

TENTATIVE BUDGET



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Amanda Clavijo, OMB Director

TO: Honorable Chairman and County Commissioners

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

FROM: Amanda Clavijo, OMB Director

DATE: August 28, 2015

RE: Fiscal Year 2016 (FY16) Tentative Budget

RECOMMENDED CHANGES FROM FY15 ADOPTED BUDGET TO FY15 TENTATIVE BUDGET:

In preparation for the First Public Hearing, we are pleased to submit the FY16 Tentative Budget. The FY16 Recommended Budget, which was submitted in July, totaled \$880,813,016. As described in detail below, subsequent to the Recommended Budget there have been changes implemented resulting in a submitted Tentative Budget of \$881,334,924. This is an increase from the Recommended Budget and a decrease of \$134,002,949 from the FY15 Adopted Budget. The primary changes from FY15 are as follows:

- **Countywide Revenues:** The County's revenue stream is continuing to stabilize. The biggest increases were a result of the inclusion of the Second Local Option Fuel Taxes, Mobility Fees for Residential and Commercial, increases associated with Special Assessments, as well as the increase in valuation for Ad Valorem Taxes. Other increases are a result of State grant funding for transportation projects and shared revenue for Community Development Projects. Other areas saw adjustments as a result of increases based on trends and projected growth. In addition, it should be noted that there will be increases to the Countywide Fund Balance for the Final Recommended Budget as a result of including ongoing capital projects.
- **Countywide Operating Changes:**
 - Recommended 3.5% cost of living adjustment (COLA) for all non-IAFF personnel with increases for IAFF in accordance with the Collective Bargaining Agreement (average of 6%). Also there are increases to FRS, Worker's Compensation and insurances (Strategic Plan Action Item #9-Employee Pay Adjustments)
 - Overall increases in FTE count of 3.6 (offset by reductions caused by the privatization to Inmate Medical in FY15):
 - ✓ 36.4 new positions requested as noted below

- Fund 102 - Transportation Trust Fund: Increase of \$6,698,670 (Strategic Plan Action Item #2-Transportation)
 - 1 new position request
 - ✓ Traffic Management System Operator
 - Receives contribution from the General Fund to support operations \$4.4m
 - Funding for Lynx \$6.4m was shifted to this Fund and being supported by the 2nd Local Option Fuel Tax

- Funds 104, 105 & 106 - Tourism Development Tax Funds: Decrease of -\$5.2m
 - 4 new position request under Public Works
 - ✓ Maintenance Technician (2)
 - ✓ Tradesworker (2)
 - \$175,000 appropriated in Fund 104-Tourist Development Tax Fund for aquatic plant management, dredging and debris removal (Strategic Plan Action Item #11-Lake and Beach Cleanup)
 - Increase in promotional materials, travel and training related to pursuing other teams or alternatives from Spring Training (Strategic Plan Action Item #10-Spring Training)
 - Anticipated Debt Service payment for RIDA Phase II of \$1.55m
 - Reserves for AMR cash commitment of \$37m

- Fund 134 - Fire Rescue Fund: Increase of \$8,284,785
 - First year of a new Five year Program; proposed increase of \$8.3m for the Fire Rescue MSBU to support the level of service adopted in the Fire Element Model, provide a program to help fill the gap of underserved capital needs and ensure the future sustainability of the Fund
 - Increases to Personal Services, as well as, capital requests which include:
 - ✓ Fire/EMS Equipment \$1,564,975
 - ✓ LifePak 15 Monitors \$1,208,722
 - ✓ Fire Rescue & EMS Training Facility \$1,726,856
 - ✓ TNT Extrication Tools \$574,473

- Fund 142 – Mobility Fee East Zone: New Special Revenue Fund for FY16 (Strategic Plan Action Item #2-Transportation)
 - Project Development & Environment (PD&E) Studies for Neptune Road and Nolte Road Corridor \$1,050,000

- Fund 143 – Mobility Fee West District: New Special Revenue Fund for FY16 (Strategic Plan Action Item #2-Transportation)
 - Capital project request include:
 - ✓ Reaves Road- Mac Overstreet, Valencia Campus Site Development (Strategic Plan Action Item #14-Valencia/Poinciana)
 - ✓ Neptune Road
Four signal/intersection improvement projects
 - ✓ Hoagland Blvd Phases II & III

- Fund 148 – Building Fund: Increase of \$10,034
 - 1 new position request
 - ✓ Commercial Inspector
 - Capital Outlay of \$89,300 for vehicle replacement and computer hardware
 - Reserves Designated of \$1.5m for permits plus system upgrade

- Fund 150 – West 192 Development Authority: Increase of \$1,397,249
 - 2 new position request
 - ✓ Code Enforcement Officers (2)
 - Funding established in accordance with the West 192 Development Authority Work Plan of \$1.5m
 - Reserves for Capital Designated established for the Flexible Assistance Program and the Signage Grant Program

- Fund 154 - Constitutional Gas Tax Fund: Decrease of -\$1,694,720
 - Road resurfacing funded at \$6 million (Strategic Plan Action Item #2-Transportation)
 - Dirt Road Paving funded at \$750,000 (Strategic Plan Action Item #7-Dirt Road Paving)
 - The ongoing capital project has not yet been included

- Fund 306- Infrastructure Sales Surtax Fund: Decrease of \$15.1m (does not include ongoing projects) (Strategic Plan Action Item #2-Transportation and Action Item #5-Storm Water Plan)
 - Shifted \$2.5m of Debt Service payments to General Fund to allow for new CIP requests, which include:

✓ Overstreet Landing	\$ 200,000
✓ In House Clinic	\$ 180,600
✓ SO Training Facility	\$3,180,956
✓ SO Vehicle Replacement	\$1,700,000
✓ Fanny Bass Slough	\$ 168,000
✓ Kissimmee Chain of Lakes	\$ 150,000
Nutrient Reduction	
✓ Bridge Improvements	\$ 540,000
✓ Intersection Safety	\$ 150,000
✓ Traffic Control Equipment	\$ 100,000
✓ Traffic Signal Replacement	\$ 300,000

- Fund 401- Solid Waste Fund: Decrease of -\$3,122,797
 - Transfer funds to support road resurfacing \$2m (Strategic Plan Action Item #2-Transportation)

- Fund 408- Poinciana Parkway Fund: Decrease of -\$89,401,749 (Strategic Plan Action Item #2-Transportation)
 - The current appropriation is for the debt service payment, as well as the Reserves-Debt amount per the Bond Covenants which total \$9,773,875
 - The ongoing capital project has not yet been included

PROPOSED CHANGES FROM FY16 RECOMMENDED BUDGET TO FY16 TENTATIVE BUDGET:

Staff would like to provide the following synopsis of the changes made to the budget since the Recommended Budget. To aid in the analysis, a report by Fund Group comparing the Tentative

Budget to the Recommended Budget is attached to this memorandum. The adjustments that are summarized include:

- Adjustments and/or corrections to revenues
- Adjustments due to Open Enrollment
- Adjustments, additions and corrections to operating budgets
- Adjustments to Capital Outlay and Transfers Out
- Adjustments to Grants and Aids
- Adjustments to West 192 Development Authority allocation resulting from Board direction

In addition to the information provided in this memorandum, the FY16 Tentative Budget Book includes the following: 1) a Summary of the Major Trends/Issues impacting each Fund, 2) a Fund Summary by Category, and 3) Fund Information by Account. These reports will provide a comparison from the FY15 Adopted Budget to the FY16 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.

GENERAL FUND:

The General Funds' Tentative Budget for FY16 is \$260,886,322 which is a reduction of \$191,105 from the Recommended FY16 Budget of \$261,077,427. The change in revenue is attributed to Transfers In and Fund Balance which were adjusted based on the Final Cost Allocation and a reduction to Fund Balance projections due to revised projections for Traffic Education (Dori Slosberg).

On the expense side, Personal Services increased \$413,442 from the Recommended Budget, due to adjustments to Health and Dental Plan selections during Open Enrollment, as well as corrections to Salaries & Wages. Operating Expenditures decreased by \$213,404 to properly account for funds for the STEM project to Grants and Aids. This adjustment offset funding associated with Overhead cost as well as updating the Tax Collector's Budget.

Capital Outlay increased \$520,000 as a result of re-budget requests in the IT Department, as well as a new appropriation for WIFI at the Correctional Facility. Grants and Aids increased by \$419,250 for the re-appropriation of funds from Operating for the STEM project (\$390,000) and to provide funding for the Literacy Program with the School Board (\$29,250). In addition, Transfers Out decreased as a result of an adjustment to the West 192 Development Authority TIF allocation per Board's direction at the Special Meeting held on July 20th and an adjustment to funds required for the intergovernmental radio communication.

SPECIAL REVENUE FUNDS:

The County has 45 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 is \$345,602,065 which is a decrease of \$27,272 from the Recommended Budget of \$345,629,337. Permits, Fees & Special Assessments increased to accurately reflect estimated revenue based on proposed rates for the neighborhood serving MSBU stormwater program, Intergovernmental Revenue increased as a result of an EMS grant and Homeland Security. Other increases were

made to Charges for Services to reflect funding for the Foreclosure Mediation Program and Fund Balance to account for re-budgets, along with a reduction to Transfers In primarily due to adjustments made to Fund 150 - West 192 Development Authority Fund.

The changes on the expense side regarding Personal Services include an increase of \$215,664 resulting from adjustments to Health and Dental Plan selections during Open Enrollment. Operating increased due to adjustment to overhead rates, re-budgets and grant funding.

Debt Service decreased to account for revised payments for Fund 134- Fire Fund. The increase projected for Capital Outlay of \$907,595 is primarily due to funding for the Mecum Paving Project at OHP (\$2m), MacOversteet project (\$1.2m), grant funding and re-budgets, which was offset by the adjustment to the schedule for the Reunion Fire Station in accordance with the new Five year MSBU program. The adjustments to Transfers Out is primarily due to the Final Cost Allocation Plan. The adjustments to Reserves were in accordance with the Budget Policy.

DEBT SERVICE FUNDS:

The only adjustments made to this Fund Group was a revision to Fund 234-LTD GO Bonds 2006, due to rounding, to bring funding in line with total Ad Valorem budget and Fund 240 – TDT Refunding & Imp 2012 Debt Service due to a calculation adjustment.

CAPITAL PROJECT FUNDS:

The only adjustment made to this Fund Group was to Fund 306 – Local Option Sales Tax Fund. Capital Outlay decreased due to adjustments to the Sheriff's CIP request which was offset by the inclusion of funds for the Mac Overstreet/Valencia College project at Pleasant Hill Road. Transfers Out decreased due to the Final Cost Allocation Plan with adjustment to Reserves in accordance with the Budget Policy. However, the majority of the ongoing projects will be reflected in the Final Recommended Budget submittal and allocated as part of the carryforward process.

ENTERPRISE FUNDS:

The County has three Enterprise Funds – Landfill/Solid Waste, Osceola Parkway and Poinciana Parkway. Revenue adjustments were made to the Solid Waste Fund resulting from revisions to the Special Assessment fee calculation. On the expense side, Personal Services decreased due to Health and Dental Plan selections during Open Enrollment. Operating increased primarily due to a revision to cost for debris removal services.

Transfers Out was updated to reflect adjustments from the Final Cost allocation Plan and changes to Reserves are in accordance with the Budget Policy.

INTERNAL SERVICE FUNDS:

Osceola County has six Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement basis. These Funds were adjusted over the past month as employees made their FY16 selections during Open Enrollment. There is a reduction to Personal Services and Operating Expenses due to Open Enrollment and overhead adjustments. Also, Transfers Out increased to reflect adjustments from the Final Cost allocation Plan.

CONCLUSION:

The FY16 Tentative Budget has increased slightly since the Recommended Budget was presented in July, and is still showing a decrease from the FY15 Adopted. However, it should be noted that the ongoing capital projects have not yet been include, as they are included for the Final Recommended Budget to ensure that the estimates are as accurate as possible. As mentioned, the majority of the changes can be reconciled through the aforementioned adjustments to revenue projections, Personal services, Operating, Capital and Grants and Aids.

GENERAL FUND – FUND GROUP

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 121,814,455	\$ 131,002,444	\$ 131,002,444	\$ 0	\$ 9,187,989
PY Delinquent Ad Valorem Tax	\$ 190,000	\$ 354,707	\$ 354,707	\$ 0	\$ 164,707
Other Taxes	\$ 19,978,688	\$ 19,187,159	\$ 19,187,159	\$ 0	\$(791,529)
Permits, Fees & Special Assessments	\$ 4,193,286	\$ 4,675,576	\$ 4,675,576	\$ 0	\$ 482,290
Intergovernmental Revenue	\$ 26,038,883	\$ 27,886,324	\$ 27,886,324	\$ 0	\$ 1,847,441
Charges For Services	\$ 1,619,498	\$ 2,545,047	\$ 2,545,047	\$ 0	\$ 925,549
Judgment, Fines & Forfeits	\$ 1,401,266	\$ 1,289,653	\$ 1,289,653	\$ 0	\$(111,613)
Miscellaneous Revenues	\$ 1,715,342	\$ 1,552,393	\$ 1,552,393	\$ 0	\$(162,949)
Less 5% Statutory Reduction	\$(8,820,333)	\$(9,407,080)	\$(9,407,080)	\$ 0	\$(586,747)
Subtotal:	\$ 168,131,085	\$ 179,086,223	\$ 179,086,223	\$ 0	\$ 10,955,138
Transfers In	\$ 11,647,251	\$ 9,795,655	\$ 9,776,365	\$(19,290)	\$(1,870,886)
Other Sources	\$ 2,506,000	\$ 2,256,000	\$ 2,256,000	\$ 0	\$(250,000)
Fund Balance	\$ 66,027,179	\$ 69,939,549	\$ 69,767,734	\$(171,815)	\$ 3,740,555
REVENUES TOTAL:	\$ 248,311,515	\$ 261,077,427	\$ 260,886,322	\$(191,105)	\$ 12,574,807
<u>EXPENDITURES:</u>					
Personal Services	\$ 53,879,052	\$ 54,868,469	\$ 55,281,911	\$ 413,442	\$ 1,402,859
Operating Expenses	\$ 54,155,483	\$ 53,545,752	\$ 53,332,348	\$(213,404)	\$(823,135)
Capital Outlay	\$ 4,264,692	\$ 1,588,885	\$ 2,108,885	\$ 520,000	\$(2,155,807)
Debt Service	\$ 3,399,408	\$ 2,648,241	\$ 2,648,241	\$ 0	\$(751,167)
Grants and Aids	\$ 2,606,587	\$ 2,909,229	\$ 3,328,479	\$ 419,250	\$ 721,892
Subtotal:	\$ 118,305,222	\$ 115,560,576	\$ 116,699,864	\$ 1,139,288	\$(1,605,358)
Transfers Out	\$ 87,951,070	\$ 92,459,914	\$ 91,369,824	\$(1,090,090)	\$ 3,418,754
Reserves - Operating	\$ 38,335,459	\$ 39,538,527	\$ 39,390,185	\$(148,342)	\$ 1,054,726
Reserves - Capital	\$ 337,572	\$ 634,837	\$ 634,837	\$ 0	\$ 297,265
Reserves - Assigned	\$ 16,000	\$ 6,590,705	\$ 6,590,705	\$ 0	\$ 6,574,705
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
Reserves - Stability	\$ 3,296,682	\$ 6,223,358	\$ 6,131,397	\$(91,961)	\$ 2,834,715
EXPENDITURES TOTAL:	\$ 248,311,515	\$ 261,077,427	\$ 260,886,322	\$(191,105)	\$ 12,574,807

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

SPECIAL REVENUE FUND GROUP					
	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 21,521,485	\$ 23,864,082	\$ 23,864,082	\$ 0	\$ 2,342,597
PY Delinquent Ad Valorem Tax	\$ 93,906	\$ 65,500	\$ 65,500	\$ 0	\$(28,406)
Other Taxes	\$ 48,928,720	\$ 56,154,016	\$ 56,154,016	\$ 0	\$ 7,225,296
Permits, Fees & Special Assessments	\$ 32,552,208	\$ 52,520,765	\$ 52,552,679	\$ 31,914	\$ 20,000,471
Intergovernmental Revenue	\$ 26,031,527	\$ 43,974,871	\$ 43,935,127	\$(39,744)	\$ 17,903,600
Charges For Services	\$ 14,522,718	\$ 13,522,121	\$ 13,591,321	\$ 69,200	\$(931,397)
Judgment, Fines & Forfeits	\$ 861,747	\$ 1,139,150	\$ 1,139,150	\$ 0	\$ 277,403
Miscellaneous Revenues	\$ 1,296,401	\$ 1,450,507	\$ 1,450,507	\$ 0	\$ 154,106
Less 5% Statutory Reduction	\$(6,340,413)	\$(7,863,482)	\$(7,849,781)	\$ 13,701	\$(1,509,368)
Subtotal:	\$ 139,468,299	\$ 184,827,530	\$ 184,902,601	\$ 75,071	\$ 45,434,302
Transfers In	\$ 12,111,360	\$ 15,708,853	\$ 15,088,889	\$(619,964)	\$ 2,977,529
Other Sources	\$ 5,192,469	\$ 417,059	\$ 417,059	\$ 0	\$(4,775,410)
Fund Balance	\$ 162,765,266	\$ 144,675,895	\$ 145,193,516	\$ 517,621	\$(17,571,750)
REVENUES TOTAL:	\$ 319,537,394	\$ 345,629,337	\$ 345,602,065	\$(27,272)	\$ 26,064,671
EXPENDITURES:					
Personal Services	\$ 49,077,563	\$ 52,067,837	\$ 52,283,501	\$ 215,664	\$ 3,205,938
Operating Expenses	\$ 81,204,566	\$ 94,918,583	\$ 95,338,129	\$ 419,546	\$ 14,133,563
Capital Outlay	\$ 45,801,873	\$ 51,295,718	\$ 55,951,406	\$ 4,655,688	\$ 10,149,533
Debt Service	\$ 130,961	\$ 2,340,292	\$ 2,285,417	\$(54,875)	\$ 2,154,456
Grants and Aids	\$ 566,439	\$ 422,958	\$ 422,958	\$ 0	\$(143,481)
Subtotal:	\$ 176,781,402	\$ 201,045,388	\$ 206,281,411	\$ 5,236,023	\$ 29,500,009
Transfers Out	\$ 18,420,446	\$ 20,154,767	\$ 20,116,081	\$(38,686)	\$ 1,695,635
Reserves - Operating	\$ 33,951,576	\$ 38,490,671	\$ 36,966,604	\$(1,524,067)	\$ 3,015,028
Reserves - Debt	\$ 1,742	\$ 25,373	\$ 25,373	\$ 0	\$ 23,631
Reserves - Capital	\$ 30,383,336	\$ 29,706,431	\$ 29,688,881	\$(17,550)	\$(694,455)
Reserves - Assigned	\$ 36,158,549	\$ 39,323,903	\$ 37,323,903	\$(2,000,000)	\$ 1,165,354
Reserves - Restricted	\$ 8,281,277	\$ 8,483,944	\$ 8,479,947	\$(3,997)	\$ 198,670
Reserves - Stability	\$ 15,559,066	\$ 8,398,860	\$ 6,719,865	\$(1,678,995)	\$(8,839,201)
EXPENDITURES TOTAL:	\$ 319,537,394	\$ 345,629,337	\$ 345,602,065	\$(27,272)	\$ 26,064,671

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

DEBT SERVICE FUND GROUP					
	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,235,192	\$ 3,311,675	\$ 3,311,674	\$(1)	\$ 76,482
Permits, Fees & Special Assessments	\$ 597,287	\$ 640,364	\$ 640,364	\$ 0	\$ 43,077
Intergovernmental Revenue	\$ 2,531,921	\$ 2,546,291	\$ 2,546,291	\$ 0	\$ 14,370
Miscellaneous Revenues	\$ 17,700	\$ 17,900	\$ 17,900	\$ 0	\$ 200
Less 5% Statutory Reduction	\$(192,509)	\$(198,497)	\$(198,497)	\$ 0	\$(5,988)
Subtotal:	\$ 6,189,591	\$ 6,317,733	\$ 6,317,732	\$(1)	\$ 128,141
Transfers In	\$ 30,201,191	\$ 33,871,299	\$ 33,870,891	\$(408)	\$ 3,669,700
Fund Balance	\$ 45,776,264	\$ 46,017,427	\$ 46,017,427	\$ 0	\$ 241,163
REVENUES TOTAL:	\$ 82,167,046	\$ 86,206,459	\$ 86,206,050	\$(409)	\$ 4,039,004
<u>EXPENDITURES:</u>					
Debt Service	\$ 37,512,239	\$ 39,697,554	\$ 39,697,554	\$ 0	\$ 2,185,315
Subtotal:	\$ 37,512,239	\$ 39,697,554	\$ 39,697,554	\$ 0	\$ 2,185,315
Reserves - Debt	\$ 44,654,807	\$ 46,508,905	\$ 46,508,496	\$(409)	\$ 1,853,689
EXPENDITURES TOTAL:	\$ 82,167,046	\$ 86,206,459	\$ 86,206,050	\$(409)	\$ 4,039,004

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

CAPITAL PROJECTS FUND GROUP

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Other Taxes	\$ 23,894,820	\$ 26,716,783	\$ 26,716,783	\$ 0	\$ 2,821,963
Intergovernmental Revenue	\$ 5,700,000	\$ 24,500,000	\$ 24,500,000	\$ 0	\$ 18,800,000
Miscellaneous Revenues	\$ 69,845	\$ 97,890	\$ 97,890	\$ 0	\$ 28,045
Less 5% Statutory Reduction	<u>\$(1,198,233)</u>	<u>\$(1,340,734)</u>	<u>\$(1,340,734)</u>	\$ 0	<u>\$(142,501)</u>
Subtotal:	\$ 28,466,432	\$ 49,973,939	\$ 49,973,939	\$ 0	\$ 21,507,507
Transfers In	\$ 5,974,000	\$ 0	\$ 0	\$ 0	\$(5,974,000)
Other Sources	\$ 23,000,000	\$ 0	\$ 0	\$ 0	\$(23,000,000)
Fund Balance	<u>\$ 94,618,226</u>	<u>\$ 16,355,344</u>	<u>\$ 16,355,344</u>	\$ 0	<u>\$(78,262,882)</u>
REVENUES TOTAL:	<u>\$ 152,058,658</u>	<u>\$ 66,329,283</u>	<u>\$ 66,329,283</u>	\$ 0	<u>\$(85,729,375)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 120,874,398	\$ 30,449,556	\$ 29,726,055	\$(723,501)	\$(91,148,343)
Debt Service	<u>\$ 1,836,648</u>	<u>\$ 1,836,729</u>	<u>\$ 1,836,729</u>	\$ 0	<u>\$ 81</u>
Subtotal:	\$ 122,711,046	\$ 32,286,285	\$ 31,562,784	\$(723,501)	\$(91,148,262)
Transfers Out	\$ 15,509,067	\$ 19,066,826	\$ 18,916,689	\$(150,137)	\$ 3,407,622
Reserves - Capital	\$ 11,086,022	\$ 13,602,821	\$ 13,097,287	\$(505,534)	\$ 2,011,265
Reserves - Assigned	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	\$ 0	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 152,058,658</u>	<u>\$ 67,708,455</u>	<u>\$ 66,329,283</u>	\$(1,379,172)	<u>\$(85,729,375)</u>

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

ENTERPRISE FUNDS

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 14,419,972	\$ 14,535,500	\$ 14,723,288	\$ 187,788	\$ 303,316
Intergovernmental Revenue	\$ 20,000,000	\$ 0	\$ 0	\$ 0	\$(20,000,000)
Charges For Services	\$ 18,459,662	\$ 18,179,589	\$ 18,179,589	\$ 0	\$(280,073)
Miscellaneous Revenues	\$ 150,600	\$ 1,992,374	\$ 1,992,374	\$ 0	\$ 1,841,774
Less 5% Statutory Reduction	\$(1,651,511)	\$(1,735,373)	\$(1,744,762)	\$(9,389)	\$(93,251)
Subtotal:	\$ 51,378,723	\$ 32,972,090	\$ 33,150,489	\$ 178,399	\$(18,228,234)
Fund Balance	\$ 115,031,785	\$ 37,983,588	\$ 37,983,588	\$ 0	\$(77,048,197)
REVENUES TOTAL:	\$ 166,410,508	\$ 70,955,678	\$ 71,134,077	\$ 178,399	\$(95,276,431)
EXPENDITURES:					
Personal Services	\$ 1,246,467	\$ 1,325,955	\$ 1,323,019	\$(2,936)	\$ 76,552
Operating Expenses	\$ 14,897,838	\$ 15,091,236	\$ 15,200,715	\$ 109,479	\$ 302,877
Capital Outlay	\$ 88,095,155	\$ 230,700	\$ 230,700	\$ 0	\$(87,864,455)
Debt Service	\$ 12,128,163	\$ 11,504,494	\$ 11,504,494	\$ 0	\$(623,669)
Subtotal:	\$ 116,367,623	\$ 28,152,385	\$ 28,258,928	\$ 106,543	\$(88,108,695)
Transfers Out	\$ 6,870,331	\$ 2,488,310	\$ 2,420,398	\$(67,912)	\$(4,449,933)
Reserves - Operating	\$ 6,692,658	\$ 4,515,204	\$ 4,520,371	\$ 5,167	\$(2,172,287)
Reserves - Debt	\$ 15,339,881	\$ 12,950,656	\$ 12,950,656	\$ 0	\$(2,389,225)
Reserves - Capital	\$ 7,269,022	\$ 10,978,130	\$ 11,112,731	\$ 134,601	\$ 3,843,709
Reserves - Assigned	\$ 13,870,993	\$ 11,870,993	\$ 11,870,993	\$ 0	\$(2,000,000)
EXPENDITURES TOTAL:	\$ 166,410,508	\$ 70,955,678	\$ 71,134,077	\$ 178,399	\$(95,276,431)

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

INTERNAL SERVICE

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Charges For Services	\$ 30,075,448	\$ 30,440,484	\$ 31,002,779	\$ 562,295	\$ 927,331
Miscellaneous Revenues	\$ 30,000	\$ 214,768	\$ 214,768	\$ 0	\$ 184,768
<u>Less 5% Statutory Reduction</u>	<u>\$(1,500)</u>	<u>\$(10,008)</u>	<u>\$(10,008)</u>	<u>\$ 0</u>	<u>\$(8,508)</u>
Subtotal:	\$ 30,103,948	\$ 30,645,244	\$ 31,207,539	\$ 562,295	\$ 1,103,591
Transfers In	\$ 114,750	\$ 279,804	\$ 279,804	\$ 0	\$ 165,054
<u>Fund Balance</u>	<u>\$ 16,634,054</u>	<u>\$ 19,689,784</u>	<u>\$ 19,689,784</u>	<u>\$ 0</u>	<u>\$ 3,055,730</u>
REVENUES TOTAL:	<u>\$ 46,852,752</u>	<u>\$ 50,614,832</u>	<u>\$ 51,177,127</u>	<u>\$ 562,295</u>	<u>\$ 4,324,375</u>
<u>EXPENDITURES:</u>					
Personal Services	\$ 1,094,679	\$ 1,109,403	\$ 1,108,536	\$(867)	\$ 13,857
Operating Expenses	\$ 27,830,007	\$ 28,154,553	\$ 28,149,588	\$(4,965)	\$ 319,581
<u>Capital Outlay</u>	<u>\$ 152,000</u>	<u>\$ 289,807</u>	<u>\$ 289,807</u>	<u>\$ 0</u>	<u>\$ 137,807</u>
Subtotal:	\$ 29,076,686	\$ 29,553,763	\$ 29,547,931	\$(5,832)	\$ 471,245
Transfers Out	\$ 155,769	\$ 168,530	\$ 245,693	\$ 77,163	\$ 89,924
Reserves - Operating	\$ 230,522	\$ 372,859	\$ 239,591	\$(133,268)	\$ 9,069
Reserves - Capital	\$ 3,211,564	\$ 1,153,394	\$ 1,159,838	\$ 6,444	\$(2,051,726)
<u>Reserves - Claims</u>	<u>\$ 14,178,211</u>	<u>\$ 19,366,286</u>	<u>\$ 19,984,074</u>	<u>\$ 617,788</u>	<u>\$ 5,805,863</u>
EXPENDITURES TOTAL:	<u>\$ 46,852,752</u>	<u>\$ 50,614,832</u>	<u>\$ 51,177,127</u>	<u>\$ 562,295</u>	<u>\$ 4,324,375</u>

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

Countywide Budget Summary

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 146,571,132	\$ 158,178,201	\$ 158,178,200	\$(1)	\$ 11,607,068
PY Delinquent Ad Valorem Tax	\$ 283,906	\$ 420,207	\$ 420,207	\$ 0	\$ 136,301
Other Taxes	\$ 92,802,228	\$ 102,057,958	\$ 102,057,958	\$ 0	\$ 9,255,730
Permits, Fees & Special Assessments	\$ 51,762,753	\$ 72,372,205	\$ 72,591,907	\$ 219,702	\$ 20,829,154
Intergovernmental Revenue	\$ 80,302,331	\$ 98,907,486	\$ 98,867,742	\$(39,744)	\$ 18,565,411
Charges For Services	\$ 64,677,326	\$ 64,687,241	\$ 65,318,736	\$ 631,495	\$ 641,410
Judgment, Fines & Forfeits	\$ 2,263,013	\$ 2,428,803	\$ 2,428,803	\$ 0	\$ 165,790
Miscellaneous Revenues	\$ 3,279,888	\$ 5,325,832	\$ 5,325,832	\$ 0	\$ 2,045,944
Less 5% Statutory Reduction	\$(18,204,499)	\$(20,555,174)	\$(20,550,862)	\$ 4,312	\$(2,346,363)
Subtotal:	\$ 423,738,078	\$ 483,822,759	\$ 484,638,523	\$ 815,764	\$ 60,900,445
Transfers In	\$ 60,048,552	\$ 59,655,611	\$ 59,015,949	\$(639,662)	\$(1,032,603)
Other Sources	\$ 30,698,469	\$ 2,673,059	\$ 2,673,059	\$ 0	\$(28,025,410)
Fund Balance	\$ 500,852,774	\$ 334,661,587	\$ 335,007,393	\$ 345,806	\$(165,845,381)
REVENUES TOTAL:	\$ 1,015,337,873	\$ 880,813,016	\$ 881,334,924	\$ 521,908	\$(134,002,949)
EXPENDITURES:					
Personal Services	\$ 105,297,761	\$ 109,371,664	\$ 109,996,967	\$ 625,303	\$ 4,699,206
Operating Expenses	\$ 178,087,894	\$ 191,710,124	\$ 192,020,780	\$ 310,656	\$ 13,932,886
Capital Outlay	\$ 259,188,118	\$ 83,854,666	\$ 84,558,760	\$ 704,094	\$(174,629,358)
Debt Service	\$ 55,007,419	\$ 58,027,310	\$ 57,972,435	\$(54,875)	\$ 2,965,016
Grants and Aids	\$ 3,173,026	\$ 3,332,187	\$ 3,751,437	\$ 419,250	\$ 578,411
Subtotal:	\$ 600,754,218	\$ 446,295,951	\$ 448,300,379	\$ 2,004,428	\$(152,453,839)
Other Non Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out	\$ 128,906,683	\$ 134,338,347	\$ 133,068,685	\$(1,269,662)	\$ 4,162,002
Reserves - Operating	\$ 79,210,215	\$ 82,917,261	\$ 82,633,748	\$(283,513)	\$ 3,423,533
Reserves - Debt	\$ 59,996,430	\$ 59,484,934	\$ 59,484,525	\$(409)	\$(511,905)
Reserves - Capital	\$ 52,287,516	\$ 56,075,613	\$ 57,924,670	\$ 1,849,057	\$ 5,637,154
Reserves - Claims	\$ 14,178,211	\$ 19,366,286	\$ 19,984,074	\$ 617,788	\$ 5,805,863
Reserves - Assigned	\$ 52,798,065	\$ 60,538,124	\$ 58,538,124	\$(2,000,000)	\$ 5,740,059
Reserves - Restricted	\$ 8,350,787	\$ 8,553,454	\$ 8,549,457	\$(3,997)	\$ 198,670
Reserves - Stability	\$ 18,855,748	\$ 14,622,218	\$ 12,851,262	\$(1,770,956)	\$(6,004,486)
EXPENDITURES TOTAL:	\$ 1,015,337,873	\$ 882,192,188	\$ 881,334,924	\$(857,264)	\$(134,002,949)

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

GENERAL FUND – FUND GROUP

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 121,814,455	\$ 131,002,444	\$ 131,002,444	\$ 0	\$ 9,187,989
PY Delinquent Ad Valorem Tax	\$ 190,000	\$ 354,707	\$ 354,707	\$ 0	\$ 164,707
Other Taxes	\$ 19,978,688	\$ 19,187,159	\$ 19,187,159	\$ 0	\$(791,529)
Permits, Fees & Special Assessments	\$ 4,193,286	\$ 4,675,576	\$ 4,675,576	\$ 0	\$ 482,290
Intergovernmental Revenue	\$ 26,038,883	\$ 27,886,324	\$ 27,886,324	\$ 0	\$ 1,847,441
Charges For Services	\$ 1,619,498	\$ 2,545,047	\$ 2,545,047	\$ 0	\$ 925,549
Judgment, Fines & Forfeits	\$ 1,401,266	\$ 1,289,653	\$ 1,289,653	\$ 0	\$(111,613)
Miscellaneous Revenues	\$ 1,715,342	\$ 1,552,393	\$ 1,552,393	\$ 0	\$(162,949)
Less 5% Statutory Reduction	\$(8,820,333)	\$(9,407,080)	\$(9,407,080)	\$ 0	\$(586,747)
Subtotal:	\$ 168,131,085	\$ 179,086,223	\$ 179,086,223	\$ 0	\$ 10,955,138
Transfers In	\$ 11,647,251	\$ 9,795,655	\$ 9,776,365	\$(19,290)	\$(1,870,886)
Other Sources	\$ 2,506,000	\$ 2,256,000	\$ 2,256,000	\$ 0	\$(250,000)
Fund Balance	\$ 66,027,179	\$ 69,939,549	\$ 69,767,734	\$(171,815)	\$ 3,740,555
REVENUES TOTAL:	\$ 248,311,515	\$ 261,077,427	\$ 260,886,322	\$(191,105)	\$ 12,574,807
<u>EXPENDITURES:</u>					
Personal Services	\$ 53,879,052	\$ 54,868,469	\$ 55,281,911	\$ 413,442	\$ 1,402,859
Operating Expenses	\$ 54,155,483	\$ 53,545,752	\$ 53,332,348	\$(213,404)	\$(823,135)
Capital Outlay	\$ 4,264,692	\$ 1,588,885	\$ 2,108,885	\$ 520,000	\$(2,155,807)
Debt Service	\$ 3,399,408	\$ 2,648,241	\$ 2,648,241	\$ 0	\$(751,167)
Grants and Aids	\$ 2,606,587	\$ 2,909,229	\$ 3,328,479	\$ 419,250	\$ 721,892
Subtotal:	\$ 118,305,222	\$ 115,560,576	\$ 116,699,864	\$ 1,139,288	\$(1,605,358)
Transfers Out	\$ 87,951,070	\$ 92,459,914	\$ 91,369,824	\$(1,090,090)	\$ 3,418,754
Reserves - Operating	\$ 38,335,459	\$ 39,538,527	\$ 39,390,185	\$(148,342)	\$ 1,054,726
Reserves - Capital	\$ 337,572	\$ 634,837	\$ 634,837	\$ 0	\$ 297,265
Reserves - Assigned	\$ 16,000	\$ 6,590,705	\$ 6,590,705	\$ 0	\$ 6,574,705
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
Reserves - Stability	\$ 3,296,682	\$ 6,223,358	\$ 6,131,397	\$(91,961)	\$ 2,834,715
EXPENDITURES TOTAL:	\$ 248,311,515	\$ 261,077,427	\$ 260,886,322	\$(191,105)	\$ 12,574,807

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

SPECIAL REVENUE FUND GROUP					
	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 21,521,485	\$ 23,864,082	\$ 23,864,082	\$ 0	\$ 2,342,597
PY Delinquent Ad Valorem Tax	\$ 93,906	\$ 65,500	\$ 65,500	\$ 0	\$(28,406)
Other Taxes	\$ 48,928,720	\$ 56,154,016	\$ 56,154,016	\$ 0	\$ 7,225,296
Permits, Fees & Special Assessments	\$ 32,552,208	\$ 52,520,765	\$ 52,552,679	\$ 31,914	\$ 20,000,471
Intergovernmental Revenue	\$ 26,031,527	\$ 43,974,871	\$ 43,935,127	\$(39,744)	\$ 17,903,600
Charges For Services	\$ 14,522,718	\$ 13,522,121	\$ 13,591,321	\$ 69,200	\$(931,397)
Judgment, Fines & Forfeits	\$ 861,747	\$ 1,139,150	\$ 1,139,150	\$ 0	\$ 277,403
Miscellaneous Revenues	\$ 1,296,401	\$ 1,450,507	\$ 1,450,507	\$ 0	\$ 154,106
Less 5% Statutory Reduction	\$(6,340,413)	\$(7,863,482)	\$(7,849,781)	\$ 13,701	\$(1,509,368)
Subtotal:	\$ 139,468,299	\$ 184,827,530	\$ 184,902,601	\$ 75,071	\$ 45,434,302
Transfers In	\$ 12,111,360	\$ 15,708,853	\$ 15,088,889	\$(619,964)	\$ 2,977,529
Other Sources	\$ 5,192,469	\$ 417,059	\$ 417,059	\$ 0	\$(4,775,410)
Fund Balance	\$ 162,765,266	\$ 144,675,895	\$ 145,193,516	\$ 517,621	\$(17,571,750)
REVENUES TOTAL:	\$ 319,537,394	\$ 345,629,337	\$ 345,602,065	\$(27,272)	\$ 26,064,671
EXPENDITURES:					
Personal Services	\$ 49,077,563	\$ 52,067,837	\$ 52,283,501	\$ 215,664	\$ 3,205,938
Operating Expenses	\$ 81,204,566	\$ 94,918,583	\$ 95,338,129	\$ 419,546	\$ 14,133,563
Capital Outlay	\$ 45,801,873	\$ 51,295,718	\$ 55,951,406	\$ 4,655,688	\$ 10,149,533
Debt Service	\$ 130,961	\$ 2,340,292	\$ 2,285,417	\$(54,875)	\$ 2,154,456
Grants and Aids	\$ 566,439	\$ 422,958	\$ 422,958	\$ 0	\$(143,481)
Subtotal:	\$ 176,781,402	\$ 201,045,388	\$ 206,281,411	\$ 5,236,023	\$ 29,500,009
Transfers Out	\$ 18,420,446	\$ 20,154,767	\$ 20,116,081	\$(38,686)	\$ 1,695,635
Reserves - Operating	\$ 33,951,576	\$ 38,490,671	\$ 36,966,604	\$(1,524,067)	\$ 3,015,028
Reserves - Debt	\$ 1,742	\$ 25,373	\$ 25,373	\$ 0	\$ 23,631
Reserves - Capital	\$ 30,383,336	\$ 29,706,431	\$ 29,688,881	\$(17,550)	\$(694,455)
Reserves - Assigned	\$ 36,158,549	\$ 39,323,903	\$ 37,323,903	\$(2,000,000)	\$ 1,165,354
Reserves - Restricted	\$ 8,281,277	\$ 8,483,944	\$ 8,479,947	\$(3,997)	\$ 198,670
Reserves - Stability	\$ 15,559,066	\$ 8,398,860	\$ 6,719,865	\$(1,678,995)	\$(8,839,201)
EXPENDITURES TOTAL:	\$ 319,537,394	\$ 345,629,337	\$ 345,602,065	\$(27,272)	\$ 26,064,671

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

DEBT SERVICE FUND GROUP					
	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,235,192	\$ 3,311,675	\$ 3,311,674	\$(1)	\$ 76,482
Permits, Fees & Special Assessments	\$ 597,287	\$ 640,364	\$ 640,364	\$ 0	\$ 43,077
Intergovernmental Revenue	\$ 2,531,921	\$ 2,546,291	\$ 2,546,291	\$ 0	\$ 14,370
Miscellaneous Revenues	\$ 17,700	\$ 17,900	\$ 17,900	\$ 0	\$ 200
Less 5% Statutory Reduction	\$(192,509)	\$(198,497)	\$(198,497)	\$ 0	\$(5,988)
Subtotal:	\$ 6,189,591	\$ 6,317,733	\$ 6,317,732	\$(1)	\$ 128,141
Transfers In	\$ 30,201,191	\$ 33,871,299	\$ 33,870,891	\$(408)	\$ 3,669,700
Fund Balance	\$ 45,776,264	\$ 46,017,427	\$ 46,017,427	\$ 0	\$ 241,163
REVENUES TOTAL:	\$ 82,167,046	\$ 86,206,459	\$ 86,206,050	\$(409)	\$ 4,039,004
<u>EXPENDITURES:</u>					
Debt Service	\$ 37,512,239	\$ 39,697,554	\$ 39,697,554	\$ 0	\$ 2,185,315
Subtotal:	\$ 37,512,239	\$ 39,697,554	\$ 39,697,554	\$ 0	\$ 2,185,315
Reserves - Debt	\$ 44,654,807	\$ 46,508,905	\$ 46,508,496	\$(409)	\$ 1,853,689
EXPENDITURES TOTAL:	\$ 82,167,046	\$ 86,206,459	\$ 86,206,050	\$(409)	\$ 4,039,004

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

CAPITAL PROJECTS FUND GROUP

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Other Taxes	\$ 23,894,820	\$ 26,716,783	\$ 26,716,783	\$ 0	\$ 2,821,963
Intergovernmental Revenue	\$ 5,700,000	\$ 24,500,000	\$ 24,500,000	\$ 0	\$ 18,800,000
Miscellaneous Revenues	\$ 69,845	\$ 97,890	\$ 97,890	\$ 0	\$ 28,045
Less 5% Statutory Reduction	<u>\$(1,198,233)</u>	<u>\$(1,340,734)</u>	<u>\$(1,340,734)</u>	\$ 0	<u>\$(142,501)</u>
Subtotal:	\$ 28,466,432	\$ 49,973,939	\$ 49,973,939	\$ 0	\$ 21,507,507
Transfers In	\$ 5,974,000	\$ 0	\$ 0	\$ 0	\$(5,974,000)
Other Sources	\$ 23,000,000	\$ 0	\$ 0	\$ 0	\$(23,000,000)
Fund Balance	<u>\$ 94,618,226</u>	<u>\$ 16,355,344</u>	<u>\$ 16,355,344</u>	\$ 0	<u>\$(78,262,882)</u>
REVENUES TOTAL:	<u>\$ 152,058,658</u>	<u>\$ 66,329,283</u>	<u>\$ 66,329,283</u>	\$ 0	<u>\$(85,729,375)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 120,874,398	\$ 30,449,556	\$ 29,726,055	\$(723,501)	\$(91,148,343)
Debt Service	<u>\$ 1,836,648</u>	<u>\$ 1,836,729</u>	<u>\$ 1,836,729</u>	\$ 0	<u>\$ 81</u>
Subtotal:	\$ 122,711,046	\$ 32,286,285	\$ 31,562,784	\$(723,501)	\$(91,148,262)
Transfers Out	\$ 15,509,067	\$ 19,066,826	\$ 18,916,689	\$(150,137)	\$ 3,407,622
Reserves - Capital	\$ 11,086,022	\$ 13,602,821	\$ 13,097,287	\$(505,534)	\$ 2,011,265
Reserves - Assigned	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	\$ 0	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 152,058,658</u>	<u>\$ 67,708,455</u>	<u>\$ 66,329,283</u>	\$(1,379,172)	<u>\$(85,729,375)</u>

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

ENTERPRISE FUNDS

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 14,419,972	\$ 14,535,500	\$ 14,723,288	\$ 187,788	\$ 303,316
Intergovernmental Revenue	\$ 20,000,000	\$ 0	\$ 0	\$ 0	\$(20,000,000)
Charges For Services	\$ 18,459,662	\$ 18,179,589	\$ 18,179,589	\$ 0	\$(280,073)
Miscellaneous Revenues	\$ 150,600	\$ 1,992,374	\$ 1,992,374	\$ 0	\$ 1,841,774
Less 5% Statutory Reduction	\$(1,651,511)	\$(1,735,373)	\$(1,744,762)	\$(9,389)	\$(93,251)
Subtotal:	\$ 51,378,723	\$ 32,972,090	\$ 33,150,489	\$ 178,399	\$(18,228,234)
Fund Balance	\$ 115,031,785	\$ 37,983,588	\$ 37,983,588	\$ 0	\$(77,048,197)
REVENUES TOTAL:	\$ 166,410,508	\$ 70,955,678	\$ 71,134,077	\$ 178,399	\$(95,276,431)
EXPENDITURES:					
Personal Services	\$ 1,246,467	\$ 1,325,955	\$ 1,323,019	\$(2,936)	\$ 76,552
Operating Expenses	\$ 14,897,838	\$ 15,091,236	\$ 15,200,715	\$ 109,479	\$ 302,877
Capital Outlay	\$ 88,095,155	\$ 230,700	\$ 230,700	\$ 0	\$(87,864,455)
Debt Service	\$ 12,128,163	\$ 11,504,494	\$ 11,504,494	\$ 0	\$(623,669)
Subtotal:	\$ 116,367,623	\$ 28,152,385	\$ 28,258,928	\$ 106,543	\$(88,108,695)
Transfers Out	\$ 6,870,331	\$ 2,488,310	\$ 2,420,398	\$(67,912)	\$(4,449,933)
Reserves - Operating	\$ 6,692,658	\$ 4,515,204	\$ 4,520,371	\$ 5,167	\$(2,172,287)
Reserves - Debt	\$ 15,339,881	\$ 12,950,656	\$ 12,950,656	\$ 0	\$(2,389,225)
Reserves - Capital	\$ 7,269,022	\$ 10,978,130	\$ 11,112,731	\$ 134,601	\$ 3,843,709
Reserves - Assigned	\$ 13,870,993	\$ 11,870,993	\$ 11,870,993	\$ 0	\$(2,000,000)
EXPENDITURES TOTAL:	\$ 166,410,508	\$ 70,955,678	\$ 71,134,077	\$ 178,399	\$(95,276,431)

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

INTERNAL SERVICE

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 30,075,448	\$ 30,440,484	\$ 31,002,779	\$ 562,295	\$ 927,331
Miscellaneous Revenues	\$ 30,000	\$ 214,768	\$ 214,768	\$ 0	\$ 184,768
Less 5% Statutory Reduction	\$(1,500)	\$(10,008)	\$(10,008)	\$ 0	\$(8,508)
Subtotal:	\$ 30,103,948	\$ 30,645,244	\$ 31,207,539	\$ 562,295	\$ 1,103,591
Transfers In	\$ 114,750	\$ 279,804	\$ 279,804	\$ 0	\$ 165,054
Fund Balance	\$ 16,634,054	\$ 19,689,784	\$ 19,689,784	\$ 0	\$ 3,055,730
REVENUES TOTAL:	\$ 46,852,752	\$ 50,614,832	\$ 51,177,127	\$ 562,295	\$ 4,324,375
EXPENDITURES:					
Personal Services	\$ 1,094,679	\$ 1,109,403	\$ 1,108,536	\$(867)	\$ 13,857
Operating Expenses	\$ 27,830,007	\$ 28,154,553	\$ 28,149,588	\$(4,965)	\$ 319,581
Capital Outlay	\$ 152,000	\$ 289,807	\$ 289,807	\$ 0	\$ 137,807
Subtotal:	\$ 29,076,686	\$ 29,553,763	\$ 29,547,931	\$(5,832)	\$ 471,245
Transfers Out	\$ 155,769	\$ 168,530	\$ 245,693	\$ 77,163	\$ 89,924
Reserves - Operating	\$ 230,522	\$ 372,859	\$ 239,591	\$(133,268)	\$ 9,069
Reserves - Capital	\$ 3,211,564	\$ 1,153,394	\$ 1,159,838	\$ 6,444	\$(2,051,726)
Reserves - Claims	\$ 14,178,211	\$ 19,366,286	\$ 19,984,074	\$ 617,788	\$ 5,805,863
EXPENDITURES TOTAL:	\$ 46,852,752	\$ 50,614,832	\$ 51,177,127	\$ 562,295	\$ 4,324,375

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

OVERVIEW

Fund Balance Revenues and Expenditures	1
Countywide Budget Summary	3

Fund Balance Revenues and Expenditures

7 - 1st Public Hearing Tentative Budget

<u>Fund</u>	<u>2016</u> <u>Revenues</u>	<u>2016</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	260,886,322	260,886,322	0
101-TDT RIDA Tax Bond 2012 Project	8,611,558	8,611,558	0
102-Transportation Trust Fund	23,979,728	23,979,728	0
103-Drug Abuse Treatment Fund	107,243	107,243	0
104-Tourist Development Tax Fund	69,000,201	69,000,201	0
105-Fifth Cent Tourist Development Tax Fund	21,031,030	21,031,030	0
106-Sixth Cent Tourist Development Tax Fund	14,195,147	14,195,147	0
107-Library District Fund	10,441,729	10,441,729	0
109-Law Enforcement Trust Fund	881,009	881,009	0
111-SHIP State Housing Initiative Program	1,590,645	1,590,645	0
112-Emergency(911)Communications	2,488,560	2,488,560	0
115-Court Facilities Fund	11,254,980	11,254,980	0
118-Homeless Prevention & Rapid Rehousing	928,915	928,915	0
122-NEIGHBORHOOD STABIL PROGRAM 3	286,518	286,518	0
123-TDT Ref & Imp 2012 Project	11,111,407	11,111,407	0
124-Environmental Land Acquisitions	595,174	595,174	0
125-Environmental Land Maintenance	725,752	725,752	0
126-GO Bond Series 2010	0	0	0
128-Subdivision Pond MSBU	689,050	689,050	0
129-Street Lighting MSBU	462,006	462,006	0
130-Court Related Technology Fund	1,646,200	1,646,200	0
134-Countywide Fire Fund	75,248,395	75,248,395	0
136-Homestead Foreclosure Mediation Fund	106,766	106,766	0
137-HOME Fund	819,395	819,395	0
139-Criminal Justice Training	125,653	125,653	0
141-Boating Improvement Fund	67,581	67,581	0
142 - Mobility Fee East Zone	1,422,446	1,422,446	0
143 - Mobility Fee West Zone	5,328,703	5,328,703	0
145 - Red Light Cameras	279,884	279,884	0
148-Building Fund	7,765,790	7,765,790	0
149-East 192 CRA	224,627	224,627	0
150-West 192 Development Authority	4,129,328	4,129,328	0
151-CDBG Fund	2,842,450	2,842,450	0
152-Muni Svcs Tax Units MSTU Fund	1,265,256	1,265,256	0
153-Muni Svcs Benefit Units MSBU Fund	71,130	71,130	0
154-Constitutional Gas Tax Fund	8,081,899	8,081,899	0
155-West 192 MSBU Phase I	4,781,626	4,781,626	0
156-Federal And State Grants Fund	19,633,361	19,633,361	0
158-Intergovernmental Radio Communications	3,513,042	3,513,042	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2016</u> <u>Revenues</u>	<u>2016</u> <u>Expenditures</u>	<u>Balance</u>
168-Section 8 Fund	11,958,500	11,958,500	0
177-Fire Impact Fee Fund	4,036,985	4,036,985	0
178-Parks Impact Fee Fund	8,071,888	8,071,888	0
180-Inmate Welfare Fund	453,127	453,127	0
182-Road Impact Fee Zone 2	4,900,000	4,900,000	0
187-Road Impact Fee Poinciana Overlay	447,381	447,381	0
201-Limited GO Refunding Bonds, Series 2015	357,021	357,021	0
202-D/S Sales Tax Rev 2009	8,511,267	8,511,267	0
204-TDT Tax Bonds Series 2012	2,437,369	2,437,369	0
210-W 192 Phase IIC	806,020	806,020	0
211 - Sales Tax Revenue Bonds Series 2015A	4,354,352	4,354,352	0
234-Ltd GO Bonds 2006	1,995,167	1,995,167	0
235-Infra Sales Surtax Series 2007	9,459,975	9,459,975	0
236-Capital Improvement Bond Series 2009	24,656,814	24,656,814	0
237-Sales Tax Ref Rev Bonds Series 2010	11,900,325	11,900,325	0
238-GO Bonds 2010	3,848,619	3,848,619	0
239-Infra S Tax Rev Refunding 2011	6,941,113	6,941,113	0
240-TDT Ref & Imp 2012 Debt Svc	9,543,144	9,543,144	0
241-Infrastructure Sales Surtax Series 2015	1,394,864	1,394,864	0
306-Local Option Sales Tax Fund	39,047,480	39,047,480	0
315-Gen Cap Outlay Fund	2,752,523	2,752,523	0
327-Infrastructure & Equipment Capital Fund	29,280	29,280	0
328 - Special Purpose Capital Fund	24,500,000	24,500,000	0
401-Solid Waste Fund	40,675,257	40,675,257	0
407-Osceola Parkway	20,684,945	20,684,945	0
408-Poinciana Parkway	9,773,875	9,773,875	0
501-Workers Comp Internal Service Fund	8,345,247	8,345,247	0
502-Property & Casualty Insurance Internal Service Fund	5,830,248	5,830,248	0
503-Dental Insurance Internal Service Fund	1,251,461	1,251,461	0
504-Health Insurance Internal Service Fund	29,116,758	29,116,758	0
505-Life, LTD, Vol. Life Internal Service Fund	1,142,252	1,142,252	0
510-Fleet Internal Service Fund	5,491,161	5,491,161	0
Total Budget	881,334,924	881,334,924	0

Countywide Budget Summary

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 146,571,132	\$ 158,178,201	\$ 158,178,200	\$(1)	\$ 11,607,068
PY Delinquent Ad Valorem Tax	\$ 283,906	\$ 420,207	\$ 420,207	\$ 0	\$ 136,301
Other Taxes	\$ 92,802,228	\$ 102,057,958	\$ 102,057,958	\$ 0	\$ 9,255,730
Permits, Fees & Special Assessments	\$ 51,762,753	\$ 72,372,205	\$ 72,591,907	\$ 219,702	\$ 20,829,154
Intergovernmental Revenue	\$ 80,302,331	\$ 98,907,486	\$ 98,867,742	\$(39,744)	\$ 18,565,411
Charges For Services	\$ 64,677,326	\$ 64,687,241	\$ 65,318,736	\$ 631,495	\$ 641,410
Judgment, Fines & Forfeits	\$ 2,263,013	\$ 2,428,803	\$ 2,428,803	\$ 0	\$ 165,790
Miscellaneous Revenues	\$ 3,279,888	\$ 5,325,832	\$ 5,325,832	\$ 0	\$ 2,045,944
Less 5% Statutory Reduction	\$(18,204,499)	\$(20,555,174)	\$(20,550,862)	\$ 4,312	\$(2,346,363)
Subtotal:	\$ 423,738,078	\$ 483,822,759	\$ 484,638,523	\$ 815,764	\$ 60,900,445
Transfers In	\$ 60,048,552	\$ 59,655,611	\$ 59,015,949	\$(639,662)	\$(1,032,603)
Other Sources	\$ 30,698,469	\$ 2,673,059	\$ 2,673,059	\$ 0	\$(28,025,410)
Fund Balance	\$ 500,852,774	\$ 334,661,587	\$ 335,007,393	\$ 345,806	\$(165,845,381)
REVENUES TOTAL:	\$ 1,015,337,873	\$ 880,813,016	\$ 881,334,924	\$ 521,908	\$(134,002,949)
EXPENDITURES:					
Personal Services	\$ 105,297,761	\$ 109,371,664	\$ 109,996,967	\$ 625,303	\$ 4,699,206
Operating Expenses	\$ 178,087,894	\$ 191,710,124	\$ 192,020,780	\$ 310,656	\$ 13,932,886
Capital Outlay	\$ 259,188,118	\$ 83,854,666	\$ 84,558,760	\$ 704,094	\$(174,629,358)
Debt Service	\$ 55,007,419	\$ 58,027,310	\$ 57,972,435	\$(54,875)	\$ 2,965,016
Grants and Aids	\$ 3,173,026	\$ 3,332,187	\$ 3,751,437	\$ 419,250	\$ 578,411
Subtotal:	\$ 600,754,218	\$ 446,295,951	\$ 448,300,379	\$ 2,004,428	\$(152,453,839)
Other Non Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out	\$ 128,906,683	\$ 134,338,347	\$ 133,068,685	\$(1,269,662)	\$ 4,162,002
Reserves - Operating	\$ 79,210,215	\$ 82,917,261	\$ 82,633,748	\$(283,513)	\$ 3,423,533
Reserves - Debt	\$ 59,996,430	\$ 59,484,934	\$ 59,484,525	\$(409)	\$(511,905)
Reserves - Capital	\$ 52,287,516	\$ 56,075,613	\$ 57,924,670	\$ 1,849,057	\$ 5,637,154
Reserves - Claims	\$ 14,178,211	\$ 19,366,286	\$ 19,984,074	\$ 617,788	\$ 5,805,863
Reserves - Assigned	\$ 52,798,065	\$ 60,538,124	\$ 58,538,124	\$(2,000,000)	\$ 5,740,059
Reserves - Restricted	\$ 8,350,787	\$ 8,553,454	\$ 8,549,457	\$(3,997)	\$ 198,670
Reserves - Stability	\$ 18,855,748	\$ 14,622,218	\$ 12,851,262	\$(1,770,956)	\$(6,004,486)
EXPENDITURES TOTAL:	\$ 1,015,337,873	\$ 882,192,188	\$ 881,334,924	\$(857,264)	\$(134,002,949)

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

SPECIAL ASSESSMENTS RESOLUTIONS

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RESOLUTION NO. 15-066R

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 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 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 Pointe Subdivision Pond Municipal Service Benefit Unit, Old Oak Trail Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, 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 Benefit Unit, 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 Assessment 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 Waste Assessments and 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. 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 3. 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 2015-2016. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Waste Assessmentst 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 each Waste Assessment and MSBU, in substantially the form attached hereto as Appendix D.

SECTION 4. 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 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 each Waste Assessment and 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) 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, 2015, the lien date for ad valorem taxes.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 3rd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2015-2016

**APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2015-2016**

Municipal Service Benefit Unit (MSBU)	RATE
<u>Cane Brake</u>	
Residential Properties (per parcel)	\$ 86.72
<u>Emerald Lakes (at the Fountains)</u>	
Residential Properties (per parcel)	\$ 193.15
<u>Household Chemical Waste</u>	
Residential Properties (per unit)	\$ 4.00
<u>Old Oak Trail</u>	
Residential Properties (per parcel)	
Resurfacing Rate	\$ 335.40
Residential Properties (per parcel)	
Road Improvement & Resurfacing Rate	\$ 1,323.24
<u>*Residential Solid Waste</u>	
Urban Services Area	\$ 203.84
Rural Services Area	\$ 203.84
<u>Tops Terrace</u>	
Residential Properties (per lot)	\$ 40.76
<u>Street Lighting MSBUs</u>	
Adriane Park	\$ 99.98
Alamo Estates & Oak Pointe	\$ 40.29
Blackstone	\$ 300.12
Brighton Place	\$ 75.00
BVL Street Lighting	\$ 10.00
C.J.'s Landing	\$ 36.25
Chisholm Estates	\$ 219.29
Country Crossing	\$ 34.81
Hamilton's Reserve	\$ 40.17
Hilliard Place	\$ 51.47
Hyde Park	\$ 36.56
Indian Point	\$ 30.52
Kaliga Drive	\$ 32.30
Legacy Park	\$ 223.47
Moreland	\$ 31.84
Neptune Shores	\$ 4.41

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2015-2016

Street Lighting MSBUs	
Orange Vista	\$ 38.38
Pebble Pointe	\$ 20.29
Pine Grove Estates	\$ 14.40
Pine Grove Park	\$ 12.92
Plaza Drive Street Lighting	\$ 0.01
Quail Wood	\$ 15.74
Regal Oak Shores	\$ 77.49
Rolling Hills Estates	\$ 134.37
Sailfish Court	\$ 65.00
Southport Bay	\$ 100.98
The Wilderness	\$ 47.77
Turnberry Reserve	\$ 81.13
Whispering Oaks	\$ 46.72
Woods at Kings Crest	\$ 26.26
Wren Drive	\$ -
Stormwater MSBUs	
Adriane Park	\$ 39.62
Amberley Park	\$ 33.90
Bass Slough	\$ 41.52
Boggy Creek	\$ 16.94
Brighton Landings & Little Creek	\$ 41.90
Brighton Place	\$ 60.14
C.J.'s Landing	\$ 87.83
Chisholm Estates	\$ 52.42
Coralwood	\$ -
Cornelius Place I	\$ 85.43
Cornelius Place II	\$ 92.17
Country Crossing	\$ 10.66
Country Green	\$ 74.15
Eagle Bay	\$ 20.70
Eagle Trace	\$ 107.96
Emerald Lake at Lizzia Brown	\$ 41.40
Fish Lake	\$ 2,895.00
Fryer Oaks	\$ 26.91
Green Meadows	\$ 83.82
Hamilton's Reserve	\$ 15.68
Hammock Pointe	\$ 60.04
Heritage Key	\$ 15.21
Hickory Hollow	\$ 47.84
Hidden Pines	\$ 179.92
Hilliard Place	\$ 43.95

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2015-2016

Stormwater MSBUs	
Hunters Ridge	\$ 146.76
Hyde Park	\$ 48.41
Indian Point	\$ 51.37
International House of Pancakes	\$ 735.12
Johnson's Landing	\$ 41.29
Legacy Park	\$ 13.87
Live Oak	\$ 101.45
Lost Lake Estates	\$ 152.00
Monica Terrace	\$ 253.44
Moreland Estates	\$ 73.52
Morningside Village	\$ 53.89
Narcoossee Half Acres	\$ 104.69
Neptune Shores	\$ 174.44
North Shore Village	\$ 27.50
Oak Pointe	\$ 33.06
Orange Vista	\$ 75.48
Parkway Plaza	\$ 501.37
Pebble Pointe	\$ 39.79
Pine Grove Estates	\$ 13.90
Pleasant Hill Lakes	\$ 32.77
Raintree at Springlake Village	\$ 19.63
Regal Oaks Shores	\$ 148.20
Rolling Hills Estates	\$ 51.75
Royale Oaks	\$ 22.24
Saratoga Park	\$ 42.48
Silver Lake Drive	\$ 53.29
Silverlake Estates	\$ 53.64
Southport Bay	\$ 67.12
Steeplechase	\$ 226.14
Sylvan Lake Estates	\$ 145.05
Tierra Del Sol	\$ 43.53
Vacation Villas	\$ 16.78
Valencia Woods	\$ 67.76
Whispering Oaks	\$ 31.88
Windmill Point	\$ 72.48
Windward Cay	\$ 30.02
Woods at Kings Crest & Ashley Reserve	\$ -

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

1. I, Charlotte Bean, as Special Assessments Coordinator for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Solid Waste and Household Chemical Waste Services 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 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 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 Pointe Subdivision Pond Municipal Service Benefit Unit, Old Oak Trail Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, 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 Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, RollingHills 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 14, 2015, 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 Household Chemical Waste Service Assessment and creating each of the MSBUs and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

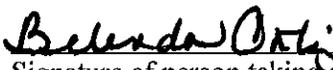


 Affiant

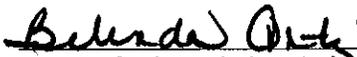
STATE OF FLORIDA
 COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Charlotte Bean, 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 20th day of August, A.D., 2015.

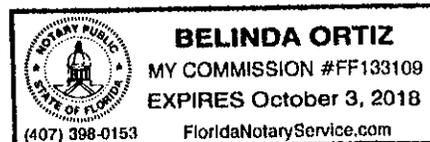


 Signature of person taking acknowledgment



 Name of acknowledger (printed)

My commission expires: _____



APPENDIX C
PROOFS OF PUBLICATION

Orlando Sentinel

1215 E. Donegan Ave.
Kissimmee, FL 34744

August 13, 2015

This is to certify that the attached advertisement (Streetlighting MSBUs) did publish in The Orlando Sentinel, Osceola Edition on Sunday, August 9, 2015.

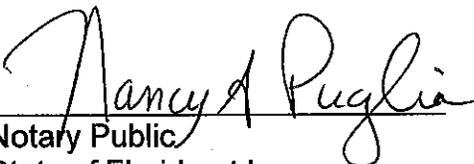


Anne Cappiello
Client Services Coordinator
The Orlando Sentinel

STATE OF FLORIDA
COUNTY OF OSCEOLA

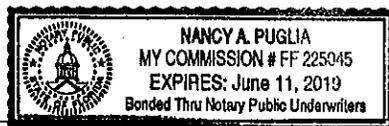
I, the undersigned authority, hereby certify that the foregoing is a true and correct copy of the instrument presented to me by Anne Cappiello as the original of such instrument.

WITNESS my hand and official seal, this 13th day of August, 2015.



Notary Public
State of Florida at Large

My commission expires _____



WHAT'S HAPPENING

Continued from Page J4

small packets and labeled with the botanical name and/or common name of the plant and exchange for their seeds you need or want. **Leu Gardens' horticulture staff** will check in the seeds and place them in the right category. Experts will be on hand to answer questions. 5-8 p.m. Aug. 19, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, 407-246-2620.

Adopt-A-Tree program: Orange County residents who want to receive two free trees to plant in their landscapes should register upon arrival and provide welcome signs. Orange County residency, such as driver's license, photo I.D., or utility bill. Trees are distributed on a first-come, first-served basis and supply is limited to two trees per household. Orange County residents only. Florida IFLAS Master Gardener volunteers will be available to answer landscape questions. 8 a.m. Sept. 12, Northwest Recreation Complex, 3700 Jason Dweilley Parkway, Apopka, 407-254-9200.

Cardboard Canoe Regatta: Teams of five will have approximately three hours to design and build a canoe made of only cardboard and duct tape provided by race coordinators on event day. Teams will then race their cardboard canoe at 1 p.m. in Rock Springs. Team registration is \$50. Registration begins Sept. 6 and ends Oct. 1. Prizes will be awarded to the race winners, crowd favorite and most spectacular sinking. There will also be face painting, games, music and free giveaways. 8:30 a.m.-4:30 p.m. Oct. 3, Kelly Park, 400 E. Kelly Park Road, Apopka, spectator admission is \$3 per vehicle for 1-2 people, \$5 per vehicle for 3-8 people, 407-254-9202.

Annual RunYak competition: The family-friendly race will feature a 2.3K run, 3K paddle and end with another 2.3K run. The event is for all fitness levels ages 13 or older. Participants should bring their own kayak, canoe or paddle board. Check-in begins at 7 a.m. Advance registration required. 8 a.m. Saturday, Secret Lake Park, 200 N. Triplett Lake Drive, Casselberry, \$30-\$40 depending on registration date, 407-831-0777.

Recreation

Dance: The city of Longwood will present dances, ballroom style and line dance in different rooms. There will be live music and light refreshments. 7-9:30 p.m. Sundays, Longwood Elementary School, 840 Orange Ave., Longwood, \$6, 407-260-3484.

Bingo: Proceeds benefit the Oviedo Winter Springs Lions Club. 6:45 p.m. Thursdays, St. Alban's Cathedral, 3348 W. State Road 426, Oviedo, \$13 for 13 games, 407-273-9850.

Square, lines and round dancing: Presented by the Hoedowners Square Dance Club. 1:30-4 p.m. Sundays, Casselberry Recreation Center, 200 N. Triplett Lake Drive, Casselberry, \$4 for members, \$5 for guests, 407-273-2561.

Get Your Gourd On: A group of like-minded adults from all walks of life who enjoy arts and crafts will meet to learn about decorating gourds. Projects include making jewelry, vases, bowls, etc. Reservations required. 1 p.m. the second Saturday of the month. Annual branch of the Seminole County Public Library, 215 N. Oxford Road, Casselberry, small donation for supplies, 407-831-6498.

Ballroom dance lessons: 3:30-6:30 p.m. Sundays, Casselberry Recreation Center, 200 N. Triplett Lake Drive, Casselberry, \$5, 407-263-8593.

Slim and trim/pilates/yoga: 5:45-6:45 p.m. Tuesdays, Sept. 1-Oct. 27, Longwood Elementary School, 840 Orange Ave., Longwood, \$45 for eight-week session, \$40 for seniors, 407-695-1023.

Begining Zumba/pilates/yoga: 7-8 p.m. Tuesdays, Sept. 1-Oct. 27, Longwood Elementary School, 840 Orange Ave., Longwood, \$45 for eight-week session, \$40 for seniors, 407-695-1023.

Zumba/pilates/yoga: 6-7 p.m. Thursdays, Sept. 3-Oct. 22, Longwood Elementary School, 840 Orange Ave., Longwood, \$45 for

eight-week session, \$40 for seniors, 407-695-1023.

Junior tennis: For elementary, middle and high school youth, beginner to advanced. 5-6 p.m. or 6-7 p.m. Tuesdays and Thursdays, Candyland Park, 599 Longdale Ave., Longwood, \$5 per session, 407-718-5173.

Line dance class: 7-8 p.m. Mondays, Sept. 14-Oct. 26, Longwood Elementary School, 840 Orange Ave., Longwood, \$35 for six-week session, \$30 for seniors, 407-695-1023.

Bunco: Beginners welcome. 3-5 p.m. the first and third Sunday of the month, Woman's Club of Casselberry, 251 Overbrook Drive, Casselberry, \$5, 407-695-0042.

Stretching/pilates/yoga: 6-6:45 p.m. Mondays, Sept. 14-Oct. 26, Longwood Elementary School, 840 Orange Ave., Longwood, \$30 for six-week session, \$25 for seniors, 407-695-1023.

Open swim: The City of Longwood offers open swim at the Lyman High School Pool. 9 a.m.-4 p.m. Mondays, Tuesdays and Saturdays, 1-8 p.m. Wednesdays through Aug. 15, Lyman High School, 855 Ronald Reagan Blvd., Longwood, \$3, 407-260-3484.

Square and round dance: 8-10 p.m. Wednesdays and Fridays, Whirl and Twirl Dance Club, 6949 Venture Circle, Orlando, \$10 per couple, 407-679-2882.

Country line dance: Proceeds benefit the Elks/Does Charity Fund. 7-9 p.m. Thursdays, Elks Lodge #1079, 12 N. Primrose Drive, Orlando, \$5, 407-247-9704.

Ballroom dance class: Proceeds benefit the Elks Charity Fund. 6 p.m. intermediate/advanced, 7 p.m. beginner Tuesdays, Elks Lodge #1079, 12 N. Primrose Drive, Orlando, \$10, 407-227-4883.

Bingo: Early Bird begins at 5:45 p.m. Proceeds benefit the Elks Charity Fund. 6:45 p.m. Mondays, Elks Lodge #1079, 12 N. Primrose Drive, Orlando, \$15-\$25, 407-247-9704.

Beginning race walking: Orange County Parks and Recreation Division is offering a beginning race walking program for ages 12 or older. Advance registration required. 8:05-9 a.m. Sundays; 5-5:55 p.m. Mondays, Magnolia Park, 2929 Birion Road, Apopka, free, 407-896-4231.

Learn to round dance (cued ballroom): 7:10 p.m. Mondays, Whirl and Twirl Dance Club, 6949 Venture Circle, Orlando, \$3, 407-233-4932.

Bingo: Featuring a variety of bingo and pull tab games. Proceeds benefit the Bahria Shrine Center. 5-10 p.m. Wednesdays, Bahria Shrine Center, 2300 Pembroke Drive, Orlando, packages start at \$10, 407-660-8811.

Tai Chi for health: Learn gentle, relaxing movements that can help invigorate mind, body and spirit. Improve balance, and raise awareness. 8 a.m. Tuesdays, Loch Haven Neighborhood Center, 610 N. Lake Formosa Drive, Orlando, \$8 per session, 407-896-4551.

Bingo: Proceeds benefit church charities. Doors open 5:30 p.m. Early bird 6:15 p.m. Mondays, Incarnation Catholic Church, 1515 Edgewater Drive, Orlando, \$8-\$12, 407-425-1355.

Senior

Senior lifestyle guide: The Senior Resource Alliance (Area Agency on Aging of Central Florida) and the 50PlusFYI Resource Network have published an information booklet called the 50PlusFYI Lifestyle Guide. It is available for free at public libraries and senior centers in Orange, Seminole and Osceola counties. Information includes help lines, hotlines, special interest groups, support groups, health updates, legislative activity, consumer protection trends, and community events. Details: 407-265-0534 or 50plusFYI.org.

Computer classes for seniors: The Seniors Now Computer Learning Center offers computer courses designed for seniors and taught by seniors. The beginner course is nine hours during three weeks and covers basic email and the Internet. Advanced courses are available for email, the Internet, buying and selling on eBay, computer



COURTESY CITY OF CASSELBERRY

Bring your kayak, canoe or paddle board to the fifth annual RunYak competition at Secret Lake Park in Casselberry on Saturday.

genealogy, word processing, digital photography, Windows 8, the iPad, and spreadsheets. Call for a schedule and an application. Fees vary depending on course. Courses are taught at Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando (407-318-3256) and the Renaissance Senior Center, 3805 S. E. Conlockhatchee Road, Orlando, (407-254-9080).

Senior Pickleball: 8:30 a.m. Mondays, Eastmonte Park, 830 Magnolia Drive, Altamonte Springs, \$2, 407-571-8813.

Contract Bridge: 10:45 a.m. Mondays, Sanford Senior Center, 401 E.

Seminole Blvd., Sanford, free, 407-688-5129.

Driver safety program: The AARP Smart Driver class helps participants refine driving skills and develop safe-driving habits. Upon completion of the course, Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required. 9 a.m.-noon Aug. 19-20, Sept. 16-17, Holy Cross Lutheran Church, 780 N. Sun Drive, Lake Mary, \$15 for AARP members, \$20 for nonmembers, 407-929-7704.

Tennis: Vintage Tennis, for men and women 55 or older, is a mixed double group who play for fun and fellowship. 9

a.m. Aug. 21, 9 a.m. Aug. 28, 9 a.m. Sept. 4, 9 a.m. Sept. 18, 9 a.m. Sept. 25, Sanlando Park, 401 W. Highland St., Altamonte Springs, \$5, 407-314-6582.

Tennis: Vintage Tennis, for men and women 55 or older, is a mixed double group who play for fun and fellowship. 9 a.m. Friday 9 a.m. Sept. 11, Red Bug Lake Park, 3600 Red Bug Lake Road, Casselberry, \$5, 407-862-1273.

Line dancing class: 10 a.m.-noon Wednesdays and Fridays, Sanford Senior Center, 401 E. Seminole Blvd., Sanford, \$2 per class, 407-688-5129.

Driver safety program: The AARP Driver Safety Program's Smart Driver

Course helps participants refine driving skills and develop safe driving habits. Upon completion of the course Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required. 9 a.m.-noon Sept. 16-17, Casselberry Recreation Center, 200 N. Triplett Lake Drive, Casselberry, \$15 for AARP members, \$20 for nonmembers, 407-262-7700.

Driver safety program: The AARP Driver Safety Program's Smart Driver Course helps participants refine driving skills and develop safe driving habits. Upon completion of the course, Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required. 9 a.m.-3:30 p.m. Sept. 16, Oct. 21, Oviedo Mall, 1700 Oviedo Mall Blvd., Oviedo, \$15 for AARP members, \$20 for nonmembers, 888-227-7669.

Hatha Yoga: The program focuses on creating awareness of the connection of the body, mind, and breath. It involves deep breathing with gentle stretching and movement. 9-10 a.m. Mondays, Wednesdays and Fridays, Lake Mary Senior Center, 911 Wallace Court, Lake Mary, \$2-\$3, 407-585-1466.

Tai Chi II: a.m. Tuesdays, Lake Mary Senior Center, 911 Wallace Court, Lake Mary, \$1-\$2, 407-585-1466.

Zumba: The class provides cardio and muscle toning

Please turn to Page J6

Orlando Sentinel

Ad Number: 3457535-1

Insertion Number:

Size: 4 x 14

Color Type: B&W

Client Name: Osceola County Special Assessments

Advertiser: Osceola Zone/J005/JOSC

Section/Page/Zone: Osceola Zone/J005/JOSC

Description: Streetlighting Notice

This E-Sheet(R) is provided as conclusive evidence that the ad appeared in The Orlando Sentinel on the date and page indicated. You may not create derivative works, or in any way exploit or repurpose any content.

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



MSBU	RATE	MSBU	RATE
1. Adriane Park	\$ 99.98	10. Pebble Pointe	\$ 20.29
2. Alamo Estates & Oak Pointe	\$ 40.29	11. Pine Grove Estates	\$ 14.40
3. Blackstone	\$ 300.12	12. Regal Oak Shores	\$ 77.49
4. Brighton Place	\$ 75.00	13. Rolling Hills Estates	\$ 134.37
5. Chisholm Estates	\$ 219.29	14. Salfish Court	\$ 65.00
6. Country Crossing	\$ 34.81	15. The Wilderness	\$ 47.77
7. Hamilton's Reserve	\$ 40.17	16. Whispering Oaks	\$ 46.72
8. Hilliard Place	\$ 51.47	17. Woods at Kings Crest	\$ 26.26
9. Indian Point	\$ 30.52		

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, Chisholm Estates, Country Crossing, Hamilton's Reserve, Hilliard Place, Indian Point, Pebble Pointe, Pine Grove Estates, Regal Oak Shores, Rolling Hills Estates, Salfish Court, The Wilderness, Whispering Oaks, and Woods at Kings Crest.

The hearing will be held at 5:30 p.m. on Thursday, September 3, 2015 or soon thereafter as it may be held, at the 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 5 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights 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; 11-068R adopted on August 8, 2011; 11-069R adopted on August 8, 2011; and 13-044R adopted on June 3, 2013. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Adriane Park	\$ 99.98	10. Pebble Pointe	\$ 20.29
2. Alamo Estates & Oak Pointe	\$ 40.29	11. Pine Grove Estates	\$ 14.40
3. Blackstone	\$ 300.12	12. Regal Oak Shores	\$ 77.49
4. Brighton Place	\$ 75.00	13. Rolling Hills Estates	\$ 134.37
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7. Hamilton's Reserve	\$ 40.17	16. Whispering Oaks	\$ 46.72
8. Hilliard Place	\$ 51.47	17. Woods at Kings Crest	\$ 26.26
9. Indian Point	\$ 30.52		

The County expects to collect a total of \$148,672 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R, 11-068R, 11-069R, and 13-044R. Copies of Resolutions Nos. 10-050R, 11-068R, 11-069R, and 13-044R, 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.

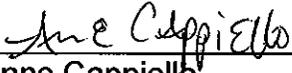
Should you have any questions, regarding the street lighting assessment program, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the streetlight assessment program can also be obtained from the County's website at: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

Orlando Sentinel

1215 E. Donegan Ave.
Kissimmee, FL 34744

August 13, 2015

This is to certify that the attached advertisement (Stormwater Subdivision Ponds MSBUs) did publish in The Orlando Sentinel, Osceola Edition on Sunday, August 9, 2015.

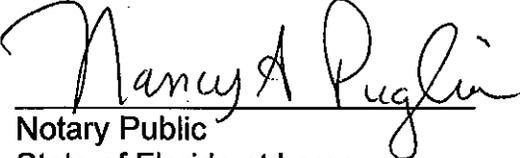


Anne Cappiello
Client Services Coordinator
The Orlando Sentinel

STATE OF FLORIDA
COUNTY OF OSCEOLA

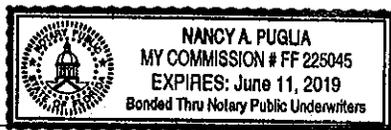
I, the undersigned authority, hereby certify that the foregoing is a true and correct copy of the instrument presented to me by Anne Cappiello as the original of such instrument.

WITNESS my hand and official seal, this 13th day of August, 2015.



Notary Public
State of Florida at Large

My commission expires _____



WHAT'S HAPPENING

Continued from Page J3

director of the Alzheimer's & Dementia Resource Center, will discuss easy and fun ways to challenge your brain every day through neurobics. Presented in partnership with the State of Florida Department of Elder Affairs, the Senior Resource Alliance and the Orlando Health Memory Disorder Clinic. Reservations required, 1:30 p.m. Aug. 18, Oviedo YMCA Family Center, 7900 Red Bug Lake Road, Oviedo, free, 407-843-1910.

Spine health: A local medical doctor will discuss effective methods for avoiding preventable back and neck injuries and the latest non-surgical and surgical advancements in spine care. Registration required, 1 p.m. Aug. 21, Oviedo YMCA - Center for Health & Wellness, 7900 Red Bug Lake Road, Oviedo, free, 407-359-3606.

Kids & Family
Back to School Festival: No registration is required. There will be bounce houses and other games and the Salvation Army will have 350 backpacks with school supplies to give the children, 2-6 p.m. Friday, Salvation Army, 700 W. 24th St., Sanford, free, 407-322-2642.

Lecture/Seminar
Fun with flowers: Learn how to create a fall arrangement. Bring your own clippers. Registration deadline is Sept. 16, 10 a.m. Sept. 23, Winter Park Garden Club, 1500 S. Denning Drive, Winter Park, \$25 includes all materials, 407-644-5770.

201 Nobel Peace Laureate Leymah Gbowee to speak: Gbowee, founder and current president of the Gbowee Peace Foundation Africa, will address "Leading Change Through Activism: The Liberian Women's Experience." Presented by Rollins Winter Park Institute, 7:30 p.m. Sept. 16, Alford Sports Center at Rollins College, 1000 Holt Ave., Winter Park, free, 407-691-1995.

The Florida Turpentine Industry: Mal and Mary Jo Martin of the Geneva Historical Society will present a slide show and a display of some of the items used in the turpentine industry. They will tell where some of the local turpentine stills were located, how turpentine sap is taken from the trees, how it is distilled, cat faces, resin, rosin, hacks, chippers and dross are. Also, learn the everyday products that still use turpentine, 7 p.m. Aug. 21, Rural Heritage Center, 101 E. Main St., Geneva, free, 407-792-0758.

Library
Basic Bridge Instruction: Learn the basics of the card game bridge with John Knarr, member of the American Contract Bridge League and the Metropolitan Bridge Center of Orlando. Participants should plan on attending all eight sessions. Registration required, 6-7:45 p.m. Mondays, Sept. 14-Nov. 2, west branch of the Seminole County Library, 245 N. Hunt Club Blvd., Longwood, free, 407-665-1670.

Small business seminar: The Seminole County Public Library System, in a joint venture with the Small Business Development Center at Seminole State College, will offer "Business Startup 101" which covers the fundamentals of starting a small business in Seminole County. Advance registration required, 6-7:30 p.m. Sept. 30, east branch of the

Seminole County Public Library, 310 N. Division St., Oviedo, free, 407-321-3495.
Map crafting workshop: Learn how to recycle maps and travel magazines into coasters, greeting cards or magnets. Donations of your old maps are encouraged. Registration required. This program is for adults and teens, 1:30 p.m. Aug. 20, east branch of the Seminole County Public Library, 310 N. Division St., Oviedo, free, 407-665-1650.

Volunteer Fair: Meet with representatives from various organizations that offer volunteer services in Central Florida, 10 a.m.-noon Wednesday, west branch of the Seminole County Library, 245 N. Hunt Club Blvd., Longwood, free, 407-665-1670.

Healthy Eating: Tips for Power-Packed Nutrition: The program is offered in cooperation with the Seminole County Extension Services and is intended for adults. Registration required, 1:30 p.m. Monday, north branch of the Seminole County Public Library, 150 N. Palmetto Ave., Sanford, free, 407-665-1620.

CareerSource job search assistance: Spend time with the experts from CareerSource Central Florida to explore the services they provide and connect with employment opportunities using career counseling and skill development workshops, 9 a.m.-1 p.m. Monday, Orlando Public Library, 101 E. Central Blvd., Orlando, free, 407-835-7323.

CareerSource job search assistance: Spend time with the experts from CareerSource Central Florida to explore the services they provide and connect with employment opportunities using career counseling and skill development workshops, 10 a.m.-3 p.m. Aug. 17, North Orange branch of the Orange County Library System, 1211 E. Semoran Blvd., Apopka, free, 407-835-7323.

CareerSource Central Florida: Spend time with the experts from CareerSource Central Florida to explore the services they provide and connect with employment opportunities using career counseling and skill development workshops, 10 a.m.-3 p.m. Aug. 24, Winter Garden branch of the Orange County Library System, 805 E. Plant St., Orlando, free, 407-835-7323.

Ballroom dancing: Learn basic dancing skills with a lesson that includes a lecture and demonstration. Attendees have the option to take part in the ballroom dancing demonstration. Presented by Two Left Feet Dance Lessons, Registration recommended, 1 p.m. Aug. 29, Edgewater branch of the Orange County Library System, 5049 Edgewater Drive, Orlando, free, 407-835-7323.

American Heart Association CPR/AED course: Become CPR certified with this four-hour course that teaches American Heart Association CPR/AED for adults, children and infants. The certificate you receive is valid for two years. Hosted by Take Heart Orlando, Registration required, 2 p.m. Aug. 22, Orlando Public Library, 101 E. Central Blvd., Orlando, \$20, 407-246-4277.

Understanding Health Insurance: From Coverage to Care: Certified navigators will help individuals and families understand their benefits, connect with the services that are covered by their insurance and understand their financial responsibilities, 6:30 p.m. Aug. 20, West Oaks branch of the



THE 23rd annual Celebration of Running 5K will begin at 7:30 a.m. Saturday at the Orlando Science Center. There will be a kids' run at 8:45 a.m.

the Orange County Library System, 1821 E. Silver Star Road, Ocoee, free, 407-835-7323.

Understanding Health Insurance: From Coverage to Care: Certified navigators will help individuals and families understand their benefits, connect with the services that are covered by their insurance and understand their financial responsibilities, 6:30 p.m. Aug. 18, South Creek branch of the Orange County Library System, 7702 Deerfield Blvd., Orlando, free, 407-835-7323.

Understanding Health Insurance: From Coverage to Care: Certified navigators will help individuals and families understand their benefits, connect with the services that are covered by their insurance and understand their financial responsibilities, 6:30 p.m. Aug. 24, Alafaya branch of the Orange County Library System, 12000 E. Colonial Drive, Orlando, free, 407-835-7323.

Ancient Maya Civilization Series: Richard Corwin will discuss the Mayan calendars, astrology, sacrificial rites, architecture, warfare, gods and Spain's conquest, 6:30 p.m. Tuesdays in August, Orlando Public Library, 101 E. Central Blvd., Orlando, free, 407-835-7323.

Senior Resource Fair: Get information about available resources for seniors offered by a variety of local agencies and professionals, 10 a.m.-noon Aug. 21, Orlando Public Library, 101 E. Central Blvd., Orlando, free, 407-835-7323.

Volunteer Fair: Meet with representatives from various organizations that offer volunteer services in Central

Florida. Organizations include: Pet Alliance Orlando, Freedom Ride Inc., Volunteers for Community Impact Inc., and others, 2-5 p.m. Aug. 30, Orlando Public Library, 101 E. Central Blvd., Orlando, free, 407-835-7323.

Other
Gold Star Moms and Families Day Celebration: The program will honor Gold Star Mothers and Families and remember their sons and daughters who died while serving the United States Armed Forces. Reservation deadline is Sept. 15, 3-5 p.m. Sept. 27, Orlando City Hall, 400 S. Orange Ave., Orlando, free, 407-691-4548.

Outdoor
Adopt-A-Tree program: Orange County residents who want to receive two free trees to plant in their landscapes should register upon arrival and provide proof of Orange County residency, such as driver's license, photo I.D., or utility bill. Trees are distributed on a first-come, first-served basis and supply is limited to two trees per household. Orange County/University of Florida IFAS Master Gardener volunteers will be available to answer landscape questions, 8 a.m. Saturday, Barnett Park, 4801 W. Colonial Drive, Orlando, free, 407-254-9200.
Seed swap: Bring your extra seeds packaged in

Client Name: **Osceola County Special Assessments**
Advertiser: **Osceola Zone/J004/J0SC**
Section/Page/Zone: **Osceola Zone/J004/J0SC**
Description: **Published Subdivision Pond Notice**

Ad Number: **3457528-1**
Insertion Number: **4 x 14**
Size: **B&W**
Color Type: **B&W**

Orlando Sentinel
Publication Date: **08/09/2015**
This E-Sheet(R) is provided as conclusive evidence that the ad appeared in The Orlando Sentinel on the date and page indicated. You may not create derivative works, or in any way exploit or repurpose any content.

HOW TO REACH US OSCEOLA COUNTY CONTACTS

NEWS RELEASES
Send releases to communityevents@orlandosentinel.com, 407-420-5411

OSCEOLA NEWS ONLINE:
OrlandoSentinel.com/osceola

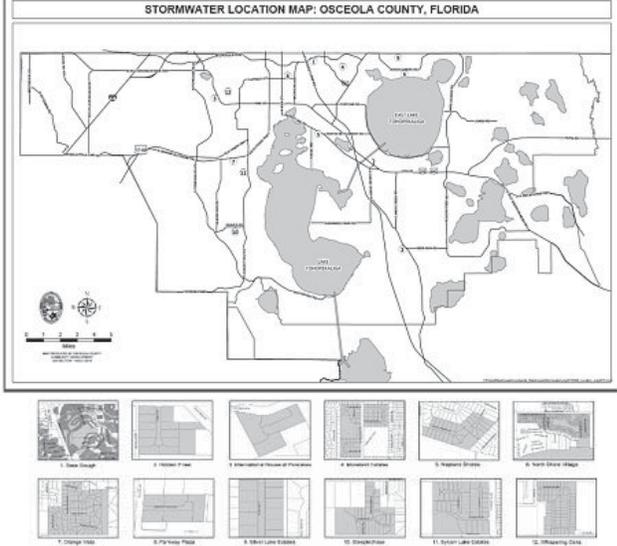
ADVERTISING
JO SIMONS
Osceola advertising manager
jsimons@orlandosentinel.com, 407-931-5902

CLASSIFIED ADS: 407-931-5900

DISPLAY ADS: 407-931-5901

CIRCULATION
CUSTOMER SERVICE
1-800-359-5353
The Osceola County bureau of the Orlando Sentinel is at 1215 Donegan Ave. in Kissimmee.

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 MSBUs: Bass Slough, Hidden Pines, International House of Pancakes, Moreland Estates, Neptune Shores, North Shore Village, Orange Vista, Parkway Plaza, Silverlake Estates, Steeplechase, Sylvan Lake Estates, and Whispering Oaks.

The hearing will be held at 5:30 p.m. on Thursday, September 3, 2015 or soon thereafter as it may be heard, at the 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

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 on May 3, 2010, 11-067R on August 8, 2011, and 12-078R on July 2, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Bass Slough	\$ 41.52	7. Orange Vista	\$ 75.48
2. Hidden Pines	\$ 179.92	8. Parkway Plaza	\$ 501.37
3. International House of Pancakes	\$ 735.12	9. Silverlake Estates	\$ 53.64
4. Moreland Estates	\$ 73.52	10. Steeplechase	\$ 226.14
5. Neptune Shores	\$ 174.44	11. Sylvan Lake Estates	\$ 145.05
6. North Shore Village	\$ 27.50	12. Whispering Oaks	\$ 31.88

The County expects to collect a total of \$115,946 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolutions Nos. 10-044R, 11-067R, and 12-078R. Copies of Resolutions Nos. 10-044R, 11-067R, and No. 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 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>.

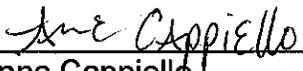
BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

Orlando Sentinel

1215 E. Donegan Ave.
Kissimmee, FL 34744

August 13, 2015

This is to certify that the attached advertisement (Solid Waste MSBU) did publish in The Orlando Sentinel, Osceola Edition on Sunday, August 9, 2015.

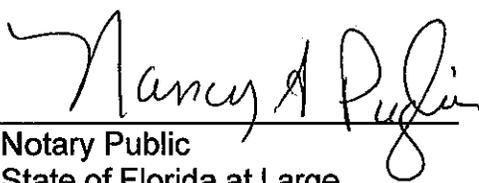


Anne Cappiello
Client Services Coordinator
The Orlando Sentinel

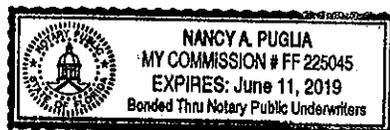
STATE OF FLORIDA
COUNTY OF OSCEOLA

I, the undersigned authority, hereby certify that the foregoing is a true and correct copy of the instrument presented to me by Anne Cappiello as the original of such instrument.

WITNESS my hand and official seal, this 13th day of August, 2015.



Notary Public
State of Florida at Large



My commission expires _____

WHAT'S HAPPENING

Continued from Page J2

buying, selling, and trading a variety of coins and currency. Many dealers will offer free appraisals. The Central Florida Coin Club will be signing up new members and children ages 12 or younger will receive a free coin. 9 a.m.-5 p.m. Sept. 6, Maitland Civic Center, 641 S. Maitland Ave., Maitland, admission is free, 407-730-3166.

Volunteer Fest: The event will allow attendees to explore the volunteer opportunities available to them in Central Florida. Local community partners will host booths to display their organizations and speak with prospective volunteers. There will also be food vendors and free family-friendly entertainment including bounce houses, face painters and 15 local artists. 10 a.m.-2 p.m. Saturday, Barnett Park, 4801 W. Colonial Drive, Orlando, free, 407-836-6248.

Craft fair: Featuring knit and crochet items, baby quilts, floral arrangements, jewelry and woodcraft. 9 a.m.-2 p.m. the first Tuesday of the month, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, 407-247-784.

Mineral, gem, rock and fossil show: Sponsored by the Central Florida Mineral and Gem Society, a not-for-profit educational organization. Vendors will offer beads, minerals, gemstones, custom jewelry, fossils, artifacts, and metaphysical stones. There will also be a silent auction, door prizes, demonstrations and family activities. 1-6 p.m. Sept. 10, 10 a.m.-6 p.m. Sept. 11, 10 a.m.-5 p.m. Sept. 13, Florida National Guard Armory, 2809 S. Ferncreek Ave., Orlando, \$5 for adults, \$2 for students, 407-761-0622.

Fundraiser
Rock n' Run 5K: The event includes 3.1 mile run/walk for ages 8 or older and a free kids' run for ages 10 or younger. Registration required. Proceeds benefit cultural arts organizations in Casselberry. 7:30 a.m. Sept. 12, Secret Lake Park, 200 N. Triplett Lake Drive, Casselberry, \$27-\$35 depending on registration date, 407-896-1160.

Celebration of Running 5K: The event includes 3.1 mile run/walk for ages 8 or older and a free kids' run for ages 10 or younger. Registration required. Proceeds will benefit the Orlando Science Center. 7:30 a.m. Saturday, Orlando Cultural Park, 530 E. Princeton St., Orlando, \$30-\$40 depending on registration date, 407-896-1160.

Divas in Concert: Proceeds will benefit the Steinway Society of Central Florida. Performing will be singers Linda Cole, Jacqueline Jones, Michelle Amato, Suzy Park and Carol Stein, accompanied by the Carol Stein and Friends Jazz Quartet. 5 p.m. reception, 6-8 p.m. concert Aug. 16, Orlando Museum of Art, 2416 N. Mills Ave., Orlando, \$50, 407-786-5964.

"Diamonds and Denim"
Gala: The 11th annual event will benefit BETA Center and will include a gourmet dinner, dancing, signature cocktails, silent and live auctions, on-location photo booths, games and entertainment. 6-11:30 p.m. Aug. 22, Disney's Contemporary Resort, 4600 N. World Drive, Lake Buena Vista, \$150, 407-277-1942.

Greater Orlando Heart Walk: Register as a team or as an individual. Festivities begin at 7 a.m. Proceeds will benefit American Heart Association research, education and community programs. Walkers who raise \$100 or more are eligible for a Heart Walk T-shirt. 8 a.m. Sept. 12, UCF Memory Mall, 4000 Central Florida Blvd., Orlando, free to walk, pledges and donations welcome. 407-481-6380.

Orchid auction: Sponsored by the Greater Orlando Orchid Society. Plant preview begins at 6:15 p.m. Auction begins at 6:45 p.m. Aug. 18, Beardall Senior Center, 800 S. Delaney Ave., Orlando, admission is free, 407-695-2122.

5K Sickle Cell Walk-A-Thon: Sponsored by the Sickle Cell Disease Association of Tri-County Florida to raise community awareness and funds to this debilitating disease. 9 a.m.-noon Sept. 19, Eagle Nest Park, 5165 Metrowest

Bld., Orlando, \$10, 407-298-8871.

Golf tournament: Proceeds will benefit the Freedom High School Scholarship Fund. 8 a.m. Sept. 12, Hunter's Creek Golf Club, 14401 Sports Club Way, Orlando, \$40, 407-592-3371.

Golf tournament: Sponsored by American Legion Family Post 286, proceeds will benefit homeless veteran Orange County, Registration deadline is Sept. 5, 8:30 a.m. Sept. 19, Dubsread Golf Course, 549 W. Par St., Orlando, \$75 includes lunch and prizes, 407-859-1460.

Golf tournament: Proceeds will benefit the North-Central Florida Alumni Chapter of Shaw University scholarship fund. 8 a.m. Sept. 12, Metrowest Golf Club, 2100 S. Hawassee Road, Orlando, \$100 includes lunch and prizes, 407-227-2830.

Walk for R.A. 5K: Sponsored by the Rheumatoid Arthritis Foundation to help fight RA and raise community awareness and funds for people suffering from this debilitating disease. Call to register. 8 a.m. Sept. 12, Bill Frederick Park, Turkey Lake, 3401 S. Hawassee Road, Orlando, \$25, 407-496-3027.

Golf for R.A. golf tournament: Sponsored by the Rheumatoid Arthritis Foundation to help fight RA and raise community awareness and funds for people suffering from this debilitating disease. Call to register. 8:30 a.m. Sept. 26, Metrowest Golf Club, 2100 S. Hawassee Road, Orlando, \$80 per person or \$300 foursome, includes goody bag, lunch and prizes, 407-496-3027.

Health
Educational Series for Alzheimer's/Dementia Caregivers: Julie Shatzer, director of programs, Alzheimer's Association, Central and North Florida Chapter, will present the program "Surviving Challenging Behaviors." Presented by the Alzheimer's Caregiver Project, this is the fourth in a six-part series. Reservations required. 5:30 p.m. Sept. 1, Peggy & Philip B. Crosby YMCA Wellness Center, 2005 Hazel Ave., Winter Park, free, 407-385-3850.

Caribbean Health Summit: The Center for Multicultural Wellness and Prevention's 13th annual event offers participants from the Central Florida and Caribbean communities of all ages, access to health screenings, information and educational seminars related to health maintenance. Health experts will share strategies to prevent illness, improve wellness and quality of life. The summit will offer mammogram screenings Sept. 11-12 by appointment only. 8 a.m.-2 p.m. Sept. 12, Central Florida Fairgrounds, 4603 W. Colonial Drive, Orlando, free, 407-648-9440.

Tools to quit smoking class: Sponsored by the Florida Area Health Education Center Network and the Florida Department of Health. Free carbon monoxide testing, materials, and nicotine patches for participants (while supplies last). Advance registration required. 6 p.m. Sept. 1, Blanchard Park YMCA Family Center, 10501 J. Blanchard Trail, Orlando, free, 877-252-6094.

"Quit Smoking Now" program: Sponsored by the Florida Area Health Education Center Network and the Florida Department of Health. The weekly program offers free carbon monoxide testing, workbook and incentives and free nicotine patches for participants (while supplies last). Advance registration required. 6-7 p.m. Tuesdays, Sept. 15-Oct. 13, Blanchard Park YMCA Family Center, 10501 J. Blanchard Trail, Orlando, free, 877-252-6094.

"Caregiving Matters" Alzheimer's program: Jerry Hamilton from The Alzheimer's & Dementia Resource Center will present the program "How to Communicate When Logic Doesn't Work." He will provide an overview of Alzheimer's and related dementia with an emphasis on communication and behavioral issues. Presented in partnership with the State of Florida Department of



ORLANDO SENTINEL FILE PHOTO

The Seminole Bromeliad and Tropical Plant Society will have a plant show and sale Aug. 15-16 at the Sanford Garden Club.

Elder Affairs, the Senior Resource Alliance and the Orlando Health Memory Disorder Clinic. Reservations required. 9:30-11:30 a.m. Aug. 21, Renaissance Senior Center, 3800 S. Ecolonkatchee Trail, Orlando, free, 407-843-910.

Movement as Medicine for Parkinson's: Presented by The Florida Hospital Parkinson Outreach Center, the program addresses issues of flexibility, balance, spatial awareness and a

sense of confidence through the use of creative and therapeutic movements and dance. Taught by Dr. Suzanne Salapa. Advance registration required. 2-3:15 p.m. the first and third Thursday of the month, Florida Hospital Seventh-day Adventist Church, 2800 N. Orange Ave., Orlando, free, a \$5 per couple donation is suggested, 407-303-5295.

Tools to quit smoking class: Sponsored by the Florida Area Health

Education Center Network and the Florida Department of Health. Free carbon monoxide testing, materials, and nicotine patches for participants (while supplies last). Advance registration required. 10 a.m. Aug. 25, WellMed at Lake Copeland, 3660 Southgate Commerce Blvd., Orlando, free, 877-252-6094.

Tools to quit smoking class: Sponsored by the Florida Area Health Education Center Network and the Florida Department of Health. Free carbon monoxide testing, materials, and nicotine patches for participants (while supplies last). Advance registration required. 6:30 p.m. Thursday, Roth Jewish Community Center of Greater Orlando, 851 N. Maitland Ave., Maitland, free, 877-252-6094.

Quit Smoking Now program: Sponsored by the Florida Area Health Education Center Network. The program offers free carbon monoxide testing, workbook and incentives, and free nicotine patches for participants (while supplies last). Advance registration required. 6-7 p.m. Wednesdays, Sept. 16-Oct. 21, J. Douglas Williams YMCA Family Center, 665 Longwood Lake Mary Road, Lake Mary, free, 877-252-6094.

Look Good, Feel Better cancer makeover: Trained cosmetologists will advise female cancer patients on makeup and accessories and teach beauty techniques to help restore their appearance and self-image during chemotherapy and radiation treatments. Registration is required. Sponsored by the American Cancer Society. 4:30 p.m. Monday, Central Florida Regional Hospital, 1401 W. Seminole Blvd., Sanford, free, 800-227-2345.

Understanding Brain Health As We Age: Nancy Squillacioti, executive

program offers free carbon monoxide testing, workbook and incentives, and free nicotine patches for participants (while supplies last). Advance registration required. 1-2 p.m. Thursdays, Aug. 13-Sept. 10, One Senior Place, 715 Douglas Ave., Altamonte Springs, free, 877-252-6094.

"Quit Smoking Now" program: Sponsored by the Florida Area Health Education Center Network. The program offers free carbon monoxide testing, workbook and incentives, and free nicotine patches for participants (while supplies last). Advance registration required. 6-7 p.m. Wednesdays, Sept. 16-Oct. 21, J. Douglas Williams YMCA Family Center, 665 Longwood Lake Mary Road, Lake Mary, free, 877-252-6094.

Look Good, Feel Better cancer makeover: Trained cosmetologists will advise female cancer patients on makeup and accessories and teach beauty techniques to help restore their appearance and self-image during chemotherapy and radiation treatments. Registration is required. Sponsored by the American Cancer Society. 4:30 p.m. Monday, Central Florida Regional Hospital, 1401 W. Seminole Blvd., Sanford, free, 800-227-2345.

Understanding Brain Health As We Age: Nancy Squillacioti, executive

Please turn to Page J4

Client Name: **Osceola County Special Assessments**
Advertiser: **Osceola Zone/J003/JOSC**
Section/Page/Zone: **Osceola Zone/J003/JOSC**
Description: **Solid Waste Notice**

Ad Number: **3457523-1**
Insertion Number: **4 x 14**
Size: **B&W**
Color Type: **B&W**

Orlando Sentinel
Publication Date: **08/09/2015**

This E-Sheet(R) is provided as conclusive evidence that the ad appeared in The Orlando Sentinel on the date and page indicated. You may not create derivative works, or in any way exploit or repurpose any content.

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose solid waste service assessments against certain improved residential property located within those portions of the unincorporated area of the County designated as "Urban" and "Rural" in the map shown above.

Assessments in the Urban Service Area will fund curbside pick-up of solid waste and recyclables. Assessments in the Rural Service Area will fund rural drop-off facilities for solid waste and recyclables. Assessments will not be imposed against commercial property, residential parcels twenty acres or larger in size that are served with commercial containers, most multi-family residential property and residential property located in certain resort areas.

The assessment will be computed by multiplying the number of residential service units on each parcel by the rate of assessment. The proposed fiscal year 2015-2016 assessments will increase from \$203.47 per service to \$203.84 per service unit to fund the Universal Solid Waste Program.

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

\$187.60	(contract collectors or drop-off stations and customer service)
8.40	(assessment roll preparation and Tax Collector fees)
7.84	(early payment discount)
\$203.84	

The \$7.84 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$196. 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. 12-081R, adopted by the Board on July 9, 2012 as amended by Resolution No. 13-020R, adopted by the Board on February 25, 2013. Copies of Resolution Nos. 12-081R and 13-020R 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 3, 2015 at 5:30 p.m.** or soon thereafter as it may be heard, at the Osceola 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 assessments. 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 desires 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least three days prior to the date of the hearing.

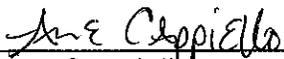
Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750. If you have any questions regarding the solid waste assessment, please contact the Special Assessments Office at (407) 742-1800. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

Orlando Sentinel

1215 E. Donegan Ave.
Kissimmee, FL 34744

August 13, 2015

This is to certify that the attached advertisement (Tops Terrace MSBU) did publish in The Orlando Sentinel, Osceola Edition on Sunday, August 9, 2015.

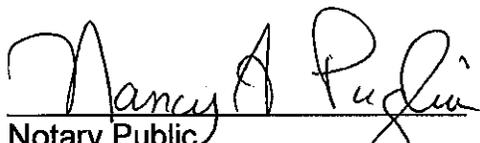


Anne Cappiello
Client Services Coordinator
The Orlando Sentinel

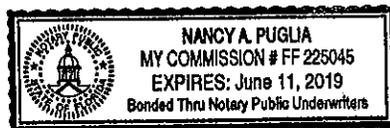
STATE OF FLORIDA
COUNTY OF OSCEOLA

I, the undersigned authority, hereby certify that the foregoing is a true and correct copy of the instrument presented to me by Anne Cappiello as the original of such instrument.

WITNESS my hand and official seal, this 13th day of August, 2015.



Notary Public
State of Florida at Large



My commission expires _____

VOLUNTEER OPPORTUNITIES

AARP Driver Safety "Smart Driver" Program is looking for volunteers to become part of the program that helps drivers ages 50 and older be safe drivers. Training is provided and all volunteers are reimbursed for approved out-of-pocket expenses related to program activities such as mileage, postage, and necessary supplies. Details: Joe, 407-593-9527.

Adult Literacy League needs volunteers to help tutor other adults in reading. No prior experience is necessary. Training is provided. Details: 407-422-1540 or zlynn@adulthoodliteracy-league.org

American Cancer Society's Road to Recovery needs volunteers to transport cancer patients to and from medical appointments. An orientation, support materials, and other assistance will be provided. Details: Heather Maloney, heather.maloney@cancer.org or 407-518-2512.

Bookmark Buddies Mentoring Program needs volunteers to tutor third grade students in reading skills. No prior tutoring experience is necessary. Training is provided. Details: Jamie Domres, 407-870-4855, domresj@osceola.k12.fl.us.

Children's Safety Village of Central Florida needs retired educators to help teach safety programs to elementary students, 9 a.m.-12 p.m. Monday-Friday. Volunteers are also needed to help with clerical and phone duties or building and ground maintenance. Details: Juana Black, 407-521-4673.

Girl Scouts of Citrus

Council needs adults for a variety of opportunities. The council serves Brevard, Lake, Orange, Osceola, Seminole and Volusia counties. Details: 407-896-4475 or 800-367-3906.

Greater Osceola United Soccer Club needs youth soccer coaches for both recreational and competitive teams. Training is provided. Details: 407-518-1882.

Heavenly Hoofs Therapeutic Riding Center, which provides riding lessons for children and adults with special needs, is seeking volunteers for a variety of duties, including cleaning stalls, feeding horses, keeping the barn clean and leading or side walking with our students during lessons. Details: 407-933-7433 or HeavenlyHoofs.com.

Help Now of Osceola seeks volunteers for its hotline and advocacy support. Volunteers will complete a state training program. Details: Evelyn Jackson, 407-847-3260, or Jacki Marshall, 407-847-0128.

Kissimmee Main Street is looking for volunteers to help with events, plants, historic markers and business assistance. Details: 407-846-4643.

Long Term Care Ombudsman needs advocates for residents in long-term-care facilities in Orange, Seminole, Brevard and Osceola counties. An ombudsman does inspections and resolves complaints involving residents, their families and the facility. Expenses are reimbursed. Call 407-245-0651, ombudsman.myflorida.com.

Osceola Christian Ministry Center is looking for



/RICARDO RAMIREZ BUKEDA/STAFF FILE PHOTO

Heavenly Hoofs Therapeutic Riding Center, which provides riding lessons for children and adults with special needs, needs volunteers for a variety of duties.

dental assistants to help on Fridays. Please submit your information and experience to otcjcpin@embarras-mail.com.

Osceola County Extension Service needs Master Gardener candidates to help residents create environmentally smart landscapes. Volunteers are given more than 60 hours of training by University of Florida faculty in the care of home landscapes, fruits, vegetables, flowers and houseplants. They also learn about soils, insects, weeds and efficient irrigation. In exchange, they provide 75 hours of service. Details: 321-697-3000.

Osceola County Historical Society is looking for

volunteers for the Pioneer Enrichment Center to greet and guide visitors around the Pioneer Village and Museum. People are also needed to assist in the office and for grounds keeping. Training is provided. Details: Kristi Prescott, 407-396-8644 Ext. 1, kristiprescott89@gmail.com.

SCORE, a non-profit organization affiliated with the Small Business Administration, needs people with a business background to counsel owners of new and growing businesses. Details: 407-420-4844 or www.scoreorlando.org.

Serving Health Insurance Needs of Elders (SHINE), Florida Department of Elder

Affairs, provides free, unbiased, one-on-one counseling and information to senior Medicare beneficiaries. Volunteers are needed to provide information, counseling and assistance; make educational presentations to community groups; distribute materials at health fairs, senior fairs and outreach events; and assist with general program support. Details: 407-514-8000, 1-800-963-5337, or floridashine.org.

Shepherd's Hope, which provides free medical care to uninsured, low-income families and individuals, needs medical professionals to facilitate patient visits. Licensed health care providers such as primary physicians

and specialists, physician assistants, and advanced registered nurse practitioners are encouraged to volunteer (at a minimum of once monthly) at a Shepherd's Hope clinic. Volunteers are needed at four area locations, 6-9 p.m. Monday through Thursday. Details: 407-976-6999 Ext. 233 or shepherds.org/volunteers.

SHINE (Serving Health Insurance Needs of Elders) Program needs volunteers to assist seniors in making informed health care decisions. Details: 407-514-8000, 1-800-963-5337, or floridashine.org.

Silver Clouds Community Orchestra is seeking new members who can read music and attend rehearsals and programs. Rehearsal is from 7 to 8:30 p.m. Mondays at the St. Cloud Senior Center at 31017th St. Details: David Bilby, 407-361-5002, or Jeanne Bilby, 407-918-6480.

Ti-County Sickle Cell Disease Association, which seeks to improve the quality of life of patients with Sickle Cell Disease and their families, needs volunteers for events, fundraising, public relations and to assist with general office work. Details: 407-298-8874, 407-376-6239, www.3ccsda.org.

To contribute a volunteer team for a nonprofit organization, email it to cygomez@tribune.com with volunteers' in the subject field. Include a phone number that readers can call for more information. Details: 407-420-5015.

Client Name: **Osceola County Special Assessments**
 Advertiser: **Osceola Zone/J006/OSC**
 Section/Page/Zone: **Osceola Zone/J006/OSC**
 Description: **Tops Terrace Notice**

Ad Number: **3457538-1**
 Insertion Number: **4 x 14**
 Size: **B&W**
 Color Type:

Orlando Sentinel
 Publication Date: **08/09/2015**

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WHAT'S HAPPENING
 Continued from Page J5

benefits while working out to Latin and international music, 11:45 a.m. Wednesdays, 11 a.m. Thursdays, Lake Mary Senior Center, 911 Wallace Court, Lake Mary, \$1-\$2, 407-585-1466.

Bingo: 2-4 p.m. Tuesdays and Wednesdays, Lake Mary Senior Center, 911 Wallace Court, Lake Mary, Bingo cards are \$1 each and you may purchase up to eight cards, 407-585-1466.

Cardio-dance: Combine exercises and stretches with dancing. Participants work at their own pace. For ages 55 or older, 10:15-10:45 a.m. Tuesdays and Thursdays, Lake Mary Senior Center, 911 Wallace Court, Lake Mary, \$1-\$2, 407-585-1466.

Line dancing: For ages 55 or older, 12:30-2:30 p.m. Thursdays and 10:15 a.m.-12:15 p.m. Fridays, Lake Mary Senior Center, 911 Wallace Court, Lake Mary, \$2-\$3, 407-585-1466.

Tap dance: 11 a.m. Tuesdays for beginners; 9 a.m. Thursdays for intermediate; 10:30 a.m. Thursdays for advanced beginner, Casselberry Senior Center, 200 N. Triplett Lake Drive, Casselberry, \$3, 407-677-6819.

Bid whist card game: 11 a.m. Tuesdays and Thursdays, Sanford Senior Center, 401 E. Seminole Blvd., Sanford, free, 407-688-5129.

Softball: For seniors ages 50 and older. Players should arrive 15-30 a.m. 10 a.m. Saturdays, Red Bug Lake Park, 3600 Red Bug Lake Road, Casselberry, \$3, 407-257-5522.

Dominoes: 10:15 a.m.-12:15 p.m. Fridays, Lake Mary Senior Center, 911 Wallace Court, Lake Mary, \$1, 407-585-1466.

Line dancing: 9:30-10:30 a.m. Mondays, Winter Springs Senior Center, 400 N. Edgemon Ave., Winter Springs, free, 407-327-6554.

Tai Chi: 11 a.m.-noon Mondays, Winter Springs Senior Center, 400 N. Edgemon Ave., Winter Springs, \$2, 407-327-6554.

Dance: 4-5 p.m. Mondays, Wednesdays and Fridays, Winter Springs Senior Center, 400 N. Edgemon Ave., Winter Springs, \$1, 407-327-6554.

Bridges: 11:30 a.m. Tuesdays and Thursdays, Winter Springs Senior Center, 400 N. Edgemon Ave., Winter Springs, free, 407-327-6554.

Zumba Gold: 3-4 p.m. Tuesdays and Thursdays, Winter Springs Senior Center, 400 N. Edgemon Ave., Winter Springs, \$2, 407-327-6554.

Bingo: 1-3:30 p.m. Wednesdays and Fridays, Winter Springs Senior Center, 400 N. Edgemon Ave., Winter Springs, \$4-\$8, 407-327-6554.

Quilting: 1-3 p.m. Thursdays, Winter Springs Senior Center, 400 N. Edgemon Ave., Winter Springs, free, 407-327-6554.

Tennis: For men and women, age 50 and older, with average ability. A small group gets together for a couple hours of recreational tennis. Players supply balls. Monday, Thursday and/or Saturday mornings, Candyland Park, 599 Longdale Ave., Longwood, free, 407-417-6701.

Veterans Resource Fair: The event is for veterans and their family members. Keynote speaker will be Col. Robert Springer, USMC, retired and former astronaut. There will be food, door prizes and entertainment. 10 a.m.-1 p.m. Friday, One Senior Place, 715 Douglas Ave., Altamonte Springs, free, 407-949-6733.

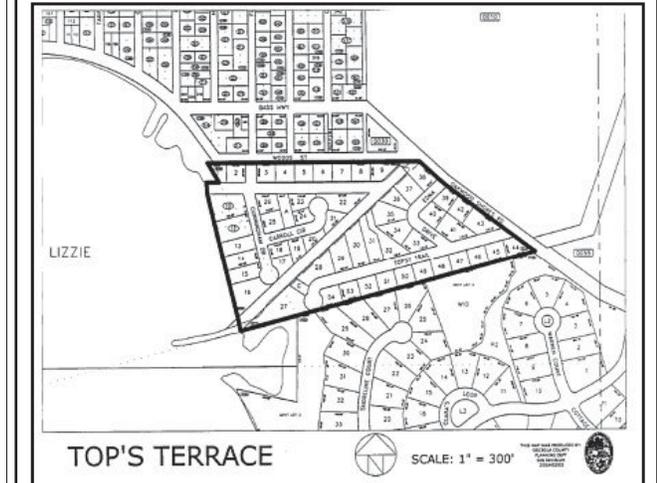
Driver safety program: The AARP Driver Safety Program's Smart Driver Course helps participants refine driving skills and develop safe driving habits. Upon completion of the course, Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required, 9 a.m.-3:30 p.m. Aug. 20, Oct. 15, Calvary Assembly, 1199 Clay St., Winter Park, \$35 for AARP members, \$20 for nonmembers, 888-227-7669.

How to Pay for Long-Term Care: Medicaid & VA Benefits seminar: Board Certified Elder Law Attorneys Patricia Fuller and Heather Kison will discuss estate planning, advance directives, nursing home asset protection, Medicaid and veterans benefits. Reservations requested, 4 p.m. Aug. 18, 6 p.m. Sept. 22, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, free, 407-422-3017.

Driver safety program: The AARP Driver Safety Program's Smart Driver Course helps participants refine driving skills and develop safe driving habits. Upon completion of the course, Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required, 9 a.m.-noon Aug. 20-21, Health Center Park, 411 N. Dillard St., Winter Park, \$35 for AARP members, \$20 for nonmembers, 888-227-7669.

Driver safety program: The AARP Driver Safety Program's Smart Driver Course helps participants refine driving skills and develop safe driving habits. Upon completion of the course, Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required, 9 a.m.-noon Aug. 24-25, Jessie

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 impose non-ad valorem assessments against property located within the Top's Terrace MSBU pursuant to the Top's Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for installation and maintenance of street lighting. The proposed fiscal year 2015-2016 special non-ad valorem assessment will be increased from \$10.87 to \$40.76 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 **\$40.76 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 2015-2016 is \$2,201.

The hearing will be held at **5:30 p.m. on Thursday, September 3, 2015** or soon thereafter as it may be heard, at the 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

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>.

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 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 Solid Waste and Household Chemical Waste Service Assessments, 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 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 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 Pointe Subdivision Pond Municipal Service Benefit Unit, Old Oak Trail Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, 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 Benefit Unit, 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, 2015.

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 _____, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

RESOLUTION NO. 15-067R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING A PHASE IIC CAPITAL ASSESSMENT ROLL AND 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 both capital assessments to finance the acquisition and construction of improvements to enhance the commercial viability of property located therein (the "Project") and maintenance assessments to fund the cost of maintaining the Project; and

WHEREAS, on October 23, 1995, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase I Project (the "Original Phase I Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase I Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on December 13, 1995, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase I Project, confirming the Original Initial Assessment Resolution and imposing Phase I Capital Assessments and Phase I Maintenance Assessments (as defined in the Original Phase I Initial Assessment Resolution); and

WHEREAS, on May 18, 1998, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project (the "Original Phase IIA Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIA Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on June 22, 1998, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project, confirming the Original Phase IIA Initial Assessment Resolution and imposing Phase IIA Capital Assessments and Phase IIA Maintenance Assessments (as defined in the Original Phase IIA Initial Assessment Resolution); and

WHEREAS, on April 19, 1999, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project (the "Original Phase IIB Initial Assessment Resolution"), describing the method of

assessing the cost of constructing and maintaining the Phase IIB Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on May 24, 1999, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project, confirming the Original Phase IIB Initial Assessment Resolution and imposing Phase IIB Capital Assessments and Phase IIB Maintenance Assessments (as defined in the Original Phase IIB Initial Assessment Resolution); and

WHEREAS, on May 5, 2003, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project (the "Original Phase IIC Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIC Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on June 2, 2003, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project, confirming the Original Phase IIC Initial Assessment Resolution and imposing Phase IIC Capital Assessments and Phase IIC Maintenance Assessments (as defined in the Original Phase IIC Initial Assessment Resolution); 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 Phase I Initial Assessment Resolution, the Original Phase IIA Initial Assessment Resolution, the Original Phase IIB Initial Assessment Resolution, and the Original Phase IIC Initial Assessment Resolution to implement maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Phase I Initial Assessment Resolution, the Original Phase IIA Initial Assessment Resolution, the Original Phase IIB Initial Assessment Resolution, and the Original Phase IIC Initial Assessment Resolution, as amended by Resolution No. 07-037, being referred to herein as the "Initial Assessment Resolution"); and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to adopt an "Annual Capital Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Phase I Capital Assessment Roll, Phase IIA Capital Assessment Roll, Phase IIB Capital Assessment Roll and Phase IIC Capital Assessment Roll for each Fiscal Year; 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 Capital 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 PHASE I CAPITAL ASSESSMENT ROLL. Since sufficient funds are currently available for payment of the Phase I Obligations and the imposition of Phase I Capital Assessments is no longer required, no Phase I Capital Assessments will be imposed for Fiscal Year 2015-2016.

SECTION 4. APPROVAL OF PHASE IIA CAPITAL ASSESSMENT ROLL. Since the Phase IIA Obligations have been retired and the imposition of Phase IIA Capital Assessments is no longer required, no Phase IIA Capital Assessments will be imposed for Fiscal Year 2015-2016.

SECTION 5. APPROVAL OF PHASE IIB CAPITAL ASSESSMENT ROLL. Since the Phase IIB Obligations have been retired and the imposition of Phase IIB Capital Assessments is no longer required, no Phase IIB Capital Assessments will be imposed for Fiscal Year 2015-2016.

SECTION 6. APPROVAL OF PHASE IIC CAPITAL ASSESSMENT ROLL. The Phase IIC Capital Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2015-2016, based upon the rates set forth below:

(A) The Phase IIC Pedestrian Capital Assessment Rate is hereby established at \$610.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Phase IIC Vehicular Capital Assessment Rate is hereby established at \$583.00 per \$1,000,000 of Factored Vehicular Value.

SECTION 7. 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 2015-2016, based upon the rates set forth below:

(A) The Maintenance Assessment Rate is hereby established at \$665.20 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate is hereby established at \$477.30 per \$1,000,000 of Factored Vehicular Value.

SECTION 8. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the Phase IIC Capital Assessment Roll approved pursuant to Section 6 hereof and the Maintenance Assessment Roll approved pursuant to Section 7 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 each Capital Assessment Roll and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408, the Capital Assessment Roll and the Maintenance Assessment Roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Phase IIC Capital Assessments and 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 Phase IIC Capital Assessment Roll and Maintenance Assessment Roll as of January 1, 2015, the lien date for ad valorem taxes.

SECTION 9. CERTIFICATION OF ASSESSMENT ROLLS. The Phase IIC Capital Assessment Roll and 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 Phase IIC Capital Assessment Roll and 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 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 3rd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

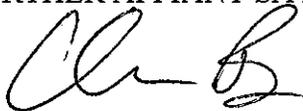
STATE OF FLORIDA
COUNTY OF OSCEOLA

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

1. I, Charlotte Bean, as Special Assessments Coordinator 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 14, 2015, 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 Capital Assessment or 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.



Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

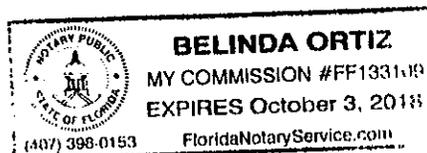
The foregoing instrument was acknowledged before me by Charlotte Bean, who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 20th day of August, A.D., 2015.

Belinda Ortiz
Signature of person taking acknowledgment

Belinda Ortiz
Name of acknowledger (printed)

My commission expires: _____



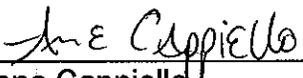
APPENDIX B
PROOF OF PUBLICATION

Orlando Sentinel

1215 E. Donegan Ave.
Kissimmee, FL 34744

August 13, 2015

This is to certify that the attached advertisement (West 192 MSBU) did publish in The Orlando Sentinel, Osceola Edition on Sunday, August 9, 2015.

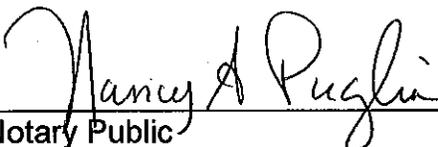


Anne Cappiello
Client Services Coordinator
The Orlando Sentinel

STATE OF FLORIDA
COUNTY OF OSCEOLA

I, the undersigned authority, hereby certify that the foregoing is a true and correct copy of the instrument presented to me by Anne Cappiello as the original of such instrument.

WITNESS my hand and official seal, this 13th day of August, 2015.



Notary Public
State of Florida at Large



My commission expires _____

WHAT'S HAPPENING

Continued from Page J7

Maitland, free, 407-644-5222.
Parents of lesbians and gays: A meeting of the Parents and Friends of Lesbians and Gays of Central Florida, 7:30-9:30 a.m. the third Wednesday of the month, First United Methodist Church of Orlando, 142 E. Jackson St., Orlando, free, 407-849-6680.

Alzheimer's disease: A group for those caring for a loved one with Alzheimer's disease sponsored by the Alzheimer's & Dementia Resource Center, 10 a.m. the second Tuesday of the month, Reeves United Methodist Church, 1100 N. Ferncreek Ave., Orlando, free, 407-843-1910.

Brain and spine tumor: The group benefits anyone currently or previously diagnosed and treated for a brain or spine tumor. The first hour will feature an interactive review/live Internet broadcast by a

Cancer Center specialist on different topics of interest. The second hour will focus on moderated group discussions for patients and caregivers. Registration required, 6 p.m. the first Wednesday of the month, UF Health Cancer Center at Orlando Health, 1400 S. Orange Ave., Orlando, free, 321-841-6512.

Mental health in Spanish: The National Alliance on Mental Illness Greater Orlando will have a combined support group in Spanish for adults living with mental illness and their families. Trained facilitators will lead the meetings, 6:30-8 p.m. the second and fourth Tuesday of the month, St. Luke's United Methodist Church, 4851 S. Apopka-Vineyard Road, Orlando, free, 407-253-1900.

Recovery support for people with problems with debt: 6:30-7:30 p.m. Mondays, Quaker Meeting House, 316 E. Marks St., Orlando, free, 407-947-2031.

Central Florida Stroke Club: noon-2 p.m. the third Thursday of the month, Comfort Suites Downtown, 2416 N. Orange Ave., Orlando, free, 407-228-4007.

Multiple myeloma: There will be open discussions, patient/caregiver interaction, dinner and speakers, 6 p.m. the second Monday of the month, Asbury United Methodist Church, 220 W. Horatio Ave., Maitland, free, 407-928-2808.

Alzheimer's & Dementia Resource Center: 10 a.m. the third Wednesday of the month, First Baptist Church of Apopka, 441 S. Highland Ave., Apopka, free, 407-843-1910.

Stroke: The Center Stroke Support Group is a component of the Center, also known as Global Stroke Resource, a nonprofit, founded by stroke survivor Valerie Greene, providing resource, hope and direction, 12:30-2:30 p.m. the third Monday of the month, Winter Park Civic Center, 1050 W. Morse Blvd., Winter Park, free, 888-942-9355.

Grief: GriefShare, a 14-week seminar and support group for those grieving the death of someone close to them. Registration required, 5:45-9 p.m. Mondays beginning Aug. 24, First Baptist Church of Winter Park, 1021 N. New York Ave., Winter Park, \$20, 407-644-3061.

Alzheimer's/dementia: Facilitated by Ron St. John, Alzheimer's/dementia care director with Visiting Angels Homecare, 6 p.m. the second

Alzheimer's disease: A group for those caring for a loved one with Alzheimer's disease. Sponsored by the

Debtors Anonymous:

Thursday of the month, Grand Palms Assisted Living and Memory Care, 600 N. Econlockhatchee Trail, Orlando, free, 407-529-1000.

Blended families: Discuss the dynamics and challenges that are different from a traditional family, 11 a.m. Sundays, Asbury United Methodist Church, 220 W. Horatio Ave., Maitland, free, 407-312-9554.

T.O.P.S. (Take Off Pounds Sensibly): 6:30-8 p.m. Thursdays, Delaney Street Baptist Church, 1919 S. Delaney Ave., Orlando, \$32 annually, 321-332-3490.

Brain injury: The group's goal is to promote brain injury awareness, socialization, healing, friendship and knowledge to all brain injury survivors, family and caregivers. Call for reservations, 6:30-7:30 p.m. Thursdays, Florida Hospital, 601 E. Rollins St., Orlando, free, 407-303-5600.

Joseph Rassel of the Sentinel staff compiled this report. To submit an item e-mail communityevents@orlandosentinel.com.

Client Name: **Osceola County Special Assessments**
 Advertiser: **Osceola Zone/J008/OSC**
 Section/Page/Zone: **West 192 Notice**
 Ad Number: **3457544-1**
 Insertion Number: **4 x 14**
 Size: **B&W**
 Color Type:

This E-Sheet(R) is provided as conclusive evidence that the ad appeared in The Orlando Sentinel on the date and page indicated. You may not create derivative works, or in any way exploit or repurpose any content.



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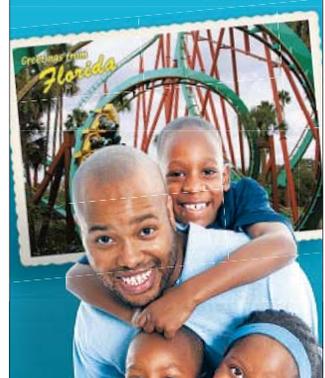
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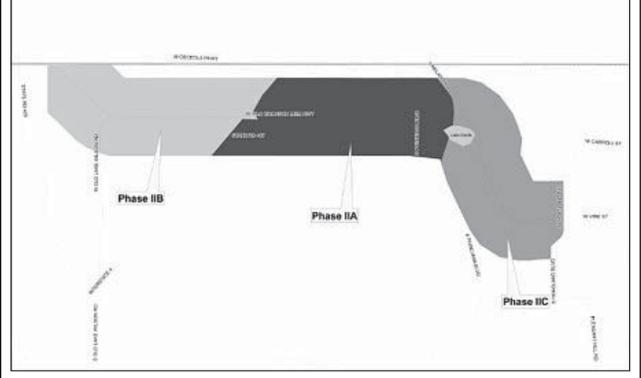
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OS OrlandoSentinel.com

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

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and 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 3, 2015 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.** 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. 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 3 days prior to the date of the hearing.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,590 feet east of State Road 535). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeautiVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeautiVacation Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

The Capital Assessment and 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 Capital Assessments and 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 Capital Assessments and Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Capital Assessments and 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

Orlando Sentinel

Publication Date: 08/09/2015

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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 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, 2015.

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 _____, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

RESOLUTION NO. 15-068R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA, RELATING TO STREET LIGHTING; CREATING MUNICIPAL SERVICE BENEFIT UNITS TO PROVIDE STREET LIGHTING; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; ESTABLISHING MAXIMUM STREETLIGHT ASSESSMENT RATES; IMPOSING THE STREETLIGHT ASSESSMENTS AGAINST PROPERTY SPECIALLY BENEFITING FROM STREET LIGHTING; APPROVING THE STREETLIGHT ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE STREETLIGHT 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. 15-056R (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 Street Lighting and Streetlight Cost constitute a "Local Service" and "Service Cost," respectively, for which Streetlight 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 13, 2015 to establish the method of computing the Streetlight Assessments and establish other terms and conditions of the Streetlight 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 OF MSBU. The Waterview Street Lighting Municipal Service Benefit Unit is hereby created to include the real property identified for the MSBU in Article II 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 Streetlight Cost for the MSBU.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby confirmed

SECTION 5. STREETLIGHT ASSESSMENTS.

(A) The Tax Parcels listed in the Streetlight Assessment Roll for the MSBU are hereby found to be specially benefited by the Street Lighting provided within the MSBU. A Streetlight Assessment for Fiscal Year 2015-2016 is hereby imposed against Tax Parcels located in the MSBU at \$244.15 per Platted Lot, which shall be the maximum Streetlight 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 Streetlight 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 Streetlight Assessments shall constitute a lien against the property listed on the Streetlight 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 Streetlight Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 6. COLLECTION OF STREETLIGHT ASSESSMENTS.

(A) The Streetlight Assessments reflected in the Streetlight Assessment Rolls 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 each 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 rolls to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Streetlight 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 Streetlight Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

SECTION 7. 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 Streetlight Assessments will be computed, the Streetlight Assessment Roll, the maximum annual Streetlight Assessment, and the levy and lien of the Streetlight 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 8. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 3rd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A

PROOF OF PUBLICATION

Orlando Sentinel

1215 E. Donegan Ave.
Kissimmee, FL 34744

August 13, 2015

This is to certify that the attached advertisement (Waterview MSBU) did publish in The Orlando Sentinel, Osceola Edition on Sunday, August 9, 2015.

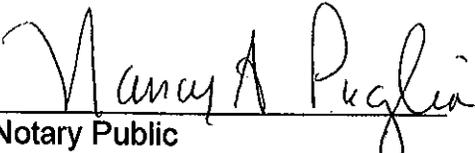


Anne Cappiello
Client Services Coordinator
The Orlando Sentinel

STATE OF FLORIDA
COUNTY OF OSCEOLA

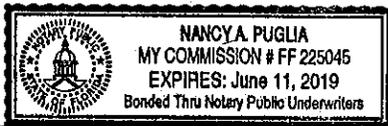
I, the undersigned authority, hereby certify that the foregoing is a true and correct copy of the instrument presented to me by Anne Cappiello as the original of such instrument.

WITNESS my hand and official seal, this 13th day of August, 2015.



Notary Public
State of Florida at Large

My commission expires _____



WHAT'S HAPPENING

Continued from Page J6

Brock Community Center. 310 N. Dillard St., Winter Garden, \$15 for AARP members, \$20 for nonmembers, 407-656-4155.

Driver safety program: The AARP Driver Safety Program's Smart Driver Course helps participants refine driving skills and develop safe driving habits. Upon completion of the course, Florida drivers 50 or older may be eligible for vehicle insurance discounts. Registration required. 9 a.m.-3 p.m. Sept. 30, Rachel D. Murrah Civic Center, 1050 W. Morse Blvd., Winter Park, \$15 for AARP members, \$20 for nonmembers, 888-227-7669.

Retired educators: The Orange County Retired Educators Association will have a welcome reception for new retirees and returning members. 10 a.m. Sept. 3, College Park United Methodist Church, 644 W. Princeton St., Orlando, free, 407-677-0446.

Seminole County: The Florida Society of Registered Nurses Retired will meet for fellowship and speakers on current health related issues. 11:30 a.m. the third Wednesday of the month, Denny's, 615 S. Semoran Blvd., Orlando, purchase your own meal, 407-281-1527.

Celebrating the Greatest Generation: Commemorate the 70th anniversary of the end of World War II by honoring local World War II veterans and those who were there to support them. A musical salute will be provided by the VFW Post 2093 Community Band and soloist Charles Haugabrooks. Reservations required. Presented by VITAS Healthcare. 9:30-11 a.m. Sept. 1, Winter Park Civic Center, 1050 W. Morse Blvd., Winter Park, free, 407-599-2534.

Tennis for women ages 70 or older: The format is round robin. All levels of players are welcome. 9-11 a.m. Mondays and Thursdays, Winter Park Tennis Center, 1075 Azalea Lane, Winter Park, \$7, 407-599-3445.

Singles
Ballroom dance: Belles and Beaus Dance Club will have a dance with ballroom, line and Latin music by Soft Touch. Singles and couples welcome. 7-9:30 p.m. Wednesdays, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, \$5, 407-277-7008.

Meet and Mingle Dance: For adults of all ages. Music by the Trumpet Blues. 7-9:30 p.m. Tuesdays, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, \$5, 407-254-1066.

Ballroom dancing: Sponsored by Your Adult Club Socials. There will be a live band and refreshments. Couples welcome. 7-9:30 p.m. Fridays, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, \$4 for members, \$5 for nonmembers, 407-889-4047.

Dance: Belles and Beaus Dance Club will have a "Band Appreciation Night" dance featuring Latin, ballroom and line music by The Soft Touch. Singles and couples are welcome. Refreshments provided. 7-9:30 p.m. Wednesday, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, \$5, 407-277-7008.

Social/Hobby Clubs
Order of the Skywatcher Clan caving group: A meeting for the nonprofit Order of the Skywatcher Clan's caving group, Terranaut Corps, which takes monthly trips to the tribe's cave near Belleview to explore, dig out and map. Trainees provided, if needed. Advance registration required. 11 a.m.-2 p.m. the first Saturday of the month, a private residence, 3415 Silverwood Drive, Orlando, free, 407-283-7339.

Winter Park Garden Club: Learn how to create and maintain a lush rose garden. Robert Bowden, executive director of Harry P. Leu Gardens for last 21 years, will share the simple techniques that have been so successful at Leu Gardens. 10 a.m. Sept. 16, Winter Park Garden Club, 1500 S. Denning Drive, Winter Park, free, 407-644-5770.

provided. 10 a.m. Aug. 19, Renaissance Senior Center, 3800 S. Ecolockhatchee Trail, Orlando, free, 407-254-9070.

Embroiderer's Guild of America: Open stitching. Bring your unfinished project to work on and a sack lunch. 10 a.m.-2 p.m. Friday, Beardall Senior Center, 800 S. Delaney Ave., Orlando, free, 407-443-3318.

Crochet club: Crocheters of all skill levels; even those wanting to learn, can drop in with their current project, share ideas and build a crochet community. 5:30-7:45 p.m. Wednesdays through Aug. 25, northwest branch of the Seminole County Public Library, 580 Greenway Blvd., Lake Mary, free, 407-494-9661.

Newcomers of Central Florida: Advance reservations required. 11:30 a.m. Aug. 20, Alaquia Country Club, 2091 Alaquia Drive, Longwood, \$23 includes lunch, 407-366-7751.

Seminole County Historical Society: David Closson, retired professor of English and humanities at Valencia College, will speak about "The Role of Oral Histories in Florida Folklore." 6:30 p.m. Aug. 25, Museum Blvd., Orlando, purchase your own meal, 407-665-2489.

Casselberry Chess Club: Open to all skill levels, including those wanting to learn the game. Tournaments held weekly, 6-11 p.m. Thursdays, Wirz Park, 806 Mark David Blvd., Casselberry, free, 407-388-0636.

Support Group
GriefShare: A Christian-based recovery support group for those grieving the loss of a loved one. 6:30 p.m. Wednesdays and 1 p.m. Fridays, St. Luke's Lutheran Church, 2021 W. State Road 426, Oviedo, free, \$15 donation for workbook requested, 407-365-3408.

Oveaters Anonymous: Topics vary. 7:30-8:30 p.m. Mondays, Grace Presbyterian Church, 111 Tuskawilla Road, Winter Springs, free, 407-977-2792.

T.O.P.S. (Take Off Pounds Sensibly): 6-7:15 p.m. Wednesdays, central branch of the Seminole County Public Library, 215 N. Oxford Road, Casselberry, \$32 annually, 407-936-4380.

T.O.P.S. (Take Off Pounds Sensibly): 5:30 p.m. Tuesdays, Sanford Senior Center, 401 E. Seminole Blvd., Sanford, \$32 annually, 407-836-4380.

Grief: A group for anyone who has lost a loved one, spouse, parent, child or sibling meets in St. Stephen's Room of the Parish office. This is a non-denominational group. 10-11:30 a.m. Thursdays, St. Mary Magdalen Catholic Church, 861 Maitland Ave., Altamonte Springs, free, 407-265-2307.

Alzheimer's disease: A group for those caring for a loved one with Alzheimer's disease sponsored by the Alzheimer's & Dementia Resource Center. 6:30 p.m. the first Tuesday of the month, Atria at Lake Forest, 5433 W. State Road 434, Sanford, free, 407-843-1910.

Families Anonymous: A 12-step support group for family members of someone with a drug, alcohol or behavioral problem. 7 p.m. Mondays, St. Stephen Lutheran Church, 2140 W. State Road 434, Longwood, free, 407-869-0491.

Families Ministering to Families: A support group for those with incarcerated loved ones. 9 a.m. Saturday, 9 a.m. Sept. 19, St. Mary Magdalen Catholic Church, 861 Maitland Ave., Altamonte Springs, free, 407-463-5780.

Alzheimer's disease: A group for those caring for a loved one with Alzheimer's disease. Sponsored by the Alzheimer's Dementia Resource Center. 1:30 p.m. the first Wednesday of the month, Oviedo YMCA Family Center, 7900 Red Bug Lake Road, Oviedo, free, 407-843-1910.

Recovery International, a self-help mental health organization: The organization helps people who suffer from depression, anxiety, fears and anger. 10:45 a.m. Saturdays, St. Mark's Presbyterian Church, 1021 Palm Springs Drive, Altamonte Springs, free, 407-660-2003.

The Compassionate Friends: The Longwood Chapter of The Compassionate Friends, a

national nonprofit support organization offering friendship, understanding, and hope to bereaved families following the death of a child of any age, is open to all bereaved parents and their adult family members. 7-9 p.m. the second Tuesday of the month, Sanlando United Methodist Church, 1890 W. State Road 434, Longwood, free, 407-221-8047.

Alzheimer's disease: A group for those caring for a loved one with Alzheimer's disease. Sponsored by the Alzheimer's & Dementia Resource Center. 6:15 p.m. the second Thursday of the month, central branch of the Seminole County Public Library, 215 N. Oxford Road, Casselberry, free, 407-843-1910.

Mental health: The National Alliance on Mental Illness Greater Orlando will have support group for those living with mental illness. Trained facilitators will lead the meetings. 5:30-7 p.m. the first and third Wednesday of the month, Hacienda apartment complex, 225 S. Wayman St., Longwood, free, 407-253-1900.

Alzheimer's disease: A group for those caring for a loved one with Alzheimer's disease. Respite care available. Reservations required. Sponsored by the Alzheimer's & Dementia Resource Center. 10 a.m. the first Tuesday of the month, Miller Center for Older Adult Services, 2010 Mizell Avenue, Winter Park, free,

407-629-4565.
Male Alzheimer's caregivers forum: The Men's Breakfast Club is an informal and unstructured gathering of male caregivers. Sponsored by the Alzheimer's & Dementia Resource Center. 10 a.m. the first and third Thursday of the month, Denny's Restaurant, 2684 Lee Road, Winter Park, free, 407-843-1910.

Cancer: 6-7 p.m. the third Wednesday of the month, First Baptist Church of Orlando, 3000 S. John Young Parkway, Orlando, free, 407-514-4340.

Alzheimer's disease: 6-7 p.m. the second and fourth Wednesday of the month, First Baptist Church of Orlando, 3000 S. John Young Parkway, Orlando, free, 407-514-4340.

Brain injury: The Central Florida Brain Injury Support Group offers traumatic brain injury survivors and their caregivers educational speakers, community resource information and monthly social events to help build social skills and self-confidence. 6:30-8:30 p.m. the second, third and fourth Wednesdays of the month, Beardall Senior Center, 800 S. Delaney Ave., Orlando, free, 407-228-2818.

T.O.P.S. (Take Off Pounds Sensibly): weigh-in 6:15 p.m., meeting 6:45 p.m. Mondays, Orange Tree Mobile Home Park Clubhouse, 29 Orange Tree Circle, Winter Garden, \$32 annually, 407-616-9618.
Adult Children of

Alcoholics/Dysfunctional Families: 7-8:30 p.m. Thursdays, Christ Church Unity, 771 Holden Ave., Orlando, free, 407-234-6023.

Bipolar Disorder: Central Florida Bipolar Support meets in room 206 of the Wesleyan Building. This is a peer facilitated meeting for individuals and family members of people with bipolar disorder and related illnesses. noon Thursdays, First United Methodist Church of Winter Park, 125 N. Interlachen Ave., Winter Park, free, 407-375-5763.

Memory Disorders: For those diagnosed with memory disorders and their caregivers/family members/friends. Trained facilitators lead the meetings. 10:30 a.m.-noon the third Friday of the month, Holy Family Catholic Church, 5125 S. Apopka-Vineyard Road, Orlando, free, 407-760-2304.

Breast cancer: 6-7 p.m. the first Wednesday of the month, First Baptist Church of Orlando, 3000 S. John Young Parkway, Orlando, free, 407-514-4340.

Widows and Widowers: 10 a.m. the third Saturday of the month, Denny's, 440 S. Semoran Blvd., Orlando, free, buy your own food, 407-489-8415.

ALS Association Florida Chapter: The ALS support group is a resource for people with Lou Gehrig's Disease and their families to come together to discuss the many issues brought about living with this disease. 4-6 p.m.

the first Wednesday of the month, Whole Foods Market, 8003 Turkey Lake Road, Orlando, free, 888-257-1717.

Widowed Friends of Florida: For all widowed men and women. 10:30 a.m. Wednesdays, Perkins Restaurant & Bakery, 6425 University Blvd., Winter Park, free, buy your own food, 407-671-4330.

Nar-Anon: A 12-Step group for those who love someone who is addicted to drugs will meet in Room 316A of the Mathias Family Life Center. 6:30 p.m. Tuesdays, First United Methodist Church of Winter Park, 125 N. Interlachen Ave., Winter Park, free, 407-619-4018.

Grief support group: The Orlando Chapter of the Compassionate Friends is a group for families who have experienced the death of a child. 7 p.m. the first Tuesday of the month, Central Christian Church, 250 W. Ivanhoe Blvd., Orlando, free, 407-292-1342.

Nar-Anon Family Group: A 12-step support group for families and friends of persons with addictions. 7 p.m. Thursdays, Windermere Union Church, 1070 Park Ridge-Gotha Road, Windermere, free, 407-876-2121.

Celebrate Recovery: 12-step recovery program and support groups for families dealing with addiction. 3 p.m. Fridays, Asbury United Methodist Church, 220 W. Horatio Ave.,

Please turn to Page J8

Client Name: Osceola County Special Assessments
Advertiser: Osceola Zone/J007/OSC
Section/Page/Zone: Osceola Zone/J007/OSC
Description: Waterview Notice

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Orlando Sentinel
Publication Date: 08/09/2015

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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 creating the Waterview Street Lighting Municipal Service Benefit Unit (MSBU) to provide streetlights specially benefiting a portion of the MSBU (Assessment Area), as depicted in the map shown above, and the imposition of special assessments against property within the Assessment Area to fund the cost of operating and maintaining the streetlights.

The hearing will be held at 5:30 p.m. on Thursday, September 3, 2015 or soon thereafter as it may be heard, at the 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

The streetlight assessment has been proposed to fund the County's cost of providing streetlights specially benefiting the Assessment Area, including insurance and program administration and will be based upon the total number of single-family residential building lots (Platted Lots) on the date the assessment is imposed, as described in Resolution No. 15-056R, adopted by the Board on July 13, 2015. The proposed assessment rate for the Assessment Area is \$244.15 per Platted Lot. All property owners to be assessed will receive an individual first-class mailed notice, that will include the streetlight assessment for their specific property. The Board intends to expand the Assessment Area to include additional Platted Lots created with the MSBU. Florida law requires an additional public hearing to increase the assessment rate.

The County expects to collect a total of \$39,796 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolution No. 15-056R. Copies of Resolution No. 15-056R, 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 streetlight assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

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.

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

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

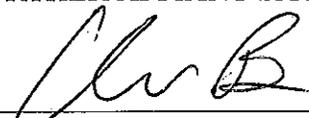
STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority, personally appeared Charlotte Bean, Special Assessments Coordinator for Osceola County, who, after being duly sworn, deposes and says:

1. I, Charlotte Bean, am responsible for mailing notices required by Section 3.03 of Resolution No. 15-056R, adopted by the Board of County Commissioners of Osceola County, Florida on July 13, 2015.

2. On or before August 14, 2015 I mailed, or directed the mailing of, a notice in accordance with Section 3.03 of Resolution No. 15-056R by first class mail, to the owner of each parcel of real property subject to the Streetlight Assessment (as defined in Section 1.01 of Resolution No. 15-056R) 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.

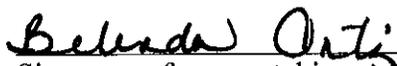


Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Charlotte Bean, 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 20th day of August, 2015.

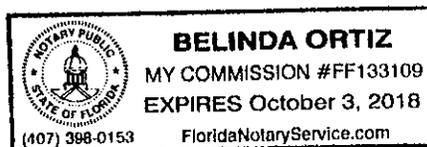


Signature of person taking acknowledgment

Belinda Ortiz

Name of acknowledger (printed)

My commission expires: _____



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 Waterview Street Lighting 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 rolls 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, 2015.

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 _____, 2015.

OSCEOLA COUNTY, FLORIDA

By: _____
Chairman
Board of County Commissioners

OSCEOLA COUNTY, FLORIDA

**AMENDED AND RESTATED
FINAL ASSESSMENT RESOLUTION**

ADOPTED SEPTEMBER 3, 2015

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RESOLUTION NO. 15-069R

A RESOLUTION OF OSCEOLA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE OSCEOLA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE OSCEOLA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE RESCUE SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida, has enacted Ordinance No. 99-25 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the Osceola County Municipal Services Benefit Unit for Fire Rescue Services;

WHEREAS, the reimposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property;

WHEREAS, the Board recently examined its existing Fire Rescue Assessment program and revised said program to reflect the current costs and practices for delivering fire rescue services to properties within the Osceola County Municipal Service Benefit Unit for Fire Rescue Services; and

WHEREAS, the Board desires to reimpose an annual fire rescue assessment program in the Osceola County Municipal Service Benefit Unit for Fire Rescue Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2015;

WHEREAS, the Board, on July 20, 2015, adopted Resolution No. 15-105R (the "Amended and Restated Initial Assessment Resolution");

WHEREAS, pursuant to the Ordinance, the Board is required to confirm or repeal the Amended and Restated Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B;

WHEREAS, a public hearing was held on September 3, 2015, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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 provisions of Ordinance No. 99-25 (the "Ordinance"), Resolution No. 15-105R (the "Amended and Restated Initial Assessment Resolution"), the Osceola County Home Rule Charter, Article VIII, Section 1 of the Florida Constitution, section 125.01, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has revised its assessment methodology and updated its program components for the Fiscal Year beginning October 1, 2015, this resolution shall also amend and restate the Final Assessment Resolution in its entirety and hereinafter be referred to as the "Amended and Restated Final Assessment Resolution."

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Assessment Resolution.

SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Amended and Restated Initial Assessment Resolution in the amount of the Fire Rescue Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Osceola County Municipal Service Benefit Unit for Fire Rescue Services will be specially benefitted by the County's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Assessment Resolution.

(C) Adoption of this Amended and Restated Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth

in the Ordinance and the Amended and Restated Initial Assessment Resolution from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Amended and Restated Initial Assessment Resolution.

(D) The method for computing Fire Rescue Assessments described and referenced in the Amended and Restated Initial Assessment is hereby approved. The Cost Apportionment methodology adopted in Section 7, the Cost Factor adopted in Section 8, and the Parcel Apportionment methodology adopted in Section 9 of the Initial Assessment Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2015, the estimated Fire Rescue Assessed Cost to be assessed is \$34,342,578.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2015, are hereby established as follows:

Property Use Categories	Rates
Residential	\$205 per dwelling unit
Commercial	\$0.3833 per sq. ft.
Industrial/Warehouse	\$0.0522 per sq. ft.
Institutional	\$0.4441 per sq. ft.
Transient Occupancy	\$250 per Room/Unit/Space
Agricultural Land	\$0.0177 per acre
Vacant Land	\$0.1763 per acre

(F) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all

parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2015.

(G) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment. No Fire Rescue Assessment shall be imposed upon Buildings of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(H) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the Board 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.

(I) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Assessment Resolution based upon the rates of assessment approved herein.

(J) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed 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.

(K) The 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 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 4. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION. The Amended and Restated Initial Assessment Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Amended and Restated Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final Assessment Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this resolution.

SECTION 7. EFFECTIVE DATE. This Amended and Restated Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 3rd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

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

1. Amanda Clavijo, as the OMB Director of Osceola County, (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance No. 99-25 adopted by the Board on August 2, 1999 (the "Ordinance") in conformance with the Amended and Restated Initial Assessment Resolution adopted by the Board on July 20, 2015 (the "Amended and Restated Initial Assessment Resolution").

2. In accordance with the Ordinance and the Amended and Restated Initial Assessment Resolution, Ms. Clavijo timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Osceola County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that 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 statement that all affected property owners have a right to appear at the hearing and to file

written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

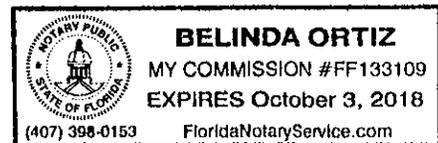
FURTHER AFFIANT SAYETH NOT.

Amanda Clavijo
Amanda Clavijo, affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 2nd day of August, 2015 by Amanda Clavijo, the OMB Director, Osceola County, Florida. She is personally known to me or has produced as identification and did take an oath.

Belinda Ortiz
Printed Name: Belinda Ortiz
Notary Public,
State of Florida At Large
My Commission Expires: _____
Commission No.: _____



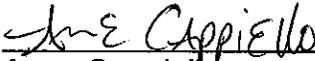
APPENDIX B
PROOF OF PUBLICATION

Orlando Sentinel

1215 E. Donegan Ave.
Kissimmee, FL 34744

August 13, 2015

This is to certify that the attached advertisement (Fire Rescue MSBU) did publish in The Orlando Sentinel, Osceola Edition on Sunday, August 9, 2015.

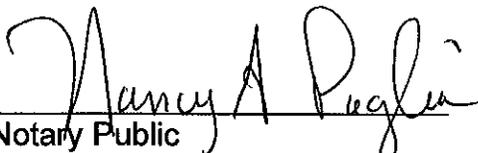


Anne Cappiello
Client Services Coordinator
The Orlando Sentinel

STATE OF FLORIDA
COUNTY OF OSCEOLA

I, the undersigned authority, hereby certify that the foregoing is a true and correct copy of the instrument presented to me by Anne Cappiello as the original of such instrument.

WITNESS my hand and official seal, this 13th day of August, 2015.



Notary Public
State of Florida at Large



My commission expires _____

WHAT'S HAPPENING

Continued from Page J1

with a mental illness. For ages 18 or older. 6:30-8 p.m. the first and third Tuesday of the month, First United Methodist Church St. Cloud, 1000 Ohio Ave., St. Cloud, free. 407-259-1900.

AI-Anon: Open to anyone who has been affected by the disease of alcoholism. The group shares experiences, strengths and hope in order to solve their common problems. 7:30 p.m. Tuesdays, First Presbyterian Church, 15 Church St., Kissimmee, free. 407-896-4929.

Across county lines

Class

City of Sanford Citizens Academy: The 10-week Citizens Academy provides an opportunity for area residents to learn about city government through first-hand experience and gain exposure to the wide range of government functions, services and activities. The application deadline is Aug. 15. Participants must be 18 or older. 6-8 p.m. Wednesdays, Sept. 9-Nov. 11, free. 407-688-5019.

Citizens' Fire Academy: Presented by the Seminole County EMS/Fire/Rescue,

the course will include both hands-on and classroom activities. Topics will include: fire department organizational overview, budget, and scope of services; SOBA operation and search and rescue techniques; fire suppression; life safety, fire inspections, pre-incident planning; first aid/CPR; facilities tour/apparatus familiarization; vehicle extrication; and public outreach and information. Participants must be 18 or older to attend the program. Advance registration required. 6-9 p.m. Wednesdays, Sept. 9-Oct. 28, Seminole County Fire Training Center, 201 Valentine Way, Longwood, free. 407-665-5129.

Planning your first vegetable garden:

Presented by Seminole County Master Gardeners. Advance registration required. The class is for new vegetable gardeners. 6:30-9 p.m. Aug. 20 or 9:30 a.m.-noon Aug. 22. Seminole County Extension Auditorium, 250 W. County Home Road, Sanford, \$10 materials fee. 407-665-5560.

Lakeshore landscapes: This presentation will guide you in making the best decisions for your shoreline landscape and help to protect the waterfront. It will explain the purpose of the band of life surrounding the lake and provide information to assist in planning your lakeside maintenance or restoration. Registration required. 6 p.m. Thursday, 10 a.m. Friday, Orange County University of Florida IFAS



JACOB LANGSTON/STAFF FILE PHOTO
The Heel and Toe Square Dance Club meets every Monday at the St. Cloud Senior Center Complex.

a.m.-noon Aug. 29, Seminole County Extension Auditorium, 250 W. County Home Road, Sanford, \$10 materials fee. 407-665-5560.

Lakeshore landscapes:

This presentation will guide you in making the best decisions for your shoreline landscape and help to protect the waterfront. It will explain the purpose of the band of life surrounding the lake and provide information to assist in planning your lakeside maintenance or restoration. Registration required. 6 p.m. Thursday, 10 a.m. Friday, Orange County University of Florida IFAS

Extension, 6021 S. Conway Road, Orlando, free. 407-254-9200.

Butterflies, pollinators and beneficials in the garden:

Learn how to attract and keep butterflies in your garden year round along with other pollinators and beneficial insects important to a healthy garden. Registration required. 10 a.m. Aug. 26, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, free or \$10 with butterfly booklet. 407-254-9200.

ages. Advance registration required. 3:30-4:15 p.m. Mondays for beginners, 11:15 a.m.-noon or 2:30-3:15 p.m. Wednesdays for intermediate, Magnolia Park, 2929 Binion Road, Apopka, \$2 per class. 407-886-4231.

Line dances:

Enjoy music and get exercise at the same time. Beginners welcome. 10-11:30 a.m. Saturdays, Winter Park Community Center, 721 W. New England Ave., Winter Park, \$5. 407-592-7835.

Cooking fabulous fall dinners:

6-8:45 p.m. Wednesdays beginning Sept. 2. Winter Park High School, 2100 Summerfield Road, Winter Park, \$106 for five-week session, includes food. 407-482-6304.

Polish language:

Beginning and intermediate conversational Polish classes, sponsored by the Polish Educational and Cultural Foundation. Advance registration required. The beginner class is from 6-7 p.m., the intermediate class from 7-8 p.m. Wednesdays, Sept. 9-Dec. 9, Marks Street Senior Recreation Complex, 99 E. Marks St., Orlando, \$50 for members, \$70 for nonmembers. 407-352-6569.

Sailing:

Learn basic sailing skills and terminology from instructors of the Central Florida Community Sailing Program. The course consists of three Tuesday classroom sessions from 6:30-8:30 p.m. and three "on the water" Saturday sessions on Lake Baldwin from 9 a.m.-1 p.m. Students must be age 16 or older unless accompanied by a parent or guardian. Reservations required. 6:30-8:30 p.m. beginning Sept. 8, Orlando Fashion Square, 3201 E. Colonial Drive, Orlando, \$145 includes book. 407-645-1892.

Caring for trees and shrubs:

The most frequently asked landscaping questions and problems for trees and shrubs will be addressed and answered. Learn about under-used plants for your landscape. Registration required. 10 a.m. Aug. 29, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, \$8 for garden members, \$14 for nonmembers. 407-246-3621.

Common sense parenting:

A six-week course presented by Boys Town Central Florida. Learn how to build strong, healthy relationships with your school-age children, and correct or change a child's problem behavior, plus many other easy parenting skills. Call to register. 5:30-7:30 p.m. Tuesdays beginning Aug. 18, Community Based Care of Central Florida, 4001 Pelee St., Orlando, free. 407-588-2170.

Nasty nematodes:

Learn the basics of nematode biology and how they damage specific vegetables. Nematode management methods, from soil solarization to use of resistant varieties, will be discussed in detail. Registration required. 10 a.m. Aug. 29, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, \$8 for garden members, \$14 for nonmembers. 407-246-3621.

Hypertufa:

Learn the technique and take home four completed planters of various sizes and styles. All supplies are included, along with molds to keep and material to add color to your creations. Registration required. 11 a.m.-3 p.m. Saturday, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, \$60 for garden members, \$70 for nonmembers. 407-246-3621.

Growing peppers:

Learn about the history of the pepper, what pepper varieties are best adapted to the Central Florida climate,

and how to best grow them. Registration required. 6 p.m. Aug. 20, Jessie Brock Community Center, 310 N. Dillard St., Winter Garden, \$5 per household. 407-254-9200.

Florida-friendly landscaping principles:

Learn how to choose the right plant, use an irrigation system efficiently, fertilize and manage pests appropriately. Registration required. 6 p.m. Aug. 18, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, free. 407-254-9200.

Creating an edible landscape:

Learn which edible plants do well in Central Florida and can be easily substituted in your landscape in place of non-edible plants. Advance registration required. 10 a.m. Saturday, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, free. 407-254-9200.

Pastry and baking:

6-8:45 p.m. Tuesdays beginning Sept. 1. Winter Park High School, 2100 Summerfield Road, Winter Park, \$81 for a four-week session. 407-482-6304.

Insect pests in the home vegetable garden:

Learn about the insects that may be found in and around the home vegetable garden, what damage they cause and how to get rid of them. Registration required. 6:30 p.m. Aug. 25, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, \$5 per household. 407-254-9200.

Native Florida plants for the landscape:

Learn which Florida native plants do best in Central Florida and will also look good in your landscape. Registration required. 2 p.m. Friday, 6:30 p.m. Aug. 18, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, \$5 per household. 407-254-9200.

Canning tomatoes:

During this hands-on class, master food preservers will take you through the water-bath process of canning tomatoes the right way and the safe way. Advance registration required. 9 a.m.-noon Aug. 22, Orange County University of Florida IFAS Extension, 6021 S. Conway Road, Orlando, \$15. 407-254-9229.

Indoor portrait photography III:

Explore the differences in white balance and learn how to develop the right lighting for great exposures, find pleasing and complimentary backgrounds and avoid harsh shadows. Registration required. 9 a.m.-noon Aug. 22, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, \$50 for garden members, \$55 for nonmembers. 407-246-3621.

St. Luke's Concert Series:

The Brass Band of Central Florida will present "The Brass Connection" featuring renowned international trumpeter, Rex Richardson. 2 p.m. and 7 p.m. Sept. 12, St. Luke's Lutheran Church, 2021 W. State Road 426, Oviedo, free. 407-365-3408.

Senator Sculptures:

Ancient Wood Reborn exhibit: Featuring more than 100 works of art made from the remains of The Senator, the revered 3,500-year-old cypress in Longwood that burned in 2012. 1-5 p.m. Tuesday-Friday, 9 a.m.-1 p.m. Saturday through Sept. 30, Museum of Seminole County History, 300 Bush Blvd., Sanford, \$3 for adults, \$1 for students. 407-665-2489.

Fair/Festival

Bromeliad and tropical plant show and sale: The Seminole Bromeliad and Tropical Plant Society event will include thousands of bromeliads for sale along with orchids, aroids, succulents, ferns, ginger, various sizes and styles. All supplies are included, along with molds to keep and material to add color to your creations. Registration required. 11 a.m.-3 p.m. Saturday, Harry P. Leu Gardens, 1920 N. Forest Ave., Orlando, \$60 for garden members, \$70 for nonmembers. 407-246-3621.

Coin and currency show:

More than 25 coin and currency dealers will be

Client Name: **Osceola County Special Assessments**
Advertiser: **Osceola Zone/J002/IOSC**
Section/Page/Zone: **Osceola Zone/J002/IOSC**
Description: **Fire Rescue Notice**

Ad Number: **3457515-1**
Insertion Number: **4 x 14**
Size: **B&W**
Color Type:

Orlando Sentinel
Publication Date: **08/09/2015**

This E-Sheet(R) is provided as conclusive evidence that the ad appeared in The Orlando Sentinel on the date and page indicated. You may not create derivative works, or in any way exploit or repurpose any content.

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 September 3, 2015, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407) 742-2100, at least 2 days prior to the date of the hearing.

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, 2015:

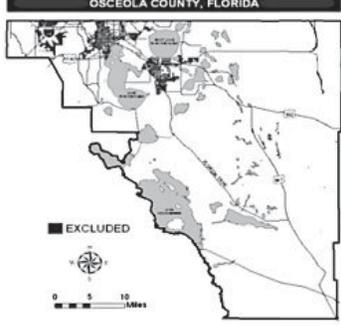
FIRE RESCUE ASSESSMENTS

Property Use Categories	Rates
Residential	\$205 per dwelling unit
Commercial	\$0.3833 per sq. ft.
Industrial/Warehouse	\$0.0522 per sq. ft.
Institutional	\$0.4441 per sq. ft.
Transient Occupancy	\$250 per Room/Unit/Space
Agricultural Land	\$0.0177 per acre
Vacant Land	\$0.1763 per acre

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 Department located at 1 Courthouse Square, Kissimmee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2015, 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 between 8:00 a.m. and 5:00 p.m.



COUNTY COMMISSION
OSCEOLA COUNTY, FLORIDA

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 fire rescue services (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, 2015.

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 _____, 2015.

OSCEOLA COUNTY, FLORIDA

By: _____
Chairman
Board of County Commissioners

MILLAGE RATE RESOLUTIONS

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Resolution 15-075R.....	4
Schedule A	6

RESOLUTION NO. 15-074R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2015-2016 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 3rd day of September, 2015.

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

By: _____
Chairman/Vice Chairman

**ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD**

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 15 -074R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2015-2016

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

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

RESOLUTION NO. 15-075R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2015-2016 BY UNANIMOUS 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 110 percent of the rolled-back rate, adjusted for change in per capita Florida personal income, and may be imposed only by unanimous vote of the Board;

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

SECTION 1. 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 this 3rd day of September, 2015.

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

By: _____
Chairman/Vice Chairman

**ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD**

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 15 -075R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2015-2016

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

BUDGET RESOLUTION

Title	Page
Resolution 15-076R.....	1
Schedule A	3

RESOLUTION NO. 15-076R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2015-2016; 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. 15-074R and 15-075R, adopting the proposed millage rates for Fiscal Year 2015-2016;

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 2015-2016 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 3rd day of September, 2015.

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

By: _____
Chairman/Vice Chairman

**ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD**

By: _____
Clerk/ Deputy Clerk of the Board

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Total Summary

**Tentative
 FY16**

Revenues

Current Ad Valorem Taxes	158,178,200
PY Delinquent Ad Valorem Tax	420,207
Other Taxes	102,057,958
Permits, Fees & Special Assessments	72,591,907
Intergovernmental Revenue	98,867,742
Charges For Services	65,318,736
Judgment, Fines & Forfeits	2,428,803
Miscellaneous Revenues	5,325,832
Less 5% Statutory Reduction	-20,550,862

Subtotal 484,638,523

Transfers In	59,015,949
Other Sources	2,673,059
Fund Balance	335,007,393

Total Revenues 881,334,924

Expenditures

Personal Services	109,996,967
Operating Expenses	192,020,780
Capital Outlay	84,558,760
Debt Service	57,972,435
Grants and Aids	3,751,437

Subtotal 448,300,379

Transfers Out	133,068,685
Reserves - Operating	82,633,748
Reserves - Debt	59,484,525
Reserves - Capital	57,924,670
Reserves - Claims	19,984,074
Reserves - Assigned	58,538,124
Reserves - Restricted	8,549,457
Reserves - Stability	12,851,262

Total Expenditures 881,334,924

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

001-General Fund

Revenues

Current Ad Valorem Taxes	131,002,444
PY Delinquent Ad Valorem Tax	354,707
Other Taxes	19,187,159
Permits, Fees & Special Assessments	4,675,576
Intergovernmental Revenue	27,886,324
Charges For Services	2,545,047
Judgment, Fines & Forfeits	1,289,653
Miscellaneous Revenues	1,552,393
Less 5% Statutory Reduction	-9,407,080
Subtotal	179,086,223
Transfers In	9,776,365
Other Sources	2,256,000
Fund Balance	69,767,734
Total Revenues	260,886,322

Expenditures

Personal Services	55,281,911
Operating Expenses	53,332,348
Capital Outlay	2,108,885
Debt Service	2,648,241
Grants and Aids	3,328,479
Subtotal	116,699,864
Transfers Out	91,369,824
Reserves - Operating	39,390,185
Reserves - Capital	634,837
Reserves - Assigned	6,590,705
Reserves - Restricted	69,510
Reserves - Stability	6,131,397
Total Expenditures	260,886,322

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

101-TDT RIDA Tax Bond 2012 Project

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

102-Transportation Trust Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

103-Drug Abuse Treatment Fund

Revenues

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

Subtotal 83,253

Fund Balance 23,990

Total Revenues 107,243

Expenditures

Transfers Out 107,243

Total Expenditures 107,243

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

104-Tourist Development Tax Fund

Revenues

Other Taxes		27,916,827
Charges For Services		3,433,454
Miscellaneous Revenues		468,623
Less 5% Statutory Reduction		-1,590,945
	Subtotal	30,227,959
Other Sources		120,000
Fund Balance		38,652,242
	Total Revenues	69,000,201

Expenditures

Personal Services		2,523,810
Operating Expenses		20,466,667
Capital Outlay		529,550
	Subtotal	23,520,027
Transfers Out		4,421,935
Reserves - Operating		7,049,620
Reserves - Capital		4,500,000
Reserves - Assigned		29,282,565
Reserves - Stability		226,054
	Total Expenditures	69,000,201

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

105-Fifth Cent Tourist Development Tax Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

106-Sixth Cent Tourist Development Tax Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

107-Library District Fund

Revenues

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

Fund Balance	4,358,322
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Total Revenues	10,441,729
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Expenditures

Personal Services	56,647
Operating Expenses	5,902,667
Capital Outlay	242,899
Debt Service	557,791
Subtotal	6,760,004

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

Total Expenditures	10,441,729
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

109-Law Enforcement Trust Fund

Revenues

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

Subtotal 1,045

Other Sources 277,059
Fund Balance 602,905

Total Revenues 881,009

Expenditures

Transfers Out 881,009

Total Expenditures 881,009

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

111-SHIP State Housing Initiative Program

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

112-Emergency(911)Communications

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

115-Court Facilities Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

118-Homeless Prevention & Rapid Rehousing

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

123-TDT Ref & Imp 2012 Project

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

124-Environmental Land Acquisitions

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes		644,068
Less 5% Statutory Reduction		-32,203
	Subtotal	611,865
Fund Balance		113,887
	Total Revenues	725,752

Expenditures

Operating Expenses		338,368
Capital Outlay		270,300
	Subtotal	608,668
Transfers Out		29,279
Reserves - Operating		87,805
	Total Expenditures	725,752

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

128-Subdivision Pond MSBU

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		339,463
Less 5% Statutory Reduction		-17,087
	Subtotal	322,376
Fund Balance		139,630
	Total Revenues	462,006

Expenditures

Operating Expenses		446,908
	Subtotal	446,908
Transfers Out		15,098
	Total Expenditures	462,006

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

130-Court Related Technology Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	15,982,160
PY Delinquent Ad Valorem Tax	65,500
Permits, Fees & Special Assessments	34,815,251
Intergovernmental Revenue	72,124
Charges For Services	6,728,491
Miscellaneous Revenues	265,725
Less 5% Statutory Reduction	<u>-2,896,462</u>
Subtotal	55,032,789
Transfers In	3,378,825
Fund Balance	<u>16,836,781</u>
Total Revenues	<u><u>75,248,395</u></u>

Expenditures

Personal Services	35,716,538
Operating Expenses	10,602,918
Capital Outlay	6,544,030
Debt Service	<u>177,626</u>
Subtotal	53,041,112
Transfers Out	5,896,959
Reserves - Operating	15,337,828
Reserves - Debt	25,373
Reserves - Capital	<u>947,123</u>
Total Expenditures	<u><u>75,248,395</u></u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

136-Homestead Foreclosure Mediation Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

137-HOME Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

139-Criminal Justice Training

Revenues

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

	Subtotal	99,740
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Fund Balance		25,913
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	Total Revenues	125,653
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Expenditures

Transfers Out		125,653
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	Total Expenditures	125,653
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments		52,000
Miscellaneous Revenues		7,200
Less 5% Statutory Reduction		-2,960
	Subtotal	56,240
Fund Balance		11,341
	Total Revenues	67,581

Expenditures

Transfers Out		3,764
Reserves - Operating		788
Reserves - Capital		63,029
	Total Expenditures	67,581

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

142 - Mobility Fee East Zone

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

143 - Mobility Fee West Zone

Revenues

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

Expenditures

Capital Outlay	4,824,970
Subtotal	<u>4,824,970</u>
Reserves - Operating	<u>503,733</u>
Total Expenditures	<u><u>5,328,703</u></u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

145 - Red Light Cameras

Revenues

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

Expenditures

Operating Expenses		230,784
	Subtotal	230,784
Reserves - Operating		49,100
	Total Expenditures	279,884

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

148-Building Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

149-East 192 CRA

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

150-West 192 Development Authority

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

151-CDBG Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

152-Muni Svcs Tax Units MSTU Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

153-Muni Svcs Benefit Units MSBU Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue		4,107,412
Less 5% Statutory Reduction		-205,371
	Subtotal	3,902,041
Transfers In		3,514,185
Fund Balance		665,673
	Total Revenues	8,081,899

Expenditures

Operating Expenses		6,750,000
Capital Outlay		1,325,000
	Subtotal	8,075,000
Transfers Out		6,899
	Total Expenditures	8,081,899

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

155-West 192 MSBU Phase I

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		19,633,361
	Subtotal	19,633,361
	Total Revenues	19,633,361

Expenditures

Personal Services		204,050
Operating Expenses		84,146
Capital Outlay		19,345,165
	Subtotal	19,633,361
	Total Expenditures	19,633,361

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

158-Intergovernmental Radio Communications

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

168-Section 8 Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		1,269,162
Miscellaneous Revenues		5,000
Less 5% Statutory Reduction		-63,708
	Subtotal	1,210,454
Fund Balance		2,826,531
	Total Revenues	4,036,985

Expenditures

Operating Expenses		62,294
Capital Outlay		2,007,028
	Subtotal	2,069,322
Transfers Out		6,379
Reserves - Capital		1,961,284
	Total Expenditures	4,036,985

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		1,663,671
Charges For Services		1,156
Less 5% Statutory Reduction		-83,241
	Subtotal	1,581,586
Fund Balance		6,490,302
	Total Revenues	8,071,888

Expenditures

Operating Expenses		335
Capital Outlay		2,500,000
	Subtotal	2,500,335
Transfers Out		21,888
Reserves - Capital		5,549,665
	Total Expenditures	8,071,888

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

180-Inmate Welfare Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

182-Road Impact Fee Zone 2

<u>Revenues</u>		
Fund Balance		4,900,000
	Total Revenues	4,900,000
<u>Expenditures</u>		
Reserves - Capital		4,900,000
	Total Expenditures	4,900,000

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance		447,381
	Total Revenues	447,381

Expenditures

Reserves - Capital		447,381
	Total Expenditures	447,381

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

201-Limited GO Refunding Bonds, Series 2015

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

202-D/S Sales Tax Rev 2009

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

204-TDT Tax Bonds Series 2012

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

210-W 192 Phase IIC

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues	200
Less 5% Statutory Reduction	-10

Subtotal	190
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Transfers In	2,876,079
Fund Balance	1,478,083

Total Revenues	4,354,352
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Expenditures

Debt Service	2,916,217
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Subtotal	2,916,217
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Reserves - Debt	1,438,135
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Total Expenditures	4,354,352
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

234-Ltd GO Bonds 2006

Revenues

Current Ad Valorem Taxes		891,755
Less 5% Statutory Reduction		-44,588

	Subtotal	847,167
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Fund Balance		1,148,000
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	Total Revenues	1,995,167
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Expenditures

Debt Service		831,629
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	Subtotal	831,629
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Reserves - Debt		1,163,538
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	Total Expenditures	1,995,167
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

235-Infra Sales Surtax Series 2007

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

236-Capital Improvement Bond Series 2009

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

237-Sales Tax Ref Rev Bonds Series 2010

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

238-GO Bonds 2010

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In	3,754,594
Fund Balance	3,186,519
Total Revenues	<u>6,941,113</u>

Expenditures

Debt Service	3,705,675
Subtotal	<u>3,705,675</u>
Reserves - Debt	3,235,438
Total Expenditures	<u>6,941,113</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

240-TDT Ref & Imp 2012 Debt Svc

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

241-Infrastructure Sales Surtax Series 2015

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

306-Local Option Sales Tax Fund

Revenues

Other Taxes		26,716,783
Miscellaneous Revenues		97,890
Less 5% Statutory Reduction		-1,340,734
	Subtotal	25,473,939
Fund Balance		13,573,541
	Total Revenues	39,047,480

Expenditures

Capital Outlay		5,226,055
Debt Service		1,836,729
	Subtotal	7,062,784
Transfers Out		18,916,689
Reserves - Capital		13,068,007
	Total Expenditures	39,047,480

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

315-Gen Cap Outlay Fund

Revenues

Fund Balance

2,752,523

Total Revenues

2,752,523

Expenditures

Reserves - Assigned

2,752,523

Total Expenditures

2,752,523

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

327-Infrastructure & Equipment Capital Fund

<u>Revenues</u>			
Fund Balance			29,280
	Total Revenues		29,280
<u>Expenditures</u>			
Reserves - Capital			29,280
	Total Expenditures		29,280

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY16

328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue		24,500,000
	Subtotal	24,500,000
	Total Revenues	24,500,000

Expenditures

Capital Outlay		24,500,000
	Subtotal	24,500,000
	Total Expenditures	24,500,000

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		14,723,288
Charges For Services		3,924,539
Miscellaneous Revenues		116,820
Less 5% Statutory Reduction		-938,232
	Subtotal	17,826,415
Fund Balance		22,848,842
	Total Revenues	40,675,257

Expenditures

Personal Services		1,266,408
Operating Expenses		12,323,661
Capital Outlay		40,700
	Subtotal	13,630,769
Transfers Out		2,354,841
Reserves - Operating		3,713,919
Reserves - Capital		9,104,735
Reserves - Assigned		11,870,993
	Total Expenditures	40,675,257

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

407-Osceola Parkway

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

408-Poinciana Parkway

Revenues

Miscellaneous Revenues		1,868,619
Less 5% Statutory Reduction		-93,431
	Subtotal	1,775,188
Fund Balance		7,998,687
	Total Revenues	9,773,875

Expenditures

Debt Service		1,868,619
	Subtotal	1,868,619
Reserves - Debt		7,905,256
	Total Expenditures	9,773,875

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

501-Workers Comp Internal Service Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY16

502-Property & Casualty Insurance Internal Service Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

503-Dental Insurance Internal Service Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

504-Health Insurance Internal Service Fund

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

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

Revenues

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

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY16**

510-Fleet Internal Service Fund

Revenues

Charges For Services		3,954,322
	Subtotal	3,954,322
Transfers In		279,804
Fund Balance		1,257,035
	Total Revenues	5,491,161

Expenditures

Personal Services		798,426
Operating Expenses		3,089,811
Capital Outlay		289,807
	Subtotal	4,178,044
Transfers Out		17,366
Reserves - Operating		135,913
Reserves - Capital		1,159,838
	Total Expenditures	5,491,161

GENERAL FUND

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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 which supports the operations of numerous departments such as our constitutional officers, Corrections, Community Development, Economic Development, Court Administration, Human Services, Facilities Management, IT, Human Resources and Animal Services.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment, adjustments resulting from Status Changes, reclassification of positions in the current year, and an increase of 1 FTE which resulted in a .5 allocation to County Administration for support services and a .5 to Extension Services for a Facility Attendant which was omitted in error from the Recommended Budget.**
- **Operating Expenses decreased primarily due to an accounting adjustment which re-appropriated funds for the STEM program (\$390,000) to Grants and Aids. This change was offset by various adjustments including a re-budget for Public Works, updates to the Tax Collector budget, re-appropriated funds for LiDar to Emergency Management, and adjustments to Property and Liability Insurances, as well as Overhead rates.**
- **Capital Outlay increased \$520,000 due to re-budgets for the Stromberg replacement project and for network equipment. Also, to appropriate \$100,000 for WiFi installation at the Correctional facility.**
- **Grants and Aids increased to provide funding for the Literacy Program with the School Board (\$29,250) and to appropriate funds for the STEM program (\$390,000).**
- **Transfers Out decreased to account for funds associated with the West 192 Development Authority, as directed by the Board at the Special Meeting on July 20th. Other reductions are due to adjustments to the intergovernmental radio communication allocations.**
- **Reserves were adjusted in accordance with the Budget Policy.**

Overall, the FY16 Tentative Budget is \$260,886,322 which represents an increase of 6.1% over the FY15 Adopted Budget, to fund County operations.

REVENUES

The General Fund functions are primarily funded with taxes and governmental fees. The main revenue source comes from Ad Valorem, which represents a 7.54% increase over FY15 and equates to \$9.1M in revenues, however, this amount is reduced by funding obligated to the East and West 192 Tax increment Funds (TIFs) in the amount of \$2.7M which are recorded as an expense in the General Fund, therefore, is a reduction in Ad Valorem revenue in FY16. Other revenue sources are Communications Service Taxes, State Shared revenues and Local Government Half-Cent Sales Tax, as well as Transfers In from other Funds and Fund Balance, which contribute to this Fund's revenue.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers In decreased based on adjustments associated with the Final Cost Allocation Plan.**
- **Balance Forward decreased due to revised projections associated with Traffic Education (Dori Slosberg).**

001-GENERAL FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 121,814,455	\$ 131,002,444	\$ 131,002,444	\$ 0	\$ 9,187,989
PY Delinquent Ad Valorem Tax	\$ 190,000	\$ 354,707	\$ 354,707	\$ 0	\$ 164,707
Other Taxes	\$ 19,978,688	\$ 19,187,159	\$ 19,187,159	\$ 0	\$(791,529)
Permits, Fees & Special Assessments	\$ 4,193,286	\$ 4,675,576	\$ 4,675,576	\$ 0	\$ 482,290
Intergovernmental Revenue	\$ 26,038,883	\$ 27,886,324	\$ 27,886,324	\$ 0	\$ 1,847,441
Charges For Services	\$ 1,619,498	\$ 2,545,047	\$ 2,545,047	\$ 0	\$ 925,549
Judgment, Fines & Forfeits	\$ 1,401,266	\$ 1,289,653	\$ 1,289,653	\$ 0	\$(111,613)
Miscellaneous Revenues	\$ 1,715,342	\$ 1,552,393	\$ 1,552,393	\$ 0	\$(162,949)
Less 5% Statutory Reduction	\$(8,820,333)	\$(9,407,080)	\$(9,407,080)	\$ 0	\$(586,747)
Subtotal:	\$ 168,131,085	\$ 179,086,223	\$ 179,086,223	\$ 0	\$ 10,955,138
Transfers In	\$ 9,317,374	\$ 9,795,655	\$ 9,776,365	\$(19,290)	\$ 458,991
Other Sources	\$ 2,506,000	\$ 2,256,000	\$ 2,256,000	\$ 0	\$(250,000)
Fund Balance	\$ 66,027,179	\$ 69,939,549	\$ 69,767,734	\$(171,815)	\$ 3,740,555
REVENUES TOTAL:	\$ 245,981,638	\$ 261,077,427	\$ 260,886,322	\$(191,105)	\$ 14,904,684
EXPENDITURES:					
Personal Services	\$ 53,879,052	\$ 54,868,469	\$ 55,281,911	\$ 413,442	\$ 1,402,859
Operating Expenses	\$ 54,155,483	\$ 53,545,752	\$ 53,332,348	\$(213,404)	\$(823,135)
Capital Outlay	\$ 4,264,692	\$ 1,588,885	\$ 2,108,885	\$ 520,000	\$(2,155,807)
Debt Service	\$ 3,399,408	\$ 2,648,241	\$ 2,648,241	\$ 0	\$(751,167)
Grants and Aids	\$ 2,606,587	\$ 2,909,229	\$ 3,328,479	\$ 419,250	\$ 721,892
Subtotal:	\$ 118,305,222	\$ 115,560,576	\$ 116,699,864	\$ 1,139,288	\$(1,605,358)
Transfers Out	\$ 85,621,193	\$ 92,459,914	\$ 91,369,824	\$(1,090,090)	\$ 5,748,631
Reserves - Operating	\$ 38,335,459	\$ 39,538,527	\$ 39,390,185	\$(148,342)	\$ 1,054,726
Reserves - Capital	\$ 337,572	\$ 634,837	\$ 634,837	\$ 0	\$ 297,265
Reserves - Assigned	\$ 16,000	\$ 6,590,705	\$ 6,590,705	\$ 0	\$ 6,574,705
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
Reserves - Stability	\$ 3,296,682	\$ 6,223,358	\$ 6,131,397	\$(91,961)	\$ 2,834,715
EXPENDITURES TOTAL:	\$ 245,981,638	\$ 261,077,427	\$ 260,886,322	\$(191,105)	\$ 14,904,684

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

DEPARTMENT SUMMARY - ANIMAL SERVICES

TRENDS & ISSUES

Animal Services directly supports the BOCC Strategic Plan. This office includes the following: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations and 2122 - Animal Control Administration, 2123 – Animal Services Donation Funds, and 2124 – Spay and Neuter Program.

Personal Services supports 34.1 FTEs which is an increase of 3.0 FTEs from the FY15 Adopted Budget due to the mid-year reallocation of an office assistant. Additionally, this office is requesting two new positions for FY16, a Veterinarian and Veterinarian Technician.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to selections made during Open Enrollment for Health and Dental insurances.**
- **Operating decreased largely due to the reduction in prior year property and casualty insurance claims; additionally, Overhead rates were adjusted as a result of Open Enrollment.**

REVENUES

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

ANIMAL SERVICES

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	910,589	1,119,669	1,140,125	812,400	1,269,439	149,770
5130001 - Vacancy Factor	0	-19,684	-20,042	0	-23,431	-3,747
5140000 - Overtime	60,033	61,496	61,496	55,419	68,333	6,837
5160000 - Compensated Annual Leave	49,698	0	0	51,804	0	0
5160010 - Compensated Ann Leave Payoff	3,410	0	0	0	0	0
5160020 - Compensated Admin Leave	3,509	0	0	3,641	0	0
5170000 - Compensated Sick Leave	47,951	0	0	46,374	0	0
5170020 - Sick Bank Leave	0	0	0	4,771	0	0
5210000 - Fica Taxes	78,613	90,354	91,919	71,096	102,467	12,113
5220000 - Retirement Contributions	84,736	103,128	104,636	80,792	108,857	5,729
5230000 - Health Insurance	178,915	211,947	224,067	178,261	294,055	82,108
5231000 - Life Insurance	1,149	1,216	1,238	1,020	1,264	48
5232000 - Dental Insurance	6,035	7,949	8,186	6,538	9,117	1,168
5233000 - Lt Disability Insurance	1,588	1,857	1,891	1,521	2,203	346
5233100 - St Disability Insurance	2,935	3,410	3,473	2,808	2,947	-463
5240000 - Workers' Compensation	20,437	23,758	23,812	18,819	25,879	2,121
Personal Services:	\$1,449,598	\$1,605,100	\$1,640,801	\$1,335,265	\$1,861,130	\$256,030
Operating Expenses:						
5310000 - Professional Services	95,590	145,100	172,093	83,743	53,540	-91,560
5310005 - Prof Services-Source 2	0	0	0	1,500	0	0
5310011 - Professional Services-Med Fund	2,434	0	0	0	0	0
5340000 - Other Contractual Services	312	84,420	84,420	228	54,366	-30,054
5400000 - Travel And Per Diem	6,490	11,200	11,200	1,539	12,700	1,500
5410000 - Communications	15,054	17,100	17,100	12,009	17,600	500
5420000 - Freight & Postage Services	716	8,200	8,200	4,803	12,750	4,550
5430000 - Utility Services	2,375	2,500	2,500	1,243	2,300	-200
5440000 - Rentals And Leases	1,131	1,070	1,070	856	1,070	0
5450000 - Insurance	18,508	18,913	18,913	18,913	14,446	-4,467
5450502 - Insurance Claims - Prop & Casualty	289	32,531	32,531	32,531	0	-32,531
5460000 - Repair & Maintenance Svcs	1,372	2,000	2,000	844	2,000	0
5462000 - Rep & Maint-automotive	34,273	32,500	32,500	35,855	41,000	8,500
5470000 - Printing And Binding	4,587	5,500	5,500	4,243	7,500	2,000
5480000 - Promotional Activities	12,973	11,500	11,500	8,098	10,000	-1,500
5490000 - Oth Current Chgs & Obligations	304	31,528	500	1,454	500	-31,028
5490011 - Cash over/shorts	-3	0	0	1	0	0
5490400 - Bad Debt	102	0	0	0	0	0
5490501 - OH-Workers' Compensation	5,784	6,157	6,157	6,157	6,718	561
5490502 - OH-Property & Liability Insurance	1,429	3,349	3,349	3,349	1,854	-1,495
5490503 - OH-Dental Insurance	1,440	2,247	2,247	2,247	3,171	924
5490504 - OH-Health Insurance	7,332	8,210	8,210	8,210	9,582	1,372
5490505 - OH-Life/AD&D, STD, LTD	1,800	1,477	1,477	1,477	3,048	1,571
5511000 - Office Supplies	7,450	11,000	11,000	9,172	13,000	2,000
5512000 - Office Equipment	0	0	0	0	3,210	3,210
5520000 - Operating Supplies	17,557	52,750	52,750	44,143	48,420	-4,330
5521000 - Gas & Oil	91,655	86,469	86,469	49,929	74,267	-12,202
5522500 - Food	15,267	15,000	15,000	15,489	19,240	4,240
5524500 - Cleaning Supplies	2,244	5,400	5,400	2,799	13,000	7,600
5525000 - Tools	6,891	9,000	9,000	4,112	7,600	-1,400

ANIMAL SERVICES

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5526000 - Clothing	12,298	12,710	12,710	9,219	14,025	1,315
5528000 - Medicine	86,277	83,000	88,000	76,773	85,557	2,557
5540000 - Books,pubs,subs & Memberships	1,729	2,380	2,380	1,184	1,780	-600
5541000 - Registration Fees	350	11,700	11,700	5,599	11,650	-50
5550000 - Training	4,913	0	0	445	500	500
Operating Expenses:	\$460,923	\$714,911	\$715,876	\$448,162	\$546,394	-\$168,517
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	39,750	39,750
5640100 - Vehicles	25,055	22,000	22,000	0	0	-22,000
5646000 - Other Equipment	0	0	0	0	4,000	4,000
Capital Outlay:	\$25,055	\$22,000	\$22,000	\$0	\$43,750	\$21,750
TOTAL EXPENDITURES:	\$1,935,576	\$2,342,011	\$2,378,677	\$1,783,426	\$2,451,274	\$109,263

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

This cost center provides funding for the BOCC and the County Manager's office. There are 15.5 FTEs supported by this cost center which is an increase of 1.5 FTE from the FY15 Adopted Budget due to the mid-year reallocation of the office assistant position to Animal Services Administration offset by two new requested Administrative Assistant positions for FY16.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to an addition of a 0.5 FTE and adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures increased due to adjustments to Overhead Costs rates due to Open Enrollment and an increase to Other Contractual Services in the Medical Examiner cost center.**

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.

BOCC AND COUNTY MANAGER

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	377,492	376,000	379,410	323,781	379,410	3,410
5120000 - Regular Salaries And Wages	605,362	700,836	680,380	517,041	791,390	90,554
5122000 - Car Allowance	7,521	5,400	5,400	9,375	11,088	5,688
5123000 - Exec Insurance Supplemental	3,891	0	0	3,435	0	0
5124000 - Exec Deferred Compensation	28,356	0	0	22,598	0	0
5130000 - Other Salaries & Wages	0	0	0	0	16,814	16,814
5130001 - Vacancy Factor	0	-18,846	-18,488	0	-20,782	-1,936
5140000 - Overtime	66	0	0	24	0	0
5150300 - Class C Meals	179	0	0	0	0	0
5160000 - Compensated Annual Leave	54,448	0	0	42,778	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	63,633	0	0
5160020 - Compensated Admin Leave	10,300	0	0	10,051	0	0
5170000 - Compensated Sick Leave	14,082	0	0	8,940	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	33,389	0	0
5210000 - Fica Taxes	72,397	82,375	81,075	64,424	90,853	8,478
5220000 - Retirement Contributions	230,706	267,301	267,268	185,528	275,418	8,117
5230000 - Health Insurance	128,555	141,887	129,767	100,891	153,566	11,679
5231000 - Life Insurance	1,207	1,162	1,145	1,000	1,115	-47
5232000 - Dental Insurance	3,206	3,744	3,507	2,892	3,964	220
5233000 - Lt Disability Insurance	1,418	1,775	1,746	1,372	1,960	185
5233100 - St Disability Insurance	2,989	2,916	2,863	2,703	2,535	-381
5240000 - Workers' Compensation	2,863	2,802	2,753	2,599	2,969	167
Personal Services:	\$1,545,038	\$1,567,352	\$1,536,826	\$1,396,455	\$1,710,300	\$142,948
Operating Expenses:						
5310000 - Professional Services	6,170	0	15,950	12,450	0	0
5340000 - Other Contractual Services	656,042	825,469	825,469	613,477	825,469	0
5400000 - Travel And Per Diem	1,250	6,350	6,350	872	6,350	0
5400003 - Travel & Per Diem- BCC	26,054	28,000	28,000	29,068	31,600	3,600
5410000 - Communications	3,792	5,000	5,000	3,075	5,000	0
5420000 - Freight & Postage Services	1,359	1,875	1,875	516	1,875	0
5450000 - Insurance	12,801	11,903	11,903	11,903	7,343	-4,560
5450003 - Bonded Insurance	0	0	0	0	658	658
5450502 - Insurance Claims - Prop & Casualty	86,303	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	2,693	3,750	3,750	2,377	3,175	-575
5470000 - Printing And Binding	1,361	3,000	3,000	1,960	3,000	0
5490000 - Oth Current Chgs & Obligations	50	500	500	350	500	0
5490501 - OH-Workers' Compensation	2,688	2,604	2,604	2,604	3,054	450
5490502 - OH-Property & Liability Insurance	988	821	821	821	1,027	206
5490503 - OH-Dental Insurance	624	910	910	910	1,442	532
5490504 - OH-Health Insurance	3,528	3,696	3,696	3,696	4,356	660
5490505 - OH-Life/AD&D, STD, LTD	840	644	644	644	1,280	636
5511000 - Office Supplies	3,549	3,500	3,500	2,989	4,000	500
5512000 - Office Equipment	0	0	0	0	1,000	1,000
5520000 - Operating Supplies	3,980	10,000	10,000	5,129	8,500	-1,500
5520020 - Computer Hardware, Non-Capital	0	0	0	0	1,600	1,600
5540000 - Books,pubs,subs & Memberships	7,635	9,600	9,600	6,382	9,100	-500
5540103 - Books, Pubs, Subs, Memberships	41,051	43,525	43,525	38,981	42,500	-1,025
5541000 - Registration Fees	3,059	3,125	3,125	3,529	3,125	0

BOCC AND COUNTY MANAGER

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541003 - Registration Fee- BCC	3,270	12,750	12,750	3,750	14,275	1,525
Operating Expenses:	\$869,088	\$977,022	\$992,972	\$745,483	\$980,229	\$3,207
Other Non Operating Expenses:						
5940000 - Other Non Operating Interest	223	0	0	0	0	0
Other Non Operating Expenses:	\$223	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$2,414,349	\$2,544,374	\$2,529,798	\$2,141,938	\$2,690,529	\$146,155

DEPARTMENT SUMMARY – BUSINESS PROCESS IMPROVEMENT

TRENDS & ISSUES

The Business Process Improvement office directly supports the BOCC Strategic Plan. This cost center supports 2.7 FTE's, which is an increase of .08 FTE's from the FY15 Adopted Budget due to the reallocation of the Assistant County Manager Position.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenditures increased slightly due to adjustments to the Overhead Costs as a result of Open Enrollment.**

REVENUES

This office is supported by the General Fund.

BUSINESS PROCESS IMPROVEMENT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	88,411	161,481	161,481	125,360	176,259	14,778
5130001 - Vacancy Factor	0	-2,825	-2,825	0	-3,085	-260
5160000 - Compensated Annual Leave	2,654	0	0	5,113	0	0
5160020 - Compensated Admin Leave	837	0	0	2,103	0	0
5170000 - Compensated Sick Leave	1,990	0	0	5,718	0	0
5210000 - Fica Taxes	6,773	12,354	12,354	10,160	13,485	1,131
5220000 - Retirement Contributions	6,998	12,288	12,288	11,117	14,859	2,571
5230000 - Health Insurance	17,626	33,336	33,336	28,475	36,042	2,706
5231000 - Life Insurance	104	174	174	155	167	-7
5232000 - Dental Insurance	342	755	755	641	783	28
5233000 - Lt Disability Insurance	131	266	266	232	291	25
5233100 - St Disability Insurance	245	491	491	421	387	-104
5240000 - Workers' Compensation	253	419	419	360	439	20
Personal Services:	\$126,364	\$218,739	\$218,739	\$189,855	\$239,627	\$20,888
Operating Expenses:						
5310000 - Professional Services	0	15,000	15,000	0	0	-15,000
5310005 - Prof Services-Source 2	1,500	0	0	0	0	0
5340000 - Other Contractual Services	0	25,000	25,000	0	10,000	-15,000
5400000 - Travel And Per Diem	0	2,000	2,000	293	1,000	-1,000
5420000 - Freight & Postage Services	0	100	100	0	100	0
5440000 - Rentals And Leases	1,580	2,000	2,000	1,452	1,800	-200
5450000 - Insurance	342	333	333	333	416	83
5460000 - Repair & Maintenance Svcs	847	1,600	1,600	0	500	-1,100
5470000 - Printing And Binding	0	100	100	29	0	-100
5490501 - OH-Workers' Compensation	384	488	488	488	532	44
5490502 - OH-Property & Liability Insurance	26	23	23	23	53	30
5490503 - OH-Dental Insurance	96	113	113	113	250	137
5490504 - OH-Health Insurance	504	427	427	427	758	331
5490505 - OH-Life/AD&D, STD, LTD	120	121	121	121	216	95
5511000 - Office Supplies	363	1,550	1,550	309	1,000	-550
5520010 - Computer Software	0	580	580	0	0	-580
5540000 - Books,pubs,subs & Memberships	0	500	500	485	500	0
5541000 - Registration Fees	2,628	0	0	5,256	0	0
5550000 - Training	0	6,890	6,890	0	1,500	-5,390
Operating Expenses:	\$8,390	\$56,825	\$56,825	\$9,329	\$18,625	-\$38,200
TOTAL EXPENDITURES:	\$134,754	\$275,564	\$275,564	\$199,184	\$258,252	-\$17,312

DEPARTMENT SUMMARY – CLERK TO THE BOARD

TRENDS & ISSUES

The Clerk to the Board maintains the official records of the Osceola County Board of County Commissioners. The Clerk to the Board consists of two cost centers: 1281-Recording Secretary and 1282-Value Adjustment Board. The Recording Secretary cost center supports 6.1 FTEs, which is an increase of .03 FTEs from the FY15 Adopted Budget due to the reallocation of the Assistant County Manager Position.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased slightly due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures decreased slightly due to a reduction to Property and Liability Insurances which were offset by increases to Overhead Costs as a result of Open Enrollment.**

REVENUES

This office is supported by the General Fund.

CLERK TO THE BOARD

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	253,458	291,879	291,879	227,901	306,453	14,574
5130001 - Vacancy Factor	0	-5,108	-5,108	0	-5,362	-254
5140000 - Overtime	8	0	0	25	0	0
5160000 - Compensated Annual Leave	23,814	0	0	15,141	0	0
5160020 - Compensated Admin Leave	336	0	0	1,214	0	0
5170000 - Compensated Sick Leave	9,226	0	0	6,702	0	0
5210000 - Fica Taxes	20,721	22,327	22,327	17,870	23,443	1,116
5220000 - Retirement Contributions	20,625	21,897	21,897	21,031	27,662	5,765
5230000 - Health Insurance	34,628	38,904	38,904	32,778	41,130	2,226
5231000 - Life Insurance	325	316	316	290	289	-27
5232000 - Dental Insurance	1,153	1,446	1,446	1,233	1,465	19
5233000 - Lt Disability Insurance	412	481	481	425	506	25
5233100 - St Disability Insurance	763	888	888	785	674	-214
5240000 - Workers' Compensation	773	759	759	653	765	6
Personal Services:	\$366,242	\$373,789	\$373,789	\$326,047	\$397,025	\$23,236
Operating Expenses:						
5310000 - Professional Services	0	2,500	2,500	0	2,500	0
5340000 - Other Contractual Services	26,344	35,000	35,000	32,108	35,000	0
5420000 - Freight & Postage Services	43	300	300	161	300	0
5440000 - Rentals And Leases	4,225	5,300	5,300	3,692	4,800	-500
5450000 - Insurance	4,007	3,560	3,560	3,560	2,580	-980
5460000 - Repair & Maintenance Svcs	0	1,000	1,000	0	1,000	0
5490000 - Oth Current Chgs & Obligations	485	1,000	1,000	1,612	1,500	500
5490501 - OH-Workers' Compensation	1,152	1,120	1,120	1,120	1,192	72
5490502 - OH-Property & Liability Insurance	309	246	246	246	331	85
5490503 - OH-Dental Insurance	240	351	351	351	563	212
5490504 - OH-Health Insurance	1,512	1,589	1,589	1,589	1,700	111
5490505 - OH-Life/AD&D, STD, LTD	360	277	277	277	484	207
5511000 - Office Supplies	2,313	3,000	3,000	1,227	3,000	0
5520000 - Operating Supplies	733	1,200	1,200	263	1,200	0
5540000 - Books,pubs,subs & Memberships	3,773	6,500	6,500	4,588	6,500	0
5550000 - Training	1,180	400	400	430	400	0
Operating Expenses:	\$46,676	\$63,343	\$63,343	\$51,224	\$63,050	-\$293
TOTAL EXPENDITURES:	\$412,917	\$437,132	\$437,132	\$377,271	\$460,075	\$22,943

DEPARTMENT SUMMARY – COMMISSION AUDITOR

TRENDS & ISSUES

The Office of Commission Auditor was established by the Osceola County Home Rule Charter and reports directly to the Board of County Commissioners. The purpose of the Office of Commission Auditor is to provide for an independent appraisal promoting efficient and effective Charter government. This office includes the following: 1811 – Commission Auditor, 1812 – TDT Audit, & 1813 – TDT Enforcement. Personal Services supports 12 FTEs which is unchanged from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenditures increased slightly due to adjustments to Overhead Costs, as a result of Open Enrollment, which were offset by a reduction to Property and Liability Insurances.**

REVENUES

This department is supported by the General Fund and Transfers In of 1.5% of Tourist Development Tax revenues.

COMMISSION AUDITOR

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	634,836	795,070	795,070	619,494	828,183	33,113
5122000 - Car Allowance	5,486	5,400	5,400	4,595	5,400	0
5130001 - Vacancy Factor	0	-13,911	-13,911	0	-14,493	-582
5160000 - Compensated Annual Leave	29,190	0	0	33,782	0	0
5160020 - Compensated Admin Leave	3,358	0	0	2,831	0	0
5170000 - Compensated Sick Leave	17,276	0	0	25,799	0	0
5210000 - Fica Taxes	48,930	60,822	60,822	48,186	63,355	2,533
5220000 - Retirement Contributions	65,268	78,037	78,037	66,808	80,829	2,792
5230000 - Health Insurance	86,448	119,197	119,197	98,793	123,046	3,849
5231000 - Life Insurance	762	858	858	768	779	-79
5232000 - Dental Insurance	1,923	3,024	3,024	2,695	3,190	166
5233000 - Lt Disability Insurance	947	1,312	1,312	1,108	1,366	54
5233100 - St Disability Insurance	1,834	2,355	2,355	2,083	1,820	-535
5240000 - Workers' Compensation	1,842	2,067	2,067	2,282	3,168	1,101
Personal Services:	\$898,100	\$1,054,231	\$1,054,231	\$909,223	\$1,096,643	\$42,412
Operating Expenses:						
5310000 - Professional Services	3,750	8,500	8,500	7,203	3,750	-4,750
5310006 - Legal Fees	0	0	0	450	2,000	2,000
5400000 - Travel And Per Diem	3,169	9,100	9,100	528	2,400	-6,700
5410000 - Communications	636	950	950	806	950	0
5420000 - Freight & Postage Services	968	1,600	1,600	876	1,250	-350
5440000 - Rentals And Leases	3,748	4,200	4,200	4,458	5,705	1,505
5450000 - Insurance	4,731	4,136	4,136	4,136	4,022	-114
5460000 - Repair & Maintenance Svcs	145	0	0	0	0	0
5462000 - Rep & Maint-automotive	50	350	350	1,408	1,000	650
5470000 - Printing And Binding	0	0	0	207	200	200
5490000 - Oth Current Chgs & Obligations	0	0	0	221	0	0
5490501 - OH-Workers' Compensation	1,920	2,232	2,232	2,232	2,364	132
5490502 - OH-Property & Liability Insurance	366	285	285	285	517	232
5490503 - OH-Dental Insurance	480	840	840	840	1,116	276
5490504 - OH-Health Insurance	2,520	3,168	3,168	3,168	3,372	204
5490505 - OH-Life/AD&D, STD, LTD	600	552	552	552	960	408
5511000 - Office Supplies	2,864	3,200	3,200	1,266	2,000	-1,200
5512000 - Office Equipment	462	0	0	0	0	0
5520000 - Operating Supplies	246	600	600	184	400	-200
5520020 - Computer Hardware, Non-Capital	1,340	0	0	0	0	0
5520021 - Computer Hardware, Operating	1,000	250	250	0	0	-250
5521000 - Gas & Oil	809	696	696	424	1,400	704
5522500 - Food	513	800	800	783	925	125
5540000 - Books,pubs,subs & Memberships	3,101	2,500	2,500	1,529	2,673	173
5550000 - Training	7,080	10,200	10,200	8,305	12,975	2,775
Operating Expenses:	\$40,499	\$54,159	\$54,159	\$39,860	\$49,979	-\$4,180
Capital Outlay:						
5640000 - Machinery & Equipment	3,000	0	0	0	0	0
Capital Outlay:	\$3,000	\$0	\$0	\$0	\$0	\$0

COMMISSION AUDITOR

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
TOTAL EXPENDITURES:	\$941,599	\$1,108,390	\$1,108,390	\$949,083	\$1,146,622	\$38,232

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), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Lakes Management (1417), Mosquito Control (1418), Community Resources (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Design (1454), The Tree Bank (1455), Current Planning (1456), Shingle Creek Perpetual Maintenance (2551), Parks Projects (7200), Parks (7201), Shingle Creek (7222), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465) and Heritage Park (7503). New for FY16 is the inclusion of Mobility Fee Coordination (1405) and Farm & City Days (1410). In addition, Community Development Administration (1450) was divided into Community Development Administration (1457) and Customer Care Administration (1458) for more efficient tracking.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services decreased due to selections made during Open Enrollment for Health and Dental insurance, adjustments to Regular Salaries and Wages and adjustments related to Status Changes.**
- **There is an adjustment of .50 FTE related to the addition of a Part-Time Facility Attendant within Cost Center 1417.**
- **Operating Expenses decreased primarily due to adjustments to the Overhead Costs.**

REVENUES

In addition to utilizing General Fund revenues, this Department generates revenues, as well as receives small grants and donations. Revenues for Impact Fee & Mobility Fee Coordination are based on School Impact Fees and the administrative fee from the Mobility Fee, which will be effective October 1, 2015. Development Review, Planning & Design and Current Planning received revenues from numerous permit, registration, application and code violation fees. Parks generate revenues derived from the rental of park amenities such as pavilions and sports fields.

COMMUNITY DEVELOPMENT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	3,990,841	4,959,885	4,870,674	3,464,780	5,954,902	995,017
5120001 - Source 2 Factor	0	36,582	17,615	1,500	0	-36,582
5130000 - Other Salaries & Wages	8,753	0	0	4,474	0	0
5130001 - Vacancy Factor	0	-85,023	-85,023	0	-104,377	-19,354
5140000 - Overtime	5,609	10,680	10,680	11,383	10,000	-680
5140002 - Overtime- Code Enforcement	0	0	0	741	0	0
5150020 - FTO Training	40	0	0	10	0	0
5150300 - Class C Meals	0	0	0	62	0	0
5160000 - Compensated Annual Leave	255,474	0	0	223,471	0	0
5160010 - Compensated Ann Leave Payoff	23,271	0	0	23,412	0	0
5160020 - Compensated Admin Leave	47,751	0	0	42,954	0	0
5170000 - Compensated Sick Leave	137,554	0	0	133,197	0	0
5170010 - Compensated Sick Leave Payoff	5,904	0	0	5,714	0	0
5210000 - Fica Taxes	329,426	371,659	371,659	286,506	456,310	84,651
5220000 - Retirement Contributions	328,362	368,750	368,750	299,224	460,297	91,547
5230000 - Health Insurance	682,142	831,548	831,548	658,831	1,121,165	289,617
5231000 - Life Insurance	4,920	5,236	5,236	4,265	5,596	360
5232000 - Dental Insurance	18,833	25,720	25,720	20,289	31,737	6,017
5233000 - Lt Disability Insurance	6,467	7,997	7,997	6,216	9,808	1,811
5233100 - St Disability Insurance	11,977	14,764	14,764	11,519	13,085	-1,679
5240000 - Workers' Compensation	80,171	94,710	94,710	72,043	88,911	-5,799
5250000 - Unemployment Compensation	3,101	0	0	0	0	0
Personal Services:	\$5,940,594	\$6,642,508	\$6,534,330	\$5,270,591	\$8,047,434	\$1,404,926
Operating Expenses:						
5310000 - Professional Services	432,390	553,120	876,802	369,950	965,120	412,000
5310005 - Prof Services-Source 2	160,613	0	108,178	109,674	0	0
5312000 - Tax Collector Fees	7,552	6,500	6,500	2,858	9,650	3,150
5340000 - Other Contractual Services	277,668	632,643	699,229	456,661	591,720	-40,923
5340005 - LYNX	5,419,532	5,527,895	5,527,895	5,527,895	0	-5,527,895
5400000 - Travel And Per Diem	8,128	17,675	17,675	8,380	27,206	9,531
5410000 - Communications	34,857	37,866	37,866	30,468	49,344	11,478
5420000 - Freight & Postage Services	8,935	26,795	26,795	5,227	14,295	-12,500
5430000 - Utility Services	268,969	194,433	194,433	136,835	135,870	-58,563
5440000 - Rentals And Leases	15,774	18,790	18,790	15,023	54,985	36,195
5450000 - Insurance	163,504	95,970	95,970	95,970	74,290	-21,680
5450502 - Insurance Claims - Prop & Casualty	122,452	595	595	595	5,123	4,528
5460000 - Repair & Maintenance Svcs	316,964	558,023	616,443	222,198	619,612	61,589
5461000 - Rep & Maint-Bldgs & Grounds	20,670	0	0	0	0	0
5462000 - Rep & Maint-automotive	69,422	42,100	42,100	61,630	52,300	10,200
5470000 - Printing And Binding	4,106	10,727	10,727	6,010	12,073	1,346
5490000 - Oth Current Chgs & Obligations	29,268	736,813	770,376	15,391	779,137	42,324
5490011 - Cash over/shorts	0	0	0	0	0	0
5490400 - Bad Debt	280	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	4,271	0	0	202	0	0
5490501 - OH-Workers' Compensation	19,740	17,772	17,772	17,772	25,523	7,751
5490502 - OH-Property & Liability Insurance	12,624	8,907	8,907	8,907	9,863	956
5490503 - OH-Dental Insurance	4,596	6,414	6,414	6,414	11,791	5,377
5490504 - OH-Health Insurance	23,904	24,239	24,239	24,239	36,234	11,995

COMMUNITY DEVELOPMENT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	5,700	4,360	4,360	4,360	10,345	5,985
5493000 - Other Charges Late Pay Fees	3	0	0	0	0	0
5511000 - Office Supplies	19,042	7,420	7,420	7,461	22,495	15,075
5512000 - Office Equipment	0	0	0	156	14,250	14,250
5520000 - Operating Supplies	38,889	52,580	61,412	28,324	61,515	8,935
5520010 - Computer Software	538	2,500	2,500	325	4,300	1,800
5520020 - Computer Hardware, Non-Capital	6,550	0	0	54	11,130	11,130
5520021 - Computer Hardware, Operating	2,506	820	820	468	6,275	5,455
5521000 - Gas & Oil	140,305	155,560	155,560	84,361	129,456	-26,104
5522000 - Chemicals	36,430	35,822	35,822	25,139	41,746	5,924
5522500 - Food	1,666	3,350	3,350	1,311	1,172	-2,178
5525000 - Tools	779	3,250	3,250	3,632	6,000	2,750
5526000 - Clothing	0	3,500	3,500	0	3,500	0
5540000 - Books,pubs,subs & Memberships	153,344	175,513	175,513	174,142	175,405	-108
5550000 - Training	10,768	22,326	22,326	11,173	30,341	8,015
Operating Expenses:	\$7,842,740	\$8,984,278	\$9,583,539	\$7,463,204	\$3,992,066	-\$4,992,212
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	0	0	0	35,000	35,000
5639000 - Improvements - Other	0	102,814	102,814	24,068	82,741	-20,073
5640000 - Machinery & Equipment	88,645	174,600	177,661	149,680	116,000	-58,600
5640020 - Computer Hardware, Capital	3,488	3,960	3,960	3,502	9,300	5,340
5640100 - Vehicles	0	95,000	95,000	0	141,999	46,999
5646000 - Other Equipment	21,997	16,000	16,000	15,813	16,000	0
5650000 - Construction In Progress	0	200,000	200,000	0	154,030	-45,970
5680010 - Computer Software, Capital	1,021	0	0	0	0	0
Capital Outlay:	\$115,151	\$592,374	\$595,435	\$193,063	\$555,070	-\$37,304
Grants and Aids:						
5821000 - Aids Private Organization-cap	0	900,000	900,000	0	900,000	0
Grants and Aids:	\$0	\$900,000	\$900,000	\$0	\$900,000	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	337,572	345,318	0	634,837	297,265
Reserves - Capital:	\$0	\$337,572	\$345,318	\$0	\$634,837	\$297,265
TOTAL EXPENDITURES:	\$13,898,485	\$17,456,732	\$17,958,622	\$12,926,858	\$14,129,407	-\$3,327,325

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of our Constitutionals, to include the Supervisor of Elections, the Tax Collector, the Property Appraiser and the Sheriff, with minimal funding provided to the Clerk of the Circuit Court.

Changes between the Recommended and Tentative Budgets for the Clerk of the Circuit reflect an adjustment to Property & Liability Insurances as well as the associated Overhead Rate.

- The Clerk of the Circuit Court submits their budget request to the State. Operating expenditures associated with this office pertain to property and liability insurances as well as overhead expenses which decreased by \$14,303 from the Recommended Budget.

Changes between the Recommended and Tentative Budgets for the Supervisor of Elections reflect an adjustment to the Property & Liability Insurances as well as the associated Overhead Rate.

- The Supervisor of Election's submitted budget (\$3,299,681), includes a contingency request of \$10,000 which reflects an overall increase of 16.43% over the FY15 Adopted Budget. Also, included are funds which are not a part of the submitted budget for costs associated with Property & Liability Insurances as well as Overhead which decreased \$1,169 for a total FY16 General Fund budget of \$3,311,625.

Changes between the Recommended and Tentative Budgets for the Tax Collector are as follows:

- The Tax Collector's budget was revised based on the submitted budget request on July 29, 2015. This budget represents an increase of 3.5% or \$280,401 over the FY15 submitted budget. However, the requested amount to be funded by the General Fund is a decrease of \$7,947, as the remaining fees will be collected from other Funds to which Ad Valorem and Special Assessments are assessed. Additionally the General Fund supports Property and Liability insurances, overhead cost associated with this insurance, bank fees, postage and funds for intergovernmental radio communication (new for FY16). Funding is split with \$6,385,276 in cost center 9131 and \$9,650 in cost center 1456 (Current Planning) for an overall FY16 General Fund Budget of \$6,394,926.

Changes between the Recommended and Tentative Budgets for the Property Appraiser reflect an adjustment to the Property & Liability Insurances as well as the associated Overhead Rate.

- The Property Appraiser's budget request is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total budget submitted, (\$6,242,717), \$5,578,562 is included in the General Fund's Tentative Budget. Also, included are funds which are not a part of the submitted budget, for cost associated with Property & Liability Insurances as well as overhead which decreased by \$4,994 from the Recommended Budget. Funding is also provided for TRIM postage and intergovernmental radio communication. Overall funding provided from the General Fund is \$5,746,298.

Changes between the Recommended and Tentative Budgets for the Sheriff reflect an adjustment to claims associated with Property & Liability Insurances and the allocation for intergovernmental radio communications.

- The Sheriff's budget request represents a 7% increase over the FY15 Adopted Budget. Also, included are funds which are not a part of the submitted budget, for cost associated with Property & Liability Insurances as well as overhead and intergovernmental radio communication expenses. Operating increased \$100,093 for prior year insurance claims with a reduction to Transfers Out for communications. The total FY16 General Fund budget total \$60,368,122.

REVENUES

There are no changes between the Recommended and Tentative Budget.

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

CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	78,587	75,245	75,245	75,245	62,171	-13,074
5450003 - Bonded Insurance	0	802	802	0	0	-802
5450502 - Insurance Claims - Prop & Casualty	0	10,165	10,165	10,165	25,417	15,252
5490502 - OH-Property & Liability Insurance	6,067	5,891	5,891	5,891	11,243	5,352
Operating Expenses:	\$84,654	\$92,103	\$92,103	\$91,301	\$98,831	\$6,728
TOTAL EXPENDITURES:	\$84,654	\$92,103	\$92,103	\$91,301	\$98,831	\$6,728

SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	17,879	15,450	15,450	15,450	10,585	-4,865
5490502 - OH-Property & Liability Insurance	1,380	1,066	1,066	1,066	1,359	293
Operating Expenses:	\$19,259	\$16,516	\$16,516	\$16,516	\$11,944	-\$4,572
Transfers Out:						
5910702 - Transfers Out-Supr Elections	3,368,627	2,823,928	2,823,928	2,631,902	3,289,681	465,753
Transfers Out:	\$3,368,627	\$2,823,928	\$2,823,928	\$2,631,902	\$3,289,681	\$465,753
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:	\$3,387,886	\$2,850,444	\$2,850,444	\$2,648,418	\$3,311,625	\$461,181

TAX COLLECTOR

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	4,870,040	6,196,677	6,197,929	5,172,324	6,188,730	-7,947
5340000 - Other Contractual Services	42,891	85,420	85,420	28,594	85,420	0
5420000 - Freight & Postage Services	50,000	50,000	50,000	50,000	50,000	0
5450000 - Insurance	53,239	48,702	48,702	48,702	39,219	-9,483
5490502 - OH-Property & Liability Insurance	4,110	3,359	3,359	3,359	5,034	1,675
Operating Expenses:	\$5,020,280	\$6,384,158	\$6,385,410	\$5,302,979	\$6,368,403	-\$15,755
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	0	0	0	0	16,873	16,873
Transfers Out:	\$0	\$0	\$0	\$0	\$16,873	\$16,873
TOTAL EXPENDITURES:	\$5,020,280	\$6,384,158	\$6,385,410	\$5,302,979	\$6,385,276	\$1,118

PROPERTY APPRAISER

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	103,872	125,000	125,000	65,000	125,000	0
5450000 - Insurance	33,954	30,533	30,533	30,533	24,026	-6,507
5490502 - OH-Property & Liability Insurance	2,621	2,621	2,621	2,621	3,084	463
Operating Expenses:	\$140,447	\$158,154	\$158,154	\$98,154	\$152,110	-\$6,044
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	14,201	17,277	17,277	17,277	15,626	-1,651
5910704 - Transfers out-Property Appr	5,165,742	5,242,185	5,242,185	5,242,279	5,578,562	336,377
Transfers Out:	\$5,179,943	\$5,259,462	\$5,259,462	\$5,259,556	\$5,594,188	\$334,726
TOTAL EXPENDITURES:	\$5,320,389	\$5,417,616	\$5,417,616	\$5,357,710	\$5,746,298	\$328,682

SHERIFF

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	396,448	410,422	410,422	410,422	368,752	-41,670
5450502 - Insurance Claims - Prop & Casualty	345,719	294,866	294,866	294,866	476,676	181,810
5490502 - OH-Property & Liability Insurance	30,608	48,644	48,644	48,644	108,525	59,881
5520000 - Operating Supplies	5,594	0	0	0	0	0
Operating Expenses:	\$778,369	\$753,932	\$753,932	\$753,932	\$953,953	\$200,021
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	227,884	269,672	269,672	269,672	207,263	-62,409
5910705 - Transfers out-Sheriff	52,391,459	55,325,889	55,325,889	55,141,689	59,206,906	3,881,017
Transfers Out:	\$52,619,343	\$55,595,561	\$55,595,561	\$55,411,361	\$59,414,169	\$3,818,608
TOTAL EXPENDITURES:	\$53,397,712	\$56,349,493	\$56,349,493	\$56,165,293	\$60,368,122	\$4,018,629

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan: Create Great neighborhoods for the Future: Safe and Livable, Objective 1 – Maintain a safe County where residents and guests feel safe and secure. The Corrections budget is comprised of Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118) and Courthouse Security (2161). Probation is being proposed for FY16 as a service provided by the County, in lieu of contracting with a private company.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to selections made during Open Enrollment for Health and Dental insurance and correcting position salaries.**
- **Operating Expenses increased due to adjustments to Overhead calculations.**

REVENUES

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

CORRECTIONS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	15,211,401	17,767,880	16,437,297	12,245,907	17,356,368	-411,512
5130001 - Vacancy Factor	0	-312,807	-312,807	0	-317,456	-4,649
5140000 - Overtime	1,662,962	687,675	571,946	846,056	485,000	-202,675
5150000 - Incentive Pay	0	8,240	8,240	0	0	-8,240
5150020 - FTO Training	8,925	8,000	8,000	4,726	8,000	0
5150035 - Educ Incentive Corrections	78,107	78,000	78,000	71,671	78,000	0
5150040 - Medical Training Incentive	2,417	2,500	278	278	0	-2,500
5150300 - Class C Meals	30	0	0	11	0	0
5160000 - Compensated Annual Leave	840,379	0	0	766,177	0	0
5160010 - Compensated Ann Leave Payoff	52,444	0	0	84,372	0	0
5160020 - Compensated Admin Leave	39,163	0	0	34,670	0	0
5170000 - Compensated Sick Leave	683,181	0	0	555,635	0	0
5170010 - Compensated Sick Leave Payoff	5,457	0	0	10,391	0	0
5170020 - Sick Bank Leave	2,343	0	0	12,256	0	0
5210000 - Fica Taxes	1,372,271	1,469,257	1,356,215	1,076,989	1,387,859	-81,398
5220000 - Retirement Contributions	2,675,432	2,834,109	2,694,280	2,425,178	2,957,154	123,045
5230000 - Health Insurance	2,787,224	3,558,552	3,215,515	2,456,883	3,693,063	134,511
5231000 - Life Insurance	17,609	19,212	17,753	14,527	17,007	-2,205
5232000 - Dental Insurance	77,252	104,112	96,743	78,008	109,250	5,138
5233000 - Lt Disability Insurance	26,888	29,272	26,987	22,218	29,889	617
5233100 - St Disability Insurance	49,740	54,420	49,860	41,133	38,735	-15,685
5240000 - Workers' Compensation	764,200	812,924	747,085	600,095	748,034	-64,890
5250000 - Unemployment Compensation	6,789	0	0	15,217	0	0
Personal Services:	\$26,364,212	\$27,121,346	\$24,995,392	\$21,362,397	\$26,590,903	-\$530,443
Operating Expenses:						
5310000 - Professional Services	60,121	42,950	3,795,607	3,400,401	4,491,512	4,448,562
5314000 - Medical Svcs	276,563	325,500	51,103	114,034	7,100	-318,400
5314001 - Medical Svcs Pre Booking	115,286	35,000	35,000	6,485	35,000	0
5340000 - Other Contractual Services	2,962,470	3,147,928	2,304,146	1,833,371	2,218,100	-929,828
5340002 - Other Contr Svcs Pre Booking	730,649	626,000	626,000	471,410	780,000	154,000
5400000 - Travel And Per Diem	39,142	35,000	35,000	27,172	20,000	-15,000
5410000 - Communications	38,735	38,480	34,978	27,848	36,320	-2,160
5420000 - Freight & Postage Services	7,479	9,200	8,146	4,965	8,000	-1,200
5430000 - Utility Services	3,257	3,000	3,000	2,713	3,000	0
5440000 - Rentals And Leases	3,700	50,220	36,659	2,435	15,428	-34,792
5450000 - Insurance	666,513	576,849	576,849	576,849	496,938	-79,911
5450502 - Insurance Claims - Prop & Casualty	333,386	57,445	57,445	57,445	55,556	-1,889
5460000 - Repair & Maintenance Svcs	77,554	93,100	93,100	75,005	94,500	1,400
5462000 - Rep & Maint-automotive	21,953	28,300	28,000	18,715	25,000	-3,300
5470000 - Printing And Binding	23,970	23,000	23,000	23,353	24,100	1,100
5490000 - Oth Current Chgs & Obligations	0	0	0	179	0	0
5490011 - Cash over/shorts	-1	0	0	0	0	0
5490501 - OH-Workers' Compensation	76,416	74,028	74,028	74,028	74,269	241
5490502 - OH-Property & Liability Insurance	51,453	43,747	43,747	43,747	70,921	27,174
5490503 - OH-Dental Insurance	18,816	27,510	27,510	27,510	35,061	7,551
5490504 - OH-Health Insurance	98,532	103,488	103,488	103,488	105,937	2,449
5490505 - OH-Life/AD&D, STD, LTD	23,880	18,308	18,308	18,308	30,400	12,092
5500000 - Training	0	0	0	0	7,500	7,500

CORRECTIONS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	80,257	96,000	91,196	99,363	86,331	-9,669
5512000 - Office Equipment	18,000	6,400	5,600	18,731	21,000	14,600
5520000 - Operating Supplies	138,889	127,500	126,000	106,482	97,497	-30,003
5520010 - Computer Software	2,919	0	0	315	0	0
5520020 - Computer Hardware, Non-Capital	2,139	10,500	10,500	0	20,000	9,500
5520200 - Ammunition	0	0	0	18,668	35,000	35,000
5521000 - Gas & Oil	48,886	39,916	39,176	24,140	39,176	-740
5522000 - Chemicals	61,991	174,000	139,000	85,998	175,798	1,798
5524000 - Oper Supp-miscellaneous	266,000	294,000	294,000	228,826	319,000	25,000
5525000 - Tools	0	0	0	193	0	0
5526000 - Clothing	75,893	136,200	132,994	30,512	117,800	-18,400
5528000 - Medicine	665,386	575,000	69,757	69,757	0	-575,000
5540000 - Books,pubs,subs & Memberships	9,512	7,475	10,975	8,594	10,675	3,200
5541000 - Registration Fees	30,132	31,000	31,000	27,603	21,000	-10,000
5550000 - Training	34,585	0	0	160	0	0
5551001 - Reimbursements LSSI	-138,363	-110,000	-110,000	-68,331	-130,000	-20,000
Operating Expenses:	\$6,926,101	\$6,747,044	\$8,815,312	\$7,560,473	\$9,447,919	\$2,700,875
Capital Outlay:						
5624000 - Bldgs-const/repair/renovations	12,688	0	13,235	0	0	0
5640000 - Machinery & Equipment	1,124	0	201,165	108,768	31,463	31,463
5640020 - Computer Hardware, Capital	0	0	10,055	10,054	0	0
5644000 - Office Equipment Capital	0	0	3,069	3,069	0	0
5645000 - Construct/maint Tools & Equip	0	0	22,071	22,071	0	0
5680010 - Computer Software, Capital	1,932	0	0	0	0	0
Capital Outlay:	\$15,745	\$0	\$249,595	\$143,962	\$31,463	\$31,463
Grants and Aids:						
5820000 - Aids To Private Organization	66,411	0	0	250	0	0
Grants and Aids:	\$66,411	\$0	\$0	\$250	\$0	\$0
TOTAL EXPENDITURES:	\$33,372,469	\$33,868,390	\$34,060,299	\$29,067,082	\$36,070,285	\$2,201,895

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners. Personal Services supports 7 FTEs which is unchanged from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures increased slightly due to adjustments to Overhead Costs, as a result of Open Enrollment, which were offset by a reduction to Property and Liability Insurances.**

REVENUES

This department is supported by the General Fund.

COUNTY ATTORNEY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	514,247	589,849	589,849	466,646	626,083	36,234
5122000 - Car Allowance	5,486	5,400	5,400	4,595	5,400	0
5130001 - Vacancy Factor	0	-10,322	-10,322	0	-10,956	-634
5150300 - Class C Meals	92	0	0	0	0	0
5160000 - Compensated Annual Leave	21,373	0	0	23,164	0	0
5160020 - Compensated Admin Leave	10,779	0	0	8,287	0	0
5170000 - Compensated Sick Leave	29,534	0	0	13,166	0	0
5210000 - Fica Taxes	40,049	45,123	45,123	35,341	47,895	2,772
5220000 - Retirement Contributions	94,003	104,096	104,096	90,671	112,232	8,136
5230000 - Health Insurance	77,283	87,369	87,369	73,679	89,297	1,928
5231000 - Life Insurance	663	637	637	573	590	-47
5232000 - Dental Insurance	1,575	2,016	2,016	1,715	2,030	14
5233000 - Lt Disability Insurance	784	973	973	805	1,033	60
5233100 - St Disability Insurance	1,620	1,652	1,652	1,558	1,360	-292
5240000 - Workers' Compensation	1,244	1,271	1,271	1,100	1,341	70
Personal Services:	\$798,730	\$828,064	\$828,064	\$721,299	\$876,305	\$48,241
Operating Expenses:						
5310000 - Professional Services	182,696	225,000	225,000	155,484	250,000	25,000
5330000 - Court Reporter Svcs	5,657	1,500	1,500	926	1,500	0
5400000 - Travel And Per Diem	3,029	4,500	4,500	4,639	4,500	0
5410000 - Communications	1,400	2,000	2,000	1,869	2,250	250
5420000 - Freight & Postage Services	705	1,000	1,000	611	1,000	0
5450000 - Insurance	6,349	5,579	5,579	5,579	3,753	-1,826
5460000 - Repair & Maintenance Svcs	0	500	500	0	250	-250
5470000 - Printing And Binding	0	250	250	79	250	0
5490000 - Oth Current Chgs & Obligations	1,007	500	500	637	750	250
5490501 - OH-Workers' Compensation	1,344	1,302	1,302	1,302	1,379	77
5490502 - OH-Property & Liability Insurance	490	385	385	385	482	97
5490503 - OH-Dental Insurance	336	490	490	490	651	161
5490504 - OH-Health Insurance	1,764	1,848	1,848	1,848	1,967	119
5490505 - OH-Life/AD&D, STD, LTD	420	322	322	322	560	238
5490900 - Other Current Charges-courts	544	750	750	29	750	0
5511000 - Office Supplies	3,192	3,500	3,500	3,526	3,500	0
5512000 - Office Equipment	0	250	250	4,611	250	0
5520000 - Operating Supplies	1,175	3,500	3,500	1,769	3,500	0
5540000 - Books,pubs,subs & Memberships	19,283	16,000	16,000	16,103	16,000	0
5541000 - Registration Fees	1,851	6,000	6,000	2,510	6,000	0
Operating Expenses:	\$231,243	\$275,176	\$275,176	\$202,718	\$299,292	\$24,116
TOTAL EXPENDITURES:	\$1,029,973	\$1,103,240	\$1,103,240	\$924,017	\$1,175,597	\$72,357

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

The Court Administration Department is comprised of seven offices: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Drug Court (1522), Juvenile Alternative Sanctions (1525), Supervised Visitations (1528) and Mediation (1542). Court Administration supports 12.44 FTEs, which is a decrease of 1.16 FTEs from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to selections made during Open Enrollment for Health and Dental insurances.**
- **Operating decreased due reduction in Property and Casualty Insurances and adjustments in Overhead rates as a result of Open Enrollment.**

REVENUES

This Department is funded by the General Fund. However, there are also three offices within this Department that bring in revenues to fund their operation. They are as follows:

Court Innovations is funded by 25% of every \$65 collected for traffic violations, and by a \$25 Administrative Fee charged to each foreclosure case that goes through mediation. Total revenues are projected to decrease 61.48% from the FY15 Adopted Budget.

Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs. Revenues are projected to increase 9.32% over the FY15 Adopted Budget due to an increase in Traffic Court Costs collections.

The Mediation Office is funded only by Balance Forward from FY15.

Overall, projected revenues have decreased 19.86% from the FY15 Adopted Budget.

COURT ADMINISTRATION

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	418,056	447,509	447,509	343,361	465,931	18,422
5130000 - Other Salaries & Wages	27,483	46,158	46,158	24,399	42,431	-3,727
5130001 - Vacancy Factor	0	-8,640	-8,640	0	-8,892	-252
5140000 - Overtime	33	0	0	106	0	0
5160000 - Compensated Annual Leave	23,710	0	0	22,144	0	0
5160010 - Compensated Ann Leave Payoff	3,799	0	0	915	0	0
5160020 - Compensated Admin Leave	450	0	0	127	0	0
5170000 - Compensated Sick Leave	15,255	0	0	12,642	0	0
5170020 - Sick Bank Leave	3,657	0	0	0	0	0
5210000 - Fica Taxes	35,570	37,765	37,765	29,056	38,892	1,127
5220000 - Retirement Contributions	33,256	35,509	35,509	30,701	38,370	2,861
5230000 - Health Insurance	99,243	108,535	108,535	91,617	120,751	12,216
5231000 - Life Insurance	479	483	483	420	479	-4
5232000 - Dental Insurance	2,536	3,168	3,168	2,619	3,190	22
5233000 - Lt Disability Insurance	632	739	739	617	838	99
5233100 - St Disability Insurance	1,167	1,362	1,362	1,141	1,118	-244
5240000 - Workers' Compensation	1,307	1,284	1,284	1,046	1,270	-14
Personal Services:	\$666,634	\$673,872	\$673,872	\$560,912	\$704,378	\$30,506
Operating Expenses:						
5340000 - Other Contractual Services	314,448	249,470	249,470	145,560	243,480	-5,990
5400000 - Travel And Per Diem	8,519	2,536	2,536	574	2,300	-236
5410000 - Communications	9,520	10,000	10,000	11,622	15,600	5,600
5420000 - Freight & Postage Services	743	1,400	1,400	685	1,150	-250
5440000 - Rentals And Leases	12,268	13,230	13,230	9,398	20,940	7,710
5450000 - Insurance	121,803	121,445	121,445	121,445	63,084	-58,361
5450502 - Insurance Claims - Prop & Casualty	0	0	0	0	5,794	5,794
5460000 - Repair & Maintenance Svcs	7,818	11,000	11,000	7,841	15,000	4,000
5470000 - Printing And Binding	106	550	550	299	550	0
5490000 - Oth Current Chgs & Obligations	37,620	0	11,189	0	12,857	12,857
5490500 - Reimbursement Of Py Revenue	12,928	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,840	3,534	3,534	3,534	2,446	-1,088
5490502 - OH-Property & Liability Insurance	9,403	7,873	7,873	7,873	8,842	969
5490503 - OH-Dental Insurance	576	910	910	910	1,158	248
5490504 - OH-Health Insurance	3,024	3,432	3,432	3,432	3,497	65
5490505 - OH-Life/AD&D, STD, LTD	720	598	598	598	1,520	922
5490900 - Other Current Charges-courts	0	453,361	468,105	594	485,568	32,207
5511000 - Office Supplies	3,680	5,600	5,600	1,835	6,400	800
5512000 - Office Equipment	0	900	900	8	500	-400
5520000 - Operating Supplies	39,357	28,508	28,508	12,177	19,190	-9,318
5520020 - Computer Hardware, Non-Capital	0	2,000	2,000	0	1,500	-500
5522500 - Food	427	500	500	84	2,100	1,600
5540000 - Books,pubs,subs & Memberships	630	1,255	1,255	940	1,275	20
5541000 - Registration Fees	3,875	1,270	1,270	544	1,270	0
Operating Expenses:	\$591,304	\$919,372	\$945,305	\$329,953	\$916,021	-\$3,351
TOTAL EXPENDITURES:	\$1,257,938	\$1,593,244	\$1,619,177	\$890,865	\$1,620,399	\$27,155

1541 - TRAFFIC EDUCATION (DORI SLOSBERG)

Expenditure Categories:	FY14 Actuals:	FY15 Adopted :	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative - FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	99,754	410,968	591,343	448,208	426,631	15,663
Operating Expenses:	\$99,754	\$410,968	\$591,343	\$448,208	\$426,631	\$15,663
TOTAL EXPENDITURES:	\$99,754	\$410,968	\$591,343	\$448,208	\$426,631	\$15,663

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.

Personal Services supports 3.95 FTEs which is a decrease of .20 FTEs from the FY15 Adopted Budget due to the reallocation of the Administrative Secretary position to Intergovernmental Radio.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures increased for the inclusion of the Lidar Project in accordance with proper accounting, which was budgeted in Fund 306 – Local Option Sales Surtax Fund for the FY16 Recommended Budget. Operating also includes adjustments to Overhead rates and additional expenses for the warehouse lease.**

REVENUES

This office is not a revenue producing office; therefore, it is solely supported by General Fund revenues and grants.

EMERGENCY MANAGEMENT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	207,541	222,557	222,557	181,877	235,699	13,142
5120001 - Source 2 Factor	0	11,697	11,697	0	0	-11,697
5130001 - Vacancy Factor	0	-3,327	-3,327	0	-4,141	-814
5140000 - Overtime	1,967	6,090	6,090	595	2,070	-4,020
5150300 - Class C Meals	24	0	0	0	0	0
5160000 - Compensated Annual Leave	10,983	0	0	4,975	0	0
5160010 - Compensated Ann Leave Payoff	6,141	0	0	0	0	0
5160020 - Compensated Admin Leave	3,163	0	0	1,354	0	0
5170000 - Compensated Sick Leave	3,383	0	0	3,662	0	0
5170010 - Compensated Sick Leave Payoff	5,200	0	0	0	0	0
5210000 - Fica Taxes	17,735	15,007	15,007	14,528	18,103	3,096
5220000 - Retirement Contributions	15,349	25,736	25,736	14,599	17,179	-8,557
5230000 - Health Insurance	28,708	39,531	39,531	17,228	28,605	-10,926
5231000 - Life Insurance	245	205	205	145	223	18
5232000 - Dental Insurance	762	842	842	671	1,146	304
5233000 - Lt Disability Insurance	323	314	314	215	389	75
5233100 - St Disability Insurance	603	579	579	397	522	-57
5240000 - Workers' Compensation	618	510	510	494	591	81
Personal Services:	\$302,745	\$319,741	\$319,741	\$240,741	\$300,386	-\$19,355
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	480,000	480,000
5310005 - Prof Services-Source 2	34,264	0	0	24,760	0	0
5340000 - Other Contractual Services	19,106	19,500	19,500	19,106	19,550	50
5400000 - Travel And Per Diem	3,188	0	0	1,047	0	0
5410000 - Communications	5,489	6,060	6,060	4,575	8,565	2,505
5420000 - Freight & Postage Services	474	500	500	749	600	100
5430000 - Utility Services	0	9,600	9,600	0	10,500	900
5440000 - Rentals And Leases	0	40,020	40,020	0	48,314	8,294
5450000 - Insurance	8,353	7,150	7,150	7,150	5,524	-1,626
5460000 - Repair & Maintenance Svcs	28,689	38,875	38,875	35,022	55,675	16,800
5462000 - Rep & Maint-automotive	4,054	3,400	3,400	1,454	2,000	-1,400
5470000 - Printing And Binding	4,062	5,500	5,500	4,639	5,250	-250
5490000 - Oth Current Chgs & Obligations	0	1,680	1,680	118	0	-1,680
5490501 - OH-Workers' Compensation	540	586	586	586	779	193
5490502 - OH-Property & Liability Insurance	645	493	493	493	709	216
5490503 - OH-Dental Insurance	144	220	220	220	367	147
5490504 - OH-Health Insurance	708	832	832	832	1,110	278
5490505 - OH-Life/AD&D, STD, LTD	168	145	145	145	396	251
5511000 - Office Supplies	7,574	4,000	4,000	4,512	5,000	1,000
5512000 - Office Equipment	2,565	1,000	1,000	1,466	1,000	0
5520000 - Operating Supplies	13,526	29,000	29,000	15,643	13,500	-15,500
5520010 - Computer Software	680	0	0	160	0	0
5521000 - Gas & Oil	3,111	5,664	5,664	2,545	5,675	11
5540000 - Books,pubs,subs & Memberships	1,544	430	430	1,164	430	0
5541000 - Registration Fees	6,030	0	0	495	0	0
5550000 - Training	22,540	0	0	1,280	5,500	5,500
Operating Expenses:	\$167,455	\$174,655	\$174,655	\$128,162	\$670,444	\$495,789

EMERGENCY MANAGEMENT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	15,000	15,000	0	0	-15,000
5640020 - Computer Hardware, Capital	0	3,707	3,707	2,950	0	-3,707
5680010 - Computer Software, Capital	0	30,000	30,000	0	25,000	-5,000
Capital Outlay:	\$0	\$48,707	\$48,707	\$2,950	\$25,000	-\$23,707
TOTAL EXPENDITURES:	\$470,199	\$543,103	\$543,103	\$371,853	\$995,830	\$452,727

DEPARTMENT SUMMARY – HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265). This department indirectly supports the BOCC Strategic Plan. The Human Resources Department supports 11 FTEs which is an increase of 0.8 FTE from the FY15 Adopted Budget. The increase was due to the addition of the Department's request for an additional HR Coordinator position which is offset by the reallocation of the Assistant County Manager Position.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollments.**
- **Operating Expenditures increased due to adjustments to Overhead Costs as a result of Open Enrollment.**

REVENUES

This office is supported by the General Fund.

HUMAN RESOURCES

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	421,764	556,489	556,489	422,867	548,289	-8,200
5120001 - Source 2 Factor	0	32,134	32,134	0	0	-32,134
5130000 - Other Salaries & Wages	0	0	0	1,442	0	0
5130001 - Vacancy Factor	0	-8,174	-8,174	0	-9,593	-1,419
5140000 - Overtime	87	5,100	5,100	384	0	-5,100
5160000 - Compensated Annual Leave	29,851	0	0	23,158	0	0
5160010 - Compensated Ann Leave Payoff	3,095	0	0	-1,235	0	0
5160020 - Compensated Admin Leave	6,885	0	0	5,166	0	0
5170000 - Compensated Sick Leave	17,143	0	0	11,219	0	0
5210000 - Fica Taxes	35,139	36,137	36,137	33,707	41,951	5,814
5220000 - Retirement Contributions	47,337	51,182	51,182	47,392	55,755	4,573
5230000 - Health Insurance	57,915	62,886	62,886	71,969	96,938	34,052
5231000 - Life Insurance	505	502	502	490	517	15
5232000 - Dental Insurance	1,808	2,219	2,219	2,443	2,850	631
5233000 - Lt Disability Insurance	665	775	775	715	902	127
5233100 - St Disability Insurance	1,247	1,408	1,408	1,330	1,203	-205
5240000 - Workers' Compensation	1,282	1,231	1,231	1,202	1,373	142
5250000 - Unemployment Compensation	3,612	0	0	0	0	0
Personal Services:	\$628,334	\$741,889	\$741,889	\$622,248	\$740,185	-\$1,704
Operating Expenses:						
5310000 - Professional Services	74,671	116,718	126,408	66,302	125,895	9,177
5310005 - Prof Services-Source 2	82,146	0	0	0	0	0
5314000 - Medical Svcs	0	0	43,125	19,787	54,524	54,524
5400000 - Travel And Per Diem	623	500	500	843	2,000	1,500
5410000 - Communications	902	1,280	1,280	896	756	-524
5420000 - Freight & Postage Services	2,290	1,000	1,000	513	1,000	0
5440000 - Rentals And Leases	0	0	0	0	5,325	5,325
5450000 - Insurance	8,797	7,905	7,905	7,905	6,278	-1,627
5450002 - Insurance Admin Fees	0	3,500	3,500	0	7,000	3,500
5450502 - Insurance Claims - Prop & Casualty	0	0	0	0	5,400	5,400
5462000 - Rep & Maint-automotive	31	0	0	116	500	500
5470000 - Printing And Binding	3,275	5,800	5,800	5,772	4,800	-1,000
5490000 - Oth Current Chgs & Obligations	31,261	59,500	59,500	48,596	54,000	-5,500
5490501 - OH-Workers' Compensation	1,860	1,432	1,432	1,432	1,967	535
5490502 - OH-Property & Liability Insurance	679	545	545	545	1,499	954
5490503 - OH-Dental Insurance	468	541	541	541	929	388
5490504 - OH-Health Insurance	2,448	2,036	2,036	2,036	2,810	774
5490505 - OH-Life/AD&D, STD, LTD	576	353	353	353	800	447
5511000 - Office Supplies	128	1,000	1,000	680	1,000	0
5520000 - Operating Supplies	14,780	5,500	5,500	7,299	14,310	8,810
5521000 - Gas & Oil	0	0	0	77	250	250
5522500 - Food	1,125	1,400	1,400	781	1,400	0
5540000 - Books,pubs,subs & Memberships	2,669	2,000	2,000	2,045	5,400	3,400
5550000 - Training	2,204	2,500	2,500	2,474	3,000	500
Operating Expenses:	\$230,933	\$213,510	\$266,325	\$168,993	\$300,843	\$87,333
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	1,100	1,100	0	0	-1,100

HUMAN RESOURCES

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5644000 - Office Equipment Capital	0	2,000	2,000	2,392	0	-2,000
Capital Outlay:	\$0	\$3,100	\$3,100	\$2,392	\$0	-\$3,100
TOTAL EXPENDITURES:	\$859,267	\$958,499	\$1,011,314	\$793,633	\$1,041,028	\$82,529

DEPARTMENT SUMMARY – HUMAN SERVICES

TRENDS & ISSUES

The Human Services office consists of several cost centers, (6101 – Homeless Assistance; 6141 – Veteran’s Services; 6173 – Social Services/Human Services; 6185 – Legal Aid; 9531 – Outside Agencies; and 9641 – Health Unit).

New to FY16 is the cost center for Homeless Assistance to administer rental assistance grants designed for homeless prevention and rapid re-housing in order to avoid rising numbers in homelessness among families with children. This office includes 2.25 FTEs in FY16 to support the initiative, which includes the Department’s request to add a Case Manager Specialist to support the Board’s initiative for Homeless Assistance.

Veteran’s Services supports 3 FTEs, which remains unchanged from the FY15 Adopted Budget.

The Human Services and Social Services programs provide assistance to Osceola County residents, including residents without health insurance coverage and citizens who are facing economic and financial difficulties. Personal Services supports 6.10 FTEs, which is a decrease of 2.85 FTE over the FY15 Adopted Budget due to the reallocation of several positions within the Department.

Legal Aid is mandated by F.S. Chapter 29.0085 requiring the County to fund legal aid services at the level of base year plus 1.5%. The expenditures for this program are partially funded by revenues collected from court-related services.

The cost center for Outside Agencies is comprised of the mandated Baker Act and the Child Protection teams’ budgets. In FY16, \$1,441,229 has been budgeted in Grants and Aids for contributions to private organizations to be determined by the BOCC.

The Health Unit budget supports the five Osceola County Health Department locations. Operating costs include the County’s contribution for primary care services, as well as repairs and maintenance for the buildings, insurance, and telephone services. The FY16 budget increased 43% as a result of the Low Income Pool (LIP) funding not received at the State level due to the legislative decision not to restructure Medicaid and funds to support a Senior Vision program as a result of a Board initiative.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures increased primarily due to adjustments to Property and Liability Insurance for the Health Unit (cost center 9641), as well as adjustments to Overhead rates as a result of Open Enrollment.**

REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services. Revenues decreased for FY16 based on current year collections.

HUMAN SERVICES

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	333,495	533,021	425,038	293,063	581,949	48,928
5120001 - Source 2 Factor	0	40,848	14,214	0	0	-40,848
5130001 - Vacancy Factor	0	-7,343	-7,343	0	-10,183	-2,840
5140000 - Overtime	56	0	0	292	0	0
5160000 - Compensated Annual Leave	17,625	0	0	18,224	0	0
5160010 - Compensated Ann Leave Payoff	2,283	0	0	3,567	0	0
5160020 - Compensated Admin Leave	4,948	0	0	3,650	0	0
5170000 - Compensated Sick Leave	13,462	0	0	9,672	0	0
5210000 - Fica Taxes	27,073	32,093	32,093	23,509	44,519	12,426
5220000 - Retirement Contributions	34,750	43,127	43,127	32,919	55,930	12,803
5230000 - Health Insurance	52,135	58,356	58,356	65,626	136,117	77,761
5231000 - Life Insurance	412	454	454	349	545	91
5232000 - Dental Insurance	1,515	1,642	1,642	1,882	3,486	1,844
5233000 - Lt Disability Insurance	541	761	761	514	958	197
5233100 - St Disability Insurance	1,000	1,405	1,405	949	1,279	-126
5240000 - Workers' Compensation	2,356	2,449	2,449	2,002	2,625	176
5250000 - Unemployment Compensation	0	0	0	4,180	0	0
Personal Services:	\$491,651	\$706,813	\$572,196	\$460,398	\$817,225	\$110,412
Operating Expenses:						
5310000 - Professional Services	41,880	40,000	50,440	37,250	60,000	20,000
5310005 - Prof Services-Source 2	60,867	0	134,617	56,437	0	0
5314000 - Medical Svcs	4,430,988	4,533,010	4,533,010	4,170,974	4,729,650	196,640
5314002 - Medical Svcs HCRA	34,986	1,153,444	1,153,444	3,399	1,182,213	28,769
5340000 - Other Contractual Services	1,122,636	1,080,205	1,080,205	990,368	1,406,917	326,712
5400000 - Travel And Per Diem	1,892	3,900	3,900	2,985	4,400	500
5410000 - Communications	127,801	134,535	134,535	122,423	169,183	34,648
5420000 - Freight & Postage Services	3,082	2,780	2,780	1,635	2,780	0
5430000 - Utility Services	2,507	851	851	1,507	1,000	149
5440000 - Rentals And Leases	10,986	58,921	58,921	24,976	58,921	0
5450000 - Insurance	59,971	53,622	53,622	53,622	35,285	-18,337
5450502 - Insurance Claims - Prop & Casualty	898	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	2,341	4,700	4,700	0	3,700	-1,000
5462000 - Rep & Maint-automotive	732	500	500	491	500	0
5470000 - Printing And Binding	0	200	200	154	200	0
5480000 - Promotional Activities	1,745	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	4,579	28,500	28,500	12,438	228,500	200,000
5490501 - OH-Workers' Compensation	1,536	1,665	1,665	1,665	2,433	768
5490502 - OH-Property & Liability Insurance	4,629	3,711	3,711	3,711	4,529	818
5490503 - OH-Dental Insurance	384	627	627	627	1,148	521
5490504 - OH-Health Insurance	2,004	2,363	2,363	2,363	3,470	1,107
5490505 - OH-Life/AD&D, STD, LTD	468	412	412	412	988	576
5511000 - Office Supplies	3,052	5,700	5,700	3,429	5,700	0
5512000 - Office Equipment	293	300	300	39	300	0
5520000 - Operating Supplies	1,104	1,800	1,800	1,119	1,800	0
5520020 - Computer Hardware, Non-Capital	341	0	0	0	0	0
5521000 - Gas & Oil	1,649	1,306	1,306	776	1,300	-6
5540000 - Books,pubs,subs & Memberships	460	450	450	120	400	-50
5541000 - Registration Fees	954	2,100	2,100	1,520	2,600	500

HUMAN SERVICES

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	692	1,500	1,500	2,454	2,000	500
Operating Expenses:	\$5,925,459	\$7,117,102	\$7,262,159	\$5,496,895	\$7,909,917	\$792,815
Grants and Aids:						
5820000 - Aids To Private Organization	1,074,990	1,356,587	1,516,229	1,402,958	1,459,229	102,642
Grants and Aids:	\$1,074,990	\$1,356,587	\$1,516,229	\$1,402,958	\$1,459,229	\$102,642
TOTAL EXPENDITURES:	\$7,492,100	\$9,180,502	\$9,350,584	\$7,360,252	\$10,186,371	\$1,005,869

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology office is composed of teams who work on application development, network, system operations 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. The office includes: I.T. Administration (1244), I.T. Project Management (1245), I.T. Applications (1246), and I.T. Infrastructure Support (1247).

Personal Services supports 38.7 FTEs, which remains unchanged from FY15 Adopted Budget.

Operating and Capital Outlay reflects costs associated with customizations of existing software programs, core switch and server replacements and ongoing annual maintenance support costs.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures decreased as a result of a reduction to insurance costs which was offset by adjustments to Overhead rates.**
- **Capital Outlay increased for the following reasons: 1) Re-budget for the Stromberg Replacement Project, which is an approved Technical Advisory Committee project to be implemented in FY16; 2) Re-budget for Switch and Router Replacements for network equipment; and 3) new FY16 request for a WiFi project at the Correctional Facility, which will be presented to the Technical Advisory Committee for approval prior to implementation.**

REVENUES

This office is funded by the General Fund. Also revenue is generated by an agreement to provide communication and support services to LSSI.

INFORMATION TECHNOLOGY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,877,301	2,502,881	2,502,881	1,559,385	2,617,227	114,346
5130001 - Vacancy Factor	0	-43,802	-43,802	0	-46,014	-2,212
5140000 - Overtime	17,269	18,000	18,000	10,649	12,000	-6,000
5150300 - Class C Meals	104	0	0	48	0	0
5160000 - Compensated Annual Leave	119,168	0	0	112,934	0	0
5160010 - Compensated Ann Leave Payoff	11,281	0	0	16,562	0	0
5160020 - Compensated Admin Leave	33,740	0	0	30,280	0	0
5170000 - Compensated Sick Leave	64,880	0	0	80,335	0	0
5170010 - Compensated Sick Leave Payoff	523	0	0	419	0	0
5210000 - Fica Taxes	157,986	191,471	191,471	134,182	201,141	9,670
5220000 - Retirement Contributions	164,216	203,006	203,006	149,360	211,654	8,648
5230000 - Health Insurance	265,595	344,802	344,802	252,111	423,056	78,254
5231000 - Life Insurance	2,251	2,703	2,703	1,959	2,473	-230
5232000 - Dental Insurance	6,798	9,763	9,763	7,534	10,743	980
5233000 - Lt Disability Insurance	3,030	4,128	4,128	2,899	4,342	214
5233100 - St Disability Insurance	5,619	7,615	7,615	5,380	5,779	-1,836
5240000 - Workers' Compensation	5,673	6,513	6,513	4,672	6,569	56
Personal Services:	\$2,735,434	\$3,247,080	\$3,247,080	\$2,368,709	\$3,448,970	\$201,890
Operating Expenses:						
5310000 - Professional Services	74,544	156,000	163,668	74,303	439,500	283,500
5310005 - Prof Services-Source 2	49,832	0	0	3,000	0	0
5340000 - Other Contractual Services	35,900	36,000	48,880	44,436	404,350	368,350
5400000 - Travel And Per Diem	4,641	4,800	4,800	2,251	6,500	1,700
5410000 - Communications	380,002	423,525	423,525	335,640	455,147	31,622
5420000 - Freight & Postage Services	518	420	420	139	450	30
5450000 - Insurance	18,882	16,069	16,069	16,069	13,060	-3,009
5450502 - Insurance Claims - Prop & Casualty	7,675	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	1,364,819	1,478,235	1,478,235	1,030,722	1,684,417	206,182
5462000 - Rep & Maint-automotive	1,159	2,000	2,000	233	2,000	0
5490501 - OH-Workers' Compensation	6,648	7,189	7,189	7,189	7,624	435
5490502 - OH-Property & Liability Insurance	1,457	1,405	1,405	1,405	1,676	271
5490503 - OH-Dental Insurance	1,620	2,635	2,635	2,635	3,600	965
5490504 - OH-Health Insurance	8,484	9,940	9,940	9,940	10,875	935
5490505 - OH-Life/AD&D, STD, LTD	2,076	1,778	1,778	1,778	3,176	1,398
5511000 - Office Supplies	1,444	1,200	1,200	1,120	1,600	400
5512000 - Office Equipment	37,298	32,142	32,142	24,384	20,600	-11,542
5520000 - Operating Supplies	45,456	47,100	47,100	14,104	48,300	1,200
5520010 - Computer Software	196,383	32,200	32,200	9,720	5,421	-26,779
5520020 - Computer Hardware, Non-Capital	135,872	119,300	119,300	38,047	232,637	113,337
5520021 - Computer Hardware, Operating	31,919	15,500	15,500	22,284	40,000	24,500
5521000 - Gas & Oil	3,931	3,918	3,918	2,106	4,000	82
5540000 - Books,pubs,subs & Memberships	7,280	4,048	4,048	6,713	3,249	-799
5541000 - Registration Fees	1,390	2,000	2,000	1,697	3,000	1,000
5550000 - Training	32,394	69,178	69,178	38,219	60,000	-9,178
Operating Expenses:	\$2,451,622	\$2,466,582	\$2,487,130	\$1,688,135	\$3,451,182	\$984,600
Capital Outlay:						
5640000 - Machinery & Equipment	15,318	37,400	26,636	15,399	14,000	-23,400

INFORMATION TECHNOLOGY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640020 - Computer Hardware, Capital	481,582	804,400	702,109	267,416	784,593	-19,807
5680010 - Computer Software, Capital	219,025	1,040,000	1,166,911	73,034	398,774	-641,226
Capital Outlay:	\$715,925	\$1,881,800	\$1,895,656	\$355,848	\$1,197,367	-\$684,433
TOTAL EXPENDITURES:	\$5,902,981	\$7,595,462	\$7,629,866	\$4,412,692	\$8,097,519	\$502,057

DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER

TRENDS & ISSUES

The Office of the Comptroller is responsible for financial reports, vendor and payroll disbursements, accounts receivable, banking, investments, fixed assets, tax collection, and audits. This office directly support the BOCC Strategic Plan. The Office of the Comptroller supports 22.2 FTEs which remains unchanged from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services decreased due to adjustments to Health and Dental Plan selections during Open Enrollments.**
- **Operating Expenses increased due to adjustments to Overhead rates associated with the Internal Service Funds.**

REVENUES

This office is supported by the General Fund. There are no revenues associated with this office.

OFFICE OF THE COMPTROLLER

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	735,055	1,070,758	919,971	701,729	1,100,972	30,214
5120001 - Source 2 Factor	0	54,830	14,211	0	0	-54,830
5122000 - Car Allowance	339	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,074	-16,074	0	-19,265	-3,191
5140000 - Overtime	99	0	0	7	0	0
5160000 - Compensated Annual Leave	33,076	0	0	25,650	0	0
5160010 - Compensated Ann Leave Payoff	14,669	0	0	1,292	0	0
5160020 - Compensated Admin Leave	11,311	0	0	10,818	0	0
5170000 - Compensated Sick Leave	21,017	0	0	19,652	0	0
5210000 - Fica Taxes	60,114	70,260	70,260	56,134	84,221	13,961
5220000 - Retirement Contributions	80,241	86,722	86,722	72,276	100,608	13,886
5230000 - Health Insurance	122,654	160,619	160,619	106,553	209,424	48,805
5231000 - Life Insurance	901	992	992	782	1,037	45
5232000 - Dental Insurance	3,578	4,804	4,804	3,598	6,293	1,489
5233000 - Lt Disability Insurance	1,165	1,516	1,516	1,151	1,814	298
5233100 - St Disability Insurance	2,173	2,786	2,786	2,138	2,423	-363
5240000 - Workers' Compensation	2,155	2,388	2,388	1,969	2,752	364
Personal Services:	\$1,088,548	\$1,439,601	\$1,248,195	\$1,003,750	\$1,490,279	\$50,678
Operating Expenses:						
5310005 - Prof Services-Source 2	150,232	0	191,406	137,900	0	0
5340000 - Other Contractual Services	38,679	47,264	50,524	34,561	48,200	936
5400000 - Travel And Per Diem	118	1,000	1,000	154	600	-400
5410000 - Communications	49	0	0	58	0	0
5420000 - Freight & Postage Services	5,478	5,500	5,500	4,572	6,000	500
5440000 - Rentals And Leases	3,981	3,700	3,700	2,466	3,700	0
5450000 - Insurance	12,209	9,767	9,767	9,767	8,433	-1,334
5460000 - Repair & Maintenance Svcs	-108	415	15,600	15,619	510	95
5462000 - Rep & Maint-automotive	24	400	400	70	600	200
5470000 - Printing And Binding	1,834	1,950	1,950	2,749	4,240	2,290
5490000 - Oth Current Chgs & Obligations	836	725	725	0	725	0
5490501 - OH-Workers' Compensation	3,876	3,195	3,195	3,195	4,374	1,179
5490502 - OH-Property & Liability Insurance	943	674	674	674	1,083	409
5490503 - OH-Dental Insurance	972	1,203	1,203	1,203	2,063	860
5490504 - OH-Health Insurance	5,088	4,535	4,535	4,535	6,239	1,704
5490505 - OH-Life/AD&D, STD, LTD	1,212	790	790	790	1,776	986
5511000 - Office Supplies	9,540	8,245	8,245	5,319	8,000	-245
5520000 - Operating Supplies	2,818	2,700	10,695	10,162	2,700	0
5521000 - Gas & Oil	177	452	452	34	200	-252
5540000 - Books,pubs,subs & Memberships	2,579	2,397	2,397	1,077	2,387	-10
5541000 - Registration Fees	1,040	1,850	1,850	1,083	2,800	950
Operating Expenses:	\$241,577	\$96,762	\$314,608	\$235,988	\$104,630	\$7,868
Capital Outlay:						
5640000 - Machinery & Equipment	0	2,397	2,397	2,397	0	-2,397
Capital Outlay:	\$0	\$2,397	\$2,397	\$2,397	\$0	-\$2,397
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	20,576	20,576	0	0

OFFICE OF THE COMPTROLLER

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Grants and Aids:	\$0	\$0	\$20,576	\$20,576	\$0	\$0
TOTAL EXPENDITURES:	\$1,330,124	\$1,538,760	\$1,585,776	\$1,262,711	\$1,594,909	\$56,149

DEPARTMENT SUMMARY – OMB AND SPECIAL ASSESSMENTS

TRENDS & ISSUES

The Office of Management and Budget includes the offices of Budget, Contract Compliance and Special Assessments. Within all three offices the funding requests supports 14.15 FTEs, an increase of 1.02 FTEs as a result of the re-allocation of the Assistant County Manager and the addition of the Special Assessments Inspector.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to selections made during Open Enrollment for Health and Dental insurances.**
- **Operating Expenditures increased due to adjustments in Overhead costs.**

REVENUES

This department is funded by the General Fund. However, it also receives funding from the Municipal Service Taxing Units (MSTUs) and Municipal Service Benefits Units (MSBUs) for administrative support. Special Assessments also receives additional revenues from the Common Facilities Districts (CFDs) as well as Independent Special Districts to help offset the cost of services provided.

OFFICE OF MANAGEMENT AND BUDGET / SPECIAL ASSESSMENTS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	11	0	0	0	0	0
5120000 - Regular Salaries And Wages	570,313	747,576	702,706	537,819	819,888	72,312
5120001 - Source 2 Factor	0	12,273	11,904	0	0	-12,273
5130001 - Vacancy Factor	0	-12,486	-12,486	0	-14,348	-1,862
5140000 - Overtime	8	0	0	37	0	0
5160000 - Compensated Annual Leave	31,347	0	0	29,492	0	0
5160010 - Compensated Ann Leave Payoff	5,114	0	0	259	0	0
5160020 - Compensated Admin Leave	9,900	0	0	9,546	0	0
5170000 - Compensated Sick Leave	18,829	0	0	19,329	0	0
5170010 - Compensated Sick Leave Payoff	272	0	0	0	0	0
5210000 - Fica Taxes	46,547	54,582	54,582	43,136	62,722	8,140
5220000 - Retirement Contributions	61,943	72,923	72,923	60,461	79,625	6,702
5230000 - Health Insurance	99,179	104,428	104,428	97,258	158,656	54,228
5231000 - Life Insurance	697	773	773	663	772	-1
5232000 - Dental Insurance	2,410	2,918	2,918	2,692	4,056	1,138
5233000 - Lt Disability Insurance	896	1,175	1,175	968	1,354	179
5233100 - St Disability Insurance	1,675	2,158	2,158	1,798	1,801	-357
5240000 - Workers' Compensation	3,948	4,125	4,125	3,705	4,929	804
Personal Services:	\$853,091	\$990,445	\$945,206	\$807,163	\$1,119,455	\$129,010
Operating Expenses:						
5310000 - Professional Services	0	5,950	5,950	0	0	-5,950
5310005 - Prof Services-Source 2	43,159	0	45,239	24,309	0	0
5400000 - Travel And Per Diem	365	300	300	77	0	-300
5410000 - Communications	2,318	1,704	1,704	1,658	2,060	356
5420000 - Freight & Postage Services	471	2,100	2,100	297	2,050	-50
5440000 - Rentals And Leases	41	0	0	0	0	0
5450000 - Insurance	7,802	6,737	6,737	6,737	5,816	-921
5460000 - Repair & Maintenance Svcs	354	900	900	699	650	-250
5462000 - Rep & Maint-automotive	483	800	199	2,970	950	150
5470000 - Printing And Binding	0	100	100	40	50	-50
5490000 - Oth Current Chgs & Obligations	6,780	9,000	9,000	3,114	8,000	-1,000
5490501 - OH-Workers' Compensation	2,532	2,070	2,070	2,070	2,787	717
5490502 - OH-Property & Liability Insurance	603	456	456	456	747	291
5490503 - OH-Dental Insurance	588	779	779	779	1,317	538
5490504 - OH-Health Insurance	3,096	2,939	2,939	2,939	3,976	1,037
5490505 - OH-Life/AD&D, STD, LTD	780	511	511	511	1,132	621
5511000 - Office Supplies	3,138	3,000	2,601	2,123	3,556	556
5520000 - Operating Supplies	203	150	150	1,000	617	467
5521000 - Gas & Oil	8,486	3,725	3,725	5,270	7,625	3,900
5540000 - Books,pubs,subs & Memberships	420	525	525	430	525	0
5541000 - Registration Fees	212	1,000	1,000	70	760	-240
5550000 - Training	0	1,500	1,500	0	2,000	500
Operating Expenses:	\$81,831	\$44,246	\$88,485	\$55,548	\$44,618	\$372
Capital Outlay:						
5640100 - Vehicles	0	44,345	45,345	0	0	-44,345
Capital Outlay:	\$0	\$44,345	\$45,345	\$0	\$0	-\$44,345

OFFICE OF MANAGEMENT AND BUDGET / SPECIAL ASSESSMENTS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
TOTAL EXPENDITURES:	\$934,922	\$1,079,036	\$1,079,036	\$862,711	\$1,164,073	\$85,037

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office is to procure high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards. Personal Services supports 12.2 FTEs which is an increase of 1 FTE from the FY15 Adopted Budget due to this office requesting a new Procurement Analyst III position for FY16.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased slightly due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures increased slightly due to a reduction to Property and Liability Insurances which were offset by increases to Overhead Costs as a result of Open Enrollment.**

REVENUES

This office is supported by the General Fund.

PROCUREMENT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	538,169	627,656	627,656	448,016	700,426	72,770
5130001 - Vacancy Factor	0	-10,984	-10,984	0	-12,257	-1,273
5140000 - Overtime	7	0	0	0	0	0
5160000 - Compensated Annual Leave	32,801	0	0	29,276	0	0
5160010 - Compensated Ann Leave Payoff	9,242	0	0	1,923	0	0
5160020 - Compensated Admin Leave	6,295	0	0	5,825	0	0
5170000 - Compensated Sick Leave	13,095	0	0	21,291	0	0
5170010 - Compensated Sick Leave Payoff	77	0	0	0	0	0
5210000 - Fica Taxes	44,915	48,018	48,018	37,110	53,585	5,567
5220000 - Retirement Contributions	45,795	50,131	50,131	40,553	54,972	4,841
5230000 - Health Insurance	77,099	77,149	77,149	64,583	109,612	32,463
5231000 - Life Insurance	625	680	680	562	659	-21
5232000 - Dental Insurance	2,345	3,224	3,224	2,523	3,152	-72
5233000 - Lt Disability Insurance	775	1,035	1,035	818	1,157	122
5233100 - St Disability Insurance	1,449	1,898	1,898	1,518	1,541	-357
5240000 - Workers' Compensation	3,936	4,059	4,059	3,384	4,197	138
Personal Services:	\$776,625	\$802,866	\$802,866	\$657,382	\$917,044	\$114,178
Operating Expenses:						
5310005 - Prof Services-Source 2	1,500	0	0	1,500	0	0
5400000 - Travel And Per Diem	120	1,500	1,500	257	2,500	1,000
5420000 - Freight & Postage Services	1,874	2,500	2,500	1,290	2,500	0
5440000 - Rentals And Leases	4,441	6,500	6,500	4,730	6,000	-500
5450000 - Insurance	6,226	5,553	5,553	5,553	4,221	-1,332
5470000 - Printing And Binding	1,963	1,800	1,800	1,534	2,000	200
5490000 - Oth Current Chgs & Obligations	7,958	5,000	5,000	5,525	5,000	0
5490501 - OH-Workers' Compensation	2,148	2,083	2,083	2,083	2,403	320
5490502 - OH-Property & Liability Insurance	481	383	383	383	542	159
5490503 - OH-Dental Insurance	540	785	785	785	1,135	350
5490504 - OH-Health Insurance	2,820	2,957	2,957	2,957	3,428	471
5490505 - OH-Life/AD&D, STD, LTD	672	516	516	516	976	460
5511000 - Office Supplies	3,823	3,500	3,500	3,888	4,000	500
5512000 - Office Equipment	1,566	3,900	3,900	2,629	1,000	-2,900
5520000 - Operating Supplies	2,589	2,500	2,500	1,678	8,000	5,500
5520010 - Computer Software	302	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	1,512	2,700	2,700	2,883	2,870	170
5541000 - Registration Fees	339	2,500	2,500	820	2,500	0
5550000 - Training	2,749	3,500	3,500	2,699	5,000	1,500
Operating Expenses:	\$43,624	\$48,177	\$48,177	\$41,711	\$54,075	\$5,898
TOTAL EXPENDITURES:	\$820,248	\$851,043	\$851,043	\$699,093	\$971,119	\$120,076

DEPARTMENT SUMMARY – PUBLIC INFORMATION OFFICE

TRENDS & ISSUES

The Public Information Office ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. The Public Information Office supports 4 FTEs which remains unchanged from FY15 Adopted Budget.

There are no changes between the Recommended and Tentative Budget.

REVENUES

This office is supported by the General Fund.

PUBLIC INFORMATION OFFICE

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	201,152	242,757	242,757	194,624	252,717	9,960
5130001 - Vacancy Factor	0	-4,249	-4,249	0	-4,422	-173
5160000 - Compensated Annual Leave	9,071	0	0	6,001	0	0
5160010 - Compensated Ann Leave Payoff	6,156	0	0	0	0	0
5160020 - Compensated Admin Leave	5,060	0	0	4,122	0	0
5170000 - Compensated Sick Leave	1,773	0	0	3,726	0	0
5170010 - Compensated Sick Leave Payoff	3,174	0	0	0	0	0
5210000 - Fica Taxes	16,444	18,571	18,571	15,143	19,334	763
5220000 - Retirement Contributions	15,794	17,891	17,891	15,321	18,347	456
5230000 - Health Insurance	33,409	44,175	44,175	37,737	47,058	2,883
5231000 - Life Insurance	239	262	262	239	238	-24
5232000 - Dental Insurance	805	1,152	1,152	980	1,160	8
5233000 - Lt Disability Insurance	319	400	400	344	417	17
5233100 - St Disability Insurance	589	740	740	635	555	-185
5240000 - Workers' Compensation	584	631	631	542	632	1
5250000 - Unemployment Compensation	2,378	0	0	0	0	0
Personal Services:	\$296,948	\$322,330	\$322,330	\$279,414	\$336,036	\$13,706
Operating Expenses:						
5310000 - Professional Services	3,500	0	0	0	0	0
5400000 - Travel And Per Diem	91	1,350	1,350	169	1,350	0
5410000 - Communications	1,176	1,300	1,300	1,321	1,300	0
5420000 - Freight & Postage Services	303	325	325	305	325	0
5450000 - Insurance	1,337	1,073	1,073	1,073	1,206	133
5462000 - Rep & Maint-automotive	0	600	600	0	600	0
5470000 - Printing And Binding	3,400	8,000	8,000	157	6,454	-1,546
5480000 - Promotional Activities	5,403	4,500	4,500	3,952	4,000	-500
5490000 - Oth Current Chgs & Obligations	12,866	10,000	10,000	5,298	9,000	-1,000
5490008 - Oth Curr Chgs. Special Event	3,490	5,000	5,000	7,585	10,000	5,000
5490501 - OH-Workers' Compensation	768	744	744	744	788	44
5490502 - OH-Property & Liability Insurance	109	74	74	74	155	81
5490503 - OH-Dental Insurance	192	280	280	280	372	92
5490504 - OH-Health Insurance	1,008	1,056	1,056	1,056	1,124	68
5490505 - OH-Life/AD&D, STD, LTD	240	184	184	184	320	136
5511000 - Office Supplies	1,046	1,300	1,300	967	1,300	0
5512000 - Office Equipment	944	1,600	1,600	291	0	-1,600
5520000 - Operating Supplies	1,098	1,000	1,000	2,489	2,000	1,000
5520010 - Computer Software	1,704	0	0	0	1,000	1,000
5520020 - Computer Hardware, Non-Capital	249	0	0	0	0	0
5520021 - Computer Hardware, Operating	480	0	0	0	0	0
5521000 - Gas & Oil	200	592	592	90	592	0
5522500 - Food	1,206	1,000	1,000	624	1,000	0
5540000 - Books,pubs,subs & Memberships	190	200	200	3,620	3,600	3,400
5550000 - Training	95	800	800	119	800	0
Operating Expenses:	\$41,095	\$40,978	\$40,978	\$30,397	\$47,286	\$6,308
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	0	0	1,244	0	0
5644000 - Office Equipment Capital	3,200	0	0	0	0	0

PUBLIC INFORMATION OFFICE

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5680010 - Computer Software, Capital	0	2,200	2,200	0	0	-2,200
Capital Outlay:	\$3,200	\$2,200	\$2,200	\$1,244	\$0	-\$2,200
TOTAL EXPENDITURES:	\$341,243	\$365,508	\$365,508	\$311,055	\$383,322	\$17,814

DEPARTMENT SUMMARY - PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including Facilities Management, Construction Management, Mowing and Small Engine Repair. Building Maintenance, part of Facilities Management, covers the expenditures needed to provide general repair, maintenance and cleaning services for all County buildings. The Mowing Unit was established to centralize contract management for mowing. The Small Engine Repair office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The Construction Management office provides coordination and administration of architectural, engineering and construction management for architectural projects.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to adjustments to Salaries & Wages for position reclassifications as well as Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased as a result of re-budget requests for maintenance projects at the Correctional Facility and adjustments to Overhead rates.**

REVENUES

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

PUBLIC WORKS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,297,372	2,766,715	2,673,111	2,049,673	2,911,560	144,845
5120001 - Source 2 Factor	0	27,961	20,847	0	0	-27,961
5130001 - Vacancy Factor	0	-47,060	-47,060	0	-51,822	-4,762
5140000 - Overtime	58,400	43,350	43,350	51,592	50,000	6,650
5150300 - Class C Meals	0	0	0	6	0	0
5160000 - Compensated Annual Leave	147,585	0	0	123,313	0	0
5160010 - Compensated Ann Leave Payoff	3,410	0	0	4,503	0	0
5160020 - Compensated Admin Leave	11,540	0	0	11,577	0	0
5170000 - Compensated Sick Leave	88,175	0	0	72,578	0	0
5170010 - Compensated Sick Leave Payoff	17	0	0	1,563	0	0
5210000 - Fica Taxes	191,635	209,025	204,001	169,541	226,569	17,544
5220000 - Retirement Contributions	205,239	221,229	216,388	187,782	238,223	16,994
5230000 - Health Insurance	451,037	524,784	512,543	412,615	625,889	101,105
5231000 - Life Insurance	2,797	2,907	2,837	2,476	2,791	-116
5232000 - Dental Insurance	12,167	15,883	15,307	13,140	17,626	1,743
5233000 - Lt Disability Insurance	3,810	4,432	4,324	3,660	4,878	446
5233100 - St Disability Insurance	7,089	8,152	7,952	6,800	6,517	-1,635
5240000 - Workers' Compensation	113,730	120,271	116,895	102,028	125,862	5,591
5250000 - Unemployment Compensation	275	0	0	0	0	0
Personal Services:	\$3,594,279	\$3,897,649	\$3,770,495	\$3,212,846	\$4,158,093	\$260,444
Operating Expenses:						
5310000 - Professional Services	91,948	116,000	156,740	102,357	183,000	67,000
5310005 - Prof Services-Source 2	119,202	0	127,154	102,396	0	0
5340000 - Other Contractual Services	1,995,050	2,357,898	2,555,007	1,975,191	3,036,638	678,740
5349999 - Oth Svcs - Contra	-60,285	-64,285	-64,285	-53,571	-64,285	0
5410000 - Communications	20,359	23,343	23,343	23,981	33,555	10,212
5420000 - Freight & Postage Services	402	325	325	132	225	-100
5430000 - Utility Services	2,936,035	3,127,325	3,127,325	2,445,507	3,264,425	137,100
5440000 - Rentals And Leases	5,289	2,700	2,700	3,237	9,400	6,700
5450000 - Insurance	141,970	135,156	135,156	135,156	82,346	-52,810
5450502 - Insurance Claims - Prop & Casualty	89,297	296	296	296	0	-296
5460000 - Repair & Maintenance Svcs	2,163,645	3,139,410	3,022,281	1,642,473	3,846,430	707,020
5460008 - R&M Parking re-paving	0	0	0	0	112,900	112,900
5462000 - Rep & Maint-automotive	42,286	43,190	43,190	28,958	42,740	-450
5470000 - Printing And Binding	0	50	50	0	50	0
5490000 - Oth Current Chgs & Obligations	37	0	0	118	0	0
5490090 - Property Taxes	0	5,500	5,500	0	5,500	0
5490300 - Claims	0	0	0	44,853	0	0
5490501 - OH-Workers' Compensation	11,256	10,696	10,696	10,696	12,511	1,815
5490502 - OH-Property & Liability Insurance	10,961	9,335	9,335	9,335	10,571	1,236
5490503 - OH-Dental Insurance	2,748	3,954	3,954	3,954	5,905	1,951
5490504 - OH-Health Insurance	14,472	14,916	14,916	14,916	17,843	2,927
5490505 - OH-Life/AD&D, STD, LTD	3,480	2,600	2,600	2,600	5,160	2,560
5493000 - Other Charges Late Pay Fees	281	0	0	0	0	0
5511000 - Office Supplies	9,386	10,220	10,220	8,107	10,150	-70
5512000 - Office Equipment	201	0	0	0	0	0
5520000 - Operating Supplies	25,221	35,456	35,456	30,950	41,300	5,844
5520010 - Computer Software	0	0	0	325	0	0

PUBLIC WORKS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capital	0	0	0	520	0	0
5520021 - Computer Hardware, Operating	0	0	0	312	0	0
5521000 - Gas & Oil	159,562	167,920	165,229	107,336	171,182	3,262
5522000 - Chemicals	25	0	0	0	0	0
5524000 - Oper Supp-miscellaneous	0	250	250	0	0	-250
5524500 - Cleaning Supplies	6,378	5,050	5,050	3,535	7,000	1,950
5525000 - Tools	2,855	3,350	3,350	5,258	6,975	3,625
5528000 - Medicine	525	425	425	211	375	-50
5540000 - Books,pubs,subs & Memberships	3,574	4,500	4,500	4,261	7,920	3,420
5541000 - Registration Fees	697	0	0	185	5,000	5,000
5550000 - Training	0	0	0	0	500	500
Operating Expenses:	\$7,796,859	\$9,155,580	\$9,400,763	\$6,653,583	\$10,855,316	\$1,699,736
Capital Outlay:						
5620000 - Buildings	139,648	0	0	0	0	0
5640000 - Machinery & Equipment	9,079	9,000	9,533	9,533	60,000	51,000
5640020 - Computer Hardware, Capital	0	0	6,425	1,444	0	0
5640100 - Vehicles	0	129,000	134,031	0	0	-129,000
5646000 - Other Equipment	0	3,000	11,290	0	0	-3,000
Capital Outlay:	\$148,727	\$141,000	\$161,279	\$10,977	\$60,000	-\$81,000
TOTAL EXPENDITURES:	\$11,539,865	\$13,194,229	\$13,332,537	\$9,877,406	\$15,073,409	\$1,879,180

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101) and Small Business Incentives (5104). New to this fund is Economic Incentives (5105) which will replace QTI and Other Incentives (5102). This Department supports 5.30 FTEs which is a decrease of 2 FTEs compared to the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures decreased due to adjustments to the Overhead rates, a reduction in Property and Liability Insurances, and an accounting adjustment which re-appropriated funds for the STEM program (\$390,000) to Grants and Aids.**

REVENUES

The Osceola County Strategic Initiatives Department is supported by General Fund. The Balance Forward reflected for this department is from monies that have been carried forward from prior fiscal year (FY15) related to the Economic Incentives Program.

STRATEGIC INITIATIVE

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	229,140	401,756	401,756	209,905	322,572	-79,184
5130000 - Other Salaries & Wages	0	0	0	11,605	0	0
5130001 - Vacancy Factor	0	-7,030	-7,030	0	-5,644	1,386
5160000 - Compensated Annual Leave	13,738	0	0	9,378	0	0
5160010 - Compensated Ann Leave Payoff	2,592	0	0	9,210	0	0
5160020 - Compensated Admin Leave	2,698	0	0	1,549	0	0
5170000 - Compensated Sick Leave	4,976	0	0	4,166	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,151	0	0
5210000 - Fica Taxes	17,757	30,735	30,735	17,368	24,676	-6,059
5220000 - Retirement Contributions	19,630	40,240	40,240	26,903	33,818	-6,422
5230000 - Health Insurance	24,558	56,689	56,689	27,506	51,566	-5,123
5231000 - Life Insurance	274	435	435	232	303	-132
5232000 - Dental Insurance	770	1,565	1,565	873	1,154	-411
5233000 - Lt Disability Insurance	343	663	663	340	531	-132
5233100 - St Disability Insurance	670	1,197	1,197	645	709	-488
5240000 - Workers' Compensation	659	1,045	1,045	615	808	-237
Personal Services:	\$317,806	\$527,295	\$527,295	\$321,446	\$430,493	-\$96,802
Operating Expenses:						
5310000 - Professional Services	505,619	608,200	789,051	182,763	259,000	-349,200
5310005 - Prof Services-Source 2	1,631	0	0	0	0	0
5313000 - Legal & Engineering Svcs	208,428	0	26,512	8,659	0	0
5340000 - Other Contractual Services	418,317	458,766	458,965	426,059	463,126	4,360
5400000 - Travel And Per Diem	13,604	25,000	25,000	4,836	25,000	0
5400005 - Travel and Per Diem- Specialty	1,380	0	0	0	0	0
5410000 - Communications	779	672	672	578	1,472	800
5420000 - Freight & Postage Services	29	1,500	1,500	379	1,500	0
5440000 - Rentals And Leases	0	0	0	0	3,500	3,500
5440001 - Rentals and Leases-Mkting	300	0	0	0	0	0
5450000 - Insurance	4,035	3,667	3,667	3,667	2,263	-1,404
5460000 - Repair & Maintenance Svcs	841	1,350	1,350	47	0	-1,350
5462000 - Rep & Maint-automotive	22	500	500	317	500	0
5470000 - Printing And Binding	669	3,500	3,500	1,231	3,500	0
5480000 - Promotional Activities	11,867	20,000	20,000	9,877	50,000	30,000
5486000 - Promotional-Public Relat Prog	12,500	30,000	30,000	10,000	0	-30,000
5488000 - Promotional-ads/media Buys	2,500	3,000	3,000	0	3,000	0
5490000 - Oth Current Chgs & Obligations	1,211,468	2,623,450	1,883,683	684,306	978,990	-1,644,460
5490501 - OH-Workers' Compensation	996	916	916	916	1,043	127
5490502 - OH-Property & Liability Insurance	312	214	214	214	290	76
5490503 - OH-Dental Insurance	264	346	346	346	492	146
5490504 - OH-Health Insurance	1,308	1,300	1,300	1,300	1,489	189
5490505 - OH-Life/AD&D, STD, LTD	312	227	227	227	424	197
5511000 - Office Supplies	801	2,500	2,500	516	2,500	0
5520000 - Operating Supplies	1,250	1,500	1,500	901	2,000	500
5520010 - Computer Software	399	0	0	0	0	0
5521000 - Gas & Oil	572	1,045	1,045	393	1,200	155
5540000 - Books,pubs,subs & Memberships	8,476	36,260	36,260	30,300	37,360	1,100
5541000 - Registration Fees	3,811	11,000	11,000	2,008	11,000	0
5550000 - Training	0	3,000	3,000	49	3,000	0

STRATEGIC INITIATIVE

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:	\$2,412,489	\$3,837,913	\$3,305,708	\$1,369,889	\$1,852,649	-\$1,985,264
Grants and Aids:						
5820000 - Aids To Private Organization	300,000	0	300,000	288,361	690,000	690,000
Grants and Aids:	\$300,000	\$0	\$300,000	\$288,361	\$690,000	\$690,000
TOTAL EXPENDITURES:	\$3,030,295	\$4,365,208	\$4,133,003	\$1,979,696	\$2,973,142	-\$1,392,066

9819 - OTHER GOVERNMENT SUPPORT SVCS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted :	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative - FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	191,813	1,067,000	1,067,000	329,316	1,051,500	-15,500
5320000 - Accounting & Auditing Svcs	289,786	281,131	281,131	274,331	282,131	1,000
5340000 - Other Contractual Services	59,213	52,898	52,898	91,218	162,900	110,002
5410000 - Communications	42	0	0	0	0	0
5420000 - Freight & Postage Services	206	0	0	26	0	0
5440000 - Rentals And Leases	2,815	40,608	40,608	3,014	4,384	-36,224
5460000 - Repair & Maintenance Svcs	0	0	0	55,345	0	0
5462000 - Rep & Maint-automotive	18,080	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	1,811,071	2,761,072	2,761,072	1,858,270	2,161,928	-599,144
5490001 - Other- Adm Costs CST	37,123	34,000	34,000	25,062	36,200	2,200
5490090 - Property Taxes	0	5,500	5,500	0	4,950	-550
5490500 - Reimbursement Of Py Revenue	3,119	0	0	0	0	0
5520000 - Operating Supplies	1,238	0	0	403	0	0
Operating Expenses:	\$2,414,507	\$4,242,209	\$4,242,209	\$2,636,985	\$3,703,993	-\$538,216
Capital Outlay:						
5610000 - Land	0	110,000	110,000	0	0	-110,000
Capital Outlay:	\$0	\$110,000	\$110,000	\$0	\$0	-\$110,000
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	100,000	100,000	0	0	-100,000
5820000 - Aids To Private Organization	135,328	250,000	464,519	313,247	279,250	29,250
5821000 - Aids Private Organization-cap	75,000	0	0	0	0	0
Grants and Aids:	\$210,328	\$350,000	\$564,519	\$313,247	\$279,250	-\$70,750
Transfers Out:						
5910010 - Transfers Out to DAT	894,532	2,329,877	2,329,877	2,329,877	0	-2,329,877
5910102 - Tran Out-transportation Trust	2,332,352	271,523	271,523	271,523	4,363,483	4,091,960
5910107 - Tran Out Library Fund	0	569,173	569,173	569,173	0	-569,173
5910129 - Tran Out-Streetlights MSBU	0	0	16,045	16,045	0	0
5910130 - Tran Out-Court Tech Fund	0	0	0	0	227,502	227,502
5910134 - Tran Out - Fire	2,185,694	2,022,920	2,022,920	2,002,795	3,378,825	1,355,905
5910137 - Tran Out HOME Fund	0	0	0	0	162,000	162,000
5910149 - Tran Out E192	44,125	60,770	58,827	58,827	127,034	66,264
5910150 - Tran Out W192	761,073	1,338,745	1,295,282	1,295,282	2,627,867	1,289,122
5910152 - Tran Out	0	0	12,835	12,835	0	0
5910154 - Tran Out-constitutional Gas Tx	605,000	0	0	0	1,514,185	1,514,185
5910158 - Tran Out-intergov Radio Commu	238,920	275,262	275,262	275,262	249,429	-25,833
5910211 - Tran Out Sales Tax Rev 2015A	0	0	0	0	2,876,079	2,876,079
5910236 - Tran Out Debt Svc	755,842	6,547,715	6,535,396	6,535,396	3,288,620	-3,259,095
5910237 - Transfer to Fund 237	4,146,982	4,208,207	4,172,971	4,172,971	4,208,207	0
5910315 - Tran Out-General Capital Outlay	251,292	4,306,800	4,306,800	4,306,800	0	-4,306,800
5910408 - Tran Out Fund 408	4,283,440	0	0	0	0	0
5910510 - Tran Out Fleet	0	11,250	11,250	11,250	31,682	20,432
Transfers Out:	\$16,499,252	\$21,942,242	\$21,878,161	\$21,858,036	\$23,054,913	\$1,112,671
Reserves - Operating:						
5990010 - Reserve For Cash	0	32,275,955	32,275,955	0	33,330,681	1,054,726
5990020 - Reserve For Contingency	0	6,059,504	6,715,886	0	6,059,504	0
Reserves - Operating:	\$0	\$38,335,459	\$38,991,841	\$0	\$39,390,185	\$1,054,726

9819 - OTHER GOVERNMENT SUPPORT SVCS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted :	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative - FY15 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	0	8,964,554	0	0	0
Reserves - Capital:	\$0	\$0	\$8,964,554	\$0	\$0	\$0
Reserves - Assigned:						
5990031 - Reserves Assigned	0	0	170,000	0	1,250,000	1,250,000
5990060 - Reserves Assigned	0	6,000	5,006,000	0	5,330,705	5,324,705
Reserves - Assigned:	\$0	\$6,000	\$5,176,000	\$0	\$6,580,705	\$6,574,705
Reserves - Restricted:						
5990070 - Reserves Restricted	0	69,510	69,510	0	69,510	0
Reserves - Restricted:	\$0	\$69,510	\$69,510	\$0	\$69,510	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	3,296,682	5,577,635	0	6,131,397	2,834,715
Reserves - Stability:	\$0	\$3,296,682	\$5,577,635	\$0	\$6,131,397	\$2,834,715
TOTAL EXPENDITURES:	\$19,124,087	\$68,352,102	\$85,574,429	\$24,808,269	\$79,209,953	\$10,857,851

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FUND 101 – DEBT SERVICE TDT RIDA BONDS 2012

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.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary revenue source for this Fund is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

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

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

FUND 101 - TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	343,049	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$343,049	\$343,049	\$0
Capital Outlay:						
5650000 - Construction In Progress	841	40,454	40,454	0	0	-40,454
Capital Outlay:	\$841	\$40,454	\$40,454	\$0	\$0	-\$40,454
Reserves - Restricted:						
5990070 - Reserves Restricted	0	8,228,853	9,064,897	0	8,268,509	39,656
Reserves - Restricted:	\$0	\$8,228,853	\$9,064,897	\$0	\$8,268,509	\$39,656
TOTAL EXPENDITURES:	\$343,890	\$8,612,356	\$9,448,400	\$343,049	\$8,611,558	-\$798

FUND 102 - TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation-related expenditures such as construction or maintenance of roads, bridges, stormwater, mass transit, and the purchase of right-of-way. New to FY16 is the budget for Bus Rapid Transit (BRT) function to capture expenses related to Lynx.

Personal Services supports 137.0 FTEs, an increase of 1.0 FTE from the FY15 Adopted Budget for an additional Traffic Management Center Operator.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment and the additional FTE requested in FY16.**
- **Operating Expenses primarily decreased due to revisions to the agreement with Lynx. However, a re-budget request has been included for flashing beacon replacements and adjustments were made to Overhead rates as a result of Open Enrollment.**
- **Transfers Out increased due to the revised Final Cost Allocation Plan.**

REVENUES

The Transportation Trust Fund is funded through the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), the Local Option Fuel Tax (6 cents per gallon), and, a new revenue stream for FY16, the Second Local Option Fuel Tax (5 cents per gallon). Estimates are based on the Department of Revenue. Fuel taxes are increasing as a result of the additional fuel tax. Due to spending trends and the Fund Balance, this Fund will receive \$4.3 million transfer from the General Fund to cover its expenditures and to allow for adequate reserves. Other sources of income are interest, miscellaneous revenues, engineering fees and Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Transfers In from General Fund decreased as a result of the decrease in Operating Expenses.**

102-TRANSPORTATION TRUST FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Other Taxes	\$ 9,032,185	\$ 14,278,775	\$ 14,278,775	\$ 0	\$ 5,246,590
Permits, Fees & Special Assessments	\$ 25,000	\$ 49,859	\$ 49,859	\$ 0	\$ 24,859
Intergovernmental Revenue	\$ 1,738,726	\$ 1,895,899	\$ 1,895,899	\$ 0	\$ 157,173
Charges For Services	\$ 25,500	\$ 25,500	\$ 25,500	\$ 0	\$ 0
Miscellaneous Revenues	\$ 27,359	\$ 22,314	\$ 22,314	\$ 0	\$(5,045)
Less 5% Statutory Reduction	\$(542,439)	\$(813,618)	\$(813,618)	\$ 0	\$(271,179)
Subtotal:	\$ 10,306,331	\$ 15,458,729	\$ 15,458,729	\$ 0	\$ 5,152,398
Transfers In	\$ 2,621,628	\$ 4,390,738	\$ 4,383,893	\$(6,845)	\$ 1,762,265
Fund Balance	\$ 4,353,099	\$ 4,137,106	\$ 4,137,106	\$ 0	\$(215,993)
REVENUES TOTAL:	\$ 17,281,058	\$ 23,986,573	\$ 23,979,728	\$(6,845)	\$ 6,698,670
EXPENDITURES:					
Personal Services	\$ 8,347,789	\$ 8,679,483	\$ 8,707,325	\$ 27,842	\$ 359,536
Operating Expenses	\$ 4,860,344	\$ 12,031,843	\$ 11,977,515	\$(54,328)	\$ 7,117,171
Capital Outlay	\$ 204,640	\$ 508,575	\$ 508,575	\$ 0	\$ 303,935
Subtotal:	\$ 13,412,773	\$ 21,219,901	\$ 21,193,415	\$(26,486)	\$ 7,780,642
Transfers Out	\$ 1,950,824	\$ 2,016,672	\$ 2,036,313	\$ 19,641	\$ 85,489
Reserves - Operating	\$ 1,917,461	\$ 750,000	\$ 750,000	\$ 0	\$(1,167,461)
EXPENDITURES TOTAL:	\$ 17,281,058	\$ 23,986,573	\$ 23,979,728	\$(6,845)	\$ 6,698,670

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

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	4,501,639	5,831,715	5,632,522	3,971,376	5,966,927	135,212
5120001 - Source 2 Factor	0	136,569	76,004	1,269	0	-136,569
5130001 - Vacancy Factor	0	-94,822	-94,822	0	-105,051	-10,229
5140000 - Overtime	30,444	36,898	36,898	33,520	36,376	-522
5150300 - Class C Meals	0	0	0	67	0	0
5160000 - Compensated Annual Leave	276,815	0	0	235,760	0	0
5160010 - Compensated Ann Leave Payoff	40,298	0	0	24,658	0	0
5160020 - Compensated Admin Leave	32,623	0	0	28,107	0	0
5170000 - Compensated Sick Leave	174,826	0	0	146,039	0	0
5170010 - Compensated Sick Leave Payoff	3,192	0	0	2,842	0	0
5170020 - Sick Bank Leave	0	0	0	533	0	0
5210000 - Fica Taxes	372,224	419,815	419,815	324,757	459,253	39,438
5220000 - Retirement Contributions	386,930	445,234	445,234	359,603	482,326	37,092
5230000 - Health Insurance	946,122	1,084,036	1,084,036	849,076	1,386,260	302,224
5231000 - Life Insurance	5,620	5,892	5,892	4,797	5,651	-241
5232000 - Dental Insurance	24,304	31,177	31,177	25,451	36,567	5,390
5233000 - Lt Disability Insurance	7,389	8,933	8,933	7,019	9,897	964
5233100 - St Disability Insurance	13,729	16,555	16,555	13,013	13,205	-3,350
5240000 - Workers' Compensation	367,454	425,787	425,787	353,126	415,914	-9,873
5250000 - Unemployment Compensation	250	0	0	732	0	0
Personal Services:	\$7,183,860	\$8,347,789	\$8,088,031	\$6,381,745	\$8,707,325	\$359,536
Operating Expenses:						
5310000 - Professional Services	130,494	529,500	616,974	213,269	639,500	110,000
5310005 - Prof Services-Source 2	502,788	0	259,758	293,383	0	0
5340000 - Other Contractual Services	211,862	837,640	837,640	172,761	732,908	-104,732
5340005 - LYNX	0	0	0	0	6,444,361	6,444,361
5400000 - Travel And Per Diem	2,470	1,460	1,460	2,299	2,300	840
5410000 - Communications	11,913	12,197	12,197	9,382	15,238	3,041
5420000 - Freight & Postage Services	3,392	3,510	3,510	1,487	2,660	-850
5430000 - Utility Services	379,486	456,067	456,067	334,913	515,087	59,020
5440000 - Rentals And Leases	19,537	19,776	19,776	9,474	20,916	1,140
5450000 - Insurance	71,542	56,377	56,377	56,377	61,261	4,884
5450502 - Insurance Claims - Prop & Casualty	77,011	58,362	58,362	58,362	77,707	19,345
5460000 - Repair & Maintenance Svcs	715,902	711,450	711,450	490,147	941,546	230,096
5462000 - Rep & Maint-automotive	641,617	562,078	562,078	460,987	684,719	122,641
5470000 - Printing And Binding	181	1,770	1,770	493	1,770	0
5490000 - Oth Current Chgs & Obligations	1,361	500	500	138	0	-500
5490500 - Reimbursement Of Py Revenue	-71	0	0	0	0	0
5490501 - OH-Workers' Compensation	25,068	21,483	21,483	21,483	26,987	5,504
5490502 - OH-Property & Liability Insurance	5,524	7,909	7,909	7,909	17,838	9,929
5490503 - OH-Dental Insurance	6,168	7,738	7,738	7,738	12,741	5,003
5490504 - OH-Health Insurance	31,632	28,907	28,907	28,907	38,498	9,591
5490505 - OH-Life/AD&D, STD, LTD	7,800	5,175	5,175	5,175	11,320	6,145
5493000 - Other Charges Late Pay Fees	30	0	0	0	0	0
5511000 - Office Supplies	9,161	8,120	8,120	8,185	8,770	650
5512000 - Office Equipment	1,961	0	0	50	1,000	1,000
5520000 - Operating Supplies	42,850	39,108	39,108	17,931	33,708	-5,400
5520010 - Computer Software	3,332	300	300	14,585	1,200	900

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capital	2,075	200	200	250	9,600	9,400
5520021 - Computer Hardware, Operating	345	0	0	0	0	0
5521000 - Gas & Oil	658,500	601,360	596,160	376,855	598,732	-2,628
5522000 - Chemicals	28,650	31,241	31,241	24,759	31,241	0
5524000 - Oper Supp-miscellaneous	12,594	10,170	10,170	14,304	10,170	0
5524500 - Cleaning Supplies	0	0	0	276	0	0
5525000 - Tools	21,135	18,988	18,988	13,111	23,138	4,150
5530000 - Road Materials & Supplies	850,527	812,728	812,728	616,228	989,439	176,711
5540000 - Books,pubs,subs & Memberships	2,372	2,405	2,405	2,339	3,470	1,065
5541000 - Registration Fees	8,435	11,100	11,100	5,989	13,880	2,780
5541003 - Registration Fee- BCC	0	0	0	9	0	0
5550000 - Training	301	2,725	2,725	1,250	5,810	3,085
Operating Expenses:	\$4,487,947	\$4,860,344	\$5,202,376	\$3,270,806	\$11,977,515	\$7,117,171
Capital Outlay:						
5640000 - Machinery & Equipment	55,214	81,200	81,200	68,726	96,100	14,900
5640020 - Computer Hardware, Capital	0	0	0	0	11,575	11,575
5640100 - Vehicles	0	94,000	99,200	0	388,700	294,700
5646000 - Other Equipment	6,740	0	0	0	0	0
5680010 - Computer Software, Capital	7,395	29,440	29,440	15,000	12,200	-17,240
Capital Outlay:	\$69,350	\$204,640	\$209,840	\$83,726	\$508,575	\$303,935
Transfers Out:						
5910001 - Tran Out-general Fund	1,479,399	1,909,974	1,909,974	1,909,974	1,935,250	25,276
5910154 - Tran Out-constitutional Gas Tx	55,000	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commun	18,888	18,050	18,050	18,050	18,065	15
5910510 - Tran Out Fleet	0	22,800	22,800	22,800	82,998	60,198
Transfers Out:	\$1,553,287	\$1,950,824	\$1,950,824	\$1,950,824	\$2,036,313	\$85,489
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,212,972	1,212,972	0	500,000	-712,972
5990020 - Reserve For Contingency	0	704,489	1,169,101	0	250,000	-454,489
Reserves - Operating:	\$0	\$1,917,461	\$2,382,073	\$0	\$750,000	-\$1,167,461
TOTAL EXPENDITURES:	\$13,294,444	\$17,281,058	\$17,833,144	\$11,687,100	\$23,979,728	\$6,698,670

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 Court Administration. For FY16, revenues will support approximately 14% of the required funding for the Drug Court program.

There were no changes between the Recommended and Tentative Budgets

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. FY16 total revenues are estimated to increase 22.91% from the FY15 Adopted Budget based on current year collection trends.

There were no changes between the Recommended and Tentative Budgets

103-DRUG ABUSE TREATMENT FUND SUMMARY

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

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

103 - DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	57,843	83,197	94,386	94,386	107,243	24,046
Transfers Out:	\$57,843	\$83,197	\$94,386	\$94,386	\$107,243	\$24,046
TOTAL EXPENDITURES:	\$57,843	\$83,197	\$94,386	\$94,386	\$107,243	\$24,046

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

The Tourist Development Tax Fund (Fund 104) 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 Budget include:

- **Personal Services decreased due to selections made during Open Enrollment for Health and Dental Insurance.**
- **Operating Expenses increased for the re-budget request from OHP to provide funding for Promotional Activities.**
- **Transfers Out increased based on the finalization of the Cost Allocation Plan and Intergovernmental Radio communication.**
- **Reserves were adjusted in accordance with the Budget 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. For FY16, it is estimated that TDT taxes will increase \$1,319,136, over the FY15 Adopted Budget based on current year's upward trend in collections. In addition, this Fund also generates Interest on the Fund's balance in interest bearing accounts and also carries a significant Balance Forward.

Changes between the Recommended and Tentative Budget include:

- **Statutory Reduction was adjusted to correct a system generated error.**
- **Fund Balance increased based on a re-budget request for OHP.**

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Other Taxes	\$ 26,597,691	\$ 27,916,827	\$ 27,916,827	\$ 0	\$ 1,319,136
Charges For Services	\$ 3,693,854	\$ 3,433,454	\$ 3,433,454	\$ 0	\$(260,400)
Miscellaneous Revenues	\$ 317,385	\$ 468,623	\$ 468,623	\$ 0	\$ 151,238
Less 5% Statutory Reduction	\$(1,530,428)	\$(1,609,695)	\$(1,590,945)	\$ 18,750	\$(60,517)
Subtotal:	\$ 29,078,502	\$ 30,209,209	\$ 30,227,959	\$ 18,750	\$ 1,149,457
Other Sources	\$ 120,000	\$ 120,000	\$ 120,000	\$ 0	\$ 0
Fund Balance	\$ 43,667,771	\$ 38,152,520	\$ 38,652,242	\$ 499,722	\$(5,015,529)
REVENUES TOTAL:	\$ 72,866,273	\$ 68,481,729	\$ 69,000,201	\$ 518,472	\$(3,866,072)
EXPENDITURES:					
Personal Services	\$ 2,311,919	\$ 2,529,197	\$ 2,523,810	\$(5,387)	\$ 211,891
Operating Expenses	\$ 17,829,049	\$ 19,958,700	\$ 20,466,667	\$ 507,967	\$ 2,637,618
Capital Outlay	\$ 7,250,604	\$ 529,550	\$ 529,550	\$ 0	\$(6,721,054)
Grants and Aids	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 27,391,572	\$ 23,017,447	\$ 23,520,027	\$ 502,580	\$(3,871,545)
Transfers Out	\$ 4,277,462	\$ 4,303,073	\$ 4,421,935	\$ 118,862	\$ 144,473
Reserves - Operating	\$ 6,354,610	\$ 6,228,027	\$ 7,049,620	\$ 821,593	\$ 695,010
Reserves - Capital	\$ 3,951,742	\$ 4,500,000	\$ 4,500,000	\$ 0	\$ 548,258
Reserves - Assigned	\$ 28,782,565	\$ 29,282,565	\$ 29,282,565	\$ 0	\$ 500,000
Reserves - Stability	\$ 2,108,322	\$ 1,150,617	\$ 226,054	\$(924,563)	\$(1,882,268)
EXPENDITURES TOTAL:	\$ 72,866,273	\$ 68,481,729	\$ 69,000,201	\$ 518,472	\$(3,866,072)

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

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,456,782	1,624,611	1,638,656	1,095,834	1,731,066	106,455
5120001 - Source 2 Factor	0	8,727	8,727	0	0	-8,727
5130000 - Other Salaries & Wages	105,664	0	0	73,529	19,847	19,847
5130001 - Vacancy Factor	0	-24,581	-24,581	0	-32,170	-7,589
5140000 - Overtime	95,008	63,240	63,240	131,458	87,580	24,340
5150300 - Class C Meals	151	0	0	0	0	0
5160000 - Compensated Annual Leave	131,999	0	0	47,151	0	0
5160010 - Compensated Ann Leave Payoff	115,094	0	0	12,640	0	0
5160020 - Compensated Admin Leave	37,671	0	0	8,230	0	0
5170000 - Compensated Sick Leave	66,449	0	0	18,915	0	0
5170010 - Compensated Sick Leave Payoff	33,472	0	0	3,418	0	0
5210000 - Fica Taxes	227,337	127,273	127,273	104,156	140,649	13,376
5220000 - Retirement Contributions	216,621	117,737	117,737	103,046	142,099	24,362
5230000 - Health Insurance	394,850	310,101	310,101	211,930	335,669	25,568
5231000 - Life Insurance	3,022	1,485	1,485	1,278	1,728	243
5232000 - Dental Insurance	12,270	9,394	9,394	7,871	10,824	1,430
5233000 - Lt Disability Insurance	4,101	2,270	2,270	1,925	3,019	749
5233100 - St Disability Insurance	7,595	4,219	4,219	3,562	4,027	-192
5240000 - Workers' Compensation	62,229	67,443	67,443	57,191	79,472	12,029
5250000 - Unemployment Compensation	4,870	0	0	7,980	0	0
Personal Services:	\$3,975,185	\$2,311,919	\$2,325,964	\$1,890,114	\$2,523,810	\$211,891
Operating Expenses:						
5310000 - Professional Services	4,650,913	562,056	593,288	474,397	457,201	-104,855
5310005 - Prof Services-Source 2	980,496	0	19,440	28,230	0	0
5312000 - Tax Collector Fees	405,827	398,965	398,965	299,721	418,752	19,787
5314000 - Medical Svcs	0	0	0	0	800	800
5340000 - Other Contractual Services	308,851	11,702,805	11,873,549	11,418,212	12,102,477	399,672
5400000 - Travel And Per Diem	28,987	24,500	24,500	16,096	50,400	25,900
5410000 - Communications	68,094	119,724	119,724	43,047	111,190	-8,534
5420000 - Freight & Postage Services	31,316	3,800	3,800	6,450	3,850	50
5430000 - Utility Services	361,355	448,158	448,158	330,440	450,558	2,400
5440000 - Rentals And Leases	321,300	50,000	50,000	30,232	72,020	22,020
5450000 - Insurance	513,993	441,084	441,084	441,084	229,793	-211,291
5460000 - Repair & Maintenance Svcs	937,636	1,263,425	1,755,100	1,100,030	2,590,175	1,326,750
5462000 - Rep & Maint-automotive	8,430	4,200	4,200	1,480	4,200	0
5470000 - Printing And Binding	20,746	6,400	6,400	4,503	6,850	450
5480000 - Promotional Activities	247,661	1,421,000	2,509,472	2,103,646	2,289,500	868,500
5488000 - Promotional-ads/media Buys	1,052	0	0	430	0	0
5490000 - Oth Current Chgs & Obligations	731,855	1,001,100	1,001,100	1,190,039	1,231,500	230,400
5490011 - Cash over/shorts	-2	0	0	1	0	0
5490500 - Reimbursement Of Py Revenue	1,790	0	0	2,500	0	0
5490501 - OH-Workers' Compensation	24,276	10,072	10,072	10,072	9,327	-745
5490502 - OH-Property & Liability Insurance	39,682	29,874	29,874	29,874	29,498	-376
5490503 - OH-Dental Insurance	3,612	2,390	2,390	2,390	4,418	2,028
5490504 - OH-Health Insurance	18,996	9,015	9,015	9,015	13,296	4,281
5490505 - OH-Life/AD&D, STD, LTD	4,512	1,617	1,617	1,617	8,332	6,715
5493000 - Other Charges Late Pay Fees	2,572	0	0	41	0	0
5511000 - Office Supplies	17,919	3,500	4,500	7,134	6,550	3,050

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	0	29,000	29,000	1,124	8,200	-20,800
5520000 - Operating Supplies	213,051	153,650	153,650	156,918	192,089	38,439
5520010 - Computer Software	4,002	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	5,384	15,200	15,200	0	0	-15,200
5520021 - Computer Hardware, Operating	0	0	0	0	2,794	2,794
5521000 - Gas & Oil	36,780	39,314	39,314	21,779	31,657	-7,657
5522000 - Chemicals	103,752	76,300	76,300	104,327	113,500	37,200
5525000 - Tools	0	0	0	250	7,400	7,400
5527001 - Golf Tournament Oper Supply	0	0	0	2,835	0	0
5540000 - Books,pubs,subs & Memberships	57,670	8,250	8,250	11,124	11,465	3,215
5541000 - Registration Fees	50,216	1,550	1,550	675	0	-1,550
5550000 - Training	0	2,100	2,100	0	8,875	6,775
5551000 - Tuition Reimbursement	128	0	0	0	0	0
Operating Expenses:	\$10,202,853	\$17,829,049	\$19,631,612	\$17,849,715	\$20,466,667	\$2,637,618
Capital Outlay:						
5600000 - Capital Outlay	0	1,932,971	0	0	0	-1,932,971
5620000 - Buildings	0	5,500	5,500	4,950	0	-5,500
5630000 - Improv Other Than Bldgs	67,940	91,800	122,914	49,966	10,000	-81,800
5640000 - Machinery & Equipment	193,774	274,045	297,822	179,344	437,650	163,605
5640020 - Computer Hardware, Capital	0	3,500	3,500	0	0	-3,500
5640100 - Vehicles	0	0	0	0	24,870	24,870
5642000 - Communications Equipment	0	0	0	0	20,000	20,000
5646000 - Other Equipment	0	29,500	29,500	0	6,080	-23,420
5650000 - Construction In Progress	2,064,796	4,913,288	8,236,886	2,671,952	30,950	-4,882,338
Capital Outlay:	\$2,326,510	\$7,250,604	\$8,696,122	\$2,906,212	\$529,550	-\$6,721,054
Grants and Aids:						
5820000 - Aids To Private Organization	1,140,086	0	0	0	0	0
5821000 - Aids Private Organization-cap	23,238	0	0	0	0	0
Grants and Aids:	\$1,163,324	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	1,297,852	1,590,332	1,590,332	1,590,332	1,434,496	-155,836
5910158 - Tran Out-intergov Radio Commun	14,201	15,264	15,264	15,264	17,532	2,268
5910240 - Tran Out-TDT Revenue Refunding a	2,660,349	2,671,866	2,664,288	2,664,288	2,969,907	298,041
Transfers Out:	\$3,972,402	\$4,277,462	\$4,269,884	\$4,269,884	\$4,421,935	\$144,473
Reserves - Operating:						
5990010 - Reserve For Cash	0	4,381,007	4,381,007	0	4,255,424	-125,583
5990020 - Reserve For Contingency	0	1,973,603	1,972,603	0	2,794,196	820,593
Reserves - Operating:	\$0	\$6,354,610	\$6,353,610	\$0	\$7,049,620	\$695,010
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	3,951,742	2,099,971	0	4,500,000	548,258
Reserves - Capital:	\$0	\$3,951,742	\$2,099,971	\$0	\$4,500,000	\$548,258
Reserves - Assigned:						
5990060 - Reserves Assigned	0	28,782,565	28,782,565	0	29,282,565	500,000
Reserves - Assigned:	\$0	\$28,782,565	\$28,782,565	\$0	\$29,282,565	\$500,000

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,108,322	810,502	0	226,054	-1,882,268
Reserves - Stability:	\$0	\$2,108,322	\$810,502	\$0	\$226,054	-\$1,882,268
TOTAL EXPENDITURES:	\$21,640,273	\$72,866,273	\$72,970,230	\$26,915,925	\$69,000,201	-\$3,866,072

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.

This Fund does not support Personal Services.

Changes between the Recommended and Tentative Budget include:

- **Operating Expenditures increased based on adjusted Tax Collector Fees as a result of increased revenue projections.**
- **Transfers Out decreased primarily based on an adjustment to Debt Service Payments.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as the Fund Balance. For FY16, it is estimated that Tourism Development Taxes will increase by 4.96% over the FY15 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Other Taxes	\$ 6,649,422	\$ 6,979,207	\$ 6,979,207	\$ 0	\$ 329,785
Miscellaneous Revenues	\$ 85,262	\$ 64,552	\$ 64,552	\$ 0	\$(20,710)
Less 5% Statutory Reduction	\$(336,734)	\$(352,188)	\$(352,188)	\$ 0	\$(15,454)
Subtotal:	\$ 6,397,950	\$ 6,691,571	\$ 6,691,571	\$ 0	\$ 293,621
Other Sources	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	\$ 0
Fund Balance	\$ 16,336,075	\$ 14,319,459	\$ 14,319,459	\$ 0	\$(2,016,616)
REVENUES TOTAL:	\$ 22,754,025	\$ 21,031,030	\$ 21,031,030	\$ 0	\$(1,722,995)
EXPENDITURES:					
Operating Expenses	\$ 6,480,592	\$ 2,430,592	\$ 2,435,539	\$ 4,947	\$(4,045,053)
Debt Service	\$ 0	\$ 1,550,000	\$ 1,550,000	\$ 0	\$ 1,550,000
Subtotal:	\$ 6,480,592	\$ 3,980,592	\$ 3,985,539	\$ 4,947	\$(2,495,053)
Transfers Out	\$ 3,093,439	\$ 3,130,325	\$ 2,844,068	\$(286,257)	\$(249,371)
Reserves - Operating	\$ 5,055,182	\$ 6,205,262	\$ 6,177,131	\$(28,131)	\$ 1,121,949
Reserves - Assigned	\$ 7,375,984	\$ 7,364,931	\$ 7,364,931	\$ 0	\$(11,053)
Reserves - Stability	\$ 748,828	\$ 349,920	\$ 659,361	\$ 309,441	\$(89,467)
EXPENDITURES TOTAL:	\$ 22,754,025	\$ 21,031,030	\$ 21,031,030	\$ 0	\$(1,722,995)

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

FUND 105 - FIFTH CENT TOURST DEVELOPMENT TAX

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	20,679	0	0	0	0	0
5312000 - Tax Collector Fees	101,457	99,741	99,741	74,930	104,688	4,947
5340000 - Other Contractual Services	0	2,500,000	2,500,000	2,309,430	0	-2,500,000
5480000 - Promotional Activities	3,169,972	0	0	0	0	0
5480001 - Promo Act-CFSC Sporting Event	130,892	0	0	0	0	0
5488000 - Promotional-ads/media Buys	559,258	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,330,589	3,880,851	3,880,851	2,349,449	2,330,851	-1,550,000
Operating Expenses:	\$6,312,847	\$6,480,592	\$6,480,592	\$4,733,809	\$2,435,539	-\$4,045,053
Debt Service:						
5710000 - Principal	0	0	0	0	1,550,000	1,550,000
Debt Service:	\$0	\$0	\$0	\$0	\$1,550,000	\$1,550,000
Grants and Aids:						
5820000 - Aids To Private Organization	22,500	0	0	0	0	0
Grants and Aids:	\$22,500	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	170,523	113,169	113,169	113,169	121,823	8,654
5910204 - Tran Out-TDT Rev Bnds Series 2012	686,284	610,882	518,685	518,685	644,224	33,342
5910240 - Tran Out-TDT Revenue Refunding a	2,359,177	2,369,388	2,362,666	2,362,666	2,078,021	-291,367
Transfers Out:	\$3,215,984	\$3,093,439	\$2,994,520	\$2,994,520	\$2,844,068	-\$249,371
Reserves - Operating:						
5990010 - Reserve For Cash	0	4,097,779	4,097,779	0	5,494,170	1,396,391
5990020 - Reserve For Contingency	0	957,403	947,511	0	682,961	-274,442
Reserves - Operating:	\$0	\$5,055,182	\$5,045,290	\$0	\$6,177,131	\$1,121,949
Reserves - Assigned:						
5990031 - Reserves Assigned	0	0	821,339	0	0	0
5990060 - Reserves Assigned	0	7,375,984	7,385,876	0	7,364,931	-11,053
Reserves - Assigned:	\$0	\$7,375,984	\$8,207,215	\$0	\$7,364,931	-\$11,053
Reserves - Stability:						
5990080 - Reserve For Stability	0	748,828	847,747	0	659,361	-89,467
Reserves - Stability:	\$0	\$748,828	\$847,747	\$0	\$659,361	-\$89,467
TOTAL EXPENDITURES:	\$9,551,331	\$22,754,025	\$23,575,364	\$7,728,329	\$21,031,030	-\$1,722,995

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. The Fund's FY16 Balance Forward is expected to increase over the FY15 Adopted Budget by \$121,388 as a result of a projected increase in Tourism Development Taxes in FY15.

This Fund does not support Personal Services.

Changes between the Recommended and Tentative Budget include:

- **Operating Expenditures increased based on revised Tax Collector Fees as a result of the increase in revenue projections**
- **Transfers Out increased based on the revised TDT Audit allocation.**
- **Reserves were adjusted in accordance with Budget Policy.**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as the Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Other Taxes	\$ 6,649,422	\$ 6,979,207	\$ 6,979,207	\$ 0	\$ 329,785
Miscellaneous Revenues	\$ 37,866	\$ 37,866	\$ 37,866	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(334,364)	\$(350,854)	\$(350,854)	\$ 0	\$(16,490)
Subtotal:	\$ 6,352,924	\$ 6,666,219	\$ 6,666,219	\$ 0	\$ 313,295
Fund Balance	\$ 7,407,540	\$ 7,528,928	\$ 7,528,928	\$ 0	\$ 121,388
REVENUES TOTAL:	\$ 13,760,464	\$ 14,195,147	\$ 14,195,147	\$ 0	\$ 434,683
EXPENDITURES:					
Operating Expenses	\$ 5,729,658	\$ 8,828,767	\$ 8,833,714	\$ 4,947	\$ 3,104,056
Subtotal:	\$ 5,729,658	\$ 8,828,767	\$ 8,833,714	\$ 4,947	\$ 3,104,056
Transfers Out	\$ 113,303	\$ 113,303	\$ 121,529	\$ 8,226	\$ 8,226
Reserves - Operating	\$ 2,637,127	\$ 3,645,189	\$ 3,646,506	\$ 1,317	\$ 1,009,379
Reserves - Stability	\$ 5,280,376	\$ 1,607,888	\$ 1,593,398	\$(14,490)	\$(3,686,978)
EXPENDITURES TOTAL:	\$ 13,760,464	\$ 14,195,147	\$ 14,195,147	\$ 0	\$ 434,683

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

FUND 106 - SIXTH CENT TOURIST DEVELOPMENT TAX

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	101,457	99,741	99,741	74,930	104,688	4,947
5340000 - Other Contractual Services	0	5,329,917	5,329,917	4,923,627	8,229,026	2,899,109
5420000 - Freight & Postage Services	12	0	0	0	0	0
5470000 - Printing And Binding	694	0	0	0	0	0
5480000 - Promotional Activities	3,830,851	300,000	611,528	214,159	500,000	200,000
5488000 - Promotional-ads/media Buys	2,998,229	0	0	0	0	0
Operating Expenses:	\$6,931,244	\$5,729,658	\$6,041,186	\$5,212,717	\$8,833,714	\$3,104,056
Transfers Out:						
5910001 - Tran Out-general Fund	186,168	113,303	113,303	113,303	121,529	8,226
Transfers Out:	\$186,168	\$113,303	\$113,303	\$113,303	\$121,529	\$8,226
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,052,831	2,052,831	0	2,750,982	698,151
5990020 - Reserve For Contingency	0	584,296	584,296	0	895,524	311,228
Reserves - Operating:	\$0	\$2,637,127	\$2,637,127	\$0	\$3,646,506	\$1,009,379
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,280,376	5,280,376	0	1,593,398	-3,686,978
Reserves - Stability:	\$0	\$5,280,376	\$5,280,376	\$0	\$1,593,398	-\$3,686,978
TOTAL EXPENDITURES:	\$7,117,411	\$13,760,464	\$14,071,992	\$5,326,020	\$14,195,147	\$434,683

FUND 107 – LIBRARY DISTRICT

TRENDS & ISSUES

This Fund supports the operation of five full service libraries, outreach libraries, central services, and support services. On January 3, 2012, Library Services were outsourced to LSSI.

Personal Services supports .5 FTEs, which remains unchanged from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenditures increased due to adjustments to Overhead Costs, primarily for Property and Liability Insurances.**
- **Transfers Out increased due to the Final Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79.2. The FY16 Ad Valorem revenue is established at 0.3000, which provides for an increase of \$1,207,287. Other sources of revenue are from fees, which are updated annually, a State Grant and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Intergovernmental Revenue reduced to reflect updated FY16 grant revenue.**

107-LIBRARY DISTRICT FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 4,685,372	\$ 5,892,659	\$ 5,892,659	\$ 0	\$ 1,207,287
Intergovernmental Revenue	\$ 241,960	\$ 241,094	\$ 189,143	\$(51,951)	\$(52,817)
Charges For Services	\$ 74,305	\$ 74,305	\$ 74,305	\$ 0	\$ 0
Judgment, Fines & Forfeits	\$ 103,556	\$ 103,556	\$ 103,556	\$ 0	\$ 0
Miscellaneous Revenues	\$ 125,213	\$ 133,969	\$ 133,969	\$ 0	\$ 8,756
Less 5% Statutory Reduction	\$(249,423)	\$(310,225)	\$(310,225)	\$ 0	\$(60,802)
Subtotal:	\$ 4,980,983	\$ 6,135,358	\$ 6,083,407	\$(51,951)	\$ 1,102,424
Transfers In	\$ 569,173	\$ 0	\$ 0	\$ 0	\$(569,173)
Other Sources	\$ 5,012,469	\$ 0	\$ 0	\$ 0	\$(5,012,469)
Fund Balance	\$ 5,533,511	\$ 4,358,322	\$ 4,358,322	\$ 0	\$(1,175,189)
REVENUES TOTAL:	\$ 16,096,136	\$ 10,493,680	\$ 10,441,729	\$(51,951)	\$(5,654,407)
EXPENDITURES:					
Personal Services	\$ 54,748	\$ 56,647	\$ 56,647	\$ 0	\$ 1,899
Operating Expenses	\$ 6,428,486	\$ 5,898,816	\$ 5,902,667	\$ 3,851	\$(525,819)
Capital Outlay	\$ 4,858,500	\$ 242,899	\$ 242,899	\$ 0	\$(4,615,601)
Debt Service	\$ 0	\$ 557,791	\$ 557,791	\$ 0	\$ 557,791
Subtotal:	\$ 11,341,734	\$ 6,756,153	\$ 6,760,004	\$ 3,851	\$(4,581,730)
Transfers Out	\$ 513,153	\$ 499,726	\$ 526,420	\$ 26,694	\$ 13,267
Reserves - Operating	\$ 1,745,861	\$ 1,428,540	\$ 1,428,540	\$ 0	\$(317,321)
Reserves - Stability	\$ 2,495,388	\$ 1,809,261	\$ 1,726,765	\$(82,496)	\$(768,623)
EXPENDITURES TOTAL:	\$ 16,096,136	\$ 10,493,680	\$ 10,441,729	\$(51,951)	\$(5,654,407)

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

FUND 107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	75,194	45,107	45,107	37,625	46,683	1,576
5130001 - Vacancy Factor	0	-790	-790	0	-817	-27
5160000 - Compensated Annual Leave	4,413	0	0	1,438	0	0
5160020 - Compensated Admin Leave	2,227	0	0	602	0	0
5170000 - Compensated Sick Leave	6,813	0	0	1,930	0	0
5210000 - Fica Taxes	6,682	3,450	3,450	3,174	3,571	121
5220000 - Retirement Contributions	6,272	3,325	3,325	3,058	3,389	64
5230000 - Health Insurance	5,230	3,133	3,133	2,752	3,335	202
5231000 - Life Insurance	101	48	48	47	44	-4
5232000 - Dental Insurance	230	144	144	126	145	1
5233000 - Lt Disability Insurance	135	75	75	61	77	2
5233100 - St Disability Insurance	250	138	138	121	103	-35
5240000 - Workers' Compensation	239	118	118	103	117	-1
5250000 - Unemployment Compensation	900	0	0	0	0	0
Personal Services:	\$108,684	\$54,748	\$54,748	\$51,038	\$56,647	\$1,899
Operating Expenses:						
5310000 - Professional Services	4,608,937	5,113,878	5,113,878	4,686,425	5,176,353	62,475
5310005 - Prof Services-Source 2	0	0	0	2,398	0	0
5312000 - Tax Collector Fees	85,339	85,621	85,621	90,987	117,853	32,232
5340000 - Other Contractual Services	149,554	180,300	180,300	173,872	240,200	59,900
5400000 - Travel And Per Diem	330	400	400	387	400	0
5420000 - Freight & Postage Services	-366	0	0	0	0	0
5430000 - Utility Services	251,162	248,500	248,500	184,357	258,500	10,000
5440000 - Rentals And Leases	20	1,500	1,500	75	1,500	0
5450000 - Insurance	87,670	77,570	77,570	77,570	40,674	-36,896
5450502 - Insurance Claims - Prop & Casualty	35,000	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	210,370	276,470	315,220	100,978	160,480	-115,990
5460008 - R&M Parking re-paving	69,291	0	0	0	25,000	25,000
5490000 - Oth Current Chgs & Obligations	49,067	569,172	0	56,754	0	-569,172
5490011 - Cash over/shorts	-103	0	0	-18	0	0
5490400 - Bad Debt	51	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	19,320	0	0
5490501 - OH-Workers' Compensation	192	93	93	93	99	6
5490502 - OH-Property & Liability Insurance	6,769	5,350	5,350	5,350	5,221	-129
5490503 - OH-Dental Insurance	48	35	35	35	47	12
5490504 - OH-Health Insurance	252	132	132	132	141	9
5490505 - OH-Life/AD&D, STD, LTD	60	23	23	23	40	17
5511000 - Office Supplies	339	200	200	0	100	-100
5520000 - Operating Supplies	33	150	150	300	150	0
5520020 - Computer Hardware, Non-Capital	37,742	36,625	36,625	6,674	43,442	6,817
5520021 - Computer Hardware, Operating	255	0	0	0	0	0
5541000 - Registration Fees	35	275	275	135	275	0
5551001 - Reimbursements LSSI	-178,786	-167,808	-167,808	-111,897	-167,808	0
Operating Expenses:	\$5,413,263	\$6,428,486	\$5,898,064	\$5,293,951	\$5,902,667	-\$525,819
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	5,000	5,000	0	32,049	27,049
5650000 - Construction In Progress	0	4,853,500	5,012,169	3,455	0	-4,853,500

FUND 107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5660000 - Books, Publ & Library Material	442,937	0	0	0	200,000	200,000
5680010 - Computer Software, Capital	0	0	0	0	10,850	10,850
Capital Outlay:	\$442,937	\$4,858,500	\$5,017,169	\$3,455	\$242,899	-\$4,615,601
Debt Service:						
5710000 - Principal	0	0	457,163	187,944	458,851	458,851
5720000 - Interest	0	0	112,009	44,469	98,940	98,940
Debt Service:	\$0	\$0	\$569,172	\$232,413	\$557,791	\$557,791
Transfers Out:						
5910001 - Tran Out-general Fund	459,539	421,354	421,354	421,354	428,314	6,960
5910704 - Transfers out-Property Appr	88,798	91,799	91,799	91,800	98,106	6,307
Transfers Out:	\$548,337	\$513,153	\$513,153	\$513,154	\$526,420	\$13,267
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,046,081	1,046,081	0	1,118,622	72,541
5990020 - Reserve For Contingency	0	699,780	699,780	0	309,918	-389,862
Reserves - Operating:	\$0	\$1,745,861	\$1,745,861	\$0	\$1,428,540	-\$317,321
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,495,388	2,805,462	0	1,726,765	-768,623
Reserves - Stability:	\$0	\$2,495,388	\$2,805,462	\$0	\$1,726,765	-\$768,623
TOTAL EXPENDITURES:	\$6,513,221	\$16,096,136	\$16,603,629	\$6,094,011	\$10,441,729	-\$5,654,407

FUND 109 – THE 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.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. However, the overall FY16 revenues are based on current year actuals and are estimated to increase by \$840,154 over the FY15 Adopted Budget. The other source of revenue for FY16 is interest.

There were no changes between the Recommended and Tentative Budgets.

109-LAW ENFORCEMENT TRUST FUND SUMMARY

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

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

109 - LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	202,000	40,855	266,838	45,000	881,009	840,154
Transfers Out:	\$202,000	\$40,855	\$266,838	\$45,000	\$881,009	\$840,154
TOTAL EXPENDITURES:	\$202,000	\$40,855	\$266,838	\$45,000	\$881,009	\$840,154

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.

The Personal Services Budget supports 1.1 FTEs, which is a decrease of 0.1 FTE from the FY15 Adopted Budget as a result of a reallocated position.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures decreased to offset the increase to Personal Services.**

REVENUES

The SHIP program is funded by State Grants. Grant revenue anticipated for FY16 is \$1,048,380. Additional revenue sources are estimated recaptured revenues due to loan or grant award default and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Intergovernmental Revenue	\$ 369,678	\$ 1,048,380	\$ 1,048,380	\$ 0	\$ 678,702
Charges For Services	\$ 2,400	\$ 2,000	\$ 2,000	\$ 0	\$(400)
<u>Less 5% Statutory Reduction</u>	<u>\$(18,604)</u>	<u>\$(52,519)</u>	<u>\$(52,519)</u>	<u>\$ 0</u>	<u>\$(33,915)</u>
Subtotal:	\$ 353,474	\$ 997,861	\$ 997,861	\$ 0	\$ 644,387
<u>Fund Balance</u>	<u>\$ 65,000</u>	<u>\$ 592,784</u>	<u>\$ 592,784</u>	<u>\$ 0</u>	<u>\$ 527,784</u>
REVENUES TOTAL:	\$ 418,474	\$ 1,590,645	\$ 1,590,645	\$ 0	\$ 1,172,171
EXPENDITURES:					
Personal Services	\$ 71,932	\$ 62,702	\$ 65,634	\$ 2,932	\$(6,298)
<u>Operating Expenses</u>	<u>\$ 346,542</u>	<u>\$ 1,527,943</u>	<u>\$ 1,525,011</u>	<u>\$(2,932)</u>	<u>\$ 1,178,469</u>
Subtotal:	\$ 418,474	\$ 1,590,645	\$ 1,590,645	\$ 0	\$ 1,172,171
EXPENDITURES TOTAL:	\$ 418,474	\$ 1,590,645	\$ 1,590,645	\$ 0	\$ 1,172,171

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

FUND 111 - SHIP

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	39,737	48,733	48,988	26,916	42,990	-5,743
5130001 - Vacancy Factor	0	-853	-853	0	-752	101
5140000 - Overtime	62	0	0	12	0	0
5150300 - Class C Meals	3	0	0	13	0	0
5160000 - Compensated Annual Leave	2,959	0	0	801	0	0
5160020 - Compensated Admin Leave	275	0	0	86	0	0
5170000 - Compensated Sick Leave	4,574	0	0	776	0	0
5210000 - Fica Taxes	3,205	3,727	3,727	2,029	3,290	-437
5220000 - Retirement Contributions	3,368	3,592	3,592	2,100	3,121	-471
5230000 - Health Insurance	14,160	15,978	15,978	5,832	16,353	375
5231000 - Life Insurance	56	53	53	27	40	-13
5232000 - Dental Insurance	273	346	346	135	319	-27
5233000 - Lt Disability Insurance	73	80	80	40	71	-9
5233100 - St Disability Insurance	134	149	149	73	95	-54
5240000 - Workers' Compensation	128	127	127	73	107	-20
Personal Services:	\$69,004	\$71,932	\$72,187	\$38,913	\$65,634	-\$6,298
Operating Expenses:						
5310000 - Professional Services	0	300	300	0	300	0
5310005 - Prof Services-Source 2	0	0	0	6,054	0	0
5400000 - Travel And Per Diem	116	2,000	2,000	258	2,000	0
5410000 - Communications	0	350	350	0	350	0
5420000 - Freight & Postage Services	105	500	500	110	500	0
5440000 - Rentals And Leases	239	300	300	171	300	0
5450000 - Insurance	0	576	576	0	169	-407
5460000 - Repair & Maintenance Svcs	0	200	200	0	500	300
5462000 - Rep & Maint-automotive	0	250	250	274	250	0
5470000 - Printing And Binding	0	300	300	0	300	0
5480000 - Promotional Activities	258	1,000	1,000	514	1,000	0
5490000 - Oth Current Chgs & Obligations	332,867	335,074	1,148,062	150,328	1,511,670	1,176,596
5490501 - OH-Workers' Compensation	0	223	223	0	0	-223
5490502 - OH-Property & Liability Insurance	0	13	13	0	22	9
5490503 - OH-Dental Insurance	0	84	84	0	0	-84
5490504 - OH-Health Insurance	0	317	317	0	0	-317
5490505 - OH-Life/AD&D, STD, LTD	0	55	55	0	0	-55
5511000 - Office Supplies	83	1,500	1,500	560	1,500	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	470	314	314	1,001	850	536
5521000 - Gas & Oil	288	186	186	383	300	114
5540000 - Books,pubs,subs & Memberships	200	0	0	1,000	500	500
5541000 - Registration Fees	1,725	0	0	0	1,500	1,500
5550000 - Training	0	2,500	2,500	1,296	2,500	0
Operating Expenses:	\$336,350	\$346,542	\$1,159,530	\$161,949	\$1,525,011	\$1,178,469
TOTAL EXPENDITURES:	\$405,355	\$418,474	\$1,231,717	\$200,863	\$1,590,645	\$1,172,171

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency 911 program managed by the Sheriff's Department. The FY16 Intergovernmental Revenues increased from the FY15 Adopted Budget by 10.17% based on anticipated receipts. The FY16 Fund Balance has increased 0.87% from the FY15 Adopted Budget.

The Sheriff's Transfer Out for FY16 has increased 5.42% which contributed to an increase in the overall Budget by 5.46% over the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out updated in accordance with the Cost Allocation Plan.**
- **Reserves were adjusted to offset reductions to Transfers Out.**

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. For FY16, these fees are projected to increase 26.35% over the FY15 Adopted Budget. A large part of the revenue in support of this program comes from Balance Forward.

There were no changes between the Recommended and Tentative Budgets.

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Intergovernmental Revenue	\$ 1,164,093	\$ 1,282,538	\$ 1,282,538	\$ 0	\$ 118,445
Charges For Services	\$ 11,652	\$ 14,723	\$ 14,723	\$ 0	\$ 3,071
Miscellaneous Revenues	\$ 0	\$ 2,800	\$ 2,800	\$ 0	\$ 2,800
<u>Less 5% Statutory Reduction</u>	<u>\$(58,787)</u>	<u>\$(65,003)</u>	<u>\$(65,003)</u>	<u>\$ 0</u>	<u>\$(6,216)</u>
Subtotal:	\$ 1,116,958	\$ 1,235,058	\$ 1,235,058	\$ 0	\$ 118,100
<u>Fund Balance</u>	<u>\$ 1,242,665</u>	<u>\$ 1,253,502</u>	<u>\$ 1,253,502</u>	<u>\$ 0</u>	<u>\$ 10,837</u>
REVENUES TOTAL:	<u>\$ 2,359,623</u>	<u>\$ 2,488,560</u>	<u>\$ 2,488,560</u>	<u>\$ 0</u>	<u>\$ 128,937</u>
EXPENDITURES:					
Transfers Out	\$ 1,287,589	\$ 1,357,440	\$ 1,357,523	\$ 83	\$ 69,934
Reserves - Operating	\$ 328,000	\$ 355,588	\$ 355,505	\$(83)	\$ 27,505
<u>Reserves - Capital</u>	<u>\$ 744,034</u>	<u>\$ 775,532</u>	<u>\$ 775,532</u>	<u>\$ 0</u>	<u>\$ 31,498</u>
EXPENDITURES TOTAL:	<u>\$ 2,359,623</u>	<u>\$ 2,488,560</u>	<u>\$ 2,488,560</u>	<u>\$ 0</u>	<u>\$ 128,937</u>

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

112 - EMERGENCY (911) COMMUNICATIONS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	6,002	9,137	9,137	9,137	8,190	-947
5910705 - Transfers out-Sheriff	1,949,664	1,278,452	1,278,452	1,278,452	1,349,333	70,881
Transfers Out:	\$1,955,666	\$1,287,589	\$1,287,589	\$1,287,589	\$1,357,523	\$69,934
Reserves - Operating:						
5990010 - Reserve For Cash	0	200,000	200,000	0	227,334	27,334
5990020 - Reserve For Contingency	0	128,000	128,000	0	128,171	171
Reserves - Operating:	\$0	\$328,000	\$328,000	\$0	\$355,505	\$27,505
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	744,034	884,477	0	775,532	31,498
Reserves - Capital:	\$0	\$744,034	\$884,477	\$0	\$775,532	\$31,498
TOTAL EXPENDITURES:	\$1,955,666	\$2,359,623	\$2,500,066	\$1,287,589	\$2,488,560	\$128,937

FUND 113 - BUENAVENTURA LAKES MSBU

TRENDS & ISSUES

As a result of Board action approved on June 2nd, 2014, the Buenaventura Lakes MSBU was repealed. The only remaining expenses associated with this Fund are those related the BLV MSBU Drainage project, which will be funded by Fund Balance and included later on in the budget process in order to have as accurate of an estimate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The only revenue will be Fund Balance, which will be included later in the budget process.

There were no changes between the Recommended and Tentative Budgets.

113-BUENAVENTURA LAKES MSBU SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Fund Balance	\$ 111,605	\$ 0	\$ 0	\$ 0	\$(111,605)
REVENUES TOTAL:	\$ 111,605	\$ 0	\$ 0	\$ 0	\$(111,605)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 111,605	\$ 0	\$ 0	\$ 0	\$(111,605)
Subtotal:	\$ 111,605	\$ 0	\$ 0	\$ 0	\$(111,605)
EXPENDITURES TOTAL:	\$ 111,605	\$ 0	\$ 0	\$ 0	\$(111,605)

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

FUND 113 - BUENAVENTURA LAKES MSBU

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	99,976	111,605	111,605	5,240	0	-111,605
Capital Outlay:	\$99,976	\$111,605	\$111,605	\$5,240	\$0	-\$111,605
Transfers Out:						
5910001 - Tran Out-general Fund	46,004	0	0	0	0	0
5910128 - Tran Out-Subdivision Pond MSBU	221,566	0	0	0	0	0
5910129 - Tran Out-Streetlights MSBU	161,410	0	0	0	0	0
Transfers Out:	\$428,980	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$528,956	\$111,605	\$111,605	\$5,240	\$0	-\$111,605

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

Revenues from the Court Facilities surcharge are anticipated to decrease in FY16 by 43.5% below the FY15 Adopted Budget, based on trends. Capital Outlay includes FY16 request for the following: Body Scanner (\$175,000), X-Ray Machines (\$130,000), and Admin Building Renovation (\$1,050,000). These request are subject to Board approval. However, any remaining project balances in FY15 will be brought forward to FY16 closer to the end of the budget process to provide as accurate an estimate as possible.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out updated in accordance with the Cost Allocation Plan.**
- **Reserves were adjusted to offset reductions to Transfers Out.**

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions, based on \$30 per infraction. Other revenue sources include Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

115-COURT FACILITIES FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 3,268,704	\$ 1,846,891	\$ 1,846,891	\$ 0	\$(1,421,813)
Miscellaneous Revenues	\$ 48,112	\$ 24,056	\$ 24,056	\$ 0	\$(24,056)
<u>Less 5% Statutory Reduction</u>	<u>\$(165,840)</u>	<u>\$(93,547)</u>	<u>\$(93,547)</u>	<u>\$ 0</u>	<u>\$ 72,293</u>
Subtotal:	\$ 3,150,976	\$ 1,777,400	\$ 1,777,400	\$ 0	\$(1,373,576)
<u>Fund Balance</u>	<u>\$ 7,392,510</u>	<u>\$ 9,477,580</u>	<u>\$ 9,477,580</u>	<u>\$ 0</u>	<u>\$ 2,085,070</u>
REVENUES TOTAL:	<u>\$ 10,543,486</u>	<u>\$ 11,254,980</u>	<u>\$ 11,254,980</u>	<u>\$ 0</u>	<u>\$ 711,494</u>
EXPENDITURES:					
Operating Expenses	\$ 200,000	\$ 0	\$ 0	\$ 0	\$(200,000)
<u>Capital Outlay</u>	<u>\$ 1,276,444</u>	<u>\$ 1,374,808</u>	<u>\$ 1,374,808</u>	<u>\$ 0</u>	<u>\$ 98,364</u>
Subtotal:	\$ 1,476,444	\$ 1,374,808	\$ 1,374,808	\$ 0	\$(101,636)
Transfers Out	\$ 569,279	\$ 648,455	\$ 648,278	\$(177)	\$ 78,999
Reserves - Operating	\$ 489,372	\$ 258,004	\$ 258,004	\$ 0	\$(231,368)
Reserves - Capital	\$ 7,908,757	\$ 8,954,072	\$ 8,954,072	\$ 0	\$ 1,045,315
<u>Reserves - Stability</u>	<u>\$ 99,634</u>	<u>\$ 19,641</u>	<u>\$ 19,818</u>	<u>\$ 177</u>	<u>\$(79,816)</u>
EXPENDITURES TOTAL:	<u>\$ 10,543,486</u>	<u>\$ 11,254,980</u>	<u>\$ 11,254,980</u>	<u>\$ 0</u>	<u>\$ 711,494</u>

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

115 - COURT FACILITIES FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	0	1,350	0	0
5460000 - Repair & Maintenance Svcs	0	200,000	200,000	0	0	-200,000
Operating Expenses:	\$0	\$200,000	\$200,000	\$1,350	\$0	-\$200,000
Capital Outlay:						
5628000 - Buildings Improvements	0	0	0	0	19,808	19,808
5650000 - Construction In Progress	351,116	1,276,444	1,276,444	0	1,355,000	78,556
Capital Outlay:	\$351,116	\$1,276,444	\$1,276,444	\$0	\$1,374,808	\$98,364
Transfers Out:						
5910001 - Tran Out-general Fund	5,475	3,680	3,680	3,680	2,686	-994
5910236 - Tran Out Debt Svc	634,858	565,599	565,599	565,599	645,592	79,993
Transfers Out:	\$640,333	\$569,279	\$569,279	\$569,279	\$648,278	\$78,999
Reserves - Operating:						
5990010 - Reserve For Cash	0	326,248	0	0	94,880	-231,368
5990020 - Reserve For Contingency	0	163,124	0	0	163,124	0
Reserves - Operating:	\$0	\$489,372	\$0	\$0	\$258,004	-\$231,368
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	7,908,757	9,206,177	0	8,954,072	1,045,315
Reserves - Capital:	\$0	\$7,908,757	\$9,206,177	\$0	\$8,954,072	\$1,045,315
Reserves - Stability:						
5990080 - Reserve For Stability	0	99,634	0	0	19,818	-79,816
Reserves - Stability:	\$0	\$99,634	\$0	\$0	\$19,818	-\$79,816
TOTAL EXPENDITURES:	\$991,449	\$10,543,486	\$11,251,900	\$570,629	\$11,254,980	\$711,494

FUND 118 - HOMELESSNESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

This Fund was established in September 2009 to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the US Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. That Grant ended October 31, 2012, and a new HUD grant was received for the 2010 McKinney-Vento Continuum of Care Homeless Assistance Program "Shelter Plus Care" in the amount of \$554,760 for a five-year period. In FY13 a new grant was received for the "Shelter Plus Care 2" in the amount of \$400,140.

The FY16 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and the Shelter Plus Care 2 Grant. There are no Personal Services associated with these Grants.

Beginning in FY14, the County received a McKinney-Vento Homeless Assistance renewal grant to provide rapid re-housing for families in Osceola County. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

For FY16, the Families in Transition Grant includes Personal Services budget for 0.75 FTEs to provide administrative support for the grant.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures increased to offset the decrease to Personal Services.**

REVENUES

For FY16, this Fund is supported by the remaining balance of the US Department Housing and Urban Development for the Shelter Plus Care Grant and Shelter Plus Care 2 Grant and the FY16 allocation from the HUD through the Homeless Service Network for the Families in Transition Grant.

There were no changes between the Recommended and Tentative Budgets.

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 951,731	\$ 928,915	\$ 928,915	\$ 0	\$(22,816)
Subtotal:	\$ 951,731	\$ 928,915	\$ 928,915	\$ 0	\$(22,816)
<u>Fund Balance</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 951,731	\$ 928,915	\$ 928,915	\$ 0	\$(22,816)
EXPENDITURES:					
Personal Services	\$ 0	\$ 39,922	\$ 38,187	\$(1,735)	\$ 38,187
<u>Operating Expenses</u>	\$ 951,731	\$ 888,993	\$ 890,728	\$ 1,735	\$(61,003)
Subtotal:	\$ 951,731	\$ 928,915	\$ 928,915	\$ 0	\$(22,816)
EXPENDITURES TOTAL:	\$ 951,731	\$ 928,915	\$ 928,915	\$ 0	\$(22,816)

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

FUND 118 - HOMELESSNESS PREVENTION & RAPID RE-HOUSING FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	26,463	26,463
5130001 - Vacancy Factor	0	0	0	0	-463	-463
5210000 - Fica Taxes	0	0	0	0	2,025	2,025
5220000 - Retirement Contributions	0	0	0	0	1,921	1,921
5230000 - Health Insurance	0	0	0	0	7,831	7,831
5231000 - Life Insurance	0	0	0	0	25	25
5232000 - Dental Insurance	0	0	0	0	217	217
5233000 - Lt Disability Insurance	0	0	0	0	43	43
5233100 - St Disability Insurance	0	0	0	0	59	59
5240000 - Workers' Compensation	0	0	0	0	66	66
Personal Services:	\$0	\$0	\$0	\$0	\$38,187	\$38,187
Operating Expenses:						
5400000 - Travel And Per Diem	1,596	0	0	672	0	0
5420000 - Freight & Postage Services	34	60	60	26	0	-60
5440000 - Rentals And Leases	40	50	50	169	0	-50
5490000 - Oth Current Chgs & Obligations	46,018	913,988	1,093,692	168,538	890,728	-23,260
5490013 - Short Term Rent/Mortgage/Utilities	21,008	22,451	66,642	75,631	0	-22,451
5490014 - Security Deposits	21,229	14,967	54,631	48,500	0	-14,967
5511000 - Office Supplies	520	150	1,912	677	0	-150
5512000 - Office Equipment	731	0	0	0	0	0
5520000 - Operating Supplies	105	65	65	244	0	-65
5521000 - Gas & Oil	23	0	0	0	0	0
Operating Expenses:	\$91,305	\$951,731	\$1,217,052	\$294,457	\$890,728	-\$61,003
TOTAL EXPENDITURES:	\$91,305	\$951,731	\$1,217,052	\$294,457	\$928,915	-\$22,816

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3

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. NSP3 is the third round of program funding which is to be expended for the purchase and rehabilitation of approximately 30 homes in designated areas of the County. The grantor allows the County to retain 90% of the proceeds from 2nd closings to be reinvested in the program. The term of the grant was for 36 months with FY14 the final year of funding. As the funds are continued to be spent down, the grant is scheduled to close by December 2015.

Personal Services is not included for FY16. This is a decrease of 1.7 FTEs from the FY15 Adopted Budget which has been reallocated within the Department.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The Neighborhood Stabilization Program 3 was funded with a HUD grant award in the amount of \$3,239,646 to be spent over a period of three years beginning in FY12. FY16 revenues are remaining grant funds.

There were no changes between the Recommended and Tentative Budgets.

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

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

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

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	33,092	58,587	58,587	7,464	0	-58,587
5120001 - Source 2 Factor	0	9,028	9,028	0	0	-9,028
5130001 - Vacancy Factor	0	-586	-586	0	0	586
5140000 - Overtime	3	0	0	0	0	0
5160000 - Compensated Annual Leave	1,457	0	0	302	0	0
5170000 - Compensated Sick Leave	3,158	0	0	455	0	0
5210000 - Fica Taxes	2,943	2,563	2,563	617	0	-2,563
5220000 - Retirement Contributions	2,713	2,471	2,471	606	0	-2,471
5230000 - Health Insurance	5,748	5,954	5,954	1,668	0	-5,954
5231000 - Life Insurance	45	36	36	11	0	-36
5232000 - Dental Insurance	232	274	274	67	0	-274
5233000 - Lt Disability Insurance	59	55	55	14	0	-55
5233100 - St Disability Insurance	110	102	102	25	0	-102
5240000 - Workers' Compensation	964	975	975	179	0	-975
Personal Services:	\$50,524	\$79,459	\$79,459	\$11,408	\$0	-\$79,459
Operating Expenses:						
5310000 - Professional Services	40,713	0	24,146	34,484	45,000	45,000
5340000 - Other Contractual Services	0	346,246	346,246	338,202	238,468	-107,778
5400000 - Travel And Per Diem	140	1,250	1,250	504	0	-1,250
5410000 - Communications	0	0	0	0	300	300
5420000 - Freight & Postage Services	11	300	300	106	300	0
5440000 - Rentals And Leases	262	300	300	49	1,000	700
5450000 - Insurance	0	162	162	0	0	-162
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5462000 - Rep & Maint-automotive	0	250	250	0	250	0
5470000 - Printing And Binding	27	300	300	0	100	-200
5480000 - Promotional Activities	382	750	750	5	0	-750
5488000 - Promotional-ads/media Buys	468	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	408,291	28,353	296,536	60,380	0	-28,353
5490501 - OH-Workers' Compensation	0	307	307	0	0	-307
5490502 - OH-Property & Liability Insurance	0	11	11	0	0	-11
5490503 - OH-Dental Insurance	0	67	67	0	0	-67
5490504 - OH-Health Insurance	0	251	251	0	0	-251
5490505 - OH-Life/AD&D, STD, LTD	0	44	44	0	0	-44
5511000 - Office Supplies	209	500	500	17	500	0
5512000 - Office Equipment	0	300	300	0	0	-300
5520000 - Operating Supplies	194	300	300	56	0	-300
5521000 - Gas & Oil	58	400	400	0	400	0
5540000 - Books,pubs,subs & Memberships	0	750	750	0	0	-750
5541000 - Registration Fees	0	1,000	1,000	0	0	-1,000
5550000 - Training	1,390	2,000	2,000	0	0	-2,000
Operating Expenses:	\$452,144	\$384,041	\$676,370	\$433,803	\$286,518	-\$97,523
TOTAL EXPENDITURES:	\$502,667	\$463,500	\$755,829	\$445,210	\$286,518	-\$176,982

**FUND 123 – TDT REVENUE REFUNDING AND IMPROVEMENT
BOND SERIES 2012**

TRENDS & ISSUES

The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the additional bond money secured on top of those balances. For FY16, Capital projects include the Austin Tindall Expansion project (\$6 million) and miscellaneous projects at Osceola Heritage Park (\$4.4 million).

Changes between the Recommended and Tentative Budgets include.

- **Capital Outlay and Reserves were adjusted to provide funding for the Mecum Paving Project.**

REVENUES

The only Revenue source for this Fund is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

123-TDT REF & IMP 2012 PROJECT SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Fund Balance	\$ 11,040,000	\$ 11,111,407	\$ 11,111,407	\$ 0	\$ 71,407
REVENUES TOTAL:	\$ 11,040,000	\$ 11,111,407	\$ 11,111,407	\$ 0	\$ 71,407
EXPENDITURES:					
Capital Outlay	\$ 11,040,000	\$ 8,435,000	\$ 10,435,000	\$ 2,000,000	\$(605,000)
Subtotal:	\$ 11,040,000	\$ 8,435,000	\$ 10,435,000	\$ 2,000,000	\$(605,000)
Reserves - Assigned	\$ 0	\$ 2,676,407	\$ 676,407	\$(2,000,000)	\$ 676,407
EXPENDITURES TOTAL:	\$ 11,040,000	\$ 11,111,407	\$ 11,111,407	\$ 0	\$ 71,407

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

FUND 123 - TDT REF & IMP 2012 PROJECT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	11,040,000	0	0	10,435,000	-605,000
Capital Outlay:	\$0	\$11,040,000	\$0	\$0	\$10,435,000	-\$605,000
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	11,085,647	0	676,407	676,407
Reserves - Assigned:	\$0	\$0	\$11,085,647	\$0	\$676,407	\$676,407
TOTAL EXPENDITURES:	\$0	\$11,040,000	\$11,085,647	\$0	\$11,111,407	\$71,407

FUND 124 – ENVIRONMENTAL LAND ACQUISITION FUND

TRENDS & ISSUES

Environmental Land Acquisition is part of the Environmental Lands Conservation Program managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source. The revenue generated from the property tax enables the program to issue bonds for the purchase of land for water resource protection, wildlife habitat, public green space and resource-based passive recreation.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services decreased due to selections made during Open Enrollment for Health and Dental insurance.**
- **Operating expenses increased slightly due to overhead adjustments.**
- **Transfers Out decreased slightly based on the Final Cost Allocation.**
- **Reserves were adjusted in accordance with Budget Policy.**

REVENUES

Per Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to acquire environmentally significant lands for preservation and protection. Monies collected pursuant to the Ordinance are split between multiple funds. Fund 124 is utilized for acquisition, Fund 125 for maintenance, and Funds 234 and 238 for debt service. The millage rate that funds all three is comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. The revenues generated from the combined millage rate are then divided, 85% for acquisitions and debt service, and 15% for maintenance.

There were no changes between the Recommended and Tentative Budgets.

124-ENVIRONMENTAL LAND ACQUISITIONS SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 292,623	\$ 338,042	\$ 338,042	\$ 0	\$ 45,419
Miscellaneous Revenues	\$ 21,917	\$ 14,751	\$ 14,751	\$ 0	\$(7,166)
Less 5% Statutory Reduction	\$(15,745)	\$(17,640)	\$(17,640)	\$ 0	\$(1,895)
Subtotal:	\$ 298,795	\$ 335,153	\$ 335,153	\$ 0	\$ 36,358
Fund Balance	\$ 4,645,184	\$ 260,021	\$ 260,021	\$ 0	\$(4,385,163)
REVENUES TOTAL:	\$ 4,943,979	\$ 595,174	\$ 595,174	\$ 0	\$(4,348,805)
EXPENDITURES:					
Personal Services	\$ 319,867	\$ 337,054	\$ 333,822	\$(3,232)	\$ 13,955
Operating Expenses	\$ 115,384	\$ 73,599	\$ 74,444	\$ 845	\$(40,940)
Capital Outlay	\$ 4,367,134	\$ 0	\$ 0	\$ 0	\$(4,367,134)
Subtotal:	\$ 4,802,385	\$ 410,653	\$ 408,266	\$(2,387)	\$(4,394,119)
Transfers Out	\$ 113,550	\$ 153,172	\$ 153,150	\$(22)	\$ 39,600
Reserves - Capital	\$ 28,044	\$ 31,349	\$ 33,758	\$ 2,409	\$ 5,714
EXPENDITURES TOTAL:	\$ 4,943,979	\$ 595,174	\$ 595,174	\$ 0	\$(4,348,805)

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

FUND 124 - ENVIRONMENTAL LAND ACQUISITIONS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	179,574	226,826	226,826	164,073	242,793	15,967
5120001 - Source 2 Factor	0	2,122	2,122	0	0	-2,122
5130001 - Vacancy Factor	0	-3,866	-3,866	0	-4,249	-383
5140000 - Overtime	0	0	0	4,605	0	0
5150300 - Class C Meals	0	0	0	15	0	0
5160000 - Compensated Annual Leave	9,684	0	0	9,638	0	0
5160010 - Compensated Ann Leave Payoff	220	0	0	0	0	0
5160020 - Compensated Admin Leave	2,179	0	0	1,333	0	0
5170000 - Compensated Sick Leave	7,716	0	0	8,282	0	0
5210000 - Fica Taxes	14,643	16,900	16,900	13,760	18,572	1,672
5220000 - Retirement Contributions	14,110	16,284	16,284	13,808	17,626	1,342
5230000 - Health Insurance	34,244	49,641	49,641	33,675	49,294	-347
5231000 - Life Insurance	223	238	238	200	228	-10
5232000 - Dental Insurance	990	1,352	1,352	1,089	1,482	130
5233000 - Lt Disability Insurance	291	364	364	292	404	40
5233100 - St Disability Insurance	538	674	674	539	534	-140
5240000 - Workers' Compensation	7,705	9,332	9,332	6,452	7,138	-2,194
Personal Services:	\$272,118	\$319,867	\$319,867	\$257,761	\$333,822	\$13,955
Operating Expenses:						
5310000 - Professional Services	31,030	30,000	30,000	3,460	0	-30,000
5310005 - Prof Services-Source 2	0	0	0	1,500	0	0
5312000 - Tax Collector Fees	66,610	70,103	70,103	62,844	61,893	-8,210
5340000 - Other Contractual Services	0	0	0	36	200	200
5400000 - Travel And Per Diem	0	1,425	1,425	0	1,700	275
5420000 - Freight & Postage Services	160	180	180	7	180	0
5450000 - Insurance	10,327	8,254	8,254	8,254	4,381	-3,873
5490000 - Oth Current Chgs & Obligations	242	680	680	0	680	0
5490501 - OH-Workers' Compensation	936	922	922	922	1,014	92
5490502 - OH-Property & Liability Insurance	797	712	712	712	562	-150
5490503 - OH-Dental Insurance	240	327	327	327	478	151
5490504 - OH-Health Insurance	1,104	1,242	1,242	1,242	1,444	202
5490505 - OH-Life/AD&D, STD, LTD	252	214	214	214	412	198
5511000 - Office Supplies	65	250	250	110	250	0
5520000 - Operating Supplies	32	100	100	36	100	0
5540000 - Books,pubs,subs & Memberships	30	150	150	0	150	0
5550000 - Training	705	825	825	140	1,000	175
Operating Expenses:	\$112,530	\$115,384	\$115,384	\$79,805	\$74,444	-\$40,940
Capital Outlay:						
5610000 - Land	300,000	4,367,134	4,806,336	3,172,374	0	-4,367,134
Capital Outlay:	\$300,000	\$4,367,134	\$4,806,336	\$3,172,374	\$0	-\$4,367,134
Transfers Out:						
5910001 - Tran Out-general Fund	49,353	40,809	40,809	40,809	85,364	44,555
5910704 - Transfers out-Property Appr	65,751	72,741	72,741	67,687	67,786	-4,955
Transfers Out:	\$115,104	\$113,550	\$113,550	\$108,496	\$153,150	\$39,600
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	28,044	36,598	0	33,758	5,714

FUND 124 - ENVIRONMENTAL LAND ACQUISITIONS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Reserves - Capital:	\$0	\$28,044	\$36,598	\$0	\$33,758	\$5,714
TOTAL EXPENDITURES:	\$799,752	\$4,943,979	\$5,391,735	\$3,618,437	\$595,174	-\$4,348,805

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Community Resources 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 preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Changes between the Recommended and Tentative Budgets include:

- **Transfers Out reduced slightly based on the Final Cost Allocation.**
- **Reserves were adjusted to offset the reduction to Transfers Out.**

REVENUES

Per Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-55R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to acquire environmentally significant lands for preservation and protection. Monies collected pursuant to the Ordinance are split between multiple funds. Fund 124 is utilized for acquisition, Fund 125 for maintenance and Funds 234 and 238 for debt service management. This millage rate that funds all four is comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. The revenues generated from the combined millage rate are then divided, 85% for acquisitions and debt services, and 15% for maintenance. The Save Osceola Maintenance millage rate was 0.0500 in FY15 and is proposed at 0.0500 for FY16.

There were no changes between the Recommended and Tentative Budgets.

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 622,555	\$ 644,068	\$ 644,068	\$ 0	\$ 21,513
Miscellaneous Revenues	\$ 10,055	\$ 0	\$ 0	\$ 0	\$(10,055)
Less 5% Statutory Reduction	\$(31,630)	\$(32,203)	\$(32,203)	\$ 0	\$(573)
Subtotal:	\$ 600,980	\$ 611,865	\$ 611,865	\$ 0	\$ 10,885
Fund Balance	\$ 1,899,200	\$ 113,887	\$ 113,887	\$ 0	\$(1,785,313)
REVENUES TOTAL:	\$ 2,500,180	\$ 725,752	\$ 725,752	\$ 0	\$(1,774,428)
EXPENDITURES:					
Operating Expenses	\$ 274,316	\$ 338,368	\$ 338,368	\$ 0	\$ 64,052
Capital Outlay	\$ 2,156,634	\$ 270,300	\$ 270,300	\$ 0	\$(1,886,334)
Subtotal:	\$ 2,430,950	\$ 608,668	\$ 608,668	\$ 0	\$(1,822,282)
Transfers Out	\$ 19,815	\$ 29,401	\$ 29,279	\$(122)	\$ 9,464
Reserves - Operating	\$ 49,415	\$ 87,683	\$ 87,805	\$ 122	\$ 38,390
EXPENDITURES TOTAL:	\$ 2,500,180	\$ 725,752	\$ 725,752	\$ 0	\$(1,774,428)

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

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	12,923	12,371	12,371	17,744	12,371	0
5340000 - Other Contractual Services	102	26,381	264,517	240,521	44,172	17,791
5410000 - Communications	392	744	744	255	1,344	600
5430000 - Utility Services	2,082	10,130	10,130	1,258	13,062	2,932
5440000 - Rentals And Leases	373	2,000	2,000	819	4,000	2,000
5460000 - Repair & Maintenance Svcs	100,334	207,435	207,435	80,635	243,485	36,050
5462000 - Rep & Maint-automotive	860	600	600	1,285	1,200	600
5490000 - Oth Current Chgs & Obligations	0	2,400	2,400	0	2,400	0
5520000 - Operating Supplies	1,721	3,300	3,300	2,870	4,500	1,200
5521000 - Gas & Oil	5,706	4,455	4,455	1,991	5,054	599
5522000 - Chemicals	1,000	1,500	1,500	2,125	2,500	1,000
5525000 - Tools	2,500	3,000	3,000	2,934	3,000	0
5550000 - Training	0	0	0	0	1,280	1,280
Operating Expenses:	\$127,993	\$274,316	\$512,452	\$352,437	\$338,368	\$64,052
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	4,300	4,300
5640100 - Vehicles	0	20,000	20,000	0	0	-20,000
5650000 - Construction In Progress	1,238,838	2,136,634	2,434,579	225,078	266,000	-1,870,634
Capital Outlay:	\$1,238,838	\$2,156,634	\$2,454,579	\$225,078	\$270,300	-\$1,886,334
Transfers Out:						
5910001 - Tran Out-general Fund	14,604	6,978	6,978	6,978	10,159	3,181
5910704 - Transfers out-Property Appr	17,308	12,837	12,837	17,892	19,120	6,283
Transfers Out:	\$31,912	\$19,815	\$19,815	\$24,870	\$29,279	\$9,464
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	0	0	53,846	53,846
5990020 - Reserve For Contingency	0	49,415	98,982	0	33,959	-15,456
Reserves - Operating:	\$0	\$49,415	\$98,982	\$0	\$87,805	\$38,390
TOTAL EXPENDITURES:	\$1,398,743	\$2,500,180	\$3,085,828	\$602,385	\$725,752	-\$1,774,428

FUND 126 – G.O. BOND SERIES 2010

TRENDS & ISSUES

The Environmental Lands Acquisition Fund is managed by the Community Resources Office which is housed within the Community Development Department. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source. Fund 126 was created to track the proceeds of the G.O. Bond Series 2010 which have been used fully to acquire lands as a result this Fund is in the process of being closed.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund was supported by bond proceeds which have been used fully to acquire environmental lands as a result this Fund is in the process of being closed.

There were no changes between the Recommended and Tentative Budgets.

126-GO BOND SERIES 2010 SUMMARY

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

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

FUND 126 - GO BOND SERIES 2010

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5610000 - Land	3,737,349	1,307,683	683,699	677,999	0	-1,307,683
Capital Outlay:	\$3,737,349	\$1,307,683	\$683,699	\$677,999	\$0	-\$1,307,683
TOTAL EXPENDITURES:	\$3,737,349	\$1,307,683	\$683,699	\$677,999	\$0	-\$1,307,683

FUND 128 - SUBDIVISION POND MAINTENANCE MSBU

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Fund 128 includes 64 MSBUs to which funding will be provided to cover the costs associated with the repair and maintenance of the stormwater management systems within the subdivisions that receive the benefit.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating budget increased to bring appropriation in line with actual cost to provide services.**
- **Transfers out increased due to a revised calculation for administrative services.**

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving similar 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, Fund Balance is used to support services provided.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues increased to bring funding in line with the FY16 rates.**
- **Fund balance decreased slightly to offset operating adjustments.**

128-SUBDIVISION POND MSBU SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 582,379	\$ 444,653	\$ 476,567	\$ 31,914	\$(105,812)
<u>Less 5% Statutory Reduction</u>	<u>\$(29,123)</u>	<u>\$(22,239)</u>	<u>\$(23,828)</u>	<u>\$(1,589)</u>	<u>\$ 5,295</u>
Subtotal:	\$ 553,256	\$ 422,414	\$ 452,739	\$ 30,325	\$(100,517)
<u>Fund Balance</u>	<u>\$ 349,025</u>	<u>\$ 236,312</u>	<u>\$ 236,311</u>	<u>\$(1)</u>	<u>\$(112,714)</u>
REVENUES TOTAL:	<u>\$ 902,281</u>	<u>\$ 658,726</u>	<u>\$ 689,050</u>	<u>\$ 30,324</u>	<u>\$(213,231)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 731,688</u>	<u>\$ 522,212</u>	<u>\$ 552,534</u>	<u>\$ 30,322</u>	<u>\$(179,154)</u>
Subtotal:	\$ 731,688	\$ 522,212	\$ 552,534	\$ 30,322	\$(179,154)
<u>Transfers Out</u>	<u>\$ 170,593</u>	<u>\$ 136,514</u>	<u>\$ 136,516</u>	<u>\$ 2</u>	<u>\$(34,077)</u>
EXPENDITURES TOTAL:	<u>\$ 902,281</u>	<u>\$ 658,726</u>	<u>\$ 689,050</u>	<u>\$ 30,324</u>	<u>\$(213,231)</u>

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

FUND 128 - SUBDIVISION POND MSBU

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	9,709	11,706	11,706	11,269	9,534	-2,172
5430000 - Utility Services	0	0	11	0	0	0
5450000 - Insurance	2,646	2,646	2,646	2,646	6,386	3,740
5460000 - Repair & Maintenance Svcs	389,089	717,336	762,602	387,239	536,614	-180,722
5520000 - Operating Supplies	900	0	0	0	0	0
Operating Expenses:	\$402,345	\$731,688	\$776,965	\$401,154	\$552,534	-\$179,154
Transfers Out:						
5910001 - Tran Out-general Fund	114,038	150,365	150,365	150,365	116,106	-34,259
5910102 - Tran Out-transportation Trust	20,227	20,228	20,228	20,228	20,410	182
Transfers Out:	\$134,265	\$170,593	\$170,593	\$170,593	\$136,516	-\$34,077
TOTAL EXPENDITURES:	\$536,610	\$902,281	\$947,558	\$571,747	\$689,050	-\$213,231

FUND 129 - SUBDIVISION STREETLIGHT MSBU

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed therein. Fund 129 was created through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Included in this Fund are 32 MSBUs to which funding will be provided to cover costs associated with the repair and maintenance of the streetlight systems within the subdivisions that receive the benefit.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving similar services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Also, Fund Balance is used to support services provided.

There were no changes between the Recommended and Tentative Budgets.

129-STREET LIGHTING MSBU SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 283,046	\$ 339,463	\$ 339,463	\$ 0	\$ 56,417
<u>Less 5% Statutory Reduction</u>	<u>\$(14,151)</u>	<u>\$(17,087)</u>	<u>\$(17,087)</u>	<u>\$ 0</u>	<u>\$(2,936)</u>
Subtotal:	\$ 268,895	\$ 322,376	\$ 322,376	\$ 0	\$ 53,481
<u>Fund Balance</u>	<u>\$ 84,470</u>	<u>\$ 139,630</u>	<u>\$ 139,630</u>	<u>\$ 0</u>	<u>\$ 55,160</u>
REVENUES TOTAL:	<u>\$ 353,365</u>	<u>\$ 462,006</u>	<u>\$ 462,006</u>	<u>\$ 0</u>	<u>\$ 108,641</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 336,301</u>	<u>\$ 446,908</u>	<u>\$ 446,908</u>	<u>\$ 0</u>	<u>\$ 110,607</u>
Subtotal:	\$ 336,301	\$ 446,908	\$ 446,908	\$ 0	\$ 110,607
<u>Transfers Out</u>	<u>\$ 17,064</u>	<u>\$ 15,098</u>	<u>\$ 15,098</u>	<u>\$ 0</u>	<u>\$(1,966)</u>
EXPENDITURES TOTAL:	<u>\$ 353,365</u>	<u>\$ 462,006</u>	<u>\$ 462,006</u>	<u>\$ 0</u>	<u>\$ 108,641</u>

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

129 - STREET LIGHTING MSBU SUMMARY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	6,520	5,712	5,712	5,463	6,836	1,124
5430000 - Utility Services	286,135	330,589	530,617	228,675	440,072	109,483
Operating Expenses:	\$292,655	\$336,301	\$536,329	\$234,138	\$446,908	\$110,607
Transfers Out:						
5910001 - Tran Out-general Fund	14,119	17,064	16,216	16,216	15,098	-1,966
Transfers Out:	\$14,119	\$17,064	\$16,216	\$16,216	\$15,098	-\$1,966
TOTAL EXPENDITURES:	\$306,774	\$353,365	\$552,545	\$250,354	\$462,006	\$108,641

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Funding supports budget requests of the Public Defender, State Attorney and Court administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers. Personal Services supports 5 FTEs which remains unchanged from FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased slightly due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures increased due to partial funding of re-budget request for the State Attorney's paperless initiative project, adjustments to Property and Liability Insurance, as well as adjustments to Overhead rates as a result of Open Enrollment.**
- **Capital Outlay increased due to re-budget request for the State Attorney's paperless initiative project.**

REVENUES

Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court. Other sources of revenue include interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance increased due to re-budget requests for State Attorney's paperless initiative project.**

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 575,847	\$ 756,100	\$ 756,100	\$ 0	\$ 180,253
Miscellaneous Revenues	\$ 9,352	\$ 4,500	\$ 4,500	\$ 0	\$(4,852)
Less 5% Statutory Reduction	\$(29,260)	\$(38,030)	\$(38,030)	\$ 0	\$(8,770)
Subtotal:	\$ 555,939	\$ 722,570	\$ 722,570	\$ 0	\$ 166,631
Transfers In	\$ 0	\$ 227,502	\$ 227,502	\$ 0	\$ 227,502
Fund Balance	\$ 1,703,051	\$ 636,628	\$ 696,128	\$ 59,500	\$(1,006,923)
REVENUES TOTAL:	\$ 2,258,990	\$ 1,586,700	\$ 1,646,200	\$ 59,500	\$(612,790)
EXPENDITURES:					
Personal Services	\$ 444,528	\$ 460,511	\$ 460,627	\$ 116	\$ 16,099
Operating Expenses	\$ 530,824	\$ 471,984	\$ 484,800	\$ 12,816	\$(46,024)
Capital Outlay	\$ 339,700	\$ 390,400	\$ 435,900	\$ 45,500	\$ 96,200
Subtotal:	\$ 1,315,052	\$ 1,322,895	\$ 1,381,327	\$ 58,432	\$ 66,275
Transfers Out	\$ 46,456	\$ 60,505	\$ 61,204	\$ 699	\$ 14,748
Reserves - Operating	\$ 214,046	\$ 203,300	\$ 203,669	\$ 369	\$(10,377)
Reserves - Stability	\$ 683,436	\$ 0	\$ 0	\$ 0	\$(683,436)
EXPENDITURES TOTAL:	\$ 2,258,990	\$ 1,586,700	\$ 1,646,200	\$ 59,500	\$(612,790)

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

130 - COURT TECHNOLOGY FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	296,690	338,707	338,707	264,104	350,583	11,876
5130001 - Vacancy Factor	0	-5,928	-5,928	0	-6,159	-231
5140000 - Overtime	26	1,326	1,326	0	1,300	-26
5160000 - Compensated Annual Leave	22,679	0	0	18,798	0	0
5160020 - Compensated Admin Leave	2,713	0	0	2,263	0	0
5170000 - Compensated Sick Leave	10,780	0	0	4,135	0	0
5210000 - Fica Taxes	24,702	26,012	26,012	21,308	26,919	907
5220000 - Retirement Contributions	23,589	25,061	25,061	21,264	25,546	485
5230000 - Health Insurance	47,658	55,070	55,070	46,867	58,425	3,355
5231000 - Life Insurance	379	366	366	323	330	-36
5232000 - Dental Insurance	1,148	1,440	1,440	1,225	1,450	10
5233000 - Lt Disability Insurance	507	559	559	477	580	21
5233100 - St Disability Insurance	937	1,032	1,032	881	774	-258
5240000 - Workers' Compensation	897	883	883	752	879	-4
Personal Services:	\$432,706	\$444,528	\$444,528	\$382,398	\$460,627	\$16,099
Operating Expenses:						
5310000 - Professional Services	174,500	125,000	125,000	0	125,000	0
5340000 - Other Contractual Services	94,072	100,000	100,000	50,142	115,000	15,000
5400000 - Travel And Per Diem	181	12,150	12,150	525	5,125	-7,025
5410000 - Communications	373	0	0	0	0	0
5420000 - Freight & Postage Services	110	0	0	300	0	0
5450000 - Insurance	1,080	112,726	112,726	112,726	0	-112,726
5460000 - Repair & Maintenance Svcs	26,307	35,750	45,750	25,415	60,938	25,188
5490501 - OH-Workers' Compensation	1,152	1,116	1,116	1,116	985	-131
5490502 - OH-Property & Liability Insurance	83	75	75	75	0	-75
5490503 - OH-Dental Insurance	240	350	350	350	465	115
5490504 - OH-Health Insurance	1,260	1,320	1,320	1,320	1,405	85
5490505 - OH-Life/AD&D, STD, LTD	300	230	230	230	480	250
5511000 - Office Supplies	958	4,250	4,250	399	1,375	-2,875
5512000 - Office Equipment	7,743	16,120	16,120	12,143	12,225	-3,895
5520000 - Operating Supplies	116,623	47,677	47,677	55,567	52,702	5,025
5520010 - Computer Software	13,636	17,950	17,950	4,058	58,750	40,800
5520020 - Computer Hardware, Non-Capital	43,332	39,240	31,940	28,408	29,350	-9,890
5520021 - Computer Hardware, Operating	27,053	3,300	3,300	7,848	11,000	7,700
5540000 - Books,pubs,subs & Memberships	136	70	70	0	0	-70
5541000 - Registration Fees	0	0	0	800	0	0
5550000 - Training	2,984	13,500	13,500	1,650	10,000	-3,500
Operating Expenses:	\$512,123	\$530,824	\$533,524	\$303,073	\$484,800	-\$46,024
Capital Outlay:						
5628000 - Buildings Improvements	0	0	7,300	7,211	0	0
5640000 - Machinery & Equipment	28,962	232,500	222,500	125,779	359,500	127,000
5640020 - Computer Hardware, Capital	114,112	59,000	65,521	22,195	76,400	17,400
5680010 - Computer Software, Capital	2,698	48,200	48,200	2,000	0	-48,200
Capital Outlay:	\$145,772	\$339,700	\$343,521	\$157,185	\$435,900	\$96,200
Transfers Out:						
5910001 - Tran Out-general Fund	91,685	46,456	46,456	46,456	61,204	14,748

130 - COURT TECHNOLOGY FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Transfers Out:	\$91,685	\$46,456	\$46,456	\$46,456	\$61,204	\$14,748
Reserves - Operating:						
5990010 - Reserve For Cash	0	117,040	117,040	0	165,495	48,455
5990020 - Reserve For Contingency	0	97,006	90,485	0	38,174	-58,832
Reserves - Operating:	\$0	\$214,046	\$207,525	\$0	\$203,669	-\$10,377
Reserves - Stability:						
5990080 - Reserve For Stability	0	683,436	218,741	0	0	-683,436
Reserves - Stability:	\$0	\$683,436	\$218,741	\$0	\$0	-\$683,436
TOTAL EXPENDITURES:	\$1,182,286	\$2,258,990	\$1,794,295	\$889,112	\$1,646,200	-\$612,790

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), and Fire Marshals (2133). Fire Services are funded by a Special Assessment, which underwent a study in the current year to refresh the data for the program and establish a maximum assessable budget. The budget reflects increases supported by the Special Assessment and set the foundation for incremental growth to bring the level of service in line with the Board adopted Fire Element and to ensure long-term stability of the Fund. Personal Services supports 345.6 FTEs, which is an increase of 1 FTE from the FY15 Adopted Budget as the result of the mid-year addition of a Fire Plans Reviewer position to the Fire Marshal Cost Center.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures decreased due to adjustments to Property and Liability Insurances and adjustments to Overhead rates as a result of Open Enrollment.**
- **Capital Outlay increased for Overstreet Fire Station Capital Improvement Plan project, along with an addition of the EMS Matching Grant funds.**
- **Debt Service decreased as a result of revised capital lease payment calculation. Transfers Out increased due to the Final Cost Allocation Plan.**
- **Reserves were adjusted in accordance with Budget Policy.**

REVENUES

The primary funding sources are Special Assessments and Ad Valorem taxes in the unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

134-COUNTYWIDE FIRE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 14,878,780	\$ 15,982,160	\$ 15,982,160	\$ 0	\$ 1,103,380
PY Delinquent Ad Valorem Tax	\$ 93,906	\$ 65,500	\$ 65,500	\$ 0	\$(28,406)
Permits, Fees & Special Assessments	\$ 24,136,465	\$ 34,815,251	\$ 34,815,251	\$ 0	\$ 10,678,786
Intergovernmental Revenue	\$ 61,240	\$ 72,124	\$ 72,124	\$ 0	\$ 10,884
Charges For Services	\$ 6,026,127	\$ 6,728,491	\$ 6,728,491	\$ 0	\$ 702,364
Miscellaneous Revenues	\$ 239,206	\$ 265,725	\$ 265,725	\$ 0	\$ 26,519
Less 5% Statutory Reduction	\$(2,271,786)	\$(2,896,462)	\$(2,896,462)	\$ 0	\$(624,676)
Subtotal:	\$ 43,163,938	\$ 55,032,789	\$ 55,032,789	\$ 0	\$ 11,868,851
Transfers In	\$ 2,022,920	\$ 3,378,825	\$ 3,378,825	\$ 0	\$ 1,355,905
Fund Balance	\$ 21,776,752	\$ 16,836,781	\$ 16,836,781	\$ 0	\$(4,939,971)
REVENUES TOTAL:	\$ 66,963,610	\$ 75,248,395	\$ 75,248,395	\$ 0	\$ 8,284,785
EXPENDITURES:					
Personal Services	\$ 33,376,703	\$ 35,567,379	\$ 35,716,538	\$ 149,159	\$ 2,339,835
Operating Expenses	\$ 10,162,874	\$ 10,632,534	\$ 10,602,918	\$(29,616)	\$ 440,044
Capital Outlay	\$ 3,127,395	\$ 5,828,281	\$ 6,544,030	\$ 715,749	\$ 3,416,635
Debt Service	\$ 126,880	\$ 228,370	\$ 177,626	\$(50,744)	\$ 50,746
Subtotal:	\$ 46,793,852	\$ 52,256,564	\$ 53,041,112	\$ 784,548	\$ 6,247,260
Transfers Out	\$ 5,405,675	\$ 5,828,102	\$ 5,896,959	\$ 68,857	\$ 491,284
Reserves - Operating	\$ 12,884,635	\$ 16,191,233	\$ 15,337,828	\$(853,405)	\$ 2,453,193
Reserves - Debt	\$ 0	\$ 25,373	\$ 25,373	\$ 0	\$ 25,373
Reserves - Capital	\$ 1,879,448	\$ 947,123	\$ 947,123	\$ 0	\$(932,325)
Reserves - Stability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 66,963,610	\$ 75,248,395	\$ 75,248,395	\$ 0	\$ 8,284,785

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

FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	15,578,323	18,319,178	18,319,178	13,579,871	19,132,956	813,778
5120001 - Source 2 Factor	0	5,848	5,848	0	0	-5,848
5120030 - Holiday Pay	282,919	375,000	375,000	392,992	645,000	270,000
5130001 - Vacancy Factor	0	-326,862	-326,862	0	-420,559	-93,697
5130002 - Other Salaries & Wages-Standby	119,610	180,000	180,000	137,587	169,955	-10,045
5130004 - Other Salaries & Wages-BC Work	201,414	200,000	200,000	153,528	239,653	39,653
5140000 - Overtime	1,382,514	1,481,120	1,481,120	1,290,749	1,874,403	393,283
5150000 - Incentive Pay	1,792,753	1,900,000	1,900,000	1,570,490	1,864,975	-35,025
5150010 - Uniform Allowance	116,234	98,000	98,000	83,494	93,600	-4,400
5150030 - Educ Incentive Firefighters	62,805	66,000	66,000	57,901	72,124	6,124
5150100 - Wellness Incentive	110,392	112,000	112,000	100,403	116,658	4,658
5160000 - Compensated Annual Leave	1,223,320	0	0	1,037,530	0	0
5160010 - Compensated Ann Leave Payoff	17,980	0	0	10,521	0	0
5160020 - Compensated Admin Leave	15,604	0	0	24,423	0	0
5170000 - Compensated Sick Leave	884,071	0	0	830,926	0	0
5170010 - Compensated Sick Leave Payoff	27,802	0	0	3,463	0	0
5170020 - Sick Bank Leave	5,893	0	0	1,348	0	0
5210000 - Fica Taxes	1,606,269	1,728,354	1,728,354	1,410,606	1,842,229	113,875
5220000 - Retirement Contributions	3,969,017	4,217,273	4,217,273	3,646,413	4,742,481	525,208
5230000 - Health Insurance	2,938,941	3,536,685	3,536,685	2,934,775	3,886,623	349,938
5231000 - Life Insurance	19,933	22,625	22,625	17,041	22,660	35
5232000 - Dental Insurance	68,203	96,854	96,854	80,291	99,864	3,010
5233000 - Lt Disability Insurance	29,539	34,574	34,574	26,581	39,735	5,161
5233100 - St Disability Insurance	55,079	57,199	57,199	49,644	44,315	-12,884
5240000 - Workers' Compensation	1,162,015	1,272,855	1,272,855	1,057,473	1,249,866	-22,989
5250000 - Unemployment Compensation	0	0	0	4,400	0	0
Personal Services:	\$31,670,630	\$33,376,703	\$33,376,703	\$28,502,451	\$35,716,538	\$2,339,835
Operating Expenses:						
5310000 - Professional Services	20,422	174,500	176,800	63,884	90,000	-84,500
5310005 - Prof Services-Source 2	17,188	0	0	25,735	0	0
5312000 - Tax Collector Fees	719,916	776,015	776,015	783,175	1,006,906	230,891
5314000 - Medical Svcs	298,974	301,795	301,795	83,916	317,765	15,970
5340000 - Other Contractual Services	511,657	781,166	804,782	365,482	745,512	-35,654
5400000 - Travel And Per Diem	9,836	8,100	8,100	7,228	10,500	2,400
5410000 - Communications	237,605	235,065	235,065	182,294	237,151	2,086
5420000 - Freight & Postage Services	1,472	1,650	1,650	1,291	1,650	0
5430000 - Utility Services	217,205	236,100	236,100	166,702	244,100	8,000
5440000 - Rentals And Leases	146,849	154,380	154,380	119,253	166,380	12,000
5450000 - Insurance	267,800	189,163	189,163	189,163	171,436	-17,727
5450502 - Insurance Claims - Prop & Casualty	92,878	12,466	12,466	12,466	80,836	68,370
5460000 - Repair & Maintenance Svcs	578,758	779,834	779,834	602,865	1,085,438	305,604
5460008 - R&M Parking re-paving	147,125	0	0	0	0	0
5462000 - Rep & Maint-automotive	992,682	1,325,000	1,325,000	773,573	1,225,000	-100,000
5470000 - Printing And Binding	1,716	1,500	1,500	788	1,800	300
5480000 - Promotional Activities	3,991	4,000	4,000	0	4,000	0
5490000 - Oth Current Chgs & Obligations	2,244	300	300	2,298	1,250	950
5490400 - Bad Debt	3,427,792	3,030,804	3,030,804	1,842,843	3,030,804	0
5490500 - Reimbursement Of Py Revenue	2,995	0	0	0	0	0

FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490501 - OH-Workers' Compensation	66,660	64,364	64,364	64,364	68,072	3,708
5490502 - OH-Property & Liability Insurance	17,831	13,892	13,892	13,892	32,384	18,492
5490503 - OH-Dental Insurance	16,668	24,224	24,224	24,224	32,137	7,913
5490504 - OH-Health Insurance	87,240	91,094	91,094	91,094	97,100	6,006
5490505 - OH-Life/AD&D, STD, LTD	20,820	15,917	15,917	15,917	28,364	12,447
5511000 - Office Supplies	26,402	31,800	31,800	22,288	31,500	-300
5512000 - Office Equipment	16,609	10,105	10,105	5,617	5,500	-4,605
5520000 - Operating Supplies	529,888	868,907	860,907	527,728	841,248	-27,659
5520010 - Computer Software	0	34,015	34,015	34,206	30,581	-3,434
5520020 - Computer Hardware, Non-Capital	930	3,200	3,200	0	56,700	53,500
5520021 - Computer Hardware, Operating	12,714	24,400	24,400	8,005	1,500	-22,900
5521000 - Gas & Oil	582,807	592,029	592,029	326,219	590,229	-1,800
5526000 - Clothing	197,838	186,400	186,400	152,590	198,750	12,350
5540000 - Books,pubs,subs & Memberships	40,873	45,789	45,789	43,849	46,965	1,176
5541000 - Registration Fees	6,234	3,400	3,400	4,686	10,710	7,310
5550000 - Training	63,101	141,500	204,863	71,260	110,650	-30,850
Operating Expenses:	\$9,385,719	\$10,162,874	\$10,244,153	\$6,628,894	\$10,602,918	\$440,044
Capital Outlay:						
5640000 - Machinery & Equipment	97,791	178,276	186,288	88,709	148,747	-29,529
5640020 - Computer Hardware, Capital	32,758	73,530	73,530	57,166	5,000	-68,530
5640100 - Vehicles	159,061	0	17,549	19,382	0	0
5650000 - Construction In Progress	882,337	2,867,264	3,345,432	749,751	6,291,083	3,423,819
5680010 - Computer Software, Capital	43,638	8,325	41,025	3,000	99,200	90,875
Capital Outlay:	\$1,215,585	\$3,127,395	\$3,663,824	\$918,008	\$6,544,030	\$3,416,635
Debt Service:						
5710000 - Principal	106,617	112,984	154,955	154,124	161,450	48,466
5720000 - Interest	20,263	13,896	21,270	6,586	16,176	2,280
Debt Service:	\$126,880	\$126,880	\$176,225	\$160,710	\$177,626	\$50,746
Transfers Out:						
5910001 - Tran Out-general Fund	3,119,955	3,554,405	3,554,405	3,554,405	3,916,215	361,810
5910158 - Tran Out-intergov Radio Commun	83,534	98,325	98,325	98,325	107,925	9,600
5910306 - Tran Out-local Opt Infra Sales	15,160	0	0	0	0	0
5910504 - Tran Out-health Insurance	279,090	0	0	0	0	0
5910510 - Tran Out Fleet	0	80,700	80,700	80,700	157,113	76,413
5910704 - Transfers out-Property Appr	282,600	292,042	292,042	292,047	311,812	19,770
5910705 - Transfers out-Sheriff	1,223,639	1,380,203	1,380,203	1,380,203	1,403,894	23,691
Transfers Out:	\$5,003,978	\$5,405,675	\$5,405,675	\$5,405,680	\$5,896,959	\$491,284
Reserves - Operating:						
5990010 - Reserve For Cash	0	8,112,548	8,112,548	0	10,405,603	2,293,055
5990020 - Reserve For Contingency	0	4,772,087	5,261,952	0	4,932,225	160,138
Reserves - Operating:	\$0	\$12,884,635	\$13,374,500	\$0	\$15,337,828	\$2,453,193
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	25,373	25,373
Reserves - Debt:	\$0	\$0	\$0	\$0	\$25,373	\$25,373
Reserves - Capital:						

FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,499,693	1,367,173	0	471,511	-1,028,182
5990041 - Res For Capital - Designated	0	379,755	379,755	0	475,612	95,857
Reserves - Capital:	\$0	\$1,879,448	\$1,746,928	\$0	\$947,123	-\$932,325
TOTAL EXPENDITURES:	\$47,402,792	\$66,963,610	\$67,988,008	\$41,615,743	\$75,248,395	\$8,284,785

FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

TRENDS & ISSUES

As a result of the increased number of foreclosed homes in Osceola County, this Special Revenue Fund was created to support costs associated with the mediation program.

Personal Services supports 1 FTE, which is a reduction of 2 FTEs from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due the addition of 1 FTE based on the continuation of the program and adjustments to Health and Dental selections during Open Enrollment.**
- **Operating expenses increased due to the continuation of the program and insurance requirements.**
- **Reserves were adjusted per Budget Policy.**

REVENUES

This Fund is supported by revenues based on Administrative Order # 2012-07, which permits the County to receive \$100 per residential foreclosure case filed with the Clerk of the Court, and an additional \$440 per case for mediation services.

Changes between the Recommended and Tentative Budgets include:

- **Charges for Services increased based on projected foreclosure cases for FY16 which will sustain this program for one more year.**

136-HOMESTEAD FORECLOSURE MEDIATION FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 125,827	\$ 0	\$ 69,200	\$ 69,200	\$(56,627)
Miscellaneous Revenues	\$ 1,447	\$ 0	\$ 0	\$ 0	\$(1,447)
Less 5% Statutory Reduction	\$(6,364)	\$ 0	\$(3,460)	\$(3,460)	\$ 2,904
Subtotal:	\$ 120,910	\$ 0	\$ 65,740	\$ 65,740	\$(55,170)
Fund Balance	\$ 201,541	\$ 41,026	\$ 41,026	\$ 0	\$(160,515)
REVENUES TOTAL:	\$ 322,451	\$ 41,026	\$ 106,766	\$ 65,740	\$(215,685)
EXPENDITURES:					
Personal Services	\$ 155,044	\$ 0	\$ 54,236	\$ 54,236	\$(100,808)
Operating Expenses	\$ 54,842	\$ 0	\$ 15,501	\$ 15,501	\$(39,341)
Subtotal:	\$ 209,886	\$ 0	\$ 69,737	\$ 69,737	\$(140,149)
Transfers Out	\$ 46,546	\$ 0	\$ 0	\$ 0	\$(46,546)
Reserves - Operating	\$ 45,988	\$ 0	\$ 0	\$ 0	\$(45,988)
Reserves - Restricted	\$ 0	\$ 41,026	\$ 37,029	\$(3,997)	\$ 37,029
Reserves - Stability	\$ 20,031	\$ 0	\$ 0	\$ 0	\$(20,031)
EXPENDITURES TOTAL:	\$ 322,451	\$ 41,026	\$ 106,766	\$ 65,740	\$(215,685)

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

136 - HOMESTEAD FORECLOSURE MEDIATION FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	85,653	108,114	108,114	77,263	40,882	-67,232
5130001 - Vacancy Factor	0	-1,892	-1,892	0	0	1,892
5140000 - Overtime	80	0	0	0	0	0
5160000 - Compensated Annual Leave	4,220	0	0	4,237	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,011	0	0
5160020 - Compensated Admin Leave	58	0	0	0	0	0
5170000 - Compensated Sick Leave	6,516	0	0	3,610	0	0
5210000 - Fica Taxes	7,190	8,270	8,270	6,189	3,128	-5,142
5220000 - Retirement Contributions	6,836	7,968	7,968	6,333	2,968	-5,000
5230000 - Health Insurance	17,607	30,815	30,815	25,073	6,671	-24,144
5231000 - Life Insurance	87	117	117	100	38	-79
5232000 - Dental Insurance	515	864	864	709	290	-574
5233000 - Lt Disability Insurance	114	178	178	143	67	-111
5233100 - St Disability Insurance	210	329	329	264	90	-239
5240000 - Workers' Compensation	260	281	281	223	102	-179
Personal Services:	\$129,346	\$155,044	\$155,044	\$125,156	\$54,236	-\$100,808
Operating Expenses:						
5310000 - Professional Services	18,750	33,000	33,000	10,200	10,500	-22,500
5400000 - Travel And Per Diem	77	103	103	0	0	-103
5420000 - Freight & Postage Services	12,073	14,000	14,000	6,593	1,600	-12,400
5450000 - Insurance	502	502	502	502	0	-502
5460000 - Repair & Maintenance Svcs	629	2,000	2,000	228	1,000	-1,000
5470000 - Printing And Binding	0	250	250	0	0	-250
5490500 - Reimbursement Of Py Revenue	300	1,000	1,000	150	1,000	0
5490501 - OH-Workers' Compensation	576	558	558	558	197	-361
5490502 - OH-Property & Liability Insurance	39	39	39	39	0	-39
5490503 - OH-Dental Insurance	144	210	210	210	93	-117
5490504 - OH-Health Insurance	756	792	792	792	281	-511
5490505 - OH-Life/AD&D, STD, LTD	180	138	138	138	80	-58
5511000 - Office Supplies	1,412	2,000	2,000	372	750	-1,250
5520000 - Operating Supplies	0	250	250	24	0	-250
Operating Expenses:	\$35,437	\$54,842	\$54,842	\$19,806	\$15,501	-\$39,341
Transfers Out:						
5910001 - Tran Out-general Fund	37,263	46,546	46,546	46,546	0	-46,546
Transfers Out:	\$37,263	\$46,546	\$46,546	\$46,546	\$0	-\$46,546
Reserves - Operating:						
5990010 - Reserve For Cash	0	25,000	25,000	0	0	-25,000
5990020 - Reserve For Contingency	0	20,988	20,988	0	0	-20,988
Reserves - Operating:	\$0	\$45,988	\$45,988	\$0	\$0	-\$45,988
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	37,029	37,029
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$37,029	\$37,029
Reserves - Stability:						
5990080 - Reserve For Stability	0	20,031	12,561	0	0	-20,031
Reserves - Stability:	\$0	\$20,031	\$12,561	\$0	\$0	-\$20,031

136 - HOMESTEAD FORECLOSURE MEDIATION FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$202,046	\$322,451	\$314,981	\$191,508	\$106,766	-\$215,685

FUND 137 – HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)

TRENDS & ISSUES

New to Osceola County in FY16 is the Home Investment Partnership Program (HOME), which 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 Agreement is effective for a period of three federal fiscal years (2016, 2017, and 2018) commencing on October 1, 2015 and ending on September 30, 2018.

Personal Services supports 1.0 FTE from a reallocated position within the Department to administer the program.

The Operating Budget totals \$765,116 for administration and program activities and the City of Kissimmee's portion of the grant as outlined in the Interlocal Agreement.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures decreased to offset the increase to Personal Services.**

REVENUES

The FY16 anticipated allocation from the Department of Housing Urban Development (HUD) is \$657,395. There is a Transfer In from the General Fund in the amount of \$162,000 as outlined in the Interlocal Agreement with the City of Kissimmee for a total FY16 budget of \$819,395.

There were no changes between the Recommended and Tentative Budgets.

137-HOME FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 657,395	\$ 657,395	\$ 0	\$ 657,395
Subtotal:	\$ 0	\$ 657,395	\$ 657,395	\$ 0	\$ 657,395
Transfers In	\$ 0	\$ 162,000	\$ 162,000	\$ 0	\$ 162,000
REVENUES TOTAL:	\$ 0	\$ 819,395	\$ 819,395	\$ 0	\$ 819,395
EXPENDITURES:					
Personal Services	\$ 0	\$ 54,009	\$ 54,279	\$ 270	\$ 54,279
Operating Expenses	\$ 0	\$ 502,428	\$ 502,158	\$(270)	\$ 502,158
Grants and Aids	\$ 0	\$ 262,958	\$ 262,958	\$ 0	\$ 262,958
Subtotal:	\$ 0	\$ 819,395	\$ 819,395	\$ 0	\$ 819,395
EXPENDITURES TOTAL:	\$ 0	\$ 819,395	\$ 819,395	\$ 0	\$ 819,395

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

FUND 137 - HOME FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	35,284	35,284
5130001 - Vacancy Factor	0	0	0	0	-617	-617
5210000 - Fica Taxes	0	0	0	0	2,700	2,700
5220000 - Retirement Contributions	0	0	0	0	2,561	2,561
5230000 - Health Insurance	0	0	0	0	13,072	13,072
5231000 - Life Insurance	0	0	0	0	33	33
5232000 - Dental Insurance	0	0	0	0	242	242
5233000 - Lt Disability Insurance	0	0	0	0	58	58
5233100 - St Disability Insurance	0	0	0	0	78	78
5240000 - Workers' Compensation	0	0	0	0	868	868
Personal Services:	\$0	\$0	\$0	\$0	\$54,279	\$54,279
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	2,500	2,500
5400000 - Travel And Per Diem	0	0	0	0	1,000	1,000
5420000 - Freight & Postage Services	0	0	0	0	100	100
5488000 - Promotional-ads/media Buys	0	0	0	0	2,000	2,000
5490000 - Oth Current Chgs & Obligations	0	0	0	0	495,158	495,158
5511000 - Office Supplies	0	0	0	0	200	200
5521000 - Gas & Oil	0	0	0	0	100	100
5540000 - Books,pubs,subs & Memberships	0	0	0	0	100	100
5550000 - Training	0	0	0	0	1,000	1,000
Operating Expenses:	\$0	\$0	\$0	\$0	\$502,158	\$502,158
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	0	0	262,958	262,958
Grants and Aids:	\$0	\$0	\$0	\$0	\$262,958	\$262,958
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$819,395	\$819,395

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. Overall, the FY16 Budget represents an increase of 96.4% over the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out reduced to offset adjustment to Fund Balance.**

REVENUES

Revenues are based on an additional \$2.00, which is levied on traffic fines and collected by the Clerk of the Circuit Court. Overall, revenues are estimated to increase 96.4% over the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance adjusted based on revised projections.**

139-CRIMINAL JUSTICE TRAINING SUMMARY

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

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

FUND 139 - CRIMINAL JUSTICE TRAINING FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	93,180	63,970	80,387	68,762	125,653	61,683
Transfers Out:	\$93,180	\$63,970	\$80,387	\$68,762	\$125,653	\$61,683
TOTAL EXPENDITURES:	\$93,180	\$63,970	\$80,387	\$68,762	\$125,653	\$61,683

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-relating purposes. (Sections 328.66 and 328.72, Florida Statutes)

Changes between the Recommended and Tentative Budgets include:

- **Transfers Out decreased slightly based on the final Cost Allocation.**
- **Reserves were adjusted to offset reductions to Transfers Out.**

REVENUES

Revenues are derived from boat registration fees collected by the State. For FY16, estimated revenue is based on collection trends in FY15.

There were no changes between the Recommended and Tentative Budgets.

141-BOATING IMPROVEMENT FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 167,447	\$ 52,000	\$ 52,000	\$ 0	\$(115,447)
Miscellaneous Revenues	\$ 7,321	\$ 7,200	\$ 7,200	\$ 0	\$(121)
Less 5% Statutory Reduction	\$(8,738)	\$(2,960)	\$(2,960)	\$ 0	\$ 5,778
Subtotal:	\$ 166,030	\$ 56,240	\$ 56,240	\$ 0	\$(109,790)
Fund Balance	\$ 448,017	\$ 11,341	\$ 11,341	\$ 0	\$(436,676)
REVENUES TOTAL:	\$ 614,047	\$ 67,581	\$ 67,581	\$ 0	\$(546,466)
EXPENDITURES:					
Operating Expenses	\$ 8,546	\$ 0	\$ 0	\$ 0	\$(8,546)
Capital Outlay	\$ 580,780	\$ 0	\$ 0	\$ 0	\$(580,780)
Subtotal:	\$ 589,326	\$ 0	\$ 0	\$ 0	\$(589,326)
Transfers Out	\$ 2,377	\$ 3,940	\$ 3,764	\$(176)	\$ 1,387
Reserves - Operating	\$ 22,344	\$ 788	\$ 788	\$ 0	\$(21,556)
Reserves - Capital	\$ 0	\$ 62,853	\$ 63,029	\$ 176	\$ 63,029
EXPENDITURES TOTAL:	\$ 614,047	\$ 67,581	\$ 67,581	\$ 0	\$(546,466)

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

FUND 141 - BOATING IMPROVEMENT FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	25,925	0	0	0	0	0
5450000 - Insurance	0	8,546	8,546	8,546	0	-8,546
5460000 - Repair & Maintenance Svcs	4,519	0	0	0	0	0
Operating Expenses:	\$30,444	\$8,546	\$8,546	\$8,546	\$0	-\$8,546
Capital Outlay:						
5650000 - Construction In Progress	107,468	580,780	558,356	123,878	0	-580,780
Capital Outlay:	\$107,468	\$580,780	\$558,356	\$123,878	\$0	-\$580,780
Transfers Out:						
5910001 - Tran Out-general Fund	4,255	2,377	2,377	2,377	3,764	1,387
Transfers Out:	\$4,255	\$2,377	\$2,377	\$2,377	\$3,764	\$1,387
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	0	0	788	788
5990020 - Reserve For Contingency	0	22,344	22,344	0	0	-22,344
Reserves - Operating:	\$0	\$22,344	\$22,344	\$0	\$788	-\$21,556
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	63,029	63,029
Reserves - Capital:	\$0	\$0	\$0	\$0	\$63,029	\$63,029
TOTAL EXPENDITURES:	\$142,166	\$614,047	\$591,623	\$134,801	\$67,581	-\$546,466

FUND 142 –MOBILITY FEE EAST DISTRICT FUND

TRENDS & ISSUES

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the Imposition of Mobility Fees. The Mobility Fee will fund multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the East District.

This fund does not support Personal Services.

Operating Expenses include Project Development & Environment (PD&E) Studies for Neptune Road and Nolte Road Corridor. Capital Outlay reflects funds for Neptune Road Phase IV.

This fund is established with Reserves in accordance with Budget Policy.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. The FY16 revenue estimates are conservative as FY16 will represent the first year of collections. To control the use of funds, the expense account will not be available until revenues are received.

There were no changes between the Recommended and Tentative Budgets.

142 - MOBILITY FEE EAST ZONE SUMMARY

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

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

FUND 142 - MOBILITY FEE EAST DISTRICT 2

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	1,050,000	1,050,000
Operating Expenses:	\$0	\$0	\$0	\$0	\$1,050,000	\$1,050,000
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	200,000	200,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	0	0	47,446	47,446
5990020 - Reserve For Contingency	0	0	0	0	125,000	125,000
Reserves - Operating:	\$0	\$0	\$0	\$0	\$172,446	\$172,446
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$1,422,446	\$1,422,446

FUND 143 –MOBILITY FEE WEST DISTRICT FUND

TRENDS & ISSUES

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the Imposition of Mobility Fees. The Mobility Fee will fund multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

This fund does not support Personal Services.

Included in Capital Outlay are FY16 CIP projects, which have been prioritized to reflect available funding and include the following projects: Valencia College Site at Pleasant Hill Road, Neptune Road Phase II, County Sidewalks, three signal/intersection improvement projects, and Hoagland Blvd Phases II & III.

This fund is established with Reserves in accordance with Budget Policy.

Changes between the Recommended and Tentative budgets include:

- Capital Outlay decreased as a result of re-prioritized projects for FY16.
- Reserves for Operating increased to offset the decrease in Capital Outlay.

REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. The FY16 revenue estimates are conservative as FY16 will represent the first year of collections. To control the use of funds, the expense account will not be available until revenues are received.

There were no changes between the Recommended and Tentative Budgets.

143 - MOBILITY FEE WEST ZONE SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 0	\$ 5,609,161	\$ 5,609,161	\$ 0	\$ 5,609,161
Less 5% Statutory Reduction	\$ 0	\$(280,458)	\$(280,458)	\$ 0	\$(280,458)
Subtotal:	\$ 0	\$ 5,328,703	\$ 5,328,703	\$ 0	\$ 5,328,703
REVENUES TOTAL:	\$ 0	\$ 5,328,703	\$ 5,328,703	\$ 0	\$ 5,328,703
EXPENDITURES:					
Capital Outlay	\$ 0	\$ 4,829,970	\$ 4,824,970	\$(5,000)	\$ 4,824,970
Subtotal:	\$ 0	\$ 4,829,970	\$ 4,824,970	\$(5,000)	\$ 4,824,970
Reserves - Operating	\$ 0	\$ 498,733	\$ 503,733	\$ 5,000	\$ 503,733
EXPENDITURES TOTAL:	\$ 0	\$ 5,328,703	\$ 5,328,703	\$ 0	\$ 5,328,703

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

FUND 143 - MOBILITY FEE WEST DISTRICT 1

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	4,824,970	4,824,970
Capital Outlay:	\$0	\$0	\$0	\$0	\$4,824,970	\$4,824,970
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	0	0	21,733	21,733
5990020 - Reserve For Contingency	0	0	0	0	482,000	482,000
Reserves - Operating:	\$0	\$0	\$0	\$0	\$503,733	\$503,733
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$5,328,703	\$5,328,703

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

On January 6, 2014, the BOCC adopted Ordinance #2014-24 amending Part II of the County Code of Ordinances by replacing Chapter 11, entitled “Intersection Safety”, to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff and his designees to enforce Florida Statutes Chapter 316 and allow for the use of a Local Hearing Officer and future camera relocation. The purpose and intent of Chapter 11 is to specifically authorize the use of traffic infraction detectors within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

Fund 145 was initiated for the program and establishes the budget to implement the Mark Wandall Traffic Safety Program for the use of red light cameras at various intersections in Osceola County. Ordinance #2014-24 establishes the use of red light cameras at ten designated intersections and a three year contract with Advanced Traffic Solutions, Inc. (ATS).

Changes between the Recommended and Tentative Budgets include:

- **Operating Expenses decreased to coincide with revised revenue projections.**
- **Reserves established in accordance with Budget Policy.**

REVENUES

Resolution #11-012R (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 will cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks and street lighting.

There were no changes between the Recommended and Tentative Budgets.

- **Fund Balance projections were revised based on trends.**

145 - RED LIGHT CAMERAS SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Judgment, Fines & Forfeits	\$ 59,558	\$ 294,615	\$ 294,615	\$ 0	\$ 235,057
<u>Less 5% Statutory Reduction</u>	<u>\$(2,978)</u>	<u>\$(14,731)</u>	<u>\$(14,731)</u>	<u>\$ 0</u>	<u>\$(11,753)</u>
Subtotal:	\$ 56,580	\$ 279,884	\$ 279,884	\$ 0	\$ 223,304
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 41,600</u>	<u>\$ 0</u>	<u>\$(41,600)</u>	<u>\$ 0</u>
REVENUES TOTAL:	<u>\$ 56,580</u>	<u>\$ 321,484</u>	<u>\$ 279,884</u>	<u>\$(41,600)</u>	<u>\$ 223,304</u>
EXPENDITURES:					
Operating Expenses	\$ 54,080	\$ 321,484	\$ 230,784	\$(90,700)	\$ 176,704
<u>Capital Outlay</u>	<u>\$ 2,500</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,500)</u>
Subtotal:	\$ 56,580	\$ 321,484	\$ 230,784	\$(90,700)	\$ 174,204
<u>Reserves - Operating</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 49,100</u>	<u>\$ 49,100</u>	<u>\$ 49,100</u>
EXPENDITURES TOTAL:	<u>\$ 56,580</u>	<u>\$ 321,484</u>	<u>\$ 279,884</u>	<u>\$(41,600)</u>	<u>\$ 223,304</u>

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

FUND 145 - RED LIGHT CAMERAS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	52,800	52,800	283,294	205,784	152,984
5410000 - Communications	0	200	200	0	0	-200
5420000 - Freight & Postage Services	0	0	0	0	25,000	25,000
5512000 - Office Equipment	0	500	500	0	0	-500
5520000 - Operating Supplies	0	500	500	0	0	-500
5540000 - Books,pubs,subs & Memberships	0	80	80	0	0	-80
Operating Expenses:	\$0	\$54,080	\$54,080	\$283,294	\$230,784	\$176,704
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	2,500	2,500	0	0	-2,500
Capital Outlay:	\$0	\$2,500	\$2,500	\$0	\$0	-\$2,500
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	0	0	49,100	49,100
Reserves - Operating:	\$0	\$0	\$0	\$0	\$49,100	\$49,100
TOTAL EXPENDITURES:	\$0	\$56,580	\$56,580	\$283,294	\$279,884	\$223,304

FUND 148 – THE BUILDING FUND

TRENDS & ISSUES

The Building & Permitting Office 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 & Permitting office is a part of the Building Fund which is managed by the Community Development department. The Building Fund is comprised of IT Application Support (1246), Customer Resources (1450) and Building Official (1452).

Changes between the Recommended and Tentative Budgets include:

- **Personal Services decreased due to selections made during Open Enrollment for Health and Dental insurance as well as adjustments to reflect recent staffing changes.**
- **Operating decreased due to adjustments to overhead calculations.**
- **Transfers Out increased slightly based on the Final Cost Allocation.**
- **Reserves were adjusted per Budget Policy.**

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.

There were no changes between the Recommended and Tentative Budgets.

148-BUILDING FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,928,414	\$ 4,400,371	\$ 4,400,371	\$ 0	\$ 1,471,957
Charges For Services	\$ 89,614	\$ 96,269	\$ 96,269	\$ 0	\$ 6,655
Miscellaneous Revenues	\$ 31,602	\$ 39,509	\$ 39,509	\$ 0	\$ 7,907
Less 5% Statutory Reduction	\$(152,482)	\$(226,807)	\$(226,807)	\$ 0	\$(74,325)
Subtotal:	\$ 2,897,148	\$ 4,309,342	\$ 4,309,342	\$ 0	\$ 1,412,194
Fund Balance	\$ 4,858,608	\$ 3,456,448	\$ 3,456,448	\$ 0	\$(1,402,160)
REVENUES TOTAL:	\$ 7,755,756	\$ 7,765,790	\$ 7,765,790	\$ 0	\$ 10,034
EXPENDITURES:					
Personal Services	\$ 2,364,672	\$ 2,660,851	\$ 2,631,167	\$(29,684)	\$ 266,495
Operating Expenses	\$ 568,127	\$ 418,414	\$ 418,403	\$(11)	\$(149,724)
Capital Outlay	\$ 72,210	\$ 89,300	\$ 89,300	\$ 0	\$ 17,090
Subtotal:	\$ 3,005,009	\$ 3,168,565	\$ 3,138,870	\$(29,695)	\$ 133,861
Transfers Out	\$ 232,546	\$ 387,816	\$ 388,863	\$ 1,047	\$ 156,317
Reserves - Operating	\$ 855,695	\$ 719,883	\$ 719,883	\$ 0	\$(135,812)
Reserves - Capital	\$ 863,889	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 636,111
Reserves - Stability	\$ 2,798,617	\$ 1,989,526	\$ 2,018,174	\$ 28,648	\$(780,443)
EXPENDITURES TOTAL:	\$ 7,755,756	\$ 7,765,790	\$ 7,765,790	\$ 0	\$ 10,034

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

FUND 148 - BUILDING FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,329,289	1,796,492	1,705,767	1,222,210	1,970,567	174,075
5120001 - Source 2 Factor	0	75,867	88,857	0	0	-75,867
5130001 - Vacancy Factor	0	-27,756	-27,756	0	-34,480	-6,724
5140000 - Overtime	627	510	510	1,673	0	-510
5150300 - Class C Meals	12	0	0	0	0	0
5160000 - Compensated Annual Leave	86,177	0	0	77,491	0	0
5160010 - Compensated Ann Leave Payoff	2,630	0	0	355	0	0
5160020 - Compensated Admin Leave	11,928	0	0	9,663	0	0
5170000 - Compensated Sick Leave	48,193	0	0	46,310	0	0
5170010 - Compensated Sick Leave Payoff	3,278	0	0	0	0	0
5170020 - Sick Bank Leave	146	0	0	9,821	0	0
5210000 - Fica Taxes	109,086	121,351	121,351	101,474	150,753	29,402
5220000 - Retirement Contributions	114,797	126,542	126,542	109,145	157,112	30,570
5230000 - Health Insurance	213,662	231,223	231,223	193,886	338,816	107,593
5231000 - Life Insurance	1,566	1,714	1,714	1,430	1,852	138
5232000 - Dental Insurance	6,307	7,897	7,897	6,637	9,954	2,057
5233000 - Lt Disability Insurance	2,109	2,614	2,614	2,131	3,249	635
5233100 - St Disability Insurance	3,911	4,814	4,814	3,950	4,331	-483
5240000 - Workers' Compensation	19,117	23,404	23,404	21,904	29,013	5,609
Personal Services:	\$1,952,834	\$2,364,672	\$2,286,937	\$1,808,082	\$2,631,167	\$266,495
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	5,000	5,000
5310005 - Prof Services-Source 2	189,014	0	126,809	126,808	0	0
5340000 - Other Contractual Services	35,890	39,472	39,472	33,664	42,164	2,692
5400000 - Travel And Per Diem	2,527	2,548	2,548	2,367	5,977	3,429
5410000 - Communications	10,489	10,990	10,990	9,657	12,906	1,916
5420000 - Freight & Postage Services	930	1,164	1,164	808	1,334	170
5450000 - Insurance	16,948	14,662	14,662	14,662	13,900	-762
5450502 - Insurance Claims - Prop & Casualty	16,000	0	0	0	470	470
5460000 - Repair & Maintenance Svcs	34,295	366,165	366,165	345,135	175,815	-190,350
5462000 - Rep & Maint-automotive	8,533	9,600	9,600	12,879	11,040	1,440
5470000 - Printing And Binding	1,201	1,335	1,335	602	1,357	22
5490000 - Oth Current Chgs & Obligations	25,960	27,840	27,840	6,071	29,400	1,560
5490011 - Cash over/shorts	18	0	0	-1	0	0
5490500 - Reimbursement Of Py Revenue	8,745	0	0	0	0	0
5490501 - OH-Workers' Compensation	6,240	5,513	5,513	5,513	7,219	1,706
5490502 - OH-Property & Liability Insurance	1,308	1,717	1,717	1,717	1,845	128
5490503 - OH-Dental Insurance	1,572	2,003	2,003	2,003	3,410	1,407
5490504 - OH-Health Insurance	8,112	7,566	7,566	7,566	10,299	2,733
5490505 - OH-Life/AD&D, STD, LTD	1,860	1,315	1,315	1,315	2,932	1,617
5511000 - Office Supplies	3,648	5,212	5,512	3,175	5,750	538
5512000 - Office Equipment	6,647	0	0	1,890	0	0
5520000 - Operating Supplies	6,883	6,186	6,186	4,780	9,595	3,409
5520010 - Computer Software	107	0	0	0	3,600	3,600
5520020 - Computer Hardware, Non-Capital	2,591	715	715	0	735	20
5520021 - Computer Hardware, Operating	0	0	0	72	1,550	1,550
5521000 - Gas & Oil	40,161	39,708	39,708	27,253	44,510	4,802
5540000 - Books,pubs,subs & Memberships	3,058	10,116	10,116	13,043	11,560	1,444

FUND 148 - BUILDING FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	11,314	14,300	14,300	3,323	16,035	1,735
Operating Expenses:	\$444,051	\$568,127	\$695,236	\$624,302	\$418,403	-\$149,724
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	1,500	1,500
5640020 - Computer Hardware, Capital	49,625	0	4,500	0	38,800	38,800
5640100 - Vehicles	0	72,210	72,210	72,234	49,000	-23,210
5680010 - Computer Software, Capital	17,600	0	0	0	0	0
Capital Outlay:	\$67,225	\$72,210	\$76,710	\$72,234	\$89,300	\$17,090
Transfers Out:						
5910001 - Tran Out-general Fund	317,538	232,546	232,546	232,546	386,864	154,318
5910510 - Tran Out Fleet	0	0	0	0	1,999	1,999
Transfers Out:	\$317,538	\$232,546	\$232,546	\$232,546	\$388,863	\$156,317
Reserves - Operating:						
5990010 - Reserve For Cash	0	537,130	537,130	0	678,000	140,870
5990020 - Reserve For Contingency	0	318,565	318,565	0	41,883	-276,682
Reserves - Operating:	\$0	\$855,695	\$855,695	\$0	\$719,883	-\$135,812
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	863,889	863,889	0	1,500,000	636,111
Reserves - Capital:	\$0	\$863,889	\$863,889	\$0	\$1,500,000	\$636,111
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,798,617	3,218,716	0	2,018,174	-780,443
Reserves - Stability:	\$0	\$2,798,617	\$3,218,716	\$0	\$2,018,174	-\$780,443
TOTAL EXPENDITURES:	\$2,781,648	\$7,755,756	\$8,229,729	\$2,737,164	\$7,765,790	\$10,034

FUND 149 – EAST U.S. 192 CRA

TRENDS & ISSUES

On June 2, 2012, the Board of County Commissioners approved Ordinance No. 12-15 which created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by increment tax revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

Changes between the Recommended and Tentative Budgets include:

- **Transfers Out decreased slightly based on the final Cost Allocation.**
- **Reserves were adjusted to offset adjustment to Transfers Out.**

REVENUES

The calculation of the revenue generated in the redevelopment boundary is as follows:

62% of the difference between:

- The amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the East U.S. 192 Community Redevelopment District.
- The amount of Ad Valorem Taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the East U.S. 192 Community Redevelopment Area, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the ordinance.

There were no changes between the Recommended and Tentative Budgets.

149-EAST 192 CRA SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Transfers In	\$ 60,770	\$ 127,034	\$ 127,034	\$ 0	\$ 66,264
Fund Balance	\$ 41,669	\$ 97,593	\$ 97,593	\$ 0	\$ 55,924
REVENUES TOTAL:	\$ 102,439	\$ 224,627	\$ 224,627	\$ 0	\$ 122,188
EXPENDITURES:					
Operating Expenses	\$ 59,401	\$ 61,546	\$ 61,546	\$ 0	\$ 2,145
Subtotal:	\$ 59,401	\$ 61,546	\$ 61,546	\$ 0	\$ 2,145
Transfers Out	\$ 0	\$ 989	\$ 810	\$(179)	\$ 810
Reserves - Restricted	\$ 43,038	\$ 150,000	\$ 150,000	\$ 0	\$ 106,962
Reserves - Stability	\$ 0	\$ 12,092	\$ 12,271	\$ 179	\$ 12,271
EXPENDITURES TOTAL:	\$ 102,439	\$ 224,627	\$ 224,627	\$ 0	\$ 122,188

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

FUND 149 - EAST 192 CRA

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5400000 - Travel And Per Diem	0	0	0	0	515	515
5490000 - Oth Current Chgs & Obligations	0	59,226	59,226	168	59,226	0
5540000 - Books,pubs,subs & Memberships	175	175	175	175	420	245
5550000 - Training	0	0	0	0	1,385	1,385
Operating Expenses:	\$175	\$59,401	\$59,401	\$343	\$61,546	\$2,145
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	810	810
Transfers Out:	\$0	\$0	\$0	\$0	\$810	\$810
Reserves - Restricted:						
5990070 - Reserves Restricted	0	43,038	43,503	0	150,000	106,962
Reserves - Restricted:	\$0	\$43,038	\$43,503	\$0	\$150,000	\$106,962
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	0	0	12,271	12,271
Reserves - Stability:	\$0	\$0	\$0	\$0	\$12,271	\$12,271
TOTAL EXPENDITURES:	\$175	\$102,439	\$102,904	\$343	\$224,627	\$122,188

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY

TRENDS & ISSUES

On September 10, 2012, the Board of County Commissioners approved Ordinance 12-23 which created the West 192 Development Authority. The West 192 Development Authority is funded by increment tax revenues received based on taxable value within the Development Area and will be used for community development purposes. This Fund supports 3.55 FTE which is an increase of 2.22 FTEs from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the addition of 2 new FTEs (Code Enforcement Officers) that were included in Fund 155 – West 192 Redevelopment Fund as part of the Recommended Budget in error and adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures and Capital Outlay increased due to cost associated with the additional FTEs and adjustments to Property and Liability Insurances as well as adjustments to Overhead rates as a result of Open Enrollment.**
- **Transfer Outs decreased slightly due to adjustments with the Final Cost Allocation plan.**
- **Reserves were re-established in accordance with the Budget Policy as a result of the reduction in Revenue.**
- **Reserves- Capital Designated in accordance with the W192 Development Authority Board's direction to reserves these funds for potential costs associated with the Flexible Assistance Program & the Signage Program.**

REVENUES

The calculation of the revenue generated in the redevelopment boundary is as follows:

- Up to 95% of the difference between:
- The amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the West 192 Development Authority.
- The amount of Ad Valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the West 192 Development Authority, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the Ordinance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers In decreased based on direction from the BOCC during the Special Meeting on July 20th to reduce the TIF allocation for FY16 by \$800,000.**

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 5,203	\$ 5,203	\$ 0	\$ 5,203
Less 5% Statutory Reduction	\$ 0	\$(260)	\$(260)	\$ 0	\$(260)
Subtotal:	\$ 0	\$ 4,943	\$ 4,943	\$ 0	\$ 4,943
Transfers In	\$ 1,338,745	\$ 3,203,838	\$ 2,627,867	\$(575,971)	\$ 1,289,122
Fund Balance	\$ 1,393,334	\$ 1,496,518	\$ 1,496,518	\$ 0	\$ 103,184
REVENUES TOTAL:	\$ 2,732,079	\$ 4,705,299	\$ 4,129,328	\$(575,971)	\$ 1,397,249
EXPENDITURES:					
Personal Services	\$ 184,767	\$ 186,657	\$ 317,723	\$ 131,066	\$ 132,956
Operating Expenses	\$ 492,502	\$ 2,014,828	\$ 2,032,874	\$ 18,046	\$ 1,540,372
Capital Outlay	\$ 0	\$ 0	\$ 73,038	\$ 73,038	\$ 73,038
Subtotal:	\$ 677,269	\$ 2,201,485	\$ 2,423,635	\$ 222,150	\$ 1,746,366
Transfers Out	\$ 0	\$ 6,807	\$ 6,688	\$(119)	\$ 6,688
Reserves - Operating	\$ 53,487	\$ 587,063	\$ 583,966	\$(3,097)	\$ 530,479
Reserves - Capital	\$ 706,384	\$ 706,384	\$ 1,115,039	\$ 408,655	\$ 408,655
Reserves - Stability	\$ 1,294,939	\$ 1,203,560	\$ 0	\$(1,203,560)	\$(1,294,939)
EXPENDITURES TOTAL:	\$ 2,732,079	\$ 4,705,299	\$ 4,129,328	\$(575,971)	\$ 1,397,249

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

150 - WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	48,815	142,712	141,589	98,277	230,833	88,121
5130001 - Vacancy Factor	0	-2,497	-2,216	0	-4,040	-1,543
5160000 - Compensated Annual Leave	2,010	0	0	4,176	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	10,242	0	0
5160020 - Compensated Admin Leave	0	0	0	1,701	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	8,859	0	0
5210000 - Fica Taxes	3,857	10,917	9,686	8,873	17,660	6,743
5220000 - Retirement Contributions	8,906	30,169	26,767	13,694	23,710	-6,459
5230000 - Health Insurance	2,168	1,903	7,543	7,770	45,117	43,214
5231000 - Life Insurance	61	154	136	103	217	63
5232000 - Dental Insurance	96	383	354	252	932	549
5233000 - Lt Disability Insurance	68	236	209	149	379	143
5233100 - St Disability Insurance	151	419	370	286	507	88
5240000 - Workers' Compensation	151	371	329	271	2,408	2,037
Personal Services:	\$66,283	\$184,767	\$184,767	\$154,653	\$317,723	\$132,956
Operating Expenses:						
5310000 - Professional Services	3,280	480,000	480,000	168,567	2,000,000	1,520,000
5310005 - Prof Services-Source 2	1,500	0	0	0	0	0
5400000 - Travel And Per Diem	0	2,000	2,000	1,437	3,200	1,200
5410000 - Communications	0	750	750	65	3,190	2,440
5420000 - Freight & Postage Services	0	1,000	1,000	183	1,000	0
5470000 - Printing And Binding	0	1,000	1,000	773	2,000	1,000
5490501 - OH-Workers' Compensation	120	247	247	247	699	452
5490503 - OH-Dental Insurance	24	93	93	93	331	238
5490504 - OH-Health Insurance	168	351	351	351	998	647
5490505 - OH-Life/AD&D, STD, LTD	48	61	61	61	284	223
5511000 - Office Supplies	0	500	500	335	1,200	700
5512000 - Office Equipment	0	0	0	0	1,700	1,700
5520000 - Operating Supplies	0	500	500	0	1,160	660
5520020 - Computer Hardware, Non-Capital	0	0	0	0	490	490
5520021 - Computer Hardware, Operating	0	0	0	0	3,300	3,300
5521000 - Gas & Oil	0	0	0	0	6,122	6,122
5540000 - Books,pubs,subs & Memberships	0	0	0	0	110	110
5541000 - Registration Fees	0	3,000	3,000	35	3,000	0
5550000 - Training	0	3,000	3,000	0	4,090	1,090
Operating Expenses:	\$5,140	\$492,502	\$492,502	\$172,148	\$2,032,874	\$1,540,372
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	0	0	0	5,000	5,000
5640100 - Vehicles	0	0	0	0	56,800	56,800
5642000 - Communications Equipment	0	0	0	0	11,238	11,238
Capital Outlay:	\$0	\$0	\$0	\$0	\$73,038	\$73,038
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	6,688	6,688
Transfers Out:	\$0	\$0	\$0	\$0	\$6,688	\$6,688
Reserves - Operating:						
5990010 - Reserve For Cash	0	35,658	35,658	0	366,914	331,256

150 - WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990020 - Reserve For Contingency	0	17,829	17,829	0	217,052	199,223
Reserves - Operating:	\$0	\$53,487	\$53,487	\$0	\$583,966	\$530,479
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	706,384	706,384	0	1,115,039	408,655
Reserves - Capital:	\$0	\$706,384	\$706,384	\$0	\$1,115,039	\$408,655
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,294,939	550,066	0	0	-1,294,939
Reserves - Stability:	\$0	\$1,294,939	\$550,066	\$0	\$0	-\$1,294,939
TOTAL EXPENDITURES:	\$71,423	\$2,732,079	\$1,987,206	\$326,800	\$4,129,328	\$1,397,249

FUND 151 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

TRENDS & ISSUES

The Community Development Block Grant Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

Personal Services supports 2.2 FTEs, an increase of 0.1 FTEs from the FY15 Adopted Budget.

Operating Expenditures include funds for proposed community projects as part of the action plan presented to the Board. Grants and Aids in the amount of \$160,000 include funds to support the BVL After Hours Clinic.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenditures increased to offset the decrease to Personal Services.**

REVENUES

The CDBG Fund is funded by grant revenue. The FY16 budget is supported by Entitlement Program revenue, which provides support for community projects and rental assistance programs.

There were no changes between the Recommended and Tentative Budgets.

151-CDBG FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Intergovernmental Revenue	\$ 1,836,859	\$ 2,842,450	\$ 2,842,450	\$ 0	\$ 1,005,591
Subtotal:	\$ 1,836,859	\$ 2,842,450	\$ 2,842,450	\$ 0	\$ 1,005,591
REVENUES TOTAL:	\$ 1,836,859	\$ 2,842,450	\$ 2,842,450	\$ 0	\$ 1,005,591
EXPENDITURES:					
Personal Services	\$ 154,543	\$ 147,543	\$ 141,460	\$(6,083)	\$(13,083)
Operating Expenses	\$ 968,218	\$ 2,534,907	\$ 2,540,990	\$ 6,083	\$ 1,572,772
Capital Outlay	\$ 147,659	\$ 0	\$ 0	\$ 0	\$(147,659)
Grants and Aids	\$ 566,439	\$ 160,000	\$ 160,000	\$ 0	\$(406,439)
Subtotal:	\$ 1,836,859	\$ 2,842,450	\$ 2,842,450	\$ 0	\$ 1,005,591
EXPENDITURES TOTAL:	\$ 1,836,859	\$ 2,842,450	\$ 2,842,450	\$ 0	\$ 1,005,591

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

FUND 151 - CDBG

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	106,525	117,362	102,252	78,812	106,281	-11,081
5130001 - Vacancy Factor	0	-2,054	-2,310	0	-1,860	194
5140000 - Overtime	131	0	0	5	0	0
5150300 - Class C Meals	0	0	0	26	0	0
5160000 - Compensated Annual Leave	4,436	0	0	2,656	0	0
5160010 - Compensated Ann Leave Payoff	1,231	0	0	2,729	0	0
5160020 - Compensated Admin Leave	298	0	0	881	0	0
5170000 - Compensated Sick Leave	2,993	0	0	1,900	0	0
5170010 - Compensated Sick Leave Payoff	378	0	0	0	0	0
5210000 - Fica Taxes	8,485	8,979	10,099	6,332	8,129	-850
5220000 - Retirement Contributions	8,631	9,293	10,372	7,474	7,717	-1,576
5230000 - Health Insurance	18,120	16,403	17,656	12,001	18,446	2,043
5231000 - Life Insurance	134	127	143	94	100	-27
5232000 - Dental Insurance	468	590	648	404	638	48
5233000 - Lt Disability Insurance	173	194	218	133	175	-19
5233100 - St Disability Insurance	319	358	403	245	234	-124
5240000 - Workers' Compensation	3,281	3,291	3,329	1,794	1,600	-1,691
Personal Services:	\$155,600	\$154,543	\$142,810	\$115,485	\$141,460	-\$13,083
Operating Expenses:						
5310000 - Professional Services	0	51,258	51,258	31,440	60,000	8,742
5310005 - Prof Services-Source 2	0	0	30,000	9,381	0	0
5400000 - Travel And Per Diem	11,649	7,500	7,500	10,038	9,000	1,500
5410000 - Communications	0	0	0	216	200	200
5420000 - Freight & Postage Services	420	500	500	119	500	0
5440000 - Rentals And Leases	166	200	200	114	500	300
5450000 - Insurance	0	343	343	0	416	73
5460000 - Repair & Maintenance Svcs	360	500	500	0	500	0
5462000 - Rep & Maint-automotive	60	0	0	0	0	0
5470000 - Printing And Binding	88	750	750	0	750	0
5480000 - Promotional Activities	8,122	7,000	7,000	4,829	7,500	500
5488000 - Promotional-ads/media Buys	5,765	10,000	10,000	9,863	10,000	0
5490000 - Oth Current Chgs & Obligations	257,349	873,585	1,644,022	498,456	2,434,724	1,561,139
5490501 - OH-Workers' Compensation	0	381	381	0	0	-381
5490502 - OH-Property & Liability Insurance	0	23	23	0	0	-23
5490503 - OH-Dental Insurance	0	143	143	0	0	-143
5490504 - OH-Health Insurance	0	541	541	0	0	-541
5490505 - OH-Life/AD&D, STD, LTD	0	94	94	0	0	-94
5511000 - Office Supplies	1,575	2,000	2,000	592	1,500	-500
5512000 - Office Equipment	731	700	700	25	1,200	500
5520000 - Operating Supplies	226	300	300	342	300	0
5521000 - Gas & Oil	122	500	500	0	300	-200
5540000 - Books,pubs,subs & Memberships	5,810	8,100	8,100	2,575	8,100	0
5541000 - Registration Fees	1,425	1,000	1,000	3,590	2,000	1,000
5550000 - Training	0	2,800	2,800	525	3,500	700
Operating Expenses:	\$293,868	\$968,218	\$1,768,655	\$572,105	\$2,540,990	\$1,572,772
Capital Outlay:						
5640000 - Machinery & Equipment	93,683	147,659	0	0	0	-147,659

FUND 151 - CDBG

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	127,590	0	0	0	0	0
5650001 - Capital Outlay Contra	-25	0	0	0	0	0
Capital Outlay:	\$221,248	\$147,659	\$0	\$0	\$0	-\$147,659
Grants and Aids:						
5810000 - Aids To Gov't Agencies	132,640	133,000	133,000	104,185	160,000	27,000
5811000-Aids To Gov't Agencies	750,000	433,439	433,439	0	0	-433,439
Grants and Aids:	\$882,640	\$566,439	\$566,439	\$104,185	\$160,000	-\$406,439
TOTAL EXPENDITURES:	\$1,553,356	\$1,836,859	\$2,477,904	\$791,775	\$2,842,450	\$1,005,591

FUND 152 - MUNICIPAL SERVICE TAXING UNIT

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. Fund 152 includes 30 MSTUs to which funding will be provided to cover the costs for local maintenance and improvement services. Services for FY16 are based on trending expenditures and identifiable needs.

There were no changes between the Recommended and Tentative Budgets.

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 only spent within the respective area.

There were no changes between the Recommended and Tentative Budgets.

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

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

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

FUND 152 - MUNICIPAL SERVICE TAXING UNIT

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	19,750	21,524	21,524	20,070	20,142	-1,382
5340000 - Other Contractual Services	22,560	26,580	26,580	20,450	24,780	-1,800
5410000 - Communications	1,254	2,400	2,400	1,653	1,808	-592
5430000 - Utility Services	554,888	637,803	652,315	452,960	641,871	4,068
5440000 - Rentals And Leases	8,400	8,400	8,400	7,250	8,700	300
5450000 - Insurance	29,273	31,420	31,420	29,599	28,392	-3,028
5460000 - Repair & Maintenance Svcs	372,279	499,774	573,876	271,976	353,913	-145,861
5490000 - Oth Current Chgs & Obligations	1,050	1,175	1,175	1,058	1,131	-44
5493000 - Other Charges Late Pay Fees	6	0	0	0	0	0
5520000 - Operating Supplies	1,156	0	0	0	0	0
Operating Expenses:	\$1,010,616	\$1,229,076	\$1,317,690	\$805,017	\$1,080,737	-\$148,339
Capital Outlay:						
5635000 - Improv-stormwater Facilities	0	114,192	114,192	0	65,870	-48,322
Capital Outlay:	\$0	\$114,192	\$114,192	\$0	\$65,870	-\$48,322
Transfers Out:						
5910001 - Tran Out-general Fund	53,981	56,164	56,164	55,152	56,164	0
5910704 - Transfers out-Property Appr	19,360	21,486	21,486	21,487	20,374	-1,112
Transfers Out:	\$73,341	\$77,650	\$77,650	\$76,639	\$76,538	-\$1,112
Reserves - Operating:						
5990020 - Reserve For Contingency	0	42,000	42,111	0	42,111	111
Reserves - Operating:	\$0	\$42,000	\$42,111	\$0	\$42,111	\$111
TOTAL EXPENDITURES:	\$1,083,957	\$1,462,918	\$1,551,643	\$881,656	\$1,265,256	-\$197,662

FUND 153 - MUNICIPAL SERVICE BENEFITS UNIT

TRENDS & ISSUES

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein. Fund 153 currently provides services to five subdivisions. The FY16 budgeted amounts are based on current year trending costs of services and identifiable needs.

Changes between the Recommended and Tentative Budgets are as follows:

- **Re-appropriate debt service funds for Old Oak Trail to a Transfers Out account to properly account for the debt service payment to the General Fund.**

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving similar 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 only spent within the respective area.

There were no changes between the Recommended and Tentative Budgets.

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 34,210	\$ 35,356	\$ 35,356	\$ 0	\$ 1,146
Less 5% Statutory Reduction	<u>\$(1,710)</u>	<u>\$(1,767)</u>	<u>\$(1,767)</u>	\$ 0	<u>\$(57)</u>
Subtotal:	\$ 32,500	\$ 33,589	\$ 33,589	\$ 0	\$ 1,089
 Fund Balance	 <u>\$ 25,226</u>	 <u>\$ 37,541</u>	 <u>\$ 37,541</u>	 <u>\$ 0</u>	 <u>\$ 12,315</u>
REVENUES TOTAL:	<u>\$ 57,726</u>	<u>\$ 71,130</u>	<u>\$ 71,130</u>	<u>\$ 0</u>	<u>\$ 13,404</u>
EXPENDITURES:					
Operating Expenses	\$ 35,464	\$ 35,537	\$ 35,537	\$ 0	\$ 73
Debt Service	<u>\$ 4,081</u>	<u>\$ 4,131</u>	<u>\$ 0</u>	<u>\$(4,131)</u>	<u>\$(4,081)</u>
Subtotal:	\$ 39,545	\$ 39,668	\$ 35,537	\$(4,131)	\$(4,008)
Transfers Out	\$ 3,921	\$ 3,921	\$ 8,052	\$ 4,131	\$ 4,131
Reserves - Operating	\$ 3,132	\$ 3,132	\$ 3,132	\$ 0	\$ 0
Reserves - Debt	\$ 1,742	\$ 0	\$ 0	\$ 0	\$(1,742)
Reserves - Restricted	<u>\$ 9,386</u>	<u>\$ 24,409</u>	<u>\$ 24,409</u>	<u>\$ 0</u>	<u>\$ 15,023</u>
EXPENDITURES TOTAL:	<u>\$ 57,726</u>	<u>\$ 71,130</u>	<u>\$ 71,130</u>	<u>\$ 0</u>	<u>\$ 13,404</u>

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

153 - MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	869	628	628	661	708	80
5430000 - Utility Services	10,563	12,914	13,414	7,372	13,797	883
5450000 - Insurance	84	100	100	100	100	0
5460000 - Repair & Maintenance Svcs	14,352	21,822	26,539	11,779	20,932	-890
Operating Expenses:	\$25,868	\$35,464	\$40,681	\$19,912	\$35,537	\$73
Debt Service:						
5710000 - Principal	0	3,788	0	0	0	-3,788
5720000 - Interest	0	293	0	0	0	-293
Debt Service:	\$0	\$4,081	\$0	\$0	\$0	-\$4,081
Other Non Operating Expenses:						
5940000 - Other Non Operating Interest	360	0	0	302	0	0
Other Non Operating Expenses:	\$360	\$0	\$0	\$302	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	3,500	3,921	8,002	8,002	7,552	3,631
5910704 - Transfers out-Property Appr	0	0	0	0	500	500
Transfers Out:	\$3,500	\$3,921	\$8,002	\$8,002	\$8,052	\$4,131
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,132	3,132	0	3,132	0
Reserves - Operating:	\$0	\$3,132	\$3,132	\$0	\$3,132	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,742	0	0	0	-1,742
Reserves - Debt:	\$0	\$1,742	\$0	\$0	\$0	-\$1,742
Reserves - Restricted:						
5990070 - Reserves Restricted	0	9,386	11,191	0	24,409	15,023
Reserves - Restricted:	\$0	\$9,386	\$11,191	\$0	\$24,409	\$15,023
TOTAL EXPENDITURES:	\$29,728	\$57,726	\$63,006	\$28,216	\$71,130	\$13,404

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. For FY16, this Fund's Tentative Budget is \$8,081,899 which supports County initiatives for road resurfacing and dirt road paving. Also included in the budget are Capital expenses related to replacement and purchasing heavy equipment machinery.

Changes between the Recommended and Tentative budgets include:

- **Transfers Out decreased due to revisions to the Final Cost Allocation Plan.**

REVENUES

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY16, revenues are based on a projection provided by the Department of Revenue. Additionally, transfers in from the General Fund (Fund 001) and Solid Waste (Fund 401) are included as the revenue generated in this Fund is not sufficient to cover operating expenses.

Changes between the Recommended and Tentative budgets include:

- **Transfers In decreased to offset the reduction in Transfers Out.**

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Intergovernmental Revenue	\$ 3,902,632	\$ 4,107,412	\$ 4,107,412	\$ 0	\$ 204,780
Miscellaneous Revenues	\$ 4,650	\$ 0	\$ 0	\$ 0	\$(4,650)
Less 5% Statutory Reduction	\$(195,364)	\$(205,371)	\$(205,371)	\$ 0	\$(10,007)
Subtotal:	\$ 3,711,918	\$ 3,902,041	\$ 3,902,041	\$ 0	\$ 190,123
Transfers In	\$ 4,772,929	\$ 3,514,356	\$ 3,514,185	\$(171)	\$(1,258,744)
Fund Balance	\$ 1,291,772	\$ 665,673	\$ 665,673	\$ 0	\$(626,099)
REVENUES TOTAL:	\$ 9,776,619	\$ 8,082,070	\$ 8,081,899	\$(171)	\$(1,694,720)
EXPENDITURES:					
Operating Expenses	\$ 8,070,206	\$ 6,750,000	\$ 6,750,000	\$ 0	\$(1,320,206)
Capital Outlay	\$ 1,701,075	\$ 1,325,000	\$ 1,325,000	\$ 0	\$(376,075)
Subtotal:	\$ 9,771,281	\$ 8,075,000	\$ 8,075,000	\$ 0	\$(1,696,281)
Transfers Out	\$ 5,338	\$ 7,070	\$ 6,899	\$(171)	\$ 1,561
EXPENDITURES TOTAL:	\$ 9,776,619	\$ 8,082,070	\$ 8,081,899	\$(171)	\$(1,694,720)

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

FUND 154 - CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfacing	3,428,960	7,313,315	7,916,719	2,677,370	6,000,000	-1,313,315
5460009 - Dirt Road Maintenance/Paving	358,263	756,891	1,112,651	338,609	750,000	-6,891
Operating Expenses:	\$3,787,223	\$8,070,206	\$9,029,370	\$3,015,979	\$6,750,000	-\$1,320,206
Capital Outlay:						
5650000 - Construction In Progress	199,451	1,701,075	1,697,775	576,072	1,325,000	-376,075
Capital Outlay:	\$199,451	\$1,701,075	\$1,697,775	\$576,072	\$1,325,000	-\$376,075
Transfers Out:						
5910001 - Tran Out-general Fund	6,372	5,338	5,338	5,338	6,899	1,561
5910102 - Tran Out-transportation Trust	250,000	0	0	0	0	0
5910407 - Trans Our Osc Pkway	687,500	0	0	0	0	0
Transfers Out:	\$943,872	\$5,338	\$5,338	\$5,338	\$6,899	\$1,561
TOTAL EXPENDITURES:	\$4,930,546	\$9,776,619	\$10,732,483	\$3,597,389	\$8,081,899	-\$1,694,720

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. Personal Services supports 2.4 FTEs which is a decrease of 0.8 FTEs from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to correcting the allocation of 2 FTEs (Code Enforcement Officers) from this Fund to Fund 150 – West 192 Development Authority.**
- **Additionally, Operating Expenditures and Capital Outlay decreased due to cost associated with the reduction in FTEs and adjustments to Overhead Costs, primarily for Property and Liability Insurances.**
- **Transfers Out decreased due to the Final Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Revenue is provided from Special Assessments, Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

155-WEST 192 MSBU PHASE I SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,425,241	\$ 2,344,506	\$ 2,344,506	\$ 0	\$(80,735)
Miscellaneous Revenues	\$ 64,981	\$ 93,879	\$ 93,879	\$ 0	\$ 28,898
Less 5% Statutory Reduction	\$(124,511)	\$(121,919)	\$(121,919)	\$ 0	\$ 2,592
Subtotal:	\$ 2,365,711	\$ 2,316,466	\$ 2,316,466	\$ 0	\$(49,245)
Fund Balance	\$ 1,988,822	\$ 2,465,160	\$ 2,465,160	\$ 0	\$ 476,338
REVENUES TOTAL:	\$ 4,354,533	\$ 4,781,626	\$ 4,781,626	\$ 0	\$ 427,093
EXPENDITURES:					
Personal Services	\$ 199,379	\$ 274,759	\$ 159,651	\$(115,108)	\$(39,728)
Operating Expenses	\$ 2,192,378	\$ 2,270,848	\$ 2,252,723	\$(18,125)	\$ 60,345
Capital Outlay	\$ 81,025	\$ 133,038	\$ 60,000	\$(73,038)	\$(21,025)
Subtotal:	\$ 2,472,782	\$ 2,678,645	\$ 2,472,374	\$(206,271)	\$(408)
Transfers Out	\$ 55,450	\$ 103,725	\$ 102,327	\$(1,398)	\$ 46,877
Reserves - Operating	\$ 662,217	\$ 578,817	\$ 578,817	\$ 0	\$(83,400)
Reserves - Capital	\$ 1,164,084	\$ 1,164,084	\$ 1,164,084	\$ 0	\$ 0
Reserves - Stability	\$ 0	\$ 256,355	\$ 464,024	\$ 207,669	\$ 464,024
EXPENDITURES TOTAL:	\$ 4,354,533	\$ 4,781,626	\$ 4,781,626	\$ 0	\$ 427,093

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

155 - WEST 192 MSBY PHASE I

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	131,331	148,157	112,844	81,003	109,998	-38,159
5130001 - Vacancy Factor	0	-2,593	-1,975	0	-1,925	668
5140000 - Overtime	39	0	0	3	0	0
5160000 - Compensated Annual Leave	11,023	0	0	7,288	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	569	0	0
5160020 - Compensated Admin Leave	748	0	0	103	0	0
5170000 - Compensated Sick Leave	2,695	0	0	4,252	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	492	0	0
5210000 - Fica Taxes	10,736	11,333	8,631	6,730	8,415	-2,918
5220000 - Retirement Contributions	10,694	11,852	9,875	8,502	9,446	-2,406
5230000 - Health Insurance	16,309	23,272	20,452	17,004	27,672	4,400
5231000 - Life Insurance	169	160	122	106	104	-56
5232000 - Dental Insurance	530	907	778	626	649	-258
5233000 - Lt Disability Insurance	223	244	186	152	183	-61
5233100 - St Disability Insurance	415	448	341	282	241	-207
5240000 - Workers' Compensation	5,034	5,599	5,507	4,503	4,868	-731
Personal Services:	\$189,947	\$199,379	\$156,761	\$131,616	\$159,651	-\$39,728
Operating Expenses:						
5312000 - Tax Collector Fees	37,963	48,505	48,505	54,874	48,505	0
5340000 - Other Contractual Services	892	53,300	85,040	26,315	60,900	7,600
5400000 - Travel And Per Diem	436	2,500	2,500	692	2,500	0
5410000 - Communications	4,553	4,000	4,000	3,852	4,000	0
5420000 - Freight & Postage Services	2,066	3,000	3,000	3	3,000	0
5430000 - Utility Services	260,012	280,000	280,000	218,692	280,000	0
5440000 - Rentals And Leases	845	780	780	585	780	0
5450000 - Insurance	1,055	1,194	1,194	1,194	1,130	-64
5460000 - Repair & Maintenance Svcs	1,661,531	1,760,000	1,760,000	1,423,526	1,793,150	33,150
5462000 - Rep & Maint-automotive	1,864	3,000	3,000	574	3,000	0
5470000 - Printing And Binding	1,191	3,500	3,500	171	3,500	0
5480000 - Promotional Activities	950	5,000	5,000	3,897	23,000	18,000
5490501 - OH-Workers' Compensation	684	586	586	586	473	-113
5490502 - OH-Property & Liability Insurance	81	73	73	73	145	72
5490503 - OH-Dental Insurance	168	220	220	220	224	4
5490504 - OH-Health Insurance	900	831	831	831	674	-157
5490505 - OH-Life/AD&D, STD, LTD	204	145	145	145	192	47
5511000 - Office Supplies	79	500	500	262	500	0
5512000 - Office Equipment	0	0	0	0	300	300
5520000 - Operating Supplies	290	950	950	1,121	1,000	50
5521000 - Gas & Oil	9,087	9,794	9,794	4,551	11,250	1,456
5525000 - Tools	0	500	500	0	500	0
5530000 - Road Materials & Supplies	0	10,000	10,000	0	10,000	0
5540000 - Books,pubs,subs & Memberships	905	2,000	2,000	1,105	2,000	0
5550000 - Training	565	2,000	2,000	745	2,000	0
Operating Expenses:	\$1,986,320	\$2,192,378	\$2,224,118	\$1,744,015	\$2,252,723	\$60,345
Capital Outlay:						
5640000 - Machinery & Equipment	0	63,000	247,000	184,000	60,000	-3,000
5640100 - Vehicles	0	18,025	18,025	0	0	-18,025

155 - WEST 192 MSBY PHASE I

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:	\$0	\$81,025	\$265,025	\$184,000	\$60,000	-\$21,025
Transfers Out:						
5910001 - Tran Out-general Fund	65,369	55,450	55,450	55,450	102,327	46,877
Transfers Out:	\$65,369	\$55,450	\$55,450	\$55,450	\$102,327	\$46,877
Reserves - Operating:						
5990010 - Reserve For Cash	0	413,886	413,886	0	373,042	-40,844
5990020 - Reserve For Contingency	0	248,331	155,755	0	205,775	-42,556
Reserves - Operating:	\$0	\$662,217	\$569,641	\$0	\$578,817	-\$83,400
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,164,084	1,164,084	0	1,164,084	0
Reserves - Capital:	\$0	\$1,164,084	\$1,164,084	\$0	\$1,164,084	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	0	0	464,024	464,024
Reserves - Stability:	\$0	\$0	\$0	\$0	\$464,024	\$464,024
TOTAL EXPENDITURES:	\$2,241,636	\$4,354,533	\$4,435,079	\$2,115,081	\$4,781,626	\$427,093

FUND 156 – FEDERAL AND STATE GRANT FUND

TRENDS & ISSUES

In prior years grants were budgeted in the department with the responsibility for management of the grants. However, due to the restructuring of grant accounts, all reoccurring grants are budgeted in this Fund to allow for improved management. This Fund supports 3.5 FTEs, which is unchanged from the FY15 Adopted Budget. Included in the request are anticipated grant awards for the following FY16 CIP projects: Hoagland Blvd Phases II & III and County Sidewalks for the Safe Route to Schools (SRTS) Program.

Changes between the Recommended and Tentative Budgets Include:

- **Personal Services increased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses decreased for adjustments to Overhead rates as a result of Open Enrollment and a reduction in Books, Publications, Subscriptions and Memberships.**

REVENUES

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

Changes between the Recommended and Tentative Budgets include:

- **Intergovernmental Revenue increased as a result of the revised grant award for VOCA, which is received from Florida Office of the Attorney General.**

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Intergovernmental Revenue	\$ 5,176,116	\$ 19,621,154	\$ 19,633,361	\$ 12,207	\$ 14,457,245
Subtotal:	\$ 5,176,116	\$ 19,621,154	\$ 19,633,361	\$ 12,207	\$ 14,457,245
REVENUES TOTAL:	\$ 5,176,116	\$ 19,621,154	\$ 19,633,361	\$ 12,207	\$ 14,457,245
EXPENDITURES:					
Personal Services	\$ 186,844	\$ 187,082	\$ 204,050	\$ 16,968	\$ 17,206
Operating Expenses	\$ 122,791	\$ 88,907	\$ 84,146	\$(4,761)	\$(38,645)
Capital Outlay	\$ 4,834,808	\$ 19,345,165	\$ 19,345,165	\$ 0	\$ 14,510,357
Subtotal:	\$ 5,144,443	\$ 19,621,154	\$ 19,633,361	\$ 12,207	\$ 14,488,918
Transfers Out	\$ 31,673	\$ 0	\$ 0	\$ 0	\$(31,673)
EXPENDITURES TOTAL:	\$ 5,176,116	\$ 19,621,154	\$ 19,633,361	\$ 12,207	\$ 14,457,245

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

FUND 156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	84,385	143,649	209,747	99,903	147,075	3,426
5130001 - Vacancy Factor	0	-2,514	-774	0	-801	1,713
5160000 - Compensated Annual Leave	1,856	0	0	1,679	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,370	0	0
5160020 - Compensated Admin Leave	0	0	0	1,913	0	0
5170000 - Compensated Sick Leave	1,437	0	0	1,136	0	0
5210000 - Fica Taxes	6,504	10,989	16,573	8,073	11,251	262
5220000 - Retirement Contributions	6,260	10,588	13,836	7,937	10,679	91
5230000 - Health Insurance	10,826	22,064	25,022	15,377	33,954	11,890
5231000 - Life Insurance	88	155	242	105	138	-17
5232000 - Dental Insurance	431	864	1,145	595	822	-42
5233000 - Lt Disability Insurance	108	237	373	154	242	5
5233100 - St Disability Insurance	199	438	689	286	323	-115
5240000 - Workers' Compensation	237	374	563	281	367	-7
Personal Services:	\$112,330	\$186,844	\$267,416	\$140,808	\$204,050	\$17,206
Operating Expenses:						
5310000 - Professional Services	0	0	15,096	14,453	0	0
5340000 - Other Contractual Services	320	20,100	20,330	2,890	0	-20,100
5400000 - Travel And Per Diem	3,672	3,275	25,354	6,282	6,425	3,150
5410000 - Communications	521	0	2,680	2,826	3,007	3,007
5440000 - Rentals And Leases	0	0	0	383	0	0
5470000 - Printing And Binding	974	0	4,500	2,319	450	450
5490000 - Oth Current Chgs & Obligations	0	0	0	0	2,608	2,608
5490501 - OH-Workers' Compensation	0	744	372	0	0	-744
5490503 - OH-Dental Insurance	0	280	140	0	17	-263
5490504 - OH-Health Insurance	0	1,056	528	0	4	-1,052
5490505 - OH-Life/AD&D, STD, LTD	0	184	92	0	25	-159
5511000 - Office Supplies	1,759	99	5,780	1,814	0	-99
5512000 - Office Equipment	16,784	2,577	0	0	0	-2,577
5520000 - Operating Supplies	23,980	33,606	113,421	29,805	1,000	-32,606
5520010 - Computer Software	289	0	0	1,770	0	0
5520020 - Computer Hardware, Non-Capital	2,384	5,039	0	0	0	-5,039
5521000 - Gas & Oil	0	0	0	50	0	0
5522000 - Chemicals	25,835	24,327	24,327	24,327	27,121	2,794
5540000 - Books,pubs,subs & Memberships	3,036	1,070	3,598	2,462	1,783	713
5541000 - Registration Fees	1,550	4,500	4,300	3,855	5,650	1,150
5550000 - Training	42,768	25,934	46,988	29,753	36,056	10,122
Operating Expenses:	\$123,872	\$122,791	\$267,506	\$122,989	\$84,146	-\$38,645
Capital Outlay:						
5640000 - Machinery & Equipment	38,400	10,875	203,181	171,218	0	-10,875
5640020 - Computer Hardware, Capital	3,824	0	0	0	0	0
5640100 - Vehicles	21,519	0	25,794	25,794	0	0
5650000 - Construction In Progress	5,504,841	4,823,933	3,530,711	1,075,748	19,345,165	14,521,232
5680010 - Computer Software, Capital	10,800	0	2,071	0	0	0
Capital Outlay:	\$5,579,383	\$4,834,808	\$3,761,757	\$1,272,760	\$19,345,165	\$14,510,357
Grants and Aids:						
5810000 - Aids To Gov't Agencies	32,314	0	52,648	43,236	0	0

FUND 156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	41,335	0	57,070	35,905	0	0
Grants and Aids:	\$73,649	\$0	\$109,718	\$79,141	\$0	\$0
Transfers Out:						
5910705 - Transfers out-Sheriff	76,737	31,673	57,036	51,029	0	-31,673
Transfers Out:	\$76,737	\$31,673	\$57,036	\$51,029	\$0	-\$31,673
TOTAL EXPENDITURES:	\$5,965,970	\$5,176,116	\$4,463,433	\$1,666,727	\$19,633,361	\$14,457,245

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by both cities and the County for public safety and supporting agency communications. Personal Services supports 2.4 FTEs, which is an increase of .2 FTEs from the FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services decreased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to the Overhead Costs Property & Liability Insurances and expenses related to the warehouse lease.**
- **Transfers Out increased due to the Final Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Interfund transfers from other BOCC funds provide an additional revenue source for use of the 800MHz radios.

Changes between the Recommended and Tentative Budgets include:

- **Transfers In decreased as a result of the revised Digital Radio System Cost Allocation.**

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 552,419	\$ 487,034	\$ 487,034	\$ 0	\$(65,385)
Judgment, Fines & Forfeits	\$ 560,000	\$ 548,355	\$ 548,355	\$ 0	\$(11,645)
Miscellaneous Revenues	\$ 26,737	\$ 29,165	\$ 29,165	\$ 0	\$ 2,428
Less 5% Statutory Reduction	\$(56,958)	\$(53,228)	\$(53,228)	\$ 0	\$ 3,730
Subtotal:	\$ 1,082,198	\$ 1,011,326	\$ 1,011,326	\$ 0	\$(70,872)
Transfers In	\$ 725,195	\$ 704,560	\$ 667,583	\$(36,977)	\$(57,612)
Fund Balance	\$ 1,179,640	\$ 1,834,133	\$ 1,834,133	\$ 0	\$ 654,493
REVENUES TOTAL:	\$ 2,987,033	\$ 3,550,019	\$ 3,513,042	\$(36,977)	\$ 526,009
EXPENDITURES:					
Personal Services	\$ 205,291	\$ 224,514	\$ 224,384	\$(130)	\$ 19,093
Operating Expenses	\$ 1,537,627	\$ 1,316,689	\$ 1,324,352	\$ 7,663	\$(213,275)
Capital Outlay	\$ 7,500	\$ 1,361,600	\$ 1,361,600	\$ 0	\$ 1,354,100
Subtotal:	\$ 1,750,418	\$ 2,902,803	\$ 2,910,336	\$ 7,533	\$ 1,159,918
Transfers Out	\$ 91,663	\$ 96,676	\$ 99,837	\$ 3,161	\$ 8,174
Reserves - Operating	\$ 530,000	\$ 493,859	\$ 493,859	\$ 0	\$(36,141)
Reserves - Capital	\$ 614,952	\$ 56,681	\$ 9,010	\$(47,671)	\$(605,942)
EXPENDITURES TOTAL:	\$ 2,987,033	\$ 3,550,019	\$ 3,513,042	\$(36,977)	\$ 526,009

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

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	134,024	141,646	141,646	114,935	161,613	19,967
5130001 - Vacancy Factor	0	-2,478	-2,478	0	-2,757	-279
5140000 - Overtime	559	8,853	8,853	76	2,000	-6,853
5160000 - Compensated Annual Leave	6,744	0	0	7,169	0	0
5160010 - Compensated Ann Leave Payoff	980	0	0	0	0	0
5160020 - Compensated Admin Leave	1,800	0	0	1,748	0	0
5170000 - Compensated Sick Leave	3,752	0	0	2,932	0	0
5170010 - Compensated Sick Leave Payoff	578	0	0	0	0	0
5210000 - Fica Taxes	10,409	11,513	11,513	8,875	12,053	540
5220000 - Retirement Contributions	10,341	12,344	12,344	10,745	15,835	3,491
5230000 - Health Insurance	24,744	27,248	27,248	22,353	29,697	2,449
5231000 - Life Insurance	158	154	154	129	149	-5
5232000 - Dental Insurance	502	627	627	517	696	69
5233000 - Lt Disability Insurance	221	234	234	194	260	26
5233100 - St Disability Insurance	409	431	431	359	345	-86
5240000 - Workers' Compensation	4,478	4,719	4,719	3,949	4,493	-226
5250000 - Unemployment Compensation	825	0	0	0	0	0
Personal Services:	\$200,524	\$205,291	\$205,291	\$173,981	\$224,384	\$19,093
Operating Expenses:						
5313000 - Legal & Engineering Svcs	100	600	600	1,262	300	-300
5340000 - Other Contractual Services	0	0	0	250	0	0
5400000 - Travel And Per Diem	630	3,000	3,000	3,281	3,840	840
5410000 - Communications	22,310	18,290	18,290	16,191	20,520	2,230
5420000 - Freight & Postage Services	489	900	900	237	600	-300
5430000 - Utility Services	94,919	100,695	100,695	67,672	102,700	2,005
5440000 - Rentals And Leases	46,433	68,400	68,400	48,071	57,923	-10,477
5450000 - Insurance	132,636	132,636	132,636	132,636	59,627	-73,009
5460000 - Repair & Maintenance Svcs	1,074,914	1,173,042	1,216,992	1,050,937	1,043,946	-129,096
5462000 - Rep & Maint-automotive	4,840	1,200	1,200	549	1,200	0
5490501 - OH-Workers' Compensation	624	596	596	596	473	-123
5490502 - OH-Property & Liability Insurance	10,240	7,850	7,850	7,850	7,654	-196
5490503 - OH-Dental Insurance	144	154	154	154	223	69
5490504 - OH-Health Insurance	804	580	580	580	674	94
5490505 - OH-Life/AD&D, STD, LTD	180	102	102	102	272	170
5511000 - Office Supplies	226	500	500	334	500	0
5512000 - Office Equipment	920	1,000	1,000	785	1,000	0
5520000 - Operating Supplies	392	8,000	1,000	400	2,400	-5,600
5521000 - Gas & Oil	6,518	11,482	11,482	4,219	12,100	618
5525000 - Tools	1,081	1,000	1,000	648	1,000	0
5526000 - Clothing	123	600	600	478	400	-200
5540000 - Books,pubs,subs & Memberships	205	1,000	1,000	85	1,000	0
5550000 - Training	0	6,000	6,000	5,935	6,000	0
Operating Expenses:	\$1,398,728	\$1,537,627	\$1,574,577	\$1,343,251	\$1,324,352	-\$213,275
Capital Outlay:						
5640000 - Machinery & Equipment	0	7,500	14,500	13,473	0	-7,500
5650000 - Construction In Progress	308,531	0	0	0	1,361,600	1,361,600
Capital Outlay:	\$308,531	\$7,500	\$14,500	\$13,473	\$1,361,600	\$1,354,100

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	66,403	91,663	91,663	91,663	99,837	8,174
Transfers Out:	\$66,403	\$91,663	\$91,663	\$91,663	\$99,837	\$8,174
Reserves - Operating:						
5990010 - Reserve For Cash	0	350,000	350,000	0	329,239	-20,761
5990020 - Reserve For Contingency	0	180,000	188,603	0	164,620	-15,380
Reserves - Operating:	\$0	\$530,000	\$538,603	\$0	\$493,859	-\$36,141
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	614,952	1,435,124	0	9,010	-605,942
Reserves - Capital:	\$0	\$614,952	\$1,435,124	\$0	\$9,010	-\$605,942
TOTAL EXPENDITURES:	\$1,974,185	\$2,987,033	\$3,859,758	\$1,622,368	\$3,513,042	\$526,009

FUND 168 - SECTION 8

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.

Personal services support 9.6 FTEs, which is a decrease of 0.2 FTEs from the FY15 Adopted Budget as a result of a reallocated position.

Changes between the Recommended and Tentative Budget are as follows:

- **Personal Services decreased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating increased to offset the decrease to Personal Services.**

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 source is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

168-SECTION 8 FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Intergovernmental Revenue	\$ 10,062,656	\$ 10,990,992	\$ 10,990,992	\$ 0	\$ 928,336
Miscellaneous Revenues	\$ 870	\$ 0	\$ 0	\$ 0	\$(870)
Subtotal:	\$ 10,063,526	\$ 10,990,992	\$ 10,990,992	\$ 0	\$ 927,466
Fund Balance	\$ 0	\$ 967,508	\$ 967,508	\$ 0	\$ 967,508
REVENUES TOTAL:	\$ 10,063,526	\$ 11,958,500	\$ 11,958,500	\$ 0	\$ 1,894,974
EXPENDITURES:					
Personal Services	\$ 603,077	\$ 599,527	\$ 593,961	\$(5,566)	\$(9,116)
Operating Expenses	\$ 9,460,449	\$ 11,358,973	\$ 11,364,539	\$ 5,566	\$ 1,904,090
Subtotal:	\$ 10,063,526	\$ 11,958,500	\$ 11,958,500	\$ 0	\$ 1,894,974
EXPENDITURES TOTAL:	\$ 10,063,526	\$ 11,958,500	\$ 11,958,500	\$ 0	\$ 1,894,974

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

FUND 168 - SECTION 8

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	292,697	412,470	364,055	251,602	417,073	4,603
5120001 - Source 2 Factor	0	12,897	0	0	0	-12,897
5130001 - Vacancy Factor	0	-6,591	-6,335	0	-7,295	-704
5140000 - Overtime	5,852	5,000	5,000	2,587	0	-5,000
5150300 - Class C Meals	10	0	0	0	0	0
5160000 - Compensated Annual Leave	17,412	0	0	15,699	0	0
5160020 - Compensated Admin Leave	1,098	0	0	1,231	0	0
5170000 - Compensated Sick Leave	14,362	0	0	3,167	0	0
5210000 - Fica Taxes	23,470	29,194	28,074	19,360	31,909	2,715
5220000 - Retirement Contributions	28,173	32,802	31,723	24,133	31,647	-1,155
5230000 - Health Insurance	85,044	109,556	108,303	70,776	113,043	3,487
5231000 - Life Insurance	379	408	392	293	392	-16
5232000 - Dental Insurance	1,953	2,462	2,404	1,708	2,736	274
5233000 - Lt Disability Insurance	508	622	598	431	686	64
5233100 - St Disability Insurance	938	1,147	1,102	795	920	-227
5240000 - Workers' Compensation	2,994	3,110	3,072	2,493	2,850	-260
Personal Services:	\$474,890	\$603,077	\$538,388	\$394,274	\$593,961	-\$9,116
Operating Expenses:						
5310000 - Professional Services	270	300	300	0	300	0
5310005 - Prof Services-Source 2	32,530	0	47,440	25,232	0	0
5320000 - Accounting & Auditing Svcs	0	2,500	2,500	3,960	4,000	1,500
5340000 - Other Contractual Services	13,385	20,000	20,000	11,137	13,692	-6,308
5400000 - Travel And Per Diem	6,477	7,500	7,500	2,492	7,500	0
5410000 - Communications	1,206	1,200	1,200	1,267	1,700	500
5420000 - Freight & Postage Services	9,333	8,000	8,000	5,810	8,000	0
5440000 - Rentals And Leases	5,892	3,000	3,000	4,780	3,500	500
5450000 - Insurance	0	1,695	1,695	0	2,338	643
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	1,247	1,500	1,500	114	1,500	0
5470000 - Printing And Binding	80	400	400	154	400	0
5480000 - Promotional Activities	4,545	4,000	4,000	2,340	5,000	1,000
5490000 - Oth Current Chgs & Obligations	1,169,750	1,167,211	2,208,711	1,176,112	1,933,755	766,544
5490501 - OH-Workers' Compensation	0	1,637	1,637	0	1,891	254
5490502 - OH-Property & Liability Insurance	0	962	962	0	300	-662
5490503 - OH-Dental Insurance	0	616	616	0	893	277
5490504 - OH-Health Insurance	0	2,323	2,323	0	2,698	375
5490505 - OH-Life/AD&D, STD, LTD	0	405	405	0	768	363
5491000 - Other Government Agencies	8,367,781	8,210,000	8,210,000	8,831,609	9,347,004	1,137,004
5511000 - Office Supplies	9,247	9,000	9,000	10,433	11,000	2,000
5520000 - Operating Supplies	6,285	3,000	3,000	5,838	5,000	2,000
5520020 - Computer Hardware, Non-Capital	99	0	0	0	0	0
5521000 - Gas & Oil	4,403	4,000	4,000	2,566	3,000	-1,000
5540000 - Books,pubs,subs & Memberships	862	1,900	1,900	0	1,000	-900
5541000 - Registration Fees	4,435	6,000	6,000	2,561	6,000	0
5550000 - Training	1,203	3,000	3,000	0	3,000	0
Operating Expenses:	\$9,639,030	\$9,460,449	\$10,549,389	\$10,086,404	\$11,364,539	\$1,904,090

FUND 168 - SECTION 8

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
TOTAL EXPENDITURES:	\$10,113,921	\$10,063,526	\$11,087,777	\$10,480,679	\$11,958,500	\$1,894,974

FUND 177 – FIRE IMPACT FEE

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 06-99 and can only be used as directed by the Ordinance for needs related to new growth.

The Fire Impact Fee Fund does not include Personal Services costs. Operating increased \$62,069 from the FY15 Adopted Budget due to the Fire Impact Fee Study. Capital Outlay reflects funding for construction of the Reunion and Overstreet Fire Stations and the purchase of new and replacement fire engines, rescues, tenders, brush tankers, and light vehicles needed for the Fire Rescue and EMS Department.

Changes between the Recommended and Tentative Budgets include:

- **Capital Outlay decreased as a result of adjusting the Reunion and Overstreet Capital Improvement Plan projects.**
- **Transfers Out decreased slightly based on the Final Cost Allocation Plan.**
- **Reserves were adjusted in accordance with Budget Policy.**

REVENUES

Revenues are collected from fire impact fees which were not a part of the Impact Fee repeal ordinance. This fund is also supported by Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

177-FIRE IMPACT FEE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 897,011	\$ 1,269,162	\$ 1,269,162	\$ 0	\$ 372,151
Miscellaneous Revenues	\$ 25,562	\$ 5,000	\$ 5,000	\$ 0	\$(20,562)
Less 5% Statutory Reduction	\$(46,129)	\$(63,708)	\$(63,708)	\$ 0	\$(17,579)
Subtotal:	\$ 876,444	\$ 1,210,454	\$ 1,210,454	\$ 0	\$ 334,010
Fund Balance	\$ 2,204,274	\$ 2,826,531	\$ 2,826,531	\$ 0	\$ 622,257
REVENUES TOTAL:	\$ 3,080,718	\$ 4,036,985	\$ 4,036,985	\$ 0	\$ 956,267
EXPENDITURES:					
Operating Expenses	\$ 225	\$ 62,294	\$ 62,294	\$ 0	\$ 62,069
Capital Outlay	\$ 1,125,000	\$ 3,855,682	\$ 2,007,028	\$(1,848,654)	\$ 882,028
Subtotal:	\$ 1,125,225	\$ 3,917,976	\$ 2,069,322	\$(1,848,654)	\$ 944,097
Transfers Out	\$ 6,057	\$ 6,551	\$ 6,379	\$(172)	\$ 322
Reserves - Operating	\$ 90	\$ 0	\$ 0	\$ 0	\$(90)
Reserves - Capital	\$ 1,949,346	\$ 112,458	\$ 1,961,284	\$ 1,848,826	\$ 11,938
EXPENDITURES TOTAL:	\$ 3,080,718	\$ 4,036,985	\$ 4,036,985	\$ 0	\$ 956,267

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

FUND 177 - FIRE IMPACT FEE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	61,894	61,894
5340000 - Other Contractual Services	37	225	225	712	400	175
Operating Expenses:	\$37	\$225	\$225	\$712	\$62,294	\$62,069
Capital Outlay:						
5650000 - Construction In Progress	0	1,125,000	1,683,000	1,464	2,007,028	882,028
Capital Outlay:	\$0	\$1,125,000	\$1,683,000	\$1,464	\$2,007,028	\$882,028
Transfers Out:						
5910001 - Tran Out-general Fund	3,256	6,057	6,057	6,057	6,379	322
Transfers Out:	\$3,256	\$6,057	\$6,057	\$6,057	\$6,379	\$322
Reserves - Operating:						
5990020 - Reserve For Contingency	0	90	42,042	0	0	-90
Reserves - Operating:	\$0	\$90	\$42,042	\$0	\$0	-\$90
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,949,346	1,391,346	0	1,961,284	11,938
Reserves - Capital:	\$0	\$1,949,346	\$1,391,346	\$0	\$1,961,284	\$11,938
TOTAL EXPENDITURES:	\$3,293	\$3,080,718	\$3,122,670	\$8,233	\$4,036,985	\$956,267

FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impact that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities.

Changes between the Recommended and Tentative Budgets include:

- * Transfers Out decreased slightly based on the Final Cost Allocation
- * Reserves were adjusted to offset reduction to Transfers Out.

REVENUES

The main revenue source to the Fund is from impact fees collected on new developments.

There were no changes between the Recommended and Tentative Budgets.

178-PARKS IMPACT FEE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 1,072,995	\$ 1,663,671	\$ 1,663,671	\$ 0	\$ 590,676
Charges For Services	\$ 0	\$ 1,156	\$ 1,156	\$ 0	\$ 1,156
Less 5% Statutory Reduction	\$(53,651)	\$(83,241)	\$(83,241)	\$ 0	\$(29,590)
Subtotal:	\$ 1,019,344	\$ 1,581,586	\$ 1,581,586	\$ 0	\$ 562,242
Fund Balance	\$ 5,173,297	\$ 6,490,302	\$ 6,490,302	\$ 0	\$ 1,317,005
REVENUES TOTAL:	\$ 6,192,641	\$ 8,071,888	\$ 8,071,888	\$ 0	\$ 1,879,247
EXPENDITURES:					
Operating Expenses	\$ 300,000	\$ 335	\$ 335	\$ 0	\$(299,665)
Capital Outlay	\$ 640,281	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 1,859,719
Subtotal:	\$ 940,281	\$ 2,500,335	\$ 2,500,335	\$ 0	\$ 1,560,054
Transfers Out	\$ 24,241	\$ 23,039	\$ 21,888	\$(1,151)	\$(2,353)
Reserves - Capital	\$ 5,228,119	\$ 5,548,514	\$ 5,549,665	\$ 1,151	\$ 321,546
EXPENDITURES TOTAL:	\$ 6,192,641	\$ 8,071,888	\$ 8,071,888	\$ 0	\$ 1,879,247

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

FUND 178 - PARKS IMPACT FEE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	12,500	300,000	300,000	67,073	0	-300,000
5340000 - Other Contractual Services	57	0	0	574	335	335
Operating Expenses:	\$12,557	\$300,000	\$300,000	\$67,647	\$335	-\$299,665
Capital Outlay:						
5650000 - Construction In Progress	170,317	640,281	3,771,793	39,447	2,500,000	1,859,719
Capital Outlay:	\$170,317	\$640,281	\$3,771,793	\$39,447	\$2,500,000	\$1,859,719
Transfers Out:						
5910001 - Tran Out-general Fund	16,467	24,241	24,241	24,241	21,888	-2,353
Transfers Out:	\$16,467	\$24,241	\$24,241	\$24,241	\$21,888	-\$2,353
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	5,228,119	2,428,536	0	5,549,665	321,546
Reserves - Capital:	\$0	\$5,228,119	\$2,428,536	\$0	\$5,549,665	\$321,546
TOTAL EXPENDITURES:	\$199,340	\$6,192,641	\$6,524,570	\$131,335	\$8,071,888	\$1,879,247

FUND 180 – THE 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. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED tests and research materials to those requiring detention or supervision in Osceola County.

The changes between the Recommended and Tentative Budgets include:

- **Transfers Out decreased slightly based on the Final Cost Allocation.**
- **Reserves were adjusted per budget policy.**

REVENUES

The County currently has a contract 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 charges for printing services, interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets:

180-INMATE WELFARE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 76,469	\$ 56,198	\$ 56,198	\$ 0	\$(20,271)
Miscellaneous Revenues	\$ 204,495	\$ 230,295	\$ 230,295	\$ 0	\$ 25,800
<u>Less 5% Statutory Reduction</u>	<u>\$(3,823)</u>	<u>\$(2,810)</u>	<u>\$(2,810)</u>	<u>\$ 0</u>	<u>\$ 1,013</u>
Subtotal:	\$ 277,141	\$ 283,683	\$ 283,683	\$ 0	\$ 6,542
<u>Fund Balance</u>	<u>\$ 190,448</u>	<u>\$ 169,444</u>	<u>\$ 169,444</u>	<u>\$ 0</u>	<u>\$(21,004)</u>
REVENUES TOTAL:	\$ 467,589	\$ 453,127	\$ 453,127	\$ 0	\$(14,462)
EXPENDITURES:					
Operating Expenses	\$ 300,420	\$ 369,830	\$ 369,830	\$ 0	\$ 69,410
<u>Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 10,280</u>	<u>\$ 10,280</u>	<u>\$ 0</u>	<u>\$ 10,280</u>
Subtotal:	\$ 300,420	\$ 380,110	\$ 380,110	\$ 0	\$ 79,690
Transfers Out	\$ 76,760	\$ 32,004	\$ 31,859	\$(145)	\$(44,901)
Reserves - Operating	\$ 60,914	\$ 41,013	\$ 41,158	\$ 145	\$(19,756)
Reserves - Restricted	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Reserves - Stability</u>	<u>\$ 29,495</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(29,495)</u>
EXPENDITURES TOTAL:	\$ 467,589	\$ 453,127	\$ 453,127	\$ 0	\$(14,462)

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

FUND 180 - INMATE WELFARE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	44,798	50,000	50,000	36,564	50,000	0
5340000 - Other Contractual Services	105,212	131,700	146,739	94,528	131,700	0
5430000 - Utility Services	762	1,050	1,050	797	1,050	0
5440000 - Rentals And Leases	0	0	10,000	7,783	20,630	20,630
5460000 - Repair & Maintenance Svcs	2,319	10,670	10,670	4,517	46,450	35,780
5511000 - Office Supplies	2,557	8,000	6,730	889	6,000	-2,000
5512000 - Office Equipment	342	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	103,442	88,000	88,000	69,299	103,000	15,000
5540000 - Books,pubs,subs & Memberships	8,984	10,000	10,000	4,326	10,000	0
Operating Expenses:	\$268,416	\$300,420	\$324,189	\$218,703	\$369,830	\$69,410
Capital Outlay:						
5640000 - Machinery & Equipment	8,765	0	0	0	10,280	10,280
5640020 - Computer Hardware, Capital	0	0	1,270	1,269	0	0
Capital Outlay:	\$8,765	\$0	\$1,270	\$1,269	\$10,280	\$10,280
Transfers Out:						
5910001 - Tran Out-general Fund	25,841	76,760	15,632	15,632	31,859	-44,901
Transfers Out:	\$25,841	\$76,760	\$15,632	\$15,632	\$31,859	-\$44,901
Reserves - Operating:						
5990010 - Reserve For Cash	0	50,293	50,293	0	41,158	-9,135
5990020 - Reserve For Contingency	0	10,621	33,749	0	0	-10,621
Reserves - Operating:	\$0	\$60,914	\$84,042	\$0	\$41,158	-\$19,756
Reserves - Stability:						
5990080 - Reserve For Stability	0	29,495	45,857	0	0	-29,495
Reserves - Stability:	\$0	\$29,495	\$45,857	\$0	\$0	-\$29,495
TOTAL EXPENDITURES:	\$303,022	\$467,589	\$470,990	\$235,604	\$453,127	-\$14,462

FUND 182 - ROAD IMPACT FEE ZONE 2 FUND

TRENDS & ISSUES

The Transportation Impact Fee Zone 2 Fund was established to account for revenues and appropriations realized from Impact Fees levied on developments affecting this zone's transportation system. However, since the repeal of Impact Fees in FY2012, there are no longer projects associated with this Fund. The only funds included in the FY16 Tentative Budget is the appropriation of \$4.9 million for the developer obligation associated with Ginn. This Fund's debt service obligations will be paid by Fund 001 – General Fund and Fund 306 - Local Option Sales Tax Fund.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Due to the repeal of the Impact Fee Ordinance, the only revenue budgeted for FY16 is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

182-ROAD IMPACT FEE ZONE 2 SUMMARY

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

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

FUND 182 - ROAD IMPACT FEE ZONE 2

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Transfers Out:						
5910235 - Trans Out-infra Stax Ser 2007	0	0	30,666	30,666	0	0
Transfers Out:	\$0	\$0	\$30,666	\$30,666	\$0	\$0
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	4,900,000	4,900,000	0	4,900,000	0
Reserves - Capital:	\$0	\$4,900,000	\$4,900,000	\$0	\$4,900,000	\$0
TOTAL EXPENDITURES:	\$0	\$4,900,000	\$4,930,666	\$30,666	\$4,900,000	\$0

FUND 187 - ROAD IMPACT FEE POINCIANA OVERLAY FUND

TRENDS & ISSUES

The Transportation 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. However, for FY16 funds are being appropriated to Reserves for Capital until the above mentioned project is ready to move forward.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The only revenue budgeted for FY16 is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

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

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

FUND 187 - ROAD IMPACE FEE POINCIANA OVERLAY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	444,537	447,381	0	447,381	2,844
Reserves - Capital:	\$0	\$444,537	\$447,381	\$0	\$447,381	\$2,844
TOTAL EXPENDITURES:	\$0	\$444,537	\$447,381	\$0	\$447,381	\$2,844

DEBT SERVICE FUNDS

Fund - Fund Title	Page
201 – Debt Services Limited G.O. Refunding Bonds, Series 2015	1
202 – Debt Service Sales Tax Revenue Bonds 2009 Fund	4
204 – Debt Services Taxable 5 th Cent Revenue Bond Series 2012	7
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234 – LTD G.O. Bonds Series 2006 Environmental Lands Fund	13
235 – Infrastructure Sales Tax Bond 2007 Debt Service Fund	16
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238 – G.O. Bonds Series 2010	25
239 – Infrastructure Sales Tax Rev Refunding Bonds Series 2011	28
240 – TDT Revenue Refunding Bonds Series 2012	31
241 – Debt Services Infrastructure Sales Surtax Series 2015	34

The only changes made to the Debt Service Funds between the Recommended and Tentative Budgets occurred in Fund 234 - LTD G.O. Bonds Series 2006 Environmental Lands Fund and Fund 240 - TDT Revenue Refunding Bonds Series 2012.

FUND 201 - DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refund of a portion of the outstanding Limited General Obligation Bonds, Series 2006, \$8,600,000 (Fund 234). Debt Service is the only expense associated with this Fund. This bond will sunset in October 2045.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources utilize dedicated Ad Valorem funding to provide funds for the debt service expenses. Other revenue sources include Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

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

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

201 - LIMITED GO REFUNDING BOND, SERIES 2015

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	0	0	0	0	164,615	164,615
5731000 - Debt Issuance Costs	0	0	0	32,700	0	0
Debt Service:	\$0	\$0	\$0	\$32,700	\$164,615	\$164,615
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	192,406	192,406
Reserves - Debt:	\$0	\$0	\$0	\$0	\$192,406	\$192,406
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$32,700	\$357,021	\$357,021

FUND 202 - DEBT SERVICES SALES TAX REVENUE BONDS 2009

TRENDS & ISSUES

This Fund was established in FY09 to account for only the payment of principal, interest and other debt service costs for the Sales Tax Revenue Bonds, Series 2009, \$48,735,000. This bond was issued to provide funds to: finance costs of acquisition, construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. Expenditures include the debt service payment, as well as the required reserves. This bond will sunset in October 2038.

Overall, this Fund is projected to increase by .24% over FY15 Adopted.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306), as well as the Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

202-D/S SALES TAX REV 2009 SUMMARY

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

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

202 - D/S SALES TAX REV 2009

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	960,000	985,000	985,000	985,000	1,020,000	35,000
5720000 - Interest	2,229,556	2,201,582	2,201,582	2,201,581	2,166,907	-34,675
5730000 - Other Debt Service Costs	0	1,000	1,000	0	1,000	0
Debt Service:	\$3,189,556	\$3,187,582	\$3,187,582	\$3,186,581	\$3,187,907	\$325
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,113,404	2,113,404	0	2,133,504	20,100
5990033 - Res For Debt - Bond Covenant	0	3,189,856	3,189,856	0	3,189,856	0
Reserves - Debt:	\$0	\$5,303,260	\$5,303,260	\$0	\$5,323,360	\$20,100
TOTAL EXPENDITURES:	\$3,189,556	\$8,490,842	\$8,490,842	\$3,186,581	\$8,511,267	\$20,425

FUND 204 - DEBT SERVICES 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 Bond, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This bond will sunset in October 2041.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Special Assessment from the OMNI Orlando Resort, a Transfer In from the 5th Cent Resort Tax Fund (Fund 105) as well as interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

204-TDT TAX BONDS SERIES 2012 SUMMARY

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

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

204 - TDT TAX BOND SERIES 2012

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	200,000	205,000	205,000	205,000	210,000	5,000
5720000 - Interest	730,221	724,581	724,581	724,310	718,414	-6,167
5730000 - Other Debt Service Costs	0	500	500	0	500	0
Debt Service:	\$930,221	\$930,081	\$930,081	\$929,310	\$928,914	-\$1,167
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	570,840	570,840	0	572,575	1,735
5990033 - Res For Debt - Bond Covenant	0	935,880	935,880	0	935,880	0
Reserves - Debt:	\$0	\$1,506,720	\$1,506,720	\$0	\$1,508,455	\$1,735
TOTAL EXPENDITURES:	\$930,221	\$2,436,801	\$2,436,801	\$929,310	\$2,437,369	\$568

FUND 210 - DEBT SERVICES WEST 192 IIC FUND

TRENDS & ISSUES

This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessments Bonds, Series 2003. This Bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033. Overall, this Fund is projected to decrease by 10.42% from FY15 Adopted.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The funding sources for FY16 are Special Assessments, Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

210-W 192 PHASE IIC SUMMARY

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

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

210 - W 192 PHASE IIC

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	75,000	80,000	80,000	80,000	75,000	-5,000
5710001 - Princ. Early Redemption	0	227,846	227,846	200,000	165,000	-62,846
5720000 - Interest	144,838	140,963	140,963	135,600	126,363	-14,600
5730000 - Other Debt Service Costs	1,050	600	600	750	1,500	900
Debt Service:	\$220,888	\$449,409	\$449,409	\$416,350	\$367,863	-\$81,546
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	154,482	154,482	0	142,244	-12,238
5990033 - Res For Debt - Bond Covenant	0	295,913	327,052	0	295,913	0
Reserves - Debt:	\$0	\$450,395	\$481,534	\$0	\$438,157	-\$12,238
TOTAL EXPENDITURES:	\$220,888	\$899,804	\$930,943	\$416,350	\$806,020	-\$93,784

FUND 234 - LTD G.O. BONDS SERIES 2006 ENVIRONMENTAL LANDS

TRENDS & ISSUES

This Fund accounts for the principal, interest and other debt service expenses related to the \$15,295,000, Save Osceola General Obligation Bonds. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. Additionally this year the Board passed the LTD G.O. Refunding Bonds; Series 2015 to advance refund \$8,600,000 of the balance of this bond. The remaining balance of these bonds will sunset in October 2025. Overall, this Fund is projected to decrease 18.7% from FY15 Adopted.

Changes between the Recommended and Tentative budgets include:

- Reserves were adjusted to offset the slight reduction to Ad Valorem due to a calculation adjustment caused by rounding.

REVENUES

Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to provide funds for the debt service expenses. Other revenue sources include Fund Balance.

Changes between the Recommended and Tentative budgets include:

- Ad Valorem Taxes slightly decreased due to a calculation adjustment.

234-LTD GO BONDS 2006 SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,179,773	\$ 891,756	\$ 891,755	\$ (1)	\$(288,018)
<u>Less 5% Statutory Reduction</u>	<u>\$(58,989)</u>	<u>\$(44,588)</u>	<u>\$(44,588)</u>	<u>\$ 0</u>	<u>\$ 14,401</u>
Subtotal:	\$ 1,120,784	\$ 847,168	\$ 847,167	\$ (1)	\$(273,617)
<u>Fund Balance</u>	<u>\$ 1,333,370</u>	<u>\$ 1,148,000</u>	<u>\$ 1,148,000</u>	<u>\$ 0</u>	<u>\$(185,370)</u>
REVENUES TOTAL:	<u>\$ 2,454,154</u>	<u>\$ 1,995,168</u>	<u>\$ 1,995,167</u>	<u>\$ (1)</u>	<u>\$(458,987)</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 1,179,773</u>	<u>\$ 831,629</u>	<u>\$ 831,629</u>	<u>\$ 0</u>	<u>\$(348,144)</u>
Subtotal:	\$ 1,179,773	\$ 831,629	\$ 831,629	\$ 0	\$(348,144)
<u>Reserves - Debt</u>	<u>\$ 1,274,381</u>	<u>\$ 1,163,539</u>	<u>\$ 1,163,538</u>	<u>\$ (1)</u>	<u>\$(110,843)</u>
EXPENDITURES TOTAL:	<u>\$ 2,454,154</u>	<u>\$ 1,995,168</u>	<u>\$ 1,995,167</u>	<u>\$ (1)</u>	<u>\$(458,987)</u>

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

234 - LTD GO BONDS 2006

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	695,000	720,000	720,000	720,000	750,000	30,000
5720000 - Interest	487,723	459,423	459,423	459,423	81,195	-378,228
5730000 - Other Debt Service Costs	434	350	350	0	434	84
5740000 - Pmt Refunded Bond Escrow Agent	0	0	0	8,369,570	0	0
Debt Service:	\$1,183,156	\$1,179,773	\$1,179,773	\$9,548,993	\$831,629	-\$348,144
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	972,512	972,512	0	813,538	-158,974
5990034 - Bond Reserves - Other	0	301,869	334,191	0	350,000	48,131
Reserves - Debt:	\$0	\$1,274,381	\$1,306,703	\$0	\$1,163,538	-\$110,843
TOTAL EXPENDITURES:	\$1,183,156	\$2,454,154	\$2,486,476	\$9,548,993	\$1,995,167	-\$458,987

FUND 235 - INFRASTRUCTURE SALES SURTAX BONDS SERIES 2007

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipping of certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center. This bond will sunset in October 2025. Overall, this Fund is projected to decrease 15.06% below FY15 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from the Local Option Sales Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

235-INFRA SALES SURTAX SERIES 2007 SUMMARY

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

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

235 - INFRA SALES SURTAX SERIES 2007

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,300,000	3,465,000	3,465,000	3,465,000	3,640,000	175,000
5720000 - Interest	2,885,100	2,716,975	2,716,975	2,716,975	1,363,150	-1,353,825
5730000 - Other Debt Service Costs	0	600	600	0	600	0
5740000 - Pmt Refunded Bond Escrow Agent	0	0	0	26,071,206	0	0
Debt Service:	\$6,185,100	\$6,182,575	\$6,182,575	\$32,253,181	\$5,003,750	-\$1,178,825
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,955,175	4,955,175	0	4,456,225	-498,950
Reserves - Debt:	\$0	\$4,955,175	\$4,955,175	\$0	\$4,456,225	-\$498,950
TOTAL EXPENDITURES:	\$6,185,100	\$11,137,750	\$11,137,750	\$32,253,181	\$9,459,975	-\$1,677,775

FUND 236 - CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses related to the \$132,250,000 Capital Improvement Revenue Bond issued in 2009. This Bond was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. The final debt service payment for this bond issue is scheduled for October 2039.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from the General Fund and Fund 115 -Courthouse Facilities Fund to support debt service payments associated with the Parking Garage. Also a Transfer In from the General Fund to support the remaining debt service previously paid by Impact Fees. Additional revenue is received from a Federal subsidy on the Build America & Recovery Zone Economic Development Bonds, as well as interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

236-CAPITAL IMPROVEMENT BOND SERIES 2009 SUMMARY

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

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

236 - CAPITAL IMPROVEMENT BOND SERIES 2009

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,620,000	2,725,000	2,725,000	2,725,000	2,850,000	125,000
5720000 - Interest	7,499,367	7,385,593	7,385,593	7,385,592	7,272,068	-113,525
5730000 - Other Debt Service Costs	825	825	825	825	825	0
Debt Service:	\$10,120,192	\$10,111,418	\$10,111,418	\$10,111,417	\$10,122,893	\$11,475
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	6,512,409	6,512,409	0	6,564,660	52,251
5990033 - Res For Debt - Bond Covenant	0	7,969,261	7,969,261	0	7,969,261	0
Reserves - Debt:	\$0	\$14,481,670	\$14,481,670	\$0	\$14,533,921	\$52,251
TOTAL EXPENDITURES:	\$10,120,192	\$24,593,088	\$24,593,088	\$10,111,417	\$24,656,814	\$63,726

FUND 237 - SALES TAX REVENUE REFUNDING BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from the General Fund, Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

237-SALES TAX REF REV BONDS SERIES 2010 SUMMARY

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

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

237 - SALES TAX REF REV BONDS SERIES 2010

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,620,000	2,690,000	2,690,000	2,690,000	2,690,000	0
5720000 - Interest	1,561,850	1,482,200	1,482,200	1,482,200	1,482,200	0
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$4,182,150	\$4,172,500	\$4,172,500	\$4,172,500	\$4,172,500	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,495,925	3,495,925	0	3,495,925	0
5990033 - Res For Debt - Bond Covenant	0	4,231,900	4,231,900	0	4,231,900	0
Reserves - Debt:	\$0	\$7,727,825	\$7,727,825	\$0	\$7,727,825	\$0
TOTAL EXPENDITURES:	\$4,182,150	\$11,900,325	\$11,900,325	\$4,172,500	\$11,900,325	\$0

FUND 238 - G.O. BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt service costs related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025. Overall, this Fund is projected to increase 0.21% compared to FY15 Adopted.

There were no changes between the Recommended and Tentative budgets

REVENUES

Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to provide funds for debt service expenses. Other revenue sources include interest and Fund Balance.

There were no changes between the Recommended and Tentative budgets

238-GO BONDS 2010 SUMMARY

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

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

238 - GO BONDS 2010

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,335,000	1,390,000	1,390,000	1,390,000	1,445,000	55,000
5720000 - Interest	719,819	665,319	665,319	665,319	608,519	-56,800
5730000 - Other Debt Service Costs	115	100	100	0	100	0
Debt Service:	\$2,054,934	\$2,055,419	\$2,055,419	\$2,055,319	\$2,053,619	-\$1,800
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,763,760	1,763,760	0	1,795,000	31,240
5990034 - Bond Reserves - Other	0	21,467	-56,255	0	0	-21,467
Reserves - Debt:	\$0	\$1,785,227	\$1,707,505	\$0	\$1,795,000	\$9,773
TOTAL EXPENDITURES:	\$2,054,934	\$3,840,646	\$3,762,924	\$2,055,319	\$3,848,619	\$7,973

FUND 239-INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

TRENDS & ISSUES

This Fund was established in FY12 to account for the payments of principal, interest and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

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

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

239 - INFRA SALES TAX REV REFUNDING 2011

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,455,000	2,505,000	2,505,000	2,505,000	2,580,000	75,000
5720000 - Interest	1,288,325	1,226,825	1,226,825	1,226,825	1,125,375	-101,450
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$3,743,625	\$3,732,125	\$3,732,125	\$3,732,125	\$3,705,675	-\$26,450
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,174,938	3,186,519	0	3,235,438	60,500
Reserves - Debt:	\$0	\$3,174,938	\$3,186,519	\$0	\$3,235,438	\$60,500
TOTAL EXPENDITURES:	\$3,743,625	\$6,907,063	\$6,918,644	\$3,732,125	\$6,941,113	\$34,050

FUND 240 - TDT REVENUE REFUNDING 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 issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A and will sunset in October 2034. Overall, this Fund is projected to increase .38% compared to FY15 Adopted Budget.

Changes between the Recommended and Tentative budgets include:

- **Reserves reduced to offset the reduction in revenue**

REVENUES

Funding sources include Transfers In from the Fund 104 - Tourist Development Tax Fund, Fund 105 - the 5th Cent Resort Tax Fund, as well as Fund Balance. Additional revenue is received from the Florida Department of Revenue for the retained spring training franchise.

Changes between the Recommended and Tentative budgets include:

- **Transfer In reduced slightly due to a calculation adjustment**

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0	\$ 0
Subtotal:	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0	\$ 0
<u>Transfers In</u>	\$ 5,041,254	\$ 5,048,336	\$ 5,047,928	\$(408)	\$ 6,674
<u>Fund Balance</u>	\$ 3,965,319	\$ 3,995,216	\$ 3,995,216	\$ 0	\$ 29,897
REVENUES TOTAL:	\$ 9,506,573	\$ 9,543,552	\$ 9,543,144	\$(408)	\$ 36,571
EXPENDITURES:					
<u>Debt Service</u>	\$ 5,511,357	\$ 5,496,832	\$ 5,496,832	\$ 0	\$(14,525)
Subtotal:	\$ 5,511,357	\$ 5,496,832	\$ 5,496,832	\$ 0	\$(14,525)
<u>Reserves - Debt</u>	\$ 3,995,216	\$ 4,046,720	\$ 4,046,312	\$(408)	\$ 51,096
EXPENDITURES TOTAL:	\$ 9,506,573	\$ 9,543,552	\$ 9,543,144	\$(408)	\$ 36,571

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

240 - TDT REF & IMP 2012

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,330,000	2,375,000	2,375,000	2,375,000	2,445,000	70,000
5720000 - Interest	3,194,981	3,136,057	3,136,057	3,136,056	3,051,532	-84,525
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$5,525,281	\$5,511,357	\$5,511,357	\$5,511,356	\$5,496,832	-\$14,525
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,995,216	3,995,216	0	4,046,312	51,096
Reserves - Debt:	\$0	\$3,995,216	\$3,995,216	\$0	\$4,046,312	\$51,096
TOTAL EXPENDITURES:	\$5,525,281	\$9,506,573	\$9,506,573	\$5,511,356	\$9,543,144	\$36,571

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). There are no Operating Expenses associated with this Fund. This bond will sunset in October 2045.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306), as well as Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

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

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

241 - INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	235,000	235,000
5720000 - Interest	0	0	0	0	510,140	510,140
5731000 - Debt Issuance Costs	0	0	0	42,345	0	0
Debt Service:	\$0	\$0	\$0	\$42,345	\$745,140	\$745,140
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	649,724	649,724
Reserves - Debt:	\$0	\$0	\$0	\$0	\$649,724	\$649,724
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$42,345	\$1,394,864	\$1,394,864

CAPITAL PROJECTS FUNDS

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The only change made to the Capital Funds between the Recommended and Tentative Budgets occurred in Fund 306 - Local Infrastructure Sales Surtax Fund.

FUND 305 - DEFICIENT ROADS FUND

TRENDS & ISSUES

The Deficient Roads Fund was created to recognize and reserve funds to be used for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance No. 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources. There are no new projects submitted for funding in FY16. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This is a non-revenue generating fund with the exception of interest. The Fund was established through transfers from Fund 001- General Fund and Fund 306- Infrastructure Sales Surtax Fund.

There were no changes between the Recommended and Tentative Budgets.

305-DEFICIENT ROADS CAPITAL SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Fund Balance	\$ 2,818,180	\$ 0	\$ 0	\$ 0	\$(2,818,180)
REVENUES TOTAL:	\$ 2,818,180	\$ 0	\$ 0	\$ 0	\$(2,818,180)
EXPENDITURES:					
Capital Outlay	\$ 2,818,180	\$ 0	\$ 0	\$ 0	\$(2,818,180)
Subtotal:	\$ 2,818,180	\$ 0	\$ 0	\$ 0	\$(2,818,180)
EXPENDITURES TOTAL:	\$ 2,818,180	\$ 0	\$ 0	\$ 0	\$(2,818,180)

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

FUND 305 - DEFICIENT ROADS FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	11,900	2,818,180	2,820,180	0	0	-2,818,180
Capital Outlay:	\$11,900	\$2,818,180	\$2,820,180	\$0	\$0	-\$2,818,180
Transfers Out:						
5910306 - Tran Out-local Opt Infra Sales	101,910	0	4,181	4,181	0	0
Transfers Out:	\$101,910	\$0	\$4,181	\$4,181	\$0	\$0
TOTAL EXPENDITURES:	\$113,810	\$2,818,180	\$2,824,361	\$4,181	\$0	-\$2,818,180

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 levied for the County's infrastructure needs. For FY16, the Tentative Budget is projected to decrease by -27.9% from the FY15 Adopted Budget; however, it omits funding to be carried forward for the continuation of currently funded capital projects. The remaining funding will be incorporated into the budget closer to the end of this fiscal year to have the most accurate estimates possible. Transfers Out total \$18 million, including \$16.6 million for debt obligations as well as \$1.7 million which is transferred to the Sheriff's Office for vehicle replacements. In addition to the Sheriff's request above, projects included in the FY16 budget are the Sheriff's Office Training Facility and In-House Clinic, Overstreet Landing, stormwater projects, bridge safety and rehabilitation projects, traffic/intersection safety projects and the Valencia College at Pleasant Hill Road Site project. Capital requests for FY16 are subject to Board approval before funding is committed.

The FY16 Recommended Budget was presented to the Board out of balance by \$1,379,172. During the Special Meeting held July 20, 2015, the Board provided direction to reduce reserves to balance this Fund, which is reflected below along with other adjustments.

Changes between Recommended and Tentative Budgets include:

- **Capital Outlay decreased \$723,501 to reduce the FY16 requests for the Sheriff's Office Training Facility and New Vehicles. However, a budget request for \$256,499 for the Mac Overstreet/Valencia College at Pleasant Hill Road project has been included.**
- **Transfers Out decreased \$150,137 due to the Final Cost Allocation Plan and reducing the budget request for the Sheriff's Office new vehicles.**
- **Reserves for Capital decreased \$505,534 in order to balance the fund and in accordance with the Budget Policy.**

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. The FY16 budget reflects the estimate provided from the Department of Revenue's Office of Tax Research evaluated against current trends. The Fund Balance is a conservative estimate and will be revised once the balance remaining from currently funded capital projects is determined.

There were no changes between Recommended and Tentative Budgets.

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Other Taxes	\$ 23,894,820	\$ 26,716,783	\$ 26,716,783	\$ 0	\$ 2,821,963
Miscellaneous Revenues	\$ 69,845	\$ 97,890	\$ 97,890	\$ 0	\$ 28,045
Less 5% Statutory Reduction	<u>\$(1,198,233)</u>	<u>\$(1,340,734)</u>	<u>\$(1,340,734)</u>	\$ 0	<u>\$(142,501)</u>
Subtotal:	\$ 22,766,432	\$ 25,473,939	\$ 25,473,939	\$ 0	\$ 2,707,507
Fund Balance	\$ 31,415,020	\$ 13,573,541	\$ 13,573,541	\$ 0	\$(17,841,479)
REVENUES TOTAL:	<u>\$ 54,181,452</u>	<u>\$ 39,047,480</u>	<u>\$ 39,047,480</u>	\$ 0	<u>\$(15,133,972)</u>
EXPENDITURES:					
Capital Outlay	\$ 25,749,715	\$ 5,949,556	\$ 5,226,055	\$(723,501)	\$(20,523,660)
Debt Service	\$ 1,836,648	\$ 1,836,729	\$ 1,836,729	\$ 0	\$ 81
Subtotal:	\$ 27,586,363	\$ 7,786,285	\$ 7,062,784	\$(723,501)	\$(20,523,579)
Transfers Out	\$ 15,509,067	\$ 19,066,826	\$ 18,916,689	\$(150,137)	\$ 3,407,622
Reserves - Capital	\$ 11,086,022	\$ 13,573,541	\$ 13,068,007	\$(505,534)	\$ 1,981,985
EXPENDITURES TOTAL:	<u>\$ 54,181,452</u>	<u>\$ 40,426,652</u>	<u>\$ 39,047,480</u>	<u>\$(1,379,172)</u>	<u>\$(15,133,972)</u>

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

FUND 306 - INFRASTRUCTURE SALES SURTAX FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640020 - Computer Hardware, Capital	2,471	0	0	0	0	0
5640100 - Vehicles	207,216	0	0	0	0	0
5646000 - Other Equipment	6,341	0	0	0	0	0
5650000 - Construction In Progress	5,039,244	25,749,715	31,696,245	11,573,752	5,226,055	-20,523,660
Capital Outlay:	\$5,255,272	\$25,749,715	\$31,696,245	\$11,573,752	\$5,226,055	-\$20,523,660
Debt Service:						
5710000 - Principal	584,581	612,715	612,715	612,715	641,892	29,177
5710003 - Principal- Capital Lease	804,211	825,522	825,522	825,522	847,399	21,877
5720000 - Interest	234,001	206,279	206,279	206,279	177,182	-29,097
5720003 - Interest - Capital Lease	213,444	192,132	192,132	192,132	170,256	-21,876
Debt Service:	\$1,836,236	\$1,836,648	\$1,836,648	\$1,836,648	\$1,836,729	\$81
Transfers Out:						
5910001 - Tran Out-general Fund	151,935	101,462	101,462	101,462	56,448	-45,014
5910154 - Tran Out-constitutional Gas Tx	1,050,000	0	0	0	0	0
5910202 - Tran Out -202	2,679,544	3,199,083	3,129,609	3,129,609	3,208,007	8,924
5910235 - Trans Out-infra Stax Ser 2007	6,161,500	6,260,745	6,201,064	6,201,064	5,093,050	-1,167,695
5910236 - Tran Out Debt Svc	6,593,662	0	0	0	4,185,141	4,185,141
5910239 - Tran Out - 239 Refunding Bond Seri	3,769,075	3,767,706	3,767,706	3,767,706	3,754,594	-13,112
5910241 - Tran Out Infrastructure Sales Surtax	0	0	0	0	919,449	919,449
5910408 - Tran Out Fund 408	2,182,224	0	0	0	0	0
5910705 - Transfers out-Sheriff	2,169,990	2,180,071	2,180,071	2,180,071	1,700,000	-480,071
Transfers Out:	\$24,757,930	\$15,509,067	\$15,379,912	\$15,379,912	\$18,916,689	\$3,407,622
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,086,022	12,803,925	0	13,068,007	1,981,985
Reserves - Capital:	\$0	\$11,086,022	\$12,803,925	\$0	\$13,068,007	\$1,981,985
TOTAL EXPENDITURES:	\$31,849,439	\$54,181,452	\$61,716,730	\$28,790,312	\$39,047,480	-\$15,133,972

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

This Fund was created in FY10 to allocate funding for general capital outlay projects. Its purpose is to distinguish between capital projects funded from the local infrastructure sales surtax and other revenue sources. This Fund does not generate revenue. During FY15, a new Fund was created, Fund 328 - Special Purpose Capital Fund, which includes \$23 million for the SunRail SIB Loan which was previously included in this Fund. The balance for ongoing projects will be included later in the budget process. However, this Fund currently includes Reserves-Assigned in the amount of \$2.7 million for contractual commitments.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This is not a revenue generating Fund. The only revenue anticipated for FY16 is Fund Balance. The balance on ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budgets.

315-GEN CAP OUTLAY FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 5,700,000	\$ 0	\$ 0	\$ 0	\$(5,700,000)
Subtotal:	\$ 5,700,000	\$ 0	\$ 0	\$ 0	\$(5,700,000)
Transfers In	\$ 5,974,000	\$ 0	\$ 0	\$ 0	\$(5,974,000)
Other Sources	\$ 23,000,000	\$ 0	\$ 0	\$ 0	\$(23,000,000)
<u>Fund Balance</u>	<u>\$ 41,700,907</u>	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	<u>\$ 0</u>	<u>\$(38,948,384)</u>
REVENUES TOTAL:	<u>\$ 76,374,907</u>	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	<u>\$ 0</u>	<u>\$(73,622,384)</u>
EXPENDITURES:					
<u>Capital Outlay</u>	\$ 73,622,384	\$ 0	\$ 0	\$ 0	\$(73,622,384)
Subtotal:	\$ 73,622,384	\$ 0	\$ 0	\$ 0	\$(73,622,384)
<u>Reserves - Assigned</u>	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 76,374,907</u>	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	<u>\$ 0</u>	<u>\$(73,622,384)</u>

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

FUND 315 - GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	419,672	73,622,384	45,446,152	4,171,480	0	-73,622,384
Capital Outlay:	\$419,672	\$73,622,384	\$45,446,152	\$4,171,480	\$0	-\$73,622,384
Transfers Out:						
5910001 - Tran Out-general Fund	509,759	0	1,803,175	1,803,175	0	0
5910401 - Tran Out-solid Waste	0	0	53,211	53,211	0	0
5910408 - Tran Out Fund 408	1,534,336	0	0	0	0	0
Transfers Out:	\$2,044,095	\$0	\$1,856,386	\$1,856,386	\$0	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	2,752,523	2,752,523	0	2,752,523	0
Reserves - Assigned:	\$0	\$2,752,523	\$2,752,523	\$0	\$2,752,523	\$0
TOTAL EXPENDITURES:	\$2,463,767	\$76,374,907	\$50,055,061	\$6,027,866	\$2,752,523	-\$73,622,384

FUND 326 - TRANSPORTATION IMPACT FEE CAPITAL FUND

TRENDS & ISSUES

This Fund was created to recognize, and record the proceeds and use of, a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. Current projects include Old Lake Wilson, Poinciana Boulevard Phases 2 & 3, Osceola Parkway Phase 2, Boggy Creek Phase 1 and Supervisor of Elections/Property Appraiser Renovation Project. The projected Fund Balance for these projects is not yet budgeted for FY16; however, once the available funding has been determined, an appropriation will be made for FY16.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This is not a revenue generating Fund. The main revenue source was from bond proceeds collected in FY 2009. The projected Fund Balance will be included closer to the end of the budget process to provide as accurate an estimate as possible.

There were no changes between the Recommended and Tentative Budgets.

326-TRANS IMP FEE CAPITAL FUNDS SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Fund Balance	\$ 12,529,551	\$ 0	\$ 0	\$ 0	\$(12,529,551)
REVENUES TOTAL:	\$ 12,529,551	\$ 0	\$ 0	\$ 0	\$(12,529,551)
EXPENDITURES:					
Capital Outlay	\$ 12,529,551	\$ 0	\$ 0	\$ 0	\$(12,529,551)
Subtotal:	\$ 12,529,551	\$ 0	\$ 0	\$ 0	\$(12,529,551)
EXPENDITURES TOTAL:	\$ 12,529,551	\$ 0	\$ 0	\$ 0	\$(12,529,551)

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

FUND 326 - TRANSPORTATION IMPACT FEE CAPITAL FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	15,767,534	12,529,551	9,907,072	5,319,967	0	-12,529,551
Capital Outlay:	\$15,767,534	\$12,529,551	\$9,907,072	\$5,319,967	\$0	-\$12,529,551
Transfers Out:						
5910182 - Tran Out Zone 2	2,322,106	0	0	0	0	0
Transfers Out:	\$2,322,106	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$18,089,640	\$12,529,551	\$9,907,072	\$5,319,967	\$0	-\$12,529,551

FUND 327 - INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

TRENDS & ISSUES

This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County. However, only those costs related to ancillary projects including the Courthouse Square Parking Garage, Supervisor of Elections/Property Appraiser Renovations, Poinciana Blvd Phase 3 and Sheriff Training Facility are recorded in this Fund. The projected Fund Balance of on-going projects is not yet budgeted for FY16; however, once the available funding for these projects have been determined appropriations will be made later on in the budget process in order to have the best possible estimate.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The main revenue source was from bond proceeds collected in FY09. For FY16, the projected Fund Balance will be updated closer to the end of the fiscal year to provide as accurate an estimate as possible.

There were no changes between the Recommended and Tentative Budgets.

327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Fund Balance	\$ 6,154,568	\$ 29,280	\$ 29,280	\$ 0	\$(6,125,288)
REVENUES TOTAL:	\$ 6,154,568	\$ 29,280	\$ 29,280	\$ 0	\$(6,125,288)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 6,154,568	\$ 0	\$ 0	\$ 0	\$(6,154,568)
Subtotal:	\$ 6,154,568	\$ 0	\$ 0	\$ 0	\$(6,154,568)
Reserves - Capital	\$ 0	\$ 29,280	\$ 29,280	\$ 0	\$ 29,280
EXPENDITURES TOTAL:	\$ 6,154,568	\$ 29,280	\$ 29,280	\$ 0	\$(6,125,288)

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

FUND 327 - INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,831,956	6,154,568	4,805,085	1,830,514	0	-6,154,568
Capital Outlay:	\$1,831,956	\$6,154,568	\$4,805,085	\$1,830,514	\$0	-\$6,154,568
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	29,280	0	29,280	29,280
Reserves - Capital:	\$0	\$0	\$29,280	\$0	\$29,280	\$29,280
TOTAL EXPENDITURES:	\$1,831,956	\$6,154,568	\$4,834,365	\$1,830,514	\$29,280	-\$6,125,288

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 monies. This Fund does not generate revenue. For FY16, the budget includes \$23 million for the SunRail project to be funded by the State of Florida SIB Loan. The balance for ongoing projects will be included later in the budget process.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This is not a revenue generating Fund. Revenue anticipated for FY16 is from the State of Florida State Infrastructure Bank (SIB) Loan for the SunRail project. The balance on ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budgets.

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 24,500,000	\$ 24,500,000	\$ 0	\$ 24,500,000
Subtotal:	\$ 0	\$ 24,500,000	\$ 24,500,000	\$ 0	\$ 24,500,000
REVENUES TOTAL:	\$ 0	\$ 24,500,000	\$ 24,500,000	\$ 0	\$ 24,500,000
EXPENDITURES:					
Capital Outlay	\$ 0	\$ 24,500,000	\$ 24,500,000	\$ 0	\$ 24,500,000
Subtotal:	\$ 0	\$ 24,500,000	\$ 24,500,000	\$ 0	\$ 24,500,000
EXPENDITURES TOTAL:	\$ 0	\$ 24,500,000	\$ 24,500,000	\$ 0	\$ 24,500,000

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

FUND 328 - SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	0	39,116,999	0	26,000,000	26,000,000
Capital Outlay:	\$0	\$0	\$39,116,999	\$0	\$26,000,000	\$26,000,000
TOTAL EXPENDITURES:	\$0	\$0	\$39,116,999	\$0	\$26,000,000	\$26,000,000

FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was created in FY15 for the Sales Tax Revenue Bonds Series 2015A bond issuance for the Florida Advanced Manufacturing Research Facility (FAMRC) project. The project balance for the FAMRC project will be included later in the budget process to ensure the project estimate is as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenue anticipated for FY16 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budgets.

329 - Sales Tax Revenue Bonds Series 2015A Capital

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

FUND 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	0	66,000,000	0	0	0
Capital Outlay:	\$0	\$0	\$66,000,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$0	\$66,000,000	\$0	\$0	\$0

ENTERPRISE FUNDS

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FUND 401 - SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund is used to account for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating Expenses increased due to the annual contract for debris removal services and updated Tax Collector fees.**
- **Transfers Out decreased due to the Final Cost Allocation Plan and Intergovernmental Radio communication.**
- **Reserves for Capital increased in accordance with generally accepted accounting principles.**

REVENUES

The major revenue source for this fund comes from Special Assessments. The revenue budgeted in FY16 reflects an 0.8% increase. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Permits, Fees & Special Assessment increased due to adjustments to the Special Assessment calculation.**

401-SOLID WASTE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Permits, Fees & Special Assessments	\$ 14,419,972	\$ 14,535,500	\$ 14,723,288	\$ 187,788	\$ 303,316
Charges For Services	\$ 3,719,573	\$ 3,924,539	\$ 3,924,539	\$ 0	\$ 204,966
Miscellaneous Revenues	\$ 146,400	\$ 116,820	\$ 116,820	\$ 0	\$(29,580)
Less 5% Statutory Reduction	\$(914,297)	\$(928,843)	\$(938,232)	\$(9,389)	\$(23,935)
Subtotal:	\$ 17,371,648	\$ 17,648,016	\$ 17,826,415	\$ 178,399	\$ 454,767
Fund Balance	\$ 26,426,406	\$ 22,848,842	\$ 22,848,842	\$ 0	\$(3,577,564)
REVENUES TOTAL:	\$ 43,798,054	\$ 40,496,858	\$ 40,675,257	\$ 178,399	\$(3,122,797)
EXPENDITURES:					
Personal Services	\$ 1,184,947	\$ 1,269,428	\$ 1,266,408	\$(3,020)	\$ 81,461
Operating Expenses	\$ 12,196,008	\$ 12,208,642	\$ 12,323,661	\$ 115,019	\$ 127,653
Capital Outlay	\$ 451,500	\$ 40,700	\$ 40,700	\$ 0	\$(410,800)
Subtotal:	\$ 13,832,455	\$ 13,518,770	\$ 13,630,769	\$ 111,999	\$(201,686)
Transfers Out	\$ 6,823,114	\$ 2,423,042	\$ 2,354,841	\$(68,201)	\$(4,468,273)
Reserves - Operating	\$ 4,447,115	\$ 3,713,919	\$ 3,713,919	\$ 0	\$(733,196)
Reserves - Capital	\$ 4,824,377	\$ 8,970,134	\$ 9,104,735	\$ 134,601	\$ 4,280,358
Reserves - Assigned	\$ 13,870,993	\$ 11,870,993	\$ 11,870,993	\$ 0	\$(2,000,000)
EXPENDITURES TOTAL:	\$ 43,798,054	\$ 40,496,858	\$ 40,675,257	\$ 178,399	\$(3,122,797)

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

FUND 401 - SOLID WASTE

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	669,194	824,262	792,574	556,669	874,155	49,893
5120001 - Source 2 Factor	0	27,079	15,672	0	0	-27,079
5130001 - Vacancy Factor	0	-13,110	-13,110	0	-15,333	-2,223
5140000 - Overtime	199	1,938	1,938	745	1,938	0
5150300 - Class C Meals	0	0	0	5	0	0
5160000 - Compensated Annual Leave	40,716	0	0	40,251	0	0
5160010 - Compensated Ann Leave Payoff	15,295	0	0	0	0	0
5160020 - Compensated Admin Leave	2,427	0	0	2,071	0	0
5170000 - Compensated Sick Leave	23,029	0	0	16,588	0	0
5170010 - Compensated Sick Leave Payoff	27,367	0	0	0	0	0
5170020 - Sick Bank Leave	6,238	0	0	0	0	0
5210000 - Fica Taxes	56,652	57,452	57,452	44,143	67,020	9,568
5220000 - Retirement Contributions	59,284	59,078	59,078	48,317	67,532	8,454
5221000 - Opeb Gasb 45	8,358	0	0	0	0	0
5230000 - Health Insurance	138,633	159,558	159,558	118,592	198,304	38,746
5231000 - Life Insurance	861	809	809	669	824	15
5232000 - Dental Insurance	3,813	4,348	4,348	3,331	5,227	879
5233000 - Lt Disability Insurance	1,131	1,235	1,235	987	1,447	212
5233100 - St Disability Insurance	2,095	2,281	2,281	1,826	1,927	-354
5240000 - Workers' Compensation	60,922	60,017	60,017	49,502	63,367	3,350
Personal Services:	\$1,116,211	\$1,184,947	\$1,141,852	\$883,695	\$1,266,408	\$81,461
Operating Expenses:						
5310000 - Professional Services	0	1,000	1,000	9,431	1,000	0
5310005 - Prof Services-Source 2	12,311	0	43,095	15,361	0	0
5312000 - Tax Collector Fees	234,560	253,025	253,025	244,187	255,979	2,954
5314000 - Medical Svcs	0	600	600	0	450	-150
5340000 - Other Contractual Services	11,242,152	11,446,896	11,446,896	9,746,308	11,711,762	264,866
5342000 - Landfill LT Care and Closure	416,666	965,348	965,348	288,369	989,762	24,414
5342001 - Landfill LT-CONTRA ACCT	-414,839	-965,348	-965,348	0	-989,762	-24,414
5400000 - Travel And Per Diem	0	200	200	0	200	0
5410000 - Communications	3,643	2,976	2,976	3,721	3,891	915
5420000 - Freight & Postage Services	399	725	725	329	725	0
5430000 - Utility Services	6,734	8,000	8,000	5,003	8,000	0
5440000 - Rentals And Leases	2,716	1,100	1,100	1,055	1,180	80
5450000 - Insurance	9,307	6,570	6,570	6,570	7,300	730
5450502 - Insurance Claims - Prop & Casualty	34,500	2,162	2,162	2,162	1,382	-780
5460000 - Repair & Maintenance Svcs	11,513	18,550	18,550	3,250	41,550	23,000
5462000 - Rep & Maint-automotive	61,940	50,650	50,650	52,574	55,650	5,000
5470000 - Printing And Binding	4,347	7,500	7,500	4,343	9,750	2,250
5480000 - Promotional Activities	12,149	14,000	14,000	8,812	11,750	-2,250
5490000 - Oth Current Chgs & Obligations	-139,183	238,830	238,830	351	127,399	-111,431
5490011 - Cash over/shorts	68	0	0	12	0	0
5490400 - Bad Debt	81	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,528	3,041	3,041	3,041	3,813	772
5490502 - OH-Property & Liability Insurance	720	554	554	554	1,115	561
5490503 - OH-Dental Insurance	876	1,143	1,143	1,143	1,800	657
5490504 - OH-Health Insurance	4,620	4,316	4,316	4,316	5,437	1,121
5490505 - OH-Life/AD&D, STD, LTD	1,092	752	752	752	1,708	956

FUND 401 - SOLID WASTE

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	2,484	2,230	2,230	1,388	2,230	0
5512000 - Office Equipment	0	0	0	648	0	0
5520000 - Operating Supplies	18,216	15,344	15,344	14,264	15,344	0
5520020 - Computer Hardware, Non-Capital	648	0	0	0	0	0
5521000 - Gas & Oil	64,933	58,766	58,766	36,652	52,691	-6,075
5524000 - Oper Supp-miscellaneous	0	55,523	55,523	0	0	-55,523
5525000 - Tools	9	165	165	55	165	0
5540000 - Books,pubs,subs & Memberships	870	890	890	245	890	0
5550000 - Training	0	500	500	0	500	0
5590000 - Depreciation	77,379	0	0	0	0	0
Operating Expenses:	\$11,674,441	\$12,196,008	\$12,239,103	\$10,454,896	\$12,323,661	\$127,653
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	2,000	2,000	0	0	-2,000
5640000 - Machinery & Equipment	0	19,000	19,000	130,539	16,200	-2,800
5640100 - Vehicles	0	24,500	24,500	0	24,500	0
5650000 - Construction In Progress	0	406,000	406,000	39,175	0	-406,000
Capital Outlay:	\$0	\$451,500	\$451,500	\$169,714	\$40,700	-\$410,800
Transfers Out:						
5910001 - Tran Out-general Fund	435,897	366,914	366,914	366,914	331,325	-35,589
5910154 - Tran Out-constitutional Gas Tx	0	4,772,929	4,772,929	4,772,929	2,000,000	-2,772,929
5910158 - Tran Out-intergov Radio Commun	14,202	16,071	16,071	16,071	17,504	1,433
5910315 - Tran Out-General Capital Outlay Fun	0	1,667,200	1,667,200	1,667,200	0	-1,667,200
5910510 - Tran Out Fleet	0	0	0	0	6,012	6,012
Transfers Out:	\$450,099	\$6,823,114	\$6,823,114	\$6,823,114	\$2,354,841	-\$4,468,273
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,105,122	3,105,122	0	2,318,656	-786,466
5990020 - Reserve For Contingency	0	1,341,993	1,341,993	0	1,395,263	53,270
Reserves - Operating:	\$0	\$4,447,115	\$4,447,115	\$0	\$3,713,919	-\$733,196
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	4,824,377	6,072,443	0	9,104,735	4,280,358
Reserves - Capital:	\$0	\$4,824,377	\$6,072,443	\$0	\$9,104,735	\$4,280,358
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	11,620,993	11,620,993	0	11,620,993	0
5990060 - Reserves Assigned	0	2,250,000	2,250,000	0	250,000	-2,000,000
Reserves - Assigned:	\$0	\$13,870,993	\$13,870,993	\$0	\$11,870,993	-\$2,000,000
TOTAL EXPENDITURES:	\$13,240,751	\$43,798,054	\$45,046,120	\$18,331,420	\$40,675,257	-\$3,122,797

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

Osceola Parkway Fund is an Enterprise Fund under the Strategic Initiatives Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Revenue Refunding Bonds, Series 2004, and the Osceola Parkway project. Personal Service supports .75 FTEs which is an increase of .15 FTEs as a result of reallocations of two positions.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased slightly due to selections made during Open Enrollment for Health and Dental insurances.**
- **Operating Expenses decreased due to adjustments made in Repairs and Maintenance Services.**
- **Transfer Outs increased slightly based upon the Final Cost Allocation.**
- **Reserve accounts were adjusted in accordance with Budget Policy.**

REVENUES

The primary revenue source for this Fund is tolls which are anticipated to decrease by 3.29% for FY16. This Fund also includes Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

407-OSCEOLA PARKWAY SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 14,740,089	\$ 14,255,050	\$ 14,255,050	\$ 0	\$(485,039)
Miscellaneous Revenues	\$ 4,200	\$ 6,935	\$ 6,935	\$ 0	\$ 2,735
Less 5% Statutory Reduction	\$(737,214)	\$(713,099)	\$(713,099)	\$ 0	\$ 24,115
Subtotal:	\$ 14,007,075	\$ 13,548,886	\$ 13,548,886	\$ 0	\$(458,189)
Fund Balance	\$ 9,429,755	\$ 7,136,059	\$ 7,136,059	\$ 0	\$(2,293,696)
REVENUES TOTAL:	\$ 23,436,830	\$ 20,684,945	\$ 20,684,945	\$ 0	\$(2,751,885)
EXPENDITURES:					
Personal Services	\$ 61,520	\$ 56,527	\$ 56,611	\$ 84	\$(4,909)
Operating Expenses	\$ 2,701,830	\$ 2,882,594	\$ 2,877,054	\$(5,540)	\$ 175,224
Capital Outlay	\$ 190,000	\$ 190,000	\$ 190,000	\$ 0	\$ 0
Debt Service	\$ 10,311,450	\$ 9,635,875	\$ 9,635,875	\$ 0	\$(675,575)
Subtotal:	\$ 13,264,800	\$ 12,764,996	\$ 12,759,540	\$(5,456)	\$(505,260)
Transfers Out	\$ 47,217	\$ 65,268	\$ 65,557	\$ 289	\$ 18,340
Reserves - Operating	\$ 2,245,543	\$ 801,285	\$ 806,452	\$ 5,167	\$(1,439,091)
Reserves - Debt	\$ 5,434,625	\$ 5,045,400	\$ 5,045,400	\$ 0	\$(389,225)
Reserves - Capital	\$ 2,444,645	\$ 2,007,996	\$ 2,007,996	\$ 0	\$(436,649)
EXPENDITURES TOTAL:	\$ 23,436,830	\$ 20,684,945	\$ 20,684,945	\$ 0	\$(2,751,885)

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

407- OSCEOLA PARKWAY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	6,398	49,417	14,103	7,507	41,629	-7,788
5130001 - Vacancy Factor	0	-865	-248	0	-728	137
5160000 - Compensated Annual Leave	951	0	0	363	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	569	0	0
5160020 - Compensated Admin Leave	0	0	0	103	0	0
5170000 - Compensated Sick Leave	564	0	0	0	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	492	0	0
5210000 - Fica Taxes	549	3,779	1,078	615	3,185	-594
5220000 - Retirement Contributions	920	4,574	2,599	1,429	6,406	1,832
5230000 - Health Insurance	270	4,035	1,215	537	5,601	1,566
5231000 - Life Insurance	8	53	15	9	39	-14
5232000 - Dental Insurance	12	169	39	19	215	46
5233000 - Lt Disability Insurance	8	82	24	12	68	-14
5233100 - St Disability Insurance	19	148	40	24	92	-56
5240000 - Workers' Compensation	19	128	37	21	104	-24
Personal Services:	\$9,719	\$61,520	\$18,902	\$11,700	\$56,611	-\$4,909
Operating Expenses:						
5310000 - Professional Services	19,668	0	0	0	0	0
5340000 - Other Contractual Services	1,086,924	1,428,436	1,428,436	920,719	1,541,645	113,209
5340001 - Miscellaneous Contractual Svcs	555,646	460,000	460,000	506,700	460,000	0
5400000 - Travel And Per Diem	0	2,650	2,650	239	3,450	800
5410000 - Communications	67,874	65,000	65,000	59,231	65,000	0
5420000 - Freight & Postage Services	2	2,000	2,000	21	2,000	0
5430000 - Utility Services	60,469	79,000	79,000	53,354	85,500	6,500
5450000 - Insurance	6,987	5,683	5,683	5,683	2,963	-2,720
5460000 - Repair & Maintenance Svcs	4,668,191	632,650	632,650	365,296	686,927	54,277
5470000 - Printing And Binding	0	4,500	4,500	83	2,000	-2,500
5490000 - Oth Current Chgs & Obligations	4	0	0	0	0	0
5490501 - OH-Workers' Compensation	120	111	111	111	149	38
5490502 - OH-Property & Liability Insurance	539	392	392	392	380	-12
5490503 - OH-Dental Insurance	24	41	41	41	69	28
5490504 - OH-Health Insurance	156	158	158	158	211	53
5490505 - OH-Life/AD&D, STD, LTD	24	27	27	27	60	33
5511000 - Office Supplies	35	500	500	1,157	500	0
5512000 - Office Equipment	0	2,400	2,400	0	2,400	0
5520000 - Operating Supplies	76	0	0	73	5,000	5,000
5520010 - Computer Software	0	500	500	0	500	0
5521000 - Gas & Oil	0	3,482	3,482	0	4,000	518
5540000 - Books,pubs,subs & Memberships	9,934	12,400	12,400	2,000	12,400	0
5541000 - Registration Fees	0	1,900	1,900	0	1,900	0
5590000 - Depreciation	1,955,396	0	0	0	0	0
Operating Expenses:	\$8,432,069	\$2,701,830	\$2,701,830	\$1,915,285	\$2,877,054	\$175,224
Capital Outlay:						
5640000 - Machinery & Equipment	0	190,000	190,000	0	190,000	0
Capital Outlay:	\$0	\$190,000	\$190,000	\$0	\$190,000	\$0
Debt Service:						
5710000 - Principal	0	6,220,000	3,710,000	0	7,910,000	1,690,000

407- OSCEOLA PARKWAY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	4,315,507	4,085,250	1,011,262	1,011,263	1,718,775	-2,366,475
5730000 - Other Debt Service Costs	7,005	6,200	0	0	7,100	900
5731000 - Debt Issuance Costs	222,590	0	0	0	0	0
Debt Service:	\$4,545,102	\$10,311,450	\$4,721,262	\$1,011,263	\$9,635,875	-\$675,575
Other Non Operating Expenses:						
5950000 - Other Non-oper Uses	2,145,318	0	0	2,330,134	0	0
Other Non Operating Expenses:	\$2,145,318	\$0	\$0	\$2,330,134	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	59,445	47,217	47,217	47,217	65,557	18,340
Transfers Out:	\$59,445	\$47,217	\$47,217	\$47,217	\$65,557	\$18,340
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,497,029	517,749	0	500,837	-996,192
5990020 - Reserve For Contingency	0	748,514	297,046	0	305,615	-442,899
5990050 - Res For Other - Undesignated	0	0	3,882,602	0	0	0
Reserves - Operating:	\$0	\$2,245,543	\$4,697,397	\$0	\$806,452	-\$1,439,091
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,434,625	4,814,387	0	5,045,400	-389,225
Reserves - Debt:	\$0	\$5,434,625	\$4,814,387	\$0	\$5,045,400	-\$389,225
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	2,444,645	1,723,299	0	2,007,996	-436,649
Reserves - Capital:	\$0	\$2,444,645	\$1,723,299	\$0	\$2,007,996	-\$436,649
TOTAL EXPENDITURES:	\$15,191,652	\$23,436,830	\$18,914,294	\$5,315,598	\$20,684,945	-\$2,751,885

FUND 408 – POINCIANA PARKWAY FUND

TRENDS & ISSUES

The Poinciana Parkway Fund was established in FY14 from bond proceeds used to construct the Poinciana Parkway. In addition, this fund manages the debt service payments for the Poinciana Parkway project. The balance for the project will be included later in the budget process to ensure the amount needed for FY16 is as accurate as possible.

This Fund does not support Personal Services.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The major revenue source for this Fund will come from future toll revenue. The revenue budgeted in FY16 is Interest and Fund Balance from the bond proceeds, SIB loan and local support. The project Fund Balance will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budgets.

408-POINCIANA PARKWAY SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 20,000,000	\$ 0	\$ 0	\$ 0	\$(20,000,000)
Miscellaneous Revenues	\$ 0	\$ 1,868,619	\$ 1,868,619	\$ 0	\$ 1,868,619
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(93,431)</u>	<u>\$(93,431)</u>	<u>\$ 0</u>	<u>\$(93,431)</u>
Subtotal:	\$ 20,000,000	\$ 1,775,188	\$ 1,775,188	\$ 0	\$(18,224,812)
<u>Fund Balance</u>	<u>\$ 79,175,624</u>	<u>\$ 7,998,687</u>	<u>\$ 7,998,687</u>	<u>\$ 0</u>	<u>\$(71,176,937)</u>
REVENUES TOTAL:	<u>\$ 99,175,624</u>	<u>\$ 9,773,875</u>	<u>\$ 9,773,875</u>	<u>\$ 0</u>	<u>\$(89,401,749)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 87,453,655	\$ 0	\$ 0	\$ 0	\$(87,453,655)
<u>Debt Service</u>	<u>\$ 1,816,713</u>	<u>\$ 1,868,619</u>	<u>\$ 1,868,619</u>	<u>\$ 0</u>	<u>\$ 51,906</u>
Subtotal:	\$ 89,270,368	\$ 1,868,619	\$ 1,868,619	\$ 0	\$(87,401,749)
<u>Reserves - Debt</u>	<u>\$ 9,905,256</u>	<u>\$ 7,905,256</u>	<u>\$ 7,905,256</u>	<u>\$ 0</u>	<u>\$(2,000,000)</u>
EXPENDITURES TOTAL:	<u>\$ 99,175,624</u>	<u>\$ 9,773,875</u>	<u>\$ 9,773,875</u>	<u>\$ 0</u>	<u>\$(89,401,749)</u>

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

FUND 408 - POINCIANA PARKWAY

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	25,285,249	87,453,655	87,453,655	0	0	-87,453,655
5650001 - Capital Outlay Contra	-25,285,249	0	0	0	0	0
Capital Outlay:	\$0	\$87,453,655	\$87,453,655	\$0	\$0	-\$87,453,655
Debt Service:						
5720000 - Interest	0	1,816,713	1,816,713	870,701	1,868,619	51,906
5731000 - Debt Issuance Costs	1,186,529	0	0	0	0	0
Debt Service:	\$1,186,529	\$1,816,713	\$1,816,713	\$870,701	\$1,868,619	\$51,906
Grants and Aids:						
5820000 - Aids To Private Organization	8,000,000	0	0	0	0	0
Grants and Aids:	\$8,000,000	\$0	\$0	\$0	\$0	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	934,310	934,310	0	934,310	0
5990033 - Res For Debt - Bond Covenant	0	6,970,946	6,970,946	0	6,970,946	0
5990034 - Bond Reserves - Other	0	2,000,000	2,000,000	0	0	-2,000,000
Reserves - Debt:	\$0	\$9,905,256	\$9,905,256	\$0	\$7,905,256	-\$2,000,000
TOTAL EXPENDITURES:	\$9,186,529	\$99,175,624	\$99,175,624	\$870,701	\$9,773,875	-\$89,401,749

INTERNAL SERVICE FUNDS

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FUND 501 - WORKERS' COMPENSATION FUND

TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by the Office of Risk Management (1261). This Office administers the program for Workers' Compensation. Personal Services supports 1.03 FTE, which reflects no change from FY15 Adopted.

Changes between the Recommended and Tentative Budgets include:

- **Operating Expenses decreased slightly due to adjustments to the Overhead rates and reduction in Property and Liability Insurances.**
- **Transfers Out increased based on the final Cost Allocation plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY16 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Charges for Services increased due to adjustments to the Overhead Calculations.**

501-WORKERS COMP INTERNAL SERVICE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 3,314,042	\$ 3,169,486	\$ 3,184,857	\$ 15,371	\$(129,185)
Miscellaneous Revenues	\$ 0	\$ 14,617	\$ 14,617	\$ 0	\$ 14,617
Subtotal:	\$ 3,314,042	\$ 3,184,103	\$ 3,199,474	\$ 15,371	\$(114,568)
Fund Balance	\$ 2,919,105	\$ 5,145,773	\$ 5,145,773	\$ 0	\$ 2,226,668
REVENUES TOTAL:	\$ 6,233,147	\$ 8,329,876	\$ 8,345,247	\$ 15,371	\$ 2,112,100
EXPENDITURES:					
Personal Services	\$ 75,392	\$ 70,326	\$ 70,326	\$ 0	\$(5,066)
Operating Expenses	\$ 1,606,916	\$ 1,532,846	\$ 1,532,716	\$(130)	\$(74,200)
Subtotal:	\$ 1,682,308	\$ 1,603,172	\$ 1,603,042	\$(130)	\$(79,266)
Transfers Out	\$ 0	\$ 0	\$ 85,504	\$ 85,504	\$ 85,504
Reserves - Operating	\$ 31,327	\$ 160,327	\$ 27,893	\$(132,434)	\$(3,434)
Reserves - Claims	\$ 4,519,512	\$ 6,566,377	\$ 6,628,808	\$ 62,431	\$ 2,109,296
EXPENDITURES TOTAL:	\$ 6,233,147	\$ 8,329,876	\$ 8,345,247	\$ 15,371	\$ 2,112,100

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

501 - WORKERS COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	43,645	58,127	58,127	46,216	59,121	994
5130001 - Vacancy Factor	0	-1,018	-1,018	0	-1,034	-16
5160000 - Compensated Annual Leave	1,824	0	0	1,427	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	618	0	0
5160020 - Compensated Admin Leave	667	0	0	521	0	0
5170000 - Compensated Sick Leave	912	0	0	626	0	0
5210000 - Fica Taxes	3,568	4,445	4,445	3,699	4,521	76
5220000 - Retirement Contributions	4,694	4,992	4,992	4,238	5,044	52
5221000 - Opeb Gasb 45	8,759	0	0	0	0	0
5230000 - Health Insurance	1,552	8,099	8,099	1,678	2,091	-6,008
5231000 - Life Insurance	44	63	63	55	56	-7
5232000 - Dental Insurance	81	259	259	129	152	-107
5233000 - Lt Disability Insurance	57	95	95	81	97	2
5233100 - St Disability Insurance	105	178	178	149	130	-48
5240000 - Workers' Compensation	126	152	152	128	148	-4
Personal Services:	\$66,034	\$75,392	\$75,392	\$59,564	\$70,326	-\$5,066
Operating Expenses:						
5310000 - Professional Services	131,551	125,500	125,500	106,167	123,000	-2,500
5314000 - Medical Svcs	50,873	43,125	0	0	0	-43,125
5340000 - Other Contractual Services	5,944	15,800	15,800	7,519	15,800	0
5450000 - Insurance	414	258	258	258	442	184
5450001 - Insurance Premium	189,412	160,000	160,000	187,833	160,000	0
5450002 - Insurance Admin Fees	37,850	60,000	60,000	65,972	31,000	-29,000
5462000 - Rep & Maint-automotive	11	500	500	0	500	0
5490300 - Claims	971,823	1,200,000	1,200,000	706,703	1,200,000	0
5490501 - OH-Workers' Compensation	0	190	190	0	202	12
5490502 - OH-Property & Liability Insurance	31	18	18	18	57	39
5490503 - OH-Dental Insurance	60	72	72	72	95	23
5490504 - OH-Health Insurance	312	270	270	270	288	18
5490505 - OH-Life/AD&D, STD, LTD	60	48	48	48	82	34
5521000 - Gas & Oil	393	435	435	224	250	-185
5540000 - Books,pubs,subs & Memberships	385	700	700	1,191	500	-200
5550000 - Training	0	0	0	0	500	500
Operating Expenses:	\$1,389,118	\$1,606,916	\$1,563,791	\$1,076,274	\$1,532,716	-\$74,200
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	2,006,899	2,006,899	85,504	85,504
5910102 - Tran Out-transportation Trust	0	0	650,413	650,413	0	0
5910104 - Tran Out-104	0	0	148,151	148,151	0	0
5910107 - Tran Out Library Fund	0	0	4,180	4,180	0	0
5910111 - Tran Out-ship State Housing	0	0	492	492	0	0
5910114 - Tran Out 114	0	0	2,078	0	0	0
5910122 - Transfers Out NSP3	0	0	559	559	0	0
5910124 - Tran Out-env Land Acq	0	0	8,554	8,554	0	0
5910128 - Tran Out-Subdivision Pond MSBU	0	0	1,024	1,024	0	0
5910129 - Tran Out-Streetlights MSBU	0	0	772	772	0	0
5910130 - Tran Out-Court Tech Fund	0	0	3,551	3,551	0	0
5910134 - Tran Out - Fire	0	0	1,865,221	1,865,221	0	0

501 - WORKERS COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Transfers Out:						
5910136 - Tran Out-Homestead Foreclosure	0	0	1,445	1,445	0	0
5910148 - Tran Out-building Fund	0	0	39,843	39,843	0	0
5910150 - Tran Out W192	0	0	95	95	0	0
5910151 - Tran Out- CDBG Fund	0	0	5,456	5,456	0	0
5910155 - Tran Out-w192 Phase I	0	0	9,261	9,261	0	0
5910158 - Tran Out-intergov Radio Commun	0	0	10,373	10,373	0	0
5910168 - Trans Out Section 8	0	0	5,822	5,822	0	0
5910401 - Tran Out-solid Waste	0	0	89,410	89,410	0	0
5910407 - Trans Our Osc Pkway	0	0	1,252	1,252	0	0
5910502 - Tran Out - Prop & Casualty	0	0	1,057	1,057	0	0
5910503 - Tran Out Dental	0	0	394	394	0	0
5910504 - Tran Out-health Insurance	0	0	402	402	0	0
5910505 - Tran Out- Life, LTD & STD	0	0	393	393	0	0
5910510 - Tran Out Fleet	0	0	32,071	32,071	0	0
Transfers Out:	\$0	\$0	\$4,889,168	\$4,887,090	\$85,504	\$85,504
Reserves - Operating:						
5990020 - Reserve For Contingency	0	31,327	31,327	0	27,893	-3,434
Reserves - Operating:	\$0	\$31,327	\$31,327	\$0	\$27,893	-\$3,434
Reserves - Claims:						
5990053 - Reserve For Claims	0	4,519,512	5,063,308	0	6,628,808	2,109,296
Reserves - Claims:	\$0	\$4,519,512	\$5,063,308	\$0	\$6,628,808	\$2,109,296
TOTAL EXPENDITURES:	\$1,455,152	\$6,233,147	\$11,622,986	\$6,022,928	\$8,345,247	\$2,112,100

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by the Office of Risk Management (1261). This Office administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances. Personal Services supports 1.03 FTEs, which reflects no change from FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Operating Expenses increased slightly due to adjustments to the Overhead Calculations.**
- **Reserves were adjusted to offset the reduction in Charges for Service and in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Charges for Services decreased in accordance with the Cost of Risk Allocation.**

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 3,528,134	\$ 3,383,009	\$ 3,361,229	\$(21,780)	\$(166,905)
Subtotal:	\$ 3,528,134	\$ 3,383,009	\$ 3,361,229	\$(21,780)	\$(166,905)
Fund Balance	\$ 2,617,327	\$ 2,469,019	\$ 2,469,019	\$ 0	\$(148,308)
REVENUES TOTAL:	\$ 6,145,461	\$ 5,852,028	\$ 5,830,248	\$(21,780)	\$(315,213)
EXPENDITURES:					
Personal Services	\$ 75,390	\$ 70,331	\$ 70,331	\$ 0	\$(5,059)
Operating Expenses	\$ 4,336,463	\$ 3,851,714	\$ 3,851,747	\$ 33	\$(484,716)
Subtotal:	\$ 4,411,853	\$ 3,922,045	\$ 3,922,078	\$ 33	\$(489,775)
Reserves - Operating	\$ 20,972	\$ 19,611	\$ 19,611	\$ 0	\$(1,361)
Reserves - Claims	\$ 1,712,636	\$ 1,910,372	\$ 1,888,559	\$(21,813)	\$ 175,923
EXPENDITURES TOTAL:	\$ 6,145,461	\$ 5,852,028	\$ 5,830,248	\$(21,780)	\$(315,213)

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

502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	43,645	58,127	58,127	46,216	59,123	996
5130001 - Vacancy Factor	0	-1,018	-1,018	0	-1,035	-17
5160000 - Compensated Annual Leave	1,824	0	0	1,427	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	618	0	0
5160020 - Compensated Admin Leave	667	0	0	521	0	0
5170000 - Compensated Sick Leave	912	0	0	626	0	0
5210000 - Fica Taxes	3,568	4,446	4,446	3,699	4,522	76
5220000 - Retirement Contributions	3,721	4,990	4,990	4,238	5,046	56
5221000 - Opeb Gasb 45	8,759	0	0	0	0	0
5230000 - Health Insurance	1,552	8,100	8,100	1,678	2,091	-6,009
5231000 - Life Insurance	44	64	64	55	55	-9
5232000 - Dental Insurance	81	259	259	129	153	-106
5233000 - Lt Disability Insurance	57	95	95	81	98	3
5233100 - St Disability Insurance	105	177	177	149	131	-46
5240000 - Workers' Compensation	126	150	150	128	147	-3
Personal Services:	\$65,061	\$75,390	\$75,390	\$59,563	\$70,331	-\$5,059
Operating Expenses:						
5310000 - Professional Services	95,000	95,000	95,000	80,736	247,500	152,500
5450000 - Insurance	205	83	83	83	104	21
5450001 - Insurance Premium	2,870,723	3,000,000	3,000,000	2,529,223	2,379,035	-620,965
5450003 - Bonded Insurance	354	4,695	4,695	1,027	660	-4,035
5460000 - Repair & Maintenance Svcs	3,639	0	0	0	0	0
5462000 - Rep & Maint-automotive	68,999	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	27,156	35,000	35,000	15,275	20,666	-14,334
5490300 - Claims	1,044,439	1,200,000	1,200,000	289,672	1,200,000	0
5490501 - OH-Workers' Compensation	240	191	191	191	203	12
5490502 - OH-Property & Liability Insurance	0	6	6	0	13	7
5490503 - OH-Dental Insurance	60	71	71	71	96	25
5490504 - OH-Health Insurance	312	270	270	270	288	18
5490505 - OH-Life/AD&D, STD, LTD	60	47	47	47	82	35
5540000 - Books,pubs,subs & Memberships	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	0	0	0	2,000	2,000
Operating Expenses:	\$4,111,187	\$4,336,463	\$4,336,463	\$2,916,594	\$3,851,747	-\$484,716
Reserves - Operating:						
5990020 - Reserve For Contingency	0	20,972	22,029	0	19,611	-1,361
Reserves - Operating:	\$0	\$20,972	\$22,029	\$0	\$19,611	-\$1,361
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,712,636	1,227,453	0	1,888,559	175,923
Reserves - Claims:	\$0	\$1,712,636	\$1,227,453	\$0	\$1,888,559	\$175,923
TOTAL EXPENDITURES:	\$4,176,248	\$6,145,461	\$5,661,335	\$2,976,157	\$5,830,248	-\$315,213

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. Personal Services supports 0.81 FTEs, which reflects no change from FY15 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Operating Expenses increased slightly due to adjustments to the Overhead Calculations.**
- **Transfer Outs decreased based upon the Final Cost Allocation.**
- **Reserve accounts were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to countywide departments. Also, another source of revenue is Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Charges for Services increased due to Dental Plan selections made during Open Enrollment.**

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 715,943	\$ 732,212	\$ 801,045	\$ 68,833	\$ 85,102
Subtotal:	\$ 715,943	\$ 732,212	\$ 801,045	\$ 68,833	\$ 85,102
Fund Balance	\$ 604,440	\$ 450,416	\$ 450,416	\$ 0	\$(154,024)
REVENUES TOTAL:	\$ 1,320,383	\$ 1,182,628	\$ 1,251,461	\$ 68,833	\$(68,922)
EXPENDITURES:					
Personal Services	\$ 58,842	\$ 56,104	\$ 56,104	\$ 0	\$(2,738)
Operating Expenses	\$ 853,276	\$ 821,506	\$ 821,578	\$ 72	\$(31,698)
Subtotal:	\$ 912,118	\$ 877,610	\$ 877,682	\$ 72	\$(34,436)
Transfers Out	\$ 8,492	\$ 8,492	\$ 0	\$(8,492)	\$(8,492)
Reserves - Operating	\$ 6,877	\$ 11,962	\$ 11,113	\$(849)	\$ 4,236
Reserves - Claims	\$ 392,896	\$ 284,564	\$ 362,666	\$ 78,102	\$(30,230)
EXPENDITURES TOTAL:	\$ 1,320,383	\$ 1,182,628	\$ 1,251,461	\$ 68,833	\$(68,922)

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

503 - DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	27,377	44,369	44,369	31,070	41,601	-2,768
5130001 - Vacancy Factor	0	-777	-777	0	-728	49
5140000 - Overtime	3	0	0	0	0	0
5160000 - Compensated Annual Leave	1,442	0	0	1,539	0	0
5160020 - Compensated Admin Leave	247	0	0	310	0	0
5170000 - Compensated Sick Leave	1,726	0	0	1,382	0	0
5210000 - Fica Taxes	2,307	3,393	3,393	2,526	3,180	-213
5220000 - Retirement Contributions	2,733	3,977	3,977	3,128	3,773	-204
5221000 - Opeb Gasb 45	8,759	0	0	0	0	0
5230000 - Health Insurance	3,624	7,274	7,274	6,214	7,738	464
5231000 - Life Insurance	31	49	49	39	39	-10
5232000 - Dental Insurance	125	233	233	198	236	3
5233000 - Lt Disability Insurance	41	73	73	57	69	-4
5233100 - St Disability Insurance	76	136	136	105	92	-44
5240000 - Workers' Compensation	83	115	115	89	104	-11
Personal Services:	\$48,577	\$58,842	\$58,842	\$46,656	\$56,104	-\$2,738
Operating Expenses:						
5450000 - Insurance	114	0	0	0	0	0
5450002 - Insurance Admin Fees	51,777	92,678	92,678	43,076	54,722	-37,956
5490300 - Claims	743,897	760,134	760,134	601,503	766,328	6,194
5490501 - OH-Workers' Compensation	132	150	150	150	160	10
5490502 - OH-Property & Liability Insurance	8	8	8	8	0	-8
5490503 - OH-Dental Insurance	0	56	56	0	76	20
5490504 - OH-Health Insurance	168	213	213	213	228	15
5490505 - OH-Life/AD&D, STD, LTD	36	37	37	37	64	27
Operating Expenses:	\$796,132	\$853,276	\$853,276	\$644,986	\$821,578	-\$31,698
Transfers Out:						
5910001 - Tran Out-general Fund	21,645	8,492	8,492	8,492	0	-8,492
Transfers Out:	\$21,645	\$8,492	\$8,492	\$8,492	\$0	-\$8,492
Reserves - Operating:						
5990020 - Reserve For Contingency	0	6,877	7,271	0	11,113	4,236
Reserves - Operating:	\$0	\$6,877	\$7,271	\$0	\$11,113	\$4,236
Reserves - Claims:						
5990053 - Reserve For Claims	0	392,896	232,127	0	362,666	-30,230
Reserves - Claims:	\$0	\$392,896	\$232,127	\$0	\$362,666	-\$30,230
TOTAL EXPENDITURES:	\$866,354	\$1,320,383	\$1,160,008	\$700,134	\$1,251,461	-\$68,922

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 Office was established to fund and administer health insurance costs of the County's self-insurance program. Insurance premiums for the entire County are paid out of this Fund. Personal Services supports 0.83 FTEs which reflects no change from adopted FY15 budget.

Changes between the Recommended and Tentative Budgets include:

- **Operating Expenses increased slightly due to adjustments to the Overhead calculation.**
- **Transfer Outs increased slightly based upon the Final Cost Allocation.**
- **Reserve accounts were adjusted in accordance with the Budget Policy.**

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions for health insurance. Other sources of revenue include interest and Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Charges for Services increased due to Health Plan selections made during Open Enrollment.**

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 14,795,552	\$ 18,779,628	\$ 19,222,859	\$ 443,231	\$ 4,427,307
Miscellaneous Revenues	\$ 30,000	\$ 200,151	\$ 200,151	\$ 0	\$ 170,151
Less 5% Statutory Reduction	\$(1,500)	\$(10,008)	\$(10,008)	\$ 0	\$(8,508)
Subtotal:	\$ 14,824,052	\$ 18,969,771	\$ 19,413,002	\$ 443,231	\$ 4,588,950
Fund Balance	\$ 9,349,256	\$ 9,703,756	\$ 9,703,756	\$ 0	\$ 354,500
REVENUES TOTAL:	\$ 24,173,308	\$ 28,673,527	\$ 29,116,758	\$ 443,231	\$ 4,943,450
EXPENDITURES:					
Personal Services	\$ 60,080	\$ 57,245	\$ 57,245	\$ 0	\$(2,835)
Operating Expenses	\$ 17,062,918	\$ 18,319,800	\$ 18,319,865	\$ 65	\$ 1,256,947
Subtotal:	\$ 17,122,998	\$ 18,377,045	\$ 18,377,110	\$ 65	\$ 1,254,112
Transfers Out	\$ 132,003	\$ 142,672	\$ 142,823	\$ 151	\$ 10,820
Reserves - Operating	\$ 30,451	\$ 33,793	\$ 33,808	\$ 15	\$ 3,357
Reserves - Claims	\$ 6,887,856	\$ 10,120,017	\$ 10,563,017	\$ 443,000	\$ 3,675,161
EXPENDITURES TOTAL:	\$ 24,173,308	\$ 28,673,527	\$ 29,116,758	\$ 443,231	\$ 4,943,450

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

504 - HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	27,022	45,311	45,311	31,701	42,444	-2,867
5130001 - Vacancy Factor	0	-794	-794	0	-744	50
5140000 - Overtime	3	0	0	0	0	0
5160000 - Compensated Annual Leave	1,463	0	0	1,567	0	0
5160020 - Compensated Admin Leave	248	0	0	316	0	0
5170000 - Compensated Sick Leave	1,759	0	0	1,412	0	0
5210000 - Fica Taxes	2,283	3,467	3,467	2,578	3,249	-218
5220000 - Retirement Contributions	2,713	4,047	4,047	3,179	3,837	-210
5221000 - Opeb Gasb 45	8,759	0	0	0	0	0
5230000 - Health Insurance	3,695	7,434	7,434	6,351	7,909	475
5231000 - Life Insurance	32	49	49	39	40	-9
5232000 - Dental Insurance	128	239	239	203	240	1
5233000 - Lt Disability Insurance	42	72	72	58	70	-2
5233100 - St Disability Insurance	77	138	138	107	95	-43
5240000 - Workers' Compensation	82	117	117	91	105	-12
5250000 - Unemployment Compensation	550	0	0	0	0	0
Personal Services:	\$48,857	\$60,080	\$60,080	\$47,602	\$57,245	-\$2,835
Operating Expenses:						
5310000 - Professional Services	87,000	96,000	96,000	53,250	77,000	-19,000
5440000 - Rentals And Leases	0	12,000	12,000	0	0	-12,000
5450000 - Insurance	115	3	3	3	0	-3
5450001 - Insurance Premium	648,537	622,812	622,812	549,720	737,000	114,188
5450002 - Insurance Admin Fees	610,489	761,631	761,631	771,821	812,325	50,694
5460000 - Repair & Maintenance Svcs	0	500	500	0	500	0
5470000 - Printing And Binding	925	1,500	1,500	1,252	1,500	0
5490000 - Oth Current Chgs & Obligations	0	965,500	965,500	0	965,500	0
5490016 - Other-Wellness	22,480	0	0	5,727	0	0
5490300 - Claims	12,927,217	14,599,500	14,599,500	11,441,831	15,724,000	1,124,500
5490301 - HRA Claims Payment	0	0	0	800,781	0	0
5490501 - OH-Workers' Compensation	144	156	156	156	164	8
5490502 - OH-Property & Liability Insurance	8	0	0	0	0	0
5490503 - OH-Dental Insurance	24	58	58	58	76	18
5490504 - OH-Health Insurance	0	219	219	0	232	13
5490505 - OH-Life/AD&D, STD, LTD	36	39	39	39	68	29
5520000 - Operating Supplies	0	0	0	346	0	0
5522500 - Food	0	2,500	2,500	0	0	-2,500
5540000 - Books,pubs,subs & Memberships	0	500	500	0	500	0
5550000 - Training	0	0	0	0	1,000	1,000
Operating Expenses:	\$14,296,975	\$17,062,918	\$17,062,918	\$13,624,983	\$18,319,865	\$1,256,947
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	20,460	20,418	0	0
Capital Outlay:	\$0	\$0	\$20,460	\$20,418	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	175,691	132,003	132,003	132,003	142,823	10,820
Transfers Out:	\$175,691	\$132,003	\$132,003	\$132,003	\$142,823	\$10,820
Reserves - Operating:						

504 - HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990020 - Reserve For Contingency	0	30,451	30,853	0	33,808	3,357
Reserves - Operating:	\$0	\$30,451	\$30,853	\$0	\$33,808	\$3,357
Reserves - Claims:						
5990053 - Reserve For Claims	0	6,887,856	7,358,966	0	10,563,017	3,675,161
Reserves - Claims:	\$0	\$6,887,856	\$7,358,966	\$0	\$10,563,017	\$3,675,161
TOTAL EXPENDITURES:	\$14,521,523	\$24,173,308	\$24,665,280	\$13,825,006	\$29,116,758	\$4,943,450

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

TRENDS & ISSUES

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office was established to facilitate the revenue collection and payments for these insurance coverages Countywide. Personal Services supports 0.81 FTEs, which reflects no change from adopted FY15 budget.

Changes between the Recommended and Tentative Budgets include:

- **Operating Expenses increased slightly due to adjustments to the Overhead Calculations.**
- **Reserves were adjusted in accordance with the Budget 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, an additional revenue source is from Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Charges for Services increased primarily due to adjustments to the Overhead Calculations.**

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

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 636,259	\$ 422,327	\$ 478,467	\$ 56,140	\$(157,792)
Subtotal:	\$ 636,259	\$ 422,327	\$ 478,467	\$ 56,140	\$(157,792)
Fund Balance	\$ 627,527	\$ 663,785	\$ 663,785	\$ 0	\$ 36,258
REVENUES TOTAL:	\$ 1,263,786	\$ 1,086,112	\$ 1,142,252	\$ 56,140	\$(121,534)
EXPENDITURES:					
Personal Services	\$ 58,842	\$ 56,104	\$ 56,104	\$ 0	\$(2,738)
Operating Expenses	\$ 533,799	\$ 533,799	\$ 533,871	\$ 72	\$ 72
Subtotal:	\$ 592,641	\$ 589,903	\$ 589,975	\$ 72	\$(2,666)
Reserves - Operating	\$ 5,834	\$ 11,253	\$ 11,253	\$ 0	\$ 5,419
Reserves - Claims	\$ 665,311	\$ 484,956	\$ 541,024	\$ 56,068	\$(124,287)
EXPENDITURES TOTAL:	\$ 1,263,786	\$ 1,086,112	\$ 1,142,252	\$ 56,140	\$(121,534)

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

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

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	26,562	44,369	44,369	31,062	41,601	-2,768
5130001 - Vacancy Factor	0	-777	-777	0	-728	49
5140000 - Overtime	3	0	0	0	0	0
5160000 - Compensated Annual Leave	1,443	0	0	1,538	0	0
5160020 - Compensated Admin Leave	247	0	0	310	0	0
5170000 - Compensated Sick Leave	1,727	0	0	1,382	0	0
5210000 - Fica Taxes	2,245	3,393	3,393	2,525	3,180	-213
5220000 - Retirement Contributions	2,677	3,977	3,977	3,127	3,773	-204
5221000 - Opeb Gasb 45	8,759	0	0	0	0	0
5230000 - Health Insurance	3,624	7,274	7,274	6,212	7,738	464
5231000 - Life Insurance	31	49	49	38	39	-10
5232000 - Dental Insurance	126	233	233	198	236	3
5233000 - Lt Disability Insurance	41	73	73	57	69	-4
5233100 - St Disability Insurance	76	136	136	105	92	-44
5240000 - Workers' Compensation	81	115	115	89	104	-11
Personal Services:	\$47,641	\$58,842	\$58,842	\$46,644	\$56,104	-\$2,738
Operating Expenses:						
5450000 - Insurance	114	0	0	0	0	0
5450001 - Insurance Premium	506,418	533,343	533,343	414,207	533,343	0
5490500 - Reimbursement Of Py Revenue	807	0	0	0	0	0
5490501 - OH-Workers' Compensation	132	150	150	150	160	10
5490502 - OH-Property & Liability Insurance	8	0	0	0	0	0
5490503 - OH-Dental Insurance	24	56	56	56	76	20
5490504 - OH-Health Insurance	168	213	213	213	228	15
5490505 - OH-Life/AD&D, STD, LTD	0	37	37	0	64	27
Operating Expenses:	\$507,670	\$533,799	\$533,799	\$414,626	\$533,871	\$72
Transfers Out:						
5910001 - Tran Out-general Fund	26,959	0	0	0	0	0
Transfers Out:	\$26,959	\$0	\$0	\$0	\$0	\$0
Reserves - Operating:						
5990020 - Reserve For Contingency	0	5,834	6,227	0	11,253	5,419
Reserves - Operating:	\$0	\$5,834	\$6,227	\$0	\$11,253	\$5,419
Reserves - Claims:						
5990053 - Reserve For Claims	0	665,311	620,376	0	541,024	-124,287
Reserves - Claims:	\$0	\$665,311	\$620,376	\$0	\$541,024	-\$124,287
TOTAL EXPENDITURES:	\$582,271	\$1,263,786	\$1,219,244	\$461,270	\$1,142,252	-\$121,534

FUND 510 - FLEET INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Internal Service Fund accounts for the cost of fuel and maintenance incurred by County for large vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services decreased due to adjustments to Health and Dental Plan selections during Open Enrollment.**
- **Operating decreased due to adjustments to Overhead costs as a result of Open Enrollment and revisions to the Property and Liability Insurances.**
- **Reserves were adjusted in accordance with Budget Policy.**

REVENUES

The recommended revenues are based on the department's current rates and reflect a projection of the actual revenues to date. In FY15, revenues collected are expected to increase to reflect current trends. Revenues from repair and maintenance services are collected from Road & Bridge, Fire Rescue and Solid Waste.

Changes between the Recommended and Tentative Budgets include:

- **Charges for Services increased as a result of an additional vehicle assigned to the Commission Auditor's Office.**

510-FLEET INTERNAL SERVICE FUND SUMMARY

	FY15 Adopted Budget:	FY16 Recommended Budget:	FY16 Tentative Budget:	* Variance:	FY16 minus FY15:
REVENUES:					
Charges For Services	\$ 7,085,518	\$ 3,953,822	\$ 3,954,322	\$ 500	\$(3,131,196)
Subtotal:	\$ 7,085,518	\$ 3,953,822	\$ 3,954,322	\$ 500	\$(3,131,196)
Transfers In	\$ 114,750	\$ 279,804	\$ 279,804	\$ 0	\$ 165,054
Fund Balance	\$ 516,399	\$ 1,257,035	\$ 1,257,035	\$ 0	\$ 740,636
REVENUES TOTAL:	\$ 7,716,667	\$ 5,490,661	\$ 5,491,161	\$ 500	\$(2,225,506)
EXPENDITURES:					
Personal Services	\$ 766,133	\$ 799,293	\$ 798,426	\$(867)	\$ 32,293
Operating Expenses	\$ 3,436,635	\$ 3,094,888	\$ 3,089,811	\$(5,077)	\$(346,824)
Capital Outlay	\$ 152,000	\$ 289,807	\$ 289,807	\$ 0	\$ 137,807
Subtotal:	\$ 4,354,768	\$ 4,183,988	\$ 4,178,044	\$(5,944)	\$(176,724)
Transfers Out	\$ 15,274	\$ 17,366	\$ 17,366	\$ 0	\$ 2,092
Reserves - Operating	\$ 135,061	\$ 135,913	\$ 135,913	\$ 0	\$ 852
Reserves - Capital	\$ 3,211,564	\$ 1,153,394	\$ 1,159,838	\$ 6,444	\$(2,051,726)
EXPENDITURES TOTAL:	\$ 7,716,667	\$ 5,490,661	\$ 5,491,161	\$ 500	\$(2,225,506)

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

FUND 510 - FLEET INTERNAL SERVICE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	485,687	541,102	541,102	408,059	558,014	16,912
5130001 - Vacancy Factor	0	-9,471	-9,471	0	-10,234	-763
5140000 - Overtime	15,393	26,783	26,783	17,260	26,783	0
5150300 - Class C Meals	0	0	0	2	0	0
5160000 - Compensated Annual Leave	32,912	0	0	30,307	0	0
5160010 - Compensated Ann Leave Payoff	1,621	0	0	0	0	0
5160020 - Compensated Admin Leave	1,668	0	0	1,602	0	0
5170000 - Compensated Sick Leave	17,336	0	0	16,207	0	0
5210000 - Fica Taxes	40,104	43,290	43,290	34,386	44,736	1,446
5220000 - Retirement Contributions	45,561	47,751	47,751	40,607	50,192	2,441
5221000 - Opeb Gasb 45	70,073	0	0	0	0	0
5230000 - Health Insurance	95,038	92,642	92,642	80,737	103,705	11,063
5231000 - Life Insurance	600	586	586	504	547	-39
5232000 - Dental Insurance	2,198	2,520	2,520	2,289	2,794	274
5233000 - Lt Disability Insurance	832	894	894	750	966	72
5233100 - St Disability Insurance	1,538	1,647	1,647	1,386	1,287	-360
5240000 - Workers' Compensation	17,692	18,389	18,389	15,601	19,636	1,247
5250000 - Unemployment Compensation	0	0	0	5,479	0	0
Personal Services:	\$828,253	\$766,133	\$766,133	\$655,175	\$798,426	\$32,293
Operating Expenses:						
5310005 - Prof Services-Source 2	0	0	0	1,500	0	0
5314000 - Medical Svcs	50	2,200	2,200	128	2,200	0
5340000 - Other Contractual Services	4,212	4,360	4,360	2,935	5,305	945
5400000 - Travel And Per Diem	2,411	2,800	2,800	2,870	3,500	700
5410000 - Communications	2,495	7,335	7,335	2,010	7,767	432
5420000 - Freight & Postage Services	682	250	250	222	250	0
5430000 - Utility Services	10,681	13,500	13,500	9,248	13,500	0
5440000 - Rentals And Leases	0	0	0	1,230	1,700	1,700
5450000 - Insurance	12,266	9,051	9,051	9,051	8,367	-684
5460000 - Repair & Maintenance Svcs	27,720	201,000	201,000	167,366	95,100	-105,900
5462000 - Rep & Maint-automotive	823,745	984,500	984,500	789,448	1,003,500	19,000
5462999 - Rep & Maint-Auto Contra Acct	-20,337	0	0	-12,262	0	0
5490000 - Oth Current Chgs & Obligations	510	0	0	462	0	0
5490501 - OH-Workers' Compensation	2,448	2,352	2,352	2,352	2,295	-57
5490502 - OH-Property & Liability Insurance	948	625	625	625	1,074	449
5490503 - OH-Dental Insurance	576	815	815	815	1,084	269
5490504 - OH-Health Insurance	2,940	3,077	3,077	3,077	3,274	197
5490505 - OH-Life/AD&D, STD, LTD	732	581	581	581	1,172	591
5511000 - Office Supplies	1,653	1,870	1,870	1,551	2,120	250
5520000 - Operating Supplies	5,687	5,752	5,752	3,121	5,752	0
5521000 - Gas & Oil	1,490,393	2,153,967	2,153,967	942,103	1,874,751	-279,216
5521999 - Gas & Oil Contra Acct	-53,504	0	0	-28,599	0	0
5524000 - Oper Supp-miscellaneous	491	500	500	111	500	0
5524500 - Cleaning Supplies	454	2,500	2,500	0	2,500	0
5525000 - Tools	10,164	10,500	10,500	6,837	25,000	14,500
5540000 - Books,pubs,subs & Memberships	3,032	5,660	5,660	1,283	5,660	0
5541000 - Registration Fees	831	900	900	50	900	0
5550000 - Training	11,644	22,540	22,540	2,679	22,540	0

FUND 510 - FLEET INTERNAL SERVICE FUND

Expenditure Categories:	FY14 Actuals:	FY15 Adopted:	FY15 Revised:	FY15 YTD:	FY16 Tentative:	FY16 Tentative minus FY15 Adopted:
EXPENDITURES:						
Operating Expenses:						
5590000 - Depreciation	53,043	0	0	0	0	0
Operating Expenses:	\$2,395,967	\$3,436,635	\$3,436,635	\$1,910,794	\$3,089,811	-\$346,824
Capital Outlay:						
5640000 - Machinery & Equipment	0	26,000	26,000	13,282	84,912	58,912
5640100 - Vehicles	0	0	0	0	24,895	24,895
5650000 - Construction In Progress	0	126,000	126,000	0	180,000	54,000
Capital Outlay:	\$0	\$152,000	\$152,000	\$13,282	\$289,807	\$137,807
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	14,201	15,274	15,274	15,274	17,366	2,092
Transfers Out:	\$14,201	\$15,274	\$15,274	\$15,274	\$17,366	\$2,092
Reserves - Operating:						
5990020 - Reserve For Contingency	0	135,061	135,061	0	135,913	852
Reserves - Operating:	\$0	\$135,061	\$135,061	\$0	\$135,913	\$852
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,211,564	127,093	0	1,159,838	-2,051,726
Reserves - Capital:	\$0	\$3,211,564	\$127,093	\$0	\$1,159,838	-\$2,051,726
TOTAL EXPENDITURES:	\$3,238,421	\$7,716,667	\$4,632,196	\$2,594,526	\$5,491,161	-\$2,225,506



OSCEOLA COUNTY
Office of Management & Budget
1 Courthouse Square, Suite 2400
Kissimmee, FL 34741
(407) 742-1810

Amanda Clavijo, OMB Director

TO: Honorable Chairman and County Commissioners

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

FROM: Amanda Clavijo, OMB Director

DATE: September 3, 2015

RE: Capital Improvement Plan (CIP) 2016-2020

Please find attached the proposed five-year Capital Improvement Plan. Due to limited funding in addition to current County commitments, County Administration reviewed the projects prepared by Departments. As a result only the projects based on identified needs and levels of service have been included.

Additionally, the FY16 – FY20 CIP includes projects in Mobility Fee Districts created by Ordinance #2015-22 approved on March 16, 2015. As FY16 will be the first year to receive this revenue, projects will not commence until revenues are received.

Please find attached reports that separate the total project request by funding source for the Board’s consideration.

RESOLUTION NO. 15-078R

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 2015-2016; or will be included when bond financing is obtained; and

WHEREAS, the Board has conducted a public hearing to receive public comment on the proposed Capital Improvement Plan;

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 3rd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chairman/Vice Chairman

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Community Development</u>						
1400 - Community Development Projects						
Development Review Vehicle Replacement - 1402	54,030	0	0	0	0	54,030
Total: 1400 - Community Development Projects	54,030	0	0	0	0	54,030
Total: Community Development	54,030	0	0	0	0	54,030
<u>Parks</u>						
7200 - Parks Projects						
Dog Park in BVL - 16091	0	90,000	0	0	0	90,000
Parks & Rec: John Deere 4300 Tractor - 7203	30,000	0	0	0	0	30,000
Parks & Rec: Bobcat - 7204	70,000	0	0	0	0	70,000
West Osceola Soccer Fields - 16092	0	1,000,000	0	0	0	1,000,000
Total: 7200 - Parks Projects	100,000	1,090,000	0	0	0	1,190,000
Total: Parks	100,000	1,090,000	0	0	0	1,190,000
<u>Public Safety</u>						
2100 - Public Safety Projects						
Animal Services Vehicle Replacement - 2107	34,235	35,045	35,879	36,738	37,623	179,520
Sally Port Enclosure - Animal Services - 2108	45,000	0	0	0	0	45,000
Total: 2100 - Public Safety Projects	79,235	35,045	35,879	36,738	37,623	224,520
Total: Public Safety	79,235	35,045	35,879	36,738	37,623	224,520
<u>Public Works</u>						
4100 - Public Works Projects						
Building Maintenance Vehicles - 4105	67,000	0	0	0	0	67,000
Fleet Vehicle Replacement - 4204	0	122,000	0	0	0	122,000
Street Sweeper - Courthouse Square - 4106	50,000	0	0	0	0	50,000
Total: 4100 - Public Works Projects	117,000	122,000	0	0	0	239,000
Total: Public Works	117,000	122,000	0	0	0	239,000
Total: 001	350,265	1,247,045	35,879	36,738	37,623	1,707,550

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Public Works</u>						
4100 - Public Works Projects						
Building Maintenance Vehicles - 4105	30,950	0	0	0	0	30,950
Total: 4100 - Public Works Projects	30,950	0	0	0	0	30,950
Total: Public Works	30,950	0	0	0	0	30,950
<u>Sports & Events Facilities</u>						
7500 - TDT Projects						
OHP - Administrative Office Renovations - 16061	0	200,000	0	0	0	200,000
OHP - Box Office Renovation - 16060	0	300,000	0	0	0	300,000
OHP - Electrical Power Distribution (Arena, Hall, Parking Lots) - 16055	0	500,000	0	0	0	500,000
OHP - Escalators - 16065	0	0	1,000,000	0	0	1,000,000
OHP - Exhibition Hall Carpet Replacement - 16062	0	150,000	0	0	0	150,000
OHP - Fans - 16063	0	100,000	0	0	0	100,000
OHP - HVAC - 16044	0	1,300,000	0	0	0	1,300,000
OHP - Maintenance Workshop & Office - 16059	0	1,000,000	0	0	0	1,000,000
OHP - Parking Garage - 16068	0	0	20,000,000	0	0	20,000,000
OHP - Paving of Warm Up Ring - 16067	0	0	100,000	0	0	100,000
OHP - Storage Unit - 16041	0	1,000,000	0	0	0	1,000,000
OHP - Surveillance System - 7593	0	100,000	0	0	0	100,000
OHP - US 192 Pedestrian Bridge - 16069	0	0	8,000,000	0	0	8,000,000
OHP - Way Finding Exterior Signage - 16057	0	500,000	0	0	0	500,000
Stadium - Sports Turf Sprayer - 16040	0	32,000	0	0	0	32,000
Stadium Shade Structure - 7592	0	210,000	0	0	0	210,000
Total: 7500 - TDT Projects	0	5,392,000	29,100,000	0	0	34,492,000
Total: Sports & Events Facilities	0	5,392,000	29,100,000	0	0	34,492,000
Total: 104	30,950	5,392,000	29,100,000	0	0	34,522,950

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Public Safety</u>						
2100 - Public Safety Projects						
Secure Pass Scanner - Courthouse - 15059	175,000	0	0	0	0	175,000
Total: 2100 - Public Safety Projects	175,000	0	0	0	0	175,000
Total: Public Safety	175,000	0	0	0	0	175,000
<u>Public Works</u>						
4100 - Public Works Projects						
X-Ray Machines / Courthouse - 4139	130,000	0	0	0	0	130,000
Admin Bldg - 3rd Floor Reconfiguration - 16034	1,050,000	0	0	0	0	1,050,000
Admin Bldg and Courthouse Renovations - 16035	0	0	6,850,000	0	0	6,850,000
Total: 4100 - Public Works Projects	1,180,000	0	6,850,000	0	0	8,030,000
Total: Public Works	1,180,000	0	6,850,000	0	0	8,030,000
Total: 115	1,355,000	0	6,850,000	0	0	8,205,000

Fund 123-TDT Ref & Imp 2012 Project

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Public Works</u>						
4100 - Public Works Projects						
Boom Lift - 4167	145,000	0	0	0	0	145,000
Total: 4100 - Public Works Projects	145,000	0	0	0	0	145,000
Total: Public Works	145,000	0	0	0	0	145,000
<u>Sports & Events Facilities</u>						
7500 - TDT Projects						
Austin Tindall Expansion - 7590	6,000,000	0	0	0	0	6,000,000
Mecum Paving Project - 7516	2,000,000	0	0	0	0	2,000,000
OHP - Access to Arena & Exhibition Hall Roofs - 7534	100,000	0	0	0	0	100,000
OHP - Arena Sound System - 7549	150,000	0	0	0	0	150,000
OHP - Combo Oven - 7523	30,000	0	0	0	0	30,000
OHP - Exhibition Hall Sound System - 7533	100,000	0	0	0	0	100,000
OHP - Freight Elevator - 7536	1,000,000	0	0	0	0	1,000,000
OHP - Improved Interior Signage - 7537	150,000	0	0	0	0	150,000
OHP - Lightning Arrest System - 7538	100,000	0	0	0	0	100,000
OHP - Refrigeration Unit for Arena Kitchen - 7552	30,000	0	0	0	0	30,000
OHP - Rodeo Penning (Back Chutes) - 7542	150,000	0	0	0	0	150,000
OHP - Roll Up Doors Outside Quad 1 & Quad 3 - 7543	250,000	0	0	0	0	250,000
OHP - Toro ProCore 1298 Aerator - 7544	30,000	0	0	0	0	30,000
OHP - Trailers - 7545	25,000	0	0	0	0	25,000
Remodel Suites and Furniture (Arena) - 7546	175,000	0	80,000	0	0	255,000
Total: 7500 - TDT Projects	10,290,000	0	80,000	0	0	10,370,000
Total: Sports & Events Facilities	10,290,000	0	80,000	0	0	10,370,000
Total: 123	10,435,000	0	80,000	0	0	10,515,000

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Community Development</u>						
1400 - Community Development Projects						
Candella Island - 1403	250,000	250,000	200,000	100,000	0	800,000
Cherokee Point Conservation Area - 1417	0	211,900	0	0	0	211,900
Lake Runnymede Conservation Area - 15053	0	0	0	0	12,000	12,000
Total: 1400 - Community Development Projects	250,000	461,900	200,000	100,000	12,000	1,023,900
Total: Community Development	250,000	461,900	200,000	100,000	12,000	1,023,900
Total: 125	250,000	461,900	200,000	100,000	12,000	1,023,900

Fund 134-Countywide Fire Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Safety						
2100 - Public Safety Projects						
Bunker Gear - 15057	0	1,070,611	0	0	0	1,070,611
BVL Fire Station - 16005	0	0	3,599,565	0	0	3,599,565
Campbell City Fire Station - 16006	0	0	0	0	3,893,289	3,893,289
Fire Rescue & EMS Training Facility - 2201	1,726,856	1,726,856	0	2,316,573	0	5,770,285
Fire/EMS Equipment - 2700	1,564,975	1,629,904	1,653,296	2,511,499	1,788,205	9,147,879
LifePak 15 Monitors - 2221	1,208,722	0	0	0	0	1,208,722
Motorola Portable Radios - 15054	0	0	0	2,229,085	0	2,229,085
Reunion Area Fire Station - 2164	0	0	432,511	0	0	432,511
Scott Air Paks - 15056	0	0	707,911	0	0	707,911
TNT Extrication Tools - 2074	574,473	0	0	0	0	574,473
Total: 2100 - Public Safety Projects	5,075,026	4,427,371	6,393,283	7,057,157	5,681,494	28,634,331
Total: Public Safety	5,075,026	4,427,371	6,393,283	7,057,157	5,681,494	28,634,331
Total: 134	5,075,026	4,427,371	6,393,283	7,057,157	5,681,494	28,634,331

Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
3800 - Stormwater Projects						
Metal Culvert Replacement - 3817	0	851,694	0	0	0	851,694
Total: 3800 - Stormwater Projects	0	851,694	0	0	0	851,694
4100 - Public Works Projects						
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	0	150,000	75,000	75,000	75,000	375,000
County Sidewalks/Trails - 4655	0	65,070	93,840	306,370	582,910	1,048,190
Total: 4100 - Public Works Projects	0	215,070	168,840	381,370	657,910	1,423,190
4300 - Transportation Projects						
Advanced Traffic Management System - 4307	0	375,000	250,000	250,000	250,000	1,125,000
ATMS Phase 4 - 16076	0	0	0	675,000	1,350,000	2,025,000
Boggy Creek Sidewalk - 15034	0	93,118	0	0	0	93,118
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	1,702,400	1,702,400
Canoe Creek Road - 4395	0	0	0	1,500,000	47,986,240	49,486,240
Hickory Tree Road - 15017	0	0	1,949,200	8,559,900	28,458,300	38,967,400
Lakeshore to Neptune Bike/Pedestrian Path - 15032	0	408,300	0	0	0	408,300
Neptune Road Phase III - 4330	0	0	0	0	9,710,340	9,710,340
Neptune Road Phase IV - 4314	200,000	0	0	2,000,000	3,000,000	5,200,000
Noite Road Corridor - 16077	0	500,000	0	0	0	500,000
Old Canoe Creek Road - 4375	0	0	0	750,000	28,082,830	28,832,830
Osceola Parkway at Coralwood Road New Signal - 16021	0	330,000	0	0	0	330,000
Robinson Ave. Sidewalk - 15033	0	87,640	0	0	0	87,640
Shady Lane - 4166	0	0	0	13,807,790	0	13,807,790
Simpson & Fortune Intersection - 15041	0	75,000	542,360	0	0	617,360
Simpson Road Phase 3 - 16079	0	0	500,000	0	19,189,900	19,689,900
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	8,809,300	0	0	0	8,809,300
Simpson Road Phase II fka Boggy Creek Phase II - 3019	0	399,920	680,880	5,629,420	7,979,680	14,689,900
Story Road and Hunting Lodge Drive - 15039	0	0	0	6,670,000	0	6,670,000
Total: 4300 - Transportation Projects	200,000	11,078,278	3,922,440	39,842,110	147,709,690	202,752,518
Total: Public Works	200,000	12,145,042	4,091,280	40,223,480	148,367,600	205,027,402
Total: 142	200,000	12,145,042	4,091,280	40,223,480	148,367,600	205,027,402

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
3800 - Stormwater Projects						
Metal Culvert Replacement - 3817	0	1,512,146	1,324,783	0	0	2,836,929
Total: 3800 - Stormwater Projects	0	1,512,146	1,324,783	0	0	2,836,929
4100 - Public Works Projects						
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	0	150,000	75,000	75,000	75,000	375,000
County Sidewalks/Trails - 4655	251,970	69,830	153,300	174,000	1,397,260	2,046,360
Total: 4100 - Public Works Projects	251,970	219,830	228,300	249,000	1,472,260	2,421,360
4300 - Transportation Projects						
Advanced Traffic Management System - 4307	0	375,000	250,000	250,000	250,000	1,125,000
ATMS Phase 4 - 16076	0	0	0	825,000	1,650,000	2,475,000
Carroll St - JYP to Michigan - 4316	0	0	0	0	12,366,200	12,366,200
Hoagland Blvd Ph 2 - 4309	1,025,000	7,000,000	10,370,000	0	0	18,395,000
Hoagland Blvd Phase 3 - 4332	975,000	0	4,390,000	0	0	5,365,000
Mac Overstreet - Valencia College (PHR) Site - 7230	1,620,000	0	0	0	0	1,620,000
Neptune Middle School Sidewalk - 15035	0	32,866	0	0	0	32,866
Neptune Road Phase II - 4331	150,000	1,350,000	0	0	28,074,820	29,574,820
Neptune Road Phase III - 4330	0	0	0	0	9,710,340	9,710,340
Old Canoe Creek Road - 4375	0	0	0	0	961,600	961,600
Old Lake Wilson Road Phase 2 - 3862	0	0	0	0	6,400,000	6,400,000
Old Pleasant Hill Road Extension - 16078	0	0	0	0	5,400,000	5,400,000
Old Tampa Highway at Crestridge Rd Signal - 4335	185,000	0	0	0	0	185,000
Old Vineland Road PD&E - 4343	0	0	0	500,000	15,748,992	16,248,992
Orange Avenue - 15016	0	0	0	0	10,919,690	10,919,690
Osceola Parkway West Phase 1 (EB) - 16016	0	0	0	150,000	2,000,000	2,150,000
Osceola Parkway West Phase 2 (EB) - 16072	0	0	0	150,000	1,815,000	1,965,000
Osceola Parkway West Phase 3 (WB) - 16073	0	0	0	120,000	1,440,000	1,560,000
Osceola Parkway West Phase 4 (WB) - 16074	0	0	0	120,000	1,440,000	1,560,000
Pleasant Hill and Eagle Lake Signal - 4342	113,900	150,000	0	0	0	263,900
Pleasant Hill Road at Old Tampa Highway and at Clay St Signal - 4348	315,000	0	0	0	0	315,000
Poinciana Blvd at Siesta Lago Mast Arm Signal - 4349	189,100	0	0	0	0	189,100

Poinciana Blvd Phase IVA - 4016	0	0	0	0	12,506,500	12,506,500
Poinciana Blvd Phase IVB - 15031	0	0	0	0	9,423,400	9,423,400
Reaves Road - Poinciana Blvd to PH Rd - 4176	0	0	0	0	13,512,000	13,512,000
Sinclair Road - 4383	0	1,000,000	0	0	8,953,240	9,953,240
Thacker Avenue Extension - 15013	0	0	0	0	403,800	403,800
Westside Blvd - 15014	0	0	0	0	27,092,000	27,092,000
Total: 4300 - Transportation Projects	4,573,000	9,907,866	15,010,000	2,115,000	170,067,582	201,673,448

Total: Public Works	4,824,970	11,639,842	16,563,083	2,364,000	171,539,842	206,931,737
Total: 143	4,824,970	11,639,842	16,563,083	2,364,000	171,539,842	206,931,737

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Public Works</u>						
4100 - Public Works Projects						
Chip Seal Repair Truck - 4174	225,000	0	0	0	0	225,000
Fleet Vehicle Replacement - 4204	1,100,000	3,919,000	1,490,000	1,162,000	1,034,000	8,705,000
Total: 4100 - Public Works Projects	1,325,000	3,919,000	1,490,000	1,162,000	1,034,000	8,930,000
Total: Public Works	1,325,000	3,919,000	1,490,000	1,162,000	1,034,000	8,930,000
Total: 154	1,325,000	3,919,000	1,490,000	1,162,000	1,034,000	8,930,000

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
4100 - Public Works Projects						
County Sidewalks/Trails - 4655	1,695,165	236,650	871,980	0	244,450	3,048,245
Total: 4100 - Public Works Projects	1,695,165	236,650	871,980	0	244,450	3,048,245
4300 - Transportation Projects						
Hoagland Blvd Ph 2 - 4309	11,770,000	0	13,300,000	0	0	25,070,000
Hoagland Blvd Phase 3 - 4332	5,880,000	0	4,390,000	0	0	10,270,000
Total: 4300 - Transportation Projects	17,650,000	0	17,690,000	0	0	35,340,000
Total: Public Works	19,345,165	236,650	18,561,980	0	244,450	38,388,245
Total: 156	19,345,165	236,650	18,561,980	0	244,450	38,388,245

Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Fire Rescue and EMS</u>						
9800 - Communications Projects						
Radio Tower Site D Relocation - 9806	1,361,600	0	0	0	0	1,361,600
Total: 9800 - Communications Projects	1,361,600	0	0	0	0	1,361,600
Total: Fire Rescue and EMS	1,361,600	0	0	0	0	1,361,600
Total: 158	1,361,600	0	0	0	0	1,361,600

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Safety						
2100 - Public Safety Projects						
Fire/EMS Equipment - 2700	615,682	361,762	0	692,559	0	1,670,003
Reunion Area Fire Station - 2164	0	0	3,650,127	0	0	3,650,127
Total: 2100 - Public Safety Projects	615,682	361,762	3,650,127	692,559	0	5,320,130
Total: Public Safety	615,682	361,762	3,650,127	692,559	0	5,320,130
Total: 177	615,682	361,762	3,650,127	692,559	0	5,320,130

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Parks</u>						
7200 - Parks Projects						
Vance Harmon Community Park (Community Center/Pool) - 7221	2,500,000	0	1,000,000	1,800,000	0	5,300,000
Total: 7200 - Parks Projects	2,500,000	0	1,000,000	1,800,000	0	5,300,000
Total: Parks	2,500,000	0	1,000,000	1,800,000	0	5,300,000
Total: 178	2,500,000	0	1,000,000	1,800,000	0	5,300,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Community Development</u>						
1400 - Community Development Projects						
Overstreet Landing - 7273	200,000	39,100	0	0	0	239,100
Total: 1400 - Community Development Projects	200,000	39,100	0	0	0	239,100
Total: Community Development	200,000	39,100	0	0	0	239,100
<u>Constitutionals</u>						
9100 - Constitutionals Projects						
In-House Clinic - 9198	180,600	0	0	0	0	180,600
S.O. New Vehicle Purchases - 9195	0	630,000	630,000	630,000	0	1,890,000
S.O. Vehicle Replacement - 3398	1,700,000	1,700,000	1,700,000	0	0	5,100,000
SO - Command Center West - 2033	0	0	0	8,494,800	0	8,494,800
SO - Training Facility & Shooting Range - 2032	3,180,956	0	0	0	0	3,180,956
Total: 9100 - Constitutionals Projects	5,061,556	2,330,000	2,330,000	9,124,800	0	18,846,356
Total: Constitutionals	5,061,556	2,330,000	2,330,000	9,124,800	0	18,846,356
<u>Public Works</u>						
3800 - Stormwater Projects						
CS&F Hydrologic Model Update & Infrastructure Improvement - 16014	0	0	300,000	600,000	600,000	1,500,000
Emergency Response Drainage - 3320	0	250,000	0	0	0	250,000
Fanny Bass Slough Stormwater Improvements - 3810	168,000	2,197,000	3,015,000	4,308,160	4,791,600	14,479,760
Kissimmee Chain of Lakes Nutrient Reduction - 3816	150,000	895,000	4,525,000	6,890,000	4,285,000	16,745,000
Metal Culvert Replacement - 3817	0	826,895	0	0	1,403,986	2,230,881
Mill Slough Bank Stabilization - 16013	0	0	0	225,000	0	225,000
Ox Pond Basin Quality and Drainage Improvements - 3821	0	394,400	427,000	3,440,000	60,000	4,321,400
Poinciana Stormwater Water Quality Treatment Areas - 16015	0	210,000	1,227,000	2,310,000	792,000	4,539,000
Shingle Creek Basin Stormwater Improvements - 3842	0	520,000	590,000	540,000	440,000	2,090,000
Stormwater Project Preliminary Engineering - 15012	0	310,000	2,450,000	2,450,000	2,450,000	7,660,000
Subdivision Ponds - 3805	0	615,000	375,000	375,000	375,000	1,740,000
Ten Mile Road Culvert Replacement - 16023	0	520,000	0	0	0	520,000
Total: 3800 - Stormwater Projects	318,000	6,738,295	12,909,000	21,138,160	15,197,586	56,301,041

4100 - Public Works Projects

Admin Bldg and Courthouse Renovations - 16035	0	0	9,150,000	0	0	9,150,000
Bridge Safety Features - 4322	240,000	240,000	240,000	240,000	240,000	1,200,000
County Administration Bldg - 16080	0	62,000,000	0	0	0	62,000,000
Storage Facility - Traffic Control Devices - 15052	0	233,200	0	0	0	233,200
Total: 4100 - Public Works Projects	240,000	62,473,200	9,390,000	240,000	240,000	72,583,200

4300 - Transportation Projects

Bridge Rehabilitation - 4359	300,000	300,000	300,000	300,000	300,000	1,500,000
Concrete Road Replacement - 4306	0	474,313	0	0	0	474,313
Hickory Tree Rd Safety Upgrade - 4328	0	0	0	0	2,000,000	2,000,000
Intersection Safety & Efficiency Projects (TSM) - 3480	150,000	150,000	150,000	150,000	0	600,000
Mac Overstreet - Valencia College (PHR) Site - 7230	256,499	0	0	0	0	256,499
Pavement Management System - 4396	0	250,000	0	0	0	250,000
Traffic Control Equipment - 3780	100,000	100,000	100,000	100,000	0	400,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	300,000	600,000	600,000	600,000	2,400,000	4,500,000
Total: 4300 - Transportation Projects	1,106,499	1,874,313	1,150,000	1,150,000	4,700,000	9,980,812

Total: Public Works	1,664,499	71,085,808	23,449,000	22,528,160	20,137,586	138,865,053
Total: 306	6,926,055	73,454,908	25,779,000	31,652,960	20,137,586	157,950,509

Fund 328 - Special Purpose Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Parks</u>						
7200 - Parks Projects						
Vance Harmon Community Park (Community Center/Pool) - 7221	1,500,000	0	0	0	0	1,500,000
Total: 7200 - Parks Projects	1,500,000	0	0	0	0	1,500,000
Total: Parks	1,500,000	0	0	0	0	1,500,000
<u>Public Works</u>						
4300 - Transportation Projects						
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	233,200	233,200
Carroll St - JYP to Michigan - 4316	0	900,000	847,000	0	12,000,000	13,747,000
Thacker Avenue Extension - 15013	0	0	0	0	4,946,480	4,946,480
Total: 4300 - Transportation Projects	0	900,000	847,000	0	17,179,680	18,926,680
Total: Public Works	0	900,000	847,000	0	17,179,680	18,926,680
Total: 328	1,500,000	900,000	847,000	0	17,179,680	20,426,680

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
<u>Public Works</u>						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	0	140,000	0	0	0	140,000
Total: 4100 - Public Works Projects	0	140,000	0	0	0	140,000
Total: Public Works	0	140,000	0	0	0	140,000
Total: 401	0	140,000	0	0	0	140,000

Fund 510-Fleet Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2016/20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Public Works						
4100 - Public Works Projects						
DPF Diesel Fuel Additive Pumps - 4059	55,000	0	0	0	0	55,000
Enclosure of Fleet Bays - 4111	25,000	0	0	0	0	25,000
Fleet Maint Facility Efficiency Upgrades - 4113	30,000	0	0	0	0	30,000
Fleet Vehicle Replacement - 4204	70,000	0	0	0	0	70,000
Replacement of Storage Tanks - St. Cloud Road & Bridge Facility - 16027	0	350,000	0	0	0	350,000
Replacement Storage Tanks at Kissimmee and Bridge Facility - 16028	0	0	400,000	0	0	400,000
Road & Bridge Gate Security Systems - 16029	0	150,000	0	0	0	150,000
Total: 4100 - Public Works Projects	180,000	500,000	400,000	0	0	1,080,000
Total: Public Works	180,000	500,000	400,000	0	0	1,080,000
Total: 510	180,000	500,000	400,000	0	0	1,080,000

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	2016/20
Report Grand Total:	56,274,713	114,979,680	115,223,152	85,281,984	364,318,375	736,077,904



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

Amanda Clavijo, OMB Director

TO: Honorable Chairman and County Commissioners

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

FROM: Amanda Clavijo, OMB Director

DATE: September 3, 2015

RE: Proposed FY16 Holiday Schedule

Pursuant to Osceola County Policies and Procedures, the County has consistently approved ten (10) holidays and one (1) floating day each year since 2003. The purpose of the Floating Holiday is to give employees a choice on what additional holiday they wish to celebrate, whether it is a religious day or personal day.

The attached displays the proposed 2016 Fiscal Year schedule. Staff has also attached the 2016 Holiday Schedules for the Ninth Judicial Circuit, United States Federal Government and Florida Statutes for the State-recognized holidays. Staff respectfully requests the Board's consideration.



FY16 Holiday Schedule

HOLIDAY:	DATE:	
New Year's Day	Friday,	January 1, 2016
Martin Luther King's Day	Monday,	January 18, 2016
Memorial Day	Monday,	May 30, 2016
Independence Day	Monday,	July 4, 2016
Labor Day	Monday,	September 5, 2016
Veteran's Day	Friday,	November 11, 2016
Thanksgiving Day	Thursday,	November 24, 2016
Day after Thanksgiving	Friday,	November 25, 2016
Christmas Eve	Friday,	December 23, 2016
Christmas Day	Monday,	December 26, 2016
* Floating Holiday		

About the Court

Court Holidays

About the Court

	2015	
Jury Duty	September 7th Labor Day	September 14th Rosh Hashanah
Research	September 23rd Yom Kippur	November 11th Veterans Day
Services	November 26th to November 27th Thanksgiving	December 24th to December 25th Christmas
	2016	
News	January 1st New Year's Day	January 18th Martin Luther King Day
Contact	March 25th Good Friday	May 30th Memorial Day
Search	July 4th Independence Day	September 5th Labor Day
	October 3rd Rosh Hashanah	October 12th Yom Kippur
	November 11th Veterans Day	November 24th to November 25th Thanksgiving
	December 23rd Christmas Holiday	December 26th Christmas



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