

TENTATIVE BUDGET

FISCAL YEAR 2022



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TO: Honorable Chair and County Commissioners
THROUGH: Donna L. Renberg, Asst. County Manager
FROM: Amanda Clavijo, Financial Services Administrator
Matt Fuhrer, OMB Director
DATE: September 1, 2021
RE: Fiscal Year 2022 (FY22) Tentative Budget



In preparation for the First Public Hearing, we are pleased to submit the FY22 Tentative Budget. As described in detail below, subsequent to the Recommended Budget there have been changes implemented since July resulting in a submitted Tentative Budget of \$1,618,298,972. This is an increase of \$127,452,534 from the Recommended Budget, but still a decrease of \$6,794,298 from the FY21 Adopted Budget.

COUNTYWIDE BUDGET SUMMARY - FY22 TENTATIVE BUDGET:

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY21 Adopted Budget, reports are attached to this memorandum that identify both variances. In particular, the first document attached to this memorandum is a Countywide Budget Summary. This report provides a comparison from the FY21 Adopted Budget to the FY22 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. As a result, staff respectfully submits the following summary to aid in the review of the reports.

COUNTYWIDE REVENUES: For the Tentative Budget, when compared to FY21, Intergovernmental Revenue (Grant funding) and Fund Balance still does not reflect remaining balances for ongoing grants and capital projects as these funds will be included in the Recommended Final Budget to ensure estimates are as accurate as possible. Since submission of the FY22 Recommended Budget, however, staff included the American Rescue Plan Act (ARPA) funds that were awarded in late FY21. The County intends to utilize the Revenue Replacement strategy for the ARPA funds. The impact of this strategy will result in an increase in Fund 156 – Federal and State Grants (Intergovernmental Revenue and Transfers Out) and in Fund 001 – General Fund (Transfers In, Fund Balance, Operating and Grants & Aids). Staff is currently reviewing an alternative way to manage the revenue replacement, however, that may result in additional changes for the Recommended Final Budget.

In addition, staff reviewed prior Fund Balance and Revenue projections in light of the pandemic, Department of Revenue (DOR) projections, and as additional receipts were received. A summary of this review process is detailed as follows:

- Ad Valorem shows a decrease from Recommended due to the reduction of the Hidden Heights Municipal Service Taxing Unit (MSTU) to zero. Staff was unable to confirm that the neighborhood supported resuming the millage rate but will be able to assist the community with a small project through their existing fund balance.
- Review of projections for Other Taxes (9th and 1-6th cents gas taxes and Tourist Development Taxes) did not result in adjustments. Projections remain conservative with the uncertainty of the continuing pandemic. In addition, Communications Services Taxes were re-evaluated resulting in a slight reduction.
- Permits, Fees, and Special Assessments increased mainly due to the projections for the Parks and Fire Impact Fee Funds. There was also a small increase due to correcting the projection of revenue generated by the Solid Waste Special Assessment. The increases offset reductions to the West192 Municipal Services Benefit Unit (MSBU) rates. The calculation of the rates have been finalized; thus, revenues now reflect the needed amounts for FY22.
- Intergovernmental Revenue reflects an increase primarily due to incorporating the second payment of the American Rescue Plan Act (ARPA) funds anticipated to be received towards the end of FY22. Other increases include the Half-Cent Sales Tax as a result of additional receipts and the State's projections, but remain conservative. There is still an overall decrease when compared with the current fiscal year as ongoing grant funds have not been incorporated yet. These will be reflected in the Recommended Final Budget.
- Charges for Services increased as a result of adjustments from employee plan selections during Open Enrollment, specifically due to the increase in the number of employees, and revised revenue estimates for Ambulance Fees which offset a decrease to projected Toll Revenue.
- Miscellaneous Revenues increased \$60,000 in accordance with the Developer's Agreement for Hickory Tree Road Shared Stormwater Pond anticipated to be presented to the Board in September.
- Transfers In increased due to the General Fund receiving the second payment of the ARPA funds. As they are being converted to general dollars, Transfers In will receive the converted funds from Fund 156-Federal and State Grants into the 001-General Fund.
- Other Sources increased due to the inclusion of Capital Lease proceeds for a Fire Engine and funding for the Florida Animal Friends Grant.
- Fund Balance increased primarily due to reflecting the continuation of the American Rescue Plan Act (ARPA) funds into FY22 in the General Fund. As these new funds weren't recognized into FY21's budget until recently, it is anticipated that most of the funds will be available for FY22. Additional prior estimates were reviewed and funds from the prior year to support tasks approved in FY21 but not started yet, were re-budgeted.

COUNTYWIDE EXPENDITURES:

- Personal Services continues to reflect changes made in the Recommended, including a 3% salary adjustment for eligible employees, Overtime adjustments based on increased demand for services, an increase in employee related benefits, and now reflects adjustments due to employee plan selections during Open Enrollment. Since the Recommended Budget, however, the biggest change is due to the incorporation of 46.2 new Full Time Equivalent (FTE) employees. Of these

new FTEs all but 2 positions (Human Services and Fire) are due to resuming Inmate Medical services in-house. (See attached chart)

- Operating adjustments since the Recommended Budget are primarily (93%) related to the ARPA funds carried over from FY21; Overhead Allocations for the Internal Service Funds; inclusion of the Tax Collector's budget request for FY22; adjustments to the Inmate Medical cost center to reflect the transition from a contract to internal service delivery during the year; and finalization of the allocation of property and general liability insurances across the different funds and departments.
- Capital Outlay increased from the Recommended Budget due to incorporating the estimated budget for 2 new fire stations and equipment based on priority needs within the system, the design and permitting for the West Government Complex, as well as updated project costs for the Bellalago Academy Sidewalk based on the final LAP Agreement, and for HVAC repairs at the Jail and Fire Station 72. It does still include limited new capital requests as proposed in the 5 Year Capital Improvement Plan (FY22-FY26) which is included in the back of this book. The attached sheet details the difference between the Recommended Budget and the Tentative. Remaining efforts for all ongoing projects will be carried forward for inclusion in the Recommended Final Budget.
- There were no adjustments made to Debt Service from the Recommended Budget.
- Grants and Aids increased primarily due to the ARPA funds carried over from FY21 and to reflect Board direction to fully fund all Community Service Grant requests for one year due to the ongoing impacts of the pandemic.
- Transfers Out increased from the Recommended Budget due to the ARPA funds being transferred from the Federal & State Grants Fund to the General Fund for the second tranche, as well as funds being transferred to Fund 315-General Capital Outlay Fund to support the West Government Complex and to Fund 502-Property & Casualty Insurance for medical malpractice insurance associated with Inmate Medical.
- Reserves continue to be established in accordance with Policy, State Statutes, actuarial reports, approved agreements and bond covenants. Funds remain set aside for disaster recovery expenses pending reimbursement from FEMA for Hurricane Irma. In addition, the largest reserve is to support the ongoing, approved complete streets projects. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
 - Reserves - Operating, Debt, Claims, and Stability were all adjusted in accordance with the requirements within each specific Fund;
 - Reserves - Capital to balance funds where appropriate and to support new projects including a maintenance project in Courthouse Facility Fund and fire stations;
 - Reserves - Restricted increased to differentiate between the required reserves (Reserves – Restricted) per the actuarial study and for other general Claims expenses (Reserves – Claims) for the Internal Service Funds; and
 - Reserves - Assigned increased to set aside funding in the Countywide Fire Fund for expenses related to the new fire stations, which was partly offset by a reduction in General Fund for the West Government Complex (transferred to Fund 315).

FUND SUMMARY GROUPS - FY22 TENTATIVE BUDGET:

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

GENERAL FUNDS: The General Funds include Fund 001 - General Fund and the sub-fund for the Dedicated Ad Valorem Tax (DAT). Cumulatively, the Tentative Budget for these two funds for FY22 is \$499,720,368 which is an increase of \$77,245,153 from the Recommended FY22 Budget. The DAT Fund (\$15,211,058) is dedicated to transportation needs and only accounts for the transfer to Fund 102-Transportation Trust Fund and is also reflected in the Transfers Out line in the General Fund, the rest of this section will specifically speak to Fund 001 - General Fund as compared to the Recommended Budget submitted in July.

Revenues: In addition to the changes that were implemented and noted under the Countywide discussion, the biggest change since the Recommended Budget was the inclusion of the ARPA Replacement Funds as a part of Transfers In and Fund Balance as noted. In addition, staff reviewed estimates for revenues which resulted in adjustments to Other Taxes and an increase to the ½ Cent Sales Tax. Other Sources incorporates dedicated program funds that will be received for Animal Services.

Expenditures:

- Personal Services increased by almost \$3.7M from the Recommended Budget primarily due to the increase in FTEs to support Human Services (1) and resuming service delivery of Inmate Medical services (44.2) in the Corrections Department along with slight adjustments due to employee plan selections during Open Enrollment.
- Operating Expenses increased from the Recommended Budget by more than \$59.3M. The inclusion of the ARPA Replacement Funds created an increase of more than \$60.4M, which was offset by adjustments to reflect the changes to inmate medical's service delivery. Additional adjustments include the inclusion of the Tax Collector's submitted budget to reflect their FY22 request, which includes a full year of the additional TDT related responsibilities transitioned in FY21 and overhead allocations.
- Capital Outlay increased by \$280,000 from the Recommended Budget due to revised estimates for HVAC replacements at the Jail.
- There were no adjustments to Debt Service, but as noted under the Countywide discussion, Grants and Aids was increased to account for some of the ARPA Replacement Funds and to fully fund the Community Service Grants.
- Transfers Out has increased to transfer estimated returned excess fees to support the West Government Complex in Fund 315 – General Capital Outlay.
- Reserves – Operating were adjusted in accordance with the Budget Policy with one exception. Staff is recommending to exclude the ARPA Replacement funds from the calculation for required

Reserves Cash. Reserves-Assigned reflects a decrease as funds for the West Government Complex are transferred as noted above, and Reserves-Stability decreased to offset adjustments to Cash.

SPECIAL REVENUE FUNDS: The County has 43 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 (\$588,821,155) is a decrease of \$250,396 from FY21 Adopted Budget but an increase of \$51,964,465 from the Recommended Budget to reflect the inclusion of the ARPA funding.

Revenues: Although there will be additional adjustments to Intergovernmental Revenue and Fund Balance in the Recommended Final Budget as a result of including ongoing grants and capital projects, the following changes are specific to the Special Revenue Funds from the Recommended Budget submitted in July:

- Ad Valorem Taxes decreased slightly due to adjustments noted earlier in the Countywide overview.
- Other Taxes and estimates for Tourist Development Taxes did not change from the Recommended Budget.
- Additional revenues reflected in Permits, Fees & Special Assessments are primarily due to the estimates for Parks and Fire Impact Fees which offset a slight reduction in W192 Special Assessments to reflect actual revenues needed to fund the program.
- Intergovernmental Revenue reflects an increase due to the ARPA funds second payment that should be received towards the end of FY22, as well as increased estimates in Section 8 and the Federal & State Grants Fund for the Emergency Rental Assistance 2 grant being re-established from FY21.
- Charges for Services increased as a result of revised Ambulance Fee estimates.
- Miscellaneous Revenues increased \$60,000 in accordance with the Developer's Agreement for Hickory Tree Road Shared Stormwater Pond as noted earlier.
- Transfers In remains unchanged from the Recommended Budget.
- The increases in Fund Balance are due to revised estimates in various Funds. Staff anticipates additional increases as ongoing grants and projects are include for the Recommended Final Budget.

Expenditures:

- Personal Services reflects an increase primarily due to an additional employee in the Fire Fund to assist with the increase in plans reviews, Overtime based on increased demand for services, and employee plan selections during Open Enrollment.
- Operating increased primarily due to the ARPA funds from FY21 and allocating funds for the Emergency Rental Assistance 2 grant, Emergency Housing Vouchers in Section 8 and operating costs in Parks District 3 based on the revised revenue estimates. Other adjustments include overhead allocations, Property & Liability Insurances, and the addition of a repair project for the State Attorney's Office in the Courthouse.
- Capital Outlay increased due to allocating funding for the West Government Complex in Fund 104-Tourist Development Tax Fund, funding for the Library State Grant based on the final grant award,

and for Fire Stations in Fund 177-Fire Impact Fee Fund; however, ongoing capital projects from FY21 have not been included but will be for the Recommended Final Budget.

- Grants & Aids increased due to the allocation of the Emergency Rental Assistance 2 grant being re-established from FY21.
- Transfers Out increased primarily due to the transfer of the ARPA funds to the General Fund.
- Reserves are in accordance with the Budget Policy, specific requirements of the funding source and commitments and as noted under the Countywide discussion.

DEBT SERVICE FUNDS: The County has 17 Debt Service Funds included in the Tentative Budget Book. These Funds establish payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget. Adjustments included a decrease to the W192 Phase IIC debt to reflect the amount of revenue needed as rates have been finalized. Reserves were adjusted as required per the debt requirements.

CAPITAL PROJECT FUNDS: The County's 8 Capital Project Funds account for management of the County's capital projects. These Funds are separated in accordance with the different funding sources and currently reflects a decrease from the FY21 Adopted of approximately (\$139M). Since the Recommended Budget, there is an increase in Transfers In in Fund 315 – General Capital Outlay. These funds are transferred to support the design for the West Government Complex. Other Sources increased in the Countywide Fire Capital Fund to reflect lease revenue. In addition, two capital projects were added in this fund to begin new fire stations. This Fund Group, however, will be adjusted for the Recommended Final Budget as a result of incorporating capital projects from the prior year so that they may continue in the new fiscal year.

ENTERPRISE FUNDS: The County has two Enterprise Funds – Landfill / Solid Waste and Osceola Parkway. Adjustments to revenues from the Recommended Budget reflect a slight increase in Permits, Fees & Special Assessments for the Solid Waste Fund due to refining revenue estimates. Revenue projections for Tolls decreased due to a correction to reflect additional trends and to be conservative in response to the ongoing pandemic.

From the Recommended Budget, changes were also made to Expenditures. Personal Services were adjusted slightly due to employee plan selections during Open Enrollment. Operating increased for the Tax Collectors fees and curbside collection contract in accordance with the adjustments to the revenues. Osceola Parkway increased slightly due to overhead allocations. Reserves were adjusted in accordance with the Budget Policy, in accordance with the bond documents and to offset revenue estimate reductions in the Parkway.

INTERNAL SERVICE FUNDS: Osceola County has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement basis. Since the Recommended Budget several of these funds were impacted as a result of the completion of Open Enrollment and the increase in the number of employees. On the revenue side, the impact was to Charges for Services resulting in an overall increase in revenue of \$1,622,242. Transfers In reflects an increase of \$300,000 to support the expenses for medical malpractice insurance related to Inmate Medical from the

General Fund. Fund Balance was reevaluated which resulted in an overall decrease due to anticipated higher claims in FY21.

The Open Enrollment changes also impacted Expenditures as Personal Services increased slightly due to employee plan selections. Operating Expenses were adjusted as a result of Claims expenses due to the increase in employees and the inclusion of medical malpractice insurance for inmate medical in Property & Liability claims, as well as adjustments to overhead allocations. Reserves - Operating were adjusted in accordance with the Budget Policy and Reserves - Claims were adjusted in accordance with the adjustments to Fund Balance and in accordance with the actuarial studies. In addition, modifications were made to differentiate between the required reserves (Reserves - Restricted) per the actuarial studies and for other general Claims expenses (Reserves - Claims).

CONCLUSION: Within the Fund Groups are a number of individual, balanced Funds that are accounted for separately based on their specific requirements. As a result, in addition to the information provided in this memorandum, the FY22 Tentative Budget Book also includes the following for each Fund:

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

These reports will provide a comparison from the FY21 Adopted Budget to the FY22 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.

The FY22 Tentative Budget increased by \$127,452,534 since the Recommended Budget was presented in July, but reflects a decrease from the FY21 Adopted (-\$6,794,298). However, it should be noted that the ongoing capital projects or grant funds have not yet been included, as they are included in the Recommended Final 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 Debt Service.

Countywide Budget Summary

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 252,321,572	\$ 273,657,208	\$ 273,654,261	\$(2,947)	\$ 21,332,689
PY Delinquent Ad Valorem Tax	\$ 83,024	\$ 83,224	\$ 83,224	\$ 0	\$ 200
Other Taxes	\$ 101,628,380	\$ 106,521,069	\$ 106,291,367	\$(229,702)	\$ 4,662,987
Permits, Fees & Special Assessments	\$ 122,491,497	\$ 140,631,119	\$ 142,286,351	\$ 1,655,232	\$ 19,794,854
Intergovernmental Revenue	\$ 143,470,694	\$ 97,359,240	\$ 149,144,607	\$ 51,785,367	\$ 5,673,913
Charges For Services	\$ 72,404,229	\$ 81,162,464	\$ 82,841,748	\$ 1,679,284	\$ 10,437,519
Judgment, Fines & Forfeits	\$ 2,594,303	\$ 2,466,483	\$ 2,466,483	\$ 0	\$(127,820)
Miscellaneous Revenues	\$ 42,650,070	\$ 11,356,948	\$ 11,416,948	\$ 60,000	\$(31,233,122)
Less 5% Statutory Reduction	\$(27,680,843)	\$(30,576,310)	\$(30,797,017)	\$(220,707)	\$(3,116,174)
Subtotal:	\$ 709,962,926	\$ 682,661,445	\$ 737,387,972	\$ 54,726,527	\$ 27,425,046
Transfers In	\$ 121,858,508	\$ 158,075,977	\$ 195,446,262	\$ 37,370,285	\$ 73,587,754
Other Sources	\$ 44,675,191	\$ 10,447,118	\$ 11,095,015	\$ 647,897	\$(33,580,176)
Fund Balance	\$ 748,596,645	\$ 639,661,898	\$ 674,369,723	\$ 34,707,825	\$(74,226,922)
REVENUES TOTAL:	\$ 1,625,093,270	\$ 1,490,846,438	\$ 1,618,298,972	\$ 127,452,534	\$(6,794,298)
EXPENDITURES:					
Personal Services	\$ 139,737,579	\$ 142,450,302	\$ 146,919,395	\$ 4,469,093	\$ 7,181,816
Operating Expenses	\$ 326,411,256	\$ 289,102,884	\$ 354,912,775	\$ 65,809,891	\$ 28,501,519
Capital Outlay	\$ 273,967,320	\$ 121,548,662	\$ 140,329,095	\$ 18,780,433	\$(133,638,225)
Debt Service	\$ 56,623,538	\$ 61,792,927	\$ 61,792,927	\$ 0	\$ 5,169,389
Grants and Aids	\$ 90,013,290	\$ 9,607,612	\$ 32,787,062	\$ 23,179,450	\$(57,226,228)
Subtotal:	\$ 886,752,983	\$ 624,502,387	\$ 736,741,254	\$ 112,238,867	\$(150,011,729)
Transfers Out	\$ 214,684,280	\$ 261,435,917	\$ 298,806,114	\$ 37,370,197	\$ 84,121,834
Reserves - Operating	\$ 122,159,180	\$ 124,952,366	\$ 125,473,940	\$ 521,574	\$ 3,314,760
Reserves - Debt	\$ 65,908,569	\$ 67,037,650	\$ 66,954,499	\$(83,151)	\$ 1,045,930
Reserves - Capital	\$ 256,556,347	\$ 262,333,175	\$ 246,096,992	\$(16,236,183)	\$(10,459,355)
Reserves - Claims	\$ 18,934,788	\$ 25,263,982	\$ 13,081,999	\$(12,181,983)	\$(5,852,789)
Reserves - Assigned	\$ 28,979,911	\$ 79,424,800	\$ 79,526,790	\$ 101,990	\$ 50,546,879
Reserves - Restricted	\$ 12,713,019	\$ 15,335,841	\$ 24,721,892	\$ 9,386,051	\$ 12,008,873
Reserves - Stability	\$ 18,404,193	\$ 30,560,320	\$ 26,895,492	\$(3,664,828)	\$ 8,491,299
EXPENDITURES TOTAL:	\$ 1,625,093,270	\$ 1,490,846,438	\$ 1,618,298,972	\$ 127,452,534	\$(6,794,298)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

GENERAL FUND – FUND GROUP

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 210,655,831	\$ 228,538,006	\$ 228,538,006	\$ 0	\$ 17,882,175
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 76,524	\$ 76,524	\$ 0	\$ 0
Other Taxes	\$ 23,957,064	\$ 23,967,427	\$ 23,737,725	\$(229,702)	\$(219,339)
Permits, Fees & Special Assessments	\$ 5,837,698	\$ 7,340,842	\$ 7,340,842	\$ 0	\$ 1,503,144
Intergovernmental Revenue	\$ 27,359,117	\$ 33,186,946	\$ 36,061,428	\$ 2,874,482	\$ 8,702,311
Charges For Services	\$ 2,038,713	\$ 2,021,825	\$ 2,021,825	\$ 0	\$(16,888)
Judgment, Fines & Forfeits	\$ 1,365,772	\$ 1,352,548	\$ 1,352,548	\$ 0	\$(13,224)
Miscellaneous Revenues	\$ 3,152,236	\$ 5,446,004	\$ 5,446,004	\$ 0	\$ 2,293,768
Less 5% Statutory Reduction	\$(13,702,719)	\$(14,957,200)	\$(15,089,440)	\$(132,240)	\$(1,386,721)
Subtotal:	\$ 260,740,236	\$ 286,972,922	\$ 289,485,462	\$ 2,512,540	\$ 28,745,226
Transfers In	\$ 30,586,558	\$ 27,513,317	\$ 64,003,744	\$ 36,490,427	\$ 33,417,186
Other Sources	\$ 3,361,354	\$ 3,810,040	\$ 3,835,040	\$ 25,000	\$ 473,686
Fund Balance	\$ 93,292,164	\$ 104,178,936	\$ 142,396,122	\$ 38,217,186	\$ 49,103,958
REVENUES TOTAL:	\$ 387,980,312	\$ 422,475,215	\$ 499,720,368	\$ 77,245,153	\$ 111,740,056
EXPENDITURES:					
Personal Services	\$ 66,008,021	\$ 66,677,887	\$ 70,375,239	\$ 3,697,352	\$ 4,367,218
Operating Expenses	\$ 74,835,367	\$ 76,319,783	\$ 135,685,858	\$ 59,366,075	\$ 60,850,491
Capital Outlay	\$ 10,542,187	\$ 5,220,086	\$ 5,500,086	\$ 280,000	\$(5,042,101)
Debt Service	\$ 1,981,166	\$ 2,033,796	\$ 2,033,796	\$ 0	\$ 52,630
Grants and Aids	\$ 5,635,805	\$ 8,219,900	\$ 21,471,785	\$ 13,251,885	\$ 15,835,980
Subtotal:	\$ 159,002,546	\$ 158,471,452	\$ 235,066,764	\$ 76,595,312	\$ 76,064,218
Transfers Out	\$ 161,733,552	\$ 192,205,007	\$ 193,084,865	\$ 879,858	\$ 31,351,313
Reserves - Operating	\$ 61,635,177	\$ 63,311,688	\$ 64,523,274	\$ 1,211,586	\$ 2,888,097
Reserves - Debt	\$ 419,357	\$ 419,357	\$ 419,357	\$ 0	\$ 0
Reserves - Capital	\$ 2,118,723	\$ 2,118,723	\$ 2,118,723	\$ 0	\$ 0
Reserves - Assigned	\$ 1,744,625	\$ 4,622,656	\$ 4,042,798	\$(579,858)	\$ 2,298,173
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 464,587	\$(861,745)	\$(861,745)
EXPENDITURES TOTAL:	\$ 387,980,312	\$ 422,475,215	\$ 499,720,368	\$ 77,245,153	\$ 111,740,056

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

SPECIAL REVENUE FUND GROUP					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 38,563,877	\$ 41,783,494	\$ 41,780,547	\$(2,947)	\$ 3,216,670
PY Delinquent Ad Valorem Tax	\$ 6,500	\$ 6,700	\$ 6,700	\$ 0	\$ 200
Other Taxes	\$ 50,606,180	\$ 52,434,066	\$ 52,434,066	\$ 0	\$ 1,827,886
Permits, Fees & Special Assessments	\$ 91,570,681	\$ 104,767,959	\$ 106,312,640	\$ 1,544,681	\$ 14,741,959
Intergovernmental Revenue	\$ 112,460,844	\$ 60,067,900	\$ 108,978,785	\$ 48,910,885	\$(3,482,059)
Charges For Services	\$ 16,493,914	\$ 18,627,202	\$ 19,804,373	\$ 1,177,171	\$ 3,310,459
Judgment, Fines & Forfeits	\$ 1,228,531	\$ 1,113,935	\$ 1,113,935	\$ 0	\$(114,596)
Miscellaneous Revenues	\$ 4,930,126	\$ 4,299,943	\$ 4,359,943	\$ 60,000	\$(570,183)
Less 5% Statutory Reduction	\$(10,480,587)	\$(11,496,998)	\$(11,635,943)	\$(138,945)	\$(1,155,356)
Subtotal:	\$ 305,380,066	\$ 271,604,201	\$ 323,155,046	\$ 51,550,845	\$ 17,774,980
Transfers In	\$ 40,506,365	\$ 39,826,137	\$ 39,826,137	\$ 0	\$(680,228)
Other Sources	\$ 1,561,392	\$ 3,587,338	\$ 3,587,338	\$ 0	\$ 2,025,946
Fund Balance	\$ 241,623,728	\$ 221,839,014	\$ 222,252,634	\$ 413,620	\$(19,371,094)
REVENUES TOTAL:	\$ 589,071,551	\$ 536,856,690	\$ 588,821,155	\$ 51,964,465	\$(250,396)
EXPENDITURES:					
Personal Services	\$ 70,101,583	\$ 72,075,220	\$ 72,851,275	\$ 776,055	\$ 2,749,692
Operating Expenses	\$ 188,378,083	\$ 144,174,959	\$ 149,704,648	\$ 5,529,689	\$(38,673,435)
Capital Outlay	\$ 97,567,890	\$ 90,997,229	\$ 97,762,146	\$ 6,764,917	\$ 194,256
Debt Service	\$ 5,071,506	\$ 5,433,664	\$ 5,433,664	\$ 0	\$ 362,158
Grants and Aids	\$ 14,461,887	\$ 1,387,712	\$ 11,315,277	\$ 9,927,565	\$(3,146,610)
Subtotal:	\$ 375,580,949	\$ 314,068,784	\$ 337,067,010	\$ 22,998,226	\$(38,513,939)
Transfers Out	\$ 36,765,115	\$ 51,414,491	\$ 87,904,830	\$ 36,490,339	\$ 51,139,715
Reserves - Operating	\$ 47,803,976	\$ 52,410,171	\$ 51,832,154	\$(578,017)	\$ 4,028,178
Reserves - Debt	\$ 3,899,422	\$ 4,026,799	\$ 4,026,799	\$ 0	\$ 127,377
Reserves - Capital	\$ 96,536,709	\$ 76,770,788	\$ 70,881,548	\$(5,889,240)	\$(25,655,161)
Reserves - Assigned	\$ 0	\$ 2,697,717	\$ 3,379,565	\$ 681,848	\$ 3,379,565
Reserves - Restricted	\$ 11,407,519	\$ 12,047,604	\$ 12,047,604	\$ 0	\$ 640,085
Reserves - Stability	\$ 17,077,861	\$ 23,420,336	\$ 21,681,645	\$(1,738,691)	\$ 4,603,784
EXPENDITURES TOTAL:	\$ 589,071,551	\$ 536,856,690	\$ 588,821,155	\$ 51,964,465	\$(250,396)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

DEBT SERVICE FUND GROUP					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,101,864	\$ 3,335,708	\$ 3,335,708	\$ 0	\$ 233,844
Permits, Fees & Special Assessments	\$ 629,843	\$ 665,430	\$ 595,582	\$(69,848)	\$(34,261)
Miscellaneous Revenues	\$ 76,304	\$ 80,014	\$ 80,014	\$ 0	\$ 3,710
Less 5% Statutory Reduction	\$(190,401)	\$(204,057)	\$(200,565)	\$ 3,492	\$(10,164)
Subtotal:	\$ 3,617,610	\$ 3,877,095	\$ 3,810,739	\$(66,356)	\$ 193,129
Transfers In	\$ 38,352,483	\$ 39,072,960	\$ 39,072,960	\$ 0	\$ 720,477
Fund Balance	\$ 34,299,190	\$ 36,606,843	\$ 36,592,174	\$(14,669)	\$ 2,292,984
REVENUES TOTAL:	\$ 76,269,283	\$ 79,556,898	\$ 79,475,873	\$(81,025)	\$ 3,206,590
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 60,159	\$ 64,588	\$ 66,714	\$ 2,126	\$ 6,555
Debt Service	\$ 39,583,779	\$ 42,045,744	\$ 42,045,744	\$ 0	\$ 2,461,965
Subtotal:	\$ 39,643,938	\$ 42,110,332	\$ 42,112,458	\$ 2,126	\$ 2,468,520
Transfers Out	\$ 1,980	\$ 0	\$ 0	\$ 0	\$(1,980)
Reserves - Debt	\$ 36,623,365	\$ 37,446,566	\$ 37,363,415	\$(83,151)	\$ 740,050
EXPENDITURES TOTAL:	\$ 76,269,283	\$ 79,556,898	\$ 79,475,873	\$(81,025)	\$ 3,206,590

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

CAPITAL PROJECTS FUND GROUP					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Other Taxes	\$ 27,065,136	\$ 30,119,576	\$ 30,119,576	\$ 0	\$ 3,054,440
Intergovernmental Revenue	\$ 3,650,733	\$ 4,104,394	\$ 4,104,394	\$ 0	\$ 453,661
Miscellaneous Revenues	\$ 33,247,252	\$ 287,039	\$ 287,039	\$ 0	\$(32,960,213)
Less 5% Statutory Reduction	\$(1,367,609)	\$(1,520,331)	\$(1,520,331)	\$ 0	\$(152,722)
Subtotal:	\$ 62,595,512	\$ 32,990,678	\$ 32,990,678	\$ 0	\$(29,604,834)
Transfers In	\$ 12,224,184	\$ 51,041,109	\$ 51,620,967	\$ 579,858	\$ 39,396,783
Other Sources	\$ 39,752,445	\$ 3,049,740	\$ 3,672,637	\$ 622,897	\$(36,079,808)
Fund Balance	\$ 289,493,773	\$ 176,703,545	\$ 176,703,545	\$ 0	\$(112,790,228)
REVENUES TOTAL:	\$ 404,065,914	\$ 263,785,072	\$ 264,987,827	\$ 1,202,755	\$(139,078,087)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 154,100,872	\$ 24,734,397	\$ 36,469,913	\$ 11,735,516	\$(117,630,959)
Debt Service	\$ 2,526,537	\$ 3,015,423	\$ 3,015,423	\$ 0	\$ 488,886
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
Subtotal:	\$ 226,543,007	\$ 27,749,820	\$ 39,485,336	\$ 11,735,516	\$(187,057,671)
Transfers Out	\$ 14,385,625	\$ 15,910,887	\$ 15,910,887	\$ 0	\$ 1,525,262
Reserves - Debt	\$ 1,263,269	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 0
Reserves - Capital	\$ 147,921,400	\$ 166,954,774	\$ 156,422,013	\$(10,532,761)	\$ 8,500,613
Reserves - Assigned	\$ 13,952,613	\$ 51,906,322	\$ 51,906,322	\$ 0	\$ 37,953,709
EXPENDITURES TOTAL:	\$ 404,065,914	\$ 263,785,072	\$ 264,987,827	\$ 1,202,755	\$(139,078,087)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

ENTERPRISE FUNDS

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 24,453,275	\$ 27,856,888	\$ 28,037,287	\$ 180,399	\$ 3,584,012
Charges For Services	\$ 13,093,117	\$ 18,853,652	\$ 17,733,523	\$(1,120,129)	\$ 4,640,406
Miscellaneous Revenues	\$ 363,948	\$ 363,948	\$ 363,948	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(1,895,517)	\$(2,353,724)	\$(2,306,738)	\$ 46,986	\$(411,221)
Subtotal:	\$ 36,014,823	\$ 44,720,764	\$ 43,828,020	\$(892,744)	\$ 7,813,197
Fund Balance	\$ 73,034,666	\$ 74,584,459	\$ 74,584,459	\$ 0	\$ 1,549,793
REVENUES TOTAL:	\$ 109,049,489	\$ 119,305,223	\$ 118,412,479	\$(892,744)	\$ 9,362,990
EXPENDITURES:					
Personal Services	\$ 1,689,396	\$ 1,730,925	\$ 1,708,113	\$(22,812)	\$ 18,717
Operating Expenses	\$ 26,839,015	\$ 29,237,397	\$ 29,398,878	\$ 161,481	\$ 2,559,863
Capital Outlay	\$ 11,212,000	\$ 0	\$ 0	\$ 0	\$(11,212,000)
Debt Service	\$ 7,437,433	\$ 9,241,183	\$ 9,241,183	\$ 0	\$ 1,803,750
Subtotal:	\$ 47,177,844	\$ 40,209,505	\$ 40,348,174	\$ 138,669	\$(6,829,670)
Transfers Out	\$ 986,053	\$ 927,379	\$ 927,379	\$ 0	\$(58,674)
Reserves - Operating	\$ 12,626,307	\$ 8,509,355	\$ 8,356,516	\$(152,839)	\$(4,269,791)
Reserves - Debt	\$ 23,691,597	\$ 23,870,100	\$ 23,870,100	\$ 0	\$ 178,503
Reserves - Capital	\$ 9,979,515	\$ 16,488,890	\$ 16,674,708	\$ 185,818	\$ 6,695,193
Reserves - Assigned	\$ 13,282,673	\$ 20,198,105	\$ 20,198,105	\$ 0	\$ 6,915,432
Reserves - Restricted	\$ 1,305,500	\$ 3,288,237	\$ 3,288,237	\$ 0	\$ 1,982,737
Reserves - Stability	\$ 0	\$ 5,813,652	\$ 4,749,260	\$(1,064,392)	\$ 4,749,260
EXPENDITURES TOTAL:	\$ 109,049,489	\$ 119,305,223	\$ 118,412,479	\$(892,744)	\$ 9,362,990

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

INTERNAL SERVICE					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 40,778,485	\$ 41,659,785	\$ 43,282,027	\$ 1,622,242	\$ 2,503,542
Miscellaneous Revenues	\$ 880,204	\$ 880,000	\$ 880,000	\$ 0	\$(204)
Less 5% Statutory Reduction	\$(44,010)	\$(44,000)	\$(44,000)	\$ 0	\$ 10
Subtotal:	\$ 41,614,679	\$ 42,495,785	\$ 44,118,027	\$ 1,622,242	\$ 2,503,348
Transfers In	\$ 188,918	\$ 622,454	\$ 922,454	\$ 300,000	\$ 733,536
Fund Balance	\$ 16,853,124	\$ 25,749,101	\$ 21,840,789	\$(3,908,312)	\$ 4,987,665
REVENUES TOTAL:	\$ 58,656,721	\$ 68,867,340	\$ 66,881,270	\$(1,986,070)	\$ 8,224,549
EXPENDITURES:					
Personal Services	\$ 1,938,579	\$ 1,966,270	\$ 1,984,768	\$ 18,498	\$ 46,189
Operating Expenses	\$ 36,298,632	\$ 39,306,157	\$ 40,056,677	\$ 750,520	\$ 3,758,045
Capital Outlay	\$ 544,371	\$ 596,950	\$ 596,950	\$ 0	\$ 52,579
Debt Service	\$ 23,117	\$ 23,117	\$ 23,117	\$ 0	\$ 0
Subtotal:	\$ 38,804,699	\$ 41,892,494	\$ 42,661,512	\$ 769,018	\$ 3,856,813
Transfers Out	\$ 811,955	\$ 978,153	\$ 978,153	\$ 0	\$ 166,198
Reserves - Operating	\$ 93,720	\$ 721,152	\$ 761,996	\$ 40,844	\$ 668,276
Reserves - Debt	\$ 11,559	\$ 11,559	\$ 11,559	\$ 0	\$ 0
Reserves - Claims	\$ 18,934,788	\$ 25,263,982	\$ 13,081,999	\$(12,181,983)	\$(5,852,789)
Reserves - Restricted	\$ 0	\$ 0	\$ 9,386,051	\$ 9,386,051	\$ 9,386,051
EXPENDITURES TOTAL:	\$ 58,656,721	\$ 68,867,340	\$ 66,881,270	\$(1,986,070)	\$ 8,224,549

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

CAPITAL PROJECTS for the FY22 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 001 - General Fund				
Admin Bldg. - 3rd Floor Renovation	\$ 700,000	\$ 700,000	\$ -	\$ 700,000
Corrections - Jail Control Room Interface Rehab	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
Corrections - Kitchen Equipment	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Corrections - New Vehicles	\$ 116,000	\$ 116,000	\$ -	\$ 116,000
Corrections - Replacement of HVAC units for Booking & Reclassification	\$ 150,000	\$ 420,000	\$ -	\$ 420,000
Corrections - Security Cameras (Facility-Wide)	\$ 439,376	\$ 439,376	\$ -	\$ 439,376
Courthouse - COC Office Reconfiguration (County functions)	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Courthouse - Elevator re-build and modernization	\$ 680,000	\$ 680,000	\$ -	\$ 680,000
Emergency Management - Vehicle Replacement	\$ 41,000	\$ 41,000	\$ -	\$ 41,000
Equestrian Center Modular (purchase existing)	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
General Fund (multiple) - Fleet Vehicle Replacements	\$ 326,520	\$ 326,520	\$ -	\$ 326,520
Parks - Equipment	\$ 55,000	\$ 55,000	\$ -	\$ 55,000
Parks - Scotty's Cove Conservation Area	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Parks - Yeehaw Junction Playground (replacement)	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Sheriff Admin - Air Handler 1&2 Replacement	\$ 160,000	\$ 160,000	\$ -	\$ 160,000
Total:	\$ 3,402,896	\$ 3,672,896	\$ -	\$ 3,672,896
Difference between Tentative and Recommended:				\$ 270,000
Fund 102 - Transportation Trust Fund				
Bucket Truck	\$ 213,100	\$ 213,100	\$ -	\$ 213,100
Road & Bridge Yard 1 Building B Generator	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Total:	\$ 288,100	\$ 288,100	\$ -	\$ 288,100
Difference between Tentative and Recommended:				\$ -
Fund 104 - Tourist Development Tax <i>No TDT projects will commence until actual revenue receipts are verified.</i>				
Fleet Vehicle Replacements	\$ 55,000	\$ 55,000	\$ -	\$ 55,000
OHP - Exhibition Hall Sound System	\$ 45,154	\$ 45,154	\$ -	\$ 45,154
West Gov't Complex (Design & Permitting Phase)	\$ -	\$ 252,180	\$ -	\$ 252,180
Total:	\$ 100,154	\$ 352,334	\$ -	\$ 352,334
Difference between Tentative and Recommended:				\$ 252,180
Fund 115 - Court Facilities Fund				
Admin Bldg. 3rd Floor Reconfiguration	\$ 1,050,000	\$ 1,050,000	\$ -	\$ 1,050,000
Courthouse - COC Office Reconfiguration (Court functions)	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Total:	\$ 1,110,000	\$ 1,110,000	\$ -	\$ 1,110,000
Difference between Tentative and Recommended:				\$ -
Fund 141 - Boating Improvement Fund				
Lake Runnymede Boat Ramp Improvements	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Total:	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Difference between Tentative and Recommended:				\$ -
Fund 142 - Mobility Fee East Zone				
Neptune Road	\$ 4,995,117	\$ 4,995,117	\$ -	\$ 4,995,117
Total:	\$ 4,995,117	\$ 4,995,117	\$ -	\$ 4,995,117
Difference between Tentative and Recommended:				\$ -
Fund 143 - Mobility Fee West Zone				
Neptune Road	\$ 33,393,375	\$ 33,393,375	\$ -	\$ 33,393,375
Total:	\$ 33,393,375	\$ 33,393,375	\$ -	\$ 33,393,375
Difference between Tentative and Recommended:				\$ -

CAPITAL PROJECTS for the FY22 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 149 - East 192 CRA				
Landscape E192	\$ 1,844,437	\$ 1,844,437	\$ -	\$ 1,844,437
Total:	\$ 1,844,437	\$ 1,844,437	\$ -	\$ 1,844,437
Difference between Tentative and Recommended:				\$ -
Fund 154 - Constitutional Gas Tax Fund				
Crane Truck with Auger	\$ 273,000	\$ 273,000	\$ -	\$ 273,000
R&B Fleet Vehicle Replacements	\$ 2,636,000	\$ 2,636,000	\$ -	\$ 2,636,000
Transportation New Vehicles	\$ 140,000	\$ 140,000	\$ -	\$ 140,000
Total:	\$ 3,049,000	\$ 3,049,000	\$ -	\$ 3,049,000
Difference between Tentative and Recommended:				\$ -
Fund 156 - Federal and State Grants Fund				
Bellalago Academy Sidewalk	\$ 86,121	\$ -	\$ 86,122	\$ 86,122
Buenaventura Drainage Improvements	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 1,200,000
Buenaventura Safety Improvements	\$ 332,869	\$ -	\$ 332,869	\$ 332,869
Deerwood Elementary Sidewalk Gaps	\$ 786,835	\$ -	\$ 786,835	\$ 786,835
Kempfer Road Culvert Upgrade	\$ 1,878,247	\$ -	\$ 1,878,247	\$ 1,878,247
Landscape E192	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000
Marigold Safety Improvements	\$ 1,316,507	\$ -	\$ 1,316,507	\$ 1,316,507
Neovation Way	\$ 1,020,760	\$ -	\$ 1,020,760	\$ 1,020,760
Simpson Road Phase I	\$ 13,999,000	\$ -	\$ 13,999,000	\$ 13,999,000
Sunrail Poinciana Parking Lot	\$ 324,902	\$ -	\$ 324,902	\$ 324,902
Sunrail Tupperware Parking Lot	\$ 266,403	\$ -	\$ 266,403	\$ 266,403
Total:	\$ 23,711,644	\$ -	\$ 23,711,645	\$ 23,711,645
Difference between Tentative and Recommended:				\$ 1
Fund 158 - Intergovernmental Radio Communications				
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Total:	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Difference between Tentative and Recommended:				\$ -
Fund 177 - Fire Impact Fee Fund				
Station 45 - Calypso Cay	\$ -	\$ 6,480,610	\$ -	\$ 6,480,610
Total:	\$ -	\$ 6,480,610	\$ -	\$ 6,480,610
Difference between Tentative and Recommended:				\$ 6,480,610
Fund 178 - Parks Impact Fee Fund				
65th Infantry Veterans Park	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Campbell City Park/Community Center	\$ 4,157,010	\$ 4,157,010	\$ -	\$ 4,157,010
East 192 CRA Parks	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000
Kings Highway Park	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Marydia Community Center	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000
Oren Brown Park Improvements	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Park Property Purchase (District 2)	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Parks Property Purchase (District 1)	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000
Quina Park	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Rachel Lane (Park)	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
Total:	\$ 11,827,010	\$ 11,827,010	\$ -	\$ 11,827,010
Difference between Tentative and Recommended:				\$ -
Fund 190 - Mobility Fee Northeast District Fund				
Cyrils Drive Improvements	\$ 8,797,315	\$ 8,797,315	\$ -	\$ 8,797,315
Total:	\$ 8,797,315	\$ 8,797,315	\$ -	\$ 8,797,315
Difference between Tentative and Recommended:				\$ -

CAPITAL PROJECTS for the FY22 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 191 - Mobility Fee Southeast District Fund				
Neptune Road (Partin Settlement to US 192)	\$ 750,609	\$ 750,609	\$ -	\$ 750,609
Total:	\$ 750,609	\$ 750,609	\$ -	\$ 750,609
Difference between Tentative and Recommended:				\$ -
Fund 306 - Local Option Sales Tax Fund <i>No projects will commence until actual revenue receipts are verified.</i>				
Bridge Rehabilitation	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Bridge Scour Countermeasures	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Buenaventura Drainage Improvements	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
C-Gate Boat Ramp Safety Repairs & ADA Improvements	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Countywide Signals	\$ 1,682,974	\$ 1,682,974	\$ -	\$ 1,682,974
Culvert Upgrades	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
East Lake Toho Water Quality Improvements	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Hickory Tree Stormwater Outfall	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Kempfer Road Culvert Replacement	\$ 644,082	\$ 644,082	\$ -	\$ 644,082
Lake Lizzie Drainage Improvements	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Lake Runnymede Boat Ramp Improvements	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Mac Overstreet Boat Ramp	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
Old Canoe Creek Rd Culvert Crossing for WPA Canal	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
Overstreet Landing Boat Ramp Improvements	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Probation Offices Building Purchase	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
Roadway and Bridge Safety Features	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
S.O. Vehicles	\$ 2,426,843	\$ 2,426,843	\$ -	\$ 2,426,843
Traffic Control Equipment	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Traffic Signal Replacement Mast Arm Upgrades	\$ 162,850	\$ 162,850	\$ -	\$ 162,850
Trout Lake Boat Ramp Improvements	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Water Quality Monitoring Network	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
Total:	\$ 11,521,749	\$ 11,521,749	\$ -	\$ 11,521,749
Difference between Tentative and Recommended:				\$ -
Fund 315 - General Capital Outlay Fund				
West Gov't Complex (Design & Permitting Phase)	\$ -	\$ 579,858	\$ -	\$ 579,858
Total:	\$ -	\$ 579,858	\$ -	\$ 579,858
Difference between Tentative and Recommended:				\$ 579,858
Fund 328 - Special Purpose Capital Fund				
Carroll Street - JYP to Michigan	\$ 4,104,394	\$ -	\$ 4,104,394	\$ 4,104,394
Total:	\$ 4,104,394	\$ -	\$ 4,104,394	\$ 4,104,394
Difference between Tentative and Recommended:				\$ -
Fund 331 - Countywide Fire Capital Fund				
Bunker Gear	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000
EMS Equipment	\$ 458,168	\$ 1,051,398	\$ -	\$ 1,051,398
Fire Station 72 Celebration-Replacement AC Units	\$ 90,000	\$ 295,000	\$ -	\$ 295,000
Fire/EMS Equipment	\$ 1,120,051	\$ 1,996,869	\$ -	\$ 1,996,869
Station 85 - Cypress Parkway	\$ -	\$ 8,980,610	\$ -	\$ 8,980,610
Station 45 - Calypso Cay	\$ -	\$ 500,000	\$ -	\$ 500,000
Portable Self Contained Breathing Apparatus (SCBA) Filling Station	\$ 150,150	\$ 150,150	\$ -	\$ 150,150
Total:	\$ 3,818,369	\$ 14,974,027	\$ -	\$ 14,974,027
Difference between Tentative and Recommended:				\$ 11,155,658

CAPITAL PROJECTS for the FY22 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended Budget:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 334 - Transportation Imp Construction Fund				
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 409,300	\$ 409,300	\$ -	\$ 409,300
Poinciana Blvd (Pleasant Hill to Crescent Lake Way)	\$ 4,880,585	\$ 4,880,585	\$ -	\$ 4,880,585
Total:	\$ 5,289,885	\$ 5,289,885	\$ -	\$ 5,289,885
	Difference between Tentative and Recommended:			\$ -
Fund 511 - Fleet Fuel Internal Service Fund				
Fire Station 42 DEF Dispenser and monitoring upgrade	\$ 169,000	\$ 169,000	\$ -	\$ 169,000
Fire Station 55 DEF Dispenser and monitoring upgrade	\$ 169,000	\$ 169,000	\$ -	\$ 169,000
Improve/Upgrade Fuel Sites	\$ 240,000	\$ 240,000	\$ -	\$ 240,000
Total:	\$ 578,000	\$ 578,000	\$ -	\$ 578,000
	Difference between Tentative and Recommended:			\$ -
Capital Projects in Tentative Budget:		\$ 118,692,054	\$109,614,322	\$27,816,039
				\$ 137,430,361
Difference between Tentative and Recommended:				\$ 18,738,307

FY22 Tentative Budget

46.2 New Full Time Equivalent (FTE) Positions:

001 - GENERAL FUND:	
<u>Corrections - Inmate Medical</u>	
Asst. Health Care Administrator	1.0
Medical Director	1.0
Medical ARNP/PA	1.5
Director of Nursing-RN	2.0
RN Supervisor	4.2
RN	5.2
LPN	16.8
Medical Assistant/CAN	2.0
Pharmacy Coordinator/Tech	1.0
Admin Assistant/Utilization Review	1.0
Medical Records Clerk/EMR Superuser	1.0
Psychiatrist	0.5
Psych ARNP/PA	1.0
Licensed Mental Health Clinician	4.0
Dentist	0.5
Dental Assistant	0.5
<u>Human Services</u>	
Affordable Housing Specialist	1.0
134 - COUNTYWIDE FIRE FUND:	
Fire Plans Reviewer II	1.0
180 - INMATE WELFARE FUND:	
Discharge Planner / Reintegration Specialist	1.0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	484,509,310	484,509,310	0
010-Designated Ad Valorem Tax	15,211,058	15,211,058	0
101-TDT RIDA Tax Bond 2012 Project	6,346,866	6,346,866	0
102-Transportation Trust Fund	33,137,025	33,137,025	0
103-Drug Abuse Treatment Fund	73,089	73,089	0
104-Tourist Development Tax Fund	51,424,500	51,424,500	0
105-Fifth Cent Tourist Development Tax Fund	15,261,864	15,261,864	0
106-Sixth Cent Tourist Development Tax Fund	9,718,191	9,718,191	0
107-Library District Fund	15,398,796	15,398,796	0
109-Law Enforcement Trust Fund	666,229	666,229	0
111-SHIP State Housing Initiative Program	2,384,606	2,384,606	0
112-Emergency(911)Communications	4,098,642	4,098,642	0
115-Court Facilities Fund	12,830,281	12,830,281	0
118-Homeless Prevention & Rapid Rehousing	392,388	392,388	0
125-Environmental Land Maintenance	6,525,845	6,525,845	0
128-Subdivision Pond MSBU	1,597,771	1,597,771	0
129-Street Lighting MSBU	415,300	415,300	0
130-Court Related Technology Fund	1,808,553	1,808,553	0
134-Countywide Fire Fund	122,151,447	122,151,447	0
137-HOME Fund	2,500,976	2,500,976	0
139-Criminal Justice Training	84,241	84,241	0
141-Boating Improvement Fund	250,248	250,248	0
142 - Mobility Fee East District	5,095,117	5,095,117	0
143 - Mobility Fee West District	63,642,950	63,642,950	0
145 - Red Light Cameras	1,880,453	1,880,453	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	150,606	150,606	0
147 - Conservation Lands Perpetual Maintenance	978,708	978,708	0
148-Building Fund	23,130,892	23,130,892	0
149-East 192 CRA	2,272,107	2,272,107	0
150-West 192 Development Authority	5,644,207	5,644,207	0
151-CDBG Fund	5,288,966	5,288,966	0
152-Muni Svcs Tax Units MSTU Fund	2,153,578	2,153,578	0
153-Muni Svcs Benefit Units MSBU Fund	90,106	90,106	0
154-Constitutional Gas Tax Fund	16,997,104	16,997,104	0
155-West 192 MSBU Phase I	4,979,682	4,979,682	0
156-Federal And State Grants Fund	72,353,027	72,353,027	0
158-Intergovernmental Radio Communications	3,161,835	3,161,835	0
168-Section 8 Fund	22,657,725	22,657,725	0
177-Fire Impact Fee Fund	7,128,772	7,128,772	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
178-Parks Impact Fee Fund	22,263,659	22,263,659	0
180-Inmate Welfare Fund	2,629,124	2,629,124	0
187-Road Impact Fee Poinciana Overlay	483,179	483,179	0
189 - Second Local Option Fuel Tax Fund	10,957,960	10,957,960	0
190 - Mobility Fee Northeast District Fund	17,107,308	17,107,308	0
191 - Mobility Fee Southeast District Fund	10,707,232	10,707,232	0
201-Limited GO Refunding Bonds, Series 2015	2,296,161	2,296,161	0
204-TDT Tax Bonds Series 2012	275,732	275,732	0
210-W 192 Phase IIC	732,776	732,776	0
211 - Sales Tax Revenue Bonds Series 2015A	5,341,568	5,341,568	0
239-Infra S Tax Rev Refunding 2011	7,366,488	7,366,488	0
240-TDT Ref & Imp 2012 Debt Svc	9,933,048	9,933,048	0
241-Infrastructure Sales Surtax Series 2015	10,189,568	10,189,568	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,096,583	5,096,583	0
243-DS TDT Rev Bond Series 2016	3,730,428	3,730,428	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	1,010,412	1,010,412	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,900,824	7,900,824	0
246 - DS Public Imp Rev Bonds Series 2017	2,511,152	2,511,152	0
247-DS TDT Refunding Bonds 2019	1,781,271	1,781,271	0
248-Communications Equipment Upgrade (Motorola)	3,080,137	3,080,137	0
249-DS CIRB 2019	13,084,615	13,084,615	0
250-GO BONDS SERIES 2020	4,018,159	4,018,159	0
251 - Public Improvement Revenue Bonds, Series 2020	1,126,951	1,126,951	0
306-Local Option Sales Tax Fund	63,986,164	63,986,164	0
315-Gen Cap Outlay Fund	31,286,180	31,286,180	0
328 - Special Purpose Capital Fund	4,104,394	4,104,394	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	0	0	0
331-Countywide Fire Capital Fund	41,504,838	41,504,838	0
332 - Public Imp Rev Bonds Series 2017	0	0	0
333 - Capital Imp Rv Bonds Construction Fund	0	0	0
334 - Transportation Imp Construction Fund	124,106,251	124,106,251	0
401-Solid Waste Fund	72,487,591	72,487,591	0
407-Osceola Parkway	45,924,888	45,924,888	0
501-Workers' Comp Internal Service Fund	8,195,495	8,195,495	0
502-Property & Casualty Insurance Internal Service Fund	12,132,802	12,132,802	0
503-Dental Insurance Internal Service Fund	2,313,785	2,313,785	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2022</u> <u>Revenues</u>	<u>2022</u> <u>Expenditures</u>	<u>Balance</u>
504-Health Insurance Internal Service Fund	36,884,155	36,884,155	0
505-Life, LTD, Vol. Life Internal Service Fund	1,618,533	1,618,533	0
509-Fleet General Oversight Internal Service Fund	147,272	147,272	0
510-Fleet Maintenance Internal Service Fund	3,045,448	3,045,448	0
511-Fleet Fuel Internal Service Fund	2,543,780	2,543,780	0
Total Budget	1,618,298,972	1,618,298,972	0



SPECIAL ASSESSMENTS RESOLUTION

Title	Page
Resolution No. 21-158R.....	2-1
Resolution No. 21-159R.....	2-24

RESOLUTION NO. 21-158R

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

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

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

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

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

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

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

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

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

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

SECTION 3. PROPERTY SPECIALLY BENEFITED. It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the

respective MSBUs is specially benefited by the services, facilities, programs and improvements funded by the assessments approved herein and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

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

(A) The rates for the Waste Assessments and special assessments being imposed within the MSBUs, as set forth in Appendix A are hereby approved for Fiscal Year 2021-2022. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

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

SECTION 5. COLLECTION OF ASSESSMENTS.

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

(B) The Waste Assessments and assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2021, the lien date for ad valorem taxes.

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

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DULY ADOPTED this 9th day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2021-2022

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2021-2022

Municipal Service Benefit Unit (MSBU)	RATE
<u>Cane Brake</u>	
Residential Properties (per parcel)	\$ 160.52
<u>Emerald Lakes (at the Fountains)</u>	
Residential Properties (per parcel)	\$ 250.00
<u>Fire Rescue</u>	
Residential Property Use Category	
Residential (per dwelling unit)	\$ 232.70
Non-Residential Property Use Category	
Commercial (per square foot)	\$ 0.4726
Industrial/Warehouse (per square foot)	\$ 0.0753
Institutional (per square foot)	\$ 0.5342
Transient Occupancy (per room/unit/space)	\$ 275.67
<u>Land Category</u>	
Agricultural Land (per acre)	\$ 0.0166
Vacant Land (per acre)	\$ 0.2165
<u>Household Chemical Waste</u>	
Residential Properties (per unit)	\$ 4.00
<u>Residential Solid Waste</u>	
Urban Services Area	\$ 327.43
Rural Services Area	\$ 327.43
<u>Tops Terrace</u>	
Residential Properties (per lot)	\$ 53.00
STREET LIGHTING MSBUs	
Adriane Park	\$ 97.00
Alamo Estates & Oak Pointe	\$ 38.00
Blackstone	\$ 150.00
Brighton Place	\$ 80.00
BVL Street Lighting	\$ 12.00
Chisholm Estates	\$ 210.00
CJ.'s Landing	\$ 100.00
Country Crossing	\$ 39.00
Hamilton's Reserve	\$ 38.00
Hilliard Place	\$ 105.00
Hyde Park	\$ 93.00
Indian Point	\$ 35.00
STREET LIGHTING MSBUs	

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2021-2022

Kaliga Drive	\$ 53.00
Legacy Park	\$ 75.00
Moreland	\$ 54.00
Neptune Shores	\$ 98.00
Orange Vista	\$ 45.00
Pebble Pointe	\$ 18.00
Pine Grove Estates	\$ 120.00
Pine Grove Park	\$ 18.00
Plaza Drive Street Lighting	\$ 0.01
Quail Wood	\$ 90.00
Regal Oak Shores	\$ 85.00
Rolling Hills Estates	\$ 107.00
Sailfish Court	\$ 115.00
Southport Bay	\$ 95.00
The Wilderness	\$ 40.00
Turnberry Reserve	\$ 64.76
Whispering Oaks	\$ 50.00
Woods at Kings Crest	\$ 35.00
Wren Drive	\$ 130.00
STORMWATER MSBUs	
Adriane Park	\$ 120.00
Amberely Park	\$ 55.00
Bass Slough	\$ 77.00
Boggy Creek	\$ 59.00
Brighton Landings & Little Creek	\$ 25.30
Brighton Place	\$ 125.00
Chisholm Estates	\$ 148.00
C.J.'s Landing	\$ 177.00
Coralwood	\$ 85.00
Cornelius Place I	\$ 400.00
Cornelius Place II	\$ 435.00
Country Crossing	\$ 63.00
Country Green	\$ 67.00
Eagle Bay	\$ 46.00
Eagle Trace	\$ 180.00
Emerald Lake at Lizzia Brown	\$ 73.00
Fish Lake	\$ 10,500.00
Fryer Oaks	\$ 325.00
Green Meadows	\$ 300.00
Hamilton's Reserve	\$ 25.00
Hammock Pointe	\$ 117.00
Heritage Key Villas	\$ 22.00
Hickory Hollow	\$ 266.00
STORMWATER MSBUs	

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2021-2022

Hidden Pines	\$ 281.00
Hilliard Place	\$ 168.00
Hunter's Ridge	\$ 315.00
Hyde Park	\$ 138.00
Indian Point	\$ 52.00
International House of Pancakes	\$ 1,250.00
Johnson's Landing	\$ 163.00
Legacy Park	\$ 100.00
Live Oak	\$ 255.00
Lost Lake Estates	\$ 408.00
Monica Terrace	\$ 355.00
Moreland Estates	\$ 157.00
Morningside Village	\$ 125.00
Narcoossee Half Acres	\$ 315.00
Neptune Shores	\$ 210.00
North Shore Village	\$ 42.00
Oak Pointe	\$ 53.00
Orange Vista	\$ 125.00
Parkway Plaza	\$ 612.00
Pebble Pointe	\$ 82.00
Pine Grove Estates	\$ 185.00
Pleasant Hill Lakes	\$ 31.00
Raintree at Springlake Village	\$ 36.50
Regal Oak Shores	\$ 175.00
Rolling Hills Estates	\$ 70.80
Royale Oaks	\$ 179.00
Saratoga Park	\$ 81.00
Silver Lake Drive	\$ 145.00
Silverlake Estates	\$ 125.00
Southport Bay	\$ 104.00
Steeplechase	\$ 300.00
Sylvan Lake Estates	\$ 150.00
Tierra Del Sol	\$ 150.00
Vacation Villas	\$ 41.35
Valencia Woods	\$ 150.00
Whispering Oaks	\$ 78.80
Windmill Point	\$ 66.00
Windward Cay	\$ 96.00
Woods At Kings Crest and Ashley Reserve	\$ 50.00

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

1. I, Matthew Fuhrer, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Solid Waste and Household Chemical Waste Service Assessments (the "Waste Assessments") and property located within the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes

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

2. On or before August 20, 2021, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the MSBUs and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

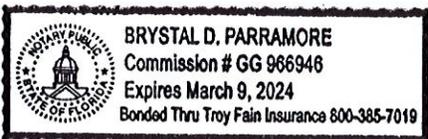


Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

WITNESS, my hand and official seal this 1 day of September A.D., 2021.




Signature of person taking acknowledgment

Brystal D Parramore
Name of acknowledger (printed)

My commission expires: 3/9/2024

APPENDIX C
PROOFS OF PUBLICATION

Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223
Attn: Matthew Fuhrer

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Office of published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 15, 2021

Ad Caption: Emerald Lakes the Fountains Cane Brake

Section: Osceola Zone

Size: 4/9 (4 x 14)

Order ID: 7007487

Cost: \$492.80

Should you need further information, please feel free to contact me.

Sincerely,



Account Representative Assistant
The Orlando Sentinel

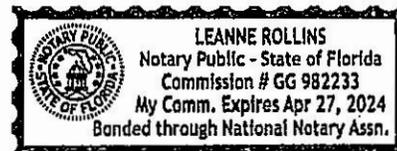
/mdu

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 17 day of August, 2021, by Kristen Stahl, who is personally known to me.



Notary Public
State of Florida at Large



Orlando Sentinel

Publication Date: 08/15/2021

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.

Ad Number: **7007487-1**
 Client Name: **Osceola County Office of**
 Insertion Number: **5 x 15.6200**
 Advertiser: **OSCC/J005/OSC**
 Size: **B&W**
 Color Type: **B&W**
 Section/Page/Zone: **Emerald Lakes the Fountains Cane Br**
 Description:



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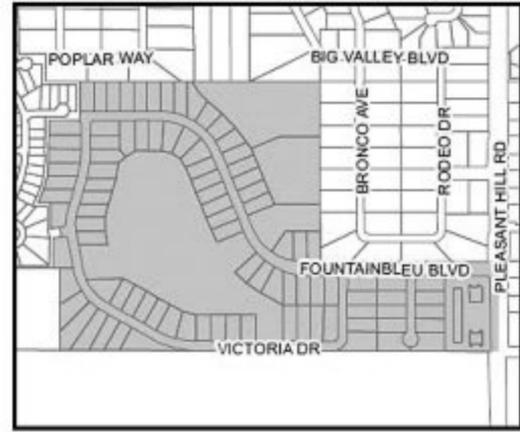
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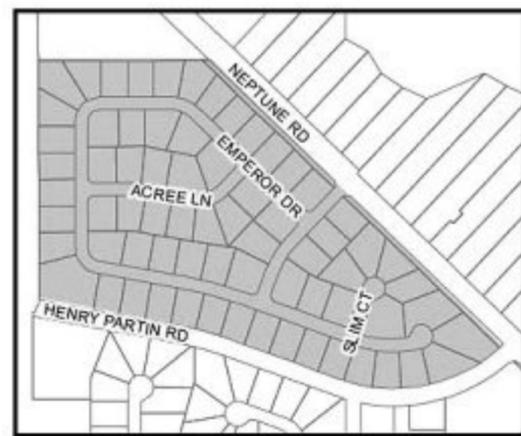
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Emerald Lakes (at the Fountains)

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem special assessments against property located within the Emerald Lakes (The Fountains) Municipal Service Benefit Unit (hereafter, the Emerald Lakes MSBU) pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose non-ad valorem special assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Emerald Lakes MSBU. The proposed fiscal year 2021-2022 non-ad valorem special assessments will be increased from \$240.00 to \$250.00 to meet the needs of the Emerald Lakes MSBU. 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 Emerald Lakes MSBU in accordance with its needs.

The non-ad valorem special assessment to be levied against all real property in the Emerald Lakes MSBU is proposed to be **\$250.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Emerald Lakes MSBU. The total revenue to be collected for these services for the fiscal year 2021-2022 is \$24,000.



Cane Brake

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem special assessments against property located within the Cane Brake Municipal Service Benefit Unit (hereafter, the Cane Brake MSBU) pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose non-ad valorem special assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management/retention facilities and landscaping in the publicly dedicated buffer areas; and, the installation, maintenance, and repair of street lighting. The proposed fiscal year 2021-2022 non-ad valorem special assessments will increase from \$150.00 to \$160.52 to meet the needs of the Cane Brake MSBU. 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 Cane Brake MSBU in accordance with its needs.

The non-ad valorem special assessment to be levied against all real property in the Cane Brake MSBU is proposed to be **\$160.52 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Cane Brake MSBU. The total revenue to be collected for these services for the fiscal year 2021-2022 is \$11,076.

The hearing will be held at **5:30 p.m. on Thursday, September 9, 2021** 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. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) in order to participate in meetings, please contact the County's ADA Coordinator, Hind Huda at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or Hind.Huda@osceola.org, at least five (5) business days prior to the date of the hearing.

Because the non-ad valorem special assessments will be collected on the ad valorem tax bill, failure to pay the 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 non-ad valorem special assessments, 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 assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

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633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223
Attn: Matthew Fuhrer

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Office of published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 15, 2021

Ad Caption: Streetlighting Public Notice

Section: Osceola Zone

Size: 4/9 (4 x 14)

Order ID: 7006676

Cost: \$492.80

Should you need further information, please feel free to contact me.

Sincerely,

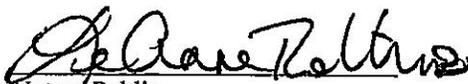


Account Representative Assistant
The Orlando Sentinel

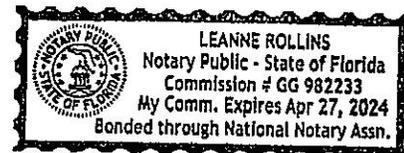
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State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 17 day of August, 2021, by Kristen Stahl, who is personally known to me.



Notary Public
State of Florida at Large



Orlando Sentinel

Publication Date: 08/15/2021

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Ad Number: **7006676-1**
 Insertion Number:
 Size: **5 x 15.6200**
 Color Type: **B&W**

Client Name:
 Advertiser: **Osceola County Office of**
 Section/Page/Zone: **OSCC/J002/OSC**
 Description: **Streetlighting Public Notice**

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Adriane Park, Alamo Estates & Oak Pointe, BVL Street Lighting, C.J.'s Landing, Country Crossing, Hamilton's Reserve, Hilliard Place, Hyde Park, Indian Point, Kaliga Drive, Moreland Estates, Neptune Shores, Orange Vista, Pebble Pointe, Pine Grove Estates, Pine Grove Park, Quail Wood, Regal Oak Shores, Rolling Hills Estates, Sailfish Court, Southport Bay, The Wilderness, Whispering Oaks, Woods at Kings Crest, Wren Drive. The hearing will be held at **5:30 p.m. on Thursday, September 9, 2021** or soon thereafter as it may be heard. 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. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) in order to participate in meetings, please contact the County's ADA Coordinator, Hind Huda at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or Hind.Huda@osceola.org, at least five (5) business 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, and 11-068R adopted on August 8, 2011. The proposed assessment rate for each MSBU is set forth in the following table:

Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:
Adriane Park	\$ 97.00	Pebble Pointe	\$ 18.00
Alamo Estates & Oak Pointe	\$ 38.00	Pine Grove Estates	\$ 120.00
BVL Street Lighting	\$ 12.00	Pine Grove Park	\$ 18.00
C.J.'s Landing	\$ 100.00	Quail Wood	\$ 90.00
Country Crossing	\$ 39.00	Regal Oak Shores	\$ 85.00
Hamilton's Reserve	\$ 38.00	Rolling Hills Estates	\$ 107.00
Hilliard Place	\$ 105.00	Sailfish Court	\$ 115.00
Hyde Park	\$ 93.00	Southport Bay	\$ 95.00
Indian Point	\$ 35.00	The Wilderness	\$ 40.00
Kaliga Drive	\$ 53.00	Whispering Oaks	\$ 50.00
Moreland Estates	\$ 54.00	Woods at Kings Crest	\$ 35.00
Neptune Shores	\$ 98.00	Wren Drive	\$ 130.00
Orange Vista	\$ 45.00		

The County expects to collect a total of \$220,840.00 from the streetlight assessments in the MSBUs listed in the foregoing table. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R, 11-068R, 11-069R and 12-079R. Copies of Resolutions Nos. 10-050R, 11-068R, 11-069R and 12-079R; 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>.

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Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223
Attn: Matthew Fuhrer

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Office of published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 15, 2021

Ad Caption: Stormwater Subdivision Pond Published Notice

Section: Osceola Zone

Size: 4/9 (4 x 14)

Order ID: 7006677

Cost: \$492.80

Should you need further information, please feel free to contact me.

Sincerely,

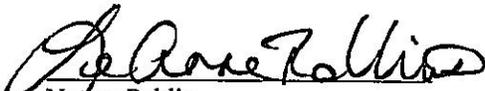


Account Representative Assistant
The Orlando Sentinel

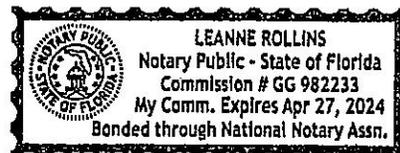
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State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 17 day of August, 2021, by Kristen Stahl, who is personally known to me.



Notary Public
State of Florida at Large



Orlando Sentinel

Publication Date: 08/15/2021

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Ad Number: **7006677-1**
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 Size: **5 x 15.6200**
 Color Type: **B&W**

Client Name:
 Advertiser:
 Section/Page/Zone:
 Description:

**Osceola County Office of
 OSCC/J003/OSC
 Stormwater Subdivison Pond Publishd N**

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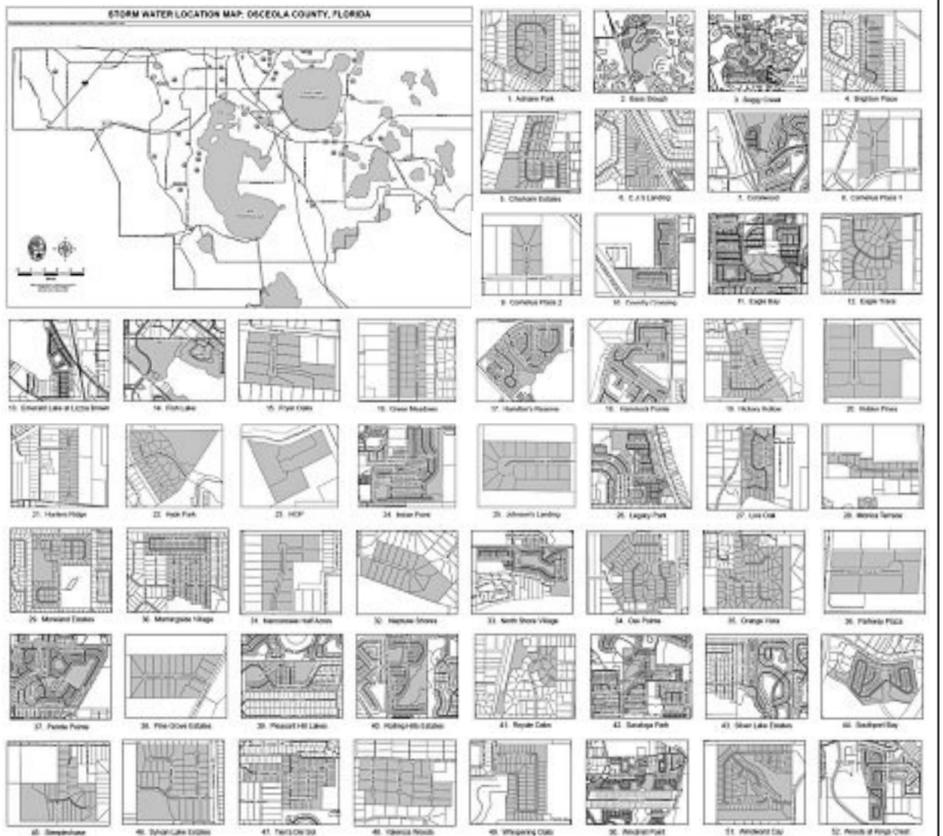
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NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Adriane Park, Bass Slough, Boggy Creek, Brighton Place, Chisholm Estates, C.J's Landing, Coralwood, Cornelius Place 1, Cornelius Place 2, Country Crossing, Eagle Bay, Eagle Trace, Emerald Lake at Lizzia Brown, Fish Lake, Fryer Oaks, Green Meadows, Hamilton's Reserve, Hammock Pointe, Hickory Hollow, Hidden Pines, Hunters Ridge, Hyde Park, IHOP, Indian Point, Johnson's Landing, Legacy Park, Live Oak, Monica Terrace, Moreland Estates, Morningside Village, Narcoossee Half Acres, Neptune Shores, North Shore Village, Oak Pointe, Orange Vista, Parkway Plaza, Pebble Pointe, Pine Grove Estates, Pleasant Hill Lakes, Rolling Hills Estates, Royale Oaks, Saratoga Park, Silverlake Estates, Southport Bay, Steeplechase, Sylvan Lake Estates, Tierra Del Sol, Valencia Woods, Whispering Oaks, Windmill Point, Windward Cay, Woods at King Crest and Ashley Reserve.

The public hearing for consideration of the proposed annual budget and imposition of non-ad valorem assessments for Osceola County will be held on **Thursday, September 9, 2021 at 5:30 p.m.** or soon thereafter as it may be heard, at Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) in order to participate in meetings, please contact the County's ADA Coordinator, Hind Huda at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or Hind.Huda@osceola.org, at least five (5) business 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 adopted on May 3, 2010; Resolution No. 11-067R adopted on August 8, 2011; Resolution No. 12-078R adopted on July 2, 2012; and Resolution No. 12-103R adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:
Adriane Park	\$ 120.00	Hickory Hollow	\$ 266.00	Pebble Pointe	\$ 82.00
Bass Slough	\$ 77.00	Hidden Pines	\$ 281.00	Pine Grove Estates	\$ 185.00
Boggy Creek	\$ 59.00	Hunters Ridge	\$ 315.00	Pleasant Hill Lakes	\$ 31.00
Brighton Place	\$ 125.00	Hyde Park	\$ 138.00	Rolling Hills Estates	\$ 70.80
Chisholm Estates	\$ 148.00	Inter. House of Pancakes	\$ 1,250.00	Royale Oaks	\$ 179.00
C.J.'s Landing	\$ 177.00	Indian Point	\$ 52.00	Saratoga Park	\$ 81.00
Coralwood	\$ 85.00	Johnson's Landing	\$ 163.00	Silverlake Estates	\$ 125.00
Cornelius Place I	\$ 400.00	Legacy Park	\$ 100.00	Southport Bay	\$ 104.00
Cornelius Place II	\$ 435.00	Live Oak	\$ 255.00	Steeplechase	\$ 300.00
Country Crossing	\$ 63.00	Monica Terrace	\$ 355.00	Sylvan Lake Estates	\$ 150.00
Eagle Bay	\$ 46.00	Moreland Estates	\$ 157.00	Tierra Del Sol	\$ 150.00
Eagle Trace	\$ 180.00	Morningside Village	\$ 125.00	Valencia Woods	\$ 150.00
Emerald Lake at Lizzia Brown	\$ 73.00	Narcoossee Half Acres	\$ 315.00	Whispering Oaks	\$ 78.80
Fish Lake	\$ 10,500.00	Neptune Shores	\$ 210.00	Windmill Point	\$ 66.00
Fryer Oaks	\$ 325.00	North Shore Village	\$ 42.00	Windward Cay	\$ 96.00
Green Meadows	\$ 300.00	Oak Pointe	\$ 53.00	Woods at Kings Crest & Ashley Reserve	\$ 50.00
Hamilton's Reserve	\$ 25.00	Orange Vista	\$ 125.00		
Hammock Pointe	\$ 117.00	Parkway Plaza	\$ 612.00		

The County expects to collect a total of \$982,052.48 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-078R, and 12-103R. Copies of Resolution Nos. 10-044R, 11-067R, 12-078R, 12-103R; 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>.

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Account Name: Osceola County Office of
Account Number: CU00107223
Attn: Matthew Fuhrer

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Office of published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 15, 2021

Ad Caption: Solid Waste Published Notice

Section: Osceola Zone

Size: 4/9 (4 x 14)

Order ID: 7006835

Cost: \$492.80

Should you need further information, please feel free to contact me.

Sincerely,



Account Representative Assistant
The Orlando Sentinel

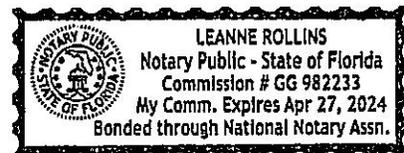
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State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 17 day of August, 2021, by Kristen Stahl, who is personally known to me.



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State of Florida at Large



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Publication Date: 08/15/2021

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Ad Number: **7006835-1**
 Client Name: **Osceola County Office of**
 Insertion Number: **Advertiser:**
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 Color Type: **B&W**
 Description: **Solid Waste Published Notice**

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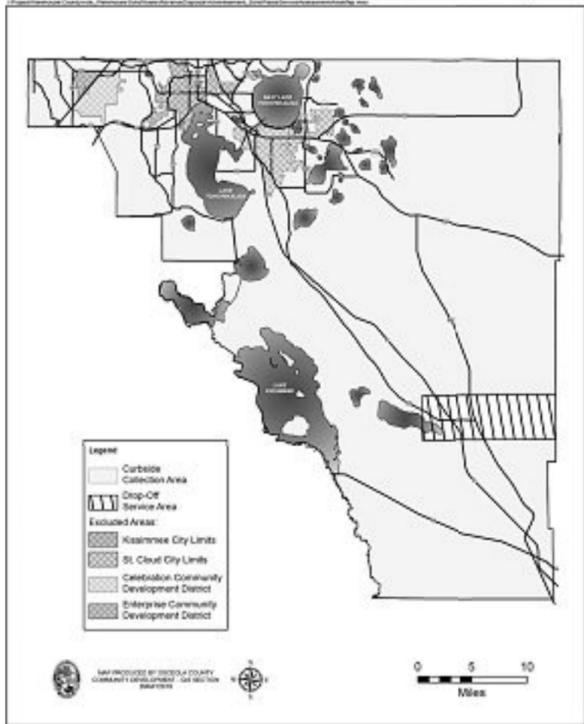


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NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENT

Solid Waste Service Assessment Area Map



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

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2021-2022 assessment is \$327.43, which is equal to approximately \$27.29 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

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

- \$307.66 (contract collectors or drop-off stations and customer service)
- 7.18 (assessment roll preparation and Tax Collector fees)
- 12.59 (early payment discount)
- \$327.43**

The \$12.59 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$314.84. Smaller discounts are available if the tax bill is paid in December, January or February.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 19-075R, adopted by the Board on June 10, 2019. Copies of Resolution No. 19-075R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 9, 2021 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 assessment.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) in order to participate in meetings, please contact the County's ADA Coordinator, Hind Huda at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or Hind.Huda@osceola.org, at least five (5) business 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) 742-7765.



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

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Solid Waste and Household Chemical Waste Service Assessment, Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service 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 "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, 2021.

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 _____, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 21-159R

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 the Phase I Obligations have been retired and the imposition of Phase I Capital Assessments is no longer required, no Phase I Capital Assessments will be imposed for Fiscal Year 2021-2022.

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 2021-2022.

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 2012-2022.

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 2021-2022, based upon the rates set forth below:

(A) The Phase IIC Pedestrian Capital Assessment Rate is hereby established at \$413.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Phase IIC Vehicular Capital Assessment Rate is hereby established at \$341.00 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 2021-2022, based upon the rates set forth below:

(A) The Maintenance Assessment Rate is hereby established at \$567.40 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate is hereby established at \$392.40 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 Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for 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, 2021, 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 9th day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

1. I, Matthew Fuhrer, as OMB Director 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 20, 2021, 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.

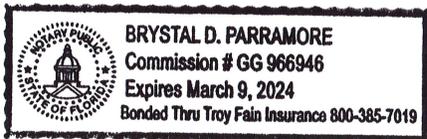


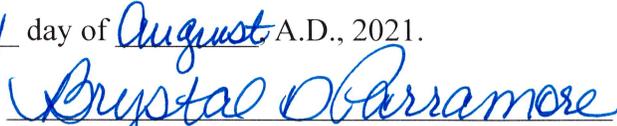
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

WITNESS, my hand and official seal this 31 day of August A.D., 2021.





Signature of person taking acknowledgment

Brystal D Parramore

Name of acknowledger (printed)

My commission expires: 3/9/24

APPENDIX B
PROOF OF PUBLICATION

Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue
MP 130
Orlando, FL 32801

Account Name: Osceola County Office of
Account Number: CU00107223
Attn: Matthew Fuhrer

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Office of published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 15, 2021

Ad Caption: W192 Published Notice

Section: Osceola Zone

Size: 1/4V (3 x 10.5)

Order ID: 7006680

Cost: \$277.20

Should you need further information, please feel free to contact me.

Sincerely,

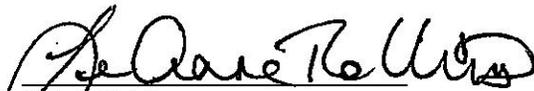


Account Representative Assistant
The Orlando Sentinel

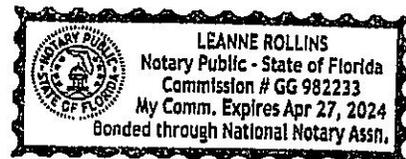
/mdu

State of Florida
County of Orange

The foregoing instrument was acknowledged before me this 17 day of August, 2021, by Kristen Stahl, who is personally known to me.



Notary Public
State of Florida at Large



Orlando Sentinel

OSCEOLA EXTRA

Orlando Sentinel

Ad Number: 7006680-1
 Insertion Number: 4 x 11.7200
 Size: B&W
 Color Type:

Client Name: Osceola County Office of
 Advertiser: OSCC/J001/OSC
 Section/Page/Zone: W192 Published Notice
 Description:

Client Name: Osceola County Office of
 Advertiser: OSCC/J001/OSC
 Section/Page/Zone: W192 Published Notice
 Description:

Client Name: Osceola County Office of
 Advertiser: OSCC/J001/OSC
 Section/Page/Zone: W192 Published Notice
 Description:

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.

Publication Date: 08/15/2021

Get unlimited access to our members-only business website as well as our digital newsletter that delivers the morning's vital **Orlando business intelligence** to your inbox daily (every Monday-Friday). It's **must-have, exclusive** information, to gain a competitive edge.

SIGN UP TODAY

Go to GrowthSpotter.com/SignUp

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NOTICE OF PUBLIC HEARING PLANNING ADVISORY BOARD

This is to inform you that the **Planning Advisory Board** of the City of Kissimmee will consider a request for a Conditional Use for personal services. The Planning Advisory Board will hold a meeting on **Wednesday, September 1, 2021** at 6:00 p.m. at the City Commission Chambers, 101 Church St., Kissimmee, FL 34741 with socially distanced/limited seating.

The subject property is located at **117 & 119 S. Clyde Ave. Parcel ID: 21-25-29-1920-00FF-0030.**

Any interested party wanting to be heard on this issue may submit testimony to be read into the official record to CityClerkEmail@kissimmee.gov prior to the start of the meeting or may be heard by participating in person.

Reference # PLANNING
DRC#21-00072 ADVISORY BOARD
 117 & 119 KISSIMMEE,
 S. Clyde Ave. FLORIDA

In accordance with Florida Statute 286.26, persons needing assistance to participate in any of these proceedings should contact the Office of the City Clerk (407) 518-2308 prior to the meeting. (FS286.26)

In accordance with Florida Statute 286.0105: any person wishing to appeal any decision made by the City Commission with respect to any matter considered at such meeting or hearing will need a record of the proceedings, and for such purposes may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is made.

Editor's note

We are publishing extra puzzles and crosswords inside today. Due to coronavirus concerns, events may be rescheduled or canceled. Please check before going.

Events

Meatloaf Cook-off: Sponsored by the Fraternal Order of Eagles #4048. All proceeds benefit the Jimmy Durante Children's Fund. Compete or just come out to eat. Cash prizes for first, second and third place. 11:30 a.m. Sept. 19, Fraternal Order of Eagles #4048, 15 W. Darlington, Kissimmee, \$10 fee to enter contest, \$6 to eat, contestants eat free, 407-750-0748.

Book sale: 4-9 p.m. Aug. 26, 9 a.m.-3 p.m. Aug. 27-28, noon-3 p.m. Aug. 29, Hart Memorial Library, 211 E. Dakin Ave., Kissimmee, free, 407-742-8888.

Money management: Learn how to establish financial goals, discover financial potential and develop a plan to make your money work for you. Advance registration required. 2-5 p.m. Sept. 1, 5-8 p.m. Oct. 6, UF/IFAS Osceola County Extension Services, 1921 Kissimmee Valley Lane, Kissimmee, free, 321-697-3000.

Backyard Birding — Zoom Online Class: Presented by UF/IFAS Extension — Osceola County. Learn to recognize common backyard birds, to identify their preferred habitats, and how to attract them by selecting the appropriate feeder and food. Advance registration required. Noon-1 p.m. Aug. 24, ocagriculture.eventbrite.com.

Hike at St. Cloud Lakefront

Park: Presented by the Pine Lily Chapter of the Florida Native Plant Society. Dress appropriately and bring water. 9-11 a.m. Aug. 28, St. Cloud Lakefront Park, 1104 Lakeshore Blvd., St. Cloud. For more information and to register, visit fnps-pinelly.eventbrite.com/.

Starting Your Own Cottage Food Business Online Class: Presented by UF/IFAS Extension — Osceola County. Cottage Foods are low-risk foods that you are allowed to make at home and sell. Florida Cottage Food law was recently revised, expanding opportunities for food entrepreneurs. Learn about these new changes and how to start your own cottage food operation. Advance registration required. 10 a.m.-noon Aug. 31, \$6, ocagriculture.eventbrite.com.

Keeping Backyard Chickens: Learn how to keep chickens for fun and egg production. Topics include: chicken breeds, raising chicks, designing coops and pens, chicken health and nutrition. Meets educational requirement for the St. Cloud Backyard Chicken Keeping Program. Registration deadline is Sept. 5. 10 a.m.-noon Sept. 11, St. Cloud Civic Center, 3001 17th St., St. Cloud, \$5, 321-697-3000.

'Beekeeping: Is it for me?' Online Class: Learn about the basic considerations for potential beekeepers including, legal aspects, space needs, risks, equipment needed, startup costs, time requirements for hive maintenance. Advance registration required. 6-8 p.m. Sept. 2, free, ocagriculture.eventbrite.com.

History Field Trips: Pioneer Village is a collection of buildings that tell the story

of Osceola County's early settlers. Guided tours are available on select days; please call or email ahead to confirm availability. Reservations are required for groups of 10 or more people. To make a reservation, email jozef@osceolahistory.org or call 407-396-8644, Ext. 2. Reservations are not needed for self-guided tours. Admission is \$8 adults; \$4 children ages 4-12. Open Tuesday-Sunday, 10 a.m. to 4 p.m., Pioneer Village is located at 2491 Babb Road in Kissimmee.

Discover Pioneer Village: Pioneer Village at Shingle Creek tells the story of Osceola County's early settlers through a collection of buildings dating from the late 1800s to 1920s. The Pioneer Village coloring pages posted on the Osceola History website feature four buildings - a cattleman's barn, Seminole chickeees, the replica of the Narcossee Schoolhouse, and a church. Link to coloring pages at bit.ly/PVcolorpages. The Osceola History blog includes articles about people and places in Osceola County. osceolahistory.org.

Orlando Boat Show: Sponsored by the Marine Industry Association of Central Florida. Exhibitors, shows, demonstrations, seminars and speakers. 10 a.m.-8 p.m. Aug. 27-28, 10 a.m.-5 p.m. Aug. 29, Orange County Convention Center, South Hall B, 9800 International Drive, Orlando, \$9 for adults, free for ages 12 or younger, parking is \$10, 407-685-9800, orlandoaboatshow.com.

Maternal and Child Health Summit: Hosted by the Office of Community Health at the Florida Department of Health in Orange County.

The event is open to moms of infants, moms to be, as well as mom and baby supporters. Workshops cover breast-feeding and nutrition, safe sleep/sudden infant death syndrome, pool safety, poison control, and car seat safety. Registration deadline is Aug. 20. Guests will receive giveaways, breakfast, lunch and complimentary valet parking. 9 a.m.-3:30 p.m. Aug. 28, Marriott Downtown Orlando, 400 W. Livingston St., Orlando, free, healthybabyorange.eventbrite.com, 407-723-5004.

'Post Moratorium Evictions Update During COVID-19' Legal Matters Forum Series: Presented by Orange County Clerk of Courts Tiffany Moore Russell. This free forum will shed light on the evictions process, inform the public of their rights, and share available resources. The webinar will include speakers from the Clerk's Office, Orange County Government, Legal Aid Society, Sheriff's Office, and the Judiciary. Attendees will be able to ask the panel questions at the end of the forum. 6-8 p.m. Sept. 9 on the Zoom platform. Registration at myorangeclerk.com.

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

'Creative Arts for Life' introductory art class: An eight-week class sponsored by Performing Arts Matter. No previous experience

necessary. Reservations required. 11 a.m.-1 p.m. Wednesdays, Sept. 8-Oct. 27, Venue on the Lake: The Maitland Civic Center, 641 S. Maitland Ave., Maitland, \$95 includes all supplies, 407-443-4240.

Golf tournament: Proceeds benefit Kids House Wayne Densch Children's Advocacy Center. 8 a.m.-3 p.m. Oct. 14, Eagle Creek Golf Club, 10350 Emerson Lake Blvd., Orlando, \$175, 407-324-3036.

Two Pianos Benefit Concert: Self-taught composer Nathan Felix and Nook on Robinson will present an immersive classical music performance where the audience sits in the middle of two pianos. All proceeds go directly to the restoration, delivery and donation of the two pianos to underserved schools in the Orlando area. 8-10 p.m. Sept. 24, The Nook on Robinson, 2432 E. Robinson St., Orlando, free, donations welcome, 512-731-0314, electrochestrals.com.

Orange County Retired Educators Association: Masks are required for this face-to-face meeting and no food or drinks are allowed. Orlando lawyer Mary Ann Etlzer who will speak about the Guardian ad Litem program. Anyone who has worked in education is invited. 10:30 a.m. Sept. 2, College Park United Methodist Church 644 W. Princeton St., Orlando, free, ocrea-fl.org or 407-843-6909.

Autism Society of Greater Orlando's 16th Annual Family Fun Day: Families are invited to raise money for the Central Florida Autism community, meet invaluable Autism resources, make friends, and just have a fun. All proceeds stay in the Central Florida community.

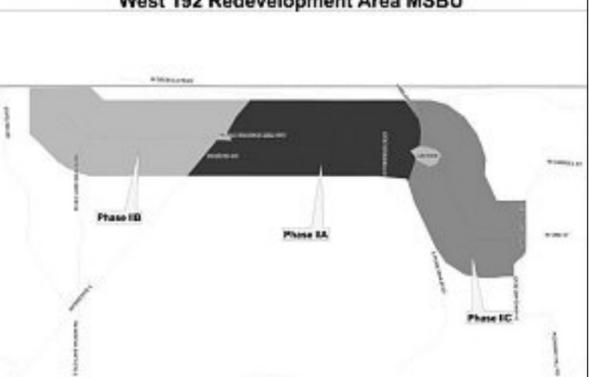
8 a.m.-noon Sept. 4, Orange County Convention Center West Concourse, 9800 International Drive, Orlando, \$20 for ages 18 or older, \$10 for ages 17 or younger. For information, email info@asgo.org or visit ASGO.org.

'Food for Thought' virtual tour: Second Harvest Food Bank of Central Florida invites the community to a virtual behind-the-scenes look at its facilities. Participants will be given an inside look at the food bank's active warehouse and distribution center via Zoom. The virtual session will demonstrate how Second Harvest distributes enough food for 300,000 meals a day. Attendees will also learn about the different programs Second Harvest maintains to help feed those facing food insecurity across Orange, Osceola, Lake, Seminole, Volusia and Brevard counties. 11-11:45 a.m. Aug. 17, Aug. 31, free. To register, visit FeedHopeNow.Org/Tour.

Third Annual ASAP Central Florida Walk & Roll For A Cure: An awareness and fundraising event for Chiari Malformation, Syringomyelia, and related disorders. All money raised will benefit The American Syringomyelia & Chiari Alliance Project, Inc. The event will have food, drink, a raffle and silent auction, games, Star Wars characters, a face painter, the Awareness Walk and more. 10 a.m.-1 p.m. Sept. 25, Apopka Amphitheater, 3710 Jason Dwellley Parkway, Apopka, attendance is free, donations and pledges welcome, 352-514-3669 or email jeni_adair@asap.org.

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

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



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 9, 2021 at 5:30 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida** for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) in order to participate in meetings, please contact the County's ADA Coordinator, Hind Huda at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or Hind.Huda@osceola.org, at least five (5) business 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

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

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2021.

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 _____, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair



MILLAGE RESOLUTION

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Resolution 21-161R.....	3-4
Resolution 21-162R.....	3-7

RESOLUTION NO. 21-160R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2021-2022 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 9th day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 21-160R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2021-2022

Taxing Entity:	FY22 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
ANORADA	2.1708	2.6250	20.92%

RESOLUTION NO. 21-161R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2021-2022 BY TWO-THIRDS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by not less than a two-thirds vote of the Board of County Commissioners this 9th day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 21-161R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2021-2022

Taxing Entity:	FY22 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
INDIAN WELLS	3.6462	4.0400	10.80%
KING'S CREST	1.5069	1.8500	22.77%
RAINTREE PARK	1.1520	1.2500	8.51%

RESOLUTION NO. 21-162R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2021-2022 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 9th day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Resolution # 21-162R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2021-2022

Taxing Entity:	FY22 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.4974	6.7000	3.12%
EMS MSTU	1.0316	1.0682	3.55%
LIBRARY DISTRICT	0.2895	0.3000	3.63%
SAVE OSCEOLA-DEBT*		0.0974	0.00%
SAVE OSCEOLA-OPERATING	0.0629	0.0652	3.66%
BELLALAGO	0.2410	0.2000	-17.01%
BLACKSTONE LANDING PH 1	1.0346	0.9250	-10.59%
EMERALD LAKES	0.3875	0.5100	31.61%
HAMMOCK POINT	0.2887	0.2500	-13.40%
HAMMOCK TRAILS	1.634	1.1500	-29.62%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE	3.6642	3.9500	7.80%
INDIAN RIDGE VILLAS	0.4645	0.0000	-100.00%
INTERCESSION CITY	0.5857	0.7544	28.80%
ISLE OF BELLALAGO	2.1158	2.0000	-5.47%
KISSIMMEE ISLES	0.5777	0.5937	2.77%
LINDFIELDS	0.6006	0.6475	7.81%
LIVE OAK SPRINGS	0.9549	0.2500	-73.82%
ORANGE VISTA	1.4825	1.1000	-25.80%
QUAIL RIDGE	0.9439	1.0000	5.94%
REMINGTON	0.3832	0.3400	-11.27%
RESERVES @ PLEASANT HILL	0.6488	0.3689	-43.14%
ROYAL OAKS PHASE 2-5	0.7659	1.0500	37.09%
SHADOW OAKS	0.3765	0.4000	6.24%
ST JAMES PARK	2.4664	2.5150	1.97%
THE OAKS	0.2218	0.2000	-9.83%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4399	0.4500	2.30%
WINDWARD CAY	0.4963	0.7500	51.12%
WINNERS PARK	1.7513	2.1000	19.91%

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

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



BUDGET RESOLUTION

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Resolution 21-163R.....	4-1
Schedule A.....	4-3

RESOLUTION NO. 21-163R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022; 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. 21-160R, 21-161R and 21-162R, adopting the proposed millage rates for Fiscal Year 2021-2022;

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 2021-2022 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 9th day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Total Summary

**Tentative
 FY22**

Revenues

Current Ad Valorem Taxes	273,654,261
PY Delinquent Ad Valorem Tax	83,224
Other Taxes	106,291,367
Permits, Fees & Special Assessments	142,286,351
Intergovernmental Revenue	149,144,607
Charges For Services	82,841,748
Judgment, Fines & Forfeits	2,466,483
Miscellaneous Revenues	11,416,948
Less 5% Statutory Reduction	-30,797,017

Subtotal 737,387,972

Transfers In	195,446,262
Other Sources	11,095,015
Fund Balance	674,369,723

Total Revenues 1,618,298,972

Expenditures

Personal Services	146,919,395
Operating Expenses	354,912,775
Capital Outlay	140,329,095
Debt Service	61,792,927
Grants and Aids	32,787,062

Subtotal 736,741,254

Transfers Out	298,806,114
Reserves - Operating	125,473,940
Reserves - Debt	66,954,499
Reserves - Capital	246,096,992
Reserves - Claims	13,081,999
Reserves - Assigned	79,526,790
Reserves - Restricted	24,721,892
Reserves - Stability	26,895,492

Total Expenditures 1,618,298,972

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

001-General Fund

Revenues

Current Ad Valorem Taxes	228,538,006
PY Delinquent Ad Valorem Tax	76,524
Other Taxes	23,737,725
Permits, Fees & Special Assessments	7,340,842
Intergovernmental Revenue	36,061,428
Charges For Services	2,021,825
Judgment, Fines & Forfeits	1,352,548
Miscellaneous Revenues	5,446,004
Less 5% Statutory Reduction	-15,089,440
Subtotal	289,485,462
Transfers In	48,792,686
Other Sources	3,835,040
Fund Balance	142,396,122
Total Revenues	484,509,310

Expenditures

Personal Services	70,375,239
Operating Expenses	135,685,858
Capital Outlay	5,500,086
Debt Service	2,033,796
Grants and Aids	21,471,785
Subtotal	235,066,764
Transfers Out	177,873,807
Reserves - Operating	64,523,274
Reserves - Debt	419,357
Reserves - Capital	2,118,723
Reserves - Assigned	4,042,798
Reserves - Stability	464,587
Total Expenditures	484,509,310

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY22

010-Designated Ad Valorem Tax

Revenues

Transfers In		15,211,058
	Total Revenues	15,211,058

Expenditures

Transfers Out		15,211,058
	Total Expenditures	15,211,058

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		6,346,866
	Total Revenues	6,346,866

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		6,003,817
	Total Expenditures	6,346,866

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

102-Transportation Trust Fund

Revenues

Other Taxes		8,422,919
Permits, Fees & Special Assessments		336,361
Intergovernmental Revenue		1,987,076
Charges For Services		460,481
Miscellaneous Revenues		48,714
Less 5% Statutory Reduction		-562,777
	Subtotal	10,692,774
Transfers In		15,226,148
Other Sources		213,100
Fund Balance		7,005,003
	Total Revenues	33,137,025

Expenditures

Personal Services		12,912,129
Operating Expenses		13,187,674
Capital Outlay		371,600
Debt Service		1,418,146
	Subtotal	27,889,549
Transfers Out		2,357,059
Reserves - Debt		1,390,417
Reserves - Assigned		1,500,000
	Total Expenditures	33,137,025

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits		70,879
Less 5% Statutory Reduction		-3,544

	Subtotal	67,335
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Fund Balance		5,754
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	Total Revenues	73,089
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Expenditures

Transfers Out		73,089
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	Total Expenditures	73,089
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

104-Tourist Development Tax Fund

Revenues

Other Taxes		24,508,881
Charges For Services		2,399,713
Miscellaneous Revenues		573,980
Less 5% Statutory Reduction		-1,374,129
	Subtotal	26,108,445
Other Sources		203,273
Fund Balance		25,112,782
	Total Revenues	51,424,500

Expenditures

Personal Services		1,959,980
Operating Expenses		22,545,083
Capital Outlay		582,014
Grants and Aids		166,667
	Subtotal	25,253,744
Transfers Out		4,779,931
Reserves - Operating		15,427,350
Reserves - Stability		5,963,475
	Total Expenditures	51,424,500

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		6,127,220
Miscellaneous Revenues		119,873
Less 5% Statutory Reduction		-312,355
	Subtotal	5,934,738
Other Sources		47,149
Fund Balance		9,279,977
	Total Revenues	15,261,864

Expenditures

Operating Expenses		2,720,485
	Subtotal	2,720,485
Transfers Out		4,314,994
Reserves - Operating		4,578,559
Reserves - Stability		3,647,826
	Total Expenditures	15,261,864

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		6,127,220
Miscellaneous Revenues		64,170
Less 5% Statutory Reduction		-309,570
	Subtotal	5,881,820
Other Sources		47,149
Fund Balance		3,789,222
	Total Revenues	9,718,191

Expenditures

Operating Expenses		5,989,528
	Subtotal	5,989,528
Transfers Out		149,561
Reserves - Operating		2,915,457
Reserves - Stability		663,645
	Total Expenditures	9,718,191

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

107-Library District Fund

Revenues

Current Ad Valorem Taxes		10,272,960
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		156,543
Charges For Services		58,135
Judgment, Fines & Forfeits		20,000
Miscellaneous Revenues		76,970
Less 5% Statutory Reduction		<u>-521,336</u>
Subtotal		10,065,272
 Fund Balance		 <u>5,333,524</u>
Total Revenues		<u>15,398,796</u>

Expenditures

Personal Services		63,976
Operating Expenses		6,630,603
Capital Outlay		298,141
Debt Service		<u>557,792</u>
Subtotal		7,550,512
 Transfers Out		 639,346
Reserves - Operating		1,955,713
Reserves - Debt		278,896
Reserves - Stability		<u>4,974,329</u>
Total Expenditures		<u>15,398,796</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

109-Law Enforcement Trust Fund

Revenues

Miscellaneous Revenues		2,500
Less 5% Statutory Reduction		-125

	Subtotal	2,375
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Other Sources		27,667
Fund Balance		636,187

	Total Revenues	666,229
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Expenditures

Transfers Out		666,229
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	Total Expenditures	666,229
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY22

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		1,728,744
	Subtotal	1,728,744
Fund Balance		655,862
	Total Revenues	2,384,606

Expenditures

Personal Services		55,641
Operating Expenses		2,328,965
	Subtotal	2,384,606
	Total Expenditures	2,384,606

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue		1,616,884
Charges For Services		111,835
Miscellaneous Revenues		8,018
Less 5% Statutory Reduction		-86,837
	Subtotal	1,649,900

Fund Balance		2,448,742
	Total Revenues	4,098,642

Expenditures

Transfers Out		2,068,678
Reserves - Operating		275,520
Reserves - Capital		1,754,444
	Total Expenditures	4,098,642

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

115-Court Facilities Fund

Revenues

Charges For Services		1,326,253
Miscellaneous Revenues		85,527
Less 5% Statutory Reduction		-70,589
	Subtotal	1,341,191
Fund Balance		11,489,090
	Total Revenues	12,830,281

Expenditures

Operating Expenses		564,700
Capital Outlay		1,110,000
	Subtotal	1,674,700
Transfers Out		628,603
Reserves - Operating		318,214
Reserves - Capital		10,208,764
	Total Expenditures	12,830,281

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY22

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		344,513
	Subtotal	344,513
Fund Balance		47,875
	Total Revenues	392,388

Expenditures

Operating Expenses		392,388
	Subtotal	392,388
	Total Expenditures	392,388

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes		2,232,657
Miscellaneous Revenues		132,431
Less 5% Statutory Reduction		-118,254
	Subtotal	2,246,834
Fund Balance		4,279,011
	Total Revenues	6,525,845

Expenditures

Personal Services		347,725
Operating Expenses		748,322
Debt Service		3,888
	Subtotal	1,099,935
Transfers Out		167,974
Reserves - Operating		447,520
Reserves - Debt		1,944
Reserves - Restricted		4,808,472
	Total Expenditures	6,525,845

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments		1,050,450
Less 5% Statutory Reduction		-52,528
	Subtotal	997,922
Fund Balance		599,849
	Total Revenues	1,597,771

Expenditures

Operating Expenses		1,214,178
	Subtotal	1,214,178
Transfers Out		383,593
	Total Expenditures	1,597,771

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		288,262
Less 5% Statutory Reduction		-14,416
	Subtotal	273,846
Fund Balance		141,454
	Total Revenues	415,300

Expenditures

Operating Expenses		351,822
	Subtotal	351,822
Transfers Out		63,478
	Total Expenditures	415,300

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

130-Court Related Technology Fund

Revenues

Charges For Services		1,176,456
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-59,048
	Subtotal	1,121,908
Fund Balance		686,645
	Total Revenues	1,808,553

Expenditures

Personal Services		522,066
Operating Expenses		706,459
Capital Outlay		174,600
	Subtotal	1,403,125
Transfers Out		90,352
Reserves - Operating		315,076
	Total Expenditures	1,808,553

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	27,860,253
PY Delinquent Ad Valorem Tax	4,700
Permits, Fees & Special Assessments	42,893,193
Intergovernmental Revenue	98,000
Charges For Services	13,118,678
Miscellaneous Revenues	1,317,137
Less 5% Statutory Reduction	-4,264,598
Subtotal	81,027,363
Transfers In	4,846,506
Fund Balance	36,277,578
Total Revenues	122,151,447

Expenditures

Personal Services	46,426,958
Operating Expenses	17,273,138
Capital Outlay	11,500
Debt Service	2,666,566
Subtotal	66,378,162
Transfers Out	32,965,624
Reserves - Operating	18,868,020
Reserves - Debt	2,082,369
Reserves - Capital	1,175,424
Reserves - Assigned	681,848
Total Expenditures	122,151,447

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

137-HOME Fund

Revenues

Intergovernmental Revenue		2,147,662
	Subtotal	2,147,662
 Fund Balance		 353,314
	Total Revenues	2,500,976

Expenditures

Personal Services		91,724
Operating Expenses		1,308,207
Grants and Aids		1,101,045
	Subtotal	2,500,976
	Total Expenditures	2,500,976

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits		66,843
Miscellaneous Revenues		136
Less 5% Statutory Reduction		-3,349
	Subtotal	63,630
Fund Balance		20,611
	Total Revenues	84,241

Expenditures

Transfers Out		84,241
	Total Expenditures	84,241

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments		95,113
Miscellaneous Revenues		19,322
Less 5% Statutory Reduction		-5,722
	Subtotal	108,713
Fund Balance		141,535
	Total Revenues	250,248

Expenditures

Capital Outlay		50,000
	Subtotal	50,000
Transfers Out		8,849
Reserves - Operating		50,050
Reserves - Capital		141,349
	Total Expenditures	250,248

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

142 - Mobility Fee East District

<u>Revenues</u>		
Fund Balance		5,095,117
Total Revenues		<u>5,095,117</u>
<u>Expenditures</u>		
Operating Expenses		100,000
Capital Outlay		4,995,117
Subtotal		<u>5,095,117</u>
Total Expenditures		<u>5,095,117</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments		20,793,070
Miscellaneous Revenues		349,751
Less 5% Statutory Reduction		-1,057,141
	Subtotal	20,085,680
Fund Balance		43,557,270
	Total Revenues	63,642,950

Expenditures

Operating Expenses		100,000
Capital Outlay		33,393,375
	Subtotal	33,493,375
Transfers Out		35,533
Reserves - Capital		30,114,042
	Total Expenditures	63,642,950

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits		730,490
Miscellaneous Revenues		6,262
Less 5% Statutory Reduction		-36,838
	Subtotal	699,914
Fund Balance		1,180,539
	Total Revenues	1,880,453

Expenditures

Operating Expenses		670,200
	Subtotal	670,200
Transfers Out		7,200
Reserves - Restricted		1,203,053
	Total Expenditures	1,880,453

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY22

146 - TDT RIDA Phase II Tax Bond 2016 Project

Revenues

Fund Balance		150,606
	Total Revenues	150,606

Expenditures

Reserves - Capital		150,606
	Total Expenditures	150,606

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

147 - Conservation Lands Perpetual Maintenance

Revenues

Miscellaneous Revenues		6,542
Less 5% Statutory Reduction		-327
	Subtotal	6,215
Transfers In		972,493
	Total Revenues	978,708

Expenditures

Operating Expenses		978,708
	Subtotal	978,708
	Total Expenditures	978,708

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

148-Building Fund

Revenues

Permits, Fees & Special Assessments	9,595,823
Charges For Services	200,000
Judgment, Fines & Forfeits	5,075
Miscellaneous Revenues	315,000
Less 5% Statutory Reduction	-505,795
Subtotal	9,610,103

Fund Balance	13,520,789
Total Revenues	23,130,892

Expenditures

Personal Services	7,521,437
Operating Expenses	5,018,390
Capital Outlay	6,000
Subtotal	12,545,827

Transfers Out	856,856
Reserves - Operating	4,309,252
Reserves - Stability	5,418,957
Total Expenditures	23,130,892

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

149-East 192 CRA

Revenues

Miscellaneous Revenues		7,511
Less 5% Statutory Reduction		-376
	Subtotal	7,135
Transfers In		1,318,111
Fund Balance		946,861
	Total Revenues	2,272,107

Expenditures

Personal Services		63,343
Operating Expenses		289,452
Capital Outlay		1,844,437
	Subtotal	2,197,232
Transfers Out		24,413
Reserves - Operating		50,462
	Total Expenditures	2,272,107

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

150-West 192 Development Authority

Revenues

Miscellaneous Revenues		50,629
Less 5% Statutory Reduction		-2,531
	Subtotal	48,098
Transfers In		4,548,890
Fund Balance		1,047,219
	Total Revenues	5,644,207

Expenditures

Personal Services		337,353
Operating Expenses		4,882,882
	Subtotal	5,220,235
Transfers Out		70,024
Reserves - Operating		353,948
	Total Expenditures	5,644,207

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY22

151-CDBG Fund

Revenues

Intergovernmental Revenue		5,288,966
	Subtotal	5,288,966
	Total Revenues	5,288,966

Expenditures

Personal Services		250,157
Operating Expenses		4,918,809
Grants and Aids		120,000
	Subtotal	5,288,966
	Total Expenditures	5,288,966

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,414,677
Less 5% Statutory Reduction		-70,734

	Subtotal	1,343,943
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Fund Balance		809,635
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	Total Revenues	2,153,578
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Expenditures

Operating Expenses		1,780,926
Capital Outlay		44,378

	Subtotal	1,825,304
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Transfers Out		298,274
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Reserves - Operating		30,000
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	Total Expenditures	2,153,578
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		37,938
Less 5% Statutory Reduction		-1,897
	Subtotal	36,041
 Fund Balance		 54,065
	Total Revenues	90,106

Expenditures

Operating Expenses		42,441
	Subtotal	42,441
 Transfers Out		 15,403
Reserves - Restricted		32,262
	Total Expenditures	90,106

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	3,946,316
Miscellaneous Revenues	19,516
Less 5% Statutory Reduction	-198,292
Subtotal	3,767,540

Transfers In	9,368,270
Other Sources	3,049,000
Fund Balance	812,294
Total Revenues	16,997,104

Expenditures

Operating Expenses	12,750,000
Capital Outlay	3,049,000
Debt Service	787,272
Subtotal	16,586,272

Transfers Out	137,659
Reserves - Debt	273,173
Total Expenditures	16,997,104

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments		2,834,481
Miscellaneous Revenues		186,951
Less 5% Statutory Reduction		-151,072
	Subtotal	2,870,360
Fund Balance		2,109,322
	Total Revenues	4,979,682

Expenditures

Personal Services		261,639
Operating Expenses		2,727,725
	Subtotal	2,989,364
Transfers Out		144,219
Reserves - Operating		846,100
Reserves - Capital		999,999
	Total Expenditures	4,979,682

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		72,143,894
	Subtotal	72,143,894
Fund Balance		209,133
	Total Revenues	72,353,027

Expenditures

Personal Services		593,024
Operating Expenses		1,615,179
Capital Outlay		23,724,645
Grants and Aids		9,927,565
	Subtotal	35,860,413
Transfers Out		36,492,614
	Total Expenditures	72,353,027

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

158-Intergovernmental Radio Communications

Revenues

Charges For Services		872,851
Judgment, Fines & Forfeits		220,648
Miscellaneous Revenues		37,044
Less 5% Statutory Reduction		-56,527
	Subtotal	1,074,016
Transfers In		1,278,479
Fund Balance		809,340
	Total Revenues	3,161,835

Expenditures

Personal Services		248,337
Operating Expenses		2,053,230
Capital Outlay		60,000
	Subtotal	2,361,567
Transfers Out		121,190
Reserves - Operating		646,069
Reserves - Stability		33,009
	Total Expenditures	3,161,835

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

168-Section 8 Fund

Revenues

Intergovernmental Revenue		19,520,187
Miscellaneous Revenues		1,440
Less 5% Statutory Reduction		-72
	Subtotal	19,521,555
Fund Balance		3,136,170
	Total Revenues	22,657,725

Expenditures

Personal Services		998,774
Operating Expenses		21,581,156
Capital Outlay		5,795
	Subtotal	22,585,725
Transfers Out		72,000
	Total Expenditures	22,657,725

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		3,425,000
Miscellaneous Revenues		26,000
Less 5% Statutory Reduction		-172,550
	Subtotal	3,278,450
Fund Balance		3,850,322
	Total Revenues	7,128,772

Expenditures

Operating Expenses		60,000
Capital Outlay		6,480,610
	Subtotal	6,540,610
Transfers Out		18,164
Reserves - Operating		13,027
Reserves - Capital		556,971
	Total Expenditures	7,128,772

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		9,779,583
Less 5% Statutory Reduction		-488,979
	Subtotal	9,290,604
Fund Balance		12,973,055
	Total Revenues	22,263,659

Expenditures

Operating Expenses		3,319,409
Capital Outlay		11,827,010
	Subtotal	15,146,419
Transfers Out		51,972
Reserves - Capital		7,065,268
	Total Expenditures	22,263,659

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

180-Inmate Welfare Fund

Revenues

Charges For Services		79,971
Miscellaneous Revenues		757,453
Less 5% Statutory Reduction		-4,947
	Subtotal	832,477
Fund Balance		1,796,647
	Total Revenues	2,629,124

Expenditures

Personal Services		197,012
Operating Expenses		767,350
Capital Outlay		186,000
	Subtotal	1,150,362
Transfers Out		66,541
Reserves - Operating		431,817
Reserves - Stability		980,404
	Total Expenditures	2,629,124

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

187-Road Impact Fee Poinciana Overlay

Revenues

Miscellaneous Revenues		2,000
Less 5% Statutory Reduction		-100

	Subtotal	1,900
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Fund Balance		481,279
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	Total Revenues	483,179
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Expenditures

Reserves - Capital		483,179
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	Total Expenditures	483,179
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes		7,247,826
Miscellaneous Revenues		80,566
Less 5% Statutory Reduction		-366,420
	Subtotal	6,961,972
Transfers In		2,267,240
Fund Balance		1,728,748
	Total Revenues	10,957,960

Expenditures

Operating Expenses		9,734,190
	Subtotal	9,734,190
Transfers Out		26,053
Reserves - Assigned		1,197,717
	Total Expenditures	10,957,960

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments		10,045,782
Less 5% Statutory Reduction		-502,289
	Subtotal	9,543,493
Fund Balance		7,563,815
	Total Revenues	17,107,308

Expenditures

Operating Expenses		5,000
Capital Outlay		8,797,315
	Subtotal	8,802,315
Transfers Out		17,079
Reserves - Capital		8,287,914
	Total Expenditures	17,107,308

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments		5,137,584
Miscellaneous Revenues		60,000
Less 5% Statutory Reduction		-259,879
	Subtotal	4,937,705
Fund Balance		5,769,527
	Total Revenues	10,707,232

Expenditures

Operating Expenses		5,000
Capital Outlay		750,609
	Subtotal	755,609
Transfers Out		8,035
Reserves - Capital		9,943,588
	Total Expenditures	10,707,232

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes		1,215,616
Less 5% Statutory Reduction		-60,781
	Subtotal	1,154,835
Fund Balance		1,141,326
	Total Revenues	2,296,161

Expenditures

Operating Expenses		24,312
Debt Service		1,126,892
	Subtotal	1,151,204
Reserves - Debt		1,144,957
	Total Expenditures	2,296,161

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY22

204-TDT Tax Bonds Series 2012

Revenues

Fund Balance		275,732
	Total Revenues	275,732

Expenditures

Debt Service		270,632
	Subtotal	270,632
Reserves - Debt		5,100
	Total Expenditures	275,732

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments		295,582
Miscellaneous Revenues		1,595
Less 5% Statutory Reduction		-14,859
	Subtotal	282,318
Fund Balance		450,458
	Total Revenues	732,776

Expenditures

Debt Service		365,469
	Subtotal	365,469
Reserves - Debt		367,307
	Total Expenditures	732,776

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues		5,915
Less 5% Statutory Reduction		-296

	Subtotal	5,619
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Transfers In		3,369,192
Fund Balance		1,966,757

	Total Revenues	5,341,568
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Expenditures

Debt Service		3,359,308
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	Subtotal	3,359,308
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Reserves - Debt		1,982,260
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	Total Expenditures	5,341,568
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In		3,770,673
Fund Balance		3,595,815
	Total Revenues	7,366,488

Expenditures

Debt Service		3,681,300
	Subtotal	3,681,300
Reserves - Debt		3,685,188
	Total Expenditures	7,366,488

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

240-TDT Ref & Imp 2012 Debt Svc

Revenues

Miscellaneous Revenues		13,109
Less 5% Statutory Reduction		-655

	Subtotal	12,454
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Transfers In		5,550,823
Fund Balance		4,369,771

	Total Revenues	9,933,048
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Expenditures

Debt Service		5,465,257
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	Subtotal	5,465,257
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Reserves - Debt		4,467,791
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	Total Expenditures	9,933,048
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues		14,940
Less 5% Statutory Reduction		-747

	Subtotal	14,193
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Transfers In		5,195,520
Fund Balance		4,979,855

	Total Revenues	10,189,568
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Expenditures

Debt Service		5,157,520
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	Subtotal	5,157,520
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Reserves - Debt		5,032,048
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	Total Expenditures	10,189,568
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY22

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues		6,443
Less 5% Statutory Reduction		-322
	Subtotal	6,121
Transfers In		2,942,687
Fund Balance		2,147,775
	Total Revenues	5,096,583

Expenditures

Debt Service		2,915,288
	Subtotal	2,915,288
Reserves - Debt		2,181,295
	Total Expenditures	5,096,583

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

243-DS TDT Rev Bond Series 2016

Revenues

Transfers In		1,369,253
Fund Balance		2,361,175
	Total Revenues	3,730,428

Expenditures

Debt Service		1,377,780
	Subtotal	1,377,780
Reserves - Debt		2,352,648
	Total Expenditures	3,730,428

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY22

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In	501,727
Fund Balance	508,685
Total Revenues	<u>1,010,412</u>

Expenditures

Debt Service	547,445
Subtotal	<u>547,445</u>
Reserves - Debt	462,967
Total Expenditures	<u>1,010,412</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY22

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues		11,603
Less 5% Statutory Reduction		-580
	Subtotal	11,023
Transfers In		4,022,221
Fund Balance		3,867,580
	Total Revenues	7,900,824

Expenditures

Debt Service		3,989,835
	Subtotal	3,989,835
Reserves - Debt		3,910,989
	Total Expenditures	7,900,824

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In		1,483,027
Fund Balance		1,028,125
	Total Revenues	2,511,152

Expenditures

Debt Service		1,474,639
	Subtotal	1,474,639
Reserves - Debt		1,036,513
	Total Expenditures	2,511,152

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments		300,000
Miscellaneous Revenues		2,023
Less 5% Statutory Reduction		-15,101
	Subtotal	286,922
Transfers In		820,016
Fund Balance		674,333
	Total Revenues	1,781,271

Expenditures

Debt Service		356,395
	Subtotal	356,395
Reserves - Debt		1,424,876
	Total Expenditures	1,781,271

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY22

248-Communications Equipment Upgrade (Motorola)

Revenues

Transfers In		2,053,424
Fund Balance		1,026,713
	Total Revenues	3,080,137

Expenditures

Debt Service		2,053,424
	Subtotal	2,053,424
Reserves - Debt		1,026,713
	Total Expenditures	3,080,137

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

249-DS CIRB 2019

Revenues

Miscellaneous Revenues		16,943
Less 5% Statutory Reduction		-847

	Subtotal	16,096
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Transfers In		7,420,755
Fund Balance		5,647,764

	Total Revenues	13,084,615
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Expenditures

Debt Service		7,368,235
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	Subtotal	7,368,235
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Reserves - Debt		5,716,380
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	Total Expenditures	13,084,615
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

250-GO BONDS SERIES 2020

Revenues

Current Ad Valorem Taxes		2,120,092
Miscellaneous Revenues		5,788
Less 5% Statutory Reduction		-106,294
	Subtotal	2,019,586
Fund Balance		1,998,573
	Total Revenues	4,018,159

Expenditures

Operating Expenses		42,402
Debt Service		1,968,992
	Subtotal	2,011,394
Reserves - Debt		2,006,765
	Total Expenditures	4,018,159

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY22

251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Miscellaneous Revenues		1,655
Less 5% Statutory Reduction		-83
	Subtotal	1,572
Transfers In		573,642
Fund Balance		551,737
	Total Revenues	1,126,951

Expenditures

Debt Service		567,333
	Subtotal	567,333
Reserves - Debt		559,618
	Total Expenditures	1,126,951

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

306-Local Option Sales Tax Fund

Revenues

Other Taxes		30,119,576
Miscellaneous Revenues		287,039
Less 5% Statutory Reduction		-1,520,331
	Subtotal	28,886,284
Other Sources		2,426,843
Fund Balance		32,673,037
	Total Revenues	63,986,164

Expenditures

Capital Outlay		11,521,749
Debt Service		3,015,423
	Subtotal	14,537,172
Transfers Out		15,636,254
Reserves - Debt		1,263,269
Reserves - Capital		11,349,469
Reserves - Assigned		21,200,000
	Total Expenditures	63,986,164

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

315-Gen Cap Outlay Fund

Revenues

Transfers In		25,579,858
Fund Balance		5,706,322
	Total Revenues	31,286,180

Expenditures

Capital Outlay		579,858
	Subtotal	579,858
Reserves - Assigned		30,706,322
	Total Expenditures	31,286,180

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY22

328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue		4,104,394
	Subtotal	4,104,394
	Total Revenues	4,104,394

Expenditures

Capital Outlay		4,104,394
	Subtotal	4,104,394
	Total Expenditures	4,104,394

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

331-Countywide Fire Capital Fund

Revenues

Transfers In		26,041,109
Other Sources		1,245,794
Fund Balance		14,217,935
	Total Revenues	41,504,838

Expenditures

Capital Outlay		14,974,027
	Subtotal	14,974,027
Transfers Out		274,633
Reserves - Capital		26,256,178
	Total Expenditures	41,504,838

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

334 - Transportation Imp Construction Fund

Revenues

Fund Balance		124,106,251
	Total Revenues	124,106,251

Expenditures

Capital Outlay		5,289,885
	Subtotal	5,289,885
Reserves - Capital		118,816,366
	Total Expenditures	124,106,251

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		28,037,287
Charges For Services		4,490,554
Miscellaneous Revenues		276,891
Less 5% Statutory Reduction		-1,640,237
	Subtotal	31,164,495
Fund Balance		41,323,096
	Total Revenues	72,487,591

Expenditures

Personal Services		1,510,054
Operating Expenses		24,343,501
Debt Service		21,383
	Subtotal	25,874,938
Transfers Out		819,562
Reserves - Operating		6,926,849
Reserves - Debt		10,692
Reserves - Capital		16,674,708
Reserves - Assigned		20,198,105
Reserves - Restricted		1,982,737
	Total Expenditures	72,487,591

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

407-Osceola Parkway

Revenues

Charges For Services		13,242,969
Miscellaneous Revenues		87,057
Less 5% Statutory Reduction		-666,501
	Subtotal	12,663,525
Fund Balance		33,261,363
	Total Revenues	45,924,888

Expenditures

Personal Services		198,059
Operating Expenses		5,055,377
Debt Service		9,219,800
	Subtotal	14,473,236
Transfers Out		107,817
Reserves - Operating		1,429,667
Reserves - Debt		23,859,408
Reserves - Restricted		1,305,500
Reserves - Stability		4,749,260
	Total Expenditures	45,924,888

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,503,699
	Subtotal	3,503,699
 Fund Balance		 4,691,796
	Total Revenues	8,195,495

Expenditures

Personal Services		151,771
Operating Expenses		2,636,076
	Subtotal	2,787,847
 Transfers Out		 52,923
Reserves - Operating		24,992
Reserves - Claims		2,458,748
Reserves - Restricted		2,870,985
	Total Expenditures	8,195,495

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY22

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		3,485,408
	Subtotal	3,485,408
Transfers In		300,000
Fund Balance		8,347,394
	Total Revenues	12,132,802

Expenditures

Personal Services		136,454
Operating Expenses		5,832,435
	Subtotal	5,968,889
Transfers Out		65,320
Reserves - Operating		723,039
Reserves - Claims		47,691
Reserves - Restricted		5,327,863
	Total Expenditures	12,132,802

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,303,531
	Subtotal	1,303,531
Fund Balance		1,010,254
	Total Revenues	2,313,785

Expenditures

Personal Services		71,900
Operating Expenses		1,008,875
	Subtotal	1,080,775
Transfers Out		53,337
Reserves - Operating		6,548
Reserves - Claims		1,134,762
Reserves - Restricted		38,363
	Total Expenditures	2,313,785

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		29,216,740
Miscellaneous Revenues		880,000
Less 5% Statutory Reduction		-44,000
	Subtotal	30,052,740
Fund Balance		6,831,415
	Total Revenues	36,884,155

Expenditures

Personal Services		129,622
Operating Expenses		26,897,540
	Subtotal	27,027,162
Transfers Out		175,970
Reserves - Claims		8,532,183
Reserves - Restricted		1,148,840
	Total Expenditures	36,884,155

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

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

Revenues

Charges For Services		722,950
	Subtotal	722,950
Fund Balance		895,583
	Total Revenues	1,618,533

Expenditures

Personal Services		55,889
Operating Expenses		607,689
	Subtotal	663,578
Transfers Out		38,923
Reserves - Operating		7,417
Reserves - Claims		908,615
	Total Expenditures	1,618,533

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		147,272
	Subtotal	147,272
	Total Revenues	147,272

Expenditures

Personal Services		39,761
Operating Expenses		13,067
Capital Outlay		18,950
Debt Service		23,117
	Subtotal	94,895
Transfers Out		40,818
Reserves - Debt		11,559
	Total Expenditures	147,272

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY22**

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		3,000,994
	Subtotal	3,000,994
Transfers In		44,454
	Total Revenues	3,045,448

Expenditures

Personal Services		1,322,399
Operating Expenses		1,284,159
	Subtotal	2,606,558
Transfers Out		438,890
	Total Expenditures	3,045,448

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY22

511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		1,901,433
	Subtotal	1,901,433
Transfers In		578,000
Fund Balance		64,347
	Total Revenues	2,543,780

Expenditures

Personal Services		76,972
Operating Expenses		1,776,836
Capital Outlay		578,000
	Subtotal	2,431,808
Transfers Out		111,972
	Total Expenditures	2,543,780

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include our constitutional officers, corrections, community development, economic development, strategic initiatives, court administration, human services, facilities management, IT, OMB, procurement, finance, human resources, and animal services, to name a few. The General Fund's Tentative Budget totals \$484,509,310.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased by \$3,697,352 primarily due to resuming service delivery of Inmate Medical which added 44.2 employee positions, an additional position for Human Services as well as adjustments from Open Enrollment for employee plan selections**
- **Operating Expenses increased \$59,366,075 primarily due to carrying forward the American Rescue Plan Act (ARPA) replacement funding as well as updates to the Tax Collector's budget, operating expenses related to Inmate Medical, revised allocation based on the Medical Examiner's contract, allocating funding for the Florida Animal Friends Grant, and adjustments to Property & Liability insurances, as well as overhead allocations**
- **Capital Outlay increased \$280,000 due to revised estimates for the Corrections HVAC replacement project, as well as expenses related to Inmate Medical**
- **Grants & Aids increased due to carrying forward the American Rescue Plan Act (ARPA) replacement funding and fully funding the Community Service Grants at the Board's direction due to the ongoing pandemic**
- **Transfers Out increased due to funds being transferred to Fund 315-General Capital Outlay Fund to support the West Government Complex from anticipated returned excess fees from the Sheriff, which is reflected in a decrease in Reserves – Assigned, and to Fund 502-Property & Liability Insurance for medical malpractice insurance related to Inmate Medical**
- **Reserves Operating and Stability were adjusted in accordance with the Budget Policy and to balance the Fund. Reserves - Assigned were adjusted as just noted**

REVENUES

The General Fund's functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem, which represents approximately an 8% increase from the FY21 Adopted Budget or an increase of \$17.8M in revenues. However, these revenues are quickly reduced by funding obligations for entities that receive Tax Increment Funds (TIFs) including the West 192 Development Authority, and East 192, Vine Street, St. Cloud and Kissimmee CRAs totaling \$8.9M. The allocation for the Designated Ad Valorem Tax, in the amount of \$15.2M, which is recorded as an expense in the General Fund, also reduces available Ad Valorem revenue in FY22. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues (Intergovernmental Revenues) are projected to increase, each a little over \$2M, but are still below pre-pandemic levels. In addition, there are increases in Permit Fees & Special Assessments as a result of increases in permits, Communication Services Tax at 4% and Other Sources, as

well as Miscellaneous Revenues due to a settlement agreement with UCF. There are minimal decreases to Charges for Services, Judgment, Fines and Forfeits, and Transfers In. This Fund also receives revenues from Fund Balance, which will continue to be evaluated throughout the Budget development process to increase the accuracy of projections.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues were reevaluated and updated which resulted in an overall increase**
- **Transfers In increased to reflect the second tranche of ARPA funding from Fund 156-Federal & State Grants, which was slightly offset due to removing the allocation related to the Hidden Heights MSTU**
- **Other Sources increased for the addition of the Florida Animal Friends Grant**
- **Fund Balance increased due to revised estimates, as well as carrying forward the American Rescue Plan Act (ARPA) replacement funding**

001-GENERAL FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 210,655,831	\$ 228,538,006	\$ 228,538,006	\$ 0	\$ 17,882,175
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 76,524	\$ 76,524	\$ 0	\$ 0
Other Taxes	\$ 23,957,064	\$ 23,967,427	\$ 23,737,725	\$(229,702)	\$(219,339)
Permits, Fees & Special Assessments	\$ 5,837,698	\$ 7,340,842	\$ 7,340,842	\$ 0	\$ 1,503,144
Intergovernmental Revenue	\$ 27,359,117	\$ 33,186,946	\$ 36,061,428	\$ 2,874,482	\$ 8,702,311
Charges For Services	\$ 2,038,713	\$ 2,021,825	\$ 2,021,825	\$ 0	\$(16,888)
Judgment, Fines & Forfeits	\$ 1,365,772	\$ 1,352,548	\$ 1,352,548	\$ 0	\$(13,224)
Miscellaneous Revenues	\$ 3,152,236	\$ 5,446,004	\$ 5,446,004	\$ 0	\$ 2,293,768
<u>Less 5% Statutory Reduction</u>	<u>\$(13,702,719)</u>	<u>\$(14,957,200)</u>	<u>\$(15,089,440)</u>	<u>\$(132,240)</u>	<u>\$(1,386,721)</u>
Subtotal:	\$ 260,740,236	\$ 286,972,922	\$ 289,485,462	\$ 2,512,540	\$ 28,745,226
Transfers In	\$ 12,355,111	\$ 12,302,259	\$ 48,792,686	\$ 36,490,427	\$ 36,437,575
Other Sources	\$ 3,361,354	\$ 3,810,040	\$ 3,835,040	\$ 25,000	\$ 473,686
<u>Fund Balance</u>	<u>\$ 93,292,164</u>	<u>\$ 104,178,936</u>	<u>\$ 142,396,122</u>	<u>\$ 38,217,186</u>	<u>\$ 49,103,958</u>
REVENUES TOTAL:	\$ 369,748,865	\$ 407,264,157	\$ 484,509,310	\$ 77,245,153	\$ 114,760,445
EXPENDITURES:					
Personal Services	\$ 66,008,021	\$ 66,677,887	\$ 70,375,239	\$ 3,697,352	\$ 4,367,218
Operating Expenses	\$ 74,835,367	\$ 76,319,783	\$ 135,685,858	\$ 59,366,075	\$ 60,850,491
Capital Outlay	\$ 10,542,187	\$ 5,220,086	\$ 5,500,086	\$ 280,000	\$(5,042,101)
Debt Service	\$ 1,981,166	\$ 2,033,796	\$ 2,033,796	\$ 0	\$ 52,630
<u>Grants and Aids</u>	<u>\$ 5,635,805</u>	<u>\$ 8,219,900</u>	<u>\$ 21,471,785</u>	<u>\$ 13,251,885</u>	<u>\$ 15,835,980</u>
Subtotal:	\$ 159,002,546	\$ 158,471,452	\$ 235,066,764	\$ 76,595,312	\$ 76,064,218
Transfers Out	\$ 143,502,105	\$ 176,993,949	\$ 177,873,807	\$ 879,858	\$ 34,371,702
Reserves - Operating	\$ 61,635,177	\$ 63,311,688	\$ 64,523,274	\$ 1,211,586	\$ 2,888,097
Reserves - Debt	\$ 419,357	\$ 419,357	\$ 419,357	\$ 0	\$ 0
Reserves - Capital	\$ 2,118,723	\$ 2,118,723	\$ 2,118,723	\$ 0	\$ 0
Reserves - Assigned	\$ 1,744,625	\$ 4,622,656	\$ 4,042,798	\$(579,858)	\$ 2,298,173
<u>Reserves - Stability</u>	<u>\$ 1,326,332</u>	<u>\$ 1,326,332</u>	<u>\$ 464,587</u>	<u>\$(861,745)</u>	<u>\$(861,745)</u>
EXPENDITURES TOTAL:	\$ 369,748,865	\$ 407,264,157	\$ 484,509,310	\$ 77,245,153	\$ 114,760,445

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

Animal Services directly supports the BOCC Strategic Plan. This department includes the following cost centers: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations, 2122 - Animal Control Administration, 2123 - Animal Services Donation Funds, and 2124 - Licensing Program.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance and the addition of the Animal Friends Grant**

REVENUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue increased due the addition of the Animal Friends Grant**

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
ANIMAL SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 2,445,380	\$ 2,438,987	\$(6,393)
Operating Expenses	\$ 603,364	\$ 634,390	\$ 31,026
Capital Outlay	\$ 5,500	\$ 5,500	\$ 0
Grants and Aids	\$ 80,000	\$ 80,000	\$ 0
Subtotal:	\$ 3,134,244	\$ 3,158,877	\$ 24,633
EXPENDITURES TOTAL:	\$ 3,134,244	\$ 3,158,877	\$ 24,633

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,282,481	1,563,127	1,534,955	1,047,469	1,606,776	43,649
5120002 - Disaster Relief	8,155	0	0	9,204	0	0
5130001 - Vacancy Factor	0	-28,754	-28,754	0	-29,342	-588
5140000 - Overtime	56,353	80,173	80,173	51,582	70,300	-9,873
5160000 - Compensated Annual Leave	84,220	0	0	56,750	0	0
5160010 - Compensated Ann Leave Payoff	13,713	0	0	6,359	0	0
5160020 - Compensated Admin Leave	8,448	0	0	5,340	0	0
5170000 - Compensated Sick Leave	73,305	0	0	37,179	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	8,938	0	0
5170020 - Sick Bank Leave	7,067	0	0	2,497	0	0
5210000 - Fica Taxes	112,987	125,715	127,385	89,776	128,296	2,581
5220000 - Retirement Contributions	152,892	181,491	183,340	138,503	199,768	18,277
5230000 - Health Insurance	359,055	418,330	428,695	278,352	419,320	990
5231000 - Life Insurance	1,462	1,672	1,693	1,108	1,701	29
5232000 - Dental Insurance	9,714	10,670	10,815	7,666	10,557	-113
5233000 - Lt Disability Insurance	2,289	2,628	2,667	1,756	2,685	57
5233100 - St Disability Insurance	4,143	4,750	4,764	3,179	4,850	100
5240000 - Workers' Compensation	27,794	26,394	26,951	18,319	24,076	-2,318
Personal Services:	\$2,204,077	\$2,386,196	\$2,372,684	\$1,763,978	\$2,438,987	\$52,791
Operating Expenses:						
5310000 - Professional Services	100,942	155,687	195,317	117,830	149,514	-6,173
5340000 - Other Contractual Services	3,919	5,214	5,214	7,514	4,092	-1,122
5340007 - Other Contractual Services-Penn Cr	0	659	659	0	0	-659
5400000 - Travel And Per Diem	2,854	10,300	10,650	2,375	11,800	1,500
5410000 - Communications	16,684	17,140	17,350	13,721	17,140	0
5420000 - Freight & Postage Services	397	750	750	508	750	0
5430000 - Utility Services	526	1,500	1,500	597	1,200	-300
5435100 - Utilities-Radios	0	0	0	48	0	0
5440000 - Rentals And Leases	1,299	1,540	1,540	1,891	1,540	0
5450000 - Insurance	78,169	23,321	23,321	23,321	23,878	557
5460000 - Repair & Maintenance Svcs	5,163	3,600	3,600	4,283	3,600	0
5462000 - Rep & Maint-automotive	21,420	42,500	42,500	19,082	30,000	-12,500
5470000 - Printing And Binding	3,780	5,000	5,000	4,360	8,000	3,000
5480000 - Promotional Activities	9,462	17,000	17,000	12,739	17,000	0
5490000 - Oth Current Chgs & Obligations	276	500	500	88	1,160	660
5490011 - Cash over/shorts	0	0	0	1	0	0
5490501 - OH-Workers' Compensation	9,044	8,448	8,448	8,448	8,070	-378
5490502 - OH-Property & Liability Insurance	13,953	3,666	3,666	3,666	3,904	238
5490503 - OH-Dental Insurance	2,358	2,886	2,886	2,886	2,859	-27
5490504 - OH-Health Insurance	8,762	8,765	8,765	8,765	9,011	246
5490505 - OH-Life/AD&D, STD, LTD	2,090	1,882	1,882	1,882	1,882	0
5490509 - OH-Fleet Oversight	2,320	3,150	3,150	3,150	4,264	1,114
5490511 - OH-Fleet Fuel	13,050	4,560	4,560	4,560	9,256	4,696
5511000 - Office Supplies	14,224	13,500	13,500	11,216	13,500	0
5520000 - Operating Supplies	59,825	81,099	65,099	31,805	62,824	-18,275
5520010 - Computer Software	1,981	1,740	1,740	2,187	2,656	916
5521000 - Gas & Oil	40,553	53,000	54,190	41,295	55,000	2,000
5521005 - Gas & Oil-Direct	1,901	3,500	3,500	1,617	3,500	0

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5522000 - Chemicals	0	0	0	795	0	0
5522500 - Food	21,485	25,250	25,250	19,415	25,250	0
5524500 - Cleaning Supplies	9,188	10,000	10,875	5,658	11,500	1,500
5525000 - Tools	5,508	8,800	16,063	3,085	18,800	10,000
5526000 - Clothing	10,436	14,050	14,350	6,341	13,700	-350
5528000 - Medicine	92,721	114,670	114,670	66,424	103,970	-10,700
5540000 - Books,pubs,subs & Memberships	2,262	4,370	4,370	1,558	4,070	-300
5541000 - Registration Fees	5,299	12,200	12,200	2,398	10,200	-2,000
5550000 - Training	0	1,000	1,000	0	500	-500
Operating Expenses:	\$561,848	\$661,247	\$695,065	\$435,510	\$634,390	-\$26,857
Capital Outlay:						
5630000 - Improv Other Than Bldgs	4,058	0	0	0	0	0
5640000 - Machinery & Equipment	2,127	0	112,400	0	5,500	5,500
Capital Outlay:	\$6,185	\$0	\$112,400	\$0	\$5,500	\$5,500
Grants and Aids:						
5820000 - Aids To Private Organization	56,250	59,966	124,247	38,477	80,000	20,034
5821000 - Aids Private Organization-cap	0	0	78,753	20,329	0	0
Grants and Aids:	\$56,250	\$59,966	\$203,000	\$58,806	\$80,000	\$20,034
TOTAL EXPENDITURES:	\$2,828,360	\$3,107,409	\$3,383,149	\$2,258,293	\$3,158,877	\$51,468

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

TRENDS & ISSUES

The Board Support Services Office was affected by the transition of duties to the Clerk of the Court due to the passing of the 2018 Statewide referendum of Amendment 10, which became effective January 05, 2021. Responsibilities that remained with the County include the preparation and distribution of the Board of County Commission meeting agendas, posting public notices of the meetings, assuring that all documents are delivered to the Clerk of the Court; submission of Ordinances to Municode for codification; the Records Management Liaison Officer for all other County documents; Recording Secretary for the Charter Review Advisory Commission and the Redistricting Committee.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget for Overtime that is needed from time to time due to the reduced staffing after the transition**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Grants and Aids were adjusted to include funding for the County's shared cost of the Value Adjustment Board**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
BOARD SUPPORT SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 280,558	\$ 281,624	\$ 1,066
Operating Expenses	\$ 22,633	\$ 22,018	\$(615)
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 0	\$ 41,550	\$ 41,550
Subtotal:	\$ 303,191	\$ 345,192	\$ 42,001
EXPENDITURES TOTAL:	\$ 303,191	\$ 345,192	\$ 42,001

DEPARTMENT SUMMARY –BOARD SUPPORT SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	307,998	339,489	319,489	204,190	201,514	-137,975
5130001 - Vacancy Factor	0	-5,943	-5,943	0	-3,545	2,398
5140000 - Overtime	12	0	0	1,126	1,000	1,000
5160000 - Compensated Annual Leave	25,156	0	0	12,800	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	4,910	0	0
5160020 - Compensated Admin Leave	1,476	0	0	984	0	0
5170000 - Compensated Sick Leave	8,485	0	0	1,660	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,562	0	0
5210000 - Fica Taxes	24,322	25,970	25,970	16,497	15,493	-10,477
5220000 - Retirement Contributions	35,727	39,474	39,474	26,012	25,027	-14,447
5230000 - Health Insurance	79,999	80,121	80,121	47,075	39,694	-40,427
5231000 - Life Insurance	349	343	343	221	206	-137
5232000 - Dental Insurance	1,939	1,984	1,984	1,239	1,017	-967
5233000 - Lt Disability Insurance	550	543	543	354	325	-218
5233100 - St Disability Insurance	988	974	974	634	570	-404
5240000 - Workers' Compensation	616	578	578	390	323	-255
Personal Services:	\$487,616	\$483,533	\$463,533	\$323,656	\$281,624	-\$201,909
Operating Expenses:						
5310000 - Professional Services	0	2,500	2,500	0	0	-2,500
5310006 - Legal Fees	6,500	11,000	11,000	7,000	0	-11,000
5340000 - Other Contractual Services	23,134	31,000	51,000	47,571	0	-31,000
5400000 - Travel And Per Diem	0	100	100	0	100	0
5420000 - Freight & Postage Services	23	50	50	20	25	-25
5440000 - Rentals And Leases	2,647	4,800	4,800	2,384	1,800	-3,000
5450000 - Insurance	1,139	2,069	2,069	2,069	1,482	-587
5460000 - Repair & Maintenance Svcs	0	1,000	1,000	232	800	-200
5490000 - Oth Current Chgs & Obligations	321	900	900	374	0	-900
5490501 - OH-Workers' Compensation	1,568	1,452	1,452	1,452	691	-761
5490502 - OH-Property & Liability Insurance	203	325	325	325	242	-83
5490503 - OH-Dental Insurance	409	496	496	496	245	-251
5490504 - OH-Health Insurance	1,519	1,506	1,506	1,506	772	-734
5490505 - OH-Life/AD&D, STD, LTD	317	290	290	290	161	-129
5511000 - Office Supplies	1,584	3,000	3,000	294	5,000	2,000
5520000 - Operating Supplies	768	1,200	1,200	358	1,200	0
5540000 - Books,pubs,subs & Memberships	4,209	9,000	9,000	5,147	9,000	0
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$44,341	\$71,188	\$91,188	\$69,518	\$22,018	-\$49,170
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	0	0	41,550	41,550
Grants and Aids:	\$0	\$0	\$0	\$0	\$41,550	\$41,550
TOTAL EXPENDITURES:	\$531,957	\$554,721	\$554,721	\$393,174	\$345,192	-\$209,529

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

This department provides funding for the Board of County Commissioners / County Manager's Office - 1211 and Medical Examiner - 2192.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating increased primarily due to adjustments to the Medical Examiner's budget, which was partially offset by adjustments to overhead allocations and Property & Liability Insurance**

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.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
BOCC AND COUNTY MANAGER			
PROJECTED EXPENDITURES			
Personal Services	\$ 2,073,935	\$ 2,073,935	\$ 0
Operating Expenses	\$ 1,406,322	\$ 1,513,551	\$ 107,229
Grants and Aids	\$ 29,061	\$ 29,061	\$ 0
Subtotal:	\$ 3,509,318	\$ 3,616,547	\$ 107,229
EXPENDITURES TOTAL:	\$ 3,509,318	\$ 3,616,547	\$ 107,229

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	408,506	422,221	446,226	375,402	444,516	22,295
5120000 - Regular Salaries And Wages	814,621	873,850	873,850	671,633	900,065	26,215
5120002 - Disaster Relief	2,054	0	0	381	0	0
5122000 - Car Allowance	9,600	9,600	9,600	8,000	9,600	0
5122001 - Cell Phone Allowance	2,155	4,656	4,656	2,850	4,656	0
5123000 - Exec Insurance Supplemental	5,345	0	0	5,203	0	0
5124000 - Exec Deferred Compensation	30,324	0	0	27,284	0	0
5130001 - Vacancy Factor	0	-22,697	-22,697	0	-23,547	-850
5140000 - Overtime	0	1,500	1,500	0	1,500	0
5150300 - Class C Meals	14	0	0	0	0	0
5160000 - Compensated Annual Leave	38,206	0	0	65,990	0	0
5160010 - Compensated Ann Leave Payoff	14,723	0	0	0	0	0
5160020 - Compensated Admin Leave	11,884	0	0	11,884	0	0
5170000 - Compensated Sick Leave	15,931	0	0	15,364	0	0
5170010 - Compensated Sick Leave Payoff	4,330	0	0	4,330	0	0
5210000 - Fica Taxes	88,741	99,224	101,060	80,247	102,941	3,717
5220000 - Retirement Contributions	358,936	371,999	383,805	332,280	409,511	37,512
5220001 - Retirement Contr 401A	12,570	0	0	11,180	0	0
5230000 - Health Insurance	185,473	195,521	195,521	174,215	210,868	15,347
5231000 - Life Insurance	1,311	1,317	1,341	1,145	1,361	44
5232000 - Dental Insurance	4,686	4,920	4,920	4,249	4,920	0
5233000 - Lt Disability Insurance	1,972	1,987	2,025	1,746	2,044	57
5233100 - St Disability Insurance	3,213	3,246	3,315	2,855	3,348	102
5240000 - Workers' Compensation	2,348	2,204	2,245	1,940	2,152	-52
Personal Services:	\$2,016,945	\$1,969,548	\$2,007,367	\$1,798,179	\$2,073,935	\$104,387
Operating Expenses:						
5340000 - Other Contractual Services	1,175,634	1,218,174	1,218,174	911,505	1,315,880	97,706
5400000 - Travel And Per Diem	1,629	5,850	5,850	331	5,550	-300
5400003 - Travel & Per Diem- BCC	39,803	41,417	41,417	26,275	41,417	0
5410000 - Communications	2,951	3,500	3,500	2,030	3,500	0
5420000 - Freight & Postage Services	351	1,500	1,500	336	1,500	0
5440000 - Rentals And Leases	2,515	2,850	2,850	1,534	2,850	0
5450000 - Insurance	6,804	8,854	8,854	8,854	17,198	8,344
5460000 - Repair & Maintenance Svcs	16	200	200	0	200	0
5470000 - Printing And Binding	1,567	4,000	4,000	901	4,000	0
5490000 - Oth Current Chgs & Obligations	674	500	500	0	500	0
5490501 - OH-Workers' Compensation	3,855	3,600	3,600	3,600	3,345	-255
5490502 - OH-Property & Liability Insurance	1,215	1,392	1,392	1,392	2,811	1,419
5490503 - OH-Dental Insurance	1,005	1,230	1,230	1,230	1,185	-45
5490504 - OH-Health Insurance	3,735	3,735	3,735	3,735	3,735	0
5490505 - OH-Life/AD&D, STD, LTD	832	768	768	768	780	12
5511000 - Office Supplies	3,167	4,000	4,000	983	6,000	2,000
5512000 - Office Equipment	1,067	750	750	0	300	-450
5520000 - Operating Supplies	9,446	11,000	11,000	4,813	8,500	-2,500
5521000 - Gas & Oil	204	300	300	0	300	0
5540000 - Books,pubs,subs & Memberships	7,567	8,600	8,600	7,920	8,600	0
5540103 - Books, Pubs, Subs, Memberships	63,769	54,280	54,280	46,331	60,100	5,820
5541000 - Registration Fees	4,000	7,300	7,300	255	7,400	100

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541003 - Registration Fee- BCC	3,748	16,850	16,850	2,969	17,900	1,050
Operating Expenses:	\$1,335,554	\$1,400,650	\$1,400,650	\$1,025,763	\$1,513,551	\$112,901
Grants and Aids:						
5820000 - Aids To Private Organization	0	0	29,061	29,061	29,061	29,061
Grants and Aids:	\$0	\$0	\$29,061	\$29,061	\$29,061	\$29,061
TOTAL EXPENDITURES:	\$3,352,498	\$3,370,198	\$3,437,078	\$2,853,003	\$3,616,547	\$246,349

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This office is supported by General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
BUSINESS SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 138,112	\$ 138,112	\$ 0
Operating Expenses	\$ 7,808	\$ 8,423	\$ 615
Subtotal:	\$ 145,920	\$ 146,535	\$ 615
EXPENDITURES TOTAL:	\$ 145,920	\$ 146,535	\$ 615

DEPARTMENT SUMMARY – BUSINESS SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	34,553	36,203	36,203	28,239	96,655	60,452
5130001 - Vacancy Factor	0	-634	-634	0	-1,692	-1,058
5160000 - Compensated Annual Leave	2,334	0	0	1,976	0	0
5160020 - Compensated Admin Leave	386	0	0	289	0	0
5170000 - Compensated Sick Leave	1,588	0	0	912	0	0
5210000 - Fica Taxes	2,600	2,769	2,769	2,193	7,395	4,626
5220000 - Retirement Contributions	6,349	6,594	6,594	5,801	12,069	5,475
5230000 - Health Insurance	6,066	3,915	3,915	3,392	22,720	18,805
5231000 - Life Insurance	39	36	36	32	97	61
5232000 - Dental Insurance	136	33	33	29	289	256
5233000 - Lt Disability Insurance	64	58	58	50	154	96
5233100 - St Disability Insurance	100	90	90	78	271	181
5240000 - Workers' Compensation	69	61	61	53	154	93
Personal Services:	\$54,284	\$49,125	\$49,125	\$43,044	\$138,112	\$88,987
Operating Expenses:						
5310006 - Legal Fees	0	0	0	0	0	0
5400000 - Travel And Per Diem	324	1,000	1,000	0	1,000	0
5420000 - Freight & Postage Services	0	150	150	0	150	0
5440000 - Rentals And Leases	628	2,000	2,000	1,037	3,000	1,000
5450000 - Insurance	140	0	0	0	548	548
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5490501 - OH-Workers' Compensation	77	108	108	108	346	238
5490502 - OH-Property & Liability Insurance	25	0	0	0	90	90
5490503 - OH-Dental Insurance	20	37	37	37	123	86
5490504 - OH-Health Insurance	75	112	112	112	385	273
5490505 - OH-Life/AD&D, STD, LTD	15	22	22	22	81	59
5511000 - Office Supplies	62	500	500	40	500	0
5520000 - Operating Supplies	161	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	2,621	500	500	541	750	250
5541000 - Registration Fees	0	500	500	330	750	250
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$4,147	\$5,629	\$5,629	\$2,226	\$8,423	\$2,794
TOTAL EXPENDITURES:	\$58,432	\$54,754	\$54,754	\$45,270	\$146,535	\$91,781

DEPARTMENT SUMMARY – COMMISSION AUDITOR

TRENDS & ISSUES

The Office of Commission Auditor was affected by the transition of duties to the Clerk of the Court due to the passing of the 2018 Statewide referendum of Amendment 10, which became effective January 05, 2021. The role of Auditor transferred to the Clerk of the Court.

The Office of Audit and Operational Improvement (AOI) was created during FY21 under the Governmental Affairs Department to perform the responsibilities that remain with the County. The Office of Audit and Operational Improvement is responsible for conducting performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance efficiency and effectiveness of programs and processes. AOI provides consulting or advisory services including facilitation of process mapping, improvement or reengineering.

Costs related to the remaining functions are reflected in the Government Affairs/Audit and Operational Improvement office.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

There is no revenue associated with this Office for FY22.

There were no changes between the Recommended and Tentative Budgets.

*** This Office is being included for historical purposes only as there were actuals in prior years.**

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
COMMISSION AUDITOR			
PROJECTED EXPENDITURES			
Personal Services	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

DEPARTMENT SUMMARY – COMMISSION AUDITOR

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	894,805	899,392	811,533	312,148	0	-899,392
5120002 - Disaster Relief	2,501	0	0	2,761	0	0
5120030 - Holiday Pay	0	0	0	635	0	0
5120040 - Reduction In Force Pay	0	0	0	41,304	0	0
5122000 - Car Allowance	5,400	5,400	5,400	900	0	-5,400
5130001 - Vacancy Factor	0	-15,740	-15,740	0	0	15,740
5160000 - Compensated Annual Leave	31,675	0	0	12,770	0	0
5160010 - Compensated Ann Leave Payoff	4,921	0	0	62,147	0	0
5160020 - Compensated Admin Leave	17,107	0	0	15,568	0	0
5170000 - Compensated Sick Leave	20,087	0	0	10,519	0	0
5170010 - Compensated Sick Leave Payoff	11,238	0	0	44,745	0	0
5210000 - Fica Taxes	70,228	68,803	63,238	32,475	0	-68,803
5220000 - Retirement Contributions	114,698	118,504	109,718	51,807	0	-118,504
5230000 - Health Insurance	166,639	151,782	137,213	66,171	0	-151,782
5231000 - Life Insurance	983	911	838	338	0	-911
5232000 - Dental Insurance	3,767	3,608	3,280	1,504	0	-3,608
5233000 - Lt Disability Insurance	1,551	1,440	1,324	548	0	-1,440
5233100 - St Disability Insurance	2,672	2,470	2,260	963	0	-2,470
5240000 - Workers' Compensation	3,050	2,901	2,777	1,133	0	-2,901
5250000 - Unemployment Compensation	1,819	0	0	303	0	0
Personal Services:	\$1,353,140	\$1,239,471	\$1,121,841	\$658,739	\$0	-\$1,239,471
Operating Expenses:						
5310000 - Professional Services	13,150	0	0	0	0	0
5390000 - Training	0	0	0	800	0	0
5400000 - Travel And Per Diem	272	1,200	0	-31	0	-1,200
5410000 - Communications	963	1,382	1,382	306	0	-1,382
5420000 - Freight & Postage Services	730	1,240	1,209	111	0	-1,240
5440000 - Rentals And Leases	3,484	3,484	3,153	2,678	0	-3,484
5450000 - Insurance	3,150	4,545	4,545	4,545	0	-4,545
5462000 - Rep & Maint-automotive	36	300	300	36	0	-300
5470000 - Printing And Binding	167	325	275	0	0	-325
5490501 - OH-Workers' Compensation	3,341	2,880	2,880	2,880	0	-2,880
5490502 - OH-Property & Liability Insurance	562	715	715	715	0	-715
5490503 - OH-Dental Insurance	871	984	984	984	0	-984
5490504 - OH-Health Insurance	3,237	2,988	2,988	2,988	0	-2,988
5490505 - OH-Life/AD&D, STD, LTD	676	576	576	576	0	-576
5490509 - OH-Fleet Oversight	160	210	210	210	0	-210
5490511 - OH-Fleet Fuel	900	304	304	304	0	-304
5511000 - Office Supplies	984	2,404	1,400	545	0	-2,404
5520000 - Operating Supplies	854	3,032	1,658	43	0	-3,032
5521000 - Gas & Oil	224	1,050	800	26	0	-1,050
5522500 - Food	777	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	2,913	2,733	1,043	465	0	-2,733
5550000 - Training	4,058	9,750	2,549	99	0	-9,750
Operating Expenses:	\$41,509	\$40,102	\$26,971	\$18,280	\$0	-\$40,102
TOTAL EXPENDITURES:	\$1,394,649	\$1,279,573	\$1,148,812	\$677,019	\$0	-\$1,279,573

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

DEPARTMENT SUMMARY – COMMUNICATIONS

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget amount for Overtime that is needed to support events that occur outside of normal business hours**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
COMMUNICATIONS			
PROJECTED EXPENDITURES			
Personal Services	\$ 700,341	\$ 700,395	\$ 54
Operating Expenses	\$ 235,767	\$ 236,848	\$ 1,081
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 936,108	\$ 937,243	\$ 1,135
EXPENDITURES TOTAL:	\$ 936,108	\$ 937,243	\$ 1,135

DEPARTMENT SUMMARY – COMMUNICATIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	394,371	450,653	450,653	367,979	515,868	65,215
5120002 - Disaster Relief	27,591	0	0	0	0	0
5122000 - Car Allowance	3,300	0	0	3,000	0	0
5130001 - Vacancy Factor	0	-7,886	-7,886	0	-9,029	-1,143
5140000 - Overtime	0	0	0	22	50	50
5160000 - Compensated Annual Leave	7,142	0	0	11,346	0	0
5160020 - Compensated Admin Leave	4,857	0	0	7,516	0	0
5170000 - Compensated Sick Leave	5,678	0	0	5,573	0	0
5210000 - Fica Taxes	32,615	34,476	34,476	29,061	39,467	4,991
5220000 - Retirement Contributions	39,189	45,065	45,065	39,812	55,818	10,753
5230000 - Health Insurance	68,371	71,567	71,567	62,319	92,313	20,746
5231000 - Life Insurance	435	459	459	394	524	65
5232000 - Dental Insurance	1,813	1,968	1,968	1,713	2,241	273
5233000 - Lt Disability Insurance	682	721	721	628	825	104
5233100 - St Disability Insurance	1,233	1,304	1,304	1,135	1,493	189
5240000 - Workers' Compensation	789	767	767	667	825	58
Personal Services:	\$588,067	\$599,094	\$599,094	\$531,166	\$700,395	\$101,301
Operating Expenses:						
5310000 - Professional Services	55,000	100,000	163,000	87,500	100,000	0
5340000 - Other Contractual Services	19,961	25,000	25,000	9,588	25,000	0
5400000 - Travel And Per Diem	390	2,000	2,000	0	2,000	0
5410000 - Communications	2,831	2,700	2,700	2,048	3,300	600
5420000 - Freight & Postage Services	195	325	325	6	325	0
5450000 - Insurance	1,807	2,724	2,724	2,724	3,509	785
5462000 - Rep & Maint-automotive	174	600	600	490	0	-600
5470000 - Printing And Binding	5,254	3,000	3,000	0	3,000	0
5480000 - Promotional Activities	1,733	5,000	5,000	1,730	5,000	0
5486000 - Promotional-Public Relat Prog	3,300	30,000	30,000	0	30,000	0
5490000 - Oth Current Chgs & Obligations	17,639	17,000	17,000	7,857	17,000	0
5490008 - Oth Curr Chgs. Special Event	7,096	20,000	20,000	4,604	20,000	0
5490501 - OH-Workers' Compensation	1,542	1,440	1,440	1,440	1,561	121
5490502 - OH-Property & Liability Insurance	323	428	428	428	573	145
5490503 - OH-Dental Insurance	402	492	492	492	553	61
5490504 - OH-Health Insurance	1,494	1,494	1,494	1,494	1,743	249
5490505 - OH-Life/AD&D, STD, LTD	312	288	288	288	364	76
5490509 - OH-Fleet Oversight	80	105	105	105	164	59
5490511 - OH-Fleet Fuel	450	152	152	152	356	204
5511000 - Office Supplies	965	1,300	1,300	1,533	1,300	0
5520000 - Operating Supplies	2,217	4,000	4,000	2,876	4,000	0
5520010 - Computer Software	1,337	6,100	6,100	2,104	4,100	-2,000
5520020 - Computer Hardware, Non-Capital	0	2,000	2,000	4,396	4,000	2,000
5521000 - Gas & Oil	31	592	592	0	0	-592
5522500 - Food	0	1,000	1,000	372	1,000	0
5540000 - Books,pubs,subs & Memberships	5,824	7,850	7,850	4,789	6,000	-1,850
5550000 - Training	165	2,000	2,000	1,200	2,000	0
Operating Expenses:	\$130,522	\$237,590	\$300,590	\$138,214	\$236,848	-\$742
Capital Outlay:						

DEPARTMENT SUMMARY – COMMUNICATIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5644000 - Office Equipment Capital	2,198	0	0	0	0	0
Capital Outlay:	\$2,198	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$720,787	\$836,684	\$899,684	\$669,380	\$937,243	\$100,559

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: Community Development Projects (1400), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Design (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Parks Projects, (7200), Parks (7201), Shingle Creek (7222), and Heritage Park (7503).

The following cost centers were moved from the General Fund into a new separate Fund to enhance tracking of the perpetual maintenance accounts, Fund 147 which now includes: Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted for Overtime due to increased demand for services, as well as employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
COMMUNITY DEVELOPMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 7,796,871	\$ 7,831,861	\$ 34,990
Operating Expenses	\$ 3,070,314	\$ 3,094,638	\$ 24,324
Capital Outlay	\$ 256,000	\$ 256,000	\$ 0
Subtotal:	\$ 11,123,185	\$ 11,182,499	\$ 59,314
EXPENDITURES TOTAL:	\$ 11,123,185	\$ 11,182,499	\$ 59,314

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	4,742,153	5,432,803	5,080,803	3,765,183	5,451,549	18,746
5120002 - Disaster Relief	5,675	0	0	12,063	0	0
5130000 - Other Salaries & Wages	0	0	0	3,162	0	0
5130001 - Vacancy Factor	0	-95,290	-95,290	0	-95,834	-544
5140000 - Overtime	10,048	12,005	12,005	16,653	24,705	12,700
5140002 - Overtime- Code Enforcement	1,818	0	0	3,651	0	0
5150300 - Class C Meals	273	0	0	0	0	0
5160000 - Compensated Annual Leave	191,134	0	0	213,198	0	0
5160010 - Compensated Ann Leave Payoff	50,533	0	0	22,796	0	0
5160020 - Compensated Admin Leave	56,064	0	0	44,836	0	0
5170000 - Compensated Sick Leave	145,441	0	0	83,565	0	0
5170010 - Compensated Sick Leave Payoff	31,656	0	0	0	0	0
5170020 - Sick Bank Leave	5,993	0	0	0	0	0
5210000 - Fica Taxes	385,943	416,531	416,531	305,883	418,913	2,382
5220000 - Retirement Contributions	488,645	570,310	572,810	439,299	600,987	30,677
5230000 - Health Insurance	1,081,014	1,269,928	1,253,928	877,369	1,313,239	43,311
5231000 - Life Insurance	5,183	5,522	5,572	4,100	5,547	25
5232000 - Dental Insurance	28,124	31,549	31,699	23,257	30,629	-920
5233000 - Lt Disability Insurance	8,161	8,721	8,821	6,525	8,771	50
5233100 - St Disability Insurance	14,615	15,600	15,700	11,677	15,655	55
5240000 - Workers' Compensation	60,127	62,604	62,704	45,383	57,700	-4,904
5250000 - Unemployment Compensation	518	0	0	1,615	0	0
Personal Services:	\$7,313,118	\$7,730,283	\$7,365,283	\$5,880,213	\$7,831,861	\$101,578
Operating Expenses:						
5310000 - Professional Services	935,452	509,909	984,097	297,370	464,909	-45,000
5310006 - Legal Fees	8,964	29,000	29,000	14,090	29,000	0
5312000 - Tax Collector Fees	8,312	10,955	10,955	5,158	10,955	0
5340000 - Other Contractual Services	652,635	876,579	788,915	656,278	891,727	15,148
5340007 - Other Contractual Services-Penn Cr	7,937	29,070	29,070	11,912	15,000	-14,070
5400000 - Travel And Per Diem	3,961	40,245	40,245	1,921	34,805	-5,440
5410000 - Communications	41,959	43,536	43,536	36,890	46,021	2,485
5420000 - Freight & Postage Services	32,821	22,015	22,015	21,569	22,015	0
5430000 - Utility Services	128,293	127,679	127,679	108,675	137,327	9,648
5440000 - Rentals And Leases	23,624	23,296	23,296	14,554	23,305	9
5450000 - Insurance	93,519	107,583	107,583	107,583	119,765	12,182
5460000 - Repair & Maintenance Svcs	437,084	456,270	535,575	330,882	563,002	106,732
5462000 - Rep & Maint-automotive	72,163	64,900	64,900	78,291	65,860	960
5470000 - Printing And Binding	6,623	9,948	9,948	3,240	6,810	-3,138
5490000 - Oth Current Chgs & Obligations	15,246	32,060	32,060	7,602	22,010	-10,050
5490500 - Reimbursement Of Py Revenue	3,004	0	0	506	0	0
5490501 - OH-Workers' Compensation	25,715	24,552	24,552	24,552	22,562	-1,990
5490502 - OH-Property & Liability Insurance	16,658	16,908	16,908	16,908	19,545	2,637
5490503 - OH-Dental Insurance	6,705	8,391	8,391	8,391	7,907	-484
5490504 - OH-Health Insurance	24,912	25,478	25,478	25,478	24,959	-519
5490505 - OH-Life/AD&D, STD, LTD	5,292	4,991	4,991	4,991	5,352	361
5490509 - OH-Fleet Oversight	8,320	14,280	14,280	14,280	14,596	316
5490511 - OH-Fleet Fuel	46,800	20,672	20,672	20,672	31,684	11,012
5511000 - Office Supplies	12,637	21,173	21,173	13,325	39,994	18,821

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	6,248	2,000	2,000	4,900	26,000	24,000
5520000 - Operating Supplies	111,899	143,360	143,360	77,719	167,584	24,224
5520010 - Computer Software	6,259	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	665	0	0	4,339	0	0
5521000 - Gas & Oil	77,441	105,327	105,327	66,741	106,328	1,001
5522000 - Chemicals	28,863	29,500	29,500	17,311	29,558	58
5522500 - Food	292	2,000	2,000	16	2,000	0
5525000 - Tools	11,019	11,750	11,750	9,968	12,523	773
5526000 - Clothing	403	720	720	0	720	0
5540000 - Books,pubs,subs & Memberships	87,730	92,796	92,796	86,738	95,933	3,137
5541000 - Registration Fees	1,664	3,350	3,350	1,511	3,350	0
5550000 - Training	7,428	34,772	34,772	2,563	31,532	-3,240
Operating Expenses:	\$2,958,547	\$2,945,065	\$3,410,894	\$2,096,924	\$3,094,638	\$149,573
Capital Outlay:						
5628000 - Buildings Improvements	59,066	115,000	50,225	0	0	-115,000
5630000 - Improv Other Than Bldgs	0	42,420	0	0	0	-42,420
5636000 - Improv Parks & Recreation	0	0	47,890	47,889	20,000	20,000
5640000 - Machinery & Equipment	47,700	20,000	35,000	27,580	6,000	-14,000
5650000 - Construction In Progress	215,619	143,816	854,184	81,758	230,000	86,184
Capital Outlay:	\$322,385	\$321,236	\$987,299	\$157,227	\$256,000	-\$65,236
TOTAL EXPENDITURES:	\$10,594,050	\$10,996,584	\$11,763,476	\$8,134,364	\$11,182,499	\$185,915

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of the Constitutional Offices, to include the Supervisor of Elections, the Tax Collector, the Property Appraiser, the Sheriff and the Clerk of the Circuit Court.

- **Clerk of the Circuit Court:** This Office provides both court related services and services directly to the Board of County Commissioners serving as ex-officio clerk and accountant of the Board, and auditor, recorder, and custodian of all county funds. The budget for the court related functions are submitted directly to the State. Implementation of the transfer of the above mentioned Board functions to the Clerk occurred mid-year FY21. As such, the Clerk's FY22 request reflects an entire year of Personal Services and Operating for the services provided to the Board in the amount of \$2,721,888 which does not include \$69,250 in Value Adjustment Board (VAB) Operating expenses. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These costs include building maintenance as well as costs associated with Property & Liability Insurances (and corresponding overhead costs) which were updated for the Tentative Budget. In fact, the only **change between the Recommended and Tentative Budgets was due to adjustments to Property & Liability insurances and associated overhead allocations.** With these additional costs, the overall FY22 Budget is \$3,045,475, plus actual VAB expenses incurred.

- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$7,493,002), \$6,685,303 is allocated to the General Fund and is included in the Tentative Budget. In addition, included in the General Fund are costs that are not considered in their submitted budget, these costs are associated with Property & Liability Insurances, TRIM postage and building maintenance, as well as overhead costs that will be updated for the Tentative. **Changes between the Recommended and Tentative Budgets for the Property Appraiser reflect adjustments to Overhead allocations and Property & Liability insurances.** Overall funding provided from the General Fund is \$6,848,886.

- **Sheriff's Office:** The Sheriff's Office submitted a budget request of \$84,569,011 which represents an overall increase of 9.35% over the FY21 Adopted Budget. Personal Services represents an increase of 9.76% over the FY21 Adopted. It includes a request to fund 15 Deputies previously assigned to Charter Schools and for 24 new positions to support priority areas staggered throughout the Fiscal Year to reduce the budgetary impact. In addition, to the SO's specific budget requests, the County also provides for other costs in the General Fund, as well as other Funds, associated with Property & Liability Insurances, building maintenance and intergovernmental radio communication, as well as overhead costs updated for the Tentative. The only **changes between the Recommended and Tentative Budgets were to Overhead allocations and Property & Liability insurances.** Overall, the FY22 General Fund budget totals \$85,789,780.

- **Supervisor of Election's:** For FY22, the SOE submitted a budget request of \$4,070,581, which includes a contingency request of \$10,000 and reflects an increase of 9.4% over the FY21 Adopted Budget. Also included are funds associated with Property & Liability Insurances, building maintenance and Overhead costs that were the only areas with **changes between the Recommended and Tentative Budget.** The overall FY22 Budget totals \$4,111,059.

- **Tax Collector:** The Tax Collector (TC) participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The TC receives fees for providing a variety of services and historically has returned unused fees to the County. As an independent constitutional

officer elected by the voters of Osceola County, the TC submitted a budget request for FY22 to the Florida Department of Revenue of \$13,189,074 (of which \$9,755,178 is General Fund), and to the Board by the required August 1st deadline. As a result, the Tentative Budget reflects the FY22 request. Although it appears to be an overall increase of 11.83% over the FY21 Adopted Budget, this is due to assuming the additional TDT audit services mid-year with an offsetting revenue to support these services. Also included in the General Fund are expenses related to insurances, building maintenance, postage and intergovernmental radio. Overall, however, the TC's Personal Services increased due to assuming the additional positions/services and the inclusion of a 3% salary increase in coordination with the County. Operating expenses increased 3.45% or \$65,295. Capital Outlay increased to \$160,000 for office equipment. Operating includes funding for Rentals and Leases for office space at the BVL location. The office continues to have additional services added by the State which are managed with as little increase as possible. Most recently issuance of concealed weapons permits, Florida birth certificates and CFX Toll Violation Clearances were added as new services.

REVENUES

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.

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
Clerk Of The Circuit Court			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 233,047	\$ 323,587	\$ 90,540
Subtotal:	\$ 233,047	\$ 323,587	\$ 90,540
Transfers Out	\$ 2,721,888	\$ 2,721,888	\$ 0
EXPENDITURES TOTAL:	\$ 2,954,935	\$ 3,045,475	\$ 90,540

CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	35,669	201,394	201,394	201,394	278,125	76,731
5490502 - OH-Property & Liability Insuranc	6,367	31,653	31,653	31,653	45,462	13,809
Operating Expenses:	\$42,036	\$233,047	\$233,047	\$233,047	\$323,587	\$90,540
Transfers Out:						
5910701 - Transfer Out Clerk of Court	0	0	1,590,270	1,590,270	2,721,888	2,721,888
Transfers Out:	\$0	\$0	\$1,590,270	\$1,590,270	\$2,721,888	\$2,721,888
TOTAL EXPENDITURES:	\$42,036	\$233,047	\$1,823,317	\$1,823,317	\$3,045,475	\$2,812,428

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
Property Appraiser			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 155,472	\$ 163,583	\$ 8,111
Subtotal:	\$ 155,472	\$ 163,583	\$ 8,111
Transfers Out	\$ 6,685,303	\$ 6,685,303	\$ 0
EXPENDITURES TOTAL:	\$ 6,840,775	\$ 6,848,886	\$ 8,111

PROPERTY APPRAISER

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	234	0	0	0	0	0
5420000 - Freight & Postage Services	110,651	130,000	130,000	67,000	130,000	0
5450000 - Insurance	14,992	22,012	22,012	22,012	28,865	6,853
5490502 - OH-Property & Liability Insuranc	2,676	3,460	3,460	3,460	4,718	1,258
Operating Expenses:	\$128,553	\$155,472	\$155,472	\$92,472	\$163,583	\$8,111
Transfers Out:						
5910704 - Transfers out-Property Appr	6,487,111	6,496,648	6,496,648	6,495,435	6,685,303	188,655
Transfers Out:	\$6,487,111	\$6,496,648	\$6,496,648	\$6,495,435	\$6,685,303	\$188,655
TOTAL EXPENDITURES:	\$6,615,664	\$6,652,120	\$6,652,120	\$6,587,907	\$6,848,886	\$196,766

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
Sheriff			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 968,031	\$ 710,881	\$(257,150)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 968,031	\$ 710,881	\$(257,150)
Transfers Out	\$ 85,078,899	\$ 85,078,899	\$ 0
EXPENDITURES TOTAL:	\$ 86,046,930	\$ 85,789,780	\$(257,150)

SHERIFF

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	431,013	836,527	836,527	836,527	611,006	-225,521
5490502 - OH-Property & Liability Insuranc	76,937	131,504	131,504	131,504	99,875	-31,629
Operating Expenses:	\$507,950	\$968,031	\$968,031	\$968,031	\$710,881	-\$257,150
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	694,132	507,842	507,842	507,842	509,888	2,046
5910705 - Transfers out-Sheriff	44,069,797	77,335,826	64,143,871	63,983,871	84,569,011	7,233,185
Transfers Out:	\$44,763,929	\$77,843,668	\$64,651,713	\$64,491,713	\$85,078,899	\$7,235,231
TOTAL EXPENDITURES:	\$45,271,879	\$78,811,699	\$65,619,744	\$65,459,744	\$85,789,780	\$6,978,081

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
Supervisor Of Elections			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 13,849	\$ 30,478	\$ 16,629
Subtotal:	\$ 13,849	\$ 30,478	\$ 16,629
Transfers Out	\$ 4,070,581	\$ 4,070,581	\$ 0
Reserves - Assigned	\$ 10,000	\$ 10,000	\$ 0
EXPENDITURES TOTAL:	\$ 4,094,430	\$ 4,111,059	\$ 16,629

SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	9,685	11,968	11,968	11,968	26,196	14,228
5490502 - OH-Property & Liability Insuranc	1,729	1,881	1,881	1,881	4,282	2,401
Operating Expenses:	\$11,414	\$13,849	\$13,849	\$13,849	\$30,478	\$16,629
Transfers Out:						
5910702 - Transfers Out-Supr Elections	4,136,192	3,720,069	3,727,527	3,473,324	4,070,581	350,512
Transfers Out:	\$4,136,192	\$3,720,069	\$3,727,527	\$3,473,324	\$4,070,581	\$350,512
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$4,147,606	\$3,743,918	\$3,751,376	\$3,487,173	\$4,111,059	\$367,141

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
Tax Collector			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 9,280,730	\$ 9,873,335	\$ 592,605
Subtotal:	\$ 9,280,730	\$ 9,873,335	\$ 592,605
Transfers Out	\$ 17,884	\$ 17,884	\$ 0
EXPENDITURES TOTAL:	\$ 9,298,614	\$ 9,891,219	\$ 592,605

TAX COLLECTOR

Expenditure Categories:	FY20 Actuals:	FY21 Adopted :	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative - FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	7,379,964	9,179,004	9,179,004	7,977,763	9,755,178	576,174
5420000 - Freight & Postage Services	49,000	50,000	50,000	50,000	50,000	0
5450000 - Insurance	27,317	44,700	44,700	44,700	58,581	13,881
5490502 - OH-Property & Liability Insuranc	4,876	7,026	7,026	7,026	9,576	2,550
Operating Expenses:	\$7,461,157	\$9,280,730	\$9,280,730	\$8,079,489	\$9,873,335	\$592,605
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	16,402	16,817	16,817	16,817	17,884	1,067
Transfers Out:	\$16,402	\$16,817	\$16,817	\$16,817	\$17,884	\$1,067
TOTAL EXPENDITURES:	\$7,477,559	\$9,297,547	\$9,297,547	\$8,096,306	\$9,891,219	\$593,672

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and provides a safe, secure and human environment for the public, staff and those requiring detention or supervision in Osceola County. This department is comprised of the following cost centers: Probation (1571), Public Safety Projects (2100), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118) and Courthouse Security (2161).

Changes between the Recommended and Tentative Budgets are as follows:

- **Reflects the necessary changes to transition Inmate Medical service delivery from an outside contracted provider to County in-house services. In anticipation of those changes, Personal Services, Operating and Capital Outlay have been updated to reflect the transition with estimates to account for the need to ramp-up the County's service delivery and close-out of the contract. Impact includes an increase of 44.2 Full Time Equivalent positions.**
- **In addition, Personal Services changed as a result of employee plan selections during Open Enrollment**
- **Other changes in Operating were based on overhead allocations, as well as Property & Liability Insurance**

REVENUE

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

There were no changes between the Recommended and Tentative Budgets.

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
CORRECTIONS			
PROJECTED EXPENDITURES			
Personal Services	\$ 32,471,434	\$ 35,976,136	\$ 3,504,702
Operating Expenses	\$ 13,617,100	\$ 11,739,429	\$(1,877,671)
Capital Outlay	\$ 464,376	\$ 474,376	\$ 10,000
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 46,552,910	\$ 48,189,941	\$ 1,637,031
Transfers Out	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 46,552,910	\$ 48,189,941	\$ 1,637,031

DEPARTMENT SUMMARY – CORRECTIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	16,498,765	19,251,377	19,251,377	14,226,340	23,477,849	4,226,472
5120002 - Disaster Relief	96,208	0	0	107,422	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-345,839	-345,839	0	-359,515	-13,676
5140000 - Overtime	2,109,172	508,000	508,000	1,947,817	508,000	0
5150010 - Uniform Allowance	60,408	75,000	75,000	1,092	75,000	0
5150020 - FTO Training	9,662	19,000	19,000	26,308	30,000	11,000
5150035 - Educ Incentive Corrections	89,572	91,572	91,572	81,519	91,572	0
5160000 - Compensated Annual Leave	824,951	0	0	903,645	0	0
5160010 - Compensated Ann Leave Payoff	79,175	0	0	67,075	0	0
5160020 - Compensated Admin Leave	27,746	0	0	29,190	0	0
5170000 - Compensated Sick Leave	749,662	0	0	632,093	0	0
5170010 - Compensated Sick Leave Payoff	49,855	0	0	22,093	0	0
5180003 - PS Corrections Payroll Reimb.	-16,709,190	0	-3,277,023	-1,934,127	0	0
5210000 - Fica Taxes	1,509,908	1,511,671	1,511,671	1,322,162	1,571,670	59,999
5220000 - Retirement Contributions	4,050,991	3,813,780	3,813,780	3,568,839	4,154,688	340,908
5230000 - Health Insurance	4,156,761	5,052,991	5,052,991	3,627,222	5,341,342	288,351
5231000 - Life Insurance	17,584	20,012	20,012	14,768	20,744	732
5232000 - Dental Insurance	104,898	120,578	120,578	92,469	122,821	2,243
5233000 - Lt Disability Insurance	27,593	31,049	31,049	23,513	32,340	1,291
5233100 - St Disability Insurance	49,895	55,977	55,977	42,516	58,244	2,267
5240000 - Workers' Compensation	708,185	635,639	635,639	558,749	668,632	32,993
5250000 - Unemployment Compensation	8,024	0	0	12,553	0	0
Personal Services:	\$14,519,825	\$31,023,556	\$27,746,533	\$25,373,257	\$35,976,136	\$4,952,580
Operating Expenses:						
5310000 - Professional Services	4,731,253	5,977,706	6,277,706	4,544,460	3,200,936	-2,776,770
5310006 - Legal Fees	564	40,000	40,000	0	40,000	0
5310007 - Inmate Medical Reimb	0	0	0	-1,342,895	0	0
5314000 - Medical Svcs	82	3,000	3,000	1,130	3,000	0
5340000 - Other Contractual Services	2,547,467	4,367,411	4,367,411	2,440,041	3,818,314	-549,097
5340002 - Other Contr Svcs Pre Booking	485,713	1,200,000	1,200,000	237,431	1,200,000	0
5400000 - Travel And Per Diem	12,881	42,000	42,000	17,655	44,000	2,000
5410000 - Communications	41,164	38,604	38,604	37,751	74,604	36,000
5420000 - Freight & Postage Services	11,671	11,400	11,400	9,127	11,400	0
5430000 - Utility Services	3,892	3,749	3,749	6,442	8,662	4,913
5440000 - Rentals And Leases	27,065	33,497	33,497	25,031	36,297	2,800
5450000 - Insurance	1,073,425	320,086	320,086	320,086	338,421	18,335
5460000 - Repair & Maintenance Svcs	120,968	99,825	99,825	54,905	97,825	-2,000
5462000 - Rep & Maint-automotive	46,475	46,000	46,000	19,941	46,000	0
5470000 - Printing And Binding	34,523	32,800	32,800	38,996	34,800	2,000
5490000 - Oth Current Chgs & Obligations	0	0	0	0	1,052,875	1,052,875
5490500 - Reimbursement Of Py Revenue	15	0	0	0	0	0
5490501 - OH-Workers' Compensation	101,173	94,481	94,481	94,481	89,869	-4,612
5490502 - OH-Property & Liability Insurance	191,610	50,310	50,310	50,310	55,317	5,007
5490503 - OH-Dental Insurance	26,376	32,281	32,281	32,281	31,837	-444
5490504 - OH-Health Insurance	98,024	98,024	98,024	98,024	100,347	2,323
5490505 - OH-Life/AD&D, STD, LTD	20,679	19,040	19,040	19,040	20,956	1,916
5490509 - OH-Fleet Oversight	2,480	5,460	5,460	5,460	7,052	1,592

DEPARTMENT SUMMARY – CORRECTIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490511 - OH-Fleet Fuel	13,950	7,904	7,904	7,904	15,308	7,404
5511000 - Office Supplies	100,725	124,675	124,675	97,673	130,800	6,125
5512000 - Office Equipment	53,518	69,083	69,083	51,980	72,583	3,500
5520000 - Operating Supplies	256,360	178,263	178,263	511,794	193,263	15,000
5520010 - Computer Software	850	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	7,066	5,000	5,000	4,410	5,000	0
5520021 - Computer Hardware, Operating	490	0	0	0	0	0
5520200 - Ammunition	9,904	25,000	25,000	12,911	25,000	0
5521000 - Gas & Oil	36,176	51,176	51,176	28,394	51,176	0
5522000 - Chemicals	92,225	130,000	130,000	53,971	130,000	0
5522500 - Food	0	0	0	504	0	0
5524000 - Oper Supp-miscellaneous	296,731	367,000	367,000	179,044	367,000	0
5526000 - Clothing	64,690	147,800	147,800	59,139	147,800	0
5528000 - Medicine	0	0	0	0	375,000	375,000
5540000 - Books,pubs,subs & Memberships	13,240	13,800	13,800	13,661	26,300	12,500
5541000 - Registration Fees	20,940	46,600	46,600	19,032	53,100	6,500
5550000 - Training	0	34,700	34,700	0	34,700	0
5551001 - Reimbursements LSSI	-69,675	-313,320	-313,320	-39,006	-200,113	113,207
Operating Expenses:	\$10,474,691	\$13,403,355	\$13,703,355	\$7,711,106	\$11,739,429	-\$1,663,926
Capital Outlay:						
5640000 - Machinery & Equipment	145,908	116,089	116,089	0	35,000	-81,089
5640020 - Computer Hardware, Capital	4,375	0	0	0	0	0
5650000 - Construction In Progress	407,110	888,100	944,695	329,305	439,376	-448,724
Capital Outlay:	\$557,392	\$1,004,189	\$1,060,784	\$329,305	\$474,376	-\$529,813
TOTAL EXPENDITURES:	\$25,551,909	\$45,431,100	\$42,510,672	\$33,413,668	\$48,189,941	\$2,758,841

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This office is supported by General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
COUNTY ATTORNEY			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,075,235	\$ 1,075,527	\$ 292
Operating Expenses	\$ 796,144	\$ 796,791	\$ 647
Subtotal:	\$ 1,871,379	\$ 1,872,318	\$ 939
EXPENDITURES TOTAL:	\$ 1,871,379	\$ 1,872,318	\$ 939

DEPARTMENT SUMMARY – COUNTY ATTORNEY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	674,724	728,707	728,707	518,962	724,968	-3,739
5120030 - Holiday Pay	0	0	0	753	0	0
5120040 - Reduction In Force Pay	0	0	0	48,948	0	0
5122000 - Car Allowance	5,400	5,400	5,400	4,400	7,800	2,400
5123000 - Exec Insurance Supplemental	0	0	0	1,389	0	0
5130001 - Vacancy Factor	0	-12,752	-12,752	0	-12,687	65
5150300 - Class C Meals	16	0	0	0	0	0
5160000 - Compensated Annual Leave	19,416	0	0	12,569	0	0
5160010 - Compensated Ann Leave Payoff	2,675	0	0	61,564	0	0
5160020 - Compensated Admin Leave	14,067	0	0	9,903	0	0
5170000 - Compensated Sick Leave	16,910	0	0	6,555	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	9,507	0	0
5210000 - Fica Taxes	50,457	55,746	55,746	47,574	55,461	-285
5220000 - Retirement Contributions	147,488	163,555	163,555	133,775	172,052	8,497
5230000 - Health Insurance	117,424	127,431	127,431	92,711	120,942	-6,489
5231000 - Life Insurance	730	739	739	553	735	-4
5232000 - Dental Insurance	2,194	2,241	2,241	1,797	2,241	0
5233000 - Lt Disability Insurance	1,123	1,140	1,140	863	1,125	-15
5233100 - St Disability Insurance	1,797	1,831	1,831	1,384	1,859	28
5240000 - Workers' Compensation	1,108	1,041	1,041	886	1,031	-10
Personal Services:	\$1,055,531	\$1,075,079	\$1,075,079	\$954,092	\$1,075,527	\$448
Operating Expenses:						
5310000 - Professional Services	1,500	0	0	0	0	0
5310006 - Legal Fees	692,840	750,000	750,000	331,630	750,000	0
5330000 - Court Reporter Svcs	1,768	200	200	0	200	0
5400000 - Travel And Per Diem	1,596	10,000	10,000	0	9,000	-1,000
5410000 - Communications	1,063	1,200	1,200	791	1,000	-200
5420000 - Freight & Postage Services	767	1,000	1,000	206	800	-200
5450000 - Insurance	2,368	3,639	3,639	3,639	4,272	633
5460000 - Repair & Maintenance Svcs	568	1,000	1,000	222	600	-400
5470000 - Printing And Binding	78	200	200	136	200	0
5490000 - Oth Current Chgs & Obligations	29	200	200	2,324	700	500
5490501 - OH-Workers' Compensation	1,799	1,680	1,680	1,680	1,561	-119
5490502 - OH-Property & Liability Insurance	423	572	572	572	698	126
5490503 - OH-Dental Insurance	469	574	574	574	553	-21
5490504 - OH-Health Insurance	1,743	1,743	1,743	1,743	1,743	0
5490505 - OH-Life/AD&D, STD, LTD	364	336	336	336	364	28
5511000 - Office Supplies	1,228	3,500	3,500	2,078	4,500	1,000
5512000 - Office Equipment	0	100	100	0	100	0
5520000 - Operating Supplies	802	1,000	1,000	251	500	-500
5540000 - Books,pubs,subs & Memberships	16,163	16,000	16,000	14,600	17,000	1,000
5541000 - Registration Fees	1,434	3,000	3,000	1,975	3,000	0
Operating Expenses:	\$727,001	\$795,944	\$795,944	\$362,757	\$796,791	\$847
TOTAL EXPENDITURES:	\$1,782,532	\$1,871,023	\$1,871,023	\$1,316,848	\$1,872,318	\$1,295

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

The Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Mental Health Court (1524), Juvenile Alternative Sanctions (1525), Veteran’s Court (1526), Supervised Visitations (1528), Domestic Violence (1529), and Mediation (1542).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

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

- Court Innovations is funded by 25% of every \$65 collected for traffic violations.
- Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs.
- The Mediation Office is funded by Fund Balance.
- Jury Services is funded by revenues from the Clerk of Courts due to an inter-local agreement.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
COURT ADMINISTRATION			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,210,881	\$ 1,228,623	\$ 17,742
Operating Expenses	\$ 855,283	\$ 857,704	\$ 2,421
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,066,164	\$ 2,086,327	\$ 20,163
EXPENDITURES TOTAL:	\$ 2,066,164	\$ 2,086,327	\$ 20,163

DEPARTMENT SUMMARY – COURT ADMINISTRATION

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	665,722	811,933	811,933	594,837	836,479	24,546
5120002 - Disaster Relief	7,529	0	0	4,476	0	0
5130000 - Other Salaries & Wages	12,888	0	0	1,782	0	0
5130001 - Vacancy Factor	0	-14,210	-14,210	0	-14,639	-429
5140000 - Overtime	171	0	0	23	150	150
5160000 - Compensated Annual Leave	30,545	0	0	31,859	0	0
5160010 - Compensated Ann Leave Payoff	11,190	0	0	1,469	0	0
5160020 - Compensated Admin Leave	1,305	0	0	456	0	0
5170000 - Compensated Sick Leave	22,948	0	0	27,815	0	0
5210000 - Fica Taxes	54,662	62,115	62,115	47,815	63,997	1,882
5220000 - Retirement Contributions	66,955	76,733	76,733	67,028	85,497	8,764
5230000 - Health Insurance	218,290	249,902	249,902	187,775	245,398	-4,504
5231000 - Life Insurance	731	822	822	650	851	29
5232000 - Dental Insurance	4,956	5,466	5,466	4,702	5,794	328
5233000 - Lt Disability Insurance	1,142	1,300	1,300	1,038	1,338	38
5233100 - St Disability Insurance	2,067	2,346	2,346	1,879	2,420	74
5240000 - Workers' Compensation	1,349	1,378	1,378	1,126	1,338	-40
5250000 - Unemployment Compensation	286	0	0	1,701	0	0
Personal Services:	\$1,102,735	\$1,197,785	\$1,197,785	\$976,433	\$1,228,623	\$30,838
Operating Expenses:						
5340000 - Other Contractual Services	132,452	248,000	248,000	134,508	244,000	-4,000
5390000 - Training	80	0	0	0	0	0
5400000 - Travel And Per Diem	1,833	5,450	5,450	0	5,000	-450
5410000 - Communications	17,788	24,000	24,000	13,642	22,300	-1,700
5420000 - Freight & Postage Services	2,458	5,600	5,600	3,013	5,650	50
5440000 - Rentals And Leases	17,687	29,900	29,900	12,464	38,900	9,000
5450000 - Insurance	60,471	68,993	68,993	68,993	70,579	1,586
5460000 - Repair & Maintenance Svcs	26,092	29,300	29,300	24,021	28,750	-550
5470000 - Printing And Binding	491	850	850	595	850	0
5490000 - Oth Current Chgs & Obligations	0	30,518	44,781	0	59,431	28,913
5490501 - OH-Workers' Compensation	4,525	4,706	4,706	4,706	4,373	-333
5490502 - OH-Property & Liability Insurance	10,795	10,679	10,679	10,679	11,538	859
5490503 - OH-Dental Insurance	1,180	1,610	1,610	1,610	1,548	-62
5490504 - OH-Health Insurance	4,388	4,886	4,886	4,886	4,886	0
5490505 - OH-Life/AD&D, STD, LTD	1,300	1,296	1,296	1,296	1,404	108
5490509 - OH-Fleet Oversight	0	105	105	105	164	59
5490511 - OH-Fleet Fuel	0	152	152	152	356	204
5490900 - Other Current Charges-courts	0	357,020	434,297	0	303,405	-53,615
5511000 - Office Supplies	11,780	6,025	6,025	7,040	20,225	14,200
5512000 - Office Equipment	449	400	400	1,230	800	400
5520000 - Operating Supplies	7,767	33,525	33,525	4,060	16,825	-16,700
5520020 - Computer Hardware, Non-Capital	5,356	1,400	1,400	8,348	2,800	1,400
5522500 - Food	198	3,100	3,100	100	3,100	0
5540000 - Books,pubs,subs & Memberships	5,862	5,385	5,385	5,777	9,050	3,665
5541000 - Registration Fees	1,145	1,570	1,570	100	1,570	0
5550000 - Training	0	200	200	0	200	0
Operating Expenses:	\$314,099	\$874,670	\$966,210	\$307,325	\$857,704	-\$16,966

DEPARTMENT SUMMARY – COURT ADMINISTRATION

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
TOTAL EXPENDITURES:	\$1,416,834	\$2,072,455	\$2,163,995	\$1,283,759	\$2,086,327	\$13,872

DEPARTMENT SUMMARY – GENERAL FUND DEBT

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This cost center is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
DEBT SERVICES			
PROJECTED EXPENDITURES			
Debt Service	\$ 2,033,796	\$ 2,033,796	\$ 0
Subtotal:	\$ 2,033,796	\$ 2,033,796	\$ 0
Reserves - Debt	\$ 419,357	\$ 419,357	\$ 0
EXPENDITURES TOTAL:	\$ 2,453,153	\$ 2,453,153	\$ 0

DEPARTMENT SUMMARY - DEBT SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	148,276	1,850,172	1,850,172	887,149	1,900,956	50,784
5720000 - Interest	53,736	130,994	130,994	133,297	132,840	1,846
Debt Service:	\$202,012	\$1,981,166	\$1,981,166	\$1,020,445	\$2,033,796	\$52,630
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	419,357	419,357	0	419,357	0
Reserves - Debt:	\$0	\$419,357	\$419,357	\$0	\$419,357	\$0
TOTAL EXPENDITURES:	\$202,012	\$2,400,523	\$2,400,523	\$1,020,445	\$2,453,153	\$52,630

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.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This office is supported by General Fund revenues and grants.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
EMERGENCY MANAGEMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 419,802	\$ 423,714	\$ 3,912
Operating Expenses	\$ 248,653	\$ 254,866	\$ 6,213
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 668,455	\$ 678,580	\$ 10,125
EXPENDITURES TOTAL:	\$ 668,455	\$ 678,580	\$ 10,125

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	235,930	293,062	293,062	215,296	301,853	8,791
5120002 - Disaster Relief	22,077	0	0	349	0	0
5130001 - Vacancy Factor	0	-5,150	-5,150	0	-5,304	-154
5140000 - Overtime	0	1,200	1,200	0	1,200	0
5160000 - Compensated Annual Leave	8,040	0	0	11,404	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,014	0	0
5160020 - Compensated Admin Leave	5,618	0	0	5,427	0	0
5170000 - Compensated Sick Leave	11,848	0	0	7,224	0	0
5210000 - Fica Taxes	21,384	22,512	22,512	17,666	23,181	669
5220000 - Retirement Contributions	25,174	29,428	29,428	29,265	32,792	3,364
5230000 - Health Insurance	48,022	63,599	63,599	43,598	66,461	2,862
5231000 - Life Insurance	289	298	298	232	308	10
5232000 - Dental Insurance	1,281	1,376	1,376	1,009	1,376	0
5233000 - Lt Disability Insurance	456	470	470	371	485	15
5233100 - St Disability Insurance	825	853	853	673	877	24
5240000 - Workers' Compensation	507	502	502	410	485	-17
Personal Services:	\$381,452	\$408,150	\$408,150	\$333,937	\$423,714	\$15,564
Operating Expenses:						
5310000 - Professional Services	86,700	1,246	1,246	5,235	1,246	0
5340000 - Other Contractual Services	19,794	14,935	14,935	16,470	15,235	300
5400000 - Travel And Per Diem	1,424	2,450	2,450	618	1,950	-500
5410000 - Communications	3,187	4,560	4,560	3,787	4,560	0
5420000 - Freight & Postage Services	449	450	450	63	300	-150
5430000 - Utility Services	3,749	4,200	4,200	3,034	5,000	800
5440000 - Rentals And Leases	62,890	66,357	66,357	68,047	68,500	2,143
5450000 - Insurance	13,423	9,723	9,723	9,723	10,962	1,239
5460000 - Repair & Maintenance Svcs	61,010	61,387	61,387	38,579	62,298	911
5460010 - Repairs & Maint Software	0	0	0	15,360	0	0
5462000 - Rep & Maint-automotive	2,367	2,000	2,000	964	5,000	3,000
5470000 - Printing And Binding	1,368	7,400	7,400	5,750	4,000	-3,400
5480000 - Promotional Activities	1,640	3,000	3,000	762	3,500	500
5490000 - Oth Current Chgs & Obligations	15,420	0	0	192	19,000	19,000
5490501 - OH-Workers' Compensation	1,003	1,008	1,008	1,008	936	-72
5490502 - OH-Property & Liability Insurance	2,396	1,487	1,487	1,487	1,792	305
5490503 - OH-Dental Insurance	261	345	345	345	332	-13
5490504 - OH-Health Insurance	970	1,045	1,045	1,045	1,045	0
5490505 - OH-Life/AD&D, STD, LTD	308	248	248	248	220	-28
5490509 - OH-Fleet Oversight	640	1,890	1,890	1,890	2,952	1,062
5490511 - OH-Fleet Fuel	3,600	2,736	2,736	2,736	6,408	3,672
5511000 - Office Supplies	3,822	8,040	8,040	5,322	7,040	-1,000
5512000 - Office Equipment	0	1,500	1,500	0	500	-1,000
5520000 - Operating Supplies	49,207	6,500	6,500	12,361	6,500	0
5520010 - Computer Software	0	1,150	1,150	210	1,000	-150
5520020 - Computer Hardware, Non-Capital	0	2,800	2,800	173	0	-2,800
5521000 - Gas & Oil	1,010	3,300	3,300	2,761	3,300	0
5521005 - Gas & Oil-Direct	2,744	3,680	3,680	2,027	3,800	120
5522500 - Food	31,750	0	0	5,574	0	0
5540000 - Books,pubs,subs & Memberships	650	1,780	1,780	2,274	1,930	150

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	710	560	560	100	560	0
5550000 - Training	10,480	15,000	15,000	600	15,000	0
Operating Expenses:	\$382,969	\$230,777	\$230,777	\$208,743	\$254,866	\$24,089
Capital Outlay:						
5640000 - Machinery & Equipment	27,822	0	0	0	0	0
Capital Outlay:	\$27,822	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5830000 - Other Grants and Aids	95,400	0	0	-4,500	0	0
Grants and Aids:	\$95,400	\$0	\$0	-\$4,500	\$0	\$0
TOTAL EXPENDITURES:	\$887,642	\$638,927	\$638,927	\$538,180	\$678,580	\$39,653

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted as a result of mid-year staffing changes and employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
FINANCE			
PROJECTED EXPENDITURES			
Personal Services	\$ 965,035	\$ 993,373	\$ 28,338
Operating Expenses	\$ 53,771	\$ 51,724	\$(2,047)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,018,806	\$ 1,045,097	\$ 26,291
EXPENDITURES TOTAL:	\$ 1,018,806	\$ 1,045,097	\$ 26,291

DEPARTMENT SUMMARY – FINANCE

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,185,476	1,256,995	1,186,757	548,167	700,918	-556,077
5120002 - Disaster Relief	726	0	0	1,973	0	0
5130001 - Vacancy Factor	0	-22,021	-22,021	0	-12,292	9,729
5140000 - Overtime	858	1,500	1,500	6,160	1,500	0
5160000 - Compensated Annual Leave	45,800	0	0	30,737	0	0
5160010 - Compensated Ann Leave Payoff	10,242	0	0	34,972	0	0
5160020 - Compensated Admin Leave	17,392	0	0	9,142	0	0
5170000 - Compensated Sick Leave	23,729	0	0	26,384	0	0
5170010 - Compensated Sick Leave Payoff	6,079	0	0	32,016	0	0
5210000 - Fica Taxes	93,746	96,273	96,273	50,499	53,735	-42,538
5220000 - Retirement Contributions	147,075	145,301	145,301	79,749	92,328	-52,973
5230000 - Health Insurance	276,732	284,165	284,165	130,143	149,148	-135,017
5231000 - Life Insurance	1,252	1,274	1,274	603	713	-561
5232000 - Dental Insurance	6,111	6,319	6,319	3,009	3,094	-3,225
5233000 - Lt Disability Insurance	1,971	2,016	2,016	972	1,124	-892
5233100 - St Disability Insurance	3,475	3,601	3,601	1,719	1,981	-1,620
5240000 - Workers' Compensation	2,313	2,140	2,140	1,168	1,124	-1,016
5250000 - Unemployment Compensation	100	0	0	1,497	0	0
Personal Services:	\$1,823,077	\$1,777,563	\$1,707,325	\$958,911	\$993,373	-\$784,190
Operating Expenses:						
5310000 - Professional Services	37	0	0	0	0	0
5340000 - Other Contractual Services	65,192	67,376	137,614	133,598	10,000	-57,376
5400000 - Travel And Per Diem	93	400	400	0	400	0
5410000 - Communications	-10	0	0	0	0	0
5420000 - Freight & Postage Services	6,717	7,400	7,400	3,228	1,500	-5,900
5440000 - Rentals And Leases	3,359	3,600	3,600	1,861	3,960	360
5450000 - Insurance	5,290	8,756	8,756	8,756	6,868	-1,888
5460000 - Repair & Maintenance Svcs	340	340	340	340	0	-340
5462000 - Rep & Maint-automotive	1,296	300	300	639	300	0
5470000 - Printing And Binding	4,332	4,558	4,558	2,151	430	-4,128
5490000 - Oth Current Chgs & Obligations	0	1,200	1,200	0	1,200	0
5490501 - OH-Workers' Compensation	5,705	4,944	4,944	4,944	2,364	-2,580
5490502 - OH-Property & Liability Insurance	944	1,376	1,376	1,376	1,123	-253
5490503 - OH-Dental Insurance	1,489	1,689	1,689	1,689	838	-851
5490504 - OH-Health Insurance	5,528	5,129	5,129	5,129	2,639	-2,490
5490505 - OH-Life/AD&D, STD, LTD	1,207	1,037	1,037	1,037	551	-486
5490509 - OH-Fleet Oversight	80	105	105	105	164	59
5490511 - OH-Fleet Fuel	450	152	152	152	356	204
5511000 - Office Supplies	12,148	8,000	8,000	5,179	8,000	0
5520000 - Operating Supplies	5,683	7,700	7,700	0	7,250	-450
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	1,457	2,631	2,631	3,003	1,831	-800
5541000 - Registration Fees	190	2,700	2,700	0	1,750	-950
Operating Expenses:	\$121,527	\$129,593	\$199,831	\$173,186	\$51,724	-\$77,869
TOTAL EXPENDITURES:	\$1,944,604	\$1,907,156	\$1,907,156	\$1,132,098	\$1,045,097	-\$862,059

DEPARTMENT SUMMARY – FINANCIAL & ADMINISTRATIVE PROJECTS

TRENDS & ISSUES

The General Fund directly supports Financial & Administrative Projects (1200), as well as Information Technology Project (1700). There are no new projects for FY22. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The General Fund directly supports Financial & Administrative Projects (1200), as well as Information Technology Project (1700). Financial & Administrative Projects are supported by Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
FINANCIAL & ADMINISTRATIVE PROJECTS			
PROJECTED EXPENDITURES			
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 0

DEPARTMENT SUMMARY - FINANCIAL & ADMINISTRATIVE PROJECTS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	302,414	596,879	559,737	413,822	0	-596,879
Capital Outlay:	\$302,414	\$596,879	\$559,737	\$413,822	\$0	-\$596,879
TOTAL EXPENDITURES:	\$302,414	\$596,879	\$559,737	\$413,822	\$0	-\$596,879

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee and Vine Street CRAs, Countywide mailroom, as well as arbitrage, litigation and consulting expenses. Additionally, this budget accounts for the CARES Replacement funding which will be carried forward later in the budget process to ensure as accurate of estimates as possible.

Changes between the Recommended and the Tentative Budgets are as follows:

- **Operating Expenses increased due to the addition of the American Recue Plan Act (ARPA) Replacement funds approved by the Board on August 9, 2021, which was partially offset by a reduction to the Juvenile Justice Share based on updated amounts from the Florida Department of Juvenile Justice, as well as overhead allocations associated with grant funds, as these costs are not allowable expenses and will not be reimbursed by the Grantor**

REVENUES

This cost center is supported by General Fund.

Changes between the Recommended and the Tentative Budgets are due to the above mentioned adjustments for the American Rescue Plan Act (ARPA)

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
GENERAL GOVERNMENT			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 5,693,088	\$ 66,054,177	\$ 60,361,089
Grants and Aids	\$ 35,000	\$ 12,535,000	\$ 12,500,000
Subtotal:	\$ 5,728,088	\$ 78,589,177	\$ 72,861,089
EXPENDITURES TOTAL:	\$ 5,728,088	\$ 78,589,177	\$ 72,861,089

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120002 - Disaster Relief	0	0	0	533,000	0	0
5210000 - Fica Taxes	0	0	0	40,775	0	0
5240000 - Workers' Compensation	0	0	0	19,949	0	0
Personal Services:	\$0	\$0	\$0	\$593,724	\$0	\$0
Operating Expenses:						
5310000 - Professional Services	243,991	1,073,680	1,073,680	98,592	1,100,680	27,000
5310006 - Legal Fees	34,050	0	0	0	0	0
5320000 - Accounting & Auditing Svcs	261,046	262,131	262,131	224,179	262,131	0
5340000 - Other Contractual Services	1,318,580	170,000	3,155,557	3,518,467	350,000	180,000
5420000 - Freight & Postage Services	421	0	2,222	4,322	0	0
5440000 - Rentals And Leases	78,685	34,690	34,690	168,786	5,400	-29,290
5462000 - Rep & Maint-automotive	36,868	0	0	0	0	0
5470000 - Printing And Binding	0	0	0	13,270	0	0
5490000 - Oth Current Chgs & Obligations	11,457,269	3,625,402	65,364,565	3,351,390	64,270,619	60,645,217
5490001 - Other- Adm Costs CST	39,007	41,451	41,451	27,717	41,451	0
5490021 - Regal Bay MSTU	0	0	0	0	122	122
5490090 - Property Taxes	0	8,191	8,191	0	8,250	59
5490501 - OH-Workers' Compensation	6,033	6,033	6,033	6,033	6,033	0
5490502 - OH-Property & Liability Insurance	533	1,055	1,055	1,055	0	-1,055
5490503 - OH-Dental Insurance	1,575	1,575	1,575	1,575	1,575	0
5490504 - OH-Health Insurance	5,833	5,833	5,833	5,833	5,833	0
5490505 - OH-Life/AD&D, STD, LTD	1,091	1,091	1,091	1,091	1,091	0
5490509 - OH-Fleet Oversight	2,480	630	630	630	492	-138
5490511 - OH-Fleet Fuel	13,950	153	153	153	0	-153
5511000 - Office Supplies	459	500	500	5,060	500	0
5520000 - Operating Supplies	22,532	0	24,887	38,019	0	0
5520010 - Computer Software	0	0	6,334	0	0	0
5520020 - Computer Hardware, Non-Capital	0	0	70,638	48,723	0	0
Operating Expenses:	\$13,524,403	\$5,232,415	\$70,061,216	\$7,514,894	\$66,054,177	\$60,821,762
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	29,677	7,576	0	0
Capital Outlay:	\$0	\$0	\$29,677	\$7,576	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	16,375	16,375	0	0
5820000 - Aids To Private Organization	3,746,476	0	53,399,417	24,026,545	12,500,000	12,500,000
5820001 - Aids To Private Organization-FQHC	150,000	0	431,099	385,000	0	0
5820002 - Aids to Private Organization-Park Pl	75,000	0	75,000	0	0	0
5820004 - AIDS TO NON-PROFITS ORG	42,500	0	485,029	705,029	0	0
5820005 - AIDS TO FOOD BANKS	87,708	0	2,082,992	1,261,467	0	0
5820006 - Hope Center/Homeless Services Ne	0	0	312,750	656,887	0	0
5830000 - Other Grants and Aids	27,631	0	6,502,734	5,587,072	0	0
5830002 - Health Department Mobile Units	0	0	199,977	199,976	0	0
5830003 - Rent Assistance	0	0	44,568	2,898,179	0	0
5830004 - Mortgage Assistance	0	0	4,911,305	4,249,271	0	0
5830005 - Utilities Assistance	0	0	2,302	305,537	0	0
5830006 - Community Events	0	0	0	0	35,000	35,000

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Grants and Aids:	\$4,129,315	\$0	\$68,463,548	\$40,291,338	\$12,535,000	\$12,535,000
TOTAL EXPENDITURES:	\$17,653,719	\$5,232,415	\$138,554,441	\$48,407,533	\$78,589,177	\$73,356,762

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS & INTERNAL COMPLIANCE

TRENDS & ISSUES

The Government Affairs office is responsible for developing federal, state, and local advocacy platforms and a comprehensive legislative affairs strategy. This office coordinates intergovernmental resources and support for county projects, including grants development and administration. Also included in this cost center is the Office of Audit and Operational Improvement (AOI) is responsible for conducting performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance efficiency and effectiveness of programs and processes.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses were adjusted due to the addition of grant writing services and adjustments based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budget.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
GOVERNMENT AFFAIRS & INTERNAL COMPLIANCE			
PROJECTED EXPENDITURES			
Personal Services	\$ 508,509	\$ 508,509	\$ 0
Operating Expenses	\$ 511,479	\$ 572,519	\$ 61,040
Subtotal:	\$ 1,019,988	\$ 1,081,028	\$ 61,040
EXPENDITURES TOTAL:	\$ 1,019,988	\$ 1,081,028	\$ 61,040

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS & INTERNAL COMPLIANCE

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	198,785	196,331	284,190	207,712	383,211	186,880
5122000 - Car Allowance	4,200	3,600	3,600	3,000	3,600	0
5130001 - Vacancy Factor	0	-3,436	-3,436	0	-6,706	-3,270
5160000 - Compensated Annual Leave	559	0	0	15,914	0	0
5160020 - Compensated Admin Leave	2,103	0	0	4,134	0	0
5170000 - Compensated Sick Leave	2,646	0	0	4,025	0	0
5210000 - Fica Taxes	15,511	15,018	20,583	17,540	29,315	14,297
5220000 - Retirement Contributions	18,137	19,633	28,419	23,648	41,463	21,830
5230000 - Health Insurance	29,752	29,138	43,707	33,062	53,610	24,472
5231000 - Life Insurance	207	199	272	230	389	190
5232000 - Dental Insurance	658	656	984	798	1,312	656
5233000 - Lt Disability Insurance	326	314	430	370	614	300
5233100 - St Disability Insurance	579	556	766	660	1,087	531
5240000 - Workers' Compensation	366	334	458	394	614	280
Personal Services:	\$273,829	\$262,343	\$379,973	\$311,487	\$508,509	\$246,166
Operating Expenses:						
5310000 - Professional Services	160,180	179,200	179,200	60,000	239,200	60,000
5310006 - Legal Fees	197,535	220,000	220,000	157,428	220,000	0
5340000 - Other Contractual Services	80,000	80,000	80,000	80,000	80,000	0
5400000 - Travel And Per Diem	3,070	10,000	11,200	0	10,100	100
5410000 - Communications	1,094	1,000	1,000	819	1,000	0
5420000 - Freight & Postage Services	0	100	131	0	100	0
5440000 - Rentals And Leases	0	0	331	0	1,000	1,000
5450000 - Insurance	0	521	521	521	1,467	946
5470000 - Printing And Binding	0	0	50	52	50	50
5490501 - OH-Workers' Compensation	514	480	480	480	892	412
5490502 - OH-Property & Liability Insurance	0	82	82	82	240	158
5490503 - OH-Dental Insurance	134	164	164	164	316	152
5490504 - OH-Health Insurance	498	498	498	498	996	498
5490505 - OH-Life/AD&D, STD, LTD	104	96	96	96	208	112
5511000 - Office Supplies	316	500	1,504	181	750	250
5512000 - Office Equipment	3,201	0	0	0	200	200
5520000 - Operating Supplies	0	0	1,374	0	100	100
5521000 - Gas & Oil	0	0	250	0	0	0
5540000 - Books,pubs,subs & Memberships	4,225	5,500	7,190	8,034	6,400	900
5541000 - Registration Fees	819	1,500	4,500	2,990	5,500	4,000
5550000 - Training	0	1,000	5,201	330	4,000	3,000
Operating Expenses:	\$451,689	\$500,641	\$513,772	\$311,676	\$572,519	\$71,878
TOTAL EXPENDITURES:	\$725,518	\$762,984	\$893,745	\$623,162	\$1,081,028	\$318,044

DEPARTMENT SUMMARY- HUMAN RESOURCES

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted due to anticipated increases as a result of assuming Inmate Medical services in-house for Employee Verification and Drug Testing, overhead allocations, as well as Property & Liability Insurance**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
HUMAN RESOURCES			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,018,476	\$ 1,018,973	\$ 497
Operating Expenses	\$ 406,933	\$ 504,046	\$ 97,113
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,425,409	\$ 1,523,019	\$ 97,610
EXPENDITURES TOTAL:	\$ 1,425,409	\$ 1,523,019	\$ 97,610

DEPARTMENT SUMMARY - HUMAN RESOURCES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	518,992	767,965	702,965	462,427	740,583	-27,382
5120002 - Disaster Relief	0	0	0	11	0	0
5130001 - Vacancy Factor	0	-13,457	-13,457	0	-12,979	478
5140000 - Overtime	135	1,000	1,000	108	1,000	0
5150035 - Educ Incentive Corrections	19	0	0	0	0	0
5160000 - Compensated Annual Leave	18,089	0	0	21,588	0	0
5160010 - Compensated Ann Leave Payoff	5,577	0	0	0	0	0
5160020 - Compensated Admin Leave	7,248	0	0	6,876	0	0
5170000 - Compensated Sick Leave	11,792	0	0	9,009	0	0
5210000 - Fica Taxes	40,916	58,832	58,832	36,555	56,729	-2,103
5220000 - Retirement Contributions	57,105	71,770	71,770	57,119	74,299	2,529
5230000 - Health Insurance	119,383	172,940	172,940	117,579	150,602	-22,338
5231000 - Life Insurance	559	780	780	500	753	-27
5232000 - Dental Insurance	2,685	3,864	3,864	2,853	3,496	-368
5233000 - Lt Disability Insurance	881	1,230	1,230	794	1,186	-44
5233100 - St Disability Insurance	1,594	2,212	2,212	1,437	2,118	-94
5240000 - Workers' Compensation	1,006	1,310	1,310	848	1,186	-124
5250000 - Unemployment Compensation	1,650	0	0	825	0	0
Personal Services:	\$787,631	\$1,068,446	\$1,003,446	\$718,527	\$1,018,973	-\$49,473
Operating Expenses:						
5310000 - Professional Services	138,012	182,612	215,112	157,756	236,838	54,226
5314000 - Medical Svcs	24,120	65,559	98,059	68,145	119,859	54,300
5400000 - Travel And Per Diem	0	1,000	1,000	0	1,000	0
5410000 - Communications	1,614	2,000	2,000	1,450	2,000	0
5420000 - Freight & Postage Services	1,051	1,400	1,400	1,987	1,400	0
5440000 - Rentals And Leases	5,050	5,051	5,051	4,208	5,051	0
5450000 - Insurance	29,372	5,972	5,972	5,972	8,092	2,120
5462000 - Rep & Maint-automotive	3	500	500	27	500	0
5470000 - Printing And Binding	130	4,178	4,178	26	4,178	0
5490000 - Oth Current Chgs & Obligations	20,171	47,250	47,250	29,720	47,250	0
5490501 - OH-Workers' Compensation	3,017	3,288	3,288	3,288	2,841	-447
5490502 - OH-Property & Liability Insurance	5,243	939	939	939	1,323	384
5490503 - OH-Dental Insurance	789	1,125	1,125	1,125	1,005	-120
5490504 - OH-Health Insurance	2,925	3,413	3,413	3,413	3,175	-238
5490505 - OH-Life/AD&D, STD, LTD	662	706	706	706	714	8
5490509 - OH-Fleet Oversight	0	105	105	105	164	59
5490511 - OH-Fleet Fuel	0	152	152	152	356	204
5511000 - Office Supplies	762	1,000	1,000	1,600	4,000	3,000
5520000 - Operating Supplies	7,364	9,500	9,500	2,190	6,500	-3,000
5522500 - Food	234	1,400	1,400	0	1,400	0
5540000 - Books,pubs,subs & Memberships	1,298	4,400	4,400	2,238	4,400	0
5550000 - Training	1,537	2,000	2,000	1,333	2,000	0
5551000 - Tuition Reimbursement	0	0	0	0	50,000	50,000
Operating Expenses:	\$243,353	\$343,550	\$408,550	\$286,379	\$504,046	\$160,496
TOTAL EXPENDITURES:	\$1,030,985	\$1,411,996	\$1,411,996	\$1,004,906	\$1,523,019	\$111,023

DEPARTMENT SUMMARY – HUMAN SERVICES

TRENDS & ISSUES

The Human Services office includes the following cost centers: 6101 – Homeless Assistance, 6141 – Veteran’s Services, 6173 – Social Services/Human Services, 6175 – Affordable Housing Mobility Fees Program, 6185 – Legal Aid, 9531 – Outside Agencies, 9641 – Health Unit and 9642 – Federally Qualified Health Care. All of the cost centers have very specific services that are provided, many are required/mandated.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due the addition of the Affordable Housing Specialist position, Overtime due to increased demand for services, as well as employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Grants and Aids increased to allocate additional funding for the Community Service Grant Awards in accordance with Board direction**

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.

There were no changes between the Recommended and Tentative Budgets.

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
HUMAN SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,191,862	\$ 1,328,345	\$ 136,483
Operating Expenses	\$ 10,220,739	\$ 10,233,080	\$ 12,341
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 2,325,839	\$ 3,036,174	\$ 710,335
Subtotal:	\$ 13,738,440	\$ 14,597,599	\$ 859,159
EXPENDITURES TOTAL:	\$ 13,738,440	\$ 14,597,599	\$ 859,159

DEPARTMENT SUMMARY - HUMAN SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	673,417	775,602	775,602	645,781	928,021	152,419
5120002 - Disaster Relief	1,414	0	0	1,340	0	0
5130001 - Vacancy Factor	0	-13,583	-13,583	0	-16,318	-2,735
5140000 - Overtime	8,758	500	500	10,510	4,500	4,000
5150300 - Class C Meals	19	0	0	0	0	0
5160000 - Compensated Annual Leave	31,040	0	0	38,533	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	10,740	0	0
5160020 - Compensated Admin Leave	7,554	0	0	7,842	0	0
5170000 - Compensated Sick Leave	21,438	0	0	17,297	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,261	0	0
5210000 - Fica Taxes	55,168	59,375	59,375	54,797	71,339	11,964
5220000 - Retirement Contributions	90,898	102,703	102,703	99,782	132,575	29,872
5230000 - Health Insurance	131,072	152,279	152,279	127,626	194,502	42,223
5231000 - Life Insurance	740	786	786	701	943	157
5232000 - Dental Insurance	3,543	4,062	4,062	3,589	4,608	546
5233000 - Lt Disability Insurance	1,160	1,242	1,242	1,115	1,491	249
5233100 - St Disability Insurance	2,098	2,243	2,243	2,017	2,686	443
5240000 - Workers' Compensation	3,844	3,840	3,840	3,438	3,998	158
Personal Services:	\$1,032,163	\$1,089,049	\$1,089,049	\$1,030,368	\$1,328,345	\$239,296
Operating Expenses:						
5310000 - Professional Services	114,897	65,000	65,000	33,795	66,360	1,360
5314000 - Medical Svcs	7,489,232	7,619,786	7,619,786	6,965,042	7,735,131	115,345
5314002 - Medical Svcs HCRA	59,355	74,000	74,000	47,412	74,000	0
5340000 - Other Contractual Services	1,567,642	1,611,132	1,611,132	1,257,356	1,607,004	-4,128
5400000 - Travel And Per Diem	388	6,500	6,500	1,695	6,500	0
5410000 - Communications	170,201	168,619	168,619	82,313	168,619	0
5420000 - Freight & Postage Services	3,493	3,000	3,000	2,034	3,000	0
5440000 - Rentals And Leases	21,614	55,197	55,197	15,861	55,197	0
5450000 - Insurance	21,014	33,268	33,268	33,268	39,341	6,073
5460000 - Repair & Maintenance Svcs	750	1,500	1,500	0	1,500	0
5462000 - Rep & Maint-automotive	2,162	500	500	225	500	0
5470000 - Printing And Binding	1,272	500	500	2,475	500	0
5480000 - Promotional Activities	256	2,500	2,500	2,514	2,500	0
5488000 - Promotional-ads/media Buys	727	7,500	7,500	360	7,500	0
5490000 - Oth Current Chgs & Obligations	194,848	421,158	421,158	63,863	421,158	0
5490501 - OH-Workers' Compensation	3,740	3,492	3,492	3,492	3,690	198
5490502 - OH-Property & Liability Insurance	3,750	4,436	4,436	4,436	6,431	1,995
5490503 - OH-Dental Insurance	976	1,193	1,193	1,193	1,307	114
5490504 - OH-Health Insurance	3,623	3,624	3,624	3,624	4,122	498
5490505 - OH-Life/AD&D, STD, LTD	808	747	747	747	860	113
5490509 - OH-Fleet Oversight	320	735	735	735	1,804	1,069
5490511 - OH-Fleet Fuel	1,800	1,064	1,064	1,064	3,916	2,852
5511000 - Office Supplies	7,291	7,700	7,700	5,411	7,700	0
5512000 - Office Equipment	300	300	300	33	300	0
5520000 - Operating Supplies	2,575	3,600	3,600	191	3,600	0
5521000 - Gas & Oil	611	2,500	2,500	69	2,500	0
5528000 - Medicine	10	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	0	400	400	40	400	0

DEPARTMENT SUMMARY - HUMAN SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	354	4,140	4,140	355	4,140	0
5550000 - Training	364	3,500	3,500	0	3,500	0
Operating Expenses:	\$9,674,372	\$10,107,591	\$10,107,591	\$8,529,602	\$10,233,080	\$125,489
Grants and Aids:						
5820000 - Aids To Private Organization	2,077,213	2,325,839	2,388,339	1,733,222	3,036,174	710,335
5830000 - Other Grants and Aids	45,000	0	0	0	0	0
Grants and Aids:	\$2,122,213	\$2,325,839	\$2,388,339	\$1,733,222	\$3,036,174	\$710,335
TOTAL EXPENDITURES:	\$12,828,748	\$13,522,479	\$13,584,979	\$11,293,193	\$14,597,599	\$1,075,120

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) Department is composed of teams who work on application development, network engineering, system administration, project management, field services, information security and helpdesk support/training. In addition, this office ensures the integrity and security of the information stored and processed on the County's computer network. The Department includes: IT Administration (1244), IT Project Management (1245), IT Application Support (1246), and IT Infrastructure Support (1247).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to employee plan selections during Open Enrollment, which were partially offset by increases to Overtime based on increased demand for services**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
INFORMATION TECHNOLOGY			
PROJECTED EXPENDITURES			
Personal Services	\$ 4,938,704	\$ 4,876,366	\$(62,338)
Operating Expenses	\$ 7,076,881	\$ 7,102,231	\$ 25,350
Capital Outlay	\$ 985,690	\$ 985,690	\$ 0
Subtotal:	\$ 13,001,275	\$ 12,964,287	\$(36,988)
EXPENDITURES TOTAL:	\$ 13,001,275	\$ 12,964,287	\$(36,988)

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,836,287	3,415,263	3,415,263	2,545,040	3,495,625	80,362
5120002 - Disaster Relief	2,265	0	0	5,353	0	0
5130001 - Vacancy Factor	0	-59,979	-59,979	0	-61,758	-1,779
5140000 - Overtime	25,977	12,000	12,000	28,773	33,500	21,500
5160000 - Compensated Annual Leave	103,004	0	0	97,303	0	0
5160010 - Compensated Ann Leave Payoff	10,819	0	0	54,895	0	0
5160020 - Compensated Admin Leave	45,906	0	0	43,452	0	0
5170000 - Compensated Sick Leave	66,919	0	0	54,556	0	0
5170010 - Compensated Sick Leave Payoff	7,257	0	0	19,125	0	0
5210000 - Fica Taxes	227,021	262,185	262,185	208,342	269,978	7,793
5220000 - Retirement Contributions	311,417	369,735	369,735	318,221	418,954	49,219
5230000 - Health Insurance	535,809	662,654	662,654	492,794	682,036	19,382
5231000 - Life Insurance	3,008	3,481	3,481	2,670	3,584	103
5232000 - Dental Insurance	11,016	13,088	13,088	10,133	12,867	-221
5233000 - Lt Disability Insurance	4,742	5,486	5,486	4,258	5,647	161
5233100 - St Disability Insurance	8,481	9,825	9,825	7,619	10,104	279
5240000 - Workers' Compensation	5,779	6,015	6,015	4,890	5,829	-186
5250000 - Unemployment Compensation	193	0	0	193	0	0
Personal Services:	\$4,205,902	\$4,699,753	\$4,699,753	\$3,897,618	\$4,876,366	\$176,613
Operating Expenses:						
5310000 - Professional Services	763,197	986,995	986,995	703,141	1,316,995	330,000
5340000 - Other Contractual Services	280,791	184,000	184,000	141,455	184,000	0
5400000 - Travel And Per Diem	0	7,850	7,850	0	7,850	0
5410000 - Communications	574,970	594,547	594,547	580,215	851,347	256,800
5420000 - Freight & Postage Services	43	200	200	19	200	0
5440000 - Rentals And Leases	3,003	0	0	2,503	3,000	3,000
5450000 - Insurance	9,264	16,343	16,343	16,343	20,330	3,987
5460000 - Repair & Maintenance Svcs	2,492,686	3,222,255	3,222,255	1,947,614	3,368,882	146,627
5462000 - Rep & Maint-automotive	879	2,000	2,000	1,077	1,500	-500
5470000 - Printing And Binding	0	150	150	0	150	0
5490000 - Oth Current Chgs & Obligations	7	0	0	10	0	0
5490501 - OH-Workers' Compensation	10,576	10,128	10,128	10,128	9,678	-450
5490502 - OH-Property & Liability Insurance	1,654	2,568	2,568	2,568	3,323	755
5490503 - OH-Dental Insurance	2,757	3,459	3,459	3,459	3,429	-30
5490504 - OH-Health Insurance	10,246	10,508	10,508	10,508	10,807	299
5490505 - OH-Life/AD&D, STD, LTD	2,399	2,074	2,074	2,074	2,256	182
5490509 - OH-Fleet Oversight	320	105	105	105	492	387
5490511 - OH-Fleet Fuel	1,800	152	152	152	1,068	916
5511000 - Office Supplies	929	1,600	1,600	919	2,200	600
5512000 - Office Equipment	20,927	20,600	20,600	40,022	22,600	2,000
5520000 - Operating Supplies	62,938	58,500	58,500	70,280	64,200	5,700
5520010 - Computer Software	316,394	424,148	409,663	181,068	527,174	103,026
5520011 - Computer Software, SAAS	0	10,000	10,000	0	150,000	140,000
5520020 - Computer Hardware, Non-Capital	200,455	556,113	556,113	439,720	307,786	-248,327
5520021 - Computer Hardware, Operating	37,963	77,000	77,000	44,415	82,000	5,000
5521000 - Gas & Oil	1,179	2,500	2,500	1,036	1,500	-1,000
5540000 - Books,pubs,subs & Memberships	1,108	3,549	3,549	839	18,549	15,000
5541000 - Registration Fees	300	5,250	5,250	0	5,250	0

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	56,993	128,000	136,500	30,248	135,665	7,665
Operating Expenses:	\$4,853,779	\$6,330,594	\$6,324,609	\$4,229,917	\$7,102,231	\$771,637
Capital Outlay:						
5628000 - Buildings Improvements	21,954	10,000	14,003	14,003	10,000	0
5630000 - Improv Other Than Bldgs	30,713	0	20,776	20,776	0	0
5640000 - Machinery & Equipment	18,913	29,500	29,500	0	29,500	0
5640020 - Computer Hardware, Capital	624,358	628,029	624,026	481,604	596,190	-31,839
5680010 - Computer Software, Capital	12,360	450,000	455,985	14,484	350,000	-100,000
Capital Outlay:	\$708,297	\$1,117,529	\$1,144,290	\$530,867	\$985,690	-\$131,839
TOTAL EXPENDITURES:	\$9,767,978	\$12,147,876	\$12,168,652	\$8,658,402	\$12,964,287	\$816,411

DEPARTMENT SUMMARY – OC BUILDING

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses were adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
OC BUILDING			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 844,561	\$ 850,426	\$ 5,865
Subtotal:	\$ 844,561	\$ 850,426	\$ 5,865
Transfers Out	\$ 641,334	\$ 641,334	\$ 0
EXPENDITURES TOTAL:	\$ 1,485,895	\$ 1,491,760	\$ 5,865

DEPARTMENT SUMMARY – OC BUILDING

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	31,725	10,000	10,000	989	50,000	40,000
5340000 - Other Contractual Services	57,969	146,410	146,410	77,042	148,305	1,895
5430000 - Utility Services	149,266	226,200	226,200	100,422	164,700	-61,500
5450000 - Insurance	0	40,056	40,056	40,056	39,469	-587
5460000 - Repair & Maintenance Svcs	32,258	496,490	496,490	90,531	420,500	-75,990
5490000 - Oth Current Chgs & Obligations	0	0	8,914	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	31,888	0	0	0
5490502 - OH-Property & Liability Insurance	0	0	0	0	6,452	6,452
5520000 - Operating Supplies	11,654	1,000	1,000	392	21,000	20,000
5524500 - Cleaning Supplies	0	0	0	4	0	0
Operating Expenses:	\$282,872	\$920,156	\$960,958	\$309,435	\$850,426	-\$69,730
Transfers Out:						
5910246 - Tran Out Fund 246	641,334	641,334	641,334	641,334	641,334	0
Transfers Out:	\$641,334	\$641,334	\$641,334	\$641,334	\$641,334	\$0
TOTAL EXPENDITURES:	\$924,206	\$1,561,490	\$1,602,292	\$950,769	\$1,491,760	-\$69,730

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased as a result of mid-year staffing changes and employee plan selections during Open Enrollment, as well as overtime due to increased demand for services**
- **Operating Expenses were adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This office is funded by the General Fund, as well as revenues received from Independent Special Districts, to compensate the General Fund, for administrative support provided.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
OFFICE OF MANAGEMENT & BUDGET			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,172,654	\$ 1,197,259	\$ 24,605
Operating Expenses	\$ 37,401	\$ 32,699	\$(4,702)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,210,055	\$ 1,229,958	\$ 19,903
EXPENDITURES TOTAL:	\$ 1,210,055	\$ 1,229,958	\$ 19,903

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	506,398	726,160	726,160	494,279	823,807	97,647
5130001 - Vacancy Factor	0	-12,707	-12,707	0	-14,418	-1,711
5140000 - Overtime	0	0	0	8	50	50
5160000 - Compensated Annual Leave	15,687	0	0	15,741	0	0
5160010 - Compensated Ann Leave Payoff	1,901	0	0	8,629	0	0
5160020 - Compensated Admin Leave	7,640	0	0	9,929	0	0
5170000 - Compensated Sick Leave	10,753	0	0	14,153	0	0
5210000 - Fica Taxes	39,347	55,551	55,551	39,568	63,027	7,476
5220000 - Retirement Contributions	65,267	105,924	105,924	79,018	125,617	19,693
5230000 - Health Insurance	99,983	153,631	153,631	88,745	190,117	36,486
5231000 - Life Insurance	530	738	738	528	836	98
5232000 - Dental Insurance	1,746	3,094	3,094	1,905	3,257	163
5233000 - Lt Disability Insurance	830	1,163	1,163	847	1,317	154
5233100 - St Disability Insurance	1,471	2,058	2,058	1,494	2,332	274
5240000 - Workers' Compensation	1,031	1,357	1,357	926	1,317	-40
5250000 - Unemployment Compensation	1,769	0	0	632	0	0
Personal Services:	\$754,352	\$1,036,969	\$1,036,969	\$756,401	\$1,197,259	\$160,290
Operating Expenses:						
5420000 - Freight & Postage Services	7	121	121	162	121	0
5440000 - Rentals And Leases	1,378	1,120	1,120	1,026	1,350	230
5450000 - Insurance	2,379	9,741	9,741	9,741	5,794	-3,947
5460000 - Repair & Maintenance Svcs	1,522	700	700	0	0	-700
5470000 - Printing And Binding	0	0	84	541	84	84
5490000 - Oth Current Chgs & Obligations	5,218	3,500	6,918	5,403	11,298	7,798
5490501 - OH-Workers' Compensation	1,839	2,304	2,304	2,304	2,363	59
5490502 - OH-Property & Liability Insurance	425	1,531	1,531	1,531	947	-584
5490503 - OH-Dental Insurance	480	787	787	787	837	50
5490504 - OH-Health Insurance	1,779	2,391	2,391	2,391	2,640	249
5490505 - OH-Life/AD&D, STD, LTD	372	461	461	461	551	90
5511000 - Office Supplies	1,113	2,500	2,500	863	3,700	1,200
5520000 - Operating Supplies	569	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	305	1,090	1,090	953	1,014	-76
5550000 - Training	85	2,000	2,000	680	2,000	0
Operating Expenses:	\$17,471	\$28,246	\$31,748	\$26,842	\$32,699	\$4,453
TOTAL EXPENDITURES:	\$771,823	\$1,065,215	\$1,068,717	\$783,243	\$1,229,958	\$164,743

**DEPARTMENT SUMMARY –
OTHER GOVERNMENT SUPPORT SERVICES**

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out increased to provide support for the West Government Complex in Fund 315-General Capital Outlay Fund from anticipated returned excess fees from the Sheriff and to support Inmate Medical’s Malpractice Insurance in Fund 502-Property & Casualty Fund as a result of resuming operations internally**
- **Reserves-Assigned were adjusted due to the above transfer to Fund 315; Reserves-Operating and Stability were adjusted in accordance with the Budget Policy and to balance the Fund**

REVENUES

This cost center is supported by the General Fund.

Changes between the Recommended and Tentative Budgets are detailed in the General Fund Summary

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
OTHER GOVERNMENT SUPPORT SERVICES			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Debt Service	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 250,000	\$ 250,000	\$ 0
Subtotal:	\$ 250,000	\$ 250,000	\$ 0
Transfers Out	\$ 76,805,567	\$ 77,685,425	\$ 879,858
Reserves - Operating	\$ 63,311,688	\$ 64,523,274	\$ 1,211,586
Reserves - Capital	\$ 1,795,758	\$ 1,795,758	\$ 0
Reserves - Assigned	\$ 4,612,656	\$ 4,032,798	\$(579,858)
Reserves - Restricted	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 1,326,332	\$ 464,587	\$(861,745)
EXPENDITURES TOTAL:	\$ 148,102,001	\$ 148,751,842	\$ 649,841

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	2,000	0	0	0	0	0
Capital Outlay:	\$2,000	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5820000 - Aids To Private Organization	231,150	250,000	367,518	120,971	250,000	0
Grants and Aids:	\$231,150	\$250,000	\$367,518	\$120,971	\$250,000	\$0
Transfers Out:						
5910010 - Transfers Out to DAT	12,618,266	18,231,447	18,231,447	18,231,447	15,211,058	-3,020,389
5910102 - Tran Out-transportation Trust	1,523,170	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	219,334	104,937	104,937	104,937	0	-104,937
5910134 - Tran Out - Fire	4,413,786	4,786,055	4,910,177	4,910,177	4,846,506	60,451
5910149 - Tran Out E192	568,749	729,589	727,669	727,669	1,318,111	588,522
5910150 - Tran Out W192	6,090,783	4,219,261	4,197,958	4,197,958	4,548,890	329,629
5910154 - Tran Out-constitutional Gas Tx	5,290,953	8,939,359	8,939,359	8,939,359	9,368,270	428,911
5910158 - Tran Out-intergov Radio Commun	621,431	419,601	419,601	419,601	466,649	47,048
5910189 - Tran Out - 2nd LOFT	0	2,267,240	2,267,240	2,267,240	2,267,240	0
5910211 - Tran Out Sales Tax Rev 2015A	3,354,609	3,368,016	3,368,016	3,368,016	3,369,192	1,176
5910242 - Transfers Out Fund 242	1,318,789	2,635,970	2,635,970	2,635,970	1,321,327	-1,314,643
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	4,016,142	4,015,752	4,015,752	4,015,752	4,022,221	6,469
5910246 - Tran Out Fund 246	841,500	839,918	839,918	839,918	841,693	1,775
5910249 - Tran Out-Fund 249	2,569,791	3,702,506	3,702,506	3,702,506	3,702,488	-18
5910251 - Transfer Out - Public Imp Rev Bonds	0	503,478	503,478	503,478	501,642	-1,836
5910315 - Tran Out-General Capital Outlay Fun	34,091,629	0	3,378,495	3,378,495	25,579,858	25,579,858
5910502 - Tran Out - Prop & Casualty	3,356,752	0	0	0	300,000	300,000
5910510 - Tran Out Fleet	60,728	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	26,880	20,440	20,440	20,440	20,280	-160
Transfers Out:	\$80,983,292	\$54,783,569	\$58,262,963	\$58,262,963	\$77,685,425	\$22,901,856
Reserves - Operating:						
5990010 - Reserve For Cash	0	47,723,170	47,723,170	0	53,908,280	6,185,110
5990020 - Reserve For Contingency	0	13,912,007	10,327,399	0	10,614,994	-3,297,013
Reserves - Operating:	\$0	\$61,635,177	\$58,050,569	\$0	\$64,523,274	\$2,888,097
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	1,795,758	1,795,758	0	1,795,758	0
Reserves - Capital:	\$0	\$1,795,758	\$1,795,758	\$0	\$1,795,758	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	1,734,625	1,734,625	0	4,032,798	2,298,173
Reserves - Assigned:	\$0	\$1,734,625	\$1,734,625	\$0	\$4,032,798	\$2,298,173
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,326,332	1,326,332	0	464,587	-861,745
Reserves - Stability:	\$0	\$1,326,332	\$1,326,332	\$0	\$464,587	-\$861,745
TOTAL EXPENDITURES:	\$81,216,442	\$121,525,461	\$121,537,765	\$58,383,934	\$148,751,842	\$27,226,381

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.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted as a result of mid-year staffing changes and employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
PROCUREMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,376,608	\$ 1,405,503	\$ 28,895
Operating Expenses	\$ 47,165	\$ 56,806	\$ 9,641
Subtotal:	\$ 1,423,773	\$ 1,462,309	\$ 38,536
EXPENDITURES TOTAL:	\$ 1,423,773	\$ 1,462,309	\$ 38,536

DEPARTMENT SUMMARY – PROCUREMENT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	822,859	924,919	924,919	740,892	1,018,835	93,916
5120002 - Disaster Relief	0	0	0	2,735	0	0
5130001 - Vacancy Factor	0	-16,187	-16,187	0	-17,831	-1,644
5160000 - Compensated Annual Leave	52,673	0	0	42,816	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	24,198	0	0
5160020 - Compensated Admin Leave	13,360	0	0	12,148	0	0
5170000 - Compensated Sick Leave	20,327	0	0	33,315	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	14,631	0	0
5210000 - Fica Taxes	66,965	70,756	70,756	64,677	77,938	7,182
5220000 - Retirement Contributions	112,741	120,586	120,586	109,551	137,822	17,236
5230000 - Health Insurance	154,952	165,388	165,388	143,540	177,007	11,619
5231000 - Life Insurance	926	938	938	833	1,036	98
5232000 - Dental Insurance	4,017	4,280	4,280	4,008	4,498	218
5233000 - Lt Disability Insurance	1,456	1,481	1,481	1,332	1,629	148
5233100 - St Disability Insurance	2,605	2,667	2,667	2,405	2,940	273
5240000 - Workers' Compensation	1,630	1,573	1,573	1,479	1,629	56
Personal Services:	\$1,254,511	\$1,276,401	\$1,276,401	\$1,198,560	\$1,405,503	\$129,102
Operating Expenses:						
5400000 - Travel And Per Diem	292	1,500	1,500	0	1,500	0
5420000 - Freight & Postage Services	1,958	1,800	1,800	1,345	1,800	0
5440000 - Rentals And Leases	2,927	5,500	5,500	2,661	5,500	0
5450000 - Insurance	2,963	5,228	5,228	5,228	13,693	8,465
5470000 - Printing And Binding	2,497	2,000	2,000	2,704	2,000	0
5490000 - Oth Current Chgs & Obligations	8,420	6,000	6,000	4,905	6,000	0
5490501 - OH-Workers' Compensation	3,637	3,372	3,372	3,372	3,356	-16
5490502 - OH-Property & Liability Insurance	529	822	822	822	2,238	1,416
5490503 - OH-Dental Insurance	948	1,152	1,152	1,152	1,189	37
5490504 - OH-Health Insurance	3,523	3,498	3,498	3,498	3,747	249
5490505 - OH-Life/AD&D, STD, LTD	788	722	722	722	783	61
5511000 - Office Supplies	3,463	3,500	3,500	2,879	3,500	0
5512000 - Office Equipment	260	0	0	0	0	0
5520000 - Operating Supplies	1,460	1,500	1,500	65	1,500	0
5540000 - Books,pubs,subs & Memberships	2,756	3,000	3,000	2,958	3,000	0
5541000 - Registration Fees	3,700	2,000	2,000	2,190	2,000	0
5550000 - Training	0	5,000	5,000	0	5,000	0
Operating Expenses:	\$40,122	\$46,594	\$46,594	\$34,501	\$56,806	\$10,212
TOTAL EXPENDITURES:	\$1,294,633	\$1,322,995	\$1,322,995	\$1,233,061	\$1,462,309	\$139,314

DEPARTMENT SUMMARY – PUBLIC DEFENDER

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
PUBLIC DEFENDER			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 7,000	\$ 7,000	\$ 0
Subtotal:	\$ 7,000	\$ 7,000	\$ 0
EXPENDITURES TOTAL:	\$ 7,000	\$ 7,000	\$ 0

DEPARTMENT SUMMARY - PUBLIC DEFENDER

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	6,060	2,000	2,000	4,545	2,000	0
5490000 - Oth Current Chgs & Obligations	922	1,000	1,000	317	1,000	0
5520000 - Operating Supplies	0	4,000	4,000	455	4,000	0
Operating Expenses:	\$6,982	\$7,000	\$7,000	\$5,317	\$7,000	\$0
TOTAL EXPENDITURES:	\$6,982	\$7,000	\$7,000	\$5,317	\$7,000	\$0

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works Department including Lakes Management (1417), Mosquito Control (1418), Public Works Projects (4100), Construction Management (4123), Facilities Management (4125), Hoagland Industrial Park (4129), Small Engine Repair (4136), Fleet Vehicles/Equipment (4144), and Mowing (4158).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment, as well as an increase in Overtime due to increased demand for services**
- **Operating Expenditures were adjusted primarily due to increases in Repairs & Maintenance and Office Equipment, in addition to adjustments to overhead allocations, as well as Property and Liability Insurances which was partly offset by adjustment to Other Current Charges & Obligations based on revised revenue estimates for Mosquito Control**
- **Capital Outlay increased for replacement of HVAC units in Corrections**

REVENUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance estimates were reviewed and revised, which resulted in a decrease for Mosquito Control**

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
PUBLIC WORKS			
PROJECTED EXPENDITURES			
Personal Services	\$ 5,923,059	\$ 5,944,593	\$ 21,534
Operating Expenses	\$ 17,392,315	\$ 17,474,969	\$ 82,654
Capital Outlay	\$ 3,508,520	\$ 3,778,520	\$ 270,000
Subtotal:	\$ 26,823,894	\$ 27,198,082	\$ 374,188
EXPENDITURES TOTAL:	\$ 26,823,894	\$ 27,198,082	\$ 374,188

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	3,148,968	3,777,192	3,777,192	2,825,132	3,887,290	110,098
5120002 - Disaster Relief	75,952	0	0	12,713	0	0
5130000 - Other Salaries & Wages	57,516	0	0	53,597	0	0
5130001 - Vacancy Factor	0	-68,274	-68,274	0	-70,391	-2,117
5140000 - Overtime	86,083	124,000	124,000	59,299	135,000	11,000
5140003 - Overtime- Disaster Relief	11,654	0	0	258	0	0
5160000 - Compensated Annual Leave	174,818	0	0	193,371	0	0
5160010 - Compensated Ann Leave Payoff	913	0	0	29,096	0	0
5160020 - Compensated Admin Leave	20,756	0	0	23,441	0	0
5170000 - Compensated Sick Leave	120,816	0	0	116,539	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	12,107	0	0
5210000 - Fica Taxes	271,314	298,445	298,445	243,427	307,700	9,255
5220000 - Retirement Contributions	376,581	440,538	440,538	379,533	495,171	54,633
5230000 - Health Insurance	803,935	995,863	995,863	735,675	1,015,874	20,011
5231000 - Life Insurance	3,536	3,970	3,970	3,117	4,086	116
5232000 - Dental Insurance	20,045	22,997	22,997	18,448	23,120	123
5233000 - Lt Disability Insurance	5,548	6,249	6,249	4,962	6,441	192
5233100 - St Disability Insurance	9,916	11,160	11,160	8,872	11,491	331
5240000 - Workers' Compensation	131,030	130,205	130,205	115,387	128,811	-1,394
5250000 - Unemployment Compensation	548	0	0	196	0	0
Personal Services:	\$5,319,927	\$5,742,345	\$5,742,345	\$4,835,171	\$5,944,593	\$202,248
Operating Expenses:						
5310000 - Professional Services	525,190	588,500	896,808	246,279	791,000	202,500
5314000 - Medical Svcs	0	1,400	1,400	0	1,400	0
5340000 - Other Contractual Services	3,883,576	4,758,936	4,758,936	3,370,183	4,766,849	7,913
5340013 - Other Contractual - NM	0	940,673	940,673	38,016	1,190,673	250,000
5349999 - Oth Svcs - Contra	-73,957	-73,957	-73,957	-50,430	-73,957	0
5400000 - Travel And Per Diem	1,060	6,205	6,205	312	8,710	2,505
5410000 - Communications	48,835	67,219	67,219	47,208	73,775	6,556
5420000 - Freight & Postage Services	417	915	915	208	815	-100
5430000 - Utility Services	2,867,409	3,231,231	3,231,231	2,388,125	3,220,431	-10,800
5430005 - Utility Services - NM	0	12,900	12,900	0	12,900	0
5440000 - Rentals And Leases	30,739	89,760	169,332	112,253	116,010	26,250
5450000 - Insurance	263,032	162,293	162,293	162,293	96,752	-65,541
5450004 - Insurance-NM	0	153,792	153,792	0	152,337	-1,455
5460000 - Repair & Maintenance Svcs	4,169,685	5,146,210	4,978,318	2,489,187	5,545,260	399,050
5460008 - R&M Parking re-paving	58,382	80,800	80,800	17,980	130,600	49,800
5462000 - Rep & Maint-automotive	64,728	58,790	58,790	32,617	57,290	-1,500
5470000 - Printing And Binding	9,149	12,550	12,550	6,648	12,550	0
5490000 - Oth Current Chgs & Obligations	7,084	631,321	737,218	190,840	516,891	-114,430
5490090 - Property Taxes	72	0	0	96	0	0
5490501 - OH-Workers' Compensation	18,826	18,024	18,024	18,024	16,746	-1,278
5490502 - OH-Property & Liability Insurance	12,073	25,382	25,382	25,382	40,715	15,333
5490503 - OH-Dental Insurance	4,883	6,153	6,153	6,153	5,934	-219
5490504 - OH-Health Insurance	18,153	18,701	18,701	18,701	18,701	0
5490505 - OH-Life/AD&D, STD, LTD	4,669	4,400	4,400	4,400	4,245	-155
5490509 - OH-Fleet Oversight	5,600	11,130	11,130	11,130	15,252	4,122
5490511 - OH-Fleet Fuel	31,500	16,111	16,111	16,111	33,108	16,997

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	16,837	13,400	13,400	11,813	19,200	5,800
5512000 - Office Equipment	5,330	5,000	5,000	828	220,000	215,000
5520000 - Operating Supplies	57,273	63,780	63,780	52,539	67,550	3,770
5520010 - Computer Software	10	0	0	1,395	0	0
5520020 - Computer Hardware, Non-Capital	0	0	0	6,809	0	0
5520021 - Computer Hardware, Operating	0	0	0	2,629	0	0
5521000 - Gas & Oil	138,951	239,867	239,867	142,629	227,723	-12,144
5522000 - Chemicals	89,403	122,899	122,899	97,600	122,899	0
5523000 - Protective Clothing	0	0	0	0	275	275
5524500 - Cleaning Supplies	8,961	7,250	7,250	5,172	5,850	-1,400
5525000 - Tools	10,993	10,050	14,750	20,354	20,250	10,200
5526000 - Clothing	0	0	0	0	700	700
5528000 - Medicine	128	375	375	481	375	0
5540000 - Books,pubs,subs & Memberships	19,030	17,555	17,555	14,687	16,320	-1,235
5541000 - Registration Fees	0	2,000	2,000	0	2,000	0
5550000 - Training	1,469	4,896	4,896	40	16,840	11,944
Operating Expenses:	\$12,299,489	\$16,456,511	\$16,787,096	\$9,508,691	\$17,474,969	\$1,018,458
Capital Outlay:						
5628000 - Buildings Improvements	493,160	207,000	207,000	0	312,000	105,000
5640000 - Machinery & Equipment	129,687	136,300	140,329	94,051	463,000	326,700
5640100 - Vehicles	97,604	0	89,012	89,012	0	0
5650000 - Construction In Progress	28,678	7,130,575	8,296,884	223,729	3,003,520	-4,127,055
Capital Outlay:	\$749,129	\$7,473,875	\$8,733,225	\$406,792	\$3,778,520	-\$3,695,355
Grants and Aids:						
5820000 - Aids To Private Organization	28,000	0	0	0	0	0
Grants and Aids:	\$28,000	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$18,396,545	\$29,672,731	\$31,262,666	\$14,750,653	\$27,198,082	-\$2,474,649

DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to employee plan selections during Open Enrollment which were partially offset by an increase in Overtime due to increased demand for services**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
SPECIAL ASSESSMENTS			
PROJECTED EXPENDITURES			
Personal Services	\$ 572,348	\$ 567,770	\$(4,578)
Operating Expenses	\$ 84,321	\$ 86,362	\$ 2,041
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 656,669	\$ 654,132	\$(2,537)
EXPENDITURES TOTAL:	\$ 656,669	\$ 654,132	\$(2,537)

DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	375,441	386,129	386,129	306,243	387,912	1,783
5130001 - Vacancy Factor	0	-6,775	-6,775	0	-6,815	-40
5140000 - Overtime	674	1,000	1,000	1,020	1,500	500
5160000 - Compensated Annual Leave	14,423	0	0	16,556	0	0
5160010 - Compensated Ann Leave Payoff	13,281	0	0	0	0	0
5160020 - Compensated Admin Leave	3,295	0	0	4,049	0	0
5170000 - Compensated Sick Leave	9,113	0	0	12,829	0	0
5210000 - Fica Taxes	30,039	29,616	29,616	24,845	29,791	175
5220000 - Retirement Contributions	45,846	43,173	43,173	42,828	46,969	3,796
5230000 - Health Insurance	93,898	90,180	90,180	81,503	101,768	11,588
5231000 - Life Insurance	401	393	393	335	393	0
5232000 - Dental Insurance	1,703	1,689	1,689	1,538	1,689	0
5233000 - Lt Disability Insurance	629	620	620	534	623	3
5233100 - St Disability Insurance	1,130	1,098	1,098	946	1,103	5
5240000 - Workers' Compensation	3,781	4,138	4,138	2,057	2,837	-1,301
Personal Services:	\$593,653	\$551,261	\$551,261	\$495,283	\$567,770	\$16,509
Operating Expenses:						
5410000 - Communications	1,298	3,076	3,076	2,571	3,100	24
5420000 - Freight & Postage Services	326	1,000	1,000	759	1,000	0
5440000 - Rentals And Leases	306	1,120	1,120	1,026	1,120	0
5450000 - Insurance	6,207	1,889	1,889	1,889	3,047	1,158
5460000 - Repair & Maintenance Svcs	1,903	4,200	28,200	0	57,928	53,728
5462000 - Rep & Maint-automotive	3,011	2,100	2,100	1,214	2,100	0
5470000 - Printing And Binding	837	185	101	198	100	-85
5490000 - Oth Current Chgs & Obligations	6,880	6,000	2,582	0	0	-6,000
5490501 - OH-Workers' Compensation	2,042	1,632	1,632	1,632	1,482	-150
5490502 - OH-Property & Liability Insurance	1,108	297	297	297	498	201
5490503 - OH-Dental Insurance	531	557	557	557	525	-32
5490504 - OH-Health Insurance	1,980	1,693	1,693	1,693	1,656	-37
5490505 - OH-Life/AD&D, STD, LTD	466	374	374	374	346	-28
5490509 - OH-Fleet Oversight	240	315	315	315	492	177
5490511 - OH-Fleet Fuel	1,350	456	456	456	1,068	612
5511000 - Office Supplies	821	1,500	1,500	1,045	1,200	-300
5520000 - Operating Supplies	1,088	3,110	3,110	2,062	1,700	-1,410
5521000 - Gas & Oil	5,394	9,000	9,000	4,198	8,000	-1,000
5540000 - Books,pubs,subs & Memberships	110	0	0	0	0	0
5550000 - Training	0	1,000	1,000	0	1,000	0
Operating Expenses:	\$35,900	\$39,504	\$60,002	\$20,285	\$86,362	\$46,858
Capital Outlay:						
5640100 - Vehicles	24,803	0	0	0	0	0
Capital Outlay:	\$24,803	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$654,356	\$590,765	\$611,263	\$515,568	\$654,132	\$63,367

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The State Attorney's Office goal is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. Seeking justice means aggressively charging and trying not only the easy or sure winners, but also those tough cases in which the evidence establishes the guilt of the accused by legal and ethical standards.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY22 Recommended Budget versus FY22 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
STATE ATTORNEY			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 8,000	\$ 8,000	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 8,000	\$ 8,000	\$ 0
EXPENDITURES TOTAL:	\$ 8,000	\$ 8,000	\$ 0

DEPARTMENT SUMMARY – STATE ATTORNEY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	3,283	8,000	8,000	4,778	8,000	0
Operating Expenses:	\$3,283	\$8,000	\$8,000	\$4,778	\$8,000	\$0
TOTAL EXPENDITURES:	\$3,283	\$8,000	\$8,000	\$4,778	\$8,000	\$0

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives Department directly supports the BOCC Strategic Plan. This Department consists of Economic Development (5101), Economic Incentives (5105), Technology Development (5115), and Center for Neovation Trust (5116), which is a new cost center established in FY21 to account for the approved settlement payments from UCF to the County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget amount for Overtime that is needed to support events that occur outside of normal business hours, as well as employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
STRATEGIC INITIATIVES			
PROJECTED EXPENDITURES			
Personal Services	\$ 398,083	\$ 365,634	\$(32,449)
Operating Expenses	\$ 1,993,338	\$ 1,963,023	\$(30,315)
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 5,500,000	\$ 5,500,000	\$ 0
Subtotal:	\$ 7,891,421	\$ 7,828,657	\$(62,764)
EXPENDITURES TOTAL:	\$ 7,891,421	\$ 7,828,657	\$(62,764)

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	188,053	240,434	240,434	121,732	253,840	13,406
5130001 - Vacancy Factor	0	-4,204	-4,204	0	-4,441	-237
5140000 - Overtime	513	0	0	926	200	200
5160000 - Compensated Annual Leave	3,423	0	0	5,471	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	12,197	0	0
5160020 - Compensated Admin Leave	1,658	0	0	808	0	0
5170000 - Compensated Sick Leave	11,276	0	0	2,417	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	16,107	0	0
5210000 - Fica Taxes	14,435	18,397	18,397	10,018	19,420	1,023
5220000 - Retirement Contributions	31,784	42,652	42,652	20,633	46,015	3,363
5230000 - Health Insurance	33,771	42,406	42,406	25,164	48,085	5,679
5231000 - Life Insurance	209	244	244	132	258	14
5232000 - Dental Insurance	625	711	711	431	761	50
5233000 - Lt Disability Insurance	329	381	381	211	407	26
5233100 - St Disability Insurance	538	642	642	360	682	40
5240000 - Workers' Compensation	367	408	408	271	407	-1
Personal Services:	\$286,983	\$342,071	\$342,071	\$216,879	\$365,634	\$23,563
Operating Expenses:						
5310000 - Professional Services	840,980	811,000	1,051,264	937,294	215,000	-596,000
5310006 - Legal Fees	0	30,000	30,000	0	30,000	0
5340000 - Other Contractual Services	397,266	448,320	1,751,922	240,192	951,320	503,000
5400000 - Travel And Per Diem	1,191	10,000	10,000	2,279	10,000	0
5410000 - Communications	2,320	444	444	1,901	2,400	1,956
5420000 - Freight & Postage Services	213	250	250	10	250	0
5440000 - Rentals And Leases	2,128	5,000	5,000	1,716	1,200	-3,800
5450000 - Insurance	33,867	1,843	1,843	1,843	1,775	-68
5462000 - Rep & Maint-automotive	0	500	500	214	500	0
5470000 - Printing And Binding	226	5,000	5,000	642	5,000	0
5480000 - Promotional Activities	7,367	22,500	22,500	5,462	22,500	0
5488000 - Promotional-ads/media Buys	4,730	3,000	3,000	0	3,000	0
5490000 - Oth Current Chgs & Obligations	154,613	452,000	452,000	88,078	694,336	242,336
5490501 - OH-Workers' Compensation	937	600	600	600	601	1
5490502 - OH-Property & Liability Insurance	6,045	30,757	30,757	30,757	290	-30,467
5490503 - OH-Dental Insurance	245	206	206	206	213	7
5490504 - OH-Health Insurance	907	624	624	624	672	48
5490505 - OH-Life/AD&D, STD, LTD	191	121	121	121	141	20
5490509 - OH-Fleet Oversight	80	105	105	105	164	59
5490511 - OH-Fleet Fuel	450	152	152	152	356	204
5511000 - Office Supplies	818	500	500	274	500	0
5520000 - Operating Supplies	604	1,000	1,000	62	1,000	0
5521000 - Gas & Oil	543	500	500	131	500	0
5540000 - Books,pubs,subs & Memberships	9,558	12,805	12,805	8,797	12,805	0
5541000 - Registration Fees	3,389	8,500	8,500	250	8,500	0
Operating Expenses:	\$1,468,667	\$1,845,727	\$3,389,593	\$1,321,709	\$1,963,023	\$117,296
Capital Outlay:						
5650000 - Construction In Progress	4,037,751	28,479	3,037	0	0	-28,479
Capital Outlay:	\$4,037,751	\$28,479	\$3,037	\$0	\$0	-\$28,479

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	3,000,000	3,000,000	15,500,000	8,587,964	5,500,000	2,500,000
Grants and Aids:	\$3,000,000	\$3,000,000	\$15,500,000	\$8,587,964	\$5,500,000	\$2,500,000
TOTAL EXPENDITURES:	\$8,793,400	\$5,216,277	\$19,234,701	\$10,126,552	\$7,828,657	\$2,612,380

DEPARTMENT SUMMARY – TRAFFIC EDUCATION (DORI SLOSBERG)

TRENDS & ISSUES

Per Ordinance 03-01, the County collects an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. Funds are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an annual basis.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues include Traffic Court Cost Fees and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
TRAFFIC EDUCATION (DORI SLOSBERG)			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 216,894	\$ 216,894	\$ 0
Subtotal:	\$ 216,894	\$ 216,894	\$ 0
EXPENDITURES TOTAL:	\$ 216,894	\$ 216,894	\$ 0

DEPARTMENT SUMMARY – TRAFFIC EDUCATION (DORI SLOSBERG)

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	154,323	302,358	323,668	98,467	216,894	-85,464
Operating Expenses:	\$154,323	\$302,358	\$323,668	\$98,467	\$216,894	-\$85,464
TOTAL EXPENDITURES:	\$154,323	\$302,358	\$323,668	\$98,467	\$216,894	-\$85,464

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

TRENDS & ISSUES

The Transportation and Transit Department in the General Fund consists of the Roadway Bank (1404), Mobility Fee Coordination (1405) and Transit Shelter (1408).

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The General Fund directly supports both the Transit Shelter and Mobility Fee Coordination. Roadway Bank is supported by Other Permits & Fees, and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

FY22 Recommended Budget versus FY22 Tentative Budget - DEPARTMENT COMPARISON:			
	FY22 Recommended Budget:	FY22 Tentative Budget:	Difference:
TRANSPORTATION & TRANSIT			
PROJECTED EXPENDITURES			
Personal Services	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 211,380	\$ 211,380	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 211,380	\$ 211,380	\$ 0
Reserves - Capital	\$ 322,965	\$ 322,965	\$ 0
EXPENDITURES TOTAL:	\$ 534,345	\$ 534,345	\$ 0

DEPARTMENT SUMMARY - TRANSPORTATION & TRANSIT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	74,234	211,380	211,380	86,884	211,380	0
5490500 - Reimbursement Of Py Revenue	13	0	0	0	0	0
Operating Expenses:	\$74,247	\$211,380	\$211,380	\$86,884	\$211,380	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	322,965	322,965	0	322,965	0
Reserves - Capital:	\$0	\$322,965	\$322,965	\$0	\$322,965	\$0
TOTAL EXPENDITURES:	\$74,247	\$534,345	\$534,345	\$86,884	\$534,345	\$0

FUND 010 – DESIGNATED AD VALOREM TAX

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

010-DESIGNATED AD VALOREM TAX SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Transfers In	\$ 18,231,447	\$ 15,211,058	\$ 15,211,058	\$ 0	\$(3,020,389)
REVENUES TOTAL:	\$ 18,231,447	\$ 15,211,058	\$ 15,211,058	\$ 0	\$(3,020,389)
EXPENDITURES:					
Transfers Out	\$ 18,231,447	\$ 15,211,058	\$ 15,211,058	\$ 0	\$(3,020,389)
EXPENDITURES TOTAL:	\$ 18,231,447	\$ 15,211,058	\$ 15,211,058	\$ 0	\$(3,020,389)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 010 - DESIGNATED AD VALOREM TAX

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	12,618,266	18,231,447	18,231,447	18,231,447	15,211,058	-3,020,389
Transfers Out:	\$12,618,266	\$18,231,447	\$18,231,447	\$18,231,447	\$15,211,058	-\$3,020,389
TOTAL EXPENDITURES:	\$12,618,266	\$18,231,447	\$18,231,447	\$18,231,447	\$15,211,058	-\$3,020,389

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FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

TRENDS & ISSUES

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012, to provide funding for the County's portion of the construction costs for the OMNI Convention Center and to provide funding for amortized rent payments for 30 years.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary revenue source is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$ 7,394,403	\$ 6,346,866	\$ 6,346,866	\$ 0	\$(1,047,537)
REVENUES TOTAL:	\$ 7,394,403	\$ 6,346,866	\$ 6,346,866	\$ 0	\$(1,047,537)
EXPENDITURES:					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 7,051,354	\$ 6,003,817	\$ 6,003,817	\$ 0	\$(1,047,537)
EXPENDITURES TOTAL:	\$ 7,394,403	\$ 6,346,866	\$ 6,346,866	\$ 0	\$(1,047,537)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	257,287	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$257,287	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	7,051,354	7,052,007	0	6,003,817	-1,047,537
Reserves - Restricted:	\$0	\$7,051,354	\$7,052,007	\$0	\$6,003,817	-\$1,047,537
TOTAL EXPENDITURES:	\$343,049	\$7,394,403	\$7,395,056	\$257,287	\$6,346,866	-\$1,047,537

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation-related expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way. Two departments comprise this fund – Public Works and Transportation & Transit.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating Expenditures were adjusted due to an increase in janitorial services, and changes in overhead allocations, as well as Property and Liability Insurances**

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). Estimates are based on projections at this point in the process. These revenues will be reviewed throughout the budget process and will be updated once the Department of Revenue releases its estimates and additional months of receipts are collected. However, trends from the current year reflect a stabilization from prior years.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) to support operations as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. For FY22, the Transfer In from the General Fund is \$15,211,058 to support FY22 operations which is a decrease from FY21. Other sources of income are Interest, lease proceeds for vehicles, City of Kissimmee payments for signal maintenance, miscellaneous revenues, engineering fees and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance estimates were revised which resulted in a decrease**

102-TRANSPORTATION TRUST FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 7,984,675	\$ 8,422,919	\$ 8,422,919	\$ 0	\$ 438,244
Permits, Fees & Special Assessments	\$ 242,790	\$ 336,361	\$ 336,361	\$ 0	\$ 93,571
Intergovernmental Revenue	\$ 1,965,415	\$ 1,987,076	\$ 1,987,076	\$ 0	\$ 21,661
Charges For Services	\$ 558,026	\$ 460,481	\$ 460,481	\$ 0	\$(97,545)
Miscellaneous Revenues	\$ 83,971	\$ 48,714	\$ 48,714	\$ 0	\$(35,257)
Less 5% Statutory Reduction	\$(541,745)	\$(562,777)	\$(562,777)	\$ 0	\$(21,032)
Subtotal:	\$ 10,293,132	\$ 10,692,774	\$ 10,692,774	\$ 0	\$ 399,642
Transfers In	\$ 18,246,589	\$ 15,226,148	\$ 15,226,148	\$ 0	\$(3,020,441)
Other Sources	\$ 35,000	\$ 213,100	\$ 213,100	\$ 0	\$ 178,100
Fund Balance	\$ 1,169,651	\$ 7,023,467	\$ 7,005,003	\$(18,464)	\$ 5,835,352
REVENUES TOTAL:	\$ 29,744,372	\$ 33,155,489	\$ 33,137,025	\$(18,464)	\$ 3,392,653
EXPENDITURES:					
Personal Services	\$ 11,949,406	\$ 12,888,036	\$ 12,912,129	\$ 24,093	\$ 962,723
Operating Expenses	\$ 12,450,664	\$ 13,230,231	\$ 13,187,674	\$(42,557)	\$ 737,010
Capital Outlay	\$ 454,364	\$ 371,600	\$ 371,600	\$ 0	\$(82,764)
Debt Service	\$ 1,411,033	\$ 1,418,146	\$ 1,418,146	\$ 0	\$ 7,113
Subtotal:	\$ 26,265,467	\$ 27,908,013	\$ 27,889,549	\$(18,464)	\$ 1,624,082
Transfers Out	\$ 2,087,988	\$ 2,357,059	\$ 2,357,059	\$ 0	\$ 269,071
Reserves - Debt	\$ 1,390,917	\$ 1,390,417	\$ 1,390,417	\$ 0	\$(500)
Reserves - Assigned	\$ 0	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 1,500,000
EXPENDITURES TOTAL:	\$ 29,744,372	\$ 33,155,489	\$ 33,137,025	\$(18,464)	\$ 3,392,653

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	6,768,536	7,908,082	7,908,082	5,620,068	8,493,888	585,806
5120002 - Disaster Relief	34,121	0	0	36,451	0	0
5122000 - Car Allowance	3,150	3,150	3,150	2,625	3,150	0
5130001 - Vacancy Factor	0	-139,602	-139,602	0	-146,588	-6,986
5140000 - Overtime	63,545	69,006	69,006	59,302	82,506	13,500
5140003 - Overtime- Disaster Relief	2,839	0	0	0	0	0
5160000 - Compensated Annual Leave	335,921	0	0	354,497	0	0
5160010 - Compensated Ann Leave Payoff	32,530	0	0	56,454	0	0
5160020 - Compensated Admin Leave	50,656	0	0	51,209	0	0
5170000 - Compensated Sick Leave	235,979	0	0	222,144	0	0
5170010 - Compensated Sick Leave Payoff	22,725	0	0	32,822	0	0
5210000 - Fica Taxes	553,418	610,247	610,247	469,759	640,793	30,546
5220000 - Retirement Contributions	733,166	873,279	873,279	714,549	975,243	101,964
5230000 - Health Insurance	1,771,766	2,011,379	2,011,379	1,542,144	2,253,429	242,050
5231000 - Life Insurance	7,431	8,096	8,096	6,231	8,505	409
5232000 - Dental Insurance	44,419	51,053	51,053	39,271	52,338	1,285
5233000 - Lt Disability Insurance	11,668	12,772	12,772	9,922	13,403	631
5233100 - St Disability Insurance	20,908	22,850	22,850	17,756	23,923	1,073
5240000 - Workers' Compensation	485,353	519,094	519,094	417,391	511,539	-7,555
5250000 - Unemployment Compensation	1,290	0	0	2,212	0	0
Personal Services:	\$11,179,419	\$11,949,406	\$11,949,406	\$9,654,807	\$12,912,129	\$962,723
Operating Expenses:						
5310000 - Professional Services	2,376,096	5,106,537	6,194,044	1,615,335	5,515,561	409,024
5310006 - Legal Fees	27,795	0	0	46,234	0	0
5340000 - Other Contractual Services	683,276	1,147,346	1,147,346	322,180	827,736	-319,610
5400000 - Travel And Per Diem	6,592	9,310	9,310	3,666	10,433	1,123
5410000 - Communications	17,640	20,201	20,201	15,900	24,621	4,420
5420000 - Freight & Postage Services	1,858	4,100	4,100	3,066	3,400	-700
5430000 - Utility Services	472,143	635,867	635,867	439,628	668,726	32,859
5440000 - Rentals And Leases	23,599	32,221	32,221	5,159	33,491	1,270
5450000 - Insurance	400,159	617,552	617,552	617,552	503,614	-113,938
5460000 - Repair & Maintenance Svcs	873,197	1,264,550	1,256,274	1,180,692	1,644,080	379,530
5460010 - Repairs & Maint Software	0	0	0	16,448	0	0
5462000 - Rep & Maint-automotive	759,555	815,200	815,200	617,909	841,684	26,484
5470000 - Printing And Binding	491	1,050	1,050	129	1,050	0
5490000 - Oth Current Chgs & Obligations	2,525	2,500	106,839	2,310	8,390	5,890
5490090 - Property Taxes	153	0	0	162	200	200
5490501 - OH-Workers' Compensation	41,915	39,420	39,420	39,420	37,522	-1,898
5490502 - OH-Property & Liability Insurance	71,429	97,060	97,060	97,060	82,321	-14,739
5490503 - OH-Dental Insurance	10,929	13,472	13,472	13,472	13,292	-180
5490504 - OH-Health Insurance	40,613	40,899	40,899	40,899	41,895	996
5490505 - OH-Life/AD&D, STD, LTD	8,741	8,124	8,124	8,124	8,749	625
5490509 - OH-Fleet Oversight	19,040	27,930	27,930	27,930	41,328	13,398
5490511 - OH-Fleet Fuel	107,100	40,432	40,432	40,432	89,712	49,280
5511000 - Office Supplies	15,266	15,615	15,615	11,325	18,445	2,830
5512000 - Office Equipment	23,416	1,600	1,600	8,486	1,500	-100
5520000 - Operating Supplies	34,472	52,045	52,045	22,371	47,975	-4,070
5520010 - Computer Software	6,323	8,830	8,830	13,946	9,025	195

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capital	3,134	11,000	11,000	9,828	6,095	-4,905
5521000 - Gas & Oil	417,031	533,361	533,361	358,776	604,882	71,521
5522000 - Chemicals	39,812	40,000	40,000	15,611	40,000	0
5523000 - Protective Clothing	0	0	0	0	800	800
5524000 - Oper Supp-miscellaneous	18,892	23,000	23,000	13,629	23,000	0
5525000 - Tools	30,562	35,185	35,185	26,592	45,675	10,490
5530000 - Road Materials & Supplies	445,470	1,590,166	1,590,166	953,277	1,738,172	148,006
5540000 - Books,pubs,subs & Memberships	167,120	173,799	173,799	191,031	204,666	30,867
5541000 - Registration Fees	8,548	19,251	19,251	4,400	5,045	-14,206
5550000 - Training	18,334	23,041	23,041	9,853	44,589	21,548
Operating Expenses:	\$7,173,227	\$12,450,664	\$13,634,234	\$6,792,831	\$13,187,674	\$737,010
Capital Outlay:						
5610000 - Land	0	0	16,190	0	0	0
5640000 - Machinery & Equipment	89,105	129,500	194,063	89,416	83,500	-46,000
5640020 - Computer Hardware, Capital	21,663	0	0	0	0	0
5640100 - Vehicles	72,165	0	0	0	0	0
5650000 - Construction In Progress	117,781	324,864	356,727	106,578	288,100	-36,764
Capital Outlay:	\$300,714	\$454,364	\$566,980	\$195,994	\$371,600	-\$82,764
Debt Service:						
5710000 - Principal	865,359	915,013	915,013	915,012	944,093	29,080
5720000 - Interest	515,314	496,020	496,020	496,018	474,053	-21,967
Debt Service:	\$1,380,673	\$1,411,033	\$1,411,033	\$1,411,030	\$1,418,146	\$7,113
Transfers Out:						
5910001 - Tran Out-general Fund	2,496,328	2,026,382	2,026,382	2,026,382	2,271,740	245,358
5910158 - Tran Out-intergov Radio Commun	23,235	22,916	22,916	22,916	24,479	1,563
5910502 - Tran Out - Prop & Casualty	2,389,927	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	50,880	38,690	38,690	38,690	60,840	22,150
Transfers Out:	\$4,960,370	\$2,087,988	\$2,087,988	\$2,087,988	\$2,357,059	\$269,071
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,390,917	1,390,917	0	1,390,417	-500
Reserves - Debt:	\$0	\$1,390,917	\$1,390,917	\$0	\$1,390,417	-\$500
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	3,245,558	0	1,500,000	1,500,000
Reserves - Assigned:	\$0	\$0	\$3,245,558	\$0	\$1,500,000	\$1,500,000
TOTAL EXPENDITURES:	\$24,994,403	\$29,744,372	\$34,286,116	\$20,142,650	\$33,137,025	\$3,392,653

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.

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.

There were no changes between the Recommended and Tentative Budgets.

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 74,526	\$ 70,879	\$ 70,879	\$ 0	\$(3,647)
<u>Less 5% Statutory Reduction</u>	<u>\$(3,726)</u>	<u>\$(3,544)</u>	<u>\$(3,544)</u>	<u>\$ 0</u>	<u>\$ 182</u>
Subtotal:	\$ 70,800	\$ 67,335	\$ 67,335	\$ 0	\$(3,465)
<u>Fund Balance</u>	<u>\$ 7,140</u>	<u>\$ 5,754</u>	<u>\$ 5,754</u>	<u>\$ 0</u>	<u>\$(1,386)</u>
REVENUES TOTAL:	<u>\$ 77,940</u>	<u>\$ 73,089</u>	<u>\$ 73,089</u>	<u>\$ 0</u>	<u>\$(4,851)</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 77,940</u>	<u>\$ 73,089</u>	<u>\$ 73,089</u>	<u>\$ 0</u>	<u>\$(4,851)</u>
EXPENDITURES TOTAL:	<u>\$ 77,940</u>	<u>\$ 73,089</u>	<u>\$ 73,089</u>	<u>\$ 0</u>	<u>\$(4,851)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

103-DRUG ABUSE TREATMENT FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	67,800	77,940	75,179	57,046	73,089	-4,851
Transfers Out:	\$67,800	\$77,940	\$75,179	\$57,046	\$73,089	-\$4,851
TOTAL EXPENDITURES:	\$67,800	\$77,940	\$75,179	\$57,046	\$73,089	-\$4,851

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

The Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non-profit owned and operated) within the boundaries of the County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating increased to reflect the additional transfer to Experience Kissimmee's allocation (\$1.5 million) in accordance with their approved agreement (no rodeo planned for FY22), which was offset by adjustments for ASM Global, overhead allocations, as well as Property & Liability Insurance**
- **Capital Outlay increased for the TDT portion of the West Government Complex Project**
- **Reserves – Stability decreased as an offset to the above adjustments**

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. For FY22, it is estimated that TDT taxes will increase slightly (\$621,232) from the FY21 Adopted Budget based on current year's trend of collections. Both FY21's and FY22's projected revenue collections are starting to improve from being negatively impacted due to COVID-19's effect on tourism/travel. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also generates interest on the Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 23,887,649	\$ 24,508,881	\$ 24,508,881	\$ 0	\$ 621,232
Charges For Services	\$ 1,888,115	\$ 2,399,713	\$ 2,399,713	\$ 0	\$ 511,598
Miscellaneous Revenues	\$ 296,980	\$ 573,980	\$ 573,980	\$ 0	\$ 277,000
Less 5% Statutory Reduction	<u>\$(1,303,637)</u>	<u>\$(1,374,129)</u>	<u>\$(1,374,129)</u>	\$ 0	<u>\$(70,492)</u>
Subtotal:	\$ 24,769,107	\$ 26,108,445	\$ 26,108,445	\$ 0	\$ 1,339,338
Other Sources	\$ 200,273	\$ 203,273	\$ 203,273	\$ 0	\$ 3,000
Fund Balance	<u>\$ 25,882,797</u>	<u>\$ 25,112,782</u>	<u>\$ 25,112,782</u>	\$ 0	<u>\$(770,015)</u>
REVENUES TOTAL:	<u>\$ 50,852,177</u>	<u>\$ 51,424,500</u>	<u>\$ 51,424,500</u>	\$ 0	<u>\$ 572,323</u>
EXPENDITURES:					
Personal Services	\$ 1,888,590	\$ 1,922,332	\$ 1,959,980	\$ 37,648	\$ 71,390
Operating Expenses	\$ 23,592,836	\$ 21,145,319	\$ 22,545,083	\$ 1,399,764	\$(1,047,753)
Capital Outlay	\$ 6,641,473	\$ 329,834	\$ 582,014	\$ 252,180	\$(6,059,459)
Grants and Aids	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	\$ 0	<u>\$ 0</u>
Subtotal:	\$ 32,289,566	\$ 23,564,152	\$ 25,253,744	\$ 1,689,592	\$(7,035,822)
Transfers Out	\$ 5,454,872	\$ 4,779,931	\$ 4,779,931	\$ 0	\$(674,941)
Reserves - Operating	\$ 11,840,633	\$ 15,427,350	\$ 15,427,350	\$ 0	\$ 3,586,717
Reserves - Assigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserves - Stability	<u>\$ 1,267,106</u>	<u>\$ 7,653,067</u>	<u>\$ 5,963,475</u>	<u>\$(1,689,592)</u>	<u>\$ 4,696,369</u>
EXPENDITURES TOTAL:	<u>\$ 50,852,177</u>	<u>\$ 51,424,500</u>	<u>\$ 51,424,500</u>	\$ 0	<u>\$ 572,323</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,098,087	1,318,226	1,318,226	851,013	1,330,318	12,092
5120002 - Disaster Relief	2,768	0	0	3,367	0	0
5130000 - Other Salaries & Wages	48,601	0	0	55,156	0	0
5130001 - Vacancy Factor	0	-23,723	-23,723	0	-23,924	-201
5140000 - Overtime	33,337	36,850	36,850	50,457	43,850	7,000
5160000 - Compensated Annual Leave	71,042	0	0	58,130	0	0
5160010 - Compensated Ann Leave Payoff	11,993	0	0	1,611	0	0
5160020 - Compensated Admin Leave	11,843	0	0	7,901	0	0
5170000 - Compensated Sick Leave	35,142	0	0	22,511	0	0
5170010 - Compensated Sick Leave Payoff	17,893	0	0	0	0	0
5210000 - Fica Taxes	98,995	103,668	103,668	78,313	104,608	940
5220000 - Retirement Contributions	119,572	140,494	140,494	104,271	148,317	7,823
5230000 - Health Insurance	239,563	254,758	254,758	183,749	301,085	46,327
5231000 - Life Insurance	1,167	1,384	1,384	893	1,401	17
5232000 - Dental Insurance	6,976	7,356	7,356	5,630	7,684	328
5233000 - Lt Disability Insurance	1,836	2,171	2,171	1,425	2,182	11
5233100 - St Disability Insurance	3,285	3,885	3,885	2,548	3,905	20
5240000 - Workers' Compensation	43,578	43,521	43,521	32,580	40,554	-2,967
5250000 - Unemployment Compensation	2,567	0	0	1,255	0	0
Personal Services:	\$1,848,244	\$1,888,590	\$1,888,590	\$1,460,809	\$1,959,980	\$71,390
Operating Expenses:						
5310000 - Professional Services	694,477	1,000,738	1,177,194	281,091	598,157	-402,581
5312000 - Tax Collector Fees	373,553	358,315	358,315	61,167	735,266	376,951
5314000 - Medical Svcs	0	200	200	0	200	0
5340000 - Other Contractual Services	15,747,024	17,236,867	13,469,872	13,433,244	17,198,584	-38,283
5400000 - Travel And Per Diem	273	4,400	4,400	55	400	-4,000
5410000 - Communications	37,942	40,080	40,080	28,506	40,780	700
5420000 - Freight & Postage Services	1,197	800	800	275	700	-100
5430000 - Utility Services	73,465	98,220	98,220	71,451	98,220	0
5440000 - Rentals And Leases	8,532	9,302	9,302	7,998	8,302	-1,000
5450000 - Insurance	194,855	112,932	112,932	112,932	113,131	199
5460000 - Repair & Maintenance Svcs	1,258,349	4,162,248	4,670,195	1,011,691	3,322,756	-839,492
5460008 - R&M Parking re-paving	14,459	0	0	0	0	0
5462000 - Rep & Maint-automotive	4,530	3,700	3,700	3,353	3,700	0
5470000 - Printing And Binding	3,960	2,500	2,500	2,000	2,500	0
5480000 - Promotional Activities	20,385	40,380	40,380	11,324	3,500	-36,880
5480004 - Marketing & Event Mgmt	84,282	0	0	0	0	0
5480005 - Other Contractual Obligations	1,825	0	0	0	0	0
5480007 - Production	43,750	75,000	75,000	75,000	0	-75,000
5490000 - Oth Current Chgs & Obligations	4,675	0	0	0	0	0
5490011 - Cash over/shorts	5	0	0	-60	0	0
5490018 - Other Current Chgs & Obligations-E	81,599	100,000	1,100,000	104,505	100,000	0
5490500 - Reimbursement Of Py Revenue	1,417	0	0	0	0	0
5490501 - OH-Workers' Compensation	7,902	7,116	7,116	7,116	6,608	-508
5490502 - OH-Property & Liability Insurance	34,783	17,750	17,750	17,750	18,491	741
5490503 - OH-Dental Insurance	2,064	2,451	2,451	2,451	2,355	-96
5490504 - OH-Health Insurance	7,643	7,410	7,410	7,410	7,394	-16
5490505 - OH-Life/AD&D, STD, LTD	2,061	3,339	3,339	3,339	3,413	74

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490509 - OH-Fleet Oversight	1,040	8,820	8,820	8,820	14,432	5,612
5490511 - OH-Fleet Fuel	5,850	12,768	12,768	12,768	31,328	18,560
5511000 - Office Supplies	4,156	4,850	4,850	5,375	12,008	7,158
5512000 - Office Equipment	0	4,500	4,500	0	1,500	-3,000
5520000 - Operating Supplies	31,069	119,078	123,171	49,541	80,760	-38,318
5520010 - Computer Software	825	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	0	35,234	35,234	0	30,300	-4,934
5521000 - Gas & Oil	14,177	17,599	17,599	9,964	18,528	929
5522000 - Chemicals	68,336	94,200	94,200	53,281	79,200	-15,000
5524500 - Cleaning Supplies	1,188	1,800	1,800	1,625	1,500	-300
5525000 - Tools	3,812	7,150	7,150	4,532	3,850	-3,300
5540000 - Books,pubs,subs & Memberships	1,056	2,189	2,189	1,111	1,200	-989
5550000 - Training	498	900	900	0	6,020	5,120
Operating Expenses:	\$18,837,013	\$23,592,836	\$21,514,337	\$15,389,615	\$22,545,083	-\$1,047,753
Capital Outlay:						
5640000 - Machinery & Equipment	205,739	272,680	272,680	0	229,680	-43,000
5650000 - Construction In Progress	4,001,164	6,368,793	6,541,158	104,899	352,334	-6,016,459
Capital Outlay:	\$4,206,903	\$6,641,473	\$6,813,838	\$104,899	\$582,014	-\$6,059,459
Grants and Aids:						
5820000 - Aids To Private Organization	166,667	166,667	166,667	166,667	166,667	0
Grants and Aids:	\$166,667	\$166,667	\$166,667	\$166,667	\$166,667	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	4,381,820	1,898,795	1,898,795	1,898,795	1,149,982	-748,813
5910105 - Tran Out-5th Cent Resort Tax	0	0	4,713,980	4,713,980	0	0
5910240 - Tran Out-TDT Revenue Refunding a	3,224,643	3,555,347	3,555,347	3,555,347	3,566,569	11,222
5910502 - Tran Out - Prop & Casualty	107,001	0	0	0	0	0
5910510 - Tran Out Fleet	162	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	960	730	730	730	63,380	62,650
Transfers Out:	\$7,714,586	\$5,454,872	\$10,168,852	\$10,168,852	\$4,779,931	-\$674,941
Reserves - Operating:						
5990010 - Reserve For Cash	0	6,904,964	6,904,964	0	10,284,900	3,379,936
5990020 - Reserve For Contingency	0	4,935,669	4,368,756	0	5,142,450	206,781
Reserves - Operating:	\$0	\$11,840,633	\$11,273,720	\$0	\$15,427,350	\$3,586,717
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	9,968,385	0	0	0
Reserves - Assigned:	\$0	\$0	\$9,968,385	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,267,106	1,267,106	0	5,963,475	4,696,369
Reserves - Stability:	\$0	\$1,267,106	\$1,267,106	\$0	\$5,963,475	\$4,696,369
TOTAL EXPENDITURES:	\$32,773,413	\$50,852,177	\$63,061,495	\$27,290,842	\$51,424,500	\$572,323

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida; to pay the debt service on bonds issued for a convention center; and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY22, it is estimated that TDT taxes will increase slightly (\$155,308) from the FY21 Adopted Budget based on current year's trend of collections. Both FY21's and FY22's projected revenue collections are starting to improve from being negatively impacted due to COVID-19's effect on tourism/travel. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund includes Other Sources and interest generated on the Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 5,971,912	\$ 6,127,220	\$ 6,127,220	\$ 0	\$ 155,308
Miscellaneous Revenues	\$ 119,873	\$ 119,873	\$ 119,873	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(304,589)	\$(312,355)	\$(312,355)	\$ 0	\$(7,766)
Subtotal:	\$ 5,787,196	\$ 5,934,738	\$ 5,934,738	\$ 0	\$ 147,542
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 9,573,460	\$ 9,279,977	\$ 9,279,977	\$ 0	\$(293,483)
REVENUES TOTAL:	\$ 15,407,805	\$ 15,261,864	\$ 15,261,864	\$ 0	\$(145,941)
EXPENDITURES:					
Operating Expenses	\$ 2,561,951	\$ 2,720,485	\$ 2,720,485	\$ 0	\$ 158,534
Subtotal:	\$ 2,561,951	\$ 2,720,485	\$ 2,720,485	\$ 0	\$ 158,534
Transfers Out	\$ 3,696,626	\$ 4,314,994	\$ 4,314,994	\$ 0	\$ 618,368
Reserves - Operating	\$ 4,444,809	\$ 4,578,559	\$ 4,578,559	\$ 0	\$ 133,750
Reserves - Stability	\$ 4,704,419	\$ 3,647,826	\$ 3,647,826	\$ 0	\$(1,056,593)
EXPENDITURES TOTAL:	\$ 15,407,805	\$ 15,261,864	\$ 15,261,864	\$ 0	\$(145,941)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	93,388	89,579	89,579	15,292	183,816	94,237
5340000 - Other Contractual Services	2,642,741	2,472,372	7,423,098	5,188,048	2,536,669	64,297
Operating Expenses:	\$2,736,129	\$2,561,951	\$7,512,677	\$5,203,340	\$2,720,485	\$158,534
Transfers Out:						
5910001 - Tran Out-general Fund	138,996	267,401	267,401	267,401	141,471	-125,930
5910240 - Tran Out-TDT Revenue Refunding a	1,967,670	1,978,011	1,978,011	1,978,011	1,984,254	6,243
5910243 - Transfer Out - 243	1,381,783	1,384,592	1,384,592	1,384,592	1,369,253	-15,339
5910247 - Tran Out - 247	233,048	66,622	145,984	145,984	820,016	753,394
Transfers Out:	\$3,721,497	\$3,696,626	\$3,775,988	\$3,775,988	\$4,314,994	\$618,368
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,963,206	2,963,206	0	3,052,373	89,167
5990020 - Reserve For Contingency	0	1,481,603	1,481,603	0	1,526,186	44,583
Reserves - Operating:	\$0	\$4,444,809	\$4,444,809	\$0	\$4,578,559	\$133,750
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	2,517,603	0	0	0
Reserves - Assigned:	\$0	\$0	\$2,517,603	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	4,704,419	4,704,419	0	3,647,826	-1,056,593
Reserves - Stability:	\$0	\$4,704,419	\$4,704,419	\$0	\$3,647,826	-\$1,056,593
TOTAL EXPENDITURES:	\$6,457,626	\$15,407,805	\$22,955,496	\$8,979,328	\$15,261,864	-\$145,941

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY22, it is estimated that TDT taxes will increase slightly (\$155,308) from the FY21 Adopted Budget based on current year's trend of collections. Both FY21's and FY22's projected revenue collections are starting to improve from being negatively impacted due to COVID-19's effect on tourism/travel. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources and interest generated on the Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 5,971,912	\$ 6,127,220	\$ 6,127,220	\$ 0	\$ 155,308
Miscellaneous Revenues	\$ 64,170	\$ 64,170	\$ 64,170	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(301,804)</u>	<u>\$(309,570)</u>	<u>\$(309,570)</u>	<u>\$ 0</u>	<u>\$(7,766)</u>
Subtotal:	\$ 5,734,278	\$ 5,881,820	\$ 5,881,820	\$ 0	\$ 147,542
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 5,816,527</u>	<u>\$ 3,789,222</u>	<u>\$ 3,789,222</u>	<u>\$ 0</u>	<u>\$(2,027,305)</u>
REVENUES TOTAL:	<u>\$ 11,597,954</u>	<u>\$ 9,718,191</u>	<u>\$ 9,718,191</u>	<u>\$ 0</u>	<u>\$(1,879,763)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 6,605,994</u>	<u>\$ 5,989,528</u>	<u>\$ 5,989,528</u>	<u>\$ 0</u>	<u>\$(616,466)</u>
Subtotal:	\$ 6,605,994	\$ 5,989,528	\$ 5,989,528	\$ 0	\$(616,466)
Transfers Out	\$ 256,219	\$ 149,561	\$ 149,561	\$ 0	\$(106,658)
Reserves - Operating	\$ 3,479,386	\$ 2,915,457	\$ 2,915,457	\$ 0	\$(563,929)
<u>Reserves - Stability</u>	<u>\$ 1,256,355</u>	<u>\$ 663,645</u>	<u>\$ 663,645</u>	<u>\$ 0</u>	<u>\$(592,710)</u>
EXPENDITURES TOTAL:	<u>\$ 11,597,954</u>	<u>\$ 9,718,191</u>	<u>\$ 9,718,191</u>	<u>\$ 0</u>	<u>\$(1,879,763)</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	93,388	89,579	89,579	15,292	183,816	94,237
5340000 - Other Contractual Services	5,704,304	2,472,372	2,709,118	1,738,683	2,536,669	64,297
5480000 - Promotional Activities	173,911	1,000,000	1,000,000	0	225,000	-775,000
5490000 - Oth Current Chgs & Obligations	2,804,768	3,044,043	3,044,043	1,491,803	3,044,043	0
Operating Expenses:	\$8,776,371	\$6,605,994	\$6,842,740	\$3,245,777	\$5,989,528	-\$616,466
Transfers Out:						
5910001 - Tran Out-general Fund	146,914	256,219	256,219	256,219	149,561	-106,658
Transfers Out:	\$146,914	\$256,219	\$256,219	\$256,219	\$149,561	-\$106,658
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,319,591	2,286,459	0	1,943,638	-375,953
5990020 - Reserve For Contingency	0	1,159,795	790,520	0	971,819	-187,976
Reserves - Operating:	\$0	\$3,479,386	\$3,076,979	\$0	\$2,915,457	-\$563,929
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,256,355	1,256,355	0	663,645	-592,710
Reserves - Stability:	\$0	\$1,256,355	\$1,256,355	\$0	\$663,645	-\$592,710
TOTAL EXPENDITURES:	\$8,923,285	\$11,597,954	\$11,432,293	\$3,501,996	\$9,718,191	-\$1,879,763

FUND 107 – LIBRARY DISTRICT FUND

TRENDS & ISSUES

This Fund supports the operation of six full service libraries, outreach libraries, central services, and support services which have been operated by LS&S since January 3, 2012 with oversight by the County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating was adjusted based on overhead allocations, Property & Liability Insurance, and an increase to the janitorial services**
- **Capital Outlay increased to match the increase in the estimate for the State Library Grant**
- **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. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue was updated based on the released estimates for the State Library Grant**

107-LIBRARY DISTRICT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 9,470,631	\$ 10,272,960	\$ 10,272,960	\$ 0	\$ 802,329
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 124,417	\$ 124,417	\$ 156,543	\$ 32,126	\$ 32,126
Charges For Services	\$ 57,207	\$ 58,135	\$ 58,135	\$ 0	\$ 928
Judgment, Fines & Forfeits	\$ 35,000	\$ 20,000	\$ 20,000	\$ 0	\$(15,000)
Miscellaneous Revenues	\$ 197,407	\$ 76,970	\$ 76,970	\$ 0	\$(120,437)
Less 5% Statutory Reduction	\$(487,930)	\$(521,336)	\$(521,336)	\$ 0	\$(33,406)
Subtotal:	\$ 9,398,732	\$ 10,033,146	\$ 10,065,272	\$ 32,126	\$ 666,540
Fund Balance	\$ 3,592,829	\$ 5,333,524	\$ 5,333,524	\$ 0	\$ 1,740,695
REVENUES TOTAL:	\$ 12,991,561	\$ 15,366,670	\$ 15,398,796	\$ 32,126	\$ 2,407,235
EXPENDITURES:					
Personal Services	\$ 61,717	\$ 63,976	\$ 63,976	\$ 0	\$ 2,259
Operating Expenses	\$ 6,539,985	\$ 6,628,075	\$ 6,630,603	\$ 2,528	\$ 90,618
Capital Outlay	\$ 250,654	\$ 266,015	\$ 298,141	\$ 32,126	\$ 47,487
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
Subtotal:	\$ 7,410,148	\$ 7,515,858	\$ 7,550,512	\$ 34,654	\$ 140,364
Transfers Out	\$ 477,354	\$ 639,346	\$ 639,346	\$ 0	\$ 161,992
Reserves - Operating	\$ 1,179,843	\$ 1,955,040	\$ 1,955,713	\$ 673	\$ 775,870
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 3,645,320	\$ 4,977,530	\$ 4,974,329	\$(3,201)	\$ 1,329,009
EXPENDITURES TOTAL:	\$ 12,991,561	\$ 15,366,670	\$ 15,398,796	\$ 32,126	\$ 2,407,235

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	44,602	49,119	49,119	37,012	50,593	1,474
5120002 - Disaster Relief	0	0	0	189	0	0
5130001 - Vacancy Factor	0	-859	-859	0	-886	-27
5160000 - Compensated Annual Leave	2,885	0	0	2,310	0	0
5160020 - Compensated Admin Leave	831	0	0	704	0	0
5170000 - Compensated Sick Leave	1,292	0	0	2,557	0	0
5210000 - Fica Taxes	3,727	3,758	3,758	3,222	3,870	112
5220000 - Retirement Contributions	4,415	4,912	4,912	4,339	5,474	562
5230000 - Health Insurance	4,277	4,270	4,270	3,718	4,400	130
5231000 - Life Insurance	51	50	50	43	52	2
5232000 - Dental Insurance	160	164	164	143	164	0
5233000 - Lt Disability Insurance	80	78	78	68	81	3
5233100 - St Disability Insurance	144	142	142	124	147	5
5240000 - Workers' Compensation	89	83	83	72	81	-2
Personal Services:	\$62,553	\$61,717	\$61,717	\$54,500	\$63,976	\$2,259
Operating Expenses:						
5310000 - Professional Services	5,202,112	5,601,875	5,711,875	5,096,642	5,842,025	240,150
5312000 - Tax Collector Fees	165,017	189,413	189,413	181,651	205,460	16,047
5340000 - Other Contractual Services	350,048	373,250	373,250	265,622	373,750	500
5400000 - Travel And Per Diem	0	450	450	0	0	-450
5430000 - Utility Services	182,145	208,500	208,500	140,163	208,500	0
5440000 - Rentals And Leases	0	750	750	0	750	0
5450000 - Insurance	30,424	32,279	32,279	32,279	32,389	110
5460000 - Repair & Maintenance Svcs	130,295	215,150	215,150	84,723	218,100	2,950
5462000 - Rep & Maint-automotive	0	0	0	70	0	0
5470000 - Printing And Binding	0	0	0	90	0	0
5490000 - Oth Current Chgs & Obligations	175	0	0	175	175	175
5490011 - Cash over/shorts	13	0	0	16	0	0
5490501 - OH-Workers' Compensation	128	120	120	120	112	-8
5490502 - OH-Property & Liability Insurance	5,431	5,073	5,073	5,073	5,294	221
5490503 - OH-Dental Insurance	33	41	41	41	40	-1
5490504 - OH-Health Insurance	125	124	124	124	124	0
5490505 - OH-Life/AD&D, STD, LTD	26	24	24	24	26	2
5490509 - OH-Fleet Oversight	240	315	315	315	492	177
5490511 - OH-Fleet Fuel	1,350	456	456	456	1,068	612
5520000 - Operating Supplies	25,881	30,300	30,300	150	32,000	1,700
5520010 - Computer Software	704	2,500	2,500	18,897	10,000	7,500
5520020 - Computer Hardware, Non-Capital	72,834	125,865	125,865	96,184	30,865	-95,000
5524500 - Cleaning Supplies	0	0	0	0	1,415	1,415
5551001 - Reimbursements LSSI	-272,591	-246,500	-246,500	-131,568	-331,982	-85,482
Operating Expenses:	\$5,894,389	\$6,539,985	\$6,649,985	\$5,791,248	\$6,630,603	\$90,618
Capital Outlay:						
5640000 - Machinery & Equipment	62,477	0	0	0	0	0
5640020 - Computer Hardware, Capital	31,069	46,000	46,000	0	42,000	-4,000
5650000 - Construction In Progress	177,840	0	0	0	0	0
5660000 - Books, Publ & Library Material	529,186	204,654	204,654	200,000	256,141	51,487
Capital Outlay:	\$800,571	\$250,654	\$250,654	\$200,000	\$298,141	\$47,487

FUND 107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	501,155	512,097	512,097	425,065	523,277	11,180
5720000 - Interest	56,636	45,695	45,695	39,761	34,515	-11,180
Debt Service:	\$557,791	\$557,792	\$557,792	\$464,826	\$557,792	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	827,550	332,349	332,349	332,349	486,801	154,452
5910502 - Tran Out - Prop & Casualty	14,998	0	0	0	0	0
5910704 - Transfers out-Property Appr	143,706	145,005	145,005	145,229	152,545	7,540
Transfers Out:	\$986,254	\$477,354	\$477,354	\$477,578	\$639,346	\$161,992
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,179,843	1,179,843	0	1,222,321	42,478
5990020 - Reserve For Contingency	0	0	710,231	0	733,392	733,392
Reserves - Operating:	\$0	\$1,179,843	\$1,890,074	\$0	\$1,955,713	\$775,870
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$278,896	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	3,645,320	3,535,320	0	4,974,329	1,329,009
Reserves - Stability:	\$0	\$3,645,320	\$3,535,320	\$0	\$4,974,329	\$1,329,009
TOTAL EXPENDITURES:	\$8,301,559	\$12,991,561	\$13,701,792	\$6,988,151	\$15,398,796	\$2,407,235

FUND 109 – LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse and education. The Sheriff's Office requests funding approval by the BOCC in support of these programs.

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. The primary revenue source is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 8,264	\$ 2,500	\$ 2,500	\$ 0	\$(5,764)
<u>Less 5% Statutory Reduction</u>	<u>\$(413)</u>	<u>\$(125)</u>	<u>\$(125)</u>	<u>\$ 0</u>	<u>\$ 288</u>
Subtotal:	\$ 7,851	\$ 2,375	\$ 2,375	\$ 0	\$(5,476)
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 636,187</u>	<u>\$ 636,187</u>	<u>\$ 636,187</u>	<u>\$ 0</u>	<u>\$ 0</u>
REVENUES TOTAL:	\$ 671,705	\$ 666,229	\$ 666,229	\$ 0	\$(5,476)
EXPENDITURES:					
<u>Transfers Out</u>	<u>\$ 671,705</u>	<u>\$ 666,229</u>	<u>\$ 666,229</u>	<u>\$ 0</u>	<u>\$(5,476)</u>
EXPENDITURES TOTAL:	\$ 671,705	\$ 666,229	\$ 666,229	\$ 0	\$(5,476)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

109-LAW ENFORCEMENT TRUST FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	145,250	671,705	853,908	212,974	666,229	-5,476
Transfers Out:	\$145,250	\$671,705	\$853,908	\$212,974	\$666,229	-\$5,476
TOTAL EXPENDITURES:	\$145,250	\$671,705	\$853,908	\$212,974	\$666,229	-\$5,476

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.

Changes between the Recommended and Tentative budgets are as follows:

- **Personal Services increased due to Overtime based on current year trends and the increase in demand for these services**
- **Operating Expenses decreased to offset the adjustment in Personal Services**

REVENUES

The SHIP program is funded by State Grants. FY22 funding is reflective of Program Income and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Intergovernmental Revenue	\$ 1,194,921	\$ 1,728,744	\$ 1,728,744	\$ 0	\$ 533,823
Charges For Services	\$ 6,000	\$ 0	\$ 0	\$ 0	\$(6,000)
Less 5% Statutory Reduction	\$(300)	\$ 0	\$ 0	\$ 0	\$ 300
Subtotal:	\$ 1,200,621	\$ 1,728,744	\$ 1,728,744	\$ 0	\$ 528,123
Fund Balance	\$ 945,781	\$ 655,862	\$ 655,862	\$ 0	\$(289,919)
REVENUES TOTAL:	\$ 2,146,402	\$ 2,384,606	\$ 2,384,606	\$ 0	\$ 238,204
EXPENDITURES:					
Personal Services	\$ 103,159	\$ 55,109	\$ 55,641	\$ 532	\$(47,518)
Operating Expenses	\$ 2,039,243	\$ 2,329,497	\$ 2,328,965	\$(532)	\$ 289,722
Capital Outlay	\$ 4,000	\$ 0	\$ 0	\$ 0	\$(4,000)
Subtotal:	\$ 2,146,402	\$ 2,384,606	\$ 2,384,606	\$ 0	\$ 238,204
EXPENDITURES TOTAL:	\$ 2,146,402	\$ 2,384,606	\$ 2,384,606	\$ 0	\$ 238,204

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 111 - SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	155,779	68,981	222,661	77,824	40,278	-28,703
5130001 - Vacancy Factor	0	-1,207	-1,207	0	-714	493
5140000 - Overtime	5,926	0	7,586	8,350	500	500
5150300 - Class C Meals	3	0	0	0	0	0
5160000 - Compensated Annual Leave	614	0	0	915	0	0
5160020 - Compensated Admin Leave	203	0	0	30	0	0
5170000 - Compensated Sick Leave	888	0	0	241	0	0
5210000 - Fica Taxes	12,356	5,277	24,581	6,599	3,118	-2,159
5220000 - Retirement Contributions	14,795	6,898	29,686	8,888	4,358	-2,540
5230000 - Health Insurance	33,769	22,242	80,572	16,827	7,543	-14,699
5231000 - Life Insurance	161	71	357	72	42	-29
5232000 - Dental Insurance	1,022	470	2,070	515	269	-201
5233000 - Lt Disability Insurance	256	110	524	127	65	-45
5233100 - St Disability Insurance	463	200	950	230	118	-82
5240000 - Workers' Compensation	295	117	585	146	64	-53
Personal Services:	\$226,530	\$103,159	\$368,365	\$120,764	\$55,641	-\$47,518
Operating Expenses:						
5310000 - Professional Services	1,903	0	2,500	0	500	500
5400000 - Travel And Per Diem	360	0	0	0	2,500	2,500
5420000 - Freight & Postage Services	174	0	500	34	1,000	1,000
5440000 - Rentals And Leases	520	1,000	2,000	11	1,000	0
5462000 - Rep & Maint-automotive	0	0	0	66	0	0
5470000 - Printing And Binding	0	1,000	1,000	0	1,000	0
5480000 - Promotional Activities	0	0	1,000	0	1,000	1,000
5488000 - Promotional-ads/media Buys	0	1,000	3,000	0	1,000	0
5490000 - Oth Current Chgs & Obligations	3,492,165	2,034,243	7,804,167	3,579,787	2,309,965	275,722
5511000 - Office Supplies	325	500	1,500	15	1,500	1,000
5520000 - Operating Supplies	37	500	1,000	112	1,500	1,000
5521000 - Gas & Oil	291	0	0	57	0	0
5540000 - Books,pubs,subs & Memberships	0	1,000	2,500	0	3,000	2,000
5541000 - Registration Fees	0	0	500	1,000	3,000	3,000
5550000 - Training	0	0	500	0	2,000	2,000
Operating Expenses:	\$3,495,775	\$2,039,243	\$7,820,167	\$3,581,082	\$2,328,965	\$289,722
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	4,000	4,000	0	0	-4,000
Capital Outlay:	\$0	\$4,000	\$4,000	\$0	\$0	-\$4,000
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	78	0	0	0	0	0
Transfers Out:	\$78	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,722,383	\$2,146,402	\$8,192,532	\$3,701,846	\$2,384,606	\$238,204

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency (911) Communications (commonly referred to as Dispatch) program which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue and Animal Services). This Fund supports the Law Enforcement Dispatch services; the Countywide Fire Fund pays for its services; and the General Fund supports Animal Services. Remaining funds are reserved for future needed improvements to the equipment and technology utilized.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. Additional revenues include Interest and Balance Forward.

There were no changes between the Recommended and Tentative Budgets.

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Intergovernmental Revenue	\$ 1,494,073	\$ 1,616,884	\$ 1,616,884	\$ 0	\$ 122,811
Charges For Services	\$ 83,809	\$ 111,835	\$ 111,835	\$ 0	\$ 28,026
Miscellaneous Revenues	\$ 19,109	\$ 8,018	\$ 8,018	\$ 0	\$(11,091)
<u>Less 5% Statutory Reduction</u>	<u>\$(79,850)</u>	<u>\$(86,837)</u>	<u>\$(86,837)</u>	<u>\$ 0</u>	<u>\$(6,987)</u>
Subtotal:	\$ 1,517,141	\$ 1,649,900	\$ 1,649,900	\$ 0	\$ 132,759
<u>Fund Balance</u>	<u>\$ 2,600,311</u>	<u>\$ 2,448,742</u>	<u>\$ 2,448,742</u>	<u>\$ 0</u>	<u>\$(151,569)</u>
REVENUES TOTAL:	<u>\$ 4,117,452</u>	<u>\$ 4,098,642</u>	<u>\$ 4,098,642</u>	<u>\$ 0</u>	<u>\$(18,810)</u>
EXPENDITURES:					
Transfers Out	\$ 2,159,327	\$ 2,068,678	\$ 2,068,678	\$ 0	\$(90,649)
Reserves - Operating	\$ 275,520	\$ 275,520	\$ 275,520	\$ 0	\$ 0
<u>Reserves - Capital</u>	<u>\$ 1,682,605</u>	<u>\$ 1,754,444</u>	<u>\$ 1,754,444</u>	<u>\$ 0</u>	<u>\$ 71,839</u>
EXPENDITURES TOTAL:	<u>\$ 4,117,452</u>	<u>\$ 4,098,642</u>	<u>\$ 4,098,642</u>	<u>\$ 0</u>	<u>\$(18,810)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 112 - EMERGENCY (911) COMMUNICATIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	13,666	520,420	520,420	520,420	272,146	-248,274
5910705 - Transfers out-Sheriff	1,560,400	1,638,907	1,638,907	1,638,907	1,796,532	157,625
Transfers Out:	\$1,574,066	\$2,159,327	\$2,159,327	\$2,159,327	\$2,068,678	-\$90,649
Reserves - Operating:						
5990020 - Reserve For Contingency	0	275,520	275,520	0	275,520	0
Reserves - Operating:	\$0	\$275,520	\$275,520	\$0	\$275,520	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,682,605	2,003,735	0	1,754,444	71,839
Reserves - Capital:	\$0	\$1,682,605	\$2,003,735	\$0	\$1,754,444	\$71,839
TOTAL EXPENDITURES:	\$1,574,066	\$4,117,452	\$4,438,582	\$2,159,327	\$4,098,642	-\$18,810

FUND 113 – BUENAVENTURA LAKES MSBU

TRENDS & ISSUES

As a result of Board action approved on June 2, 2014, the Buenaventura Lakes MSBU was repealed. The right of way landscaping was absorbed by the Mowing Unit, and the management and maintenance of the community center was moved to the Parks Department both within the General Fund. This Fund is anticipated to close at the end of FY21.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The Fund has no revenue.

There were no changes between the Recommended and Tentative Budgets.

*** This Fund is being included for historical purposes only as there were actuals in prior years.**

113-BUENAVENTURA LAKES MSBU SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)
REVENUES TOTAL:	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)
Subtotal:	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)
EXPENDITURES TOTAL:	\$ 32,970	\$ 0	\$ 0	\$ 0	\$(32,970)

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

113-BUENAVENTURA LAKES MSBU SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	32,970	0	0	0	-32,970
Capital Outlay:	\$0	\$32,970	\$0	\$0	\$0	-\$32,970
Transfers Out:						
5910128 - Tran Out-Subdivision Pond MSBU	0	0	24,283	24,283	0	0
5910129 - Tran Out-Streetlights MSBU	0	0	17,690	17,690	0	0
Transfers Out:	\$0	\$0	\$41,973	\$41,973	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$32,970	\$41,973	\$41,973	\$0	-\$32,970

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

The Court Facilities Fund was created to capture revenue collected per Florida Statute 318.18 for non-criminal traffic infractions.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating expenses increased due to the addition of the State's Attorney Safety Fireproofing Remediation project with an offsetting reduction to Reserves for Capital**
- **Reserves-Operating were adjusted in accordance with the Budget Policy**

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to increase by \$409,053 in FY22. Other sources of revenue include Fund Balance and Interest.

There were no changes between the Recommended and Tentative Budgets.

115-COURT FACILITIES FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 917,200	\$ 1,326,253	\$ 1,326,253	\$ 0	\$ 409,053
Miscellaneous Revenues	\$ 85,527	\$ 85,527	\$ 85,527	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(50,136)	\$(70,589)	\$(70,589)	\$ 0	\$(20,453)
Subtotal:	\$ 952,591	\$ 1,341,191	\$ 1,341,191	\$ 0	\$ 388,600
Fund Balance	\$ 11,504,851	\$ 11,489,090	\$ 11,489,090	\$ 0	\$(15,761)
REVENUES TOTAL:	\$ 12,457,442	\$ 12,830,281	\$ 12,830,281	\$ 0	\$ 372,839
EXPENDITURES:					
Operating Expenses	\$ 378,700	\$ 314,700	\$ 564,700	\$ 250,000	\$ 186,000
Capital Outlay	\$ 723,530	\$ 1,110,000	\$ 1,110,000	\$ 0	\$ 386,470
Subtotal:	\$ 1,102,230	\$ 1,424,700	\$ 1,674,700	\$ 250,000	\$ 572,470
Transfers Out	\$ 606,605	\$ 628,603	\$ 628,603	\$ 0	\$ 21,998
Reserves - Operating	\$ 18,120	\$ 205,000	\$ 318,214	\$ 113,214	\$ 300,094
Reserves - Capital	\$ 10,730,487	\$ 10,571,978	\$ 10,208,764	\$(363,214)	\$(521,723)
EXPENDITURES TOTAL:	\$ 12,457,442	\$ 12,830,281	\$ 12,830,281	\$ 0	\$ 372,839

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

115-COURT FACILITIES FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	20,000	20,000	0	35,000	15,000
5460000 - Repair & Maintenance Svcs	117,101	330,000	330,000	145,668	510,000	180,000
5520000 - Operating Supplies	59,628	14,000	14,000	9,370	5,000	-9,000
5520010 - Computer Software	1,097	1,200	1,200	0	1,200	0
5520020 - Computer Hardware, Non-Capital	0	13,500	13,500	28,185	13,500	0
Operating Expenses:	\$177,825	\$378,700	\$378,700	\$183,223	\$564,700	\$186,000
Capital Outlay:						
5628000 - Buildings Improvements	0	50,000	50,000	0	0	-50,000
5640020 - Computer Hardware, Capital	12,630	0	0	0	0	0
5650000 - Construction In Progress	329,046	673,530	619,115	336,771	1,110,000	436,470
Capital Outlay:	\$341,677	\$723,530	\$669,115	\$336,771	\$1,110,000	\$386,470
Transfers Out:						
5910001 - Tran Out-general Fund	14,134	16,545	16,545	16,545	38,558	22,013
5910249 - Tran Out-Fund 249	543,196	590,060	590,060	590,060	590,045	-15
Transfers Out:	\$557,330	\$606,605	\$606,605	\$606,605	\$628,603	\$21,998
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	0	0	198,884	198,884
5990020 - Reserve For Contingency	0	18,120	18,120	0	119,330	101,210
Reserves - Operating:	\$0	\$18,120	\$18,120	\$0	\$318,214	\$300,094
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,730,487	12,365,366	0	10,208,764	-521,723
Reserves - Capital:	\$0	\$10,730,487	\$12,365,366	\$0	\$10,208,764	-\$521,723
TOTAL EXPENDITURES:	\$1,076,832	\$12,457,442	\$14,037,906	\$1,126,599	\$12,830,281	\$372,839

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and Rapid Re-Housing Program: Economic Recovery and Reinvestment Act of 2009, Shelter Plus Care (2010) and Shelter Plus Care 2 (2013). The FY22 Budget provides for the administration of the remaining balance for the Shelter Plus Care Grant as well as for the Emergency Solutions Grant. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels. There are no Personal Services associated with these Grants.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund is supported by the Fund Balance of the US Department of Housing and Urban Development for the Shelter Plus Care Grant, as well as federal funding for the Emergency Solutions Grant and the Shelter Plus Care Fund.

There were no changes between the Recommended and Tentative Budgets.

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 324,471	\$ 344,513	\$ 344,513	\$ 0	\$ 20,042
Subtotal:	\$ 324,471	\$ 344,513	\$ 344,513	\$ 0	\$ 20,042
<u>Fund Balance</u>	\$ 33,226	\$ 47,875	\$ 47,875	\$ 0	\$ 14,649
REVENUES TOTAL:	\$ 357,697	\$ 392,388	\$ 392,388	\$ 0	\$ 34,691
EXPENDITURES:					
<u>Operating Expenses</u>	\$ 357,697	\$ 392,388	\$ 392,388	\$ 0	\$ 34,691
Subtotal:	\$ 357,697	\$ 392,388	\$ 392,388	\$ 0	\$ 34,691
EXPENDITURES TOTAL:	\$ 357,697	\$ 392,388	\$ 392,388	\$ 0	\$ 34,691

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5488000 - Promotional-ads/media Buys	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	189,328	350,963	373,689	172,643	385,654	34,691
5511000 - Office Supplies	0	500	500	0	500	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	0	484	484	0	484	0
5540000 - Books,pubs,subs & Memberships	2,250	2,250	2,250	0	2,250	0
5541000 - Registration Fees	0	500	500	0	500	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$191,578	\$357,697	\$380,423	\$172,643	\$392,388	\$34,691
TOTAL EXPENDITURES:	\$191,578	\$357,697	\$380,423	\$172,643	\$392,388	\$34,691

FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

TRENDS & ISSUES
<p>The Neighborhood Stabilization Program (NSP), which first began in Fiscal Year 2010, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. This Fund is in the process of being closed out.</p> <p>There were no changes between the Recommended and Tentative Budgets.</p>

REVENUES
<p>This Fund has no revenue.</p> <p>There were no changes between the Recommended and Tentative Budgets.</p>

*** This Fund is being included for historical purposes only as there were actuals in prior years.**

FUND 122 - NEIGHBORHOOD STABILITY PROGRAM 3					
	FY20 Adopted Budget:	FY21 Recommended Budget:	FY21 Tentative Budget:	* Variance:	FY21 minus FY20:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

FUND 122 - NEIGHBORHOOD STABILITY PROGRAM 3

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	2,280	0	0	0	0	0
5340000 - Other Contractual Services	35,799	0	11,858	9,450	0	0
5450000 - Insurance	135	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	274,891	0	6,083	0	0	0
Operating Expenses:	\$313,105	\$0	\$17,941	\$9,450	\$0	\$0
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	56	0	0	0	0	0
Transfers Out:	\$56	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$313,161	\$0	\$17,941	\$9,450	\$0	\$0

* This Fund is being included for historical purposes only as there were actuals in prior years.

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Parks and Public Lands Office of Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves – Operating were adjusted in accordance with the Budget Policy**

REVENUES

Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding for preservation and protection of environmentally significant lands. On July 11, 2016, Ordinance No. 2016-23 was adopted and amended the program deeming the acquisition complete. As a result, the remaining activities are the payment of debt service and maintenance.

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. Other sources of revenue include Fund Balance and Miscellaneous Revenues.

There were no changes between the Recommended and Tentative Budgets.

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 2,059,630	\$ 2,232,657	\$ 2,232,657	\$ 0	\$ 173,027
Miscellaneous Revenues	\$ 155,618	\$ 132,431	\$ 132,431	\$ 0	\$(23,187)
Less 5% Statutory Reduction	\$(110,762)	\$(118,254)	\$(118,254)	\$ 0	\$(7,492)
Subtotal:	\$ 2,104,486	\$ 2,246,834	\$ 2,246,834	\$ 0	\$ 142,348
Fund Balance	\$ 3,344,354	\$ 4,279,011	\$ 4,279,011	\$ 0	\$ 934,657
REVENUES TOTAL:	\$ 5,448,840	\$ 6,525,845	\$ 6,525,845	\$ 0	\$ 1,077,005
EXPENDITURES:					
Personal Services	\$ 342,100	\$ 347,725	\$ 347,725	\$ 0	\$ 5,625
Operating Expenses	\$ 713,416	\$ 740,540	\$ 748,322	\$ 7,782	\$ 34,906
Capital Outlay	\$ 340,814	\$ 0	\$ 0	\$ 0	\$(340,814)
Debt Service	\$ 3,888	\$ 3,888	\$ 3,888	\$ 0	\$ 0
Subtotal:	\$ 1,400,218	\$ 1,092,153	\$ 1,099,935	\$ 7,782	\$(300,283)
Transfers Out	\$ 165,681	\$ 167,974	\$ 167,974	\$ 0	\$ 2,293
Reserves - Operating	\$ 455,302	\$ 455,302	\$ 447,520	\$(7,782)	\$(7,782)
Reserves - Debt	\$ 1,944	\$ 1,944	\$ 1,944	\$ 0	\$ 0
Reserves - Restricted	\$ 3,425,695	\$ 4,808,472	\$ 4,808,472	\$ 0	\$ 1,382,777
EXPENDITURES TOTAL:	\$ 5,448,840	\$ 6,525,845	\$ 6,525,845	\$ 0	\$ 1,077,005

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	209,566	232,441	232,441	178,884	236,182	3,741
5130001 - Vacancy Factor	0	-4,069	-4,069	0	-4,177	-108
5140000 - Overtime	2,115	0	0	1,252	2,500	2,500
5150300 - Class C Meals	21	0	0	0	0	0
5160000 - Compensated Annual Leave	8,225	0	0	10,799	0	0
5160010 - Compensated Ann Leave Payoff	158	0	0	282	0	0
5160020 - Compensated Admin Leave	1,562	0	0	1,562	0	0
5170000 - Compensated Sick Leave	9,791	0	0	3,560	0	0
5210000 - Fica Taxes	16,727	17,784	17,784	14,136	18,260	476
5220000 - Retirement Contributions	20,564	23,244	23,244	19,915	25,554	2,310
5230000 - Health Insurance	57,905	65,659	65,659	50,993	62,643	-3,016
5231000 - Life Insurance	234	235	235	197	239	4
5232000 - Dental Insurance	1,436	1,509	1,509	1,267	1,509	0
5233000 - Lt Disability Insurance	368	371	371	313	381	10
5233100 - St Disability Insurance	666	671	671	566	691	20
5240000 - Workers' Compensation	4,245	4,255	4,255	3,452	3,943	-312
Personal Services:	\$333,582	\$342,100	\$342,100	\$287,178	\$347,725	\$5,625
Operating Expenses:						
5312000 - Tax Collector Fees	35,908	41,215	41,215	39,479	44,653	3,438
5340000 - Other Contractual Services	24,492	45,784	45,784	18,576	45,518	-266
5400000 - Travel And Per Diem	315	2,275	2,275	0	2,275	0
5410000 - Communications	3,252	2,592	2,592	3,349	4,278	1,686
5430000 - Utility Services	5,073	5,110	5,110	3,860	6,121	1,011
5440000 - Rentals And Leases	382	5,000	5,000	5,671	5,000	0
5450000 - Insurance	4,361	1,362	1,362	1,362	3,186	1,824
5460000 - Repair & Maintenance Svcs	288,499	577,407	577,407	255,910	598,440	21,033
5461000 - Rep & Maint-Bldgs & Grounds	370	0	0	0	0	0
5462000 - Rep & Maint-automotive	5,116	1,400	1,400	599	1,400	0
5470000 - Printing And Binding	0	1,500	1,500	16	1,500	0
5490000 - Oth Current Chgs & Obligations	787	3,010	3,010	83	3,010	0
5490501 - OH-Workers' Compensation	1,180	1,104	1,104	1,104	1,028	-76
5490502 - OH-Property & Liability Insurance	779	214	214	214	521	307
5490503 - OH-Dental Insurance	306	377	377	377	366	-11
5490504 - OH-Health Insurance	1,147	1,143	1,143	1,143	1,143	0
5490505 - OH-Life/AD&D, STD, LTD	239	221	221	221	239	18
5490509 - OH-Fleet Oversight	80	0	0	0	1,804	1,804
5490511 - OH-Fleet Fuel	450	0	0	0	3,916	3,916
5520000 - Operating Supplies	3,007	5,500	5,500	3,537	5,500	0
5520010 - Computer Software	0	700	700	699	0	-700
5520020 - Computer Hardware, Non-Capital	0	0	0	2,860	0	0
5521000 - Gas & Oil	1,073	3,892	3,892	1,895	3,949	57
5522000 - Chemicals	3,011	5,000	5,000	3,439	6,000	1,000
5525000 - Tools	2,223	5,250	5,250	3,787	5,250	0
5540000 - Books,pubs,subs & Memberships	1,012	185	185	288	185	0
5550000 - Training	555	3,175	3,175	550	3,040	-135
Operating Expenses:	\$383,617	\$713,416	\$713,416	\$349,018	\$748,322	\$34,906
Capital Outlay:						

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	82,948	0	4,992	4,992	0	0
5650000 - Construction In Progress	69,355	340,814	340,814	146,358	0	-340,814
Capital Outlay:	\$152,303	\$340,814	\$345,806	\$151,350	\$0	-\$340,814
Debt Service:						
5710000 - Principal	0	3,579	3,579	3,579	3,579	0
5720000 - Interest	0	309	309	308	309	0
Debt Service:	\$0	\$3,888	\$3,888	\$3,887	\$3,888	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	63,274	75,875	75,875	75,875	84,837	8,962
5910502 - Tran Out - Prop & Casualty	244,683	0	0	0	0	0
5910510 - Tran Out Fleet	33	0	0	0	0	0
5910704 - Transfers out-Property Appr	89,002	89,806	89,806	89,945	83,137	-6,669
Transfers Out:	\$396,992	\$165,681	\$165,681	\$165,820	\$167,974	\$2,293
Reserves - Operating:						
5990010 - Reserve For Cash	0	203,533	203,533	0	210,670	7,137
5990020 - Reserve For Contingency	0	251,769	251,769	0	236,850	-14,919
Reserves - Operating:	\$0	\$455,302	\$455,302	\$0	\$447,520	-\$7,782
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,944	1,944	0	1,944	0
Reserves - Debt:	\$0	\$1,944	\$1,944	\$0	\$1,944	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,425,695	4,140,144	0	4,808,472	1,382,777
Reserves - Restricted:	\$0	\$3,425,695	\$4,140,144	\$0	\$4,808,472	\$1,382,777
TOTAL EXPENDITURES:	\$1,266,493	\$5,448,840	\$6,168,281	\$957,253	\$6,525,845	\$1,077,005

FUND 128 – SUBDIVISION POND MAINTENANCE

MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES
<p>The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.</p> <p>This Fund includes 63 individual MSBUs which provides funding for costs associated with repair and maintenance of stormwater management systems within the specific subdivision that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.</p> <p>There were no changes between the Recommended and Tentative Budgets.</p>

REVENUES
<p>An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.</p> <p>There were no changes between the Recommended and Tentative Budgets.</p>

128-SUBDIVISION POND MSBU SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 911,047	\$ 1,050,450	\$ 1,050,450	\$ 0	\$ 139,403
<u>Less 5% Statutory Reduction</u>	<u>\$(45,557)</u>	<u>\$(52,528)</u>	<u>\$(52,528)</u>	<u>\$ 0</u>	<u>\$(6,971)</u>
Subtotal:	\$ 865,490	\$ 997,922	\$ 997,922	\$ 0	\$ 132,432
<u>Fund Balance</u>	<u>\$ 489,303</u>	<u>\$ 599,849</u>	<u>\$ 599,849</u>	<u>\$ 0</u>	<u>\$ 110,546</u>
REVENUES TOTAL:	<u>\$ 1,354,793</u>	<u>\$ 1,597,771</u>	<u>\$ 1,597,771</u>	<u>\$ 0</u>	<u>\$ 242,978</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 986,380</u>	<u>\$ 1,214,178</u>	<u>\$ 1,214,178</u>	<u>\$ 0</u>	<u>\$ 227,798</u>
Subtotal:	\$ 986,380	\$ 1,214,178	\$ 1,214,178	\$ 0	\$ 227,798
<u>Transfers Out</u>	<u>\$ 368,413</u>	<u>\$ 383,593</u>	<u>\$ 383,593</u>	<u>\$ 0</u>	<u>\$ 15,180</u>
EXPENDITURES TOTAL:	<u>\$ 1,354,793</u>	<u>\$ 1,597,771</u>	<u>\$ 1,597,771</u>	<u>\$ 0</u>	<u>\$ 242,978</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 128 - SUBDIVISION POND MSBU

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	14,562	18,220	18,220	17,456	21,009	2,789
5460000 - Repair & Maintenance Svcs	455,506	968,160	1,211,550	365,200	1,193,169	225,009
Operating Expenses:	\$470,068	\$986,380	\$1,229,770	\$382,656	\$1,214,178	\$227,798
Transfers Out:						
5910001 - Tran Out-general Fund	168,614	353,271	353,271	351,405	368,503	15,232
5910102 - Tran Out-transportation Trust	0	15,142	15,142	15,058	15,090	-52
Transfers Out:	\$168,614	\$368,413	\$368,413	\$366,462	\$383,593	\$15,180
TOTAL EXPENDITURES:	\$638,682	\$1,354,793	\$1,598,183	\$749,118	\$1,597,771	\$242,978

**FUND 129 – SUBDIVISION STREETLIGHT
MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 31 MSBUs which provides funding for costs associated with repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

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 the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

There were no changes between the Recommended and Tentative Budgets.

129-STREET LIGHTING MSBU SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 260,846	\$ 288,262	\$ 288,262	\$ 0	\$ 27,416
<u>Less 5% Statutory Reduction</u>	<u>\$(13,041)</u>	<u>\$(14,416)</u>	<u>\$(14,416)</u>	<u>\$ 0</u>	<u>\$(1,375)</u>
Subtotal:	\$ 247,805	\$ 273,846	\$ 273,846	\$ 0	\$ 26,041
<u>Fund Balance</u>	<u>\$ 217,311</u>	<u>\$ 141,454</u>	<u>\$ 141,454</u>	<u>\$ 0</u>	<u>\$(75,857)</u>
REVENUES TOTAL:	<u>\$ 465,116</u>	<u>\$ 415,300</u>	<u>\$ 415,300</u>	<u>\$ 0</u>	<u>\$(49,816)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 407,157</u>	<u>\$ 351,822</u>	<u>\$ 351,822</u>	<u>\$ 0</u>	<u>\$(55,335)</u>
Subtotal:	\$ 407,157	\$ 351,822	\$ 351,822	\$ 0	\$(55,335)
<u>Transfers Out</u>	<u>\$ 57,959</u>	<u>\$ 63,478</u>	<u>\$ 63,478</u>	<u>\$ 0</u>	<u>\$ 5,519</u>
EXPENDITURES TOTAL:	<u>\$ 465,116</u>	<u>\$ 415,300</u>	<u>\$ 415,300</u>	<u>\$ 0</u>	<u>\$(49,816)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

129-STREET LIGHTING MSBU SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	6,174	5,219	5,219	5,001	5,766	547
5430000 - Utility Services	255,126	401,938	451,162	222,210	346,056	-55,882
Operating Expenses:	\$261,300	\$407,157	\$456,381	\$227,210	\$351,822	-\$55,335
Transfers Out:						
5910001 - Tran Out-general Fund	29,238	57,959	57,641	57,640	63,478	5,519
Transfers Out:	\$29,238	\$57,959	\$57,641	\$57,640	\$63,478	\$5,519
TOTAL EXPENDITURES:	\$290,538	\$465,116	\$514,022	\$284,851	\$415,300	-\$49,816

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the Offices of the Clerks of the Circuit 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.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating Expenses were adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves were adjusted in accordance with the Budget Policy**

REVENUES

The revenues deposited in this Fund are \$2.00 of a \$4.00 recording fee which is collected by the Clerk of the Circuit Court. Revenues for this Fund can support expenses therefore, a transfer from the General Fund is not anticipated for FY22. Other sources of revenue include Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 926,641	\$ 1,176,456	\$ 1,176,456	\$ 0	\$ 249,815
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(46,557)	\$(59,048)	\$(59,048)	\$ 0	\$(12,491)
Subtotal:	\$ 884,584	\$ 1,121,908	\$ 1,121,908	\$ 0	\$ 237,324
Transfers In	\$ 104,937	\$ 0	\$ 0	\$ 0	\$(104,937)
Fund Balance	\$ 433,427	\$ 686,645	\$ 686,645	\$ 0	\$ 253,218
REVENUES TOTAL:	\$ 1,422,948	\$ 1,808,553	\$ 1,808,553	\$ 0	\$ 385,605
EXPENDITURES:					
Personal Services	\$ 518,422	\$ 520,353	\$ 522,066	\$ 1,713	\$ 3,644
Operating Expenses	\$ 653,442	\$ 705,990	\$ 706,459	\$ 469	\$ 53,017
Capital Outlay	\$ 171,000	\$ 174,600	\$ 174,600	\$ 0	\$ 3,600
Subtotal:	\$ 1,342,864	\$ 1,400,943	\$ 1,403,125	\$ 2,182	\$ 60,261
Transfers Out	\$ 80,084	\$ 90,352	\$ 90,352	\$ 0	\$ 10,268
Reserves - Operating	\$ 0	\$ 317,258	\$ 315,076	\$(2,182)	\$ 315,076
EXPENDITURES TOTAL:	\$ 1,422,948	\$ 1,808,553	\$ 1,808,553	\$ 0	\$ 385,605

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

130-COURT RELATED TECHNOLOGY FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	325,669	372,632	372,632	278,433	361,465	-11,167
5130001 - Vacancy Factor	0	-6,543	-6,543	0	-6,344	199
5140000 - Overtime	110	1,300	1,300	12	1,000	-300
5160000 - Compensated Annual Leave	15,734	0	0	15,950	0	0
5160010 - Compensated Ann Leave Payoff	13,190	0	0	1,310	0	0
5160020 - Compensated Admin Leave	1,781	0	0	2,091	0	0
5170000 - Compensated Sick Leave	11,511	0	0	3,251	0	0
5210000 - Fica Taxes	26,578	28,606	28,606	21,503	27,729	-877
5220000 - Retirement Contributions	32,653	37,394	37,394	30,521	39,218	1,824
5230000 - Health Insurance	87,642	81,026	81,026	75,321	94,831	13,805
5231000 - Life Insurance	359	380	380	289	369	-11
5232000 - Dental Insurance	1,524	1,312	1,312	1,331	1,585	273
5233000 - Lt Disability Insurance	570	598	598	460	582	-16
5233100 - St Disability Insurance	1,032	1,082	1,082	833	1,049	-33
5240000 - Workers' Compensation	659	635	635	512	582	-53
Personal Services:	\$519,013	\$518,422	\$518,422	\$431,818	\$522,066	\$3,644
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	3,000	125,000	0
5340000 - Other Contractual Services	80,500	110,000	110,000	82,495	110,000	0
5400000 - Travel And Per Diem	0	3,750	3,750	0	1,800	-1,950
5440000 - Rentals And Leases	0	0	0	1,799	0	0
5450000 - Insurance	583	1,302	1,302	1,302	1,767	465
5460000 - Repair & Maintenance Svcs	81,916	53,910	53,910	31,242	66,185	12,275
5490000 - Oth Current Chgs & Obligations	0	2,765	2,765	192	2,813	48
5490501 - OH-Workers' Compensation	1,285	1,200	1,200	1,200	1,115	-85
5490502 - OH-Property & Liability Insurance	104	205	205	205	289	84
5490503 - OH-Dental Insurance	335	410	410	410	395	-15
5490504 - OH-Health Insurance	1,245	1,245	1,245	1,245	1,245	0
5490505 - OH-Life/AD&D, STD, LTD	312	288	288	288	260	-28
5511000 - Office Supplies	1,611	6,775	6,775	4,581	6,775	0
5512000 - Office Equipment	4,130	44,665	44,665	35,564	46,010	1,345
5520000 - Operating Supplies	37,212	68,446	68,446	34,836	84,974	16,528
5520010 - Computer Software	18,724	180,781	180,781	23,884	180,781	0
5520020 - Computer Hardware, Non-Capital	28,350	33,200	33,200	33,490	60,050	26,850
5520021 - Computer Hardware, Operating	975	10,000	10,000	29,003	10,000	0
5540000 - Books,pubs,subs & Memberships	354	4,400	4,400	1,469	1,000	-3,400
5541000 - Registration Fees	0	900	900	0	0	-900
5550000 - Training	1,799	4,200	4,200	4,200	6,000	1,800
Operating Expenses:	\$384,436	\$653,442	\$653,442	\$290,404	\$706,459	\$53,017
Capital Outlay:						
5640000 - Machinery & Equipment	88,921	96,000	96,000	0	30,800	-65,200
5640020 - Computer Hardware, Capital	61,318	75,000	75,000	18,620	143,800	68,800
Capital Outlay:	\$150,240	\$171,000	\$171,000	\$18,620	\$174,600	\$3,600
Transfers Out:						
5910001 - Tran Out-general Fund	62,436	80,084	80,084	80,084	90,352	10,268
5910502 - Tran Out - Prop & Casualty	287	0	0	0	0	0

130-COURT RELATED TECHNOLOGY FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:	\$62,723	\$80,084	\$80,084	\$80,084	\$90,352	\$10,268
Reserves - Operating:						
5990010 - Reserve For Cash	0	0	186,913	0	219,449	219,449
5990020 - Reserve For Contingency	0	0	0	0	95,627	95,627
Reserves - Operating:	\$0	\$0	\$186,913	\$0	\$315,076	\$315,076
TOTAL EXPENDITURES:	\$1,116,412	\$1,422,948	\$1,609,861	\$820,926	\$1,808,553	\$385,605

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

The Countywide Fire Fund provides funding to operate Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. For FY22 the County will be adding 2 new fire stations based on priority system needs bringing the total from 15 stations to 17. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), Medical Director (2146), and Fire Marshal (2133) and other departments that support the fire function, Information Technology (1245), (1246), (1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased primarily due to the addition of a Fire Plans Reviewer position due to the increase in demand for services which was partially offset by adjustments to employee plan selections during Open Enrollment**
- **Operating was adjusted for Bad Debt which is based on the revised revenues noted below and was partially offset by adjustments to overhead allocations and Property & Liability Insurance**
- **Reserves – Assigned were adjusted to account for future costs associated with new fire stations**
- **Reserves - Operating were adjusted in accordance with the Budget Policy**

REVENUES

The primary funding sources anticipate increases for FY22. Ad Valorem increased due to the property valuation increase (8.80%) although no change to the millage rate of 1.0682 is proposed. There is also no proposed increases to the Special Assessment rates, but due to additional units from growth also projects an increase in revenue generated by the program. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Interest, Transfers In and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue projections were re-evaluated which resulted in an increase in Charges for Services**

134-COUNTYWIDE FIRE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 25,606,162	\$ 27,860,253	\$ 27,860,253	\$ 0	\$ 2,254,091
PY Delinquent Ad Valorem Tax	\$ 4,500	\$ 4,700	\$ 4,700	\$ 0	\$ 200
Permits, Fees & Special Assessments	\$ 41,428,207	\$ 42,893,193	\$ 42,893,193	\$ 0	\$ 1,464,986
Intergovernmental Revenue	\$ 0	\$ 98,000	\$ 98,000	\$ 0	\$ 98,000
Charges For Services	\$ 10,978,561	\$ 11,941,507	\$ 13,118,678	\$ 1,177,171	\$ 2,140,117
Miscellaneous Revenues	\$ 1,898,141	\$ 1,317,137	\$ 1,317,137	\$ 0	\$(581,004)
Less 5% Statutory Reduction	\$(3,995,779)	\$(4,205,740)	\$(4,264,598)	\$(58,858)	\$(268,819)
Subtotal:	\$ 75,919,792	\$ 79,909,050	\$ 81,027,363	\$ 1,118,313	\$ 5,107,571
Transfers In	\$ 4,786,055	\$ 4,846,506	\$ 4,846,506	\$ 0	\$ 60,451
Fund Balance	\$ 26,831,356	\$ 36,277,578	\$ 36,277,578	\$ 0	\$ 9,446,222
REVENUES TOTAL:	\$ 107,537,203	\$ 121,033,134	\$ 122,151,447	\$ 1,118,313	\$ 14,614,244
EXPENDITURES:					
Personal Services	\$ 45,824,588	\$ 46,081,298	\$ 46,426,958	\$ 345,660	\$ 602,370
Operating Expenses	\$ 15,983,115	\$ 16,638,081	\$ 17,273,138	\$ 635,057	\$ 1,290,023
Capital Outlay	\$ 177,585	\$ 11,500	\$ 11,500	\$ 0	\$(166,085)
Debt Service	\$ 2,552,448	\$ 2,666,566	\$ 2,666,566	\$ 0	\$ 114,118
Subtotal:	\$ 64,537,736	\$ 65,397,445	\$ 66,378,162	\$ 980,717	\$ 1,840,426
Transfers Out	\$ 18,730,689	\$ 32,965,624	\$ 32,965,624	\$ 0	\$ 14,234,935
Reserves - Operating	\$ 19,403,777	\$ 19,412,272	\$ 18,868,020	\$(544,252)	\$(535,757)
Reserves - Debt	\$ 1,954,492	\$ 2,082,369	\$ 2,082,369	\$ 0	\$ 127,877
Reserves - Capital	\$ 2,910,509	\$ 1,175,424	\$ 1,175,424	\$ 0	\$(1,735,085)
Reserves - Assigned	\$ 0	\$ 0	\$ 681,848	\$ 681,848	\$ 681,848
EXPENDITURES TOTAL:	\$ 107,537,203	\$ 121,033,134	\$ 122,151,447	\$ 1,118,313	\$ 14,614,244

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	19,156,698	22,744,670	22,744,670	16,483,742	22,681,443	-63,227
5120002 - Disaster Relief	144,170	0	0	178,027	0	0
5120030 - Holiday Pay	430,491	540,000	540,000	440,359	500,000	-40,000
5124000 - Exec Deferred Compensation	21,559	12,000	12,000	32,503	27,065	15,065
5130001 - Vacancy Factor	0	-517,485	-517,485	0	-515,718	1,767
5130002 - Other Salaries & Wages-Standby	414,757	345,000	345,000	323,345	345,000	0
5130003 - Other Salaries & Wages-Deploym	4,319	0	0	0	0	0
5130004 - Other Salaries & Wages-BC Work	305,053	400,000	400,000	280,539	400,000	0
5140000 - Overtime	3,353,197	2,499,254	2,499,254	3,039,150	2,609,500	110,246
5150000 - Incentive Pay	2,725,927	2,661,415	2,661,415	2,402,306	2,511,805	-149,610
5150010 - Uniform Allowance	118,676	104,100	104,100	75,075	104,100	0
5150030 - Educ Incentive Firefighters	97,580	75,600	75,600	82,650	102,000	26,400
5150031 - Tuition Reimbursement - CBA	9,068	50,000	50,000	6,753	50,000	0
5150032 - Tuition Reimbursement - Non-CBA	0	10,000	10,000	2,027	10,000	0
5150100 - Wellness Incentive	139,630	130,650	130,650	125,190	130,650	0
5160000 - Compensated Annual Leave	1,526,490	0	0	1,465,052	0	0
5160010 - Compensated Ann Leave Payoff	25,700	0	0	25,631	0	0
5160020 - Compensated Admin Leave	13,656	0	0	20,872	0	0
5170000 - Compensated Sick Leave	1,084,776	0	0	1,038,543	0	0
5170010 - Compensated Sick Leave Payoff	54,762	0	0	54,533	0	0
5210000 - Fica Taxes	2,173,470	2,179,220	2,179,220	1,913,094	2,173,661	-5,559
5220000 - Retirement Contributions	6,922,923	6,848,680	6,848,680	6,031,248	7,213,579	364,899
5230000 - Health Insurance	5,359,010	6,010,445	6,010,445	4,806,568	6,393,209	382,764
5231000 - Life Insurance	21,741	29,967	29,967	18,544	29,868	-99
5232000 - Dental Insurance	121,008	138,619	138,619	115,121	137,520	-1,099
5233000 - Lt Disability Insurance	34,216	38,978	38,978	29,557	38,936	-42
5233100 - St Disability Insurance	61,848	69,477	69,477	53,429	69,267	-210
5240000 - Workers' Compensation	1,356,648	1,453,998	1,453,998	1,209,184	1,415,073	-38,925
5250000 - Unemployment Compensation	8,368	0	0	4,965	0	0
Personal Services:	\$45,685,740	\$45,824,588	\$45,824,588	\$40,258,006	\$46,426,958	\$602,370
Operating Expenses:						
5310000 - Professional Services	26,602	32,500	50,915	33,685	92,500	60,000
5310006 - Legal Fees	54,776	50,000	50,000	39,541	50,000	0
5312000 - Tax Collector Fees	1,244,861	1,264,946	1,264,946	1,324,625	1,389,926	124,980
5314000 - Medical Svcs	254,804	306,006	306,006	106,841	304,506	-1,500
5340000 - Other Contractual Services	1,120,082	1,234,936	1,234,936	792,468	1,304,300	69,364
5400000 - Travel And Per Diem	15,488	40,348	40,348	14,031	41,648	1,300
5410000 - Communications	249,551	282,651	282,651	239,499	294,981	12,330
5420000 - Freight & Postage Services	2,870	5,930	5,930	917	5,835	-95
5430000 - Utility Services	326,256	350,200	350,200	256,758	344,840	-5,360
5440000 - Rentals And Leases	208,471	251,127	251,127	232,067	394,667	143,540
5450000 - Insurance	156,027	246,937	246,937	246,937	226,185	-20,752
5460000 - Repair & Maintenance Svcs	843,907	1,575,577	1,573,240	717,164	1,083,547	-492,030
5460008 - R&M Parking re-paving	110,306	0	0	0	0	0
5462000 - Rep & Maint-automotive	1,730,809	1,523,000	1,523,000	1,194,422	1,823,000	300,000
5470000 - Printing And Binding	1,322	3,800	3,800	4,000	3,800	0
5480000 - Promotional Activities	4,470	16,000	16,000	348	16,000	0
5490000 - Oth Current Chgs & Obligations	203,955	225,502	225,502	181,894	346,500	120,998

FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490400 - Bad Debt	5,160,953	5,722,791	5,722,791	4,793,533	6,710,946	988,155
5490500 - Reimbursement Of Py Revenue	251	0	0	0	0	0
5490501 - OH-Workers' Compensation	98,368	91,915	91,915	91,915	85,542	-6,373
5490502 - OH-Property & Liability Insurance	27,851	38,811	38,811	38,811	36,972	-1,839
5490503 - OH-Dental Insurance	25,643	31,405	31,405	31,405	30,298	-1,107
5490504 - OH-Health Insurance	95,309	95,364	95,364	95,364	95,533	169
5490505 - OH-Life/AD&D, STD, LTD	21,099	19,440	19,440	19,440	20,416	976
5490509 - OH-Fleet Oversight	13,120	17,010	17,010	17,010	21,812	4,802
5490511 - OH-Fleet Fuel	73,800	24,624	24,624	24,624	47,348	22,724
5491000 - Other Government Agencies	0	0	0	17	0	0
5511000 - Office Supplies	25,293	32,000	32,000	25,936	33,316	1,316
5512000 - Office Equipment	3,381	4,000	4,000	4,512	4,000	0
5520000 - Operating Supplies	832,202	1,263,149	1,254,614	709,443	1,205,722	-57,427
5520010 - Computer Software	149,912	45,000	45,000	50,524	69,009	24,009
5520011 - Computer Software, SAAS	0	1,500	1,500	1,439	0	-1,500
5520020 - Computer Hardware, Non-Capital	101,068	128,233	128,233	39,741	34,300	-93,933
5521000 - Gas & Oil	226,800	292,115	292,115	191,701	352,632	60,517
5521005 - Gas & Oil-Direct	166,788	178,482	178,482	191,293	251,166	72,684
5524500 - Cleaning Supplies	14	0	0	0	0	0
5525000 - Tools	1,698	1,800	1,800	1,913	0	-1,800
5526000 - Clothing	241,003	283,350	283,350	182,827	281,650	-1,700
5540000 - Books,pubs,subs & Memberships	5,693	15,351	15,351	9,928	13,166	-2,185
5541000 - Registration Fees	4,708	17,840	17,840	3,779	17,840	0
5550000 - Training	52,507	269,475	269,475	102,964	239,235	-30,240
Operating Expenses:	\$13,882,017	\$15,983,115	\$15,990,658	\$12,013,316	\$17,273,138	\$1,290,023
Capital Outlay:						
5640000 - Machinery & Equipment	260,082	157,785	168,657	152,485	0	-157,785
5640020 - Computer Hardware, Capital	80,725	19,800	19,800	10,159	11,500	-8,300
5680010 - Computer Software, Capital	0	0	43,673	34,673	0	0
Capital Outlay:	\$340,807	\$177,585	\$232,130	\$197,317	\$11,500	-\$166,085
Debt Service:						
5710000 - Principal	1,989,564	2,032,244	2,032,244	2,046,775	2,184,017	151,773
5720000 - Interest	559,500	520,204	520,204	507,008	482,549	-37,655
Debt Service:	\$2,549,064	\$2,552,448	\$2,552,448	\$2,553,783	\$2,666,566	\$114,118
Transfers Out:						
5910001 - Tran Out-general Fund	5,886,096	2,909,155	2,909,155	2,909,155	3,031,787	122,632
5910158 - Tran Out-intergov Radio Commun	228,748	202,553	202,553	202,553	217,012	14,459
5910240 - Tran Out-TDT Revenue Refunding a	344,500	0	0	0	0	0
5910242 - Transfers Out Fund 242	301,011	300,363	300,363	300,363	300,033	-330
5910248 - Tran Out - 248	794,676	529,784	529,784	529,784	529,784	0
5910331 - Tran Out - Fire Capital Fund	1,725,647	12,224,184	13,183,520	13,183,520	26,041,109	13,816,925
5910502 - Tran Out - Prop & Casualty	653,523	0	0	0	0	0
5910510 - Tran Out Fleet	182,251	42,918	42,918	42,918	44,454	1,536
5910511 - Tran Out Fleet Fuel F511	101,760	77,380	77,380	77,380	313,500	236,120
5910704 - Transfers out-Property Appr	390,546	391,366	391,366	391,971	413,061	21,695
5910705 - Transfers out-Sheriff	1,971,782	2,052,986	2,052,986	2,052,986	2,074,884	21,898

FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:	\$12,580,540	\$18,730,689	\$19,690,025	\$19,690,630	\$32,965,624	\$14,234,935
Reserves - Operating:						
5990010 - Reserve For Cash	0	13,281,939	13,281,939	0	16,110,953	2,829,014
5990020 - Reserve For Contingency	0	6,121,838	6,245,960	0	2,757,067	-3,364,771
Reserves - Operating:	\$0	\$19,403,777	\$19,527,899	\$0	\$18,868,020	-\$535,757
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,954,492	1,954,492	0	2,082,369	127,877
Reserves - Debt:	\$0	\$1,954,492	\$1,954,492	\$0	\$2,082,369	\$127,877
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	2,910,509	1,951,173	0	0	-2,910,509
5990041 - Res For Capital - Designated	0	0	0	0	1,175,424	1,175,424
Reserves - Capital:	\$0	\$2,910,509	\$1,951,173	\$0	\$1,175,424	-\$1,735,085
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	0	0	681,848	681,848
Reserves - Assigned:	\$0	\$0	\$0	\$0	\$681,848	\$681,848
TOTAL EXPENDITURES:	\$75,038,168	\$107,537,203	\$107,723,413	\$74,713,051	\$122,151,447	\$14,614,244

FUND 137 – HOME FUND

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2018, but it was automatically renewed as outlined in the original agreement for an additional three fiscal years (ending on September 30, 2021). A new agreement was created on July 6, 2020 ending on September 30, 2023.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The HOME Fund is funded by grant revenue and Fund Balance. Intergovernmental Revenue includes the new FY22 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining grant funds from the prior year which total \$2,147,662.

There were no changes between the Recommended and Tentative Budgets.

137-HOME FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 1,414,544	\$ 2,147,662	\$ 2,147,662	\$ 0	\$ 733,118
Subtotal:	\$ 1,414,544	\$ 2,147,662	\$ 2,147,662	\$ 0	\$ 733,118
<u>Fund Balance</u>	\$ 236,877	\$ 353,314	\$ 353,314	\$ 0	\$ 116,437
REVENUES TOTAL:	\$ 1,651,421	\$ 2,500,976	\$ 2,500,976	\$ 0	\$ 849,555
EXPENDITURES:					
Personal Services	\$ 101,237	\$ 91,724	\$ 91,724	\$ 0	\$(9,513)
Operating Expenses	\$ 860,953	\$ 1,308,207	\$ 1,308,207	\$ 0	\$ 447,254
<u>Grants and Aids</u>	\$ 689,231	\$ 1,101,045	\$ 1,101,045	\$ 0	\$ 411,814
Subtotal:	\$ 1,651,421	\$ 2,500,976	\$ 2,500,976	\$ 0	\$ 849,555
EXPENDITURES TOTAL:	\$ 1,651,421	\$ 2,500,976	\$ 2,500,976	\$ 0	\$ 849,555

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 137 – HOME FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	35,797	60,860	60,860	15,763	55,943	-4,917
5120002 - Disaster Relief	0	0	0	902	0	0
5130001 - Vacancy Factor	0	-1,109	-1,109	0	-1,024	85
5140000 - Overtime	793	2,500	2,500	589	2,500	0
5150300 - Class C Meals	13	0	0	0	0	0
5160000 - Compensated Annual Leave	1,815	0	0	1,394	0	0
5160020 - Compensated Admin Leave	282	0	0	0	0	0
5170000 - Compensated Sick Leave	1,461	0	0	3,478	0	0
5210000 - Fica Taxes	2,587	4,848	4,848	1,461	4,471	-377
5220000 - Retirement Contributions	3,504	6,336	6,336	2,217	6,322	-14
5230000 - Health Insurance	16,716	26,854	26,854	7,425	22,685	-4,169
5231000 - Life Insurance	40	64	64	22	60	-4
5232000 - Dental Insurance	299	492	492	158	410	-82
5233000 - Lt Disability Insurance	61	101	101	34	94	-7
5233100 - St Disability Insurance	111	183	183	61	169	-14
5240000 - Workers' Compensation	69	108	108	36	94	-14
Personal Services:	\$63,547	\$101,237	\$101,237	\$33,540	\$91,724	-\$9,513
Operating Expenses:						
5310000 - Professional Services	5,063	5,000	5,000	0	5,000	0
5400000 - Travel And Per Diem	0	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5488000 - Promotional-ads/media Buys	0	3,074	3,074	0	3,074	0
5490000 - Oth Current Chgs & Obligations	1,618,941	846,279	1,001,973	46,020	1,293,533	447,254
5490500 - Reimbursement Of Py Revenue	0	0	0	0	0	0
5511000 - Office Supplies	0	1,000	1,000	0	1,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	0	300	300	0	300	0
5541000 - Registration Fees	0	1,000	1,000	0	1,000	0
5550000 - Training	0	1,500	1,500	0	1,500	0
Operating Expenses:	\$1,624,003	\$860,953	\$1,016,647	\$46,020	\$1,308,207	\$447,254
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	541,274	541,274	0	805,131	263,857
5811000-Aids To Gov't Agencies	107,009	147,957	147,957	14,428	295,914	147,957
Grants and Aids:	\$107,009	\$689,231	\$689,231	\$14,428	\$1,101,045	\$411,814
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	160	0	0	0	0	0
Transfers Out:	\$160	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,794,720	\$1,651,421	\$1,807,115	\$93,988	\$2,500,976	\$849,555

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.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. Additional revenue includes Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 65,961	\$ 66,843	\$ 66,843	\$ 0	\$ 882
Miscellaneous Revenues	\$ 136	\$ 136	\$ 136	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(3,305)</u>	<u>\$(3,349)</u>	<u>\$(3,349)</u>	<u>\$ 0</u>	<u>\$(44)</u>
Subtotal:	\$ 62,792	\$ 63,630	\$ 63,630	\$ 0	\$ 838
<u>Fund Balance</u>	<u>\$ 7,002</u>	<u>\$ 20,611</u>	<u>\$ 20,611</u>	<u>\$ 0</u>	<u>\$ 13,609</u>
REVENUES TOTAL:	<u>\$ 69,794</u>	<u>\$ 84,241</u>	<u>\$ 84,241</u>	<u>\$ 0</u>	<u>\$ 14,447</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 69,794</u>	<u>\$ 84,241</u>	<u>\$ 84,241</u>	<u>\$ 0</u>	<u>\$ 14,447</u>
EXPENDITURES TOTAL:	<u>\$ 69,794</u>	<u>\$ 84,241</u>	<u>\$ 84,241</u>	<u>\$ 0</u>	<u>\$ 14,447</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 139 - CRIMINAL JUSTICE TRAINING

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	50,614	69,794	88,875	62,927	84,241	14,447
Transfers Out:	\$50,614	\$69,794	\$88,875	\$62,927	\$84,241	\$14,447
TOTAL EXPENDITURES:	\$50,614	\$69,794	\$88,875	\$62,927	\$84,241	\$14,447

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-related purposes (Section 328.66 and 328.72, Florida Statutes).

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues are derived from boat registration fees collected by the State, Interest, Rents and Royalties as well as Fund Balance. Estimated revenue is based on calculated trends.

There were no changes between the Recommended and Tentative Budgets.

141-BOATING IMPROVEMENT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 90,666	\$ 95,113	\$ 95,113	\$ 0	\$ 4,447
Miscellaneous Revenues	\$ 18,092	\$ 19,322	\$ 19,322	\$ 0	\$ 1,230
Less 5% Statutory Reduction	\$(5,438)	\$(5,722)	\$(5,722)	\$ 0	\$(284)
Subtotal:	\$ 103,320	\$ 108,713	\$ 108,713	\$ 0	\$ 5,393
Fund Balance	\$ 654,526	\$ 141,535	\$ 141,535	\$ 0	\$(512,991)
REVENUES TOTAL:	\$ 757,846	\$ 250,248	\$ 250,248	\$ 0	\$(507,598)
EXPENDITURES:					
Capital Outlay	\$ 486,566	\$ 50,000	\$ 50,000	\$ 0	\$(436,566)
Subtotal:	\$ 486,566	\$ 50,000	\$ 50,000	\$ 0	\$(436,566)
Transfers Out	\$ 8,158	\$ 8,849	\$ 8,849	\$ 0	\$ 691
Reserves - Operating	\$ 54,256	\$ 50,050	\$ 50,050	\$ 0	\$(4,206)
Reserves - Capital	\$ 208,866	\$ 141,349	\$ 141,349	\$ 0	\$(67,517)
EXPENDITURES TOTAL:	\$ 757,846	\$ 250,248	\$ 250,248	\$ 0	\$(507,598)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 141 - BOATING IMPROVEMENT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	46,522	486,566	510,147	8,054	50,000	-436,566
Capital Outlay:	\$46,522	\$486,566	\$510,147	\$8,054	\$50,000	-\$436,566
Transfers Out:						
5910001 - Tran Out-general Fund	5,904	8,158	8,158	8,158	8,849	691
Transfers Out:	\$5,904	\$8,158	\$8,158	\$8,158	\$8,849	\$691
Reserves - Operating:						
5990010 - Reserve For Cash	0	54,256	54,256	0	50,050	-4,206
Reserves - Operating:	\$0	\$54,256	\$54,256	\$0	\$50,050	-\$4,206
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	208,866	166,181	0	141,349	-67,517
Reserves - Capital:	\$0	\$208,866	\$166,181	\$0	\$141,349	-\$67,517
TOTAL EXPENDITURES:	\$52,426	\$757,846	\$738,742	\$16,212	\$250,248	-\$507,598

FUND 142 – MOBILITY FEE EAST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. However, Ordinance No. 2020-63 restructured the East Mobility Fee Funds dividing this District (East District) into 2 separate Districts. As a result, two new Funds (190 and 191) have been created for revenue receipts moving forward. This Fund reflects remaining funds from the prior program.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Due to the restructuring of the Mobility Fee District, this Fund will no longer receive new revenue and will only include Fund Balance, which will be revised once the balance remaining from currently funded capital projects are determined.

There were no changes between the Recommended and Tentative Budgets.

142 - MOBILITY FEE EAST DISTRICT SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 8,321,753	\$ 0	\$ 0	\$ 0	\$(8,321,753)
Miscellaneous Revenues	\$ 155,042	\$ 0	\$ 0	\$ 0	\$(155,042)
Less 5% Statutory Reduction	\$(423,840)	\$ 0	\$ 0	\$ 0	\$ 423,840
Subtotal:	\$ 8,052,955	\$ 0	\$ 0	\$ 0	\$(8,052,955)
Fund Balance	\$ 21,339,723	\$ 5,095,117	\$ 5,095,117	\$ 0	\$(16,244,606)
REVENUES TOTAL:	\$ 29,392,678	\$ 5,095,117	\$ 5,095,117	\$ 0	\$(24,297,561)
EXPENDITURES:					
Operating Expenses	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000
Capital Outlay	\$ 18,744,275	\$ 4,995,117	\$ 4,995,117	\$ 0	\$(13,749,158)
Subtotal:	\$ 18,744,275	\$ 5,095,117	\$ 5,095,117	\$ 0	\$(13,649,158)
Transfers Out	\$ 9,488	\$ 0	\$ 0	\$ 0	\$(9,488)
Reserves - Capital	\$ 10,638,915	\$ 0	\$ 0	\$ 0	\$(10,638,915)
EXPENDITURES TOTAL:	\$ 29,392,678	\$ 5,095,117	\$ 5,095,117	\$ 0	\$(24,297,561)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

142 - MOBILITY FEE EAST DISTRICT SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	245,544	0	100,000	99,045	100,000	100,000
Operating Expenses:	\$245,544	\$0	\$100,000	\$99,045	\$100,000	\$100,000
Capital Outlay:						
5650000 - Construction In Progress	2,547,501	18,744,275	17,211,392	1,209,929	4,995,117	-13,749,158
Capital Outlay:	\$2,547,501	\$18,744,275	\$17,211,392	\$1,209,929	\$4,995,117	-\$13,749,158
Transfers Out:						
5910001 - Tran Out-general Fund	6,529	9,488	0	0	0	-9,488
Transfers Out:	\$6,529	\$9,488	\$0	\$0	\$0	-\$9,488
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	176,851	0	0	0	-176,851
5990041 - Res For Capital - Designated	0	10,462,064	4,997,036	0	0	-10,462,064
Reserves - Capital:	\$0	\$10,638,915	\$4,997,036	\$0	\$0	-\$10,638,915
TOTAL EXPENDITURES:	\$2,799,574	\$29,392,678	\$22,308,428	\$1,308,974	\$5,095,117	-\$24,297,561

FUND 143 – MOBILITY FEE WEST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The originating Ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. Ordinance #2020-63 restructured the East District Mobility Fee Funds into two separate funds, but the West District remains unchanged with only an increase fees effective March 1, 2021 per the new Ordinance. This Fund represents the West District.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. Revenues are projected to increase based on estimates for fees and development activity which will be reevaluated through the budget process. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects are determined.

There were no changes between the Recommended and Tentative Budgets.

143 - MOBILITY FEE WEST DISTRICT SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 18,335,154	\$ 20,793,070	\$ 20,793,070	\$ 0	\$ 2,457,916
Miscellaneous Revenues	\$ 349,751	\$ 349,751	\$ 349,751	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(934,245)	\$(1,057,141)	\$(1,057,141)	\$ 0	\$(122,896)
Subtotal:	\$ 17,750,660	\$ 20,085,680	\$ 20,085,680	\$ 0	\$ 2,335,020
Fund Balance	\$ 58,295,278	\$ 43,557,270	\$ 43,557,270	\$ 0	\$(14,738,008)
REVENUES TOTAL:	\$ 76,045,938	\$ 63,642,950	\$ 63,642,950	\$ 0	\$(12,402,988)
EXPENDITURES:					
Operating Expenses	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000
Capital Outlay	\$ 26,731,029	\$ 33,393,375	\$ 33,393,375	\$ 0	\$ 6,662,346
Subtotal:	\$ 26,731,029	\$ 33,493,375	\$ 33,493,375	\$ 0	\$ 6,762,346
Transfers Out	\$ 21,431	\$ 35,533	\$ 35,533	\$ 0	\$ 14,102
Reserves - Capital	\$ 49,293,478	\$ 30,114,042	\$ 30,114,042	\$ 0	\$(19,179,436)
EXPENDITURES TOTAL:	\$ 76,045,938	\$ 63,642,950	\$ 63,642,950	\$ 0	\$(12,402,988)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 143 – MOBILITY FEE WEST DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	254,812	0	100,000	97,905	100,000	100,000
Operating Expenses:	\$254,812	\$0	\$100,000	\$97,905	\$100,000	\$100,000
Capital Outlay:						
5650000 - Construction In Progress	2,907,862	26,731,029	61,202,109	2,720,759	33,393,375	6,662,346
Capital Outlay:	\$2,907,862	\$26,731,029	\$61,202,109	\$2,720,759	\$33,393,375	\$6,662,346
Transfers Out:						
5910001 - Tran Out-general Fund	12,723	21,431	21,431	21,431	35,533	14,102
5910407 - Trans Our Osc Pkway	0	0	1,500,000	1,500,000	0	0
Transfers Out:	\$12,723	\$21,431	\$1,521,431	\$1,521,431	\$35,533	\$14,102
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	22,141,530	19,670,214	0	30,114,042	7,972,512
5990041 - Res For Capital - Designated	0	27,151,948	26,678,777	0	0	-27,151,948
Reserves - Capital:	\$0	\$49,293,478	\$46,348,991	\$0	\$30,114,042	-\$19,179,436
TOTAL EXPENDITURES:	\$3,175,397	\$76,045,938	\$109,172,531	\$4,340,095	\$63,642,950	-\$12,402,988

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

Ordinance #2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff / designees to enforce Florida Statutes Chapter 316 allowing for the installation of cameras at intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allowed for the use of a Local Hearing Officer and future camera relocation. The purpose and intent is to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Resolution #14-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violations. Revenues 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. Additional revenues include Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

145 - RED LIGHT CAMERAS SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Judgment, Fines & Forfeits	\$ 809,532	\$ 730,490	\$ 730,490	\$ 0	\$(79,042)
Miscellaneous Revenues	\$ 6,262	\$ 6,262	\$ 6,262	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(40,790)</u>	<u>\$(36,838)</u>	<u>\$(36,838)</u>	<u>\$ 0</u>	<u>\$ 3,952</u>
Subtotal:	\$ 775,004	\$ 699,914	\$ 699,914	\$ 0	\$(75,090)
<u>Fund Balance</u>	<u>\$ 798,880</u>	<u>\$ 1,180,539</u>	<u>\$ 1,180,539</u>	<u>\$ 0</u>	<u>\$ 381,659</u>
REVENUES TOTAL:	<u>\$ 1,573,884</u>	<u>\$ 1,880,453</u>	<u>\$ 1,880,453</u>	<u>\$ 0</u>	<u>\$ 306,569</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 670,200</u>	<u>\$ 670,200</u>	<u>\$ 670,200</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 670,200	\$ 670,200	\$ 670,200	\$ 0	\$ 0
Transfers Out	\$ 5,476	\$ 7,200	\$ 7,200	\$ 0	\$ 1,724
<u>Reserves - Restricted</u>	<u>\$ 898,208</u>	<u>\$ 1,203,053</u>	<u>\$ 1,203,053</u>	<u>\$ 0</u>	<u>\$ 304,845</u>
EXPENDITURES TOTAL:	<u>\$ 1,573,884</u>	<u>\$ 1,880,453</u>	<u>\$ 1,880,453</u>	<u>\$ 0</u>	<u>\$ 306,569</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 145 - RED LIGHT CAMERAS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	474,067	655,200	655,200	339,667	655,200	0
5420000 - Freight & Postage Services	0	15,000	15,000	0	15,000	0
5490500 - Reimbursement Of Py Revenue	0	0	0	172	0	0
Operating Expenses:	\$474,067	\$670,200	\$670,200	\$339,839	\$670,200	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	0	5,476	5,476	5,476	7,200	1,724
Transfers Out:	\$0	\$5,476	\$5,476	\$5,476	\$7,200	\$1,724
Reserves - Restricted:						
5990070 - Reserves Restricted	0	898,208	1,126,143	0	1,203,053	304,845
Reserves - Restricted:	\$0	\$898,208	\$1,126,143	\$0	\$1,203,053	\$304,845
TOTAL EXPENDITURES:	\$474,067	\$1,573,884	\$1,801,819	\$345,315	\$1,880,453	\$306,569

FUND 146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT

TRENDS & ISSUES

The Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary revenue source is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$ 149,994	\$ 150,606	\$ 150,606	\$ 0	\$ 612
REVENUES TOTAL:	\$ 149,994	\$ 150,606	\$ 150,606	\$ 0	\$ 612
EXPENDITURES:					
Reserves - Capital	\$ 149,994	\$ 150,606	\$ 150,606	\$ 0	\$ 612
EXPENDITURES TOTAL:	\$ 149,994	\$ 150,606	\$ 150,606	\$ 0	\$ 612

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	149,994	150,476	0	150,606	612
Reserves - Capital:	\$0	\$149,994	\$150,476	\$0	\$150,606	\$612
TOTAL EXPENDITURES:	\$0	\$149,994	\$150,476	\$0	\$150,606	\$612

FUND 147 – CONSERVATION LANDS PERPETUAL MAINTENANCE FUND

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund generates revenues from Rents and Royalties, as well as a Transfer In from the General Fund, which is the Fund Balance from the cost centers when they were previously in the General Fund.

There were no changes between the Recommended and Tentative Budgets.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 6,542	\$ 6,542	\$ 0	\$ 6,542
Less 5% Statutory Reduction	\$ 0	\$(327)	\$(327)	\$ 0	\$(327)
Subtotal:	\$ 0	\$ 6,215	\$ 6,215	\$ 0	\$ 6,215
Transfers In	\$ 0	\$ 972,493	\$ 972,493	\$ 0	\$ 972,493
REVENUES TOTAL:	\$ 0	\$ 978,708	\$ 978,708	\$ 0	\$ 978,708
EXPENDITURES:					
Operating Expenses	\$ 0	\$ 978,708	\$ 978,708	\$ 0	\$ 978,708
Subtotal:	\$ 0	\$ 978,708	\$ 978,708	\$ 0	\$ 978,708
EXPENDITURES TOTAL:	\$ 0	\$ 978,708	\$ 978,708	\$ 0	\$ 978,708

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	0	0	0	31,500	31,500
5460000 - Repair & Maintenance Svcs	0	0	0	0	150,308	150,308
5490000 - Oth Current Chgs & Obligations	0	0	0	0	796,900	796,900
Operating Expenses:	\$0	\$0	\$0	\$0	\$978,708	\$978,708
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$978,708	\$978,708

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service, 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 Community Development Projects (1400), Customer Resources (1450) Building and Permitting (1452) and IT Applications Support (1246).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves – Operating were adjusted according to the 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. In general, this Fund is self-sustaining as revenues are able to provide for all needed expenditures. It is estimated that Building Permits, Fees & Special Assessments will increase (\$637,445) from the FY21 Adopted Budget based on current year's trend.

There were no changes between the Recommended and Tentative Budgets.

148-BUILDING FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 8,958,378	\$ 9,595,823	\$ 9,595,823	\$ 0	\$ 637,445
Charges For Services	\$ 156,452	\$ 200,000	\$ 200,000	\$ 0	\$ 43,548
Judgment, Fines & Forfeits	\$ 5,075	\$ 5,075	\$ 5,075	\$ 0	\$ 0
Miscellaneous Revenues	\$ 250,967	\$ 315,000	\$ 315,000	\$ 0	\$ 64,033
Less 5% Statutory Reduction	\$(468,544)	\$(505,795)	\$(505,795)	\$ 0	\$(37,251)
Subtotal:	\$ 8,902,328	\$ 9,610,103	\$ 9,610,103	\$ 0	\$ 707,775
Fund Balance	\$ 19,740,701	\$ 13,520,789	\$ 13,520,789	\$ 0	\$(6,219,912)
REVENUES TOTAL:	\$ 28,643,029	\$ 23,130,892	\$ 23,130,892	\$ 0	\$(5,512,137)
EXPENDITURES:					
Personal Services	\$ 6,850,159	\$ 7,505,086	\$ 7,521,437	\$ 16,351	\$ 671,278
Operating Expenses	\$ 4,577,819	\$ 4,987,780	\$ 5,018,390	\$ 30,610	\$ 440,571
Capital Outlay	\$ 7,008,794	\$ 6,000	\$ 6,000	\$ 0	\$(7,002,794)
Subtotal:	\$ 18,436,772	\$ 12,498,866	\$ 12,545,827	\$ 46,961	\$(5,890,945)
Transfers Out	\$ 658,812	\$ 856,856	\$ 856,856	\$ 0	\$ 198,044
Reserves - Operating	\$ 4,180,389	\$ 4,356,213	\$ 4,309,252	\$(46,961)	\$ 128,863
Reserves - Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 5,367,056	\$ 5,418,957	\$ 5,418,957	\$ 0	\$ 51,901
EXPENDITURES TOTAL:	\$ 28,643,029	\$ 23,130,892	\$ 23,130,892	\$ 0	\$(5,512,137)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 148 - BUILDING FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	3,444,358	4,770,629	4,338,629	3,086,745	5,195,436	424,807
5120002 - Disaster Relief	6,906	0	0	8,543	0	0
5130001 - Vacancy Factor	0	-85,226	-85,226	0	-92,672	-7,446
5140000 - Overtime	31,718	100,000	100,000	21,160	100,500	500
5140002 - Overtime- Code Enforcement	96	0	0	192	0	0
5150300 - Class C Meals	0	0	0	8	0	0
5160000 - Compensated Annual Leave	136,864	0	0	162,788	0	0
5160010 - Compensated Ann Leave Payoff	20,389	0	0	15,442	0	0
5160020 - Compensated Admin Leave	28,427	0	0	35,217	0	0
5170000 - Compensated Sick Leave	93,858	0	0	70,774	0	0
5170010 - Compensated Sick Leave Payoff	22,276	0	0	0	0	0
5210000 - Fica Taxes	279,276	372,596	372,596	251,087	405,152	32,556
5220000 - Retirement Contributions	347,454	500,089	500,089	354,137	582,938	82,849
5230000 - Health Insurance	755,959	1,068,871	1,068,871	688,279	1,197,944	129,073
5231000 - Life Insurance	3,732	4,921	4,921	3,334	5,373	452
5232000 - Dental Insurance	19,075	24,549	24,549	17,616	26,521	1,972
5233000 - Lt Disability Insurance	5,884	7,797	7,797	5,325	8,486	689
5233100 - St Disability Insurance	10,579	14,029	14,029	9,577	15,253	1,224
5240000 - Workers' Compensation	45,930	71,904	71,904	45,732	76,506	4,602
5250000 - Unemployment Compensation	4,970	0	0	-1,448	0	0
Personal Services:	\$5,257,749	\$6,850,159	\$6,418,159	\$4,774,508	\$7,521,437	\$671,278
Operating Expenses:						
5310000 - Professional Services	383,850	850,000	1,575,000	317,561	1,156,500	306,500
5310006 - Legal Fees	0	0	0	33,431	0	0
5340000 - Other Contractual Services	1,449,559	2,035,000	2,260,000	1,457,414	2,117,000	82,000
5400000 - Travel And Per Diem	4,817	25,850	25,850	3,209	26,751	901
5410000 - Communications	28,213	45,471	45,471	24,492	57,675	12,204
5420000 - Freight & Postage Services	1,818	2,240	2,240	565	2,240	0
5440000 - Rentals And Leases	3,533	3,480	3,480	1,160	7,670	4,190
5450000 - Insurance	86,575	24,501	24,501	24,501	40,824	16,323
5460000 - Repair & Maintenance Svcs	469,557	700,515	725,515	246,972	615,970	-84,545
5462000 - Rep & Maint-automotive	19,041	31,920	31,920	9,058	27,360	-4,560
5470000 - Printing And Binding	603	8,540	8,540	2,043	6,275	-2,265
5490000 - Oth Current Chgs & Obligations	21,233	29,800	1,753,864	99,495	114,800	85,000
5490500 - Reimbursement Of Py Revenue	222,792	0	0	130,597	0	0
5490501 - OH-Workers' Compensation	21,508	19,404	19,404	19,404	18,893	-511
5490502 - OH-Property & Liability Insurance	15,454	3,851	3,851	3,851	6,672	2,821
5490503 - OH-Dental Insurance	5,608	6,629	6,629	6,629	6,697	68
5490504 - OH-Health Insurance	20,842	20,131	20,131	20,131	21,086	955
5490505 - OH-Life/AD&D, STD, LTD	4,454	3,931	3,931	3,931	4,402	471
5490509 - OH-Fleet Oversight	2,080	2,625	2,625	2,625	6,068	3,443
5490511 - OH-Fleet Fuel	11,700	3,800	3,800	3,800	13,172	9,372
5511000 - Office Supplies	8,759	14,150	14,150	6,681	26,729	12,579
5512000 - Office Equipment	350	0	0	214	0	0
5520000 - Operating Supplies	15,472	45,859	45,859	16,638	49,710	3,851
5520010 - Computer Software	2,783	12,024	12,024	3,741	11,100	-924
5520011 - Computer Software, SAAS	0	0	1,000,000	106,433	235,000	235,000
5520020 - Computer Hardware, Non-Capital	30,249	505,972	505,972	2,496	259,000	-246,972

FUND 148 - BUILDING FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5521000 - Gas & Oil	44,456	62,455	62,455	42,224	63,336	881
5540000 - Books,pubs,subs & Memberships	25,371	22,787	22,787	6,307	21,115	-1,672
5541000 - Registration Fees	0	0	0	6	0	0
5550000 - Training	37,397	96,884	96,884	33,119	102,345	5,461
Operating Expenses:	\$2,938,074	\$4,577,819	\$8,276,883	\$2,628,728	\$5,018,390	\$440,571
Capital Outlay:						
5640000 - Machinery & Equipment	1,366	0	0	0	0	0
5640020 - Computer Hardware, Capital	110,098	25,000	25,000	0	0	-25,000
5650000 - Construction In Progress	772,897	6,983,794	7,254,474	605,403	0	-6,983,794
5680010 - Computer Software, Capital	0	0	0	0	6,000	6,000
Capital Outlay:	\$884,362	\$7,008,794	\$7,279,474	\$605,403	\$6,000	-\$7,002,794
Transfers Out:						
5910001 - Tran Out-general Fund	320,858	658,812	658,812	658,812	856,856	198,044
5910502 - Tran Out - Prop & Casualty	71,535	0	0	0	0	0
5910510 - Tran Out Fleet	506	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	10,560	0	0	0	0	0
Transfers Out:	\$403,459	\$658,812	\$658,812	\$658,812	\$856,856	\$198,044
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,014,465	2,014,465	0	2,232,781	218,316
5990020 - Reserve For Contingency	0	2,165,924	340,924	0	2,076,471	-89,453
Reserves - Operating:	\$0	\$4,180,389	\$2,355,389	\$0	\$4,309,252	\$128,863
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	4,587,959	0	0	0
Reserves - Capital:	\$0	\$0	\$4,587,959	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,367,056	3,560,983	0	5,418,957	51,901
Reserves - Stability:	\$0	\$5,367,056	\$3,560,983	\$0	\$5,418,957	\$51,901
TOTAL EXPENDITURES:	\$9,483,644	\$28,643,029	\$33,137,659	\$8,667,452	\$23,130,892	-\$5,512,137

FUND 149 – EAST U.S. 192 CRA FUND

TRENDS & ISSUES

Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on 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 are as follows:

- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves – Operating were adjusted according to the Budget Policy**

REVENUES

This Fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. Other revenue sources include Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

149-EAST 192 CRA SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 7,511	\$ 7,511	\$ 7,511	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(376)	\$(376)	\$(376)	\$ 0	\$ 0
Subtotal:	\$ 7,135	\$ 7,135	\$ 7,135	\$ 0	\$ 0
Transfers In	\$ 729,589	\$ 1,318,111	\$ 1,318,111	\$ 0	\$ 588,522
Fund Balance	\$ 1,046,580	\$ 946,861	\$ 946,861	\$ 0	\$(99,719)
REVENUES TOTAL:	\$ 1,783,304	\$ 2,272,107	\$ 2,272,107	\$ 0	\$ 488,803
EXPENDITURES:					
Personal Services	\$ 61,050	\$ 63,343	\$ 63,343	\$ 0	\$ 2,293
Operating Expenses	\$ 503,760	\$ 289,156	\$ 289,452	\$ 296	\$(214,308)
Capital Outlay	\$ 500,000	\$ 1,844,437	\$ 1,844,437	\$ 0	\$ 1,344,437
Subtotal:	\$ 1,064,810	\$ 2,196,936	\$ 2,197,232	\$ 296	\$ 1,132,422
Transfers Out	\$ 24,756	\$ 24,413	\$ 24,413	\$ 0	\$(343)
Reserves - Operating	\$ 128,241	\$ 50,758	\$ 50,462	\$(296)	\$(77,779)
Reserves - Capital	\$ 565,497	\$ 0	\$ 0	\$ 0	\$(565,497)
EXPENDITURES TOTAL:	\$ 1,783,304	\$ 2,272,107	\$ 2,272,107	\$ 0	\$ 488,803

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 149 - EAST 192 CRA

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	380	42,575	42,575	33,880	43,851	1,276
5130001 - Vacancy Factor	0	-745	-745	0	-767	-22
5140000 - Overtime	63	0	0	1,084	0	0
5160000 - Compensated Annual Leave	14	0	0	2,190	0	0
5160020 - Compensated Admin Leave	7	0	0	93	0	0
5170000 - Compensated Sick Leave	0	0	0	698	0	0
5210000 - Fica Taxes	33	3,258	3,258	2,639	3,354	96
5220000 - Retirement Contributions	46	4,257	4,257	3,848	4,745	488
5230000 - Health Insurance	109	11,216	11,216	9,703	11,670	454
5231000 - Life Insurance	0	42	42	37	43	1
5232000 - Dental Insurance	2	180	180	156	180	0
5233000 - Lt Disability Insurance	1	70	70	59	70	0
5233100 - St Disability Insurance	1	124	124	106	127	3
5240000 - Workers' Compensation	1	73	73	64	70	-3
Personal Services:	\$657	\$61,050	\$61,050	\$54,558	\$63,343	\$2,293
Operating Expenses:						
5310000 - Professional Services	0	500,000	500,000	0	285,496	-214,504
5400000 - Travel And Per Diem	0	600	600	0	600	0
5450000 - Insurance	0	0	0	0	265	265
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	0	400	400	0	400	0
5490501 - OH-Workers' Compensation	77	180	180	180	168	-12
5490502 - OH-Property & Liability Insurance	0	0	0	0	43	43
5490503 - OH-Dental Insurance	20	62	62	62	59	-3
5490504 - OH-Health Insurance	75	187	187	187	187	0
5490505 - OH-Life/AD&D, STD, LTD	15	36	36	36	39	3
5540000 - Books,pubs,subs & Memberships	920	795	795	945	995	200
5541000 - Registration Fees	0	1,000	1,000	0	700	-300
Operating Expenses:	\$1,107	\$503,760	\$503,760	\$1,410	\$289,452	-\$214,308
Capital Outlay:						
5650000 - Construction In Progress	0	500,000	500,000	0	1,844,437	1,344,437
Capital Outlay:	\$0	\$500,000	\$500,000	\$0	\$1,844,437	\$1,344,437
Transfers Out:						
5910001 - Tran Out-general Fund	4,412	24,756	24,756	24,756	24,413	-343
Transfers Out:	\$4,412	\$24,756	\$24,756	\$24,756	\$24,413	-\$343
Reserves - Operating:						
5990020 - Reserve For Contingency	0	128,241	126,321	0	50,462	-77,779
Reserves - Operating:	\$0	\$128,241	\$126,321	\$0	\$50,462	-\$77,779
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	365,422	0	0	0
5990041 - Res For Capital - Designated	0	565,497	565,497	0	0	-565,497
Reserves - Capital:	\$0	\$565,497	\$930,919	\$0	\$0	-\$565,497
TOTAL EXPENDITURES:	\$6,176	\$1,783,304	\$2,146,806	\$80,724	\$2,272,107	\$488,803

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

TRENDS & ISSUES

As approved on September 10, 2012, Ordinance 12-23 created the West 192 Development Authority. The West 192 Development Authority is funded by tax increment funds (TIF) revenues received based on taxable value within the Development Area and will be used for community development purposes.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves were adjusted according to the Budget Policy**

REVENUES

This Fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. Other revenue sources include Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 50,629	\$ 50,629	\$ 50,629	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(2,531)	\$(2,531)	\$(2,531)	\$ 0	\$ 0
Subtotal:	\$ 48,098	\$ 48,098	\$ 48,098	\$ 0	\$ 0
Transfers In	\$ 4,219,261	\$ 4,548,890	\$ 4,548,890	\$ 0	\$ 329,629
Fund Balance	\$ 7,831,469	\$ 1,047,219	\$ 1,047,219	\$ 0	\$(6,784,250)
REVENUES TOTAL:	\$ 12,098,828	\$ 5,644,207	\$ 5,644,207	\$ 0	\$(6,454,621)
EXPENDITURES:					
Personal Services	\$ 327,505	\$ 362,749	\$ 337,353	\$(25,396)	\$ 9,848
Operating Expenses	\$ 5,108,514	\$ 4,872,579	\$ 4,882,882	\$ 10,303	\$(225,632)
Capital Outlay	\$ 5,391,690	\$ 0	\$ 0	\$ 0	\$(5,391,690)
Subtotal:	\$ 10,827,709	\$ 5,235,328	\$ 5,220,235	\$(15,093)	\$(5,607,474)
Transfers Out	\$ 118,555	\$ 70,024	\$ 70,024	\$ 0	\$(48,531)
Reserves - Operating	\$ 338,855	\$ 338,855	\$ 353,948	\$ 15,093	\$ 15,093
Reserves - Capital	\$ 813,709	\$ 0	\$ 0	\$ 0	\$(813,709)
EXPENDITURES TOTAL:	\$ 12,098,828	\$ 5,644,207	\$ 5,644,207	\$ 0	\$(6,454,621)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	249,145	239,250	239,250	141,367	246,145	6,895
5120002 - Disaster Relief	0	0	0	292	0	0
5130001 - Vacancy Factor	0	-4,188	-4,188	0	-4,310	-122
5140000 - Overtime	469	0	0	1,163	0	0
5140002 - Overtime- Code Enforcement	263	0	0	0	0	0
5160000 - Compensated Annual Leave	7,687	0	0	11,703	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	8,538	0	0
5160020 - Compensated Admin Leave	778	0	0	1,223	0	0
5170000 - Compensated Sick Leave	14,685	0	0	5,760	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	11,275	0	0
5210000 - Fica Taxes	19,579	18,302	18,302	12,234	18,836	534
5220000 - Retirement Contributions	33,753	31,613	31,613	21,523	36,576	4,963
5230000 - Health Insurance	35,928	37,469	37,469	20,930	35,093	-2,376
5231000 - Life Insurance	278	243	243	163	247	4
5232000 - Dental Insurance	1,108	1,137	1,137	803	1,086	-51
5233000 - Lt Disability Insurance	436	383	383	260	396	13
5233100 - St Disability Insurance	748	669	669	456	674	5
5240000 - Workers' Compensation	2,573	2,627	2,627	2,191	2,610	-17
5250000 - Unemployment Compensation	1,173	0	0	258	0	0
Personal Services:	\$368,602	\$327,505	\$327,505	\$240,139	\$337,353	\$9,848
Operating Expenses:						
5310000 - Professional Services	1,035,076	5,050,733	5,231,693	294,283	3,322,409	-1,728,324
5310006 - Legal Fees	4,418	0	0	0	0	0
5340000 - Other Contractual Services	143	530	530	112	530	0
5400000 - Travel And Per Diem	0	5,300	5,300	0	5,300	0
5410000 - Communications	2,722	3,407	3,407	1,904	3,407	0
5420000 - Freight & Postage Services	0	2,000	2,000	1	2,000	0
5450000 - Insurance	496	1,485	1,485	1,485	8,812	7,327
5462000 - Rep & Maint-automotive	22	1,600	1,600	1,012	1,300	-300
5470000 - Printing And Binding	237	3,000	3,000	26	1,500	-1,500
5480000 - Promotional Activities	0	20,000	20,000	8,033	20,000	0
5490000 - Oth Current Chgs & Obligations	0	0	0	0	1,500,000	1,500,000
5490501 - OH-Workers' Compensation	1,247	924	924	924	817	-107
5490502 - OH-Property & Liability Insurance	88	234	234	234	1,440	1,206
5490503 - OH-Dental Insurance	325	316	316	316	288	-28
5490504 - OH-Health Insurance	1,210	959	959	959	910	-49
5490505 - OH-Life/AD&D, STD, LTD	252	185	185	185	189	4
5490509 - OH-Fleet Oversight	240	315	315	315	820	505
5490511 - OH-Fleet Fuel	1,350	456	456	456	1,780	1,324
5511000 - Office Supplies	144	600	600	357	600	0
5512000 - Office Equipment	0	800	800	0	800	0
5520000 - Operating Supplies	491	1,750	1,750	250	1,250	-500
5521000 - Gas & Oil	2,994	7,760	7,760	1,351	5,770	-1,990
5540000 - Books,pubs,subs & Memberships	175	860	860	175	860	0
5541000 - Registration Fees	1,784	3,000	3,000	0	1,000	-2,000
5550000 - Training	0	2,300	2,300	0	1,100	-1,200
Operating Expenses:	\$1,053,413	\$5,108,514	\$5,289,474	\$312,377	\$4,882,882	-\$225,632

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	314,461	5,391,690	5,396,864	35,034	0	-5,391,690
Capital Outlay:	\$314,461	\$5,391,690	\$5,396,864	\$35,034	\$0	-\$5,391,690
Transfers Out:						
5910001 - Tran Out-general Fund	78,014	118,555	118,555	118,555	70,024	-48,531
5910502 - Tran Out - Prop & Casualty	244	0	0	0	0	0
Transfers Out:	\$78,258	\$118,555	\$118,555	\$118,555	\$70,024	-\$48,531
Reserves - Operating:						
5990020 - Reserve For Contingency	0	338,855	317,552	0	353,948	15,093
Reserves - Operating:	\$0	\$338,855	\$317,552	\$0	\$353,948	\$15,093
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	813,709	789,807	0	0	-813,709
Reserves - Capital:	\$0	\$813,709	\$789,807	\$0	\$0	-\$813,709
TOTAL EXPENDITURES:	\$1,814,734	\$12,098,828	\$12,239,757	\$706,105	\$5,644,207	-\$6,454,621

FUND 151 – CDBG FUND

TRENDS & ISSUES

The Community Development Block Grant Program (CDBG) is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY22 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining funds from the prior year which total \$5,288,966.

There were no changes between the Recommended and Tentative Budgets.

151-CDBG FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 6,629,518	\$ 5,288,966	\$ 5,288,966	\$ 0	\$(1,340,552)
Subtotal:	\$ 6,629,518	\$ 5,288,966	\$ 5,288,966	\$ 0	\$(1,340,552)
<u>Fund Balance</u>	\$ 1,776	\$ 0	\$ 0	\$ 0	\$(1,776)
REVENUES TOTAL:	\$ 6,631,294	\$ 5,288,966	\$ 5,288,966	\$ 0	\$(1,342,328)
EXPENDITURES:					
Personal Services	\$ 223,568	\$ 250,157	\$ 250,157	\$ 0	\$ 26,589
Operating Expenses	\$ 6,209,488	\$ 4,918,809	\$ 4,918,809	\$ 0	\$(1,290,679)
<u>Grants and Aids</u>	\$ 198,238	\$ 120,000	\$ 120,000	\$ 0	\$(78,238)
Subtotal:	\$ 6,631,294	\$ 5,288,966	\$ 5,288,966	\$ 0	\$(1,342,328)
EXPENDITURES TOTAL:	\$ 6,631,294	\$ 5,288,966	\$ 5,288,966	\$ 0	\$(1,342,328)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

151-CDBG FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	84,471	150,204	150,204	51,217	168,255	18,051
5120002 - Disaster Relief	0	0	0	902	0	0
5130001 - Vacancy Factor	0	-2,673	-2,673	0	-2,988	-315
5140000 - Overtime	2,192	2,500	2,500	5,349	2,500	0
5150300 - Class C Meals	44	0	0	0	0	0
5160000 - Compensated Annual Leave	4,411	0	0	3,274	0	0
5160020 - Compensated Admin Leave	771	0	0	336	0	0
5170000 - Compensated Sick Leave	5,190	0	0	3,663	0	0
5210000 - Fica Taxes	6,966	11,681	11,681	4,427	13,062	1,381
5220000 - Retirement Contributions	7,776	15,270	15,270	6,521	18,476	3,206
5230000 - Health Insurance	16,802	43,139	43,139	17,941	47,220	4,081
5231000 - Life Insurance	96	155	155	61	172	17
5232000 - Dental Insurance	559	995	995	464	1,077	82
5233000 - Lt Disability Insurance	150	245	245	95	272	27
5233100 - St Disability Insurance	272	442	442	173	494	52
5240000 - Workers' Compensation	638	1,610	1,610	105	1,617	7
Personal Services:	\$130,338	\$223,568	\$223,568	\$94,530	\$250,157	\$26,589
Operating Expenses:						
5310000 - Professional Services	76,478	50,000	50,000	7,890	21,357	-28,643
5400000 - Travel And Per Diem	5,209	9,000	9,000	-111	9,000	0
5410000 - Communications	433	500	500	397	500	0
5420000 - Freight & Postage Services	641	500	500	141	500	0
5440000 - Rentals And Leases	720	500	500	13	500	0
5460000 - Repair & Maintenance Svcs	0	400	400	0	400	0
5470000 - Printing And Binding	351	950	950	784	950	0
5480000 - Promotional Activities	164	10,000	10,000	0	5,000	-5,000
5488000 - Promotional-ads/media Buys	1,564	20,000	20,000	5,657	5,000	-15,000
5490000 - Oth Current Chgs & Obligations	1,081,982	6,096,738	5,425,999	1,734,811	4,855,702	-1,241,036
5511000 - Office Supplies	5,301	5,000	5,000	767	5,000	0
5512000 - Office Equipment	120	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	17	2,000	2,000	30	2,000	0
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Memberships	8,525	3,600	3,600	4,190	3,600	0
5541000 - Registration Fees	2,524	5,000	5,000	600	5,000	0
5550000 - Training	0	4,000	4,000	0	3,000	-1,000
Operating Expenses:	\$1,184,029	\$6,209,488	\$5,538,749	\$1,755,170	\$4,918,809	-\$1,290,679
Capital Outlay:						
5650000 - Construction In Progress	0	0	675,082	282,206	0	0
Capital Outlay:	\$0	\$0	\$675,082	\$282,206	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	160,000	120,000	120,000	0	120,000	0
5811000-Aids To Gov't Agencies	28,238	78,238	78,238	0	0	-78,238
Grants and Aids:	\$188,238	\$198,238	\$198,238	\$0	\$120,000	-\$78,238
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	156	0	0	0	0	0
Transfers Out:	\$156	\$0	\$0	\$0	\$0	\$0

151-CDBG FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$1,502,760	\$6,631,294	\$6,635,637	\$2,131,906	\$5,288,966	-\$1,342,328

FUND 152 – MUNICIPAL SERVICE TAXING UNIT (MSTU)

TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of Ad Valorem taxes to be imposed therein.

This Fund includes 29 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses decreased due to the removal of the proposed millage rate for the Hidden Heights Trail MSTU from the Tax Roll. The residents will continue to assume responsibility for the maintenance of the right-of-way along Hidden Heights Trail. Reductions were made to the Budget to reflect a zero millage rate and no ongoing services, which also resulted in a decrease to Transfers Out.**

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is restricted for expenditures in the respective area. Additional revenues include Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues decreased as a result of the adjustments made to the Hidden Heights Trail Cost Center as noted above**

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,427,454	\$ 1,417,624	\$ 1,414,677	\$(2,947)	\$(12,777)
<u>Less 5% Statutory Reduction</u>	<u>\$(71,370)</u>	<u>\$(70,881)</u>	<u>\$(70,734)</u>	<u>\$ 147</u>	<u>\$ 636</u>
Subtotal:	\$ 1,356,084	\$ 1,346,743	\$ 1,343,943	\$(2,800)	\$(12,141)
<u>Fund Balance</u>	<u>\$ 782,786</u>	<u>\$ 809,635</u>	<u>\$ 809,635</u>	<u>\$ 0</u>	<u>\$ 26,849</u>
REVENUES TOTAL:	<u>\$ 2,138,870</u>	<u>\$ 2,156,378</u>	<u>\$ 2,153,578</u>	<u>\$(2,800)</u>	<u>\$ 14,708</u>
EXPENDITURES:					
Operating Expenses	\$ 1,759,018	\$ 1,781,451	\$ 1,780,926	\$(525)	\$ 21,908
<u>Capital Outlay</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,803,396	\$ 1,825,829	\$ 1,825,304	\$(525)	\$ 21,908
Transfers Out	\$ 305,474	\$ 300,549	\$ 298,274	\$(2,275)	\$(7,200)
<u>Reserves - Operating</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 2,138,870</u>	<u>\$ 2,156,378</u>	<u>\$ 2,153,578</u>	<u>\$(2,800)</u>	<u>\$ 14,708</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	27,516	28,547	28,547	27,245	28,295	-252
5340000 - Other Contractual Services	10,272	28,780	28,780	7,024	87,760	58,980
5410000 - Communications	1,934	3,111	3,111	2,350	3,260	149
5430000 - Utility Services	556,656	716,050	725,362	495,083	676,416	-39,634
5440000 - Rentals And Leases	9,350	10,200	10,200	8,500	10,800	600
5450000 - Insurance	33,321	0	0	0	0	0
5450005 - Insurance MSTU	0	36,413	36,413	9,885	11,862	-24,551
5460000 - Repair & Maintenance Svcs	345,244	840,255	1,126,906	451,134	833,291	-6,964
5490000 - Oth Current Chgs & Obligations	650	95,662	191,847	96,835	129,242	33,580
Operating Expenses:	\$984,943	\$1,759,018	\$2,151,166	\$1,098,055	\$1,780,926	\$21,908
Capital Outlay:						
5635000 - Improv-stormwater Facilities	0	44,378	44,378	0	44,378	0
Capital Outlay:	\$0	\$44,378	\$44,378	\$0	\$44,378	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	53,273	262,651	262,533	262,533	255,834	-6,817
5910704 - Transfers out-Property Appr	21,694	42,823	42,833	24,254	42,440	-383
Transfers Out:	\$74,967	\$305,474	\$305,366	\$286,787	\$298,274	-\$7,200
Reserves - Operating:						
5990020 - Reserve For Contingency	0	30,000	30,000	0	30,000	0
Reserves - Operating:	\$0	\$30,000	\$30,000	\$0	\$30,000	\$0
TOTAL EXPENDITURES:	\$1,059,910	\$2,138,870	\$2,530,910	\$1,384,842	\$2,153,578	\$14,708

FUND 153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein.

This Fund currently provides a variety of services to 5 subdivisions. The budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or Resolution for that community. As such, revenue collected is restricted to the individual community. Additional revenues include Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 36,792	\$ 37,938	\$ 37,938	\$ 0	\$ 1,146
<u>Less 5% Statutory Reduction</u>	<u>\$(1,840)</u>	<u>\$(1,897)</u>	<u>\$(1,897)</u>	<u>\$ 0</u>	<u>\$(57)</u>
Subtotal:	\$ 34,952	\$ 36,041	\$ 36,041	\$ 0	\$ 1,089
<u>Fund Balance</u>	<u>\$ 63,413</u>	<u>\$ 54,065</u>	<u>\$ 54,065</u>	<u>\$ 0</u>	<u>\$(9,348)</u>
REVENUES TOTAL:	<u>\$ 98,365</u>	<u>\$ 90,106</u>	<u>\$ 90,106</u>	<u>\$ 0</u>	<u>\$(8,259)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 49,870</u>	<u>\$ 42,441</u>	<u>\$ 42,441</u>	<u>\$ 0</u>	<u>\$(7,429)</u>
Subtotal:	\$ 49,870	\$ 42,441	\$ 42,441	\$ 0	\$(7,429)
Transfers Out	\$ 16,233	\$ 15,403	\$ 15,403	\$ 0	\$(830)
<u>Reserves - Restricted</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 98,365</u>	<u>\$ 90,106</u>	<u>\$ 90,106</u>	<u>\$ 0</u>	<u>\$(8,259)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 153 - MUNI SVCS BENEFIT UNITS MSBU FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	593	736	736	705	759	23
5430000 - Utility Services	7,778	13,005	13,499	6,825	10,069	-2,936
5460000 - Repair & Maintenance Svcs	10,227	36,129	35,262	10,523	31,613	-4,516
Operating Expenses:	\$18,598	\$49,870	\$49,497	\$18,053	\$42,441	-\$7,429
Transfers Out:						
5910001 - Tran Out-general Fund	2,650	16,233	16,233	16,233	15,403	-830
Transfers Out:	\$2,650	\$16,233	\$16,233	\$16,233	\$15,403	-\$830
Reserves - Restricted:						
5990070 - Reserves Restricted	0	32,262	37,456	0	32,262	0
Reserves - Restricted:	\$0	\$32,262	\$37,456	\$0	\$32,262	\$0
TOTAL EXPENDITURES:	\$21,248	\$98,365	\$103,186	\$34,286	\$90,106	-\$8,259

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.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The major revenue sources for this Fund are the 2 cent tax per gallon on motor fuel and Transfers In. Revenues are projected to increase \$451,782 due to the anticipated recovery from the negative impact of COVID-19; revenue will continue to be evaluated in conjunction with the State's estimates and as additional receipts are collected. The Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses. Additionally, other revenues include lease proceeds for vehicles, Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Intergovernmental Revenue	\$ 3,494,534	\$ 3,946,316	\$ 3,946,316	\$ 0	\$ 451,782
Miscellaneous Revenues	\$ 19,516	\$ 19,516	\$ 19,516	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(175,702)	\$(198,292)	\$(198,292)	\$ 0	\$(22,590)
Subtotal:	\$ 3,338,348	\$ 3,767,540	\$ 3,767,540	\$ 0	\$ 429,192
Transfers In	\$ 8,939,359	\$ 9,368,270	\$ 9,368,270	\$ 0	\$ 428,911
Other Sources	\$ 1,204,154	\$ 3,049,000	\$ 3,049,000	\$ 0	\$ 1,844,846
Fund Balance	\$ 1,365,608	\$ 812,294	\$ 812,294	\$ 0	\$(553,314)
REVENUES TOTAL:	\$ 14,847,469	\$ 16,997,104	\$ 16,997,104	\$ 0	\$ 2,149,635
EXPENDITURES:					
Operating Expenses	\$ 12,750,000	\$ 12,750,000	\$ 12,750,000	\$ 0	\$ 0
Capital Outlay	\$ 1,204,154	\$ 3,049,000	\$ 3,049,000	\$ 0	\$ 1,844,846
Debt Service	\$ 546,345	\$ 787,272	\$ 787,272	\$ 0	\$ 240,927
Subtotal:	\$ 14,500,499	\$ 16,586,272	\$ 16,586,272	\$ 0	\$ 2,085,773
Transfers Out	\$ 73,797	\$ 137,659	\$ 137,659	\$ 0	\$ 63,862
Reserves - Debt	\$ 273,173	\$ 273,173	\$ 273,173	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 14,847,469	\$ 16,997,104	\$ 16,997,104	\$ 0	\$ 2,149,635

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 154 - CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	95,428	0	47,345	47,345	0	0
5460000 - Repair & Maintenance Svcs	0	0	0	159	0	0
5460007 - R&M Road Milling and Resurfacing	8,976,351	12,000,000	12,267,237	10,545,394	12,000,000	0
5460009 - Dirt Road Maintenance/Paving	679,179	750,000	750,000	578,067	750,000	0
Operating Expenses:	\$9,750,958	\$12,750,000	\$13,064,582	\$11,170,965	\$12,750,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	1,624,848	1,204,154	1,207,485	829,172	3,049,000	1,844,846
Capital Outlay:	\$1,624,848	\$1,204,154	\$1,207,485	\$829,172	\$3,049,000	\$1,844,846
Debt Service:						
5710000 - Principal	201,528	465,443	465,443	465,442	703,740	238,297
5720000 - Interest	64,310	80,902	80,902	80,901	83,532	2,630
Debt Service:	\$265,838	\$546,345	\$546,345	\$546,342	\$787,272	\$240,927
Transfers Out:						
5910001 - Tran Out-general Fund	7,567	73,797	73,797	73,797	137,659	63,862
Transfers Out:	\$7,567	\$73,797	\$73,797	\$73,797	\$137,659	\$63,862
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	273,173	273,173	0	273,173	0
Reserves - Debt:	\$0	\$273,173	\$273,173	\$0	\$273,173	\$0
TOTAL EXPENDITURES:	\$11,649,211	\$14,847,469	\$15,165,382	\$12,620,277	\$16,997,104	\$2,149,635

FUND 155 – WEST 192 MSBU PHASE 1 FUND

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves – Operating and Capital decreased due to the improvement project occurring in FY21. Any remaining funds will be carried over as necessary.**

REVENUES

Revenue is provided from Special Assessments, Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Reduction in Special Assessments revenue due to reduction in qualifying units, but primarily due to the project funded in FY21 and thus lower revenue is needed for FY22**

155-WEST 192 MSBU PHASE I SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 3,138,780	\$ 3,138,780	\$ 2,834,481	\$(304,299)	\$(304,299)
Miscellaneous Revenues	\$ 192,259	\$ 186,951	\$ 186,951	\$ 0	\$(5,308)
Less 5% Statutory Reduction	\$(166,552)	\$(166,287)	\$(151,072)	\$ 15,215	\$ 15,480
Subtotal:	\$ 3,164,487	\$ 3,159,444	\$ 2,870,360	\$(289,084)	\$(294,127)
Fund Balance	\$ 2,387,149	\$ 2,109,322	\$ 2,109,322	\$ 0	\$(277,827)
REVENUES TOTAL:	\$ 5,551,636	\$ 5,268,766	\$ 4,979,682	\$(289,084)	\$(571,954)
EXPENDITURES:					
Personal Services	\$ 230,053	\$ 276,152	\$ 261,639	\$(14,513)	\$ 31,586
Operating Expenses	\$ 3,346,914	\$ 2,733,600	\$ 2,727,725	\$(5,875)	\$(619,189)
Capital Outlay	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$(1,000,000)
Subtotal:	\$ 4,576,967	\$ 3,009,752	\$ 2,989,364	\$(20,388)	\$(1,587,603)
Transfers Out	\$ 67,250	\$ 144,219	\$ 144,219	\$ 0	\$ 76,969
Reserves - Operating	\$ 907,419	\$ 932,003	\$ 846,100	\$(85,903)	\$(61,319)
Reserves - Capital	\$ 0	\$ 1,182,792	\$ 999,999	\$(182,793)	\$ 999,999
EXPENDITURES TOTAL:	\$ 5,551,636	\$ 5,268,766	\$ 4,979,682	\$(289,084)	\$(571,954)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 155 - WEST 192 MSBU PHASE 1 FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	128,717	162,860	162,860	75,960	178,086	15,226
5130001 - Vacancy Factor	0	-2,852	-2,852	0	-3,118	-266
5140000 - Overtime	535	0	0	1,570	0	0
5140002 - Overtime- Code Enforcement	263	0	0	131	0	0
5160000 - Compensated Annual Leave	3,801	0	0	6,398	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,659	0	0
5160020 - Compensated Admin Leave	161	0	0	612	0	0
5170000 - Compensated Sick Leave	5,212	0	0	1,976	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,832	0	0
5210000 - Fica Taxes	10,080	12,458	12,458	6,495	13,622	1,164
5220000 - Retirement Contributions	17,630	23,961	23,961	12,377	29,234	5,273
5230000 - Health Insurance	22,307	28,499	28,499	14,054	38,717	10,218
5231000 - Life Insurance	141	165	165	85	180	15
5232000 - Dental Insurance	657	749	749	375	711	-38
5233000 - Lt Disability Insurance	221	261	261	136	284	23
5233100 - St Disability Insurance	383	454	454	240	487	33
5240000 - Workers' Compensation	3,360	3,498	3,498	2,339	3,436	-62
Personal Services:	\$193,468	\$230,053	\$230,053	\$131,239	\$261,639	\$31,586
Operating Expenses:						
5310000 - Professional Services	2,752	10,000	10,000	0	0	-10,000
5312000 - Tax Collector Fees	72,292	65,127	65,127	66,375	62,776	-2,351
5340000 - Other Contractual Services	10,901	60,565	60,565	412	765	-59,800
5400000 - Travel And Per Diem	40	1,400	1,400	0	650	-750
5410000 - Communications	5,810	7,888	7,888	4,331	6,122	-1,766
5420000 - Freight & Postage Services	3,191	3,000	3,000	0	3,700	700
5430000 - Utility Services	342,197	507,854	507,854	233,248	314,750	-193,104
5440000 - Rentals And Leases	780	780	780	390	780	0
5450000 - Insurance	7,853	7,620	7,620	7,620	1,669	-5,951
5460000 - Repair & Maintenance Svcs	1,959,526	2,566,155	2,566,155	1,780,620	2,268,329	-297,826
5462000 - Rep & Maint-automotive	1,335	1,100	1,100	988	1,800	700
5470000 - Printing And Binding	0	2,000	2,000	20	1,000	-1,000
5490501 - OH-Workers' Compensation	694	648	648	648	612	-36
5490502 - OH-Property & Liability Insurance	1,402	1,198	1,198	1,198	273	-925
5490503 - OH-Dental Insurance	180	221	221	221	217	-4
5490504 - OH-Health Insurance	672	671	671	671	685	14
5490505 - OH-Life/AD&D, STD, LTD	140	129	129	129	143	14
5490509 - OH-Fleet Oversight	80	210	210	210	492	282
5490511 - OH-Fleet Fuel	450	304	304	304	1,068	764
5511000 - Office Supplies	235	300	300	241	300	0
5520000 - Operating Supplies	347	650	650	111	3,001	2,351
5521000 - Gas & Oil	3,384	4,094	4,094	3,439	3,693	-401
5525000 - Tools	0	450	450	0	350	-100
5530000 - Road Materials & Supplies	66,818	100,000	100,000	0	50,000	-50,000
5540000 - Books,pubs,subs & Memberships	1,995	4,000	4,000	1,245	4,000	0
5550000 - Training	0	550	550	89	550	0
Operating Expenses:	\$2,483,073	\$3,346,914	\$3,346,914	\$2,102,511	\$2,727,725	-\$619,189
Capital Outlay:						

FUND 155 - WEST 192 MSBU PHASE 1 FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	1,000,000	1,000,000	0	0	-1,000,000
Capital Outlay:	\$0	\$1,000,000	\$1,000,000	\$0	\$0	-\$1,000,000
Transfers Out:						
5910001 - Tran Out-general Fund	133,738	67,250	67,250	67,250	144,219	76,969
5910502 - Tran Out - Prop & Casualty	3,871	0	0	0	0	0
Transfers Out:	\$137,609	\$67,250	\$67,250	\$67,250	\$144,219	\$76,969
Reserves - Operating:						
5990010 - Reserve For Cash	0	607,369	607,369	0	522,264	-85,105
5990020 - Reserve For Contingency	0	300,050	300,050	0	323,836	23,786
Reserves - Operating:	\$0	\$907,419	\$907,419	\$0	\$846,100	-\$61,319
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	689,666	0	999,999	999,999
Reserves - Capital:	\$0	\$0	\$689,666	\$0	\$999,999	\$999,999
TOTAL EXPENDITURES:	\$2,814,150	\$5,551,636	\$6,241,302	\$2,301,000	\$4,979,682	-\$571,954

FUND 156 – FEDERAL AND STATE GRANTS FUND

TRENDS & ISSUES

In order to ensure proper accounting of grants, Federal and State grant funds are budgeted in this Fund to allow for improved management. Additionally, this Fund includes appropriations associated with the CARES Act grant from the Florida Division of Emergency Management with an expiration date of December 30, 2020. Funds for ongoing projects and grants will be carried forward later on in the budget process to ensure estimates are as accurate as possible.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services, Operating Expenses, and Grants and Aids increased mainly due to the re-establishment of various grants. Included in the changes is establishing the budget for the second payment from the America Rescue Plan Act.**
- **Personal Services were also adjusted due to employee plan selections during Open Enrollment**
- **Operating was also adjusted based on overhead allocations as well as Property Liability Insurance**
- **Capital Outlay was adjusted due to updated Local Agency Program (LAP) agreement**

REVENUES

Revenues are received from various Federal, State and private grants. Additional funding includes Fund Balance.

Changes between the Recommended and Tentative Budgets include:

- **Funding was adjusted to re-establish various grants**

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 79,861,421	\$ 23,971,791	\$ 72,143,894	\$ 48,172,103	\$(7,717,527)
Subtotal:	\$ 79,861,421	\$ 23,971,791	\$ 72,143,894	\$ 48,172,103	\$(7,717,527)
<u>Fund Balance</u>	\$ 0	\$ 144,428	\$ 209,133	\$ 64,705	\$ 209,133
REVENUES TOTAL:	\$ 79,861,421	\$ 24,116,219	\$ 72,353,027	\$ 48,236,808	\$(7,508,394)
EXPENDITURES:					
Personal Services	\$ 244,673	\$ 308,260	\$ 593,024	\$ 284,764	\$ 348,351
Operating Expenses	\$ 49,524,905	\$ 83,315	\$ 1,615,179	\$ 1,531,864	\$(47,909,726)
Capital Outlay	\$ 16,513,255	\$ 23,724,644	\$ 23,724,645	\$ 1	\$ 7,211,390
<u>Grants and Aids</u>	\$ 13,407,751	\$ 0	\$ 9,927,565	\$ 9,927,565	\$(3,480,186)
Subtotal:	\$ 79,690,584	\$ 24,116,219	\$ 35,860,413	\$ 11,744,194	\$(43,830,171)
<u>Transfers Out</u>	\$ 170,837	\$ 0	\$ 36,492,614	\$ 36,492,614	\$ 36,321,777
EXPENDITURES TOTAL:	\$ 79,861,421	\$ 24,116,219	\$ 72,353,027	\$ 48,236,808	\$(7,508,394)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	159,654	180,669	470,855	225,938	460,879	280,210
5120002 - Disaster Relief	9,446	0	0	558	0	0
5130001 - Vacancy Factor	0	-1,132	-1,132	0	-2,475	-1,343
5140000 - Overtime	12	0	20,000	3,554	20,000	20,000
5160000 - Compensated Annual Leave	4,321	0	0	10,229	0	0
5160020 - Compensated Admin Leave	2,033	0	0	1,016	0	0
5170000 - Compensated Sick Leave	2,211	0	0	8,101	0	0
5180002 - PS Sheriff's Payroll Reimb	32,387,485	0	14,184,779	13,191,955	0	0
5180003 - PS Corrections Payroll Reimb.	16,709,190	0	4,293,359	1,934,127	0	0
5210000 - Fica Taxes	13,156	13,823	20,446	18,479	19,957	6,134
5220000 - Retirement Contributions	15,806	18,066	27,084	25,391	28,226	10,160
5230000 - Health Insurance	33,113	30,957	58,141	47,640	63,014	32,057
5231000 - Life Insurance	171	184	275	249	267	83
5232000 - Dental Insurance	990	984	1,701	1,403	1,568	584
5233000 - Lt Disability Insurance	270	290	435	392	417	127
5233100 - St Disability Insurance	488	524	781	709	754	230
5240000 - Workers' Compensation	317	308	449	419	417	109
Personal Services:	\$49,338,664	\$244,673	\$19,077,173	\$15,470,158	\$593,024	\$348,351
Operating Expenses:						
5310000 - Professional Services	0	0	10,000	522	10,000	10,000
5310007 - Inmate Medical Reimb	0	0	0	1,342,895	0	0
5340000 - Other Contractual Services	0	49,578	1,192,575	507,657	416,025	366,447
5390000 - Training	0	1,100	1,100	0	0	-1,100
5400000 - Travel And Per Diem	5,819	13,307	8,284	129	8,284	-5,023
5410000 - Communications	13,862	17,803	20,479	14,638	12,454	-5,349
5420000 - Freight & Postage Services	0	0	0	33	0	0
5440000 - Rentals And Leases	0	0	65,000	0	65,000	65,000
5462000 - Rep & Maint-automotive	0	0	0	436	0	0
5470000 - Printing And Binding	2,902	0	0	333	0	0
5480000 - Promotional Activities	822	0	0	0	0	0
5488000 - Promotional-ads/media Buys	0	0	0	312	0	0
5490000 - Oth Current Chgs & Obligations	183,922	49,229,902	1,290,773	37,141	1,010,898	-48,219,004
5490501 - OH-Workers' Compensation	0	0	0	0	844	844
5490503 - OH-Dental Insurance	0	0	0	0	299	299
5490504 - OH-Health Insurance	0	0	0	0	940	940
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	197	197
5511000 - Office Supplies	1,081	692	50,692	6,094	20,000	19,308
5512000 - Office Equipment	495	0	0	2,408	0	0
5520000 - Operating Supplies	110,864	178,741	182,604	53,467	31,063	-147,678
5520010 - Computer Software	0	0	0	1,492	0	0
5522000 - Chemicals	36,821	22,144	31,916	27,022	31,916	9,772
5525000 - Tools	0	0	0	1,823	0	0
5540000 - Books,pubs,subs & Memberships	4,686	2,321	2,234	1,512	1,407	-914
5541000 - Registration Fees	600	600	0	0	0	-600
5550000 - Training	2,547	8,717	5,852	3,725	5,852	-2,865
Operating Expenses:	\$364,422	\$49,524,905	\$2,861,509	\$2,001,638	\$1,615,179	-\$47,909,726
Capital Outlay:						

FUND 156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	87,872	12,000	196,253	79,078	13,000	1,000
5650000 - Construction In Progress	21,364,046	16,501,255	18,316,964	2,094,387	23,711,645	7,210,390
Capital Outlay:	\$21,451,918	\$16,513,255	\$18,513,217	\$2,173,465	\$23,724,645	\$7,211,390
Grants and Aids:						
5810000 - Aids To Gov't Agencies	6,026	14,747	36,975	9,946	0	-14,747
5820000 - Aids To Private Organization	0	13,242,980	14,400	14,220	0	-13,242,980
5820001 - Aids To Private Organization-FQHC	0	75,000	0	0	0	-75,000
5820002 - Aids to Private Organization-Park Pl	0	75,000	0	0	0	-75,000
5830002 - Health Department Mobile Units	0	24	0	0	0	-24
5830003 - Rent Assistance	0	0	19,139,019	3,833,969	9,927,565	9,927,565
5830005 - Utilities Assistance	0	0	1,000,000	289,609	0	0
Grants and Aids:	\$6,026	\$13,407,751	\$20,190,394	\$4,147,744	\$9,927,565	-\$3,480,186
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	72,985,227	0	36,492,614	36,492,614
5910705 - Transfers out-Sheriff	33,479	170,837	216,449	29,463	0	-170,837
Transfers Out:	\$33,479	\$170,837	\$73,201,676	\$29,463	\$36,492,614	\$36,321,777
TOTAL EXPENDITURES:	\$71,194,509	\$79,861,421	\$133,843,969	\$23,822,469	\$72,353,027	-\$7,508,394

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to Overtime based on current year trends and increased demand for services, which was partially offset by adjustments to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **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 inter-local 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. Inter-fund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios. Additional revenues include Interest, Rents and Royalties, and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 846,029	\$ 872,851	\$ 872,851	\$ 0	\$ 26,822
Judgment, Fines & Forfeits	\$ 238,437	\$ 220,648	\$ 220,648	\$ 0	\$(17,789)
Miscellaneous Revenues	\$ 37,044	\$ 37,044	\$ 37,044	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(56,076)	\$(56,527)	\$(56,527)	\$ 0	\$(451)
Subtotal:	\$ 1,065,434	\$ 1,074,016	\$ 1,074,016	\$ 0	\$ 8,582
Transfers In	\$ 1,213,335	\$ 1,278,479	\$ 1,278,479	\$ 0	\$ 65,144
Fund Balance	\$ 715,350	\$ 809,340	\$ 809,340	\$ 0	\$ 93,990
REVENUES TOTAL:	\$ 2,994,119	\$ 3,161,835	\$ 3,161,835	\$ 0	\$ 167,716
EXPENDITURES:					
Personal Services	\$ 328,679	\$ 245,493	\$ 248,337	\$ 2,844	\$(80,342)
Operating Expenses	\$ 1,849,381	\$ 2,053,431	\$ 2,053,230	\$(201)	\$ 203,849
Capital Outlay	\$ 44,999	\$ 60,000	\$ 60,000	\$ 0	\$ 15,001
Subtotal:	\$ 2,223,059	\$ 2,358,924	\$ 2,361,567	\$ 2,643	\$ 138,508
Transfers Out	\$ 106,685	\$ 121,190	\$ 121,190	\$ 0	\$ 14,505
Reserves - Operating	\$ 664,375	\$ 645,363	\$ 646,069	\$ 706	\$(18,306)
Reserves - Stability	\$ 0	\$ 36,358	\$ 33,009	\$(3,349)	\$ 33,009
EXPENDITURES TOTAL:	\$ 2,994,119	\$ 3,161,835	\$ 3,161,835	\$ 0	\$ 167,716

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	193,086	226,277	226,277	129,961	172,186	-54,091
5120002 - Disaster Relief	1,488	0	0	236	0	0
5130001 - Vacancy Factor	0	-4,013	-4,013	0	-3,100	913
5140000 - Overtime	1,680	3,000	3,000	4,257	5,000	2,000
5160000 - Compensated Annual Leave	10,858	0	0	8,701	0	0
5160010 - Compensated Ann Leave Payoff	12,963	0	0	0	0	0
5160020 - Compensated Admin Leave	2,294	0	0	684	0	0
5170000 - Compensated Sick Leave	3,155	0	0	4,492	0	0
5170010 - Compensated Sick Leave Payoff	16,201	0	0	0	0	0
5210000 - Fica Taxes	17,565	17,539	17,539	10,749	13,552	-3,987
5220000 - Retirement Contributions	23,228	27,920	27,920	15,589	20,150	-7,770
5230000 - Health Insurance	39,875	50,293	50,293	28,959	35,166	-15,127
5231000 - Life Insurance	206	234	234	136	181	-53
5232000 - Dental Insurance	920	1,044	1,044	669	768	-276
5233000 - Lt Disability Insurance	324	367	367	216	283	-84
5233100 - St Disability Insurance	587	663	663	392	511	-152
5240000 - Workers' Compensation	6,315	5,355	5,355	3,186	3,640	-1,715
Personal Services:	\$330,746	\$328,679	\$328,679	\$208,227	\$248,337	-\$80,342
Operating Expenses:						
5310000 - Professional Services	160,224	0	0	126,616	195,565	195,565
5313000 - Legal & Engineering Svcs	0	0	0	0	450	450
5340000 - Other Contractual Services	5,528	2,000	2,000	590	650	-1,350
5400000 - Travel And Per Diem	599	6,287	6,287	700	4,028	-2,259
5410000 - Communications	21,480	23,294	23,294	20,231	22,766	-528
5420000 - Freight & Postage Services	656	800	800	223	400	-400
5430000 - Utility Services	64,714	85,000	85,000	53,728	70,000	-15,000
5440000 - Rentals And Leases	53,873	56,918	56,918	55,472	63,959	7,041
5450000 - Insurance	45,896	49,621	49,621	49,621	49,423	-198
5460000 - Repair & Maintenance Svcs	1,485,468	1,551,348	1,693,749	1,383,415	1,588,964	37,616
5462000 - Rep & Maint-automotive	980	1,800	1,800	1,468	1,200	-600
5490000 - Oth Current Chgs & Obligations	10,648	0	0	75	0	0
5490501 - OH-Workers' Compensation	858	804	804	804	522	-282
5490502 - OH-Property & Liability Insurance	8,193	7,799	7,799	7,799	8,079	280
5490503 - OH-Dental Insurance	224	274	274	274	185	-89
5490504 - OH-Health Insurance	832	834	834	834	583	-251
5490505 - OH-Life/AD&D, STD, LTD	329	305	305	305	121	-184
5490509 - OH-Fleet Oversight	160	525	525	525	328	-197
5490511 - OH-Fleet Fuel	900	760	760	760	712	-48
5511000 - Office Supplies	494	750	750	326	900	150
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	120	6,700	6,700	5,533	18,331	11,631
5520010 - Computer Software	0	10,800	10,800	7,300	0	-10,800
5520020 - Computer Hardware, Non-Capital	0	2,700	2,700	0	0	-2,700
5521000 - Gas & Oil	11,376	20,700	20,700	2,725	16,500	-4,200
5525000 - Tools	543	1,000	1,000	380	600	-400
5526000 - Clothing	100	900	900	160	400	-500
5540000 - Books,pubs,subs & Memberships	0	912	912	345	499	-413
5541000 - Registration Fees	0	1,800	1,800	440	440	-1,360

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	0	14,250	14,250	0	7,125	-7,125
Operating Expenses:	\$1,874,193	\$1,849,381	\$1,991,782	\$1,720,650	\$2,053,230	\$203,849
Capital Outlay:						
5628000 - Buildings Improvements	159,840	0	0	0	0	0
5640000 - Machinery & Equipment	0	20,000	20,000	0	0	-20,000
5640020 - Computer Hardware, Capital	29,526	0	0	0	0	0
5640100 - Vehicles	20,602	24,999	24,999	21,553	0	-24,999
5650000 - Construction In Progress	32,333	0	0	0	60,000	60,000
Capital Outlay:	\$242,301	\$44,999	\$44,999	\$21,553	\$60,000	\$15,001
Transfers Out:						
5910001 - Tran Out-general Fund	213,248	98,655	98,655	98,655	121,190	22,535
5910502 - Tran Out - Prop & Casualty	22,626	0	0	0	0	0
5910510 - Tran Out Fleet	27	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	8,030	8,030	8,030	0	-8,030
Transfers Out:	\$235,901	\$106,685	\$106,685	\$106,685	\$121,190	\$14,505
Reserves - Operating:						
5990010 - Reserve For Cash	0	380,791	380,791	0	403,793	23,002
5990020 - Reserve For Contingency	0	283,584	311,337	0	242,276	-41,308
Reserves - Operating:	\$0	\$664,375	\$692,128	\$0	\$646,069	-\$18,306
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	0	0	33,009	33,009
Reserves - Stability:	\$0	\$0	\$0	\$0	\$33,009	\$33,009
TOTAL EXPENDITURES:	\$2,683,142	\$2,994,119	\$3,164,273	\$2,057,114	\$3,161,835	\$167,716

FUND 168 – SECTION 8 FUND

TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating increased primarily due to the addition of the Emergency Housing Vouchers (EHV) Program recently awarded to the County**

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 Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance estimates were reevaluated which resulted in a reduction**
- **Intergovernmental Revenue increased due to the EHV Program mentioned above**

168-SECTION 8 FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Intergovernmental Revenue	\$ 15,957,530	\$ 18,813,531	\$ 19,520,187	\$ 706,656	\$ 3,562,657
Miscellaneous Revenues	\$ 17,016	\$ 1,440	\$ 1,440	\$ 0	\$ (15,576)
Less 5% Statutory Reduction	\$(851)	\$(72)	\$(72)	\$ 0	\$ 779
Subtotal:	\$ 15,973,695	\$ 18,814,899	\$ 19,521,555	\$ 706,656	\$ 3,547,860
Fund Balance	\$ 2,441,486	\$ 3,333,617	\$ 3,136,170	\$(197,447)	\$ 694,684
REVENUES TOTAL:	\$ 18,415,181	\$ 22,148,516	\$ 22,657,725	\$ 509,209	\$ 4,242,544
EXPENDITURES:					
Personal Services	\$ 911,990	\$ 959,103	\$ 998,774	\$ 39,671	\$ 86,784
Operating Expenses	\$ 17,300,396	\$ 21,111,618	\$ 21,581,156	\$ 469,538	\$ 4,280,760
Capital Outlay	\$ 130,795	\$ 5,795	\$ 5,795	\$ 0	\$(125,000)
Subtotal:	\$ 18,343,181	\$ 22,076,516	\$ 22,585,725	\$ 509,209	\$ 4,242,544
Transfers Out	\$ 72,000	\$ 72,000	\$ 72,000	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 18,415,181	\$ 22,148,516	\$ 22,657,725	\$ 509,209	\$ 4,242,544

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 168 - SECTION 8 FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	466,008	606,801	606,801	397,762	656,262	49,461
5120002 - Disaster Relief	987	0	0	158	0	0
5130001 - Vacancy Factor	0	-10,706	-10,706	0	-11,571	-865
5140000 - Overtime	8,392	5,000	5,000	27,285	5,000	0
5150300 - Class C Meals	16	0	0	0	0	0
5160000 - Compensated Annual Leave	22,235	0	0	26,178	0	0
5160010 - Compensated Ann Leave Payoff	145	0	0	3,818	0	0
5160020 - Compensated Admin Leave	1,638	0	0	2,151	0	0
5170000 - Compensated Sick Leave	32,031	0	0	23,569	0	0
5210000 - Fica Taxes	38,675	46,801	46,801	34,577	50,583	3,782
5220000 - Retirement Contributions	53,761	55,646	55,646	53,884	65,382	9,736
5230000 - Health Insurance	149,946	196,597	196,597	132,735	221,863	25,266
5231000 - Life Insurance	531	618	618	435	667	49
5232000 - Dental Insurance	3,352	4,038	4,038	2,837	4,421	383
5233000 - Lt Disability Insurance	832	980	980	691	1,058	78
5233100 - St Disability Insurance	1,506	1,771	1,771	1,251	1,912	141
5240000 - Workers' Compensation	2,961	4,444	4,444	2,456	3,197	-1,247
5250000 - Unemployment Compensation	539	0	0	0	0	0
Personal Services:	\$783,553	\$911,990	\$911,990	\$709,786	\$998,774	\$86,784
Operating Expenses:						
5310000 - Professional Services	3,080	1,000	1,000	0	1,000	0
5320000 - Accounting & Auditing Svcs	0	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	20,041	18,000	18,000	19,419	20,000	2,000
5400000 - Travel And Per Diem	0	9,000	9,000	-165	9,000	0
5410000 - Communications	4,064	2,500	2,500	2,490	2,500	0
5420000 - Freight & Postage Services	8,629	5,000	5,000	6,282	5,000	0
5440000 - Rentals And Leases	32,926	4,000	4,000	73,383	77,819	73,819
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	1,381	1,000	1,000	757	1,000	0
5470000 - Printing And Binding	200	500	500	2,273	500	0
5480000 - Promotional Activities	5,466	5,000	5,000	0	5,000	0
5488000 - Promotional-ads/media Buys	195	1,000	1,000	0	1,000	0
5490000 - Oth Current Chgs & Obligations	1,698,588	3,125,864	3,295,685	1,797,972	5,062,104	1,936,240
5490022 - Preliminary Fees	0	0	20,800	0	20,800	20,800
5490023 - Service Fees	0	0	182,000	0	182,000	182,000
5491000 - Other Government Agencies	13,910,667	14,084,732	15,904,943	14,542,523	16,141,133	2,056,401
5511000 - Office Supplies	16,898	15,000	15,000	24,544	19,500	4,500
5512000 - Office Equipment	600	500	500	0	500	0
5520000 - Operating Supplies	874	7,500	7,500	567	8,500	1,000
5521000 - Gas & Oil	2,312	3,000	3,000	1,080	3,000	0
5540000 - Books,pubs,subs & Memberships	726	500	500	730	500	0
5541000 - Registration Fees	2,168	7,000	7,000	0	8,000	1,000
5550000 - Training	3,000	5,000	5,000	0	8,000	3,000
Operating Expenses:	\$15,711,812	\$17,300,396	\$19,493,228	\$16,471,857	\$21,581,156	\$4,280,760
Capital Outlay:						
5640020 - Computer Hardware, Capital	14,205	5,795	5,795	0	5,795	0
5650000 - Construction In Progress	0	125,000	140,000	132,440	0	-125,000

FUND 168 - SECTION 8 FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:	\$14,205	\$130,795	\$145,795	\$132,440	\$5,795	-\$125,000
Transfers Out:						
5910251 - Transfer Out - Public Imp Rev Bonds, S.2020		72,000	72,000	72,000	72,000	0
5910502 - Tran Out - Prop & Casualty	707	0	0	0	0	0
Transfers Out:	\$707	\$72,000	\$72,000	\$72,000	\$72,000	\$0
TOTAL EXPENDITURES:	\$16,510,276	\$18,415,181	\$20,623,013	\$17,386,083	\$22,657,725	\$4,242,544

FUND 177 – FIRE IMPACT FEE FUND

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 217-96 and can only be used as directed by the Ordinance for needs related to new growth.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay increased due to the addition of the cost for the new Fire Station 45**
- **Reserves were adjusted to support the above mentioned Fire Station**

REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. Revenues are projected to increase for FY22. This Fund is also supported by Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue and Fund Balance projections were re-evaluated which resulted in an increase in Permits, Fees & Special Assessments as well as Fund Balance**

177-FIRE IMPACT FEE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,428,049	\$ 2,817,000	\$ 3,425,000	\$ 608,000	\$ 996,951
Miscellaneous Revenues	\$ 54,322	\$ 26,000	\$ 26,000	\$ 0	\$(28,322)
Less 5% Statutory Reduction	\$(124,119)	\$(142,150)	\$(172,550)	\$(30,400)	\$(48,431)
Subtotal:	\$ 2,358,252	\$ 2,700,850	\$ 3,278,450	\$ 577,600	\$ 920,198
Fund Balance	\$ 7,243,129	\$ 3,347,545	\$ 3,850,322	\$ 502,777	\$(3,392,807)
REVENUES TOTAL:	\$ 9,601,381	\$ 6,048,395	\$ 7,128,772	\$ 1,080,377	\$(2,472,609)
EXPENDITURES:					
Operating Expenses	\$ 20,000	\$ 60,000	\$ 60,000	\$ 0	\$ 40,000
Capital Outlay	\$ 6,196,290	\$ 0	\$ 6,480,610	\$ 6,480,610	\$ 284,320
Subtotal:	\$ 6,216,290	\$ 60,000	\$ 6,540,610	\$ 6,480,610	\$ 324,320
Transfers Out	\$ 12,471	\$ 18,164	\$ 18,164	\$ 0	\$ 5,693
Reserves - Operating	\$ 5,412	\$ 13,027	\$ 13,027	\$ 0	\$ 7,615
Reserves - Capital	\$ 3,367,208	\$ 5,957,204	\$ 556,971	\$(5,400,233)	\$(2,810,237)
EXPENDITURES TOTAL:	\$ 9,601,381	\$ 6,048,395	\$ 7,128,772	\$ 1,080,377	\$(2,472,609)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 177- FIRE IMPACT FEE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	10,000	10,000	0	50,000	40,000
5340000 - Other Contractual Services	6,234	10,000	10,000	5,696	10,000	0
5490500 - Reimbursement Of Py Revenue	18,050	0	0	9,806	0	0
Operating Expenses:	\$24,284	\$20,000	\$20,000	\$15,503	\$60,000	\$40,000
Capital Outlay:						
5650000 - Construction In Progress	0	6,196,290	6,657,173	233,119	6,480,610	284,320
Capital Outlay:	\$0	\$6,196,290	\$6,657,173	\$233,119	\$6,480,610	\$284,320
Transfers Out:						
5910001 - Tran Out-general Fund	61,225	12,471	12,471	12,471	18,164	5,693
Transfers Out:	\$61,225	\$12,471	\$12,471	\$12,471	\$18,164	\$5,693
Reserves - Operating:						
5990010 - Reserve For Cash	0	5,412	5,412	0	13,027	7,615
Reserves - Operating:	\$0	\$5,412	\$5,412	\$0	\$13,027	\$7,615
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	556,971	556,971
5990041 - Res For Capital - Designated	0	3,367,208	3,048,003	0	0	-3,367,208
Reserves - Capital:	\$0	\$3,367,208	\$3,048,003	\$0	\$556,971	-\$2,810,237
TOTAL EXPENDITURES:	\$85,509	\$9,601,381	\$9,743,059	\$261,093	\$7,128,772	-\$2,472,609

FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth related impact fees that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The most significant revision resulted in a reduction to just three zones to aid in the management, oversight and success of the program.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating increased due to the updated revenue projection; these funds are sent to the City of St. Cloud per the Inter-local Agreement**

REVENUES

The main revenue source is from impact fees collected on new developments as well as Fund Balance. The Impact Fee revenue reflects an increase over the FY21 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Increase in Impact Fees revenue due to revised projections**
- **Increase in Fund Balance due to revised projections**

178-PARKS IMPACT FEE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 7,418,219	\$ 8,538,603	\$ 9,779,583	\$ 1,240,980	\$ 2,361,364
Less 5% Statutory Reduction	\$(370,911)	\$(426,930)	\$(488,979)	\$(62,049)	\$(118,068)
Subtotal:	\$ 7,047,308	\$ 8,111,673	\$ 9,290,604	\$ 1,178,931	\$ 2,243,296
Fund Balance	\$ 12,787,155	\$ 12,911,006	\$ 12,973,055	\$ 62,049	\$ 185,900
REVENUES TOTAL:	\$ 19,834,463	\$ 21,022,679	\$ 22,263,659	\$ 1,240,980	\$ 2,429,196
EXPENDITURES:					
Operating Expenses	\$ 25,000	\$ 2,078,429	\$ 3,319,409	\$ 1,240,980	\$ 3,294,409
Capital Outlay	\$ 4,070,922	\$ 11,827,010	\$ 11,827,010	\$ 0	\$ 7,756,088
Subtotal:	\$ 4,095,922	\$ 13,905,439	\$ 15,146,419	\$ 1,240,980	\$ 11,050,497
Transfers Out	\$ 42,422	\$ 51,972	\$ 51,972	\$ 0	\$ 9,550
Reserves - Capital	\$ 15,696,119	\$ 7,065,268	\$ 7,065,268	\$ 0	\$(8,630,851)
EXPENDITURES TOTAL:	\$ 19,834,463	\$ 21,022,679	\$ 22,263,659	\$ 1,240,980	\$ 2,429,196

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 178 - PARKS IMPACT FEE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	15,864	0	0	0	0	0
5340000 - Other Contractual Services	16,908	25,000	50,000	19,412	49,409	24,409
5490000 - Oth Current Chgs & Obligations	0	0	4,698,925	3,676,079	3,200,000	3,200,000
5490500 - Reimbursement Of Py Revenue	10,204	0	60,000	35,877	70,000	70,000
Operating Expenses:	\$42,977	\$25,000	\$4,808,925	\$3,731,369	\$3,319,409	\$3,294,409
Capital Outlay:						
5650000 - Construction In Progress	4,823,653	4,070,922	8,150,430	3,427,520	11,827,010	7,756,088
Capital Outlay:	\$4,823,653	\$4,070,922	\$8,150,430	\$3,427,520	\$11,827,010	\$7,756,088
Transfers Out:						
5910001 - Tran Out-general Fund	59,247	42,422	42,422	42,422	51,972	9,550
Transfers Out:	\$59,247	\$42,422	\$42,422	\$42,422	\$51,972	\$9,550
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	14,694,989	11,693,182	0	7,065,268	-7,629,721
5990041 - Res For Capital - Designated	0	1,001,130	0	0	0	-1,001,130
Reserves - Capital:	\$0	\$15,696,119	\$11,693,182	\$0	\$7,065,268	-\$8,630,851
TOTAL EXPENDITURES:	\$4,925,877	\$19,834,463	\$24,694,959	\$7,201,310	\$22,263,659	\$2,429,196

FUND 180 – INMATE WELFARE FUND

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. 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.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the addition of a Discharge Planner/Reintegration Specialist position who supports the Inmate Medical Program**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves were adjusted in accordance with the Budget Policy**

REVENUES

The County contracts with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, charges for printing services, Interest, and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

180-INMATE WELFARE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 75,874	\$ 79,971	\$ 79,971	\$ 0	\$ 4,097
Miscellaneous Revenues	\$ 757,453	\$ 757,453	\$ 757,453	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(4,741)	\$(4,947)	\$(4,947)	\$ 0	\$(206)
Subtotal:	\$ 828,586	\$ 832,477	\$ 832,477	\$ 0	\$ 3,891
Fund Balance	\$ 1,550,839	\$ 1,796,647	\$ 1,796,647	\$ 0	\$ 245,808
REVENUES TOTAL:	\$ 2,379,425	\$ 2,629,124	\$ 2,629,124	\$ 0	\$ 249,699
EXPENDITURES:					
Personal Services	\$ 134,687	\$ 134,324	\$ 197,012	\$ 62,688	\$ 62,325
Operating Expenses	\$ 758,967	\$ 767,162	\$ 767,350	\$ 188	\$ 8,383
Capital Outlay	\$ 186,000	\$ 186,000	\$ 186,000	\$ 0	\$ 0
Subtotal:	\$ 1,079,654	\$ 1,087,486	\$ 1,150,362	\$ 62,876	\$ 70,708
Transfers Out	\$ 64,527	\$ 66,541	\$ 66,541	\$ 0	\$ 2,014
Reserves - Operating	\$ 397,639	\$ 452,144	\$ 431,817	\$(20,327)	\$ 34,178
Reserves - Stability	\$ 837,605	\$ 1,022,953	\$ 980,404	\$(42,549)	\$ 142,799
EXPENDITURES TOTAL:	\$ 2,379,425	\$ 2,629,124	\$ 2,629,124	\$ 0	\$ 249,699

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

180-INMATE WELFARE FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	77,318	83,866	83,866	63,327	149,070	65,204
5130001 - Vacancy Factor	0	-1,642	-1,642	0	-1,687	-45
5140000 - Overtime	158	10,000	10,000	990	10,000	0
5160000 - Compensated Annual Leave	5,299	0	0	5,981	0	0
5170000 - Compensated Sick Leave	2,158	0	0	3,720	0	0
5210000 - Fica Taxes	5,924	7,180	7,180	5,381	7,374	194
5220000 - Retirement Contributions	7,664	9,386	9,386	7,508	10,429	1,043
5230000 - Health Insurance	21,902	21,830	21,830	15,536	17,598	-4,232
5231000 - Life Insurance	86	95	95	73	99	4
5232000 - Dental Insurance	641	656	656	571	656	0
5233000 - Lt Disability Insurance	136	150	150	117	154	4
5233100 - St Disability Insurance	246	272	272	211	279	7
5240000 - Workers' Compensation	2,988	2,894	2,894	2,498	3,040	146
Personal Services:	\$124,519	\$134,687	\$134,687	\$105,911	\$197,012	\$62,325
Operating Expenses:						
5310000 - Professional Services	46,764	118,964	118,964	16,652	118,964	0
5340000 - Other Contractual Services	227,584	307,403	307,403	220,116	307,403	0
5430000 - Utility Services	1,204	1,204	1,204	1,003	9,447	8,243
5440000 - Rentals And Leases	21,848	42,636	42,636	39,726	42,636	0
5450000 - Insurance	233	521	521	521	707	186
5460000 - Repair & Maintenance Svcs	27,392	7,540	7,540	1,617	7,540	0
5490501 - OH-Workers' Compensation	514	480	480	480	446	-34
5490502 - OH-Property & Liability Insurance	42	82	82	82	116	34
5490503 - OH-Dental Insurance	134	164	164	164	158	-6
5490504 - OH-Health Insurance	498	498	498	498	498	0
5490505 - OH-Life/AD&D, STD, LTD	156	144	144	144	104	-40
5511000 - Office Supplies	4,101	18,000	18,000	8,281	18,000	0
5512000 - Office Equipment	348	31,000	31,000	0	31,000	0
5520000 - Operating Supplies	168,683	204,831	204,831	148,307	204,831	0
5522000 - Chemicals	240	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	10,227	25,500	25,500	12,041	25,500	0
Operating Expenses:	\$509,967	\$758,967	\$758,967	\$449,631	\$767,350	\$8,383
Capital Outlay:						
5620000 - Buildings	0	150,000	150,000	0	150,000	0
5640000 - Machinery & Equipment	26,559	36,000	36,000	0	36,000	0
Capital Outlay:	\$26,559	\$186,000	\$186,000	\$0	\$186,000	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	37,342	64,527	64,527	64,527	66,541	2,014
5910502 - Tran Out - Prop & Casualty	115	0	0	0	0	0
Transfers Out:	\$37,457	\$64,527	\$64,527	\$64,527	\$66,541	\$2,014
Reserves - Operating:						
5990010 - Reserve For Cash	0	159,697	159,697	0	171,817	12,120
5990020 - Reserve For Contingency	0	237,942	291,302	0	260,000	22,058
Reserves - Operating:	\$0	\$397,639	\$450,999	\$0	\$431,817	\$34,178
Reserves - Stability:						

180-INMATE WELFARE FUND SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	837,605	1,317,839	0	980,404	142,799
Reserves - Stability:	\$0	\$837,605	\$1,317,839	\$0	\$980,404	\$142,799
TOTAL EXPENDITURES:	\$698,503	\$2,379,425	\$2,913,019	\$620,069	\$2,629,124	\$249,699

FUND 184 – ROAD IMPACT FEE ZONE 4

TRENDS & ISSUES

The Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. This is essentially an inactive Fund as it is from the old Transportation Impact Fee program.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund has no revenue for FY22.

There were no changes between the Recommended and Tentative Budgets.

***This Fund is being included for Historical purposes only as there were actuals in prior years.**

FUND 184 – ROAD IMPACT FEE ZONE 4					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

FUND 184 - ROAD IMPACT FEE ZONE 4

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910244 - Tran Out Fund 244	3,074	0	0	0	0	0
Transfers Out:	\$3,074	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,074	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY FUND

TRENDS & ISSUES

The Road Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County's transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenue sources include Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000
Less 5% Statutory Reduction	\$ 0	\$(100)	\$(100)	\$ 0	\$(100)
Subtotal:	\$ 0	\$ 1,900	\$ 1,900	\$ 0	\$ 1,900
Fund Balance	\$ 479,322	\$ 481,279	\$ 481,279	\$ 0	\$ 1,957
REVENUES TOTAL:	\$ 479,322	\$ 483,179	\$ 483,179	\$ 0	\$ 3,857
EXPENDITURES:					
Reserves - Capital	\$ 479,322	\$ 483,179	\$ 483,179	\$ 0	\$ 3,857
EXPENDITURES TOTAL:	\$ 479,322	\$ 483,179	\$ 483,179	\$ 0	\$ 3,857

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 187 - ROAD IMPACT FEE POINCIANA OVERLAY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	479,322	480,862	0	483,179	3,857
Reserves - Capital:	\$0	\$479,322	\$480,862	\$0	\$483,179	\$3,857
TOTAL EXPENDITURES:	\$0	\$479,322	\$480,862	\$0	\$483,179	\$3,857

FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

TRENDS & ISSUES

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

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. Revenues are projected to increase \$457,794 because of continued improvements in collections compared to the economic decline last fiscal year caused by the COVID-19 pandemic. Other sources of revenue include Interest, Fund Balance and a Transfer In from the General Fund to support LYNX as revenue generated by fuel tax is not sufficient to cover expenses.

There were no changes between the Recommended and Tentative Budgets.

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 6,790,032	\$ 7,247,826	\$ 7,247,826	\$ 0	\$ 457,794
Miscellaneous Revenues	\$ 80,566	\$ 80,566	\$ 80,566	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(343,530)	\$(366,420)	\$(366,420)	\$ 0	\$(22,890)
Subtotal:	\$ 6,527,068	\$ 6,961,972	\$ 6,961,972	\$ 0	\$ 434,904
Transfers In	\$ 2,267,240	\$ 2,267,240	\$ 2,267,240	\$ 0	\$ 0
Fund Balance	\$ 1,198,801	\$ 1,728,748	\$ 1,728,748	\$ 0	\$ 529,947
REVENUES TOTAL:	\$ 9,993,109	\$ 10,957,960	\$ 10,957,960	\$ 0	\$ 964,851
EXPENDITURES:					
Operating Expenses	\$ 9,449,269	\$ 9,734,190	\$ 9,734,190	\$ 0	\$ 284,921
Capital Outlay	\$ 518,353	\$ 0	\$ 0	\$ 0	\$(518,353)
Subtotal:	\$ 9,967,622	\$ 9,734,190	\$ 9,734,190	\$ 0	\$(233,432)
Transfers Out	\$ 25,487	\$ 26,053	\$ 26,053	\$ 0	\$ 566
Reserves - Assigned	\$ 0	\$ 1,197,717	\$ 1,197,717	\$ 0	\$ 1,197,717
EXPENDITURES TOTAL:	\$ 9,993,109	\$ 10,957,960	\$ 10,957,960	\$ 0	\$ 964,851

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 189 - SECOND LOCAL OPTION FUEL TAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	9,449,269	9,449,269	9,449,269	9,449,269	9,734,190	284,921
5460007 - R&M Road Milling and Resurfacing	2,999,989	0	0	0	0	0
Operating Expenses:	\$12,449,258	\$9,449,269	\$9,449,269	\$9,449,269	\$9,734,190	\$284,921
Capital Outlay:						
5650000 - Construction In Progress	299,273	518,353	518,353	518,353	0	-518,353
Capital Outlay:	\$299,273	\$518,353	\$518,353	\$518,353	\$0	-\$518,353
Transfers Out:						
5910001 - Tran Out-general Fund	9,179	25,487	25,487	25,487	26,053	566
Transfers Out:	\$9,179	\$25,487	\$25,487	\$25,487	\$26,053	\$566
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	805,593	0	1,197,717	1,197,717
Reserves - Assigned:	\$0	\$0	\$805,593	\$0	\$1,197,717	\$1,197,717
TOTAL EXPENDITURES:	\$12,757,710	\$9,993,109	\$10,798,702	\$9,993,109	\$10,957,960	\$964,851

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT FUND

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

There were no changes between the Recommended and Tentative Budgets.

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 0	\$ 10,045,782	\$ 10,045,782	\$ 0	\$ 10,045,782
Less 5% Statutory Reduction	\$ 0	\$(502,289)	\$(502,289)	\$ 0	\$(502,289)
Subtotal:	\$ 0	\$ 9,543,493	\$ 9,543,493	\$ 0	\$ 9,543,493
Fund Balance	\$ 0	\$ 7,563,815	\$ 7,563,815	\$ 0	\$ 7,563,815
REVENUES TOTAL:	\$ 0	\$ 17,107,308	\$ 17,107,308	\$ 0	\$ 17,107,308
EXPENDITURES:					
Operating Expenses	\$ 0	\$ 5,000	\$ 5,000	\$ 0	\$ 5,000
Capital Outlay	\$ 0	\$ 8,797,315	\$ 8,797,315	\$ 0	\$ 8,797,315
Subtotal:	\$ 0	\$ 8,802,315	\$ 8,802,315	\$ 0	\$ 8,802,315
Transfers Out	\$ 0	\$ 17,079	\$ 17,079	\$ 0	\$ 17,079
Reserves - Capital	\$ 0	\$ 8,287,914	\$ 8,287,914	\$ 0	\$ 8,287,914
EXPENDITURES TOTAL:	\$ 0	\$ 17,107,308	\$ 17,107,308	\$ 0	\$ 17,107,308

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 190 - MOBILITY FEE NORTHEAST DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	0	0	5,000	0	5,000	5,000
Operating Expenses:	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
Capital Outlay:						
5650000 - Construction In Progress	0	0	2,908,290	657,994	8,797,315	8,797,315
Capital Outlay:	\$0	\$0	\$2,908,290	\$657,994	\$8,797,315	\$8,797,315
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	6,452	6,452	17,079	17,079
Transfers Out:	\$0	\$0	\$6,452	\$6,452	\$17,079	\$17,079
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	6,104,918	0	8,287,914	8,287,914
Reserves - Capital:	\$0	\$0	\$6,104,918	\$0	\$8,287,914	\$8,287,914
TOTAL EXPENDITURES:	\$0	\$0	\$9,024,660	\$664,446	\$17,107,308	\$17,107,308

FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT FUND

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

Changes between the Recommended and Tentative Budgets are as follows:

- **Reserves were adjusted to allocate the additional revenue, as noted below**

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

Changes between the Recommended and Tentative Budgets are as follows:

- **Miscellaneous Revenue Reimbursements were increased due to an agreement regarding the Hickory Tree Road shared stormwater pond**

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 0	\$ 5,137,584	\$ 5,137,584	\$ 0	\$ 5,137,584
Miscellaneous Revenues	\$ 0	\$ 0	\$ 60,000	\$ 60,000	\$ 60,000
Less 5% Statutory Reduction	\$ 0	\$(256,879)	\$(259,879)	\$(3,000)	\$(259,879)
Subtotal:	\$ 0	\$ 4,880,705	\$ 4,937,705	\$ 57,000	\$ 4,937,705
Fund Balance	\$ 0	\$ 5,769,527	\$ 5,769,527	\$ 0	\$ 5,769,527
REVENUES TOTAL:	\$ 0	\$ 10,650,232	\$ 10,707,232	\$ 57,000	\$ 10,707,232
EXPENDITURES:					
Operating Expenses	\$ 0	\$ 5,000	\$ 5,000	\$ 0	\$ 5,000
Capital Outlay	\$ 0	\$ 750,609	\$ 750,609	\$ 0	\$ 750,609
Subtotal:	\$ 0	\$ 755,609	\$ 755,609	\$ 0	\$ 755,609
Transfers Out	\$ 0	\$ 8,035	\$ 8,035	\$ 0	\$ 8,035
Reserves - Capital	\$ 0	\$ 9,886,588	\$ 9,943,588	\$ 57,000	\$ 9,943,588
EXPENDITURES TOTAL:	\$ 0	\$ 10,650,232	\$ 10,707,232	\$ 57,000	\$ 10,707,232

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	0	0	5,000	0	5,000	5,000
Operating Expenses:	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	750,609	750,609
Capital Outlay:	\$0	\$0	\$0	\$0	\$750,609	\$750,609
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	3,036	3,036	8,035	8,035
Transfers Out:	\$0	\$0	\$3,036	\$3,036	\$8,035	\$8,035
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	3,458,911	0	9,943,588	9,943,588
5990041 - Res For Capital - Designated	0	0	750,609	0	0	0
Reserves - Capital:	\$0	\$0	\$4,209,520	\$0	\$9,943,588	\$9,943,588
TOTAL EXPENDITURES:	\$0	\$0	\$4,217,556	\$3,036	\$10,707,232	\$10,707,232

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FUND 201 – DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 \$8,600,000 (Fund 234). This bond will sunset in October 2025.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources utilize dedicated Ad Valorem and Fund Balance to provide for the debt service expenses.

There were no changes between the Recommended and Tentative Budgets.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,223,938	\$ 1,215,616	\$ 1,215,616	\$ 0	\$(8,322)
<u>Less 5% Statutory Reduction</u>	<u>\$(61,197)</u>	<u>\$(60,781)</u>	<u>\$(60,781)</u>	<u>\$ 0</u>	<u>\$ 416</u>
Subtotal:	\$ 1,162,741	\$ 1,154,835	\$ 1,154,835	\$ 0	\$(7,906)
<u>Fund Balance</u>	<u>\$ 1,065,221</u>	<u>\$ 1,141,326</u>	<u>\$ 1,141,326</u>	<u>\$ 0</u>	<u>\$ 76,105</u>
REVENUES TOTAL:	<u>\$ 2,227,962</u>	<u>\$ 2,296,161</u>	<u>\$ 2,296,161</u>	<u>\$ 0</u>	<u>\$ 68,199</u>
EXPENDITURES:					
Operating Expenses	\$ 24,479	\$ 24,312	\$ 24,312	\$ 0	\$(167)
<u>Debt Service</u>	<u>\$ 1,124,352</u>	<u>\$ 1,126,892</u>	<u>\$ 1,126,892</u>	<u>\$ 0</u>	<u>\$ 2,540</u>
Subtotal:	\$ 1,148,831	\$ 1,151,204	\$ 1,151,204	\$ 0	\$ 2,373
<u>Reserves - Debt</u>	<u>\$ 1,079,131</u>	<u>\$ 1,144,957</u>	<u>\$ 1,144,957</u>	<u>\$ 0</u>	<u>\$ 65,826</u>
EXPENDITURES TOTAL:	<u>\$ 2,227,962</u>	<u>\$ 2,296,161</u>	<u>\$ 2,296,161</u>	<u>\$ 0</u>	<u>\$ 68,199</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 201 – DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	24,376	24,479	24,479	24,479	24,312	-167
Operating Expenses:	\$24,376	\$24,479	\$24,479	\$24,479	\$24,312	-\$167
Debt Service:						
5710000 - Principal	975,000	995,000	995,000	995,000	1,020,000	25,000
5720000 - Interest	151,309	129,352	129,352	129,351	106,892	-22,460
Debt Service:	\$1,126,309	\$1,124,352	\$1,124,352	\$1,124,351	\$1,126,892	\$2,540
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,079,131	1,079,131	0	1,082,762	3,631
5990034 - Bond Reserves - Other	0	0	0	0	62,195	62,195
Reserves - Debt:	\$0	\$1,079,131	\$1,079,131	\$0	\$1,144,957	\$65,826
TOTAL EXPENDITURES:	\$1,150,685	\$2,227,962	\$2,227,962	\$1,148,830	\$2,296,161	\$68,199

FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

TRENDS & ISSUES

This Fund was established in FY09 to account for the payment of principal, interest and other debt service costs. 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. As this bond sunset in October 2018, the final payment in FY19 was made utilizing Fund Balance. This Fund is closed due to refunding in FY19. FY20 had a fund balance due to remaining cash from Interest. These funds were moved to Fund 242.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund has no revenue.

There were no changes between the Recommended and Tentative Budgets.

* This Fund is being included for historical purposes only as there were actuals in prior years.

202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009 FUND					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910242 - Transfers Out Fund 242	4,500	0	0	0	0	0
Transfers Out:	\$4,500	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,500	\$0	\$0	\$0	\$0	\$0

* This Fund is being included for historical purposes only as there were actuals in prior years.

FUND 204 – TDT TAXABLE 5TH CENT REVENUE BOND SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. This bond will sunset in October 2045.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary funding source is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

204-TDT TAX BONDS SERIES 2012 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$ 544,294	\$ 275,732	\$ 275,732	\$ 0	\$(268,562)
REVENUES TOTAL:	\$ 544,294	\$ 275,732	\$ 275,732	\$ 0	\$(268,562)
EXPENDITURES:					
Debt Service	\$ 271,682	\$ 270,632	\$ 270,632	\$ 0	\$(1,050)
Subtotal:	\$ 271,682	\$ 270,632	\$ 270,632	\$ 0	\$(1,050)
Transfers Out	\$ 1,980	\$ 0	\$ 0	\$ 0	\$(1,980)
Reserves - Debt	\$ 270,632	\$ 5,100	\$ 5,100	\$ 0	\$(265,532)
EXPENDITURES TOTAL:	\$ 544,294	\$ 275,732	\$ 275,732	\$ 0	\$(268,562)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 204 – TDT TAXABLE 5TH CENT REVENUE BOND SERIES 2012

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	240,000	255,000	255,000	255,000	265,000	10,000
5720000 - Interest	27,200	16,682	16,682	16,681	5,632	-11,050
Debt Service:	\$267,200	\$271,682	\$271,682	\$271,681	\$270,632	-\$1,050
Transfers Out:						
5910247 - Tran Out - 247	653,681	1,980	7,080	7,080	0	-1,980
Transfers Out:	\$653,681	\$1,980	\$7,080	\$7,080	\$0	-\$1,980
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	270,632	270,632	0	0	-270,632
5990034 - Bond Reserves - Other	0	0	0	0	5,100	5,100
Reserves - Debt:	\$0	\$270,632	\$270,632	\$0	\$5,100	-\$265,532
TOTAL EXPENDITURES:	\$920,881	\$544,294	\$549,394	\$278,761	\$275,732	-\$268,562

FUND 210 – DEBT SERVICE 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 Assessment 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.

Changes between the Recommended and Tentative Budgets are as follows:

- **Reserves – Debt decreased due to decrease in revenue in accordance with required payments**

REVENUES

Funding sources include Special Assessments, Fund Balance and Interest.

Changes between the Recommended and Tentative Budgets are as follows:

- **Reduction in Special Assessments revenue needed in accordance with required debt payments**
- **Reduction in Fund Balance due to revised projections**

210-W 192 PHASE IIC SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 329,843	\$ 365,430	\$ 295,582	\$ (69,848)	\$ (34,261)
Miscellaneous Revenues	\$ 4,500	\$ 1,595	\$ 1,595	\$ 0	\$ (2,905)
<u>Less 5% Statutory Reduction</u>	<u>\$ (16,717)</u>	<u>\$ (18,351)</u>	<u>\$ (14,859)</u>	<u>\$ 3,492</u>	<u>\$ 1,858</u>
Subtotal:	\$ 317,626	\$ 348,674	\$ 282,318	\$ (66,356)	\$ (35,308)
<u>Fund Balance</u>	<u>\$ 396,488</u>	<u>\$ 465,127</u>	<u>\$ 450,458</u>	<u>\$ (14,669)</u>	<u>\$ 53,970</u>
REVENUES TOTAL:	\$ 714,114	\$ 813,801	\$ 732,776	\$ (81,025)	\$ 18,662
<u>EXPENDITURES:</u>					
<u>Debt Service</u>	<u>\$ 329,782</u>	<u>\$ 365,469</u>	<u>\$ 365,469</u>	<u>\$ 0</u>	<u>\$ 35,687</u>
Subtotal:	\$ 329,782	\$ 365,469	\$ 365,469	\$ 0	\$ 35,687
<u>Reserves - Debt</u>	<u>\$ 384,332</u>	<u>\$ 448,332</u>	<u>\$ 367,307</u>	<u>\$ (81,025)</u>	<u>\$ (17,025)</u>
EXPENDITURES TOTAL:	\$ 714,114	\$ 813,801	\$ 732,776	\$ (81,025)	\$ 18,662

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

210-W 192 PHASE IIC SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	70,000	55,000	55,000	55,000	45,000	-10,000
5710001 - Princ. Early Redemption	210,000	215,000	215,000	215,000	275,000	60,000
5720000 - Interest	72,900	58,282	58,282	58,281	43,969	-14,313
5730000 - Other Debt Service Costs	1,050	1,500	1,500	1,350	1,500	0
Debt Service:	\$353,950	\$329,782	\$329,782	\$329,631	\$365,469	\$35,687
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	88,419	88,419	0	71,394	-17,025
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
5990034 - Bond Reserves - Other	0	0	68,024	0	0	0
Reserves - Debt:	\$0	\$384,332	\$452,356	\$0	\$367,307	-\$17,025
TOTAL EXPENDITURES:	\$353,950	\$714,114	\$782,138	\$329,631	\$732,776	\$18,662

FUND 211 – SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was established in FY15 to account for principal, interest and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

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.

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 5,834	\$ 5,915	\$ 5,915	\$ 0	\$ 81
<u>Less 5% Statutory Reduction</u>	<u>\$(292)</u>	<u>\$(296)</u>	<u>\$(296)</u>	<u>\$ 0</u>	<u>\$(4)</u>
Subtotal:	\$ 5,542	\$ 5,619	\$ 5,619	\$ 0	\$ 77
Transfers In	\$ 3,368,016	\$ 3,369,192	\$ 3,369,192	\$ 0	\$ 1,176
<u>Fund Balance</u>	<u>\$ 1,944,760</u>	<u>\$ 1,966,757</u>	<u>\$ 1,966,757</u>	<u>\$ 0</u>	<u>\$ 21,997</u>
REVENUES TOTAL:	<u>\$ 5,318,318</u>	<u>\$ 5,341,568</u>	<u>\$ 5,341,568</u>	<u>\$ 0</u>	<u>\$ 23,250</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,346,808</u>	<u>\$ 3,359,308</u>	<u>\$ 3,359,308</u>	<u>\$ 0</u>	<u>\$ 12,500</u>
Subtotal:	\$ 3,346,808	\$ 3,359,308	\$ 3,359,308	\$ 0	\$ 12,500
<u>Reserves - Debt</u>	<u>\$ 1,971,510</u>	<u>\$ 1,982,260</u>	<u>\$ 1,982,260</u>	<u>\$ 0</u>	<u>\$ 10,750</u>
EXPENDITURES TOTAL:	<u>\$ 5,318,318</u>	<u>\$ 5,341,568</u>	<u>\$ 5,341,568</u>	<u>\$ 0</u>	<u>\$ 23,250</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 211 – SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	485,000	530,000	530,000	530,000	570,000	40,000
5720000 - Interest	2,841,644	2,816,269	2,816,269	2,816,269	2,788,769	-27,500
5730000 - Other Debt Service Costs	539	539	539	539	539	0
Debt Service:	\$3,327,183	\$3,346,808	\$3,346,808	\$3,346,808	\$3,359,308	\$12,500
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,971,510	1,971,510	0	1,982,260	10,750
5990034 - Bond Reserves - Other	0	0	788	0	0	0
Reserves - Debt:	\$0	\$1,971,510	\$1,972,298	\$0	\$1,982,260	\$10,750
TOTAL EXPENDITURES:	\$3,327,183	\$5,318,318	\$5,319,106	\$3,346,808	\$5,341,568	\$23,250

FUND 236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses related to this bond which 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. This Fund is closed due to refunding in FY20. Remaining funds were transferred to the refunded Fund, DS CIRB 2019 (Fund 249).

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund has no revenue.

There were no changes between the Recommended and Tentative Budgets.

* **This Fund is being included for historical purposes only as there were actuals in prior years.**

236-CAPITAL IMPROVEMENT BOND SERIES 2009 FUND					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,280,000	0	0	0	0	0
5720000 - Interest	3,446,552	0	0	0	0	0
5740000 - Pmt Refunded Bond Escrow Agent	104,328,783	0	0	0	0	0
Debt Service:	\$111,055,335	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910249 - Tran Out-Fund 249	310,003	0	39,501	0	0	0
Transfers Out:	\$310,003	\$0	\$39,501	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$111,365,338	\$0	\$39,501	\$0	\$0	\$0

* This Fund is being included for historical purposes only as there were actuals in prior years.

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 this bond which was issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilized dedicated ad valorem funding as well as Balance Forward and Interest to provide funds for debt service expenses. This bond was refunded during FY20 with the Limited General Obligation Refunding Bond, Series 2020 (Fund 250) and remaining funds were moved to Fund 250.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund has no revenue.

There were no changes between the Recommended and Tentative Budgets.

* This Fund is being included for historical purposes only as there were actuals in prior years.

238 – G.O. BONDS SERIES 2010 FUND					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

FUND 238 – G.O. BONDS SERIES 2010

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	41,923	0	0	0	0	0
Operating Expenses:	\$41,923	\$0	\$0	\$0	\$0	\$0
Debt Service:						
5710000 - Principal	1,680,000	0	0	0	0	0
5720000 - Interest	382,819	0	0	0	0	0
5740000 - Pmt Refunded Bond Escrow Agent	11,363,809	0	0	0	0	0
Debt Service:	\$13,426,628	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910250 - Transfer Out - GO Bonds Series	205,266	0	17,159	17,159	0	0
Transfers Out:	\$205,266	\$0	\$17,159	\$17,159	\$0	\$0
TOTAL EXPENDITURES:	\$13,673,817	\$0	\$17,159	\$17,159	\$0	\$0

* This Fund is being included for historical purposes only as there were actuals in prior years.

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

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 3,766,925	\$ 3,770,673	\$ 3,770,673	\$ 0	\$ 3,748
Fund Balance	\$ 3,522,813	\$ 3,595,815	\$ 3,595,815	\$ 0	\$ 73,002
REVENUES TOTAL:	\$ 7,289,738	\$ 7,366,488	\$ 7,366,488	\$ 0	\$ 76,750
<u>EXPENDITURES:</u>					
Debt Service	\$ 3,693,925	\$ 3,681,300	\$ 3,681,300	\$ 0	\$(12,625)
Subtotal:	\$ 3,693,925	\$ 3,681,300	\$ 3,681,300	\$ 0	\$(12,625)
Reserves - Debt	\$ 3,595,813	\$ 3,685,188	\$ 3,685,188	\$ 0	\$ 89,375
EXPENDITURES TOTAL:	\$ 7,289,738	\$ 7,366,488	\$ 7,366,488	\$ 0	\$ 76,750

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,130,000	3,280,000	3,280,000	3,280,000	3,425,000	145,000
5720000 - Interest	563,875	413,625	413,625	413,625	256,000	-157,625
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$3,694,175	\$3,693,925	\$3,693,925	\$3,693,925	\$3,681,300	-\$12,625
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,595,813	3,595,813	0	3,685,188	89,375
5990034 - Bond Reserves - Other	0	0	2	0	0	0
Reserves - Debt:	\$0	\$3,595,813	\$3,595,815	\$0	\$3,685,188	\$89,375
TOTAL EXPENDITURES:	\$3,694,175	\$7,289,738	\$7,289,740	\$3,693,925	\$7,366,488	\$76,750

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.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund, Fund 105 – 5th Cent Tourist Development Tax Fund, as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 12,920	\$ 13,109	\$ 13,109	\$ 0	\$ 189
<u>Less 5% Statutory Reduction</u>	<u>\$(646)</u>	<u>\$(655)</u>	<u>\$(655)</u>	<u>\$ 0</u>	<u>\$(9)</u>
Subtotal:	\$ 12,274	\$ 12,454	\$ 12,454	\$ 0	\$ 180
Transfers In	\$ 5,533,358	\$ 5,550,823	\$ 5,550,823	\$ 0	\$ 17,465
<u>Fund Balance</u>	<u>\$ 4,306,791</u>	<u>\$ 4,369,771</u>	<u>\$ 4,369,771</u>	<u>\$ 0</u>	<u>\$ 62,980</u>
REVENUES TOTAL:	<u>\$ 9,852,423</u>	<u>\$ 9,933,048</u>	<u>\$ 9,933,048</u>	<u>\$ 0</u>	<u>\$ 80,625</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,472,257</u>	<u>\$ 5,465,257</u>	<u>\$ 5,465,257</u>	<u>\$ 0</u>	<u>\$(7,000)</u>
Subtotal:	\$ 5,472,257	\$ 5,465,257	\$ 5,465,257	\$ 0	\$(7,000)
<u>Reserves - Debt</u>	<u>\$ 4,380,166</u>	<u>\$ 4,467,791</u>	<u>\$ 4,467,791</u>	<u>\$ 0</u>	<u>\$ 87,625</u>
EXPENDITURES TOTAL:	<u>\$ 9,852,423</u>	<u>\$ 9,933,048</u>	<u>\$ 9,933,048</u>	<u>\$ 0</u>	<u>\$ 80,625</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 240 – TDT REVENUE REFUNDING BONDS SERIES 2012

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,920,000	3,065,000	3,065,000	3,065,000	3,215,000	150,000
5720000 - Interest	2,556,581	2,406,957	2,406,957	2,406,956	2,249,957	-157,000
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$5,476,881	\$5,472,257	\$5,472,257	\$5,472,256	\$5,465,257	-\$7,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,380,166	4,380,166	0	4,467,791	87,625
5990034 - Bond Reserves - Other	0	0	1,877	0	0	0
Reserves - Debt:	\$0	\$4,380,166	\$4,382,043	\$0	\$4,467,791	\$87,625
TOTAL EXPENDITURES:	\$5,476,881	\$9,852,423	\$9,854,300	\$5,472,256	\$9,933,048	\$80,625

FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds Series 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from Fund 306 – Local Option Sales Tax Fund, as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 14,843	\$ 14,940	\$ 14,940	\$ 0	\$ 97
<u>Less 5% Statutory Reduction</u>	<u>\$(742)</u>	<u>\$(747)</u>	<u>\$(747)</u>	<u>\$ 0</u>	<u>\$(5)</u>
Subtotal:	\$ 14,101	\$ 14,193	\$ 14,193	\$ 0	\$ 92
Transfers In	\$ 5,196,843	\$ 5,195,520	\$ 5,195,520	\$ 0	\$(1,323)
<u>Fund Balance</u>	<u>\$ 4,947,832</u>	<u>\$ 4,979,855</u>	<u>\$ 4,979,855</u>	<u>\$ 0</u>	<u>\$ 32,023</u>
REVENUES TOTAL:	<u>\$ 10,158,776</u>	<u>\$ 10,189,568</u>	<u>\$ 10,189,568</u>	<u>\$ 0</u>	<u>\$ 30,792</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,168,304</u>	<u>\$ 5,157,520</u>	<u>\$ 5,157,520</u>	<u>\$ 0</u>	<u>\$(10,784)</u>
Subtotal:	\$ 5,168,304	\$ 5,157,520	\$ 5,157,520	\$ 0	\$(10,784)
<u>Reserves - Debt</u>	<u>\$ 4,990,472</u>	<u>\$ 5,032,048</u>	<u>\$ 5,032,048</u>	<u>\$ 0</u>	<u>\$ 41,576</u>
EXPENDITURES TOTAL:	<u>\$ 10,158,776</u>	<u>\$ 10,189,568</u>	<u>\$ 10,189,568</u>	<u>\$ 0</u>	<u>\$ 30,792</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	405,000	4,675,000	4,675,000	4,675,000	4,770,000	95,000
5720000 - Interest	550,200	493,304	493,304	493,304	387,520	-105,784
Debt Service:	\$955,200	\$5,168,304	\$5,168,304	\$5,168,304	\$5,157,520	-\$10,784
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,990,472	4,990,472	0	5,032,048	41,576
5990034 - Bond Reserves - Other	0	0	3,479	0	0	0
Reserves - Debt:	\$0	\$4,990,472	\$4,993,951	\$0	\$5,032,048	\$41,576
TOTAL EXPENDITURES:	\$955,200	\$10,158,776	\$10,162,255	\$5,168,304	\$10,189,568	\$30,792

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payment of principal, interest and other debt service expenses for the \$39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County's outstanding Sales Tax Bonds, Series 2009. Additionally, remaining funds from Fund 202 were transferred into this Fund.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 306 – Local Option Sales Tax Fund, Fund 134 – Countywide Fire Fund, as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 6,374	\$ 6,443	\$ 6,443	\$ 0	\$ 69
<u>Less 5% Statutory Reduction</u>	<u>\$(319)</u>	<u>\$(322)</u>	<u>\$(322)</u>	<u>\$ 0</u>	<u>\$(3)</u>
Subtotal:	\$ 6,055	\$ 6,121	\$ 6,121	\$ 0	\$ 66
Transfers In	\$ 2,936,333	\$ 2,942,687	\$ 2,942,687	\$ 0	\$ 6,354
<u>Fund Balance</u>	<u>\$ 2,124,494</u>	<u>\$ 2,147,775</u>	<u>\$ 2,147,775</u>	<u>\$ 0</u>	<u>\$ 23,281</u>
REVENUES TOTAL:	<u>\$ 5,066,882</u>	<u>\$ 5,096,583</u>	<u>\$ 5,096,583</u>	<u>\$ 0</u>	<u>\$ 29,701</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 2,918,488</u>	<u>\$ 2,915,288</u>	<u>\$ 2,915,288</u>	<u>\$ 0</u>	<u>\$(3,200)</u>
Subtotal:	\$ 2,918,488	\$ 2,915,288	\$ 2,915,288	\$ 0	\$(3,200)
<u>Reserves - Debt</u>	<u>\$ 2,148,394</u>	<u>\$ 2,181,295</u>	<u>\$ 2,181,295</u>	<u>\$ 0</u>	<u>\$ 32,901</u>
EXPENDITURES TOTAL:	<u>\$ 5,066,882</u>	<u>\$ 5,096,583</u>	<u>\$ 5,096,583</u>	<u>\$ 0</u>	<u>\$ 29,701</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,260,000	1,305,000	1,305,000	1,305,000	1,355,000	50,000
5720000 - Interest	1,664,188	1,612,888	1,612,888	1,612,888	1,559,688	-53,200
5730000 - Other Debt Service Costs	539	600	600	0	600	0
Debt Service:	\$2,924,726	\$2,918,488	\$2,918,488	\$2,917,888	\$2,915,288	-\$3,200
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,148,394	2,148,394	0	2,181,294	32,900
5990034 - Bond Reserves - Other	0	0	5,429	0	1	1
Reserves - Debt:	\$0	\$2,148,394	\$2,153,823	\$0	\$2,181,295	\$32,901
TOTAL EXPENDITURES:	\$2,924,726	\$5,066,882	\$5,072,311	\$2,917,888	\$5,096,583	\$29,701

FUND 243 – TDT REVENUE BONDS SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payments of principal, interest and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from Fund 105 – Fifth Cent Tourist Development Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Transfers In	\$ 1,384,592	\$ 1,369,253	\$ 1,369,253	\$ 0	\$(15,339)
Fund Balance	\$ 2,340,556	\$ 2,361,175	\$ 2,361,175	\$ 0	\$ 20,619
REVENUES TOTAL:	\$ 3,725,148	\$ 3,730,428	\$ 3,730,428	\$ 0	\$ 5,280
EXPENDITURES:					
Debt Service	\$ 1,375,687	\$ 1,377,780	\$ 1,377,780	\$ 0	\$ 2,093
Subtotal:	\$ 1,375,687	\$ 1,377,780	\$ 1,377,780	\$ 0	\$ 2,093
Reserves - Debt	\$ 2,349,461	\$ 2,352,648	\$ 2,352,648	\$ 0	\$ 3,187
EXPENDITURES TOTAL:	\$ 3,725,148	\$ 3,730,428	\$ 3,730,428	\$ 0	\$ 5,280

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

243-DS TDT REV BOND SERIES 2016 SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	520,000	530,000	530,000	530,000	545,000	15,000
5720000 - Interest	856,571	845,148	845,149	845,148	832,241	-12,907
5730000 - Other Debt Service Costs	539	539	539	539	539	0
Debt Service:	\$1,377,110	\$1,375,687	\$1,375,688	\$1,375,687	\$1,377,780	\$2,093
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	964,527	964,527	0	967,714	3,187
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	0	9,900	0	0	0
Reserves - Debt:	\$0	\$2,349,461	\$2,359,361	\$0	\$2,352,648	\$3,187
TOTAL EXPENDITURES:	\$1,377,110	\$3,725,148	\$3,735,049	\$1,375,687	\$3,730,428	\$5,280

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY17 to account for the payments of principal, interest and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The new bond will sunset October 2024.

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.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 550,956	\$ 501,727	\$ 501,727	\$ 0	\$(49,229)
Fund Balance	\$ 453,932	\$ 508,685	\$ 508,685	\$ 0	\$ 54,753
REVENUES TOTAL:	\$ 1,004,888	\$ 1,010,412	\$ 1,010,412	\$ 0	\$ 5,524
<u>EXPENDITURES:</u>					
Debt Service	\$ 548,410	\$ 547,445	\$ 547,445	\$ 0	\$(965)
Subtotal:	\$ 548,410	\$ 547,445	\$ 547,445	\$ 0	\$(965)
Reserves - Debt	\$ 456,478	\$ 462,967	\$ 462,967	\$ 0	\$ 6,489
EXPENDITURES TOTAL:	\$ 1,004,888	\$ 1,010,412	\$ 1,010,412	\$ 0	\$ 5,524

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,525,000	356,000	356,000	356,000	362,000	6,000
5720000 - Interest	239,755	192,410	192,410	192,409	185,445	-6,965
Debt Service:	\$4,764,755	\$548,410	\$548,410	\$548,409	\$547,445	-\$965
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	456,478	456,478	0	462,967	6,489
5990034 - Bond Reserves - Other	0	0	52,139	0	0	0
Reserves - Debt:	\$0	\$456,478	\$508,617	\$0	\$462,967	\$6,489
TOTAL EXPENDITURES:	\$4,764,755	\$1,004,888	\$1,057,027	\$548,409	\$1,010,412	\$5,524

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$26,078,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from the General Fund as well as Fund Balance and Interest.

There were no changes between the Recommended and Tentative Budgets.

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 11,517	\$ 11,603	\$ 11,603	\$ 0	\$ 86
<u>Less 5% Statutory Reduction</u>	<u>\$(576)</u>	<u>\$(580)</u>	<u>\$(580)</u>	<u>\$ 0</u>	<u>\$(4)</u>
Subtotal:	\$ 10,941	\$ 11,023	\$ 11,023	\$ 0	\$ 82
Transfers In	\$ 4,015,752	\$ 4,022,221	\$ 4,022,221	\$ 0	\$ 6,469
<u>Fund Balance</u>	<u>\$ 3,838,992</u>	<u>\$ 3,867,580</u>	<u>\$ 3,867,580</u>	<u>\$ 0</u>	<u>\$ 28,588</u>
REVENUES TOTAL:	<u>\$ 7,865,685</u>	<u>\$ 7,900,824</u>	<u>\$ 7,900,824</u>	<u>\$ 0</u>	<u>\$ 35,139</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,990,838</u>	<u>\$ 3,989,835</u>	<u>\$ 3,989,835</u>	<u>\$ 0</u>	<u>\$(1,003)</u>
Subtotal:	\$ 3,990,838	\$ 3,989,835	\$ 3,989,835	\$ 0	\$(1,003)
<u>Reserves - Debt</u>	<u>\$ 3,874,847</u>	<u>\$ 3,910,989</u>	<u>\$ 3,910,989</u>	<u>\$ 0</u>	<u>\$ 36,142</u>
EXPENDITURES TOTAL:	<u>\$ 7,865,685</u>	<u>\$ 7,900,824</u>	<u>\$ 7,900,824</u>	<u>\$ 0</u>	<u>\$ 35,139</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,580,000	3,651,000	3,651,000	3,651,000	3,723,000	72,000
5720000 - Interest	410,637	339,838	339,838	339,436	266,835	-73,003
Debt Service:	\$3,990,637	\$3,990,838	\$3,990,838	\$3,990,436	\$3,989,835	-\$1,003
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,874,847	3,874,847	0	3,910,989	36,142
5990034 - Bond Reserves - Other	0	0	3,669	0	0	0
Reserves - Debt:	\$0	\$3,874,847	\$3,878,516	\$0	\$3,910,989	\$36,142
TOTAL EXPENDITURES:	\$3,990,637	\$7,865,685	\$7,869,354	\$3,990,436	\$7,900,824	\$35,139

FUND 246 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 to account for the principal, interest, and other debt service costs associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary funding source is a Transfer In from any legally available source. For FY22, the Transfer In is from the General Fund. Also, included is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 1,481,252	\$ 1,483,027	\$ 1,483,027	\$ 0	\$ 1,775
Fund Balance	\$ 1,023,917	\$ 1,028,125	\$ 1,028,125	\$ 0	\$ 4,208
REVENUES TOTAL:	\$ 2,505,169	\$ 2,511,152	\$ 2,511,152	\$ 0	\$ 5,983
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,477,043	\$ 1,474,639	\$ 1,474,639	\$ 0	\$(2,404)
Subtotal:	\$ 1,477,043	\$ 1,474,639	\$ 1,474,639	\$ 0	\$(2,404)
Reserves - Debt	\$ 1,028,126	\$ 1,036,513	\$ 1,036,513	\$ 0	\$ 8,387
EXPENDITURES TOTAL:	\$ 2,505,169	\$ 2,511,152	\$ 2,511,152	\$ 0	\$ 5,983

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 246 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	555,000	565,000	565,000	565,000	575,000	10,000
5720000 - Interest	922,939	912,043	912,043	912,042	899,639	-12,404
Debt Service:	\$1,477,939	\$1,477,043	\$1,477,043	\$1,477,042	\$1,474,639	-\$2,404
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,028,126	1,028,126	0	1,036,513	8,387
5990034 - Bond Reserves - Other	0	0	2	0	0	0
Reserves - Debt:	\$0	\$1,028,126	\$1,028,128	\$0	\$1,036,513	\$8,387
TOTAL EXPENDITURES:	\$1,477,939	\$2,505,169	\$2,505,171	\$1,477,042	\$2,511,152	\$5,983

FUND 247 – DS TDT REFUNDING BONDS 2019

TRENDS & ISSUES

This Fund was established in FY19 to account for the payments of principal, interest and other debt service expenses for the \$11,595,000 DS TDT Refunding Bonds 2019 bonds which were issued due to the partial refunding of the County’s outstanding Taxable 5th Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Special Assessments, Interest, Transfer In from Fund 204 – Taxable 5th Cent Revenue Bond Series 2012, and from Fund 105 – 5th Cent Tourist Development Tax as well as Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

247-DS TDT REFUNDING BONDS 2019 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 2,940	\$ 2,023	\$ 2,023	\$ 0	\$(917)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,147)</u>	<u>\$(15,101)</u>	<u>\$(15,101)</u>	<u>\$ 0</u>	<u>\$ 46</u>
Subtotal:	\$ 287,793	\$ 286,922	\$ 286,922	\$ 0	\$(871)
Transfers In	\$ 68,602	\$ 820,016	\$ 820,016	\$ 0	\$ 751,414
<u>Fund Balance</u>	<u>\$ 979,876</u>	<u>\$ 674,333</u>	<u>\$ 674,333</u>	<u>\$ 0</u>	<u>\$(305,543)</u>
REVENUES TOTAL:	<u>\$ 1,336,271</u>	<u>\$ 1,781,271</u>	<u>\$ 1,781,271</u>	<u>\$ 0</u>	<u>\$ 445,000</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 356,395</u>	<u>\$ 356,395</u>	<u>\$ 356,395</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 356,395	\$ 356,395	\$ 356,395	\$ 0	\$ 0
<u>Reserves - Debt</u>	<u>\$ 979,876</u>	<u>\$ 1,424,876</u>	<u>\$ 1,424,876</u>	<u>\$ 0</u>	<u>\$ 445,000</u>
EXPENDITURES TOTAL:	<u>\$ 1,336,271</u>	<u>\$ 1,781,271</u>	<u>\$ 1,781,271</u>	<u>\$ 0</u>	<u>\$ 445,000</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 247 – DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	250,927	355,645	355,645	355,644	355,645	0
5730000 - Other Debt Service Costs	750	0	0	0	0	0
5731000 - Debt Issuance Costs	0	750	750	750	750	0
Debt Service:	\$251,677	\$356,395	\$356,395	\$356,394	\$356,395	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	177,823	177,823	0	622,823	445,000
5990033 - Res For Debt - Bond Covenant	0	802,053	802,053	0	802,053	0
Reserves - Debt:	\$0	\$979,876	\$979,876	\$0	\$1,424,876	\$445,000
TOTAL EXPENDITURES:	\$251,677	\$1,336,271	\$1,336,271	\$356,394	\$1,781,271	\$445,000

FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

TRENDS & ISSUES

This Fund was new in FY20 to account for the payment of principal and interest expenses for the Equipment Lease-Purchase agreement, in the amount of \$7,771,033, which the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually beginning December 2019. The new loan will sunset in October 2022.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfers In from Fund 134 – Countywide Fire and Fund 306 – Local Option Sales Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Transfers In	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Fund Balance	\$ 1,026,712	\$ 1,026,713	\$ 1,026,713	\$ 0	\$ 1
REVENUES TOTAL:	\$ 3,080,136	\$ 3,080,137	\$ 3,080,137	\$ 0	\$ 1
<u>EXPENDITURES:</u>					
Debt Service	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Subtotal:	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
Reserves - Debt	\$ 1,026,712	\$ 1,026,713	\$ 1,026,713	\$ 0	\$ 1
EXPENDITURES TOTAL:	\$ 3,080,136	\$ 3,080,137	\$ 3,080,137	\$ 0	\$ 1

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,802,760	1,957,931	1,957,931	1,957,930	1,989,258	31,327
5720000 - Interest	250,662	95,493	95,493	95,492	64,166	-31,327
Debt Service:	\$2,053,423	\$2,053,424	\$2,053,424	\$2,053,423	\$2,053,424	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,026,712	1,026,712	0	1,026,711	-1
5990034 - Bond Reserves - Other	0	0	1	0	2	2
Reserves - Debt:	\$0	\$1,026,712	\$1,026,713	\$0	\$1,026,713	\$1
TOTAL EXPENDITURES:	\$2,053,423	\$3,080,136	\$3,080,137	\$2,053,423	\$3,080,137	\$1

FUND 249 – DS CIRB 2019

TRENDS & ISSUES

This Fund was established in FY20 to account for the payment of principal, interest and other debt service expenses, which was issued to refund the County's outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A and Series 2009B (Direct Subsidy Build America Bonds) and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). This bond will sunset in October 2039. Additionally, remaining funds from Fund 236 were transferred into this Fund.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Interest, Transfer In from Fund 001 – General Fund, Fund 115 – Court Facilities Fund, Fund 306 – Local Option Sales Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

249-DS CIRB 2019 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 16,603	\$ 16,943	\$ 16,943	\$ 0	\$ 340
<u>Less 5% Statutory Reduction</u>	<u>\$(830)</u>	<u>\$(847)</u>	<u>\$(847)</u>	<u>\$ 0</u>	<u>\$(17)</u>
Subtotal:	\$ 15,773	\$ 16,096	\$ 16,096	\$ 0	\$ 323
Transfers In	\$ 7,420,952	\$ 7,420,755	\$ 7,420,755	\$ 0	\$(197)
<u>Fund Balance</u>	<u>\$ 5,534,283</u>	<u>\$ 5,647,764</u>	<u>\$ 5,647,764</u>	<u>\$ 0</u>	<u>\$ 113,481</u>
REVENUES TOTAL:	<u>\$ 12,971,008</u>	<u>\$ 13,084,615</u>	<u>\$ 13,084,615</u>	<u>\$ 0</u>	<u>\$ 113,607</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 7,360,645</u>	<u>\$ 7,368,235</u>	<u>\$ 7,368,235</u>	<u>\$ 0</u>	<u>\$ 7,590</u>
Subtotal:	\$ 7,360,645	\$ 7,368,235	\$ 7,368,235	\$ 0	\$ 7,590
<u>Reserves - Debt</u>	<u>\$ 5,610,363</u>	<u>\$ 5,716,380</u>	<u>\$ 5,716,380</u>	<u>\$ 0</u>	<u>\$ 106,017</u>
EXPENDITURES TOTAL:	<u>\$ 12,971,008</u>	<u>\$ 13,084,615</u>	<u>\$ 13,084,615</u>	<u>\$ 0</u>	<u>\$ 113,607</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 249 – DS CIRB 2019

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	3,642,000	3,642,000	3,642,000	3,784,000	142,000
5720000 - Interest	1,881,770	3,718,645	3,718,645	3,717,913	3,584,235	-134,410
5731000 - Debt Issuance Costs	204,329	0	0	0	0	0
Debt Service:	\$2,086,099	\$7,360,645	\$7,360,645	\$7,359,913	\$7,368,235	\$7,590
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,610,363	5,610,363	0	5,678,872	68,509
5990034 - Bond Reserves - Other	0	0	53,105	0	37,508	37,508
Reserves - Debt:	\$0	\$5,610,363	\$5,663,468	\$0	\$5,716,380	\$106,017
TOTAL EXPENDITURES:	\$2,086,099	\$12,971,008	\$13,024,113	\$7,359,913	\$13,084,615	\$113,607

FUND 250 – G.O. BONDS SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt service expenses for the \$9,875,000 DS Limited General Obligation Refunding Bond, Series 2020 which was issued to fully refund the County's outstanding Limited General Obligation Bond, Series 2010 (Fund 238). This bond will sunset in October 2025.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating increased due to Tax Collector fees adjustment**
- **Reserves – Debt decreased to offset increase in Operating**

REVENUES

Funding sources include Ad Valorem Taxes, Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

250-GO BONDS SERIES 2020 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,877,926	\$ 2,120,092	\$ 2,120,092	\$ 0	\$ 242,166
Miscellaneous Revenues	\$ 773	\$ 5,788	\$ 5,788	\$ 0	\$ 5,015
<u>Less 5% Statutory Reduction</u>	<u>\$(93,935)</u>	<u>\$(106,294)</u>	<u>\$(106,294)</u>	<u>\$ 0</u>	<u>\$(12,359)</u>
Subtotal:	\$ 1,784,764	\$ 2,019,586	\$ 2,019,586	\$ 0	\$ 234,822
<u>Fund Balance</u>	<u>\$ 248,229</u>	<u>\$ 1,998,573</u>	<u>\$ 1,998,573</u>	<u>\$ 0</u>	<u>\$ 1,750,344</u>
REVENUES TOTAL:	<u>\$ 2,032,993</u>	<u>\$ 4,018,159</u>	<u>\$ 4,018,159</u>	<u>\$ 0</u>	<u>\$ 1,985,166</u>
EXPENDITURES:					
Operating Expenses	\$ 35,680	\$ 40,276	\$ 42,402	\$ 2,126	\$ 6,722
<u>Debt Service</u>	<u>\$ 67,976</u>	<u>\$ 1,968,992</u>	<u>\$ 1,968,992</u>	<u>\$ 0</u>	<u>\$ 1,901,016</u>
Subtotal:	\$ 103,656	\$ 2,009,268	\$ 2,011,394	\$ 2,126	\$ 1,907,738
<u>Reserves - Debt</u>	<u>\$ 1,929,337</u>	<u>\$ 2,008,891</u>	<u>\$ 2,006,765</u>	<u>\$(2,126)</u>	<u>\$ 77,428</u>
EXPENDITURES TOTAL:	<u>\$ 2,032,993</u>	<u>\$ 4,018,159</u>	<u>\$ 4,018,159</u>	<u>\$ 0</u>	<u>\$ 1,985,166</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

250-GO BONDS SERIES 2020 SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	0	35,680	35,680	35,052	42,402	6,722
Operating Expenses:	\$0	\$35,680	\$35,680	\$35,052	\$42,402	\$6,722
Debt Service:						
5710000 - Principal	0	0	0	0	1,880,000	1,880,000
5720000 - Interest	0	67,976	67,976	67,975	88,992	21,016
5731000 - Debt Issuance Costs	51,100	0	0	0	0	0
Debt Service:	\$51,100	\$67,976	\$67,976	\$67,975	\$1,968,992	\$1,901,016
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,929,337	1,904,907	0	1,939,655	10,318
5990034 - Bond Reserves - Other	0	0	0	0	67,110	67,110
Reserves - Debt:	\$0	\$1,929,337	\$1,904,907	\$0	\$2,006,765	\$77,428
TOTAL EXPENDITURES:	\$51,100	\$2,032,993	\$2,008,563	\$103,027	\$4,018,159	\$1,985,166

FUND 251 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt service expenses for the \$3,850,000 DS Public Improvement Revenue Bonds, Series 2020 which was issued to provide for the acquisition and improvement of certain governmental facilities to house the Osceola County Human Services Department. This bond will sunset in October 2027.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from the General Fund (Fund 001) from budgeted Non-Ad Valorem revenue, as well as a transfer from Section 8 Fund (Fund 168), Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Miscellaneous Revenues	\$ 0	\$ 1,655	\$ 1,655	\$ 0	\$ 1,655
Less 5% Statutory Reduction	\$ 0	\$(83)	\$(83)	\$ 0	\$(83)
Subtotal:	\$ 0	\$ 1,572	\$ 1,572	\$ 0	\$ 1,572
Transfers In	\$ 575,478	\$ 573,642	\$ 573,642	\$ 0	\$(1,836)
Fund Balance	\$ 0	\$ 551,737	\$ 551,737	\$ 0	\$ 551,737
REVENUES TOTAL:	\$ 575,478	\$ 1,126,951	\$ 1,126,951	\$ 0	\$ 551,473
EXPENDITURES:					
Debt Service	\$ 27,763	\$ 567,333	\$ 567,333	\$ 0	\$ 539,570
Subtotal:	\$ 27,763	\$ 567,333	\$ 567,333	\$ 0	\$ 539,570
Reserves - Debt	\$ 547,715	\$ 559,618	\$ 559,618	\$ 0	\$ 11,903
EXPENDITURES TOTAL:	\$ 575,478	\$ 1,126,951	\$ 1,126,951	\$ 0	\$ 551,473

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	525,000	525,000
5720000 - Interest	0	27,763	27,763	27,763	42,333	14,570
5731000 - Debt Issuance Costs	46,000	0	0	0	0	0
Debt Service:	\$46,000	\$27,763	\$27,763	\$27,763	\$567,333	\$539,570
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	547,715	547,715	0	559,618	11,903
5990034 - Bond Reserves - Other	0	0	4,010	0	0	0
Reserves - Debt:	\$0	\$547,715	\$551,725	\$0	\$559,618	\$11,903
TOTAL EXPENDITURES:	\$46,000	\$575,478	\$579,488	\$27,763	\$1,126,951	\$551,473

CAPITAL FUNDS

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FUND 306 – LOCAL INFRASTRUCTURE SALES SURTAX FUND

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax (which is shared with the School District and 2 Cities) levied for the County's infrastructure needs.

Ongoing projects, which are funded by Fund Balance, will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County of which the County receives 54.67% as the rest is shared with the School District and 2 Cities. Also included are Interest and lease proceeds for vehicle purchases in FY22. The Fund Balance is an estimate and will be revised once the balance remaining from currently funded capital projects are determined.

There were no changes between the Recommended and Tentative Budgets.

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Other Taxes	\$ 27,065,136	\$ 30,119,576	\$ 30,119,576	\$ 0	\$ 3,054,440
Miscellaneous Revenues	\$ 287,039	\$ 287,039	\$ 287,039	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(1,367,609)</u>	<u>\$(1,520,331)</u>	<u>\$(1,520,331)</u>	\$ 0	<u>\$(152,722)</u>
Subtotal:	\$ 25,984,566	\$ 28,886,284	\$ 28,886,284	\$ 0	\$ 2,901,718
Other Sources	\$ 2,203,825	\$ 2,426,843	\$ 2,426,843	\$ 0	\$ 223,018
Fund Balance	<u>\$ 33,351,413</u>	<u>\$ 32,673,037</u>	<u>\$ 32,673,037</u>	\$ 0	<u>\$(678,376)</u>
REVENUES TOTAL:	<u>\$ 61,539,804</u>	<u>\$ 63,986,164</u>	<u>\$ 63,986,164</u>	\$ 0	\$ 2,446,360
EXPENDITURES:					
Capital Outlay	\$ 23,694,038	\$ 11,521,749	\$ 11,521,749	\$ 0	\$(12,172,289)
Debt Service	<u>\$ 2,526,537</u>	<u>\$ 3,015,423</u>	<u>\$ 3,015,423</u>	\$ 0	<u>\$ 488,886</u>
Subtotal:	\$ 26,220,575	\$ 14,537,172	\$ 14,537,172	\$ 0	\$(11,683,403)
Transfers Out	\$ 14,245,135	\$ 15,636,254	\$ 15,636,254	\$ 0	\$ 1,391,119
Reserves - Debt	\$ 1,263,269	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 0
Reserves - Capital	\$ 8,610,825	\$ 11,349,469	\$ 11,349,469	\$ 0	\$ 2,738,644
Reserves - Assigned	<u>\$ 11,200,000</u>	<u>\$ 21,200,000</u>	<u>\$ 21,200,000</u>	\$ 0	<u>\$ 10,000,000</u>
EXPENDITURES TOTAL:	<u>\$ 61,539,804</u>	<u>\$ 63,986,164</u>	<u>\$ 63,986,164</u>	\$ 0	\$ 2,446,360

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 306 - LOCAL INFRASTRUCTURE SALES SURTAX FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	7,667,641	23,694,038	23,487,177	5,164,071	11,521,749	-12,172,289
Capital Outlay:	\$7,667,641	\$23,694,038	\$23,487,177	\$5,164,071	\$11,521,749	-\$12,172,289
Debt Service:						
5710000 - Principal	1,603,714	1,434,962	1,434,962	1,434,961	1,938,245	503,283
5710003 - Principal- Capital Lease	3,024,685	965,790	965,790	965,790	991,383	25,593
5720000 - Interest	106,729	73,919	73,919	73,918	59,523	-14,396
5720003 - Interest - Capital Lease	113,161	51,866	51,866	51,865	26,272	-25,594
Debt Service:	\$4,848,289	\$2,526,537	\$2,526,537	\$2,526,534	\$3,015,423	\$488,886
Transfers Out:						
5910001 - Tran Out-general Fund	495,117	78,385	78,385	78,385	195,145	116,760
5910239 - Tran Out - 239 Refunding Bond Seri	3,765,925	3,766,925	3,766,925	3,766,925	3,770,673	3,748
5910241 - Tran Out Infrastructure Sales Surtax	5,218,719	5,196,843	5,196,843	5,196,843	5,195,520	-1,323
5910242 - Transfers Out Fund 242	1,318,790	0	0	0	1,321,327	1,321,327
5910244 - Tran Out Fund 244	548,789	550,956	550,956	550,956	501,727	-49,229
5910248 - Tran Out - 248	2,285,459	1,523,640	1,523,640	1,523,640	1,523,640	0
5910249 - Tran Out-Fund 249	3,718,579	3,128,386	3,128,386	3,128,386	3,128,222	-164
Transfers Out:	\$17,351,378	\$14,245,135	\$14,245,135	\$14,245,135	\$15,636,254	\$1,391,119
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,263,269	1,263,269	0	1,263,269	0
Reserves - Debt:	\$0	\$1,263,269	\$1,263,269	\$0	\$1,263,269	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	8,610,825	13,769,201	0	11,349,469	2,738,644
Reserves - Capital:	\$0	\$8,610,825	\$13,769,201	\$0	\$11,349,469	\$2,738,644
Reserves - Assigned:						
5990060 - Reserves Assigned	0	11,200,000	21,200,000	0	21,200,000	10,000,000
Reserves - Assigned:	\$0	\$11,200,000	\$21,200,000	\$0	\$21,200,000	\$10,000,000
TOTAL EXPENDITURES:	\$29,867,309	\$61,539,804	\$76,491,319	\$21,935,740	\$63,986,164	\$2,446,360

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

This Fund is not a revenue generating fund. Revenues are transferred in from other County funding sources to support projects. The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible. Reserves Assigned increased from FY21 Adopted to include funding to support the Complete Streets projects from remaining Hoagland Blvd. and to establish a sinking fund for the future “Jail Expansion / Courthouse Annex” building needs.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay increased to allocate the Sheriff’s portion of the West Government Complex**

REVENUES

This is not a revenue generating Fund, funding is transferred in from other County sources to support capital projects. Revenue anticipated for FY22 is Fund Balance and a Transfer In from the General Fund for the reasons noted above.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers In from the General Fund increased to support the Sheriff’s portion of the West Government Complex**

315-GEN CAP OUTLAY FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Transfers In	\$ 0	\$ 25,000,000	\$ 25,579,858	\$ 579,858	\$ 25,579,858
Fund Balance	\$ 41,296,023	\$ 5,706,322	\$ 5,706,322	\$ 0	\$(35,589,701)
REVENUES TOTAL:	\$ 41,296,023	\$ 30,706,322	\$ 31,286,180	\$ 579,858	\$(10,009,843)
EXPENDITURES:					
Capital Outlay	\$ 37,398,908	\$ 0	\$ 579,858	\$ 579,858	\$(36,819,050)
Subtotal:	\$ 37,398,908	\$ 0	\$ 579,858	\$ 579,858	\$(36,819,050)
Reserves - Capital	\$ 1,144,502	\$ 0	\$ 0	\$ 0	\$(1,144,502)
Reserves - Assigned	\$ 2,752,613	\$ 30,706,322	\$ 30,706,322	\$ 0	\$ 27,953,709
EXPENDITURES TOTAL:	\$ 41,296,023	\$ 30,706,322	\$ 31,286,180	\$ 579,858	\$(10,009,843)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 315 - GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	11,595,185	37,398,908	46,359,079	2,395,404	579,858	-36,819,050
Capital Outlay:	\$11,595,185	\$37,398,908	\$46,359,079	\$2,395,404	\$579,858	-\$36,819,050
Transfers Out:						
5910001 - Tran Out-general Fund	347,195	0	0	0	0	0
5910401 - Tran Out-solid Waste	6,000,000	0	0	0	0	0
Transfers Out:	\$6,347,195	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,144,502	0	0	0	-1,144,502
Reserves - Capital:	\$0	\$1,144,502	\$0	\$0	\$0	-\$1,144,502
Reserves - Assigned:						
5990060 - Reserves Assigned	0	2,752,613	5,706,322	0	30,706,322	27,953,709
Reserves - Assigned:	\$0	\$2,752,613	\$5,706,322	\$0	\$30,706,322	\$27,953,709
TOTAL EXPENDITURES:	\$17,942,380	\$41,296,023	\$52,065,401	\$2,395,404	\$31,286,180	-\$10,009,843

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This Fund was created in FY15 to capture those projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds.

For FY22, Capital Outlay includes the Carroll Street-JYP to Michigan project. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund does not generate revenue. Revenues included at this time are Intergovernmental Revenue to support the above mentioned capital project. Fund Balance, Miscellaneous Revenues and Other Sources 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

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Intergovernmental Revenue	\$ 3,650,733	\$ 4,104,394	\$ 4,104,394	\$ 0	\$ 453,661
Miscellaneous Revenues	\$ 32,960,213	\$ 0	\$ 0	\$ 0	\$(32,960,213)
Subtotal:	\$ 36,610,946	\$ 4,104,394	\$ 4,104,394	\$ 0	\$(32,506,552)
Other Sources	\$ 36,955,385	\$ 0	\$ 0	\$ 0	\$(36,955,385)
Fund Balance	\$ 699,506	\$ 0	\$ 0	\$ 0	\$(699,506)
REVENUES TOTAL:	\$ 74,265,837	\$ 4,104,394	\$ 4,104,394	\$ 0	\$(70,161,443)
EXPENDITURES:					
Capital Outlay	\$ 4,350,239	\$ 4,104,394	\$ 4,104,394	\$ 0	\$(245,845)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
Subtotal:	\$ 74,265,837	\$ 4,104,394	\$ 4,104,394	\$ 0	\$(70,161,443)
EXPENDITURES TOTAL:	\$ 74,265,837	\$ 4,104,394	\$ 4,104,394	\$ 0	\$(70,161,443)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 328 - SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,218,284	4,350,239	26,048,069	3,204,788	4,104,394	-245,845
Capital Outlay:	\$1,218,284	\$4,350,239	\$26,048,069	\$3,204,788	\$4,104,394	-\$245,845
Grants and Aids:						
5820000 - Aids To Private Organization	0	69,915,598	69,915,598	0	0	-69,915,598
Grants and Aids:	\$0	\$69,915,598	\$69,915,598	\$0	\$0	-\$69,915,598
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	137,104	137,104	0	0
5910102 - Tran Out-transportation Trust	0	0	104,339	104,339	0	0
Transfers Out:	\$0	\$0	\$241,443	\$241,443	\$0	\$0
TOTAL EXPENDITURES:	\$1,218,284	\$74,265,837	\$96,205,110	\$3,446,231	\$4,104,394	-\$70,161,443

FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was created in FY15 with the bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Florida Advanced Manufacturing Research Facility (FAMRC) project - the Center for Neovation. The FY22 balance for this project will be included later in the budget process to ensure the estimates are as accurate as possible. However, this project is anticipated to be completed in FY21.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

If the above project is not completed in FY21, the revenue source for FY22 will be 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 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$ 852,934	\$ 0	\$ 0	\$ 0	\$(852,934)
REVENUES TOTAL:	\$ 852,934	\$ 0	\$ 0	\$ 0	\$(852,934)
EXPENDITURES:					
Capital Outlay	\$ 852,934	\$ 0	\$ 0	\$ 0	\$(852,934)
Subtotal:	\$ 852,934	\$ 0	\$ 0	\$ 0	\$(852,934)
EXPENDITURES TOTAL:	\$ 852,934	\$ 0	\$ 0	\$ 0	\$(852,934)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	254,929	852,934	609,257	0	0	-852,934
Capital Outlay:	\$254,929	\$852,934	\$609,257	\$0	\$0	-\$852,934
TOTAL EXPENDITURES:	\$254,929	\$852,934	\$609,257	\$0	\$0	-\$852,934

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department, and to manage Fire Capital Projects.

Ongoing projects, which are funded by Fund Balance, will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay increased due to revised cost estimates for Fire Station 72-Celebration AC Unit replacement project as well as the addition of two new fire stations and equipment for Station 45 – Calypso Cay and Station 85 – Cypress Parkway; Capital Reserves were adjusted to offset these increases**

REVENUES

Revenues include Transfers In from the Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment) and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Other Sources were revised to account for lease proceeds for a fire engine**

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Transfers In	\$ 12,224,184	\$ 26,041,109	\$ 26,041,109	\$ 0	\$ 13,816,925
Other Sources	\$ 593,235	\$ 622,897	\$ 1,245,794	\$ 622,897	\$ 652,559
Fund Balance	\$ 9,922,856	\$ 14,217,935	\$ 14,217,935	\$ 0	\$ 4,295,079
REVENUES TOTAL:	\$ 22,740,275	\$ 40,881,941	\$ 41,504,838	\$ 622,897	\$ 18,764,563
EXPENDITURES:					
Capital Outlay	\$ 7,731,685	\$ 3,818,369	\$ 14,974,027	\$ 11,155,658	\$ 7,242,342
Subtotal:	\$ 7,731,685	\$ 3,818,369	\$ 14,974,027	\$ 11,155,658	\$ 7,242,342
Transfers Out	\$ 140,490	\$ 274,633	\$ 274,633	\$ 0	\$ 134,143
Reserves - Capital	\$ 14,868,100	\$ 36,788,939	\$ 26,256,178	\$(10,532,761)	\$ 11,388,078
EXPENDITURES TOTAL:	\$ 22,740,275	\$ 40,881,941	\$ 41,504,838	\$ 622,897	\$ 18,764,563

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 331 - COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,372,505	7,731,685	10,148,754	2,834,812	14,974,027	7,242,342
Capital Outlay:	\$6,372,505	\$7,731,685	\$10,148,754	\$2,834,812	\$14,974,027	\$7,242,342
Transfers Out:						
5910001 - Tran Out-general Fund	0	140,490	140,490	140,490	274,633	134,143
Transfers Out:	\$0	\$140,490	\$140,490	\$140,490	\$274,633	\$134,143
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	14,868,100	14,607,619	0	26,256,178	11,388,078
Reserves - Capital:	\$0	\$14,868,100	\$14,607,619	\$0	\$26,256,178	\$11,388,078
TOTAL EXPENDITURES:	\$6,372,505	\$22,740,275	\$24,896,863	\$2,975,302	\$41,504,838	\$18,764,563

FUND 332 – PUBLIC IMP REV BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at Neocity. The balance for the project will be included later in the budget process to ensure the estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenue anticipated for FY22 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.

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$ 1,681,264	\$ 0	\$ 0	\$ 0	\$(1,681,264)
REVENUES TOTAL:	\$ 1,681,264	\$ 0	\$ 0	\$ 0	\$(1,681,264)
EXPENDITURES:					
Capital Outlay	\$ 1,681,264	\$ 0	\$ 0	\$ 0	\$(1,681,264)
Subtotal:	\$ 1,681,264	\$ 0	\$ 0	\$ 0	\$(1,681,264)
EXPENDITURES TOTAL:	\$ 1,681,264	\$ 0	\$ 0	\$ 0	\$(1,681,264)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 332 - PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,524,237	1,681,264	3,094,243	3,372	0	-1,681,264
Capital Outlay:	\$2,524,237	\$1,681,264	\$3,094,243	\$3,372	\$0	-\$1,681,264
TOTAL EXPENDITURES:	\$2,524,237	\$1,681,264	\$3,094,243	\$3,372	\$0	-\$1,681,264

FUND 333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND

TRENDS & ISSUES

This Fund was established in FY20 by Resolution 18-153R as a result of the refunding of the Capital Improvement Revenue Bonds, Series 2009 (Fund 236). As a result, the Fund's bond reserve requirement was released, allowing for the appropriation of capital projects. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenue anticipated for FY22 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.

333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)
REVENUES TOTAL:	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)
EXPENDITURES:					
Capital Outlay	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)
Subtotal:	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)
EXPENDITURES TOTAL:	\$ 3,180,423	\$ 0	\$ 0	\$ 0	\$(3,180,423)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 333 - CAPITAL IMP REV BONDS CONSTRUCTION FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	5,201,889	3,180,423	2,850,985	1,530,668	0	-3,180,423
Capital Outlay:	\$5,201,889	\$3,180,423	\$2,850,985	\$1,530,668	\$0	-\$3,180,423
TOTAL EXPENDITURES:	\$5,201,889	\$3,180,423	\$2,850,985	\$1,530,668	\$0	-\$3,180,423

FUND 334 – TRANSPORTATION IMP CONSTRUCTION FUND

TRENDS & ISSUES

This Fund was established in FY20 as a result of refunding the Osceola Parkway Transportation Improvement Bonds and appropriating bond proceeds for identified Complete Street projects.

Each project that is being funded by these proceeds are being cash-flowed each year based on the funding needs for that year. As a result, the remaining balance for each project will be included later in the budget process in order to provide the most accurate carry forward estimates possible. The new funding needed for the next phase of each project for FY22 is reflected as a part of the Capital Outlay. Projects included in this Fund are Partin Settlement Road and Poinciana Boulevard.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This Fund's revenue source is Fund Balance from Bond Proceeds.

There were no changes between the Recommended and Tentative Budgets.

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Fund Balance	\$ 198,509,354	\$ 124,106,251	\$ 124,106,251	\$ 0	\$(74,403,103)
REVENUES TOTAL:	<u>\$ 198,509,354</u>	<u>\$ 124,106,251</u>	<u>\$ 124,106,251</u>	<u>\$ 0</u>	<u>\$(74,403,103)</u>
EXPENDITURES:					
Capital Outlay	\$ 75,211,381	\$ 5,289,885	\$ 5,289,885	\$ 0	\$(69,921,496)
Subtotal:	<u>\$ 75,211,381</u>	<u>\$ 5,289,885</u>	<u>\$ 5,289,885</u>	<u>\$ 0</u>	<u>\$(69,921,496)</u>
Reserves - Capital	\$ 123,297,973	\$ 118,816,366	\$ 118,816,366	\$ 0	\$(4,481,607)
EXPENDITURES TOTAL:	<u>\$ 198,509,354</u>	<u>\$ 124,106,251</u>	<u>\$ 124,106,251</u>	<u>\$ 0</u>	<u>\$(74,403,103)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 334 - TRANSPORTATION IMP CONSTRUCTION FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,905,394	75,211,381	74,977,607	4,035,248	5,289,885	-69,921,496
Capital Outlay:	\$1,905,394	\$75,211,381	\$74,977,607	\$4,035,248	\$5,289,885	-\$69,921,496
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	123,297,973	123,976,711	0	118,816,366	-4,481,607
Reserves - Capital:	\$0	\$123,297,973	\$123,976,711	\$0	\$118,816,366	-\$4,481,607
TOTAL EXPENDITURES:	\$1,905,394	\$198,509,354	\$198,954,318	\$4,035,248	\$124,106,251	-\$74,403,103

ENTERPRISE FUNDS

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FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund accounts for the operation of the County's off-site collection centers, curbside collections and closure of the County's landfills.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating Expenditures were adjusted due to overhead allocations, Property and Liability Insurances, as well as adjustments to Tax Collector Fees and Other Contractual Services to match the changes to the Special Assessment in accordance with the curbside collection agreement**
- **Reserves were adjusted in accordance with the Budget Policy**

REVENUES

The major revenue source for this Fund comes from Special Assessments. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Permits, Fees & Special Assessments were increased due to revised revenue estimates**

401-SOLID WASTE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Permits, Fees & Special Assessments	\$ 24,453,275	\$ 27,856,888	\$ 28,037,287	\$ 180,399	\$ 3,584,012
Charges For Services	\$ 3,768,904	\$ 4,490,554	\$ 4,490,554	\$ 0	\$ 721,650
Miscellaneous Revenues	\$ 276,891	\$ 276,891	\$ 276,891	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(1,424,953)	\$(1,631,216)	\$(1,640,237)	\$(9,021)	\$(215,284)
Subtotal:	\$ 27,074,117	\$ 30,993,117	\$ 31,164,495	\$ 171,378	\$ 4,090,378
Fund Balance	\$ 30,767,119	\$ 41,323,096	\$ 41,323,096	\$ 0	\$ 10,555,977
REVENUES TOTAL:	\$ 57,841,236	\$ 72,316,213	\$ 72,487,591	\$ 171,378	\$ 14,646,355
EXPENDITURES:					
Personal Services	\$ 1,498,247	\$ 1,532,920	\$ 1,510,054	\$(22,866)	\$ 11,807
Operating Expenses	\$ 22,178,815	\$ 24,182,180	\$ 24,343,501	\$ 161,321	\$ 2,164,686
Capital Outlay	\$ 12,000	\$ 0	\$ 0	\$ 0	\$(12,000)
Debt Service	\$ 21,383	\$ 21,383	\$ 21,383	\$ 0	\$ 0
Subtotal:	\$ 23,710,445	\$ 25,736,483	\$ 25,874,938	\$ 138,455	\$ 2,164,493
Transfers Out	\$ 867,639	\$ 819,562	\$ 819,562	\$ 0	\$(48,077)
Reserves - Operating	\$ 9,990,272	\$ 7,079,744	\$ 6,926,849	\$(152,895)	\$(3,063,423)
Reserves - Debt	\$ 10,692	\$ 10,692	\$ 10,692	\$ 0	\$ 0
Reserves - Capital	\$ 9,979,515	\$ 16,488,890	\$ 16,674,708	\$ 185,818	\$ 6,695,193
Reserves - Assigned	\$ 13,282,673	\$ 20,198,105	\$ 20,198,105	\$ 0	\$ 6,915,432
Reserves - Restricted	\$ 0	\$ 1,982,737	\$ 1,982,737	\$ 0	\$ 1,982,737
EXPENDITURES TOTAL:	\$ 57,841,236	\$ 72,316,213	\$ 72,487,591	\$ 171,378	\$ 14,646,355

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	778,877	961,681	961,681	753,877	984,964	23,283
5120002 - Disaster Relief	1,572	0	0	1,871	0	0
5130001 - Vacancy Factor	0	-16,908	-16,908	0	-17,314	-406
5140000 - Overtime	2,687	4,418	4,418	3,296	4,418	0
5160000 - Compensated Annual Leave	47,244	0	0	41,365	0	0
5160010 - Compensated Ann Leave Payoff	7,952	0	0	5,038	0	0
5160020 - Compensated Admin Leave	1,722	0	0	1,430	0	0
5170000 - Compensated Sick Leave	11,532	0	0	19,948	0	0
5170010 - Compensated Sick Leave Payoff	8,548	0	0	5,311	0	0
5210000 - Fica Taxes	62,343	73,910	73,910	59,873	75,684	1,774
5220000 - Retirement Contributions	83,249	97,165	97,165	86,759	109,965	12,800
5221000 - Opeb Gasb 45	-67,304	0	0	0	0	0
5230000 - Health Insurance	229,122	316,550	316,550	236,479	293,413	-23,137
5231000 - Life Insurance	855	981	981	804	1,004	23
5232000 - Dental Insurance	5,443	6,639	6,639	5,608	6,906	267
5233000 - Lt Disability Insurance	1,344	1,544	1,544	1,277	1,585	41
5233100 - St Disability Insurance	2,414	2,772	2,772	2,294	2,829	57
5240000 - Workers' Compensation	46,054	49,495	49,495	42,140	46,600	-2,895
Personal Services:	\$1,223,655	\$1,498,247	\$1,498,247	\$1,267,370	\$1,510,054	\$11,807
Operating Expenses:						
5310000 - Professional Services	50,126	30,000	135,595	65,709	39,995	9,995
5310006 - Legal Fees	13,838	0	0	3,038	0	0
5312000 - Tax Collector Fees	377,432	426,833	426,833	412,447	494,685	67,852
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	20,485,153	21,313,199	21,313,199	16,031,906	23,368,848	2,055,649
5342000 - Landfill LT Care and Closure	377,223	603,000	603,000	198,243	603,000	0
5342001 - Landfill LT-CONTRA ACCT	-377,223	-603,000	-603,000	0	-603,000	0
5400000 - Travel And Per Diem	0	6,615	6,615	0	6,615	0
5410000 - Communications	5,258	7,536	7,536	5,265	8,116	580
5420000 - Freight & Postage Services	357	1,950	1,950	291	1,950	0
5430000 - Utility Services	7,276	9,300	9,300	4,676	9,300	0
5440000 - Rentals And Leases	2,760	7,000	7,000	2,722	8,200	1,200
5450000 - Insurance	11,349	11,001	11,001	11,001	12,112	1,111
5460000 - Repair & Maintenance Svcs	118,885	23,700	23,700	11,603	52,500	28,800
5460008 - R&M Parking re-paving	0	7,800	7,800	9,750	0	-7,800
5462000 - Rep & Maint-automotive	55,902	86,350	84,182	46,654	87,500	1,150
5470000 - Printing And Binding	2,708	5,000	5,000	2,909	5,000	0
5480000 - Promotional Activities	2,355	7,000	7,000	1,551	8,000	1,000
5490000 - Oth Current Chgs & Obligations	-245,649	38,275	38,275	421	38,275	0
5490011 - Cash over/shorts	4	0	0	-6	0	0
5490501 - OH-Workers' Compensation	5,462	5,100	5,100	5,100	4,738	-362
5490502 - OH-Property & Liability Insurance	2,026	1,740	1,740	1,740	1,979	239
5490503 - OH-Dental Insurance	1,423	1,742	1,742	1,742	1,679	-63
5490504 - OH-Health Insurance	5,290	5,290	5,290	5,290	5,290	0
5490505 - OH-Life/AD&D, STD, LTD	1,210	1,115	1,115	1,115	1,106	-9
5490509 - OH-Fleet Oversight	2,160	2,940	2,940	2,940	4,264	1,324
5490511 - OH-Fleet Fuel	12,150	4,256	4,256	4,256	9,256	5,000
5511000 - Office Supplies	2,223	3,165	3,165	1,574	3,350	185

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	31,519	54,840	54,840	21,644	48,947	-5,893
5521000 - Gas & Oil	28,186	42,700	42,700	29,501	47,428	4,728
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Memberships	373	1,265	1,265	0	1,265	0
5550000 - Training	-765	5,150	5,150	586	5,150	0
5590000 - Depreciation	143,329	67,003	67,003	0	67,003	0
Operating Expenses:	\$21,122,341	\$22,178,815	\$22,282,242	\$16,883,668	\$24,343,501	\$2,164,686
Capital Outlay:						
5640000 - Machinery & Equipment	0	12,000	14,168	14,168	0	-12,000
Capital Outlay:	\$0	\$12,000	\$14,168	\$14,168	\$0	-\$12,000
Debt Service:						
5710000 - Principal	0	19,522	19,522	0	19,548	26
5720000 - Interest	281	1,861	1,861	1,860	1,835	-26
Debt Service:	\$281	\$21,383	\$21,383	\$1,860	\$21,383	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	1,374,973	842,833	842,833	842,833	676,638	-166,195
5910158 - Tran Out-intergov Radio Commun	19,836	24,076	24,076	24,076	22,924	-1,152
5910502 - Tran Out - Prop & Casualty	40,353	0	0	0	0	0
5910510 - Tran Out Fleet	4,092	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	960	730	730	730	120,000	119,270
Transfers Out:	\$1,440,214	\$867,639	\$867,639	\$867,639	\$819,562	-\$48,077
Reserves - Operating:						
5990010 - Reserve For Cash	0	4,198,534	4,198,534	0	4,423,534	225,000
5990020 - Reserve For Contingency	0	5,791,738	6,409,743	0	2,503,315	-3,288,423
Reserves - Operating:	\$0	\$9,990,272	\$10,608,277	\$0	\$6,926,849	-\$3,063,423
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	10,692	10,692	0	10,692	0
Reserves - Debt:	\$0	\$10,692	\$10,692	\$0	\$10,692	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	9,979,515	20,853,597	0	16,674,708	6,695,193
Reserves - Capital:	\$0	\$9,979,515	\$20,853,597	\$0	\$16,674,708	\$6,695,193
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	11,624,488	11,624,488	0	11,624,488	0
5990060 - Reserves Assigned	0	1,658,185	576,663	0	8,573,617	6,915,432
Reserves - Assigned:	\$0	\$13,282,673	\$12,201,151	\$0	\$20,198,105	\$6,915,432
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	1,982,737	0	1,982,737	1,982,737
Reserves - Restricted:	\$0	\$0	\$1,982,737	\$0	\$1,982,737	\$1,982,737
TOTAL EXPENDITURES:	\$23,786,491	\$57,841,236	\$70,340,133	\$19,034,705	\$72,487,591	\$14,646,355

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund managed by the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Osceola County, Florida Transportation Improvement and Refunding Revenue (Osceola Parkway), Series 2019A1-2, and the Osceola Parkway project.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget amount for Overtime that is needed to support events that occur outside of normal business hours**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves were adjusted in accordance with Policy and the Bond Covenants**

REVENUES

The primary revenue source for this Fund is Tolls. This Fund also includes Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue projections were decreased due to a correction, to reflect additional trends, and to be conservative in response to the ongoing pandemic**

407-OSCEOLA PARKWAY SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 9,324,213	\$ 14,363,098	\$ 13,242,969	\$ (1,120,129)	\$ 3,918,756
Miscellaneous Revenues	\$ 87,057	\$ 87,057	\$ 87,057	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(470,564)	\$(722,508)	\$(666,501)	\$ 56,007	\$(195,937)
Subtotal:	\$ 8,940,706	\$ 13,727,647	\$ 12,663,525	\$ (1,064,122)	\$ 3,722,819
Fund Balance	\$ 42,267,547	\$ 33,261,363	\$ 33,261,363	\$ 0	\$ (9,006,184)
REVENUES TOTAL:	\$ 51,208,253	\$ 46,989,010	\$ 45,924,888	\$ (1,064,122)	\$ (5,283,365)
EXPENDITURES:					
Personal Services	\$ 191,149	\$ 198,005	\$ 198,059	\$ 54	\$ 6,910
Operating Expenses	\$ 4,660,200	\$ 5,055,217	\$ 5,055,377	\$ 160	\$ 395,177
Capital Outlay	\$ 11,200,000	\$ 0	\$ 0	\$ 0	\$(11,200,000)
Debt Service	\$ 7,416,050	\$ 9,219,800	\$ 9,219,800	\$ 0	\$ 1,803,750
Subtotal:	\$ 23,467,399	\$ 14,473,022	\$ 14,473,236	\$ 214	\$(8,994,163)
Transfers Out	\$ 118,414	\$ 107,817	\$ 107,817	\$ 0	\$(10,597)
Reserves - Operating	\$ 2,636,035	\$ 1,429,611	\$ 1,429,667	\$ 56	\$(1,206,368)
Reserves - Debt	\$ 23,680,905	\$ 23,859,408	\$ 23,859,408	\$ 0	\$ 178,503
Reserves - Restricted	\$ 1,305,500	\$ 1,305,500	\$ 1,305,500	\$ 0	\$ 0
Reserves - Stability	\$ 0	\$ 5,813,652	\$ 4,749,260	\$(1,064,392)	\$ 4,749,260
EXPENDITURES TOTAL:	\$ 51,208,253	\$ 46,989,010	\$ 45,924,888	\$ (1,064,122)	\$ (5,283,365)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 407 - OSCEOLA PARKWAY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	112,358	122,451	122,451	96,475	126,123	3,672
5120002 - Disaster Relief	113	0	0	835	0	0
5122000 - Car Allowance	1,050	0	0	875	0	0
5130001 - Vacancy Factor	0	-2,142	-2,142	0	-2,207	-65
5140000 - Overtime	197	0	0	26	50	50
5160000 - Compensated Annual Leave	6,364	0	0	4,557	0	0
5160020 - Compensated Admin Leave	1,312	0	0	1,312	0	0
5170000 - Compensated Sick Leave	4,316	0	0	3,658	0	0
5210000 - Fica Taxes	8,783	9,368	9,368	7,424	9,651	283
5220000 - Retirement Contributions	19,775	21,013	21,013	18,553	23,185	2,172
5221000 - Opeb Gasb 45	1,636	15,000	15,000	0	15,000	0
5230000 - Health Insurance	21,122	21,274	21,274	18,524	22,248	974
5231000 - Life Insurance	126	125	125	107	129	4
5232000 - Dental Insurance	481	492	492	428	492	0
5233000 - Lt Disability Insurance	198	197	197	171	203	6
5233100 - St Disability Insurance	323	319	319	278	327	8
5240000 - Workers' Compensation	3,192	3,052	3,052	2,658	2,858	-194
Personal Services:	\$181,345	\$191,149	\$191,149	\$155,882	\$198,059	\$6,910
Operating Expenses:						
5310000 - Professional Services	367,673	200,000	166,517	62,373	200,000	0
5340000 - Other Contractual Services	1,393,616	1,524,594	1,524,594	1,198,555	1,848,970	324,376
5340001 - Miscellaneous Contractual Svcs	8,964	0	0	8,009	0	0
5400000 - Travel And Per Diem	0	100	100	0	100	0
5410000 - Communications	166,335	150,667	150,667	227,911	203,805	53,138
5430000 - Utility Services	57,133	70,000	70,000	45,037	60,000	-10,000
5450000 - Insurance	243,125	443	443	443	601	158
5460000 - Repair & Maintenance Svcs	500,495	762,106	762,106	356,606	799,610	37,504
5470000 - Printing And Binding	0	0	0	4,625	0	0
5490000 - Oth Current Chgs & Obligations	0	60	60	5,000	5,060	5,000
5490501 - OH-Workers' Compensation	437	408	408	408	380	-28
5490502 - OH-Property & Liability Insurance	43,399	70	70	70	98	28
5490503 - OH-Dental Insurance	114	139	139	139	135	-4
5490504 - OH-Health Insurance	423	424	424	424	423	-1
5490505 - OH-Life/AD&D, STD, LTD	88	82	82	82	88	6
5511000 - Office Supplies	0	250	250	0	250	0
5520000 - Operating Supplies	0	1,000	1,000	0	1,000	0
5521000 - Gas & Oil	1,378	4,000	4,000	0	4,000	0
5540000 - Books,pubs,subs & Memberships	16,445	17,500	17,500	2,500	2,500	-15,000
5590000 - Depreciation	1,914,638	1,928,357	1,929,000	0	1,928,357	0
Operating Expenses:	\$4,714,262	\$4,660,200	\$4,627,360	\$1,912,182	\$5,055,377	\$395,177
Capital Outlay:						
5650000 - Construction In Progress	0	11,200,000	12,540,151	0	0	-11,200,000
Capital Outlay:	\$0	\$11,200,000	\$12,540,151	\$0	\$0	-\$11,200,000
Debt Service:						
5710000 - Principal	0	0	0	0	1,850,000	1,850,000
5720000 - Interest	1,688,994	7,414,550	7,414,550	7,414,550	7,368,300	-46,250
5730000 - Other Debt Service Costs	4,148	1,500	1,500	1,500	1,500	0

FUND 407 - OSCEOLA PARKWAY

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5731000 - Debt Issuance Costs	2,217,218	0	0	0	0	0
Debt Service:	\$3,910,360	\$7,416,050	\$7,416,050	\$7,416,050	\$9,219,800	\$1,803,750
Other Non Operating Expenses:						
5950000 - Other Non-oper Uses	67,278,581	0	0	0	0	0
Other Non Operating Expenses:	\$67,278,581	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	206,650	118,414	118,414	118,414	107,817	-10,597
5910334 - Tran Out - Fund 334	199,273,785	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	119,855	0	0	0	0	0
Transfers Out:	\$199,600,290	\$118,414	\$118,414	\$118,414	\$107,817	-\$10,597
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,526,042	1,526,042	0	893,542	-632,500
5990020 - Reserve For Contingency	0	1,109,993	3,574,219	0	536,125	-573,868
Reserves - Operating:	\$0	\$2,636,035	\$5,100,261	\$0	\$1,429,667	-\$1,206,368
Reserves - Debt:						
5990030 - Reserve for Debt	0	23,680,905	23,859,408	0	23,859,408	178,503
Reserves - Debt:	\$0	\$23,680,905	\$23,859,408	\$0	\$23,859,408	\$178,503
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,305,500	1,315,340	0	1,305,500	0
Reserves - Restricted:	\$0	\$1,305,500	\$1,315,340	\$0	\$1,305,500	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	0	0	4,749,260	4,749,260
Reserves - Stability:	\$0	\$0	\$0	\$0	\$4,749,260	\$4,749,260
TOTAL EXPENDITURES:	\$275,684,839	\$51,208,253	\$55,168,133	\$9,602,528	\$45,924,888	-\$5,283,365

FUND 408 – POINCIANA PARKWAY

TRENDS & ISSUES

The Poinciana Parkway Fund was established in FY14 to receive Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. The State of Florida State Infrastructure Bank (SIB) Loan was received in FY15, fully funding the project.

In FY20, Poinciana Parkway was acquired by CFX and the debt and SIB loan for the County was satisfied. This Fund was closed in FY20.

There were no changes between the Recommended and Tentative Budget.

REVENUES

This Fund has no revenue.

There were no changes between the Recommended and Tentative Budget.

*** This Fund is being included for historical purposes only as there were actuals in prior years.**

408-POINCIANA PARKWAY FUND					
	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
<u>REVENUES:</u>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

408-POINCIANA PARKWAY FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	481,699	0	0	0	0	0
Debt Service:	\$481,699	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	11,019,883	0	0	0	0	0
Transfers Out:	\$11,019,883	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$11,501,582	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

INTERNAL SERVICE FUNDS

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FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by Risk Management (1261) which administers the program for Workers' Compensation.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget amount for Overtime that is needed to support events that occur outside normal business hours**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves – Operating were adjusted in accordance with Policy. Additionally, Reserves were adjusted into two separate accounts to differentiate between the required reserves (Reserves – Restricted) per the actuarial study and for other general Claims expenses (Reserves – Claims).**

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY22 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 are as follows:

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program**

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 3,547,882	\$ 3,511,649	\$ 3,503,699	\$(7,950)	\$(44,183)
Subtotal:	\$ 3,547,882	\$ 3,511,649	\$ 3,503,699	\$(7,950)	\$(44,183)
Fund Balance	\$ 3,237,688	\$ 4,691,796	\$ 4,691,796	\$ 0	\$ 1,454,108
REVENUES TOTAL:	\$ 6,785,570	\$ 8,203,445	\$ 8,195,495	\$(7,950)	\$ 1,409,925
EXPENDITURES:					
Personal Services	\$ 144,671	\$ 151,721	\$ 151,771	\$ 50	\$ 7,100
Operating Expenses	\$ 2,633,191	\$ 2,635,936	\$ 2,636,076	\$ 140	\$ 2,885
Subtotal:	\$ 2,777,862	\$ 2,787,657	\$ 2,787,847	\$ 190	\$ 9,985
Transfers Out	\$ 79,538	\$ 52,923	\$ 52,923	\$ 0	\$(26,615)
Reserves - Operating	\$ 33,713	\$ 24,679	\$ 24,992	\$ 313	\$(8,721)
Reserves - Claims	\$ 3,894,457	\$ 5,338,186	\$ 2,458,748	\$(2,879,438)	\$(1,435,709)
Reserves - Restricted	\$ 0	\$ 0	\$ 2,870,985	\$ 2,870,985	\$ 2,870,985
EXPENDITURES TOTAL:	\$ 6,785,570	\$ 8,203,445	\$ 8,195,495	\$(7,950)	\$ 1,409,925

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	96,411	105,939	106,988	86,417	110,197	4,258
5120002 - Disaster Relief	522	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,856	-1,856	0	-1,928	-72
5140000 - Overtime	12	0	0	10	50	50
5160000 - Compensated Annual Leave	5,773	0	0	3,796	0	0
5160020 - Compensated Admin Leave	1,834	0	0	1,834	0	0
5170000 - Compensated Sick Leave	2,682	0	0	1,115	0	0
5210000 - Fica Taxes	8,106	8,101	8,101	7,019	8,429	328
5220000 - Retirement Contributions	15,255	15,786	15,786	14,015	17,550	1,764
5221000 - Opeb Gasb 45	8,171	0	0	0	0	0
5230000 - Health Insurance	12,751	15,446	15,446	13,451	16,201	755
5231000 - Life Insurance	105	107	107	93	111	4
5232000 - Dental Insurance	441	492	492	428	492	0
5233000 - Lt Disability Insurance	165	170	170	149	176	6
5233100 - St Disability Insurance	297	306	306	269	317	11
5240000 - Workers' Compensation	184	180	180	158	176	-4
Personal Services:	\$152,708	\$144,671	\$145,720	\$128,755	\$151,771	\$7,100
Operating Expenses:						
5310000 - Professional Services	106,775	117,500	117,500	87,725	117,500	0
5340000 - Other Contractual Services	9,179	25,553	25,553	9,763	29,018	3,465
5450000 - Insurance	152	391	391	391	530	139
5450001 - Insurance Premium	231,816	279,560	321,494	281,537	342,128	62,568
5450002 - Insurance Admin Fees	28,635	30,000	30,000	18,483	26,000	-4,000
5462000 - Rep & Maint-automotive	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	0	0	0	11	0	0
5490300 - Claims	1,588,123	2,174,699	2,173,650	1,790,007	2,115,769	-58,930
5490302 - Adjustment to Claim Liabilitie	344,921	0	0	0	0	0
5490501 - OH-Workers' Compensation	0	360	360	0	-26	-386
5490502 - OH-Property & Liability Insurance	27	61	61	61	87	26
5490503 - OH-Dental Insurance	86	123	123	123	118	-5
5490504 - OH-Health Insurance	324	372	372	372	374	2
5490505 - OH-Life/AD&D, STD, LTD	68	72	72	72	78	6
5521000 - Gas & Oil	106	1,000	1,000	36	1,000	0
5540000 - Books,pubs,subs & Memberships	260	500	500	225	500	0
5550000 - Training	0	2,500	2,500	0	2,500	0
5590000 - Depreciation	3,421	0	0	0	0	0
Operating Expenses:	\$2,313,893	\$2,633,191	\$2,674,076	\$2,188,806	\$2,636,076	\$2,885
Transfers Out:						
5910001 - Tran Out-general Fund	124,249	79,538	79,538	79,538	52,923	-26,615
5910502 - Tran Out - Prop & Casualty	75	0	0	0	0	0
Transfers Out:	\$124,324	\$79,538	\$79,538	\$79,538	\$52,923	-\$26,615
Reserves - Operating:						
5990020 - Reserve For Contingency	0	33,713	33,713	0	24,992	-8,721
Reserves - Operating:	\$0	\$33,713	\$33,713	\$0	\$24,992	-\$8,721
Reserves - Claims:						
5990053 - Reserve For Claims	0	3,894,457	4,955,755	0	2,458,748	-1,435,709

FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Reserves - Claims:	\$0	\$3,894,457	\$4,955,755	\$0	\$2,458,748	-\$1,435,709
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	2,870,985	2,870,985
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$2,870,985	\$2,870,985
TOTAL EXPENDITURES:	\$2,590,925	\$6,785,570	\$7,888,802	\$2,397,099	\$8,195,495	\$1,409,925

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261) which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget amount for Overtime that is needed to support events that occur outside normal business hours**
- **Operating was adjusted based on overhead allocations**
- **Reserves – Operating were adjusted in accordance with Policy. Additionally, Reserves were adjusted into two separate accounts to differentiate between the required reserves (Reserves – Restricted) per the actuarial study and for other general Claims expenses (Reserves – Claims).**

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY22 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 are as follows:

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program**
- **Reduction in Fund Balance due to revised projections**
- **Transfer In from the General Fund for Malpractice Insurance Inmate Medical**

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 3,779,267	\$ 3,737,689	\$ 3,485,408	\$(252,281)	\$(293,859)
Subtotal:	\$ 3,779,267	\$ 3,737,689	\$ 3,485,408	\$(252,281)	\$(293,859)
Transfers In	\$ 0	\$ 0	\$ 300,000	\$ 300,000	\$ 300,000
Fund Balance	\$ 4,843,909	\$ 9,931,568	\$ 8,347,394	\$(1,584,174)	\$ 3,503,485
REVENUES TOTAL:	\$ 8,623,176	\$ 13,669,257	\$ 12,132,802	\$(1,536,455)	\$ 3,509,626
EXPENDITURES:					
Personal Services	\$ 130,050	\$ 136,404	\$ 136,454	\$ 50	\$ 6,404
Operating Expenses	\$ 4,799,151	\$ 5,832,457	\$ 5,832,435	\$(22)	\$ 1,033,284
Subtotal:	\$ 4,929,201	\$ 5,968,861	\$ 5,968,889	\$ 28	\$ 1,039,688
Transfers Out	\$ 51,597	\$ 65,320	\$ 65,320	\$ 0	\$ 13,723
Reserves - Operating	\$ 0	\$ 683,463	\$ 723,039	\$ 39,576	\$ 723,039
Reserves - Claims	\$ 3,642,378	\$ 6,951,613	\$ 47,691	\$(6,903,922)	\$(3,594,687)
Reserves - Restricted	\$ 0	\$ 0	\$ 5,327,863	\$ 5,327,863	\$ 5,327,863
EXPENDITURES TOTAL:	\$ 8,623,176	\$ 13,669,257	\$ 12,132,802	\$(1,536,455)	\$ 3,509,626

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	87,190	96,065	97,114	78,348	100,027	3,962
5120002 - Disaster Relief	522	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,681	-1,681	0	-1,753	-72
5140000 - Overtime	49	0	0	39	50	50
5160000 - Compensated Annual Leave	5,360	0	0	3,613	0	0
5160020 - Compensated Admin Leave	1,487	0	0	1,487	0	0
5170000 - Compensated Sick Leave	2,572	0	0	1,115	0	0
5210000 - Fica Taxes	7,337	7,349	7,349	6,363	7,652	303
5220000 - Retirement Contributions	10,777	11,683	11,683	10,408	13,073	1,390
5221000 - Opeb Gasb 45	8,171	0	0	0	0	0
5230000 - Health Insurance	12,750	15,449	15,449	13,451	16,203	754
5231000 - Life Insurance	95	98	98	85	100	2
5232000 - Dental Insurance	441	493	493	428	493	0
5233000 - Lt Disability Insurance	149	153	153	135	160	7
5233100 - St Disability Insurance	268	279	279	245	289	10
5240000 - Workers' Compensation	166	162	162	143	160	-2
Personal Services:	\$137,333	\$130,050	\$131,099	\$115,862	\$136,454	\$6,404
Operating Expenses:						
5310000 - Professional Services	178,456	290,500	290,500	129,616	250,500	-40,000
5310006 - Legal Fees	473,098	600,000	800,000	422,941	724,893	124,893
5450001 - Insurance Premium	1,948,977	2,182,260	2,356,211	1,098,312	3,128,218	945,958
5450003 - Bonded Insurance	0	1,280	1,280	-650	3,400	2,120
5490000 - Oth Current Chgs & Obligations	24,340	30,000	30,000	18,617	30,000	0
5490300 - Claims	997,205	1,691,081	2,141,081	1,081,111	1,691,418	337
5490302 - Adjustment to Claim Liabilitie	458,174	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	21,943	0	0
5490501 - OH-Workers' Compensation	206	360	360	360	336	-24
5490503 - OH-Dental Insurance	88	122	122	122	120	-2
5490504 - OH-Health Insurance	323	375	375	375	373	-2
5490505 - OH-Life/AD&D, STD, LTD	67	73	73	73	77	4
5490509 - OH-Fleet Oversight	80	0	0	0	0	0
5490511 - OH-Fleet Fuel	450	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$4,081,464	\$4,799,151	\$5,623,102	\$2,772,820	\$5,832,435	\$1,033,284
Transfers Out:						
5910001 - Tran Out-general Fund	99,952	51,597	51,597	51,597	65,320	13,723
Transfers Out:	\$99,952	\$51,597	\$51,597	\$51,597	\$65,320	\$13,723
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	0	0	723,039	723,039
Reserves - Operating:	\$0	\$0	\$0	\$0	\$723,039	\$723,039
Reserves - Claims:						
5990053 - Reserve For Claims	0	3,642,378	6,671,920	0	47,691	-3,594,687
Reserves - Claims:	\$0	\$3,642,378	\$6,671,920	\$0	\$47,691	-\$3,594,687

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	5,327,863	5,327,863
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$5,327,863	\$5,327,863
TOTAL EXPENDITURES:	\$4,318,749	\$8,623,176	\$12,477,718	\$2,940,279	\$12,132,802	\$3,509,626

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. There are no changes to Dental rates for FY22.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget amount for overtime that is needed to support events that occur outside of normal business hours**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves were adjusted in accordance with the Budget Policy. Additionally, Reserves were adjusted into two separate accounts to differentiate between the required reserves (Reserves – Restricted) per the actuarial study and for other general Claims expenses (Reserves – Claims).**

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments and employee contributions. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program**

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 1,237,110	\$ 1,233,191	\$ 1,303,531	\$ 70,340	\$ 66,421
Subtotal:	\$ 1,237,110	\$ 1,233,191	\$ 1,303,531	\$ 70,340	\$ 66,421
Fund Balance	\$ 762,453	\$ 1,010,254	\$ 1,010,254	\$ 0	\$ 247,801
REVENUES TOTAL:	\$ 1,999,563	\$ 2,243,445	\$ 2,313,785	\$ 70,340	\$ 314,222
EXPENDITURES:					
Personal Services	\$ 67,942	\$ 71,850	\$ 71,900	\$ 50	\$ 3,958
Operating Expenses	\$ 1,008,299	\$ 1,008,795	\$ 1,008,875	\$ 80	\$ 576
Subtotal:	\$ 1,076,241	\$ 1,080,645	\$ 1,080,775	\$ 130	\$ 4,534
Transfers Out	\$ 59,508	\$ 53,337	\$ 53,337	\$ 0	\$(6,171)
Reserves - Operating	\$ 8,740	\$ 6,493	\$ 6,548	\$ 55	\$(2,192)
Reserves - Claims	\$ 855,074	\$ 1,102,970	\$ 1,134,762	\$ 31,792	\$ 279,688
Reserves - Restricted	\$ 0	\$ 0	\$ 38,363	\$ 38,363	\$ 38,363
EXPENDITURES TOTAL:	\$ 1,999,563	\$ 2,243,445	\$ 2,313,785	\$ 70,340	\$ 314,222

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	45,457	48,105	49,154	39,011	50,629	2,524
5120002 - Disaster Relief	0	0	0	125	0	0
5130001 - Vacancy Factor	0	-842	-842	0	-886	-44
5140000 - Overtime	12	0	0	10	50	50
5160000 - Compensated Annual Leave	2,796	0	0	2,924	0	0
5160010 - Compensated Ann Leave Payoff	980	0	0	0	0	0
5160020 - Compensated Admin Leave	409	0	0	380	0	0
5170000 - Compensated Sick Leave	2,288	0	0	361	0	0
5210000 - Fica Taxes	3,759	3,678	3,678	3,145	3,874	196
5220000 - Retirement Contributions	5,625	5,849	5,849	5,255	6,604	755
5221000 - Opeb Gasb 45	592	0	0	0	0	0
5230000 - Health Insurance	9,592	10,532	10,532	9,171	10,998	466
5231000 - Life Insurance	51	50	50	43	51	1
5232000 - Dental Insurance	273	272	272	237	272	0
5233000 - Lt Disability Insurance	80	77	77	68	81	4
5233100 - St Disability Insurance	144	139	139	124	146	7
5240000 - Workers' Compensation	90	82	82	73	81	-1
Personal Services:	\$72,149	\$67,942	\$68,991	\$60,928	\$71,900	\$3,958
Operating Expenses:						
5450000 - Insurance	112	216	216	216	293	77
5450002 - Insurance Admin Fees	58,132	57,600	57,600	43,363	58,100	500
5490000 - Oth Current Chgs & Obligations	3	0	0	0	0	0
5490300 - Claims	798,584	950,000	948,951	788,585	950,000	0
5490302 - Adjustment to Claim Liabilitie	7,497	0	0	0	0	0
5490501 - OH-Workers' Compensation	247	199	199	199	186	-13
5490502 - OH-Property & Liability Insurance	20	34	34	34	48	14
5490503 - OH-Dental Insurance	0	4	4	0	-1	-5
5490504 - OH-Health Insurance	238	206	206	206	206	0
5490505 - OH-Life/AD&D, STD, LTD	50	40	40	40	43	3
Operating Expenses:	\$864,883	\$1,008,299	\$1,007,250	\$832,642	\$1,008,875	\$576
Transfers Out:						
5910001 - Tran Out-general Fund	0	59,508	59,508	59,508	53,337	-6,171
5910502 - Tran Out - Prop & Casualty	55	0	0	0	0	0
Transfers Out:	\$55	\$59,508	\$59,508	\$59,508	\$53,337	-\$6,171
Reserves - Operating:						
5990020 - Reserve For Contingency	0	8,740	8,740	0	6,548	-2,192
Reserves - Operating:	\$0	\$8,740	\$8,740	\$0	\$6,548	-\$2,192
Reserves - Claims:						
5990053 - Reserve For Claims	0	855,074	983,943	0	1,134,762	279,688
Reserves - Claims:	\$0	\$855,074	\$983,943	\$0	\$1,134,762	\$279,688
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	38,363	38,363
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$38,363	\$38,363

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
TOTAL EXPENDITURES:	\$937,087	\$1,999,563	\$2,128,432	\$953,078	\$2,313,785	\$314,222

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget amount for overtime that is needed to support events that occur outside of normal business hours**
- **Operating was increased in Claims in accordance with the projected revenue as well as adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **Reserves were adjusted based on revised Claims projections for the end of FY21 but still exceed the required actuarial amounts and have been modified into two separate accounts to differentiate between the required reserves (Reserves – Restricted) per the actuarial (State) study and for other general Claims expenses (Reserves – Claims)**

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officer, retirees and employee contributions for health insurance. Also included is Fund Balance and Miscellaneous Revenue.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services increased due to the finalization of Open Enrollment, overhead adjustments and contributions from employees and Constitutional Offices**
- **Reduction in Fund Balance is due to revised projections and anticipation of higher claims at the end of FY21**

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 27,070,807	\$ 27,574,383	\$ 29,216,740	\$ 1,642,357	\$ 2,145,933
Miscellaneous Revenues	\$ 880,204	\$ 880,000	\$ 880,000	\$ 0	\$ (204)
Less 5% Statutory Reduction	\$(44,010)	\$(44,000)	\$(44,000)	\$ 0	\$ 10
Subtotal:	\$ 27,907,001	\$ 28,410,383	\$ 30,052,740	\$ 1,642,357	\$ 2,145,739
Fund Balance	\$ 6,465,338	\$ 9,155,553	\$ 6,831,415	\$(2,324,138)	\$ 366,077
REVENUES TOTAL:	\$ 34,372,339	\$ 37,565,936	\$ 36,884,155	\$(681,781)	\$ 2,511,816
EXPENDITURES:					
Personal Services	\$ 123,433	\$ 129,572	\$ 129,622	\$ 50	\$ 6,189
Operating Expenses	\$ 24,258,041	\$ 26,297,421	\$ 26,897,540	\$ 600,119	\$ 2,639,499
Subtotal:	\$ 24,381,474	\$ 26,426,993	\$ 27,027,162	\$ 600,169	\$ 2,645,688
Transfers Out	\$ 161,133	\$ 175,970	\$ 175,970	\$ 0	\$ 14,837
Reserves - Operating	\$ 39,435	\$ 0	\$ 0	\$ 0	\$ (39,435)
Reserves - Claims	\$ 9,790,297	\$ 10,962,973	\$ 8,532,183	\$(2,430,790)	\$(1,258,114)
Reserves - Restricted	\$ 0	\$ 0	\$ 1,148,840	\$ 1,148,840	\$ 1,148,840
EXPENDITURES TOTAL:	\$ 34,372,339	\$ 37,565,936	\$ 36,884,155	\$(681,781)	\$ 2,511,816

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	83,837	88,425	89,474	71,435	92,157	3,732
5120002 - Disaster Relief	0	0	0	129	0	0
5130001 - Vacancy Factor	0	-1,549	-1,549	0	-1,613	-64
5140000 - Overtime	24	0	0	20	50	50
5160000 - Compensated Annual Leave	4,449	0	0	4,917	0	0
5160010 - Compensated Ann Leave Payoff	1,010	0	0	0	0	0
5160020 - Compensated Admin Leave	1,123	0	0	1,057	0	0
5170000 - Compensated Sick Leave	2,874	0	0	372	0	0
5210000 - Fica Taxes	6,820	6,763	6,763	5,746	7,049	286
5220000 - Retirement Contributions	12,468	12,995	12,995	11,556	14,471	1,476
5230000 - Health Insurance	14,816	15,737	15,737	13,702	16,428	691
5231000 - Life Insurance	93	89	89	78	93	4
5232000 - Dental Insurance	421	425	425	368	425	0
5233000 - Lt Disability Insurance	146	142	142	125	148	6
5233100 - St Disability Insurance	263	256	256	225	266	10
5240000 - Workers' Compensation	164	150	150	132	148	-2
Personal Services:	\$128,507	\$123,433	\$124,482	\$109,862	\$129,622	\$6,189
Operating Expenses:						
5310000 - Professional Services	91,450	92,500	92,500	82,667	93,500	1,000
5340009 - Other Contractual Services-Operatio	652,147	767,000	767,000	463,222	767,000	0
5340010 - Other Contractual Services- Prescrip	292,547	351,000	351,000	206,278	351,000	0
5340011 - Other Contractual Services- Fixed Fe	367,730	396,000	396,000	311,740	396,000	0
5340012 - Other Contractual Services- Tech, Li	54,000	54,000	54,000	40,500	54,000	0
5420000 - Freight & Postage Services	1,158	1,300	1,300	0	1,500	200
5450000 - Insurance	167	336	336	336	456	120
5450001 - Insurance Premium	1,029,858	1,157,274	1,157,274	872,357	1,432,791	275,517
5450002 - Insurance Admin Fees	811,688	762,654	762,654	596,526	812,868	50,214
5470000 - Printing And Binding	140	5,000	5,000	337	5,000	0
5490000 - Oth Current Chgs & Obligations	102	0	0	0	0	0
5490016 - Other-Wellness	18,863	34,807	12,507	5,029	45,351	10,544
5490300 - Claims	20,156,556	19,500,000	20,500,000	19,172,201	21,802,919	2,302,919
5490301 - HRA Claims Payment	930,225	1,132,000	1,130,951	677,216	1,130,951	-1,049
5490302 - Adjustment to Claim Liabilitie	229,618	0	0	0	0	0
5490501 - OH-Workers' Compensation	367	310	310	310	287	-23
5490502 - OH-Property & Liability Insurance	30	53	53	53	75	22
5490503 - OH-Dental Insurance	97	105	105	105	102	-3
5490504 - OH-Health Insurance	0	-35	0	0	0	35
5490505 - OH-Life/AD&D, STD, LTD	74	63	63	63	66	3
5540000 - Books,pubs,subs & Memberships	130	500	465	0	500	0
5550000 - Training	0	1,000	1,000	0	1,000	0
5590000 - Depreciation	0	2,174	2,174	0	2,174	0
Operating Expenses:	\$24,636,948	\$24,258,041	\$25,234,692	\$22,428,939	\$26,897,540	\$2,639,499
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	22,300	22,300	0	0
Capital Outlay:	\$0	\$0	\$22,300	\$22,300	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	112,504	161,133	161,133	161,133	175,970	14,837

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:						
5910502 - Tran Out - Prop & Casualty	82	0	0	0	0	0
Transfers Out:	\$112,586	\$161,133	\$161,133	\$161,133	\$175,970	\$14,837
Reserves - Operating:						
5990020 - Reserve For Contingency	0	39,435	39,435	0	0	-39,435
Reserves - Operating:	\$0	\$39,435	\$39,435	\$0	\$0	-\$39,435
Reserves - Claims:						
5990053 - Reserve For Claims	0	9,790,297	10,586,612	0	8,532,183	-1,258,114
Reserves - Claims:	\$0	\$9,790,297	\$10,586,612	\$0	\$8,532,183	-\$1,258,114
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	1,148,840	1,148,840
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$1,148,840	\$1,148,840
TOTAL EXPENDITURES:	\$24,878,041	\$34,372,339	\$36,168,654	\$22,722,235	\$36,884,155	\$2,511,816

FUND 505 – LIFE, LTD, VOL. LIFE INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted to include a budget amount for overtime that is needed to support events that occur outside of normal business hours**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**
- **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, included is Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services were adjusted due to finalized overhead costs for administration of the program**

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

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 719,071	\$ 721,560	\$ 722,950	\$ 1,390	\$ 3,879
Subtotal:	\$ 719,071	\$ 721,560	\$ 722,950	\$ 1,390	\$ 3,879
Fund Balance	\$ 833,279	\$ 895,583	\$ 895,583	\$ 0	\$ 62,304
REVENUES TOTAL:	\$ 1,552,350	\$ 1,617,143	\$ 1,618,533	\$ 1,390	\$ 66,183
EXPENDITURES:					
Personal Services	\$ 52,512	\$ 55,839	\$ 55,889	\$ 50	\$ 3,377
Operating Expenses	\$ 716,845	\$ 607,624	\$ 607,689	\$ 65	\$(109,156)
Subtotal:	\$ 769,357	\$ 663,463	\$ 663,578	\$ 115	\$(105,779)
Transfers Out	\$ 21,609	\$ 38,923	\$ 38,923	\$ 0	\$ 17,314
Reserves - Operating	\$ 8,802	\$ 6,517	\$ 7,417	\$ 900	\$(1,385)
Reserves - Claims	\$ 752,582	\$ 908,240	\$ 908,615	\$ 375	\$ 156,033
EXPENDITURES TOTAL:	\$ 1,552,350	\$ 1,617,143	\$ 1,618,533	\$ 1,390	\$ 66,183

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 505 – LIFE, LTD, VOL. LIFE INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	34,607	36,650	37,699	29,834	38,828	2,178
5120002 - Disaster Relief	0	0	0	125	0	0
5130001 - Vacancy Factor	0	-640	-640	0	-678	-38
5140000 - Overtime	12	0	0	10	50	50
5160000 - Compensated Annual Leave	2,339	0	0	2,323	0	0
5160010 - Compensated Ann Leave Payoff	980	0	0	0	0	0
5160020 - Compensated Admin Leave	189	0	0	182	0	0
5170000 - Compensated Sick Leave	2,099	0	0	361	0	0
5210000 - Fica Taxes	2,917	2,804	2,804	2,430	2,972	168
5220000 - Retirement Contributions	4,568	4,704	4,704	4,244	5,328	624
5221000 - Opeb Gasb 45	10,207	0	0	0	0	0
5230000 - Health Insurance	7,576	8,510	8,510	7,413	8,900	390
5231000 - Life Insurance	39	38	38	33	40	2
5232000 - Dental Insurance	224	220	220	194	220	0
5233000 - Lt Disability Insurance	62	57	57	53	60	3
5233100 - St Disability Insurance	111	105	105	95	109	4
5240000 - Workers' Compensation	69	64	64	56	60	-4
Personal Services:	\$66,000	\$52,512	\$53,561	\$47,352	\$55,889	\$3,377
Operating Expenses:						
5450000 - Insurance	2,230	177	177	177	240	63
5450001 - Insurance Premium	420,237	716,266	715,204	318,250	607,032	-109,234
5490000 - Oth Current Chgs & Obligations	2	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	7	0	0
5490501 - OH-Workers' Compensation	209	163	163	163	150	-13
5490502 - OH-Property & Liability Insurance	398	28	28	28	39	11
5490503 - OH-Dental Insurance	53	57	57	57	53	-4
5490504 - OH-Health Insurance	200	167	167	167	167	0
5490505 - OH-Life/AD&D, STD, LTD	0	-13	0	0	8	21
Operating Expenses:	\$423,329	\$716,845	\$715,796	\$318,849	\$607,689	-\$109,156
Transfers Out:						
5910001 - Tran Out-general Fund	20,778	21,609	21,609	21,609	38,923	17,314
5910502 - Tran Out - Prop & Casualty	1,099	0	0	0	0	0
Transfers Out:	\$21,877	\$21,609	\$21,609	\$21,609	\$38,923	\$17,314
Reserves - Operating:						
5990020 - Reserve For Contingency	0	8,802	8,802	0	7,417	-1,385
Reserves - Operating:	\$0	\$8,802	\$8,802	\$0	\$7,417	-\$1,385
Reserves - Claims:						
5990053 - Reserve For Claims	0	752,582	858,513	0	908,615	156,033
Reserves - Claims:	\$0	\$752,582	\$858,513	\$0	\$908,615	\$156,033
TOTAL EXPENDITURES:	\$511,205	\$1,552,350	\$1,658,281	\$387,810	\$1,618,533	\$66,183

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established in FY19 for capturing indirect costs associated with the general oversight of the Fleet operations.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services decreased due to incorporating the finalized overhead costs associated with the program**

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 123,432	\$ 149,310	\$ 147,272	\$(2,038)	\$ 23,840
Subtotal:	\$ 123,432	\$ 149,310	\$ 147,272	\$(2,038)	\$ 23,840
Fund Balance	\$ 9,899	\$ 0	\$ 0	\$ 0	\$(9,899)
REVENUES TOTAL:	\$ 133,331	\$ 149,310	\$ 147,272	\$(2,038)	\$ 13,941
EXPENDITURES:					
Personal Services	\$ 41,793	\$ 39,761	\$ 39,761	\$ 0	\$(2,032)
Operating Expenses	\$ 14,277	\$ 15,105	\$ 13,067	\$(2,038)	\$(1,210)
Capital Outlay	\$ 0	\$ 18,950	\$ 18,950	\$ 0	\$ 18,950
Debt Service	\$ 23,117	\$ 23,117	\$ 23,117	\$ 0	\$ 0
Subtotal:	\$ 79,187	\$ 96,933	\$ 94,895	\$(2,038)	\$ 15,708
Transfers Out	\$ 39,555	\$ 40,818	\$ 40,818	\$ 0	\$ 1,263
Reserves - Operating	\$ 3,030	\$ 0	\$ 0	\$ 0	\$(3,030)
Reserves - Debt	\$ 11,559	\$ 11,559	\$ 11,559	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 133,331	\$ 149,310	\$ 147,272	\$(2,038)	\$ 13,941

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 509 - FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	26,149	30,782	30,782	22,391	29,070	-1,712
5130001 - Vacancy Factor	0	-539	-539	0	-509	30
5160000 - Compensated Annual Leave	1,864	0	0	1,355	0	0
5160010 - Compensated Ann Leave Payoff	185	0	0	391	0	0
5160020 - Compensated Admin Leave	558	0	0	520	0	0
5170000 - Compensated Sick Leave	676	0	0	232	0	0
5210000 - Fica Taxes	2,176	2,355	2,355	1,836	2,223	-132
5220000 - Retirement Contributions	2,618	3,078	3,078	2,524	3,145	67
5221000 - Opeb Gasb 45	-199	0	0	0	0	0
5230000 - Health Insurance	4,143	5,154	5,154	3,446	4,941	-213
5231000 - Life Insurance	31	32	32	24	29	-3
5232000 - Dental Insurance	90	92	92	73	96	4
5233000 - Lt Disability Insurance	48	50	50	37	47	-3
5233100 - St Disability Insurance	86	89	89	68	84	-5
5240000 - Workers' Compensation	645	700	700	559	635	-65
Personal Services:	\$39,070	\$41,793	\$41,793	\$33,455	\$39,761	-\$2,032
Operating Expenses:						
5340000 - Other Contractual Services	4,001	1,033	7,815	1,391	1,028	-5
5400000 - Travel And Per Diem	557	385	385	412	385	0
5410000 - Communications	939	1,307	1,307	1,941	2,850	1,543
5430000 - Utility Services	1,111	1,350	1,350	924	1,350	0
5450000 - Insurance	35	2,941	2,941	2,941	546	-2,395
5460000 - Repair & Maintenance Svcs	262	2,280	2,280	177	1,570	-710
5470000 - Printing And Binding	0	0	0	31	0	0
5490501 - OH-Workers' Compensation	78	72	72	72	66	-6
5490502 - OH-Property & Liability Insurance	6	462	462	462	89	-373
5490503 - OH-Dental Insurance	20	24	24	24	24	0
5490504 - OH-Health Insurance	74	74	74	74	74	0
5490505 - OH-Life/AD&D, STD, LTD	16	14	14	14	16	2
5490511 - OH-Fleet Fuel	0	760	760	760	1,068	308
5511000 - Office Supplies	1,347	2,120	2,120	247	2,120	0
5520000 - Operating Supplies	0	0	0	0	426	426
5590000 - Depreciation	763	1,455	1,455	0	1,455	0
Operating Expenses:	\$9,209	\$14,277	\$21,059	\$9,470	\$13,067	-\$1,210
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	18,950	18,950
Capital Outlay:	\$0	\$0	\$0	\$0	\$18,950	\$18,950
Debt Service:						
5710000 - Principal	0	21,283	21,283	21,282	21,283	0
5720000 - Interest	0	1,834	1,834	1,834	1,834	0
Debt Service:	\$0	\$23,117	\$23,117	\$23,116	\$23,117	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	0	37,602	37,602	37,602	38,853	1,251
5910158 - Tran Out-intergov Radio Commun	1,917	1,953	1,953	1,953	1,965	12
5910502 - Tran Out - Prop & Casualty	17	0	0	0	0	0
Transfers Out:	\$1,934	\$39,555	\$39,555	\$39,555	\$40,818	\$1,263

FUND 509 - FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990020 - Reserve For Contingency	0	3,030	3,030	0	0	-3,030
Reserves - Operating:	\$0	\$3,030	\$3,030	\$0	\$0	-\$3,030
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	11,559	11,559	0	11,559	0
Reserves - Debt:	\$0	\$11,559	\$11,559	\$0	\$11,559	\$0
TOTAL EXPENDITURES:	\$50,213	\$133,331	\$140,113	\$105,597	\$147,272	\$13,941

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund was divided into three separate Funds in FY19. This Fund accounts for the cost incurred by the County for maintenance of large vehicles.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations, as well as Property & Liability Insurance**

REVENUES

Departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance. There is also a Transfer In from the Countywide Fire Fund (Fund 134) to cover their portion of a shared position.

There were no changes between the Recommended and Tentative Budgets.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 2,688,560	\$ 3,000,994	\$ 3,000,994	\$ 0	\$ 312,434
Subtotal:	\$ 2,688,560	\$ 3,000,994	\$ 3,000,994	\$ 0	\$ 312,434
Transfers In	\$ 42,918	\$ 44,454	\$ 44,454	\$ 0	\$ 1,536
REVENUES TOTAL:	\$ 2,731,478	\$ 3,045,448	\$ 3,045,448	\$ 0	\$ 313,970
EXPENDITURES:					
Personal Services	\$ 1,298,316	\$ 1,304,430	\$ 1,322,399	\$ 17,969	\$ 24,083
Operating Expenses	\$ 1,124,141	\$ 1,302,128	\$ 1,284,159	\$(17,969)	\$ 160,018
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,422,457	\$ 2,606,558	\$ 2,606,558	\$ 0	\$ 184,101
Transfers Out	\$ 309,021	\$ 438,890	\$ 438,890	\$ 0	\$ 129,869
Reserves - Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 2,731,478	\$ 3,045,448	\$ 3,045,448	\$ 0	\$ 313,970

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND - 510 FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	751,107	847,007	847,007	654,292	858,599	11,592
5120002 - Disaster Relief	1,892	0	0	1,456	0	0
5130001 - Vacancy Factor	0	-15,382	-15,382	0	-15,582	-200
5140000 - Overtime	26,155	31,955	31,955	17,348	31,955	0
5160000 - Compensated Annual Leave	42,378	0	0	43,109	0	0
5160010 - Compensated Ann Leave Payoff	3,853	0	0	4,539	0	0
5160020 - Compensated Admin Leave	2,187	0	0	1,887	0	0
5170000 - Compensated Sick Leave	27,098	0	0	27,255	0	0
5210000 - Fica Taxes	61,819	67,244	67,244	54,045	68,127	883
5220000 - Retirement Contributions	76,713	87,893	87,893	76,078	96,357	8,464
5221000 - Opeb Gasb 45	14,087	0	0	0	0	0
5230000 - Health Insurance	228,697	248,231	248,231	199,165	253,158	4,927
5231000 - Life Insurance	820	886	886	718	898	12
5232000 - Dental Insurance	4,545	4,915	4,915	4,071	4,963	48
5233000 - Lt Disability Insurance	1,290	1,408	1,408	1,139	1,424	16
5233100 - St Disability Insurance	2,331	2,542	2,542	2,062	2,578	36
5240000 - Workers' Compensation	22,845	21,617	21,617	19,246	19,922	-1,695
Personal Services:	\$1,267,815	\$1,298,316	\$1,298,316	\$1,106,410	\$1,322,399	\$24,083
Operating Expenses:						
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	7,184	7,944	7,944	8,687	10,260	2,316
5400000 - Travel And Per Diem	1,327	3,300	3,300	1,370	3,300	0
5410000 - Communications	3,590	4,155	4,155	3,168	3,700	-455
5420000 - Freight & Postage Services	0	550	550	314	550	0
5430000 - Utility Services	8,346	10,125	10,125	6,930	10,125	0
5440000 - Rentals And Leases	751	135	135	608	1,790	1,655
5450000 - Insurance	16,599	14,834	14,834	14,834	16,283	1,449
5460000 - Repair & Maintenance Svcs	29,287	23,800	23,800	8,341	53,975	30,175
5462000 - Rep & Maint-automotive	1,071,481	829,423	986,312	849,435	927,645	98,222
5462999 - Rep & Maint-Auto Contra Acct	-25,015	0	0	-5,508	0	0
5490501 - OH-Workers' Compensation	4,446	4,152	4,152	4,152	3,858	-294
5490502 - OH-Property & Liability Insurance	2,963	2,331	2,331	2,331	2,662	331
5490503 - OH-Dental Insurance	1,159	1,419	1,419	1,419	1,366	-53
5490504 - OH-Health Insurance	4,307	4,307	4,307	4,307	4,307	0
5490505 - OH-Life/AD&D, STD, LTD	952	878	878	878	900	22
5490509 - OH-Fleet Oversight	0	4,200	4,200	4,200	7,216	3,016
5490511 - OH-Fleet Fuel	11,700	6,080	6,080	6,080	15,664	9,584
5511000 - Office Supplies	40	250	250	595	1,070	820
5520000 - Operating Supplies	5,668	8,492	8,492	5,237	8,492	0
5520020 - Computer Hardware, Non-Capital	0	0	0	2,370	0	0
5521000 - Gas & Oil	32,560	71,881	71,881	38,158	83,571	11,690
5524000 - Oper Supp-miscellaneous	1,674	2,700	2,700	1,628	2,700	0
5524500 - Cleaning Supplies	1,394	2,500	2,500	1,620	2,500	0
5525000 - Tools	686	4,250	4,250	4,414	4,250	0
5525500 - Allowance	3,168	3,500	3,500	3,571	3,500	0
5540000 - Books,pubs,subs & Memberships	5,588	4,060	4,060	597	5,600	1,540
5550000 - Training	21,250	25,000	25,000	2,426	25,000	0
5590000 - Depreciation	89,238	82,875	82,875	0	82,875	0

FUND - 510 FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Operating Expenses:	\$1,300,342	\$1,124,141	\$1,281,030	\$972,160	\$1,284,159	\$160,018
Capital Outlay:						
5650000 - Construction In Progress	0	0	123,083	123,082	0	0
Capital Outlay:	\$0	\$0	\$123,083	\$123,082	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	0	294,374	294,374	294,374	424,159	129,785
5910158 - Tran Out-intergov Radio Commun	14,375	14,647	14,647	14,647	14,731	84
5910502 - Tran Out - Prop & Casualty	8,183	0	0	0	0	0
Transfers Out:	\$22,558	\$309,021	\$309,021	\$309,021	\$438,890	\$129,869
TOTAL EXPENDITURES:	\$2,590,716	\$2,731,478	\$3,011,450	\$2,510,673	\$3,045,448	\$313,970

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established in FY19 to capture the costs associated with the purchase of fuel by County departments.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services were adjusted due to employee plan selections during Open Enrollment**
- **Operating was adjusted based on overhead allocations and Gas & Oil**

REVENUES

The Fleet Fuel Internal Service Fund accounts for cost associated with the purchase of fuel by County Departments. This Fund is supported by Fund Balance as well as Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel. Transfers In reflects funding from General Fund (001), Transportation Trust Fund (102), Tourist Development Tax Fund (104), Countywide Fire Fund (134), and Solid Waste Fund (401) to support capital projects.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services increased due to incorporating the finalized overhead costs associated with the program**

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY21 Adopted Budget:	FY22 Recommended Budget:	FY22 Tentative Budget:	* Variance:	FY22 minus FY21:
REVENUES:					
Charges For Services	\$ 1,612,356	\$ 1,731,009	\$ 1,901,433	\$ 170,424	\$ 289,077
Subtotal:	\$ 1,612,356	\$ 1,731,009	\$ 1,901,433	\$ 170,424	\$ 289,077
Transfers In	\$ 146,000	\$ 578,000	\$ 578,000	\$ 0	\$ 432,000
Fund Balance	\$ 700,558	\$ 64,347	\$ 64,347	\$ 0	\$(636,211)
REVENUES TOTAL:	\$ 2,458,914	\$ 2,373,356	\$ 2,543,780	\$ 170,424	\$ 84,866
EXPENDITURES:					
Personal Services	\$ 79,862	\$ 76,693	\$ 76,972	\$ 279	\$(2,890)
Operating Expenses	\$ 1,744,687	\$ 1,606,691	\$ 1,776,836	\$ 170,145	\$ 32,149
Capital Outlay	\$ 544,371	\$ 578,000	\$ 578,000	\$ 0	\$ 33,629
Subtotal:	\$ 2,368,920	\$ 2,261,384	\$ 2,431,808	\$ 170,424	\$ 62,888
Transfers Out	\$ 89,994	\$ 111,972	\$ 111,972	\$ 0	\$ 21,978
EXPENDITURES TOTAL:	\$ 2,458,914	\$ 2,373,356	\$ 2,543,780	\$ 170,424	\$ 84,866

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY22 Tentative - FY22 Recommended)

FUND 511 - FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	36,735	55,887	55,887	40,412	53,934	-1,953
5130001 - Vacancy Factor	0	-1,013	-1,013	0	-978	35
5140000 - Overtime	434	2,000	2,000	92	2,000	0
5160000 - Compensated Annual Leave	2,239	0	0	2,895	0	0
5160010 - Compensated Ann Leave Payoff	369	0	0	0	0	0
5160020 - Compensated Admin Leave	326	0	0	226	0	0
5170000 - Compensated Sick Leave	2,033	0	0	1,472	0	0
5210000 - Fica Taxes	3,597	4,428	4,428	3,510	4,281	-147
5220000 - Retirement Contributions	3,749	5,788	5,788	4,576	6,052	264
5221000 - Opeb Gasb 45	-45	0	0	0	0	0
5230000 - Health Insurance	7,023	10,832	10,832	7,616	9,659	-1,173
5231000 - Life Insurance	47	58	58	43	57	-1
5232000 - Dental Insurance	51	55	55	43	345	290
5233000 - Lt Disability Insurance	72	92	92	68	88	-4
5233100 - St Disability Insurance	128	167	167	124	161	-6
5240000 - Workers' Compensation	1,251	1,568	1,568	1,262	1,373	-195
Personal Services:	\$58,009	\$79,862	\$79,862	\$62,341	\$76,972	-\$2,890
Operating Expenses:						
5340000 - Other Contractual Services	516	589	589	413	582	-7
5410000 - Communications	1,073	2,360	2,360	415	2,360	0
5430000 - Utility Services	1,671	2,025	2,025	1,385	2,025	0
5450000 - Insurance	355	221	221	221	371	150
5460000 - Repair & Maintenance Svcs	52,592	75,422	75,422	53,173	74,355	-1,067
5462000 - Rep & Maint-automotive	680	1,000	1,000	51	1,000	0
5490501 - OH-Workers' Compensation	269	252	252	252	235	-17
5490502 - OH-Property & Liability Insurance	63	35	35	35	61	26
5490503 - OH-Dental Insurance	70	86	86	86	83	-3
5490504 - OH-Health Insurance	262	262	262	262	262	0
5490505 - OH-Life/AD&D, STD, LTD	106	99	99	99	54	-45
5520000 - Operating Supplies	0	125	125	0	125	0
5521000 - Gas & Oil	936,864	1,613,806	1,768,390	901,073	1,646,762	32,956
5521999 - Gas & Oil Contra Acct	-2,490	0	0	-792	0	0
5524000 - Oper Supp-miscellaneous	286	500	500	45	500	0
5525000 - Tools	0	250	250	0	250	0
5540000 - Books,pubs,subs & Memberships	1,952	1,730	1,730	1,863	1,886	156
5541000 - Registration Fees	0	1,600	1,600	700	1,600	0
5590000 - Depreciation	57,621	44,325	44,325	0	44,325	0
Operating Expenses:	\$1,051,889	\$1,744,687	\$1,899,271	\$959,282	\$1,776,836	\$32,149
Capital Outlay:						
5640000 - Machinery & Equipment	0	8,000	8,000	0	0	-8,000
5650000 - Construction In Progress	0	536,371	509,121	0	578,000	41,629
Capital Outlay:	\$0	\$544,371	\$517,121	\$0	\$578,000	\$33,629
Transfers Out:						
5910001 - Tran Out-general Fund	0	87,064	87,064	87,064	109,025	21,961
5910158 - Tran Out-intergov Radio Commun	2,875	2,930	2,930	2,930	2,947	17
5910502 - Tran Out - Prop & Casualty	175	0	0	0	0	0

FUND 511 - FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY20 Actuals:	FY21 Adopted:	FY21 Revised:	FY21 YTD:	FY22 Tentative:	FY22 Tentative minus FY21 Adopted:
EXPENDITURES:						
Transfers Out:	\$3,050	\$89,994	\$89,994	\$89,994	\$111,972	\$21,978
TOTAL EXPENDITURES:	\$1,112,948	\$2,458,914	\$2,586,248	\$1,111,616	\$2,543,780	\$84,866

FIVE YEAR CIP

Title **Page**

Resolution 21-164..... 3-1

**OSCEOLA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA REQUEST**

AGENCY:	COUNTY ADMINISTRATION	MEETING DATE:	9/9/2021
DIVISION/OFFICE:	OMB	MEETING TYPE:	MEETING
DIRECTOR/MANAGER:	MATTHEW FUHRER	REQUEST TYPE:	REGULAR

AGENDA REQUEST

Adoption of Resolution #21-164R, adopting the Five Year Capital Improvement Plan for Fiscal Year (FY) 2022-2026 of which FY22 projects are included in the Tentative Budget.

STRATEGIC PLAN GOAL

#4: Ensure Cost-Effective and High-Performing County Government

STRATEGIC PLAN ACTION ITEM

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$

FY22's Capital Improvement Projects have been included in the FY22 Tentative Budget in the amount of \$137,430,361.00. Funds are budgeted in the various applicable Funds as detailed in the attachment. However, projects will not commence until actual revenues have been verified.

Appropriations beyond the current fiscal year are subject to future Board approval.

APPROVING DEPARTMENTS

BACKGROUND INFORMATION

- As required by the Administrative Code 4.04 Capital Improvement Program (CIP), each year, the County's major capital projects are reviewed, revised and the needs of the County for the next five years are identified.
- Due to limited funding, County Administration reviewed the projects (new and ongoing) as recommended by Departments.
- Only the projects based on identified needs and levels of service have been included throughout the 5 years.
- Funding for the first year of the CIP is included in the Tentative Budget for FY22, or if necessary, will be included once any applicable financing is obtained.
- Attached are reports that separate the total project request by funding sources for all 5 years.
- As a result, staff submits the recommended Fiscal Year 2022-2026 attached CIP for the Board's consideration.
- Staff recommends approval.

RESOLUTION NO. 21-164R

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 2021-2022, or will be included, if necessary, when bond financing is obtained;

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

SECTION 1. ADOPTION OF CAPITAL IMPROVEMENT PLAN. The five-year Capital Improvement Plan summarized in Schedule A is hereby approved. The Capital Improvement Plan shall be reviewed not less than annually and may be amended, as necessary, by the Board of County Commissioners.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 9th day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Community Development						
1400 - Community Development Projects						
Urban Farm - C20-011	0	500,000	900,000	1,000,000	0	2,400,000
Total: 1400 - Community Development	0	500,000	900,000	1,000,000	0	2,400,000
7200 - Parks Projects						
Holopaw Neighborhood Park Playground - C22-007	0	0	0	0	100,000	100,000
Kenansville Community Park Playground - C22-006	0	0	0	0	100,000	100,000
Parks Equipment - 7007	55,000	0	0	0	0	55,000
Royal Palms Playground - C22-004	0	0	175,000	0	0	175,000
Scotty's Cove Conservation Area - C20-001	75,000	0	0	0	0	75,000
Shelby Cox Playground - C22-005	0	0	0	200,000	0	200,000
Yeehaw Junction Playground - C22-003	100,000	0	0	0	0	100,000
Total: 7200 - Parks Projects	230,000	0	175,000	200,000	200,000	805,000
Total: Community Development	230,000	500,000	1,075,000	1,200,000	200,000	3,205,000
Public Safety						
2100 - Public Safety Projects						
FY22 Corrections Dept. New Vehicles - O22-001	116,000	0	0	0	0	116,000
Security Cameras (Facility-wide) - 2121	439,376	0	0	0	0	439,376
Total: 2100 - Public Safety Projects	555,376	0	0	0	0	555,376
Total: Public Safety	555,376	0	0	0	0	555,376
Public Works						
4100 - Public Works Projects						
Admin Bldg - 3rd Floor Reconfiguration - 4127	700,000	0	0	0	0	700,000
BOCC Courthouse Office Reconfiguration - P22-020	75,000	0	0	0	0	75,000
Corrections Kitchen Equipment (Mixer) - P22-014	25,000	0	0	0	0	25,000
Corrections-Replacement of HVAC units for Booking & Reclassification - P22-013	420,000	0	0	0	0	420,000
Courthouse Elevator re-build and modernization - P22-010	680,000	710,000	740,000	580,000	0	2,710,000
Equestrian Center Modular - P22-011	60,000	0	0	0	0	60,000
Jail Control Room Interface Rehab - P22-009	400,000	0	0	0	0	400,000
Parks - Skid-Steer Loader - C22-009	0	120,000	0	0	0	120,000
Sheriff Admin-Air Handler 1&2 Replacement - P22-012	160,000	0	0	0	0	160,000
Total: 4100 - Public Works Projects	2,520,000	830,000	740,000	580,000	0	4,670,000

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
4144 - Fleet Vehicles/Equipment						
Emergency Management Vehicle - F22-001	41,000	0	0	0	0	41,000
FY22 Fleet Vehicle Replacements - P22-001	326,520	0	0	0	0	326,520
Total: 4144 - Fleet Vehicles/Equipment	367,520	0	0	0	0	367,520
Total: Public Works	2,887,520	830,000	740,000	580,000	0	5,037,520
Total: 001	3,672,896	1,330,000	1,815,000	1,780,000	200,000	8,797,896

Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Public Works						
4100 - Public Works Projects						
Road & Bridge Yard 1 Building B Generator - P22-015	75,000	0	0	0	0	75,000
Total: 4100 - Public Works Projects	75,000	0	0	0	0	75,000
4144 - Fleet Vehicles/Equipment						
Bucket Truck - T21-002	213,100	0	0	0	0	213,100
Total: 4144 - Fleet Vehicles/Equipment	213,100	0	0	0	0	213,100
Total: Public Works	288,100	0	0	0	0	288,100
Total: 102	288,100	0	0	0	0	288,100

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Community Development						
7500 - TDT Projects						
Additional Parking Lot for Orlando City - C21-011	0	0	0	233,400	0	233,400
Austin Tindall Sod/Tree Farm - 7568	0	498,116	0	0	0	498,116
Concession Stand Upgrade & Signage - 7511	0	233,290	0	0	0	233,290
OHP - Administrative Office/Box Office Renovations - 7559	0	511,765	0	0	0	511,765
OHP - Arena Lobby Floor - 17053	0	0	0	375,000	375,000	750,000
OHP - Bollards - 7575	0	125,000	150,000	150,000	150,000	575,000
OHP - Event Center Box Office Awning - C20-005	0	0	0	300,000	0	300,000
OHP - Events Center & Arena Lobby Lighting System - 7017	0	0	500,000	0	1,000,000	1,500,000
OHP - Exhibition Hall Sound System - 7533	45,154	0	0	0	0	45,154
OHP - Fencing - 7505	0	100,000	100,000	100,000	0	300,000
OHP - Heritage Club Upgrades - 7018	0	0	100,000	200,000	250,000	550,000
OHP - Improved Exterior Signage - 7507	0	400,000	400,000	400,000	0	1,200,000
OHP - Improved Interior Signage - 7537	0	300,000	300,000	300,000	300,000	1,200,000
OHP - Maintenance Workshop, Office and Storage Unit - 7021	0	1,361,000	2,200,000	0	0	3,561,000
OHP - PA System (Box Office, Bowl, General, and Outdoors) - 7572	0	200,000	0	0	0	200,000
OHP - Remodel Suites and Furniture (Arena) - 7546	0	0	0	0	150,000	150,000
OHP - Site Grading & Drainage - C20-007	0	0	0	500,000	500,000	1,000,000
OHP - Spotlight Replacements - C19-056	0	0	0	0	250,000	250,000
OHP - Surveillance System/Metal Detectors - 7593	0	100,000	100,000	100,000	100,000	400,000
OHP - Telephone/Voicemail System - 7577	0	200,000	0	0	0	200,000
OHP - Utility Distribution (Arena, Events Center, Parking Lots) - 7558	0	500,000	500,000	0	0	1,000,000
OHP Parking and Hardscape - 7548	0	0	0	0	250,000	250,000
Stadium - Picnic Cover - 7566	0	0	75,000	0	0	75,000
Stadium Automated Gate Entrance - C21-007	0	0	0	30,000	0	30,000
Stadium Video Scoreboard - C21-010	0	700,000	0	0	0	700,000
Total: 7500 - TDT Projects	45,154	5,229,171	4,425,000	2,688,400	3,325,000	15,712,725
Total: Community Development	45,154	5,229,171	4,425,000	2,688,400	3,325,000	15,712,725

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Constitutionals/Elected Officials</u>						
9100 - Constitutionals Projects						
West Government Complex - 2033	252,180	0	0	0	0	252,180
Total: 9100 - Constitutionals Projects	252,180	0	0	0	0	252,180
Total: Constitutionals/Elected Officials	252,180	0	0	0	0	252,180
<u>Public Works</u>						
4144 - Fleet Vehicles/Equipment						
FY22 Fleet Vehicle Replacements - P22-001	55,000	0	0	0	0	55,000
Total: 4144 - Fleet Vehicles/Equipment	55,000	0	0	0	0	55,000
Total: Public Works	55,000	0	0	0	0	55,000
<u>Transportation</u>						
4300 - Transportation Projects						
Lake Toho Water Restoration Pond Trail - 4350	0	772,950	0	0	0	772,950
Total: 4300 - Transportation Projects	0	772,950	0	0	0	772,950
Total: Transportation	0	772,950	0	0	0	772,950
Total: 104	352,334	6,002,121	4,425,000	2,688,400	3,325,000	16,792,855

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Public Works						
4100 - Public Works Projects						
Admin Bldg - 3rd Floor Reconfiguration - 4127	1,050,000	0	0	0	0	1,050,000
Clerk of Court Office Reconfiguration - 4193	60,000	0	0	0	0	60,000
Total: 4100 - Public Works Projects	1,110,000	0	0	0	0	1,110,000
Total: Public Works	1,110,000	0	0	0	0	1,110,000
Total: 115	1,110,000	0	0	0	0	1,110,000

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Community Development</u>						
1400 - Community Development Projects						
Shingle Creek Babb Playground - C21-016	0	0	0	100,000	0	100,000
Total: 1400 - Community Development	0	0	0	100,000	0	100,000
<hr/>						
Total: Community Development	0	0	0	100,000	0	100,000
Total: 125	0	0	0	100,000	0	100,000

Fund 141-Boating Improvement Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Public Works						
4100 - Public Works Projects						
Lake Runnymede Boat Ramp Improvements - P22-003	50,000	0	0	0	0	50,000
Total: 4100 - Public Works Projects	50,000	0	0	0	0	50,000
Total: Public Works	50,000	0	0	0	0	50,000
Total: 141	50,000	0	0	0	0	50,000

Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Transportation</u>						
4300 - Transportation Projects						
Neptune Road (Partin Settlement to US 192) - 4178	4,995,117	0	0	0	0	4,995,117
Total: 4300 - Transportation Projects	4,995,117	0	0	0	0	4,995,117
Total: Transportation	4,995,117	0	0	0	0	4,995,117
Total: 142	4,995,117	0	0	0	0	4,995,117

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Transportation</u>						
4300 - Transportation Projects						
Neptune Road (Partin Settlement to US 192) - 4178	33,393,375	0	0	0	0	33,393,375
Westside Blvd. Extension - 4407	0	470,640	0	6,020,015	10,354,060	16,844,715
Total: 4300 - Transportation Projects	33,393,375	470,640	0	6,020,015	10,354,060	50,238,090
Total: Transportation	33,393,375	470,640	0	6,020,015	10,354,060	50,238,090
Total: 143	33,393,375	470,640	0	6,020,015	10,354,060	50,238,090

Fund 149-East 192 CRA

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Economic Development/Strategic Initiatives</u>						
01400 - Economic Development Projects						
Landscape E192 - 1421	1,844,437	0	0	0	0	1,844,437
Total: 01400 - Economic Development	1,844,437	0	0	0	0	1,844,437
Total: Economic Development/Strategic	1,844,437	0	0	0	0	1,844,437
Total: 149	1,844,437	0	0	0	0	1,844,437

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Public Works						
4144 - Fleet Vehicles/Equipment						
Crane Truck with Auger - T22-009	273,000	0	0	0	0	273,000
Fleet Vehicle Replacement - OUT YEARS - P23-001	0	1,671,000	1,609,000	1,389,000	1,529,000	6,198,000
FY22 Fleet Vehicle Replacements - P22-001	2,636,000	0	0	0	0	2,636,000
Transportation New Vehicles - T22-010	140,000	0	0	0	0	140,000
Total: 4144 - Fleet Vehicles/Equipment	3,049,000	1,671,000	1,609,000	1,389,000	1,529,000	9,247,000
Total: Public Works	3,049,000	1,671,000	1,609,000	1,389,000	1,529,000	9,247,000
Total: 154	3,049,000	1,671,000	1,609,000	1,389,000	1,529,000	9,247,000

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Economic Development/Strategic Initiatives</u>						
01400 - Economic Development Projects						
Landscape E192 - 1421	2,500,000	0	0	0	0	2,500,000
Total: 01400 - Economic Development	2,500,000	0	0	0	0	2,500,000
Total: Economic Development/Strategic	2,500,000	0	0	0	0	2,500,000
<u>Public Works</u>						
3800 - Stormwater Projects						
Buenaventura Drain Impr - 3101	1,200,000	0	0	0	0	1,200,000
East Lake Toho Water Quality Improvements - P21-006	0	0	120,000	0	0	120,000
Kempfer Road Culvert Replacement - 3102	1,878,247	0	0	0	0	1,878,247
Total: 3800 - Stormwater Projects	3,078,247	0	120,000	0	0	3,198,247
4100 - Public Works Projects						
C-Gate Boat Ramp Safety Repairs & ADA Improvements - P21-002	0	200,000	0	0	0	200,000
Total: 4100 - Public Works Projects	0	200,000	0	0	0	200,000
Total: Public Works	3,078,247	200,000	120,000	0	0	3,398,247
<u>Transportation</u>						
4300 - Transportation Projects						
ATMS Phase 7 - T22-006	0	0	0	282,972	3,254,168	3,537,140
ATMS Phase 9 - T22-007	0	0	205,075	0	2,665,973	2,871,048
Bellalago Academy Sidewalk - 4370	86,122	0	0	0	0	86,122
Bill Beck Trail - T20-009	0	0	0	209,590	0	209,590
Boggy Creek Elementary & Parkway Middle School SW - T22-018	0	0	0	651,998	0	651,998
Buenaventura Blvd Complete Streets - T21-005	0	0	1,556,738	0	11,269,252	12,825,990
Buenaventura Safety Improvements - T22-012	332,869	0	0	1,886,253	0	2,219,122
Deerwood Elementary Sidewalk Gaps - 4382	786,835	0	0	0	0	786,835
Deerwood Elementary Sidewalk II - 4371	0	0	1,034,225	0	0	1,034,225
Fortune Road Widening - T21-006	0	0	1,000,000	2,034,915	0	3,034,915
Fortune-Simpson Intersection Improvement - 4374	0	4,953,978	0	0	0	4,953,978
Hickory Tree Elementary Sidewalk - T22-001	0	0	0	165,945	0	165,945
Kissimmee St.Cloud Connector Trail - 4011	0	3,451,000	0	0	0	3,451,000
Marigold Safety Impvvements - T22-013	1,316,507	4,841,235	0	0	0	6,157,742
Michigan Ave Pedestrian Safety - 4406	0	390,000	0	0	0	390,000

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Neovation Way - T22-002	1,020,760	0	11,141,553	0	0	12,162,313
Nolte ATMS - T22-003	0	0	0	0	280,999	280,999
Old Lake Wilson Road - 4404	0	3,000,000	0	0	0	3,000,000
Old Tampa, Clay & Jack Calhoun Intersection - T22-005	0	332,869	1,886,253	0	0	2,219,122
Osceola Parkway Adaptive Signal System - T22-004	0	0	200,000	510,400	0	710,400
Osceola Parkway Arterial Improvements - T22-017	0	213,989	0	1,854,574	0	2,068,563
Parkway Middle Ventura Elementary Sidewalk - 4367	0	0	568,649	0	0	568,649
Poinciana at Rail Avenue - Intersection - T22-008	0	82,383	1,883,945	0	0	1,966,328
Simpson Road Phase I - 7011	13,999,000	0	0	0	0	13,999,000
SunRail Poinciana Parking Lot - T21-007	324,902	2,490,915	0	0	0	2,815,817
SunRail Tupperware Parking Lot - T21-008	266,403	2,042,423	0	0	0	2,308,826
Total: 4300 - Transportation Projects	18,133,398	21,798,792	19,476,438	7,596,647	17,470,392	84,475,667
Total: Transportation	18,133,398	21,798,792	19,476,438	7,596,647	17,470,392	84,475,667
Total: 156	23,711,645	21,998,792	19,596,438	7,596,647	17,470,392	90,373,914

Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Public Works						
4100 - Public Works Projects						
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units - P22-017	60,000	0	0	0	0	60,000
Total: 4100 - Public Works Projects	60,000	0	0	0	0	60,000
Total: Public Works	60,000	0	0	0	0	60,000
Total: 158	60,000	0	0	0	0	60,000

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Public Safety						
2100 - Public Safety Projects						
Fire Station 63 - Shady Lane (Replacement) - 2233	0	0	0	2,600,000	0	2,600,000
Station 45 Calypso Cay (535 Area Station) - 2008	6,480,610	0	0	0	0	6,480,610
Station 75 Funie Steed Road - 2009	0	0	3,299,729	0	0	3,299,729
Total: 2100 - Public Safety Projects	6,480,610	0	3,299,729	2,600,000	0	12,380,339
Total: Public Safety	6,480,610	0	3,299,729	2,600,000	0	12,380,339
Total: 177	6,480,610	0	3,299,729	2,600,000	0	12,380,339

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Community Development</u>						
7208 - Parks District 1						
Campbell City Park/Community Center - 7003	4,157,010	0	0	0	0	4,157,010
East 192 CRA Parks - 7215	2,000,000	500,000	2,000,000	500,000	2,000,000	7,000,000
Fletcher Park - C21-001	0	0	250,000	250,000	0	500,000
Intercession City Community Center - C21-002	0	100,000	2,000,000	0	0	2,100,000
Kings Highway Park - C21-003	250,000	2,500,000	0	1,000,000	0	3,750,000
Mac Overstreet Park - C21-013	0	0	0	0	100,000	100,000
Marydia Community Center - 7248	2,500,000	0	0	0	0	2,500,000
Oren Brown Park Improvements - 1423	150,000	600,000	225,000	0	0	975,000
Park Property Purchase (District 1) - 7028	2,000,000	0	3,070,000	2,000,000	0	7,070,000
Quina Park - C22-008	50,000	250,000	0	0	0	300,000
Rachel Lane (Park) - C21-015	70,000	250,000	0	0	0	320,000
Total: 7208 - Parks District 1	11,177,010	4,200,000	7,545,000	3,750,000	2,100,000	28,772,010
7209 - Parks District 2						
65th Infantry Veterans Park - 4155	150,000	850,000	0	0	0	1,000,000
Archie Gordon Memorial Park - 7220	0	700,000	100,000	0	0	800,000
Park Property Purchase (District 2) - C20-014	500,000	500,000	500,000	500,000	0	2,000,000
Total: 7209 - Parks District 2	650,000	2,050,000	600,000	500,000	0	3,800,000
Total: Community Development	11,827,010	6,250,000	8,145,000	4,250,000	2,100,000	32,572,010
Total: 178	11,827,010	6,250,000	8,145,000	4,250,000	2,100,000	32,572,010

Fund 190 - Mobility Fee Northeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Transportation</u>						
4300 - Transportation Projects						
Cyrils Drive Improvements - 4663	8,797,315	0	0	0	0	8,797,315
Jones Road Intersection Improvements - T22-016	0	0	196,212	2,650,000	1,700,503	4,546,715
Total: 4300 - Transportation Projects	8,797,315	0	196,212	2,650,000	1,700,503	13,344,030
Total: Transportation	8,797,315	0	196,212	2,650,000	1,700,503	13,344,030
Total: 190	8,797,315	0	196,212	2,650,000	1,700,503	13,344,030

Fund 191 - Mobility Fee Southeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Transportation						
4300 - Transportation Projects						
Neptune Road (Partin Settlement to US 192) - 4178	750,609	0	0	0	0	750,609
Total: 4300 - Transportation Projects	750,609	0	0	0	0	750,609
Total: Transportation	750,609	0	0	0	0	750,609
Total: 191	750,609	0	0	0	0	750,609

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Constitutionals/Elected Officials</u>						
9100 - Constitutionals Projects						
S.O. Vehicles - 3398	2,426,843	2,700,000	2,700,000	2,700,000	2,700,000	13,226,843
Total: 9100 - Constitutionals Projects	2,426,843	2,700,000	2,700,000	2,700,000	2,700,000	13,226,843
Total: Constitutionals/Elected Officials	2,426,843	2,700,000	2,700,000	2,700,000	2,700,000	13,226,843
<u>Public Safety</u>						
2100 - Public Safety Projects						
Probation Offices Building Purchase - P22-023	600,000	0	0	0	0	600,000
Total: 2100 - Public Safety Projects	600,000	0	0	0	0	600,000
Total: Public Safety	600,000	0	0	0	0	600,000
<u>Public Works</u>						
3800 - Stormwater Projects						
Buenaventura Drain Impr - 3101	400,000	0	0	0	0	400,000
Culvert Upgrades/ Replacements - 3802	400,000	400,000	400,000	400,000	400,000	2,000,000
East Lake Toho Water Quality Improvements - P21-006	75,000	0	120,000	0	0	195,000
Hickory Tree Stormwater Outfall - 3020	300,000	0	0	0	0	300,000
Kempfer Road Culvert Replacement - 3102	644,082	0	0	0	0	644,082
Lake Lizzie Drainage Improvements - P22-019	80,000	100,000	1,480,000	0	0	1,660,000
Old Canoe Creek Rd Culvert Crossing for WPA Canal - 3828	1,000,000	0	0	0	0	1,000,000
Old Lake Wilson Road/Davenport Creek Culvert Replacement - 180072	0	250,000	2,000,000	0	0	2,250,000
Water Quality Monitoring Network - P19-035	1,000,000	0	0	0	0	1,000,000
Total: 3800 - Stormwater Projects	3,899,082	750,000	4,000,000	400,000	400,000	9,449,082
4100 - Public Works Projects						
Bridge Rehabilitation - 4359	350,000	350,000	350,000	350,000	350,000	1,750,000
Bridge Scour Countermeasures - 4122	300,000	300,000	300,000	300,000	300,000	1,500,000
C-Gate Boat Ramp Safety Repairs & ADA Improvements - P21-002	100,000	200,000	0	0	0	300,000
Lake Runnymede Boat Ramp Improvements - P22-003	250,000	0	0	0	0	250,000
Mac Overstreet Boat Ramp - 17010	600,000	800,000	0	0	0	1,400,000
Overstreet Landing Boat Ramp Improvements - P22-004	500,000	0	0	0	0	500,000
Roadway and Bridge Safety Improvements - 4322	300,000	300,000	300,000	300,000	300,000	1,500,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Trout Lake Boat Ramp Improvements - P22-005	100,000	360,000	0	0	0	460,000
Total: 4100 - Public Works Projects	2,500,000	2,310,000	950,000	950,000	950,000	7,660,000
Total: Public Works	6,399,082	3,060,000	4,950,000	1,350,000	1,350,000	17,109,082
<u>Transportation</u>						
4300 - Transportation Projects						
Countywide Signals - 4401	1,682,974	0	0	0	0	1,682,974
Traffic Control Equipment - 3780	250,000	175,000	175,000	175,000	175,000	950,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	162,850	0	0	0	0	162,850
Total: 4300 - Transportation Projects	2,095,824	175,000	175,000	175,000	175,000	2,795,824
Total: Transportation	2,095,824	175,000	175,000	175,000	175,000	2,795,824
Total: 306	11,521,749	5,935,000	7,825,000	4,225,000	4,225,000	33,731,749

Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Constitutionals/Elected Officials</u>						
9100 - Constitutionals Projects						
SO - Training Facility - 2032	0	0	3,025,000	0	0	3,025,000
West Government Complex - 2033	579,858	0	0	0	0	579,858
Total: 9100 - Constitutionals Projects	579,858	0	3,025,000	0	0	3,604,858
Total: Constitutionals/Elected Officials	579,858	0	3,025,000	0	0	3,604,858
Total: 315	579,858	0	3,025,000	0	0	3,604,858

Fund 328 - Special Purpose Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
<u>Transportation</u>						
4300 - Transportation Projects						
Carroll St - JYP to Michigan - 4316	4,104,394	0	0	0	0	4,104,394
Total: 4300 - Transportation Projects	4,104,394	0	0	0	0	4,104,394
Total: Transportation	4,104,394	0	0	0	0	4,104,394
Total: 328	4,104,394	0	0	0	0	4,104,394

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Public Safety						
2100 - Public Safety Projects						
Bunker Gear - 2185	2,000,000	0	0	0	0	2,000,000
Campbell City Fire Station 43 - 2203	0	6,481,829	0	0	0	6,481,829
Cypress Parkway Fire Station 85 - F22-006	8,980,610	0	0	0	0	8,980,610
EMS Equipment - 2702	1,051,398	1,103,968	1,159,167	686,738	1,277,981	5,279,252
Fire Station 23 - Northeast DRI - West - F22-003	0	0	0	0	2,328,318	2,328,318
Fire Station 25 - Northeast DRI - North - F22-004	0	0	0	0	2,328,318	2,328,318
Fire Station 63 - Shady Lane (Replacement) - 2233	0	0	0	4,707,795	0	4,707,795
Fire Station 87 - F21-008	0	0	0	2,238,767	0	2,238,767
Fire/EMS Equipment - 2700	1,996,869	5,386,645	3,192,932	2,256,034	2,367,886	15,200,366
Motorola Radio Replacements - F22-005	0	0	0	2,225,000	0	2,225,000
Poinciana Fire Station #83 - 2204	0	0	0	0	7,414,395	7,414,395
Portable Self Contained Breathing Apparatus (SCBA) Filling Station - F21-007	150,150	0	0	0	0	150,150
Station 45 Calypso Cay (535 Area Station) - 2008	500,000	0	0	0	0	500,000
Station 75 Funie Steed Road - 2009	0	0	3,690,313	0	0	3,690,313
Station 81 - South Big Lake/West of Canal - F20-003	0	0	2,152,660	0	0	2,152,660
Total: 2100 - Public Safety Projects	14,679,027	12,972,442	10,195,072	12,114,334	15,716,898	65,677,773
Total: Public Safety	14,679,027	12,972,442	10,195,072	12,114,334	15,716,898	65,677,773
Public Works						
4100 - Public Works Projects						
Fire Station 72 Celebration-Replacement AC Units - F22-016	295,000	0	0	0	0	295,000
Total: 4100 - Public Works Projects	295,000	0	0	0	0	295,000
Total: Public Works	295,000	0	0	0	0	295,000
Total: 331	14,974,027	12,972,442	10,195,072	12,114,334	15,716,898	65,972,773

Fund 334-Transportation Imp Construction Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Transportation						
4300 - Transportation Projects						
Boggy Creek Road (Simpson to Narcoossee) - 4171	0	0	40,630,854	0	0	40,630,854
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	409,300	37,860,118	0	0	0	38,269,418
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177	4,880,585	50,351,822	0	0	0	55,232,407
Simpson Road (Myers Road to US 192) - 4170	0	37,594,881	0	0	0	37,594,881
Total: 4300 - Transportation Projects	5,289,885	125,806,821	40,630,854	0	0	171,727,560
Total: Transportation	5,289,885	125,806,821	40,630,854	0	0	171,727,560
Total: 334	5,289,885	125,806,821	40,630,854	0	0	171,727,560

Fund 511-Fleet Fuel Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2022/26
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Public Works						
4100 - Public Works Projects						
Fire Station 57 DEF Dispenser and monitoring upgrade - P20-014	169,000	0	0	0	0	169,000
Fire Station 71 DEF Dispenser and monitoring upgrade - P20-015	169,000	0	0	0	0	169,000
Improve/Upgrade Fuel Sites - P22-021	240,000	0	0	0	0	240,000
Total: 4100 - Public Works Projects	578,000	0	0	0	0	578,000
Total: Public Works	578,000	0	0	0	0	578,000
Total: 511	578,000	0	0	0	0	578,000

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	2022/26
Report Grand Total:	137,430,361	182,436,816	100,762,305	45,413,396	56,620,853	522,663,731