821

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

Revenues 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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Judgment, Fines & Forfeits	\$ 49,927	\$ 37,274	\$ 37,274	\$ 0	\$(12,653)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,496)</u>	<u>\$(1,864)</u>	<u>\$(1,864)</u>	<u>\$ 0</u>	<u>\$ 632</u>
Subtotal:	\$ 47,431	\$ 35,410	\$ 35,410	\$ 0	\$(12,021)
Fund Balance	\$ 0	\$ 0	\$ 2,690	\$ 2,690	\$ 2,690
REVENUES TOTAL:	\$ 47,431	\$ 35,410	\$ 38,100	\$ 2,690	\$(9,331)
EXPENDITURES:					
Transfers Out	\$ 47,431	\$ 35,410	\$ 38,100	\$ 2,690	\$(9,331)
EXPENDITURES TOTAL:	\$ 47,431	\$ 35,410	\$ 38,100	\$ 2,690	\$(9,331)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	40,398	47,431	50,121	28,336	38,100	-9,331
Transfers Out:	\$40,398	\$47,431	\$50,121	\$28,336	\$38,100	-\$9,331
TOTAL EXPENDITURES:	\$40,398	\$47,431	\$50,121	\$28,336	\$38,100	-\$9,331

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.

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

- **Operating Expenses increased mainly due to the inclusion of a TDT project analysis study**
- **Transfer Out increased due to additional debt refunding to Fund 252 (TDT Revenue Refunding Bond, Series 2022)**
- **Reserves continue to be budgeted per Policy**

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. For FY24, it is estimated that TDT taxes will increase \$8.4M over the FY23 Adopted Budget based on the current year's trend of collections. Staff has continued to review projections and recommend adjustments as noted below.

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

- **Fund Balance increases due to revised projections and the inclusion of carry forward funding for ongoing CIP projects**

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

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Other Taxes	\$ 33,198,529	\$ 41,658,990	\$ 41,658,990	\$ 0	\$ 8,460,461
Charges For Services	\$ 2,479,532	\$ 3,323,493	\$ 3,323,493	\$ 0	\$ 843,961
Miscellaneous Revenues	\$ 440,000	\$ 625,790	\$ 625,790	\$ 0	\$ 185,790
Less 5% Statutory Reduction	\$(1,805,903)	\$(2,280,414)	\$(2,280,414)	\$ 0	\$(474,511)
Subtotal:	\$ 34,312,158	\$ 43,327,859	\$ 43,327,859	\$ 0	\$ 9,015,701
Other Sources	\$ 250,711	\$ 326,748	\$ 485,801	\$ 159,053	\$ 235,090
Fund Balance	\$ 44,414,303	\$ 46,015,227	\$ 68,081,997	\$ 22,066,770	\$ 23,667,694
REVENUES TOTAL:	\$ 78,977,172	\$ 89,669,834	\$ 111,895,657	\$ 22,225,823	\$ 32,918,485
EXPENDITURES:					
Personnel Services	\$ 2,178,351	\$ 2,288,928	\$ 2,309,870	\$ 20,942	\$ 131,519
Operating Expenses	\$ 21,704,631	\$ 28,257,372	\$ 28,409,785	\$ 152,413	\$ 6,705,154
Capital Outlay	\$ 12,118,500	\$ 6,111,847	\$ 20,945,989	\$ 14,834,142	\$ 8,827,489
Debt Service	\$ 22,313	\$ 85,783	\$ 85,783	\$ 0	\$ 63,470
Subtotal:	\$ 36,023,795	\$ 36,743,930	\$ 51,751,427	\$ 15,007,497	\$ 15,727,632
Transfers Out	\$ 3,993,079	\$ 3,296,948	\$ 3,297,080	\$ 132	\$(695,999)
Reserves - Operating	\$ 17,077,200	\$ 18,762,436	\$ 18,446,460	\$(315,976)	\$ 1,369,260
Reserves - Debt	\$ 11,157	\$ 42,893	\$ 42,893	\$ 0	\$ 31,736
Reserves - Capital	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000	\$ 0	\$ 0
Reserves - Stability	\$ 10,871,941	\$ 19,823,627	\$ 27,357,797	\$ 7,534,170	\$ 16,485,856
EXPENDITURES TOTAL:	\$ 78,977,172	\$ 89,669,834	\$ 111,895,657	\$ 22,225,823	\$ 32,918,485

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,041,495	1,418,000	1,418,000	946,596	1,477,253	59,253
5120002 - Disaster Relief	2,073	0	0	4,734	0	0
5120040 - Reduction In Force Pay	0	0	0	7,416	0	0
5122000 - Car Allowance	394	0	0	131	0	0
5122001 - Cell Phone Allowance	84	0	0	28	0	0
5124000 - Exec Deferred Compensation	489	0	0	186	0	0
5126000 - Other Salary	35,325	0	0	0	0	0
5130000 - Other Salaries & Wages	35,951	0	0	44,594	0	0
5130001 - Vacancy Factor	0	-26,125	-26,125	0	-27,201	-1,076
5140000 - Overtime	41,712	76,850	76,850	58,059	76,850	0
5140003 - Overtime- Disaster Relief	339	0	0	339	0	0
5160000 - Compensated Annual Leave	78,029	0	0	58,114	0	0
5160010 - Compensated Ann Leave Payoff	18,498	0	0	13,903	0	0
5160020 - Compensated Admin Leave	10,486	0	0	9,331	0	0
5170000 - Compensated Sick Leave	31,135	0	0	20,533	0	0
5170010 - Compensated Sick Leave Payoff	24,515	0	0	8,423	0	0
5210000 - Fica Taxes	98,708	114,207	114,207	86,341	118,893	4,686
5220000 - Retirement Contributions	155,561	199,263	199,263	147,496	219,857	20,594
5230000 - Health Insurance	223,433	340,140	340,140	231,658	384,841	44,701
5231000 - Life Insurance	1,089	1,368	1,368	1,019	1,479	111
5232000 - Dental Insurance	6,508	7,415	7,415	5,814	8,487	1,072
5233000 - Lt Disability Insurance	1,711	2,145	2,145	1,545	2,339	194
5233100 - St Disability Insurance	3,022	3,776	3,776	2,264	4,141	365
5240000 - Workers' Compensation	37,307	41,312	41,312	33,535	42,931	1,619
5270000 - Community Service Leave	0	0	0	212	0	0
Personnel Services:	\$1,847,867	\$2,178,351	\$2,178,351	\$1,682,268	\$2,309,870	\$131,519
Operating Expenses:						
5310000 - Professional Services	877,152	1,725,822	2,070,160	495,046	2,192,246	466,424
5312000 - Tax Collector Fees	1,532,306	995,956	995,956	1,017,500	1,249,770	253,814
5314000 - Medical Svcs	0	200	200	0	400	200
5340000 - Other Contractual Services	27,672,284	15,754,929	15,984,929	15,329,181	20,774,849	5,019,920
5400000 - Travel And Per Diem	110	7,412	7,412	0	2,479	-4,933
5410000 - Communications	29,798	40,780	40,780	21,317	52,348	11,568
5420000 - Freight & Postage Services	2,410	700	5,734	6,634	700	0
5430000 - Utility Services	103,436	116,832	76,832	81,124	137,252	20,420
5440000 - Rentals And Leases	8,886	16,666	16,666	11,078	12,685	-3,981
5450000 - Insurance	113,131	120,763	120,763	120,763	146,042	25,279
5460000 - Repair & Maintenance Svcs	3,657,982	2,342,769	3,187,813	1,334,950	2,420,850	78,081
5460008 - R&M Parking re-paving	67,257	80,000	80,000	99,524	802,000	722,000
5462000 - Rep & Maint-automotive	6,557	3,280	3,280	9,054	15,755	12,475
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	1,200	1,200
5470000 - Printing And Binding	13,197	4,500	4,500	5,653	4,150	-350
5480000 - Promotional Activities	4,913	10,800	10,800	3,224	3,500	-7,300
5490000 - Oth Current Chgs & Obligations	45	0	0	1,098	0	0
5490011 - Cash over/shorts	0	0	0	-10	0	0
5490018 - Other Current Chgs & Obligations-E	120,478	140,000	140,000	56,458	100,000	-40,000
5490501 - OH-Workers' Compensation	6,608	8,897	8,897	8,897	9,750	853
5490502 - OH-Property & Liability Insurance	18,491	10,722	10,722	10,722	13,360	2,638

104 – TOURIST DEVELOPMENT TAX FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490503 - OH-Dental Insurance	2,355	1,811	1,811	1,811	2,114	303
5490504 – OH-Health Insurance	7,394	7,569	7,569	7,569	7,515	-54
5490505 – OH-Life/AD&D, STD, LTD	3,413	1,401	1,401	1,401	1,724	323
5490509 - OH-Fleet Oversight	14,432	3,880	3,880	3,880	2,731	-1,149
5490510 - OH-Fleet Maint	0	916	916	916	20,604	19,688
5490511 - OH-Fleet Fuel	31,328	0	0	0	5,664	5,664
5511000 - Office Supplies	8,502	11,958	11,958	4,797	9,170	-2,788
5512000 - Office Equipment	2,272	0	0	2,467	170,000	170,000
5520000 - Operating Supplies	68,263	106,274	106,274	158,925	47,644	-58,630
5520020 - Computer Hardware, Non-Capital	8,382	0	0	0	5,230	5,230
5521000 - Gas & Oil	19,841	25,150	25,150	15,995	26,984	1,834
5522000 - Chemicals	60,564	136,651	91,651	65,264	150,751	14,100
5524500 - Cleaning Supplies	1,304	1,500	1,500	277	1,500	0
5525000 - Tools	2,369	10,325	10,325	297	1,500	-8,825
5528000 - Medicine	0	100	100	0	100	0
5540000 - Books,pubs,subs & Memberships	805	2,448	2,448	805	6,948	4,500
5550000 - Training	627	13,620	13,620	4,983	10,270	-3,350
Operating Expenses:	\$34,466,889	\$21,704,631	\$23,044,047	\$18,881,597	\$28,409,785	\$6,705,154
Capital Outlay:						
5640000 - Machinery & Equipment	77,388	247,000	359,584	153,812	80,852	-166,148
5640100 - Vehicles	0	102,438	102,438	0	92,019	-10,419
5650000 - Construction In Progress	344,741	11,769,062	21,218,757	2,856,859	20,773,118	9,004,056
Capital Outlay:	\$422,130	\$12,118,500	\$21,680,779	\$3,010,671	\$20,945,989	\$8,827,489
Debt Service:						
5710000 - Principal	10,415	21,058	73,058	10,490	75,285	54,227
5720000 - Interest	740	1,255	1,255	665	10,498	9,243
Debt Service:	\$11,155	\$22,313	\$74,313	\$11,155	\$85,783	\$63,470
Grants and Aids:						
5820000 - Aids To Private Organization	166,666	0	0	0	0	0
Grants and Aids:	\$166,666	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	1,149,982	472,384	472,384	472,384	431,391	-40,993
5910240 - Tran Out-TDT Revenue Refunding a	3,566,569	0	0	0	0	0
5910252 - Transfer Out - TDT Revenue Refund	0	3,520,695	3,520,695	3,520,695	2,865,689	-655,006
5910510 - Tran Out Fleet	1,402	0	206	206	0	0
5910511 - Tran Out Fleet Fuel F511	63,380	0	0	0	0	0
Transfers Out:	\$4,781,333	\$3,993,079	\$3,993,285	\$3,993,285	\$3,297,080	-\$695,999
Reserves - Operating:						
5990010 - Reserve For Cash	0	10,284,900	10,284,900	0	10,628,807	343,907
5990020 - Reserve For Contingency	0	6,792,300	1,702,337	0	7,817,653	1,025,353
Reserves - Operating:	\$0	\$17,077,200	\$11,987,237	\$0	\$18,446,460	\$1,369,260
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	11,157	11,157	0	42,893	31,736
Reserves - Debt:	\$0	\$11,157	\$11,157	\$0	\$42,893	\$31,736

104 – TOURIST DEVELOPMENT TAX FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	11,000,000	11,000,000	0	11,000,000	0
Reserves - Capital:	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	10,871,941	18,078,069	0	27,357,797	16,485,856
Reserves - Stability:	\$0	\$10,871,941	\$18,078,069	\$0	\$27,357,797	\$16,485,856
TOTAL EXPENDITURES:	\$41,696,039	\$78,977,172	\$92,047,238	\$27,578,976	\$111,895,657	\$32,918,485

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and 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.

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

- **Transfers Out decreased due to the reduction to Fund 247 (DS TDT Refunding Bonds 2019)**
- **Reserves continue to be budgeted per Policy**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY24, it is estimated that TDT taxes will increase \$2.1M over the FY23 Adopted Budget based on the current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund includes Other Sources, as well as Interest generated from the Fund Balance.

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

- **Fund Balance decreased due to a revised estimate**

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

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Other Taxes	\$ 8,299,632	\$ 10,414,747	\$ 10,414,747	\$ 0	\$ 2,115,115
Miscellaneous Revenues	\$ 119,873	\$ 0	\$ 0	\$ 0	\$(119,873)
<u>Less 5% Statutory Reduction</u>	<u>\$(420,975)</u>	<u>\$(520,737)</u>	<u>\$(520,737)</u>	<u>\$ 0</u>	<u>\$(99,762)</u>
Subtotal:	\$ 7,998,530	\$ 9,894,010	\$ 9,894,010	\$ 0	\$ 1,895,480
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 13,891,518</u>	<u>\$ 16,994,482</u>	<u>\$ 14,874,032</u>	<u>\$(2,120,450)</u>	<u>\$ 982,514</u>
REVENUES TOTAL:	<u>\$ 21,937,197</u>	<u>\$ 26,935,641</u>	<u>\$ 24,815,191</u>	<u>\$(2,120,450)</u>	<u>\$ 2,877,994</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 6,685,037</u>	<u>\$ 7,624,147</u>	<u>\$ 7,624,147</u>	<u>\$ 0</u>	<u>\$ 939,110</u>
Subtotal:	\$ 6,685,037	\$ 7,624,147	\$ 7,624,147	\$ 0	\$ 939,110
Transfers Out	\$ 3,676,330	\$ 3,232,785	\$ 3,113,516	\$(119,269)	\$(562,814)
Reserves - Operating	\$ 4,878,919	\$ 5,318,359	\$ 5,259,051	\$(59,308)	\$ 380,132
<u>Reserves - Stability</u>	<u>\$ 6,696,911</u>	<u>\$ 10,760,350</u>	<u>\$ 8,818,477</u>	<u>\$(1,941,873)</u>	<u>\$ 2,121,566</u>
EXPENDITURES TOTAL:	<u>\$ 21,937,197</u>	<u>\$ 26,935,641</u>	<u>\$ 24,815,191</u>	<u>\$(2,120,450)</u>	<u>\$ 2,877,994</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	383,077	248,989	248,989	254,375	312,442	63,453
5340000 - Other Contractual Services	6,048,367	6,436,048	6,436,048	5,899,711	7,311,705	875,657
Operating Expenses:	\$6,431,444	\$6,685,037	\$6,685,037	\$6,154,086	\$7,624,147	\$939,110
Transfers Out:						
5910001 - Tran Out-general Fund	141,471	27,048	27,048	27,048	24,593	-2,455
5910240 - Tran Out-TDT Revenue Refunding a	1,984,254	0	0	0	0	0
5910243 - Transfer Out - 243	1,371,066	1,380,871	1,380,872	1,380,872	1,234,809	-146,062
5910247 - Tran Out - 247	820,016	288,020	288,020	288,020	259,793	-28,227
5910252 - Transfer Out - TDT Revenue Refund	0	1,980,391	1,980,391	1,980,391	1,594,321	-386,070
Transfers Out:	\$4,316,807	\$3,676,330	\$3,676,331	\$3,676,331	\$3,113,516	-\$562,814
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,052,373	3,052,373	0	2,795,451	-256,922
5990020 - Reserve For Contingency	0	1,826,546	1,826,546	0	2,463,600	637,054
Reserves - Operating:	\$0	\$4,878,919	\$4,878,919	\$0	\$5,259,051	\$380,132
Reserves - Stability:						
5990080 - Reserve For Stability	0	6,696,911	8,391,371	0	8,818,477	2,121,566
Reserves - Stability:	\$0	\$6,696,911	\$8,391,371	\$0	\$8,818,477	\$2,121,566
TOTAL EXPENDITURES:	\$10,748,251	\$21,937,197	\$23,631,658	\$9,830,417	\$24,815,191	\$2,877,994

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund (Fund 106) includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

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

- **Reserves continue to be budgeted per Policy**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY24, it is estimated that TDT taxes will increase \$2.1M over the FY23 Adopted Budget based on the current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources, as well as Interest generated from the Fund Balance.

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

- **Fund Balance decreased due to a revised estimate**

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

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Other Taxes	\$ 8,299,632	\$ 10,414,747	\$ 10,414,747	\$ 0	\$ 2,115,115
Miscellaneous Revenues	\$ 64,170	\$ 0	\$ 0	\$ 0	\$(64,170)
Less 5% Statutory Reduction	\$(418,190)	\$(520,737)	\$(520,737)	\$ 0	\$(102,547)
Subtotal:	\$ 7,945,612	\$ 9,894,010	\$ 9,894,010	\$ 0	\$ 1,948,398
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 10,330,175	\$ 13,916,481	\$ 11,712,687	\$(2,203,794)	\$ 1,382,512
REVENUES TOTAL:	\$ 18,322,936	\$ 23,857,640	\$ 21,653,846	\$(2,203,794)	\$ 3,330,910
EXPENDITURES:					
Operating Expenses	\$ 10,729,080	\$ 11,168,190	\$ 11,168,190	\$ 0	\$ 439,110
Subtotal:	\$ 10,729,080	\$ 11,168,190	\$ 11,168,190	\$ 0	\$ 439,110
Transfers Out	\$ 20,218	\$ 24,882	\$ 24,882	\$ 0	\$ 4,664
Reserves - Operating	\$ 3,633,115	\$ 4,817,420	\$ 4,572,456	\$(244,964)	\$ 939,341
Reserves - Stability	\$ 3,940,523	\$ 7,847,148	\$ 5,888,318	\$(1,958,830)	\$ 1,947,795
EXPENDITURES TOTAL:	\$ 18,322,936	\$ 23,857,640	\$ 21,653,846	\$(2,203,794)	\$ 3,330,910

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	383,077	248,989	248,989	254,375	312,442	63,453
5340000 - Other Contractual Services	6,048,367	6,436,048	6,436,048	5,899,711	7,311,705	875,657
5480000 - Promotional Activities	14,130	1,000,000	1,000,000	75,190	500,000	-500,000
5490000 - Oth Current Chgs & Obligations	1,531,869	3,044,043	3,044,043	1,574,756	3,044,043	0
Operating Expenses:	\$7,977,442	\$10,729,080	\$10,729,080	\$7,804,031	\$11,168,190	\$439,110
Transfers Out:						
5910001 - Tran Out-general Fund	149,561	20,218	20,218	20,218	24,882	4,664
Transfers Out:	\$149,561	\$20,218	\$20,218	\$20,218	\$24,882	\$4,664
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,943,638	1,943,638	0	2,431,656	488,018
5990020 - Reserve For Contingency	0	1,689,477	1,689,477	0	2,140,800	451,323
Reserves - Operating:	\$0	\$3,633,115	\$3,633,115	\$0	\$4,572,456	\$939,341
Reserves - Stability:						
5990080 - Reserve For Stability	0	3,940,523	5,591,438	0	5,888,318	1,947,795
Reserves - Stability:	\$0	\$3,940,523	\$5,591,438	\$0	\$5,888,318	\$1,947,795
TOTAL EXPENDITURES:	\$8,127,003	\$18,322,936	\$19,973,851	\$7,824,249	\$21,653,846	\$3,330,910

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.

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY24 Budget includes Ad Valorem which is calculated at the same millage rate (0.3000) as FY23. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, Interest, and Fund Balance.

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

- **Intergovernmental Revenue decreased slightly to match the estimate for the State Library Grant**

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

107-LIBRARY DISTRICT FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 11,982,218	\$ 13,942,351	\$ 13,942,351	\$ 0	\$ 1,960,133
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 155,822	\$ 155,822	\$ 121,645	\$(34,177)	\$(34,177)
Charges For Services	\$ 51,742	\$ 50,787	\$ 51,584	\$ 797	\$(158)
Judgment, Fines & Forfeits	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 85,370	\$ 62,650	\$ 106,700	\$ 44,050	\$ 21,330
Less 5% Statutory Reduction	\$(606,635)	\$(703,524)	\$(705,766)	\$(2,242)	\$(99,131)
Subtotal:	\$ 11,685,517	\$ 13,525,086	\$ 13,533,514	\$ 8,428	\$ 1,847,997
Other Sources	\$ 0	\$ 37,700	\$ 37,700	\$ 0	\$ 37,700
Fund Balance	\$ 7,214,750	\$ 8,956,787	\$ 10,806,665	\$ 1,849,878	\$ 3,591,915
REVENUES TOTAL:	\$ 18,900,267	\$ 22,519,573	\$ 24,377,879	\$ 1,858,306	\$ 5,477,612
EXPENDITURES:					
Personnel Services	\$ 103,320	\$ 110,156	\$ 110,386	\$ 230	\$ 7,066
Operating Expenses	\$ 6,870,887	\$ 7,177,866	\$ 7,219,633	\$ 41,767	\$ 348,746
Capital Outlay	\$ 1,239,947	\$ 1,027,715	\$ 1,891,827	\$ 864,112	\$ 651,880
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
Subtotal:	\$ 8,771,946	\$ 8,873,529	\$ 9,779,638	\$ 906,109	\$ 1,007,692
Transfers Out	\$ 454,580	\$ 295,578	\$ 295,345	\$(233)	\$(159,235)
Reserves - Operating	\$ 1,797,283	\$ 3,457,400	\$ 2,770,717	\$(686,683)	\$ 973,434
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Assigned	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 0
Reserves - Stability	\$ 2,597,562	\$ 4,614,170	\$ 6,253,283	\$ 1,639,113	\$ 3,655,721
EXPENDITURES TOTAL:	\$ 18,900,267	\$ 22,519,573	\$ 24,377,879	\$ 1,858,306	\$ 5,477,612

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	45,411	78,936	78,936	62,440	82,084	3,148
5120002 - Disaster Relief	563	0	0	563	0	0
5130001 - Vacancy Factor	0	-1,381	0	0	0	1,381
5160000 - Compensated Annual Leave	4,138	0	0	2,935	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	4,048	0	0
5160020 - Compensated Admin Leave	989	0	0	2,024	0	0
5170000 - Compensated Sick Leave	1,001	0	0	405	0	0
5210000 - Fica Taxes	3,931	6,039	6,039	5,413	6,279	240
5220000 - Retirement Contributions	5,809	9,401	9,401	8,826	11,139	1,738
5230000 - Health Insurance	4,291	9,437	9,437	8,119	9,973	536
5231000 - Life Insurance	50	80	80	71	84	4
5232000 - Dental Insurance	160	328	328	282	335	7
5233000 - Lt Disability Insurance	79	126	126	108	131	5
5233100 - St Disability Insurance	143	228	228	163	238	10
5240000 - Workers' Compensation	82	126	126	116	123	-3
Personnel Services:	\$66,647	\$103,320	\$104,701	\$95,513	\$110,386	\$7,066
Operating Expenses:						
5310000 - Professional Services	5,503,606	6,046,055	6,075,440	5,650,024	6,245,000	198,945
5312000 - Tax Collector Fees	197,659	239,645	239,645	230,307	278,847	39,202
5340000 - Other Contractual Services	510,269	434,940	433,559	308,720	438,940	4,000
5340008 - Other Contractual Svc- Auction	84	0	0	0	0	0
5410000 - Communications	0	0	0	128	755	755
5430000 - Utility Services	204,303	208,500	208,500	190,441	216,660	8,160
5440000 - Rentals And Leases	0	750	750	643	750	0
5450000 - Insurance	32,389	34,512	34,512	34,512	71,778	37,266
5460000 - Repair & Maintenance Svcs	174,608	176,100	176,100	143,729	191,280	15,180
5460008 - R&M Parking re-paving	0	0	0	0	225,000	225,000
5460010 - Repairs & Maint Software	0	0	0	0	46,500	46,500
5470000 - Printing And Binding	10	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	175	175	400,175	175	175	0
5490011 - Cash over/shorts	450	0	0	90	0	0
5490501 - OH-Workers' Compensation	112	304	304	304	338	34
5490502 - OH-Property & Liability Insurance	5,294	3,064	3,064	3,064	6,566	3,502
5490503 - OH-Dental Insurance	40	78	78	78	81	3
5490504 - OH-Health Insurance	124	326	326	326	288	-38
5490505 - OH-Life/AD&D, STD, LTD	26	58	58	58	66	8
5490509 - OH-Fleet Oversight	492	582	582	582	512	-70
5490511 - OH-Fleet Fuel	1,068	0	0	0	1,062	1,062
5512000 - Office Equipment	0	0	0	-138	0	0
5520000 - Operating Supplies	7,482	12,000	12,000	10,383	12,000	0
5520010 - Computer Software	8,920	12,000	12,000	15,234	12,000	0
5520020 - Computer Hardware, Non-Capital	15,272	32,365	32,365	12,002	92,365	60,000
5524500 - Cleaning Supplies	0	1,415	1,415	0	1,415	0
5540000 - Books,pubs,subs & Memberships	0	0	0	1,602	0	0
5551001 - Reimbursements LSSI	-331,982	-331,982	-331,982	-277,481	-341,941	-9,959
5551002 - Reimbursements LSSI Security	-130,291	0	-251,419	-120,297	-251,419	-251,419
5551003 - Reimbursements LSSI Copier Lease	0	0	-29,385	0	-29,385	-29,385

107-LIBRARY DISTRICT FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$6,200,109	\$6,870,887	\$7,018,087	\$6,204,485	\$7,219,633	\$348,746
Capital Outlay:						
5640020 - Computer Hardware, Capital	54,098	12,000	12,000	0	72,000	60,000
5640100 - Vehicles	0	0	0	0	37,700	37,700
5650000 - Construction In Progress	171,645	1,004,839	958,356	170,310	1,558,112	553,273
5660000 - Books, Publ & Library Material	496,511	223,108	223,108	199,093	224,015	907
Capital Outlay:	\$722,253	\$1,239,947	\$1,193,464	\$369,403	\$1,891,827	\$651,880
Debt Service:						
5710000 - Principal	523,199	534,702	534,702	444,781	546,376	11,674
5720000 - Interest	34,592	23,090	23,090	20,045	11,416	-11,674
Debt Service:	\$557,791	\$557,792	\$557,792	\$464,826	\$557,792	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	486,801	292,812	292,812	292,812	121,213	-171,599
5910704 - Transfers out-Property Appr	152,625	161,768	161,768	162,151	174,132	12,364
Transfers Out:	\$639,426	\$454,580	\$454,580	\$454,963	\$295,345	-\$159,235
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,238,131	1,238,131	0	1,270,717	32,586
5990020 - Reserve For Contingency	0	559,152	1,202,681	0	1,500,000	940,848
Reserves - Operating:	\$0	\$1,797,283	\$2,440,812	\$0	\$2,770,717	\$973,434
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$278,896	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	5,000,000	5,000,000	0	5,000,000	0
Reserves - Assigned:	\$0	\$5,000,000	\$5,000,000	\$0	\$5,000,000	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,597,562	2,848,981	0	6,253,283	3,655,721
Reserves - Stability:	\$0	\$2,597,562	\$2,848,981	\$0	\$6,253,283	\$3,655,721
TOTAL EXPENDITURES:	\$8,186,226	\$18,900,267	\$19,897,313	\$7,589,189	\$24,377,879	\$5,477,612

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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$ 2,500	\$ 0	\$ 0	\$ 0	\$(2,500)
<u>Less 5% Statutory Reduction</u>	<u>\$(125)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 125</u>
Subtotal:	\$ 2,375	\$ 0	\$ 0	\$ 0	\$(2,375)
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 312,417</u>	<u>\$ 385,730</u>	<u>\$ 332,380</u>	<u>\$(53,350)</u>	<u>\$ 19,963</u>
REVENUES TOTAL:	<u>\$ 342,459</u>	<u>\$ 413,397</u>	<u>\$ 360,047</u>	<u>\$(53,350)</u>	<u>\$ 17,588</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 342,459</u>	<u>\$ 413,397</u>	<u>\$ 360,047</u>	<u>\$(53,350)</u>	<u>\$ 17,588</u>
EXPENDITURES TOTAL:	<u>\$ 342,459</u>	<u>\$ 413,397</u>	<u>\$ 360,047</u>	<u>\$(53,350)</u>	<u>\$ 17,588</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	349,429	342,459	415,772	20,000	360,047	17,588
Transfers Out:	\$349,429	\$342,459	\$415,772	\$20,000	\$360,047	\$17,588
TOTAL EXPENDITURES:	\$349,429	\$342,459	\$415,772	\$20,000	\$360,047	\$17,588

FUND 111 - SHIP

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. FY24 funding is reflective of Program Income and Fund Balance.

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

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 2,066,480	\$ 3,943,426	\$ 3,943,426	\$ 0	\$ 1,876,946
Subtotal:	\$ 2,066,480	\$ 3,943,426	\$ 3,943,426	\$ 0	\$ 1,876,946
<u>Fund Balance</u>	\$ 2,668,969	\$ 4,499,847	\$ 5,073,875	\$ 574,028	\$ 2,404,906
REVENUES TOTAL:	\$ 4,735,449	\$ 8,443,273	\$ 9,017,301	\$ 574,028	\$ 4,281,852
EXPENDITURES:					
Personnel Services	\$ 134,538	\$ 216,613	\$ 215,954	\$(659)	\$ 81,416
Operating Expenses	\$ 4,569,858	\$ 8,226,660	\$ 8,801,347	\$ 574,687	\$ 4,231,489
<u>Capital Outlay</u>	\$ 31,053	\$ 0	\$ 0	\$ 0	\$(31,053)
Subtotal:	\$ 4,735,449	\$ 8,443,273	\$ 9,017,301	\$ 574,028	\$ 4,281,852
EXPENDITURES TOTAL:	\$ 4,735,449	\$ 8,443,273	\$ 9,017,301	\$ 574,028	\$ 4,281,852

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	32,011	91,504	91,504	81,882	140,592	49,088
5126000 - Other Salary	625	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,610	-1,610	0	-2,461	-851
5140000 - Overtime	1,037	500	500	1,576	50	-450
5150300 - Class C Meals	0	0	0	114	0	0
5160000 - Compensated Annual Leave	1,455	0	0	2,925	0	0
5160020 - Compensated Admin Leave	0	0	0	405	0	0
5170000 - Compensated Sick Leave	245	0	0	3,927	0	0
5210000 - Fica Taxes	2,579	7,038	7,038	6,648	10,760	3,722
5220000 - Retirement Contributions	4,079	10,897	10,897	11,094	19,079	8,182
5230000 - Health Insurance	7,848	24,900	24,900	27,699	45,191	20,291
5231000 - Life Insurance	31	94	94	95	143	49
5232000 - Dental Insurance	207	656	656	621	920	264
5233000 - Lt Disability Insurance	44	147	147	142	225	78
5233100 - St Disability Insurance	79	266	266	212	408	142
5240000 - Workers' Compensation	56	146	146	459	1,047	901
Personnel Services:	\$50,294	\$134,538	\$134,538	\$137,800	\$215,954	\$81,416
Operating Expenses:						
5310000 - Professional Services	2,379	500	500	0	500	0
5400000 - Travel And Per Diem	0	5,000	5,000	1,018	5,000	0
5410000 - Communications	15	0	0	15	0	0
5420000 - Freight & Postage Services	493	1,000	1,000	239	1,000	0
5440000 - Rentals And Leases	14	1,000	1,000	0	1,000	0
5470000 - Printing And Binding	73	1,000	1,000	215	1,000	0
5480000 - Promotional Activities	0	2,000	2,000	0	2,000	0
5488000 - Promotional-ads/media Buys	894	2,000	2,000	1,247	2,000	0
5490000 - Oth Current Chgs & Obligations	588,635	4,538,358	4,507,591	799,085	8,769,847	4,231,489
5511000 - Office Supplies	20	2,500	2,500	0	2,500	0
5520000 - Operating Supplies	0	1,500	1,500	166	1,500	0
5520010 - Computer Software	0	0	0	20,000	0	0
5521000 - Gas & Oil	241	0	0	74	0	0
5540000 - Books,pubs,subs & Memberships	0	10,000	10,000	1,000	10,000	0
5541000 - Registration Fees	3,975	3,000	3,000	2,475	3,000	0
5550000 - Training	0	2,000	2,000	476	2,000	0
Operating Expenses:	\$596,739	\$4,569,858	\$4,539,091	\$826,009	\$8,801,347	\$4,231,489
Capital Outlay:						
5640100 - Vehicles	0	31,053	31,053	0	0	-31,053
Capital Outlay:	\$0	\$31,053	\$31,053	\$0	\$0	-\$31,053
TOTAL EXPENDITURES:	\$647,033	\$4,735,449	\$4,704,682	\$963,809	\$9,017,301	\$4,281,852

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 the Law Enforcement Dispatch services, the Countywide Fire Fund pays for its services, and the General Fund supports Animal Services. 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.

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

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Intergovernmental Revenue	\$ 1,787,366	\$ 2,349,723	\$ 2,349,723	\$ 0	\$ 562,357
Charges For Services	\$ 134,653	\$ 154,232	\$ 154,232	\$ 0	\$ 19,579
Miscellaneous Revenues	\$ 8,018	\$ 0	\$ 0	\$ 0	\$(8,018)
<u>Less 5% Statutory Reduction</u>	<u>\$(96,502)</u>	<u>\$(125,198)</u>	<u>\$(125,198)</u>	<u>\$ 0</u>	<u>\$(28,696)</u>
Subtotal:	\$ 1,833,535	\$ 2,378,757	\$ 2,378,757	\$ 0	\$ 545,222
<u>Fund Balance</u>	<u>\$ 2,882,482</u>	<u>\$ 3,529,217</u>	<u>\$ 3,880,439</u>	<u>\$ 351,222</u>	<u>\$ 997,957</u>
REVENUES TOTAL:	<u>\$ 4,716,017</u>	<u>\$ 5,907,974</u>	<u>\$ 6,259,196</u>	<u>\$ 351,222</u>	<u>\$ 1,543,179</u>
EXPENDITURES:					
Transfers Out	\$ 2,184,705	\$ 2,279,517	\$ 2,279,517	\$ 0	\$ 94,812
Reserves - Operating	\$ 276,790	\$ 227,952	\$ 227,952	\$ 0	\$(48,838)
<u>Reserves - Capital</u>	<u>\$ 2,254,522</u>	<u>\$ 3,400,505</u>	<u>\$ 3,751,727</u>	<u>\$ 351,222</u>	<u>\$ 1,497,205</u>
EXPENDITURES TOTAL:	<u>\$ 4,716,017</u>	<u>\$ 5,907,974</u>	<u>\$ 6,259,196</u>	<u>\$ 351,222</u>	<u>\$ 1,543,179</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	272,146	328,398	328,398	164,199	400,210	71,812
5910705 - Transfers out-Sheriff	1,796,532	1,856,307	1,856,307	1,585,165	1,879,307	23,000
Transfers Out:	\$2,068,678	\$2,184,705	\$2,184,705	\$1,749,364	\$2,279,517	\$94,812
Reserves - Operating:						
5990020 - Reserve For Contingency	0	276,790	444,466	0	227,952	-48,838
Reserves - Operating:	\$0	\$276,790	\$444,466	\$0	\$227,952	-\$48,838
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	2,254,522	2,925,423	0	3,751,727	1,497,205
Reserves - Capital:	\$0	\$2,254,522	\$2,925,423	\$0	\$3,751,727	\$1,497,205
TOTAL EXPENDITURES:	\$2,068,678	\$4,716,017	\$5,554,594	\$1,749,364	\$6,259,196	\$1,543,179

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. Revenues from the Court Facilities surcharge are anticipated to increase by \$180,936 in FY24. 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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 1,313,227	\$ 1,494,163	\$ 1,494,163	\$ 0	\$ 180,936
Miscellaneous Revenues	\$ 85,527	\$ 0	\$ 0	\$ 0	\$(85,527)
<u>Less 5% Statutory Reduction</u>	<u>\$(69,938)</u>	<u>\$(74,708)</u>	<u>\$(74,708)</u>	<u>\$ 0</u>	<u>\$(4,770)</u>
Subtotal:	\$ 1,328,816	\$ 1,419,455	\$ 1,419,455	\$ 0	\$ 90,639
<u>Fund Balance</u>	<u>\$ 11,948,661</u>	<u>\$ 7,934,949</u>	<u>\$ 11,749,190</u>	<u>\$ 3,814,241</u>	<u>\$(199,471)</u>
REVENUES TOTAL:	<u>\$ 13,277,477</u>	<u>\$ 9,354,404</u>	<u>\$ 13,168,645</u>	<u>\$ 3,814,241</u>	<u>\$(108,832)</u>
EXPENDITURES:					
Operating Expenses	\$ 50,700	\$ 266,500	\$ 266,500	\$ 0	\$ 215,800
<u>Capital Outlay</u>	<u>\$ 4,608,644</u>	<u>\$ 3,317,452</u>	<u>\$ 7,131,693</u>	<u>\$ 3,814,241</u>	<u>\$ 2,523,049</u>
Subtotal:	\$ 4,659,344	\$ 3,583,952	\$ 7,398,193	\$ 3,814,241	\$ 2,738,849
Transfers Out	\$ 658,925	\$ 621,530	\$ 621,530	\$ 0	\$(37,395)
Reserves - Operating	\$ 189,234	\$ 236,808	\$ 236,808	\$ 0	\$ 47,574
<u>Reserves - Capital</u>	<u>\$ 7,769,974</u>	<u>\$ 4,912,114</u>	<u>\$ 4,912,114</u>	<u>\$ 0</u>	<u>\$(2,857,860)</u>
EXPENDITURES TOTAL:	<u>\$ 13,277,477</u>	<u>\$ 9,354,404</u>	<u>\$ 13,168,645</u>	<u>\$ 3,814,241</u>	<u>\$(108,832)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	35,000	14,000	14,000	16,027	0	-14,000
5460000 - Repair & Maintenance Svcs	398,183	15,000	15,000	4,704	252,500	237,500
5460010 - Repairs & Maint Software	0	0	0	0	10,000	10,000
5520000 - Operating Supplies	4,868	21,700	21,700	19,088	4,000	-17,700
Operating Expenses:	\$438,050	\$50,700	\$50,700	\$39,819	\$266,500	\$215,800
Capital Outlay:						
5650000 - Construction In Progress	146,370	4,608,644	5,179,044	1,658,433	7,131,693	2,523,049
Capital Outlay:	\$146,370	\$4,608,644	\$5,179,044	\$1,658,433	\$7,131,693	\$2,523,049
Transfers Out:						
5910001 - Tran Out-general Fund	38,558	73,585	73,585	73,585	30,309	-43,276
5910249 - Tran Out-Fund 249	590,045	585,340	586,559	586,559	591,221	5,881
Transfers Out:	\$628,603	\$658,925	\$660,144	\$660,144	\$621,530	-\$37,395
Reserves - Operating:						
5990010 - Reserve For Cash	0	118,271	232,679	0	148,005	29,734
5990020 - Reserve For Contingency	0	70,963	139,607	0	88,803	17,840
Reserves - Operating:	\$0	\$189,234	\$372,286	\$0	\$236,808	\$47,574
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	7,769,974	8,272,149	0	4,912,114	-2,857,860
Reserves - Capital:	\$0	\$7,769,974	\$8,272,149	\$0	\$4,912,114	-\$2,857,860
TOTAL EXPENDITURES:	\$1,213,023	\$13,277,477	\$14,534,323	\$2,358,396	\$13,168,645	-\$108,832

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

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 Fund Balance and 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 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 331,952	\$ 320,000	\$ 320,000	\$ 0	\$(11,952)
Subtotal:	\$ 331,952	\$ 320,000	\$ 320,000	\$ 0	\$(11,952)
<u>Fund Balance</u>	\$ 42,955	\$ 54,772	\$ 54,772	\$ 0	\$ 11,817
REVENUES TOTAL:	\$ 374,907	\$ 374,772	\$ 374,772	\$ 0	\$(135)
EXPENDITURES:					
<u>Operating Expenses</u>	\$ 374,907	\$ 374,772	\$ 374,772	\$ 0	\$(135)
Subtotal:	\$ 374,907	\$ 374,772	\$ 374,772	\$ 0	\$(135)
EXPENDITURES TOTAL:	\$ 374,907	\$ 374,772	\$ 374,772	\$ 0	\$(135)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 REHOUSING SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	0	0	0	0	1,000	1,000
5440000 - Rentals And Leases	0	0	0	0	2,327	2,327
5488000 - Promotional-ads/media Buys	0	500	500	0	0	-500
5490000 - Oth Current Chgs & Obligations	161,176	368,173	350,853	129,682	361,445	-6,728
5511000 - Office Supplies	0	500	500	0	5,000	4,500
5512000 - Office Equipment	0	500	500	0	0	-500
5520000 - Operating Supplies	0	484	484	0	5,000	4,516
5540000 - Books,pubs,subs & Memberships	0	2,250	2,250	0	0	-2,250
5541000 - Registration Fees	0	500	500	0	0	-500
5550000 - Training	0	2,000	2,000	0	0	-2,000
Operating Expenses:	\$161,176	\$374,907	\$357,587	\$129,682	\$374,772	-\$135
TOTAL EXPENDITURES:	\$161,176	\$374,907	\$357,587	\$129,682	\$374,772	-\$135

FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

TRENDS & ISSUES

The Neighborhood Stabilization Program (NSP), which first began in Fiscal Year 2010, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. This Fund includes the remaining balances in anticipation of this Fund being closed out.

REVENUES

The only revenue source is Fund Balance.

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

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Fund Balance	\$ 97,728	\$ 98,010	\$ 98,010	\$ 0	\$ 282
REVENUES TOTAL:	\$ 97,728	\$ 98,010	\$ 98,010	\$ 0	\$ 282
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 97,728	\$ 98,010	\$ 98,010	\$ 0	\$ 282
Subtotal:	\$ 97,728	\$ 98,010	\$ 98,010	\$ 0	\$ 282
EXPENDITURES TOTAL:	\$ 97,728	\$ 98,010	\$ 98,010	\$ 0	\$ 282

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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.

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	0	97,728	98,010	0	98,010	282
Operating Expenses:	\$0	\$97,728	\$98,010	\$0	\$98,010	\$282
TOTAL EXPENDITURES:	\$0	\$97,728	\$98,010	\$0	\$98,010	\$282

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

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:

- **Transfers Out were adjusted due to a needed correction**
- **Operating increased primarily due to the re-budget of the Steffee Homestead Boardwalk repairs**
- **Reserves were adjusted in accordance with Policy and an offset adjustment due to Fund Balance**

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, 2024. Other sources of revenue include Fund Balance and Miscellaneous Revenues.

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 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 3,087,418	\$ 4,410,430	\$ 4,410,430	\$ 0	\$ 1,323,012
Miscellaneous Revenues	\$ 132,431	\$ 65,627	\$ 65,627	\$ 0	\$(66,804)
Less 5% Statutory Reduction	\$(160,992)	\$(223,803)	\$(223,803)	\$ 0	\$(62,811)
Subtotal:	\$ 3,058,857	\$ 4,252,254	\$ 4,252,254	\$ 0	\$ 1,193,397
Other Sources	\$ 0	\$ 30,745	\$ 30,745	\$ 0	\$ 30,745
Fund Balance	\$ 6,061,940	\$ 8,475,461	\$ 8,051,438	\$(424,023)	\$ 1,989,498
REVENUES TOTAL:	\$ 9,120,797	\$ 12,758,460	\$ 12,334,437	\$(424,023)	\$ 3,213,640
EXPENDITURES:					
Personnel Services	\$ 363,677	\$ 386,171	\$ 384,092	\$(2,079)	\$ 20,415
Operating Expenses	\$ 824,460	\$ 985,186	\$ 1,171,005	\$ 185,819	\$ 346,545
Capital Outlay	\$ 0	\$ 30,745	\$ 30,745	\$ 0	\$ 30,745
Debt Service	\$ 4,476	\$ 4,477	\$ 4,477	\$ 0	\$ 1
Subtotal:	\$ 1,192,613	\$ 1,406,579	\$ 1,590,319	\$ 183,740	\$ 397,706
Transfers Out	\$ 164,001	\$ 185,396	\$ 185,269	\$(127)	\$ 21,268
Reserves - Operating	\$ 496,617	\$ 412,440	\$ 382,923	\$(29,517)	\$(113,694)
Reserves - Debt	\$ 2,238	\$ 2,239	\$ 2,239	\$ 0	\$ 1
Reserves - Restricted	\$ 7,265,328	\$ 10,751,806	\$ 10,173,687	\$(578,119)	\$ 2,908,359
EXPENDITURES TOTAL:	\$ 9,120,797	\$ 12,758,460	\$ 12,334,437	\$(424,023)	\$ 3,213,640

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	212,822	246,772	246,772	181,635	254,951	8,179
5120002 - Disaster Relief	1,059	0	0	1,070	0	0
5126000 - Other Salary	5,800	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,363	-4,363	0	-4,506	-143
5140000 - Overtime	236	2,500	2,500	457	2,500	0
5160000 - Compensated Annual Leave	13,239	0	0	7,665	0	0
5160010 - Compensated Ann Leave Payoff	5,974	0	0	1,008	0	0
5160020 - Compensated Admin Leave	1,647	0	0	2,043	0	0
5170000 - Compensated Sick Leave	5,451	0	0	9,913	0	0
5170010 - Compensated Sick Leave Payoff	5,004	0	0	2,305	0	0
5210000 - Fica Taxes	18,297	19,070	19,070	15,157	19,697	627
5220000 - Retirement Contributions	27,305	29,389	29,389	24,976	34,597	5,208
5230000 - Health Insurance	57,541	63,444	63,444	51,182	70,163	6,719
5231000 - Life Insurance	231	251	251	213	261	10
5232000 - Dental Insurance	1,416	1,509	1,509	1,224	1,509	0
5233000 - Lt Disability Insurance	364	398	398	323	411	13
5233100 - St Disability Insurance	657	720	720	484	746	26
5240000 - Workers' Compensation	4,328	3,987	3,987	3,184	3,763	-224
Personnel Services:	\$361,369	\$363,677	\$363,677	\$302,840	\$384,092	\$20,415
Operating Expenses:						
5310000 - Professional Services	0	0	9,625	8,988	0	0
5312000 - Tax Collector Fees	42,961	61,749	61,749	59,336	71,850	10,101
5340000 - Other Contractual Services	6,028	47,018	47,018	33,209	47,218	200
5400000 - Travel And Per Diem	0	2,225	2,225	0	1,900	-325
5410000 - Communications	5,019	5,850	5,850	4,190	5,424	-426
5420000 - Freight & Postage Services	300	0	0	0	0	0
5430000 - Utility Services	6,002	5,515	5,515	5,584	8,337	2,822
5440000 - Rentals And Leases	70	5,000	5,000	9,947	1,000	-4,000
5450000 - Insurance	3,186	4,995	4,995	4,995	7,434	2,439
5460000 - Repair & Maintenance Svcs	266,262	642,190	722,176	149,015	946,450	304,260
5462000 - Rep & Maint-automotive	2,039	4,459	4,459	3,220	3,000	-1,459
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	1,600	1,600
5470000 - Printing And Binding	3,262	3,500	3,500	1,535	4,000	500
5490000 - Oth Current Chgs & Obligations	734	3,530	3,530	250	740	-2,790
5490500 - Reimbursement Of Py Revenue	18,200	0	0	1,704	0	0
5490501 - OH-Workers' Compensation	1,028	1,399	1,399	1,399	1,554	155
5490502 - OH-Property & Liability Insurance	521	443	443	443	680	237
5490503 - OH-Dental Insurance	366	359	359	359	375	16
5490504 - OH-Health Insurance	1,143	1,500	1,500	1,500	1,325	-175
5490505 - OH-Life/AD&D, STD, LTD	239	267	267	267	304	37
5490509 - OH-Fleet Oversight	1,804	1,552	1,552	1,552	1,365	-187
5490510 - OH-Fleet Maint	0	141	141	141	20,604	20,463
5490511 - OH-Fleet Fuel	3,916	0	0	0	2,832	2,832
5520000 - Operating Supplies	5,558	6,500	6,500	6,538	12,000	5,500
5520010 - Computer Software	699	700	700	699	700	0
5521000 - Gas & Oil	4,983	5,143	5,143	3,325	5,313	170
5522000 - Chemicals	10,479	12,000	12,000	5,943	13,500	1,500
5525000 - Tools	4,697	5,750	5,750	8,011	8,750	3,000

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	316	185	185	0	185	0
5550000 - Training	459	2,490	2,490	808	2,565	75
Operating Expenses:	\$390,272	\$824,460	\$914,071	\$312,958	\$1,171,005	\$346,545
Capital Outlay:						
5640000 - Machinery & Equipment	14,940	0	0	0	30,745	30,745
Capital Outlay:	\$14,940	\$0	\$0	\$0	\$30,745	\$30,745
Debt Service:						
5710000 - Principal	4,178	4,251	4,251	4,250	4,325	74
5720000 - Interest	297	225	225	225	152	-73
Debt Service:	\$4,475	\$4,476	\$4,476	\$4,475	\$4,477	\$1
Transfers Out:						
5910001 - Tran Out-general Fund	84,837	76,323	76,323	76,323	90,890	14,567
5910510 - Tran Out Fleet	71	0	10	10	0	0
5910704 - Transfers out-Property Appr	83,181	87,678	87,678	87,886	94,379	6,701
Transfers Out:	\$168,089	\$164,001	\$164,011	\$164,219	\$185,269	\$21,268
Reserves - Operating:						
5990010 - Reserve For Cash	0	225,356	225,356	0	262,923	37,567
5990020 - Reserve For Contingency	0	271,261	271,251	0	120,000	-151,261
Reserves - Operating:	\$0	\$496,617	\$496,607	\$0	\$382,923	-\$113,694
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,238	2,238	0	2,239	1
Reserves - Debt:	\$0	\$2,238	\$2,238	\$0	\$2,239	\$1
Reserves - Restricted:						
5990070 - Reserves Restricted	0	7,265,328	7,984,404	0	10,173,687	2,908,359
Reserves - Restricted:	\$0	\$7,265,328	\$7,984,404	\$0	\$10,173,687	\$2,908,359
TOTAL EXPENDITURES:	\$939,145	\$9,120,797	\$9,929,484	\$784,492	\$12,334,437	\$3,213,640

FUND 128 – SUBDIVISION 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 the conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

This Fund includes 63 individual MSBUs which provides 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.

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. Also, additional funds are provided by Fund Balance to support services provided.

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

128-SUBDIVISION POND MSBU SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 1,136,240	\$ 1,343,578	\$ 1,343,578	\$ 0	\$ 207,338
<u>Less 5% Statutory Reduction</u>	<u>\$(56,817)</u>	<u>\$(67,183)</u>	<u>\$(67,183)</u>	<u>\$ 0</u>	<u>\$(10,366)</u>
Subtotal:	\$ 1,079,423	\$ 1,276,395	\$ 1,276,395	\$ 0	\$ 196,972
<u>Fund Balance</u>	<u>\$ 537,064</u>	<u>\$ 494,097</u>	<u>\$ 494,097</u>	<u>\$ 0</u>	<u>\$(42,967)</u>
REVENUES TOTAL:	<u>\$ 1,616,487</u>	<u>\$ 1,770,492</u>	<u>\$ 1,770,492</u>	<u>\$ 0</u>	<u>\$ 154,005</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 1,210,701</u>	<u>\$ 1,380,049</u>	<u>\$ 1,380,049</u>	<u>\$ 0</u>	<u>\$ 169,348</u>
Subtotal:	\$ 1,210,701	\$ 1,380,049	\$ 1,380,049	\$ 0	\$ 169,348
<u>Transfers Out</u>	<u>\$ 405,786</u>	<u>\$ 390,443</u>	<u>\$ 390,443</u>	<u>\$ 0</u>	<u>\$(15,343)</u>
EXPENDITURES TOTAL:	<u>\$ 1,616,487</u>	<u>\$ 1,770,492</u>	<u>\$ 1,770,492</u>	<u>\$ 0</u>	<u>\$ 154,005</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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-SUBDIVISION POND MSBU SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	20,301	22,727	22,727	21,880	26,876	4,149
5430000 - Utility Services	0	0	0	2,307	14,500	14,500
5460000 - Repair & Maintenance Svcs	651,092	1,187,974	1,297,092	567,529	1,338,673	150,699
5470000 - Printing And Binding	0	0	0	177	0	0
Operating Expenses:	\$671,393	\$1,210,701	\$1,319,819	\$591,894	\$1,380,049	\$169,348
Capital Outlay:						
5640000 - Machinery & Equipment	28,800	0	0	0	0	0
Capital Outlay:	\$28,800	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	368,503	390,692	390,692	390,692	375,120	-15,572
5910102 - Tran Out-transportation Trust	15,090	15,094	15,094	15,094	15,323	229
Transfers Out:	\$383,593	\$405,786	\$405,786	\$405,786	\$390,443	-\$15,343
TOTAL EXPENDITURES:	\$1,083,786	\$1,616,487	\$1,725,605	\$997,680	\$1,770,492	\$154,005

**FUND 129 – SUBDIVISION STREETLIGHT
MUNICIPAL SERVICE BENEFIT UNITS (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 the conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 31 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. Also, additional funds are provided by 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 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 300,732	\$ 425,999	\$ 425,999	\$ 0	\$ 125,267
<u>Less 5% Statutory Reduction</u>	<u>\$(15,039)</u>	<u>\$(21,301)</u>	<u>\$(21,301)</u>	<u>\$ 0</u>	<u>\$(6,262)</u>
Subtotal:	\$ 285,693	\$ 404,698	\$ 404,698	\$ 0	\$ 119,005
<u>Fund Balance</u>	<u>\$ 120,727</u>	<u>\$ 30,508</u>	<u>\$ 30,508</u>	<u>\$ 0</u>	<u>\$(90,219)</u>
REVENUES TOTAL:	<u>\$ 406,420</u>	<u>\$ 435,206</u>	<u>\$ 435,206</u>	<u>\$ 0</u>	<u>\$ 28,786</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 336,584</u>	<u>\$ 354,279</u>	<u>\$ 354,279</u>	<u>\$ 0</u>	<u>\$ 17,695</u>
Subtotal:	\$ 336,584	\$ 354,279	\$ 354,279	\$ 0	\$ 17,695
<u>Transfers Out</u>	<u>\$ 69,836</u>	<u>\$ 80,927</u>	<u>\$ 80,927</u>	<u>\$ 0</u>	<u>\$ 11,091</u>
EXPENDITURES TOTAL:	<u>\$ 406,420</u>	<u>\$ 435,206</u>	<u>\$ 435,206</u>	<u>\$ 0</u>	<u>\$ 28,786</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,562	6,015	6,015	5,805	8,522	2,507
5430000 - Utility Services	280,171	330,569	332,264	257,666	345,757	15,188
Operating Expenses:	\$285,733	\$336,584	\$338,279	\$263,470	\$354,279	\$17,695
Transfers Out:						
5910001 - Tran Out-general Fund	63,478	69,836	69,836	69,836	80,927	11,091
Transfers Out:	\$63,478	\$69,836	\$69,836	\$69,836	\$80,927	\$11,091
TOTAL EXPENDITURES:	\$349,211	\$406,420	\$408,115	\$333,306	\$435,206	\$28,786

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:

- **Capital Outlay increased to support computer hardware that was re-budgeted from the prior year**

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:

- **Transfers In and Fund Balance were revised due to updated estimates and needed support for operations**

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

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 1,348,644	\$ 1,109,711	\$ 1,109,711	\$ 0	\$(238,933)
Miscellaneous Revenues	\$ 4,500	\$ 0	\$ 0	\$ 0	\$(4,500)
<u>Less 5% Statutory Reduction</u>	<u>\$(67,657)</u>	<u>\$(55,486)</u>	<u>\$(55,486)</u>	<u>\$ 0</u>	<u>\$ 12,171</u>
Subtotal:	\$ 1,285,487	\$ 1,054,225	\$ 1,054,225	\$ 0	\$(231,262)
Transfers In	\$ 0	\$ 405,528	\$ 418,985	\$ 13,457	\$ 418,985
<u>Fund Balance</u>	<u>\$ 924,339</u>	<u>\$ 614,585</u>	<u>\$ 619,799</u>	<u>\$ 5,214</u>	<u>\$(304,540)</u>
REVENUES TOTAL:	\$ 2,209,826	\$ 2,074,338	\$ 2,093,009	\$ 18,671	\$(116,817)
EXPENDITURES:					
Personnel Services	\$ 550,362	\$ 667,667	\$ 689,264	\$ 21,597	\$ 138,902
Operating Expenses	\$ 844,967	\$ 758,092	\$ 754,637	\$(3,455)	\$(90,330)
<u>Capital Outlay</u>	<u>\$ 133,000</u>	<u>\$ 135,600</u>	<u>\$ 148,600</u>	<u>\$ 13,000</u>	<u>\$ 15,600</u>
Subtotal:	\$ 1,528,329	\$ 1,561,359	\$ 1,592,501	\$ 31,142	\$ 64,172
Transfers Out	\$ 117,115	\$ 91,108	\$ 91,108	\$ 0	\$(26,007)
Reserves - Operating	\$ 403,318	\$ 421,871	\$ 409,400	\$(12,471)	\$ 6,082
<u>Reserves - Capital</u>	<u>\$ 161,064</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(161,064)</u>
EXPENDITURES TOTAL:	\$ 2,209,826	\$ 2,074,338	\$ 2,093,009	\$ 18,671	\$(116,817)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	320,875	373,952	373,952	302,306	463,425	89,473
5120002 - Disaster Relief	150	0	0	244	0	0
5126000 - Other Salary	3,250	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,587	-6,587	0	-8,136	-1,549
5140000 - Overtime	721	2,500	2,500	894	1,500	-1,000
5140003 - Overtime- Disaster Relief	12	0	0	12	0	0
5160000 - Compensated Annual Leave	30,955	0	0	17,734	0	0
5160010 - Compensated Ann Leave Payoff	985	0	0	1,735	0	0
5160020 - Compensated Admin Leave	1,835	0	0	1,908	0	0
5170000 - Compensated Sick Leave	8,945	0	0	4,719	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,551	0	0
5210000 - Fica Taxes	26,625	28,798	28,798	24,298	35,568	6,770
5220000 - Retirement Contributions	40,556	44,836	44,836	40,200	63,091	18,255
5230000 - Health Insurance	81,944	102,599	102,599	72,258	128,661	26,062
5231000 - Life Insurance	351	384	384	333	472	88
5232000 - Dental Insurance	1,529	1,585	1,585	1,135	1,898	313
5233000 - Lt Disability Insurance	553	603	603	508	742	139
5233100 - St Disability Insurance	998	1,089	1,089	760	1,346	257
5240000 - Workers' Compensation	586	603	603	534	697	94
Personnel Services:	\$520,871	\$550,362	\$550,362	\$475,129	\$689,264	\$138,902
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	147,000	0	125,000	0
5340000 - Other Contractual Services	72,784	110,000	110,000	1,524	110,000	0
5340008 - Other Contractual Svc- Auction	572	0	0	0	0	0
5400000 - Travel And Per Diem	134	5,500	5,500	947	3,800	-1,700
5410000 - Communications	1,099	0	0	0	0	0
5440000 - Rentals And Leases	799	0	0	1,300	0	0
5450000 - Insurance	1,767	5,311	5,311	5,311	2,094	-3,217
5460000 - Repair & Maintenance Svcs	67,435	71,935	105,469	95,292	73,635	1,700
5490000 - Oth Current Chgs & Obligations	0	2,813	2,813	0	2,813	0
5490501 - OH-Workers' Compensation	1,115	1,520	1,520	1,520	2,028	508
5490502 - OH-Property & Liability Insurance	289	472	472	472	192	-280
5490503 - OH-Dental Insurance	395	390	390	390	486	96
5490504 - OH-Health Insurance	1,245	1,630	1,630	1,630	1,728	98
5490505 - OH-Life/AD&D, STD, LTD	260	290	290	290	396	106
5511000 - Office Supplies	1,494	6,775	6,775	2,751	7,290	515
5512000 - Office Equipment	27,077	44,410	44,410	29,960	50,900	6,490
5520000 - Operating Supplies	33,845	69,390	69,390	26,434	79,880	10,490
5520010 - Computer Software	79,226	289,781	269,781	5,614	219,545	-70,236
5520011 - Computer Software, SAAS	0	0	0	18,462	0	0
5520020 - Computer Hardware, Non-Capital	41,014	87,650	102,650	94,350	56,850	-30,800
5520021 - Computer Hardware, Operating	4,134	10,000	15,000	11,202	10,000	0
5540000 - Books,pubs,subs & Memberships	1,988	2,500	2,500	4,396	3,500	1,000
5541000 - Registration Fees	750	3,600	3,600	700	1,000	-2,600
5550000 - Training	0	6,000	6,000	0	3,500	-2,500
Operating Expenses:	\$462,422	\$844,967	\$900,501	\$302,546	\$754,637	-\$90,330
Capital Outlay:						

130-COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	30,000	30,000	0	6,000	-24,000
5640020 - Computer Hardware, Capital	12,391	103,000	141,439	60,440	142,600	39,600
5680010 - Computer Software, Capital	0	0	0	99	0	0
Capital Outlay:	\$12,391	\$133,000	\$171,439	\$60,539	\$148,600	\$15,600
Transfers Out:						
5910001 - Tran Out-general Fund	90,352	117,115	117,115	117,115	91,108	-26,007
Transfers Out:	\$90,352	\$117,115	\$117,115	\$117,115	\$91,108	-\$26,007
Reserves - Operating:						
5990010 - Reserve For Cash	0	252,074	288,665	0	255,875	3,801
5990020 - Reserve For Contingency	0	151,244	173,199	0	153,525	2,281
Reserves - Operating:	\$0	\$403,318	\$461,864	\$0	\$409,400	\$6,082
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	161,064	288,528	0	0	-161,064
Reserves - Capital:	\$0	\$161,064	\$288,528	\$0	\$0	-\$161,064
TOTAL EXPENDITURES:	\$1,086,036	\$2,209,826	\$2,489,809	\$955,328	\$2,093,009	-\$116,817

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

In FY24, the Countywide Fire Fund will provide funding to operate 17 Osceola County fire stations, which includes 2 new Fire Stations (Calypso Cay and Austin Tindall) and provide EMS services to the unincorporated areas of Osceola County.

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

- **Personnel Services increased based on the Collective Bargaining Agreement with the Osceola Professional Firefighters Association Local #3284 as funds were reallocated from Reserves that had been set aside for this purpose**
- **Operating Expenses increased due to an increase in Bad Debt expenditures, as a result of increasing Ambulance Fee revenue**
- **Transfers Out increased as a result of increased Fund Balance to support future fire capital projects**
- **Reserves – Operating increased as a result of the Personnel Services changes**
- **Reserves – Assigned decreased in order to offset the increase to Personnel Services**

REVENUES

This Fund is supported by Ad Valorem and Special Assessment revenue. 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:

- **Charges For Services increased due to revised revenue projections for Ambulance Fees**
- **Fund Balance increased as a result of revised projections**

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

134-COUNTYWIDE FIRE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 32,644,714	\$ 37,862,626	\$ 37,862,626	\$ 0	\$ 5,217,912
PY Delinquent Ad Valorem Tax	\$ 3,500	\$ 3,500	\$ 3,500	\$ 0	\$ 0
Permits, Fees & Special Assessments	\$ 44,014,697	\$ 51,527,420	\$ 51,527,420	\$ 0	\$ 7,512,723
Intergovernmental Revenue	\$ 97,000	\$ 97,000	\$ 97,000	\$ 0	\$ 0
Charges For Services	\$ 13,417,257	\$ 14,692,377	\$ 18,239,037	\$ 3,546,660	\$ 4,821,780
Miscellaneous Revenues	\$ 2,540,531	\$ 1,605,105	\$ 1,605,105	\$ 0	\$(935,426)
Less 5% Statutory Reduction	\$(4,635,384)	\$(5,288,900)	\$(5,466,233)	\$(177,333)	\$(830,849)
Subtotal:	\$ 88,082,315	\$ 100,499,128	\$ 103,868,455	\$ 3,369,327	\$ 15,786,140
Transfers In	\$ 5,168,978	\$ 5,949,328	\$ 5,949,328	\$ 0	\$ 780,350
Other Sources	\$ 164,185	\$ 153,309	\$ 153,309	\$ 0	\$(10,876)
Fund Balance	\$ 33,498,216	\$ 20,742,308	\$ 22,878,074	\$ 2,135,766	\$(10,620,142)
REVENUES TOTAL:	\$ 126,913,694	\$ 127,344,073	\$ 132,849,166	\$ 5,505,093	\$ 5,935,472
EXPENDITURES:					
Personnel Services	\$ 52,360,604	\$ 56,195,640	\$ 59,500,946	\$ 3,305,306	\$ 7,140,342
Operating Expenses	\$ 19,668,323	\$ 22,478,480	\$ 24,388,201	\$ 1,909,721	\$ 4,719,878
Capital Outlay	\$ 685,597	\$ 271,246	\$ 271,246	\$ 0	\$(414,351)
Debt Service	\$ 2,847,851	\$ 3,660,645	\$ 3,660,645	\$ 0	\$ 812,794
Subtotal:	\$ 75,562,375	\$ 82,606,011	\$ 87,821,038	\$ 5,215,027	\$ 12,258,663
Transfers Out	\$ 26,361,428	\$ 11,137,021	\$ 12,600,073	\$ 1,463,052	\$(13,761,355)
Reserves - Operating	\$ 21,317,911	\$ 23,499,441	\$ 25,326,455	\$ 1,827,014	\$ 4,008,544
Reserves - Debt	\$ 2,131,941	\$ 2,553,185	\$ 2,553,185	\$ 0	\$ 421,244
Reserves - Capital	\$ 1,201,307	\$ 1,781,268	\$ 1,781,268	\$ 0	\$ 579,961
Reserves - Assigned	\$ 338,732	\$ 5,767,147	\$ 2,767,147	\$(3,000,000)	\$ 2,428,415
EXPENDITURES TOTAL:	\$ 126,913,694	\$ 127,344,073	\$ 132,849,166	\$ 5,505,093	\$ 5,935,472

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	23,040,817	25,678,830	25,678,830	18,130,874	29,934,125	4,255,295
5120002 - Disaster Relief	28,403	0	0	35,800	0	0
5120030 - Holiday Pay	404,016	553,000	553,000	381,586	596,000	43,000
5124000 - Exec Deferred Compensation	28,363	29,052	29,052	31,256	37,385	8,333
5126000 - Other Salary	34,565	0	0	0	0	0
5130000 - Other Salaries & Wages	0	0	0	0	126,742	126,742
5130001 - Vacancy Factor	0	-575,394	-575,394	0	-600,377	-24,983
5130002 - Other Salaries & Wages-Standby	347,079	370,000	370,000	296,514	0	-370,000
5130003 - Other Salaries & Wages-Deploym	7,158	0	0	9,202	0	0
5130004 - Other Salaries & Wages-BC Work	335,342	400,000	400,000	264,580	390,000	-10,000
5130005 - DC Backfill	0	0	0	55,298	140,000	140,000
5140000 - Overtime	4,032,983	2,723,107	2,830,753	2,193,728	2,719,896	-3,211
5140001 - Overtime-Deployment	16,924	0	0	8,474	0	0
5140003 - Overtime- Disaster Relief	3,630	0	0	4,074	0	0
5150000 - Incentive Pay	2,933,634	2,669,539	2,669,539	2,358,630	2,985,179	315,640
5150010 - Uniform Allowance	99,850	122,400	122,400	78,600	132,900	10,500
5150030 - Educ Incentive Firefighters	97,100	105,960	105,960	87,610	113,400	7,440
5150031 - Tuition Reimbursement - CBA	3,071	50,000	50,000	5,109	50,000	0
5150032 - Tuition Reimbursement - Non-CBA	2,269	10,000	10,000	0	10,000	0
5150100 - Wellness Incentive	151,171	212,160	212,160	132,715	230,360	18,200
5150300 - Class C Meals	12	0	0	0	0	0
5160000 - Compensated Annual Leave	1,788,667	0	0	1,503,333	0	0
5160010 - Compensated Ann Leave Payoff	37,929	0	0	69,213	0	0
5160020 - Compensated Admin Leave	27,738	0	0	24,573	0	0
5170000 - Compensated Sick Leave	1,414,263	0	0	1,007,944	0	0
5170010 - Compensated Sick Leave Payoff	39,987	0	0	96,142	0	0
5210000 - Fica Taxes	2,550,828	2,418,157	2,418,157	1,930,170	2,514,014	95,857
5220000 - Retirement Contributions	8,456,912	8,626,795	8,626,795	7,117,704	10,466,952	1,840,157
5230000 - Health Insurance	5,411,404	7,091,398	7,091,398	5,252,698	7,903,669	812,271
5231000 - Life Insurance	21,732	33,203	33,203	20,940	34,614	1,411
5232000 - Dental Insurance	117,301	132,826	132,826	105,569	147,904	15,078
5233000 - Lt Disability Insurance	34,281	43,608	43,608	31,876	45,307	1,699
5233100 - St Disability Insurance	61,724	77,517	77,517	47,657	80,707	3,190
5240000 - Workers' Compensation	1,541,035	1,588,446	1,588,446	1,241,222	1,442,169	-146,277
5250000 - Unemployment Compensation	550	0	0	985	0	0
5270000 - Community Service Leave	0	0	0	326	0	0
Personnel Services:	\$53,070,737	\$52,360,604	\$52,468,250	\$42,524,403	\$59,500,946	\$7,140,342
Operating Expenses:						
5310000 - Professional Services	18,983	88,000	88,000	0	40,670	-47,330
5310006 - Legal Fees	18,025	55,000	55,000	31,635	160,000	105,000
5312000 - Tax Collector Fees	1,392,844	1,507,056	1,507,056	1,504,816	1,760,351	253,295
5314000 - Medical Svcs	156,014	320,882	320,882	265,562	440,259	119,377
5340000 - Other Contractual Services	1,301,235	1,442,073	1,480,929	1,283,865	1,776,929	334,856
5340008 - Other Contractual Svc- Auction	1,441	0	0	0	0	0
5400000 - Travel And Per Diem	17,296	47,102	47,102	12,547	51,257	4,155
5410000 - Communications	254,008	302,521	302,521	195,788	291,053	-11,468
5420000 - Freight & Postage Services	4,126	5,500	7,099	2,973	5,500	0
5430000 - Utility Services	387,875	385,188	385,188	347,461	478,694	93,506

134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440000 - Rentals And Leases	11,519	105,688	105,688	115,539	93,173	-12,515
5450000 - Insurance	226,185	721,704	721,704	721,704	569,939	-151,765
5460000 - Repair & Maintenance Svcs	908,804	1,325,698	1,300,698	961,667	1,237,184	-88,514
5460010 - Repairs & Maint Software	0	0	0	0	252,522	252,522
5462000 - Rep & Maint-automotive	1,779,860	1,135,173	1,106,173	1,266,263	1,312,000	176,827
5462200 - Repair & Maint-Auto Direct	0	0	0	0	50,000	50,000
5470000 - Printing And Binding	8,639	4,800	4,800	2,260	5,028	228
5480000 - Promotional Activities	8,946	16,000	16,000	5,189	11,000	-5,000
5490000 - Oth Current Chgs & Obligations	260,501	655,506	655,506	4,623	751,600	96,094
5490400 - Bad Debt	7,083,665	6,710,946	6,710,946	6,813,108	10,308,844	3,597,898
5490500 - Reimbursement Of Py Revenue	0	0	0	145	0	0
5490501 - OH-Workers' Compensation	85,542	131,918	131,918	131,918	151,738	19,820
5490502 - OH-Property & Liability Insurance	36,972	64,081	64,081	64,081	52,137	-11,944
5490503 - OH-Dental Insurance	30,298	33,766	33,766	33,766	36,285	2,519
5490504 - OH-Health Insurance	95,533	141,132	141,132	141,132	129,005	-12,127
5490505 - OH-Life/AD&D, STD, LTD	20,416	25,109	25,109	25,109	29,562	4,453
5490509 - OH-Fleet Oversight	21,812	31,234	31,234	31,234	24,747	-6,487
5490510 - OH-Fleet Maint	0	916,827	916,827	916,827	497,934	-418,893
5490511 - OH-Fleet Fuel	47,348	0	0	0	51,330	51,330
5511000 - Office Supplies	29,622	35,521	35,521	22,728	40,816	5,295
5512000 - Office Equipment	700	4,500	4,500	1,075	4,500	0
5520000 - Operating Supplies	1,021,978	1,369,992	1,421,074	898,540	1,122,869	-247,123
5520005 - OS Personal Protect Equip	0	344,141	361,727	174,121	430,491	86,350
5520010 - Computer Software	61,959	133,655	133,655	50,309	99,675	-33,980
5520020 - Computer Hardware, Non-Capital	34,283	64,100	64,100	59,131	278,362	214,262
5521000 - Gas & Oil	435,227	453,335	453,335	282,129	524,372	71,037
5521005 - Gas & Oil-Direct	336,996	412,138	412,138	252,277	375,628	-36,510
5522500 - Food	750	0	0	1,762	0	0
5524500 - Cleaning Supplies	29	0	0	153	0	0
5525000 - Tools	808	0	0	149	5,681	5,681
5526000 - Clothing	301,769	351,756	366,756	306,765	396,950	45,194
5540000 - Books,pubs,subs & Memberships	7,086	17,456	17,456	6,181	15,741	-1,715
5541000 - Registration Fees	2,325	22,090	22,090	4,649	31,230	9,140
5550000 - Training	183,503	286,735	283,344	142,412	493,145	206,410
Operating Expenses:	\$16,594,919	\$19,668,323	\$19,735,055	\$17,081,592	\$24,388,201	\$4,719,878
Capital Outlay:						
5640000 - Machinery & Equipment	286,413	444,925	386,694	72,616	98,137	-346,788
5640020 - Computer Hardware, Capital	10,174	19,800	19,800	0	19,800	0
5640100 - Vehicles	0	220,872	248,293	80,064	153,309	-67,563
Capital Outlay:	\$296,587	\$685,597	\$654,787	\$152,680	\$271,246	-\$414,351
Debt Service:						
5710000 - Principal	2,285,826	2,392,711	2,392,711	2,218,074	3,048,529	655,818
5720000 - Interest	497,714	455,140	455,140	427,050	612,116	156,976
Debt Service:	\$2,783,540	\$2,847,851	\$2,847,851	\$2,645,124	\$3,660,645	\$812,794
Transfers Out:						
5910001 - Tran Out-general Fund	3,031,787	3,614,595	3,614,595	3,614,595	3,894,067	279,472
5910158 - Tran Out-intergov Radio Commun	217,012	252,051	252,051	252,051	272,558	20,507

134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910242 - Transfers Out Fund 242	300,033	300,507	301,120	301,120	300,733	226
5910248 - Tran Out - 248	529,784	264,892	264,892	264,892	0	-264,892
5910331 - Tran Out - Fire Capital Fund	20,558,441	19,243,274	16,043,036	16,043,036	5,200,552	-14,042,722
5910510 - Tran Out Fleet	179,687	0	19,927	19,927	0	0
5910511 - Tran Out Fleet Fuel F511	313,500	0	0	0	0	0
5910704 - Transfers out-Property Appr	413,280	438,484	438,484	439,521	474,222	35,738
5910705 - Transfers out-Sheriff	2,074,884	2,247,625	2,247,625	2,247,625	2,457,941	210,316
Transfers Out:	\$27,618,408	\$26,361,428	\$23,181,730	\$23,182,767	\$12,600,073	-\$13,761,355
Reserves - Operating:						
5990010 - Reserve For Cash	0	16,398,393	16,398,393	0	15,829,034	-569,359
5990020 - Reserve For Contingency	0	4,919,518	4,791,332	0	9,497,421	4,577,903
Reserves - Operating:	\$0	\$21,317,911	\$21,189,725	\$0	\$25,326,455	\$4,008,544
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,131,941	2,131,941	0	2,553,185	421,244
Reserves - Debt:	\$0	\$2,131,941	\$2,131,941	\$0	\$2,553,185	\$421,244
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	1,201,307	1,201,307	0	1,781,268	579,961
Reserves - Capital:	\$0	\$1,201,307	\$1,201,307	\$0	\$1,781,268	\$579,961
Reserves - Assigned:						
5990060 - Reserves Assigned	0	338,732	338,732	0	2,767,147	2,428,415
Reserves - Assigned:	\$0	\$338,732	\$338,732	\$0	\$2,767,147	\$2,428,415
	234,882	0	0	0	0	0
	929	0	0	0	0	0
	\$235,811	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$100,600,001	\$126,913,694	\$123,749,378	\$85,586,566	\$132,849,166	\$5,935,472

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 and Fund Balance. The new FY24 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 \$7,957,066.

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

137-HOME FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 6,748,465	\$ 7,669,214	\$ 7,669,214	\$ 0	\$ 920,749
Subtotal:	\$ 6,748,465	\$ 7,669,214	\$ 7,669,214	\$ 0	\$ 920,749
<u>Fund Balance</u>	\$ 1,314,780	\$ 1,314,780	\$ 1,174,867	\$(139,913)	\$(139,913)
REVENUES TOTAL:	\$ 8,063,245	\$ 8,983,994	\$ 8,844,081	\$(139,913)	\$ 780,836
EXPENDITURES:					
Personnel Services	\$ 101,635	\$ 94,623	\$ 94,778	\$ 155	\$(6,857)
Operating Expenses	\$ 6,394,537	\$ 6,777,877	\$ 6,637,809	\$(140,068)	\$ 243,272
<u>Grants and Aids</u>	\$ 1,567,073	\$ 2,111,494	\$ 2,111,494	\$ 0	\$ 544,421
Subtotal:	\$ 8,063,245	\$ 8,983,994	\$ 8,844,081	\$(139,913)	\$ 780,836
EXPENDITURES TOTAL:	\$ 8,063,245	\$ 8,983,994	\$ 8,844,081	\$(139,913)	\$ 780,836

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	5,059	65,968	65,968	14,061	56,821	-9,147
5130001 - Vacancy Factor	0	-1,199	-1,199	0	-1,038	161
5140000 - Overtime	9	2,500	2,500	17	2,500	0
5150300 - Class C Meals	0	0	0	8	0	0
5160000 - Compensated Annual Leave	917	0	0	479	0	0
5170000 - Compensated Sick Leave	77	0	0	2,214	0	0
5210000 - Fica Taxes	463	5,237	5,237	1,357	4,537	-700
5220000 - Retirement Contributions	722	8,155	8,155	1,997	8,050	-105
5230000 - Health Insurance	997	19,996	19,996	4,215	23,116	3,120
5231000 - Life Insurance	6	70	70	17	60	-10
5232000 - Dental Insurance	35	492	492	110	377	-115
5233000 - Lt Disability Insurance	8	109	109	25	94	-15
5233100 - St Disability Insurance	15	198	198	38	172	-26
5240000 - Workers' Compensation	10	109	109	27	89	-20
Personnel Services:	\$8,317	\$101,635	\$101,635	\$24,565	\$94,778	-\$6,857
Operating Expenses:						
5310000 - Professional Services	48,000	60,000	60,000	0	60,000	0
5400000 - Travel And Per Diem	322	7,000	7,000	1,035	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	0	0	0	521	521
5480000 - Promotional Activities	0	1,000	1,000	0	1,000	0
5488000 - Promotional-ads/media Buys	5,165	7,000	7,000	0	7,000	0
5490000 - Oth Current Chgs & Obligations	171,739	6,303,137	6,163,224	57,974	6,545,888	242,751
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	1,500	0
5540000 - Books,pubs,subs & Memberships	0	1,800	1,800	1,000	1,800	0
5541000 - Registration Fees	0	2,000	2,000	0	2,500	500
5550000 - Training	1,500	4,500	4,500	0	4,000	-500
Operating Expenses:	\$226,727	\$6,394,537	\$6,254,624	\$60,009	\$6,637,809	\$243,272
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	1,141,053	1,141,053	0	1,499,090	358,037
5811000-Aids To Gov't Agencies	104,070	426,020	426,020	55,698	612,404	186,384
Grants and Aids:	\$104,070	\$1,567,073	\$1,567,073	\$55,698	\$2,111,494	\$544,421
TOTAL EXPENDITURES:	\$339,114	\$8,063,245	\$7,923,332	\$140,272	\$8,844,081	\$780,836

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 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 62,915	\$ 73,838	\$ 73,838	\$ 0	\$ 10,923
Miscellaneous Revenues	\$ 136	\$ 136	\$ 136	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(3,153)</u>	<u>\$(3,699)</u>	<u>\$(3,699)</u>	<u>\$ 0</u>	<u>\$(546)</u>
Subtotal:	\$ 59,898	\$ 70,275	\$ 70,275	\$ 0	\$ 10,377
<u>Fund Balance</u>	<u>\$ 18,382</u>	<u>\$ 11,592</u>	<u>\$ 11,592</u>	<u>\$ 0</u>	<u>\$(6,790)</u>
REVENUES TOTAL:	<u>\$ 78,280</u>	<u>\$ 81,867</u>	<u>\$ 81,867</u>	<u>\$ 0</u>	<u>\$ 3,587</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 78,280</u>	<u>\$ 81,867</u>	<u>\$ 81,867</u>	<u>\$ 0</u>	<u>\$ 3,587</u>
EXPENDITURES TOTAL:	<u>\$ 78,280</u>	<u>\$ 81,867</u>	<u>\$ 81,867</u>	<u>\$ 0</u>	<u>\$ 3,587</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	57,513	78,280	80,740	28,828	81,867	3,587
Transfers Out:	\$57,513	\$78,280	\$80,740	\$28,828	\$81,867	\$3,587
TOTAL EXPENDITURES:	\$57,513	\$78,280	\$80,740	\$28,828	\$81,867	\$3,587

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-related 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. Estimated revenue is based on calculated trends.

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

141-BOATING IMPROVEMENT FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 93,107	\$ 101,629	\$ 101,629	\$ 0	\$ 8,522
Miscellaneous Revenues	\$ 19,266	\$ 7,200	\$ 7,200	\$ 0	\$(12,066)
Less 5% Statutory Reduction	\$(5,618)	\$(3,856)	\$(3,856)	\$ 0	\$ 1,762
Subtotal:	\$ 106,755	\$ 104,973	\$ 104,973	\$ 0	\$(1,782)
Fund Balance	\$ 665,813	\$ 388,499	\$ 799,471	\$ 410,972	\$ 133,658
REVENUES TOTAL:	\$ 772,568	\$ 493,472	\$ 904,444	\$ 410,972	\$ 131,876
EXPENDITURES:					
Capital Outlay	\$ 422,562	\$ 0	\$ 410,972	\$ 410,972	\$(11,590)
Subtotal:	\$ 422,562	\$ 0	\$ 410,972	\$ 410,972	\$(11,590)
Transfers Out	\$ 10,475	\$ 10,545	\$ 10,545	\$ 0	\$ 70
Reserves - Operating	\$ 50,050	\$ 1,758	\$ 1,758	\$ 0	\$(48,292)
Reserves - Capital	\$ 289,481	\$ 481,169	\$ 481,169	\$ 0	\$ 191,688
EXPENDITURES TOTAL:	\$ 772,568	\$ 493,472	\$ 904,444	\$ 410,972	\$ 131,876

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	27,575	422,562	421,447	10,476	410,972	-11,590
Capital Outlay:	\$27,575	\$422,562	\$421,447	\$10,476	\$410,972	-\$11,590
Transfers Out:						
5910001 - Tran Out-general Fund	8,849	10,475	10,475	10,475	10,545	70
Transfers Out:	\$8,849	\$10,475	\$10,475	\$10,475	\$10,545	\$70
Reserves - Operating:						
5990010 - Reserve For Cash	0	50,050	20,155	0	1,758	-48,292
Reserves - Operating:	\$0	\$50,050	\$20,155	\$0	\$1,758	-\$48,292
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	289,481	429,830	0	481,169	191,688
Reserves - Capital:	\$0	\$289,481	\$429,830	\$0	\$481,169	\$191,688
TOTAL EXPENDITURES:	\$36,424	\$772,568	\$881,907	\$20,951	\$904,444	\$131,876

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.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 57,610	\$ 0	\$ 57,610	\$ 57,610	\$ 0
Subtotal:	\$ 57,610	\$ 0	\$ 57,610	\$ 57,610	\$ 0
Fund Balance	\$ 18,869,815	\$ 0	\$ 16,019,701	\$ 16,019,701	\$(2,850,114)
REVENUES TOTAL:	\$ 18,927,425	\$ 0	\$ 16,077,311	\$ 16,077,311	\$(2,850,114)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 18,927,425	\$ 0	\$ 16,077,311	\$ 16,077,311	\$(2,850,114)
Subtotal:	\$ 18,927,425	\$ 0	\$ 16,077,311	\$ 16,077,311	\$(2,850,114)
EXPENDITURES TOTAL:	\$ 18,927,425	\$ 0	\$ 16,077,311	\$ 16,077,311	\$(2,850,114)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	0	0	162,883	0	0	0
Operating Expenses:	\$0	\$0	\$162,883	\$0	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	2,178,155	18,927,425	18,239,582	2,215,150	16,077,311	-2,850,114
Capital Outlay:	\$2,178,155	\$18,927,425	\$18,239,582	\$2,215,150	\$16,077,311	-\$2,850,114
TOTAL EXPENDITURES:	\$2,178,155	\$18,927,425	\$18,402,465	\$2,215,150	\$16,077,311	-\$2,850,114

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 originating Ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. Ordinance #2020-63 restructured the East District Mobility Fee Funds into two separate funds, but the West District remains unchanged with only an increase in fees effective March 1, 2021, per the new Ordinance. This Fund represents the West District.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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 Construct 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. The Fund Balance is a conservative estimate.

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

143 - MOBILITY FEE WEST DISTRICT SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 44,100,314	\$ 23,757,903	\$ 47,503,930	\$ 23,746,027	\$ 3,403,616
Miscellaneous Revenues	\$ 349,751	\$ 0	\$ 0	\$ 0	\$(349,751)
Less 5% Statutory Reduction	\$(1,250,627)	\$(1,187,895)	\$(1,353,680)	\$(165,785)	\$(103,053)
Subtotal:	\$ 43,199,438	\$ 22,570,008	\$ 46,150,250	\$ 23,580,242	\$ 2,950,812
Fund Balance	\$ 114,739,963	\$ 22,592,663	\$ 154,161,538	\$ 131,568,875	\$ 39,421,575
REVENUES TOTAL:	\$ 157,939,401	\$ 45,162,671	\$ 200,311,788	\$ 155,149,117	\$ 42,372,387
EXPENDITURES:					
Operating Expenses	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	\$ 0
Capital Outlay	\$ 124,798,581	\$ 0	\$ 148,411,051	\$ 148,411,051	\$ 23,612,470
Subtotal:	\$ 124,948,581	\$ 150,000	\$ 148,561,051	\$ 148,411,051	\$ 23,612,470
Transfers Out	\$ 91,346	\$ 68,775	\$ 68,775	\$ 0	\$(22,571)
Reserves - Capital	\$ 32,899,474	\$ 44,943,896	\$ 51,681,962	\$ 6,738,066	\$ 18,782,488
EXPENDITURES TOTAL:	\$ 157,939,401	\$ 45,162,671	\$ 200,311,788	\$ 155,149,117	\$ 42,372,387

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	69,980	150,000	150,000	187,473	150,000	0
Operating Expenses:	\$69,980	\$150,000	\$150,000	\$187,473	\$150,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	9,647,546	124,798,581	159,533,927	9,678,730	148,411,051	23,612,470
Capital Outlay:	\$9,647,546	\$124,798,581	\$159,533,927	\$9,678,730	\$148,411,051	\$23,612,470
Transfers Out:						
5910001 - Tran Out-general Fund	35,533	91,346	91,346	91,346	68,775	-22,571
Transfers Out:	\$35,533	\$91,346	\$91,346	\$91,346	\$68,775	-\$22,571
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	17,899,474	4,358,952	0	51,681,962	33,782,488
5990041 - Res For Capital - Designated	0	15,000,000	42,866	0	0	-15,000,000
Reserves - Capital:	\$0	\$32,899,474	\$4,401,818	\$0	\$51,681,962	\$18,782,488
TOTAL EXPENDITURES:	\$9,753,060	\$157,939,401	\$164,177,091	\$9,957,550	\$200,311,788	\$42,372,387

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 allowed 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.

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.

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

145 - RED LIGHT CAMERAS SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Judgment, Fines & Forfeits	\$ 730,490	\$ 754,388	\$ 731,765	\$(22,623)	\$ 1,275
Miscellaneous Revenues	\$ 6,262	\$ 0	\$ 0	\$ 0	\$(6,262)
<u>Less 5% Statutory Reduction</u>	<u>\$(36,838)</u>	<u>\$(37,719)</u>	<u>\$(36,588)</u>	<u>\$ 1,131</u>	<u>\$ 250</u>
Subtotal:	\$ 699,914	\$ 716,669	\$ 695,177	\$(21,492)	\$(4,737)
<u>Fund Balance</u>	<u>\$ 1,467,946</u>	<u>\$ 1,692,412</u>	<u>\$ 1,692,412</u>	<u>\$ 0</u>	<u>\$ 224,466</u>
REVENUES TOTAL:	<u>\$ 2,167,860</u>	<u>\$ 2,409,081</u>	<u>\$ 2,387,589</u>	<u>\$(21,492)</u>	<u>\$ 219,729</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 657,700</u>	<u>\$ 657,700</u>	<u>\$ 657,700</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 657,700	\$ 657,700	\$ 657,700	\$ 0	\$ 0
Transfers Out	\$ 12,516	\$ 15,143	\$ 15,143	\$ 0	\$ 2,627
<u>Reserves - Restricted</u>	<u>\$ 1,497,644</u>	<u>\$ 1,736,238</u>	<u>\$ 1,714,746</u>	<u>\$(21,492)</u>	<u>\$ 217,102</u>
EXPENDITURES TOTAL:	<u>\$ 2,167,860</u>	<u>\$ 2,409,081</u>	<u>\$ 2,387,589</u>	<u>\$(21,492)</u>	<u>\$ 219,729</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	457,144	655,200	655,200	352,562	655,200	0
5490500 - Reimbursement Of Py Revenue	158	2,500	2,500	178	2,500	0
Operating Expenses:	\$457,302	\$657,700	\$657,700	\$352,740	\$657,700	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	7,200	12,516	12,516	12,516	15,143	2,627
Transfers Out:	\$7,200	\$12,516	\$12,516	\$12,516	\$15,143	\$2,627
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,497,644	1,661,796	0	1,714,746	217,102
Reserves - Restricted:	\$0	\$1,497,644	\$1,661,796	\$0	\$1,714,746	\$217,102
TOTAL EXPENDITURES:	\$464,502	\$2,167,860	\$2,332,012	\$365,256	\$2,387,589	\$219,729

FUND 146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT

TRENDS & ISSUES

<p>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.</p>
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<p>This Fund will be closed in FY23.</p>
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REVENUES

<p>This Fund will be closed in FY23 and any remaining funds have been allocated to Fund 243 – TDT Revenue Bonds Series 2016.</p>
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*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<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 (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910243 - Transfer Out - 243	0	0	149,541	149,541	0	0
Transfers Out:	\$0	\$0	\$149,541	\$149,541	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$0	\$149,541	\$149,541	\$0	\$0

FUND 147 – CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION FUND

TRENDS & ISSUES

<p>The Conservation Lands Perpetual Maintenance & Acquisition Fund includes revenues and appropriations related to perpetual maintenance accounts and acquisition accounts. The Fund consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oaks & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Conservation Area (7465). The cost centers were moved from the General Fund into this new separate Fund to exclusively account for perpetual maintenance funds.</p>

REVENUES

<p>This Fund generates revenues for Rents and Royalties for maintenance and acquisition of conservation properties and also includes Fund Balance.</p>
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*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	25,000	76,307	76,307	0	72,289	-4,018
5460000 - Repair & Maintenance Svcs	8,600	129,715	129,715	0	129,238	-477
5490000 - Oth Current Chgs & Obligations	0	1,132,302	1,218,398	0	1,072,050	-60,252
Operating Expenses:	\$33,600	\$1,338,324	\$1,424,420	\$0	\$1,273,577	-\$64,747
TOTAL EXPENDITURES:	\$33,600	\$1,338,324	\$1,424,420	\$0	\$1,273,577	-\$64,747

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 88,985	\$ 6,542	\$ 6,542	\$ 0	\$(82,443)
<u>Less 5% Statutory Reduction</u>	<u>\$(4,449)</u>	<u>\$(327)</u>	<u>\$(327)</u>	<u>\$ 0</u>	<u>\$ 4,122</u>
Subtotal:	\$ 84,536	\$ 6,215	\$ 6,215	\$ 0	\$(78,321)
<u>Fund Balance</u>	<u>\$ 1,253,788</u>	<u>\$ 1,267,362</u>	<u>\$ 1,267,362</u>	<u>\$ 0</u>	<u>\$ 13,574</u>
REVENUES TOTAL:	<u>\$ 1,338,324</u>	<u>\$ 1,273,577</u>	<u>\$ 1,273,577</u>	<u>\$ 0</u>	<u>\$(64,747)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 1,338,324</u>	<u>\$ 1,273,577</u>	<u>\$ 1,273,577</u>	<u>\$ 0</u>	<u>\$(64,747)</u>
Subtotal:	\$ 1,338,324	\$ 1,273,577	\$ 1,273,577	\$ 0	\$(64,747)
EXPENDITURES TOTAL:	<u>\$ 1,338,324</u>	<u>\$ 1,273,577</u>	<u>\$ 1,273,577</u>	<u>\$ 0</u>	<u>\$(64,747)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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.

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. In general, this Fund is self-sustaining as revenues are able to provide for all needed expenditures.

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

- **Miscellaneous revenues decreased due to a reduction in Building Safety Licenses**

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

148-BUILDING FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 10,072,380	\$ 12,826,280	\$ 12,826,280	\$ 0	\$ 2,753,900
Charges For Services	\$ 231,536	\$ 280,601	\$ 280,601	\$ 0	\$ 49,065
Judgment, Fines & Forfeits	\$ 5,075	\$ 5,075	\$ 5,075	\$ 0	\$ 0
Miscellaneous Revenues	\$ 316,683	\$ 10,980	\$ 8,500	\$(2,480)	\$(308,183)
Less 5% Statutory Reduction	\$(531,284)	\$(656,147)	\$(656,023)	\$ 124	\$(124,739)
Subtotal:	\$ 10,094,390	\$ 12,466,789	\$ 12,464,433	\$(2,356)	\$ 2,370,043
Other Sources	\$ 359,940	\$ 911,667	\$ 1,271,607	\$ 359,940	\$ 911,667
Fund Balance	\$ 23,346,249	\$ 12,522,583	\$ 21,838,542	\$ 9,315,959	\$(1,507,707)
REVENUES TOTAL:	\$ 33,800,579	\$ 25,901,039	\$ 35,574,582	\$ 9,673,543	\$ 1,774,003
EXPENDITURES:					
Personnel Services	\$ 7,893,857	\$ 8,225,737	\$ 8,225,060	\$(677)	\$ 331,203
Operating Expenses	\$ 9,171,322	\$ 9,215,584	\$ 9,269,039	\$ 53,455	\$ 97,717
Capital Outlay	\$ 9,941,572	\$ 1,084,767	\$ 10,760,666	\$ 9,675,899	\$ 819,094
Debt Service	\$ 0	\$ 79,131	\$ 79,131	\$ 0	\$ 79,131
Subtotal:	\$ 27,006,751	\$ 18,605,219	\$ 28,333,896	\$ 9,728,677	\$ 1,327,145
Transfers Out	\$ 853,078	\$ 779,390	\$ 779,390	\$ 0	\$(73,688)
Reserves - Operating	\$ 4,738,333	\$ 4,880,188	\$ 3,453,653	\$(1,426,535)	\$(1,284,680)
Reserves - Debt	\$ 0	\$ 39,566	\$ 39,566	\$ 0	\$ 39,566
Reserves - Stability	\$ 1,202,417	\$ 1,596,676	\$ 2,968,077	\$ 1,371,401	\$ 1,765,660
EXPENDITURES TOTAL:	\$ 33,800,579	\$ 25,901,039	\$ 35,574,582	\$ 9,673,543	\$ 1,774,003

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,773,924	5,392,758	5,392,758	3,283,349	5,573,709	180,951
5120002 - Disaster Relief	6,278	0	0	10,494	0	0
5120040 - Reduction In Force Pay	0	0	0	9,888	0	0
5122000 - Car Allowance	525	0	0	175	0	0
5122001 - Cell Phone Allowance	113	0	0	38	0	0
5124000 - Exec Deferred Compensation	653	0	0	248	0	0
5126000 - Other Salary	73,350	0	0	0	0	0
5130001 - Vacancy Factor	0	-95,529	-95,529	0	-99,295	-3,766
5140000 - Overtime	63,730	100,500	100,500	103,708	100,500	0
5140002 - Overtime- Code Enforcement	228	0	0	122	0	0
5140003 - Overtime- Disaster Relief	858	0	0	1,551	0	0
5150300 - Class C Meals	33	0	0	0	0	0
5160000 - Compensated Annual Leave	198,530	0	0	210,203	0	0
5160010 - Compensated Ann Leave Payoff	44,174	0	0	35,940	0	0
5160020 - Compensated Admin Leave	40,574	0	0	37,908	0	0
5170000 - Compensated Sick Leave	107,073	0	0	94,025	0	0
5170010 - Compensated Sick Leave Payoff	32,791	0	0	54,103	0	0
5210000 - Fica Taxes	320,070	417,594	417,594	282,773	434,082	16,488
5220000 - Retirement Contributions	485,450	665,667	665,667	475,844	788,862	123,195
5230000 - Health Insurance	836,389	1,286,065	1,286,065	772,228	1,298,261	12,196
5231000 - Life Insurance	3,975	5,550	5,550	3,749	5,750	200
5232000 - Dental Insurance	20,230	25,874	25,874	17,369	25,897	23
5233000 - Lt Disability Insurance	6,280	8,725	8,725	5,701	9,054	329
5233100 - St Disability Insurance	11,222	15,641	15,641	8,466	16,252	611
5240000 - Workers' Compensation	51,416	71,012	71,012	52,460	71,988	976
5250000 - Unemployment Compensation	918	0	0	0	0	0
5270000 - Community Service Leave	0	0	0	488	0	0
Personnel Services:	\$6,078,783	\$7,893,857	\$7,893,857	\$5,460,827	\$8,225,060	\$331,203
Operating Expenses:						
5310000 - Professional Services	307,532	4,040,000	4,211,478	283,165	3,938,000	-102,000
5310006 - Legal Fees	57,720	0	0	80	0	0
5340000 - Other Contractual Services	1,970,063	3,117,000	4,117,000	1,838,299	3,166,816	49,816
5400000 - Travel And Per Diem	7,876	35,825	35,825	9,346	48,325	12,500
5410000 - Communications	42,409	60,160	60,160	36,846	60,160	0
5420000 - Freight & Postage Services	5,063	2,240	2,240	472	2,240	0
5440000 - Rentals And Leases	3,835	3,835	3,835	320	2,769	-1,066
5450000 - Insurance	40,824	174,519	174,519	174,519	212,668	38,149
5460000 - Repair & Maintenance Svcs	432,261	691,357	691,357	433,119	4,040	-687,317
5460010 - Repairs & Maint Software	0	0	0	0	714,500	714,500
5462000 - Rep & Maint-automotive	19,340	28,970	28,970	16,646	0	-28,970
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	20,970	20,970
5470000 - Printing And Binding	474	6,275	6,275	1,543	5,400	-875
5490000 - Oth Current Chgs & Obligations	67,915	114,800	114,800	1,865	114,800	0
5490011 - Cash over/shorts	1	0	0	-31	0	0
5490500 - Reimbursement Of Py Revenue	24,980	0	0	100,931	0	0
5490501 - OH-Workers' Compensation	18,893	25,218	25,218	25,218	28,143	2,925
5490502 - OH-Property & Liability Insurance	6,672	15,495	15,495	15,495	19,454	3,959
5490503 - OH-Dental Insurance	6,697	6,476	6,476	6,476	6,719	243

148-BUILDING FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	21,086	27,039	27,039	27,039	23,905	-3,134
5490505 – OH-Life/AD&D, STD, LTD	4,402	4,817	4,817	4,817	5,476	659
5490509 - OH-Fleet Oversight	6,068	6,402	6,402	6,402	5,632	-770
5490510 - OH-Fleet Maint	0	30	30	30	0	-30
5490511 - OH-Fleet Fuel	13,172	0	0	0	11,682	11,682
5511000 - Office Supplies	18,688	21,451	21,451	10,494	18,135	-3,316
5512000 - Office Equipment	2,137	0	0	4,058	0	0
5520000 - Operating Supplies	21,971	45,969	45,969	18,178	39,130	-6,839
5520010 - Computer Software	16,654	22,002	22,002	4,259	20,552	-1,450
5520011 - Computer Software, SAAS	5,724	431,630	484,261	178,066	435,880	4,250
5520020 - Computer Hardware, Non-Capital	53,399	64,250	64,250	34,681	112,550	48,300
5521000 - Gas & Oil	108,639	81,900	81,900	54,729	85,725	3,825
5522500 - Food	130	0	0	0	1,500	1,500
5540000 - Books,pubs,subs & Memberships	14,359	30,452	30,452	22,650	46,358	15,906
5550000 - Training	49,388	113,210	113,210	61,189	117,510	4,300
Operating Expenses:	\$3,348,370	\$9,171,322	\$10,395,431	\$3,370,901	\$9,269,039	\$97,717
Capital Outlay:						
5640000 - Machinery & Equipment	0	65,000	65,000	0	67,600	2,600
5640020 - Computer Hardware, Capital	0	100,000	100,000	0	105,500	5,500
5640100 - Vehicles	0	359,940	359,940	0	896,607	536,667
5650000 - Construction In Progress	1,370,820	9,416,632	9,760,548	371,537	9,690,959	274,327
Capital Outlay:	\$1,370,820	\$9,941,572	\$10,285,488	\$371,537	\$10,760,666	\$819,094
Debt Service:						
5710000 - Principal	0	0	0	0	67,227	67,227
5720000 - Interest	0	0	0	0	11,904	11,904
Debt Service:	\$0	\$0	\$0	\$0	\$79,131	\$79,131
Transfers Out:						
5910001 - Tran Out-general Fund	856,856	853,078	853,078	853,078	779,390	-73,688
5910510 - Tran Out Fleet	175	0	26	26	0	0
5910511 - Tran Out Fleet Fuel F511	249	0	0	0	0	0
Transfers Out:	\$857,280	\$853,078	\$853,104	\$853,104	\$779,390	-\$73,688
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,962,807	2,962,807	0	3,043,635	80,828
5990020 - Reserve For Contingency	0	1,775,526	775,500	0	410,018	-1,365,508
Reserves - Operating:	\$0	\$4,738,333	\$3,738,307	\$0	\$3,453,653	-\$1,284,680
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	39,566	39,566
Reserves - Debt:	\$0	\$0	\$0	\$0	\$39,566	\$39,566
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	3,971,372	0	0	0
Reserves - Capital:	\$0	\$0	\$3,971,372	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,202,417	1,202,417	0	2,968,077	1,765,660
Reserves - Stability:	\$0	\$1,202,417	\$1,202,417	\$0	\$2,968,077	\$1,765,660

148-BUILDING FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$11,655,254	\$33,800,579	\$38,339,976	\$10,056,370	\$35,574,582	\$1,774,003

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.

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

- **Reserves were adjusted in accordance with Policy**

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.

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

149-EAST 192 CRA SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 3,500	\$ 3,500	\$ 3,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(175)	\$(175)	\$(175)	\$ 0	\$ 0
Subtotal:	\$ 3,325	\$ 3,325	\$ 3,325	\$ 0	\$ 0
Transfers In	\$ 1,817,295	\$ 2,033,426	\$ 2,033,426	\$ 0	\$ 216,131
Fund Balance	\$ 2,721,327	\$ 1,612,905	\$ 3,830,545	\$ 2,217,640	\$ 1,109,218
REVENUES TOTAL:	\$ 4,541,947	\$ 3,649,656	\$ 5,867,296	\$ 2,217,640	\$ 1,325,349
EXPENDITURES:					
Personnel Services	\$ 60,205	\$ 63,680	\$ 63,998	\$ 318	\$ 3,793
Operating Expenses	\$ 506,851	\$ 306,851	\$ 306,841	\$(10)	\$(200,010)
Capital Outlay	\$ 2,133,115	\$ 709,577	\$ 2,927,217	\$ 2,217,640	\$ 794,102
Subtotal:	\$ 2,700,171	\$ 1,080,108	\$ 3,298,056	\$ 2,217,948	\$ 597,885
Transfers Out	\$ 31,176	\$ 32,789	\$ 32,789	\$ 0	\$ 1,613
Reserves - Operating	\$ 73,965	\$ 40,332	\$ 40,363	\$ 31	\$(33,602)
Reserves - Capital	\$ 1,736,635	\$ 2,496,427	\$ 2,496,088	\$(339)	\$ 759,453
EXPENDITURES TOTAL:	\$ 4,541,947	\$ 3,649,656	\$ 5,867,296	\$ 2,217,640	\$ 1,325,349

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 192 CRA SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	37,545	41,775	43,775	27,231	43,690	1,915
5126000 - Other Salary	875	0	0	0	0	0
5130001 - Vacancy Factor	0	-732	-732	0	-764	-32
5160000 - Compensated Annual Leave	1,313	0	0	1,944	0	0
5160010 - Compensated Ann Leave Payoff	2,447	0	0	244	0	0
5160020 - Compensated Admin Leave	263	0	0	339	0	0
5170000 - Compensated Sick Leave	1,205	0	0	1,520	0	0
5210000 - Fica Taxes	3,129	3,194	3,194	2,350	3,343	149
5220000 - Retirement Contributions	4,758	4,977	4,977	3,770	5,929	952
5230000 - Health Insurance	9,236	10,448	10,448	8,135	11,242	794
5231000 - Life Insurance	35	42	42	33	44	2
5232000 - Dental Insurance	174	246	246	181	252	6
5233000 - Lt Disability Insurance	55	67	67	51	71	4
5233100 - St Disability Insurance	99	121	121	75	125	4
5240000 - Workers' Compensation	70	67	67	50	66	-1
Personnel Services:	\$61,204	\$60,205	\$62,205	\$45,923	\$63,998	\$3,793
Operating Expenses:						
5310000 - Professional Services	218,038	203,000	203,000	18,845	3,000	-200,000
5340000 - Other Contractual Services	0	300,000	300,000	0	300,000	0
5400000 - Travel And Per Diem	0	600	600	0	600	0
5450000 - Insurance	265	327	327	327	312	-15
5470000 - Printing And Binding	0	250	250	0	250	0
5490000 - Oth Current Chgs & Obligations	0	400	400	250	400	0
5490501 - OH-Workers' Compensation	168	228	228	228	254	26
5490502 - OH-Property & Liability Insurance	43	29	29	29	29	0
5490503 - OH-Dental Insurance	59	59	59	59	61	2
5490504 - OH-Health Insurance	187	244	244	244	216	-28
5490505 - OH-Life/AD&D, STD, LTD	39	44	44	44	49	5
5540000 - Books,pubs,subs & Memberships	1,170	1,170	1,170	1,170	1,170	0
5541000 - Registration Fees	395	500	500	-345	500	0
Operating Expenses:	\$220,364	\$506,851	\$506,851	\$20,851	\$306,841	-\$200,010
Capital Outlay:						
5650000 - Construction In Progress	318,978	2,133,115	2,271,439	53,799	2,927,217	794,102
Capital Outlay:	\$318,978	\$2,133,115	\$2,271,439	\$53,799	\$2,927,217	\$794,102
Transfers Out:						
5910001 - Tran Out-general Fund	24,413	31,176	31,176	31,176	32,789	1,613
Transfers Out:	\$24,413	\$31,176	\$31,176	\$31,176	\$32,789	\$1,613
Reserves - Operating:						
5990020 - Reserve For Contingency	0	73,965	801	0	40,363	-33,602
Reserves - Operating:	\$0	\$73,965	\$801	\$0	\$40,363	-\$33,602
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,736,635	1,597,769	0	2,496,088	759,453
Reserves - Capital:	\$0	\$1,736,635	\$1,597,769	\$0	\$2,496,088	\$759,453

149-EAST 192 CRA SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
TOTAL EXPENDITURES:	\$624,959	\$4,541,947	\$4,470,241	\$151,749	\$5,867,296	\$1,325,349

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 FY24.

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.

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

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Fund Balance	\$ 8,772,495	\$ 0	\$ 0	\$ 0	\$(8,772,495)
REVENUES TOTAL:	<u>\$ 8,772,495</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(8,772,495)</u>
<u>EXPENDITURES:</u>					
Transfers Out	\$ 8,772,495	\$ 0	\$ 0	\$ 0	\$(8,772,495)
EXPENDITURES TOTAL:	<u>\$ 8,772,495</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(8,772,495)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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.

150-WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	155,899	0	0	0	0	0
5122000 - Car Allowance	394	0	0	0	0	0
5122001 - Cell Phone Allowance	84	0	0	0	0	0
5124000 - Exec Deferred Compensation	489	0	0	0	0	0
5126000 - Other Salary	1,813	0	0	0	0	0
5140002 - Overtime- Code Enforcement	135	0	0	0	0	0
5160000 - Compensated Annual Leave	7,982	0	0	0	0	0
5160010 - Compensated Ann Leave Payoff	1,830	0	0	0	0	0
5160020 - Compensated Admin Leave	1,108	0	0	0	0	0
5170000 - Compensated Sick Leave	3,629	0	0	0	0	0
5210000 - Fica Taxes	12,382	0	0	0	0	0
5220000 - Retirement Contributions	24,599	0	0	0	0	0
5230000 - Health Insurance	25,732	0	0	0	0	0
5231000 - Life Insurance	157	0	0	0	0	0
5232000 - Dental Insurance	657	0	0	0	0	0
5233000 - Lt Disability Insurance	243	0	0	0	0	0
5233100 - St Disability Insurance	411	0	0	0	0	0
5240000 - Workers' Compensation	1,689	0	0	0	0	0
5250000 - Unemployment Compensation	5,225	0	0	0	0	0
Personnel Services:	\$244,459	\$0	\$0	\$0	\$0	\$0
Operating Expenses:						
5310000 - Professional Services	254,405	0	0	0	0	0
5340000 - Other Contractual Services	78	0	0	0	0	0
5400000 - Travel And Per Diem	28	0	0	0	0	0
5410000 - Communications	2,850	0	0	0	0	0
5450000 - Insurance	8,812	0	0	0	0	0
5462000 - Rep & Maint-automotive	131	0	0	0	0	0
5470000 - Printing And Binding	1,088	0	0	0	0	0
5480000 - Promotional Activities	6,373	0	0	0	0	0
5490501 - OH-Workers' Compensation	817	0	0	0	0	0
5490502 - OH-Property & Liability Insurance	1,440	0	0	0	0	0
5490503 - OH-Dental Insurance	288	0	0	0	0	0
5490504 - OH-Health Insurance	910	0	0	0	0	0
5490505 - OH-Life/AD&D, STD, LTD	189	0	0	0	0	0
5490509 - OH-Fleet Oversight	820	0	0	0	0	0
5490511 - OH-Fleet Fuel	1,780	0	0	0	0	0
5511000 - Office Supplies	760	0	0	0	0	0
5520000 - Operating Supplies	281	0	0	0	0	0
5521000 - Gas & Oil	454	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	175	0	0	0	0	0
5541000 - Registration Fees	295	0	0	0	0	0
Operating Expenses:	\$281,973	\$0	\$0	\$0	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	2,597,391	0	0	0	0	0
Capital Outlay:	\$2,597,391	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	70,024	8,772,495	12,629,352	12,629,352	0	-8,772,495

150-WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910510 - Tran Out Fleet	238	0	0	0	0	0
Transfers Out:	\$70,262	\$8,772,495	\$12,629,352	\$12,629,352	\$0	-\$8,772,495
TOTAL EXPENDITURES:	\$3,194,085	\$8,772,495	\$12,629,352	\$12,629,352	\$0	-\$8,772,495

FUND 151 – CDBG FUND

TRENDS & ISSUES

The Community Development Block Grant Program (CDBG) 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 slums or blight, and address urgent community development needs.

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY23 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining funds from the prior year which total \$6,560,438.

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

151-CDBG FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 5,065,838	\$ 6,487,658	\$ 6,487,658	\$ 0	\$ 1,421,820
Subtotal:	\$ 5,065,838	\$ 6,487,658	\$ 6,487,658	\$ 0	\$ 1,421,820
<u>Fund Balance</u>	\$ 810,968	\$ 72,780	\$ 990,377	\$ 917,597	\$ 179,409
REVENUES TOTAL:	\$ 5,876,806	\$ 6,560,438	\$ 7,478,035	\$ 917,597	\$ 1,601,229
EXPENDITURES:					
Personnel Services	\$ 223,430	\$ 189,909	\$ 190,262	\$ 353	\$(33,168)
Operating Expenses	\$ 4,602,531	\$ 6,138,529	\$ 6,138,176	\$(353)	\$ 1,535,645
Capital Outlay	\$ 950,845	\$ 132,000	\$ 1,049,597	\$ 917,597	\$ 98,752
<u>Grants and Aids</u>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0	\$ 0
Subtotal:	\$ 5,876,806	\$ 6,560,438	\$ 7,478,035	\$ 917,597	\$ 1,601,229
EXPENDITURES TOTAL:	\$ 5,876,806	\$ 6,560,438	\$ 7,478,035	\$ 917,597	\$ 1,601,229

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	121,517	149,779	149,779	107,064	128,877	-20,902
5126000 - Other Salary	4,025	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,666	-2,666	0	-2,300	366
5140000 - Overtime	2,224	2,500	2,500	2,786	2,500	0
5150300 - Class C Meals	0	0	0	96	0	0
5160000 - Compensated Annual Leave	4,027	0	0	3,985	0	0
5160010 - Compensated Ann Leave Payoff	2,196	0	0	1,200	0	0
5160020 - Compensated Admin Leave	1,725	0	0	953	0	0
5170000 - Compensated Sick Leave	2,037	0	0	3,701	0	0
5210000 - Fica Taxes	9,982	11,651	11,651	8,828	10,050	-1,601
5220000 - Retirement Contributions	15,008	18,138	18,138	14,532	17,828	-310
5230000 - Health Insurance	34,306	40,575	40,575	29,689	30,777	-9,798
5231000 - Life Insurance	122	155	155	119	135	-20
5232000 - Dental Insurance	725	918	918	668	771	-147
5233000 - Lt Disability Insurance	188	243	243	180	210	-33
5233100 - St Disability Insurance	338	441	441	269	380	-61
5240000 - Workers' Compensation	1,620	1,696	1,696	1,231	1,034	-662
5270000 - Community Service Leave	0	0	0	120	0	0
Personnel Services:	\$200,039	\$223,430	\$223,430	\$175,419	\$190,262	-\$33,168
Operating Expenses:						
5310000 - Professional Services	22,316	50,000	50,000	14,436	50,000	0
5400000 - Travel And Per Diem	5,215	10,000	10,000	194	10,000	0
5410000 - Communications	595	500	500	712	500	0
5420000 - Freight & Postage Services	0	500	500	75	500	0
5440000 - Rentals And Leases	196	500	500	216	500	0
5460000 - Repair & Maintenance Svcs	0	400	400	0	400	0
5470000 - Printing And Binding	336	950	950	519	950	0
5480000 - Promotional Activities	7,393	5,000	5,000	0	5,000	0
5488000 - Promotional-ads/media Buys	4,381	7,500	7,500	4,178	7,500	0
5490000 - Oth Current Chgs & Obligations	1,031,201	4,503,581	4,061,591	301,073	6,039,226	1,535,645
5511000 - Office Supplies	3,123	5,000	5,000	1,968	5,000	0
5512000 - Office Equipment	0	1,000	1,000	57	1,000	0
5520000 - Operating Supplies	148	2,000	2,000	0	2,000	0
5521000 - Gas & Oil	0	1,000	1,000	0	1,000	0
5540000 - Books,pubs,subs & Memberships	2,740	3,600	3,600	3,465	3,600	0
5541000 - Registration Fees	5,380	6,000	6,000	2,965	6,000	0
5550000 - Training	3,000	5,000	5,000	0	5,000	0
Operating Expenses:	\$1,086,025	\$4,602,531	\$4,160,541	\$329,857	\$6,138,176	\$1,535,645
Capital Outlay:						
5650000 - Construction In Progress	188,819	950,845	1,392,869	668,336	1,049,597	98,752
Capital Outlay:	\$188,819	\$950,845	\$1,392,869	\$668,336	\$1,049,597	\$98,752
Grants and Aids:						
5810000 - Aids To Gov't Agencies	136,979	100,000	102,028	102,028	100,000	0
Grants and Aids:	\$136,979	\$100,000	\$102,028	\$102,028	\$100,000	\$0
TOTAL EXPENDITURES:	\$1,611,861	\$5,876,806	\$5,878,868	\$1,275,640	\$7,478,035	\$1,601,229

FUND 152 – MUNICIPAL SERVICE TAXING 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 29 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.

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.

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

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,634,156	\$ 1,816,876	\$ 1,816,876	\$ 0	\$ 182,720
<u>Less 5% Statutory Reduction</u>	<u>\$(81,710)</u>	<u>\$(90,842)</u>	<u>\$(90,842)</u>	<u>\$ 0</u>	<u>\$(9,132)</u>
Subtotal:	\$ 1,552,446	\$ 1,726,034	\$ 1,726,034	\$ 0	\$ 173,588
<u>Fund Balance</u>	<u>\$ 503,788</u>	<u>\$ 549,298</u>	<u>\$ 549,298</u>	<u>\$ 0</u>	<u>\$ 45,510</u>
REVENUES TOTAL:	<u>\$ 2,056,234</u>	<u>\$ 2,275,332</u>	<u>\$ 2,275,332</u>	<u>\$ 0</u>	<u>\$ 219,098</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 1,594,013</u>	<u>\$ 1,956,771</u>	<u>\$ 1,956,771</u>	<u>\$ 0</u>	<u>\$ 362,758</u>
Subtotal:	\$ 1,594,013	\$ 1,956,771	\$ 1,956,771	\$ 0	\$ 362,758
Transfers Out	\$ 273,208	\$ 298,561	\$ 298,561	\$ 0	\$ 25,353
Reserves - Operating	\$ 77,753	\$ 0	\$ 0	\$ 0	\$(77,753)
<u>Reserves - Assigned</u>	<u>\$ 111,260</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 0</u>	<u>\$(91,260)</u>
EXPENDITURES TOTAL:	<u>\$ 2,056,234</u>	<u>\$ 2,275,332</u>	<u>\$ 2,275,332</u>	<u>\$ 0</u>	<u>\$ 219,098</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 UNITS MSTU FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	27,268	32,641	32,641	31,533	36,336	3,695
5340000 - Other Contractual Services	84,115	52,555	69,280	46,251	91,982	39,427
5410000 - Communications	2,986	2,105	3,260	2,629	3,260	1,155
5430000 - Utility Services	610,970	747,939	782,370	499,932	746,269	-1,670
5440000 - Rentals And Leases	11,050	5,850	10,800	9,900	10,800	4,950
5450000 - Insurance	0	0	6,057	0	0	0
5450005 - Insurance MSTU	10,758	7,698	7,698	0	8,557	859
5460000 - Repair & Maintenance Svcs	537,589	695,047	885,673	385,381	1,058,667	363,620
5470000 - Printing And Binding	1,626	0	0	1,090	0	0
5490000 - Oth Current Chgs & Obligations	15,123	50,178	144,972	100,443	900	-49,278
Operating Expenses:	\$1,301,486	\$1,594,013	\$1,942,751	\$1,077,159	\$1,956,771	\$362,758
Transfers Out:						
5910001 - Tran Out-general Fund	255,716	224,245	303,901	303,901	244,058	19,813
5910704 - Transfers out-Property Appr	23,026	48,963	48,963	22,341	54,503	5,540
Transfers Out:	\$278,742	\$273,208	\$352,864	\$326,242	\$298,561	\$25,353
Reserves - Operating:						
5990020 - Reserve For Contingency	0	77,753	30,000	0	0	-77,753
Reserves - Operating:	\$0	\$77,753	\$30,000	\$0	\$0	-\$77,753
Reserves - Assigned:						
5990060 - Reserves Assigned	0	111,260	0	0	20,000	-91,260
Reserves - Assigned:	\$0	\$111,260	\$0	\$0	\$20,000	-\$91,260
TOTAL EXPENDITURES:	\$1,580,228	\$2,056,234	\$2,325,615	\$1,403,400	\$2,275,332	\$219,098

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 5 subdivisions. 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.

In FY22, the County passed Ordinance 2022-67 establishing the Local Provider Participation Program which is included in this Fund.

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.

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

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 40,548	\$ 14,748,825	\$ 14,748,825	\$ 0	\$ 14,708,277
<u>Less 5% Statutory Reduction</u>	<u>\$(1,908)</u>	<u>\$(2,641)</u>	<u>\$(2,641)</u>	<u>\$ 0</u>	<u>\$(733)</u>
Subtotal:	\$ 38,640	\$ 14,746,184	\$ 14,746,184	\$ 0	\$ 14,707,544
<u>Fund Balance</u>	<u>\$ 54,745</u>	<u>\$ 3,151,934</u>	<u>\$ 3,151,934</u>	<u>\$ 0</u>	<u>\$ 3,097,189</u>
REVENUES TOTAL:	<u>\$ 93,385</u>	<u>\$ 17,898,118</u>	<u>\$ 17,898,118</u>	<u>\$ 0</u>	<u>\$ 17,804,733</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 46,744</u>	<u>\$ 17,701,114</u>	<u>\$ 17,701,114</u>	<u>\$ 0</u>	<u>\$ 17,654,370</u>
Subtotal:	\$ 46,744	\$ 17,701,114	\$ 17,701,114	\$ 0	\$ 17,654,370
Transfers Out	\$ 14,379	\$ 164,204	\$ 164,204	\$ 0	\$ 149,825
<u>Reserves - Restricted</u>	<u>\$ 32,262</u>	<u>\$ 32,800</u>	<u>\$ 32,800</u>	<u>\$ 0</u>	<u>\$ 538</u>
EXPENDITURES TOTAL:	<u>\$ 93,385</u>	<u>\$ 17,898,118</u>	<u>\$ 17,898,118</u>	<u>\$ 0</u>	<u>\$ 17,804,733</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 UNITS MSBU FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	731	812	812	782	1,056	244
5430000 - Utility Services	8,867	10,445	10,744	7,882	10,770	325
5460000 - Repair & Maintenance Svcs	13,570	35,487	39,057	17,783	29,396	-6,091
5490000 - Oth Current Chgs & Obligations	0	0	14,696,010	11,582,128	17,659,892	17,659,892
Operating Expenses:	\$23,168	\$46,744	\$14,746,623	\$11,608,575	\$17,701,114	\$17,654,370
Transfers Out:						
5910001 - Tran Out-general Fund	15,403	14,379	14,379	14,379	164,204	149,825
Transfers Out:	\$15,403	\$14,379	\$14,379	\$14,379	\$164,204	\$149,825
Reserves - Restricted:						
5990070 - Reserves Restricted	0	32,262	35,159	0	32,800	538
Reserves - Restricted:	\$0	\$32,262	\$35,159	\$0	\$32,800	\$538
TOTAL EXPENDITURES:	\$38,571	\$93,385	\$14,796,161	\$11,622,954	\$17,898,118	\$17,804,733

FUND 154 – CONSTITUTIONAL GAS TAX FUND

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects, and other transportation related expenditures such as traffic signals, 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. Additionally, other revenues include Lease Proceeds for capital expenses, Interest, and Fund Balance.

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

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Intergovernmental Revenue	\$ 4,254,420	\$ 4,522,862	\$ 4,522,862	\$ 0	\$ 268,442
Miscellaneous Revenues	\$ 19,516	\$ 0	\$ 0	\$ 0	\$(19,516)
Less 5% Statutory Reduction	\$(213,697)	\$(226,143)	\$(226,143)	\$ 0	\$(12,446)
Subtotal:	\$ 4,060,239	\$ 4,296,719	\$ 4,296,719	\$ 0	\$ 236,480
Transfers In	\$ 11,911,675	\$ 11,766,188	\$ 11,766,188	\$ 0	\$(145,487)
Other Sources	\$ 1,354,719	\$ 2,405,832	\$ 4,006,397	\$ 1,600,565	\$ 2,651,678
Fund Balance	\$ 3,854,714	\$ 1,521,654	\$ 1,521,654	\$ 0	\$(2,333,060)
REVENUES TOTAL:	\$ 21,181,347	\$ 19,990,393	\$ 21,590,958	\$ 1,600,565	\$ 409,611
EXPENDITURES:					
Operating Expenses	\$ 14,750,000	\$ 14,750,000	\$ 14,750,000	\$ 0	\$ 0
Capital Outlay	\$ 3,945,200	\$ 2,405,832	\$ 4,006,397	\$ 1,600,565	\$ 61,197
Debt Service	\$ 1,537,900	\$ 1,859,996	\$ 1,859,996	\$ 0	\$ 322,096
Subtotal:	\$ 20,233,100	\$ 19,015,828	\$ 20,616,393	\$ 1,600,565	\$ 383,293
Transfers Out	\$ 179,296	\$ 44,566	\$ 44,566	\$ 0	\$(134,730)
Reserves - Debt	\$ 768,951	\$ 929,999	\$ 929,999	\$ 0	\$ 161,048
EXPENDITURES TOTAL:	\$ 21,181,347	\$ 19,990,393	\$ 21,590,958	\$ 1,600,565	\$ 409,611

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfacing	12,211,449	14,000,000	14,000,000	9,168,245	14,000,000	0
5460009 - Dirt Road Maintenance/Paving	513,923	750,000	750,000	367,214	750,000	0
Operating Expenses:	\$12,725,372	\$14,750,000	\$14,750,000	\$9,535,459	\$14,750,000	\$0
Capital Outlay:						
5640100 - Vehicles	0	0	170,000	208,429	0	0
5650000 - Construction In Progress	1,973,654	3,945,200	2,773,636	1,143,116	4,006,397	61,197
Capital Outlay:	\$1,973,654	\$3,945,200	\$2,943,636	\$1,351,545	\$4,006,397	\$61,197
Debt Service:						
5710000 - Principal	1,077,591	1,428,318	1,428,318	1,092,937	1,724,871	296,553
5720000 - Interest	106,221	109,582	109,582	90,875	135,125	25,543
Debt Service:	\$1,183,812	\$1,537,900	\$1,537,900	\$1,183,812	\$1,859,996	\$322,096
Transfers Out:						
5910001 - Tran Out-general Fund	137,659	179,296	179,296	179,296	44,566	-134,730
Transfers Out:	\$137,659	\$179,296	\$179,296	\$179,296	\$44,566	-\$134,730
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	768,951	768,951	0	929,999	161,048
Reserves - Debt:	\$0	\$768,951	\$768,951	\$0	\$929,999	\$161,048
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	385,554	0	0	0
Reserves - Capital:	\$0	\$0	\$385,554	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$16,020,497	\$21,181,347	\$20,565,337	\$12,250,112	\$21,590,958	\$409,611

FUND 155 – WEST 192 MSBU PHASE 1 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 and to offset the needed adjustments**

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 reflect funding from the Phase IIC Debt Fund (250) for a prior year correction of the Maintenance Assessment**

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

155-WEST 192 MSBU PHASE I SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,700,749	\$ 2,592,719	\$ 2,592,719	\$ 0	\$(108,030)
Miscellaneous Revenues	\$ 162,820	\$ 146,682	\$ 146,682	\$ 0	\$(16,138)
Less 5% Statutory Reduction	\$(143,178)	\$(136,970)	\$(136,970)	\$ 0	\$ 6,208
Subtotal:	\$ 2,720,391	\$ 2,602,431	\$ 2,602,431	\$ 0	\$(117,960)
Transfers In	\$ 0	\$ 0	\$ 312,613	\$ 312,613	\$ 312,613
Fund Balance	\$ 2,908,484	\$ 2,345,173	\$ 2,464,361	\$ 119,188	\$(444,123)
REVENUES TOTAL:	\$ 5,628,875	\$ 4,947,604	\$ 5,379,405	\$ 431,801	\$(249,470)
EXPENDITURES:					
Personnel Services	\$ 255,295	\$ 200,748	\$ 201,188	\$ 440	\$(54,107)
Operating Expenses	\$ 2,814,774	\$ 3,154,867	\$ 3,169,398	\$ 14,531	\$ 354,624
Capital Outlay	\$ 1,087,721	\$ 0	\$ 1,086,266	\$ 1,086,266	\$(1,455)
Subtotal:	\$ 4,157,790	\$ 3,355,615	\$ 4,456,852	\$ 1,101,237	\$ 299,062
Transfers Out	\$ 125,678	\$ 111,719	\$ 111,719	\$ 0	\$(13,959)
Reserves - Operating	\$ 845,407	\$ 980,270	\$ 810,834	\$(169,436)	\$(34,573)
Reserves - Capital	\$ 500,000	\$ 500,000	\$ 0	\$(500,000)	\$(500,000)
EXPENDITURES TOTAL:	\$ 5,628,875	\$ 4,947,604	\$ 5,379,405	\$ 431,801	\$(249,470)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	99,875	174,881	174,881	105,627	136,133	-38,748
5120002 - Disaster Relief	68	0	0	133	0	0
5120040 - Reduction In Force Pay	0	0	0	2,472	0	0
5122000 - Car Allowance	131	0	0	44	0	0
5122001 - Cell Phone Allowance	28	0	0	9	0	0
5124000 - Exec Deferred Compensation	163	0	0	62	0	0
5126000 - Other Salary	1,625	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,976	-2,976	0	-2,383	593
5140002 - Overtime- Code Enforcement	271	0	0	411	0	0
5160000 - Compensated Annual Leave	5,451	0	0	4,965	0	0
5160010 - Compensated Ann Leave Payoff	734	0	0	1,631	0	0
5160020 - Compensated Admin Leave	749	0	0	989	0	0
5170000 - Compensated Sick Leave	1,251	0	0	2,468	0	0
5210000 - Fica Taxes	7,918	13,012	13,012	8,682	10,416	-2,596
5220000 - Retirement Contributions	16,241	29,620	29,620	16,124	20,407	-9,213
5230000 - Health Insurance	18,256	35,601	35,601	25,872	31,646	-3,955
5231000 - Life Insurance	96	172	172	120	138	-34
5232000 - Dental Insurance	434	825	825	633	754	-71
5233000 - Lt Disability Insurance	150	270	270	182	218	-52
5233100 - St Disability Insurance	256	462	462	268	385	-77
5240000 - Workers' Compensation	2,786	3,428	3,428	3,099	3,474	46
Personnel Services:	\$156,482	\$255,295	\$255,295	\$173,791	\$201,188	-\$54,107
Operating Expenses:						
5312000 - Tax Collector Fees	61,760	56,690	56,690	54,570	51,854	-4,836
5340000 - Other Contractual Services	274	765	765	238	765	0
5400000 - Travel And Per Diem	0	650	650	0	1,600	950
5410000 - Communications	5,257	7,672	7,672	5,293	7,672	0
5420000 - Freight & Postage Services	0	3,700	3,200	0	500	-3,200
5430000 - Utility Services	307,500	315,000	315,000	301,593	315,000	0
5440000 - Rentals And Leases	715	780	780	540	900	120
5450000 - Insurance	1,669	12,413	12,413	12,413	16,985	4,572
5460000 - Repair & Maintenance Svcs	2,244,298	2,343,034	2,343,034	1,860,534	2,693,099	350,065
5462000 - Rep & Maint-automotive	1,601	1,800	1,800	370	0	-1,800
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	1,800	1,800
5470000 - Printing And Binding	7,577	6,000	5,530	6,404	7,200	1,200
5490000 - Oth Current Chgs & Obligations	0	0	0	75	0	0
5490501 - OH-Workers' Compensation	612	775	775	775	761	-14
5490502 - OH-Property & Liability Insurance	273	1,102	1,102	1,102	1,554	452
5490503 - OH-Dental Insurance	217	200	200	200	182	-18
5490504 - OH-Health Insurance	685	830	830	830	648	-182
5490505 - OH-Life/AD&D, STD, LTD	143	149	149	149	148	-1
5490509 - OH-Fleet Oversight	492	0	970	970	854	854
5490510 - OH-Fleet Maint	0	0	0	0	6,868	6,868
5490511 - OH-Fleet Fuel	1,068	0	0	0	1,770	1,770
5511000 - Office Supplies	121	300	300	80	300	0
5520000 - Operating Supplies	40	3,376	3,376	165	1,400	-1,976
5521000 - Gas & Oil	5,038	4,543	4,543	3,338	4,543	0
5525000 - Tools	0	350	350	0	350	0

155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5530000 - Road Materials & Supplies	0	50,000	50,000	0	50,000	0
5540000 - Books,pubs,subs & Memberships	2,495	4,045	4,045	0	2,045	-2,000
5550000 - Training	0	600	600	0	600	0
Operating Expenses:	\$2,641,835	\$2,814,774	\$2,814,774	\$2,249,640	\$3,169,398	\$354,624
Capital Outlay:						
5650000 - Construction In Progress	213,502	1,087,721	1,086,499	2,388	1,086,266	-1,455
Capital Outlay:	\$213,502	\$1,087,721	\$1,086,499	\$2,388	\$1,086,266	-\$1,455
Transfers Out:						
5910001 - Tran Out-general Fund	144,219	125,678	125,678	125,678	111,719	-13,959
5910510 - Tran Out Fleet	724	0	106	106	0	0
Transfers Out:	\$144,943	\$125,678	\$125,784	\$125,784	\$111,719	-\$13,959
Reserves - Operating:						
5990010 - Reserve For Cash	0	532,625	532,625	0	580,384	47,759
5990020 - Reserve For Contingency	0	312,782	521,915	0	230,450	-82,332
Reserves - Operating:	\$0	\$845,407	\$1,054,540	\$0	\$810,834	-\$34,573
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	500,000	500,000	0	0	-500,000
Reserves - Capital:	\$0	\$500,000	\$500,000	\$0	\$0	-\$500,000
TOTAL EXPENDITURES:	\$3,156,762	\$5,628,875	\$5,836,892	\$2,551,603	\$5,379,405	-\$249,470

FUND 156 – FEDERAL AND STATE GRANT FUND

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 for ongoing projects and grants will be carried forward later on in the budget process to ensure estimates are as accurate as possible.

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

- **Personnel Services increased due to the re-establishment of the Assistance to Firefighters Grant**
- **Capital Outlay increased due to Center for Neovation Expansion project carry forward, Master Surface Water Management Plan, East 192 Landscaping**
- **Transfers Out increased due to the transfer out to the Sheriff for the Justice Assistance Grants**
- **Build Back Better Grant carried forward**

REVENUES

Revenues are received from various Federal, State, and private grants.

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

- **Revenue increased due to the Grants listed above**

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

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 166,025,312	\$ 3,095,058	\$ 105,626,646	\$ 102,531,588	\$(60,398,666)
Subtotal:	\$ 166,025,312	\$ 3,095,058	\$ 105,626,646	\$ 102,531,588	\$(60,398,666)
<u>Fund Balance</u>	\$ 0	\$ 54,272,962	\$ 53,357,962	\$(915,000)	\$ 53,357,962
REVENUES TOTAL:	<u>\$ 166,025,312</u>	<u>\$ 57,368,020</u>	<u>\$ 158,984,608</u>	<u>\$ 101,616,588</u>	<u>\$(7,040,704)</u>
EXPENDITURES:					
Personnel Services	\$ 4,647,658	\$ 0	\$ 3,944,729	\$ 3,944,729	\$(702,929)
Operating Expenses	\$ 56,287,789	\$ 54,462,421	\$ 57,153,217	\$ 2,690,796	\$ 865,428
Capital Outlay	\$ 93,439,734	\$ 0	\$ 94,899,137	\$ 94,899,137	\$ 1,459,403
<u>Grants and Aids</u>	<u>\$ 11,619,936</u>	<u>\$ 2,876,100</u>	<u>\$ 2,888,092</u>	<u>\$ 11,992</u>	<u>\$(8,731,844)</u>
Subtotal:	\$ 165,995,117	\$ 57,338,521	\$ 158,885,175	\$ 101,546,654	\$(7,109,942)
<u>Transfers Out</u>	<u>\$ 30,195</u>	<u>\$ 29,499</u>	<u>\$ 99,433</u>	<u>\$ 69,934</u>	<u>\$ 69,238</u>
EXPENDITURES TOTAL:	<u>\$ 166,025,312</u>	<u>\$ 57,368,020</u>	<u>\$ 158,984,608</u>	<u>\$ 101,616,588</u>	<u>\$(7,040,704)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	847,444	3,989,663	3,952,056	790,669	2,323,851	-1,665,812
5120002 - Disaster Relief	0	0	0	434	0	0
5120030 - Holiday Pay	0	0	0	22,342	0	0
5126000 - Other Salary	3,750	0	0	0	0	0
5130000 - Other Salaries & Wages	0	0	0	0	11,547	11,547
5130002 - Other Salaries & Wages-Standby	0	0	0	5,359	0	0
5140000 - Overtime	3,282	0	919,128	23,929	919,128	919,128
5150000 - Incentive Pay	7,377	0	0	18,362	0	0
5150010 - Uniform Allowance	4,725	0	0	4,725	0	0
5150030 - Educ Incentive Firefighters	0	0	0	3,140	0	0
5150031 - Tuition Reimbursement - CBA	0	0	0	250	0	0
5150100 - Wellness Incentive	0	0	0	7,870	0	0
5160000 - Compensated Annual Leave	13,781	0	0	35,007	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	6,182	0	0
5160020 - Compensated Admin Leave	928	0	0	2,494	0	0
5170000 - Compensated Sick Leave	18,600	0	0	28,634	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	2,585	0	0
5210000 - Fica Taxes	67,550	76,615	76,615	71,768	77,193	578
5220000 - Retirement Contributions	198,656	258,892	258,892	252,204	304,430	45,538
5230000 - Health Insurance	147,522	264,136	264,136	212,330	256,014	-8,122
5231000 - Life Insurance	664	1,008	1,008	865	1,017	9
5232000 - Dental Insurance	4,310	7,216	7,216	6,104	7,706	490
5233000 - Lt Disability Insurance	1,049	1,606	1,606	1,317	1,619	13
5233100 - St Disability Insurance	1,890	2,900	2,900	1,976	2,924	24
5240000 - Workers' Compensation	34,724	45,622	45,622	42,906	39,300	-6,322
Personnel Services:	\$1,356,250	\$4,647,658	\$5,529,179	\$1,541,451	\$3,944,729	-\$702,929
Operating Expenses:						
5310000 - Professional Services	506,492	2,617,384	2,617,384	256,625	2,610,103	-7,281
5340000 - Other Contractual Services	7,056,913	573,992	673,992	345,597	120,730	-453,262
5400000 - Travel And Per Diem	7,782	5,784	5,784	3,889	0	-5,784
5410000 - Communications	16,871	19,032	19,032	14,388	14,735	-4,297
5420000 - Freight & Postage Services	1,095	0	0	1,058	0	0
5440000 - Rentals And Leases	8,970	65,000	70,393	9,156	20,000	-45,000
5460000 - Repair & Maintenance Svcs	3,821	0	276,805	0	276,805	276,805
5470000 - Printing And Binding	837	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	39,714	52,931,611	51,902,610	6,980	53,816,386	884,775
5490501 - OH-Workers' Compensation	844	0	0	0	0	0
5490503 - OH-Dental Insurance	299	0	0	0	0	0
5490504 - OH-Health Insurance	940	0	0	0	0	0
5490505 - OH-Life/AD&D, STD, LTD	197	0	0	0	0	0
5511000 - Office Supplies	28,561	20,000	20,000	22,197	20,000	0
5512000 - Office Equipment	55,781	0	0	5,749	0	0
5520000 - Operating Supplies	103,722	14,021	87,838	30,052	49,133	35,112
5520020 - Computer Hardware, Non-Capital	32,009	595	595	507	0	-595
5522000 - Chemicals	40,144	31,916	55,119	0	68,000	36,084
5523000 - Protective Clothing	1,289	0	0	196	0	0
5524000 - Oper Supp-miscellaneous	1,666	0	0	0	0	0
5526000 - Clothing	0	0	0	3,635	0	0

156-FEDERAL AND STATE GRANTS FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Memberships	1,467	2,600	2,600	500	0	-2,600
5541000 - Registration Fees	0	0	0	961	0	0
5550000 - Training	2,800	5,854	163,179	0	157,325	151,471
Operating Expenses:	\$7,912,214	\$56,287,789	\$55,895,331	\$701,490	\$57,153,217	\$865,428
Capital Outlay:						
5640000 - Machinery & Equipment	100,338	162,642	116,144	18,553	1,573	-161,069
5650000 - Construction In Progress	9,739,567	93,277,092	105,237,741	13,144,057	94,897,564	1,620,472
Capital Outlay:	\$9,839,905	\$93,439,734	\$105,353,885	\$13,162,609	\$94,899,137	\$1,459,403
Grants and Aids:						
5810000 - Aids To Gov't Agencies	13,555	0	19,351	17,648	1,702	1,702
5811000-Aids To Gov't Agencies	54,958	0	30,050	0	30,050	30,050
5820000 - Aids To Private Organization	12,475,000	5,356,340	5,721,340	1,626,500	2,856,340	-2,500,000
5820004 - AIDS TO NON-PROFITS ORG	700,000	0	35,000	1,375,000	0	0
5830003 - Rent Assistance	6,500,566	5,763,596	5,763,596	3,835,168	0	-5,763,596
5830005 - Utilities Assistance	519,109	500,000	500,000	239,673	0	-500,000
Grants and Aids:	\$20,263,189	\$11,619,936	\$12,069,337	\$7,093,989	\$2,888,092	-\$8,731,844
Transfers Out:						
5910705 - Transfers out-Sheriff	80,905	30,195	99,433	0	99,433	69,238
Transfers Out:	\$80,905	\$30,195	\$99,433	\$0	\$99,433	\$69,238
TOTAL EXPENDITURES:	\$39,452,463	\$166,025,312	\$178,947,165	\$22,499,539	\$158,984,608	-\$7,040,704

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by both cities, the School District, and the County for public safety and supporting agency communications.

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 Kissimmee Utility Authority (KUA), Orlando Utilities Commission (OUC), Osceola Heritage Park (OHP), City of St. Cloud, City of Kissimmee, Toho Water Authority (TWA) 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 800MHz radios. Additional revenues include Interest, Rents and Royalties, and Fund Balance.

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

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 1,006,661	\$ 1,051,288	\$ 1,051,288	\$ 0	\$ 44,627
Judgment, Fines & Forfeits	\$ 266,700	\$ 307,606	\$ 307,606	\$ 0	\$ 40,906
Miscellaneous Revenues	\$ 38,751	\$ 30,644	\$ 30,644	\$ 0	\$(8,107)
Less 5% Statutory Reduction	\$(65,606)	\$(69,477)	\$(69,477)	\$ 0	\$(3,871)
Subtotal:	\$ 1,246,506	\$ 1,320,061	\$ 1,320,061	\$ 0	\$ 73,555
Transfers In	\$ 1,402,195	\$ 1,505,024	\$ 1,505,024	\$ 0	\$ 102,829
Fund Balance	\$ 886,812	\$ 521,942	\$ 756,356	\$ 234,414	\$(130,456)
REVENUES TOTAL:	\$ 3,535,513	\$ 3,347,027	\$ 3,581,441	\$ 234,414	\$ 45,928
EXPENDITURES:					
Personnel Services	\$ 342,474	\$ 352,515	\$ 352,304	\$(211)	\$ 9,830
Operating Expenses	\$ 2,133,663	\$ 2,294,675	\$ 2,325,125	\$ 30,450	\$ 191,462
Capital Outlay	\$ 150,000	\$ 51,659	\$ 155,629	\$ 103,970	\$ 5,629
Subtotal:	\$ 2,626,137	\$ 2,698,849	\$ 2,833,058	\$ 134,209	\$ 206,921
Transfers Out	\$ 347,201	\$ 128,228	\$ 128,228	\$ 0	\$(218,973)
Reserves - Operating	\$ 562,175	\$ 519,950	\$ 620,155	\$ 100,205	\$ 57,980
Reserves - Stability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 3,535,513	\$ 3,347,027	\$ 3,581,441	\$ 234,414	\$ 45,928

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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-INTERGOVERNMENTALRADIO COMMUNICATIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	159,284	226,300	226,300	129,619	226,198	-102
5120002 - Disaster Relief	1,980	0	0	3,814	0	0
5126000 - Other Salary	2,546	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,001	-4,001	0	-4,113	-112
5140000 - Overtime	7,499	7,110	7,110	8,294	8,743	1,633
5140003 - Overtime- Disaster Relief	1,389	0	0	1,389	0	0
5160000 - Compensated Annual Leave	9,204	0	0	10,632	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,044	0	0
5160020 - Compensated Admin Leave	713	0	0	577	0	0
5170000 - Compensated Sick Leave	3,209	0	0	3,272	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,293	0	0
5210000 - Fica Taxes	13,472	17,490	17,490	11,887	17,974	484
5220000 - Retirement Contributions	22,355	31,212	31,212	21,293	35,577	4,365
5230000 - Health Insurance	34,010	57,014	57,014	31,269	61,252	4,238
5231000 - Life Insurance	156	233	233	143	241	8
5232000 - Dental Insurance	741	1,042	1,042	630	1,050	8
5233000 - Lt Disability Insurance	246	365	365	218	376	11
5233100 - St Disability Insurance	444	661	661	327	679	18
5240000 - Workers' Compensation	3,808	5,048	5,048	3,272	4,327	-721
Personnel Services:	\$261,056	\$342,474	\$342,474	\$232,972	\$352,304	\$9,830
Operating Expenses:						
5310000 - Professional Services	200,764	201,431	201,431	201,431	207,474	6,043
5313000 - Legal & Engineering Svcs	450	100	100	0	100	0
5340000 - Other Contractual Services	512	650	650	549	720	70
5340008 - Other Contractual Svc- Auction	171	0	0	269	0	0
5400000 - Travel And Per Diem	422	5,355	5,355	2,859	2,000	-3,355
5410000 - Communications	22,371	22,772	22,772	22,397	31,220	8,448
5420000 - Freight & Postage Services	719	800	800	633	800	0
5430000 - Utility Services	80,258	71,400	71,400	75,854	96,096	24,696
5440000 - Rentals And Leases	58,387	67,474	67,474	67,587	72,048	4,574
5450000 - Insurance	49,423	52,799	52,799	52,799	80,087	27,288
5460000 - Repair & Maintenance Svcs	1,535,991	1,624,852	1,748,029	1,707,369	1,782,132	157,280
5462000 - Rep & Maint-automotive	2,818	1,040	1,040	154	0	-1,040
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	2,000	2,000
5470000 - Printing And Binding	0	0	0	256	0	0
5490501 - OH-Workers' Compensation	522	1,016	1,016	1,016	1,130	114
5490502 - OH-Property & Liability Insurance	8,079	4,688	4,688	4,688	7,326	2,638
5490503 - OH-Dental Insurance	185	261	261	261	270	9
5490504 - OH-Health Insurance	583	1,090	1,090	1,090	963	-127
5490505 - OH-Life/AD&D, STD, LTD	121	194	194	194	221	27
5490509 - OH-Fleet Oversight	328	388	388	388	341	-47
5490510 - OH-Fleet Maint	0	160	160	160	0	-160
5490511 - OH-Fleet Fuel	712	0	0	0	708	708
5511000 - Office Supplies	602	900	900	866	900	0
5512000 - Office Equipment	0	500	500	29	500	0
5520000 - Operating Supplies	1,471	41,079	41,079	496	2,400	-38,679
5520010 - Computer Software	0	8,500	8,500	8,432	10,000	1,500
5520020 - Computer Hardware, Non-Capital	0	1,500	1,500	0	1,500	0

158-INTERGOVERNMENTALRADIO COMMUNICATIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5521000 - Gas & Oil	9,351	14,200	14,200	1,385	19,500	5,300
5525000 - Tools	189	1,200	1,200	873	1,200	0
5526000 - Clothing	110	800	800	200	800	0
5540000 - Books,pubs,subs & Memberships	201	499	499	361	499	0
5541000 - Registration Fees	0	440	440	375	440	0
5550000 - Training	400	7,575	7,575	0	1,750	-5,825
Operating Expenses:	\$1,975,140	\$2,133,663	\$2,256,840	\$2,152,970	\$2,325,125	\$191,462
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	26,700	26,700
5650000 - Construction In Progress	46,030	150,000	103,970	0	128,929	-21,071
Capital Outlay:	\$46,030	\$150,000	\$103,970	\$0	\$155,629	\$5,629
Transfers Out:						
5910001 - Tran Out-general Fund	121,190	347,201	347,201	347,201	128,228	-218,973
Transfers Out:	\$121,190	\$347,201	\$347,201	\$347,201	\$128,228	-\$218,973
Reserves - Operating:						
5990010 - Reserve For Cash	0	470,556	491,086	0	467,492	-3,064
5990020 - Reserve For Contingency	0	91,619	90,634	0	152,663	61,044
Reserves - Operating:	\$0	\$562,175	\$581,720	\$0	\$620,155	\$57,980
TOTAL EXPENDITURES:	\$2,403,416	\$3,535,513	\$3,632,205	\$2,733,143	\$3,581,441	\$45,928

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.

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, Lease Proceeds for vehicles, and Fund Balance.

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

168-SECTION 8 FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Intergovernmental Revenue	\$ 23,523,676	\$ 24,043,517	\$ 24,043,517	\$ 0	\$ 519,841
Miscellaneous Revenues	\$ 962	\$ 79,452	\$ 79,452	\$ 0	\$ 78,490
Less 5% Statutory Reduction	\$(48)	\$ 0	\$ 0	\$ 0	\$ 48
Subtotal:	\$ 23,524,590	\$ 24,122,969	\$ 24,122,969	\$ 0	\$ 598,379
Other Sources	\$ 0	\$ 42,504	\$ 42,504	\$ 0	\$ 42,504
Fund Balance	\$ 3,810,397	\$ 3,748,954	\$ 3,469,484	\$(279,470)	\$(340,913)
REVENUES TOTAL:	\$ 27,334,987	\$ 27,914,427	\$ 27,634,957	\$(279,470)	\$ 299,970
EXPENDITURES:					
Personnel Services	\$ 1,006,069	\$ 1,060,958	\$ 1,041,724	\$(19,234)	\$ 35,655
Operating Expenses	\$ 26,256,918	\$ 26,638,965	\$ 26,378,729	\$(260,236)	\$ 121,811
Capital Outlay	\$ 0	\$ 42,504	\$ 42,504	\$ 0	\$ 42,504
Grants and Aids	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000
Subtotal:	\$ 27,262,987	\$ 27,842,427	\$ 27,562,957	\$(279,470)	\$ 299,970
Transfers Out	\$ 72,000	\$ 72,000	\$ 72,000	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 27,334,987	\$ 27,914,427	\$ 27,634,957	\$(279,470)	\$ 299,970

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	552,896	678,707	721,422	484,396	699,306	20,599
5126000 - Other Salary	13,575	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,868	-11,868	0	-12,323	-455
5140000 - Overtime	5,977	5,000	5,000	1,093	5,000	0
5150300 - Class C Meals	85	0	0	31	0	0
5160000 - Compensated Annual Leave	23,832	0	0	23,969	0	0
5160010 - Compensated Ann Leave Payoff	1,864	0	0	7,782	0	0
5160020 - Compensated Admin Leave	3,360	0	0	2,017	0	0
5170000 - Compensated Sick Leave	11,032	0	0	25,310	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	2,968	0	0
5210000 - Fica Taxes	44,300	51,884	55,114	39,642	53,878	1,994
5220000 - Retirement Contributions	66,728	80,771	85,859	66,581	95,574	14,803
5230000 - Health Insurance	149,486	190,358	198,846	136,835	187,497	-2,861
5231000 - Life Insurance	560	687	735	550	712	25
5232000 - Dental Insurance	3,494	4,094	4,378	3,310	4,607	513
5233000 - Lt Disability Insurance	883	1,083	1,171	833	1,125	42
5233100 - St Disability Insurance	1,591	1,961	2,093	1,248	2,040	79
5240000 - Workers' Compensation	3,205	3,392	3,460	2,881	4,308	916
5270000 - Community Service Leave	0	0	0	240	0	0
Personnel Services:	\$882,867	\$1,006,069	\$1,066,210	\$799,687	\$1,041,724	\$35,655
Operating Expenses:						
5310000 - Professional Services	0	1,000	1,000	0	1,000	0
5320000 - Accounting & Auditing Svcs	3,400	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	5,900	20,000	20,000	5,048	20,000	0
5400000 - Travel And Per Diem	6,473	9,000	9,000	903	9,000	0
5410000 - Communications	2,426	2,500	2,500	3,414	4,000	1,500
5420000 - Freight & Postage Services	5,488	5,000	5,000	4,495	5,000	0
5440000 - Rentals And Leases	32,763	5,819	5,819	5,673	7,000	1,181
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	358	1,000	1,000	445	1,000	0
5470000 - Printing And Binding	393	500	500	913	500	0
5480000 - Promotional Activities	0	5,000	5,000	2,500	5,000	0
5488000 - Promotional-ads/media Buys	0	1,000	1,000	3,406	1,000	0
5490000 - Oth Current Chgs & Obligations	2,502,084	6,113,799	6,312,067	2,537,589	6,243,267	129,468
5490022 - Preliminary Fees	0	10,000	10,000	0	10,000	0
5490023 - Service Fees	40,529	30,000	30,000	47,300	8,662	-21,338
5491000 - Other Government Agencies	17,021,269	20,000,000	20,000,000	14,814,372	20,000,000	0
5511000 - Office Supplies	14,818	19,500	19,500	16,049	24,000	4,500
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	250	8,500	8,500	3,138	8,500	0
5520020 - Computer Hardware, Non-Capital	9,518	0	0	0	2,500	2,500
5521000 - Gas & Oil	3,528	3,000	3,000	2,591	3,000	0
5522500 - Food	323	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	734	500	500	419	500	0
5541000 - Registration Fees	5,620	8,000	8,000	1,254	10,000	2,000
5550000 - Training	0	8,000	8,000	650	10,000	2,000
Operating Expenses:	\$19,655,872	\$26,256,918	\$26,455,186	\$17,450,159	\$26,378,729	\$121,811

168-SECTION 8 FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	42,504	42,504
Capital Outlay:	\$0	\$0	\$0	\$0	\$42,504	\$42,504
Grants and Aids:						
5830003 - Rent Assistance	0	0	0	0	100,000	100,000
Grants and Aids:	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Transfers Out:						
5910251 - Transfer Out - Public Imp Rev Bonds	72,000	72,000	72,192	72,192	72,000	0
Transfers Out:	\$72,000	\$72,000	\$72,192	\$72,192	\$72,000	\$0
TOTAL EXPENDITURES:	\$20,610,738	\$27,334,987	\$27,593,588	\$18,322,037	\$27,634,957	\$299,970

FUND 177 – FIRE IMPACT FEE FUND

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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 3,668,073	\$ 3,502,205	\$ 3,502,205	\$ 0	\$(165,868)
Miscellaneous Revenues	\$ 26,000	\$ 0	\$ 0	\$ 0	\$(26,000)
Less 5% Statutory Reduction	\$(184,704)	\$(175,110)	\$(175,110)	\$ 0	\$ 9,594
Subtotal:	\$ 3,509,369	\$ 3,327,095	\$ 3,327,095	\$ 0	\$(182,274)
Fund Balance	\$ 13,510,416	\$ 3,353,579	\$ 4,606,733	\$ 1,253,154	\$(8,903,683)
REVENUES TOTAL:	\$ 17,019,785	\$ 6,680,674	\$ 7,933,828	\$ 1,253,154	\$(9,085,957)
EXPENDITURES:					
Operating Expenses	\$ 60,000	\$ 10,000	\$ 10,000	\$ 0	\$(50,000)
Capital Outlay	\$ 13,294,330	\$ 6,414,395	\$ 7,667,549	\$ 1,253,154	\$(5,626,781)
Subtotal:	\$ 13,354,330	\$ 6,424,395	\$ 7,677,549	\$ 1,253,154	\$(5,676,781)
Transfers Out	\$ 70,508	\$ 218,239	\$ 218,239	\$ 0	\$ 147,731
Reserves - Operating	\$ 34,803	\$ 38,040	\$ 38,040	\$ 0	\$ 3,237
Reserves - Capital	\$ 3,560,144	\$ 0	\$ 0	\$ 0	\$(3,560,144)
EXPENDITURES TOTAL:	\$ 17,019,785	\$ 6,680,674	\$ 7,933,828	\$ 1,253,154	\$(9,085,957)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	50,000	50,000	0	0	-50,000
5310006 - Legal Fees	0	0	0	20,225	0	0
5340000 - Other Contractual Services	6,627	10,000	10,000	5,133	10,000	0
5490500 - Reimbursement Of Py Revenue	7,229	0	0	11,134	0	0
Operating Expenses:	\$13,856	\$60,000	\$60,000	\$36,491	\$10,000	-\$50,000
Capital Outlay:						
5650000 - Construction In Progress	2,153,224	13,294,330	11,767,692	10,362,289	7,667,549	-5,626,781
Capital Outlay:	\$2,153,224	\$13,294,330	\$11,767,692	\$10,362,289	\$7,667,549	-\$5,626,781
Transfers Out:						
5910001 - Tran Out-general Fund	18,164	70,508	70,508	70,508	218,239	147,731
Transfers Out:	\$18,164	\$70,508	\$70,508	\$70,508	\$218,239	\$147,731
Reserves - Operating:						
5990010 - Reserve For Cash	0	21,752	21,752	0	38,040	16,288
5990020 - Reserve For Contingency	0	13,051	13,051	0	0	-13,051
Reserves - Operating:	\$0	\$34,803	\$34,803	\$0	\$38,040	\$3,237
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,560,144	3,425,692	0	0	-3,560,144
Reserves - Capital:	\$0	\$3,560,144	\$3,425,692	\$0	\$0	-\$3,560,144
TOTAL EXPENDITURES:	\$2,185,244	\$17,019,785	\$15,358,695	\$10,469,289	\$7,933,828	-\$9,085,957

FUND 178 – PARKS IMPACT FEE FUND

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.

REVENUES

The main revenue source is from impact fees collected on new developments as well as Fund Balance.

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

178-PARKS IMPACT FEE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 11,998,597	\$ 12,891,770	\$ 12,891,770	\$ 0	\$ 893,173
Less 5% Statutory Reduction	<u>\$(599,930)</u>	<u>\$(644,589)</u>	<u>\$(644,589)</u>	<u>\$ 0</u>	<u>\$(44,659)</u>
Subtotal:	\$ 11,398,667	\$ 12,247,181	\$ 12,247,181	\$ 0	\$ 848,514
Fund Balance	\$ 27,780,819	\$ 13,481,723	\$ 29,297,781	\$ 15,816,058	\$ 1,516,962
REVENUES TOTAL:	<u>\$ 39,179,486</u>	<u>\$ 25,728,904</u>	<u>\$ 41,544,962</u>	<u>\$ 15,816,058</u>	<u>\$ 2,365,476</u>
EXPENDITURES:					
Operating Expenses	\$ 3,519,409	\$ 3,253,438	\$ 3,253,438	\$ 0	\$(265,971)
Capital Outlay	<u>\$ 19,690,667</u>	<u>\$ 5,875,000</u>	<u>\$ 25,081,452</u>	<u>\$ 19,206,452</u>	<u>\$ 5,390,785</u>
Subtotal:	\$ 23,210,076	\$ 9,128,438	\$ 28,334,890	\$ 19,206,452	\$ 5,124,814
Transfers Out	\$ 55,079	\$ 71,189	\$ 71,189	\$ 0	\$ 16,110
Reserves - Capital	<u>\$ 15,914,331</u>	<u>\$ 16,529,277</u>	<u>\$ 13,138,883</u>	<u>\$(3,390,394)</u>	<u>\$(2,775,448)</u>
EXPENDITURES TOTAL:	<u>\$ 39,179,486</u>	<u>\$ 25,728,904</u>	<u>\$ 41,544,962</u>	<u>\$ 15,816,058</u>	<u>\$ 2,365,476</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	1,000	0	0	0	0	0
5340000 - Other Contractual Services	27,788	49,409	49,409	20,012	49,409	0
5490000 - Oth Current Chgs & Obligations	2,683,597	3,200,000	3,200,000	2,339,727	2,934,029	-265,971
5490500 - Reimbursement Of Py Revenue	116,426	270,000	270,000	25,352	270,000	0
Operating Expenses:	\$2,828,811	\$3,519,409	\$3,519,409	\$2,385,091	\$3,253,438	-\$265,971
Capital Outlay:						
5650000 - Construction In Progress	4,087,064	19,690,667	26,904,433	200,559	25,081,452	5,390,785
Capital Outlay:	\$4,087,064	\$19,690,667	\$26,904,433	\$200,559	\$25,081,452	\$5,390,785
Transfers Out:						
5910001 - Tran Out-general Fund	51,972	55,079	55,079	55,079	71,189	16,110
Transfers Out:	\$51,972	\$55,079	\$55,079	\$55,079	\$71,189	\$16,110
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	15,914,331	10,730,853	0	13,138,883	-2,775,448
Reserves - Capital:	\$0	\$15,914,331	\$10,730,853	\$0	\$13,138,883	-\$2,775,448
TOTAL EXPENDITURES:	\$6,967,847	\$39,179,486	\$41,209,774	\$2,640,729	\$41,544,962	\$2,365,476

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, 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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 78,113	\$ 81,525	\$ 81,525	\$ 0	\$ 3,412
Miscellaneous Revenues	\$ 757,453	\$ 738,493	\$ 738,493	\$ 0	\$(18,960)
<u>Less 5% Statutory Reduction</u>	<u>\$(4,854)</u>	<u>\$(4,077)</u>	<u>\$(4,077)</u>	<u>\$ 0</u>	<u>\$ 777</u>
Subtotal:	\$ 830,712	\$ 815,941	\$ 815,941	\$ 0	\$(14,771)
<u>Fund Balance</u>	<u>\$ 1,880,058</u>	<u>\$ 2,040,173</u>	<u>\$ 2,337,456</u>	<u>\$ 297,283</u>	<u>\$ 457,398</u>
REVENUES TOTAL:	<u>\$ 2,710,770</u>	<u>\$ 2,856,114</u>	<u>\$ 3,153,397</u>	<u>\$ 297,283</u>	<u>\$ 442,627</u>
EXPENDITURES:					
Personnel Services	\$ 143,379	\$ 218,384	\$ 218,787	\$ 403	\$ 75,408
Operating Expenses	\$ 831,683	\$ 990,067	\$ 990,503	\$ 436	\$ 158,820
<u>Capital Outlay</u>	<u>\$ 206,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$(181,000)</u>
Subtotal:	\$ 1,181,062	\$ 1,233,451	\$ 1,234,290	\$ 839	\$ 53,228
Transfers Out	\$ 75,521	\$ 94,676	\$ 94,676	\$ 0	\$ 19,155
Reserves - Operating	\$ 280,155	\$ 347,501	\$ 347,725	\$ 224	\$ 67,570
<u>Reserves - Stability</u>	<u>\$ 1,174,032</u>	<u>\$ 1,180,486</u>	<u>\$ 1,476,706</u>	<u>\$ 296,220</u>	<u>\$ 302,674</u>
EXPENDITURES TOTAL:	<u>\$ 2,710,770</u>	<u>\$ 2,856,114</u>	<u>\$ 3,153,397</u>	<u>\$ 297,283</u>	<u>\$ 442,627</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	78,982	89,838	89,838	69,641	141,933	52,095
5126000 - Other Salary	4,000	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,747	-1,747	0	-2,502	-755
5140000 - Overtime	166	10,000	10,000	1,508	1,000	-9,000
5160000 - Compensated Annual Leave	6,836	0	0	4,756	0	0
5170000 - Compensated Sick Leave	3,743	0	0	2,565	0	0
5210000 - Fica Taxes	6,893	7,638	7,638	5,844	10,936	3,298
5220000 - Retirement Contributions	12,609	14,537	14,537	12,003	22,588	8,051
5230000 - Health Insurance	16,992	18,874	18,874	16,333	40,143	21,269
5231000 - Life Insurance	86	102	102	81	146	44
5232000 - Dental Insurance	632	656	656	567	949	293
5233000 - Lt Disability Insurance	135	159	159	123	229	70
5233100 - St Disability Insurance	243	288	288	184	413	125
5240000 - Workers' Compensation	3,276	3,034	3,034	2,620	2,952	-82
Personnel Services:	\$134,591	\$143,379	\$143,379	\$116,225	\$218,787	\$75,408
Operating Expenses:						
5310000 - Professional Services	36,564	118,964	118,964	50,683	111,000	-7,964
5340000 - Other Contractual Services	303,855	317,403	317,403	235,871	351,270	33,867
5430000 - Utility Services	8,284	9,447	9,447	8,181	9,600	153
5440000 - Rentals And Leases	18,557	21,348	21,348	828	994	-20,354
5450000 - Insurance	707	872	872	872	1,250	378
5460000 - Repair & Maintenance Svcs	11,322	7,540	7,540	2,167	13,900	6,360
5490011 - Cash over/shorts	0	0	0	-1	0	0
5490501 - OH-Workers' Compensation	446	608	608	608	1,014	406
5490502 - OH-Property & Liability Insurance	116	77	77	77	114	37
5490503 - OH-Dental Insurance	158	156	156	156	243	87
5490504 - OH-Health Insurance	498	652	652	652	864	212
5490505 - OH-Life/AD&D, STD, LTD	104	116	116	116	198	82
5511000 - Office Supplies	12,272	18,000	18,000	9,105	19,556	1,556
5512000 - Office Equipment	12,000	43,000	43,000	5,598	43,000	0
5520000 - Operating Supplies	75,575	268,000	253,005	105,753	418,000	150,000
5540000 - Books,pubs,subs & Memberships	11,233	25,500	25,500	11,934	19,500	-6,000
Operating Expenses:	\$491,691	\$831,683	\$816,688	\$432,599	\$990,503	\$158,820
Capital Outlay:						
5620000 - Buildings	0	150,000	150,000	0	0	-150,000
5640000 - Machinery & Equipment	52,108	56,000	70,995	0	25,000	-31,000
Capital Outlay:	\$52,108	\$206,000	\$220,995	\$0	\$25,000	-\$181,000
Transfers Out:						
5910001 - Tran Out-general Fund	66,541	75,521	75,521	75,521	94,676	19,155
Transfers Out:	\$66,541	\$75,521	\$75,521	\$75,521	\$94,676	\$19,155
Reserves - Operating:						
5990010 - Reserve For Cash	0	175,097	175,097	0	217,328	42,231
5990020 - Reserve For Contingency	0	105,058	105,058	0	130,397	25,339
Reserves - Operating:	\$0	\$280,155	\$280,155	\$0	\$347,725	\$67,570
Reserves - Stability:						

180-INMATE WELFARE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,174,032	1,969,369	0	1,476,706	302,674
Reserves - Stability:	\$0	\$1,174,032	\$1,969,369	\$0	\$1,476,706	\$302,674
TOTAL EXPENDITURES:	\$744,931	\$2,710,770	\$3,506,107	\$624,344	\$3,153,397	\$442,627

FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY FUND

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 only revenue source is Fund Balance.

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

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 2,000	\$ 0	\$ 0	\$ 0	\$(2,000)
<u>Less 5% Statutory Reduction</u>	<u>\$(100)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 100</u>
Subtotal:	\$ 1,900	\$ 0	\$ 0	\$ 0	\$(1,900)
<u>Fund Balance</u>	<u>\$ 481,464</u>	<u>\$ 477,873</u>	<u>\$ 477,873</u>	<u>\$ 0</u>	<u>\$(3,591)</u>
REVENUES TOTAL:	<u>\$ 483,364</u>	<u>\$ 477,873</u>	<u>\$ 477,873</u>	<u>\$ 0</u>	<u>\$(5,491)</u>
EXPENDITURES:					
<u>Reserves - Capital</u>	<u>\$ 483,364</u>	<u>\$ 477,873</u>	<u>\$ 477,873</u>	<u>\$ 0</u>	<u>\$(5,491)</u>
EXPENDITURES TOTAL:	<u>\$ 483,364</u>	<u>\$ 477,873</u>	<u>\$ 477,873</u>	<u>\$ 0</u>	<u>\$(5,491)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	483,364	479,773	0	477,873	-5,491
Reserves - Capital:	\$0	\$483,364	\$479,773	\$0	\$477,873	-\$5,491
TOTAL EXPENDITURES:	\$0	\$483,364	\$479,773	\$0	\$477,873	-\$5,491

FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

TRENDS & ISSUES

The Second Local Option Fuel Tax (LOFT) Fund includes revenues from a 5-cent tax per gallon on motor fuel.

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5-cent tax per gallon on motor fuel. Other sources of revenue include Fund Balance and Transfer In from the General Fund to support operations.

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

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Other Taxes	\$ 8,014,904	\$ 8,694,044	\$ 8,694,044	\$ 0	\$ 679,140
Miscellaneous Revenues	\$ 80,566	\$ 0	\$ 0	\$ 0	\$(80,566)
<u>Less 5% Statutory Reduction</u>	<u>\$(404,774)</u>	<u>\$(434,702)</u>	<u>\$(434,702)</u>	<u>\$ 0</u>	<u>\$(29,928)</u>
Subtotal:	\$ 7,690,696	\$ 8,259,342	\$ 8,259,342	\$ 0	\$ 568,646
Transfers In	\$ 250,223	\$ 2,213,464	\$ 2,213,464	\$ 0	\$ 1,963,241
<u>Fund Balance</u>	<u>\$ 3,492,381</u>	<u>\$ 2,311,868</u>	<u>\$ 2,311,868</u>	<u>\$ 0</u>	<u>\$(1,180,513)</u>
REVENUES TOTAL:	<u>\$ 11,433,300</u>	<u>\$ 12,784,674</u>	<u>\$ 12,784,674</u>	<u>\$ 0</u>	<u>\$ 1,351,374</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 11,409,651</u>	<u>\$ 12,761,930</u>	<u>\$ 12,761,930</u>	<u>\$ 0</u>	<u>\$ 1,352,279</u>
Subtotal:	\$ 11,409,651	\$ 12,761,930	\$ 12,761,930	\$ 0	\$ 1,352,279
<u>Transfers Out</u>	<u>\$ 23,649</u>	<u>\$ 22,744</u>	<u>\$ 22,744</u>	<u>\$ 0</u>	<u>\$(905)</u>
EXPENDITURES TOTAL:	<u>\$ 11,433,300</u>	<u>\$ 12,784,674</u>	<u>\$ 12,784,674</u>	<u>\$ 0</u>	<u>\$ 1,351,374</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	9,734,190	11,409,651	11,409,651	11,354,245	12,761,930	1,352,279
Operating Expenses:	\$9,734,190	\$11,409,651	\$11,409,651	\$11,354,245	\$12,761,930	\$1,352,279
Transfers Out:						
5910001 - Tran Out-general Fund	26,053	23,649	23,649	23,649	22,744	-905
Transfers Out:	\$26,053	\$23,649	\$23,649	\$23,649	\$22,744	-\$905
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	672,748	0	0	0
Reserves - Operating:	\$0	\$0	\$672,748	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$9,760,243	\$11,433,300	\$12,106,048	\$11,377,894	\$12,784,674	\$1,351,374

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.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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 Construct 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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 33,861,413	\$ 6,321,821	\$ 23,644,031	\$ 17,322,210	\$(10,217,382)
Less 5% Statutory Reduction	<u>\$(586,449)</u>	<u>\$(316,091)</u>	<u>\$(372,583)</u>	<u>\$(56,492)</u>	<u>\$ 213,866</u>
Subtotal:	\$ 33,274,964	\$ 6,005,730	\$ 23,271,448	\$ 17,265,718	\$(10,003,516)
Fund Balance	<u>\$ 26,281,872</u>	<u>\$ 3,351,150</u>	<u>\$ 28,365,411</u>	<u>\$ 25,014,261</u>	<u>\$ 2,083,539</u>
REVENUES TOTAL:	<u>\$ 59,556,836</u>	<u>\$ 9,356,880</u>	<u>\$ 51,636,859</u>	<u>\$ 42,279,979</u>	<u>\$(7,919,977)</u>
EXPENDITURES:					
Operating Expenses	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0	\$ 0
Capital Outlay	<u>\$ 39,977,457</u>	<u>\$ 0</u>	<u>\$ 42,551,735</u>	<u>\$ 42,551,735</u>	<u>\$ 2,574,278</u>
Subtotal:	\$ 40,037,457	\$ 60,000	\$ 42,611,735	\$ 42,551,735	\$ 2,574,278
Transfers Out	\$ 183,434	\$ 31,957	\$ 31,957	\$ 0	\$(151,477)
Reserves - Capital	<u>\$ 19,335,945</u>	<u>\$ 9,264,923</u>	<u>\$ 8,993,167</u>	<u>\$(271,756)</u>	<u>\$(10,342,778)</u>
EXPENDITURES TOTAL:	<u>\$ 59,556,836</u>	<u>\$ 9,356,880</u>	<u>\$ 51,636,859</u>	<u>\$ 42,279,979</u>	<u>\$(7,919,977)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	37,759	60,000	60,000	9,999	60,000	0
Operating Expenses:	\$37,759	\$60,000	\$60,000	\$9,999	\$60,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	7,035,734	39,977,457	46,219,232	3,757,804	42,551,735	2,574,278
Capital Outlay:	\$7,035,734	\$39,977,457	\$46,219,232	\$3,757,804	\$42,551,735	\$2,574,278
Transfers Out:						
5910001 - Tran Out-general Fund	17,079	183,434	183,434	183,434	31,957	-151,477
Transfers Out:	\$17,079	\$183,434	\$183,434	\$183,434	\$31,957	-\$151,477
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	19,335,945	5,735,096	0	8,993,167	-10,342,778
Reserves - Capital:	\$0	\$19,335,945	\$5,735,096	\$0	\$8,993,167	-\$10,342,778
TOTAL EXPENDITURES:	\$7,090,572	\$59,556,836	\$52,197,762	\$3,951,237	\$51,636,859	-\$7,919,977

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.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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 Construct 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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 7,917,491	\$ 6,463,244	\$ 10,325,395	\$ 3,862,151	\$ 2,407,904
Less 5% Statutory Reduction	<u>\$(273,211)</u>	<u>\$(323,162)</u>	<u>\$(323,162)</u>	<u>\$ 0</u>	<u>\$(49,951)</u>
Subtotal:	\$ 7,644,280	\$ 6,140,082	\$ 10,002,233	\$ 3,862,151	\$ 2,357,953
Fund Balance	<u>\$ 12,065,458</u>	<u>\$ 6,782,006</u>	<u>\$ 19,012,613</u>	<u>\$ 12,230,607</u>	<u>\$ 6,947,155</u>
REVENUES TOTAL:	<u>\$ 19,709,738</u>	<u>\$ 12,922,088</u>	<u>\$ 29,014,846</u>	<u>\$ 16,092,758</u>	<u>\$ 9,305,108</u>
EXPENDITURES:					
Operating Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	\$ 0
Capital Outlay	<u>\$ 3,203,884</u>	<u>\$ 0</u>	<u>\$ 17,112,760</u>	<u>\$ 17,112,760</u>	<u>\$ 13,908,876</u>
Subtotal:	\$ 3,223,884	\$ 20,000	\$ 17,132,760	\$ 17,112,760	\$ 13,908,876
Transfers Out	\$ 109,261	\$ 12,373	\$ 12,373	\$ 0	\$(96,888)
Reserves - Capital	<u>\$ 16,376,593</u>	<u>\$ 12,889,715</u>	<u>\$ 11,869,713</u>	<u>\$(1,020,002)</u>	<u>\$(4,506,880)</u>
EXPENDITURES TOTAL:	<u>\$ 19,709,738</u>	<u>\$ 12,922,088</u>	<u>\$ 29,014,846</u>	<u>\$ 16,092,758</u>	<u>\$ 9,305,108</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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.

FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	9,055	20,000	20,000	40,068	20,000	0
Operating Expenses:	\$9,055	\$20,000	\$20,000	\$40,068	\$20,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	91,124	3,203,884	17,112,760	0	17,112,760	13,908,876
Capital Outlay:	\$91,124	\$3,203,884	\$17,112,760	\$0	\$17,112,760	\$13,908,876
Transfers Out:						
5910001 - Tran Out-general Fund	8,035	109,261	109,261	109,261	12,373	-96,888
Transfers Out:	\$8,035	\$109,261	\$109,261	\$109,261	\$12,373	-\$96,888
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	905,039	0	11,869,713	11,869,713
5990041 - Res For Capital - Designated	0	16,376,593	3,876,593	0	0	-16,376,593
Reserves - Capital:	\$0	\$16,376,593	\$4,781,632	\$0	\$11,869,713	-\$4,506,880
TOTAL EXPENDITURES:	\$108,214	\$19,709,738	\$22,023,653	\$149,329	\$29,014,846	\$9,305,108

**FUND 192 – NORTHEAST INFRASTRUCTURE
IMPROVEMENT AREA FUND**

TRENDS & ISSUES

This Fund was established in FY23 by Ordinance No. 2022-129, in order 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.

REVENUES

Funding sources include Tax Increment Revenues.

The FY24 establishing revenue source for this Fund is a Transfer In of the Tax Increment Revenues from the General Fund, in accordance with the funding model for the Northeast Infrastructure Improvement Plan.

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

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 10,389,703	\$ 10,389,703	\$ 0	\$ 10,389,703
REVENUES TOTAL:	\$ 0	\$ 10,389,703	\$ 10,389,703	\$ 0	\$ 10,389,703
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 0	\$ 500	\$ 500	\$ 0	\$ 500
Subtotal:	\$ 0	\$ 500	\$ 500	\$ 0	\$ 500
Reserves - Capital	\$ 0	\$ 10,389,203	\$ 10,389,203	\$ 0	\$ 10,389,203
EXPENDITURES TOTAL:	\$ 0	\$ 10,389,703	\$ 10,389,703	\$ 0	\$ 10,389,703

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	0	0	0	0	500	500
Operating Expenses:	\$0	\$0	\$0	\$0	\$500	\$500
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	10,389,203	10,389,203
Reserves - Capital:	\$0	\$0	\$0	\$0	\$10,389,203	\$10,389,203
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$10,389,703	\$10,389,703

DEBT SERVICE FUNDS

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FUND 201 – DEBT SERVICES 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 \$8,600,000 (Fund 234). This bond will sunset in October 2025.

REVENUES

Funding sources utilize dedicated Ad Valorem and Fund Balance to provide for the debt service expenses.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,242,157	\$ 1,164,871	\$ 1,164,871	\$ 0	\$(77,286)
<u>Less 5% Statutory Reduction</u>	<u>\$(62,108)</u>	<u>\$(58,244)</u>	<u>\$(58,244)</u>	<u>\$ 0</u>	<u>\$ 3,864</u>
Subtotal:	\$ 1,180,049	\$ 1,106,627	\$ 1,106,627	\$ 0	\$(73,422)
<u>Fund Balance</u>	<u>\$ 1,082,779</u>	<u>\$ 1,183,917</u>	<u>\$ 1,139,372</u>	<u>\$(44,545)</u>	<u>\$ 56,593</u>
REVENUES TOTAL:	<u>\$ 2,262,828</u>	<u>\$ 2,290,544</u>	<u>\$ 2,245,999</u>	<u>\$(44,545)</u>	<u>\$ (16,829)</u>
EXPENDITURES:					
Operating Expenses	\$ 24,843	\$ 28,907	\$ 28,907	\$ 0	\$ 4,064
<u>Debt Service</u>	<u>\$ 1,118,987</u>	<u>\$ 1,120,636</u>	<u>\$ 1,120,636</u>	<u>\$ 0</u>	<u>\$ 1,649</u>
Subtotal:	\$ 1,143,830	\$ 1,149,543	\$ 1,149,543	\$ 0	\$ 5,713
<u>Reserves - Debt</u>	<u>\$ 1,118,998</u>	<u>\$ 1,141,001</u>	<u>\$ 1,096,456</u>	<u>\$(44,545)</u>	<u>\$(22,542)</u>
EXPENDITURES TOTAL:	<u>\$ 2,262,828</u>	<u>\$ 2,290,544</u>	<u>\$ 2,245,999</u>	<u>\$(44,545)</u>	<u>\$ (16,829)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 GO REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	24,312	24,843	24,843	24,843	28,907	4,064
Operating Expenses:	\$24,312	\$24,843	\$24,843	\$24,843	\$28,907	\$4,064
Debt Service:						
5710000 - Principal	1,020,000	1,035,000	1,035,000	1,035,000	1,060,000	25,000
5720000 - Interest	106,892	83,987	83,987	83,986	60,636	-23,351
Debt Service:	\$1,126,892	\$1,118,987	\$1,118,987	\$1,118,986	\$1,120,636	\$1,649
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,096,225	1,096,225	0	1,096,456	231
5990034 - Bond Reserves - Other	0	22,773	22,773	0	0	-22,773
Reserves - Debt:	\$0	\$1,118,998	\$1,118,998	\$0	\$1,096,456	-\$22,542
TOTAL EXPENDITURES:	\$1,151,204	\$2,262,828	\$2,262,828	\$1,143,829	\$2,245,999	-\$16,829

FUND 204 – DEBT SERVICE TAXABLE 5TH CENT REVENUE 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 in FY23.

REVENUES

This Fund no longer receives revenue.

204 - TDT TAX BONDS SERIES 2012

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<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 (FY24 Tentative - FY24 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 BONDS SERIES 2012

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	265,000	0	0	0	0	0
5720000 - Interest	5,631	0	0	0	0	0
Debt Service:	\$270,631	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910247 - Tran Out - 247	0	0	2	0	0	0
Transfers Out:	\$0	\$0	\$2	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$270,631	\$0	\$2	\$0	\$0	\$0

FUND 210 – DEBT SERVICE WEST 192 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 will sunset in November 2033; however, final payment is expected to occur in FY24.

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

- **Transfers out increased to Fund 155 to correct a software irregularity in a prior year with an offsetting change to Reserves-Debt**

REVENUES

The funding sources for FY24 are Interest and Fund Balance.

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

210-W 192 PHASE IIC SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 149,000	\$ 0	\$ 0	\$ 0	\$(149,000)
Miscellaneous Revenues	\$ 1,304	\$ 1,609	\$ 1,609	\$ 0	\$ 305
Less 5% Statutory Reduction	\$(7,515)	\$(80)	\$(80)	\$ 0	\$ 7,435
Subtotal:	\$ 142,789	\$ 1,529	\$ 1,529	\$ 0	\$(141,260)
Fund Balance	\$ 740,774	\$ 469,672	\$ 469,672	\$ 0	\$(271,102)
REVENUES TOTAL:	\$ 883,563	\$ 471,201	\$ 471,201	\$ 0	\$(412,362)
EXPENDITURES:					
Debt Service	\$ 388,200	\$ 158,588	\$ 158,588	\$ 0	\$(229,612)
Subtotal:	\$ 388,200	\$ 158,588	\$ 158,588	\$ 0	\$(229,612)
Transfers Out	\$ 0	\$ 0	\$ 312,613	\$ 312,613	\$ 312,613
Reserves - Debt	\$ 495,363	\$ 312,613	\$ 0	\$(312,613)	\$(495,363)
EXPENDITURES TOTAL:	\$ 883,563	\$ 471,201	\$ 471,201	\$ 0	\$(412,362)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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-W 192 PHASE IIC SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	45,000	50,000	50,000	50,000	40,000	-10,000
5710001 - Princ. Early Redemption	275,000	310,000	310,000	310,000	110,000	-200,000
5720000 - Interest	43,969	26,700	26,700	26,438	7,088	-19,612
5730000 - Other Debt Service Costs	750	1,500	1,500	750	1,500	0
Debt Service:	\$364,719	\$388,200	\$388,200	\$387,188	\$158,588	-\$229,612
Transfers Out:						
5910155 - Tran Out-w192 Phase I	0	0	0	0	312,613	312,613
Transfers Out:	\$0	\$0	\$0	\$0	\$312,613	\$312,613
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	180,838	180,838	0	0	-180,838
5990033 - Res For Debt - Bond Covenant	0	314,129	307,759	0	0	-314,129
5990034 - Bond Reserves - Other	0	396	396	0	0	-396
Reserves - Debt:	\$0	\$495,363	\$488,993	\$0	\$0	-\$495,363
TOTAL EXPENDITURES:	\$364,719	\$883,563	\$877,193	\$387,188	\$471,201	-\$412,362

FUND 211 – DEBT SERVICE 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 FY24 are a transfer in from the General Fund, Interest, and Fund Balance.

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 5,947	\$ 7,875	\$ 7,875	\$ 0	\$ 1,928
<u>Less 5% Statutory Reduction</u>	<u>\$(297)</u>	<u>\$(394)</u>	<u>\$(394)</u>	<u>\$ 0</u>	<u>\$(97)</u>
Subtotal:	\$ 5,650	\$ 7,481	\$ 7,481	\$ 0	\$ 1,831
Transfers In	\$ 3,374,774	\$ 2,787,225	\$ 2,787,225	\$ 0	\$(587,549)
<u>Fund Balance</u>	<u>\$ 2,597,994</u>	<u>\$ 2,606,573</u>	<u>\$ 2,606,573</u>	<u>\$ 0</u>	<u>\$ 8,579</u>
REVENUES TOTAL:	<u>\$ 5,978,418</u>	<u>\$ 5,401,279</u>	<u>\$ 5,401,279</u>	<u>\$ 0</u>	<u>\$(577,139)</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,358,158</u>	<u>\$ 3,373,619</u>	<u>\$ 3,373,619</u>	<u>\$ 0</u>	<u>\$ 15,461</u>
Subtotal:	\$ 3,358,158	\$ 3,373,619	\$ 3,373,619	\$ 0	\$ 15,461
<u>Reserves - Debt</u>	<u>\$ 2,620,260</u>	<u>\$ 2,027,660</u>	<u>\$ 2,027,660</u>	<u>\$ 0</u>	<u>\$(592,600)</u>
EXPENDITURES TOTAL:	<u>\$ 5,978,418</u>	<u>\$ 5,401,279</u>	<u>\$ 5,401,279</u>	<u>\$ 0</u>	<u>\$(577,139)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	570,000	595,000	595,000	595,000	635,000	40,000
5720000 - Interest	2,788,769	2,762,619	2,762,619	2,762,619	2,738,019	-24,600
5730000 - Other Debt Service Costs	539	539	539	593	600	61
Debt Service:	\$3,359,308	\$3,358,158	\$3,358,158	\$3,358,211	\$3,373,619	\$15,461
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,010,360	2,010,360	0	2,027,660	17,300
5990034 - Bond Reserves - Other	0	609,900	606,251	0	0	-609,900
Reserves - Debt:	\$0	\$2,620,260	\$2,616,611	\$0	\$2,027,660	-\$592,600
TOTAL EXPENDITURES:	\$3,359,308	\$5,978,418	\$5,974,769	\$3,358,211	\$5,401,279	-\$577,139

FUND 239 – INFRASTRUCTURE SALES TAX REV 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 will be completed in FY23 and, as a result, this Fund will be closed.

REVENUES

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Transfers In	\$ 300	\$ 0	\$ 0	\$ 0	\$(300)
Fund Balance	\$ 3,685,188	\$ 0	\$ 0	\$ 0	\$(3,685,188)
REVENUES TOTAL:	\$ 3,685,488	\$ 0	\$ 0	\$ 0	\$(3,685,488)
<u>EXPENDITURES:</u>					
Debt Service	\$ 3,685,488	\$ 0	\$ 0	\$ 0	\$(3,685,488)
Subtotal:	\$ 3,685,488	\$ 0	\$ 0	\$ 0	\$(3,685,488)
EXPENDITURES TOTAL:	\$ 3,685,488	\$ 0	\$ 0	\$ 0	\$(3,685,488)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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.

239-INFRA S TAX REV REFUNDING 2011

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,425,000	3,600,000	3,600,000	3,600,000	0	-3,600,000
5720000 - Interest	256,000	85,188	85,188	85,188	0	-85,188
5730000 - Other Debt Service Costs	300	300	300	0	0	-300
Debt Service:	\$3,681,300	\$3,685,488	\$3,685,488	\$3,685,188	\$0	-\$3,685,488
TOTAL EXPENDITURES:	\$3,681,300	\$3,685,488	\$3,685,488	\$3,685,188	\$0	-\$3,685,488

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. Fund 240 is expected to be closed in FY23.

REVENUES

This Fund will not receive revenue in FY24.

240 - TDT REF & IMP 2012 DEBT SVC

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<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 (FY24 Tentative - FY24 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 REF & IMP 2012 DEBT SVC

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,215,000	0	0	0	0	0
5720000 - Interest	2,249,956	0	0	0	0	0
5730000 - Other Debt Service Costs	600	0	0	0	0	0
5740000 - Pmt Refunded Bond Escrow Agent	51,362,583	0	0	0	0	0
Debt Service:	\$56,828,139	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910252 - Transfer Out - TDT Revenue Refundng Bond, Series 2022	0	0	731,393	0	0	0
Transfers Out:	\$0	\$0	\$731,393	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$56,828,139	\$0	\$731,393	\$0	\$0	\$0

FUND 241 – DEBT SERVICES 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

Funding sources include Transfers In from Fund 306 – Local Option Sales Tax Fund, as well as Interest and Fund Balance.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 15,141	\$ 15,206	\$ 15,206	\$ 0	\$ 65
<u>Less 5% Statutory Reduction</u>	<u>\$(757)</u>	<u>\$(760)</u>	<u>\$(760)</u>	<u>\$ 0</u>	<u>\$(3)</u>
Subtotal:	\$ 14,384	\$ 14,446	\$ 14,446	\$ 0	\$ 62
Transfers In	\$ 5,165,898	\$ 5,193,730	\$ 5,193,730	\$ 0	\$ 27,832
<u>Fund Balance</u>	<u>\$ 5,046,886</u>	<u>\$ 5,068,176</u>	<u>\$ 5,068,176</u>	<u>\$ 0</u>	<u>\$ 21,290</u>
REVENUES TOTAL:	<u>\$ 10,227,168</u>	<u>\$ 10,276,352</u>	<u>\$ 10,276,352</u>	<u>\$ 0</u>	<u>\$ 49,184</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,144,608</u>	<u>\$ 5,139,456</u>	<u>\$ 5,139,456</u>	<u>\$ 0</u>	<u>\$(5,152)</u>
Subtotal:	\$ 5,144,608	\$ 5,139,456	\$ 5,139,456	\$ 0	\$(5,152)
<u>Reserves - Debt</u>	<u>\$ 5,082,560</u>	<u>\$ 5,136,896</u>	<u>\$ 5,136,896</u>	<u>\$ 0</u>	<u>\$ 54,336</u>
EXPENDITURES TOTAL:	<u>\$ 10,227,168</u>	<u>\$ 10,276,352</u>	<u>\$ 10,276,352</u>	<u>\$ 0</u>	<u>\$ 49,184</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,770,000	4,865,000	4,865,000	4,865,000	4,970,000	105,000
5720000 - Interest	387,520	279,608	279,608	279,608	169,456	-110,152
Debt Service:	\$5,157,520	\$5,144,608	\$5,144,608	\$5,144,608	\$5,139,456	-\$5,152
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,082,560	5,082,560	0	5,136,896	54,336
Reserves - Debt:	\$0	\$5,082,560	\$5,082,560	\$0	\$5,136,896	\$54,336
TOTAL EXPENDITURES:	\$5,157,520	\$10,227,168	\$10,227,168	\$5,144,608	\$10,276,352	\$49,184

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). Previously, remaining funds from Fund 202 were transferred to this Fund.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 134 – Countywide Fire Fund, Fund 306 – Local Option Sales Tax Fund, as well as Interest, and Fund Balance.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 6,563	\$ 6,623	\$ 6,623	\$ 0	\$ 60
<u>Less 5% Statutory Reduction</u>	<u>\$(328)</u>	<u>\$(331)</u>	<u>\$(331)</u>	<u>\$ 0</u>	<u>\$(3)</u>
Subtotal:	\$ 6,235	\$ 6,292	\$ 6,292	\$ 0	\$ 57
Transfers In	\$ 2,938,925	\$ 2,957,531	\$ 2,957,531	\$ 0	\$ 18,606
<u>Fund Balance</u>	<u>\$ 2,187,722</u>	<u>\$ 2,206,759</u>	<u>\$ 2,206,759</u>	<u>\$ 0</u>	<u>\$ 19,037</u>
REVENUES TOTAL:	<u>\$ 5,132,882</u>	<u>\$ 5,170,582</u>	<u>\$ 5,170,582</u>	<u>\$ 0</u>	<u>\$ 37,700</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 2,919,888</u>	<u>\$ 2,922,088</u>	<u>\$ 2,922,088</u>	<u>\$ 0</u>	<u>\$ 2,200</u>
Subtotal:	\$ 2,919,888	\$ 2,922,088	\$ 2,922,088	\$ 0	\$ 2,200
<u>Reserves - Debt</u>	<u>\$ 2,212,994</u>	<u>\$ 2,248,494</u>	<u>\$ 2,248,494</u>	<u>\$ 0</u>	<u>\$ 35,500</u>
EXPENDITURES TOTAL:	<u>\$ 5,132,882</u>	<u>\$ 5,170,582</u>	<u>\$ 5,170,582</u>	<u>\$ 0</u>	<u>\$ 37,700</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,355,000	1,415,000	1,415,000	1,415,000	1,475,000	60,000
5720000 - Interest	1,559,688	1,504,288	1,504,288	1,504,288	1,446,488	-57,800
5730000 - Other Debt Service Costs	539	600	600	593	600	0
Debt Service:	\$2,915,226	\$2,919,888	\$2,919,888	\$2,919,880	\$2,922,088	\$2,200
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,212,994	2,212,994	0	2,248,494	35,500
Reserves - Debt:	\$0	\$2,212,994	\$2,212,994	\$0	\$2,248,494	\$35,500
TOTAL EXPENDITURES:	\$2,915,226	\$5,132,882	\$5,132,882	\$2,919,880	\$5,170,582	\$37,700

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.

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Transfers In	\$ 1,380,871	\$ 1,234,809	\$ 1,234,809	\$ 0	\$(146,062)
Fund Balance	\$ 2,503,235	\$ 2,509,581	\$ 2,509,581	\$ 0	\$ 6,346
REVENUES TOTAL:	\$ 3,884,106	\$ 3,744,390	\$ 3,744,390	\$ 0	\$(139,716)
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,373,419	\$ 1,372,611	\$ 1,372,611	\$ 0	\$(808)
Subtotal:	\$ 1,373,419	\$ 1,372,611	\$ 1,372,611	\$ 0	\$(808)
Reserves - Debt	\$ 2,510,687	\$ 2,371,779	\$ 2,371,779	\$ 0	\$(138,908)
EXPENDITURES TOTAL:	\$ 3,884,106	\$ 3,744,390	\$ 3,744,390	\$ 0	\$(139,716)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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-DS TDT REV BOND SERIES 2016

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	545,000	555,000	555,000	555,000	570,000	15,000
5720000 - Interest	832,241	817,880	817,881	817,880	802,011	-15,869
5730000 - Other Debt Service Costs	539	539	539	0	600	61
Debt Service:	\$1,377,780	\$1,373,419	\$1,373,420	\$1,372,880	\$1,372,611	-\$808
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	975,166	975,166	0	986,845	11,679
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	150,587	149,542	0	0	-150,587
Reserves - Debt:	\$0	\$2,510,687	\$2,509,642	\$0	\$2,371,779	-\$138,908
TOTAL EXPENDITURES:	\$1,377,780	\$3,884,106	\$3,883,062	\$1,372,880	\$3,744,390	-\$139,716

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.

REVENUES

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund Balance.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Transfers In	\$ 4,635,717	\$ 4,633,173	\$ 4,633,173	\$ 0	\$(2,544)
Fund Balance	\$ 462,967	\$ 4,548,359	\$ 4,548,359	\$ 0	\$ 4,085,392
REVENUES TOTAL:	\$ 5,098,684	\$ 9,181,532	\$ 9,181,532	\$ 0	\$ 4,082,848
EXPENDITURES:					
Debt Service	\$ 550,325	\$ 4,592,445	\$ 4,592,445	\$ 0	\$ 4,042,120
Subtotal:	\$ 550,325	\$ 4,592,445	\$ 4,592,445	\$ 0	\$ 4,042,120
Reserves - Debt	\$ 4,548,359	\$ 4,589,087	\$ 4,589,087	\$ 0	\$ 40,728
EXPENDITURES TOTAL:	\$ 5,098,684	\$ 9,181,532	\$ 9,181,532	\$ 0	\$ 4,082,848

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	362,000	372,000	372,000	372,000	4,461,000	4,089,000
5720000 - Interest	185,445	178,325	178,325	178,325	131,445	-46,880
Debt Service:	\$547,445	\$550,325	\$550,325	\$550,325	\$4,592,445	\$4,042,120
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,548,359	4,548,359	0	4,589,087	40,728
Reserves - Debt:	\$0	\$4,548,359	\$4,548,359	\$0	\$4,589,087	\$40,728
TOTAL EXPENDITURES:	\$547,445	\$5,098,684	\$5,098,684	\$550,325	\$9,181,532	\$4,082,848

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 and will sunset in October 2024.

REVENUES

Funding sources include a Transfer In from the General Fund, as well as Fund Balance, and Interest.

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 11,769	\$ 11,815	\$ 11,815	\$ 0	\$ 46
<u>Less 5% Statutory Reduction</u>	<u>\$(588)</u>	<u>\$(591)</u>	<u>\$(591)</u>	<u>\$ 0</u>	<u>\$(3)</u>
Subtotal:	\$ 11,181	\$ 11,224	\$ 11,224	\$ 0	\$ 43
Transfers In	\$ 4,002,722	\$ 4,025,501	\$ 4,025,501	\$ 0	\$ 22,779
<u>Fund Balance</u>	<u>\$ 3,922,903</u>	<u>\$ 3,937,855</u>	<u>\$ 3,937,855</u>	<u>\$ 0</u>	<u>\$ 14,952</u>
REVENUES TOTAL:	<u>\$ 7,936,806</u>	<u>\$ 7,974,580</u>	<u>\$ 7,974,580</u>	<u>\$ 0</u>	<u>\$ 37,774</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,988,397</u>	<u>\$ 3,987,494</u>	<u>\$ 3,987,494</u>	<u>\$ 0</u>	<u>\$(903)</u>
Subtotal:	\$ 3,988,397	\$ 3,987,494	\$ 3,987,494	\$ 0	\$(903)
<u>Reserves - Debt</u>	<u>\$ 3,948,409</u>	<u>\$ 3,987,086</u>	<u>\$ 3,987,086</u>	<u>\$ 0</u>	<u>\$ 38,677</u>
EXPENDITURES TOTAL:	<u>\$ 7,936,806</u>	<u>\$ 7,974,580</u>	<u>\$ 7,974,580</u>	<u>\$ 0</u>	<u>\$ 37,774</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,723,000	3,796,000	3,796,000	3,796,000	3,871,000	75,000
5720000 - Interest	266,425	192,397	192,397	191,770	116,494	-75,903
Debt Service:	\$3,989,425	\$3,988,397	\$3,988,397	\$3,987,770	\$3,987,494	-\$903
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,948,409	3,948,409	0	3,987,086	38,677
Reserves - Debt:	\$0	\$3,948,409	\$3,948,409	\$0	\$3,987,086	\$38,677
TOTAL EXPENDITURES:	\$3,989,425	\$7,936,806	\$7,936,806	\$3,987,770	\$7,974,580	\$37,774

FUND 246 – DS 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 FY24, the Transfer In is from the General Fund. Also included is Fund Balance.

246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Transfers In	\$ 1,483,272	\$ 1,482,124	\$ 1,482,124	\$ 0	\$(1,148)
Fund Balance	\$ 1,036,517	\$ 1,044,138	\$ 1,044,138	\$ 0	\$ 7,621
REVENUES TOTAL:	\$ 2,519,789	\$ 2,526,262	\$ 2,526,262	\$ 0	\$ 6,473
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,475,651	\$ 1,475,200	\$ 1,475,200	\$ 0	\$(451)
Subtotal:	\$ 1,475,651	\$ 1,475,200	\$ 1,475,200	\$ 0	\$(451)
Reserves - Debt	\$ 1,044,138	\$ 1,051,062	\$ 1,051,062	\$ 0	\$ 6,924
EXPENDITURES TOTAL:	\$ 2,519,789	\$ 2,526,262	\$ 2,526,262	\$ 0	\$ 6,473

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 - DS PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	575,000	590,000	590,000	590,000	605,000	15,000
5720000 - Interest	899,638	885,651	885,651	885,651	870,200	-15,451
Debt Service:	\$1,474,638	\$1,475,651	\$1,475,651	\$1,475,651	\$1,475,200	-\$451
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,044,138	1,044,138	0	1,051,062	6,924
Reserves - Debt:	\$0	\$1,044,138	\$1,044,138	\$0	\$1,051,062	\$6,924
TOTAL EXPENDITURES:	\$1,474,638	\$2,519,789	\$2,519,789	\$1,475,651	\$2,526,262	\$6,473

FUND 247 – DS TDT REFUNDING BONDS 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.

REVENUES

Funding sources include Special Assessments, Interest, Transfers In from Fund 105 – Fifth Cent Tourist Development Tax Fund, and Fund Balance.

247-DS TDT REFUNDING BONDS 2019 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 4,932	\$ 4,544	\$ 4,544	\$ 0	\$(388)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,247)</u>	<u>\$(15,227)</u>	<u>\$(15,227)</u>	<u>\$ 0</u>	<u>\$ 20</u>
Subtotal:	\$ 289,685	\$ 289,317	\$ 289,317	\$ 0	\$(368)
Transfers In	\$ 288,020	\$ 379,136	\$ 259,793	\$(119,343)	\$(28,227)
<u>Fund Balance</u>	<u>\$ 1,644,100</u>	<u>\$ 1,558,346</u>	<u>\$ 1,677,689</u>	<u>\$ 119,343</u>	<u>\$ 33,589</u>
REVENUES TOTAL:	<u>\$ 2,221,805</u>	<u>\$ 2,226,799</u>	<u>\$ 2,226,799</u>	<u>\$ 0</u>	<u>\$ 4,994</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 796,662</u>	<u>\$ 791,793</u>	<u>\$ 791,793</u>	<u>\$ 0</u>	<u>\$(4,869)</u>
Subtotal:	\$ 796,662	\$ 791,793	\$ 791,793	\$ 0	\$(4,869)
<u>Reserves - Debt</u>	<u>\$ 1,425,143</u>	<u>\$ 1,435,006</u>	<u>\$ 1,435,006</u>	<u>\$ 0</u>	<u>\$ 9,863</u>
EXPENDITURES TOTAL:	<u>\$ 2,221,805</u>	<u>\$ 2,226,799</u>	<u>\$ 2,226,799</u>	<u>\$ 0</u>	<u>\$ 4,994</u>

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247-DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	445,000	445,000	445,000	450,000	5,000
5720000 - Interest	355,644	350,912	350,912	350,912	341,043	-9,869
5730000 - Other Debt Service Costs	750	0	0	0	0	0
5731000 - Debt Issuance Costs	0	750	750	750	750	0
Debt Service:	\$356,394	\$796,662	\$796,662	\$796,662	\$791,793	-\$4,869
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	623,090	623,090	0	632,953	9,863
5990033 - Res For Debt - Bond Covenant	0	802,053	802,055	0	802,053	0
5990034 - Bond Reserves - Other	0	0	132,466	0	0	0
Reserves - Debt:	\$0	\$1,425,143	\$1,557,611	\$0	\$1,435,006	\$9,863
TOTAL EXPENDITURES:	\$356,394	\$2,221,805	\$2,354,273	\$796,662	\$2,226,799	\$4,994

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 will be completed in FY23 and, as a result, this Fund will be closed.

REVENUES

This Fund will not receive revenue in FY24.

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<u>REVENUES:</u>					
Transfers In	\$ 1,026,713	\$ 0	\$ 0	\$ 0	\$(1,026,713)
Fund Balance	\$ 1,026,711	\$ 0	\$ 0	\$ 0	\$(1,026,711)
REVENUES TOTAL:	\$ 2,053,424	\$ 0	\$ 0	\$ 0	\$(2,053,424)
<u>EXPENDITURES:</u>					
Debt Service	\$ 2,053,424	\$ 0	\$ 0	\$ 0	\$(2,053,424)
Subtotal:	\$ 2,053,424	\$ 0	\$ 0	\$ 0	\$(2,053,424)
EXPENDITURES TOTAL:	\$ 2,053,424	\$ 0	\$ 0	\$ 0	\$(2,053,424)

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248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,989,257	2,021,086	2,021,086	2,021,085	0	-2,021,086
5720000 - Interest	64,165	32,338	32,338	32,337	0	-32,338
Debt Service:	\$2,053,423	\$2,053,424	\$2,053,424	\$2,053,423	\$0	-\$2,053,424
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	5	0	0	0
Reserves - Debt:	\$0	\$0	\$5	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$2,053,423	\$2,053,424	\$2,053,429	\$2,053,423	\$0	-\$2,053,424

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, the remaining funds from Fund 236 - Capital Improvement Bond Series 2009 were transferred to this Fund.

REVENUES

Funding sources include Interest, Transfer In from Fund 001 – General Fund, Fund 115 – Court Facilities Fund, Fund 306 – Local Option Sales Tax Fund, and Fund Balance.

249-DS CIRB 2019 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 17,212	\$ 17,204	\$ 17,204	\$ 0	\$(8)
<u>Less 5% Statutory Reduction</u>	<u>\$(861)</u>	<u>\$(860)</u>	<u>\$(860)</u>	<u>\$ 0</u>	<u>\$ 1</u>
Subtotal:	\$ 16,351	\$ 16,344	\$ 16,344	\$ 0	\$(7)
Transfers In	\$ 7,361,826	\$ 7,435,548	\$ 7,435,548	\$ 0	\$ 73,722
<u>Fund Balance</u>	<u>\$ 5,737,499</u>	<u>\$ 5,734,734</u>	<u>\$ 5,734,734</u>	<u>\$ 0</u>	<u>\$(2,765)</u>
REVENUES TOTAL:	<u>\$ 13,115,676</u>	<u>\$ 13,186,626</u>	<u>\$ 13,186,626</u>	<u>\$ 0</u>	<u>\$ 70,950</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 7,365,774</u>	<u>\$ 7,363,264</u>	<u>\$ 7,363,264</u>	<u>\$ 0</u>	<u>\$(2,510)</u>
Subtotal:	\$ 7,365,774	\$ 7,363,264	\$ 7,363,264	\$ 0	\$(2,510)
<u>Reserves - Debt</u>	<u>\$ 5,749,902</u>	<u>\$ 5,823,362</u>	<u>\$ 5,823,362</u>	<u>\$ 0</u>	<u>\$ 73,460</u>
EXPENDITURES TOTAL:	<u>\$ 13,115,676</u>	<u>\$ 13,186,626</u>	<u>\$ 13,186,626</u>	<u>\$ 0</u>	<u>\$ 70,950</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)
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249-DS CIRB 2019

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,784,000	3,921,000	3,921,000	3,921,000	4,063,000	142,000
5720000 - Interest	3,583,473	3,444,774	3,444,774	3,443,591	3,300,264	-144,510
Debt Service:	\$7,367,473	\$7,365,774	\$7,365,774	\$7,364,591	\$7,363,264	-\$2,510
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,749,902	5,749,902	0	5,823,362	73,460
Reserves - Debt:	\$0	\$5,749,902	\$5,749,902	\$0	\$5,823,362	\$73,460
TOTAL EXPENDITURES:	\$7,367,473	\$13,115,676	\$13,115,676	\$7,364,591	\$13,186,626	\$70,950

FUND 250 – G.O. BONDS 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.

REVENUES

Funding sources include Ad Valorem Taxes, Interest, and Fund Balance.

250-GO BONDS SERIES 2020 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Current Ad Valorem Taxes	\$ 2,164,787	\$ 1,981,453	\$ 1,981,453	\$ 0	\$(183,334)
Miscellaneous Revenues	\$ 5,819	\$ 6,284	\$ 6,284	\$ 0	\$ 465
<u>Less 5% Statutory Reduction</u>	<u>\$(108,530)</u>	<u>\$(99,387)</u>	<u>\$(99,387)</u>	<u>\$ 0</u>	<u>\$ 9,143</u>
Subtotal:	\$ 2,062,076	\$ 1,888,350	\$ 1,888,350	\$ 0	\$(173,726)
<u>Fund Balance</u>	<u>\$ 1,937,113</u>	<u>\$ 2,094,263</u>	<u>\$ 2,003,016</u>	<u>\$(91,247)</u>	<u>\$ 65,903</u>
REVENUES TOTAL:	<u>\$ 3,999,189</u>	<u>\$ 3,982,613</u>	<u>\$ 3,891,366</u>	<u>\$(91,247)</u>	<u>\$(107,823)</u>
EXPENDITURES:					
Operating Expenses	\$ 43,296	\$ 50,378	\$ 50,378	\$ 0	\$ 7,082
<u>Debt Service</u>	<u>\$ 1,969,525</u>	<u>\$ 1,969,852</u>	<u>\$ 1,969,852</u>	<u>\$ 0</u>	<u>\$ 327</u>
Subtotal:	\$ 2,012,821	\$ 2,020,230	\$ 2,020,230	\$ 0	\$ 7,409
<u>Reserves - Debt</u>	<u>\$ 1,986,368</u>	<u>\$ 1,962,383</u>	<u>\$ 1,871,136</u>	<u>\$(91,247)</u>	<u>\$(115,232)</u>
EXPENDITURES TOTAL:	<u>\$ 3,999,189</u>	<u>\$ 3,982,613</u>	<u>\$ 3,891,366</u>	<u>\$(91,247)</u>	<u>\$(107,823)</u>

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250-GO BONDS SERIES 2020

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	39,844	43,296	43,296	40,650	50,378	7,082
Operating Expenses:	\$39,844	\$43,296	\$43,296	\$40,650	\$50,378	\$7,082
Debt Service:						
5710000 - Principal	1,880,000	1,900,000	1,900,000	1,900,000	1,920,000	20,000
5720000 - Interest	88,884	69,525	69,525	69,362	49,852	-19,673
Debt Service:	\$1,968,884	\$1,969,525	\$1,969,525	\$1,969,362	\$1,969,852	\$327
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,949,870	1,949,870	0	1,871,136	-78,734
5990034 - Bond Reserves - Other	0	36,498	36,498	0	0	-36,498
Reserves - Debt:	\$0	\$1,986,368	\$1,986,368	\$0	\$1,871,136	-\$115,232
TOTAL EXPENDITURES:	\$2,008,729	\$3,999,189	\$3,999,189	\$2,010,011	\$3,891,366	-\$107,823

FUND 251 – DS 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 Interest and Fund Balance.

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 1,679	\$ 1,676	\$ 1,676	\$ 0	\$(3)
<u>Less 5% Statutory Reduction</u>	<u>\$(84)</u>	<u>\$(84)</u>	<u>\$(84)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,595	\$ 1,592	\$ 1,592	\$ 0	\$(3)
Transfers In	\$ 576,268	\$ 576,388	\$ 576,388	\$ 0	\$ 120
<u>Fund Balance</u>	<u>\$ 559,618</u>	<u>\$ 559,884</u>	<u>\$ 559,884</u>	<u>\$ 0</u>	<u>\$ 266</u>
REVENUES TOTAL:	<u>\$ 1,137,481</u>	<u>\$ 1,137,864</u>	<u>\$ 1,137,864</u>	<u>\$ 0</u>	<u>\$ 383</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 576,049</u>	<u>\$ 574,648</u>	<u>\$ 574,648</u>	<u>\$ 0</u>	<u>\$(1,401)</u>
Subtotal:	\$ 576,049	\$ 574,648	\$ 574,648	\$ 0	\$(1,401)
<u>Reserves - Debt</u>	<u>\$ 561,432</u>	<u>\$ 563,216</u>	<u>\$ 563,216</u>	<u>\$ 0</u>	<u>\$ 1,784</u>
EXPENDITURES TOTAL:	<u>\$ 1,137,481</u>	<u>\$ 1,137,864</u>	<u>\$ 1,137,864</u>	<u>\$ 0</u>	<u>\$ 383</u>

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251-PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	525,000	540,000	540,000	540,000	545,000	5,000
5720000 - Interest	42,298	36,049	36,049	35,996	29,648	-6,401
Debt Service:	\$567,298	\$576,049	\$576,049	\$575,996	\$574,648	-\$1,401
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	561,432	561,432	0	563,216	1,784
Reserves - Debt:	\$0	\$561,432	\$561,432	\$0	\$563,216	\$1,784
TOTAL EXPENDITURES:	\$567,298	\$1,137,481	\$1,137,481	\$575,996	\$1,137,864	\$383

FUND 252 – DEBT SERVICES 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 Fund Balance, Transfers In from Funds 104 and 105, and Interest.

252-TDT REVENUE REFUNDING BOND, SERIES 2022 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Miscellaneous Revenues	\$ 2,185	\$ 15,923	\$ 15,923	\$ 0	\$ 13,738
<u>Less 5% Statutory Reduction</u>	<u>\$(109)</u>	<u>\$(796)</u>	<u>\$(796)</u>	<u>\$ 0</u>	<u>\$(687)</u>
Subtotal:	\$ 2,076	\$ 15,127	\$ 15,127	\$ 0	\$ 13,051
Transfers In	\$ 5,501,086	\$ 4,459,804	\$ 4,460,010	\$ 206	\$(1,041,076)
<u>Fund Balance</u>	<u>\$ 728,340</u>	<u>\$ 5,307,829</u>	<u>\$ 5,307,623</u>	<u>\$(206)</u>	<u>\$ 4,579,283</u>
REVENUES TOTAL:	<u>\$ 6,231,502</u>	<u>\$ 9,782,760</u>	<u>\$ 9,782,760</u>	<u>\$ 0</u>	<u>\$ 3,551,258</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 930,872</u>	<u>\$ 5,152,675</u>	<u>\$ 5,152,675</u>	<u>\$ 0</u>	<u>\$ 4,221,803</u>
Subtotal:	\$ 930,872	\$ 5,152,675	\$ 5,152,675	\$ 0	\$ 4,221,803
<u>Reserves - Debt</u>	<u>\$ 5,300,630</u>	<u>\$ 4,630,085</u>	<u>\$ 4,630,085</u>	<u>\$ 0</u>	<u>\$(670,545)</u>
EXPENDITURES TOTAL:	<u>\$ 6,231,502</u>	<u>\$ 9,782,760</u>	<u>\$ 9,782,760</u>	<u>\$ 0</u>	<u>\$ 3,551,258</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	3,940,000	3,940,000
5720000 - Interest	0	930,872	930,872	930,871	1,212,375	281,503
5730000 - Other Debt Service Costs	0	0	0	0	300	300
5731000 - Debt Issuance Costs	90,950	0	0	0	0	0
Debt Service:	\$90,950	\$930,872	\$930,872	\$930,871	\$5,152,675	\$4,221,803
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,572,290	4,572,290	0	4,630,085	57,795
5990034 - Bond Reserves - Other	0	728,340	737,913	0	0	-728,340
Reserves - Debt:	\$0	\$5,300,630	\$5,310,203	\$0	\$4,630,085	-\$670,545
TOTAL EXPENDITURES:	\$90,950	\$6,231,502	\$6,241,075	\$930,871	\$9,782,760	\$3,551,258

CAPITAL FUNDS

Fund- Fund Title	Page
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FUND 306 – LOCAL INFRASTRUCTURE SALES SURTAX FUND

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax (which is shared with the School District and 2 Cities) levied for the County's infrastructure needs.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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 FY24.

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

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Other Taxes	\$ 34,179,824	\$ 46,259,658	\$ 46,259,658	\$ 0	\$ 12,079,834
Miscellaneous Revenues	\$ 287,039	\$ 0	\$ 0	\$ 0	\$(287,039)
<u>Less 5% Statutory Reduction</u>	<u>\$(1,723,343)</u>	<u>\$(2,312,983)</u>	<u>\$(2,312,983)</u>	<u>\$ 0</u>	<u>\$(589,640)</u>
Subtotal:	\$ 32,743,520	\$ 43,946,675	\$ 43,946,675	\$ 0	\$ 11,203,155
Other Sources	\$ 4,518,336	\$ 3,017,939	\$ 7,168,326	\$ 4,150,387	\$ 2,649,990
<u>Fund Balance</u>	<u>\$ 84,213,231</u>	<u>\$ 27,148,995</u>	<u>\$ 107,441,118</u>	<u>\$ 80,292,123</u>	<u>\$ 23,227,887</u>
REVENUES TOTAL:	<u>\$ 121,475,087</u>	<u>\$ 74,113,609</u>	<u>\$ 158,556,119</u>	<u>\$ 84,442,510</u>	<u>\$ 37,081,032</u>
EXPENDITURES:					
Capital Outlay	\$ 65,856,188	\$ 20,360,009	\$ 104,802,519	\$ 84,442,510	\$ 38,946,331
<u>Debt Service</u>	<u>\$ 2,054,929</u>	<u>\$ 2,656,802</u>	<u>\$ 2,656,802</u>	<u>\$ 0</u>	<u>\$ 601,873</u>
Subtotal:	\$ 67,911,117	\$ 23,016,811	\$ 107,459,321	\$ 84,442,510	\$ 39,548,204
Transfers Out	\$ 15,125,246	\$ 14,565,557	\$ 14,565,557	\$ 0	\$(559,689)
Reserves - Debt	\$ 672,101	\$ 1,328,402	\$ 1,328,402	\$ 0	\$ 656,301
Reserves - Capital	\$ 26,566,623	\$ 15,000,000	\$ 15,000,000	\$ 0	\$(11,566,623)
<u>Reserves - Assigned</u>	<u>\$ 11,200,000</u>	<u>\$ 20,202,839</u>	<u>\$ 20,202,839</u>	<u>\$ 0</u>	<u>\$ 9,002,839</u>
EXPENDITURES TOTAL:	<u>\$ 121,475,087</u>	<u>\$ 74,113,609</u>	<u>\$ 158,556,119</u>	<u>\$ 84,442,510</u>	<u>\$ 37,081,032</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SALES TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,862,554	65,856,188	98,279,987	10,133,961	104,802,519	38,946,331
Capital Outlay:	\$6,862,554	\$65,856,188	\$98,279,987	\$10,133,961	\$104,802,519	\$38,946,331
Debt Service:						
5710000 - Principal	2,450,512	2,016,780	2,016,780	1,535,054	2,513,870	497,090
5710003 - Principal- Capital Lease	991,383	0	0	0	0	0
5720000 - Interest	68,248	38,149	38,149	28,716	142,932	104,783
5720003 - Interest - Capital Lease	26,272	0	0	0	0	0
Debt Service:	\$3,536,415	\$2,054,929	\$2,054,929	\$1,563,770	\$2,656,802	\$601,873
Transfers Out:						
5910001 - Tran Out-general Fund	195,145	162,743	162,743	162,743	269,815	107,072
5910239 - Tran Out - 239 Refunding Bond Seri	3,770,673	300	300	300	0	-300
5910241 - Tran Out Infrastructure Sales Surtax	5,195,520	5,165,898	5,180,091	5,180,091	5,193,730	27,832
5910242 - Transfers Out Fund 242	1,321,327	1,319,209	1,321,902	1,321,902	1,328,399	9,190
5910244 - Tran Out Fund 244	501,794	4,635,717	4,635,717	4,635,717	4,633,173	-2,544
5910248 - Tran Out - 248	1,523,640	761,821	761,821	761,821	0	-761,821
5910249 - Tran Out-Fund 249	3,128,222	3,079,558	3,085,973	3,085,973	3,140,440	60,882
Transfers Out:	\$15,636,321	\$15,125,246	\$15,148,547	\$15,148,547	\$14,565,557	-\$559,689
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	672,101	672,101	0	1,328,402	656,301
Reserves - Debt:	\$0	\$672,101	\$672,101	\$0	\$1,328,402	\$656,301
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	26,566,623	10,128,574	0	15,000,000	-11,566,623
Reserves - Capital:	\$0	\$26,566,623	\$10,128,574	\$0	\$15,000,000	-\$11,566,623
Reserves - Assigned:						
5990060 - Reserves Assigned	0	11,200,000	0	0	20,202,839	9,002,839
Reserves - Assigned:	\$0	\$11,200,000	\$0	\$0	\$20,202,839	\$9,002,839
TOTAL EXPENDITURES:	\$26,035,290	\$121,475,087	\$126,284,138	\$26,846,278	\$158,556,119	\$37,081,032

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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

- **Reserves Assigned decreased to fund future projects**

REVENUES

This is not a revenue generating Fund; funding is transferred in from other County sources to support capital projects. Revenue anticipated for FY24 is Fund Balance, as well as a Transfer In from the General Fund and from Fund 401.

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

- **Transfers In decreased to fund future transportation projects**

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

315-GEN CAP OUTLAY FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Transfers In	\$ 13,000,000	\$ 26,532,973	\$ 18,870,285	\$(7,662,688)	\$ 5,870,285
Fund Balance	\$ 71,330,507	\$ 30,642,740	\$ 86,428,300	\$ 55,785,560	\$ 15,097,793
REVENUES TOTAL:	\$ 84,330,507	\$ 57,175,713	\$ 105,298,585	\$ 48,122,872	\$ 20,968,078
EXPENDITURES:					
Capital Outlay	\$ 51,524,292	\$ 8,499,621	\$ 93,270,181	\$ 84,770,560	\$ 41,745,889
Subtotal:	\$ 51,524,292	\$ 8,499,621	\$ 93,270,181	\$ 84,770,560	\$ 41,745,889
Reserves - Assigned	\$ 32,806,215	\$ 48,676,092	\$ 12,028,404	\$(36,647,688)	\$(20,777,811)
EXPENDITURES TOTAL:	\$ 84,330,507	\$ 57,175,713	\$ 105,298,585	\$ 48,122,872	\$ 20,968,078

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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-GEN CAP OUTLAY FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	3,568,697	51,524,292	77,292,790	4,406,973	93,270,181	41,745,889
Capital Outlay:	\$3,568,697	\$51,524,292	\$77,292,790	\$4,406,973	\$93,270,181	\$41,745,889
Transfers Out:						
5910001 - Tran Out-general Fund	37,033	0	0	0	0	0
5910401 - Tran Out-solid Waste	4,577	0	0	0	0	0
Transfers Out:	\$41,610	\$0	\$0	\$0	\$0	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	32,806,215	11,857,455	0	12,028,404	-20,777,811
Reserves - Assigned:	\$0	\$32,806,215	\$11,857,455	\$0	\$12,028,404	-\$20,777,811
TOTAL EXPENDITURES:	\$3,610,307	\$84,330,507	\$89,150,245	\$4,406,973	\$105,298,585	\$20,968,078

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This Fund was created in FY15 to capture those 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.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Intergovernmental Revenue	\$ 27,759,630	\$ 0	\$ 153,960,162	\$ 153,960,162	\$ 126,200,532
Miscellaneous Revenues	\$ 13,300,100	\$ 0	\$ 29,661,261	\$ 29,661,261	\$ 16,361,161
Less 5% Statutory Reduction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 41,059,730	\$ 0	\$ 183,621,423	\$ 183,621,423	\$ 142,561,693
Other Sources	\$ 5,860,901	\$ 0	\$ 5,857,164	\$ 5,857,164	\$(3,737)
Fund Balance	\$ 323,547	\$ 0	\$ 370,703	\$ 370,703	\$ 47,156
REVENUES TOTAL:	\$ 47,244,178	\$ 0	\$ 189,849,290	\$ 189,849,290	\$ 142,605,112
EXPENDITURES:					
Capital Outlay	\$ 47,244,178	\$ 0	\$ 189,849,290	\$ 189,849,290	\$ 142,605,112
Subtotal:	\$ 47,244,178	\$ 0	\$ 189,849,290	\$ 189,849,290	\$ 142,605,112
EXPENDITURES TOTAL:	\$ 47,244,178	\$ 0	\$ 189,849,290	\$ 189,849,290	\$ 142,605,112

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,210,268	47,244,178	202,254,939	3,298,229	189,849,290	142,605,112
Capital Outlay:	\$2,210,268	\$47,244,178	\$202,254,939	\$3,298,229	\$189,849,290	\$142,605,112
Grants and Aids:						
5820000 - Aids To Private Organization	68,854,996	0	0	0	0	0
Grants and Aids:	\$68,854,996	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$71,065,264	\$47,244,178	\$202,254,939	\$3,298,229	\$189,849,290	\$142,605,112

FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was created in FY15 with the bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Florida Advanced Manufacturing Research Facility (FAMRC) project - the Center for Neovation.

REVENUES

This Fund is expected to close in FY23.

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

329 - SALES TAX REVENUE BONDS SERIES 2015A					
	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
<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 (FY23 Tentative - FY23 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.

329-SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910211 - Tran Out Sales Tax Rev 2015A	0	0	610,628	610,628	0	0
Transfers Out:	\$0	\$0	\$610,628	\$610,628	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$0	\$610,628	\$610,628	\$0	\$0

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department, and to manage Fire Capital Projects.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

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 Transfers In from the Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), 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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Transfers In	\$ 19,243,274	\$ 3,736,864	\$ 5,200,552	\$ 1,463,688	\$(14,042,722)
Other Sources	\$ 5,419,651	\$ 3,494,890	\$ 3,494,890	\$ 0	\$(1,924,761)
Fund Balance	\$ 35,524,010	\$ 11,361,146	\$ 47,109,864	\$ 35,748,718	\$ 11,585,854
REVENUES TOTAL:	\$ 60,186,935	\$ 18,592,900	\$ 55,805,306	\$ 37,212,406	\$(4,381,629)
EXPENDITURES:					
Capital Outlay	\$ 43,543,743	\$ 17,926,701	\$ 53,675,419	\$ 35,748,718	\$ 10,131,676
Subtotal:	\$ 43,543,743	\$ 17,926,701	\$ 53,675,419	\$ 35,748,718	\$ 10,131,676
Transfers Out	\$ 115,703	\$ 404,200	\$ 404,200	\$ 0	\$ 288,497
Reserves - Capital	\$ 16,527,489	\$ 261,999	\$ 1,725,687	\$ 1,463,688	\$(14,801,802)
EXPENDITURES TOTAL:	\$ 60,186,935	\$ 18,592,900	\$ 55,805,306	\$ 37,212,406	\$(4,381,629)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	0	357,977	0	0	0
5650000 - Construction In Progress	7,933,658	43,543,743	43,926,962	8,321,018	53,675,419	10,131,676
Capital Outlay:	\$7,933,658	\$43,543,743	\$44,284,939	\$8,321,018	\$53,675,419	\$10,131,676
Transfers Out:						
5910001 - Tran Out-general Fund	274,633	115,703	115,703	115,703	404,200	288,497
Transfers Out:	\$274,633	\$115,703	\$115,703	\$115,703	\$404,200	\$288,497
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	16,527,489	11,083,522	0	1,725,687	-14,801,802
Reserves - Capital:	\$0	\$16,527,489	\$11,083,522	\$0	\$1,725,687	-\$14,801,802
TOTAL EXPENDITURES:	\$8,208,291	\$60,186,935	\$55,484,164	\$8,436,721	\$55,805,306	-\$4,381,629

FUND 332 – PUBLIC IMP REV BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity. Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

REVENUES

Revenue anticipated for FY24 is Fund Balance.

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

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Fund Balance	\$ 1,774,320	\$ 1,893,488	\$ 2,999,560	\$ 1,106,072	\$ 1,225,240
REVENUES TOTAL:	\$ 1,774,320	\$ 1,893,488	\$ 2,999,560	\$ 1,106,072	\$ 1,225,240
EXPENDITURES:					
Capital Outlay	\$ 1,774,320	\$ 1,132,999	\$ 2,239,071	\$ 1,106,072	\$ 464,751
Subtotal:	\$ 1,774,320	\$ 1,132,999	\$ 2,239,071	\$ 1,106,072	\$ 464,751
Reserves - Operating	\$ 0	\$ 760,489	\$ 760,489	\$ 0	\$ 760,489
EXPENDITURES TOTAL:	\$ 1,774,320	\$ 1,893,488	\$ 2,999,560	\$ 1,106,072	\$ 1,225,240

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5480005 - Other Contractual Obligations	0	0	600,000	0	0	0
Operating Expenses:	\$0	\$0	\$600,000	\$0	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	0	1,774,320	1,832,999	-92,696	2,239,071	464,751
Capital Outlay:	\$0	\$1,774,320	\$1,832,999	-\$92,696	\$2,239,071	\$464,751
Reserves - Operating:						
5990050 - Res For Other - Undesignated	0	0	760,489	0	760,489	760,489
Reserves - Operating:	\$0	\$0	\$760,489	\$0	\$760,489	\$760,489
TOTAL EXPENDITURES:	\$0	\$1,774,320	\$3,193,488	-\$92,696	\$2,999,560	\$1,225,240

FUND 333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND

TRENDS & ISSUES

<p>This Fund was established in FY20 by Resolution 18-153R as a result of the refunding of the Capital Improvement Revenue Bonds, Series 2009 (Fund 236). As a result, the Fund's bond reserve requirement was released, allowing for the appropriation of capital projects. The County expects to spend all of the Original Proceeds of the Series 2019 Bond deposited in the Construction Fund and any investment proceeds related thereto on or before October 2nd, 2022.</p>

REVENUES

<p>This Fund is closed.</p>

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

333 - CAPITAL IMPROVEMENT REVENUE BONDS CONSTRUCTION FUND

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
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 (FY23 Tentative - FY23 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.

333-CAPITAL IMPROVEMENT REVENUE BONDS CONSTRUCTION FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910249 - Tran Out-Fund 249	3,853	0	0	0	0	0
Transfers Out:	\$3,853	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,853	\$0	\$0	\$0	\$0	\$0

FUND 334 – TRANSPORTATION IMP CONSTRUCTION FUND

TRENDS & ISSUES

This Fund was established in FY20 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. Funding for ongoing capital projects has been included in the Tentative Budget as noted in the Countywide Memorandum.

REVENUES

This Fund's primary revenue source is Fund Balance from Bond Proceeds.

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

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Fund Balance	\$ 174,588,358	\$ 437,193	\$ 145,491,638	\$ 145,054,445	\$(29,096,720)
REVENUES TOTAL:	\$ 174,588,358	\$ 437,193	\$ 145,491,638	\$ 145,054,445	\$(29,096,720)
EXPENDITURES:					
Capital Outlay	\$ 168,292,894	\$ 0	\$ 145,054,445	\$ 145,054,445	\$(23,238,449)
Subtotal:	\$ 168,292,894	\$ 0	\$ 145,054,445	\$ 145,054,445	\$(23,238,449)
Reserves - Capital	\$ 6,295,464	\$ 437,193	\$ 437,193	\$ 0	\$(5,858,271)
EXPENDITURES TOTAL:	\$ 174,588,358	\$ 437,193	\$ 145,491,638	\$ 145,054,445	\$(29,096,720)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	18,680,919	168,292,894	171,979,033	27,471,352	145,054,445	-23,238,449
Capital Outlay:	\$18,680,919	\$168,292,894	\$171,979,033	\$27,471,352	\$145,054,445	-\$23,238,449
Reserves - Operating:						
5990050 - Res For Other - Undesignated	0	0	437,193	0	0	0
Reserves - Operating:	\$0	\$0	\$437,193	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	6,295,464	0	0	437,193	-5,858,271
Reserves - Capital:	\$0	\$6,295,464	\$0	\$0	\$437,193	-\$5,858,271
TOTAL EXPENDITURES:	\$18,680,919	\$174,588,358	\$172,416,226	\$27,471,352	\$145,491,638	-\$29,096,720

ENTERPRISE FUNDS

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FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates from rates that are established by the County to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund is used to account for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills.

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

- **Operating Expenditures were adjusted for Other Contractual Services to match the changes to the Special Assessment in accordance with the curbside collection agreement**
- **Transfers Out was adjusted for this Fund's share of the Partin Settlement Assemblage project**
- **Reserves Operating and Reserves Capital were adjusted in accordance with Policy. Reserves Restricted was reduced to reflect the additional funds required to support the Solid Waste program due to the buydown**

REVENUES

The major revenue source for this Fund comes from Special Assessments. Staff is proposing to utilize fifty percent of the remaining funding restricted to the Special Assessments program for the second year buy down of the increase of the curbside collection program as a result of the change in the consumer price index. 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 Lease Proceeds, 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**
- **Other Sources were revised to account for lease proceeds for vehicle replacement**

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

401-SOLID WASTE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Permits, Fees & Special Assessments	\$ 32,102,380	\$ 36,425,562	\$ 36,000,292	\$(425,270)	\$ 3,897,912
Charges For Services	\$ 4,227,242	\$ 3,521,660	\$ 3,521,660	\$ 0	\$(705,582)
Miscellaneous Revenues	\$ 276,891	\$ 23,994	\$ 23,994	\$ 0	\$(252,897)
Less 5% Statutory Reduction	\$(1,830,326)	\$(1,998,561)	\$(1,977,298)	\$ 21,263	\$(146,972)
Subtotal:	\$ 34,776,187	\$ 37,972,655	\$ 37,568,648	\$(404,007)	\$ 2,792,461
Other Sources	\$ 39,091	\$ 300,000	\$ 541,000	\$ 241,000	\$ 501,909
Fund Balance	\$ 47,855,240	\$ 44,143,729	\$ 44,243,729	\$ 100,000	\$(3,611,511)
REVENUES TOTAL:	\$ 82,670,518	\$ 82,416,384	\$ 82,353,377	\$(63,007)	\$(317,141)
EXPENDITURES:					
Personnel Services	\$ 1,727,692	\$ 1,814,485	\$ 1,808,156	\$(6,329)	\$ 80,464
Operating Expenses	\$ 27,699,706	\$ 30,420,290	\$ 29,994,643	\$(425,647)	\$ 2,294,937
Capital Outlay	\$ 395,091	\$ 325,000	\$ 666,000	\$ 341,000	\$ 270,909
Debt Service	\$ 24,444	\$ 86,020	\$ 86,020	\$ 0	\$ 61,576
Subtotal:	\$ 29,846,933	\$ 32,645,795	\$ 32,554,819	\$(90,976)	\$ 2,707,886
Transfers Out	\$ 9,130,903	\$ 1,195,517	\$ 1,280,517	\$ 85,000	\$(7,850,386)
Reserves - Operating	\$ 11,049,457	\$ 8,851,794	\$ 8,820,235	\$(31,559)	\$(2,229,222)
Reserves - Debt	\$ 12,222	\$ 43,010	\$ 43,010	\$ 0	\$ 30,788
Reserves - Capital	\$ 11,434,347	\$ 19,627,287	\$ 20,717,441	\$ 1,090,154	\$ 9,283,094
Reserves - Assigned	\$ 18,630,981	\$ 16,759,346	\$ 16,759,346	\$ 0	\$(1,871,635)
Reserves - Restricted	\$ 2,565,675	\$ 3,293,635	\$ 2,178,009	\$(1,115,626)	\$(387,666)
EXPENDITURES TOTAL:	\$ 82,670,518	\$ 82,416,384	\$ 82,353,377	\$(63,007)	\$(317,141)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	867,184	1,133,851	1,081,899	727,395	1,169,716	35,865
5120002 - Disaster Relief	4,800	0	0	24,170	0	0
5122000 - Car Allowance	114	0	0	229	0	0
5126000 - Other Salary	30,075	0	0	0	0	0
5130001 - Vacancy Factor	0	-19,713	-19,713	0	-20,568	-855
5140000 - Overtime	4,519	5,500	5,500	1,823	5,500	0
5140003 - Overtime- Disaster Relief	516	0	0	516	0	0
5160000 - Compensated Annual Leave	40,366	0	0	37,524	0	0
5160010 - Compensated Ann Leave Payoff	29,388	0	0	8,874	0	0
5160020 - Compensated Admin Leave	638	0	0	734	0	0
5170000 - Compensated Sick Leave	20,121	0	0	27,179	0	0
5170010 - Compensated Sick Leave Payoff	17,070	0	0	10,209	0	0
5210000 - Fica Taxes	73,446	86,169	86,169	61,290	89,902	3,733
5220000 - Retirement Contributions	122,013	148,100	148,100	110,764	172,001	23,901
5221000 - Opeb Gasb 45	-105,901	0	0	0	0	0
5230000 - Health Insurance	256,194	313,837	313,837	207,438	331,271	17,434
5231000 - Life Insurance	929	1,143	1,143	859	1,193	50
5232000 - Dental Insurance	6,093	7,427	7,427	5,193	7,644	217
5233000 - Lt Disability Insurance	1,468	1,799	1,799	1,302	1,878	79
5233100 - St Disability Insurance	2,611	3,198	3,198	1,919	3,321	123
5240000 - Workers' Compensation	47,200	46,381	46,381	33,773	46,298	-83
Personnel Services:	\$1,418,845	\$1,727,692	\$1,675,740	\$1,261,191	\$1,808,156	\$80,464
Operating Expenses:						
5310000 - Professional Services	17,321	189,995	347,190	68,741	189,995	0
5310006 - Legal Fees	2,250	0	0	788	0	0
5312000 - Tax Collector Fees	478,262	571,955	571,955	520,834	632,966	61,011
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	23,409,179	26,442,654	26,442,654	20,489,691	28,648,180	2,205,526
5342000 - Landfill LT Care and Closure	222,986	603,000	603,000	160,426	603,000	0
5342001 - Landfill LT-CONTRA ACCT	-222,986	-603,000	-603,000	0	-603,000	0
5400000 - Travel And Per Diem	0	6,615	6,615	0	6,615	0
5410000 - Communications	5,979	8,116	8,116	5,077	8,252	136
5420000 - Freight & Postage Services	543	1,950	1,950	148	1,950	0
5430000 - Utility Services	9,310	7,500	7,500	6,837	7,500	0
5440000 - Rentals And Leases	3,267	8,200	8,200	2,784	8,200	0
5450000 - Insurance	12,112	30,400	30,400	30,400	18,603	-11,797
5460000 - Repair & Maintenance Svcs	22,337	60,500	60,500	47,707	56,488	-4,012
5460010 - Repairs & Maint Software	0	0	0	0	2,000	2,000
5462000 - Rep & Maint-automotive	90,647	69,031	69,031	35,139	41,908	-27,123
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	30,600	30,600
5470000 - Printing And Binding	854	5,000	5,000	1,985	5,000	0
5480000 - Promotional Activities	2,313	8,000	8,000	0	5,000	-3,000
5490000 - Oth Current Chgs & Obligations	-400,857	38,275	38,275	0	38,275	0
5490011 - Cash over/shorts	45	0	0	12	0	0
5490500 - Reimbursement Of Py Revenue	32,606	0	0	-200	0	0
5490501 - OH-Workers' Compensation	4,738	7,083	7,083	7,083	7,876	793
5490502 - OH-Property & Liability Insurance	1,979	2,699	2,699	2,699	1,702	-997
5490503 - OH-Dental Insurance	1,679	1,818	1,818	1,818	1,887	69

401-SOLID WASTE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	5,290	7,595	7,595	7,595	6,709	-886
5490505 – OH-Life/AD&D, STD, LTD	1,106	1,352	1,352	1,352	1,537	185
5490509 - OH-Fleet Oversight	4,264	4,656	4,656	4,656	3,584	-1,072
5490510 - OH-Fleet Maint	0	27,469	27,469	27,469	58,378	30,909
5490511 - OH-Fleet Fuel	9,256	0	0	0	7,434	7,434
5511000 - Office Supplies	1,987	3,350	3,350	1,811	4,250	900
5512000 - Office Equipment	780	0	0	798	0	0
5520000 - Operating Supplies	22,644	49,197	49,197	13,564	46,267	-2,930
5520020 - Computer Hardware, Non-Capital	0	10,197	10,197	2,120	6,806	-3,391
5521000 - Gas & Oil	57,206	61,731	61,731	34,824	72,563	10,832
5524500 - Cleaning Supplies	12	0	0	0	0	0
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Memberships	878	1,265	1,265	150	1,015	-250
5550000 - Training	0	5,150	5,150	0	5,150	0
5590000 - Depreciation	135,243	67,003	67,003	0	67,003	0
Operating Expenses:	\$23,933,229	\$27,699,706	\$27,856,901	\$21,476,308	\$29,994,643	\$2,294,937
Capital Outlay:						
5620000 - Buildings	0	15,000	15,000	0	0	-15,000
5640000 - Machinery & Equipment	0	0	0	0	25,000	25,000
5640100 - Vehicles	0	39,091	41,043	41,043	0	-39,091
5650000 - Construction In Progress	0	341,000	341,000	0	641,000	300,000
Capital Outlay:	\$0	\$395,091	\$397,043	\$41,043	\$666,000	\$270,909
Debt Service:						
5710000 - Principal	0	23,069	23,069	0	75,792	52,723
5720000 - Interest	1,777	1,375	1,375	1,374	10,228	8,853
Debt Service:	\$1,777	\$24,444	\$24,444	\$1,374	\$86,020	\$61,576
Transfers Out:						
5910001 - Tran Out-general Fund	676,638	1,107,165	1,107,165	1,107,165	1,171,190	64,025
5910158 - Tran Out-intergov Radio Commun	22,924	23,738	23,738	23,738	24,327	589
5910315 - Tran Out-General Capital Outlay Ful	0	8,000,000	10,523,850	10,523,850	85,000	-7,915,000
5910510 - Tran Out Fleet	5,537	0	812	812	0	0
5910511 - Tran Out Fleet Fuel F511	120,000	0	0	0	0	0
Transfers Out:	\$825,099	\$9,130,903	\$11,655,565	\$11,655,565	\$1,280,517	-\$7,850,386
Reserves - Operating:						
5990010 - Reserve For Cash	0	6,426,383	7,713,037	0	5,512,647	-913,736
5990020 - Reserve For Contingency	0	4,623,074	4,627,010	0	3,307,588	-1,315,486
Reserves - Operating:	\$0	\$11,049,457	\$12,340,047	\$0	\$8,820,235	-\$2,229,222
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	12,222	12,222	0	43,010	30,788
Reserves - Debt:	\$0	\$12,222	\$12,222	\$0	\$43,010	\$30,788
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,434,347	15,704,562	0	20,717,441	9,283,094
Reserves - Capital:	\$0	\$11,434,347	\$15,704,562	\$0	\$20,717,441	\$9,283,094
Reserves - Assigned:						

401-SOLID WASTE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	11,624,488	9,752,853	0	9,752,853	-1,871,635
5990060 - Reserves Assigned	0	7,006,493	7,006,493	0	7,006,493	0
Reserves - Assigned:	\$0	\$18,630,981	\$16,759,346	\$0	\$16,759,346	-\$1,871,635
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,565,675	3,293,635	0	2,178,009	-387,666
Reserves - Restricted:	\$0	\$2,565,675	\$3,293,635	\$0	\$2,178,009	-\$387,666
TOTAL EXPENDITURES:	\$26,178,950	\$82,670,518	\$89,719,505	\$34,435,481	\$82,353,377	-\$317,141

FUND 407 – OSCEOLA PARKWAY

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, as well as Tolls from roadways.

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

407-OSCEOLA PARKWAY SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 14,949,148	\$ 17,189,230	\$ 17,189,230	\$ 0	\$ 2,240,082
Miscellaneous Revenues	\$ 87,630	\$ 0	\$ 0	\$ 0	\$(87,630)
Less 5% Statutory Reduction	\$(751,839)	\$(859,462)	\$(859,462)	\$ 0	\$(107,623)
Subtotal:	\$ 14,284,939	\$ 16,329,768	\$ 16,329,768	\$ 0	\$ 2,044,829
Fund Balance	\$ 45,742,403	\$ 34,734,831	\$ 37,547,580	\$ 2,812,749	\$(8,194,823)
REVENUES TOTAL:	\$ 60,027,342	\$ 51,064,599	\$ 53,877,348	\$ 2,812,749	\$(6,149,994)
EXPENDITURES:					
Personnel Services	\$ 220,814	\$ 284,404	\$ 286,221	\$ 1,817	\$ 65,407
Operating Expenses	\$ 5,893,659	\$ 3,379,407	\$ 3,379,495	\$ 88	\$(2,514,164)
Capital Outlay	\$ 9,192,620	\$ 0	\$ 2,812,749	\$ 2,812,749	\$(6,379,871)
Debt Service	\$ 9,215,050	\$ 9,215,050	\$ 9,215,050	\$ 0	\$ 0
Subtotal:	\$ 24,522,143	\$ 12,878,861	\$ 15,693,515	\$ 2,814,654	\$(8,828,628)
Transfers Out	\$ 111,737	\$ 127,961	\$ 127,961	\$ 0	\$ 16,224
Reserves - Operating	\$ 1,660,323	\$ 1,011,140	\$ 1,009,235	\$(1,905)	\$(651,088)
Reserves - Debt	\$ 23,680,905	\$ 23,711,059	\$ 23,711,059	\$ 0	\$ 30,154
Reserves - Capital	\$ 0	\$ 12,028,395	\$ 12,028,395	\$ 0	\$ 12,028,395
Reserves - Restricted	\$ 1,305,500	\$ 1,307,183	\$ 1,307,183	\$ 0	\$ 1,683
Reserves - Stability	\$ 8,746,734	\$ 0	\$ 0	\$ 0	\$(8,746,734)
EXPENDITURES TOTAL:	\$ 60,027,342	\$ 51,064,599	\$ 53,877,348	\$ 2,812,749	\$(6,149,994)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	123,911	142,874	156,597	106,032	182,085	39,211
5120002 - Disaster Relief	1,453	0	0	2,028	0	0
5122000 - Car Allowance	665	0	0	605	0	0
5126000 - Other Salary	1,925	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,502	-2,502	0	-3,187	-685
5140000 - Overtime	460	50	50	1,377	50	0
5140003 - Overtime- Disaster Relief	629	0	0	939	0	0
5160000 - Compensated Annual Leave	7,107	0	0	5,026	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,925	0	0
5160020 - Compensated Admin Leave	1,216	0	0	1,624	0	0
5170000 - Compensated Sick Leave	565	0	0	2,653	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	950	0	0
5210000 - Fica Taxes	9,641	10,934	11,984	8,843	13,933	2,999
5220000 - Retirement Contributions	26,457	22,261	23,895	26,159	39,154	16,893
5221000 - Opeb Gasb 45	-6,362	15,000	15,000	0	15,000	0
5230000 - Health Insurance	23,664	28,144	31,455	22,486	34,619	6,475
5231000 - Life Insurance	132	146	160	123	186	40
5232000 - Dental Insurance	492	525	573	397	653	128
5233000 - Lt Disability Insurance	208	228	250	186	287	59
5233100 - St Disability Insurance	340	374	414	250	470	96
5240000 - Workers' Compensation	3,029	2,780	2,802	2,571	2,971	191
Personnel Services:	\$195,533	\$220,814	\$240,678	\$185,174	\$286,221	\$65,407
Operating Expenses:						
5310000 - Professional Services	61,084	200,000	200,000	79,544	200,000	0
5340000 - Other Contractual Services	1,876,518	2,412,082	2,412,082	1,518,255	315,550	-2,096,532
5340001 - Miscellaneous Contractual Svcs	15,192	13,000	13,000	17,279	13,000	0
5340008 - Other Contractual Svc- Auction	168	0	0	0	0	0
5410000 - Communications	167,225	506,337	357,187	19,046	23,985	-482,352
5420000 - Freight & Postage Services	0	0	0	375	0	0
5430000 - Utility Services	71,609	63,900	63,900	61,956	63,900	0
5440000 - Rentals And Leases	465	0	0	0	0	0
5450000 - Insurance	601	785	785	785	854	69
5460000 - Repair & Maintenance Svcs	487,271	756,921	756,921	414,599	821,421	64,500
5460008 - R&M Parking re-paving	3,126	0	0	0	0	0
5470000 - Printing And Binding	0	0	0	5,600	0	0
5490000 - Oth Current Chgs & Obligations	0	5,060	5,060	0	5,000	-60
5490501 - OH-Workers' Compensation	380	547	547	547	695	148
5490502 - OH-Property & Liability Insurance	98	70	70	70	78	8
5490503 - OH-Dental Insurance	135	142	142	142	164	22
5490504 - OH-Health Insurance	423	586	586	586	591	5
5490505 - OH-Life/AD&D, STD, LTD	88	106	106	106	134	28
5511000 - Office Supplies	0	250	250	250	250	0
5512000 - Office Equipment	733	0	0	0	0	0
5520000 - Operating Supplies	48	0	0	0	0	0
5521000 - Gas & Oil	0	3,000	3,000	0	3,000	0
5524500 - Cleaning Supplies	158	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	2,500	2,500	2,500	2,500	2,500	0
5590000 - Depreciation	1,925,895	1,928,373	1,928,373	0	1,928,373	0

407 - OSCEOLA PARKWAY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$4,613,716	\$5,893,659	\$5,744,509	\$2,121,641	\$3,379,495	-\$2,514,164
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	149,150	0	0	0
5650000 - Construction In Progress	0	9,192,620	9,450,135	6,678,845	2,812,749	-6,379,871
Capital Outlay:	\$0	\$9,192,620	\$9,599,285	\$6,678,845	\$2,812,749	-\$6,379,871
Debt Service:						
5710000 - Principal	0	1,940,000	1,940,000	0	1,940,000	0
5720000 - Interest	6,542,684	7,273,550	7,273,550	7,273,550	7,273,550	0
5730000 - Other Debt Service Costs	1,500	1,500	1,500	1,500	1,500	0
Debt Service:	\$6,544,184	\$9,215,050	\$9,215,050	\$7,275,050	\$9,215,050	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	107,817	111,737	111,737	111,737	127,961	16,224
Transfers Out:	\$107,817	\$111,737	\$111,737	\$111,737	\$127,961	\$16,224
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,037,702	1,037,702	0	632,280	-405,422
5990020 - Reserve For Contingency	0	622,621	225,941	0	376,955	-245,666
Reserves - Operating:	\$0	\$1,660,323	\$1,263,643	\$0	\$1,009,235	-\$651,088
Reserves - Debt:						
5990030 - Reserve for Debt	0	23,680,905	23,711,059	0	23,711,059	30,154
Reserves - Debt:	\$0	\$23,680,905	\$23,711,059	\$0	\$23,711,059	\$30,154
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	12,028,395	12,028,395
Reserves - Capital:	\$0	\$0	\$0	\$0	\$12,028,395	\$12,028,395
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,305,500	1,307,183	0	1,307,183	1,683
Reserves - Restricted:	\$0	\$1,305,500	\$1,307,183	\$0	\$1,307,183	\$1,683
Reserves - Stability:						
5990080 - Reserve For Stability	0	8,746,734	11,473,884	0	0	-8,746,734
Reserves - Stability:	\$0	\$8,746,734	\$11,473,884	\$0	\$0	-\$8,746,734
TOTAL EXPENDITURES:	\$11,461,250	\$60,027,342	\$62,667,028	\$16,372,446	\$53,877,348	-\$6,149,994

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.

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 workers' compensation insurance rates to countywide departments. The FY24 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

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

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program as well as to meet the required Reserve levels for the actuarial report**

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

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 3,984,065	\$ 3,803,680	\$ 3,960,888	\$ 157,208	\$(23,177)
Subtotal:	\$ 3,984,065	\$ 3,803,680	\$ 3,960,888	\$ 157,208	\$(23,177)
Fund Balance	\$ 4,805,723	\$ 4,724,891	\$ 4,079,215	\$(645,676)	\$(726,508)
REVENUES TOTAL:	\$ 8,789,788	\$ 8,528,571	\$ 8,040,103	\$(488,468)	\$(749,685)
EXPENDITURES:					
Personnel Services	\$ 207,372	\$ 253,125	\$ 253,623	\$ 498	\$ 46,251
Operating Expenses	\$ 3,091,422	\$ 3,460,164	\$ 3,460,170	\$ 6	\$ 368,748
Subtotal:	\$ 3,298,794	\$ 3,713,289	\$ 3,713,793	\$ 504	\$ 414,999
Transfers Out	\$ 61,353	\$ 68,352	\$ 68,352	\$ 0	\$ 6,999
Reserves - Claims	\$ 2,024,410	\$ 1,436,535	\$ 1,940,698	\$ 504,163	\$(83,712)
Reserves - Restricted	\$ 3,405,231	\$ 3,310,395	\$ 2,317,260	\$(993,135)	\$(1,087,971)
EXPENDITURES TOTAL:	\$ 8,789,788	\$ 8,528,571	\$ 8,040,103	\$(488,468)	\$(749,685)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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' COMP INTERNAL SERVICE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	107,242	145,953	145,953	97,670	176,145	30,192
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	1,250	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,555	-2,555	0	-3,084	-529
5140000 - Overtime	39	50	50	33	50	0
5160000 - Compensated Annual Leave	4,408	0	0	2,183	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,706	0	0
5160020 - Compensated Admin Leave	2,023	0	0	1,916	0	0
5170000 - Compensated Sick Leave	2,291	0	0	1,826	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	2,388	0	0
5210000 - Fica Taxes	8,818	11,164	11,164	8,091	13,480	2,316
5220000 - Retirement Contributions	18,937	23,708	23,708	18,434	31,093	7,385
5221000 - Opeb Gasb 45	-4,259	0	0	0	0	0
5230000 - Health Insurance	15,820	27,375	27,375	14,685	33,989	6,614
5231000 - Life Insurance	111	149	149	108	180	31
5232000 - Dental Insurance	485	646	646	439	727	81
5233000 - Lt Disability Insurance	176	233	233	166	282	49
5233100 - St Disability Insurance	313	416	416	243	497	81
5240000 - Workers' Compensation	185	233	233	172	264	31
Personnel Services:	\$157,879	\$207,372	\$207,372	\$150,101	\$253,623	\$46,251
Operating Expenses:						
5310000 - Professional Services	116,300	202,500	202,500	144,155	213,000	10,500
5340000 - Other Contractual Services	14,746	38,494	38,494	16,765	46,900	8,406
5450000 - Insurance	530	894	894	894	958	64
5450001 - Insurance Premium	314,278	383,183	383,183	390,889	450,000	66,817
5450002 - Insurance Admin Fees	25,625	30,000	30,000	34,554	42,000	12,000
5462000 - Rep & Maint-automotive	12	500	500	0	500	0
5490300 - Claims	2,319,000	2,430,823	2,430,823	3,157,272	2,701,726	270,903
5490302 - Adjustment to Claim Liabilitie	1,700,825	0	0	0	0	0
5490502 - OH-Property & Liability Insurance	87	79	79	79	88	9
5490503 - OH-Dental Insurance	118	161	161	161	184	23
5490504 - OH-Health Insurance	374	668	668	668	663	-5
5490505 - OH-Life/AD&D, STD, LTD	78	120	120	120	151	31
5521000 - Gas & Oil	177	1,000	1,000	0	1,000	0
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:	\$4,495,571	\$3,091,422	\$3,091,422	\$3,745,557	\$3,460,170	\$368,748
Transfers Out:						
5910001 - Tran Out-general Fund	52,923	61,353	61,353	61,353	68,352	6,999
Transfers Out:	\$52,923	\$61,353	\$61,353	\$61,353	\$68,352	\$6,999
Reserves - Claims:						
5990053 - Reserve For Claims	0	2,024,410	2,244,547	0	1,940,698	-83,712
Reserves - Claims:	\$0	\$2,024,410	\$2,244,547	\$0	\$1,940,698	-\$83,712
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,405,231	3,405,231	0	2,317,260	-1,087,971

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Restricted:	\$0	\$3,405,231	\$3,405,231	\$0	\$2,317,260	-\$1,087,971
TOTAL EXPENDITURES:	\$4,706,374	\$8,789,788	\$9,009,925	\$3,957,011	\$8,040,103	-\$749,685

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 workers' compensation insurance rates to countywide departments. The FY24 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

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

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program as well as to meet the required Reserve levels for the actuarial report**

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

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 8,257,736	\$ 7,873,526	\$ 8,637,481	\$ 763,955	\$ 379,745
Subtotal:	\$ 8,257,736	\$ 7,873,526	\$ 8,637,481	\$ 763,955	\$ 379,745
Fund Balance	\$ 5,328,126	\$ 6,508,686	\$ 5,696,333	\$(812,353)	\$ 368,207
REVENUES TOTAL:	\$ 13,585,862	\$ 14,382,212	\$ 14,333,814	\$(48,398)	\$ 747,952
EXPENDITURES:					
Personnel Services	\$ 187,352	\$ 231,440	\$ 231,891	\$ 451	\$ 44,539
Operating Expenses	\$ 6,252,826	\$ 7,511,964	\$ 7,512,311	\$ 347	\$ 1,259,485
Subtotal:	\$ 6,440,178	\$ 7,743,404	\$ 7,744,202	\$ 798	\$ 1,304,024
Transfers Out	\$ 57,436	\$ 73,046	\$ 73,046	\$ 0	\$ 15,610
Reserves - Claims	\$ 631,102	\$ 256,873	\$ 207,677	\$(49,196)	\$(423,425)
Reserves - Restricted	\$ 6,457,146	\$ 6,308,889	\$ 6,308,889	\$ 0	\$(148,257)
EXPENDITURES TOTAL:	\$ 13,585,862	\$ 14,382,212	\$ 14,333,814	\$(48,398)	\$ 747,952

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	96,099	132,687	132,687	86,861	162,087	29,400
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	1,375	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,322	-2,322	0	-2,837	-515
5140000 - Overtime	54	50	50	33	50	0
5160000 - Compensated Annual Leave	3,022	0	0	2,080	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,947	0	0
5160020 - Compensated Admin Leave	1,782	0	0	1,569	0	0
5170000 - Compensated Sick Leave	1,814	0	0	1,702	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,646	0	0
5210000 - Fica Taxes	7,817	10,150	10,150	7,188	12,404	2,254
5220000 - Retirement Contributions	13,908	18,332	18,332	13,727	24,869	6,537
5221000 - Opeb Gasb 45	-4,677	0	0	0	0	0
5230000 - Health Insurance	15,492	26,886	26,886	14,261	33,471	6,585
5231000 - Life Insurance	99	134	134	97	166	32
5232000 - Dental Insurance	473	629	629	424	713	84
5233000 - Lt Disability Insurance	157	212	212	148	261	49
5233100 - St Disability Insurance	281	382	382	219	464	82
5240000 - Workers' Compensation	166	212	212	153	243	31
Personnel Services:	\$137,903	\$187,352	\$187,352	\$132,096	\$231,891	\$44,539
Operating Expenses:						
5310000 - Professional Services	163,875	362,500	362,500	179,428	363,000	500
5310006 - Legal Fees	897,847	856,134	856,134	378,290	0	-856,134
5450001 - Insurance Premium	2,683,995	3,390,000	3,390,000	3,076,073	4,412,070	1,022,070
5450003 - Bonded Insurance	545	3,400	3,400	1,020	4,420	1,020
5490000 - Oth Current Chgs & Obligations	24,090	46,000	46,000	21,208	46,000	0
5490300 - Claims	2,492,121	1,589,964	2,285,758	2,438,968	2,681,454	1,091,490
5490302 - Adjustment to Claim Liabilitie	436,367	0	0	0	0	0
5490501 - OH-Workers' Compensation	336	608	608	608	762	154
5490503 - OH-Dental Insurance	120	157	157	157	183	26
5490504 - OH-Health Insurance	373	652	652	652	649	-3
5490505 - OH-Life/AD&D, STD, LTD	77	117	117	117	148	31
5490509 - OH-Fleet Oversight	0	194	194	194	171	-23
5490511 - OH-Fleet Fuel	0	0	0	0	354	354
5540000 - Books,pubs,subs & Memberships	648	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:	\$6,700,395	\$6,252,826	\$6,948,620	\$6,096,714	\$7,512,311	\$1,259,485
Transfers Out:						
5910001 - Tran Out-general Fund	65,320	57,436	57,436	57,436	73,046	15,610
Transfers Out:	\$65,320	\$57,436	\$57,436	\$57,436	\$73,046	\$15,610
Reserves - Claims:						
5990053 - Reserve For Claims	0	631,102	0	0	207,677	-423,425
Reserves - Claims:	\$0	\$631,102	\$0	\$0	\$207,677	-\$423,425
Reserves - Restricted:						
5990070 - Reserves Restricted	0	6,457,146	6,457,146	0	6,308,889	-148,257

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Restricted:	\$0	\$6,457,146	\$6,457,146	\$0	\$6,308,889	-\$148,257
TOTAL EXPENDITURES:	\$6,903,617	\$13,585,862	\$13,650,554	\$6,286,246	\$14,333,814	\$747,952

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Dental Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office administers the self-insured dental insurance program for the County. Dental Rates are increasing 2% for FY24.

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 dental insurance rates to participating Constitutional Offices, BOCC departments, and employee contributions. Also included is Fund Balance.

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

- **Charges For Services were adjusted due to finalized open enrollment and overhead costs for administration of the program which was offset in Reserves per Policy**

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

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 1,314,401	\$ 679,981	\$ 1,327,005	\$ 647,024	\$ 12,604
Subtotal:	\$ 1,314,401	\$ 679,981	\$ 1,327,005	\$ 647,024	\$ 12,604
Fund Balance	\$ 1,149,016	\$ 1,111,834	\$ 1,111,834	\$ 0	\$(37,182)
REVENUES TOTAL:	\$ 2,463,417	\$ 1,791,815	\$ 2,438,839	\$ 647,024	\$(24,578)
EXPENDITURES:					
Personnel Services	\$ 77,435	\$ 83,442	\$ 83,667	\$ 225	\$ 6,232
Operating Expenses	\$ 1,009,064	\$ 1,029,226	\$ 1,029,215	\$(11)	\$ 20,151
Subtotal:	\$ 1,086,499	\$ 1,112,668	\$ 1,112,882	\$ 214	\$ 26,383
Transfers Out	\$ 55,103	\$ 55,886	\$ 55,886	\$ 0	\$ 783
Reserves - Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	\$ 0
Reserves - Claims	\$ 1,273,452	\$ 574,898	\$ 1,221,708	\$ 646,810	\$(51,744)
Reserves - Restricted	\$ 38,363	\$ 38,363	\$ 38,363	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 2,463,417	\$ 1,791,815	\$ 2,438,839	\$ 647,024	\$(24,578)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	47,666	52,760	52,760	43,506	56,378	3,618
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	825	0	0	0	0	0
5130001 - Vacancy Factor	0	-924	-924	0	-987	-63
5140000 - Overtime	39	50	50	33	50	0
5160000 - Compensated Annual Leave	2,064	0	0	1,556	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,067	0	0
5160020 - Compensated Admin Leave	382	0	0	466	0	0
5170000 - Compensated Sick Leave	324	0	0	1,111	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	247	0	0
5210000 - Fica Taxes	3,838	4,035	4,035	3,652	4,318	283
5220000 - Retirement Contributions	6,912	7,549	7,549	6,944	9,087	1,538
5221000 - Opeb Gasb 45	-1,840	0	0	0	0	0
5230000 - Health Insurance	11,863	13,385	13,385	10,844	14,151	766
5231000 - Life Insurance	50	55	55	49	58	3
5232000 - Dental Insurance	262	206	206	234	278	72
5233000 - Lt Disability Insurance	79	84	84	75	90	6
5233100 - St Disability Insurance	142	151	151	111	160	9
5240000 - Workers' Compensation	84	84	84	77	84	0
Personnel Services:	\$72,731	\$77,435	\$77,435	\$70,013	\$83,667	\$6,232
Operating Expenses:						
5450000 - Insurance	293	362	362	362	346	-16
5450002 - Insurance Admin Fees	57,351	58,100	58,100	44,514	59,262	1,162
5490300 - Claims	856,577	950,000	950,000	833,704	969,000	19,000
5490501 - OH-Workers' Compensation	186	252	252	252	282	30
5490502 - OH-Property & Liability Insurance	48	32	32	32	32	0
5490504 - OH-Health Insurance	206	269	269	269	239	-30
5490505 - OH-Life/AD&D, STD, LTD	43	49	49	49	54	5
Operating Expenses:	\$914,704	\$1,009,064	\$1,009,064	\$879,182	\$1,029,215	\$20,151
Transfers Out:						
5910001 - Tran Out-general Fund	53,337	55,103	55,103	55,103	55,886	783
Transfers Out:	\$53,337	\$55,103	\$55,103	\$55,103	\$55,886	\$783
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	1,273,452	1,261,305	0	1,221,708	-51,744
Reserves - Claims:	\$0	\$1,273,452	\$1,261,305	\$0	\$1,221,708	-\$51,744
Reserves - Restricted:						
5990070 - Reserves Restricted	0	38,363	38,363	0	38,363	0
Reserves - Restricted:	\$0	\$38,363	\$38,363	\$0	\$38,363	\$0
TOTAL EXPENDITURES:	\$1,040,772	\$2,463,417	\$2,451,270	\$1,004,298	\$2,438,839	-\$24,578

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 FY24, Health Insurance rates increased 6%.

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 health insurance rates to countywide BOCC departments, participating Constitutional Officers, retirees, and employee contributions for health insurance. Also included is Fund Balance and Miscellaneous Revenue.

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

- **Charges For Services were adjusted due to finalized open enrollment and overhead costs for administration of the program with an offset to Reserves per Policy**

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

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 32,311,186	\$ 27,735,713	\$ 34,800,538	\$ 7,064,825	\$ 2,489,352
Miscellaneous Revenues	\$ 880,000	\$ 860,000	\$ 860,000	\$ 0	\$(20,000)
<u>Less 5% Statutory Reduction</u>	<u>\$(44,000)</u>	<u>\$(43,000)</u>	<u>\$(43,000)</u>	<u>\$ 0</u>	<u>\$ 1,000</u>
Subtotal:	\$ 33,147,186	\$ 28,552,713	\$ 35,617,538	\$ 7,064,825	\$ 2,470,352
<u>Fund Balance</u>	<u>\$ 5,454,111</u>	<u>\$ 6,048,798</u>	<u>\$ 5,324,498</u>	<u>\$(724,300)</u>	<u>\$(129,613)</u>
REVENUES TOTAL:	<u>\$ 38,601,297</u>	<u>\$ 34,601,511</u>	<u>\$ 40,942,036</u>	<u>\$ 6,340,525</u>	<u>\$ 2,340,739</u>
EXPENDITURES:					
Personnel Services	\$ 144,434	\$ 188,214	\$ 188,731	\$ 517	\$ 44,297
<u>Operating Expenses</u>	<u>\$ 27,262,265</u>	<u>\$ 27,855,482</u>	<u>\$ 27,862,906</u>	<u>\$ 7,424</u>	<u>\$ 600,641</u>
Subtotal:	\$ 27,406,699	\$ 28,043,696	\$ 28,051,637	\$ 7,941	\$ 644,938
Transfers Out	\$ 258,012	\$ 154,136	\$ 154,136	\$ 0	\$(103,876)
Reserves - Claims	\$ 8,000,494	\$ 2,714,137	\$ 9,046,721	\$ 6,332,584	\$ 1,046,227
<u>Reserves - Restricted</u>	<u>\$ 2,936,092</u>	<u>\$ 3,689,542</u>	<u>\$ 3,689,542</u>	<u>\$ 0</u>	<u>\$ 753,450</u>
EXPENDITURES TOTAL:	<u>\$ 38,601,297</u>	<u>\$ 34,601,511</u>	<u>\$ 40,942,036</u>	<u>\$ 6,340,525</u>	<u>\$ 2,340,739</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	88,859	99,073	99,073	82,288	128,577	29,504
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	1,088	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,732	-1,732	0	-2,252	-520
5140000 - Overtime	44	0	0	33	0	0
5160000 - Compensated Annual Leave	5,676	0	0	2,905	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,133	0	0
5160020 - Compensated Admin Leave	1,111	0	0	1,274	0	0
5170000 - Compensated Sick Leave	1,922	0	0	1,457	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	990	0	0
5210000 - Fica Taxes	7,494	7,579	7,579	6,968	9,836	2,257
5220000 - Retirement Contributions	15,651	16,859	16,859	15,457	23,203	6,344
5221000 - Opeb Gasb 45	-15,761	0	0	0	0	0
5230000 - Health Insurance	19,179	21,666	21,666	18,009	27,955	6,289
5231000 - Life Insurance	93	99	99	93	133	34
5232000 - Dental Insurance	419	293	293	379	519	226
5233000 - Lt Disability Insurance	148	157	157	141	205	48
5233100 - St Disability Insurance	263	283	283	207	361	78
5240000 - Workers' Compensation	156	157	157	146	194	37
Personnel Services:	\$126,382	\$144,434	\$144,434	\$132,520	\$188,731	\$44,297
Operating Expenses:						
5310000 - Professional Services	96,750	93,500	93,500	77,917	97,750	4,250
5340009 - Other Contractual Services-Operatio	706,428	767,000	767,000	530,563	767,000	0
5340010 - Other Contractual Services- Prescrip	314,422	351,000	351,000	181,534	351,000	0
5340011 - Other Contractual Services- Fixed Fe	392,854	396,000	396,000	301,312	422,400	26,400
5340012 - Other Contractual Services- Tech, Li	54,000	54,000	54,000	40,500	54,000	0
5420000 - Freight & Postage Services	907	1,700	1,700	1,035	1,850	150
5450000 - Insurance	456	584	584	584	662	78
5450001 - Insurance Premium	1,350,038	1,551,011	1,551,011	1,291,134	1,878,150	327,139
5450002 - Insurance Admin Fees	795,092	812,868	812,868	702,127	820,643	7,775
5470000 - Printing And Binding	0	5,000	5,000	422	5,500	500
5490016 - Other-Wellness	6,582	45,351	45,351	4,635	47,265	1,914
5490300 - Claims	21,380,673	21,911,933	21,911,933	20,893,457	22,131,000	219,067
5490301 - HRA Claims Payment	937,940	1,268,000	1,268,000	856,398	1,280,680	12,680
5490501 - OH-Workers' Compensation	287	409	409	409	536	127
5490502 - OH-Property & Liability Insurance	75	52	52	52	61	9
5490503 - OH-Dental Insurance	102	104	104	104	129	25
5490505 - OH-Life/AD&D, STD, LTD	66	79	79	79	106	27
5540000 - Books,pubs,subs & Memberships	349	500	500	0	500	0
5550000 - Training	0	1,000	1,000	0	1,500	500
5590000 - Depreciation	4,404	2,174	2,174	0	2,174	0
Operating Expenses:	\$26,041,426	\$27,262,265	\$27,262,265	\$24,882,262	\$27,862,906	\$600,641
Transfers Out:						
5910001 - Tran Out-general Fund	175,970	258,012	258,012	258,012	154,136	-103,876
Transfers Out:	\$175,970	\$258,012	\$258,012	\$258,012	\$154,136	-\$103,876
Reserves - Claims:						
5990053 - Reserve For Claims	0	8,000,494	8,453,119	0	9,046,721	1,046,227

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Claims:	\$0	\$8,000,494	\$8,453,119	\$0	\$9,046,721	\$1,046,227
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,936,092	2,936,092	0	3,689,542	753,450
Reserves - Restricted:	\$0	\$2,936,092	\$2,936,092	\$0	\$3,689,542	\$753,450
TOTAL EXPENDITURES:	\$26,343,778	\$38,601,297	\$39,053,922	\$25,272,794	\$40,942,036	\$2,340,739

FUND 505 – LIFE, LTD, VOL. LIFE INSURANCE 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.

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

- **Reserves were adjusted in accordance with Policy**

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.

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

- **Charges For Services were adjusted due to finalized open enrollment and overhead costs for administration of the program with an offset to Reserves per Policy**

*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

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 790,519	\$ 686,753	\$ 847,849	\$ 161,096	\$ 57,330
Subtotal:	\$ 790,519	\$ 686,753	\$ 847,849	\$ 161,096	\$ 57,330
Fund Balance	\$ 1,013,710	\$ 918,097	\$ 918,097	\$ 0	\$(95,613)
REVENUES TOTAL:	\$ 1,804,229	\$ 1,604,850	\$ 1,765,946	\$ 161,096	\$(38,283)
EXPENDITURES:					
Personnel Services	\$ 59,450	\$ 63,763	\$ 63,901	\$ 138	\$ 4,451
Operating Expenses	\$ 613,903	\$ 613,903	\$ 613,889	\$(14)	\$(14)
Subtotal:	\$ 673,353	\$ 677,666	\$ 677,790	\$ 124	\$ 4,437
Transfers Out	\$ 38,506	\$ 49,645	\$ 49,645	\$ 0	\$ 11,139
Reserves - Operating	\$ 13,819	\$ 12,289	\$ 13,000	\$ 711	\$(819)
Reserves - Claims	\$ 1,078,551	\$ 865,250	\$ 1,025,511	\$ 160,261	\$(53,040)
EXPENDITURES TOTAL:	\$ 1,804,229	\$ 1,604,850	\$ 1,765,946	\$ 161,096	\$(38,283)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	36,647	40,489	40,489	33,210	42,997	2,508
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	750	0	0	0	0	0
5130001 - Vacancy Factor	0	-710	-710	0	-752	-42
5140000 - Overtime	39	50	50	33	50	0
5160000 - Compensated Annual Leave	1,047	0	0	1,061	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	572	0	0
5160020 - Compensated Admin Leave	228	0	0	218	0	0
5170000 - Compensated Sick Leave	-71	0	0	1,018	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	247	0	0
5210000 - Fica Taxes	2,847	3,098	3,098	2,743	3,292	194
5220000 - Retirement Contributions	5,533	6,085	6,085	5,527	7,271	1,186
5221000 - Opeb Gasb 45	-1,205	0	0	0	0	0
5230000 - Health Insurance	8,790	9,948	9,948	7,869	10,517	569
5231000 - Life Insurance	39	40	40	37	43	3
5232000 - Dental Insurance	214	204	204	192	228	24
5233000 - Lt Disability Insurance	61	66	66	57	68	2
5233100 - St Disability Insurance	109	114	114	84	122	8
5240000 - Workers' Compensation	64	66	66	58	65	-1
Personnel Services:	\$55,132	\$59,450	\$59,450	\$52,966	\$63,901	\$4,451
Operating Expenses:						
5450000 - Insurance	240	297	297	297	283	-14
5450001 - Insurance Premium	434,950	613,102	613,102	310,625	613,102	0
5490501 - OH-Workers' Compensation	150	205	205	205	229	24
5490502 - OH-Property & Liability Insurance	39	26	26	26	26	0
5490503 - OH-Dental Insurance	53	52	52	52	56	4
5490504 - OH-Health Insurance	167	221	221	221	193	-28
Operating Expenses:	\$435,599	\$613,903	\$613,903	\$311,426	\$613,889	-\$14
Transfers Out:						
5910001 - Tran Out-general Fund	38,923	38,506	38,506	38,506	49,645	11,139
Transfers Out:	\$38,923	\$38,506	\$38,506	\$38,506	\$49,645	\$11,139
Reserves - Operating:						
5990020 - Reserve For Contingency	0	13,819	13,819	0	13,000	-819
Reserves - Operating:	\$0	\$13,819	\$13,819	\$0	\$13,000	-\$819
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,078,551	983,558	0	1,025,511	-53,040
Reserves - Claims:	\$0	\$1,078,551	\$983,558	\$0	\$1,025,511	-\$53,040
TOTAL EXPENDITURES:	\$529,654	\$1,804,229	\$1,709,236	\$402,898	\$1,765,946	-\$38,283

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established in FY19 for capturing indirect costs associated with the general oversight of the Fleet operations.

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.

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

- **Charges For Services increased due to incorporating the finalized overhead costs associated with the program**

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

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 147,634	\$ 128,915	\$ 123,907	\$(5,008)	\$(23,727)
Less 5% Statutory Reduction	\$ 0	\$(6,029)	\$ 0	\$ 6,029	\$ 0
Subtotal:	\$ 147,634	\$ 122,886	\$ 123,907	\$ 1,021	\$(23,727)
Fund Balance	\$ 107,653	\$ 135,125	\$ 135,125	\$ 0	\$ 27,472
REVENUES TOTAL:	\$ 255,287	\$ 258,011	\$ 259,032	\$ 1,021	\$ 3,745
EXPENDITURES:					
Personnel Services	\$ 126,807	\$ 135,529	\$ 135,779	\$ 250	\$ 8,972
Operating Expenses	\$ 53,999	\$ 54,413	\$ 55,184	\$ 771	\$ 1,185
Debt Service	\$ 26,615	\$ 26,615	\$ 26,615	\$ 0	\$ 0
Subtotal:	\$ 207,421	\$ 216,557	\$ 217,578	\$ 1,021	\$ 10,157
Transfers Out	\$ 34,558	\$ 28,146	\$ 28,146	\$ 0	\$(6,412)
Reserves - Debt	\$ 13,308	\$ 13,308	\$ 13,308	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 255,287	\$ 258,011	\$ 259,032	\$ 1,021	\$ 3,745

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	27,073	85,212	85,212	24,597	89,962	4,750
5120002 - Disaster Relief	593	0	0	880	0	0
5126000 - Other Salary	75	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,486	-1,486	0	-1,574	-88
5160000 - Compensated Annual Leave	1,753	0	0	1,267	0	0
5160010 - Compensated Ann Leave Payoff	533	0	0	689	0	0
5160020 - Compensated Admin Leave	621	0	0	569	0	0
5170000 - Compensated Sick Leave	1,297	0	0	145	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	326	0	0
5210000 - Fica Taxes	2,365	6,497	6,497	2,072	6,881	384
5220000 - Retirement Contributions	3,471	10,117	10,117	3,433	12,208	2,091
5221000 - Opeb Gasb 45	-852	0	0	0	0	0
5230000 - Health Insurance	4,121	24,907	24,907	5,292	26,717	1,810
5231000 - Life Insurance	28	86	86	28	91	5
5232000 - Dental Insurance	75	349	349	70	362	13
5233000 - Lt Disability Insurance	44	136	136	43	144	8
5233100 - St Disability Insurance	79	244	244	63	256	12
5240000 - Workers' Compensation	647	745	745	617	732	-13
Personnel Services:	\$41,922	\$126,807	\$126,807	\$40,093	\$135,779	\$8,972
Operating Expenses:						
5340000 - Other Contractual Services	882	40,481	64,978	760	33,882	-6,599
5400000 - Travel And Per Diem	6	385	385	7	385	0
5410000 - Communications	2,356	3,750	3,750	1,573	3,750	0
5430000 - Utility Services	1,252	1,377	1,377	1,238	1,377	0
5450000 - Insurance	546	770	770	770	1,541	771
5460000 - Repair & Maintenance Svcs	307	1,570	1,570	173	1,634	64
5490501 - OH-Workers' Compensation	66	395	395	395	440	45
5490502 - OH-Property & Liability Insurance	89	68	68	68	141	73
5490503 - OH-Dental Insurance	24	102	102	102	105	3
5490504 - OH-Health Insurance	74	424	424	424	374	-50
5490505 - OH-Life/AD&D, STD, LTD	16	76	76	76	86	10
5490510 - OH-Fleet Maint	0	0	0	0	6,868	6,868
5490511 - OH-Fleet Fuel	1,068	0	0	0	0	0
5511000 - Office Supplies	2,057	2,720	2,720	692	2,720	0
5520000 - Operating Supplies	421	426	426	0	426	0
5590000 - Depreciation	515	1,455	1,455	0	1,455	0
Operating Expenses:	\$9,679	\$53,999	\$78,496	\$6,278	\$55,184	\$1,185
Debt Service:						
5710000 - Principal	0	25,278	25,278	0	25,716	438
5720000 - Interest	1,767	1,337	1,337	1,337	899	-438
Debt Service:	\$1,767	\$26,615	\$26,615	\$1,337	\$26,615	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	38,853	32,554	32,554	32,554	28,146	-4,408
5910158 - Tran Out-intergov Radio Commun	1,965	2,004	2,004	2,004	0	-2,004
Transfers Out:	\$40,818	\$34,558	\$34,558	\$34,558	\$28,146	-\$6,412
Reserves - Debt:						

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	13,308	13,308	0	13,308	0
Reserves - Debt:	\$0	\$13,308	\$13,308	\$0	\$13,308	\$0
TOTAL EXPENDITURES:	\$94,187	\$255,287	\$279,784	\$82,266	\$259,032	\$3,745

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund was divided into three separate Funds in FY19. This 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:

- **Operating decreased due to Overhead allocations and Repair & Maintenance Automotive to offset adjustments within this Fund**

REVENUES

Revenues are generated from the Overhead Rate and Charges for Services based on each department's actual use of repair services.

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

- **Charges For Services decreased due to incorporating the finalized overhead costs associated with the program**

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

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 3,263,020	\$ 3,672,042	\$ 3,467,108	\$(204,934)	\$ 204,088
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(80,239)</u>	<u>\$ 0</u>	<u>\$ 80,239</u>	<u>\$ 0</u>
Subtotal:	\$ 3,263,020	\$ 3,591,803	\$ 3,467,108	\$(124,695)	\$ 204,088
<u>Transfers In</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
REVENUES TOTAL:	<u>\$ 3,263,020</u>	<u>\$ 3,591,803</u>	<u>\$ 3,467,108</u>	<u>\$(124,695)</u>	<u>\$ 204,088</u>
EXPENDITURES:					
Personnel Services	\$ 1,449,868	\$ 1,505,805	\$ 1,600,345	\$ 94,540	\$ 150,477
Operating Expenses	\$ 1,327,516	\$ 1,666,493	\$ 1,447,258	\$(219,235)	\$ 119,742
<u>Capital Outlay</u>	<u>\$ 8,571</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(8,571)</u>
Subtotal:	\$ 2,785,955	\$ 3,172,298	\$ 3,047,603	\$(124,695)	\$ 261,648
<u>Transfers Out</u>	<u>\$ 477,065</u>	<u>\$ 419,505</u>	<u>\$ 419,505</u>	<u>\$ 0</u>	<u>\$(57,560)</u>
EXPENDITURES TOTAL:	<u>\$ 3,263,020</u>	<u>\$ 3,591,803</u>	<u>\$ 3,467,108</u>	<u>\$(124,695)</u>	<u>\$ 204,088</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	755,280	961,032	736,032	591,907	1,036,255	75,223
5120002 - Disaster Relief	1,476	0	0	3,529	0	0
5126000 - Other Salary	23,338	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,921	-16,921	0	-18,693	-1,772
5140000 - Overtime	21,155	31,955	31,955	23,173	31,955	0
5140003 - Overtime- Disaster Relief	184	0	0	184	0	0
5150400 - Moving Expense	0	0	0	3,000	0	0
5160000 - Compensated Annual Leave	44,376	0	0	34,000	0	0
5160010 - Compensated Ann Leave Payoff	5,284	0	0	1,149	0	0
5160020 - Compensated Admin Leave	2,119	0	0	894	0	0
5170000 - Compensated Sick Leave	20,175	0	0	28,660	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	3,398	0	0
5210000 - Fica Taxes	63,539	73,960	73,960	50,077	81,721	7,761
5220000 - Retirement Contributions	96,990	115,141	115,141	83,595	144,957	29,816
5221000 - Opeb Gasb 45	-95,839	0	0	0	0	0
5230000 - Health Insurance	200,815	253,942	253,942	159,401	292,996	39,054
5231000 - Life Insurance	787	978	978	673	1,080	102
5232000 - Dental Insurance	4,169	5,275	5,275	3,487	5,646	371
5233000 - Lt Disability Insurance	1,242	1,545	1,545	1,025	1,709	164
5233100 - St Disability Insurance	2,240	2,798	2,798	1,534	3,082	284
5240000 - Workers' Compensation	20,329	20,163	20,163	14,649	19,637	-526
Personnel Services:	\$1,167,659	\$1,449,868	\$1,224,868	\$1,004,333	\$1,600,345	\$150,477
Operating Expenses:						
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	7,968	12,493	12,493	7,179	14,723	2,230
5340008 - Other Contractual Svc- Auction	454	0	0	0	0	0
5400000 - Travel And Per Diem	1,821	3,300	3,300	1,684	3,300	0
5410000 - Communications	3,489	4,110	4,110	2,035	4,110	0
5420000 - Freight & Postage Services	164	550	550	228	550	0
5430000 - Utility Services	9,389	10,328	10,328	8,460	10,328	0
5440000 - Rentals And Leases	1,489	2,485	2,485	1,557	2,791	306
5450000 - Insurance	16,283	17,005	17,005	17,005	19,126	2,121
5460000 - Repair & Maintenance Svcs	27,345	50,400	50,400	8,233	61,580	11,180
5462000 - Rep & Maint-automotive	964,408	994,751	1,249,751	1,173,674	1,080,275	85,524
5462999 - Rep & Maint-Auto Contra Acct	-16,945	-27,000	-27,000	-16,951	-27,000	0
5490501 - OH-Workers' Compensation	3,858	5,564	5,564	5,564	6,185	621
5490502 - OH-Property & Liability Insurance	2,662	1,510	1,510	1,510	1,750	240
5490503 - OH-Dental Insurance	1,366	1,426	1,426	1,426	1,483	57
5490504 - OH-Health Insurance	4,307	5,965	5,965	5,965	5,270	-695
5490505 - OH-Life/AD&D, STD, LTD	900	1,061	1,061	1,061	1,207	146
5490509 - OH-Fleet Oversight	7,216	4,656	4,656	4,656	3,584	-1,072
5490511 - OH-Fleet Fuel	15,664	0	0	0	7,434	7,434
5511000 - Office Supplies	819	1,070	1,070	711	1,070	0
5520000 - Operating Supplies	9,330	9,092	9,092	6,801	12,292	3,200
5521000 - Gas & Oil	70,431	92,425	92,425	48,076	100,125	7,700
5524000 - Oper Supp-miscellaneous	2,783	2,700	2,700	1,591	2,700	0
5524500 - Cleaning Supplies	715	2,500	2,500	1,641	2,500	0
5525000 - Tools	4,254	11,150	11,150	6,967	11,150	0

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5525500 - Allowance	2,944	5,500	5,500	2,453	5,500	0
5540000 - Books,pubs,subs & Memberships	5,020	5,600	5,600	3,252	6,350	750
5550000 - Training	17,129	25,000	25,000	4,886	25,000	0
5590000 - Depreciation	111,606	82,875	82,875	0	82,875	0
Operating Expenses:	\$1,276,868	\$1,327,516	\$1,582,516	\$1,299,664	\$1,447,258	\$119,742
Capital Outlay:						
5640000 - Machinery & Equipment	0	8,571	8,571	7,900	0	-8,571
Capital Outlay:	\$0	\$8,571	\$8,571	\$7,900	\$0	-\$8,571
Transfers Out:						
5910001 - Tran Out-general Fund	424,159	462,032	462,032	462,032	399,195	-62,837
5910158 - Tran Out-intergov Radio Commun	14,731	15,033	15,033	15,033	20,310	5,277
Transfers Out:	\$438,890	\$477,065	\$477,065	\$477,065	\$419,505	-\$57,560
TOTAL EXPENDITURES:	\$2,883,416	\$3,263,020	\$3,293,020	\$2,788,962	\$3,467,108	\$204,088

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established in FY19 to capture 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:

- **Operating decreased due to Overhead allocations and an adjustment to 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 Fund Balance as well as 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.

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

- **Charges For Services reflect the actual overhead charges to support the cost of operations**

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

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY23 Adopted Budget:	FY24 Recommended Budget:	FY24 Tentative Budget:	* Variance:	FY24 minus FY23:
REVENUES:					
Charges For Services	\$ 2,014,724	\$ 2,997,446	\$ 2,168,866	\$(828,580)	\$ 154,142
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(54,278)</u>	<u>\$ 0</u>	<u>\$ 54,278</u>	<u>\$ 0</u>
Subtotal:	\$ 2,014,724	\$ 2,943,168	\$ 2,168,866	\$(774,302)	\$ 154,142
<u>Fund Balance</u>	<u>\$ 998,842</u>	<u>\$ 124,566</u>	<u>\$ 478,212</u>	<u>\$ 353,646</u>	<u>\$(520,630)</u>
REVENUES TOTAL:	<u>\$ 3,013,566</u>	<u>\$ 3,067,734</u>	<u>\$ 2,647,078</u>	<u>\$(420,656)</u>	<u>\$(366,488)</u>
EXPENDITURES:					
Personnel Services	\$ 81,900	\$ 97,411	\$ 97,573	\$ 162	\$ 15,673
Operating Expenses	\$ 2,477,530	\$ 2,826,874	\$ 2,052,410	\$(774,464)	\$(425,120)
<u>Capital Outlay</u>	<u>\$ 353,646</u>	<u>\$ 0</u>	<u>\$ 353,646</u>	<u>\$ 353,646</u>	<u>\$ 0</u>
Subtotal:	\$ 2,913,076	\$ 2,924,285	\$ 2,503,629	\$(420,656)	\$(409,447)
<u>Transfers Out</u>	<u>\$ 100,490</u>	<u>\$ 143,449</u>	<u>\$ 143,449</u>	<u>\$ 0</u>	<u>\$ 42,959</u>
EXPENDITURES TOTAL:	<u>\$ 3,013,566</u>	<u>\$ 3,067,734</u>	<u>\$ 2,647,078</u>	<u>\$(420,656)</u>	<u>\$(366,488)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 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 SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	39,769	55,537	55,537	35,971	56,866	1,329
5126000 - Other Salary	1,800	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,006	-1,006	0	-1,030	-24
5140000 - Overtime	0	2,000	2,000	28	2,000	0
5160000 - Compensated Annual Leave	4,749	0	0	1,052	0	0
5160010 - Compensated Ann Leave Payoff	1,066	0	0	231	0	0
5160020 - Compensated Admin Leave	292	0	0	298	0	0
5170000 - Compensated Sick Leave	3,982	0	0	193	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	365	0	0
5210000 - Fica Taxes	4,060	4,401	4,401	2,978	4,503	102
5220000 - Retirement Contributions	5,292	6,853	6,853	4,638	7,988	1,135
5221000 - Opeb Gasb 45	-11,565	0	0	0	0	0
5230000 - Health Insurance	8,013	12,157	12,157	15,763	25,401	13,244
5231000 - Life Insurance	47	58	58	39	59	1
5232000 - Dental Insurance	286	334	334	226	352	18
5233000 - Lt Disability Insurance	74	91	91	59	94	3
5233100 - St Disability Insurance	134	167	167	89	171	4
5240000 - Workers' Compensation	1,235	1,308	1,308	896	1,169	-139
Personnel Services:	\$59,233	\$81,900	\$81,900	\$62,825	\$97,573	\$15,673
Operating Expenses:						
5340000 - Other Contractual Services	507	680	680	59	680	0
5410000 - Communications	421	2,360	2,360	310	2,360	0
5430000 - Utility Services	1,878	2,065	2,065	2,652	2,065	0
5450000 - Insurance	371	712	712	712	694	-18
5460000 - Repair & Maintenance Svcs	75,005	74,355	74,355	27,812	86,376	12,021
5462000 - Rep & Maint-automotive	561	942	942	272	942	0
5490501 - OH-Workers' Compensation	235	320	320	320	355	35
5490502 - OH-Property & Liability Insurance	61	63	63	63	64	1
5490503 - OH-Dental Insurance	83	82	82	82	85	3
5490504 - OH-Health Insurance	262	342	342	342	303	-39
5490505 - OH-Life/AD&D, STD, LTD	54	61	61	61	69	8
5490509 - OH-Fleet Oversight	0	194	194	194	171	-23
5490510 - OH-Fleet Maint	0	58	58	58	3,434	3,376
5520000 - Operating Supplies	111	150	150	124	150	0
5521000 - Gas & Oil	1,619,118	2,349,602	2,441,692	1,571,272	1,908,946	-440,656
5521999 - Gas & Oil Contra Acct	-3,069	-3,125	-3,125	-789	-3,125	0
5524000 - Oper Supp-miscellaneous	0	500	500	80	500	0
5525000 - Tools	179	250	250	0	250	0
5540000 - Books,pubs,subs & Memberships	1,962	1,994	1,994	1,008	2,066	72
5541000 - Registration Fees	650	1,600	1,600	1,279	1,700	100
5590000 - Depreciation	80,821	44,325	44,325	0	44,325	0
Operating Expenses:	\$1,779,211	\$2,477,530	\$2,569,620	\$1,605,912	\$2,052,410	-\$425,120
Capital Outlay:						
5650000 - Construction In Progress	0	353,646	353,646	0	353,646	0
Capital Outlay:	\$0	\$353,646	\$353,646	\$0	\$353,646	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	143,320	97,483	97,483	97,483	143,449	45,966

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Tentative:	FY24 Tentative minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	79,600	0	0	0	0	0
5910104 - Tran Out-104	2,304	0	0	0	0	0
5910134 - Tran Out - Fire	205,931	0	0	0	0	0
5910148 - Tran Out-building Fund	1,353	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commun	10,977	3,007	3,007	3,007	0	-3,007
5910401 - Tran Out-solid Waste	680	0	0	0	0	0
5910510 - Tran Out Fleet	42	0	0	0	0	0
Transfers Out:	\$444,207	\$100,490	\$100,490	\$100,490	\$143,449	\$42,959
TOTAL EXPENDITURES:	\$2,282,651	\$3,013,566	\$3,105,656	\$1,769,227	\$2,647,078	-\$366,488



FIVE YEAR CIP

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RESOLUTION NO. 23-133R

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 2023-2024, 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 7th day of September, 2023.

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:

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
1400 - Community Development						
GPS Units FY24 - C24-001	60,000	0	0	0	0	60,000
Total: 1400 - Community	60,000	0	0	0	0	60,000
Total: Community Development	60,000	0	0	0	0	60,000
Public Safety						
2100 - Public Safety Projects						
Animal Svcs Digital Imaging Equip - O24-002	57,000	0	0	0	0	57,000
Total: 2100 - Public Safety	57,000	0	0	0	0	57,000
Total: Public Safety	57,000	0	0	0	0	57,000
Public Works						
4100 - Public Works Projects						
EOC Cooler Replacement - P24-020	25,000	0	0	0	0	25,000
OC Bldg. - Chilled Water Treatment System - P24-051	50,000	0	0	0	0	50,000
Total: 4100 - Public Works	75,000	0	0	0	0	75,000
4129 - Hoagland Industrial Park						
Pug Mill Warehouse Demolition - P24-005	350,000	0	0	0	0	350,000
Total: 4129 - Hoagland Industrial	350,000	0	0	0	0	350,000
4144 - Fleet Vehicles/Equipment						
Parks-New & Replacement Vehicles/Equipment - P24-029	100,505	0	0	0	0	100,505
Total: 4144 - Fleet	100,505	0	0	0	0	100,505
Total: Public Works	525,505	0	0	0	0	525,505
Total: 001	642,505	0	0	0	0	642,505

Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4144 - Fleet Vehicles/Equipment						
Transp & Transit New & Replacement Veh/Equip - P24-040	288,317	0	0	0	0	288,317
Total: 4144 - Fleet	288,317	0	0	0	0	288,317
Total: Public Works	288,317	0	0	0	0	288,317
Transportation						
4300 - Transportation Projects						
Iteris Next Replacements - T24-009	883,305	0	0	0	0	883,305
Wire Carousel - T23-009	60,000	0	0	0	0	60,000
Total: 4300 - Transportation	943,305	0	0	0	0	943,305
Total: Transportation	943,305	0	0	0	0	943,305
Total: 102	1,231,622	0	0	0	0	1,231,622

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
7500 - TDT Projects						
Additional Parking Lot for Orlando City - C21-011	300,000	0	0	0	0	300,000
OHP - Fencing - 7505	225,000	100,000	100,000	0	0	425,000
OHP Horse Stalls Replacement - C24-016	600,000	0	0	0	0	600,000
Total: 7500 - TDT Projects	1,125,000	100,000	100,000	0	0	1,325,000
Total: Community Development	1,125,000	100,000	100,000	0	0	1,325,000
Public Works						
4100 - Public Works Projects						
Arena-Generator/ATS Replacement - P24-025	350,000	0	0	0	0	350,000
KVLS/Events Center Generator - P24-026	155,000	0	0	0	0	155,000
OHP - Chilled Water Treatment System - P24-050	50,000	0	0	0	0	50,000
OHP Smoke Evacuation System Modifications (P23-009) - 4434	24,380	0	0	0	0	24,380
OHP/CEP - Cooling Tower Replacement - P24-027	200,000	0	0	0	0	200,000
Total: 4100 - Public Works	779,380	0	0	0	0	779,380
4144 - Fleet Vehicles/Equipment						
Austin Tindall-New & Replacement Vehicles/Equipment - P24-036	134,596	0	0	0	0	134,596
Total: 4144 - Fleet	134,596	0	0	0	0	134,596
Total: Public Works	913,976	0	0	0	0	913,976
Transportation						
4300 - Transportation Projects						
Bill Johnston Park - 4357	0	1,881,024	0	0	0	1,881,024
Total: 4300 - Transportation	0	1,881,024	0	0	0	1,881,024
Total: Transportation	0	1,881,024	0	0	0	1,881,024
Total: 104	2,038,976	1,981,024	100,000	0	0	4,120,000

Fund 107-Library District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Library						
7100 - Library Projects						
Hart Memorial Library - AC Replacement (9 Split Systems) - 7177	14,000	0	0	0	0	14,000
Kenansville Library AC Replacement - P24-028	70,000	0	0	0	0	70,000
St. Cloud Library-Chilled Water Treatment System - P24-052	50,000	0	0	0	0	50,000
Technology Library on Fortune Road - P24-003	560,000	6,040,000	0	0	0	6,600,000
Total: 7100 - Library Projects	694,000	6,040,000	0	0	0	6,734,000
Total: Library	694,000	6,040,000	0	0	0	6,734,000
Total: 107	694,000	6,040,000	0	0	0	6,734,000

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4100 - Public Works Projects						
Courthouse Courtroom Addition (P23-018) - 4439	350,000	0	0	0	0	350,000
Courthouse Elevator re-build and modernization - 4215	747,452	0	0	0	0	747,452
Courthouse Sqr - Chilled Water Treatment System - P24-049	33,500	0	0	0	0	33,500
Courthouse Sqr - Chiller 1 replacement - P24-023	636,500	0	0	0	0	636,500
Design and Construction for Courthouse Employee Parking Lot Security Enhancements (P23-012) - 4437	800,000	0	0	0	0	800,000
State's Attorney Annex Suite 1st Floor County Courthouse - P24-053	750,000	0	0	0	0	750,000
Total: 4100 - Public Works	3,317,452	0	0	0	0	3,317,452
Total: Public Works	3,317,452	0	0	0	0	3,317,452
Total: 115	3,317,452	0	0	0	0	3,317,452

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
1400 - Community Development						
Cherokee Point Playground Replacement - C24-010	0	0	0	0	150,000	150,000
Shingle Creek Babb Playground - C21-016	0	132,000	0	0	0	132,000
Total: 1400 - Community	0	132,000	0	0	150,000	282,000
Total: Community Development	0	132,000	0	0	150,000	282,000
Total: 125	0	132,000	0	0	150,000	282,000

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Transportation						
4300 - Transportation Projects						
Cross Prairie Pkwy (from C31 (end of Tohoqua Development)) - T24-002	0	0	1,000,000	0	8,752,779	9,752,779
Cross Prairie Pkwy (from Clay Whaley Rd to Friars Cove Rd) - T24-004	0	0	301,492	879,350	2,713,424	3,894,266
Cross Prairie Pkwy (from Nolte Rd to Clay Whaley Rd) - T24-003	0	0	700,000	0	0	700,000
Old Lake Wilson Road - 4404	0	7,349,000	26,941,702	0	0	34,290,702
Pleasant Hill Rd (Poinciana Blvd to Granada Blvd) - T24-006	0	0	504,657	0	3,172,589	3,677,246
Total: 4300 - Transportation	0	7,349,000	29,447,851	879,350	14,638,792	52,314,993
Total: Transportation	0	7,349,000	29,447,851	879,350	14,638,792	52,314,993
Total: 143	0	7,349,000	29,447,851	879,350	14,638,792	52,314,993

Fund 148-Building Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4144 - Fleet Vehicles/Equipment						
Mobile Permitting Office Trailer - P24-044	375,000	0	0	0	0	375,000
Total: 4144 - Fleet	375,000	0	0	0	0	375,000
Total: Public Works	375,000	0	0	0	0	375,000
Total: 148	375,000	0	0	0	0	375,000

Fund 149-East 192 CRA

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<u>Community Development</u>						
1400 - Community Development						
Landscape E192 - 1421	709,577	0	0	0	0	709,577
Total: 1400 - Community	709,577	0	0	0	0	709,577
<hr/>						
Total: Community Development	709,577	0	0	0	0	709,577
<hr/>						
Total: 149	709,577	0	0	0	0	709,577

Fund 151-CDBG Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
1400 - Community Development						
SENSES An All-Inclusive Park - C24-009	0	0	0	0	150,000	150,000
Waters Edge Neighborhood Park Playground Replacement - C24-008	0	0	0	0	100,000	100,000
Total: 1400 - Community	0	0	0	0	250,000	250,000
7200 - Parks Projects						
Archie Gordon Memorial Park - 7220	132,000	0	0	0	0	132,000
Holopaw Neighborhood Park Playground - C22-007	0	0	0	150,000	0	150,000
Shelby Cox Playground - C22-005	0	0	232,000	0	0	232,000
Total: 7200 - Parks Projects	132,000	0	232,000	150,000	0	514,000
7209 - Parks District 2						
Holopaw Community Park (C23-028) - 7236	0	0	0	150,000	0	150,000
Total: 7209 - Parks District 2	0	0	0	150,000	0	150,000
Total: Community Development	132,000	0	232,000	300,000	250,000	914,000
Total: 151	132,000	0	232,000	300,000	250,000	914,000

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4144 - Fleet Vehicles/Equipment						
Road & Bridge-New & Replacement Vehicles/Equipment - P24-039	2,405,832	0	0	0	0	2,405,832
Total: 4144 - Fleet	2,405,832	0	0	0	0	2,405,832
Total: Public Works	2,405,832	0	0	0	0	2,405,832
Total: 154	2,405,832	0	0	0	0	2,405,832

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
3800 - Stormwater Projects						
Mill Creek Flood Plain Acquisition - P24-008	0	3,000,000	0	0	0	3,000,000
North Lake Toho Restoration & Water Quality (P23-002) - 3843	0	1,500,000	0	0	0	1,500,000
Shingle Creek Flood Plain Acquisition - P24-007	0	11,000,000	0	0	0	11,000,000
Total: 3800 - Stormwater Projects	0	15,500,000	0	0	0	15,500,000
Total: Public Works	0	15,500,000	0	0	0	15,500,000
Transportation						
4300 - Transportation Projects						
ATMS Phase 7 - T22-006	0	0	2,829,711	282,972	3,254,168	6,366,851
ATMS Phase 9 - T22-007	0	0	0	205,075	2,665,973	2,871,048
Boggy Creek Elementary & Parkway Middle School SW - T22-018	0	651,998	0	0	0	651,998
Buenaventura Blvd Complete Streets - 4465	0	18,021,015	0	0	0	18,021,015
Buenaventura Safety Improvements - 4416	0	1,886,253	0	0	0	1,886,253
Canoe Creek Road (CR523) - 4412	0	0	0	6,318,432	15,796,080	22,114,512
Hickory Tree Elementary Sidewalk - T22-001	0	165,945	0	0	0	165,945
Nolte Road ATMS - T22-003	0	0	0	280,999	0	280,999
Total: 4300 - Transportation	0	20,725,211	2,829,711	7,087,478	21,716,221	52,358,621
Total: Transportation	0	20,725,211	2,829,711	7,087,478	21,716,221	52,358,621
Total: 156	0	36,225,211	2,829,711	7,087,478	21,716,221	67,858,621

Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<u>Intergov't Radio Communications</u>						
9800 - Communications Projects						
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units - 9802	24,959	0	0	0	0	24,959
Total: 9800 - Communications	24,959	0	0	0	0	24,959
Total: Intergov't Radio	24,959	0	0	0	0	24,959
Total: 158	24,959	0	0	0	0	24,959

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Safety						
2100 - Public Safety Projects						
Poinciana Fire Station #83 - 2204	6,414,395	0	0	0	0	6,414,395
Station 77 - Stoneybrook Area - 2115	0	0	0	11,693,523	0	11,693,523
Total: 2100 - Public Safety	6,414,395	0	0	11,693,523	0	18,107,918
Total: Public Safety	6,414,395	0	0	11,693,523	0	18,107,918
Total: 177	6,414,395	0	0	11,693,523	0	18,107,918

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
7200 - Parks Projects						
Archie Gordon Memorial Park - 7220	0	400,000	2,500,000	0	0	2,900,000
Total: 7200 - Parks Projects	0	400,000	2,500,000	0	0	2,900,000
7208 - Parks District 1						
Campbell City Park/Community Center - 7003	1,875,000	0	0	0	0	1,875,000
East 192 CRA Parks - 7215	0	500,000	2,000,000	500,000	1,000,000	4,000,000
Kings Highway Park - 7231	0	2,500,000	2,000,000	2,000,000	300,000	6,800,000
Oren Brown Replacement Park (C23-027) - 7235	0	2,500,000	2,500,000	2,500,000	0	7,500,000
Westwide Technology Park (Quina/Ancient Island) - 7232	1,750,000	0	0	0	0	1,750,000
Total: 7208 - Parks District 1	3,625,000	5,500,000	6,500,000	5,000,000	1,300,000	21,925,000
7209 - Parks District 2						
65th Infantry Veterans Park (final phase) - 4155	1,750,000	0	0	0	0	1,750,000
Holopaw Community Park (C23-028) - 7236	500,000	0	0	0	0	500,000
Total: 7209 - Parks District 2	2,250,000	0	0	0	0	2,250,000
Total: Community Development	5,875,000	5,900,000	9,000,000	5,000,000	1,300,000	27,075,000
Total: 178	5,875,000	5,900,000	9,000,000	5,000,000	1,300,000	27,075,000

Fund 190 - Mobility Fee Northeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Transportation						
4300 - Transportation Projects						
Jack Brack (Narcoossee to Absher) - 4466	0	11,397,620	0	47,383,603	0	58,781,223
Jack Brack ROW (Absher to Sunbridge Boundary) - T23-005	0	1,013,379	0	0	0	1,013,379
Jones Road (Narcoossee to Sunbridge Boundary) - T23-004	0	0	3,026,018	13,919,684	0	16,945,702
Nova (US192 to Sunbridge Boundary) (T23-002) - 4444	0	4,679,899	0	21,527,532	56,716,117	82,923,548
Total: 4300 - Transportation	0	17,090,898	3,026,018	82,830,819	56,716,117	159,663,852
Total: Transportation	0	17,090,898	3,026,018	82,830,819	56,716,117	159,663,852
Total: 190	0	17,090,898	3,026,018	82,830,819	56,716,117	159,663,852

Fund 191 - Mobility Fee Southeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Transportation						
4300 - Transportation Projects						
Canoe Creek Rd Widening (from Deer Run Rd to UGB) - T24-001	0	1,500,000	0	6,426,671	12,853,342	20,780,013
Sunbridge Parkway (US 192 to Nova Rd) - 4470	0	0	4,854,022	22,328,503	0	27,182,525
Total: 4300 - Transportation	0	1,500,000	4,854,022	28,755,174	12,853,342	47,962,538
Total: Transportation	0	1,500,000	4,854,022	28,755,174	12,853,342	47,962,538
Total: 191	0	1,500,000	4,854,022	28,755,174	12,853,342	47,962,538

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Constitutionals/Elected Officials						
9100 - Constitutionals Projects						
S.O. Vehicles - 3398	2,909,939	0	0	0	0	2,909,939
Total: 9100 - Constitutionals	2,909,939	0	0	0	0	2,909,939
Total: Constitutionals/Elected	2,909,939	0	0	0	0	2,909,939
Public Safety						
2100 - Public Safety Projects						
800 MHz System Upgrades - O24-004	44,176	649,920	1,405,578	3,033,007	0	5,132,681
Compact Rapid Deployable WiFi Mobile Unit - O24-007	0	89,198	0	0	0	89,198
D & F Recreation Yards (O23-004) - 2140	194,000	0	0	0	0	194,000
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	0	0	3,000,000	3,000,000
Purchase of Leased Land for Existing Radio Tower - O24-006	0	0	502,900	0	0	502,900
Total: 2100 - Public Safety	238,176	914,346	3,377,721	8,644,743	8,100,105	21,275,091
Total: Public Safety	238,176	914,346	3,377,721	8,644,743	8,100,105	21,275,091
Public Works						
3800 - Stormwater Projects						
Culvert Upgrades/ Replacements - 3802	500,000	500,000	500,000	500,000	500,000	2,500,000
Kempfer Road Culvert Replacement - 3102	3,618,162	0	0	0	0	3,618,162
North Lake Toho Restoration & Water Quality (P23-002) - 3843	0	500,000	0	0	0	500,000
Total: 3800 - Stormwater Projects	4,118,162	1,000,000	500,000	500,000	500,000	6,618,162
4100 - Public Works Projects						
Admin Bld - Comm Rm 5 Ton Split Unit - P24-024	0	65,000	0	0	0	65,000
Admin Bldg - 3rd Floor Reconfiguration - 4127	750,000	0	0	0	0	750,000
Administration Building 2nd Floor Reconfiguration (P23-007) - 4447	250,000	0	0	0	0	250,000
Animal Services Renovations (P23-006) - 4453	0	136,715	0	0	0	136,715
Animal Services-Upgrade & Replace Generator - 4454	0	85,000	0	0	0	85,000
BVL Tax Collector-Replace 10 ton AC - P24-017	0	35,000	0	0	0	35,000
Celebration Place over C-2 Bridge 924169 - P24-012	300,000	0	0	0	0	300,000
Corrections Facility - Chilled Water Treatment System - P24-048	50,000	0	0	0	0	50,000
County Admin 4th Floor Reconf - 3184	1,350,000	0	0	0	0	1,350,000
Courthouse Sqr - Chilled Water Treatment System - P24-049	16,500	0	0	0	0	16,500
Courthouse Sqr - Chiller 1 replacement - P24-023	313,500	0	0	0	0	313,500
Emergency Operations Center - Chilled Water Treatment System - P24-047	50,000	0	0	0	0	50,000
EOC Com Rm-Repl HVAC Phase III - P24-019	172,500	0	0	0	0	172,500
Fortune Rd Health Dept-Generator Repl - P24-018	110,000	0	0	0	0	110,000
Gov't Center - Chilled Water Treatment System - P24-045	50,000	0	0	0	0	50,000
Govt Center HVAC and Chiller Controller Repl - P24-016	0	75,000	0	0	0	75,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Govt Center Parking Expansion - P24-004	0	457,000	0	0	0	457,000
Jail - Domestic hot/cold water piping replacement - 4101	85,600	0	0	0	0	85,600
Jail - HVAC Chilled water and hot Water piping system replacement PHASE 2 - 4182	171,200	0	0	0	0	171,200
Jail Control Room Interface Rehab - 4209	1,174,432	0	0	0	0	1,174,432
Lift Station Grinders Replacement - P24-022	0	95,000	0	0	0	95,000
Maintenance Shop & Storage Warehouse - 4138	425,000	0	0	0	0	425,000
Nova Rd over C-32 Canal Bridge 924114 - P24-009	200,000	0	0	0	0	200,000
Nova Rd over Econ Bridge 924115 - P24-010	135,000	0	0	0	0	135,000
Nova Rd over Taylor Bridge 924116 - P24-011	70,000	0	0	0	0	70,000
Overstreet Landing Site Improvements - 4229	0	250,000	0	0	0	250,000
Property Appraisers Lobby Renovation - 1778	875,000	0	0	0	0	875,000
Sheriff Admin-Air Handler 1&2 Replacement - 4206	0	949,560	0	0	0	949,560
Sheriff's Admin Facility - Chilled Water Treatment System - P24-046	50,000	0	0	0	0	50,000
Supervisor of Elections Lobby and Tabulation Room Design and Reconfiguration (P23-005) - 4448	0	256,280	0	0	0	256,280
Total: 4100 - Public Works	6,598,732	2,404,555	0	0	0	9,003,287
4144 - Fleet Vehicles/Equipment						
Animal Svcs-New & Replacement Vehicles/Equipment - P24-034	108,000	0	0	0	0	108,000
Total: 4144 - Fleet	108,000	0	0	0	0	108,000
Total: Public Works	10,824,894	3,404,555	500,000	500,000	500,000	15,729,449
Transportation						
4300 - Transportation Projects						
Celebration Blvd Extension ROW - T24-007	1,000,000	0	0	0	0	1,000,000
Countywide Signals - 4401	0	825,800	0	0	0	825,800
Intersection Safety & Efficiency Projects (TSM) - 3480	200,000	200,000	200,000	200,000	20,000	820,000
Jack Brack ROW (Absher to Sunbridge Boundary) - T23-005	2,000,000	0	0	0	0	2,000,000
Partin Settlement Road Bridge Over Florida Turnpike - T24-010	2,112,000	0	0	0	0	2,112,000
Traffic Control Equipment - 3780	175,000	175,000	175,000	175,000	175,000	875,000
Traffic Signal Replacement - 4352	900,000	0	0	0	0	900,000
Total: 4300 - Transportation	6,387,000	1,200,800	375,000	375,000	195,000	8,532,800
Total: Transportation	6,387,000	1,200,800	375,000	375,000	195,000	8,532,800
Total: 306	20,360,009	5,519,701	4,252,721	9,519,743	8,795,105	48,447,279

Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Constitutionals/Elected Officials						
9100 - Constitutionals Projects						
West Government Complex - 2033	0	18,533,317	0	0	0	18,533,317
Total: 9100 - Constitutionals	0	18,533,317	0	0	0	18,533,317
Total: Constitutionals/Elected	0	18,533,317	0	0	0	18,533,317
Public Works						
3100 - Environmental Services						
Partin Settlement Assemblage - 4668	85,000	0	0	0	0	85,000
Total: 3100 - Environmental	85,000	0	0	0	0	85,000
4100 - Public Works Projects						
Correctional Facility Expansion and Renovations (P23-008) - 4445	8,499,621	19,172,050	13,899,317	67,861,370	0	109,432,358
Total: 4100 - Public Works	8,499,621	19,172,050	13,899,317	67,861,370	0	109,432,358
Total: Public Works	8,584,621	19,172,050	13,899,317	67,861,370	0	109,517,358
Total: 315	8,584,621	37,705,367	13,899,317	67,861,370	0	128,050,675

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Safety						
2100 - Public Safety Projects						
Bunker Gear - 2185	0	0	500,000	500,000	749,370	1,749,370
Campbell City Fire Station 43 - 2203	0	11,257,379	0	0	0	11,257,379
Cypress Parkway Fire Station 85 - 2128	426,029	0	0	0	0	426,029
EMS Equipment - 2702	1,016,395	1,118,034	526,142	1,352,822	636,632	4,650,025
Fire Equipment - 2700	4,092,928	1,217,637	1,323,401	2,843,217	1,565,195	11,042,378
Fire Rescue & EMS Warehouse - 2120	305,320	0	0	0	0	305,320
Fire Station 23 - Northeast DRI - West - F22-003	0	0	2,328,318	0	0	2,328,318
Fire Station 25 - Northeast DRI - North - F22-004	0	0	2,328,318	0	0	2,328,318
Fire Station 27 NE DRI South - F23-002	0	0	0	2,421,450	0	2,421,450
Fire Station 29 NE DRI East - F23-003	0	0	0	2,421,450	0	2,421,450
Fire Station 63 - Relocation to Partin Settlement - 2233	0	0	0	0	12,045,396	12,045,396
Fire Station 71 Replacement (Lindfields/Westside Blvd) - 2010	8,372,287	0	0	0	0	8,372,287
Fire Station 81 - South Big Lake/West of Canal - F20-003	2,152,661	0	0	0	0	2,152,661
Fire Station 87 - West Big Lake-Southport - F21-008	0	2,238,767	0	0	0	2,238,767
LifePak Cardiac Monitors - 2123	0	309,908	340,898	374,988	412,487	1,438,281
Motorola Radio Replacements - F22-005	0	1,131,185	117,975	234,416	3,066,265	4,549,841
Poinciana Fire Station #83 - 2204	1,000,000	0	0	0	0	1,000,000
SCBA Replacements - O24-008	0	0	0	0	2,321,389	2,321,389
Station 75 Funie Steed Road - 2009	391,081	0	0	0	0	391,081
Total: 2100 - Public Safety	17,756,701	17,272,910	7,465,052	10,148,343	20,796,734	73,439,740
Total: Public Safety	17,756,701	17,272,910	7,465,052	10,148,343	20,796,734	73,439,740
Public Works						
4100 - Public Works Projects						
Fire Station 42 Poinciana - Replace generator - 4461	85,000	0	0	0	0	85,000
Fire Station 72 Celebration - Replace generator - 4460	85,000	0	0	0	0	85,000
Total: 4100 - Public Works	170,000	0	0	0	0	170,000
Total: Public Works	170,000	0	0	0	0	170,000
Total: 331	17,926,701	17,272,910	7,465,052	10,148,343	20,796,734	73,609,740

Fund 332-Public Imp Rev Bonds Series 2017

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4100 - Public Works Projects						
OC 2nd Floor Buildout (P23-011) - 4446	1,132,999	0	0	0	0	1,132,999
Total: 4100 - Public Works	1,132,999	0	0	0	0	1,132,999
Total: Public Works	1,132,999	0	0	0	0	1,132,999
Total: 332	1,132,999	0	0	0	0	1,132,999

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4144 - Fleet Vehicles/Equipment						
Solid Waste-New & Replacement Vehicles/Equipment - P24-032	300,000	0	0	0	0	300,000
Total: 4144 - Fleet	300,000	0	0	0	0	300,000
Total: Public Works	300,000	0	0	0	0	300,000
Total: 401	300,000	0	0	0	0	300,000

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Report Grand Total:	72,165,648	136,716,111	75,106,692	224,075,800	137,216,311	645,280,562